

TOWN OF JERUSALEM
IN THE COUNTY OF YATES, NEW YORK

**PROPOSED BUDGET
2027 BUDGET**

For Fiscal Year

Beginning January 1, 2027
and
Ending December 31, 2027

Town Supervisor Sam Priem
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, 2027 as it was adopted by the Town on _____, 2026.

I also certify that the date of the most recent assessment roll is July 1, 2026 and the taxable assessed valuation on which taxes are levied for the fiscal year ending December 31, 2027 is \$1,242,394,354.

Signed: _____
Clerk

S E A L

Date: _____

TOWN OF JERUSALEM
2027 BUDGET
BUDGET SUMMARY AND TAX RATE

	- 960 Appropriations	- 590 Estimated Revenues	- 599 Use of Fund Balance	- 510/1001 Tax Levy	Assessed Value	2027 AV Tax Rate Per \$1,000	2026 AV Tax Rate Per \$1,000
A - GENERAL FUND	\$ 1,271,337	\$ 246,660	\$ 330,000	\$ 694,677	\$ 1,242,394,354	\$ 0.55914	\$ 0.46109
B - GENERAL FUND TOWN OUTSIDE	234,027	96,587	35,000	102,440	1,232,770,147	0.08310	0.05734
DA - HIGHWAY FUND	2,500	-	2,000	500	1,242,394,354	0.00040	0.00082
DB - HIGHWAY FUND TOWN OUTSIDE	2,604,157	859,500	270,000	1,474,656	1,232,770,147	1.19621	1.19841
TOTAL	<u>\$ 4,112,021</u>	<u>\$ 1,202,747</u>	<u>\$ 637,000</u>	<u>\$ 2,272,273</u>		<u>\$ 1.83886</u>	<u>\$ 1.71765</u>
SW - WATER FUND	\$ 1,646,723	\$ 860,588	\$ 236,199	\$ 549,936	* Not included in Tax Cap.		
SS - SEWER FUND	1,345,979	896,880	252,815	196,284			
SL - STREET LIGHTING	7,100	-	500	6,600			
TOTAL	<u>\$ 2,999,802</u>	<u>\$ 1,757,468</u>	<u>\$ 489,514</u>	<u>\$ 752,820</u>			
			Subtotal	\$ 3,025,093			
			Total Levy for Tax Cap	\$ 2,828,809			

* Not included in Tax Cap.

TOWN OF JERUSALEM
2027 BUDGET
GENERAL FUND - EXPENDITURES ("A")

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2026	YEAR-TO-DATE 06/30/26	PROJECTED YEAR-END	PROPOSED 2027
		2023	2024	2025				
TOWN BOARD								
Salary	A1010.1	\$ 20,236	\$ 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	1,457	101	9,493	8,550	132	550	8,550
JUSTICES								
Salary	A1110.1	22,214	22,880	22,675	15,225	0	20,000	15,500
Court Clerk	.1a	0	0	0	8,769	0	8,769	9,070
Contractual	.4	3,351	724	1,745	8,750	310	4,750	10,250
SUPERVISOR								
Salary	A1220.1	15,848	16,642	17,475	17,475	8,737	17,475	17,475
Contractual	.4	1,341	1,125	2,746	1,750	776	2,276	4,095
TAX COLLECTION								
Salary	A1330.1	5,500	6,044	6,190	7,300	4,840	7,300	7,750
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0
Contractual	.4	2,747	2,446	2,492	4,350	2,419	4,350	29,500
BUDGET								
Salary	A1340.1	0	0	0	0	0	0	0
Contractual	.4	20,075	23,025	24,453	26,500	17,240	26,500	27,625
ASSESSORS								
Salary	A1355.1	57,545	67,335	71,455	73,030	36,515	73,030	75,587
Clerk	.1a	0	0	0	19,500	6,551	16,000	20,930
Equipment	.2	0	0	0	0	0	0	0
Contractual	.4	43,557	39,357	12,796	24,656	7,474	20,000	25,256
TOWN CLERK								
Salary	A1410.1	55,900	61,077	62,000	68,125	34,058	68,125	70,500
Contractual	.4	1,677	2,328	2,077	2,285	162	2,285	3,500
ATTORNEY								
Contractual	A1420.4	14,290	12,895	5,804	31,200	5,100	13,200	17,200
PERSONNEL								
Salary	A1430.1	88,183	101,586	83,520	121,700	41,523	118,500	130,000
ENGINEER								
Contractual	A1440.4	0	0	0	0	0	0	0
BOARD OF ETHICS								
Salary	A1470.1	0	0	0	250	0	0	253
Contractual	.4	1,750	1,900	2,375	2,375	2,375	2,375	2,375
BUILDINGS								
Salary	A1620.1	0	0	3,899	0	0	0	0
Equipment	.2	0	0	0	0	0	7,625	0
Contractual	.4	44,566	36,648	99,769	39,903	23,675	45,500	52,175

TOWN OF JERUSALEM
2027 BUDGET
GENERAL FUND - EXPENDITURES ("A")

