

**Ligonier Township
General Fund
2022 Draft Budget**

	Actual 2018	Actual 2019	Actual 2020	YTD 2021	Projected 2021	Budget 2021	Proposed 2022
REVENUES							
301 · Real Estate Taxes	4 Mills	4 Mills	4 Mills	5 Mills	5 Mills	5 Mills	5 Mills
301.10 · Real Estate Taxes - Current	379,242	379,336	374,308	473,040	474,463	476,500	475,000
301.40 · Real Estate Taxes - Delinquent	13,101	11,046	18,184	19,284	19,300	11,000	15,000
Total 301 · Real Estate Taxes	392,343	390,381	392,492	492,324	493,763	487,500	490,000
310 · Local Enabling Taxes (Act 511)							
310.01 · Per Capita Taxes - Current Year	12,578	9,927	11,984	9,515	11,400	13,000	12,000
310.03 · Per Capita Taxes - Delinquent	911	1,392	595	297	360	1,500	600
310.10 · Real Estate Transfer Tax	115,083	189,428	179,380	206,129	226,129	120,000	175,000
310.21 · Earned Income Tax - Current Yea	825,146	873,510	832,485	681,013	840,500	815,000	870,000
310.23 · Earned Income Tax - Delinquent	5,446	5,314	4,550	3,230	4,500	5,000	5,000
310.51 · LST Tax - Current Year's Levy	82,308	79,263	75,580	61,830	74,196	80,000	75,000
310.61 · Amusement/Admissions Tax- Curre	91,207	84,032	10,079	66,537	66,537	45,000	80,000
Total 310 · Local Enabling Taxes (Act 511)	1,132,678	1,242,865	1,114,653	1,028,550	1,223,622	1,079,500	1,217,600
	1,525,021						
321 · Licenses and Permits							
321.32 · Junkyard Permit	100	100	200	-	-	-	-
321.34 · Heavy Load Permit	50	150	50	-	-	50	-
321.60 · Professional and Occupational	-	-	175	205	205	50	180
321.80 · Cable Television Franchise	106,725	107,920	112,628	89,842	118,795	106,000	117,000
322.20 · Demolition Permit	590	835	600	770	770	500	600
322.30 · Driveway Permit/ROW	293	25	125	125	125	100	100
322.82 · Street Encroachment	340	25	1,845	1,400	1,400	200	500
Total 322 · Licenses and Permits	108,598	109,055	115,623	92,342	121,295	106,900	118,380
331 · Fines and Forfeits							
331.10 · Court-Magistrate Code Enforcem	12,002	952	113	180	-	-	-
331.12 · Violation of Ordinances				50	50	-	100
331.13 · State Police Fines	6,988	6,458	5,964	2,415	4,000	4,000	5,000
Total 332 · Fines and Forfeits	21,417	7,569	6,077	2,645	4,050	4,000	5,100
341 · Interest Earnings							
341.01 · Interest on Checking	1,661	1,652	317	31	30	400	50
341.03 · Interest on CDs	-	-	-	-	13,389	6,500	9,400
341.04 · Credit Card Rewards	(31,073)	58	-	100	100	-	50

