

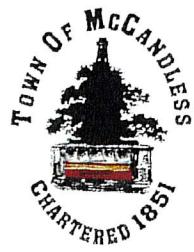
2026

FINAL

Consolidated Municipal Budget

Initially Presented to Town Council
October 15, 2025

Approved by Town Council
December 8, 2025



Town of McCandless

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TO: Town Council
FROM: John Schwend, Town Manager
SUBJECT: 2026 Budget Notes and Narrative
DATE: October 15, 2025

INTRODUCTION

In accordance with Section 1202 of the Town's Home Rule Charter, I am submitting the proposed 2026 Consolidated Municipal Budget for Council's consideration and subsequent approval.

Our team is committed each day to being responsible stewards of the public funds entrusted to us by residents and businesses. These funds support a broad range of essential services, including public safety, stormwater management, infrastructure improvements, and parks and recreation. I believe this budget reflects that commitment and will enable us to continue delivering exceptional service to the community. Below are key highlights of the proposed budget, which represents the result of countless hours of dedicated work by the Finance team, as well as the Town's Department Directors and their staff.

OPERATIONAL BUDGET HIGHLIGHTS:

Revenues

Generally, the 2026 revenue projections are based on historical data and resulting trends that we are experiencing. Input is provided by department heads on revenues that are derived from specific areas of the Town's operations such as building inspections or fines. Below are notes and highlights of some of the larger revenues in the budget.

- The 2026 real estate tax rate will not change for the 21st consecutive year.
- Major revenue sources (taxes) have been budgeted to be roughly 4% lower than 2025 projected revenues. The Town has experienced consistent increases in earned income tax since 2020 but at a slowing rate. Real estate transfer tax in 2025 is projected to be roughly 30% less than received in 2024. The only noticeable change in charges and fees is related to the reimbursement for tax collection from NASD.
- Earned Income Tax is variable and should be budgeted conservatively – 2026's number is a fair estimate of what should be collected.

- We're anticipating steady real estate transfer tax from 2025-2026. While the common level ration is reduced to roughly 50%, the Ridge, the EcoVillage and a few other large transfers should occur in 2026.
- Business Privilege Tax has been steady over the last few years. We expect the revenue in 2026 to continue to meet or exceed prior year collections.
- Overall, we are projecting a 4% decrease in total revenues from the 2026 budget.

Expenditures

While the majority of our expenses involve personnel, there are ongoing costs of supplies, utilities and professional services which we see yearly and are adjusted based on historical data or anticipated need. However, there are some larger expenses that I have highlighted here. Other highlights will be noted in the individual department narratives.

- Capital Purchases for the McCandless Police Department to include 2 marked police vehicles, vehicle outfitting, video equipment and traffic cameras at various intersections
- Continued investment in the McCandless Franklin Park Ambulance Authority
- Continued investment in the Town's three Volunteer Fire Departments with a 6% increase in their contribution
- Continued investment in the Northland Public Library with a 3.6% increase in their contribution

Given the service nature of our work, the bulk of our expenditure is personnel related. Below are some highlights of the General Fund Personnel costs that are included in this year's proposed budget.

- Per the McCandless Police Officers Association Collective Bargaining Agreement (CBA) – Police will receive a 3% increase in 2026
- The Police Budget maintains the Town's investment in manpower at 31 officers
- Per the Teamsters Collective Bargaining Agreement - Public Works Employees will receive a 3% wage increase
- Proposed 2-3% performance review increase for non-union administrative staff
- For all Administration and Police departments an average 6% increase in Health Insurance Premiums
- Teamsters Health Insurance increase is estimated at 6% consistent with prior year increases
- Interns (\$20,000) – proposed to work in the Summer of 2026 within Town Administration through the Local Government Academy.

It should be noted that based on our use of ADP payroll software beginning in 2025, coding adjustments needed to be made in Personal Services, under all expenditure categories. The 110 budget line item now includes both the 170 and 180 components.

CAPITAL IMPROVEMENT FUND

The 5- year Capital Improvements Plan is presented as part of the budget proposal and outlines major purchases and projects planned between 2026 and 2030. These purchases and projects are evaluated annually and adjusted, if necessary, based on review with department heads and engineers of needs that arise in any given year. The improvements planned include projects that will only occur if grant funding is received.

Projects for 2026 include the following:

- Town Hall Improvements
 - ADA restrooms and elevator improvements
 - A portion of remaining work replacing the generator and electrical supply components for Town Hall
 - Safety and security upgrades for the lobby
 - Renovation of the Power's Room
- Continued Investment in our Annual Road Paving Program
- Continuing Investment in our Annual Stormwater Sewer Maintenance
- Traffic Signal Upgrades
 - Funding for the Traffic Signal Upgrades includes grant funding
- Funding for two 10-ton dump trucks, which will catch up the entire fleet to a proper rotating schedule.
- Replacement of one (1) Leaf Truck
- ADA Sidewalk project on Ingomar Road (grant funding)
- Oakridge Culvert (grant funded)
- Creation of Pontiac Park
- Increased investment in park and rec system

I am happy to address any questions or comments regarding the proposed budget, and please feel free to contact me directly if you wish.

TOWN OF McCANDLESS
2026 PROPOSED BUDGET

TABLE OF CONTENTS

BUDGET MESSAGE

REVENUES

PROJECTED EXPENDITURES

GENERAL GOVERNMENT

- 400 Town Council
- 401 Town Administration Offices
- 402 Financial Administration
- 403 Tax Collection
- 406 Citizen Information
- 409 Buildings and Plant

PUBLIC SAFETY

- 410 Police Protection
- 411 Fire Prevention and Protection
- 412 Ambulance
- 413 Code Enforcement
- 414 Planning and Zoning
- 419 Police Crossing Guards

PUBLIC WORKS

- 426 Recycling
- 430 Public Works Administration
- 432 Snow and Ice Control

PUBLIC WORKS (cont.)

- 433 Traffic Signals, Signs and Markings
- 436 Storm Sewers and Drains
- 437 Repairs of Vehicles and Machines
- 438 Maintenance and Repairing Roads and Bridges
- 446 Stormwater Management and Flood Control

CULTURE AND RECREATION

- 451 Culture
- 454 Parks
- 456 Library
- 457 Community Celebrations
- 491 Refunds of Prior Year Revenues
- 492 Transfer to Other Funds

SPECIAL FUNDS

- 15 Transportation District Fund
- 18 Capital Improvements Project Fund
 - Five Year Capital Projects and Improvements
- 19 Street, Water and Sewer Assessment Fund
- 35 State Highway Aid Fund

Proposed Consolidated Municipal Budget
Town of McCandless
2026

	General Fund	Transportation District Fund	Capital Improvements Project Fund	Assessment Fund	State Highway Aid Fund	TOTAL ALL FUNDS
REVENUE						
Tax Revenue	\$ 14,702,700	\$ -	\$ -	\$ -	\$ -	\$ 14,702,700
Non-Tax Revenue	\$ 2,063,712	10,000	100,000	20,000	10,000	2,203,712
Inter-Fund Transfers In	\$ -	-	3,222,400	-	-	3,222,400
Assessments	\$ 400	115,245	-	-	-	115,645
Federal Revenue	\$ -	-	-	-	-	-
State Revenue	\$ 820,000	-	1,572,291	-	856,800	3,249,091
Contributions from Prior Year Fund Balance	\$ 3,043,813	-	1,577,309	-	-	4,621,122
TOTAL REVENUE	\$ 20,630,625	\$ 125,245	\$ 6,472,000	\$ 20,000	\$ 866,800	\$ 28,114,671
EXPENDITURES						
General Government	\$ 2,382,611	\$ -	\$ 585,000	\$ -	\$ -	\$ 2,967,611
Public Safety	\$ 9,691,424	-	-	-	-	9,691,424
Public Works	\$ 4,771,576	-	5,162,000	-	-	9,933,576
Culture and Recreation	\$ 1,129,414	-	725,000	-	-	1,854,414
Refunds	\$ 155,600	-	-	-	-	155,600
Inter-Fund Transfers Out	\$ 2,500,000	124,700	-	-	866,800	3,491,500
Contributions to Fund Balance	\$ -	545	-	20,000	-	20,545
TOTAL EXPENDITURES	\$ 20,630,625	\$ 125,245	\$ 6,472,000	\$ 20,000	\$ 866,800	\$ 28,114,671
Projected Fund Balance 12/31/25	\$ 14,937,003	\$ 628,300	\$ 3,771,723	\$ 866,658	\$ -	\$ 20,203,684
Projected Fund Balance 12/31/26	\$ 11,893,190	\$ 628,846	\$ 2,194,414	\$ 886,658	\$ -	\$ 15,603,107

Proposed 2026 Revenues Budget
Town of McCandless

	Actual 2023	Actual 2024	YTD 2025	Adopted Budget 2025	Projected Revenue 2025	Projected As % Of Budget 2025	Proposed Budget 2026	\$ Change	% Change
Taxes									
Real Estate Tax	3,515,969	3,368,617	3,181,034	3,560,000	3,534,482	99%	3,550,000	(10,000)	0%
Earned Income Tax	7,137,955	7,073,776	5,926,439	7,580,000	7,576,439	100%	7,500,000	(80,000)	-1%
Realty Transfer Tax	1,966,226	1,870,772	1,274,526	1,800,000	1,300,000	72%	1,400,000	(400,000)	-22%
Local Services Tax	744,128	739,370	574,589	783,600	929,370	119%	780,000	(3,600)	0%
Business Privilege Tax	1,533,076	1,565,857	1,523,954	1,584,100	1,524,000	96%	1,500,000	(84,100)	-5%
TOTAL Taxes	14,897,354	14,618,392	12,480,542	15,307,700	14,864,291	97%	14,730,000	(577,700)	-4%
Penalties and Interest on Delinquent Taxes									
Licenses and Permits	31,643	31,988	25,990	10,700	-	0%	27,700	9,700	91%
Fines	430,340	374,408	184,776	355,950	346,870	97%	338,350	(17,600)	-5%
Interest and Rents	34,321	32,803	26,246	29,600	31,500	106%	32,000	2,400	8%
State Funding	323,310	370,667	273,297	208,900	430,237	206%	380,000	171,100	82%
Local Funding	933,426	973,122	242,539	905,150	842,129	93%	820,000	(85,150)	-9%
Charges and Fees	905,577	804,878	531,468	701,850	698,065	99%	692,162	(9,689)	-1%
Assessments	425,702	450,207	352,593	429,300	435,693	101%	326,200	(103,100)	-24%
Contributions and Donations	1,515	453	355	400	355	89%	400	-	0%
Sale of Assets	39,698	32,198	53,694	67,500	53,694	80%	45,000	(22,500)	-33%
Fund Transfers	62,100	49,029	48,239	27,500	48,239	175%	40,000	12,500	45%
Refunds of Prior Year Expenditures	745,000	892,223	-	-	-	0%	-	-	0%
TOTAL Revenues	18,988,679	18,733,828	14,384,274	18,192,550	17,915,608	98%	17,586,812	(605,739)	-3%

REVENUE

Highlights of the budgeted 2026 revenues are in the pages that follow. These revenues are broken into various categories based on the source of the revenue and Pennsylvania state issued account codes. Some revenues are based on firm figures such as property assessments or reimbursement based on expenditures. Revenues from other agencies such as the county sales tax (RAD), State Pension Aid and Foreign Fire Relief are based on funding formulas which are set by other government agencies and are out of the Town's control. Where it is appropriate, revenues use historic collection rates to gauge the anticipated revenue for the upcoming year.

Real Estate Tax reflects no significant change from the previous year. While new lots may be developed, the Common Level Ration (CLR) will lower to 50.14%. The 2026 budget does not reflect any change in the property tax millage rate. Real estate taxes are primarily collected from July 1 through August 31 when taxes are paid at a discount. Payments are received at face value until November 1 and at penalty thereafter, with collection procedures and liens subsequently filed. The total budgeted figure includes collections for the current year, prior year and delinquent collections occurring in 2026.

Earned Income Tax Keystone Collections Group collects both current and delinquent taxes on behalf of the Town which is a member community of the Allegheny North Tax Collection Committee. The total tax is one percent (1%) on earned income with the Town and School District each levying a tax at the rate of one-half percent (1/2%).

Realty Transfer Tax is assessed at one and a half percent (1.5%) on the sale of the property within the town. The projected revenue is based on current and prior year collections and reflects the current real estate market and decrease in the value that we have seen in property sales, while adjusting for large transactions of commercial property that occasionally occur. Of the 1.5%, half a percent (.5%) is transferred to the North Allegheny School District by the County.

Business Privilege Tax is levied at the rate of 1 mill (\$1 per \$1000) on whole or gross volume of business transacted by the 1200 entities that operate within the boundaries of the Town of McCandless by any individual, partnership, limited partnership, association, firm or corporation during the prior year. An annual tax return is mailed by the Town and is to be returned with suitable documentation by May 15 of each year.

Licenses, Fees and Miscellaneous Permits include various licenses and permits the Town issues throughout the year. Included are Business Licenses, Transient Vendor permits, Amusement/ Mechanical Device Permits and Franchise Fees from the Cable companies (Comcast, Verizon and Consolidated). These revenues are based on the current year's collections and prior year averages as well as trends the town is experiencing.

Fines are received throughout the year from the Courts for violations of ordinances, vehicle code violations and other code or penalties that may be imposed as a result of non-payment of taxes. We have used historical and current year figures to project revenue for these categories.

Interest and Rents are based on our anticipated interest earnings given current investment rates and the rental agreements that are in place. We utilize various financial investments and institutions to maximize returns as much as possible. We continue to negotiate rates for our money market accounts and attempt to maximize our interest income through permissible investment tools (CD's PLGIT).

State Funding includes reimbursement for winter maintenance costs from PennDOT, the Public Utility Realty Tax Act (PURTA) distribution, Pennsylvania Liquor Control Board Alcohol licenses, pension aid and Fire Relief fund. The figures budgeted are based on prior and current year collections or estimated figures received from the State. Some of these revenue items have increased slightly over the last year based on the increased state revenues from which this funding is derived.

Local Funding is based on the agreements in place with the North Allegheny School District for various services the town provides such as the Crossing Guards as well as the historic and current figures for the Regional Asset District sales tax (RAD).

Charges and Fees include building permits, land development fees, and charges for police services. The building permit revenues are based on current and prior year as well as anticipated construction that will come as a result of approved development plans. Subdivision and Land Development fees are based on anticipated plans that will come before the planning commission and council for consideration and approval during 2026. Recreation Fees are based on anticipated new residential construction permits being issued.

Assessments, Contributions and Donations, Sale of Assets are based on prior years revenues, scheduled activities of the Heritage and Cultural Center, Community Day Sponsorships, as well as the anticipated sale of vehicles and equipment that are part of the scheduled replacement program.

Refunds of Prior Year Expenditures are dividends based on prior year expenditures for our Workers Compensation, Property and Liability, and Medical and Auto Insurance premiums and settlements.

