



MT. LEBANON
PENNSYLVANIA



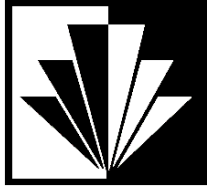
30 years later...



2026

MANAGER'S
RECOMMENDED
BUDGET

Mt. Lebanon Public Library moved into its space on Castle Shannon Boulevard in 1964. A few decades later, the building at 16 Castle Shannon Boulevard was in need of an expansion. In 1993, Commissioners approved a \$2.5 million bond issue and the library launched a capital campaign the following January. Work began on the renovation in October, 1995 and the library returned to its upgraded home on June 21, 1997.



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RECOMMENDED BY THE MANAGER NOVEMBER 1, 2025
MT. LEBANON, PENNSYLVANIA 15228

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2026 BUDGET MESSAGE

Commissioners and Fellow Residents:

It is my privilege to submit for your consideration the Manager's Recommended 2026 Budget. The budget is a financial plan of all municipal funds and represents the municipality's priorities, policies and goals. The Mt. Lebanon Home Rule Charter requires that on or before the first day of November of each year, the Manager shall submit to the Commission a proposed budget for the ensuing fiscal year. The budget document allows the Commission to determine the capital projects that will be funded, the level of services to be provided and the types of programs that will be delivered. The Charter requires that the total of proposed expenditures shall not exceed the total of estimated revenues. This proposed budget meets that requirement.

A comprehensive five-year Capital Improvement Program that represents the municipality's prioritized capital needs with a preliminary schedule of expenditures was submitted on August 1, 2025. A 2026 Comprehensive Fee Schedule has also been submitted. The Commission has received these documents and they are available, along with this recommended budget, on our website at www.mtlebanon.org and at the municipal building and library.

Local government has a responsibility to use prudent financial management as it provides certain core services. In order to continue the provision of these services, continued investment in municipal facilities is a necessity. In the recently completed *Ascend Lebo* Comprehensive Plan, survey respondents identified "Parks and Recreation Facilities" as the highest priority for where Mt. Lebanon should focus investment over the next decade. Furthermore, as part of the community surveys associated with the 2022 Parks Master Plan, two-thirds of respondents prioritized maintaining and enhancing existing facilities as a high priority. This budget recommends a bond issue with no associated tax increase to renovate some of our most heavily used facilities. The budget focuses on targeted upgrades to ensure continued operations and high level of service while maintaining fiscal responsibility. The budget further recognizes our

commitment to investment in the individuals who are ultimately responsible for the delivery of these services — our municipal employees.

In the interest of maintaining fiscal responsibility, the municipality is cognizant of significant tax increases impacting our residents from both the school district and the county over the last few years. The 2026 Manager's Recommended Budget proposes **no increase in real estate taxes**. Past decisions by the Mt. Lebanon Commission setting fees for service and real estate tax rates have enabled the municipality to maintain a strong financial position while having the resources to deliver high-quality services.

The 2026 Manager's Recommended Budget proposes completion of several capital improvements to municipal facilities financed through a bond issue of approximately \$6,000,000 to be paid over 10-15 years. Those projects include:

- Turf and fence replacement at Seymour and Middle Fields
- Clint Seymour Field Lighting Improvements
- Cedar Boulevard Parking Improvements
- Sunset Hills Park - Brafferton Field Improvements
- Library Revitalization Phase I
- Activate Uptown Phase I – Portal Enhancements

These projects build upon several recently completed studies and investments. The three capital projects in Main Park will enhance the existing turf field area, used by numerous athletic organizations, the school district, and the general public. Replacement turf will be installed covering Middle Field and Clint Seymour Field. Additionally, lighting is proposed for Clint Seymour Field to expand the hours of use at the southern end of the turf, addressing a major need for more available field time identified by the Parks and Recreation Advisory Board. Finally, the expansion of the existing Cedar Boulevard Parking lot at the southern end of the turf fields will provide additional parking for visitors and field users. These projects all build on the 2022 Parks Master Plan and are in line with the 2024

Main Park Strategic Plan.

Brafferton Field improvements proposed in the bond issue include a new entrance driveway and dedicated parking area, improvements to the field space and fencing, a children's play structure, and a multi-purpose sport court area. The Parks and Recreation Advisory Board and Commission have heard from several residents about existing on-street parking issues created by the high usage of the field space. The additional parking area will also provide stormwater management improvements. Additionally, during the Parks Master Plan process public input noted that adding children's play areas to the park would make it more useful for families.

Mt. Lebanon Library celebrated the 30th anniversary of its renovation in 2025. The proposed bond issue includes \$790,000 of the \$1.54 million for the first phase of a revitalization and reconfiguration project at the library. Grant funding is actively being sought to offset the costs of this phase and future phases of the library renovation. Phase one of the project focuses on improved accessibility and upgrades to the central core of the upper level including new ADA-compliant restrooms, refreshed flooring, larger access to the Children's Library and courtyard, a Sensory Room in the Children's Library, staff office reorganization and service desk enhancements, lighting upgrades, and HVAC modifications.

The final project proposed as part of the 2026 Bond Issue builds upon the Vibrant Uptown streetscape enhancement project. In 2025 the municipality completed the **ACTIVATE UPTOWN PLAN** to lay out a path of investment to further enhance the Uptown Business District. The first phase of the Activate Uptown Plan focuses on the Portal leading from Clocktower Plaza down to Parse Way and the T station.

In 2024, the municipality adopted a new **COMPREHENSIVE PLAN**, *Ascend Lebo*, which serves as a 10-year guiding document for the prioritization of municipal investments in

both capital projects and in shaping policy. This Plan will provide the path forward for Mt. Lebanon to continue to be a recognized regional leader in municipal governance. The implementation of the *Ascend Lebo* plan will position the municipality to adopt policies and fund projects that will benefit not only our residents, but our region as well, through strong partnerships with neighboring communities and regional organizations such as the Congress of Neighboring Communities (CONNECT.) In order to provide transparency to the public, the municipality launched a Dashboard on the municipal website to enable real-time tracking of the implementation of *Ascend Lebo*. Visit www.mtlebanon.org/comprehensiveplan to view the dashboard.

Several other planning initiatives are currently underway which will build on the work of *Ascend Lebo*. In 2025, the municipality selected a consulting team to conduct an update of the Zoning Ordinance (Chapter 20 of the municipal code) and the Subdivision and Land Development Ordinance (Chapter 16 of the municipal code). Updating these ordinances will provide a more accessible code for all users including homeowners, design professionals, and developers to encourage investment in Mt. Lebanon. Additionally, in collaboration with the Borough of Dormont, Mt. Lebanon is currently working on an **ACTIVE TRANSPORTATION PLAN** to provide recommendations for safety enhancements to make our rights-of-way safe for all users. The Plan is anticipated to be completed in 2026.

Looking into the future, in 2025 the municipality continued planning for the reconstruction of the South Parking Garage, adjacent to the municipal building on Washington Road. A 2023 structural analysis revealed the garage is nearing the end of its useful life and will need to be replaced in approximately five years. The municipality worked with a consulting firm to conduct a **SOUTH GARAGE FEASIBILITY STUDY** on the reconstruction of the garage and to assist in the preparation of a Request for Proposals to consider a Public-Private Partnership for

redevelopment of the site. Work on the plan, continued in 2025, which will enable the municipality to plan and prepare for the transition to a new structure.

To provide the high levels of service our residents expect from their local government, the municipality has continued to make investments in personnel. Our employees are the most important asset to our organization and ensure that services are delivered to our residents. In 2025 we celebrated the retirement of long-time Fire Chief Nick Sohyda and promoted Deputy Chief, Kurt Christofel to serve as Fire Chief. In order to continue to attract top talent and remain competitive in the marketplace, the municipality worked with a Wages and Benefits Consultant to analyze the current wage scale and other benefits offered to municipal employees. As a demonstration of our continued investment in our employees, the 2026 operating budget includes recommendations from the wages and benefits consultant to keep salaries in line with the market for their positions. The municipality is able to maintain a high level of service to our residents thanks to the high-quality employees on staff. In 2025 the municipality and United Police Society of Mt. Lebanon, the union representing our police officers, came to an agreement on a new four-year contract agreement without needing to go to arbitration.

Overall, the **OPERATING BUDGET** funds the expenditures required for daily functions related to the delivery of services, including personnel, facility and infrastructure maintenance, utilities, insurance and other costs. People are at the heart of every service the municipality provides. Included in the 2026 budget is the continued recommendation for the non-contractual wage scale to be adjusted with the Consumer Price Index (CPI-W), similar to the wage scale adjustments negotiated with the firefighter's union and public works union. The recently-completed police union contract includes a provision for police wage increases to be tied to CPI-W starting in 2027. In combination with the implementation of the Wages and Benefits consultant's recommendations, this should allow for the

municipality to hire competitively and to adapt quickly to changing market conditions.

INFRASTRUCTURE continues to be an area of focus for the municipality. Our surface and subsurface infrastructure will both receive significant investment in this budget, with **\$2.275 million** allocated to street reconstruction, **\$4.87 million** towards sanitary sewer improvements, and **\$690,880** towards storm sewer improvements. Mt. Lebanon was the first community in western Pennsylvania to institute a storm sewer fund. Over the last decade, that fund has enabled Mt. Lebanon to complete many impactful projects around the community that have abated areas that previously flooded. Additional investment in our storm sewer system is needed over the next decade. To have a sustainable and resilient infrastructure through responsible maintenance and expansion of our storm sewers, the municipality began increasing the Storm Water fee in 2024 continuing annually over the next decade. The funds will allow us to complete currently identified and future projects to collect and control stormwater.

Resilience and improvement of municipal **FACILITIES** continue to be addressed in the current budget. In 2025 the municipality issued a bond to conduct upgrades at the Swim Center, Tennis Center, Municipal Building, and Public Safety Building. The Swim Center upgrades included a new filtration system. The 2026 budget recommends further work on the exterior of the Public Safety Building, as well as exterior repairs to the Public Works Building. The proposed bond issue includes several additional projects to improve and enhance existing facilities.

The General Fund **FUND BALANCE** at year-end 2024 was 17.2% of expenditures. Projections for year-end 2025 have the municipality at a minimum within the Commission's goal of 12-15% of expenditures. On an annual basis, the municipality is ensuring a strong fund balance to be ready for any unexpected expenditures.

The **CAPITAL BUDGET** funds improvements or additions to facilities, infrastructure, and vehicles and is based on the first year of needs as

identified in the Capital Improvement Program (CIP), an annually revised document that guides the municipality's investments in public facilities and infrastructure over a five-year timeframe. This year's recommended capital projects can be found on page 13.

BRIEF OVERVIEW

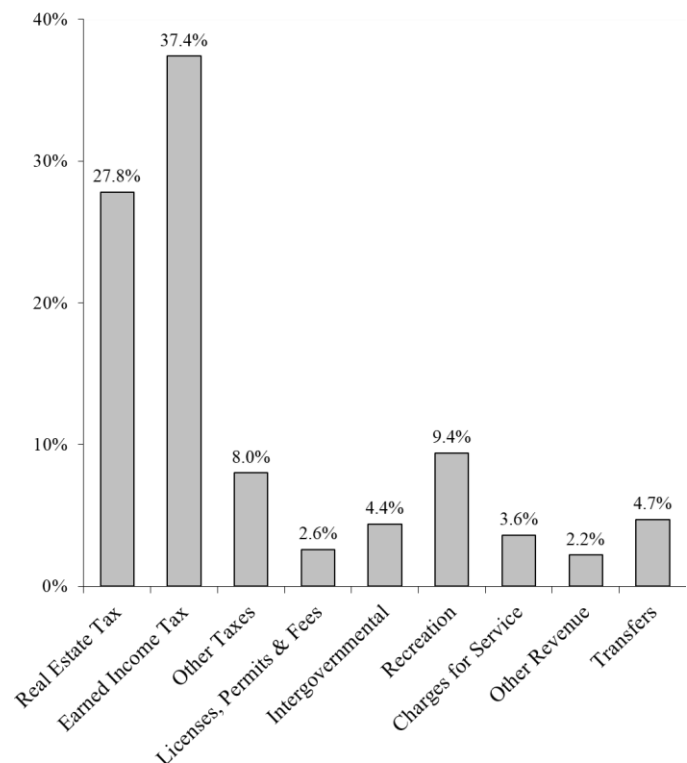
The total combined budget for all funds for 2026 is \$72.8 million, and the recommended operating budget totals \$43.2 million. The Manager's 2026 Recommended Budget can be summarized by the following key points:

- The property tax millage is proposed to remain at 4.5 mills.
- Allegheny County has not reassessed properties in the municipality since 2013; therefore, property assessments remain flat or declining due to property tax appeals.
- The earned income tax rate and real estate transfer tax rate are not proposed to change.
- No change in municipal rates for sewage processing.
- The storm water management fee will increase 12.5% to \$11.39 per month per ERU.
- The solid waste fee will increase 9% to \$345 per year per household unit.
- The total operating budget increases by 0.2% compared with the 2025 budget. Personnel services increase by 3.5%, contractual services decrease by 2.0%, and commodities decrease by 14.7%.
- Continued full funding of pension contributions and other post-employment benefits.
- The Recommended Budget includes capital items totaling over \$15.1 million.

GENERAL FUND REVENUES

2025 and 2026 revenues for the General Fund are compared in the following table:

	Revenues (in thousands of dollars)		Increase (Decrease)	
	Budget		Variance	%
	2025	2026		
Real Estate Tax	\$12,255	\$12,275	\$20	0.2
Earned Income Tax	15,774	16,512	738	4.7
Local Services Tax	425	450	25	5.9
Real Estate Transfer Tax	1,800	1,700	(100)	(5.6)
County Sales Tax	1,300	1,365	65	5.0
Utility Tax	29	29	0	0.0
Licenses & Permits	1,143	1,141	(2)	(0.2)
Fines	74	68	(6)	(8.1)
Investment & Rental	237	214	(23)	(9.7)
Intergovernmental	2,289	1,952	(337)	(14.7)
Recreation	3,866	4,134	268	6.9
Charges for Service & Other Revenue	2,810	2,283	(527)	(18.8)
Total Revenue	\$42,002	\$42,123	\$121	0.3
<u>Other Financing Sources</u>				
Transfers In - Operating	\$2,685	\$2,055	(\$630)	(23.5)
Use of Fund Balance	-	-	-	100.0
Total Other Financing Sources	\$2,685	\$2,055	(\$630)	(23.5)



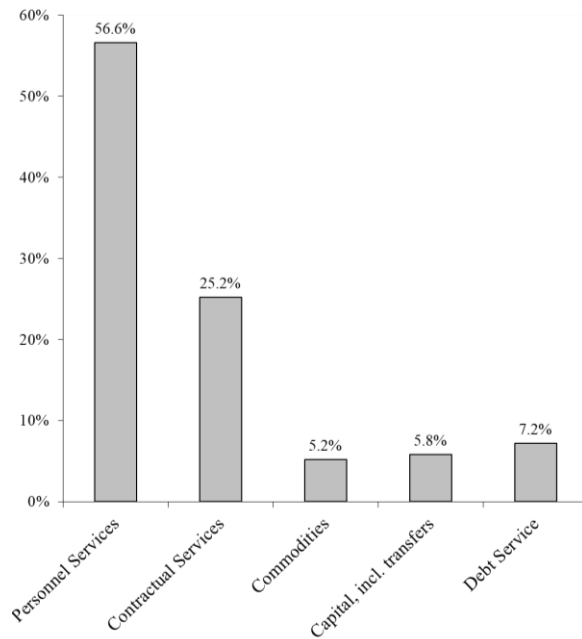
Notable changes in the 2026 revenue budget are as follows:

- Real estate tax is projected to increase slightly at .2% in 2026.
- Earned income tax (EIT) is projected to increase 4.7% versus the 2025 budget. Earned Income taxes have continued a steady growth rate.
- Real estate transfer tax is projected to decrease 5.6% due to recent market trends.
- Sales tax received through the additional 1% Allegheny County sales tax is projected to increase 5%, which is consistent with historical patterns.
- Intergovernmental revenue is projected to decrease 14.7%. There was a grant for the Fire Training Building received in 2025.
- Recreation revenue is increasing 6.9% . The Racket Center is a year-round revenue source and includes the addition of pickleball courts and more programs in 2026.
- Charges for Service and Other Revenue is decreasing by 18.7%. Insurance refunds and sidewalk assessments are not anticipated in the 2026 budget.
- Assigned fund balance is being used in 2026 for the installation of new turf at Middle and Clint Seymour Fields. These are dedicated funds from field rental and lights from the past 10+ years.

GENERAL FUND EXPENDITURES

The 2026 recommended expenditure budget for the General Fund totals \$44,178,250 including transfers. Operating expenditures are \$38,423,060. All General Fund budget expenditures compare with the previous year as follows:

Type of Expenditure Detail (in thousands of dollars)				
	Budget		Increase (Decrease)	
	2025	2026	Variance	%
Personnel Services:				
Regular Wages	\$13,682	\$14,349	\$667	4.9
Overtime Wages	1,294	1,353	59	4.6
Part-time Wages	1,931	1,920	(11)	(0.6)
Special Salaries	27	27	-	0.0
Fringe Benefits	7,236	7,362	126	1.7
Total	24,170	25,011	841	3.5
Contractual Services:				
Special Appropriations	3,232	3,260	28	0.9
Professional Services	2,134	1,797	(337)	(15.8)
Training	170	213	43	25.3
Memberships	38	40	2	5.3
Insurance	440	607	167	38.0
Utilities	1,299	1,555	256	19.7
Repairs & Maintenance	196	161	(35)	(17.9)
Printing & Photography	182	173	(9)	(4.9)
Postage	90	82	(8)	(8.9)
Rentals	144	198	54	37.5
Contractual Services	3,809	3,030	(779)	(20.5)
Total	11,734	11,116	(618)	(5.3)
Commodities:				
Office Supplies	31	33	2	6.5
Books & Periodicals	16	15	(1)	(6.3)
Equipment	1,522	1,133	(389)	(25.6)
Maintenance Supplies	751	721	(30)	(4.0)
Construction Supplies	40	44	4	10.0
Recreation & Resale Supplies	110	107	(3)	(2.7)
Botanical Supplies	33	33	-	0.0
Fuels & Lubricants	234	210	(24)	(10.3)
Total	2,737	2,296	(441)	(16.1)
Total Operating Expenditures	38,641	38,423	(218)	(0.6)
Capital Improvements	667	245	(422)	(63.3)
Debt Service	3,029	3,193	164	5.4
Total Expenditures	\$42,337	\$41,861	(\$476)	(1.1)
Other Financing Uses				
Transfers Out - Capital	\$2,174	\$2,317	\$143	6.6
Fund Balance Enhancements	\$176	-	-	0.0
Total Other Financing Uses	\$2,350	\$2,317	\$143	6.1



Personnel Services

The 2026 recommended budget includes 164 full-time employees.

<u>Employee Group</u>	<u>2025</u>	<u>2026</u>
Police Officers	46	46
Police Civilians	12	12
Fire	19	19
Recreation	16	16
Public Works	28	28
Community Development	9	9
Finance, Tax &	10	10
Information Services		
Administration & Public	6	6
Information		
Parking	7	7
Library	11	11
Total	<u>164</u>	<u>164</u>

Personnel services are increasing 3.5% percent. Variances include increases in contractual wage obligations, health care and workers compensation premiums while required pension contributions are decreasing.

Wage increases for employees not covered by a contract are increasing 2.54-4.00%. Non-contractual employees wages are being adjusted

per the recommendations of the 2025 compensation study. Police contractual employees are increasing 5.5% and fire and public works contractual employees are increasing 2.54%.

Contractual Services

The total cost of contractual services is decreasing by 5.3%, or \$619,070. The following are the most significant changes:

- Professional services are decreasing by 15.8% or \$336,940. The largest reductions are for the active transportation plan (\$80,000), the zoning update (\$150,000) and the implementation of Muncipity software (\$23,130), all in the 2025 Budget.
- Insurance costs have increased 38% or \$167,550. The non-employment insurance program was re-marketed in 2025. Due to increased losses in prior years, premiums rose significantly in 2025.
- Utilities are increasing 19.7% or \$255,630. ALCOSAN is increasing their rate 7%, Electric rates have increased due to supply constrained energy markets.
- Contractual services are decreasing 20.5%. The largest changes are the one-time traffic calming project on Scrubgrass, the one-time purchase of School Signal Flasher System Monitor, the hiatus on the residential sidewalk assessment in 2026, the one-time purchase of street tree program evaluation and the completion of the fall zone replacement projects at Highland Terrace and Williamsburg parks.

Commodities

The total cost of commodities in 2026 will decrease \$440,750 or 16.1%. The following are the most significant changes..

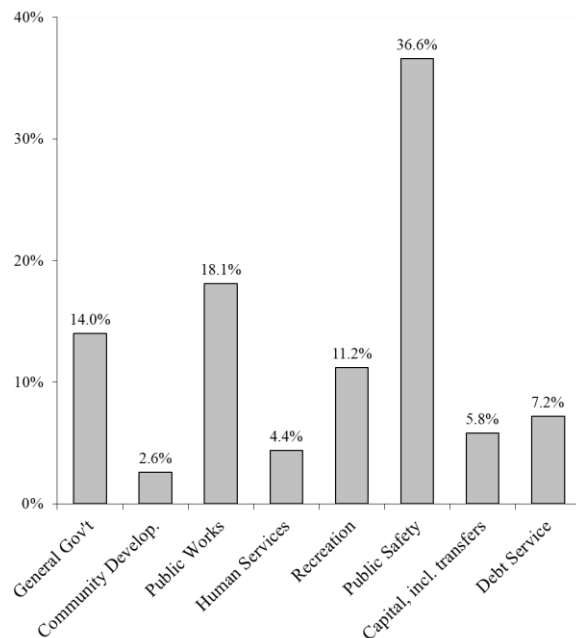
- Equipment costs will decrease 25.57% in 2026, or \$389,070.
- 2026 equipment purchases include:
 - One public works small dump truck with plow in Ice & Snow (\$148,000).

- Two police vehicles (\$145,200)
- One traffic vehicle (\$78,900).
- Axon body worn cameras year 3 of 5-year contract (\$33,350).
- Ballistic Helmets (\$79,800)

Costs by Function

The 0.6% decrease in the General Fund operating budget can be analyzed by comparing various municipal functions as follows:

Operating Budget by Function (in thousands of dollars)				
	<u>Budget</u>		<u>Increase (Decrease)</u>	
	<u>2025</u>	<u>2026</u>	<u>Variance</u>	<u>%</u>
General Gov.	\$5,795	\$6,199	\$404	7.0
Community Dev.	1,362	1,170	-192	(14.1)
Public Works	8,638	7,996	-642	(7.4)
Human Services	2,761	2,789	28	1.0
Recreation	4,769	4,944	175	3.7
Public Safety	15,316	15,325	9	0.1
Total	<u>\$38,641</u>	<u>\$38,423</u>	<u>-\$218</u>	<u>(0.6)</u>



- General government is increasing 7%. There are two new levels being recommended: A Boards and Authorities Dinner, and staff

customer service training. The largest increase is due to insurance premiums as discussed earlier.

- Community Development is decreasing 14.1%. A Zoning Code Update study was budgeted in 2025. There is also a new level budgeted for Civic Activities for planter upgrades in the Beverly Road business district.
- The General Fund portion of the public works budget is decreasing 7.4%. There is a hiatus from the residential sidewalk program in 2026. A list of one-time equipment and maintenance levels recommended in 2026 are listed below.
- Recreation is increasing 3.7% in 2026. There is the purchase of a new recreation department vehicle, and three repair projects.: Repair recreation center sidewalks, re-level the pool flooring, and place a railing by Tennis court 13.
- Public safety costs have increased 0.1%. There is a new level recommend for the purchase of ballistic helmets.

New or Expanded Service Levels

Program Budget

Boards and Authorities Dinner	\$18,000
Customer Service Training	7,000
Planter Replacement Beverly Road	3,300
Gutter Guards & Safety Tie Down Points	26,550
Masonry Facade Repairs	69,000
Community Center Sidewalk Repairs	60,000
Replace departmental vehicle	46,000
Re-leveling of Pool Floor	32,000
Ballistic Helmet Replacement	79,800

CAPITAL BUDGET

This year's budget continues the emphasis on capital improvements to maintain the infrastructure and improve the quality of life in Mt. Lebanon. It includes the municipal engineer's recommendation of \$2.3 million for the reconstruction of streets.

In addition, the budget recommends sanitary sewer work required by the consent order (\$4.8 million) funded by the Sewage Fund and storm water management work (\$690,880) funded by the Storm Water Fund and other sources. Other major capital items recommended for funding are primarily equipment replacement, infrastructure improvements or building improvements funded by the General Fund or the Capital Projects Fund.

General Fund

- Front end loader lease payments (\$28,330).
- Public Safety Center Exterior Improvements (\$117,500)

Capital Projects Fund

- Activate Uptown – LRT Portal (\$221,000)
- Clint Seymour Field Lighting (\$1,788,250)
- Middle and Seymour Fields Turf and Fence Replacement (\$1,310,000)
- Cedar Blvd. Parking Lot Phase II (\$456,440)
- Library Revitalization (\$1,540,000)
- Sunset Hills Park Phase II (\$1,710,000)

OTHER FUNDS BUDGET

Mt. Lebanon maintains four special revenue funds in the 2026 budget. The budget for these funds totals \$23,532,850. Expenditures related to refuse collection, state highway aid, storm water maintenance and sewage maintenance funds are included in the Public Works section of the document.

DEBT SERVICE

Principal payments of \$2,660,000 and interest payments of \$814,940 will be made in 2026 on various bond issues relating to general

government activities.

There is a recommendation for new debt service in the 2026 Budget (\$150,000) related to the approximately \$6.0 million recommended debt issuance.

PARKING FUND

The budget for the Parking Fund is presented separately because of the business-type nature of the fund. This fund is accounted for as an enterprise fund, which means certain revenues and expenditures are accounted for differently than governmental funds. Revenues are collected from the users of the parking system – lots, garages, and on-street spaces – and expenses include all costs for operating that system. The net income of the Parking Fund remains with the fund and will be used for capital improvements in the future. For 2026, revenues of the fund total \$2,372,760 and expenses total \$2,097,190 for a net surplus of \$275,570.

BUDGET SCHEDULE

The following schedule is proposed to meet the requirements of the Home Rule Charter.

Nov. 1	Budget submitted to Commission and put on public display
Nov. 11	Public hearing on the Manager's Recommended Budget; introduction of budget ordinance
Dec. 9	Public hearing on Commission revisions to the Manager's Recommended Budget; adoption and enactment

The Commission's budget review sessions will be held on:

- Thursday, **November 6, 2025**, at 6:00 p.m.
- Monday, **November 10, 2025**, at 6:00 p.m.
- Wednesday, **November 12, 2025**, at 6:00 p.m.
- Thursday, **November 13, 2025**, at 6:00 p.m.

All sessions will be held in Room C of the municipal building (710 Washington Road) and available to be viewed live on Zoom webinar format. Please visit the calendar on the municipal website (link below) and select meeting date to access webinar link.



<https://mtlebanon.org/calendar/>

In addition, all budget workshop sessions will be uploaded to Comcast channel 17, Verizon channel 34 and www.mtlebanon.org in the days following each meeting.

FUTURE REVENUE OPPORTUNITIES

The municipality continues to be an attractive community to developers. The following developments may be completed in 2026 and provide the municipality with additional revenues.

