TOWN OF WATERTOWN
JEFFERSON COUNTY
BUDGET - 2027

FUND CODE	FUND	APPROPRIATIONS	REVENUES	APPROPRIATED FUND BALANCE	2027 PROPERTY TAXES	2026 PROPERTY TAXES	2027 ASSESSED VALUES/UNITS	2026 ASSESSED VALUES/UNITS	2027 TAX RATES	2026 TAX RATES
A	GENERAL TOWNWIDE	2,468,269	2,269,238	199,031	0	0	309,615,529	310,544,712	0.000000	0.000000
DA	HIGHWAY TOWNWIDE	2,222,271	1,079,000	281,184	862,087	0	309,615,529	310,544,712	2.784379	0.000000
SS1	SEWER	47,000	37,000	0	10,000	18,786				
SS2	SEWER	894,109	590,136	0	303,973	322,507				
SS3	SEWER	228,869	143,053	0	85,816	107,462				
SS4	SEWER	177,736	177,736	0	0	149,345				
SS5	SEWER	20,710	20,710	0	0	0				
SS6	SEWER	47,362	47,362	0	0	0				
SW1	WATER	959,347	716,084	0	243,263	241,986				
SW3	WATER	47,395	47,395	0	0	22,799				
SW4	WATER	253,226	160,753	0	92,473	114,554				
SW5	WATER	27,004	27,004	0	0	0				
SW6	WATER	37,650	37,650	0	0	15,786				
	TOTALS	**7,430,948**	**5,353,121**	**480,215**	**1,597,612**	**993,225**				
				Tax Cap	1,021,802	727,035				
				(Over) Under	(575,810)	(266,190)				

SAMPLE OF TAXES		2027	2026	
ASSESSED VALUE		$ 100,000.00	$ 100,000.00	Change
TOWNWIDE		$ 278.44	$ -	$ 278.44

Tax Rates (Rounded)		2027	2026	
TOWNWIDE		$ 2.78	$ -	$ 2.78

BUDGET REPORT
TOWN OF WATERTOWN
2027

			2024	2025	2026	2026	2026	2027	2027
GENERAL FUND TOWNWIDE			ACTUAL	ACTUAL	BUDGET	ACTUAL 5/31/26	ESTIMATED	REQUESTED	TENTATIVE
REVENUES	**ACCOUNT DESCRIPTION**								
AA.1001.000.000	Property Taxes								
AA.1090.000.000	Interest & Penalties on Real Prop Taxes		7,117.00	41,284.00	1,000.00	0.00	8,000.00	3,000.00	
AA.1113.000.000	Tax on Hotel Room Occupancy		17,185.00	6,645.00	5,000.00	6,682.00	6,682.00		11,000.00
AA.1120.000.000	Non Property Tax Distribution by County		961,676.00	1,223,610.00	1,180,680.00	31,242.00	1,009,200.00		1,965,138.00
AA.1170.000.000	Franchise Tax		35,738.00	25,008.00	33,000.00	7,557.00	30,000.00		30,000.00
AA.1255.000.000	Clerk Fees		695.00	1,129.00	100.00	50.00	500.00	400.00	400.00
AA.1603.000.000	Vital Statistics Fees		4,691.00	3,306.00	3,000.00	1,634.00	3,000.00		2,000.00
AA.2110.000.000	Zoning Fees		1,220.00	1,410.00	2,300.00	110.00	1,000.00	6,000.00	1,000.00
AA.2115.000.000	Planning Board Fees		3,030.00	6,675.00	1,000.00	(1,650.00)	5,000.00		1,000.00
AA.2130.000.000	Refuse and Garbage Charges		62,756.00	61,519.00	65,000.00	15,562.00	62,000.00	62,000.00	75,000.00
AA.2801.000.000	Interfund Revenues								
AA.2401.000.000	Interest and Earnings		375.00	1,100.00	500.00	13,666.00	15,000.00		500.00
AA.2410.000.000	Rental of Real Property				0.00				
