

**2024 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

650722 JEANNETTE CITY, WESTMORELAND COUNTY

Turnley Robertson & Associates LLC

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**To the Members of City Council
City of Jeannette
Westmoreland County, Pennsylvania**

INDEPENDENT AUDITORS' REPORT

Opinion

We have audited the Balance Sheet, Statement of Revenues and Expenditures, Debt Statement, and Statement of Capital Expenditures and Employee Compensation included in the accompanying special purpose Commonwealth of Pennsylvania Annual Audit and Financial Report (special purpose financial report) of the City of Jeannette, Westmoreland County, Pennsylvania as of and for the year ended December 31, 2024.

In our opinion, the special purpose financial report referred to above presents fairly, in all material respects, the assets, liabilities and fund equity of the City of Jeannette as of December 31, 2024, and its revenues, expenditures and other financing sources and uses for the year then ended, in accordance with the financial reporting provisions of the Department of Community and Economic Development (DCED).

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Special Purpose Financial Report section of our report. We are required to be independent of the City of Jeannette, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter – Basis of Accounting

The special purpose financial report is prepared by the City of Jeannette, in accordance with the financial reporting provisions of the DCED, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the DCED. As a result, the special purpose financial report may not be suitable for another purpose. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the special purpose financial report in accordance with the financial reporting provisions of the DCED. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the special purpose financial report that is free from material misstatement, whether due to fraud or error.

In preparing the special purpose financial report, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Jeannette's ability to continue as a going concern for twelve months beyond the special purpose financial report date, including any currently known information that may raise substantial doubt shortly thereafter.

*American Institute of Certified Public Accountants
Pennsylvania Institute of Certified Public Accountants*

Auditor's Responsibilities for the Audit of the Special Purpose Financial Report

Our objectives are to obtain reasonable assurance about whether the special purpose financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the special purpose financial report.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout this audit.
- Identify and assess the risks of material misstatement of the special purpose financial report, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and EFiled Notes in the special purpose financial report.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Jeannette's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the special purpose financial report.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Jeannette's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Restriction on Use

This report is intended solely for the information and use of the City's governing body, others within the City of Jeannette, Westmoreland County, and the DCED, and is not intended to be and should not be used by anyone other than these specified parties.

Turnley Robertson & Associates LLC
Turnley Robertson & Associates LLC

December 31, 2025
New Brighton, Pennsylvania

JEANNETTE CITY, WESTMORELAND County

BALANCE SHEET

December 31, 2024

		Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
Liabilities and Other Credits											
260-269	Long-Term-Liabilities									2,415,609	2,415,609
240-259	Current Portion of Long-Term Debt and Other Credits									323,055	323,055
Total Liabilities and Other Credits		70,496		409,181						2,738,664	3,218,341

Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	3,442,857	2,414,511	3,216,403				14,159,344			23,233,115
291-299	Other Equity										
Total Fund and Account Group Equity		3,442,857	2,414,511	3,216,403				14,159,344			23,233,115

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											26,451,456
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JEANNETTE CITY, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Taxes

301.00	Real Estate Taxes	1,792,244	193,143		198,662			2,184,049
305.00	Occupation Taxes (levied under municipal code)							
308.00	Residence Taxes (levied by cities of the 3rd Class)	9,807						9,807
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)							
310.00	Per Capita Taxes							
310.10	Real Estate Transfer Taxes	119,366						119,366
310.20	Earned Income Taxes / Wage Taxes	1,724,351						1,724,351
310.30	Business Gross Receipts Taxes	45,391						45,391
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	129,608						129,608
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes	26,250						26,250
310.90	Other: _____							
	Other: _____							
Total Taxes		3,847,017	193,143		198,662			4,238,822

Licenses and Permits

320-322	All Other Licenses and Permits	70,100						70,100
321.80	Cable Television Franchise Fees	142,387						142,387
Total Licenses and Permits		212,487						212,487

Fines and Forfeits

330-332	Fines and Forfeits	105,585						105,585
Total Fines and Forfeits		105,585						105,585

JEANNETTE CITY, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Interest, Rents and Royalties								
341.00	Interest Earnings	720	24,000	117,682			1,326,800	1,469,202
342.00	Rents and Royalties	2,875						2,875
Total Interest, Rents and Royalties		3,595	24,000	117,682			1,326,800	1,472,077