- 1701 Cochran Road - Approximately 20,000 sq. ft. mixed use commercial building. (delayed)
- 397 Old Gilkeson Road – The Commission granted final approval to the Black Oak Hill Land Development Plan to construct ten single-family attached homes on this site.
- Pennsylvania Boulevard – The Commission granted final approval to the Residences at Poplar project to construct five two-family dwellings (to consist of ten units in total) on a 0.98-acre parcel at the dead end of Pennsylvania Boulevard. As part of the project, the street will be improved to municipal standards and dedicated to the Municipality.

Other developmental opportunities that are available in 2026 include:

- 400 Washington Road - The property owner has indicated their interest in pursuing a multi-family development on this 1.98-acre site.

All of these developments should allow the municipality to generate additional revenues and continue to provide our residents with a consistent high level of service.

ACKNOWLEDGEMENTS

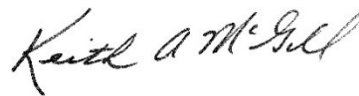
The annual budget process reflects the hard work of the entire municipal team who consistently deliver a high level of municipal services in the most cost effective way possible.

I would also like to acknowledge Andrew McCreery and Terri Windstein for their efforts to continually improve our budget process and advance our financial transparency.

I would also like to acknowledge Ian McMeans for his efforts and input in the preparation of this budget especially the budget message.

The municipal staff would like to recognize and thank the Commission for their dedication and support and looks forward to reviewing the proposed budget with you and the community.

Respectfully submitted,

A handwritten signature in black ink, reading "Keith A. McGill".

Keith A. McGill
Municipal Manager

2026 BUDGET RECAP

	General Fund	Special Revenue Funds	Capital Projects Fund	Governmental Funds Total	Parking Fund
Revenues					
<u>Taxes</u>					
Real Estate Tax	\$ 12,275,330	\$ -	\$ -	\$ 12,275,330	\$ -
Earned Income Tax	16,512,320	-	-	16,512,320	-
Local Services Tax	450,000	-	-	450,000	-
Real Estate Transfer Tax	1,700,000	-	-	1,700,000	-
County Sales Tax	1,365,000	-	-	1,365,000	-
Public Utility Realty Tax	29,000	-	-	29,000	-
Total Taxes	32,331,650	-	-	32,331,650	-
<u>Non-tax Revenues</u>					
Licenses, Permits & Fees	1,141,060	-	-	1,141,060	1,735,640
Fines, Forfeits & Penalties	68,000	44,000	-	112,000	325,640
Investment & Rental	213,900	315,000	-	528,900	311,380
Intergovernmental	1,951,470	877,000	750,000	3,578,470	-
Recreation	4,134,420	-	-	4,134,420	-
Charges for Service & Other Revenue	2,282,530	40,000	-	2,322,530	100
Assessments	-	21,168,240	-	21,168,240	-
Proceeds of Debt	-	-	5,754,690	5,754,690	-
Total Non-tax Revenues	9,791,380	22,444,240	6,504,690	38,740,310	2,372,760
Total Revenues	42,123,030	22,444,240	6,504,690	71,071,960	2,372,760
Expenditures					
<u>Operating Expenditures</u>					
General Government	\$ 6,198,820	\$ 168,000	\$ -	\$ 6,366,820	\$ -
Community Development	1,170,080	-	-	1,170,080	-
Public Works	7,995,750	4,583,170	-	12,578,920	-
Human Services	1,953,920	-	-	1,953,920	-
Recreation	4,944,330	-	-	4,944,330	-
Public Safety	16,160,160	-	-	16,160,160	-
Parking Services	-	-	-	-	1,997,190
Total Operating Expenditures	38,423,060	4,751,170	-	43,174,230	1,997,190
Capital Improvements	245,000	-	15,187,400	15,432,400	-
Debt Service	3,193,360	281,580	-	3,474,940	-
Payments to ALCOSAN	-	10,700,000	-	10,700,000	-
Total Expenditures	41,861,420	15,732,750	15,187,400	72,781,570	1,997,190
Excess (Deficiency) of Revenues Over Expenditures	261,610	6,711,490	(8,682,710)	(1,709,610)	375,570
Other Financing Sources (Uses)					
Transfers In	1,534,220	-	8,682,710	10,216,930	-
Transfers Out - Operating	-	(1,434,220)	-	(1,434,220)	(100,000)
Transfers Out - Capital	(2,316,830)	(6,365,880)	-	(8,682,710)	-
Total Other Financing Sources (Uses)	(782,610)	(7,800,100)	8,682,710	100,000	(100,000)
Surplus to/(Use of) Assigned Fund Balance	\$ (521,000)	\$ (1,088,610)	\$ -	\$ (1,609,610)	\$ 275,570

2026 BUDGET COMPARISON

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenues				
<u>Taxes</u>				
Real Estate Tax	\$ 13,443,752	\$ 12,147,633	\$ 12,254,400	\$ 12,275,330
Earned Income Tax	15,002,005	15,576,092	15,773,800	16,512,320
Local Services Tax	478,617	467,008	425,000	450,000
Real Estate Transfer Tax	2,139,858	1,853,989	1,800,000	1,700,000
County Sales Tax	1,395,196	1,293,316	1,300,000	1,365,000
Public Utility Realty Tax	28,748	30,913	29,000	29,000
Total Taxes	32,488,176	31,368,951	31,582,200	32,331,650
<u>Non-tax Revenues</u>				
Licenses, Permits & Fees	1,236,692	1,055,039	1,143,360	1,141,060
Fines, Forfeits & Penalties	99,344	144,461	96,000	112,000
Investment & Rental	1,043,386	1,090,940	558,690	528,900
Intergovernmental	3,352,371	2,606,310	3,955,030	3,578,470
Recreation	3,285,930	3,473,787	3,866,250	4,134,420
Charges for Service & Other Revenue	2,604,851	3,946,495	2,911,920	2,322,530
Assessments	12,837,116	16,232,436	20,199,100	21,168,240
Proceeds of Debt	-	-	4,897,180	5,754,690
Total Non-tax Revenues	24,459,690	28,549,468	37,627,530	38,740,310
Total Revenues	56,947,866	59,918,419	69,209,730	71,071,960
Expenditures				
<u>Operating Expenditures</u>				
General Government	5,506,536	5,577,415	5,955,600	6,366,820
Community Development	1,016,321	1,023,070	1,362,210	1,170,080
Public Works	10,426,679	11,348,662	12,926,290	12,578,920
Human Services	1,812,072	1,834,023	1,925,730	1,953,920
Recreation	3,701,631	4,458,148	4,769,040	4,944,330
Public Safety	15,265,752	15,183,214	16,151,570	16,160,160
Total Operating Expenditures	37,728,991	39,424,532	43,090,440	43,174,230
Capital Improvements	8,905,104	10,692,404	16,080,480	15,432,400
Debt Service	3,324,183	3,315,168	3,308,970	3,474,940
Payments to ALCOSAN	8,691,162	9,073,586	10,300,000	10,700,000
Total Expenditures	58,649,440	62,505,690	72,779,890	72,781,570
Excess (Deficiency) of Revenues Over Expenditures	(1,701,574)	(2,587,271)	(3,570,160)	(1,709,610)
Other Financing Sources (Uses)				
Transfers In	6,107,153	8,274,083	11,014,090	10,216,930
Transfers Out - Operating	(1,167,343)	(1,410,312)	(1,392,180)	(1,434,220)
Transfers Out - Capital	(4,865,694)	(6,647,749)	(9,521,910)	(8,682,710)
Total Other Financing Sources (Uses)	74,116	216,022	100,000	100,000
Surplus to/(Use of) Assigned Fund Balance	\$ (1,627,458)	\$ (2,371,249)	\$ (3,470,160)	\$ (1,609,610)

Note: Schedule includes only governmental funds – General, Special Revenue and Capital Projects

2026 BUDGET COMPARISON BY OBJECT

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
<u>Personnel Services</u>				
Regular Wages	\$ 12,269,191	\$ 12,855,344	\$ 13,681,970	\$ 14,348,630
Overtime Wages	1,590,266	1,363,805	1,294,130	1,353,570
Part-time Wages	1,559,173	1,647,607	1,930,710	1,919,700
Special Salaries	26,890	26,680	27,400	27,400
Fringe Benefits	7,122,547	7,098,467	7,235,750	7,362,330
Total Personnel Services	22,568,067	22,991,903	24,169,960	25,011,630
<u>Contractual Services</u>				
Special Appropriations	2,706,076	2,832,616	3,231,970	3,260,360
Professional Services	1,880,857	1,839,695	2,133,910	1,796,970
Training	94,707	117,967	170,300	212,850
Memberships	32,784	34,576	38,470	40,320
Insurance	364,237	392,124	439,800	607,350
Utilities	1,336,297	1,487,862	1,604,280	1,866,910
Repairs & Maintenance	207,963	173,612	195,800	160,800
Printing & Photography	150,530	166,134	181,920	172,660
Postage	79,751	90,162	97,400	95,240
Rentals	158,169	131,771	143,730	197,910
Contractual Services	6,086,270	6,931,195	7,676,440	7,185,520
Total Contractual Services	13,097,641	14,197,714	15,914,020	15,596,890
<u>Commodities</u>				
Office Supplies	22,322	22,626	31,400	33,400
Books & Periodicals	6,113	7,830	16,010	15,170
Equipment	854,283	1,033,632	1,521,750	1,132,680
Maintenance Supplies	839,909	834,826	1,020,500	990,530
Construction Supplies	31,224	46,095	39,700	43,700
Recreation & Resale Supplies	83,940	77,663	109,800	106,510
Botanical Supplies	23,030	18,626	33,400	33,400
Fuels & Lubricants	202,462	193,617	233,900	210,320
Total Commodities	2,063,283	2,234,915	3,006,460	2,565,710
Total Operating Expenditures	\$ 37,728,991	\$ 39,424,532	\$ 43,090,440	\$ 43,174,230

Note: Schedule includes only governmental funds – General, Special Revenue and Capital Projects

2026 BUDGET GENERAL FUND COMPARISON

	2025 Budget	2025 Projection	Variance	2026 Budget	Variance
Revenues					
<u>Taxes</u>					
Real Estate Tax	\$ 12,254,400	\$ 12,200,000	\$ (54,400)	\$ 12,275,330	\$ 20,930
Earned Income Tax	15,773,800	16,350,000	576,200	16,512,320	738,520
Local Services Tax	425,000	450,000	25,000	450,000	25,000
Real Estate Transfer Tax	1,800,000	1,900,000	100,000	1,700,000	(100,000)
County Sales Tax	1,300,000	1,340,000	40,000	1,365,000	65,000
Public Utility Realty Tax	29,000	29,000	-	29,000	-
Total Taxes	31,582,200	32,269,000	686,800	32,331,650	749,450
<u>Non-tax Revenues</u>					
Licenses, Permits & Fees	1,143,360	1,125,000	(18,360)	1,141,060	(2,300)
Fines, Forfeits & Penalties	74,000	70,000	(4,000)	68,000	(6,000)
Investment & Rental	236,500	250,000	13,500	213,900	(22,600)
Intergovernmental	2,289,350	2,568,150	278,800	1,951,470	(337,880)
Recreation	3,866,250	3,800,000	(66,250)	4,134,420	268,170
Charges for Service & Other Revenue	2,810,050	3,050,000	239,950	2,282,530	(527,520)
Total Non-tax Revenues	10,419,510	10,863,150	443,640	9,791,380	(628,130)
Total Revenues	42,001,710	43,132,150	1,130,440	42,123,030	121,320
Expenditures					
<u>Operating Expenditures</u>					
General Government	5,794,510	5,786,000	(8,510)	6,198,820	404,310
Community Development	1,362,210	1,302,210	(60,000)	1,170,080	(192,130)
Public Works	8,638,150	8,453,150	(185,000)	7,995,750	(642,400)
Human Services	1,925,730	1,889,100	(36,630)	1,953,920	28,190
Recreation	4,769,040	4,869,040	100,000	4,944,330	175,290
Public Safety	16,151,570	16,311,570	160,000	16,160,160	8,590
Total Operating Expenditures	38,641,210	38,611,070	(30,140)	38,423,060	(218,150)
Capital Improvements	666,790	704,230	37,440	245,000	(421,790)
Debt Service	3,028,630	2,776,160	(252,470)	3,193,360	164,730
Total Expenditures	42,336,630	42,091,460	(245,170)	41,861,420	(475,210)
Excess (Deficiency) of Revenues Over Expenditures	(334,920)	1,040,690	1,375,610	261,610	596,530
Other Financing Sources (Uses)					
Transfers In	1,492,180	1,490,000	(2,180)	1,534,220	42,040
Transfers Out - Operating	-	-	-	-	-
Transfers Out - Capital	(2,174,430)	(2,160,000)	14,430	(2,316,830)	(142,400)
Total Other Financing Sources (Uses)	(682,250)	(670,000)	12,250	(782,610)	(100,360)
Surplus to/(Use of) Fund Balance	\$ (1,017,170)	\$ 370,690	\$ 1,387,860	\$ (521,000)	\$ 496,170

ZERO BASED BUDGETING PRESENTATION

Mt. Lebanon has again prepared its budget using the technique known as Zero Based Budgeting (ZBB). This technique requires that the budget process begin at zero and each area of activity be justified as if it were new. This is the reverse of the normal budget process which focuses on merely increasing the previous year expenditure levels.

The method used to develop a zero-based budget begins with the identification of decision packages - those programs for which separate cost figures can be maintained. After the decision packages are identified, service levels are developed for each package. Service levels begin with the minimum operating level, and each successive level provides increased service at its incremental cost. The use of service levels is best compared to building blocks - each level is unable to stand without the previous level.

After the incremental costs are determined for the various service levels, the various levels are ranked in order of overall priority of importance to municipal operations. This ranking process also starts anew each year; the level ranking clearly establishes the goals for the coming year.

The example of a decision package below shows the various components of each package.

		SCHOOL CROSSING PROTECTION		Decision Package Title
Description of Package Purpose		Mt. Lebanon provides for school crossing guards during the school year at 40 posts. Substitute guards are included to ensure full coverage. Supervision and training of the guards is also included. Guard costs are shared with the school district.		
		2024 Actual:	\$ 568,105	Comparative Figures
		2025 Budget:	\$ 599,010	
		<u>2026 Service Level Options</u>		Incremental Cost of Service Levels
		S/L Rank	S/L Cost	
Decision Package Ranking		1	\$ 500,890	Total Recommended Budget
		*2	84,040	
		** 3	38,890	Cumulative Cost of Service Levels
			623,820	
		<u>Service Level Narrative</u>		
		1 <u>Crossing Guards</u> . Employs a total of 40 guards and approximately 15 substitute guards for entire school year.		
		2 <u>Year-round Supervision (Current Level)</u> . Includes one full-time civilian supervisor that handles schedules, payroll and call-offs as well as training and day-to-day problems.		
		3 <u>Enhanced Crossing Guard Services</u> . Allows for additional crossing guard posts as student pedestrian traffic increases, without sacrificing existing crossing guard posts. Reduces the need for the crossing guard supervisor to assume duties at various posts as vacancies arise unexpectedly. Adds four guards and two substitutes.		

* Indicates current 2025 level of funding.

** Line indicates proposed 2026 level of funding. Any items above the line are funded; any items below line are not funded.

2026 SERVICE LEVEL RANKINGS

Rank	Functional Area	Decision Unit	Decision Package	Level	Cost	Page
1	Debt Service	Debt Service	Required Debt Payments	1/2	3,324,940	75
2	Public Safety	Police Field Services	Minimum Patrol Service	1/6	3,798,720	68
3	Public Works	Refuse Collection	Weekly Refuse Collection and Bi-Weekly Recycling	1/2	3,634,770	46
4	Public Works	Sanitary Sewers	Emergency Sewer Line Repairs	1/4	141,950	44
5	Public Safety	Fire Protection	Full Volunteer Company	1/9	620,760	66
6	General Government	General Management	Basic Services	1/5	341,320	28
7	Public Works	Ice and Snow Control	Minimum Response	1/5	518,610	42
8	General Government	Treasury/Tax Collection	Treasury Management	1/6	35,920	30
9	General Government	Treasury/Tax Collection	Earned Income Tax Collection	2/6	202,700	30
10	General Government	Employment Benefits	State Pension Contribution	1/2	1,479,630	32
11	General Government	Legal Services	General Services	1/2	307,310	28
12	General Government	Treasury/Tax Collection	Real Estate Tax Collection	3/6	132,230	30
13	Community Development	Engineering Services	Basic Engineering	1/1	42,450	34
14	General Government	Financial Management	Basic Service	1/3	555,160	28
15	Public Works	Storm Sewers	Emergency Sewer Line Repairs	1/4	63,230	45
16	Public Safety	Police Administration	Minimum Administration	1/5	313,180	67
17	Public Safety	Fire Protection	Weekday Career Staffing	2/9	767,210	66
18	Public Safety	Police Field Services	Reactive Patrol Service	2/6	1,023,120	68
19	Capital	Capital Improvements	Sanitary Sewer Improvements	1/22	4,870,000	73
20	General Government	Information Services	Systems Administration	1/5	463,690	29
21	Community Development	Building Inspection	Minimum Inspection	1/3	385,650	35
22	Public Works	Street Maintenance	Emergency Patching	1/10	178,590	39
23	General Government	Treasury/Tax Collection	Local Services Tax Collection	4/6	7,650	30
24	General Government	Insurance	Comprehensive Coverage	1/1	607,350	32
25	Public Works	Public Works Administration	Basic Administration	1/5	344,640	39
26	Public Works	Traffic Signs and Painting	Damaged Sign Replacements	1/3	106,740	43
27	Public Works	Traffic Planning and Signals	Traffic Signal Maintenance	1/6	157,470	42
28	General Government	Employment Benefits	Other Non-allocated Benefits	2/2	5,780	32
29	General Government	Treasury/Tax Collection	Liened Real Estate Tax Collection	5/6	2,500	30
30	Public Works	Street Lighting	Arterial Streets and Parks	1/4	87,120	44
31	Public Works	Ice and Snow Control	Arterial Streets	2/5	33,210	42
32	Public Safety	Police Support Services	Support Service	1/4	259,400	69
33	Public Works	Sanitary Sewers	Cleaning and Inspection Program	2/4	141,220	44
34	Public Works	Storm Sewers	Minimum Maintenance	2/4	59,230	45
35	Public Safety	Fire Protection	24-Hour Career Staffing	3/9	1,214,230	66
36	Public Works	Municipal Building	Basic Cleaning and Operations	1/5	266,240	47
37	Public Safety	Police Field Services	Intermediate Patrol Service	3/6	726,760	68
38	Public Works	Equipment Maintenance	General Maintenance and Basic Repair Service	1/3	562,820	53
39	Public Works	Public Safety Center	Basic Cleaning and Operations	1/4	348,140	47
40	Public Safety	Investigative Services	Assignment Level	1/6	284,340	69
41	Public Works	Parks Maintenance	Mowing and Refuse Control	1/11	415,700	50
42	Human Services	Library	Basic Appropriation	1/4	1,383,860	55
43	Public Works	Library Building	Basic Cleaning and Operations	1/3	236,750	50
44	Public Works	Public Works Building	Basic Cleaning and Operations	1/8	165,850	48
45	Capital	Capital Improvements	Street Reconstruction	2/22	2,275,000	73
46	Public Works	Public Safety Center	Regular Weekly Cleaning	2/4	44,010	47

2026 SERVICE LEVEL RANKINGS

Rank	Functional Area	Decision Unit	Decision Package	Level	Cost	Page
47	Recreation	Ice Rink	Basic Operation	1/4	1,404,780	61
48	Recreation	Swimming Center	Full Operation	1/8	680,220	62
49	Public Safety	Investigative Services	Evidence-Property Control/Court Liaison	2/6	182,590	69
50	Public Works	Forestry	Tree Removal and Maintenance	1/6	201,590	52
51	Public Works	Library Building	Regular Weekly Cleaning	2/3	39,000	50
52	Public Safety	Animal Control	Mt. Lebanon Animal Control	1/3	136,280	72
53	Public Works	Traffic Signs and Painting	School Zone and Street Painting	2/3	60,380	43
54	Public Works	Parks Maintenance	Repairs and General Maintenance	2/11	177,260	50
55	General Government	Office Services	Full Office Service	1/2	106,160	31
56	Public Works	Municipal Building	Regular Weekly Cleaning	2/5	33,410	47
57	Public Safety	Fire Protection	Proactive Services	4/9	1,087,490	66
58	Recreation	Golf Course	Minimum Operation	1/6	474,070	60
59	Recreation	Racket Center	Outdoor Operations	1/9	393,220	60
60	Recreation	Recreation Management	Program Assistance	1/4	382,730	59
61	Recreation	Community Center	Basic Service	1/3	203,670	63
62	General Government	Financial Management	Administrative Support	2/3	5,810	28
63	Public Works	Pedestrian Routes	Municipal Property	1/5	14,510	41
64	Public Works	Traffic Planning and Signals	Minimum Traffic Engineering	2/6	29,500	42
65	Public Works	Street Maintenance	Basic Repair	2/10	384,100	39
66	Public Safety	School Crossing Protection	Crossing Guards	1/3	500,890	71
67	Public Safety	Traffic Safety	Basic Traffic Enforcement	1/3	359,960	70
68	Public Works	Public Works Administration	Operating Superintendent	2/5	116,320	39
69	Public Works	Street Lighting	Collector Streets	2/4	137,280	44
70	Public Works	Ice and Snow Control	Salt Boxes and Sidewalks	3/5	91,710	42
71	Public Safety	Traffic Safety	Increased Traffic Enforcement and Supervision	2/3	400,680	70
72	Public Works	Public Works Building	Regular Weekly Cleaning	2/8	24,360	48
73	Public Works	Public Safety Center	Additional Cleaning and Preventative Maintenance	3/4	10,710	47
74	Public Works	Curbs	Repairs and Patching	1/5	17,210	40
75	Public Safety	Medical Rescue Team South Authority	MRTSA Appropriation	1/1	835,120	72
76	Public Safety	Animal Control	Basic Cooperative Coverage	2/3	263,190	72
77	Community Development	Civic Activities	Holiday Celebrations	1/5	8,870	35
78	Public Works	Planting Areas	Washington Road	1/2	11,000	52
79	Recreation	Seasonal Programs	Full Program	1/1	502,460	59
80	General Government	Public Information Office	Municipal Information	1/6	214,790	30
81	Public Safety	Police Administration	Police Administration	2/5	287,520	67
82	Public Safety	Animal Control	Expanded Cooperative Coverage	3/3	174,760	72
83	Community Development	Planning	Basic Service	1/2	133,310	34
84	Public Works	Sanitary Sewers	Current Sewer Line Repairs	3/4	213,220	44
85	Public Works	Storm Sewers	Current Maintenance Service	3/4	145,020	45
86	Public Works	Sanitary Sewers	Maintenance Service	4/4	351,140	44
87	Public Works	Storm Sewers	Video Testing	4/4	49,980	45
88	Public Works	Municipal Building	Additional Cleaning and Preventative Maintenance	3/5	21,350	47
89	Public Safety	Police Field Services	Proactive Patrol Service	4/6	797,650	68
90	Public Safety	Community Outreach Unit	Basic Program	1/3	213,990	71
91	Public Works	Street Sweeping	Leaf Collection	1/5	350,380	45
92	Public Works	Traffic Signs and Painting	Sign Replacement	3/3	72,370	43

2026 SERVICE LEVEL RANKINGS

Rank	Functional Area	Decision Unit	Decision Package	Level	Cost	Page
93	Recreation	Racket Center	Platform Tennis Facility Basic Operation	2/9	34,760	60
94	Public Works	Library Building	Additional Cleaning and Preventative Maintenance	3/3	17,150	50
95	Public Works	Pedestrian Routes	Arterial Pedestrian Routes	2/5	39,390	41
96	Public Works	Ice and Snow Control	Eight Crews	4/5	214,400	42
97	Public Works	Traffic Planning and Signals	General Traffic Engineering	3/6	17,500	42
98	Public Works	Curbs	Basic Reconstruction	2/5	106,680	40
99	Public Works	Forestry	Basic Tree Trimming	2/6	226,920	52
100	Recreation	Golf Course	Full Operations	2/6	195,720	60
101	Public Works	Pedestrian Routes	Local Street Program	3/5	127,640	41
102	Public Works	Street Maintenance	Systematic Repair	3/10	118,760	39
103	Public Works	Forestry	Replacement Planting	3/6	196,200	52
104	Human Services	Outreach Program	Municipal Support	1/1	120,000	55
105	Public Works	Traffic Planning and Signals	Preventative Signal Maintenance	4/6	5,380	42
106	General Government	Public Information Office	Digital and Online Services	2/6	149,440	30
107	Public Works	Street Sweeping	Complete Leaf Collection	2/5	124,820	45
108	Public Safety	Emergency Management	Maintenance and Management of Emergency Operations Facilities	1/2	54,590	67
109	Public Safety	Investigative Services	Youth Service	3/6	175,700	69
110	Capital	Capital Improvements	Storm Water Management	3/22	690,880	73
111	Human Services	Community Organizations	Required RAD Payment	1/4	15,000	56
112	Public Works	Street Maintenance	Street Crack Repairs	4/10	18,000	39
113	Public Safety	School Crossing Protection	Year-round Supervision	2/3	84,040	71
114	Public Works	Street Lighting	Limited Midblock Lighting	3/4	46,800	44
115	Public Works	Curbs	Systematic Reconstruction	3/5	44,520	40
116	Public Works	Street Sweeping	Contractual Business District Sweeping	3/5	14,000	45
117	Public Works	Planting Areas	High Visibility Plantings	2/2	27,690	52
118	Public Works	Street Maintenance	Additional Systematic Repair	5/10	150,590	39
119	Public Works	Street Maintenance	Brick Restoration	6/10	75,330	39
120	Public Safety	Investigative Services	Supervision	4/6	204,540	69
121	Community Development	Building Inspection	Building Inspector/Code Enforcement Officer	2/3	84,730	35
122	Public Safety	Police Administration	Full Police Administration	3/5	203,830	67
123	Public Safety	Police Support Services	Police Information System	2/4	82,410	69
124	Public Safety	Fire Protection	Fire & Life Safety Education Program	5/9	157,830	66
125	General Government	General Management	Support Services	2/5	424,350	28
126	Community Development	Economic Development	Basic Service	1/1	203,960	34
127	Public Works	Public Works Administration	Facilities and Parks Coordinator	3/5	27,940	39
128	Public Safety	Police Administration	Social Services Coordinator	4/5	101,600	67
129	Public Safety	Fire Protection	Full Fire Prevention Services	6/9	125,370	66
130	Human Services	Library	Standard Appropriation	2/4	224,340	55
131	Public Safety	Community Outreach Unit	School Resource Officer	2/3	170,600	71
132	Capital	Capital Improvements	Front End Loader	4/22	28,330	73
133	General Government	Information Services	Systems and Network Maintenance	2/5	109,930	29
134	Public Works	Public Works Administration	Geographic Information System (GIS)	4/5	115,320	39
135	Public Works	Ice and Snow Control	Current Routes & Continuous Service	5/5	33,210	42
136	Public Safety	Investigative Services	Full Drug Enforcement	5/6	209,340	69
137	Human Services	Library	Additional Appropriation	3/4	152,720	55
138	General Government	Public Information Office	Municipal/Community Magazine	3/6	617,760	30

