

Preliminary  
9/26/2024

TOWN OF JERUSALEM  
2025 BUDGET  
**BUDGET SUMMARY AND TAX RATE**

	- 960 Appropriations	- 590 Estimated Revenues	- 599 Use of Fund Balance	- 510/1001 Tax Levy	Assessed Value	2025 AV Tax Rate Per \$1,000	2024 AV Tax Rate Per \$1,000
A - GENERAL FUND	\$ 1,056,419	\$ 257,981	\$ 283,026	\$ 515,412	\$ 1,203,553,689	0.42824	\$ 0.64118
B - GENERAL FUND TOWN OUTSIDE	166,757	33,000	55,750	78,006	1,195,393,034	0.06526	0.08345
DA - HIGHWAY FUND	1,500	-	500	1,000	1,203,553,689	0.00083	0.00163
DB - HIGHWAY FUND TOWN OUTSIDE	2,308,536	667,500	340,000	1,301,036	1,195,393,034	1.08838	1.33901
TOTAL	\$ 3,533,212	\$ 958,481	\$ 679,276	\$ 1,895,454		\$ 1.58270	\$ 2.06527
SW - WATER FUND	\$ 1,582,045	\$ 859,658	\$ 290,000	\$ 432,387			
SS - SEWER FUND	1,209,558	743,220	265,000	201,338			
SL - STREET LIGHTING	7,100	-	500	6,600			
TOTAL	\$ 2,798,703	\$ 1,602,878	\$ 555,500	\$ 640,325			
			<b>Subtotal</b>	<b>\$ 2,535,779</b>			
			<b>Total Levy for Tax Cap</b>	<b>\$ 2,334,441</b>			

\* Not included in Tax Cap.

\*\*\* Deadline Dates\*\*\*

- July - Budget Officer to notify heads of Administrative Units to prepare estimates.
- August - Heads of Administrative Units to submit estimates to Budget Officer.
- September 18 - **Adopt Resolution to exceed Tax Levy Limit**
- September 18 - Budget Officer to file tentative budget with Clerk.
- September 18 - Clerk to present tentative budget to Board.
- October 9 - Clerk to publish Notice of Budget Hearing.
- October 16 - **SUBMIT TAX LEVY CALCULATION TO OFFICE OF THE STATE COMPTROLLER.**
- October 16 - **PUBLIC HEARING**
- October 21 (no later than) - **BOARD ADOPTS BUDGET and Salary & Wage Schedule.**
- November 7 - Board to levy Taxes.

Town of Jerusalem  
2025 BUDGET  
REAL PROPERTY TAX CAP CALCULATION

2025

The Town is limited to a tax levy increase of 2% or the rate of inflation, whichever is less.

Lesser of:

A) Rate of Inflation Calculation (using CPI-U):

NYS Calculation of  
Rate of Inflation =

Average of 12 Month Period ending June 2024 - Average of 12 Month Period Ending June 2023  
Average of 12 Month Period Ending June 2023

$$\frac{309,570 - 299,685}{299,685} = \frac{9,885}{299,685} = 3.30\% \quad \mathbf{A}$$

B) Tax Levy Increase of 2%

2.00%

**B**

% Change

**Base:** Tax Levy Base (Prior Year)

(Line 1) \$ 2,255,079

**C**

1) Tax Base Growth Factor  
*(as calculated by NYS Commissioner of Taxation and Finance.)*

(Line 2) 1.0034

**D**

**Total Prior Year Tax with Growth Factor**

\$ 2,262,746

0.34%

2) Plus: Payments in Lieu of Taxes (PILOT) Receivable in Prior Fiscal Year

(Line 3) 3,100

**Prior Year Tax Base Before Inflation**

\$ 2,265,846

0.48%

3) Allowable Levy Growth Factor (from above)  
*(lesser of (a) one and two one-hundredths or (b) the sum of one plus the inflation factor. In no case shall the levy growth factor be less than one.)*

1.0200

**E**

(From A or B above)

**Total Prior Year Tax with Inflation Growth Factor**

\$ 2,311,163

2.49%

4) Less: Payments in Lieu of Taxes (PILOT) Receivable in Coming Fiscal Year

(Line 4) 2,000

**Tax Levy Limit Before Adjustments/Exclusions**

\$ 2,309,163

2.40%

Adjustments for Transfer of Local Government Functions:

5) Costs Incurred from Transfer of Local Government Functions  
Savings Realized from Transfer of Local Government Functions

(Line 7a) -  
(Line 7b) -

Net of Transfer of Government Functions (as determined by OSC)

-

**Tax Levy Limit Adjusted for Transfer of Local Government Functions**

\$ 2,309,163

2.40%

6) Plus: Available Carryover from Prior Year (Max. 1.5%)

25,278

**TAX LEVY LIMIT FOR BUDGET YEAR**

\$ 2,334,441

**F**

3.52%

Exclusions:

8) Plus: Judgments/Court Orders for Tort Claims that Exceed 5%  
of Total Tax Levied Prior Fiscal Year (Not Tax Certioraris)

(Line 5) \$ 0

**G**

7) Plus: Retirement Contributions > 2%:  
Employees' Retirement System (ERS)

(Line 6a) 0

**H**

**Total Exclusions**

\$ -

**ADJUSTED 2025 TAX LEVY LIMIT FOR TAX CAP CALCULATION**

\$ 2,334,441

3.52% **K**

3.52%

**2025 TAX LEVY**

3.52% increase from prior year

(Line 22) \$ 2,334,441

**L**

**CARRYOVER FOR NEXT FISCAL YEAR**

\$ 0

**M**

Lesser of:

