Ligonier Township

2027 Budget & Five Year Forecast



As submitted to the Ligonier Township Board of Supervisors, November 10, 2026

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Cover photo is Swank Road, a major project undertaken with grant support from the Westmoreland Conservation District through their Dirt, Gravel, and Low Volume Road program. Prior to this project, the middle section of Swank Road was a sunken road that acted like a funnel, washing out the road, and depositing rocks and dirt onto Lower Swank, and sedimentary runoff into an unnamed tributary of Mill Creek.

TOWNSHIP OF LIGONIER
RESOLUTION NO. 2026-R-24

A RESOLUTION OF THE BOARD OF SUPERVISORS OF LIGONIER TOWNSHIP, ADOPTING THE 2027 OPERATING BUDGET, CAPITAL BUDGET, LIQUID FUELS BUDGET, AND 2027-2031 FIVE-YEAR PLAN

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

Section 1. The 2027 Operating Budget, as contained within this budget document, is hereby adopted and approved for the 2027 Fiscal Year beginning January 1, 2027 and ending December 31, 2027.

Section 2. The 2027 Capital Budget, as contained within this budget document, is hereby adopted and approved for the 2027 Fiscal Year beginning January 1, 2027 and ending December 31, 2027.

Section 3. The Liquid Fuels Fund, the Ligonier Beach Fund, the Ligonier Trail Fund, and other funds contained within this budget document are also hereby approved for the 2027 Fiscal Year beginning January 1, 2027 and ending December 31, 2027.

Section 4. These adopted budgets also include five-year plans which consist of the budgetary years 2027-2031 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 2028 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 _____ day of December, 2026.

Budget Message from Michael Strelic, Township Manager

I am pleased to present the 2027 budget and the 2027-2031 five-year forecast to the Ligonier Township Board of Supervisors and the public. This budget document is an accurate picture of Ligonier Township's finances today, next year, and a best estimate of the next five-years. There are no budgetary gimmicks being used, the document is as accurate as it can be with the information known to us at this time. This budget contains no one-time revenues, it contains no budgetary tricks, and it does not rely on grants to balance the budget. As the Township Manager, I want to present the most accurate view of township finances, even if that view is not positive.

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 have recently. 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 three 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 2025, 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 and again for the 2026 budget to 7.5 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 eastern tip of the Township, and Allegheny County, where many of Ligonier's residents live, work, and play, there are 307 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 50% moved the Township up from 276th to 259th highest. 84% of municipalities in our area still have a higher municipal real estate tax. For the average property owner in Ligonier, a 1 mil real estate tax increases resulted in an annual increase of $15.

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. In 2026, funds remaining in the Ligonier Beach fund were transferred to the new Ligonier Trail fund. As of the time of the approval of the 2027 budget, there are no funds dedicated to any capital improvements at the Ligonier Beach park property.

Ligonier Trail Fund
The Ligonier Trail fund was established by Resolution number 2026-R-13, effective July 28, 2026. The funds within the trail fund shall only be used for: 1. Matching funds for grants for trails owned and maintained by Ligonier Township; 2. Received grants for trails owned and maintained by Ligonier Township; 3. Expansion of the existing trail or establishing new trails; 4. Repairs of the existing Ligonier Valley Trail. Grant funds housed within the Ligonier Trail fund are further restricted by the terms of the grant(s).

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 Ligonier Beach Fund and the Ligonier Trail Fund. For grants for capital projects, such as the awarded LSA grant for a 2027 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.

Revenues	2025 Actual	2026 Estimate	2027 Budget	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
Taxes	2,070,313	2,162,576	2,199,428	2,227,696	2,256,529	2,285,940	2,315,938
Licenses, Permits, Charges for Services	123,553	115,.37	115,037	115,037	115,037	115,037	115,037
Fines, Interest Earnings, Rents	54,780	91,847	86,586	86,424	86,269	86,122	85,983
Intergovernmental Revenues	208,339	135,704	134,129	135,663	137,260	138,897	140,576
Public Safety	106,204	101,000	81,833	82,033	82,237	82,445	82,657
Miscellaneous small revenue line items	2,687	2,530	2,418	2,418	2,418	2,418	2,418
Debt, ARP, and other financing sources	40,480	103,426	2,000	2,000	2,000	2,000	2,000
Total Revenues	**2,606,356**	**2,712,121**	**2,621,431**	**2,651,270**	**2,681,750**	**2,712,859**	**2,744,609**

Expenditures	2025 Actual	2026 Estimate	2027 Budget	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
Public Safety (police & fire)	838,517	981,159	982,825	999,838	1,017,191	1,034,892	1,052,946
Public Works	901,200	821,077	873,894	897,804	925,411	948,313	976,176
Planning, Zoning, UCC, Code, SEO	138,525	167,314	145,757	148,510	151,354	154,297	157,340
General Government	632,966	553,459	533,257	555,995	568,951	584,203	597,772
Transfer to the capital fund	275,000	200,000	210,000	350,000	350,000	350,000	500,000
Total Expenditures	**2,786,209**	**2,723,010**	**2,745,733**	**2,952,147**	**3,012,907**	**3,071,704**	**3,284,234**
OPERATING RESULT	**(179,852)**	**(10,889)**	**(124,302)**	**(300,875)**	**(331,157)**	**(358,845)**	**(539,625)**
Beginning Fund Balance	**1,639,136**	**1,459,283**	**1,448,394**	**1,324,092**	**1,023,215**	**692,058**	**333,213**
Ending Fund Balance	**1,459,283**	**1,448,394**	**1,324,092**	**1,023,215**	**692,058**	**333,213**	**(206,412)**

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 Dianne Gove-Stewart, who collects the current year taxes at Town Hall in the Borough. Delinquent taxes are collected by the Westmoreland County Tax Claim Bureau. The real property assessed value of Ligonier Township for 2026 was $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 in 2026. 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 is $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~~ **of $**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 rights-of-way.

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 Scott.

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 Awards 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 revenue was received from the sale of a broken down Dodge 5500 and the sale of a reserve trailer.

Stormwater Grant was related to the Westmoreland County water & sewer grant. Ligonier Township was awarded $100,000, which requires a 50/50 match of $100,000. The grant has been completed, but stormwater issues require constant maintenance.

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, 2023-2031

Revenue	2023 Actual	2024 Actual	2025 Actual	2026 Estimate	2027 Budget	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
Taxes	1,825,333	1,981,669	2,070,313	2,162,576	2,199,428	2,227,696	2,256,529	2,285,940	2,315,938
Licenses, Permits, Charges for Services	129,192	126,310	123,553	115,037	115,037	115,037	115,037	115,037	115,037
Fines, Interest Earnings, Rents	57,491	58,965	54,780	91,847	86,586	86,424	86,269	86,122	85,983
Intergovernmental Revenues	105,034	127,332	208,339	135,704	134,129	135,663	137,260	138,897	140,576
Public Safety	72,568	70,207	106,204	101,000	81,833	82,033	82,237	82,445	82,657
Miscellaneous small revenue line items	1,487	5,415	2,687	2,530	2,418	2,418	2,418	2,418	2,418
Debt and other financing sources	308,532	228,335	40,480	103,426	2,000	2,000	2,000	2,000	2,000
Total Revenues	**2,499,637**	**2,598,232**	**2,606,356**	**2,712,121**	**2,621,431**	**2,651,270**	**2,681,750**	**2,712,859**	**2,744,609**

General Fund Revenue Detail

Revenue detail, 2027-2031 Five-Year Plan

Account – Revenue Description	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
301.10 · Real Estate Taxes - Current	734,691	734,691	734,691	734,691	734,691
301.40 · Real Estate Taxes - Delinquent	15,201	15,201	15,201	15,201	15,201
310.01 · Per Capita Tax - Current	7,110	7,110	7,110	7,110	7,110
310.03 · Per Capita Tax - Delinquent	640	640	640	640	640
310.10 · Real Estate Transfer Tax	203,489	207,559	211,711	215,945	220,265
310.21 · Earned Income Tax - Current	1,046,854	1,067,793	1,089,151	1,110,936	1,113,156
310.23 · Earned Income Tax - Delinquent	21,876	22,314	22,760	23,215	23,679
310.51 · LST Tax - Current	94,567	95,513	96,468	97,432	98,406
310.61 · Amusement Tax - Current	75,000	76,876	78,798	80,769	82,789
321.34 · Heavy Load Permit	36	36	36	36	36
321.60 · Professional and Occupational	767	767	767	767	767
321.80 · Cable Television Franchise	113,279	113,279	113,279	113,279	113,279
322.20 · Demolition Permit	119	119	119	119	119
322.30 · Driveway Permit/ROW	271	271	271	271	271
322.82 · Street Encroachment	565	565	565	565	565
331.12 · Violations of Ordinances	100	100	100	100	100
331.13 · State Police Fines	4860	4860	4860	4860	4860
341.01 · Interest on Checking	2,972	2,823	2,682	2,548	2,421
341.03 · Interest on CDs	23,500	23,500	23,500	23,500	23,500
341.04 · Credit Card Rewards	171	171	171	171	171
341.05 · Rebates	36	36	36	36	36
341.07 · Interest on PLGIT Accounts	36,114	36,114	36,114	36,114	36,114
342.20 · Rent from Home	1,452	1,452	1,452	1,452	1,452
342.30 · Rent from LTMA	6,303	6,303	6,303	6,303	6,303
342.31 · Rent from Office	10,800	10,800	10,800	10,800	10,800

Account – Revenue Description	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
342.54 · Service Line Warranty Royalties	278	264	251	238	226
355.01 · PURTA	1,964	1,998	2,058	2,119	2,183
355.04 · Alcoholic Beverages Licenses	3,826	3,826	3,826	3,826	3,826
355.05 · Pension State Aid	59,919	61,417	62,952	64,526	66,139
355.07 · Foreign Fire Insurance Premium	52,295	52,295	52,295	52,295	52,295
356.01 · Forest Reserves	2,994	2,994	2,994	2,994	2,994
356.02 · Game Commission Lands	13,040	13,040	13,040	13,040	13,040
357.11 · Reimburse VFD Workers' Comp	91	93	95	97	99
361.31 · Preliminary and Final Subdivision	2,026	2,026	2,026	2,026	2,026
341.34 · Hearing Fees	8	8	8	8	8
361.37 · Sign Permits	62	62	62	62	62
361.38 · Zoning Permits	12,445	12,445	12,445	12,445	12,445
361.81 · No Lien Letters	4,078	4,078	4,078	4,078	4,078
361.82 · Address Assignment	22	22	22	22	22
362.41 · Building Permits	52,680	52,680	52,680	52,680	52,680
362.44 · Sewage Permits (SEO Fees)	9,997	10,197	10,401	10,609	10,821
362.45 · Use and Occupancy Permits	515	515	515	515	515
364.60 · Dumpster Day Benefit	1,000	1,000	1,000	1,000	1,000
367.20 · Recreation Program Fees	1,418	1,418	1,418	1,418	1,418
390.10 · Grant, Dirt and Gravel Road	0	0	0	0	0
390.21 · Sale of Minor Equipment	2,000	2,000	2,000	2,000	2,000
TOTAL REVENUE*					