AA.2540.000.000	Bingo Licenses				150.00		10.00	10.00	
AA.2544.000.000	Dog Licenses		1,894.00	1,574.00	1,200.00	297.00	1,500.00	2,000.00	1,200.00
AA.2590.000.000	Permits Other		2,150.00	1,045.00	500.00	2,050.00	2,100.00		1,500.00
AA.2610.000.000	Fines and Forfeited Bail		63,742.00	66,752.00	25,000.00	12,660.00	60,000.00		60,000.00
AA.2655.000.000	Sales Other		347.00	387.00	2,000.00	154.00	300.00		
AA.2680.000.000	Insurance Recoveries			19,513.00	5,000.00				
AA.2701.000.000	Refunds of Prior Year Expenditures		2,539.00	3,829.00	3,000.00	9,220.00	9,200.00		
AA.2770.000.000	Unclassified					7,588.00	7,588.00		
AA.3001.000.000	State Aid Revenue Sharing (AIM)		16,164.00	16,164.00	16,165.00		16,165.00		29,000.00
AA.3005.000.000	State Aid Mortgage Tax		137,051.00	87,415.00	170,000.00		85,000.00		90,000.00
AA.3040.000.000	State Aid Real Property Tax Admin				3,160.00				
AA.3089.000.000	State Aid Other (JCAP)		1,681.00	1,131.00	2,500.00	2,500.00	2,500.00		1,500.00
AA.5999.000.000	Appropriated Fund Balance				146,000.00				199,030.60
TOTAL REVENUES:			1,320,051.00	1,569,496.00	1,666,255.00	109,322.00	1,324,745.00	73,410.00	2,468,268.60
APPROPRIATIONS	**ACCOUNT DESCRIPTION**								
AA.1010.100.000	Legislative Board, Pers Serv		16,342.00	24,047.00	19,853.00	14,428.00	28,856.00	19,236.00	19,236.00
AA.1110.100.000	Municipal Court, Pers Serv		137,792.00	148,905.00	58,008.00	22,306.00	29,004.00	60,384.00	59,739.00
AA.1110.102.000	Court Clerk				55,000.00	22,019.00	29,004.00	57,750.00	56,650.00
AA.1110.103.000	Court Clerk				45,000.00		55,000.00	47,250.00	46,350.00
AA.1110.104.000	PT Clerk Typist & Bailiff				0.00	17,308.00	41,539.20	7,000.00	7,400.00
AA.1110.200.000	Municipal Court, Equip & Cap Outlay				2,500.00		1,200.00	1,500.00	2,500.00
AA.1110.400.000	Municipal Court, Contr Exp		10,743.00	10,408.00	28,754.00	9,958.00	23,899.20		16,500.00
AA.1220.100.000	Supervisor, Pers Serv		40,524.00	43,819.00	37,864.00	15,429.00	37,029.60	37,864.00	37,864.00
AA.1220.102.000	Supervisor Admin, Pers Serv					1,873.00	1,873.00		3,000.00
AA.1220.400.000	Supervisor, Contr Exp		39,540.00	43,006.00	40,000.00	41,247.00	98,992.80	21,227.00	110,000.00
AA.1320.400.000	Auditor, Contr Exp				5,000.00				40,000.00
AA.1355.100.000	Assessment, Pers Serv		30,728.00	32,834.00	32,786.00	12,553.00	30,127.20	32,798.00	33,616.00
AA.1355.200.000	Assessors EQ				6,000.00			6,000.00	0.00
AA.1355.400.000	Assessment, Contr Exp		1,418.00	690.00	1,500.00	369.00	885.60	1,200.00	1,200.00
AA.1355.401.000	Assessment, Board of Review				5,000.00		5,000.00		5,000.00