A) UNUSED PORTION OF TAX LEVY LIMITATION FOR BUDGET YEAR

\$ 0

**N**

=F-L

B) MAXIMUM 1.50% OF TAX LEVY LIMITATION FOR BUDGET YEAR

\$ 35,017

**O**

=F\*1.50%

TOWN OF JERUSALEM  
2025 BUDGET  
**GENERAL FUND - EXPENDITURES ("A")**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2024	YEAR-TO-DATE 06/30/24	PROJECTED YEAR-END	PRELIMINARY 2025
		2021	2022	2023				
<b>TOWN BOARD</b>								
Salary	A1010.1	\$ 21,472	\$ 20,238	\$ 20,236	\$ 20,240	\$ 10,118	\$ 20,240	\$ 20,240
Medical Buy-Out	.1A	0	0	0	0	0	0	0
Contractual	.4	442	317	1,457	1,050	101	500	11,050
<b>JUSTICES</b>								
Salary	A1110.1	18,791	18,042	22,214	14,640	7,320	14,640	15,079
Court Clerk	.1a	0	0	0	8,240	4,120	8,240	8,487
Contractual	.4	2,334	838	3,351	6,149	385	6,149	5,850
<b>SUPERVISOR</b>								
Salary	A1220.1	14,348	14,348	15,848	16,643	8,321	16,643	17,474
Contractual	.4	1,114	1,000	1,341	2,400	75	1,200	2,200
<b>TAX COLLECTION</b>								
Salary	A1330.1	2,412	3,060	5,500	5,960	5,044	5,960	6,825
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0
Contractual	.4	2,445	2,870	2,747	3,250	2,150	3,250	3,105
<b>BUDGET</b>								
Salary	A1340.1	0	0	0	0	0	0	0
Contractual	.4	17,794	15,992	20,075	23,025	14,450	23,025	25,000
<b>ASSESSORS</b>								
Salary	A1355.1	25,151	55,557	57,545	62,930	35,442	62,930	64,249
Equipment	.2	0	20,000	0	1,800	0	0	0
Contractual	.4	16,828	20,162	43,557	61,586	21,880	44,605	31,125
<b>TOWN CLERK</b>								
Salary	A1410.1	51,300	52,840	55,900	58,975	30,538	58,975	61,923
Contractual	.4	2,260	1,328	1,677	2,000	171	2,200	2,000
<b>ATTORNEY</b>								
Contractual	A1420.4	5,913	14,093	14,290	20,000	6,522	20,000	31,200
<b>PERSONNEL</b>								
Salary	A1430.1	96,463	110,990	88,183	105,950	49,911	105,950	114,500
<b>ENGINEER</b>								
Contractual	A1440.4	8,041	340	0	0	0	0	0
<b>BOARD OF ETHICS</b>								
Salary	A1470.1	0	0	0	375	0	375	0
Contractual	.4	1,750	1,750	1,750	1,900	0	1,900	2,375
<b>BUILDINGS</b>								
Contractual	A1620.4	29,505	34,731	44,566	34,210	19,461	49,210	36,947

TOWN OF JERUSALEM  
2025 BUDGET  
**GENERAL FUND - EXPENDITURES ("A")**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2024	YEAR-TO-DATE 06/30/24	PROJECTED YEAR-END	PRELIMINARY 2025
		2021	2022	2023				
STOREROOM								
Contractual	A1660.4	2,159	2,231	2,128	3,000	2,903	3,000	3,200
CENTRAL PRINTING/MAILING								
Contractual	A1670.4	8,130	11,136	11,508	13,000	5,017	13,000	14,000
DATA PROCESSING								
Contractual	A1680.4	11,987	10,716	19,761	17,840	9,402	17,840	18,016
SPECIAL ITEMS								
Unallocated Insurance	A1910.4	35,066	38,748	42,211	44,000	49,848	50,000	50,000
Municipal Assoc. Dues	A1920.4	0	1,100	1,100	1,350	1,350	1,350	1,350
OTHER								
Contractual	A1989.4	3,827	0	0	0	0	0	0
CONTINGENCY								
Contractual	A1990.4	N/A	N/A	N/A	17,000	0	17,000	17,000
<b>TOTAL GENERAL GOVERNMENT SUPPORT</b>		<b>\$ 379,532</b>	<b>\$ 452,427</b>	<b>\$ 476,945</b>	<b>\$ 547,513</b>	<b>\$ 284,528</b>	<b>\$ 548,182</b>	<b>\$ 563,195</b>
TRAFFIC CONTROL								
Contractual	A3310.4	4,166	2,041	4,964	5,000	4,414	5,000	5,000
MISC PUBLIC SAFETY								
Contractual	A3989.4	0	0	0	0	0	0	0
<b>TOTAL PUBLIC SAFETY</b>		<b>\$ 4,166</b>	<b>\$ 2,041</b>	<b>\$ 4,964</b>	<b>\$ 5,000</b>	<b>\$ 4,414</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
TRANSPORTATION								
Salary	A5010.1	62,695	64,534	65,969	68,937	34,468	68,937	72,384
Contractual	.4	340	618	2,412	2,160	1,249	2,160	2,800
GARAGE								
Equip./Cap. Outlay	A5132.2	0	0	0	0	0	0	0
Contractual	.4	25,362	34,174	23,467	47,000	28,629	47,000	60,800
STREET LIGHTING								
Contractual	A5182.4	9,258	18,301	22,098	18,800	4,884	18,800	19,740
<b>TOTAL TRANSPORTATION</b>		<b>\$ 97,655</b>	<b>\$ 117,627</b>	<b>\$ 113,947</b>	<b>\$ 136,897</b>	<b>\$ 69,230</b>	<b>\$ 136,897</b>	<b>\$ 155,724</b>
VETERANS SERVICES								
Contractual	A6510.4	3,183	2,700	2,606	3,500	684	3,500	3,500
<b>TOTAL ECONOMIC ASSISTANCE</b>		<b>\$ 3,183</b>	<b>\$ 2,700</b>	<b>\$ 2,606</b>	<b>\$ 3,500</b>	<b>\$ 684</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>
YOUTH PROGRAM								
Salary	A7310.1	1,701	11,163	12,115	14,610	0	14,610	15,000
Contractual	.4	0	2,113	3,335	4,400	315	4,400	4,850
LIBRARY								
Salary	A7410.4	1,000	1,000	1,000	1,000	0	1,000	1,000
MUSEUM								
Contractual	A7450.4	0	0	0	1,000	0	0	1,000

TOWN OF JERUSALEM  
2025 BUDGET  
**GENERAL FUND - EXPENDITURES ("A")**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2024	YEAR-TO-DATE 06/30/24	PROJECTED YEAR-END	PRELIMINARY 2025
		2021	2022	2023				
HISTORIAN								
Salary	A7510.1	450	450	466	475	0	475	475
Contractual	.4	231	782	509	1,600	0	0	1,600
<b>TOTAL CULTURE &amp; RECREATION</b>		<b>\$ 3,382</b>	<b>\$ 15,508</b>	<b>\$ 17,425</b>	<b>\$ 23,085</b>	<b>\$ 315</b>	<b>\$ 20,485</b>	<b>\$ 23,925</b>
REFUSE & GARBAGE								
Salary	A8160.1	0	756	635	900	1,071	1,071	1,500
Contractual	.4	0	6,398	3,739	8,400	397	3,300	7,800
CEMETERY								
Salary	A8810.1	0	0	0	0	0	900	0
Contractual	A8810.4	4,750	4,400	5,500	6,600	1,100	8,500	9,500
<b>TOTAL HOME &amp; COMMUNITY SERVICES</b>		<b>\$ 4,750</b>	<b>\$ 11,554</b>	<b>\$ 9,874</b>	<b>\$ 15,900</b>	<b>\$ 2,567</b>	<b>\$ 13,771</b>	<b>\$ 18,800</b>
HEALTHWATERSHED								
Misc. Home & Community Services	A8989.4	39,221	31,780	32,835	35,553	23,504	85,553	34,275
<b>TOTAL HEALTHWATERSHED</b>		<b>\$ 39,221</b>	<b>\$ 31,780</b>	<b>\$ 32,835</b>	<b>\$ 35,553</b>	<b>\$ 23,504</b>	<b>\$ 85,553</b>	<b>\$ 34,275</b>
EMPLOYEE BENEFITS								
State Retirement	A9010.8	44,829	24,501	33,930	35,400	0	42,245	45,000
Social Security	A9030.8	22,225	26,550	25,925	28,700	14,131	28,700	31,000
Unemployment Ins.	A9050.8	0	0	0	0	0	0	0
Hospital & Medical Ins.	A9060.8	84,402	96,092	129,018	160,000	67,841	160,000	176,000
Other Employee Benefits	A9189.8	0	0	0	0	0	0	0
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$ 151,456</b>	<b>\$ 147,143</b>	<b>\$ 188,873</b>	<b>\$ 224,100</b>	<b>\$ 81,973</b>	<b>\$ 230,945</b>	<b>\$ 252,000</b>
TOTAL DEBT SERVICE		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
INTERFUND TRANSFERS								
Interfund Transfer	A9901.9	0	0	0	0	0	0	0
<b>TOTAL INTERFUND TRANSFERS</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENSES</b>		<b>\$ 683,345</b>	<b>\$ 780,780</b>	<b>\$ 847,468</b>	<b>\$ 991,548</b>	<b>\$ 467,215</b>	<b>\$ 1,044,333</b>	<b>\$ 1,056,419</b>

