TOWNSHIP OF UPPER ST. CLAIR, PA
2026 BUDGET

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Associated Programs	**Revenue**	**Major Other Funds**
General Government	Real Estate Tax	Capital Projects Fund
Public Safety	Earned Income Tax	Sanitary Sewer Fund
Community Development	Other Taxes	Community & Recreation Center Fund
Public Works	Other Revenue	
Recreation		
Library		

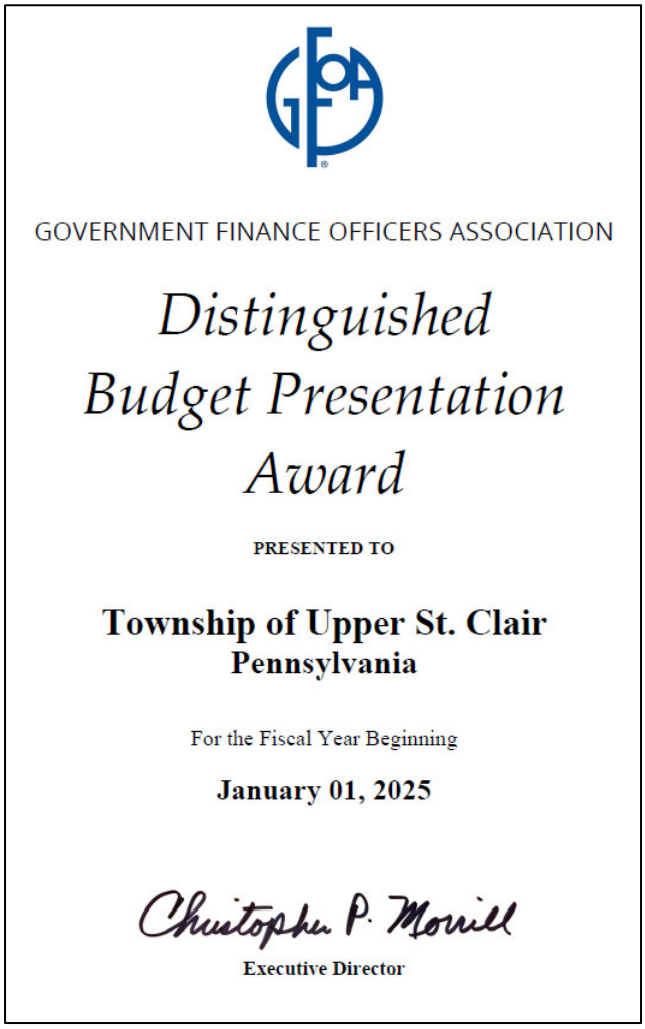
GFOA DISTINGUISHED BUDGET PRESENTATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Township of Upper St. Clair the GFOA's Distinguished Budget Presentation Award for the 2024 Budget. This was the fifteenth consecutive year that the Township received the award.

The award represents a significant achievement by the Township. It reflects the commitment of the Board of Commissioners and Staff to meeting the highest principles of government budgeting. In order to receive the budget award, the Township had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well a Township's budget serves as:

- A policy document
- A financial plan
- An operations guide
- A communications device

Staff will submit the Township of Upper St. Clair's 2026 Adopted Budget for consideration of the GFOA's Distinguished Budget Presentation Award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Township of Upper St. Clair
Pennsylvania

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morrill

Executive Director

The Township of Upper St. Clair

OFFICE OF THE MANAGER

December 1, 2025

Board of Commissioners
Township of Upper St. Clair
1820 McLaughlin Run Road
Upper St. Clair, PA 15241

2026 BUDGET MESSAGE

Dear Members of the Board:

I am pleased to present the **2026 Budget** for the Township of Upper St. Clair, which is submitted in accordance with Article IX, Section 902 of the Home Rule Charter. The purpose of this Budget Message is to highlight important aspects of next year's Budget. A more detailed presentation of each Budget account can be found in the accompanying worksheets.

The **2026 budget process began in May** with a focus on navigating shifting economic conditions while maintaining the Township's longstanding commitment to high-quality services and the preservation of our infrastructure. This year's process was shaped by continued inflationary trends, increasing operating costs, and a brief decline in tax revenues – all of which place added pressure on the Township's finances. These challenges are further compounded by unfunded federal mandates and the growing tax burden associated with overlapping governmental entities, which collectively impact our residents. Mindful of all of this, we remain firmly dedicated to the pursuit of the Township's long-term strategic goals and our commitment to prudent financial management.

