

No. \_\_\_\_\_

## **RESOLUTION**

A Resolution of the County of Allegheny, Commonwealth of Pennsylvania, adopting an Operating Budget pursuant to Article IV, §2 and Article VII, §4 of the Home Rule Charter, by setting forth appropriations to pay the expenses of conducting the public business of Allegheny County and for meeting debt charges for the fiscal year beginning January 1, 2026 and ending December 31, 2026 (2026 Fiscal Year).

***The Council of the County of Allegheny hereby resolves as follows:***

### **SECTION 1. – REVENUES.**

Revenues derived from taxes and available from other sources for the 2026 Fiscal Year are estimated to be sufficient to meet total budgeted expenditures of \$1,193,518,154 for the 2026 County Operating Budget.

The following constitutes revenue estimates upon which this budget is based:

| <b>Revenue Source</b>          |           |                      |
|--------------------------------|-----------|----------------------|
| Real Estate Tax                | \$        | 532,652,513          |
| Sales Tax                      |           | 67,500,000           |
| Drink Tax                      |           | 51,928,139           |
| Car Rental Tax                 |           | 7,354,100            |
| 2% Gaming Host Fees            |           | 5,305,000            |
| Federal Funds                  |           | 56,985,000           |
| State Funds                    |           | 226,528,263          |
| Regional Asset District        |           | 29,677,622           |
| Dept. Earnings, Charges & Fees |           | 183,714,935          |
| Other Sources                  |           | 31,872,582           |
| <b>Total Revenue</b>           | <b>\$</b> | <b>1,193,518,154</b> |

**SECTION 2. – EXPENDITURES AUTHORIZED.**

Expenditure appropriations for the 2026 Fiscal Year are authorized for the following line items in accordance with Section 801.06(A) of the Administrative Code:

| <b><u>Department</u></b>         | <b><u>2026 Recommend</u></b> |
|----------------------------------|------------------------------|
| <b><u>County Executive</u></b>   |                              |
| 51000 Personnel                  | \$ 513,863                   |
| 52000 Fringe Benefits            | 136,502                      |
| 54000 Supplies                   | 10,323                       |
| 60000 Services                   | 16,700                       |
| 83000 Expend Recovery            | (18,000)                     |
| <b><u>50000 Expenditures</u></b> | <b><u>\$ 659,388</u></b>     |
| <b><u>County Manager</u></b>     |                              |
| 51000 Personnel                  | \$ 2,041,860                 |
| 52000 Fringe Benefits            | 594,256                      |
| 54000 Supplies                   | 17,600                       |
| 60000 Services                   | 294,456                      |
| 83000 Expend Recovery            | (40,000)                     |
| <b><u>50000 Expenditures</u></b> | <b><u>\$ 2,908,172</u></b>   |
| <b><u>County Solicitor</u></b>   |                              |
| 51000 Personnel                  | \$ 4,593,212                 |
| 52000 Fringe Benefits            | 2,163,004                    |
| 54000 Supplies                   | 97,500                       |
| 57000 Fixed Assets Cost          | 13,000                       |
| 60000 Services                   | 879,000                      |
| 83000 Expend Recovery            | (3,260,000)                  |
| <b><u>50000 Expenditures</u></b> | <b><u>\$ 4,485,716</u></b>   |

| <u>Department</u>            | <u>2026 Recommend</u> |
|------------------------------|-----------------------|
| <b>Management and Budget</b> |                       |
| 51000 Personnel              | \$ 3,042,689          |
| 52000 Fringe Benefits        | 1,205,839             |
| 54000 Supplies               | 13,868                |
| 56000 Repair & Maintenance   | 2,700                 |
| 57000 Fixed Assets Cost      | 8,800                 |
| 60000 Services               | 312,671               |
| 83000 Expend Recovery        | (12,000)              |
| <b>50000 Expenditures</b>    | <b>\$ 4,574,567</b>   |
| <b>Public Defender</b>       |                       |
| 51000 Personnel              | \$ 11,652,291         |
| 52000 Fringe Benefits        | 4,143,944             |
| 54000 Supplies               | 55,000                |
| 57000 Fixed Assets Cost      | 10,000                |
| 60000 Services               | 714,750               |
| 83000 Expend Recovery        | (183,000)             |
| <b>50000 Expenditures</b>    | <b>\$ 16,392,985</b>  |
| <b>Human Resources</b>       |                       |
| 51000 Personnel              | \$ 2,149,646          |
| 52000 Fringe Benefits        | 841,090               |
| 54000 Supplies               | 7,500                 |
| 57000 Fixed Assets Cost      | 5,000                 |
| 60000 Services               | 534,050               |
| 83000 Expend Recovery        | (70,000)              |
| <b>50000 Expenditures</b>    | <b>\$ 3,467,286</b>   |

