

Ligonier Township

2026 Budget & Five Year Forecast



As approved by the Ligonier Township Board of Supervisors, December 9, 2025

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	15
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
Engineering Services	27
General Government	28
Police	30
Fire	32
UCC and Code Enforcement	34
Planning and Zoning	35
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
Road maintenance long-range plan.....	51
Capital Project Fund	56
Ligonier Beach Fund.....	60
Appendix	
Grants	61
Major projects	63
Historical and projected fund balances	64
Fee schedule.....	67

Cover photo is Hidden Valley Road, a major project undertaking with grant support from the Westmoreland Conservation District through their Dirt, Gravel, and Low Volume Road program. Prior to this project, Hidden Valley Road was a narrow dirt and gravel road, with blind corners, poor drainage, low hanging tree branches, and numerous recurring potholes.

**TOWNSHIP OF LIGONIER
RESOLUTION NO. 2025-R-18**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF LIGONIER TOWNSHIP, ADOPTING THE
2026 OPERATING BUDGET, CAPITAL BUDGET, LIQUID FUELS BUDGET, AND 2026-2030 FIVE-
YEAR PLAN**

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

Section 1. The 2026 Operating Budget, as contained within this budget document, is hereby adopted and approved for the 2026 Fiscal Year beginning January 1, 2026 and ending December 31, 2026.

Section 2. The 2026 Capital Budget, as contained within this budget document, is hereby adopted and approved for the 2026 Fiscal Year beginning January 1, 2026 and ending December 31, 2026.

Section 3. The Liquid Fuels Fund, the Ligonier Beach Fund, and other funds contained within this budget document are also hereby approved for the 2026 Fiscal Year beginning January 1, 2026 and ending December 31, 2026.

Section 4. These adopted budgets also include five year plans which consist of the budgetary years 2026-2030 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 2027 fiscal year.

Section 5. The Secretary/Treasurer, the Township Manager, and the Finance Officer are authorized to transfer a total of **\$200,000** 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, with the exception of correcting typographical and transcription errors.

RESOLVED this 9th day of December, 2025.

Budget Message

This budget and five-year plan shows significant challenges ahead. Inflation continues to hit our expenditures, while many of our revenues are static. Other than earned income tax, real estate transfer tax, and zoning permits, we are seeing very little increase to our revenues. The real estate transfer tax and permit revenue are highly volatile, and it would be foolish to expect those revenues to continue to grow as fast as they did this year. Meanwhile, inflation continues to hit every line item, especially healthcare. Healthcare costs are out of control, as the Township is in some cases paying more than half as much for benefits for an employee as we are giving them in pay. All while the benefits themselves get worse, as seen two years ago when copays increased and co-insurance was introduced.

In addition to general inflationary pressures, this budget begins to set aside funds to replace our old ailing bridges. We have approximately 10 small bridges or large pipes that should be replaced in the near future with concrete box culverts. While a worthy goal, our engineer estimates that the cost to replace a single bridge with a culvert will cost approximately half a million dollars. That estimate is an approximation, individual culverts could cost significantly more. On a budget that is barely \$2.5 million dollars, this is a major increase that is not supportable by our current revenues.

While the next couple of years look bleak, Ligonier Township is in an excellent financial position today. We have zero debt. With the final payment on the John Deere tractor made in September, we are not tied into any leases. Our pension fund is 100% funded. We have no retiree healthcare expenses. Our fund balance is very healthy. And most importantly to our residents who have to foot the bill to make government work, we have one of the lowest real estate tax rates in the area.

Raising the millage rate in 2024 from 5 mils to 6 mils still left 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 municipal governments. In 2023, 276 of them had a higher municipal real estate tax on the actual value of a property. Increasing Ligonier's tax by a mil moved the Township up from 276th out of 309, to a tie for 274th. 89% of municipalities in the four county area still have a higher municipal real estate tax. For the average property owner in Ligonier, a 1 mil real estate tax increase resulted in an annual increase of \$15.

Additional real estate increases may have to happen again. That decision is not taken lightly. Raising taxes is not fun. 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 tax, 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.

Respectfully submitted,
Michael Strelic, Township Manager

Budget Guide

This 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, grants, 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. The estimated completion of that study is October of 2026.

Grants

The Township is lucky to have been the recipient of many grants in recent years. What type of grant the Township receives determines where the grant funds are deposited. For grants that reimburse labor and materials, such as the Westmoreland Conservation District Dirt, Gravel, and Low Volume grants (DGLV), the Township will allocate the revenues and expenses to the General Fund. For major ongoing projects that receive multiple large grants, the Township will open a separate fund, such as the aforementioned Ligonier Beach Fund. For grants for capital projects, such as the awarded LSA grant for a 2025 dump/plow truck, the grant award will be deposited directly into the Capital Fund. For smaller grants, such as the Kids Corner grant for the Community Gardens, the Township will utilize the **Developer/Escrow Fund**. This fund is mostly used to hold escrow funds for road bonds and land developments, but is also a good way to segregate grant funds away from the general and capital funds.

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

	2024	2025	2026	2027	2028	2029	2030
Revenues	Actual	Estimate	Budget	Forecast	Forecast	Forecast	Forecast
Taxes	1,981,669	2,029,539	2,187,728	2,215,567	2,243,964	2,272,928	2,302,471
Licenses, Permits, Charges for Services	123,553	120,214	120,241	120,241	120,241	120,241	120,241
Fines, Interest Earnings, Rents	58,965	69,535	78,652	78,362	72,754	72,176	71,627
Intergovernmental Revenues	127,332	208,341	136,295	137,838	139,420	141,043	142,706
Public Safety	70,207	86,093	72,979	73,264	73,555	73,852	74,154
Miscellaneous small revenue line items	5,415	2,732	2,075	2,075	2,075	2,075	2,075
Debt, ARP, and other financing sources	228,335	91,765	2,000	2,000	2,000	2,000	2,000
Total Revenues	2,595,475	2,608,219	2,599,969	2,629,347	2,654,008	2,684,314	2,715,275
Expenditures	Actual	Estimate	Budget	Forecast	Forecast	Forecast	Forecast
Public Safety (police & fire)	850,248	847,259	980,975	997,988	1,015,341	1,033,042	1,051,096
Public Works	904,683	845,913	862,827	843,253	869,336	898,772	917,925
Planning, Zoning, UCC, Code, SEO	129,323	128,338	140,404	143,199	146,085	149,066	152,146
General Government	497,642	605,956	522,266	537,924	545,792	585,389	573,598
Transfer to the capital fund	-	275,000	200,000	275,000	500,000	400,000	300,000
Total Expenditures	2,381,895	2,702,467	2,706,472	2,797,364	3,076,555	3,039,269	2,994,765
OPERATING RESULT	213,581	(94,248)	(106,503)	(168,017)	(422,546)	(354,955)	(279,490)
Beginning Fund Balance	1,557,922	1,771,503	1,677,255	1,570,751	1,402,734	980,188	625,233
Ending Fund Balance	1,771,503	1,677,255	1,570,751	1,402,734	980,188	625,233	345,742

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 real property assessed value of Ligonier Township for 2026 is \$101,827,070, an increase of \$235,750 from 2025's \$101,591,320.

The Township levies real estate taxes at 7.5 mils for general purposes, after an increase of 1.5 mils this year. The 7.5 mils 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 0.56 mils. That means for a house whose actual market value \$100,000, the yearly real estate tax due would be \$56. 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 270. Only 11% 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, which covers staff time to undertake pre-and post-inspections of the roads.

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. The majority of demolition permits issued by Ligonier require building inspectors to inspect during demolition, and are allocated to building permit revenue.

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 from funds in the Township's general and capital checking accounts. The funds deposited in these accounts are split, with enough in the checking account to cover all checks and payrolls, and the remainder invested in money market accounts to maximize revenues.

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 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 Janney Montgomery Scott, and the Pennsylvania Local Government Investment Trust (PLGIT). Revenues that appear in the 341.03 "Interest on CDs" line item are revenues from investments with Janney Montgomery Schoo.

Interest on PLGIT Accounts is received from interest earned on the investment of general fund reserves with the Pennsylvania Local Government Investment Trust (PLGIT).

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 Non-Uniform Pension Plan. 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.

Payment in Lieu of Taxes – 356

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

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

Local Government - 357

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

Scott Foundation Grant was a one-time grant from the Scott Foundation for the installation of an emergency generator at the municipal complex. The PA DCED recommended putting it in a 357 line item, as this is where donations paid by local non-profits

that are tax exempt would be deposited. The Township does not have any payment in lieu of taxes (PILOT) agreements with any local non-profits.

Charges for Services - 360

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

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.

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 any new or 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.

Public Safety - 362

Building 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. 85% of the revenue is passed through to offset TKL's expenses, while the Township retains 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 Companies 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.

Sanitation – 364

Sale of Recyclable Material occasionally the Public Works department has materials to sell as scrap. Sale of old equipment is booked to 390.20 sale of fixed assets or 390.21 sale of minor equipment.

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. These revenues only partially offset the approximately \$4,000 expense of putting on the dumpster day event.

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 Recreation Board and revenue is used to offset expenses associated with maintaining the gardens. There was some hope that additional recreational revenue streams could be added from rentals at the former Ligonier Beach property, but due to the severe limitations of constructing anything in a floodway and flood plain, it is unlikely anything could be built that would provide revenue to the Township (e.g., dog park memberships, tennis court rentals, community center rentals, etcetera).

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 2026 budgeted revenue is for the proposed sale of the broken down Dodge 5500, and the 2027 revenue line item is related to the planned upgrade of the Township's old 2002 Mack dump/plow 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 remaining match is budgeted in the expense section of the budget.

Interfund Transfers - 392

Interfund Transfers records revenue that is received in the General Fund from other Township funds (Liquid Fuels Fund, Capital Reserve Fund, American Rescue Plan allocation).

