COREY O'CONNOR, CONTROLLER
ALLEGHENY COUNTY, PENNSYLVANIA

INTERIM REPORT

WITH FINANCIAL STATEMENTS

AS OF JUNE 30, 2025

COUNTY OF ALLEGHENY
OFFICE OF THE CONTROLLER
104 COURTHOUSE • 436 GRANT STREET
PITTSBURGH, PA 15219-2498
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September 30, 2025

TO THE CITIZENS OF ALLEGHENY COUNTY:

I am pleased to present the taxpayers of Allegheny County with the Interim Report for the six months ended June 30, 2025. This document is part of an overall effort by the Controller to analyze and report the financial position of Allegheny County to taxpayers and investors in a manner that is objective, straightforward and in a format that is easy to understand.

This report provides valuable information for financial forecasting purposes and for monitoring compliance with legal and budget limitations.

I extend my thanks and appreciation to the members of my staff who have assisted in the preparation of this report. Additional copies of this report may be obtained by calling (412) 350-4660.

Kind Regards,

Corey O'Connor

Corey O'Connor
Controller

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INTRODUCTION

INTRODUCTION

We believe the information presented is accurate in all material aspects and that it is presented in a manner designed to fairly represent the financial position and the results of Allegheny County's operations. These financial statements and supplemental information are the responsibility of the County's management. Certain disclosures necessary to gain an understanding of the County's financial affairs are included herein. This report contains the fund financial statements of Allegheny County (the County). This Report does not include the government-wide financial statements or a management's discussion and analysis (MD&A) associated with a report prepared in accordance with GASB 34.

This Report, with interim financial statements, consists of five major parts: the Introductory Section, the Financial Section, the Expenditure Section, the Revenue Section, and the Summary of Liquidity Section. The Introductory Section includes a table of contents, these introductory notes, and a glossary of terms. The Financial Section contains the interim fund financial statements, notes to financial statements, the combining and individual financial statements and supplemental schedules with comparative budgetary information arranged by operating funds. The Expenditure Section includes summaries, charts and detailed departmental expenditure information at the function level. The Revenue Section includes summaries, charts and detailed revenue data. The Summary of Liquidity Section includes charts and graphs that summarize liquidity data.

The report is designed to provide information to various users including the general public, creditors, investors and government officials. Its intent is to describe the County's financial condition and the financial results of operations as of and for the six months ended June 30, 2025. Disclosures necessary to assist in understanding the County's financial affairs for this period are included.

COUNTY OF ALLEGHENY, PENNSYLVANIA

Founded in 1788, the County is the second most populous county in Pennsylvania and the 31st most populous in the nation with 1.2 million residents residing in 730.74 square miles encompassing 130 municipalities. The County performs a number of services and programs, such as the delivery of essential human services to the poor and needy, enforcing laws, administering the courts system, housing inmates, constructing roads, and stimulating economic development.

Effective January 1, 2000, the County began operating under a Home Rule Charter (the Charter). The Charter superseded certain provisions of the Pennsylvania Second Class County Code pertaining to the County's governing framework. Specifically, the Charter established a 15-member County Council to serve as the legislative branch of the government and a Chief Executive to perform the executive function. The County Council and Chief Executive replaced the three-member Board of Commissioners that previously performed all legislative and executive functions as set forth in the Second Class County Code.

The Charter also required adoption of an Administrative Code to detail the administration and operation of the County. Unless expressly or implicitly modified or repealed by the Charter, all provisions of the Second Class County Code and other applicable laws still govern the operations of the County.

The Controller is elected to serve as the County's Chief Financial Officer. The Treasurer is elected to collect taxes and invest County funds. Other independently elected row officers include the District Attorney and Sheriff. The Court of Common Pleas is part of the unified judicial system provided for by the Pennsylvania Constitution.

REPORTING ENTITY

Statement of Governmental Accounting Standards (GASB) No. 14, "The Financial Reporting Entity," and as amended by GASB 34 and GASB 61 establish the standards for defining and reporting on the financial reporting entity. The core or nucleus of the financial reporting entity is the "primary government." The GASB's Codification, Section 2100.112, classifies all general purpose local governments as primary governments. For the purpose of this report, the County is considered the "primary government." All funds, organizations, institutions, agencies, departments, and offices that are not legally separate from the County are contained in this financial report.

In addition to the operations of the primary government, the financial reporting entity is now defined to include all of its "component units." A component unit is a legally separate entity that meets any one of the following criteria:

- The primary government appoints the voting majority of the board of the component unit, and is able to impose its will on the component unit, or is in a relationship of financial benefit or burden with the component unit;
- The component unit is fiscally dependent upon the primary government, or;
- The financial statements of the primary government would be misleading if data from the component unit was not included; based on the nature and significance of the relationship with the primary government, or the integration of finances.

Due to the significance of their operational or financial relationships with the County, the following organizations are considered to be component units of the County:

Allegheny County Airport Authority (ACAA)
Community College of Allegheny County (CCAC)
Allegheny County Parks Foundation
Soldiers' and Sailors' Memorial Hall and Museum Trust, Inc.
Pittsburgh Regional Transit (PRT)
Redevelopment Authority of Allegheny County (RAAC)
Allegheny County Industrial Development Authority (ACIDA)

Because the purpose of this interim financial report is primarily to assist the County's management and council in tracking current year operations, the financial data for these component units have not been included in the accompanying financial statements. Refer to Notes 1 and 2 of the Notes to Financial Statements for additional information.

COUNTY WIDE SERVICES

Reflected in this report is the extensive range of services provided by the County including, but not limited to: public safety, infrastructure construction, facilities management, health and social services, education and cultural programs, judicial services, transportation, economic development, long term nursing care and rehabilitation of the chronically ill and elderly; treatment, counseling and housing for people with mental disabilities or drug and alcohol dependency; shelter for delinquent children and services for abused children and their families, and general governmental administration.

ACCOUNTING SYSTEM

The accounts of the County are organized as funds. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The County maintains the following types of funds: governmental funds, proprietary funds, fiduciary funds, including the Pension Trust Fund.

The accounting records for the County's governmental funds are maintained on the modified accrual basis of accounting. Revenues are recorded when measurable and available. Expenditures are recorded when the services or goods are received and the liabilities are incurred, except for principal and interest on general long term debt, which are considered expenditures when due. The accounting records for the County's proprietary fund types, agency funds and related pension trust fund are maintained on the accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows and inflow of resources, liabilities resulting from exchange and exchange-like transactions should be recognized when the exchange takes place.

GLOSSARY

ACCOUNT -- A unit existing within a fund used to record additions and deductions for each individual asset, liability, revenue and expense.

APPROPRIATION -- The legal authorization granted by the legislative body that permits departments to incur obligations and make payments for specified purposes.

ASSESSED VALUE -- A valuation set upon real estate or other property as a basis for levying taxes. Beginning in 2001, the County assessed valuation was set at 100% of the market value of each parcel of property.

CAPITAL FUND -- A fund used to account for capital projects in process and the means of financing them. Capital budget expenditures are funded using the proceeds of debt issuance, such as general obligation bonds and notes, as well as capital grants. Payments for capital projects may be spread out over periods of up to 25 years.

CONTINGENCY APPROPRIATIONS -- Funds budgeted to cover unanticipated expenditures.

DEBT SERVICE -- Funds budgeted each year to pay the principal and interest due on outstanding debt.

DEFICIT -- The excess of expenditures over revenues during an accounting period, or the excess of the liabilities of a fund over its assets.

DEPRECIATION -- The reduction in the value of a long lived asset resulting from its use.

FUND -- A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, all of which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE/NET POSITION -- The excess of assets and deferred outflows over liabilities and deferred inflows at a given point in time. No designation or provision for future period revenue or expenditures/expenses has been estimated.

RISK MANAGEMENT FUND -- An Internal Service Fund used to account for the risks associated with certain health care benefits, and general, automotive and public officials' liabilities.

OPERATING BUDGET -- A plan of annual expenditures and estimated revenues. Represents the legal authority to spend current appropriations.

RE-APPROPRIATIONS -- Funds from previous years that are available in the current year to pay for obligations encumbered in prior years.

TRANSFERS -- Appropriations moved from one account to another. All intra-departmental transfers require approval by signature of the County Council's Chief of Staff/Budget Director, the Director of the Department of Budget and Finance and the Controller. All inter-departmental transfers require approval by resolution of County Council.

UNRESTRICTED NET OPERATING CASH -- Cash available to pay the obligations of the County's General Fund.

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FINANCIAL SECTION

INTERIM FINANCIAL STATEMENTS

Zelenkofske Axelrod LLC
CERTIFIED PUBLIC ACCOUNTANTS
EXPERIENCE | EXPERTISE | ACCOUNTABILITY

INDEPENDENT ACCOUNTANT'S REPORT

To the Allegheny County Chief Executive, Allegheny County
Controller, and the Allegheny County Council

We have reviewed the accompanying primary government interim financial statements of the County of Allegheny, Pennsylvania (primary government) (the County) as of June 30, 2025, and for the six-month period then ended, which collectively comprise the County's interim financial statements as listed in the table of contents. The County's Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to error or fraud. Our responsibility is to express a conclusion on primary government interim financial statements based on our review.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the review to obtain limited assurance about whether any material modification should be made to the primary government interim financial statements in order for it to be in accordance with (or based on) the criteria. A review is substantially less in scope than an examination, the objective of which is to obtain reasonable assurance about whether primary government interim financial statements is in accordance with (or based on) the criteria, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. We believe that our review provides a reasonable basis for our conclusion.

Certain information is required to supplement the basic financial statements to be in conformity with accounting principles generally accepted in the United States of America. Management has elected not to include the following in these interim financial statements that would be required to conform to accounting principles generally accepted in the United States of America: management's discussion and analysis, government-wide financial statements and related reconciliations to the fund financial statements, component unit financial information, combining statements for non-major funds, statement of changes in fiduciary net position for custodial funds, and a complete set of footnote disclosures (significant excluded disclosures include: description of the financial statements; measurement focus; component unit information including descriptions, relationship with the County, and how to obtain separate financial statements; related organizations, joint ventures, and jointly governed organization disclosures; related party transactions; description of the activities of each major fund; deposit and investment disclosures; allowance for doubtful accounts receivable; capital asset policies and activity; long-term liability activity; and pension disclosures). The effects of these departures from accounting principles generally accepted in the United States of America have not been determined.

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Zelenkofske Axelrod LLC
CERTIFIED PUBLIC ACCOUNTANTS
EXPERIENCE | EXPERTISE | ACCOUNTABILITY

To the Allegheny County Chief Executive, Allegheny County
Controller, and the Allegheny County Council

Our review was made for the purpose of expressing a conclusion that there are no material modifications that should be made primarily to the financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America. The information listed as Supplemental Financial Schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Supplemental Financial Schedules are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the review procedures applied in the review of the basic financial statements, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with attestation standards establish by the American Institute of Certified Public Accountants.

Based on our review, we are not aware of any material modifications that should be made to the accompanying primary government interim financial statements of the County of Allegheny, Pennsylvania as of June 30, 2025, and for the six-month period then ended, which collectively comprise the County's interim financial statements as listed in the table of contents.in order for it to be in accordance with (or based on) accounting principles generally accepted in the United States of America.

Zelenkofske Axelrod LLC

ZELENKOFSKE AXELROD LLC

Pittsburgh, Pennsylvania
September 30, 2025

Exhibit 1 (Page 1 of 3)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Balance Sheet
Governmental Funds
June 30, 2025
(Unaudited)

		General Fund	County Grants Fund	Human Services Grants Fund	Capital Projects	Other Governmental Funds	Total Governmental Funds
Assets							
Cash and short-term investments (note 1)	$	183,784,650	70,826,293	82,353,180	153,380,723	13,377,512	503,722,358
Restricted cash and short-term investments (note 1)		-	3,831,224	112,149,631	-	58,109,030	174,089,885
Delinquent property taxes receivable, net (note 3)		9,385,287	-	-	-	1,244,492	10,629,779
Liened property taxes receivable, net (note 3)		45,923,053	-	-	-	10,276,627	56,199,680
Sales tax receivable (note 4)		11,780,684	-	-	-	-	11,780,684
Due from other funds (note 8)		78,288,082	10,151,762	17,152,286	181,166	931,957	106,705,253
Due from other governments		68,122,301	309,483,738	112,527,528	2,534,224	37,500	492,705,291
Due from component units (note 2)		955,687	-	-	-	-	955,687
Other accounts receivable		29,074,358	106,265,586	9,360,828	-	2,957,431	147,658,203
Accrued tax penalty and interest receivable		849,202	-	-	-	112,605	961,807
Accrued interest receivable		1,529,777	52,469	456,300	479,657	194,779	2,712,982
Total assets	$	429,693,081	500,611,072	333,999,753	156,575,770	87,241,933	1,508,121,609

Exhibit 1 (Page 2 of 3)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Balance Sheet
Governmental Funds
June 30, 2025
(Unaudited)

	General Fund	County Grants Fund	Human Services Grants Fund	Capital Projects	Other Governmental Funds	Total Governmental Funds
Liabilities						
Vouchers payable	$ 8,881,257	1,204,840	11,886,022	3,055,655	9,376,690	34,404,464
Accrued payroll	17,226,113	2,097,156	768,437	-	-	20,091,706
Payroll withholdings	6,167,587	609,543	227,117	-	-	7,004,247
Due to other funds (note 8)	27,059,042	7,843,773	62,921,472	427,810	8,409,049	106,661,146
Due to component units (note 2)	420,000	-	-	-	-	420,000
Accrued liabilities	35,256,429	2,334,405	74,805,620	9,326,020	-	121,722,474
Due to other governments	14,343	-	-	-	-	14,343
Unearned revenue	1,358,125	308,534,335	183,192,738	-	-	493,085,198
Accrued pension costs	3,814,022	484,140	177,800	-	-	4,475,962
Accrued workers' compensation	559,828	3,348	677	-	-	563,853
Accrued unemployment compensation	109,372	16,483	19,870	-	-	145,725
Total liabilities	100,866,118	323,128,023	333,999,753	12,809,485	17,785,739	788,589,118

Exhibit 1 (Page 3 of 3)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Balance Sheet
Governmental Funds
June 30, 2025
(Unaudited)

	General Fund	County Grants Fund	Human Services Grants Fund	Capital Projects	Other Governmental Funds	Total Governmental Funds
Deferred Inflows of Resources						
Unavailable revenue - property taxes	49,157,288	-	-	-	10,451,509	59,608,797
Other unavailable long-term revenue	-	103,699,831	-	-	-	103,699,831
Total deferred inflows of resources	49,157,288	103,699,831	-	-	10,451,509	163,308,628
Fund Balances: (note 1)						
Restricted for:						
Special projects	-	3,185,449	-	-	-	3,185,449
Community redevelopment	-	5,145,664	-	-	-	5,145,664
Law enforcement	-	7,694,991	-	-	-	7,694,991
Transit system	-	-	-	4,903,646	6,624,239	11,527,885
Parks' system	-	-	-	2,418,898	-	2,418,898
Emergency services	-	763,117	-	-	-	763,117
Health services	-	37,987,246	-	-	-	37,987,246
Technology projects	-	4,309,301	-	-	-	4,309,301
Various projects	-	-	-	81,582,806	-	81,582,806
Debt service on energy bonds	-	-	-	-	9,501,379	9,501,379
Bridges	-	-	-	2,410,412	-	2,410,412
Roads	-	-	-	15,991,851	568,059	16,559,910
Buildings	-	-	-	8,016,960	-	8,016,960
Equipment	-	-	-	19,500,056	-	19,500,056
Feasibility studies	-	-	-	8,941,656	-	8,941,656
Judicial services	-	999,073	-	-	-	999,073
Committed to:						
Special projects	-	1,581,528	-	-	-	1,581,528
Community redevelopment	-	6,829,140	-	-	-	6,829,140
Law enforcement	-	1,262,100	-	-	-	1,262,100
Emergency services	-	165,069	-	-	-	165,069
Health services	-	1,794,180	-	-	-	1,794,180
Judicial services	-	785,041	-	-	-	785,041
Assigned to:						
Purchases on order	5,889,342	-	-	-	862,431	6,751,773
Claims and settlements	1,250,000	-	-	-	-	1,250,000
Tax appeals	1,000,000	-	-	-	-	1,000,000
Debt service	-	-	-	-	43,072,163	43,072,163
Judicial services	-	63,384	-	-	-	63,384
Recreation events	-	516,557	-	-	-	516,557
Public maintenance	-	701,378	-	-	-	701,378
Unassigned:	271,530,333	-	-	-	(1,623,586)	269,906,747
Total fund balances	279,669,675	73,783,218	-	143,766,285	59,004,685	556,223,863
Total liabilities and fund balances	$ 429,693,081	500,611,072	333,999,753	156,575,770	87,241,933	1,508,121,609

See accompanying notes to financial statements and independent accountant's review report.

