CITY OF MONESSEN

WESTMORELAND COUNTY, PENNSYLVANIA

* * *

ANNUAL AUDIT REPORT

FOR THE YEAR ENDING DECEMBER 31, 1975

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, 1975. 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 5, 1976

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 8th day of April 1976

(SIGNED) JOSEPH A. BAFILE
City Controller

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

TO THE HONORABLE MAYOR AND COUNCIL

OF THE CITY OF MONESSEN

WESTMORELAND COUNTY, PENNSYLVANIA

Gentlemen:

We have examined the financial statements of the various funds and account groups of the CITY OF MONESSEN for the year ended December 31, 1975, listed in the foregoing table of contents. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances, except as noted in the following paragraph.

We did not audit the accounts of the wage tax collector since this account, by law, requires a separate annual audit on a calendar year basis. Furthermore we did not audit the Community Development Fund nor confirm unpaid occupational privilege taxes.

In our opinion, except as stated in the preceding paragraph, the aforementioned financial statements present fairly the financial position of the various funds and account groups of the CITY OF MONESSEN at December 31, 1975, and the results of operations of such funds for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

The accompanying supplemental schedules and related information presented on pages 10 to 29 are not necessary for a fair presentation of the financial statements, but are presented as additional analytical data. This information has been subjected to the tests and other auditing procedures applied in the examination of the financial statements mentioned above and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

MILINOVICH & CO., INC.

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

March 5, 1976

CITY OF MONESSEN

WESTMORELAND COUNTY, PENNSYLVANIA

GENERAL FUND

BALANCE SHEET AS OF DECEMBER 31, 1975
(With comparative figures for 12-31-74)

ASSETS	12-31-75	12-31-74
Change Fund	$ 500.00	$ 500.00
Cash in Bank	(2,650.77)	12,275.26
Wage Income Taxes Receivable	60,000.00	60,000.00
Due from Other Funds:		
General Improvement	45,000.00	14,597.18
Concentrated Codes	--	45,000.00
Revenue Sharing	35,000.00	--
Other Receivables	26,592.30	11,756.18
Real Estate Taxes Receivable:		
Current	97,450.73	28,281.58
Delinquent	61,706.48	57,526.51
Prepaid Insurance	7,045.15	--
Assessments Receivable	--	--
GRAND TOTAL	$330,643.89	$229,936.71

LIABILITIES AND SURPLUS		
Reserve for Taxes	$159,157.21	$ 85,808.09
Accounts Payable	98,262.09	39,944.08
Pension Plan Payable	52,000.00	30,000.00
Bank Loan Payable	--	--
Unappropriated Surplus	21,224.59	74,184.54
GRAND TOTAL	$330,643.89	$229,936.71

CITY OF MONESSEN

WESTMORELAND COUNTY, PENNSYLVANIA

STATEMENT OF BUDGETED/ACTUAL REVENUES, EXPENDITURES AND SURPLUS BALANCE

GENERAL FUND

FOR THE YEARS ENDED DECEMBER 31, 1975 AND 1974

	12-31-75			12-31-74
	Budget	Actual	Over (Under) Budget	Actual
REVENUES				
Real Estate Taxes	$ 446,200.00	$ 399,296.60	$ (46,903.40)	$ 441,652.79
Act 511 Taxes	234,000.00	247,870.55	13,870.55	248,492.16
Licenses and Permits	17,150.00	18,082.00	932.00	16,035.55
Fines, Forfeits and Costs	10,000.00	11,705.38	1,705.38	9,074.00
Interests and Rents	8,100.00	--	(8,100.00)	2,563.76
Grants and Gifts	54,100.00	37,460.75	(16,639.25)	29,258.64
Departmental Earnings	88,150.00	92,849.27	4,699.27	80,062.85
Special Assessments and Liens	3,050.00	90.00	(2,960.00)	3,299.50
Other Non-Revenue Receipts	118,050.00	87,964.92	(30,085.08)	124,795.88
TOTAL REVENUES	$ 978,800.00	$ 895,319.47	$ (83,480.53)	$ 955,235.13
1973 Bond Issue Proceeds	--	--	--	88,772.89
TOTAL REVENUES AND BOND PROCEEDS	$ 978,800.00	$ 895,319.47	$ (83,480.53)	$1,044,008.02
EXPENDITURES				
General Government	$ 164,273.00	$ 130,769.17	$ (33,503.83)	$ 137,306.54
Protection to Persons and Property	285,351.00	277,718.44	(7,632.56)	248,344.61
Health and Sanitation	13,900.00	11,869.87	(2,030.13)	9,995.56
Highways	224,797.00	202,483.75	(22,313.25)	230,380.34
Recreation	61,294.00	73,544.07	12,250.07	63,954.04
Miscellaneous Governmental Expenditures	206,905.00	230,894.12	23,989.12	190,990.48
Non-Governmental Expenditures	22,280.00	21,000.00	(1,280.00)	44,573.41
TOTAL EXPENDITURES	$ 978,800.00	$ 948,279.42	$ (30,520.58)	$ 925,544.98
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	$ --	$ (52,959.95)	$ (52,959.95)	$ 118,463.04
Surplus Balance Beginning (Deficit)		74,184.54		(44,278.50)

