CITY OF MONESSEN

PENNSYLVANIA

ANNUAL FINANCIAL REPORT

For The Year 1973

CITY OF MONESSEN
PENNSYLVANIA

MAYOR

THOMAS P. DALFONSO, Director of Public Affairs

COUNCIL

JACK L. BERGSTEIN, Director of Accounts and Finance

PAUL KOMAR, Director of Public Safety

EDWARD N. PLEVEL, Director of Streets and Public Improvement

JOSEPH CIEPLY, Director of Parks and Public Property

John J. Spielman, City Treasurer

Joseph A. Bafile, City Controller

Mary Wayco, City Clerk

Ronald Halkias, Deputy Director of Accounts and Finance

Peter J. Demas, City Solicitor

Milinovich & Co., Inc., Auditor

PART I

TABLE OF CONTENTS

	Page No.
PART I	
Letter of Transmittal	1
Certificate of Director of Accounts and Finance	2
Certificate of Independent Auditor	3
Balance Sheet - All Funds	4
Auditor's Notes	5
Summary Statement of Actual Cash Receipts and Disbursements - All Funds	6
Summary Statement of Estimated and Actual Revenues - All Funds (For details see pages 11-13)	7
Summary Statement of Estimated and Actual Expenditures - All Funds (For details see pages 14-16)	8
Analysis of Unappropriated Surplus - All Funds	9
Statement of Bonds Outstanding	10
PART II	
Detailed Statement of Estimated and Actual Revenues - By Fund	11-13
Statement of Estimated and Actual Expenditures - By Fund	14-16
Detailed Statement of Estimated and Actual Expenditures - General Fund	17-25

TO THE HONORABLE MAYOR AND COUNCIL

OF THE CITY OF MONESSEN, PENNSYLVANIA

Gentlemen:

As Director of Accounts and Finance, I herewith submit the annual financial report of the CITY OF MONESSEN, for the year ending December 31, 1973. Included in this report are summary and detailed statements of revenues and expenditures of the various funds.

This report is submitted as required by the provisions of the Acts of Assembly relating to Cities of the Third Class.

Respectfully submitted,

(SIGNED) JACK L. BERGSTEIN
Director of Accounts and Finance

March 25, 1974

COMMONWEALTH OF PENNSYLVANIA)
)
COUNTY OF WESTMORELAND)

Before me, JOSEPH A. BAFILE, Controller, in and for the CITY OF MONESSEN, Westmoreland County, Pennsylvania, personally came JACK L. BERGSTEIN, Director of Accounts and Finance of said City, who by me being duly sworn according to law, deposes and says, that the annual financial report herein contained is true and correct, to be the best of his knowledge, information and belief.

(SIGNED) JACK L. BERGSTEIN
Director of Accounts and Finance

Sworn and subscribed to before me
this 25th day of March 1974

(SIGNED) JOSEPH A. BAFILE
City Controller

MILINOVICH & CO., INC.
Certified Public Accountant
Waynesburg, Pennsylvania 15370

TO THE HONORABLE MAYOR AND COUNCIL

OF THE CITY OF MONESSEN

WESTMORELAND COUNTY, PENNSYLVANIA

Gentlemen:

We have examined the financial records of each of the several funds of the CITY OF MONESSEN as of December 31, 1973 and the related statements of fund balance, revenues and expenditures for the fiscal year then ended. Our examination was made in accordance with generally accepted auditing standards and requirements of the Third Class City Code of Pennsylvania, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the balance sheets and related statements of fund balance, revenues and expenditures, present fairly the financial position of each of the several funds of the CITY OF MONESSEN as of December 30, 1973, and the results of their operation for the year then ended in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

MILINOVICH & CO., INC.

By: (SIGNED) M. A. MILINOVICH
Certified Public Accountant

March 25, 1974

AUDITOR'S NOTES

NOTE 1 - CASH IN BANK

All bank accounts are maintained with the Mellon National Bank and Trust Co., Monessen Office, and Pittsburgh National Bank, Monessen Office in accordance with Council resolution. All accounts have been reconciled with balances as confirmed by the bank. All funds are secured by the banks on a pooled basis as provided by Act 72 of 1971.