| <u>Department</u>          | <u>2026 Recommend</u> |
|----------------------------|-----------------------|
| <b>Medical Examiner</b>    |                       |
| 51000 Personnel            | \$ 7,756,775          |
| 52000 Fringe Benefits      | 3,014,090             |
| 54000 Supplies             | 608,000               |
| 56000 Repair & Maintenance | 745,000               |
| 60000 Services             | 1,839,000             |
| 83000 Expend Recovery      | (150,000)             |
| <b>50000 Expenditures</b>  | <b>\$ 13,812,865</b>  |

|                            |                     |
|----------------------------|---------------------|
| <b>Court Records</b>       |                     |
| 51000 Personnel            | \$ 5,314,873        |
| 52000 Fringe Benefits      | 2,396,183           |
| 54000 Supplies             | 106,000             |
| 56000 Repair & Maintenance | 10,000              |
| 57000 Fixed Assets Cost    | 15,000              |
| 60000 Services             | 508,000             |
| <b>50000 Expenditures</b>  | <b>\$ 8,350,056</b> |

|                                   |                     |
|-----------------------------------|---------------------|
| <b>Administrative Services</b>    |                     |
| <b>Division of Administration</b> |                     |
| 51000 Personnel                   | \$ 1,826,072        |
| 52000 Fringe Benefits             | 861,520             |
| 54000 Supplies                    | 155,500             |
| 56000 Repair & Maintenance        | 302,500             |
| 57000 Fixed Assets Cost           | 7,500               |
| 60000 Services                    | 3,626,215           |
| 83000 Expend Recovery             | (3,350,000)         |
| <b>50000 Expenditures</b>         | <b>\$ 3,429,307</b> |

|                                |                     |
|--------------------------------|---------------------|
| <b>Administrative Services</b> |                     |
| <b>Division of Elections</b>   |                     |
| 51000 Personnel                | \$ 2,971,879        |
| 52000 Fringe Benefits          | 1,117,459           |
| 54000 Supplies                 | 218,500             |
| 56000 Repair & Maintenance     | 5,500               |
| 57000 Fixed Assets Cost        | 20,000              |
| 60000 Services                 | 5,848,000           |
| 83000 Expend Recovery          | (2,500,000)         |
| <b>50000 Expenditures</b>      | <b>\$ 7,681,338</b> |

**Department****2026 Recommend****Administrative Services****Division of Marketing and Special Events**

|                            |           |                  |
|----------------------------|-----------|------------------|
| 51000 Personnel            | \$        | 1,464,010        |
| 52000 Fringe Benefits      |           | 542,673          |
| 54000 Supplies             |           | 320,000          |
| 56000 Repair & Maintenance |           | 1,000            |
| 57000 Fixed Assets Cost    |           | 5,000            |
| 60000 Services             |           | 1,692,550        |
| 83000 Expend Recovery      |           | (550,000)        |
| <b>50000 Expenditures</b>  | <b>\$</b> | <b>3,475,233</b> |

**Administrative Services****Division of Property Assessment**

|                            |           |                  |
|----------------------------|-----------|------------------|
| 51000 Personnel            | \$        | 3,685,172        |
| 52000 Fringe Benefits      |           | 1,950,613        |
| 54000 Supplies             |           | 61,350           |
| 56000 Repair & Maintenance |           | 3,000            |
| 57000 Fixed Assets Cost    |           | 75,000           |
| 60000 Services             |           | 1,221,000        |
| <b>50000 Expenditures</b>  | <b>\$</b> | <b>6,996,135</b> |

