



**TOWN COUNCIL
WATERTOWN, CONNECTICUT
MONDAY, APRIL 6, 2026
REGULAR MEETING – 7:00 P.M.**

AGENDA

**WATERTOWN TOWN HALL
TOWN COUNCIL CHAMBERS
61 ECHO LAKE RD.
WATERTOWN, CT 06795**

1. Call Meeting to Order.
2. Pledge of Allegiance.
3. Roll Call.
4. Public Participation.

The Town Council invites the public to speak under public participation. Please complete and provide a *Watertown Town Council Public Participation Form* if you wish to speak at the meeting. Copies are available on the Town's website or at the meeting. There is a time limit of three minutes per speaker.

5. Presentation from Sinnamon and Associates regarding the Fiscal Year 2024-2025 audit.
6. Minutes.
 - a. February 17, 2026 – Regular Meeting
 - b. March 2, 2026 – Regular Meeting
 - c. March 16, 2026 - Regular Meeting

7. Chairman's Report
 - a. Correspondence
 1. Resignation letter from David Pope as a member of the Planning and Zoning Commission effective March 30, 2026.
 2. Resignation email from Stephen Miske as a member of the Economic Development Commission, dated March 20, 2026.
 3. Resignation letter from Christine Shields as the Republican Registrar of Voters, effective April 2, 2026.

4. Letter from Susan Turmel, Republican Deputy Registrar of Voters re: Registrar position, dated March 31, 2026
 5. Letter from the Connecticut Freedom of Information Commission re: Robert Lukos vs Watertown Town Council et al., Dated March 24, 2026.
-
8. Staff Reports.
 - a. Town Manager
 - b. Finance Director
 9. Subcommittees.
 - a. Finance Subcommittee
 10. New Business.
 - a. Consider appointments to boards and commissions.
 - b. Discussion and possible action regarding the Fiscal Year 2026/2027 proposed budget.
 - c. Consider a resolution authorizing the appropriation of \$1,000,000 from the Special Fund into Water and Sewer Enterprise Funds.
 - d. Consider a resolution authorizing an appropriation from the General Fund for tax refunds.
 - e. Consider a resolution authorizing the payment of tax refunds.
 11. Executive Session:
 - a. Personnel – Town Manager Review
 12. New Business Continued:
 - a. Consider Town Manager Compensation adjustment.
 13. Adjournment.

**THIS MEETING WILL BE AN IN-PERSON MEETING AND WILL ALSO BE AVAILABLE
VIA ZOOM IN LISTEN ONLY MODE**

**A LINK WILL BE POSTED ON THE DAY OF THE MEETING
PLEASE SEE WWW.WATERTOWNCT.ORG UNDER THE CALENDAR OF MEETINGS**

Town Council
Regular Meeting 4.06.2026
Item: 5 - FY 24/25 Audit Presentation

TOWN OF WATERTOWN, CONNECTICUT

AUDITED FINANCIAL STATEMENTS

SELECTED PAGES FOR COUNCIL REVIEW

JUNE 30, 2025



SINNAMON & ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

TOWN OF WATERTOWN, CONNECTICUT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
GENERAL FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
<u>Revenues:</u>				
Property taxes	\$ 74,244,326	\$ 74,244,326	\$ 74,972,386	\$ 728,060
Intergovernmental	15,338,787	15,338,787	15,065,747	(273,040)
Departmental charges for services	2,346,349	2,346,349	3,378,247	1,031,898
Investment income	420,000	420,000	949,739	529,739
Other Revenues	342,332	342,332	437,210	94,878
Use of fund balance	-	5,213,776	-	(5,213,776)
<u>Total Revenues</u>	<u>92,691,794</u>	<u>97,905,570</u>	<u>94,803,329</u>	<u>(3,102,241)</u>
<u>Expenditures:</u>				
<u>Current:</u>				
General government	4,287,128	4,298,918	3,945,151	353,767
Public safety	7,889,528	8,084,683	7,962,245	122,438
Public works	5,143,023	6,007,560	5,911,125	96,435
Parks and recreation	1,316,906	1,382,462	1,220,777	161,685
Health and welfare	176,772	176,772	175,412	1,360
Education	55,305,902	57,476,216	57,475,616	600
Other	12,182,805	14,089,229	13,966,422	122,807
Debt service	6,389,730	6,389,730	6,016,613	373,117
<u>Total Expenditures</u>	<u>92,691,794</u>	<u>97,905,570</u>	<u>96,673,361</u>	<u>1,232,209</u>
<u>Excess of Revenues Over (Under) Expenditures</u>	<u>\$ -</u>	<u>\$ -</u>	(1,870,032)	<u>\$ (1,870,032)</u>
<u>Net difference Budgetary vs GAAP Basis Change in Encumbrances</u>			(223,786)	
<u>Net Change In Fund Balance</u>			(2,093,818)	
<u>Fund Balances - Beginning of Year</u>			11,430,797	
<u>Fund Balances - End of Year</u>			<u>\$ 9,336,979</u>	

TOWN OF WATERTOWN, CONNECTICUT
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL BUDGETARY BASIS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
<u>Property Taxes</u>				
Current year	\$ 73,368,326	\$ 73,368,326	\$ 73,285,096	\$ (83,230)
Prior years	550,000	550,000	1,044,310	494,310
Interest and lien fees	325,000	325,000	642,595	317,595
Scholarship fund	1,000	1,000	385	(615)
<u>Total Property Taxes</u>	<u>74,244,326</u>	<u>74,244,326</u>	<u>74,972,386</u>	<u>728,060</u>
<u>Intergovernmental</u>				
State of Connecticut Education				
Nonpublic health and social services	43,674	43,674	42,031	(1,643)
Equalization (ECS)	12,747,426	12,747,426	12,323,183	(424,243)
<u>Total State of Connecticut Education</u>	<u>12,791,100</u>	<u>12,791,100</u>	<u>12,365,214</u>	<u>(425,886)</u>
Federal and State of Connecticut Other				
PILOT State property	488,617	488,617	488,617	-
Mashantucket Pequot	11,631	11,631	11,631	-
Elderly tax relief	2,700	2,700	2,437	(263)
Tax relief for veterans	22,411	22,411	20,030	(2,381)
Motor vehicle cap reimbursement	1,322,647	1,322,647	1,322,647	-
FEMA Reimbursement	-	-	155,640	155,640
Early Voting Grant	-	-	7,033	7,033
Telephone access	57,400	57,400	50,217	(7,183)
Municipal aid	642,281	642,281	642,281	-
<u>Total Federal and State of Connecticut Other</u>	<u>2,547,687</u>	<u>2,547,687</u>	<u>2,700,533</u>	<u>152,846</u>
<u>Total Intergovernmental</u>	<u>15,338,787</u>	<u>15,338,787</u>	<u>15,065,747</u>	<u>(273,040)</u>
<u>Departmental</u>				
Local Revenues				
Communication tower rental	180,028	180,028	205,368	25,340
Municipal Nips fees	15,371	15,371	-	(15,371)
Equipment and scrap sales	2,000	2,000	1,301	(699)
Scrap iron, oil, glass	18,000	18,000	18,085	85
Miscellaneous town clerk fees	50,000	50,000	48,880	(1,120)
Miscellaneous fishing and hunting	8,000	8,000	6,053	(1,947)
Town clerk dog licenses	5,000	5,000	9,165	4,165
Conveyance tax	280,000	280,000	349,032	69,032
Town clerk recording fees	180,000	180,000	88,153	(91,847)
Assessor photocopies	200	200	116	(84)
Supplemental dog licenses	600	600	750	150
Supplemental marriage licenses	2,200	2,200	2,448	248
Animal population control	1,500	1,500	2,946	1,446
3-LOCIP preservation	7,500	7,500	6,562	(938)
Pool fees	7,500	7,500	9,585	2,085
Damage claims and settlements	5,000	5,000	1,539	(3,461)
Miscellaneous local revenue	35,000	35,000	272,980	237,980
Town vehicle use	700	700	699	(1)
Transfer station fees	100,000	100,000	69,080	(30,920)
Landfill fees	14,000	14,000	15,030	1,030
<u>Total Local Revenues</u>	<u>912,599</u>	<u>912,599</u>	<u>1,107,772</u>	<u>195,173</u>

TOWN OF WATERTOWN, CONNECTICUT
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL BUDGETARY BASIS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
<u>Departmental</u>				
Permits and Fees				
Zoning board of appeals	3,000	3,000	900	(2,100)
Planning and zoning	11,000	11,000	26,956	15,956
Zoning compliance fees	36,000	36,000	33,890	(2,110)
Soil/Water state fees	22,000	22,000	21,510	(490)
Inland - Wetlands	8,500	8,500	2,860	(5,640)
Building permits	350,000	350,000	527,763	177,763
Building inspection education fee	5,000	5,000	10,585	5,585
Blasting permits	400	400	1,080	680
Street opening permits	5,000	5,000	4,950	(50)
Miscellaneous permits and fees	500	500	69,421	68,921
Total Permits and Fees	441,400	441,400	699,915	258,515
Police				
Parking tickets	2,000	2,000	4,785	2,785
Pistol permits	12,000	12,000	8,400	(3,600)
Police reports	5,500	5,500	3,271	(2,229)
Solicitor permits	2,200	2,200	3,604	1,404
Bingo and raffle	650	650	785	135
Alarm charges	15,500	15,500	22,100	6,600
Police services	847,000	847,000	1,292,187	445,187
Miscellaneous - police	80,500	80,500	210,019	129,519
Animal control fees	1,000	1,000	7,160	6,160
Total Police	966,350	966,350	1,552,311	585,961
Board of Education				
Latchkey program	7,000	7,000	-	(7,000)
Miscellaneous school	15,000	15,000	18,249	3,249
Community service reimbursement	4,000	4,000	-	(4,000)
Total Board of Education	26,000	26,000	18,249	(7,751)
Total Departmental	2,346,349	2,346,349	3,378,247	1,031,898
Investment Income	420,000	420,000	949,739	529,739
<u>Other Revenues</u>				
Taft contributions	195,000	195,000	240,000	45,000
Water and sewer administrative charge	97,396	97,396	96,380	(1,016)
Bond reimbursement heritage	49,936	49,936	49,936	-
National opioid settlement	-	-	45,894	45,894
Other miscellaneous revenue	-	-	5,000	5,000
Total Other Revenues	342,332	342,332	437,210	94,878
<u>Other Financing Sources</u>				
Use of fund balance	-	4,673,387	-	(4,673,387)
Total Other Financing Sources	-	4,673,387	-	(4,673,387)
Total Revenues and Other Financing Sources	\$ 92,691,794	\$ 97,365,181	\$ 94,803,329	\$ (2,561,852)