NOTE 2 - REAL ESTATE TAXES

The following is a reconciliation of the tax duplicates:

1973 taxes assessed ($26,902,412.50 @ 25 mills)		$672,565.95
Penalties and additions		702.29
		$673,268.24
Deductions		
Discounts allowed	$ 11,723.06	
Adjustments	165.94	
Delinquent at 12-31-73	32,154.10	
Total Deductions		44,043.10
1973 duplicates collected		$629,225.14
1972 duplicates collected		11,537.22
Returned taxes collected		13,860.83
Total Real Estate Taxes Collected		$654,623.19
General Fund		$449,579.49
Sinking Fund		205,043.70
		$654,623.19

CITY OF MONESSEN

ALL FUNDS

SUMMARY STATEMENT OF

ACTUAL CASH RECEIPTS AND DISBURSEMENTS

FOR THE YEAR ENDING DECEMBER 31, 1973

FUND	Beginning Balance	Cash Receipts	Transfers To - (From)	Cash Disbursements	Ending Balance
General Fund	$(13,157.72)	$1,381,654.78	$ --	$1,331,398.93	$ 37,098.13
General Improvement Fund	15,117.14	12,083.97	--	18,130.00	9,071.11
Sinking Fund	773.56	417,518.81	--	415,724.68	2,567.69
Liquid Fuels Tax Fund	--	75,891.01	--	75,891.01	--
Off-Street Parking Fund	3,618.06	16,299.46	--	15,018.42	4,899.10
1967 Councilmanic Bond Issue	1,070.59	--	--	1,070.59	--
1971 Funding and Improvement Fund	1,000.00	--	--	1,000.00	--
1973 Councilmanic Bond Issue	--	427,054.76	--	112,090.83	314,963.93
Mon Valley Health and Welfare Fund	--	28,285.00	--	28,285.00	--
Revenue Sharing Fund	16,318.00	215,948.30	--	232,000.00	266.30
TOTAL	$ 24,739.63	$2,574,736.09	$ --	$2,230,609.46	$368,866.26

CITY OF MONESSEN

ALL FUNDS

SUMMARY STATEMENT OF ESTIMATED AND ACTUAL REVENUES

FOR THE YEAR ENDING DECEMBER 31, 1973

	Estimated	Actual	Balance
General Fund	$1,366,102.00	$ 942,371.36	$423,730.64
General Improvement Fund	--	12,083.97	12,083.97*
Sinking Fund	218,720.00	417,518.81	198,798.81*
Liquid Fuels Tax Fund	74,000.00	75,891.01	1,891.01*
Off-Street Parking Fund	26,800.00	16,299.46	10,500.54
1973 Councilmanic Bond Fund	--	427,054.76	427,054.76*
Mon Valley Health and Welfare Fund	25,350.00	28,285.00	2,935.00*
Revenue Sharing Fund	240,000.00	215,948.30	24,051.70
TOTAL REVENUES	$1,950,972.00	$2,135,452.67	$184,480.67*

Add:

Wage Tax Receivable 12-31-72	48,000.00
Loans to Other Funds 12-31-72	23,880.60
Federal Revenue Sharing Transfers	232,000.00
Bank Loan Proceeds - General Fund	198,000.00

Deduct:

Loans to Other Funds 12-31-73	(14,597.18)
Wage Tax Receivable 12-31-73	(48,000.00)
TOTAL CASH RECEIPTS	$2,574,736.09

*Denotes actual collection in excess of the estimated amount.

CITY OF MONESSEN

ALL FUNDS

SUMMARY STATEMENT OF ESTIMATED AND ACTUAL EXPENDITURES

FOR THE YEAR ENDING DECEMBER 31, 1973

	Estimated	Actual	Balance
General Fund	$1,366,102.00	$ 891,872.74	$474,229.26
General Improvement Fund	--	18,130.00	18,130.00*
Sinking Fund	218,720.00	415,724.68	197,004.68*
Liquid Fuels Tax Fund	74,000.00	75,891.01	1,891.01*
Off-Street Parking Fund	26,800.00	15,018.42	11,781.58
1967 Councilmanic Band Fund	--	1,070.59	1,070.59*
1971 Funding and Improvement Fund	--	1,000.00	1,000.00*
1973 Councilmanic Bond Fund	--	112,090.83	112,090.83*
Revenue Sharing Fund	240,000.00	232,000.00	8,000.00
Mon Valley Health and Welfare Fund	25,350.00	28,285.00	2,935.00*
TOTAL EXPENDITURES	$1,950,972.00	$1,791,083.27	$159,888.73
Add:			
Payables at 12-31-72			
General Fund - Accounts		10,000.00	
General Fund - Pension Plan		90,000.00	
Bank Loan Repaid - General Fund		199,000.00	
Federal Revenue Sharing Transfers		232,000.00	
Deduct:			
Payables at 12-31-73			
General Fund - Accounts		(61,473.81)	
General Fund - Pension Plan		(30,000.00)	
TOTAL CASH DISBURSEMENTS		$2,230,609.46	

*Denotes actual expenditure in excess of the estimated amount

CITY OF MONESSEN

ALL FUNDS

ANALYSIS OF UNAPPROPRIATED SURPLUS

FOR THE YEAR ENDING DECEMBER 31, 1973

	General Fund	General Improvement Fund	Off Street Parking Fund	Sinking Fund
Fund Balance (Deficit), January 1, 1973	$(94,777.12)	$ (8,763.46)	$ 3,618.06	$ 773.56
1973 Revenues	942,371.36	12,083.97	16,299.46	417,518.81
1973 Expenditures	(891,872.74)	(18,130.00)	(15,018.42)	(415,724.68)
Prior Years Adjustment		9,283.42		(5,000.00)
Fund Balance (Deficit), December 31, 1973	$(44,278.50)	$ (5,526.07)	$ 4,899.10	$ (2,432.31)

