

**CITY OF JEANNETTE
WESTMORELAND COUNTY, PENNSYLVANIA**

RESOLUTION NO. 26-21

**A RESOLUTION TO APPROVE AND AUTHORIZE THE IMPLEMENTATION OF A STATE-
MANDATED COST-OF-LIVING ADJUSTMENT (COLA) FOR THE CITY OF JEANNETTE
FIREFIGHTERS PENSION PLAN FOR RETIREES RETROACTIVE TO AUGUST 1, 2026, FOR
ELIGIBLE PARTICIPANTS AND MEMBERS**

WHEREAS, the City of Jeannette, Westmoreland County, Pennsylvania (the “City”) is the sponsor of a pension plan, pursuant to the Third Class City Code, the Pennsylvania Municipal Retirement Law, and the Municipal Pension Plan Funding Standard and Recovery Act, and

WHEREAS, on July 12, 2026, the General Assembly and Governor enacted and signed into law Act No. 1A of 2026 the 2026-2027 Commonwealth Budget; and

WHEREAS, Section 29.1 of Act No. 1A of 2026 included a provision mandating a special ad hoc pension cost-of-living adjustment (COLA) for municipal police officers and paid firefighters such that certain municipal police officers and firefighters who retired between 5-10 years ago will receive an additional \$75.00 per month, certain municipal police officers and firefighters who retired between 10-20 years ago will receive an additional \$150.00 per month, and certain municipal police officers and firefighters who retired over 20 years ago will receive an additional \$300.00 per month; and

WHEREAS, because the state-mandated special ad hoc cost-of-living adjustment is mandated by statute and primarily funded by the Commonwealth, the requirement that an actuarial study be performed under the Municipal Pension Plan Funding Standard and Recovery Act is inapplicable; and

WHEREAS, the City wishes to implement such state-mandated cost-of-living adjustment for current retirees and with a retroactive effective date of August 1, 2026.

NOW, THEREFORE, BE IT RESOLVED, and the following is hereby resolved by the City Council of the City of Jeannette:

- The Firefighters Pension Plan is hereby amended and modified to provide for state-mandated special ad hoc cost-of-living adjustment for current retirees as follows:
 - (A) Entitlement. The Firefighters Pension Plan shall pay a retired firefighter a special ad hoc postretirement adjustment if all of the following apply:
 - (1) The retiree terminated active employment with the City as a firefighter;
 - (2) The retiree receives a retirement benefit from the Firefighters Pension Plan on the basis of active employment with the City as a firefighter;
 - (3) The retiree began receiving the retirement benefit before January 1, 2021; and
 - (4) The retiree has not filed a written notice with the Firefighters Pension Plan requesting that the additional monthly postretirement adjustment not be paid.

- (B) Amount.
- (1) Except as provided under paragraphs (2) and (3), the Firefighters Pension Plan shall pay a retired firefighter a monthly special ad hoc postretirement adjustment under Section (A), above, in the corresponding following amount:
 - (a) \$75.00 per month if, on January 1, 2026, the retiree has been retired at least five (5) years but less than ten (10) years;
 - (b) \$150.00 per month if, on January 1, 2026, the retiree has been retired at least ten (10) years but less than twenty (20) years; or
 - (c) \$300.00 per month if, on January 1, 2026, the retiree has been retired at least twenty (20) years.
 - (2) If a retiree is entitled to receive a special ad hoc postretirement adjustment under Section (A), above, from more than one municipal retirement system, the Firefighters Pension Plan shall reduce the amount of the special ad hoc postretirement adjustment under paragraph (1), above, so that the aggregate amount of all special ad hoc postretirement adjustments paid to the retiree does not exceed the amount specified under paragraph (1), above.
 - (3) The amount of the special ad hoc postretirement adjustment under paragraph (1), above, shall be reduced each year by sixty-five percent (65%) of the total amount of a postretirement adjustment provided to the retiree under the Firefighters Pension Plan after December 31, 2001, and before January 1, 2026, and paid in the immediately preceding year.
- (C) Payment. The Firefighters Pension Plan shall begin paying the special ad hoc postretirement adjustment under subsection (A), above, with the first retirement benefit payment made on or after August 1, 2026. If the Firefighters Pension Plan does not include the special ad hoc postretirement adjustment in the first retirement benefit payment made on or after August 1, 2026, the Firefighters Pension Plan shall include the special ad hoc postretirement adjustment as soon as practicable in a subsequent retirement benefit payment to the retiree. The first retirement benefit payment that includes the special ad hoc postretirement adjustment shall also include the aggregate amount of special ad hoc postretirement adjustments omitted from retirement benefit payments made on or after August 1, 2026.
- (D) City Certification. The City shall certify, and City officials are hereby authorized to certify, to the Auditor General, by April 1 of each year in which reimbursement will be made, the City's annual amortization cost for the prior year attributable to the special ad hoc postretirement adjustment required under Section (A), above. The City shall make the certification in the form and manner required by the Auditor General.
- (E) Reimbursements. The City shall, and City officials are hereby authorized, to request and receive reimbursement from the Auditor General for the annual amortization cost of the increase in unfunded actuarial accrued liability attributable to the special ad hoc postretirement adjustment required under Section (A), above, amortized over a period of ten (10) years.
- (F) City Receipt of Reimbursement Payment. Upon receipt of the reimbursement payment from the Commonwealth under Section (E), above, the City Treasurer shall deposit the reimbursement payment into the City's General Fund.