Proposed 2026 General Fund Expenditures
Town of McCandless

EXPENDITURES	Actual 2022	Actual 2023	Actual	Adopted Budget 2025	Projected Actual 2025	Proposed Budget 2026
			2024			
General Government (400 - 409)						
400 Town Council	56,301	64,612	127,505	121,400	91,182	115,435
401 Town Administration	404,482	424,514	406,241	689,060	587,302	751,261
402 Financial Administration	378,550	377,362	337,872	523,245	360,793	398,380
403 Tax Collection	342,827	359,074	429,065	400,905	352,271	270,109
406 Citizen Information	158,702	133,644	139,609	168,730	159,366	172,476
409 Buildings and Plant	537,576	473,762	498,773	684,740	617,314	674,950
Total General Government	1,878,438	1,832,968	1,939,065	2,588,080	2,168,227	2,382,611
Public Safety (410 - 419)						
410 Police Protection	5,810,312	5,906,522	5,989,638	6,800,435	7,064,877	7,102,254
411 Fire Protection and Prevention	1,401,718	1,230,163	1,303,481	1,383,945	1,352,999	1,683,339
412 Ambulance	93,142	66,300	185,826	193,100	174,100	201,339
413 Code Enforcement	250,334	333,296	355,365	365,160	303,370	303,656
414 Planning and Zoning	291,274	239,542	274,737	297,475	311,125	312,933
419 School Crossing Guards	63,367	65,234	66,981	84,250	70,306	87,903
Total Public Safety	7,910,147	7,841,057	8,176,028	9,124,365	9,276,776	9,691,424
Public Works (426-446)						
426 Recycling	45,107	52,540	56,135	74,800	59,563	59,500
430 Public Works Administration	2,025,299	2,049,569	2,191,250	2,388,365	2,796,012	2,882,204
431 Street Cleaning	1,000	-	-	-	-	-
432 Snow and Ice Control	610,422	231,163	483,396	652,120	592,745	865,950
433 Traffic Control Devices	302,012	344,934	353,915	410,585	134,700	169,400
436 Storm Sewers and Drains	26,650	18,482	25,704	49,300	17,000	27,000
437 Repair of Vehicles and Machinery	562,925	546,124	648,002	643,895	542,515	621,022
438 Maintenance & Repairs of Roads & Bridges	36,632	12,849	42,750	46,700	27,758	44,000
446 Storm Water Management & Flood Control	104,916	82,161	109,001	114,200	95,700	102,500
Total Public Works	3,714,963	3,337,822	3,910,153	4,379,965	4,265,993	4,771,576

Proposed 2026 General Fund Expenditures
Town of McCandless

EXPENDITURES	Actual	Actual	Actual	Adopted	Projected	Proposed
Culture and Recreation (451 - 457)						
451 Culture	17,261	20,098	18,157	31,050	21,020	29,250
452 Participant Recreation	-	-	-	-	-	-
454 Parks	38,301	138,450	92,196	199,320	201,380	279,151
456 Library	641,905	664,350	671,342	692,155	692,155	717,063
457 Community Celebrations	39,632	50,355	63,249	120,665	75,235	103,950
Total Culture and Recreation	737,099	873,253	844,944	1,043,190	989,790	1,129,414
Refunds of Prior Year Revenues (491)						
491 Tax Refunds	98,435	110,492	115,216	156,500	152,661	155,600
Total Refunds of Prior Year Revenues	98,435	110,492	115,216	156,500	152,661	155,600
TOTAL EXPENDITURES	14,339,082	13,995,592	14,985,406	17,292,100	16,853,447	18,130,625
Transfers to Other Funds (492)						
18 To Capital Improvements Fund	1,760,000	2,240,835	2,500,000	2,500,000	2,500,000	2,500,000
Total Transfers to Other Funds	1,760,000	2,240,835	2,500,000	2,500,000	2,500,000	2,500,000
TOTAL EXPENDITURES AND TRANSFERS	16,099,082	16,236,427	17,485,406	19,792,100	19,353,447	20,630,625

GENERAL GOVERNMENT

400 TOWN COUNCIL

The Budget for the Town Council reflects the costs associated with the Council performing its duties. Expenses include a small stipend Council members receive for time spent performing their duties, supplies, the Town Attorney retainer as well as memberships in professional organizations and attendance at conferences that provide educational and networking opportunities for elected officials.

The Town Attorney Retainer reflects the per meeting fee and billing structure that applies legal fees to the various Town programs for which legal work is performed. Other legal fees, based upon the anticipated use of the Attorney's services, are noted in 400 Town Council and in each applicable department budget.

400 Town Council highlights:

- No Increase in Council Salaries for 2026
- Possible Strategic Planning or other consulting process for Town Council, department directors and community stakeholders in 2026.
- A Volunteer Appreciation Reception in the Spring of 2026 includes dinner and appreciation gifts for Boards, Committees and Commission members.

General Government 400 Town Council	Actual 2024	Adopted Budget 2025	Projected Actual 2025	Proposed Budget 2026	Budget \$ Increase/ (Decrease)	Budget % Increase/ (Decrease)
Personal Services (100)	34,284	32,500	30,085	32,485	(15)	0%
Supplies (200)	4,757	7,200	100	7,200	-	0%
Other Services and Charges (300-400)	88,465	81,700	60,997	75,750	(5,950)	-7%
Total Town Council	127,505	121,400	91,182	115,435	(5,965)	-5%
Personal Services (100)						
110 Salaries and Wages	32,999	31,200	28,800	31,200	-	0%
190 Personal Services - Benefits & Other	1,285	1,300	1,285	1,285	(15)	-1%
Total Personal Services (100)	34,284	32,500	30,085	32,485	(15)	0%
Supplies (200)						
210 Office Supplies	37	500	100	500	-	0%
240 Other Operating Supplies	2,760	2,500	-	2,500	-	0%
260.2 Computers, Hardware, Software	1,960	4,200	-	4,200	-	0%
Total Supplies (200)	4,757	7,200	100	7,200	-	0%
Other Services and Charges (300-400)						
310 Professional Services	72,062	49,750	36,175	44,750	(5,000)	-10%
320 Communication Costs	2,818	4,000	2,900	4,000	-	0%
340 Advertising, Printing & Binding	397	1,500	500	1,500	-	0%
350 Insurance & Bonding	4,185	1,500	-	-	(1,500)	-100%
420 Dues, Subscriptions and Memberships	-	5,000	2,500	5,000	-	0%
460 Meetings, Conferences & Continuing Education	9,003	19,950	18,922	20,500	550	3%
Total Other Services and Charges (300-400)	88,465	81,700	60,997	75,750	(5,950)	-7%
TOTAL TOWN COUNCIL	127,505	121,400	91,182	115,435	(5,965)	-5%

GENERAL GOVERNMENT
401 TOWN ADMINISTRATION OFFICES

The Town Manager, supported by the administrative staff, oversees the daily municipal operations either directly or through supervisory personnel in each department. The daily work varies and may include issues such as land development, capital projects, office and construction equipment replacement and purchases, overall purchasing practices, salary and benefits, administration, contract negotiation and administration, personal and property insurances, building and vehicle maintenance. This work involves regular interaction with department heads, other staff members, professional consultants, vendors and the public.

A substantial portion of the Town Administration Department's time is taken with providing support to the Town Council, and preparation and follow-up associated with each of the meetings that occur during the month. Town Administration also prepares for and coordinates special work such as the committee interviews and support for the McCandless Industrial Development Authority. A significant amount of time is spent with the Department heads addressing citizen concerns and questions. Building and maintaining positive working relationships with other local, county and state officials to accomplish the goals of the Town continues to be a primary focus for the manager and staff.

Staff positions within the Manager's office are listed below.

- Town Manager
- Assistant Town Manager
- Executive Assistant
- Town Receptionist

401 Town Administration

- This budget now includes the full salary and benefit package for the Assistant Town Manager, previously housed in 402 Financial Administration
- IT continuation of Windows 365/Adobe/Apps for Business
- IT hardware costs to continue updating aging computers in a strategic replacement schedule to prevent mass upgrades in the future in addition to improvements to the Town Council Chambers Audio Visual Systems.
- The continuation of Optimus Risk Services for the Collective Bargaining Agreement (CBA) mandated Safety Committee
- Employee Program investment, includes Wellness events, Birthday and Anniversary celebrations, holiday festivities, etc.
- Addition of \$50,000 for contingencies approved by the Town Manager
- Furniture replacements

<i>General Government</i>		Actual 2024	Adopted Budget 2025	Projected Actual 2025	Proposed Budget 2026	Budget \$ increase/ (Decrease)	Budget % Increase/ (Decrease)
401	Town Administration						
Personal Services (100)		270,060	439,760	371,655	531,061	91,301	21%
Supplies (200)		30,409	51,250	29,393	64,750	13,500	26%
Other Services and Charges (300-400)		105,771	151,450	137,264	155,450	4,000	3%
Contributions, Grants and Subsidies (500)		-	46,600	48,990	-	(46,600)	-100%
Total Town Administration		406,241	689,060	587,302	751,261	62,201	9%
Personal Services (100)							
110 Salaries and Wages		181,447	270,920	272,355	390,775	119,855	44%
180 Overtime and Other Compensation		2,208	8,110	2,680	3,910	(4,200)	-52%
190 Personal Services - Benefits & Other		86,405	160,730	96,619	136,376	(24,354)	-15%
Total Personal Services (100)		270,060	439,760	371,655	531,061	91,301	21%
Supplies (200)							
210 Office Supplies		2,040	4,250	4,050	4,250	-	0%
230 Fuel		31	500	500	500	-	0%
240 Other Operating Supplies						-	0%
260 Small Tools and Minor Equipment		6,225	24,500	16,843	38,000	13,500	55%
260.2 Computers, Hardware, Software		22,113	22,000	8,000	22,000	-	0%
Total Supplies (200)		30,409	51,250	29,393	64,750	13,500	26%
Other Services and Charges (300-400)							
310 Professional Services		35,315	45,150	45,525	45,150	-	0%
320 Communication Costs		1,218	1,100	1,100	1,100	-	0%
340 Advertising, Printing & Binding		1,651	2,000	1,500	2,000	-	0%
370 Repairs and Maintenance Services		117	200	200	200	-	0%
420 Dues, Subscriptions and Memberships		13,657	26,000	25,800	26,000	-	0%
450 Contracted IT Services		44,112	18,000	-	18,000	-	0%
460 Meetings, Conferences & Continuing Education		9,700	9,000	13,139	13,000	4,000	44%
490 Other Expenses		-	50,000	50,000	50,000	-	0%
Total Other Services and Charges (300-400)		105,771	151,450	137,264	155,450	4,000	3%
Capital Purchases (700)							
740 Capital Purchases		-	46,600	48,990	-	(46,600)	100%
Total Capital Purchases (700)		-	46,600	48,990	-	(46,600)	-100%
TOTAL TOWN ADMINISTRATION		406,241	689,060	587,302	751,261	62,201	9%

GENERAL GOVERNMENT
402 FINANCIAL ADMINISTRATION

The Finance Department is responsible for oversight and daily operation of the fiscal operations of the Town. These functions include general ledger accounting, accounts payable, accounts receivable, investments, personnel administration, and payroll. Operating and capital budget development and purchasing oversight also fall within the operations of the department. In addition, the department prepares the annual Financial Report in conjunction with the independent auditor. The organizational structure for the Finance Department changed in 2025, and the current positions are listed below.

Staff positions within the Financial Administration office are listed below.

- Finance Director
- Finance and Payroll Officer
- Finance Assistant

402 Financial Administration

- Includes multiple professional services fees including the annual independent audit contract, ICMA retirement plan fees, Actuarial Fees, Insurance Bonds, payroll and compensation services and other financial safeguards.
- ADP and other third party processing fees
- Implementation fee and increased annual fee for new finance software
- Delta in budget 2025-2026 due to reallocating Assistant Town Manager salary to 401

General Government 402 Financial Administration	Actual 2024	Adopted Budget 2025	Projected Actual 2025	Proposed Budget 2026	Budget \$ Increase/ (Decrease)	Budget % increase/ (Decrease)
Personal Services (100)	246,190	397,220	262,807	244,873	(152,347)	-38%
Supplies (200)	2,685	4,725	4,300	5,400	675	14%
Other Services and Charges (300-400)	88,997	110,300	93,686	118,107	7,807	7%
Capital Purchases (700)	-	11,000	-	30,000	19,000	173%
Total Financial Administration	337,872	523,245	360,793	398,380	(124,865)	-24%
Personal Services (100)						
110 Salaries and Wages	201,313	283,560	210,872	194,022	(89,538)	-32%
180 Overtime and Other Compensation	2,747	10,480	8,234	13,593	3,113	30%
190 Personal Services - Benefits & Other	42,131	103,180	43,701	37,257	(65,923)	-64%
Total Personal Services (100)	246,190	397,220	262,807	244,873	(152,347)	-38%
Supplies (200)						
210 Office Supplies	2,685	4,725	4,300	4,400	(325)	-7%
240 Other Operating Supplies	-	-	-	-	-	0%
260.2 Computers, Hardware, Software	-	-	-	1,000	1,000	0%
Total Supplies (200)	2,685	4,725	4,300	5,400	675	14%
Other Services and Charges (300-400)						
310 Professional Services	60,237	62,600	56,317	61,100	(1,500)	-2%
320 Communication Costs	482	1,350	180	482	(868)	-64%
340 Advertising, Printing & Binding	195	500	1,816	500	-	0%
350 Insurance & Bonding	11,967	12,600	7,000	12,600	-	0%
370 Repairs and Maintenance Services	7,298	24,150	20,500	34,600	10,450	43%
390 Bank Services, Charges & Fees	4,895	1,500	2,964	1,500	-	0%
420 Dues, Subscriptions and Memberships	375	1,000	745	725	(275)	-28%
450 Contracted IT Services	225	1,500	800	1,500	-	0%
460 Meetings, Conferences & Continuing Education	3,324	5,100	3,364	5,100	-	0%
Total Other Services and Charges (300-400)	88,997	110,300	93,686	118,107	7,807	7%
Capital Purchases (700)						
740 Capital Purchases	-	11,000	-	30,000	19,000	173%
Total Capital Purchases (700)	-	11,000	-	30,000	19,000	173%
TOTAL FINANCIAL ADMINISTRATION	337,872	523,245	360,793	398,380	(124,865)	-24%

GENERAL GOVERNMENT

403 TAX COLLECTION

The Town currently collects current real estate tax for the Town and the North Allegheny School District. North Allegheny reimburses the Town for half of current collection costs, with the reimbursement recorded as revenue. The Tax office staff works year-round updating records due to changes in ownership and billing addresses, assessed value, applicable exemptions, delinquencies, refunds and blotter and invoice preparation.