CITY OF MONESSEN

STATEMENT OF BONDS OUTSTANDING

FOR THE YEAR ENDING DECEMBER 31, 1973

COUNCILMANIC ISSUES	Issued	Rate	Balance 1-1-73	New Loans	Payments	Balance 12-31-73
Street and Sewer Bonds	1958	3 3/4	$ 15,000.00	$ --	$ 10,000.00	$ 5,000.00
Deficit-Sewer-Equip. Bonds	1960	4 1/8	35,000.00	--	5,000.00	30,000.00
General Improvement Bonds	1966	4 5/8	225,000.00	--	15,000.00	210,000.00
General Improvement Bonds	1967	4 3/4	105,000.00	--	15,000.00	90,000.00
General Improvement Loan	1969	4	20,000.00	--	10,000.00	10,000.00
Refunding, Street, Equipment Bonds	1970	6	300,000.00	--	20,000.00	280,000.00
General Improvement Bonds	1971	6	1,000.00	--	--	1,000.00
General Improvement Bonds	1973	Var.	--	425,000.00	--	425,000.00
TOTALS			$ 701,000.00	$425,000.00	$ 75,000.00	$1,051,000.00
ELECTORAL ISSUES						
Library Building	1958	3 7/8	$ 70,000.00	$ --	$ 10,000.00	$ 60,000.00
Redevelopment Projects	1964	3 1/2	245,000.00	--	20,000.00	225,000.00
General Improvement	1964	3 3/8	105,000.00	--	10,000.00	95,000.00
Redevelopment Projects	1965	3 3/4	55,000.00	--	10,000.00	45,000.00
Library Expansion	1968	4 7/8	170,000.00	--	10,000.00	160,000.00
TOTALS			$ 645,000.00	$ --	$ 60,000.00	$ 585,000.00
GRAND TOTAL			$1,346,000.00	$425,000.00	$135,000.00	$1,636,000.00

PART II

CITY OF MONESSEN

DETAILED STATEMENT OF ESTIMATED AND ACTUAL REVENUES

FOR THE YEAR ENDING DECEMBER 31, 1973

GENERAL FUND

	Estimated	Actual	Balance
TAXES			
Current Real Estate Taxes	$436,100.00	$427,409.21	$
Prior Years Tax Collector	7,600.00	8,309.45	
Prior Yrs Fr. Ret'd Liened Taxes	8,000.00	13,860.83	
Total Real Estate Taxes	$451,700.00	$449,579.49	$ 2,120.51
LOCAL TAX ENABLING ACT 511			
Deed Transfer	$ 6,000.00	$ 8,609.02	$
Current Income Tax	140,000.00	161,155.48	
Wage Income Tax - Delinquent	10,000.00	7,492.91	
Mercantile Tax	15,100.00	7,112.13	
Occupation Poll	23,000.00	22,263.26	
Total Act 511 Taxes	$194,100.00	$206,632.80	$ 12,532.80*
LICENSES & PERMITS			
Beverages	$ 11,600.00	$ 11,850.00	$
Streets	--	3,000.00	
Building Permits	400.00	316.00	
Plumbing Licenses	400.00	320.00	
Zoning Permits	200.00	55.00	
Other:			
Bicycle Licenses	100.00	--	
Business & Mercantile Licenses	1,800.00	2,016.00	
Bill Passing Permits, Sewers & Other	1,300.00	769.70	
Total Licenses & Permits	$ 15,800.00	$ 18,326.70	$ 2,526.70*
FINES, FORFEITS & COSTS			
Police Court	$ 8,000.00	$ 6,299.00	$
Damage to City Property	1,600.00	452.45	
Total Fines, Forfeits & Costs	$ 9,600.00	$ 6,751.45	$ 2,848.55

DETAILED STATEMENT OF ESTIMATED AND ACTUAL REVENUES

FOR THE YEAR ENDING DECEMBER 31, 1973

GENERAL FUND (Cont'd)