CITY OF MONESSEN

WESTMORELAND COUNTY, PENNSYLVANIA

OTHER FUNDS

BALANCE SHEET AS OF DECEMBER 31, 1975

	General Improvement Fund	Off Street Parking Fund	Sinking Fund	Revenue Sharing Fund
ASSETS				
Cash in Bank	$ 35,477.89	$ 8,582.79	$ 28,703.00	$ 1,574.83
Wage Income Taxes Receivable	--	--	--	--
Loans to Other Funds:				
Monessen Public Library	10,000.00	--	--	--
Other Receivables	--	--	--	65,314.00
Real Estate Taxes Receivable:				
Current	--	--	--	--
Delinquent	--	--	--	--
Assessments Receivable	43,531.02	--	--	--
GRAND TOTAL	$ 89,008.91	$ 8,582.79	$ 28,703.00	$ 66,888.83
LIABILITIES AND SURPLUS				
Reserve for Assessments	$ 43,531.02	$ --	$ --	$ --
Accounts Payable	--	--	--	--
Bank Loan Payable	--	--	--	--
Due to General Fund	--	--	--	35,000.00
Loans from Other Funds	45,000.00	--	--	--
Due to Redevelopment Authority	15,000.00	--	--	--
Matured Bonds	--	--	--	--
Unappropriated Surplus (Deficit)	(14,522.11)	8,582.79	28,703.00	31,888.83
GRAND TOTAL	$ 89,008.91	$ 8,582.79	$ 28,703.00	$ 66,888.83

CITY OF MONESSEN

WESTMORELAND COUNTY, PENNSYLVANIA

ALL FUNDS

STATEMENT OF CHANGES IN SURPLUS BALANCE

FOR THE YEAR ENDING DECEMBER 31, 1975

	General Fund	General Improvement Fund	Sinking Fund	Off Street Parking Fund	Revenue Sharing Fund
CHANGE IN SURPLUS BALANCE					
Revenues	$895,319.47	$190,025.67	$203,619.29	$ 25,049.33	$257,933.10
Expenditures	948,279.42	203,821.10	181,810.92	22,231.00	230,000.00
Excess (Deficiency)	$(52,959.95)	$(13,795.43)	$ 21,808.37	$ 2,818.33	$ 27,933.10
Prior Year Adjustment (Deficit)	--	--	--	--	--
Surplus Balance 12-31-74 (Deficit)	74,184.54	(726.68)	6,894.63	5,764.46	3,955.73
Surplus Balance (Deficit) 12-31-75	$ 21,224.59	$(14,522.11)	$ 28,703.00	$ 8,582.79	$ 31,888.83

CITY OF MONESSEN

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 1975

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the CITY OF MONESSEN conform to the generally accepted accounting principles as applicable to governmental units. The following is a summary of the significant policies.

Basis of Accounting - The accrual basis of accounting is followed (with minor exceptions) by all funds other than the general fund, which utilizes the modified accrual basis of accounting. Modification in such method from the accrual basis follow:

1) Revenues are recorded as received in cash except for:

   a) revenues susceptible to accrual and
   b) material revenues that are not received at the normal time of receipt

2) Expenditures are recorded on the accrual basis except for:

   a) disbursements for inventory type items, which may be considered expenditures at the time of purchase or at the time the items are used; and

   b) prepaid expenses, which are normally not recorded

NOTE 2 - CASH IN BANK

All bank accounts are maintained with the Mellon National Bank and Trust Co., Monessen Office, Pittsburgh National Bank, Monessen Office and the First Federal Savings and Loan Association of Monessen, 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 3 - REAL ESTATE TAXES

The following is a reconciliation of the tax duplicates:

1975 taxes assessed ($26,426,737.00 @ 25 mills)		$660,673.94
Penalties and additions		594.67
		$661,268.61
Deductions:		
Discounts allowed	$ 7,876.20	
Adjustments	142.50	
Delinquent at 12-31-75	97,450.73	
Total Deductions		105,469.43
1975 duplicates collected		$555,799.18
1974 duplicates collected		14,886.66
Returned taxes collected		11,230.05
Total Real Estate Taxes Collected		$581,915.89
General Fund		$399,296.60
Sinking Fund		182,619.29
		$581,915.89

NOTE 4 - REAL ESTATE TAXES PAID UNDER PROTEST

For the past four years Wheeling - Pittsburgh Steel Corp., American Chain & Cable Company, Inc., and the U. S. Postal Service have paid their City Real Estate Taxes under protest due to an appeal of the real estate assessments of their properties and plants located in the City of Monessen. If the appeal would be decided against the City of Monessen, the protested tax monies will be withheld from future tax payment.

NOTE 5 - UNIT DEBT ACT

The Local Government Unit Debt Act (Act 185 of 1972) requires that a local government create a sinking fund to repay tax anticipation loans. During 1975, the City borrowed $100,000 in the form of a tax anticipation loan, however the City repaid the tax anticipation loan from the General Fund. We take exception to these actions and recommend that the City in the future repay all tax anticipation loans through the Sinking Fund in accordance with Act 185 of 1972.

CITY OF MONESSEN

WESTMORELAND COUNTY, PENNSYLVANIA

ALL FUNDS

SUMMARY STATEMENT OF

ACTUAL CASH RECEIPTS AND DISBURSEMENTS

FOR THE YEAR ENDING DECEMBER 31, 1975

FUND	Beginning Balance	Cash Receipts	Transfers To - (From)	Cash Disbursements	Ending Balance
General Fund	$ 12,275.26	$1,021,672.83	$ (21,000.00)	$1,015,598.86	$ (2,650.77)
General Improvement Fund	13,870.50	205,025.67	--	183,418.28	35,477.89
Sinking Fund	6,894.63	182,619.29	21,000.00	181,810.92	28,703.00
Liquid Fuels Tax Fund	--	81,065.35	--	77,500.00	3,565.35
Off-Street Parking Fund	5,764.46	25,049.33	--	22,231.00	8,582.79
1973 Councilmanic Bond Issue	3,686.28	201.52	--	--	3,887.80
Mon Valley Health and Welfare Fund	--	31,420.00	--	31,420.00	--
Revenue Sharing Fund	3,955.73	192,619.10	--	195,000.00	1,574.83
TOTAL	$ 46,446.86	$1,739,673.09	$ --	$1,706,979.06	$ 79,140.89