** Totals may not add due to rounding*

Revenue line items with no anticipated 2027-2031 revenues were not included in the above table. It is possible that additional revenue categories are collected in 2027, 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	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Proposed	Increase/ (Decrease)	% Change
400.105	Compensation of Supervisors	12,500	12,500	12,190	12,500	12,500	12,500	-	-
400.192	FICA/Medicare	956	956	933	956	956	956	-	-
400.197	Logo Wear	606	56	1038	1,000	1,066	1,000	-	-
400.198	Seminars and Conventions	-	-	-	350	-	350	-	-
400.341	Advertising	1,177	1,181	1,254	1,409	1,261	1,299	(110)	(7.8%)
400.342	Printing	149	1,135	2,139	1,000	305	1,000	-	-
400.420	Dues and Subscriptions	3,125	5,279	2,626	4,072	3,298	3,331	(741)	(18.2%)
Total400	Legislative Body	18,513	21,107	20,178	21,287	19,386	20,436	(851)	(4.0%)

400.	Legislative (Governing) Body	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 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	1,299	1,338	1,378	1,419	1,462
400.342	Printing	1,000	1,000	1,000	1,000	1,000
400.420	Dues and Subscriptions	3,331	3,364	3,398	3,432	3,466
	Total	20,436	20,508	20,582	20,657	20,734
	% Change from Prior Year	(4.0%)	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 make while ensuring their legislative intent. The manager oversees the municipal workplace.

401.	Executive (Manager)	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Proposed	Increase/ (Decrease)	% Change
401.110	Executive – Salary Manager	85,962	87,500	89,904	92,700	92,700	95,481	2,781	3.0%
401.192	FICA/Medicare	6,547	6,664	6,847	7,092	7,329	7,304	212	3.0%
401.196	Health Insurance	19,976	21,428	23,610	24,883	24,986	26,292	1,409	5.7%
401.198	Other Group Benefits	233	525	731	262	461	471	209	79.8%
401.331	Travel Expense (Mileage)	-	-	221.20	-	-	-	-	-
401.460	Continuing Education	175	99	595	500	272	500	-	-
Total 401	Executive (Manager)	112,893	116,216	121,909	125,437	125,749	130,048	4,611	3.7%

401.	Executive (Manager)	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
401.110	Executive – Salary Manager	95,481	97,391	99,338	101,325	103,352
401.192	FICA/Medicare	7,304	7,450	7,599	7,751	7,906
401.196	Health Insurance	26,292	27,607	28,987	30,436	31,958
401.198	Other Group Benefits	471	480	490	500	510
401.460	Continuing Education	500	500	500	500	500
	Total	130,048	133,428	136,914	140,512	144,226
	% Change from Prior Year	3.7%	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; 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	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Proposed	Increase/ (Decrease)	% Change
402.112	Salary and Wages	42,138	44,829	47,774	47,154	46,247	47,632	478	1.0%
402.192	FICA/Medicare	2,978	3,207	3,924	3,607	3,877	3,644	37	1.0%
402,194	Unemployment Ins.		1,635			-	-	-	-
402.196	Health Insurance	17,875	19,644	3815	4,000	4,000	4,000	-	-
402.198	Other Group Benefits	-	66	-	262	661	661	399	152.3%
402.310	Professional Services	12,699	964	1,112	2,050	1,512	1,512	(538)	(26.2%)
402.311	Accounting & Auditing Services	23,745	27,365	29,564	18,300	28,068	28,910	10,610	58.0%
402.331	Travel Expense (Mileage Reimb.)	86	-	-	-	-	-	-	-
402.390	Bank Srv. Charges	-	-	71	-	339	-	-	-
402.460	Continuing Education	180	-	-	500	565	500	-	-
Total 402	Auditing Services / Financial Administration	99,701	97,710	86,560	75,873	85,268	86,859	10,986	14.5%

402.	Auditing Services/ Financial Administration	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
402.112	Salary and Wages	47,632	48,585	49,556	50,547	51,558
402.192	FICA/Medicare	3,644	3,717	3,791	3,867	3,944
402.196	Health Insurance	4,000	4,000	4,000	4,000	4,200
402.198	Other Group Benefits	661	661	661	661	661
402.310	Professional Services	1,512	1,512	1,512	1,512	1,512
402.311	Accounting & Auditing Services	28,910	29,777	30,671	31,591	32,538
402.460	Continuing Education	500	500	500	500	500
	Total	86,859	88,752	90,691	92,678	94,914
	% Change from Prior Year	14.5%	2.2%	2.2%	2.2%	2.4%

Tax Collection - 403

Tax Collection expenses are primarily fees and commissions paid to the elected real estate Tax Collector, Dianne Gove-Stewart, 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	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Proposed	Increase/ (Decrease)	% Change
403.166	Commission	12,000	12,000	12,000	12,000	12,459	12,000	-	-
403.192	FICA/Medicare	918	918	918	918	952	918	-	-
403.215	Postage	1,082	1,876	1,364	1,405	1,958	2,017	612	43.6%
403.217	Tax Bills	3,627	2,972	542	3,390	5,449	5,449	2,059	60.7
403.225	Tax Collector Bond		-	-	300	-	-	(300)	(100.0)
Total 403	Tax Collection	17,628	17,766	14,824	18,013	20,818	20,384	2,371	13.2%

403.	Tax Collection	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
403.166	Commission	12,000	12,000	12,000	12,000	12,000
403.192	FICA/Medicare	918	91	918	918	918
403.215	Postage	2,017	2,078	2,140	2,204	2,270
403.217	Tax Bills	5,449	5,449	5,449	5,449	5,449
402.225	Tax Collector Bond	-	315	-	330	-
	Total	20,384	20,760	20,507	20,901	20,637
	% Change from Prior Year	13.2%	1.8%	(1.2%)	1.9%	(1.3%)

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.

404.	Solicitor/Legal Services	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Proposed	Increase/ (Decrease)	% Change
404.210	Office Supplies	134	-	-	-	-	-		
404.310	Professional Services	13,563	6,975	14,923	15,798	11,831	12,126	(3,672)	(23.2%)
404.314	Special Legal Services	143	-	7,820	3,910	7,820	5,000	1,090	27.9%
404.410	Judgments and Damages	-	-	-	-	-	-	-	-
Total 404	Solicitor/Legal Services	13,839	6,975	22,743	19,708	19,651	17,126	(2,582)	(13.1%)

404.	Solicitor/Legal Services	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
404.310	Professional Services	12,126	12,429	12,740	13,058	13,384
404.314	Special Legal Services	5,000	-	-	-	-
404.410	Judgments and Damages	-	-	-	-	-
	Total	17,126	12,429	12,740	13,058	13,384
	% Change from Prior Year	(13.1%)	(27.4%)	2.5%	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	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Proposed	Increase/ (Decrease)	% Change
405.115	Salary and Wages	-	-	-	-	-	-	-	-
405.192	FICA/Medicare	-	-	-	-	-	-	-	-
405.194	Unemployment Insurance	1,316	-	-	-	-	-	-	-
405.331	Travel Expense	-	-	-	-	-	-	-	-
405.460	Continuing Education	-	-	-	-	-	-	-	-
Total 405	Secretary/Clerk	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	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Proposed	Increase/ (Decrease)	% Change
406.313	Engineering and Architectural Services	21,887	20,209	-	-	-	-	-	-
406.460	Continuing Education Reimb.	(300)	-	-	-	-	-	-	-
Total 406	Other General Government Administration	21,587	20,209	-	-	-	-	-	-

406.	Other General Government Administration	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
406.313	Engineering and Architectural Services	-	-	-	-	-
	Total	-	-	-	-	-
	% Change from Prior Year	-	-	-	-	-

Data Services – 407

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

IT Memberships and subscriptions covers Microsoft exchange as well as administration and support of the township website. Funds are included in the 2027 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	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Proposed	Increase/ (Decrease)	% Change
407.11	IT-Networking/ Phones	17,887	15,032	18,546	16,079	16,771	17,357	1,278	8.0%
407.15	IT Hardware/ Software	244	1,734	475	4,800	8,565	-	(4,800)	(100.0%)
407.42	IT Membership and Subscription	647	985	999	2,320	1,096	1,096	(1,224)	(52.8%)
Total 407	IT-Networking Services	18,778	17,751	20,020	23,199	26,432	18,453	(4,746)	(20.5%)

407.	IT-Networking Services	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
407.11	IT-Networking/Phones	17,357	17,964	18,593	19,244	19,918
407.15	IT Hardware/Software	-	-	-	1,600	1,600
407.42	IT Membership and Subscription	1,096	1,096	1,096	1,096	1,096
	Total	18,453	19,060	19,689	21,940	22,614
	% Change from Prior Year	(20.5%)	3.3%	3.3%	11.4%	3.1%

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 ongoing operating 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 2025.

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	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Proposed	Increase/ (Decrease)	% Change
408.101	Engineering Services	-	-	32,562	30,000	16,645	17,260	(12,740)	(42.5%)
Total 408	Engineering Services	-	-	32,562	30,000	16,645	17,260	(12.740)	(42.5%)

406.	Other General Government Administration	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
408.101	Engineering Services	17,260	31,108	32,258	33,450	34,686
	Total	17,260	31,108	32,258	33,450	34,686
	% Change from Prior Year	(42.5%)	80.2%	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 services, security services, and other ancillary expenses relating to operating a town hall.