**Administrative Services****Division of Real Estate**

|                            |           |                  |
|----------------------------|-----------|------------------|
| 51000 Personnel            | \$        | 1,187,074        |
| 52000 Fringe Benefits      |           | 704,182          |
| 54000 Supplies             |           | 18,000           |
| 56000 Repair & Maintenance |           | 9,000            |
| 60000 Services             |           | 481,341          |
| <b>50000 Expenditures</b>  | <b>\$</b> | <b>2,399,597</b> |

| <u>Department</u>             | <u>2026 Recommend</u> |
|-------------------------------|-----------------------|
| <b>Information Technology</b> |                       |
| 51000 Personnel               | \$ 9,795,239          |
| 52000 Fringe Benefits         | 3,927,770             |
| 54000 Supplies                | 28,200                |
| 55000 Materials               | 10,000                |
| 56000 Repair & Maintenance    | 87,000                |
| 57000 Fixed Assets Cost       | 80,000                |
| 60000 Services                | 2,662,000             |
| 83000 Expend Recovery         | (5,072,744)           |
| <b>50000 Expenditures</b>     | <b>\$ 11,517,465</b>  |
| <b>Children Initiatives</b>   |                       |
| 51000 Personnel               | \$ 817,695            |
| 52000 Fringe Benefits         | 336,891               |
| 54000 Supplies                | 11,000                |
| 60000 Services                | 148,761               |
| <b>50000 Expenditures</b>     | <b>\$ 1,314,347</b>   |
| <b>Human Services</b>         |                       |
| 51000 Personnel               | \$ 40,905,047         |
| 52000 Fringe Benefits         | 16,629,818            |
| 54000 Supplies                | 2,190,000             |
| 55000 Materials               | 305,000               |
| 56000 Repair & Maintenance    | 160,500               |
| 57000 Fixed Assets Cost       | 280,000               |
| 60000 Services                | 212,084,610           |
| 83000 Expend Recovery         | (97,463,251)          |
| 84000 Contributed Services    | 117,806,502           |
| <b>50000 Expenditures</b>     | <b>\$ 292,898,226</b> |

| <u>Department</u>                    | <u>2026 Recommend</u> |
|--------------------------------------|-----------------------|
| <b>Kane Community Living Centers</b> |                       |
| 51000 Personnel                      | \$ 44,402,850         |
| 52000 Fringe Benefits                | 19,903,210            |
| 54000 Supplies                       | 15,331,000            |
| 55000 Materials                      | 576,000               |
| 56000 Repair & Maintenance           | 727,000               |
| 57000 Fixed Assets Cost              | 375,000               |
| 60000 Services                       | 40,445,367            |
| 83000 Expend Recovery                | (2,500,000)           |
| <b>50000 Expenditures</b>            | <b>\$ 119,260,427</b> |

|                            |                      |
|----------------------------|----------------------|
| <b>Health</b>              |                      |
| 51000 Personnel            | \$ 14,206,440        |
| 52000 Fringe Benefits      | 5,920,640            |
| 54000 Supplies             | 741,850              |
| 55000 Materials            | 51,500               |
| 56000 Repair & Maintenance | 50,038               |
| 57000 Fixed Assets Cost    | 124,300              |
| 60000 Services             | 5,210,372            |
| 83000 Expend Recovery      | (1,432,720)          |
| <b>50000 Expenditures</b>  | <b>\$ 24,872,420</b> |

|                               |                       |
|-------------------------------|-----------------------|
| <b>Jail</b>                   |                       |
| <b>Division of Operations</b> |                       |
| 51000 Personnel               | \$ 53,417,815         |
| 52000 Fringe Benefits         | 21,809,778            |
| 54000 Supplies                | 9,279,000             |
| 55000 Materials               | 382,700               |
| 56000 Repair & Maintenance    | 641,000               |
| 57000 Fixed Assets Cost       | 140,500               |
| 60000 Services                | 32,484,683            |
| 83000 Expend Recovery         | (2,000,000)           |
| <b>50000 Expenditures</b>     | <b>\$ 116,155,476</b> |

