CITY OF MONESSEN

WESTMORELAND COUNTY, PENNSYLVANIA

ANNUAL AUDIT REPORTS

FOR THE YEARS ENDED DECEMBER 31, 1977 AND 1976

TABLE OF CONTENTS


| | Page No. |
|---|---|
| Letter of Transmittal | 1 |
| Certificate of Director of Accounts and Finance | 2 |
| Auditor's Report Letter | 3 |
| Financial Statements: | |
| Balance Sheets - General Fund | 4 |
| Statements of Budgeted/Actual revenues, Expenditures and Surplus Balance - General Fund | 5 |
| Balance Sheets - Other Funds | 6 - 7 |
| Statements of Changes in Surplus Balances - All Funds | 8 - 9 |
| Notes to Financial Statements | 10 - 13 |
| Other Financial Information | -- |
| Summary Statements of Cash Receipts and Disbursements - All Funds | 14 |
| Analysis of Estimated and Actual Revenues - All Funds | 15 - 18 |
| Analysis of Departmental Appropriations and Expenditures - All Funds | 19 - 31 |
| Reconciliation of Real Estate Tax Duplicates | 32 |

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 reports of the CITY OF MONESSEN, for the year ending December 31, 1977 and 1976. Included in these reports are summary and detailed statements of revenues and expenditures of the various funds.

These reports are submitted as required by the provisions of the Acts of Assembly relating to Cities of the Third Class.

Respectfully submitted,

Jack L. Bergstein

Director of Accounts and Finance

August 9, 1978

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 reports herein contained are true and correct, to be the best of his knowledge, information and belief.

Jack L Bergstein
Director of Accounts and Finance

Sworn and subscribed to before me
this 9th day of August 1978

Joseph A Bafile
City Controller

Manuel J Moses
12/77

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 years ended December 31, 1977 and 1976, 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, 1977 and 1976, and the results of operations of such funds for the years then ended, in conformity with generally accepted accounting principles applied on a consistent basis.

The accompanying supplemental schedules and related information presented on pages 14 to 32 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: W. G. Milinovich

Certified Public Accountant

June 26, 1978

CITY OF MONESSEN

WESTMORELAND COUNTY, PENNSYLVANIA

GENERAL FUND

BALANCE SHEETS AS OF DECEMBER 31, 1977 AND 1976

| ASSETS | 12-31-77 | 12-31-76 |
|---|---|---|
| Change Fund | $ 500.00 | $ 500.00 |
| Cash in Bank - See Note 2 | 74,925.26 | (44,781.58) |
| Wage Income Taxes Receivable | 57,000.00 | 60,000.00 |
| Due from Other Funds: | | |
| General Improvement | 22,500.00 | 23,000.00 |
| Revenue Sharing | -- | 23,000.00 |
| Anti-Recession | 7,833.85 | -- |
| Liquid Fuels Tax | 48,471.81 | -- |
| Other Receivables | 101,035.09 | 30,279.90 |
| Real Estate Taxes Receivable | | |
| Current | 196,381.90 | 155,598.82 |
| Delinquent | 268,646.43 | 136,195.03 |
| GRAND TOTAL | $777,294.34 | $ 383,792.17 |
| LIABILITIES AND SURPLUS | | |
| Reserve for Taxes - See Note 4 | $465,028.33 | $ 291,793.85 |
| Accounts Payable | 49,632.30 | 35,688.22 |
| Pension Plan Payable | 52,000.00 | 52,000.00 |
| Due to Sinking Fund | 16,000.00 | 35,000.00 |
| Due to Payroll Fund | 4,961.18 | -- |
| Unappropriated Surplus (Deficit) | 189,672.53 | (30,689.90) |
| GRAND TOTAL | $777,294.34 | $ 383,792.17 |

CITY OF MONESSEN

WESTMORELAND COUNTY, PENNSYLVANIA

STATEMENTS OF BUDGETED/ACTUAL REVENUES, EXPENDITURES AND SURPLUS BALANCE

GENERAL FUND

FOR THE YEARS ENDED DECEMBER 31, 1977 AND 1976

| | 12-31-77 | | | 12-31-76 |
|---|---|---|---|---|
| | Budget | Actual | Over (Under) Budget | Actual |
| REVENUES | | | | |
| Real Estate Taxes | $ 553,500.00 | $ 529,742.40 | $ (23,757.60) | $389,795.33 |
| Act 511 Taxes | 248,800.00 | 313,177.86 | 64,377.86 | 269,706.40 |
| Licenses and Permits | 17,800.00 | 23,837.23 | 6,037.23 | 17,219.97 |
| Fines, Forfeits and Costs | 9,500.00 | 17,160.96 | 7,660.96 | 12,747.21 |
| Interest and Rents | 12,062.00 | 13,483.52 | 1,421.52 | 5,376.40 |
| Grants and Gifts | 24,300.00 | 131,148.55 | 106,848.55 | 21,277.55 |
| Departmental Earnings | 104,800.00 | 96,365.38 | (8,434.62) | 104,594.65 |
| Special Assessments and Liens | 1,100.00 | 1,200.00 | 100.00 | 269.00 |
| Other Non-Revenue Receipts | 105,538.00 | 107,320.99 | 1,782.99 | 72,364.52 |
| TOTAL REVENUES | $1,077,400.00 | $1,233,436.89 | $ 156,036.89 | $893,351.03 |
| EXPENDITURES | | | | |
| General Government | $ 140,638.00 | $ 148,735.79 | $ 8,097.79 | $120,646.37 |
| Protection to Persons and Property | 296,435.00 | 263,089.84 | (33,345.16) | 266,756.83 |
| Health and Sanitation | 16,310.00 | 10,523.47 | (5,786.53) | 9,696.33 |
| Highways | 243,736.00 | 215,068.45 | (28,667.55) | 200,071.53 |
| Recreation | 51,975.00 | 47,288.91 | (4,686.09) | 73,999.26 |
| Miscellaneous Governmental Expenditures | 320,306.00 | 319,130.91 | (1,175.09) | 229,749.31 |
| Non-Governmental Expenditures | 8,000.00 | 9,237.09 | 1,237.09 | 44,345.89 |
| TOTAL EXPENDITURES | $1,077,400.00 | $1,013,074.46 | $ (64,325.54) | $945,265.52 |
| EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES | $ -- | $ 220,362.43 | $ 220,362.43 | $(51,914.49) |
| Surplus Balance Beginning (Deficit) | | (30,689.90) | | 21,224.59 |
| SURPLUS BALANCE ENDING (Deficit) | | $ 189,672.53 | | $(30,689.90) |

CITY OF MONESSEN

WESTMORELAND COUNTY, PENNSYLVANIA

OTHER FUNDS

BALANCE SHEETS AS OF DECEMBER 31, 1977

| | General Improvement Fund | Off-Street Parking Fund | Sinking Fund | Revenue Sharing Fund | Liquid Fuels Tax Fund |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| Cash in Bank | $ 61,920.20 | $ 6,280.20 | $ 10,863.55 | $ (1,810.91) | $ 48,471.81 |
| Due from Other Funds | -- | -- | 16,000.00 | -- | -- |
| Real Estate Taxes to be Provided for in Future Years | -- | -- | 1,269,600.00 | -- | -- |
| Other Receivables | -- | -- | -- | 55,595.00 | -- |
| Assessments Receivable | 34,472.43 | -- | -- | -- | -- |
| GRAND TOTAL | $ 96,392.63 | $ 6,280.20 | $1,296,463.55 | $ 53,784.09 | $ 48,471.81 |
| LIABILITIES AND SURPLUS | | | | | |
| Reserve for Assessments | $ 34,472.43 | $ -- | $ -- | $ -- | $ -- |
| Matured Bonds Not Redeemed - Current | -- | -- | 15,000.00 | -- | -- |
| Bonds & Notes Outstanding - Long-term (See Note 5) | -- | -- | 1,269,600.00 | -- | -- |
| Due to Other Funds | 22,500.00 | -- | -- | -- | 48,471.81 |
| Loans Payable | 15,000.00 | -- | -- | -- | -- |
| Unappropriated Surplus (Deficit) | 24,420.20 | 6,280.20 | 11,863.55 | 53,784.09 | -- |
| GRAND TOTAL | $ 96,392.63 | $ 6,280.20 | $1,296,463.55 | $ 53,784.09 | $ 48,471.81 |

