

TOWN OF WATSON

SUMMARY OF FINAL TOWN BUDGET FOR 2025

I, Michelle Ward, Town Clerk, certify that the following is a true and correct copy of the 2025 budget of the Town of Watson as adopted by the Town Board on November 13, 2024

Dated: _____

Town Clerk

**TOWN OF WATSON
GENERAL FUND
2025 BUDGET**

REVENUES	2023 actual amount	2024 amended budget	2025 tentative budget	2025 preliminary budget	2025 final budget
Real Property Taxes					
1001 Tax levy	395,321	392,236	378,764	395,964	395,964
Other tax items					
1081 Windmill Pilot	8,626	8,626	6,901	6,901	6,901
1090 Interest & penalties	8,816	8,000	8,000	8,000	8,000
1170 Franchises	12,874	13,000	13,000	13,000	13,000
Departmental income					
1255 Clerk fees	138	10	20	20	20
1603 Registrar Fees	557	500	500	500	500
2001 Park and Recreational Charges	425	600	600	600	600
Intergovernment charges					
2210 Services for other govt - dog control	4,443	5,100	4,500	4,500	4,500
2401 Interest & earnings	38,300	25,000	40,000	40,000	40,000
Licenses & permits					
2555 Building & Alteration Permits	500	500	1,200	1,200	1,200
Fines & forfeitures					
2610 Justice court fees	4,456	3,000	4,000	4,000	4,000
Sale of property					
2652 Sale of real property/Forest Products	7,275	3,000	1,000	1,000	1,000
2190 Sale of Cemetery Lots	1,200	600	600	600	600
Refunds of P/Y Expenditures		0			
State aid					
2750 AIM Related Payments	6,194	6,194	6,194	6,194	6,194
3005 Mortgage tax	17,986	20,000	20,000	20,000	20,000
TOTAL REVENUES	507,111	486,366	485,279	502,479	502,479
Appropriated fund balance	0	150,000	139,650	139,650	139,650
TOTAL REVENUES AND APPROPRIATED FUND BALANCE	507,111	636,366	624,929	642,129	642,129

EXPENDITURES	2023 actual amount	2024 amended budget	2025 tentative budget	2025 preliminary budget	2025 final budget
Town board					
1010.1 Payroll	17,938	18,720	18,720	18,720	18,720
1010.4 Contractual	113	1,500	1,500	1,500	1,500
Justices					
1110.11 Payroll	11,300	11,752	11,752	11,752	11,752
1110.12 Payroll - ass't (erin murphy)	1,437	3,536	2,000	2,000	2,000
1110.4 Contractual	892	1,500	1,500	1,500	1,500
Supervisor					
1220.1 Payroll	22,000	22,880	22,880	22,880	22,880
Payroll - deputy		0			
1220.4 Contractual	7	500	500	500	500
Tax collector					
1330.1 Payroll					
1330.4 Contractual	51	0	0	0	0
Budget					
1340.1 Payroll	2,000	2,080	2,080	2,080	2,080
Central Data Processing (IT Services)					
1680.4 Contractual	16,356	19,000	12,000	12,000	12,000
Assessment					
1355.1 Payroll	23,711	23,920	23,920	23,920	23,920
1355.2 Equipment		500	500	500	500
1355.4 Contractual	294	1,300	1,300	1,300	1,300
1355.41 Contractual (BAR)	950	950	950	950	950
1355.42 Newspaper		100	100	100	100
Town clerk					
1410.11 Payroll	21,365	21,840	24,800	24,800	24,800
1410.12 Deputy Clerk	9,848	8,500	5,100	5,100	5,100
1410.2 Equipment	703	1,000	1,000	1,000	1,000
1410.4 Contractual	1,189	1,000	1,000	1,000	1,000
Attorney					
1420.41 Contractual	7,804	20,000	20,000	20,000	20,000
Accounting Fees					
1420.42 Contractual	35,000	35,000	35,000	35,000	35,000

