

CITY AUDITOR'S REPORT

MONDAY, JANUARY 12, 2015

2015 PENSION BOARD MEETINGS

THE MAYOR, DIRECTOR OF ADMINISTRATIVE SERVICES AND I ALL SERVE AS OFFICERS ON ALL THREE (3) CITY PENSION BOARDS: POLICE, OFFICER'S & EMPLOYEES, AND FIRE. THOSE BOARDS ALSO HAVE EMPLOYEE ELECTED REPRESENTATIVES. THE MEETINGS ARE ALWAYS OPEN TO THE PUBLIC. THE NORMAL MEETING DATES AND TIMES ARE AS FOLLOWS:

| | | | |
|-----------------------|--|-----------|---------------------------------------|
| POLICE | 2 ND THURSDAY OF THE MONTH | 9:30 A.M. | 3 RD FLOOR CONFERENCE ROOM |
| OFFICER'S & EMPLOYEES | 3 RD WEDNESDAY OF THE MONTH | 1:30 P.M. | PENN ROOM |
| FIRE | 3 RD FRIDAY OF THE MONTH | 10 A.M. | PENN ROOM |

THE FOLLOWING IS A LIST OF PENSION BOARD MEMBERS BY FUND:

POLICE PENSION FUND:

VAUGHN SPENCER-MAYOR
 DAVID CITUK-CITY AUDITOR
 MATTHEW BEMBENICK-DIRECTOR OF ADMINISTRATIVE SERVICES
 WILLIAM HEIM-CHIEF OF POLICE
 BRUCE MONTEIRO-EMPLOYEE REPRESENTATIVE
 MICHAEL FIZZ -RETIREE REPRESENTATIVE

OFFICER'S & EMPLOYEES PENSION FUND:

VAUGHN SPENCER-MAYOR
 DAVID CITUK-CITY AUDITOR
 MATTHEW BEMBENICK-DIRECTOR OF ADMINISTRATIVE SERVICES
 TAMMY BAKER-EMPLOYEE REPRESENTATIVE
 ELAINE HAAS-EMPLOYEE REPRESENTATIVE
 RONALD WHITMOYER-RETIREE REPRESENTATIVE

FIRE PENSION FUND:

VAUGHN SPENCER-MAYOR
 DAVID CITUK-CITY AUDITOR
 MATTHEW BEMBENICK-DIRECTOR OF ADMINISTRATIVE SERVICES
 WILLIAM STOUTD JR.-CHIEF OF FIRE
 QUENTIN ENGLEHART-EMPLOYEE REPRESENTATIVE
 MERLIN PLANER-EMPLOYEE REPRESENTATIVE

SNOW AND ICE GRANT-2014

WE RECEIVED \$56,115.98 ON 12/29/14 FROM THE COMMONWEALTH OF PENNSYLVANIA FOR A SEVERE WEATHER GRANT. EARLIER THIS YEAR WE RECEIVED \$30,429.86 FOR THE SAME PURPOSE. THE YEAR TO DATE TOTAL IS NOW \$86,545.84. WE BUDGETED \$50,000 IN REVENUE FOR 2014. THE 2015 BUDGET ALSO ESTIMATES \$50,000 FOR SNOW & ICE GRANTS.

THE FOLLOWING CHART ILLUSTRATES SNOW & ICE GRANTS FROM 2000-2014:

| YEAR | BUDGETED REV. | ACTUAL REVENUE | DIFFERENCE |
|-------------|-----------------|-----------------|-----------------|
| 2000 | \$34,000 | \$36,298 | \$2,298 |
| 2001 | \$34,000 | \$45,465 | \$11,465 |
| 2002 | \$34,000 | \$37,390 | \$3,390 |
| 2003 | \$45,500 | \$51,346 | \$5,846 |
| 2004 | \$37,400 | \$50,696 | \$13,296 |
| 2005 | \$50,000 | \$42,623 | (\$7,377) |
| 2006 | \$50,000 | \$44,777 | (\$5,223) |
| 2007 | \$50,000 | \$46,833 | (\$3,167) |
| 2008 | \$50,000 | \$56,595 | \$6,595 |
| 2009 | \$50,000 | \$49,330 | (\$670) |
| 2010 | \$50,000 | \$63,376 | \$13,376 |
| 2011 | \$50,000 | \$66,957 | \$16,957 |
| 2012 | \$50,000 | \$54,112 | \$4,112 |
| 2013 | \$50,000 | \$70,915 | \$20,915 |
| 2014 | \$50,000 | \$86,546 | \$36,546 |

2012-2013 STATE LIQUID FUELS AUDIT

AUDITORS FROM THE COMMONWEALTH OF PENNSYLVANIA WILL BEGIN, STARTING TOMORROW 1/13/15, THE AUDIT OF THE LIQUID FUELS (MOTOR LICENSE) FUND FOR THE YEARS ENDED 12/31/12 AND 12/31/13. THESE ARE STATE FUNDS THAT MUNICIPALITIES RECEIVE TO MAINTAIN, REBUILD, AND REPAIR STREETS AND ROADWAYS. STREET LIGHTING, BRIDGE LIGHTING AND APPLICABLE PERSONNEL COSTS ARE ALSO ALLOWABLE USES OF THESE FUNDS.

THE CITY RECEIVED GRANTS OF \$1,426,955 IN 2012, \$1,402,043 IN 2013 AND \$1,513,088 IN 2014 FOR THE LIQUID FUELS FUND. THE 2015 BUDGET ESTIMATES \$1,600,000 IN REVENUES AND THE SAME AMOUNT FOR EXPENDITURES.

THE 2015 LIQUID FUELS BUDGET HAS AN INCREASED EMPHASIS ON STREET PAVING AND A LESSER EMPHASIS ON STREET/BRIDGE LIGHTING COSTS.

UPDATES-FUTURE REPORTS

IN MY NEXT REPORT, I SHOULD HAVE UPDATED REAL ESTATE TRANSFER TAX AND ADMISSION FEES/TAXES FOR THE ENTIRE YEAR OF 2014. OTHER FUTURE REPORTS WILL INCLUDE SUCH SUBJECTS AS FRANCHISE FEES, CAPITAL PROJECTS AUDITS, MAGESTERIAL DISTRICT JUSTICE FINES AND PAYMENTS IN LIEU OF TAXES.