CITY OF MONESSEN

WESTMORELAND COUNTY, PENNSYLVANIA

OTHER FUNDS

BALANCE SHEETS AS OF DECEMBER 31, 1977

| | Anti-Recession Fund | Payroll Fund | 1973 Councilmanic Bond Fund | General Fixed Assets |
|---|---|---|---|---|
| ASSETS | | | | |
| Cash in Bank | $ 75,651.86 | $ 32,512.89 | $ 4,325.13 | $ -- |
| Due from Other Funds | -- | 4,961.18 | -- | -- |
| Other Receivables | -- | -- | -- | -- |
| General Fixed Assets (See Note No. 6) | -- | -- | -- | 1,658,685.53 |
| GRAND TOTAL | $ 75,651.86 | $ 37,474.07 | $ 4,325.13 | $1,658,685.53 |
| LIABILITIES AND SURPLUS | | | | |
| Accounts Payable | $ -- | $ 37,474.07 | $ -- | $ -- |
| Due to Other Funds | 7,833.85 | -- | -- | -- |
| Invested in General Fixed Assets | -- | -- | -- | 1,658,685.53 |
| Unappropriated Surplus (Deficit) | 67,818.01 | -- | 4,325.13 | -- |
| GRAND TOTAL | $ 75,651.86 | $ 37,474.07 | $ 4,325.13 | $1,658,685.53 |

CITY OF MONESSEN

WESTMORELAND COUNTY, PENNSYLVANIA

ALL FUNDS

STATEMENT OF CHANGES IN SURPLUS BALANCE

FOR THE YEAR ENDED DECEMBER 31, 1977

| | General Fund | General Improvement Fund | Off-Street Parking Fund | Sinking Fund | Revenue Sharing Fund |
|---|---|---|---|---|---|
| CHANGE IN SURPLUS BALANCE | | | | | |
| Revenues | $1,233,436.89 | $ 62,100.57 | $ 20,436.40 | $370,486.45 | $266,901.93 |
| Expenditures | 1,013,074.46 | 26,011.63 | 21,854.16 | 359,174.23 | 252,000.00 |
| Excess (Deficiency) | $ 220,362.43 | $ 36,088.94 | $ (1,417.76) | $ 11,312.22 | $ 14,901.93 |
| Surplus Balance (Deficit) 12-31-76 | (30,689.90) | (11,668.74) | 7,697.96 | 551.33 | 38,882.16 |
| Surplus Balance (Deficit) 12-31-77 | $ 189,672.53 | $ 24,420.20 | $ 6,280.20 | $ 11,863.55 | $ 53,784.09 |

CITY OF MONESSEN

WESTMORELAND COUNTY, PENNSYLVANIA

ALL FUNDS

STATEMENT OF CHANGES IN SURPLUS BALANCE

FOR THE YEAR ENDED DECEMBER 31, 1977

| | Liquid Fuels Tax Fund | Anti-Recession Fund | Payroll Fund | 1977 Councilmanic Bond Fund | General Fixed Assets |
|---|---|---|---|---|---|
| CHANGE IN SURPLUS BALANCE | | | | | |
| Revenues | $ 86,045.76 | $ 98,297.01 | $606,473.87 | $ 224.20 | $ -- |
| Expenditures | 88,469.33 | 54,740.00 | 606,473.87 | -- | -- |
| Excess (Deficiency) | $ (2,423.57) | $ 43,557.01 | $ -- | $ 224.20 | $ -- |
| Prior Year Adjustment (See Note 6) | -- | -- | -- | -- | 1,658,118.96 |
| 1977 Additions to Fixed Assets | -- | -- | -- | -- | 566.57 |
| Surplus Balance (Deficit) 12-31-76 | 2,423.57 | 24,261.00 | -- | 4,100.93 | -- |
| Surplus Balance (Deficit) 12-31-77 | $ -- | $ 67,818.01 | $ -- | $ 4,325.13 | $1,658,685.53 |

## 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

General Fixed Assets - General fixed assets are recorded as expenditures in the various funds at the time of purchase. Such assets are capitalized at cost in the general fixed assets group of accounts. No depreciation has been provided on general fixed assets.

## 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:

| | | |
|---|---|---|
| 1977 taxes assessed ($26,517,412.50 @ 34.5 mills) | | $914,857.78 |
| | | 1,203.54 |
| | | $916,061.32 |
| Deductions: | | |
| Discounts allowed | $ 11,353.76 | |
| Adjustments | 4,577.50 | |
| Delinquent at 12-31-77 | 196,381.90 | |
| Total Deductions | | 212,313.16 |
| 1977 duplicates collected | | $703,748.16 |
| 1976 duplicates collected | | 11,489.88 |
| Returned taxes collected | | 12,184.15 |
| Total Real Estate Taxes Collected | | $727,422.19 |
| General Fund | | $529,742.40 |
| Sinking Fund | | 197,679.79 |
| | | $727,422.19 |

NOTE 4 - RESERVE FOR DELINQUENT TAXES

The Wheeling Pittsburgh Steel Corporation, due to an appeal of their assessment of their plant which is located in the City of Monessen, has paid only a portion of their Real Estate taxes for the past several years. The unpaid portion of the taxes have been liened by the City to the Westmoreland County Tax Claim Bureau and are recapped as follows:

| | Tax Assessed | Tax Paid | Amount Liened |
|---|---|---|---|
| 1975 | $159,623.45 | $ 85,560.89 | $ 74,062.56 |
| 1976 | 175,585.80 | 45,478.13 | 130,107.67 |
| 1977 | 220,280.36 | 57,054.38 | 163,225.98 |
| | $555,489.61 | $188,093.40 | $367,396.21 |
| All Other Delinquent Taxes | | | 97,632.12 |
| TOTAL | | | $465,028.33 |

