

Ligonier Township

2024 Budget & Five Year Forecast



As approved by the Ligonier Township Board of Supervisors, December 12, 2023

Table of contents

Budget Legislation	4
Budget Message	5
Budget Guide	6
Five-Year Financial Forecast	8
General Fund Revenue Descriptions	9
General Fund Revenue Detail	16
General Fund Expenditures Descriptions	
Legislative Governing Body	18
Executive/Manager	19
Auditing Services/Financial Administration.....	20
Tax Collection.....	22
Solicitor/Legal Services	23
Secretary/Clerk	24
Other General Government Administration.....	25
IT-Networking Services, Data	26
General Government	27
Police.....	29
Fire	31
UCC and Code Enforcement	33
Planning and Zoning	34
Animal Control	36
Recycling Paper/Cardboard	36
Wastewater Collection and Treatment.....	37
Public Works.....	38
General Services-Administration.....	39
Maintenance and Repairs of Roads.....	41
Stormwater Management and Flood Control.....	42

Culture-Recreation	43
Debt Service.....	44
Employer Paid Benefits	45
Insurance, Casualty, and Surety.....	46
Other Expenditures	47
Liquid Fuels Fund.....	49
Capital Project Fund	51
Ligonier Beach Fund.....	54
Grants	55
Fee schedule.....	57

**TOWNSHIP OF LIGONIER
RESOLUTION NO. 2023-R-28**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF LIGONIER TOWNSHIP, ADOPTING THE
2024 OPERATING BUDGET, CAPITAL BUDGET, LIQUID FUELS BUDGET, AND 2024-2028 FIVE-
YEAR PLAN**

Be it resolved by the Board of Supervisors of Ligonier Township as follows:

Section 1. The 2024 Operating Budget, as contained within this budget document, is hereby adopted and approved for the 2024 Fiscal Year beginning January 1, 2024 and ending December 31, 2024.

Section 2. The 2024 Capital Budget, as contained within this budget document, is hereby adopted and approved for the 2024 Fiscal Year beginning January 1, 2024 and ending December 31, 2024. .

Section 3. The Liquid Fuels Fund, the Ligonier Beach Fund, and other funds contained within this budget document are also hereby approved for the 2024 Fiscal Year beginning January 1, 2024 and ending December 31, 2024.

Section 4. These adopted budgets also include five year plans which consist of the budgetary years 2024-2028 and a projection for revenues, expenditures, operating results, and fund balances. The five-year plan(s) are included for forecasting purposes only, and new legislation and a new budget shall be needed for the 2025 fiscal year.

Section 5. The Secretary/Treasurer, the Township Manager, and the Finance Officer are authorized to transfer a total of **\$196,413** from the general fund to the Capital Improvement Fund for use in the Capital Budget.

Section 6. The Township Manager is authorized to make minor technical and formatting changes to the budget document as needed. No changes shall change the funding of any department or bureau, or otherwise be substantive in nature.

RESOLVED this 12th day of December, 2023.

Budget Message

On behalf of the Ligonier Township Supervisors, I am pleased to present the 2024 Budget and the 2024-2028 five-year forecast.

The 2024 budget includes, for the first time in years, a 1 mill tax increase. This decision was not taken lightly. The last thing local elected officials want to do is raise taxes. The Board recognizes that this will have a real impact on seniors, neighbors, family, friends, and low income households in Ligonier. However, just as we have all experienced in our personal lives, inflation is happening. Inflation hits municipal governments the same as private businesses and households, and Ligonier Township is no exception. As expenses have gone up, revenues have not kept pace, forcing the Township to tighten its belt further and to focus only on core services. Gone are the nice-to-haves and the fluff projects. But after cutting back for years, there is nothing left to cut. The only option is to raise revenue, and the only legally allowable revenue the Board has available in its toolbox is the real estate tax.

Raising the millage rate from 5 mills to 6 mills still leaves Ligonier Township with one of the lowest municipal real estate taxes in the area. Between Westmoreland County, where Ligonier Township is, Somerset County, which borders the eastern edge of the Township, Cambria County, which is only 3.5 miles from the northeastern tip of the Township, and Allegheny County, where many of Ligonier's residents live, work, and play, there are 309 municipalities. 276 of them had a higher municipal real estate tax on the actual value of a property. Increasing Ligonier's tax by a mill moves the Township up from 276th out of 309, to 273rd. 88% of municipalities in the four county area will still have a higher municipal real estate tax.

For the average property owner in Ligonier, a 1 mill real estate tax increase will result in an annual increase of \$15.

Additional real estate increases are projected to occur in 2025 and 2026. The Board of Supervisors would rather not increase taxes, but without changes to state law, the Township has no other options. For decades, the Township has been collecting the maximum allowable rate on earned income, amusement tax, property transfer tax, occupation tax, and local services tax. This tax structure was created by the state in 1965, and the only changes since then have been an increase in loopholes and tax exemptions.

I thank the Township Supervisors for having the courage to enact an unpopular tax, and I thank the residents of Ligonier for having faith in their local democratically elected officials.

Michael Strelie
Township Manager

Budget Guide

This budget document contains a number of budgets for the Township's funds.

Operating Budget

The Operating Budget functions as the financial plan for the current fiscal year. Reported within this document are planned expenditures and projected revenues for the upcoming fiscal year. These expenditures represent costs resulting from the administration and distribution of governmental services. These services include, but are not limited to, public safety (police and fire), snow removal, street maintenance, the issuance of permits and licenses, and land use planning. In addition, the general fund also supports the routine administration of local government that includes employee wages and health benefits, workers' compensation benefits, utility and fuel usage, the funding of municipal pension plans, and debt service.

Ligonier Township collects revenues to finance the costs associated with delivering services to residents. Revenues are collected by the Township from the levy of taxes, collection of fees related to the issuance of permits and licenses, remittances from the state, and other revenue generating mechanisms.

The Operating Budget combines information relating to expenditures and revenues, creating a plan as to what, and how many, governmental services can be delivered by the Township within a given year.

Liquid Fuels Fund

The Liquid Fuels Fund serves as a depository for revenues received from the Commonwealth of Pennsylvania on the taxation of liquid fuels, as well as cooperation agreements with the state for plowing and salting their roads.

The monies within this fund must be used in accordance with state law. The Township typically uses the Liquid Fuels Fund for the summer chip-seal road maintenance program, and in the winter for purchasing salt and anti-skid materials.

Capital Fund

Ligonier Township also has a small but growing Capital Improvement Fund. The capital fund is used for larger, one-time expenditures that would not be appropriate to include in the operating budget. Funds within the capital fund can come from a number of sources, including transfers from the Operating Budget, the issuance of debt, matching funds, and dedicated sources of revenue. The Township dedicates the entirety of its Act 13 Marcellus Shale impact fees into the capital fund.

Ligonier Beach Fund

The Township purchased the former Ligonier Beach property in 2019, thanks to generous donations and grants. Due to the large nature of the work that needs to take place at that site, an additional fund was created outside of the normal operating and capital funds. Work on the property is on hold, pending the outcome of a master site development and pool feasibility study.

Fund Structure

Ligonier Township follows the Department of Community and Economic Development (DCED) guidelines to structure its line items. Generally, line items starting with “3” are revenues, and line items starting with “4” are expenditures. Each line item in this budget document comes with a short explanation of what each code account means.

Five-Year Financial Forecast

Ligonier Township Operating Budget

	2022	2023	2024	2025	2026	2027	2028
Revenues	Actual	Estimate	Budget	Forecast	Forecast	Forecast	Forecast
Taxes	1,825,333	1,771,474	1,892,697	2,014,401	2,136,612	2,162,926	2,189,768
Licenses, Permits, Charges for Services	144,396	142,244	141,510	141,510	141,510	141,510	141,510
Fines, Interest Earnings, Rents	24,500	29,163	81,230	77,168	74,107	72,047	66,987
Intergovernmental Revenues	125,556	105,034	115,003	118,106	119,687	120,678	122,262
Public Safety	53,090	62,905	63,160	63,412	63,669	63,931	64,199
Miscellaneous small revenue line items	2,161	1,487	1,690	1,690	1,690	1,690	1,690
Debt, ARP, and other financing sources	43,077	191,371	268,738	5,000	-	-	-
Total Revenues	2,218,114	2,303,678	2,564,029	2,421,287	2,537,275	2,562,782	2,586,416
Expenditures	Actual	Estimate	Budget	Forecast	Forecast	Forecast	Forecast
Public Safety (police & fire)	792,224	840,704	840,704	874,932	905,590	924,392	943,780
Public Works	723,412	658,681	860,450	782,419	795,521	812,195	835,609
Planning, Zoning, UCC, Code, SEO	89,363	124,951	140,038	142,634	145,311	148,077	150,936
General Government	463,248	548,053	507,851	517,890	524,457	543,188	552,266
Transfers (capital, grants)	-	33,869	206,413	103,000	166,000	225,000	190,000
Total Expenditures	2,068,482	2,156,779	2,555,456	2,420,875	2,536,880	2,652,851	2,672,590
OPERATING RESULT	149,632	146,899	8,572	412	395	(90,069)	(86,175)
Beginning fund balance	1,073,322	1,222,954	1,369,853	1,378,425	1,378,838	1,379,232	1,289,163
Ending Reserve Fund Balance	1,222,954	1,369,853	1,378,425	1,378,838	1,379,232	1,289,163	1,202,989

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 Alyssa Boyd, who collects the current year taxes at Town Hall in the Borough. Delinquent taxes are collect by the Westmoreland County Tax Claim Bureau.

The Township levies real estate taxes at 6.0 mills for general purposes, an increase of 1 mill from 2023. The 6.0 mills is taxed against the *assessed* value of a property, not the *actual* value. Because Westmoreland County has not done a reassessment since 1973, the effective tax rate on the *actual* value of a property in Ligonier is 0.60 mills. That means for a house whose actual market value \$100,000, the yearly real estate tax due would be \$60. Of the 309 municipalities located across Westmoreland County, neighboring Somerset County, nearby Cambria County, and Allegheny County, the owner of a \$100,000 house would pay a higher municipal real estate tax in 272. Only 12% have a lower real estate tax than Ligonier Township.

