

2027 MANAGER'S RECOMMENDED BUDGET

Commission

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RECOMMENDED BY THE MANAGER NOVEMBER 1, 2026
MT. LEBANON, PENNSYLVANIA 15228

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2027 BUDGET MESSAGE

Commissioners and Fellow Residents:

It is my privilege to submit for your consideration the Manager's Recommended 2027 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, 2026. A 2027 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 2026, a decision by the Pennsylvania Supreme Court forced communities around the Commonwealth to reevaluate the funding model for one of these core services. Mt. Lebanon was one of the first municipalities in Pennsylvania to enact a Stormwater Fee in 2011. Over the last 15 years, Mt. Lebanon has invested nearly $15 million in stormwater infrastructure improvements including projects on Sleepy Hollow, Longuevue/Woodhaven, Elm Spring/Scrubgrass, Vallevista, the golf course, and in Bird Park. The fee was raised from all property owners – including non-profit institutions who have some of the largest impervious areas in the community. However, the ruling of the Pennsylvania Supreme Court in favor of a university against the Borough of West Chester, determined that stormwater fees are tantamount to a tax and should not be charged to tax exempt entities. The Commission reviewed the decision with legal counsel throughout 2026 and determined the appropriate path forward was to eliminate Mt. Lebanon's stormwater fee and replace the funding through an **increase of Earned Income Tax by 0.2%**.

This budget focuses on the improvement of municipal infrastructure and services, including the preservation of stormwater projects funding. The increase in Earned Income Tax will generate $2.5 million that will be directly invested in municipal stormwater management and related infrastructure.

Due to the recommended increase in Earned Income Tax, the 2027 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.

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. The Plan was recognized as the 2026 Plan of the Year by the American Planning Association's Pennsylvania Chapter. Additionally, the **ACTIVATE UPTOWN PLAN** received special recognition for implementation from the APA-PA Chapter. The Plan of the Year Award serves as acknowledgement that Mt. Lebanon is a recognized regional leader in municipal governance. The implementation of the *Ascend Lebo* plan has positioned 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.

In an *Ascend Lebo* 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 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 2026, the Municipality issued $5,710,000 in debt to fund replacement turf, lighting and fencing along with parking enhancements at Middle and Seymour Fields, renovations to the Library, and upgrades to Brafferton Park. These projects are anticipated to be under construction in 2027. This budget recommends projects at Williamsburg Park, the Golf Course, and the Racket Center.

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. Adoption of the new Zoning Ordinance and Subdivision and Land Development Ordinance is anticipated in 2027. Additionally, in collaboration with the Borough of Dormont, Mt. Lebanon completed an **ACTIVE TRANSPORTATION PLAN** to provide recommendations for safety enhancements to make our rights-of-way more accessible for all users. The Plan was completed in 2026.

Following the recommendations of the Mobility chapter of *Ascend Lebo* and resident feedback that increased walkability and mobility are community priorities, Mt. Lebanon has invested over $700,000 in sidewalk installation projects over the last two years on Woodland Drive and Greenhurst Drive. This budget proposes funding $500,000 towards sidewalk installation on Lakemont Drive. This funding is proposed through the General Fund ($170,000), Capital Reserves ($285,000) and resident contributions ($45,000). Should the Commission wish to assign funding through Unassigned Funds or the Capital Projects Fund, the appropriated amount of General Fund dollars could be reallocated elsewhere, such as to the Right-of-Way Coordinator position which is the first item appearing "below the line" in the Service Level Rankings.

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. In 2026 the Municipality issued a Request for Proposals to consider a Public-Private Partnership for redevelopment of the site. Working with a real estate consultant, the municipality is currently reviewing the responses and negotiating with prospective developers related to the future of the site. Significant progress will occur on this project in 2027 as the municipality prepares for the transition to a new structure.

The second large capital project Mt. Lebanon is preparing for in the future is the expansion of the **RECREATION CENTER** building in Main Park. A 2025 architectural study recommended a building addition to include an elevator, internal staircase, office and community space realignment, and the addition of other amenities. Mt. Lebanon received an $850,000 grant from the federal Community Projects Fund thanks to Rep. Chris Deluzio and $100,000 from the Allegheny County Gaming, Economic Development, and Tourism Fund to move this project forward. The 2027 Budget considered a scalable amount of funding to move the project into design development. While the capacity did not exist to fund this in the Manager's Recommended Budget, the Commission could choose to allocate

unassigned funds to move this project forward.

Additional future expenditures include a new solid waste contract in 2029. As recommended in the *Ascend Lebo* Plan, the Financial Management Board conducted a study and issued a white paper on the financial feasibility of in-house solid waste collection. The municipality is also working with CONNECT to explore the feasibility of a regional solid waste authority. CONNECT is anticipating a report in early 2027 that will inform the viability of a regional model.

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. The budget proposes two new full-time positions to enhance services – a Plan Reviewer/Permit Coordinator in the Inspections Office and a Human Resources Generalist. The Commission held numerous discussions throughout 2026 related to capacity and did a deep dive on data related to turnaround time for building permits. Over the last five years, Mt. Lebanon has averaged 987 permits per year, more than double the amount seen by neighboring communities. To expedite permit review, the Manager's Recommended Budget includes funding an additional full-time employee in the Inspections Office who is able to review plans, issue permits, and be a liaison with residents to assist in project coordination and processing. The Human Resources Office is currently an office of one. This budget proposes the addition of an HR Generalist position to be a backup to the Human Resources Manager and enhance employee services. This budget recommends employing 166 full-time, over 200 part-time, and over 200 seasonal employees which would all be served by the HR Generalist.

The Municipality continually analyzes the viability of in-house vs contractual services. This budget proposes the conversion of the **STREET SWEEPING** service from a contractual-level service to an in-house service. This includes the purchase of a Street Sweeper and associated costs of parts, maintenance, and labor.

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 2027 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 police union. The Public Works union contract was being negotiated at the time of printing the recommended budget.

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 **$2.3 million** allocated to street reconstruction, **$4.87 million** towards sanitary sewer improvements, and **$900,000** towards storm sewer improvements.

Resilience and improvement of municipal **FACILITIES** continue to be addressed in the current budget. In 2026 work was completed on upgrades at the Swim Center, Tennis Center, Public Works Building, and Public Safety Building. This budget includes funding for a new entrance door to the Municipal Building, Platform Tennis court resurfacing, sidewalk improvements in Main Park around Dixon Field and the Recreation Center, public works building façade and drainage improvements, and Patio coating at the Racket Center to address water infiltration.

The General Fund **FUND BALANCE** at year-end 2025 was 17.6% of expenditures. Projections for year-end 2026 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 2027 is $70.0 million, and the recommended operating budget totals $45.5 million. The Manager's 2027 Recommended Budget can be summarized by the following key points:

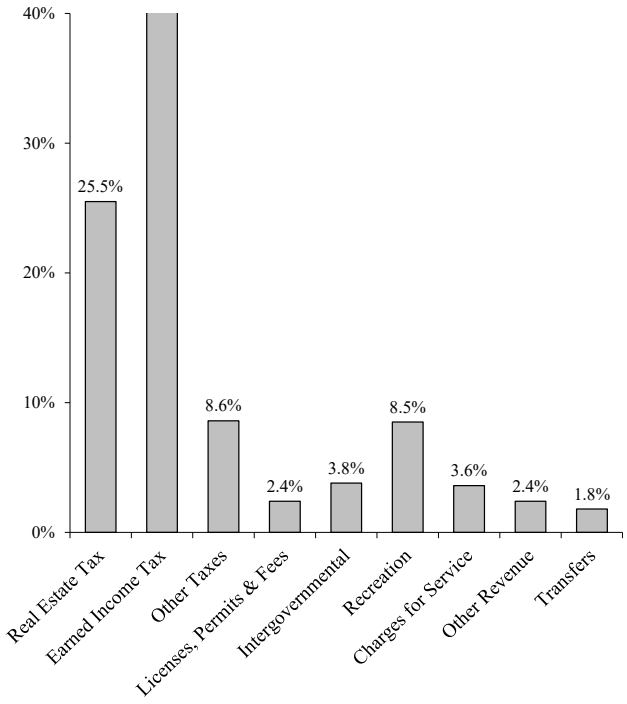
- The property tax millage is proposed to remain at 4.5 mills.
- Allegheny County has not reassessed properties in the municipality since 2013; therefore, property assessments remain flat or declining due to property tax appeals.
- The earned income tax rate (EIT) is proposed to increase by 0.2%. This is the first increase in EIT since 2003.
- Real estate transfer tax rate is not proposed to change.
- No change in municipal rates for sewage processing.
- The solid waste fee will increase to $375 per year per household unit due to contractual increases in collection.
- The total operating budget increases by 2.1% compared with the 2026 budget. Personnel services increase by 5.7%, contractual services decrease by 0.9%, and commodities decrease by 12.2%.
- Continued full funding of pension contributions and other post-employment benefits.
- The Recommended Budget includes capital items totaling over $9.4 million.

GENERAL FUND REVENUES

2026 and 2027 revenues for the General Fund are compared in the following table:

Revenues
(in thousands of dollars)

	Budget		Increase (Decrease)	
	2026	2027	Variance	%
Real Estate Tax	$12,275	$12,261	($14)	(0.1)
Earned Income Tax	16,512	20,940	4,428	26.8
Local Services Tax	450	495	45	10.0
Real Estate Transfer Tax	1,800	2,200	400	22.2
County Sales Tax	1,365	1,400	35	2.6
Utility Tax	29	29	0	0.0
Licenses & Permits	1,141	1,151	10	0.9
Fines	68	62	(6)	(8.8)
Investment & Rental	214	189	(25)	(11.7)
Intergovernmental	2,030	1,818	(212)	(10.4)
Recreation	4,138	4,083	(55)	(1.3)
Charges for Service & Other Revenue	2,287	2,614	327	14.3
Total Revenue	$42,309	$47,242	$4,933	11.7
Other Financing Sources				
Transfers In - Operating	$1,534	$891	($643)	(41.9)
Use of Fund Balance	2,485	-	(2,485)	100.0
Total Other Financing Sources	$4,019	$891	($3,128)	(77.8)



Notable changes in the 2027 revenue budget are as follows:

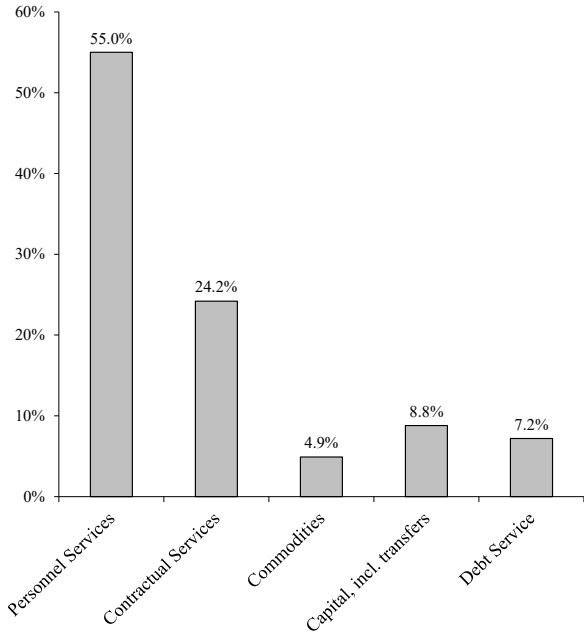
- Real estate tax is projected to decrease slightly by 0.1% in 2027.
- Earned income tax (EIT) is projected to increase 26.8% versus the 2026 budget due to the proposed rate increase of 0.2%.
- Real estate transfer tax is projected to increase by 22.2% due to recent market trends.
- Sales tax received through the additional 1% Allegheny County sales tax is projected to increase 2.6%, which is consistent with historical patterns.
- Intergovernmental revenue is projected to decrease 10.5% due to one-time funding for Active Transportation Plan in 2026 and reduced funding for State Recycling Grant and Pension Plans.
- Charges for Service and Other Revenue is increasing by 14.3% due to insurance rebates and sidewalk assessments not in the 2026 budget, along with increases in police reimbursements for field services and animal control.

GENERAL FUND EXPENDITURES

The 2027 recommended expenditure budget for the General Fund totals $44,763,080 including transfers. Operating expenditures are $40,429,780. All General Fund budget expenditures compare with the previous year as follows:

Type of Expenditure Detail
(in thousands of dollars)

	Budget		Increase (Decrease)	
	2026	2027	Variance	%
Personnel Services:				
Regular Wages	$14,349	$15,220	$871	6.1
Overtime Wages	1,354	1,678	324	23.9
Part-time Wages	1,933	1,920	(13)	(0.7)
Special Salaries	27	27	-	0.0
Fringe Benefits	7,364	7,611	247	3.4
Total	25,027	26,456	1,429	5.7
Contractual Services:				
Special Appropriations	3,312	3,353	41	1.2
Professional Services	2,054	1,834	(220)	(10.7)
Training	218	223	5	2.3
Memberships	40	39	(1)	(2.5)
Insurance	607	686	79	13.0
Utilities	1,555	1,580	25	1.6
Repairs & Maintenance	211	175	(36)	(17.1)
Printing & Photography	173	180	7	4.0
Postage	82	83	1	1.2
Rentals	172	172	-	0.0
Contractual Services	3,679	3,304	(375)	(10.2)
Total	12,103	11,629	(474)	(3.9)
Commodities:				
Office Supplies	33	33	-	0.0
Books & Periodicals	15	14	(1)	(6.7)
Equipment	1,455	1,080	(375)	(25.8)
Maintenance Supplies	811	735	(76)	(9.4)
Construction Supplies	41	41	-	0.0
Recreation & Resale Supplies	107	120	13	12.1
Botanical Supplies	36	39	3	8.3
Fuels & Lubricants	210	283	73	34.8
Total	2,708	2,345	(363)	(13.4)
Total Operating Expenditures	39,838	40,430	592	1.5
Capital Improvements	633	873	240	37.9
Debt Service	3,193	3,460	267	8.4
Total Expenditures	$43,664	$44,763	$1,099	2.5
Other Financing Uses				
Transfers Out - Capital	$2,664	$3,370	$706	26.5
Total Other Financing Uses	$2,664	$3,370	$706	26.5



Personnel Services

The 2027 recommended budget includes 166 full-time employees.

Employee Group	2026	2027
Police Officers	46	46
Police Civilians	12	12
Fire	19	19
Recreation	16	16
Public Works	28	28
Community Development	9	10
Finance, Tax & Information Services	10	10
Administration & Public Information	6	7
Parking	7	7
Library	11	11
Total	164	166

Personnel services are increasing 5.7% 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 3.4-4.0%. Non-contractual employees wages are being adjusted per the recommendations of the 2025 compensation study. Police and Fire contractual employees are increasing 3.4% and public works contractual employees are projected to increase 3.4%.

Contractual Services

The total cost of contractual services is decreasing by 3.9%, or $474,670. The following are the most significant changes:

- Professional services are decreasing by 10.7% or $219,800. The largest reductions are for the active transportation plan ($80,000), the zoning update ($150,000) and the implementation of Municity software ($23,130), all in the 2026 Budget.

- Insurance costs have increased 12.9% or $78,320. Key areas or increase were equipment and inland marine asset purchases 2024-2025 generating a larger equipment schedule, as well as increases to law enforcement and general liability coverage.

- Utilities are increasing 1.6% or $25,050. Electric rates have increased due to supply constrained energy markets.

- Contractual services are decreasing 10.2%. The decrease is due to one-time and carryover projects from 2026 not being needed in the 2027 recommended budget.

Commodities

The total cost of commodities in 2027 will decrease $363,220 or 13.4%. The following are the most significant changes.

- Equipment costs will decrease 25.8% in 2027, or $375,540 due to carryovers needed in 2026 for delays in vehicle production.

- 2027 equipment purchases included:
  - 1-Small Dump Truck ($143,500)
  - 1-Leaf Vacuum ($105,000)
  - 1-Used Street Sweeper ($50,000)
  - 2-Patrol police vehicles ($145,300)
  - 1-Administrative police vehicle ($69,580)

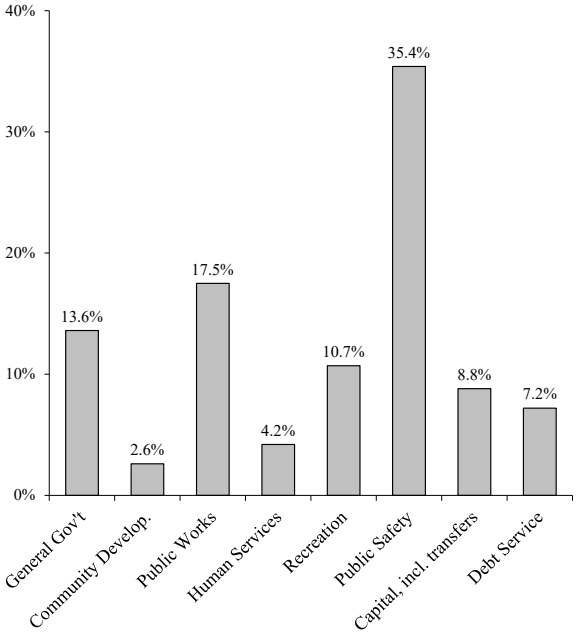
- 1-Animal Control vehicle ($82,000)
- 1-Golf mower ($69,000)
- 1-Fire SCBA Washer ($40,000)

Costs by Function

The 1.5% increase in the General Fund operating budget can be analyzed by comparing various municipal functions as follows:

Operating Budget by Function
(in thousands of dollars)

	Budget		Increase (Decrease)	
	2026	2027	Variance	%
General Gov.	$6,261	$6,546	$285	4.6
Community Dev.	1,484	1,266	-218	(14.7)
Public Works	8,829	8,351	-478	(5.4)
Human Services	1,986	2,041	55	2.8
Recreation	5,094	5,164	70	1.4
Public Safety	16,184	17,061	877	5.4
Total	$39,838	$40,429	$591	1.5



- General government is increasing 4.6%. There are three new levels being recommended: HR Generalist position, Website Accessibility Audit and AI Finance Support.

- Community Development is decreasing 14.7%. A Zoning Code Update study was budgeted in 2026. Also in 2026, Civic Activities budgeted for planter upgrades in the Beverly Road business district.

- The General Fund portion of the public works budget is decreasing 5.4%. 2026 budget included a new vehicle for the Public Works Director and a carryover for a small dump truck.

- Recreation is increasing 1.4% in 2027. There are three repair projects: Repair recreation center sidewalks, Resurface Platform courts 1&2 and new golf course fencing along hole 4.

- Public safety costs have increased 5.4%. Increases can be accounted for primarlity in personnel. New and replacement equipment are also funded in 2027.