General Fund Revenue Detail

Nine year Revenue Account Summary, 2022-2030

Revenue	2022 Actual	2023 Actual	2024 Actual	2025 Estimate	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Taxes	1,825,333	1,813,708	1,981,669	2,029,539	2,187,728	2,215,567	2,243,964	2,272,928	2,302,471
Licenses, Permits, Charges for Services	129,192	126,310	123,553	120,214	120,241	120,241	120,241	120,241	120,241
Fines, Interest Earnings, Rents	24,500	57,491	58,965	69,535	78,652	78,362	72,754	72,176	71,627
Intergovernmental Revenues	125,556	105,034	127,332	208,341	136,295	137,838	139,420	141,043	142,706
Public Safety	68,294	72,568	70,207	86,093	72,979	73,264	73,555	73,852	74,154
Miscellaneous small revenue line items	2,161	1,487	5,415	2,732	2,075	2,075	2,075	2,705	2,075
Debt and other financing sources	43,077	308,532	228,335	91,765	2,000	2,000	2,000	2,000	2,000
Total Revenues	2,218,114	2,485,129	2,595,475	2,608,219	2,599,969	2,629,347	2,654,008	2,684,314	2,715,275

General Fund Revenue Detail

Revenue detail, 2026-2030 Five-Year Plan

Account – Revenue Description	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
301.10 · Real Estate Taxes - Current	737,522	737,522	737,522	737,522	737,522
301.40 · Real Estate Taxes - Delinquent	19,387	19,387	19,387	19,387	19,387
310.01 · Per Capita Tax - Current	8,743	8,743	8,743	8,743	8,743
310.03 · Per Capita Tax - Delinquent	844	844	844	844	844
310.10 · Real Estate Transfer Tax	211,823	216,060	220,382	224,790	229,286
310.21 · Earned Income Tax - Current	1,035,662	1,056,377	1,077,506	1,099,059	1,121,042
310.23 · Earned Income Tax - Delinquent	2,453	2,502	2,552	2,603	2,655
310.51 · LST Tax - Current	96,293	97,256	98,229	99,211	100,203
310.61 · Amusement Tax - Current	75,000	76,876	78,798	80,769	82,789
321.34 · Heavy Load Permit	127	127	127	127	127
321.60 · Professional and Occupational	75	75	75	75	75
321.80 · Cable Television Franchise	119,712	119,712	119,712	119,712	119,712
322.20 · Demolition Permit	50	50	50	50	50
322.30 · Driveway Permit/ROW	50	50	50	50	50
322.82 · Street Encroachment	227	227	227	227	227
331.12 · Violations of Ordinances	100	100	100	100	100
331.13 · State Police Fines	4,728	4,728	4,728	4,728	4,728
341.01 · Interest on Checking	12,507	11,881	11,287	10,723	10,187
341.03 · Interest on CDs	23,500	22,500	20,000	20,000	20,000
341.04 · Credit Card Rewards	214	214	214	214	214
341.05 · Rebates	60	60	60	60	60
341.07 · Interest on PLGIT Accounts	23,500	22,500	20,000	20,000	20,000
342.20 · Rent from Home	1,440	1,440	1,440	1,440	1,440
342.30 · Rent from LTMA	1,507	3,857	3,857	3,857	3,857
342.31 · Rent from Office	10,800	10,800	10,800	10,800	10,800

Account – Revenue Description	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
342.54 · Service Line Warranty Royalties	296	282	268	254	241
355.01 · PURTA	1,426	1,468	1,512	1,558	1,604
355.04 · Alcoholic Beverages Licenses	3,760	3,760	3,760	3,760	3,760
355.05 · Pension State Aid	59,763	61,257	62,788	64,358	65,967
355.07 · Foreign Fire Insurance Premium	53,422	53,422	53,422	53,422	53,422
356.01 · Forest Reserves	3,266	3,266	3,266	3,266	3,266
356.02 · Game Commission Lands	14,302	14,302	14,302	14,302	14,302
357.11 · Reimburse VFD Workers' Comp	356	356	356	356	356
361.31 · Preliminary and Final Subdivision	2,228	2,228	2,228	2,228	2,228
341.34 · Hearing Fees	800	800	800	800	800
361.37 · Sign Permits	50	50	50	50	50
361.38 · Zoning Permits	9,273	9,273	9,273	9,273	9,273
361.81 · No Lien Letters	4,614	4,614	4,614	4,614	4,614
361.82 · Address Assignment	280	280	280	280	280
362.41 · Building Permits	41,345	41,345	41,345	41,345	41,345
362.44 · Sewage Permits (SEO Fees)	14,269	14,554	14,845	15,142	15,445
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	1,575	1,575	1,575	1,575	1,575
390.10 · Grant, Dirt and Gravel Road	-	-	-	-	-
390.21 · Sale of Minor Equipment	2,000	2,000	2,000	2,000	2,000
TOTAL REVENUE*	2,599,969	2,629,347	2,654,008	2,684,314	2,715,275

* Totals may not add due to rounding

Revenue line items with no anticipated 2026-2030 revenues were not included in the above table. It is possible that additional revenue categories are collected in 2026, 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 regular Supervisors Meeting on the second and fourth Tuesdays of each month, which is twice as often as any neighboring municipalities. 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	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Proposed	Increase/ (Decrease)	% Change
400.105	Compensation of Supervisors	12,500	12,500	12,500	12,500	12,340	12,500	-	-
400.192	FICA/Medicare	956	956	956	956	930	956	-	-
400.197	Logo Wear	860	606	56	850	618	1,000	150	17.6%
400.198	Seminars and Conventions	388	-	-	350	-	350	-	-
400.341	Advertising	2,415	1,177	1,181	1,399	1,368	1,409	10	-
400.342	Printing	600	149	1,135	500	2,176	1,000	500	100%
400.420	Dues and Subscriptions	2,790	3,125	5,279	4,032	2,487	4,072	40	1.0%
Total400	Legislative Body	20,509	18,513	21,107	20,587	21,287	21,287	700	3.4%

400.	Legislative (Governing) Body	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 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	1,000	1,000	1,000	1,000	1,000
400.198	Seminars and Conventions	350	350	350	350	350
400.341	Advertising	1,409	1,451	1,495	1,540	1,586
400.342	Printing	1,000	1,000	1,000	1,000	1,000
400.420	Dues and Subscriptions	4,072	4,113	4,154	4,196	4,238
Total		21,287	21,370	21,455	21,542	21,630
% Change from Prior Year		3.4%	0.4%	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)	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Proposed	Increase/ (Decrease)	% Change
401.110	Executive – Salary Manager	64,058	85,962	87,500	89,250	90,000	92,700	3,450	3.9%
401.192	FICA/Medicare	4,935	6,547	6,664	6,828	6,954	7,092	264	3.9%
401.196	Health Insurance	13,817	19,976	21,428	21,998	23,698	24,883	2,885	13.1%
401.198	Other Group Benefits	326	233	525	262	673	262	-	-
401.331	Travel Expense (Mileage)	85	-	-	-	221	-	-	-
401.460	Continuing Education	495	175	99	500	759	500	-	-
Total 401	Executive (Manager)	83,716	112,893	116,216	118,838	122,305	125,437	6,599	5.6%

401.	Executive (Manager)	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
401.110	Executive – Salary Manager	92,700	94,554	96,445	98,374	100,341
401.192	FICA/Medicare	7,092	7,233	7,378	7,526	7,676
401.196	Health Insurance	24,883	26,127	27,433	28,805	30,245
401.198	Other Group Benefits	262	267	273	278	284
401.460	Continuing Education	500	500	500	500	500
Total		125,437	128,681	132,029	135,483	139,046
% Change from Prior Year		5.6%	2.6%	2.6%	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.

Professional Services covers background checks, the statutorily required pension administrator, and grant application fees

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 formerly included an outside contractor that ensured 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.

402.	Auditing Services/ Financial Administration	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Proposed	Increase/ (Decrease)	% Change
402.112	Salary and Wages	37,763	42,138	44,829	45,640	48,347	47,154	1,514	3.3%
402.192	FICA/Medicare	2,764	2,978	3,207	3,491	3,892	3,607	116	3.3%
402.194	Unemployment Ins.			1,635		-	-	-	-
402.196	Health Insurance	8,912	17,875	19,644	21,998	4,815	4,000	(17,998)	-81.8%
402.198	Other Group Benefits	-	-	66	262	-	262	-	-
402.310	Professional Services	12,059	12,699	964	12,250	5,104	2,050	(10,200)	-83.3%
402.311	Accounting & Auditing Services	24,298	23,745	27,365	26,070	29,212	18,300	(7,770)	-29.8%
402.331	Travel Expense (Mileage Reimb.)	7	86	-	-	-	-	-	-
402.390	Bank Srv. Charges	-	-	-	-	56	-	-	-
402.460	Continuing Education	-	180	-	500	-	500	-	-
Total 402	Auditing Services / Financial Administration	85,803	99,701	97,710	110,211	91,426	75,873	(34,338)	-31.2%

402.	Auditing Services/ Financial Administration	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
402.112	Salary and Wages	47,154	48,097	49,059	50,040	51,041
402.192	FICA/Medicare	3,607	3,679	3,753	3,828	3,905
402.196	Health Insurance	4,000	4,000	4,000	4,000	4,000
402.198	Other Group Benefits	262	262	262	262	262
402.310	Professional Services	2,050	2,050	2,050	2,050	2,050
402.311	Accounting & Auditing Services	18,300	18,860	19,426	20,009	20,609
402.460	Continuing Education	500	500	500	500	500
	Total	75,873	77,448	79,049	80,688	82,366
	% Change from Prior Year	-31.2%	2.1%	2.1%	2.1%	2.1%

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	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Proposed	Increase/ (Decrease)	% Change
403.166	Commission	12,038	12,000	12,000	12,000	11,998	12,000	-	-
403.192	FICA/Medicare	921	918	918	918	917	918	-	-
403.215	Postage	996	1,082	1,876	1,143	1,364	1,405	262	22.9%
403.217	Tax Bills	4,199	3,627	2,972	3,390	1,017	3,390	-	-
403.225	Tax Collector Bond	285	-	-	-	-	300	300	100%
Total 403	Tax Collection	18,434	17,628	17,766	17,451	15,296	18,013	562	3.2%

403.	Tax Collection	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 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	1,405	1,447	1,490	1,535	1,581
403.217	Tax Bills	3,390	3,390	3,390	3,390	3,390
402.225	Tax Collector Bond	300	-	315	-	330
	Total	18,013	17,755	18,113	17,843	18,219
	% Change from Prior Year	3.2%	-1.4%	2.0%	-1.5%	2.1%

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, and those expenses can be found at account number 414.314: Legal Services.

Special Legal Services refers to specialized legal services that are not provided by the Township Solicitor, such as labor negotiations and negotiating a 10-year cable franchise agreement with Comcast.

Judgments and settlements are also included in this category. The 2022 expenditure was related to a settlement with the former township manager.

404.	Solicitor/Legal Services	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Proposed	Increase/ (Decrease)	% Change
404.210	Office Supplies	-	134	-	-	-	-	-	-
404.310	Professional Services	32,340	13,563	6,975	9,424	15,413	15,798	6,374	67.6%
404.314	Special Legal Services	3,238	143	-	-	7,820	3,910	3,910	100%
404.410	Judgments and Damages	10,000	-	-	-	-	-	-	-
Total 404	Solicitor/Legal Services	45,577	13,839	6,975	9,424	23,233	19,708	10,284	109.1%

404.	Solicitor/Legal Services	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
404.310	Professional Services	15,798	16,193	16,598	17,012	17,438
404.314	Special Legal Services	3,910	5,000	-	-	-
404.410	Judgments and Damages	-	-	-	-	-
Total		19,708	21,193	16,598	17,012	17,438
% Change from Prior Year		109.1%	7.5%	-21.7%	2.5%	2.5%

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. The former responsibilities of the secretary/clerk are now split between the township manager, finance officer, public works foreman, zoning & code enforcement officer, and the LVPD administrative assistant.

