DCED-CLGS-30 (9-09)

Received by DCED:
Approved by DCED:

Department of Community & Economic Development
Governor's Center for Local Government Services
Commonwealth Keystone Building
400 North Street, 4th Floor
Harrisburg, PA 17120-0225
Ph: 888-223-6837 | fax: 717-783-1402
RA-MuniStats@pa.gov

2025 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

031323 WEST KITTANNING BORO, ARMSTRONG COUNTY

DCED-CLGS-30 (9-09)

BALANCE SHEET

DCED-CLGS-30 (09-09)

WEST KITTANNING BORO, ARMSTRONG County

BALANCE SHEET

December 31, 2025

		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
Assets and Other Debits											
100-120	Cash and Investments	160,650	9,033	6,454							176,137
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds										
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets										
180-189	Other Debits										
Total Assets and Other Debits		160,650	9,033	6,454							176,137

Liabilities and Other Credits											
210-229	Payroll Taxes and Other Payroll Withholdings										
200-209, 231-239	All Other Current Liabilities										
230.00	Due To Other Funds										

WEST KITTANNING BORO, ARMSTRONG County

BALANCE SHEET

December 31, 2025

		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										
240-259	Current Portion of Long-Term Debt and Other Credits										
Total Liabilities and Other Credits											
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	160,650	9,033	6,454							176,137
291-299	Other Equity										
Total Fund and Account Group Equity		160,650	9,033	6,454							176,137

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	176,137

WEST KITTANNING BORO, ARMSTRONG County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

REVENUES

		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
Taxes									
301.00	Real Estate Taxes	186,278							186,278
305.00	Occupation Taxes (levied under municipal code)								
308.00	Residence Taxes (levied by cities of the 3rd Class)								
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)								
310.00	Per Capita Taxes								
310.10	Real Estate Transfer Taxes	16,423							16,423
310.20	Earned Income Taxes / Wage Taxes	155,978							155,978
310.30	Business Gross Receipts Taxes								
310.40	Occupation Taxes (levied under Act 511)								
310.50	Local Services Tax **	20,166							20,166
310.60	Amusement / Admission Taxes								
310.70	Mechanical Device Taxes								
310.90	Other: _____								
	Other: _____								
Total Taxes		378,845							378,845
Licenses and Permits									
320-322	All Other Licenses and Permits	25							25
321.80	Cable Television Franchise Fees	19,049							19,049
Total Licenses and Permits		19,074							19,074
Fines and Forfeits									
330-332	Fines and Forfeits	2,859							2,859
Total Fines and Forfeits		2,859							2,859

WEST KITTANNING BORO, ARMSTRONG County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

		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	99	9						108
342.00	Rents and Royalties								
Total Interest, Rents and Royalties		99	9						108
Federal									
351.03	Highways and Streets								
351.09	Community Development								
351.00	All Other Federal Capital and Operating Grants								
352.01	National Forest								
352.00	All Other Federal Shared Revenue and Entitlements								
353.00	Federal Payments in Lieu of Taxes								
Total Federal									
State									
354.03	Highways and Streets								
354.09	Community Development								
354.15	Recycling / Act 101								
354.00	All Other State Capital and Operating Grants	12,750							12,750
355.01	Public Utility Realty Tax (PURTA)								
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		42,582						42,582
355.04	Alcoholic Beverage Licenses	300							300
355.05	General Municipal Pension System State Aid								
355.07	Foreign Fire Insurance Tax Distribution	6,382							6,382
355.08	Local Share Assessment/Gaming Proceeds								
355.09	Marcellus Shale Impact Fee Distribution	5,163							5,163

WEST KITTANNING BORO, ARMSTRONG County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

		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		24,595	42,582						67,177
Local Government Units									
357.03	Highways and Streets								
357.00	All Other Local Governmental Units Capital and Operating Grants								
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services								
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes								
Total Local Government Units									
Charges for Service									
361.00	General Government	315							315
362.00	Public Safety								
363.20	Parking								
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)								
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								

WEST KITTANNING BORO, ARMSTRONG County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

		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								
Total Charges for Service		315							315
Unclassified Operating Revenues									
383.00	Special Assessments								
386.00	Escheats (sale of personal property)								
387.00	Contributions and Donations from Private Sectors	1,560							1,560
388.00	Fiduciary Fund Pension Contributions								
389.00	All Other Unclassified Operating Revenues	628							628
Total Unclassified Operating Revenues		2,188							2,188
Other Financing Sources									
391.00	Proceeds of General Fixed Asset Disposition								
392.00	Interfund Operating Transfers								
393.00	Proceeds of General Long-Term Debt								
394.00	Proceeds of Short Term-Debt								

WEST KITTANNING BORO, ARMSTRONG County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

		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								
Total Other Financing Sources									
TOTAL REVENUES		427,975	42,591						470,566
EXPENDITURES									
General Government									
400.00	Legislative (Governing) Body	589							589
401.00	Executive (Manager or Mayor)								
402.00	Auditing Services / Financial Administration	758							758
403.00	Tax Collection	9,500							9,500
404.00	Solicitor / Legal Services	4,995							4,995
405.00	Secretary / Clerk	14,458							14,458
406.00	Other General Government Administration	3,738							3,738
407.00	IT-Networking Services-Data Processing	4,635							4,635
408.00	Engineering Services	2,000							2,000
409.00	General Government Buildings and Plant	20,960							20,960
Total General Government		61,633							61,633
Public Safety									
410.00	Police	51,319							51,319
411.00	Fire	30,387							30,387
412.00	Ambulance / Rescue								
413.00	UCC and Code Enforcement								