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Total 341 · Interest Earnings	(29,412)	1,710	417	131	13,519	6,900	9,500
342 · Rents and Royalties							
342.10 · Rent of Community Gardens	-	325	300	-	-	-	-
342.11 · Rent from Advertising Space	3,415	2,690	1,340	2,940	3,300	3,300	3,400
342.20 · Rent from Home	3,260	1,300	1,440	1,200	1,440	1,440	1,440
342.30 · Rent from LTMA	-	7,002	1,822	2,576	3,500	6,800	3,600
342.40 · Rent from Office Space				3,600	4,500		10,800
342.54 · Service Line Warranty Royalty				278	250		250
Total 342 · Rents and Royalties	7,675	11,317	9,065	10,594	12,990	11,540	19,490
350 · Intergovernmental Revenues - State							
354.01 · General Government	2,058	20,753	30,000	-	-	-	-
354.03 · PA Winter Maintenance Agreement	17,943	16,557	16,769	19,414	19,414	16,600	17,000
355.01 · PURTA	1,581	1,403	1,602	1,504	1,600	1,600	1,500
355.04 · Alcoholic Beverages Licenses	3,600	3,400	3,000	800	800	3,000	1,600
355.05 · Pension State Aid	74,262	70,636	44,314	43,176	43,176	46,000	44,250
355.07 · Foreign Fire Insurance Premium	43,322	47,268	47,322	42,027	42,027	45,000	43,000
356.01 · Forest Reserves	1,633	1,633	1,633	1,633	1,600	1,600	1,630
356.02 · PILOT Game Commission Lands	4,938	4,938	4,938	4,938	4,938	4,900	4,940
Total 350.00 · Intergovernmental Revenue - Sta	158,126	166,589	149,579	113,492	113,555	118,700	113,920
357.00 · Intergovernmental Revenue - Local							
357.01 · Reimburse ACT 537 Plan	760	-	-	-		20,000	-
357.11 · Reimburse VFD Workers' Comp	463	379	470	317	317	350	300
Total 350 · Intergovernmental Revenue - Local	65,490	16,127	470	317	317	20,350	300
360 · Charges for Services - General							
361.30 · Zoning and Subdivision and Land - Ot	-	100	336	-	-	-	-
361.31 · Preliminary and Final Subdivision	1,200	2,160	1,200	2,850	2,500	1,000	2,250
361.34 · Hearing Fees	675	750	950	375	375	1,000	750
361.37 · Sign Permits	175	250	40	120	100	200	100
361.38 · Zoning Permits	6,560	7,314	8,824	7,769	8,000	8,000	8,000
361.81 · No Lien Letters	4,425	4,975	6,625	5,175	6,000	5,000	6,000
Total 360 Charges for Services - General	27,731	38,152	18,831	16,289	16,975	15,200	17,100
362 · Public Safety							

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362.41 · Building Permit Revenue	31,041	78,583	34,886	43,363	45,000	30,000	50,000
362.44 · Sewage Permits (SEO Fees)	4,850	2,963	8,650	7,350	6,000	3,000	6,000
362.45 · Use and Occupancy Permits	200	115	275	150	150	500	200
Total 362 · Public Safety	37,216	81,691	43,811	50,863	51,150	33,500	56,200
363 · Highways and Streets							
363.10 · Street, Sidewalk, and Curb Repa	-	100	200	-	-	-	-
363.11 · Hydrants/Street Light Tax Fee	986	139	203	111	110	-	-
Total 363 · Highways and Streets	986	239	403	111	110	-	-
364 · Sanitation							
364.50 · Sale of Recyclable Material	1,658	980	374	132	132	500	100
364.60 · Dumpster Day Benefit	1,695	1,506	388	418	418	1,500	500
Total 364 · Sanitation	3,353	2,486	762	550	550	2,000	600
367.00 · Culture - Recreation							
367.20 · Recreation Program Fees	11,400	-	200	500	500	500	900
Total 367.00 · Recreation	12,241	-	200	500	500	500	900
390.000 · Other Financing Sources							
390.10 · Grant Dirt and Gravel Road	-	-	25,212	42,760	42,760	25,000	42,760
390.11 · DCED Municipal Assistant (MAP)				7,094	7,094		
390.12 · DCED STMP Program				-	3,505	-	16,350
390.20 · Sale of General Fixed Assets	20,980	8,225	7,713	196	250	-	-
390.40 · Refunds of Prior Year Expenditures	556	6,405	2,462	2,998	2,200	-	-
392.00 · BWC Grant				39,102			
Total 390 · Other Financing Sources	25,761	14,704	35,386	92,150	55,809	26,000	59,110
392 · Interfund Operating Transfers							
392.10 · Transfer from Liquid Fuels	-	-	52,447	50,000	50,000	50,000	50,000
392.20 · Transfer from GF Reserves	-	-	-	-	-	-	20,000
Total 392 Interfund Operating Transfers	-	-	52,447	50,000	50,000	50,000	70,000
Reimbursements that were moved expenses				176,794		197,000	
Total General Fund Revenue	1,964,204	2,082,886	1,940,216	1,950,859	2,158,206	1,962,590	2,178,200
400 · Legislative							
400.105 · Compensation of Supervisors	12,500	12,500	12,292	9,375	12,500	12,500	12,500

