

Accountant's Notes

February 28, 2025

February 28th reports attached

Budget Adjustments/Transfers:

See attached

TOWN OF LOWVILLE BUDGET ADJUSTMENT

FUND: Highway Fund Town Wide

<i>Account</i>	<i>Code</i>	<i>Increase</i>	<i>Increase</i>
Equipment - Machinery	5130.2	76,064.00	
Appropriated Reserves	511N		76,064.00

Approved by _____
Supervisor

Approved by Town Board on: 03/20/25

Date: 03/20/25

Town Clerk _____

TOWN OF LOWVILLE BUDGET TRANSFER

FUND: Water Funds - #SW1 Consolidated

<i>Account</i>	<i>Code</i>	<i>Increase</i>	<i>Decrease</i>
Water Admin-Contractual	8310.4	2,500.00	
Transmission & Dist-Contractual	8340.4		2,500.00

Approved by _____
Supervisor

Approved by Town Board on: 03/20/25

Date: 03/20/25

Town Clerk _____

Town of Lowville
Monthly Report of the Supervisor
As of February 28, 2025

	Feb 28, 25
ASSETS	
Current Assets	
Checking/Savings	
Community Bank Accounts	
Community Bank-GF Checking 8383	10,145.41
Community Bank-HWY Check 8391	33,995.42
Community Bank-Water Check 9686	4,607.31
Communtiy Bank-Sewer Check 1971	134,281.10
SW200.3 · Community Bank-WD#1Capital 0...	57,767.29
TA200.1 · Community Bank-T&A 8748	61,682.40
Total Community Bank Accounts	302,478.93
Community Bank Money Markets	
A200.51 · Community Bank-GF MM 7979	95,062.31
DA200.5 · Community Bank-HWY MM 7961	158,627.97
DA20051 · Community Bank-Gar Res MM 79...	37,768.66
DA20052 · Community Bank-Equip Res MM ...	103,088.25
SF200.5 · Communtiy Bank-Fire Pro MM 7938	2,267.26
SW200.5 · Community Bank-Water MM 7953	124,885.56
Total Community Bank Money Markets	521,700.01
NY Class Accounts	
Highway Fund Svgs-NY Class 2659	
DA200.7 · Hwy Svg(Townwide)-NY Class ...	382,487.55
DB200.7 · Hwy Svgs (TOV)-NY Class 2659	2,513.79
Highway Fund Svgs-NY Class 2659 - Other	648,644.67
Total Highway Fund Svgs-NY Class 2659	1,033,646.01
A200.7 · General Fund Svgs-NY Class 2667	1,122,889.30
DA200.9 · Equip Reserve-NY Class 7920	526,211.75
SF200.6 · Fire Protection-NY Class 2485	30,817.97
SW200.6 · Water Dist Ckg-NY Class 2634	279,462.43
Total NY Class Accounts	2,993,027.46
Total Checking/Savings	3,817,206.40
Total Current Assets	3,817,206.40
TOTAL ASSETS	3,817,206.40
LIABILITIES & EQUITY	0.00

Town of Lowville

Budget vs. Actual-General Town-Wide

January through February 2025

	A - General Town Wide			
	Jan - Feb 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
1001 · Real Property Taxes	295,950.00	295,950.00	0.00	100.0%
1081 · Payments in Lieu of Taxes	61,424.94	70,000.00	-8,575.06	87.7%
1090 · Interest & Penalties on Taxes	2,480.71	7,500.00	-5,019.29	33.1%
1170 · Franchises	10,727.21	9,500.00	1,227.21	112.9%
1255 · Clerk Fees	108.42	2,400.00	-2,291.58	4.5%
1550 · Dog Impound Fees	0.00	100.00	-100.00	0.0%
1603 · Vital Statistics Fees	2,000.00	10,600.00	-8,600.00	18.9%
2210 · Services for Other Governments	2,021.00	9,000.00	-6,979.00	22.5%
2268 · Dog Control Services, Other Gov	0.00	1,000.00	-1,000.00	0.0%
2401 · Interest & Earnings	7,154.15	35,000.00	-27,845.85	20.4%
2530 · Games of Chance	10.00			
2544 · Dog Licenses	1,056.55	6,000.00	-4,943.45	17.6%
2610 · Fines & Forfeited Bail	6,854.10	25,000.00	-18,145.90	27.4%
3005 · Mortgage Tax	0.00	25,000.00	-25,000.00	0.0%
599 · Appropriated Fund Balance	0.00	258,000.00	-258,000.00	0.0%
Total Income	389,787.08	755,050.00	-365,262.92	51.6%
Gross Profit	389,787.08	755,050.00	-365,262.92	51.6%
Expense				
1010 · Town Board				
1010.1 · Payroll - Town Board	2,666.64	16,000.00	-13,333.36	16.7%
1010.4 · Contractual - Town Board	0.00	400.00	-400.00	0.0%
Total 1010 · Town Board	2,666.64	16,400.00	-13,733.36	16.3%
1110 · Justice Court				
1110.1 · Payroll - Justice Court				
1110.11 · Payroll - Justice Court	6,066.68	36,400.00	-30,333.32	16.7%
1110.15 · Payroll - Justice Clerk	5,459.38	31,800.00	-26,340.62	17.2%
1110.16 · Payroll - PT Justice Clerk	406.18	6,988.00	-6,581.82	5.8%
Total 1110.1 · Payroll - Justice Court	11,932.24	75,188.00	-63,255.76	15.9%
1110.4 · Contractual - Justice Court	1,063.68	7,500.00	-6,436.32	14.2%
Total 1110 · Justice Court	12,995.92	82,688.00	-69,692.08	15.7%
1220 · Supervisor				
1220.1 · Payroll - Supervisor				
1220.11 · Payroll - Supervisor	3,000.00	18,000.00	-15,000.00	16.7%
1220.15 · Payroll - Deputy	166.66	1,000.00	-833.34	16.7%
Total 1220.1 · Payroll - Supervisor	3,166.66	19,000.00	-15,833.34	16.7%
1220.4 · Contractual - Supervisor	192.66	500.00	-307.34	38.5%
Total 1220 · Supervisor	3,359.32	19,500.00	-16,140.68	17.2%
1320 · Independent Accounting				
1320.4 · Contractual - Independent Acctg	10,435.00	27,316.00	-16,881.00	38.2%
Total 1320 · Independent Accounting	10,435.00	27,316.00	-16,881.00	38.2%
1330 · Tax Collector				
1330.1 · Payroll - Tax Collector				
1330.11 · Payroll - Tax Collector	849.34	5,096.00	-4,246.66	16.7%
1330.15 · Payroll - Tax Collector Asst	459.34	2,756.00	-2,296.66	16.7%
Total 1330.1 · Payroll - Tax Collector	1,308.68	7,852.00	-6,543.32	16.7%
1330.4 · Contractual - Tax Collector	238.06	2,070.00	-1,831.94	11.5%
Total 1330 · Tax Collector	1,546.74	9,922.00	-8,375.26	15.6%