The development of this Budget reflects extensive collaboration among departments and stakeholders, including reviews of the Capital Improvement Plan, the Board's Planning Priorities, existing reports, and input from the Budget & Finance Committee. The resulting **2026 General Fund Budget** is balanced with **no tax increase**. General Fund operating expenditures are budgeted to increase by **4.23%** compared to the 2025 Budget. Two primary drivers of this increase are the **refuse and recycling services contract** and the **Police Pension Minimum Municipal Obligation (MMO)**. Excluding those two factors, the underlying growth in operating expenditures represents a **more modest 2.39%** increase from 2025.

While rising costs and external pressures remain ongoing challenges, our departments are focused on forward-thinking strategies and maintaining the fiscally responsible practices that have earned the Township a consistent **AA+ credit rating**. This Budget continues to emphasize the importance of long-term financial sustainability, ensuring we are well-positioned to respond effectively to future emergencies and economic fluctuations.

The 2026 Proposed Budget was presented on October 22, 2025 and the Board conducted a Public Hearing on November 3, 2025. Modifications resulting from the Board's review and the public hearing are incorporated into this Adopted Budget. This message is intended only to provide a general overview of the Budget contents and priorities. More information on many of the planned expenditures is provided on the following pages.

BUDGET HIGHLIGHTS

Accomplished in 2025

- After several years of study and design followed by a year-long construction phase, the new Morton Fields Complex opened for play in June of 2025. The project involved re-grading the entire complex into a level surface to create a fully accessible site with enhanced pedestrian and vehicular circulation, synthetic turf fields, restrooms, and a playground area. The facility has enjoyed nearly constant play since its opening, and the feedback has been overwhelmingly positive from the Upper St. Clair community and from visitors.

- Membership levels at the Community & Recreation Center (C&RC) hit record highs again in 2025, reaching 4,600 memberships for the first time. Aquatics and fitness program participation also continued to show sustained strength. The C&RC staff continues to provide a quality member experience that generates a high level of user satisfaction.

- The C&RC Implementation and Advisory Committee (IAC) held several public meetings throughout 2025 to develop solutions aimed at addressing recommendations of the post-COVID assessment and report issued by Ballard*King & Associates in 2024. Through this process, the IAC developed recommendations for major enhancements at the C&RC. Those recommendations were presented to the public online and at regular meetings of the Board of Commissioners in the fall of 2025. The Board of Commissioners approved the IAC's recommendations in November 2025 for planning purposes. It is anticipated that a bid process will be conducted in the spring with construction commencing in late-2026.

- The Township commenced a major sanitary sewer source reduction project as part of its efforts to comply with the requirements outlined in the Phase II Consent Order and Agreement which covers all 83 municipalities in the ALCOSAN service area. This work builds upon the Township's continued efforts to remove stormwater inflow from the sanitary sewer system. Funding for this multi-million-dollar project, which has been planned for several years, was supported entirely by the Sanitary Sewer Fund without the need to issue new debt.

- Improvements to the exterior of the Township's Municipal Building were completed in 2025. This included updates to the signage and lighting around the building during the spring and summer as well as a complete resurfacing of the parking lot in the fall.

- The final phase of the two-year Old Farm Trail project was completed in 2025. The paved trail connects the Morton Fields Complex to the C&RC. The Township secured over $800,000 in grant funding through the Allegheny Regional Asset District for this project.

- The Government Finance Officers Association of the US & Canada (GFOA) awarded the Township with its 37th Certificate of Achievement for Excellence in Financial Reporting and 17th consecutive Distinguished Budget Presentation Award. The Township is one of only 7 municipalities in the entire Commonwealth of Pennsylvania (out of 2,500+) to receive both awards.

- Township staff and the Upper St. Clair Police Association reached an agreement in 2025 on terms of a new labor contract which runs through 2028.

New for 2026

- With the opening of the new Morton Fields Complex in 2025, the focus shifts to operating and maintaining the facility. The 2026 Budget supports the first full year of operation by providing funding for known items while also allowing flexibility to address unanticipated needs that may arise as Staff continues to get acquainted with the new complex.



- In anticipation of the C&RC Implementation and Advisory Committee's recommendations being approved, the 2026 Budget includes funding to begin the first phase of facility enhancements. It is likely that the first phase would include improvements to the outdoor aquatics area followed by a second phase focused on renovations to the facility's security, locker rooms and other indoor areas. As currently designed, the cost of these enhancements will be supported entirely by the C&RC Fund's strategic reserves and will not require the issuance of any long-term debt.

- Minor renovations are planned in 2026 for several interior areas of the Municipal Building which have not received updates in several decades. The areas to receive updates are IT, EMS, and the former Community Development office. These are the final areas of the multi-year, multi-phase renovations that have been taking place since 2013.

- ALCOSAN will increase its billing rate for wastewater treatment by 7% in 2026. The Township's portion of the sanitary sewer bill will remain level. In order to do this, the Township's sanitary sewer rate multiplier is being reduced from 1.64 to 1.59 which is the sixth consecutive reduction.