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2026	YEAR-TO-DATE 06/30/26	PROJECTED YEAR-END	PROPOSED 2027
		2023	2024	2025				
STOREROOM								
Contractual	A1660.4	2,128	3,880	1,831	3,200	563	3,200	3,200
CENTRAL PRINTING/MAILING								
Contractual	A1670.4	11,508	12,814	14,610	15,000	5,275	15,700	17,100
DATA PROCESSING								
Equipment	A1680.2	0	0	0	0	0	0	18,000
Contractual		19,761	15,776	15,566	22,000	11,756	19,645	28,895
SPECIAL ITEMS								
Unallocated Insurance	A1910.4	42,211	50,254	50,703	53,500	54,929	55,041	57,800
Municipal Assoc. Dues	A1920.4	1,100	1,350	1,500	1,500	1,500	1,500	1,500
Loss on Disposal of Fixed Assets	A1995.4	0	33,513	0	0	0	0	0
OTHER								
Contractual	A1989.4	0	0	0	0	0	0	0
CONTINGENCY								
Contractual	A1990.4	N/A	N/A	N/A	17,000	0	0	17,000
TOTAL GENERAL GOVERNMENT SUPPORT		\$ 476,945	\$ 533,936	\$ 535,408	\$ 614,133	\$ 276,028	\$ 573,936	\$ 691,326
TRAFFIC CONTROL								
Contractual	A3310.4	4,964	4,645	4,791	5,000	828	5,800	5,000
MISC PUBLIC SAFETY								
Contractual	A3989.4	0	0	0	0	0	0	0
TOTAL PUBLIC SAFETY		\$ 4,964	\$ 4,645	\$ 4,791	\$ 5,000	\$ 828	\$ 5,800	\$ 5,000
TRANSPORTATION								
Salary	A5010.1	65,969	68,937	72,383	72,384	37,061	72,384	84,611
Contractual		2,412	1,619	1,164	3,000	573	3,000	3,000
GARAGE								
Equip./Cap. Outlay	A5132.2	0	0	0	0	0	0	0
Contractual		23,467	37,553	22,334	60,800	16,441	30,000	65,800
STREET LIGHTING								
Contractual	A5182.4	22,098	13,743	17,221	20,700	7,725	20,700	21,735
TOTAL TRANSPORTATION		\$ 113,947	\$ 121,851	\$ 113,103	\$ 156,884	\$ 61,800	\$ 126,084	\$ 175,146
VETERANS SERVICES								
Contractual	A6510.4	2,606	2,581	3,373	4,000	878	4,000	4,000
TOTAL ECONOMIC ASSISTANCE		\$ 2,606	\$ 2,581	\$ 3,373	\$ 4,000	\$ 878	\$ 4,000	\$ 4,000
YOUTH PROGRAM								
Salary	A7310.1	12,115	13,979	16,269	20,410	0	20,410	20,410
Contractual		3,335	3,657	5,574	5,800	0	5,800	5,800
LIBRARY								
Salary	A7410.4	1,000	1,000	1,000	1,000	0	1,000	0
MUSEUM								
Contractual	A7450.4	0	0	0	1,000	0	0	2,000

TOWN OF JERUSALEM
2027 BUDGET
GENERAL FUND - EXPENDITURES ("A")

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2026	YEAR-TO-DATE 06/30/26	PROJECTED YEAR-END	PROPOSED 2027
		2023	2024	2025				
HISTORIAN								
Salary	A7510.1	466	475	475	475	0	475	475
Contractual	4	509	0	25	1,600	865	1,600	1,600
TOTAL CULTURE & RECREATION		\$ 17,425	\$ 19,110	\$ 23,344	\$ 30,285	\$ 865	\$ 29,285	\$ 30,285
SEWAGE								
Sanitary Sewers	A8120.4	0	270,244	58,983	0	0	0	0
REFUSE & GARBAGE								
Salary	A8160.1	635	1,071	1,343	1,800	1,137	1,137	1,800
Contractual	4	3,739	3,514	4,228	5,000	0	3,522	5,000
CEMETERY								
Salary	A8810.1	0	0	0	0	0	0	0
Contractual	A8810.4	5,500	7,295	3,500	9,500	3,600	8,000	8,400
TOTAL HOME & COMMUNITY SERVICES		\$ 9,874	\$ 282,123	\$ 68,053	\$ 16,300	\$ 4,737	\$ 12,659	\$ 15,200
HEALTH/WATERSHED								
Misc. Home & Community Services	A8989.4	32,835	85,542	36,263	37,020	17,828	37,002	38,180
TOTAL HEALTH/WATERSHED		\$ 32,835	\$ 85,542	\$ 36,263	\$ 37,020	\$ 17,828	\$ 37,002	\$ 38,180
EMPLOYEE BENEFITS								
State Retirement	A9010.8	33,930	40,269	48,049	57,500	0	57,500	62,200
Social Security	A9030.8	25,925	28,438	28,694	34,500	14,917	34,000	36,000
Unemployment Ins.	A9050.8	0	0	0	0	0	0	0
Hospital & Medical Ins.	A9060.8	129,018	221,508	220,436	180,200	82,709	175,000	214,000
Other Employee Benefits	A9189.8	0	0	0	0	0	0	0
TOTAL EMPLOYEE BENEFITS		\$ 188,873	\$ 290,215	\$ 297,178	\$ 272,200	\$ 97,626	\$ 266,500	\$ 312,200
TOTAL DEBT SERVICE		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
INTERFUND TRANSFERS								
Interfund Transfer	A9901.9	0	3,000	482	0	0	0	0
TOTAL INTERFUND TRANSFERS		\$ 0	\$ 3,000	\$ 482	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES		\$ 847,468	\$ 1,343,005	\$ 1,081,995	\$ 1,135,822	\$ 460,591	\$ 1,055,266	\$ 1,271,337