Town of Lowville

Budget vs. Actual-General Town-Wide

January through February 2025

	A - General Town Wide			
	Jan - Feb 25	Budget	\$ Over Budget	% of Budget
1355 · Assessor				
1355.1 · Payroll - Assessor				
1355.11 · Payroll - Assessor	3,691.66	22,150.00	-18,458.34	16.7%
1355.15 · Payroll - Assessor Asst	952.00	7,100.00	-6,148.00	13.4%
Total 1355.1 · Payroll - Assessor	4,643.66	29,250.00	-24,606.34	15.9%
1355.4 · Contractual - Assessor	244.58	4,200.00	-3,955.42	5.8%
Total 1355 · Assessor	4,888.24	33,450.00	-28,561.76	14.6%
1410 · Town Clerk				
1410.1 · Payroll - Town Clerk				
1410.11 · Town Clerk - Payroll	4,266.66	25,600.00	-21,333.34	16.7%
1410.15 · Town Clerk - Deputy	3,751.16	22,507.00	-18,755.84	16.7%
Total 1410.1 · Payroll - Town Clerk	8,017.82	48,107.00	-40,089.18	16.7%
1410.4 · Contractual - Town Clerk	193.17	7,435.00	-7,241.83	2.6%
Total 1410 · Town Clerk	8,210.99	55,542.00	-47,331.01	14.8%
1420 · Legal Services				
1420.4 · Contractual - Legal Services	5,291.66	32,000.00	-26,708.34	16.5%
Total 1420 · Legal Services	5,291.66	32,000.00	-26,708.34	16.5%
1430 · Personnel				
1430.4 · Contractual - Personnel	0.00	600.00	-600.00	0.0%
Total 1430 · Personnel	0.00	600.00	-600.00	0.0%
1460 · Records Management				
1460.4 · Contractual - Records Mgmt.	0.00	2,995.00	-2,995.00	0.0%
Total 1460 · Records Management	0.00	2,995.00	-2,995.00	0.0%
1620 · Municipal Building				
1620.4 · Contractual - Municipal Bldg	4,630.17	34,000.00	-29,369.83	13.6%
Total 1620 · Municipal Building	4,630.17	34,000.00	-29,369.83	13.6%
1650 · Central Communications				
1650.4 · Contractual - Central Comm	594.88	13,000.00	-12,405.12	4.6%
Total 1650 · Central Communications	594.88	13,000.00	-12,405.12	4.6%
1910 · Unallocated Insurance				
1910.4 · Unallocated Insurance-Contract	55.00	32,742.00	-32,687.00	0.2%
Total 1910 · Unallocated Insurance	55.00	32,742.00	-32,687.00	0.2%
1920 · Municipal Association Dues				
1920.4 · Municipal Dues-Contractual	400.00	1,400.00	-1,000.00	28.6%
Total 1920 · Municipal Association Dues	400.00	1,400.00	-1,000.00	28.6%
1990 · Congingent Account				
1990.4 · Contingent Account-Contractual	0.00	2,000.00	-2,000.00	0.0%
Total 1990 · Congingent Account	0.00	2,000.00	-2,000.00	0.0%
3010 · Public Safety Administration				
3010.4 · Contractual	45.00	1,500.00	-1,455.00	3.0%
Total 3010 · Public Safety Administration	45.00	1,500.00	-1,455.00	3.0%
3510 · Dog Control				
3510.4 · Contractual - Dog Control	2,992.78	20,000.00	-17,007.22	15.0%

