CITY OF MONESSEN

PENNSYLVANIA

ANNUAL FINANCIAL REPORT

FOR THE YEAR 1971

CITY OF MONESSEN
PENNSYLVANIA

MAYOR

HUGO J. PARENTE, Director of Public Affairs

COUNCIL

THOMAS P. DALFONSO, Director of Accounts and Finance

STEVE SINCHAK, Director of Public Safety

JOHN F. BILLY, Director of Streets and Public Improvement

JACK L. BERGSTEIN, Director of Parks and Public Property

John J. Spielman, City Treasurer

Joseph A. Bafile, City Controller

Mary Wayco, City Clerk

Jo Godley, Director of Planning and Urban Development

Peter J. Demas, City Solicitor

Albert C. Gaudio, Assistant City Solicitor

G. L. Trilli, Tax Assessor

Jo Godley, City Engineer

Nello A. Tineri, Zoning and Housing Administrator

Daniel DeRocco, Administrative Assistant and Financial Advisor

William Hans, Chief Building and Housing Inspector

Constants Hilinski, Projects Chief

M. A. Milinovich, C. P. A. Auditor

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PART I

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, 1971. 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) Steve Sinchak
Director of Accounts and Finance

October 20, 1972

COMMONWEALTH OF PENNSYLVANIA)
)
COUNTY OF WESTMORELAND)

Before me, JOSEPH A. BAFILE, Controller, in and for the CITY OF MONESSEN, Westmoreland County, Pennsylvania, personally came STEVE SINCHAK, 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) STEVE SINCHAK
Director of Accounts and Finance

Sworn and subscribed to before me
this 20th day of October 1972

(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, 1971 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, except as noted in the following paragraph.

We did not audit the accounts of the Concentrated Code Enforcement Fund - a federal project since this fund, by law, requires a separate annual audit.

In our opinion, except as stated in the preceding paragraph, 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, 1971, 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.

Respectfully submitted,

(SIGNED) MILINOVICH & CO., INC.

October 20, 1972

CITY OF MONESSEN

ALL FUNDS

BALANCE SHEET AS OF DECEMBER 31, 1971

	General Fund	General Improvement Fund	Off Street Parking Fund	Sinking Fund
ASSETS				
Change Fund	$ 500.00	$ --	$ --	$ --
Cash in bank	(391.52)	1,169.15	7,024.47	(234.52)
Wage income taxes receivable	48,000.00	--	--	--
Loans to other funds	68,880.60	--	--	--
Real Estate Taxes receivable:				
Current	26,519.80	--	--	--
Delinquent	43,573.02	--	--	--
Assessments receivable	--	56,898.69	--	--
GRAND TOTAL	$187,081.90	$ 58,067.84	$ 7,024.47	$ (234.52)
LIABILITIES AND SURPLUS				
Reserve for taxes	$ 70,092.82	$ 56,898.69	$ --	$ --
Accounts payable	74,728.40	--	--	--
Pension plan payable	90,000.00	--	--	--
Bank loan payable	150,000.00	--	--	--
Loans from other funds	--	23,880.60	--	--
Unappropriated surplus (Deficit)	(197,739.32)	(22,711.45)	7,024.47	(234.52)
GRAND TOTAL	$187,081.90	$ 58,067.84	$ 7,024.47	$ (234.52)

AUDITOR'S NOTES

NOTE I - CASH IN BANK

All bank accounts are maintained with the Mellon National Bank and Trust Co., Monessen Office, and PittsburghNational 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:

1971 taxes assessed ($27,290,050 @ 24 mills)		$654,961.20
Penalties and additions		492.15
		$655,453.35
Deductions		
Discounts allowed	$ 11,641.48	
Adjustments	367.20	
Delinquent at 12-31-71	26,519.80	
Total Deductions		38,528.48
1971 duplicates collected		$616,924.87
1970 duplicates collected		11,337.72
Returned taxes collected		5,753.71
Total Real Estate Taxes Collected		$634,016.30
General Fund		$458,696.58
Sinking Fund		175,319.72
		$634,016.30