409.	General Government	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Proposed	Increase/ (Decrease)	% Change
409.210	Office Supplies	1,619	1,684	2,124	2,235	1,493	1,530	(705)	(31.6%)
409.215	Postage	982	870	245	468	159	164	(304)	(64.9%)
409.216	Sundries	918	1,828	2,096	2,187	1,656	1,697	(490)	(22.4%)
409.233	Propane	7,864	8,607	12,766	11,170	11,498	11,784	614	5.5%
409.236	Building Supplies	3,650	4,233	6,243	5,078	8,450	8,660	3,582	70.5%
409.252	Computer/Copier Parts & Maint.	2,178	2,067	3,024	2,937	2,537	2,600	(337)	(11.5%)
409.317	Security Services	6,839	3,061	7,349	2,600	13,785	2,600	-	-
409.318	Cleaning Services	5,366	5,847	5,486	6,190	6,031	7,640	1,450	23.4%
409.325	Internet Fees	4,568	3,034	3,378	3,462	3,451	3,536	74	2.1%
409.361	Electricity	6,409	7,272	10,908	9,950	12,343	12,650	2,700	27.1%
409.365	Solid Waste Removal	6,813	7,363	7,625	7,968	7,655	7,845	(123)	(1.5%)
409.367	Refuse	1,116	2,393	1,667	3,794	3,472	5,044	1,250	32.9%
409.371	Land and Building Maintenance	4,892	5,292	57,078	5,885	24,035	5,885	-	-
409.450	Professional Fees	-	22	-	-	-	-	-	-
409.74	Machinery & Equipment	6,152	6,118	68,816	-	-	-	-	-
Total 409	General Government	59,366	59,689	188,805	63,925	96,564	71,635	7,710	12.1%

409.	General Government	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
409.210	Office Supplies	1,530	1,568	1,607	1,647	1,688
409.215	Postage	164	169	500	515	530
409.216	Sundries	1,697	1,739	1,782	1,827	1,872
409.233	Propane	11,784	12,077	12,377	12,685	13,000
409.236	Building Supplies	8,660	8,875	9,096	9,322	9,554
409.252	Computer/Copier Parts & Maintenance	2,600	2,665	2,731	2,799	2,868
409.317	Security Services	2,600	2,665	2,731	2,799	2,868
409.318	Cleaning Services	7,640	7,831	8,026	8,226	8,431
409.325	Internet Fees	3,536	3,624	3,714	3,806	3,901
409.361	Electricity	12,650	12,964	13,287	13,617	13,956
409.365	Solid Waste Removal	7,845	8,040	8,240	8,445	8,655
409.367	Refuse	5,044	5,169	5,298	5,430	5,565
409.371	Land and Building Maintenance	5,885	6,031	6,181	6,335	6,492
409.74	Machinery & Equipment	-	-	-	-	-
	Total	71,635	73,417	75,570	77,452	79,381
	% Change from Prior Year	12.1%	2.5%	2.9%	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, 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 the 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 was 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 electricity and propane, are provided free of charge.

410.	Police	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Proposed	Increase/ (Decrease)	% Change
410.200	PCCD Equipment Grant	45,030	6,730	-	-	-	-	-	-
410.233	LVPD-Vehicle Fuel	24,611	25,986	20,936	23,429	25,884	26,531	3,102	13.2%
410.234	LVPD Fuel Reimbursement	(24,604)	(26,488)	(21,262)	(23,429)	(25,217)	(26,531)	(3,102)	13.2%
410.242	Protection to Property and Persons	681,257	721,480	715,734	850,650	850,567	850,650	-	-
410.311	Accounting & Auditing Services	-	-	-	3,000	750	3,000	-	-
Total 410	Police	726,295	727,708	715,408	853,650	851,984	853,650	-	-

410.	Police	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
410.233	LVPD – Vehicle Fuel	26,531	27,194	27,873	28,570	29,284
410.234	LVPD – Fuel Reimbursement	(26,531)	(27,194)	(27,873)	(28,570)	(29,284)
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	-	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	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Proposed	Increase/ (Decrease)	% Change
411.195	Workers Comp	13,746	15,240	10,502	14,710	18,523	18,523	3,813	25.9%
411.233	Vehicle Fuel	8,590	7,465	7,032	8,398	8,056	8,056	(342)	(4.1%)
411.366	Hydrant Maint. Fee	5,654	5,782	6,803	5,795	5,301	5,301	(494)	(8.5%)
411.500	Foreign Fire	49,676	50,351	53,422	53,422	52,295	52,295	(1,127)	(2.1%)
411.540	Contribution to VFD	30,000	43,701	45,100	45,000	45,000	45,000	-	-
Total 411	Fire	107,666	122,540	122,859	127,325	129,175	129,175	1,850	1.5%

411.	Fire	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
411.195	Workers Comp	18,523	18,523	18,523	18,523	18,523
411.233	Vehicle Fuel	8,056	8,056	8,056	8,056	8,056
411.366	Hydrant Maintenance Fee	5,301	5,301	5,301	5,301	5,301
411.500	Foreign Fire	52,295	52,295	52,295	52,295	52,295
411.540	Contribution to VFD	45,000	45,000	45,000	45,000	45,000
	Total	129,175	129,175	129,175	129,175	129,175
	% Change from Prior Year	1.5%	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	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Proposed	Increase/ (Decrease)	% Change
413.110	UCC Inspector	38,521	36,215	31,934	35,143	69,945	44,778	9,635	27.4%
413.112	Code Enforcement Wages	-	-	-	-	-	-	-	-
Total 413	UCC and Code Enforcement	38,521	36,215	31,934	35,143	69,945	44,778	9,635	27.4%

413.	UCC and Code Enforcement	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
413.110	UCC Inspector	44,778	44,778	44,778	44,778	44,778
413.112	Code Enforcement Wages	-	-	-	-	-
	Total	44,778	44,778	44,778	44,778	44,778
	% Change from Prior Year	27.4%	0.0%	0.0%	0.0%	0.0%

414.	Planning and Zoning	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Proposed	Increase/ (Decrease)	% Change
414.112	Salary and Wages	34,853	41,858	42,091	42,016	41,612	38,189	(3,827)	(9.1%)
414.192	FICA/Medicare	2,510	2,985	2,999	3,214	3,162	2,921	(293)	(9.1%)
414.196	Health Insurance	17,008	19,664	21,341	22,240	22,327	24,023	1,783	8.0%
414.198	Other Group Benefits	-	66	-	262	197	201	(61)	(23.3%)
414.215	Postage	-	-	183	-	167	-	-	-
414.314	Legal Services	7,847	7,472	12,958	18,707	16,531	16,944	(1,763)	(9.4%)
414.318	Court Reporter Fees	-	-	550	307	300	307	-	-
414.319	Planning Commission Fees	1,470	1,590	810	2,310	1,505	2,310	-	-
414.320	Zoning Hearing Board Compensation	420	750	480	900	555	900	-	-
414.331	Travel Expense	295	2	-	303	96	-	(303)	(100.0%)
414.341	Advertising	-	-	-	-	179	-	-	-
414.450	Professional Services	425	-	-	-	-	-	-	-
414.460	Continuing Education	495	55	465	500	483	500	-	-
Total414	Planning & Zoning	65,324	74,421	81,877	90,759	87,114	86,295	(4,464)	(4.9%)

414.	Planning and Zoning	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
414.112	Salary and Wages	38,189	38,953	39,732	40,526	41,337
414.192	FICA/Medicare	2,921	2,980	3,039	3,100	3,162
414.196	Health Insurance	24,023	25,224	26,485	27,810	29,200
414.198	Other Group Benefits	201	205	209	213	218
414.314	Legal Services	16,944	17,367	17,801	18,246	18,702
414.318	Court Reporter Fees	307	315	322	330	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	-	-	-	-	-
414.460	Continuing Education	500	500	500	500	500
	Total	86,295	88,754	91,299	93,936	96,667
	% Change from Prior Year	(4.9%)	2.8%	2.9%	2.9%	2.9%

Health and Human Services – 422, 426, 429

Animal Control formerly included a monthly retainer for the services of a humane kennel operator. This expense was moved to the LVPD, as they are the sole users of this service.

Recycling refers to the Township's contract with Royal Oak Recycling for the collection and processing of paper and cardboard from the twelve recycling bins at the Municipal Complex. Prior year expenses over the Royal Oak baseline of $60 per month are related to recyclable materials collected during Dumpster Day events.

LTMA Fuel from the Township's fuel 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, code enforcement, 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	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Proposed	Increase/ (Decrease)	% Change
422.320	Dog Control Services	-	-	250	-	-	-	-	-

426.	Recycling Paper/ Cardboard	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Proposed	Increase/ (Decrease)	% Change
426.530	Recycling Paper/ Cardboard-Other	660	1,102	810	720	977	720	-	-

426.	Recycling Paper/Cardboard	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 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%	0.0%	0.0%	0.0%

429.	Wastewater Collection and Treatment	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Proposed	Increase/ (Decrease)	% Change
429.233	LTMA Fuel	12,309	11,747	9,995	11,550	11,812	11,960	410	3.6%
429.234	LTMA Fuel Reimbursement	(12,720)	(11,677)	(9,435)	(11,550)	(12,691)	(11,960)	(410)	3.6%
429.450	SEO Expenses	11,573	18,617	24,155	14,501	11,134	14,684	183	1.3%
Total 429	Wastewater Collection and Treatment	11,161	18,686	24,714	14,501	10,259	14,684	183	1.3%

429.	Wastewater Collection and Treatment	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
429.233	LTMA Fuel	11,960	12,109	12,261	12,414	12,569
429.234	LTMA Fuel Reimbursement	(11,960)	(12,109)	(12,261)	(12,414)	(12,569)
429.450	Sewage Enforcement Officer (SEO) Expenses	14.684	14,978	15,277	15,583	15,894
	Total	14,684	14,978	15,277	15,583	15,894
	% Change from Prior Year	1.3%	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, health insurance, vision and dental, life insurance, and short-term disability. 2026 saw unemployment moved to Employer paid benefits section 481.

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 of fuel 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, tar for crack sealing, 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, road closed signs, hidden driveway signs, etcetera.

Street Electricity is electric costs for the traffic signals throughout the Township. For the year 2023 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. The 2027 budget year proposes returning to a maintenance-only baseline of funding.

