

Town of Watertown

Jefferson County, Wisconsin

FINANCIAL STATEMENTS
December 31, 2022

TOWN OF WATERTOWN

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FINANCIAL STATEMENTS

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Cash Basis

Town of Watertown
Balance Sheet
As of December 31, 2022

	Dec 31, 22	Dec 31, 21
ASSETS		
Current Assets		
Checking/Savings		
10000 · Cash		
11000 · Cash General Account (117081)	5,000.00	5,000.00
11100 · Cash Money Market Fund (702344)	390,870.12	412,653.99
11200 · State Investment Pool 828032-1	310,342.54	305,443.54
11210 · State Investment Pool 828032-2	13,230.31	13,021.45
11300 · Temporary Cash CD's	157,372.77	157,153.82
11500 · Money Market Tax Account (704315)	1,461,918.14	1,156,001.71
11800 · Petty Cash	1.75	1.75
Total 10000 · Cash	2,338,735.63	2,049,276.26
Total Checking/Savings	2,338,735.63	2,049,276.26
Other Current Assets		
14000 · Prepaid Expenses	4,155.28	0.00
16000 · Jefferson County Hwy fund	6,068.00	6,068.00
Total Other Current Assets	10,223.28	6,068.00
Total Current Assets	2,348,958.91	2,055,344.26
TOTAL ASSETS	2,348,958.91	2,055,344.26
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
29990 · Total Liabilities		
21000 · Accounts Payable	10.00	804.02
23000 · Special Deposits (Building Bonds)	11,000.00	8,000.00
23500 · Town Hall Rental Deposits	100.00	100.00
26000 · Deferred Revenues - Dogs	630.00	460.00
26100 · Deferred Tax Roll Revenue	1,369,443.76	1,079,967.49
26120 · Deferred Forest Crop Taxes	356.20	91.00
26130 · Deferred Garbage Payments	90,306.12	73,582.92
Total 29990 · Total Liabilities	1,471,846.08	1,163,005.43
Total Other Current Liabilities	1,471,846.08	1,163,005.43
Total Current Liabilities	1,471,846.08	1,163,005.43
Total Liabilities	1,471,846.08	1,163,005.43
Equity		
34000 · Designated Fund Balance		
34001 · Designated for Equipment	0.00	142,192.45
34004 · Designated for Fire Equip	30,000.00	30,000.00
34005 · Designated for ARPA Program	214,361.20	107,180.60
Total 34000 · Designated Fund Balance	244,361.20	279,373.05
35000 · Undesignated Fund Balance	647,977.63	525,639.46
Net Income	-15,226.00	87,326.32
Total Equity	877,112.83	892,338.83
TOTAL LIABILITIES & EQUITY	2,348,958.91	2,055,344.26

Cash Basis

Town of Watertown
Profit & Loss Budget vs. Actual
 January through December 2022

	Jan - Dec 22	Budget	\$ Over Budget	% of Budget
Income				
40000 · Total Rev's & Other Fin Sources				
Total 41000 · Total Taxes	151,879.64	151,542.00	337.64	100.22%
Total 43000 · Total Intergovernmental Revenue	639,529.17	527,497.00	112,032.17	121.24%
Total 44000 · Total Licenses and Permits	30,860.94	26,320.00	4,540.94	117.25%
Total 46000 · Total Public Charges for Svcs	204,082.67	184,800.00	19,282.67	110.43%
Total 48000 · Total Miscellaneous Revenues	12,041.20	3,400.00	8,641.20	354.15%
Total 40000 · Total Rev's & Other Fin Sources	1,038,393.62	893,559.00	144,834.62	116.21%
Total Income	1,038,393.62	893,559.00	144,834.62	116.21%
Gross Profit	1,038,393.62	893,559.00	144,834.62	116.21%
Expense				
50000 · Total Expend & Other Fin Uses				
Total 51000 · Total General Government	118,481.48	120,600.00	-2,118.52	98.24%
Total 52000 · Total Public Safety	196,090.58	196,100.00	-9.42	100.0%
Total 53000 · Total Public Works Expenses	543,479.48	571,817.00	-28,337.52	95.04%
54100 · Public Health Services	2,792.00	2,792.00	0.00	100.0%
54910 · Cemetary	1,050.00	1,100.00	-50.00	95.46%
55300 · Recreation Programs	0.00	250.00	-250.00	0.0%
56900 · Development & Planning	158.03	900.00	-741.97	17.56%
Total 57000 · Total Capital Outlay	191,568.05			
Total 50000 · Total Expend & Other Fin Uses	1,053,619.62	893,559.00	160,060.62	117.91%
Total 60000 · Payroll Tax Expenses - Allocate	0.00			
Total Expense	1,053,619.62	893,559.00	160,060.62	117.91%
Net Income	-15,226.00	0.00	-15,226.00	100.0%