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. Ten dollars a year is collected by the Pennsylvania Municipal Service Company, with \$5 going to the Township and the other \$5 going to the Ligonier Valley School District.

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. Berkheimer 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. The Township collects one half of one percent of earned income for the general revenue purposes of the municipal government. The Ligonier Valley School District also collects one half of one percent.

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 Township collects \$47 for municipal services, with the remaining \$5 going to the Ligonier Valley School District. The local services tax is usually withheld by employers and then collected by Berkheimer.

Amusement Tax is a 10% fee levied on all ticket sales at places of amusement. The largest taxpayer in Ligonier Township is Idlewild. 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 weight-limited 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. Demolition permits are required by the County to reduce the assessed value of a property when removing a structure, and by the water authorities to remove the tap-in fee. The fee is \$50 for residential properties, and \$65 for commercial structures.

Driveway Permits are required to install a new driveway. The current fee is \$25, which covers the cost of the zoning officer's inspection of the driveway to ensure it is not placed in an unsafe location.

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

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 used to be passed through the Township and given to the Ligonier Valley Police Department, per the LVPD's charter, but in the interest of efficiency are now directly deposited in an LVPD bank account. Fines related to local ordinances, such as property code violations, are retained by the Township.

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. Ligonier is eligible for this revenue by virtue of having a full-time police force.

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. At this time, the Township's CDs and treasuries are invested with and managed by the Janney Montgomery Scott firm.

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

Federal & State Entitlements - 352

PennDOT Winter Maintenance Agreement was revenue provided by the state for undertaking snow removal on state roads. In 2023 and beyond, this revenue has been moved to the Liquid Fuels Fund, as salt and anti-skid is purchased out of that fund.

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 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. The funds are generally 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.

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.

Non-Profit Payment in Lieu of Taxes are donations paid by local non-profits that are tax exempt, to help the Township provide services to these tax exempt properties.

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 for the erection of signs, in addition to any building permits that are required. \$25 for residential and \$40 for commercial.

Zoning Permits are required for additions to existing building footprints, including fences. The permits 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.

Building and Electrical Permits revenue in this line item is derived from permits issued by the Township's Building Inspector, TKL Code Inspection Services. 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%.

Sewage Permits are revenue from the permits issued by the Township's Sewage Enforcement Officer (SEO), Apex Companies LLC. The permit fee varies depending on the project and is outlined in the Schedule of Fines, Fees, and Charges. This revenue is offset by the associated expenditure that pays Apex for the SEO.

Occupancy Permits are required per the building code for any change of use. A zoning occupancy certificate will be 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.

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. The Township does not come close to breaking even on Dumpster Day events.

Recreation - 367

The **Community Garden** has 25 plots available for rent at \$35 each, on a first come, first serve basis. This program is managed by the Weeders & Seeders gardening club and revenue is used to offset expenses associated with maintaining the gardens. Depending on the results of the ongoing master site development plan and pool feasibility study, more recreation revenue streams may be added in the future at the former Ligonier Beach property (e.g. pavilion rental, dog park memberships, tennis court rental, 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

Other Financing Sources – 390

Grant Award Income are revenues from grants used to offset expenditures paid for out of the operating budget, such as salaries and benefits. Although the Township has multiple grant applications out at any one time, it is best practice not to budget the grant until it has been awarded. Thus, this budget document will show prior year's received grants, but not anticipated or applied-for grant income.

Sale of Minor Equipment revenue is collected when the Township divests itself of capital assets such as vehicles, furniture, buildings, or land. The 2024 budgeted revenue is for the proposed sale of the broken down Dodge 5500, and the 2025 revenue line item is related to the planned upgrade of the Township's old 2000 Mack dump truck.

Stormwater Grant is related to the Westmoreland County water & sewer grant. Ligonier Township was awarded \$100,000, which requires a 50/50 match of \$100,000. The Township's match is budgeted in the expense section of the budget. The grant has been awarded, but at the time of passage of the budget, no agreement or contract had been entered into between the County and the Township.

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, American Rescue Plan allocation). These are reimbursable expenses that are paid from the General Fund and then transferred from the respective fund.

General Fund Revenue Detail

Nine year Revenue Account Summary, 2020-2028

Revenue	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Taxes	1,507,145	1,776,638	1,825,333	1,771,474	1,892,697	2,014,401	2,136,612	2,162,926	2,189,768
Licenses, Permits, Charges for Services	134,454	139,942	144,396	142,244	141,510	141,510	141,510	141,510	141,510
Fines, Interest Earnings, Rents	15,587	19,224	24,500	29,163	81,230	77,168	74,107	72,047	66,987
Intergovernmental Revenues	150,049	113,809	125,556	105,034	115,003	118,106	119,687	120,678	122,262
Public Safety	43,811	55,549	53,090	62,905	63,160	63,412	63,669	63,931	64,199
Miscellaneous small revenue line items	1,365	3,337	2,161	1,487	1,690	1,690	1,690	1,690	1,690
Debt and other financing sources	94,314	478,356	43,077	191,371	268,738	5,000	-	-	-
Total Revenues	1,946,725	2,586,856	2,218,114	2,303,678	2,564,029	2,421,287	2,537,275	2,562,782	2,586,416

General Fund Revenue Detail

Revenue detail, 2024-2028 Five-Year Plan

Account – Revenue Description	2024 Proposed	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
301.10 · Real Estate Taxes - Current	578,480	674,893	771,306	771,306	771,306
301.40 · Real Estate Taxes - Delinquent	13,820	13,820	13,820	13,820	13,820
310.01 · Per Capita Tax - Current	10,980	10,980	10,980	10,980	10,980
310.03 · Per Capita Tax - Delinquent	580	580	580	580	580
310.10 · Real Estate Transfer Tax	155,417	158,526	161,697	164,931	168,230
310.21 · Earned Income Tax - Current	966,330	985,658	1,005,373	1,025,483	1,045,994
310.23 · Earned Income Tax - Delinquent	2,870	2,927	2,986	3,046	3,107
310.51 · LST Tax - Current	87,340	88,213	89,095	89,986	90,886
310.61 · Amusement Tax - Current	76,880	78,803	80,774	82,794	84,865
321.34 · Heavy Load Permit	150	150	150	150	150
321.60 · Professional and Occupational	180	180	180	180	180
321.80 · Cable Television Franchise	127,390	127,390	127,390	127,390	127,390
322.20 · Demolition Permit	100	100	100	100	100
322.30 · Driveway Permit/ROW	50	50	50	50	50
322.82 · Street Encroachment	160	160	160	160	160
331.10 · Court-Magistrate Code Enforcement	50	50	50	50	50
331.12 · Violations of Ordinances	50	50	50	50	50
331.13 · State Police Fines	4,990	4,990	4,990	4,990	4,990
341.01 · Interest on Checking	5,310	5,257	5,204	5,152	5,101
341.03 · Interest on CDs	54,000	50,000	47,000	45,000	40,000
341.04 · Credit Card Rewards	50	50	50	50	50
341.05 · Rebates	60	60	60	60	60
342.20 · Rent from Home	1,440	1,440	1,440	1,440	1,440
342.30 · Rent from LTMA	4,050	4,050	4,050	4,050	4,050
342.31 · Rent from Office	10,800	10,800	10,800	10,800	10,800

Account – Revenue Description	2024 Proposed	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
342.54 · Service Line Warranty Royalties	430	421	413	405	397
355.01 · PURTA	1,680	1,730	1,782	1,836	1,891
355.04 · Alcoholic Beverages Licenses	2,800	2,800	2,800	2,800	2,800
355.05 · Pension State Aid	53,902	57,854	59,397	60,349	61,898
355.07 · Foreign Fire Insurance Premium	49,680	49,680	49,680	49,680	49,680
356.01 · Forest Reserves	1,633	1,633	1,633	1,633	1,633
356.02 · Game Commission Lands	4,938	4,938	4,938	4,938	4,938
357.11 · Reimburse VFD Workers' Comp	370	370	370	370	370
361.31 · Preliminary and Final Subdivision	850	850	850	850	850
341.34 · Hearing Fees	800	800	800	800	800
361.37 · Sign Permits	50	50	50	50	50
361.38 · Zoning Permits	7,630	7,630	7,630	7,630	7,630
361.81 · No Lien Letters	4,150	4,150	4,150	4,150	4,150
362.41 · Building Permits	50,440	50,440	50,440	50,440	50,440
362.44 · Sewage Permits (SEO Fees)	12,600	12,852	13,109	13,371	13,639
362.45 · Use and Occupancy Permits	120	120	120	120	120
364.60 · Dumpster Day Benefit	500	500	500	500	500
367.20 · Recreation Program Fees	1,190	1,190	1,190	1,190	1,190
390.21 · Sale of Minor Equipment	2,000	5,000	-	-	-
390.70 · Stormwater Grant	100,000	-	-	-	-
392.03 · Transfer from ARPA Fund	166,738	-	-	-	-
TOTAL REVENUE*	2,564,029	2,421,287	2,537,275	2,562,782	2,586,416

* Totals may not add due to rounding

Revenue line items with no anticipated 2024-2028 revenues were not included in the above table. It is possible that additional revenue categories are collected in 2024, if so, said revenues shall be booked to the appropriate DCED chart of accounts.

General Fund Expenditure Descriptions

Legislative - 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.