TOWN OF JERUSALEM
2027 BUDGET
GENERAL FUND - REVENUES ("A")

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2026	YEAR-TO-DATE 06/30/26	PROJECTED YEAR-END	PROPOSED 2027
		2023	2024	2025				
Real Property Taxes	A1001	\$ 601,357	\$ 590,331	\$ 514,014	\$ 563,966	\$ 563,766	\$ 563,766	\$ 694,677
Other Payments Lieu of Taxes	A1081	3,036	2,106	1,010	1,200	329	329	500
Other Tx Items	A1089	0	0	1,397	0	0	0	0
Interest & Penalties	A1090	8,721	8,116	9,811	8,000	0	10,645	10,000
County Sales Tax	A1120	0	149,947	72,000	0	0	0	0
Cable TV	A1170	57,309	56,286	53,999	51,000	47,354	47,354	47,500
TOTAL OTHER TAX ITEMS		\$ 69,067	\$ 216,455	\$ 138,217	\$ 60,200	\$ 47,683	\$ 58,328	\$ 58,000
Clerk Fees	A1255	2,629	3,274	2,138	1,800	246	1,800	1,800
TOTAL DEPARTMENTAL INCOME		\$ 2,629	\$ 3,274	\$ 2,138	\$ 1,800	\$ 246	\$ 1,800	\$ 1,800
Interest & Earnings	A2401	933	888	1,994	2,000	1,108	2,000	2,000
TOTAL USE OF MONEY & PROPERTY		\$ 933	\$ 888	\$ 1,994	\$ 2,000	\$ 1,108	\$ 2,000	\$ 2,000
Dog Licenses	A2544	1,940	2,334	1,863	2,000	650	2,000	2,000
TOTAL LICENSES AND PERMITS		\$ 1,940	\$ 2,334	\$ 1,863	\$ 2,000	\$ 650	\$ 2,000	\$ 2,000
Fines & Forfeitures	A2610	7,988	10,511	7,581	7,500	3,456	7,000	7,000
TOTAL FINES & FORFEITURES		\$ 7,988	\$ 10,511	\$ 7,581	\$ 7,500	\$ 3,456	\$ 7,000	\$ 7,000
Sale of Scrap & Materials	A2650	1,500	0	0	0	0	0	0
Insurance Recoveries	A2680	0	2,017	0	0	0	0	0
TOTAL SALE PROPERTY/COMPENSATION		\$ 1,500	\$ 2,017	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
AIM	A2750	0	0	0	0	0	0	0
Unclassified	A2770	42,373	24,604	14,585	14,205	10,228	16,509	15,205
TOTAL MISCELLANEOUS		\$ 42,373	\$ 24,604	\$ 14,585	\$ 14,205	\$ 10,228	\$ 16,509	\$ 15,205
State Aid - Per Capita	A3001	17,899	17,899	17,899	17,899	0	17,899	17,899
State Aid - Mortgage Tax	A3005	104,892	141,148	193,821	135,000	111,435	135,000	135,000
State Aid - Real Property Tax Administrator	A3040	0	0	7,484	0	0	0	0
State Aid - Youth Programs	A3820	4,000	13,688	7,560	5,000	0	4,000	4,000
State Aid - Other	A3960	0	51,252	1,252	1,252	0	3,756	3,756
TOTAL STATE AID		\$ 126,791	\$ 223,987	\$ 228,016	\$ 159,151	\$ 111,435	\$ 160,655	\$ 160,655
Federal Aid - Other	A5031	0	270,244	58,983	0	0	0	0
TOTAL FEDERAL AID		\$ 0	\$ 270,244	\$ 58,983	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTERFUND TRANSFERS		\$ 0	\$ 3,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL REVENUES		\$ 854,578	\$ 1,347,644	\$ 967,391	\$ 810,822	\$ 738,572	\$ 812,058	\$ 941,337

TOWN OF JERUSALEM
2027 BUDGET
GENERAL FUND TOWN OUTSIDE VILLAGE - EXPENDITURES ("B")

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2026	YEAR-TO-DATE 06/30/26	PROJECTED YEAR-END	PROPOSED 2027
		2023	2024	2025				
CONTINGENCY	B1990.4	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
BUDGET								
Salary	B1340.1	0	0	0	0	0	0	0
Contractual	.4	5,500	4,395	4,220	6,450	2,325	6,450	6,582
GENERAL GOVERNMENT SUPPORT								
Contractual	B1710.4	0	0	0	0	0	0	0
TOTAL GENERAL GOVERNMENT SUPPORT		\$ 5,500	\$ 4,395	\$ 4,220	\$ 6,450	\$ 2,325	\$ 6,450	\$ 6,582
HEALTH								
Salary	B4020.1	5,000	5,275	5,539	6,100	3,046	6,100	6,306
Contractual	.4	0	20	0	100	0	100	100
TOTAL HEALTH		\$ 5,000	\$ 5,295	\$ 5,539	\$ 6,200	\$ 3,046	\$ 6,200	\$ 6,406
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	52,078	60,457	71,289	71,300	37,124	68,300	64,200
Clerk	.1a	0	0	0	21,075	6,665	16,000	22,583
Equipment & Capital Outlay	.2	0	0	0	0	0	0	0
Contractual	.4	41,996	25,557	56,003	57,975	23,989	62,400	41,200
PLANNING								
Salary	B8020.1	286	383	0	1,575	0	0	1,656
Contractual	.4	4,859	5,378	4,897	10,500	295	5,200	15,700
OTHER								
Other	B8989.4	960	800	960	1,100	160	1,100	1,200
TOTAL HOME AND COMMUNITY SERVICE		\$ 100,179	\$ 92,575	\$ 133,149	\$ 163,525	\$ 68,233	\$ 153,000	\$ 146,539
EMPLOYEE BENEFITS								
State Retirement	B9010.8	4,825	4,965	7,826	11,500	0	9,750	11,500
Social Security	B9030.8	4,314	4,923	5,861	8,000	3,267	7,500	8,000
Unemployment Ins.	B9050.8	0	0	0	0	0	0	0
Hospital & Medical Ins.	B9060.8	16,641	0	0	1,000	4,091	25,000	48,000
Other Employee Benefits	B9189.8	0	0	0	0	0	0	0
TOTAL EMPLOYEE BENEFITS		\$ 25,779	\$ 9,888	\$ 13,687	\$ 20,500	\$ 7,358	\$ 42,250	\$ 67,500
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		\$ 143,458	\$ 119,153	\$ 163,594	\$ 203,675	\$ 80,962	\$ 214,900	\$ 234,027