New or Expanded Service Levels

Program Budget

Virtual Reality Program	60,000
Sidewalk Repair	60,000
Additional HR Support	46,170
Website Accessibility Audit	20,000
New Fence Along Hole 4	30,000
In-House Street Sweeping	1,740
AI Finance Support	20,500
Residential Sidewalk Assessment	132,030
Dixon Field Sidewalk Installation	24,000
Resurface Platform Courts 1&2	11,500
Court Surface Coating	97,500
Plans Examiner/Permit Coordinator	46,600
Entrance Door Replacement	22,000

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 ($4.9 million) funded by the Sewage Fund. Storm water management work (900,000) will be funded by the proposed EIT increase. 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

- Large Dump Truck ($223,130)
- Invasive Species Management ($34,240)
- Golf Course Parking Lot Paving ($215,000)
- Public Works Building Façade, Drainage and Waterproofing ($240,000)
- Racket Center Patio Covering ($161,000)

Capital Projects Fund

- Sidewalk Improvement Program ($500,000)

OTHER FUNDS BUDGET

Mt. Lebanon maintains three special revenue funds in the 2027 budget. The budget for these funds totals $21,736,000. Expenditures related to refuse collection, state highway aid, and sewage maintenance funds are included in the Public Works section of the document.

DEBT SERVICE

Principal payments of $2,740,000 and interest payments of $875,710 will be made in 2027 on various bond issues relating to general government activities.

There is no recommendation for new debt service in the 2027 Budget

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 2027, revenues of the fund total $2,378,910 and expenses total $ 2,369,780 for a net surplus of $9,130.

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. 10	Public hearing on the Manager's Recommended Budget; introduction of budget ordinance
Dec. 8	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 5, 2026**, at 6:00 p.m.
- Wednesday, **November 11, 2026**, at 6:00 p.m.
- Thursday, **December 3, 2026**, 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 12,000 sq. ft. retail commercial building. (delayed)

- 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 2027 include:

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

- 301 Cochran Road – The property owner received preliminary approval from the Planning Board in 2026 for a redevelopment plan to convert the former gas station into a veterinary clinic.

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

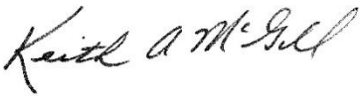
The annual budget process reflects the hard work of the entire municipal team who consistently deliver a high level of municipal services in the most cost-effective way possible.

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

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

Finally, I would like to thank the Commission, my coworkers and the community for allowing me the privilege of being your municipal manager. I will be retiring in 2027 after 30 years of service. Thank you for your support. My wife and I will continue to live in the community. This is Home.

Respectfully submitted,



Keith A. McGill
Municipal Manager

2027 BUDGET RECAP

	General Fund	Special Revenue Funds	Capital Projects Fund	Governmental Funds Total	Parking Fund
Revenues					
Taxes					
Real Estate Tax	$ 12,260,780	$ -	$ -	$ 12,260,780	$ -
Earned Income Tax	20,940,000	-	-	20,940,000	-
Local Services Tax	495,000	-	-	495,000	-
Real Estate Transfer Tax	2,200,000	-	-	2,200,000	-
County Sales Tax	1,400,000	-	-	1,400,000	-
Public Utility Realty Tax	29,000	-	-	29,000	-
Total Taxes	37,324,780	-	-	37,324,780	-
Non-tax Revenues					
Licenses, Permits & Fees	1,151,460	-	-	1,151,460	1,754,140
Fines, Forfeits & Penalties	61,640	44,000	-	105,640	300,000
Investment & Rental	188,900	280,000	-	468,900	324,670
Intergovernmental	1,818,170	883,000	-	2,701,170	-
Recreation	4,082,470	-	-	4,082,470	-
Charges for Service & Other Revenue	2,614,340	40,000	45,000	2,699,340	100
Assessments	-	20,489,000	-	20,489,000	-
Total Non-tax Revenues	9,916,980	21,736,000	45,000	31,697,980	2,378,910
Total Revenues	47,241,760	21,736,000	45,000	69,022,760	2,378,910
Expenditures					
Operating Expenditures					
General Government	$ 6,546,440	$ 228,900	$ -	$ 6,775,340	$ -
Community Development	1,265,730	-	-	1,265,730	-
Public Works	8,350,950	4,852,100	-	13,203,050	-
Human Services	2,040,790	-	-	2,040,790	-
Recreation	5,164,340	-	-	5,164,340	-
Public Safety	17,061,530	-	-	17,061,530	-
Parking Services	-	-	-	-	2,269,780
Total Operating Expenditures	40,429,780	5,081,000	-	45,510,780	2,269,780
Capital Improvements	873,370	-	8,570,000	9,443,370	-
Debt Service	3,459,930	155,780	-	3,615,710	-
Payments to ALCOSAN	-	11,450,000	-	11,450,000	-
Total Expenditures	44,763,080	16,686,780	8,570,000	70,019,860	2,269,780
Excess (Deficiency) of Revenues Over Expenditures	**2,478,680**	**5,049,220**	**(8,525,000)**	**(997,100)**	**109,130**
Other Financing Sources (Uses)					
Transfers In	891,320	-	8,240,000	9,131,320	-
Transfers Out - Operating	-	(791,320)	-	(791,320)	(100,000)
Transfers Out - Capital	(3,370,000)	(4,870,000)	-	(8,240,000)	-
Total Other Financing Sources (Uses)	(2,478,680)	(5,661,320)	8,240,000	100,000	(100,000)
Surplus to/(Use of) Assigned Fund Balance	**$ -**	**$ (612,100)**	**$ (285,000)**	**$ (897,100)**	**$ 9,130**

2027 BUDGET COMPARISON

	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Revenues				
Taxes				
Real Estate Tax	$ 12,147,633	$ 12,340,482	$ 12,275,330	$ 12,260,780
Earned Income Tax	15,576,092	16,709,604	16,512,320	20,940,000
Local Services Tax	467,008	489,155	450,000	495,000
Real Estate Transfer Tax	1,853,989	2,011,456	1,800,000	2,200,000
County Sales Tax	1,293,316	1,366,576	1,365,000	1,400,000
Public Utility Realty Tax	30,913	29,199	29,000	29,000
Total Taxes	31,368,951	32,946,472	32,431,650	37,324,780
Non-tax Revenues				
Licenses, Permits & Fees	1,055,039	1,104,798	1,141,060	1,151,460
Fines, Forfeits & Penalties	144,461	159,987	112,000	105,640
Investment & Rental	1,090,940	1,008,089	528,900	468,900
Intergovernmental	2,606,310	3,949,432	3,963,070	2,701,170
Recreation	3,473,787	3,827,856	4,137,420	4,082,470
Charges for Service & Other Revenue	3,946,495	3,570,760	2,388,900	2,699,340
Assessments	16,159,180	18,046,243	21,168,240	20,489,000
Proceeds of Debt	-	7,591,657	5,754,690	-
Total Non-tax Revenues	28,476,212	39,258,822	39,194,280	31,697,980
Total Revenues	59,845,163	72,205,294	71,625,930	69,022,760
Expenditures				
Operating Expenditures				
General Government	5,587,402	6,156,374	6,493,320	6,775,340
Community Development	1,023,070	1,130,628	1,483,690	1,265,730
Public Works	11,338,675	12,096,001	13,347,930	13,203,050
Human Services	1,834,023	1,899,147	1,986,150	2,040,790
Recreation	4,458,148	4,832,241	5,094,170	5,164,340
Public Safety	15,183,214	16,159,586	16,183,800	17,061,530
Total Operating Expenditures	39,424,532	42,273,977	44,589,060	45,510,780
Capital Improvements	10,692,404	9,897,573	18,880,510	9,443,370
Debt Service	3,315,168	3,056,486	3,474,940	3,615,710
Payments to ALCOSAN	9,073,586	9,689,736	10,700,000	11,450,000
Total Expenditures	62,505,690	64,917,772	77,644,510	70,019,860
Excess (Deficiency) of Revenues Over Expenditures	**(2,660,527)**	**7,287,522**	**(6,018,580)**	**(997,100)**
Other Financing Sources (Uses)				
Transfers In	8,274,083	8,630,616	10,563,930	9,131,320
Transfers Out - Operating	(1,528,874)	(1,133,953)	(1,434,220)	(791,320)
Transfers Out - Capital	(6,647,749)	(7,391,648)	(9,029,710)	(8,240,000)
Total Other Financing Sources (Uses)	97,460	105,015	100,000	100,000
Surplus to/(Use of) Assigned Fund Balance	**$ (2,563,067)**	**$ 7,392,537**	**$ (5,918,580)**	**$ (897,100)**

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

2027 BUDGET COMPARISON BY OBJECT

	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Personnel Services				
Regular Wages	$ 12,855,344	$ 13,472,479	$ 14,348,630	$ 15,219,470
Overtime Wages	1,363,805	1,655,240	1,353,570	1,678,240
Part-time Wages	1,647,607	1,717,626	1,932,810	1,919,750
Special Salaries	26,680	26,600	27,400	27,400
Fringe Benefits	7,098,467	7,045,519	7,364,080	7,611,410
Total Personnel Services	22,991,903	23,917,464	25,026,490	26,456,270
Contractual Services				
Special Appropriations	2,832,616	3,273,232	3,311,600	3,352,710
Professional Services	1,839,695	1,707,594	2,053,570	1,833,770
Training	117,967	140,982	217,850	223,370
Memberships	34,576	33,692	40,320	38,700
Insurance	392,124	525,974	607,350	685,670
Utilities	1,487,862	1,670,232	1,866,910	1,897,960
Repairs & Maintenance	173,612	291,275	210,900	174,750
Printing & Photography	166,134	160,326	172,660	179,510
Postage	90,162	91,250	95,240	95,440
Rentals	131,771	123,635	172,020	172,100
Contractual Services	6,931,195	7,620,740	7,835,830	7,785,430
Total Contractual Services	14,197,714	15,638,932	16,584,250	16,439,410
Commodities				
Office Supplies	22,626	21,963	33,400	33,550
Books & Periodicals	7,830	6,459	15,170	13,940
Equipment	1,033,632	1,265,100	1,455,120	1,079,580
Maintenance Supplies	834,826	1,040,467	1,080,700	1,004,750
Construction Supplies	46,095	50,937	40,700	40,500
Recreation & Resale Supplies	77,663	82,010	106,510	120,550
Botanical Supplies	18,626	46,899	36,400	39,150
Fuels & Lubricants	193,617	203,746	210,320	283,080
Total Commodities	2,234,915	2,717,581	2,978,320	2,615,100
Total Operating Expenditures	**$ 39,424,532**	**$ 42,273,977**	**$ 44,589,060**	**$ 45,510,780**

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

2027 BUDGET GENERAL FUND COMPARISON

	2026 Budget	2026 Projection	Variance	2027 Budget	Variance
Revenues					
Taxes					
Real Estate Tax	$ 12,275,330	$ 12,270,000	$ (5,330)	$ 12,260,780	$ (14,550)
Earned Income Tax	16,512,320	17,160,000	647,680	20,940,000	4,427,680
Local Services Tax	450,000	495,000	45,000	495,000	45,000
Real Estate Transfer Tax	1,800,000	2,375,000	575,000	2,200,000	400,000
County Sales Tax	1,365,000	1,350,000	(15,000)	1,400,000	35,000
Public Utility Realty Tax	29,000	32,000	3,000	29,000	-
Total Taxes	32,431,650	33,682,000	1,250,350	37,324,780	4,893,130
Non-tax Revenues					
Licenses, Permits & Fees	1,141,060	1,100,000	(41,060)	1,151,460	10,400
Fines, Forfeits & Penalties	68,000	53,000	(15,000)	61,640	(6,360)
Investment & Rental	213,900	220,000	6,100	188,900	(25,000)
Intergovernmental	2,031,470	2,050,000	18,530	1,818,170	(213,300)
Recreation	4,137,420	3,950,000	(187,420)	4,082,470	(54,950)
Charges for Service & Other Revenue	2,286,030	2,300,000	13,970	2,614,340	328,310
Total Non-tax Revenues	9,877,880	9,673,000	(204,880)	9,916,980	39,100
Total Revenues	42,309,530	43,355,000	1,045,470	47,241,760	4,932,230
Expenditures					
Operating Expenditures					
General Government	6,261,320	6,250,000	(11,320)	6,546,440	285,120
Community Development	1,483,690	1,333,690	(150,000)	1,265,730	(217,960)
Public Works	8,828,760	8,323,000	(505,760)	8,350,950	(477,810)
Human Services	1,986,150	1,964,520	(21,630)	2,040,790	54,640
Recreation	5,094,170	4,900,000	(194,170)	5,164,340	70,170
Public Safety	16,183,800	16,269,100	85,300	17,061,530	877,730
Total Operating Expenditures	39,837,890	39,040,310	(797,580)	40,429,780	591,890
Capital Improvements	633,280	640,000	6,720	873,370	240,090
Debt Service	3,193,360	3,084,590	(108,770)	3,459,930	266,570
Total Expenditures	43,664,530	42,764,900	(899,630)	44,763,080	1,098,550
Excess (Deficiency) of Revenues Over Expenditures	**(1,355,000)**	**590,100**	**1,945,100**	**2,478,680**	**3,833,680**
Other Financing Sources (Uses)					
Transfers In	1,534,220	1,400,000	(134,220)	891,320	(642,900)
Transfers Out - Operating	-	-	-	-	-
Transfers Out - Capital	(2,663,830)	(2,600,000)	63,830	(3,370,000)	(706,170)
Total Other Financing Sources (Uses)	(1,129,610)	(1,200,000)	(70,390)	(2,478,680)	(1,349,070)
Surplus to/(Use of) Fund Balance	**$ (2,484,610)**	**$ (609,900)**	**$ 1,874,710**	**$ -**	**$ 2,484,610**

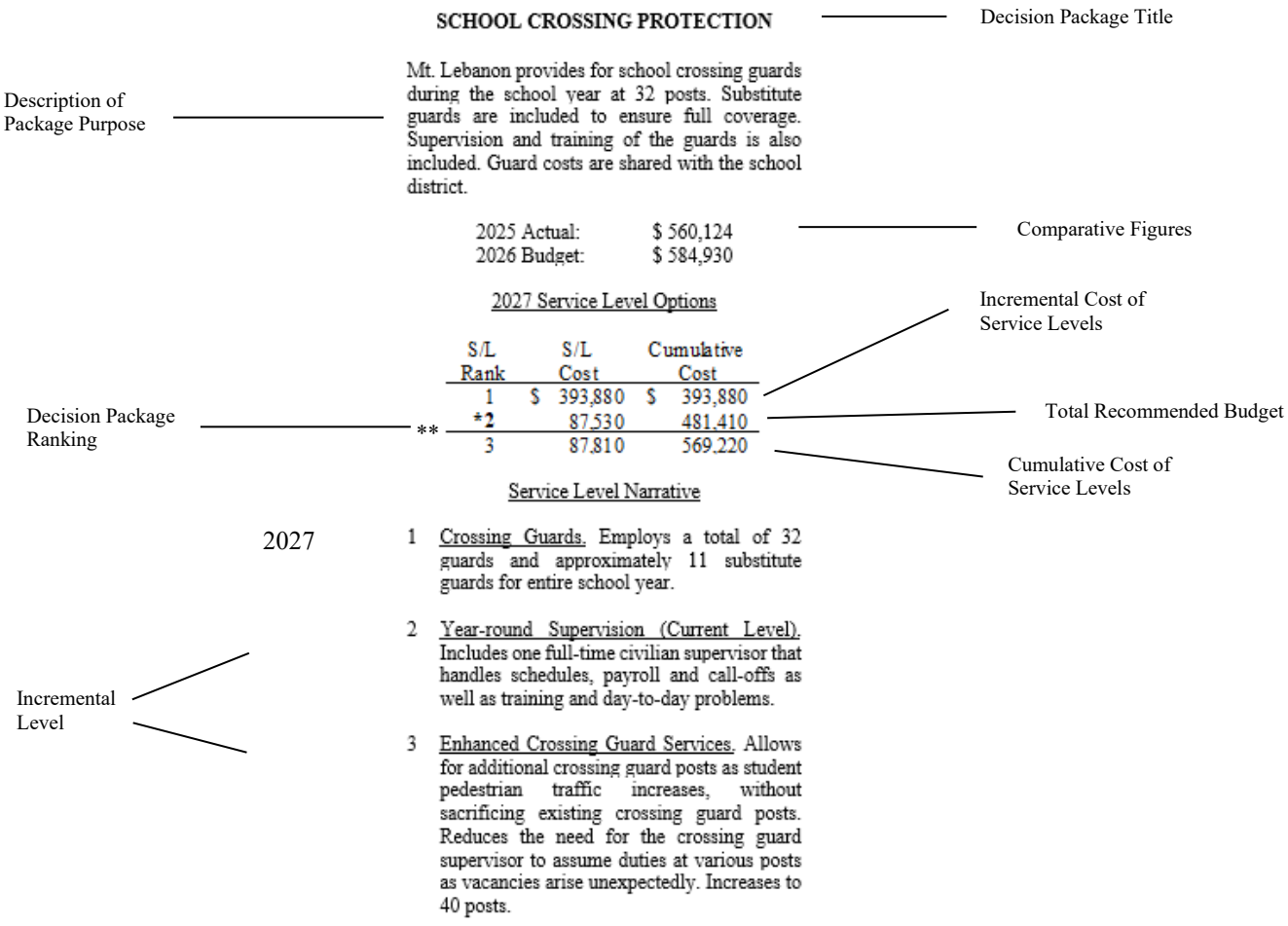
ZERO BASED BUDGETING PRESENTATION

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.



* Indicates current 2026 level of funding.

** Line indicates proposed 2027 level of funding. Any items above the line are funded; any items below line are not funded.

