

TOWNSHIP OF LIGONIER

2021 BUDGET

Submitted on: November 10, 2020

Adopted on: December 8, 2020



TABLE OF CONTENTS

BUDGET SCHEDULE.....	3
GENERAL FUND SUMMARY	5
GENERAL FUND REVENUE DESCRIPTIONS.....	9
GENERAL FUND FINES & COSTS DESCRIPTIONS	12
GENERAL FUND REVENUE DETAIL.....	19
GENERAL FUND EXPENDITURE DESCRIPTIONS.....	27
GENERAL FUND EXPENDITURE DETAIL	38
LIQUID FUELS FUND.....	48
LIQUID FUELS FUND DESCRIPTIONS.....	49
CAPITAL PROJECT FUND	50
CAPITAL PROJECT FUND DESCRIPTIONS	51
GRANTS	
GENERAL FUND	52
PARKS & RECREATION	53
INTERGOVERNMENTAL	54
SUPPLEMENTAL INFORMATION – RESIDENT TAX EXAMPLE	57

BUDGET MESSAGE

To the Ligonier Township Supervisors:

The following is the proposed 2021 budget for the Township of Ligonier. It includes supplemental information relative to the Parks and Recreation facilities and outlines projects that are supported by grants both secured and pending. The budget presentation this year includes the General Fund, the Liquid Fuels Fund and a Capital Project Fund. The funds that are included in this \$2.7 million total budget are listed below:

General Fund	Proposed	\$2,292,868
Liquid Fuels Fund	Proposed	\$ 420,000
Capital Fund	Proposed	\$ 50,000



2021 will continue to present challenges as we navigate the Covid-19 pandemic. The Township will need to collect more real estate tax in 2021 than in the previous years to offset other revenue streams that have been

negatively impacted by the coronavirus. We anticipate the Act 511 taxes will not be as strong as they have historically been and will not provide sufficient revenue to support the Township's operating costs. The Township is projecting 55% less amusement tax than we have seen in previous years. For the second year in a row, Liquid Fuels funds will be used to cover payroll expenses related to road repairs. A tax increase is necessary to maintain the current level of service without depleting emergency reserves.

At this time, it is recommended that the Township implement at least a 1 mill increase, to levy a total of 5 mills of taxes for real estate and that all other tax levies remain the same. The Township has kept expenses flat and passed on some savings to its residents for the past 5 years when the tax rate was reduced 1 mill in 2016. A 1 mill increase will cost the average property owner an additional \$25 a year. A Fee Schedule for services will be recommended at the 2021 reorganization meeting in January.

Terry Carcella,
Manager

BUDGET SCHEDULE

BUDGET PHASES	STARTING	ENDING
BUDGET REQUEST SHEETS TO DEPARTMENT HEADS	07.28.2020	10.30.2020
REVENUE PROJECTIONS PREPARED AND VERIFIED	09.01.2020	10.30.2020
EXPENDITURE PROJECTIONS PREPARED-STAFF MEETINGS	09.15.2020	10.30.2020
BUDGET WORKSHOP SESSIONS AND INTRODUCTION OF PROPOSED BUDGET	10.13.2020	11.24.2020
REVIEWS, EDITS, REVISIONS, UPDATES, ADVERTISEMENT	11.25.2020	11.30.2020
PRESENTATION OF BUDGET, PUBLIC INSPECTION, ADOPTION	12.01.2020	12.08.2020
YEAR END CLOSING ROUTINES AND FINAL REPORTING	12.15.2020	12.31.2020

KEY DATES:

WORKSHEETS TO DEPARTMENT DIRECTORS	JULY – SEPTEMBER
BUDGET WORKSHOP SESSIONS	OCTOBER 16, OCTOBER 22
INTRODUCTION OF PROPOSED BUDGET	NOVEMBER 10
THANKSGIVING HOLIDAY	NOVEMBER 26
ADVERTISEMENT AND INSPECTION PERIOD	NOVEMBER 13 – DECEMBER 8
ADOPTION OF BUDGET	DECEMBER 8
CHRISTMAS	DECEMBER 25

BUDGET ADVERTISEMENT

PUBLIC NOTICE
TOWNSHIP OF LIGONIER
2021 BUDGET MEETING

Notice is hereby given that the Ligonier Township Supervisors intend to introduce the 2021 Budget on Tuesday, November 10 at the regular Supervisors meeting. The proposed budget will be available on or after November 13, 2020 for public inspection in the Township lobby during regular business hours, 7:30 AM to 3:30 PM, Monday through Friday, at 1 Municipal Park Drive, Ligonier. Also posted on the Township's website at www.ligoniertownship.com. Supervisors intend to adopt the 2021 Budget on Tuesday, December 8, 2020 at the regular Supervisors meeting.



PROOF OF PUBLICATION

State of Pennsylvania)
County of Westmoreland) SS.

Personally appeared before me a Notary Public in and for said state and county, the undersigned, who being duly sworn according to law, deposes and says, for the publisher, that the LATROBE BULLETIN is a newspaper of general circulation, established on the 19th day of December 1902, and published daily in the City of Latrobe, County of Westmoreland and State of Pennsylvania, and that the advertisement, of which copy is hereto attached, was published in the regular edition and issues on the following date

October 30, 2020

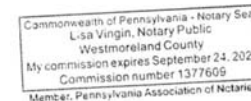
and is in all respects as ordered and that neither the affiant nor publisher is interested in the subject matter of the notice and that all of the allegations of the statement as to time, place and character of publication are true.

Patricia A. Sheback
Business Manager

Subscribed and sworn to before me this

30 day of October A.D. 2020

Lisa Virgin
Notary Republic



GENERAL FUND SUMMARY

Revenue Summary

2021 GENERAL FUND					
Revenue	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	
301 Real Estate Taxes	392,980	390,752	392,492	487,500	
310 Act 511 Taxes	1,132,678	1,245,260	1,114,653	1,079,500	
321 Licenses & Permits	108,598	109,055	115,623	106,900	
331 Fines & Forfeits	40,848	7,569	6,105	4,000	
341 Interest & Rents	(21,737)	6,025	7,660	18,440	
352 Federal & State Entitlements	151,555	185,573	143,008	112,200	
356 Payment In Lieu of Taxes	6,571	6,571	6,571	6,500	
357 Local Intergovernmental	65,490	16,136	470	20,350	
360 Charges for Services	65,963	120,543	63,045	48,700	
361 Reimbursements	10,045	159,565	203,205	197,000	
364 Sanitation	3,353	2,486	762	2,000	
367 Recreation Fees/Donations	12,241	375	200	500	
380 Miscellaneous	106,087	35,046	-	-	
390 Other Financing Sources	33,524	61,430	39,406	26,000	
392 Interfund Transfers	-	-	52,446	50,000	
395 Refunds - Prior Years	556	6,405	2,462	-	
Total Revenues	2,108,752	2,352,791	2,148,108	2,159,590	

