

**BOROUGH OF LIGONIER**  
**Profit & Loss Budget Overview**  
 January through December 2025

	Jan - Dec 25
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
301.000 · PROPERTY TAXES - Other	0.00
	434,000.00
Total 301.000 · PROPERTY TAXES	434,000.00
310.000 · LOCAL TAX ENABLING TAXES	
310.010 · PER CAPITA TAX - CURRENT	3,000.00
310.011 · PER CAPITA TAX - DELINQUENT	0.00
310.100 · TRANSFER TAX	45,000.00
310.210 · EARNED INCOME TAX - CURRENT	194,000.00
310.220 · EARNED INCOME TAX - DELINQUENT	600.00
310.510 · LOCAL SERV. TAX	38,800.00
310.710 · MECHANICAL DEVICES TAXES	415.00
	281,815.00
Total 310.000 · LOCAL TAX ENABLING TAXES	281,815.00
Total 300.100 · TAXES	715,815.00
320.000 · LICENSES AND PERMITS	
320.100 · LICENSES AND PERMITS	100.00
320.600 · FT LIGONIER DAYS LICENSES	10.00
321.800 · CABLE TV FRANCHISE PERMITS	43,000.00
322.000 · NON BUSINESS LICENSES & PERMITS	
322.200 · DEMOLITION PERMIT	110.00
322.400 · FENCE PERMITS	275.00
322.800 · STREET AND CURB PERMITS	1,500.00
	1,885.00
Total 322.000 · NON BUSINESS LICENSES & PERMITS	1,885.00
Total 320.000 · LICENSES AND PERMITS	44,995.00
331.000 · FINES	
331.130 · STATE POLICE FINES	700.00
331.140 · METER FINES	52,880.00
331.141 · METER FINES-COMITY LAND LLC	2,000.00
	55,580.00
Total 331.000 · FINES	55,580.00
340.000 · INTEREST, RENTS & ROYALTIES	
341.000 · INTEREST EARNINGS	
341.100 · INTEREST ON BANK ACCOUNTS	1,010.00
341.200 · INTEREST ON INVESTMENTS	44,018.00
	45,028.00
Total 341.000 · INTEREST EARNINGS	45,028.00
342.000 · RENTS & ROYALTIES	
342.210 · TOWN HALL RENTORS	17,390.00
342.220 · RENT OF TOWN HALL FACILITIES	6,000.00
	23,390.00
Total 342.000 · RENTS & ROYALTIES	23,390.00
Total 340.000 · INTEREST, RENTS & ROYALTIES	68,418.00
350.000 · INTERGOVERNMENTAL REVENUES	
355.000 · STATE SHARED REV & ENTITLEMENT	
355.010 · PURTA TAX	635.00
355.040 · ALCOHOL BEVERAGE TAX	2,200.00
355.050 · STATE AID PENSION REIMBURSEMENT	50,000.00
355.070 · FOREIGN FIRE INSURANCE TAX	10,500.00
	63,335.00
Total 355.000 · STATE SHARED REV & ENTITLEMENT	63,335.00
Total 350.000 · INTERGOVERNMENTAL REVENUES	63,335.00