Town of Watertown
Profit & Loss Prev Year Comparison
 January through December 2022

	Jan - Dec 22	Jan - Dec 21	\$ Change	% Change
Income				
40000 · Total Rev's & Other Fin Sources				
Total 41000 · Total Taxes	151,879.64	153,057.02	-1,177.38	-0.77%
Total 43000 · Total Intergovernmental Revenue	639,529.17	676,712.18	-37,183.01	-5.5%
Total 44000 · Total Licenses and Permits	30,860.94	29,309.94	1,551.00	5.29%
Total 46000 · Total Public Charges for Svcs	204,082.67	181,438.83	22,643.84	12.48%
Total 48000 · Total Miscellaneous Revenues	12,041.20	2,336.86	9,704.34	415.27%
Total 40000 · Total Rev's & Other Fin Sources	1,038,393.62	1,042,854.83	-4,461.21	-0.43%
Total Income	1,038,393.62	1,042,854.83	-4,461.21	-0.43%
Gross Profit	1,038,393.62	1,042,854.83	-4,461.21	-0.43%
Expense				
50000 · Total Expend & Other Fin Uses				
Total 51000 · Total General Government	118,481.48	114,747.72	3,733.76	3.25%
Total 52000 · Total Public Safety	196,090.58	180,140.30	15,950.28	8.85%
Total 53000 · Total Public Works Expenses	543,479.48	656,225.65	-112,746.17	-17.18%
54100 · Public Health Services	2,792.00	2,792.00	0.00	0.0%
54910 · Cemetery	1,050.00	1,025.00	25.00	2.44%
56900 · Development & Planning	158.03	597.84	-439.81	-73.57%
Total 57000 · Total Capital Outlay	191,568.05	0.00	191,568.05	100.0%
Total 50000 · Total Expend & Other Fin Uses	1,053,619.62	955,528.51	98,091.11	10.27%
Total 60000 · Payroll Tax Expenses - Allocate	0.00	0.00	0.00	0.0%
Total Expense	1,053,619.62	955,528.51	98,091.11	10.27%
	-15,226.00	87,326.32	-102,552.32	-117.44%

