

TOWN OF JERUSALEM
IN THE COUNTY OF YATES, NEW YORK

PROPOSED BUDGET
2026 BUDGET

For Fiscal Year
Beginning January 1, 2026
and
Ending December 31, 2026

Town Supervisor Jamie Sisson
Clerk Sheila McMichael
Council Member James Bird
Council Member Daryl Jones
Council Member Ritch Lent
Council Member Sarah Purdy

CERTIFICATION OF CLERK

I certify that this is a true copy of the budget for the Town of Jerusalem for the fiscal year ending December 31, 2026 as it was adopted by the Town on _____, 2025.

I also certify that the date of the most recent assessment roll is July 1, 2025 and the taxable assessed valuation on which taxes are levied for the fiscal year ending December 31, 2026 is \$1,223,125,426.

Signed: _____
Clerk

S E A L

Date: _____

TOWN OF JERUSALEM
2026 BUDGET
BUDGET SUMMARY AND TAX RATE

	<u>- 960 Appropriations</u>	<u>- 590 Estimated Revenues</u>	<u>- 599 Use of Fund Balance</u>	<u>- 510/1001 Tax Levy</u>	<u>Assessed Value</u>	<u>2026 AV Tax Rate Per \$1,000</u>	<u>2025 AV Tax Rate Per \$1,000</u>
A - GENERAL FUND	\$ 1,135,622	\$ 246,856	\$ 325,000	\$ 563,766	\$ 1,223,125,426	\$ 0.46092	\$ 0.42824
B - GENERAL FUND TOWN OUTSIDE	203,675	54,100	80,000	69,575	1,213,382,744	0.05734	0.06526
DA - HIGHWAY FUND	2,500	-	1,500	1,000	1,223,125,426	0.00082	0.00083
DB - HIGHWAY FUND TOWN OUTSIDE	<u>2,461,445</u>	<u>657,321</u>	<u>350,000</u>	<u>1,454,124</u>	1,213,382,744	<u>1.19841</u>	<u>1.08838</u>
TOTAL	<u>\$ 3,803,242</u>	<u>\$ 958,277</u>	<u>\$ 756,500</u>	<u>\$ 2,088,465</u>		<u>\$ 1.71748</u>	<u>\$ 1.58270</u>
SW - WATER FUND	\$ 1,619,086	\$ 847,968	\$ 212,641	\$ 558,477			
SS - SEWER FUND	1,326,382	889,705	230,380	206,297	* Not included in Tax Cap.		
SL - STREET LIGHTING	<u>7,100</u>	<u>-</u>	<u>500</u>	<u>6,600</u>			
TOTAL	<u>\$ 2,952,568</u>	<u>\$ 1,737,673</u>	<u>\$ 443,521</u>	<u>\$ 771,374</u>			
			Subtotal	\$ 2,859,839			
			Total Levy for Tax Cap	\$ 2,653,542			

TOWN OF JERUSALEM
2026 BUDGET
GENERAL FUND - EXPENDITURES ("A")

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2025	YEAR-TO- DATE 06/30/25	PROJECTED YEAR-END	PROPOSED 2026
		2022	2023	2024				
<u>TOWN BOARD</u>								
Salary	A1010.1	\$ 20,238	\$ 20,236	\$ 20,236	\$ 20,240	\$ 10,118	\$ 20,240	\$ 20,240
Medical Buy-Out	.1A	0	0	0	0	0	0	0
Contractual	.4	317	1,457	101	11,050	3,528	10,300	8,550
<u>JUSTICES</u>								
Salary	A1110.1	18,042	22,214	22,880	15,079	7,540	15,079	15,225
Court Clerk	.1a	0	0	0	8,487	4,244	8,487	8,569
Contractual	.4	838	3,351	724	5,850	1,255	5,850	8,750
<u>SUPERVISOR</u>								
Salary	A1220.1	14,348	15,848	16,642	17,474	8,737	17,474	17,475
Contractual	.4	1,000	1,341	1,125	2,200	1,384	2,484	1,750
<u>TAX COLLECTION</u>								
Salary	A1330.1	3,060	5,500	6,044	6,825	5,087	6,825	7,300
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0
Contractual	.4	2,870	2,747	2,446	3,105	2,282	3,105	4,350
<u>BUDGET</u>								
Salary	A1340.1	0	0	0	0	0	0	0
Contractual	.4	15,992	20,075	23,025	25,000	18,975	25,425	26,500
<u>ASSESSORS</u>								
Salary	A1355.1	55,557	57,545	67,335	64,249	31,186	72,461	73,030
Clerk	.1a	0	0	0	0	0	0	19,500
Equipment	.2	20,000	0	0	0	0	0	0
Contractual	.4	20,162	43,557	39,357	31,125	9,374	18,148	24,656
<u>TOWN CLERK</u>								
Salary	A1410.1	52,840	55,900	61,077	61,923	31,038	61,923	68,125
Contractual	.4	1,328	1,677	2,328	2,000	155	2,000	2,285
<u>ATTORNEY</u>								
Contractual	A1420.4	14,093	14,290	12,895	31,200	3,469	20,000	31,200
<u>PERSONNEL</u>								
Salary	A1430.1	110,990	88,183	101,586	114,500	49,964	102,200	121,700
<u>ENGINEER</u>								
Contractual	A1440.4	340	0	0	0	0	0	0
<u>BOARD OF ETHICS</u>								
Salary	A1470.1	0	0	0	0	0	0	250
Contractual	.4	1,750	1,750	1,900	2,375	0	2,375	2,375
<u>BUILDINGS</u>								
Salary	A1620.1	0	0	0	0	2,328	3,000	0
Contractual	A1620.4	34,731	44,566	36,648	36,947	19,128	36,947	39,903

TOWN OF JERUSALEM
2026 BUDGET
GENERAL FUND - EXPENDITURES ("A")