	Estimated	Actual	Balance
INTEREST AND RENTS			
Rent of Property	$ 700.00	$ 59.10	$ 640.90
GRANTS AND GIFTS			
Housing Authority in lieu of taxes	$ 3,500.00	$ 2,472.53	$
From Federal and State Grants	16,427.00	13,791.00	
From Counties	4,500.00	6,000.00	
Total Grants & Gifts	$ 24,427.00	$ 22,263.53	$ 2,163.47
DEPARTMENTAL EARNINGS			
Garbage Fees	$ 51,000.00	$ 49,494.35	$
Inspection Services	10,100.00	--	
Parking Meters	37,000.00	29,915.44	
Police Services	50.00	--	
Total Departmental Earnings	$ 98,150.00	$ 79,409.79	$ 18,740.21
SPECIAL ASSESSMENTS & LIENS			
Street Opening Deposits	$ 1,050.00	$ 2,100.63	$ 1,050.63*
TOTAL REVENUE RECEIPTS	$ 795,527.00	$785,123.49	$ 10,403.51
OTHER RECEIPTS			
Sale of Property, Supplies & Equip.	$ 55,825.00	$ 27,819.12	$
Refund of Prior Year's Expenditures	2,000.00	11,229.32	
Cancelled Checks	50.00	121.65	
Joint Projects:			
Employee Pensions	10,000.00	--	
Library Reimbursement for Hospitalization	4,500.00	4,848.48	
Social Security Contributions	16,500.00	20,428.45	
Insurance Premiums Reimbursed	1,200.00	1,468.83	
Reimbursement Public Employment	--	1,332.02	
Transfers from Other Funds	55,500.00	90,000.00	
Sale of Bonds	425,000.00	--	
Total Non-Revenue Receipts	$ 570,575.00	$157,247.87	$413,327.13
GRAND TOTAL REVENUES	$1,366,102.00	$942,371.36	$423,730.64

DETAILED STATEMENT OF ESTIMATED AND ACTUAL REVENUES

FOR THE YEAR ENDING DECEMBER 31, 1973

	Estimated	Actual	Balance
GENERAL IMPROVEMENT FUND			
Street Paving Liens and Assessments	$ --	$ 12,083.97	$ 12,083.97*
SINKING FUND			
Current Real Estate Taxes	$205,200.00	$201,133.64	$
Prior Years from tax Collector	2,800.00	3,515.47	
Penalties and interest	--	394.59	
General Fund Transfers	10,720.00	312,475.11	
Total Revenues	$218,720.00	$417,518.81	$198,798.81*
LIQUID FUELS TAX FUND			
State Grant from Tax on Gasoline	$ 74,000.00	$ 75,891.01	$ 1,891.01*
LIQUID FUELS TAX FUND			
State Grant from Tax on Gasoline	$ 74,000.00	$ 75,891.01	$ 1,891.01*
OFF-STREET PARKING FUND			
Monessen Parking Authority	$ 26,800.00	$ 16,299.46	$ 10,500.54
1973 BOND ISSUE FUND			
Proceeds from Sale of Bonds	$ --	$417,090.83	$
Interest	--	9,963.93	
Total Revenues	$ --	$427,054.76	$427,054.76*
MON VALLEY HEALTH AND WELFARE FUND			
Mon Valley Health and Welfare	$ 25,350.00	$ 28,285.00	$ 2,935.00*
REVENUE SHARING FUND			
U. S. Government Grant	$240,000.00	$212,575.00	$
Interest	--	3,373.30	
Total Revenues	$240,000.00	$215,948.30	$ 24,051.70

CITY OF MONESSEN

GENERAL FUND

STATEMENT OF ESTIMATED AND ACTUAL EXPENDITURES

FOR THE YEAR ENDING DECEMBER 31, 1973

	Estimated	Actual	Balance
Operation and Maintenance			
General Government	$ 136,928.00	$146,623.12	$ 9,695.12*
Protection to Persons and Property	211,195.00	229,439.57	18,244.57*
Health and Sanitation	13,970.00	11,360.10	2,609.90
Highways	236,361.00	220,044.18	16,316.82
Library	--	--	--
Recreation	58,669.00	59,182.59	513.59*
Miscellaneous	691,759.00	196,390.80	495,368.20
Total Operation and Maintenance	$1,348,882.00	$863,040.36	$485,841.64
Other Funds			
Sinking Fund	10,720.00	13,475.11	2,755.11*
Monessen Parking Authority:			
Operating Expenses	2,500.00	3,575.69	1,075.69*
Contribution	4,000.00	11,781.58	7,781.58*
TOTAL EXPENDITURES	$1,366,102.00	$891,872.74	$474,229.26

* Denotes actual expenditures in excess of the estimated amount.