TOWN OF WATERTOWN, CONNECTICUT
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES -
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
<u>General Government</u>				
Town council	\$ 19,800	\$ 17,700	\$ 3,101	\$ 14,599
Town manager	327,115	328,675	338,665	(9,990)
Finance department	683,293	694,277	688,118	6,159
Tax collector	251,587	251,587	249,821	1,766
Assessor	238,759	244,226	250,185	(5,959)
Town clerk	239,815	236,320	230,487	5,833
Elections	137,315	152,344	117,148	35,196
Planning and zoning	350,787	359,008	320,088	38,920
Zoning board of appeals	3,980	2,495	3,546	(1,051)
Conservation commission	4,750	4,450	3,650	800
Public buildings	998,856	948,447	900,417	48,030
Building inspections	234,028	245,507	183,235	62,272
Information technology	608,120	621,131	471,245	149,886
Economic development	58,162	58,162	47,515	10,647
Human resources	129,786	133,614	137,930	(4,316)
Historic district	975	975	-	975
<u>Total General Government</u>	<u>4,287,128</u>	<u>4,298,918</u>	<u>3,945,151</u>	<u>353,767</u>
<u>Public Safety</u>				
Fire department administration	295,935	295,935	287,890	8,045
Fire department suppression and rescue	537,234	539,984	500,791	39,193
Fire department maintenance and support	311,664	361,514	320,701	40,813
Police department administration	670,442	674,808	652,084	22,724
Police department patrol and detectives	4,901,202	5,064,846	5,067,796	(2,950)
Police department maintenance and support	214,041	211,083	204,364	6,719
Police department traffic	8,440	9,356	7,855	1,501
Police department animal control	123,405	123,024	120,263	2,761
Police department communications	827,165	804,133	800,501	3,632
<u>Total Public Safety</u>	<u>7,889,528</u>	<u>8,084,683</u>	<u>7,962,245</u>	<u>122,438</u>
<u>Health and Welfare</u>				
Social services	44,000	44,000	46,044	(2,044)
Health services	132,772	132,772	129,368	3,404
<u>Total Health and Welfare</u>	<u>176,772</u>	<u>176,772</u>	<u>175,412</u>	<u>1,360</u>
<u>Miscellaneous</u>				
Centralized services	1,009,456	897,122	854,189	42,933
Legal	167,600	265,131	265,131	-
Employee benefits	8,512,245	9,770,091	9,440,522	329,569
Non-Town agencies	2,269,208	2,961,830	3,216,837	(255,007)
Reserve - wage and benefit	189,296	189,296	183,984	5,312
Reserve - contingency	35,000	5,759	5,759	-
<u>Total Miscellaneous</u>	<u>12,182,805</u>	<u>14,089,229</u>	<u>13,966,422</u>	<u>122,807</u>

TOWN OF WATERTOWN, CONNECTICUT
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES -
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance Favorable (Unfavorable)
	Original	Final		
<u>Public Works</u>				
Engineering administration	738,453	731,489	715,142	16,347
Highway	3,215,905	4,087,204	4,129,586	(42,382)
Snow removal	522,000	522,000	492,563	29,437
Solid waste disposal	405,829	405,829	315,656	90,173
Street lighting	174,336	174,538	174,538	-
Tree removal	86,500	86,500	83,640	2,860
<u>Total Public Works</u>	<u>5,143,023</u>	<u>6,007,560</u>	<u>5,911,125</u>	<u>96,435</u>
<u>Parks and Recreation</u>				
Parks administration	605,075	640,664	508,279	132,385
Recreation administration	450,073	470,839	481,689	(10,850)
Senior center	261,758	270,959	230,809	40,150
<u>Total Parks and Recreation</u>	<u>1,316,906</u>	<u>1,382,462</u>	<u>1,220,777</u>	<u>161,685</u>
<u>General Fund Debt Service</u>	<u>6,389,730</u>	<u>6,389,730</u>	<u>6,016,613</u>	<u>373,117</u>
<u>Total Town General Fund</u>	<u>37,385,892</u>	<u>40,429,354</u>	<u>39,197,745</u>	<u>1,231,609</u>
<u>Education</u>				
Watertown School district	55,305,902	57,476,216	57,475,616	600
Employee benefits	-	-	-	-
<u>Total Education</u>	<u>55,305,902</u>	<u>57,476,216</u>	<u>57,475,616</u>	<u>600</u>
<u>Total Expenditures</u>	<u>\$ 92,691,794</u>	<u>\$ 97,905,570</u>	<u>\$ 96,673,361</u>	<u>\$ 1,232,209</u>

TOWN OF WATERTOWN, CONNECTICUT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	General Fund	Capital Improvement Fund	ARPA Grant Fund	Non Major Governmental Funds	Total Governmental Funds
Revenues:					
Property taxes, interest and lien fees	\$ 74,972,386	\$ -	\$ -	\$ -	\$ 74,972,386
Intergovernmental revenues	23,913,226	1,709,131	2,666,768	3,539,405	31,828,530
Licenses, permits and charges for services	3,378,247	-	-	2,037,236	5,415,483
Investment income	949,739	239,878	29,239	55,276	1,274,132
Other revenue	437,210	25	-	700,077	1,137,312
Total Revenues	103,650,808	1,949,034	2,696,007	6,331,994	114,627,843
Expenditures:					
Current:					
General government	3,985,830	-	-	160,227	4,146,057
Public safety	8,072,496	-	1,000	341,196	8,414,692
Public works	5,110,032	-	400	-	5,110,432
Parks and recreation	1,251,443	-	5,254	493,269	1,749,966
Health and welfare	176,270	-	-	224,290	400,560
Education	66,292,713	-	-	4,604,861	70,897,574
Other	14,111,784	-	-	-	14,111,784
Debt service	6,016,613	418,030	-	-	6,434,643
Capital outlay	-	12,832,062	2,639,455	560,215	16,031,732
Total Expenditures	105,017,181	13,250,092	2,646,109	6,384,058	127,297,440
Excess (Deficiency) of Revenues Over Expenditures	(1,366,373)	(11,301,058)	49,898	(52,064)	(12,669,597)
Other Financing Sources (Uses):					
Transfers In	-	310,415	-	852,606	1,163,021
Transfers Out	(1,281,125)	-	-	-	(1,281,125)
Issuance of equipment financing notes	553,680	-	-	-	553,680
Bond and bond anticipation notes proceeds	-	4,360,000	-	-	4,360,000
Premium on financing	-	687,435	-	-	687,435
Total Other Financing sources (Uses):	(727,445)	5,357,850	-	852,606	5,483,011
Net Change in Fund Balances	(2,093,818)	(5,943,208)	49,898	800,542	(7,186,586)
Fund Balances Beginning of Year	11,430,797	14,584,158	42,702	3,579,469	29,637,126
Fund Balances End of Year	\$ 9,336,979	\$ 8,640,950	\$ 92,600	\$ 4,380,011	\$ 22,450,540

The accompanying notes are an integral part of these financial statements

TOWN OF WATERTOWN, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present financial statements in conformity with accounting principles generally accepted in the United States of America. A reconciliation of general fund amounts presented on the budgetary basis to amounts presented in conformity with accounting principles generally accepted in the United States of America is as follows:

	Revenues	Expenditures	Other Financing Sources (Uses)	Net Change
Total Budgetary Basis - Non GAAP	\$ 94,803,329	\$ 96,673,361	\$ -	\$ (1,870,032)
Teachers retirement System On Behalf Payments	7,616,491	7,616,491	-	-
Teachers retirement System OPEB	106,638	106,638	-	-
Revenues and expenditures from excess cost grant	1,124,350	1,124,350	-	-
Prior year encumbrances	-	336,736	-	(336,736)
Current year encumbrances	-	(112,950)	-	112,950
Other Financing Sources/uses Equipment Financing	-	553,680	553,680	-
Transfers Out	-	(1,281,125)	(1,281,125)	-
Net difference Budgetary vs GAAP Basis	<u>8,847,479</u>	<u>8,343,820</u>	<u>(727,445)</u>	<u>(223,786)</u>
Total GAAP Basis	<u>\$ 103,650,808</u>	<u>\$ 105,017,181</u>	<u>\$ (727,445)</u>	<u>\$ (2,093,818)</u>

NOTE 3 – CASH DEPOSITS

The deposit of public funds is controlled by the Connecticut General Statutes (Section 7-402). Deposits may be made in a qualified public depository as defined by Statute or in amounts not exceeding the Federal Deposit Insurance Corporation insurance limit in an out of state bank, as defined by the Statutes, which is not a qualified public depository.

The Connecticut General Statutes (Section 7-400) permit municipalities to invest in: 1) obligations of the United States and its agencies; 2) highly rated obligations of any state of the United States or of any political subdivision, authority or agency thereof; and 3) shares or other interests in custodial arrangements or pools maintaining constant net asset values and in highly rated no-load open end money market and mutual funds (with constant or fluctuating net asset values) whose portfolios are limited to obligations of the United States and its agencies, and repurchase agreements fully collateralized by such obligations. Other provisions of the Statutes cover specific municipal funds with particular investment authority. The provisions of the Statutes regarding the investment of municipal pension funds do not specify permitted investments. Therefore, investment of such funds is generally controlled by the laws applicable to fiduciaries and the provisions of the applicable plan.

Connecticut General Statutes require that each depository maintain segregated collateral (not required to be based on a security agreement between the depository and the municipality and, therefore, not perfected in accordance with federal law) in an amount equal to a defined percentage of its public deposits based upon the depository's risk-based capital ratio. The amount of public deposits is determined based on either the public

TOWN OF WATERTOWN, CONNECTICUT
BALANCE SHEET
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	General Fund	Capital Improvement Fund	ARPA Grant Fund	Non Major Governmental Funds	Total Governmental Funds
<u>Assets</u>					
Cash and cash equivalents	\$ 13,868,634	\$ 9,265,952	\$ 1,287,161	\$ 3,587,879	\$ 28,009,626
Restricted cash and cash equivalents	290,374	-	-	-	290,374
Investments	-	-	-	2,109	2,109
Receivables, net of allowance	5,738,662	6,738,259	-	1,061,527	13,538,448
Inventory and prepaid expenses	-	56,400	-	30,328	86,728
Due from other funds	808,076	179,230	-	864,106	1,851,412
Total Assets	20,705,746	16,239,841	1,287,161	5,545,949	43,778,697
<u>Liabilities</u>					
Accounts payable and accrued items	4,864,249	101,466	52,878	371,603	5,390,196
Unearned revenue	30,667	360,593	1,141,683	444,335	1,977,278
Performance bonds	290,374	-	-	-	290,374
Due to other Funds	1,338,822	458,076	-	350,000	2,146,898
Total Liabilities	6,524,112	920,135	1,194,561	1,165,938	9,804,746
<u>Deferred Inflows Of Resources</u>					
Unavailable Revenues					
Property taxes and interest	1,290,566	-	-	-	1,290,566
Special assessments	685,095	-	-	-	685,095
School building grants	-	6,678,756	-	-	6,678,756
Lease related	2,868,994	-	-	-	2,868,994
Total Deferred Inflows Of Resources	4,844,655	6,678,756	-	-	11,523,411
<u>Fund Balances</u>					
Nonspendable	260,404	-	-	127,471	387,875
Restricted	-	7,740,704	92,600	1,847,784	9,681,088
Committed	-	900,246	-	1,849,036	2,749,282
Assigned	112,950	-	-	-	112,950
Unassigned	8,963,625	-	-	555,720	9,519,345
Total Fund Balances	9,336,979	8,640,950	92,600	4,380,011	22,450,540
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 20,705,746	\$ 16,239,841	\$ 1,287,161	\$ 5,545,949	\$ 43,778,697

The accompanying notes are an integral part of these financial statements

TOWN OF WATERTOWN, CONNECTICUT
SCHEDULE OF CHANGES IN FUND BALANCE
CAPITAL IMPROVEMENT FUND
FOR THE YEAR ENDED JUNE 30, 2025

	Beginning Fund Balance	Proceeds from Debt	Investment Income	Other Income and Transfers	Capital Outlay/Debt Service	Ending Fund Balance
Current Projects						
Watertown High School Renovation	\$ 610,236	\$ -	\$ 14,805	\$ -	\$ -	\$ 625,041
Judson School Renovation	3,080	-	99	-	-	3,179
Polk School Renovation	17,334	-	560	-	-	17,894
High School Track	14,716	-	475	-	-	15,191
Roadway and Drainage Improvements	28,768	-	929	-	-	29,697
Buckingham Street School	9,995	-	323	-	-	10,318
Debt Service	461,357	-	23,599	687,435	(418,030)	754,361
Public Works Projects	131,664	-	4,252	-	-	135,916
Oakville Green Bricks	529	-	17	-	-	546
Fire Truck	29,776	-	962	-	-	30,738
Town Hall Improvement	177,986	-	56	131,185	(307,419)	1,808
Concord/Lexington W&S	508,880	-	16,434	-	-	525,314
2019 Public Works Projects	1,434,659	-	53,069	61,639	(123,278)	1,426,089
Sylvan Lake Road Reconstruction	14,762	-	576	-	-	15,338
Guernseytown Road Reconstruction	36,492	-	646	1,382,308	(1,400,193)	19,253
Steele Brook Greenway	(35,996)	-	-	321,131	(276,689)	8,446
JH Community Project	1,773	-	194	4,250	-	6,217
2023 Various School Improvements	9,148,809	1,860,000	79,580	-	(7,729,002)	3,359,387
2023 Various Road Improvements	1,079,694	2,500,000	20,361	-	(2,949,231)	650,824
2023 Fire Truck Acquisition	875,715	-	21,248	-	-	896,963
Electric Vehicle Charging Stations	-	-	-	109,513	(46,250)	63,263
Main Street Safety Improvements	-	-	307	9,520	-	9,827
Other Projects						
Veterans Memorial Park Improvements	(1,512)	-	-	-	-	(1,512)
Veterans Memorial Park	21,379	-	690	-	-	22,069
Echo Lake Park	1,783	-	58	-	-	1,841
French Street Reconstruction	2,479	-	80	-	-	2,559
Hemenway Park	11,864	-	383	-	-	12,247
Sidewalk Upgrades	52	-	2	-	-	54
Oakville Green Transportation	5,357	-	173	-	-	5,530
Dog Park	(7,473)	-	-	25	-	(7,448)
	<u>\$ 14,584,158</u>	<u>\$ 4,360,000</u>	<u>\$ 239,878</u>	<u>\$ 2,707,006</u>	<u>\$ (13,250,092)</u>	<u>\$ 8,640,950</u>