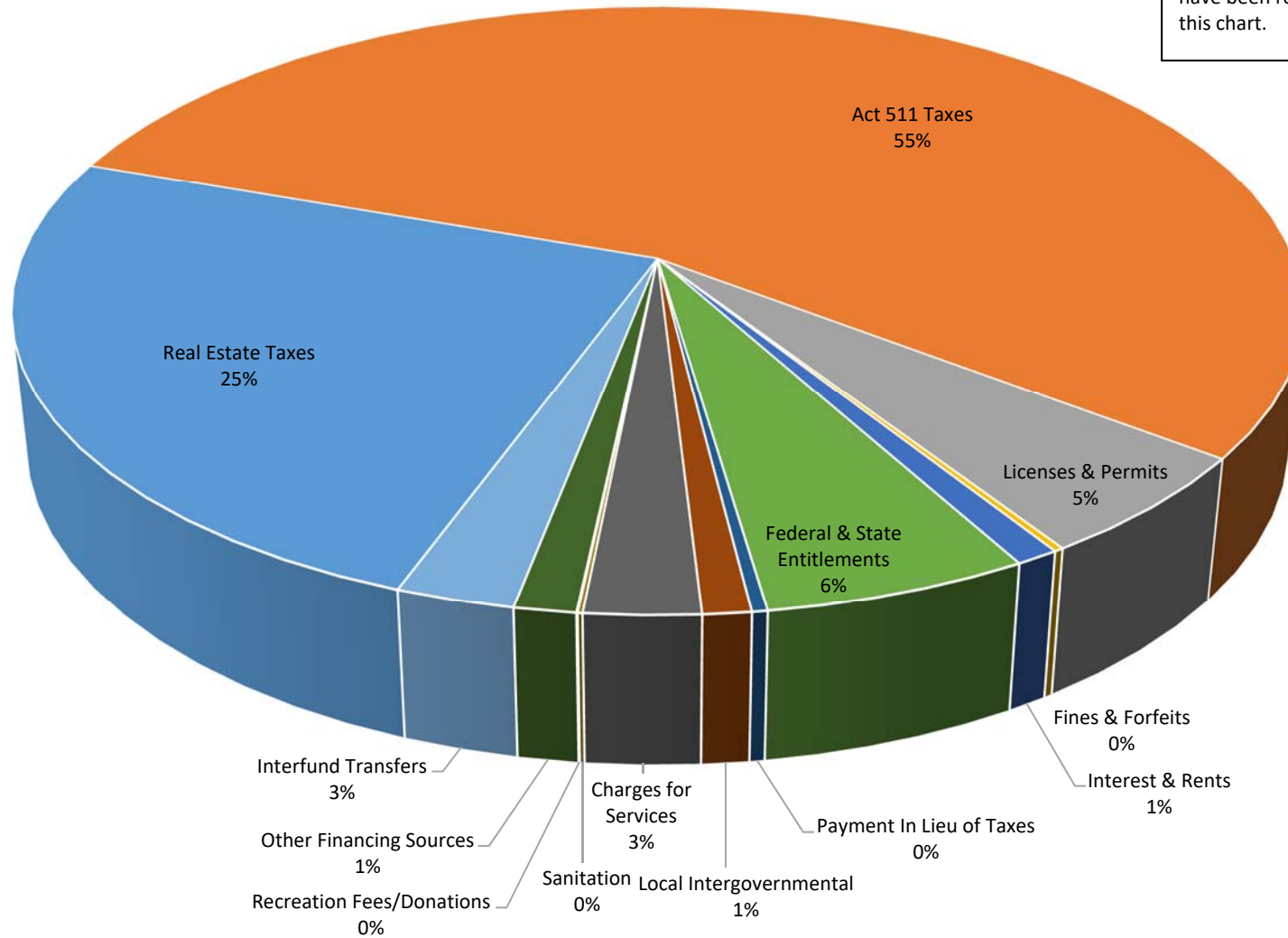
Expenditure Summary

2021 GENERAL FUND					
Expenditure	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	
400	Legislation	26,778	29,024	25,904	20,750
401	Administration	170,370	169,900	180,443	191,471
403	Tax Collection	16,331	21,630	20,701	19,550
404	Legal Services	63,890	53,447	44,887	41,000
407	Data Services	9,636	13,708	43,688	18,248
408	Engineering	62,934	44,421	57,501	35,000
409	Municipal Properties	66,118	60,027	48,140	57,338
410	Police Department	674,053	794,528	867,502	873,257
411	Fire Department	96,238	100,513	98,076	100,500
413	Zoning, Building & Code	104,925	77,353	163,837	80,650
422	Health & Human Services	9,274	4,139	15,192	11,800
430	Public Works	671,754	713,751	661,408	697,584
450	Recreation & Culture	28,034	2,383	4,631	6,700
470	Debt Service	-	-	5,407	10,533
480	Employer Paid Benefits	135,734	116,531	49,096	63,547
486	Insurance	881,739	57,842	27,043	39,940
491	Refunds of Prior Year Revenues	-	-	1,579	-
492	Interfund Transfers	-	-	-	-
495	Other	15	4,084	-	25,000
Total Expenditures		3,017,821	2,263,280	2,315,033	2,292,868
Net Profit / Loss		(909,069)	89,511	(166,925)	(133,278)

By law, the Township must adopt a balanced budget. The 2021 budget includes a 1 mill increase and does not balance expenditures with revenues; in fact, expenditures exceed revenue by over \$133 thousand. The operating imbalance is balanced with the township's reserves, which is called the *fund balance*.

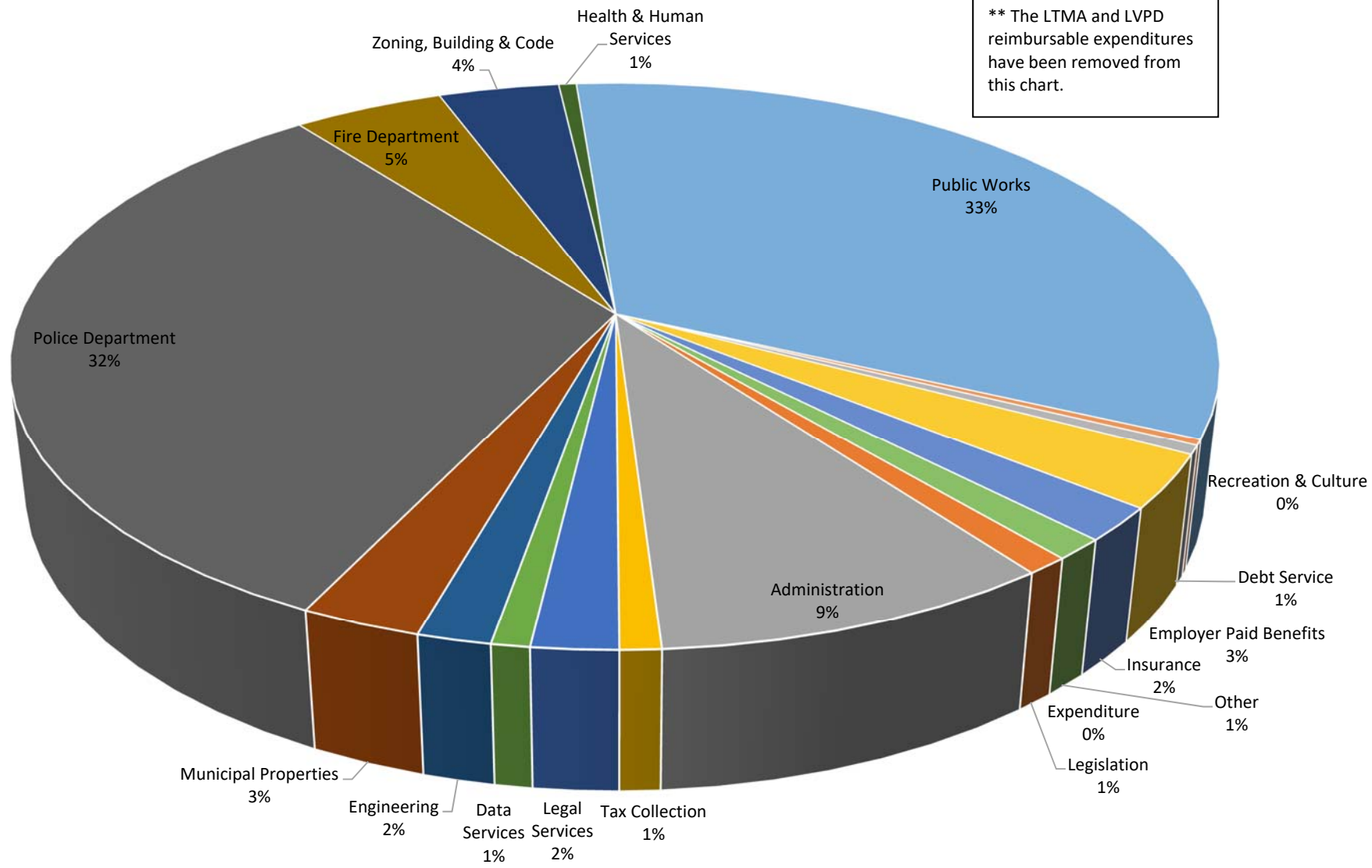
2021 General Fund Revenue*

* The LTMA and LVPD reimbursement revenues have been removed from this chart.



2021 General Fund Expenses**

** The LTMA and LVPD reimbursable expenditures have been removed from this chart.



GENERAL FUND REVENUE DESCRIPTIONS

Real Estate Taxes - 301

Real Estate Taxes under the Second Class Township Code, these taxes are levied on real property in the Township and are collected by the locally elected Tax Collector. In Ligonier, the elected tax collector is Sal Vella, who collects the current year taxes at 183 Route 271, Ligonier. Delinquent taxes are collect by the Westmoreland County Tax Claim Bureau.

In 2020, the Township levied real estate taxes at 4.0 mills for general purposes. The Tax Collector applies the millage rates to taxable real property to calculate the appropriate breakdown of funds and then distributes collections to the Township. Westmoreland County establishes the assessment values of residential and commercial property. Taxable real property in the Township has a total assessed valuation of \$100,656,710 as of September 30, 2020.

Act 511 Taxes - 310

Per Capita Tax is a flat rate local tax payable by all adult residents living within the Township. This tax is due yearly and is based solely on residency, it is not dependent upon employment or property ownership. It is collected by the Pennsylvania Municipal Service Company.

Realty Transfer Tax reflects a rate of 0.5% of the sales price for real estate transactions occurring within the Township. The tax is collected by the Westmoreland County Recorder of Deeds, who remits it to all levying bodies on a monthly basis, less a 2% collection fee. The revenue from this tax fluctuates annually, depending upon the number and price of properties sold.

Earned Income and Net Profits Tax is collected primarily through employer withholding. All persons living in the Township and receiving earned income and/or net profits are required to file an annual return with the Tax Collector. Act 32 of 2008 mandated countywide collection of this tax beginning on January 1, 2012. Berkeimer serves as the countywide earned income tax collector. Revenue from the earned income and net profits tax are impacted by demographic shifts in population and fluctuations in wage earnings.

Local Services Tax is a flat tax in the amount of \$52 levied on all persons employed within the Township, regardless of their legal place of residence. The local services tax is usually withheld by employer(s) and then collected by Berkeimer.

Amusement Tax is a 10% fee levied on all ticket sales. This tax is collected by the Pennsylvania Municipal Service Company and submitted on a quarterly basis.

Licenses & Permits - 321

Junkyard Permits are required for anyone operating a junkyard in the Township. The current fee is \$100 annually.

Heavy Load Permits are required when hauling 10 tons or more on Township roads. The current fee is \$50 for inspection of the road prior to hauling.

Professional & Occupational Business Licenses must be obtained by any business owner doing business in the Township.

Peddler Permits must be obtained by anyone who is temporarily selling or soliciting in the Township neighborhoods. The current rate for Peddler permits is \$5 daily or \$250 annually.

Cable Franchise Fees are paid by Comcast and LHTC Broadband for right of way rights in the Township at the rate of 5% of gross revenue in the Township. These fees are paid on a quarterly basis.

Demolition Permits are required prior to the demolition of any existing building or structure. This permit is separate from that required for construction, alteration or renovations of existing buildings.

Driveway Permits are required to install a new driveway.

Street Encroachment Permits are required for any construction taking place in the Township's right of ways.

GENERAL FUND FINES & COSTS

Fines & Forfeits - 331

Magistrate and County Fines are imposed and collected by the District Judge for criminal and/or civil citations issued by the Ligonier Valley Police Officers and/or the Code Enforcement Officer in relation to the violation of motor vehicle codes and/or local ordinances. Fines related to the motor vehicle codes are passed through to the Ligonier Valley Police Department, while those related to the local ordinances are retained.