|                                    |                     |
|------------------------------------|---------------------|
| <b>Jail</b>                        |                     |
| <b>Division of Booking Centers</b> |                     |
| 51000 Personnel                    | \$ 5,397,506        |
| 52000 Fringe Benefits              | 1,778,035           |
| 83000 Expend Recovery              | (500,000)           |
| <b>50000 Expenditures</b>          | <b>\$ 6,675,541</b> |

| <u>Department</u>          | <u>2026 Recommend</u> |
|----------------------------|-----------------------|
| <b>Police</b>              |                       |
| 51000 Personnel            | \$ 33,092,340         |
| 52000 Fringe Benefits      | 10,270,944            |
| 54000 Supplies             | 456,444               |
| 55000 Materials            | 16,284                |
| 56000 Repair & Maintenance | 154,340               |
| 57000 Fixed Assets Cost    | 48,045                |
| 60000 Services             | 2,278,640             |
| 83000 Expend Recovery      | (1,232,574)           |
| <b>50000 Expenditures</b>  | <b>\$ 45,084,463</b>  |
| <b>Emergency Services</b>  |                       |
| 51000 Personnel            | \$ 2,092,544          |
| 52000 Fringe Benefits      | 938,631               |
| 54000 Supplies             | 137,500               |
| 55000 Materials            | 15,850                |
| 56000 Repair & Maintenance | 54,000                |
| 57000 Fixed Assets Cost    | 9,000                 |
| 60000 Services             | 11,574,458            |
| <b>50000 Expenditures</b>  | <b>\$ 14,821,983</b>  |
| <b>Public Works</b>        |                       |
| 51000 Personnel            | \$ 14,478,151         |
| 52000 Fringe Benefits      | 7,019,304             |
| 54000 Supplies             | 1,723,000             |
| 55000 Materials            | 2,973,500             |
| 56000 Repair & Maintenance | 82,500                |
| 57000 Fixed Assets Cost    | 153,350               |
| 60000 Services             | 6,460,550             |
| <b>50000 Expenditures</b>  | <b>\$ 32,890,355</b>  |
| <b>Parks</b>               |                       |
| 51000 Personnel            | \$ 13,516,128         |
| 52000 Fringe Benefits      | 5,922,338             |
| 54000 Supplies             | 1,620,000             |
| 55000 Materials            | 489,000               |
| 56000 Repair & Maintenance | 286,000               |
| 57000 Fixed Assets Cost    | 6,000                 |
| 60000 Services             | 6,647,650             |
| <b>50000 Expenditures</b>  | <b>\$ 28,487,116</b>  |

| <u>Department</u>                    | <u>2026 Recommend</u> |
|--------------------------------------|-----------------------|
| <b>Facilities Management</b>         |                       |
| 51000 Personnel                      | \$ 13,174,708         |
| 52000 Fringe Benefits                | 6,493,700             |
| 54000 Supplies                       | 352,200               |
| 55000 Materials                      | 244,300               |
| 56000 Repair & Maintenance           | 126,700               |
| 60000 Services                       | 8,115,498             |
| 83000 Expend Recovery                | (1,100,000)           |
| <b>50000 Expenditures</b>            | <b>\$ 27,407,106</b>  |
| <b>Sustainability</b>                |                       |
| 51000 Personnel                      | \$ 572,374            |
| 52000 Fringe Benefits                | 221,515               |
| 54000 Supplies                       | 18,200                |
| 56000 Repair & Maintenance           | 15,000                |
| 57000 Fixed Assets Cost              | 2,500                 |
| 60000 Services                       | 368,500               |
| <b>50000 Expenditures</b>            | <b>\$ 1,198,089</b>   |
| <b>Non-Departmental Expenditures</b> |                       |
| 52000 Fringe Benefits                | \$ 120,461,456        |
| 52600 Fringe Benefit Cost Recovery   | (120,400,000)         |
| 60000 Services                       | 11,246,000            |
| 85000 Debt Service                   | 690,000               |
| <b>50000 Expenditures</b>            | <b>\$ 11,997,456</b>  |
| <b>Debt Service</b>                  |                       |
| 85000 Debt Service                   | \$ 81,827,731         |
| <b>50000 Expenditures</b>            | <b>\$ 81,827,731</b>  |
| <b>Juvenile Court Placement</b>      |                       |
| 51000 Personnel                      | \$ 3,851,366          |
| 52000 Fringe Benefits                | 1,559,194             |
| 54000 Supplies                       | 167,000               |
| 55000 Materials                      | 63,000                |
| 56000 Repair & Maintenance           | 25,000                |
| 57000 Fixed Assets Cost              | 125,000               |
| 60000 Services                       | 28,038,023            |
| 83000 Expend Recovery                | (1,527,856)           |
| 84000 Contributed Services           | 1,527,856             |
| <b>50000 Expenditures</b>            | <b>\$ 33,828,583</b>  |