CITY OF MONESSEN

STATEMENT OF ESTIMATED AND ACTUAL EXPENDITURES

FOR THE YEAR ENDING DECEMBER 31, 1973

	Estimated	Actual	Balance
GENERAL IMPROVEMENT FUND			
Flood Control	$ --	$ 18,130.00	$ 18,130.00*
SINKING FUND			
Bonds redeemed	$140,000.00	$135,000.00	$
Interest Paid	78,720.00	81,724.68	
Tax Anticipation Loan Repaid		199,000.00	
Total	$218,720.00	$415,724.68	$197,004.68*
LIQUID FUELS TAX FUND			
Salaries and Wages	$ 55,000.00	$ 55,000.00	$
Capital Outlay	19,000.00	20,891.01	
Total	$ 74,000.00	$ 75,891.01	$ 1,891.01*
OFF-STREET PARKING FUND			
Parking Lot Lease Rental	$ 26,800.00	$ 15,018.42	$ 11,781.58
1967 COUNCILMANIC BOND FUND			
Repayment of Interfund Loan	$ --	$ 1,070.59	$ 1,070.59*
1971 FUNDING AND IMPROVEMENT FUND			
Repayment of Interfund Loan	$ --	$ 1,000.00	$ 1,000.00*
1973 COUNCILMANIC BOND FUND			
Bond Administrative Expenses	$ --	$ 14,878.00	$
Repayment of Interfund Loan	--	7,212.83	
Transfer to General Fund	--	90,000.00	
Total	$ --	$112,090.83	$112,090.83*
MON VALLEY HEALTH AND WELFARE FUND			
Mon Valley Health and Welfare	$ 25,350.00	$ 28,285.00	$ 2,935.00

CITY OF MONESSEN

STATEMENT OF ESTIMATED AND ACTUAL EXPENDITURES

FOR THE YEAR ENDING DECEMBER 31, 1973

	Estimated	Actual	Balance
REVENUE SHARING FUND			
PUBLIC SAFETY			
Police Protection Patrolmen	$114,200.00	$102,200.00	$ 12,000.00
ENVIROMENT PROTECTION			
Refuse Collection	$ 79,800.00	$ 79,800.00	$ --
SPECIAL SERVICES			
Meals on Wheels	$ --	$ 4,000.00	$ 4,000.00*
LIBRARIES			
Contribution	$ 46,000.00	$ 46,000.00	$ --
GRAND TOTAL	$240,000.00	$232,000.00	$ 8,000.00

CITY OF MONESSEN

GENERAL FUND

STATEMENT OF ESTIMATED AND ACTUAL EXPENDITURES

FOR THE YEAR ENDING DECEMBER 31, 1973

	Estimated	Actual	Balance
ADMINISTRATION			
Salaries & Wages			
Mayor	$ 4,800.00	$ 4,800.00	$
Director of Accounts & Finance	2,800.00	2,800.00	
Secretary - Bookkeeper	6,650.00	6,650.00	
Longevity - Bookkeeper	300.00	400.00	
Extra Help - Accts. & Finance	3,500.00	3,188.00	
Tax Enforcement Officer	--	--	
Director of Public Safety	2,800.00	2,800.00	
Director of Streets & Public Improvement	2,800.00	2,800.00	
Director of Parks & Public Property	2,800.00	2,800.00	
City Clerk	9,500.00	9,500.00	
Longevity - City Clerk	500.00	600.00	
Extra Help - Clerk's Office	900.00	900.00	
Secretary - Clerk's Office	5,910.00	5,910.00	
Longevity - Clerk's Office	200.00	200.00	
Extra Help - Clerk's Office	4,425.00	5,128.80	
Controller	2,800.00	2,798.00	
Tax Assessor	7,500.00	7,615.32	
Longevity - Assessor	500.00	500.00	
Extra Help - Assessor	2,200.00	3,179.88	
Total	$ 60,885.00	$ 62,570.00	$ 1,685.00*
MATERIALS AND SUPPLIES			
Mayor	$ 250.00	$ 515.25	
Accounting & Finance	1,000.00	3,374.71	
Garbage Fee Supplies	200.00	759.00	
Office Supplies - City Clerk	1,700.00	1,704.81	
Tax Assessor	175.00	1,950.60	
Total	$ 3,325.00	$ 8,304.37	$ 4,979.37*

	Estimated	Actual	Balance
GENERAL GOVERNMENT (Cont'd)			
GENERAL EXPENSES			
Mayor's Advisory Committee	$ 300.00	$ 4.20	$
Other Expenses - Mayor	--	10.00	
Photographs (Mayor)	--	--	
Accounting Fees	2,600.00	3,550.00	
Equipment Warranty	700.00	599.17	
Advertising	200.00	393.55	
Other Expenses	--	43.75	
Other Expenses - Civil Service	50.00	--	
Office Equipment	250.00	278.90	
Re Copy Machine	1,750.00	3,688.62	
Other Expenses - City Clerk	--	10.00	
Third Class Cities Clerk	644.00	673.00	
Other Expenses - Controller	--	65.00	
Office Equipment - Tax Assessor	--	609.88	
Travel - Assessor	--	--	
Legal - Salary of Solicitor	5,330.00	5,330.00	
Legal - Salary of Co. Solicitor	--	--	
Legal - Advertising	600.00	2,492.12	
Other Legal Expenses	200.00	518.75	
Filing Liens & Judgments	100.00	208.61	
Special Litigation	2,000.00	6,908.27	
Total General Expenses	$ 14,724.00	$ 25,383.82	$ 10,659.82*
COMMUNICATION EXPENSE			
Mayor	$ 200.00	$ 131.80	$
Accounts & Finance	300.00	223.06	
City Clerk's Office	400.00	586.30	
Tax Assessor	--	132.25	
Total Communication Expenses	$ 900.00	$ 1,073.41	$ 173.41*
CAPITAL OUTLAY	$ 1,500.00	$ 794.00	$ 706.00
TAX COLLECTION			
Salaries and Wages			
City Treasurer	$ 3,200.00	$ 3,200.00	$
Treasurer's Assistant	2,800.00	2,800.00	
Longevity - Treasurer's Assistant	167.00	200.00	
Treasurer's Assistant	1,200.00	1,233.34	
Other Expenses - Extra Help - Treas.	250.00	327.10	
Total Salaries & Wages	$ 7,617.00	$ 7,760.44	$ 143.44*