EXPENDITURES	2023 actual amount	2024 amended budget	2025 tentative budget	2025 preliminary budget	2025 final budget
Buildings (Office Supplies/Heat/Util)					
1620.4 Contractual	9,201	15,000	10,000	10,000	10,000
Central communications (Phone/Internet)					
1650.4 Contractual	4,524	6,000	5,000	5,000	5,000
Special items					
1910.4 Insurance	29,267	35,000	42,000	42,000	42,000
1920.4 Dues	899	1,000	1,000	1,000	1,000
Other/contingent	0				
1990.4 Contingent		20,000	25,200	20,000	20,000

	2023 actual amount	2024 final budget	2025 tentative budget	2025 preliminary budget	2025 final budget
Public safety (Signage from county)					
3020.4 Contractual	570	1,500	2,000	2,000	2,000
	0				
Control of dogs					
3510.1 Payroll	4,100	4,264	4,264	4,264	4,264
3510.4 Contractual	312	1,000	1,500	1,500	1,500
Public Health					
4010.1 Payroll	0	0	0	400	400
4010.4 Contractual	0	0	0	0	0
Registrar					
4020.1 Payroll	1,066	998	998	998	998
Ambulance					
4540.4 Contractual	6,842	7,185	7,616	7,616	7,616
Highway superintendent					
5010.1 Payroll	54,000	54,000	54,000	54,000	54,000
5010.12 Medical Insurance Stipend	5,000	5,000	10,000	10,000	10,000
5010.4 Contractual	1,024	4,000	4,000	4,000	4,000
Judgments and Claims					
1930.4 Contractual	22,777	21,025	21,025	21,025	21,025
Garage Equipment					
5132.4 Contractual	41,784	54,794	55,000	55,000	55,000
5132.41 ARPA - Garage Improvements		150,000	139,650	139,650	139,650
Other Health					
4989.4 Contractual	900	1,035	900	900	900
Veterans					
6510.4 Contractual	337	400	400	400	400
Programs for the Aging (Vol Trans)					
6772.4 Contractual	1,312	1,812	1,812	1,812	1,812
6410.4 Publicity -Contractual	266	500	250	250	250

	2023 actual amount	2024 final budget	2025 tentative budget	2025 preliminary budget	2025 final budget
Parks					
7110.4 Contractual	497	500	750	750	750
Historical Property					
7520.4 Contractual	1,000	1,000	1,000	1,000	1,000
Sanitation					
8160.4 Contractual	817	1,200	1,200	1,200	1,200
Zoning					
Payroll					
8010.4 Contractual	0	0			
	3,548	4,500	4,500	6,500	6,500
Planning Board					
Payroll					
	0	0			
8020.2 Equipment	0	0			
8020.42 Contractual	3,662	4,500	5,000	5,000	5,000
8020.41 Zoning Law Update	0	5,000	0	0	0
Cemeteries					
8810.1 Payroll	500	520	520	520	520
8810.4 Contractual	0	1,440	0	20,000	20,000
Fringe benefits					
9010.8 State retirement	15,060	16,469	17,869	17,869	17,869
9030.8 Social security	13,351	13,500	13,620	13,620	13,620
9050.8 Unemployment Insurance	0	0	0	0	0
9040.8 Workers Comp	7,730	6,896	5,250	5,250	5,250
9055.8 Disability insurance		750	2,003	2,003	2,003
9060.8 Medical insurance (see 5010.12)	0	0			
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TOTAL EXPENDITURES	403,302	636,366	624,929	642,129	642,129