State Police Fines are received by the Township as a distribution of fines collected by the Commonwealth for Vehicle Code citations issued by the State Police. The distribution is based upon a formula that includes road mileage and population and eligible municipalities must provide at least 40 hours of local police service per week. This money passes through the Township to the Ligonier Valley Police Department.

Interests & Rents - 341

Interest on Checking is earned at a fixed rate of 0.01% on the accounts average daily balance.

Interest on Certificates of Deposit is received from interest earned on the investment of temporarily idle Township funds and is determined by the amounts available for investment and the prevailing market interest rates. State law limits investment options to those that are relatively risk-free. In addition, financial institutions are required to collateralize municipal deposits in accordance with state law. The Township's CDs are invested with staggered maturity dates and managed by the Janney Montgomery Scott firm.

Community Garden Rent is collected from twenty gardening plots at the Community Garden, located on the Loyalhanna Watershed's property, along the Old Lincoln Highway. Plots are available at the beginning of the year for \$25 each and are rented out on a first come, first serve basis. In 2021 this revenue will be posted to the Recreation section.

Rent from Home is income received from one residential property owned by the Township.

Rent from Advertising is collected from sponsors advertising their business in the Township's quarterly newsletter and on the website. The cost is \$60 or \$120 (depending on the size) per issue to help offset the publication costs.

Federal & State Entitlements - 352

PENNDOT Winter Maintenance Agreement is revenue provided by the state for undertaking snow removal on state roads.

Public Utility Realty Tax (PURTA) is received by the Township on an annual basis. It is a distribution from the Commonwealth for a portion of the state tax on realty owned by public utilities. The distribution is based upon a formula that compares the ratio of the assessed value of public utility realty in the Township to the assessed value of all public utility realty in the state.

Liquor Licenses Fees are received from the Pennsylvania Liquor Control Board (PLCB) who distributes state license fee revenue to the Township for the establishments currently licensed to serve alcoholic beverages in the Township.

Municipal Pension State Aid is from the Pennsylvania Department of the Auditor General to assist with funding of the Police and Non-Uniform Pension Plans. The Commonwealth imposes a tax on the premiums of casualty and fire insurance policies sold by out-of-state insurance companies. The Municipal Pension Plan Funding Standard and Recovery Act (Act 205 of 1984) establishes the General Municipal Pension System State Aid Program financed from the proceeds of this tax. The act provides for the allocation of this money to municipalities, excluding counties and authorities, based upon the number of full-time employees participating in municipal retirement systems. The amount of aid varies from year to year.

Firefighters Relief State Aid is received by the Township as an annual grant from the Pennsylvania Department of the Auditor General and is distributed equally to the three Volunteer Fire Departments (Darlington, Waterford & Wilpen). The grant revenue is derived from a 2-percent state tax on fire insurance purchased by Pennsylvania residents from insurance companies incorporated outside of the Commonwealth (i.e. "foreign"). The funds are used to pay for insurance to protect volunteer firefighters, purchase fire equipment, and to cover volunteer training expenses.

Payment in Lieu of Taxes – 356

Forest Reserves are paid to the Township annually by the Pennsylvania Department of Conservation and Natural Resources in lieu of tax payments for 816.5 acres of land owned by the Commonwealth that is preserved and not for development.

Game Commission Lands, similar to the Forest Reserves, these funds are paid annually by the State's Game Commission in lieu of tax payments for 4,112 acres of state game land within the Township.

Local Intergovernmental - 357

Intergovernmental fees are received by the Township for providing services to neighboring municipalities. The Laurel Mountain borough reimburses the Township for their portion of the firefighter's workers compensation insurance.

Charges for Services - 360

Preliminary & Final Subdivision fees are received to offset the Township's review of Subdivision and Land Development plans (SALDO).

Sign Permits are required in the Township's right of way - \$25 for residential and \$40 for commercial.

Zoning Permits are required for additions to existing building footprints, including fences and start at \$25 and fees are based on the project size.

Lien Letters fees are for certified letters that detail any outstanding municipal liens on the subject property at the time of sale closing, the cost is \$25 per parcel.

Hearing Fees are charged to an applicant when a conditional use hearing with the Planning Commission is requested or when an appeal is brought before the Zoning Hearing Board.

Sale of Maps is a per item fee that is charged for a copy of the Township's maps.

Building and Electrical Permits revenue in this line item is derived from permits issued by the Township's Building Inspector, TKL. The permit fee varies depending upon the project and is outlined in the Schedule of Fines, Fees and Charges; typically 85% of the revenue is passed through to offset TKL's expenses, while the Township receives the remaining 15%.

Occupancy Permits are required per the building code. Zoning occupancy certificates are provided upon request.

Reimbursements – 361

The township has its own gas pump and receives **Fuel Reimbursements** from the Ligonier Township Municipal Authority and the Ligonier Valley Police Department for their consumption.

To ensure the most competitive health insurance rates the Township purchases policies for its employees as well as the Ligonier Valley Police Officers, and the Township then receives **Health Reimbursements** from the Ligonier Valley Police Department.

Sanitation – 364

Sale of Recyclable Material occasionally the Public Works department has materials to sell as scrap.

Dumpster Day Benefit are fees collected to offset the cost of the dumpster rental and the fees paid to the Westmoreland County Cleanways recycling center.

Recreation - 367

The **Community Garden** has 25 plots available for rent at \$25 each, on a first come, first serve basis. The Weeders & Seeders gardening club assists the Recreation Board with this program. Revenue collected is used to offset expenses associated with maintaining the gardens. In 2021, this revenue was planned to the Recreation category as opposed to the Rent category as it has been in the past. The Township anticipates more recreation revenue streams will be added in the future (e.g. pavilion rental, dog park memberships, etc.)

Miscellaneous - 380

Insurance Dividends are provided for good loss experience and a distribution to municipalities who are in the insurance pool.

Returned Check Fee is \$35.00

Sale of Fixed Assets revenue is collected when the Township divests itself of capital assets such as vehicles, furniture, buildings, or land.

Other Financing Sources – 390

Grant Award Income from competitive selection processes are found in this section of the budget.

Reserve Fund Carry Over this line item can be used to post funds transferred from of the reserve / sweep account in order to adopt a balanced budget.

Water Conservation & Flood Control monies are paid to the Township to cover ½ of eligible expense related to floodplain management via the DCED's Municipal Assistance Program (MAP)

Interfund Transfers - 392

Interfund Transfers records revenue that is received in the General Fund from other Township funds (e.g.s Liquid Fuels Fund, General Fund Reserve Fund, Capital Reserve Fund). These are reimbursable expenses that are paid from the General Fund and then transferred from the respective fund.

Refunds - 395

Refunds of Expenditures from the prior year expenses are reported in this category.

GENERAL FUND REVENUE DETAIL

	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
Real Estate Taxes				
301.10 · Real Estate Taxes - Current Levy	379,242	379,336	374,308	476,500
301.11 · Special Levy Current Year	484	191	0	0
301.20 · Prior Year Levy	153	0	0	0
301.21 · Special Levy Prior Year	0	180	0	0
301.40 · Delinquent from Tax Claim Bureau	13,101	11,046	18,184	11,000
Total 301 · Real Estate Taxes	392,980	390,752	392,492	487,500

2021

The real estate tax rate was increased by 1 mill to levy a total of 5 mills, to offset other revenue streams that have been negatively impacted by the pandemic.

	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
Act 511 Taxes				
310.01 · Per Capita Taxes - Current Year	12,578	9,927	11,984	13,000
310.02 · Per Capita Taxes - Prior Year	0	0	0	500
310.03 · Per Capita Taxes - Delinquent	911	1,392	595	1,000
310.00 · Per Capita Taxes - Other	0	2,394	0	0
310.10 · Real Estate Transfer Tax	115,083	189,428	179,380	120,000
310.21 · Earned Income Tax - Current Year	825,146	855,819	832,485	815,000
310.23 · Earned Income Tax - Delinquent	5,446	5,314	4,550	5,000
310.51 · LST Tax - Current Year	82,308	96,954	75,580	80,000
310.61 · Amusement/Admissions Tax - Current	91,207	84,032	10,079	45,000
Total 310 · Act 511 Taxes	1,132,678	1,245,260	1,114,653	1,079,500

Licenses & Permits	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
321.32 · Junkyard Permit	100	100	200	0
321.34 · Heavy Load Permit	50	150	50	50
321.60 · Professional and Occupational	0	0	175	50
321.62 · Peddler Permit	500	0	0	0
321.80 · Cable Television Franchise	106,725	107,920	112,628	106,000
322.20 · Demolition Permit	590	835	600	500
322.30 · Driveway Permit/ROW	293	25	125	100
322.82 · Street Encroachment	340	25	1,845	200
Total 321-322 · Licenses & Permits	108,598	109,055	115,623	106,900

Fines & Forfeits	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
331.10 · Court-Magistrate Code Enforcement	12,002	952	113	0
331.11 · Vehicle Code Violations	0	0	28	0
331.13 · State Police Fines	6,988	6,458	5,964	4,000
332.10 · Restitution	2,426	159	0	0
332.11 · Settlements	19,431	0	0	0
Total 331-322 · Fines & Forfeits	40,848	7,569	6,105	4,000

2019

This was the first year of operations for the regionalized police department; the majority of the “Fines & Forfeits” revenue now pass through the Township, with the exception of fines related to local ordinances.

Interest & Rents	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
341.01 · Interest on Checking	1,661	1,652	317	400
341.03 · Interest on Certificates of Deposit	0	0	0	6,500
341.04 · Other Investment Income	-31,073	58	100	0
342.10 · Rent of Community Gardens	0	325	300	0
342.20 · Rent from Home	3,260	1,300	1,440	1,440
342.30 · Rent from LTMA	0	0	0	6,800
342.40 · Rent of Machinery and Equipment	0	0	4,163	0
342.43 · Rent of Public Works Machinery	1,000	0	0	0
342.55 · Rent from Advertising on Public	3,415	2,690	1,340	3,300
Total 341-342 · Interest & Rents	-21,737	6,025	7,660	18,440

2018

The Township's Auditor made 2 journal entry adjustments to the 341 Interest line to balance the General Fund, the net effect was (\$31,073). The 2018 actual for "Interest & Rents" was \$9,336 without the adjustments.