430.	General Services-Administration	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Proposed	Increase/ (Decrease)	% Change
430.110	Salary and Wages-Appointed	26,031	72,720	74,769	78,240	81,253	82,400	4,160	5.3%
430.112	Salary and Wages-FT/PT	284,823	310,305	339,515	338,746	338,853	368,631	29,885	8.8%
430.192	FICA/Medicare	24,831	29,126	31,344	31,899	32,125	34,504	2,605	8.2%
430.194	Unemployment Insurance	2,955	4,122	5,972	5,450	323	-	(5,450)	(100.0%)
430.196	Health Insurance	119,341	151,279	160,748	167,781	162,598	184,043	16,262	9.7%
430.198	Other Group Benefits	-	2,186	1,683	1,836	1,924	1,924	88	4.8%
430.238	Clothing & Uniforms	3,642	3,828	4,163	4,186	5,047	7,000	2,814	67.2%
430.242	First Aid Supplies	704	824	1,297	1,214	1,572	1,611	397	32.7%
430.260	Materials & Tools	6,462	6,216	4,694	4,254	7,389	7,574	3,320	78.0%
430.321	Communication-FCC Licenses	275	-	-	-	-	-	-	-
430.331	Travel Reimbursement	38	-	-	-	-	-	-	-

430.	General Services-Administration	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Proposed	Increase/ (Decrease)	% Change
430.460	Continuing Education	980	-	30	800	188	800	-	-
430.470	CDL, Drug & Alcohol Testing	502	2,245	784	2,299	1,584	1,623	(676)	(29.4%)
432.245	Highway Supplies-Salt	-	-	-	-	-	-	-	-
433.361	Traffic Control Electricity	-	3,840	6,065	5,699	6,104	6,226	527	9.3%
434.361	Street Electricity	-	815	-	-	-	-	-	-
437.251	Repair of Vehicle & Machinery	48,679	49,045	49,479	58,200	50,167	51,422	(6,778)	(11.6%)
Total 430	General Services-Administration	519,262	636,550	680,543	700,604	689,125	747,758	47,154	6.7%

430.	General Services - Administration	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
430.110	Salary and Wages-Appointed	82,400	84,048	85,729	87,444	89,192
430.112	Salary and Wages-FT/PT	368,631	379,690	391,081	402,813	414,897
430.192	FICA/Medicare	34,504	35,476	36,476	37,505	38,563
430.194	Unemployment Insurance	-	-	-	-	-
430.196	Health Insurance	184,043	193,245	202,907	213,053	223,705
430.198	Other Group Benefits	1,924	1,924	1,924	1,924	1,924
430.238	Clothing & Uniforms	7,000	7,175	7,354	7,538	7,726
430.242	First Aid Supplies	1,611	1,651	1,693	1,735	1,779
430.260	Materials & Tools	7,574	7,764			
430.460	Continuing Education	800	800	800	800	800
430.470	CDL, Drug & Alcohol Testing	1,623	1,663	1,703	1,744	1,787
432.245	Highway Supplies-Salt	-	-	-	-	-
433.361	Traffic Control Electricity	6,226	6,351	6,478	6,607	6,739
437.251	Repair of Vehicle & Machinery	51.422	52,708	54,026	55,377	56,762
	Total	747,758	772,494	798,129	824,698	852,238
	% Change from Prior Year	6.7%	3.3%	3.3%	3.3%	3.3%

438.	Maintenance and Repairs of Road	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Proposed	Increase/ (Decrease)	% Change
438.231	Vehicle Fuel-Gasoline	4,432	8,923	7,314	5,699	5,977	6,127	428	7.5%
438.232	Vehicle Fuel-Diesel	29,659	33,849	35,998	36,495	38,527	38,527	2,032	5.6%
438.245	Repair of Roads and Maintenance	61,988	55,022	57,389	64,000	35,272	53,456	(10,544)	(16.5%)
438.246	Road Signs and Delineators	5,881	2,729	3,186	2,448	4,477	3,326	878	35.9%
438.260	PW-Small Tools & Minor Equipment	170	1,049	-	104	16	16	(88)	(84.5%)
438.338	Vehicle Inspections	306	85	96	137	114	117	(20)	(14.8%)
438.384	Rental of Machinery & Equip.	180	735	14	14,140	8,498	14,281	141	1.0%
438.399	PA One Call	474	278	419	445	279	286	(159)	(-35.7%)
438.74	Machinery & Equipment MLC Lease	9,570	9,570	9,570	-	-	-	-	-
Total 438	Maintenance and Repairs of Road	104,700	112,240	113,987	123,467	93,161	116,136	(7,331)	(5.9%)

438.	Maintenance and Repairs of Road	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
438.231	Vehicle Fuel-Gasoline	6,127	6,280	6,437	6,598	6,763
438.232	Vehicle Fuel-Diesel	38,5277	38,527	38,527	38,527	38,527
438.245	Repair of Roads and Maintenance	53,456	52,324	53,984	50,000	50,000
438.246	Road Signs and Delineators	3,326	3,326	3,326	3,326	3,326
438.260	PW-Small Tools & Minor Equipment	16	16	17	17	18
438.338	Vehicle Inspections	117	120	123	126	128
438.384	Rental of Machinery & Equipment	14,281	14,424	14,568	14,714	14,861
438.399	PA One Call	286	293	300	308	315
	Total	116,136	115,310	117,282	113,615	113,938
	% Change from Prior Year	(5.9%)	(0.7%)	1.7%	(3.1%)	(0.3%)

446.	Stormwater Management & Flood Control	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Proposed	Increase/ (Decrease)	% Change
446.040	Stormwater GIS	-	656		-	-	-	-	-
446.042	Stormwater Management R&M Supplies	116	155,237	47,234	38,756	34,780	10,000	(28,756)	(74.2%)
Total 446	Stormwater Management & Flood Control	116	155,893	47,234	38,756	34,780	10,000	(28,756)	(74.2%)

446.	Stormwater Management & Flood Control	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
446.040	Stormwater GIS	-	-	-	-	-
446.042	Stormwater Management R&M Supplies	10,000	10,000	10,000	10,000	10,000
	Total	10,000	10,000	10,000	10,000	10,000
	% Change from Prior Year	(74.2%)	0.0%	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. Expenditures from this line item have included upgrades and repairs to the Ligonier Valley Trail, Ligonier Beach Park, Wilpen Playground, and the Community Gardens.

Parks Operations & Maintenance includes the landscape maintenance at the Mill Creek Memorial Park and the Community Gardens at the Loyalhanna Watershed property. Prior to 2027, Ligonier Beach Park expenses were paid from this line item.

Ligonier Beach Park is a new line item that captures the cost of ownership of the property. These expenses were formerly included in the general Parks Operation & Maintenance line item.

Libraries refers to donations to the Ligonier Valley Library.

450-459	Culture-Recreation	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Proposed	Increase/ (Decrease)	% Change
452.247	Supplies	661	3,476	1,468	3,465	1,569	3,465	-	0.0%
452.99	Trail	-	-	-	-	-	-	-	0.0%
454.100	Parks Operations & Maintenance	3,578	3,923	5,307	5,106	4,923	803	(4,303)	(84.3%)
454.200	Ligonier Beach Park	-	-	-	-	-	4,320	4,320	100.0%
456	Libraries	1,500	1,500	1,500	1,500	1,500	1,500	-	0.00
Total 450-459	Culture-Recreation	5,739	8,899	8,275	10,071	7,992	10,088	17	0.2%

450-459	Culture-Recreation	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
452.247	Supplies	3,465	3,465	3,465	3,465	3,465
452.99	Trail	-	-	-	-	-
454.100	Parks Operations & Maintenance	803	803	803	803	803
454.200	Ligonier Beach Park	4,320	4,320	4,320	4,320	4,320
456	Libraries	1,500	1,500	1,500	1,500	1,500
	Total	10,088	10,088	10,088	10,088	10,088
	% Change from Prior Year	0.2%	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	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Proposed	Increase/ (Decrease)	% Change
471.20	DCED Loan Payment	23,968	-	-	-	-	-	-	-

470.	Debt Service	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
471.20	DCED Loan Payment	-	-	-	-	-
	% Change from Prior Year	-	-	-	-	-

Unemployment Insurance – 481

Unemployment Insurance is required for Township employees. Before 2026, unemployment insurance had been paid in Public Works line item 430.194. However, the DCED Chart of accounts stipulates unemployment insurance, if not distributed by department, may be budgeted in line item 481.30. Since unemployment insurance must be provided for all employees affecting several departments, excluding elected officials, it is more properly reflected in Employer Paid Benefits.

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. Additionally, in 2025, an overage in the Municipal Pension State Aid for Non-Uniform Funds was also received. This resulted in once again returning the overage to the state in 2026.

Workers' Compensation – 484

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

481-484	Employer Paid Benefits	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Proposed	Increase/ (Decrease)	% Change
481.30	Unemployment Insurance	-	-	-	-	5,745	3,850		
483.10	Police Pension Contribution	16,351	-	-	-	-	-	-	-
483.30	Non-Uniform Pension Contribution	69,921	68,37	56,521	57,050	50,866	61,145	4,095	7.2%
484.00	Workers' Compensation Insurance	14,280	8,163	10,435	10,373	12,113	8,409	(1,964)	(18.9%)
Total 481-484	Employer Paid Benefits	100,552	76,537	66,956	67,423	68,724	73,404	5,981	8.9%

481-484	Employer Paid Benefits	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
481.30	Unemployment Compensation	3,850	3,850	3,850	3,850	3,850
483.30	Non-Uniform Pension Contribution	61,145	66,367	68,044	69,766	71,534
484.00	Workers' Compensation Insurance	8,409	20,243	20,850	21,476	22,120
	Total	73,404	90,460	92,744	95,091	97,504
	% Change from Prior Year	8.9%	23.2%	2.5%	2.5%	2.5%

Insurance - 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 on township employees who handle money.