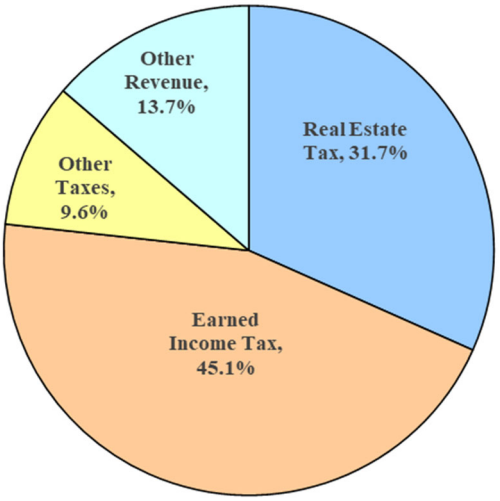
- The Township and the 82 other municipalities in the ALCOSAN service area entered into a Phase II Consent Order and Agreement (COA) in 2021 with the Allegheny County Health Department related to stormwater inflow in municipal sanitary sewer systems. The agreement established responsibilities and target dates through 2026. This Budget provides funding to carry the Township through its final responsibilities under the current COA. However, even after these projects are completed and the targets of the current COA are achieved, the responsibilities are not going to conclude. It is highly expected that another COA is on the horizon which will bring additional unfunded mandates. While the Township's Sanitary Sewer Fund is in position to cover the cost of the 2026 efforts without incurring new debt, that may not be the case with a future COA. If new debt is required to comply with unfunded mandates, it could force burdensome increases in sewer user fees.

- The Township continues to aggressively fund stormwater management efforts as it has done since 2014. The 2026 Budget proposes $300,000 in the Storm Sewer Fund for engineering and projects dedicated to improving stormwater management systems and complying with the unfunded Federal mandates tied to Municipal Separate Storm Sewer System (MS4) regulations being faced by municipalities throughout the country.

GENERAL FUND REVENUES

Where the Money Comes From

The Township's major operating revenues are earned income tax and real estate tax. The balance of operating revenue is comprised of other taxes and other revenue. Other taxes include real estate transfer, public utilities, sales & use, and local services taxes. Other revenue consists of licenses and permits, fines, fees, rental & service agreements, investment earnings, recreation fees and other non-tax revenue.



General Fund revenues are projected to grow from $27,576,785 in the 2025 Budget to $27,762,743 in 2026 – an increase of 0.67%. **There are no tax increases in the 2026 budget.** The Township's real estate tax rate will remain at 3.83 mills, and the earned income tax rate will remain at 0.80%. The General Fund is projected to end the year with an Unassigned Fund Balance of $7,521,901, or 27.1% of budgeted 2026 General Fund revenues, which is in line with the Government Finance Officers Association's recommended fund balance levels of no less than 2 months of General Fund revenues. For more information on major funding sources, please refer to the section entitled *"Major Revenue Sources."*

	2025 Budget	2025 Estimate	2026 Budget
Real Estate Tax	$ 8,583,500	$ 8,854,500	$ 8,787,500
Earned Income Tax	12,810,000	12,152,000	12,520,000
Local Services Tax	370,000	370,000	370,000
Real Estate Transfer Tax	1,525,000	1,490,000	1,500,000
Public Utilities Tax	22,250	22,284	21,500
Local Option Sales & Use Tax	732,000	752,200	763,000
Licenses and Permits	154,250	177,800	152,300
Fees and Fines	435,650	440,328	425,700
Rental Income	3,225	3,322	3,422
Investment Earnings	600,000	725,000	450,000
Service Agreements	314,289	339,309	323,850
Other Non-Tax Revenue	1,415,671	1,654,954	1,743,471
Recreation Fees	610,950	666,500	702,000
Total Revenues	**$ 27,576,785**	**$ 27,648,197**	**$ 27,762,743**
Fund Balance	-	-	-
Total Major Revenues	**$ 27,576,785**	**$ 27,648,197**	**$ 27,762,743**

Major Revenue Sources

Revenue Source	Percentage 2026 Budget	Dollar Value Change from 2025 Budget	Percentage Change from 2025 Budget
Real Estate Tax	**31.7%**	**$204,000**	**2.38%**

- The 2026 Real Estate Tax rate is budgeted to remain at 3.83 mills. Revenue for 2026 is budgeted to be 2.38% higher than the 2025 Budget but is slightly less than the projected 2025 actual revenue due to a number of owner-initiated property assessment appeals that have not yet received decisions for 2026.