TOWN OF WATERTOWN, CONNECTICUT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2025

	Special Revenue Funds								
	Housing Rehabilitation Loan	Cafeteria Fund	Student Activity Funds	Educational Grants	Transition Academy	Advertising	Youth Service Bureau Donations	W.A.S.A. Grants	Board of Education Community Service
Assets									
Cash and cash equivalents	\$ 1,245	\$ 442,140	\$ 318,929	\$ 542,260	\$ 2,072	\$ 3,948	\$ 28,536	\$ 336	\$ 37,416
Investments	-	-	-	-	-	-	-	-	-
Receivables, net of allowance	-	136,931	-	-	-	-	-	-	-
Inventory and prepaid expenses	-	30,328	-	-	-	-	-	-	-
Due from other funds	-	-	-	11,500	-	-	-	-	-
Total Assets	\$ 1,245	\$ 609,399	\$ 318,929	\$ 553,760	\$ 2,072	\$ 3,948	\$ 28,536	\$ 336	\$ 37,416
Liabilities									
Accounts payable and accrued items	\$ -	\$ 51,102	\$ -	\$ 185,926	\$ -	\$ -	\$ -	\$ -	\$ -
Unearned revenue	1,206	-	-	291,830	-	-	-	-	-
Due to other Funds	-	350,000	-	-	-	-	-	-	-
Total Liabilities	1,206	401,102	-	477,756	-	-	-	-	-
Fund Balances									
Nonspendable	-	30,328	-	-	-	-	-	-	-
Restricted	-	-	318,929	-	2,072	-	-	336	-
Committed	39	177,969	-	76,004	-	3,948	28,536	-	37,416
Assigned	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
Total Fund Balances	39	208,297	318,929	76,004	2,072	3,948	28,536	336	37,416
Total Liabilities and Fund Balances	\$ 1,245	\$ 609,399	\$ 318,929	\$ 553,760	\$ 2,072	\$ 3,948	\$ 28,536	\$ 336	\$ 37,416

TOWN OF WATERTOWN, CONNECTICUT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2025

	Special Revenue Funds								
	Student Athletic Fund	Town Improvement Trust	Crestbrook Improvement Fund	Town Hall Beautification	Town Hall Preservation	Small Cities	STEAP Grant Fund	Sidewalk Replacement Fund	Preservation of Historical Documents
Assets									
Cash and cash equivalents	\$ 49,411	\$ 23,894	\$ 679	\$ 1,430	\$ 12,698	\$ 35,018	\$ -	\$ 192	\$ -
Investments	-	-	-	-	-	-	-	-	-
Receivables, net of allowance	-	-	-	-	-	698,419	29,192	-	-
Inventory and prepaid expenses	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	602,606	-	-
Total Assets	\$ 49,411	\$ 23,894	\$ 679	\$ 1,430	\$ 12,698	\$ 733,437	\$ 631,798	\$ 192	\$ -
Liabilities									
Accounts payable and accrued items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,869	\$ -	\$ 38,484
Unearned revenue	-	-	-	-	-	-	-	-	-
Due to other Funds	-	-	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-	35,869	-	38,484
Fund Balances									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	733,437	-	-	-
Committed	49,411	23,894	679	1,430	12,698	-	-	192	-
Assigned	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	595,929	-	(38,484)
Total Fund Balances	49,411	23,894	679	1,430	12,698	733,437	595,929	192	(38,484)
Total Liabilities and Fund Balances	\$ 49,411	\$ 23,894	\$ 679	\$ 1,430	\$ 12,698	\$ 733,437	\$ 631,798	\$ 192	\$ -

TOWN OF WATERTOWN, CONNECTICUT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2025

	Special Revenue Funds								
	Town Clerk Fund	Open Space Fund	Summer Studies	Police Grants	Drug Enforcement	Police Asset Forfeiture	Mutual Police Trust	Public Investment Community Grant	Liability Trust
Assets									
Cash and cash equivalents	\$ 17,402	\$ 213,807	\$ 20,041	\$ 299	\$ 3,301	\$ 1,267	\$ 8,559	\$ 190	\$ 13,682
Investments	-	-	-	-	-	-	-	-	-
Receivables, net of allowance	-	-	-	-	-	-	-	-	-
Inventory and prepaid expenses	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-
Total Assets	\$ 17,402	\$ 213,807	\$ 20,041	\$ 299	\$ 3,301	\$ 1,267	\$ 8,559	\$ 190	\$ 13,682
Liabilities									
Accounts payable and accrued items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,992	\$ -	\$ -	\$ -
Unearned revenue	-	-	-	-	-	-	-	-	-
Due to other Funds	-	-	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	2,992	-	-	-
Fund Balances									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	299	3,301	-	-	-	-
Committed	17,402	213,807	20,041	-	-	-	8,559	190	13,682
Assigned	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	(1,725)	-	-	-
Total Fund Balances	17,402	213,807	20,041	299	3,301	(1,725)	8,559	190	13,682
Total Liabilities and Fund Balances	\$ 17,402	\$ 213,807	\$ 20,041	\$ 299	\$ 3,301	\$ 1,267	\$ 8,559	\$ 190	\$ 13,682

TOWN OF WATERTOWN, CONNECTICUT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2025

	Special Revenue Funds			Capital Project Funds			Permanent Funds		
	Professional Development	Asset Forfeiture DOJ	Local Capital Improvement	Capital Nonrecurring	Public Works Equipment Replacement	Vehicle Replacement	Education Enrichment	Old Cemetery	Hinman Platt
Assets									
Cash and cash equivalents	\$ -	\$ 51,302	\$ -	\$ 105	\$ 102,612	\$ 151,201	\$ 82,321	\$ 3,963	\$ 35,635
Investments	-	-	-	-	-	-	-	-	-
Receivables, net of allowance	-	-	196,985	-	-	-	-	-	-
Inventory and prepaid expenses	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	100,000	150,000	-	-	-
Total Assets	\$ -	\$ 51,302	\$ 196,985	\$ 105	\$ 202,612	\$ 301,201	\$ 82,321	\$ 3,963	\$ 35,635
Liabilities									
Accounts payable and accrued items	\$ -	\$ 240	\$ 45,686	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unearned revenue	-	-	151,299	-	-	-	-	-	-
Due to other Funds	-	-	-	-	-	-	-	-	-
Total Liabilities	-	240	196,985	-	-	-	-	-	-
Fund Balances									
Nonspendable	-	-	-	-	-	-	67,000	2,654	10,817
Restricted	-	51,062	-	-	-	-	15,321	1,309	24,818
Committed	-	-	-	105	202,612	301,201	-	-	-
Assigned	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
Total Fund Balances	-	51,062	-	105	202,612	301,201	82,321	3,963	35,635
Total Liabilities and Fund Balances	\$ -	\$ 51,302	\$ 196,985	\$ 105	\$ 202,612	\$ 301,201	\$ 82,321	\$ 3,963	\$ 35,635

TOWN OF WATERTOWN, CONNECTICUT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2025

	Permanent Funds							Total
	Benjamin Curtis	Chester A. Hard	Charles Mattoon	Town Hall Grounds	E.C. Margraff	Special Police	Town Deposit	
Assets								
Cash and cash equivalents	\$ 706	\$ 3,578	\$ 6,679	\$ 19,861	\$ 2,183	\$ 1,702	\$ 27,217	\$ 3,587,879
Investments	-	-	-	-	2,109	-	-	2,109
Receivables, net of allowance	-	-	-	-	-	-	-	1,061,527
Inventory and prepaid expenses	-	-	-	-	-	-	-	30,328
Due from other funds	-	-	-	-	-	-	-	864,106
Total Assets	\$ 706	\$ 3,578	\$ 6,679	\$ 19,861	\$ 4,292	\$ 1,702	\$ 27,217	\$ 5,545,949
Liabilities								
Accounts payable and accrued items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 371,603
Unearned revenue	-	-	-	-	-	-	-	444,335
Due to other Funds	-	-	-	-	-	-	-	350,000
Total Liabilities	-	-	-	-	-	-	-	1,165,938
Fund Balances								
Nonspendable	458	993	4,478	6,000	383	506	3,854	127,471
Restricted	248	2,585	2,201	13,861	3,909	1,196	23,363	1,847,784
Committed	-	-	-	-	-	-	-	1,849,036
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	555,720
Total Fund Balances	706	3,578	6,679	19,861	4,292	1,702	27,217	4,380,011
Total Liabilities and Fund Balances	\$ 706	\$ 3,578	\$ 6,679	\$ 19,861	\$ 4,292	\$ 1,702	\$ 27,217	\$ 5,545,949

TOWN OF WATERTOWN, CONNECTICUT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2025

	Special Revenue Funds								
	Special Welfare	Town Aid Road	Park and Recreation Programs	Marion A. Munson Memorial Park Fund	Park Development Trust	Oakville Green Development Trust	Field Surcharge	The Staver Fund	Dog Fund
Revenues:									
Intergovernmental revenues	\$ -	\$ 353,035	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and charges for services	-	-	676,239	-	-	-	5,240	-	746
Investment income	5,716	10,629	11,360	39	2,009	1	998	122	624
Other revenue	96,689	-	-	-	6,900	-	-	97,389	4,759
Total Revenues	102,405	363,664	687,599	39	8,909	1	6,238	97,511	6,129
Expenditures:									
Current:									
General government	-	-	-	-	-	-	-	-	-
Public safety	-	271,406	-	-	-	-	-	-	4,560
Public works	-	-	-	-	-	-	-	-	-
Parks and recreation	-	-	490,039	-	3,230	-	-	-	-
Health and welfare	90,593	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Total Expenditures	90,593	271,406	490,039	-	3,230	-	-	-	4,560
Excess (Deficiency) of Revenues Over Expenditures	11,812	92,258	197,560	39	5,679	1	6,238	97,511	1,569
Other Financing Sources (Uses):									
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Total Other Financing sources (Uses):	-	-	-	-	-	-	-	-	-
Net Change in Fund Balances	11,812	92,258	197,560	39	5,679	1	6,238	97,511	1,569
Fund Balances Beginning of Year	170,917	247,481	159,990	1,210	58,553	1,576	25,684	212,287	18,393
Fund Balances End of Year	\$ 182,729	\$ 339,739	\$ 357,550	\$ 1,249	\$ 64,232	\$ 1,577	\$ 31,922	\$ 309,798	\$ 19,962

TOWN OF WATERTOWN, CONNECTICUT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2025

