

BOROUGH OF LIGONIER
Profit & Loss Budget Overview
 January through December 2023

	Jan - Dec 23
Ordinary Income/Expense	
Income	
300.100 · TAXES	
301.000 · PROPERTY TAXES	
301.100 · RE TAXES - CURRENT	424,000.00
301.400 · RE TAXES - DELINQUENT	10,000.00
Total 301.000 · PROPERTY TAXES	434,000.00
310.000 · LOCAL TAX ENABLING TAXES	
310.010 · PER CAPITA TAX - CURRENT	3,000.00
310.100 · TRANSFER TAX	45,000.00
310.210 · EARNED INCOME TAX - CURRENT	180,000.00
310.220 · EARNED INCOME TAX - DELINQUENT	600.00
310.510 · LOCAL SERV. TAX	38,800.00
310.710 · MECHANICAL DEVICES TAXES	345.00
Total 310.000 · LOCAL TAX ENABLING TAXES	267,745.00
Total 300.100 · TAXES	701,745.00
320.000 · LICENSES AND PERMITS	
320.100 · LICENSES AND PERMITS	100.00
321.800 · CABLE TV FRANCHISE PERMITS	43,000.00
322.000 · NON BUSINESS LICENSES & PERMITS	
322.200 · DEMOLITION PERMIT	100.00
322.400 · FENCE PERMITS	250.00
322.800 · STREET AND CURB PERMITS	2,500.00
Total 322.000 · NON BUSINESS LICENSES & PERMITS	2,850.00
Total 320.000 · LICENSES AND PERMITS	45,950.00
331.000 · FINES	
331.130 · STATE POLICE FINES	700.00
331.140 · METER FINES	50,000.00
Total 331.000 · FINES	50,700.00
340.000 · INTEREST, RENTS & ROYALTIES	
341.000 · INTEREST EARNINGS	
341.100 · INTEREST ON BANK ACCOUNTS	810.00
341.200 · INTEREST ON INVESTMENTS	24,012.00
Total 341.000 · INTEREST EARNINGS	24,822.00
342.000 · RENTS & ROYALTIES	
342.210 · TOWN HALL RENTORS	12,249.00
342.220 · RENT OF TOWN HALL FACILITIES	6,000.00
Total 342.000 · RENTS & ROYALTIES	18,249.00
Total 340.000 · INTEREST, RENTS & ROYALTIES	43,071.00
350.000 · INTERGOVERNMENTAL REVENUES	
355.000 · STATE SHARED REV & ENTITLEMENT	
355.010 · PURTA TAX	625.00
355.040 · ALCOHOL BEVERAGE TAX	2,000.00
355.050 · STATE AID PENSION REIMBURSEMENT	44,000.00
355.070 · FOREIGN FIRE INSURANCE TAX	9,500.00
Total 355.000 · STATE SHARED REV & ENTITLEMENT	56,125.00
Total 350.000 · INTERGOVERNMENTAL REVENUES	56,125.00

