

**Ligonier Township Supervisors**  
**Budget Workshop Notes**  
*December 13, 2022*

The Supervisors of Ligonier Township met for a budget workshop at 3:00 p.m. Present were Chair, Dan Resenic; Vice Chair, John Beaufort; Secretary/Treasurer, Stephanie Verna; Supervisor, and Supervisor, Erik Ross. Supervisor D. Scott Matson was absent.

Also present were Manager, Michael Strelac; Chief of Police John Berger, and Finance Officer, Bethany Caldwell.

**2023 Budget Discussion**

Mr. Strelac reviewed line item changes and technical corrections since the last iteration of the budget was presented.

Operational revenue (General Fund) highlights include:

- ✓ Assumes Real Estate millage stays the same at 5 mills.
- ✓ Per Capita assumes a negative 1% growth rate, due to declining population.
- ✓ Earned income tax increase based on “cost of living raises” (COLAs).
- ✓ Local services tax to stay flat.
- ✓ Deed transfer tax assumes a conservative real estate market.
- ✓ Amusement tax assumes pre-pandemic levels unless the board wants to increase the tax rate to adjust for inflation. There was a discussion about possibly increasing the amusement tax. Supervisor Verna asked if the tax applies to other venues. There is a meeting with Idlewild’s General Manager and lead staff scheduled for this Thursday at 10 a.m. to discuss the impact a possible tax increase would have on the Township’s largest amusement employer. John Beaufort, Stephanie Verna, and Michael Strelac to attend on behalf of the Township.
- ✓ Demo, driveway, street encroachment permit fees are down over previous years.
- ✓ Violations of ordinances have not been collected in years.
- ✓ Decrease in federal & state entitlements

Operational expense (General Fund) highlights include:

- ✓ Higher expenses due to more staff taking health insurance, health insurance renews May 1, assumes a 5% increase. Staff directed to begin shopping for

other options sooner rather than later to avoid being up against a renewal deadline.

- ✓ Auditing & Financial increase driven by position re-classed to full time with benefits.
- ✓ Tax collection fees are flat (set by resolution).
- ✓ Solicitor expenses decreased, however Board advised that special counsel dedicated to the union negotiations expenses be increased from \$2,500 to \$10k.
- ✓ Part-time admin position – there was some debate about this position and whether or not it was needed. There are two other vacancies that need to be filled – the zoning officer and public works officer. In the meantime, will keep the \$20k allocation.
- ✓ Engineering was increased to allow for road inspections required by the heavy load permit process.
- ✓ IT – inflationary increases
- ✓ Police – remains flat, it was noted that revenue has increased by grants, donations, while health insurance was cut. It took some creativity and good will to keep this line item flat.
- ✓ Fire – splitting out the foreign fire (pass through) from the township's donations.
- ✓ UCC inspector, TKL gets 85% of the building permit revenue and the 2023 expense is based on an average of what was received in the past few years.
- ✓ Planning & Zoning – need to add health insurance and there are more legal fees included for meeting attendance and zoning reviews.
- ✓ Public Works – note that salt & anti-skid expenses are coming out of Liquid Fuels, there was a discussion about how staff salaries and benefits were projected.
- ✓ Stormwater budget is for materials – pipes, catch basins, etc.
- ✓ Supervisors requested funds be put back in the budget for the library donation.
- ✓ Insurance adjustments are based on 2023 renewals.
- ✓ Removed grants expenses (and revenue) from the budget.

Liquid Fuels Fund:

- ✓ Moved the street light electricity line item to this fund.
- ✓ 2023 plan includes less roads being chip-sealed so the reserve can be built up for capital purchases in 2024.

Capital Fund:

- ✓ Includes the purchase of a brush box and heating & cooling equipment for the municipal building. Recommend increasing the expenses from \$6,400 to \$10k.
- ✓ Further out, looking to replace dump truck, front end loader, and will evaluate what work to be done in-house vs. outsourcing (e.g. street sweeper)

**Comments from the Public**

There were no comments from the public.

**Comments from the Supervisors**

There were no comments from the Supervisors.

The workshop concluded at approximately 4:50.

Respectfully submitted,

Bethany Caldwell  
Assistant Secretary/Treasurer