400.	Legislative (Governing) Body	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Proposed	Increase/ (Decrease)	% Change
400.105	Compensation of Supervisors	12,292	12,500	12,500	12,500	12,500	12,500	-	-
400.192	FICA/Medicare	940	956	956	955	956	956	1	0.1%
400.197	Logo Wear	502	938	860	871	850	850	(21)	-2.4%
400.198	Seminars and Conventions	48	-	388	500	-	350	(150)	-30%
400.215	Postage-Newsletter	2,098	-	-	-	-	-	-	-
400.341	Advertising	2,577	1,382	2,415	2,535	1,298	1,740	(795)	-31.4%
400.342	Printing	2,547	1,159	600	1,000	126	500	(500)	-50.0%
400.420	Dues and Subscriptions	4,901	1,080	2,790	3,500	2,960	3,180	(320)	-9.1%
Total400	Legislative Body	25,904	18,015	20,509	21,861	18,691	20,076	(1,785)	-8.2%

400.	Legislative (Governing) Body	2024 Proposed	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
400.105	Compensation of Supervisors	12,500	12,500	12,500	12,500	12,500
400.192	FICA/Medicare	956	956	956	956	956
400.197	Logo Wear	850	850	850	850	850
400.198	Seminars and Conventions	350	350	350	350	350
400.341	Advertising	1,740	1,337	1,377	1,419	1,461
400.342	Printing	500	500	500	500	500
400.420	Dues and Subscriptions	3,180	3,212	3,244	3,276	3,309
	Total	20,076	19,705	19,777	19,851	19,927
	% Change from Prior Year	-8.2%	1.8%	0.4%	0.4%	0.4%

Executive – 401

Manager Salary is included in the Executive 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.

401.	Executive (Manager)	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Proposed	Increase/ (Decrease)	% Change
401.110	Executive – Salary Manager	75,038	71,000	64,058	84,616	86,041	88,150	3,534	4.2%
401.192	FICA/Medicare	6,010	5,723	4,935	6,473	6,359	6,743	270	4.2%
401.194	Unemployment Insurance	660	-	-	-	-	-	-	-
401.196	Health Insurance	5,814	5,814	13,817	20,354	20,354	20,950	596	2.9%
401.198	Other Group Benefits	940	940	326	233	233	-	(233)	-100%
401.324	Wireless Telephone	500	-	-	600	-	-	(600)	-100%
401.331	Travel Expense (Mileage)	752	731	85	300	-	-	(300)	-100%
401.460	Continuing Education	25	630	495	500	175	500	-	-
Total 401	Executive (Manager)	89,740	84,838	83,716	113,076	113,162	116,343	3,267	2.9%

401.	Executive (Manager)	2024 Proposed	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
401.110	Executive – Salary Manager	88,150	89,925	91,724	93,558	95,429
401.192	FICA/Medicare	6,743	6,879	7,017	7,157	7,300
401.196	Health Insurance	20,950	21,998	23,097	24,252	25,465
401.198	Other Group Benefits	-	-	-	-	-
401.324	Wireless Telephone	-	-	-	-	-
401.331	Travel Expense (Mileage)	-	-	-	-	-
401.460	Continuing Education	500	500	500	500	500
Total		116,343	119,302	122,338	125,467	128,694
% Change from Prior Year		2.9%	2.5%	2.5%	2.6%	2.6%

Auditing Services/Financial Administration – 402

Salary and Wages is for the one full-time employee in this position. The employee has the title of “Finance Officer,” but is responsible for a number of functions for the Township, including but not limited to: assistant treasurer; assistant secretary; finance; human resources; payroll; grants; purchasing and contract management; archives; administrative support for the LVPD; and general administrative support.

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.

Administrative Assistant Salary, was part of this category. This was a part time utility position that administered to multiple departments including Public Works, the Financial Office, Zoning & Code. The position became vacant in 2022, although the 2023 budget contains a placeholder amount. The position has been eliminated in the Township 2024’s budget, and a new administrative assistant position is being created in the Ligonier Valley Police Department (LVPD) budget.

402.	Auditing Services/ Financial Administration	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Proposed	Increase/ (Decrease)	% Change
402.112	Salary and Wages	-	30,659	37,763	38,223	41,947	42,610	4,387	11.5%
402.192	FICA/Medicare	-	2,290	2,764	2,924	2,924	3,260	336	11.5%
402.196	Health Insurance	-	-	8,912	20,354	20,354	20,950	596	2.9%
402.198	Other Group Benefits	-	-	-	1,000	-	-	(1,000)	-
402.310	Professional Services	1,119	15,207	12,059	15,900	12,249	12,250	(3,650)	-23.0%
402.311	Accounting & Auditing Services	29,723	28,999	24,298	30,000	23,573	24,820	(5,180)	-17.3%
402.331	Travel Expense (Mileage Reimb.)	-	-	7	-	86	-	-	-

402.	Auditing Services/ Financial Administration	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Proposed	Increase/ (Decrease)	% Change
402.390	Bank Service Charges	3,508	-	-	-	-	-	-	-
402.460	Continuing Education	-	45	-	500	180	500	-	-
Total 402	Auditing Services / Financial Administration	34,350	77,200		108,901	101,071	104,390	(4,511)	-4.1%

402.	Auditing Services/ Financial Administration	2024 Proposed	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
402.112	Salary and Wages	42,610	43,462	44,331	45,218	46,122
402.192	FICA/Medicare	3,260	3,325	3,391	3,459	3,528
402.196	Health Insurance	20,950	21,998	23,097	24,252	25,465
402.198	Other Group Benefits	-	-	-	-	-
402.310	Professional Services	12,250	12,250	12,250	12,250	12,250
402.311	Accounting & Auditing Services	24,820	26,070	27,320	29,320	31,320
402.460	Continuing Education	500	500	500	500	500
	Total	104,390	107,605	110,890	114,999	119,186
	% Change from Prior Year	-4.1%	3.1%	3.1%	3.7%	3.6%

Tax Collection - 403

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

Berkheimer 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 their contracts their collection fees are deducted from the revenue collected.

403.	Tax Collection	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Proposed	Increase/ (Decrease)	% Change
403.166	Commission	12,981	12,500	12,038	13,000	12,000	12,000	(1,000)	-7.7%
403.192	FICA/Medicare	993	956	921	995	918	918	(77)	-7.7%
403.215	Postage	811	-	996	1,500	1,082	1,110	(390)	-26.0%
403.217	Tax Bills	3,194	4,164	4,199	4,040	3,391	3,390	(650)	-16.1%
403.220	Keystone Termination Fee	2,500	-	-	-	-	-	-	-
403.225	Tax Collector Bond	222	-	285	-	285	-	-	-
Total 403	Tax Collection	20,701	17,621	18,434	19,535	17,676	17,418	(2,117)	-10.8%

403.	Tax Collection	2024 Proposed	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
403.166	Commission	12,000	12,000	12,000	12,000	12,000
403.192	FICA/Medicare	918	918	918	918	918
403.215	Postage	1,110	1,143	1,178	1,213	1,249
403.217	Tax Bills	3,390	3,390	3,390	3,390	3,390
402.225	Tax Collector Bond	-	285	-	285	-
	Total	17,418	17,736	17,486	17,806	17,557
	% Change from Prior Year	-10.8%	1.8%	-1.4%	1.8%	-1.4%

Legal Services - 404

Legal Services 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. Many of the services the Township Solicitor provides are related to Planning, Zoning, and Code Enforcement issues, so some of the 2024 legal budget was transferred there.

Special Legal Services refers to specialized legal services that are not provided by the Township Solicitor, such as labor negotiations.

Judgments and settlements are also included in this category.

404.	Solicitor/Legal Services	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Proposed	Increase/ (Decrease)	% Change
404.310	Professional Services	44,427	40,948	32,340	36,050	16,313	18,025	(18,025)	-50.0%
404.314	Special Legal Services	460	2,423	3,238	10,000	-	-	(10,000)	-100.0%
404.410	Judgments and Damages	-	-	10,000	-	-	-	-	-
Total 404	Solicitor/Legal Services	44,887	43,371	45,577	46,050	16,313	18,025	85,000	23%

404.	Solicitor/Legal Services	2024 Proposed	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
404.310	Professional Services	18,025	18,475	18,937	19,410	19,895
404.314	Special Legal Services	-	-	-	5,000	-
404.410	Judgments and Damages	-	-	-	-	-
	Total	18,025	18,475	18,937	24,410	19,895
	% Change from Prior Year	-60.9%	2.5%	2.5%	28.9%	-18.5%

Secretary/Clerk – 405

Secretary/Clerk is the salary portion of general government services. The funding for the part-time secretary/clerk was eliminated as a cost saving measure.

405.	Secretary/Clerk	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Proposed	Increase/ (Decrease)	% Change
405.115	Salary and Wages	51,031	15,874	6,776	20,000	-	-	(20,000)	-100%
405.192	FICA/Medicare	3,846	1,214	518	1,530	-	-	(1,530)	-100%
405.194	Unemployment Insurance	428	1,558	1,884	-	1,498	-	-	-
405.210	Office Supplies	-	-	-	-	-	-	-	-
405.331	Travel Expense	17	3	-	-	-	-	-	-
405.460	Continuing Education	1,030	100	-	-	-	-	-	-
Total 405	Secretary/Clerk	56,352	18,748	9,178	21,530	-	-	(21,530)	-100%

Other Government Administration – 406

Engineering and Architectural Services 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. The entirety of engineering services is budgeted to this Township-wide line item, rather than dividing it between here, planning, zoning, and public works. The Township currently outsources engineering services to The EADS Group. The negative revenue in 406.460 was related to a partial reimbursement from the LTMA for CPR training that was offered to Township and Authority staff.

406.	Other General Government Administration	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Proposed	Increase/ (Decrease)	% Change
406.210	IT Upgrades	-	-	-	1,000	-	-	(1,000)	-100%
406.313	Engineering and Architectural Services	56,105	21,480	15,918	30,000	26,678	30,000	-	-
406.460	Continuing Education Reimb.	-	-	-	-	(300)	-	-	-
Total 406	Other General Government Administration	56,105	21,480	15,919	30,000	26,378	30,000	(1,000)	-3.2%

406.	Other General Government Administration	2024 Proposed	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
406.313	Engineering and Architectural Services	30,000	31,108	32,258	33,450	34,686
	Total	30,000	31,108	32,258	33,450	34,686
	% Change from Prior Year	-3.2%	3.7%	3.7%	3.7%	3.7%

Data Services – 407

Information Technology Expenses are for hardware and software support services, as well as periodic IT upgrades.