Earned Income Tax	**45.1%**	**($290,000)**	**(2.26%)**

- The 2026 Earned Income Tax (EIT) rate is budgeted to remain at 0.80%. The 2.26% decrease from the 2025 Budget is somewhat misleading. Actual EIT performance in 2025 was impacted by disappointing activity in April through July which trailed the prior year by $750,000. Although EIT performance has since improved, it is not projected to fully recover to meet the 2025 budgeted amount by year end. The 2026 Budget is based on a 3.00% increase over the projected 2025 actual EIT revenue.

Real Estate Transfer Tax	**5.4%**	**($25,000)**	**(1.64%)**

- Real Estate Transfer Tax is budgeted to decrease 1.64% compared to the 2025 Budget but is a slight 0.67% increase over the projected 2025 actual revenue reflecting stable purchase prices and a slight rebound in residential sales volume.

Local Services Tax	**1.3%**	**$0**	**0.00%**

- The number of employees qualifying to pay this tax has remained steady over the past 2 years. No significant growth or reductions are expected for next year, so the 2026 Budget keeps this revenue level.

Local Option Sales & Use Tax	**2.7%**	**$31,000**	**4.23%**

- Local Option Sales Tax revenues are generated by an additional 1% sales tax levied within Allegheny County. Twenty-five percent of this revenue goes directly to Allegheny County, another 25% goes to the county's municipalities (including the Township), and the remaining half goes to the Allegheny Regional Asset District (RAD). The Township's direct share of this revenue is budgeted to increase 4.23% from the 2025 Budget and 1.44% from the 2025 estimate (less a required Act 180 distribution). The Township also benefits from the portion of this tax that comes from RAD for the Township's Library and Boyce Mayview Park. Although RAD's portion of the sales tax grew substantially in the past several years, the Upper St. Clair Library's portion of RAD funding was cut sharply in 2023 without justification and is anticipated to remain much lower in 2026 than it was in 2022. Operational funding for the Boyce Mayview Park portion from RAD is budgeted at $290,000 in 2026. More can be viewed on the Library RAD Fund and Boyce Mayview Park RAD Fund pages of this document.

Other Revenue	**13.6%**	**$266,708**	**7.55%**

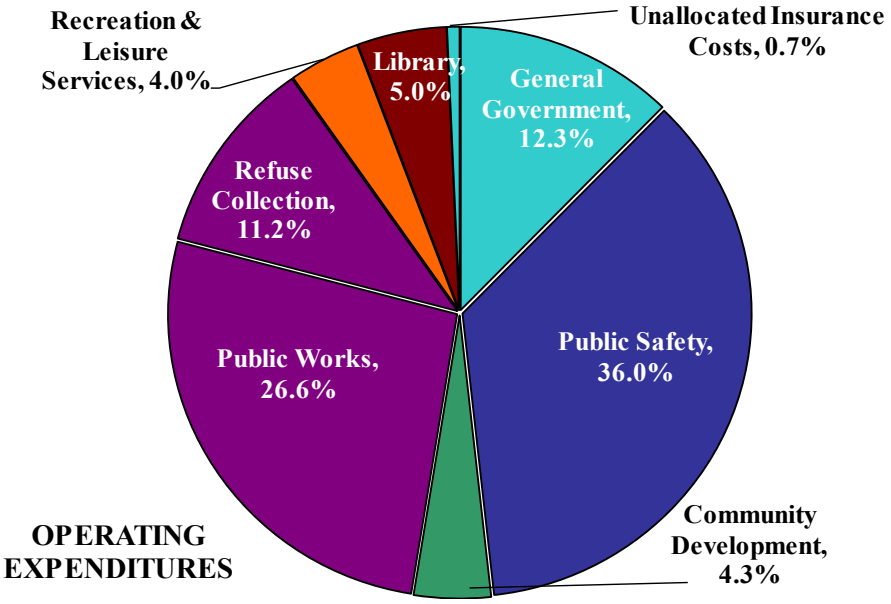
- Other revenue is budgeted to grow by 7.55% from the 2025 Budget. Drivers of this change are an increase in Recreation program revenue and the anticipated rebound of the Township's share of state pension aid.

GENERAL FUND EXPENDITURES

Where the Money Goes by Program

The operating expenditures are budgeted to increase from $20,349,461 in the 2025 budget to $21,209,954 in 2026. The result is an increase of $860,493, or 4.23%. Excluding the cost of the refuse and recycling contract and the Police Pension MMO, the increase is 2.39%. Explanations for changes by program area are summarized on the next page.

The largest program areas of the Township by expenditure total continue to be Public Works and Public Safety (which includes the Police Department, the Fire Department and Animal Control). These two areas combine to represent 73.8% of the Operating Budget.