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400.192 · FICA/Medicare	956	956	940	717	1,000	1,000	1,000
400.197 · Logo Wear	-	219	502	-	850	850	850
400.198 · Seminars and Conventions	135	135	48	-	-	100	500
400.215 · Postage - Newsletter	3,697	2,621	2,098	-	-	-	-
400.331 · Travel Reimbursement	178	-	-	-	-	-	-
400.341 · Advertising	1,172	3,221	2,577	1,052	1,200	2,500	1,500
400.342 · Printing	4,365	3,260	2,547	950	1,000	600	1,000
400.420 · Dues and Subscriptions	3,775	6,111	4,901	725	3,200	3,200	3,200
Total 400 · Legislative	26,778	29,024	25,904	12,819	19,750	20,750	20,550
401 · Executive							
401.110 · Executive - Salary Manager	73,961	71,000	75,038	57,346	71,000	73,500	73,500
401.192 · FICA/Medicare	5,658	5,635	6,010	4,602	5,610	5,500	5,750
401.194 · Unemployment Insurance	520	350	660	-	-	700	-
401.196 · Health Insurance	1,814	4,814	5,814	4,512	5,950	6,000	6,200
401.198 · Other Group Benefits	807	1,019	940	784	950	950	1,000
401.324 · Wireless Telephone	1,023	1,033	500	-	-	1,000	-
401.331 · Travel Expense (Mileage)	2,067	1,620	752	684	1,000	1,000	500
401.460 · Continuing Education	685	907	25	165	500	-	250
Total 401 · Executive	86,535	86,378	89,740	68,092	85,010	88,650	87,200
402 · Auditing Services/Financial Adm							
402.112 · Salary and Wages	43,518	29,119	-	24,293	29,152	-	31,500
402.192 · FICA/Medicare	3,635	2,304	-	1,813	2,210	-	2,210
402.194 · Unemployment Insurance	520	350	-	-	-	-	-
402.196 · Health Insurance	1,814	1,756	-	-	-	19,286	-
402.198 · Other Group Benefits	380	204	-	-	-	-	-
402.310 · Professional Services	750	931	1,119	7,012	7,012	3,000	33,215
402.311 · Accounting & Auditing Services	15,211	21,215	29,723	25,875	25,000	25,000	25,000
402.420 · Dues and Subscriptions	-	-	-	-	100	100	-
402.460 · Continuing Education	-	45	-	45	100	100	500
Total 402 · Auditing Services/Financial Adm	66,820	55,924	34,350	59,038	63,573	47,486	92,425
403 · Tax Collection							
403.116 · Commission	9,500	-	12,981	10,096	12,350	12,500	13,000
403.192 · FICA/Medicare	702	-	993	772	950	1,000	1,000
403.215 · Postage	2,253	3,049	811	-	1,500	2,000	1,500