CITY OF MONESSEN

ALL FUNDS

SUMMARY STATEMENT OF

ACTUAL CASH RECEIPTS AND DISBURSEMENTS

FOR THE YEAR ENDING DECEMBER 31, 1971

FUND	Beginning Balance	Cash Receipts	Transfers To - (From)	Cash Disbursements	Ending Balance
General Fund	$ (1,508.99)	$1,078,805.30	$ 42,000.00	$1,119,687.83	$ (391.52)
General Improvement Fund	(143.54)	375,602.40	(50,000.00)	324,289.71	1,169.15
Sinking Fund	3,520.43	176,974.41	7,000.00	187,729.36	(234.52)
Liquid Fuels Tax Fund	5,507.71	54,098.25	--	59,605.96	--
Off-Street Parking Fund	7,284.48	20,912.45	--	21,172.46	7,024.47
1967 Councilmanic Bond Issue	1,070.59	--	--	--	1,070.59
1971 Funding and Improvement Fund	--	--	1,000.00	--	1,000.00
TOTAL	$ 15,730.68	$1,706,392.81	$ --	$1,712,485.32	$ 9,638.17

CITY OF MONESSEN

ALL FUNDS

SUMMARY STATEMENT OF ESTIMATED AND ACTUAL REVENUES

FOR THE YEAR ENDING DECEMBER 31, 1971

	Estimated	Actual	Balance
General Fund	$ 917,369.00	$ 862,729.04	$ 54,639.96
General Improvement Fund	345,538.00	375,602.40	30,064.40*
Sinking Fund	178,465.00	176,974.41	1,490.59
Liquid Fuels Tax Fund	53,000.00	54,098.25	1,098.25*
Off-Street Parking Fund	26,800.00	20,912.45	5,887.55
TOTAL REVENUES	$1,521,172.00	$1,490,316.55	$ 30,855.45

Add:	
1971 Funding and Improvement	69,076.26
Wage tax receivable 12-31-70	35,000.00
Bank loan proceeds - General Fund	150,000.00
Over-payment Codes	10,000.00
Deduct:	
Wage tax receivable 12-31-71	(48,000.00)
TOTAL CASH RECEIPTS	$1,706,392.81

* 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, 1971

	Estimated	Actual	Balance
General Fund	$ 939,535.00	$1,052,809.45	$113,274.45*
General Improvement Fund	320,000.00	324,289.71	4,289.71*
Sinking Fund	172,756.25	187,729.36	14,973.11*
Liquid Fuels Tax Fund	53,000.00	59,605.96	6,605.96*
Off-Street Parking Fund	26,800.00	21,172.46	5,627.54
1967 Councilmanic Bond Issue	--	--	--
TOTAL EXPENDITURES	$1,512,091.25	$1,645,606.94	$133,515.69*

Add:	
Payables at 12-31-70	
General Fund - Accounts	72,530.52
Refunds	69,076.26
Deduct:	
Payables at 12-31-71	
General Fund - Accounts	(74,728.40)
TOTAL CASH DISBURSEMENTS	$1,712,485.32

*Denotes actual expenditure in excess of the estimated amount

CITY OF MONESSEN

ALL FUNDS

ANALYSIS OF UNAPPROPRIATED SURPLUS

FOR THE YEAR ENDING DECEMBER 31, 1971

	General Fund	General Improvement Fund	Off Street Parking Fund	Sinking Fund
Fund Balance (Deficit), January 1, 1971	$ 82,341.09	$ (3,024.14)	$ 7,284.48	$ 3,520.43
1971 Revenues	862,729.04	375,602.40	20,912.45	183,974.41
1971 Expenditures	(1,052,809.45)	(324,289.71)	(21,172.46)	(187,729.36)
Prior Years Pension	(90,000.00)	--	--	--
Adjustment	--	(71,000.00)	--	--
Fund Balance (Deficit), December 31, 1971	(197,739.32)	$(22,711.45)	$ 7,024.47	$ (234.52)