CITY OF MONESSEN

WESTMORELAND COUNTY, PENNSYLVANIA

STATEMENT OF BONDS CUTSTANDING

FOR THE YEAR ENDING DECEMBER 31, 1975

COUNCILMANIC ISSUES	Issued	Rate	Balance 1-1-75	New Loans	Payments	Balance 12-31-75
Deficit - Sewer - Equip. Bonds	1960	4 1/8	$ 25,000.00	$ --	$ 5,000.00	$ 20,000.00
General Improvement Bonds	1966	4 5/8	195,000.00	--	15,000.00	180,000.00
General Improvement Bonds	1967	4 3/4	80,000.00	--	10,000.00	70,000.00
Refunding, Street, Equipment Bonds	1970	6	260,000.00	--	20,000.00	240,000.00
General Improvement Bonds	1971	6	1,000.00	--	--	1,000.00
General Improvement Bonds	1973	Var.	415,000.00	--	--	415,000.00
Street and Sewer Capital Note	1974	5 1/3	48,000.00	--	--	48,000.00
Equipment Capital Note	1975	5.59	--	32,000.00	--	32,000.00
Fire Truck Capital Note	1975	4.03	--	25,000.00	--	25,000.00
Equipment Capital Note	1975	4.29	--	36,000.00	--	36,000.00
TOTALS			$1,024,000.00	$ 93,000.00	$ 50,000.00	$1,067,000.00
ELECTORAL ISSUES						
Library Building	1958	3 7/8	$ 50,000.00	$ --	$ 10,000.00	$ 40,000.00
Redevelopment Projects	1964	3 1/2	205,000.00	--	20,000.00	185,000.00
General Improvement	1964	3 3/8	85,000.00	--	10,000.00	75,000.00
Redevelopment Projects	1965	3 3/4	35,000.00	--	10,000.00	25,000.00
Library Expansion	1968	4 7/8	150,000.00	--	10,000.00	140,000.00
TOTALS			$ 525,000.00	$ --	$ 60,000.00	$ 465,000.00
GRAND TOTAL			$1,549,000.00	$ 93,000.00	$ 110,000.00	$1,532,000.00

CITY OF MONESSEN

WESTMORELAND COUNTY, PENNSYLVANIA

ALL FUNDS

ANALYSIS OF ESTIMATED AND ACTUAL REVENUES

FOR THE YEAR ENDING DECEMBER 31, 1975
(With comparative actual figures for 1974)

	12-31-75		12-31-74
	Budget	Actual	Actual
General Fund	$ 978,800.00	$ 895,319.47	$ 955,235.13
General Improvement Fund	--	190,025.67	5,794.39
Sinking Fund	227,880.00	203,619.29	385,029.06
Liquid Fuels Tax Fund	81,065.35	81,065.35	87,272.41
Off-Street Parking Fund	26,800.00	25,049.33	17,275.78
1973 Councilmanic Bond Fund	--	201.52	402.49
Mon Valley Health and Welfare Fund	25,350.00	31,420.00	31,420.00
Revenue Sharing Fund	230,000.00	257,933.10	230,689.43
TOTAL REVENUES	$1,569,895.35	$1,684,633.73	$1,713,118.69
Add:			
Wage Tax Receivable 12-31-74		60,000.00	
Loans to Other Funds 12-31-74		14,597.18	
Bank Loan Proceeds - General Fund		100,000.00	
Contra Revenues		11,756.18	
Deduct:			
Wage Tax Receivable 12-31-75		(60,000.00)	
Other Receivables 12-31-75		(71,314.00)	
TOTAL CASH RECEIPTS		$1,739,673.09	

ANALYSIS OF ESTIMATED AND ACTUAL REVENUES

FOR THE YEAR ENDING DECEMBER 31, 1975
(With comparative actual figures for 1974)

GENERAL FUND

	12-31-75		12-31-74
	Budget	Actual	Actual
TAXES			
Current Real Estate Taxes	$427,700.00	$377,943.52	$423,328.73
Prior Years Tax Collector	9,500.00	10,123.03	9,589.61
Prior Yrs Ret'd Liened Taxes	9,000.00	11,230.05	8,734.45
Total Real Estate Taxes	$446,200.00	$399,296.60	$441,652.79
LOCAL TAX ENABLING ACT 511			
Deed Transfer	$ 8,000.00	$ 10,573.94	$ 9,524.59
Current Income Tax	175,000.00	195,623.73	183,773.59
Wage Income Tax - Delinquent	12,000.00	7,072.27	13,524.72
Mercantile Tax	14,000.00	13,745.11	17,004.66
Occupation Poll	25,000.00	20,855.50	24,664.60
Total Act 511 Taxes	$234,000.00	$247,870.55	$248,492.16
LICENSES & PERMITS			
Beverages	$ 11,000.00	$ 10,350.00	$ 10,900.00
Streets	2,000.00	3,831.75	1,241.00
Building Permits	400.00	495.00	468.75
Plumbing Licenses	400.00	416.00	296.00
Zoning Permits	550.00	144.00	531.80
Other:			
Bicycle Licenses	300.00	35.00	324.50
Business & Mercantile Licenses	1,800.00	1,912.25	2,105.50
Bill Passing Permits, Sewers & Other	700.00	898.00	168.00
Total Licenses & Permits	$ 17,150.00	$ 18,082.00	$ 16,035.55
FINES, FORFEITS & COSTS			
Police Court	$ 8,000.00	$ 8,654.00	$ 8,710.00
Damage to City Property	2,000.00	3,051.38	364.00
Total Fines, Forfeits & Costs	$ 10,000.00	$ 11,705.38	$ 9,074.00

ANALYSIS OF ESTIMATED AND ACTUAL REVENUES

FOR THE YEAR ENDING DECEMBER 31, 1975
(With comparative actual figures for 1974)

GENERAL FUND (Cont'd)

