



**COREY O'CONNOR**  
County Controller

# Annual Report

2023 POPULAR ANNUAL FINANCIAL REPORT | FISCAL YEAR ENDING DECEMBER 31, 2023

**ALLEGHENY COUNTY**  
**PENNSYLVANIA**

436 Grant Street, Courthouse 104, Pittsburgh, PA 15219 | [alleghenycontroller.com](http://alleghenycontroller.com)



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Residents and friends of Allegheny County:

Thank you for once again allowing me to present the Popular Annual Financial Report (PAFR). This report is designed to be an easily understandable presentation of our County's financial and economic standing, and a picture of how County government operates and serves our residents.

In many ways, a new era dawned in County government as 2023 passed into 2024. Our office welcomed new partners in managing the fiscal affairs of the County, as a new County Executive took office for the first time in 12 years and a new Treasurer for the first time in twice that long. My office, which I assumed in 2022, is committed to helping our officials gain a clear understanding of where our finances stand, and in moving our government forward toward increased accessibility and openness.

A new fiscal reality is also upon us in multiple respects. Indeed, we are at an inflection point from where we must determine how we proceed toward new opportunities and growth.

First, significant federal aid received during the COVID-19 pandemic, which prevented the County from depleting its financial reserves amid decreased economic activity and tax revenues, is nearly fully obligated. Additionally, changes in how assessed property values are calculated, combined with the pandemic's impacts on commercial property uses and values, have resulted in unprecedented assessment reductions and tax refunds.

While our current reserves should allow us to weather the immediate storm, long-term changes in our fiscal outlook and how we approach our challenges and obligations are likely. Local economic indicators are encouraging, and revenue sources like the Sales Tax and Drink Tax have exceeded pre-pandemic levels and continue to grow, though these revenue streams are small in relation to the Property Tax.

Job growth and employment are strong, though major building projects such as the Pittsburgh International Airport terminal replacement will soon conclude. New efforts to boost development—particularly of affordable housing—in Downtown Pittsburgh have been initiated. Pittsburgh Regional Transit has launched ambitious plans for service improvements to boost lagging post-pandemic ridership, but these will also require local funding commitments and resolve.

Crucial areas of County government itself are in need of evaluation and long-term planning. The Jail and Kane Community Living Centers continue to see increased costs due largely to staffing challenges, and open questions remain on how a new youth detention facility due to open in 2024 will operate.

We must particularly consider how the County will support our most vulnerable residents and marginalized communities as pandemic aid that has bolstered these efforts ends. I have focused my own office's efforts on examining some of the ways the County impacts these populations through our auditing function. Last year, we issued a review of how we assist children with family members in the County Jail and called for expanding access to these supports. Recently, we looked at how the County disburses funds for projects intended to benefit communities affected by industrial pollution, and reviews of programs to prevent homelessness and provide legal representation to indigent defendants are underway. We cannot allow emerging fiscal challenges to permit our commitments to these communities to falter.

Through the ability of my office to provide unbiased and reliable financial information, it is my commitment to be a partner in helping our County and region to establish the roadmap for meeting these challenges and more as well as promoting accountability through our auditing and oversight functions. We also aspire to help our citizens understand how our government and the decisions it makes will impact them. Along with this report, our website contains more in-depth information and interactive tools that open up County government to our residents more than ever before.

It is my honor to be entrusted with these important duties on your behalf.

Sincerely,

Corey O'Connor





**SARA INNAMORATO**  
County Executive



**COREY O'CONNOR**  
County Controller



**STEPHEN ZAPPALA**  
District Attorney



**KEVIN KRAUS**  
Sheriff



**ERICA ROCCHI BRUSSELS**  
County Treasurer

County Council



- JACK BETKOWSKI  
Council District 1
- SUZANNE FILIAGGI  
Council District 2
- ANITA PRIZIO  
Council District 3
- PATRICK CATENA  
Council District 4 | President
- DAN GRZYBEK  
Council District 5
- JOHN F. PALMIERE  
Council District 6
- NICHOLAS FUTULES  
Council District 7
- MICHELLE NACCARATI-CHAPKIS  
Council District 8
- ROBERT J. MACEY  
Council District 9
- DeWITT WALTON  
Council District 10
- PAUL KLEIN  
Council District 11
- ROBERT PALMOSINA  
Council District 12
- DAVID BONAROTI  
Council District 13
- SAMUEL DeMARCO III  
Council At-Large
- BETHANY HALLAM  
Council At-Large

The Controller's Office performs a variety of duties essential to the operations of Allegheny County and to ensuring efficient and accountable government for its taxpayers.

The **Accounting Division** monitors the fiscal affairs of the County and processes over 300,000 payments to business and individual vendors annually. The division produces the Annual Comprehensive Financial Report and periodic interim reports. Within Accounting, the Payroll section processes approximately 6,500 bi-weekly paychecks, totaling 169,000 payments in 2023. The Construction Inspection section monitors contract compliance on County-funded construction projects, including over 40 active projects in 2023 costing \$345 million.

The **Auditing Division** is essential to accountability for our public funds and the efficient and effective functioning of our County government. The 2023 Single Audit alone covered funds received from 14 federal grant programs with expenditures of \$279 million out of a total of \$449 million, or 62 percent, spent by the County in federal grants, far exceeding the requirement to audit not less than 40 percent of federal funds awarded.

The **Management Systems Division** maintains and supports the JD Edwards financial management system, the backbone of our County's financial infrastructure. The JDE Service Center accepts more than 3,000 Help Desk calls from users annually and produces user manuals and develops and implements tools that reduce errors and save time for users.

The **Administration Division** supports the work of the Controller and all other divisions through administrative coordination, interaction with other branches and agencies of government, public communications, and more.

Corey O'Connor was appointed as Allegheny County Controller by then-Governor Tom Wolf in 2022. He then went on to win the most votes of any countywide candidate in both the primary and general elections in 2023.

Corey is committed to fostering accessible and transparent government that brings forthright solutions to our toughest challenges. Since becoming Controller, he has committed to reaching beyond Grant Street and has introduced new platforms for public access to government data. As Allegheny County's fiscal watchdog and taxpayer advocate, he has audited major county departments, including the County Jail, Department of Economic Development, Department of Human Services, and the Department of Health. He has also proposed measurable benchmarks for County environmental and climate efforts, advocated for health and safety reforms for individuals incarcerated in the Allegheny County Jail, and enacted ethics reform measures on the Allegheny County Retirement Board, among other initiatives.

He serves on Allegheny County's Retirement Board, Investment Board, Depository Board, and Jail Oversight Board.

Previously, Corey spent a decade on Pittsburgh City Council, where his accomplishments included authoring legislation to require annual audits of the Tax Abatement and Tax Increment Financing Programs, crafting the City of Pittsburgh's Paid Sick Days Act, and creating the Joint Task Force on Construction Industry Fraud to increase accountability and prevent malpractice throughout the construction industry.

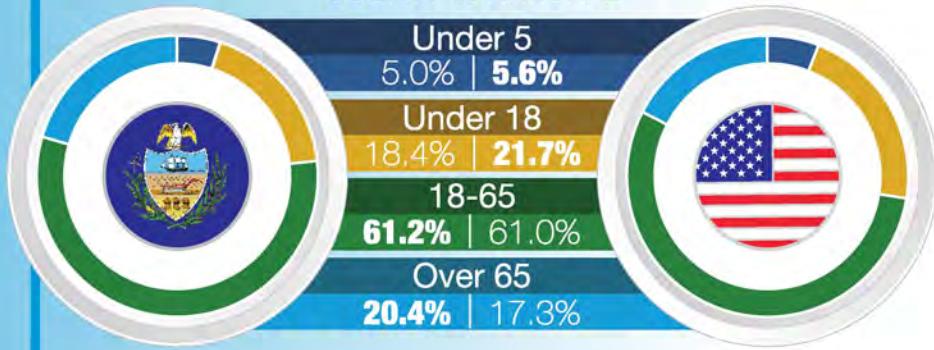
Corey is the youngest of three children of Pittsburgh's late Mayor Bob O'Connor and Judy O'Connor. He resides in Point Breeze with his wife, Katie, and their children, Molly and Emmett.