TOWN OF JERUSALEM  
2025 BUDGET  
**GENERAL FUND - REVENUES ("A")**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2024	YEAR-TO-DATE 06/30/24	PROJECTED YEAR-END	PRELIMINARY 2025
		2021	2022	2023				
<b>Real Property Taxes</b>	<b>A1001</b>	\$ 534,380	\$ 579,151	\$ 601,357	\$ 591,098	\$ 590,331	\$ 590,331	\$ 515,412
Other Payments Lieu of Taxes	A1081	8,294	2,158	3,036	3,100	2,106	2,106	2,000
Interest & Penalties	A1090	8,481	8,496	8,721	8,000	0	8,116	8,000
County Sales Tax	A1120	0	0	0	0	149,947	149,947	0
Cable TV	A1170	54,744	53,933	57,309	53,600	51,960	51,960	53,227
<b>TOTAL OTHER TAX ITEMS</b>		\$ 71,519	\$ 64,587	\$ 69,067	\$ 64,700	\$ 204,013	\$ 212,129	\$ 63,227
Clerk Fees	A1235	2,157	1,751	2,629	1,600	1,047	1,800	1,800
<b>TOTAL DEPARTMENTAL INCOME</b>		\$ 2,157	\$ 1,751	\$ 2,629	\$ 1,600	\$ 1,047	\$ 1,800	\$ 1,800
Interest & Earnings	A2401	864	1,369	933	1,000	426	1,000	1,000
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>		\$ 864	\$ 1,369	\$ 933	\$ 1,000	\$ 426	\$ 1,000	\$ 1,000
Dog Licenses	A2544	2,128	2,141	1,940	2,000	802	2,000	2,000
<b>TOTAL LICENSES AND PERMITS</b>		\$ 2,128	\$ 2,141	\$ 1,940	\$ 2,000	\$ 802	\$ 2,000	\$ 2,000
Fines & Forfeitures	A2610	11,117	8,838	7,988	10,000	7,031	10,000	10,000
<b>TOTAL FINES &amp; FORFEITURES</b>		\$ 11,117	\$ 8,838	\$ 7,988	\$ 10,000	\$ 7,031	\$ 10,000	\$ 10,000
Sale of Scrap & Materials	A2650	0	0	1,500	0	0	0	0
Insurance Recoveries	A2680	0	0	0	0	2,017	2,017	0
<b>TOTAL SALE PROPERTY/COMPENSATION</b>		\$ 0	\$ 0	\$ 1,500	\$ 0	\$ 2,017	\$ 2,017	\$ 0
AIM	A2750	0	0	0	7,250	0	0	7,250
Unclassified	A2770	24,442	22,646	42,373	14,700	6,134	16,251	16,305
<b>TOTAL MISCELLANEOUS</b>		\$ 24,442	\$ 22,646	\$ 42,373	\$ 21,950	\$ 6,134	\$ 16,251	\$ 23,555
State Aid - Per Capita	A3001	17,899	17,899	17,899	7,250	0	17,899	17,899
State Aid - Mortgage Tax	A3005	220,804	177,607	104,892	135,000	84,272	135,000	135,000
State Aid - Real Property Tax Administrator	A3040	0	7,251	0	11,000	0	1,252	0
State Aid - Youth Programs	A3820	0	3,800	4,000	3,200	0	4,000	3,500
State Aid - Other	A3960	0	0	0	0	0	50,000	0
<b>TOTAL STATE AID</b>		\$ 238,703	\$ 206,557	\$ 126,791	\$ 156,450	\$ 84,272	\$ 208,151	\$ 156,399
Federal Aid - Other	A5031	2,267	0	0	0	0	0	0
<b>TOTAL FEDERAL AID</b>		\$ 2,267	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTERFUND TRANSFERS</b>		\$ 12,000	\$ 12,000	\$ 0	\$ 0	\$ 0	\$ 5,120	\$ 0
<b>TOTAL REVENUES</b>		\$ 901,844	\$ 899,040	\$ 854,578	\$ 848,798	\$ 896,073	\$ 1,048,799	\$ 773,393