| <u>Department</u>                           | <u>2026 Recommend</u> |
|---------------------------------------------|-----------------------|
| <b>Miscellaneous Agencies</b>               |                       |
| Port Authority - Operating Subsidy          | \$ 42,964,915         |
| Community College of Allegheny County       | 36,760,200            |
| Port Authority - Capital Commitment         | 9,682,302             |
| Contingency - Fund Balance Enhancement      | 2,259,852             |
| Soldiers And Sailors Memorial Hall          | 800,000               |
| Allegheny County Law Library                | 295,800               |
| Vacant Property Review Board                | 250,000               |
| Cooperative Extension                       | 250,000               |
| Heritage Community Initiatives              | 214,955               |
| Allegheny County Conservation District      | 170,000               |
| Airport Corridor Transportation Association | 160,215               |
| Allegheny League of Municipalities          | 150,000               |
| Local Government Academy                    | 150,000               |
| Allegheny County Library Association        | 57,500                |
| Allegheny County Council of Governments     | 52,500                |
| <b>50000 Expenditures</b>                   | <b>\$ 94,218,239</b>  |
| <b>County Council</b>                       |                       |
| 51000 Personnel                             | \$ 652,110            |
| 52000 Fringe Benefits                       | 192,165               |
| 54000 Supplies                              | 26,000                |
| 60000 Services                              | 306,920               |
| <b>50000 Expenditures</b>                   | <b>\$ 1,177,195</b>   |
| <b>Court of Common Pleas</b>                |                       |
| 51000 Personnel                             | \$ 53,164,732         |
| 52000 Fringe Benefits                       | 24,114,801            |
| 54000 Supplies                              | 946,402               |
| 55000 Materials                             | 8,500                 |
| 56000 Repair & Maintenance                  | 157,500               |
| 57000 Fixed Assets Cost                     | 281,500               |
| 60000 Services                              | 21,850,110            |
| 83000 Expend Recovery                       | (720,000)             |
| <b>50000 Expenditures</b>                   | <b>\$ 99,803,545</b>  |

| <u>Department</u>          | <u>2026 Recommend</u> |
|----------------------------|-----------------------|
| <b>Controller</b>          |                       |
| 51000 Personnel            | \$ 6,042,546          |
| 52000 Fringe Benefits      | 2,440,272             |
| 54000 Supplies             | 27,500                |
| 56000 Repair & Maintenance | 72,900                |
| 57000 Fixed Assets Cost    | 18,000                |
| 60000 Services             | 697,300               |
| 83000 Expend Recovery      | (500,000)             |
| <b>50000 Expenditures</b>  | <b>\$ 8,798,518</b>   |
| <b>Sheriff</b>             |                       |
| 51000 Personnel            | \$ 22,601,661         |
| 52000 Fringe Benefits      | 8,100,932             |
| 54000 Supplies             | 233,215               |
| 56000 Repair & Maintenance | 77,250                |
| 57000 Fixed Assets Cost    | 7,725                 |
| 60000 Services             | 588,997               |
| 83000 Expend Recovery      | (6,562,811)           |
| <b>50000 Expenditures</b>  | <b>\$ 25,046,969</b>  |
| <b>Treasurer</b>           |                       |
| 51000 Personnel            | \$ 4,881,748          |
| 52000 Fringe Benefits      | 2,015,712             |
| 54000 Supplies             | 55,415                |
| 56000 Repair & Maintenance | 17,268                |
| 57000 Fixed Assets Cost    | 5,000                 |
| 60000 Services             | 2,442,655             |
| 83000 Expend Recovery      | (420,000)             |
| <b>50000 Expenditures</b>  | <b>\$ 8,997,798</b>   |
| <b>District Attorney</b>   |                       |
| 51000 Personnel            | \$ 17,805,436         |
| 52000 Fringe Benefits      | 6,305,519             |
| 54000 Supplies             | 243,780               |
| 56000 Repair & Maintenance | 47,875                |
| 57000 Fixed Assets Cost    | 25,000                |
| 60000 Services             | 2,476,951             |
| 83000 Expend Recovery      | (298,100)             |
| <b>50000 Expenditures</b>  | <b>\$ 26,606,461</b>  |