The remaining difference of projected revenues over operating expenses of $6,552,789 will be used to fund the 2026 budgeted debt service costs of $2,838,287, and transfers of $3,714,502.

	2025 Budget	2025 Estimate	2026 Budget
General Government	$ 2,572,295	$ 2,354,075	$ 2,605,631
Public Safety	7,239,837	7,141,032	7,631,440
Community Development	911,313	803,549	914,615
Public Works	5,474,814	5,395,427	5,633,284
Refuse Collection	2,202,500	2,202,500	2,374,000
Recreation & Leisure Services	759,491	779,972	841,450
Library	1,022,611	994,545	1,062,834
Unallocated Insurance Costs	166,600	168,500	146,700
Operating Expenditures	$ 20,349,461	$ 19,839,600	$ 21,209,954

Major Program Operating Expenditures

Major Program	Percentage 2026 Budget	Dollar Value Change from 2025 Budget	Percentage Change from 2025 Budget
General Government	9.4%	$33,336	1.30%

- General Government appropriations are budgeted at a 1.30% increase compared to 2025. Increases in several areas are largely offset by reductions in Contractual Services, the largest of which is due to the lower commission rate paid to Jordan Tax Service for Earned Income Tax collection in 2026 resulting from a recent competitive bidding process.

Public Safety	27.5%	$391,603	5.41%

- Public Safety appropriations are projected to increase by 5.41%. The main driver of this change is the Personal Services category, which includes wage increases and the pension MMO payment. These two items collectively make up roughly $318,000 of the $391,603 increase.

Community Development	3.3%	$3,302	0.36%

- Community Development appropriations are budgeted to remain fairly level with 2025, increasing by 0.36% from the prior budget.

Refuse Collection	8.6%	$171,500	7.79%

- The 7.79% increase is based on rates for year three of the five-year contract with Waste Management.

Public Works	20.3%	$158,470	2.89%

- Public Works appropriations other than refuse collection are budgeted to grow 2.89% from the prior budget. A variety of increases and decreases contribute to this change. The program areas with the largest increases are Building Maintenance and Parks Maintenance, both of which are due to a greater need for Staff effort in those areas in 2025 which is anticipated to carry through into 2026. Minor reductions in other areas help to minimize the overall increase.

Recreation & Leisure Services	3.0%	$81,959	10.79%

- Appropriations for Recreation & Leisure Services are budgeted to increase by 10.79%. The large increase results from the growing popularity of certain Recreation programs. The heavier demand requires more investment. But that investment is rewarded with higher revenues. The 2026 Budget projects Recreation program revenues to increase by $91,050 which completely offsets this expenditure increase.

Library	3.8%	$40,223	3.93%

- Library appropriations are budgeted to increase by 3.93% from the 2025 Budget. This reflects an increase in benefits costs as well as an increase in the number of books purchased for the collection to help meet the Township's obligations for receiving state library aid which is projected at $82,821 for 2026.

General Fund Operating Expenditures Summarization

As stated earlier in this Budget Message, overall General Fund operating expenditures are budgeted to increase by 4.23% over the 2025 Budget amounts. Some of the specific budgeted items that contribute to the overall expenditure levels include:

- Garbage and recycling services are budgeted to increase by nearly 8%.
- Recreation program costs are budgeted to increase roughly 18%, but this is entirely offset by an increase in program revenue.
- Police pension contributions are budgeted to increase by 57%, or $202,700. Most of this is caused by a 60% increase, or $199,481, in the required Minimum Municipal Obligation (MMO) for the Police defined benefit pension plan.
- The MMO for the Public Works defined benefit pension plan is budgeted to decrease by $9,822.
- Software licensing and subscription fees are budgeted to increase by 11.5%.

The 2026 Budget will keep the General Fund's unassigned fund balance at a level which is in line with the Government Finance Officers Association's recommended level of being equal to at least two months of General Fund revenues. This is necessary to support the Township's planning priority goal of maintaining the Township's AA+ bond rating.

Major Program Non-Operating Expenditures

Major Program	Percentage 2026 Budget	Dollar Value Change from 2025 Budget	Percentage Change from 2025 Budget
Debt Service Payments	**10.2%**	**($9,870)**	**(0.35%)**

- The Debt Service payment schedules dictate the amounts required to be included in the budget. The 2026 Budget for debt service is a slight reduction of $9,870 from the 2025 Budget. These funds support required payments for the 2016 General Obligation Bonds, 2017 General Obligation Bonds, 2021 General Obligation Bonds, 2022 General Obligation Bonds, and 2024 General Obligation Bonds.