BUDGET REPORT
TOWN OF WATERTOWN
2027

			2024	2025	2026	2026	2026	2027	2027
GENERAL FUND TOWNWIDE			ACTUAL	ACTUAL	BUDGET	ACTUAL 5/31/26	ESTIMATED	REQUESTED	TENTATIVE
AA.1410.100.000	Clerk, Pers Serv		104,812.00	113,017.00	61,800.00	88.00	61,800.00	63,654.00	63,654.00
AA.1410.102.000	Town Clerk Deputy				45,255.00	1,895.00	45,255.00	45,613.00	46,350.00
AA.1410.103.000	Town Clerk Deputy				8,000.00	41,077.00	8,000.00	2,000.00	2,500.00
AA.1410.200.000	Clerk, Equip & Cap Outlay				2,000.00	1,351.00	2,000.00		0.00
AA.1410.400.000	Clerk, Contr Exp		21,967.00	26,036.00	27,000.00	9,995.00	23,988.00	25,100.00	25,100.00
AA.1420.400.000	Law, Contr Exp		110,329.00	173,820.00	80,000.00	100,707.00	241,696.80		100,000.00
AA.1420.401.000	Law, Codification CE				2,000.00	3,668.00	3,668.00		5,000.00
AA.1440.400.000	Engineer - Contr		45,527.00	87,809.00	25,000.00	68,011.00	163,226.40		50,000.00
AA.1620.400.000	Buildings, Contr Exp		49,352.00	23,214.00	40,000.00	17,482.00	41,956.80		50,000.00
AA.1910.400.000	Unallocated Insurance, Contr Exp		66,661.00	70,692.00	70,000.00	79,218.00	79,218.00		91,101.00
AA.1920.400.000	Municipal Association Dues, Contr Exp		2,150.00		2,000.00	500.00	2,000.00		2,000.00
AA.1950.400.000	Taxes & Asmts Munic Property, Contr Exp								
AA.1989.400.000	Other Gen Govt Support, Contr Expend		21,862.00	34,011.00	42,000.00	22,075.00	52,980.00		25,000.00
AA.1940.200.000	Purchase of Land/Right of Way, Equip and Capital Outlay		108,069.00						
AA.1990.400.000	Contingency				5,000.00				100,000.00
AA.3010.100.000	Public Safety, (CEO) Pers Serv		1,585.00	401.00	15,196.00				12,321.60
AA.3010.400.000	Public Safety, Contr Expend		31,406.00	6.00	500.00				500.00
AA.3625.400.000	Rescue Squad, Contr Expend		130,000.00	160,000.00	180,000.00	90,000.00	180,000.00		180,000.00
AA.4010.100.000	Public Health, Pers Serv		581.00		600.00	600.00	600.00		600.00
AA.4020.100.000	Registrar of Vital Statistics, Pers Serv				2,900.00		3,000.00		4,000.00
AA.5010.100.000	Highway and Street Admin, Pers Serv		85,154.00	90,638.00	80,738.00	31,352.00	80,738.00		83,160.00
AA.5010.102.000	Highway and Street Admin, Pers Serv				3,745.00	1,873.00	3,745.00		3,857.00
AA.5010.400.000	Highway and Street Admin, Contr Exp		60.00	541.00	500.00		500.00	700.00	700.00
AA.5132.400.000	Garage, Contr Exp		23,763.00	20,610.00	30,000.00	14,941.00	35,858.40	221,500.00	245,000.00
AA.5182.400.000	Street Lighting, Contr Exp		37,835.00	33,799.00	40,000.00	12,508.00	30,019.20	5,000.00	10,000.00
AA.6410.400.000	Publicity, Contr Exp		25,000.00		16,500.00	15,000.00	15,000.00		0.00
AA.6772.400.000	Programs For Aging, Contr Expend		6,875.00	5,000.00	6,500.00		6,500.00		3,000.00
AA.6989.400.000	Other Eco & Dev, Contr Expend		14,000.00	45,250.00	10,000.00		0.00		5,000.00
AA.7310.400.000	Youth Prog, Contr Expend		4,000.00	3,500.00	4,500.00	3,000.00	4,500.00		3,000.00
AA.8010.100.000	Zoning, Pers Serv		6,432.00	6,690.00	6,891.00	90.00	6,500.00		7,440.00
AA.8020.100.000	Planning and Surveys, Pers Serv		25,977.00	28,660.00	25,353.00		25,353.00		23,226.00
AA.8020.102.000	Planning and Surveys, Pers Serv, Clerk				3,943.00		4,300.00		4,458.00
AA.8020.400.000	Planning and Surveys, Contr Exp			877.00	1,000.00	360.00	864.00		0.00
AA.8160.100.000	Refuse and Garbage PS		38,970.00	47,328.00	35,350.00	17,463.00	41,911.20	37,117.00	37,372.00
AA.8160.200.000	Refuse and Garbage EQ				22,500.00				20,000.00
AA.8160.400.000	Refuse and Garbage CE		52,782.00	65,985.00	72,000.00	31,863.00	76,471.20	88,643.00	80,000.00
AA.9010.800.000	State Retirement System, Empl Bnft		44,925.00	55,617.00	61,000.00	61,000.00	61,000.00		70,333.00
AA.9030.800.000	Social Security, Empl Bnft		37,226.00	40,915.00	31,519.00	15,166.00	36,398.40		42,243.00
AA.9040.800.000	Workers' Compensation, Empl Bnft		131,619.00	95,791.00	77,000.00	77,166.00	77,166.00		21,409.00
AA.9050.800.000	Unemployment Insurance				200.00				0.00
AA.9055.800.000	Disability Insurance, Empl Bnft				500.00		500.00		1,300.00
AA.9060.800.000	Hospital, Medical & Dental Ins, Empl Bnft		70,046.00	80,251.00	90,000.00	34,347.00	82,432.80		137,221.00
AA.9730.600.000	Debt Principal, Bond Anticipation Notes								5,000.00
AA.9730.700.000	Debt Interest, Bond Anticipation Notes								38,368.00
AA.9901.900.000	Interfund Transfer (to Highway)				100,000.00				429,000.00
TOTAL APPROPRIATIONS			1,576,052.00	1,614,167.00	1,666,255.00	910,286.00	1,881,556.80	781,536.00	2,468,268.60