TOWN OF WATERTOWN

SUPPLEMENTAL INFORMATION

Town of Watertown
Profit & Loss Budget vs. Actual
 January through December 2022

	Jan - Dec 22	Budget	\$ Over Budget	% of Budget
Income				
40000 · Total Rev's & Other Fin Sources				
41000 · Total Taxes				
41110.0 · General Property Taxes				
41110.1 · Personal Property Taxes	23,070.90			
41110.3 · Refund of Taxes	787.13			
41110.4 · Tax Payment to Schools	-1,684,016.40			
41110.5 · Tax Payment to County/State	-696,072.23			
41110.0 · General Property Taxes - Other	2,502,264.80	145,247.00	2,357,017.80	1,722.77%
Total 41110.0 · General Property Taxes	146,034.20	145,247.00	787.20	100.54%
41140 · Mobile Home Fees	5,216.42	5,500.00	-283.58	94.84%
41150 · Forest Crop Taxes	629.02	795.00	-165.98	79.12%
41800 · Interest & Penalties on Taxes	0.00			
Total 41000 · Total Taxes	151,879.64	151,542.00	337.64	100.22%
42000 · Special Assessments	0.00			
43000 · Total Intergovernmental Revenue				
43300 · Fed. Grants - Other Fed. Pmts	107,180.60			
43410 · State Shared Revenues	353,069.17	349,680.00	3,389.17	100.97%
43420 · St. Shared Fire Ins. Tax (July In/Out)	8,441.85	8,370.00	71.85	100.86%
43531 · State Grants Local Trans. Aid	162,683.08	162,683.00	0.08	100.0%
43545 · State Grants - Recycling	5,548.70	5,550.00	-1.30	99.98%
43610 · State Payments for Muni Serv.	0.00			
43620 · Payments on State Conservation	670.95			
43630 · Payments on State Forest Lands				
43660 · PILT Tax Paid to others	-2,455.48			
43630 · Payments on State Forest Lands - Other	2,566.30			
Total 43630 · Payments on State Forest Lands	110.82			
43650 · State Payments Forest Croplands				
43650.1 · State Managed Forest Cropland	-6.00			
43650 · State Payments Forest Croplands - Other	30.00	245.00	-215.00	12.25%
Total 43650 · State Payments Forest Croplands	24.00	245.00	-221.00	9.8%
43690 · Other State Payments	1,800.00	969.00	831.00	185.76%
43710 · Grants from Local Gvt. Highway	0.00	0.00	0.00	0.0%
Total 43000 · Total Intergovernmental Revenue	639,529.17	527,497.00	112,032.17	121.24%
44000 · Total Licenses and Permits				
44100 · Business & Occup. Licenses				
44100.1 · Cable TV Franchise Fees	2,897.90			
44100.2 · Liquor License	1,610.00			
44100 · Business & Occup. Licenses - Other	0.00	3,800.00	-3,800.00	0.0%
Total 44100 · Business & Occup. Licenses	4,507.90	3,800.00	707.90	118.63%
44200 · Nonbusiness Licenses				
44200.1 · Dog License	1,952.50			
44200.2 · Dog License Paid to County	-482.42			
44200.3 · Dog License Paid to Treasurer	-66.25			
44200 · Nonbusiness Licenses - Other	0.00	1,470.00	-1,470.00	0.0%
Total 44200 · Nonbusiness Licenses	1,403.83	1,470.00	-66.17	95.5%
44210 · Dog License Penalty	20.00			
44300 · Building Permits and Inspection	24,479.21	20,000.00	4,479.21	122.4%
44400 · Zoning Permits and Fees	450.00	1,050.00	-600.00	42.86%
44900 · Other Regulatory Permits & Fees	0.00			
Total 44000 · Total Licenses and Permits	30,860.94	26,320.00	4,540.94	117.25%
46000 · Total Public Charges for Svcs				

Town of Watertown
Profit & Loss Budget vs. Actual
 January through December 2022

	Jan - Dec 22	Budget	\$ Over Budget	% of Budget
46310 · Public Charges Highway	19,458.22			
46420 · Refuse & Garbage Collection	182,034.45	183,300.00	-1,265.55	99.31%
46743 · Community Center				
46743.2 · Hall Rentals	2,150.00			
46743 · Community Center - Other	0.00	1,200.00	-1,200.00	0.0%
Total 46743 · Community Center	2,150.00	1,200.00	950.00	179.17%
46900 · Special Assessment Reports	440.00	300.00	140.00	146.67%
Total 46000 · Total Public Charges for Svcs	204,082.67	184,800.00	19,282.67	110.43%
48000 · Total Miscellaneous Revenues				
48110 · Interest Income	7,815.03			
48303 · Sale of Highway Equipment	4,000.00			
48306 · Sale of Recycling Property	29.14			
48900 · Other Miscellaneous Revenues	197.03			
48000 · Total Miscellaneous Revenues - Other	0.00	3,400.00	-3,400.00	0.0%
Total 48000 · Total Miscellaneous Revenues	12,041.20	3,400.00	8,641.20	354.15%
Total 40000 · Total Rev's & Other Fin Sources	1,038,393.62	893,559.00	144,834.62	116.21%
Total Income	1,038,393.62	893,559.00	144,834.62	116.21%
Gross Profit	1,038,393.62	893,559.00	144,834.62	116.21%
Expense				
50000 · Total Expend & Other Fin Uses				
51000 · Total General Government				
51100 · Legislative Expenses				
51100.1 · Town Board Salaries	23,185.00			
51100.2 · Town Board FICA	1,440.26			
51100.3 · Town Board Medicare	336.84			
51100.4 · Other Legislative Expenses				
51100.A · Dues and Memberships	4,474.00			
51100.B · Meals and Mileage	621.78			
51100.C · Meetings and Conferences	1,710.00			
Total 51100.4 · Other Legislative Expenses	6,805.78			
51100 · Legislative Expenses - Other	0.00	31,850.00	-31,850.00	0.0%
Total 51100 · Legislative Expenses	31,767.88	31,850.00	-82.12	99.74%
51112 · Printing & Publishing	1,299.60	1,300.00	-0.40	99.97%
51300 · Legal Expenses	4,419.00	4,500.00	-81.00	98.2%
51400 · General Administration Expenses				
51400.1 · Clerk Salaries	15,372.50			
51400.2 · Clerk FICA	953.10			
51400.3 · Clerk Medicare	222.90			
51400.4 · Other General Admin Expenses				
51400.A · Dues and Memberships	65.00			
51400.B · Meals and Mileage	684.12			
51400.C · Meetings and Conferences	869.00			
51400.4 · Other General Admin Expenses - Other	1,255.66			
Total 51400.4 · Other General Admin Expenses	2,873.78			
51400.5 · Office Equip and Supplies				
51400.D · Website	1,129.20			
51400.E · Computer Programs and Updates	2,855.78			
51400.F · Internet	905.99			
51400.G · Office Supplies	3,172.76			
51400.H · Office Postage	137.80			
51400.5 · Office Equip and Supplies - Other	2,119.61	10,400.00	-8,280.39	20.38%
Total 51400.5 · Office Equip and Supplies	10,321.14	10,400.00	-78.86	99.24%

