

GENERAL FUND

The General Fund is the primary operating fund for the Township. The fund supported by taxes, fees, and other revenues that may be used for any lawful purpose. This is the principal fund of the Township and includes all operations not required by law or policy to be recorded in other funds.

SPECIAL REVENUE FUNDS

A fund established to account for revenues that are legally restricted to expenditure for specific purposes.

10 – State Liquid Fuels Tax Fund

State law requires a separate fund for the accounting of Liquid Fuels Tax monies. Revenues for this fund are derived from the State gasoline tax. This fund provides additional resources to finance the annual street program.

12 – Storm Sewer Improvement Fund

This fund is used to account for storm sewer improvement fees paid by developers and monies expended for storm water management projects. This fund is required by local ordinance.

13 – Field Improvement Fund

This fund is used to account for the user fees and donations from the Upper St. Clair Athletic Association and the Township appropriations made for the renovation of existing ball fields and building of new ones.

14 – Library Regional Asset District (RAD) Fund

This fund is used to account for all revenues received from the Regional Asset District that have been allocated to the Township to maintain and improve the Municipal Library.

52 – Boyce/Mayview Park RAD Fund

This fund is used to account for all revenues received from the Regional Asset District that have been allocated to the Township to maintain and improve Boyce/Mayview Regional Park.

CAPITAL PROJECTS FUNDS

Capital project funds provide capital outlays other than those from special assessment and proprietary funds, i.e., Enterprise Funds.

40 – Capital Projects Fund

This fund is used to account for the acquisition or construction of capital equipment and other projects. The primary funding source for these projects is an annual operating transfer from the General Fund.

ENTERPRISE FUNDS

A Fund which accounts for operations financed and operated in the government in a manner similar to private business. The cost of providing the goods or services is financed primarily through user charges.

50 – Sanitary Sewer Fund

This enterprise fund is used to account for all revenues and expenditures associated with operation of the Township's sanitary sewer system. Both routine Sewer Maintenance and Corrective Action Plan expenses are accounted for in this fund.

51 – Township/School District Magazine Fund

This enterprise fund is used to account for all revenues and expenditures associated with operation of the Township's Magazine publication. The magazine is published four times a year, and the revenues generated from advertising fees cover all costs of publication.

53 – Boyce/Mayview Community Recreation Center Fund

This fund is used to account for all revenues and expenditures for the operation of the Township's Community Recreation Center (CRC) located in Boyce/Mayview Regional Park. Debt service payments for the construction of the CRC are accounted for in this fund.

TRI-COMMUNITY SOUTH EMERGENCY MEDICAL SERVICES FUNDS**90 – Tri-Community South Emergency Medical Services Fund**

This fund is jointly operated by the Township of Upper St. Clair, the Township of South Park and the Municipality of Bethel Park. Operating revenues are provided by grants from the three participating communities according to an allocation formula based on service usage.

91 – Tri-Community South EMS Capital Reserve Fund

This fund was established in 1987 to account for the acquisition of major capital purchases including ambulances, radios and other equipment. It will be funded by an annual budget allocation from the Tri Community South Emergency Medical Services Fund.

SINKING FUND

State law requires sinking funds for the repayment of principal and interest of local debt. Funds must be transferred from the General Fund to the Sinking Fund, which makes the payments to the debt holder. Presently, the Township operates four sinking funds: the 2003 General Obligation Bond Issue, the 2006 General Obligation Bond Issue, the 2007 General Obligation Bond Issue, and the 2008 General Obligation Bond Issue.