2027 SERVICE LEVEL RANKINGS

Rank	Functional Area	Decision Unit	Decision Package	Level	Cost	Page
1	Debt Service	Debt Service	Required Debt Payments	1/1	3,615,710	75
2	Public Safety	Police Field Services	Minimum Patrol Service	1/6	4,167,430	64
3	Public Works	Refuse Collection	Weekly Refuse Collection and Bi-Weekly Recycling	1/3	3,966,700	37
4	Public Works	Sanitary Sewers	Emergency Sewer Line Repairs	1/4	132,760	37
5	Public Safety	Fire Protection	Full Volunteer Company	1/9	688,780	64
6	General Government	General Management	Basic Services	1/6	322,630	27
7	Public Works	Ice and Snow Control	Minimum Response	1/5	539,230	37
8	General Government	Treasury/Tax Collection	Treasury Management	1/6	37,460	27
9	General Government	Treasury/Tax Collection	Earned Income Tax Collection	2/6	251,280	27
10	General Government	Employment Benefits	State Pension Contribution	1/2	1,426,820	27
11	General Government	Legal Services	General Services	1/2	316,520	27
12	General Government	Treasury/Tax Collection	Real Estate Tax Collection	3/6	140,760	27
13	Community Development	Engineering Services	Basic Engineering	1/1	42,450	33
14	General Government	Financial Management	Basic Service	1/4	598,000	27
15	Public Works	Storm Sewers	Emergency Sewer Line Repairs	1/4	64,520	37
16	Public Safety	Police Administration	Minimum Administration	1/5	383,950	64
17	Public Safety	Fire Protection	Weekday Career Staffing	2/9	810,140	64
18	Public Safety	Police Field Services	Reactive Patrol Service	2/6	1,105,590	64
19	Capital	Capital Improvements	Sanitary Sewer Improvements	1/16	4,870,000	73
20	General Government	Information Services	Systems Administration	1/6	496,320	27
21	Community Development	Building Inspection	Minimum Inspection	1/4	408,230	33
22	Public Works	Street Maintenance	Emergency Patching	1/9	182,070	37
23	General Government	Treasury/Tax Collection	Local Services Tax Collection	4/6	8,820	27
24	General Government	Insurance	Comprehensive Coverage	1/1	685,670	27
25	Public Works	Public Works Administration	Basic Administration	1/5	314,700	37
26	Public Works	Traffic Signs and Painting	Damaged Sign Replacements	1/3	110,860	37
27	Public Works	Traffic Planning and Signals	Traffic Signal Maintenance	1/6	156,100	37
28	General Government	Employment Benefits	Other Non-allocated Benefits	2/2	25,000	27
29	General Government	Treasury/Tax Collection	Liened Real Estate Tax Collection	5/6	2,500	27
30	Public Works	Street Lighting	Arterial Streets and Parks	1/4	91,390	37
31	Public Works	Ice and Snow Control	Arterial Streets	2/5	34,010	37
32	Public Safety	Police Support Services	Support Service	1/5	267,210	64
33	Public Works	Sanitary Sewers	Cleaning and Inspection Program	2/4	132,010	37
34	Public Works	Storm Sewers	Minimum Maintenance	2/4	60,520	37
35	Public Safety	Fire Protection	24-Hour Career Staffing	3/9	1,262,460	64
36	Public Works	Municipal Building	Basic Cleaning and Operations	1/6	290,990	37
37	Public Safety	Police Field Services	Intermediate Patrol Service	3/6	805,080	64
38	Public Works	Equipment Maintenance	General Maintenance and Basic Repair Service	1/2	642,910	37
39	Public Works	Public Safety Center	Basic Cleaning and Operations	1/4	362,730	37
40	Public Safety	Investigative Services	Assignment Level	1/5	300,240	64
41	Public Works	Parks Maintenance	Mowing and Refuse Control	1/11	433,850	37
42	Human Services	Library	Basic Appropriation	1/4	1,495,710	54
43	Public Works	Library Building	Basic Cleaning and Operations	1/3	252,720	37
44	Public Works	Public Works Building	Basic Cleaning and Operations	1/7	164,570	37
45	Capital	Capital Improvements	Street Reconstruction	2/16	2,300,000	73
46	Public Works	Public Safety Center	Regular Weekly Cleaning	2/4	50,520	37

2027 SERVICE LEVEL RANKINGS

Rank	Functional Area	Decision Unit	Decision Package	Level	Cost	Page
47	Recreation	Ice Rink	Basic Operation	1/5	1,477,390	57
48	Recreation	Swimming Center	Full Operation	1/7	699,620	57
49	Public Safety	Investigative Services	Evidence-Property Control/Court Liaison	2/5	192,780	64
50	Public Works	Forestry	Tree Removal and Maintenance	1/6	202,180	37
51	Public Works	Library Building	Regular Weekly Cleaning	2/3	42,820	37
52	Public Safety	Animal Control	Mt. Lebanon Animal Control	1/3	141,820	64
53	Public Works	Traffic Signs and Painting	School Zone and Street Painting	2/3	61,690	37
54	Public Works	Parks Maintenance	Repairs and General Maintenance	2/11	186,410	37
55	General Government	Office Services	Full Office Service	1/1	116,670	27
56	Public Works	Municipal Building	Regular Weekly Cleaning	2/6	35,770	37
57	Public Safety	Fire Protection	Proactive Services	4/9	1,052,060	64
58	Recreation	Golf Course	Minimum Operation	1/5	524,870	57
59	Recreation	Racket Center	Outdoor Operations	1/12	410,150	57
60	Recreation	Recreation Management	Program Assistance	1/3	402,090	57
61	Recreation	Community Center	Basic Service	1/5	214,190	57
62	General Government	Financial Management	Administrative Support	2/4	6,510	27
63	Public Works	Pedestrian Routes	Municipal Property	1/4	14,000	37
64	Public Works	Traffic Planning and Signals	Minimum Traffic Engineering	2/6	15,900	37
65	Public Works	Street Maintenance	Basic Repair	2/9	400,680	37
66	Public Safety	School Crossing Protection	Crossing Guards	1/3	393,880	64
67	Public Safety	Traffic Safety	Basic Traffic Enforcement	1/3	307,410	64
68	Public Works	Public Works Administration	Operating Superintendent	2/5	121,060	37
69	Public Works	Street Lighting	Collector Streets	2/4	143,990	37
70	Public Works	Ice and Snow Control	Salt Boxes and Sidewalks	3/5	102,520	37
71	Public Safety	Traffic Safety	Increased Traffic Enforcement and Supervision	2/3	410,580	64
72	Public Works	Public Works Building	Regular Weekly Cleaning	2/7	24,770	37
73	Public Works	Public Safety Center	Additional Cleaning and Preventative Maintenance	3/4	11,190	37
74	Public Works	Curbs	Repairs and Patching	1/5	17,700	37
75	Public Safety	Medical Rescue Team South Authority	MRTSA Appropriation	1/1	830,000	64
76	Public Safety	Animal Control	Basic Cooperative Coverage	2/3	347,810	64
77	Community Development	Civic Activities	Holiday Celebrations	1/3	11,190	33
78	Public Works	Planting Areas	Washington Road	1/2	12,100	37
79	Recreation	Seasonal Programs	Full Program	1/1	528,770	57
80	General Government	Public Information Office	Municipal Information	1/7	224,390	27
81	Public Safety	Police Administration	Police Administration	2/5	301,440	64
82	Public Safety	Animal Control	Expanded Cooperative Coverage	3/3	156,660	64
83	Community Development	Planning	Basic Service	1/2	138,210	33
84	Public Works	Sanitary Sewers	Current Sewer Line Repairs	3/4	204,010	37
85	Public Works	Storm Sewers	Current Maintenance Service	3/4	118,040	37
86	Public Works	Sanitary Sewers	Maintenance Service	4/4	322,540	37
87	Public Works	Storm Sewers	Video Testing	4/4	51,240	37
88	Public Works	Municipal Building	Additional Cleaning and Preventative Maintenance	3/6	18,040	37
89	Public Safety	Police Field Services	Proactive Patrol Service	4/6	926,780	64
90	Public Safety	Community Outreach Unit	Basic Program	1/3	217,540	64
91	Public Works	Street Sweeping	Leaf Collection	1/5	363,320	37
92	Public Works	Traffic Signs and Painting	Sign Replacement	3/3	73,680	37

2027 SERVICE LEVEL RANKINGS

Rank	Functional Area	Decision Unit	Decision Package	Level	Cost	Page
93	Recreation	Racket Center	Platform Tennis Facility Basic Operation	2/12	36,970	57
94	Public Works	Library Building	Additional Cleaning and Preventative Maintenance	3/3	12,550	37
95	Public Works	Pedestrian Routes	Arterial Pedestrian Routes	2/4	43,880	37
96	Public Works	Ice and Snow Control	Eight Crews	4/5	211,500	37
97	Public Works	Traffic Planning and Signals	General Traffic Engineering	3/6	15,000	37
98	Public Works	Curbs	Basic Reconstruction	2/5	106,680	37
99	Public Works	Forestry	Basic Tree Trimming	2/6	233,960	37
100	Recreation	Golf Course	Full Operations	2/5	226,690	57
101	Public Works	Pedestrian Routes	Local Street Program	3/4	133,060	37
102	Public Works	Street Maintenance	Systematic Repair	3/9	124,690	37
103	Public Works	Forestry	Replacement Planting	3/6	205,470	37
104	Human Services	Outreach Program	Municipal Support	1/1	120,000	54
105	Public Works	Traffic Planning and Signals	Preventative Signal Maintenance	4/6	5,380	37
106	General Government	Public Information Office	Digital and Online Services	2/7	160,100	27
107	Public Works	Street Sweeping	Complete Leaf Collection	2/5	127,170	37
108	Public Safety	Emergency Management	Maintenance and Management of Emergency Operations Facilities	1/2	78,550	64
109	Public Safety	Investigative Services	Youth Service	3/5	179,900	64
110	Capital	Capital Improvements	Storm Water Management	3/16	900,000	73
111	Human Services	Community Organizations	Required RAD Payment	1/3	15,000	54
112	Public Works	Street Maintenance	Street Crack Repairs	4/9	18,000	37
113	Public Safety	School Crossing Protection	Year-round Supervision	2/3	87,530	64
114	Public Works	Street Lighting	Limited Midblock Lighting	3/4	49,090	37
115	Public Works	Curbs	Systematic Reconstruction	3/5	44,520	37
116	Public Works	Street Sweeping	Contractual Business District Sweeping	3/5	14,000	37
117	Public Works	Planting Areas	High Visibility Plantings	2/2	29,800	37
118	Public Works	Street Maintenance	Additional Systematic Repair	5/9	158,260	37
119	Public Works	Street Maintenance	Brick Restoration	6/9	75,330	37
120	Public Safety	Investigative Services	Supervision	4/5	211,770	64
121	Community Development	Building Inspection	Building Inspector/Code Enforcement Officer	2/4	90,330	33
122	Public Safety	Police Administration	Full Police Administration	3/5	209,370	64
123	Public Safety	Police Support Services	Police Information System	2/5	86,880	64
124	Public Safety	Fire Protection	Fire & Life Safety Education Program	5/9	151,780	64
125	General Government	General Management	Support Services	2/6	490,890	27
126	Community Development	Economic Development	Basic Service	1/2	204,790	33
127	Public Works	Public Works Administration	Facilities and Parks Coordinator	3/5	29,700	37
128	Public Safety	Police Administration	Social Services Coordinator	4/5	112,640	64
129	Public Safety	Fire Protection	Full Fire Prevention Services	6/9	140,140	64
130	Human Services	Library	Standard Appropriation	2/4	45,020	54
131	Public Safety	Community Outreach Unit	School Resource Officer	2/3	174,850	64
132	Capital	Capital Improvements	Large Dump Truck	4/16	223,130	73
133	General Government	Information Services	Systems and Network Maintenance	2/6	126,200	27
134	Public Works	Public Works Administration	Geographic Information System (GIS)	4/5	120,300	37
135	Public Works	Ice and Snow Control	Current Routes & Continuous Service	5/5	34,010	37
136	Public Safety	Investigative Services	Full Drug Enforcement	5/5	230,900	64
137	Human Services	Library	Additional Appropriation	3/4	313,260	54
138	General Government	Public Information Office	Municipal/Community Magazine	3/7	642,800	27

2027 SERVICE LEVEL RANKINGS

Rank	Functional Area	Decision Unit	Decision Package	Level	Cost	Page
139	Recreation	Racket Center	Indoor Operations	3/12	510,380	57
140	Public Safety	Fire Protection	Supplemental Staffing	7/9	21,800	64
141	Public Safety	Community Outreach Unit	Current Program	3/3	196,620	64
142	General Government	Information Services	IT Support	3/6	96,400	27
143	Community Development	Planning	Urban Planning and Sustainability Coordinator	2/2	116,300	33
144	General Government	Financial Management	Intergovernmental Finance Functions	3/4	116,020	27
145	Human Services	Library	E-Resources Appropriation	4/4	21,800	54
146	General Government	Legal Services	Other Counsel	2/2	47,000	27
147	Public Safety	Police Field Services	Virtual Reality Program	5/6	60,000	64
148	Public Works	Street Sweeping	Residential Street Sweeping	4/5	48,000	37
149	Recreation	Swimming Center	Seasonal Co-Pool Manager Positions	2/7	31,720	57
150	General Government	Information Services	Internet and Cable	4/6	69,940	27
151	General Government	General Management	Intergovernmental Organizations	3/6	9,910	27
152	Public Works	Firing Range	Maintenance and Operations	1/5	52,200	37
153	Public Works	Equipment Maintenance	Additional Maintenance and Repair Services	2/2	110,730	37
154	Public Works	Street Lighting	Additional Midblock Lighting	4/4	49,090	37
155	Community Development	Civic Activities	Community Activities	2/3	53,040	33
156	Public Works	Traffic Planning and Signals	Traffic Calming Investigative Process	5/6	5,000	37
157	Public Works	Forestry	Increase Forestry Service	4/6	40,000	37
158	Public Safety	Police Support Services	Community-Based Surveillance Cameras	3/5	49,160	64
159	Public Works	Street Maintenance	Bituminous Pavement Rejuvenation	7/9	44,100	37
160	Recreation	Community Center	Sidewalk Repair	2/5	60,000	57
161	Community Development	Civic Activities	4th of July	3/3	69,170	33
162	Public Works	Public Works Building	Additional Cleaning and Preventative Maintenance	3/7	19,100	37
163	General Government	General Management	Meeting Support	4/6	5,500	27
164	Public Works	Refuse Collection	Yard Waste Drop-off and Curbside Collection	2/3	71,960	37
165	Public Works	Parks Maintenance	Deer Management	3/11	57,000	37
166	Community Development	Building Inspection	Expanded Code Enforcement	3/4	85,420	33
167	Public Works	Curbs	Additional Systematic Reconstruction	4/5	47,880	37
168	Public Works	Firing Range	Regular Weekly Cleaning	2/5	9,560	37
169	Public Works	Firing Range	Specialized Cleaning and Supplies	3/5	21,000	37
170	General Government	General Management	Additional HR Support	5/6	46,170	27
171	Capital	Capital Improvements	Invasive Species Management	5/16	34,240	73
172	Public Works	Parks Maintenance	Preventative Fence Maintenance Program	4/11	16,000	37
173	General Government	Information Services	Electronic Records Retention and Storage	5/6	24,500	27
174	Public Works	Parks Maintenance	Invasive Species Control	5/11	10,000	37
175	Public Works	Parks Maintenance	Volunteer Plantings and Materials	6/11	5,000	37
176	General Government	Public Information Office	Paid Summer Internship	4/7	4,690	27
177	General Government	Public Information Office	Website Accessibility Audit	5/7	20,000	27
178	Human Services	Community Organizations	Mt. Lebanon Partnership	2/3	20,000	54
179	Human Services	Community Organizations	Historical Society	3/3	10,000	54
180	General Government	Treasury/Tax Collection	Summer Intern	6/6	6,470	27
181	Capital	Capital Improvements	Golf Course Parking Lot Paving	6/16	215,000	73
182	Capital	Capital Improvements	Public Works Building Façade, Drainage and Waterproofing	7/16	240,000	73
183	Recreation	Golf Course	New Fence Along Hole 4	3/5	30,000	57
184	Public Works	Street Sweeping	In-House Street Sweeping	5/5	1,740	37

2027 SERVICE LEVEL RANKINGS

Rank	Functional Area	Decision Unit	Decision Package	Level	Cost	Page
185	General Government	Financial Management	AI Finance Support	4/4	20,500	27
186	Public Works	Pedestrian Routes	Residential Sidewalk Assessment	4/4	132,030	37
187	Public Works	Parks Maintenance	Dixon Field Sidewalk Installation	7/11	24,000	37
188	Recreation	Racket Center	Resurface Platform Courts 1&2	4/12	11,500	57
189	Public Works	Parks Maintenance	Court Surface Coating	8/11	97,500	37
190	Capital	Capital Improvements	Racket Center Patio Coating	8/16	161,000	73
191	Community Development	Building Inspection	Plans Examiner/Permit Coordinator	4/4	46,600	33
192	Capital	Capital Improvements	Sidewalk Improvement Program	9/16	500,000	73
193	Public Works	Municipal Building	Entrance Door Replacement	4/6	22,000	37
194	Public Works	Public Works Administration	Right-of-Way Coordinator	5/5	95,820	37
195	Capital	Capital Improvements	Recreation Center Renovation and Expansion	10/16	1,809,800	73
196	Capital	Capital Improvements	Public Safety Center Apparatus Bay Door	11/16	204,750	73
197	Capital	Capital Improvements	Fire Safety Training Trailer	12/16	186,480	73
198	Public Works	Municipal Building	Building Utilization Study	5/6	100,000	37
199	Public Safety	School Crossing Protection	Enhanced Crossing Guard Services	3/3	87,810	64
200	General Government	Information Services	AI/Systems Coordinator	6/6	115,340	27
201	Recreation	Ice Rink	Repair Zamboni Garage Floor	2/5	38,500	57
202	Capital	Capital Improvements	Bird Park Improvements	13/16	470,000	73
203	Public Works	Refuse Collection	Regional Trash & Recycling Study	3/3	80,000	37
204	Public Works	Parks Maintenance	John Doctor Field Irrigation System	9/11	7,500	37
205	Capital	Capital Improvements	Wheel Loader	14/16	34,370	73
206	General Government	Public Information Office	Engagement Embedding Software	6/7	16,000	27
207	Capital	Capital Improvements	Activate Uptown Project	15/16	749,970	73
208	Public Works	Parks Maintenance	Passive Park Trail Upgrades	10/11	150,000	37
209	Public Works	Street Maintenance	Hot Asphalt Trailer Replacement	8/9	40,000	37
210	Public Works	Street Maintenance	Expanded Asphalt Overlay	9/9	199,820	37
211	Public Works	Curbs	Expanded Reconstruction	5/5	79,380	37
212	Public Works	Traffic Planning and Signals	Traffic Calming Installation	6/6	20,000	37
213	Community Development	Economic Development	Facade Grant	2/2	25,000	33
214	Recreation	Community Center	Partial 2nd Fl VAV Upgrade	3/5	10,500	57
215	Recreation	Swimming Center	Enhanced Water Chemistry Control	3/7	14,000	57
216	Public Works	Public Works Building	Alarm System Integration	4/7	93,000	37
217	Public Works	Public Works Building	Building Security Door System	5/7	87,000	37
218	Recreation	Community Center	Recreation Center Plaza Benches	4/5	22,500	57
219	Public Works	Parks Maintenance	Park and Field Maintenance Equipment	11/11	46,580	37
220	Recreation	Ice Rink	Replace Rink Scoreboard	3/5	10,450	57
221	Recreation	Swimming Center	Replace Snack Bar Tables	4/7	12,000	57
222	Public Works	Public Works Building	Garage Door Operator Upgrades	6/7	11,500	37
223	Public Works	Public Works Building	Multipurpose Lift	7/7	60,000	37
224	Public Works	Public Safety Center	Hot Water Tank Replacement	4/4	14,050	37
225	Recreation	Swimming Center	New Domestic Hot Water Tank	5/7	15,000	57
226	Recreation	Ice Rink	Kubota Utility	4/5	44,000	57
227	Public Works	Municipal Building	Carpet Replacements	6/6	25,000	37
228	Recreation	Racket Center	Tree Removal and Maintenance	5/12	10,000	57
229	Recreation	Golf Course	Painting of Clubhouse Exterior	4/5	15,000	57
230	Capital	Capital Improvements	Racket Center Fencing	16/16	375,000	73