Allegheny County has a population of 1,224,825 according to the 2023 Census data, down 7,780 residents from 2022. This population drop was the eighth largest decrease among counties in the country; the population of the U.S. as a whole increased by 0.6 percent over that same time period.

**Population Percentage by Age**

COUNTY vs NATIONAL

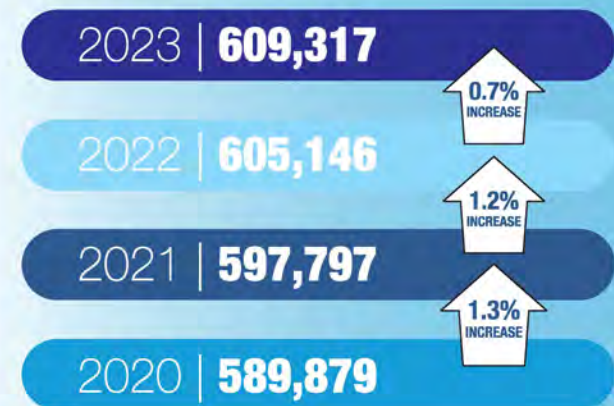


The most recent Census estimates on age (2022) show that Allegheny County has an older age structure than the country as a whole. In Allegheny County, 20.4 percent of residents are over the age of 65; nationally only 17.3 percent of the population is in that age bracket. At the other end of the age scale, 18.4 percent of Allegheny County residents are under 18, well below the national average of 21.7 percent.

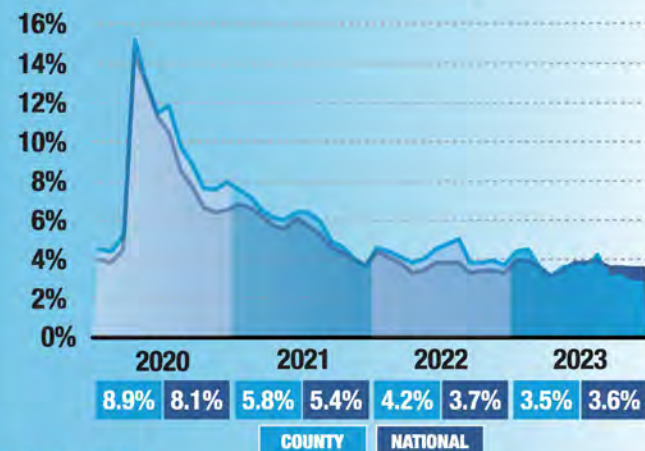
Between 2022 and 2023, Allegheny County lost an estimated 5,991 residents due to migration out of the County. Domestic migration accounted for a net loss of 8,665 residents, however, this was partially offset by a gain of 2,674 residents from international migration.

Economic indicators have been steady since returning to their strong pre-pandemic condition. GDP, which has regained nearly all of its pre-pandemic losses in 2021, has since grown by about 1 percent.

**Employed Persons in Allegheny County**



**Unemployment Rate in Allegheny County**



Source: US Bureau of Labor Statistics



**Median Home Sale Prices**  
COUNTY vs NATIONAL  
\*YEARLY TOTALS ARE ANNUAL AVERAGES

Home sale prices had cooled off in 2022 due to higher interest rates and remained largely flat in 2023. The volume of commercial real estate construction, which some analysts expected to fall in 2023, remained high. And the County's unemployment rate, which was already near historic lows in 2022, fell even further in 2023: The 2.8 percent unemployment rate in December was the lowest since at least 1970.

However, the challenges seen in 2022 also continued into 2023. While national employment grew in 2023, the number of employed people in Allegheny County continued to lag behind pre-pandemic levels.

Reduced demand for office space since the pandemic has contributed to a wave of assessment appeals by large commercial property owners (see Page 8); these appeals have already reduced assessed values by nearly \$500 million in Downtown Pittsburgh, and more are expected.

Some measures of inequality narrowed, but the gaps remain too wide: The median income for Black households in Allegheny County is still just half the income of white households, and poverty rates range from 1 percent in the wealthiest municipalities to 35 percent in the poorest.

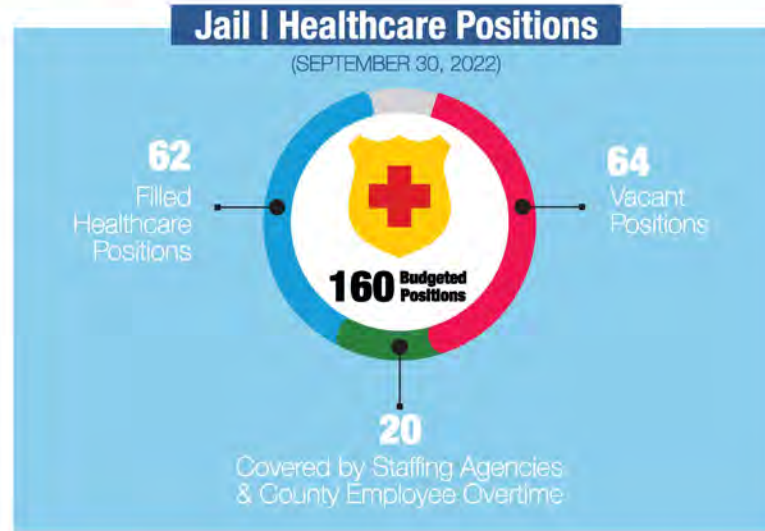
**Median Home Values in Allegheny County**

\*YEARLY TOTALS ARE ANNUAL AVERAGES



The Controller's Office Auditing Division closely scrutinizes functions of County government for financial and performance accountability. Audits issued in 2023 included reviews of staffing in the Allegheny County Jail and programs provided for children of caregivers incarcerated in the Jail.

As of September 30, 2022, the Allegheny County Jail was short-staffed by more than 100 Corrections Officers (COs), and more than half of budgeted healthcare positions at the facility were vacant.

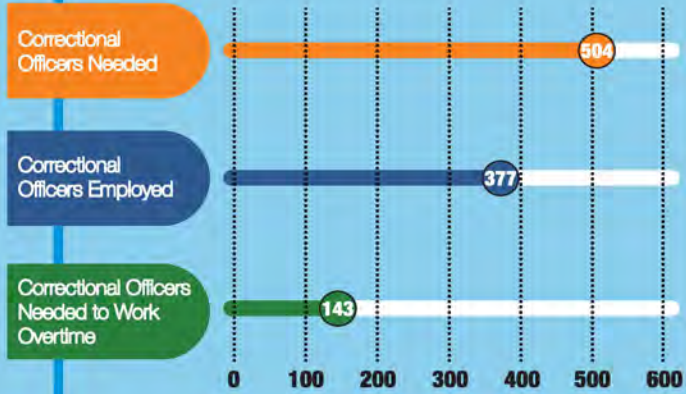


Approximately 377 COs were employed at the Jail, while 504 would be needed to cover all shifts without overtime. This shortfall meant that 38 percent of COs would need to work overtime each day to cover all shifts.

Auditors found that 84 of 146 budgeted healthcare positions were vacant as of December 2022. Staffing agency employees and County employee overtime covered the equivalent of approximately 20 full-time positions, reducing the adjusted number to 64 vacant positions. This 44 percent vacancy rate showed that healthcare positions in the Jail were grossly understaffed.