CITY OF MONESSEN

WESTMORELAND COUNTY, PENNSYLVANIA

FOR THE YEAR ENDED DECEMBER 31, 1977

NOTE 5 - STATEMENT OF BONDS OUTSTANDING - SINKING FUND

| COUNCILMANIC ISSUES | Issued | Maturity | Rate | Balance 12-31-76 | New Loans | Payments | Balance 12-31-77 |
|---|---|---|---|---|---|---|---|
| Deficit - Sewer - Equip Bonds | 1960 | 1979 | 4 1/8 | $ 15,000.00 | $ -- | $ 5,000.00 | $ 10,000.00 |
| General Improvement Bonds | 1966 | 1987 | 4 5/8 | 165,000.00 | -- | 15,000.00 | 150,000.00 |
| General Improvement Bonds | 1967 | 1982 | 4 3/4 | 60,000.00 | -- | 10,000.00 | 50,000.00 |
| Refunding, Street, Equipment Bonds | 1970 | 1987 | 6 | 220,000.00 | -- | 20,000.00 | 200,000.00 |
| General Improvement Bonds | 1971 | 1987 | 6 | 1,000.00 | -- | -- | 1,000.00 |
| General Improvement Bonds | 1973 | 1988 | Var. | 415,000.00 | -- | -- | 415,000.00 |
| Street and Sewer Capital Note | 1974 | 1978 | 5 1/3 | 24,000.00 | -- | 12,000.00 | 12,000.00 |
| Equipment Capital Note | 1975 | 1977 | 5.59 | 10,000.00 | -- | 10,000.00 | -- |
| Fire Truck Capital Note | 1975 | 1980 | 4.03 | 20,000.00 | -- | 5,000.00 | 15,000.00 |
| Equipment Capital Note | 1975 | 1980 | 4.29 | 28,800.00 | -- | 7,200.00 | 21,600.00 |
| Equipment Capital Note | 1977 | 1982 | 4 3/4 | -- | 50,000.00 | -- | 50,000.00 |
| TOTALS | | | | $ 958,800.00 | $50,000.00 | $ 84,200.00 | $ 924,600.00 |
| ELECTORAL ISSUES | | | | | | | |
| Library Building | 1958 | 1979 | 3 7/8 | $ 30,000.00 | $ -- | $ 10,000.00 | $ 20,000.00 |
| Redevelopment Projects | 1964 | 1985 | 3 1/2 | 165,000.00 | -- | 20,000.00 | 145,000.00 |
| General Improvement | 1964 | 1983 | 3 3/8 | 65,000.00 | -- | 10,000.00 | 55,000.00 |
| Redevelopment Projects | 1965 | 1978 | 3 3/4 | 15,000.00 | -- | 10,000.00 | 5,000.00 |
| Library Expansion | 1968 | 1989 | 4 7/8 | 130,000.00 | -- | 10,000.00 | 120,000.00 |
| TOTALS | | | | $ 405,000.00 | $ -- | $ 60,000.00 | $ 345,000.00 |
| TAX ANTICIPATION LOANS | 1977 | 1977 | 3.51 | $ -- | $150,000.00 | $150,000.00 | $ -- |
| GRAND TOTAL | | | | $1,363,800.00 | $200,000.00 | $294,200.00 | $1,269,600.00 |

NOTE 6 - GENERAL FIXED ASSETS

According to generally accepted accounting principles for municipal governments, expenditures that are made for fixed assets must be recorded historically in the general fixed assets group of accounts. The balance of fixed assets of $1,658,685.53 as of December 31, 1977 was computed as follows:

| | | |
|---|---|---|
| 1973 Inventory of City Property taken by the City Engineer - at estimated cost | | $1,128,210.64 |
| 1974 Capital Additions - at cost | $341,693.83 | |
| 1975 Capital Additions - at cost | 161,646.49 | |
| 1976 Capital Additions - at cost | 26,568.00 | |
| | | $ 529,908.32 |
| Amount recorded as a prior years adjustment | | $1,658,118.96 |
| 1977 Capital Addition - at cost | | 566.57 |
| Balance of General Fixed Assets Group of Accounts as of December 31, 1977 | | $1,658,685.53 |

* * * * *

# OTHER FINANCIAL INFORMATION

* * * * *

CITY OF MONESSEN

WESTMORELAND COUNTY, PENNSYLVANIA

ALL FUNDS

SUMMARY STATEMENT OF

ACTUAL CASH RECEIPTS AND DISBURSEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1977

| FUND | Beginning Balance | Cash Receipts | Transfers To - (From) | Cash Disbursements | Ending Balance |
|---|---|---|---|---|---|
| General Fund | $(44,781.58) | $1,441,076.26 | $ -- | $1,321,369.42 | $ 74,925.26 |
| General Improvement Fund | 26,331.26 | 62,100.57 | -- | 26,511.63 | 61,920.20 |
| Sinking Fund | (14,448.67) | 369,486.45 | -- | 344,174.23 | 10,863.55 |
| Liquid Fuels Tax Fund | 2,423.57 | 86,045.76 | -- | 39,997.52 | 48,471.81 |
| Off-Street Parking Fund | 7,697.96 | 20,436.40 | -- | 21,854.16 | 6,280.20 |
| 1973 Councilmanic Bond Issue | 4,100.93 | 224.20 | -- | -- | 4,325.13 |
| Mon Valley Health and Welfare Fund | -- | 31,420.00 | -- | 31,420.00 | -- |
| Revenue Sharing Fund | (4,948.84) | 278,137.93 | -- | 275,000.00 | (1,810.91) |
| Anti-Recession Fund | 24,261.00 | 98,297.01 | -- | 46,906.15 | 75,651.86 |
| Payroll Fund | -- | 601,664.29 | -- | 569,151.40 | 32,512.89 |
| TOTAL | $ 635.63 | $2,988,888.87 | $ -- | $2,676,384.51 | $313,139.99 |

CITY OF MONESSEN

WESTMORELAND COUNTY, PENNSYLVANIA

ALL FUNDS

SUMMARY OF ESTIMATED AND ACTUAL REVENUES

FOR THE YEARS ENDED DECEMBER 31, 1977 AND 1976

| | 12-31-77 | | 12-31-76 |
|---|---|---|---|
| | Budget | Actual | Actual |
| General Fund | $1,077,400.00 | $1,233,436.89 | $ 893,351.03 |
| General Improvement Fund | -- | 62,100.57 | 6,801.51 |
| Sinking Fund | 253,260.00 | 370,486.45 | 336,084.00 |
| Liquid Fuels Tax Fund | 83,161.04 | 86,045.76 | 90,943.52 |
| Off-Street Parking Fund | 26,800.00 | 20,436.40 | 21,897.43 |
| 1973 Councilmanic Bond Fund | -- | 224.20 | 213.13 |
| Mon Valley Health and Welfare Fund | 25,350.00 | 31,420.00 | 31,420.00 |
| Revenue Sharing Fund | 252,000.00 | 266,901.93 | 267,993.33 |
| Anti-Recession Fund | 26,000.00 | 98,297.01 | 24,261.00 |
| Payroll Fund | -- | 606,473.87 | -- |
| | $1,743,971.04 | $2,775,823.08 | $1,672,964.95 |
| General Fund: | | | |
| Decrease in Wage Tax Receivables | | 3,000.00 | |
| Increase in Due from Other Funds | | (32,805.66) | |
| Increase in Other Receivables | | (70,755.19) | |
| Sinking Fund: | | | |
| Decrease in Due from Other Funds | | 19,000.00 | |
| Revenue Sharing Fund: | | | |
| Decrease in Grants Receivable | | 11,236.00 | |
| Payroll Fund: | | | |
| Increase in Due from Other Funds | | (4,961.18) | |
| Tax Anticipation Loan Proceeds | | 150,000.00 | |
| Contra Revenues | | 138,351.82 | |
| TOTAL CASH RECEIPTS | | $2,988,888.87 | |