PART II

CITY OF MONESSEN

DETAILED STATEMENT OF ESTIMATED AND ACTUAL REVENUES

FOR THE YEAR ENDING DECEMBER 31, 1971

GENERAL FUND

	Estimated	Actual	Balance
Real Estate Taxes			
Net amount from current year	$448,676.00	$444,375.20	
Prior years from tax collector	7,000.00	7,825.20	
Prior years from county collector	12,000.00	5,753.71	
Penalties	600.00	742.47	
Total	$468,276.00	$458,696.58	$ 9,579.42
Taxes Levied Under Act 481			
Income tax - current	$135,000.00	$138,849.26	
Income tax - delinquent	10,000.00	6,770.40	
Occupational poll	27,000.00	25,090.45	
Mercantile tax	22,000.00	18,133.64	
Mercantile tax - delinquent	5,000.00	78.40	
Total	$199,000.00	$188,922.15	$ 10,077.85
Licenses and Permits			
Beverage	$ 15,000.00	$ 13,400.00	
Building	3,000.00	422.50	
Business and Mercantile	2,500.00	2,400.00	
Plumbing and bill passing	1,250.00	660.00	
Sewer and demolition	1,800.00	5,995.95	
Bicycle	150.00	25.50	
Total	$ 23,700.00	$ 22,903.95	$ 796.05
Fines and Forfeits	$ 7,500.00	$ 6,104.00	$ 1,396.00
Rents	$ 1,500.00	$ 460.16	$ 1,039.84
Grants and Gifts			
Public Utility Realty Tax	$ --	$ 6,772.00	
Authorities in lieu of taxes	4,000.00	3,157.70	
Ambulance - State Aid	12,203.00	10,119.00	
Total	$ 16,203.00	$ 20,048.70	$ 3,845.70*

*Denotes actual collection in excess of the estimated amount.

DETAILED STATEMENT OF ESTIMATED AND ACTUAL REVENUES

FOR THE YEAR ENDING DECEMBER 31, 1971

GENERAL FUND (Cont'd)

	Estimated	Actual	Balance
Departmental Earnings			
Police services	$ 150.00	$ 19.60	
Parking meters	40,000.00	37,971.00	
Inspection services	500.00	310.00	
Garbage Collection Fee	65,000.00	52,746.04	
Total	$105,650.00	$ 91,046.64	$ 14,603.36
Miscellaneous			
Street lien fees	$ 100.00	$ 31.00	
Sale of property and supplies	40,000.00	114.72	
Cancelled checks	150.00	--	
Refunds	1,300.00	1,085.42	
Damage to city property	1,000.00	1,048.01	
Foreign fire insurance premium	8,000.00	8,843.15	
Street opening deposits	2,500.00	3,200.00	
Insurance premiums	500.00	1,637.01	
Library reimbursement for hospitalization	3,000.00	4,239.71	
Tot Lots	11,440.00	19,025.00	
Planning commission filing fee	50.00	15.00	
Board of adjustment application fee	150.00	40.00	
Sign and occupancy permit	150.00	239.00	
Temporary loans	1,500.00	--	
Employees pension and hospitalization	3,000.00	108.54	
Investment interest	2,000.00	--	
Dumping permits	--	3,620.00	
Radio equipment	--	8,036.50	
Insurance - West Gate	6,000.00	--	
Concentrated Codes - Credit	--	6,364.48	
Total	$ 80,840.00	$ 57,647.54	$ 23,192.46
Transfers	$ 14,700.00	$ 16,899.32	$ 2,199.32*
TOTAL REVENUES	$917,369.00	$862,729.04	$ 54,639.96

* Denotes actual collection in excess of the estimated amount.

DETAILED STATEMENT OF ESTIMATED AND ACTUAL REVENUES

FOR THE YEAR ENDING DECEMBER 31, 1971

	Estimated	Actual	Balance
GENERAL IMPROVEMENT FUND			
Street paving liens and assessments	$ 25,538.00	$ 991.60	
Bond Issue Receivable	320,000.00	321,160.00	
Sale of Right-of-way	--	52,300.00	
Refund - Eastgate sidewalks		1,150.80	
Total Revenues	$345,538.00	$375,602.40	$ 30,064.40*
SINKING FUND			
Current real estate taxes	$173,765.00	$172,064.72	
Prior years from tax collector	4,500.00	2,970.60	
Penalties and interest	200.00	284.40	
Interest	--	1,654.69	
Total Revenues	$178,465.00	$176,974.41	$ 1,490.59
LIQUID FUELS TAX FUND			
State grant from tax on gasoline	$ 53,000.00	$ 54,098.25	$ 1,098.25*
OFF-STREET PARKING FUND			
Monessen Parking Authority	$ 26,800.00	$ 20,912.45	$ 5,887.55