Exhibit 2 (Page 1 of 3)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For Six Months Ended June 30, 2025
(Unaudited)

	General Fund	County Grants Fund	Human Services Grants Fund	Capital Projects	Other Governmental Funds	Total Governmental Funds
Revenues:						
Property taxes (note 3)	$ 453,177,976	-	-	-	60,041,850	513,219,826
Sales and use tax (note 4)	32,954,147	-	-	-	-	32,954,147
Alcoholic beverage tax (note 5)	-	-	-	-	21,657,160	21,657,160
Rental vehicle tax (note 5)	-	-	-	-	4,240,755	4,240,755
Hotel tax	706,969	-	-	-	-	706,969
Gaming local share assessment	2,584,720	-	-	-	-	2,584,720
Licenses and permits	1,788,802	-	-	-	-	1,788,802
Federal revenues	24,326,167	45,688,379	85,431,385	8,797,023	172,072	164,415,026
State revenues	101,182,230	20,643,238	357,486,768	5,043,808	3,913,610	488,269,654
Local governmental units revenues	12,076,124	-	-	-	-	12,076,124
Charges for services and facilities	75,133,953	-	-	-	-	75,133,953
Fines and forfeitures	1,708,858	9,377,802	-	-	-	11,086,660
Interest earnings	4,895,005	654,003	3,173,476	3,287,185	614,267	12,623,936
Miscellaneous	2,855,036	6,378,713	14,946,307	341,549	110	24,521,715
Total revenues	713,389,987	82,742,135	461,037,936	17,469,565	90,639,824	1,365,279,447

Exhibit 2 (Page 2 of 3)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For Six Months Ended June 30, 2025
(Unaudited)

	General Fund	County Grants Fund	Human Services Grants Fund	Capital Projects	Other Governmental Funds	Total Governmental Funds
Expenditures:						
Current:						
General government	141,172,152	23,601,257	-	-	-	164,773,409
Public safety	81,726,161	21,359,359	-	-	-	103,085,520
Public works	9,856,440	-	-	-	4,600,862	14,457,302
Transportation	-	-	-	-	41,751,117	41,751,117
Health and welfare	213,293,847	39,258,713	449,014,593	-	-	701,567,153
Culture and recreation	13,736,728	2,848	-	-	-	13,739,576
Education	18,147,500	-	-	-	-	18,147,500
Economic development	172,500	8,048,474	-	-	-	8,220,974
Economic opportunity	-	-	20,231,977	-	-	20,231,977
Capital projects	-	-	-	52,170,496	-	52,170,496
Debt Service:						
Principal retirement	-	-	-	-	7,360,000	7,360,000
Interest	-	-	-	-	19,415,736	19,415,736
Cost of issuance	38,134	-	-	-	-	38,134
Total expenditures	478,143,462	92,270,651	469,246,570	52,170,496	73,127,715	1,164,958,894
Excess (deficiency) of revenues over expenditures	235,246,525	(9,528,516)	(8,208,634)	(34,700,931)	17,512,109	200,320,553

Exhibit 2 (Page 3 of 3)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For Six Months Ended June 30, 2025
(Unaudited)

	General Fund	County Grants Fund	Human Services Grants Fund	Capital Projects	Other Governmental Funds	Total Governmental Funds
Other financing sources (uses):						
Transfers in (note 8)	-	9,565,595	8,208,634	9,772,154	-	27,546,383
Transfers out (note 8)	(16,635,895)	(1,138,334)	-	-	(9,772,154)	(27,546,383)
Total other financing sources (uses)	(16,635,895)	8,427,261	8,208,634	9,772,154	(9,772,154)	-
Net change in fund balances	218,610,630	(1,101,255)	-	(24,928,777)	7,739,955	200,320,553
Fund balances at beginning of year	61,059,045	74,884,473	-	168,695,062	51,264,730	355,903,310
Fund balances at end of period	$ 279,669,675	73,783,218	-	143,766,285	59,004,685	556,223,863

See accompanying notes to financial statements and independent accountant's review report.

Exhibit 3

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Net Position
Proprietary Fund
June 30, 2025
(Unaudited)

		Governmental Activities Risk Management Fund
Assets		
Cash and short-term investments	$	2,367,233
Due from other funds:		
General Fund		106,657
Accounts receivable - other		5,675
Total assets	$	2,479,565
Liabilities		
Current Liabilities:		
Vouchers payable	$	97,851
Accrued liabilities		469,896
Total liabilities		567,747
Net Position		
Net Position:		
Restricted for workers' comp claims	$	1,911,818

See accompanying notes to financial statements and independent accountant's review report.

Exhibit 4

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Fund
For Six Months Ended June 30, 2025
(Unaudited)

		Governmental Activities
		Risk Management Fund
Operating revenues:		
Contribution - employee	$	122,611
Contribution - employer		1,078,131
Miscellaneous income		14,865
		1,215,607
Operating expenses:		
Insurance claims expense		1,215,607
		1,215,607
Change in net position		-
Net position at beginning of year		1,911,818
Net position at end of period	$	1,911,818

See accompanying notes to financial statements and independent accountant's review report.

Exhibit 5

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Cash Flows
Proprietary Fund
For Six Months Ended June 30, 2025
(Unaudited)

		Governmental Activities Risk Management Fund
Cash flows from operating activities:		
Receipts from customers	$	1,186,135
Payments to suppliers		(1,446,344)
Net cash used for operating activities		(260,209)
Balance - beginning of year		2,627,442
Balance - end of period	$	2,367,233
Reconciliation of operating income to net cash provided by (used for) operating activities		
Operating income	$	-
Adjustments to reconcile operating income to net cash provided by (used for) operating activities:		
Increase in accounts receivable		(5,675)
Increase in due from other funds		(23,797)
Increase in vouchers payable		65,207
Decrease in due to other funds		(166,044)
Decrease in accrued liabilities		(129,900)
Total adjustments		(260,209)
Net cash used for operating activities	$	(260,209)

See accompanying notes to financial statements and accountant's report.

Exhibit 6 (Page 1 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2025
(Unaudited)

	Pension Trust Fund	Custodial Funds
Assets		
Cash and short-term investments	$ 20,658,802	75,701,300
Investments of Pension Trust Fund at Fair Value:		
Equity:		
U.S. common and preferred stock	152,206,241	-
American Depositary Receipts (ADRs)	449,405	-
S&P 500 Index Fund	93,249,163	-
U.S. equity mutual fund	96,907,237	-
Non-U.S. stock and equity mutual fund	161,700,560	-
Bonds and Notes:		
Certificates of deposit	1,824,018	-
U.S. government and related agency debt	32,659,251	-
Fannie Mae and Freddie Mac debt	18,574,019	-
Fixed income mutual funds	16,951,743	-
U.S. corporate debt instruments	38,712,502	-
Non-U.S. government and corporate debt	11,087,167	-
Other Investments:		
Hedge funds	28,479,294	-
Real estate	140,589,752	-
Venture capital / private equity	154,333,059	-
Due from other funds	-	134,536
Amount due from brokers	1,184,189	-
Accrued interest and dividends receivable	1,770,719	4,502
Accrued employer contributions receivable	2,238,582	-
Accrued employee contributions receivable	2,237,981	-
Accounts receivable	-	5,779,364
Other assets	84,765	-
Total assets	$ 975,898,449	81,619,702

Exhibit 6 (Page 2 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2025
(Unaudited)

	Pension Trust Fund	Custodial Funds
Liabilities		
Accrued payroll	$ 15,743	-
Vouchers payable	114,359	2,503,761
Payroll withholdings	6,573	-
Due to other funds	-	285,300
Accrued liabilities	1,583,171	-
Due to other governments	-	19,423,340
Due to litigants	-	5,011,745
Amount due to brokers	1,166,986	-
Total liabilities	2,886,832	27,224,146
Net Position:		
Restricted for:		
Pensions	973,011,617	-
Individuals, organizations and other governments	-	54,395,556
Total net position	$ 973,011,617	54,395,556

See accompanying notes to financial statements and independent accountant's review report.

Exhibit 7 (Page 1 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For Six Months Ended June 30, 2025
(Unaudited)

	Pension Trust Fund	Custodial Funds
Additions:		
Contributions:		
Employee	$ 23,830,727	-
Employer	23,729,229	-
Total contributions	47,559,956	-
Investment income:		
Net appreciation in fair value of investments	48,512,663	-
Interest	2,512,438	-
Dividends	4,948,308	-
Stock loan income	13,166	-
Partnership Income (loss)	3,061,634	-
	59,048,209	-
Less: Investment management fees	2,055,891	-
Total investment income	56,992,318	-
Licenses fees collected for other governments	-	320,979
Hotel tax collections	-	19,130,629
Sheriff sales	-	13,646,932
Patient income	-	2,029,346
Collections for CYF	-	137,895
Recording and filing fees	-	140,523
Interest	-	476,809
Fees and fines collected	-	4,713
Miscellaneous income	10,000	120,941
Total additions	104,562,274	36,008,767

Exhibit 7 (Page 2 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For Six Months Ended June 30, 2025
(Unaudited)

	Pension Trust Fund	Custodial Funds
Deductions:		
Benefit payments	74,625,432	-
Refunds of employee contributions	3,625,479	-
Salaries, wages and related expenses	229,314	-
Administrative and miscellaneous expenses	630,841	2,611,396
Payments of fees collected to other governments	-	293,988
Hotel tax distributions	-	16,476,785
Sheriff sales	-	10,446,763
Kane patients' expense	-	299,111
Payments of CYF income	-	32,841
Miscellaneous	-	93,501
Total deductions	79,111,066	30,254,385
Change in net position	25,451,208	5,754,382
Net position - beginning of year	947,560,409	48,641,174
Net position - end of period	$ 973,011,617	54,395,556

See accompanying notes to financial statements and independent accountant's review report.

Exhibit 8

COUNTY OF ALLEGHENY, PENNSYLVANIA
Combining Balance Sheet
Other Governmental Funds
June 30, 2025
(Unaudited)

		Liquid Fuel Tax Fund	Debt Service Fund	Transportation Fund	Infrastructure Support Fund	Totals
Assets						
Cash and short-term investments	$	-	-	13,377,512	-	13,377,512
Restricted cash and short-term investments (note 1)		2,169,931	50,291,127	-	5,647,972	58,109,030
Delinquent property taxes receivable, net (note 3)		-	1,244,492	-	-	1,244,492
Liened property taxes receivable, net (note 3)		-	10,276,627	-	-	10,276,627
Due from other funds (note 8)		-	931,957	-	-	931,957
Due from other governments		-	37,500	-	-	37,500
Accounts receivable - other		-	-	2,949,183	8,248	2,957,431
Accrued tax penalty and interest receivable		-	112,605	-	-	112,605
Accrued interest receivable		6,831	165,537	-	22,411	194,779
Total assets	$	2,176,762	63,059,845	16,326,695	5,678,631	87,241,933
Liabilities						
Vouchers payable	$	-	15,130	9,361,560	-	9,376,690
Due to other funds (note 8)		3,800,348	19,664	340,896	4,248,141	8,409,049
Total liabilities		3,800,348	34,794	9,702,456	4,248,141	17,785,739
Deferred Inflows of Resources						
Unavailable revenue - property taxes		-	10,451,509	-	-	10,451,509
Fund balances						
Restricted for:						
Road maintenance		-	-	-	568,059	568,059
Transit system		-	-	6,624,239	-	6,624,239
Debt service payments for energy bonds		-	7,728,823	-	-	7,728,823
Capitalized interest for debt service payments		-	1,772,556	-	-	1,772,556
Assigned to:						
Debt service		-	43,072,163	-	-	43,072,163
Purchases on order		-	-	-	862,431	862,431
Unassigned:		(1,623,586)	-	-	-	(1,623,586)
Total fund balances		(1,623,586)	52,573,542	6,624,239	1,430,490	59,004,685
Total liabilities and fund balances	$	2,176,762	63,059,845	16,326,695	5,678,631	87,241,933

See accompanying notes to financial statements and independent accountant's review report.

Exhibit 9

COUNTY OF ALLEGHENY, PENNSYLVANIA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Other Governmental Funds
For Six Months Ended June 30, 2025
(Unaudited)

	Liquid Fuel Tax Fund	Debt Service Fund	Transportation Fund	Infrastructure Support Fund	Totals
Revenues:					
Property Taxes (note 3)	$ -	60,041,850	-	-	60,041,850
Alcoholic Beverage Tax (note 5)	-	-	21,657,160	-	21,657,160
Rental Vehicle Tax (note 5)	-	-	4,240,755	-	4,240,755
Federal revenues	-	172,072	-	-	172,072
State revenues	1,650,790	37,500	-	2,225,320	3,913,610
Interest earnings	48,893	469,595	-	95,779	614,267
Miscellaneous revenues	-	-	-	110	110
Total revenues	1,699,683	60,721,017	25,897,915	2,321,209	90,639,824
Expenditures:					
Public works	3,703,799	-	-	897,063	4,600,862
Debt Service:					
Principal	-	7,360,000	-	-	7,360,000
Interest	-	19,415,736	-	-	19,415,736
Transportation	-	-	41,751,117	-	41,751,117
Total expenditures	3,703,799	26,775,736	41,751,117	897,063	73,127,715
Excess (deficiency) of revenues over expenditures	(2,004,116)	33,945,281	(15,853,202)	1,424,146	17,512,109
Other financing sources:					
Operating transfer out (note 8)	-	-	(9,772,154)	-	(9,772,154)
Total other financing sources	-	-	(9,772,154)	-	(9,772,154)
Net change in fund balances	(2,004,116)	33,945,281	(25,625,356)	1,424,146	7,739,955
Fund balances at beginning of year	380,530	18,628,261	32,249,595	6,344	51,264,730
Fund balances at end of period	$ (1,623,586)	52,573,542	6,624,239	1,430,490	59,004,685

See accompanying notes to financial statements and independent accountant's review report.

Exhibit 10 (Page 1 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Budgetary Comparison Schedule For Operating Budget
For Six Months Ended June 30, 2025
(Unaudited)

	Budget		Actual						
	Original Budget	Final Budget	General Fund	Debt Service	Liquid Fuels	Transportation Fund	Infrastructure Support Fund	Total	Variance to Final Budget
Revenues:									
Property taxes (note 3)	$ 532,677,513	532,677,513	453,177,976	60,041,850	-	-	-	513,219,826	(19,457,687)
Sales and use tax (note 4)	64,500,000	64,500,000	32,954,147	-	-	-	-	32,954,147	(31,545,853)
Gaming local share assessment	5,305,000	5,305,000	2,584,720	-	-	-	-	2,584,720	(2,720,280)
Alcoholic beverage tax (note 5)	51,928,139	51,928,139	-	-	-	21,657,160	-	21,657,160	(30,270,979)
Rental vehicle tax (note 5)	7,354,100	7,354,100	-	-	-	4,240,755	-	4,240,755	(3,113,345)
Hotel tax	6,650,750	6,650,750	706,969	-	-	-	-	706,969	(5,943,781)
Licenses and permits	3,424,992	3,424,992	1,788,802	-	-	-	-	1,788,802	(1,636,190)
Federal revenues	53,759,000	53,759,000	24,326,167	172,072	-	-	-	24,498,239	(29,260,761)
State revenues	221,049,636	221,049,636	101,182,230	37,500	1,650,790	-	2,225,320	105,095,840	(115,953,796)
Local government units revenues	26,000,000	26,000,000	12,076,124	-	-	-	-	12,076,124	(13,923,876)
Charges for services and facilities	166,331,094	166,331,094	75,133,953	-	-	-	-	75,133,953	(91,197,141)
Fines and forfeitures	4,105,500	4,105,500	1,708,858	-	-	-	-	1,708,858	(2,396,642)
Interest earnings	9,318,200	9,318,200	4,895,005	469,595	48,893	-	95,779	5,509,272	(3,808,928)
Miscellaneous	3,975,117	3,975,117	2,855,036	-	-	-	110	2,855,146	(1,119,971)
Total revenues	1,156,379,041	1,156,379,041	713,389,987	60,721,017	1,699,683	25,897,915	2,321,209	804,029,811	(352,349,230)
Expenditures:									
Current:									
General government	309,467,694	309,846,875	141,172,152	-	-	-	-	141,172,152	(168,674,723)
Public safety	162,076,040	162,787,316	81,726,161	-	-	-	-	81,726,161	(81,061,155)
Public works	32,397,198	32,407,533	9,856,440	-	3,703,799	-	897,063	14,457,302	(17,950,231)
Transportation	42,500,085	42,500,085	-	-	-	41,751,117	-	41,751,117	(748,968)
Health and welfare	443,353,044	444,642,493	213,293,847	-	-	-	-	213,293,847	(231,348,646)
Culture and recreation	26,996,068	27,071,300	13,736,728	-	-	-	-	13,736,728	(13,334,572)
Education	36,246,912	36,246,912	18,147,500	-	-	-	-	18,147,500	(18,099,412)
Economic development	202,500	202,500	172,500	-	-	-	-	172,500	(30,000)
Debt service:									
Principal retirement	43,512,059	43,512,059	-	7,360,000	-	-	-	7,360,000	(36,152,059)
Interest charges	37,691,806	37,691,806	-	19,415,736	-	-	-	19,415,736	(18,276,070)
Cost of issuance	690,000	690,000	38,134	-	-	-	-	38,134	(651,866)
Total expenditures	1,135,133,406	1,137,598,879	478,143,462	26,775,736	3,703,799	41,751,117	897,063	551,271,177	(586,327,702)
Excess (deficiency) of revenues over expenditures	21,245,635	18,780,162	235,246,525	33,945,281	(2,004,116)	(15,853,202)	1,424,146	252,758,634	233,978,472

Exhibit 10 (Page 2 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Budgetary Comparison Schedule For Operating Budget
For Six Months Ended June 30, 2025
(Unaudited)

	Budget		Actual						
	Original Budget	Final Budget	General Fund	Debt Service	Liquid Fuels	Transportation Fund	Infrastructure Support Fund	Total	Variance to Final Budget
Other financing sources (uses):									
Transfers in (note 8)	15,900,000	15,900,000	-	-	-	-	-	-	(15,900,000)
Transfers out (note 8)	(50,233,462)	(50,233,462)	(16,635,895)	-	-	(9,772,154)	-	(26,408,049)	23,825,413
Total other financing (uses) sources	(34,333,462)	(34,333,462)	(16,635,895)	-	-	(9,772,154)	-	(26,408,049)	7,925,413
Net change in fund balances	(13,087,827)	(15,553,300)	218,610,630	33,945,281	(2,004,116)	(25,625,356)	1,424,146	226,350,585	241,903,885
Fund balances at beginning of year	112,323,775	112,323,775	61,059,045	18,628,261	380,530	32,249,595	6,344	112,323,775	-
Fund balances at end of period	$ 99,235,948	96,770,475	279,669,675	52,573,542	(1,623,586)	6,624,239	1,430,490	338,674,360	241,903,885

See accompanying notes to financial statements and independent accountant's review report.