Federal								
351.03	Highways and Streets							
351.09	Community Development		1,382,885					1,382,885
351.00	All Other Federal Capital and Operating Grants	66,737	16,563					83,300
352.01	National Forest							
352.00	All Other Federal Shared Revenue and Entitlements							
353.00	Federal Payments in Lieu of Taxes							
Total Federal		66,737	1,399,448					1,466,185

State								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101							
354.00	All Other State Capital and Operating Grants	189,107	26,860	235,227				451,194
355.01	Public Utility Realty Tax (PURTA)	3,219						3,219
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		278,726					278,726
355.04	Alcoholic Beverage Licenses	2,450						2,450
355.05	General Municipal Pension System State Aid	268,228						268,228
355.07	Foreign Fire Insurance Tax Distribution	38,589						38,589
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution	13,433						13,433

JEANNETTE CITY, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
Total State		515,026	305,586	235,227				1,055,839

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants		12,729					12,729
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services	7,026						7,026
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes	6,089						6,089
Total Local Government Units		13,115	12,729					25,844

Charges for Service								
361.00	General Government	225,974						225,974
362.00	Public Safety	76,875	2,688					79,563
363.20	Parking		2,977					2,977
363.00	All Other Charges for Highway & Street Services							
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)							
364.30	Solid Waste Collection and Disposal Charge (trash)	1,408,461						1,408,461
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services							
365.00	Health							
366.00	Human Services							
367.00	Culture and Recreation							
368.00	Airports							

JEANNETTE CITY, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Charges for Service								
369.00	Bars							
370.00	Cemeteries							
372.00	Electric System							
373.00	Gas System							
374.00	Housing System							
375.00	Markets							
377.00	Transit Systems							
378.00	Water System							
379.00	All Other Charges for Service		55,278					55,278
Total Charges for Service		1,711,310	60,943					1,772,253

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	796	10,844					11,640
388.00	Fiduciary Fund Pension Contributions					628,100		628,100
389.00	All Other Unclassified Operating Revenues							
Total Unclassified Operating Revenues		796	10,844			628,100		639,740

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	505		22,832				23,337
392.00	Interfund Operating Transfers	436,830		1,034,183				1,471,013
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

JEANNETTE CITY, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	312,486	320	30,842				343,648
Total Other Financing Sources		749,821	320	1,087,857				1,837,998

TOTAL REVENUES

7,225,489	2,007,013	1,440,766	198,662			1,954,900	12,826,830
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	16,520	148,590					165,110
401.00	Executive (Manager or Mayor)	242,458						242,458
402.00	Auditing Services / Financial Administration	73,157		40,798				113,955
403.00	Tax Collection	191,915						191,915
404.00	Solicitor / Legal Services	36,257						36,257
405.00	Secretary / Clerk							
406.00	Other General Government Administration	281,549						281,549
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	41,940	146,717	66,022				254,679
409.00	General Government Buildings and Plant	76,192						76,192
Total General Government		959,988	295,307	106,820				1,362,115

Public Safety

410.00	Police	2,276,091	19,030	407,135				2,702,256
411.00	Fire	658,190	54,607	40,883				753,680
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	169,220						169,220

JEANNETTE CITY, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Public Safety

414.00	Planning and Zoning	5,976						5,976
415.00	Emergency Management and Communications							
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety							
Total Public Safety		3,109,477	73,637	448,018				3,631,132

Health and Human Services

420.00-425.00	Health and Human Services							
Total Health and Human Services								

Public Works - Sanitation

426.00	Recycling Collection and Disposal							
427.00	Solid Waste Collection and Disposal (garbage)	1,069,235		331,125				1,400,360
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
Total Public Works - Sanitation		1,069,235		331,125				1,400,360

Public Works - Highways and Streets

430.00	General Services - Administration	515,860	35,165	50,056				601,081
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal		81,918					81,918
433.00	Traffic Control Devices	7,190	2,313					9,503
434.00	Street Lighting	86,595						86,595