CITY OF MONESSEN

GENERAL FUND

STATEMENT OF ESTIMATED AND ACTUAL EXPENDITURES

FOR THE YEAR ENDING DECEMBER 31, 1971

	Estimated	Actual	Balance
Operation and Maintenance			
General Government	$127,525.00	$ 139,602.15	$ 12,077.15*
Protection to Persons and Property	275,157.00	295,697.65	20,540.65*
Health and Sanitation	90,550.00	88,653.49	1,896.51
Highways	195,800.00	231,319.00	35,519.00*
Library	46,000.00	46,000.00	--
Recreation	54,753.00	48,161.43	6,591.57
Miscellaneous	135,050.00	185,844.91	50,794.91*
Total Operation and Maintenance	$924,835.00	$1,035,278.63	$110,443.63
Transfers	14,700.00	17,530.82	2,830.82*
Capital Outlay	--	--	--
TOTAL EXPENDITURES	$939,535.00	$1,052,809.45	$113,274.45*

* Denotes actual expenditures in excess of the estimated amount.

CITY OF MONESSEN

STATEMENT OF ESTIMATED AND ACTUAL EXPENDITURES

FOR THE YEAR ENDING DECEMBER 31, 1971

	Estimated	Actual	Balance
GENERAL IMPROVEMENT FUND			
Street Improvement	$120,000.00	$ 4,129.71	$
Sewers	130,000.00	--	
Equipment	70,000.00	--	
Payment of bank loan	--	250,000.00	
Transfer to General Fund	--	69,076.26	
Payment of interest	--	1,083.74	
Total	$320,000.00	$324,289.71	$ 4,289.71*
SINKING FUND			
Bonds redeemed	$120,000.00	$125,000.00	
Interest paid	52,756.25	62,729.36	
Total	$172,756.25	$187,729.36	$ 14,973.11*
LIQUID FUELS TAX FUND			
Materials and supplies	$ 53,000.00	$ 59,605.96	$ 6,605.96*
OFF-STREET PARKING FUND			
Parking lot lease rental	$ 26,800.00	$ 21,172.46	$ 5,627.54
1967 COUNCILMANIC BOND ISSUE	$ --	$ --	$ --

CITY OF MONESSEN

GENERAL FUND

STATEMENT OF ESTIMATED AND ACTUAL EXPENDITURES

FOR THE YEAR ENDING DECEMBER 31, 1971

	Estimated	Actual	Balance
GENERAL GOVERNMENT			
Mayor			
Salary of Mayor	$ 4,800.00	$ 4,799.93	
Office supplies	200.00	659.19	
Mayor's advisory committee	300.00	--	
Communication	200.00	287.61	
Other expenses	250.00	--	
Total	$ 5,750.00	$ 5,746.73	$ 3.27
Director of Accounts and Finance			
Salary of director	$ 2,800.00	$ 2,261.49	
Salary of assistants	7,900.00	7,492.37	
Office supplies	1,700.00	2,558.79	
Accounting fees	1,600.00	2,000.00	
Office equipment	700.00	478.70	
Advertising and printing	300.00	80.95	
Communication	350.00	319.14	
Other expenses	250.00	18.00	
Garbage fee supplies	900.00	726.90	
Total	$ 16,500.00	$ 15,936.34	$ 563.66
Director of Public Safety			
Salary of director	$ 2,800.00	$ 2,800.00	
Other expenses	250.00	235.50	
Total	$ 3,050.00	$ 3,035.50	$ 14.50
Director of Street and Public Improvements			
Salary of director	$ 2,800.00	$ 2,800.00	
Other expenses	250.00	--	
Total	$ 3,050.00	$ 2,800.00	$ 250.00