Town of Watertown
Profit & Loss Budget vs. Actual
 January through December 2022

	Jan - Dec 22	Budget	\$ Over Budget	% of Budget
51400 · General Administration Expenses - Other	0.00	20,350.00	-20,350.00	0.0%
Total 51400 · General Administration Expenses	29,743.42	30,750.00	-1,006.58	96.73%
51440 · Election Costs				
51440.1 · Election Staff Wages	4,359.00			
51440.3 · Election Equipment and Software	1,625.42			
51440.4 · Election Supplies	213.82			
51440.5 · Election Postage	765.20			
51440 · Election Costs - Other	764.98	7,750.00	-6,985.02	9.87%
Total 51440 · Election Costs	7,728.42	7,750.00	-21.58	99.72%
51500 · Financial Admin Expenditures				
51500.1 · Treasurer Wages	11,565.00			
51500.2 · Treasurer FICA	721.14			
51500.3 · Treasurer Medicare	168.65			
51500.4 · Other Financial Admin Expenses	562.20			
51510 · Assessment	9,400.00	9,550.00	-150.00	98.43%
51500 · Financial Admin Expenditures - Other	0.00	13,200.00	-13,200.00	0.0%
Total 51500 · Financial Admin Expenditures	22,416.99	22,750.00	-333.01	98.54%
51600 · General Bldgs Plant Expenses				
51600.1 · Rental Coordinator	535.00			
51600.2 · Custodian	632.50			
51600.3 · Utilities	6,833.26			
51600.4 · Repairs and Maintenance	2,497.27			
51600.5 · Building Supplies	529.35			
51600.6 · Building Staff FICA	76.48			
51600.7 · Building Staff Medicare	17.88			
51600.8 · Mowing	2,160.00			
51600 · General Bldgs Plant Expenses - Other	0.00	13,300.00	-13,300.00	0.0%
Total 51600 · General Bldgs Plant Expenses	13,281.74	13,300.00	-18.26	99.86%
51932 · Highway Insurance Expenses	5,226.20			
51938 · Other Insurance	2,598.23	8,400.00	-5,801.77	30.93%
Total 51000 · Total General Government	118,481.48	120,600.00	-2,118.52	98.24%
52000 · Total Public Safety				
52200 · Fire Protection Expenses	176,430.25	176,450.00	-19.75	99.99%
52400 · Public Safety Inspection Exp.	19,660.33	19,650.00	10.33	100.05%
Total 52000 · Total Public Safety	196,090.58	196,100.00	-9.42	100.0%
53000 · Total Public Works Expenses				
53311 · Highway & Street Maintenance				
53311.1 · Hwy Department Wages	20,976.87			
53311.2 · Hwy Dept. FICA	1,290.69			
53311.3 · Hwy Dept. Medicare	301.86			
53311.4 · Highway and Street Maintenance				
53311.A · Fuel	9,418.57			
53311.B · Service and Repairs - Street	31,238.37			
53311.C · Signs	4,034.42			
53311.D · Highway Mowing	2,500.00			
53311.E · Highway Supplies	4,196.15			
53311.G · Repairs - Shop	10,083.73			
53311.H · Street Repairs - Contracted	165,500.00			
Total 53311.4 · Highway and Street Maintenance	226,971.24			
53311 · Highway & Street Maintenance - Other	0.00	249,550.00	-249,550.00	0.0%
Total 53311 · Highway & Street Maintenance	249,540.66	249,550.00	-9.34	100.0%
53312 · Snow and Ice Removal	107,233.65	115,900.00	-8,666.35	92.52%