JEANNETTE CITY, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Public Works - Highways and Streets								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains	3,623	5,703					9,326
437.00	Repairs of Tools and Machinery							
438.00	Maintenance and Repairs of Roads and Bridges		271,859	34,579				306,438
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		613,268	396,958	84,635				1,094,861

Other Public Works Enterprises								
440.00	Airports							
441.00	Cemeteries							
442.00	Electric System							
443.00	Gas System							
444.00	Markets							
445.00	Parking	9,203						9,203
446.00	Storm Water and Flood Control			227,152				227,152
447.00	Transit System							
448.00	Water System							
449.00	Water Transport and Terminals							
Total Other Public Works Enterprises		9,203		227,152				236,355

Culture and Recreation								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation	7,749						7,749
453.00	Spectator Recreation							
454.00	Parks							

JEANNETTE CITY, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Culture and Recreation								
455.00	Shade Trees							
456.00	Libraries	80,682						80,682
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		88,431						88,431

Community Development								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing		1,327,203					1,327,203
463.00	Economic Development							
464.00	Economic Opportunity							
465-469	All Other Community Development							
Total Community Development			1,327,203					1,327,203

Debt Service								
471.00	Debt Principal (short-term and long-term)	275,800	55,179					330,979
472.00	Debt Interest (short-term and long-term)	57,313	9,889					67,202
475.00	Fiscal Agent Fees							
Total Debt Service		333,113	65,068					398,181

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation							
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

JEANNETTE CITY, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Employer Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance							
487.00	Other Group Insurance Benefits							
Total Employer Paid Benefits and Withholding Items								

Insurance								
486.00	Insurance, Casualty, and Surety							
Total Insurance								

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid						994,951	994,951
489.00	All Other Unclassified Expenditures	712					64,345	65,057
Total Unclassified Operating Expenditures		712					1,059,296	1,060,008

Other Financing Uses								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers	1,034,183	229,865	8,303	198,662			1,471,013
493.00	All Other Financing Uses							
Total Other Financing Uses		1,034,183	229,865	8,303	198,662			1,471,013

TOTAL EXPENDITURES	7,217,610	2,388,038	1,206,053	198,662			1,059,296	12,069,659
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	7,879	-381,025	234,713				895,604	757,171
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JEANNETTE CITY
December 31, 2024

DEBT STATEMENT

OUTSTANDING BONDS AND NOTES

Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
General Obligation Bonds and Notes											
US Dept of HUD	Note	2010	2030	966,000	342,000		48,000		294,000		294,000
GO Note 2022	Note	2022	2033	2,770,800	2,502,400		227,800		2,274,600		2,274,600
Revenue Bonds and Notes											
Lease Rental Debt											
John Deere Financial Hi Lift	Capital Leases	2019	2024	125,963	16,124		16,124		0		0
KS STATE BANK	Capital Leases	2022	2027	207,016	170,064		39,055		131,009		131,009
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	2,568,600
Capitalized lease obligations	131,009
Net debt	2,699,609

JEANNETTE CITY, WESTMORELAND County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2024

Category	Capital Purchases	Capital Construction	Total
Community Development		1,221,425	1,221,425
Electric			
Fire	68,710	146,716	215,426
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	325,187		325,187
Recreation			
Sewer			
Solid Waste	334,018		334,018
Streets / Highways	56,006		56,006
Water		227,152	227,152
Other: _____			
TOTAL CAPITAL EXPENDITURES	783,921	1,595,293	2,379,214

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)

2,632,396

Independent Public Accountant/Certified Public Accountant Submission Page
Opinion page was provided in lieu of signature page.

SIGNATURE AND VERIFICATION

Signed: Turnley Robertson & Associates LLC Appointed Auditor/CPA

December 31, 2024

NOTES / COMMENTS

The City of Jeannette allocates employer payroll costs to each department (Police, Fire, Administration, Public Works) rather than charging them all directly to DCED line 481.00 (Employer Paid Withholding Taxes).

For the calendar year 2024, the City separated two accounts formerly within the General Fund to be two new Special Revenue Funds. Accordingly the January 1, 2024 fund balance of City's General Fund decreased by \$85,995, and the City's Special Revenue Funds January 1, 2024 fund balance increased by \$85,995.