407.	IT-Networking Services	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Proposed	Increase/ (Decrease)	% Change
407.11	IT-Networking/ Phones	30,106	14,933	12,021	17,385	14,500	15,010	(2,375)	-13.7%
407.12	Digital Record Keeping (CARES)	11,250	-	-	-	-	-	-	-
407.15	IT Hardware/ Software	-	130	6,229	2,376	1,905	5,910	3,534	148.7%
407.42	IT Membership and Subscription	2,332	3,129	164	1,500	647	910	(590)	-39.3%
Total 407	IT-Networking Services	43,688	18,192	18,414	21,261	17,052	21,830	569	2.7%

407.	IT-Networking Services	2024 Proposed	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
407.11	IT-Networking/Phones	15,010	15,535	16,079	16,642	17,224
407.15	IT Hardware/Software	5,910	1,905	1,905	1,905	1,905
407.42	IT Membership and Subscription	910	910	910	910	910
	Total	21,830	18,350	18,894	19,457	20,039
	% Change from Prior Year	2.7%	-15.9%	3.0%	3.0%	3.0%

General Government – 409

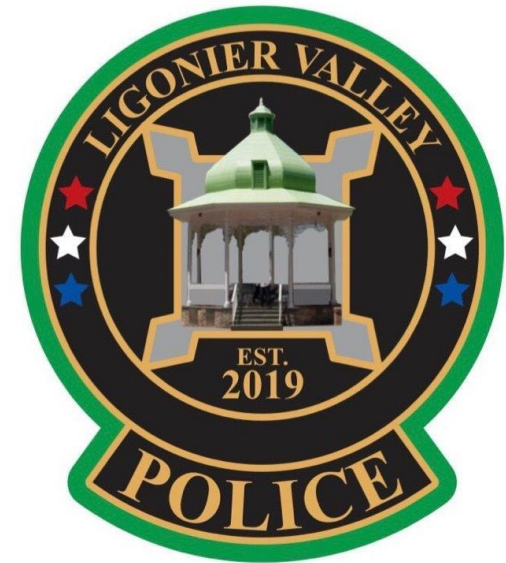
This category captures the expenses related to the day-to-day operations of the Township’s Municipal Complex. It includes office supplies, building supplies, utilities, cleaning services, copiers, phone & internet service, security services, and other ancillary expenses relating to operating a town hall.

409.	General Government	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Proposed	Increase/ (Decrease)	% Change
409.210	Office Supplies	2,063	2,369	1,504	1,615	1,991	2,040	425	26.3%
409.215	Postage	-	172	245	297	1,143	1,180	883	297.3%
409.216	Sundries	772	1,256	1,004	1,297	822	840	(457)	-35.2%
409.233	Propane	6,387	8,081	15,636	11,736	12,344	9,850	(1,886)	-16.1%
409.236	Building Supplies	1,579	1,715	2,940	2,564	3,414	3,500	936	36.5%
409.252	Computer/Copier Parts & Maint.	3,488	2,188	2,128	2,166	2,166	2,220	54	2.5%
409.260	Small Tools and Equipment	495	-	-	-	-	-	-	-
409.317	Security Services	2,701	12,616	3,094	2,755	8,133	6,540	3,785	137.4%
409.318	Cleaning Services	4,563	4,730	4,692	4,856	4,904	5,064	208	4.3%
409.319	Lawn Maintenance	3,832	-	-	-	-	-	-	-
409.321	Telephone Monthly Charge	1,901	1,035	562	837	-	-	(837)	-100.0%
409.325	Internet Fees	2,031	1,978	2,795	2,579	3,834	3,930	1,351	52.4%
409.361	Electricity	10,179	6,199	6,444	6,955	6,274	6,430	(525)	-7.5%
409.365	Solid Waste Removal	5,380	5,380	6,275	6,388	5,938	6,090	(298)	-4.7%
409.367	Refuse	540	890	1,337	565	1,264	1,300	735	130.1%
409.371	Land and Building Maintenance	2,229	17,960	1,907	4,033	1,986	2,040	(1,993)	-49.4%
409.450	Professional Fees	-	-	-	31	-	-	(31)	-100.0%
409.74	Machinery & Equipment	-	7,518	6,118	7,280	6,152	6,118	(1,162)	-16.0%
Total 409	General Government	48,140	74,086	56,772	55,953	60,366	57,142	1,188	2.1%

409.	General Government	2024 Proposed	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
409.210	Office Supplies	2,040	2,091	2,143	2,196	2,251
409.215	Postage	1,180	1,215	1,252	1,289	1,328
409.216	Sundries	840	861	882	904	927
409.233	Propane	9,850	10,095	10,346	10,603	10,867
409.236	Building Supplies	3,500	3,587	3,676	3,768	3,861
409.252	Computer/Copier Parts & Maintenance	2,220	2,275	2,332	2,390	2,449
409.317	Security Services	6,540	6,703	6,869	7,040	7,215
409.318	Cleaning Services	5,064	5,190	5,320	5,452	5,588
409.321	Telephone Monthly Charge	-	-	-	-	-
409.325	Internet Fees	3,930	4,028	4,128	4,230	4,336
409.361	Electricity	6,430	6,590	6,754	6,922	7,094
409.365	Solid Waste Removal	6,090	6,241	6,397	6,556	6,719
409.367	Refuse	1,300	1,332	1,365	1,399	1,434
409.371	Land and Building Maintenance	2,040	2,091	2,143	2,196	2,251
409.450	Professional Fees	-	-	-	-	-
409.74	Machinery & Equipment	6,118	6,118	-	-	-
	Total	57,142	58,417	53,606	59,945	56,318
	% Change from Prior Year	2.1%	2.2%	-8.2%	2.5%	2.5%

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, a Sergeant and his K9 Officer, two School Resource Officers, and multiple full and 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 Township, Ligonier Borough, and Laurel Mountain Borough. Additionally, the department provides services under contract for special events (e.g.s festivals, facility security, sporting events). Administrative services are provided by the Township for the Police Department, but are reflected in within the Auditing/Financial Administration portion of the budget.



Protection of Property & Persons - As a charter-founding member, Ligonier Township provides 70% of the funding that was in place at the time of the merger to cover the department’s operating expenses while the Borough provides the other 30%. Any increases above that 2017/2018 baseline are divided by the population as of the most recent census, which is an 80/20 split. There are 6 installments payments scheduled to occur every other month. For more information regarding the LVPD’s budget, please refer to the LVPD budget reports.

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

410.	Police	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Proposed	Increase/ (Decrease)	% Change
410.100	PCCD JAG Grant	6,450	-	-	-	-	-	-	-
410.110	BWC Grant	-	37,141	-	-	-	-	-	-
410.196	Health Insurance	162,029	169,773	43,045	-	-	-	-	-
410.198	Other Group Benefits	4,988	5,175	2,223	-	-	-	-	-
410.199	LVPD Health Reimbursement	(178,956)	(186,186)	(45,268)	-	-	-	-	-
410.233	LVPD-Vehicle Fuel	12,819	19,899	28,215	20,000	25,514	25,000	5,000	25.0%
410.234	LVPD Fuel Reimbursement	(19,764)	(19,764)	(27,936)	(20,000)	(25,514)	(25,000)	(5,000)	25.0%

410.	Police	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Proposed	Increase/ (Decrease)	% Change
410.242	Protection to Property and Persons	681,257	681,257	681,257	681,257	681,257	715,734	34,477	5.1%
410.324	Wireless Telephone	(40)	-	-	-	-	-	-	-
Total 410	Police	668,782	707,295	681,536	681,257	681,257	715,734	34,477	5.1%

410.	Police	2024 Proposed	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
410.233	LVPD – Vehicle Fuel	25,000	25,625	26,265	26,921	27,594
410.234	LVPD – Fuel Reimbursement	(25,000)	(25,625)	(26,265)	(26,921)	(27,594)
410.424	Protection to Property and Persons	715,734	749,962	780,620	799,422	818,810
	Total	715,734	749,962	780,620	799,422	818,810
	% Change from Prior Year	5.1%	4.8%	4.1%	2.4%	2.4%

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 tracked separately.

Hydrant Maintenance Fees covers the 50+ fire hydrants located in the Township.

Foreign Fire is the money received from the state to that is distributed 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. The state funds that the Township receives through the foreign fire casualty insurance act are mandated to be passed along to the volunteer fire companies.

Contribution to VFD is a voluntary contribution made by the Township to each of the three departments, in an amount of \$15,000 each, to support their operations. This increased in 2024, from the previous \$10,000 per company per year.



411.	Fire	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Proposed	Increase/ (Decrease)	% Change
411.195	Workers Comp	14,750	14,134	16,131	15,315	15,315	15,320	5	0.0%
411.233	Vehicle Fuel	2,550	4,388	8,687	7,076	9,322	9,320	2,244	31.7%
411.366	Hydrant Maint. Fee	5,454	5,529	5,654	5,767	5,654	5,650	(117)	-2.0%
411.500	Foreign Fire*	-	-	49,851	52,842	49,676	49,680	(3,162)	-6.0%
411.540	Contribution to VFD*	75,322	72,027	30,000	30,000	30,000	45,000	15,000	50%
Total 411	Fire	98,076	96,079	110,324	111,001	109,967	124,970	13,970	12.6%

411.	Fire	2024 Proposed	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
411.195	Workers Comp	15,320	15,320	15,320	15,320	15,320
411.233	Vehicle Fuel	9,320	9,320	9,320	9,320	9,320
411.366	Hydrant Maint. Fee	5,650	5,650	5,650	5,650	5,650
411.500	Foreign Fire*	49,680	49,680	49,680	49,680	49,680
411.540	Contribution to VFD*	45,000	45,000	45,000	45,000	45,000
Total		124,970	124,970	124,970	124,970	124,970
% Change from Prior Year		12.6%	0%	0%	0%	0%

** 411.500 Foreign Fire was formerly part of the 411.540 Contribution to VFD line item. In 2023, it was proposed that a new line item be created, to clarify which funds are coming from the state tax on insurance companies, and which funds are coming from the local tax revenue of Ligonier Township.*

Zoning, Building & Code Enforcement – 413 & 414

UCC Inspector is included in this category and refers to the Township’s contracted inspection agency, TKL Code Inspection Services.