486-488	Insurance, Casualty, and Surety	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Proposed	Increase/ (Decrease)	% Change
486.00	Insurance	38,055	50,968	49,012	63,170	61,262	62,794	(376)	(0.6%)
486.01	Deductibles	-	-	-	1,000	1,000	1,000	-	0.00%
486.60	Fidelity and Surety Bonds	2,713	2,713	613	2,441	2,991	3,051	610	25.0%
Total 486-488	Insurance, Casualty, and Surety	40,768	53,681	49,625	66,611	65,253	66,844	234	0.4%

486-488	Insurance, Casualty, and Surety	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
486.00	Insurance	62,794	64,364	65,973	67,623	69,314
486.01	Deductibles	1,000	1,000	1,000	1,000	1,000
486.60	Fidelity and Surety Bonds	3,051	3,112	3,174	3,237	3,302
	Total	66,844	68,475	70,147	71,860	73,615
	% Change from Prior Year	0.4%	2.4%	2.4%	2.4%	2.4%

Other – 490

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

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

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

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

490	Other Expenditures	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Proposed	Increase/ (Decrease)	% Change
490.10	Grant, Dirt and Gravel Road	-	-	59,436	-	-	-	-	0.0%
489.00	All other Unclassified Expenditures	-	-	-	-	-	-	-	-
491.00	Refunds of Prior Year Revenues	17	-	-	-	-	-	-	-
492.30	Transfer to Capital	33,852	-	275,000	200,000	200,000	210,000	10,000	5.0%
Total		33,869	-	334,436	200,000	200,000	210,000	10,000	5.0%

490	Other Expenditures	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 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	210,000	350,000	350,000	350,000	500,000
492.35	Transfer to Highway Aid	-	-	-	-	-
	Total	210,000	350,000	350,000	350,000	500,000
	% Change from Prior Year	5.0%	66.7%	0.0%	0.00%	42.9%

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Proposed
Prior and proposed expenditures	2,150,178	2,381,895	2,786,209	2,706,472	2,723,010	2,745,733

	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
Five-year plan expenditures	2,745,733	2,952,147	3,012,907	3,071,704	3,284,234

Liquid Fuels Fund

2027 Liquid Fuels Fund

	Income	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Line Item Notes
341.01	Interest on Checking	1	1	1	-	-	
341.02	Interest on Savings	13,538	17,920	16,677	9,021	9,928	PA Invest
354.03	PA Winter Maint Agreement	-	18,020	12,520	12,520	12,770	Formerly budgeted to general fund
355.02	Liquid Fuels Tax	372,422	373,609	369,643	360,837	368,579	Per mile + per capita
355.03	State Road Turnback	3,840	3,840	3,840	3,840	3,840	Fixed amount for 0.90 miles of Austraw Road
392.01	Transfer from General Fund	-	-	-	-	-	
	Total Income	**389,801**	**413,390**	**402,681**	**386,218**	**395,117**	

	Expense	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Line Item Notes
430.74	Machinery & Equipment	-	-	-	-	-	Salt storage facility?
432.24	Salt & Anti-skid	42,600	63,374	124,495	70,000	110,400	Actual $92,000 in 2025
434.361	Street Electricity	4,404	-			-	Electric expenses moved to GF
438.24	Contract Service	308,034	-	-	300,000	325,000	Chip-seal roads contract
438.245	Contracted Services	-	229,660	334,698	-	-	
492.01	Transfer to GF	-	-	-	-	-	
	Total Expense	**355,039**	**293,035**	**459,193**	**370,000**	**435,400**	
	Net Profit/Loss	**34,763**	**120,355**	**(56,512)**	**16,218**	**(40,283)**	
Fund Beginning Balance		**149,589**	**184,352**	**304,707**	**248,194**	**187,000**	
Fund Ending Balance		**184,352**	**304,707**	**248,194**	**187,000**	**146,717**	

2027-2031 Liquid Fuels Fund Plan

	Income	2027 Budget	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Line Item Notes
341.01	Interest on Checking						Between 1 and 5 cents a month
341.02	Interest on Savings	9,928	2,429	528	(1,439)	(3,474)	Interest on beginning balance
354.03	PA Winter Maintenance Agreement	12,770	13,026	13,286	13,552	13,823	Springer & Owl Hollow
355.02	Liquid Fuels Tax	368,579	368,579	368,579	368,579	368,579	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	**395,117**	**387,873**	**386,233**	**384,532**	**382,768**	

	Expense	2027 Budget	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Line Item Notes
430.45	Contracted Services						Bridges
430.74	Machinery & Equipment	-					Salt storage facility
432.24	Salt & Anti-skid	110,400	110,400	110,400	110,400	110,400	
434.361	Street Electricity						Electric expenses moved to GF
438.24	Contracted Services	325,000	325,000	325,000	325,000	325,000	$325,000 per year for 5 year cycle
438.74	Machinery & Equipment						New salt / plow truck(s)
	Total Expense	**435,400**	**435,400**	**435,400**	**435,400**	**435,400**	
	Net Profit/Loss	**(40,283)**	**(47,526)**	**(49,167)**	**(50,868)**	**(52,632)**	
Fund Beginning Balance		**187,000**	**146,717**	**99,191**	**50,024**	**(844)**	
Fund Ending Balance		**146,717**	**99,191**	**50,024**	**(844)**	**(53,476)**	

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	2027
Baltic Road	2023	Single seal	2028
Barron Road	Unknown		2028
Baton Road	2023	Single seal	2028
Beech Drive	2021	Fibermat	2028
Bell Street	Unknown		2028
Berkley Road	2025	Single seal	2030
Betz Road	2021	Single seal	2028
Brallier Drive	2026	Single seal	2031
Buell Lane	2026	Single seal	2031
Byers Lane	2026	Single seal	2031
California Avenue	2026	Single seal	2031
Cavalry Street	2023	Single seal	2028

Road	Last Resurfaced	Resurfaced with	Estimated next resurfacing
Carey School Road	2023	Single seal	2028
Center Street	2026	Single seal	2031
Charleston Drive	2017	Fibermat	2027
Charlotte Drive	2026	Single seal	2031
Chrisner Road	2025	Single seal	2030
Clark Hollow Road	2025	Single seal	2030
Claycomb Road	2025	Single seal	2030
Clifford Woods Road	2024	Single seal	2027
Country Club Road	2026	Single seal	2031
Crossmead Drive	2026	Single seal	2031
Crystal Creek Drive	2017	Fibermat	2027
Darr Street	2026	Single seal	2031
Deeds Road	2023	Single seal	2028
Deerfield Lane	2017	Fibermat	2027
Dickey Road	2023	Single seal	2028
Dogwood Road	2017	Fibermat	2027
Edgemont Road	2026	Single seal	2031
Fairview School Road	2022	Single seal	2028
Fire-Hall Road	2024	Single seal	2027
Forbes Drive	2021	Fibermat	2028
Franklin Street	2024	Asphalt	2037
Freeman Road	2022	Single seal	2028
Giesey Road	2022	Single seal	2028
Gregg Avenue	2021	Fibermat	2028
Griffith Road	2024	Single seal	2027
Hall Road	2019	Fibermat	2027
Umheys Road	2024	Single seal	2027
Harvey Road	2024	Single seal	2027
Hermitage Circle	2021	Fibermat	2028
Hi Acre Drive	2026	Single seal	2031

Road	Last Resurfaced	Resurfaced with	Estimated next resurfacing
Hidden Valley Road	2025	Driving Surface Aggreg.	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		2028
Jacob Miller Road	2026	Single seal	2031
Jinks Trail	2025	Double seal	2030
Kissell Springs Road	2023	Single seal	2027
Lake Drive	2019	Fibermat	2028
Laurel Drive	2021	Fibermat	2028
Locust Street	2026	Single seal	2031
Longbridge Road	Unknown	Single seal	2028
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	2028
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	2026	Single seal	2031
Muir Road	2024	Single seal	2027
Myers School Road	2025	Single seal	2030

Road	Last Resurfaced	Resurfaced with	Estimated next resurfacing
Nicely Road	2026	Single seal	2031
Oakview Drive	2021	Fibermat	2028
Old Lincoln Highway (East)	2026	Single seal	2031
Old Lincoln Highway (West)	2021	Single seal	2028
Old Linn Run Road	2026	Single seal	2031
Old Route 271	2023	Asphalt	2027
Orchard Lane	Unknown		2027 (LTMA)
Orme Road	2025	Single seal	2030
Peoples Road	2023	Single seal	2028
Peters Road	2026	Single seal	2031
Pheasant Circle	2026	Single seal	2031
Piper Road	2019	Single seal	2027
Presidents Drive	2026	Single seal	2031
Ramsey Road	2022	Single seal	2028
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	2028
School Street	2026	Fibermat	2031
Second Street	2023	Single seal	2028
Serena Road	2023	Single seal	2028
Settler Road	2020	Single seal	2028
Shady Road	2017	Fibermat	2027
Singer Way	2019	Fibermat	2028
Slater Road	2026	Single seal	2031
Solomon Temple Road	2024	Single seal	2029
St. Clair Circle	2021	Fibermat	2028

Road	Last Resurfaced	Resurfaced with	Estimated next resurfacing
Summit Drive	2023	Half asphalt (Peoples gas)	With Bell & Franklin
Swank Road	2023 (upper)	Single seal	2027
Tall Timber Drive	2021	Fibermat	2028
Third Street	2023	Single seal	2028
Thomas Road	2026	Single seal	2031
Timberlane Drive	2017	Fibermat	2027
Tosh Road	2024	Single seal	2029
Trout Avenue	2021	Asphalt	2036
Turkey Inn Road	2024	Single seal	2027
Valley View Drive	2017	Fibermat	2027
Walnut Street	2023	Single seal	2028
Weaver Mill Road	2026	Single seal	2031
Weimer Avenue	2026	Fibermat	2031
Weller Road	2023	Single seal	2028
West Road	2024	Single seal	2027
Westview Drive	2021	Fibermat	2028
White City Road	2023	Single seal	2028
Wildview Drive	2026	Single seal	2031
Windy Hill Lane	2016	Single seal	2028
Wineland Road	2024	Single seal	2029
Woods Road	2024	Single seal	2029
Zion Church Road	2022	Single seal	2028
Wilpen Fire Hall	2023	Single seal	2028
Waterford Fire Hall	2024	Single seal	2027
Darlington Fire Hall	2024	Single seal	2029
Municipal Complex	2026	Single seal	2031

This list includes the work that was completed in 2026. .
If a road is not listed, it is not a Township road.