	12-31-75		12-31-74
	Budget	Actual	Actual
INTEREST AND RENTS			
Interest	$ 8,000.00	$ --	$ 2,503.76
Rent of Property	100.00	--	60.00
	$ 8,100.00	$ --	$ 2,563.76
GRANTS AND GIFTS			
Housing Authority in Lieu of Taxes	$ 10,500.00	$ 11,856.58	$ 9,967.59
From Federal and State Grants	43,600.00	25,604.17	14,991.05
From Counties	--	--	4,300.00
Total Grants & Gifts	$ 54,100.00	$ 37,460.75	$ 29,258.64
DEPARTMENTAL EARNINGS			
Garbage Fees	$ 57,000.00	$ 64,774.93	$ 48,250.05
Inspection Services	--	330.00	298.00
Parking Meters	31,000.00	27,232.34	30,971.80
Police Services	150.00	512.00	543.00
Total Departmental Earnings	$ 88,150.00	$ 92,849.27	$ 80,062.85
SPECIAL ASSESSMENTS & LIENS			
Street Opening Deposits	$ 3,050.00	$ 90.00	$ 3,299.50
TOTAL REVENUE RECEIPTS	$860,750.00	$807,354.55	$830,439.25
OTHER RECEIPTS			
Sale of Property, Supplies & Equip.	$ 15,200.00	$ 9,588.00	$ 9,919.25
Refund of Prior Year's Expenditures	1,500.00	2,182.10	14,973.31
Cancelled Checks	350.00	1,439.60	340.97
Joint Projects:			
Employee Pensions	10,000.00	10,391.57	9,237.02
Library Reimbursement for Hosp.	--	--	770.30
Social Security Contributions	25,000.00	41,675.16	27,803.73
Insurance Premiums Reimbursed	1,000.00	10,480.62	1,751.30
Police Pension Fund Invest. Proceeds ($60,000)	--	12,207.87	--
Transfers from Other Funds	60,000.00	--	--
Temporary Loans	--	--	60,000.00
School Guard Reimbursement	5,000.00	--	--
Total Non-Revenue Receipts	$118,050.00	$ 87,964.92	$124,795.88
GRAND TOTALS REVENUES	$978,800.00	$895,319.47	$955,235.13

ANALYSIS OF ESTIMATED AND ACTUAL REVENUES

FOR THE YEAR ENDING DECEMBER 31, 1975
(With comparative actual figures for 1974)

	12-31-75		12-31-74
	Budget	Actual	Actual
GENERAL IMPROVEMENT FUND			
Proceeds of Capital Notes	$ --	$ 93,000.00	$ --
Flood Control Program	--	--	4,854.00
Street Paving Liens and Assessments	--	5,625.67	940.39
Sale of Land	--	91,400.00	--
	$ --	$190,025.67	$ 5,794.39
SINKING FUND			
Current Real Estate Taxes	$201,000.00	$177,855.66	$198,826.31
Prior Years from Tax Collector	4,600.00	4,763.63	4,438.59
Penalties and Interest	--	--	461.08
General Fund Transfers	22,280.00	21,000.00	31,303.08
Temporary Loans	--	--	150,000.00
	$227,880.00	$203,619.29	$385,029.06
LIQUID FUELS TAX FUND			
State Grant from Tax on Gasoline	$ 81,065.35	$ 81,065.35	$ 84,960.18
Earnings from Investments	--	--	2,312.23
	$ 81,065.35	$ 81,065.35	$ 87,272.41
OFF-STREET PARKING FUND			
Monessen Parking Authority	$ 26,800.00	$ 25,049.33	$ 17,275.78
1973 BOND ISSUE FUND			
Interest	$ --	$ 201.52	$ 402.49
MON VALLEY HEALTH AND WELFARE FUND			
Mon Valley Health and Welfare	$ 25,350.00	$ 31,420.00	$ 31,420.00
REVENUE SHARING FUND			
U. S. Government Grant	$230,000.00	$254,429.00	$225,098.00
Interest	--	3,504.10	5,591.43
	$230,000.00	$257,933.10	$230,689.43

CITY OF MONESSEN

WESTMORELAND COUNTY, PENNSYLVANIA

ALL FUNDS

ANALYSIS OF DEPARTMENTAL APPROPRIATIONS AND EXPENDITURES

FOR THE YEAR ENDING DECEMBER 31, 1975
(With comparative actual figures for 1974)

	12-31-75		12-31-74
	Budget	Actual	Actual
General Fund	$ 978,800.00	$ 948,279.42	$ 925,544.98
General Improvement Fund	--	203,821.10	995.00
Sinking Fund	227,880.00	181,810.92	380,702.12
Liquid Fuels Tax Fund	81,065.35	77,500.00	87,272.41
Off-Street Parking Fund	26,800.00	22,231.00	16,410.42
1973 Councilmanic Bond Fund	--	--	311,680.14
Mon Valley Health and Welfare Fund	25,350.00	31,420.00	31,420.00
Revenue Sharing Fund	230,000.00	230,000.00	227,000.00
TOTAL EXPENDITURES	$1,569,895.35	$1,695,062.44	$1,981,025.07

Add:

Payables at 12-31-74	
General Fund - Accounts	39,944.08
General Fund - Pension Plan	30,000.00
Bank Loan Repaid - General Fund	100,000.00
Contra Expenditures	42,234.63
Loan to Library	10,000.00

Deduct:

Payables at 12-31-75	
General Fund - Accounts	(98,262.09)
General Fund - Pension Plan	(52,000.00)
Due to Redevelopment Authority 12-31-75	(15,000.00)
Due to General Fund 12-31-75	(45,000.00)
TOTAL CASH DISBURSEMENTS	$1,706,979.06

CITY OF MONESSEN

ANALYSIS OF DEPARTMENTAL APPROPRIATIONS AND EXPENDITURES

FOR THE YEAR ENDING DECEMBER 31, 1975
(With comparative actual figures for 1974)