**TOWN OF WATSON
HIGHWAY FUND
2025 BUDGET**

	2023 actual amount	2024 final budget	2025 tentative budget	2025 preliminary budget	2025 final budget
REVENUES					
1001 Real Property Taxes	758,023	785,270	818,891	784,929	784,929
2210 General Services, Other Gov't (water) (USE DA1289 INSTEAD)		15,500	0		
1289 Other General Departmental Income	13,957		15,000	15,000	15,000
2302 Snow removal-other govts	143,814	144,000	161,415	161,415	161,415
2401 Interest & earnings	30,859	20,000	40,000	40,000	40,000
2650 Sale of scrap materials		0	0	0	0
2665 Sale of equipment	10,190	30,000	1,500	1,500	1,500
2680 Insurance recoveries		10,235	0	0	0
2701 Refund of prior yr exp	870				
2770 Unclassified Revenue	179				
3501 State aid - CHIPs	321,978	350,000	350,000	350,000	350,000
3505 State Aid Bridge Project	52,638	0	64,600	64,600	64,600
H5785 Installment Purchase Debt (truck)		0			
Transfers In		0			
TOTAL REVENUES	1,332,507	1,355,005	1,451,406	1,417,444	1,417,444
599N Appropriated fund balance	0	30,451	0	0	0
TOTAL REVENUES AND APPROPRIATED FUND BALANCE	1,332,507	1,385,456	1,451,406	1,417,444	1,417,444
EXPENDITURES					
Bridges					
Payroll	0	0			
5120.21 Capital Outlay-State	0	0	64,600	64,600	64,600
5120.22 Capital Outlay-Town	55,408	24,628	3,400	3,400	3,400
5120.4 Contractual	0	372			
Employee benefits	0	0			
Machinery					
5130.1 Payroll					
5130.2 Equipment	167,474	90,000	110,631	30,000	30,000
5130.4 Contractual	28,623	64,686	40,000	40,000	40,000
Employee benefits					
9785 Installment Purchase Debt					
9785.6 Principal - Installment Debt	40,500	40,500	40,500	40,500	40,500

	2023 actual amount	2024 final budget	2025 tentative budget	2025 preliminary budget	2025 final budget
9785.7 Interest - Installment Debt	3,321	2,500	1,661	1,661	1,661
Highway repairs					
5110.1 Payroll	162,500	163,200	163,200	163,200	163,200
5110.4 Contractual	49,348	45,000	65,000	65,000	65,000
Employee benefits					
Highway improvements					
5112.1 Payroll	0	0			
5112.4 Contractual	321,977	350,000	350,000	350,000	350,000
Snow removal					
5142.1 Payroll	168,619	183,600	183,600	183,600	183,600
5142.4 Contractual	84,842	124,927	125,000	125,000	125,000
Employee benefits					
Employee Benefits					
9010.8 State Retirement	34,677	38,093	41,331	45,000	45,000
9030.8 Social Security	24,440	27,000	27,000	30,000	30,000
9040.8 Workers Comp	7,903	7,050	5,388	5,388	5,388
9060.8 Medical Insurance	110,461	123,900	130,095	130,095	130,095
TOTAL EXPENDITURES	1,260,093	1,285,456	1,351,406	1,277,444	1,277,444
962N Budget Provisions for Other Uses (Equip Reserve)		100,000	100,000	100,000	100,000
962N Budget Provisions for Other Uses (Emergency Eq Repairs)		0	0	40,000	40,000
TOTAL EXPENDITURES AND Budget Provisions for Other Uses	1,260,093	1,385,456	1,451,406	1,417,444	1,417,444

**TOWN OF WATSON
FIRE PROTECTION DISTRICT
2025 BUDGET**

	2023 actual amount	2024 final budget	2025 tentative budget	2022 preliminary budget	2025 final budget
REVENUES					
1001 Fire District #1	60,352	70,639	72,513	72,513	72,513
1001 Fire District #2	0	3,515	3,603	3,603	3,603
Interest & earnings	0	0			
Workers Comp Reimb	0	0			
Benefit Assessment	0	0			
TOTAL REVENUES	60,352	74,154	76,116	76,116	76,116
Appropriated fund balance	0	0	0		
TOTAL REVENUES AND APPROPRIATED FUND BALANCE	60,352	74,154	76,116	76,116	76,116
EXPENDITURES					
Fire protection					
3410.4 Contractual	59,937	73,981	76,004	76,004	76,004
9040.8 Workers Comp	415	173	112	112	112
TOTAL EXPENDITURES	60,352	74,154	76,116	76,116	76,116