405.	Secretary/Clerk	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Proposed	Increase/ (Decrease)	% Change
405.115	Salary and Wages	6,776	-	-	-	-	-	-	-
405.192	FICA/Medicare	518	-	-	-	-	-	-	-
405.194	Unemployment Insurance	1,884	1,316	-	-	-	-	-	-
405.331	Travel Expense	-	-	-	-	-	-	-	-
405.460	Continuing Education	-	-	-	-	-	-	-	-
Total 405	Secretary/Clerk	9,178	1,316	-	-	-	-	-	-

Other Government Administration – 406

Engineering and Architectural Services were included in this line item for the Township engineer. The engineering budget, per Pennsylvania Department of Community and Economic Development recommendations, has been moved to its own line item under 408: engineering.

Continuing Education Reimbursement was a one-time reimbursement from the Ligonier Township Municipal Authority, to cover their portion of a CPR class offered to Township and LTMA staff.

406.	Other General Government Administration	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Proposed	Increase/ (Decrease)	% Change
406.313	Engineering and Architectural Services	15,918	21,887	20,209	30,000	33,201	-	(30,000)	-100%
406.460	Continuing Education Reimb.	-	(300)	-	-	-	-	-	0%
Total 406	Other General Government Administration	15,919	21,587	20,209	30,000	33,201	-	(30,000)	-100%

406.	Other General Government Administration	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
406.313	Engineering and Architectural Services	-	-	-	-	-
	Total	-	-	-	-	-
	% Change from Prior Year	-100%	-	-	-	-

Data Services – 407

Information Technology Expenses are for hardware and software support services, as well as periodic IT upgrades. There is an increase in 2026 due to the required replacement of four older computers, which are too old to be upgraded to Windows 11. Microsoft has ceased to support Windows 10, which can create security vulnerabilities if the Township does not upgrade our computers.

IT Memberships and subscriptions covers Microsoft exchange as well as administration and support of the township website. Funds are added in the 2026 budget for QuickBooks Online. The Township uses an older version of QuickBooks, which has served our needs since 2013, but Intuit is ending support and pushing users to their online version.

407.	IT-Networking Services	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Proposed	Increase/ (Decrease)	% Change
407.11	IT-Networking/ Phones	12,021	17,887	15,032	15,535	18,123	16,079	544	3.5%
407.15	IT Hardware/ Software	6,229	244	1,734	1,500	1,047	4,800	3,300	220.0%
407.42	IT Membership and Subscription	164	647	985	737	820	2,320	1,583	214.8%
Total 407	IT-Networking Services	18,414	18,778	17,751	17,772	19,990	23,199	5,427	30.5%

407.	IT-Networking Services	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
407.11	IT-Networking/Phones	16,079	16,641	17,224	17,827	18,451
407.15	IT Hardware/Software	4,800	-	-	-	1,600
407.42	IT Membership and Subscription	2,320	2,320	2,320	2,320	2,320
	Total	23,199	18,961	19,544	20,147	22,371
	% Change from Prior Year	30.5%	-18.3%	3.1%	3.1%	11.0%

Engineering Services – 408

Engineering Services are included for the monthly retainer that ensures that the Township Engineer is available for any street or stormwater issue, construction recommendations, bridge inspections, 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.

Engineering was formerly housed within 406: Other General Government Administration. Moving it to its own department, as the PA DCED recommends, will allow the Township to track engineering costs better, and to be able to add additional line items if it becomes useful to track engineering expenses by subcategories. See the 406 budget engineering expenditures prior to 2026.

Additional engineering costs may be allocated to specific capital projects that require engineering as part of the project. See the capital budget for details.

408.	Other General Government Administration	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Proposed	Increase/ (Decrease)	% Change
408.101	Engineering Services	-	-	-	-	-	30,000	30,000	100%
Total 408	Engineering Services	-	-	-	-	-	30,000	30,000	100%

406.	Other General Government Administration	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
408.101	Engineering 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	100%	3.7%	3.7%	3.7%	3.7%

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	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Proposed	Increase/ (Decrease)	% Change
409.210	Office Supplies	1,504	1,619	1,684	1,245	2,181	2,235	990	79.5%
409.215	Postage	245	982	870	795	454	468	(327)	-41.2%
409.216	Sundries	1,004	918	1,828	1,647	2,134	2,187	540	32.8%
409.233	Propane	15,636	7,864	8,607	9,446	10,899	11,170	1,724	18.3%
409.236	Building Supplies	2,940	3,650	4,233	3,797	4,955	5,078	1,281	33.7%
409.252	Computer/Copier Parts & Maint.	2,128	2,178	2,067	2,556	2,866	2,937	381	14.9%
409.317	Security Services	3,094	6,839	3,061	5,373	8,669	2,600	(2,773)	-51.6%
409.318	Cleaning Services	4,692	5,366	5,847	6,503	5,314	6,190	(313)	-4.8%
409.321	Telephone Monthly Charge	562	-	-	-	-	-	-	-
409.325	Internet Fees	2,795	4,568	3,034	3,188	3,378	3,462	274	8.6%
409.361	Electricity	6,444	6,409	7,272	7,516	9,709	9,950	2,434	32.4%
409.365	Solid Waste Removal	6,275	6,813	7,363	7,512	7,775	7,968	456	6.1%
409.367	Refuse	1,337	1,116	2,393	2,502	2,107	3,794	1,292	51.6%
409.371	Land and Building Maintenance	1,907	4,892	5,292	4,347	16,981	5,885	1,538	35.4%
409.374	Machinery & Equip.	-	-	-	-	1,514	-	-	-
409.450	Professional Fees	-	-	22	-	-	-	-	-
409.74	Machinery & Equipment	6,118	6,152	6,118	6,118	68,816	-	(6,118)	-100%
Total 409	General Government	56,772	59,366	59,689	62,545	147,752	63,925	1,380	2.2%

409.	General Government	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
409.210	Office Supplies	2,235	2,291	2,348	2,406	2,466
409.215	Postage	468	482	496	511	526
409.216	Sundries	2,187	2,241	2,297	2,354	2,413
409.233	Propane	11,170	11,448	11,732	12,024	12,323
409.236	Building Supplies	5,078	5,204	5,334	5,466	5,602
409.252	Computer/Copier Parts & Maintenance	2,937	3,010	3,085	3,162	3,240
409.317	Security Services	2,600	2,665	2,731	2,799	2,868
409.318	Cleaning Services	6,190	6,345	3,503	6,665	6,831
409.325	Internet Fees	3,462	3,548	3,636	3,727	3,819
409.361	Electricity	9,950	10,198	10,451	10,711	10,977
409.365	Solid Waste Removal	7,968	8,166	8,369	8,577	8,791
409.367	Refuse	3,794	3,888	3,985	4,084	4,186
409.371	Land and Building Maintenance	5,885	6,031	6,181	6,335	6,492
409.74	Machinery & Equipment	-	-	-	-	-
	Total	63,925	65,517	67,149	68,821	70,535
	% Change from Prior Year	2.2%	2.5%	2.5%	2.5%	2.5%

Police Department - 410

In 2019, the Ligonier Township and the Ligonier Borough Police Departments merged to form the Ligonier Valley Police Department. The regional department consists of a Chief, a Sergeant and his K9 Officer, two School Resource Officers, and 10 full-time officers, 3 part-time officers, and an administrative assistant. 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 (festivals, facility security, sporting events). Accounting services are provided by the Township for the Police Department, but are reflected in the Auditing/Financial Administration portion of the budget.

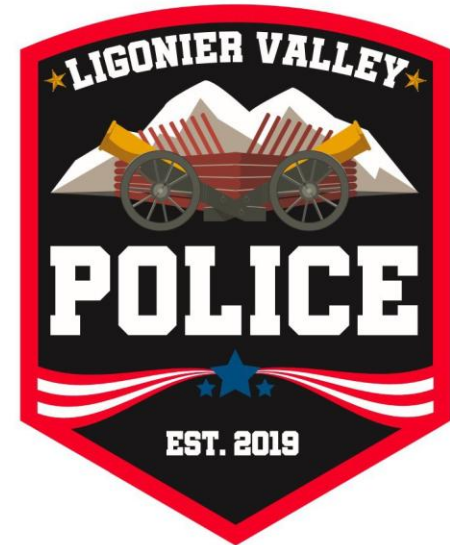
Grants are sometimes routed through the Township, as some grants require that applicants be a municipality of the Commonwealth.

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.

Auditing and Accounting Services is a new line item for 2026. The administrative assistant of the LVPD will be taking over some of the former duties of the Township's outside accountant that was previously budgeted to 402.311 Accounting & Auditing, for a fraction of the cost.

As the successor organization to the former Ligonier Township Police Department, the LVPD does not pay any rent to the Township. Expenses that can be directly tied to use by the police are billed to them as a reimbursement, such as per computer and per phone costs. Expenses that are for the entirety of the building, such as electric and propane, are provided free of charge.



410.	Police	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Proposed	Increase/ (Decrease)	% Change
410.196	Health Insurance	43,045	-	-	-	-	-	-	-
410.198	Other Group Benefits	2,223	-	-	-	-	-	-	-
410.199	LVPD Health Reimbursement	(45,268)	-	-	-	-	-	-	-
410.200	PCCD Equipment Grant	-	45,030	6,730	-	-	-	-	-
410.233	LVPD-Vehicle Fuel	28,215	24,611	25,986	25,625	22,858	23,429	(2,196)	-8.6%
410.234	LVPD Fuel Reimbursement	(27,936)	(24,604)	(26,488)	(25,625)	(23,879)	(23,429)	2,196	-8.6%
410.242	Protection to Property and Persons	681,257	681,257	721,480	715,734	720,506	850,650	134,916	18.9%
410.311	Accounting & Auditing Services	-	-	-	-	-	3,000	3,000	100%
Total 410	Police	681,536	726,295	727,708	715,734	719,485	853,650	137,916	19.3%

410.	Police	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
410.233	LVPD – Vehicle Fuel	23,429	24,105	24,615	25,230	25,860
410.234	LVPD – Fuel Reimbursement	(23,429)	(24,105)	(24,615)	(25,230)	(25,860)
410.424	Protection to Property and Persons	850,650	867,663	885,016	902,717	920,771
410.311	Accounting & Auditing Services	3,000	3,000	3,000	3,000	3,000
	Total	853,650	870,663	888,016	905,717	923,771
	% Change from Prior Year	19.3%	2.0%	2.0%	2.0%	2.0%

Fire Department - 411

The Township is fortunate to have fire services provided by three Ligonier Volunteer Fire Departments. The Township provides additional support by paving the fire departments' parking lots, passing along a municipal discount for vehicle tires, and covering some of the after hours calls to remove down trees in the roads.