TOWN OF JERUSALEM
2027 BUDGET
GENERAL FUND TOWN OUTSIDE VILLAGE - REVENUES ("B")

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2026	YEAR-TO-DATE 06/30/26	PROJECTED YEAR-END	PROPOSED 2027
		2023	2024	2025				
REAL PROPERTY TAXES	B1001	\$ 74,689	\$ 76,445	\$ 78,007	\$ 69,575	\$ 69,575	\$ 69,575	\$ 102,440
Other Payments Lieu of Taxes	B1081	0	0	1,800	0	0	0	0
Other Tax Items	B1089	0	0	0	0	0	0	0
Interest & Penalties	B1090	0	0	0	0	0	0	0
County Sales Tax	B1120	0	0	0	20,000	41,893	41,893	42,487
TOTAL OTHER TAX ITEMS		\$ 0	\$ 0	\$ 1,800	\$ 20,000	\$ 41,893	\$ 41,893	\$ 42,487
Safety Inspection Fees	B1560	260	950	1,250	2,000	100	100	0
Zoning Fees	B2110	699	1,344	1,062	0	0	0	0
TOTAL DEPARTMENTAL INCOME		\$ 959	\$ 2,294	\$ 2,312	\$ 2,000	\$ 100	\$ 100	\$ 0
Interest & Earnings	B2401	74	78	94	100	49	100	100
TOTAL USE OF MONEY & PROPERTY		\$ 74	\$ 78	\$ 94	\$ 100	\$ 49	\$ 100	\$ 100
Building & Alteration Permits	B2555	52,340	69,199	61,064	30,000	19,768	50,000	52,000
Permits, Other	B2590	4,200	3,700	4,191	2,000	900	2,000	2,000
TOTAL LICENSES AND PERMITS		\$ 56,540	\$ 72,899	\$ 65,255	\$ 32,000	\$ 20,668	\$ 52,000	\$ 54,000
Fines & Forfeitures	B2610	0	0	0	0	0	0	0
TOTAL FINES & FORFEITURES		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sale Equipment	B2665	0	0	0	0	0	0	0
Insurance Recoveries	B2680	0	0	0	0	0	0	0
TOTAL SALE PROPERTY/COMPENSATION		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Unclassified	B2770	0	0	0	0	723	723	0
TOTAL MISCELLANEOUS		\$ 0	\$ 0	\$ 0	\$ 0	\$ 723	\$ 723	\$ 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 Administrative	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		\$ 132,263	\$ 151,716	\$ 147,467	\$ 123,675	\$ 133,008	\$ 164,391	\$ 199,027

TOWN OF JERUSALEM
2027 BUDGET
HIGHWAY FUND - EXPENDITURES ("DA")

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2026	YEAR-TO-DATE 06/30/26	PROJECTED YEAR-END	PROPOSED 2027
		2023	2024	2025				
CONTINGENCY	DA1990.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
MAINTENANCE OF STREETS								
Contractual	DA5110.4	0	0	2,500	2,000	0	2,000	2,000
MACHINERY								
Contractual	DA5130.4	0	0	0	500	0	0	500
TOTAL TRANSPORTATION		\$ 0	\$ 0	\$ 2,500	\$ 2,500	\$ 0	\$ 2,000	\$ 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	\$ 2,500	\$ 2,500	\$ 0	\$ 2,000	\$ 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	\$ 2,500	\$ 2,500	\$ 0	\$ 2,000	\$ 2,500

TOWN OF JERUSALEM
2027 BUDGET
HIGHWAY FUND - REVENUES ("DA")

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET	YEAR-TO-DATE 06/30/26	PROJECTED YEAR-END	PROPOSED 2027
		2023	2024	2025				
REAL PROPERTY TAXES	DA1001	\$ 1,500	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 500
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	3	3	3	3	1	3	0
TOTAL USE OF MONEY & PROPERTY		\$ 3	\$ 3	\$ 3	\$ 3	\$ 1	\$ 3	\$ 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 Administrative	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		\$ 1,503	\$ 1,503	\$ 1,003	\$ 1,000	\$ 1,001	\$ 1,003	\$ 500

