

*Borough of New Salem*  
**2021 Budget Summary**

	FUND			
	General	Sewer	Highway Aid	All Funds
<b><u>Fund Balance</u></b> 01/01/2021	\$259,530	\$182,290	\$30,386	\$472,206
<b><u>Revenues</u></b> 2021	\$182,989	\$340,400	\$20,600	\$543,989
<b><u>Expenditures</u></b> 2021	\$142,041	\$339,698	\$20,150	\$501,889
<b><u>2021 Surplus</u></b> (Deficit)	\$40,948	\$702	\$450	\$42,100
<b><u>Available Fund Balance</u></b> 12/31/2021	\$300,478	\$182,992	\$30,836	<b>\$514,306</b>

<b>GENERAL FUND - Revenues</b>			<b><u>2021</u> <u>Budget</u></b>
301.100	Real Estate Taxes - Current Year	Current year's real estate tax	62,500
301.200	Real Estate Taxes - Prior Year	Delinquent real estate taxes	1,000
301.300	Real Estate Taxes - Delinquent	York County Tax Claim Bureau	1,000
		<i>Subtotal</i>	<b>64,500</b>
<b>ACT 511 TAXES</b>			
310.100	Real Estate Transfer Taxes	1% Realty Transfer Tax	10,000
310.210	Earned Income Taxes - Current Year	Current year's earned income	60,000
310.220	Earned Income Taxes - Prior Year	Prior year's earned income	28,000
310.230	Earned Income Taxes - Delinquent	Prior year's delinquent earned income	500
310.240	Earned Income - Unallocated	Unallocated earned income	100
		<i>Subtotal</i>	<b>98,600</b>
<b>LICENSE &amp; PERMITS</b>			
321.800	Cable TV Franchise	4% cable TV franchise fee	5,800
		<i>Subtotal</i>	<b>5,800</b>
<b>FINES</b>			
331.110	Clerk of Courts		0
331.120	District Justice		2,500
331.130	State Police Fines		350
		<i>Subtotal</i>	<b>2,850</b>
<b>INTEREST EARNINGS</b>			
341.000	Interest Earnings	Interest from investments	360
		<i>Subtotal</i>	<b>360</b>
<b>STATE CAPITAL &amp; OPERATING GRANTS</b>			
354.080	Act 101 Recycling Grant		500
		<i>Subtotal</i>	<b>500</b>
<b>STATE SHARED REVENUE</b>			
355.010	Public Utility - Tax Refund	Commonwealth payment for tax exempt property (utilities)	150
355.080	Alcoholic Beverage Taxes	Liquor license allocation	150
355.130	Foreign Fire Ins. Premium Tax	Commonwealth Foreign Fire Insurance	4,250
355.990	Other Grants		0
		<i>Subtotal</i>	<b>4,550</b>

<b>GENERAL FUND - Revenues</b>			<b><u>2021</u> <u>Budget</u></b>
<b>GENERAL GOVERNMENT</b>			
361.300	Zoning & Subdivisions Fee Reimbursements		0
		<i>Subtotal</i>	0
<b>PUBLIC SAFETY</b>			
362.410	Building Permits	Building permit fees	1,000
362.440	On-lot Septic Permit		0
		<i>Subtotal</i>	1,000
<b>MISCELLANEOUS REVENUE</b>			
380.000	Miscellaneous Revenue	Misc. Receipts	500
387.000	NSNO Contributions		0
		<i>Subtotal</i>	500
<b>INTER-FUND OPERATING TRANSFERS</b>			
392.000	Interfund Operating Transfers		4,329
		<i>Subtotal</i>	4,329
		<b>TOTAL REVENUES</b>	<b>182,989</b>