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2025	YEAR-TO- DATE 06/30/25	PROJECTED YEAR-END	PROPOSED 2026
		2022	2023	2024				
<u>STOREROOM</u>								
Contractual	A1660.4	2,231	2,128	3,880	3,200	521	3,200	3,200
<u>CENTRAL PRINTING/MAILING</u>								
Contractual	A1670.4	11,136	11,508	12,814	14,000	5,939	14,200	15,000
<u>DATA PROCESSING</u>								
Contractual	A1680.4	10,716	19,761	15,776	18,016	0	15,000	22,000
<u>SPECIAL ITEMS</u>								
Unallocated Insurance	A1910.4	38,748	42,211	50,254	50,000	50,703	50,703	53,500
Municipal Assoc. Dues	A1920.4	1,100	1,100	1,350	1,350	1,500	1,500	1,500
Loss on Disposal of Fixed Assests	A1995.4	0	0	33,513	0	0	0	0
<u>OTHER</u>								
Contractual	A1989.4	0	0	0	0	0	0	0
<u>CONTINGENCY</u>								
Contractual	A1990.4	N/A	N/A	N/A	17,000	0	0	17,000
TOTAL GENERAL GOVERNMENT SUPPORT		\$ 452,427	\$ 476,945	\$ 533,936	\$ 563,195	\$ 268,454	\$ 518,926	\$ 613,933
<u>TRAFFIC CONTROL</u>								
Contractual	A3310.4	2,041	4,964	4,645	5,000	3,919	5,000	5,000
<u>MISC PUBLIC SAFETY</u>								
Contractual	A3989.4	0	0	0	0	0	0	0
TOTAL PUBLIC SAFETY		\$ 2,041	\$ 4,964	\$ 4,645	\$ 5,000	\$ 3,919	\$ 5,000	\$ 5,000
<u>TRANSPORTATION</u>								
Salary	A5010.1	64,534	65,969	68,937	72,384	36,192	72,384	72,384
Contractual	.4	618	2,412	1,619	2,800	735	2,800	3,000
<u>GARAGE</u>								
Equip./Cap. Outlay	A5132.2	0	0	0	0	0	0	0
Contractual	.4	34,174	23,467	37,553	60,800	11,733	30,000	60,800
<u>STREET LIGHTING</u>								
Contractual	A5182.4	18,301	22,098	13,743	19,740	7,933	19,740	20,700
TOTAL TRANSPORTATION		\$ 117,627	\$ 113,947	\$ 121,851	\$ 155,724	\$ 56,593	\$ 124,924	\$ 156,884
<u>VETERANS SERVICES</u>								
Contractual	A6510.4	2,700	2,606	2,581	3,500	778	3,500	4,000
TOTAL ECONOMIC ASSISTANCE		\$ 2,700	\$ 2,606	\$ 2,581	\$ 3,500	\$ 778	\$ 3,500	\$ 4,000
<u>YOUTH PROGRAM</u>								
Salary	A7310.1	11,163	12,115	13,979	15,000	1,004	4,400	20,410
Contractual	.4	2,113	3,335	3,657	4,850	450	450	5,800
<u>LIBRARY</u>								
Salary	A7410.4	1,000	1,000	1,000	1,000	0	1,000	1,000
<u>MUSEUM</u>								
Contractual	A7450.4	0	0	0	1,000	0	0	1,000

TOWN OF JERUSALEM
2026 BUDGET
GENERAL FUND - EXPENDITURES ("A")

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2025	YEAR-TO- DATE 06/30/25	PROJECTED YEAR-END	PROPOSED 2026
		2022	2023	2024				
<u>HISTORIAN</u>								
Salary	A7510.1	450	466	475	475	0	475	475
Contractual	.4	782	509	0	1,600	0	300	1,600
TOTAL CULTURE & RECREATION		\$ 15,508	\$ 17,425	\$ 19,110	\$ 23,925	\$ 1,454	\$ 6,625	\$ 30,285
<u>SEWAGE</u>								
Sanitary Sewers	A8120.4	0	0	270,244	0	0	0	0
<u>REFUSE & GARBAGE</u>								
Salary	A8160.1	756	635	1,071	1,500	1,343	1,343	1,800
Contractual	.4	6,398	3,739	3,514	7,800	35	4,228	5,000
<u>CEMETERY</u>								
Salary	A8810.1	0	0	0	0	0	0	0
Contractual	A8810.4	4,400	5,500	7,295	9,500	0	6,000	9,500
TOTAL HOME & COMMUNITY SERVICES		\$ 11,554	\$ 9,874	\$ 282,123	\$ 18,800	\$ 1,378	\$ 11,571	\$ 16,300
<u>HEALTH/WATERSHED</u>								
Misc. Home & Community Services	A8989.4	31,780	32,835	85,542	34,275	0	34,275	37,020
TOTAL HEALTH/WATERSHED		\$ 31,780	\$ 32,835	\$ 85,542	\$ 34,275	\$ 0	\$ 34,275	\$ 37,020
<u>EMPLOYEE BENEFITS</u>								
State Retirement	A9010.8	24,501	33,930	40,269	45,000	0	48,000	57,500
Social Security	A9030.8	26,550	25,925	28,438	31,000	14,118	30,000	34,500
Unemployment Ins.	A9050.8	0	0	0	0	0	0	0
Hospital & Medical Ins.	A9060.8	96,092	129,018	221,508	176,000	85,241	176,000	180,200
Other Employee Benefits	A9189.8	0	0	0	0	0	0	0
TOTAL EMPLOYEE BENEFITS		\$ 147,143	\$ 188,873	\$ 290,215	\$ 252,000	\$ 99,359	\$ 254,000	\$ 272,200
TOTAL DEBT SERVICE		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>INTERFUND TRANSFERS</u>								
Interfund Transfer	A9901.9	0	0	3,000	0	0	0	0
TOTAL INTERFUND TRANSFERS		\$ 0	\$ 0	\$ 3,000	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES		\$ 780,780	\$ 847,468	\$ 1,343,005	\$ 1,056,419	\$ 431,934	\$ 958,820	\$ 1,135,622

TOWN OF JERUSALEM
2026 BUDGET
GENERAL FUND - REVENUES ("A")