The Tax Office currently is also responsible for Business Privilege Tax (BPT) Collection and issuing business licenses to businesses in the Town. This work includes sending out annual tax returns for completion in February through May of each year, updating records and collection of delinquent accounts.

During 2026, our Tax Administrator will retire in Q1, and the real estate tax collection and the BPT collection will be outsourced to a third-party collection company, Jordan Tax Service and Keystone Collections.

Current staff includes:

- Tax Administrator
- Tax Assistant

403 Tax Administration (RET, BPT)

- Salary and wages represent Q1 for Tax Administrator and Assistant
- New line items for RE tax collector and BPT tax collector
- Includes collections commissions paid to Keystone for collection of EIT and LST and Commissions paid to Allegheny County for collection of RTT
- Reduction due to mailing, software, and bonding.

General Government 403 Tax Collection	Actual 2024	Adopted Budget 2025	Projected Actual 2025	Proposed Budget 2026	Budget \$ Increase/ (Decrease)	Budget % Increase/ (Decrease)
Personal Services (100)	192,125	183,920	154,470	39,859	(144,061)	-78%
Supplies (200)	24,940	20,475	9,654	5,350	(15,125)	-74%
Other Services and Charges (300-400)	199,000	185,510	177,147	224,900	39,390	21%
Capital Purchases (700)	13,000	11,000	11,000	-	(11,000)	-100%
Total Tax Collection	429,065	400,905	352,271	270,109	(130,796)	-33%
Personal Services (100)						
110 Salaries and Wages	136,900	127,930	117,030	23,488	(104,442)	-82%
180 Overtime and Other Compensation	1,260	810	-	200	(610)	-75%
190 Personal Services - Benefits & Other	53,965	55,180	37,440	16,170	(39,010)	-71%
Total Personal Services (100)	192,125	183,920	154,470	39,859	(144,061)	-78%
Supplies (200)						
210 Office Supplies	21,515	17,450	8,154	5,350	(12,100)	-69%
240 Other Operating Supplies	3,425	3,025	1,500	-	(3,025)	-100%
260.2 Computers, Hardware, Software	-	-	-	-	-	0%
Total Supplies (200)	24,940	20,475	9,654	5,350	(15,125)	-74%
Other Services and Charges (300-400)						
310 Professional Services	158,000	144,560	149,344	221,700	77,140	53%
340 Advertising, Printing & Binding	500	500	-	500	-	0%
350 Insurance & Bonding	16,500	16,500	16,500	2,500	(14,000)	-85%
370 Repairs and Maintenance Services	17,050	16,000	9,603	-	(16,000)	-100%
380 Rentals	-	-	-	-	-	0%
410 Judgements & Damages	750	750	-	-	(750)	-100%
420 Dues, Subscriptions and Memberships	200	200	-	200	-	0%
450 Contracted IT Services	3,500	3,500	1,500	-	(3,500)	-100%
460 Meetings, Conferences & Continuing Education	2,500	3,500	200	-	(3,500)	-100%
Total Other Services and Charges (300-400)	199,000	185,510	177,147	224,900	39,390	21%
Capital Purchases (700)						
740 Capital Purchases	13,000	11,000	11,000	-	(11,000)	-100%
Total Capital Purchases (700)	13,000	11,000	11,000	-	(11,000)	-100%
TOTAL TAX COLLECTION	429,065	400,905	352,271	270,109	(130,796)	-33%

GENERAL GOVERNMENT
406 CITIZEN INFORMATION

This program area reflects the Town's effort to provide information to the community and engage the residents. To accomplish this, the Public Information Officer (PIO) uses the Town website (www.townofmccandless.org), Facebook, Instagram, LinkedIn, the Town Crier, McMail, the Town Calendar, and other publications as necessary.

Information is provided on upcoming meetings, events, and other activities. The PIO also works with all departments to disseminate information to the public on Town operations and issues that may impact their day-to-day activities or in the event of an emergency. Staff also provides support for public engagement at events noted under Program 457 (Civic Events) or through separate smaller scale events such as coffees or listening sessions.

The administration of the Town's responses to requests that are received in accordance with Pennsylvania's Right-to-Know Act fall under this budgetary program. The Public Information Officer works with Department Heads and the Town Attorney's office to ensure that all requests are processed in a timely manner and in accordance with the Act.

Staffing for Citizen Information includes:

- Public Information Officer

406 Citizen Information

- Includes costs of generating and posting the Town Crier, Calendars, Trash/Recycling Handbook, Website, E-Newsletter, etc.
- Includes continued updates to the Town's information portals and software costs.
- Includes attorney's fees for Right to Know requests
- Includes an additional publication of the Town Crier (3 times per year rather than 2)

Public Safety and Information 406 Citizen Information	Actual 2024	Adopted Budget	Projected Actual	Proposed Budget	Budget \$ Increase/ (Decrease)	Budget % Increase/ (Decrease)
		2025	2025	2026		
Personal Services (100)	90,445	93,480	93,789	94,976	1,496	2%
Supplies (200)	15,069	24,250	23,200	28,000	3,750	15%
Other Services and Charges (300-400)	34,095	51,000	42,378	49,500	(1,500)	-3%
Total Citizen Information	139,609	168,730	159,366	172,476	3,746	2%
Personal Services (100)						
110 Salaries and Wages	54,246	55,500	55,887	58,130	2,630	5%
180 Overtime and Other Compensation	539	600	559	580	(20)	-3%
190 Personal Services - Benefits & Other	35,660	37,380	37,343	36,266	(1,114)	-3%
Total Personal Services (100)	90,445	93,480	93,789	94,976	1,496	2%
Supplies (200)						
210 Office Supplies	7,231	13,250	15,200	17,000	3,750	28%
240 Other Operating Supplies	-	1,000	1,000	1,000	-	0%
260.2 Computers, Hardware, Software	7,838	10,000	7,000	10,000	-	0%
Total Supplies (200)	15,069	24,250	23,200	28,000	3,750	15%
Other Services and Charges (300-400)						
310 Professional Services	11,626	13,500	5,000	10,000	(3,500)	-26%
340 Advertising, Printing & Binding	16,318	22,000	28,999	30,500	8,500	39%
420 Dues, Subscriptions and Memberships		500	-	-	(500)	-100%
450 Contracted IT Services	6,151	12,500	7,379	7,500	(5,000)	-40%
460 Meetings, Conferences & Continuing Education	-	2,500	1,000	1,500	(1,000)	-40%
Total Other Services and Charges (300-400)	34,095	51,000	42,378	49,500	(1,500)	-3%
TOTAL CITIZEN INFORMATION	139,609	168,730	159,366	172,476	3,746	2%

GENERAL GOVERNMENT
409 BUILDINGS AND PLANT

The Buildings and Plant program outlines the expenditures anticipated maintenance and operation of the Town's buildings and grounds. These include Town Hall (Administration and Police), the Public Works building and the salt dome adjacent to the Public Works garage. Minor improvements within the Town Hall Campus are also included in this program. For 2025, costs for services that span multiple departments continue to be included within this program. Some of these costs include Information Technology services and property, liability and automobile insurances.

The development and maintenance of recreation facilities on Town property are presented separately under Program 454. Work is accomplished by a combination of DPW staff and outside contractors depending upon the nature of the work to be performed.

409 Building and Grounds

- Personnel Labor included in 430
- Includes Cleaning Services for all Town Buildings
- General Engineering Costs for Town Inquires
- Town-wide Insurance costs for Property and Liability, etc.
- Anticipated costs of General Electricity and Natural Gas based on historical use and improvements
- The continuation of an Information Technology Customer Service and Managed Security Services Contract with Perfection Services Inc. (PSI)
- Includes equipment rental for storms and unexpected events

General Government 409 Buildings and Plant	Actual 2024	Adopted Budget 2025	Projected Actual 2025	Proposed Budget 2026	Budget \$ Increase/ (Decrease)	Budget % Increase/ (Decrease)
Personal Services (100)	-	-	-	-	-	0%
Supplies (200)	15,367	18,800	16,000	19,000	200	1%
Other Services and Charges (300-400)	476,168	655,940	591,704	645,950	(9,990)	-2%
Capital Purchases (700)	7,239	10,000	9,610	10,000	-	0%
Total Buildings and Plant	498,773	684,740	617,314	674,950	(9,790)	-1%
Personal Services (100)						
110 Salaries and Wages	-	-	-	-	-	0%
190 Personal Services - Benefits & Other	-	-	-	-	-	0%
Total Personal Services (100)	-	-	-	-	-	0%
Supplies (200)						
210 Office Supplies	4,820	6,500	4,000	6,000	(500)	-8%
220 Operating Supplies	4,530	3,500	4,000	4,000	500	14%
230 Fuel	1,920	3,000	3,000	2,500	(500)	-17%
240 Other Operating Supplies	3,958	2,100	3,000	3,000	900	43%
250 Repairs and Maintenance Supplies	139	2,500	1,000	2,500	-	0%
260 Small Tools and Minor Equipment	-	1,200	1,000	1,000	(200)	-17%
260.2 Computers, Hardware, Software	-	-	-	-	-	0%
Total Supplies (200)	15,367	18,800	16,000	19,000	200	1%
Other Services and Charges (300-400)						
310 Professional Services	55,495	77,450	70,312	81,300	3,850	5%
320 Communication Costs	21,896	24,500	27,500	27,500	3,000	12%
350 Insurance & Bonding	235,313	272,100	231,191	247,600	(24,500)	-9%
360 Utility Services	58,667	64,900	69,623	76,000	11,100	17%
370 Repairs and Maintenance Services	40,117	103,500	77,401	97,000	(6,500)	-6%
380 Rentals	13,793	16,500	10,000	11,000	(5,500)	-33%
390 Bank Services, Charges & Fees	695	2,500	2,500	2,500	-	0%
420 Dues, Subscriptions and Memberships	110	2,000	-	-	(2,000)	-100%
430 Real Estate Taxes	2,802	450	2,477	2,550	2,100	467%
450 Contracted IT Services	47,280	92,040	100,700	100,500	8,460	9%
460 Meetings, Conferences & Continuing Education	-	-	-	-	-	0%
Total Other Services and Charges (300-400)	476,168	655,940	591,704	645,950	(9,990)	-2%
Capital Purchases (700)						
740 Capital Purchases	7,239	10,000	9,610	10,000	-	0%
Total Capital Purchases (700)	7,239	10,000	9,610	10,000	-	0%
TOTAL BUILDING AND PLANT	498,773	684,740	617,314	674,950	(9,790)	-1%

PUBLIC SAFETY

410 POLICE PROTECTION

The Town of McCandless Police Department provides 24-hour protection for the residents and business of the Town. The most visible aspect of their work is the routine patrol of the Town. The department conducts investigations of reported crimes and incidents, provides ongoing traffic law enforcement, juvenile services, and drug abuse law enforcement. When necessary, the work includes criminal apprehension. In addition, officers and staff have general daily interaction with residents, maintain records and coordinate animal control services. The department responds to approximately 1200 calls for service each month.

The Department issues transient vendor permits and ensures compliance with those regulations. Residents can drop off expired medications at a drop off located in the Department. Officers can also accommodate requests for fingerprinting for residents.

In 2025 the Town implemented a social services department with one full-time employee. The costs associated with that program are currently located in this budget line as well.

Current staffing includes:

- Chief of Police,
- (2) Lieutenant,
- (4) patrol sergeants,
- (3) detectives
- (22) patrol officers, including K-9
- (2) full-time administrative assistants

410 Police

- IT Costs for replacement of outdated computers
- Minor reception area renovation
- Software maintenance and upgrades, including costs associated with new traffic cameras which will be installed in 2025 and 2026.
- Costs related to patrol officer new recruits, physicals, new uniforms, etc.
- Council of Governments SRT Team fees
- Officer Training and Seminar Costs including CPR and First Aid
- Two replacement vehicles for high millage vehicles (greater than 75,000 miles) plus changeover fees, and accessories
- Additional training costs and social worker expenses included
- Increased software maintenance per DA's agreement with Viper

Public Safety 410 Police Protection	Actual 2024	Adopted Budget 2025	Projected Actual 2025	Proposed Budget 2026	Budget \$ Increase/ (Decrease)	Budget % Increase/ (Decrease)
		2025	2025	2026	(Decrease)	Decrease)
Personal Services (100)	5,355,282	5,998,785	6,349,877	6,389,154	390,369	7%
Supplies (200)	214,220	241,350	207,785	233,850	(7,500)	-3%
Other Services and Charges (300-400)	209,094	261,500	203,639	277,800	16,300	6%
Capital Purchases (700)	211,041	298,800	303,576	201,450	(97,350)	-33%
Total Police Protection	5,989,638	6,800,435	7,064,877	7,102,254	301,819	4%
Personal Services (100)						
110 Salaries and Wages	3,161,256	3,594,720	4,017,921	4,274,533	679,813	19%
170 Salaries and Wages for Paid Leave	87,527	90,900	-	-	(90,900)	-100%
180 Overtime and Other Compensation	382,215	333,830	42,208	50,018	(283,812)	-85%
190 Personal Services - Benefits & Other	1,724,284	1,979,335	2,289,748	2,064,603	85,268	4%
Total Personal Services (100)	5,355,282	5,998,785	6,349,877	6,389,154	390,369	7%
Supplies (200)						
210 Office Supplies	4,540	6,750	5,835	6,350	(400)	-6%
230 Fuel	49,868	66,000	46,100	55,000	(11,000)	-17%
238 Uniform Allowance	67,059	58,600	55,600	56,500	(2,100)	-4%
240 Other Operating Supplies	19,939	22,500	21,900	21,500	(1,000)	-4%
250 Repairs and Maintenance Supplies	-	-	-	-	-	0%
260 Small Tools and Minor Equipment	41,097	45,000	45,000	94,500	49,500	110%
260.2 Computers, Hardware, Software	31,717	42,500	33,350	-	(42,500)	-100%
Total Supplies (200)	214,220	241,350	207,785	233,850	(7,500)	-3%
Other Services and Charges (300-400)						
310 Professional Services	91,860	105,000	59,218	102,700	(2,300)	-2%
320 Communication Costs	14,380	20,000	17,820	20,000	-	0%
330 Parking Reimbursements	1,260	1,500	1,290	1,500	-	0%
340 Advertising, Printing & Binding	3,263	4,500	3,350	4,500	-	0%
350 Insurance & Bonding	40,956	43,300	51,210	53,000	9,700	22%
370 Repairs and Maintenance Services	36,469	52,000	39,848	57,000	5,000	10%
380 Rentals	2,644	3,000	3,063	3,100	100	3%
420 Dues, Subscriptions and Memberships	3,091	4,700	3,840	4,500	(200)	-4%
450 Contracted IT Services	-	-	-	-	-	0%
460 Meetings, Conferences & Continuing Education	15,172	27,500	24,000	31,500	4,000	15%
Total Other Services and Charges (300-400)	209,094	261,500	203,639	277,800	16,300	6%
Capital Purchases (700)						
740 Capital Purchases	211,041	298,800	303,576	201,450	(97,350)	-33%
Total Capital Purchases (700)	211,041	298,800	303,576	201,450	(97,350)	-33%
TOTAL POLICE PROTECTION	5,989,638	6,800,435	7,064,877	7,102,254	301,819	4%

PUBLIC SAFETY

411 FIRE PREVENTION AND PROTECTION

The Bureau of Fire Prevention and Protection is responsible for fire inspections, support of the Volunteer Fire Departments and fire prevention efforts. The Fire Marshal, who heads up the Bureau, performs annual Fire Inspections of all buildings except single family residential, for compliance with existing fire code standards.