TOWN OF JERUSALEM  
2025 BUDGET  
**GENERAL FUND TOWN OUTSIDE VILLAGE - EXPENDITURES ("B")**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2024	YEAR-TO-DATE 06/30/24	PROJECTED YEAR-END	PRELIMINARY 2025
		2021	2022	2023				
<b>CONTINGENCY BUDGET</b>	<b>B1990.4</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Salary	B1340.1	0	0	0	0	0	0	0
Contractual	.4	0	6,500	5,500	5,500	2,300	5,500	6,300
<b>GENERAL GOVERNMENT SUPPORT</b>	<b>B1710.4</b>	5,500	0	0	0	0	0	0
<b>TOTAL GENERAL GOVERNMENT SUPPORT</b>	<b>B1710.4</b>	\$ 5,500	\$ 6,500	\$ 5,500	\$ 5,500	\$ 2,300	\$ 5,500	\$ 6,300
<b>HEALTH</b>	<b>B4020.1</b>	2,780	2,864	5,000	5,275	2,638	5,275	5,539
Salary	B4020.1	2,780	2,864	5,000	5,275	2,638	5,275	5,539
Contractual	.4	0	298	0	100	0	100	100
<b>TOTAL HEALTH</b>	<b>B4020.1</b>	\$ 2,780	\$ 3,162	\$ 5,000	\$ 5,375	\$ 2,638	\$ 5,375	\$ 5,639
<b>LIBRARY</b>	<b>B7410.1</b>	0	0	0	0	0	0	0
Salary	B7410.1	0	0	0	0	0	0	0
Contractual	.4	6,000	7,000	7,000	7,000	0	7,000	7,000
<b>TOTAL CULTURE AND RECREATION</b>	<b>B7410.1</b>	\$ 6,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 0	\$ 7,000	\$ 7,000
<b>ZONING</b>	<b>B8010.1</b>	46,252	54,310	52,078	59,429	28,139	60,370	64,818
Salary	B8010.1	46,252	54,310	52,078	59,429	28,139	60,370	64,818
Equipment & Capital Outlay	.2	0	40,627	0	0	0	0	0
Contractual	.4	23,447	40,130	41,996	29,165	13,019	32,165	55,165
<b>PLANNING</b>	<b>B8020.1</b>	413	591	286	1,000	128	450	1,000
Salary	B8020.1	413	591	286	1,000	128	450	1,000
Contractual	.4	6,993	7,300	4,859	12,676	890	0	11,735
<b>OTHER</b>	<b>B8989.4</b>	500	840	960	1,000	160	1,000	1,100
<b>TOTAL HOME AND COMMUNITY SERVICE</b>	<b>B8989.4</b>	\$ 77,605	\$ 143,798	\$ 100,179	\$ 103,270	\$ 42,336	\$ 93,985	\$ 133,818
<b>EMPLOYEE BENEFITS</b>	<b>B9010.8</b>	9,376	2,796	4,825	5,400	0	4,900	7,500
State Retirement	B9010.8	9,376	2,796	4,825	5,400	0	4,900	7,500
Social Security	B9030.8	3,731	4,355	4,314	5,100	2,337	6,100	6,500
Unemployment Ins.	B9050.8	0	0	0	0	0	0	0
Hospital & Medical Ins.	B9060.8	10,751	21,357	16,641	33,000	1,810	1,810	0
Other Employee Benefits	B9189.8	0	0	0	0	0	0	0
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>B9010.8</b>	\$ 23,858	\$ 28,508	\$ 25,779	\$ 43,500	\$ 4,148	\$ 12,810	\$ 14,000
<b>TOTAL DEBT SERVICE</b>	<b>B9901.9</b>	0	0	0	0	0	0	0
<b>INTERFUND TRANSFERS</b>	<b>B9901.9</b>	0	0	0	0	0	0	0
Interfund Transfers	B9901.9	0	0	0	0	0	0	0
<b>TOTAL INTERFUND TRANSFERS</b>	<b>B9901.9</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENSES</b>	<b>B9901.9</b>	\$ 115,743	\$ 188,968	\$ 143,458	\$ 164,645	\$ 51,421	\$ 124,670	\$ 166,757

TOWN OF JERUSALEM  
2025 BUDGET  
**GENERAL FUND TOWN OUTSIDE VILLAGE - REVENUES ("B")**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2024	YEAR-TO-DATE 06/30/24	PROJECTED YEAR-END	PRELIMINARY 2025
		2021	2022	2023				
<b>REAL PROPERTY TAXES</b>	<b>B1001</b>	<b>\$ 76,372</b>	<b>\$ 82,848</b>	<b>\$ 74,689</b>	<b>\$ 76,445</b>	<b>\$ 76,445</b>	<b>\$ 76,445</b>	<b>\$ 78,006</b>
Other Payments Lieu of Taxes	B1081	0	0	0	0	0	0	0
Interest & Penalties	B1090	0	0	0	0	0	0	0
Franchises	B1170	0	0	0	0	0	0	0
<b>TOTAL OTHER TAX ITEMS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Safety Inspection Fees	B1560	20	920	260	250	550	900	900
Charge for Tax Advertising & Exp.	B2110	0	0	699	0			
<b>TOTAL DEPARTMENTAL INCOME</b>		<b>20</b>	<b>920</b>	<b>959</b>	<b>250</b>	<b>550</b>	<b>900</b>	<b>900</b>
Interest & Earnings	B2401	176	228	74	200	38	100	100
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>		<b>176</b>	<b>228</b>	<b>74</b>	<b>200</b>	<b>38</b>	<b>100</b>	<b>100</b>
Building & Alteration Permits	B2555	49,388	31,592	52,340	30,000	32,660	39,600	30,000
Permits, Other	B2590	4,350	3,100	4,200	2,000	1,200	1,900	2,000
<b>TOTAL LICENSES AND PERMITS</b>		<b>53,738</b>	<b>34,692</b>	<b>56,540</b>	<b>32,000</b>	<b>33,860</b>	<b>41,500</b>	<b>32,000</b>
Fines & Forfeitures	B2610	0	0	0	0	0	0	0
<b>TOTAL FINES &amp; FORFEITURES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Sale Equipment	B2665	0	20,000	0	0	0	0	0
Insurance Recoveries	B2680	0	1,893	0	0	0	0	0
<b>TOTAL SALE PROPERTY/COMPENSATION</b>		<b>0</b>	<b>21,893</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unclassified	B2770	0	98	0	0	534	534	0
<b>TOTAL MISCELLANEOUS</b>		<b>0</b>	<b>98</b>	<b>0</b>	<b>0</b>	<b>534</b>	<b>534</b>	<b>0</b>
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
<b>TOTAL STATE AID</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTERFUND TRANSFERS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES</b>		<b>\$ 130,306</b>	<b>\$ 140,679</b>	<b>\$ 132,263</b>	<b>\$ 108,895</b>	<b>\$ 111,427</b>	<b>\$ 119,479</b>	<b>\$ 111,006</b>



TOWN OF JERUSALEM  
2025 BUDGET  
HIGHWAY FUND - EXPENDITURES ("DA")

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2024	YEAR-TO-DATE 06/30/24	PROJECTED YEAR-END	PRELIMINARY 2025
		2021	2022	2023				
<b>CONTINGENCY</b>	<b>DA1990.</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<b>MAINTENANCE OF STREETS</b>								
Contractual	DA5110.4	0	0	0	1,000	0	0	
<b>MACHINERY</b>								
Contractual	DA5130.4	0	0	0	500	0	0	
<b>TOTAL TRANSPORTATION</b>		\$ 0	\$ 0	\$ 0	\$ 1,500	\$ 0	\$ 0	
<b>EMPLOYEE BENEFITS</b>								
State Retirement	DA9010.8	0	0	0	0	0	0	
Social Security	DA9030.8	0	0	0	0	0	0	
Unemployment Ins.	DA9050.8	0	0	0	0	0	0	
Hospital & Medical Ins.	DA9060.8	0	0	0	0	0	0	
Other Employee Benefits	DA9189.8	0	0	0	0	0	0	
<b>TOTAL EMPLOYEE BENEFITS</b>		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<b>TOTAL DEBT SERVICE</b>		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<b>TOTAL EXPENSES</b>		\$ 0	\$ 0	\$ 0	\$ 1,500	\$ 0	\$ 0	
<b>INTERFUND TRANSFERS - CAPITAL PROJECTS</b>								
Interfund Transfers	DA9901.9	0	0	0	0	0	0	
<b>TOTAL RESERVE CONTRIBUTION TRANSFERS</b>		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<b>TOTAL EXPENSES PLUS RESERVE CONTRIBUTIONS</b>		\$ 0	\$ 0	\$ 0	\$ 1,500	\$ 0	\$ 1,500	