BUDGET REPORT
TOWN OF WATERTOWN
2027

		2024	2025	2026	2026	2026	2027	2027
HIGHWAY FUND - TOWNWIDE		**ACTUAL**	**ACTUAL**	**BUDGET**	**ACTUALS 5/31/26**	**ESTIMATED**	**REQUESTED**	**TENTATIVE**
REVENUES	**ACCOUNT DESCRIPTION**							
DA.1001.000.000	Property Taxes							862,087.00
DA.1120.000.000	Non Property Tax Distribution by County	1,027,970.00	837,974.00	764,151.00	462,390.00	764,151.00		
DA.2300.000.000	Services for Other Gov'ts	220,298.00	238,717.00	150,000.00				150,000.00
DA.2401.000.000	Interest & Earnings							
DA.2655.000.000	Minor Sales							
DA.2665.000.000	Sale of Equipment		398.00					
DA.2680.000.000	Insurance Recoveries	8,044.00						
DA.3501.000.000	State Aid CHIPS			500,000.00				500,000.00
DA.5031.000.000	Interfund Transfer	72,000.00	776,363.00	100,000.00				429,000.00
DA.4089.000.000	Federial Aid Other			100,000.00				
DA.5999.000.000	Appropriated Fund Balance			250,000.00				281,184.00
TOTAL REVENUES		1,328,312.00	1,853,452.00	1,864,151.00	462,390.00	764,151.00	0.00	2,222,271.00
APPROPRIATIONS	**ACCOUNT DESCRIPTION**							
DA.5110.100.000	Maintenance of Roads - Personal Serv	328,831.00	266,331.00	150,000.00	96,648.00			402,157.00
DA.5110.400.000	Maintenance of Roads - Contractual	5,974.00	9,752.00	10,000.00	1,942.00		19,500.00	19,500.00
DA.5112.100.000	Permnt Improv Highway, Pers Serv			100,000.00				
DA.5112.200.000	Permnt Improv Highway, Equip & Cap Outlay	160,393.00	126,009.00	300,000.00	636.00		723,630.00	410,000.00
DA.5130.200.000	Machinery Equipment	68,408.00	528,246.00	130,000.00			551,123.00	101,367.00
DA.5130.400.000	Machinery Contractual	64,767.00	248,117.00	95,000.00	43,689.00	104,853.60	105,000.00	120,000.00
DA.5140.100.000	Brush & Weeds, Personal Serv			73,700.00				
DA.5142.100.000	Snow Removal, Personal Serv	179,986.00	272,227.00	235,400.00	130,725.00			305,565.00
DA.5142.400.000	Snow Removal, Contractual	109,049.00	141,247.00	278,000.00	138,595.00	138,595.00	362,625.00	325,000.00
DA.9010.800.000	State Retirement	44,925.00	55,617.00	60,820.00	60,473.00	60,473.00		73,599.00
DA.9030.800.000	Social Security & Medicare	39,120.00	41,138.00	44,000.00	17,390.00	41,736.00		54,141.00
DA.9040.800.000	Workers Compensation							24,143.00
DA.9055.800.000	Disability Insurance							
DA.9060.800.000	Hospital & Medical Insurance	264,310.00	256,173.00	259,560.00	118,724.00	284,937.60		249,227.00
DA.9710.600.000	Debt Principal, Serial Bonds			25,000.00	25,000.00	25,000.00		
DA.9710.700.000	Debt Interest, Serial Bonds			42,299.00	42,299.00	42,299.00		21,625.00
DA.9730.600.000	Debt Principal, Bond Anticipation Notes	50,000.00	50,000.00	25,000.00	75,802.00	75,802.00		70,000.00
DA.9730.700.000	Debt Interest, Bond Anticipation Notes	13,388.00	13,774.00	16,121.00				45,947.00
DA.9795.600.000	Interfund Loans, Principal			10,668.00				
DA.9795.700.000	Interfund Loans, Interest			8,583.00				
TOTAL APPROPRIATIONS		1,329,151.00	2,008,631.00	1,864,151.00	751,923.00	773,696.20	1,761,878.00	2,222,271.00

Town of Watertown
2027 Budget
SPECIAL DISTRICTS: WATER

		2024 ACTUAL	2025 ACTUAL	2026 BUDGET	ACTUAL as of 5/31/26	2027 PROJECTED	2027 TENTATIVE
WATER DISTRICT #1							
REVENUES:							
SW.1030.000.001	Special Assessments	134,102.94	115,354.54	241,986.00	242,496.00	242,496.00	243,263.00
SW.2140.000.001	Metered Sales	598,184.27	741,074.20	615,912.00	306,746.00	736,190.40	691,816.00
SW.2410.000.001	Real Property Rental	21,124.02	21,974.02	24,268.00	8,250.00	19,800.00	24,268.00
SW.5999.000.001	Unexpended Balance					0.00	
TOTAL REVENUES:		**753,411.23**	**878,402.76**	**882,166.00**	**557,492.00**	**998,486.40**	**959,347.00**
APPROPRIATIONS:							
SW.8310.400.001	Administration Contractual	3,750.00	2,500.00	1,100.00			
SW.8320.400.001	Source of Supply Contractual	597,889.53	949,711.08	592,792.00	278,772.00	669,052.80	650,754.00
SW.8340.400.001	Water Trans & Distr, CE	25,600.26	24,147.70	5,000.00	65,349.00	156,837.60	65,330.00
SW.9730.600.001	Debt Service - Principal BAN	140,000.00	90,000.00	120,000.00	150,000.00	150,000.00	140,000.00
SW.9730.700.001	Debt Service - Interest BAN	91,393.43	102,564.31	121,986.00	121,986.00	121,986.00	103,263.00
SW.9795.600.001	Interfund Loan, Principal			26,415.00			
SW.9795.700.001	Interfund Loan, Interest			14,873.00			
SW.9901.900.001	Interfund Transfer						
TOTAL APPROPRIATIONS:		**858,633.22**	**1,168,923.09**	**882,166.00**	**616,107.00**	**1,097,876.40**	**959,347.00**