Federal & State Entitlements	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
352.02 · NBIS Bridge Inspection-Reimbursement	0	16,150	0	0
354.01 · General Government {300}	2,058	20,753	30,000	0
354.02 · Public Safety (Juvenile Justice)	8,418	0	0	0
354.03 · PA Winter Maintenance Agreement	17,943	16,557	16,769	16,500
354.11 · Education	181	0	0	0
354.15 · Recycling/Act 101	191	0	0	0
355.01 · PURTA	1,581	1,403	1,602	1,700
355.03 · State Road Turnback Payments	0	0	0	0
355.04 · Alcoholic Beverages Licenses	3,600	3,400	3,000	3,000
355.05 · General Municipal Pension System	74,262	70,636	44,314	46,000
355.07 · Foreign Fire Insurance Premium	43,322	47,268	47,322	45,000
355.09 · Act 13 Impact Fee	0	0	0	0
356.04 · Water Conservation and Flood Control	0	9,406	0	0
Total 352-356 · Federal & State Entitlements	151,555	185,573	143,008	112,200

Payments in Lieu of Taxes	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
356.01 · Forest Reserves	1,633	1,633	1,633	1,600
356.02 · Game Commission Lands	4,938	4,938	4,938	4,900
Total 356 · Payments in Lieu of Taxes	6,571	6,571	6,571	6,500

Local Intergovernmental	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
357.01 · Reimbursement Rev ACT 537 Plan	760	0	0	20,000
357.02 · Public Safety	15,055	1,721	0	0
357.03 · Borough Reimburse for Road Maintenance	49,212	14,027	0	0
357.07 · Culture-Recreation{522}	0	10	0	0
358.11 · Comp Reimbursement Laurel Mt Borough	463	379	470	350
Total 357-358 · Local Intergovernmental	65,490	16,136	470	20,350

Charges for Services	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
361.00 · General Government	29	0	0	0
361.31 · Preliminary and Final Subdivision	1,200	2,160	1,200	1,000
361.32 · Fees for Engineering Review	14,591	6,580	650	0
361.34 · Hearing Fees	675	750	950	1,000
361.37 · Sign Permits	175	250	40	200
361.38 · Zoning Permits	6,560	7,314	8,824	8,000
361.30 · Zoning, Subdivision & Land - Other	0	100	336	0
361.51 · Sale of Maps	0	6	0	0
361.63 · County Reimbursement for Tax Collection	0	14,190	206	0
361.71 · Photocopies	44	216	0	0
361.74 · Postage	36	42	0	0
361.81 · No Lien Letters	4,425	4,975	6,625	5,000
361.80 · Legal Fees - Other	25	1,575	0	0
362.11 · Police Reports - Copies	1,125	30	0	0
362.41 · Building Permits	31,041	78,583	34,886	30,000
362.44 · Sewage Permits (SEO Fees)	4,850	2,963	8,650	3,000
362.45 · Use and Occupancy Permits	200	115	275	500
362.40 · Protective Inspections and UCC - Other	0	150	0	0
363.10 · Street, Sidewalk & Curb Repair	0	100	200	0
363.11 · Hydrants/Street Light Tax Fee	986	139	203	0
363.51 · Contracted Snow Removal	0	305	0	0
Total 361-363 · Charges for Services	65,963	120,543	63,045	48,700

Reimbursements	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
361.90 · LTMA Fuel Reimbursement	10,045	4,902	2,663	5,000
361.91 · LTMA Rent	0	0	1,822	0
361.92 · LVPD Fuel Reimbursment	0	93,873	19,764	12,000
361.94 · LVPD Health Reimbursement	0	60,790	178,956	180,000
Total 361 · Reimbursements	10,045	159,565	203,205	197,000

2019

This was the first year of operations for the regionalized police department, the LVPD Reimbursements increased to offset LVPD benefits.

Sanitation	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
364.50 · Sale of Recyclable Material	1,658	980	374	500
364.60 · Dumpster Day Benefit	1,695	1,506	388	1,500
Total 364 · Sanitation	3,353	2,486	762	2,000

Recreation	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
367.20 · Recreation Program Fees	0	375	0	500
387.02 · Contributions - Public Safety	841	0	0	0
387.07 · Contributions - Culture and Recreation	11,400	0	200	0
395.10 · Donation for Park/Trail Program	0	0	0	0
Total 387 & 395* · Recreation	12,241	375	200	500

2020

Donations and grants collected by the Recreation Board are no longer deposited into the General Fund; these funds have been transferred to the Township's Escrow / Developers bank account and have been notated to keep track of the specific projects they are intended for. In 2021, the revenue from the Community Gardens will move from Rent to Recreation.

Miscellaneous	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
383.16 · Restricted Revenue - Equipment	0	34,971	0	0
388.00 · State Aid for Pension	101,862	0	0	0
389.00 · All Other Unclassified Operating	4,225	75	0	0
Total 383, 388 & 389* · Miscellaneous	106,087	35,046	0	0

2018

The State Aid for Pensions (\$102k) was posted to the Miscellaneous line.

2019

Money designated as "Restricted Revenue – Equipment" (\$35k) was posted to the Miscellaneous line.

Other Financing Sources	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
Billable Expense Income	0	4,437	0	0
160.00 · Accounts Payable (A/P)	12,544	0	0	0
390.10 · Grant Dirt and Gravel Road	0	0	25,212	25,000
390.11 · DCED Municipal Assistance Program	0	0	0	1,000
390.20 · Sales of General Fixed Assets	20,980	8,225	7,713	0
390.30 · Unrestricted Carry Over from GF	0	0	0	0
390.50 · PCCD Grant (LVPD Passthrough)	0	0	6,481	0
393.10 · DCED Loan	0	48,768	0	0
Total 390* · Other Financing Sources	33,524	61,430	39,406	26,000

Interfund Transfers	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
392.10 · Transfer from Liquid Fuels	0	0	52,447	50,000
Total 392 · Interfund Transfers	0	0	52,447	50,000

Refunds - Prior Years	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
390.40 · Refunds of Prior Year Expenditure	556	6,405	2,462	0
Total 395* · Refunds	556	6,405	2,462	0

An * indicates the subaccount numbering system is out of alignment with the Pennsylvania Department of Community & Economic Development's (DCED) recommended chart of accounts in QuickBooks but has been regrouped for reporting purposes.

GENERAL FUND EXPENDITURE DESCRIPTIONS

Legislation - 400

The legislative body of the Township of Ligonier is made up of a five-member Board of Supervisors, which performs the legislative functions as outlined in the Second Class Township Code. The Supervisors are elected at-large and serve six-year terms. All powers of the Township governance are vested in the Township Supervisors as it carries out its policy-making role. Township Supervisors hold a regular Supervisors Meeting on the second Tuesday of the month and sometimes on the fourth Tuesday of the month as business requires.

This expense category includes **Supervisors' Salary**, a stipend of \$2,500 per year for Supervisors duties.

Additional costs include logo wear, seminars & convention registration fees, as well as subscriptions for dues & publications, and newspaper advertisement notices as required by the second-class township code.

Administration – 401, 402, & 405

Manager Salary is included in the Administration category. The Township Manager is appointed, serves at the pleasure of the Board and oversees the day-to-day operations of the Administrative and Public Works staff. The Manager recommends and makes suggestions to the Supervisors and implements the policies Supervisors makes while ensuring their legislative intent. The manager oversees the municipal workplace.

Assistant Secretary/Treasurer Salary is also included in this category. The Secretary duties include maintaining the minutes and records of the Township, while the Treasurer responsibilities oversee accounting and payroll preparation.

Administrative Assistant Salary, is part of this category. This is a part time utility position that administers to multi-departments including Public Works, the Financial Office, Zoning & Code.

Auditing Services refer to the Township's annual independent audit. This audit produces the DCED financial report that must be submitted to the state each year and general purpose financial statements that includes a management letter with recommendations related to financial management of the Township's finances.

Accounting Services include an outside contractor that ensures financial separation of duties, by processing accounts payable, reconciling the Township's monthly bank statements to the ledger and producing a monthly financial report for the Board of Township Supervisors.

Tax Collection - 403

Tax Collection expenses are primarily fees and commissions paid to the elected real estate Tax Collector, Sal Vella who collects real estate taxes.

Berkeimer collects earned income taxes, business taxes, and local service taxes, while the Pennsylvania Municipal Service Company collects per capita and amusement tax. Fees for these services are *not* shown in this category; per contract their collection fees are deducted from the revenue collected.

Legal Services - 404

Legal Fees are included for the Township Solicitor, Labor Counsel, and any other litigation that is necessary to defend the Township from claims and lawsuits. The official role of the Township Solicitor is to act as legal advisor to the Township. The Township Solicitor prepares legal documents, commences and prosecutes all legal action brought by the Township, and provides legal opinions and advice when requested by Supervisors.

Data Services - 407

Information Technology Expenses are for hardware and software support services; also included are periodic IT upgrades.

Engineering - 408

Engineering Fees are included for the monthly retainer that ensures that the Township Engineer is available for any street or stormwater issue, construction recommendations, and for attendance at the regular Supervisors meeting.

Municipal Properties - 409

This category captures the expenses related to the day-to-day operations and maintenance of the Township's Municipal Complex. It includes Office Supplies, Building Supplies, Utilities, Cleaning Service, Copiers, Phone & Internet service, as well as security services.