The Fire Marshal also conducts fire prevention programs in a variety of venues: schools, apartments/condominiums, department stores, institutions, and neighborhood civic groups. The Town's three volunteer fire companies assist in these presentations. The Fire Marshal will assist proprietors and/or persons in charge of buildings to prepare and review a fire safety plan and evacuation procedures so spontaneous actions taken in emergency situations are correct. The responsibility for the layout and placement of fire hydrants and address numbers in new developments also rests here.

When fires do occur in the Town, the Fire Marshal may also assist in the investigation of structural fires when the cause of a fire or explosion is deemed to be of a suspicious nature or results in loss of life, serious bodily injury, destruction or change to property.

The Fire Marshal also coordinates the Town's Volunteer Firefighter Recruitment, Retention and Recognition "Step Up" Program and develops training opportunities for the volunteer fire service. This budget also includes annual financial contributions to the Town's volunteer fire departments.

Staffing Includes:

- FT Fire Marshal (also serves as the Emergency Management Coordinator)
- ½ Permit Coordinator
- Includes salary and wages for paid fire chief and part time fire fighters for a portion of the year.

411 Fire

- Includes the VFC Worker's Compensation and Property & Liability Insurance Policies.
- Includes Water Utility Bills for Public Hydrant Services
- Includes the annual Volunteer Fire Companies Appreciation Banquet
- Includes increased Annual Assessments to each of the 3 Volunteer Fire Companies of 5%
- Includes Ongoing Annual Physicals for VFCs
- Includes Transfer of State Aid to Volunteer Fire Relief Association (Corresponding Revenue item)
- Includes Emergency Operations Center equipment and training costs in 2025

** Proposed w/ Additional Staff **		Actual 2024	Adopted Budget 2025	Projected Actual 2025	Proposed Budget 2026	Budget \$ Increase/ (Decrease)	Budget % Increase/ (Decrease)
<i>Public Safety</i>							
<i>411 Fire Protection and Prevention</i>							
Personal Services (100)		144,195	148,960	147,264	307,353	158,393	106%
Supplies (200)		35,746	50,250	47,340	70,750	20,500	41%
Other Services and Charges (300-400)		297,340	321,375	320,035	348,236	26,861	8%
Contributions, Grants and Subsidies (500)		799,522	833,360	828,360	877,000	43,640	5%
Capital Purchases (700)		26,678	30,000	10,000	80,000	50,000	167%
Total Fire Protection and Prevention		1,303,481	1,383,945	1,352,999	1,683,339	299,394	22%
Personal Services (100)							
110 Salaries and Wages		101,884	102,930	103,074	218,943	116,613	114%
180 Overtime and Other Compensation		690	2,655	1,031	1,045	(1,610)	-61%
190 Personal Services - Benefits & Other		41,621	43,975	43,159	87,364	43,389	99%
Total Personal Services (100)		144,195	148,960	147,264	307,353	158,393	106%
Supplies (200)							
210 Office Supplies		431	900	274	900	-	0%
230 Fuel, Uniforms & Building Supplies		21,789	25,350	25,050	27,350	2,000	8%
238 Uniform Allowance		1,500	1,500	1,516	7,000	5,500	367%
240 Other Operating Supplies		10,042	12,000	10,000	12,000	-	0%
260 Small Tools and Minor Equipment		1,984	10,500	10,500	21,000	10,500	100%
260.2 Computers, Hardware, Software		-	-	-	2,500	-	0%
Total Supplies (200)		35,746	50,250	47,340	70,750	20,500	41%
Other Services and Charges (300-400)							
310 Professional Services		7,800	4,300	3,800	8,300	4,000	93%
320 Communication Costs		824	1,150	850	2,600	1,450	126%
340 Advertising, Printing & Binding		-	-	-	-	-	0%
350 Insurance & Bonding		102,688	108,655	108,654	116,236	7,581	7%
360 Utility Services		179,528	194,670	194,670	207,000	12,330	6%
370 Repairs and Maintenance Services		5,500	10,400	10,325	10,800	400	4%
420 Dues, Subscriptions and Memberships		433	700	736	800	100	14%
460 Meetings, Conferences & Continuing Education		568	1,500	1,000	2,500	1,000	67%
Total Other Services and Charges (300-400)		297,340	321,375	320,035	348,236	26,861	8%
Contributions, Grants and Subsidies (500)							
530 VFC Programs		799,522	833,360	828,360	877,000	43,640	5%
Total Contributions, Grants and Subsidies (500)		799,522	833,360	828,360	877,000	43,640	5%
Capital Purchases (700)							
740 Capital Purchases		26,678	30,000	10,000	80,000	50,000	167%
Total Capital Purchases (700)		26,678	30,000	10,000	80,000	50,000	167%
TOTAL FIRE PROTECTION AND PREVENTION		1,303,481	1,383,945	1,352,999	1,683,339	299,394	22%

PUBLIC SAFETY

412 AMBULANCE

This budget reflects support services provided to the McCandless/Franklin Park Ambulance Authority. The Town provides vehicle fuel and performs maintenance on ambulance vehicles owned by the McCandless-Franklin Park Ambulance Authority. The Town also provides landscape maintenance for the Ambulance Authority, and Workers Compensation Insurance for volunteer clerical support. Included in the 2026 budget is the Town's One Hundred Twenty Eight Thousand dollars (\$128,000) Contribution to the Authority towards their operating and capital expenditures.

412 Ambulance Authority

- Keeps reimbursable agreement the same in 2026 for fuel, vehicle parts and repair services (income included in revenue budget)
- Capital Contribution of \$128,000

Public Safety 412 Ambulance	Actual 2024	Adopted Budget	Projected Actual	Proposed Budget	Budget \$ Increase/ (Decrease)	Budget % Increase/ (Decrease)
		2025	2025	2026		
Personal Services (100)	1,595	1,600	1,600	1,339	(261)	-16%
Supplies (200)	74,230	81,500	62,500	72,000	(9,500)	-12%
Other Services and Charges (300-400)	-	-	-	-	-	0%
Contributions, Grants and Subsidies (500)	110,000	110,000	110,000	128,000	18,000	16%
Total Ambulance	185,826	193,100	174,100	201,339	8,239	4%
Personal Services (100)						
190 Personal Services - Benefits & Other	1,595	1,600	1,600	1,339	(261)	-16%
Total Personal Services (100)	1,595	1,600	1,600	1,339	(261)	-16%
Supplies (200)						
230 Fuel, Uniforms & Building Supplies	62,328	62,500	52,500	58,000	(4,500)	-7%
250 Repairs and Maintenance Supplies	11,902	19,000	10,000	14,000	(5,000)	-26%
Total Supplies (200)	74,230	81,500	62,500	72,000	(9,500)	-12%
Other Services and Charges (300-400)						
310 Professional Services	-	-	-	-	-	0%
Total Other Services and Charges (300-400)	-	-	-	-	-	0%
Contributions, Grants and Subsidies (500)						
530 Contribution - MFPA	110,000	110,000	110,000	128,000	18,000	16%
Total Contributions, Grants and Subsidies (500)	110,000	110,000	110,000	128,000	18,000	16%
TOTAL AMBULANCE	185,826	193,100	174,100	201,339	8,239	4%

PUBLIC SAFETY
413 CODE ENFORCEMENT

This program provides for the administration and enforcement of the building code and property maintenance code, enforcement of health, safety, and sanitation ordinances, including but not limited to garbage, rubbish, or junked vehicle ordinances, and construction plan reviews and inspection.

Staffing includes:

- 1 FT Building Code Official
- 1 FT Code Enforcement Officer
- ½ Permit Coordinator

413 Code Enforcement

- Limited Third-Party Building Inspector services to supplement work requests
- Software maintenance costs for iWorq new software

Public Safety 413 Code Enforcement	Actual 2024	Adopted Budget 2025	Projected Actual 2025	Proposed Budget 2026	Budget \$ Increase/ (Decrease)	Budget % Increase/ (Decrease)
Personal Services (100)	161,766	243,560	217,185	245,106	1,546	1%
Supplies (200)	1,453	5,450	10,300	9,000	3,550	65%
Other Services and Charges (300-400)	192,146	69,550	35,478	49,550	(20,000)	-29%
Capital Purchases (700)	-	46,600	40,407	-	(46,600)	-100%
Total Code Enforcement	355,365	365,160	303,370	303,656	(61,504)	-17%
Personal Services (100)						
110 Salaries and Wages	121,482	166,600	162,697	169,229	2,629	2%
180 Overtime and Other Compensation	2,582	2,520	1,627	1,692	(828)	-33%
190 Personal Services - Benefits & Other	37,702	74,440	52,861	74,185	(255)	0%
Total Personal Services (100)	161,766	243,560	217,185	245,106	1,546	1%
Supplies (200)						
210 Office Supplies	656	1,950	1,700	1,900	(50)	-3%
220 Operating Supplies	-	-	-	-	-	0%
230 Fuel, Uniforms & Building Supplies	633	2,000	1,500	2,000	-	0%
238 Uniform Allowance	164	1,500	1,500	1,000	(500)	-33%
240 Other Operating Supplies	-	-	-	-	-	0%
250 Repairs and Maintenance Supplies	-	-	-	-	-	0%
260.2 Computers, Hardware, Software	-	-	5,600	4,100	4,100	0%
Total Supplies (200)	1,453	5,450	10,300	9,000	3,550	65%
Other Services and Charges (300-400)						
310 Professional Services	146,705	35,500	25,200	14,000	(21,500)	-61%
320 Communication Costs	1,005	1,000	1,000	1,000	-	0%
340 Advertising, Printing & Binding	318	500	500	500	-	0%
370 Repairs and Maintenance Services	11,600	12,150	5,150	15,150	3,000	25%
410 Judgements & Damages	28,033	15,000	-	15,000	-	0%
420 Dues, Subscriptions and Memberships	402	1,000	1,000	1,000	-	0%
460 Meetings, Conferences & Continuing Education	4,083	4,400	2,628	2,900	(1,500)	-34%
Total Other Services and Charges (300-400)	192,146	69,550	35,478	49,550	(20,000)	-29%
Capital Purchases (700)						
740 Capital Purchases	-	46,600	40,407	-	(46,600)	-100%
Total Capital Purchases (700)	-	46,600	40,407	-	(46,600)	-100%
TOTAL CODE ENFORCEMENT	355,365	365,160	303,370	303,656	(61,504)	-17%

PUBLIC SAFETY
414 PLANNING AND ZONING

The Planning and Zoning department provides for the administration and enforcement of the Zoning Code, Grading Ordinance, Subdivision and Land Development Ordinances and other related regulations. This is accomplished through a combination of staff reviews and consultant reviews of site plans and land development applications. Site development inspections are accomplished through a combination of staff and consultants. The department also plays an integral role in the oversight of stormwater management ordinance and Federal Emergency Management Agency (FEMA) Flood Plain regulations through coordination of Town engineers with regard to land use and development as well as citizen inquiries and concerns.

The staff works with the Town Manager, Town Council, Planning Commission, Zoning Hearing Board, other agencies, authorities and associations in responding to inquiries and when necessary, drafting and recommending proposed amendments to existing ordinances.

Staffing Includes:

- 1 FT Planning and Development Administrator
- 1 FT Planning Coordinator

414 Planning

- Software maintenance costs for iWorq and GIS Updates
- Consulting and professional services for continued code updates and plan reviews
- Training and education costs for staff

Public Safety 414 Planning and Zoning	Actual 2024	Adopted Budget 2025	Projected Actual 2025	Proposed Budget 2026	Budget \$ Increase/ (Decrease)	Budget % Increase/ (Decrease)
Personal Services (100)	185,126	202,115	199,325	211,333	9,218	5%
Supplies (200)	932	5,000	3,800	5,000	-	0%
Other Services and Charges (300-400)	88,679	90,360	74,600	96,600	6,240	7%
Capital Purchases (700)	-	-	33,400	-	-	0%
Total Planning and Zoning	274,737	297,475	311,125	312,933	15,458	5%
Personal Services (100)						
110 Salaries and Wages	132,332	141,725	140,603	144,794	3,069	2%
180 Overtime and Other Compensation	6,409	4,200	1,406	1,448	(2,752)	-66%
190 Personal Services - Benefits & Other	46,384	56,190	57,316	65,091	8,901	16%
Total Personal Services (100)	185,126	202,115	199,325	211,333	9,218	5%
Supplies (200)						
210 Office Supplies	762	2,000	1,800	2,000	-	0%
230 Fuel, Uniforms & Building Supplies	-	-	-	-	-	0%
240 Other Operating Supplies	-	-	-	-	-	0%
260 Small Tools and Minor Equipment	-	2,000	2,000	2,000	-	0%
260.2 Computers, Hardware, Software	170	1,000	-	1,000	-	0%
Total Supplies (200)	932	5,000	3,800	5,000	-	0%
Other Services and Charges (300-400)						
310 Professional Services	73,643	63,860	68,500	66,000	2,140	3%
320 Communication Costs	482	500	-	500	-	0%
340 Advertising, Printing & Binding	2,105	3,150	2,000	3,000	(150)	-5%
370 Repairs and Maintenance Services	10,200	15,150	2,550	20,000	4,850	32%
410 Judgements & Damages	-	800	-	800	-	0%
420 Dues, Subscriptions and Memberships	1,175	1,600	750	1,000	(600)	-38%
460 Meetings, Conferences & Continuing Education	1,075	5,300	800	5,300	-	0%
Total Other Services and Charges (300-400)	88,679	90,360	74,600	96,600	6,240	7%
Capital Purchases (700)						
740 Capital Purchases	-	-	33,400	-	-	0%
Total Capital Purchases (700)	-	-	33,400	-	-	0%
TOTAL PLANNING AND ZONING	274,737	297,475	311,125	312,933	15,458	5%

PUBLIC SAFETY
419 SCHOOL CROSSING GUARDS

The school crossing guard program provides protection for walking school children, assisting them in cross designated roadways to reach their bus stops during peak traffic hours. This program is under the direct supervision of the police department. There are currently five (5) crossing guards positions identified to serve the Town and School District. The budget also reflects the expenses associated with the operation of the electronic safety signs in proximity to schools in the Town.

The North Allegheny School District reimburses the Town for 50% of the costs associated with this program. The reimbursement is reported under Local Funding in the revenue section of the Budget.