Town of Lowville

Budget vs. Actual-General Town-Wide

January through February 2025

	A - General Town Wide			
	Jan - Feb 25	Budget	\$ Over Budget	% of Budget
Total 3510 · Dog Control	2,992.78	20,000.00	-17,007.22	15.0%
4020 · Registrar				
4020.1 · Payroll - Registrar	583.34	3,500.00	-2,916.66	16.7%
4020.4 · Contractual - Registrar	385.00	2,500.00	-2,115.00	15.4%
Total 4020 · Registrar	968.34	6,000.00	-5,031.66	16.1%
4540 · Ambulance				
4540.4 · Contractual - Ambulance	12,660.49	23,019.00	-10,358.51	55.0%
Total 4540 · Ambulance	12,660.49	23,019.00	-10,358.51	55.0%
5010 · Highway Superintendent				
5010.1 · Payroll - Hwy Superintendent	8,166.66	49,000.00	-40,833.34	16.7%
5010.4 · Contractual -Hwy Superintendent	286.68	800.00	-513.32	35.8%
Total 5010 · Highway Superintendent	8,453.34	49,800.00	-41,346.66	17.0%
5132 · Town Garage				
5132.4 · Contractual - Town Garage	3,454.58	22,500.00	-19,045.42	15.4%
Total 5132 · Town Garage	3,454.58	22,500.00	-19,045.42	15.4%
6510 · Veterans				
6510.4 · Contractual - Veterans	0.00	900.00	-900.00	0.0%
Total 6510 · Veterans	0.00	900.00	-900.00	0.0%
7310 · Youth Programs				
7310.1 · Payroll - Youth Programs	11,688.75	17,000.00	-5,311.25	68.8%
7310.4 · Contractual - Youth Programs				
7310.41 · Contractual - Youth Winter	0.00	28,500.00	-28,500.00	0.0%
7310.42 · Contractual - Youth Summer	0.00	28,500.00	-28,500.00	0.0%
Total 7310.4 · Contractual - Youth Programs	0.00	57,000.00	-57,000.00	0.0%
Total 7310 · Youth Programs	11,688.75	74,000.00	-62,311.25	15.8%
7410 · Libraries				
7410.4 · Libraries - Contractual	3,000.00	3,000.00	0.00	100.0%
Total 7410 · Libraries	3,000.00	3,000.00	0.00	100.0%
7510 · Historian				
7510.1 · Payroll - Historian	0.00	350.00	-350.00	0.0%
7510.4 · Contractual - Historian	0.00	200.00	-200.00	0.0%
Total 7510 · Historian	0.00	550.00	-550.00	0.0%
7620 · Adult Recreation				
7620.4 · Contractual - Adult Recreation	0.00	150.00	-150.00	0.0%
Total 7620 · Adult Recreation	0.00	150.00	-150.00	0.0%
8810 · Cemeteries				
8810.1 · Payroll -Cemeteries	0.00	3,945.00	-3,945.00	0.0%
8810.4 · Contractual - Cemeteries	0.00	1,000.00	-1,000.00	0.0%
Total 8810 · Cemeteries	0.00	4,945.00	-4,945.00	0.0%
9000 · Employee Benefits				
9010.8 · State Retirement	0.00	18,212.00	-18,212.00	0.0%
9030.8 · Social Security	3,787.80	18,210.00	-14,422.20	20.8%
9040.8 · Workers Compensation	4,249.00	4,249.00	0.00	100.0%
9050.8 · Unemployment Insurance	187.74	1,000.00	-812.26	18.8%
9055.8 · Disability Insurance	0.00	95.00	-95.00	0.0%
9060.8 · Medical Insurance	11,758.90	133,365.00	-121,606.10	8.8%

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03/18/25

Accrual Basis

Town of Lowville

Budget vs. Actual-General Town-Wide

January through February 2025

	A - General Town Wide			
	Jan - Feb 25	Budget	\$ Over Budget	% of Budget
Total 9000 · Employee Benefits	19,983.44	175,131.00	-155,147.56	11.4%
9903.9 · Transfer To Highway Fund	10,000.00	10,000.00	0.00	100.0%
Total Expense	128,321.28	755,050.00	-626,728.72	17.0%
Net Ordinary Income	261,465.80	0.00	261,465.80	100.0%
Net Income	261,465.80	0.00	261,465.80	100.0%

Town of Lowville

Budget vs. Actual-General Part-Town

January through February 2025

	B - General Part Town			
	Jan - Feb 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
1001 · Real Property Taxes	14,259.00	14,259.00	0.00	100.0%
1081 · Payments in Lieu of Taxes	47,202.73	50,000.00	-2,797.27	94.4%
2110 · Zoning Fees	500.00	3,000.00	-2,500.00	16.7%
2210 · Services for Other Governments	0.00	5,000.00	-5,000.00	0.0%
2401 · Interest & Earnings	1,430.65	6,000.00	-4,569.35	23.8%
Total Income	63,392.38	78,259.00	-14,866.62	81.0%
Gross Profit	63,392.38	78,259.00	-14,866.62	81.0%
Expense				
8010 · Zoning				
8010.1 · Payroll - Zoning	2,276.57	14,150.00	-11,873.43	16.1%
8010.4 · Contractual - Zoning	219.99	8,000.00	-7,780.01	2.7%
Total 8010 · Zoning	2,496.56	22,150.00	-19,653.44	11.3%
9000 · Employee Benefits				
9010.8 · State Retirement	0.00	2,062.00	-2,062.00	0.0%
9030.8 · Social Security	169.89	1,082.00	-912.11	15.7%
9040.8 · Workers Compensation	450.00	450.00	0.00	100.0%
9055.8 · Disability Insurance	0.00	15.00	-15.00	0.0%
9060.8 · Medical Insurance	1,917.42	10,000.00	-8,082.58	19.2%
Total 9000 · Employee Benefits	2,537.31	13,609.00	-11,071.69	18.6%
9903.9 · Transfer To Highway Fund	42,500.00	42,500.00	0.00	100.0%
Total Expense	47,533.87	78,259.00	-30,725.13	60.7%
Net Ordinary Income	15,858.51	0.00	15,858.51	100.0%
Net Income	15,858.51	0.00	15,858.51	100.0%