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403.217 · Tax Bills	3,876	18,581	3,194	4,102	3,783	3,800	4,000
403.225 · Tax Collector Bond	-	-	222	-	-	250	-
Total 403 · Tax Collection	16,331	21,630	20,701	14,970	18,583	19,550	19,500
404 · Solicitor/Legal Services							
404.310 · Professional Services	38,207	45,932	44,427	38,798	42,250	40,000	35,000
404.314 · Special Legal Services	25,683	7,515	460	2,423	2,423	1,000	2,500
Total 404 · Solicitor/Legal Services	63,890	53,447	44,887	41,221	44,673	41,000	37,500
405 · Secretary/Clerk							
405.115 · Salary and Wages	14,590	25,237	51,031	13,538	15,471	50,000	16,700
405.192 · FICA/Medicare	1,116	1,890	3,846	1,036	1,184	3,200	1,280
405.194 · Unemployment Insurance	520	347	428	1,558	1,600	1,085	1,640
405.331 · Travel Expense	46	58	17	3	50	50	50
405.460 · Continuing Education	250	45	1,030	100	1,000	1,000	500
Total 405 · Secretary/Clerk	17,015	27,598	56,352	16,234	19,305	55,335	20,170
406 · Engineering Services							
406.313 · Engineering and Architectural S	62,934	44,421	56,105	24,182	30,000	35,000	25,000
Total 406 · Engineering Services	62,934	44,421	56,105	24,182	30,000	35,000	25,000
407 · IT- Networking Services - Data							
407.11 · IT-Networking /Phones	9,636	13,380	30,106	11,699	16,574	15,500	16,740
407.15 · Hardware/Software Upgrades	-	-	-	-	-	-	2,000
407.42 · IT Membership and Subscription	-	-	2,332	3,129	3,129	2,748	1,500
Total 407 · IT- Networking Services - Data	9,636	13,380	43,688	14,828	19,703	18,248	20,240
409 · General Government							
409.210 · Office Supplies	1,109	1,491	2,063	2,081	2,000	1,500	2,100
409.215 · Postage	-	-	-	172	350	-	350
409.216 · Sundries	2,325	1,512	772	783	1,000	1,000	1,100
409.233 · Propane	9,490	6,271	6,387	6,884	8,261	7,000	9,500
409.236 · Building Supplies	1,698	1,799	1,579	1,427	1,712	2,000	1,800
409.252 · Computer/ Copier Parts & Maint	2,649	3,277	3,488	1,847	2,216	3,500	2,250
409.260 · Small Tools and Equipment	1,503	6,107	495	-	-	1,000	-
409.317 · Security Services	8,756	1,824	2,701	1,350	1,620	2,000	1,800
409.318 · Cleaning Services	1,695	4,585	4,563	3,942	4,730	4,740	4,800

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409.319 · Lawn Maintenance	880	1,674	3,832	-	-	-	-
409.321 · Telephone Monthly Charge	1,971	1,953	1,901	863	1,036	2,100	1,100
409.325 · Internet Fees	1,957	2,128	2,031	1,711	2,054	1,680	2,300
409.361 · Electricity	8,978	9,436	10,179	5,022	6,026	6,000	6,500
409.365 · Solid Waste Removal	5,843	4,608	5,380	4,480	5,376	6,500	5,600
409.367 · Refuse	990	540	540	755	906	1,200	1,100
409.371 · Land and Building Maintenance	4,029	11,959	2,229	17,528	18,875	10,000	15,000
409.374 · Machinery and Equipment Mainten	7,921	142	-	-	-	1,000	-
409.740 · Machinery and Equipment	1,726	-	-	7,518	7,518	6,118	7,700
Total 409 · General Government	65,530	60,027	48,140	56,362	63,679	57,338	63,000
410 · Police							
410.110 · BWG Grant	57,515	-	-	39,539	-	-	-
410.196 · Health Insurance	99,075	142,185	162,029	141,076	169,292	175,000	176,060
410.198 · Other Group Benefits	3,065	5,375	4,988	4,305	5,140	5,000	5,270
TBD · LVPD Health Reimbursement	-	(60,790)	(178,956)	(156,619)	(180,000)	(180,000)	(181,330)
410.233 · LVPD - Vehicle Fuel	1,067	-	12,819	14,467	17,360	12,000	17,794
410.234 · LVPD Fuel Reimbursement	-	(20,000)	(19,764)	(14,359)	(19,146)	(12,000)	(17,794)
410.242 · Protection to Property and Pers	97,353	598,946	681,257	567,714	681,257	681,257	681,257
Total 410 · Police	731,568	692,985	662,332	596,123	673,903	681,257	681,257
411 · Fire							
411.195 · Workers Comp	20,355	17,791	14,750	9,723	14,750	14,000	14,000
411.233 · Vehicle Fuel	-	-	2,550	2,857	3,000	3,000	3,500
411.366 · Hydrant Maint. Fee	5,562	5,454	5,454	5,529	5,454	5,500	5,500
411.54 · Foreign Fire Insurance Contrib	70,322	77,268	75,322	72,027	72,027	78,000	75,000
Total 411 · Fire	96,238	100,513	98,076	90,136	95,231	100,500	98,000
413 · UCC and Code Enforcement							
413.110 · UCC Inspector	26,955	234	104,692	38,177	46,388	25,500	42,500
413.112 · Code Enforcement Wages	15,456	16,083	4,949	-	-	-	-
413.120 · Code Enforcement FICA/Medicare	1,182	1,192	379	-	-	-	-
413.194 · Unemployment Insurance	790	215	97	-	-	-	-
Total 413 · UCC and Code Enforcement	44,416	17,815	110,116	38,177	46,388	25,500	42,500
414 · Planning and Zoning							
414.112 · Salary and Wages - FT	-	40,334	40,047	31,787	40,000	42,000	42,000