Town of Watertown
Profit & Loss Budget vs. Actual
January through December 2022

	Jan - Dec 22	Budget	\$ Over Budget	% of Budget
53313 · Weed and Brush Control	1,928.41	2,000.00	-71.59	96.42%
53315 · Highway & Street Construction	0.00	19,217.00	-19,217.00	0.0%
53420 · Street Lighting	1,517.38	1,800.00	-282.62	84.3%
53620 · Refuse & Garbage Collection	107,926.92	108,000.00	-73.08	99.93%
53635 · Recycling Expenditures	75,332.46	75,350.00	-17.54	99.98%
Total 53000 · Total Public Works Expenses	543,479.48	571,817.00	-28,337.52	95.04%
54100 · Public Health Services	2,792.00	2,792.00	0.00	100.0%
54910 · Cemetary	1,050.00	1,100.00	-50.00	95.46%
55300 · Recreation Programs	0.00	250.00	-250.00	0.0%
56900 · Development & Planning	158.03	900.00	-741.97	17.56%
57000 · Total Capital Outlay				
57324 · Highway Equipment Outlay	191,568.05			
Total 57000 · Total Capital Outlay	191,568.05			
Total 50000 · Total Expend & Other Fin Uses	1,053,619.62	893,559.00	160,060.62	117.91%
60000 · Payroll Tax Expenses - Allocate				
61000 · FICA Expense (to be allocated)	0.00			
Total 60000 · Payroll Tax Expenses - Allocate	0.00			
Total Expense	1,053,619.62	893,559.00	160,060.62	117.91%
Net Income	-15,226.00	0.00	-15,226.00	100.0%

Town of Watertown
Profit & Loss Prev Year Comparison
 January through December 2022