Town of Lowville

Budget vs. Actual-Highway Town-Wide

January through February 2025

	DA - Highway Town Wide			
	Jan - Feb 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
1001 · Real Property Taxes	430,017.00	430,017.00	0.00	100.0%
2302 · Snow Removal Services - OG	7,560.00	14,300.00	-6,740.00	52.9%
2401 · Interest & Earnings	8,480.03	35,000.00	-26,519.97	24.2%
3505 · State Aid Bridge Project (State Aid ...	226,238.16	226,238.16	0.00	100.0%
5031 · Interfund transfer	10,000.00	10,000.00	0.00	100.0%
511N · Appropriated Reserves	0.00	76,064.00	-76,064.00	0.0%
599 · Appropriated Fund Balance	0.00	260,353.06	-260,353.06	0.0%
Total Income	682,295.19	1,051,972.22	-369,677.03	64.9%
Gross Profit	682,295.19	1,051,972.22	-369,677.03	64.9%
Expense				
5120 · Bridges				
5120.4 · Contractual - Bridges	236,591.22	236,591.22	0.00	100.0%
Total 5120 · Bridges	236,591.22	236,591.22	0.00	100.0%
5130 · Machinery Maintenance				
5130.1 · Payroll - Machinery	0.00	19,166.00	-19,166.00	0.0%
5130.2 · Equipment - Machinery	76,064.00	76,064.00	0.00	100.0%
5130.4 · Contractual - Machinery	1,052.33	43,000.00	-41,947.67	2.4%
5130.8 · Fringe Benefits - Machinery	0.00	6,202.00	-6,202.00	0.0%
5130.9 · Transfer to Equip Reserve	0.00	150,000.00	-150,000.00	0.0%
Total 5130 · Machinery Maintenance	77,116.33	294,432.00	-217,315.67	26.2%
5140 · Brush & Weeds				
5140.1 · Payroll - Brush & Weeds	0.00	29,221.00	-29,221.00	0.0%
5140.4 · Contractual - Brush & Weeds	0.00	11,750.00	-11,750.00	0.0%
5140.8 · Fringe Benefit - Brush & Weeds	0.00	11,120.00	-11,120.00	0.0%
Total 5140 · Brush & Weeds	0.00	52,091.00	-52,091.00	0.0%
5142 · Snow Removal				
5142.1 · Payroll - Snow Removal	82,690.56	136,600.00	-53,909.44	60.5%
5142.4 · Contractual - Snow Removal	11,924.17	80,000.00	-68,075.83	14.9%
5142.8 · Fringe Benefits - Snow Removal	16,620.45	102,258.00	-85,637.55	16.3%
Total 5142 · Snow Removal	111,235.18	318,858.00	-207,622.82	34.9%
9901 · Interfund Transfers				
9901HD · Transfer to Capital Reserve	0.00	150,000.00	-150,000.00	0.0%
Total 9901 · Interfund Transfers	0.00	150,000.00	-150,000.00	0.0%
Total Expense	424,942.73	1,051,972.22	-627,029.49	40.4%
Net Ordinary Income	257,352.46	0.00	257,352.46	100.0%
Net Income	257,352.46	0.00	257,352.46	100.0%

Town of Lowville

Budget vs. Actual-Highway Part-Town

January through February 2025

	DB - Highway Part Town			
	Jan - Feb 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
1001 · Real Property Taxes	207,417.00	207,417.00	0.00	100.0%
2401 · Interest & Earnings	3,338.83			
3501 · CHIPS Aid	0.00	200,000.00	-200,000.00	0.0%
5031 · Interfund transfer	42,500.00	42,500.00	0.00	100.0%
599 · Appropriated Fund Balance	0.00	125,000.00	-125,000.00	0.0%
Total Income	253,255.83	574,917.00	-321,661.17	44.1%
Gross Profit	253,255.83	574,917.00	-321,661.17	44.1%
Expense				
5110 · Road Repairs				
5110.1 · Payroll - Road Repair	0.00	83,506.00	-83,506.00	0.0%
5110.4 · Contractual - Road Repair	5,895.00	111,000.00	-105,105.00	5.3%
5110.8 · Fringe Benefits - Road Repair	2,797.00	45,590.00	-42,793.00	6.1%
Total 5110 · Road Repairs	8,692.00	240,096.00	-231,404.00	3.6%
5112 · Road Improvements				
5112.1 · Payroll - Improvements	0.00	84,552.00	-84,552.00	0.0%
5112.4 · Contractual - Improvements	0.00	200,000.00	-200,000.00	0.0%
5112.8 · Fringe Benefits - Road Improv	0.00	50,269.00	-50,269.00	0.0%
Total 5112 · Road Improvements	0.00	334,821.00	-334,821.00	0.0%
Total Expense	8,692.00	574,917.00	-566,225.00	1.5%
Net Ordinary Income	244,563.83	0.00	244,563.83	100.0%
Net Income	244,563.83	0.00	244,563.83	100.0%

Town of Lowville

Budget vs. Actual-Fire District

January through February 2025

	SF - Fire District			
	Jan - Feb 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
1001 · Real Property Taxes	50,331.00	50,331.00	0.00	100.0%
2401 · Interest & Earnings	282.12			
599 · Appropriated Fund Balance	0.00	10,000.00	-10,000.00	0.0%
Total Income	50,613.12	60,331.00	-9,717.88	83.9%
Gross Profit	50,613.12	60,331.00	-9,717.88	83.9%
Expense				
3410 · Fire Protection				
3410.4 · Contractual - Fire Protection	60,331.10	60,331.00	0.10	100.0%
Total 3410 · Fire Protection	60,331.10	60,331.00	0.10	100.0%
Total Expense	60,331.10	60,331.00	0.10	100.0%
Net Ordinary Income	-9,717.98	0.00	-9,717.98	100.0%
Net Income	-9,717.98	0.00	-9,717.98	100.0%