## ANALYSIS OF ESTIMATED AND ACTUAL REVENUES

## FOR THE YEARS ENDED DECEMBER 31, 1977 AND 1976

### GENERAL FUND

| | 12-31-77 | | 12-31-76 |
|---|---|---|---|
| | Budget | Actual | Actual |
| **TAXES** | | | |
| Current Real Estate Taxes | $537,000.00 | $509,963.73 | $368,519.95 |
| Prior Years Tax Collector | 8,500.00 | 7,594.52 | 14,094.45 |
| Prior Years - Ret'd Liened Taxes | 8,000.00 | 12,184.15 | 7,180.93 |
| Total Real Estate Taxes | $553,500.00 | $529,742.40 | $389,795.33 |
| **LOCAL TAX ENABLING ACT 511** | | | |
| Deed Transfer | $ 11,000.00 | $ 18,698.65 | $ 14,913.82 |
| Current Income Tax | 195,000.00 | 218,190.56 | 207,041.19 |
| Wage Income Tax - Delinquent | 6,000.00 | 37,389.72 | 7,595.36 |
| Mercantile Tax | 15,800.00 | 17,019.18 | 16,957.88 |
| Occupation Poll | 21,000.00 | 21,879.75 | 23,198.15 |
| Total Act 511 Taxes | $248,800.00 | $313,177.86 | $269,706.40 |
| **LICENSES & PERMITS** | | | |
| Beverages | $ 10,500.00 | $ 10,050.00 | $ 9,750.00 |
| Streets | 2,500.00 | 3,524.07 | 2,979.97 |
| Building Permits | 900.00 | 5,360.00 | 970.00 |
| Plumbing Licenses | 400.00 | 588.00 | 520.00 |
| Zoning Permits | 400.00 | 135.00 | 455.00 |
| Other: | | | |
| Bicycle Licenses | 100.00 | 80.50 | 123.00 |
| Business & Mercantile Licenses | 1,800.00 | 2,630.00 | 1,125.00 |
| Bill Passing Permits, Sewers & Other | 1,200.00 | 1,469.66 | 1,297.00 |
| Total Licenses & Permits | $ 17,800.00 | $ 23,837.23 | $ 17,219.97 |
| **FINES, FORFEITS & COSTS** | | | |
| Police Court | $ 8,000.00 | $ 16,602.73 | $ 10,990.47 |
| Damage to City Property | 1,500.00 | 558.23 | 1,756.74 |
| Total Fines, Forfeits & Costs | $ 9,500.00 | $ 17,160.96 | $ 12,747.21 |

ANALYSIS OF ESTIMATED AND ACTUAL REVENUES

FOR THE YEARS ENDED DECEMBER 31, 1977 AND 1976

GENERAL FUND (Cont'd)

| | 12-31-77 | | 12-31-76 |
|---|---|---|---|
| | Budget | Actual | Actual |
| **INTEREST AND RENTS** | | | |
| Interest | $ 4,762.00 | $ 6,221.78 | $ -- |
| Rent of Property | 7,300.00 | 7,261.74 | 5,376.40 |
| | $ 12,062.00 | $ 13,483.52 | $ 5,376.40 |
| **GRANTS AND GIFTS** | | | |
| Housing Authority in Lieu of Taxes | $ 12,000.00 | $ 11,166.56 | $ 12,149.46 |
| From Federal and State Grants | 8,000.00 | 119,981.99 | 9,128.09 |
| County Grants | 4,300.00 | -- | -- |
| Total Grants & Gifts | $ 24,300.00 | $ 131,148.55 | $ 21,277.55 |
| **DEPARTMENTAL EARNINGS** | | | |
| Garbage Fees | $ 75,000.00 | $ 69,897.47 | $ 75,968.46 |
| Inspection Services | 300.00 | 330.00 | 325.00 |
| Parking Meters | 29,000.00 | 25,299.91 | 27,532.94 |
| Police Services | 500.00 | 838.00 | 768.25 |
| Total Departmental Earnings | $ 104,800.00 | $ 96,365.38 | $104,594.65 |
| **SPECIAL ASSESSMENTS & LIENS** | | | |
| Street Opening Deposits | $ 1,100.00 | $ 1,200.00 | $ 269.00 |
| TOTAL REVENUE RECEIPTS | $ 971,862.00 | $1,126,115.90 | $820,986.51 |
| **OTHER RECEIPTS** | | | |
| Sale of Property, Supplies & Equip | $ -- | $ 97.00 | $ 1,945.50 |
| Refund of Prior Year's Expenditures | 7,000.00 | 97,361.65 | 1,907.56 |
| Joint Projects: | | | |
| Employee Pensions | 9,000.00 | 9,596.28 | 9,526.77 |
| Social Security Contributions | 19,000.00 | -- | 44,442.19 |
| Insurance Premiums Reimbursed | -- | 266.06 | 14,542.50 |
| Transfers from Other Funds | 62,538.00 | -- | -- |
| School Guard Reimbursement | 8,000.00 | -- | -- |
| Total Non-Revenue Receipts | $ 105,538.00 | $ 107,320.99 | $ 72,364.52 |
| GRAND TOTALS REVENUES | $1,077,400.00 | $1,233,436.89 | $893,351.03 |

## ANALYSIS OF ESTIMATED AND ACTUAL REVENUES

## FOR THE YEARS ENDED DECEMBER 31, 1977 AND 1976

| | 12-31-77 | | 12-31-76 |
|---|---|---|---|
| | Budget | Actual | Actual |
| **GENERAL IMPROVEMENT FUND** | | | |
| Proceeds of Capital Notes | $ -- | $ 50,000.00 | $ -- |
| Street Paving Liens and Assessments | -- | 4,050.37 | 5,008.22 |
| Sale of Salvage Materials | -- | 2,490.25 | -- |
| Refund of Prior Years' Expenditures | -- | 3,425.00 | -- |
| Interest | -- | 2,134.95 | -- |
| | $ -- | $ 62,100.57 | $ 5,008.22 |
| **SINKING FUND** | | | |
| Current Real Estate Taxes | $238,260.00 | $193,784.43 | $194,535.38 |
| Prior Years from Tax Collector | 10,000.00 | 3,895.36 | 3,379.19 |
| Interest Income | 5,000.00 | 2,806.66 | 1,673.37 |
| Tax Anticipation Loan Transfers | -- | 150,000.00 | 136,496.06 |
| Matured Bonds Adjustment | -- | 20,000.00 | -- |
| | $253,260.00 | $370,486.45 | $336,084.00 |
| **LIQUID FUELS TAX FUND** | | | |
| State Grant from Tax on Gasoline | $ 83,161.04 | $ 83,161.04 | $ 89,499.77 |
| Earnings from Investments | -- | 2,884.72 | 1,443.75 |
| | $ 83,161.04 | $ 86,045.76 | $ 90,943.52 |
| **OFF-STREET PARKING FUND** | | | |
| Monessen Parking Authority | $ 26,800.00 | $ 20,436.40 | $ 21,897.43 |
| **1973 BOND ISSUE FUND** | | | |
| Interest | $ -- | $ 224.20 | $ 213.13 |
| **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 | $252,000.00 | $260,899.00 | $264,293.00 |
| Interest | -- | 6,002.93 | 3,700.33 |
| | $252,000.00 | $266,901.93 | $267,993.33 |
| **ANTI-RECESSION FUND** | | | |
| U. S. Government Grant | $ 26,000.00 | $ 95,604.00 | $ 24,261.00 |
| Interest | -- | 2,693.01 | -- |
| | $ 26,000.00 | $ 98,297.01 | $ 24,261.00 |
| **PAYROLL FUND** | | | |
| Transfer of Gross Payroll | $ -- | $ 60,473.87 | $ -- |