	Special Revenue Funds								
	Housing Rehabilitation Loan	Cafeteria Fund	Student Activity Funds	Educational Grants	Transition Academy	Advertising	Youth Service Bureau Donations	W.A.S.A. Grants	Board of Education Community Service
Revenues:									
Intergovernmental revenues	\$ -	\$ 908,120	\$ -	\$ 1,923,542	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and charges for services	-	668,943	410,588	-	-	-	-	-	106,118
Investment income	39	-	-	-	-	-	-	20	-
Other revenue	-	207,805	-	-	-	-	4,258	-	-
Total Revenues	39	1,784,868	410,588	1,923,542	-	-	4,258	20	106,118
Expenditures:									
Current:									
General government	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-
Parks and recreation	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-
Education	-	2,015,455	361,705	1,945,149	-	431	-	-	156,504
Other	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Total Expenditures	-	2,015,455	361,705	1,945,149	-	431	-	-	156,504
Excess (Deficiency) of Revenues Over Expenditures	39	(230,587)	48,883	(21,607)	-	(431)	4,258	20	(50,386)
Other Financing Sources (Uses):									
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Total Other Financing sources (Uses):	-	-	-	-	-	-	-	-	-
Net Change in Fund Balances	39	(230,587)	48,883	(21,607)	-	(431)	4,258	20	(50,386)
Fund Balances Beginning of Year	-	438,884	270,046	97,611	2,072	4,379	24,278	316	87,802
Fund Balances End of Year	\$ 39	\$ 208,297	\$ 318,929	\$ 76,004	\$ 2,072	\$ 3,948	\$ 28,536	\$ 336	\$ 37,416

TOWN OF WATERTOWN, CONNECTICUT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2025

	Special Revenue Funds								
	Student Athletic Fund	Town Improvement Trust	Crestbrook Improvement Fund	Town Hall Beautification	Town Hall Preservation	Small Cities	STEAP Grant Fund	Sidewalk Replacement Fund	Preservation of Historical Documents
Revenues:									
Intergovernmental revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,620	\$ -	\$ 7,500
Licenses, permits and charges for services	-	-	-	-	-	-	-	-	148,752
Investment income	-	747	21	45	398	-	-	6	-
Other revenue	121,209	-	-	-	-	107,848	-	-	-
Total Revenues	121,209	747	21	45	398	107,848	22,620	6	156,252
Expenditures:									
Current:									
General government	-	-	-	-	-	-	-	-	149,960
Public safety	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-
Parks and recreation	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	133,697	-	-	-
Education	102,106	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	22,620	-	-
Total Expenditures	102,106	-	-	-	-	133,697	22,620	-	149,960
Excess (Deficiency) of Revenues Over Expenditures	19,103	747	21	45	398	(25,849)	-	6	6,292
Other Financing Sources (Uses):									
Transfers In	-	-	-	-	-	-	602,606	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Total Other Financing sources (Uses):	-	-	-	-	-	-	602,606	-	-
Net Change in Fund Balances	19,103	747	21	45	398	(25,849)	602,606	6	6,292
Fund Balances Beginning of Year	30,308	23,147	658	1,385	12,300	759,286	(6,677)	186	(44,776)
Fund Balances End of Year	\$ 49,411	\$ 23,894	\$ 679	\$ 1,430	\$ 12,698	\$ 733,437	\$ 595,929	\$ 192	\$ (38,484)

TOWN OF WATERTOWN, CONNECTICUT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2025

	Special Revenue Funds								
	Town Clerk Fund	Open Space Fund	Summer Studies	Police Grants	Drug Enforcement	Police Asset Forfeiture	Mutual Police Trust	Public Investment Community Grant	Liability Trust
Revenues:									
Intergovernmental revenues	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and charges for services	2,670	-	17,940	-	-	-	-	-	-
Investment income	544	6,689	-	10	103	-	268	6	428
Other revenue	-	-	-	-	-	1,000	-	-	-
Total Revenues	10,714	6,689	17,940	10	103	1,000	268	6	428
Expenditures:									
Current:									
General government	10,267	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	720	-	-	-
Public works	-	-	-	-	-	-	-	-	-
Parks and recreation	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-
Education	-	-	23,218	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Total Expenditures	10,267	-	23,218	-	-	720	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	447	6,689	(5,278)	10	103	280	268	6	428
Other Financing Sources (Uses):									
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Total Other Financing sources (Uses):	-	-	-	-	-	-	-	-	-
Net Change in Fund Balances	447	6,689	(5,278)	10	103	280	268	6	428
Fund Balances Beginning of Year	16,955	207,118	25,319	289	3,198	(2,005)	8,291	184	13,254
Fund Balances End of Year	\$ 17,402	\$ 213,807	\$ 20,041	\$ 299	\$ 3,301	\$ (1,725)	\$ 8,559	\$ 190	\$ 13,682

TOWN OF WATERTOWN, CONNECTICUT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2025

	Special Revenue Funds			Capital Project Funds			Permanent Funds		
	Professional Development	Asset Forfeiture (DOJ)	Local Capital Improvement	Capital Nonrecurring	Public Works Equipment Replacement	Vehicle Replacement	Education Enrichment	Old Cemetery	Hinman Platt
Revenues:									
Intergovernmental revenues	\$ -	\$ -	\$ 317,088	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and charges for services	-	-	-	-	-	-	-	-	-
Investment income	-	1,598	-	3	6,338	93	2,576	124	1,115
Other revenue	-	52,220	-	-	-	-	-	-	-
Total Revenues	-	53,818	317,088	3	6,338	93	2,576	124	1,115
Expenditures:									
Current:									
General government	-	-	-	-	-	-	-	-	-
Public safety	-	64,510	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-
Parks and recreation	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-
Education	293	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	317,088	-	-	220,507	-	-	-
Total Expenditures	293	64,510	317,088	-	-	220,507	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	(293)	(10,692)	-	3	6,338	(220,414)	2,576	124	1,115
Other Financing Sources (Uses):									
Transfers In	-	-	-	-	100,000	150,000	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Total Other Financing sources (Uses):	-	-	-	-	100,000	150,000	-	-	-
Net Change in Fund Balances	(293)	(10,692)	-	3	106,338	(70,414)	2,576	124	1,115
Fund Balances Beginning of Year	293	61,754	-	102	96,274	371,615	79,745	3,839	34,520
Fund Balances End of Year	\$ -	\$ 51,062	\$ -	\$ 105	\$ 202,612	\$ 301,201	\$ 82,321	\$ 3,963	\$ 35,635

TOWN OF WATERTOWN, CONNECTICUT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2025

	Permanent Funds						Total	
	Benjamin Curtis	Chester A. Hard	Charles Mattoon	Town Hall Grounds	E.C. Margraff	Special Police		Town Deposit
Revenues:								
Intergovernmental revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,539,405
Licenses, permits and charges for services	-	-	-	-	-	-	-	2,037,236
Investment income	22	112	209	621	738	53	852	55,276
Other revenue	-	-	-	-	-	-	-	700,077
Total Revenues	22	112	209	621	738	53	852	6,331,994
Expenditures:								
Current:								
General government	-	-	-	-	-	-	-	160,227
Public safety	-	-	-	-	-	-	-	341,196
Public works	-	-	-	-	-	-	-	-
Parks and recreation	-	-	-	-	-	-	-	493,269
Health and welfare	-	-	-	-	-	-	-	224,290
Education	-	-	-	-	-	-	-	4,604,861
Other	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	560,215
Total Expenditures	-	-	-	-	-	-	-	6,384,058
Excess (Deficiency) of Revenues Over Expenditures	22	112	209	621	738	53	852	(52,064)
Other Financing Sources (Uses):								
Transfers In	-	-	-	-	-	-	-	\$ 852,606
Transfers Out	-	-	-	-	-	-	-	-
Total Other Financing sources (Uses):	-	-	-	-	-	-	-	852,606
Net Change in Fund Balances	22	112	209	621	738	53	852	800,542
Fund Balances Beginning of Year	684	3,466	6,470	19,240	3,554	1,649	26,365	\$ 3,579,469
Fund Balances End of Year	\$ 706	\$ 3,578	\$ 6,679	\$ 19,861	\$ 4,292	\$ 1,702	\$ 27,217	\$ 4,380,011

TOWN OF WATERTOWN, CONNECTICUT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	Business Type Activities - Enterprise Funds				Governmental Activities
	Sewer Authority	Water Authority	Non-Major Crestbrook Golf Operations	Total	Internal Service Funds
<u>Operating Revenue</u>					
Charges for services	\$ 3,053,953	\$ 2,060,126	\$ 962,151	\$ 6,076,230	\$ 19,186,866
Permits and fees	2,755	10,059	-	12,814	-
<u>Total Operating Revenues</u>	<u>3,056,708</u>	<u>2,070,185</u>	<u>962,151</u>	<u>6,089,044</u>	<u>19,186,866</u>
<u>Operating Expenses</u>					
Salaries	327,899	327,731	430,206	1,085,836	-
Benefits	50,631	50,648	51,898	153,177	-
Purchased services	2,026,544	1,971,584	428,254	4,426,382	-
Depreciation and amortization	307,608	297,973	81,484	687,065	-
Claims	-	-	-	-	14,987,546
Premiums and administrative charges	-	-	-	-	1,938,514
<u>Total Operating Expenses</u>	<u>2,712,682</u>	<u>2,647,936</u>	<u>991,842</u>	<u>6,352,460</u>	<u>16,926,060</u>
<u>Operating Income (Loss)</u>	<u>344,026</u>	<u>(577,751)</u>	<u>(29,691)</u>	<u>(263,416)</u>	<u>2,260,806</u>
<u>Non-Operating Revenues (Expenses)</u>					
Investment income	65,767	56,346	-	122,113	18
Interest expense	(7,503,500)	(2,732,405)	(3,814)	(10,239,719)	-
<u>Total Non-Operating Revenues (Expenses)</u>	<u>(7,437,733)</u>	<u>(2,676,059)</u>	<u>(3,814)</u>	<u>(10,117,606)</u>	<u>18</u>
<u>Income (Loss) Before Transfers</u>	<u>(7,093,707)</u>	<u>(3,253,810)</u>	<u>(33,505)</u>	<u>(10,381,022)</u>	<u>2,260,824</u>
<u>Transfers</u>					
Transfers in	-	118,104	-	118,104	-
<u>Total Transfers</u>	<u>-</u>	<u>118,104</u>	<u>-</u>	<u>118,104</u>	<u>-</u>
<u>Change In Net Position</u>	<u>(7,093,707)</u>	<u>(3,135,706)</u>	<u>(33,505)</u>	<u>(10,262,918)</u>	<u>2,260,824</u>
<u>Net Position Beginning of Year</u>	<u>(2,381,566)</u>	<u>4,601,622</u>	<u>772,304</u>	<u>2,992,360</u>	<u>(4,444,355)</u>
<u>Net Position End of Year</u>	<u>\$ (9,475,273)</u>	<u>\$ 1,465,916</u>	<u>\$ 738,799</u>	<u>\$ (7,270,558)</u>	<u>\$ (2,183,531)</u>

The accompanying notes are an integral part of these financial statements

TOWN OF WATERTOWN, CONNECTICUT
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2025