Exhibit 11 (Page 1 of 13)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures - Budget and Actual
General, Special Revenue, and Debt Service Funds
For Six Months Ended June 30, 2025
(Unaudited)

	2025					
	Adopted Budget	Prior Reappropriations	Budget Amendments/Transfers	Final Budget	Actual	Variance
General Government:						
County Executive:						
Personnel	$ 502,581	-	-	502,581	252,768	(249,813)
Fringe Benefits	117,616	-	-	117,616	70,310	(47,306)
Services	21,120	-	-	21,120	4,953	(16,167)
Supplies	13,330	-	-	13,330	3,096	(10,234)
Expenditure Recovery	(14,000)	-	-	(14,000)	-	14,000
	640,647	-	-	640,647	331,127	(309,520)
County Council:						
Personnel	624,007	-	-	624,007	284,614	(339,393)
Fringe Benefits	151,955	-	-	151,955	73,352	(78,603)
Services	325,440	-	-	325,440	64,689	(260,751)
Supplies	33,500	-	-	33,500	12,210	(21,290)
Minor Equipment	5,000	-	-	5,000	-	(5,000)
	1,139,902	-	-	1,139,902	434,865	(705,037)
County Manager:						
Personnel	2,125,518	-	-	2,125,518	805,191	(1,320,327)
Fringe Benefits	806,052	-	-	806,052	273,176	(532,876)
Services	81,456	-	-	81,456	14,297	(67,159)
Supplies	17,600	-	-	17,600	2,047	(15,553)
Expenditure Recovery	(40,000)	-	-	(40,000)	-	40,000
	2,990,626	-	-	2,990,626	1,094,711	(1,895,915)

Exhibit 11 (Page 2 of 13)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures - Budget and Actual
General, Special Revenue, and Debt Service Funds
For Six Months Ended June 30, 2025
(Unaudited)

	2025					
	Adopted Budget	Prior Reappropriations	Budget Amendments/Transfers	Final Budget	Actual	Variance
Budget & Finance:						
Personnel	836,259	-	-	836,259	344,977	(491,282)
Fringe Benefits	352,947	-	-	352,947	121,141	(231,806)
Services	60,748	-	-	60,748	4,420	(56,328)
Supplies	2,750	-	-	2,750	105	(2,645)
Repairs and Maintenance	1,000	-	-	1,000	-	(1,000)
Expenditure Recovery	(12,000)	-	-	(12,000)	-	12,000
	1,241,704	-	-	1,241,704	470,643	(771,061)
County Solicitor:						
Personnel	4,401,264	-	-	4,401,264	1,954,117	(2,447,147)
Fringe Benefits	2,032,030	-	-	2,032,030	905,012	(1,127,018)
Services	885,500	1,404	-	886,904	305,565	(581,339)
Supplies	123,000	373	-	123,373	49,688	(73,685)
Minor Equipment	22,500	1,488	-	23,988	5,334	(18,654)
Expenditure Recovery	(3,175,000)	-	-	(3,175,000)	(1,422,090)	1,752,910
	4,289,294	3,265	-	4,292,559	1,797,626	(2,494,933)
Law Department - County Law Library:						
Services	719,784	-	-	719,784	348,532	(371,252)
Public Defender:						
Personnel	10,240,442	-	-	10,240,442	4,582,967	(5,657,475)
Fringe Benefits	3,804,097	-	-	3,804,097	1,726,941	(2,077,156)
Services	862,750	-	-	862,750	219,523	(643,227)
Supplies	58,000	-	-	58,000	21,299	(36,701)
Minor Equipment	20,000	-	-	20,000	-	(20,000)
Expenditure Recovery	(183,000)	-	-	(183,000)	(39,972)	143,028
	14,802,289	-	-	14,802,289	6,510,758	(8,291,531)

Exhibit 11 (Page 3 of 13)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures - Budget and Actual
General, Special Revenue, and Debt Service Funds
For Six Months Ended June 30, 2025
(Unaudited)

	2025					
	Adopted Budget	Prior Reappropriations	Budget Amendments/Transfers	Final Budget	Actual	Variance
Equity and Inclusion:						
Personnel	656,233	-	-	656,233	298,223	(358,010)
Fringe Benefits	235,482	-	-	235,482	95,567	(139,915)
Services	198,073	-	-	198,073	25,327	(172,746)
Supplies	7,818	-	-	7,818	495	(7,323)
Repairs and Maintenance	2,500	-	-	2,500	1,976	(524)
Minor Equipment	8,800	-	-	8,800	7,754	(1,046)
	1,108,906	-	-	1,108,906	429,342	(679,564)
Human Resources:						
Personnel	2,171,480	-	-	2,171,480	907,769	(1,263,711)
Fringe Benefits	836,982	-	-	836,982	374,061	(462,921)
Services	469,330	2,220	-	471,550	232,444	(239,106)
Supplies	7,500	-	-	7,500	5,244	(2,256)
Minor Equipment	5,000	-	-	5,000	-	(5,000)
Expenditure Recovery	(70,000)	-	-	(70,000)	-	70,000
	3,420,292	2,220	-	3,422,512	1,519,518	(1,902,994)
Information Technology:						
Personnel	9,568,773	-	-	9,568,773	4,519,893	(5,048,880)
Fringe Benefits	3,613,513	-	-	3,613,513	1,803,185	(1,810,328)
Services	2,872,000	87,094	-	2,959,094	1,582,259	(1,376,835)
Supplies	46,200	-	-	46,200	8,041	(38,159)
Materials	15,000	-	-	15,000	-	(15,000)
Repairs and Maintenance	170,000	-	-	170,000	48,464	(121,536)
Minor Equipment	195,000	-	-	195,000	41,783	(153,217)
Expenditure Recovery	(5,073,000)	-	-	(5,073,000)	(2,971,237)	2,101,763
	11,407,486	87,094	-	11,494,580	5,032,388	(6,462,192)

Exhibit 11 (Page 4 of 13)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures - Budget and Actual
General, Special Revenue, and Debt Service Funds
For Six Months Ended June 30, 2025
(Unaudited)

	2025					
	Adopted Budget	Prior Reappropriations	Budget Amendments/Transfers	Final Budget	Actual	Variance
Administrative Services - Administration:						
Personnel	1,839,158	-	-	1,839,158	927,463	(911,695)
Fringe Benefits	823,018	-	-	823,018	442,125	(380,893)
Services	3,580,605	10,902	-	3,591,507	1,900,860	(1,690,647)
Supplies	153,300	-	-	153,300	89,834	(63,466)
Repairs and Maintenance	307,550	-	-	307,550	231,792	(75,758)
Minor Equipment	21,250	-	-	21,250	7,861	(13,389)
Expenditure Recovery	(3,365,465)	-	-	(3,365,465)	(1,681,821)	1,683,644
	3,359,416	10,902	-	3,370,318	1,918,114	(1,452,204)
Administrative Services - Property Assessment:						
Personnel	3,581,368	-	-	3,581,368	1,733,121	(1,848,247)
Fringe Benefits	1,781,148	-	-	1,781,148	940,130	(841,018)
Services	1,125,833	-	-	1,125,833	668,835	(456,998)
Supplies	61,350	-	-	61,350	19,796	(41,554)
Repairs and Maintenance	3,000	-	-	3,000	-	(3,000)
Minor Equipment	25,000	-	-	25,000	966	(24,034)
	6,577,699	-	-	6,577,699	3,362,848	(3,214,851)
Administrative Services - Purchasing and Supplies:						
Personnel	651,345	-	-	651,345	320,583	(330,762)
Fringe Benefits	290,304	-	-	290,304	139,860	(150,444)
Services	63,600	-	-	63,600	46,133	(17,467)
Supplies	4,000	-	-	4,000	1,023	(2,977)
	1,009,249	-	-	1,009,249	507,599	(501,650)

Exhibit 11 (Page 5 of 13)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures - Budget and Actual
General, Special Revenue, and Debt Service Funds
For Six Months Ended June 30, 2025
(Unaudited)

	2025					
	Adopted Budget	Prior Reappropriations	Budget Amendments/Transfers	Final Budget	Actual	Variance
Administrative Services -						
Elections:						
Personnel	3,001,697	-	-	3,001,697	1,417,199	(1,584,498)
Fringe Benefits	1,049,205	-	-	1,049,205	556,142	(493,063)
Services	5,091,000	7,860	-	5,098,860	2,650,659	(2,448,201)
Supplies	223,000	-	-	223,000	29,843	(193,157)
Repairs and Maintenance	5,500	-	-	5,500	-	(5,500)
Minor Equipment	20,000	-	-	20,000	-	(20,000)
Expenditure Recovery	(2,500,000)	-	-	(2,500,000)	(1,546,647)	953,353
	6,890,402	7,860	-	6,898,262	3,107,196	(3,791,066)
Administrative Services -						
Marketing and Special Events:						
Personnel	1,017,118	-	-	1,017,118	446,850	(570,268)
Fringe Benefits	374,992	-	-	374,992	184,137	(190,855)
Services	1,782,906	6,072	-	1,788,978	688,003	(1,100,975)
Supplies	50,000	-	-	50,000	19,785	(30,215)
Minor Equipment	18,000	-	-	18,000	-	(18,000)
	3,243,016	6,072	-	3,249,088	1,338,775	(1,910,313)
Administrative Services -						
Real Estate:						
Personnel	1,228,014	-	-	1,228,014	615,583	(612,431)
Fringe Benefits	686,117	-	-	686,117	332,882	(353,235)
Services	233,851	-	-	233,851	176,951	(56,900)
Supplies	18,000	-	-	18,000	5,081	(12,919)
Repairs and Maintenance	2,120	-	-	2,120	-	(2,120)
	2,168,102	-	-	2,168,102	1,130,497	(1,037,605)

Exhibit 11 (Page 6 of 13)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures - Budget and Actual
General, Special Revenue, and Debt Service Funds
For Six Months Ended June 30, 2025
(Unaudited)

	2025					
	Adopted Budget	Prior Reappropriations	Budget Amendments/Transfers	Final Budget	Actual	Variance
Non-departmental						
Operating Expenditures:						
Personnel	-	-	-	-	341	341
Fringe Benefits	343,000	-	-	343,000	6,848,191	6,505,191
Services	10,718,660	-	-	10,718,660	4,441,513	(6,277,147)
Contingency	23,362,903	-	-	23,362,903	-	(23,362,903)
	34,424,563	-	-	34,424,563	11,290,045	(23,134,518)
Controller:						
Personnel	6,149,157	-	-	6,149,157	2,722,667	(3,426,490)
Fringe Benefits	2,261,787	-	-	2,261,787	1,080,093	(1,181,694)
Services	735,000	6,353	-	741,353	373,838	(367,515)
Supplies	27,500	103	-	27,603	6,477	(21,126)
Repairs and Maintenance	70,900	-	-	70,900	37,394	(33,506)
Minor Equipment	18,000	-	-	18,000	1,899	(16,101)
Expenditure Recovery	(500,000)	-	-	(500,000)	(119,409)	380,591
	8,762,344	6,456	-	8,768,800	4,102,959	(4,665,841)
Medical Examiner:						
Personnel	7,785,727	-	-	7,785,727	3,324,644	(4,461,083)
Fringe Benefits	2,934,764	-	-	2,934,764	1,341,448	(1,593,316)
Services	1,310,000	58	-	1,310,058	976,494	(333,564)
Supplies	666,400	11,097	-	677,497	278,731	(398,766)
Repairs and Maintenance	231,000	-	-	231,000	121,618	(109,382)
Expenditure Recovery	(30,000)	-	-	(30,000)	-	30,000
	12,897,891	11,155	-	12,909,046	6,042,935	(6,866,111)
Department of Sustainability						
Personnel	366,906	-	-	366,906	195,834	(171,072)
Fringe Benefits	151,478	-	-	151,478	84,383	(67,095)
Services	684,250	671	500	685,421	174,171	(511,250)
Supplies	16,000	-	(500)	15,500	2,425	(13,075)
Repairs and Maintenance	20,000	-	-	20,000	1,701	(18,299)
	1,238,634	671	-	1,239,305	458,514	(780,791)

Exhibit 11 (Page 7 of 13)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures - Budget and Actual
General, Special Revenue, and Debt Service Funds
For Six Months Ended June 30, 2025
(Unaudited)

	2025					
	Adopted Budget	Prior Reappropriations	Budget Amendments/Transfers	Final Budget	Actual	Variance
District Attorney:						
Personnel	17,191,570	-	-	17,191,570	8,431,449	(8,760,121)
Fringe Benefits	5,882,023	-	-	5,882,023	2,930,546	(2,951,477)
Services	2,404,807	-	-	2,404,807	1,320,112	(1,084,695)
Supplies	233,930	1,965	-	235,895	144,082	(91,813)
Repairs and Maintenance	45,475	31,231	-	76,706	20,894	(55,812)
Minor Equipment	19,500	-	-	19,500	-	(19,500)
Expenditure Recovery	(271,000)	-	-	(271,000)	(73,258)	197,742
	25,506,305	33,196	-	25,539,501	12,773,825	(12,765,676)
Court Records:						
Personnel	5,687,883	-	-	5,687,883	2,417,872	(3,270,011)
Fringe Benefits	2,433,524	-	-	2,433,524	1,141,886	(1,291,638)
Services	453,000	-	-	453,000	302,942	(150,058)
Supplies	103,000	26,362	-	129,362	71,479	(57,883)
Repairs and Maintenance	10,000	-	-	10,000	6,684	(3,316)
Minor Equipment	25,000	-	-	25,000	2,376	(22,624)
	8,712,407	26,362	-	8,738,769	3,943,239	(4,795,530)
Treasurer:						
Personnel	4,783,473	-	-	4,783,473	2,074,074	(2,709,399)
Fringe Benefits	1,904,553	-	-	1,904,553	907,977	(996,576)
Services	2,644,376	53,541	-	2,697,917	1,024,685	(1,673,232)
Supplies	49,889	288	-	50,177	21,634	(28,543)
Materials	105	-	-	105	-	(105)
Repairs and Maintenance	43,050	-	-	43,050	4,057	(38,993)
Minor Equipment	26,550	-	-	26,550	13,635	(12,915)
Expenditure Recovery	(300,000)	-	-	(300,000)	(278,212)	21,788
	9,151,996	53,829	-	9,205,825	3,767,850	(5,437,975)

Exhibit 11 (Page 8 of 13)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures - Budget and Actual
General, Special Revenue, and Debt Service Funds
For Six Months Ended June 30, 2025
(Unaudited)

	2025					
	Adopted Budget	Prior Reappropriations	Budget Amendments/Transfers	Final Budget	Actual	Variance
Sheriff:						
Personnel	21,402,100	-	-	21,402,100	10,390,326	(11,011,774)
Fringe Benefits	7,727,368	-	-	7,727,368	3,951,190	(3,776,178)
Services	575,070	-	-	575,070	253,546	(321,524)
Supplies	193,000	10,933	-	203,933	96,742	(107,191)
Repairs and Maintenance	75,000	-	-	75,000	43,062	(31,938)
Minor Equipment	7,500	-	-	7,500	-	(7,500)
Expenditure Recovery	(5,750,000)	-	-	(5,750,000)	(1,322,394)	4,427,606
	24,230,038	10,933	-	24,240,971	13,412,472	(10,828,499)
Court of Common Pleas:						
Personnel	52,050,149	-	-	52,050,149	24,081,843	(27,968,306)
Fringe Benefits	22,829,636	-	-	22,829,636	11,086,496	(11,743,140)
Services*	16,042,350	35,590	-	16,077,940	7,217,733	(8,860,207)
Supplies	1,113,400	22,479	-	1,135,879	377,178	(758,701)
Materials	8,500	-	-	8,500	4,463	(4,037)
Repairs and Maintenance	233,500	-	-	233,500	54,102	(179,398)
Minor Equipment	291,500	984	-	292,484	50,224	(242,260)
Expenditure Recovery	(857,000)	-	-	(857,000)	(218,218)	638,782
	91,712,035	59,053	-	91,771,088	42,653,821	(49,117,267)
Vacant Property Review Board:						
Other operating	250,000	-	-	250,000	45,556	(204,444)
Allegheny Place Project:						
Other operating	170,000	-	-	170,000	170,000	-

* Budget has been reduced to reflect Operating Transfers. See note 8.