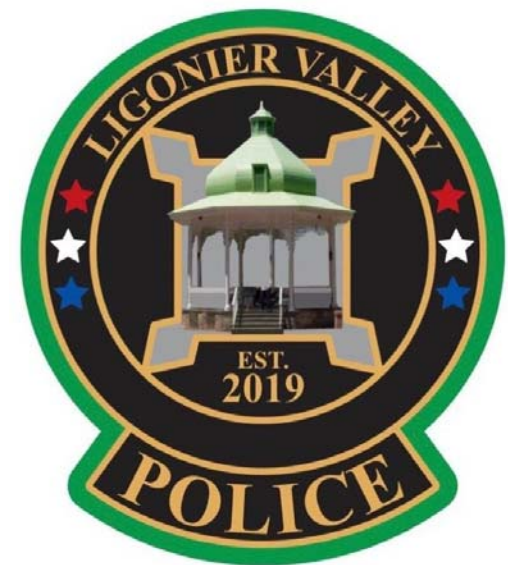
Police Department - 410

In 2019, the Ligonier Township and the Ligonier Borough Police Departments merged to form the regional Ligonier Valley Police Department. The new department consists of a Chief, an Assistant Chief, a Sergeant and his K9 Officer, a School Resource Officer, 5 full time officers, and 4 part time officers. There is a 5-member police commission that oversees the department. The department serves and protects approximately 8,200 residents in the Laurel Mountain Borough, the Ligonier Borough and the Township. Additionally, the department provides services under contract for special events (e.g. festivals, facility security, sporting events).

Protection of Property & Persons - As a charter-founding member, the Ligonier Township provides 70% of the funding to cover the department's operating expenses while the Borough provides the other 30%. There are 6 installments payments scheduled to occur every other month. For more information regarding the LVPD's budget, please refer to the 2020-21 LVPD budget reports.

Vehicle Fuel from the Township's gas pump consumed by the LVPD vehicles is tracked and reimbursed.

LVPD Benefits are initially paid for by the Township; by leveraging the bargaining power of a larger pool of employees, the Township is able to secure more competitive rates. The Township is reimbursed for these expenses.



Fire Department - 411

The Township is fortunate to have fire services provided by three Ligonier Volunteer Fire Departments:

Station 42 - located in Darlington, houses 1 engine, 1 tanker, 1 foam truck, 1 brush truck, and a squad vehicle. There are currently 30 members who volunteer their services.

Station 44 - located in Waterford, houses 2 engines, 1 tanker, 2 brush trucks, a rescue truck and a squad vehicle. There are currently 53 members who volunteer their services.

Station 45 - located in Wilpen, houses 1 engine, 1 tanker truck, and 1 brush truck. There are currently 56 members who volunteer their services.



Workers Compensation is paid by the Township for the volunteer firefighters.

Vehicle Fuel from the Township's gas pump consumed by the VFD vehicles is paid by the Township and tracked separately for informational purposes.

Hydrant Maintenance Fees cover 46 fire hydrants located in the Township.

Contributions to the VFD include the money received from the state to that is distributed equally to the fire departments, to support the volunteers in the performance of firefighting services. These contributions are intended to cover the costs of supplies, minor equipment purchases and repairs, training, and other necessities.

Zoning, Building & Code – 413 & 414

UCC Inspector is included in this category and refers to the Township's contracted inspection agency, TKL.

Code Enforcement Wages were included here for a part time Code Enforcement Officer; however, this position is currently vacant.

The Zoning Officer's **Salary** and **Employee Benefits** such as Social Security, Medicare, unemployment compensation and workers compensation are also included.

Building Permit Inspection Fees that are completed by the Township's contractor are included in this category.

Expenses related to the Zoning Hearing Board such as court reporter, postage, legal services, transcripts, and refunds are also recorded in this category.

Codification of Township Ordinances is the expense related to the ongoing update of the Township's ordinances as new, amended, or deleted ordinances are adopted by the Township Supervisors. It is recommended that the Supervisors consider contracting with a company that specializes in codification to make the changes to the Township's code and make them available to the public online.

Health and Human Services - 421

Animal Control expenses include a monthly retainer for the services of a humane kennel operator. There are additional charges for the pick-up and removal of nuisance animals in the Township.

Emergency Management & Communication fees are related to any training or seminars the Emergency Management Coordinator might need to attend.

Recycling refers to the Township's contract with Royal Oaks for the collection and processing of paper and cardboard from residential households, Township facilities, and other select establishments.

LTMA Fuel from the Township's gas pump that is consumed by the LTMA vehicles is tracked and reimbursed.

Sewage Enforcement Officer (SEO) expenses are budgeted here, but will be moved to the Code section in 2021. The SEO issues sewage permits, inspects systems and repair work, and ensures systems within the Township are in compliance with regulations.

Public Works, Highway, Roads & Maintenance - 430

The Ligonier Township is the second largest township in the Westmoreland County at 92 square miles and 100+ township roads to maintain.

Salaries include the compensation for the six (6) full time employees and one (1) director in the Public Works Department.

Employee Benefits are paid from this category including Social Security, Medicare, unemployment compensation, workers compensation, health insurance, life insurance, short and long term disability.

Communications in this category includes telephones and radios expense.

Material & Supplies is used to track expenses for different items that the road crew use for different jobs. Some of these things are cement, shovels, brooms, aggregate, etc.

Vehicle Fuel is for the expense for fleet of vehicles.

Vehicle Repairs & Maintenance is for the repairs to DPW vehicles, tires, and routine maintenance.

Material Road Supplies, Stairs and Sidewalks, and Curbing Supplies are materials that are used in the DPW for patching potholes, cleaning catch basins, working on curbs and street rights of way, and any other minor road improvement.

Repair and Maintenance is for maintenance of all road crew vehicles and equipment.

Anti-Skid Materials is the cost for road salt used for snow removal. The Highway Aid funds are transferred into the General Fund to pay for the costs associated with road salt and anti-skid materials

Street Signs and Markings are for street signs and any other traffic sign needed such as stop signs, yield signs, no parking signs, one-way signs etc.

Traffic Signal Utility Cost is electric costs for the traffic signals throughout the Township.

Street Lighting is the electric costs for the overhead cobra lighting and for the decorative street lighting. Highway Aid funds are used for the payment of street lighting expenses.

Recreation - 450

Trail expenses include vegetation management and aggregate materials for the trail itself.

Parks includes the landscape maintenance at the Ligonier Beach Park, the Mill Creek Memorial Park and the Community Gardens at the Loyalhanna Watershed property.

Community Services - 456

Library Contribution refers to the Township's for the annual donation to the Ligonier Library.

Other Civic and Community Contributions are made as requested and approved by the Township Supervisors.

Debt Service - Principal & Interest - 470

DCED Loan refers to the 5 year loan the Township currently has incurred to purchase an Asphalt Zipper. The loan is repaid in quarterly installments, via an electronic fund transfer. In 2020, the DCED deferred two payments due to the coronavirus pandemic, extending the repayment scheduled to XX.

MLC Lease, in 2020 the Township took out a lease to purchase a boom mower and have the municipal complex lighting upgraded.

Insurances - 486

Comprehensive Liability Insurance captures the Township's insurance expenses for liability, property, automobile, and professional liability insurances for the police and Township officials.

Property Loss Damages accounts track the expenses for both insurance losses, deductibles, and other damaged property and losses that the Township incurs.

Agency and Trust - 483

The Agency Trust Funds category tracks expenses that are "pass through" revenue and expenses. The Township does not currently track funds these way, but one possible example includes:

Municipal Pension State Aid for Police and Non-Uniform Funds is received from the Pennsylvania Department of the Auditor General to assist with funding of the Police and Non-Uniform Pension Plans. The Commonwealth imposes a tax on the premiums of casualty and fire insurance policies sold by out-of-state insurance companies. The Municipal Pension Plan Funding Standard and Recovery Act (Act 205 of 1984) requires that all communities establish their Minimum Municipal Obligation (MMO) to each of their pension funds each year and to include this allocation in the adopted budget. The funds that are received by the Township must be distributed to the Pension Funds no later than 60 days after receipt of the funds which is typically in October of each year.

Other – 490

Refunds of Prior Years Revenue usually refers to refunds owed due to the county's reassessment of real estate tax assessment value.

Journal entries created by the Township's auditors to balance accounts are found here.

Interfund Transfers – 492

The Township operates several funds in addition to the General Fund. Transfers are made to these funds from time to time at the discretion of the Township Supervisors. Interfund transfers fund Public Works and Parks & Recreation capital projects and other large construction projects.