Employment | Correctional Officers

(SEPTEMBER 30, 2022)



While Allegheny County's Department of Human Services (DHS) contracts with non-profits to provide valuable services to children of incarcerated caregivers, eligibility requirements and a lack of outreach limits how many people can access these programs. An audit found that nearly three-quarters of caregivers in the Jail could not participate in these programs due to sentence length requirements. The audit recommended that DHS explore how it can engage caregivers incarcerated on shorter sentences.

DEPARTMENT OF HUMAN SERVICES

Property taxes generate nearly half of the County's revenue and an even larger share for many municipalities and school districts. The last countywide property reassessment was in 2012, meaning that most owners are paying taxes based on the property value determined then.

When assessed property values are appealed, a hearing is held to determine the property's current fair market value, which is multiplied by a number known as the Common Level Ratio (CLR) to determine the new assessed value. In 2022, a court ruling significantly reduced the CLR. Also, the County reopened the window for filing 2022 appeals until March 31, 2023. This meant that owners who filed an appeal for 2023 could challenge their 2022 assessment at the same time.

This coincided with a drop in demand for office space following the pandemic. As a result, many large commercial property owners filed appeals for reduced assessments.

The total value of residential properties still increased in 2022 and 2023 (although not as much as in previous years), but assessments of commercial properties dropped by more than \$800 million. Most of this decrease was concentrated in Downtown Pittsburgh, but other municipalities with large commercial spaces saw significant reductions as well.

Sources	2023	2022	2021	2020	2019
Parcels Appealed	10,426	15,759	10,257	8,257	7,998
Assessment Change	(\$ 720,314,638)	(\$ 719,777,983)	\$ 468,742,454	\$ 375,433,970	\$ 235,343,877
Revenue Change - COUNTY	(\$ 3,338,946)	(\$ 3,336,459)	\$ 2,172,809	\$ 1,740,287	\$ 1,090,913
Revenue Change - LOCAL	(\$ 4,575,598)	(\$ 4,310,750)	\$ 2,360,123	\$ 2,112,263	\$ 1,231,369
Revenue Change - SCHOOL	(\$ 9,981,969)	(\$ 11,114,530)	\$ 10,687,822	\$ 8,037,972	\$ 4,665,914
<b>Revenue Change - TOTAL</b>	<b>(\$ 17,869,513)</b>	<b>(\$ 18,761,739)</b>	<b>\$ 15,220,754</b>	<b>\$ 11,890,521</b>	<b>\$ 6,988,196</b>

\* CHANGES REPRESENT IMPACT FROM APPEALS SETTLED FOR EACH YEAR. REVENUE AMOUNTS ARE ESTIMATED.

In the event that an appeal was settled for the same property for both the second window of 2022 and for 2023, the reduction in assessed value and revenue will be included in both years.

An interactive online dashboard developed by the Controller's Office shows these changes in property assessment valuations. Users can see changes by school district, municipality, or City of Pittsburgh ward. Results can be seen for residential or commercial properties only, or for all properties. Individual properties Downtown which have seen large changes in valuation are also shown.

Along with the new dashboard, the Controller's Office website offers a Property Tax Estimate Worksheet which can help property owners determine if they may benefit from an appeal, and an Assessment Appeals Guide outlining the process of appealing a property tax assessment.

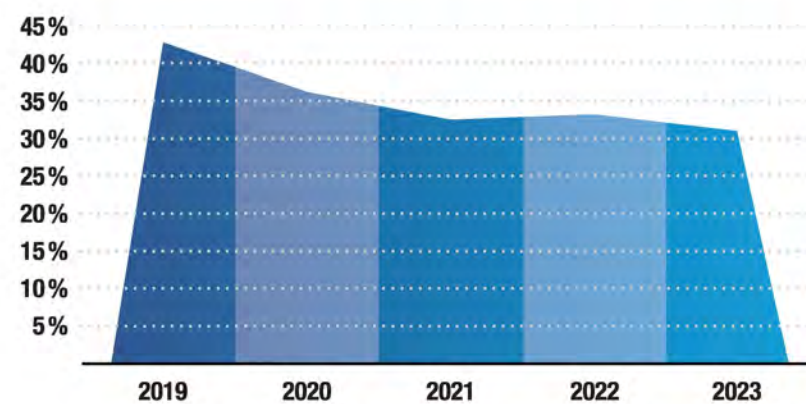


A chronic concern for the County is an underfunded pension liability. At the close of 2023, the County's pension fund stood at 31 percent funded, down from above 33 percent in 2022 despite high interest rates. While changes to the pension plan's benefit structure approved under Act 125 of 2013 could save an estimated \$340 million, the changes do not improve the immediate outlook of an underfunded pension. Additionally, since based upon current trends the County in future years will likely employ fewer persons than it does now, the hypothetical future pension system will have fewer active employees paying into the system to provide liquidity. The Retirement Board approved increasing the employer and employee contribution rate to 11 percent for 2024.

**Pension Funded Status by Year**

Year	Contribution Rate	Total Assets
2019	10.0%	\$ 970.8
2020	10.0%	\$ 1,004.9
2021	10.5%	\$ 1,100.9
2022	10.5%	\$ 942.2
2023	10.5%	\$ 948.6

\* MILLIONS

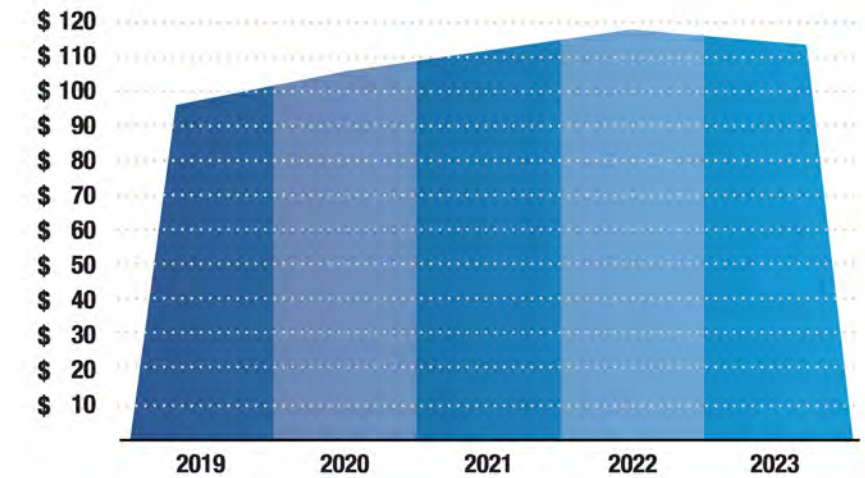


Financial experts and rating agencies recommend governments should maintain a fund balance of at least 5 percent of operating revenues. The General Fund's unassigned portion of the fund balance remained unchanged at \$56.1 million, representing 6.72 percent of General Fund revenue. The County's General Fund Balance more than doubled in calendar year 2012 and came close to doubling again in calendar year 2013, correlating with a 2012 increase in the property tax millage. In recent years, growth of the General Fund Balance has slowed, and the combined General and Debt Service Funds declined by \$5.2 million in 2023. The decline would have been significant if not for \$37.8 million of funds from the American Rescue Plan Act of 2021 (ARPA) transferred to the General Fund for loss of revenue.