Operating Transfers	**13.4%**	**($664,665)**	**(15.18%)**

- The 2026 General Fund Budget allocates a $1,440,038 transfer to the Capital Projects Fund to help finance major capital items, a transfer of $403,680 to the Boyce Mayview Park RAD Fund to fund park activities not covered by the RAD Grant, and a transfer of $1,870,784 to the Boyce Mayview C&RC Fund for payment of the debt service originally incurred through the 2008 General Obligation Bonds issued to finance the construction of the C&RC as well as an appropriation for C&RC common area operations. The 2008 bonds were later replaced with the 2016 General Obligation Bonds.

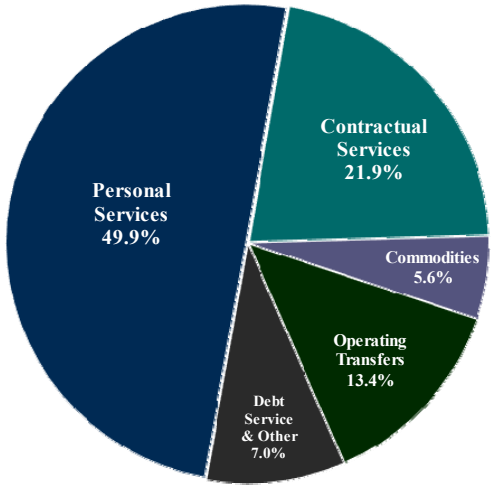
Where the Money Goes by Core Service Type

Core Service	Percentage 2026 Budget	Dollar Value Change from 2025 Budget	Percentage Change from 2025 Budget
Personal Services	**49.9%**	**$599,437**	**4.52%**

The Township has always prided itself on the core services it provides to the residents of Upper St. Clair. The foundation for this is the Township employees, who consistently rise to the challenge of delivering a high level of services within the budgetary guidelines and without compromising quality.

The Personal Services category contains expenses associated with maintaining high-quality staff. As is always the case, this category is the largest in the 2026 General Fund Budget, making up 49.9%, or $13,855,895, roughly 60% of which is obligated contractually. This is a $599,437, or 4.52%, increase from the 2025 budgeted amounts. Excluding the increase from the Police Pension MMO, the change from 2025 is 3.02%.

GENERAL FUND EXPENDITURES BY TYPE



Contractual Services	**21.9%**	**$260,600**	**4.48%**

There are a variety of changes within the contractual services category for 2026, the most significant of which is the refuse and recycling cost which once again has a substantial increase of 7.8%. Other significant contributors to the change are increases in software licensing and various insurance premiums. Overall, this category increases $260,600, or 4.48% from the prior budget.

Commodities	**5.6%**	**$10,475**	**0.68%**

The Township's commodities expenses are budgeted to increase $10,475 from the 2025 budgeted amounts. There are no substantial increases or decreases within this expenditure category for 2026.

Operating Transfers	**13.4%**	**($664,665)**	**(15.18%)**

Operating Transfers account for 13.4%, or $3,714,502 of the 2026 General Fund Budget. This is an increase of $440,095 from the 2025 budgeted amounts. These transfers represent contributions from the General Fund in 2026 to the following: Capital Projects Fund ($1,440,038), Boyce Mayview RAD Fund ($403,680), and C&RC Fund ($698,485 operating, and $1,172,299 debt service).

Debt Service & Other	**9.3%**	**($19,889)**	**(0.77%)**

The change in "Debt Service & Other" includes distributed costs to and from other departments, as well as the General Fund portion of the debt repayment schedules that are currently in effect for the 2016 General Obligation Bonds, the 2017 General Obligation Bonds, the 2021 General Obligation Bonds, the 2022 General Obligation Bonds, and the 2024 General Obligation Bonds. The 0.77% decrease is based on approved debt service schedules.

Other Expenditure Considerations

- **Staffing Levels and Compensation** – The overall staffing level and salary ranges are reflected in each department's budget and detailed in the Appendix section of the budget document. Compensation levels for the operating budget reflect rates set either by contract, arbitration, or ranges established by the Board of Commissioners and verified via a labor and economic analysis.

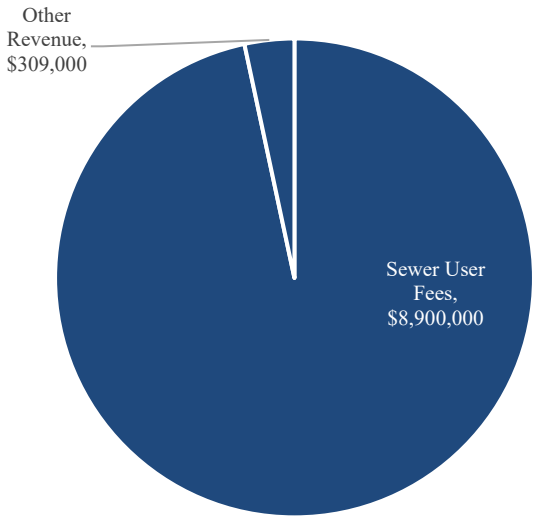
- **Fringe Benefits** – Fringe Benefits have been budgeted at contractually or actuarially established rates in all categories. Pension costs are budgeted to grow 27% over 2025 driven primarily by an increase in the MMO for the Police defined benefit pension plan. Medical insurance is budgeted to increase by 9.6% over 2025, but that partially reflects changes in coverage levels for individual employees and is not entirely attributable to premium increases. All Township employees are required to contribute to their health insurance premiums to help offset the Township's cost.