**TOWN OF WATSON
LIGHTING DISTRICT
2025 BUDGET**

	2023 actual amount	2024 final budget	2025 tentative budget	2025 preliminary budget	2025 final budget
REVENUES					
1001 Special assessments	3,600	4,200	4,800	4,800	4,800
Street Lighting sales	0	0			0
TOTAL REVENUES	3,600	4,200	4,800	4,800	4,800
Appropriated fund balance	0	0	0	0	0
TOTAL REVENUES AND APPROPRIATED FUND BALANCE	3,600	4,200	4,800	4,800	4,800
EXPENDITURES					
Street Lighting					
5182.4 Contractual	3,801	4,200	4,800	4,800	4,800
TOTAL EXPENDITURES	3,801	4,200	4,800	4,800	4,800

TOWN OF WATSON
WATER DISTRICTS - Watson
2025 BUDGET

		2023	2024	2025	2025	2025
		actual	final	tentative	preliminary	final
		amount	budget	budget	budget	budget
SW2	2140.1 Metered Water	37,302		26,180	26,180	31,380
SW2	2140.3 Outside Water User Fee			430	430	430
SW2	2142.1 Unmetered Water Sales-Installation	170		1,500	1,500	1,500
SW2	2142.2 Miscellaneous Fees	0	0	200	200	200
SW2	2144.2 Operating & Maint Charges	4,605	54,652	19,040	19,040	19,040
SW1	2144.1 EDU's (Equivalent Dwelling Unit)	148,930	151,360	151,790	151,790	151,790
SW2	2148.1 Penalties-Watson	1,110	500	500	500	500
SW2	2148.2 Penalties-EDU	3,065		2,700	2,700	2,700
SW2	2148.4 Penalties-Relevy Fees	1,725		1,500	1,500	1,500
SW2	2401 Interest & Earnings-O&M	1,073		650	650	650
SW2	2401 Interest & Earnings-EDU	7,629	9,000	8,000	8,000	8,000
TOTAL REVENUES		205,609	215,512	212,490	212,490	217,690
Appropriated fund balance		0	0	0	0	0
TOTAL REVENUES AND APPROPRIATED FUND BALANCE		205,609	215,512	212,490	212,490	217,690

		2023	2024	2025	2025	2025
		actual	final	tentative	preliminary	final
		amount	budget	budget	budget	budget
EXPENDITURES						
Water administration						
SW2	8310.12	Payroll	2,020	2,101	2,101	2,101
SW2	8310.1	Payroll - Operator of Record			1,000	1,000
		Payroll - Ass't Water Clerk		0		
SW2	8310.41	Insurance		4,211	4,843	4,843
SW2	8310.4	Contractual	243	300	300	5,500
Source of supply						
SW2	8320.4	Contractual	0	0	0	0
Water Fund Appropriations						
	962N	Budget Provisions for Other Uses (Depr Reserve)		1,733	1,733	1,733
	962N	Budget Provisions for Other Uses (Equip Reserve)				
Transmission & distrib						
SW2	8340.1	Payroll				
SW2	8340.41	Electricity	6,814	40,987	35,546	35,546
SW2	8340.42	Phone & Internet	2,823			
SW2	8340.43	Parts & Repairs	43,238			
SW2	8340.44	Contractual (highway)	12,799	15,000	15,000	15,000
SW2	8340.45	Additional Contractual	4,727			
SW2	8340.46	Water Treatment/Chlorine	4,693			
SW2	8340.4	Contactual-Trans & Distr - Other	6,516			
Fringe benefits						
SW2	9010.8	State retirement		226	250	250
SW2	9030.8	Social security	133	155	237	237
SW2	9040.8	Workers Comp		50	50	50
		Disability insurance	0	0	0	0
SW2	9060.8	Medical Insurance	0	0	0	0
Debt Service						
SW1	9710.6	Bond Principal	94,000	95,000	97,000	97,000
SW1	9710.7	Bond Interest	56,968	55,750	54,429	54,429
		BAN Principal	0			
		BAN Interest	0	0	0	0
TOTAL EXPENDITURES			234,971	215,512	212,490	217,690