**SECTION 3. - SUBMISSION OF COST CENTER OBJECT LEVEL BUDGET.**

The County Director of Budget and Finance shall submit to the County Controller the cost center object level budget for each of the above line item appropriations by December 31, 2025.

**SECTION 4. - USE OF GENERALLY ACCEPTED ACCOUNTING PRINCIPLES.**

Expenses incurred and revenues received for conducting the public business of Allegheny County and meeting the debt charges shall be recorded by the County Controller in accordance with General Accepted Accounting Principles as related to the operation of State and local governments.

**SECTION 5. - ADHERENCE TO APPLICABLE LEGAL REQUIREMENTS.**

All expenses made pursuant to the adopted 2026 Operating Budget shall adhere to requirements set forth in the Home Rule Charter, the Administrative Code of Allegheny County, and where applicable, the Second Class County Code.

**SECTION 6. - AVAILABILITY OF FINANCIAL RECORDS FOR INSPECTION.**

All agencies receiving appropriations from the County shall make their financial records open at reasonable times to the visitation, inspection, and examination by duly authorized officers, inspectors, and accountants of the County.

**SECTION 7. – LINE ITEM DETAIL DELIVERY.**

The line item detail of the adopted appropriations shall be delivered to the County Executive within three (3) days of this adoption.

**SECTION 8. – TRANSFERS.**

Transfers made between line items and departments shall be made in accordance with Chapter 805 of the Administrative Code of Allegheny County.

**SECTION 9. – MODIFICATION TO CURRENT COUNTY DEPARTMENTAL STRUCTURE.**

County Council approves the following modifications within the existing structure of Allegheny County Government:

1. The Department of Budget and Finance is renamed the Department of Management and Budget (hereinafter “DMB”).
2. The Department of Equity and Inclusion is abolished and moved under the supervision and of DMB and shall be known as the Division of Business Inclusion.
3. The Division of Purchasing is moved under the supervision of DMB.

**SECTION 10. – SEVERABILITY.**

*If any provision of this Resolution shall be determined to be unlawful, invalid, void or unenforceable, then that provision shall be considered severable from the remaining provisions of this Resolution which shall be in full force and effect.*

**SECTION 11. - REPEALER.**

*Any Resolution or Ordinance or part thereof conflicting with the provisions of this Resolution is hereby repealed so far as the same affects this Resolution.*

**SECTION 11. - EFFECTIVE DATE.**

*This Resolution shall become effective upon its approval.*

*Enacted in Council, this \_\_\_\_\_ day of \_\_\_\_\_, 2025.*

*Council Agenda No. \_\_\_\_\_*

\_\_\_\_\_  
**Patrick Catena**  
**President of Council**

*Attest:* \_\_\_\_\_  
**Chief Clerk, Allegheny County Council**

*County Executive Office \_\_\_\_\_, 2025.*

*Approved:* \_\_\_\_\_  
**Sara Innamorato**  
**County Executive**

*Attest:* \_\_\_\_\_  
**Grant Gittlen**  
**Chief of Staff**

## SUMMARY OF LEGISLATION

Adopting an Operating Budget for Fiscal Year 2026 pursuant to Article IV, §2 and Article VII, §4 of the Home Rule Charter.