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2025	YEAR-TO- DATE 06/30/25	PROJECTED YEAR-END	PROPOSED 2026
		2022	2023	2024				
Real Property Taxes	A1001	\$ 579,151	\$ 601,357	\$ 590,331	\$ 515,412	\$ 514,015	\$ 514,015	\$ 563,766
Other Payments Lieu of Taxes	A1081	2,158	3,036	2,106	2,000	1,010	1,010	1,200
Other Tx Items	A1089	0	0	0	0	1,397	1,397	0
Interest & Penalties	A1090	8,496	8,721	8,116	8,000	0	8,000	8,000
County Sales Tax	A1120	0	0	149,947	0	72,000	72,000	0
Cable TV	A1170	53,933	57,309	56,286	53,227	50,038	50,038	51,000
TOTAL OTHER TAX ITEMS		\$ 64,587	\$ 69,067	\$ 216,455	\$ 63,227	\$ 124,445	\$ 132,445	\$ 60,200
Clerk Fees	A1255	1,751	2,629	3,274	1,800	669	1,800	1,800
TOTAL DEPARTMENTAL INCOME		\$ 1,751	\$ 2,629	\$ 3,274	\$ 1,800	\$ 669	\$ 1,800	\$ 1,800
Interest & Earnings	A2401	1,369	933	888	1,000	1,541	2,000	2,000
TOTAL USE OF MONEY & PROPERTY		\$ 1,369	\$ 933	\$ 888	\$ 1,000	\$ 1,541	\$ 2,000	\$ 2,000
Dog Licenses	A2544	2,141	1,940	2,334	2,000	680	2,000	2,000
TOTAL LICENSES AND PERMITS		\$ 2,141	\$ 1,940	\$ 2,334	\$ 2,000	\$ 680	\$ 2,000	\$ 2,000
Fines & Forfeitures	A2610	8,838	7,988	10,511	10,000	3,747	7,500	7,500
TOTAL FINES & FORFEITURES		\$ 8,838	\$ 7,988	\$ 10,511	\$ 10,000	\$ 3,747	\$ 7,500	\$ 7,500
Sale of Scrap & Materials	A2650	0	1,500	0	0	0	0	0
Insurance Recoveries	A2680	0	0	2,017	0	0	0	0
TOTAL SALE PROPERTY/COMPENSATION		\$ 0	\$ 1,500	\$ 2,017	\$ 0	\$ 0	\$ 0	\$ 0
AIM	A2750	0	0	0	7,250	0	0	0
Unclassified	A2770	22,646	42,373	24,604	16,305	4,114	14,105	14,205
TOTAL MISCELLANEOUS		\$ 22,646	\$ 42,373	\$ 24,604	\$ 23,555	\$ 4,114	\$ 14,105	\$ 14,205
State Aid - Per Capita	A3001	17,899	17,899	17,899	17,899	0	17,899	17,899
State Aid - Mortgage Tax	A3005	177,607	104,892	141,148	135,000	89,046	135,000	135,000
State Aid - Real Property Tax Administrator	A3040	7,251	0	0	0	7,484	7,484	0
State Aid - Youth Programs	A3820	3,800	4,000	13,688	3,500	0	3,500	5,000
State Aid - Other	A3960	0	0	51,252	0	0	1,252	1,252
TOTAL STATE AID		\$ 206,557	\$ 126,791	\$ 223,987	\$ 156,399	\$ 96,530	\$ 165,135	\$ 159,151
Federal Aid - Other	A5031	0	0	270,244	0	0	0	0
TOTAL FEDERAL AID		\$ 0	\$ 0	\$ 270,244	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTERFUND TRANSFERS		\$ 12,000	\$ 0	\$ 3,000	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL REVENUES		\$ 899,040	\$ 854,578	\$ 1,347,644	\$ 773,393	\$ 745,740	\$ 838,999	\$ 810,622

TOWN OF JERUSALEM
2026 BUDGET
GENERAL FUND TOWN OUTSIDE VILLAGE - EXPENDITURES ("B")

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2025	YEAR-TO- DATE 06/30/25	PROJECTED YEAR-END	PROPOSED 2026
		2022	2023	2024				
CONTINGENCY	B1990.4	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
BUDGET								
Salary	B1340.1	0	0	0	0	0	0	0
Contractual	.4	6,500	5,500	4,395	6,300	3,150	6,300	6,450
GENERAL GOVERNMENT SUPPORT								
Contractual	B1710.4	0	0	0	0	0	0	0
TOTAL GENERAL GOVERNMENT SUPPORT		\$ 6,500	\$ 5,500	\$ 4,395	\$ 6,300	\$ 3,150	\$ 6,300	\$ 6,450
HEALTH								
Salary	B4020.1	2,864	5,000	5,275	5,539	2,769	5,539	6,100
Contractual	.4	298	0	20	100	0	100	100
TOTAL HEALTH		\$ 3,162	\$ 5,000	\$ 5,295	\$ 5,639	\$ 2,769	\$ 5,639	\$ 6,200
LIBRARY								
Salary	B7410.1	0	0	0	0	0	0	0
Contractual	.4	7,000	7,000	7,000	7,000	0	7,000	7,000
TOTAL CULTURE AND RECREATION		\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 0	\$ 7,000	\$ 7,000
ZONING								
Salary	B8010.1	54,310	52,078	60,457	64,818	30,451	68,780	71,300
Clerk	.1a	0	0	0	0	0	0	21,075
Equipment & Capital Outlay	.2	40,627	0	0	0	0	0	0
Contractual	.4	40,130	41,996	25,557	55,165	23,956	55,674	57,975
PLANNING								
Salary	B8020.1	591	286	383	1,000	0	0	1,575
Contractual	.4	7,300	4,859	5,378	11,735	471	5,500	10,500
OTHER								
Other	B8989.4	840	960	800	1,100	160	1,000	1,100
TOTAL HOME AND COMMUNITY SERVICE		\$ 143,798	\$ 100,179	\$ 92,575	\$ 133,818	\$ 55,038	\$ 130,954	\$ 163,525
EMPLOYEE BENEFITS								
State Retirement	B9010.8	2,796	4,825	4,965	7,500	0	8,805	11,500
Social Security	B9030.8	4,355	4,314	4,923	6,500	2,531	6,500	8,000
Unemployment Ins.	B9050.8	0	0	0	0	0	0	0
Hospital & Medical Ins.	B9060.8	21,357	16,641	0	0	0	0	1,000
Other Employee Benefits	B9189.8	0	0	0	0	0	0	0
TOTAL EMPLOYEE BENEFITS		\$ 28,508	\$ 25,779	\$ 9,888	\$ 14,000	\$ 2,531	\$ 15,305	\$ 20,500
TOTAL DEBT SERVICE		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
INTERFUND TRANSFERS								
Interfund Transfers	B9901.9	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES		\$ 188,968	\$ 143,458	\$ 119,153	\$ 166,757	\$ 63,489	\$ 165,197	\$ 203,675