WEST KITTANNING BORO, ARMSTRONG County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

EXPENDITURES

		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
Public Safety									
414.00	Planning and Zoning								
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		81,706							81,706
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)								
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection								
Total Public Works - Sanitation									
Public Works - Highways and Streets									
430.00	General Services - Administration	126,428							126,428
431.00	Cleaning of Streets and Gutters								
432.00	Winter Maintenance – Snow Removal		12,314						12,314
433.00	Traffic Control Devices	2,867							2,867
434.00	Street Lighting	43,582							43,582

WEST KITTANNING BORO, ARMSTRONG County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

EXPENDITURES

		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
Public Works - Highways and Streets									
435.00	Sidewalks and Crosswalks								
436.00	Storm Sewers and Drains								
437.00	Repairs of Tools and Machinery								
438.00	Maintenance and Repairs of Roads and Bridges								
439.00	Highway Construction and Rebuilding Projects								
Total Public Works - Highways and Streets		172,877	12,314						185,191
Other Public Works Enterprises									
440.00	Airports								
441.00	Cemeteries								
442.00	Electric System								
443.00	Gas System								
444.00	Markets								
445.00	Parking								
446.00	Storm Water and Flood Control								
447.00	Transit System								
448.00	Water System								
449.00	Water Transport and Terminals								
Total Other Public Works Enterprises									
Culture and Recreation									
451.00	Culture-Recreation Administration								
452.00	Participant Recreation	23,279							23,279
453.00	Spectator Recreation								
454.00	Parks								

WEST KITTANNING BORO, ARMSTRONG County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

		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	3,177							3,177
457.00	Civil and Military Celebrations	200							200
458.00	Senior Citizens' Centers								
459.00	All Other Culture and Recreation								
Total Culture and Recreation		26,656							26,656
Community Development									
461.00	Conservation of Natural Resources								
462.00	Community Development and Housing								
463.00	Economic Development								
464.00	Economic Opportunity								
465-469	All Other Community Development								
Total Community Development									
Debt Service									
471.00	Debt Principal (short-term and long-term)	40,074							40,074
472.00	Debt Interest (short-term and long-term)								
475.00	Fiscal Agent Fees								
Total Debt Service		40,074							40,074
Employer Paid Benefits and Withholding Items									
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	17,963							17,963
482.00	Judgments and Losses								
483.00	Pension / Retirement Fund Contributions								

WEST KITTANNING BORO, ARMSTRONG County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

		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		17,963							17,963
Insurance									
486.00	Insurance, Casualty, and Surety	17,719							17,719
Total Insurance		17,719							17,719
Unclassified Operating Expenditures									
488.00	Fiduciary Fund Benefits and Refunds Paid								
489.00	All Other Unclassified Expenditures								
Total Unclassified Operating Expenditures									
Other Financing Uses									
491.00	Refund of Prior Year Revenues								
492.00	Interfund Operating Transfers								
493.00	All Other Financing Uses								
Total Other Financing Uses									
TOTAL EXPENDITURES		418,628	12,314						430,942
EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		9,347	30,277						39,624

WEST KITTANNING BORO

December 31, 2025

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											
New Borough Building LOC	Note	2013	2035	431,594	226,222		25,102		201,120		201,120
Revenue Bonds and Notes											
Lease Rental Debt											
Other											
Nextier Bank Loan	Note	2022	2027	72,500	33,222		14,972		18,250		18,250

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	219,370
Capitalized lease obligations	0
Net debt	219,370

WEST KITTANNING BORO, ARMSTRONG County

STATEMENT OF CAPITAL EXPENDITURES

December 31, 2025

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways			
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES			

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)	158,125

ELECTED CONTROLLER'S/AUDITOR'S CERTIFIED OPINION

To the: Governing Body of the Municipality

President Judge of the Court of Common Pleas

Secretary of the Department of Community & Economic Development

I/We, the undersigned, the duly elected (or appointed replacement), qualified, and Acting Controller/Auditors of the WEST KITTANNING BORO have audited, adjusted and settled the various funds and account groups of the WEST KITTANNING BORO for the year ended December 31, 2025. My/Our audit, adjustment and settlement was made in accordance with law rather than with generally accepted auditing standards

(PLEASE CROSS OUT ONLY IF ON MODIFIED ACCRUAL/ACCRUAL BASIS)
This municipality's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenditures or expenses are recognized when paid rather than when a liability is incurred. Accordingly, the accompanying financial statements are not intended to present the financial position and results of operations of this municipality in conformity with generally accepted accounting principles.

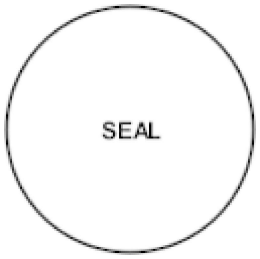
These financial statements do not include all of the disclosures required by generally accepted accounting principles.

In my/our opinion, the aforementioned financial statements present the financial position of the various funds and account groups of the municipality of WEST KITTANNING BORO for the year ended December 31, 2025, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed: Laura Brice Appointed Auditor/CPA

Subscribed and sworn to before me this 1 day of January, 1.



Signed: _____

Witness (Controller)/Auditor (Auditors)

December 31, 2025

NOTES / COMMENTS