	Jan - Dec 22	Jan - Dec 21	\$ Change	% Change
Income				
40000 · Total Rev's & Other Fin Sources				
41000 · Total Taxes				
41110.0 · General Property Taxes				
41110.1 · Personal Property Taxes	23,070.90	25,385.93	-2,315.03	-9.12%
41110.3 · Refund of Taxes	787.13	0.00	787.13	100.0%
41110.4 · Tax Payment to Schools	-1,684,016.40	-1,679,316.22	-4,700.18	-0.28%
41110.5 · Tax Payment to County/State	-696,072.23	-682,810.29	-13,261.94	-1.94%
41110.6 · Special Charge - Garbage	0.00	0.00	0.00	0.0%
41110.0 · General Property Taxes - Other	2,502,264.80	2,480,567.51	21,697.29	0.88%
Total 41110.0 · General Property Taxes	146,034.20	143,826.93	2,207.27	1.54%
41140 · Mobile Home Fees	5,216.42	5,413.92	-197.50	-3.65%
41150 · Forest Crop Taxes	629.02	636.12	-7.10	-1.12%
41800 · Interest & Penalties on Taxes	0.00	3,180.05	-3,180.05	-100.0%
Total 41000 · Total Taxes	151,879.64	153,057.02	-1,177.38	-0.77%
42000 · Special Assessments	0.00	0.00	0.00	0.0%
43000 · Total Intergovernmental Revenue				
43300 · Fed. Grants - Other Fed. Pmts	107,180.60	107,180.60	0.00	0.0%
43410 · State Shared Revenues	353,069.17	350,070.74	2,998.43	0.86%
43420 · St. Shared Fire Ins. Tax (July In/Out)	8,441.85	8,370.46	71.39	0.85%
43531 · State Grants Local Trans. Aid	162,683.08	159,467.04	3,216.04	2.02%
43545 · State Grants - Recycling	5,548.70	5,562.60	-13.90	-0.25%
43610 · State Payments for Muni Serv.	0.00	0.00	0.00	0.0%
43620 · Payments on State Conservation	670.95	104.87	566.08	539.79%
43630 · Payments on State Forest Lands				
43660 · PILT Tax Paid to others	-2,455.48	-2,440.42	-15.06	-0.62%
43630 · Payments on State Forest Lands - Other	2,566.30	2,551.53	14.77	0.58%
Total 43630 · Payments on State Forest Lands	110.82	111.11	-0.29	-0.26%
43640 · Severance and Withdrawal Taxes	0.00	0.00	0.00	0.0%
43650 · State Payments Forest Croplands				
43650.1 · State Managed Forest Cropland	-6.00	-6.00	0.00	0.0%
43650 · State Payments Forest Croplands - Other	30.00	30.00	0.00	0.0%
Total 43650 · State Payments Forest Croplands	24.00	24.00	0.00	0.0%
43690 · Other State Payments	1,800.00	969.16	830.84	85.73%
43710 · Grants from Local Gvt. Highway	0.00	44,851.60	-44,851.60	-100.0%
Total 43000 · Total Intergovernmental Revenue	639,529.17	676,712.18	-37,183.01	-5.5%
44000 · Total Licenses and Permits				
44100 · Business & Occup. Licenses				
44100.1 · Cable TV Franchise Fees	2,897.90	2,957.66	-59.76	-2.02%
44100.2 · Liquor License	1,610.00	1,200.00	410.00	34.17%
Total 44100 · Business & Occup. Licenses	4,507.90	4,157.66	350.24	8.42%
44200 · Nonbusiness Licenses				
44200.1 · Dog License	1,952.50	2,120.92	-168.42	-7.94%
44200.2 · Dog License Paid to County	-482.42	-579.25	96.83	16.72%
44200.3 · Dog License Paid to Treasurer	-66.25	-68.75	2.50	3.64%
Total 44200 · Nonbusiness Licenses	1,403.83	1,472.92	-69.09	-4.69%
44210 · Dog License Penalty	20.00	45.00	-25.00	-55.56%
44300 · Building Permits and Inspection	24,479.21	13,588.47	10,890.74	80.15%
44400 · Zoning Permits and Fees	450.00	3,900.00	-3,450.00	-88.46%
44900 · Other Regulatory Permits & Fees	0.00	6,145.89	-6,145.89	-100.0%
Total 44000 · Total Licenses and Permits	30,860.94	29,309.94	1,551.00	5.29%
46000 · Total Public Charges for Svcs				

Town of Watertown
Profit & Loss Prev Year Comparison
 January through December 2022