GENERAL GOVERNMENT (Cont'd)	Estimated	Actual	Balance
Other Expenses			
Office Supplies	$ 750.00	$ 694.64	$
Office Equipment	250.00	251.70	
Advertising	175.00	268.36	
Communication	--	--	
Premium on Bonds	1,000.00	1,106.00	
Total Other Tax Collection Exp.	$ 2,175.00	$ 2,320.70	$ 145.70*
MUNICIPAL BUILDINGS AND OFFICES			
Salaries and Wages			
Salary of Janitor	$ 7,000.00	$ 7,000.00	$
Longevity - Janitor	200.00	300.00	
Janitress	4,100.00	4,100.00	
Longevity - Janitress	200.00	200.00	
Salary of Mechanic	8,600.00	8,600.00	
Longevity - Mechanic	200.00	200.00	
Total Salaries	$ 20,300.00	$ 20,400.00	$ 100.00*
MATERIALS AND SUPPLIES - General			
Materials and Supplies - Pub. Build.	$ 1,200.00	$ 2,534.18	$
Fuel, Light and Water - Pub. Build.	4,275.00	5,308.18	
Materials and Supplies - Garage	800.00	384.40	
Fuel, Light and Water - Garage	2,025.00	2,574.89	
Total Materials and Supplies	$ 8,300.00	$ 10,801.65	$ 2,501.65*
GENERAL OPERATION AND MAINT. EXP.			
Janitorial Service - Pub. Build.	$ 600.00	$ 547.59	$
Sewage	500.00	259.82	
Other Expenses for Maintenance	600.00	752.35	
Repairs	3,400.00	5,312.21	
Sewage - Garage	150.00	122.15	
Other Expenses for Maintenance	250.00	12.25	
Total General Operation & Maint.	$ 5,500.00	$ 7,006.37	$ 1,506.37*
COMMUNICATION EXPENSE			
Communications - Garage	$ 250.00	$ 208.36	$ 41.64
CAPITAL OUTLAY	$ 11,452.00	$ --	$ 11,452.00
TOTAL GENERAL GOVERNMENT	$136,928.00	$146,623.12	$ 9,695.12*

PROTECTION TO PERSONS & PROPERTY	Estimated	Actual	Balance
Police Protection			
Salaries and Wages			
Salary of Chief of Police	$ 10,350.00	$ 10,244.70	
Captain	9,822.00	9,822.02	
Lieutenants	14,317.00	6,340.76	
Dog Catcher	1,800.00	1,800.00	
Patrolmen	23,458.00	37,081.41	
Longevity	14,302.00	13,282.16	
Paid Holidays	6,621.00	6,118.59	
Court Wages	2,000.00	1,407.95	
Police Emergency - Overtime	2,000.00	460.91	
Salary of Auxiliary Police	7,500.00	7,026.00	
Salary of School Patrol	4,000.00	8,761.20	
Wages - Ticket Expeditor	2,050.00	1,925.36	
Salary Drug Officers - 2	--	--	
Longevity - Ticket Expeditor	--	300.00	
Shift Differentials	2,400.00	2,100.00	
Clerks	--	3,032.00	
Governor's Justice Commission	--	3,734.00	
Total Salaries and Wages	$100,620.00	$113,437.06	$ 12,817.06*
MATERIALS & SUPPLIES - GENERAL			
School Uniforms	$ 1,000.00	$ 669.60	$
Office Supplies	1,000.00	1,752.04	
Police Uniforms	2,500.00	--	
Meter Supplies	200.00	238.60	
Current for Signals	500.00	1,068.51	
Street Signs	--	131.20	
Parking Meters	--	3.60	
Total Materials & Supplies	$ 5,200.00	$ 3,863.55	$ 1,336.45
GENERAL OPERATION & MAINTENANCE			
Expense of Dog Catcher	$	$	$
Insurance	--	1,425.12	
Care & Feeding of Prisoners	100.00	48.15	
Expenses - Other	700.00	961.50	
Drug Officers Expenses	--	--	
Total General	$ 800.00	$ 2,434.77	$ 1,634.77*
COMMUNICATION EXPENSES			
Communication - Police	$ 600.00	$ 796.99	$ 196.99*