Exhibit 11 (Page 9 of 13)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures - Budget and Actual
General, Special Revenue, and Debt Service Funds
For Six Months Ended June 30, 2025
(Unaudited)

	2025					
	Adopted Budget	Prior Reappropriations	Budget Amendments/Transfers	Final Budget	Actual	Variance
Facilities Management:						
Personnel	13,196,921	-	-	13,196,921	6,273,317	(6,923,604)
Fringe Benefits	6,391,044	-	-	6,391,044	3,107,629	(3,283,415)
Services	8,231,252	56,519	(61,864)	8,225,907	3,536,692	(4,689,215)
Supplies	423,950	-	47,500	471,450	135,824	(335,626)
Materials	240,800	3,594	(3,000)	241,394	114,474	(126,920)
Repairs and Maintenance	18,700	-	10,000	28,700	8,461	(20,239)
Minor Equipment	-	-	7,364	7,364	-	(7,364)
Expenditure recovery	(1,100,000)	-	-	(1,100,000)	-	1,100,000
	27,402,667	60,113	-	27,462,780	13,176,397	(14,286,383)
Total General Government	309,467,694	379,181	-	309,846,875	141,172,152	(168,674,723)
Public Safety:						
Emergency Services:						
Personnel	1,867,330	-	-	1,867,330	972,416	(894,914)
Fringe Benefits	804,365	-	-	804,365	437,666	(366,699)
Services*	1,304,713	547	-	1,305,260	400,890	(904,370)
Supplies	137,750	23,285	-	161,035	51,707	(109,328)
Materials	17,850	-	-	17,850	5,561	(12,289)
Repairs and Maintenance	75,000	5,124	-	80,124	10,964	(69,160)
Minor Equipment	20,000	-	-	20,000	800	(19,200)
Expenditure Recovery	(87,000)	-	-	(87,000)	-	87,000
	4,140,008	28,956	-	4,168,964	1,880,004	(2,288,960)
Jail:						
Personnel	55,692,961	-	-	55,692,961	28,602,561	(27,090,400)
Fringe Benefits	22,166,681	-	-	22,166,681	11,306,894	(10,859,787)
Services	27,655,302	315,398	(78,350)	27,892,350	15,103,869	(12,788,481)
Supplies	10,235,500	188,539	-	10,424,039	4,365,889	(6,058,150)
Materials	324,700	52,528	78,350	455,578	309,010	(146,568)
Repairs and Maintenance	585,000	68,177	-	653,177	325,886	(327,291)
Minor Equipment	105,961	12,267	-	118,228	94,925	(23,303)
Expenditure Recovery	(2,676,750)	-	-	(2,676,750)	(983,334)	1,693,416
	114,089,355	636,909	-	114,726,264	59,125,700	(55,600,564)

* Budget has been reduced to reflect Operating Transfers. See note 8.

Exhibit 11 (Page 10 of 13)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures - Budget and Actual
General, Special Revenue, and Debt Service Funds
For Six Months Ended June 30, 2025
(Unaudited)

	2025					
	Adopted Budget	Prior Reappropriations	Budget Amendments/Transfers	Final Budget	Actual	Variance
County Police:						
Personnel	32,394,183	-	-	32,394,183	14,852,797	(17,541,386)
Fringe Benefits	9,910,689	-	-	9,910,689	4,598,535	(5,312,154)
Services	2,059,200	300	-	2,059,500	1,305,173	(754,327)
Supplies	473,855	45,111	-	518,966	227,497	(291,469)
Materials	11,550	-	-	11,550	6,169	(5,381)
Repairs and Maintenance	146,600	-	-	146,600	48,806	(97,794)
Minor Equipment	61,400	-	-	61,400	26,065	(35,335)
Expenditure Recovery	(1,210,800)	-	-	(1,210,800)	(344,585)	866,215
	43,846,677	45,411	-	43,892,088	20,720,457	(23,171,631)
Total Public Safety	162,076,040	711,276	-	162,787,316	81,726,161	(81,061,155)
**Public Works:						
Personnel	14,176,272	-	(150,000)	14,026,272	7,072,944	(6,953,328)
Fringe Benefits	6,639,651	-	150,000	6,789,651	3,328,558	(3,461,093)
Services	6,488,075	10	(363,000)	6,125,085	1,903,555	(4,221,530)
Supplies	1,779,000	1,000	-	1,780,000	681,989	(1,098,011)
Materials	2,991,000	9,325	-	3,000,325	1,323,424	(1,676,901)
Repairs and Maintenance	104,200	-	-	104,200	36,292	(67,908)
Minor Equipment	219,000	-	363,000	582,000	110,540	(471,460)
	32,397,198	10,335	-	32,407,533	14,457,302	(17,950,231)
Total Public Works	32,397,198	10,335	-	32,407,533	14,457,302	(17,950,231)
***Transportation:						
Port Authority of Allegheny County:						
Other operating	42,214,915	-	-	42,214,915	41,465,947	(748,968)
Airport Corridor Transportation Association:						
Other operating	90,215	-	-	90,215	90,215	-
Heritage Community Initiatives:						
Other operating	194,955	-	-	194,955	194,955	-
Total Transportation	42,500,085	-	-	42,500,085	41,751,117	(748,968)

** Includes Liquid Fuel and Infrastructure Support Special Revenue Funds
***Special Revenue Fund

Exhibit 11 (Page 11 of 13)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures - Budget and Actual
General, Special Revenue, and Debt Service Funds
For Six Months Ended June 30, 2025
(Unaudited)

	2025					
	Adopted Budget	Prior Reappropriations	Budget Amendments/Transfers	Final Budget	Actual	Variance
Health and Welfare:						
Health:						
Personnel	13,253,762	-	-	13,253,762	5,796,305	(7,457,457)
Fringe Benefits	5,620,580	-	-	5,620,580	2,492,244	(3,128,336)
Services	4,555,353	73,401	-	4,628,754	2,102,078	(2,526,676)
Supplies	741,850	45,831	-	787,681	366,247	(421,434)
Materials	51,500	5,920	-	57,420	53	(57,367)
Repairs and Maintenance	37,988	1,222	-	39,210	24,454	(14,756)
Minor Equipment	124,300	15,546	-	139,846	70,551	(69,295)
Expenditure Recovery	(1,667,115)	-	-	(1,667,115)	(719,544)	947,571
	22,718,218	141,920	-	22,860,138	10,132,388	(12,727,750)
Human Services: **						
Personnel	39,466,214	-	-	39,466,214	17,378,229	(22,087,985)
Fringe Benefits	15,837,155	-	-	15,837,155	7,093,562	(8,743,593)
Services*	193,120,069	176,033	-	193,296,102	87,724,220	(105,571,882)
Supplies	2,739,100	133	-	2,739,233	1,230,815	(1,508,418)
Materials	300,000	104,633	-	404,633	292,838	(111,795)
Repairs and Maintenance	79,500	16,274	-	95,774	21,202	(74,572)
Minor Equipment	300,500	78,472	-	378,972	126,599	(252,373)
Expenditure Recovery	(92,606,243)	-	-	(92,606,243)	(47,114,453)	45,491,790
Contributed Services	110,172,966	-	-	110,172,966	59,257,661	(50,915,305)
	269,409,261	375,545	-	269,784,806	126,010,673	(143,774,133)
John J. Kane Community Living Centers:						
Personnel	42,883,044	-	-	42,883,044	19,686,695	(23,196,349)
Fringe Benefits	19,625,450	-	-	19,625,450	8,577,249	(11,048,201)
Services	37,004,000	2,129	-	37,006,129	23,673,073	(13,333,056)
Supplies	15,161,000	461,655	-	15,622,655	7,536,816	(8,085,839)
Materials	686,500	4,731	-	691,231	224,332	(466,899)
Repairs and Maintenance	659,500	20,070	-	679,570	289,904	(389,666)
Minor Equipment	420,000	4,826	-	424,826	126,353	(298,473)
Expenditure Recovery	(2,500,000)	-	-	(2,500,000)	(598,349)	1,901,651
	113,939,494	493,411	-	114,432,905	59,516,073	(54,916,832)

* Budget has been reduced to reflect Operating Transfers. See note 8.
**Veterans Services was moved to Human Services in 2025.

Exhibit 11 (Page 12 of 13)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures - Budget and Actual
General, Special Revenue, and Debt Service Funds
For Six Months Ended June 30, 2025
(Unaudited)

	2025					
	Adopted Budget	Prior Reappropriations	Budget Amendments/Transfers	Final Budget	Actual	Variance
Juvenile Court:						
Personnel	4,397,863	-	-	4,397,863	1,647,442	(2,750,421)
Fringe Benefits	1,838,175	-	-	1,838,175	700,946	(1,137,229)
Services	26,860,750	277,785	(63,000)	27,075,535	13,583,088	(13,492,447)
Supplies	257,000	-	-	257,000	59,039	(197,961)
Materials	16,000	788	63,000	79,788	41,277	(38,511)
Repairs and Maintenance	31,000	-	-	31,000	5,589	(25,411)
Minor Equipment	185,000	-	-	185,000	79,129	(105,871)
Expenditure Recovery	(1,510,830)	-	-	(1,510,830)	(683,086)	827,744
Contributed Services	1,510,830	-	-	1,510,830	683,086	(827,744)
	33,585,788	278,573	-	33,864,361	16,116,510	(17,747,851)
Children Initiatives:						
Personnel	801,110	-	-	801,110	361,090	(440,020)
Fringe Benefits	244,373	-	-	244,373	147,319	(97,054)
Services	2,643,800	-	-	2,643,800	1,009,536	(1,634,264)
Supplies	11,000	-	-	11,000	258	(10,742)
	3,700,283	-	-	3,700,283	1,518,203	(2,182,080)
Total Health and Welfare	443,353,044	1,289,449	-	444,642,493	213,293,847	(231,348,646)
Culture and Recreation:						
Parks:						
Personnel	12,910,592	-	-	12,910,592	6,248,248	(6,662,344)
Fringe Benefits	5,022,376	-	-	5,022,376	2,796,964	(2,225,412)
Services	5,481,600	1,760	-	5,483,360	3,150,266	(2,333,094)
Supplies	1,824,500	50,934	-	1,875,434	872,194	(1,003,240)
Materials	526,000	11,512	-	537,512	225,214	(312,298)
Repairs and Maintenance	250,000	11,026	-	261,026	104,487	(156,539)
Minor Equipment	6,000	-	-	6,000	1,855	(4,145)
	26,021,068	75,232	-	26,096,300	13,399,228	(12,697,072)
Cooperative Extension:						
Services	250,000	-	-	250,000	62,500	(187,500)
Memorial Hall:						
Other Operating	725,000	-	-	725,000	275,000	(450,000)
Total Culture and Recreation	26,996,068	75,232	-	27,071,300	13,736,728	(13,334,572)

Exhibit 11 (Page 13 of 13)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures - Budget and Actual
General, Special Revenue, and Debt Service Funds
For Six Months Ended June 30, 2025
(Unaudited)

	2025					
	Adopted Budget	Prior Reappropriations	Budget Amendments/Transfers	Final Budget	Actual	Variance
Education:						
Community College of Allegheny County (CCAC):						
Other operating	36,039,412	-	-	36,039,412	17,940,000	(18,099,412)
Allegheny County Library Association:						
Other operating	57,500	-	-	57,500	57,500	-
Local Government Academy:						
Other operating	150,000	-	-	150,000	150,000	-
Total Education	36,246,912	-	-	36,246,912	18,147,500	(18,099,412)
Economic Development:						
Councils of Government:						
Other operating	52,500	-	-	52,500	22,500	(30,000)
Allegheny League of Municipalities:						
Other operating	150,000	-	-	150,000	150,000	-
Total Economic Development	202,500	-	-	202,500	172,500	(30,000)
Debt Service:						
Principal Retirement	43,512,059	-	-	43,512,059	7,360,000	(36,152,059)
Interest charges	37,691,806	-	-	37,691,806	19,415,736	(18,276,070)
Cost of Issuance	690,000	-	-	690,000	38,134	(651,866)
Total Debt Service	81,893,865	-	-	81,893,865	26,813,870	(55,079,995)
Total Expenditures*	$ 1,135,133,406	2,465,473	-	1,137,598,879	551,271,177	(586,327,702)

* Budget has been reduced to properly report Operating Transfers as other financing sources (uses). See note 8.

See accompanying notes to financial statements and independent accountant's review report.

COUNTY OF ALLEGHENY, PENNSYLVANIA
Notes to the Financial Statements
June 30, 2025
(Unaudited)

1. Summary of Significant Accounting Policies

The accompanying financial statements are unaudited and include only the funds of the Primary County Government. In the opinion of management, they include all adjustments (consisting of normal accruals) necessary to present fairly the Primary County Government's financial position, results of operations and changes in financial position as of and for the six months ended June 30, 2025. The government-wide financial statements and the MD&A required by GASB 34 have not been included in this interim report.

The accounts of the County are organized as funds. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The County maintains the following types of funds: governmental funds, proprietary funds, and fiduciary funds, including the Pension Trust Fund. The accounting records for the County's governmental funds are maintained on the modified accrual basis of accounting. Revenues are recorded when measurable and available. Expenditures are recorded when the services or goods are received and the liabilities are incurred, except for principal and interest on general long term debt, which are considered expenditures when due. The accounting records for the County's proprietary fund types, custodial funds and related pension fund are maintained on the accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned and become measurable. Expenses are recognized in the period incurred, if measurable. Fund balances are restricted when constraints placed on the use of resources are either externally imposed by creditors or grantors, or through enabling legislation. However, no assignments for future period revenues or expenditures have been estimated.

For an in-depth analysis of these accompanying financial statements, it is suggested that they be read in conjunction with the accounting policies and the financial statements and notes thereto included in the County's Comprehensive Annual Financial Report for the year ended December 31, 2024.

For purposes of the accompanying statement of cash flows, the County considers all highly liquid investments, exclusive of repurchase agreements, with an original maturity of three months or less to be cash equivalents.

2. The Reporting Entity

During 2013, the County adopted the Statement of Governmental Accounting Standards (GASB) No. 61, "The Financial Reporting Entity: Omnibus, an Amendment of GASB Statements No. 14 and No. 34". This statement established the standards for defining and reporting on the financial reporting entity, and required the inclusion of component units in the County's general purpose financial statements.

COUNTY OF ALLEGHENY, PENNSYLVANIA
Notes to the Financial Statements
June 30, 2025
(Unaudited)

Due to the significance of their operational or financial relationships with the County, the following organizations are considered to be component units of the County:

Allegheny County Airport Authority (ACAA)
Community College of Allegheny County (CCAC)
Allegheny County Parks Foundation
Soldiers' and Sailors' Memorial Hall and Museum Trust, Inc.
Pittsburgh Regional Transit (PRT)
Redevelopment Authority of Allegheny County (RAAC)
Allegheny County Industrial Development Authority (ACIDA)

Because the primary purpose of this financial report is to assist the County's management and council in tracking the current year operations of the primary government, the financial data for these component units have not been included in the accompanying financial statements, and therefore, these financial statements are not intended to present the "reporting entity" as defined under GASB Statements 61, 34, and 14.

3. Real Estate Property Taxes - Interim Basis

The County's real property tax is levied by ordinance of the County Council on real property located in the County. In 2001, the County changed its predetermined ratio, which is the ratio of assessed value to market value uniformly applied in determining assessed value in any year. Beginning in 2001, the assessed value equaled 100% of market value. Prior to 2001, the assessed value of real property equaled 25% of market value. The Chief Executive submitted and County Council adopted a new method for establishing property values for tax purposes. The approved legislation elected 2002 as the base year beginning with 2006 property values. The current base year is 2012 with an effective date of January 1, 2012 beginning with the 2013 tax year. A County-wide reassessment was completed in 2013 and the 2025 certified assessed values were $84,880,235,822.

The tax rate to finance general governmental services, other than debt service requirements, for the year ending December 31, 2025 is $0.56772 per $100. The tax rate to finance debt service requirements for the year ending December 31, 2025 is $0.07528 per $100, for a total rate of $0.643. The County increased this rate by 1.7 mill in 2025 from $0.473.

Real property taxes levied are recorded as receivables, net of amounts estimated to be uncollectible. At June 30, 2025, the allowances for uncollectible delinquent and liened property taxes aggregated $19,448,826 and $8,599,822 respectively.

Real property taxes for 2025 were levied on January 1, 2025, with a final due date of May 31, 2025. A 2% discount was granted on remittances prior to May 1, 2025. In July 2025, tax liens were filed for taxes due May 31, 2024.

COUNTY OF ALLEGHENY, PENNSYLVANIA
Notes to the Financial Statements
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(Unaudited)

Property tax revenues are recognized to the extent billed and assessable for current or preceding calendar tax years and considered collectible within 60 days after the current year end. It should be noted that tax refunds were budgeted at $6,750,000.

4. County Sales Tax

On March 31, 1994, the County adopted an ordinance to impose a 1% sales, use and hotel occupancy excise tax effective July 1, 1994, under Act 77 of 1993. Act 77 of 1993 amended the Second Class County Code to allow the County to create a new regional unit of local government, the Regional Asset District, to be responsible for financing and supporting regional community assets. One half of the annual revenue estimated to be collected was to be dedicated to funding regional assets; one quarter was to be used for County tax reform (including elimination of the County's personal property tax, effective January 1, 1995); the remaining one quarter was to be directed to municipal governments within Allegheny County for tax reform. For fiscal year 2025, $64,500,000 in revenue was budgeted for the sales tax; $26,000,000 was budgeted as contractual revenue from the Regional Asset District for the operation of the County's parks system.

5. Alcoholic Beverage and Rental Vehicle Taxes

On December 4, 2007, the County adopted two ordinances; the first imposed a 10% tax on all retail sales of alcoholic beverages in Allegheny County. The second imposed a $2.00 per day tax on any vehicle rented in Allegheny County. Both of these ordinances were enacted through enabling legislation created by Act 44 of 2007. Act 44 permits a county of the second class to impose these taxes to obtain financial support for transit systems; both were effective on January 1, 2008. In fiscal year 2009 the County reduced the tax on all retail sales of alcoholic beverages to 7%. For fiscal year 2025, $51,928,139 in drink tax and $7,354,100 in vehicle rental tax revenues (including penalty and interest) were budgeted for 2025 Transit funding.

COUNTY OF ALLEGHENY, PENNSYLVANIA
Notes to the Financial Statements
June 30, 2025
(Unaudited)

6. Contingencies

The County is subject to certain regulatory requirements and is party to various litigation and claims as of June 30, 2024, the more significant of which are described below. No amounts have been accrued for these cases unless otherwise stated.