Code Enforcement Wages were included here for a part time Code Enforcement Officer; however, this position has been combined with the Zoning Officer, and is reflected in the Planning & Zoning portion of the budget.

The Zoning and Code Enforcement Officer’s salary and employee benefits such as healthcare, social security, Medicare, and other benefits were also included.

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

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

413.	UCC and Code Enforcement	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Proposed	Increase/ (Decrease)	% Change
413.110	UCC Inspector	104,692	48,284	40,632	39,042	42,874	42,870	3,828	9.8%
413.112	Code Enforcement Wages	4,949	-	-	-	-	-	-	-
413.120	Code Enforcement FICA/Medicare	379	-	-	-	-	-	-	-
413.194	Unemployment Insurance	97	-	-	-	-	-	-	-
Total 413	UCC and Code Enforcement	110,116	48,284	40,632	39,042	42,874	42,870	3,828	9.8%

413.	UCC and Code Enforcement	2024 Proposed	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
413.110	UCC Inspector	42,870	42,874	42,874	42,874	42,874
413.112	Code Enforcement Wages	-	-	-	-	-
Total		42,870	42,874	42,874	42,874	42,874
% Change from Prior Year		9.8%	0%	0%	0%	0%

414.	Planning and Zoning	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Proposed	Increase/ (Decrease)	% Change
414.112	Salary and Wages	40,047	39,452	30,731	37,531	36,227	38,150	619	1.6%
414.192	FICA/Medicare	3,224	3,183	2,499	2,871	2,771	2,918	47	1.6%
414.194	Unemployment Insurance	371	-	-	-	-	-	-	-
414.196	Health Insurance	4,000	4,000	3,078	20,345	20,354	20,950	605	3.0%
414.198	Other Group Benefits	2,241	2,241	898	2,346	-	-	(2,346)	-100.0%
414.215	Postage	29	-	-	-	-	-	-	-
414.313	Engineering and Architectural	1,396	-	-	500	-	-	(500)	-100.0%
414.314	Legal Services	1,322	-	773	2,000	7,407	18,000	16,000	800.0%
414.318	Court Reporter Fees	455	433	100	400	200	400	-	-
414.319	Planning Commission Fees	1,230	1,410	1,440	1,800	1,830	2,310	510	28.3%
414.320	Zoning Hearing Board Compensation	345	390	450	500	510	900	400	80.0%
414.331	Travel Expense	301	162	411	200	406	420	220	110.0%
414.450	Professional Services	-	-	-	500	-	-	(500)	-100.0%
414.460	Continuing Education	155	255	121	500	-	500	-	-
Total 414	Planning and Zoning	55,117	51,526	40,500	69,493	69,705	84,548	15,055	21.7%

414.	Planning and Zoning	2024 Proposed	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
414.112	Salary and Wages	38,150	38,913	39,691	40,485	41,295
414.192	FICA/Medicare	2,918	2,977	3,036	3,097	3,159
414.196	Health Insurance	20,950	21,998	23,097	24,252	25,465
414.198	Other Group Benefits	-	-	-	-	-
414.313	Engineering and Architectural	-	-	-	-	-
414.314	Legal Services	18,000	18,450	18,911	19,383	19,868
414.318	Court Reporter Fees	400	410	420	430	441
414.319	Planning Commission Fees	2,310	2,310	2,310	2,310	2,310
414.320	Zoning Hearing Board Compensation	900	900	900	900	900
414.331	Travel Expense	420	431	441	452	464
414.450	Professional Services	-	-	-	-	-
414.460	Continuing Education	500	500	500	500	500
	Total	84,548	86,888	89,307	91,811	94,401
	% Change from Prior Year	21.7%	2.8%	2.8%	2.8%	2.8%

Health and Human Services – 422, 426, 429

Animal Control formerly include a monthly retainer for the services of a humane kennel operator. This expense has been moved to the LVPD, as they were the sole users of this service. While the expense continues, it is now included in the general LVPD police allocation.

Emergency Management & Communication fees are related to any training or seminars the Emergency Management Coordinator and his assistants 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 Ligonier Township Municipal Authority (LTMA) vehicles is tracked and reimbursed.

Sewage Enforcement Officer (SEO) expenses are budgeted here, despite being a function related to planning, zoning, and the UCC. The SEO issues sewage permits, inspects systems and repair work, and ensures systems within the Township are in compliance with regulations.

422.	Vector (Animal) Control	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Proposed	Increase/ (Decrease)	% Change
422.320	Dog Control Services	600	660	600	-	-	-	-	-

426.	Recycling Paper/ Cardboard	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Proposed	Increase/ (Decrease)	% Change
426.530	Recycling Paper/ Cardboard-Other	897	1,389	940	1,020	720	720	(300)	-29%

426.	Recycling Paper/Cardboard	2024 Proposed	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
426.530	Recycling Paper/Cardboard – Other	720	720	720	720	720
	Total	720	720	720	720	720
	% Change from Prior Year	-29.4%	0%	0%	0%	0%

426.	Recycling Paper/Cardboard				2024 Proposed	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
429.	Wastewater Collection and Treatment	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Proposed	Increase/ (Decrease)	% Change
429.233	LTMA Fuel	4,102	8,238	14,322	10,000	12,988	13,150	3,150	31.5%
429.234	LTMA Fuel Reimbursement	(2,663)	(8,400)	(14,033)	(10,000)	(12,988)	(13,150)	(3,150)	-31.5%
429.450	SEO Expenses	9,533	16,483	7,941	12,240	12,373	12,620	380	3.1%
Total 429	Wastewater Collection and Treatment	10,972	16,320	8,231	12,240	12,373	12,620	380	3.1%

429.	Wastewater Collection and Treatment	2024 Proposed	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
429.233	LTMA Fuel	13,150	13,314	13,481	13,649	13,820
429.234	LTMA Fuel Reimbursement	(13,150)	(13,314)	(13,481)	(13,649)	(13,820)
429.450	SEO Expenses	12,620	12,872	13,130	13,392	13,660
	Total	12,620	12,872	13,130	13,392	13,660
	% Change from Prior Year	3.1%	2.0%	2.0%	2.0%	2.0%

Public Works Operating Budget - 430

The Ligonier Township is the second largest township in the Westmoreland County at 92 square miles and over 85 miles of township roads to maintain. This section of the budget is the Operating Budget portion of the planned Public Works spending. Additional expenditures in support of Public Works operations can be found in the Liquid Fuels budget and the Capital budget.

Salaries include the compensation for the six (6) full time employees and one (1) foreman 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 telephone and radio expenses.

Material & Tools is used to track expenses for different items that the road crew use for different jobs. Examples of materials and tools are cement, shovels, brooms, aggregate, etc.

Salt and Anti-Skid is the cost for road salt used for snow removal. This budget proposes that the entirety of the salt and anti-skid materials will be paid for out of the Liquid Fuels, but if there is a particularly harsh winter, or if Liquid Fuels tax dollars decrease, those anti-skid materials will need to be paid for out of Ligonier Township's general fund.

Repair of Vehicles & Machinery is for the repairs, inspections, and routine maintenance to DPW vehicles and heavy equipment.

Vehicle Fuel is for the expense for fleet of vehicles.

Repair of Roads and Maintenance are materials for maintaining the 86.2 miles of Township roads. Examples include cold and hot patch for repairing potholes, asphalt for building and repairing roads, new catch basins, and other road repair items.

Road Signs and Delineators are for street signs and any other traffic sign needed such as stop signs, speed limit signs, weight limit signs, yield signs, no parking signs, school bus stop signs, hidden driveway signs, etc.

Street Electricity is electric costs for the traffic signals throughout the Township. For the 2023 year only, these costs were paid out of the Liquid Fuels budget. This 2024 budget proposes the traffic light electricity costs are again paid for by local tax dollars.

Machinery & Equipment Lease is the lease for the Township’s tractor, which is used throughout the year for grass cutting, leaf blowing, and brush trimming.

Stormwater Management & Flood Control are for supplies related to stormwater management. Major expenses include funding for cross pipes, underdrain, catch basins, headwalls, and related materials. The 2024 budget includes the \$100,000 water and sewer grant generously awarded from the country for storm sewer projects.

430.	General Services-Administration	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Proposed	Increase/ (Decrease)	% Change
430.110	Salary and Wages-Appointed	55,269	53,603	40,466	53,000	25,500	70,390	17,390	32.8%
430.112	Salary and Wages-FT/PT	269,887	276,115	270,204	282,857	298,292	315,270	32,413	11.5%
430.192	FICA/Medicare	24,845	25,445	23,622	25,693	24,770	29,500	3,807	14.8%
430.194	Unemployment Insurance	2,906	2,585	2,715	2,966	3,438	3,440	474	16.0%
430.196	Health Insurance	127,741	113,639	114,566	142,478	120,646	147,160	4,682	3.3%
430.198	Other Group Benefits	3,088	3,194	1,076	1,775	-	-	(1,775)	-100.0%
430.238	Clothing & Uniforms	2,281	3,789	2,361	3,000	3,572	3,660	660	22.0%
430.242	First Aid Supplies	248	668	585	600	620	430	(170)	-28.3%
430.260	Materials & Tools	4,005	6,449	5,502	6,000	5,612	5,750	(250)	-4.2%
430.321	Communication-FCC Licenses	-	-	-	-	275	270	270	100%
430.324	Wireless Telephone	250	-	-	-	-	-	-	-
430.331	Travel Reimbursement	-	-	-	-	76	-	-	-
430.460	Continuing Education	-	575	-	700	975	800	100	14.3%
430.470	CDL, Drug & Alcohol Testing	690	1,046	704	1,000	672	1,000	-	-
430.74	Equipment Expense	5,906	210,600	67,588	3,000	-	-	(3,000)	-100.0%