	Business Type Activities - Enterprise Funds				Governmental Activities
	Sewer Authority	Water Authority	Non-Major Crestbrook Golf Operations	Total	Internal Service Funds
Cash Flows from Operating Activities					
Cash received from customers and users	\$ 3,018,264	\$ 2,072,070	\$ 960,508	\$ 6,050,842	\$ 18,893,457
Payments to employees	(327,899)	(327,731)	(430,206)	(1,085,836)	-
Payments to suppliers	(1,257,792)	(1,185,069)	(487,286)	(2,930,147)	-
Payments for benefits and claims	(50,631)	(50,648)	(51,898)	(153,177)	(16,971,406)
Premiums and administrative charges	-	-	-	-	(1,938,514)
Net Cash Provided by Operating Activities	1,381,942	508,622	(8,882)	1,881,682	(16,463)
Cash Flows from Noncapital Financing Activities					
Cash received from general fund	-	118,104	-	118,104	-
Net Cash Used by Noncapital Financing Activities	-	118,104	-	118,104	-
Cash Flows from Capital and Related Financing Activities					
Principal payments on equipment financing notes	-	-	(12,083)	(12,083)	-
Principal payments on leases payable	-	-	(18,904)	(18,904)	-
Lease receivable adjustments	-	-	43,683	43,683	-
Proceeds from new borrowing	-	-	27,807	27,807	-
Purchases of capital assets	(173,494)	(108,264)	(27,807)	(309,565)	-
Interest paid on debt	-	(400,098)	(3,814)	(403,912)	-
Net Cash Used by Capital and Related Financing Activities	(173,494)	(508,362)	8,882	(672,974)	-
Cash Flows From Investing Activities					
Investment income	65,767	56,346	-	122,113	18
Net Cash Provided by Investing Activities	65,767	56,346	-	122,113	18
Net Increase (Decrease) in Cash and Cash Equivalents	1,274,215	174,710	-	1,448,925	(16,445)
Cash and Cash Equivalents, Beginning of Year	6,495,573	2,671,203	-	9,166,776	584,607
Cash and Cash Equivalents, End of Year	7,769,788	2,845,913	-	10,615,701	568,162
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities					
Operating Income (Loss)	344,026	(577,751)	(29,691)	(263,416)	2,268,806
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities					
Depreciation and amortization	307,608	297,973	81,484	687,065	-
Changes in assets and liabilities					
(Increase) decrease in due from other funds	-	-	-	-	(295,486)
(Increase) decrease in accounts receivable	(38,444)	1,885	(1,643)	(38,202)	2,077
(Increase) decrease in deferred outflows pension	30,574	30,574	20,688	81,836	-
Increase (decrease) in deferred inflows pension	(2,515)	(2,515)	(1,626)	(6,656)	-
Increase (decrease) in deferred inflows leases	-	-	(43,664)	(43,664)	-
Increase (decrease) in net pension liability	(14,916)	(14,916)	(12,070)	(41,902)	-
Increase (decrease) in accounts payable	8,250,826	3,097,396	(43,945)	11,304,277	2,391
Increase (decrease) in unearned revenue	-	-	11,526	11,526	-
Increase (decrease) in claims payable	-	-	-	-	(1,986,251)
Increase (decrease) in compensated absences	8,283	8,283	10,059	26,625	-
Net Cash Provided by Operating Activities	\$ 8,885,442	\$ 2,840,929	\$ (8,882)	\$ 11,717,489	\$ (16,463)

The accompanying notes are an integral part of these financial statements

TOWN OF WATERTOWN, CONNECTICUT
 COMBINING STATEMENT OF NET POSITION
 INTERNAL SERVICE FUNDS
 JUNE 30, 2025

	Governmental Activities - Internal Service Funds			Total
	Health and Dental Benefits	Workers Compensation	General Liabilities Deductibles	
<u>Assets</u>				
Current Assets				
Cash and cash equivalents	\$ 229,396	\$ 338,734	\$ 32	\$ 568,162
Due from other funds	-	295,486	-	295,486
Accounts Receivable	29,515	-	-	29,515
Total current assets	<u>258,911</u>	<u>634,220</u>	<u>32</u>	<u>893,163</u>
<u>Total Assets</u>	<u>258,911</u>	<u>634,220</u>	<u>32</u>	<u>893,163</u>
<u>Liabilities</u>				
Current Liabilities				
Accounts payable and accrued items	-	2,391	-	2,391
Risk management claims	22,002	-	-	22,002
Due to other funds	-	-	-	-
Total Current Liabilities	<u>22,002</u>	<u>2,391</u>	<u>-</u>	<u>24,393</u>
Noncurrent Liabilities				
Risk management claims	-	3,052,301	-	3,052,301
Total Noncurrent Liabilities	<u>-</u>	<u>3,052,301</u>	<u>-</u>	<u>3,052,301</u>
<u>Total Liabilities</u>	<u>22,002</u>	<u>3,054,692</u>	<u>-</u>	<u>3,076,694</u>
<u>Net Position</u>				
Unrestricted	236,909	(2,420,472)	32	(2,183,531)
<u>Total Net Position</u>	<u>\$ 236,909</u>	<u>\$ (2,420,472)</u>	<u>\$ 32</u>	<u>\$ (2,183,531)</u>

TOWN OF WATERTOWN, CONNECTICUT
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2025

	Governmental Activities - Internal Service Funds			Total
	Health and Dental Benefits	Workers Compensation	General Liabilities Deductibles	
<u>Operating Revenue</u>				
Charges for services	\$ 18,473,570	\$ 713,296	\$ -	\$ 19,186,866
<u>Total Operating Revenues</u>	<u>18,473,570</u>	<u>713,296</u>	<u>-</u>	<u>19,186,866</u>
<u>Operating Expenses</u>				
Claims	14,224,935	762,611	-	14,987,546
Premiums and administrative charges	1,938,484	30	-	1,938,514
<u>Total Operating Expenses</u>	<u>16,163,419</u>	<u>762,641</u>	<u>-</u>	<u>16,926,060</u>
<u>Operating Income (Loss)</u>	<u>2,310,151</u>	<u>(49,345)</u>	<u>-</u>	<u>2,260,806</u>
<u>Non-Operating Revenues (Expenses)</u>				
Investment income	17	-	1	18
<u>Total Non-Operating Revenues (Expenses)</u>	<u>17</u>	<u>-</u>	<u>1</u>	<u>18</u>
<u>Income (Loss) Before Transfers</u>	<u>2,310,168</u>	<u>(49,345)</u>	<u>1</u>	<u>2,260,824</u>
<u>Change In Net Position</u>	<u>2,310,168</u>	<u>(49,345)</u>	<u>1</u>	<u>2,260,824</u>
<u>Net Position Beginning of Year</u>	<u>(2,073,259)</u>	<u>(2,371,127)</u>	<u>31</u>	<u>(4,444,355)</u>
<u>Net Position End of Year</u>	<u>\$ 236,909</u>	<u>\$ (2,420,472)</u>	<u>\$ 32</u>	<u>\$ (2,183,531)</u>

Town Council
Regular Meeting 4.06.2026
Item: 7 (a) 1-5

RECEIVED
MARCH 30 PM 1:17

John D. [unclear]
TOWN CLERK

March 26, 2026

To Whom It May Concern:

Please be advised that I resign my position on the Watertown Planning and Zoning Commission effective immediately.

Very truly yours,

David M. Pope
David M. Pope

Lisa Dalton

From: Joseph McGrail <jjmcgrail53@hotmail.com>
Sent: Saturday, March 21, 2026 10:03 AM
To: Lisa Dalton; Lauren Dayton; dan
Subject: Fwd: EDC

Please see below---

Joe McGrail
Sent from my iPhone

Begin forwarded message:

From: Stephen Miske <srmiske@gmail.com>
Date: March 20, 2026 at 8:59:18 PM EDT
To: Joseph McGrail <jjmcgrail53@hotmail.com>
Subject: Re: EDC

Hi Joe,

I want to sincerely apologize for not communicating sooner. I recently relocated to Fort Myers, and the transition, coupled with a significant increase in work hours, has demanded more of my attention than I initially anticipated. That's not an excuse, but it is the reality I've been navigating.

I appreciate you following up, and I understand the importance of resolving this in a timely manner.

I enjoyed all the years we worked together, I believe we got to 12 if my math is right! If the opportunity arises in the future where I move back to town, I'd surely welcome the opportunity to work with you again.

**Sincerely,
Stephen R. Miske, Ed.D.**

Email: srmiske@gmail.com
Mobile: 203-592-7484
[Connect with me on LinkedIn](#)

Stephen Miske
MAY 23 AM 8:15
MAIL DELIVERY OFFICE
FORT MYERS FL 33903

On Thu, Mar 19, 2026 at 7:06 PM Joseph McGrail <jjmcgrail53@hotmail.com> wrote:
Hi Steve,

I am checking to see if are still interested in being on EDC? It's been awhile since we last spoke and I

really need to get this resolved.

Pls let me know your intentions for the future.

Thanks!

Joe McGrail
Sent from my iPhone



TOWN OF WATERTOWN
CONNECTICUT

06795

OFFICE OF THE REGISTRAR
Watertown Municipal Center
61 Echo Lake Road
Watertown, CT 06795
(860) 945-5239

3-31-2026

To Whom It May Concern,

I, Christine Shields, am writing this letter to resign from my position as Republican Registrar of Voters, effective 4-2-2026. I plan on being available, on an as-needed basis, to help train my successor in the coming months, when necessary.

Sincerely,

Christine Shields

Republican Registrar of Voters

Town of Watertown

WATERTOWN, CT
TOWN CLERK'S DEPT
RECEIVED FOR RECORDS
MAR 31 PM 2:22
TOWN CLERK

March 31, 2026

Watertown Connecticut
Republican Town Committee

To whom it may concern:

Upon Christine Shields' resignation as Republican Registrar of Voters, I will not be accepting the Registrar's position.

I will be available to provide assistance to a newly appointed Registrar for a period of time during their transition.

Susan Turmel



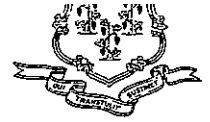
Republican Deputy Registrar of Voters
turmel@watertownct.org
203-910-3328

cc: Lisa Dalton
Diane Stengl

RECEIVED
CLERK'S OFFICE
MAY 01 PM 12:28
TOWN CLERK

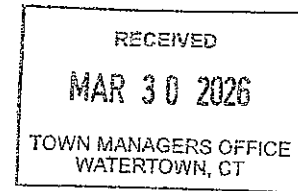


FREEDOM OF INFORMATION



Connecticut Freedom of Information Commission • 165 Capitol Avenue, Suite 1100 • Hartford, CT 06106
Toll free (CT only): (866) 374-3617 Tel: (860) 566-5682 Fax: (860) 566-6474 • www.ct.gov/foi • email: foi@ct.gov

March 24, 2026



Town of Watertown
61 Echo Lake Road
Watertown, CT 06795

RE: Docket #FIC 2026-0064; Robert W. Lukos v. Chair, Watertown Town Council, Town of Watertown; Watertown Town Council, Town of Watertown; and Town of Watertown


Dear Respondent:

Please be advised that the Freedom of Information Commission has received a complaint alleging a violation against your agency. A copy of the complaint is enclosed for your reference. The Commission will send you a Notice of Hearing and Order to Show Cause, which will notify you of the date, time and place of the hearing.

In the interim, the Commission has instituted an ombudsman program with respect to complaints brought to it. Pursuant to this program, a staff member is assigned to act as liaison between the parties to each contested case filed. It is the responsibility of the ombudsman to effect settlements of complaints where possible, thereby avoiding the delays and expenses caused by unnecessary hearings. Of course, the ombudsman will not communicate nor participate with any person within the Commission who serves in a decision-making role with respect to this particular case.

Russell Blair has been assigned to the above-captioned matter. Please contact him at 860-566-5682 to discuss your case. **Please Note: Any written correspondence directed to this commission, except to the ombudsman, by any party to a contested case, must be copied and sent to all other parties.**

Sincerely,


Cynthia A. Cannata
Acting Clerk of the Commission

FIC#2026-0064/CORR/RB/CAC/2026-03-24
Enclosures



REC'D & FILED

JAN 27 2026

Freedom of Information Comm.

By TMEG

FC#2026-0064

FAX

Company:

TO:

Name: FOI Commission

Fax Number: 860-566-~~4113~~ 6474

Date: 1/27/2026

of Pages: 5

(including cover sheet)

FROM:

Name: Robert W. Lukos

Contact Number: 860-274-3233

Subject:

FOI Meeting Complaint

Urgent

Please Reply

Message:

[Empty message box]

REC'D & FILED

JAN 27 2026

STATE OF CONNECTICUT
FREEDOM OF INFORMATION COMMISSION
MEETINGS COMPLAINT FORM

Freedom of Information Comm.
By MB

FIC#2026-0064

(To be used for alleging a meetings violation)

Any field outlined in red must be filled out

DOCKETED

FEB 24 2026

Freedom of Information Comm.
By MB

1. Today's Date:
2. Name of person filing complaint:
3. Street address:
4. City, State, ZIP:
5. Phone:
6. E-mail address:
7. Date of alleged violation of FOI Act (denial):
8. What was the date of the meeting you are complaining about?
9. Provide the complete contact information for the agency that held the meeting
Name of Agency:
Agency Address:
Agency Phone Number:
Agency Email Address:

10. Please provide a brief summary of your complaint: (Box allows 700 characters)

See attached document

Robert W Lukos

Robert W Lukos

Signature

01/22/2026

1/22/2026

Date

Click Box Below to check for Accuracy. If no errors popup, the form is complete and Ready to Print. Send the completed complaint form and all additional documentation by U.S. Postal Service to: Freedom of Information Commission, 165 Capitol Ave., Suite 1100, Hartford, CT 06106 or by electronic mail to: foi@ct.gov

REC'D & FILED

JAN 27 2026

Freedom of Information Comm.