PROTECTION TO PERSONS AND PROPERTY Cont'd	Estimated	Actual	Balance
MAINTENANCE AND REPAIRS - EQUIP.			
Police Cars - Repairs	$ 500.00	$ 128.57	
Installation & Maintenance	100.00	491.06	
Radio Maintenance & Repairs	500.00	1,091.65	
Total Maintenance & Repair	$ 1,100.00	$ 1,711.28	$ 611.28*
PURCHASE OF MINOR EQUIPMENT			
Other Expenses - Police	$ 150.00	$ 83.75	$ 66.25
TOTAL POLICE	$108,470.00	$122,327.40	$ 13,857.40
FIRE PROTECTION			
Salaries and Wages			
Fire Chief	$ 1,550.00	$ 1,550.00	$
Mechanic	300.00	300.00	
Longevity	2,410.00	2,275.78	
Salaries - 4 Drivers	35,100.00	35,068.37	
Paid Holidays	1,350.00	1,340.08	
Wages - Relief Fire Truck Driver	2,000.00	2,704.80	
Shift Differentials	--	600.00	
Total Salaries and Wages	$ 42,710.00	$ 43,839.03	$ 1,129.03*
MATERIALS AND SUPPLIES			
Office Supplies - Fire Dept.	$ 100.00	$ 87.10	$
Uniform # 1 Station	500.00	455.00	
Uniform # 2 Station	500.00	748.39	
Drivers Uniforms	500.00	406.80	
Chemicals	300.00	82.90	
Other Supplies	200.00	102.36	
Fire Hose & Couplings	2,000.00	2,158.26	
Materials & Supplies	500.00	287.08	
Fuel, Light and Water	1,200.00	722.67	
Total Materials and Supplies	$ 5,800.00	$ 5,050.56	$ 749.44
GENERAL EXPENSE			
Travel - Fire Chief	$ 150.00	$ 61.45	$
Insurance	1,100.00	1,100.00	
Hydrant Rental & Water Supply	10,000.00	12,608.79	
Fireman's Relief Fund 1 & 2 Stations	5,000.00	5,000.00	
Ambulance Service	6,000.00	6,264.41	
Other Expenses	650.00	25.58	
Janitorial Service - Station # 2	350.00	--	
Total General Expense	$ 23,250.00	$ 25,060.23	$ 1,810.23*

PROTECTION TO PERSONS AND PROPERTY Cont'd	Estimated	Actual	Balance
COMMUNICATION EXPENSE			
Communication			
Phone System # 1	$ 750.00	$ 81.67	$
Phone System # 2	500.00	50.22	
Telephone	450.00	2,003.92	
Fire Alarm System	200.00	9.11	
Total Communications	$ 1,900.00	$ 2,144.92	$ 244.92*
MAINTENANCE & REPAIRS - EQUIPMENT			
Maintenance & Repairs	$ 2,000.00	$ 1,610.97	$ 389.03
VEHICLE OPERATING EXPENSE	$ 300.00	$ 603.96	$ 303.96*
PURCHASE OF MINOR EQUIPMENT	$ 2,500.00	$ 2,194.01	$ 305.99
CAPITAL OUTLAY			
Radio	$ 500.00	$ 409.60	$
Fire Truck No. 2	9,000.00	9,250.00	
Total Capital Outlay	$ 9,500.00	$ 9,659.60	$ 159.60*
TOTAL FIRE PROTECTION	$ 87,960.00	$ 90,163.28	$ 2,203.28*
BUILD., REGULATION, PLANNING, ZONING			
SALARIES AND WAGES			
Salary of Building Inspector	$ 8,600.00	$ 8,600.00	$
Longevity	400.00	400.00	
O.D.E.P. Help	--	90.40	
Total Salaries and Wages	$ 9,000.00	$ 9,090.40	$ 90.40*
MATERIALS AND SUPPLIES	$ 250.00	$ 508.40	$ 258.40*
GENERAL EXPENSE			
Demolition	$ 2,000.00	$ 2,500.00	
Office Supplies & Expenses - Other	500.00	1,835.09	
Mon Valley Council of Governments	3,015.00	3,015.00	
Total General Expense	$ 5,515.00	$ 7,350.09	$ 1,835.09*
TOTAL PLANNING & ZONING	$ 14,765.00	$ 16,948.89	$ 2,183.89*
TOTAL PROTECTION TO PERSONS AND PROPERTY	$211,195.00	$229,439.57	$ 18,244.57*