A. The County receives significant financial assistance from federal and Commonwealth of Pennsylvania governmental agencies in the form of grants and other entitlements. The disbursement of resources received under such programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by grantor agencies. Any disallowed costs resulting from such audits could become a liability of the County's General Fund or other applicable funds. The amount, if any, of expenditures that may be disallowed by the granting agencies cannot be determined at this time. County management expects such amounts, if any, to be immaterial.

B. The County is a defendant or has received notice of seven claims for death/personal injury and/or property damage from improper maintenance or incidents on County roadways or properties. Three of the claims are in the discovery phase, and for the other four cases, The Law Department has issued legal hold notices. It is premature at this time to state with any degree of certainty the likelihood of a favorable or unfavorable outcome in any of these cases.

C. In the ordinary course of the County's operations there have been various legal proceedings, e.g. wrongful terminations; discrimination or retaliation in hiring and employment; violation of ADA, ADEA, FMLA, or whistle-blower statutes; civil or constitutional rights violations; contract disputes, etc. brought against the County. Management is of the opinion that these matters will not have a materially adverse effect on the County's financial position. There are currently seven cases awaiting judicial determination.

D. The County is a defendant in twelve separate actions filed by former, current and guardian of inmates regarding unwanted sexual contact, injuries, assault by other inmates, false arrest, medical treatment and/or constitutional or civil rights violations. Four cases are in discovery, six cases have filed a motion to dismiss, one case is likely to be removed from federal court due to no responsive pleading being filed, and one new lawsuit with no responsive pleading filed. It is premature at this time to state with any degree of certainty the likelihood of a favorable or unfavorable outcome in any of these cases.

COUNTY OF ALLEGHENY, PENNSYLVANIA
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(Unaudited)

E. Five real property tax assessment appeals are pending before the Court of Common Pleas. In the aggregate these appeals represent amounts that may be considered material, but separately the amounts under consideration are generally minimal. Decreases in assessed values resulting from court proceedings are partially offset by assessment increases. Tax assessment appeals remain pending. It remains premature at this time to state with any degree of certainty the likelihood of a favorable or unfavorable outcome.

F. The County is a defendant in fifteen cases due to COVID-19 emergency orders and policies claiming civil rights violations. Five cases are in discovery, eight cases the County has filed a motion to dismiss and two cases the federal court has stayed the case to allow labor relations matters to conclude. It remains premature at this time to state with a reasonable degree of certainty the likelihood of a favorable or unfavorable outcome. The County intends to vigorously defend this action.

G. The County is a defendant in two cases for asbestos exposure on the airport premise. Allegheny County is sued as a premises-bases asbestos defendant. Both cases were filed by the administrator of a decedent’s estate. The County intends to vigorously defend this action and has tendered defense to the Allegheny County Airport Authority. It is premature at this time to state with any degree of certainty the likelihood of favorable or unfavorable outcome in this case.

H. The County is a defendant in one federal lawsuit alleging Due Process violation against Allegheny County and a DHS employee who processes 302 commitment application. Plaintiff's wife instituted 302 proceedings against Plaintiff which were rejected at the hospital. Plaintiff's wife denied Plaintiff access to the property. Plaintiff alleges that the County has a duty to protect Plaintiff's assets while MHOA proceedings were pending. Motion to dismiss was granted and Plaintiff appealed. It remains premature at this time to state with any degree of certainty they likelihood of a favorable or unfavorable outcome.

I. The County is a defendant in one case where damages occurred during Allegheny County police and other law enforcement agencies search and apprehension of a criminal suspect. This case is a writ only. This case is now in federal court. The Court dismissed several counts and all claims by one of the three plaintiffs against the county and the individual defendant. It remains premature at this time to state with any degree of certainty they likelihood of a favorable or unfavorable outcome.

J. The Allegheny County Health Department is a defendant in one case where the plaintiff is trying to obtain a declaratory judgement and federal injunction precluding ACHD from requiring it to get an ACHD permit. The County has filed a motion to dismiss which is pending before the court. It remains premature at this time to state with any degree of certainty they likelihood of a favorable or unfavorable outcome.

K. The County is a defendant in one state court lawsuit filed by the local District Attorney and a District Attorney employee. They allege that they Allegheny County pension system will become financially insolvent in the future, and they seek judicial intervention to prevent this. Allegheny County has filed preliminary objections. The parties are waiting for a ruling from the court. It remains premature at this time to state with any degree of certainty they likelihood of a favorable or unfavorable outcome.

L. The County is a defendant in many ongoing eminent domain proceedings. Most of these have minimal monetary impact upon Allegheny County. There are two specific proceedings which may have a material impact on Allegheny County. The first matter involves a claim brought against the County alleging a de facto taking of property. The second matter concerns a major road reconstruction project for Campbells Run Road where the County has filed approximately twenty-five declarations of taking, against various types of commercial property interests. It remains premature at this time to state with any degree of certainty they likelihood of a favorable or unfavorable outcome.

M. The County is a defendant along with Highmark Insurance Company in one lawsuit filed in state court by and Allegheny County employee. Plaintiff submitted requests for approval for services which were denied by Highmark. Plaintiff contends this denial violates the terms and provisions of the insurance policy. Allegheny County and Highmark have filed an Answer, and all parties have engaged in preliminary settlement talks. It remains premature at this time to state with any degree of certainty they likelihood of a favorable or unfavorable outcome

COUNTY OF ALLEGHENY, PENNSYLVANIA
Notes to the Financial Statements
June 30, 2025
(Unaudited)

7. Legal Compliance

All departments were under budget. Non-departmental expenditures are currently over budget due to health care costs, but reimbursement will be made by the various Departments by year end and there were no other legal compliance concerns as of June 30, 2025.

8. Interfund Receivables, Payables and Transfers

At June 30, 2025, interfund receivable, payable and transfer balances were comprised of the following amounts on an individual fund basis:

Fund	Due from Other Funds	Due to Other Funds	Transfers In	Transfers Out
General	$78,288,082	27,059,042	-	16,635,895
Special Revenue:				
Liquid Fuel Tax	-	3,800,348	-	-
Infrastructure Support	-	4,248,141	-	-
County Grants	10,151,762	7,843,773	9,565,595	1,138,334
Human Services Grants	17,152,286	62,921,472	8,208,634	-
Transportation	-	340,896	-	9,772,154
Debt Service	931,957	19,664	-	-
Capital Projects	181,166	427,810	9,772,154	-
Risk Management	106,657	-	-	-
Custodial Funds	134,536	285,300	-	-
Totals	$106,946,446	106,946,446	27,546,383	27,546,383

The General Fund Transfers Out represent transfers to cover $8.7 million in deficits within the Child Support Enforcement, Probation, and 911 Special Revenue Programs. Also, $7.7 million in County cash match was provided to the Human Services Fund while $0.2 million was transferred to the Court Ordered Drug Program as part of an interdepartmental agreement.

COUNTY OF ALLEGHENY, PENNSYLVANIA
Notes to the Financial Statements
June 30, 2025
(Unaudited)

The County Grants Fund Transfers In represent funding to cover deficits and as part of the agreement mentioned above. The Transfer Out represent $0.6 million in intrafund cash match to fund a deficit relative to the Electronic Monitoring, Alcohol DUI, and Air Pollution programs. $0.5 million was also transferred to the Human Services Fund from Americorps and Drug Courts. The Transportation Fund Transfer Out represent $9.8 million as part of the 2025 capital project obligation from Pittsburgh Regional Transit (PRT).

The General Fund's Due From Other Funds balance is for payments made by the General Fund's pooled cash account on behalf of other funds, temporary loans, and internal services provided. The Due To Other Funds consist of various transfers, County match, Jail Medical reimbursements, and tax refunds.

The Liquid Fuel Fund's Due To Other Funds balance consists of temporary loans to cover expenditures.

The Infrastructure Fund's Due To Other Funds balance also consists of temporary loans to cover expenditures.

The Human Services Grants' Fund Due To/From Other Funds balance is made up of County match and revenue owed to the County Grants Fund, Transportation Fund, and General Fund.

The County Grants' Fund Due To Other Funds balance is primarily made up of interdepartmental revenue owed to DHS and a temporary loan. The amount Due From Other Funds consists of County match and revenue owed from the Human Services Fund.

The Debt Service Due To/From Other Funds are primarily tax refund related.

The Risk Management's Fund Due From Other Funds balance consists of amounts needed to cover excess medical claims. The amount Due To Other Funds is the return of excess revenue collected over dental claims.

The Capital Projects Due To/From Other Funds balance is the transferring of expenditures from the county grants 911 ACT 12 program to capital funds.

Budgeted transfers are adjusted to properly report County match and funding as Other financing sources (uses).

Final budget	$1,137,598,879
Budget transfers	29,636,037
	$1,167,234,916

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SUPPLEMENTAL FINANCIAL SCHEDULES

Exhibit A-1 (Page 1 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Balance Sheet
General Fund
June 30, 2025
With Comparative Totals for June 30, 2024
(Unaudited)

	2025	2024
Assets		
Cash and short-term investments	$ 183,784,650	151,439,098
Delinquent property taxes receivable, net of $17,171,835 allowance for uncollectible property taxes in 2025 and $9,903,537 in 2024	9,385,287	8,429,556
Liened property taxes receivable, net of $5,280,355 allowance for uncollectible property taxes in 2025 and $5,149,201 in 2024	45,923,053	38,958,079
Sales tax receivable	11,780,684	10,911,766
Accrued tax penalty and interest receivable	849,202	383,696
Due from other funds:		
Liquid Fuel Tax Fund	3,800,348	4,075,323
Infrastructure Support Fund	4,248,141	4,000,000
Risk Management Fund	-	1,572
Transportation Fund	163,630	-
County Capital Projects Fund	166,283	91,566
Human Service Grants Fund	62,653,606	8,163,311
County Grants Fund	7,004,244	12,463,950
Custodial Fund	251,830	935,675
	78,288,082	29,731,397
Due from other governments:		
Federal	33,660,024	32,135,215
State	34,462,277	31,088,093
	68,122,301	63,223,308
Due from component units	955,687	3,269,648
Accounts receivable - other	29,074,358	26,234,555
Accrued interest receivable	1,529,777	1,928,155
Total assets	$ 429,693,081	334,509,258

Exhibit A-1 (Page 2 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Balance Sheet
General Fund
June 30, 2025
With Comparative Totals for June 30, 2024
(Unaudited)

	2025	2024
Liabilities:		
Vouchers payable	$ 8,881,257	13,232,412
Accrued payroll	17,226,113	12,376,171
Payroll withholdings	6,167,587	3,919,172
Due to other funds:		
Debt Service Fund	931,957	686,188
Risk Management Fund	106,657	21,730
County Capital Projects Fund	181,166	50,437
Human Service Grants Fund	16,230,491	30,828,258
County Grants Fund	9,569,235	9,063,733
Custodial Fund	39,536	41,522
	27,059,042	40,691,868
Due to other governments:		
Other	14,343	15,582
	14,343	15,582
Due to component units	420,000	-
Accrued liabilities	35,256,429	33,851,995
Unearned revenue	1,358,125	1,361,747
Accrued pension costs	3,814,022	2,806,362
Accrued workers' compensation	559,828	591,885
Accrued unemployment compensation	109,372	110,995
Total liabilities	100,866,118	108,958,189
Deferred Inflows of Resources		
Unavailable revenue - property taxes	49,157,288	42,791,227
Fund balance:		
Assigned to:		
Purchases on order	5,889,342	6,213,015
Future Healthcare costs	-	33,000,000
Claims and settlements	1,250,000	4,000,000
Tax appeals	1,000,000	4,000,000
Unassigned:	271,530,333	135,546,827
Total fund balance	279,669,675	182,759,842
Total liabilities and fund balance	$ 429,693,081	334,509,258

See independent accountant's review report.

Exhibit A-2 (Page 1 of 5)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
General Fund
For Six Months Ended June 30, 2025
With Comparative Actual Amounts For Six Months Ended June 30, 2024
(Unaudited)

	2025			
	Final Budget	Actual	Variance	2024 Actual
Revenues:				
Property taxes:				
Current	$ 447,146,089	440,138,381	(7,007,708)	313,422,717
Delinquent	23,024,310	11,073,313	(11,950,997)	5,692,258
Liened	4,970,511	1,954,044	(3,016,467)	1,644,095
Interest and penalty	3,990,294	1,785,696	(2,204,598)	1,311,505
Payment in lieu of taxes	775,000	236,733	(538,267)	163,987
Tax refunds	(5,500,000)	(2,010,191)	3,489,809	(6,840,111)
	474,406,204	453,177,976	(21,228,228)	315,394,451
Sales and use tax	64,500,000	32,954,147	(31,545,853)	31,029,672
Hotel tax	6,650,750	706,969	(5,943,781)	669,201
Gaming local share assessment	5,305,000	2,584,720	(2,720,280)	2,681,160
	550,861,954	489,423,812	(61,438,142)	349,774,484
Licenses and permits:				
Firearm licenses	510,700	169,983	(340,717)	223,945
Hunting, fishing and dog licenses	125,000	53,334	(71,666)	76,101
Road opening permits	200,000	102,080	(97,920)	110,730
Pole and wire privileges	22,000	-	(22,000)	-
Health licenses and permits - food	1,928,086	1,104,071	(824,015)	1,026,504
Health licenses and permits - housing	300,811	157,876	(142,935)	166,623
Flammable liquid permits	186,462	119,225	(67,237)	133,075
Small games of chance permits	105,000	65,150	(39,850)	63,150
Bingo permits	25,000	10,690	(14,310)	9,885
Other licenses and permits	21,933	6,393	(15,540)	8,371
	3,424,992	1,788,802	(1,636,190)	1,818,384

Exhibit A-2 (Page 2 of 5)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
General Fund
For Six Months Ended June 30, 2025
With Comparative Actual Amounts For Six Months Ended June 30, 2024
(Unaudited)

	2025			
	Final Budget	Actual	Variance	2024 Actual
Federal revenues:				
Maintenance of prisoners	25,000	8,925	(16,075)	10,795
Skilled and intermediate nursing care	577,000	831,250	254,250	-
Medicare	3,607,000	1,033,815	(2,573,185)	1,572,165
Social Services	1,200,000	590,856	(609,144)	590,856
Foster Care	230,000	14,433	(215,567)	35,476
Adoption Services	1,100,000	450,168	(649,832)	539,548
Child Placement	18,500,000	8,823,291	(9,676,709)	9,235,894
Adoption Assistance	16,000,000	6,251,769	(9,748,231)	5,929,145
Guardianship Assistance	3,500,000	2,032,147	(1,467,853)	1,768,953
Temporary assistance to needy families	7,400,000	3,693,813	(3,706,187)	3,690,612
Medicaid	250,000	143,500	(106,500)	134,911
Juvenile Court rent reimbursement	965,000	450,472	(514,528)	459,040
Miscellaneous	70,000	1,728	(68,272)	1,117,200
	53,424,000	24,326,167	(29,097,833)	25,084,595
State revenues:				
Court operations	1,960,000	969,764	(990,236)	975,469
Juvenile probation	2,165,000	1,082,284	(1,082,716)	1,082,284
Public utility tax	380,000	190,000	(190,000)	190,000
Health department	7,522,433	3,705,465	(3,816,968)	3,589,106
Jurors fees reimbursement	70,000	24,980	(45,020)	15,220
Skilled and intermediate nursing care	532,000	1,408,808	876,808	2,351,321
Medical assistance paid prescriptions	50,000	-	(50,000)	-

Exhibit A-2 (Page 3 of 5)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
General Fund
For Six Months Ended June 30, 2025
With Comparative Actual Amounts For Six Months Ended June 30, 2024
(Unaudited)

	2025			
	Final Budget	Actual	Variance	2024 Actual
Act 148 - Children, Youth and Family Services	195,812,703	93,442,880	(102,369,823)	78,958,095
Interpreter cost reimbursement	142,500	160,284	17,784	134,109
Police training academy	70,000	72,765	2,765	35,547
Medical examiner subsidy	3,000,000	-	(3,000,000)	-
Miscellaneous state reimbursement	145,000	125,000	(20,000)	-
	211,849,636	101,182,230	(110,667,406)	87,331,151
Local governmental units revenues:				
Regional Asset District contractual revenue	26,000,000	12,076,124	(13,923,876)	11,501,070
	26,000,000	12,076,124	(13,923,876)	11,501,070
Charges for services and facilities:				
General government	32,041,550	15,863,472	(16,178,078)	14,401,561
Public safety	12,652,000	6,818,557	(5,833,443)	6,211,763
Health	4,680,906	2,511,378	(2,169,528)	2,290,215
Recreation	4,384,300	2,942,836	(1,441,464)	2,677,423
Election	5,000	5,078	78	2,854
Use of property and equipment	2,512,000	1,055,772	(1,456,228)	1,043,555
Patient income	8,035,815	3,547,801	(4,488,014)	3,982,890
Collection from parents and guardians	915,000	144,107	(770,893)	483,063
Administrative fees	8,069,898	2,016,765	(6,053,133)	1,863,590
Private Pay	5,475,000	4,279,112	(1,195,888)	3,032,863
Commercial Insurance	66,664,625	27,860,485	(38,804,140)	28,348,262
Managed Care IGT	20,800,000	8,072,107	(12,727,893)	8,430,370
Miscellaneous	95,000	16,483	(78,517)	56,765
	166,331,094	75,133,953	(91,197,141)	72,825,174

Exhibit A-2 (Page 4 of 5)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
General Fund
For Six Months Ended June 30, 2025
With Comparative Actual Amounts For Six Months Ended June 30, 2024
(Unaudited)

	2025			
	Final Budget	Actual	Variance	2024 Actual
Fines and forfeitures:				
District courts	4,051,500	1,697,818	(2,353,682)	1,762,899
Miscellaneous	54,000	11,040	(42,960)	25,373
	4,105,500	1,708,858	(2,396,642)	1,788,272
Interest earnings	8,013,200	4,895,005	(3,118,195)	10,785,062
Miscellaneous revenues:				
Other receipts	3,975,117	2,855,036	(1,120,081)	1,894,047
	3,975,117	2,855,036	(1,120,081)	1,894,047
Total revenues	1,027,985,493	713,389,987	(314,595,506)	562,802,239
Expenditures:				
Current:				
General government	309,846,875	141,172,152	(168,674,723)	136,857,107
Public safety	162,787,316	81,726,161	(81,061,155)	76,207,709
Public works	23,227,533	9,856,440	(13,371,093)	10,487,717
Health and welfare	444,642,493	213,293,847	(231,348,646)	211,398,224
Culture and recreation	27,071,300	13,736,728	(13,334,572)	12,435,143
Education	36,246,912	18,147,500	(18,099,412)	18,142,500
Economic development	202,500	172,500	(30,000)	172,500
	1,004,024,929	478,105,328	(525,919,601)	465,700,900
Debt service:				
Cost of Issuance	690,000	38,134	(651,866)	50,738
	690,000	38,134	(651,866)	50,738
Total expenditures	1,004,714,929	478,143,462	(526,571,467)	465,751,638

Exhibit A-2 (Page 5 of 5)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
General Fund
For Six Months Ended June 30, 2025
With Comparative Actual Amounts For Six Months Ended June 30, 2024
(Unaudited)

	2025			
	Final Budget	Actual	Variance	2024 Actual
Excess of revenue (deficiency) over expenditures	23,270,564	235,246,525	211,975,961	97,050,601
Other financing sources (uses):				
Operating transfers in	2,900,000	-	(2,900,000)	-
Operating transfers out	(27,461,308)	(16,635,895)	10,825,413	(15,530,705)
Total other financing sources (uses)	(24,561,308)	(16,635,895)	7,925,413	(15,530,705)
Net change in fund balance	(1,290,744)	218,610,630	219,901,374	81,519,896
Fund balance at beginning of year	61,059,045	61,059,045	-	101,239,946
Fund balance at end of period	$ 59,768,301	279,669,675	219,901,374	182,759,842

See independent accountant's review report.