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414.115 · Salary and Wages - PT	20,030	-	-	-	-	-	-
414.192 · FICA/Medicare	1,532	3,212	3,224	2,548	3,100	2,500	3,175
414.194 · Unemployment Insurance	520	350	371	-	-	600	-
414.196 · Health Insurance	-	3,000	4,000	3,000	4,000	4,000	4,000
414.198 · Other Group Benefits	767	2,277	2,241	1,868	2,240	2,000	2,300
414.215 · Postage	41	91	29	-	-	-	-
414.314 · Legal Services	923	648	1,322	-	100	100	100
414.318 · Court Reporter Fees	150	-	455	433	433	400	500
414.319 · Planning Commission Fees	960	1,800	1,230	1,470	2,000	1,800	1,800
414.320 · Zoning Hearing Board Compensati	270	480	345	390	500	500	500
414.331 · Travel Expense	1,308	947	301	106	50	250	100
414.450 · Professional Services	30,328	4,106	-	-	-	500	-
414.460 · Continuing Education	2,985	1,072	155	255	250	500	500
Total 414 · Planning and Zoning	60,509	59,538	55,117	41,856	52,673	55,150	54,975
420-425 · Health and Human Services							
422.320 · Dog Control Services	625	600	660	500	700	700	700
Total 420-425 · Health and Human Services	625	600	660	500	700	700	700
426.000 · Recycling Collections							
426.540 · Recycling Grant to Loyalhanna W	1,659	1,616	-	-	-	100	-
426.530 · Recycling Paper/Cardboard - Other	813	698	897	1,209	1,451	1,000	1,600
Total 426.000 · Recycling Collections	2,472	2,314	897	1,209	1,451	1,100	1,600
429.000 · Wastewater Collection and Treat							
429.233 · LTMA Fuel	-	-	4,102	5,675	7,566	5,000	6,500
438.233 · LTMA Fuel Reimbursement	(10,045)	(4,902)	(2,663)	(5,815)	(7,753)	(5,000)	(6,500)
429.450 · SEO Expenses	5,425	1,225	9,533	14,158	17,000	5,000	12,000
Total 429.000 · Wastewater Collection and Treat	(4,620)	(3,677)	10,972	14,017	16,813	5,000	12,000
430-439 · Public Works - Highways, Roads							
430.110 · Salary and Wages - Appointed	59,846	53,700	55,269	43,315	53,500	54,000	54,840
430.112 · Salary and Wages - FT/PT	260,450	246,173	269,887	225,731	270,877	275,000	279,800
430.192 · FICA/Medicare	23,872	22,857	24,845	20,782	24,939	23,000	25,800
430.194 · Unemployment Insurance	3,664	2,182	2,906	2,585	3,447	5,000	3,550
430.196 · Health Insurance	97,443	107,103	127,741	96,698	116,037	115,714	120,800
430.198 · Other Group Benefits	4,611	4,031	3,088	2,695	3,234	4,000	3,320