GENERAL FUND

	12-31-75		12-31-74
	Budget	Actual	Actual
Operation and Maintenance			
General Government	$164,273.00	$130,769.17	$137,306.54
Protection to Persons and Property	285,351.00	277,718.44	248,344.61
Health and Sanitation	13,900.00	11,869.87	9,995.56
Highways	224,797.00	202,483.75	230,380.34
Library	--	--	--
Recreation	61,294.00	73,544.07	63,954.04
Miscellaneous	192,905.00	221,471.98	190,990.48
Total Operation and Maintenance	$942,520.00	$917,857.28	$880,971.57
Other Funds			
Sinking Fund	22,280.00	21,000.00	31,303.08
Monessen Parking Authority:			
Operating Expenses	4,000.00	4,853.14	2,880.75
Contribution	10,000.00	4,569.00	10,389.58
TOTAL EXPENDITURES	$978,800.00	$948,279.42	$925,544.98

ANALYSIS OF DEPARTMENTAL APPROPRIATIONS AND EXPENDITURES

FOR THE YEAR ENDING DECEMBER 31, 1975
(With comparative actual figures for 1974)

	12-31-75		12-31-74
	Budget	Actual	Actual
GENERAL IMPROVEMENT FUND			
Purchase of Land	$ --	$ 39,400.00	$ --
U. S. Dept. of H.U.D. Code Ineligibles	--	22,650.29	--
Concentrated Code Ineligibles Adjustment	--	45,000.00	--
Capital Outlay - Equipment	--	88,649.44	--
Construction of Streets	--	8,121.37	--
Flood Control	--	--	995.00
	$ --	$203,821.10	$ 995.00
SINKING FUND			
Bonds Redeemed	$154,280.00	$110,000.00	$147,000.00
Interest Paid	73,600.00	71,810.92	83,702.12
Tax Anticipation Loan Repaid	--	--	150,000.00
	$227,880.00	$181,810.92	$380,702.12
LIQUID FUELS TAX FUND			
Maintenance of Roads	$ 60,000.00	$ 60,000.00	$ 52,378.33
Capital Outlay	21,065.35	17,500.00	34,894.08
	$ 81,065.35	$ 77,500.00	$ 87,272.41
OFF-STREET PARKING FUND			
Parking Lot Lease Rental	$ 26,800.00	$ 22,231.00	$ 16,410.42
1973 COUNCILMANIC BOND FUND			
Concentrated Codes	$ --	$ --	$200,000.00
Transfer to General Fund	--	--	88,772.89
Monongahela Street Site	--	--	22,907.25
	$ --	$ --	$311,680.14
MON VALLEY HEALTH AND WELFARE FUND			
Mon Valley Health and Welfare	$ 25,350.00	$ 31,420.00	$ 31,420.00

ANALYSIS OF DEPARTMENTAL APPROPRIATIONS AND EXPENDITURES

FOR THE YEAR ENDING DECEMBER 31, 1975
(With comparative actual figures for 1974)

	12-31-75		12-31-74
	Budget	Actual	Actual
REVENUE SHARING FUND			
PUBLIC SAFETY			
Police Protection Patrolmen	$106,000.00	$106,000.00	$103,000.00
ENVIRONMENTAL PROTECTION			
Refuse Collection	$ 78,000.00	$ 78,000.00	$ 78,000.00
LIBRARIES			
Contribution	$ 46,000.00	$ 46,000.00	$ 46,000.00
GRAND TOTAL	$230,000.00	$230,000.00	$227,000.00

CITY OF MONESSEN

ANALYSIS OF DEPARTMENTAL APPROPRIATIONS AND EXPENDITURES

FOR THE YEAR ENDING DECEMBER 31, 1975
(With comparative actual figures for 1974)

GENERAL FUND

	12-31-75		12-31-74
	Budget	Actual	Actual
ADMINISTRATION			
Salaries & Wages			
Mayor	$ 4,800.00	$ 4,800.00	$ 4,800.00
Director of Accounts & Finance	2,800.00	2,800.00	2,800.00
Secretary - Bookkeeper	7,500.00	7,500.00	7,000.00
Longevity - Bookkeeper	500.00	500.00	400.00
Extra Help - Accts. & Finance	4,260.00	2,560.00	3,898.32
Executive Secretary	10,800.00	10,800.00	10,500.00
Director of Public Safety	2,800.00	2,800.00	2,800.00
Director of Streets & Public Improvement	2,800.00	2,800.00	2,509.29
Director of Parks & Public Property	2,800.00	2,800.00	2,746.16
City Clerk	10,600.00	7,864.84	8,779.03
Longevity - City Clerk	100.00	--	100.00
Extra Help - Clerk's Office			450.00
Secretary - Clerk's Office	6,710.00	6,710.00	6,310.00
Longevity - Clerk's Office	400.00	400.00	300.00
Extra Help - Clerk's Office	5,200.00	3,076.80	4,700.00
Controller	2,800.00	2,800.00	2,800.00
Tax Assessor	1,200.00	1,200.00	2,059.38
Longevity - Assessor	--	--	100.00
Reimbursable Salaries	35,600.00	611.05	--
Total	$101,670.00	$ 60,022.69	$ 63,052.18
MATERIALS AND SUPPLIES			
Mayor	$ 200.00	$ 196.52	$ 123.32
Accounting & Finance	1,200.00	4,438.28	5,097.74
Garbage Fee Supplies	800.00	1,414.45	834.40
Office Supplies - City Clerk	1,500.00	3,052.66	1,371.15
Tax Assessor	--	428.52	993.05
Total	$ 3,700.00	$ 9,530.43	$ 8,419.66