(G) Definitions. As used in this section, the following words and phrases shall have the meanings given to them in this section unless the context clearly indicates otherwise:

“Active Employment” – the situation of an individual, other than an independent contractor, who performs for compensation regular services for the City and who is regularly entered on the payroll of the City.

“Firefighter” – a City employee who holds a full-time position in the firefighting service of the City and has retirement coverage provided by the Firefighter Pension Plan.

“Municipal Retirement System” – an entity, whether a separate entity or part of a governmental entity, that collects retirement and other employee benefit contributions from government employees and employers; holds and manages the resulting assets as reserves for present and future retirement annuity, retirement benefit, service pension, or disability pension benefit payments; and makes provision for these payments to qualified retirees and beneficiaries.

“Postretirement Adjustment” – an increase in or change in the amount of a retirement annuity, retirement benefit, service pension, or disability pension benefit granted or effective after active employment ceases.

“Retirement Benefit” – the amount paid on a regular basis to a retired or disabled firefighter by a municipal retirement system established for firefighters.

“Special Ad Hoc Adjustment” or “Special Ad Hoc Postretirement Adjustment” – an increase in the amount of a retirement benefit as provided under the Special Ad Hoc Municipal Police and Firefighter Postretirement Adjustment Act (Act 147 of 1988) and Section 29.1 of Act No. 1A of 2026.

- This Resolution shall be interpreted and applied in accordance with the Special Ad Hoc Municipal Police and Firefighter Postretirement Adjustment Act (Act 147 of 1988) and Act No. 1A of 2026.
- All City officials are authorized to take such actions as may be necessary to comply with the requirements of the Special Ad Hoc Municipal Police and Firefighter Postretirement Adjustment Act (Act 147 of 1988), Act No. 1A of 2026, and this Resolution, including, without limitation, the completion of all necessary forms and the retention of such actuarial and other professional services consultants as may be useful in the completion, review, and submission of the same.
- The aforesaid cost-of-living adjustment shall be made in accordance with the terms of the Firefighters Pension Plan, the remaining terms and conditions of which shall remain unamended, unmodified, and unchanged.
- As a condition of receiving such cost-of-living adjustment, any current retiree or plan member shall be required to provide all information as may be required by the City or the Firefighters Pension Plan, including, without limitation, the completion of any forms, acknowledgements, certifications, or agreements, or submission of other documentation.
- This Resolution shall be effective immediately.

RESOLVED at a duly assembled meeting of the City Council of the City of Jeannette this 13
day of ~~April~~ August, 2026.

CITY COUNCIL OF THE
CITY OF JEANNETTE

By: 
Michelle Langdon
Mayor and President of Council

Attest:



Ethan Keedy
City Manager/City Clerk

(Seal of the City)