CITY OF MONESSEN

WESTMORELAND COUNTY, PENNSYLVANIA

ALL FUNDS

SUMMARY OF DEPARTMENTAL APPROPRIATIONS AND EXPENDITURES

FOR THE YEARS ENDED DECEMBER 31, 1977 AND 1976

| | 12-31-77 | | 12-31-76 |
|---|---|---|---|
| | Budget | Actual | Actual |
| General Fund | $1,077,400.00 | $1,013,074.46 | $ 945,265.52 |
| General Improvement Fund | -- | 26,011.63 | 3,948.14 |
| Sinking Fund | 253,260.00 | 359,174.23 | 364,235.67 |
| Liquid Fuels Tax Fund | 83,161.04 | 88,469.33 | 92,085.30 |
| Off-Street Parking Fund | 26,800.00 | 21,854.16 | 22,782.26 |
| 1973 Councilmanic Bond Fund | -- | -- | -- |
| Mon Valley Health and Welfare Fund | 25,350.00 | 31,420.00 | 31,420.00 |
| Revenue Sharing Fund | 252,000.00 | 252,000.00 | 261,000.00 |
| Anti-Recession Fund | 26,000.00 | 54,740.00 | -- |
| Payroll Fund | -- | 606,473.87 | -- |
| TOTAL | $1,743,971.04 | $2,453,217.68 | $1,720.736.89 |
| General Fund: | | | |
| Increase in Accounts Payable | | (13,944.08) | |
| Decrease in Due to Other Funds | | 14,038.82 | |
| General Improvement Fund | | | |
| Decrease in Due to Other Funds | | 500.00 | |
| Sinking Fund | | | |
| Decrease in Matured Bonds Payable | | 5,000.00 | |
| Revenue Sharing Fund | | | |
| Decrease in Due to Other Funds | | 23,000.00 | |
| Anti-Recession Fund | | | |
| Increase in Due to Other Funds | | (7,833.85) | |
| Payroll Fund | | | |
| Increase in Accounts Payable | | (37,474.07) | |
| Tax Anticipation Loan | | 150,000.00 | |
| Liquid Fuels Tax Fund | | | |
| Increase in Due to Other Funds | | (48,471.81) | |
| Contra Expenditures | | 138,351.82 | |
| TOTAL CASH DISBURSEMENTS | | $2,676,384.51 | |

CITY OF MONESSEN

ANALYSIS OF DEPARTMENTAL APPROPRIATIONS AND EXPENDITURES

FOR THE YEARS ENDED DECEMBER 31, 1977 AND 1976

GENERAL FUND

| | 12-31-77 | | 12-31-76 |
|---|---|---|---|
| | Budget | Actual | Actual |
| Operation and Maintenance | | | |
| General Government | $ 140,638.00 | $ 148,735.79 | $ 120,646.37 |
| Protection to Persons and Property | 296,435.00 | 263,089.84 | 266,756.83 |
| Health and Sanitation | 16,310.00 | 10,523.47 | 9,696.33 |
| Highways | 243,736.00 | 215,068.45 | 200,071.53 |
| Library | -- | -- | -- |
| Recreation | 51,975.00 | 47,288.91 | 73,999.26 |
| Miscellaneous | 320,306.00 | 319,130.91 | 229,749.31 |
| Total Operation and Maintenance | $1,069,400.00 | $1,003,837.37 | $ 900,919.63 |
| Other Funds | | | |
| Sinking Fund | -- | -- | 36,496.06 |
| Monessen Parking Authority: | | | |
| Operating Expenses | 4,000.00 | 4,291.25 | 3,832.09 |
| Contribution | 4,000.00 | 4,945.84 | 4,017.74 |
| TOTAL EXPENDITURES | $1,077,400.00 | $1,013,074.46 | $ 945,265.52 |

## ANALYSIS OF DEPARTMENTAL APPROPRIATIONS AND EXPENDITURES

## FOR THE YEARS ENDED DECEMBER 31, 1977 AND 1976

| | 12-31-77 | | 12-31-76 |
|---|---|---|---|
| | Budget | Actual | Actual |
| **GENERAL IMPROVEMENT FUND** | | | |
| Capital Outlay - Equipment | $ -- | $ 26,011.63 | $ 3,948.14 |
| **SINKING FUND** | | | |
| Bonds Redeemed | $ 154,200.00 | $ 144,200.00 | $ 188,200.00 |
| Interest Paid | 63,721.00 | 64,974.23 | 76,035.67 |
| Tax Anticipation Loan Repaid | -- | 150,000.00 | 100,000.00 |
| Revenue Depreciation | 35,339.00 | -- | -- |
| | $ 253,260.00 | $ 359,174.23 | $ 364,235.67 |
| **LIQUID FUELS TAX FUND** | | | |
| Operation and Maintenance | $ 66,461.04 | $ 71,837.13 | $ 62,517.30 |
| Capital Outlay | 16,700.00 | 16,632.20 | 29,568.00 |
| | $ 83,161.04 | $ 88,469.33 | $ 92,085.30 |
| **OFF-STREET PARKING FUND** | | | |
| Parking Lot Lease Rental | $ 26,800.00 | $ 21,854.16 | $ 22,782.26 |
| **1973 COUNCILMANIC BOND FUND** | | | |
| Transfer to General Fund | $ -- | $ -- | $ -- |
| **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 YEARS ENDED DECEMBER 31, 1977 AND 1976

| | 12-31-77 | | 12-31-76 |
|---|---|---|---|
| | Budget | Actual | Actual |
| **REVENUE SHARING FUND** | | | |
| GENERAL GOVERNMENT | | | |
| Audit | $ 500.00 | $ 500.00 | $ 500.00 |
| PUBLIC SAFETY | | | |
| Police Protection Patrolmen | $ 107,700.00 | $ 107,700.00 | $ 136,500.00 |
| ENVIRONMENTAL PROTECTION | | | |
| Refuse Collection | $ 97,800.00 | $ 97,800.00 | $ 78,000.00 |
| LIBRARIES | | | |
| Contribution | $ 46,000.00 | $ 46,000.00 | $ 46,000.00 |
| GRAND TOTAL | $ 252,000.00 | $ 252,000.00 | $ 261,000.00 |
| **ANTI-RECESSION FUND** | | | |
| PUBLIC SAFETY | | | |
| Police Protection Patrolmen | $ 26,000.00 | $ 54,740.00 | $ -- |
| **PAYROLL FUND** | | | |
| Disbursements of Gross Payroll | $ -- | $ 606,473.87 | $ -- |