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402.000 · AUDITING / FINANCIAL SERVICES	
402.311 · AUDITING EXPENSES - GOVT	16,000.00
402.390 · FEES FROM FINANCING ACTIVITIES	1,100.00
<b>Total 402.000 · AUDITING / FINANCIAL SERVICES</b>	<b>17,100.00</b>
403.000 · TAX COLLECTION	
403.100 · COMMISSIONS - TAX COLLECTOR	12,720.00
403.210 · SUPPLIES - TAX COLLECTOR	675.00
403.353 · BOND - TAX COLLECTOR	250.00
403.430 · COMMISSIONS - PAMS	50.00
403.431 · COMMISSION-Berkheimer	2,985.00
403.433 · ACT 32 EXPENSE	240.00
403.460 · TRAINING - TAX COLLECTOR	100.00
<b>Total 403.000 · TAX COLLECTION</b>	<b>17,020.00</b>
404.000 · LEGAL SERVICES	11,200.00
405.000 · SECRETARY-CLERK	
405.120 · SALARY PWD/SEC/TREAS GF	33,720.00
405.140 · SALARY CLERK GF 50%	21,155.00
<b>Total 405.000 · SECRETARY-CLERK</b>	<b>54,875.00</b>
406.000 · GENERAL GOVERNMENT ADMIN	
406.210 · OFFICE SUPPLIES GOVT	3,700.00
406.215 · POSTAGE - GOVT	1,680.00
406.310 · COMPUTER EXPENSE	6,000.00
406.317 · INDUSTRIAL APPRAISAL FEES	1,000.00
406.331 · TRAVEL EXPENSE - GOVT	750.00
406.341 · ADVERTISING - GOVT	2,900.00
406.350 · INSURANCE - GOVT	4,500.00
406.420 · DUES & SUBSCRIPTIONS	1,200.00
<b>Total 406.000 · GENERAL GOVERNMENT ADMIN</b>	<b>21,730.00</b>
408.000 · ENGINEERING SERVICES	
408.313 · ENGINEERING FEES	13,000.00
<b>Total 408.000 · ENGINEERING SERVICES</b>	<b>13,000.00</b>
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	2,120.00
409.350 · INSURANCE-PROPERTY-TH	23,000.00
409.361 · ELECTRICITY-TH	15,000.00
409.362 · NATURAL GAS-TH	26,000.00
409.365 · WATER & SEWER PAYMENTS	2,440.00
409.370 · MAINTENANCE AND REPAIRS	8,000.00
409.373 · Repair & Maintenance Serv.- TH	43,000.00
409.375 · OUTSIDE MAINTENANCE	0.00
<b>Total 409.000 · GENERAL GOVERNMENT - BUILDINGS</b>	<b>131,303.00</b>
<b>Total 400.000 · GENERAL GOVERNMENT</b>	<b>277,153.00</b>
410.000 · POLICE	
410.100 · SALARIES AND WAGES - POLICE	
410.142 · PARKING ENFORCEMENT OFFICER	39,800.00
<b>Total 410.100 · SALARIES AND WAGES - POLICE</b>	<b>39,800.00</b>

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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	0.00
Total 433.000 · TRAFFIC CONTROL DEVICES	2,900.00
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	750.00
Total 438.000 · ROAD MAINTENANCE	750.00
445.000 · PARKING METERS & LOTS	
445.117 · COMMISSION-Comity Land LLC	17,175.00
445.212 · PARKING TICKET PURCHASES	3,600.00
445.250 · SUPPLIES PARKING LOT	100.00
445.370 · REPAIRS TO PARKING METERS	1,000.00
445.700 · REPLACEMENT OF PARKING METERS	3,200.00
Total 445.000 · PARKING METERS & LOTS	25,075.00
Total 430.000 · PUBLIC WORKS	315,200.00
447.000 · TRANSIT SYSTEM	
447.100 · CONTRIBS - WESTMORELAND TRANSIT	1,000.00
Total 447.000 · TRANSIT SYSTEM	1,000.00
450.000 · CULTURE & RECREATION	
454.000 · Parks	
454.250 · R & M Supplies	6,500.00
454.361 · ELECTRICITY	500.00
454.365 · Water & Sewage	2,000.00
454.370 · R & M LABOR	3,500.00
Total 454.000 · Parks	12,500.00
455.000 · SHADE TREE COMMISSION	
455.200 · MEMORIALS-PLAQUES	1,200.00
455.300 · OTHER SERVICES	2,000.00
455.700 · SHADE TREE CAPITAL PURCHASES	500.00
Total 455.000 · SHADE TREE COMMISSION	3,700.00
456.000 · LIBRARIES	
456.100 · Library Contributions	1,200.00
Total 456.000 · LIBRARIES	1,200.00