TOWN OF WATSON
WATER DISTRICTS - Lowville
2025 BUDGET

	2023 actual amount	2024 Amended budget	2025 tentative budget	2025 preliminary budget	2025 final budget
2140.2 Total Lowville Districts	25,749	23,000	26,000	26,000	26,000
2144 Water Service Charges	0				
2144.3 Water Admin Fee-Lowville (\$25)	2,839	2,917	2,750	2,750	2,750
2144.4 Water Maint Fee-Lowville (\$35)	4,046	4,083	3,850	3,850	3,850
2148.3 Penalties-Lowville	744		300	300	300
2148.4 Penalties-Relevy Fees	125		125	125	125
2401 Interest & Earnings	2,127	2,000	2,000	2,000	2,000
TOTAL REVENUES	35,630	32,000	35,025	35,025	35,025
Appropriated fund balance	0	0	0		
TOTAL REVENUES AND APPROPRIATED FUND BALANCE	35,630	32,000	35,025	35,025	35,025
EXPENDITURES					
Water administration					
8310.11 Payroll - Lowville Water Clerk	2,020	2,101	2,101	2,101	2,101
8310.13 Payroll - Ass't Water Clerk	0	0	0	0	0
8310.4 Contractual	122	500	500	500	500
Source of supply					
8320.4 Contractual	24,090	22,919	26,000	26,000	26,000
Water Fund Appropriations Contractual					
Transmission & distrib Payroll					
8340.4 Contractual	2,550	6,099	6,013	6,013	6,013
8340.41 Electricity	245				
8340.45 Additional Contractual	384				
Fringe benefits					
9010.8 State retirement	164	226	250	250	250
9030.8 Social security	155	155	161	161	161
9040.8 Workers Comp	0	0	0	0	0
9055.8 Disability insurance	0	0	0	0	0
9060.8 Medical Insurance	0	0	0	0	0
TOTAL EXPENDITURES	29,729	32,000	35,025	35,025	35,025

**TOWN OF WATSON
REAL PROPERTY TAX SUMMARY**

	2023 actual amount	2024 final budget	2025 tentative budget	2025 preliminary budget	2025 final budget		
General Fund	395,321	392,236	378,764	395,964	395,964		
Highway Fund	758,023	785,270	818,891	784,929	784,929		
TOTAL	1,153,344	1,177,506	1,197,655	1,180,893	1,180,893		
General Fund	0	0	0	0	0		
Highway Fund	0	0	0	0	0		
Lighting Districts	3,600	4,200	4,800	4,800	4,800		
	0	0	0	0	0		
	0	0	0	0	0		
Fire Protection (total)	60,352	74,154	76,116	76,116	76,116		
	60,352	74,154	76,116	76,116	76,116		tax cap over(-)/under
GRAND TOTALS	1,217,296	1,255,860	1,278,571	1,261,809	1,261,809		5,948
ADDITIONAL TAX ITEMS							0.004736565
Workers compensation	0.00	0.00	0.00	0.00	0.00		-5,948
Tax chargebacks	0.00	0.00	0.00	0.00	0.00		
	0.00	0.00	0.00	0.00	0.00		
Town wide	209,676,771	211,102,787	218,555,848	218,555,848	218,555,848		
Part town	0	0	0	0	0		
Fire protection dist	219,284,387	220,752,367	222,174,292	222,174,292	222,174,292		
						\$ increase/ decrease(-)	% increase/ decrease(-)
TAX RATES PER \$1,000							
Town wide	5.500582	5.577882	5.479857	5.403163	5.403163	-0.174719	-3.132351
Part town	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fire protection dist	0.275223	0.335915	0.342596	0.342596	0.342596	0.006681	1.988907
	5.775804	5.913797	5.822453	5.745759	5.745759	-0.168038	-2.841454