By

MCS

FIG #2026-0064



REC'D & FILED

JAN 27 2026

To the Commissioner(s)

Freedom of Information Comm.
By MEG

FIC #2026-0064

On January 20, 2026, the Watertown Town Council held a meeting in which they made a motion to go into executive session. The meeting agenda had stated that an executive session would relate to "Pending Litigation – Siemon Realty Company Tax Appeal." The first item under "New Business" was "discussion regarding Waterbury's application of interest rates for water and sewer and updated service rates." The final motion to enter executive session was worded "I move to enter into executive session for discussion regarding Waterbury's application of interest rates for water and sewer and updated service rates, with the Town Attorney, gentlemen from W.S.A., outside attorneys, Town Manager and the CPA."

Executive session may be invoked for a few different reasons. One of them is "strategy and negotiations with respect to pending claims or pending litigation to which a public agency or a member thereof, because of the members conduct as a member of such agency, is a party until such litigation or claim has been finally adjudicated or otherwise settled." In this case this reason cannot be used since the litigation involved has been finally adjudicated or otherwise settled. Three different courts have decided on this matter. It cannot be appealed to any higher court. Therefore, I feel that the town council went into executive session in error, and I ask that they correct this error by releasing the executive session meeting minutes.

On January 21st, 2026, the Watertown Water and Sewer Authority held a meeting in which they went into executive session, which had not been on the Agenda. The reason given was "To go into executive session with the attorneys to discuss the possible billing discrepancies with the Town of Watertown and the City of Waterbury. The final motion was "To go into executive session and that includes the Town Manager Mark Raimo, Jerry Lukowski, all board members, and Paul Jessel." I believe this was an improper use of executive session for the same reason I listed above, namely that the litigation has been finally adjudicated and executive session can no longer be invoked, minus a new claim or litigation, which to my knowledge, has not been initiated. If I am correct, I ask that the minutes to the executive session be released to any interested parties.

I also think that the motions were too vague and could have been more concise, as the Commission found in Docket #FIC 2012-502 from May 8, 2013.

It may be easier to view the pertinent part of each meeting to decide. Both videos are available on my YouTube channel for viewing under "video.". The 1/26/2026 Water and Sewer meeting video discusses and then goes into executive session in part 1 of the video at 17:25 and the

executive session motion is made at the 1/20/2026 Town Council meeting at 1:47:15. This is my public YouTube channel. R.W. Lukos - YouTube.

Feel free to contact me with any questions.

Robert W Lukos robclp@optonline.net 860-274-3233

REC'D & FILED

JAN 27 2026

Freedom of Information Comm.

By

MES
FIC#2026-0064.




TOWN OF WATERTOWN CONNECTICUT
OFFICE OF THE TOWN MANAGER

Town Council
Regular Meeting 4.06.2026
Item: 10 (b)

Watertown Town Hall • 61 Echo Lake Road • Watertown
Tel: 860.945.5255 • Fax: 860.945.4974 • www.watertownct.org

MEMORANDUM

To: Watertown Town Council Members

From: Mark A. Raimo, Town Manager 

Date: April 2, 2026

Re: Executive Summary – FY26/27
Town Manager Recommended Budget

Overview

The proposed FY26/27 Town Manager Recommended Budget totals **\$102,682,316**, representing an increase of **\$5,487,952 (+7.05%)** over the FY25/26 adopted budget.

The budget is comprised of two primary components:

- **Municipal (Town Government):** \$42.47M
- **Board of Education:** \$60.21M

The Board of Education budget is presented separately to the Town Council and is included for funding and mill rate purposes but is **not under the direct administrative control of the Town Manager.**

Budget Development

- **Department Requests, including BOE (Total):** \$104.38M (+8.82%)
 - **Town Manager Reductions:** \$(1.70M) (-1.63%)
 - **Final Recommended Budget:** \$102.68M (+7.05%)
-

Change in Budget

Board of Education:

- Increase: **+\$2,612,198 (+4.34%)**

Municipal Budget (Excluding BOE):

- Increase: +\$2,875,754 (~+7.26%)
-

Primary Municipal Cost Drivers

- **Employee Benefits:** +\$1.25M (+13.55%)
- **Public Buildings:** +\$1.48M (+60.51%)
- **Public Works:** +\$550K (+9.16%)
- **Police Department:** +\$255K (+3.62%)
- **Fire Department:** +\$109K (+8.41%)

Notably, approximately \$1.427M of the Public Buildings increase reflects a one-time expenditure for the Police Department HVAC system, representing a significant non-recurring cost.

Additional increases include:

- Reserve Wage & Benefits: +\$227K
- Misc. Non-Town Agencies: +\$189K

Offsetting Reductions:

- General Fund Debt: \$(213K)
 - Misc. Centralized Services and Legal reductions
-

Town Manager Actions

- Reduced departmental requests by approximately **\$1.70M**
 - Focused on **non-recurring and discretionary expenditures**
 - Scaled back expansion requests where appropriate
 - Maintained funding for:
 - Public safety
 - Infrastructure
 - Core municipal operations
-

Revenue Summary (Point-in-Time: 03/31/2026)

Revenue projections are based on current estimates and remain **subject to change**.

Key Observations:

- Property taxes remain the primary revenue source
- **State ECS funding:** approximately \$12.99M (stable)
- Strength in building permits and conveyance taxes
- Increased interest income supporting the General Fund
- Certain revenues remain variable (grants, reimbursements)

The **Grand List has increased by approximately \$600,000**, providing modest additional tax base capacity.

Mill Rate Context

The mill rate is set following the budget referendum and final revenue certification. Any current estimate of a mill rate increase or decrease is **preliminary** and dependent on:

- Final adopted budget
 - Certified Grand List
 - Updated revenue figures
-

Assessment

Opinion:

The FY26/27 Recommended Budget reflects sound municipal budgeting practice. It distinguishes between municipal and education cost drivers, applies targeted reductions, and appropriately identifies one-time versus recurring expenditures.

Consideration for Council

- The **+7.05% total increase** is above typical long-term targets

- A portion of the increase is attributable to identifiable cost drivers, including employee benefits and a one-time capital investment

It should also be noted that since the development of the initial recommended budget, additional information has become available that may allow for further refinement. This includes updated cost data and the continued evaluation of certain budget areas.

As part of ongoing budget review, the Town continues to assess opportunities to **tighten specific line items where appropriate**, while maintaining service levels and fiscal stability. Any such adjustments would be presented to the Town Council for consideration as the budget process advances.

Watertown Town Council
 Executive Summary FY 26/27
 Town Manager Recommended Budget
 April 2, 2026
 Page 5

Department	FY25/26	FY26/27 Department Request	\$	%
001 Town Council	\$ 19,700	\$ 19,700	\$ -	0.00%
002 Town Manager	\$ 363,193	\$ 373,735	\$ 10,542	2.82%
Finance Department	\$ 1,075,316	\$ 1,181,703	\$ 106,387	9.00%
004 Administration	\$ 560,715	\$ 619,754	\$ 59,039	9.53%
006 Tax Collector	\$ 253,699	\$ 286,033	\$ 32,334	11.30%
007 Assessor	\$ 260,902	\$ 275,916	\$ 15,014	5.44%
009 Town Clerk	\$ 242,288	\$ 251,452	\$ 9,164	3.64%
010 Elections	\$ 138,745	\$ 135,995	\$ (2,750)	-2.02%
011 P&Z - Land Use	\$ 333,945	\$ 378,166	\$ 44,221	11.69%
012 Zoning Board of Appeals	\$ -	\$ -	\$ -	
013 Conservation Commission	\$ -	\$ -	\$ -	
015 Public Buildings	\$ 966,927	\$ 2,542,997	\$ 1,576,070	61.98%
015 Building Inspection	\$ 220,547	\$ 239,268	\$ 18,721	7.82%
028 Information Technology	\$ 819,232	\$ 817,460	\$ (1,772)	-0.22%
047 Economic Development	\$ 59,619	\$ 66,587	\$ 6,968	10.46%
055 Human Resources	\$ 132,306	\$ 132,306	\$ -	0.00%
048 Historic District	\$ 975	\$ 975	\$ -	0.00%
Fire Department	\$ 1,182,895	\$ 1,291,564	\$ 108,669	8.41%
016 Administration	\$ 297,852	\$ 316,476	\$ 18,624	5.88%
017 Supression and Rescue	\$ 545,379	\$ 615,924	\$ 70,545	11.45%
018 Maintenance and Support	\$ 339,664	\$ 359,164	\$ 19,500	5.43%
Police Department	\$ 6,801,983	\$ 7,080,329	\$ 278,346	3.93%
019 Administartion	\$ 694,314	\$ 742,588	\$ 48,274	6.50%
020 Patrol and Detectives	\$ 4,926,803	\$ 5,111,512	\$ 184,709	3.61%
021 Maintenance and Support	\$ 240,003	\$ 233,880	\$ (6,123)	-2.62%
022 Traffic Division	\$ 9,400	\$ 10,180	\$ 780	7.66%
023 Animal Control	\$ 101,599	\$ 138,520	\$ 36,921	26.65%
025 Communications	\$ 829,864	\$ 843,649	\$ 13,785	1.63%
027 Health Services	\$ 130,267	\$ 136,154	\$ 5,887	4.32%
040 Misc Centralized Serv	\$ 823,542	\$ 792,033	\$ (31,509)	-3.98%
041 Legal	\$ 224,000	\$ 216,000	\$ (8,000)	-3.70%
042 Employee Benefits	\$ 7,944,181	\$ 9,189,798	\$ 1,245,617	13.55%
043 Misc Non-Town Agencies	\$ 2,646,139	\$ 2,984,896	\$ 338,757	11.35%
045 Reserve Wage & Benfits	\$ 351,801	\$ 579,657	\$ 227,856	39.31%
046 Reserve Contingency	\$ 35,000	\$ 35,000	\$ -	0.00%
Public Works	\$ 5,458,045	\$ 6,008,470	\$ 550,425	9.16%
030 Engineering & Adminstration	\$ 791,043	\$ 866,210	\$ 75,167	8.68%
031 Highway	\$ 3,204,577	\$ 3,603,093	\$ 398,516	11.06%
032 SENDD	\$ 805,000	\$ 812,900	\$ 7,900	0.97%
033 Solid Waste	\$ 382,925	\$ 423,479	\$ 40,554	9.58%
034 Street Lighting	\$ 170,000	\$ 190,000	\$ 20,000	10.53%
035 Tree Removal	\$ 104,500	\$ 112,788	\$ 8,288	7.35%
Park & Recreation	\$ 1,675,037	\$ 3,251,844	\$ 1,576,807	48.49%
036 Parks	\$ 801,445	\$ 2,348,473	\$ 1,547,028	65.87%
037 Recreation	\$ 534,306	\$ 554,525	\$ 20,219	3.65%
038 Senior Center	\$ 286,536	\$ 293,379	\$ 6,843	2.33%
039 Social Services	\$ 52,750	\$ 55,467	\$ 2,717	4.90%
050 General Fund Debt	\$ 6,675,731	\$ 6,462,434	\$ (213,297)	-3.30%
Watertown School District	\$ 57,599,764	\$ 60,211,962	\$ 2,612,198	4.34%
TOTAL	\$ 95,921,178	\$ 104,380,486	\$ 8,639,994	8.82%