2026 SERVICE LEVEL RANKINGS

Rank	Functional Area	Decision Unit	Decision Package	Level	Cost	Page
139	Recreation	Racket Center	Indoor Operations	3/9	490,690	60
140	Public Safety	Fire Protection	Supplemental Staffing	7/9	25,790	66
141	Public Safety	Community Outreach Unit	Current Program	3/3	191,990	71
142	Capital	Capital Improvements	Backhoe Replacement	5/22	180,000	73
143	Capital	Capital Improvements	Forestry Wood Chipper	6/22	120,000	73
144	General Government	Information Services	IT Support	3/5	91,620	29
145	Community Development	Planning	Urban Planning and Sustainability Coordinator	2/2	110,750	34
146	General Government	Financial Management	Intergovernmental Finance Functions	3/3	113,590	28
147	General Government	Legal Services	Other Counsel	2/2	75,830	28
148	Public Safety	Police Field Services	Ballistic Helmet Replacement	5/6	79,800	68
149	Public Works	Street Sweeping	Residential Street Sweeping	4/5	51,000	45
150	Recreation	Swimming Center	Seasonal Co-Pool Manager Positions	2/8	34,010	62
151	General Government	Information Services	Internet and Cable	4/5	61,940	29
152	General Government	General Management	Intergovernmental Organizations	3/5	10,910	28
153	Public Works	Firing Range	Maintenance and Operations	1/3	48,700	49
154	Public Works	Equipment Maintenance	Additional Maintenance and Repair Services	2/3	107,400	53
155	Public Works	Street Lighting	Additional Midblock Lighting	4/4	46,800	44
156	Community Development	Civic Activities	Community Activities	2/5	68,450	35
157	Public Works	Traffic Planning and Signals	Traffic Calming Investigative Process	5/6	10,000	42
158	Capital	Capital Improvements	Public Safety Center Exterior Improvements	7/22	117,500	73
159	Public Works	Forestry	Increase Forestry Service	4/6	40,000	52
160	Public Safety	Police Support Services	Community-Based Surveillance Cameras	3/4	44,890	69
161	Public Works	Street Maintenance	Bituminous Pavement Rejuvenation	7/10	44,100	39
162	General Government	Public Information Office	Staff Customer Service Training	4/6	7,000	30
163	Recreation	Community Center	Sidewalk Repair	2/3	60,000	63
164	Recreation	Recreation Management	Replace Departmental Vehicle	2/4	46,000	59
165	Community Development	Civic Activities	4th of July	3/5	51,870	35
166	Public Works	Public Works Building	Additional Cleaning and Preventative Maintenance	3/8	15,650	48
167	General Government	General Management	Meeting Support	4/5	5,680	28
168	Public Works	Refuse Collection	Yard Waste Drop-off and Curbside Collection	2/2	69,930	46
169	Community Development	Civic Activities	Planter Replacement Beverly Road	4/5	3,300	35
170	Public Works	Parks Maintenance	Deer Management	3/11	57,000	50
171	General Government	Information Services	Electronic Records Retention and Storage	5/5	30,000	29
172	Community Development	Building Inspection	Expanded Code Enforcement	3/3	76,740	35
173	Public Works	Curbs	Additional Systematic Reconstruction	4/5	47,880	40
174	Public Works	Firing Range	Regular Weekly Cleaning	2/3	8,380	49
175	Public Works	Public Works Building	Gutter Guards & Safety Tie-Down Points	4/8	26,550	48
176	General Government	Office Services	Customer Service Center Virtual Welcome	2/2	3,600	31
177	Public Works	Firing Range	Specialized Cleaning and Supplies	3/3	25,200	49
178	Recreation	Swimming Center	Re-leveling of Pool Floor	3/8	32,000	62
179	General Government	General Management	Boards and Authorities Dinner	5/5	18,000	28
180	Public Works	Parks Maintenance	Preventative Fence Maintenance Program	4/11	16,000	50
181	Capital	Capital Improvements	Rescue Tool Replacement	8/22	125,000	73
182	Recreation	Racket Center	Railing by Court 13	4/9	10,000	60
183	Public Works	Parks Maintenance	Invasive Species Control	5/11	10,000	50
184	Public Works	Parks Maintenance	Parks & Fields Signage	6/11	10,000	50

2026 SERVICE LEVEL RANKINGS

Rank	Functional Area	Decision Unit	Decision Package	Level	Cost	Page
185	Public Works	Parks Maintenance	Volunteer Plantings and Materials	7/11	5,000	50
186	General Government	Public Information Office	Paid Summer Internship	5/6	4,690	30
187	Human Services	Library	E-Resources Appropriation	4/4	18,000	55
188	Human Services	Community Organizations	Mt. Lebanon Partnership	2/4	30,000	56
189	Human Services	Community Organizations	Historical Society	3/4	10,000	56
190	General Government	Treasury/Tax Collection	Summer Intern	6/6	6,480	30
191	Public Works	Public Works Building	Masonry Facade Repairs	5/8	69,000	48
192	Debt Service	Debt Service	New Debt Service	2/2	150,000	75
193	Capital	Capital Improvements	Activate Uptown - LRT Portal	9/22	221,000	73
194	Capital	Capital Improvements	Clint Seymour Field Lighting	10/22	1,788,250	73
195	Capital	Capital Improvements	Middle and Seymour Fields Turf and Fence Replacement	11/22	1,310,000	73
196	Capital	Capital Improvements	Cedar Boulevard Parking Lot Phase II	12/22	456,440	73
197	Capital	Capital Improvements	Library Revitalization	13/22	1,540,000	73
198	Capital	Capital Improvements	Sunset Hills Park Phase II	14/22	1,710,000	73
199	Public Works	Parks Maintenance	Fall Zone Replacement	8/11	87,500	50
200	Capital	Capital Improvements	Sidewalk Improvement Program	15/22	347,000	73
201	Public Safety	Investigative Services	Cyber Lab/Hybrid Internship Program with Laroche University	6/6	10,000	69
202	Capital	Capital Improvements	Invasive Species Management	16/22	35,000	73
203	Recreation	Ice Rink	Repair Zamboni Garage Floor	2/4	38,500	61
204	Recreation	Golf Course	Tree Removal	3/6	20,000	60
205	Recreation	Swimming Center	New Domestic Hot Water Tank	4/8	14,000	62
206	Public Works	Parks Maintenance	Passive Park Trail Upgrades	9/11	150,000	50
207	Recreation	Swimming Center	Sprinkler System	5/8	25,000	62
208	Public Works	Public Safety Center	Hot Water Tank Replacement	4/4	12,000	47
209	Public Works	Public Works Building	2nd Floor HVAC Replacement	6/8	8,500	48
210	Public Works	Public Works Building	Alarm System Integration	7/8	81,500	48
211	Public Works	Street Maintenance	Hot Asphalt Trailer Replacement	8/10	50,500	39
212	Public Works	Public Works Building	Building Security Door System	8/8	85,000	48
213	Public Works	Street Maintenance	Expanded Brick Restoration	9/10	27,560	39
214	Public Works	Street Maintenance	Expanded Asphalt Overlay	10/10	190,320	39
215	Public Works	Curbs	Expanded Reconstruction	5/5	79,380	40
216	Capital	Capital Improvements	Golf Course Parking Lot Paving	17/22	194,380	73
217	Public Works	Pedestrian Routes	Expanded Root Damaged Sidewalk Repair Program	4/5	117,260	41
218	Capital	Capital Improvements	Golf Course Improvements	18/22	178,200	73
219	Recreation	Racket Center	Concrete Ramp Entrance to Court 9	5/9	50,000	60
220	Public Works	Traffic Planning and Signals	Traffic Calming Installation	6/6	30,000	42
221	Recreation	Community Center	Building Security Door Systems	3/3	95,000	63
222	Public Safety	Police Support Services	Expanded Community-Based Surveillance Cameras	4/4	10,000	69
223	Public Works	Parks Maintenance	Court Surface Coating	10/11	85,000	50
224	Recreation	Ice Rink	Kubota Utility	3/4	40,000	61
225	Human Services	Community Organizations	Pirsch Engine Project	4/4	10,600	56
226	Recreation	Golf Course	Painting of Clubhouse Exterior	4/6	15,000	60
227	Recreation	Ice Rink	Locker Replacement	4/4	63,760	61
228	Public Works	Parks Maintenance	Park and Field Maintenance Equipment	11/11	51,140	50
229	Public Safety	Emergency Management	Emergency Operations Center Renovations	2/2	57,000	67

2026 SERVICE LEVEL RANKINGS

Rank	Functional Area	Decision Unit	Decision Package	Level	Cost	Page
230	Public Works	Municipal Building	Building Utilization Study	4/5	25,000	47
231	Public Works	Public Works Administration	Full-Time Inspector	5/5	72,030	39
232	Recreation	Golf Course	Led Lighting Upgrade	5/6	4,000	60
233	Capital	Capital Improvements	Fire Safety Training Trailer	19/22	195,000	73
234	Recreation	Swimming Center	Automated Hand Dryers	6/8	5,230	62
235	Public Works	Pedestrian Routes	Residential Sidewalk Assessment	5/5	126,380	41
236	Capital	Capital Improvements	Racket Center Fencing	20/22	240,000	73
237	Capital	Capital Improvements	Bleacher Railing Replacement	21/22	140,000	73
238	Recreation	Racket Center	Painting Interior and Exterior of Tennis Building	6/9	20,000	60
239	Recreation	Racket Center	Recoating Tennis Building Patio	7/9	15,000	60
240	Recreation	Racket Center	Founders Room Floor	8/9	22,000	60
241	Community Development	Civic Activities	Beverly Road Trash/Recycling Can Replacement	5/5	29,120	35
242	Public Works	Equipment Maintenance	Cloud Based Fuel Tracking System	3/3	15,250	53
243	Recreation	Racket Center	Tennis Building Desk HVAC	9/9	9,500	60
244	Public Works	Municipal Building	Carpet Replacements	5/5	25,000	47
245	General Government	Public Information Office	Community Branding Video	6/6	15,000	30
246	Public Works	Forestry	Forestry Supervisor	5/6	177,220	52
247	Public Works	Forestry	Additional Forestry Crew	6/6	691,180	52
248	Capital	Capital Improvements	Public Safety Center 3rd Floor Furniture Replacement	22/22	175,000	73
249	Public Safety	Police Administration	Increased Recruitment	5/5	15,900	67
250	Public Safety	Traffic Safety	Expanded Traffic Enforcement/Education	3/3	117,010	70
251	Recreation	Golf Course	Garden Plot Fence	6/6	70,000	60
252	Recreation	Recreation Management	Aquatics and Fitness Manager	3/4	120,020	59
253	Recreation	Recreation Management	Full Time Maintenance Position	4/4	67,930	59
254	Public Works	Street Sweeping	In-House Street Sweeping	5/5	117,060	45
255	Public Safety	School Crossing Protection	Enhanced Crossing Guard Services	3/3	38,890	71
256	Recreation	Swimming Center	Lane Lines & Additional Reel	7/8	10,000	62
257	Recreation	Swimming Center	Replace Snack Bar Tables	8/8	12,000	62
258	Public Safety	Police Field Services	Expanded Patrol Service	6/6	607,550	68
259	Public Safety	Fire Protection	ISO/NFPA Engine Company Distribution	8/9	388,120	66
260	Public Safety	Fire Protection	NFPA Minimum Staffing	9/9	244,120	66

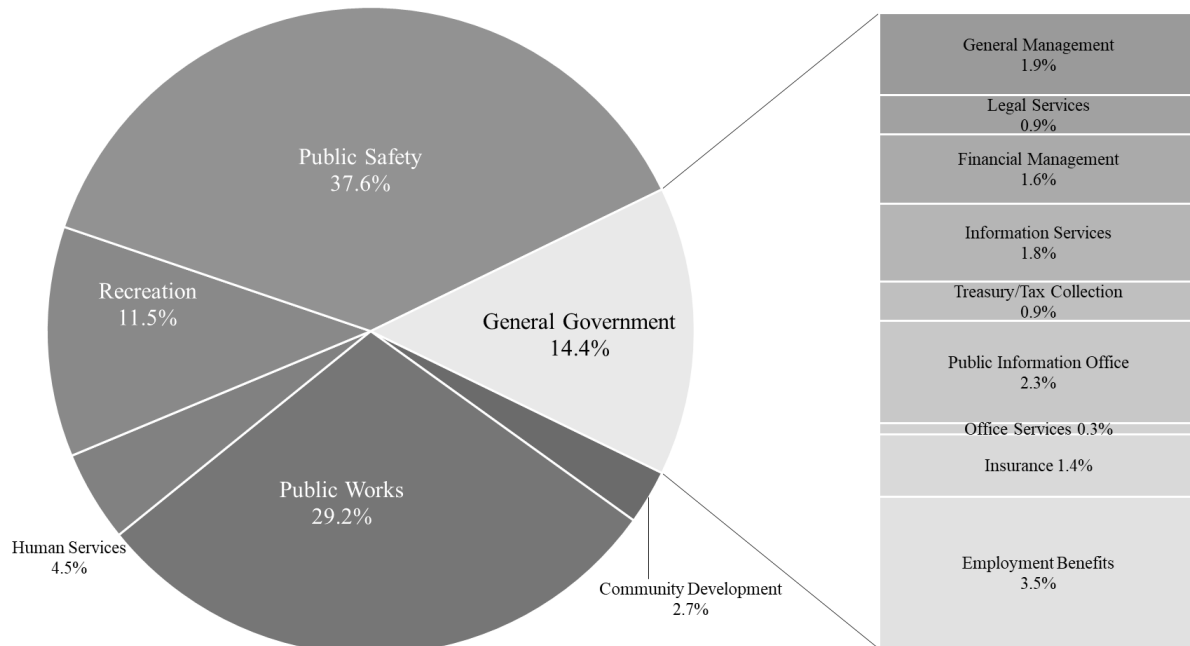
GENERAL GOVERNMENT

General Government does not represent any specific department of the Municipality; instead, it includes overall management and financial areas, as well as activity shared by all departments.

	2025	2026		
	Budget	Budget	% Variance	\$ Variance
General Management	\$ 724,420	\$ 800,260	10.5	\$ 75,840
Legal Services	382,180	383,140	0.3	960
Financial Management	640,520	674,560	5.3	34,040
Information Services	742,990	757,180	1.9	14,190
Treasury/Tax Collection	396,680	387,480	(2.3)	(9,200)
Public Information Office	978,800	993,680	1.5	14,880
Office Services	124,010	109,760	(11.5)	(14,250)
Insurance	439,800	607,350	38.1	167,550
Employment Benefits	1,365,110	1,485,410	8.8	120,300
Total General Government	\$ 5,794,510	\$ 6,198,820	7.0	\$ 404,310

For 2026, General Government shows an increase of 7.0% from the 2025 budget. There are two new levels recommended: Staff Customer Service Training and the bi-annual Boards and Authorities Dinner. Sixteen (16) full-time positions are included in General Government.

2026 Budget - Operating Expenditures



* Percentage breakouts are +/- 0.1% due to rounding.

Note: Administrative costs for sewage and storm water fee collection not included above.

GENERAL MANAGEMENT

General Management includes those matters of policy determination and overall management handled by the Commission and the manager.

2024 Actual: \$ 635,954
2025 Budget: \$ 724,420

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 341,320	\$ 341,320
2	424,350	765,670
3	10,910	776,580
*4	5,680	782,260
5	18,000	800,260

Service Level Narrative

- 1 Basic Services. Provides for five elected Commissioners and appointed manager as mandated under Home Rule Charter.
- 2 Support Services. Provides support for the municipal manager. Includes the Human Resources Manager, 50 percent of the Assistant Manager/Planner position and a full-time secretary. Also includes \$15,000 for Commission directed projects not defined elsewhere.
- 3 Intergovernmental Organizations. Municipal memberships in regional and national organizations for lobbying, grants assistance and multi-community services. Includes costs of participation in the Allegheny League of Municipalities, South Hills Area Council of Governments, and CONNECT.
- 4 Meeting Support (Current Level). Provides staff time to record commission and board meetings for broadcast on the municipal government cable channel and stream on the website
- 5 Boards and Authorities Dinner. Provides funding for recognition dinner for volunteer appointed board and authority members.

LEGAL SERVICES

The solicitor is appointed by the Commission to provide legal counsel and defend the municipality in legal actions. Special counsel is retained for certain matters.

2024 Actual: \$ 367,060
2025 Budget: \$ 382,180

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 307,310	\$ 307,310
*2	75,830	383,140

Service Level Narrative

- 1 General Service. Provides general legal services, including review of documents and ordinances, attendance at meetings, routine legal advice, interpretations of the Charter, compliance with state and federal laws including Right-To-Know, and minor research. Litigation, zoning matters and special projects are completed as required.
- 2 Other Counsel (Current Level). Provides labor and personnel specific legal services, including labor contracts and other personnel matters. Also use specialized counsel for cable television and telecommunications issues.

FINANCIAL MANAGEMENT

Financial Management is responsible for all activities involving fiscal operations and management of municipal funds. Included in this function are recording and investing revenues collected by the treasurer, expenditure of funds, exercising control over departmental budgets and preparation of financial reports to the Commission, manager, or outside agencies.

2024 Actual: \$ 619,997
2025 Budget: \$ 640,520

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 555,160	\$ 555,160
2	5,810	560,970
*3	113,590	674,560

Service Level Narrative

- 1 Basic Service. Provides accounting, payroll/personnel administration, and fiscal management as required by law. Also includes insurance processing, risk management, departmental/budget reporting, and cash management. Includes director of finance, assistant finance director, payroll and benefits administrator, and accounting manager.
- 2 Administrative Support. Provides collection support for sewage, storm water, and parking funds. Produces municipal claims and tax certification letters. Includes funding for a portion of one full-time clerk.
- 3 Intergovernmental Finance Functions (Current Level). To reduce finance activity overhead for Mt. Lebanon and neighboring communities, funding is provided for expansion of part-time hours and software services to provide overlapping finance functions. Provides a net surplus of \$37,740.

INFORMATION SERVICES

Information Services coordinates the computer technology efforts of each department into a comprehensive plan. Expected results include faster access to information, increase in technology skills and secure linking of computer resources.

2024 Actual: \$ 641,041
2025 Budget: \$ 742,990

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 463,690	\$ 463,690
2	109,930	573,620
3	91,620	665,240
4	61,940	727,180
*5	30,000	757,180

Service Level Narrative

- 1 Systems Administration. Provides for an IT manager, assistant IT manager and IT support specialist. Responsibilities include administering networks, databases, PCs, Macs, Internet, security and anti-virus. Provides access to information resources and streamlines workflow. Provides Microsoft 365 platform for email and applications.
- 2 Systems and Network Maintenance. Provides for equipment and licensing to maintain a functional organization. Includes virtual hardware, system hardware, storage devices, network appliances, servers, equipment and security devices. Also includes licensing and backup software.
- 3 IT Support. Provides an IT support coordinator. Responsibilities include web updates, network configuration, user management, managing community cable channels and training.
- 4 Internet and Cable. Daily maintenance and technology updates to www.mtlebanon.org, public access channel and government access channel. Includes e-commerce functions and municipal website design.
- 5 Electronic Records Retention and Storage (Current Level). Continue to import, retain and provide access to municipal documents electronically. Includes software licensing, maintenance, and electronic storage.

TREASURY/TAX COLLECTION

The tax office accounts for all municipal revenue collections. The treasurer/tax collector is responsible for the collection, deposit and reporting of taxes for the Municipality and current real estate tax for the Mt. Lebanon School District (MLSD). Certain collection costs are shared between the taxing bodies. Earned income tax and local services tax are collected by a third party.

2024 Actual: \$ 429,538
2025 Budget: \$ 396,680

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 35,920	\$ 35,920
2	202,700	238,620
3	132,230	370,850
4	7,650	378,500
5	2,500	381,000
*6	6,480	387,480

Service Level Narrative

- 1 Treasury Management. Provides for the elected treasurer who is responsible for the oversight of the receipt and disbursement of municipal funds. Includes portions of salaries and benefits for the treasurer, treasury manager and clerk.
- 2 Earned Income Tax Collection. Provides for the commission and fees associated with the State mandated collections through the Southwest Tax Collection District. Fees associated with collection are 1.45% of gross collections.
- 3 Real Estate Tax Collection. Provides for the collection of current real estate taxes for the Municipality and MLSD. Includes portions of salaries and benefits for the treasurer, treasury manager and clerk. The net cost to the Municipality is approximately \$68,050.

- 4 Local Services Tax Collection. Provides for the collection of local services taxes for the Municipality by a third-party tax collector. Fees associated with collection are 1.8% of gross collections.
- 5 Liened Real Estate Tax Collection. Provides for miscellaneous third-party servicing costs for the collection of real estate tax liens for the Municipality. Costs are recovered through the collection process and there is a net surplus associated with this level of \$13,500.
- 6 Summer Intern (Current Level). Provides a 10-week program for a high school or college student to learn the tax collection procedures of a local government. Program would provide collection coverage during the busiest collection time for the tax office. The net cost to the Municipality is approximately \$3,240.

PUBLIC INFORMATION OFFICE

Provides a comprehensive municipal communications program, including public relations, media relations, special events, publication production and web and cable content.

2024 Actual: \$ 880,371
2025 Budget: \$ 978,800

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 214,790	\$ 214,790
2	149,440	364,230
3	617,760	981,990
4	7,000	988,990
*5	4,690	993,680
6	15,000	1,008,680

Service Level Narrative

- 1 Municipal Information. Serves as hub for all municipal communications, internally and externally. Maintains and upholds quality of all content and design for all outreach and marketing products. Provides information to the public and promotes community engagement to increase awareness about the municipality and transparency into its functionality. Serves as primary contact for the news media and leads communication efforts during emergencies or public safety incidents. Creates promotional/educational multimedia content for various municipal departments, boards and municipally affiliated non-profit organizations. Provides liaison services to municipal boards and authorities as requested by the Manager. Plans special meetings and events. Includes distributions for the public information officer, assistant public information officer, public information assistant and various regular part-time personnel.
- 2 Digital and Online Services. Provides content for municipal websites including mtlebanon.org and lebomag.com. Produces podcasts and instructional videos. Provides mobile digital communications such as eblasts and text messages. Directs and maintains the municipality's social media accounts. Includes distributions for the public information officer, assistant public information officer, public information assistant and various regular part-time personnel.
- 3 Municipal/Community Magazine. Provides for a print magazine (10 issues, 60 pages). Includes distributions for the public information officer, assistant public information officer, public information assistant, various regular part-time personnel and a number of freelance and independent contractors. Generates advertising revenue of \$531,000.
- 4 Staff Customer Service Training. Mt. Lebanon periodically conducts staff training to ensure we are interacting with the public in

a warm, professional manner, using best practices in the service industry. Provides for this training in 2026.

- 5 Paid Summer Internship (Current Level). Provides- for one summer intern, creating equity for students who must earn money over their summer break.
- 6 Community Branding Video. Provides for a 2- to 4-minute branding video with our new "This is Home" slogan developed during the 2023 Comprehensive Plan, and several shorter versions to use throughout the coming years on social media, websites and newsletters as appropriate.

OFFICE SERVICES

This general account accumulates all costs related to document production, postage, photocopying, general supplies, and office equipment.

2024 Actual: \$ 113,179
2025 Budget: \$ 124,010

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 106,160	\$ 106,160
*2	3,600	109,760

Service Level Narrative

- 1 Full Office Service. Provides part-time support for general administration, including answering phones. Includes equipment costs for copy machines and a postage machine. Also includes shared departmental supplies, including paper, envelopes, and office supplies.
- 2 Customer Service Center Virtual Welcome (Current Level). Provides a digital kiosk for greeting visitors to the municipal building. The kiosk would give a visitor the ability to virtually speak to someone face to face.

INSURANCE

Insurance is carried to cover the Municipality from liability claims as well as damage to municipal buildings and equipment.

2024 Actual: \$ 392,124
2025 Budget: \$ 439,800

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
*1	\$ 607,350	\$ 607,350

Service Level Narrative

- 1 Comprehensive Coverage (Current Level). Insurance coverage includes property, business income, inland marine, automobile, general liability, public official, cyber liability and police professional and faithful performance liability. Umbrella policy provides ten-million-dollar excess coverage for each of general liability, police professional, public official, auto and cyber liability.

EMPLOYMENT BENEFITS

Employment benefits that cannot be allocated to any specific department are accounted for in this decision unit.

2024 Actual: \$ 1,363,137
2025 Budget: \$ 1,365,110

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 1,479,630	\$ 1,479,630
*2	5,780	1,485,410

Service Level Narrative

- 1 State Pension Contribution. State's anticipated share of pension costs for 2026. Offset by state aid with a net cost of \$0.
- 2 Other Non-allocated Benefits (Current Level). Provides necessary funding for Other Post-Employment Benefits (OPEB) per personnel agreements and other benefits not allocated to specific departments.

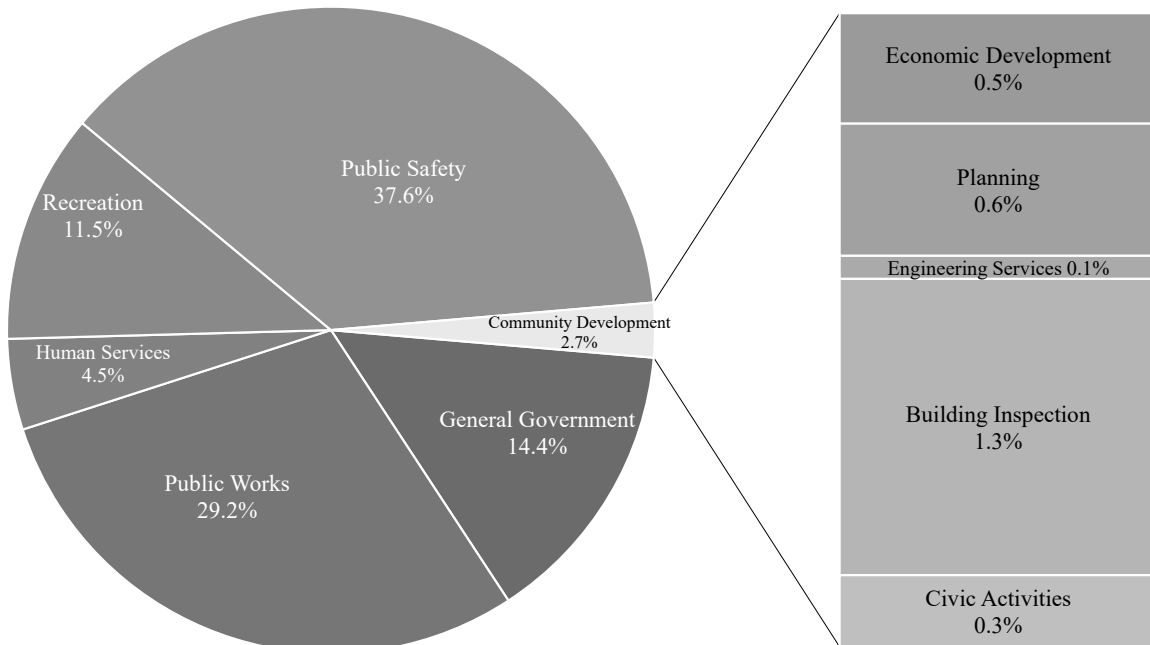
COMMUNITY DEVELOPMENT

Community Development is responsible for providing the planning and coordination of land use in the municipality and preparation and development of certain municipal projects.

	2025 Budget	2026 Budget	% Variance	\$ Variance
Economic Development	\$ 290,230	\$ 203,960	(29.7)	\$ (86,270)
Planning	356,990	244,060	(31.6)	(112,930)
Engineering Services	41,200	42,450	3.0	1,250
Building Inspection	530,230	547,120	3.2	16,890
Civic Activities	143,560	132,490	(7.7)	(11,070)
Total Community Development	\$ 1,362,210	\$ 1,170,080	(14.1)	\$ (192,130)

For 2026, Community Development shows a decrease of 14.1% from the 2025 budget due to the one-time funding of an Active Transportation Plan and the update of the subdivision and land development ordinance in 2025. One expanded level is recommended in Civic Activities for 2026: Planter Replacement on Beverly Road. Nine (9) full-time employees are included in Community Development.