	Estimated	Actual	Balance
GENERAL GOVERNMENT (Cont'd)			
Director of Parks and Public Property			
Salary of director	$ 2,800.00	$ 2,800.00	
Other expenses	250.00	--	
Total	$ 3,050.00	$ 2,800.00	$ 250.00
Civil Service	$ 50.00	$ 95.00	$ 45.00*
City Clerk			
Salary of city clerk	$ 9,200.00	$ 9,200.00	
Salary of assistants	9,200.00	10,775.20	
Office supplies	1,500.00	1,992.90	
Communication	400.00	493.22	
Office equipment	200.00	156.87	
Copy machine rental	1,500.00	2,824.49	
Third class cities dues	536.00	639.00	
Clerical help	900.00	900.00	
Other expenses	100.00	10.00	
Total	$ 23,536.00	$ 26,991.68	$ 3,455.68*
City Controller			
Salary of controller	$ 2,800.00	$ 2,800.00	
Other expenses	250.00	25.00	
Total	$ 3,050.00	$ 2,825.00	$ 225.00
Tax Assessment			
Office supplies	$ 150.00	$ 118.85	
Communication	--	113.28	
Total	$ 150.00	$ 232.13	$ 82.13*
City Treasurer			
Salary of treasurer	$ 3,200.00	$ 3,200.00	
Salary of assistants	5,253.00	4,566.80	
Office supplies	650.00	766.92	
Office equipment	250.00	260.66	
Advertising	25.00	34.07	
Communication	125.00	152.12	
Premium on bonds	1,600.00	963.00	
Other expenses	--	25.00	
Total	$ 11,103.00	$ 9,968.57	$ 1,134.43

	Estimated	Actual	Balance
GENERAL GOVERNMENT (cont'd)			
City Solicitor			
Salary of solicitors	$ 7,450.00	$ 6,509.21	
Advertising	300.00	1,363.55	
Filing liens and judgments	150.00	199.24	
Other expenses	1,500.00	277.66	
Total	$ 9,400.00	$ 8,349.66	$ 1,050.34
Public Building			
Salary of janitor	$ 6,416.00	$ 6,416.00	
Salary of janitress	2,700.00	3,600.00	
Materials and supplies	1,200.00	2,045.23	
Fuel, light and water	3,000.00	3,649.60	
Other expenses	2,100.00	1,033.84	
Repairs	--	614.97	
Total	$ 15,416.00	$ 17,359.64	$ 1,943.64*
Municipal Garage			
Salary of mechanic	$ 7,700.00	$ 7,790.65	
Materials and supplies	800.00	424.21	
Communication	200.00	218.14	
Fuel, light and water	1,800.00	1,650.74	
Other expenses	300.00	514.93	
Total	$ 10,800.00	$ 10,598.67	$ 201.33
City Planning and Zoning			
Salary of city planner	$ 5,775.00	$ 6,054.21	
Salary of zoning administrator	3,250.00	4,261.57	
Materials and supplies	300.00	626.00	
Communication	400.00	1,510.62	
Planning commission	1,000.00	62.45	
Travel expenses	150.00	--	
Other	500.00	1,432.83	
Salaries, other	8,230.00	15,900.55	
Concentrated Codes Credit	--	--	
Mon Valley Progress Council	3,015.00	3,015.00	
Total	$ 22,620.00	$ 32,863.23	$ 10,243.23*
TOTAL GENERAL GOVERNMENT	$127,525.00	$139,602.15	$ 12,077.15*

	Estimated	Actual	Balance
PROTECTION TO PERSONS AND PROPERTY			
Police Protection			
Salaries:			
Chief	$ 9,210.00	$ 9,210.00	
Lieutenants	33,940.00	33,940.00	
Patrolmen	117,300.00	122,028.00	
Dog catcher	1,300.00	1,501.91	
Auxiliary police	7,500.00	6,565.50	
School patrol	10,000.00	9,793.50	
Court wages	--	2,229.44	
Longevity and paid holidays	14,832.00	14,549.21	
Drug officer	--	544.00	
Total	$194,082.00	$200,361.56	$ 6,279.56*
Materials and supplies:			
Office supplies	$ 1,500.00	$ 2,105.21	
Other supplies	400.00	694.03	
Uniforms and insurance	5,625.00	2,125.00	
Expense of dog catcher	1,000.00	658.31	
Total	$ 8,525.00	$ 5,582.55	$ 2,942.45
Equipment:			
Vehicle maintenance	$ 250.00	$ 449.71	
Signs:			
Current for signals	300.00	598.21	
Maintenance and installation	100.00	114.23	
Parking Meters	150.00	82.16	
Total	$ 800.00	$ 1,244.31	$ 444.31*
Communication:			
Telephone	$ 400.00	$ 512.72	
Radio	700.00	365.45	
Total	$ 1,100.00	$ 878.17	$ 221.83
Care of feeding prisoners	$ 100.00	$ 63.75	
Other expenses	100.00	687.45	
Total	$ 200.00	$ 751.20	$ 551.20*
Total Police Protection	$204,707.00	$208,817.79	$ 4,110.79*