Current staffing Includes:

- 4 PT crossing guards
- 1 crossing guard on WC
- 1 alternate/substitute guard

419 Crossing Guards

- We currently have 5 employed guards who are assigned to routes and a 5th to serve as an alternate or sub if one of the 4 is unavailable
- NASD reimburses the Town for 50% of the salary costs
- Includes the Electricity Costs for School Crossing signals
- Includes Safety Uniform Allowance of \$200/guard and appreciation lunch each year.

Public Safety 419 School Crossing Guards	Actual	Adopted	Projected	Proposed	Budget \$	Budget %
	2024	2025	Actual	2026	Increase/ (Decrease)	Increase/ (Decrease)
Personal Services (100)	61,265	78,250	64,306	81,903	3,653	5%
Supplies (200)	1,814	1,750	1,750	1,750	-	0%
Other Services and Charges (300-400)	3,902	4,250	4,250	4,250	-	0%
Total School Crossing Guards	66,981	84,250	70,306	87,903	3,653	4%
Personal Services (100)						
110 Salaries and Wages	51,857	69,300	53,708	76,083	6,783	10%
190 Personal Services - Benefits & Other	9,408	8,950	10,599	5,820	(3,130)	-35%
Total Personal Services (100)	61,265	78,250	64,306	81,903	3,653	5%
Supplies (200)						
230 Fuel, Uniforms & Building Supplies	1,814	1,500	1,500	1,500	-	0%
240 Other Operating Supplies	-	250	250	250	-	0%
Total Supplies (200)	1,814	1,750	1,750	1,750	-	0%
Other Services and Charges (300-400)						
310 Professional Services	160	-	-	-	-	0%
360 Utility Services	3,742	4,000	4,000	4,000	-	0%
460 Meetings, Conferences & Continuing Education	-	250	250	250	-	0%
Total Other Services and Charges (300-400)	3,902	4,250	4,250	4,250	-	0%
TOTAL SCHOOL CROSSING GUARDS	66,981	84,250	70,306	87,903	3,653	4.3%

PUBLIC WORKS

426 RECYCLING

The 2026 budget reflects the continuation of the fully automated contracted trash, recycling and yard waste curbside collection for all one- and two-family housing units and “pay as you use” bulk collection waste. This is the fifth year of the 5-year contract term with Waste Management to provide the curbside collection for trash, recycling and yard waste. With the changes we made with WM at the beginning of the year, we include glass collection at the curb, and reduced the cost for roll off pickup. We have also included funds for an annual dumpster day as well.

This division/program of the Public Works Department will continue to operate a curbside leaf collection using three leaf vacuum trucks, and two tow-behind units and Town trucks, a street sweeper to pick up leaves at the curbside or in bags on streets where vacuums are unsafe to use. The Capital Improvements Program Fund Budget includes the purchase of one new full-size leaf truck in 2026. The Department will continue to offer up to 25 bags to residents on streets where bags are collected. Costs are also included to participate in a composting operation undertaken jointly by the Town, Allegheny County, the North Hills COG and other North Hills communities since the fall of 1991. On-lot composting of leaves is also strongly encouraged.

426 Recycling

- Provides for Residential Leaf Composting Services
- Provides for Leaf Truck fuel and supplies and equipment rental for storm debris recycling

Public Works 426 Recycling	Actual 2024	Adopted	Projected	Proposed	Budget \$	Budget %
		Budget 2025	Actual 2025	Budget 2026	Increase/ (Decrease)	Increase/ (Decrease)
Personal Services (100)	-	-	-	-	-	0%
Supplies (200)	26,681	30,750	26,250	31,750	1,000	3%
Other Services and Charges (300-400)	29,455	44,050	33,313	27,750	(16,300)	-37%
Total Recycling	56,135	74,800	59,563	59,500	(15,300)	-20%
Personal Services (100)						
110 Salaries and Wages	-	-	-	-	-	0%
180 Overtime and Other Compensation	-	-	-	-	-	0%
190 Personal Services - Benefits & Other	-	-	-	-	-	0%
Total Personal Services (100)	-	-	-	-	-	0%
Supplies (200)						
210 Office Supplies	2,336	2,500	2,500	2,500	-	0%
230 Fuel, Uniforms & Building Supplies	8,179	12,000	12,000	14,000	2,000	17%
240 Other Operating Supplies	3,329	1,000	1,000	1,000	-	0%
250 Repairs and Maintenance Supplies	12,838	15,000	10,500	14,000	(1,000)	-7%
260 Small Tools and Minor Equipment	-	250	250	250	-	0%
Total Supplies (200)	26,681	30,750	26,250	31,750	1,000	3%
Other Services and Charges (300-400)						
310 Professional Services	29,455	40,250	33,313	27,750	(12,500)	-31%
340 Advertising, Printing & Binding	-	-	-	-	-	0%
380 Rentals	-	3,800	-	-	(3,800)	-100%
Total Other Services and Charges (300-400)	29,455	44,050	33,313	27,750	(16,300)	-37%
TOTAL RECYCLING	56,135	74,800	59,563	59,500	(15,300)	-20%

PUBLIC WORKS

430 PUBLIC WORKS ADMINISTRATION

The Public Works Department is responsible for the maintenance of roads, storm sewers and traffic control devices throughout the Town. In addition, the Department is responsible for other support functions, including vehicle maintenance, parks and buildings maintenance, street cleaning, recycling, leaf and yard waste collection, snow and ice control, and installation of traffic control markings and devices which are more fully addressed in separate divisions. New facility construction and reconstruction of old facilities is presented in the Capital Improvements Fund (Fund 18). Replacement vehicles and equipment are also noted in the Capital Improvement budget.

The Public Works Budget is divided into various divisions such as snow control, traffic, vehicle maintenance, road maintenance, storm water and parks that will note expenses related to those functions. Staffing costs for some of the more specialized work such as vehicle maintenance remain with those divisions, otherwise all payroll and benefit costs have been moved to this division of Public Works.

Current staffing under this program includes:

- Public Works Superintendent,
- Public Works Administrative Assistant
- 3 Foremen
- 17 operators/laborers

430 Public Works Administration

- Provides for the general operations of the Department of Public Works, including the salaries, health insurance benefits, general operating supplies and uniforms for most of the Crew and Administration
- Moved salaries from other PW division under one code with implementation of ADP

Public Works 430 Public Works Administration	Actual 2024	Adopted Budget 2025	Projected Actual 2025	Proposed Budget 2026	Budget \$ Increase/ (Decrease)	Budget % Increase/ (Decrease)
Personal Services (100)	2,122,167	2,250,715	2,685,881	2,699,454	448,739	20%
Supplies (200)	19,325	45,100	29,800	46,600	1,500	3%
Other Services and Charges (300-400)	35,118	92,550	80,330	92,150	(400)	0%
Capital Purchases (700)	14,639	-	-	44,000	44,000	0%
Total Public Works Administration	2,191,249	2,388,365	2,796,011	2,882,204	493,839	21%
Personal Services (100)						
110 Salaries and Wages	1,466,712	1,500,700	1,923,979	1,931,960	431,260	29%
180 Overtime and Other Compensation	5,480	22,830	4,065	4,195	(18,635)	-82%
190 Personal Services - Benefits & Other	649,975	727,185	757,838	763,298	36,113	5%
Total Personal Services (100)	2,122,167	2,250,715	2,685,881	2,699,454	448,739	20%
Supplies (200)						
210 Office Supplies	3,864	7,800	4,000	7,800	-	0%
230 Fuel, Uniforms & Building Supplies	5,611	8,800	9,800	9,800	1,000	11%
240 Other Operating Supplies	2,347	3,000	3,000	3,000	-	0%
260 Small Tools and Minor Equipment	7,503	25,500	13,000	26,000	500	2%
260.2 Computers, Hardware, Software					-	0%
Total Supplies (200)	19,325	45,100	29,800	46,600	1,500	3%
Other Services and Charges (300-400)						
310 Professional Services	14,452	65,400	54,580	65,400	-	0%
320 Communication Costs	7,210	7,500	7,500	7,500	-	0%
340 Advertising, Printing & Binding	-	1,500	500	1,500	-	0%
370 Repairs and Maintenance Services	-	2,000	2,000	2,000	-	0%
380 Rentals	4,234	5,000	2,500	2,500	(2,500)	-50%
390 Bank Services, Charges & Fees	706	1,500	1,500	1,500	-	0%
420 Dues, Subscriptions and Memberships	534	900	750	750	(150)	-17%
440 Uniform Cleaning Services	6,965	6,250	8,500	8,500	2,250	36%
450 Contracted IT Services	-	-	-	-	-	0%
460 Meetings, Conferences & Continuing Education	1,017	2,500	2,500	2,500	-	0%
Total Other Services and Charges (300-400)	35,118	92,550	80,330	92,150	(400)	0%
Capital Purchases (700)						
740 Capital Purchases	14,639	-	-	44,000	44,000	0%
Total Capital Purchases (700)	14,639	-	-	44,000	44,000	0%
TOTAL PUBLIC WORKS ADMINISTRATION	2,191,249	2,388,365	2,796,011	2,882,204	493,839	21%

PUBLIC WORKS
432 SNOW AND ICE CONTROL

The snow and ice control program/division within Public Works provides for the winter maintenance (salting and plowing of snow) on the 110.1 miles of Town roads and 20.12 miles of state-owned roads. This State Road mileage encompasses all State roads in the Town with the exception of Route 19 and McKnight Road but does include their ramps. The Public Works Department also offers plowing to approximately 18 miles of private roads in times of heavy snowfall (6" + accumulation) upon request of all adjacent property owners.

The budget is based on the average number of snowfalls during the winter season. The Town obtains its annual allocations of road salt for our snow and ice control from two different sources, the North Hills COG joint Salt Bids and the Pennsylvania COSTARS program budgets are based on the per ton cost of salt in each contract.

432 Snow Removal

- Provides for the overtime anticipated in the coming snow season based on historical averages
- Includes monies for Salt to treat roads within the Town, including new relationship with SHACOG for purchases
- The 2024-2025 snow season was more significant than expected, the salt purchase number includes salt needed through the year as well as stocking the dome prior to winter next year

Information on the number of callouts for service is obtained from our records and snowfall totals are obtained from the National Weather Service. Please see the chart on the following page.

Public Works 432 Snow and Ice Control	Actual 2024	Adopted Budget 2025	Projected Actual 2025	Proposed Budget 2026	Budget \$	Budget %
					Increase/ (Decrease)	Increase/ (Decrease)
Personal Services (100)	4,566	77,670	-	-	(77,670)	-100%
Supplies (200)	478,830	565,750	592,745	857,250	291,500	52%
Other Services and Charges (300-400)	-	2,500	-	2,500	-	0%
Capital Purchases (700)	-	6,200	-	6,200	-	100%
Total Snow and Ice Control	483,396	652,120	592,745	865,950	213,830	33%
Personal Services (100)						
110 Salaries and Wages	-	-	-	-	-	0%
180 Overtime and Other Compensation	4,052	68,340	-	-	(68,340)	-100%
190 Personal Services - Benefits & Other	514	9,330	-	-	(9,330)	-100%
Total Personal Services (100)	4,566	77,670	-	-	(77,670)	-100%
Supplies (200)						
240 Other Operating Supplies	473,378	560,000	585,901	850,000	290,000	52%
250 Repairs and Maintenance Supplies	2,848	5,000	5,000	5,000	-	0%
260 Small Tools and Minor Equipment	2,603	750	1,844	2,250	1,500	200%
Total Supplies (200)	478,830	565,750	592,745	857,250	291,500	52%
Other Services and Charges (300-400)						
370 Repairs and Maintenance Services	-	2,500	-	2,500	-	0%
Total Other Services and Charges (300-400)	-	2,500	-	2,500	-	0%
Capital Purchases (700)						
740 Capital Purchases	-	6,200	-	6,200	-	100%
Total Capital Purchases (700)	-	6,200	-	6,200	-	0%
TOTAL SNOW AND ICE CONTROL	483,396	652,120	592,745	865,950	213,830	32.8%

Town of McCandless
 Department of Public Works
 Average Snow and Ice Control Summary

Winter Total								
Winter Season	Times Out	Salting	Plowing	Snowfall	Salt Tons	Brine Gal	Calcium	Anti-Skid
1993-1994	86	50	22					
1994-1995	29	19	3					
1995-1996	95	60	15	75				
1996-1997	50	34	1	30				
1997-1998	32	28	2	24				
1998-1999	49	28	13	39				
1999-2000	40	26	3	27	5,328	6,329	-	-
2000-2001	62	47	2	28	6,256		14	-
2001-2002	28	25	3	26	3,850	3,695	-	-
2002-2003	75	52	12	64	8,928	10,960	-	-
2003-2004	70	34	9	54	8,361	4,322	285	462
2004-2005	63	39	4	47	6,841	5,663	362	7
2005-2006	45	42	2	33	4,417	1,808	4	-
2006-2007	62	56	4	41	7,129	5,955	32	-
2007-2008	58	49	5	41	7,486	4,366	115	535
2008-2009	59	47	3	39	6,023	99	151	279
2009-2010	68	41	10	87	6,634	41,531	11	2
2010-2011	71	61	6	55	6,141	59,580	4	114
2011-2012	29	24	1	27	3,850	18,630	-	206
2012-2013	65	47	6	62	7,664	49,620	-	12
2013-2014	68	50	13	71	9,717	31,912	230	282
2014-2015	67	43	24	63	11,593	77,830	873	74
2015-2016	41	38	3	32	6,420	23,650	391	72
2016-2017	43	39	4	33	5,730	42,111	479	-
2017-2018	59	38	21	62	7,975	45,232	680	48
2018-2019	46	38	8	33	6,175	24,451	674	-
2019-2020	36	33	2	18	3,733	3,580	-	-
2020-2021	45	38	7	58	7,764	53,390	216	190
2021-2022	30	21	9	28	6,560	33,740	57	-
2022-2023	22	18	2	20	3,996	9,200	130	-
2023-2024	16	16	3	28	5,574	9,000	-	-
2024-2025	42	42	10	34	9239	10000	0	0
10 Year Average	46	36	9	42	6,966	34,510	373	67
20 Year Average	52	40	7	45	6,710	26,834	235	114
30 Year Average	53	39	7	41	5,286	18,588	157	76

PUBLIC WORKS
433 TRAFFIC CONTROL DIVISION

The Traffic Control Division provides for the continued in-house installation and maintenance of traffic control signage and devices throughout the Town. Currently, Town staff maintains over 4,000 advisory, regulatory, and street name signs and twenty-nine (29) signalized intersections in the Town, each of which has its own separate permit. Each of these permits requires specific signage and pavement markings. Five School Zone Speed Limit flashing light systems with time-based controls, One Solar Powered Pedestrian Crossing system with time- based controls located at Perry Highway and Hillvue Lane, One Solar Powered Pedestrian Crossing system with manually activated controls located at Cumberland Road and Pannier Road. The staff also performs traffic signal preventive maintenance and prepares inspection reports that are submitted to PennDOT. Private Contractors are currently used to perform more advanced repairs.