2026 Budget - Operating Expenditures



* Percentage breakouts are +/- 0.1% due to rounding.

COMMUNITY AND ECONOMIC DEVELOPMENT

As a mature community, Mt. Lebanon needs to encourage private and public-sector revitalization. This office is responsible for creating and maintaining an environment for development within the community.

2024 Actual: \$ 170,170
2025 Budget: \$ 290,230

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
*1	\$ 203,960	\$ 203,960

Service Level Narrative

- 1 Basic Service (Current Level). Includes a commercial district manager/economic development officer, who provides staff support to the Mt. Lebanon Partnership, Economic Development Council, business associations, and manages the Main Street program. Includes grant writing, fundraising and special projects. Also includes 60 percent of a secretary (shared with Planning).

PLANNING

State-mandated municipal land use regulations necessitate the availability of professional planning services on issues of zoning and land development.

2024 Actual: \$ 208,744
2025 Budget: \$ 356,990

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 133,310	\$ 133,310
*2	110,750	244,060

Service Level Narrative

- 1 Basic Service. Provides for an in-house planner to oversee planning functions required by law, as well as performing site plan reviews. Includes 50 percent of the Assistant Manager/Planner and 40 percent of a secretary (shared with Community and Economic Development).
- 2 Urban Planning and Sustainability Coordinator (Current Level). Provides for a full-time Urban Planning and Sustainability Coordinator to facilitate implementation of sustainability initiatives. Will assist Planner with municipal planning functions.

ENGINEERING SERVICES

The municipal charter requires a professional engineer to advise on engineering matters pertaining to physical construction and land use regulations.

2024 Actual: \$ 45,708
2025 Budget: \$ 41,200

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
*1	\$ 42,450	\$ 42,450

Service Level Narrative

- 1 Basic Engineering (Current Level). Retained municipal engineer provides engineering services required by law, in addition to coordinating the municipal street program and consulting on all aspects of physical development activity.

BUILDING INSPECTION

Building Inspection encompasses all activities in connection with construction in Mt. Lebanon, including review of plans for code compliance, issuing permits and performing inspections. Additional activities include yearly inspection of private swimming pools, inspection of properties for compliance with regard to building, grading, stormwater management, health and safety, minimum property standards, and solid waste and zoning chapters of the Mt. Lebanon Code.

2024 Actual: \$ 483,244
2025 Budget: \$ 530,230

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 385,650	\$ 385,650
2	84,730	470,380
*3	76,740	547,120

Service Level Narrative

- 1 Minimum Inspection. Includes chief inspector, building inspector and a secretary to perform clerical and support functions, including maintenance of necessary records. Covers building plan reviews, zoning inspections and public safety with respect to property maintenance issues. Includes the State required zoning hearing board expenses.
- 2 Building Inspector/Code Enforcement Officer. Adds code compliance officer/building inspector to provide inspections of environmental conditions of property in response to complaints, perform residential building and zoning inspections, conduct a street-by-street property maintenance inspection, periodic home occupation inspections and annual pool inspections. Adds code compliance officer/building inspector to provide inspections of environmental conditions of property in response to complaints, perform residential building and zoning inspections, conduct property maintenance inspections, periodic home

occupation inspections and annual pool inspections.

- 3 Expanded Code Enforcement (Current Level). Provides for a more extensive and comprehensive property maintenance inspection program to preserve the high standard of neighborhoods. Assist the inspections office in various activities of inspections of ordinance compliance. Adds an additional code enforcement officer.

CIVIC ACTIVITIES

The Civic Activities function provides physical services for various community activities and celebrations that are supported but not directly sponsored by Mt. Lebanon. Municipal services are performed for various holiday celebrations.

2024 Actual: \$ 115,205
2025 Budget: \$ 143,560

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 8,870	\$ 8,870
2	68,450	77,320
*3	51,870	129,190
4	3,300	132,490
5	29,120	161,610

Service Level Narrative

- 1 Holiday Celebrations. Support includes Washington Road holiday decorations, and holiday tree preparation at Clearview Common and Beverly Road Business District.
- 2 Community Activities. Includes summer concert series, First Fridays, block parties, parades and preparation and cleanup for special events.
- 3 4th of July (Current Level). Complete arrangements for the July 4th celebration, including clean-up, part-time help,

entertainment and fireworks. Provides \$14,500 in revenue.

- 4 Planter Replacement Beverly Road. Current planters along Beverly Road are past their useful life. Staff recommends replacing with 6 self-watering cans to assist with plant health and the improve the overall appearance of the Beverly Corridor.
- 5 Beverly Road Trash/Recycling Can Replacement. In an effort to unify the design intent of Beverly Road with the Uptown District current cans would be replaced with the can design found along Washington Road. Six (6) trash and Six (6) recycling cans would be acquired.

PUBLIC WORKS

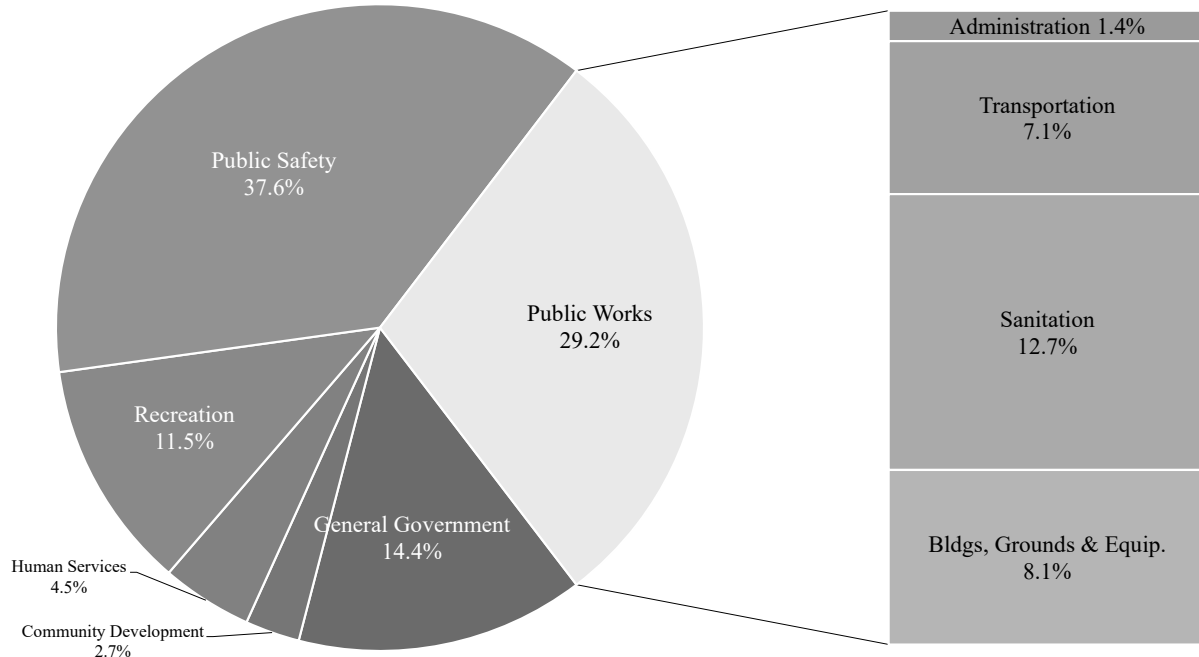
The Public Works Department is responsible for the maintenance of the physical plant—for example, buildings, streets, sewers and trees. The department is divided into four operational areas: Administration—providing management; Transportation—all street-related activities except street reconstruction; Sanitation—sewers, sweeping and refuse collection; and Buildings, Grounds & Equipment—general property maintenance activities.

	2025	2026		
	Budget	Budget	% Variance	\$ Variance
Public Works Administration	\$ 544,420	\$ 604,220	11.0	\$ 59,800
<u>Transportation</u>				
Street Maintenance	1,068,130	969,470	(9.2)	(98,660)
Curbs	195,050	216,290	10.9	21,240
Pedestrian Routes	311,370	181,540	(41.7)	(129,830)
Ice and Snow Control	954,110	891,140	(6.6)	(62,970)
Traffic Planning and Signals	418,240	219,850	(47.4)	(198,390)
Traffic Signs and Painting	234,490	239,490	2.1	5,000
Street Lighting	312,500	318,000	1.8	5,500
Total Transportation	3,493,890	3,035,780	(13.1)	(458,110)
<u>Sanitation</u>				
Sanitary Sewers	828,880	847,530	2.3	18,650
Storm Sewers	311,380	317,460	2.0	6,080
Street Sweeping	530,910	540,200	1.7	9,290
Refuse Collection	3,509,900	3,768,700	7.4	258,800
Total Sanitation	5,181,070	5,473,890	5.7	292,820
<u>Buildings, Grounds & Equipment</u>				
Municipal Building	329,900	321,000	(2.7)	(8,900)
Public Safety Center	358,900	402,860	12.2	43,960
Public Works Building	225,440	301,410	33.7	75,970
Firing Range	79,050	82,280	4.1	3,230
Library Building	297,860	292,900	(1.7)	(4,960)
Parks Maintenance	857,030	690,960	(19.4)	(166,070)
Planting Areas	67,900	38,690	(43.0)	(29,210)
Forestry	757,190	664,710	(12.2)	(92,480)
Equipment Maintenance	733,640	670,220	(8.6)	(63,420)
Total Buildings, Grds & Equip	3,706,910	3,465,030	(6.5)	(241,880)
Total Public Works	\$12,926,290	\$12,578,920	(2.7)	\$ (347,370)

Twenty-eight (28) full-time employees are included in the four areas of Public Works. Six (6) employees are administrative in nature and twenty-two (22) are crew members serving in various public works capacities.

For 2026, Public Works shows a decrease of 2.7% from the 2025 budget. There are two new levels in this budget for the Public Works Building: one is for Gutter Guards and Safety Tie Down Points and the second is for Masonry Façade Repairs.

2026 Budget - Operating Expenditures



* Percentage breakouts are +/- 0.1% due to rounding.

PUBLIC WORKS ADMINISTRATION

The department of public works is responsible for all facets of the physical maintenance of Mt. Lebanon, including construction and engineering.

2024 Actual: \$ 547,066
2025 Budget: \$ 544,420

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 344,640	\$ 344,640
2	116,320	460,960
3	27,940	488,900
*4	115,320	604,220
5	72,030	676,250

Service Level Narrative

- 1 Basic Administration. Provides for a Public Works Director and secretary to coordinate all departmental operations.
- 2 Operating Superintendent. Operating Superintendent directs day-to-day field operations, crew assignments and service requests. Seventy percent charged to administration; remainder to sanitary sewers and storm sewers.
- 3 Facilities and Parks Coordinator. A full-time professional facilities manager assists the director in developing and monitoring plans and programs to address the long-term capital and short-term maintenance needs of parks, buildings, grounds and facilities. Eighty percent of the costs are shared with building and parks maintenance.
- 4 Geographic Information System (GIS) (Current Level). Provides for a full-time GIS technician to oversee the system, coordinate data and develop new layers, and work with the engineer. Position coordinates distribution of information

to other offices and provides training and support for other departments that use the GIS system.

- 5 Full-Time Inspector. Adds a full-time construction and utility inspector. Would add continuity to managing the annual construction programs and would give us the ability to increase inspections of utility work. Future activities would reduce engineering inspection hours for certain annual projects.

TRANSPORTATION

STREET MAINTENANCE

Street maintenance involves Mt. Lebanon's responsibility to maintain approximately 87 miles of municipal streets and paved alleys. Street maintenance includes bituminous pavement resurfacing, crack and joint sealing, pavement rejuvenation and areas of brick street restoration.

2024 Actual: \$ 839,607
2025 Budget: \$ 1,068,130

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 178,590	\$ 178,590
2	384,100	562,690
3	118,760	681,450
4	18,000	699,450
5	150,590	850,040
6	75,330	925,370
*7	44,100	969,470
8	50,500	1,019,970
9	27,560	1,047,530
10	190,320	1,237,850

Service Level Narrative

- 1 Emergency Patching. Only emergency repairs of concrete, brick and asphalt streets occur on a year-round basis. Municipal crews patch holes that develop in the pavement surface. Winter patching with cold material is done on an emergency basis.
- 2 Basic Repair. Contractual repair of an estimated 9,400 square yards (0.73 miles) of deteriorated asphalt street on Scrubgrass. Municipal crews will repair signs, guide rails and perform minor bituminous pavement repairs. (See “Curbs” service level 2).
- 3 Systematic Repair. Increase contract to resurface deteriorated asphalt streets by an estimated 3,900 square yards (0.30 miles). (See “Curbs” service level 3) Completes streets bid as alternates in 2025.
- 4 Street Crack Repairs. Contractual sealing or repair of approximately 40,000 linear feet of pavement crack or joints occurs throughout Mt. Lebanon. Cracks range up to 1/4 inch in width, and 80 percent are normally less than 12 feet long.
- 5 Additional Systematic Repair. Increase contract for deteriorated bituminous street surface repair by an additional estimated 4,950 square yards (0.38 miles). The cumulative total will provide the ability to pave enough surface area to meet program goals. (See “Curbs” service level 4) Cumulative funding through this level, regardless of utility or reconstruction work, would result in a lowering of the street Pavement Condition Index (PCI) by 0.5.
- 6 Brick Restoration. Contractual maintenance to restore 4,275 square feet of deteriorated brick street surface.
- 7 Bituminous Pavement Rejuvenation (Current Level). Applies asphalt rejuvenation to an estimated 35,000 square yards (2.71 miles) of roadway surface to revive aging and brittle asphalt.
- 8 Hot Asphalt Trailer Replacement. Provides funding to replace existing heated asphalt trailer used to transport hot asphalt from the batch plant. The current unit was purchased in 2013.
- 9 Expanded Brick Restoration. Contractual repair of an additional 1,564 square feet of damaged brick streets. ***SCALABLE: This service level can be increased or decreased on a dollar value basis.**
- 10 Expanded Asphalt Overlay. Contractual repair of an additional estimated 6,250 square yards (0.48 miles) of roadway. Any additional overlay work may require additional curb reconstruction. (See “Curbs” service level 5) Cumulative funding through this level would have to be 16,000 square yards (1.24 miles) for the PCI to remain at the current level, not including utility or reconstruction work. ***SCALABLE: This service level can be increased or decreased on a dollar value basis.**

CURBS

The Curbs function entails the repair and reconstruction of the concrete curbs and gutters that abut municipal streets. Two types of curbs are used in Mt. Lebanon. Rolled curbs are used primarily on residential streets and vertical curbs are used on arterial streets, where greater protection from vehicles is required.

2024 Actual:	\$ 120,954
2025 Budget:	\$ 195,050

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 17,210	\$ 17,210
2	106,680	123,890
3	44,520	168,410
*4	47,880	216,290
5	79,380	295,670

Service Level Narrative

- 1 Repairs and Patching. Provides for the emergency repair and patching of damaged curbs. Curbs repaired or patched are those creating hazardous conditions for vehicles and pedestrians.
- 2 Basic Reconstruction. Contractual reconstruction of 1,270 linear feet of concrete curb. Replaces curbs on the streets scheduled to be resurfaced with asphalt.
- 3 Systematic Reconstruction. Contractual reconstruction of 530 linear feet of concrete curb. Replaces curbs on the streets scheduled to be resurfaced with asphalt.
- 4 Additional Systematic Reconstruction (Current Level). Contractual reconstruction of 570 linear feet of concrete curb. Replaces curbs on the streets scheduled to be resurfaced with asphalt.
- 5 Expanded Reconstruction. Contractual curb replacement increased by 945 linear feet to meet required replacement under service level 9 of the “Street Maintenance” decision unit.
***SCALABLE: This service level can be increased or decreased on a dollar value basis.**

PEDESTRIAN ROUTES

Mt. Lebanon is responsible for maintaining sidewalks and steps located on municipal property and rights-of-way. In addition, public sidewalks damaged by municipal trees and sewer castings are replaced on selected streets throughout the community.

2024 Actual: \$ 235,547

2025 Budget: \$ 311,370

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 14,510	\$ 14,510
2	39,390	53,900
*3	127,640	181,540
4	117,260	298,800
5	126,380	425,180

Service Level Narrative

- 1 Municipal Property. Repairs and replaces sidewalks and steps on municipal property. Repairs and replacement cover approximately 200 square feet of sidewalks.
- 2 Arterial Pedestrian Routes. Replaces additional sidewalks along municipal properties and handicap accessible sidewalks (ADA) partially funded by a SHACOG matching funds grant.
- 3 Local Street Program (Current Level). Adds contractual replacement of 9,020 square feet of concrete sidewalks raised by tree roots in neighborhoods. Includes sewer casting damage. Allocation would cover one-half of area 10 of the sidewalk program.
- 4 Expanded Root Damaged Sidewalk Repair Program. Replacement of 9,020 square feet of root damaged sidewalk slabs identified during previous inspections. Allocation would cover one-half of area 10 of the sidewalk

program. *SCALABLE: This service level can be increased or decreased on a dollar value basis.

- 5 Residential Sidewalk Assessment Program. Provides funding to replace 10,000 square feet of deteriorated sidewalk along main roads. Costs are assessed to property owners for repair work. ***SCALABLE: This service level can be increased or decreased on a dollar value basis.**

ICE AND SNOW CONTROL

Ice and Snow Control involves the salting and plowing of all municipal streets, as well as state and county roads, to provide safe driving conditions. Sidewalks and steps on municipal property are cleaned and de-iced. A pre-staged priority street cleaning plan is employed to ensure that all primary and secondary roadways are passable and in a safe condition for vehicular traffic.

2024 Actual: \$ 622,942
2025 Budget: \$ 954,110

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 518,610	\$ 518,610
2	33,210	551,820
3	91,710	643,530
4	214,400	857,930
*5	33,210	891,140

Service Level Narrative

- 1 Minimum Response. Main arteries, hills and intersections are salted and plowed between the hours of 4:00 a.m. and midnight using crews in small trucks. Five sections are serviced (central, north, south, east and west). State and county roads are not salted and plowed by municipal crews.

- 2 Arterial Streets. A large dump truck is added to salt and plow main roads between the hours of 4:00 a.m. and midnight.
- 3 Salt Boxes and Sidewalks. Provides salt boxes for resident use, and municipal sidewalks are cleared. Snow is loaded and removed from business district parking areas when necessary.
- 4 Eight Crews. Increases response coverage by using a fleet of five one-person crews in small trucks to salt and plow the five residential sections. Three large dump trucks service arterial streets. Cost is partially defrayed by state and county contracts for snow and ice control. Purchase a small dump truck according to the vehicle replacement schedule.
- 5 Current Routes & Continuous Service (Current Level). Adds an additional route in the northwest section which reduces response time. Also provides service between the hours of midnight and 4 a.m.

TRAFFIC PLANNING AND SIGNALS

Traffic Planning and Signals provides traffic planning and engineering services to the Commission, Traffic Board and municipal staff, and includes the maintenance of 42 signalized intersections and 18 school signals in Mt. Lebanon.

2024 Actual: \$ 410,734
2025 Budget: \$ 418,240

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 157,470	\$ 157,470
2	29,500	186,970
3	17,500	204,470
4	5,380	209,850
*5	10,000	219,850
6	30,000	249,850

Service Level Narrative

- 1 Traffic Signal Maintenance. One signal technician responds to service requests and emergency calls for traffic signals and performs routine traffic signal maintenance.
- 2 Minimum Traffic Engineering. Provides traffic engineering only for new developments or where required by state law, such as new signals or regulatory signs.
- 3 General Traffic Engineering. Adds traffic engineering service as required by the Commission, Traffic Board and staff, including investigation of citizen requests for traffic control issues.
- 4 Preventative Signal Maintenance. Adds contractual help to perform emergency maintenance and repairs of traffic signals and equipment when required.
- 5 Traffic Calming Investigative Process (Current Level). Provides for engineering of traffic calming devices on neighborhood streets.
- 6 Traffic Calming Installation. Provides for installation of traffic calming devices on neighborhood streets. Existing funding in 2025 will be carried over to 2026 for uncompleted projects.

TRAFFIC SIGNS AND PAINTING

The Traffic Signs and Painting unit is responsible for maintaining all street name signs and over 3,500 traffic signs within the Municipality, in addition to painting and striping of streets, parking areas, curbs, and crosswalks. A sign shop is housed at the public works building, where signs are fabricated, prepared and serviced.

2024 Actual: \$ 195,140
2025 Budget: \$ 234,490

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 106,740	\$ 106,740
2	60,380	167,120
*3	72,370	239,490

Service Level Narrative

- 1 Damaged Sign Replacement. Replaces signs, such as street, stop, speed limit and parking restrictions, damaged by accidents or vandalism.
- 2 School Zone and Street Painting. Crosswalks, curbs and stop lines in school zones and major intersections are repainted annually.
- 3 Sign Replacement (Current Level). Replaces illegible signs on complaint basis as time permits. Adds painting and striping of municipal lots and contractual painting of double yellow center lines.

STREET LIGHTING

The Street Lighting unit provides funding for lighting along roadways and on municipal property to assist traffic movement at night and provide safety for pedestrians.

2024 Actual: \$ 313,243
 2025 Budget: \$ 312,500
2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 87,120	\$ 87,120
2	137,280	224,400
3	46,800	271,200
*4	46,800	318,000

Service Level Narrative

- 1 Arterial Streets and Parks. Provides street lighting in business districts, on arterial streets and in municipal parks. Total of 367 lights.
- 2 Collector Streets. Increases street lighting to include non-arterial streets that connect local residential areas to arterial streets. Also includes streetlights at most intersections in residential areas. Streetlights increased by 616.
- 3 Limited Midblock Lighting. Lights between intersections in residential areas are spaced to meet minimum standards. Provides approximately 284 additional lights.
- 4 Additional Midblock Lighting (Current Level). Lights between intersections in residential areas are spaced to meet minimum standards. Provides approximately 215 additional lights.

SANITATION

SANITARY SEWERS

The Sanitary Sewers unit provides for the maintenance of more than 147 miles of sanitary sewer lines, and 5,230 manholes. As required by the Administrative Consent Order, the Municipality has implemented an Operation Maintenance Plan to ensure that assets are properly maintained and function according to original design. Year-round maintenance activities entail root cutting, flushing, inspecting, dye testing, repairing and reconstructing sewer lines. In addition to collecting sewage within the municipality, these lines also carry sewage from six surrounding communities. The cost of this decision unit is paid by sewage fees.

2024 Actual: \$ 862,072
 2025 Budget: \$ 828,880

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 141,950	\$ 141,950
2	141,220	283,170
3	213,220	496,390
*4	351,140	847,530

Service Level Narrative

- 1 Emergency Sewer Line Repairs. Provides for the emergency repair and reconstruction of blocked or collapsed sewer lines. Municipal employees disinfect damaged property only when serious health hazards exist.
- 2 Cleaning and Inspection Program. Provides for inspecting and cleaning 5.4 miles of sewers per year with repairs made to damaged lines. Sewers beneath streets scheduled for reconstruction are inspected and repaired as needed. Dye testing is performed for specific

problems and diagnostics. Manholes in critical areas are cleaned, lined, or grouted to prevent inflow.

- 3 Current Sewer Line Repairs. Repair or replace sewer lines that are found to be in danger of complete failure or have a high rate of infiltration and inflow. Sewers on the periodic checklist where tree roots have infiltrated the sanitary sewer system are chemically treated, then evaluated as to condition and extent of needed repairs.
- 4 Maintenance Service (Current Level). Establishes a crew to flush lines and provide preventative maintenance of the sanitary sewer system. Purchase a trailer to transport excavator and skid steer units.

STORM SEWERS

The Storm Sewer unit encompasses the repair of, and debris removal from, more than 74 miles of storm sewers and over 2,000 storm inlets throughout Mt. Lebanon. Responsibilities include periodic inspections of the municipal storm drain system, storm inlet construction and reconstruction, and response to general storm sewer problems. This decision unit is funded by storm water fee.

2024 Actual: \$ 370,286
2025 Budget: \$ 311,380

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 63,230	\$ 63,230
2	59,230	122,460
3	145,020	267,480
*4	49,980	317,460

Service Level Narrative

- 1 Emergency Sewer Line Repairs. Includes emergency reconstruction and repair of blocked or collapsed storm sewer lines. Minimal repairs are made to prevent impassable roads or property damage .
- 2 Minimum Maintenance. Provides for the inspection and cleaning of 25 percent of storm inlets annually and for cleaning and flushing 0.25 miles of storm sewers. Minor repairs are provided to storm inlets and adjacent storm lines only as required to avoid property damage and health hazards.
- 3 Current Maintenance Service. Establishes a crew to inspect and clean the remaining 75 percent of storm inlets, complete storm sewer repairs and maintenance, construction of needed manholes and reconstruction of storm inlets.
- 4 Video Testing (Current Level). Provides CCTV inspection of municipal storm lines for diagnostic evaluation. Also provides inspection of lines under streets scheduled for reconstruction or resurfacing. GIS mapping of the municipal storm system is updated by municipal staff.

STREET SWEEPING

The Street Sweeping unit is responsible for sweeping and cleaning nearly 100 miles of residential and business district streets. In order to maintain roads in a safe and clean condition, a variety of equipment is utilized to remove dirt, debris and leaves from streets. Fall leaf collection is included in this decision unit.

2024 Actual: \$ 508,831
2025 Budget: \$ 530,910

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 350,380	\$ 350,380
2	124,820	475,200
3	14,000	489,200
*4	51,000	540,200
5	117,060	657,260

Service Level Narrative

- 1 Leaf Collection. Leaves are collected at the curb in residential areas using five vacuum units. Leaves are collected weekly one day prior to regular refuse collection during the fall season, utilizing part-time seasonal employees to supplement the public works crew. Includes the replacement of one leaf loader.
- 2 Complete Leaf Collection. Collection of leaves from main road and various dead-end streets is added utilizing a paper bag collection system. Pick-up service is scheduled and performed on an overtime basis on Saturdays. Includes the cost of contract to remove shredded leaves from both yard waste staging sites. Shredded leaves are hauled outside of community for composting.
- 3 Contractual Business District Sweeping. Except during sub-freezing temperatures, sweeping of business areas once a week.
- 4 Residential Street Sweeping (Current Level). Contractual sweeping of residential and main roads from April through September (three sweeps). Funded by the storm water fee.
- 5 In-House Street Sweeping. Adds an additional position to the labor force for sweeping (380 hours). If funded, excess distributed hours shown in this level (1,700 hours or \$86,120) would be

distributed throughout various public works functions. This level is dependent on the purchase or lease of a new street sweeper (\$360,000). Contractual services in level three and four are reduced.

REFUSE COLLECTION

Refuse Collection entails the removal of refuse and recycling from over 11,040 residential units in Mt. Lebanon, service of refuse containers in the parks and in the business districts, and the processing of recycling in compliance with State law.

2024 Actual: \$ 3,164,195
2025 Budget: \$ 3,509,900

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 3,634,770	\$ 3,634,770
*2	69,930	3,704,700

Service Level Narrative

- 1 Weekly Refuse Collection and Bi-weekly Recycling. Provides residential curbside garbage, rubbish, and large refuse collection once a week. Residents have an option to contract with the collector for back yard collections. Also includes Christmas trees, newspaper, and bi-weekly curbside single-stream recycling. Other waste and recyclables are collected at municipal facilities or designated locations in the region.
- 2 Yard Waste Drop-off and Curbside Collection (Current Level). The PA Department of Environmental Resources requires communities to hold monthly drop-off events for residents wishing to dispose of yard waste materials. Also, at least four curbside pickups of woody garden waste must be provided annually. In house forces will also

conduct twelve drop-off events. Provides for six electronic recycling a year and paper shredding events at the public works facility.