Station 42 - located in Darlington, houses 1 engine, 1 tanker, 1 foam truck, 1 brush truck, and a squad vehicle. As of 2023, there were 30 members who volunteered their services.

Station 44 - located in Waterford, houses 2 engines, 1 tanker, 2 brush trucks, a rescue truck and a squad vehicle. As of 2023, there were 53 members who volunteered their services.

Station 45 - located in Wilpen, houses 1 engine, 1 tanker truck, and 1 brush truck. As of 2023, there were 56 members who volunteered their services.

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

Vehicle Fuel is a donation from the Township to the volunteer fire departments. The departments use the Township's fuel pump to fill their vehicles and equipment.

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 contribution increased in 2024, from the previous \$10,000 per company per year.



411.	Fire	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Proposed	Increase/ (Decrease)	% Change
411.195	Workers Comp	16,131	13,746	15,240	14,972	15,059	14,710	(262)	-1.7%
411.233	Vehicle Fuel	8,687	8,590	7,465	8,551	8,398	8,398	(153)	-1.8%
411.366	Hydrant Maint. Fee	5,654	5,654	5,782	5,571	5,795	5,795	224	4.0%
411.500	Foreign Fire	49,851	49,676	50,351	50,351	53,422	53,422	3,071	6.1%
411.540	Contribution to VFD	30,000	30,000	43,701	45,000	45,100	45,000	-	0.0%
Total 411	Fire	110,324	107,666	122,540	124,445	127,774	127,325	2,880	2.3%

411.	Fire	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
411.195	Workers Comp	14,710	14,710	14,710	14,710	14,710
411.233	Vehicle Fuel	8,398	8,398	8,398	8,398	8,398
411.366	Hydrant Maintenance. Fee	5,795	5,795	5,795	5,795	5,795
411.500	Foreign Fire*	53,422	53,422	53,422	53,422	53,422
411.540	Contribution to VFD*	45,000	45,000	45,000	45,000	45,000
Total		127,325	127,325	127,325	127,325	127,325
% Change from Prior Year		2.3%	0.0%	0.0%	0.0%	0.0%

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 and benefits 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 are included in the 414: Planning and Zoning budget.

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	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Proposed	Increase/ (Decrease)	% Change
413.110	UCC Inspector	40,632	38,521	42,870	38,043	29,217	35,143	(2,900)	-7.6%
413.112	Code Enforcement Wages	-	-	-	-	-	-	-	-
Total 413	UCC and Code Enforcement	40,632	38,520	42,870	38,043	29,217	35,143	(2,900)	-7.6%

413.	UCC and Code Enforcement	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
413.110	UCC Inspector	35,143	35,143	35,143	35,143	35,143
413.112	Code Enforcement Wages	-	-	-	-	-
	Total	35,143	35,143	35,143	35,143	35,143
	% Change from Prior Year	-7.6%	0.0%	0.0%	0.0%	0.0%

414.	Planning and Zoning	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Proposed	Increase/ (Decrease)	% Change
414.112	Salary and Wages	30,731	34,853	41,858	42,152	41,148	42,016	(136)	-0.3%
414.192	FICA/Medicare	2,499	2,510	2,985	3,225	2,990	3,214	(11)	-0.3%
414.196	Health Insurance	3,078	17,008	19,665	21,998	21,181	22,240	242	1.1%
414.198	Other Group Benefits	898		66	-	-	262	262	100%
414.314	Legal Services	773	7,847	7,472	8,529	12,251	18,707	10,178	119.3%
414.318	Court Reporter Fees	100		-	-	300	307	307	100%
414.319	Planning Commission Fees	1,440	1,470	1,590	2,310	771	2,310	-	-
414.320	Zoning Hearing Board Compensation	450	420	750	900	300	900	-	-
414.331	Travel Expense	411	295	2	201	68	303	102	50.6%
414.450	Professional Services	-	425	-	-	-	-	-	-
414.460	Continuing Education	121	495	55	500	15	500	-	-
Total414	Planning & Zoning	40,500	63,324	74,421	79,815	79,024	90,759	10,944	13.7%

414.	Planning and Zoning	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
414.112	Salary and Wages	42,016	42,856	43,713	44,588	45,479
414.192	FICA/Medicare	3,214	3,279	3,344	3,411	3,479
414.196	Health Insurance	22,240	23,352	24,520	25,746	27,033
414.198	Other Group Benefits	262	267	273	278	284
414.314	Legal Services	18,707	19,175	19,654	20,145	20,648
414.318	Court Reporter Fees	307	315	323	331	339
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	303	310	318	326	334
414.460	Continuing Education	500	500	500	500	500
Total		90,759	93,264	95,854	98,534	101,306
% Change from Prior Year		13.7%	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 was moved to the LVPD, as they were the sole users of this service.

Recycling refers to the Township’s contract with Royal Oaks for the collection and processing of paper and cardboard from the twelve recycling bins at the Municipal Complex.

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 per the DCED recommended chart of accounts, 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	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Proposed	Increase/ (Decrease)	% Change
422.320	Dog Control Services	600	-	-	-	-	-	-	-

426.	Recycling Paper/ Cardboard	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Proposed	Increase/ (Decrease)	% Change
426.530	Recycling Paper/ Cardboard-Other	940	660	1,102	720	808	720	-	-

426.	Recycling Paper/Cardboard	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
426.530	Recycling Paper/Cardboard – Other	720	720	720	720	720
	Total	720	720	720	720	720
	% Change from Prior Year	0%	0%	0%	0%	0%

429.	Wastewater Collection and Treatment	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Proposed	Increase/ (Decrease)	% Change
429.233	LTMA Fuel	14,322	12,309	11,747	13,314	11,407	11,550	(1,764)	-13.3%
429.234	LTMA Fuel Reimbursement	(14,033)	(12,720)	(11,677)	(13,314)	(12,467)	(11,550)	1,764	-13.3%
429.450	SEO Expenses	7,941	11,573	18,617	18,040	21,157	14,501	(3,539)	-19.6%
Total 429	Wastewater Collection and Treatment	8,231	11,161	18,686	18,040	20,097	14,501	(3,539)	-19.6%

429.	Wastewater Collection and Treatment	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
429.233	LTMA Fuel	11,550	11,694	11,840	11,988	12,138
429.234	LTMA Fuel Reimbursement	(11,550)	(11,694)	(11,840)	(11,988)	(12,138)
429.450	Sewage Enforcement Officer (SEO) Expenses	14,501	14,791	15,087	15,389	15,697
	Total	14,501	14,791	15,087	15,389	15,697
	% Change from Prior Year	-19.6%	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 86 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, health insurance, vision and dental, life insurance, and short term disability.

Other Group Benefits is long-term disability insurance.

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, these winter materials will need to be paid for out of the general fund.

Repair of Vehicles & Machinery is for parts, repairs, and routine maintenance of vehicles and heavy equipment.

Vehicle Fuel is for the expense for the 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, gravel and stone, and other road repair items. This line item also pays to tar and chip locations that are not eligible for liquid fuels funding, such as the parking lots of fire companies and the municipal complex.

Road Signs and Delineators are for street signs and any other traffic sign needed such as street signs, 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 budget proposes the traffic light electricity costs are again paid for by local tax dollars.

Rental of Machinery and Equipment is for the rental of equipment to supplement township equipment for specific projects. The majority of this line item is for street sweeper rentals. In the spring to clean up a winter’s worth of anti-skid, and in the fall to clean up after chip-sealing.

Machinery & Equipment Lease was the lease for the Township’s John Deere 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, 2025, and 2026 budgets include the \$100,000 water and sewer grant generously awarded by the country for storm sewer projects.

430.	General Services-Administration	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Proposed	Increase/ (Decrease)	% Change
430.110	Salary and Wages-Appointed	40,466	26,031	72,720	71,798	74,238	78,240	6,442	9.0%
430.112	Salary and Wages-FT/PT	270,204	284,823	310,305	327,601	332,266	338,746	11,145	3.4%
430.192	FICA/Medicare	23,622	24,831	29,126	30,554	31,094	31,899	1,345	4.4%
430.194	Unemployment Insurance	2,715	2,955	4,122	5,450	6,364	5,450	-	-
430.196	Health Insurance	114,566	119,341	151,279	158,283	159,791	167,781	9,498	6.0%
430.198	Other Group Benefits	1,076	-	2,186	1,836	1,769	1,836	-	-
430.238	Clothing & Uniforms	2,361	3,642	3,828	3,178	4,084	4,186	1,008	31.7%
430.242	First Aid Supplies	585	704	824	731	1,184	1,214	483	66.0%
430.260	Materials & Tools	5,502	6,462	6,216	5,712	4,150	4,254	(1,458)	-25.5%
430.321	Communication-FCC Licenses	-	275	-	-	-	-	-	-
430.331	Travel Reimbursement	-	38	-	-	-	-	-	-
430.460	Continuing Education	-	980	-	800	270	800	-	-

430.	General Services-Administration	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Proposed	Increase/ (Decrease)	% Change
430.470	CDL, Drug & Alcohol Testing	704	502	2,245	2,017	1,137	2,299	282	14.0%
430.74	Equipment Expense	67,588	-	-	-	-	-	-	-
432.245	Highway Supplies-Salt	-	-	-	-	-	-	-	-
433.361	Traffic Control Electricity	2,223	-	3,840	4,512	5,587	5,699	1,187	26.3%
433.362	Traffic Control Repair & Maint.	361	-	-	-	-	-	-	-
434.361	Street Electricity	2,384	-	815	-	-	-	-	-
437.251	Repair of Vehicle & Machinery	66,212	48,679	49,045	60,000	56,780	58,200	(1,800)	-3.0%
Total 430	General Services-Administration	600,570	519,262	636,550	672,472	678,714	700,604	28,132	4.2%

430.	General Services - Administration	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
430.110	Salary and Wages-Appointed	78,240	79,805	81,401	83,029	84,689
430.112	Salary and Wages-FT/PT	338,746	348,909	359,379	370,157	381,262
430.192	FICA/Medicare	31,899	32,797	33,719	34,669	35,645
430.194	Unemployment Insurance	5,450	5,450	5,450	5,450	5,450
430.196	Health Insurance	167,781	176,170	184,978	194,227	203,938
430.198	Other Group Benefits	1,836	1,836	1,836	1,836	1,836
430.238	Clothing & Uniforms	4,186	4,291	4,398	4,508	4,620
430.242	First Aid Supplies	1,214	1,244	1,275	1,307	1,340
430.260	Materials & Tools	4,254	4,361	4,470	4,582	4,697
430.460	Continuing Education	800	800	800	800	800
430.470	CDL, Drug & Alcohol Testing	2,299	2,355	2,413	2,471	2,532
432.245	Highway Supplies-Salt	-	-	-	-	-
433.361	Traffic Control Electricity	5,699	5,813	5,929	6,408	6,168
437.251	Repair of Vehicle & Machinery	58,200	59,656	64,148	62,677	64,244
Total		700,604	723,485	747,192	771,761	797,222
% Change from Prior Year		4.2%	3.3%	3.3%	3.3%	3.3%