TOWN OF JERUSALEM
2027 BUDGET
HIGHWAY FUND TOWN OUTSIDE VILLAGE - EXPENDITURES ("DB")

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2026	YEAR-TO-DATE 06/30/26	PROJECTED YEAR-END	PROPOSED 2027
		2023	2024	2025				
CONTINGENCY	DB1990.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
MAINTENANCE OF STREETS								
Salary	DB5110.1	\$ 169,460	\$ 206,510	\$ 229,595	\$ 257,800	\$ 140,255	\$ 257,800	\$ 271,415
Contractual	.4	274,519	342,680	404,702	435,000	59,996	435,000	435,000
PERM IMPROVEMENT HIGHWAY								
Equipment & Cap Outlay	DB5112.2	0	0	0	0	0	0	0
Contractual	.4	569,723	604,717	604,924	600,000	61,181	674,000	600,000
MACHINERY								
Salary	DB5130.1	49,105	52,531	52,111	61,695	31,116	61,695	63,802
Equipment & Cap Outlay	.2	92,103	294,882	0	200,000	471,546	471,546	200,000
Contractual	.4	70,818	208,347	87,773	105,000	54,021	105,000	110,000
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	8,300	10,553	15,000	17,000	5,376	17,000	17,000
SNOW REMOVAL								
Salary	DB5142.1	186,245	214,330	223,067	257,800	70,021	257,800	271,415
Contractual	.4	97,137	81,660	142,556	168,450	39,925	163,450	169,025
TOTAL TRANSPORTATION		\$ 1,517,410	\$ 2,016,211	\$ 1,759,728	\$ 2,102,745	\$ 933,436	\$ 2,443,291	\$ 2,137,657
EMERGENCY DISASTER WORK								
Salary	DB8760.1	0	0	0	0	0	0	0
Contractual	.4	857,172	480,262	1,120	0	0	0	0
TOTAL HOME AND COMMUNITY SERVICE		\$ 857,172	\$ 480,262	\$ 1,120	\$ 0	\$ 0	\$ 0	\$ 0
EMPLOYEE BENEFITS								
State Retirement	DB9010.8	45,283	54,709	68,842	75,000	0	79,300	80,000
Social Security	DB9030.8	30,083	35,353	37,653	44,200	17,834	44,200	45,500
Unemployment Ins.	DB9050.8	0	0	0	0	0	0	0
Hospital & Medical Ins.	DB9060.8	165,179	111,157	127,358	239,500	115,534	239,500	341,000
Other Employee Benefits	DB9189.8	0	0	0	0	0	0	0
TOTAL EMPLOYEE BENEFITS		\$ 240,545	\$ 201,219	\$ 233,853	\$ 358,700	\$ 133,368	\$ 363,000	\$ 466,500
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	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES		\$ 2,615,127	\$ 2,697,692	\$ 1,994,701	\$ 2,461,445	\$ 1,066,804	\$ 2,806,291	\$ 2,604,157

TOWN OF JERUSALEM
2027 BUDGET
HIGHWAY FUND TOWN OUTSIDE VILLAGE - REVENUES ("DB")

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET		YEAR-TO-DATE 06/30/26	PROJECTED YEAR-END	PROPOSED 2027
		2023	2024	2025	2026				
REAL PROPERTY TAXES									
Other Payments Lieu of Taxes	DB1001	\$ 1,149,346	\$ 1,226,663	\$ 1,301,036	\$ 1,454,124	\$ 1,454,124	\$ 1,454,124	\$ 1,454,125	\$ 1,474,656
Interest & Penalties	DB1081	0	0	0	0	0	0	0	0
County Sales Tax	DB1090	0	0	0	0	0	0	0	0
Interest & Earnings	DB1120	0	0	0	49,821	97,750	97,750	97,750	108,500
	DB2401	978	705	703	1,500	514	1,000	1,000	0
TOTAL USE OF MONEY & PROPERTY		\$ 978	\$ 705	\$ 703	\$ 51,321	\$ 98,264	\$ 98,750	\$ 98,750	\$ 108,500
Building & Alteration Permits	DB2555	0	0	0	3,000	2,655	3,475	3,475	3,000
Permits, Other	DB2590	6,935	4,255	7,391	0	0	0	0	0
TOTAL LICENSES & PERMITS		\$ 6,935	\$ 4,255	\$ 7,391	\$ 3,000	\$ 2,655	\$ 3,475	\$ 3,475	\$ 3,000
Fines & Forfeitures	DB2610	0	0	0	0	0	0	0	0
TOTAL FINES & FORFEITURES		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sale of Scrap & Materials	DB2650	3,736	25,949	2,400	3,000	4,733	6,000	6,000	3,000
Sale of Equipment	DB2665	0	18,500	0	0	68,000	68,000	68,000	145,000
Insurance Recoveries	DB2680	0	182,203	0	0	0	0	0	0
TOTAL SALE PROPERTY/COMPENSATION		\$ 3,736	\$ 226,652	\$ 2,400	\$ 3,000	\$ 72,733	\$ 74,000	\$ 74,000	\$ 148,000
Unclassified	DB2770	9,792	3,070	9,654	0	3,126	3,126	3,126	0
TOTAL MISCELLANEOUS		\$ 9,792	\$ 3,070	\$ 9,654	\$ 0	\$ 3,126	\$ 3,126	\$ 3,126	\$ 0
State Aid - Per Capita	DB3001	0	0	0	0	0	0	0	0
State Aid - Mortgage Tax	DB3005	0	0	0	0	0	0	0	0
State Aid - Real Property Tax Administratio	DB3040	0	0	0	0	0	0	0	0
State Aid - FEMA & STAR	DB3820	0	0	0	0	0	0	0	0
State Aid - CHIPS	DB3501	642,245	712,016	676,404	600,000	0	674,000	674,000	600,000
State Aid - Emergency Disaster	DB3960	85,717	48,026	0	0	0	0	0	0
TOTAL STATE AID		\$ 727,962	\$ 760,043	\$ 676,404	\$ 600,000	\$ 0	\$ 674,000	\$ 674,000	\$ 600,000
Federal Aid - Emergency Disaster	DB4960	771,455	432,235	0	0	0	0	0	0
TOTAL FEDERAL AID		\$ 771,455	\$ 432,235	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Bond Anticipation Notes		0	0	0	0	0	0	0	0
PROCEEDS OF OBLIGATIONS		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interfund Transfer	DB5031	0	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL REVENUES		\$ 2,670,204	\$ 2,653,623	\$ 1,997,588	\$ 2,111,445	\$ 1,630,901	\$ 2,307,476	\$ 2,334,156	\$ 2,334,156