	12-31-75		12-31-74
	Budget	Actual	Actual
GENERAL GOVERNMENT (Cont'd)			
GENERAL EXPENSES			
Mayor's Advisory Committee	$ 250.00	$ 22.00	$ 14.75
Other Expenses - Mayor	150.00	28.50	144.04
Photographs (Mayor)	--	--	--
Accounting Fees	2,800.00	4,800.00	3,650.00
Equipment Warranty	700.00	658.20	784.44
Advertising	450.00	55.00	436.02
Other Expenses	--	54.90	18.00
Other Expenses - Civil Service	50.00	--	45.00
Office Equipment	300.00	184.55	209.69
Re Copy Machine	1,800.00	646.80	1,568.30
Other Expenses - City Clerk	--	20.00	10.00
Third Class Cities Clerk	764.00	764.05	719.00
Other Expenses - Controller	50.00	--	25.00
Travel - Assessor	--	--	74.00
Legal - Salary of Solicitor	5,600.00	5,600.00	5,600.00
Legal - Advertising	500.00	991.60	846.95
Other Legal Expenses	500.00	713.65	883.50
Filing Liens & Judgments	300.00	218.27	247.50
Special Litigation	1,400.00	2,743.04	1,000.00
Total General Expenses	$ 15,614.00	$ 17,500.56	$ 16,276.19
COMMUNICATION EXPENSE			
Mayor	$ 150.00	$ 220.10	$ 148.18
Accounts & Finance	500.00	437.70	707.50
City Clerk's Office	600.00	579.79	885.41
Tax Assessor	150.00	149.94	205.00
Total Communication Expenses	$ 1,400.00	$ 1,387.53	$ 1,946.09
CAPITAL OUTLAY	$ 1,966.00	$ 706.00	$ --
TOTAL ADMINISTRATION	$124,350.00	$ 89,147.21	$ 89,694.12
TAX COLLECTION			
Salaries and Wages			
City Treasurer	$ 3,200.00	$ 3,200.00	$ 3,200.00
Treasurer's Assistant	3,090.00	3,090.00	2,940.00
Longevity - Treasurer's Assistant	233.00	233.00	233.00
Treasurer's Assistant	1,635.00	1,633.11	1,533.34
Other Expenses - Extra Help - Treas.	250.00	413.00	416.70
Total Salaries & Wages	$ 8,408.00	$ 8,569.11	$ 8,323.04

GENERAL GOVERNMENT (Cont'd)	12-31-75 Budget	12-31-75 Actual	12-31-74 Actual
Other Expenses			
Office Supplies	$ 750.00	$ 865.76	$ 848.35
Office Equipment	250.00	307.25	286.20
Advertising	--	--	--
Communication	225.00	192.05	231.83
Premium on Bonds	1,100.00	806.00	1,092.00
Total Other Tax Collection Exp.	$ 2,325.00	$ 2,171.06	$ 2,458.38
TOTAL TAX COLLECTION	$ 10,733.00	$ 10,740.17	$ 10,781.42
MUNICIPAL BUILDINGS AND OFFICES			
Salaries and Wages			
Salary of Janitor	$ 8,040.00	$ 8,040.00	$ 7,520.00
Longevity - Janitor	400.00	400.00	300.00
Janitress	--	--	1,405.73
Longevity - Janitress	--	--	400.00
Salary of Mechanic	9,500.00	9,500.00	9,000.00
Longevity - Mechanic	200.00	200.00	200.00
Total Salaries	$ 18,140.00	$ 18,140.00	$ 18,825.73
MATERIALS AND SUPPLIES			
Materials and Supplies - Pub. Build.	$ 1,000.00	$ 1,223.18	$ 1,527.12
Fuel, Light and Water - Pub. Build.	4,500.00	5,346.46	5,175.81
Materials and Supplies - Garage	800.00	412.98	1,037.58
Fuel, Light and Water - Garage	2,300.00	2,592.49	2,401.46
Total Materials and Supplies	$ 8,600.00	$ 9,575.11	$ 10,141.97
GENERAL OPERATION AND MAINT. EXP.			
Janitorial Service - Pub. Build.	$ --	$ --	$ 40.73
Sewage	300.00	241.08	219.62
Other Expenses for Maintenance	600.00	2,197.79	1,337.44
Repairs	1,000.00	--	4,728.23
Sewage - Garage	150.00	93.64	107.09
Other Expenses for Maintenance	150.00	323.75	139.45
Total General Operation & Maint.	$ 2,200.00	$ 2,856.26	$ 6,572.56
COMMUNICATION EXPENSE			
Communications - Garage	$ 250.00	$ 303.82	$ 290.74
CAPITAL OUTLAY	$ --	$ 6.60	$ 1,000.00
TOTAL MUNICIPAL BUILDINGS	$ 29,190.00	$ 30,881.79	$ 36,831.00
TOTAL GENERAL GOVERNMENT	$164,273.00	$130,769.17	$137,306.54

PROTECTION TO PERSONS & PROPERTY	12-31-75 Budget	12-31-75 Actual	12-31-74 Actual
Police Protection			
Salaries and Wages			
Salary of Chief of Police	$ 12,190.00	$ 12,190.04	$ 11,349.78
Captain	11,362.00	11,362.02	10,522.10
Lieutenants	22,092.00	24,640.72	9,895.49
Dog Catcher	2,100.00	1,925.00	796.14
Patrolmen	50,679.00	51,981.40	49,593.29
Longevity	18,898.00	16,377.22	14,719.96
Paid Holidays	8,607.00	8,462.60	7,896.85
Court Wages	1,500.00	3,002.72	2,246.66
Police Emergency - Overtime	1,000.00	426.21	31.19
Salary of Auxiliary Police	7,000.00	2,887.50	6,637.50
Salary of School Patrol	10,000.00	3,910.10	3,815.93
Community Relations	--	--	100.00
Shift Differentials	3,400.00	3,580.00	3,000.00
Clerks	--	--	276.80
Governor's Justice Commission	11,000.00	11,520.12	5,815.88
Total Salaries and Wages	$159,828.00	$152,265.65	$126,697.57
MATERIALS & SUPPLIES - GENERAL			
School Uniforms	$ 500.00	$ 615.73	$ 146.20
Office Supplies	1,500.00	2,278.30	2,422.81
Police Uniforms	5,000.00	5,000.00	2,500.00
Meter Supplies	300.00	1,262.00	269.99
Current for Signals	800.00	1,148.03	1,038.76
Street Signs	300.00	--	203.69
Parking Meters	--	--	--
Total Materials & Supplies	$ 8,400.00	$ 10,304.06	$ 6,581.45
GENERAL OPERATION & MAINTENANCE			
Expense of Dog Catcher	$ --	$ --	$ 1,225.00
Insurance	1,440.00	1,838.58	1,439.60
Care & Feeding of Prisoners	150.00	59.65	81.40
Expenses - Other	250.00	235.77	144.13
Drug Officers Expense	1,000.00	17.50	--
Mon. C.O.G. Police Agreement	11,450.00	11,412.00	11,412.00
Total General	$ 14,290.00	$ 13,563.50	$ 14,302.13
COMMUNICATION EXPENSES			
Communication - Police	$ 750.00	$ 971.41	$ 1,170.49