**General & Debt Service Fund Balance**

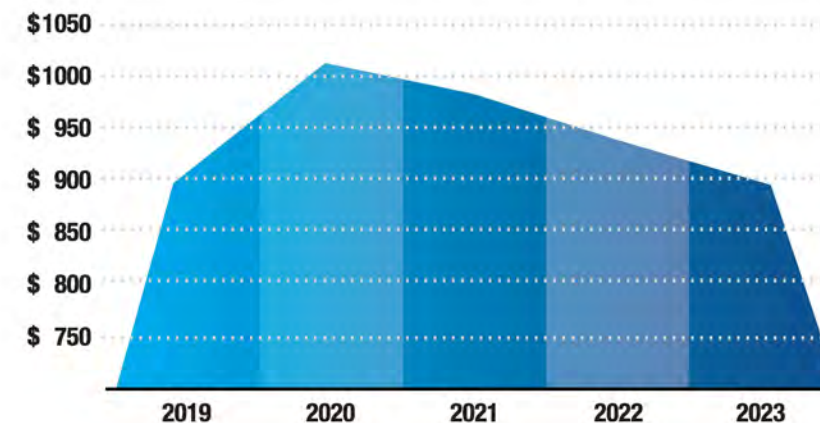
\*MILLIONS

Year	Unassigned/Unreserved	Total
2019	\$ 52.5	\$ 96.5
2020	\$ 50.6	\$ 106.1
2021	\$ 51.8	\$ 111.2
2022	\$ 56.1	\$ 118.4
2023	\$ 56.1	\$ 113.2



The County ended 2023 with a General Obligation Bond Debt of \$891.7 million, a decrease of \$47.2 million over 2022. Debt levels represent about \$728 for every County resident as compared to \$761 as of December 2022. A refunding that occurred in 2020 resulted in debt service reductions of \$13.9 and \$11.9 million in 2021 and 2020, respectively, however, debt service payments that had been \$71 million annually before the refunding have increased to \$73 million for years 2023 through 2029. New bonds of approximately \$155 million will be issued this summer to finance the Capital Budgets for 2024 and 2025. Managing debt levels continues to be a challenge as the County is responsible for maintaining over 500 bridges and over 400 miles of inter-municipal roads. Additionally, unanticipated problems caused by extreme weather events demand funding, including projects to remediate or prevent landslides.

**General Obligation Bond Debt**



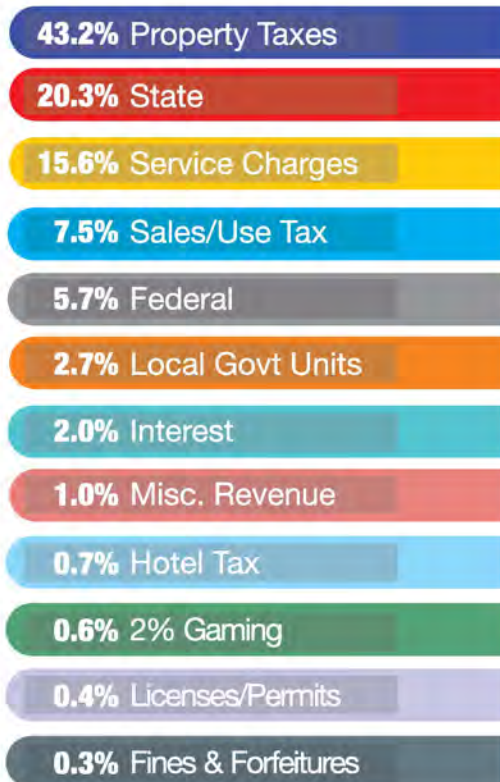
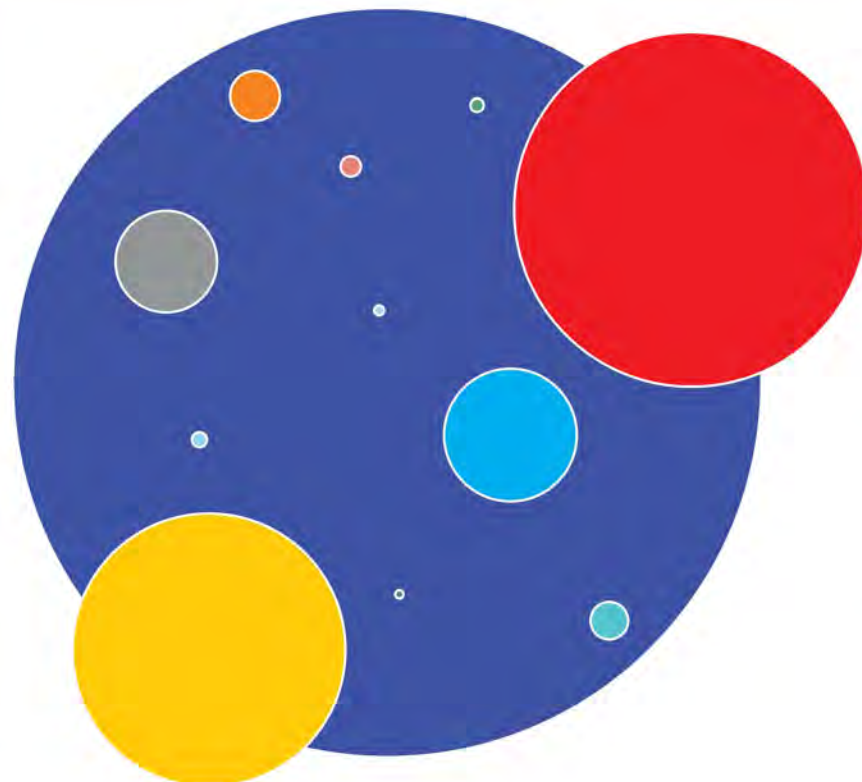
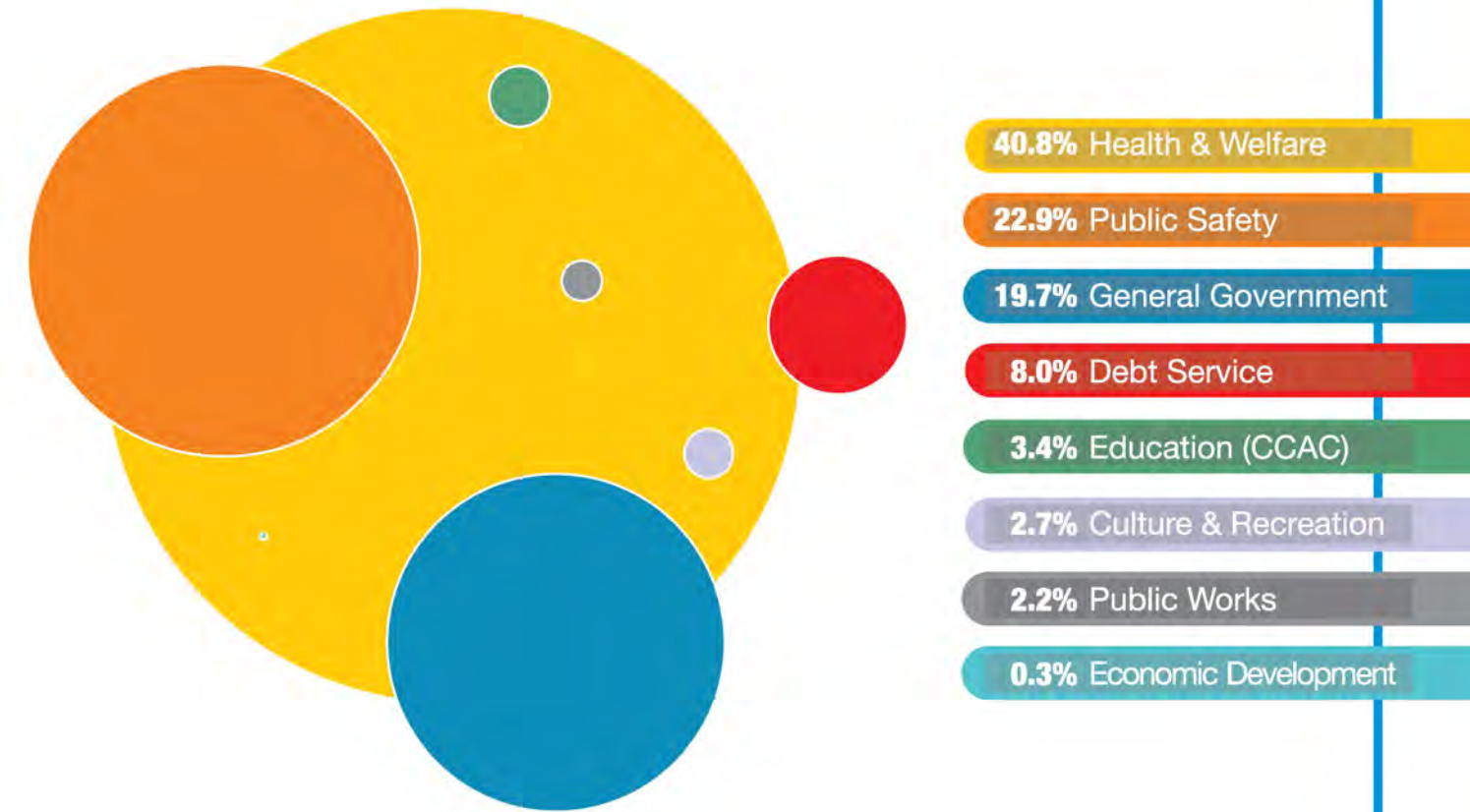
\*MILLIONS