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360.000 · CHARGES FOR SERVICES	
361.000 · ZONING REVENUES	
361.320 · ENGINEERING SITE REVIEW (Reimb)	500.00
361.331 · USE AND OCCUPANCY PERMITS	500.00
361.340 · HEARING FEES	300.00
361.360 · BUILDING PERMITS	2,000.00
361.370 · SIGN PERMITS	500.00
Total 361.000 · ZONING REVENUES	3,800.00
363.000 · PUBLIC WORKS REVENUES	
363.200 · PARKING METER REVENUE	
363.210 · METER REVENUE	115,000.00
363.211 · TOWN HALL METER REVENUE	2,500.00
363.213 · COMITY METER REVENUE	13,000.00
363.221 · PARKING PERMITS	10,000.00
363.222 · TOWN HALL PARKING PERMITS	5,000.00
Total 363.200 · PARKING METER REVENUE	145,500.00
363.900 · PUBLIC WORKS MISC INCOME	
363.930 · FORT DAYS REVENUES	6,000.00
Total 363.900 · PUBLIC WORKS MISC INCOME	6,000.00
Total 363.000 · PUBLIC WORKS REVENUES	151,500.00
Total 360.000 · CHARGES FOR SERVICES	155,300.00
387.000 · CONTRIBUTIONS-PRIVATE SOURCES	
387.100 · SHADE TREE DONATION	
387.120 · MEMORIAL PLAQUES	1,050.00
Total 387.100 · SHADE TREE DONATION	1,050.00
Total 387.000 · CONTRIBUTIONS-PRIVATE SOURCES	1,050.00
389.000 · OTHER OPERATING REVENUE	
389.100 · OTHER REVENUE	1,000.00
389.110 · MISC INCOME FROM LIEN LETTERS	550.00
Total 389.000 · OTHER OPERATING REVENUE	1,550.00
392.000 · TRANSFERS	
392.030 · TRANSFER FROM ENDOWMENT-TH	270,000.00
Total 392.000 · TRANSFERS	270,000.00
395.000 · Refund of Prior Years Expenses	
395.100 · REFUND OF W/C PAYMENTS	17,100.00
395.101 · REFUND OF PROP/LIABILITY INS-TH	8,000.00
Total 395.000 · Refund of Prior Years Expenses	25,100.00
Total Income	1,350,591.00
Gross Profit	1,350,591.00
Expense	
400.000 · GENERAL GOVERNMENT	
400.050 · SALARY COUNCIL	6,300.00
401.105 · SALARY MAYOR	1,200.00
401.460 · TRAINING - GOVT	1,000.00
401.470 · DRUG TESTING	500.00
401.480 · MISC CHARGE - GOVT	2,000.00
401.520 · CONTRIBUTIONS - GOVT	25.00
401.600 · MAYOR EXPENSE	100.00

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402.000 · AUDITING / FINANCIAL SERVICES	
402.311 · AUDITING EXPENSES - GOVT	15,500.00
402.390 · FEES FROM FINANCING ACTIVITIES	570.00
Total 402.000 · AUDITING / FINANCIAL SERVICES	16,070.00
403.000 · TAX COLLECTION	
403.100 · COMMISSIONS - TAX COLLECTOR	12,720.00
403.210 · SUPPLIES - TAX COLLECTOR	675.00
403.430 · COMMISSIONS - PAMS	100.00
403.431 · COMMISSION-Berkheimer	2,700.00
403.433 · ACT 32 EXPENSE	240.00
403.460 · TRAINING - TAX COLLECTOR	100.00
Total 403.000 · TAX COLLECTION	16,535.00
404.000 · LEGAL SERVICES	14,500.00
405.000 · SECRETARY-CLERK	
405.120 · SALARY PWD/SEC/TREAS GF	39,433.00
405.140 · SALARY CLERK GF 50%	20,332.00
Total 405.000 · SECRETARY-CLERK	59,765.00
406.000 · GENERAL GOVERNMENT ADMIN	
406.210 · OFFICE SUPPLIES GOVT	3,200.00
406.215 · POSTAGE - GOVT	1,680.00
406.310 · COMPUTER EXPENSE	3,500.00
406.317 · INDUSTRIAL APPRAISAL FEES	600.00
406.331 · TRAVEL EXPENSE - GOVT	750.00
406.341 · ADVERTISING - GOVT	1,725.00
406.350 · INSURANCE - GOVT	4,400.00
406.420 · DUES & SUBSCRIPTIONS	1,200.00
Total 406.000 · GENERAL GOVERNMENT ADMIN	17,055.00
408.000 · ENGINEERING SERVICES	
408.313 · ENGINEERING FEES	12,000.00
Total 408.000 · ENGINEERING SERVICES	12,000.00
409.000 · GENERAL GOVERNMENT - BUILDINGS	
409.220 · OPERATING SUPPLIES	1,225.00
409.226 · CLEANING SUPPLIES	7,000.00
409.238 · SAFETY CLOTHING ALLOWANCE	300.00
409.260 · MINOR EQUIPMENT	350.00
409.321 · TELEPHONE-TH	2,868.00
409.325 · COMPUTER EXP-INTERNET-TH	1,000.00
409.350 · INSURANCE-PROPERTY-TH	19,000.00
409.361 · ELECTRICITY-TH	19,000.00
409.362 · NATURAL GAS-TH	26,000.00
409.365 · WATER & SEWER PAYMENTS	2,440.00
409.370 · MAINTENANCE AND REPAIRS	11,000.00
409.373 · Repair & Maintenance Serv.- TH	45,000.00
409.375 · OUTSIDE MAINTENANCE	3,000.00
Total 409.000 · GENERAL GOVERNMENT - BUILDINGS	138,183.00
Total 400.000 · GENERAL GOVERNMENT	285,233.00
410.000 · POLICE	
410.100 · SALARIES AND WAGES - POLICE	
410.142 · PARKING ENFORCEMENT OFFICER	38,251.20
Total 410.100 · SALARIES AND WAGES - POLICE	38,251.20
410.200 · OPERATING SUPPLIES - POLICE	
410.238 · CLOTHING & UNIFORM	150.00
Total 410.200 · OPERATING SUPPLIES - POLICE	150.00