Exhibit B-1 (Page 1 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Balance Sheet
Debt Service Fund
June 30, 2025
With Comparative Totals for June 30, 2024
(Unaudited)

	2025	2024
Assets		
Restricted cash and short-term investments	$ 50,291,127	45,520,522
Delinquent property taxes receivable, net of $2,276,991 allowance for uncollectible property taxes in 2025 and $1,854,138 in 2024	1,244,492	1,578,180
Liened property taxes receivable, net of $3,319,467 allowance for uncollectible property taxes in 2025 and $3,296,356 in 2024	10,276,627	9,266,618
Due from other funds:		
General Fund	931,957	686,188
Due from other governments:		
Federal	-	178,362
State	37,500	37,500
Accrued tax penalty and interest receivable	112,605	71,834
Accrued interest receivable	165,537	145,797
Total assets	$ 63,059,845	57,485,001

Exhibit B-1 (Page 2 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Balance Sheet
Debt Service Fund
June 30, 2025
With Comparative Totals for June 30, 2024
(Unaudited)

	2025	2024
Liabilities		
Vouchers payable	$ 15,130	40,739
Due to other funds:		
County Grants Fund	19,664	26,486
	19,664	26,486
Total liabilities	34,794	67,225
Deferred Inflows of Resources		
Unavailable revenue - property taxes	10,451,509	10,312,022
Fund balance		
Restricted for:		
Debt service payments for energy bonds	7,728,823	7,176,765
Capitalized interest for debt service payments	1,772,556	-
Assigned to:		
Debt service expenditures	43,072,163	39,928,989
Total fund balance	52,573,542	47,105,754
Total liabilities and fund balance	$ 63,059,845	57,485,001

See independent accountant's review report.

Exhibit B-2 (Page 1 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Fund
For Six Months Ended June 30, 2025
With Comparative Actual Amounts For Six Months Ended June 30, 2024
(Unaudited)

	2025			
	Final Budget	Actual	Variance	2024 Actual
Revenues:				
Property taxes:				
Current	$ 59,806,610	58,336,902	(1,469,708)	58,662,661
Delinquent	2,340,000	1,467,912	(872,088)	1,065,700
Liened	865,000	259,082	(605,918)	307,805
Interest and penalty	629,000	236,779	(392,221)	245,552
Payment in lieu of taxes	(4,119,301)	-	4,119,301	-
Tax refunds	(1,250,000)	(258,825)	991,175	(1,279,352)
	58,271,309	60,041,850	1,770,541	59,002,366
Federal revenues	335,000	172,072	(162,928)	178,362
State revenues	75,000	37,500	(37,500)	37,500
Interest earnings	1,250,000	469,595	(780,405)	917,233
Total revenues	59,931,309	60,721,017	789,708	60,135,461

Exhibit B-2 (Page 2 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Fund
For Six Months Ended June 30, 2025
With Comparative Actual Amounts For Six Months Ended June 30, 2024
(Unaudited)

	2025			
	Final Budget	Actual	Variance	2024 Actual
Expenditures:				
Debt service:				
Principal retirement	43,512,059	7,360,000	(36,152,059)	9,835,000
Interest charges	37,691,806	19,415,736	(18,276,070)	15,166,905
Total expenditures	81,203,865	26,775,736	(54,428,129)	25,001,905
Excess (deficiency) of revenues over expenditures	(21,272,556)	33,945,281	55,217,837	35,133,556
Other financing sources:				
Operating transfer in	13,000,000	-	(13,000,000)	-
Total other financing sources	13,000,000	-	(13,000,000)	-
Net change in fund balance	(8,272,556)	33,945,281	42,217,837	35,133,556
Fund balance at beginning of year	18,628,261	18,628,261	-	11,972,198
Fund balance at end of period	$ 10,355,705	52,573,542	42,217,837	47,105,754

See independent accountant's review report.

Exhibit C-1

COUNTY OF ALLEGHENY, PENNSYLVANIA
Balance Sheet
Liquid Fuel Tax Fund
June 30, 2025
With Comparative Totals for June 30, 2024
(Unaudited)

Assets	2025	2024
Restricted cash and short-term investments	$ 2,169,931	1,629,242
Due from other governments:		
State	-	1,788,345
Accrued interest receivable	6,831	7,356
Total assets	$ 2,176,762	3,424,943
Liabilities and Fund Balances		
Liabilities:		
Due To Other Funds:		
General Fund	$ 3,800,348	4,075,323
	3,800,348	4,075,323
Accrued liabilities	-	660
Total liabilities	3,800,348	4,075,983
Fund balance:		
Unassigned:	(1,623,586)	(651,040)
Total fund balance	(1,623,586)	(651,040)
Total liabilities and fund balance	$ 2,176,762	3,424,943

See independent accountant's review report.

Exhibit C-2

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Revenues, Expenditures, and Changes in Fund Balance
Liquid Fuel Tax Fund
For Six Months Ended June 30, 2025
With Comparative Actual Amounts For Six Months Ended June 30, 2024
(Unaudited)

	2025			
	Final Budget	Actual	Variance	2024
Revenues:				
State revenues:				
State gasoline tax	$ 3,885,000	1,650,790	(2,234,210)	1,788,345
Interest earnings	15,000	48,893	33,893	73,051
Total revenues	3,900,000	1,699,683	(2,200,317)	1,861,396
Expenditures:				
Public works:				
Road maintenance:				
Personnel	3,900,000	3,703,799	(196,201)	2,526,854
Deficiency of revenues over expenditures	-	(2,004,116)	(2,004,116)	(665,458)
Fund balance at beginning of year	380,530	380,530	-	14,418
Fund balance at end of period	$ 380,530	(1,623,586)	(2,004,116)	(651,040)

See independent accountant's review report.

Exhibit D-1

COUNTY OF ALLEGHENY, PENNSYLVANIA
Balance Sheet
Transportation Fund
June 30, 2025
With Comparative Totals for June 30, 2024
(Unaudited)

Assets	2025	2024
Cash and short-term investments	$ 13,377,512	15,014,210
Other accounts receivable	2,949,183	2,710,094
Total assets	$ 16,326,695	17,724,304
Liabilities and Fund Balances		
Liabilities:		
Vouchers payable	$ 9,361,560	-
Due to other funds:		
General fund	163,630	-
Human services grants fund	177,266	-
	340,896	-
Total liabilities	9,702,456	-
Fund balance:		
Restricted for:		
Transit system	6,624,239	17,724,304
Total fund balance	6,624,239	17,724,304
Total liabilities and fund balance	$ 16,326,695	17,724,304

See independent accountant's review report.

Exhibit D-2

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Revenues, Expenditures, and Changes in Fund Balance
Transportation Fund
For Six Months Ended June 30, 2025
With Comparative Actual Amounts For Six Months Ended June 30, 2024
(Unaudited4

	2025			
	Final Budget	Actual	Variance	2024 Actual
Revenues:				
Alcoholic beverage tax	$ 51,784,139	21,552,722	(30,231,417)	19,754,709
Rental vehicle tax	7,350,000	4,239,010	(3,110,990)	3,542,568
Alcoholic beverage penalty & interest	144,000	104,438	(39,562)	102,663
Rental vehicle penalty & interest	4,100	1,745	(2,355)	460
Total revenues	59,282,239	25,897,915	(33,384,324)	23,400,400
Expenditures:				
Transportation	42,500,085	41,751,117	(748,968)	39,352,576
Excess (deficiency) of revenues over expenditures	16,782,154	(15,853,202)	(32,635,356)	(15,952,176)
Other financing uses:				
Transfers out	(22,772,154)	(9,772,154)	13,000,000	(8,419,657)
Total other financing uses	(22,772,154)	(9,772,154)	13,000,000	(8,419,657)
Net change in fund balance	(5,990,000)	(25,625,356)	(19,635,356)	(24,371,833)
Fund balance at beginning of year	32,249,595	32,249,595	-	42,096,137
Fund balance at end of period	$ 26,259,595	6,624,239	(19,635,356)	17,724,304

See independent accountant's review report.

Exhibit E-1

COUNTY OF ALLEGHENY, PENNSYLVANIA
Balance Sheet
Infrastructure Support Fund
For Six Months Ended June 30, 2025
With Comparative Actual Amounts For Six Months Ended June 30, 2024
(Unaudited)

Assets	2025	2024
Restricted cash and short-term investments	$ 5,647,972	6,545,493
Accounts receivable - other	8,248	-
Accrued interest receivable	22,411	18,520
Total assets	$ 5,678,631	6,564,013
Liabilities and Fund Balances		
Liabilities:		
Due To Other Funds:		
General Fund	$ 4,248,141	4,000,000
	4,248,141	4,000,000
Accrued liabilities	-	279,793
Total liabilities	4,248,141	4,279,793
Fund balance:		
Restricted for:		
Road maintenance expenditures	568,059	1,086,954
Assigned to:		
Purchases on order	862,431	1,197,266
Total fund balance	1,430,490	2,284,220
Total liabilities and fund balance	$ 5,678,631	6,564,013

See independent accountant's review report.

Exhibit E-2

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Revenues, Expenditures, and Changes in Fund Balance
Infrastructure Support Fund
For Six Months Ended June 30, 2025
With Comparative Actual Amounts For Six Months Ended June 30, 2024
(Unaudited)

	2025			
	Final Budget	Actual	Variance	2024
Revenues:				
State revenues:				
State Registration Fee	$ 5,240,000	2,225,320	(3,014,680)	2,198,350
Interest earnings	40,000	95,779	55,779	80,145
Miscellaneous	-	110	110	-
Total revenues	5,280,000	2,321,209	(2,958,791)	2,278,495
Expenditures:				
Public works:				
Road Maintenance	5,280,000	897,063	(4,382,937)	335,901
Total expenditures	5,280,000	897,063	(4,382,937)	335,901
Excess (deficiency) of revenues over expenditures	-	1,424,146	1,424,146	1,942,594
Net change in fund balance	-	1,424,146	1,424,146	1,942,594
Fund balance at beginning of year	6,344	6,344	-	341,626
Fund balance at end of period	$ 6,344	1,430,490	1,424,146	2,284,220

See independent accountant's review report.

Exhibit F-1 (Page 1 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Fiduciary Net Position
Pension Trust Fund
June 30, 2025
With Comparative Totals for June 30, 2024
(Unaudited)

	2025	2024
Assets		
Cash and short-term investments	$ 20,658,802	23,156,051
Investments of pension trust fund at fair value:		
Equity:		
U.S. common and preferred stock	152,206,241	135,873,650
American Depositary Receipts (ADRs)	449,405	210,519
S&P 500 Index Fund	93,249,163	82,532,367
U.S. equity mutual fund	96,907,237	88,594,083
Non-U.S. stock and equity mutual fund	161,700,560	152,726,081
Bonds and notes:		
Certificates of deposit	1,824,018	1,489,798
U.S. government and related agency debt	32,659,251	28,505,283
Fannie Mae and Freddie Mac debt	18,574,019	22,053,988
Fixed income mutual funds	16,951,743	16,628,216
U.S. corporate debt instruments	38,712,502	39,106,249
Non-U.S. government and corporate debt	11,087,167	11,722,823
Other investments:		
Hedge funds	28,479,294	27,670,164
Real estate	140,589,752	147,011,276
Venture capital / private equity	154,333,059	168,378,466
Amount due from brokers	1,184,189	553,838
Accrued interest and dividends receivable	1,770,719	1,776,429
Accrued employer contributions	2,238,582	1,702,570
Accrued employee contributions	2,237,981	1,700,468
Other assets	84,765	9,970
Total assets	$ 975,898,449	951,402,289

Exhibit F-1 (Page 2 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Fiduciary Net Position
Pension Trust Fund
June 30, 2025
With Comparative Totals for June 30, 2024
(Unaudited)

	2025	2024
Liabilities:		
Accrued Payroll	$ 15,743	12,022
Vouchers payable	114,359	228,662
Payroll withholdings	6,573	5,271
Accrued liabilities	1,583,171	1,435,346
Amount due to brokers	1,166,986	465,755
Total liabilities	2,886,832	2,147,056
Net position:		
Restricted for Pensions	$ 973,011,617	949,255,233

See independent accountant's review report.

Exhibit F-2 (Page 1 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Changes in Fiduciary Net Position
Pension Trust Fund
June 30, 2025
With Comparative Actual Amounts for Six Months Ended June 30, 2024
(Unaudited)

		2025	2024
Additions:			
Contributions:			
Employee	$	23,830,727	23,948,043
Employer		23,729,229	23,866,432
Total contributions		47,559,956	47,814,475
Investment income:			
Net appreciation (depreciation) in fair value of investments		48,512,663	25,596,976
Interest		2,512,438	2,486,982
Dividends		4,948,308	5,054,949
Stock loan income		13,166	8,527
Partnership income (loss)		3,061,634	116,314
		59,048,209	33,263,748
Less: Investment management fees		2,055,891	1,740,987
Total investment gain (loss) - net		56,992,318	31,522,761
Miscellaneous income		10,000	-
Total additions - net		104,562,274	79,337,236

Exhibit F-2 (Page 2 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Changes in Fiduciary Net Position
Pension Trust Fund
June 30, 2025
With Comparative Actual Amounts for Six Months Ended June 30, 2024
(Unaudited)

	2025	2024
Deductions:		
Benefit payments	74,625,432	71,412,625
Refunds of employee contributions	3,625,479	4,039,730
Salaries, wages and related expenses	229,314	194,552
Administrative and miscellaneous expenses	630,841	971,390
Total deductions	79,111,066	76,618,297
Change in net position	25,451,208	2,718,939
Net position - beginning of year	947,560,409	946,536,294
Net position - end of period	$ 973,011,617	949,255,233

See independent accountant's review report.

Exhibit G-1 (Page 1 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Balance Sheet
Capital Projects Fund
June 30, 2025
With Comparative Totals for June 30, 2024
(Unaudited)

		2025	2024
Assets			
Cash and short-term investments	$	153,380,723	63,499,675
Due from other funds:			
General Fund		181,166	50,437
		181,166	50,437
Due from other governments:			
Federal		2,198,496	2,778,654
State		335,728	468,309
		2,534,224	3,246,963
Accrued interest receivable		479,657	198,425
Total assets	$	156,575,770	66,995,500

Exhibit G-1 (Page 2 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Balance Sheet
Capital Projects Fund
June 30, 2025
With Comparative Totals for June 30, 2024
(Unaudited

		2025	2024
Liabilities and Fund Balances			
Liabilities:			
Vouchers payable	$	3,055,655	2,221,618
Due to other funds:			
General Fund		166,283	91,566
County Grants Funds		261,527	1,021,722
		427,810	1,113,288
Accrued liabilities		9,326,020	14,966,859
Total liabilities		12,809,485	18,301,765
Fund balances:			
Restricted for:			
Bridges		2,410,412	2,479,100
Roads		15,991,851	133,227
Transit system		4,903,646	617,228
Parks' system		2,418,898	-
Buildings		8,016,960	-
Equipment		19,500,056	-
Feasibility studies		8,941,656	276,547
Various projects		81,582,806	45,187,633
Total fund balances		143,766,285	48,693,735
Total liabilities and fund balances	$	156,575,770	66,995,500

See independent accountant's review report.