TOWN OF JERUSALEM  
2025 BUDGET  
HIGHWAY FUND - REVENUES ("DA")

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2024	YEAR-TO-DATE 06/30/24	PROJECTED YEAR-END	PRELIMINARY 2025
		2021	2022	2023				
<b>REAL PROPERTY TAXES</b>	<b>DA1001</b>	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,000	
Other Payments Lieu of Taxes	DA1081	0	0	0	0	0	0	
Interest & Penalties	DA1090	0	0	0	0	0	0	
Franchises	DA1170	0	0	0	0	0	0	
<b>TOTAL OTHER TAX ITEMS</b>		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Safety Inspection Fees	DA1560	0	0	0	0	0	0	
Cable TV	DA2001	0	0	0	0	0	0	
<b>TOTAL DEPARTMENTAL INCOME</b>		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Interest & Earnings	DA2401	4	4	3	0	1	1	
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>		\$ 4	\$ 4	\$ 3	\$ 0	\$ 1	\$ 1	
Sale of Scrap & Materials	DA2650	0	0	0	0	0	0	
<b>TOTAL SALE PROPERTY/COMPENSATION</b>		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Unclassified	DA2770	0	0	0	0	0	0	
<b>TOTAL MISCELLANEOUS</b>		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
State Aid - Per Capita	DA3001	0	0	0	0	0	0	
State Aid - Mortgage Tax	DA3005	0	0	0	0	0	0	
State Aid - Real Property Tax Administratic	DA3040	0	0	0	0	0	0	
State Aid - FEMA & STAR	DA3820	0	0	0	0	0	0	
State Aid - CHIPS	DA3902	0	0	0	0	0	0	
<b>TOTAL STATE AID</b>		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<b>TOTAL INTERFUND TRANSFERS</b>		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<b>TOTAL REVENUES</b>		\$ 1,504	\$ 1,504	\$ 1,503	\$ 1,500	\$ 1,501	\$ 1,001	

TOWN OF JERUSALEM  
2025 BUDGET  
HIGHWAY FUND TOWN OUTSIDE VILLAGE - EXPENDITURES ("DB")

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET		YEAR-TO-DATE 06/30/24	PROJECTED YEAR-END	PRELIMINARY 2025
		2021	2022	2023	2024	2025			
<b>CONTINGENCY</b>	<b>DB1990.</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	
<b>MAINTENANCE OF STREETS</b>									
Salary	DB5110.1	\$ 166,966	\$ 175,018	\$ 169,460	\$ 205,985	\$ 93,889	\$ 205,985	\$ 229,595	
Contractual	.4	245,733	288,942	274,519	365,350	61,834	365,350	425,000	
<b>PERM IMPROVEMENT HIGHWAY</b>									
Equipment & Cap Outlay	DB5112.2	0	0	0	0	0	0	0	
Contractual	.4	275,093	489,798	569,723	600,000	148,224	600,000	600,000	
<b>MACHINERY</b>									
Salary	DB5130.1	45,907	47,117	49,105	51,733	25,821	51,733	54,496	
Equipment & Cap Outlay	.2	381,664	567,046	92,103	150,000	191,500	150,000	175,000	
Contractual	.4	63,317	71,137	70,818	91,400	31,695	91,400	91,400	
<b>GARAGE</b>									
Contractual	DB5132.4	0	0	0	0	0	0	0	
<b>BRUSH &amp; WEEDS</b>									
Salary	DB5140.1	0	0	0	0	0	0	0	
Contractual	.4	6,155	9,191	8,300	8,000	9,970	12,475	15,000	
<b>SNOW REMOVAL</b>									
Salary	DB5142.1	173,487	176,845	186,245	205,985	110,769	205,985	229,595	
Contractual	.4	96,334	119,861	97,137	163,910	41,683	158,910	160,150	
<b>TOTAL TRANSPORTATION</b>		<b>\$ 1,454,656</b>	<b>\$ 1,944,955</b>	<b>\$ 1,517,410</b>	<b>\$ 1,842,363</b>	<b>\$ 715,386</b>	<b>\$ 1,841,838</b>	<b>\$ 1,980,236</b>	
<b>EMERGENCY DISASTER WORK</b>									
Salary	DB8760.1	0	0	0	0	0	0	0	
Contractual	.4	139,025	144,265	857,172	0	0	0	0	
<b>TOTAL HOME AND COMMUNITY SERVICE</b>		<b>\$ 139,025</b>	<b>\$ 144,265</b>	<b>\$ 857,172</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	
<b>EMPLOYEE BENEFITS</b>									
State Retirement	DB9010.8	46,028	30,521	45,283	48,300	0	57,350	65,000	
Social Security	DB9030.8	28,971	29,801	30,083	36,000	17,142	36,000	39,300	
Unemployment Ins.	DB9050.8	0	0	0	0	0	0	0	
Hospital & Medical Ins.	DB9060.8	139,368	119,386	165,179	177,000	69,855	177,000	224,000	
Other Employee Benefits	DB9189.8	0	0	0	0	0	0	0	
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$ 214,367</b>	<b>\$ 179,708</b>	<b>\$ 240,545</b>	<b>\$ 261,300</b>	<b>\$ 86,997</b>	<b>\$ 270,350</b>	<b>\$ 328,300</b>	
<b>DEBT PRINCIPAL</b>									
Serial Bonds		0	0	0	0	0	0	0	
Bond Anticipation Notes		0	0	0	0	0	0	0	
<b>DEBT INTEREST</b>									
Serial Bonds	DB9789.6	0	0	0	0	0	0	0	
Bond Anticipation Notes	DB9789.7	0	0	0	0	0	0	0	
<b>TOTAL DEBT SERVICE</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	
<b>INTERFUND TRANSFERS</b>									
Interfund Transfers	DB9901.9	12,000	12,000	0	0	0	0	0	
<b>TOTAL INTERFUND TRANSFERS</b>		<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	
<b>TOTAL INTERFUND TRANSFERS</b>		<b>\$ 1,820,048</b>	<b>\$ 2,280,928</b>	<b>\$ 2,615,127</b>	<b>\$ 2,103,663</b>	<b>\$ 802,383</b>	<b>\$ 2,112,188</b>	<b>\$ 2,308,536</b>	

TOWN OF JERUSALEM  
2025 BUDGET  
HIGHWAY FUND TOWN OUTSIDE VILLAGE - REVENUES ("DB")