CITY OF MONESSEN

ANALYSIS OF DEPARTMENTAL APPROPRIATIONS AND EXPENDITURES

FOR THE YEARS ENDED DECEMBER 31, 1977 AND 1976

GENERAL FUND

| | 12-31-77 | | 12-31-76 |
|---|---|---|---|
| | Budget | Actual | Actual |
| **ADMINISTRATION** | | | |
| **Salaries & Wages** | | | |
| Mayor | $ 4,800.00 | $ 4,855.23 | $ 4,430.64 |
| Director of Accounts & Finance | 2,800.00 | 2,800.00 | 2,584.56 |
| Secretary - Bookkeeper | 8,471.00 | 8,471.00 | 7,828.26 |
| Longevity - Bookkeeper | 600.00 | 600.00 | 600.00 |
| Extra Help - Accts. & Finance | -- | -- | 70.00 |
| Executive Secretary | 12,206.00 | 12,206.00 | 9,438.80 |
| Director of Public Safety | 2,800.00 | 2,800.00 | 2,530.72 |
| Director of Streets & Public Improvements | 2,800.00 | 2,703.07 | 2,584.56 |
| Director of Parks & Public Property | 2,800.00 | 2,638.46 | 2,530.72 |
| City Clerk | 4,000.00 | 4,899.74 | 2,979.04 |
| Longevity - City Clerk | 25.00 | -- | -- |
| Secretary - Clerk's Office | 7,579.00 | 7,579.00 | 7,004.19 |
| Longevity - Clerk's Office | 400.00 | 400.00 | 400.00 |
| Extra Help - Clerk's Office | -- | -- | -- |
| Controller | 2,800.00 | 2,584.56 | 2,756.88 |
| Tax Assessor | 1,278.00 | 1,278.00 | 1,199.90 |
| Total | $ 53,359.00 | $ 53,815.06 | $ 46,938.27 |
| **MATERIALS AND SUPPLIES** | | | |
| Mayor | $ 100.00 | $ 13.45 | $ 440.99 |
| Accounting & Finance | 3,800.00 | 3,295.73 | 3,801.37 |
| Garbage Fee Supplies | 1,200.00 | 1,068.25 | 1,074.00 |
| Office Supplies - City Clerk | 2,000.00 | 1,582.73 | 1,103.83 |
| Tax Assessor | 300.00 | 450.21 | 355.09 |
| Other - Reimbursable | -- | 4,435.84 | -- |
| Total | $ 7,400.00 | $ 10,846.21 | $ 6,775.28 |

| | 12-31-77 | | 12-31-76 |
|---|---|---|---|
| | Budget | Actual | Actual |
| GENERAL GOVERNMENT (Cont'd) | | | |
| GENERAL EXPENSES | | | |
| Mayor's Advisory Committee | $ 250.00 | $ -- | $ -- |
| Other Expenses - Mayor | 150.00 | 63.40 | 117.22 |
| Accounting Fees | 4,000.00 | 4,450.00 | 4,125.00 |
| Equipment Warranty | 550.00 | 1,123.69 | 552.60 |
| Advertising | 500.00 | 65.50 | -- |
| Other Expenses | 50.00 | 30.00 | 284.57 |
| Other Expenses - Civil Service | 50.00 | -- | -- |
| Office Equipment | 900.00 | 1,796.59 | 433.57 |
| Re Copy Machine | -- | 394.04 | 1,956.45 |
| Other Expenses - City Clerk | 50.00 | 439.26 | 73.10 |
| Third Class Cities - Dues | 1,100.00 | 1,000.00 | 882.00 |
| Other Expenses - Controller | 25.00 | 20.00 | 20.00 |
| Legal - Salary of Solicitors | 5,600.00 | 4,801.28 | 5,513.76 |
| Legal - Advertising | 2,000.00 | 1,566.26 | 2,415.22 |
| Other Legal Expenses | 500.00 | 1,639.94 | 581.97 |
| Filing Liens & Judgments | 300.00 | 112.50 | 858.50 |
| Special Litigation | 5,000.00 | 4,000.00 | 1,000.00 |
| Appraisal | 12,000.00 | 12,000.00 | -- |
| Labor Relations | -- | 1,200.80 | -- |
| Total General Expenses | $ 33,025.00 | $ 34,703.26 | $ 18,813.96 |
| COMMUNICATION EXPENSE | | | |
| Mayor | $ 200.00 | $ 11.60 | $ 194.83 |
| Accounts & Finance | 450.00 | 452.70 | 417.01 |
| City Clerk's Office | 700.00 | 898.19 | 733.94 |
| Tax Assessor | --- | 135.41 | 24.60 |
| Total Communication Expenses | $ 1,350.00 | $ 1,497.90 | $ 1,370.38 |
| CAPITAL OUTLAY AND REPLACEMENT | $ -- | $ 2,170.00 | $ 1,179.04 |
| TOTAL ADMINISTRATION | $ 95,134.00 | $103,032.43 | $ 75,076.93 |
| TAX COLLECTION | | | |
| Salaries and Wages | | | |
| City Treasurer | $ 3,200.00 | $ 3,200.00 | $ 3,150.64 |
| Treasurer's Assistant | 3,490.00 | 3,490.00 | 3,225.47 |
| Longevity - Treasurer's Assistant | 264.00 | 267.00 | 266.00 |
| Treasurer's Assistant | 1,908.00 | 1,637.92 | 1,769.81 |
| Other Expenses - Extra Help - Treas. | 300.00 | 263.60 | 400.40 |
| Total Salaries & Wages | $ 9,162.00 | $ 8,858.52 | $ 8,812.32 |

| | 12-31-77 | | 12-31-76 |
|---|---|---|---|
| | Budget | Actual | Actual |
| GENERAL GOVERNMENT (Cont'd) | | | |
| Other Expenses | | | |
| Office Supplies | $ 1,000.00 | $ 889.91 | $ 1,100.26 |
| Office Equipment | 300.00 | 503.27 | 296.30 |
| Communication | 200.00 | 200.19 | 258.73 |
| Premium on Bonds | 900.00 | 166.00 | 1,469.00 |
| General Expense | 25.00 | 22.00 | -- |
| Total Other Tax Collection Exp | $ 2,425.00 | $ 1,781.37 | $ 3,124.29 |
| TOTAL TAX COLLECTION | $ 11,587.00 | $ 10,639.89 | $ 11,936.61 |
| MUNICIPAL BUILDINGS AND OFFICES | | | |
| Salaries and Wages | | | |
| Salary of Janitor | $ 9,288.00 | $ 9,288.00 | $ 8,530.64 |
| Longevity - Janitor | 500.00 | 500.00 | 500.00 |
| Salary of Mechanic | 10,729.00 | 10,729.00 | 9,918.81 |
| Longevity - Mechanic | 400.00 | 400.00 | 300.00 |
| Total Salaries | $ 20,917.00 | $ 20,917.00 | $ 19,249.45 |
| MATERIALS AND SUPPLIES | | | |
| Materials and Supplies - Pub. Build. | $ 1,200.00 | $ 389.11 | $ 1,655.76 |
| Fuel, Light and Water - Pub. Build. | 7,500.00 | 9,136.89 | 7,320.68 |
| Materials and Supplies - Garage | 500.00 | 200.54 | 157.60 |
| Fuel, Light and Water - Garage | 2,500.00 | 3,523.09 | 3,979.35 |
| Total Materials and Supplies | $ 11,700.00 | $ 13,249.63 | $ 13,113.39 |
| GENERAL OPERATION AND MAINT. EXP. | | | |
| Sewage | $ 250.00 | $ 161.90 | $ 446.69 |
| Other Expenses for Maintenance | 500.00 | 12.00 | 350.45 |
| Sewage - Garage | 100.00 | 45.68 | 91.23 |
| Other Expenses for Maintenance | 200.00 | -- | 142.45 |
| Total General Operation & Maint | $ 1,050.00 | $ 219.58 | $ 1,030.82 |
| GENERAL EXPENSE | $ -- | $ 153.10 | $ -- |
| COMMUNICATION EXPENSE | | | |
| Communications - Garage | $ 250.00 | $ 245.16 | $ 239.17 |
| CAPITAL OUTLAY AND REPLACEMENT | $ -- | $ 279.00 | $ -- |
| TOTAL MUNICIPAL BUILDINGS | $ 33,917.00 | $ 35,063.47 | $ 33,632.83 |
| TOTAL GENERAL GOVERNMENT | $140,638.00 | $148,735.79 | $120,646.37 |