Capital Project Fund

2027 Capital Project Fund

	Income	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	Line Item Notes
341.01	Interest on checking	-	430	2,119	8,963	1,661	18,427	4% interest
354.14	RK Mellon Foundation	-	-	588,000	-			Carey School Road pedestrian safety project
355.09	Act 13 Impact Fee	72,486	25,401	23,809	25,656	37,853	25,912	2022 posted in 2023
357.03	Highways and Streets					105,636		CDBG grant for Harvey Road bridge
387.07	Ligonier Valley Endowment	-	-	75,000	-			Carey School Road pedestrian safety project
391.10	Sales of General Fixed Assets					172,509		LSA grant for 10-ton dump/plow truck
392.01	Transfer from General Fund	33,852	-	275,000	200,000	200,000	210,000	2024 made in 2025
392.03	Transfer from ARPA Fund	-	96,625	-	-	-		One time revenue
	Total Income	**106,338**	**122,456**	**963,929**	**234,619**	**517,659**	**254,339**	
	Expense							
402.39	Bank srvc. charge	9	-	-	-	-	-	
408.31A	Engineering Ser – Ramsey Road Br	-	-	-	-	3,244	-	
408.31B	Engineering Ser – Harvey Rd. Bridge			25,214		8,217		
408.31C	Engineering Ser – Carey School Proj			7,873		82,313		
409.37	Land & Building Maintenance	-	-	-	6,400	-	92,800	See details for details
430.74	Machinery & Equipment			392,509				
438.372	Harvey Rd. Br Rep					106,245		

	Income	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	Line Item Notes
438.45	Contracted Services	-	-	-	-	-	597,225	See details for details
438.74	Machinery & Equipment	37,541	186,434	122,935	209,870	7,995	35,318	See details for details
	Total Expense	**37,550**	**186,434**	**548,531**	**216,270**	**208,015**	**725,343**	
	Net Profit/Loss	**68,789**	**(63,978)**	**415,397**	**18,349**	**309,644**	**(471,004)**	
	Fund Beginning Balance	**40,459**	**109,248**	**45,270**	**460,668**	**479,016**	**788,660**	
	Fund Ending Balance	**109,248**	**45,270**	**460,668**	**479,016**	**788,660**	**317,656**	

Resolution 14 of 2026 specifies these funds are restricted to the following purposes:

1. Construction and reconstruction of public infrastructure
2. Storm water projects
3. Emergency preparedness and public safety
4. Vehicle and equipment acquisition
5. The Ligonier Beach Township Park, and other township owned and operated recreational facilities
6. Safety, security, upgrades, and major repairs of Township Facilities
7. Investment in CDs, treasuries, money market accounts, and other allowable investment vehicles

2027-2031 Capital Improvement Plan

	Income	2027 Budget	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Line Item Notes
341.01	Interest on check	18,427	19,161	-	-	-	Assumes 4% on beginning balance
355.09	Act 13 Impact Fee	25,912	26,171	26,433	26,697	26,964	1% growth
Transfer from Operating		220,000	350,000	350,000	350,000	500,000	
Transfer from ARP							One time revenue, never again
Transfer from Liquid Fuels							See LFT budget for LFT capital
Total Income		**234,619**	**301,257**	**527,914**	**426,656**	**330,147**	
	Expense						
408.31	Engineering Services		281,050	250,000	250,000	250,000	Bridges
409.37	Land & Building Maintenance	92,800	6,800	7,000	98,250	7,250	Upgrades to Township building
438.45	Contracted Services	597,225					Trail & Carey School project
438.74	Machinery & Equipment	35,318	222,000	229,860	125,000	325,110	Vehicles
	Total Expense	**735,343**	**509,850**	**486,860**	**474,250**	**582,360**	
	Net Profit/Loss	**(461,004)**	**(114,518)**	**(110,427)**	**(97,553)**	**(55,396)**	
Fund Beginning Balance		**479,016**	**18,012**	**96,506**	**206,933**	**304,486**	
Fund Ending Balance		**18,012**	**(96,506)**	**(206,933)**	**(304,486)**	**(359,882)**	

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

Resolution 14 of 2026 specifies these funds are restricted to the following purposes: Construction and reconstruction of public infrastructure; storm water projects; emergency preparedness and public safety; vehicle and equipment acquisition; Ligonier Beach Township Park, and other township owned and operated recreational facilities; safety, security, upgrades, and major repairs of Township Facilities; investments in CDs, treasuries, money market accounts, and other allowable investment vehicles.

Public Works Capital Improvement Plan

Project Description	2027	2028	2029	2030	2031	Notes
2027 International salt/plow truck	35,318					Grant does not cover entire cost
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
2031 Ford F-150 super crew					70,000	Price estimated based on current pricing
2031 International salt/plow truck					255,110	This will replace the 2021 International
Front Wheel Loader			185,000			In addition to current (unless it dies)
Cross Conveyor Spreader			22,110			Price based on current pricing + inflation
CAT PC306 w/tank cold planer			22,750			Price is based on a 2026 quote
2020 or newer used tractor		100,000				Replace failing John Deere
Overlay of rear roof 82' x 202'				91,000		Approx. 16,564 sq. feet
Ramsey Road Bridge	25,000					30% match required, $200k in 2026
Carey School Pedestrian Bridge	535,225					RK Mellon Funds already received
Orme Road bridge		281,050				Quote from 2023, plus 10% inflation
Berkley Road bridge			250,000			Subject to change with other priority bridge(s)
JInks Trail bridge				250,000		Subject to change with other priority bridge(s)
Small bridge replacement					250,000	Subject to change with other priority bridge(s)
Salt dome 65' x 64'	86,000					Liquid Fuels eligible
Ligonier Trail	37,000					Twp. match for received grants
Heating and A/C units	6,800	6,800	7,000	7,250	7,250	Replace original 20+ year old systems
	725,343	509,850	486,680	474,250	582,360	

The following projects will only be completed if grant funding is received						
2027 International salt/plow truck	200,000					LSA statewide casino grant (awarded)
Leaf Vac. ODB LCT 450		62,472				DEP grant
Small bridge replacement		250,000	250,000	250,000	250,000	Orme, Berkley, Jinks, Old Lincoln, etc.
Carey School pedestrian bridge	587,000					DCED multi-modal (awarded)
Carey School pedestrian bridge	1,211,969					SPC CMAQ (awarded)
Ramsey Road bridge	574,305					PennDOT multi-modal (awarded)
Austraw Road bridge			8,650			PennDOT municipal bridge preservation
Carey School vehicular bridge			23,460			PennDOT municipal bridge preservation
Municipal building ADA upgrades	60,385					CDBG awarded, not yet received
CDBG eligible projects		67,700	67,700	67,700	67,700	CDBG funding
Swank Road phase 2	64,368					Conservation District DGLV
Dirt, gravel, low volume roads		60,000	60,000	60,000	60,000	Conservation District DGLV

Trail rehabilitation	163,300					PA DCNR (awarded)
Trail rehabilitation	50,000					R.K. Mellon Foundation
Trail rehabilitation	50,000					Katherine Mabis McKenna Foundation
Equipment for trail	50,000					R.K. Mellon Foundation
Ligonier Beach						unknown
Total capital grant requests:	3,011,357	440,172	409,810	377,700	377,700	

Public Works prior year purchases

Project Description	2023	2024	2025	2026	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
Turbine blower				7,995	Turbine blower, attachment to boom arm of tractors
Harvey Road Bridge Repair				114,463	Funded by a County CDBG grant
Ramsey Road bridge				3,244	Engineering costs for ongoing project
Carey School Rd bridge				52,775	Engineering costs for ongoing project
	37,541	186,434	344,335	178,477	

Capital budget line item explanations:

Ligonier Township staff will seek grant funding for every item identified in the capital budget. The capital budget line items in the first table are going to be needed whether grant funding is secured or not. Or, grant funding has already been secured, but the grant(s) require matching funds.

2027 International 10-ton salt/plow truck: Ligonier Township was awarded a $200,000 grant from the Pennsylvania Commonwealth Financing Authority, from a Local Share Account-Statewide grant application. Funded by a tax on casino revenue. The Township is responsible for the remaining cost of the truck, which was estimated at $235,318 when we received quotes a year ago.

2028 Ford F-550 salt/plow truck: this will likely replace truck 7 as a frontline truck. Truck 7 is a 2010 Dodge 5500. Truck 7 will be placed in reserve, and Truck 8 (a 2014 Dodge 5500 that has been nothing but trouble) will be sold.

2030 Ford F-550 salt/plow truck: this will likely replace an aging truck 2 as a frontline truck. Truck 2 is a 2016 Dodge 5500 5-ton that will be placed in reserve, and Truck 1 (a 2012 Dodge 5500 with multiple very expensive repairs in its past) will be sold.

2031 Ford F-150 super crew: this will likely replace truck 17, a 2021 Ford F-150. By 2031, the F-150 runaround truck will be 10 years old. We should plan to replace our trucks every 10 years.

2031 International 10-ton salt/plow truck: this will likely replace truck 5, a 2021 International HV507 10-ton truck. Truck 5 is in great shape today, but by 2031 it will be 10 years old. We should plan to replace our trucks every 10 years.

Front Wheel Loader: this will either supplement or replace the township's current front wheel loader. Our current front wheel loader is a 2008 JBC 416. It is in fair condition, but continues to need repairs. By 2029, it will be over 20 years old. We should plan to replace it. Or, in a best case scenario, have one front wheel loader in service at each salt facility.

Cross Conveyor Spreader: the township's existing cross conveyor spreader is out of service more often than it is in service and working.

CAT PC306 w/tank cold planer: the township applied for a Local Share Account-Category 4 grant in 2026. We will apply for the grant again if not awarded in this round, but this equipment is needed and we should plan to purchase it.

2020 or newer used tractor: The Township currently owns two tractors with boom mowers. A 2025 Kubota with a Terra King KB1800 boom, and a 2005 John Deere with a MoTrim boom. The John Deere is aging and will soon need an expensive engine rebuild, and the MoTrim boom mower has been a problem since it was delivered. This line item anticipates replacing our used John Deere with another used tractor.

Rubber overlay of rear roof 82' x 202': the roof over the front half of the building was replaced approximately 6 years ago. The roof over the rear garage area of the building has been patched and repaired, but never replaced. The roof is in acceptable condition today, but will need to be replaced eventually. This five-year plan estimates a replacement in 2030. We will continue to keep an eye on the condition of the roof and adjust the replacement schedule as necessary.

Ramsey Road Bridge: the township applied for and received a PennDOT multi-modal grant for the replacement of the failed Ramsey Road bridge with a concrete box culvert. The project was estimated to cost $750,000 in October of 2024, and the awarded PennDOT grant covers 70% of the cost. The Township is liable for the other 30%, $225,000. $200,000 towards that match was transferred to the Capital Budget for this project in 2026. The remaining $25,000 is budgeted to be transferred this year.

Carey School Pedestrian Bridge: also known as the Ligonier Valley High School Pedestrian Safety Project, this project will construct sidewalks and a pedestrian bridge from the Ligonier Valley High School in Ligonier Township, to Walnut Street in Ligonier Borough. Multiple grants were awarded for this project. Two of the grants, from the RK Mellon Foundation and the Ligonier Valley Endowments, have already been received by the Township. This budgeted line item shows how much remains in the two received grants. The other two grants, from DCED and the Southwestern Pennsylvania Commission, are reimbursable grants, and are included in the "only if funded by grants" portion of the capital budget.

Bridges: Ligonier Township is undertaking two major bridge projects in 2027, Ramsey Road and Carey School Road. More than two bridges need major repair or replacement. Small bridges cost approximately $500,000 per bridge, although each bridge can vary from that estimated cost. This five-year capital improvement plan estimates that we will budget $250,000 per year for bridge replacements, and apply for grants for the remaining $250,000. Hopefully we are lucky and receive grant funding, and can replace a bridge per year. If we are not lucky, we plan on saving up to do a bridge every other year. Conditions of the bridges during future budget years will determine which bridge gets replaced. Orme, Berkley, Jinks, McKelvey, and three on Old Lincoln Highway should be replaced within the next decade.