TOWN OF JERUSALEM
2026 BUDGET
GENERAL FUND TOWN OUTSIDE VILLAGE - REVENUES ("B")

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET	YEAR-TO-DATE	PROJECTED	PROPOSED
		2022	2023	2024	2025	06/30/25	YEAR-END	2026
REAL PROPERTY TAXES	B1001	\$ 82,848	\$ 74,689	\$ 76,445	\$ 78,006	\$ 78,007	\$ 78,007	\$ 69,575
Other Payments Lieu of Taxes	B1081	0	0	0	0	0	0	0
Other Tax Items	B1089	0	0	0	0	1,800	1,800	0
Interest & Penalties	B1090	0	0	0	0	0	0	0
County Sales Tax	B1120	0	0	0	0	0	0	20,000
TOTAL OTHER TAX ITEMS		\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,800	\$ 1,800	\$ 20,000
Safety Inspection Fees	B1560	920	260	950	900	1,050	1,100	2,000
Charge for Tax Advertising & Exp.	B2110	0	699	1,344	0	0	0	0
TOTAL DEPARTMENTAL INCOME		\$ 920	\$ 959	\$ 2,294	\$ 900	\$ 1,050	\$ 1,100	\$ 2,000
Interest & Earnings	B2401	228	74	78	100	52	100	100
TOTAL USE OF MONEY & PROPERTY		\$ 228	\$ 74	\$ 78	\$ 100	\$ 52	\$ 100	\$ 100
Building & Alteration Permits	B2555	31,592	52,340	69,199	30,000	21,254	33,202	30,000
Permits, Other	B2590	3,100	4,200	3,700	2,000	990	1,500	2,000
TOTAL LICENSES AND PERMITS		\$ 34,692	\$ 56,540	\$ 72,899	\$ 32,000	\$ 22,244	\$ 34,702	\$ 32,000
Fines & Forfeitures	B2610	0	0	0	0	0	0	0
TOTAL FINES & FORFEITURES		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sale Equipment	B2665	20,000	0	0	0	0	0	0
Insurance Recoveries	B2680	1,893	0	0	0	0	0	0
TOTAL SALE PROPERTY/COMPENSATION		\$ 21,893	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Unclassified	B2770	98	0	0	0	465	465	0
TOTAL MISCELLANEOUS		\$ 98	\$ 0	\$ 0	\$ 0	\$ 465	\$ 465	\$ 0
State Aid - Per Capita	B3001	0	0	0	0	0	0	0
State Aid - Mortgage Tax	B3005	0	0	0	0	0	0	0
State Aid - Real Property Tax Administratic	B3040	0	0	0	0	0	0	0
State Aid - FEMA & STAR	B3820	0	0	0	0	0	0	0
State Aid - CHIPS	B3902	0	0	0	0	0	0	0
TOTAL STATE AID		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTERFUND TRANSFERS		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL REVENUES		\$ 140,679	\$ 132,263	\$ 151,716	\$ 111,006	\$ 103,618	\$ 116,174	\$ 123,675

TOWN OF JERUSALEM
2026 BUDGET
HIGHWAY FUND - EXPENDITURES ("DA")

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2025	YEAR-TO- DATE 06/30/25	PROJECTED YEAR-END	PROPOSED 2026
		2022	2023	2024				
CONTINGENCY	DA1990.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
MAINTENANCE OF STREETS								
Contractual	DA5110.4	0	0	0	1,000	0	2,500	2,000
MACHINERY								
Contractual	DA5130.4	0	0	0	500	0	0	500
TOTAL TRANSPORTATION		\$ 0	\$ 0	\$ 0	\$ 1,500	\$ 0	\$ 2,500	\$ 2,500
EMPLOYEE BENEFITS								
State Retirement	DA9010.8	0	0	0	0	0	0	0
Social Security	DA9030.8	0	0	0	0	0	0	0
Unemployment Ins.	DA9050.8	0	0	0	0	0	0	0
Hospital & Medical Ins.	DA9060.8	0	0	0	0	0	0	0
Other Employee Benefits	DA9189.8	0	0	0	0	0	0	0
TOTAL EMPLOYEE BENEFITS		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES		\$ 0	\$ 0	\$ 0	\$ 1,500	\$ 0	\$ 2,500	\$ 2,500
INTERFUND TRANSFERS - CAPITAL PROJECTS								
Interfund Transfers	DA9901.9	0	0	0	0	0	0	0
TOTAL RESERVE CONTRIBUTION TRANSFERS		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES PLUS RESERVE CONTRIBUTIONS		\$ 0	\$ 0	\$ 0	\$ 1,500	\$ 0	\$ 2,500	\$ 2,500

TOWN OF JERUSALEM
2026 BUDGET
HIGHWAY FUND - REVENUES ("DA")

