

**AN AMENDMENT OF THE HOME RULE CHARTER  
OF ALLEGHENY COUNTY**

An amendment to the Home Rule Charter of the County of Allegheny, Commonwealth of Pennsylvania, establishing a special purpose Children's Fund funded by an additional 0.25 mills to the applicable rate of taxation on all real property subject to taxation within the limits of Allegheny County.

**The Home Rule Charter of the County of Allegheny, Commonwealth of Pennsylvania is hereby amended by adding the following Article:**

**ARTICLE XV**

**CHILDREN'S FUND**

**SECTION 1. Creation of the Allegheny County Children's Fund**

Allegheny County hereby establishes a Children's Fund dedicated to the improvement of the general well-being of its children.

**SECTION 2. Funding**

a) The Allegheny County Children's Fund shall be continuously funded by automatically adding 0.25 mills to the real estate tax rate set each fiscal year pursuant to Article VII of the Allegheny County Home Rule Charter to meet annual budget expenditures.

b) The additional 0.25 mills shall be levied on all assessed taxable real property in Allegheny County effective January 1, 2019.

c) Notwithstanding Article IV of the Allegheny County Home Rule Charter, County Council shall not have the authority to reduce the additional 0.25 mills of property tax levied for the Children's Fund or to appropriate monies from the Children's Fund for other purposes.

**SECTION 3. Administration**

The Office of the Allegheny County Children's Fund is hereby established to administer the Allegheny County Children's Fund. Consistent with Article VI of the Allegheny County Home Rule Charter, the County Manager shall supervise the Office of the Allegheny County Children's Fund and its operations.

#### **SECTION 4. Children's Fund Advisory Commission**

The Chief Executive and County Council shall establish by ordinance the Allegheny County Children's Fund Citizens' Advisory Commission. The purpose of the Advisory Commission shall be to review and advise the work of the Office of the Allegheny County Children's Fund. The ordinance establishing the Advisory Commission shall provide for the number, terms of appointment, and confirmation of its members. The members of the Citizens' Advisory Commission shall have a demonstrated commitment to improving the well-being of children, knowledge of or experience in fields relevant to the program areas of the Allegheny County Children's Fund, and reflect Allegheny County's diverse communities. Neither immediate family members of nor county employees, elected officials or parties to any contracts of the Allegheny County Children's Fund shall serve as a member of the Citizens' Advisory Commission.

#### **Section 5. Children's Fund Operating Budget**

a) Each year, consistent with the processes outlined in Article VII of the Allegheny County Charter, the Manager shall prepare an annual operating budget for the Allegheny County Children's Fund. The first annual budget shall provide for the first disbursements from the Children's Fund beginning in January 1, 2020.

b) The resources of the Allegheny County Children's Fund shall be used to benefit children through services directed to the general well-being of Allegheny County children including services for early childhood learning, after school programs, and nutritious meals. The resources shall be distributed throughout Allegheny County based on (1) need, (2) effectiveness, and (3) fair and equitable allocation. The specific programming goals for the Allegheny Children's Fund shall be reviewed and updated in accordance with Section 7 of this Article.

#### **Section 6. Audit of Children's Fund**

Consistent with good government practices, each year the Allegheny County Children's Fund Citizens' Advisory Commission may recommend to the Office of the Allegheny County Children's Fund that a qualified independent auditor conduct a financial audit of the Allegheny County Children's Fund and be given free and unfettered access to the financial records of the Fund. Such audits shall be paid for in their entirety by the Allegheny County Children's Fund. The final audited financial statements of the Fund shall be publicly available, be accrual basis financial statements and be consistent with all financial reporting policies and with the generally accepted accounting principles prescribed by the American Institute of Certified Public Accountants. Nothing in this Section supersedes or preempts any applicable law regarding the audit or review of Allegheny County funds.

#### **Section 7. Continued Research on Needs of Children**

In addition to periodic financial audits provided in Section 6 of this Article, no less than every five (5) years a qualified independent firm shall conduct research on the needs of children across Allegheny County and provide that research to the Allegheny County Children's Fund Citizens' Advisory Commission. The Commission shall, on the basis of the independent research so provided, recommend the goals and programming focus of the Allegheny County Children's Fund for the next five (5) years to the Office of the Allegheny County Children's Fund. These goals shall determine the basis for the competitive processes for the awarding of funds. Each year the Commission shall further issue a report to the residents of Allegheny County on the state of children in our county as well as providing information on the goals of the fund, the investments being made and improvements achieved for the well-being of children in Allegheny County.