Town of Lowville

Budget vs. Actual-Water Districts

January through February 2025

	SW1 - Consolidated (SW - Water Districts)			
	Jan - Feb 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
1001 · Real Property Taxes	63,900.00	63,900.00	0.00	100.0%
2140 · Metered Water Sales	0.00	150,000.00	-150,000.00	0.0%
2142 · Water Rents	0.00	1,400.00	-1,400.00	0.0%
2148 · Interest and Penalties - Water	42.32	1,000.00	-957.68	4.2%
2401 · Interest & Earnings	1,196.78	7,000.00	-5,803.22	17.1%
Total Income	65,139.10	223,300.00	-158,160.90	29.2%
Gross Profit	65,139.10	223,300.00	-158,160.90	29.2%
Expense				
8310 · Water Administration				
8310.1 · Payroll - Water Admin	1,120.50	6,534.00	-5,413.50	17.1%
8310.4 · Contractual - Water Admin	5,902.50	6,742.50	-840.00	87.5%
Total 8310 · Water Administration	7,023.00	13,276.50	-6,253.50	52.9%
8320 · Source of Supply				
8320.4 · Contractual - Source of Sup	566.04	50,000.00	-49,433.96	1.1%
Total 8320 · Source of Supply	566.04	50,000.00	-49,433.96	1.1%
8340 · Transmission & Distribution				
8340.1 · Payroll - Trans & Distr	2,485.43	12,929.00	-10,443.57	19.2%
8340.4 · Contractual - Trans & Distr	3,346.52	82,054.50	-78,707.98	4.1%
8340.8 · Fringe Benefits	423.59	2,448.00	-2,024.41	17.3%
Total 8340 · Transmission & Distribution	6,255.54	97,431.50	-91,175.96	6.4%
9710 · Serial Bonds				
9710.6 · Serial Bonds - Principal				
9710.61 · Principal - Bonds #1	0.00	40,814.00	-40,814.00	0.0%
9710.62 · Principal - Bonds #2	0.00	15,000.00	-15,000.00	0.0%
Total 9710.6 · Serial Bonds - Principal	0.00	55,814.00	-55,814.00	0.0%
9710.7 · Serial Bonds - Interest	3,121.87	6,244.00	-3,122.13	50.0%
Total 9710 · Serial Bonds	3,121.87	62,058.00	-58,936.13	5.0%
Total Expense	16,966.45	222,766.00	-205,799.55	7.6%
Net Ordinary Income	48,172.65	534.00	47,638.65	9,021.1%
Other Income/Expense				
Other Expense				
962N · Budget Provisions for Other Use	0.00	534.00	-534.00	0.0%
Total Other Expense	0.00	534.00	-534.00	0.0%
Net Other Income	0.00	-534.00	534.00	0.0%
Net Income	48,172.65	0.00	48,172.65	100.0%

Town of Lowville

Budget vs. Actual-Water Districts

January through February 2025

SW3 - E State S/812 (SW - Water Districts)				
	Jan - Feb 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
1001 · Real Property Taxes	0.00			
2140 · Metered Water Sales	0.00	14,500.00	-14,500.00	0.0%
2142 · Water Rents	0.00			
2148 · Interest and Penalties - Water	0.00	65.00	-65.00	0.0%
2401 · Interest & Earnings	186.45	1,000.00	-813.55	18.6%
Total Income	186.45	15,565.00	-15,378.55	1.2%
Gross Profit	186.45	15,565.00	-15,378.55	1.2%
Expense				
8310 · Water Administration				
8310.1 · Payroll - Water Admin	176.40	1,029.00	-852.60	17.1%
8310.4 · Contractual - Water Admin	0.00	132.00	-132.00	0.0%
Total 8310 · Water Administration	176.40	1,161.00	-984.60	15.2%
8320 · Source of Supply				
8320.4 · Contractual - Source of Sup	0.00	7,730.00	-7,730.00	0.0%
Total 8320 · Source of Supply	0.00	7,730.00	-7,730.00	0.0%
8340 · Transmission & Distribution				
8340.1 · Payroll - Trans & Distr	0.00	808.00	-808.00	0.0%
8340.4 · Contractual - Trans & Distr	0.00	5,583.00	-5,583.00	0.0%
8340.8 · Fringe Benefits	36.86	283.00	-246.14	13.0%
Total 8340 · Transmission & Distribution	36.86	6,674.00	-6,637.14	0.6%
9710 · Serial Bonds				
9710.6 · Serial Bonds - Principal				
9710.61 · Principal - Bonds #1	0.00			
9710.62 · Principal - Bonds #2	0.00			
Total 9710.6 · Serial Bonds - Principal	0.00			
9710.7 · Serial Bonds - Interest	0.00			
Total 9710 · Serial Bonds	0.00			
Total Expense	213.26	15,565.00	-15,351.74	1.4%
Net Ordinary Income	-26.81	0.00	-26.81	100.0%
Other Income/Expense				
Other Expense				
962N · Budget Provisions for Other Use	0.00			
Total Other Expense	0.00			
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	-26.81	0.00	-26.81	100.0%

Town of Lowville

Budget vs. Actual-Water Districts

January through February 2025

SW4 - Brookside (SW - Water Districts)				
	Jan - Feb 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
1001 · Real Property Taxes	0.00			
2140 · Metered Water Sales	0.00	35,000.00	-35,000.00	0.0%
2142 · Water Rents	0.00			
2148 · Interest and Penalties - Water	28.80	175.00	-146.20	16.5%
2401 · Interest & Earnings	526.45	3,150.00	-2,623.55	16.7%
Total Income	555.25	38,325.00	-37,769.75	1.4%
Gross Profit	555.25	38,325.00	-37,769.75	1.4%
Expense				
8310 · Water Administration				
8310.1 · Payroll - Water Admin	498.00	2,904.00	-2,406.00	17.1%
8310.4 · Contractual - Water Admin	0.00	373.00	-373.00	0.0%
Total 8310 · Water Administration	498.00	3,277.00	-2,779.00	15.2%
8320 · Source of Supply				
8320.4 · Contractual - Source of Sup	0.00	20,500.00	-20,500.00	0.0%
Total 8320 · Source of Supply	0.00	20,500.00	-20,500.00	0.0%
8340 · Transmission & Distribution				
8340.1 · Payroll - Trans & Distr	0.00	1,616.00	-1,616.00	0.0%
8340.4 · Contractual - Trans & Distr	0.00	12,186.00	-12,186.00	0.0%
8340.8 · Fringe Benefits	103.94	746.00	-642.06	13.9%
Total 8340 · Transmission & Distribution	103.94	14,548.00	-14,444.06	0.7%
9710 · Serial Bonds				
9710.6 · Serial Bonds - Principal				
9710.61 · Principal - Bonds #1	0.00			
9710.62 · Principal - Bonds #2	0.00			
Total 9710.6 · Serial Bonds - Principal	0.00			
9710.7 · Serial Bonds - Interest	0.00			
Total 9710 · Serial Bonds	0.00			
Total Expense	601.94	38,325.00	-37,723.06	1.6%
Net Ordinary Income	-46.69	0.00	-46.69	100.0%
Other Income/Expense				
Other Expense				
962N · Budget Provisions for Other Use	0.00			
Total Other Expense	0.00			
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	-46.69	0.00	-46.69	100.0%