BUILDINGS, GROUNDS & EQUIPMENT

MUNICIPAL BUILDING

The Municipal Building decision unit provides maintenance for the six-story municipal building, which houses administrative activities, public works, community development, finance, information services, tax office, public information and the customer service center.

2024 Actual: \$ 280,768
2025 Budget: \$ 329,900

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 266,240	\$ 266,240
2	33,410	299,650
*3	21,350	321,000
4	25,000	346,000
5	25,000	371,000

Service Level Narrative

- 1 Basic Cleaning and Operations. Employees are responsible for custodial maintenance of their individual work areas, including emptying waste containers, dusting, and cleaning windows. Distributed hours are included for building repairs and maintenance projects. Essential services are completed regarding life safety, elevator, and HVAC systems.
- 2 Regular Weekly Cleaning. Part-time staff is added to empty trash receptacles, and clean restrooms and common areas daily. Funding is added to provide

supplies, minor equipment and chemicals needed to clean and disinfect the facility. Funding is also provided to maintain flooring contractually.

- 3 Additional Cleaning and Preventative Maintenance (Current Level). Additional building maintenance provided to reduce reactive repairs and shortened lifecycle of building materials and systems.
- 4 Building Utilization Study. Funding is provided to study the municipal building uses 20 years after the renovation of the building.
- 5 Carpet Replacements. Funding provides for continued replacement of worn carpeting throughout the building. Main circulation paths and hallways will be replaced following remaining offices not completed in 2025.

PUBLIC SAFETY CENTER

The Public Safety Center is a five-story building located at the corner of Washington Road and Shady Drive East which houses the Police and Fire departments.

2024 Actual: \$ 400,744
2025 Budget: \$ 358,900

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 348,140	\$ 348,140
2	44,010	392,150
*3	10,710	402,860
4	12,000	414,860

Service Level Narrative

- 1 Basic Cleaning and Operations. Employees are responsible for custodial maintenance of their individual work

areas, including emptying waste containers, dusting, and cleaning windows. Distributed hours are included for building repairs and maintenance projects. Essential services are completed regarding life safety, elevator, and HVAC systems.

- 2 Regular Weekly Cleaning. Part-time staff is added to empty trash receptacles, and clean restrooms and common areas daily. Funding is added to provide supplies, minor equipment and chemicals needed to clean and disinfect the facility. Funding is also provided to maintain flooring contractually.
- 3 Additional Cleaning and Preventative Maintenance (Current Level). Additional building maintenance provided to reduce reactive repairs and shortened lifecycle of building materials and systems.
- 4 Hot Water Tank Replacement: The domestic hot water system in the building utilized 3 – 100-gallon tanks to provide all restrooms, showers, and kitchen fixtures with hot water. Two of the tanks were replaced in 2024. Funding will provide installation of the remaining tank. Replacement in kind is the best option as the mechanical room does not have enough space for the installation of an on-demand system. Multiple mechanical contractors have visited the site to confirm its space limitations.

PUBLIC WORKS BUILDING

The Public Works Building, located at Cedar Boulevard and Lindendale Drive, houses the municipal garage and all operating activities related to construction and maintenance.

2024 Actual: \$ 157,958
2025 Budget: \$ 225,440

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 165,850	\$ 165,850
2	24,360	190,210
*3	15,650	205,860
4	26,550	232,410
5	69,000	301,410
6	8,500	309,910
7	81,500	391,410
8	85,000	476,410

Service Level Narrative

- 1 Basic Cleaning and Operations. Employees are responsible for custodial maintenance of their individual work areas, including emptying waste containers, dusting and cleaning windows. Distributed hours are included for building repairs and maintenance projects. Essential services are completed regarding life safety, elevator, and HVAC systems.
- 2 Regular Weekly Cleaning. Part-time staff is added to empty trash receptacles, and clean restrooms and common areas daily. Funding is added to provide supplies, minor equipment and chemicals needed to clean and disinfect the facility. Funding is also provided to maintain flooring contractually.
- 3 Additional Cleaning and Preventative Maintenance (Current Level). Additional building maintenance provided to reduce reactive repairs and shortened lifecycle of building materials and systems.
- 4 Gutter Guards & Safety Tie-Down Points. Funding provides gutter guards for the rear roof line on the new vehicle storage garage as well as 3 tie-down points to safely perform maintenance on the roofing system. The location of the gutters does not allow for access of

aerial equipment needed to safely clean out the gutter system, requiring high priced contracted maintenance to remove debris.

- 5 Masonry Facade Repairs. The northern facade of the building is in need of repair. Past projects involving new penetrations for utilities and removal of old ones did not address the masonry system. Funding will include brick repair and replacement, caulking, window lintel painting, and cleaning.
- 6 2nd Floor HVAC Replacement. The HVAC unit that provides cooling to the second floor offices, briefing, and lunch area has reached the end of its useful life and is over 20 years old. The system utilizes R-22 refrigerant and is not able to accept drop in retro-fit compressors. Funding will provide for a replacement in kind of the existing unit that will operate more efficiently and utilize current EPA standard refrigerant.
- 7 Alarm System Integration. Cuts to the second floor during the recent complex renovations have resulted in a merger of multiple fire alarm systems tied into one. Funding will provide for integration of a single system to allow for easier inspection, detective, and maintenance throughout the entire complex. Savings of utilizing a single monitoring line will also be realized with the integration as the building currently utilizes 3 monitoring lines to cover the needed renovated areas and existing.
- 8 Building Security Door System. Project provides access restrictions and centralized control of all facility points of entry.

FIRING RANGE

The Firing Range, located along Cedar Boulevard, is a municipal facility that is primarily used by the Police Department for training and qualification purposes.

2024 Actual: \$ 24,089
2025 Budget: \$ 79,050

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 48,700	\$ 48,700
2	8,380	57,080
*3	25,200	82,280

Service Level Narrative

- 1 Maintenance and Operations. Provides utility service, regular maintenance, and cleaning. The range will be operated by Police Department range masters.
- 2 Regular Weekly Cleaning. Part-time staff is added to empty trash receptacles, and clean restrooms and common areas daily. Funding is added to provide supplies, minor equipment and chemicals needed to clean and disinfect the facility. Funding is also provided to maintain flooring contractually.
- 3 Specialized Cleaning and Supplies (Current Level). Provides specialized cleaning for remediation of ammo from facility. Includes supplies for municipal personnel training in the facility.

LIBRARY BUILDING

The municipality owns the library building and is responsible for maintenance of the building and property.

2024 Actual: \$ 264,378
2025 Budget: \$ 297,860

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 236,750	\$ 236,750
2	39,000	275,750
*3	17,150	292,900

Service Level Narrative

- 1 Basic Cleaning and Operations. Library employees are responsible for custodial maintenance such as emptying waste containers, arranging meeting setups and dusting. Part-time custodian works five evenings a week to provide other services, such as handling books and cartons, meeting set-ups, window cleaning, bookshelf dusting, carpet cleaning and locking the building when it closes. Distributed hours provided for mechanical and electrical system maintenance.
- 2 Regular Weekly Cleaning. Part-time staff is added to empty trash receptacles, and clean restrooms and common areas daily. Funding is added to provide supplies, minor equipment and chemicals needed to clean and disinfect the facility. Funding is also provided to maintain flooring contractually.
- 3 Additional Cleaning and Preventative Maintenance (Current Level). Additional building maintenance provided to reduce reactive repairs and shortened lifecycle of building materials and systems.

PARKS MAINTENANCE

The Mt. Lebanon parks system includes almost 200 acres in 11 parks and numerous parklets. Park facilities include five ballfields, eight basketball courts, eight children's play areas, six picnic shelters, restroom facilities, as well as volleyball and tennis courts and hiking trails.

2024 Actual: \$ 809,729
2025 Budget: \$ 857,030

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 415,700	\$ 415,700
2	177,260	592,960
3	57,000	649,960
4	16,000	665,960
5	10,000	675,960
6	10,000	685,960
*7	5,000	690,960
8	87,500	778,460
9	150,000	928,460
10	85,000	1,013,460
11	51,140	1,064,600

Service Level Narrative

- 1 Mowing and Refuse Control. Provides for an average of four mowing's a month during the growing season and refuse collection from park containers twice each week in the summer and once a week in the winter months. Maintenance inspections are made once a month with repairs only as required to prevent injuries to park users.
- 2 Repairs and General Maintenance. Increases parks refuse collection to daily pickup in the summer. Bi-weekly maintenance inspections determine repairs and cleaning necessary to maintain park beautification and prevent equipment deterioration. Basic plumbing and electrical repairs are

provided. Municipal ballfields are mowed weekly to include preseason preparation and regular maintenance.

- 3 Deer Management. Provides funds for a Commission approved deer management plan with the stated goal of reducing vehicular accidents.
- 4 Preventative Fence Maintenance Program. Funding to repair minor issues related to fence systems throughout the Parks System. Provides for contracted repairs of loose fencing, gate and hinge adjustments, bent support rails, and preventative measures needed to maintain standards of safety and material life span. ***SCALABLE: This service level can be increased or decreased on a dollar value basis.**
- 5 Invasive Species Control. Funding for the control of invasive species as determined by the Mt. Lebanon Nature Conservancy and Parks Advisory Board. ***SCALABLE: This service level can be increased or decreased on a dollar value basis.**
- 6 Parks & Fields Signage. Funding provides fabrication of standardized signage throughout the parks system. The past 2 years have involved ID signage as well as wayfinding and amenities. Continued funding will involve trail and message sign fabrication and installation.
- 7 Volunteer Plantings and Materials (Current Level). Funding provides for additional tree and shrub material for volunteer efforts as well as tree guards and posts which increase the survival of planted species. Projects are reviewed with Public Works prior to purchasing of materials.
- 8 Fall Zone Replacement. Rockwood Park: This project will involve removal of the existing engineered wood fiber

fall zone and installation of synthetic playground grass. The new fall rated surface will eliminate the maintenance associated with the wood fiber system throughout the year. The new fall zone surface will also add an additional ground play element to the playground for improved inclusive activities.

- 9 Passive Park Trail Upgrades. Funding provides phased implementation of trail standards developed by the sub-committee of the Parks and Recreation Board on Trail Connectivity & Guidelines. Reconstruction of main artery trails will be completed using DCNR trail construction guidelines. The project will focus on providing well constructed long-lasting trails through the 3 major passive parks- Bird, Robb Hollow, Twin Hills. This project ranked second on the Parks and Recreation Boards priority list. ***SCALABLE: This service level can be increased or decreased on a dollar value basis.**
- 10 Court Surface Coating. Project funding provides prep and color coating on the basketball and tennis courts at Williamsburg Park. The color package used at North Meadowcroft Park in 2025 will be used to create a consistent design standard throughout the parks that contain asphalt courts
- 11 Park and Field Maintenance Equipment. Provides for the purchase of a 4500 series Ventrac articulating tractor. This unit would provide a light footprint in the park to accomplish tasks in an efficient and safe manner considering the terrain of the majority of the parks without severe damage to the grounds or waiting for dry conditions to perform the work needed. The initial attachments would provide quicker maintenance to limestone trails, playground mulch grooming, and overseeding which is currently completed by hand.

PLANTING AREAS

Planting Areas encompass the maintenance of 31 planting areas throughout the municipality, consisting of flowers and ornamental shrubs and trees. In addition, trees planted throughout the business districts are maintained and trimmed.

2024 Actual: \$ 39,242
2025 Budget: \$ 67,900

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 11,000	\$ 11,000
*2	27,690	38,690

Service Level Narrative

- 1 Washington Road. Planter beds, trees and shrubs in the business district are maintained contractually. Trees are replaced if damaged by vandalism, accident or disease. All planters are mulched once and weeded weekly or as needed. Includes startup and winterizing of irrigation systems as well as adjustments to timers throughout the year and repairs of system components.
- 2 High Visibility Plantings (Current Level). Provides for flower planting, maintenance and mowing of 31 planting areas located on arterial streets and other highly visible areas. Average size of areas is 150 square feet, with an average of 100 plants per bed. Includes routine weeding and watering of planting areas once a week during dry weather.

FORESTRY

The Forestry function is responsible for the trimming, maintenance, removal and replanting of 12,000 street trees and 10,000 park trees in Mt. Lebanon. As trees are removed, the logs are shredded, and the woodchips are made available to residents and landscapers.

2024 Actual: \$ 565,008
2025 Budget: \$ 757,190

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 201,590	\$ 201,590
2	226,920	428,510
3	196,200	624,710
*4	40,000	664,710
5	177,220	841,930
6	691,180	1,533,110

Service Level Narrative

- 1 Tree Removal and Maintenance. Removes diseased and dying trees as required and handles service calls. Requires one forester.
- 2 Basic Tree Trimming. Provides for municipal trimming program with the trimming of 300 trees annually. Includes dormant trimming of sycamore and oak trees. All trees are trimmed on a priority basis following inspection. Adds a climber and creates supervisory position.
- 3 Replacement Planting. Plants new trees after trees are removed. Approximately 200 trees are planted, with requests for new plantings handled as time permits. Requires one additional climber.
- 4 Increased Forestry Service (Current Level). Adds contractual crew to supplement trimming program by

trimming the species of trees which require pruning during the dormant season to reduce the backlog of service requests. Twenty-five trees will be pruned by a contractor. Also includes funds for recreation facility requests. ***SCALABLE: This service level can be increased or decreased on a dollar value basis.**

- 5 Forestry Supervisor. A Certified Arborist is added to manage all aspects of the municipal street tree and park forestry programs. The forester will be responsible for developing and managing programs and forestry personnel and all aspects of tree maintenance in the municipality.
- 6 Additional Forestry Crew. Provides funding for two additional forestry staff to handle routine requests and planned inspections. This supplemental crew will also provide proactive forestry services. This level will share the distributed hours with the snow and ice function and requires the lease of a small dump truck, additional chipper truck, and brush chipper.

EQUIPMENT MAINTENANCE

Equipment Maintenance encompasses the necessary maintenance and repairs for Mt. Lebanon's fleet of over 100 vehicles, trucks and pieces of equipment. Responsibilities also include the maintenance of all equipment records.

2024 Actual:	\$ 615,317
2025 Budget:	\$ 733,640

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 562,820	\$ 562,820
*2	107,400	670,220
3	15,250	685,470

Service Level Narrative

- 1 General Maintenance and Basic Repair Service. Provides one mechanic to perform general repairs, scheduled routine maintenance, and necessary emergency services for municipal vehicles and equipment. Includes all fuels, lubricants and repair parts for all vehicular equipment owned by municipal departments.
- 2 Additional Maintenance and Repair Services (Current Level). Adds additional mechanic to provide maintenance of all municipal vehicles and equipment. Additional man-hours provided for maintenance of salt spreaders, plows, leaf boxes, and other equipment.
- 3 Cloud Based Fuel Tracking System. Upgrades antiquated fuel tracking system to a cloud environment. Additional reporting and monitoring is available through upgrading software.

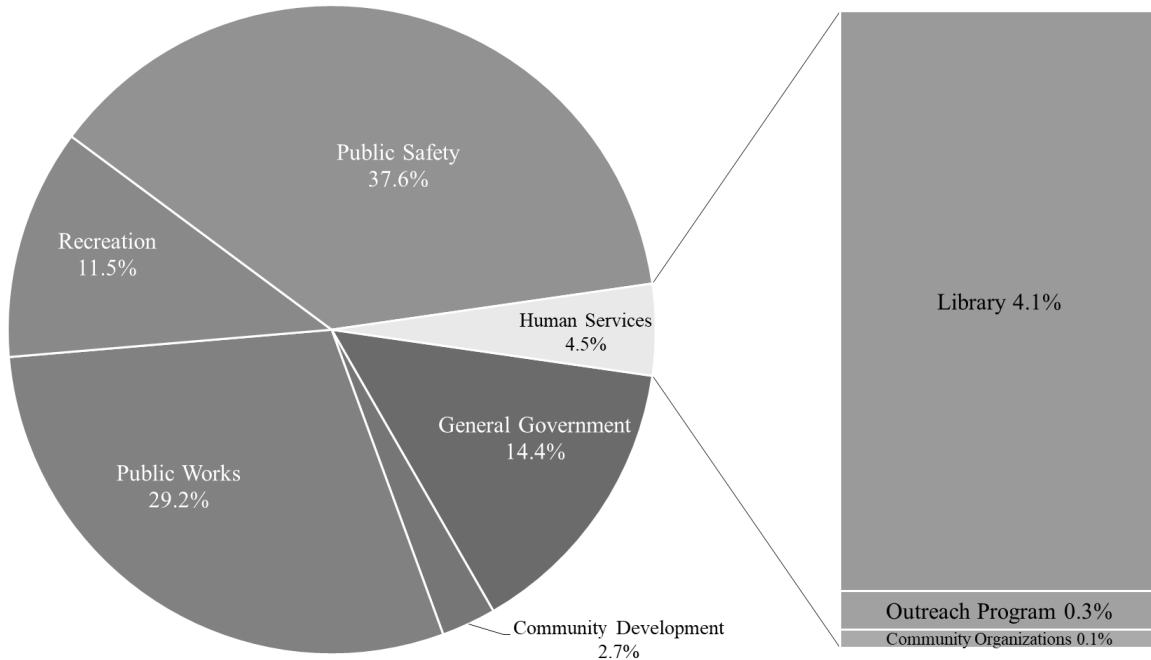
HUMAN SERVICES

Human Services represents programs supported by, but not directly operated by, the municipality. The Library, whose eleven (11) full-time employees are municipal employees, is operated by a Board of Trustees appointed by the Commission. The Outreach Program is operated by an independent nonprofit corporation.

	2025 Budget	2026 Budget	% Variance	\$ Variance
Library	\$ 1,729,100	\$ 1,778,920	2.9	\$ 49,820
Outreach Program	141,630	120,000	(15.3)	(21,630)
Community Organizations	55,000	55,000	0.0	-
Total Human Services	\$ 1,925,730	\$ 1,953,920	1.5	\$ 28,190

For 2026, Human Services shows an increase of 1.5% from the 2025 budget. This is due to an increase in the appropriation to the Library.

2026 Budget - Operating Expenditures



* Percentage breakouts are +/- 0.1% due to rounding.

LIBRARY

A Library Board appointed by the Commission operates the Library. The Library has a collection of catalogued items including books, audiovisual materials, periodicals, and electronic resources. In addition, the Library provides online databases, Internet access and wireless access, homebound delivery service, an interactive website, meeting space, and programs for patrons of all ages.

2024 Actual: \$ 1,681,420
2025 Budget: \$ 1,729,100

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$1,383,860	\$ 1,383,860
2	224,340	1,608,200
3	152,720	1,760,920
*4	18,000	1,778,920

Service Level Narrative

- 1 Basic Appropriation. Provides above services, and additional staff to support some in-person services including take home passive programs for contact-free pickup, browsing of physical collection and patron computer use.
- 2 Standard Appropriation. Provides same as above levels with additional funds for in-person operations seven days a week with full complement of physical and virtual programming, materials, and services.
- 3 Additional Appropriation. Provides above plus additional staff to allow for in-person weekend hours of operation, limited in-person programming opportunities, additional materials for the virtual and physical collections, and expansion of professionally curated resources for public (booklists, etc).
- 4 E-Resources Appropriation (Current Level). Allows for supplemental funding to support ever-increasing e-Resources collection costs

without reducing the appropriation for the library's physical collection. The allocation funded by the municipality alleviates the reliance on the Friends of the Library or Library Fund reserves (current) for this resource.

OUTREACH PROGRAM

Outreach Teen and Family Services provides support and counseling services to troubled teens with a wide variety of problems, helping divert them from the justice system, promoting good mental health for Mt. Lebanon teens and helping them become healthy and productive adults.

2024 Actual: \$ 104,890
2025 Budget: \$ 141,630

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
*1	\$ 120,000	\$ 120,000

Service Level Narrative

- 1 Municipal Support (Current Level). Subsidy to provide the current range of counseling services to Mt. Lebanon clients at no charge for two sessions and reduced session costs for sessions 3-10. Provides for free parent consultations. Includes office and counseling staff with facility located within Mt. Lebanon. Provides for 1,200 hours of direct services.

COMMUNITY ORGANIZATIONS

Various community organizations provide assistance to residents. These residents may be physically or mentally handicapped or a special needs segment such as the elderly or teens.

2024 Actual: \$ 43,106
2025 Budget: \$ 55,000

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 15,000	\$ 15,000
2	30,000	45,000
*3	10,000	55,000
4	10,600	65,600

Service Level Narrative

- 1 Required RAD Payment. Provides payment to SHACOG for percentage of increase in Regional Asset District revenues from the prior year required under Act 180 of 1972.
- 2 Mt. Lebanon Partnership. Provides support for various projects of the Mt. Lebanon Partnership, a community development corporation, for revitalization of the central business district and other commercial districts, in accordance with the Main Street program. The partnership requested an allocation of \$30,000.
- 3 Historical Society (Current Level). Provides an appropriation to help the society sustain current activities as well as support their efforts to maintain a location in the community. The Historical Society requested an allocation of \$10,000.
- 4 Pirsch Engine Project. Conversion of the garage and door of the Historical Society of Mt. Lebanon building to glass for display of historic fire engine.

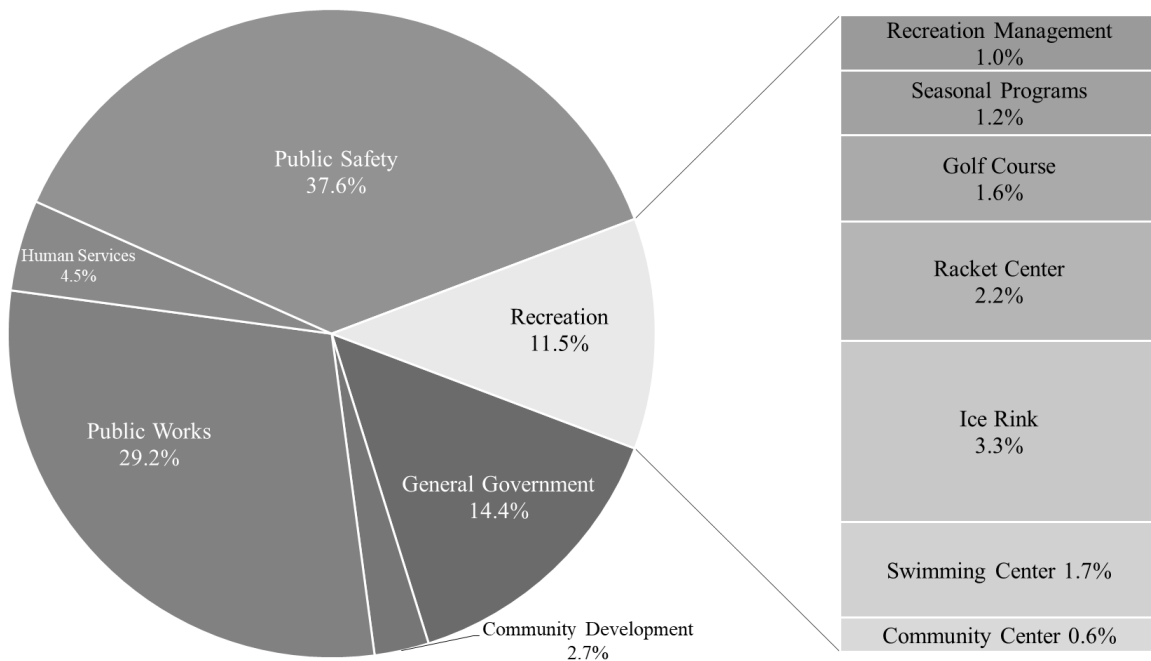
RECREATION

The Recreation Department is responsible for the operation and maintenance of all recreation facilities and programs. The department has five main functional areas: Management, Seasonal Programs, Golf, Racket Center and Recreation Center. The Recreation Center is divided into three separate cost centers: Ice Rink, Swimming Center and Community Center.

	2025	2026		
	Budget	Budget	% Variance	\$ Variance
Recreation Management	\$ 351,810	\$ 428,730	21.9	\$ 76,920
Seasonal Programs	481,620	502,460	4.3	20,840
Golf Course	627,800	669,790	6.7	41,990
Racket Center	852,710	928,670	8.9	75,960
Ice Rink	1,489,200	1,404,780	(5.7)	(84,420)
Swimming Center	755,830	746,230	(1.3)	(9,600)
Community Center	210,070	263,670	25.5	53,600
Total Recreation	\$ 4,769,040	\$ 4,944,330	3.7	\$ 175,290

For 2026, Recreation shows an increase of 3.7% from the 2025 budget. There are three new levels recommended: 1) Community Center Sidewalk Repairs; 2) Re-leveling of Pool Floor; and Replacement of the Departmental Vehicle. Sixteen (16) full-time positions are included in Recreation, although most of its operations are staffed by part-time employees and instructors.

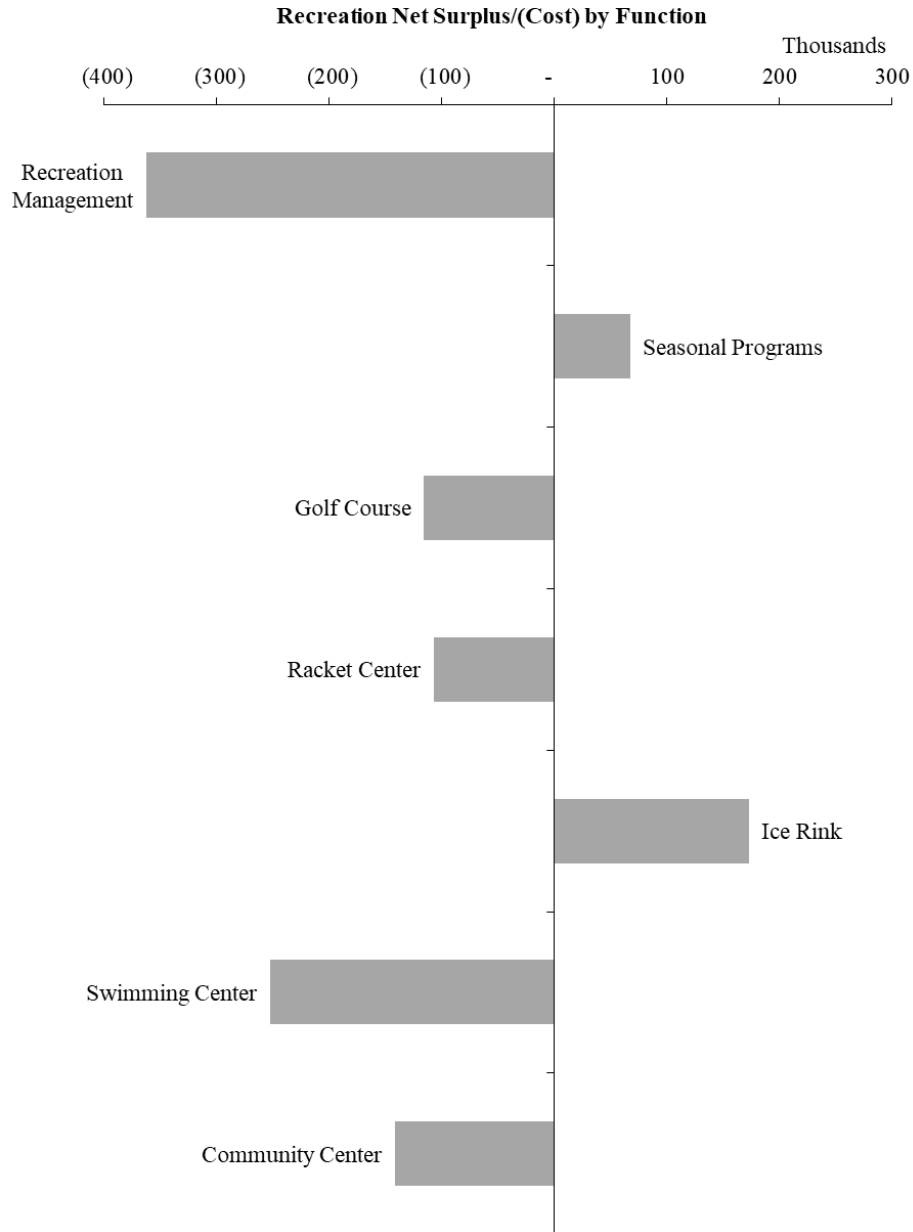
2026 Budget - Operating Expenditures



* Percentage breakouts are +/- 0.1% due to rounding.