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET		YEAR-TO-DATE 06/30/24	PROJECTED YEAR-END	PRELIMINARY 2025
		2021	2022	2023	2024				
<b>REAL PROPERTY TAXES</b>	<b>DB1001</b>	<b>\$ 1,131,134</b>	<b>\$ 1,159,885</b>	<b>\$ 1,149,346</b>	<b>\$ 1,226,663</b>	<b>\$ 1,226,663</b>	<b>\$ 1,226,663</b>	<b>\$ 1,301,036</b>	
Other Payments Lieu of Taxes	DB1081	0	0	0	0	0	0	0	
Interest & Penalties	DB1090	0	0	0	0	0	0	0	
Franchises	DB1170	0	0	0	0	0	0	0	
Interest & Earnings	DB2401	6,234	1,916	978	1,500	417	1,000	1,500	
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>		<b>\$ 6,234</b>	<b>\$ 1,916</b>	<b>\$ 978</b>	<b>\$ 1,500</b>	<b>\$ 417</b>	<b>\$ 1,000</b>	<b>\$ 1,500</b>	
Building & Alteration Permits	DB2555	0	0	0	2,500	1,180	3,860	3,000	
Permits, Other	DB2590	4,995	4,440	6,935	0	0	0	0	
<b>TOTAL LICENSES &amp; PERMITS</b>		<b>\$ 4,995</b>	<b>\$ 4,440</b>	<b>\$ 6,935</b>	<b>\$ 2,500</b>	<b>\$ 1,180</b>	<b>\$ 3,860</b>	<b>\$ 3,000</b>	
Fines & Forfeitures	DB2610	0	0	0	0	0	0	0	
<b>TOTAL FINES &amp; FORFEITURES</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	
Sale of Scrap & Materials	DB2650	0	29,318	3,736	3,000	0	3,000	3,000	
Sale of Equipment	DB2665	64,632	45,600	0	0	0	0	60,000	
Insurance Recoveries	DB2680	16,064	0	0	0	36,942	36,942	0	
<b>TOTAL SALE PROPERTY/COMPENSATION</b>		<b>\$ 80,696</b>	<b>\$ 74,918</b>	<b>\$ 3,736</b>	<b>\$ 3,000</b>	<b>\$ 36,942</b>	<b>\$ 39,942</b>	<b>\$ 63,000</b>	
Unclassified	DB2770	4,276	2,198	9,792	20,000	0	0	0	
<b>TOTAL MISCELLANEOUS</b>		<b>\$ 4,276</b>	<b>\$ 2,198</b>	<b>\$ 9,792</b>	<b>\$ 20,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	
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	519,318	459,032	642,245	600,000	0	600,000	600,000	
State Aid - Emergency Disaster	DB3960	0	13,067	85,717	0	0	0	0	
<b>TOTAL STATE AID</b>		<b>\$ 519,318</b>	<b>\$ 472,099</b>	<b>\$ 727,962</b>	<b>\$ 600,000</b>	<b>\$ 0</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>	
Federal Aid - Emergency Disaster	DB4960	0	117,599	771,455	0	0	0	0	
<b>TOTAL FEDERAL AID</b>		<b>\$ 0</b>	<b>\$ 117,599</b>	<b>\$ 771,455</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	
Bond Anticipation Notes		0	0	0	0	0	0	0	
<b>PROCEEDS OF OBLIGATIONS</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	
Interfund Transfer	DB5031	0	0	0	0	0	0	0	
<b>TOTAL INTERFUND TRANSFERS</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 232,198</b>	<b>\$ 0</b>	
<b>TOTAL REVENUES</b>		<b>\$ 1,746,653</b>	<b>\$ 1,833,055</b>	<b>\$ 2,670,204</b>	<b>\$ 1,853,663</b>	<b>\$ 1,265,202</b>	<b>\$ 2,103,663</b>	<b>\$ 1,968,536</b>	

TOWN OF JERUSALEM  
2025 BUDGET  
**STREET LIGHTING FUND - EXPENDITURES ("SL")**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2024	YEAR-TO-DATE 06/30/24	PROJECTED YEAR-END	PRELIMINARY 2025
		2021	2022	2023				
<b>CONTINGENCY</b>	<b>SL1990.</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>STREET LIGHTING</b>								
Salary	SL5182.1	0	0	0	0	0	0	
Contractual	.4	3,121	6,141	5,931	7,100	3,242	7,100	
<b>TOTAL HOME AND COMMUNITY SERVICE</b>		<b>3,121</b>	<b>6,141</b>	<b>5,931</b>	<b>7,100</b>	<b>3,242</b>	<b>7,100</b>	
<b>EMPLOYEE BENEFITS</b>								
State Retirement	SL9010.8	0	0	0	0	0	0	
Social Security	SL9030.8	0	0	0	0	0	0	
Unemployment Ins.	SL9050.8	0	0	0	0	0	0	
Hospital & Medical Ins.	SL9060.8	0	0	0	0	0	0	
Other Employee Benefits	SL9189.8	0	0	0	0	0	0	
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>INTERFUND TRANSFERS</b>								
Interfund Transfers	SL9901.9	0	0	0	0	0	0	
<b>TOTAL INTERFUND TRANSFERS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL EXPENSES</b>		<b>3,121</b>	<b>6,141</b>	<b>5,931</b>	<b>7,100</b>	<b>3,242</b>	<b>7,100</b>	

TOWN OF JERUSALEM  
2025 BUDGET  
**STREET LIGHTING FUND - REVENUES ("SL")**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2024	YEAR-TO-DATE 06/30/24	PROJECTED YEAR-END	PRELIMINARY 2025
		2021	2022	2023				
<b>REAL PROPERTY TAXES</b>	<b>SL1001</b>	\$ 3,150	\$ 3,350	\$ 6,700	\$ 7,100	\$ 7,100	\$ 7,100	\$ 6,600
Interest & Earnings	SL2401	1	1	0	0	0	1	0
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>		\$ 1	\$ 1	\$ 0	\$ 0	\$ 0	\$ 1	\$ 0
<b>TOTAL INTERFUND TRANSFERS</b>		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL REVENUES</b>		\$ 3,151	\$ 3,351	\$ 6,700	\$ 7,100	\$ 7,100	\$ 7,101	\$ 6,600