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410.310 · OTHER SERVICE & CHARGES	
410.317 · POLICE CONSOLIDATION	275,343.00
Total 410.310 · OTHER SERVICE & CHARGES	275,343.00
Total 410.000 · POLICE	313,744.20
411.000 · FIRE EXPENSES	
411.232 · DIESEL FUEL	5,000.00
411.300 · OTHER SERVICES	33,000.00
411.500 · FOREIGN FIRE INSURANCE	9,500.00
Total 411.000 · FIRE EXPENSES	47,500.00
413.000 · CODE ENFORCEMENT	
413.300 · OTHER SERVICES AND CHARGES	500.00
413.310 · CODE ENFORCEMENT OFFICER WAGES	540.00
Total 413.000 · CODE ENFORCEMENT	1,040.00
414.000 · PLANNING & ZONING	
414.210 · SUPPLIES	50.00
414.310 · ZONING OFFICER SERVICES	3,600.00
414.313 · Engineering Fees (Reimbursable)	100.00
414.314 · LEGAL FEES	1,500.00
414.341 · ADVERTISING	625.00
414.450 · PLANNING COMMISSION EXPENSE	500.00
414.454 · GENERAL BOROUGH CODE UPDATES	2,500.00
414.460 · ZONING TRAINING & CONFERENCES	100.00
Total 414.000 · PLANNING & ZONING	8,975.00
415.000 · EMERGENCY MANAGEMENT	
415.241 · EMERGENCY MANAGEMENT SUPPLIES	100.00
415.461 · TRAINING AND CONFERENCES	50.00
Total 415.000 · EMERGENCY MANAGEMENT	150.00
430.000 · PUBLIC WORKS	
430.100 · SALARIES AND WAGES	
430.120 · Street Wages	204,870.00
Total 430.100 · SALARIES AND WAGES	204,870.00
430.200 · SUPPLIES	
430.231 · GASOLINE	6,500.00
430.232 · DIESEL	2,750.00
430.238 · SAFETY CLOTHING ALLOWANCE	600.00
430.241 · OPERATING SUPPLIES	650.00
430.250 · R&M SUPPLIES	10,000.00
430.261 · MINOR EQUIPMENT	500.00
Total 430.200 · SUPPLIES	21,000.00
430.300 · OTHER SERVICES AND CHARGES	
430.260 · MISCELLANEOUS CHARGES	150.00
430.313 · ENGINEERING SERVICES	5,000.00
430.321 · TELEPHONE	1,200.00
430.325 · COMPUTER EXPENSE-INTERNET	2,040.00
430.361 · ELECTRICITY	2,150.00
430.362 · NATURAL GAS	1,800.00
430.364 · SEWER CHARGES	350.00
430.366 · WATER CHARGES	350.00
430.370 · R&M SERVICES	1,500.00
Total 430.300 · OTHER SERVICES AND CHARGES	14,540.00