Note: Platform Tennis is less than 0.1%.

Recreation revenue accounts for 9.8% of the general fund revenue budget. After factoring in functional revenues, the 2026 budget recognizes a net deficit for the Recreation Department of \$738,210. The chart below shows the relationship of Recreation revenues and expenditures by function.



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RECREATION MANAGEMENT

Recreation Management is responsible for operation and direction of all recreation programs and facilities. Although not directly responsible for maintenance of parks, this unit handles the scheduling of all park facilities.

2024 Actual: \$ 365,335
2025 Budget: \$ 351,810

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
*1	\$ 382,730	\$ 382,730
2	46,000	428,730
3	120,020	548,750
4	67,930	616,680

Service Level Narrative

- 1 Program Assistance (Current Level). Includes the recreation director, secretary, one half of assistant program manager to assist in recreation operation and 30 percent of program manager time to assist with administrative duties (shared with Seasonal Programs).
- 2 Replace Departmental Vehicle. The 14-year-old Dodge Caravan is at the end of its useful life and must be replaced. This vehicle is used for the transport of personnel and supplies to various programs and events. It also serves as the staff vehicle for administrative and supervisory duties. Alternate option of a hybrid vehicle is \$56,200 with some limitations on function.
- 3 Aquatics and Fitness Manager. This new position provides the necessary management and support needed to distribute the workload more efficiently in the department and provide enhanced supervision, safety and training for the swim center. The position will be responsible for managing all aspects of the swim center and fitness programming. This will include hiring, training and scheduling approximately 100 seasonal and part time staff, as well as pre and post season planning and

maintenance for the swim center. Additional support for programming and special events is also provided.

- 4 Full-time Maintenance Position. This new position will help address the increasing workload of maintaining the Recreation Center, Swim Center, Ice Rink, Tennis and Platform Tennis areas along with programming and special events. This position will allow for better work distribution throughout a 17-19-hour day/7 day a week operation, and increases efficiencies, cleanliness, and safety.

SEASONAL PROGRAMS

A variety of athletic, instructional, and cultural programs and services are offered throughout the year by the Recreation Department. Programs are staffed by many part-time employees utilizing municipal and school district facilities. Activities are available for everyone, children through seniors.

2024 Actual: \$ 424,515
2025 Budget: \$ 481,620

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
*1	\$ 502,460	\$ 502,460

Service Level Narrative

- 1 Full Program (Current Level). Offers full complement of programs. Includes 70 percent of the program manager's time, half of the assistant program manager's time (shared with Recreation Management) and part time personnel. Additional programs such as athletic leagues, senior activities and special events are offered. Provides revenue of \$569,950 for a net surplus of \$67,490.

GOLF COURSE

The historic 9-hole Mt. Lebanon Municipal Golf Course, located on Pine Avenue, is open year-round, weather permitting, for use by the general public. The course provides an outstanding recreational opportunity for the golfing enthusiast. The golf course includes a clubhouse with pro shop and locker room facilities.

2024 Actual: \$ 553,651
2025 Budget: \$ 627,800

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 474,070	\$ 474,070
*2	195,720	669,790
3	20,000	689,790
4	15,000	704,790
5	4,000	708,790
6	70,000	778,790

Service Level Narrative

- 1 Minimum Operation. Allows for play seven days per week throughout the year, weather permitting. Course maintenance includes limited mowing, fertilization and maintenance. Operation includes golf course manager, golf course superintendent and minimal seasonal maintenance. Part-time employees operate starting times. Golf shop is managed by golf course manager. Provides revenue of \$269,350 for a net cost of \$204,720.
- 2 Full Operations (Current Level). Employs course rangers at peak times to assist golfers, speed up play and monitor the golf course. Part-time starters run the front desk and operate starting times. Employs a full-time assistant superintendent to help the golf course superintendent in all aspects of the upkeep of the golf course and the equipment. A new aerator is needed to replace outdated technology and to improve golf course conditions. The leasing of robotic mowers to continuously maintain the course. Provides

additional revenue of \$284,220 for a net cost of \$116,220.

- 3 Tree Removal. Removal of sick and dead trees on and around the course.
- 4 Painting of Clubhouse Exterior. The exterior of the clubhouse is in need of repainting, the last time it was painted was 11 years ago.
- 5 LED Lighting Upgrade. The upper maintenance garage lighting is converted to LED lights for superior lighting quality and energy savings.
- 6 Garden Plot Fence. The fencing surrounding the two garden plots is replaced with 8 ft. high fencing to deter deer.

RACKET CENTER

The Racket Center, located in Mt. Lebanon Park provides 13 Har-Tru tennis courts and 6 (hard-court) pickleball courts during the outdoor season. During the cold weather months, 6 tennis courts are covered under three domes (bubbles) to provide year-round tennis. The center also manages the platform tennis courts (4) and provides instructional and competitive programming, as well as a pro shop.

2024 Actual: \$ 480,433
2025 Budget: \$ 852,710

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 393,220	\$ 393,220
2	34,760	427,980
*3	490,690	918,670
4	10,000	928,670
5	50,000	978,670
6	20,000	998,670
7	15,000	1,013,670
8	22,000	1,035,670
9	9,500	1,045,170

Service Level Narrative

- 1 Outdoor Operations. The Racket Center is open Sunday-Thursday from 8 a.m. – 9 p.m. and Friday and Saturday from 8 a.m.-7 p.m. for spring and summer operations. Major contracts include pre-season court preparation and summer mowing. Includes full-time tennis center manager, full-time maintenance superintendent and part-time personnel to handle cashier and daily maintenance duties. Provides \$395,670 in revenue for net surplus of \$2,450.
- 2 Platform Tennis Facility Operations. Provides for the operation of the four platform courts and hut from 8:30 A.M. to 11 P.M. Includes heavy snow removal and the operation of the court heaters to melt snow and ice. Provides basic and routine maintenance services. Provides \$55,980 in revenue for a net surplus of \$23,670.
- 3 Indoor Operations (Current Level). The Tennis Center is open from 8:00 a.m. – 10:00 p.m. during the fall and winter months. Contracts include services related to putting up and taking down the bubbles. Includes full-time tennis center manager, full-time maintenance superintendent and part-time personnel to handle cashier and daily maintenance duties. Provides \$370,000 in revenue for net cost of \$97,020.
- 4 Railing by Court 13. A railing is added to sidewalk by court 13 due to steep drop to hill when going around corner.
- 5 Concrete Ramp Entrance to Court 9. Concrete ramp is needed due to the steep grassy hill at court 9.
- 6 Painting Interior and Exterior of Tennis Building. The interior will include the front desk lobby area, and bathrooms. The exterior will include all doors, columns, and railings on the main and deck level.
- 7 Recoating Tennis Building Patio. The patio also serves as the roof for the first floor and must be sealed periodically to keep out water.

The last time the deck was resurfaced was in 2013, and it is due for recoating.

- 8 Founders Room Floor. All areas of the Founders Room floor replaced to provide a more attractive appearance and more efficient maintenance.
- 9 Tennis Building Desk HVAC. An HVAC unit is installed to provide adequate heating and cooling year-round at front desk area for staff and guests.

ICE RINK

Two indoor ice-skating rinks are operated in the recreation center in Main Park. The rink offers public skating, hockey and figure skating programs.

2024 Actual: \$ 1,747,395
2025 Budget: \$ 1,489,200

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
*1	\$1,404,780	\$ 1,404,780
2	38,500	1,443,280
3	40,000	1,483,280
4	63,760	1,547,040

Service Level Narrative

- 1 Basic Operation (Current Level). Provides full 12-month operation of both main and studio rinks with active public skating, instructional programming, private rentals, figure skating, and hockey leagues. Part-time staff covers operational hours. A full preventative maintenance program is included, and full-time employees are allocated as needed to rink operations: facilities manager, assistant manager, facilities assistant, building superintendent, and maintenance staff. Provides revenue of \$1,578,100 for a net surplus of \$173,320.

- 2 Repair Zamboni Garage Floor. Concrete is in severe disrepair from constant wear from studded tires. Repair floor with epoxy coating.
- 3 Kubota Utility Vehicle. Upgrade this unit to better handle snow removal and decrease damage done on plaza concrete done by a plow.
- 4 Locker Replacement. Replace rusty metal lockers in ice rink lobby and coach/referee areas with Phenolic lockers similar to what it up at the pool.

SWIMMING CENTER

The Swimming Center is a nine-lane Olympic-size (50 meter) swimming pool with separate diving and wading areas. The swim center also includes a bath house with changing facilities and concessions.

2024 Actual: \$ 698,155
2025 Budget: \$ 755,830

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 680,220	\$ 680,220
*2	34,010	714,230
3	32,000	746,230
4	14,000	760,230
5	25,000	785,230
6	5,230	790,460
7	10,000	800,460
8	12,000	812,460

Service Level Narrative

- 1 Full Operation. Opens the pool for the season beginning Memorial Day and closes the pool following Labor Day. Allows the pool to be open on weekends and evenings while school is in session. Provides for public swimming 60 hours per week, as well as private rental time to the Mt. Lebanon Aqua Club. Provides

revenue of \$495,350 for a net cost of \$185,870.

- 2 Seasonal Co-Pool Manager Positions (Current Level). Two seasonal positions will provide enhanced safety training and supervision of staff, as well as maintenance of the filtration system, building and grounds throughout the outdoor season at an estimated 40 hours each a week to cover virtually all programmed hours for the swim center.
- 3 Re-leveling of Pool Floor. As the pool ages deformities in the pool floor are more frequent. These undulations prohibit the effective use of our robotic vacuums and negatively affect quality and clarity. This level provides for annual maintenance and repair of these areas.
- 4 New Domestic Hot Water Tank. To replace the remaining old unit. This is 1 of 2 units providing hot water to the facility. One was replaced in 2025.
- 5 Sprinkler System. Sprinklers are added to areas of the pool lawn to prevent loss of grass.
- 6 Automatic Hand Dryers. Replace 11 aging hand dryers in locker and restrooms.
- 7 Lane Lines & Additional Reel. Replace 3 remaining old 50-meter lane lines that are in disrepair and provide one new lane line reel to efficiently provide both long and short course lap swimming to patrons.
- 8 Replace Snack Bar Tables. Replace all 12 rusting/peeling coated metal picnic tables with recycled plastic cedar tables.

COMMUNITY CENTER

The community center provides meeting rooms for use by residents, nonresidents, organizations and private groups. There are three meeting rooms: a large wooden floor room (Room A) with a view of the park and a smaller vinyl tiled floor room (Room B) overlooking the rink, both of which can be subdivided. A kitchen is provided adjoining the smaller room. A third meeting room is located on the ground floor (Pro Shop Party Room) with direct access to the rink lobby.

2024 Actual: \$ 188,657
2025 Budget: \$ 210,070

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
*1	\$ 203,670	\$ 203,670
2	60,000	263,670
3	95,000	358,670

Service Level Narrative

- 1 Basic Service (Current Level). Allows rental of the community center from 9:00 a.m. to 10 pm, seven days a week. Maintenance is performed on a regular basis. Expanded tables and chairs replaced as needed. Full-time and part-time employees are allocated as needed to community center operations. Includes maintenance on Room A floor to prevent wear. Provides revenue of \$62,000 for a net cost of \$141,670.
- 2 Sidewalk Repair. Areas of damaged sidewalk surrounding the building are replaced. In 2026, a grant will cover a portion of the sidewalk repairs. ***SCALABLE: This service level can be increased or decreased on a dollar value basis.**
- 3 Building Security Door Systems. Installs the same door control systems at the community center as other facilities throughout the municipality. This will include access restrictions and centralized control of all municipal entries.

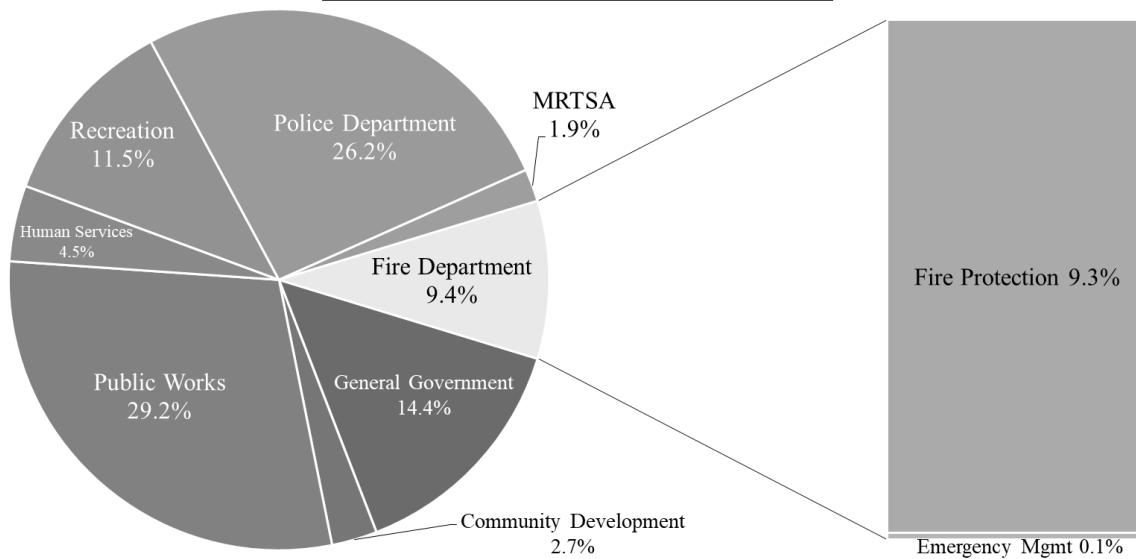
PUBLIC SAFETY

Public Safety includes all services provided by the Fire and Police Departments as well as Medical Rescue Team South Authority's appropriation. The Fire Department is divided into two operational areas while the Police Department is divided into eight.

2026 budget expenditures for Public Safety total \$16,160,160, or an increase of 0.1% from the 2025 budget. Overall, Public Safety includes 47% of total full-time municipal employees. 18 full-time firefighters, 46 police officers and 13 (12 police and 1 fire) civilians are accounted for in this area.

	<u>2025 Budget</u>	<u>2026 Budget</u>	<u>% Variance</u>	<u>\$ Variance</u>
<u>Fire Department</u>				
Fire Protection	4,008,620	3,998,680	(0.2)	(9,940)
Emergency Management	48,940	54,590	11.5	5,650
Total Fire Department	4,057,560	4,053,270	(0.1)	(4,290)

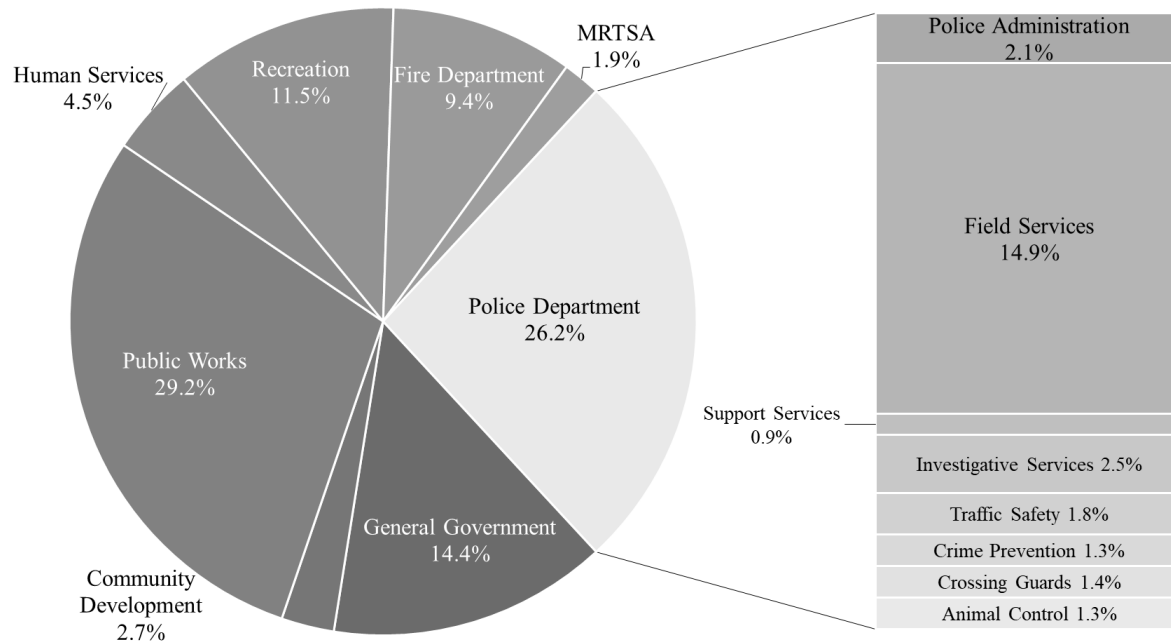
2026 Budget - Operating Expenditures



* Percentage breakouts are +/- 0.1% due to rounding.

	2025 Budget	2026 Budget	% Variance	\$ Variance
<u>Police Department</u>				
Administration	874,260	906,130	3.6	31,870
Field Services	6,406,290	6,426,050	0.3	19,760
Support Services	392,350	386,700	(1.4)	(5,650)
Investigative Services	1,012,670	1,056,510	4.3	43,840
Traffic Safety	732,890	760,640	3.8	27,750
Community Outreach Unit	533,010	576,580	8.2	43,570
School Crossing Protection	599,010	584,930	(2.4)	(14,080)
Animal Control	708,410	574,230	(18.9)	(134,180)
Total Police Department	11,258,890	11,271,770	0.1	12,880

2026 Budget - Operating Expenditures



* Percentage breakouts are +/- 0.1% due to rounding.

FIRE PROTECTION

The fire department responds to a variety of emergency and service calls annually, with a fleet of three pumpers, an aerial truck, an advanced rescue truck, and other equipment. A wide range of proactive and reactive emergency protective services is delivered from a central fire station.

2024 Actual: \$ 3,671,352
2025 Budget: \$ 4,008,620

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 620,760	\$ 620,760
2	767,210	1,387,970
3	1,214,230	2,602,200
4	1,087,490	3,689,690
5	157,830	3,847,520
6	125,370	3,972,890
*7	25,790	3,998,680
8	388,120	4,386,800
9	244,120	4,630,920

Service Level Narrative

- 1 Full Volunteer Company. Provides equipment and facilities for volunteer company. Organization and direction of the department is outside municipal control.
- 2 Weekday Career Staffing. Provides four career staff: a chief, assistant chief and two fire lieutenants. Career staff on duty Monday through Friday from 8 a.m. to 6 p.m. Full volunteer coverage at all other times.
- 3 24-Hour Career Staffing. Provides 10 career staff by adding three deputy chiefs and three fire lieutenants. Adds a full-time secretary. Allows for four rotating two-person shifts providing 24-hour, seven-day a week coverage. Volunteers supplement at all times.
- 4 Proactive Services. Provides 16 career staff by adding two deputy chiefs and four fire lieutenants. All platoons are staffed with three persons. A wide range of proactive

services are provided including building inspections, facility staff training, building plan review, and numerous community outreach activities. Allows for flexibility in providing volunteer training opportunities. Minimum staffing of three persons on weekdays and two for nights and weekends. A part-time clerk assists with required volunteer and career fire company record keeping.

- 5 Fire & Life Safety Education Program. Provides 17 career staff by adding one additional fire lieutenant to deliver fire and life safety education programs in the elementary schools.
- 6 Full Fire Prevention & Inspection Services. Increases staffing by adding one (1) additional fire lieutenant to day shift with an overall goal of conducting fire and life safety inspections in all commercial and high-risk properties annually, as opposed to the current triennial schedule. Increases turnaround times on re-inspections, allow for the expansion of fire and life safety education program, allocate 10 hours per week to focus on emergency management functions, and provides an additional person during hours in which volunteer availability has declined.
- 7 Supplemental Staffing (Current Level). Provides stipend for volunteers to work duty shifts to meet NFPA minimum staffing requirements, primarily nights and weekends, when career staffing is less than four fire fighters on duty.
- 8 ISO / NFPA Engine Company Distribution. Adds four personnel and provides for a second fire station in the area of Public Works to increase engine company distribution and decrease response times to certain areas of the community. Service level does not include cost of constructing the new station, only the maintenance, staffing and relocation of an engine.
- 9 NFPA Minimum Staffing. Adds four firefighters for a total of 26 career staff. Meets the minimum four-person response

requirement outlined in the NFPA standard on fire department deployment. Improves the level of prevention and associated services. Minimum shift strength is six career staff on weekdays and four on nights and weekends.

EMERGENCY MANAGEMENT

Emergency Management reflects the needs of Mt. Lebanon in the establishment, planning, and training for the management of emergencies that go beyond the routine public safety emergencies. Included are weather-related and man-made emergencies. It also addresses mitigation and recovery from incidents affecting Mt. Lebanon facilities and personnel.

2024 Actual: \$ 42,440
2025 Budget: \$ 48,940

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
*1	\$ 54,590	\$ 54,590
2	57,000	111,590

Service Level Narrative

- 1 Maintenance and Management of Emergency Operations Facilities (Current Level). Includes emergency management center maintenance, antenna maintenance, maps, hazardous materials management, staff training, disaster plan updates, satellite broadcast service data connections and supplies.
- 2 Emergency Operations Center Renovations. Renovation will focus on modernizing the EOC to enhance collaboration, situational awareness, and operational effectiveness.

POLICE ADMINISTRATION

Police Administration is charged with the overall direction, planning and control of the law enforcement functions performed by the Municipality, as well as control of the department budget, computer systems and office equipment.

2024 Actual: \$ 791,420
2025 Budget: \$ 874,260

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 313,180	\$ 313,180
2	287,520	600,700
3	203,830	804,530
*4	101,600	906,130
5	15,900	922,030

Service Level Narrative

- 1 Minimum Administration. Provides for a chief of police. Basic administrative and field operation control only.
- 2 Police Administration. Provides for a deputy chief of police to oversee the operations division which includes: patrol operations, traffic services, animal control and training. Also includes one administrative secretary position to control internal personnel, administrative, and departmental training files and perform administrative clerical duties.
- 3 Full Police Administration. Provides for a deputy chief of police to oversee the support services division which includes: support services unit, community outreach, information technology services, investigations, fleet and facility maintenance and administration functions.
- 4 Social Services Coordinator (Current Level). Provides resources to partner with service providers, advocates, and individuals with mental illness or, intellectual and developmental disabilities. To ensure the

safety of all, to respond effectively, and to improve access to services and supports for these individuals.

- 5 Increased Recruitment. A recruitment committee will be established to reach out to regional colleges that offer criminal justice programs. Reaching out to the students, providing a realistic view of the role of a police officer and what Mt. Lebanon provides officers, to ensure their excitement to join our police force.

POLICE FIELD SERVICES

The largest organizational unit in the police department, police field services provides traditional uniformed police patrol functions, including response to calls for service, enforcement of all laws, apprehension of violators, regulation of conduct and prevention of crime through patrol activities.

2024 Actual: \$ 6,715,432
2025 Budget: \$ 6,406,290

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 3,798,720	\$ 3,798,720
2	1,023,120	4,821,840
3	726,760	5,548,600
*4	797,650	6,346,250
5	79,800	6,426,050
6	607,550	7,033,600

Service Level Narrative

- 1 Minimum Patrol Service. Provides for two one-officer patrol units per shift, with supervision on 50% of all shifts. Includes three lieutenants, three corporals and 12 police officers.
- 2 Reactive Patrol Service. Provides for three one-officer patrol units per shift, with supervision on 70% of all shifts. Increases ability to deploy by beat on all three shifts.

Includes one lieutenant, one corporal and three police officers.

- 3 Intermediate Patrol Service. Provides for three one-officer patrol units per shift, with supervision on 85% of all shifts. Increases number of patrol units on two shifts, allows for some proactive enforcement, and expands geographical deployment. Adds one lieutenant, one corporal and two police officers.
- 4 Proactive Patrol Service (Current Level). Provides for four one-officer patrol units per shift with supervision. Includes one lieutenant, four police officers and one police dog.
- 5 Ballistic Helmet Replacement. The current ballistic helmets deployed by patrol officers have shown to be ineffective for direct impact rounds. The new proposed helmet purchase would allow for deployment of upgraded helmets which have significant protection to officers during a critical incident.
- 6 Expanded Patrol Service. Provides additional patrol officers above minimum staffing to allow for focused patrol/traffic enforcement at schools and other designated hot spots. Allows for increased ability to adjust shift scheduling to meet required staffing without incurring overtime. Permits the assignment of an officer as accreditation manager. Includes five police officers.

POLICE SUPPORT SERVICES

Staff support for all operating units is provided by Police Support Services. All the functions of revenue collection, records management and data collection and dissemination are included.

2024 Actual: \$ 396,291
2025 Budget: \$ 392,350

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 259,400	\$ 259,400
2	82,410	341,810
*3	44,890	386,700
4	10,000	396,700

Service Level Narrative

- 1 Support Service. Provides one records clerk to maintain police records five days a week. Provides funds for support functions including supplies, telecommunications and maintenance agreements.
- 2 Police Information System. Provides the ability to update police records and information five days a week, including computer processing and input and the UCR reports. Includes one police records clerk.
- 3 Community-Based Surveillance Cameras (Current Level). The existing network of surveillance cameras have proven to be an effective tool in reducing crime and assisting in investigative measures after crimes have been committed. Provides funding for maintenance, software and internet connections for the existing camera network.
- 4 Expanded Community-Based Surveillance Cameras. The existing network of surveillance cameras has proven to be an effective tool in reducing crime and assisting in investigative measures after crimes have been committed. Provides for additional installation at Cochran Rd and Beverly Rd.

INVESTIGATIVE SERVICES

Investigative Services (ISU) provides investigation of complex and serious crimes, drug investigation, youth services, follow-up investigations, court liaison, and case management. ISU also provides property and evidence control, prisoner processing, crime scene processing, fingerprinting services, and technical support to Police Field Services and other police agencies.

2024 Actual: \$ 989,396
2025 Budget: \$ 1,012,670

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 284,340	\$ 284,340
2	182,590	466,930
3	175,700	642,630
4	204,540	847,170
*5	209,340	1,056,510
6	10,000	1,066,510

Service Level Narrative

- 1 Assignment Level. Provides follow-up investigation of some felonies and misdemeanors, and minor review of youth crime without referral or counseling. Provides minimal court liaison assistance. Includes one police officer and one secretary.
- 2 Evidence-Property Control/Court Liaison. Assists unit members in all other primary and secondary follow-up investigations, including the ability to conduct serious felony investigations. Provides court liaison and pretrial assistance to District Attorney, thus reducing patrol involvement. Provides supervision and system of accountability for all evidence in department custody. Includes one corporal.
- 3 Youth Service. Allows for current youth services program. Provides one full-time youth services officer/juvenile court liaison. Includes one police officer.

- 4 Supervision. Provides for supervision of department criminal investigations and evidence/property management. Includes one lieutenant.
- 5 Full Drug Enforcement (Current Level). Allows for full drug enforcement capabilities to include surveillance, cultivating informants, etc. Allows for participation in regional or federal narcotics task forces. Provides vacation relief. Adds one police officer.
- 6 Cyber Lab/Hybrid Internship Program with Laroche University. This expanded service level would allow for the investment of a partnership and to establish a Cyber lab to be collocated at Laroche University and provide for Interns and students to augment the Investigative Services Unit with projects and cases specific to cyber frauds and digital forensic evidence.