	Estimated	Actual	Balance
PROTECTION TO PERSONS AND PROPERTY (Con't)			
Fire Protection			
Salaries and wages:			
Salary and travel of chief	$ 1,700.00	$ 1,610.31	
Salaries of truck drivers	31,440.00	33,595.87	
Wages - relief truck drivers	1,500.00	1,305.60	
Longevity	3,790.00	3,796.96	
Janitorial service	350.00	--	
Mechanic	300.00	300.00	
Total	$ 39,080.00	$ 40,608.74	$ 1,528.74*
Materials and supplies:			
Uniforms, clothing, etc.	$ 1,000.00	$ 1,074.12	
Hydrants, rentals and water supply	10,000.00	10,119.52	
Chemicals	100.00	124.20	
Other supplies	150.00	17.50	
Insurance	520.00	485.56	
Total	$ 11,770.00	$ 11,820.90	$ 50.90*
Equipment:			
Maintenance and repairs	$ 1,000.00	$ 2,430.18	
Gas and oil	150.00	269.20	
Purchase of other equipment	650.00	2,346.00	
Ambulance radio equipment	--	11,855.50	
Total	$ 1,800.00	$ 16,900.88	$ 15,100.88*
Communication:			
Telephone	$ 1,650.00	$ 1,838.52	
Fire alarm system	100.00	93.48	
Contribution to fire companies	5,000.00	5,000.00	
Maintenance of fire house:			
Materials and supplies	100.00	16.88	
Fuel, light and water	1,200.00	1,112.97	
Other expenses	100.00	237.49	
Ambulance service	6,000.00	6,000.00	
Total	$ 14,150.00	$ 14,299.34	$ 149.34*
Total Fire Protection	$ 66,800.00	$ 83,629.86	$ 16,829.86*
Building Inspection			
Salary of building inspector	$ 3,250.00	$ 3,250.00	
Office supplies	200.00	--	
Other expenses	--	--	
Total	$ 3,450.00	$ 3,250.00	$ 200.00
Smoke Abatement	$ 50.00	$ --	$ 50.00
Weights and Measures	$ 150.00	$ --	$ 150.00
TOTAL PROTECTION TO PERSONS AND PROPERTY	$275,157.00	$295,697.65	$ 20,540.65*

	Estimated	Actual	Balance
HEALTH AND SANITATION			
Health Bureau			
Laboratory fees	$ --	$ 82.61	
Other expenses	--	16.65	
Total	$ --	$ 99.26	$ 99.26*
Food Inspection			
Transportation and auto maintenance	$ --	$ --	$ --
Plumbing Inspection			
Other expenses	$ 1,050.00	$ 1,046.25	$ 3.75
Sanitary Sewers			
Salary of foreman	$ 1,600.00	$ 1,600.00	
Wages	7,500.00	4,132.20	
Equipment:			
Gas and oil	--	--	
Purchase of equipment	--	356.28	
Power for pumping station	400.00	632.67	
Pumping station repairs	200.00	1,876.83	
Total	$ 9,700.00	$ 8,597.98	$ 1,102.02
Public Comfort Station			
Wages of janitor	$ --	$ --	$ --
Garbage and Rubbish Collection and Discount			
Garbage contract	$ 79,800.00	$ 78,910.00	$ 890.00
TOTAL HEALTH AND SANITATION	$ 90,550.00	$ 88,653.49	$ 1,896.51

	Estimated	Actual	Balance
HIGHWAYS			
Streets and Bridges			
Salary of foreman	$ 6,900.00	$ 6,900.00	
Wages	95,650.00	93,330.83	
Emergency wages	4,000.00	6,337.53	
Road materials	12,400.00	13,247.49	
Landscape 6th St.	--	785.40	
Engineering fees	--	1,088.23	
Other	--	355.00	
Equipment:			
Maintenance and repairs	3,000.00	5,157.07	
Gas and oil	6,100.00	7,340.93	
Purchase of tools and minor equipment	250.00	251.81	
Rental equipment	21,500.00	22,533.64	
Longevity	4,000.00	4,500.00	
Ineligible costs	--	16,421.60	
Total	$153,800.00	$178,249.53	$ 24,449.53*
Street Lighting	$ 42,000.00	$ 53,069.47	$ 11,069.47*
TOTAL HIGHWAYS	$195,800.00	$231,319.00	$ 35,519.00*