Watertown Town Council
 Executive Summary FY 26/27
 Town Manager Recommended Budget
 April 2, 2026
 Page 6

Departments	FY26/27 Department Request	FY 26/27 Town Manager Reccomended	\$	%
Town Council	\$ 19,700	\$ 19,700	\$ -	0%
Town Manager	\$ 373,735	\$ 373,735	\$ -	0%
Finance Department	\$ 1,181,703	\$ 1,181,703	\$ -	0%
Administration	\$ 619,754	\$ 619,754	\$ -	0%
Tax Collector	\$ 286,033	\$ 286,033	\$ -	0%
Assessor	\$ 275,916	\$ 275,916	\$ (0)	0%
Town Clerk	\$ 251,452	\$ 251,452	\$ -	0%
Elections	\$ 135,995	\$ 135,995	\$ -	0.00%
P&Z - Land Use	\$ 378,166	\$ 378,166	\$ -	0%
Zoning Board of Appeals	\$ -	\$ -	\$ -	
Conservation Commissi	\$ -	\$ -	\$ -	
Public Buildings	\$ 2,542,997	\$ 2,448,700	\$ (94,297)	-3.85%
Building Inspection	\$ 239,268	\$ 239,268	\$ -	0%
Information Technology	\$ 817,460	\$ 817,460	\$ -	0%
Economic Development	\$ 66,587	\$ 66,587	\$ -	0%
Human Resources	\$ 132,306	\$ 132,306	\$ -	0%
Historic District	\$ 975	\$ 975	\$ -	0%
Fire Department	\$ 1,291,564	\$ 1,291,564	\$ -	0%
Administration	\$ 316,476	\$ 316,476	\$ -	0%
Supression and Rescue	\$ 615,924	\$ 615,924	\$ -	0%
Maintenance and Support	\$ 359,164	\$ 359,164	\$ -	0%
Police Department	\$ 7,080,329	\$ 7,057,159		0%
Administartion	\$ 742,588	\$ 742,588	\$ -	0%
Patrol and Detectives	\$ 5,111,512	\$ 5,088,342	\$ (23,170)	-0.46%
Maintenance and Support	\$ 233,880	\$ 233,880	\$ -	0%
Traffic Division	\$ 10,180	\$ 10,180	\$ -	0%
Animal Control	\$ 138,520	\$ 138,520	\$ -	0%
Communications	\$ 843,649	\$ 843,649	\$ -	0%
Health Services	\$ 136,154	\$ 136,154	\$ -	0%
Misc Centralized Serv	\$ 792,033	\$ 792,033	\$ -	0%
Legal	\$ 216,000	\$ 216,000	\$ -	0%
Employee Benefits	\$ 9,189,798	\$ 9,189,798	\$ -	0%
Misc Non-Town Agencies	\$ 2,984,896	\$ 2,834,896	\$ (150,000)	-5.29%
Reserve Wage & Benfits	\$ 579,657	\$ 579,657	\$ -	0%
Reserve Contingency	\$ 35,000	\$ 35,000	\$ -	0%
Public Works	\$ 6,008,470	\$ 6,008,470	\$ -	0%
Engineering & Adminstrat	\$ 866,210	\$ 866,210	\$ -	0%
Highway	\$ 3,603,093	\$ 3,603,093	\$ -	0%
SEND	\$ 812,900	\$ 812,900	\$ -	0%
Solid Waste	\$ 423,479	\$ 423,479	\$ -	0%
Street Lighting	\$ 190,000	\$ 190,000	\$ -	0%
Tree Removal	\$ 112,788	\$ 112,788	\$ -	0%
Park & Recreation	\$ 3,251,844	\$ 1,821,142	\$ -	0.00%
Parks	\$ 2,348,473	\$ 918,531	\$ (1,429,942)	-155.68%
Recreation	\$ 554,525	\$ 553,765	\$ (760)	-0.14%
Senior Center	\$ 293,379	\$ 293,379	\$ -	0%
Social Services	\$ 55,467	\$ 55,467	\$ -	0%
General Fund Debt	\$ 6,462,434	\$ 6,462,434	\$ -	0%
Watertown School Distric	\$ 60,211,962	\$ 60,211,962	\$ -	0%
TOTAL	\$ 104,380,486	\$ 102,682,316	\$ (1,698,169)	-1.63%

Watertown Town Council
 Executive Summary FY 26/27
 Town Manager Recommended Budget
 April 2, 2026
 Page 7

Department	FY25/26 Adopted	FY 26/27 Town Manager Recommened	\$	%
001 Town Council	\$ 19,700	\$ 19,700	\$ -	0.00%
002 Town Manager	\$ 363,193	\$ 373,735	\$ 10,542	2.82%
Finance Department	\$ 1,075,316	\$ 1,181,703	\$ 106,387	9.00%
004 Administration	\$ 560,715	\$ 619,754	\$ 59,039	9.53%
006 Tax Collector	\$ 253,699	\$ 286,033	\$ 32,334	11.30%
007 Assessor	\$ 260,902	\$ 275,916	\$ 15,014	5.44%
009 Town Clerk	\$ 242,288	\$ 251,452	\$ 9,164	3.64%
010 Elections	\$ 138,745	\$ 135,995	\$ (2,750)	-2.02%
011 P&Z - Land Use	\$ 333,945	\$ 378,166	\$ 44,221	11.69%
012 Zoning Board of Appeals	\$ -		\$ -	
013 Conservation Commission	\$ -		\$ -	
015 Public Buildings	\$ 966,927	\$ 2,448,700	\$ 1,481,773	60.51%
015 Building Inspection	\$ 220,547	\$ 239,268	\$ 18,721	7.82%
028 Information Technology	\$ 819,232	\$ 817,460	\$ (1,772)	-0.22%
047 Economic Development	\$ 59,619	\$ 66,587	\$ 6,968	10.46%
055 Human Resources	\$ 132,306	\$ 132,306	\$ -	0.00%
048 Historic District	\$ 975	\$ 975	\$ -	0.00%
Fire Department	\$ 1,182,895	\$ 1,291,564	\$ 108,669	8.41%
016 Administration	\$ 297,852	\$ 316,476	\$ 18,624	5.88%
017 Supression and Rescue	\$ 545,379	\$ 615,924	\$ 70,545	11.45%
018 Maintenance and Support	\$ 339,664	\$ 359,164	\$ 19,500	5.43%
Police Department	\$ 6,801,983	\$ 7,057,159	\$ 255,176	3.62%
019 Administartion	\$ 694,314	\$ 742,588	\$ 48,274	6.50%
020 Patrol and Detectives	\$ 4,926,803	\$ 5,088,342	\$ 161,539	3.17%
021 Maintenance and Support	\$ 240,003	\$ 233,880	\$ (6,123)	-2.62%
022 Traffic Division	\$ 9,400	\$ 10,180	\$ 780	7.66%
023 Animal Control	\$ 101,599	\$ 138,520	\$ 36,921	26.65%
025 Communications	\$ 829,864	\$ 843,649	\$ 13,785	1.63%
027 Health Services	\$ 130,267	\$ 136,154	\$ 5,887	4.32%
040 Misc Centralized Serv	\$ 823,542	\$ 792,033	\$ (31,509)	-3.98%
041 Legal	\$ 224,000	\$ 216,000	\$ (8,000)	-3.70%
042 Employee Benefits	\$ 7,944,181	\$ 9,189,798	\$ 1,245,617	13.55%
043 Misc Non-Town Agencies	\$ 2,646,139	\$ 2,834,896	\$ 188,757	6.66%
045 Reserve Wage & Benfits	\$ 351,801	\$ 579,657	\$ 227,856	39.31%
046 Reserve Contingency	\$ 35,000	\$ 35,000	\$ -	0.00%
Public Works	\$ 5,458,045	\$ 6,008,470	\$ 550,425	9.16%
030 Engineering & Adminstration	\$ 791,043	\$ 866,210	\$ 75,167	8.68%
031 Highway	\$ 3,204,577	\$ 3,603,093	\$ 398,516	11.06%
032 SENDD	\$ 805,000	\$ 812,900	\$ 7,900	0.97%
033 Solid Waste	\$ 382,925	\$ 423,479	\$ 40,554	9.58%
034 Street Lighting	\$ 170,000	\$ 190,000	\$ 20,000	10.53%
035 Tree Removal	\$ 104,500	\$ 112,788	\$ 8,288	7.35%
Park & Recreation	\$ 1,675,037	\$ 1,821,142	\$ 146,105	8.02%
036 Parks	\$ 801,445	\$ 918,531	\$ 117,086	12.75%
037 Recreation	\$ 534,306	\$ 553,765	\$ 19,459	3.51%
038 Senior Center	\$ 286,536	\$ 293,379	\$ 6,843	2.33%
039 Social Services	\$ 52,750	\$ 55,467	\$ 2,717	4.90%
050 General Fund Debt	\$ 6,675,731	\$ 6,462,434	\$ (213,297)	-3.30%
Watertown School District	\$ 57,599,764	\$ 60,211,962	\$ 2,612,198	4.34%
TOTAL	\$ 95,921,178	\$ 102,682,316	\$ 5,487,952	7.05%

Watertown Town Council
 Executive Summary FY 26/27
 Town Manager Recommended Budget
 April 2, 2026
 Page 8