2027 SERVICE LEVEL RANKINGS

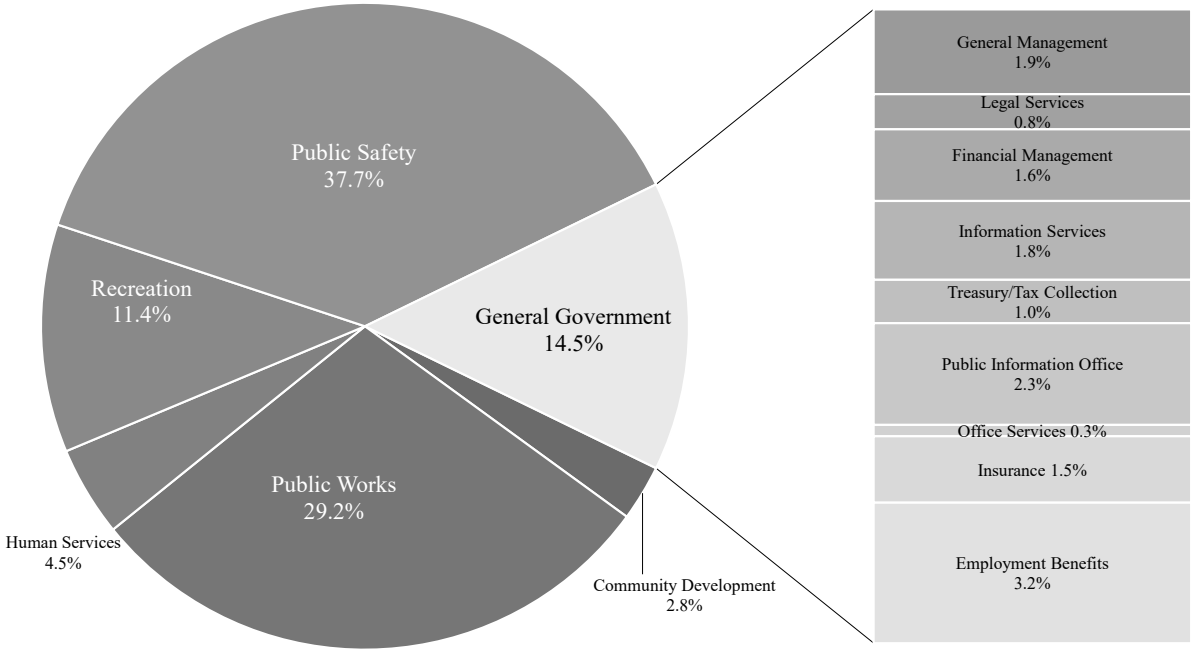
Rank	Functional Area	Decision Unit	Decision Package	Level	Cost	Page
231	Recreation	Swimming Center	Automated Hand Dryers	6/7	5,500	57
232	Recreation	Racket Center	Hydroject Bubble Courts	6/12	6,000	57
233	Public Safety	Traffic Safety	Expanded Traffic Enforcement/Education	3/3	123,700	64
234	Public Safety	Emergency Management	Emergency Operations Center Renovations	2/2	7,000	64
235	Recreation	Ice Rink	Locker Replacement	5/5	50,000	57
236	Recreation	Community Center	Building Security Door Systems	5/5	100,000	57
237	Public Safety	Police Support Services	Expanded Community-Based Surveillance Cameras	4/5	10,920	64
238	Recreation	Racket Center	Concrete Steps with Railing to Court 7	7/12	65,000	57
239	Recreation	Racket Center	Resurfacing/Repairing Hitting Wall Concrete Surface	8/12	30,000	57
240	Recreation	Racket Center	Painting Interior and Exterior of Tennis Building	9/12	25,000	57
241	Recreation	Racket Center	Landscaping	10/12	5,000	57
242	Recreation	Racket Center	Founders Room Floor	11/12	23,000	57
243	Public Works	Firing Range	Additional Building Controls	4/5	9,850	37
244	Recreation	Recreation Management	Aquatics and Fitness Manager	2/3	122,950	57
245	Recreation	Recreation Management	Full Time Maintenance Position	3/3	69,150	57
246	Public Works	Forestry	Forestry Supervisor	5/6	184,470	37
247	Public Works	Forestry	Additional Forestry Crew	6/6	713,300	37
248	Recreation	Swimming Center	Sprinkler System	7/7	30,000	57
249	Recreation	Racket Center	Racket Center Building Furnace and AC Replacement	12/12	20,000	57
250	General Government	Public Information Office	Community Branding Video	7/7	15,000	27
251	Recreation	Golf Course	Garden Plot Fence	5/5	30,000	57
252	Public Safety	Police Support Services	Lexipol Performance Wellness & Training Module	5/5	21,940	64
253	Public Works	Firing Range	Site Amenities	5/5	3,500	37
254	General Government	General Management	Boards and Authorities Dinner	6/6	18,000	27
255	Public Safety	Police Administration	Additional Officers and Realignment	5/5	309,410	64
256	Public Safety	Police Field Services	Expanded Patrol Service	6/6	655,400	64
257	Public Safety	Fire Protection	ISO/NFPA Engine Company Distribution	8/9	384,790	64
258	Public Safety	Fire Protection	NFPA Minimum Staffing	9/9	268,170	64

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.

	2026 Budget	2027 Budget	% Variance	$ Variance
General Management	$ 810,260	$ 875,100	8.0	$ 64,840
Legal Services	383,140	363,520	(5.1)	(19,620)
Financial Management	674,560	741,030	9.9	66,470
Information Services	802,180	813,360	1.4	11,180
Treasury/Tax Collection	387,480	447,290	15.4	59,810
Public Information Office	1,001,180	1,051,980	5.1	50,800
Office Services	109,760	116,670	6.3	6,910
Insurance	607,350	685,670	12.9	78,320
Employment Benefits	1,485,410	1,451,820	(2.3)	(33,590)
Total General Government	$ 6,261,320	$ 6,546,440	4.6	$ 285,120

For 2027, General Government shows an increase of 4.6% from the 2026 budget. There are three new levels recommended: Additional HR Support, Website Accessibility Audit and AI Finance Support. Seventeen (17) full-time positions are included in General Government.

2027 Budget - Operating Expenditures



* Percentage breakouts are +/- 0.1% due to rounding.
Note: Administrative costs for sewage fee collection is not included above.

GENERAL MANAGEMENT

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

2025 Actual:	$ 746,938
2026 Budget:	$ 810,260

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	$ 322,630	$ 322,630
2	490,890	813,520
3	9,910	823,430
***4**	5,500	828,930
5	46,170	875,100
6	18,000	893,100

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 administrative assistant. 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 Additional HR Support. A full-time employee is added mid-year to support the HR function. Support will be provided for general HR functions including hiring and employment benefits administration. The full-year cost would increase the cost by $46,170.

6 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.

2025 Actual:	$ 343,553
2026 Budget:	$ 383,140

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	$ 316,520	$ 316,520
***2**	47,000	363,520

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.

2025 Actual:	$ 659,418
2026 Budget:	$ 674,560

2027 Service Level Options

Rank	Cost	Cost
1	$ 598,000	$ 598,000
2	6,510	604,510
***3**	116,020	720,530
4	20,500	741,030

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 staff accountant.

2 Administrative Support. Provides collection support for sewage 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 $34,120.

4 AI Finance Support. AI software is developed to integrate bank related transactions and the main financial software for better efficiency and tracking. Additional integration for HR and Finance software to integrate to eliminate double entry and more efficient workflows.

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.

2025 Actual:	$ 690,009
2026 Budget:	$ 802,180

2027 Service Level Options

Rank	Cost	Cost
1	$ 496,320	$ 496,320
2	126,200	622,520
3	96,400	718,920
4	69,940	788,860
***5**	24,500	813,360
6	115,340	928,700

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.

6 AI/Systems Coordinator. Will focus on evaluating department workflows and researching, recommending and developing AI tools for operational enhancements. The position will organize training for municipal employees on AI tools and provide additional IT support.

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.

2025 Actual:	$ 427,369
2026 Budget:	$ 387,480

2027 Service Level Options

Rank	Cost	Cost
1	$ 37,460	$ 37,460
2	251,280	288,740
3	140,760	429,500
4	8,820	438,320
5	2,500	440,820
***6**	6,470	447,290

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 1.2% 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 $72,320.

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 $3,230.

PUBLIC INFORMATION OFFICE

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

2025 Actual:	$ 957,335
2026 Budget:	$ 1,001,180

2027 Service Level Options

Rank	Cost	Cost
1	$ 224,390	$ 224,390
2	160,100	384,490
3	642,800	1,027,290
***4**	4,690	1,031,980
5	20,000	1,051,980
6	16,000	1,067,980
7	15,000	1,082,980

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 $556,750.

4 Paid Summer Internship (Current Level). Provides one summer intern, creating an opportunity for students who must earn money over their summer break.

5 Website Accessibility Audit. Beginning Work Provides for accessibility audit of mtlebanon.org and beginning work to remediate sections that do not conform to new required national standards. Could include software solutions, manual work or combination. ***SCALABLE: This service level can be increased or decreased on a dollar value basis.**

6 Engagement Embedding Software. Provides software to post municipal capital projects (public and private), explain timeline, collect taxpayer input, track progress and budget.

7 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.

2025 Actual:	$ 100,700
2026 Budget:	$ 109,760

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
*1	$ 116,670	$ 116,670

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.

INSURANCE

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

2025 Actual:	$ 525,974
2026 Budget:	$ 607,350

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
***1**	$ 685,670	$ 685,670

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.

2025 Actual:	$ 1,468,058
2026 Budget:	$ 1,504,630

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	$ 1,426,820	$ 1,426,820
***2**	25,000	1,451,820

Service Level Narrative

1 State Pension Contribution. State's anticipated share of pension costs for 2027. 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.

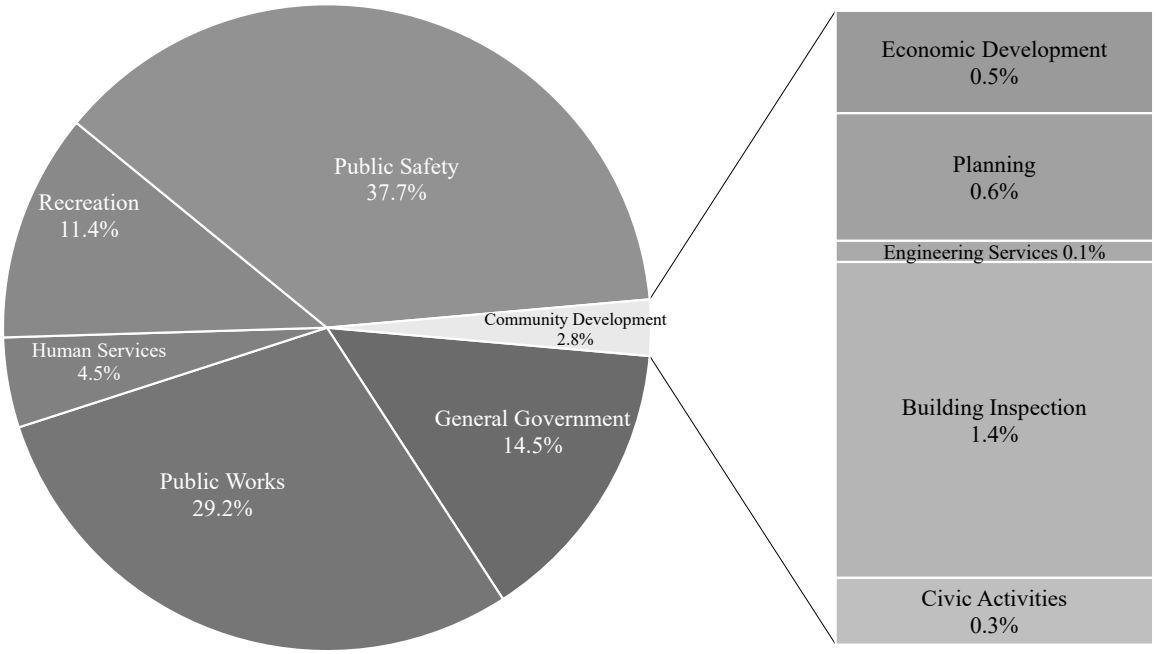
COMMUNITY DEVELOPMENT

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

	2026 Budget	2027 Budget	% Variance	$ Variance
Economic Development	$ 328,060	$ 204,790	(37.6)	$ (123,270)
Planning	384,060	254,510	(33.7)	(129,550)
Engineering Services	42,450	42,450	0.0	-
Building Inspection	547,120	630,580	15.3	83,460
Civic Activities	182,000	133,400	(26.7)	(48,600)
Total Community Development	$ 1,483,690	$ 1,265,730	(14.7)	$ (217,960)

For 2027, Community Development shows a decrease of 14.7% from the 2026 budget due to the one-time funding of the Active Transportation Plan and consulting related to the update of the subdivision and land development ordinance in 2026. One expanded level is recommended in Building Inspection for 2027: Plans Examiner/Permit Coordinator. Ten (10) full-time employees are included in Community Development.

2027 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.

2025 Actual:	$ 257,679
2026 Budget:	$ 328,060

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
***1**	204,790	204,790
2	25,000	229,790

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 and various business associations. Includes grant writing, fundraising and special projects. Also includes 60 percent of an administrative assistant (shared with Planning).

2 Façade Grant. The Municipality initially funded an Uptown Façade Grant program as part of the Activate Uptown initiative. This grant program is administered by the Mt. Lebanon Partnership. Funding would replenish funds to be disbursed based on qualifying factors. ***SCALABLE: This service level can be increased or decreased on a dollar value basis.**

PLANNING

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

2025 Actual:	$ 215,834
2026 Budget:	$ 384,060

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	138,210	138,210
***2**	116,300	254,510

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 an administrative assistant (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.

2025 Actual:	$ 32,078
2026 Budget:	$ 42,450

2027 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. Funding is provided for all non-specific function or project engineering fees.

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.

2025 Actual:	$ 507,787
2026 Budget:	$ 547,120

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	408,230	408,230
2	90,330	498,560
***3**	85,420	583,980
4	46,600	630,580

Service Level Narrative

1 Minimum Inspection. Includes chief inspector, building inspector and administrative assistant 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.

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.

4 Plans Examiner/Permit Coordinator. A full-time employee is added mid-year to perform initial reviews of permit applications for completeness, identifies any missing information required to issue a permit and manages the administrative life cycle of permit applications. Also, performs complete plan reviews for compliance with the Statewide Building Code. The full-year cost would increase the cost by $45,110.

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.

2025 Actual:	$ 117,248
2026 Budget:	$ 182,000

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	11,190	11,190
2	53,040	64,230
***3**	69,170	133,400

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, Final 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.

PUBLIC WORKS

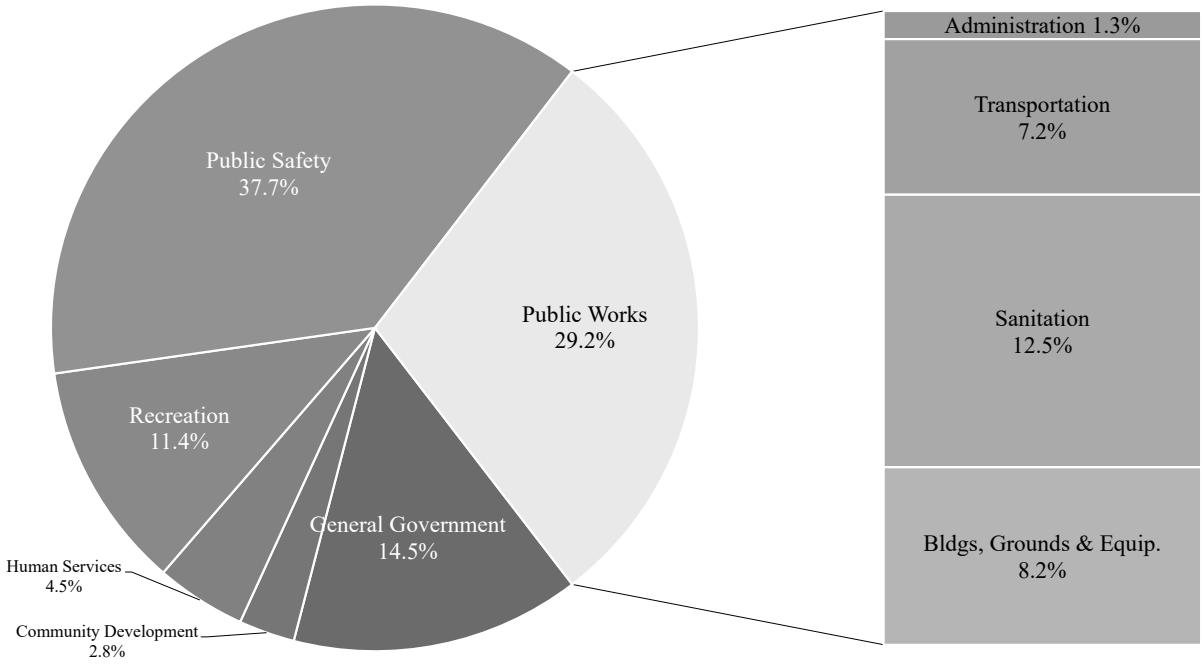
The Public Works Department is responsible for the maintenance of the physical plant—for example, buildings, streets, sewers and trees. The department is divided into four operational areas: Administration—providing management; Transportation—all street-related activities except street reconstruction;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

	2026 Budget	2027 Budget	% Variance	$ Variance
Public Works Administration	$ 604,220	$ 585,760	(3.1)	$ (18,460)
Transportation				
Street Maintenance	997,470	1,003,130	0.6	5,660
Curbs	216,290	216,780	0.2	490
Pedestrian Routes	286,540	322,970	12.7	36,430
Ice and Snow Control	1,024,290	921,270	(10.1)	(103,020)
Traffic Planning and Signals	434,390	197,380	(54.6)	(237,010)
Traffic Signs and Painting	239,490	246,230	2.8	6,740
Street Lighting	318,000	333,560	4.9	15,560
Total Transportation	3,516,470	3,241,320	(7.8)	(275,150)
Sanitation				
Sanitary Sewers	847,530	791,320	(6.6)	(56,210)
Storm Sewers	317,460	294,320	(7.3)	(23,140)
Street Sweeping	540,200	554,230	2.6	14,030
Refuse Collection	3,712,620	4,038,660	8.8	326,040
Total Sanitation	5,417,810	5,678,530	4.8	260,720
Buildings, Grounds & Equipment				
Municipal Building	346,000	366,800	6.0	20,800
Public Safety Center	402,860	424,440	5.4	21,580
Public Works Building	301,410	208,440	(30.8)	(92,970)
Firing Range	82,280	82,760	0.6	480
Library Building	292,900	308,090	5.2	15,190
Parks Maintenance	860,110	829,760	(3.5)	(30,350)
Planting Areas	38,690	41,900	8.3	3,210
Forestry	799,710	681,610	(14.8)	(118,100)
Equipment Maintenance	685,470	753,640	9.9	68,170
Total Buildings, Grds & Equip	3,809,430	3,697,440	(2.9)	(111,990)
Total Public Works	$13,347,930	$13,203,050	(1.1)	$ (144,880)

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 2027, Public Works shows a decrease of 1.1% from the 2026 budget. New service levels in this budget are within the Pedestrian Routes, Street Sweeping, Municipal Building and Parks Maintenance.