MAJOR ENTERPRISE FUNDS

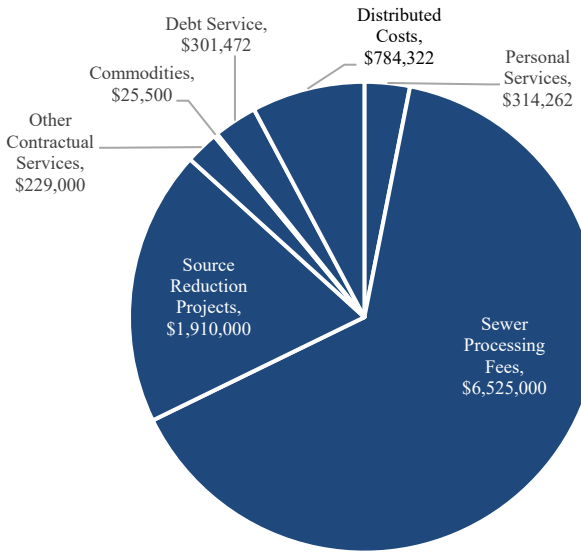
Sanitary Sewer Fund

The sewer user fee multiplier rate is established at 1.59 for 2026, a reduction from the existing multiplier of 1.64. This keeps the Township's portion of the sewer user fee level while ALCOSAN has once again increased its rate for wastewater treatment by 7%. The Township's costs for wastewater treatment in 2026 are projected at $6,525,000, representing 67% of the fund's operating expenses. Major sewer rehabilitation and source reduction costs are budgeted at $1,910,000. The Sanitary Sewer Fund's unrestricted net position is projected to be roughly $8.1 million at the end of 2026.

Projected Revenues

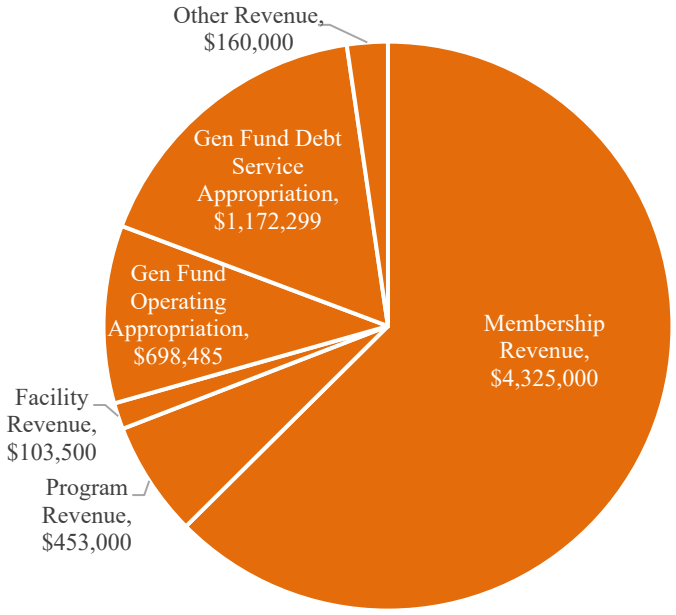


Projected Expenses



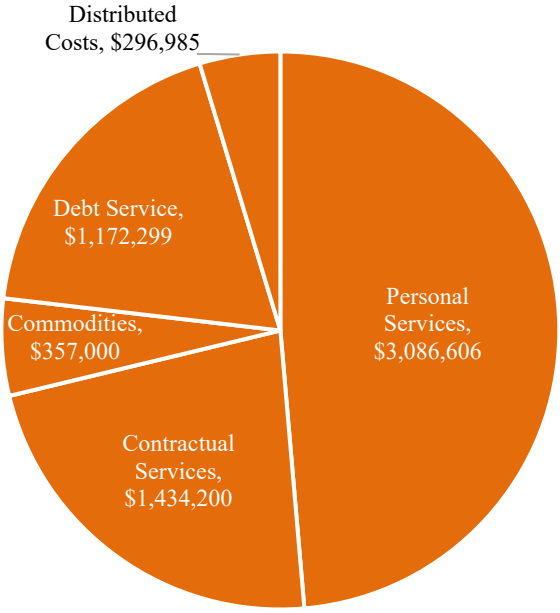
Boyce Mayview Community & Recreation Center (C&RC) Fund