Town of Watertown								
2027 Budget								
SPECIAL DISTRICTS: WATER								
WATER DISTRICT #3			**2024**	**2025**	**2026**	**ACTUAL**	**2027**	**2027**
REVENUES:			**ACTUAL**	**ACTUAL**	**BUDGET**	**as of 5/31/26**	**PROJECTED**	**TENTATIVE**
ACCT. #								
SW.1030.000.003	Special Assessments		26,517.99	21,296.62	22,799.00	22,847.00	22,847.00	
SW.2140.000.003	Metered Sales		32,165.12	30,110.75	48,264.00	16,016.00	38,438.40	33,571.00
SW.2410.000.003	Rental of Real Property		19,566.18	24,714.22	13,824.00	8,696.00	20,870.40	13,824.00
SW.5999.000.003	Unexpended Balance							
TOTAL REVENUES:			**78,249.29**	**76,121.59**	**84,887.00**	**47,559.00**	**82,155.80**	**47,395.00**
APPROPRIATIONS:								
SW.8320.400.003	Source of Supply Contractual		188,170.30	236,064.21	42,108.00	96,614.00	231,873.60	40,000.00
SW.8340.400.003	Water Trans & Distribution Contr		27,113.82	32,332.14	22,000.00	6,153.00	14,767.20	7,395.00
SW.9730.600.003	Debt Principal, BAN		15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	
SW.9730.700.003	Debt Interest, BAN		1,606.53	1,271.46	786.00	786.00	786.00	
	To/From Amortization				4,993.00			
SW.9901.900.003	Interfund Transfer							
TOTAL APPROPRIATIONS:			**231,890.65**	**284,667.81**	**84,887.00**	**118,553.00**	**262,426.80**	**47,395.00**

Town of Watertown								
2027 Budget								
SPECIAL DISTRICTS: WATER								
WATER DISTRICT #4			**2024**	**2025**	**2026**	**ACTUAL**	**2027**	**2027**
REVENUES:			**ACTUAL**	**ACTUAL**	**BUDGET**	**as of 5/31/26**	**PROJECTED**	**TENTATIVE**
ACCT. #								
SW.1030.000.004	Special Assessments		109,632.01	116,753.80	114,554.00	114,796.00	114,796.00	92,473.00
SW.2140.000.004	Metered Sales		118,063.32	183,274.32	117,022.00	75,384.00	180,921.60	160,753.00
SW.5999.000.004	Unexpended Balance							
TOTAL REVENUES:			**227,695.33**	**300,028.12**	**231,576.00**	**190,180.00**	**295,717.60**	**253,226.00**
APPROPRIATIONS:								
SW.8320.400.004	Source of Supply Contractual		6,236.37		112,022.00	184,606.00	397,054.40	112,022.00
SW.8340.400.004	Water Trans & Distribution Contr		37,008.04	55,222.41	5,000.00		46,000.00	48,731.00
SW.9730.600.004	Debt Service - Principal BAN		85,000.00	85,000.00	80,000.00	100,000.00	100,000.00	65,000.00
SW.9730.700.004	Debt Service - Interest BAN		29,631.46	31,574.55	34,554.00	73,819.00	73,819.00	27,473.00
SW.9901.900.004	Interfund Transfer							
TOTAL APPROPRIATIONS:			**157,875.87**	**171,796.96**	**231,576.00**	**358,425.00**	**616,873.40**	**253,226.00**

Town of Watertown								
2027 Budget								
SPECIAL DISTRICTS: WATER								
WATER DISTRICT #5			**2024**	**2025**	**2026**	**ACTUAL**	**2027**	**2027**
REVENUES:			**ACTUAL**	**ACTUAL**	**BUDGET**	**as of 5/31/26**	**PROJECTED**	**TENTATIVE**
ACCT. #								
SW.1030.000.005	Special Assessments							
SW.2140.000.005	Metered Sales		36,257.01	22,331.82	26,159.00	9,343.00	22,423.20	27,004.00
SW.5999.000.005	Unexpended Balance							
TOTAL REVENUES:			**36,257.01**	**22,331.82**	**26,159.00**	**9,343.00**	**22,423.20**	**27,004.00**
APPROPRIATIONS:								
SW.8320.400.005	Source of Supply Contractual		14,508.27	23,794.01	22,659.00	9,744.00	23,385.60	22,659.00
SW.8340.400.005	Water Trans & Distribution Contr		33,559.84	39,838.09	3,500.00	15,882.00	38,116.80	4,345.00
SW.9730.600.005	Debt Principal, BAN							
SW.9730.700.005	Debt Interest, BAN							
SW.9901.900.005	Interfund Transfer							
TOTAL APPROPRIATIONS:			**48,068.11**	**63,632.10**	**26,159.00**	**25,626.00**	**61,502.40**	**27,004.00**