430.	General Services-Administration	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Proposed	Increase/(Decrease)	% Change
432.245	Highway Supplies-Salt	24,080	53,756	-	-	-	-	-	-
433.361	Traffic Control Electricity	1,390	1,486	2,223	2,000	-	4,090	2,090	104.5%
433.362	Traffic Control Repair & Maint.	-	159	361	500	-	-	(500)	-100.0%
434.361	Street Electricity	3,953	3,447	2,384	-	-	-	-	-
437.251	Repair of Vehicle & Machinery	34,222	78,218	66,212	80,000	55,700	60,000	(20,000)	-25.0%
Total 430	General Services-Administration	560,760	834,773	600,570	605,569	540,147	641,940	36,371	6.0%

430.	General Services - Administration	2024 Proposed	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
430.110	Salary and Wages-Appointed	70,390	71,798	73,234	74,698	76,192
430.112	Salary and Wages-FT/PT	315,270	325,441	335,851	340,253	350,461
430.192	FICA/Medicare	29,500	30,389	31,295	31,744	32,639
430.194	Unemployment Insurance	3,440	3,440	3,440	3,440	3,440
430.196	Health Insurance	147,160	154,518	162,244	170,356	178,874
430.198	Other Group Benefits	-	-	-	-	-
430.238	Clothing & Uniforms	3,660	3,751	3,845	3,941	4,040
430.242	First Aid Supplies	430	441	452	463	475
430.260	Materials & Tools	5,750	5,894	6,042	6,193	6,349
430.321	Communication-FCC Licenses	270	270	270	270	270
430.460	Continuing Education	800	800	800	800	800
430.470	CDL, Drug & Alcohol Testing	1,000	1,024	1,049	1,075	1,101
430.74	Equipment Expense	-	-	-	-	-
432.245	Highway Supplies-Salt	-	-	-	-	-
433.361	Traffic Control Electricity	4,090	4,172	4,255	4,340	4,427
433.362	Traffic Control Repair & Maint.	-	-	-	-	-
434.361	Street Electricity	-	-	-	-	-
437.251	Repair of Vehicle & Machinery	60,000	61,501	63,039	64,615	66,231
Total		641,940	663,619	685,996	702,370	725,478
% Change from Prior Year		6.0%	3.4%	3.4%	2.4%	3.3%

438.	Maintenance and Repairs of Road	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Proposed	Increase/ (Decrease)	% Change
438.231	Vehicle Fuel-Gasoline	(1,144)	6,201	7,451	5,121	4,894	5,020	(101)	-2.0%
438.232	Vehicle Fuel-Diesel	11,233	19,188	31,793	27,156	34,234	34,230	7,074	26.0%
438.245	Repair of Roads and Maintenance	75,746	65,640	55,164	80,000	64,000	50,000	(30,000)	-37.5%
438.246	Road Signs and Delineators	-	-	358	500	4,608	4,610	4,110	822.0%
438.260	PW-Small Tools & Minor Equipment	1,957	10,412	-	3,000	170	170	(2,830)	-94.3%
438.310	Professional Services	1,012	-	-	500	-	-	(500)	-100.0%
438.338	Vehicle Inspections	778	287	-	700	220	220	(480)	-68.6%
438.384	Rental of Machinery & Equip.	5,995	4,330	146	4,300	180	14,130	9,830	228.6%
438.399	PA One Call	740	748	218	700	544	560	(140)	-20.0%
438.450	Contracted Services	-	-	-	-	-	-	-	-
438.74	Machinery & Equipment MLC Lease	-	9,570	9570	9,570	9,570	9,570	-	-
437	Repair of Vehicles & Machinery	-	499	-	-	-	-	-	-
Total 438	Maintenance and Repairs of Road	96,317	116,844	104,700	131,547	118,419	118,510	(13,037)	-9.9%

438.	Maintenance and Repairs of Road	2024 Proposed	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
438.231	Vehicle Fuel-Gasoline	5,020	5,145	5,274	5,406	5,541
438.232	Vehicle Fuel-Diesel	34,230	34,230	34,230	34,230	34,230
438.245	Repair of Roads and Maintenance	50,000	50,000	50,000	50,000	50,000
438.246	Road Signs and Delineators	4,610	4,610	4,610	4,610	4,610
438.260	PW-Small Tools & Minor Equipment	170	174	179	183	188
438.310	Professional Services	-	-	-	-	-

438.	Maintenance and Repairs of Road	2024 Proposed	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
438.338	Vehicle Inspections	220	225	231	236	242
438.384	Rental of Machinery & Equip.	14,130	14,271	14,414	14,558	14,704
438.399	PA One Call	560	574	588	602	617
438.450	Contracted Services	-	-	-	-	-
438.74	Machinery & Equipment MLC Lease	9,570	9,570	-	-	-
	Total	118,510	118,800	109,525	109,825	110,131
	% Change from Prior Year	-9.9%	0.2%	-7.8%	0.3%	0.3%

446.	Stormwater Management & Flood Control	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Proposed	Increase/ (Decrease)	% Change
446.040	Stormwater GIS	-	-	500	-	-	-	-	-
446.042	Stormwater Management R&M Supplies	4,331	4,495	3,633	10,000	116	100,000	90,000	900%
Total 446	Stormwater Management & Flood Control	4,331	4,495	4,133	10,000	116	100,000	90,000	900%

446.	Stormwater Management & Flood Control	2024 Proposed	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
446.040	Stormwater GIS	-	-	-	-	-
446.042	Stormwater Management R&M Supplies	100,000	-	-	-	-
	Total	100,000	-	-	-	-
	% Change from Prior Year	900%	-100%	-	-	-

* Additional Public Works expenses are housed within the Liquid Fuels Fund and the Capital Budget

Recreation - 450

Supplies are funds for the Ligonier Township Recreation Board. The Township allocates \$3,000 of general funds to the Recreation Board for their use, with additional funding coming from funds collected for beds at the community garden.

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

Libraries refers to donations to the Ligonier Library.

450-459	Culture-Recreation	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Proposed	Increase/ (Decrease)	% Change
452.247	Supplies	1,477	144	2,738	3,000	3,000	3,465	465	15.5%
454.100	Parks Operations & Maintenance	-	10,052	5,324	6,500	3,412	3,410	(3,090)	-47.5%
456	Libraries	1,500	1,500	-	1,500	1,500	1,500	-	-
454	Parks	1,654	(500)	-	-	-	-	-	-
Total 450-459	Culture-Recreation	4,631	11,195	8,062	11,000	7,912	8,375	(2,625)	-23.9%

450-459	Culture-Recreation	2024 Proposed	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
452.247	Supplies	3,000	3,465	3,465	3,465	3,465
454.100	Parks Operations & Maintenance	3,410	3,410	3,410	3,410	3,410
456	Libraries	1,500	1,500	1,500	1,500	1,500
Total		8,375	8,375	8,375	8,375	8,375
% Change from Prior Year		-23.9%	0%	0%	0%	0%

Debt Service - Principal & Interest - 470

DCED Loan referred to the loan the Township incurred to purchase the Asphalt Zipper milling machine. The loan was repaid early when the Township sold the zipper, and the Township is currently debt free. Other than the tractor lease budgeted to 438.74.

470.	Debt Service	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Proposed	Increase/ (Decrease)	% Change
471.20	DCED Loan Payment	5,407	10,813	10,813	10,813	23,968	-	(10,813)	-100%

470.	Debt Service	2024 Proposed	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
471.20	DCED Loan Payment	-	-	-	-	-
	% Change from Prior Year	-100%	-	-	-	-

Agency and Trust - 483

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. Since the Township police merged with the Borough to form the LVPD, their police pension contribution flows directly to that organization, rather than through the Township. The 2023 pension expense line items are increased due to two findings of a state audit. The state audit discovered that in 2016 and 2020, the Township received more pension aid than it spent. As the police force in 2016 were Township employees, the state let the Township transfer the overage into the LVPD pension fund. The overage in 2020 had to be repaid to the state, increasing the 483.30 line item.

Workers Compensation – 484

Workers Compensation Insurance is the required insurance for Township employees. PennPRIME provides coverage through their trust.

481-484	Employer Paid Benefits	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Proposed	Increase/ (Decrease)	% Change
483.10	Police Pension Contribution	-	-	-	-	16,351	-	-	-
483.30	Non-Uniform Pension Contribution	32,967	45,650	37,147	55,335	71,056	53,902	(1,433)	-2.6%
484.00	Workers Compensation Insurance	16,129	11,561	12,277	14,280	14,280	12,000	(2,280)	-16.0%
Total 481-484	Employer Paid Benefits	49,096	57,211	49,424	69,615	101,687	65,902	(3,713)	-5.3%

481-484	Employer Paid Benefits	2024 Proposed	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
483.30	Non-Uniform Pension Contribution	53,902	56,954	58,483	59,421	60,950
484.00	Workers Compensation Insurance	12,000	12,360	12,731	13,113	13,506
	Total	65,902	69,314	71,214	72,534	74,456
	% Change from Prior Year	-5.3%	5.2%	2.7%	1.9%	2.6%

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.

486-488	Insurance, Casualty, and Surety	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Proposed	Increase/ (Decrease)	% Change
486.00	Insurance	24,880	44,706	37,079	44,003	37,845	43,860	(143)	-0.3%
486.01	Deductibles	-	-	-	1,000	1,000	1,000	-	-
486.60	Fidelity and Surety Bonds	2,163	3,888	2,663	2,500	2,713	2,770	270	10.8%
Total 486-488	Insurance, Casualty, and Surety	27,043	48,594	39,742	47,503	41,558	47,603	127	0.3%

486-488	Insurance, Casualty, and Surety	2024 Proposed	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
486.00	Insurance	43,860	44,957	46,081	47,233	48,414
486.01	Deductibles	1,000	1,000	1,000	1,000	1,000
486.60	Fidelity and Surety Bonds	2,770	2,825	2,882	2,939	2,998
	Total	47,630	48,782	49,962	51,172	52,412
	% Change from Prior Year	0.3%	2.4%	2.4%	2.4%	2.4%

Other – 490

Grant expenditures relate to grants the Township has received, that require a matching grant. Some of the grant matches are straight cash, others are matched with hours spent on the project utilizing existing staff.