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2025	YEAR-TO- DATE 06/30/25	PROJECTED YEAR-END	PROPOSED 2026
		2022	2023	2024				
REAL PROPERTY TAXES	DA1001	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Other Payments Lieu of Taxes	DA1081	0	0	0	0	0	0	0
Interest & Penalties	DA1090	0	0	0	0	0	0	0
Franchises	DA1170	0	0	0	0	0	0	0
TOTAL OTHER TAX ITEMS		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Safety Inspection Fees	DA1560	0	0	0	0	0	0	0
Cable TV	DA2001	0	0	0	0	0	0	0
TOTAL DEPARTMENTAL INCOME		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interest & Earnings	DA2401	4	3	3	0	0	0	0
TOTAL USE OF MONEY & PROPERTY		\$ 4	\$ 3	\$ 3	\$ 0	\$ 0	\$ 0	\$ 0
Sale of Scrap & Materials	DA2650	0	0	0	0	0	0	0
TOTAL SALE PROPERTY/COMPENSATION		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Unclassified	DA2770	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
State Aid - Per Capita	DA3001	0	0	0	0	0	0	0
State Aid - Mortgage Tax	DA3005	0	0	0	0	0	0	0
State Aid - Real Property Tax Administratic	DA3040	0	0	0	0	0	0	0
State Aid - FEMA & STAR	DA3820	0	0	0	0	0	0	0
State Aid - CHIPS	DA3902	0	0	0	0	0	0	0
TOTAL STATE AID		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTERFUND TRANSFERS		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL REVENUES		\$ 1,504	\$ 1,503	\$ 1,503	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000

TOWN OF JERUSALEM
2026 BUDGET
HIGHWAY FUND TOWN OUTSIDE VILLAGE - EXPENDITURES ("DB")

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2025	YEAR-TO- DATE 06/30/25	PROJECTED YEAR-END	PROPOSED 2026
		2022	2023	2024				
CONTINGENCY	DB1990.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
MAINTENANCE OF STREETS								
Salary	DB5110.1	\$ 175,018	\$ 169,460	\$ 206,510	\$ 229,595	\$ 120,218	\$ 229,595	\$ 257,800
Contractual	.4	288,942	274,519	342,680	425,000	204,992	425,000	435,000
PERM IMPROVEMENT HIGHWAY								
Equipment & Cap Outlay	DB5112.2	0	0	0	0	0	0	0
Contractual	.4	489,798	569,723	604,717	600,000	114,981	676,404	600,000
MACHINERY								
Salary	DB5130.1	47,117	49,105	52,531	54,496	25,420	54,496	61,695
Equipment & Cap Outlay	.2	567,046	92,103	294,882	175,000	0	175,000	200,000
Contractual	.4	71,137	70,818	208,347	91,400	35,606	91,400	105,000
GARAGE								
Contractual	DB5132.4	0	0	0	0	0	0	0
BRUSH & WEEDS								
Salary	DB5140.1	0	0	0	0	0	0	0
Contractual	.4	9,191	8,300	10,553	15,000	11,100	15,000	17,000
SNOW REMOVAL								
Salary	DB5142.1	176,845	186,245	214,330	229,595	110,274	229,595	257,800
Contractual	.4	119,861	97,137	81,660	160,150	51,584	155,150	168,450
TOTAL TRANSPORTATION		\$ 1,944,955	\$ 1,517,410	\$ 2,016,211	\$ 1,980,236	\$ 674,174	\$ 2,051,640	\$ 2,102,745
EMERGENCY DISASTER WORK								
Salary	DB8760.1	0	0	0	0	0	0	0
Contractual	.4	144,265	857,172	480,262	0	0	0	0
TOTAL HOME AND COMMUNITY SERVICE		\$ 144,265	\$ 857,172	\$ 480,262	\$ 0	\$ 0	\$ 0	\$ 0
EMPLOYEE BENEFITS								
State Retirement	DB9010.8	30,521	45,283	54,709	65,000	0	69,000	75,000
Social Security	DB9030.8	29,801	30,083	35,353	39,300	18,944	39,300	44,200
Unemployment Ins.	DB9050.8	0	0	0	0	0	0	0
Hospital & Medical Ins.	DB9060.8	119,386	165,179	111,157	224,000	127,878	218,000	239,500
Other Employee Benefits	DB9189.8	0	0	0	0	0	0	0
TOTAL EMPLOYEE BENEFITS		\$ 179,708	\$ 240,545	\$ 201,219	\$ 328,300	\$ 146,822	\$ 326,300	\$ 358,700
DEBT PRINCIPAL								
Serial Bonds		0	0	0	0	0	0	0
Bond Anticipation Notes		0	0	0	0	0	0	0
DEBT INTEREST								
Serial Bonds	DB9789.6	0	0	0	0	0	0	0
Bond Anticipation Notes	DB9789.7	0	0	0	0	0	0	0
TOTAL DEBT SERVICE		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
INTERFUND TRANSFERS								
Interfund Transfers	DB9901.9	12,000	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS		\$ 12,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES		\$ 2,280,928	\$ 2,615,127	\$ 2,697,692	\$ 2,308,536	\$ 820,996	\$ 2,377,940	\$ 2,461,445

TOWN OF JERUSALEM
2026 BUDGET
HIGHWAY FUND TOWN OUTSIDE VILLAGE - REVENUES ("DB")