Year	Total
2019	\$ 896
2020	\$ 1,012
2021	\$ 982
2022	\$ 939
2023	\$ 892

Since the County's largest revenue source—the Property Tax—is split between the General and Debt Service Funds, this report analyzes these funds together. The County saw revenue increase by \$46.8 million to a total of \$898.1 million in the combined General and Debt Service Funds. Among the largest increases in revenue sources was \$12.9 million in interest income due to increased rates and earnings on an average American Rescue Plan (ARP) cash balance of \$144 million, \$15 million in state funds for Children, Youth and Families (CYF) programs including juvenile detention, \$16 million in revenue from the Kane Community Living Centers, and \$4.8 million from the County's share of the additional 1 percent Sales & Use Tax. Property tax growth continued to slow, increasing by just \$500,000 amid increased assessment appeals and refunds following a change in how assessed values are calculated (see Page 8).

Sources	2023	2022	2021	2020	2019
Property Tax	\$ 387.5	\$ 387.0	\$ 386.0	\$ 375.0	\$ 371.0
State	\$ 182.5	\$ 166.1	\$ 159.3	\$ 153.2	\$ 165.1
Federal	\$ 51.6	\$ 48.8	\$ 52.2	\$ 62.7	\$ 56.3
Service Charges	\$ 139.7	\$ 130.1	\$ 136.0	\$ 133.8	\$ 155.0
Sales/Use Tax	\$ 67.1	\$ 62.3	\$ 58.5	\$ 51.3	\$ 52.0
2% Gaming	\$ 5.3	\$ 5.3	\$ 6.5	\$ 3.4	\$ 6.0
Hotel Tax	\$ 6.6	\$ 6.4	\$ 0.9	\$ 0.5	\$ 5.3
Local Govt Units (RAD)	\$ 24.3	\$ 23.4	\$ 22.3	\$ 22.3	\$ 22.0
Fines & Forfeitures	\$ 3.1	\$ 3.0	\$ 2.7	\$ 2.5	\$ 2.5
Misc Revenue	\$ 8.7	\$ 10.3	\$ 6.5	\$ 4.8	\$ 4.8
Interest	\$ 18.2	\$ 5.3	\$ 0.5	\$ 1.9	\$ 5.3
Licenses/Permits	\$ 3.5	\$ 3.3	\$ 3.4	\$ 3.1	\$ 3.1
<b>Total</b>	<b>\$ 898.1</b>	<b>\$ 851.3</b>	<b>\$ 834.7</b>	<b>\$ 814.5</b>	<b>\$ 852.1</b>

Spending increased by \$76.1 million to \$921.2 million, exceeding revenues by \$23.1 million, the first time this has occurred since 2011. Health & Welfare costs increased by \$35.9 million, half of this amount caused by increases in Children, Youth and Families (CYF) programs in addition to a \$12 million increase in the Kane Community Living Centers largely driven by increased reliance on agency nurses. Public Safety spending increased by \$17 million, mostly within the Jail.



Uses	2023	2022	2021	2020	2019
General Government	\$ 181.5	\$ 168.2	\$ 165.5	\$ 156.5	\$ 158.6
Public Safety	\$ 211.3	\$ 194.3	\$ 192.9	\$ 173.8	\$ 183.7
Public Works	\$ 20.4	\$ 19.4	\$ 19.1	\$ 15.9	\$ 17.9
Health & Welfare	\$ 375.5	\$ 339.6	\$ 345.3	\$ 336.1	\$ 356.8
Culture & Recreation (Parks)	\$ 25.2	\$ 22.5	\$ 20.5	\$ 18.0	\$ 19.8
Education (CCAC)	\$ 31.3	\$ 27.9	\$ 27.4	\$ 26.8	\$ 26.3
Economic Development	\$ 2.3	\$ 2.7	\$ 2.7	\$ 2.5	\$ 5.2
Debt Service	\$ 73.7	\$ 70.5	\$ 56.9	\$ 59.5	\$ 74.8
<b>Total</b>	<b>\$ 921.2</b>	<b>\$ 845.1</b>	<b>\$ 828.3</b>	<b>\$ 789.1</b>	<b>\$ 843.1</b>

# Kane

Community Living Centers  
Glen Hazel • Scott • Ross • McKeesport

The Kane Community Living Centers offer skilled nursing, long-term care, and rehabilitation to the chronically ill and elderly who have limited financial resources through four facilities with a total of 1,166 licensed beds. Average daily occupancy at the Centers grew by 3 percent in 2023 to 630 (54 percent), but remained far below the pre-pandemic average of over 900. The Kanes' operating deficit for 2023 fell to \$15.6 million from over \$19.5 million in each of the previous two years. This deficit stood at under \$4 million as recently as 2018. An expenditure increase of \$12 million almost entirely due to contracted nursing agencies was outstripped by a revenue increase of nearly \$16 million.

## SHUMAN JUVENILE DETENTION CENTER

In September 2023, the County contracted with nonprofit service provide Adelphoi to reopen the Shuman Juvenile Detention Center, which was closed in 2021 following revocation of its operating license by the state. The renovated facility is expected to reopen in summer 2024, initially with 12 available beds. The capacity is eventually expected to reach 60 beds. The Controller's Office, through its Construction Inspection and oversight functions, is monitoring renovation work and contractor payments.



The Allegheny County Health Department protects and improves public health through a variety of programs, including pollution monitoring, food poisoning prevention, rodent control, water testing, dental clinics, solid waste management, recycling, health education, and maternal and infant care.

## COURT OF COMMON PLEAS FIFTH JUDICIAL DISTRICT

Court Programs provide alternative sentencing programs for adults and juveniles, including placement facilities and home detention.

Expenditures	2023	2022	2021	2020	2019
Health	\$ 18.5	\$ 17.1	\$ 16.9	\$ 15.8	\$ 16.6
Human Services (CYF)	\$ 229.7	\$ 211.3	\$ 207.7	\$ 188.3	\$ 197.1
Kane	\$ 101.5	\$ 89.5	\$ 94.6	\$ 100.2	\$ 105.8
Shuman	-	-	\$ 7.1	\$ 9.2	\$ 10.0
Court Programs	\$ 24.3	\$ 21.7	\$ 19.0	\$ 22.6	\$ 27.3
Other Health & Welfare	\$ 1.5	-	-	-	-
<b>Total</b>	<b>\$ 375.5</b>	<b>\$ 339.6</b>	<b>\$ 345.3</b>	<b>\$ 336.1</b>	<b>\$ 356.8</b>

\* MILLIONS



Responsible for the prosecution of all Allegheny County criminal cases.



Investigates the circumstances, cause and manner of sudden and unexpected, medically unattended deaths, and provides laboratory services, technical assistance, and consultation to police departments, municipal officials, and County agencies.



Oversees the countywide 911 network, responds to natural and man-made disasters, assists municipalities with training of firefighters, and investigates fires of suspicious origin.