438.	Maintenance and Repairs of Road	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Proposed	Increase/ (Decrease)	% Change
438.231	Vehicle Fuel-Gasoline	7,451	4,432	8,923	6,481	5,560	5,699	(782)	-12.1%
438.232	Vehicle Fuel-Diesel	31,793	29,659	33,849	34,150	36,495	36,495	2,345	6.9%
438.245	Repair of Roads and Maintenance	55,164	61,988	55,022	55,000	57,389	64,000	9,000	16.4%
438.246	Road Signs and Delineators	358	5,881	2,729	3,222	2,448	2,448	(774)	-24.0%
438.260	PW-Small Tools & Minor Equipment	-	170	1,049	958	101	104	(854)	-89.2%
438.338	Vehicle Inspections	-	306	85	143	122	137	(6)	-3.9%
438.384	Rental of Machinery & Equip.	146	180	735	14,000	15,080	14,140	140	1.0%
438.399	PA One Call	218	434	278	375	434	445	70	18.6%
438.74	Machinery & Equipment MLC Lease	9570	9,570	9,570	9,570	9,570	-	(9,570)	-100.0%
Total 438	Maintenance and Repairs of Road	104,700	112,658	112,240	123,899	127,199	123,467	(432)	-0.3%

438.	Maintenance and Repairs of Road	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
438.231	Vehicle Fuel-Gasoline	5,699	5,841	5,987	6,137	6,290
438.232	Vehicle Fuel-Diesel	36,495	36,495	36,495	36,495	36,495
438.245	Repair of Roads and Maintenance	64,000	50,000	52,070	56,626	50,000
438.246	Road Signs and Delineators	2,448	2,448	2,448	2,448	2,448
438.260	PW-Small Tools & Minor Equipment	104	106	109	112	114
438.338	Vehicle Inspections	137	141	144	147	151
438.384	Rental of Machinery & Equipment	14,140	14,281	14,424	14,568	14,714
438.399	PA One Call	445	456	467	478	490
438.74	Machinery & Equipment MLC Lease	-	-	-	-	-
Total		123,467	109,768	112,144	117,011	110,702
% Change from Prior Year		-0.3%	-11.1%	2.2%	4.3%	-5.4%

446.	Stormwater Management & Flood Control	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2025 Proposed	Increase/ (Decrease)	% Change
446.040	Stormwater GIS	500	-	656	-	-	-	-	-
446.042	Stormwater Management R&M Supplies	3,633	116	155,237	38,756	40,000	38,756	-	-
Total 446	Stormwater Management & Flood Control	4,133	116	155,893	38,756	40,000	38,756	-	0.0%

446.	Stormwater Management & Flood Control	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
446.040	Stormwater GIS	-	-	-	-	-
446.042	Stormwater Management R&M Supplies	38,756	10,000	10,000	10,000	10,000
	Total	38,756	10,000	10,000	10,000	10,000
	% Change from Prior Year	0.0%	-74.2%	0.0%	0.0%	0.0%

* See the Liquid Fuels Fund and the Capital Fund budgets for additional Public Works expenses.

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. The Recreation Board will likely spend up to that amount this year, as they are undertaking a major project at the Community Gardens that started after the 2024 forecast was created.

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 Valley Library.

450-459	Culture-Recreation	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Proposed	Increase/ (Decrease)	% Change
452.247	Supplies	2,738	661	3,476	3,465	2,975	3,465	-	-
454.100	Parks Operations & Maintenance	5,324	3,578	3,923	3,895	5,106	5,106	1,211	31.1%
456	Libraries	-	1,500	1,500	1,500	1,500	1,500	-	-
Total 450-459	Culture-Recreation	8,062	5,739	8,899	8,860	9,581	10,071	1,211	13.7%

450-459	Culture-Recreation	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
452.247	Supplies	3,465	3,465	3,465	3,465	3,465
454.100	Parks Operations & Maintenance	5,106	5,106	5,106	5,106	5,106
456	Libraries	1,500	1,500	1,500	1,500	1,500
Total		10,071	10,071	10,071	10,071	10,071
% Change from Prior Year		13.7%	0.0%	0.0%	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 to neighboring Jenner Township. The Township is currently debt free.

470.	Debt Service	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Proposed	Increase/ (Decrease)	% Change
471.20	DCED Loan Payment	10,813	23,968	-	-	-	-	-	-

470.	Debt Service	2025 Proposed	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
471.20	DCED Loan Payment	-	-	-	-	-
	% Change from Prior Year	-	-	-	-	-

Agency and Trust - 483

Municipal Pension State Aid for Non-Uniform Funds is received from the Pennsylvania Department of the Auditor General to assist with funding of the 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 were 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	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Proposed	Increase/ (Decrease)	% Change
483.10	Police Pension Contribution	-	16,351	-	-	-	-	-	-
483.30	Non-Uniform Pension Contribution	37,147	69,921	68,374	56,455	54,483	57,050	595	1.1%
484.00	Workers Compensation Insurance	12,277	14,280	8,163	12,360	10,435	10,373	(1,987)	-16.1%
Total 481-484	Employer Paid Benefits	49,424	100,552	76,537	68,815	64,918	67,423	(1,392)	-2.0%

481-484	Employer Paid Benefits	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
483.30	Non-Uniform Pension Contribution	57,050	61,422	62,999	64,619	66,281
484.00	Workers Compensation Insurance	10,373	15,085	15,538	16,004	16,484
	Total	67,423	76,507	78,537	80,623	82,766
	% Change from Prior Year	-2.0%	13.5%	2.7%	2.7%	2.7%

Insurances - 486

Comprehensive Liability Insurance captures the Township’s insurance expenses for liability, property, automobile, and professional liability insurances for Township officials and employees. Property Loss Damages accounts track the expenses for both insurance losses, deductibles, and other damaged property and losses that the Township incurs.

Fidelity and surety bonds are taken out for township employees who handle money.

486-488	Insurance, Casualty, and Surety	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Proposed	Increase/ (Decrease)	% Change
486.00	Insurance	37,079	38,055	50,968	44,957	52,438	63,170	18,213	40.5%
486.01	Deductibles	-	-	-	1,000	-	1,000	-	-
486.60	Fidelity and Surety Bonds	2,663	2,713	2,713	2,393	1,345	2,441	48	2.0%
Total 486-488	Insurance, Casualty, and Surety	39,742	40,768	53,681	48,350	53,783	66,611	18,261	37.8%

486-488	Insurance, Casualty, and Surety	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
486.00	Insurance	63,170	65,102	66,730	68,398	70,109
486.01	Deductibles	1,000	1,000	1,000	1,000	1,000
486.60	Fidelity and Surety Bonds	2,441	2,489	2,539	2,590	2,641
	Total	66,611	68,592	70,269	71,988	73,750
	% Change from Prior Year	37.8%	3.0%	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. See the capital budget for details.

490	Other Expenditures	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Proposed	Increase/ (Decrease)	% Change
490.10	Grant, Dirt and Gravel Road	14,009	-	-	-	-	-	-	-
489.00	All other Unclassified Expenditures	-	-	-	-	-	-	-	-
491.00	Refunds of Prior Year Revenues	-	17	-	-	-	-	-	-
492.30	Transfer to Capital	-	33,852	-	120,000	275,000	200,000	80,000	66.7%
Total		14,009	33,869	-	120,000	275,000	200,000	80,000	66.7%

490	Other Expenditures	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 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	200,000	275,000	500,000	400,000	300,000
492.35	Transfer to Highway Aid	-	-	-	-	-
Total		200,000	275,000	500,000	400,000	300,000
% Change from Prior Year		66.7%	37.5%	81.8%	-20.0%	-25.0%

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Proposed
Prior and proposed expenditures	2,068,482	2,150,178	2,381,895	2,444,777	2,702,467	2,706,472

	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Five-year plan expenditures	2,706,472	2,797,364	3,076,555	3,039,269	2,994,765

Liquid Fuels Fund

2026 Liquid Fuels Fund

		2021	2022	2023	2024	2025	2026	
	Income	Actual	Actual	Actual	Actual	Budget	Budget	Line Item Notes
341.01	Interest on Checking	1	1	1	-	-	-	
341.02	Interest on Savings	37	2,455	13,538	17,920	18,000	9,021	PA Invest
354.03	PA Winter Maint Agreement	-	-	-	18,020	12,275	12,520	Formerly budgeted to general fund
355.02	Liquid Fuels Tax	371,075	365,281	372,422	373,609	366,832	360,837	Per mile + per capita
355.03	State Road Turnback	3,840	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	-	-	-	-	-	
	Total Income	375,895	375,895	389,801	413,389	400,947	386,218	
	Expense	2021	2022	2023	2024	2025	2026	
		Actual	Actual	Actual	Actual	Budget	Budget	Line Item Notes
430.74	Machinery & Equipment	38,840	-	-	-	-	-	
432.24	Salt & Anti-skid	-	80,380	42,000	63,374	60,000	70,000	Actual \$92,000 in 2025
434.361	Street Electricity	-	-	4,404	-	-	-	Electric expenses moved to GF
438.24	Contract Service	366,226	227,869	308,034	232,776	325,000	300,000	Chip-seal roads contract
438.245	Contracted Services	-	-	-	(3,116)	-	-	Coal Loaders reimbursement
492.01	Transfer to GF	50,000	-	-	-	-	-	
	Total Expense	455,066	308,250	355,039	293,035	385,000	370,000	
	Net Profit/Loss	(79,171)	63,328	38,763	120,354	15,947	16,218	
	Fund Beginning Balance	86,261	7,090	70,418	105,180	225,535	187,000	
	Fund Ending Balance	7,090	70,418	105,180	225,535	187,000	203,218	

* 2025 Fund Ending Balance based on projected 2025 revenues and expenditures, not the 2025 budget. Both salt & chip-sealing were over budget.