2027 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.

2025 Actual:	$ 535,864
2026 Budget:	$ 604,220

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	$ 314,700	$ 314,700
2	121,060	435,760
3	29,700	465,460
***4**	120,300	585,760
5	95,820	681,580

Service Level Narrative

1 Basic Administration. Provides for a Public Works Director and administrative assistant 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, 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 Right–of–Way Coordinator. Adds a full-time employee to oversee projects within the right-of-way including sidewalks, street reconstruction and resurfacing and utility coordination. Oversees implementation of mobility and traffic programs and policies. 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.

2025 Actual:	$ 1,068,747
2026 Budget:	$ 997,470

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	$ 182,070	$ 182,070
2	400,680	582,750
3	124,690	707,440
4	18,000	725,440
5	158,260	883,700
6	75,330	959,030
***7**	44,100	1,003,130
8	40,000	1,043,130
9	199,820	1,242,950

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 streets. 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)

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 pave enough surface area to meet program goals. (See "Curbs" service level 4)

6 Brick Restoration. Contractual maintenance to restore 4,275 square feet of deteriorated brick street surface. ***SCALABLE: This service level can be increased or decreased on a dollar value basis.**

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 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). ***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.

2025 Actual:	$ 209,405
2026 Budget:	$ 216,290

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	$ 17,700	$ 17,700
2	106,680	124,380
3	44,520	168,900
***4**	47,880	216,780
5	79,380	296,160

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.

2025 Actual:	$ 378,973
2026 Budget:	$ 286,540

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	$ 14,000	$ 14,000
2	43,880	57,880
***3**	133,060	190,940
4	132,030	322,970

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

4 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.

2025 Actual:	$ 803,174
2026 Budget:	$ 1,024,290

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	$ 539,230	$ 539,230
2	34,010	573,240
3	102,520	675,760
4	211,500	887,260
***5**	34,010	921,270

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 by contract. 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.

2025 Actual:	$ 248,080
2026 Budget:	$ 434,390

2027 Service Level Options

Rank	Cost	Cost
1	$ 156,100	$ 156,100
2	15,900	172,000
3	15,000	187,000
4	5,380	192,380
***5**	5,000	197,380
6	20,000	217,380

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, Mobility 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 and review of requests for traffic calming devices on neighborhood streets.

6 Traffic Calming Installation. Provides for installation of traffic calming devices on neighborhood streets. .

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.

2025 Actual:	$ 182,830
2026 Budget:	$ 239,490

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	$ 110,860	$ 110,860
2	61,690	172,550
***3**	73,680	246,230

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.

2025 Actual:	$ 323,606
2026 Budget:	$ 318,000

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	$ 91,390	$ 91,390
2	143,990	235,380
3	49,090	284,470
***4**	49,090	333,560

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.

2025 Actual:	$ 614,834
2026 Budget:	$ 847,530

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	$ 132,760	$ 132,760
2	132,010	264,770
3	204,010	468,780
***4**	322,540	791,320

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.

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.

2025 Actual:	$ 255,714
2026 Budget:	$ 317,460

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	$ 64,520	$ 64,520
2	60,520	125,040
3	118,040	243,080
***4**	51,240	294,320

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.

2025 Actual:	$ 540,048
2026 Budget:	$ 540,200

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	$ 363,320	$ 363,320
2	127,170	490,490
3	14,000	504,490
***4**	48,000	552,490
5	1,740	554,230

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. Provides funding to purchase a used street sweeper from a neighboring community. Current staffing will be used for residential and business district sweeping. Contractual services in levels three and four are eliminated.

REFUSE COLLECTION

Refuse Collection entails the removal of refuse and recycling from over 11,050 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.

2025 Actual:	$ 3,432,120
2026 Budget:	$ 3,712,620

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	$ 3,966,700	$ 3,966,700
***2**	71,960	4,038,660
3	80,000	4,118,660

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.

3 Regional Trash & Recycling Study. A new trash & recycling contract will be needed for 2029. Funding is provided to begin a regional study with other communities to see if an intergovernmental arrangement could provide cost savings in the future.

BUILDINGS, GROUNDS & EQUIPMENT

MUNICIPAL BUILDING

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

2025 Actual:	$ 329,563
2026 Budget:	$ 346,000

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	$ 290,990	$ 290,990
2	35,770	326,760
***3**	18,040	344,800
4	22,000	366,800
5	100,000	466,800
6	25,000	491,800

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 Entrance Door Replacement. Replacement of the main entrance door system on the first-floor street level. Installation includes a new door, operator and accessible push button.

5 Building Utilization Study. Funding is provided to study the municipal building uses 25 years after the renovation of the building.

6 Carpet Replacements. Funding provides for continued replacement of worn carpeting throughout the building. Funding will enable completion of 2nd floor offices.

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.

2025 Actual:	$ 416,814
2026 Budget:	$ 402,860

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	$ 362,730	$ 362,730
2	50,520	413,250
***3**	11,190	424,440
4	14,050	438,490

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 extend the lifecycle of building materials and systems.

4 Hot Water Tank Replacement: The domestic hot water system in the building utilizes 3 – 100-gallon tanks. Two of the tanks were replaced in 2024. Funding will provide installation of the remaining tank.

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.

2025 Actual:	$ 245,306
2026 Budget:	$ 301,410

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	$ 164,570	$ 164,570
2	24,770	189,340
***3**	19,100	208,440
4	93,000	301,440
5	87,000	388,440
6	11,500	399,940
7	60,000	459,940

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 Alarm System Integration. Recent renovations on the second floor merged multiple fire alarm systems into one. Funding will complete the integration of a single, unified system, improving inspection, detection, and maintenance. Consolidation will also reduce the building's monitoring lines from three to one, generating cost savings.

5 Building Security Door System. Project provides access restrictions and centralized control of all facility points of entry.

6 Garage Door Operator Upgrades. Provides funding to replace all remaining original garage door openers. The current openers are obsolete and do not include safety systems.

7 Multipurpose Lift. Purchase of an aerial man lift. The lift will be used in and around most municipal facilities that are not accessible by bucket truck lifts. This type of lift is used for tasks such as lighting repairs and maintenance.

FIRING RANGE

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

2025 Actual:	$ 53,274
2026 Budget:	$ 82,280

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	$ 52,200	$ 52,200
2	9,560	61,760
***3**	21,000	82,760
4	9,850	92,610
5	3,500	96,110

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.

4 Additional Building Controls. Funding provides for wiring and controllers to be installed on the heating and cooling equipment that serves the restrooms and common areas. The equipment is currently not able to send alerts or emails in the event of a system failure.

5 Site Amenities. Purchase of outdoor poly picnic tables for use during training and qualification.

LIBRARY BUILDING

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

2025 Actual:	$ 302,081
2026 Budget:	$ 292,900

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	$ 252,720	$ 252,720
2	42,820	295,540
***3**	12,550	308,090

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 hiking trails, five ballfields, eight basketball courts, eight children's play areas, six picnic shelters, restroom facilities, as well as volleyball, tennis and pickleball courts.

2025 Actual:	$ 728,734
2026 Budget:	$ 860,110

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	$ 433,850	$ 433,850
2	186,410	620,260
3	57,000	677,260
4	16,000	693,260
5	10,000	703,260
***6**	5,000	708,260
7	24,000	732,260
8	97,500	829,760
9	7,500	837,260
10	150,000	987,260
11	46,580	1,033,840

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 Volunteer Planting Support (Current Level). Funding for additional tree and shrub material for volunteer efforts as well as tree guards and posts.

7 Dixon Field Sidewalk Installation Provides for the installation of a 6' concrete walkway around the exterior of the playing field. Improves overall accessibility to bleachers and eliminates wear areas throughout the facility.

8 Court Surface Coating. Provides funding to install color coating on the basketball and tennis courts at Williamsburg Park.

9 John Doctor Field Irrigation System Controls. Provides funding to install a solar powered automated irrigation control system for the existing soccer field irrigation system. The upgrade will reduce equipment costs and improve irrigation efficiencies and scheduling.

10 Passive Park Trail Upgrades. Funding provides phased implementation of trail standards developed by the sub-committee of the Parks and Recreation Board. Reconstruction of main artery trails will be completed using DCNR trail construction guidelines. The project will focus on reconstructing trails through the 3 major passive parks- Bird, Robb Hollow and Twin Hills. This project ranked second on the Parks and Recreation Board's priority list. ***SCALABLE: This service level can be increased or decreased on a dollar value basis.**

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 The equipment would be used to maintain limestone trails, playground mulch grooming, and turf maintenance activities.

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.

2025 Actual:	$ 37,671
2026 Budget:	$ 38,690

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	$ 12,100	$ 12,100
***2**	29,800	41,900

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.

2025 Actual:	$ 743,085
2026 Budget:	$ 799,710

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	$ 202,180	$ 202,180
2	233,960	436,140
3	205,470	641,610
***4**	40,000	681,610
5	184,470	866,080
6	713,300	1,579,380

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.

2025 Actual:	$ 662,476
2026 Budget:	$ 685,470

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	$ 642,910	$ 642,910
***2**	110,730	753,640

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.

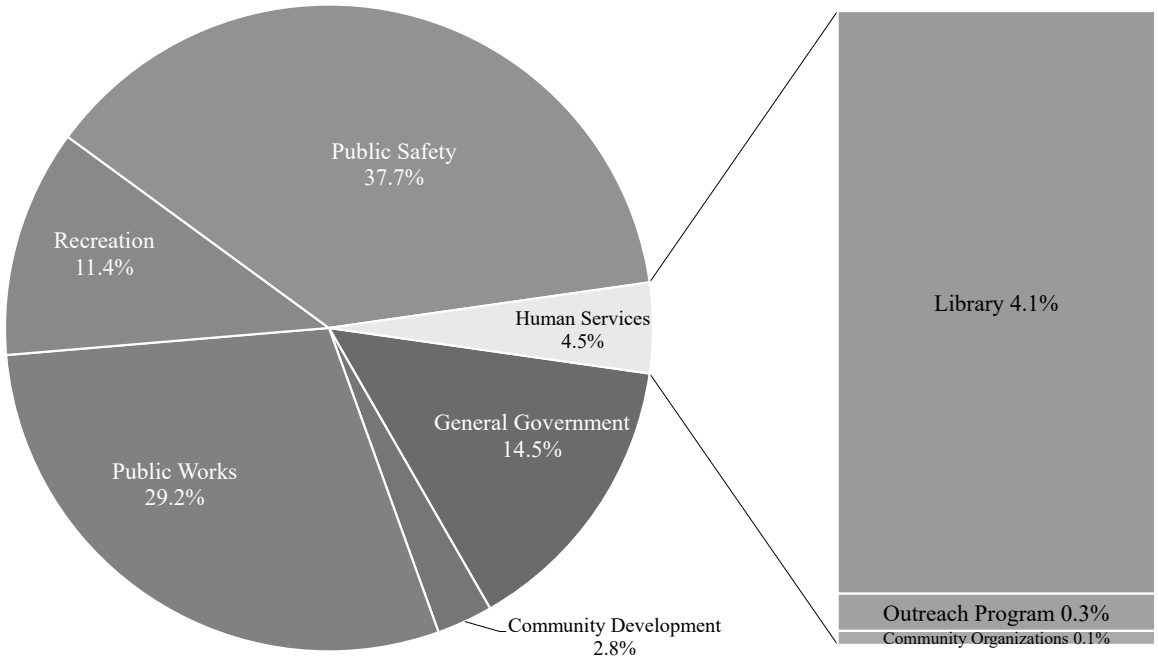
2 Additional Maintenance and Repair Services (Current Level). Adds additional mechanic to provide maintenance of all municipal vehicles and equipment. Additional man-hours provided for maintenance of salt spreaders, plows, leaf boxes, and other equipment.

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.

	2026 Budget	2027 Budget	% Variance	$ Variance
Library	$ 1,778,920	$ 1,875,790	5.4	$ 96,870
Outreach Program	141,630	120,000	(15.3)	(21,630)
Community Organizations	65,600	45,000	(31.4)	(20,600)
Total Human Services	$ 1,986,150	$ 2,040,790	2.8	$ 54,640

For 2027, Human Services shows an increase of 2.8% from the 2026 budget. This is due to an increase in the appropriation to the Library.

2027 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 and wireless access, homebound delivery service, an interactive website, meeting space, and programs for patrons of all ages.

2025 Actual:	$ 1,736,696
2026 Budget:	$ 1,778,920

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	$ 1,495,710	$ 1,495,710
2	45,020	1,540,730
3	313,260	1,853,990
***4**	21,800	1,875,790

Service Level Narrative

1 Basic Library Appropriation. Provides basic, six-day (54 hours) virtual and physical services, with a minimal staff of professional librarians, library assistants, clerks, and pages, purchase of materials and other operating expenses. Contact-free pickup of physical materials.

2 Additional Appropriation. Provides the above services with an increase in hours of operation (64 hours), staff levels, material purchases, programming and other services.

3 Standard Appropriation. Provides the above services with funds for additional hours of operation (68 hours) seven days a week, with a full complement of library staff members, programming, materials, and services.

4 E-Resources Appropriation (Current Level). Allows supplemental funding to support ever-increasing e-Resources collection costs without reducing the funds allotted to the library's physical collection or contributed by Friends of the Library.

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.

2025 Actual:	$ 120,000
2026 Budget:	$ 120,000

2027 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 services to municipal residents and businesses.

2025 Actual:	$ 40,000
2026 Budget:	$ 65,600

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	$ 15,000	$ 15,000
2	20,000	35,000
***3**	10,000	45,000

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 $35,000.

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.

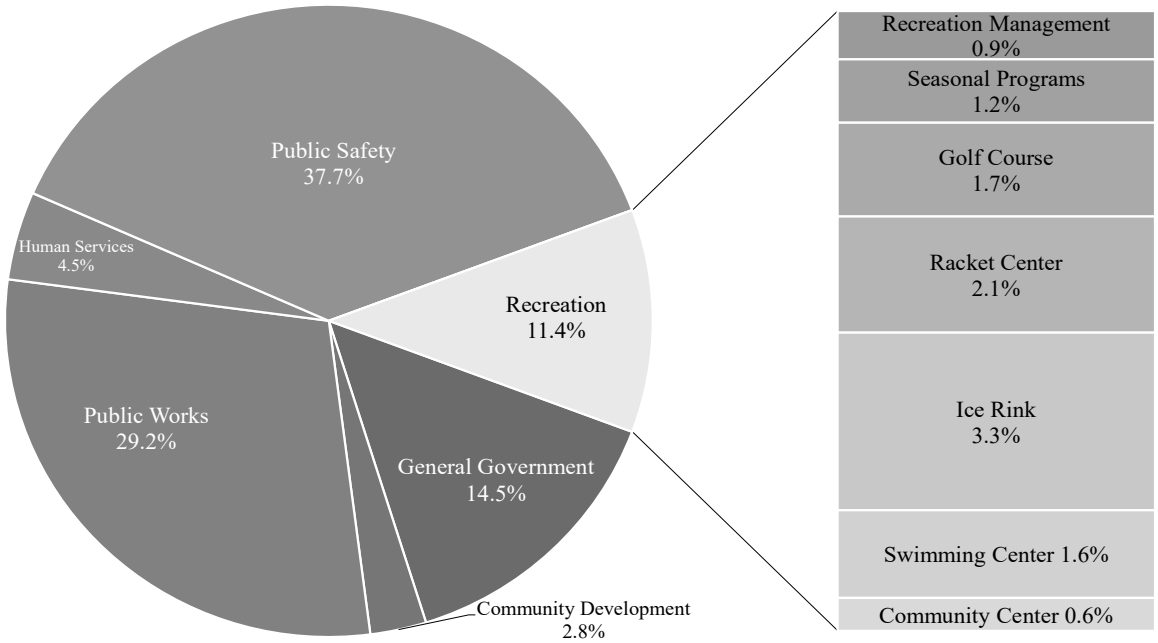
RECREATION

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.