Town of Watertown								
2027 Budget								
SPECIAL DISTRICTS: WATER								
WATER DISTRICT #6			**2024**	**2025**	**2026**	**ACTUAL**	**2027**	**2027**
REVENUES:			**ACTUAL**	**ACTUAL**	**BUDGET**	**as of 5/31/26**	**PROJECTED**	**TENTATIVE**
ACCT. #								
SW.1030.000.006	Special Assessments		16,606.01	16,296.96	15,786.00	15,819.00	15,819.00	0.00
SW.2140.000.006	Metered Sales		31,562.34	38,315.55	44,294.00	17,947.00	43,072.80	37,650.00
SW.5999.000.006	Unexpended Balance							
TOTAL REVENUES:			**48,168.35**	**54,612.51**	**60,080.00**	**33,766.00**	**58,891.80**	**37,650.00**
APPROPRIATIONS:								
SW.8320.400.006	Source of Supply Contractual			168.00	40,322.00			37,650.00
SW.9730.600.006	Debt Principal, BAN		15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	
SW.9730.700.006	Debt Interest, BAN		1,606.53	1,271.46	786.00	786.00	786.00	
SW.9795.600.006	Interfund Loan, Principal				2,975.00			
SW.9795.700.006	Interfund Loan, Interest				997.00			
SW.9901.900.006	Interfund Transfer							
TOTAL APPROPRIATIONS:			**16,606.53**	**16,439.46**	**60,080.00**	**15,786.00**	**15,786.00**	**37,650.00**

Town of Watertown
2027 Budget
SPECIAL DISTRICTS: SEWER

		2024 ACTUAL	2025 ACTUAL	2026 BUDGET	ACTUAL as of 5/31/26	2027 PROJECTED	2027 TENTATIVE
SEWER DISTRICT #1							
REVENUES:							
SS.1030.000.001	Special Assessments	18,026.04	17,038.16	18,786.00	18,874.00	18,874.00	10,000.00
SS.2120.000.001	Sewer Rents	44,731.50	38,238.95	36,690.00	18,335.00	31,431.00	37,000.00
SS.2410.000.001	Rental of Real Property				872.00	872.00	
SS.5999.000.001	Unexpended Balance					0.00	
TOTAL REVENUES:		**62,757.54**	**55,277.11**	**55,476.00**	**38,081.00**	**51,177.00**	**47,000.00**
APPROPRIATIONS:							
SS.8120.100.001	Sanitary Sewers, Pers			5,450.00			
SS.8120.400.001	Sanitary Sewers, Contractual	31,008.53	43,150.74	3,288.00		37,000.00	8,738.00
SS.8130.400.001	Sewage Treatment and Disposal, Contractu			27,952.00	14,237.00	34,168.80	28,262.00
SS.9730.600.001	Debt Service - Principal BAN	15,000.00	15,000.00	15,000.00	30,000.00	30,000.00	10,000.00
SS.9730.700.001	Debt Service - Interest BAN	1,606.53	1,271.46	786.00	30,627.00	30,627.00	0.00
SS.9795.600.001	Interfund Loan, Principal			3,000.00			
SS.9795.700.001	Interfund Loan, Interest			0.00			
SS.9901.900.001	Interfund Transfer						
TOTAL APPROPRIATIONS:		**47,615.06**	**59,422.20**	**55,476.00**	**74,864.00**	**131,795.80**	**47,000.00**

Town of Watertown
2027 Budget
SPECIAL DISTRICTS: SEWER

SEWER DISTRICT #2		2024 ACTUAL	2025 ACTUAL	2026 BUDGET	ACTUAL as of 5/31/26	2027 PROJECTED	2027 TENTATIVE
REVENUES:							
SS.1030.000.002	Special Assessments	115,777.96	158,162.32	350,007.00	324,012.00	324,012.00	303,973.00
SS.2120.000.002	Sewer Rents	593,729.50	699,363.05	434,498.00	290,856.00	698,054.40	590,136.00
SS.5031.000.002	Interfund Transf	13,000.00					
SS.5999.000.002	Unexpended Balance						
TOTAL REVENUES:		**722,507.46**	**857,525.37**	**784,505.00**	**614,868.00**	**1,022,066.40**	**894,109.00**
APPROPRIATIONS:							
SS.8120.100.002	Sanitary Sewers, Pers			8,100.00			
SS.8120.400.002	Sanitary Sewers, Contractual	34,892.29	84,267.11	5,000.00	7,524.00	18,057.60	45,739.00
SS.8130.400.002	Sewage Treatment and Disposal, Contractu	475,292.32	512,184.61	422,152.00	269,047.00	645,712.80	544,397.00
SS.9730.600.002	Debt Service - Principal BAN	160,000.00	90,000.00	153,000.00	150,000.00	150,000.00	155,000.00
SS.9730.700.002	Debt Service - Interest BAN	99,268.47	143,462.88	172,508.00	172,507.00	172,507.00	148,973.00
SS.9795.600.002	Interfund Loan, Principal			23,745.00			
SS.9795.700.002	Interfund Loan, Interest						
SS.9901.900.002	Interfund Transfer						
TOTAL APPROPRIATIONS:		**769,453.08**	**829,914.60**	**784,505.00**	**599,078.00**	**986,277.40**	**894,109.00**