2026-2030 Liquid Fuels Fund Plan

		2026	2027	2028	2029	2030	
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	9,021	8,129	535	435	(3,229)	Interest on beginning balance
354.03	PA Winter Maintenance Agreement	12,520	12,770	13,026	13,286	13,552	Springer & Owl Hollow
355.02	Liquid Fuels Tax	360,837	355,424	350,093	344,842	339,669	Average 1.5% decrease per 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							
Expense		2026	2027	2028	2029	2030	
		Budget	Forecast	Forecast	Forecast	Forecast	Line Item Notes
430.45	Contracted Services	-	200,000	-	-	-	Ramsey Road bridge
430.74	Machinery & Equipment	-	-	-	84,000	-	Salt dome
432.24	Salt & Anti-skid	70,000	70,000	70,000	70,000	70,000	
434.361	Street Electricity	-	-	-	-	-	Electric expenses moved to GF
438.24	Contracted Services	300,000	300,000	300,000	300,000	300,000	\$300,000 per year for 5 year cycle
438.74	Machinery & Equipment	-	-	-	-	-	New salt / plow truck(s)
Total Expense		370,000	570,000	370,000	454,000	370,000	
Net Profit/Loss		16,218	(189,836)	(2,506)	(91,597)	(16,168)	
Fund Beginning Balance		187,000	203,218	13,382	10,876	(80,721)	
Fund Ending Balance		203,218	13,382	10,876	(80,721)	(96,888)	

Ligonier Township Road Maintenance Schedule

The list below is an ESTIMATE of when each Township road will next be sealed with a chip-seal treatment. This is an estimate only, for the purposes of planning. Actual conditions of the road will determine whether the road actually needs to be treated, as the Township will not waste taxpayer money repairing a road that does not need to be repaired. Likewise, other roads may need to be done earlier than scheduled, if the road is failing. The Board of Supervisors vote each year on the list of roads to be resurfaced, so each year's schedule is subject to change.

Generally, the life expectancy of a road is:

- Chip seal: 5 years (single, double, and triple coats)
- Fiber mat: 7 years
- Asphalt: 15 years
- Concrete: 50 years

Road	Last Resurfaced	Resurfaced with	Estimated next resurfacing
Allen Drive	2017	Fibermat	2027
Ann Roberts Road	2022	Single seal	2027
Austraw Road	2025	Single seal	2030
Autumn Leaves Road	2024	Single seal	2029
Baltic Road	2023	Single seal	2028
Barron Road	Unknown		2027
Baton Road	2023	Single seal	2028
Beech Drive	2021	Fibermat	2028
Bell Street	Unknown		2027
Berkley Road	2025	Single seal	2030
Betz Road	2021	Single seal	2027
Brallier Drive	2024	Single seal	2026
Buell Lane	Unknown	Single seal	2026
Byers Lane	2022	Single seal	2026
California Avenue	2019	Fibermat	2026
Cavalry Street	2023	Single seal	2028
Carey School Road	2023	Single seal	2028

Road	Last Resurfaced	Resurfaced with	Estimated next resurfacing
Center Street	2019	Fibermat	2026
Charleston Drive	2017	Fibermat	2027
Charlotte Drive	2022	Single seal	2026
Chrisner	2025	Single seal	2030
Clark Hollow Road	2025	Single seal	2030
Claycomb Road	2025	Single seal	2030
Clifford Woods Road	2024	Single seal	2029
Country Club Road	Unknown		2026
Crossmead Drive	2022	Single seal	2026
Crystal Creek Drive	2017	Fibermat	2027
Darr Street	2019	Fibermat	2026
Deeds Road	2023	Single seal	2028
Deerfield Lane	2017	Fibermat	2027
Dickey Road	2023	Single seal	2028
Dogwood Road	2017	Fibermat	2027
Edgemont Road	2022	Single seal	2026
Fairview School Road	2022	Single seal	2027
Fire-Hall Road	2024	Single seal	2029
Forbes Drive	2021	Fibermat	2028
Franklin Street	2024	Asphalt	2037
Freeman Road	2022	Single seal	2027
Giesey Road	2022	Single seal	2027
Gregg Avenue	2021	Fibermat	2028
Griffith Road	2024	Single seal	2029
Hall Road	2019	Fibermat	2027
Umheys Road	2024	Single seal	2029
Harvey Road	2024	Single seal	2029
Hermitage Circle	2021	Fibermat	2028
Hi Acre Drive	2022	Single seal	2026

Road	Last Resurfaced	Resurfaced with	Estimated next resurfacing
Hidden Valley Road	2025	Driving surface aggregate (DSA)	Never
Hillside Avenue	2021	Fibermat	2028
Horner Hill Road	2019	Fibermat	2027
Hotel Road	2023	Single seal	2028
Hudock Road	2024	Single seal (to pavement end)	2029
Idlewild Hill	Unknown		2027
Jacob Miller Road	2023	Single seal	2026
Jinks Trail	2025	Double seal	2030
Kissell Springs Road	2023	Single seal	2028
Lake Drive	2019	Fibermat	2027
Laurel Drive	2021	Fibermat	2028
Locust Street	2019	Fibermat	2026
Longbridge Road	Unknown	Single seal	2027
Mallard Lane	2024 and 2025	Asphalt, DSA, triple, and single seal	2030
Maple Drive	2021	Fibermat	2028
Matson Road	2025	Single seal	2030
McCurdy Trail	2025	Single seal	2030
McDowell Road	2019	Single seal	2027
McKelvey Road	2019	Single seal	2027
Meadow Drive	2021	Fibermat	2028
Melville Road	2023	Single (upper) Double (Rose to end)	2028
Mill Road	Unknown		2027
Minuteman Lane	2017	Fibermat	2027
Mosshaven Way	2017	Fibermat	2027
Mountain Road	2020	Single seal	2026
Muir Road	2024	Single seal	2029

Road	Last Resurfaced	Resurfaced with	Estimated next resurfacing
Myers School Road	2025	Single seal	2030
Nicely Road	2022	Single seal	2027
Oakview Drive	2021	Fibermat	2028
Old Lincoln Highway	2021	Single seal	2026
Old Linn Run Road	2022	Single seal	2026
Old Route 271	2023	Asphalt	2035
Orchard Lane	Unknown		2027
Orme Road	2025	Single seal	2030
Peoples Road	2023	Single seal	2028
Peters Road	2022	Single seal	2026
Pheasant Circle	2024	Single seal	2029
Piper Road	2019	Single seal	2027
Presidents Drive	2022	Single seal	2026
Ramsey Road	2022	Single seal	2027
Red Arrow Road	2025	Single seal	2030
Ridgeview Drive	2021	Fibermat	2028
Robb Road	2023	Single seal	2028
Rose Road	2023	Single seal	2028
Ross Road	2022	Single seal	2027
School Street	2019	Fibermat	2026
Second Street	2023	Single seal	2028
Serena Road	2023	Single seal	2027
Settler Road	2020	Single seal	2027
Shady Road	2017	Fibermat	2027
Singer Way	2019	Fibermat	2027
Slater Road	2022	Single seal	2026
Solomon Temple Road	2024	Single seal	2029
St. Clair Circle	2021	Fibermat	2028
Summit Drive	2023	Half asphalt (Peoples gas)	With Bell & Franklin

Road	Last Resurfaced	Resurfaced with	Estimated next resurfacing
Swank Road	2023 (upper)	Single seal	2028
Tall Timber Drive	2021	Fibermat	2028
Third Street	2023	Single seal	2028
Thomas Road	2021	Single seal	2026
Timberlane Drive	2017	Fibermat	2027
Tosh Road	2024	Single seal	2029
Trout Avenue	2021	Asphalt	2036
Turkey Inn Road	2024	Single seal	2029
Valley View Drive	2017	Fibermat	2027
Walnut Street	2023	Single seal	2028
Weaver Mill Road	2022	Single seal	2026
Weimer Avenue	2019	Fibermat	2026
Weller Road	2023	Single seal	2028
West Road	2024	Single seal	2029
Westview Drive	2021	Fibermat	2028
White City Road	2023	Single seal	2028
Wildview Drive	Unknown		2026
Windy Hill Lane	2016	Single seal	2027
Wineland Road	2024	Single seal	2029
Woods Road	2024	Single seal	2029
Zion Church Road	2022	Single seal	2027
Wilpen Fire Hall	2023	Single seal	2028
Waterford Fire Hall	2024	Single seal	2029
Darlington Fire Hall	2024	Single seal	2029
Municipal Complex	2001	Asphalt	2026

This list includes the 2025 resurfacing.

If a road is not listed, it is not a Township road.

Capital Project Fund

2026 Capital Project Fund

		2021	2022	2023	2024	2025	2026	
	Income	Actual	Actual	Actual	Actual	Budget	Budget	Line Item Notes
341.01	Interest on checking	-	-	-	430	1,778	8,963	4% interest
355.09	Act 13 Impact Fee	19,204	-	72,486	25,401	25,656	25,656	2022 posted in 2023
392.01	Transfer from General Fund	-	-	33,852	-	120,000	200,000	2024 made in 2025
392.03	Transfer from ARPA Fund	-	-	-	96,625	-	-	One time revenue
	Total Income	19,204	-	106,338	122,456	147,433	234,619	
	Expense							
402.39	Bank svc. charge	-	-	9	-	-	-	
408.31	Engineering Services	2,472	-	-	-	-	-	
409.37	Land & Building Maintenance	4,229	-	-	-	-	-	
438.45	Contracted Services	-	-	-	-	-	6,400	
438.74	Machinery & Equipment	-	-	37,541	186,434	183,692	209,870	Does not include grant funded projects
	Total Expense	6,701	-	37,550	186,434	183,692	216,270	
	Net Profit/Loss	12,503	-	68,789	(63,978)	(36,259)	18,349	
	Fund Beginning Balance	27,564	40,066	40,066	108,855	44,877	8,619	
	Fund Ending Balance	40,066	40,066	108,855	44,877	8,619	26,967	

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

2026-2030 Capital Improvement Plan

		2026	2027	2028	2029	2030	
	Income	Budget	Forecast	Forecast	Forecast	Forecast	Line Item Notes
341.01	Interest on check	8,963	345	1,743	223	3,449	Assumes 4% on beginning balance
355.09	Act 13 Impact Fee	25,656	25,912	26,171	26,433	26,697	1% growth
	Transfer from Operating	200,000	275,000	500,000	400,000	300,000	
	Transfer from ARP	-	-	-	-	-	One time revenue
	Transfer from Liquid Fuels	-	-	-	-	-	See Liquid Fuels budget
	Total Income	234,619	301,257	527,914	426,656	330,147	
	Expense						
409.37	Land & Building Maintenance	6,400	6,400	6,800	96,000	7,250	
438.74	Machinery & Equipment	209,870	278,250	559,110	250,000	376,000	See PW Capital Plan for details.
	Total Expense	216,270	284,650	565,910	346,000	383,250	
	Net Profit/Loss	18,349	16,607	(37,996)	80,656	(53,103)	
	Fund Beginning Balance	8,619	36,967	43,457	5,578	86,234	
	Fund Ending Balance	26,967	43,574	5,578	86,234	33,131	

See “Public Works Capital Improvement Plan” for detailed descriptions of planned capital expenditures

