

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 \$1,192,345,354 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		183,714,935
Other Sources		30,699,782
Total Revenue	\$	1,192,345,354

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	\$ 11,502,291
52000 Fringe Benefits	4,093,944
54000 Supplies	55,000
57000 Fixed Assets Cost	10,000
60000 Services	714,750
83000 Expend Recovery	(183,000)
50000 Expenditures	\$ 16,192,985
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

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)
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	211,184,610
83000 Expend Recovery	(97,463,251)
84000 Contributed Services	117,806,502
50000 Expenditures	\$ 291,998,226

<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	\$ 17,753,436
52000 Fringe Benefits	6,284,719
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	\$ 26,533,661

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 “OMB”).
2. The Department of Equity and Inclusion is abolished and moved under the supervision and of OMB and shall be known as the Division of Business Inclusion.
3. The Division of Purchasing is moved under the supervision of OMB.

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.