| | 12-31-77 | | 12-31-76 |
|---|---|---|---|
| | Budget | Actual | Actual |
| PROTECTION TO PERSONS & PROPERTY | | | |
| Police Protection | | | |
| Salaries and Wages | | | |
| Salary of Chief of Police | $ 14,114.00 | $ 14,113.83 | $ 12,986.88 |
| Captain | 12,906.00 | 12,906.24 | 11,876.32 |
| Lieutenants | 37,704.00 | 37,702.74 | 34,728.86 |
| Dog Catcher | 2,800.00 | 2,698.00 | 2,411.00 |
| Patrolmen | 45,504.00 | 8,660.24 | 31,470.17 |
| Longevity | 21,098.00 | 19,686.96 | 17,782.27 |
| Paid Holidays | 10,320.00 | 9,004.67 | 8,749.80 |
| Court Wages | 2,000.00 | 3,947.63 | 5,540.72 |
| Police Emergency - Overtime | 500.00 | 957.35 | 760.33 |
| Salary of Auxiliary Police | 3,000.00 | 2,260.50 | 2,784.00 |
| Salary of School Patrol | 16,000.00 | 12,205.79 | 7,969.60 |
| Special Duties | -- | 509.97 | 703.11 |
| Shift Differentials | 4,050.00 | 4,312.50 | 3,400.00 |
| Total Salaries and Wages | $169,996.00 | $128,966.42 | $141,163.06 |
| MATERIALS & SUPPLIES - GENERAL | | | |
| School Uniforms | $ 500.00 | $ 20.25 | $ 1,047.20 |
| Office Supplies | 1,500.00 | 3,427.99 | 1,952.53 |
| Police Uniforms | 3,000.00 | 3,000.00 | 2,769.00 |
| Meter Supplies | 200.00 | 390.02 | 157.41 |
| Current for Signals | 1,000.00 | 2,658.42 | 1,284.32 |
| Street Signs | 100.00 | -- | -- |
| Other | -- | 805.00 | -- |
| Total Materials & Supplies | $ 6,300.00 | $ 10,301.68 | $ 7,210.46 |
| GENERAL OPERATION & MAINTENANCE | | | |
| Insurance | $ 1,600.00 | $ 1,745.00 | $ 1,593.00 |
| Care & Feeding of Prisoners | 100.00 | 17.74 | 37.10 |
| Expenses - Other | 400.00 | 118.90 | 1,397.24 |
| Mon. C.O.G. Police Agreement | 11,450.00 | 11,412.00 | 11,412.00 |
| Total General | $ 13,550.00 | $ 13,293.64 | $ 14,439.34 |
| COMMUNICATION EXPENSES | | | |
| Communication - Police | $ 1,000.00 | $ 1,204.84 | $ 1,160.08 |

| PROTECTION TO PERSONS AND PROPERTY Cont'd | 12-31-77 | | 12-31-76 |
|---|---|---|---|
| MAINTENANCE AND REPAIRS - EQUIPMENT | Budget | Actual | Actual |
| Police Cars - Repairs | $ 1,000.00 | $ 4,339.16 | $ 4,630.41 |
| Installation & Maintenance | 250.00 | 138.08 | 417.74 |
| Radio Maintenance & Repairs | 500.00 | 691.40 | 435.10 |
| Total Maintenance & Repair | $ 1,750.00 | $ 5,168.64 | $ 5,483.25 |
| PURCHASE OF MINOR EQUIPMENT | $ 1,000.00 | $ 54.50 | $ 49.50 |
| CAPITAL OUTLAY | $ -- | $ -- | $ -- |
| TOTAL POLICE | $193,596.00 | $158,989.72 | $169,505.69 |
| FIRE PROTECTION | | | |
| Salaries and Wages | | | |
| Fire Chief | $ 1,800.00 | $ 1,800.00 | $ 1,799.98 |
| Mechanic | 300.00 | 300.00 | 300.00 |
| Longevity | 4,301.00 | 4,136.07 | 3,821.70 |
| Salaries - Four Drivers | 47,788.00 | 47,787.68 | 43,225.44 |
| Paid Holidays | 2,022.00 | 1,837.60 | 1,717.60 |
| Wages - Relief Fire Truck Driver | 2,000.00 | 4,197.50 | 193.20 |
| Shift Differentials | 800.00 | 1,206.64 | 800.00 |
| Total Salaries and Wages | $ 59,011.00 | $ 61,265.49 | $ 51,857.92 |
| MATERIALS AND SUPPLIES | | | |
| Office Supplies - Fire Dept. | $ 50.00 | $ -- | $ 45.97 |
| Uniform # 1 Station | 750.00 | 743.20 | -- |
| Uniform # 2 Station | 750.00 | 497.01 | 1,400.30 |
| Drivers Uniforms | 600.00 | 572.95 | 496.00 |
| Chemicals | 100.00 | 130.40 | 8.50 |
| Other Supplies | 100.00 | 155.94 | 87.81 |
| Fire Hose & Couplings | 1,511.00 | 1,511.00 | 1,046.00 |
| Materials & Supplies | 500.00 | 145.59 | 367.17 |
| Fuel, Light and Water | 1,000.00 | 1,209.20 | 1,049.65 |
| Total Materials and Supplies | $ 5,361.00 | $ 4,965.29 | $ 4,501.40 |
| GENERAL EXPENSE | | | |
| Travel - Fire Chief | $ 100.00 | $ -- | $ 128.58 |
| Insurance | 1,500.00 | 1,100.00 | 1,042.00 |
| Hydrant Rental & Water Supply | 12,000.00 | 10,065.66 | 12,575.85 |
| Firemen's Relief Fund 1 & 2 Stations | 5,000.00 | 5,603.00 | 5,000.00 |
| Ambulance Service | 7,200.00 | 7,200.00 | 7,200.00 |
| Other Expenses | 200.00 | 588.58 | 162.41 |
| Janitorial Service - Station # 2 | 350.00 | 350.00 | -- |
| Total General Expense | $ 26,350.00 | $ 24,907.24 | $ 26,108.84 |

PROTECTION TO PERSONS AND PROPERTY Cont'd

| | 12-31-77 | | 12-31-76 |
|---|---|---|---|
| | Budget | Actual | Actual |
| COMMUNICATION EXPENSE | | | |
| Telephone & Alarms | $ 4,000.00 | $ 3,891.54 | $ 1,937.43 |
| MAINTENANCE & REPAIRS - EQUIPMENT | | | |
| Maintenance & Repairs | $ 1,000.00 | $ 2,725.59 | $ 2,800.62 |
| VEHICLE OPERATING EXPENSE | $ 800.00 | $ 755.00 | $ 631.80 |
| PURCHASE OF MINOR EQUIPMENT | $ 1,689.00 | $ 1,453.80 | $ 1,354.47 |
| EQUIPMENT REPLACEMENT | $ -- | $ -- | $ 3,789.00 |
| TOTAL FIRE PROTECTION | $ 98,211.00 | $ 99,963.95 | $ 92,981.48 |
| BUILD., REGULATION, PLANNING, ZONING | | | |
| SALARIES AND WAGES | | | |
| Salary of Building Inspector | $ 1,163.00 | $ 1,544.17 | $ 949.11 |
| MATERIALS AND SUPPLIES | $ 150.00 | $ 134.40 | $ 196.90 |
| GENERAL EXPENSE | | | |
| Planning | $ 300.00 | $ 45.60 | $ 108.65 |
| Mon Valley Council of Governments | 3,015.00 | 2,412.00 | 3,015.00 |
| Total General Expense | $ 3,315.00 | $ 2,457.60 | $ 3,123.65 |
| TOTAL PLANNING & ZONING | $ 4,628.00 | $ 4,136.17 | $ 4,269.66 |
| TOTAL PROTECTION TO PERSONS AND PROPERTY | $296,435.00 | $263,089.84 | $266,756.83 |