Investigates all criminal activity that occurs on County-owned property and provides assistance to local police departments and other criminal justice agencies.



Chief law enforcement officer of the Courts, serves all writs and injunctions issued by the Courts, provides transportation of prisoners to and from Court and place of confinement.



Provides legal counsel for indigent defendants and for respondents.

## ALLEGHENY COUNTY JAIL

Detains and supervises persons awaiting trial, accused of violating probation or parole, or serving given sentences.

Expenditures	2023	2022	2021	2020	2019
District Attorney	\$ 22.5	\$ 20.5	\$ 19.9	\$ 19.0	\$ 19.3
Public Defender	\$ 11.9	\$ 10.6	\$ 9.8	\$ 9.2	\$ 9.3
Medical Examiner	\$ 11.6	\$ 10.4	\$ 10.0	\$ 10.5	\$ 10.6
Sheriff	\$ 21.0	\$ 20.8	\$ 20.3	\$ 19.2	\$ 19.9
Emergency Services	\$ 3.6	\$ 3.5	\$ 8.8	\$ 3.6	\$ 3.3
Jail	\$ 100.4	\$ 89.8	\$ 87.1	\$ 78.8	\$ 86.4
Police	\$ 40.3	\$ 38.7	\$ 37.0	\$ 33.5	\$ 34.9
<b>Total</b>	<b>\$ 211.3</b>	<b>\$ 194.3</b>	<b>\$ 192.9</b>	<b>\$ 173.8</b>	<b>\$ 183.7</b>

\* MILLIONS





Allegheny County operates nine regional parks, which together comprise nearly 12,000 acres. These parks offer a wide range of amenities, including wooded areas with nature centers, biking and walking trails, picnic grounds, a golf course, the only downhill skiing available in Allegheny County, and other year-round sports and recreation facilities.



The Allegheny Regional Asset District (RAD) is funded through one-half of the proceeds from Allegheny County's 1 percent Sales & Use Tax. The 2023 RAD budget authorized grants totaling \$126.5 million, the highest in RAD's history. This included grants to 99 organizations. The budget includes one-time \$3 million supplemental support for libraries, and \$1 million in new grants toward connection, accessibility, and inclusion.



The Community College of Allegheny County is a public community college with four campuses, and another four educational centers, that provides academic programs leading to an associate degree, a certificate, or a transfer to a four-year institution of higher learning. The Board of Trustees of CCAC is appointed by the County Executive.

CCAC has not been immune to the economic conditions facing the nation and our region. Despite maintaining tuition and fee levels, enrollment decreased by 11 percent in 2022 and again decreased by 6 percent in 2023 from 18,900 students who were enrolled full-time in 2022 to 17,700 in 2023. This decline presents a significant risk for the College should this trend continue. Nevertheless, this past year showed an enhanced financial state with the total net position increasing by \$5.9 million for the year ending June 30, 2023, to \$169.1 million.

The County contributed \$31.3 million for 2023 as the local contribution to access state funding for CCAC. It also contributed \$10 million in federal aid funds to the CCAC Educational Foundation to establish the Dr. Charles J. Martoni Endowed Scholarship Fund, named for the late former County Councilman and CCAC administrator.



ALCOSAN's \$2 billion Clean Water Plan is designed to reduce the amount of combined sewage overflow by 7 billion gallons per year and eliminate sanitary sewage overflows. Expansion of the Treatment Plant on Pittsburgh's North Side has been underway since 2019, while construction on a Regional Tunnel System is due to begin in 2025 with a nearly 5-mile portion under and along the Ohio River.

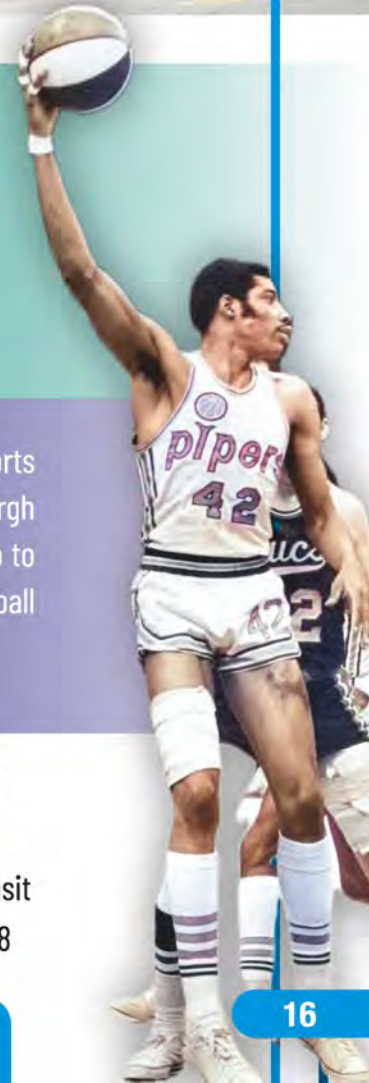


The Sports & Exhibition Authority contracted with Colorado-based sports consulting firm CAA ICON to conduct a feasibility study on whether Pittsburgh can support an NBA or WNBA franchise. The authority agreed to pay up to \$90,000 for the study. Pittsburgh last hosted a major league basketball franchise, the Condors of American Basketball Association, in 1972.

**Selected Authorities' Operating & Capital Expenditures**

Authority	Airport	Alcosan	SEA	Pittsburgh Regional Transit
<b>2023 Totals</b>	\$ 694,122,334	\$ 286,857,206	\$ 112,692,353	\$ 680,661,318

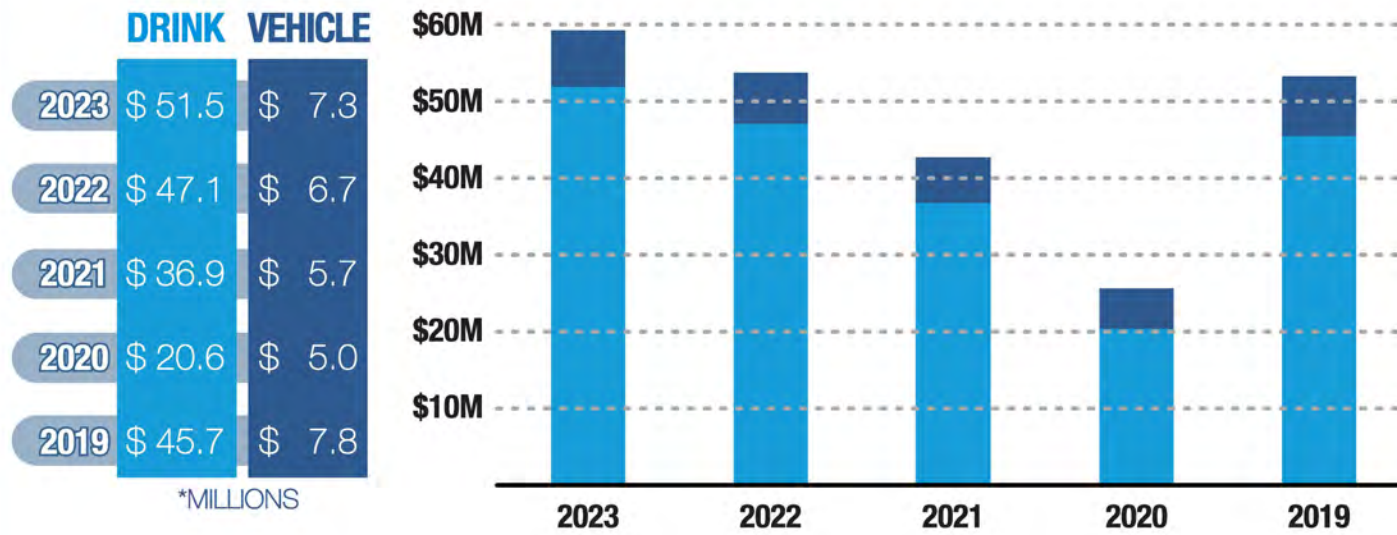
For information about Pittsburgh Regional Transit & Airport Authority, see Pages 17 & 18



Drink and Vehicle Rental tax collections comprising the Transit Fund increased by \$5 million to \$58.8 million, with Drink Tax proceeds exceeding \$50 million for the first time. The fund contributes the annual local match for state funding to Pittsburgh Regional Transit (\$37.5 million in 2023) and other public transit initiatives at the discretion of the County. In 2023, \$4.2 million was provided for Pittsburgh Regional Transit capital projects.