	2026 Budget	2027 Budget	% Variance	$ Variance
Recreation Management	$ 428,730	$ 402,090	(6.2)	$ (26,640)
Seasonal Programs	502,460	528,770	5.2	26,310
Golf Course	669,790	781,560	16.7	111,770
Racket Center	933,490	969,000	3.8	35,510
Ice Rink	1,504,140	1,477,390	(1.8)	(26,750)
Swimming Center	774,890	731,340	(5.6)	(43,550)
Community Center	280,670	274,190	(2.3)	(6,480)
Total Recreation	$ 5,094,170	$ 5,164,340	1.4	$ 70,170

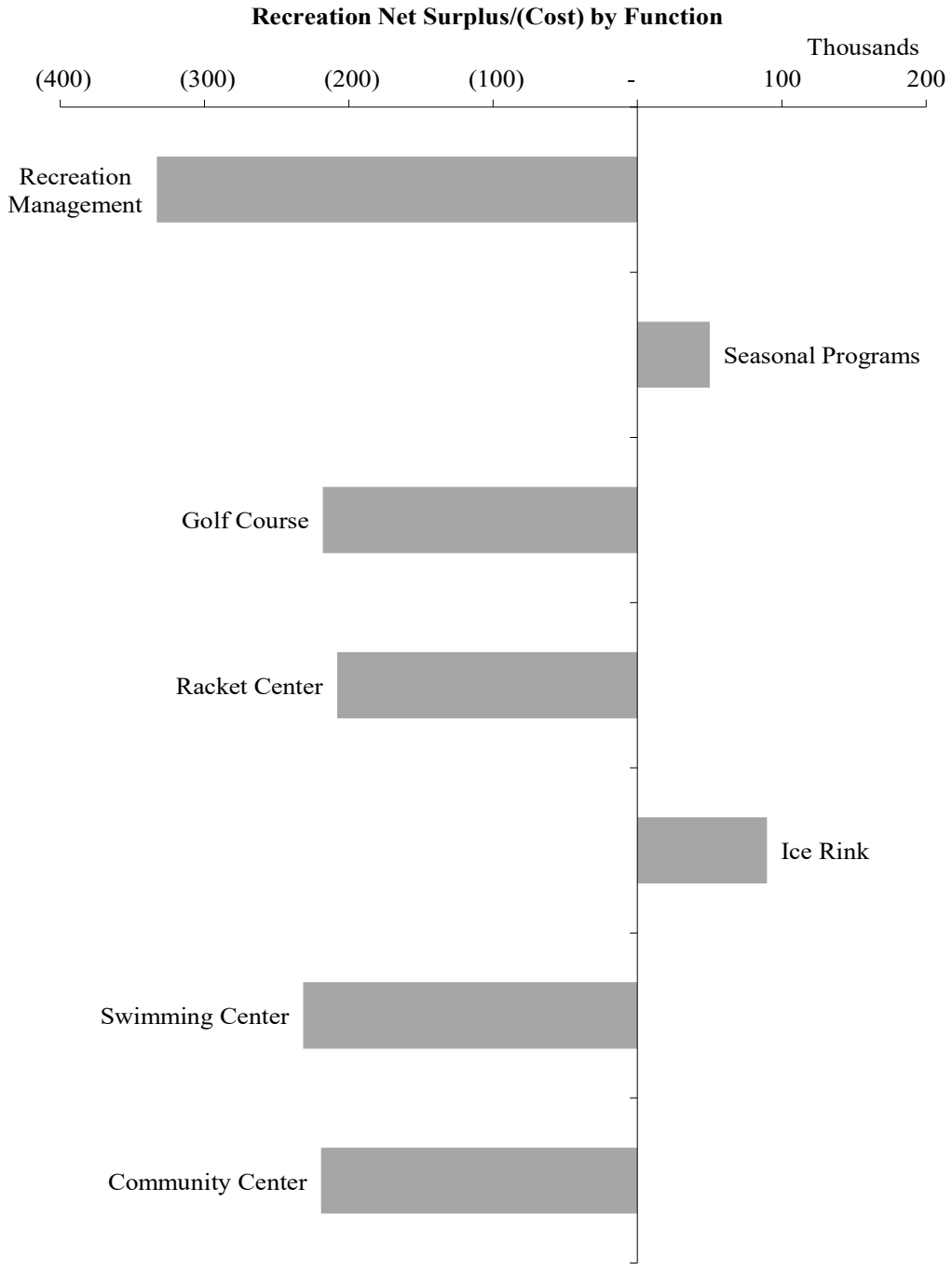
For 2027, Recreation shows an increase of 1.4% from the 2026 budget. There are three new levels recommended: Community Center Sidewalk Repairs; Resurfacing Platform Courts 1&2; and a New Fence along Hole 4 at the Golf Course. Sixteen (16) full-time positions are included in Recreation, although most of its operations are staffed by part-time employees and instructors.

2027 Budget - Operating Expenditures



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

Recreation revenue accounts for 9.7% of the general fund revenue budget. After factoring in functional revenues, the 2027 budget recognizes a net deficit for the Recreation Department of $1,070,220. The chart below shows the relationship of Recreation revenues and expenditures by function.



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.

2025 Actual:	$ 349,532
2026 Budget:	$ 428,730

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
***1**	$ 402,090	$ 402,090
2	122,950	525,040
3	69,150	594,190

Service Level Narrative

1 Program Assistance (Current Level). Includes the recreation director, administrative assistant, 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 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.

3 Full-time Maintenance Position. This new position will help address the increasing workload of maintaining the Recreation Center, Swim Center, Ice Rink, Racket Center 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.

2025 Actual:	$ 442,101
2026 Budget:	$ 502,460

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
***1**	$ 528,770	$ 528,770

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 $578,800 for a net surplus of $50,030.

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.

2025 Actual:	$ 644,802
2026 Budget:	$ 669,790

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	$ 524,870	$ 524,870
***2**	226,690	751,560
3	30,000	781,560
4	15,000	796,560
5	30,000	826,560

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.

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 Ventrac with cutting deck and blower decks is needed, the Ventrac is the most versatile piece of equipment, used for a variety of tasks and can't afford to have down for an extended period of time. The leasing of robotic mowers to continuously maintain the course. Through the current level, provides revenue of $563,590 for a net cost of $187,970.

3 New fence along hole #4. The damaged fence was removed in 2025. Install 700 feet of fencing along hole #4. The fence will provide a border between hole #4 and the woods to prevent carts from entering the wooded area.

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 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.

2025 Actual:	$ 774,925
2026 Budget:	$ 933,490

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	$ 410,150	$ 410,150
2	36,970	447,120
***3**	510,380	957,500
4	11,500	969,000
5	10,000	979,000
6	6,000	985,000
7	65,000	1,050,000
8	30,000	1,080,000
9	25,000	1,105,000
10	5,000	1,110,000
11	23,000	1,133,000
12	20,000	1,153,000

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 portions of the full-time racket center manager, full-time maintenance superintendent, full-time head racket professional and part-time personnel to

handle cashier and daily maintenance duties. Provides $293,330 in revenue for net cost of $116,820.

2 Platform Tennis Facility Operations. Provides for the operation of the four platform courts and hut from 8:30 A.M. to 10 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 $60,500 in revenue for a net surplus of $23,530.

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 portions of the full-time racket center manager, full-time maintenance superintendent, full-time head racket professional and part-time personnel to handle cashier and daily maintenance duties. Provides $407,000 in revenue for net cost of $103,380.

4 Resurface Platform Courts 1 & 2. Courts 1 and 2 are showing signs of wear and are in need of resurfacing. Resurfacing consists of preparing the surface, painting and lining the courts with paint and an anti-slip additive. This process keeps the courts safe and playing well.

5 Tree removal. Removal of large trees around the facility that are dead/rotted.

6 Hydroject Bubble Courts. Hydroject six tennis courts two times per year to improve surface drainage and reduce over-compaction.

7 Concrete Steps with railing to Court 7. Concrete steps with railing needed due to the steep grassy hill at court 7.

8 Resurfacing/Repairing Hitting Wall Concrete Surface. The concrete surface damaged areas will be repaired, then resurfaced with color coating and lines painted. Many concrete areas are damaged causing bad ball bounces and tripping hazards.

9 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.

10 Landscaping. New plants installed in all Racket Center mulch beds creating a more professional appearance throughout the facility.

11 Founders Room Floor. All areas of the Founders Room floor replaced to provide a more attractive appearance and more efficient maintenance.

12 Racket Center Building Furnace and AC Replacement. The furnace and condenser unit for the building are replaced to provide adequate and reliable heating and cooling year-round for staff and guests. Current equipment is 15+ years old.

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.

2025 Actual:	$ 1,676,796
2026 Budget:	$ 1,504,140

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
***1**	$1,477,390	$ 1,477,390
2	38,500	1,515,890
3	10,450	1,526,340
4	44,000	1,570,340
5	50,000	1,620,340

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. Provides revenue of $1,567,200 for a net surplus of $89,810.

2 Repair Zamboni Garage Floor. Concrete is in severe disrepair from constant wear from studded tires. Repair floor with epoxy coating.

3 Replace Rink Scoreboard. Current system is 15+ years of age, malfunctioning and cannot be repaired due to age.

4 Kubota Utility Vehicle. Upgrade this unit to better handle snow removal and decrease damage done on plaza concrete done by a plow.

5 Locker Replacement. Replace rusty metal lockers in ice rink lobby and coach/referee areas with Phenolic lockers similar to lockers 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.

2025 Actual:	$ 720,287
2026 Budget:	$ 774,890

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	$ 699,620	$ 699,620
***2**	31,720	731,340
3	14,000	745,340
4	12,000	757,340
5	15,000	772,340
6	5,500	777,840
7	30,000	807,840

Service Level Narrative

1 Full Operation. Opens the pool for the season beginning Memorial Day Weekend 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.

2 Seasonal Pool Manager Positions (Current Level). Three to four seasonal positions 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 25-30 hours per person each week to cover virtually all programmed hours for the swim center. Through the current level, provides revenue of $499,700 for a net cost of $231,640.

3 Enhanced Water Chemistry Control. Expand chemical controller capabilities for a more comprehensive automated system that will accommodate a chlorine ppm sensor, a total alkalinity meter and CO2 feed system.

4 Replace Snack Bar Tables. Replace all 12 rusting/peeling coated metal picnic tables with recycled plastic cedar tables.

5 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.

6 Automated Hand Dryers. Replace current hand dryers with new automated hand dryers similar to others throughout recreation facilities.

7 Sprinkler System. Sprinklers are added to areas of the pool lawn to prevent loss of grass.

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.

2025 Actual:	$ 223,808
2026 Budget:	$ 280,670

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
***1**	$ 214,190	$ 214,190
2	60,000	274,190
3	10,500	284,690
4	22,500	307,190
5	100,000	407,190

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 $55,000 for a net cost of $219,190.

2 Sidewalk Repair. Areas of damaged sidewalk surrounding the building are replaced.

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

3 Recreation Center Plaza Benches. Purchase and install 9 new benches to replace those that were removed due to poor condition and safety.

4 Partial 2nd Floor VAV Upgrade. Replace current non-functioning VAV controllers, sensors and actuators for rooms B1, B2 and Kitchen, so that temperatures in these spaces can be controlled. These upgrades will be compatible with a new BACnet system in the future.

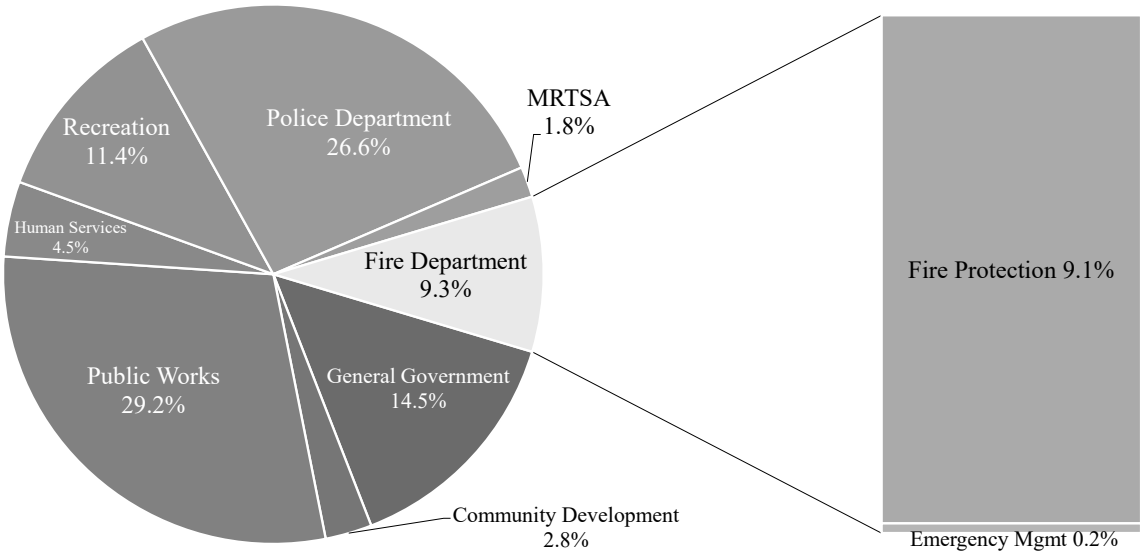
5 Building Security Door Systems. Installs the same door control systems at the community center as other facilities throughout the municipality. This will include access restrictions and centralized control of all municipal entries.

Public Safety 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.

2027 budget expenditures for Public Safety total $17,061,530, or an increase of 5.42% from the 2026 budget. Overall, Public Safety includes 46% 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.

	2026 Budget	2027 Budget	% Variance	$ Variance
Fire Department				
Fire Protection	3,998,680	4,127,160	3.2	128,480
Emergency Management	54,590	78,550	43.9	23,960
Total Fire Department	4,053,270	4,205,710	3.8	152,440

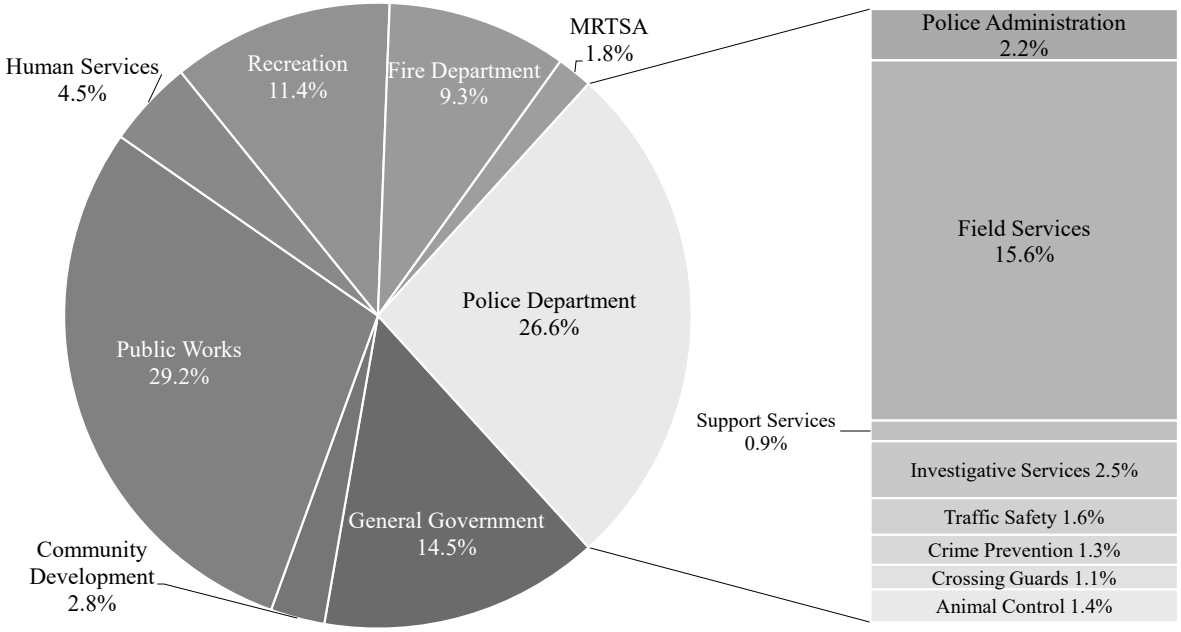
2027 Budget - Operating Expenditures



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

	2026 Budget	2027 Budget	% Variance	$ Variance
Police Department				
Administration	906,130	1,007,400	11.2	101,270
Field Services	6,450,680	7,064,880	9.5	614,200
Support Services	386,700	403,250	4.3	16,550
Investigative Services	1,056,510	1,115,590	5.6	59,080
Traffic Safety	760,640	717,990	(5.6)	(42,650)
Community Outreach Unit	576,580	589,010	2.2	12,430
School Crossing Protection	584,930	481,410	(17.7)	(103,520)
Animal Control	579,230	646,290	11.6	67,060
Total Police Department	11,301,400	12,025,820	6.4	724,420

2027 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.

2025 Actual:	$ 3,840,592
2026 Budget:	$ 3,998,680

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	$ 688,780	$ 688,780
2	810,140	1,498,920
3	1,262,460	2,761,380
4	1,052,060	3,813,440
5	151,780	3,965,220
6	140,140	4,105,360
*7	21,800	4,127,160
8	384,790	4,511,950
9	268,170	4,780,120

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 administrative assistant 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.

2025 Actual:	$ 41,158
2026 Budget:	$ 54,590

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
***1**	$ 78,500	$ 78,500
2	7,000	85,500

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.

2025 Actual:	$ 833,628
2026 Budget:	$ 906,130

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	$ 383,950	$ 383,950
2	301,440	685,390
3	209,370	894,760
***4**	112,640	1,007,400
5	309,410	1,316,810

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 assistant 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 Additional Officers and Realignment. Two officers are hired and one existing officer is promoted to sergeant. Expanded coverage is given to the Investigative and Traffic Service Units and an officer is assigned to accreditation full-time. A sergeant is promoted to align patrol units.

POLICE FIELD SERVICES

The largest organizational unit in the police department 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.

2025 Actual:	$ 6,570,585
2026 Budget:	$ 6,450,680

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	$ 4,167,430	$ 4,167,430
2	1,105,590	5,273,020
3	805,080	6,078,100
***4**	926,780	7,004,880
5	60,000	7,064,880
6	655,400	7,720,280

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 sergeants 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 sergeant 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 sergeant 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 Virtual Reality Program. A virtual reality training system (VR) gives officers a safe, realistic way to practice critical skills such as de-escalation, crisis intervention, and tactical decision-making. By reducing reliance on large in-person training events, travel, overtime, and instructor staffing, VR lowers operational training costs while increasing training consistency and overall readiness.

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.

2025 Actual:	$ 399,551
2026 Budget:	$ 386,700

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	$ 267,210	$ 267,210
2	86,880	354,090
***3**	49,160	403,250
4	10,920	414,170
5	21,940	436,110

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. .

5 Lexipol Performance, Wellness & Training Module. Provides an integrated platform for public safety and government agencies that combines policy management, accredited online and field training, and confidential app-based wellness solutions (such as Cordico) to reduce risk, track compliance, and support personnel.

INVESTIGATIVE SERVICES

Investigative Services (ISU) provides investigation of complex and serious crimes and drugs. Handles 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.

2025 Actual:	$ 1,047,918
2026 Budget:	$ 1,056,510

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	$ 300,240	$ 300,240
2	192,780	493,020
3	179,900	672,920
4	211,770	884,690
***5**	230,900	1,115,590

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 sergeant.

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.

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.

2025 Actual:	$ 729,002
2026 Budget:	$ 760,640

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	$ 307,410	$ 307,410
***2**	410,580	717,990
3	123,700	841,690

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 sergeant.