Town of Lowville

Budget vs. Actual-Water Districts

January through February 2025

SW5 - Walmart				
(SW - Water Districts)				
	Jan - Feb 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
1001 · Real Property Taxes	0.00			
2140 · Metered Water Sales	0.00	13,000.00	-13,000.00	0.0%
2142 · Water Rents	0.00			
2148 · Interest and Penalties - Water	0.00	50.00	-50.00	0.0%
2401 · Interest & Earnings	241.29	1,500.00	-1,258.71	16.1%
Total Income	241.29	14,550.00	-14,308.71	1.7%
Gross Profit	241.29	14,550.00	-14,308.71	1.7%
Expense				
8310 · Water Administration				
8310.1 · Payroll - Water Admin	228.24	1,331.00	-1,102.76	17.1%
8310.4 · Contractual - Water Admin	0.00	171.00	-171.00	0.0%
Total 8310 · Water Administration	228.24	1,502.00	-1,273.76	15.2%
8320 · Source of Supply				
8320.4 · Contractual - Source of Sup	0.00	6,500.00	-6,500.00	0.0%
Total 8320 · Source of Supply	0.00	6,500.00	-6,500.00	0.0%
8340 · Transmission & Distribution				
8340.1 · Payroll - Trans & Distr	0.00	404.00	-404.00	0.0%
8340.4 · Contractual - Trans & Distr	0.00	5,830.00	-5,830.00	0.0%
8340.8 · Fringe Benefits	47.64	314.00	-266.36	15.2%
Total 8340 · Transmission & Distribution	47.64	6,548.00	-6,500.36	0.7%
9710 · Serial Bonds				
9710.6 · Serial Bonds - Principal				
9710.61 · Principal - Bonds #1	0.00			
9710.62 · Principal - Bonds #2	0.00			
Total 9710.6 · Serial Bonds - Principal	0.00			
9710.7 · Serial Bonds - Interest	0.00			
Total 9710 · Serial Bonds	0.00			
Total Expense	275.88	14,550.00	-14,274.12	1.9%
Net Ordinary Income	-34.59	0.00	-34.59	100.0%
Other Income/Expense				
Other Expense				
962N · Budget Provisions for Other Use	0.00			
Total Other Expense	0.00			
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	-34.59	0.00	-34.59	100.0%

Town of Lowville

Budget vs. Actual-Water Districts

January through February 2025

SW6 - Hooley 6-001 (SW - Water Districts)				
	Jan - Feb 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
1001 · Real Property Taxes	0.00			
2140 · Metered Water Sales	0.00	450.00	-450.00	0.0%
2142 · Water Rents	0.00			
2148 · Interest and Penalties - Water	0.00			
2401 · Interest & Earnings	10.97	50.00	-39.03	21.9%
Total Income	10.97	500.00	-489.03	2.2%
Gross Profit	10.97	500.00	-489.03	2.2%
Expense				
8310 · Water Administration				
8310.1 · Payroll - Water Admin	10.38	61.00	-50.62	17.0%
8310.4 · Contractual - Water Admin	0.00	8.00	-8.00	0.0%
Total 8310 · Water Administration	10.38	69.00	-58.62	15.0%
8320 · Source of Supply				
8320.4 · Contractual - Source of Sup	0.00	180.00	-180.00	0.0%
Total 8320 · Source of Supply	0.00	180.00	-180.00	0.0%
8340 · Transmission & Distribution				
8340.1 · Payroll - Trans & Distr	0.00	81.00	-81.00	0.0%
8340.4 · Contractual - Trans & Distr	0.00	151.00	-151.00	0.0%
8340.8 · Fringe Benefits	2.17	19.00	-16.83	11.4%
Total 8340 · Transmission & Distribution	2.17	251.00	-248.83	0.9%
9710 · Serial Bonds				
9710.6 · Serial Bonds - Principal				
9710.61 · Principal - Bonds #1	0.00			
9710.62 · Principal - Bonds #2	0.00			
Total 9710.6 · Serial Bonds - Principal	0.00			
9710.7 · Serial Bonds - Interest	0.00			
Total 9710 · Serial Bonds	0.00			
Total Expense	12.55	500.00	-487.45	2.5%
Net Ordinary Income	-1.58	0.00	-1.58	100.0%
Other Income/Expense				
Other Expense				
962N · Budget Provisions for Other Use	0.00			
Total Other Expense	0.00			
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	-1.58	0.00	-1.58	100.0%