Public Works Capital Improvement Plan

Project Description	2026	2027	2028	2029	2030	Notes
2028 Ford F-550 salt/plow truck			122,000			Price reflects a new unit cost
2030 Ford F-550 salt/plow truck					126,000	Price reflects a new unit cost
Tractor with Mower	-					Planned for 2026, took delivery in 2025
Hydro Leaf Blower	9,870					Price reflects 2025 quote
Front Wheel Loader			165,000			Price reflects current used pricing
Cross Conveyor Spreader			22,110			Price is current pricing with inflation
CAT PC306 w/tank Cold Planer		22,750				Price is from a quote in 2024
Ramsey Road bridge	200,000					In addition to grant and Liquid Fuels
Orme Road bridge		255,500				EADS recommendation & estimate 2023
Small bridge replacement			250,000	250,000	250,000	\$500k per replacement per engineer
Rubber overlay of rear roof				89,000		Approximately 16,564 square feet
Heating and A/C units	6,400	6,400	6,800	7,000	7,250	Replace original 20+ year old units

The following projects will only be completed if grant funding is received						
2026 International salt/plowtruck		235,318				LSA casino grants
Leaf Vac. ODB LCT 450		62,472				DEP grant
Salt Dome 65' x 64'				84,000		Liquid Fuels
Small bridge replacement	250,000	250,000	250,000	250,000	250,000	\$500,000 per replacement per engineer
Carey School pedestrian bridge	1,200,000					DCED multi-modal & RK Mellon Found.
Ramsey Road Bridge*	400,000					PennDOT multi-modal grant
Harvey Road Bridge	131,000					CDBG funding
Municipal building ADA upgrades	60,385					CDBG funding
CDBG eligible bridge		67,700				CDBG funding
CDBG eligible project(s)			67,700	67,700	67,700	CDBG funding
Swank DGLV	74,429	34,000				Two year project
Dirt, gravel, & low volume roads			60,000	60,000	60,000	Conservation District DGLV
Trail rehabilitation		Quote pending				DCNR & private funding
Ligonier Beach	<i>Subject to the results of the in-progress master site development plan and pool feasibility study</i>					
Total capital grant requests:	2,115,814	649,490	377,700	461,700	377,700	

* If Ramsey Road bridge does not receive grant funding, the reconstruction will be paid for with a mix of liquid fuels funds and borrowed money from PennVest

Public Works prior year purchases

Project Description	2023	2024	2025	Notes:
Pull behind sweeper	34,541			Replacing a failing 40+ year old sweeper
Brush box	3,000			For chipping trees and branches
Ford F-350 utility truck		76,932		Utility truck
Ford F-350 upfitting		8,503		Completed in house, saving labor costs
Articulating boom lift		89,000		Budgeted \$140,000, acquired a gently used remanufactured model
Trailer		12,000		Replacing an ancient trailer. Budgeted \$40,000
Ford F-550			118,146	5-ton dump/plow truck
New air conditioning unit			4,789	Replacing 20+ year old original a/c unit
Tractor with boom mower			171,400	Kubota M6S-111 SHDC tractor with Terrain King KB 1800 50" rotary head boom mower
2025 10-ton International salt/plow truck			50,000	\$222,509 total, offset by \$172,509 LSA grant
	<u>37,541</u>	<u>186,434</u>	<u>344,335</u>	

Ligonier Beach Fund

		2022	2023	2024	2025	2026	
Income		Actual	Actual	Actual	Budget	Budget	Line Item Notes
354.01	DCNR Grant(s)	-	-	-	-	50,000	Master site development plan & pool feasibility study
387.03	Friends of Ligonier Beach	-	50,000	-	-	-	FOLB matched DCNR grant
Total Income		-	50,000	-	-	50,000	
Expense		2022	2023	2024	2025	2026	
		Actual	Actual	Actual	Budget	Budget	Line Item Notes
408.31	Engineering Services	11,589	-	-	100,000	-	Master site development plan & pool feasibility study
454.24	Supplies	132	-	-	-	-	
454.31	Professional Services	4,700	-	22,773.19	-	-	
454.71	Capital Purchase Land	-	-	-	-	-	Property was purchased in 2019
459.01	Phase I (Acquisition)	28,000	-	-	-	-	2022 for waterline relocation
459.02	Phase II (Accessibility)	-	-	-	-	-	Phase II grant was returned
Total Expense		44,421	-	22,773.19	100,000	-	
Net Profit/Loss		(44,421)	50,000	(22,773.19)	(100,000)	50,000	
Fund Beginning Balance*		116,634	8,713	122,213	108,713	8,713	
Fund Ending Balance*		72,213	58,713	99,440	8,713	58,713	

Ligonier Township is currently undertaking a master site development plan and pool feasibility study for the former Ligonier Beach property. The pool feasibility portion of the study is complete, and determined that a pool is not feasible for the site. The master site development portion of the study is expected to be completed in December 2025. No money is budgeted for any development, construction, or maintenance.

** Fund balances do not match due to how grants were accounted for in the Township's financial system*

GRANT AWARDS				
Award Date	Source	Amount	To / Fund	Project
4/10/19	McKenna Found.	\$250,000	Twp / Beach Park	Ligonier Beach Park Phase I (Acquisition)
6/5/19	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		
6/11/20	PCCD	\$25,000	Twp / LVPD	Body Worn Cameras Program
7/30/20	CDBG	\$201,791	Twp / LTMA	Trout Avenue Water Line Replacement
8/19/20	CFA	\$302,430	MAWC / TWP	Charlotte / Hi-Acres Water Line Replacement
10/2/20	DCNR	\$42,500	Twp / Beach Park	Ligonier Beach Park Phase II (Loyalhanna Access) RETURNED
11/24/20	CARES	\$30,000	Twp / General Fund	Unbudgeted Coronavirus Pandemic Expenses
2020		\$601,721		
1/29/21	County	\$25,000	Twp / Beach Park	Ligonier Beach Park Demo Grant I
2/19/21	DGLV	\$85,519	Twp / General Fund	Claycomb Road Repair
4/1/21	DCNR	\$21,000	Twp / Beach Park	Ligonier Valley Trail Extension Study RETURNED
4/19/21	DCED	\$30,000	Twp / General Fund	Strategic Management Plan
2021		\$161,519		
1/31/22	County	\$97,400	Twp / LTMA	Deeds Water Line Replacement
4/6/22	Pitt. Found.	\$500	Twp / Rec Board	Kids Corner Garden Program
6/21/22	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		
1/13/23	PennPRIME	\$860	Twp / General Fund	Public Works Safety Gear
6/22/23	County	\$100,000	Twp / General Fund	Stormwater Infrastructure
9/7/23	CDBG	\$147,275	Twp / LTMA	Deeds Water Line Replacement Phase II
2023		\$248,135		
1/12/24	DCNR	\$50,000	Twp / Beach Park	Ligonier Beach master site plan & pool feasibility study
1/27/24	FOLB	\$50,000	Twp / Beach Park	Ligonier Beach master site plan & pool feasibility study
2/8/24	CDBG	\$122,286	Twp / LTMA	Deeds Water Line Replacement Phase II Amended
3/14/24	DGLV	\$32,212	Twp / General Fund	Mallard Lane
3/14/24	DGLV	\$63,846	Twp / General Fund	Hidden Valley Road
10/23/24	LSA	\$172,509	Twp / Capital	10-ton Dump/Plow Truck
2024		\$490,853		

Award Date	Source	Amount	To / Fund	Project
3/19/25	Resident	\$100	Twp / Rec Board	Kids Corner Garden Program
4/1/25	Scott Foundation	\$59,100	Twp / General Fund	Emergency Generator
2/25/25	DCED	\$587,000	Twp / Capital	Carey School Road Pedestrian Safety Project
9/8/25	RK Mellon	\$588,000	Twp / Capital	Carey School Road Pedestrian Safety Project
11/10/25	Lig. Valley Endow	\$75,000	Twp / Capital	Carey School Road Pedestrian Safety Project
7/9/25	CDBG	\$139,000	Twp / Capital	Harvey Road Bridge
2025		\$1,448,200	Other grants applied for. Waiting for selection committees and award notifications	
Cumulative Total		\$3,530,074		

MAJOR PROJECTS

Ligonier Township has a few major projects scheduled for 2026.

Ligonier High School Pedestrian Safety Project

Also known as the Carey School Bridge project, this project will provide dedicated pedestrian access from the Ligonier Valley High School to Walnut Street in the borough. Construction and reconstruction of sidewalks, and a pedestrian bridge over Mill Creek adjacent to the existing Carey School bridge. \$587,000 was awarded by the Pennsylvania Department of Community and Economic Development (DCED) from a multi-modal grant, and \$588,000 towards the project was granted to the Township by the RK Mellon Foundation. This project is a collaboration between Ligonier Township, Ligonier Borough, and the Ligonier Valley School District. Ligonier Township is taking the lead on project management and administration.

Ramsey Road Bridge

The Ramsey Road bridge was forced to close in October of 2024, per the recommendations of an engineering study. The conclusion of that study stated: *“Based on the condition of the structure and the level of repairs/cost required to put the existing bridge back in service at a reduced weight limit, we strongly recommend the pursuit of a replacement structure. A list of recommendations with associated costs is provided below discussing repairs required to re-open the existing bridge, if desired, until such time that the structure can be replaced. An estimated construction cost for a replacement structure is also provided.”* The cost estimate for replacement provided at that time was \$750,000. The Township will do as much preparation and construction as possible in house to reduce the overall cost, at the expense of the public works crew not undertaking other projects.

Bridge-to-culvert replacements

New for the 2026 capital improvement plan, the Township will start setting aside funds for small bridge replacements. The Township is responsible for 25 bridges. The bridges vary in age, construction type, and maintenance requirements. The eight Township owned bridges over 20 feet long are required by state law to be inspected at least every two years. Bridges under 20 feet are exempt from mandatory formal inspections. Short spans that are between 8 and 19 feet in length are scattered throughout the township. The public works crew inspects these shorter bridges on a regular basis and makes repairs as needed, but as the bridges are shorter than 20 feet in length they do not require bi-annual inspections by professional engineers. Some of these bridges are in advanced states of deterioration. Rather than replace the bridges with new bridges, the plan is to replace them with concrete box culverts. Box culverts have a larger up-front cost, but are designed to last for 100 years, making the cost over the life of the span much lower. The cost of each individual project will vary depending on many factors, but at this time the Township’s engineer estimates that the average cost will be \$500,000 per project. For liability reasons, the bridges to be replaced in future years are not listed here.