The employees in this program make signs in our shop to respond rapidly and efficiently to complaints of damaged, outdated, missing or vandalized signs. The Town continues a program of sign replacement based on its road program schedule and when needed because of damage or vandalism.

The Town will continue to partially out-source line stripping of roads, crosswalks, parking lots, and VASCAR lines in 2026, however we do have the inhouse ability to perform this as well. The Engineering line item contains costs for the required scheduled maintenance and upgrade work on any traffic signals that are not capital in nature.

Staffing:

- 2 Traffic Control Technicians

433 Traffic Signals

- Provides labor and benefits for 2 crew members to manage the 39+ traffic apparatus within the Town
- Includes sign making materials for roads and locations within the Town
- Includes Traffic Signal Parts and contract dollars for maintenance of the oldest signals within the Town
- Includes Electricity for Traffic Signals throughout Town

Public Works 433 Traffic Control Devices	Actual 2024	Adopted Budget 2025	Projected Actual 2025	Proposed Budget 2026	Budget \$ Increase/ (Decrease)	Budget % Increase/ (Decrease)
Personal Services (100)	233,129	247,100	-	-	(247,100)	-100%
Supplies (200)	33,845	58,900	51,700	62,900	4,000	7%
Other Services and Charges (300-400)	73,165	104,585	83,000	106,500	1,915	2%
Total Capital Purchases (700)	13,776	-	-	-	-	0%
Total Traffic Control Devices	353,915	410,585	134,700	169,400	(241,185)	-59%
Personal Services (100)						
110 Salaries and Wages	168,670	173,300	-	-	(173,300)	-100%
180 Overtime and Other Compensation	-	3,500	-	-	(3,500)	-100%
190 Personal Services - Benefits & Other	64,459	70,300	-	-	(70,300)	0%
Total Personal Services (100)	233,129	247,100	-	-	(247,100)	-100%
Supplies (200)						
230 Fuel	1,096	1,900	1,200	1,900	-	0%
240 Other Operating Supplies	5,221	22,500	22,500	22,500	-	0%
250 Repairs and Maintenance Supplies	10,448	25,000	15,000	25,000	-	0%
260 Small Tools and Minor Equipment	17,081	9,500	13,000	13,500	4,000	42%
Total Supplies (200)	33,845	58,900	51,700	62,900	4,000	7%
Other Services and Charges (300-400)						
310 Professional Services	23,539	35,500	33,000	35,500	-	0%
320 Communication Costs	-	650	-	-	(650)	-100%
340 Advertising, Printing & Binding	-	150	-	-	(150)	-100%
360 Utility Services	30,303	33,285	30,000	32,500	(785)	-2%
370 Repairs and Maintenance Services	19,323	35,000	20,000	38,500	3,500	10%
Total Other Services and Charges (300-400)	73,165	104,585	83,000	106,500	1,915	2%
Capital Purchases (700)						
740 Capital Purchases	13,776	-	-	-	-	0%
Total Capital Purchases (700)	13,776	-	-	-	-	0%
TOTAL TRAFFIC CONTROL DEVICES	353,915	410,585	134,700	169,400	(241,185)	-59%

PUBLIC WORKS
436 STORM SEWERS AND DRAINS

Throughout the year the Town performs maintenance on storm water and drainage facilities that are part of the streets based on regular inspection of the facilities. The public works staff adjust catch basins and repair short stretches of pipe associated with our road paving program. Substantial lengths of storm pipe and inlets, outlet structures, energy dissipation and other stormwater or management techniques are replaced, lined by contractors, or repaired under the Capital Improvements Program Fund Budget (Fund 18).

436 Storm Sewers

- Salaries have been moved to 430.
- Includes materials to perform internal maintenance work on the Stormwater System throughout the year.

Public Works 436 <i>Storm Sewers and Drains</i>	Actual 2024	Adopted	Projected	Proposed	Budget \$	Budget %
		Budget 2025	Actual 2025	Budget 2026	Increase/ (Decrease)	Increase/ (Decrease)
Personal Services (100)	14,500	22,600	-	-	(22,600)	-100%
Supplies (200)	4,334	8,200	8,500	8,500	300	4%
Other Services and Charges (300-400)	6,870	18,500	8,500	18,500	-	0%
Total Storm Sewers and Drains	25,704	49,300	17,000	27,000	(22,300)	-45%
Personal Services (100)						
110 Salaries and Wages	12,700	19,900	-	-	(19,900)	-100%
190 Personal Services - Benefits & Other	1,800	2,700	-	-	(2,700)	-100%
Total Personal Services (100)	14,500	22,600	-	-	(22,600)	-100%
Supplies (200)						
240 Other Operating Supplies	4,334	8,200	8,500	8,500	300	4%
Total Supplies (200)	4,334	8,200	8,500	8,500	300	4%
Other Services and Charges (300-400)						
310 Professional Services	6,870	18,000	8,000	18,000	-	0%
340 Advertising, Printing & Binding	-	500	500	500	-	0%
370 Repairs and Maintenance Services	-	-	-	-	-	0%
380 Rentals	-	-	-	-	-	0%
Total Other Services and Charges (300-400)	6,870	18,500	8,500	18,500	-	0%
TOTAL STORM SEWERS AND DRAINS	25,704	49,300	17,000	27,000	(22,300)	-45%

PUBLIC WORKS
437 REPAIRS OF VEHICLES AND MACHINERY

The vehicle maintenance division is responsible for the maintenance and inspection of approximately 60 pieces of major equipment (police vehicles, public works trucks, excavating and other equipment, leaf vacuum trucks, street sweeper and administrative vehicles) and numerous minor pieces of equipment. Work duties include operation of supply yard equipment and inclusion in snow and ice control operations. Continuance of in-house maintenance provides an immediate internal response to vehicle and equipment problems and failures as well as routine, scheduled maintenance capability which extends the life of the equipment. Emergency repairs undertaken during snow and ice control efforts permit the operation to continue during critical periods. Major repairs, such as chassis or frame straightening and work requiring equipment not available in the Town garage are accomplished by an outside service provider. The Town also performs routine maintenance on McCandless Franklin Park Ambulance Authority equipment.

Staffing Includes:

- 1 lead mechanic
- 2 mechanics

Except for fuel consumption all Town related vehicle activity is charged here. Vehicle Fuel budgets assume 2026 fuel prices may fluctuate.

437 Repairs of Vehicles and Machinery

- Provides for the labor and benefits for 3 crew members to manage the fleet operations within the Town.
- Includes the Vehicle Part costs to maintain Town Vehicles and Equipment, costs are expected to rise in 2026.
- This Department is responsible for managing the Fuel Pumps for the Town.

Public Works 437 Repairs of Vehicles and Machinery	Actual 2024	Adopted Budget 2025	Projected Actual 2025	Proposed Budget 2026	Budget \$ Increase/ (Decrease)	Budget % Increase/ (Decrease)
Personal Services (100)	349,400	341,005	354,770	339,872	(1,133)	0%
Supplies (200)	194,960	258,240	165,595	241,500	(16,740)	-6%
Other Services and Charges (300-400)	46,553	44,650	22,150	39,650	(5,000)	-11%
Capital Purchases (700)	57,089	-	-	-	-	0%
Total Repairs of Vehicles and Machinery	648,002	643,895	542,515	621,022	(22,873)	-4%
Personal Services (100)						
110 Salaries and Wages	252,412	240,500	260,850	247,742	7,242	3%
180 Overtime and Other Compensation	5	-	-	-	-	0%
190 Personal Services - Benefits & Other	96,983	100,505	93,920	92,130	(8,375)	-8%
Total Personal Services (100)	349,400	341,005	354,770	339,872	(1,133)	0%
Supplies (200)						
220 Operating Supplies	1,643	1,000	2,190	1,500	500	50%
230 Fuel, Uniforms & Building Supplies	61,732	84,000	84,000	90,000	6,000	7%
240 Other Operating Supplies	7,713	5,200	6,400	5,500	300	6%
250 Repairs and Maintenance Supplies	121,697	161,040	68,005	137,500	(23,540)	-15%
260 Small Tools and Minor Equipment	2,175	7,000	5,000	7,000	-	0%
260.2 Computers, Hardware, Software	-	-	-	-	-	0%
Total Supplies (200)	194,960	258,240	165,595	241,500	(16,740)	-6%
Other Services and Charges (300-400)						
310 Professional Services	906	2,650	150	2,650	-	0%
320 Communication Costs	955	1,000	-	-	(1,000)	-100%
370 Repairs and Maintenance Services	44,692	41,000	22,000	37,000	(4,000)	-10%
Total Other Services and Charges (300-400)	46,553	44,650	22,150	39,650	(5,000)	-11%
Capital Purchases (700)						
740 Capital Purchases	57,089	-	-	-	-	0%
Total Capital Purchases (700)	57,089	-	-	-	-	0%
TOTAL REPAIRS OF VEHICLES AND MACHINERY	648,002	643,895	542,515	621,022	(22,873)	-4%

PUBLIC WORKS

438 MAINTENANCE AND REPAIRS OF ROADS AND BRIDGES

All maintenance and improvements on Town roads and bridges not related to specific Capital Improvement Projects are performed in this Public Works division/program. Maintenance includes pothole patching, minor incidental repaving and milling along with roadside trimming. Capital construction projects such as the Town's road paving and drainage improvement programs are presented in Fund 18, the Capital Improvements Program Fund.

There are currently ten lane miles of right of way trimming being addressed as well as ongoing response to new areas of overgrowth. Guiderail is replaced yearly under contract. Any shoulder repair is accomplished on an as needed basis using stockpiled milled asphalt. The current policy of curbing streets in the Town reduces shoulder repair to a nominal level. In-house labor, equipment rental and small contract assistance support this program.

438 Maintenance of Roads and Bridges

- Includes materials to perform small maintenance jobs on the roads throughout the year, including potholes, landscaping, line striping and guiderail repairs.

Public Works 438 Maint and Repairs of Roads/Bridges	Actual 2024	Adopted	Projected	Proposed	Budget \$	Budget %
		Budget 2025	Actual 2025	Budget 2026	Increase/ (Decrease)	Increase/ (Decrease)
Personal Services (100)	-	-	-	-	-	0%
Supplies (200)	5,951	20,000	7,000	15,000	(5,000)	-25%
Other Services and Charges (300-400)	18,949	26,700	20,758	29,000	2,300	9%
Capital Purchases (700)	17,850	-	-	-	-	0%
Total Maint and Repairs of Roads/Bridges	42,750	46,700	27,758	44,000	(2,700)	-6%
Personal Services (100)						
110 Salaries and Wages	-	-	-	-	-	0%
180 Overtime and Other Compensation	-	-	-	-	-	0%
190 Personal Services - Benefits & Other	-	-	-	-	-	0%
Total Personal Services (100)	-	-	-	-	-	0%
Supplies (200)						
240 Other Operating Supplies	5,679	15,000	2,000	10,000	(5,000)	-33%
260 Small Tools and Minor Equipment	272	5,000	5,000	5,000	-	0%
Total Supplies (200)	5,951	20,000	7,000	15,000	(5,000)	-25%
Other Services and Charges (300-400)						
310 Professional Services	3,292	5,500	-	5,500	-	0%
370 Repairs and Maintenance Services	223	15,200	8,758	11,500	(3,700)	-24%
380 Rentals	15,434	6,000	12,000	12,000	6,000	100%
Total Other Services and Charges (300-400)	18,949	26,700	20,758	29,000	2,300	9%
Capital Purchases (700)						
740 Capital Purchases	17,850	-	-	-	-	0%
Total Capital Purchases (700)	17,850	-	-	-	-	0%
TOTAL MAINT AND REPAIRS OF ROADS/BRIDGES	42,750	46,700	27,758	44,000	(2,700)	-6%

PUBLIC WORKS
OTHER SERVICES
446 STORMWATER MANAGEMENT AND FLOOD CONTROL

The Town owns over 60 public stormwater management facilities. They vary in age and size, but each plays a critical role in stormwater control in the Town. Each facility requires regular inspection and maintenance which is performed by Town staff. We continue to actively participate in stormwater management on a regional basis through the North Hills Council of Governments (NHCOG).

The Town will continue in its efforts to inspect, maintain, and update facilities with the help of its town engineer. Engineering costs are associated with MS-4 inventory work, mapping and monitoring to meet more stringent MS-4 permitting guidelines, preparation of specifications for updates to facilities, and troubleshooting that is not considered capital in nature.

Street Sweeping costs have been moved to this program as it is directly related to our compliance with the MS4 permit. Street sweeping occurs at strategic times during the year. Sweeping will begin at winter's end (approximately April 1), again in late summer to contribute toward water quality in streams, and finally in late fall to clean off catch basins of leaves and debris. Street sweeping will also occur following significant storm events. Also included here are limited costs for volunteer stream/roadside cleanups in the spring and fall and other Environmental Activities Committee costs (\$1000).

In addition, there are funds budgeted in the Capital Improvement Plan to expand our efforts in flood control and for MS4 compliance.

446 Environmental (MS4)

- Includes the costs of the Street Sweeper operations
- Includes Engineering Inspection costs for MS4 and other maintenance design projects related to MS4
- Includes costs for detention facility maintenance
- Includes Public Education dollars per MS4 guidelines

Public Works 446 Storm Water Mgmt and Flood Control	Actual 2024	Adopted Budget 2025	Projected Actual 2025	Proposed Budget 2026	Budget \$ Increase/ (Decrease)	Budget % Increase/ (Decrease)
Personal Services (100)	-	-	-	-	-	0%
Supplies (200)	7,963	17,200	13,200	17,500	300	2%
Other Services and Charges (300-400)	47,800	97,000	82,500	85,000	(12,000)	-12%
Capital Purchases (700)	53,239	-	-	-	-	0%
Total Storm Water Mgmt and Flood Control	109,001	114,200	95,700	102,500	(11,700)	-10%
Personal Services (100)						
110 Salaries and Wages	-	-	-	-	-	0%
190 Personal Services - Benefits & Other	-	-	-	-	-	0%
Total Personal Services (100)						0%
Supplies (200)						
230 Diesel Fuel (Street Sweeper)	2,103	2,500	2,500	2,500	-	0%
240 Other Operating Supplies	860	8,700	8,700	9,000	300	3%
250 Repairs and Maintenance Supplies	5,000	6,000	2,000	6,000	-	0%
Total Supplies (200)	7,963	17,200	13,200	17,500	300	2%
Other Services and Charges (300-400)						
310 Professional Services	45,437	79,500	72,500	75,000	(4,500)	-6%
340 Advertising, Printing & Binding	-	500	1,000	1,000	500	100%
360 Utility Services	-	1,000	1,000	1,000	-	0%
370 Repairs and Maintenance Services	2,363	16,000	8,000	8,000	(8,000)	-50%
Total Other Services and Charges (300-400)	47,800	97,000	82,500	85,000	(12,000)	-12%
Capital Purchases (700)						
740 Capital Purchases	53,239	-	-	-	-	0%
Total Capital Purchases (700)	53,239					0%
TOTAL STORM WATER MGMT AND FLOOD CONTI	109,001	114,200	95,700	102,500	(11,700)	-10%

CULTURE AND RECREATION

451 CULTURE

The McCandless/Northern Allegheny Heritage and Cultural Center is a unique department of the Town providing a historical perspective on our community. Approximately twenty dedicated volunteers serve as staff of the Heritage Center, coordinated by our Parks and Recreation Director and managed by the Financial Development and Promotional Committee (FDPC). A consultant occasionally assists the Town regarding preservation and display of the collection.