Town of Lowville

Budget vs. Actual-Water Districts

January through February 2025

SW9 - #4 Road (SW - Water Districts)				
	Jan - Feb 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
1001 · Real Property Taxes	0.00			
2140 · Metered Water Sales	0.00	3,612.00	-3,612.00	0.0%
2142 · Water Rents	0.00			
2148 · Interest and Penalties - Water	0.00			
2401 · Interest & Earnings	43.89	250.00	-206.11	17.6%
Total Income	43.89	3,862.00	-3,818.11	1.1%
Gross Profit	43.89	3,862.00	-3,818.11	1.1%
Expense				
8310 · Water Administration				
8310.1 · Payroll - Water Admin	41.50	342.00	-300.50	12.1%
8310.4 · Contractual - Water Admin	0.00	31.00	-31.00	0.0%
Total 8310 · Water Administration	41.50	373.00	-331.50	11.1%
8320 · Source of Supply				
8320.4 · Contractual - Source of Sup	0.00	1,350.00	-1,350.00	0.0%
Total 8320 · Source of Supply	0.00	1,350.00	-1,350.00	0.0%
8340 · Transmission & Distribution				
8340.1 · Payroll - Trans & Distr	0.00	323.00	-323.00	0.0%
8340.4 · Contractual - Trans & Distr	0.00	1,738.00	-1,738.00	0.0%
8340.8 · Fringe Benefits	8.66	78.00	-69.34	11.1%
Total 8340 · Transmission & Distribution	8.66	2,139.00	-2,130.34	0.4%
9710 · Serial Bonds				
9710.6 · Serial Bonds - Principal				
9710.61 · Principal - Bonds #1	0.00			
9710.62 · Principal - Bonds #2	0.00			
Total 9710.6 · Serial Bonds - Principal	0.00			
9710.7 · Serial Bonds - Interest	0.00			
Total 9710 · Serial Bonds	0.00			
Total Expense	50.16	3,862.00	-3,811.84	1.3%
Net Ordinary Income	-6.27	0.00	-6.27	100.0%
Other Income/Expense				
Other Expense				
962N · Budget Provisions for Other Use	0.00			
Total Other Expense	0.00			
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	-6.27	0.00	-6.27	100.0%

Town of Lowville

Budget vs. Actual-Sewer Funds

January through February 2025

SS1 - Brookside (SS - Sewer Districts)				
	Jan - Feb 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
1001 · Real Property Taxes	10,327.00	10,327.00	0.00	100.0%
2120 · Sewer Rents	0.00	26,260.00	-26,260.00	0.0%
2128 · Interest and Penalties - Sewer	0.00	550.00	-550.00	0.0%
2401 · Interest & Earnings	126.32	0.00	126.32	100.0%
Total Income	10,453.32	37,137.00	-26,683.68	28.1%
Gross Profit	10,453.32	37,137.00	-26,683.68	28.1%
Expense				
8110 · Sewer Administration				
8110.1 · Payroll - Sewer Admin	365.50	2,301.00	-1,935.50	15.9%
8110.4 · Contractual - Sewer Admin	0.00	1,313.00	-1,313.00	0.0%
Total 8110 · Sewer Administration	365.50	3,614.00	-3,248.50	10.1%
8120 · Sanitary Sewers				
8120.1 · Payroll - Sanitary Sewers	242.88	1,185.00	-942.12	20.5%
8120.4 · Contractual - Sanitary Sewers	1,014.74	3,847.00	-2,832.26	26.4%
8120.8 · Fringe Benefits	112.85	472.00	-359.15	23.9%
Total 8120 · Sanitary Sewers	1,370.47	5,504.00	-4,133.53	24.9%
8130 · Sewer Disposal				
8130.4 · Contractual - Sewer Disp	0.00	17,692.00	-17,692.00	0.0%
Total 8130 · Sewer Disposal	0.00	17,692.00	-17,692.00	0.0%
9710 · Serial Bonds				
9710.7 · Serial Bonds - Interest	0.00	10,327.00	-10,327.00	0.0%
Total 9710 · Serial Bonds	0.00	10,327.00	-10,327.00	0.0%
Total Expense	1,735.97	37,137.00	-35,401.03	4.7%
Net Ordinary Income	8,717.35	0.00	8,717.35	100.0%
Net Income	8,717.35	0.00	8,717.35	100.0%

Town of Lowville

Budget vs. Actual-Sewer Funds

January through February 2025

SS2 - #4 Road (SS - Sewer Districts)				
	Jan - Feb 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
1001 · Real Property Taxes	0.00			
2120 · Sewer Rents	0.00	2,424.00	-2,424.00	0.0%
2128 · Interest and Penalties - Sewer	0.00	80.00	-80.00	0.0%
2401 · Interest & Earnings	19.10			
Total Income	19.10	2,504.00	-2,484.90	0.8%
Gross Profit	19.10	2,504.00	-2,484.90	0.8%
Expense				
8110 · Sewer Administration				
8110.1 · Payroll - Sewer Admin	55.26	348.00	-292.74	15.9%
8110.4 · Contractual - Sewer Admin	0.00	199.00	-199.00	0.0%
Total 8110 · Sewer Administration	55.26	547.00	-491.74	10.1%
8120 · Sanitary Sewers				
8120.1 · Payroll - Sanitary Sewers	0.00	69.00	-69.00	0.0%
8120.4 · Contractual - Sanitary Sewers	53.11	363.00	-309.89	14.6%
8120.8 · Fringe Benefits	14.26	54.00	-39.74	26.4%
Total 8120 · Sanitary Sewers	67.37	486.00	-418.63	13.9%
8130 · Sewer Disposal				
8130.4 · Contractual - Sewer Disp	0.00	1,471.00	-1,471.00	0.0%
Total 8130 · Sewer Disposal	0.00	1,471.00	-1,471.00	0.0%
9710 · Serial Bonds				
9710.7 · Serial Bonds - Interest	0.00			
Total 9710 · Serial Bonds	0.00			
Total Expense	122.63	2,504.00	-2,381.37	4.9%
Net Ordinary Income	-103.53	0.00	-103.53	100.0%
Net Income	-103.53	0.00	-103.53	100.0%