| | 12-31-77 | | 12-31-76 |
|---|---|---|---|
| | Budget | Actual | Actual |
| HEALTH AND SANITATION | | | |
| GENERAL HEALTH SERVICES | | | |
| SALARIES AND WAGES | $ -- | $ -- | $ 147.91 |
| GENERAL EXPENSE | $ 400.00 | $ 307.98 | $ 2,465.97 |
| BOARD OF HEALTH | | | |
| Contribution to Board of Health | $ 1,100.00 | $ 1,039.75 | $ 1,000.00 |
| Total General Health Service | $ 1,500.00 | $ 1,347.73 | $ 3,613.88 |
| SANITARY SEWERS | | | |
| Salaries and Wages | | | |
| Foreman | $ 2,310.00 | $ 2,310.00 | $ 2,148.64 |
| Wages | 10,400.00 | 6,177.08 | 2,032.00 |
| Total Salaries & Wages | $ 12,710.00 | $ 8,487.08 | $ 4,180.64 |
| MATERIALS AND SUPPLIES | $ 600.00 | $ 688.66 | $ 709.81 |
| MAINTENANCE & REPAIRS - GENERAL | $ 1,500.00 | $ -- | $ 1,192.00 |
| Total Sanitary Sewers | $ 14,810.00 | $ 9,175.74 | $ 6,082.45 |
| REFUSE COLLECTION & DISPOSAL - RUBBISH | | | |
| Total General Operation & Maintenance Expense | $ | $ -- | $ -- |
| TOTAL HEALTH AND SANITATION | $ 16,310.00 | $ 10,523.47 | $ 9,696.33 |
| HIGHWAYS - MUNICIPAL FUNDS ONLY | | | |
| GENERAL SERVICES | | | |
| Salaries and Wages | | | |
| Foreman - Streets | $ 8,804.00 | $ 8,838.99 | $ 8,180.00 |
| Wages | 87,552.00 | 58,772.39 | 37,759.39 |
| Emergency Wages | 10,000.00 | 9,196.06 | 4,968.62 |
| Longevity | 5,700.00 | 6,033.33 | 6,100.00 |
| Longevity - Engineer | 400.00 | 400.00 | 300.00 |
| Engineer | 11,180.00 | 11,180.00 | 10,346.01 |
| Total Salaries and Wages | $123,636.00 | $ 94,420.77 | $ 67,654.02 |

| | 12-31-77 | | 12-31-76 |
|---|---|---|---|
| | Budget | Actual | Actual |
| MATERIALS AND SUPPLIES | | | |
| Miscellaneous Supplies | $ 4,000.00 | $ 1,919.39 | $ 5,564.55 |
| GENERAL EXPENSE | $ 1,000.00 | $ 888.50 | $ -- |
| COMMUNICATIONS | $ 200.00 | $ 300.43 | $ 188.03 |
| VEHICLE OPERATING EXPENSE | | | |
| Maintenance and Repairs | $ 8,000.00 | $ 13,321.95 | $ 11,930.08 |
| Gas and Oil | 15,000.00 | 19,071.09 | 20,270.55 |
| Total Vehicle Operating Exp. | $ 23,000.00 | $ 32,393.04 | $ 32,200.63 |
| MINOR EQUIPMENT PURCHASE | $ 200.00 | $ 194.60 | $ 147.50 |
| CAPITAL OUTLAY | $ -- | $ 2,367.80 | $ -- |
| SNOW AND ICE REMOVAL | | | |
| Materials and Supplies | | | |
| Salt | $ 4,500.00 | $ -- | $ 7,224.44 |
| STREET SIGNS AND MARKINGS | $ 300.00 | $ 1,995.10 | $ 14.50 |
| STREET LIGHTING | $ 82,000.00 | $ 80,588.82 | $ 83,735.97 |
| MAINTENANCE & REPAIRS - HIGHWAYS | $ 4,900.00 | $ -- | $ 3,341.89 |
| CONSTRUCTION AND REBUILDING | $ -- | $ -- | $ -- |
| TOTAL HIGHWAYS | $243,736.00 | $215,068.45 | $200,071.53 |

| | 12-31-77 | | 12-31-76 |
|---|---|---|---|
| | Budget | Actual | Actual |
| LIBRARY | | | |
| Library Operation | $ -- | $ -- | $ -- |
| RECREATION & PARKS | | | |
| Salaries & Wages | $ 37,400.00 | $ 32,248.45 | $ 45,258.10 |
| MATERIALS AND SUPPLIES | $ 1,800.00 | $ 1,943.83 | $ 969.47 |
| GENERAL EXPENSE | $ 775.00 | $ 530.06 | $ 2,436.58 |
| CAPITAL OUTLAY - PLAY LOTS | $ --- | $ 566.57 | $ 13,335.11 |
| Contribution to Recreation Board | $ 12,000.00 | $ 12,000.00 | $ 12,000.00 |
| Total Parks and Recreation | $ 51,975.00 | $ 47,288.91 | $ 73,999.26 |
| MISCELLANEOUS | | | |
| Social Security Contributions | $ 38,000.00 | $ 29,503.17 | $ 64,802.45 |
| Hospital Insurance | 61,400.00 | 50,150.59 | 56,134.76 |
| Employee Pensions | 30,000.00 | 23,946.23 | 30,000.00 |
| Police Pension Fund | 10,000.00 | 108,785.51 | 10,000.00 |
| Firemen's Pension | 8,000.00 | 3,892.17 | 3,123.14 |
| Life Insurance | 18,000.00 | 11,212.29 | 12,059.29 |
| INSURANCE | | | |
| Fire | 2,073.00 | 2,073.00 | 2,073.00 |
| Compensation | 18,296.00 | 24,819.60 | 13,167.37 |
| Casualty | 29,551.00 | 38,346.41 | 33,206.00 |
| Other | | | |
| Foreign Fire Insurance | 8,000.00 | 21,196.48 | 3,205.22 |
| Refunds | 700.00 | 329.93 | 789.73 |
| Other | 950.00 | 717.98 | 1,188.35 |
| Judgments and Losses | -- | 1,560.00 | -- |
| Unpaid Bills of Prior Years | 93,836.00 | -- | -- |
| INTEREST EXPENSE | 1,500.00 | 2,597.55 | -- |
| TOTAL MISCELLANEOUS | $320,306.00 | $319,130.91 | $229,749.31 |

CITY OF MONESSEN

WESTMORELAND COUNTY, PENNSYLVANIA

RECONCILIATION OF REAL ESTATE TAX DUPLICATES

FOR THE YEAR ENDED DECEMBER 31, 1977

| | 1976 Final Real Estate | 1977 Partial Real Estate |
|---|---|---|
| AMOUNT OF TAX | | |
| Amount | $727,317.60 | $910,427.77 |
| Penalties Added | 1,194.81 | 1,056.05 |
| Total Amount | $728,512.41 | $911,483.82 |
| Uncollected Tax 12-31-77 | $ -- | $196,381.90 |
| Tax Returned to County Tax Claim Bureau | 144,635.55 | -- |
| Discounts | 9,331.65 | 11,353.76 |
| Net Amount of Tax Collected | 574,545.21 | 703,748.16 |
| Total Amount | $728,512.41 | $911,483.82 |