<b>SEWER FUND - Revenues</b>			<b><u>2021</u> <u>Budget</u></b>
<b>INTEREST EARNINGS</b>			
341.000	Interest Earnings	Interest from investments	400
		<i>Subtotal</i>	400
<b>SANITATION</b>			
364.110	Sewer Tapping Fee		0
364.120	Sewer Use Charge		340,000
364.130	Reservation Fee		0
364.140	Permit Fee		0
		<i>Subtotal</i>	340,000
		<b>TOTAL REVENUES</b>	<b>340,400</b>

<b>HIGHWAY AID FUND-Revenues</b>			<b><u>2021</u> <u>Budget</u></b>
<b>INTEREST EARNINGS</b>			
341.000	Interest Earnings	Interest from investments	100
		<i>Subtotal</i>	100
<b>STATE SHARED REVENUE &amp; ENTITLEMENT</b>			
355.050	Liquid Fuels Tax Refund	Commonwealth allocation (fuel tax)	20,500
		<i>Subtotal</i>	20,500
<b>MISCELLANEOUS REVENUE</b>			
380.000	Miscellaneous Income		
		<i>Subtotal</i>	0
		<b>TOTAL REVENUE</b>	<b>20,600</b>

# GENERAL FUND- Expenditures

**2021  
Budget**

GENERAL FUND- Expenditures		2021 Budget
<b>LEGISLATIVE BODY</b>		
400.100	Council Member- Salary	6,370
		<i>Subtotal</i>
		6,370
<b>EXECUTIVE</b>		
401.100	Mayor's Salary	910
		<i>Subtotal</i>
		910
<b>FINANCIAL ADMINISTRATION</b>		
402.100	Auditing Services	2,200
402.420	Dues, Subscriptions & Memberships	PSAB, YCBA, Mayor's Association, etc. 600
402.460	Meetings & Conferences	PSAB, YCBA, meetings & conferences 1,500
		<i>Subtotal</i>
		4,300
<b>TAX COLLECTION</b>		
403.100	Commissions Tax Collector	3,100
403.110	YATB Tax Collection Fees	1,770
403.200	Tax Collector Supplies	300
		<i>Subtotal</i>
		5,170
<b>REFUND PRIOR YEAR</b>		
403.491	Refund Prior Year's Revenue	16,227
		<i>Subtotal</i>
		16,227
<b>LAW</b>		
404.100	Legal Services	7,000
404.300	Codification	Ordinance/Code Book updates 2,000
		<i>Subtotal</i>
		9,000
<b>MANAGER/ OFFICE</b>		
405.100	Secretary Salary	12,986
405.200	Materials & Supplies	500
405.240	General Expenses	6,000
405.260	Minor Equipment	1,000
405.300	Rent- Office	3,000
405.325	Postage	Postage 500
405.341	Advertising	Legal advertisements 2,000
		<i>Subtotal</i>
		25,986
<b>ENGINEER</b>		
408.000	Engineering	7,000
		<i>Subtotal</i>
		7,000
<b>GENERAL GOVERNMENT &amp; BLDGS</b>		
409.250	Material & Supplies - Building	500
409.360	Public Utilities	2,800
409.370	Maintenance Service	1,750
		<i>Subtotal</i>
		5,050
<b>POLICE</b>		
410.000	Police Service	0
410.540	York County Quick Response Team	Annual Donation 0
		<i>Subtotal</i>
		0
<b>FIRE</b>		
411.300	Fire Hydrant Rental	6,650
411.500	Foreign Fire Insurance Premium	Disbursement equal to acct. 355.130 4,250
411.540	Contribution- Fire Company	14,800
		<i>Subtotal</i>
		25,700