Salt Dome 65' x 64': a second salt storage facility has been recommended for the township multiple times, dating back to a public works study conducted in 2014. The Township has consistently planned on doing it eventually. The last two winters, the township ran out of salt during the winter, making this project more of a priority than ever. This project is Liquid Fuels eligible, and may be paid for by either Liquid Fuel funds or local taxpayer-funded Capital Budget funds.

Ligonier Trail: Ligonier Township applied for multiple grants for a major rehabilitation of the existing Ligonier Valley Trail. We requested funding from the Department of Conservation and Natural Resources (DCNR), the R.K. Mellon Foundation, and the McKenna Foundation. The DCNR grant is a 50/50 split, and would require the Township to cover 50% of the costs. The Township is already in receipt of multiple smaller grants, thanks to the generosity of the Ligonier Valley Endowment; Somerset Trust; and donations to the Mill Creek Memorial project. The grant applications to the RK Mellon Foundation and the McKenna Foundation would help cover most of the remaining costs, but not all. To show the foundations the Township has a vested interest in the trail, we included a Township match of $38,470. That township investment, rounded up to $39,000, is reflected in this budget.

Heating and A/C units: the township municipal building is 24 years old. The building still has 2 original air conditioning units; 1 original furnace for the office area; 3 original overhead furnaces for the garage areas. Those aging HVAC units are past their estimated useful lives, and will fail eventually. This line item is to ensure funding is on hand and available when those aging units eventually break and need to be replaced.

Grant funded only project explanations

The projects listed on the preceding pages need to be funded whether grant funding is received or not. The projects listed below will only be undertaken or purchased if grant funding is received:

2027 International salt/plow truck: the township was awarded $200,000 towards a 10-ton dump/plow truck, through a Local Share Account-Statewide grant. The township needs to cover the remaining costs, which is included in the preceding section of the capital budget.

Leaf Vac. ODB LCT 450: DEP grants are sometimes available for leaf sucker trucks, to help remove leaves from stormwater infrastructure. The township plans to apply for those grants when they become available.

Small bridge replacement: As noted above, the average cost to replace a small bridge with a concrete box culvert is $500,000. The plan at this time is to cover half the cost with local funds, and seek grants for the other half. The 2027 bridge projects are the Ramsey Road bridge and the Carey School pedestrian bridge, both of which have been funded from multiple grant sources.

Carey School pedestrian bridge; the awarded DCED multi-modal grant and the SPC/CMAQ grant are reimbursable grants that do not require any match. Those grants have already been awarded.

Ramsey Road bridge: a multi-modal grant was awarded from PennDOT in the amount of $574,305. That covers 70% of the cost of the bridge replacement. The 30% match required by PennDOT is reflected above.

Austraw Road bridge and Carey School Road bridge: Ligonier Township has been informed by PennDOT that PennDOT will be continuing their local bridge stabilization project, with tentative plans to do minor bridge stabilization work on the Austraw Road bridge and the Carey School Road bridge (the vehicular bridge, not to be confused with the pedestrian bridge project). The numbers listed here are the estimated repair costs, as detailed by the most recent inspections of those bridges. The projects will be 100% covered by PennDOT funds.

Municipal building ADA upgrades: the Township was awarded a $60,385 Community Development Block Grant (CDBG) grant from Westmoreland County towards the removal of ADA barriers at the municipal building. The county is not yet in receipt of those funds from the federal government. The project should be completed in 2027, subject to available federal funding.

CDBG eligible projects: based on population, the township is estimated to be entitled to approximately $67,700 in federal Community Development Block Grant (CDBG) funding each year. Projects need to be applied for through the Westmoreland County Department of Planning & Development. This line item is a placeholder, pending identification of CDBG eligible projects.

Swank Road phase 2: the Township recently completed Swank Road Phase I. A project funded by the Westmoreland Conservation District, to lift Swank Road above the level of the surrounding land. The Conservation District funded this project because the dirt road was acting as a funnel, directing runoff directly at a tributary of Mill Creek. The Township is grateful for the Conservation District's assistance, as it funded major upgrades to the worst road in Ligonier Township: Middle Swank. The total project was too expensive to be funded in one grant round, this line item hopes that Phase II will be funded in 2027.

Dirt, gravel, and low volume roads: this is a grant awarded and administered by the Westmoreland Conservation District. Ligonier Township has been very successful with prior DGLV grants, which funded major upgrades to: Swank Road; Hidden Valley Road (twice); Mallard Lane; Claycomb Road; Berkley Road; and Red Arrow Road. The township will continue to apply to this grant source for future projects.

Trail rehabilitation: Ligonier Township was previously awarded multiple grants for the trail, thanks to the generosity of the Pennsylvania Department of Conservation and Natural Resources (DCNR); McKenna Foundation; Somerset Trust; Ligonier Valley Endowments; and multiple donations towards the Mill Creek Memorial project. Additional applications have been made to the R.K. Mellon Foundation, and the McKenna Foundation. The township should know whether those grant applications were successful prior to the budget being approved in December.

Ligonier Beach: the 2027 budget and the 2027-2031 capital improvement plan does not budget for any local township funds to be used for improvements to the Ligonier Beach Park. Any funding will come need to come from grants or donations. Nothing has been identified by the time of budget approval. Neither what to apply for, or whom to request funds from.

Ligonier Beach Fund

	Income	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Actual	2027 Budget	Line Item Notes
354.01	DCNR Grant(s)	-	-	-	50,000	50,000	-	Master site development plan & pool feasibility study
355.10	State – Unclaimed Funds	-	-	29	-	-	-	
387.01	McKenna Foundation donation	-	-	-	-	-	-	240,000 received in 2019
387.03	Friends of Ligonier Beach	50,000	-	-	-	-	-	FOLB matched DCNR grant
	Total Income	**50,000**	**-**	**29**	**50,000**	**50,000**	**$0.00**	

	Expense	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Actual	2027 Budget	Line Item Notes
408.31	Engineering Services	-	-	-	100,000	-	-	Master site development plan & pool feasibility study
454.31	Professional Services	-	22,773	43,711	-	33,306	-	Master site development plan & pool feasibility study
454.71	Capital Purchase Land	-		-	-	-	-	Property was purchased in 2019
459.01	Phase I (Acquisition)	-	-	-	-	-	-	2022 for waterline relocation
459.02	Trans to Ligonier Trail Fund	-		-	-	72,452	-	McKenna Foundation Request
	Total Expense	**-**	**22,773**	**43,711**	**100,000**	**105,578**	**$0.00**	
	Net Profit/Loss	**50,000**	**(22,773)**	**(43,692)**	**(100,000)**	**(55,758)**	**-**	
	Fund Beginning Balance	**8,713**	**122,213**	**99,440**	**-**	**55,758**	**$0.00**	
	Fund Ending Balance	**122,213**	**99,440**	**55,758**	**-**	**$0.00**	**$0.00**	

Ligonier Beach Park has no funds allocated for improvements or upgrades in the 2027 budget. Neither operating, capital, nor the Ligonier Trail Fund.

Ligonier Trail Fund

Resolution number 2026-R-13, effective July 28, 2026, created the Ligonier Trail Fund. Per the resolution, uses of the funds deposited into the Ligonier Trail Fund shall only be used for the following purposes:

1. Matching funds for grants for trails owned and maintained by Ligonier Township
2. Received grants for trails owned and maintained by Ligonier Township*
3. Expansion of the existing trail, or establishing new trails
4. Repairs of the existing Ligonier Valley Trail

** Grant funds deposited into the Ligonier Trail Fund must abide by the terms of the grant.*

Funds currently in the Ligonier Trail Fund include:

Source	**Amount**	**Notes/Restrictions**
Katherine Mabis McKenna Foundation	72,242	Transferred from Ligonier Beach Fund
Somerset Trust	2,500	Transferred from the Developer/Escrow Fund
Mill Creek Memorial Park	1,209	Transferred from the Developer/Escrow Fund
Donations	2,200	Thank you!

Ligonier Valley Trail related grants that appear in the Capital Budget portion of this budget may be routed through the Ligonier Trail Fund instead of the Capital Budget. To keep from double-counting funding, those potential grants are NOT included in this section of the budget document.

In addition to the funds noted above, $24,000 generously awarded by the Ligonier Valley Endowment is being held on behalf of Ligonier Township by the Loyalhanna Watershed.

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 multiple major projects scheduled for 2027.

Ligonier High School Pedestrian Safety Project

Also known as the Carey School Pedestrian 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. This project is fully funded, thanks to multiple generous grants: $1,211,969 from the Southwestern Pennsylvania Commission, through a federal Congestions Mitigation and Air Quality Improvement grant; $588,000 from the Richard King Mellon Foundation; $587,000 was awarded by the Pennsylvania Department of Community and Economic Development (DCED) from a multi-modal grant; and $75,000 from the Ligonier Valley Endowment.

This project is a collaboration between Ligonier Township, Ligonier Borough, the Ligonier Valley School District, and the Loyalhanna Watershed. 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. PennDOT awarded a multi-modal grant to Ligonier Township for this project, which covers 70% of the cost. Permitting and engineering has been ongoing since 2025. Construction is tentatively planned for the summer of 2027.

Bridge-to-culvert replacements

No funding in 2027, as multiple bridge projects are already ongoing (see above). Funding is planned again in 2028, continuing at least through 2031.

Starting last year in the 2026 capital improvement plan, the Township has started 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.

Ligonier Valley Trail

The Township hopes to conduct improvements and a major rehabilitation to the existing Ligonier Valley Trail that runs from Weller Field to the Camp & Conference Center baseball fields. Multiple grant applications were submitted to the Department of Conservation and Natural Resources, the RK Mellon Foundation, and the Katherine Mabis McKenna Foundation. The major DCNR grant should be announced prior to final approval of this budget, which will determine whether this project moves forward in 2027, or if the township reapplies next year.

Swank Road

A project funded by the Westmoreland Conservation District, to lift Swank Road above the level of the surrounding land. The Conservation District funded this project in 2026 because the dirt road was acting as a funnel, directing runoff directly at a tributary of Mill Creek. The Township is grateful for the Conservation District's assistance, as it funded major upgrades to the worst road in Ligonier Township: Middle Swank. The total project was too expensive to be funded in one grant round, and the township has submitted a grant application to the Westmoreland Conservation District for Phase II, which (if funding is awarded) will be finished in 2027.

