
BUDGET OVERVIEW

The Township of Upper St. Clair is a municipal government located in Allegheny County in Western Pennsylvania. Upper St. Clair students attend schools in the Upper St. Clair School District. The Township, the School District, the County and the State of Pennsylvania are separate entities with separate taxing authority. Each governmental unit is responsible for specific service provisions and law enforcement to Upper St. Clair residents.

The 2009 Township of Upper St. Clair Budget provides budgets for thirteen separate funds. Using the principles of fund accounting, funds are created by state constitution, state statute, local charter, administrative staff or local ordinance and are a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts, which comprise its assets, liabilities, fund equity, revenues and expenditures. The compartmentalization of resources, transactions and statements is needed to assure that specific revenue sources will be used to finance specific activities. Funds can have transactions with other funds within the governmental unit. Funds can be continuous or can be closed out after their special purpose has been served. For a detailed listing of all Township funds, please refer to the following page.

The Township's primary sources of revenue are **Real Estate Tax (20.56%)**, **Earned Income and Net Profits Tax (27.18%)**, and **Sewer User Fees (15.90%)**, which account for **63.64%** of the Township's revenues. Additional revenue is derived from other taxes, licenses, permits, fees, fines, rental income, interest, service agreements, recreation fees, and other non-tax revenue, such as grants.

The Township's major program expenditures include **Public Works Functions (19.43%)**, **Public Safety (17.11%)**, and **Recreation & Leisure Services (11.76%)**, which account for **48.30%** of the Township's expenditures. Other major programs include General Government, Community Development, Sanitary Sewer Processing (ALCOSAN), Refuse Collection, Annual Road Program, Library, Debt Service and Capital Improvements. For more information concerning each program, please refer to the corresponding sections of the 2009 Adopted Budget.

The Township of Upper St. Clair provides its residents with a full range of services. A brief listing of Township services includes:

- Police and Fire Protection
- Emergency Medical Services through Tri-Community South EMS
- Maintenance and repair of streets, sanitary sewers and storm sewers
- Winter snow and ice removal on state and local roads within the Township
- Refuse and Recycling Collection Services
- Enforcement of building codes and zoning ordinances
- A variety of recreation and leisure services for all age groups
- General administration and tax collection
- Full-service and adult and children's' library
- Public access television