<b>GENERAL FUND- Expenditures</b>			<b>2021 Budget</b>
<b>AMBULANCE</b>			
412.500	Volunteer Ambulance Contrib.		1,000
		<i>Subtotal</i>	1,000
<b>PUBLIC SAFETY</b>			
413.100	UCC & Code Enforcement		6,000
		<i>Subtotal</i>	6,000
<b>PLANNING &amp; ZONING</b>			
414.300	Zoning General Supplies		1,000
		<i>Subtotal</i>	1,000
<b>COLLECTION &amp; DISPOSAL</b>			
427.300	Fall Leaf Collection		4,400
		<i>Subtotal</i>	4,400
<b>HIGHWAY MAINT- GENERAL SERVICES</b>			
430.000	Highway Maintenance		5,000
		<i>Subtotal</i>	5,000
<b>STORMWATER MANAGEMENT</b>			
446.000	Stormwater Management		1,591
		<i>Subtotal</i>	1,591
<b>RECREATION</b>			
452.200	Recreation	Windy Hill Contribution	500
456.520	Library		1,000
457.000	Planter	Square Decoration	100
457.200	Civil Celebration	NNO	0
		<i>Subtotal</i>	1,600
<b>PUBLIC SERVICE CONTRIBUTIONS</b>			
459.540	York County SPCA	Annual donation	400
		<i>Subtotal</i>	400
<b>MISCELLANEOUS</b>			
480.000	Miscellaneous Expenditures		100
		<i>Subtotal</i>	100
<b>INSURANCE</b>			
486.010	Property & Bonds		650
486.020	General Liability		4,800
486.030	Worker's Compensation		8,000
		<i>Subtotal</i>	13,450
<b>EMPLOYEE BENEFITS</b>			
487.161	Social Security Match	Employer matching contribution	1,449
487.163	Medicare Match	Employer matching contribution	339
		<i>Subtotal</i>	1,787
<b>INTER-FUND OPERATING TRANSFERS</b>			
492.000	Fund Transfers		0
		<i>Subtotal</i>	0
		<b>TOTAL EXPENDITURES</b>	<b>142,041</b>

<b>SEWER FUND- Expenditures</b>			<b>2021 Budget</b>
<b>LAW</b>			
404.000	Legal Services		500
		<i>Subtotal</i>	<i>500</i>
<b>COLLECTION &amp; TREATMENT</b>			
429.100	Secretary		0
429.210	Office Supplies		100
429.230	Postage		100
429.310	System Operator		2,500
429.311	Billing		3,000
429.370	Repairs & Maintenance		25,000
429.390	Charges/Collections		1,500
429.660	Professional Fees		1,000
429.670	NCTSA		100,000
		<i>Subtotal</i>	<i>133,200</i>
<b>DEBT SERVICE</b>			
471.200	Note Principal Payment		125,400
472.300	Note Interest Payment		76,219
		<i>Subtotal</i>	<i>201,619</i>
<b>MISCELLANEOUS</b>			
480.000	Miscellaneous Expenditures		50
		<i>Subtotal</i>	<i>50</i>
<b>INTER-FUND OPERATING TRANSFERS</b>			
492.010	Transfer to General Fund		4,329
		<i>Subtotal</i>	<i>4,329</i>
		<b>TOTAL EXPENDITURES</b>	<b>339,698</b>

# HIGHWAY AID FUND-Expenditures

**2021  
Budget**

<b>HIGHWAY MAINT- GENERAL SERVICES</b>			
431.000	Street Cleaning		750
		<i>Subtotal</i>	750
<b>HIGHWAY MAINT- SNOW &amp; ICE</b>			
432.000	Snow Removal		12,500
		<i>Subtotal</i>	12,500
<b>HIGHWAY MAINT- STREET SIGNS &amp; SIGNALS</b>			
433.000	Signs		500
433.360	Traffic Signal	Electric	400
433.370	Signal Repair		500
		<i>Subtotal</i>	1,400
<b>HIGHWAY MAINT- STREET LIGHTS</b>			
434.360	Street Lights		4,500
		<i>Subtotal</i>	4,500
<b>HIGHWAY MAINT- STORM</b>			
436.000	Storm Sewers		1,000
		<i>Subtotal</i>	1,000
<b>MISCELLANEOUS EXPENSES</b>			
480.000	Miscellaneous Expenses		0
		<i>Subtotal</i>	0
		<b>TOTAL EXPENDITURES</b>	<b>20,150</b>