Salt Dome

A second salt dome has been recommended for the township multiple times, dating back to a public works study conducted in 2014. The Township has always planned on doing it eventually, but never got to it as funding and other priorities did not allow the project to proceed. The last two winters, the township ran out of salt during the winter, making this project more of a priority than ever. This project is Liquid Fuels eligible, and may be paid for by either Liquid Fuel funds, local taxpayer-funded Capital Budget funds, or a grant.

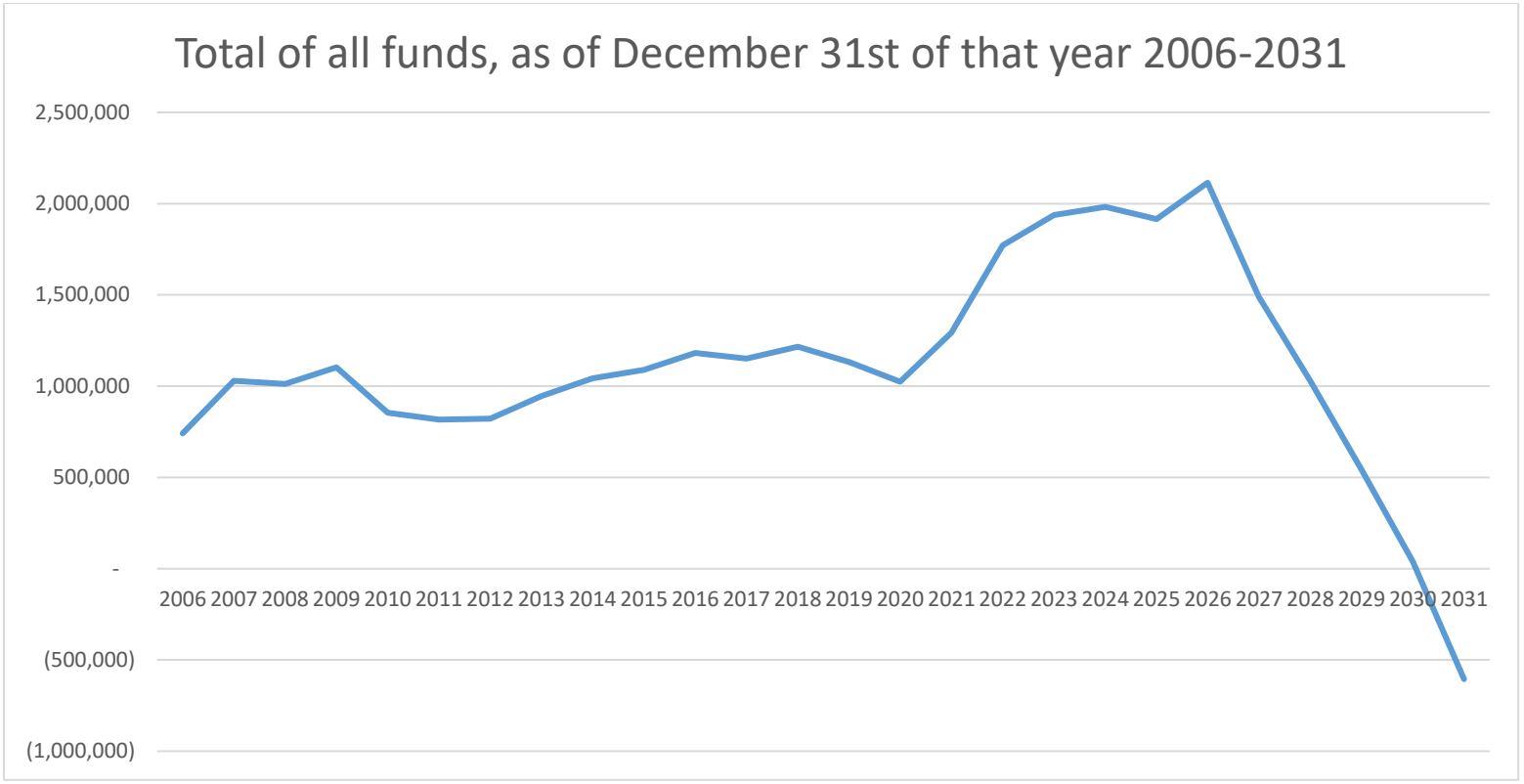
FUND BALANCES

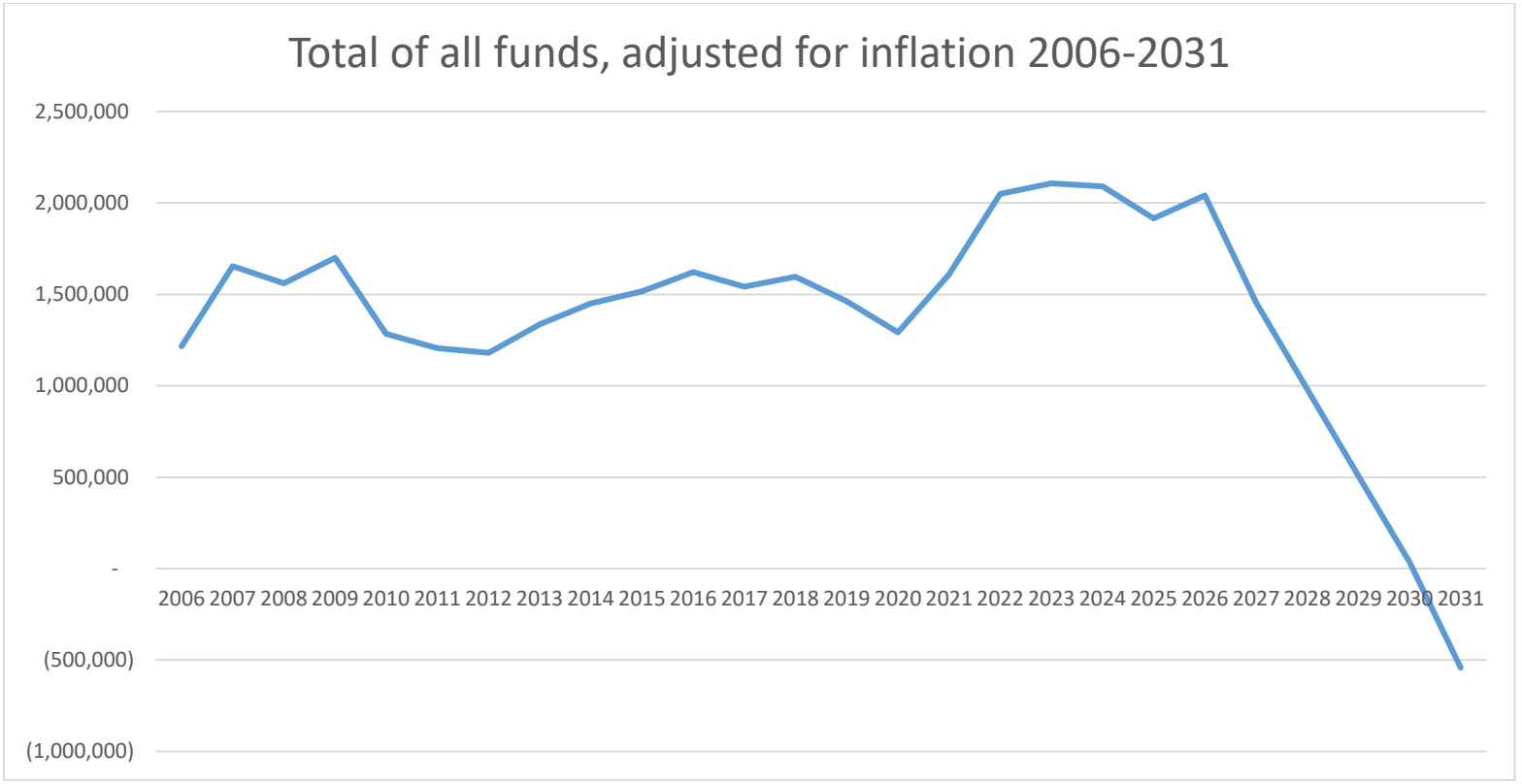
Below are the combined fund balances of the major Township funds.

2006 through 2025 are the actual end of year fund balances; 2026 is the projected end of year fund balance; 2027-2031 are the projected end of year balances, using the 2026 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	1,215,885
2007	970,872				58,456	1,029,328	1,653,975
2008	980,464				32,200	1,012,664	1,560,408
2009	1,085,657				18,037	1,103,694	1,700,169
2010	848,251				6,619	854,870	1,283,179
2011	732,014				84,254	816,268	1,205,563
2012	748,883				73,274	822,157	1,179,751
2013	814,445		103,701		27,600	945,746	1,335,790
2014	790,281		151,868		100,296	1,042,445	1,449,483
2015	908,932		130,896		49,337	1,089,165	1,515,800
2016	1,043,423		71,934		65,789	1,181,146	1,621,546
2017	1,107,898		39,620		3,223	1,150,741	1,541,271
2018	953,798		72,601		190,488	1,216,887	1,596,804
2019	1,033,332		53,384		44,528	1,131,244	1,461,747
2020	910,025		27,993		86,261	1,024,279	1,291,420
2021	1,073,322		156,700	56,721	7,089	1,293,823	1,608,744
2022	1,222,801		112,279	365,832	70,417	1,771,329	2,049,199
2023	503,854	1,055,183	105,180	168,847	105,180	1,938,244	2,107,222
2024	503,129	1,335,393	44,447		99,440	2,207,944	2,090,619
2025	199,956	1,481,043	8,619		225,535	1,915,153	1,915,153
2026	1,448,394		479,016		187,000	2,114,411	2,041,065
2027	1,324,092		18,012		146,717	1,488,821	
2028	1,023,216		(96,506)		102,631	1,029,341	
2029	692,061		(206,933)		57,042	542,169	
2030	333,219		(304,486)		9,895	38,627	
2031	(206,403)		(359,882)		(38,867)	(605,153)	

Not included: Ligonier Beach nor Ligonier Trail Funds (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)


Total of all funds, as of December 31st of that year 2006-2031
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
(500,000)
(1,000,000)
2006 2007 2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023 2024 2025 2026 2027 2028 2029 2030 2031



2027-2031 assumes 3% inflation

Fee Schedule

Section 1. The following fee schedule is hereby adopted by the Township of Ligonier for the 2027 Fiscal Year

ZONING PERMITS	
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	$25 minimum fee + $0.10 for each square foot
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.	$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.
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

Peddler permit (unless exempted by §71-3(A)	$50 application fee, plus $10 per day
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
Short Term Rental Unit Permit	$75
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)

Resolution 2026-R-22, effective December 8, 2026