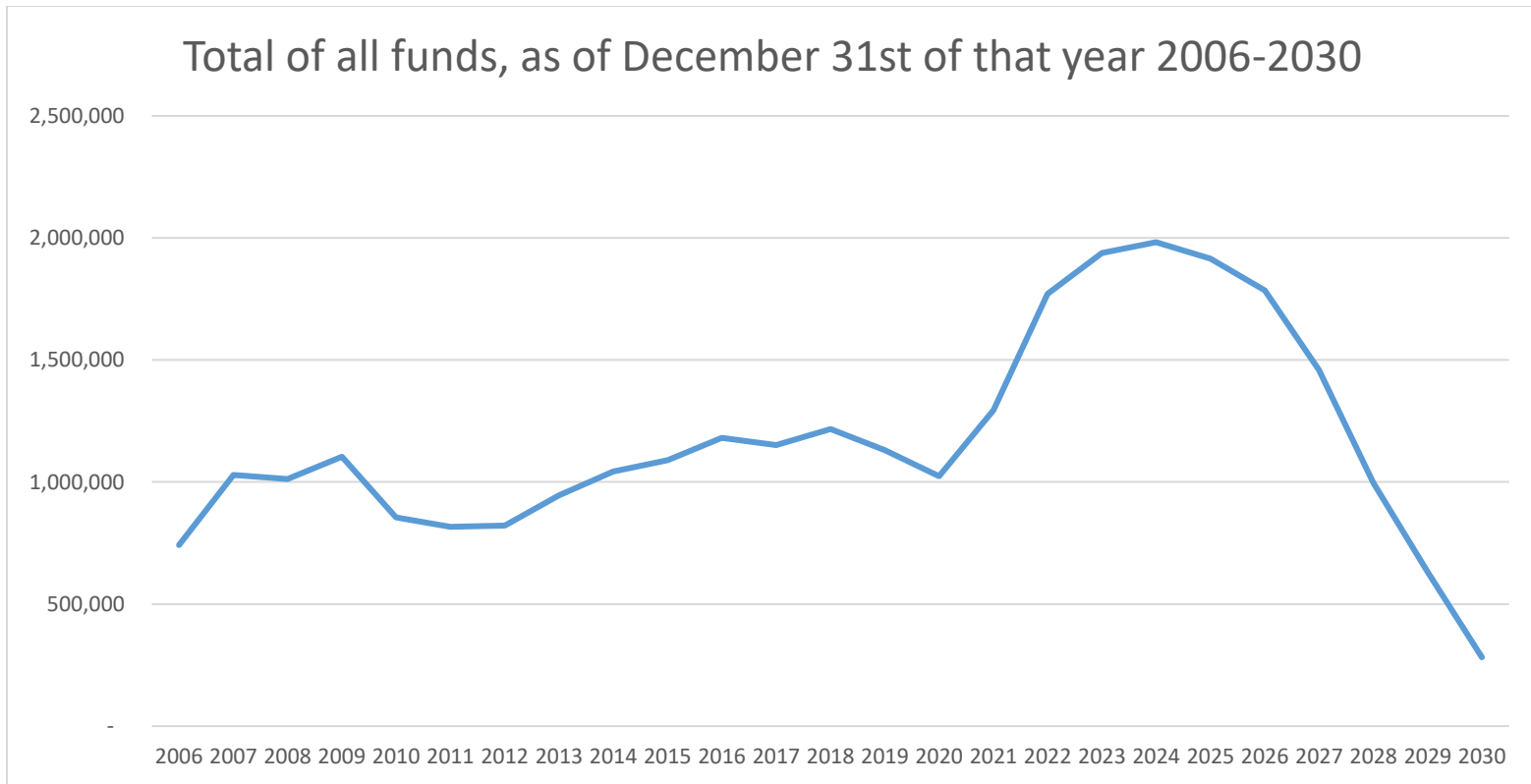
FUND BALANCES

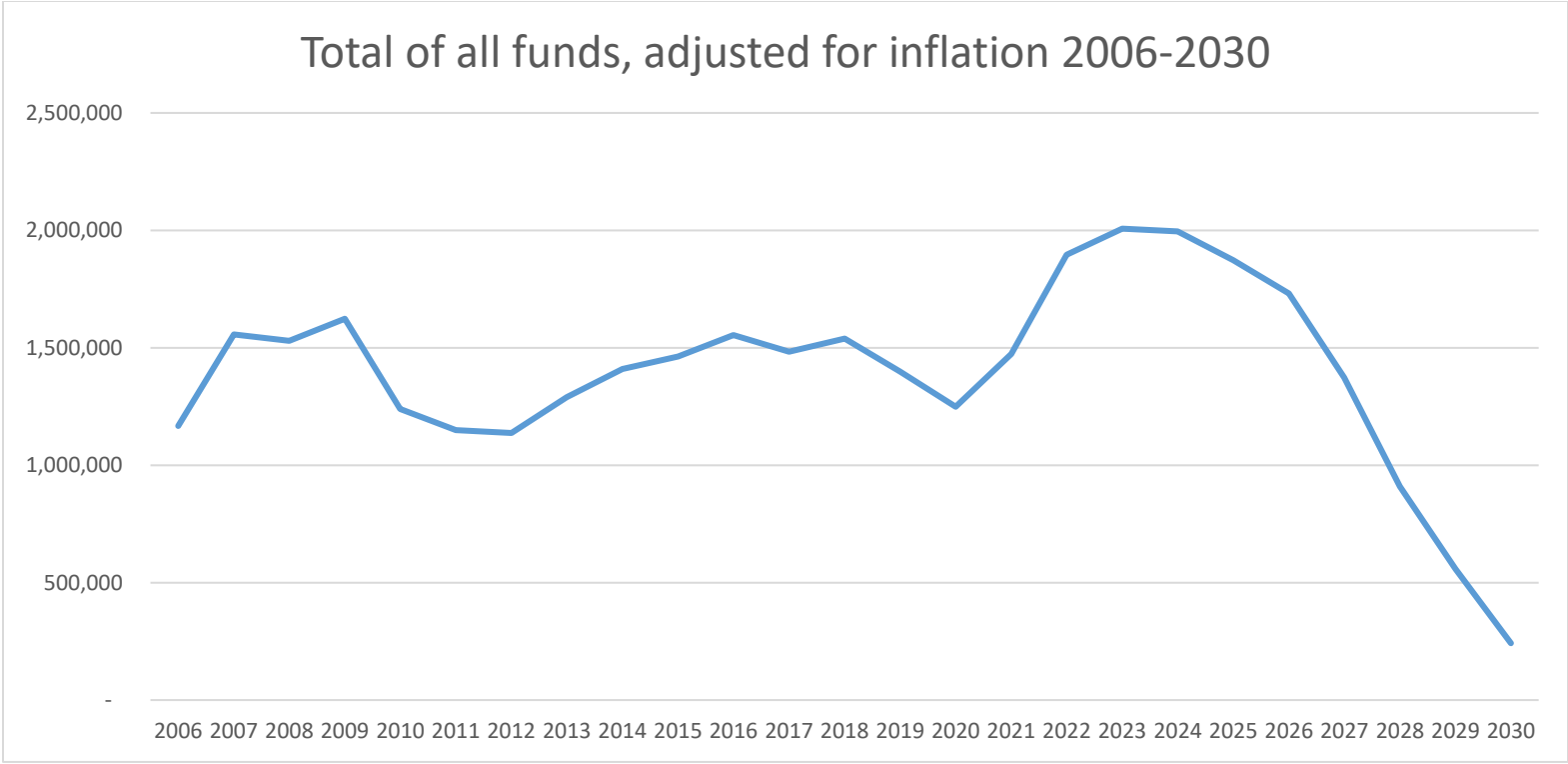
Below are the combined fund balances of the major Township funds.

2006 through 2023 are the actual end of year fund balances; 2024 is the bank statements as of December 31, which does not quite match the audited financial statements due to timing issues recording interest earnings and transferring funds from operating to capital; 2025 is the projected end of year fund balance; 2026-2030 are the projected end of year balances, using this five-year plan as a guide.

Year	General Fund	General Fund Reserves	Capital Fund	American Rescue	Liquid Fuels	Total	Inflation adjusted to 1/1/2025
2006	642,903	-	-		98,399	741,302	1,166,948
2007	970,872				58,456	1,029,328	1,556,817
2008	980,464				32,200	1,012,664	1,530,215
2009	1,085,657				18,037	1,103,694	1,623,585
2010	848,251				6,619	854,870	1,239,021
2011	732,014				84,254	816,268	1,149,033
2012	748,883				73,274	822,157	1,137,519
2013	814,445		103,701		27,600	945,746	1,289,154
2014	790,281		151,868		100,296	1,042,445	1,410,297
2015	908,932		130,896		49,337	1,089,165	1,462,831
2016	1,043,423		71,934		65,789	1,181,146	1,554,126
2017	1,107,898		39,620		3,223	1,150,741	1,482,846
2018	953,798		72,601		190,488	1,216,887	1,538,690
2019	1,033,332		53,384		44,528	1,131,244	1,398,443
2020	910,025		27,993		86,261	1,024,279	1,249,199
2021	1,073,322		156,700	56,721	7,089	1,293,823	1,474,200
2022	1,222,801		112,279	365,832	70,417	1,771,329	1,895,908
2023	503,854	1,055,183	105,180	168,847	105,180	1,938,244	2,007,276
2024	503,129	1,335,393	44,447		99,440	2,207,944	1,995,386
2025	199,956	1,481,043	8,619		225,535	1,915,153	1,873,118
2026	1,570,751		26,967		187,000	1,784,718	1,731,177
2027	1,402,734		43,574		13,382	1,459,690	1,373,423
2028	980,188		5,578		10,876	996,642	909,608
2029	625,233		86,234		(80,721)	630,746	558,395
2030	345,742		33,131		(96,888)	281,985	242,151

Not included: Ligonier Beach Fund (restricted); Developer/Escrow Fund (other than American Rescue Plan Act monies held in that fund); K-9 fund (records only available 2015-2018, and in 2019 the fund was transferred to the LVPD)





2026-2030 assumes 3% inflation

Fee Schedule

Section 1. The following fee schedule is hereby adopted by the Township of Ligonier for the 2026 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>
Fence Permit	\$25 residential / \$40 commercial
Right-of-Way Permit	\$25 residential / \$40 commercial
Road Opening Permit Fee	As set forth by PennDOT for highway occupancy permits & restoration charges
Driveway Permit	\$25 residential / \$40 commercial
Demolition Permit not requiring a building permit	\$50 residential / \$65 commercial
Fireworks Sales/Event Permit	\$100
Home Business Permit	\$40
No Impact Home Business Permit	\$25
Junk motor vehicle registration	\$25
Grading permit	\$200
Holding tank inspection fee	The hourly rate on the 2026 S.E.O. fee schedule with a minimum fee of one hour

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 assignment letters	\$10
Planning Module I review for DEP approval	\$50
Planning Module II 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
Nonconformity certificate	\$25
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%
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	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

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)

RESOLVED this 9th day of December, 2025.