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. 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 may be used to fund Public Works and Parks & Recreation capital projects and other large construction projects.

490	Other Expenditures	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Proposed	Increase/ (Decrease)	% Change
490.10	Grant, Dirt and Gravel Road	41,463	42,760	14,009	-	-	-	-	-
489.00	All other Unclassified Expenditures	-	-	-	-	-	-	-	-
491.00	Refunds of Prior Year Revenues	-	-	-	-	17	-	-	-
492.30	Transfer to Capital	-	-	-	-	33,852	-	-	-
492.35	Transfer to Highway Aid	942	-	-	-	-	-	-	-
Total		42,405	42,760	14,009	-	33,869	-	-	-

490	Other Expenditures	2024 Proposed	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
490.10	Grant, Dirt and Gravel Road	-	-	-	-	-
489.00	All other Unclassified Expenditures	-	-	-	-	-
491.00	Refunds of Prior Year Revenues	-	-	-	-	-
492.30	Transfer to Capital	196,413	97,000	162,000	219,000	186,000
492.35	Transfer to Highway Aid	-	-	-	-	-
Total		196,413	97,000	162,000	219,000	186,000
% Change from Prior Year		100%	-50.6%	67.0%	35.2%	-15.1%

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Proposed
Prior and proposed expenditures	2,113,651	2,421,224	2,068,482	2,239,267	2,156,779	2,555,456

	2024 Proposed	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Five-year plan expenditures	2,555,456	2,420,888	2,536,907	2,652,894	2,672,649

Liquid Fuels Fund

2024 Liquid Fuels Fund

		2019	2020	2021	2022	2023	2024	
	Income	Actual	Actual	Actual	Actual	Budget	Budget	Line Item Notes
341.01	Interest on Checking	1	1	1	1	1	1	
341.02	Interest on Savings	-	1,288	37	2,455	2,000	18,000	
354.03	PA Winter Maint Agreement	-	-	-	-	17,600	18,380	Formerly budgeted to general fund
355.02	Liquid Fuels Tax	-	403,943	371,075	365,281	369,820	370,589	PennDOT's 2024 Notice of Estimated Allocation
355.03	State Road Turnback	-	3,840	3,840	3,840	3,840	3,840	Fixed amount for 0.90 miles of Austraw Road
392.01	Transfer from General Fund	-	-	942	-	-	-	
392.35	Transfer from State Liquid Fuel	577,268	-	-	-	-	-	
	Total Income	577,269	418,852	375,895	375,895	371,071	393,261	
	Expense	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	Line Item Notes
402.39	Bank Charge	120	-	-	-	-	-	
430.74	Machinery & Equipment	-	58,000	38,840	-	-	-	
432.24	Salt & Anti-skid	29,930	6,209	-	80,380	80,000	80,000	
434.361	Street Electricity	-	-	-	-	4,000	-	Electric expenses moved to GF
438.24	Contract Service	532,090	260,463	366,226	227,869	314,000	300,000	Chip-seal roads contract
438.31	Prof. Services	11,320	-	-	-	-	-	
492.01	Transfer to GF	-	52,447	50,000	-	-	-	
	Total Expense	573,460	377,119	455,066	308,250	359,000	380,000	
	Net Profit/Loss	3,810	41,733	(79,171)	63,328	(4,739)	30,810	
	Fund Beginning Balance	(42,342)	89,694	131,427	52,256	115,584	110,845	
	Fund Ending Balance	89,694	131,427	52,256	115,584	110,845	141,655	

2024-2028 Liquid Fuels Fund Plan

		2024	2025	2026	2027	2028	
Income		Budget	Forecast	Forecast	Forecast	Forecast	Line Item Notes
341.01	Interest on Checking	-	-	-	-	-	Between 1 and 5 cents a month
341.02	Interest on Savings	18,000	7,083	4,416	917	397	% interest on beginning balance
354.03	PA Winter Maintenance Agreement	18,380	18,748	19,123	19,505	19,895	Formerly budgeted to general fund
355.02	Liquid Fuels Tax	370,589	371,330	372,073	372,817	373,562	Increasing by 0.2% a year
355.03	State Road Turnback	3,840	3,840	3,840	3,840	3,840	Fixed amount for 0.90 miles of Austraw Road
Total Income		410,809	401,001	399,182	397,079	397,694	
Expense		2024	2025	2026	2027	2028	
		Budget	Forecast	Forecast	Forecast	Forecast	Line Item Notes
430.74	Machinery & Equipment	-	-	74,000	-	-	\$74,000 salt dome in 2026
432.24	Salt & Anti-skid	80,000	80,000	80,000	80,000	80,000	
434.361	Street Electricity	-	-	-	-	-	Moved to Operating Budget
438.24	Contracted Services	300,000	309,000	318,270	327,818	337,653	Chip-seal roads contract
438.74	Machinery & Equipment	-	50,000	-	-	-	2025 partial payment for salt/plow truck
Total Expense		380,000	439,000	472,270	407,818	417,653	
Net Profit/Loss		30,809	(37,999)	(73,088)	(10,739)	(19,958)	
Fund Beginning Balance		110,845	141,654	103,655	30,567	19,828	
Fund Ending Balance		141,654	103,655	30,567	19,828	(131)	

Capital Project Fund

2024 Capital Project Fund

		2019	2020	2021	2022	2023	2024	
	Income	Actual	Actual	Actual	Actual	Budget	Budget	Line Item Notes
355.09	Act 13 Impact Fee	50,688	29,200	19,204	-	32,564	32,000	2022 posted in 2023
392.01	Transfer from General Fund	-	-	-	-	-	110,000	
392.03	Transfer from ARPA Fund	-	-	-	-	-	96,413	
	Total Income	50,688	29,200	19,204	-	32,564	238,413	
	Expense							
407.11	IT Network/Phone	-	3,206	-	-	-	-	
408.31	Engineering Services	-	46,650	2,472	-	-	-	
409.26	Tools & Equip.	-	121	-	-	-	-	
409.37	Land & Building Maintenance	-	-	4,229	-	10,000	10,100	Boiler, A/C, furnace
438.45	Contracted Services	45,298	4,650	-	-	-	-	
438.74	Machinery & Equipment	25,000	-	-	-	8,200	244,700	Man lift, F-250, cross-conveyor spreader
	Total Expense	70,298	54,627	6,701	-	18,200	254,800	
	Net Profit/Loss	(19,610)	(25,427)	12,503	-	14,364	(26,387)	
	Fund Beginning Balance	72,601	52,991	27,564	40,066	40,066	157,760	
	Fund Ending Balance	52,991	27,564	40,066	40,066	54,431	141,373	

Resolution 17 of 2020 specifies these funds are restricted to the following purposes:

- Public Infrastructure
- Storm Water Projects
- Safety & Security of Township Facilities
- Ligonier Beach Township Park

2024-2028 Capital Improvement Plan

		2024	2025	2026	2027	2028	
Income		Budget	Forecast	Forecast	Forecast	Forecast	Line Item Notes
355.09	Act 13 Impact Fee	32,000	32,320	32,643	32,970	33,299	1% growth
	Transfer from Operating	110,000	103,000	166,000	225,000	190,000	
	Transfer from ARP	96,413	-	-	-	-	
	Transfer from Liquid Fuels	-	50,000	-	-	-	See Liquid Fuels budget
Total Income		238,413	185,320	198,643	257,970	223,299	
Expense							
409.37	Land & Building Maintenance	10,100	6,400	-	7,000	79,250	See PW Capital Plan, except for Salt Dome (LFT)
438.74	Machinery & Equipment	244,700	313,472	215,000	245,000	140,000	See PW Capital Plan for details.
Total Expense		254,800	319,872	215,000	252,000	219,250	
Net Profit/Loss		(16,387)	(134,552)	(16,357)	5,970	4,049	
Fund Beginning Balance		157,760	141,373	6,821	(9,536)	(3,566)	
Fund Ending Balance		141,373	6,821	(9,536)	(3,566)	483	

Public Works Capital Improvement Plan

Project Description	2024	2025	2026	2027	2028	Notes
Vehicles						
2025 International Salt/Plow truck		211,000				This will replace the 2020 Mack
Articulating Man Lift	140,000					Price reflects a new unit cost
2024 Ford F-250 6.7 Utility Truck	85,500					Price reflects a new unit cost
2023 Cam 20+5 equipment trailer		40,000				Price reflects a new unit cost
Front Wheel Loader				155,000		Price is an approximate
2026 International Salt/Plow truck			215,000			This will replace the 1994 Freightliner
Tractor without mower				90,000		This will be in addition to the current tractor
Sweeper Rental	13,950	14,200	14,400	14,500	14,600	This expense housed in operating budget
Leaf Vac ODB LCT 450		62,472				Price reflects a new unit cost
Cross Conveyor Spreader	19,200					Price reflects a new unit cost
2028 Dodge Ram 5500					140,000	This will replace truck 7
	8,200	180,000	282,000	155,000	243,000	

Facilities						
Rubber overlay of rear roof					72,000	Approximately 16,564 Sq Ft of overlay
Boiler Upfit	3,700					This would repair and update original boiler
Salt Dome 65'x64'			74,000			This would be an addition to current shed
Heating and A/C unit service	6,400	6,400		7,000	7,250	Funds for eventual replacement of 2 original a/c units and 2 original furnaces
	10,100	6,400	74,000	7,000	79,250	

TOTAL Public Works CIP 268,750 334,072 303,400 266,500 233,850

Some of the above to be funded via Capital Budget, which is funded by a transfer from the Operating Fund
 Some of the above to be funded via the Liquid Fuels Fund, including the salt dome and as much of the 2025 truck as possible
 Some of the above to be funded by remaining American Rescue Plan Act funds
 Some of the above to be funded via the Operating Budget with an annual allocation.