GENERAL FUND EXPENDITURE DETAIL

Legislation	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
400.105 · Compensation of Supervisors	12,500	12,500	12,292	12,500
400.192 · FICA/Medicare	956	956	940	1,000
400.197 · Logo Wear	0	219	502	850
400.198 · Seminars and Conventions	135	135	48	100
400.215 · Postage - Newsletter	3,697	2,621	2,098	0
400.331 · Travel Reimbursement	178	0	0	0
400.341 · Advertising	1,172	3,221	2,577	2,500
400.342 · Printing	4,365	3,260	2,547	600
400.420 · Dues and Subscriptions	3,775	6,111	4,901	3,200
Total 400 · Legislative (Governing) Body	26,778	29,024	25,904	20,750

Executive	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
401.110 · Executive - Salary Manager	73,961	71,000	75,038	73,500
401.192 · FICA/Medicare	5,658	5,635	6,010	5,500
401.194 · Unemployment Insurance	520	350	660	700
401.195 · Workers' Compensation	0	0	0	0
401.196 · Health Insurance	1,814	4,814	5,814	6,000
401.198 · Other Group Benefits	807	1,019	940	950
401.324 · Wireless Telephone	1,023	1,033	500	1,000
401.331 · Travel Expense (Mileage Reimbursed)	2,067	1,620	752	1,000
401.460 · Continuing Education	685	907	25	0
Total 401 · Executive (Mayor or Manager)	86,535	86,378	89,740	88,650

Auditing & Financial Services	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
402.112 · Salary and Wages-FT	43,518	29,119	0	0
402.192 · FICA/Medicare	3,635	2,304	0	0
402.194 · Unemployment Insurance	520	350	0	0
402.196 · Health Insurance	1,814	1,756	0	19,286
402.198 · Other Group Benefits	380	204	0	0
402.210 · Office Supplies	589	0	0	0
402.213 · Computer Supplies	403	0	0	0
402.310 · Professional Services	750	931	1,119	3,000
402.311 · Accounting & Auditing Services	15,211	21,357	29,723	25,000
402.390 · Bank Service Charges	0	0	3,508	0
402.420 · Dues and Subscriptions	0	0	0	100
402.460 · Continuing Education	0	45	0	100
Total 402 · Auditing Services/Financial Adm	66,820	56,066	34,350	47,486

Utility Clerk	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
405.115 · Salary and Wages - PT (2)	14,590	26,663	51,031	50,000
405.192 · FICA/Medicare	1,116	1,997	3,846	3,200
405.194 · Unemployment Insurance	520	347	428	1,085
405.210 · Office Supplies	493	20	0	0
405.331 · Travel Expense	46	58	17	50
405.460 · Continuing Education	250	45	1,030	1,000
Total 405 · Utility Clerk	17,015	29,131	56,352	55,335

Tax Collection Fees	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
403.116 · Commission	9,500	0	12,981	12,500
403.192 · FICA/Medicare	702	0	993	1,000
403.215 · Postage	2,253	3,049	811	2,000
403.217 · Tax Bills	3,876	18,581	3,194	3,800
403.220 · Keystone Termination Fee	0	0	2,500	0
403.225 · Tax Collector Bond	0	0	222	250
Total 403 · Tax Collection	16,331	21,630	20,701	19,550

Solicitor	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
404.215 · Postage	0	0	0	0
404.310 · Professional Services	38,207	45,932	44,427	40,000
404.314 · Special Legal Services	25,683	7,515	460	1,000
Total 404 · Solicitor/Legal Services	63,890	53,447	44,887	41,000

Data Services	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
406.210 · IT Upgrades	0	13	0	0
406.460 · Continuing Education Reimbursement	0	315	0	0
407.11 · IT-Networking /Phones	9,636	13,380	30,106	15,500
407.12 · IT-Digital Records	0	0	11,250	0
407.42 · IT Membership and Subscription	0	0	2,332	2,748
Total 407 · IT- Networking Services - Data	9,636	13,708	43,688	18,248

Engineering Services	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
408.313 · Engineering and Architectural Services	62,934	44,421	57,501	35,000
Total 408 · Engineering	62,934	44,421	57,501	35,000

Municipal Properties	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
409.210 · Office Supplies	1,109	1,491	2,063	1,500
409.216 · Sundries	2,325	1,512	772	1,000
409.233 · Propane	9,490	6,271	6,387	7,000
409.236 · Building Supplies	1,698	1,799	1,579	2,000
409.252 · Computer/ Copier Parts and Maintenance	2,649	3,277	3,488	3,500
409.260 · Small Tools and Equipment	1,503	6,107	495	1,000
409.317 · Security Services	8,756	1,824	2,701	2,000
409.318 · Cleaning Services	1,695	4,585	4,563	4,740
409.319 · Lawn Maintenance	880	1,674	3,832	0
409.321 · Telephone Monthly Charge	1,971	1,953	1,901	2,100
409.325 · Internet Fees	1,957	2,128	2,031	1,680
409.361 · Electricity	8,978	9,436	10,179	6,000
409.365 · Solid Waste Removal	5,843	4,608	5,380	6,500
409.367 · Refuse	990	540	540	1,200
409.371 · Land and Building Maintenance	4,029	11,959	2,229	10,000
409.374 · Machinery and Equipment Maintenance	7,921	142	0	1,000
409.384 · Copier	514	0	0	0
409.450 · Professional Fees	2,010	722	0	0
409.74 · Machinery and Equipment	1,726	0	0	6,118
409 · General Government Buildings Other	74	0	0	0
Total 409 · Municipal Properties	66,118	60,027	48,140	57,338

Police	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
410.100 · PCCD JAG Grant	0	20,753	6,450	0
410.196 · Health Insurance	99,075	142,185	162,029	175,000
410.198 · Other Group Benefits	3,065	5,375	4,988	5,000
410.233 · Vehicle Fuel	1,067	0	12,819	12,000
410.242 · Protection to Property & Persons	97,353	598,946	681,257	681,257
410.324 · Wireless Telephone	0	0	-40	0
Total 410 · Police	674,053	794,528	867,502	873,257

Fire	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
411.195 · Workers Compensation	20,355	17,791	14,750	14,000
411.233 · Vehicle Fuel	0	0	2,550	3,000
411.366 · Hydrant Maintenance Fee	5,562	5,454	5,454	5,500
411.54 · Contribution to VFD	70,322	77,268	75,322	78,000
Total 411 · Fire	96,238	100,513	98,076	100,500

Code Enforcement	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
413.110 · UCC Inspector	26,955	234	104,692	25,500
413.112 · Code Enforcement Wages	15,456	16,083	4,949	0
413.120 · Code Enforcement FICA/Medicare	1,182	1,192	379	0
413.194 · Unemployment Insurance	790	215	97	0
413.331 · Travel Reimbursement	32	91	0	0
Total 413 · UCC and Code Enforcement	44,416	17,815	110,116	25,500

Planning & Zoning	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
414.112 · Salary and Wages - FT	0	40,334	40,047	42,000
414.115 · Salary and Wages - PT	20,030	0	0	0
414.192 · FICA/Medicare	1,532	3,212	3,224	2,500
414.194 · Unemployment Insurance	520	350	371	600
414.196 · Health Insurance	0	3,000	4,000	4,000
414.198 · Other Group Benefits	767	2,277	2,241	2,000
414.210 · Office Supplies	182	148	0	0
414.215 · Postage	41	91	29	0
414.313 · Engineering and Architectural	0	1,015	0	0
414.314 · Legal Services	923	648	1,322	100
414.318 · Court Reporter Fees	150	0	455	400
414.319 · Planning Commission Fees	960	1,800	1,230	1,800
414.320 · Zoning Hearing Board Compensation	270	480	345	500
414.331 · Travel Expense	1,308	947	301	250
414.341 · Advertising	513	58	0	0
414.450 · Professional Services	30,328	4,106	0	500
414.460 · Continuing Education	2,985	1,072	155	500
Total 414-415 Planning & Zoning Expenditure	60,509	59,538	53,721	55,150

Emergency Management Coordinator	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
415 · Emergency Management and Communications	752	0	0	100
Total 415 · Emergency Management	752	0	0	100

Animal Control	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
422 · Animal Control				
422.320 · Dog Control Services	625	600	660	700
Total 422 · Animal Control	625	600	660	700

Recycling	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
426.530 · Recycling Paper/Cardboard	2,472	2,314	897	1,000
Total 426.530 · Recycling	2,472	2,314	897	1,000

Wastewater Collection & Treatment	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
429.233 · Vehicle Fuel	0	0	4,102	5,000
429.450 · SEO Expenses	5,425	1,225	9,533	5,000
Total 429.000 · Wastewater	5,425	1,225	13,635	10,000

Public Works Highways & Roads	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
430.110 · Salary and Wages - Appointed	59,846	53,700	55,269	54,000
430.112 · Salary and Wages - FT/PT	260,450	246,173	269,887	275,000
430.192 · FICA/Medicare	23,872	22,857	24,845	23,000
430.194 · Unemployment Insurance	3,664	2,182	2,906	5,000
430.195 · Workers Compensation Insurance	0	0	0	0
430.196 · Health Insurance	97,443	107,103	127,741	115,714
430.198 · Other Group Benefits	4,611	4,031	3,088	4,000
430.238 · Clothing and Uniforms	2,310	1,863	2,281	2,500
430.242 · First Aid Supplies	544	110	248	350
430.260 · Small Tools and Equipment	1,908	4,062	4,005	4,500
430.321 · Communication - FCC Licenses	1,795	0	0	1,500
430.324 · Wireless Telephone	0	550	250	600
430.331 · Travel Expense Reimbursement	459	293	0	350
430.450 · Contracted Services	656	0	0	0
430.460 · Continuing Education	10	515	0	500
430.470 · CDL, Drug and Alcohol Testing	266	220	690	500
430.74 · Equipment Money Expense	14,983	49	5,906	0
433.361 · Traffic Control Electricity	997	944	1,390	1,500
433.362 · Traffic Control Repair & Maint	275	99	0	500
434.361 · Street Electricity	4,004	4,085	3,953	4,200
432.245 · Highway Supplies - Salt	53,167	36,568	24,080	50,000
437.251 · Repair of Vehicle and Machinery	35,390	36,333	34,222	30,000
437 · Repairs of Vehicle & Machinery - Other	217	0	0	0
438.231 · Vehicle Fuel - Gasoline	20,387	25,015	-1,144	5,000
438.232 · Vehicle Fuel - Diesel	30,935	24,589	11,233	20,000
438.245 · Repair of Roads and Maintenance	46,728	14,028	75,746	70,000
438.260 · PW - Small Tools and Minor Equipment	0	1,632	1,957	1,500
438.310 · Professional Services	2,560	2,497	1,012	2,000
438.338 · Vehicle Inspections	733	703	778	1,000
438.384 · Rental of Machinery and Equipment	3,000	4,800	5,995	10,000
438.399 · PA One Call	545	899	740	800
438.450 · Contracted Services	0	343	0	0
438.74 · Machinery and Equipment MLC Lease	0	106,286	0	9,570
439.245 · Contracted Service	0	11,222	0	0
Total 430-439 · Public Works Highways & Roads	671,754	713,751	657,077	693,584