Exhibit G-2

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Revenues, Expenditures, and Changes in Fund Balance
Capital Projects Fund
For Six Months Ended June 30, 2025
With Comparative Actual Amounts for Six Months Ended June 30, 2024
(Unaudited)

		2025	2024
Revenues:			
Federal revenues	$	8,797,023	3,510,527
State revenues		5,043,808	4,467,632
Local governmental units revenues		-	461,710
Interest income		3,287,185	2,461,467
Miscellaneous		341,549	674,211
Total revenues		17,469,565	11,575,547
Expenditures:			
Bridges		10,845,004	13,375,615
Roads		6,058,521	10,786,719
Transportation		4,886,077	7,819,998
Parks		2,766,269	7,519,277
Buildings		5,791,614	7,013,110
Equipment		11,793,867	13,917,060
Feasibility studies		10,029,144	2,253
Other		-	500,000
Total expenditures		52,170,496	60,934,032
Excess (deficiency) of revenues over expenditures		(34,700,931)	(49,358,485)
Other financing sources:			
Transfers in		9,772,154	8,419,657
Total other financing sources		9,772,154	8,419,657
Net change in fund balance		(24,928,777)	(40,938,828)
Fund balance at beginning of year		168,695,062	89,632,563
Fund balance at end of period	$	143,766,285	48,693,735

See independent accountant's review report.

Exhibit H

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Capital Assets By Function and Activity
June 30, 2025
(Unaudited)

Function and Activity	Total	Subscription Assets	Land	Land Improvements	Buildings	Infrastructure	Furniture, Fixtures and Equipment
General government:							
Controller	$ 455,951	-	-	-	-	-	455,951
Medical Examiner	6,161,293	-	-	-	71,131	-	6,090,162
District Attorney	6,651,426	499,799	-	-	5,451,644	-	699,983
Sheriff	595,954	-	-	-	-	-	595,954
Treasurer	131,698	-	-	-	-	-	131,698
Chief Executive/County Manager	13,955	-	-	-	-	-	13,955
County Council	12,415	-	-	-	-	-	12,415
Court of Common Pleas	64,183,102	1,354,005	-	-	57,186,621	-	5,642,476
Administrative Services:							
Property Assessment	39,107	-	-	-	-	-	39,107
Elections	20,905,664	1,477,740	-	-	2,183,814	-	17,244,110
Property and Supplies	790,172	114,966	-	-	-	-	675,206
Real Estate	3,562,548	3,556,818	-	-	-	-	5,730
Human Resources	1,806,711	1,806,711	-	-	-	-	-
Law	9,011	-	-	-	-	-	9,011
Public Defender	35,280	-	-	-	-	-	35,280
Court Records	1,312,793	-	-	-	-	-	1,312,793
Information Technology	11,398,837	7,303,289	-	-	-	-	4,095,548
Facilities Management	597,111	164,238	-	-	-	-	432,873
General government land and buildings	131,454,206	-	1,797,263	-	129,656,943	-	-
Total general government	250,117,234	16,277,566	1,797,263	-	194,550,153	-	37,492,252
Culture and recreation	154,505,828	-	7,141,606	3,950,760	64,751,541	65,644,138	13,017,783
Economic development	5,870,120	-	-	-	5,837,235	-	32,885
Health and welfare	225,527,511	5,681,155	3,662,324	-	202,486,866	-	13,697,166
Public safety	240,976,982	586,753	4,077,783	351,399	203,532,698	-	32,428,349
Public works	931,646,874	57,483	14,940,670	4,353,632	44,568,011	820,180,626	47,546,452
Total governmental funds capital assets	$ 1,808,644,549	22,602,957	31,619,646	8,655,791	715,726,504	885,824,764	144,214,887

See independent accountant's review report.

Exhibit I

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Long-Term Debt and Liabilities
June 30, 2025
With Comparative Actual Amounts for June 30, 2024
(Unaudited)

Long-Term Debt and Liabilities		2025	2024
General County	$	931,624	2,238,480
Bridges		1,193,674	7,861,558
Roads		1,166,387	4,248,804
Airport		1,262,639	4,299,427
Parks		248,691	682,423
Transportation		424,027	1,630,287
Public buildings		1,931,182	3,801,297
Hospital buildings and equipment		4,489,158	6,571,285
Capital projects		914,357,618	792,497,060
Communications		-	54,379
Total long-term general obligation bonds		926,005,000	823,885,000
Accrued sick benefits		21,276,430	9,968,529
Accrued workers' compensation		5,350,336	3,875,626
Leases		138,922,723	149,702,404
Subscription based information technology arrangements		7,885,484	7,002,126
Total long-term debt and liabilities	$	1,099,439,973	994,433,685

See independent accountant's review report.

SUMMARY OF EXPENDITURES

EXPENDITURES

The expenditures section includes a summary of budget appropriations and expenditures listed by departments.

Each department's total appropriation is derived from one or more operating funds. These funds include:

County General Fund, Human Service General Fund and Kane Regional Centers General Fund, (known collectively as General Fund), Liquid Fuel Fund, County Debt Service Fund, Infrastructure Support, and Transportation Fund (Other Funds).

The expenditure reports include the following columns:

ADOPTED BUDGET: The appropriation amount approved for fiscal year 2025 by the County Council in December, 2024.

TRANSFERS: Appropriations that have been moved from one expenditure account to another.

RE-APPROPRIATION: Fiscal year 2024 funds that have been re-appropriated to fulfill financial commitments made in 2024 for goods and services that will be received in 2025.

FINAL 2025 BUDGET: The total funds available for fiscal year 2025 expenditures, including the 2025 adopted budget, transfers and re-appropriations from 2024 encumbrances.

EXPENDITURES (ACTUAL) AND ENCUMBRANCES YEAR-TO-DATE: Funds expended January 1, 2025 through June 30, 2025 plus any funds reserved for a future expense which has already been contracted for or obligated. Figures also include the accruals for the period in order to fairly present expenditure data in a manner consistent with a modified accrual basis of accounting.

AVAILABLE BALANCE: Equals the total appropriation figure minus the current year-to-date expenditures and encumbrances.

PERCENTAGE AVAILABLE: The proportion of the total appropriation remaining through December 31, 2025.

NOTE: The expenditure figures have been adjusted by interim post-closing entries. Columns may not total due to rounding in the expenditure section of this report.

Exhibit J

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures and Encumbrances - Budget and Actual
For Six Months Ended June 30, 2025
With Comparative Actual Amounts for Six Months Ended June 30, 2024
(Unaudited)

Expenditure Function		Final 2025 Budget	YTD Actuals and Encumbrances 06/30/25	Available Balance	Percentage Available 2025 Budget (Target=50%)	YTD Actuals and Encumbrances 06/30/24
General Government	$	309,846,875	142,504,202	167,342,673	54.01 %	138,348,323
Public Safety		162,787,316	83,133,256	79,654,060	48.93 %	77,446,612
Public Works		32,407,533	15,475,110	16,932,423	52.25 %	14,624,697
Transportation		42,500,085	41,751,117	748,968	1.76 %	39,352,576
Health and Welfare		444,642,493	215,917,427	228,725,066	51.44 %	214,429,571
Culture and Recreation		27,071,300	14,107,968	12,963,332	47.89 %	12,809,733
Education		36,246,912	18,147,500	18,099,412	49.93 %	18,142,500
Debt Service		81,893,865	26,813,870	55,079,995	67.26 %	25,052,643
Economic Development		202,500	172,500	30,000	14.81 %	172,500
Total Operating Expenditures	$	1,137,598,879	558,022,950	579,575,929	50.95 %	540,379,155
Less: Encumbrances			(6,751,773)			
Operating Expenditures			551,271,177			

See independent accountant's review report.

Exhibit K (Page 1 of 4)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures and Encumbrances by Department
For Six Months Ended June 30, 2025
With Comparative Actual Amounts for Six Months Ended June 30, 2024
(Unaudited)

Department	Final 2025 Budget	YTD Actual and Encumbrances 06/30/25	Available Balance	Percentage of Available 2025 Budget (Target=50%)	YTD Actual and Encumbrances 06/30/24
General Government					
10 - County Executive	$ 640,647	333,815	306,832	47.89 %	312,219
11 - County Manager	2,990,626	1,101,693	1,888,933	63.16 %	985,464
12 - County Solicitor	4,292,559	1,805,340	2,487,219	57.94 %	2,015,346
13 - Budget & Finance	1,241,704	471,608	770,096	62.02 %	388,209
14 - Public Defender	14,802,289	6,529,985	8,272,304	55.89 %	6,427,010
15 - Human Resources	3,422,512	1,538,767	1,883,745	55.04 %	1,334,701
16 - Equity and Inclusion	1,108,906	431,081	677,825	61.13 %	413,391
17 - Medical Examiner	12,909,046	6,087,213	6,821,833	52.85 %	5,770,256
18 - Department of Court Records	8,738,769	3,952,867	4,785,902	54.77 %	3,436,696
20 - Administrative Services-Administration	3,370,318	1,977,906	1,392,412	41.31 %	1,763,321
20 - Administrative Services-Elections	6,898,262	3,141,919	3,756,343	54.45 %	3,170,360
20 - Administrative Services-Prop. Assess.	6,577,699	3,400,727	3,176,972	48.30 %	3,321,726
20 - Administrative Services-Purchasing	1,009,249	509,122	500,127	49.55 %	506,779
20 - Administrative Services-Special Events	3,249,088	1,405,532	1,843,556	56.74 %	1,366,351
20 - Administrative Services-Real Estate	2,168,102	1,143,705	1,024,397	47.25 %	1,030,571
23 - Information Technology	11,494,580	5,220,064	6,274,516	54.59 %	5,110,777
38 - Facilities Management	27,462,780	13,244,082	14,218,698	51.77 %	12,678,640
39 - Department of Sustainability	1,239,305	461,578	777,727	62.76 %	194,619
46 - Non-departmental	34,424,563	11,395,009	23,029,554	66.90 %	12,010,663
49 - Misc Agencies	1,139,784	564,088	575,696	50.51 %	532,962
55 - County Council	1,139,902	441,786	698,116	61.24 %	411,130

Exhibit K (Page 2 of 4)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures and Encumbrances by Department
For Six Months Ended June 30, 2025
With Comparative Actual Amounts for Six Months Ended June 30, 2024
(Unaudited)

Department	Final 2025 Budget	YTD Actual and Encumbrances 06/30/25	Available Balance	Percentage of Available 2025 Budget (Target=50%)	YTD Actual and Encumbrances 06/30/24
General Government con't					
60 - Court of Common Pleas	91,771,088	42,974,627	48,796,461	53.17 %	41,966,023
70 - Controller	8,768,800	4,162,288	4,606,512	52.53 %	3,996,379
71 - Sheriff	24,240,971	13,499,130	10,741,841	44.31 %	12,933,237
72 - Treasurer	9,205,825	3,817,611	5,388,214	58.53 %	4,321,198
73 - District Attorney	25,539,501	12,892,659	12,646,842	49.52 %	11,950,295
Total General Government	309,846,875	142,504,202	167,342,673	54.01 %	138,348,323
Public Safety					
30 - Jail	114,726,264	60,383,971	54,342,293	47.37 %	54,980,139
31 - County Police	43,892,088	20,828,847	23,063,241	52.55 %	20,734,773
33 - Emergency Management	4,168,964	1,920,438	2,248,526	53.93 %	1,731,700
Total Public Safety	162,787,316	83,133,256	79,654,060	48.93 %	77,446,612
Public Works					
35 - Public Works	32,407,533	15,475,110	16,932,423	52.25 %	14,624,697
Total Public Works	32,407,533	15,475,110	16,932,423	52.25 %	14,624,697
Transportation					
49 - Misc Agencies - PAT	42,214,915	41,465,947	748,968	1.77 %	39,057,406
49 - Misc Agencies - ACTA	90,215	90,215	-	- %	90,215
49 - Misc Agencies - HCI	194,955	194,955	-	- %	204,955
Total Transportation	42,500,085	41,751,117	748,968	1.76 %	39,352,576

Exhibit K (Page 3 of 4)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures and Encumbrances by Department
For Six Months Ended June 30, 2025
With Comparative Actual Amounts for Six Months Ended June 30, 2024
(Unaudited)

Department	Final 2025 Budget	YTD Actual and Encumbrances 06/30/25	Available Balance	Percentage of Available 2025 Budget (Target=50%)	YTD Actual and Encumbrances 06/30/24
Health and Welfare					
24 - Children Initiatives	3,700,283	1,520,049	2,180,234	58.92 %	434,050
25 - Human Services	269,784,806	126,448,290	143,336,516	53.13 %	124,410,825
26 - John J. Kane Regional Centers	114,432,905	61,237,617	53,195,288	46.49 %	57,785,163
27 - Health Department	22,860,138	10,322,946	12,537,192	54.84 %	9,260,520
48 - Juvenile Court Placement	33,864,361	16,388,525	17,475,836	51.61 %	22,539,013
Total Health and Welfare	444,642,493	215,917,427	228,725,066	51.44 %	214,429,571
Culture and Recreation					
37 - Parks	26,096,300	13,770,468	12,325,832	47.23 %	12,478,452
49 - Misc Agencies - Memorial Hall	725,000	275,000	450,000	62.07 %	275,000
49 - Misc Agencies - Coop Extension	250,000	62,500	187,500	75.00 %	56,281
Total Culture and Recreation	27,071,300	14,107,968	12,963,332	47.89 %	12,809,733
Education					
49 - Misc Agencies - CCAC	36,039,412	17,940,000	18,099,412	50.22 %	17,940,000
49 - Misc Agencies - AC Library Association	57,500	57,500	-	- %	52,500
49 - Misc Agencies - Local Gov't Academy	150,000	150,000	-	- %	150,000
Total Education	36,246,912	18,147,500	18,099,412	49.93 %	18,142,500

Exhibit K (Page 4 of 4)

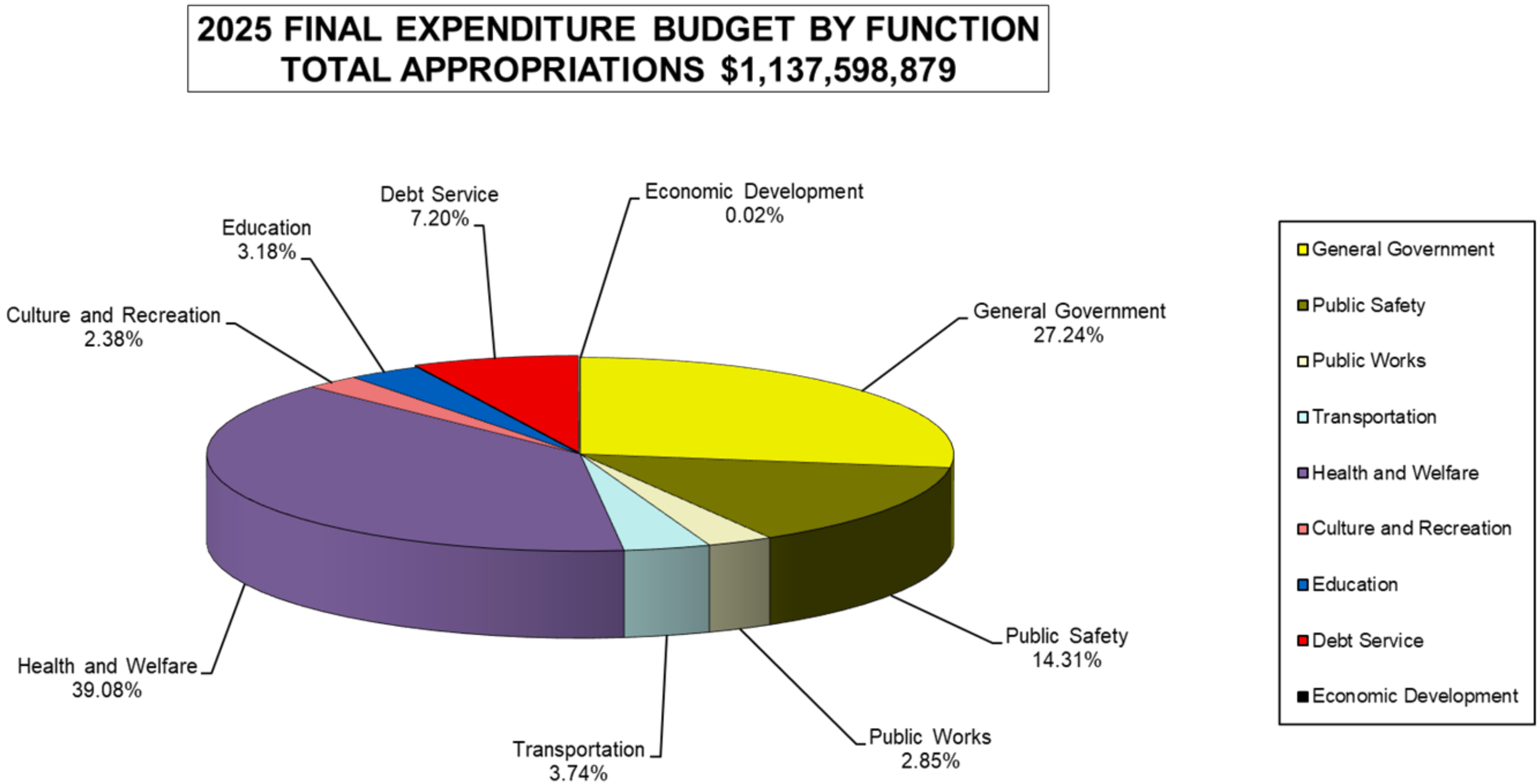
COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures and Encumbrances by Department
For Six Months Ended June 30, 2025
With Comparative Actual Amounts for Six Months Ended June 30, 2024
(Unaudited)