Costs associated with coordination and ongoing operations of the Heritage Center are budgeted here. The FDPC's goal is to hold regular programs and hold fundraising events to build a capital reserve and offset operating expenses. Additional funds have been included to assist with the fundraising activities in 2026.

451 Culture

- Provides for the ongoing operations of the Town's Heritage Center Museum including utilities, operating supplies, fundraising efforts, and general maintenance.

<i>Culture and Recreation</i>		Actual 2024	Adopted Budget 2025	Projected Actual 2025	Proposed Budget 2026	Budget \$ Increase/ (Decrease)	Budget % Increase/ (Decrease)
451	<i>Culture</i>						
Personal Services (100)		-	-	-	-	-	0%
Supplies (200)		1,802	13,400	10,213	12,400	(1,000)	-7%
Other Services and Charges (300-400)		16,355	17,650	10,807	16,850	(800)	-5%
Total Culture		18,157	31,050	21,020	29,250	(1,800)	-6%
Personal Services (100)							
110	Salaries and Wages	-	-	-	-	-	0%
190	Personal Services - Benefits & Other	-	-	-	-	-	0%
Total Personal Services (100)		-	-	-	-	-	0%
Supplies (200)							
210	Office Supplies	353	1,400	1,213	1,400	-	0%
230	Fuel	1,037	1,500	500	1,500	-	0%
240	Other Operating Supplies	413	8,500	8,500	9,500	1,000	12%
260	Small Tools and Minor Equipment	-	2,000	-	-	(2,000)	-100%
Total Supplies (200)		1,802	13,400	10,213	12,400	(1,000)	-7%
Other Services and Charges (300-400)							
310	Professional Services	2,652	6,650	2,707	6,750	100	2%
320	Communication Costs	327	600	600	600	-	0%
340	Advertising, Printing & Binding	8,599	3,000	3,000	3,000	-	0%
360	Utility Services	3,802	4,550	3,250	4,250	(300)	-7%
370	Repairs and Maintenance Services	-	1,000	-	1,000	-	0%
420	Dues, Subscriptions and Memberships	250	850	250	250	(600)	-71%
460	Meetings, Conferences & Continuing Education	725	1,000	1,000	1,000	-	0%
Total Other Services and Charges (300-400)		16,355	17,650	10,807	16,850	(800)	-5%
TOTAL CULTURE		18,157	31,050	21,020	29,250	(1,800)	-6%

CULTURE AND RECREATION

454 PARKS

The Public Works Department maintains approximately 200 acres of passive and active recreational areas. Public Works full-time and seasonal staff work daily during the spring, summer and fall to care for existing recreational facilities including ball fields, pickleball courts, soccer fields, tennis courts, and play areas. Funds are budgeted for up to 2 seasonal workers to provide additional workforce during the construction season.

Maintenance and Repair Services on all recreation facilities will continue during 2026.

A number of larger projects can be found in the Capital Improvement Budget.

Staffing Includes:

- 1 Full Time Parks and Recreation Director

454 Parks

- Includes Recreation, Ball Field, Park Apparatus and Maintenance Supply costs for the Town's Parks, Fields and Trails
- Includes small park improvements
- Includes the utility costs for the Town's Recreational Facilities and general repairs for plumbing and electrical systems
- Provides for the repairs to the parking lots and repairs to the park pavilions
- Provides for additional investment in park infrastructure

Culture & Recreation 454 Parks	Actual 2024	Adopted Budget 2025	Projected Actual 2025	Proposed Budget 2026	Budget \$ Increase/ (Decrease)	Budget % Increase/ (Decrease)
Personal Services (100)	40,537	45,620	86,463	97,351	51,731	113.4%
Supplies (200)	40,300	86,400	65,318	98,200	11,800	13.7%
Other Services and Charges	11,359	63,300	49,600	79,600	16,300	25.8%
Capital Purchases (700)	-	4,000	-	4,000	-	0.0%
Total Parks	92,196	199,320	201,380	279,151	79,831	40.1%
Personal Services (100)						
110 Salaries and Wages	37,620	42,250	50,536	62,500	20,250	47.9%
190 Personal Services - Be	2,917	3,370	35,927	34,851	31,481	934.2%
Total Personal Services (100)	40,537	45,620	86,463	97,351	51,731	113.4%
Supplies (200)						
220 Operating Supplies	2,107	2,600	2,000	2,200	(400)	0.0%
240 Other Operating Supp	38,193	82,300	62,318	94,500	12,200	14.8%
260 Small Tools and Minor	-	1,500	1,000	1,500	-	0.0%
Total Supplies (200)	40,300	86,400	65,318	98,200	11,800	13.7%
Other Services and Charges (300-400)						
310 Professional Services	3,305	-	-	-	-	0.0%
340 Advertising, Printing &	82	1,000	1,000	2,500	1,500	150.0%
360 Utility Services	5,654	6,800	6,100	6,600	(200)	-2.9%
370 Repairs and Maintena	2,318	55,500	42,500	70,500	15,000	27.0%
Total Other Services and Charge	11,359	63,300	49,600	79,600	16,300	25.8%
Capital Purchases (700)						
740 Capital Purchases	-	4,000	-	4,000	-	0.0%
Total Capital Purchases (700)	-	4,000	-	4,000	-	0.0%
TOTAL PARKS	92,196	199,320	201,380	279,151	79,831	40.1%

CULTURE AND RECREATION

456 LIBRARY

The Town is one of five communities supporting the Northland Public Library which operates as a multi-municipal authority. The other communities that support Northland are Bradford Woods Borough, Franklin Park Borough, Marshall Township and Ross Township. Each community is represented on the Authority Board. The library undertakes special activities and services which include:

-Reference service	-Adult lectures and discussions
-Summer reading programs for all ages	-Interlibrary loan books and films
-Film series	-Teen collections & programs
-Preschool story hours	-Homebound library services
-Computer accessibility	-Book Mobile service
-Semi-annual used book sale	-Computer classes
-Computer, internet and Wi-Fi access	- Workforce Development

There are also special collections at the library which include:

- Large print books for adults
- Business newspapers, magazines, and online resources
- Audio and video recordings in various formats
- Downloadable e-books, music, magazines and videos, streaming music and videos
- Online tools for language learning & ESL, genealogy, auto repair and more: use in the library or from home
- Northland Historical Image Collection
- American Girl Dolls, Board Games, Take Home Science Boxes, Video Games, Themed Backpacks, Wi-Fi Hotspots and Virtual Reality Headsets

Municipal support for the library is calculated using a formula based upon circulation. The payment from each municipality shall be percentage obtained by adding:

- the ratio each municipality's population bears to the total of the population of all participating municipalities multiplied by .20;
- the ratio each municipality's assessed valuation bears to the total of the assessed valuation of all participating municipalities multiplied by .20;
- the ratio each municipality's circulation and usage bears to the total of the circulation and usage of all participating municipalities multiplied by .60

456 Library

- The Library requested approximately a 3.6% increase from 2025 based on the formula and their overall annual budget.

<i>Culture & Recreation</i> 456 Library	Actual 2024	Adopted	Projected	Proposed	Budget \$	Budget %
		Budget 2025	Actual 2025	Budget 2026	Increase/ (Decrease)	Increase/ (Decrease)
Contributions, Grants and Subsidies (500)	671,342	692,155	692,155	717,063	24,908	4%
Total Library	671,342	692,155	692,155	717,063	24,908	4%

Contributions, Grants and Subsidies (500)						
520 Contributions	671,342	692,155	692,155	717,063	24,908	4%
Total Contributions, Grants and Subsidies (500)	671,342	692,155	692,155	717,063	24,908	4%
TOTAL LIBRARY	671,342	692,155	692,155	717,063	24,908	4%

CULTURE AND RECREATION

457 COMMUNITY EVENTS

This program includes funds for several events to bring the community together and provide interaction with Town Elected Officials and Staff. These events include an annual Community Day, the police department's National Night Out, Winterfest as well as all of the celebrations that will take place for the McCandless 175 anniversary. A priority of Council and Administration is to improve community engagement and creating a strong sense of community.

457 Community Events

- Includes limited overtime for weekend duties for town staff (primarily public works crew members and patrol officers)
- Provides for Community Day Expenses as well as limited National Night Out, Winterfest, and other event costs for 2026 (Refreshments, shuttle services, Entertainment, Advertising, Equipment Rental, etc.)
- Provides for McCandless 175 Funding
- Allows for additional funding for coordinating Town events at the discretion of the Town Manager

Culture & Recreation		Actual	Adopted	Projected	Proposed	Budget \$	Budget %
457	Community Celebrations	2024	Budget 2025	Actual 2025	Budget 2026	Increase/ (Decrease)	Increase/ (Decrease)
Personal Services (100)		7,653	39,715	-	-	(39,715)	-100.0%
Supplies (200)		14,709	35,400	27,065	42,500	7,100	20.1%
Other Services and Charges (300-400)		40,887	45,550	48,170	61,450	15,900	34.9%
Total Community Celebrations		63,249	120,665	75,235	103,950	(16,715)	-13.9%
Personal Services (100)							
110	Salaries and Wages	5,035	21,900	-	-	(21,900)	100.0%
180	Overtime and Other Compensation	2,010	12,600	-	-	(12,600)	-100.0%
190	Personal Services - Benefits & Other	608	5,215	-	-	(5,215)	-100.0%
Total Personal Services (100)		7,653	39,715	-	-	(39,715)	-100.0%
Supplies (200)							
210	Office Supplies	283	350	350	500	150	42.9%
220	Operating Supplies	161	3,000	1,000	3,000	-	0.0%
230	Fuel	-	-	-	-	-	0.0%
238	Uniform Clothing	-	1,500	715	1,500	-	-
240	Other Operating Supplies	14,265	30,550	25,000	37,500	6,950	22.7%
250	Repairs and Maintenance Supplies	-	-	-	-	-	0.0%
Total Supplies (200)		14,709	35,400	27,065	42,500	7,100	20.1%
Other Services and Charges (300-400)							
310	Professional Services	28,516	29,250	28,750	41,500	12,250	41.9%
340	Advertising, Printing & Binding	387	2,700	1,000	2,500	(200)	-7.4%
380	Rentals	11,531	12,750	17,450	17,000	4,250	33.3%
390	Bank Services, Charges & Fees	454	450	450	450	-	0.0%
460	Meetings, Conferences & Continuing Education	-	400	520	-	(400)	-100.0%
Total Other Services and Charges (300-400)		40,887	45,550	48,170	61,450	15,900	34.9%
TOTAL COMMUNITY CELEBRATIONS							
		63,249	120,665	75,235	103,950	(16,715)	-13.9%

491	<i>Refunds of Prior Year Revenues</i>	Actual	Budget	Projected	Proposed	Budget \$	Budget %
		2024	2025	Actual 2025	Budget 2026	Increase/ (Decrease)	Increase/ (Decrease)
Refunds of Prior Year Revenues(491)							
	Property Tax Refunds	1,541	2,000	1,636	2,000	-	0.0%
	Earned Income Tax Refunds	106,578	145,000	142,471	145,000	-	0.0%
	Business Privilege Tax Refunds	5,794	7,500	7,086	7,100	(400)	-5.3%
	Local Services Tax Refunds	1,303	2,000	1,467	1,500	(500)	-25.0%
	TOTAL REFUNDS OF PRIOR YEAR REVENUES	115,216	156,500	152,661	155,600	(900)	-0.6%

TOTAL EXPENDITURES

492	<i>Transfers to Other Funds</i>	Actual	Actual	Budget	Projected	Proposed	Budget \$	Budget %
		2023	2024	2025	Actual	Budget	Increase/ (Decrease)	Increase/ (Decrease)
Transfers to Other Funds								
	Transfer to Capital Improvement Fund	2,240,835	2,500,000	2,500,000	2,500,000	2,500,000	-	0%
	Transfer to Transportation District Fund	-	-	-	-	-	-	0%
Total Transfers to Other Funds		2,240,835	2,500,000	2,500,000	2,500,000	2,500,000	-	0%

TOTAL EXPENDITURES AND TRANSFERS

REVENUE LESS EXPENDITURES

Special Funds

18 Capital Improvements Program Fund

The Capital Improvements Program Fund (CIP) provides funding for major projects, equipment purchases and infrastructure improvements that have longer expected useful life compared to more maintenance-oriented projects and purchases paid from the Town's general operating budget. Funding for the Capital Improvement program comes first from a transfer from the General Fund calculated from prior year's annual revenue in excess of expenditures, then reserves, interest earnings and state or federal government funding received.

Facilities and projects that may be included in this program include construction or replacement of storm water drainage and management systems, milling and repaving or rebuilding of Town roads, purchases of land for public purposes, installation of recreation facilities, and major renovation and construction of Town owned buildings and structures. The purchases of large pieces of equipment with a longer useful life will also be purchased here rather than the General Fund.

The Town's Home Rule Charter requires the submission of a proposed five-year spending plan for Capital Improvement funds. Annually, a sizable portion of the CIP Fund is devoted to the resurfacing and reconstruction of Town roads. Other projects and purchases are reviewed on an ongoing basis with input from Department Directors and the Town Engineer. Projects are added as needed and then prioritized by year. We continue to find some of this planning more difficult due to inflationary pricing, supply chain disruptions, and resulting extended delivery times. As a result, we are shifting these recommended projects/purchases as much as possible to arrive at a consistent funding plan from year to year.

In recent years, we noted a concern about the ability to sustain the funding for the CIP Fund. That funding exception has been extended due to the receipt of the ARPA funds and better than anticipated revenues in recent years. A more dependable long- range solution is still needed if we plan to address flooding issues in addition to MS4 compliance, while continuing to fund other capital projects as we have done in the past. We continue to monitor discussions occurring at the state level as they relate to the proposed changes to the tax structure that impact the Liquid Fuels funding which pays for 60-65% of the annual road paving program.

The remaining Committed Fund Balance is held for future capital construction projects planned in the 5-year Capital Budget.