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.

2025 Actual:	$ 559,473
2026 Budget:	$ 576,580

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	$ 217,540	$ 217,540
2	174,850	392,390
***3**	196,620	589,010

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 sergeant.

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 32 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.

2025 Actual:	$ 560,124
2026 Budget:	$ 584,930

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	$ 393,880	$ 393,880
***2**	87,530	481,410
3	87,810	569,220

Service Level Narrative

1 Crossing Guards. Employs a total of 32 guards and approximately 11 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. Increases to 40 posts.

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.

2025 Actual:	$ 687,941
2026 Budget:	$ 579,230

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	$ 141,820	$ 141,820
2	347,810	489,630
***3**	156,660	646,290

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 $426,630 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 $115,930 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.

2025 Actual:	$ 889,612
2026 Budget:	$ 829,130

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
***1**	$ 830,000	$ 830,000

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 2027 funding request and breakdown was provided at the time of production.

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.

2025 Actual: $9,897,573
2026 Budget: $18,880,510

2027 Service Level Options

S/L Rank	S/L Cost	Cum. Cost
1	$ 4,870,000	$ 4,870,000
2	2,300,000	7,170,000
3	900,000	8,070,000
4	223,130	8,293,130
5	34,240	8,327,370
6	215,000	8,542,370
7	240,000	8,782,370
8	161,000	8,943,370
9	500,000	9,443,370
10	1,809,800	11,253,170
11	204,750	11,457,920
12	186,480	11,644,400
13	470,000	12,114,400
14	34,370	12,148,770
15	749,970	12,898,740
16	375,000	13,273,740

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. 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..

4 Large Dump Truck. Replaces 9-year old dump truck used to haul leaf loaders, rock salt and other heavy material for operations.

5 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.

6 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.

7 Public Works Building Façade, Drainage and Waterproofing. Continued efforts of sealing the façade of sections of the original building. The scope will address the upper entrance wall above the sign shop while incorporating waterproofing and drainage along the vestibule and sign shop wall.

8 Racket Center Patio Coating. Repairing drain system and applying waterproof coating to prevent leakage.

9 Sidewalk Improvement Program. Funds provided for installation of new sidewalks throughout the municipality. Lakemont Drive will be done in the 2027 budget. Resident contributions are $45,000.

10 Recreation Center Renovation and Expansion. Funds to start project to modernize and expand building to better serve residents along with ADA compliance.

The plaza area will be reconfigured with improved curbs, planting, benches, bike racks and other furnishings. An $850,000 grant was awarded by Rep. Deluzio's office for the project.

11 Public Safety Center Apparatus Bay Door. Replacement of the original bay door on the building. Includes funding of upper bay doors.

12 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.

13 Bird Park Improvements. Enhancements to Bird Park parking lot including paving and drainage.

14 Wheel Loader. Current lease ending will trade-in and begin a new 5-year lease at $34,370 a year.

15 Active Uptown Project. Enhancements to Parse Station Area. These improvements include standardized lighting and trash receptacles, a bike amenities, improved greenspace, benches and decorative handrails.

16 Racket Center Fencing. Fencing is repaired and painted for a functional, more attractive appearance.

The debt service budget represents payments to be made in 2027 for long-term bond issues. The total outstanding principal for governmental funds as of December 31, 2026 is $23,635,000.

2025 Actual:	$ 3,056,486
2026 Budget:	$ 3,474,940

2027 Service Level Options

S/L Rank	S/L Cost	Cum. Cost
***1**	$ 3,615,710	$ 3,615,710

Service Level Narrative

1 Required Debt Payments (Current Level). In 2027, principal payments of $2,740,000 and interest payments of $875,710 will be made on bond issues. The payments will be as follows:

	Principal	Interest	Total
General Fund	$ 2,585,760	$ 874,170	$ 3,459,930
Special Revenue Funds	154,240	1,540	155,780
Total Debt Service	$ 2,740,000	$ 875,710	$ 3,615,710

The details of the issues are:

Governmental Funds

Issue	Purpose	Original Principal	Outstanding Principal	Interest Rate	Year of Maturity
2016	Refunding of 2011 and 2012A bonds	4,355,000	545,000	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	4,635,000	2.0 to 3.0%	2029
2020A	Non-taxable portion of refunding 2013, 2015 and portions of 2017 bonds	7,415,000	5,255,000	2.0 to 3.0%	2032
2025	Swimming, Racket Center, Garage and municipal building improvements	7,495,000	7,490,000	4.0 to 5.0%	2040
2026	Middle, Seymour and Brafferton Field Improvements and Library Renovations	5,710,000	5,710,000	5.0%	2036
		$ 32,740,000	$ 23,635,000		

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 three 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.
- Solid Waste – Funds collected from residential property owners for the collection and disposal of refuse and recycling.

	2027 Budget			
	State Highway Aid	Sewage	Solid Waste	Total
Revenues				
Investment	$ 10,000	$ 250,000	$ 20,000	$ 280,000
Refund from ALCOSAN	-	40,000	-	40,000
Fines, Forfeits & Penalties	-	15,000	29,000	44,000
Intergovernmental	883,000	-	-	883,000
Assessments	-	16,500,000	3,989,000	20,489,000
Total Revenues	893,000	16,805,000	4,038,000	21,736,000
Expenditures				
Operating Expenditures				
General Government	-	150,000	78,900	228,900
Public Works	893,000	-	3,959,100	4,852,100
Total Operating Expenditures	893,000	150,000	4,038,000	5,081,000
Debt Service		155,780	-	155,780
Payments to ALCOSAN		11,450,000	-	11,450,000
Total Expenditures	893,000	11,755,780	4,038,000	16,686,780
Excess (Deficiency) of Revenues Over Expenditures	**-**	**5,049,220**	**-**	**5,049,220**
Other Financing Sources (Uses)				
Transfer Out - Operating	-	(791,320)	-	(791,320)
Transfer Out - Capital	-	(4,870,000)	-	(4,870,000)
Total Other Financing Sources (Uses)	-	(5,661,320)	-	(5,661,320)
Surplus to/(Use of) Fund Balance	**$ -**	**$ (612,100)**	**$ -**	**$ (612,100)**

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 2027, funding will be provided by the municipal sewage fees and General Fund tax revenues.

Four (4) capital improvement budget levels are included in the 2027 Capital Projects Fund Budget:

		2027 Budget			
Level	Description	General Fund	Sewage Fund	Capital Proj. Fund	Total
1	Sanitary Sewer Improvements		$ 4,870,000		$ 4,870,000
2	Street Reconstruction	2,300,000			2,300,000
3	Storm Water Management	900,000			900,000
4	Sidewalk Improvement Program	170,000		330,000	500,000
	Total Revenues	**$ 3,370,000**	**$ 4,870,000**	**$ 330,000**	**$ 8,570,000**

LINE ITEM BUDGET

Taxes	
Real Estate	
2027	$ 11,990,780
2026	95,000
Prior Years	175,000
Subtotal - Real Estate	12,260,780
Earned Income	20,940,000
Local Services	495,000
Real Estate Transfer	2,200,000
County Sales	1,400,000
Utility	29,000
Total Taxes	37,324,780
Non-tax Revenues	
Licenses, Permits & Fees	
Cable TV Franchise Fee	589,500
Inspections Permits	331,960
Public Works Permits	95,000
Video Licenses	2,800
Lien Letter Fee	37,500
Liquor Licenses	9,000
Fire Permits	65,800
Vendor Permits	19,900
Total	1,151,460
Fines, Forfeitures & Penalties	
Police/Magistrate Fines	40,000
Other	65,640
Total	105,640
Investment & Rental	468,900
Intergovernmental	
State Pension Contribution	1,426,820
State Highway Aid	883,000
Public Works Grants	21,100
Fire Relief Association	175,000
Police Grants	115,000
General Grants	80,250
Total	2,701,170

Recreation	
Recreation Management	$ 69,000
Seasonal Programs	578,800
Golf Course	552,190
Racket Center	760,830
Recreation Center	
Ice Rink	1,566,950
Swimming Pool	499,700
Community Center	55,000
Subtotal - Recreation Center	2,121,650
Total	4,082,470
Charges for Services & Other Revenue	
Finance Cooperative	150,140
Tax Office Cost Sharing	71,680
Crossing Guard Cost Sharing	240,710
School Resource Officer	115,470
Animal Control Program	544,420
Public Information	566,750
Snow/Ice Control	134,050
Sale of/Damage to Property	59,000
Rebates and Reimbursements	574,620
Sidewalk Assessments	88,550
Miscellaneous	153,950
Total	2,699,340
Assessments	
Sewage	16,500,000
Solid Waste	3,989,000
Total	20,489,000
Total Non-tax Revenues	31,697,980
Other Financing Sources	
Transfers In	100,000
Use of Fund Balance	897,100
Total	997,100
Total Revenues	**$70,019,860**

General Management

Regular Salaries & Wages	$	488,470
Overtime Wages		5,100
Part-time & Temporary Wages		6,000
Retainers & Special Salaries		17,500
Fringe Benefits		155,260
Special Appropriations		5,250
Professional Services		142,500
Training & Conferences		10,110
Memberships		11,140
Utilities		1,280
Printing & Photography		4,250
Postage		1,200
Contractual Services		23,550
Office Supplies		1,700
Books & Periodicals		290
Equipment & Furniture		1,500
Total		875,100

Legal Services

Professional Services	$	363,520
Total		363,520

Financial Management

Regular Salaries & Wages	$	378,260
Part-time & Temporary Wages		69,570
Fringe Benefits		147,100
Professional Services		117,920
Training & Conferences		8,580
Memberships		730
Printing & Photography		1,400
Rental		4,370
Contractual Services		10,400
Equipment & Furniture		2,700
Total		741,030

Information Services

Regular Salaries & Wages	$	370,980
Overtime Wages		1,500
Fringe Benefits		137,480
Professional Services		62,200
Training & Conferences		23,900
Memberships		250
Utilities		3,310
Contractual Services		172,940
Books & Periodicals		800
Equipment & Furniture		40,000
Total		813,360

Treasury/Tax Collection

Regular Salaries & Wages	$	97,880
Overtime Wages		500
Part-time & Temporary Wages		6,000
Retainers & Special Salaries		9,000
Fringe Benefits		23,600
Professional Services		269,900
Training & Conferences		1,000
Memberships		100
Postage		12,700
Rental		5,110
Contractual Services		16,500
Office Supplies		2,000
Equipment & Furniture		3,000
Total		447,290

Public Information

Regular Salaries & Wages	$	265,090
Part-time & Temporary Wages		271,160
Fringe Benefits		106,000
Professional Services		58,760
Training & Conferences		4,500
Memberships		440
Utilities		510
Printing & Photography		166,850
Postage		51,040
Rental		4,880
Contractual Services		113,700
Office Supplies		650
Books & Periodicals		400
Equipment & Furniture		8,000
Total		1,051,980

Office Services

Regular Salaries & Wages	$	8,400
Part-time & Temporary Wages		31,730
Fringe Benefits		7,130
Professional Services		3,600
Utilities		3,630
Printing & Photography		1,480
Postage		18,500
Rental		11,480
Contractual Services		14,220
Office Supplies		15,000
Equipment & Furniture		1,500
Total		116,670

Insurance

Comprehensive Business Policy	$	685,670
Total		685,670

Employment Benefits

Fringe Benefits	$	1,451,820
Total		1,451,820

Economic Development

Regular Salaries & Wages	$	145,380
Fringe Benefits		51,230
Training & Conferences		5,200
Memberships		1,000
Utilities		510
Rental		1,270
Books & Periodicals		200
Total		204,790

Planning

Regular Salaries & Wages	$	183,460
Overtime Wages		4,000
Fringe Benefits		60,460
Training & Conferences		2,000
Memberships		1,080
Utilities		740
Rental		1,270
Equipment & Furniture		1,500
Total		254,510

Engineering

Professional Services	$	42,450
Total		42,450

Building Inspection

Regular Salaries & Wages	$	442,710
Overtime Wages		1,250
Retainers & Special Salaries		900
Fringe Benefits		118,630
Professional Services		35,400
Training & Conferences		5,650
Memberships		1,680
Utilities		4,890
Printing & Photography		1,100
Rental		1,270
Contractual Services		10,500
Office Supplies		1,600
Books & Periodicals		2,000
Equipment & Furniture		3,000
Total		630,580

Civic Activities

Regular Salaries & Wages	$	17,310
Overtime Wages		27,860
Part-time & Temporary Wages		1,500
Fringe Benefits		11,200
Contractual Services		68,930
Recreation & Resale Supplies		6,600
Total		133,400

Public Works Administration

Regular Salaries & Wages	$	436,080
Overtime Wages		430
Fringe Benefits		121,540
Professional Services		8,000
Training & Conferences		3,800
Memberships		2,260
Utilities		2,790
Rental		5,960
Office Supplies		500
Equipment & Furniture		4,400
Total		585,760

Street Maintenance

Regular Salaries & Wages	$	137,680
Overtime Wages		500
Part-time & Temporary Wages		2,500
Fringe Benefits		53,550
Professional Services		74,500
Contractual Services		720,900
Maintenance Supplies		1,500
Construction Supplies		12,000
Total		1,003,130

Curbs

Regular Salaries & Wages	$	11,690
Fringe Benefits		4,510
Contractual Services		199,080
Maintenance Supplies		1,500
Total		216,780

Pedestrian Routes

Regular Salaries & Wages	$	8,260
Part-time & Temporary Wages		16,320
Fringe Benefits		4,520
Professional Services		8,500
Utilities		240
Contractual Services		283,630
Construction Supplies		1,500
Total		322,970

Ice & Snow Control

Regular Salaries & Wages	$	165,540
Overtime Wages		86,120
Fringe Benefits		75,200
Professional Services		8,400
Contractual Services		62,510
Equipment & Furniture		143,500
Maintenance Supplies		380,000
Total		921,270

Traffic Planning & Signals

Regular Salaries & Wages	$	56,380
Overtime Wages		2,300
Fringe Benefits		22,070
Special Appropriations		3,600
Professional Services		35,000
Training & Conferences		2,550
Utilities		19,440
Repairs & Maintenance		5,000
Rental		35,130
Contractual Services		2,510
Equipment & Furniture		1,500
Maintenance Supplies		11,900
Total		197,380

Traffic Signs & Painting

Regular Salaries & Wages	$	125,960
Overtime Wages		270
Part-time & Temporary Wages		14,000
Fringe Benefits		50,510
Utilities		490
Contractual Services		12,000
Equipment & Furniture		3,000
Maintenance Supplies		40,000
Total		246,230

Street Lighting

Utilities	$	332,060
Maintenance Supplies		1,500
Total		333,560

Sanitary Sewers

Regular Salaries & Wages	$	130,960
Overtime Wages		19,110
Fringe Benefits		52,280
Professional Services		500,000
Utilities		1,970
Contractual Services		65,000
Equipment & Furniture		5,000
Maintenance Supplies		14,000
Construction Supplies		3,000
Total		791,320

Storm Sewers

Regular Salaries & Wages	$	165,030
Overtime Wages		1,500
Fringe Benefits		63,070
Professional Services		40,000
Utilities		720
Rental		4,000
Contractual Services		5,000
Construction Supplies		15,000
Total		294,320

Street Sweeping

Regular Salaries & Wages	$	178,560
Overtime Wages		84,230
Fringe Benefits		79,940
Contractual Services		47,000
Equipment & Furniture		155,000
Maintenance Supplies		9,500
Total		554,230

Refuse Collection

Regular Salaries & Wages	$	25,630
Overtime Wages		32,230
Fringe Benefits		14,100
Postage		-
Contractual Services		3,966,700
Total		4,038,660

Municipal Building

Regular Salaries & Wages	$	53,970
Overtime Wages		500
Part-time & Temporary Wages		20,800
Fringe Benefits		22,610
Utilities		157,810
Contractual Services		84,960
Equipment & Furniture		10,000
Maintenance Supplies		16,150
Total		366,800

Public Safety Center

Regular Salaries & Wages	$	64,590
Overtime Wages		740
Part-time & Temporary Wages		20,800
Fringe Benefits		26,740
Utilities		187,780
Contractual Services		80,990
Maintenance Supplies		42,800
Total		424,440

Public Works Building

Regular Salaries & Wages	$	39,890
Part-time & Temporary Wages		14,560
Overtime Wages		250
Fringe Benefits		16,650
Utilities		86,850
Contractual Services		36,500
Maintenance Supplies		13,740
Total		208,440

Firing Range

Regular Salaries & Wages	$	2,140
Part-time & Temporary Wages		4,160
Fringe Benefits		1,380
Utilities		24,930
Contractual Services		36,150
Maintenance Supplies		14,000
Total		82,760

Library Building

Regular Salaries & Wages	$	68,320
Overtime Wages		250
Part-time & Temporary Wages		47,430
Fringe Benefits		31,600
Utilities		90,790
Contractual Services		49,900
Maintenance Supplies		19,800
Total		308,090

Parks Maintenance

Regular Salaries & Wages	$	239,780
Overtime Wages		250
Part-time & Temporary Wages		7,840
Fringe Benefits		92,610
Training & Conferences		500
Utilities		24,200
Contractual Services		369,480
Equipment & Furniture		6,500
Maintenance Supplies		68,450
Construction Supplies		9,000
Botanical Supplies		11,150
Total		829,760

Planting Areas

Contractual Services	$	40,500
Botanical Supplies		1,400
Total		41,900

Forestry

Regular Salaries & Wages	$	413,770
Overtime Wages		10,760
Fringe Benefits		161,120
Utilities		240
Rental		25,720
Contractual Services		40,000
Equipment & Furniture		2,000
Maintenance Supplies		6,000
Botanical Supplies		22,000
Total		681,610

Equipment Maintenance

Regular Salaries & Wages	$	159,740
Fringe Benefits		61,720
Utilities		5,100
Repairs & Maintenance		62,500
Equipment & Furniture		3,500
Maintenance Supplies		178,000
Fuels & Lubricants		283,080
Total		753,640

Library

Special Appropriations	$	1,875,790
Total		1,875,790

Outreach

Special Appropriations	$	120,000
Total		120,000

Community Organizations

Special Appropriations	$	45,000
Total		45,000

Recreation Management

Regular Salaries & Wages	$	273,200
Overtime Wages		4,650
Fringe Benefits		99,950
Training & Conferences		3,500
Memberships		920
Utilities		1,820
Printing & Photography		750
Rental		4,900
Contractual Services		9,200
Office Supplies		1,900
Equipment & Furniture		500
Recreation & Resale Supplies		800
Total		402,090