TRAFFIC SAFETY

Traffic Safety (TSU) is responsible for extended traffic enforcement, accident investigation, and follow-up investigation of all hit-and-run, near fatal and fatal accidents. The unit maintains all accident and citation records and correspondence with the National Safety Council and the American Automobile Association. TSU responds to speed and other traffic survey requests and provides significant input for MLPD's comprehensive traffic safety planning.

2024 Actual:	\$ 576,562
2025 Budget:	\$ 732,890

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 359,960	\$ 359,960
*2	400,680	760,640
3	117,010	877,650

Service Level Narrative

- 1 Basic Traffic Enforcement. Provides one police officer to maintain accident and traffic enforcement statistics. Provides for some field enforcement and hit-and-run investigations.
- 2 Increased Traffic Enforcement and Supervision (Current Level). Provides for operation of one traffic unit on two shifts at least five days per week. Allows for coverage during peak traffic hours and investigation of traffic accidents by traffic personnel. Also provides supervision of department traffic services and administration of regional traffic enforcement grants. Allows for a liaison to the municipal traffic board. Includes one lieutenant and one corporal. Includes the purchase of a new Traffic Enforcement Vehicle.
- 3 Expanded Traffic Enforcement Education. One shift, five days a week. Increases ability to provide traffic and pedestrian safety educational programs to school students and to the general public, and to targeted pedestrian and traffic safety enforcement efforts. Adds one police officer.

COMMUNITY OUTREACH UNIT

The Community Outreach Unit assists community organizations, neighborhood groups, schools and individual citizens to become actively involved in crime prevention. These activities reduce crime, abate the fear of crime and contribute to neighborhood awareness of crime problems.

2024 Actual: \$ 399,243
2025 Budget: \$ 533,010

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 213,990	\$ 213,990
2	170,600	384,590
*3	191,990	576,580

Service Level Narrative

- 1 Basic Program. Continuation of school programs, neighborhood watch programs and other programs as time is available. Current projects match available officer time. Includes one corporal.
- 2 School Resource Officer. Allows for the full-time deployment of one police officer at Mt. Lebanon High School to provide deterrence, building security and immediate response to critical incidents. Officer also serves as a resource to staff and students and provides educational lessons concerning crime and safety-related topics. Total cost shared with the Mt. Lebanon School District.
- 3 Current Program (Current Level). Provides additional time to expand the school program and neighborhood watch programs, and design programs for the reduction of criminal incidents. Adds one police officer.

SCHOOL CROSSING PROTECTION

Mt. Lebanon provides for school crossing guards during the school year at 40 posts. Substitute guards are included to ensure full coverage. Supervision and training of the guards is also included. Guard costs are shared with the school district.

2024 Actual: \$ 568,105
2025 Budget: \$ 599,010

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 500,890	\$ 500,890
*2	84,040	584,930
3	38,890	623,820

Service Level Narrative

- 1 Crossing Guards. Employs a total of 40 guards and approximately 15 substitute guards for entire school year.
- 2 Year-round Supervision (Current Level). Includes one full-time civilian supervisor that handles schedules, payroll and call-offs as well as training and day-to-day problems.
- 3 Enhanced Crossing Guard Services. Allows for additional crossing guard posts as student pedestrian traffic increases, without sacrificing existing crossing guard posts. Reduces the need for the crossing guard supervisor to assume duties at various posts as vacancies arise unexpectedly. Adds four guards and two substitutes.

ANIMAL CONTROL

This activity, administered through the police department, provides for domestic and wild animal control within the municipality. Responsibilities include enforcement of state, county and local laws pertaining to animals, housing of animals, and, if necessary, disposing of injured or unwanted animals. Animal Control operates on a cooperative operation basis with thirteen other communities, eleven full-service and two on pay-per-call basis.

2024 Actual: \$ 512,376
2025 Budget: \$ 708,410

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 136,280	\$ 136,280
2	263,190	399,470
*3	174,760	574,230

Service Level Narrative

- 1 Mt. Lebanon Animal Control. Provides an eight-hour, five-day week service only to Mt. Lebanon. Utilizes one truck, needed control equipment and pound facilities. No relief factor. Includes one animal control officer.
- 2 Basic Cooperative Coverage. Provides limited animal control and cooperative operation with thirteen other communities. Coverage expanded to 32 hours per day, five days per week with no relief. Adds one supervisor and two animal control officers. Provides \$340,520 in revenue from other communities.
- 3 Expanded Cooperative Coverage (Current Level). Provides seven-day coverage with extended dual coverage during peak volume hours. Provides vacation, holiday and emergency relief. Adds two animal control officers. Provides \$129,330 in additional revenue.

MEDICAL RESCUE TEAM SOUTH AUTHORITY (MRTSA)

Since 1977, MRTSA has provided health care to patients and transportation to and from providers of medical services. MRTSA is committed to the continuous improvement of their preventive and dynamic health care services to its six communities.

2024 Actual: \$ 520,594
2025 Budget: \$ 835,120

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
*1	\$ 835,120	\$ 835,120

Service Level Narrative

- 1 MRTSA Appropriation (Current Level). Provides for Mt. Lebanon's share of the Medical Rescue Team South annual assessment and contributions to the restricted capital expenditure fund. No 2026 funding request and breakdown was provided at the time of production.

CAPITAL IMPROVEMENTS

CAPITAL IMPROVEMENTS

Capital improvements, the replacement of certain equipment and infrastructure, are necessary to maintain and improve the investment Mt. Lebanon has in its physical facilities and equipment. These expenditures are programmed under the long-range capital improvement program required by the Home Rule Charter.

2024 Actual: \$10,692,404
2025 Budget: \$16,080,480

2026 Service Level Options

S/L Rank	S/L Cost	Cum. Cost
1	\$ 4,870,000	\$ 4,870,000
2	2,275,000	7,145,000
3	690,880	7,835,880
4	28,330	7,864,210
5	180,000	8,044,210
6	120,000	8,164,210
7	117,500	8,281,710
8	125,000	8,406,710
9	221,000	8,627,710
10	1,788,250	10,415,960
11	1,310,000	11,725,960
12	456,440	12,182,400
13	1,540,000	13,722,400
14	1,710,000	15,432,400
15	347,000	15,779,400
16	35,000	15,814,400
17	194,380	16,008,780
18	178,200	16,186,980
19	195,000	16,381,980
20	240,000	16,621,980
21	140,000	16,761,980
22	175,000	16,936,980

Service Level Narrative

1 Sanitary Sewer Improvements. An operation and maintenance plan has been adopted that requires continuous evaluation and proactive upgrades and repairs to the sanitary sewer system. Improvements are funded through a surcharge on ALCOSAN bills.

2 Street Reconstruction. Reconstruction of approximately 5,235 linear feet (0.9915 miles) of deteriorated streets. Partially funded through storm water fee for curb and inlet reconstruction. In accordance with the Brick Streets Policy adopted by the Commission in 2024, this funding will also be used to fund full-depth reconstruction of brick streets. The selection of a brick street for full-depth reconstruction may reduce the total linear feet of reconstructed streets in a given year.

3 Storm Water Management. Upgrades, installations and repairs to storm sewer lines throughout the Municipality. Improvements are funded through the storm water fee.

4 Front End Loader. Provides funding for the Fifth year of a five-year lease for a front-end loader used for leaf collection, winter operations and other public works daily operations.

5 Backhoe Replacement. Replace a 20-year-old backhoe with 3,525 hours on the meter that is used for excavation, repairing storm and sanitary infrastructure, leaf collection, snow removal and storm cleanup responses.

6 Forestry Woodchipper. Replace a 23-year-old chipper with 10,505 hours on the meter. This is a key piece of equipment in forestry division that is critical for grinding tree limbs from pruning and debris from damaged trees during storm responses.

7 Public Safety Center Exterior Improvements. Phase 2 of a 3-year plan for repairs to the Public Safety Center. This Phase involves façade, masonry, and waterproofing Improvements to the north and east sides of the building.

8 Rescue Tool Replacement. In 2026 the department's complement of hydraulic rescue tools will be 20 years old. The current tools are not compatible with the latest vehicle technology. Electric (battery powered) rescue tools are the industry

standard. They provide lighter and more flexible operation with reduced maintenance needs.

- 9 Active Uptown Project. Enhancements to Clocktower Plaza and the Portal. These improvements include sunshades, wayfinding signage, projection art using Gobo Technology, seat wall mosaics, Portal accent lighting, a bike runnel and decorative handrails.
- 10 Clint Seymour Field Lighting. Replace old metal halide lights and poles on Middlefield and add lights and poles on Seymour field. All new lighting will be LED.
- 11 Middle and Seymour Fields Turf and Fence Replacement. Turf replacement on the fields will coincide with the installation of lights to avoid any damage to the turf. This also includes the replacement of the 24-foot-high fence along Cedar Blvd.
- 12 Cedar Boulevard Parking Lot Phase II. Second phase of this project will allow for additional parking towards Vee Lynn Drive and will accommodate an additional 58 vehicles with paved parking.
- 13 Library Revitalization. This first phase will upgrade the central core of the upper level. It includes new restrooms, flooring, larger access to courtyard, staff office reorganization, lighting and HVAC modifications.
- 14 Sunset Hills Park Phase II. Phase II improvements include a multi-purpose basketball court, playground equipment and additional parking.
- 15 Sidewalk Improvement Program. Funds provided for installation of new sidewalks throughout the municipality. Greenhurst Drive will be done in the 2026 budget. Resident contributions are \$31,500.
- 16 Invasive Species Management. The Oikos Ecology study provided a 10-year project road map to address dwindling tree canopy and spreading invasive species in Bird, Robb Hollow, and Twin Hills Trail Parks. The first year will begin primarily in Bird Park with smaller planning pieces in Robb Hollow and Twin Hills.
- 17 Golf Course Parking Lot Paving. The golf course upper and lower parking lots as well as sections of Pine Ave will be repaved. Repaving will include base repairs, milling 3 inches of the existing surface, and paving with binder and a wearing course.
- 18 Golf Course Improvements. Senior/forward tees are installed on holes, 4,.7 and 8. Work includes laser grading, sod, and irrigation.
- 19 Fire Safety Training Trailer. Replace Fire Safety Trailer used to support the elementary fire and life safety education program in the schools and community. Replaces the 20-year-old trailer.
- 20 Tennis Center Fencing. Fencing is repaired and painted for a functional, more attractive appearance.
- 21 Bleacher Railing Replacement. New aluminum railings will be installed at the main ice rink.
- 22 Public Safety Center 3rd Floor Furniture Replacement. Provides funds to improve space for ISU case review as well as new workstations and seating for administrative spaces.

DEBT SERVICE

The debt service budget represents payments to be made in 2026 for long-term bond issues. The total outstanding principal for governmental funds as of December 31, 2025 is \$20,585,000.

2024 Actual: \$ 3,315,168
2025 Budget: \$ 3,308,970

2026 Service Level Options

<u>S/L</u> <u>Rank</u>	<u>S/L</u> <u>Cost</u>	<u>Cum.</u> <u>Cost</u>
*1	\$ 3,324,940	\$ 3,324,940
2	\$ 150,000	\$ 3,474,940

Service Level Narrative

- 1 Required Debt Payments (Current Level). In 2026, principal payments of \$2,660,000 and interest payments of \$664,940 will be made on bond issues. The payments will be paid as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
General Fund	\$ 2,395,010	\$ 648,350	\$ 3,043,360
Special Revenue Funds	264,990	16,590	281,580
Total Debt Service	\$ 2,660,000	\$ 664,940	\$ 3,324,940

The details of the issues are:

Governmental Funds

<u>Issue</u>	<u>Purpose</u>	<u>Original</u> <u>Principal</u>	<u>Outstanding</u> <u>Principal</u>	<u>Interest Rate</u>	<u>Year of</u> <u>Maturity</u>
2016	Refunding of 2011 and 2012A bonds	4,355,000	1,075,000	2.0 to 3.25%	2027
2019	Washington Road Streetscape and other improvements, refunding of all 2012 bonds and portion 2014 bonds	7,765,000	6,115,000	2.0 to 3.0%	2029
2020A	Non-taxable portion of refunding 2013, 2015 and portions of 2017 bonds	7,415,000	5,900,000	2.0 to 3.0%	2032
2025	Swimming, Racket Center, Garage and municipal building improvements	7,495,000	7,495,000	4.0 to 5.0%	2040
		<u>\$ 27,030,000</u>	<u>\$ 20,585,000</u>		

- 2 New Debt Service. Debt service related to a new 2026 issuance for facility upgrades and improvements. Debt proceeds estimated at approximately \$6,000,000.

SPECIAL REVENUE FUNDS

Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to be expended for specific purposes. The four individual funds are as follows:

- State Highway Aid – Funds received from the Commonwealth from liquid fuel taxes to be used on appropriate street related expenditures.
- Sewage – Funds collected from residents/owners through a municipal sewage charge and transferred to the General Fund for sanitary sewer maintenance and to the Capital Projects Fund for sanitary sewer capital improvements.
- Storm Water – Funds collected from residents/owners through a municipal storm water charge and transferred to the General Fund for storm sewer maintenance and to the Capital Projects Fund for storm sewer capital improvements.
- Solid Waste – Funds collected from residential property owners for the collection and disposal of refuse and recycling.

	2026 Budget				
	State Highway Aid	Sewage	Storm Water	Solid Waste	Total
Revenues					
Investment	\$ 10,000	\$ 250,000	\$ 20,000	\$ 35,000	\$ 315,000
Refund from ALCOSAN	-	40,000	-	-	40,000
Fines, Forfeits & Penalties	-	15,000	-	29,000	44,000
Intergovernmental	877,000	-	-	-	877,000
Assessments	-	15,500,000	2,036,070	3,632,170	21,168,240
Total Revenues	887,000	15,805,000	2,056,070	3,696,170	22,444,240
Expenditures					
Operating Expenditures					
General Government	-	140,000	28,000	-	168,000
Public Works	887,000	-	-	3,696,170	4,583,170
Total Operating Expenditures	887,000	140,000	28,000	3,696,170	4,751,170
Debt Service		156,080	125,500	-	281,580
Payments to ALCOSAN		10,700,000	-	-	10,700,000
Total Expenditures	887,000	10,996,080	153,500	3,696,170	15,732,750
Excess (Deficiency) of Revenues Over Expenditures	-	4,808,920	1,902,570	-	6,711,490
Other Financing Sources (Uses)					
Transfer Out - Operating	-	(847,530)	(586,690)	-	(1,434,220)
Transfer Out - Capital	-	(5,050,000)	(1,315,880)	-	(6,365,880)
Total Other Financing Sources (Uses)	-	(5,897,530)	(1,902,570)	-	(7,800,100)
Surplus to/(Use of) Fund Balance	\$ -	\$ (1,088,610)	\$ -	\$ -	\$ (1,088,610)

CAPITAL PROJECTS FUND

The Capital Projects Fund accounts for all resources and expenditures concerning the acquisition, construction or improvements of capital facilities or infrastructure by the Municipality.

In 2026, funding will be provided by the municipal sewage fees, storm water fees, General Fund tax revenues, and other direct funding sources outlined below.

Twelve (12) capital improvement budget levels are included in the 2026 Capital Projects Fund Budget:

Level	Description	2026 Budget				Total
		General Fund	Sewage Fund	Storm Water Fund	Capital Proj. Fund	
1	Sanitary Sewer Improvements		\$ 4,870,000			\$ 4,870,000
2	Street Reconstruction	1,650,000		625,000		2,275,000
3	Storm Water Management			690,880		690,880
4	Front End Loader	28,330				28,330
5	Backhoe Replacement		180,000			180,000
7	PSC Exterior Improvements	117,500				117,500
9	Activate Uptown - LRT Portal				221,000 ¹	221,000
10	Clint Seymour Field Lighting Middle and Seymour Fields				1,788,250 ¹	1,788,250
11	Turf and Fence Replacement	521,000			789,000 ¹	1,310,000
12	Cedar Boulevard Parking Lot Phase II				456,440 ¹	456,440
13	Library Revitalization				1,540,000 ^{1/2}	1,540,000
14	Sunset Hills Park Phase II				1,710,000 ¹	1,710,000
Total Revenues		\$ 2,316,830	\$ 5,050,000	\$ 1,315,880	\$ 6,504,690	\$ 15,187,400
 <u>Direct Funding Sources</u>						
¹	Bond Funding	\$ 5,754,690				
²	Grant Funding	750,000				
		\$ 6,504,690				

LINE ITEM BUDGET

Taxes

Real Estate	
2026	\$ 12,015,330
2025	95,000
Prior Years	<u>165,000</u>
Subtotal - Real Estate	<u>12,275,330</u>
Earned Income	16,512,320
Local Services	450,000
Real Estate Transfer	1,700,000
County Sales	1,365,000
Utility	<u>29,000</u>
Total Taxes	<u>32,331,650</u>

Non-tax Revenues

Licenses, Permits & Fees

Cable TV Franchise Fee	615,500
Inspections Permits	311,960
Public Works Permits	95,000
Video Licenses	2,800
Lien Letter Fee	37,500
Liquor Licenses	9,000
Fire Permits	59,800
Vendor Permits	<u>9,500</u>
Total	1,141,060

Fines, Forfeitures & Penalties

Police/Magistrate Fines	40,000
Other	<u>72,000</u>
Total	112,000

Investment & Rental 528,900

Intergovernmental

State Pension Contribution	1,479,630
State Highway Aid	877,000
Public Works Grants	35,740
Fire Relief Association	175,000
Police Grants	190,800
General Grants	<u>820,300</u>
Total	3,578,470

Recreation

Recreation Management	\$ 66,500
Seasonal Programs	569,950
Golf Course	542,170
Racket Center	821,650
Recreation Center	
Ice Rink	1,577,800
Swimming Pool	494,350
Community Center	<u>62,000</u>
Subtotal - Recreation Center	<u>2,134,150</u>
Total	4,134,420

Charges for Services & Other Revenue

Contributions	13,000
Tax Office Cost Sharing	67,420
Crossing Guard Cost Sharing	292,470
School Resource Officer	109,780
Animal Control Program	469,850
Public Information	531,600
Snow/Ice Control	134,440
Sale of/Damage to Property	88,500
Rebates and Reimbursements	350,750
Sidewalk Assessments	-
Proceeds of Debt	5,754,690
Miscellaneous	<u>264,720</u>
Total	8,077,220

Assessments

Sewage	15,500,000
Stormwater	2,036,070
Solid Waste	<u>3,632,170</u>
Total	<u>21,168,240</u>

Total Non-tax Revenues 38,740,310

Other Financing Sources

Transfers In	100,000
Use of Fund Balance	<u>1,609,610</u>
Total	<u>1,709,610</u>

Total Revenues \$72,781,570

General Management

Regular Salaries & Wages	\$	412,520
Overtime Wages		5,270
Retainers & Special Salaries		17,500
Fringe Benefits		129,960
Special Appropriations		21,750
Professional Services		113,700
Training & Conferences		7,050
Memberships		12,240
Utilities		1,280
Printing & Photography		4,250
Postage		1,200
Contractual Services		22,550
Office Supplies		1,700
Books & Periodicals		290
Equipment & Furniture		49,000
Total		800,260

Legal Services

Professional Services	\$	383,140
Total		383,140

Financial Management

Regular Salaries & Wages	\$	343,620
Part-time & Temporary Wages		68,530
Fringe Benefits		137,870
Professional Services		98,600
Training & Conferences		10,180
Memberships		750
Printing & Photography		1,150
Rental		3,740
Contractual Services		9,670
Equipment & Furniture		450
Total		674,560

Information Services

Regular Salaries & Wages	\$	353,590
Overtime Wages		1,000
Fringe Benefits		123,860
Professional Services		57,700
Training & Conferences		22,500
Memberships		250
Utilities		2,510
Contractual Services		163,170
Books & Periodicals		600
Equipment & Furniture		32,000
Total		757,180

Treasury/Tax Collection

Regular Salaries & Wages	\$	82,330
Part-time & Temporary Wages		6,000
Retainers & Special Salaries		9,000
Fringe Benefits		17,740
Professional Services		232,000
Training & Conferences		1,000
Memberships		80
Postage		12,000
Rental		4,400
Contractual Services		17,930
Office Supplies		2,000
Equipment & Furniture		3,000
Total		387,480

Public Information

Regular Salaries & Wages	\$	248,270
Part-time & Temporary Wages		257,650
Fringe Benefits		97,720
Professional Services		58,930
Training & Conferences		11,500
Memberships		610
Utilities		1,510
Printing & Photography		160,450
Postage		50,040
Rental		4,180
Contractual Services		90,790
Office Supplies		650
Books & Periodicals		380
Equipment & Furniture		11,000
Total		993,680

Office Services

Regular Salaries & Wages	\$	7,730
Part-time & Temporary Wages		28,190
Fringe Benefits		6,100
Professional Services		3,600
Utilities		3,090
Printing & Photography		1,480
Postage		18,500
Rental		10,350
Contractual Services		15,720
Office Supplies		15,000
Total		109,760

Insurance

Comprehensive Business Policy	\$	607,350
Total		607,350

Employment Benefits

Fringe Benefits	\$	1,485,410
Total		1,485,410

Economic Development

Regular Salaries & Wages	\$	141,450
Fringe Benefits		54,550
Training & Conferences		5,200
Memberships		1,000
Utilities		520
Rental		1,040
Books & Periodicals		200
Total		203,960

Planning

Regular Salaries & Wages	\$	173,530
Overtime Wages		4,000
Fringe Benefits		59,820
Training & Conferences		2,000
Memberships		1,080
Utilities		740
Rental		1,090
Equipment & Furniture		1,800
Total		244,060

Engineering

Professional Services	\$	42,450
Total		42,450

Building Inspection

Regular Salaries & Wages	\$	382,280
Overtime Wages		1,250
Retainers & Special Salaries		900
Fringe Benefits		95,450
Professional Services		34,800
Training & Conferences		5,650
Memberships		1,680
Utilities		5,320
Printing & Photography		1,100
Rental		1,090
Contractual Services		10,500
Office Supplies		1,600
Books & Periodicals		4,000
Equipment & Furniture		1,500
Total		547,120

Civic Activities

Regular Salaries & Wages	\$	16,810
Overtime Wages		26,990
Part-time & Temporary Wages		1,460
Fringe Benefits		10,400
Contractual Services		72,230
Recreation & Resale Supplies		4,600
Total		132,490

Public Works Administration

Regular Salaries & Wages	\$	419,320
Overtime Wages		420
Fringe Benefits		113,390
Professional Services		8,000
Training & Conferences		3,800
Memberships		2,260
Utilities		2,430
Printing & Photography		-
Rental		5,100
Books & Periodicals		-
Equipment & Furniture		49,000
Total		604,220

Street Maintenance

Regular Salaries & Wages	\$	133,720
Overtime Wages		480
Part-time & Temporary Wages		2,500
Fringe Benefits		51,760
Professional Services		74,500
Contractual Services		693,010
Maintenance Supplies		1,500
Construction Supplies		12,000
Total		969,470

Curbs

Regular Salaries & Wages	\$	11,350
Fringe Benefits		4,360
Contractual Services		199,080
Maintenance Supplies		1,500
Total		216,290

Pedestrian Routes

Regular Salaries & Wages	\$	8,020
Part-time & Temporary Wages		13,120
Fringe Benefits		4,140
Professional Services		8,500
Contractual Services		146,260
Construction Supplies		1,500
Total		181,540

Ice & Snow Control

Regular Salaries & Wages	\$	160,760
Overtime Wages		83,660
Fringe Benefits		72,920
Contractual Services		52,500
Equipment & Furniture		148,000
Maintenance Supplies		373,300
Total		891,140

Traffic Planning & Signals

Regular Salaries & Wages	\$	54,750
Overtime Wages		2,240
Fringe Benefits		21,340
Special Appropriations		3,600
Professional Services		42,500
Training & Conferences		2,550
Utilities		19,550
Repairs & Maintenance		5,000
Rental		40,310
Contractual Services		2,510
Maintenance Supplies		25,500
Total		219,850

Traffic Signs & Painting

Regular Salaries & Wages	\$	122,350
Overtime Wages		240
Part-time & Temporary Wages		14,000
Fringe Benefits		48,910
Utilities		490
Contractual Services		12,000
Equipment & Furniture		1,500
Maintenance Supplies		40,000
Total		239,490

Street Lighting

Utilities	\$	316,500
Maintenance Supplies		1,500
Total		318,000

Sanitary Sewers

Regular Salaries & Wages	\$	125,470
Overtime Wages		18,580
Fringe Benefits		50,480
Professional Services		550,000
Utilities		2,000
Contractual Services		65,000
Equipment & Furniture		19,000
Maintenance Supplies		14,000
Construction Supplies		3,000
Total		847,530

Storm Sewers

Regular Salaries & Wages	\$	179,480
Overtime Wages		1,450
Fringe Benefits		69,280
Professional Services		40,000
Utilities		750
Rental		4,000
Contractual Services		5,000
Construction Supplies		17,500
Total		317,460

Street Sweeping

Regular Salaries & Wages	\$	173,420
Overtime Wages		75,590
Fringe Benefits		76,690
Contractual Services		112,000
Equipment & Furniture		99,500
Maintenance Supplies		3,000
Total		540,200

Refuse Collection

Regular Salaries & Wages	\$	24,890
Overtime Wages		31,300
Fringe Benefits		13,740
Postage		6,000
Contractual Services		3,692,770
Total		3,768,700

Municipal Building

Regular Salaries & Wages	\$	51,180
Overtime Wages		480
Part-time & Temporary Wages		19,500
Fringe Benefits		21,300
Utilities		145,220
Contractual Services		57,670
Equipment & Furniture		10,000
Maintenance Supplies		15,650
Total		321,000

Public Safety Center

Regular Salaries & Wages	\$	61,500
Overtime Wages		720
Part-time & Temporary Wages		19,500
Fringe Benefits		25,290
Utilities		182,950
Contractual Services		75,700
Maintenance Supplies		37,200
Total		402,860

Public Works Building

Regular Salaries & Wages	\$	37,700
Part-time & Temporary Wages		14,560
Overtime Wages		240
Fringe Benefits		15,940
Utilities		94,300
Contractual Services		127,830
Maintenance Supplies		10,840
Total		301,410

Firing Range

Regular Salaries & Wages	\$	2,080
Part-time & Temporary Wages		3,640
Fringe Benefits		1,290
Utilities		25,170
Contractual Services		28,500
Maintenance Supplies		21,600
Total		82,280

Library Building

Regular Salaries & Wages	\$	65,120
Overtime Wages		240
Part-time & Temporary Wages		43,030
Fringe Benefits		29,760
Utilities		90,080
Contractual Services		46,670
Maintenance Supplies		18,000
Total		292,900

Parks Maintenance

Regular Salaries & Wages	\$	231,650
Overtime Wages		240
Part-time & Temporary Wages		7,840
Fringe Benefits		89,020
Utilities		28,090
Contractual Services		252,670
Equipment & Furniture		6,500
Maintenance Supplies		57,450
Construction Supplies		6,700
Botanical Supplies		10,800

Total		690,960
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Planting Areas

Contractual Services		38,690
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Total		38,690
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Forestry

Regular Salaries & Wages	\$	401,860
Overtime Wages		10,440
Fringe Benefits		155,750
Utilities		490
Rental		30,170
Contractual Services		40,000
Equipment & Furniture		2,000
Maintenance Supplies		2,000
Botanical Supplies		22,000

Total		664,710
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Equipment Maintenance