TOWN OF JERUSALEM  
2025 BUDGET  
**SEWER FUND - REVENUES ("SS")**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2024	YEAR-TO-DATE 06/30/24	PROJECTED YEAR-END	PRELIMINARY 2025
		2021	2022	2023				
<b>REAL PROPERTY TAXES</b>	<b>SS1030</b>	<b>\$ 166,167</b>	<b>\$ 208,956</b>	<b>\$ 168,966</b>	<b>\$ 167,116</b>	<b>\$ 44,312</b>	<b>\$ 167,116</b>	<b>\$ 201,338</b>
Sewer Rents	SS2120	\$ 626,056	\$ 759,597	\$ 695,416	\$ 626,056	\$ 342,149	\$ 668,438	\$ 716,820
Sewer Charges	SS2122	35,058	34,367	10,878	53,000	30,311	62,422	19,000
Interest & Penalties	SS2128	3,735	5,821	4,805	2,000	5,857	12,936	6,000
<b>TOTAL DEPARTMENTAL INCOME</b>		<b>\$ 664,849</b>	<b>\$ 799,785</b>	<b>\$ 711,100</b>	<b>\$ 681,056</b>	<b>\$ 378,316</b>	<b>\$ 743,796</b>	<b>\$ 741,820</b>
Interest & Earnings	SS2401	763	1,211	793	800	282	600	600
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>		<b>\$ 763</b>	<b>\$ 1,211</b>	<b>\$ 793</b>	<b>\$ 800</b>	<b>\$ 282</b>	<b>\$ 600</b>	<b>\$ 600</b>
Sale of Scrap & Excess Materials	SS2650	0	160	1,157	0	0	0	0
Sale of Equipment	SS2655	8,520	0	0	9,000	0	0	0
<b>TOTAL SALE PROPERTY/COMPENSATION</b>		<b>\$ 8,520</b>	<b>\$ 160</b>	<b>\$ 1,157</b>	<b>\$ 9,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Refunds of Prior Year's Expenditures	SS2701	0	0	0	0	0	0	0
Unclassified Revenue	SS2770	1,460	509	1,029	600	1,138	1,138	800
<b>TOTAL MISCELLANEOUS</b>		<b>\$ 1,460</b>	<b>\$ 509</b>	<b>\$ 1,029</b>	<b>\$ 600</b>	<b>\$ 1,138</b>	<b>\$ 1,138</b>	<b>\$ 800</b>
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
<b>TOTAL INTERFUND TRANSFERS</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL REVENUES</b>		<b>\$ 841,759</b>	<b>\$ 1,010,621</b>	<b>\$ 883,045</b>	<b>\$ 858,572</b>	<b>\$ 424,048</b>	<b>\$ 912,650</b>	<b>\$ 944,558</b>

TOWN OF JERUSALEM  
2025 BUDGET  
**SEWER FUND - EXPENDITURES ("SS")**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2024	YEAR-TO-DATE 06/30/24	PROJECTED YEAR-END	PRELIMINARY 2025
		2021	2022	2023				
<b>ADMINISTRATION</b>								
Salary	SS8110.1	\$ 16,436	\$ 16,794	\$ 16,780	\$ 17,500	\$ 8,643	\$ 17,500	\$ 18,200
Contractual	.4	19,222	23,889	26,746	41,715	11,016	41,715	41,715
<b>SANITARY SEWERS</b>								
Salary	SS8120.1	32,614	34,319	46,840	51,930	22,515	42,000	42,000
Equipment	.2	9,762	0	12,000	12,000	0	0	27,500
Contractual	.4	48,703	110,409	171,871	50,000	15,701	62,000	103,525
<b>SEWER TREATMENT &amp; DISPOSAL</b>								
Salary	SS8130.1	0	0	0	0	0	0	0
Equipment	.2	0	0	0	0	0	0	0
Contractual	.4	372,475	483,590	536,813	620,250	258,281	620,250	694,680
<b>OTHER SANITATION (Grinder Pumps)</b>								
Contractual	SS8189.4	27,372	77,677	37,369	50,000	42,356	50,000	17,000
<b>CONTINGENCY</b>								
Contractual	SS1990.4	N/A	N/A	N/A	25,000	0	25,000	25,000
<b>TOTAL HOME &amp; COMMUNITY SERVICES</b>		\$ 526,584	\$ 746,678	\$ 848,420	\$ 868,395	\$ 358,512	\$ 858,465	\$ 969,620
<b>EMPLOYEE BENEFITS</b>								
State Retirement	SS9010.8	4,523	2,846	3,976	6,050	0	7,100	6,000
Social Security	SS9030.8	3,688	3,770	4,748	5,400	2,349	5,400	4,600
Medical/Dental	SS9060.8	20,000	18,448	20,658	30,000	9,461	30,000	28,000
<b>TOTAL EMPLOYEE BENEFITS</b>		\$ 28,211	\$ 25,064	\$ 29,383	\$ 41,450	\$ 11,810	\$ 42,500	\$ 38,600
<b>DEBT SERVICE</b>								
Serial Bonds - Principal	SS9710.6	90,000	90,000	95,000	0	0	0	0
KP Sewer #2 - Principal	SS9789.6	0	0	0	95,000	95,000	95,000	100,000
Grinder Pumps - Principal	SS9789.6	0	0	0	0	0	0	9,525
Serial Bonds - Interest	SS9710.7	78,134	76,278	74,253	72,116	0	0	0
KP Sewer #2 - Interest	SS9789.7	0	0	0	72,116	36,592	72,116	69,798
Grinder Pumps - Interest	SS9789.7	0	0	0	0	0	0	22,015
<b>TOTAL DEBT SERVICE</b>		\$ 168,134	\$ 166,278	\$ 169,253	\$ 167,116	\$ 131,592	\$ 167,116	\$ 201,338
<b>TOTAL EXPENSES</b>		\$ 722,929	\$ 938,020	\$ 1,047,056	\$ 1,076,961	\$ 501,914	\$ 1,068,081	\$ 1,209,558
<b>INTERFUND TRANSFERS</b>								
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
<b>TOTAL RESERVE CONTRIBUTION TRANSFERS</b>		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENSES PLUS RESERVE CONTRIBUTIONS</b>		\$ 722,929	\$ 938,020	\$ 1,047,056	\$ 1,076,961	\$ 501,914	\$ 1,068,081	\$ 1,209,558



TOWN OF JERUSALEM  
2025 BUDGET  
WATER FUND - REVENUES ("SW")