	Jan - Dec 22	Jan - Dec 21	\$ Change	% Change
46310 · Public Charges Highway	19,458.22	1,774.75	17,683.47	996.39%
46420 · Refuse & Garbage Collection	182,034.45	178,054.08	3,980.37	2.24%
46743 · Community Center				
46743.2 · Hall Rentals	2,150.00	1,100.00	1,050.00	95.46%
Total 46743 · Community Center	2,150.00	1,100.00	1,050.00	95.46%
46900 · Special Assessment Reports	440.00	510.00	-70.00	-13.73%
Total 46000 · Total Public Charges for Svcs	204,082.67	181,438.83	22,643.84	12.48%
48000 · Total Miscellaneous Revenues				
48110 · Interest Income	7,815.03	2,076.12	5,738.91	276.43%
48303 · Sale of Highway Equipment	4,000.00	0.00	4,000.00	100.0%
48306 · Sale of Recycling Property	29.14	52.24	-23.10	-44.22%
48900 · Other Miscellaneous Revenues	197.03	158.50	38.53	24.31%
48000 · Total Miscellaneous Revenues - Other	0.00	50.00	-50.00	-100.0%
Total 48000 · Total Miscellaneous Revenues	12,041.20	2,336.86	9,704.34	415.27%
Total 40000 · Total Rev's & Other Fin Sources	1,038,393.62	1,042,854.83	-4,461.21	-0.43%
Total Income	1,038,393.62	1,042,854.83	-4,461.21	-0.43%
Gross Profit	1,038,393.62	1,042,854.83	-4,461.21	-0.43%
Expense				
50000 · Total Expend & Other Fin Uses				
51000 · Total General Government				
51100 · Legislative Expenses				
51100.1 · Town Board Salaries	23,185.00	23,534.99	-349.99	-1.49%
51100.2 · Town Board FICA	1,440.26	1,461.03	-20.77	-1.42%
51100.3 · Town Board Medicare	336.84	341.70	-4.86	-1.42%
51100.4 · Other Legislative Expenses				
51100.A · Dues and Memberships	4,474.00	4,409.25	64.75	1.47%
51100.B · Meals and Mileage	621.78	499.26	122.52	24.54%
51100.C · Meetings and Conferences	1,710.00	2,187.17	-477.17	-21.82%
Total 51100.4 · Other Legislative Expenses	6,805.78	7,095.68	-289.90	-4.09%
Total 51100 · Legislative Expenses	31,767.88	32,433.40	-665.52	-2.05%
51112 · Printing & Publishing	1,299.60	520.81	778.79	149.53%
51300 · Legal Expenses	4,419.00	5,195.50	-776.50	-14.95%
51400 · General Administration Expenses				
51400.1 · Clerk Salaries	15,372.50	15,505.00	-132.50	-0.86%
51400.2 · Clerk FICA	953.10	962.24	-9.14	-0.95%
51400.3 · Clerk Medicare	222.90	225.04	-2.14	-0.95%
51400.4 · Other General Admin Expenses				
51400.A · Dues and Memberships	65.00	65.00	0.00	0.0%
51400.B · Meals and Mileage	684.12	258.72	425.40	164.43%
51400.C · Meetings and Conferences	869.00	1,094.21	-225.21	-20.58%
51400.4 · Other General Admin Expenses - Other	1,255.66	1,150.00	105.66	9.19%
Total 51400.4 · Other General Admin Expenses	2,873.78	2,567.93	305.85	11.91%
51400.5 · Office Equip and Supplies				
51400.D · Website	1,129.20	1,213.00	-83.80	-6.91%
51400.E · Computer Programs and Updates	2,855.78	2,276.74	579.04	25.43%
51400.F · Internet	905.99	1,545.64	-639.65	-41.38%
51400.G · Office Supplies	3,172.76	2,759.33	413.43	14.98%
51400.H · Office Postage	137.80	0.00	137.80	100.0%
51400.5 · Office Equip and Supplies - Other	2,119.61	0.00	2,119.61	100.0%
Total 51400.5 · Office Equip and Supplies	10,321.14	7,794.71	2,526.43	32.41%
Total 51400 · General Administration Expenses	29,743.42	27,054.92	2,688.50	9.94%
51440 · Election Costs				