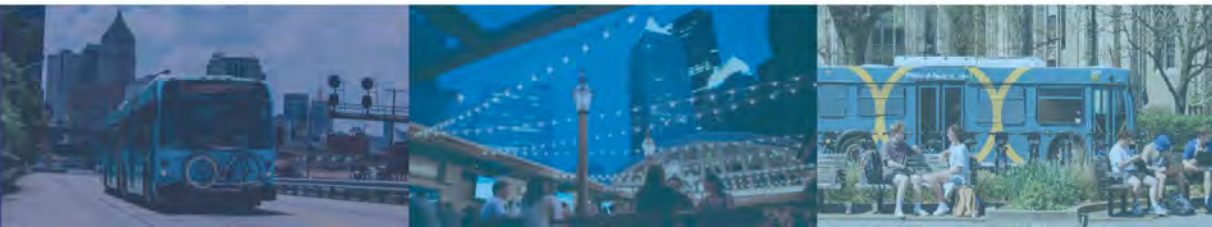


## Transit Fund Collections



Previously known as Port Authority Transit, Pittsburgh Regional Transit (PRT) provided nearly 37 million public transit trips in Fiscal Year 2022-23. This was an increase of 17 percent over the previous fiscal year, but still below 60 percent of pre-pandemic ridership.

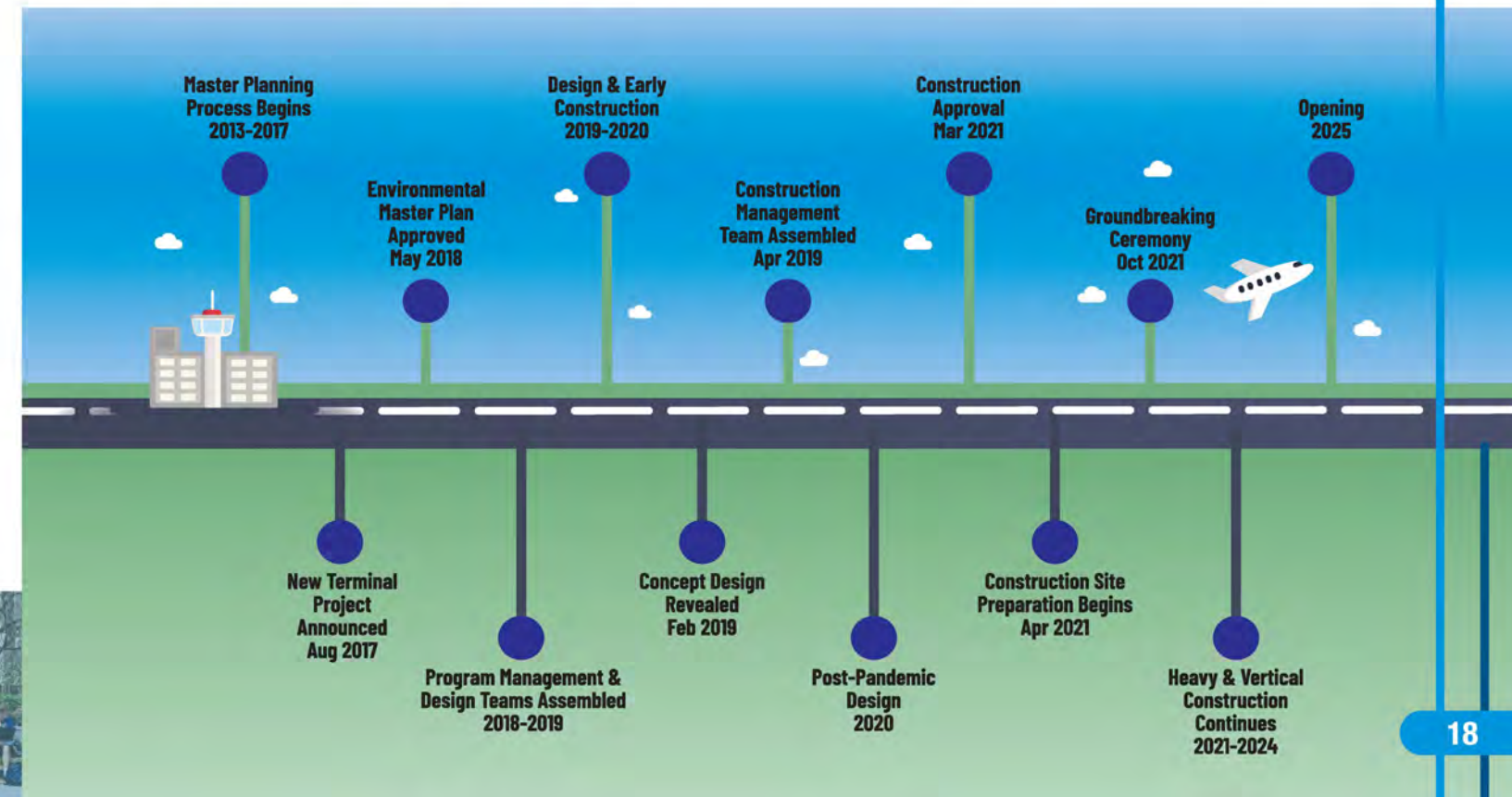
In June 2023, PRT received \$150 million from the Federal Transit Administration to complete funding for its PRTX project, previously known as Bus Rapid Transit. As part of the project, the University Line will offer more frequent service to riders between Downtown Pittsburgh and Oakland by traveling bus-only lanes where possible and feature enhanced amenities, such as upgraded shelters with real-time arrival screens. In February 2024, PRT announced that completion of this portion of the project would be delayed until 2027.



## PITTSBURGH INTERNATIONAL AIRPORT

Airport Authority officials said in February 2024 that construction is 60 percent complete on Pittsburgh International Airport's \$1.57 billion terminal project. The project, including a new 811,000-square-foot terminal and a 5,000-space parking garage, is scheduled to open in 2025. The project includes no County tax dollars and is funded by the airlines and airport revenue sources. A \$5.3 million federal grant for the project announced in February 2024 was the third federal grant received for the new terminal, bringing the total to \$28.8 million.