Storm Water Management	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
446.042 · Storm Water Management R&M Supplies	0	0	4,331	4,000
Total 446 · Storm Water Management	0	0	4,331	4,000

Culture & Recreation	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
451 · Culture-Recreation Administration	200	200	0	0
451.342 · Printing	0	0	0	200
452.247 · Supplies	15,386	320	1,477	2,000
452.530 · Contributions to Governmental E	0	50	0	0
452.99 · Trail	1,568	300	0	0
454.TBD Parks O&M	0	0	0	3,000
456 · Libraries	1,500	1,500	1,500	1,500
454 · Parks	9,380	13	1,654	0
Total 450-459 · Culture & Recreation	28,034	2,383	4,631	6,700

Debt Service	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
471.20 · DCED Loan Payment	0	0	5,407	10,533
Total 470.000 · Debt Service	0	0	5,407	10,533

Employer Paid Benefits	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
481.30 · Unemployment Compensation	0	313	0	0
483.10 · Police Pension Contribution	29,293	32,019	0	0
483.30 · Non-Uniform Pension Contributio	44,943	54,983	32,967	47,747
484.00 · Workers Compensation Insurance	61,498	29,216	16,129	15,800
Total 481-484 · Employer Paid Benefits	135,734	116,531	49,096	63,547

Insurance, Casualty, & Surety**	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
486.00 · Insurance	43,047	0	24,880	37,040
486.01 · Deductibles	0	5,000	0	0
486.10 · Insurance - Liability	0	49,562	0	0
486.60 · Fidelity and Surety Bonds	4,377	2,350	2,163	2,800
488.01 · Non-Uniform Pension Admin Fees	750	0	0	0
488.02 · Non-Uniform Pension	146,686	0	0	0
488.03 · Uniform Pension	36,133	0	0	0
488.04 · Uniform Admin Fees	1,500	0	0	0
488.05 · Non-Uniform Purchased Annuities	649,246	0	0	0
489.00 · All Other Unclassified Expenditures	0	930	0	100
Total 486-489 · Insurance, Casualty, & Surety	881,739	57,842	27,043	39,940

** The 488 expenses posted in 2018 were journal entries made by the Auditor.

Other Financing Uses	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
6660 Journal Entry to adjust year end payroll	0	116	0	0
490.10 · Grant Dirt and Gravel Road	0	0	0	25,000
491.00 · Refunds of Prior Year Revenues	0	0	1,579	0
495.10 · Expense of Park/Trail Program	0	0	0	0
495.20 · Ligonier Beach Closing Costs	0	3,967		
Total 490-495 Other Financing Uses	0	4,083	1,579	25,000

LIQUID FUELS FUND

2021 LIQUID FUELS FUND					
	CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
Revenue					
341.01	Interest on Checking	-	1	1	-
341.02	Interest on Savings	-	-	1,288	900
355.02	Liquid Fuels Tax	-	-	403,943	360,710
355.03	State Road Turnback Payments	-	-	3,840	3,840
357.01	General Government	-	-	9,780	-
392.35	Transfer from State	221,537	577,268	-	-
399.00	Carryover Liquid Fuels Funds			-	41,685
Total Revenue		221,537	577,269	418,852	407,135
Expense					
402.39	Bank Service Charge	(30)	120	-	-
408.31	Engineering Services	1,668	-	-	-
430.45	Contracted Services	2,000	-	-	-
430.74	Machinery & Equipment	37,552	-	58,000	-
432.24	Salt	21,208	29,930	6,209	-
438.24	Contracted Services/Highway	97,641	532,090	260,463	370,000
438.26	Small Tools & Equipment	140	-	-	-
438.31	Professional Services	2,570	11,320	-	-
438.38	Machinery & Equipment Rental	19,950	-	-	-
438.45	Contracted Services	44,817	-	-	-
492.01	Transfer to the General Fund	-	-	52,447	50,000
Total Expense		227,516	573,460	377,119	420,000
Net Profit / Loss		(5,979)	3,809	41,733	(12,865)

LIQUID FUELS FUND DESCRIPTIONS

The Liquid Fuels Tax Municipal Allocation law provides all municipalities with an annual allocation of the state's Liquid Fuels taxes. The allocation of these funds is based on the ratios of mileage and population of the municipality to the state totals. The allocation must be deposited into a separate fund and the revenue must be used on the roads and streets for which the municipality is legally responsible. PennDOT has regulatory authority for the administration of these funds, while the Township's fund is audited annually by the Commonwealth's Department of the Auditor General.

PennDOT anticipates an 11% reduction in allocated funds for 2021. The Public Works committee has developed a scalable work plan that can be adjusted based on the amount of funding actually received.

Liquid Fuels Revenue

Interest on Checking is earned on the Township's Liquid Fuels checking account with Commercial Bank.

Interest on Savings comes from the Township's account with the Pennsylvania Treasurer's Invest Program for Local Governments. The interest rates are variable, but they are on average higher than the checking account.

State Road Turnback is money paid by the State for the maintenance of 0.96 miles of Austraw Road that was transferred back to the Township's jurisdiction and ownership. The rate is \$4K per mile.

Liquid Fuels Tax / Transfer from State: this category is for the money withdrawn from the PA Invest savings account.

Liquid Fuels Expenditures

Contracted Services the Public Works Director schedules the Township's roads for periodic maintenance. In the spring, the Township advertises two Request for Proposals to contract work out to local companies- one request is for sealing roads with bituminous reinforced material and the other is for tar & chip roads.

Transfer to the General Fund, the salary and benefit cost of the road crew performing work on municipal roads is an eligible expenditure, however these expenses are paid out of the General Fund, thereby requiring a transfer.

CAPITAL PROJECT FUND

2021 PRELIMINARY CAPITAL PROJECT FUND					
CATEGORY		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
Revenue					
355.09	Act 13 Impact Fee	32,981	50,688	29,200	25,000
399.00	Carryover Capital Funds				25,000
Total Revenue		32,981	50,688	29,200	50,000
Expense					
407.11	IT Networking / Phones	-	-	3,206	-
408.31	Engineering Services	-	-	46,650	-
409.10	Municipal Complex	-	-	-	5,000
409.26	Tools & Equipment	-	-	121	-
438.45	Contracted Services	-	45,298	4,650	-
438.74	Machinery & Equipment	-	25,000	-	-
492.30	Reserved for Future Projects	-	-	-	45,000
Total Expense		0	70,298	54,627	50,000
Net Profit / Loss		32,981	(19,610)	(25,427)	-

Capital planning is critical to water, sewer, transportation, sanitation, and other essential public services. It is also an important component of a community's economic development program and strategic plan. Capital facilities and infrastructure are important legacies that serve current and future generations. It is extremely difficult for governments to address the current and long-term needs of their citizens without a sound multi-year capital plan that clearly identifies capital needs, funding options, and operating budget impacts. A properly prepared capital plan is essential to the future financial health of an organization and continued delivery of services to citizens and businesses.

At this time, it is recommended that the Township continue setting funds aside for future capital projects such as a municipal stormwater conveyance system, bridge replacements, and facility upgrades.

Capital Project Revenue Descriptions

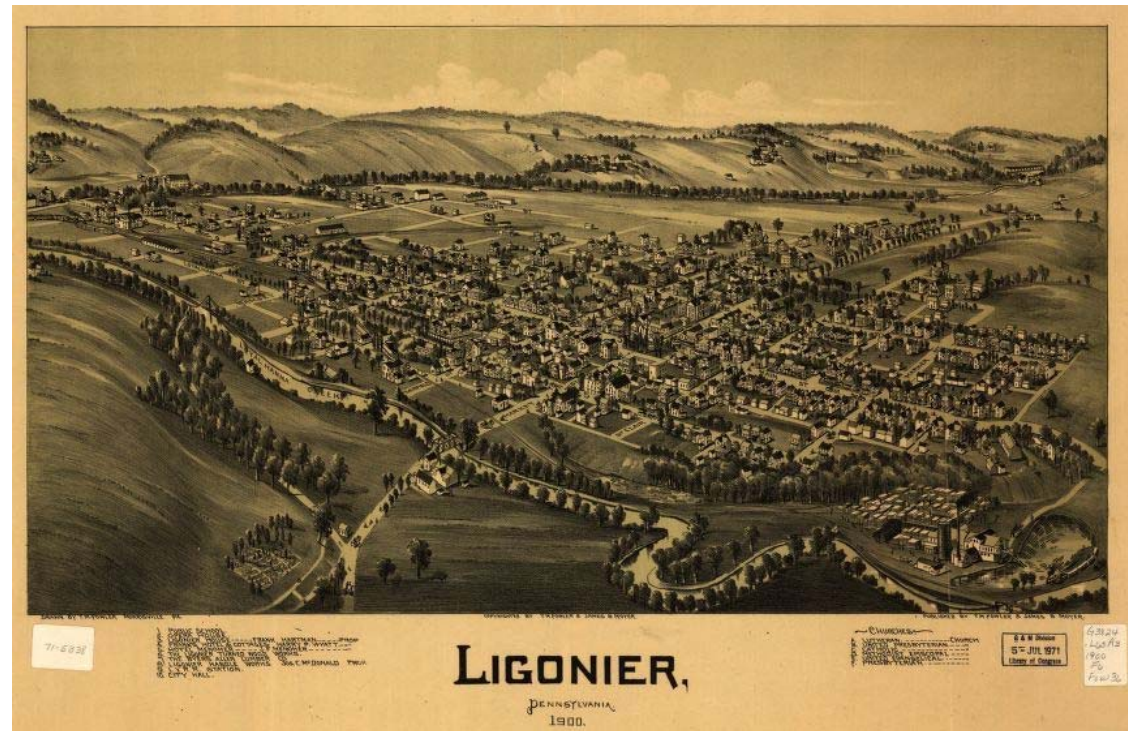
Act 13 Impact Fees are the shared revenue that is received by the Township from the Commonwealth from the impact fees that are levied on Marcellus Shale drilling of unconventional gas wells in Westmoreland County.

