

No. 12-25-RE

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:

Revenue Source	
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	184,114,935
Other Sources	31,472,582
Total Revenue	\$ 1,193,518,154

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:

<u>Department</u>	<u>2026 Recommend</u>
County Executive	
51000 Personnel	\$ 513,863
52000 Fringe Benefits	136,502
54000 Supplies	10,323
60000 Services	16,700
83000 Expend Recovery	(18,000)
50000 Expenditures	\$ 659,388
County Manager	
51000 Personnel	\$ 2,041,860
52000 Fringe Benefits	594,256
54000 Supplies	17,600
60000 Services	294,456
83000 Expend Recovery	(40,000)
50000 Expenditures	\$ 2,908,172
County Solicitor	
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)
50000 Expenditures	\$ 4,485,716

<u>Department</u>	<u>2026 Recommend</u>	
Management and Budget		
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)	
50000 Expenditures	\$ 4,574,567	
Public Defender		
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)	
50000 Expenditures	\$ 16,392,985	
Human Resources		
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)	
50000 Expenditures	\$ 3,467,286	

<u>Department</u>	<u>2026 Recommend</u>
Medical Examiner	
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)
50000 Expenditures	\$ 13,812,865
Court Records	
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
50000 Expenditures	\$ 8,350,056
Administrative Services	
Division of Administration	
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)
50000 Expenditures	\$ 3,429,307
Administrative Services	
Division of Elections	
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)
50000 Expenditures	\$ 7,681,338

<u>Department</u>	<u>2026 Recommend</u>			
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)		
50000 Expenditures	\$	3,475,233		
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		
50000 Expenditures	\$	6,996,135		
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		
50000 Expenditures	\$	2,399,597		

<u>Department</u>	<u>2026 Recommend</u>
Information Technology	
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)
50000 Expenditures	\$ 11,517,465
Children Initiatives	
51000 Personnel	\$ 817,695
52000 Fringe Benefits	336,891
54000 Supplies	11,000
60000 Services	148,761
50000 Expenditures	\$ 1,314,347
Human Services	
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
50000 Expenditures	\$ 292,898,226

<u>Department</u>	<u>2026 Recommend</u>
Kane Community Living Centers	
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)
50000 Expenditures	\$ 119,260,427

Health	
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)
50000 Expenditures	\$ 24,872,420

Jail	
Division of Operations	
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)
50000 Expenditures	\$ 116,155,476

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

<u>Department</u>	<u>2026 Recommend</u>
Police	
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)
50000 Expenditures	\$ 45,084,463
Emergency Services	
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
50000 Expenditures	\$ 14,821,983
Public Works	
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
50000 Expenditures	\$ 32,890,355
Parks	
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
50000 Expenditures	\$ 28,487,116

<u>Department</u>	<u>2026 Recommend</u>	
Facilities Management		
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)
50000 Expenditures	\$	27,407,106
Sustainability		
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
50000 Expenditures	\$	1,198,089
Non-Departmental Expenditures		
52000 Fringe Benefits	\$	120,461,456
52600 Fringe Benefit Cost Recovery		(120,400,000)
60000 Services		11,246,000
85000 Debt Service		690,000
50000 Expenditures	\$	11,997,456
Debt Service		
85000 Debt Service	\$	81,827,731
50000 Expenditures	\$	81,827,731
Juvenile Court Placement		
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
50000 Expenditures	\$	33,828,583

<u>Department</u>	<u>2026 Recommend</u>
Miscellaneous Agencies	
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
50000 Expenditures	\$ 94,218,239
County Council	
51000 Personnel	\$ 652,110
52000 Fringe Benefits	192,165
54000 Supplies	26,000
60000 Services	306,920
50000 Expenditures	\$ 1,177,195
Court of Common Pleas	
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)
50000 Expenditures	\$ 99,803,545

<u>Department</u>	<u>2026 Recommend</u>	
Controller		
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)
50000 Expenditures	\$	8,798,518
Sheriff		
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)
50000 Expenditures	\$	25,046,969
Treasurer		
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)
50000 Expenditures	\$	8,997,798
District Attorney		
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)
50000 Expenditures	\$	26,606,461

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 2nd day of December, 2025.

Council Agenda No. 13683-25

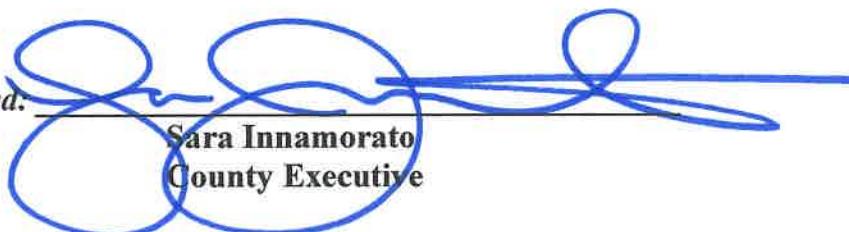

Patrick Catena
President of Council

Attest:


Chief Clerk, Allegheny County Council

County Executive Office December 4, 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.