FINANCE BUDGET BOOK		-Revenue		2.20.26	10/31/2026
Account	Description	2024-2025	2025-2026	2025-2026	2026-2027
		Adopted Budget	Adopted Budget	Received to Date	Estimated Revenue
General Fund					
010.40100.410.0000.0000	TAXES- CURRENT YEAR	72,518,326	76,649,048	75,871,385	
010.40103.410.0000.0000	TAXES-MV SUPPLEMENT	850,000	775,000	806,295	800,000
010.40105.410.0000.0000	TAXES- PRIOR YEARS	550,000	510,000	490,420	510,000
010.40106.410.0000.0000	MISC. TAX COLLECTOR	325,000	375,000	250,560	350,000
010.40110.410.0000.0000	SCHOLARSHIP FUND	1,000	-	-	-
410 - Property Taxes					
010.40166.415.0000.0000	EQUALIZATION (ECS)	12,747,426	12,991,496	3,247,874	12,991,496
415 - State Of Conn. To School					
010.40200.420.0000.0000	PILOT, STATE PROPERTY	488,617	459,489	456,067	454,688
010.40201.420.0000.0000	PEQUOT/MOHEGAN	11,631	11,631	-	11,631
010.40204.420.0000.0000	EARLY VOTING GRANT	-	-	11,963	-
010.40215.420.0000.0000	ELDERLY TAX RELIEF	2,700	2,500	2,495	-
010.40221.420.0000.0000	TAX RELIEF ADD. VETERAN	22,412	25,000	18,846	16,758
010.40246.420.0000.0000	TELEPHONE ACCESS TAX	57,400	40,000	-	40,000
010.40248.420.0000.0000	MUNICIPAL GRANTS-IN-AID	642,281	642,281	-	642,281
010.40249.420.0000.0000	MOTOR VEHICLE CAP REIMBURSEMENT	1,322,647	-	-	-
010.40251.420.0000.0000	MRSF REVENUE SHARING	-	-	3,559	-
420 - State Of Conn To Town					
010.40305.425.1732.0000	COMMUN TOWER RENTAL	180,028	150,000	119,362	150,000
010.40311.425.0000.0000	MUNICIPALITIES NIPS ENV. FEE	15,371	15,371	(572)	-
010.40313.425.0000.0000	RECYCLING REBATES	-	950	1,033	1,550
010.40315.425.0000.0000	EQUIPMENT AND SCRAP	2,000	2,000	-	-
010.40316.425.0000.0000	SCRAP IRON, OIL, GLASS	18,000	15,000	9,901	14,852
010.40325.425.0000.0000	MISC TOWN CLERK FEES	50,000	48,000	30,647	42,840
010.40325.425.0900.0000	MISC FISHING & HUNTING	8,000	6,200	2,988	275
010.40325.425.0903.0000	TOWN CLERK DOG LICENSES	5,000	1,877	3,116	1,500
010.40325.425.0904.0000	CONVEYANCE TAX	280,000	279,230	235,780	330,000
010.40325.425.0905.0000	TOWN CLERK RECORDINGS	180,000	83,902	62,674	85,000
010.40325.425.0906.0000	ASSESSOR PHOTOCOPIES	200	300	80	100
010.40325.425.1574.0000	SUPPLEMENTAL DOG LICENSES	600	500	294	-
010.40325.425.1575.0000	SUPPLEMENTAL MARRIAGE LICENSES	2,200	1,000	1,564	1,100
010.40325.425.2173.0000	ANIM POPUL CONTROL	1,500	300	744	-
010.40325.425.2294.0000	3-LOCIP PRESERVATION	7,500	7,500	4,290	6,435
010.40331.425.0000.0000	POOL FEES	7,500	8,000	9,446	10,000
010.40331.425.0971.0000	SYLVAN LAKE FEES	-	-	780	1,500
010.40335.425.0000.0000	DAMAGE CLAIMS & SETTLEMENTS	5,000	5,000	-	5,000
010.40345.425.0000.0000	MISC.- LOCAL REVENUE	35,000	4,000	10,611	4,000
010.40345.425.3219.0000	TOWN AUCTION SALES	-	12,500	3,636	-
010.40359.425.0000.0000	TOWN VEHICLE USE	700	600	492	738
425 - Local Revenues					
010.40360.430.1639.0000	TRANSFER STATION PERMITS & FEES	100,000	95,000	87,679	131,519
010.40360.430.3099.0000	TRANSFER STATION PERMITS	13,000	-	-	-
010.40360.430.3100.0000	SOLID WASTE HAULER PERMITS	1,000	330	300	450
010.40410.430.0000.0000	ZONING BOARD OF APPEALS	3,000	1,500	1,000	1,000
010.40415.430.0000.0000	PLANNING & ZONING	11,000	10,000	3,633	10,000
010.40416.430.0000.0000	ZONING COMPLIANCE FEES	36,000	40,000	31,580	47,000
010.40418.430.0000.0000	SOIL/WATER STATE FEES	22,000	22,000	11,400	15,000
010.40420.430.0000.0000	INLAND-WETLANDS	8,500	7,440	2,535	4,000
010.40425.430.0000.0000	BUILDING PERMITS/STATE EDUC FEE	350,000	440,000	385,744	550,000
010.40425.430.0140.0000	BLDG INSP EDUC FEE	5,000	-	6,030	-
010.40427.430.0000.0000	BLASTING PERMITS	400	450	420	450
010.40428.430.0000.0000	STREET OPENING PERMITS	5,000	5,000	2,275	3,413
010.40430.430.0000.0000	MISC PERMITS AND FEES	500	-	-	-
430 - Permits And Fees					
010.40450.435.0000.0000	PARKING TICKETS	2,000	2,000	3,795	2,500
010.40455.435.0000.0000	PISTOL PERMITS	12,000	9,000	5,110	7,665
010.40460.435.0000.0000	POLICE REPORTS	5,500	3,000	2,313	3,470
010.40465.435.0000.0000	SOLICITOR PERMITS	2,200	2,200	604	906
010.40470.435.0000.0000	BINGO & RAFFLE	650	500	25	250
010.40474.435.0000.0000	ALARM CHARGES	15,500	15,500	5,900	8,850
010.40475.435.0000.0000	POLICE SERVICE	847,000	1,100,000	840,885	1,147,908
010.40485.435.0000.0000	MISC.- POLICE	50,500	50,500	17,022	25,532
010.40488.435.0000.0000	CT VCTF REIMBURSEMENT	25,000	-	-	-
010.40489.435.0000.0000	HOMELAND SECURITY REIMBURSEMENT	5,000	11,000	3,584	5,376
010.40490.435.0000.0000	ANIMAL CONTROL FEES	1,000	7,500	930	2,500
435 - Police Revenue					
010.40551.440.0000.0000	LATCHKEY PROGRAM	7,000	-	-	-
010.40565.440.0000.0000	MISCELLANEOUS SCHOOL	15,000	195,000	111,110	195,000
010.40567.440.0000.0000	COMMUNITY SERV REIMB	4,000	-	-	-
010.40155.415.0000.0000	BOE - NON PUBLIC HEALTH & SOCIAL SERVICES	43,674	40,000	32,807	33,000
440 - Board Of Education					
010.40600.445.0000.0000	INTEREST ON INVESTMENTS	420,000	365,000	-	967,975
010.40606.445.0000.0000	NATIONAL OPIOIDS SETTLEMENT	-	34,963	29,258	34,963
010.40610.445.0000.0000	TAFT CONTRIBUTIONS	195,000	195,000	225,000	195,000
010.40620.445.0000.0000	WATER & SEWER ADMIN. CHARGE	97,396	96,380	-	117,769
010.40663.445.0000.0000	BOND REIMB. HERITAGE	49,936	48,240	47,285	48,611
445 - Other General Fund Revenue					
General Fund Revenue Totals		92,691,795	95,921,178	83,514,554	20,031,851



TOWN OF WATERTOWN CONNEC
OFFICE OF THE TOWN MANAGER

Watertown Town Hall • 61 Echo Lake Road • Wa
Tel: 860.945.5255 • Fax: 860.945.4974 • www.watertownct.org

Town Council
Regular Meeting 4.06.2026
Item: 10 (c)

MEMORANDUM

To: Watertown Town Council
From: Mark A. Raimo, Town Manager
Date: April 2, 2026
Re: Water and Sewer Authority
Request for an Appropriation

The Watertown Water and Sewer Authority requests that the Town Council authorize the appropriation of \$1,000,000 from the Special Fund into the Water and Sewer Enterprise Funds, specifically Fund 015 (Sewer Operations) 015.50344.074.0000.9015 Sewage Disposal and Fund 017 (Water Operations) 017.50324.075.0000.9017 Utilities Water, in order to address costs exceeding the originally budgeted amounts and to ensure that all operational and contractual obligations are fully met. The funds within the Special Fund are directly allocated for Water and Sewer Authority purposes and are intended to support these enterprise operations.

This request is based on action taken by the Water & Sewer Authority at its March 18, 2026, meeting, at which time a motion was made by Authority members Joseph Masi and seconded by Keith Franson to appropriate the funds for this purpose, with the motion passing unanimously.

Consistent with that action, the proposed appropriation would be allocated with 75 percent, or \$750,000, directed to sewer operations and 25 percent, or \$250,000, directed to water operations. This measure is necessary to maintain the financial stability of the enterprise funds, support ongoing service delivery, and ensure timely payment of all obligations associated with the Town's water and sewer systems.



RESOLUTION

WHEREAS, the Water and Sewer authority requests that the Town Council authorize the appropriation of \$1,000,000 from the Special Fund into the Water and Sewer Enterprise Funds;

WHEREAS, The funds within the Special Fund are directly allocated for Water and Sewer Authority purposes and are intended to support these enterprise operations: and

WHEREAS, the appropriation would specifically be to:

- Fund 015 (Sewer Operations) 015.50344.074.0000.9015 - *Sewage Disposal* in the amount of \$750,000, and to
- Fund 017 (Water Operations) 017.50324.075.0000.9017 - *Utilities Water* in the amount of \$250,000; and

WHEREAS, the approval of an appropriation of funds would be to maintain the financial stability of the enterprise funds, support ongoing service delivery and ensure timely payment of all obligations associated with the Water and Sewer Authority systems.

NOW THEREFORE BE IT RESOLVED, by vote of the Watertown Town Council, the requested approval of the appropriation of funds.

Dated at Watertown, Connecticut this 6th day of April, 2026.

Jonathan Ramsay, Chairman
Watertown Town Council

At a regular meeting of the Watertown Town Council held on Monday, April 6, 2026 the foregoing resolution was moved for adoption by Councilman/Councilwoman_____. The motion was supported by Councilman/Councilwoman_____.

Motion declared adopted.

Susan King, Clerk
Watertown Town Council



RESOLUTION

WHEREAS, taxpayers have applied for Tax Refunds pursuant to Connecticut General Statutes, Refund of Excess Payments; and

WHEREAS, the Tax Collector certified the refunds in accordance with the provisions of Refund Statutes; and

WHEREAS, to refund taxpayers monies must be appropriated into the budget line item to expend the funds.

NOW THEREFORE BE IT RESOLVED, that the Town Council appropriates \$11,045.52 to line item from the General Fund for tax refunds. This amount includes the refund approved by the Watertown Town Council on March 16, 2026 for the Siemon Company Tax Appeal.

Dated at Watertown, Connecticut this 6th day of April, 2026.

Jonathan Ramsay, Chair
Watertown Town Council

At a regular meeting of the Watertown Town Council held on April 6, 2026, the foregoing resolution was moved for adoption by Councilman/Councilwoman _____.
The motion was supported by Councilman/Councilwoman _____.

Motion declared adopted.

Susan King, Clerk
Watertown Town Council



RESOLUTION

WHEREAS, taxpayers have made applications for property tax refunds in accordance with C.G.S. Sections *Refunds of Excess Payment*:

WHEREAS, per State Statute, the Tax Collector shall, after examination of such application, refer the same, with recommendations thereon, to the Town Council, and shall certify to the amount of refund, if any, to which the applicant is entitled.

WHEREAS, upon receipt of such application and certification, the Town Council shall draw an order upon the Finance Department in favor of such applicant for the amount of refund so certified.

NOW THEREFORE BE IT RESOLVED that the Town Council authorizes a request that the Finance Department shall issue the payments for the certified refunds.

Dated at Watertown, Connecticut this 6th day of April, 2026.

Jonathan Ramsay, Chair
Watertown Town Council

At a regular meeting of the Watertown Town Council held on April 6, 2026, the foregoing resolution was moved for adoption by Councilman/Councilwoman _____.
The motion was supported by Councilman/Councilwoman _____.

Motion declared adopted.

Susan King, Clerk
Watertown Town Council

ACTION TAKEN BY THE TOWN COUNCIL: Refund Property Taxes, Interest and Fees of \$ _____

At a regular meeting of the Town Council held on _____,

refunds were authorized to the below applicants.

Bill	Name	Address	City/State/Zip	Prop Loc/Vehicle Info.	Reason	Tax	Int	Fee	Refund
2024-04-0082005	CHRISTIE GILBERT B	51 MALVERN HILL RD	WATERTOWN, CT	2012/1C4RJFAG4CC160162	Sec. 12-129 Refund of Excess Payments	69.07	3.11	0	72.18
2024-03-0062397	MAGNOTTI BRIANNA L	197 SKILTON RD	WATERTOWN, CT	2019/JM1DKFB75K1427504	Sec. 12-129 Refund of Excess Payments	343.23	0	0	343.23
2024-03-0064689	NISSAN INFINITI LT LLC	P O BOX 22059	NASHVILLE, TN 37	2023/JN8BT3CB3PW182920	Sec. 12-129 Refund of Excess Payments	105.11	0	0	105.11
2024-03-0064691	NISSAN INFINITI LT LLC	P O BOX 22059	NASHVILLE, TN 37	2022/3N1AB8CV7NY301806	Sec. 12-129 Refund of Excess Payments	201.75	0	0	201.75
2024-01-0008918	ZOIS ANASTASIA	21515 28TH AVENUE	BAYSIDE, NY 1136	50 J RYAN WAY	Sec. 12-129 Refund of Excess Payments	194.52	0	0	194.52
2024-01-0008919	ZOIS ANASTASIA	21515 28TH AVENUE	BAYSIDE, NY 1136	LOT8 J RYAN WAY	Sec. 12-129 Refund of Excess Payments	204.27	0	0	204.27
2024-01-0008920	ZOIS ANASTASIA	21515 28TH AVENUE	BAYSIDE, NY 1136	LOT9 J RYAN WAY	Sec. 12-129 Refund of Excess Payments	60.78	0	0	60.78
TOTAL						1,178.73	3.11	0.00	1,181.84

Susan King, Clerk of the Town Council