PROTECTION TO PERSONS AND PROPERTY Cont'd	12-31-75 Budget	12-31-75 Actual	12-31-74 Actual
MAINTENANCE AND REPAIRS -EQUIPMENT			
Police Cars - Repairs	$ 450.00	$ 2,908.00	$ 897.79
Installation & Maintenance	250.00	517.91	437.87
Radio Maintenance & Repairs	500.00	469.25	809.08
Univac	--	--	173.73
Total Maintenance & Repair	$ 1,200.00	$ 3,895.16	$ 2,318.47
PURCHASE OF MINOR EQUIPMENT	$ 1,000.00	$ 46.95	$ 1,099.25
CAPITAL OUTLAY	$ --	$ 3,830.95	$ --
TOTAL POLICE	$185,468.00	$184,877.68	$152,169.36
FIRE PROTECTION			
Salaries and Wages			
Fire Chief	$ 1,800.00	$ 1,800.00	$ 1,650.00
Mechanic	300.00	300.00	300.00
Longevity	3,297.00	3,138.98	2,875.38
Salaries - 4 Drivers	41,861.00	41,861.04	38,421.64
Paid Holidays	1,610.00	1,610.00	1,580.80
Wages - Relief Fire Truck Driver	2,000.00	478.40	1,649.10
Shift Differentials	600.00	800.00	700.00
Total Salaries and Wages	$ 51,468.00	$ 49,988.42	$ 47,176.92
MATERIALS AND SUPPLIES			
Office Supplies - Fire Dept.	$ 100.00	$ 62.75	$ 12.41
Uniform # 1 Station	750.00	750.30	792.25
Uniform # 2 Station	750.00	718.81	821.50
Drivers Uniforms	500.00	--	398.60
Chemicals	100.00	72.47	--
Other Supplies	100.00	123.11	4.23
Fire Hose & Couplings	1,000.00	986.91	1,999.50
Materials & Supplies	500.00	473.53	638.98
Fuel, Light and Water	700.00	861.07	710.02
Total Materials and Supplies	$ 4,500.00	$ 4,048.95	$ 5,377.49
GENERAL EXPENSE			
Travel - Fire Chief	$ 200.00	$ 150.65	$ 62.13
Insurance	1,100.00	1,100.00	1,100.00
Hydrant Rental & Water Supply	10,100.00	10,072.68	7,554.51
Firemen's Relief Fund 1 & 2 Stations	5,000.00	5,000.00	5,000.00
Ambulance Service	7,200.00	7,200.00	6,000.00
Other Expenses	200.00	261.17	914.77
Janitorial Service - Station # 2	350.00	--	--
Total General Expense	$ 24,150.00	$ 23,784.50	$ 20,631.41

PROTECTION TO PERSONS AND PROPERTY Cont'd	12-31-75 Budget	12-31-75 Actual	12-31-74 Actual
COMMUNICATION EXPENSE			
Telephone	$ 2,200.00	$ 2,008.30	$ 2,505.57
MAINTENANCE & REPAIRS - EQUIPMENT			
Maintenance & Repairs	$ 1,000.00	$ 3,387.03	$ 1,363.09
VEHICLE OPERATING EXPENSE	$ 800.00	$ 1,180.60	$ 1,014.03
PURCHASE OF MINOR EQUIPMENT	$ 1,800.00	$ 1,537.97	$ 1,189.91
TOTAL FIRE PROTECTION	$ 85,918.00	$ 85,935.77	$ 79,258.42
BUILD., REGULATION, PLANNING, ZONING			
SALARIES AND WAGES			
Salary of Building Inspector	$ 9,500.00	$ 3,596.11	$ 9,000.00
Longevity	400.00	--	400.00
Total Salaries and Wages	$ 9,900.00	$ 3,596.11	$ 9,400.00
MATERIALS AND SUPPLIES	$ 200.00	$ 114.88	$ 104.74
GENERAL EXPENSE			
Planning	$ 300.00	$ 48.00	$ --
Demolition	--	--	2,095.00
Office Supplies & Expenses - Other	550.00	131.00	2,302.09
Mon Valley Council of Governments	3,015.00	3,015.00	3,015.00
Total General Expense	$ 3,865.00	$ 3,194.00	$ 7,412.09
TOTAL PLANNING & ZONING	$ 13,965.00	$ 6,904.99	$ 16,916.83
TOTAL PROTECTION TO PERSONS AND PROPERTY	$285,351.00	$277,718.44	$248,344.61