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET	YEAR-TO-DATE	PROJECTED	PROPOSED
		2022	2023	2024	2025	06/30/25	YEAR-END	2026
REAL PROPERTY TAXES	DB1001	\$ 1,159,885	\$ 1,149,346	\$ 1,226,663	\$ 1,301,036	\$ 1,301,036	\$ 1,301,036	\$ 1,454,124
Other Payments Lieu of Taxes	DB1081	0	0	0	0	0	0	0
Interest & Penalties	DB1090	0	0	0	0	0	0	0
County Sales Tax	DB1120	0	0	0	0	0	0	49,821
Interest & Earnings	DB2401	1,916	978	705	1,500	525	1,100	1,500
TOTAL USE OF MONEY & PROPERTY		\$ 1,916	\$ 978	\$ 705	\$ 1,500	\$ 525	\$ 1,100	\$ 51,321
Building & Alteration Permits	DB2555	0	0	0	3,000	2,970	3,630	3,000
Permits, Other	DB2590	4,440	6,935	4,255	0	0	0	0
TOTAL LICENSES & PERMITS		\$ 4,440	\$ 6,935	\$ 4,255	\$ 3,000	\$ 2,970	\$ 3,630	\$ 3,000
Fines & Forfeitures	DB2610	0	0	0	0	0	0	0
TOTAL FINES & FORFEITURES		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sale of Scrap & Materials	DB2650	29,318	3,736	25,949	3,000	684	1,000	3,000
Sale of Equipment	DB2665	45,600	0	18,500	60,000	0	0	0
Insurance Recoveries	DB2680	0	0	182,203	0	0	0	0
TOTAL SALE PROPERTY/COMPENSATION		\$ 74,918	\$ 3,736	\$ 226,652	\$ 63,000	\$ 684	\$ 1,000	\$ 3,000
Unclassified	DB2770	2,198	9,792	3,070	0	1,603	1,603	0
TOTAL MISCELLANEOUS		\$ 2,198	\$ 9,792	\$ 3,070	\$ 0	\$ 1,603	\$ 1,603	\$ 0
State Aid - Per Capita	DB3001	0	0	0	0	0	0	0
State Aid - Mortgage Tax	DB3005	0	0	0	0	0	0	0
State Aid - Real Property Tax Administratio	DB3040	0	0	0	0	0	0	0
State Aid - FEMA & STAR	DB3820	0	0	0	0	0	0	0
State Aid - CHIPS	DB3501	459,032	642,245	712,016	600,000	0	676,404	600,000
State Aid - Emergency Disaster	DB3960	13,067	85,717	48,026	0	0	0	0
TOTAL STATE AID		\$ 472,099	\$ 727,962	\$ 760,043	\$ 600,000	\$ 0	\$ 676,404	\$ 600,000
Federal Aid - Emergency Disaster	DB4960	117,599	771,455	432,235	0	0	0	0
TOTAL FEDERAL AID		\$ 117,599	\$ 771,455	\$ 432,235	\$ 0	\$ 0	\$ 0	\$ 0
Bond Anticipation Notes		0	0	0	0	0	0	0
PROCEEDS OF OBLIGATIONS		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interfund Transfer	DB5031	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL REVENUES		\$ 1,833,055	\$ 2,670,204	\$ 2,653,623	\$ 1,968,536	\$ 1,306,819	\$ 1,984,773	\$ 2,111,445

TOWN OF JERUSALEM
2026 BUDGET
WATER FUND - EXPENDITURES ("SW")

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2025	YEAR-TO-DATE 06/30/25	PROJECTED YEAR-END	PROPOSED 2026
		2022	2023	2024				
<u>ADMINISTRATION</u>								
Salary	SW8310.1	\$ 37,442	\$ 39,828	\$ 41,241	\$ 42,300	\$ 18,945	\$ 42,300	\$ 45,000
Equipment	.2	0	0	0	0	0	0	0
Contractual	.4	48,610	58,068	85,000	128,100	\$ 36,534	128,100	69,565
<u>SOURCE SUPPLY POWER/PUMPING</u>								
Salary	SW8320.1	0	0	0	0	0	0	0
Equipment	.2	0	0	0	0	0	0	0
Contractual	.4	168,416	262,549	383,957	413,258	184,810	413,258	465,215
<u>TRANSMISSION & DISTRIBUTION</u>								
Salary	SW8340.1	72,211	101,459	98,978	100,000	35,851	71,000	112,000
Equipment	.2	0	27,999	0	40,000	0	40,000	8,000
Contractual	.4	113,405	183,887	187,006	311,000	85,197	304,685	230,700
<u>CONTINGENCY</u>								
Contractual	SW1990.4	N/A	N/A	N/A	20,000	0	20,000	20,000
TOTAL HOME & COMMUNITY SERVICES		\$ 440,084	\$ 673,790	\$ 796,182	\$ 1,054,658	\$ 361,337	\$ 1,019,343	\$ 950,480
<u>EMPLOYEE BENEFITS</u>								
State Retirement	SW9010.8	6,640	9,277	14,731	14,000	0	16,800	19,500
Social Security	SW9030.8	8,339	10,720	10,589	10,000	4,138	9,000	12,000
Hospital & Medical	SW9060.8	43,045	46,668	32,355	55,000	8,711	42,000	74,600
Unemployment	SW9060.8	0	0	0	0	729	2,000	0
TOTAL EMPLOYEE BENEFITS		\$ 58,024	\$ 66,666	\$ 57,675	\$ 79,000	\$ 13,578	\$ 69,800	\$ 106,100

TOWN OF JERUSALEM
2026 BUDGET
WATER FUND - EXPENDITURES ("SW")

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET	YEAR-TO-DATE	PROJECTED	PROPOSED
		2022	2023	2024	2025	06/30/25	YEAR-END	2026
DEBT SERVICE								
Serial Bonds - Principal	SW9710.6	250,735	270,735	265,735	0	0	0	0
EFC Bond W#3 - Principal	SW9789.6	0	0	0	100,735	100,735	100,735	100,735
DTC W#1 & W#2 - Principal	SW9789.6	0	0	0	125,000	125,000	125,000	125,000
Lyons - KP Phase 1	SW9789.6	0	0	0	35,000	0	35,000	35,000
DTC KP Phase 2	SW9789.6	0	0	0	10,000	0	10,000	10,000
DTC KP Phase 3	SW9789.6	0	0	0	15,000	0	15,000	25,000
Water Meter Project	SW9789.6	0	0	0	0	0	0	65,000
Serial Bonds - Interest	SW9710.7	74,253	80,099	96,538	0	0	0	0
Lyons - KP Phase 1	SW9789.7	0	0	0	15,600	7,800	15,600	14,900
DTC W#1 & W#2 - Interest	SW9789.7	0	0	0	48,482	25,022	48,482	44,419
DTC KP Phase 2	SW9789.7	0	0	0	28,370	14,185	28,844	27,894
DTC KP Phase 3	SW9789.7	0	0	0	70,200	0	70,200	56,050
Water Meter Project	SW9789.7	0	0	0	0	0	0	58,508
TOTAL DEBT SERVICE		\$ 324,988	\$ 350,834	\$ 362,273	\$ 448,387	\$ 272,742	\$ 448,861	\$ 562,506
TOTAL EXPENSES		\$ 823,096	\$ 1,091,290	\$ 1,216,130	\$ 1,582,045	\$ 647,657	\$ 1,538,004	\$ 1,619,086
INTERFUND TRANSFERS - CAPITAL PROJECTS								
Transfers, Other Funds	SW9901.9	0	0	8,572	0	0	0	0
Capital Reserve (HR-1)	SW9950.9	0	22,753	0	0	0	0	0
TOTAL RESERVE CONTRIBUTION TRANSFERS		\$ 0	\$ 22,753	\$ 8,572	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES PLUS RESERVE CONTRIBUTIONS		\$ 823,096	\$ 1,114,044	\$ 1,224,702	\$ 1,582,045	\$ 647,657	\$ 1,538,004	\$ 1,619,086