Town of Watertown
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	Jan - Dec 22	Jan - Dec 21	\$ Change	% Change
51440.1 · Election Staff Wages	4,359.00	0.00	4,359.00	100.0%
51440.3 · Election Equipment and Software	1,625.42	0.00	1,625.42	100.0%
51440.4 · Election Supplies	213.82	0.00	213.82	100.0%
51440.5 · Election Postage	765.20	0.00	765.20	100.0%
51440 · Election Costs - Other	764.98	6,579.13	-5,814.15	-88.37%
Total 51440 · Election Costs	7,728.42	6,579.13	1,149.29	17.47%
51500 · Financial Admin Expenditures				
51500.1 · Treasurer Wages	11,565.00	11,655.00	-90.00	-0.77%
51500.2 · Treasurer FICA	721.14	722.61	-1.47	-0.2%
51500.3 · Treasurer Medicare	168.65	169.00	-0.35	-0.21%
51500.4 · Other Financial Admin Expenses	562.20	805.60	-243.40	-30.21%
51510 · Assessment	9,400.00	9,395.80	4.20	0.05%
Total 51500 · Financial Admin Expenditures	22,416.99	22,748.01	-331.02	-1.46%
51600 · General Bldgs Plant Expenses				
51600.1 · Rental Coordinator	535.00	335.00	200.00	59.7%
51600.2 · Custodian	632.50	437.50	195.00	44.57%
51600.3 · Utilities	6,833.26	5,467.24	1,366.02	24.99%
51600.4 · Repairs and Maintenance	2,497.27	4,698.26	-2,200.99	-46.85%
51600.5 · Building Supplies	529.35	788.85	-259.50	-32.9%
51600.6 · Building Staff FICA	76.48	47.90	28.58	59.67%
51600.7 · Building Staff Medicare	17.88	11.20	6.68	59.64%
51600.8 · Mowing	2,160.00	0.00	2,160.00	100.0%
Total 51600 · General Bldgs Plant Expenses	13,281.74	11,785.95	1,495.79	12.69%
51932 · Highway Insurance Expenses	5,226.20	5,265.00	-38.80	-0.74%
51938 · Other Insurance	2,598.23	3,165.00	-566.77	-17.91%
Total 51000 · Total General Government	118,481.48	114,747.72	3,733.76	3.25%
52000 · Total Public Safety				
52200 · Fire Protection Expenses	176,430.25	164,319.81	12,110.44	7.37%
52400 · Public Safety Inspection Exp.	19,660.33	15,820.49	3,839.84	24.27%
Total 52000 · Total Public Safety	196,090.58	180,140.30	15,950.28	8.85%
53000 · Total Public Works Expenses				
53311 · Highway & Street Maintenance				
53311.1 · Hwy Department Wages	20,976.87	16,323.75	4,653.12	28.51%
53311.2 · Hwy Dept. FICA	1,290.69	1,012.08	278.61	27.53%
53311.3 · Hwy Dept. Medicare	301.86	236.69	65.17	27.53%
53311.4 · Highway and Street Maintenance				
53311.A · Fuel	9,418.57	4,542.51	4,876.06	107.34%
53311.B · Service and Repairs - Street	31,238.37	116,240.94	-85,002.57	-73.13%
53311.C · Signs	4,034.42	20,430.36	-16,395.94	-80.25%
53311.D · Highway Mowing	2,500.00	4,447.79	-1,947.79	-43.79%
53311.E · Highway Supplies	4,196.15	1,242.28	2,953.87	237.78%
53311.F · Storm Damage	0.00	9,477.85	-9,477.85	-100.0%
53311.G · Repairs - Shop	10,083.73	20,245.45	-10,161.72	-50.19%
53311.H · Street Repairs - Contracted	165,500.00	0.00	165,500.00	100.0%
53311.4 · Highway and Street Maintenance - Other	0.00	0.00	0.00	0.0%
Total 53311.4 · Highway and Street Maintenance	226,971.24	176,627.18	50,344.06	28.5%
Total 53311 · Highway & Street Maintenance	249,540.66	194,199.70	55,340.96	28.5%
53312 · Snow and Ice Removal	107,233.65	114,619.30	-7,385.65	-6.44%
53313 · Weed and Brush Control	1,928.41	5,514.50	-3,586.09	-65.03%
53315 · Highway & Street Construction	0.00	164,287.89	-164,287.89	-100.0%
53420 · Street Lighting	1,517.38	1,159.79	357.59	30.83%
53620 · Refuse & Garbage Collection	107,926.92	103,926.20	4,000.72	3.85%

Town of Watertown
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	Jan - Dec 22	Jan - Dec 21	\$ Change	% Change
53635 · Recycling Expenditures	75,332.46	72,518.27	2,814.19	3.88%
Total 53000 · Total Public Works Expenses	543,479.48	656,225.65	-112,746.17	-17.18%
54100 · Public Health Services	2,792.00	2,792.00	0.00	0.0%
54910 · Cemetery	1,050.00	1,025.00	25.00	2.44%
56900 · Development & Planning	158.03	597.84	-439.81	-73.57%
57000 · Total Capital Outlay				
57324 · Highway Equipment Outlay	191,568.05	0.00	191,568.05	100.0%
Total 57000 · Total Capital Outlay	191,568.05	0.00	191,568.05	100.0%
Total 50000 · Total Expend & Other Fin Uses	1,053,619.62	955,528.51	98,091.11	10.27%
60000 · Payroll Tax Expenses - Allocate				
61000 · FICA Expense (to be allocated)	0.00	0.00	0.00	0.0%
Total 60000 · Payroll Tax Expenses - Allocate	0.00	0.00	0.00	0.0%
66000 · Payroll Expenses	0.00	0.00	0.00	0.0%
Total Expense	1,053,619.62	955,528.51	98,091.11	10.27%
Net Income	-15,226.00	87,326.32	-102,552.32	-117.44%