	12-31-75		12-31-74
	Budget	Actual	Actual
HEALTH AND SANITATION			
GENERAL HEALTH SERVICES			
SALARIES AND WAGES	$ --	$ --	$ 1,897.86
GENERAL EXPENSE	$ 600.00	$ 3,489.90	$ 924.20
BOARD OF HEALTH			
Contribution to Board of Health	$ --	$ --	$ 399.54
Total General Health Service	$ 600.00	$ 3,489.90	$ 3,221.60
SANITARY SEWERS			
Salaries and Wages			
Foreman	$ 2,200.00	$ 2,264.40	$ --
Wages	9,900.00	4,382.48	5,421.43
Total Salaries & Wages	$ 12,100.00	$ 6,646.88	$ 5,421.43
MATERIALS & SUPPLIES	$ 600.00	$ 745.56	$ 752.53
MAINTENANCE & REPAIRS - GENERAL	$ 600.00	$ 987.53	$ 600.00
Total Sanitary Sewers	$ 13,300.00	$ 8,379.97	$ 6,773.96
REFUSE COLLECTION & DISPOSAL - RUBBISH			
Total General Operation & Maintenance Expense	$ --	$ --	$ --
TOTAL HEALTH AND SANITATION	$ 13,900.00	$ 11,869.87	$ 9,995.56
HIGHWAYS - MUNICIPAL FUNDS ONLY			
GENERAL SERVICES			
Salaries and Wages			
Foreman - Streets	$ 7,366.00	$ 7,366.00	$ 7,705.50
Wages	95,031.00	52,433.40	44,460.76
Emergency Wages	5,000.00	3,277.59	5,332.98
Longevity	5,300.00	5,500.00	5,421.27
Longevity - Engineer	200.00	200.00	200.00
Engineer	9,900.00	9,900.00	9,000.00
Total Salaries and Wages	$122,797.00	$ 78,676.99	$ 72,120.51

	12-31-75		12-31-74
	Budget	Actual	Actual
MATERIALS AND SUPPLIES			
Miscellaneous Supplies	$ 2,600.00	$ 8,083.37	$ 3,618.26
GENERAL EXPENSE	$ --	$ 150.00	$ 815.00
RENTALS			
Rent of Equipment	$ --	$ 5,552.00	$ --
Leasing Equipment	--	2,933.96	23,428.13
Total Rentals	$ --	$ 8,485.96	$ 23,428.13
COMMUNICATION	$ 150.00	$ 197.56	$ 161.68
VEHICLE OPERATING EXPENSE			
Maintenance and Repairs	$ 2,500.00	$ 4,619.72	$ 2,832.64
Gas and Oil	9,000.00	16,201.84	14,008.82
Total Vehicle Operating Exp.	$ 11,500.00	$ 20,821.56	$ 16,841.46
MINOR EQUIPMENT PURCHASE	$ 200.00	$ 517.22	$ 708.61
SNOW AND ICE REMOVAL			
Materials and Supplies			
Salt	$ 1,800.00	$ 3,174.01	$ 3,125.00
STREET SIGNS AND MARKINGS	$ 300.00	$ 346.14	$ 182.85
STREET LIGHTING	$ 81,000.00	$ 72,240.10	$ 73,929.65
MAINTENANCE & REPAIRS - HIGHWAYS	$ 4,450.00	$ 9,790.84	$ 5,478.52
CONSTRUCTION AND REBUILDING			
Streets	$ --	$ --	$ --
Drains	--	--	29,970.67
Total Construction and Rebuild.	$ --	$ --	$ 29,970.67
TOTAL HIGHWAYS	$224,797.00	$202,483.75	$230,380.34

	12-31-75		12-31-74
	Budget	Actual	Actual
LIBRARY			
Library Operation	$ --	$ --	$ --
RECREATION & PARKS			
Salaries & Wages	$ 45,444.00	$ 44,859.83	$ 44,179.99
MATERIALS AND SUPPLIES	$ 1,650.00	$ 4,364.50	$ --
GENERAL EXPENSE	$ 2,200.00	$ 1,262.28	$ 7,774.05
CAPITAL OUTLAY - PLAY LOTS	$ --	$ 11,057.46	$ --
Contribution to Recreation Board	$ 12,000.00	$ 12,000.00	$ 12,000.00
Total Parks and Recreation	$ 61,294.00	$ 73,544.07	$ 63,954.04
MISCELLANEOUS			
Social Security Contributions	$ 50,000.00	$ 59,521.75	$ 43,482.14
Hospital Insurance	54,305.00	54,558.94	51,389.96
Employee Pensions	30,000.00	47,169.27	25,000.00
Police Pension Fund	10,000.00	10,000.00	3,192.00
Firemen's Pension	3,300.00	6,266.43	16,377.79
Military & Civic	--	--	200.00
INSURANCE			
Fire	1,200.00	1,526.00	1,184.00
Compensation	10,000.00	3,707.21	12,210.71
Casualty	22,000.00	18,925.96	21,391.28
Other			
Foreign Fire Insurance	8,000.00	2,970.67	14,991.05
Refunds	900.00	769.28	936.40
Other	1,200.00	559.78	635.15
Unpaid Bills	--	--	--
$60,000 Police Pension Invest. Proceeds to Police Pension Fund	--	12,207.87	--
INTEREST EXPENSE	2,000.00	3,288.82	--
TOTAL MISCELLANEOUS	$192,905.00	$221,471.98	$190,990.48

CITY OF MONESSEN

WESTMORELAND COUNTY, PENNSYLVANIA

RECONCILIATION OF REAL ESTATE TAX DUPLICATES

FOR THE YEAR ENDING DECEMBER 31, 1975

	1974 Final Real Estate	1975 Partial Real Estate
AMOUNT OF TAX		
Amount Levied	$661,227.73	$660,531.44
Addition to Duplicate		
Penalties Added	1,525.71	594.67
Total Amount	$662,753.44	$661,126.11
Uncollected Tax 12-31-75	$ --	$ 97,450.73
Tax Returned to County Tax Claim Bureau	14,098.02	--
Discounts	11,613.72	7,876.20
Net Amount of Tax Collected	637,041.70	555,799.18
Total Amount	$662,753.44	$661,126.11