	Estimated	Actual	Balance
HEALTH AND SANITATION			
GENERAL HEALTH SERVICES			
SALARIES AND WAGES	$ --	$ 1,179.09	$ --
GENERAL EXPENSE			
Travel	$ --	$ 114.00	$
Other Expenses	1,000.00	780.00	
Total General Expense	$ 1,000.00	$ 894.00	$ 106.00
BOARD OF HEALTH			
Contribution to Board of Health	$ 300.00	$ 162.88	$ 137.12
Total General Health Service	$ 1,300.00	$ 2,235.97	$ 935.97*
SANITARY SEWERS			
Salaries & Wages			
Foreman	$ 1,866.00	$ 1,866.00	$
Wages	8,704.00	4,764.36	
Total Salaries & Wages	$ 10,570.00	$ 6,630.36	$ 3,939.64
MATERIALS & SUPPLIES	$ 500.00	$ 664.51	$ 164.51*
GENERAL EXPENSE	$ --	$ 494.23	$ 494.23*
MAINTENANCE & REPAIRS - GENERAL	$ 1,600.00	$ 1,335.03	$ 264.97
Total Sanitary Sewers	$ 12,670.00	$ 9,124.13	$ 3,545.87
REFUSE COLLECTION & DISPOSAL - Rubbish			
Total General Operation & Maintenance Expense	$ --	$ --	$ --
TOTAL HEALTH AND SANITATION	$ 13,970.00	$ 11,360.10	$ 2,609.90

	Estimated	Actual	Balance
HIGHWAYS - Municipal Funds Only			
GENERAL SERVICES			
SALARIES AND WAGES			
Foreman - Streets	$ 7,550.00	$ 7,550.00	$
Wages	85,801.00	42,476.79	
Emergency Wages	12,200.00	4,233.45	
Longevity	5,200.00	5,366.12	
Assistant Engineer	8,800.00	8,800.00	
Longevity - Engineer	200.00	200.00	
Engineer	9,500.00	--	
Total Salaries and Wages	$129,251.00	$ 68,626.36	$ 60,624.64
MATERIALS AND SUPPLIES			
Miscellaneous Supplies	$ 2,475.00	$ 4,733.28	$ 2,258.28*
GENERAL EXPENSE	$ 285.00	$ 180.15	$ 104.85
RENTALS			
Rent of Equipment	$ 500.00	$ --	
Leasing Equipment	21,000.00	22,622.16	
Total Rentals	$ 21,500.00	$ 22,622.16	$ 1,122.16*
Communication - Engineer	$ 100.00	$ 157.12	$ 57.12*
VEHICLE OPERATING EXPENSE			
Maintenance and Repairs	$ 3,000.00	$ 3,550.16	$
Gas & Oil	5,500.00	7,785.08	
Total Vehicle Operating Exp.	$ 8,500.00	$ 11,335.24	$ 2,835.24*
Minor Equipment Purchase	$ 750.00	$ 677.88	$ 72.12
SNOW AND ICE REMOVAL			
Materials and Supplies			
Salt	$ 2,500.00	$ 1,227.92	$
Cinders	400.00	--	
Total Materials & Supplies	$ 2,900.00	$ 1,227.92	$ 1,672.08
STREET SIGNS AND MARKINGS	$ 1,200.00	$ 427.82	$ 772.18
STREET LIGHTING	$ 58,000.00	$ 64,080.31	$ 6,080.31*
MAINTENANCE & REPAIRS - HIGHWAYS	$ 5,100.00	$ 8,312.65	$ 3,212.65*
CONSTRUCTION AND REBUILDING			
Streets	$ --	$ 11,166.62	$
Drains	6,300.00	26,496.67	
Total Construction and Rebuilding	$ 6,300.00	$ 37,663.29	$ 31,363.29*
TOTAL HIGHWAYS	$236,361.00	$220,044.18	$ 16,316.82

	Estimated	Actual	Balance
LIBRARY			
Library Operation	$ --	$ --	$ --
RECREATION & PARKS			
Salaries & Wages	$ 41,819.00	$ 42,127.93	$ 308.93*
GENERAL EXPENSE	$ 4,850.00	$ 5,054.66	$ 204.66*
Contribution to Recreation Board	$ 12,000.00	$ 12,000.00	$ --
Total Parks and Recreation	$ 58,669.00	$ 59,182.59	$ 513.59*
MISCELLANEOUS			
Social Security Contributions	$ 33,000.00	$ 43,319.93	
Retirement	--	--	
Health & Accident Insurance	57,750.00	56,839.11	
Group Life			
Hospitalization	55,000.00	46,458.86	
Police Pension Fund	2,500.00	3,956.50	
Firemen's Pension	2,400.00	--	
Military & Civic	1,700.00	1,400.00	
Federal Projects			
Insurance			
Fire	1,500.00	1,184.00	
Compensation	12,217.00	14,352.47	
Casualty	23,000.00	22,384.50	
Other			
Foreign Fire Insurance	8,000.00	--	
Special Services	5,000.00	5,050.58	
Refunds	--	246.40	
Other	1,950.00	1,198.45	
Unpaid bills	484,742.00		
Interest Expense	3,000.00	--	
TOTAL MISCELLANEOUS	$691,759.00	$196,390.80	$495,368.20