Town of Lowville

Budget vs. Actual-Sewer Funds

January through February 2025

SS3 - Consolidated (SS - Sewer Districts)				
	Jan - Feb 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
1001 · Real Property Taxes	0.00			
2120 · Sewer Rents	0.00	7,886.00	-7,886.00	0.0%
2128 · Interest and Penalties - Sewer	0.00	300.00	-300.00	0.0%
2401 · Interest & Earnings	29.37	120.00	-90.63	24.5%
Total Income	29.37	8,306.00	-8,276.63	0.4%
Gross Profit	29.37	8,306.00	-8,276.63	0.4%
Expense				
8110 · Sewer Administration				
8110.1 · Payroll - Sewer Admin	85.00	535.00	-450.00	15.9%
8110.4 · Contractual - Sewer Admin	0.00	305.00	-305.00	0.0%
Total 8110 · Sewer Administration	85.00	840.00	-755.00	10.1%
8120 · Sanitary Sewers				
8120.1 · Payroll - Sanitary Sewers	0.00	7.00	-7.00	0.0%
8120.4 · Contractual - Sanitary Sewers	0.00	6,390.00	-6,390.00	0.0%
8120.8 · Fringe Benefits	21.94	76.00	-54.06	28.9%
Total 8120 · Sanitary Sewers	21.94	6,473.00	-6,451.06	0.3%
8130 · Sewer Disposal				
8130.4 · Contractual - Sewer Disp	467.37	993.00	-525.63	47.1%
Total 8130 · Sewer Disposal	467.37	993.00	-525.63	47.1%
9710 · Serial Bonds				
9710.7 · Serial Bonds - Interest	0.00			
Total 9710 · Serial Bonds	0.00			
Total Expense	574.31	8,306.00	-7,731.69	6.9%
Net Ordinary Income	-544.94	0.00	-544.94	100.0%
Net Income	-544.94	0.00	-544.94	100.0%

Town of Lowville

Budget vs. Actual-Sewer Funds

January through February 2025

SS4 - E State S/812 (SS - Sewer Districts)				
	Jan - Feb 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
1001 · Real Property Taxes	0.00			
2120 · Sewer Rents	0.00	6,565.00	-6,565.00	0.0%
2128 · Interest and Penalties - Sewer	0.00	125.00	-125.00	0.0%
2401 · Interest & Earnings	32.31			
Total Income	32.31	6,690.00	-6,657.69	0.5%
Gross Profit	32.31	6,690.00	-6,657.69	0.5%
Expense				
8110 · Sewer Administration				
8110.1 · Payroll - Sewer Admin	93.50	589.00	-495.50	15.9%
8110.4 · Contractual - Sewer Admin	0.00	336.00	-336.00	0.0%
Total 8110 · Sewer Administration	93.50	925.00	-831.50	10.1%
8120 · Sanitary Sewers				
8120.1 · Payroll - Sanitary Sewers	0.00	69.00	-69.00	0.0%
8120.4 · Contractual - Sanitary Sewers	0.00	420.00	-420.00	0.0%
8120.8 · Fringe Benefits	24.12	87.00	-62.88	27.7%
Total 8120 · Sanitary Sewers	24.12	576.00	-551.88	4.2%
8130 · Sewer Disposal				
8130.4 · Contractual - Sewer Disp	0.00	5,189.00	-5,189.00	0.0%
Total 8130 · Sewer Disposal	0.00	5,189.00	-5,189.00	0.0%
9710 · Serial Bonds				
9710.7 · Serial Bonds - Interest	0.00			
Total 9710 · Serial Bonds	0.00			
Total Expense	117.62	6,690.00	-6,572.38	1.8%
Net Ordinary Income	-85.31	0.00	-85.31	100.0%
Net Income	-85.31	0.00	-85.31	100.0%

Town of Lowville

Budget vs. Actual-Sewer Funds

January through February 2025

SS5 - Walmart (SS - Sewer Districts)				
	Jan - Feb 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
1001 · Real Property Taxes	0.00			
2120 · Sewer Rents	0.00	9,090.00	-9,090.00	0.0%
2128 · Interest and Penalties - Sewer	0.00	350.00	-350.00	0.0%
2401 · Interest & Earnings	86.65			
Total Income	86.65	9,440.00	-9,353.35	0.9%
Gross Profit	86.65	9,440.00	-9,353.35	0.9%
Expense				
8110 · Sewer Administration				
8110.1 · Payroll - Sewer Admin	250.76	1,578.00	-1,327.24	15.9%
8110.4 · Contractual - Sewer Admin	0.00	901.00	-901.00	0.0%
Total 8110 · Sewer Administration	250.76	2,479.00	-2,228.24	10.1%
8120 · Sanitary Sewers				
8120.1 · Payroll - Sanitary Sewers	0.00	7.00	-7.00	0.0%
8120.4 · Contractual - Sanitary Sewers	0.00	1,757.00	-1,757.00	0.0%
8120.8 · Fringe Benefits	64.70	222.00	-157.30	29.1%
Total 8120 · Sanitary Sewers	64.70	1,986.00	-1,921.30	3.3%
8130 · Sewer Disposal				
8130.4 · Contractual - Sewer Disp	0.00	4,975.00	-4,975.00	0.0%
Total 8130 · Sewer Disposal	0.00	4,975.00	-4,975.00	0.0%
9710 · Serial Bonds				
9710.7 · Serial Bonds - Interest	0.00			
Total 9710 · Serial Bonds	0.00			
Total Expense	315.46	9,440.00	-9,124.54	3.3%
Net Ordinary Income	-228.81	0.00	-228.81	100.0%
Net Income	-228.81	0.00	-228.81	100.0%