2026 Proposed Budget
Capital Improvements Program Fund
Town of McCandless

								Proposed Budget 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030
		Amended Budget 2023	Actual 2023	Adopted Budget 2024	Actual 2024	Adopted Budget 2025	Projected 2025					
REVENUES												
Non-Tax Revenue												
18,341,030	Interest Earnings	\$ 70,000	\$ 175,639	\$ 70,000	\$ 135,000	\$ 70,000	\$ 100,190	\$ 100,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
	Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Grant Revenue											
	Multi Modal - Sidewalks	395,935	406,048	-	-	142,413	142,413	-	250,000	-	250,000	250,000
	State Grant - Traffic Cameras LPRs	-	-	-	-	50,000	50,000	-	-	-	-	-
	ARLE and Green Light GO - Traffic Signals	638,985	-	1,351,485	511,483	656,000	-	1,223,360	300,000	-	320,000	320,000
	Multi Modal - Grubbs Sidewalks	-	62,618	-	-	-	250,000	-	-	-	-	-
	LSA - Local Services Account - HVAC/Windows	500,000	-	100,000	500,000	-	500,000	-	250,000	250,000	-	-
	Grant Leaf Trucks	-	-	-	-	-	-	-	200,000	200,000	-	-
	GTRP - Masterplan Parks & Trails	-	-	-	-	98,931	-	98,931	-	-	-	-
	GDEF - Wall Park	250,000	248,000	-	2,000	-	-	-	-	-	-	-
	CITF - Devilin Tennis Courts	-	-	-	-	98,000	-	-	-	-	-	-
	Grant Revenue	1,784,920	716,666	1,451,485	1,013,483	1,017,344	890,603	1,572,291	1,000,000	450,000	570,000	570,000
Interfund Transfers In												
	General Fund	2,240,835	2,240,835	2,500,000	2,500,000	2,500,000	2,500,000	2,250,000	2,000,000	1,750,000	1,500,000	1,500,000
	Transportation District Fund	124,700	124,700	124,700	124,700	124,700	124,700	124,700	124,700	124,700	124,700	-
	State Highway Aid Fund	885,300	898,469	891,020	901,067	877,650	-	847,700	839,500	831,400	823,400	-
	Total Interfund Transfers In	3,250,835	3,264,004	3,515,720	3,525,767	3,502,350	2,624,700	3,222,400	2,964,200	2,706,100	2,448,100	1,500,000
TOTAL REVENUES		5,105,755	4,156,309	5,037,205	4,674,250	4,589,694	3,615,493	4,894,691	3,999,200	3,191,100	3,053,100	2,105,000
EXPENDITURES												
General Government												
	Other Administration Projects	400,200	399,039	-	-	330,000	200,399	50,000	250,000	-	250,000	250,000
	Building and Plant	1,012,800	323,916	845,900	835,870	938,200	378,000	535,000	250,000	250,000	-	-
	Total General Government	1,413,000	722,955	845,900	835,870	1,268,200	578,399	585,000	500,000	250,000	250,000	250,000
Public Works												
	General Administration	665,000	192,112	680,500	352,232	1,383,600	983,052	950,000	758,000	578,000	355,000	355,000
	Snow Removal	30,000	30,538	64,000	34,980	64,000	34,980	25,000	35,000	35,000	35,000	35,000
	Traffic Control Devices	551,485	129,253	1,346,730	686,843	1,345,000	830,000	1,530,000	425,000	-	400,000	400,000
	Storm Sewers and Drains	2,198,000	1,006,025	2,198,000	1,517,212	500,000	-	765,000	1,400,000	300,000	300,000	300,000
	Roads and Bridges	1,250,000	1,196,238	1,250,000	1,232,127	1,500,000	1,347,190	1,687,000	1,500,000	1,500,000	1,500,000	1,500,000
	Storm Water Management & Flood Control	697,500	167,948	338,000	258,090	80,000	80,000	205,000	120,000	370,000	120,000	120,000
	Total Public Works	5,391,985	2,722,114	5,877,230	4,081,484	4,872,600	3,275,222	5,162,000	4,238,000	2,783,000	2,710,000	2,710,000
Culture and Recreation												
	Parks	578,500	444,652	331,000	122,880	350,000	240,000	725,000	-	-	-	-
	Total Culture and Recreation	578,500	444,652	331,000	122,880	350,000	240,000	725,000	-	-	-	-
TOTAL EXPENDITURES		7,383,485	3,889,721	7,054,130	5,040,234	6,490,800	4,093,621	6,472,000	4,738,000	3,033,000	2,960,000	2,960,000
FUND BALANCE, JANUARY 1		3,398,512	3,398,512	3,665,101	3,665,101	3,299,117	3,040,819	2,562,691	985,382	246,582	404,682	-
FUND BALANCE, DECEMBER 31		1,120,782	3,665,101	1,648,176	3,299,117	-	2,562,691	985,382	246,582	404,682	497,782	(855,000)

Capital Improvements Program Fund
Town of McCandless
2026 - 2030

Classification	2026 Project	2025 Budget	2025 Projected	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Other Administration Projects								
Sidewalks	North Meadows ADA	315,000	197,820	-	-	-	-	-
Sidewalks	Devlin Park Pickleball Sidewalk	15,000	2,579	-	-	-	-	-
Sidewalks	Future Projects	-	-	50,000	250,000	250,000	250,000	300,000
Building and Plant								
Town Hall Improvements	Windows	448,200	48,000	-	-	-	-	-
Town Hall Improvements	Generator Replace + Electrical	390,000	200,000	190,000.00	-	-	-	-
Town Hall Improvements	Flooring @ 9955 Grubbs	100,000	80,000	40,000.00	-	-	-	-
Town Hall Improvements	Future Projects	-	50,000	250,000	950,000	250,000	100,000	150,000
	Engineering			55,000				
General Administration								
Large Equipment	2023 10-Ton (2) February	485,400	368,688	-	-	-	-	-
	2024 10-Ton (1) October	242,700	192,080	-	-	-	-	-
	2025 10-Ton (2) October	242,700	-	430,000	255,000	260,000	260,000	270,000
	Leaf Truck - Full Size	318,000	340,260	345,000	350,000	355,000	-	-
	Future Equipment Purchases	-	-	175,000	-	185,000.00	-	150,000.00
	F250 Pick-up 4x4 - Mechanics	94,800	82,024	-	-	-	95,000.00	-
Snow Removal								
Large Equipment	Snow Plow, Hitch and Spreader (2)	64,000	34,980	25,000	35,000	35,000	35,000	40,000
Traffic Control Devices								
Traffic Cameras	LPR Multiple Intersections	100,000	80,000	100,000	50,000	-	-	50,000
	ARLE	325,000	300,000	-	325,000	-	350,000	-
	Green Light GO	820,000	350,000	1,300,000	-	500,000	-	500,000
	Engineering	100,000	100,000	130,000	50,000	100,000	50,000	100,000
Storm Sewers and Drains								
Stormwater Drainage Improvements	Various Locations	500,000	-	75,000	300,000	300,000	325,000	350,000
Culvert Rehabilitation	Oak Ridge	-	-	400,000	700,000	-	-	-
Culvert Rehabilitation	Future Projects	-	-	270,000	300,000	400,000	450,000	450,000
	Engineering			20,000				
Maintenance & Repairs of Town Roads								
Resurfacing & Reconstruction of Town Roads	Various Locations	1,500,000	1,347,190	1,687,000	1,700,000	1,800,000	1,900,000	2,000,000
Stormwater Mgmt & Flood Control								
Storm Water Detention Facilities	Various Locations	80,000	80,000	180,000	200,000	220,000	240,000	260,000
PRP Best PMP: Stream Bank Restoration	Pine Creek & North Park (undetermined)	-	-	-	-	-	-	-
PRP Best PMP: Stream Bank Restoration	Lowries Run (undetermined)	-	-	-	-	-	-	-
PRP Best PMP: Stream Bank Restoration	Gerty's Run (undetermined)	-	-	-	-	-	-	-
VMP Future Projects	Various Locations				250,000	350,000	400,000	200,000
VMP Study	Engineering			25,000				
Parks & Recreation								
Drainage Improvements (various)	Wall Park Culvert Replacement	130,000	130,000	-	50,000	-	50,000	50,000
Cameras for Parks	Multiple locations	-	-	100,000	-	-	10,000	-
Master Park and Trail Feasibility Plan	(future comp plan)	120,000	110,000	-	-	-	120,000	-
Recycle Center	(undetermined)	100,000	-	-	100,000	-	-	-
Devlin Park Improvements				25,000	100,000	-	45,000	-
Wall Park Improvements		-	-	80,000	-	45,000	-	45,000
Vestal Park		-	-	50,000	-	-	-	-
Potter Park Improvements		-	-	-	40,000	45,000	-	50,000
Playground Apparatus				170,000				
Construction Materials				150,000				
Pontiac Park		-	-	150,000	-	-	-	-
	Total Capital Improvements Project Fund	6,490,800	4,093,621	6,472,000	6,005,000	5,095,000	4,680,000	4,965,000

Special Funds

15 Transportation District Fund

In 1992, the Town of McCandless created a Transportation Partnership District under the Transportation Partnership Act of 1985, as amended in 1986. Under this legislation, state, local and federal funds allocated through the state may be spent to establish infrastructure for new and existing development.

Following extensive planning efforts, five projects were planned within a Three-Phase District Improvement Project. Phase I consisted of the reconstruction and signalization of the intersection at Duncan Avenue and Babcock Boulevard, the reconstruction of the Cumberland Road and Babcock Boulevard intersection and the extension and attachment of Duncan Avenue (East) to McKnight Road. Phase II included the widening and signalization of the McKnight Road and new Duncan East intersection. Phase III provided for the construction of Duncan Avenue (West) as a local access road from McKnight Road approximately one-half mile through property along McKnight Road from the North Allegheny School District property to just north of the Perrymont Road intersection.

Transfers of annual assessments are made to the Capital Improvements Program Fund to fund capital projects in that area.

2026 Proposed Budget
Special Revenue Funds - Transportation District Fund
Town of McCandless

	Actual 2022	Actual 2023	Actual 2024	Adopted Budget 2025		Projected 2025	Proposed 2026 Budget	Projected 2027	Projected 2028	Projected 2029	Projected 2030
REVENUES											
Non-Tax Revenue											
Interest Earnings	\$ 4,594	\$ 21,321	\$ 20,752	\$ 10,000	\$ 20,200		\$ 10,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Assessments											
Assessments	118,250	118,251	118,250	118,250	118,250		108,830	108,830	108,830	108,830	68,850
LERTA	6,414	6,414	6,414	6,415	6,415		6,415	6,415	6,415	6,415	-
Total Assessments	124,664	124,665	124,664	124,665	124,665		115,245	115,245	115,245	115,245	68,850
Interfund Transfers In											
General Fund	-	-	-	-	-		-	-	-	-	-
TOTAL REVENUES	129,258	145,986	145,416	134,665	144,865		125,245	119,245	119,245	119,245	72,850
EXPENDITURES											
Interfund Transfers Out											
Capital Improvements Projects Fund	124,700	124,700	124,700	124,700	124,700		124,700	124,700	124,700	124,700	124,700
TOTAL EXPENDITURES	124,700	124,700	124,700	124,700	124,700		124,700	124,700	124,700	124,700	124,700
FUND BALANCE, JANUARY 1	582,291	586,849	591,299	608,135	608,135		628,300	628,846	623,391	617,936	612,481
FUND BALANCE, DECEMBER 31	586,849	608,135	612,015	618,100	628,300		628,846	623,391	617,936	612,481	560,631

Special Funds

19 Street, Water and Sewer Assessment Fund

Fund 19 serves to advance costs to projects which provide initial water, sewer, sidewalk or street infrastructure to existing properties within the Town. The funds are returned by assessments levied against the properties benefited.

2026 Proposed Budget
Special Revenue Funds - Street, Water, and Sewer Assessment Fund
Town of McCandless

	Actual 2022	Actual 2023	Adopted Budget 2024	Projected 2024	2025 Budget	Projected 2025	Proposed Budget 2026	Projected 2027	Projected 2028	Projected 2029
REVENUES										
Non-Tax Revenue										
Interest Earnings	\$ 7,565	\$ 15,080	\$ 15,000	\$ 36,700	\$ 20,000	\$ 20,579	\$ 20,000	\$ 5,000	\$ 5,000	\$ 5,000
TOTAL REVENUES	7,565	15,080	15,000	36,700	20,000	20,579	20,000	5,000	5,000	5,000
Interfund Transfers Out										
General Fund (Demolition Liens)	20,000	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	20,000	-	-	-	-	-	-	-	-	-
FUND BALANCE, JANUARY 1	827,313	814,878	829,958	829,958	866,658	886,658	907,237	927,237	932,237	937,237
FUND BALANCE, DECEMBER 31	814,878	829,958	844,958	866,658	886,658	907,237	927,237	932,237	937,237	942,237

* Restricted for possible future use with PA DOT \$391,000 (2019-2020)

Special Funds

35 State Highway Aid Fund

Each year, the Town receives an allocation from the Commonwealth for road and drainage maintenance, construction and public works equipment. This allocation is based upon the miles of roads maintained and population applied to a standard distribution formula employed by the state. The funds come in two parts, one based upon dedicated Town roads and two, the former state roads that had been accepted by the Town as part of the state's Turnback program. The funds are derived from the state tax on gasoline. The funds are historically used as a funding source to pay for a portion of the Town's Road Paving Program within Fund 18 (Capital Improvements Program) each year.

2026 Proposed Budget
Special Revenue Funds - State Highway Aid Fund
Town of McCandless

	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Adopted Budget 2025</u>	<u>Projected 2025</u>	<u>Proposed 2026 Budget</u>	<u>Projected 2027</u>	<u>Projected 2028</u>	<u>Projected 2029</u>	<u>Projected 2030</u>
REVENUES										
Non-Tax Revenue										
Interest Earnings	\$ 11,285	\$ 12,242	\$ 15,000	\$ 18,050	\$ 10,000	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
State Shared Revenue and Entitlements										
Liquid Fuels Allocation	835,635	859,427	849,220	856,217	840,850	830,000	824,100	807,700	799,600	791,600
Turnback Funds	26,800	26,800	26,800	26,800	26,800	26,800	26,800	26,800	26,800	26,800
Total State Shared Revenue and Entitlements	862,435	886,227	876,020	883,017	867,650	856,800	842,700	834,500	826,400	818,400
TOTAL REVENUES	873,720	898,469	891,020	901,067	877,650	866,800	847,700	839,500	831,400	823,400
EXPENDITURES										
Interfund Transfers Out										
Capital Improvements Projects Fund	873,720	898,469	891,020	901,067	877,650	866,800	847,700	839,500	831,400	823,400
TOTAL EXPENDITURES	873,720	898,469	891,020	901,067	877,650	866,800	847,700	839,500	831,400	823,400
FUND BALANCE, JANUARY 1	-	-	-	-	-	-	-	-	-	-
FUND BALANCE, DECEMBER 31	-	-	-	-	-	-	-	-	-	-