Seasonal Recreation Programs

Regular Salaries & Wages	$	103,310
Overtime Wages		4,020
Part-time & Temporary Wages		93,190
Fringe Benefits		45,680
Rental		3,700
Contractual Services		238,510
Recreation & Resale Supplies		40,360
Total		528,770

Golf Course

Regular Salaries & Wages	$	236,520
Overtime Wages		15,470
Part-time & Temporary Wages		95,890
Fringe Benefits		87,670
Training & Conferences		600
Memberships		1,100
Utilities		61,450
Repairs & Maintenance		27,500
Printing & Photography		500
Rental		31,180
Contractual Services		56,620
Office Supplies		800
Equipment & Furniture		92,760
Maintenance Supplies		54,950
Recreation & Resale Supplies		14,550
Botanical Supplies		4,000
Total		781,560

Racket Center

Regular Salaries & Wages	$	240,820
Part-time & Temporary Wages		199,760
Fringe Benefits		119,050
Utilities		165,330
Repairs & Maintenance		18,000
Contractual Services		187,850
Office Supplies		1,500
Equipment & Furniture		6,000
Maintenance Supplies		11,600
Recreation & Resale Supplies		18,490
Botanical Supplies		600
Total		969,000

Ice Rink

Regular Salaries & Wages	$	336,810
Overtime Wages		500
Part-time & Temporary Wages		330,790
Fringe Benefits		177,390
Training & Conferences		500
Memberships		1,350
Utilities		363,670
Repairs & Maintenance		-
Printing & Photography		300
Rental		5,560
Contractual Services		196,270
Office Supplies		1,500
Equipment & Furniture		9,000
Maintenance Supplies		23,500
Recreation & Resale Supplies		30,250
Total		1,477,390

Swimming Pool

Regular Salaries & Wages	$	94,520
Overtime Wages		4,000
Part-time & Temporary Wages		305,570
Fringe Benefits		78,740
Training & Conferences		12,750
Utilities		90,580
Repairs & Maintenance		13,000
Printing & Photography		280
Contractual Services		81,900
Office Supplies		1,000
Equipment & Furniture		5,000
Maintenance Supplies		34,500
Recreation & Resale Supplies		9,500
Total		731,340

Community Center

Regular Salaries & Wages	$	47,280
Part-time & Temporary Wages		33,460
Fringe Benefits		23,530
Utilities		81,420
Repairs & Maintenance		3,500
Contractual Services		81,500
Equipment & Furniture		2,000
Maintenance Supplies		1,500
Total		274,190

Fire Protection

Regular Salaries & Wages	$	2,266,580
Overtime Wages		290,880
Part-time & Temporary Wages		3,190
Fringe Benefits		758,740
Special Appropriations		410,870
Professional Services		32,540
Training & Conferences		24,870
Memberships		1,780
Utilities		133,360
Repairs & Maintenance		42,250
Printing & Photography		600
Rental		9,540
Contractual Services		26,800
Office Supplies		3,900
Books & Periodicals		7,650
Equipment & Furniture		94,600
Maintenance Supplies		19,010
Total		4,127,160

Emergency Management

Professional Services	$	23,700
Training & Conferences		21,160
Memberships		3,500
Utilities		240
Contractual Services		3,300
Office Supplies		1,000
Equipment & Furniture		23,650
Maintenance Supplies		2,000
Total		78,550

Police Administration

Regular Salaries & Wages	$	603,460
Fringe Benefits		217,460
Professional Services		880
Training & Conferences		78,300
Memberships		11,120
Utilities		11,000
Contractual Services		12,500
Office Supplies		500
Equipment & Furniture		70,580
Maintenance Supplies		1,600
Total		1,007,400

Police Field Services

Regular Salaries & Wages	$	4,026,870
Overtime Wages		935,060
Fringe Benefits		1,852,900
Training & Conferences		6,500
Memberships		100
Contractual Services		8,350
Equipment & Furniture		235,100
Total		7,064,880

Police Support Services

Regular Salaries & Wages	$	125,920
Fringe Benefits		47,410
Professional Services		4,000
Utilities		32,330
Printing & Photography		1,500
Rental		16,760
Contractual Services		103,930
Books & Periodicals		2,600
Equipment & Furniture		43,100
Maintenance Supplies		25,700
Total		403,250

Investigative Services

Regular Salaries & Wages	$	729,390
Overtime Wages		50,000
Fringe Benefits		332,200
Maintenance Supplies		4,000
Total		1,115,590

Traffic Safety

Regular Salaries & Wages	$	413,830
Overtime Wages		37,000
Fringe Benefits		193,970
Special Appropriations		50,000
Repairs & Maintenance		3,000
Printing & Photography		500
Contractual Services		1,500
Equipment & Furniture		18,190
Total		717,990

Community Outreach Unit

Regular Salaries & Wages	$	385,990
Overtime Wages		35,000
Fringe Benefits		153,660
Special Appropriations		12,200
Memberships		150
Utilities		510
Maintenance Supplies		1,500
Total		589,010

School Crossing Protection

Regular Salaries & Wages	$	74,590
Part-time & Temporary Wages		323,530
Fringe Benefits		69,380
Professional Services		2,000
Training & Conferences		2,400
Utilities		510
Contractual Services		9,000
Total		481,410

Animal Control

Regular Salaries & Wages	$	378,470
Overtime Wages		22,010
Fringe Benefits		128,050
Training & Conferences		5,000
Utilities		5,460
Contractual Services		17,750
Equipment & Furniture		83,500
Maintenance Supplies		6,050
Total		646,290

Medical Rescue Team South Authority

Special Appropriations	$	830,000
Total		830,000
Subtotal: Operating Functions	$	45,281,880

Administrative Collection Costs

Sanitary Sewer Administration	$	150,000
Solid Waste Administration		78,900
Total		228,900
Total Operating Expenditures	**$**	**45,510,780**

Capital Improvements

Streets	$	2,300,000
Storm Sewers		900,000
Sanitary Sewers		4,870,000
Equipment		223,130
Buildings		240,000
Recreation		376,000
Parks & Fields		34,240
General		500,000
Total		9,443,370

Debt Service

Bonds		
Principal	$	3,459,930
Interest		155,780
Total		3,615,710

Sanitary Sewer Treatment

ALCOSAN	$	11,450,000
Total		11,450,000
Total Expenditures	**$**	**70,019,860**

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.

General Government	
General Management	$ 24.87
Legal Services	10.67
Financial Management	14.35
Information Services	23.87
Tax Collection	10.54
Public Information Office	14.49
Office Services/Insurance	21.34
Employment Benefits	0.74
Total - General Government	$ 120.87
Community Development	
Economic Development	$ 6.02
Planning	7.17
Engineering	1.25
Inspections	8.36
Civic Activities	3.37
Total - Community Development	$ 26.17
Public Works	
Administration	$ 16.21
Transportation	
Street Maintenance	18.57
Curbs	6.35
Pedestrian Routes	6.87
Ice & Snow Control	15.20
Traffic, Signals & Signs	13.45
Subtotal - Transportation	60.44
Sanitation	
Storm Sewers	8.63
Street Sweeping	16.09
Refuse Collection	1.88
Subtotal - Sanitation	26.60
Buildings, Grounds & Equipment	
Building Maintenance	40.51
Parks Maintenance	24.34
Planting Areas	1.23
Forestry	20.01
Equipment Maintenance	22.09
Subtotal - Bldgs, Grds, Equip	108.18
Total - Public Works	$ 211.43
Human Services	
Library	$ 55.05
Outreach	3.52
Community Organizations	1.32
Total - Human Services	$ 59.89
Recreation	
Recreation Management	$ 9.75
Seasonal Programs	(1.52)
Golf Course	6.38
Racket Center	6.13
Ice Rink	(2.65)
Swimming Pool	6.80
Community Rooms	6.41
Total - Recreation	$ 31.30
Public Safety	
Police Protection	
Administration	$ 28.99
Field Services	192.06
Investigative Services Unit	31.70
Traffic Safety	18.56
Community Outreach Unit	13.88
Subtotal - Police Protection	285.19
Fire Protection	113.48
Emergency Management	2.31
Police Support Services	10.95
School Crossing Protection	7.05
Animal Control	3.05
Medical Rescue Team South Auth.	24.36
Total - Public Safety	$ 446.39
Capital Improvements	
Equipment & Other Improvements	$ 24.01
Street Reconstruction	72.49
Storm Sewers	26.41
Total - Capital Improvements	$ 122.91
Debt Service	101.55
Other non-departmental revenue	(25.14)
Tax Cost of Services	**$ 1,095.37**

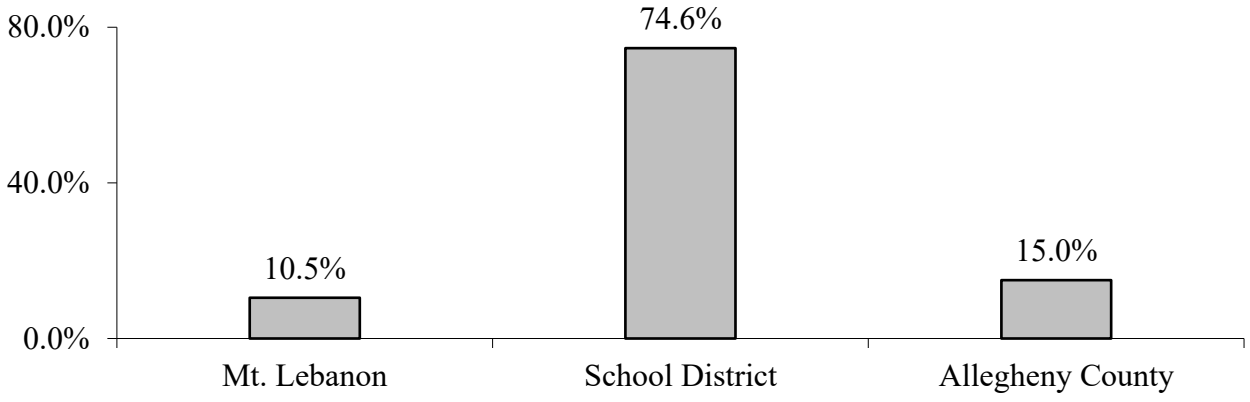
MILLAGE HISTORY

Year	Taxable Real Property	Mills Levied			
		Municipal	School	County	Total
2012 [1]	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	2,747,653,061	4.50	32.033	6.43	42.963
2027	2,744,653,061 [2]	4.50	32.033 [3]	6.43 [3]	42.963

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

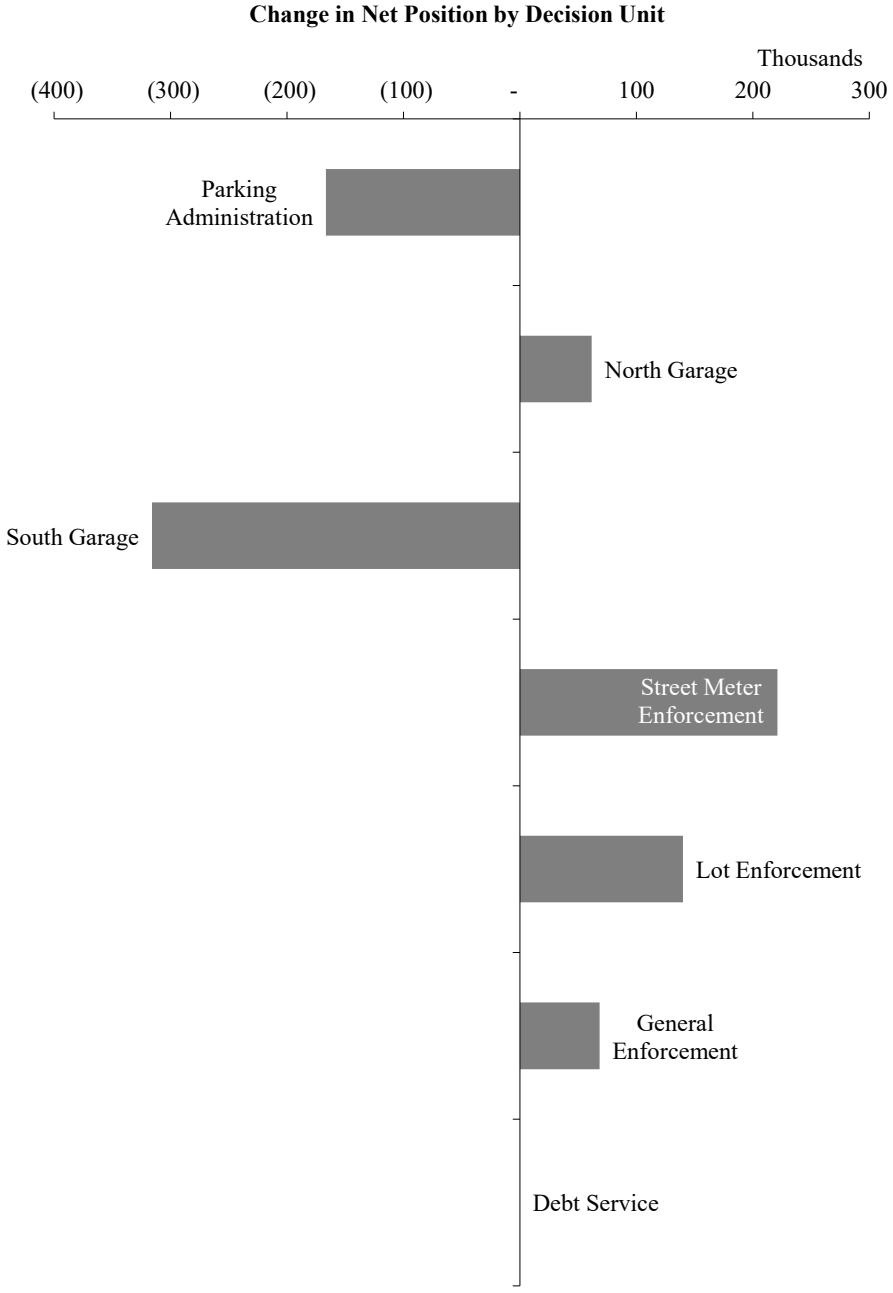
[2] Finance Department estimate for 2027

[3] Assumes no increase for 2027



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, and debt service. The chart below shows the change in net position from each decision unit. In 2027, the Parking Fund is projected to have a positive change in net position of $9,130.



PARKING FUND COMPARISON BY OBJECT

	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Revenues				
Transient Fees	$ 374,232	$ 396,459	$ 386,500	$ 394,000
Meter Collections	672,278	680,592	670,000	689,000
Permits	677,519	678,806	679,140	671,140
Fines, Forfeits & Penalties	318,267	318,437	325,640	300,000
Investment & Rental	302,280	306,989	311,380	324,670
Other Income	956	3,106	100	100
Total Revenues	**$ 2,345,532**	**$ 2,384,389**	**$ 2,372,760**	**$ 2,378,910**
Expenditures				
Personnel Services				
Regular Wages	$ 435,119	$ 429,986	$ 475,080	$ 513,850
Overtime Wages	20,887	25,795	19,700	28,560
Part-time Wages	158,391	141,918	157,670	153,160
Fringe Benefits	150,494	177,160	186,010	192,080
Total Personnel Services	764,891	774,859	838,460	887,650
Contractual Services				
Professional Services	167,801	7,020	31,550	41,880
Training	814	283	1,000	1,100
Memberships	200	-	200	200
Insurance	22,007	27,594	30,000	33,000
Utilities	59,549	71,373	91,330	85,100
Repairs & Maintenance	3,517	4,542	5,700	9,090
Printing & Photography	12,931	11,920	20,740	17,490
Postage	8,005	6,034	5,780	500
Rentals	1,924	1,963	2,030	660
Contractual Services	317,416	357,627	345,190	396,390
Total Contractual Services	594,164	488,356	533,520	585,410
Commodities				
Office Supplies	3,059	2,179	3,250	3,250
Equipment	22,777	13,239	5,000	-
Maintenance Supplies	32	28,351	13,100	11,500
Fuels & Lubricants	3,570	2,161	4,670	3,760
Total Commodities	29,438	45,930	26,020	18,510
Other Expenses				
Interest on Debt	1,841	459	-	-
Depreciation	575,331	505,165	599,190	778,210
Transfer to General Fund	97,460	105,015	100,000	100,000
Total Other Expenses	674,632	610,639	699,190	878,210
Total Expenses	**$ 2,063,125**	**$ 1,919,784**	**$ 2,097,190**	**$ 2,369,780**
Change in Net Position	**$ 282,407**	**$ 464,605**	**$ 275,570**	**$ 9,130**

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.

2025 Actual:	$ 225,732
2026 Budget:	$ 235,260

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	$ 180,620	$ 180,620
***2**	69,000	249,620

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.

2025 Actual:	$ 643,744
2026 Budget:	$ 684,610

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	$ 282,240	$ 282,240
2	225,570	507,810
***3**	183,620	691,430
4	18,330	709,760
5	13,000	722,760

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 $771,490.

4 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). Spot pointing and replacement of caulking joints will be completed during the coping installation. Total cost of project is $275,000. 2027 expanded level shown as 15-year depreciation expense.

5 5th Floor Vestibule Enclosure. Construction of elevator vestibule on the top deck of the North Garage. The structure will significantly reduce rain and snow from entering the elevator hoist way, extending the life of the equipment and reducing service calls. Total cost of project is $195,000. 2027 expanded level shown as 15-year depreciation expense.

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.

2025 Actual:	$ 421,681
2026 Budget:	$ 517,010

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	$ 338,520	$ 338,520
2	169,980	508,500
***3**	191,640	700,140

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 $384,340.

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.

2025 Actual:	$ 308,338
2026 Budget:	$ 281,690

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	$ 50,810	$ 50,810
2	240,970	291,780
***3**	25,930	317,710

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 $539,000.

LOT ENFORCEMENT

The Municipality maintains six parking lots in the Washington and Beverly Road Business Districts. These lots provide 187 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.

2025 Actual:	$ 210,416
2026 Budget:	$ 282,010

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
1	$ 59,310	$ 59,310
2	109,790	169,100
***3**	123,830	292,930

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 $432,980.

GENERAL ENFORCEMENT

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

2025 Actual:	$ 109,481
2026 Budget:	$ 96,610

2027 Service Level Options

S/L Rank	S/L Cost	Cumulative Cost
***1**	$ 99,620	$ 99,620

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 $168,000.

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, 2026 is $0.

2025 Actual:	$ 459
2026 Budget:	$ 0

2027 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 2027-2031 Capital Improvement Program, two (2) capital improvement projects or equipment replacements were identified for 2027 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 Parse Way Parking Enclosure. Installation of a coiled garage door for access to lower parking decks. Improvements will include door installation, bird netting and upgraded life safety requirements. Estimated cost $212,000.

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 four of a multi-year project. Estimated repairs $320,000.



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