Town of Watertown
2027 Budget
SPECIAL DISTRICTS: SEWER

SEWER DISTRICT #3		2024	2025	2026	ACTUAL	2027	2027
REVENUES:		ACTUAL	ACTUAL	BUDGET	as of 5/31/26	PROJECTED	TENTATIVE
ACCT. #							
SS.1030.000.003	Special Assessments	113,658.02	123,093.03	107,462.00	107,462.00	107,462.00	85,816.00
SS.2120.000.003	Sewer Rents	117,806.79	150,873.90	134,803.00	66,866.00	160,478.40	143,053.00
SS.5031.000.002	Interfund Transf	13,000.00					
TOTAL REVENUES:		**244,464.81**	**273,966.93**	**242,265.00**	**174,328.00**	**267,940.40**	**228,869.00**
APPROPRIATIONS:							
SS.8120.100.003	Sanitary Sewers, Pers			8,100.00			
SS.8120.400.003	Sanitary Sewers, Contractual	872.62	19,365.10	2,000.00	1,056.00	2,534.40	7,590.00
SS.8130.400.003	Sewage Treatment and Disposal, Contractu	143,038.23	133,888.46	119,710.00	69,424.00	166,617.60	135,463.00
SS.9730.600.003	Debt Service - Principal BAN	80,000.00	80,000.00	75,000.00	75,000.00	75,000.00	60,000.00
SS.9730.700.003	Debt Service - Interest BAN	27,846.07	29,667.33	32,462.00	32,460.00	32,460.00	25,816.00
SS.9795.600.003	Interfund Loan, Principal			2,767.00			
SS.9795.700.003	Interfund Loan, Interest			2,226.00			
SS.9901.900.003	Interfund Transfer			0.00			
TOTAL APPROPRIATIONS:		**251,756.92**	**262,920.89**	**242,265.00**	**177,940.00**	**276,612.00**	**228,869.00**

Town of Watertown								
2027 Budget								
SPECIAL DISTRICTS: SEWER								
SEWER DISTRICT #4			**2024**	**2025**	**2026**	**ACTUAL**	**2027**	**2027**
REVENUES:			**ACTUAL**	**ACTUAL**	**BUDGET**	**as of 5/31/26**	**PROJECTED**	**TENTATIVE**
ACCT. #								
SS.1030.000.004	Special Assessments		154,215.99	144,139.35	149,345.00	149,847.00	149,847.00	
SS.2120.000.004	Sewer Rents		150,608.22	179,168.65	216,749.00	84,763.00	203,431.20	177,736.00
SS.5031.000.004	Interfund Transf		35,000.00					
SS.5999.000.004	Unexpended Balance							
TOTAL REVENUES:			**339,824.21**	**323,308.00**	**366,094.00**	**234,610.00**	**353,278.20**	**177,736.00**
APPROPRIATIONS:								
SS.8120.100.004	Sanitary Sewers, Pers				2,650.00			
SS.8120.400.004	Sanitary Sewers, Contractual		29,918.68	68,020.78	5,000.00	19,275.00	77,100.00	58,346.00
SS.8130.400.004	Sewage Treatment and Disposal, Contractual		167,620.85	197,471.67	210,752.00	128,891.00	309,338.40	119,390.00
SS.9710.600.004	Serial Bond - Principal		120,000.00	125,000.00				
SS.9710.700.004	Serial Bond - Interest		6,839.87	3,669.53				
SS.9730.600.004	Debt Service - Principal BAN		10,000.00	10000.00	130,000.00	10,000.00	10,000.00	
SS.9730.700.004	Debt Service - Interest BAN		1,071.02	847.64	3,846.00	524.00	524.00	
SS.9795.600.004	Interfund Loan, Principal				10,000.00			
SS.9795.700.004	Interfund Loan, Interest				3,846.00			
SS.9901.900.004	Interfund Transfer				0.00			
TOTAL APPROPRIATIONS:			**335,450.42**	**405,009.62**	**366,094.00**	**158,690.00**	**396,962.40**	**177,736.00**