## Design Renderings of Airport Terminal Modernization Program



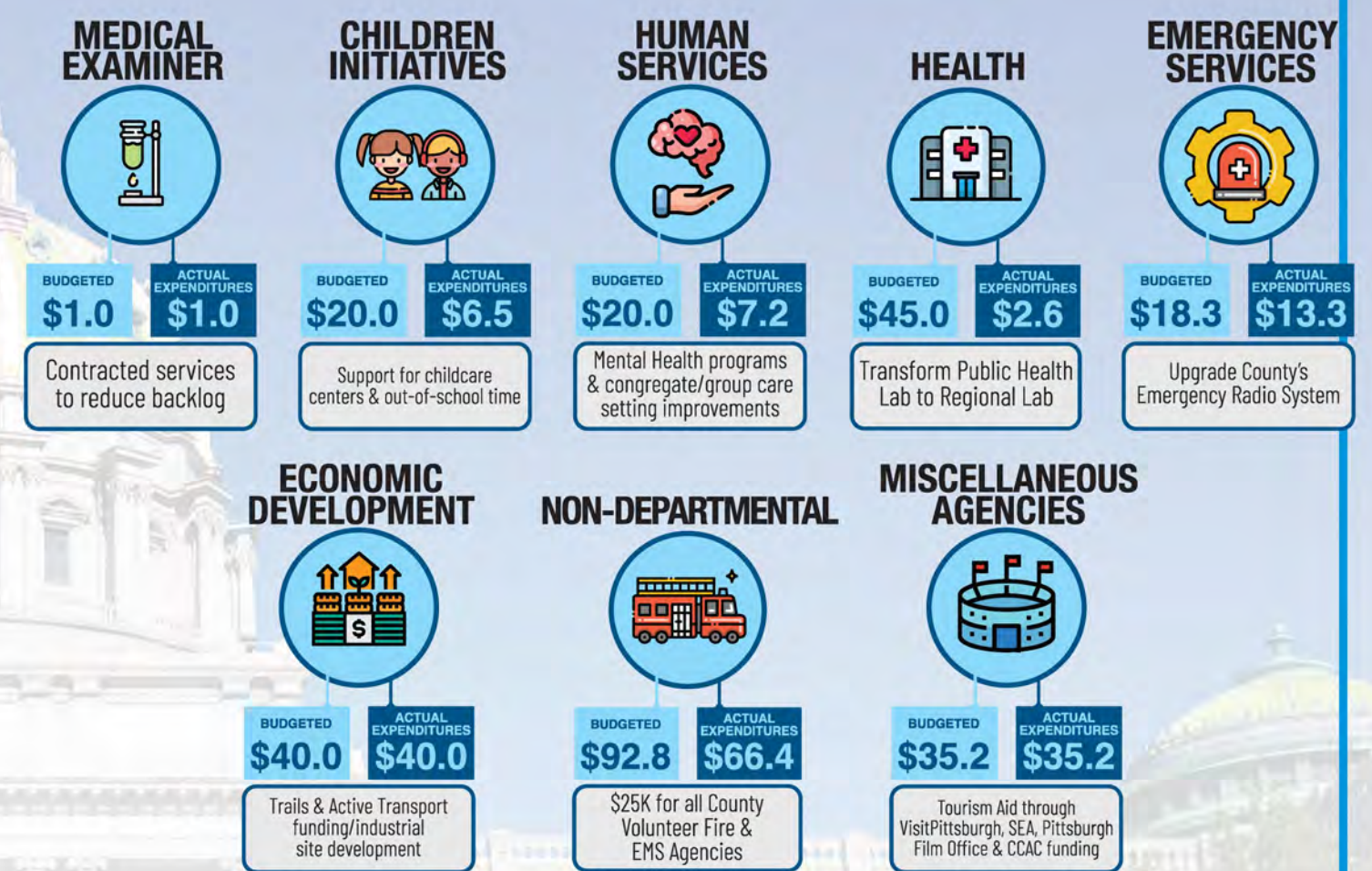
**CAPITAL FUND**

\*MILLIONS



**GRANT FUND**

\*MILLIONS



On March 11, 2021 the American Rescue Plan (ARP) was signed into law. It included \$350 billion in State and Local Fiscal Recovery Funds (SLFRF) to help state and local governments address the financial shock caused by the COVID-19 pandemic. Allegheny County received \$380,998,452 from ARP's SLFRF provision: Half came in May 2021 and the rest in June 2022. The funds can be used for costs incurred since March 3, 2021, must be obligated by December 31, 2024, and spent by December 31, 2026. Using federal guidelines, Allegheny County has budgeted \$270 million of its SLFRF money for Government Services, \$38 million for Public Health, \$64 million for aid to combat negative economic impact, \$9 million for stormwater mitigation, and \$190,000 for administrative expenses.

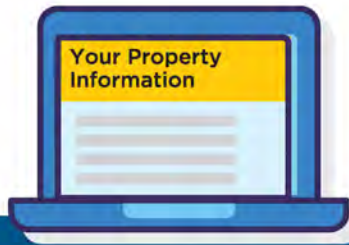


SCAN QR CODES TO ACCESS DASHBOARDS & RESOURCES



### Assessment Appeals

Shows how property appeals have affected assessment values and estimated tax revenues countywide and at the municipal and school district level.



### Property Tax Calculator

Can be used to calculate an estimate of how a property's assessed value and taxes would change after an assessment appeal.



### Tax Abatements

Maps properties receiving Local Economic Revitalization Tax Assistance (LERTA), a tax abatement meant to encourage real estate development in deteriorating areas.



### Position-Based Budgeting

Shows full-time personnel and salary information by County department, with budget and actual spending to date for each position.



The Controller's Office has developed informational brochures on various topics of interest to County residents. These brochures are downloadable from [AlleghenyController.com](http://AlleghenyController.com) and available by request to [info@alleghenycontroller.com](mailto:info@alleghenycontroller.com).



### Fraud & Scam Protection



### Identity Theft Prevention



### Property Appeal Education Guide



### Senior Resource Guide



### Taxpayer Advocate



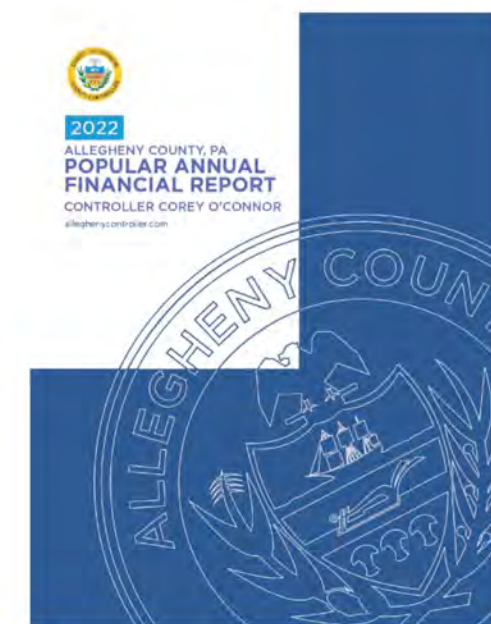
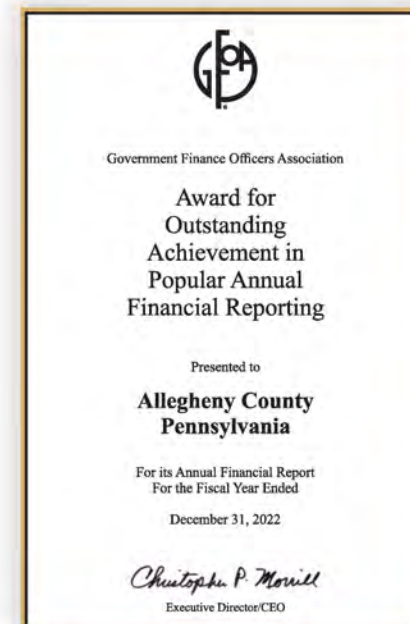
Although this report is largely based on Allegheny County's 2023 Annual Comprehensive Financial Report, this report is not prepared in accordance with generally accepted accounting principles ("GAAP"). Only the financial data for the general government is included in this report and, therefore, all of the County's discretely presented component units are excluded.

Additionally, information is presented in a summarized manner and certain financial statements and note disclosures required by GAAP are omitted. A copy of this PAFR, as well as the County's audited 2023 Annual Comprehensive Financial Report, which is prepared in accordance with GAAP, is located on [www.AlleghenyController.com](http://www.AlleghenyController.com).

The Government Finance Office Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Allegheny County, Pennsylvania, for its Popular Annual Financial Report for the fiscal year ended December 31, 2022. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting a government unit must publish a Popular Annual Financial Report whose contents conform to program standards of creativity, presentation, understandability, and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA.



View this report with interactive charts & data on our website

[alleghenycontroller.com/2023PAFR](http://alleghenycontroller.com/2023PAFR)



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