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430.238 · Clothing and Uniforms	2,310	1,863	2,281	3,387	4,065	2,500	4,500
430.242 · First Aid Supplies	544	110	248	534	641	350	720
430.260 · Materials & Tools	1,908	4,062	4,005	5,577	6,000	4,500	11,350
430.321 · Communication - FCC Licenses	1,795	-	-	-	-	1,500	-
430.324 · Wireless Telephone	-	550	250	-	-	600	-
430.331 · Travel Reimbursement	459	293	-	-	-	350	-
430.450 · Contracted Services	656	-	-	-	-	-	-
430.460 · Continuing Education	10	515	-	335	335	500	500
430.470 · CDL, Drug and Alcohol Testing	266	220	690	877	1,052	500	1,200
430.740 · Equipment Money Expense	14,983	49	5,906	-	-	-	-
432.245 · Highway Supplies - Salt	53,167	36,568	24,080	53,756	60,650	50,000	50,000
433.361 · Traffic Control Electricity	997	944	1,390	1,102	1,322	1,500	1,400
433.362 · Traffic Control Repair & Maint	275	99	-	159	191	500	300
434.361 · Street Electricity	4,004	4,085	3,953	3,029	3,635	4,200	4,000
437.251 · Repair of Vehicle and Machinery	35,390	36,333	34,222	68,326	55,026	30,000	35,000
Total 430 · General Services - Administrati	566,649	521,738	560,760	528,887	604,950	573,714	597,080
438 · Maintenance and Repairs of Road							
438.231 · Vehicle Fuel - Gasoline	20,387	25,015	(1,144)	17,926	21,511	5,000	20,000
438.232 · Vehicle Fuel - Diesel	30,935	24,589	11,233	6,240	7,488	20,000	15,000
438.245 · Repair of Roads and Maintenance	46,728	14,028	75,746	64,765	75,800	70,000	70,000
438.246 · Road Signs & Delineators	-	-	-	-	-	-	5,000
438.260 · PW - Small Tools and Minor Equi	-	1,632	1,957	8,481	9,000	1,500	-
438.310 · Professional Services	2,560	2,497	1,012	-	-	2,000	-
438.338 · Vehicle Inspections	733	703	778	287	383	1,000	500
438.384 · Rental of Machinery and Equipme	3,000	4,800	5,995	-	-	10,000	-
438.399 · PA One Call	545	899	740	673	808	800	1,000
438.74 · Machinery&Equipment MLC Lease	-	106,286	-	9,570	9,570	9,570	9,570
Total 438 · Maintenance and Repairs of Road	104,887	180,448	96,317	107,942	124,560	119,870	121,070
446 · Storm Water Management and Flood							
446.040 · Storm Water GIS							1,500
446.042 · Storm Water Mgmt. R&M Supplies	-	-	4,331	4,495	4,495	4,000	10,000
Total 446 · Storm Water Management and Floo	-	-	4,331	4,495	4,495	4,000	11,500
450-459 · Culture - Recreation							
451 · Culture-Recreation Administration	200	4,168	-	-	-	200	-

**Ligonier Township
General Fund**

2022 Draft Budget

	Actual 2018	Actual 2019	Actual 2020	YTD 2021	Projected 2021	Budget 2021	Proposed 2022
452.247 · Supplies	15,386	320	1,477	60	1,500	2,000	2,000
452.99 · Trail	1,568	300	-	-	-	-	-
454 · Parks	9,380	33	1,654	8,580	10,000	3,000	6,500
456 · Libraries	1,500	1,500	1,500	-	1,500	1,500	1,500
Total 450-459 · Culture - Recreation	28,034	6,321	4,631	8,640	13,000	6,700	10,000
470.000 · Debt Service							
471.20 · DCED Loan Payment	-	1,232	5,407	8,110	10,533	10,533	10,533
Total 470.000 · Debt Service	-	1,232	5,407	8,110	10,533	10,533	10,533
481-484 · Employer Paid Benefits							
481.30 · Unemployment Compensation	-	313	-	-	-	-	-
483.30 · Non-Uniform Pension Contribution	44,943	54,983	32,967	45,650	47,747	47,747	48,900
484.00 · Workers Compensation Insurance	61,498	29,216	16,129	11,561	15,800	15,800	12,800
Total 481-484 · Employer Paid Benefits	135,734	116,531	49,096	57,211	63,547	63,547	61,700
486-488 · Insurance, Casualty, and Surety							
486.00 · Insurance - Liability	43,047	49,562	24,880	44,706	44,706	37,040	43,140
486.01 · Deductibles	-	5,000	-	-	-	100	1,000
486.60 · Fidelity and Surety Bonds	4,377	2,350	2,163	2,663	2,663	2,800	2,800
Total 486-488 · Insurance, Casualty, and Surety	47,424	56,912	27,043	47,369	47,369	39,940	46,940
492.00 Interfund Operating Transfers							
490.10 Grant Dirt and Gravel Road	-	-	-	32,567	42,760	-	42,760
490.35 Transfer to Highway Aid Fund	-	-	-	942	942	-	-
492.01 · Transfer to Capital Fund	-	-	-	-	-	25,000	-
Total 492 · Interfund Operating Transfers	-	-	-	33,509	43,702	25,000	42,760
Total General Fund Expenditures	2,229,405	2,145,098	2,105,622	1,885,928	2,163,591	2,095,868	2,178,200
Difference - Excess Revenue over Expenditures + (-)	(265,201)	(62,212)	(165,406)	64,931	(5,385)	(133,278)	(0)
	Deficit covered by general fund balance.	Deficit covered by general fund balance.	Deficit covered by general fund balance.		Deficit covered by general fund balance.	2021 budget was not balanced.	2022 budget uses \$20k reserves.