Ligonier Beach Fund

		2020	2021	2022	2023	2024	
Income		Actual	Actual	Actual	Budget	Budget	Line Item Notes
354.01	DCNR Grant(s)	-	123,319	-	63,500	-	Phase II (\$42.5k) and Trail Study
367.99	Auction of Building Materials	-	787	-	-	-	
387.01	McKenna Foundation donation	-	-	-	-	-	240,000 received in 2019
357.02	Marcia Gallo Stoner donation	-	1,000	-	-	-	
Total Income		-	125,106	-	63,500	-	
Expense		Actual	Actual	Actual	Budget	Budget	Line Item Notes
408.31	Engineering Services	-	7,635	11,589	42,000	-	Trail study grant on hold
454.24	Supplies	-	-	132	-	-	
454.31	Professional Services	-	-	4,700	-	-	
454.61	General Construction Contracts	-	-	-	-	-	
454.71	Capital Purchase Land	(37)	-	-	-	-	
459.01	Phase I (Acquisition)	-	1,267	28,000	-	-	2022 for waterline relocation
459.02	Phase II (Accessibility)	-	-	-	85,000	-	Phase II grant on hold
Total Expense		(37)	8,902	44,421	127,000	-	
Net Profit/Loss		37	116,204	(44,421)	(63,500)	-	
Fund Beginning Balance		393	429	116,634	72,213	72,213	2023 budgeted expenses on hold
Fund Ending Balance		429	116,634	72,213	72,213	72,213	Fund balance reflects 2023 actuals

Ligonier Township is currently undertaking a master site development plan and pool feasibility study for the former Ligonier Beach property. No funds are budgeted to be expended in 2024, as the latest study is not anticipated to be completed until 2025. Future funding may be guided by the study.

GRANT AWARDS

Award Date	Source	Amount	To / Fund	Project
4/10/19	McKenna	\$250,000	Twp / Beach Park	Ligonier Beach Park Phase I (Acquisition)
6/05/19	DCNR	\$136,000	Twp / Beach Park	Ligonier Beach Park Phase I (Acquisition)
6/25/19	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 I
02/19/21	County	\$85,519	Twp / GF	Claycomb Road Repair
04/01/21	DCNR	\$21,000	Twp / Beach Park	Ligonier Valley Trail Extension Study
04/19/21	DCED	\$30,000	Twp	Strategic Management Plan
2021		\$161,519		
01/31/22	County	\$97,400	Twp / LTMA	Deeds Water Line Replacement
04/06/22	Pit Found	\$500	Twp / Rec Board	Kids Corner Garden Program
06/21/22	County	\$14,000	Twp / Beach Park	Ligonier Beach Park Demo Grant II
12/14/22	PCCD	\$54,512	LVPD	Vehicle Cameras, Computers & Software
2022		\$166,412		
01/13/23	PennPRIME	\$860	Twp	Public Works Safety Gear
06/22/23	County	\$100,000	Twp	Stormwater Infrastructure
09/07/23	CDBG	\$147,275	Twp / LTMA	Deeds Water Line Replacement Phase II
2023		\$248,135		
Cumulative Total:		\$1,591,021		

GRANT APPLICATIONS

Award Date	Source	Amount	To / Fund	Project
Not awarded	County	\$3,750	Twp / Borough	Area Map / Guide
Pending	DGLV	\$54,300	Twp	Mallard Lane
Pending	DGLV	\$114,353	Twp	Hidden Valley Road
Pending	CDBG	\$163,775	Twp / LTMA	Deeds Water Line Replacement Phase III
Pending	County LSA	\$203,509	Twp	10-ton Dump / Plow Truck
Pending	State LSA	\$222,509	Twp	10-ton Dump / Plow Truck
Pending	PennDOT	\$1,187,700	Twp	Carey School Road
Pending	State		Twp / Rec. Board	Trail maintenance and repairs
2024		\$1,949,896		

Fee Schedule

As per Resolution number R-23-2027, the following is the fee schedule of Ligonier Township for 2024

**TOWNSHIP OF LIGONIER
RESOLUTION NO. 2023-R-27**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF LIGONIER TOWNSHIP, ESTABLISHING
THE 2023 FEE SCHEDULE**

Be it resolved by the Board of Supervisors of Ligonier Township as follows:

Section 1. The following fee schedule is hereby adopted by the Township of Ligonier for the 2024 Fiscal Year

ZONING PERMITS	
<p>Zoning Permits: Single Family Residential Structures Additions thereto and accessory structures Includes square footage of basements, living areas and garages, enclosed porches and all other buildings that are enclosed and are cumulative</p>	<p>\$25 minimum fee + \$0.10 for each square foot</p>
<p>Zoning Permits: Commercial, Industrial & Multi-Family Residential Structures & Additions thereto Calculated on the gross square footage of the entire building multiplied by the fee as per the chart. Rates are cumulative in nature, i.e. each category shall be paid to its maximum up to the total gross square footage of all stories of the entire building, including basement and garage areas, if any, and shall be in addition to the minimum fee.</p>	<p>\$25 minimum fee + \$200 up to 1,000 sq. ft. \$250 up to 2,000 sq. ft. \$350 up to 3,000 sq. ft. \$400 up to 5,000 sq. ft. \$500 up to 10,000 sq. ft. \$900 up to 20,000 sq. ft. \$1,800 up to 50,000 sq. ft. \$3,600 up to 100,000 sq. ft. \$5,000 100,001+ sq. ft.</p>
<p>Fence Permit</p>	<p>\$25 residential / \$40 commercial</p>
<p>Right-of-Way Permit</p>	<p>\$25 residential / \$40 commercial</p>
<p>Road Opening Permit Fee</p>	<p>\$300 + \$10 sq. ft. of ROW</p>
<p>Driveway Permit</p>	<p>\$25 residential / \$40 commercial</p>
<p>Demolition Permit</p>	<p>\$50 residential / \$65 commercial</p>

Fireworks Sales/Event Permit	\$100
Home Business Permit	\$40
No Impact Home Business Permit	\$25
Junk motor vehicle registration	\$25
Grading permit	\$200
EXCEPTIONS FOR AGRICULTURAL PURPOSES Must provide Schedule F from Form 1040 of prior year's tax return or similar proof	\$25 minimum fee
SITE PLANS 1 - 5 Acres; modifications 5 Acres or greater	\$150 \$150 + \$20 per acre for each acre over 5 acres
ZONING CHANGE REQUESTS Curative Amendment other Amendments to the Zoning Map	\$500 + cost of advertising
Zoning Appeals and Requests for Variances to Zoning Hearing Board	\$400
PUBLIC HEARINGS – TOWNSHIP SUPERVISORS Conditional Use and Other Public Hearings	\$400
Municipal No Lien Letters	\$25
Municipal Flood Plain Letters	\$25
Municipal Zoning Letters	\$25
Address confirmation letters	\$10
Planning Module Review for DEP Approval	\$100
Signs	\$25 residential / \$50 commercial
Alternate & Experimental Septic System Bond	\$3,000
Zoning Occupancy Permit	\$75 residential / \$75 commercial
Court Reporter	Split fee with applicant(s)
Returned check fee	\$35
Room rental: rental of Board Room at Ligonier Township Municipal Complex	\$20 per hour
Road Bond Inspection Fee	\$50
SPECIAL EVENTS PERMITS	
Persons reasonably anticipated less than 1,000	\$50
Persons reasonably anticipated 1,000 to 5,000	\$100
Persons reasonably anticipated 5,001 to 10,000	\$500
Persons reasonably anticipated above 10,001	\$1,000

WIRELESS COMMUNICATION FACILITY FEES	
Applications: Non-Tower Wireless Communication Facility	\$500 for up to five (5) non-tower WCF, \$100 for each non-tower WCF thereafter
Applications: Tower Based Wireless Communication Facility outside right-of-way	\$2,500
Applications: Pole Facility, inside right-of-way	\$1,000
Annual Right-of-Way fees: Pole Facility, inside Right-of-Way	\$750
Annual Right-of-Way fees: Non-Tower Wireless Communications Facility, inside Right-of-Way	\$500
Annual Right-of-Way fees: Small Wireless Communications Facility	\$270
BUILDING PERMITS	
Building permits and inspections	Actual cost, plus 15%
STORMWATER MANAGEMENT	
Exempt from stormwater plan prep	\$0
Application Fee	\$50
Initial and Supplemental Review Fees	All incurred costs
All costs, expenses, and charges incurred by Ligonier Township in connection with the review of the Stormwater Management Plan. These may include, but are not limited to, engineering review, legal review, and Township administration. The Township will provide an estimate of review fees prior to submission of the application if requested	
Construction Inspection Fee	\$100 (each occurrence)
Construction inspection fees will be charged per occurrence. The first construction inspection fee is due at the time of submission of the Stormwater Management Plan. Additional inspections will be completed as may be required. The Applicant/Developer will be notified if more than one (1) construction inspection is required.	
Small project fee: Between 1,000 square feet and 10,000 square feet of new impervious surface	\$150 (includes application, review, and inspection fees)
RIGHT TO KNOW FEE SCHEDULE	
Black & White copies (first 1,000)	Up to \$0.25 per copy.
Black & White copies (beyond 1,000)	Up to \$0.20 per copy
Color Copies	Up to \$0.50 per copy
Specialized Documents	Up to actual cost
Records Delivered via Email or electronic method	No additional fee(s)
CD/DVD	Up to actual cost, not to exceed \$1.00 per disc
Flash Drive	Up to actual cost

Facsimile	Up to actual cost. If Township must print records to send them by facsimile, may charge the fees noted above for B&W copies.
Other Media	Up to actual cost
Redaction	No additional fee(s)
Conversion to Paper	Up to \$0.25 per page
Photographing a Record	No additional fee(s)
Postage	Up to actual cost of USPS first-class postage
Certification	Up to \$5.00 per record

RESOLVED this 12th day of December, 2023.