Regular Salaries & Wages	\$	155,160
Fringe Benefits		59,640
Utilities		5,100
Repairs & Maintenance		62,000
Maintenance Supplies		178,000
Fuels & Lubricants		210,320

Total		670,220
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Library

Special Appropriations	\$	1,778,920
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Total		1,778,920
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Outreach

Special Appropriations	\$	120,000
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Total		120,000
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Community Organizations

Special Appropriations	\$	55,000
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Total		55,000
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Recreation Management

Regular Salaries & Wages	\$	260,100
Overtime Wages		4,160
Fringe Benefits		92,890
Training & Conferences		3,500
Memberships		920
Utilities		1,820
Printing & Photography		750
Rental		4,190
Contractual Services		9,200
Office Supplies		1,900
Equipment & Furniture		48,500
Recreation & Resale Supplies		800

Total		428,730
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Seasonal Recreation Programs

Regular Salaries & Wages	\$	95,610
Overtime Wages		3,700
Part-time & Temporary Wages		76,270
Fringe Benefits		41,190
Rental		3,700
Contractual Services		245,300
Equipment & Furniture		1,000
Recreation & Resale Supplies		35,690

Total		502,460
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Golf Course

Regular Salaries & Wages	\$	219,390
Overtime Wages		7,000
Part-time & Temporary Wages		77,230
Fringe Benefits		79,770
Training & Conferences		500
Memberships		900
Utilities		64,920
Repairs & Maintenance		24,500
Printing & Photography		500
Rental		31,180
Contractual Services		26,150
Office Supplies		800
Equipment & Furniture		71,000
Maintenance Supplies		50,450
Construction Supplies		3,000
Recreation & Resale Supplies		12,500
Botanical Supplies		-

Total 669,790

Racket Center

Regular Salaries & Wages	\$	219,190
Part-time & Temporary Wages		205,580
Fringe Benefits		115,010
Utilities		159,900
Repairs & Maintenance		17,000
Contractual Services		173,870
Office Supplies		1,500
Equipment & Furniture		7,500
Maintenance Supplies		11,600
Recreation & Resale Supplies		16,920
Botanical Supplies		600

Total 928,670

Ice Rink

Regular Salaries & Wages	\$	314,470
Overtime Wages		500
Part-time & Temporary Wages		313,740
Fringe Benefits		164,070
Training & Conferences		2,000
Memberships		1,300
Utilities		360,910
Printing & Photography		300
Rental		4,760
Contractual Services		182,230
Office Supplies		2,000
Equipment & Furniture		7,000
Maintenance Supplies		24,500
Recreation & Resale Supplies		27,000

Total 1,404,780

Swimming Pool

Regular Salaries & Wages	\$	88,520
Overtime Wages		2,000
Part-time & Temporary Wages		302,460
Fringe Benefits		75,500
Training & Conferences		9,450
Utilities		91,760
Repairs & Maintenance		13,000
Printing & Photography		280
Contractual Services		102,110
Office Supplies		750
Equipment & Furniture		9,400
Maintenance Supplies		42,000
Recreation & Resale Supplies		9,000

Total 746,230

Community Center

Regular Salaries & Wages	\$	44,290
Part-time & Temporary Wages		29,030
Fringe Benefits		21,340
Utilities		81,250
Repairs & Maintenance		3,500
Contractual Services		81,260
Equipment & Furniture		1,000
Maintenance Supplies		2,000

Total 263,670

Fire Protection

Regular Salaries & Wages	\$	2,185,630
Overtime Wages		268,720
Part-time & Temporary Wages		3,140
Fringe Benefits		721,400
Special Appropriations		410,870
Professional Services		22,940
Training & Conferences		21,370
Memberships		1,630
Utilities		128,260
Repairs & Maintenance		33,800
Printing & Photography		400
Rental		34,250
Contractual Services		5,200
Office Supplies		3,500
Books & Periodicals		7,100
Equipment & Furniture		130,330
Maintenance Supplies		20,140
Total		3,998,680

Emergency Management

Professional Services	\$	20,730
Training & Conferences		14,200
Memberships		3,500
Utilities		90
Contractual Services		3,070
Office Supplies		1,000
Equipment & Furniture		10,000
Maintenance Supplies		2,000
Total		54,590

Police Administration

Regular Salaries & Wages	\$	570,310
Fringe Benefits		217,140
Professional Services		880
Training & Conferences		76,500
Memberships		11,120
Utilities		11,780
Contractual Services		12,500
Office Supplies		500
Equipment & Furniture		3,800
Maintenance Supplies		1,600
Total		906,130

Police Field Services

Regular Salaries & Wages	\$	3,764,890
Overtime Wages		664,050
Fringe Benefits		1,738,730
Training & Conferences		6,500
Memberships		100
Contractual Services		7,780
Equipment & Furniture		244,000
Total		6,426,050

Police Support Services

Regular Salaries & Wages	\$	122,000
Fringe Benefits		43,530
Professional Services		4,000
Utilities		33,150
Printing & Photography		1,500
Rental		14,360
Contractual Services		93,680
Books & Periodicals		2,600
Equipment & Furniture		46,680
Maintenance Supplies		25,200
Total		386,700

Investigative Services

Regular Salaries & Wages	\$	690,930
Overtime Wages		34,000
Fringe Benefits		325,080
Equipment & Furniture		2,500
Maintenance Supplies		4,000
Total		1,056,510

Traffic Safety

Regular Salaries & Wages	\$	399,270
Overtime Wages		43,600
Fringe Benefits		195,300
Special Appropriations		25,000
Memberships		750
Repairs & Maintenance		2,000
Printing & Photography		500
Contractual Services		1,500
Equipment & Furniture		92,720
Total		760,640

Community Outreach Unit

Regular Salaries & Wages	\$	371,980
Overtime Wages		35,000
Fringe Benefits		156,640
Special Appropriations		10,100
Memberships		150
Utilities		510
Equipment & Furniture		1,000
Maintenance Supplies		1,200
Total		576,580

School Crossing Protection

Regular Salaries & Wages	\$	72,030
Part-time & Temporary Wages		412,730
Fringe Benefits		84,260
Training & Conferences		2,400
Utilities		510
Contractual Services		13,000
Total		584,930

Animal Control

Regular Salaries & Wages	\$	348,110
Overtime Wages		26,010
Fringe Benefits		146,600
Training & Conferences		5,000
Utilities		3,960
Contractual Services		17,750
Equipment & Furniture		22,000
Maintenance Supplies		4,800
Total		574,230

Medical Rescue Team South Authority

Special Appropriations	\$	835,120
Total		835,120

Subtotal: Operating Functions \$ 43,006,230

Administrative Collection Costs

Sanitary Sewer Administration	\$	140,000
Storm Water Administration		28,000
Total		168,000

Total Operating Expenditures \$ 43,174,230

Capital Improvements

Streets	\$	2,275,000
Storm Sewers		690,880
Sanitary Sewers		4,870,000
Equipment		453,330
Buildings		1,657,500
Parks & Fields		5,264,690
General		221,000
Total		15,432,400

Debt Service

Bonds		
Principal	\$	2,395,010
Interest		929,930
New Issue		150,000
Total		3,474,940

Sanitary Sewer Treatment

ALCOSAN	\$	10,700,000
Total		10,700,000

Total Expenditures \$ 72,781,570

TAX COST OF SERVICES

The Tax Cost Per Capita chart shown below represents the total tax dollar cost of providing the recommended level of service. All revenues generated directly by a decision unit are netted against the expenditures of that unit. The resultant 'net budget' is then converted to per capita dollars to facilitate comparisons. Certain decision units have been combined to enhance comparisons.

<u>General Government</u>		<u>Human Services</u>	
General Management	\$ 22.90	Library	\$ 52.21
Legal Services	11.24	Outreach	3.52
Financial Management	12.42	Community Organizations	1.61
Information Services	22.24		
Tax Collection	8.91	Total - Human Services	\$ 57.34
Public Information Office	13.55		
Office Services/Insurance	21.04	<u>Recreation</u>	
Employment Benefits	0.19	Recreation Management	\$ 10.62
Total - General Government	\$ 112.49	Seasonal Programs	(2.00)
		Golf Course	3.41
<u>Community Development</u>		Tennis Courts	3.76
Economic Development	\$ 6.00	Platform Tennis Courts	(0.62)
Planning	6.90	Ice Rink	(5.09)
Engineering	1.25	Swimming Pool	7.39
Inspections	6.50	Community Rooms	4.14
Civic Activities	3.33		
Total - Community Development	\$ 23.98	Total - Recreation	\$ 21.61
		<u>Public Safety</u>	
<u>Public Works</u>		<u>Police Protection</u>	
Administration	\$ 16.77	Administration	23.30
<i>Transportation</i>		Field Services	175.38
Street Maintenance	17.58	Investigative Services Unit	30.24
Pedestrian Routes	5.33	Traffic Safety	20.27
Ice & Snow Control	14.28	Community Outreach Unit	13.70
Traffic, Signals & Signs	13.64	Subtotal - Police Protection	262.89
Subtotal - Transportation	50.83		
<i>Sanitation</i>		Fire Protection	109.75
Street Sweeping	14.07	Emergency Management	1.61
Refuse Collection	1.24	Police Support Services	10.76
Subtotal - Sanitation	15.31	School Crossing Protection	8.57
		Animal Control	2.69
<i>Buildings, Grounds & Equipment</i>		Medical Rescue Team South Auth.	24.51
Building Maintenance	40.85	Total - Public Safety	\$ 420.78
Parks Maintenance	20.26		
Planting Areas	1.14	<u>Capital Improvements</u>	
Forestry	19.51	Equipment & Other Improvements	\$ 25.29
Equipment Maintenance	19.62	Street Reconstruction	48.42
Subtotal - Bldgs, Grds, Equip	101.38	Total - Capital Improvements	\$ 73.71
Total - Public Works	\$ 184.29		
		Debt Service	93.71
		Other non-departmental revenue	(39.07)
		Tax Cost of Services	\$ 948.84

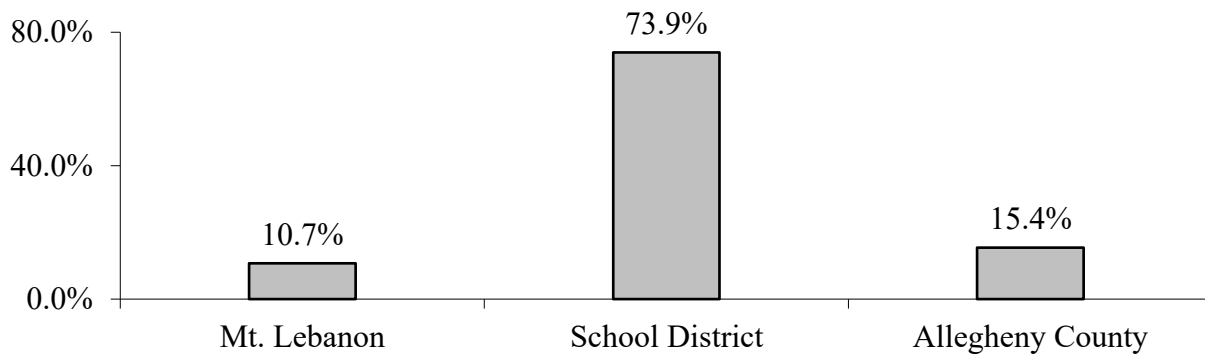
MILLAGE HISTORY

Year		Taxable Real Property	Mills Levied			
			Municipal	School	County	Total
2011	¹	2,164,809,298	4.76	26.63	4.69	36.08
2012		2,156,859,685	5.43	27.13	5.69	38.25
2013	¹	2,698,042,173	4.51	22.61	4.73	31.85
2014		2,718,872,379	4.51	23.15	4.73	32.39
2015		2,732,801,335	4.51	23.55	4.73	32.79
2016		2,734,870,374	4.51	23.93	4.73	33.17
2017		2,743,104,034	4.71	23.93	4.73	33.37
2018		2,747,645,634	4.71	24.32	4.73	33.76
2019		2,756,995,028	4.71	24.79	4.73	34.23
2020		2,760,923,355	4.71	24.79	4.73	34.23
2021		2,784,336,730	4.71	25.59	4.73	35.03
2022		2,777,947,839	4.91	26.39	4.73	36.03
2023		2,758,364,656	4.91	27.59	4.73	37.23
2024		2,748,724,781	4.50	29.3005	4.73	38.5305
2025		2,774,148,231	4.50	30.95	6.43	41.88
2026		2,750,972,440 ²	4.50	30.95 ³	6.43 ³	41.88

¹ For years 2011-2012, the base year for assessments was 2002. For years 2013 forward, the base year is 2013 until any future reassessments are conducted.

² Finance Department estimate for 2026

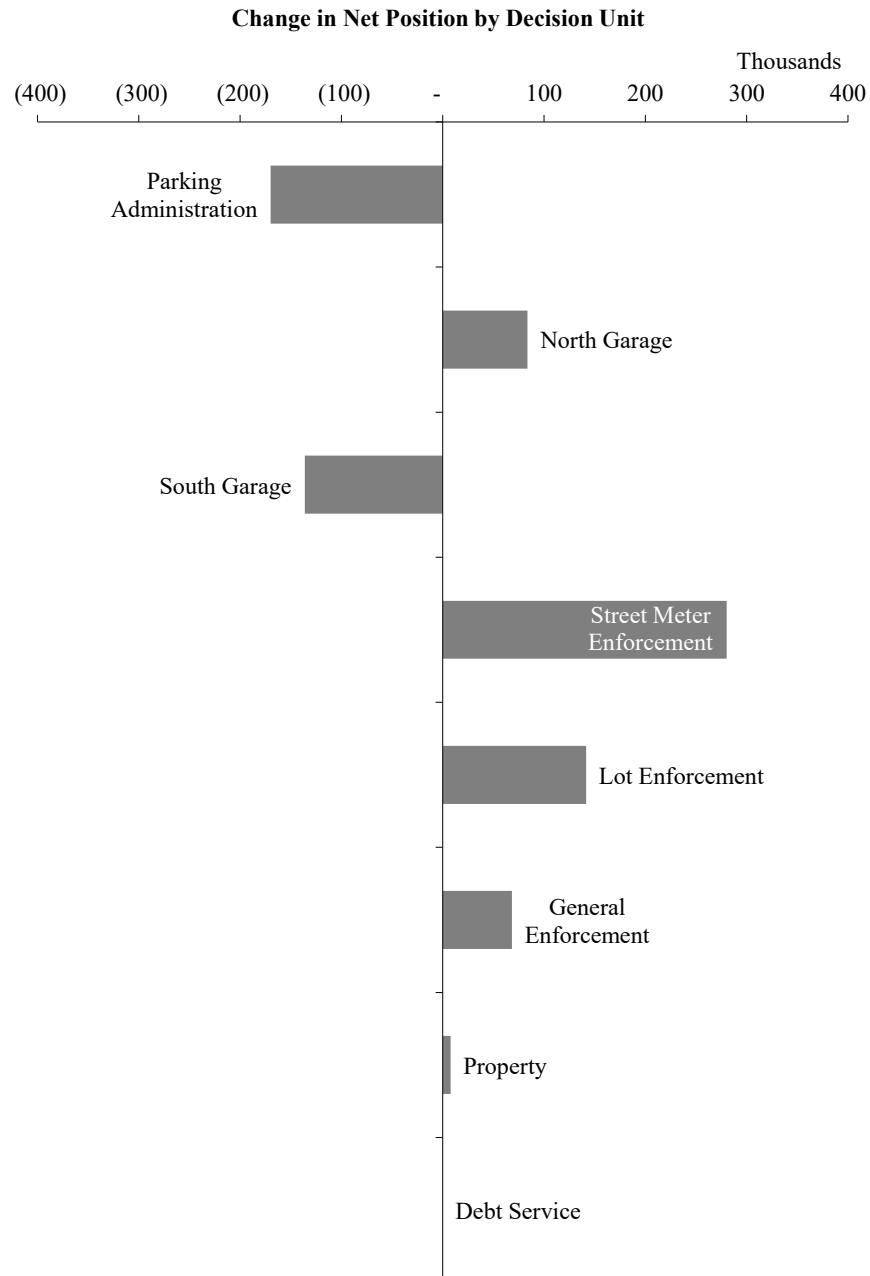
³ Assumes no increase for 2026



PARKING FUND

The Parking Fund is accounted for as a business-type activity, or Enterprise Fund; therefore, the operational budget for this fund is not aggregated with the other funds of the Municipality, which are all governmental in nature.

The parking operations are broken down by decision units: administration, north garage, south garage, street meter enforcement, lot enforcement, general enforcement, property, and debt service. The chart below shows the change in net position from each decision unit. In 2026, the Parking Fund is projected to have a positive change in net position of \$275,570.



PARKING FUND COMPARISON BY OBJECT

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
<u>Revenues</u>				
Transient Fees	\$ 389,648	\$ 374,232	\$ 402,000	\$ 386,500
Meter Collections	666,267	672,278	670,000	670,000
Permits	640,351	677,519	669,640	679,140
Fines, Forfeits & Penalties	262,195	318,267	312,000	325,640
Investment & Rental	196,053	302,280	293,020	311,380
Other Income	80,875	8,890	100	100
Total Revenues	\$ 2,235,389	\$ 2,353,466	\$ 2,346,760	\$ 2,372,760
<u>Expenditures</u>				
<u>Personnel Services</u>				
Regular Wages	\$ 429,764	\$ 435,119	\$ 436,390	\$ 475,080
Overtime Wages	11,133	20,887	25,350	19,700
Part-time Wages	145,639	158,391	148,410	157,670
Fringe Benefits	141,266	150,494	189,370	186,010
Total Personnel Services	727,802	764,891	799,520	838,460
<u>Contractual Services</u>				
Professional Services	63,351	167,801	20,740	31,550
Training	-	814	1,000	1,000
Memberships	200	200	200	200
Insurance	20,992	22,007	22,400	30,000
Utilities	55,840	59,549	70,220	91,330
Repairs & Maintenance	6,988	3,517	5,700	5,700
Printing & Photography	8,631	12,931	17,000	20,740
Postage	3,553	8,005	4,500	5,780
Rentals	1,953	1,924	1,950	2,030
Contractual Services	320,174	317,416	336,120	345,190
Total Contractual Services	481,682	594,164	479,830	533,520
<u>Commodities</u>				
Office Supplies	1,703	3,059	3,700	3,250
Equipment	3,080	22,777	5,000	5,000
Maintenance Supplies	29,543	32	13,600	13,100
Fuels & Lubricants	3,622	3,570	4,800	4,670
Total Commodities	37,948	29,438	27,100	26,020
<u>Other Expenses</u>				
Interest on Debt	3,585	1,841	790	-
Depreciation	564,888	575,331	603,360	599,190
Transfer to General Fund	74,116	97,460	100,000	100,000
Total Other Expenses	642,589	674,632	704,150	699,190
Total Expenses	\$ 1,890,021	\$ 2,063,125	\$ 2,010,600	\$ 2,097,190
Change in Net Position	\$ 345,368	\$ 290,341	\$ 336,160	\$ 275,570

PARKING ADMINISTRATION

Administration for parking services includes matters of policy determination, supervision of parking enforcement, cash collections and overall management by various departments within the Municipality.

2024 Actual: \$ 240,701
2025 Budget: \$ 229,600

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 167,510	\$ 167,510
*2	67,850	235,360

Service Level Narrative

- 1 Support Services. Provides for general administrative support from the parking enforcement supervisor and various municipal departments. Additional non-distributive costs include insurance, programming, and audit fees.
- 2 Overhead Expenses (Current Level). Provides depreciation allocations for assets associated with general operations and distributed costs from various functions throughout the municipality.

NORTH GARAGE

The North Garage is located at the north end of the Washington Road Business District. The six level, 269 space parking garage is open to the public seven days a week and provides day and evening parking. Hourly and permit parking rates are set by the Mt. Lebanon Commission and many businesses along Washington Road validate parking.

2024 Actual: \$ 596,457
2025 Budget: \$ 633,200

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 283,220	\$ 283,220
2	221,990	505,210
*3	179,690	684,900
4	18,120	703,020
5	95,000	798,020

Service Level Narrative

- 1 North Garage Depreciation. The Parking Fund is considered an enterprise fund, which expenses the cost of capital assets and improvements over the useful life of the asset or improvement. The Municipality separates depreciation by parking function.
- 2 North Garage Operation. The North Garage is staffed Monday through Friday, 7:00 a.m. to 11:00 p.m. and Saturday 8:00 a.m. to 11:00 p.m. Parking is free on Sunday. Evening, daily and twenty-four-hour monthly permits are available for purchase. A validation program for local businesses is offered that allows for free or reduced parking fees in the garage for business patrons. In addition, 8,590 square feet of the ground floor is leased for retail business.
- 3 North Garage Maintenance (Current Level). The Public Works Department provides daily maintenance services which include basic masonry repairs; painting; basic custodial services; deck washing and snow and ice control in the winter. Other services that are provided through contract include: life safety system inspection and preventative maintenance, elevator inspection and preventative maintenance, and HVAC system preventative maintenance. Total revenue for the operation of the garage is \$768,200.
- 4 Stairwell Painting. Provides contractual painting of the North Garage stairwells to improve aesthetic in combination with Activate Uptown improvements.

- 5 Top Deck Metal Coping and Cleaning. Provides wrapping to the capstones on the top deck with metal coping and cleaning the white mineral leeching from the bricks below them. These sections were cleaned in the last renovation (circa 2017). Cleaning could be eliminated altogether with the installation of the metal coping.

SOUTH GARAGE

The South Garage is located on the south end of the Washington Road Business District. The six level, 298 space parking garage is open to the public seven days a week and provides day and evening parking. Hourly and permit parking rates are set by the Mt. Lebanon Commission and many businesses along Washington Road validate parking.

2024 Actual: \$ 616,991
2025 Budget: \$ 506,860

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 184,250	\$ 184,250
2	170,640	354,890
*3	160,050	514,940

Service Level Narrative

- 1 South Garage Depreciation. The Parking Fund is considered an enterprise fund, which expenses the cost of capital assets and improvements over the useful life of the asset or improvement. The Municipality separates depreciation by parking function.
- 2 South Garage Operation. The South Garage is staffed Monday through Friday, 7:00 a.m. to 10:00 p.m. and Saturday from 8:00 a.m. to 6:00 p.m. Parking is free Saturday evening and on Sunday. Evening, daily and twenty-four-hour monthly permits are available for purchase. A validation program for local businesses is offered that allows for free or

reduced parking fees in the garage for business patrons.

- 3 South Garage Maintenance (Current Level). The Public Works Department provides daily maintenance services which include basic masonry repairs; painting; basic custodial services; deck washing and snow and ice control in the winter. Other services that are provided through contract, include: life safety system inspection and preventative maintenance, elevator inspection and preventative maintenance, and HVAC system preventative maintenance. Total revenue for the operation of the garage is \$380,840.

STREET METER ENFORCEMENT

Mt. Lebanon provides convenient on street meter parking along thirteen streets near the Washington Road and Beverly Road Business Districts. A combination of street meters and pay stations are located along these streets. The state-of-the-art solar powered parking equipment accepts credit cards, mobile pay and coin. Street meter parking is restricted to short term use, either two or three hours depending on the location.

2024 Actual: \$ 283,955
2025 Budget: \$ 273,250

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 44,560	\$ 44,560
2	215,760	260,320
*3	22,120	282,440

Service Level Narrative

- 1 Meter Depreciation. The Parking Fund is considered an enterprise fund, which expenses the cost of capital assets and improvements over the useful life of the asset or improvement. The Municipality separates depreciation by parking function.

- 2 Enforcement and Collections. Enforcement and collections of municipal street meters and fine boxes is performed by the Police Department's parking enforcement personnel. Enforcement hours, rates and ticket costs are set by the Mt. Lebanon Commission.
- 3 Meter Maintenance (Current Level). The Public Works Department maintains the parking spaces through the Municipality. Maintenance services include: line and meter painting, street sweeping, and snow and ice removal during the winter. Total revenue for the operation of the meters is \$562,000.

LOT ENFORCEMENT

The Municipality maintains six parking lots in the Washington and Beverly Road Business Districts. These lots provide 196 off street metered and pay station spaces for short and long-term parking. Patrons have the option of paying with credit cards, mobile pay, coin or cash at the meters and pay stations. Day and night permits are available for lot parking.

2024 Actual: \$ 218,842
2025 Budget: \$ 275,430

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	\$ 59,310	\$ 59,310
2	105,000	164,310
*3	117,520	281,830

Service Level Narrative

- 1 Lot Depreciation. The Parking Fund is considered an enterprise fund, which expenses the cost of capital assets and improvements over the useful life of the asset or improvement. The Municipality separates depreciation by parking function.

- 2 Enforcement and Collections. Enforcement and collections of municipal lots and fine boxes are performed by the Police Department's parking enforcement personnel. Rates and ticket costs are set by the Mt. Lebanon Commission.
- 3 Lot Maintenance (Current Level). The Public Works Department provides maintenance services at the lots which include power sweeping, line and meter painting, snow and ice removal and basic meter maintenance. Total revenue for the operation of the lots is \$423,620.

GENERAL ENFORCEMENT

Mt. Lebanon provides general enforcement of parking ordinances through a combination of parking enforcement personnel and police officers.

2024 Actual: \$ 104,126
2025 Budget: \$ 91,250

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
*1	\$ 96,550	\$ 96,550

Service Level Narrative

- 1 Enforcement Overhead (Current Level). Revenue is allocated for tickets associated with timed zone enforcement, overnight parking and other non-expired meter violations. Expenses are allocated by number of tickets written or paid for supplies, software, and general fund transfer. Total revenue for general enforcement operations is \$165,000.

PROPERTY

The former Parking Authority owned property located at 794 Washington Road. Currently, the property is under a lease arrangement with the Mt. Lebanon Historical Society.

2025 Actual: \$ 212
2025 Budget: \$ 220

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
*1	\$ 270	\$ 270

Service Level Narrative

- 1 General Management (Current Level). Provides for general management of the property including contractual obligations and miscellaneous service requests. Also includes depreciation tied to the property. Total rental revenue is \$8,000.

DEBT SERVICE

The debt service budget for the Parking Fund represents interest payments to be made on long-term bond issues. Since the Parking Fund is an enterprise fund, principal payments are shown as a reduction in liabilities not an expense. The total projected outstanding principal for the Parking Fund as of December 31, 2025 is \$0.

2024 Actual: \$ 1,841
2025 Budget: \$ 790

2026 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
*1	\$ -	\$ -

Service Level Narrative

- 1 Required Debt Payments (Current Level). No current debt service.

CAPITAL IMPROVEMENTS

The Municipality prepares an annual five-year capital improvement program. Incorporated in the current 2026-2030 Capital Improvement Program, three (3) capital improvement projects or equipment replacements were identified for 2026 that are not identified within the service levels. Due to the Parking Fund status as an enterprise fund, capital improvements are not fully expensed in the year of purchase or completion. Instead, the expense is allocated over the useful life of the asset.

- 1 North Garage Elevators. Modernization of the final elevator car is made at an estimated cost of \$335,000.
- 2 South Garage Repairs. Repairs are identified from the 2023 South Garage Structural Analysis to extend the useful life of the garage. This is year three of a multi-year project. Estimated repairs \$300,000.
- 3 North Garage PARCS. The Parking Access Revenue Control System (PARCS) is replaced at the North Garage. Estimated cost of \$120,000.
- 4 Beverly Road Pay Stations. Single space meters along Beverly Road, Overlook Drive and Ralston Place are replaced by Pay Stations. Estimated cost of \$45,000. Costs included machines, installation and new signage.



MUNICIPAL BUILDING
710 WASHINGTON ROAD
PITTSBURGH, PA 15228
412.343.3400
www.mtlebanon.org