TOWN OF JERUSALEM
2027 BUDGET
WATER FUND - EXPENDITURES ("SW")

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2026	YEAR-TO-DATE 06/30/26	PROJECTED YEAR-END	PROPOSED 2027
		2023	2024	2025				
ADMINISTRATION								
Salary	SW8310.1	\$ 39,828	\$ 41,241	\$ 31,546	\$ 45,000	\$ 11,762	\$ 42,000	\$ 49,600
Equipment	.2	0	0	0	0	0	2,650	0
Contractual	.4	58,068	85,000	33,836	69,565	\$ 26,068	71,050	78,250
SOURCE SUPPLY POWER/PUMPING								
Salary	SW8320.1	0	0	0	0	0	0	0
Equipment	.2	0	0	0	0	0	0	0
Contractual	.4	262,549	383,957	437,733	465,215	213,028	465,215	511,737
TRANSMISSION & DISTRIBUTION								
Salary	SW8340.1	101,459	98,978	82,477	112,000	53,340	110,000	100,100
Equipment	.2	27,999	0	40,000	8,000	7,659	7,659	30,000
Contractual	.4	183,887	187,006	190,738	230,700	47,005	230,700	214,100
CONTINGENCY								
Contractual	SW1990.4	N/A	N/A	N/A	20,000	0	20,000	20,000
TOTAL HOME & COMMUNITY SERVICES		\$ 673,790	\$ 796,182	\$ 816,330	\$ 950,480	\$ 358,863	\$ 949,274	\$ 1,003,787
EMPLOYEE BENEFITS								
State Retirement	SW9010.8	9,277	14,731	16,723	19,500	0	16,000	19,500
Social Security	SW9030.8	10,720	10,589	8,667	12,000	4,947	12,000	12,500
Hospital & Medical	SW9060.8	46,668	32,355	20,560	74,600	11,564	52,000	51,000
Unemployment	SW9060.8	0	0	2,321	0	0	0	0
TOTAL EMPLOYEE BENEFITS		\$ 66,666	\$ 57,675	\$ 48,272	\$ 106,100	\$ 16,511	\$ 80,000	\$ 83,000

TOWN OF JERUSALEM
2027 BUDGET
WATER FUND - EXPENDITURES ("SW")

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2026	YEAR-TO-DATE 06/30/26	PROJECTED YEAR-END	PROPOSED 2027
		2023	2024	2025				
DEBT SERVICE								
Serial Bonds - Principal	SW9710.6	270,735	265,735	290,735	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	130,000
Lyons - KP Phase 1	SW9789.6	0	0	0	35,000	0	35,000	40,000
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	25,000	0	15,000	25,000
Water Meter Project	SW9789.6	0	0	0	65,000	0	60,000	70,000
Serial Bonds - Interest	SW9710.7	80,099	96,538	119,525	0	0	0	0
Lyons - KP Phase 1	SW9789.7	0	0	0	14,900	7,450	14,900	14,200
DTC W#1 & W#2 - Interest	SW9789.7	0	0	0	44,419	23,459	44,419	39,319
DTC KP Phase 2	SW9789.7	0	0	0	27,894	13,947	27,894	27,419
DTC KP Phase 3	SW9789.7	0	0	0	56,050	28,025	56,050	54,863
Water Meter Project	SW9789.7	0	0	36,000	58,508	33,008	69,479	48,400
TOTAL DEBT SERVICE		\$ 350,834	\$ 362,273	\$ 446,260	\$ 562,506	\$ 298,616	\$ 558,477	\$ 559,936
TOTAL EXPENSES		\$ 1,091,290	\$ 1,216,130	\$ 1,310,861	\$ 1,619,086	\$ 673,990	\$ 1,587,751	\$ 1,646,723
INTERFUND TRANSFERS - CAPITAL PROJECTS								
Transfers, Other Funds	SW9901.9	0	8,572	0	0	0	0	0
Capital Reserve (HR-1)	SW9950.9	22,753	0	0	0	0	0	0
TOTAL RESERVE CONTRIBUTION TRANSFERS		\$ 22,753	\$ 8,572	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES PLUS RESERVE CONTRIBUTIONS		\$ 1,114,044	\$ 1,224,702	\$ 1,310,861	\$ 1,619,086	\$ 673,990	\$ 1,587,751	\$ 1,646,723