Town of Watertown								
2027 Budget								
SPECIAL DISTRICTS: SEWER								
SEWER DISTRICT #5			**2024**	**2025**	**2026**	**ACTUAL**	**2027**	**2027**
REVENUES:			**ACTUAL**	**ACTUAL**	**BUDGET**	**as of 5/31/26**	**PROJECTED**	**TENTATIVE**
ACCT. #								
SS.1030.000.005	Special Assessments							
SS.2120.000.005	Sewer Rents		17,355.69	22,025.99	25,350.00	9,478.00	22,747.20	20,710.00
SS.5031.000.005	Interfund Transf		35,000.00					
TOTAL REVENUES:			**52,355.69**	**22,025.99**	**25,350.00**	**9,478.00**	**22,747.20**	**20,710.00**
APPROPRIATIONS:								
SS.8120.100.005	Sanitary Sewers, Pers				1,500.00			
SS.8120.400.005	Sanitary Sewers, Contractual		5,707.75	68.15				
SS.8130.400.005	Sewage Treatment and Disposal, Contractu		22,000.00	18,921.25	23,850.00			20,710.00
SS.9730.600.005	Debt Service - Principal BAN							
SS.9730.700.005	Debt Service - Interest BAN							
SS.9795.600.005	Interfund Loan, Principal				0.00			
SS.9795.700.005	Interfund Loan, Interest							
SS.9901.900.005	Interfund Transfer							
TOTAL APPROPRIATIONS:			**27,707.75**	**18,989.40**	**25,350.00**	**0.00**	**0.00**	**20,710.00**

Town of Watertown
2027 Budget
SPECIAL DISTRICTS: SEWER

SEWER DISTRICT #6		2024	2025	2026	ACTUAL	2027	2027
REVENUES:		ACTUAL	ACTUAL	BUDGET	as of 5/31/26	PROJECTED	TENTATIVE
ACCT. #							
SS.1030.000.006	Special Assessments			0.00			
SS.2120.000.006	Sewer Rents	39,137.99	46,059.03	49,700.00	23,704.00	56,889.60	47,362.00
SS.5031.000.006	Interfund Transf	35,000.00					
SS.5999.000.006	Unexpended Balance						
TOTAL REVENUES:		**74,137.99**	**46,059.03**	**49,700.00**	**23,704.00**	**56,889.60**	**47,362.00**
APPROPRIATIONS:							
SS.8120.100.006	Sanitary Sewers, Pers			2,000.00			
SS.8120.400.006	Sanitary Sewers, Contractual		250.00	600.00			
SS.8130.400.006	Sewage Treatment and Disposal, Contractu	65,254.33	60,635.36	47,100.00	22,679.00	54,429.60	47,362.00
SS.9730.600.006	Debt Service - Principal BAN						
SS.9730.700.006	Debt Service - Interest BAN						
SS.9795.600.006	Interfund Loan, Principal			0.00			
SS.9795.700.006	Interfund Loan, Interest						
SS.9901.900.006	Interfund Transfer						
TOTAL APPROPRIATIONS:		**65,254.33**	**60,885.36**	**49,700.00**	**22,679.00**	**54,429.60**	**47,362.00**

TOWN OF WATERTOWN
TAX CAP CALCULATION

DESCRIPTION		2025	2026	2027
TAX LEVY FOR PRIOR YEAR		688,536.96	709,656.88	993,224.98
TAX BASE GROWTH FACTOR		1.0053	1.0044	1.0086
		692,186.21	712,779.37	1,001,767.00
PRIOR YEAR PILOTS		0.00	0.00	0.00
		692,186.21	712,779.37	1,001,767.00
ALLOWABLE LEVY GROWTH FACTOR		1.0200	1.0200	1.0200
		706,029.93	727,034.96	1,021,802.00
PROJECTED PILOTS		0.00	0.00	0.00
AVAILABLE CARRYOVER FROM PRIOR YEAR		0.00	0.00	0.00
ALLOWABLE TAX LEVY		706,029.93	727,034.96	1,021,802.00
TAXES LEVIED FROM BUDGET		709,656.88	993,224.98	1,597,612.00
(OVER) UNDER TAX CAP		(3,626.95)	(266,190.02)	(575,810.00)
	DA HWY			862,087.00
	SD1 SEWER	16,271.00	18,786.00	10,000.00
	SD2 SEWER	157,562.99	322,506.98	303,973.00
	SD3 SEWER	123,093.03	107,461.99	85,816.00
	SD4 SEWER	143,440.95	149,345.05	0.00
	SW1 WATER	115,177.89	241,985.95	243,263.00
	SW3 WATER	21,264.01	22,799.01	0.00
	SW4 WATER	116,575.00	114,554.01	92,473.00
	SW5 WATER	0.00	0.00	0.00
	SW6 WATER	16,272.01	15,785.99	0.00
Total Subject to Tax Cap Calculation		**709,656.88**	**993,224.98**	**1,597,612.00**
	FD581 FIRE	2,203,290.00	2,168,892.00	2,147,688.00
	FD582 FIRE	99,000.00	99,000.00	TBD
Not Subject to Town Tax Cap Calculation		2,302,290.00	2,267,892.00	2,147,688.00
UNPAID SEWER		2,064.88	2,094.75	
UNPAID WATER		413.02	833.10	
UNPAID SERVICE			31,241.99	
Not Subject to Town Tax Cap Calculation		2,477.90	34,169.84	
Ties to Tax Apportionment Schedule		3,014,424.78	3,295,286.82	3,745,300.00