TOWN OF JERUSALEM
2026 BUDGET
WATER FUND - REVENUES ("SW")

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2025	YEAR-TO- DATE 06/30/25	PROJECTED YEAR-END	PROPOSED 2026
		2022	2023	2024				
REAL PROPERTY TAXES	SW1030	\$ 309,989	\$ 353,738	\$ 352,273	\$ 428,387	\$ 428,387	\$ 428,387	\$ 558,477
Water Rents & Surplus Sales	SW2140	\$ 488,314	\$ 627,509	\$ 806,419	\$ 626,370	\$ 237,101	\$ 640,000	\$ 668,680
Metered Sales-Other Govt.	SW2144	0	0	0	19,388	19,388	19,388	19,388
Water Service Charges	SW2144	2,000	42,719	0	4,500	3,201	4,000	4,500
Interest & Penalties on Water Rents	SW2148	4,634	7,043	5,067	5,000	4,296	5,000	5,000
TOTAL DEPARTMENTAL INCOME		\$ 494,948	\$ 677,271	\$ 811,486	\$ 655,258	\$ 263,986	\$ 668,388	\$ 697,568
Interest & Earnings	SW2401	955	580	479	400	219	400	400
TOTAL USE OF MONEY & PROPERTY		\$ 955	\$ 580	\$ 479	\$ 400	\$ 219	\$ 400	\$ 400
Sales of Scrap & Excess Equipment	SW2650	447	470	348	0	0	0	0
Sales of Equipment	SW2665	0	0	0	0	0	0	10,000
Insurance Recoveries	SW2680	0	762	0	0	0	0	0
TOTAL SALE PROPERTY/COMPENSATION		\$ 447	\$ 1,232	\$ 348	\$ 0	\$ 0	\$ 0	\$ 10,000
Refunds of Prior Year's Expenditures	SW2650	0	0	0	0	0	0	0
Miscellaneous	SW2770	3,040	4,030	6,405	5,000	4,438	5,500	5,000
TOTAL MISCELLANEOUS		\$ 3,040	\$ 4,030	\$ 6,405	\$ 5,000	\$ 4,438	\$ 5,500	\$ 5,000
State Aid	SW3989	0	0	0	0	0	0	0
TOTAL STATE AID		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interfund Transfer	SW5031	15,000	20,000	18,572	20,000	20,000	20,000	10,000
Use of Water Fund Capital Reserve	SW5031	0	0	0	179,000	0	0	125,000
Use of Water Fund Repair Reserve	SW5031	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS		\$ 15,000	\$ 20,000	\$ 18,572	\$ 199,000	\$ 20,000	\$ 20,000	\$ 135,000
TOTAL REVENUES		\$ 824,379	\$ 1,056,851	\$ 1,189,563	\$ 1,288,045	\$ 717,030	\$ 1,122,675	\$ 1,406,445

TOWN OF JERUSALEM
2026 BUDGET
SEWER FUND - EXPENDITURES ("SS")

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2025	YEAR-TO-DATE 06/30/25	PROJECTED YEAR-END	PROPOSED 2026
		2022	2023	2024				
ADMINISTRATION								
Salary	SS8110.1	\$ 16,794	\$ 16,780	\$ 17,565	\$ 18,200	\$ 8,111	\$ 18,200	\$ 19,500
Contractual	.4	23,889	26,746	18,864	41,715	27,867	41,715	51,835
SANITARY SEWERS								
Salary	SS8120.1	34,319	46,840	47,343	42,000	15,224	31,000	48,000
Equipment	.2	0	12,000	0	27,500	0	27,500	8,000
Contractual	.4	110,409	171,871	49,414	103,525	82,072	97,210	125,350
SEWER TREATMENT & DISPOSAL								
Salary	SS8130.1	0	0	0	0	0	0	0
Equipment	.2	0	0	0	0	0	0	0
Contractual	.4	483,590	536,813	629,319	694,680	268,959	694,680	741,100
OTHER SANITATION (Grinder Pumps)								
Contractual	SS8189.4	77,677	37,369	48,318	17,000	12,438	17,000	55,700
CONTINGENCY								
Contractual	SS1990.4	N/A	N/A	N/A	25,000	0	10,000	25,000
TOTAL HOME & COMMUNITY SERVICES		\$ 746,678	\$ 848,420	\$ 810,824	\$ 969,620	\$ 414,670	\$ 937,305	\$ 1,074,485
EMPLOYEE BENEFITS								
State Retirement	SS9010.8	2,846	3,976	6,313	6,000	0	7,200	8,500
Social Security	SS9030.8	3,770	4,748	4,905	4,600	1,762	4,600	5,100
Unemployment	SS9050.8	0	0	0	0	729	2,000	0
Medical/Dental	SS9060.8	18,448	20,658	13,866	28,000	9,273	24,000	32,000
TOTAL EMPLOYEE BENEFITS		\$ 25,064	\$ 29,383	\$ 25,084	\$ 38,600	\$ 11,763	\$ 37,800	\$ 45,600
DEBT SERVICE								
Serial Bonds - Principal	SS9710.6	90,000	95,000	95,000	0	0	0	0
KP Sewer #2 - Principal	SS9789.6	0	0	0	100,000	100,000	100,000	105,000
Grinder Pumps - Principal	SS9789.6	0	0	0	9,525	0	9,525	15,000
Serial Bonds - Interest	SS9710.7	76,278	74,253	72,115	0	0	0	0
KP Sewer #2 - Interest	SS9789.7	0	0	0	69,798	42,468	69,798	66,447
Grinder Pumps - Interest	SS9789.7	0	0	0	22,015	0	22,015	19,850
TOTAL DEBT SERVICE		\$ 166,278	\$ 169,253	\$ 167,115	\$ 201,338	\$ 142,468	\$ 201,338	\$ 206,297
TOTAL EXPENSES		\$ 938,020	\$ 1,047,056	\$ 1,003,023	\$ 1,209,558	\$ 568,901	\$ 1,176,443	\$ 1,326,382
INTERFUND TRANSFERS								
Transfers, Other Funds	SS9901.9	0	0	0	0	0	0	0
Capital Reserve (HR-4)	SS9950.9	0	0	0	0	0	0	0
Capital Project	SS9905.9	0	0	0	0	0	0	0
TOTAL RESERVE CONTRIBUTION TRANSFERS		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES PLUS RESERVE CONTRIBUTIONS		\$ 938,020	\$ 1,047,056	\$ 1,003,023	\$ 1,209,558	\$ 568,901	\$ 1,176,443	\$ 1,326,382