TOWN OF JERUSALEM
2027 BUDGET
WATER FUND - REVENUES ("SW")

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2026	YEAR-TO-DATE 06/30/26	PROJECTED YEAR-END	PROPOSED 2027
		2023	2024	2025				
REAL PROPERTY TAXES	SW1030	\$ 353,738	\$ 352,273	\$ 428,387	\$ 558,477	\$ 552,506	\$ 552,506	\$ 549,936
Water Rents & Surplus Sales	SW2140	\$ 627,509	\$ 806,419	\$ 805,730	\$ 668,680	\$ 291,626	\$ 805,000	\$ 805,000
Metered Sales-Other Govt.	SW2144	0	0	0	19,388	0	19,388	19,388
Water Service Charges	SW2144	42,719	0	3,201	4,500	500	4,500	4,500
Interest & Penalties on Water Rents	SW2148	7,043	5,067	7,058	5,000	0	5,000	5,000
TOTAL DEPARTMENTAL INCOME		\$ 677,271	\$ 811,486	\$ 815,988	\$ 697,568	\$ 292,126	\$ 833,888	\$ 833,888
Interest & Earnings	SW2401	580	479	521	400	261	400	400
TOTAL USE OF MONEY & PROPERTY		\$ 580	\$ 479	\$ 521	\$ 400	\$ 261	\$ 400	\$ 400
Sales of Scrap & Excess Equipment	SW2650	470	348	1,500	0	0	0	0
Sales of Equipment	SW2665	0	0	0	10,000	25,520	25,520	10,000
Insurance Recoveries	SW2680	762	0	0	0	0	0	0
TOTAL SALE PROPERTY/COMPENSATION		\$ 1,232	\$ 348	\$ 1,500	\$ 10,000	\$ 25,520	\$ 25,520	\$ 10,000
Refunds of Prior Year's Expenditures	SW2650	0	0	0	0	0	0	0
Miscellaneous	SW2770	4,030	6,405	12,917	5,000	10,023	10,023	6,300
TOTAL MISCELLANEOUS		\$ 4,030	\$ 6,405	\$ 12,917	\$ 5,000	\$ 10,023	\$ 10,023	\$ 6,300
State/Federal Aid	SW3989	0	0	0	0	10,756	10,756	0
TOTAL STATE/FEDERAL AID		\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,756	\$ 10,756	\$ 0
Interfund Transfer	SW5031	20,000	18,572	20,337	10,000	10,000	10,000	10,000
Use of Water Fund Capital Reserve	SW5031	0	0	0	125,000	0	0	0
Use of Water Fund Repair Reserve	SW5031	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS		\$ 20,000	\$ 18,572	\$ 20,337	\$ 135,000	\$ 10,000	\$ 10,000	\$ 10,000
TOTAL REVENUES		\$ 1,056,851	\$ 1,189,563	\$ 1,279,650	\$ 1,406,445	\$ 901,192	\$ 1,443,093	\$ 1,410,524

TOWN OF JERUSALEM
2027 BUDGET
SEWER FUND - EXPENDITURES ("SS")

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2026	YEAR-TO-DATE 06/30/26	PROJECTED YEAR-END	PROPOSED 2027
		2023	2024	2025				
ADMINISTRATION								
Salary	SS8110.1	\$ 16,780	\$ 17,565	\$ 15,428	\$ 19,500	\$ 7,804	\$ 19,500	\$ 21,300
Equipment	.2	0	0	0	0	0	1,125	0
Contractual	.4	26,746	18,864	34,865	51,835	22,776	51,835	56,250
SANITARY SEWERS								
Salary	SS8120.1	46,840	47,343	37,895	48,000	22,035	46,936	43,000
Equipment	.2	12,000	0	21,698	8,000	3,829	3,829	25,000
Contractual	.4	171,871	49,414	116,373	125,350	61,737	125,350	131,050
SEWER TREATMENT & DISPOSAL								
Salary	SS8130.1	0	0	0	0	0	0	0
Equipment	.2	0	0	0	0	0	0	0
Contractual	.4	536,813	629,319	641,125	741,100	275,074	708,846	747,820
OTHER SANITATION (Grinder Pumps)								
Contractual	SS8189.4	37,369	48,318	13,898	55,700	5,483	55,700	53,375
CONTINGENCY								
Contractual	SS1990.4	N/A	N/A	N/A	25,000	0	20,000	25,000
TOTAL HOME & COMMUNITY SERVICES		\$ 848,420	\$ 810,824	\$ 881,282	\$ 1,074,485	\$ 398,738	\$ 1,033,121	\$ 1,102,795
EMPLOYEE BENEFITS								
State Retirement	SS9010.8	3,976	6,313	7,167	8,500	0	6,000	8,500
Social Security	SS9030.8	4,748	4,905	4,077	5,100	2,269	5,100	5,400
Unemployment	SS9050.8	0	0	2,322	0	0	0	0
Medical/Dental	SS9060.8	20,658	13,866	8,839	32,000	4,956	22,000	23,000
TOTAL EMPLOYEE BENEFITS		\$ 29,383	\$ 25,084	\$ 22,405	\$ 45,600	\$ 7,225	\$ 33,100	\$ 36,900
DEBT SERVICE								
Serial Bonds - Principal	SS9710.6	95,000	95,000	110,000	0	0	0	0
KP Sewer #2 - Principal	SS9789.6	0	0	0	105,000	105,000	105,000	110,000
Grinder Pumps - Principal	SS9789.6	0	0	0	15,000	0	15,000	15,000
Serial Bonds - Interest	SS9710.7	74,253	72,115	86,903	0	0	0	0
KP Sewer #2 - Interest	SS9789.7	0	0	0	66,447	44,198	66,447	62,146
Grinder Pumps - Interest	SS9789.7	0	0	0	19,850	0	19,850	19,138
TOTAL DEBT SERVICE		\$ 169,253	\$ 167,115	\$ 196,903	\$ 206,297	\$ 149,198	\$ 206,297	\$ 206,294
TOTAL EXPENSES		\$ 1,047,056	\$ 1,003,023	\$ 1,100,590	\$ 1,326,382	\$ 555,161	\$ 1,272,518	\$ 1,345,979
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		\$ 1,047,056	\$ 1,003,023	\$ 1,100,590	\$ 1,326,382	\$ 555,161	\$ 1,272,518	\$ 1,345,979