Government Bonds are a type of debt-based investment, where monies are loaned to a government in return for an agreed rate of interest. Municipalities use them to raise funds that for new projects or infrastructure. The Township does not have any bonds at this time.

Capital Project Expenditure Descriptions

The Ligonier Township's Resolution #17 of 2019 restricts this fund's revenue for the following uses:

- 1) Public Infrastructure,
- 2) Storm Water Projects,
- 3) Ligonier Beach Township Park, and
- 4) Safety & Security of Township Facilities



GRANTS

GRANTS - SECURED & PENDING				
Award Date	Source	Amount	To / Fund	Project
04/10/19	McKenna	\$250,000	Twp / Beach Park	Ligonier Beach Park Phase I (Acquisition)
06/05/19	DCNR	\$136,000	Twp / Beach Park	Ligonier Beach Park Phase I (Acquisition)
06/25/19	JAG	\$27,234	Twp / LVPD	Visual Alert Record Management System
2019		\$413,234		
06/11/20	PCCD	\$25,000	Twp / LVPD	Body Worn Cameras Program
07/30/20	CDBG	\$201,791	Twp / LTMA	Trout Avenue Water Line Replacement
08/19/20	CFA	\$302,430	MAWC / Twp	Charlotte / High Acres Water Line Replacement
10/02/20	DCNR	\$42,500	Twp / Beach Park	Ligonier Beach Park Phase II (Loyalhanna Access)
11/24/20	CARES	\$30,000	Twp / GF	Unbudgeted Coronavirus Pandemic Expenses
2020		\$601,721		
01/29/21	County	\$25,000	Twp / Beach Park	Ligonier Beach Park Demo Grant
02/19/21	County	\$85,519	Twp / GF	Claycombe Road Repair
04/01/21	DCNR	TBD	Twp / Beach Park	Ligonier Valley Trail Extension Study
2021		\$110,519		

GENERAL FUND**Claycomb Road Road Repair - \$86k**

Two Dirt, Gravel & Low Volume grant projects were submitted to the Westmoreland County Conservation District in October 2020 (Claycomb Road and Hidden Valley Road). This program provides competitive funding to improve sections of unpaved and low-traffic roads, making them more passable for drivers and less prone to erode and create sediments in the streams that run nearby. An \$85k award will pay for materials to complete the Claycomb Road project, the Township will match the award with in-kind labor provided by the Public Works crew.

Westmoreland County CARES Grant - \$30K

The Township submitted a request in October 2020 for the maximum allowed under the County's CARES grant program. This grant reimbursed the Township for unbudgeted expenses incurred due to the Coronavirus pandemic and paid for a server upgrade and digital record conversion allowing both staff and residents more online access to the Township's records.

PARKS & RECREATION

Ligonier Beach Park Rehabilitation

DCNR – Phase I, In April 2019, the Township was awarded a \$250K private grant from the McKenna Foundation to purchase the Ligonier Beach property and develop it into a public park. The Township then applied for a Department of Conservation and Natural Resources (DCNR) grant to acquire the property using the McKenna grant as the required 50% match money. A "fee simple acquisition" grant in the amount of \$136k was awarded with a project period end date of 12/31/2023, but staff anticipates closing out the grant by December 2020.

DCNR – Phase II, In April 2020, the Township applied for a second DCNR grant and was awarded \$42.5k. The grant will enhance the park's accessibility and the project scope includes pedestrian walkways, fishing access to the Loyalhanna, landscaping, project sign and other related improvements for the rehabilitation and further development of the Ligonier Beach Township Park. The Township utilized the McKenna Foundation private grant again as it's 50% match requirement for an \$85k total project cost to be completed by 12/31/2024.



County Land Bank Demo, In October 2020, the Township applied for and was successful in securing a \$25k Westmoreland County Land Bank. This grant provides funds to pay for the demolition of the former pool's pump house and filtration building as both were badly damaged in the June 2018 flood.

Ligonier Valley Trail Extension

This DCNR grant application will be submitted in April 2021, with award announcements expected in October. This request would update the 2011 trail study, extending the Ligonier Valley Walking & Bike Trail (LVT) while connecting the following points of interest: the current designated trail thru Ligonier to Ligonier Beach Park, Compass Inn and the Southern Alleghenies Museum of Art. The Fort is already connected to the borough designated portion of the trail.

Mill Creek Memorial Park



Mill Creek Memorial Park is located at the Ligonier Valley Trailhead behind Weller Field on the banks of Mill Creek. The Recreation Board has raised more than \$33k in grants and donations. These funds are for site development, including a Master Plan, tree & stump removal, landscaping, installation of memorial benches, trash receptacles, and a steel fishing dock. The Township's Public Works Department will provide in-kind work for the dock's platform foundation installation and other work as required. The Ligonier Borough's Public Works crew has been maintaining the parks trash collection and mowing the park.

INTERGOVERNMENTAL

Municipal Authority of Westmoreland County

Staff worked with the Municipal Authority of Westmoreland County (MAWC) to secure a \$302k Pennsylvania Small Sewer & Water Program Grant through the Commonwealth Financing Authority. This project will replace a private water line for approximately 19 households along the Charlotte / High Acres Drives in the Township. The problematic line was installed over 60 years ago and has broken repeatedly. This project will not only replace the line, but transfer ownership (and maintenance responsibilities) to MAWC.

Indiana / Westmoreland Council of Governments

The Township is working with the Indiana / Westmoreland Council of Governments (CoG) and the Ligonier Valley School District to complete a joint federal USDA Community Connect Grant application. The goal of this project is to build out broadband internet service in underserved areas of the community.

Ligonier Township Municipal Authority

Community Development Block Grant (CDBG) funds may be used for community development activities (such as real estate acquisition, relocation, demolition, rehabilitation of housing and commercial buildings), and for construction of public facilities and improvements (including water, sewer, and other utilities, street paving, and sidewalks).

In 2020, the Township applied for a CDBG grant on behalf of the Ligonier Township Municipal Authority (LTMA) to replace the antiquated waterline along Trout Avenue. The Township was awarded \$202k and is waiting for the County to finalize the agreement.

The Township's CDBG 2021-23 allocation is \$203,152. One possible project includes replacing the private water line serving the Armour Street / California Avenue residents. Residents need to be surveyed first to ensure eligibility requirements and this project would require a partnership with MAWC.

Additionally, the Township can support its Municipal Authority (LTMA) with grant applications for the following projects:

- Upgrade 3,300 water meters (H2O Grant)
- Add water tank along Settler Road (H2O Grant)
- Upgrade I&I telemetry pump station equipment (PA Small Sewer & Water Grant)
- Study photovoltaic installation at pump stations to offset electricity costs (DEP Energy Development Authority)



Ligonier Valley Police Department

In 2019, the Township was awarded a \$27k federal Byrne Justice Assistance Grant (JAG) to purchase a new record management software system that automates several of the police department's administrative procedures.

In 2020, it received another grant from the Pennsylvania Commission on Crime & Delinquency (PCCD) to implement a Body-Worn Camera program (\$25K), while securing the 50% required match with funds from the county District Attorney's office.

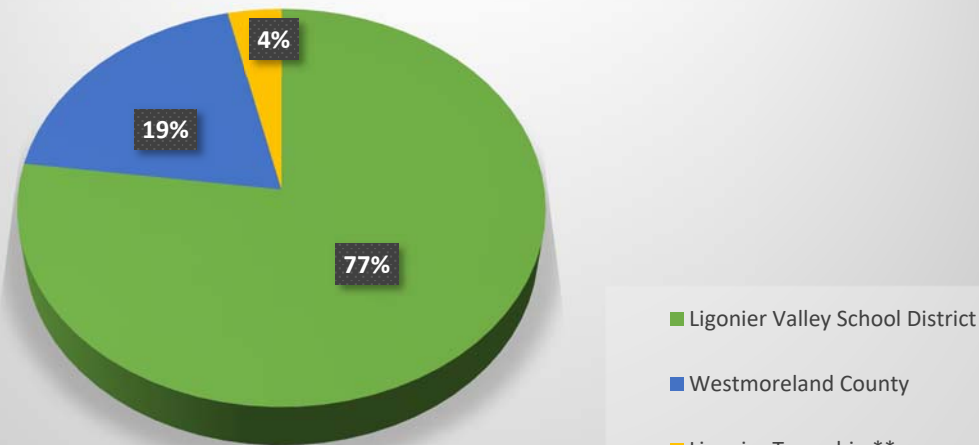
These funding sources provide seed money to assist state and local government entities in implementing a wide range of drug enforcement, correctional treatment/supervision, victim services, juvenile justice and criminal justice system improvement projects.



In 2021, the Township will seek a program to secure a mobile speed radar sign for the police department. A joint application with the Township and the Police Department for the installation of Panasonic cameras at municipal facilities and street intersections is also being considered.

SUPPLEMENTAL INFORMATION – RESIDENT TAX EXAMPLE

**County Assessed Value of \$25k Home on 1 Acre
Taxes**



Municipality	Mills	Taxes	Percent
Ligonier Valley School District	85.90	\$ 2,147.50	77%
Westmoreland County	21.49	\$ 537.25	19%
Ligonier Township **	4.00	\$ 100.00	4%
	111.39	\$ 2,784.75	100%

The county assessed value is often *much* lower than the fair market value of the property.

** In this example, a 1 mill increase will result in an additional \$25 in township taxes, for a new total of \$125 / year.

There is a state sponsored tax rebate program that benefits eligible Pennsylvanians age 65 and older; widows and widowers age 50 and older; and people with disabilities age 18 and older. For more information, please visit the Pennsylvania Department of Revenue at www.revenue.pa.gov.