**Ligonier Township
Liquid Fuels Fund
2022 Draft Budget**

	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 YTD	2021 BUDGET	2022 BUDGET
Income						
341.01 · Interest on Checking	\$ -	\$ 1	\$ 1	\$ -	\$ -	\$ -
341.02 · Interest on Savings	\$ -	\$ -	\$ 1,288	\$ 37	\$ 900	\$ 40
355.02 · Liquid Fuels Tax	\$ -	\$ -	\$ 403,943	\$ 371,075	\$ 360,710	\$ 369,820
355.03 · State Road Turnback	\$ -	\$ -	\$ 3,840	\$ 3,840	\$ 3,840	\$ 3,840
357.01 · General Government	\$ -	\$ -	\$ 9,780	\$ -	\$ -	\$ -
392.01 · Transfer from General Fund	\$ -	\$ -	\$ -	\$ 942	\$ -	\$ -
392.35 · Transfer from State Liquid Fuel	\$ 221,537	\$ 577,268	\$ -	\$ -	\$ -	\$ -
Total Income	\$ 221,537	\$ 577,269	\$ 418,852	\$ 375,894	\$ 365,450	\$ 373,700
Expense						
402.39 · Bank Service Charge	\$ (30)	\$ 120	\$ -	\$ -	\$ -	\$ -
408.31 · Engineering Services	\$ 1,668	\$ -	\$ -	\$ -	\$ -	\$ -
430.45 · Contracted Services	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -
430.74 · Machinery and Equipment	\$ 37,552	\$ -	\$ 58,000	\$ 38,840	\$ -	\$ -
432.24 · Salt	\$ 21,208	\$ 29,930	\$ 6,209	\$ -	\$ -	\$ -
438.24 · Contracted Services	\$ 97,641	\$ 532,090	\$ 260,463	\$ 366,226	\$ 370,000	\$ 300,000
438.26 · Small Tools & Equipment	\$ 140	\$ -	\$ -	\$ -	\$ -	\$ -
438.31 · Professional Services	\$ 2,570	\$ 11,320	\$ -	\$ -	\$ -	\$ -
438.38 · Machinery Rental	\$ 19,950	\$ -	\$ -	\$ -	\$ -	\$ -
438.45 · Contracted Services	\$ 44,817	\$ -	\$ -	\$ -	\$ -	\$ -
492.01 · Transfer to GF	\$ -	\$ -	\$ 52,447	\$ 50,000	\$ 50,000	\$ 50,000
Total Expense	\$ 227,516	\$ 573,460	\$ 377,119	\$ 455,066	\$ 420,000	\$ 350,000
Net Profit / Loss	\$ (5,979)	\$ 3,809	\$ 41,733	\$ (79,172)	\$ (54,550)	\$ 23,700
Fund Beginning Balance	\$ 3,155	\$ (2,824)	\$ 44,527	\$ 86,260		\$ 7,088
Fund Ending Balance	\$ (2,824)	\$ 44,527	\$ 86,260	\$ 7,088		\$ 30,788