TOWN OF JERUSALEM
2027 BUDGET
SEWER FUND - REVENUES ("SS")

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2026	YEAR-TO-DATE 06/30/26	PROJECTED YEAR-END	PROPOSED 2027
		2023	2024	2025				
REAL PROPERTY TAXES	SS1030	\$ 168,966	\$ 171,856	\$ 199,231	\$ 206,297	\$ 111,391	\$ 206,297	\$ 196,284
Sewer Rents	SS2120	\$ 695,416	\$ 707,668	\$ 754,502	\$ 814,605	\$ 0	\$ 814,605	\$ 814,605
Sewer Charges	SS2122	10,878	1,801	0	57,700	0	56,700	54,375
Interest & Penalties	SS2128	4,805	6,709	5,410	6,000	0	6,000	6,000
TOTAL DEPARTMENTAL INCOME		\$ 711,100	\$ 716,178	\$ 759,912	\$ 878,305	\$ 0	\$ 877,305	\$ 874,980
Interest & Earnings	SS2401	793	604	433	600	148	600	600
TOTAL USE OF MONEY & PROPERTY		\$ 793	\$ 604	\$ 433	\$ 600	\$ 148	\$ 600	\$ 600
Sale of Scrap & Excess Materials	SS2650	1,157	176	1,731	0	0	0	0
Sale of Equipment	SS2655	0	0	0	10,000	10,920	10,920	10,000
TOTAL SALE PROPERTY/COMPENSATION		\$ 1,157	\$ 176	\$ 1,731	\$ 10,000	\$ 10,920	\$ 10,920	\$ 10,000
Refunds of Prior Year's Expenditures	SS2701	0	4,031	0	0	0	0	0
Unclassified Revenue	SS2770	1,029	2,425	18,571	800	622	622	1,300
TOTAL MISCELLANEOUS		\$ 1,029	\$ 6,456	\$ 18,571	\$ 800	\$ 622	\$ 622	\$ 1,300
State/Federal Aid		0	0	0	0	14,238	14,238	0
TOTAL STATE AID		\$ 0	\$ 0	\$ 0	\$ 0	\$ 14,238	\$ 14,238	\$ 0
Interfund Revenues	SS2801	0	0	0	0	0	0	0
Interfund Transfers	SS5031	0	0	145	0	0	0	10,000
Use of Sewer Reserve	SS5031	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS		\$ 0	\$ 0	\$ 145	\$ 0	\$ 0	\$ 0	\$ 10,000
TOTAL REVENUES		\$ 883,045	\$ 895,270	\$ 980,022	\$ 1,096,002	\$ 137,320	\$ 1,109,982	\$ 1,093,164

TOWN OF JERUSALEM
2027 BUDGET
STREET LIGHTING FUND - EXPENDITURES ("SL")

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2026	YEAR-TO-DATE 06/30/26	PROJECTED YEAR-END	PROPOSED 2027
		2023	2024	2025				
CONTINGENCY	SL1990.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
STREET LIGHTING								
Salary	SL5182.1	0	0	0	0	0	0	0
Contractual	.4	5,931	6,242	5,966	7,100	2,563	6,715	7,100
TOTAL HOME AND COMMUNITY SERVICE		\$ 5,931	\$ 6,242	\$ 5,966	\$ 7,100	\$ 2,563	\$ 6,715	\$ 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		\$ 5,931	\$ 6,242	\$ 5,966	\$ 7,100	\$ 2,563	\$ 6,715	\$ 7,100

TOWN OF JERUSALEM
2027 BUDGET
STREET LIGHTING FUND - REVENUES ("SL")

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2026	YEAR-TO- DATE 06/30/26	PROJECTED YEAR-END	PROPOSED 2027
		2023	2024	2025				
REAL PROPERTY TAXES	SL1001	\$ 6,700	\$ 7,100	\$ 6,600	\$ 6,600	\$ 6,600	\$ 6,600	\$ 6,600
Interest & Earnings	SL2401	0	0	1	0	0	1	0
TOTAL USE OF MONEY & PROPERTY		\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 1	\$ 0
TOTAL INTERFUND TRANSFERS		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL REVENUES		\$ 6,700	\$ 7,100	\$ 6,601	\$ 6,600	\$ 6,600	\$ 6,601	\$ 6,600