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432.000 · HIGHWAY WINTER MAINTENANCE	
432.254 · WINTER MAINTENANCE SUPPLIES	2,500.00
432.300 · WINTER MAINTENANCE SERVICES	25.00
Total 432.000 · HIGHWAY WINTER MAINTENANCE	2,525.00
433.000 · TRAFFIC CONTROL DEVICES	
433.300 · R&M TRAFFIC CONTROL DEVICES	1,500.00
433.345 · STREET SIGNS	1,000.00
433.361 · ELECTRICITY	400.00
433.370 · R&M SERVICES	1,000.00
Total 433.000 · TRAFFIC CONTROL DEVICES	3,900.00
434.000 · STREET LIGHT EXPENSES	
434.250 · R&M LIGHTS	200.00
434.361 · ELECTRICITY	22,250.00
Total 434.000 · STREET LIGHT EXPENSES	22,450.00
436.000 · STORM DRAIN MAINTENANCE	
436.250 · STORM DRAIN MISC SUPPLIES	7,000.00
Total 436.000 · STORM DRAIN MAINTENANCE	7,000.00
438.000 · ROAD MAINTENANCE	
438.250 · R&M ROAD SUPPLIES	500.00
Total 438.000 · ROAD MAINTENANCE	500.00
445.000 · PARKING METERS & LOTS	
445.117 · COMMISSION-Comity Land LLC	11,700.00
445.212 · PARKING TICKET PURCHASES	3,600.00
445.250 · SUPPLIES PARKING LOT	100.00
445.370 · REPAIRS TO PARKING METERS	500.00
445.700 · REPLACEMENT OF PARKING METERS	2,500.00
Total 445.000 · PARKING METERS & LOTS	18,400.00
Total 430.000 · PUBLIC WORKS	295,185.00
447.000 · TRANSIT SYSTEM	
447.100 · CONTRIBS - WESTMORELAND TRANSIT	925.00
Total 447.000 · TRANSIT SYSTEM	925.00
450.000 · CULTURE & RECREATION	
454.000 · Parks	
454.250 · R & M Supplies	6,000.00
454.361 · ELECTRICITY	500.00
454.365 · Water & Sewage	2,000.00
454.370 · R & M LABOR	3,500.00
Total 454.000 · Parks	12,000.00
455.000 · SHADE TREE COMMISSION	
455.200 · MEMORIALS-PLAQUES	800.00
455.300 · OTHER SERVICES	2,000.00
455.700 · SHADE TREE CAPITAL PURCHASES	500.00
Total 455.000 · SHADE TREE COMMISSION	3,300.00
456.000 · LIBRARIES	
456.100 · Library Contributions	1,200.00
Total 456.000 · LIBRARIES	1,200.00

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457.000 · FORT DAYS EXPENSES	
457.484 · Public Works Fort Days Expense	6,000.00
Total 457.000 · FORT DAYS EXPENSES	6,000.00
Total 450.000 · CULTURE & RECREATION	22,500.00
473.000 · CAPITAL PURCHASES	
473.740 · Vehicle Purchases	5,210.00
Total 473.000 · CAPITAL PURCHASES	5,210.00
481.000 · EMPLOYER TAXES & UNEMPLOYMENT	
481.161 · FICA	32,728.00
481.162 · Unemployment Insurance	2,618.00
Total 481.000 · EMPLOYER TAXES & UNEMPLOYMENT	35,346.00
483.000 · PENSION CONTRIBUTIONS	
483.160 · PENSION	71,427.00
Total 483.000 · PENSION CONTRIBUTIONS	71,427.00
484.000 · WORKERS COMP INSURANCE	
484.354 · WORKERS COMPENSATION INS.	20,360.00
Total 484.000 · WORKERS COMP INSURANCE	20,360.00
486.300 · GENERAL INSURANCES	
486.352 · GENERAL & UMBRELLA INSURANCE	25,000.00
486.353 · BOND AND CRIME INSURANCE	250.00
Total 486.300 · GENERAL INSURANCES	25,250.00
487.000 · EMPLOYEE BENEFITS AND INSURANCE	
487.158 · LIFE INSURANCE	781.00
487.196 · HEALTH INSURANCE	91,841.04
487.197 · HEALTH INSURANCE DED-TH	2,520.00
487.199 · HEALTH INSURANCE DEDUCTIBLE	7,000.00
Total 487.000 · EMPLOYEE BENEFITS AND INSURANCE	102,142.04
489.000 · MISCELLANEOUS EXPENSE	
489.100 · MISCELLANEOUS	125.00
Total 489.000 · MISCELLANEOUS EXPENSE	125.00
491.000 · OTHER FUND WAGES	
491.117 · SEC-TREAS TH HOURLY	14,585.00
491.120 · CUSTODIAN TH WAGES	71,261.00
491.140 · CLERK TH WAGES 40%	20,332.00
Total 491.000 · OTHER FUND WAGES	106,178.00
66000 · Payroll Expenses	9,000.00
Total Expense	1,350,290.24
Net Ordinary Income	300.76
Net Income	300.76