Department	Final 2025 Budget	YTD Actual and Encumbrances 06/30/25	Available Balance	Percentage of Available 2025 Budget (Target=50%)	YTD Actual and Encumbrances 06/30/24
Debt Service					
47 - Debt Service	81,893,865	26,813,870	55,079,995	67.26 %	25,052,643
Total Debt Service	81,893,865	26,813,870	55,079,995	67.26 %	25,052,643
Economic Development					
49 - Misc Agencies - Allegheny COGs	52,500	22,500	30,000	57.14 %	22,500
49 - Misc Agencies - Allegh League of Muni	150,000	150,000	-	- %	150,000
Total Economic Development	202,500	172,500	30,000	14.81 %	172,500
Total Operating Expenditures	1,137,598,879	558,022,950	579,575,929	50.95 %	540,379,155
Less: Reappropriation	2,465,473				
2025 Operating Budget	$1,135,133,406				

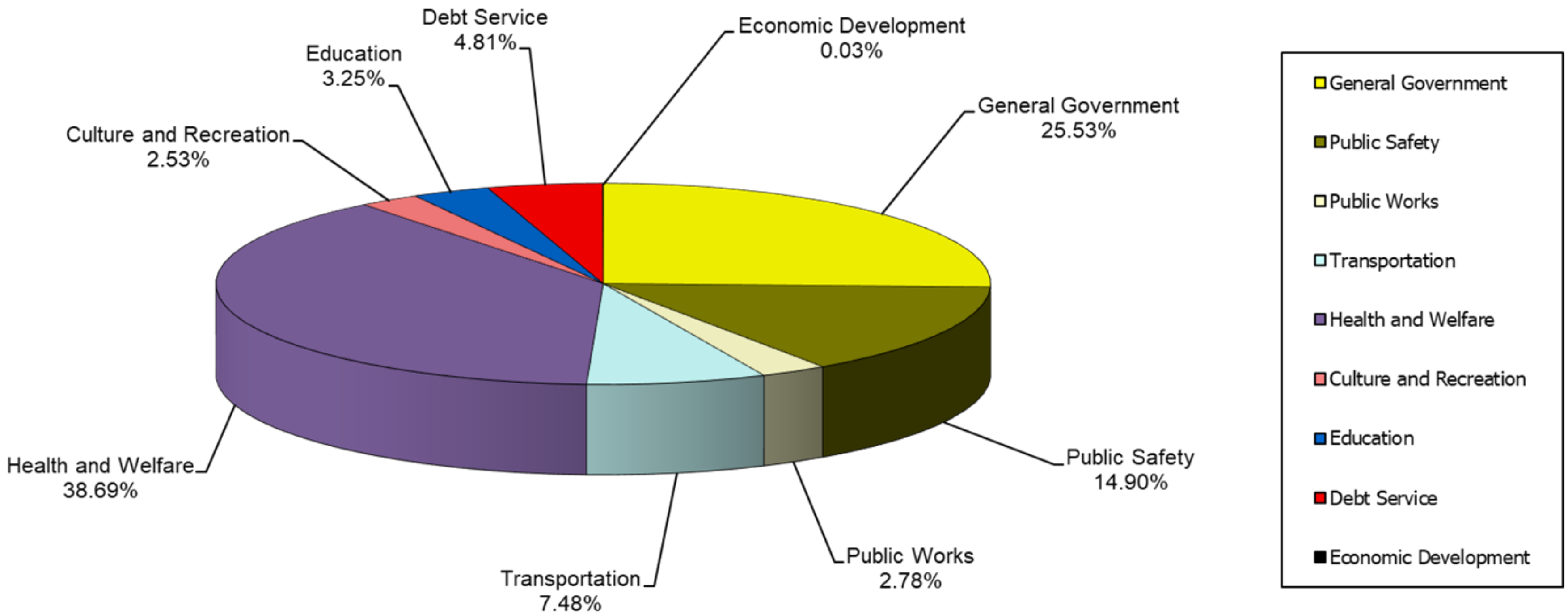
See independent accountant's review report.

CHARTS

Expenditure Charts



ACTUAL EXPENDITURES AND ENCUMBRANCES FOR SIX MONTHS ENDED JUNE 30, 2025 TOTAL $558,022,950



SUMMARY OF REVENUES

REVENUES

The revenues in this report are listed by fund and the following major sources:

Taxes - real property, sales tax, hotel tax, vehicle rental and alcoholic beverage receipts received by the County.
Licenses and Permits - charges for the issuance of licenses and permits.
Federal - monies received from the federal government as grants, entitlements and reimbursements.
State - grants, entitlements, shared revenues and reimbursements provided by the Commonwealth of Pennsylvania.
Charges for Services - fees and charges rendered to a taxpayer, third party or to another County fund.
Fines and Forfeitures - charges levied by the Court of Common Pleas or District Magistrates.
Interest Earnings - monies received from investments and idle cash management.
Miscellaneous - revenue from sources not otherwise provided for in other classifications.

The revenue report is divided into the following columns:

FINAL BUDGET: The total amount of revenue expected to be received in 2025.

YEAR-TO-DATE: Those revenues received from January 1, 2025 through June 30, 2025.

VARIANCE: Equals the current year estimated revenues minus the current year-to-date revenues.

PERCENTAGE OF REMAINING BUDGET: Indicates the percentage of year-to-date revenues not realized divided by the estimated revenues.

NOTE: The revenue figures have been adjusted by interim post-closing entries.

Current year property tax revenues have been determined in accordance with generally accepted accounting principles and reflect amounts billed for current or prior calendar tax years that are considered collectible within 60 days, as applicable to governments after the current period, including amounts estimated to be collected as delinquent. Those amounts include the allocation among funds of all property taxes collected by the County Treasurer through June 30, 2025 as part of a comprehensive closing process.

Exhibit L

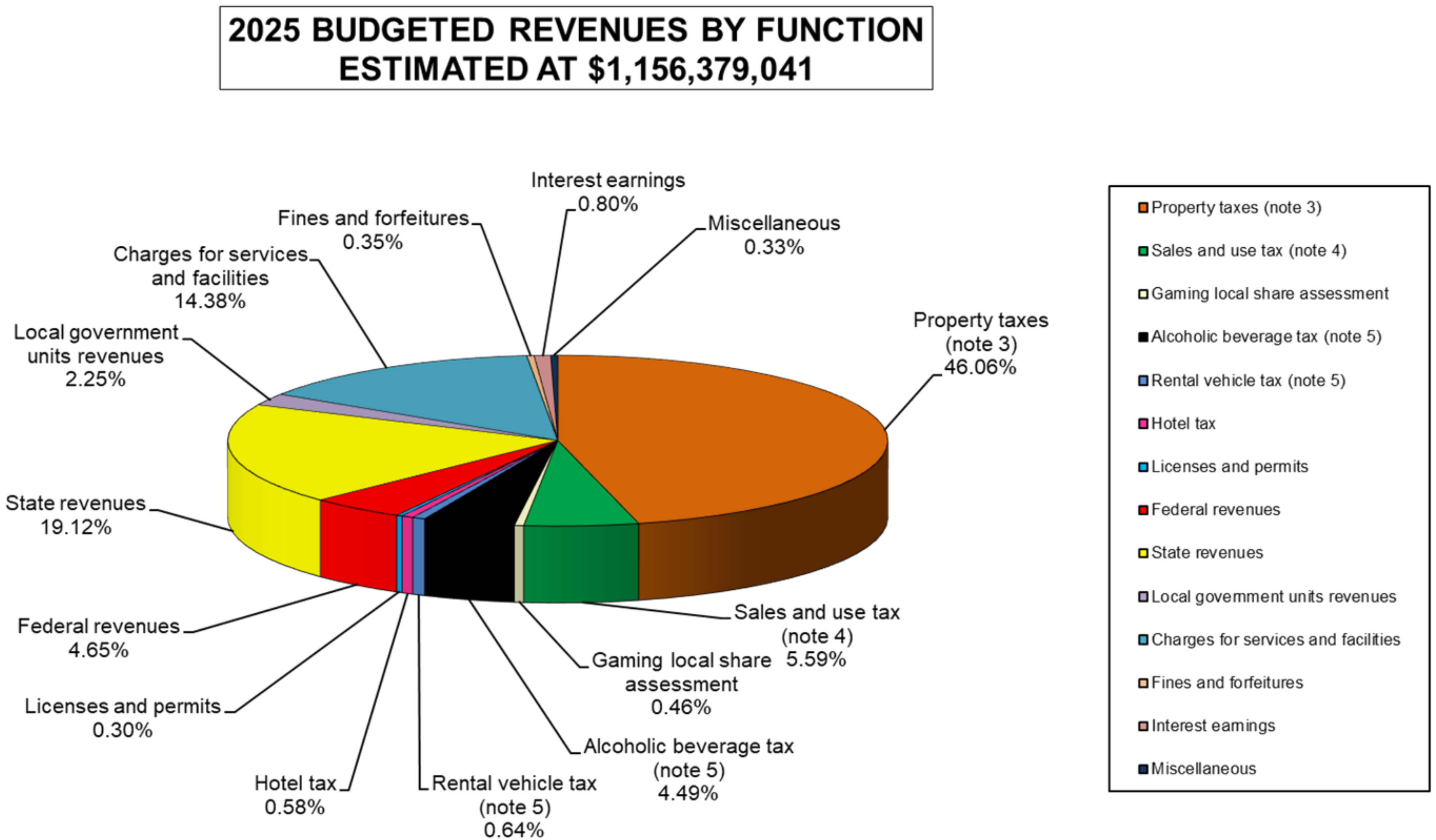
COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Operating Revenues - Budget and Actual
For Six Months Ended June 30, 2025
With Comparative Actual Amounts for Six Months Ended June 30, 2024
(Unaudited)

Revenue Sources	Final 2025 Budget	YTD Actual 06/30/25	Variance	Percentage of Remaining Budget (Target=50%)	YTD Actual 06/30/24
Taxes - Property	$ 532,677,513	513,219,826	(19,457,687)	(3.65)%	374,396,817
Taxes - Sales and Use	64,500,000	32,954,147	(31,545,853)	(48.91)%	31,029,672
Taxes - Gaming local share assessment	5,305,000	2,584,720	(2,720,280)	(51.28)%	2,681,160
Taxes - Alcoholic Beverage	51,928,139	21,657,160	(30,270,979)	(58.29)%	19,857,372
Taxes - Vehicle Rental	7,354,100	4,240,755	(3,113,345)	(42.33)%	3,543,028
Taxes - Hotel	6,650,750	706,969	(5,943,781)	(89.37)%	669,201
Licenses and permits	3,424,992	1,788,802	(1,636,190)	(47.77)%	1,818,384
Federal revenues	53,759,000	24,498,239	(29,260,761)	(54.43)%	25,262,957
State revenues	221,049,636	105,095,840	(115,953,796)	(52.46)%	91,355,346
Local government units revenues	26,000,000	12,076,124	(13,923,876)	(53.55)%	11,501,070
Charges for services and facilities	166,331,094	75,133,953	(91,197,141)	(54.83)%	72,825,174
Fines and forfeitures	4,105,500	1,708,858	(2,396,642)	(58.38)%	1,788,272
Interest earnings	9,318,200	5,509,272	(3,808,928)	(40.88)%	11,855,491
Miscellaneous	3,975,117	2,855,146	(1,119,971)	(28.17)%	1,894,047
Total Operating Revenues	$ 1,156,379,041	804,029,811	(352,349,230)	(30.47)%	650,477,991

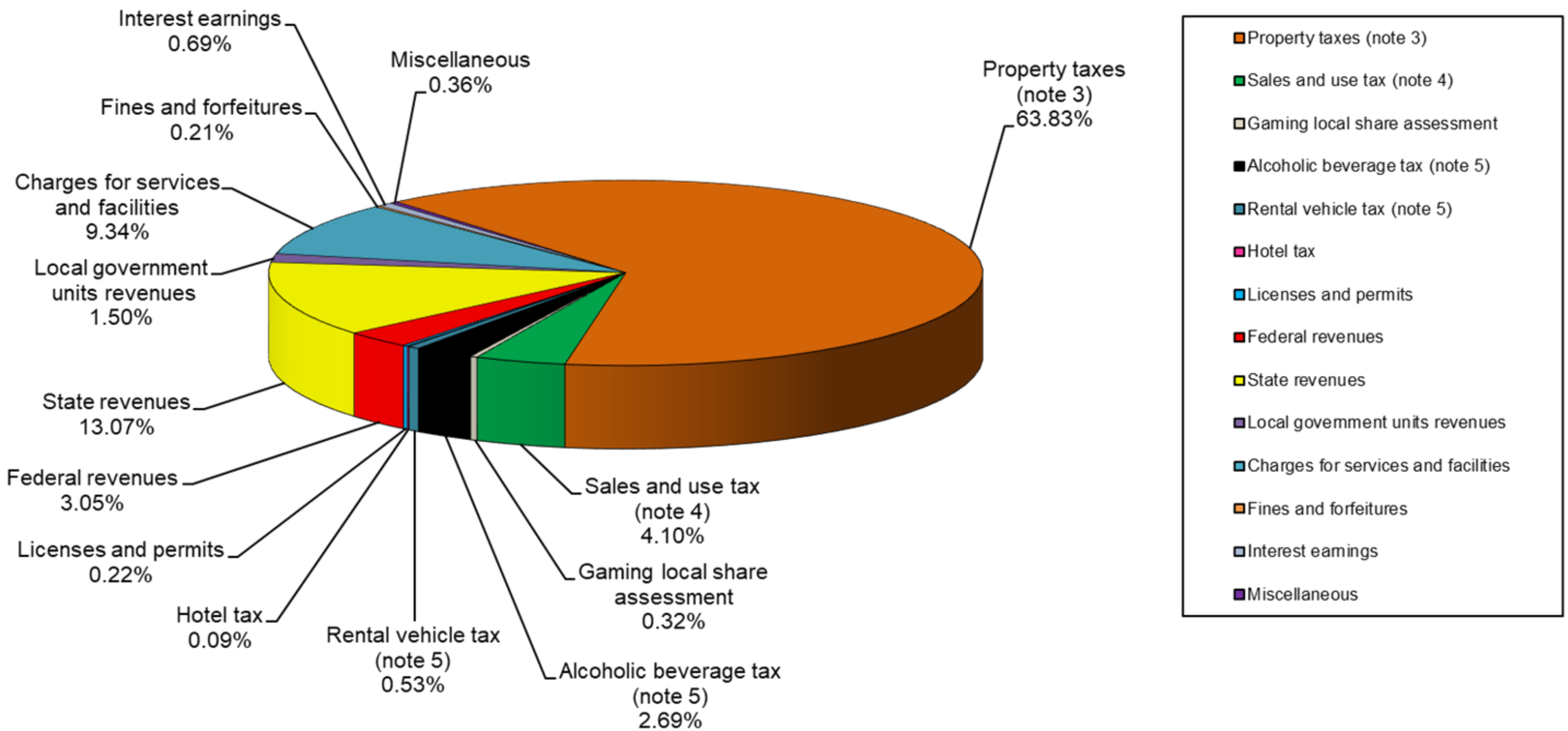
See independent accountant's review report.

CHARTS

Revenue Charts



ACTUAL REVENUES BY FUNCTION
FOR SIX MONTHS ENDED JUNE 30, 2025
TOTAL $804,029,811



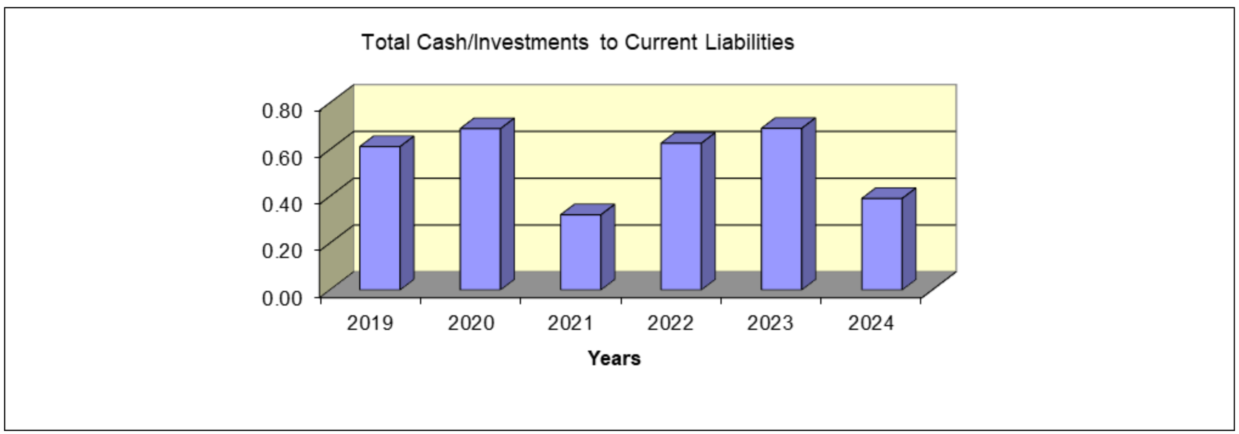
SUMMARY OF LIQUIDITY

Exhibit M

COUNTY OF ALLEGHENY, PENNSYLVANIA
Comparison of Liquidity
For the Years Ended December 31, 2019 through 2024
(Unaudited)

Liquidity

Financial Data Information (in millions)						
	2019	**2020**	**2021**	**2022**	**2023**	**2024**
Total Cash and Short-Term Investments of the Tax Supported Funds (General & Debt Service Fund)	74.73	89.10	40.34	85.48	121.81	67.24
Total Current Liabilities (General & Debt Service Fund)	121.93	129.21	125.48	136.29	176.30	171.92
Ratio:	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**
Total Cash/Investments to Current Liabilities	0.61	0.69	0.32	0.63	0.69	0.39



See independent accountant's review report.

2025 vs. 2024 Unrestricted Operating Cash
For Six Months Ended June 30, 2025