TOWN OF JERUSALEM
2026 BUDGET
SEWER FUND - REVENUES ("SS")

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2025	YEAR-TO- DATE 06/30/25	PROJECTED YEAR-END	PROPOSED 2026
		2022	2023	2024				
REAL PROPERTY TAXES	SS1030	\$ 208,956	\$ 168,966	\$ 171,856	\$ 201,338	\$ 94,745	\$ 199,231	\$ 206,297
Sewer Rents	SS2120	\$ 759,597	\$ 695,416	\$ 707,668	\$ 716,820	\$ 0	\$ 716,820	\$ 814,605
Sewer Charges	SS2122	34,367	10,878	1,801	19,000	1,182	57,272	57,700
Interest & Penalties	SS2128	5,821	4,805	6,709	6,000	3,246	6,000	6,000
TOTAL DEPARTMENTAL INCOME		\$ 799,785	\$ 711,100	\$ 716,178	\$ 741,820	\$ 4,428	\$ 780,092	\$ 878,305
Interest & Earnings	SS2401	1,211	793	604	600	162	600	600
TOTAL USE OF MONEY & PROPERTY		\$ 1,211	\$ 793	\$ 604	\$ 600	\$ 162	\$ 600	\$ 600
Sale of Scrap & Excess Materials	SS2650	160	1,157	176	0	0	0	0
Sale of Equipment	SS2655	0	0	0	0	0	0	10,000
TOTAL SALE PROPERTY/COMPENSATION		\$ 160	\$ 1,157	\$ 176	\$ 0	\$ 0	\$ 0	\$ 10,000
Refunds of Prior Year's Expenditures	SS2701	0	0	4,031	0	0	0	0
Unclassified Revenue	SS2770	509	1,029	2,425	800	874	874	800
TOTAL MISCELLANEOUS		\$ 509	\$ 1,029	\$ 6,456	\$ 800	\$ 874	\$ 874	\$ 800
Interfund Revenues	SS2801	0	0	0	0	0	0	0
Interfund Transfers	SS5031	0	0	0	0	0	0	0
Use of Sewer Reserve	SS5031	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL REVENUES		\$ 1,010,621	\$ 883,045	\$ 895,270	\$ 944,558	\$ 100,209	\$ 980,797	\$ 1,096,002

TOWN OF JERUSALEM
2026 BUDGET
STREET LIGHTING FUND - EXPENDITURES ("SL")

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2025	YEAR-TO- DATE 06/30/25	PROJECTED YEAR-END	PROPOSED 2026
		2022	2023	2024				
CONTINGENCY	SL1990.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
STREET LIGHTING								
Salary	SL5182.1	0	0	0	0	0	0	0
Contractual	.4	6,141	5,931	6,242	7,100	2,782	6,575	7,100
TOTAL HOME AND COMMUNITY SERVICE		\$ 6,141	\$ 5,931	\$ 6,242	\$ 7,100	\$ 2,782	\$ 6,575	\$ 7,100
EMPLOYEE BENEFITS								
State Retirement	SL9010.8	0	0	0	0	0	0	0
Social Security	SL9030.8	0	0	0	0	0	0	0
Unemployment Ins.	SL9050.8	0	0	0	0	0	0	0
Hospital & Medical Ins.	SL9060.8	0	0	0	0	0	0	0
Other Employee Benefits	SL9189.8	0	0	0	0	0	0	0
TOTAL EMPLOYEE BENEFITS		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
INTERFUND TRANSFERS								
Interfund Transfers	SL9901.9	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES		\$ 6,141	\$ 5,931	\$ 6,242	\$ 7,100	\$ 2,782	\$ 6,575	\$ 7,100

TOWN OF JERUSALEM
2026 BUDGET
STREET LIGHTING FUND - REVENUES ("SL")

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2025	YEAR-TO- DATE 06/30/25	PROJECTED YEAR-END	PROPOSED 2026
		2022	2023	2024				
REAL PROPERTY TAXES	SL1001	\$ 3,350	\$ 6,700	\$ 7,100	\$ 6,600	\$ 6,600	\$ 6,600	\$ 6,600
Interest & Earnings	SL2401	1	0	0	0	0	0	0
TOTAL USE OF MONEY & PROPERTY		\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTERFUND TRANSFERS		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL REVENUES		\$ 3,351	\$ 6,700	\$ 7,100	\$ 6,600	\$ 6,600	\$ 6,600	\$ 6,600