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET	YEAR-TO-DATE 06/30/24	PROJECTED YEAR-END	PRELIMINARY 2025
		2021	2022	2023				
<b>REAL PROPERTY TAXES</b>	<b>SW1030</b>	<b>\$ 331,461</b>	<b>\$ 309,989</b>	<b>\$ 353,738</b>	<b>\$ 352,273</b>	<b>\$ 352,273</b>	<b>\$ 352,273</b>	<b>\$ 432,387</b>
Water Rents & Surplus Sales	SW2140	\$ 375,329	\$ 488,314	\$ 627,509	\$ 474,100	\$ 279,574	\$ 559,148	\$ 626,370
Metered Sales-Other Govt.	SW2144	0	0	0	19,052	19,388	19,388	19,388
Water Service Charges	SW2144	2,633	2,000	42,719	2,000	3,349	18,000	4,500
Interest & Penalties on Water Rents	SW2148	4,440	4,634	7,043	4,000	5,660	13,879	5,000
<b>TOTAL DEPARTMENTAL INCOME</b>		<b>\$ 382,402</b>	<b>\$ 494,948</b>	<b>\$ 677,271</b>	<b>\$ 499,152</b>	<b>\$ 307,971</b>	<b>\$ 610,415</b>	<b>\$ 655,258</b>
Interest & Earnings	SW2401	497	955	580	800	192	400	400
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>		<b>\$ 497</b>	<b>\$ 955</b>	<b>\$ 580</b>	<b>\$ 800</b>	<b>\$ 192</b>	<b>\$ 400</b>	<b>\$ 400</b>
Sales of Scrap & Excess Equipment	SW2650	478	447	470	21,000	0	0	0
Sales of Equipment	SW2665	19,880	0	0	0	0	0	0
Insurance Recoveries	SW2680	0	0	762	0	0	0	0
<b>TOTAL SALE PROPERTY/COMPENSATION</b>		<b>\$ 20,358</b>	<b>\$ 447</b>	<b>\$ 1,232</b>	<b>\$ 21,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Refunds of Prior Year's Expenditures	SW2650	9,000	0	0	0	0	0	0
Miscellaneous	SW2770	3,570	3,040	4,030	3,000	6,264	6,264	5,000
<b>TOTAL MISCELLANEOUS</b>		<b>\$ 12,570</b>	<b>\$ 3,040</b>	<b>\$ 4,030</b>	<b>\$ 3,000</b>	<b>\$ 6,264</b>	<b>\$ 6,264</b>	<b>\$ 5,000</b>
State Aid	SW3989	0	0	0	0	0	0	0
<b>TOTAL STATE AID</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Interfund Transfer	SW5031	15,000	15,000	20,000	10,000	0	10,000	20,000
Use of Water Fund Capital Reserve	SW5031	0	0	0	0	0	0	179,000
Use of Water Fund Repair Reserve	SW5031	0	0	0	0	0	80,856	0
<b>TOTAL INTERFUND TRANSFERS</b>		<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 20,000</b>	<b>\$ 10,000</b>	<b>\$ 0</b>	<b>\$ 90,856</b>	<b>\$ 199,000</b>
<b>TOTAL REVENUES</b>		<b>\$ 762,288</b>	<b>\$ 824,379</b>	<b>\$ 1,056,851</b>	<b>\$ 886,225</b>	<b>\$ 666,701</b>	<b>\$ 1,060,208</b>	<b>\$ 1,292,045</b>

TOWN OF JERUSALEM  
2025 BUDGET  
**WATER FUND - EXPENDITURES ("SW")**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2024	YEAR-TO-DATE 06/30/24	PROJECTED YEAR-END	PRELIMINARY 2025
		2021	2022	2023				
<b>ADMINISTRATION</b>								
Salary	SW8310.1	\$ 38,586	\$ 37,442	\$ 39,828	\$ 41,450	\$ 20,414	\$ 41,450	\$ 42,300
Equipment		0	0	0	0	0	0	0
Contractual	.4	33,999	48,610	58,068	85,000	\$ 88,025	88,025	128,100
<b>SOURCE SUPPLY POWER/PUMPING</b>								
Salary	SW8320.1	0	0	0	0	0	0	0
Equipment		0	0	0	0	0	0	0
Contractual	.4	140,281	168,416	262,549	375,689	168,792	375,689	413,258
<b>TRANSMISSION &amp; DISTRIBUTION</b>								
Salary	SW8340.1	65,875	72,211	101,459	121,170	46,768	100,000	100,000
Equipment		22,778	0	27,999	28,000	0	0	40,000
Contractual	.4	53,472	113,405	183,887	65,375	122,179	122,179	311,000
<b>CONTINGENCY</b>								
Contractual	SW1990.4	N/A	N/A	N/A	17,000	0	17,000	20,000
<b>TOTAL HOME &amp; COMMUNITY SERVICES</b>		<b>\$ 354,991</b>	<b>\$ 440,084</b>	<b>\$ 673,790</b>	<b>\$ 733,684</b>	<b>\$ 446,178</b>	<b>\$ 744,342</b>	<b>\$ 1,054,658</b>
<b>EMPLOYEE BENEFITS</b>								
State Retirement	SW9010.8	11,070	6,640	9,277	13,200	0	16,510	14,000
Social Security	SW9030.8	7,852	8,339	10,720	12,600	5,062	12,600	10,000
Hospital & Medical	SW9060.8	39,659	43,045	46,668	58,000	22,077	58,000	55,000
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$ 58,581</b>	<b>\$ 58,024</b>	<b>\$ 66,666</b>	<b>\$ 83,800</b>	<b>\$ 27,139</b>	<b>\$ 87,110</b>	<b>\$ 79,000</b>

\*

TOWN OF JERUSALEM  
2025 BUDGET  
WATER FUND - EXPENDITURES ("SW")

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2024	YEAR-TO-DATE 06/30/24	PROJECTED YEAR-END	PRELIMINARY 2025
		2021	2022	2023				
<b>DEBT SERVICE</b>								
Serial Bonds - Principal	SW9710.6	250,735	250,735	270,735	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	120,000	120,000	120,000	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	0	0	0	15,000
Serial Bonds - Interest	SW9710.7	77,325	74,253	80,099	0	0	0	0
Lyons - KP Phase 1	SW9789.7	0	0	0	16,300	8,150	16,300	15,600
DTC W#1 & W#2 - Interest	SW9789.7	0	0	0	51,394	25,697	51,394	48,482
DTC KP Phase 2	SW9789.7	0	0	0	28,844	14,422	28,844	28,370
DTC KP Phase 3	SW9789.7	0	0	0	0	0	0	70,200
<b>TOTAL DEBT SERVICE</b>		<b>\$ 328,060</b>	<b>\$ 324,988</b>	<b>\$ 350,834</b>	<b>\$ 362,273</b>	<b>\$ 254,582</b>	<b>\$ 362,273</b>	<b>\$ 448,387</b>
<b>INTERFUND TRANSFERS - CAPITAL PROJECTS</b>								
<b>TOTAL EXPENSES</b>		<b>\$ 741,632</b>	<b>\$ 823,096</b>	<b>\$ 1,091,290</b>	<b>\$ 1,179,757</b>	<b>\$ 727,898</b>	<b>\$ 1,193,725</b>	<b>\$ 1,582,045</b>
Transfers, Other Funds	SW9901.9	0	0	0	0	0	0	0
Capital Reserve (HR-1)	SW9950.9	0	0	22,753	0	0	0	0
<b>TOTAL RESERVE CONTRIBUTION TRANSFERS</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 22,753</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENSES PLUS RESERVE CONTRIBUTIONS</b>		<b>\$ 741,632</b>	<b>\$ 823,096</b>	<b>\$ 1,114,044</b>	<b>\$ 1,179,757</b>	<b>\$ 727,898</b>	<b>\$ 1,193,725</b>	<b>\$ 1,582,045</b>

Note : \* Purchase of Water Meters with Reserves.