Projected Revenues



- **Membership Revenue**: Membership levels at the C&RC hit new highs again in 2026 while wages and general inflation continue to pressure the operating budget in several areas. A small increase in membership rates is reflected in the budget for 2026.
- **Daily Admissions:** Operational adjustments made in recent years have reduced daily admissions revenue from its peak in 2019, but this remains a meaningful funding source. The adjustments have also allowed for a high level of satisfaction for all users. This revenue is projected to remain stable, albeit lower than the peak, moving forward. The 2026 Budget includes $95,000 for daily admissions.
- **Appropriations from the General Fund:** For 2026, the General Fund budget appropriates $1,172,299 for debt service costs associated with the construction of the C&RC building. The General Fund is also budgeted to contribute $698,485 to support the common area operations of the C&RC.
- **Other Revenue:** The most notable "other revenue" areas are fitness programs, aquatics programs, and facility rentals. Program participation is expected to remain strong. The 2026 Budget projects a 1.7% increase for this category compared to the 2025 Budget.

Projected Expenses



- **Operating Expenses**: As noted above, wages and general inflation continue to pressure the operating budget. Additionally, maintenance needs are growing with the aging of the facility which increases the cost of operations. The staff works diligently to minimize the impact of these pressures by making reductions in areas where possible. This is reflected in the 2026 Budget which has overall operating costs increasing by 1.7% over 2025.
- **Capital Costs:** In addition to the typical routine items such as fitness equipment replacement, IT equipment upgrades, and replacement of various other furnishings and equipment, the 2026 Budget includes funding to begin the facility enhancements projects described earlier in this budget message.
- **Debt Service**: Debt service payments are budgeted based on the existing debt service schedules. For 2026, the scheduled payments are $8,668 less than in 2025.

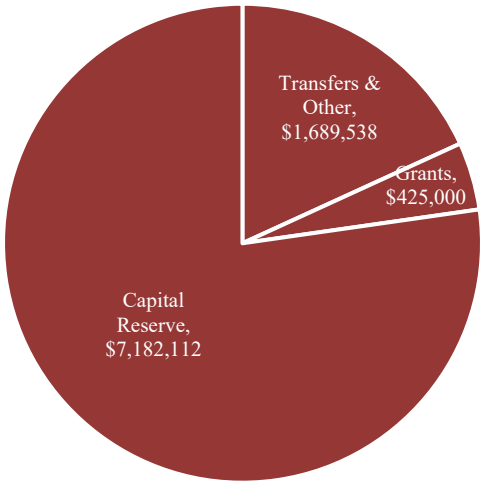
CAPITAL PROJECTS FUND

Annual Street Improvement Program

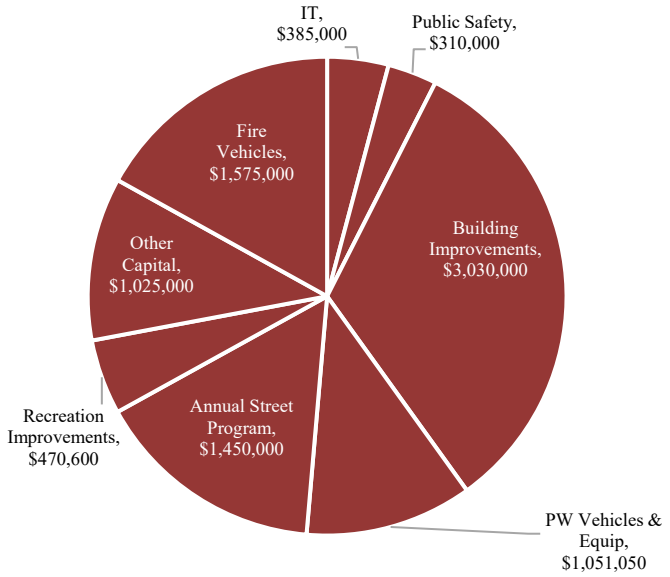
Funding Source	2023 Actual	2024 Actual	2025 Estimate	2026 Budget
State Liquid Fuels Tax Fund	$ 600,000	$ 650,000	$ 650,000	$ 650,000
General/Capital Project Funds	1,406,859	1,414,689	1,450,000	1,450,000
TOTAL	**$ 2,006,859**	**$ 2,064,689**	**$ 2,100,000**	**$ 2,100,000**

The Township recognizes the benefits of well-maintained streets and remains committed to a regular schedule of street improvements. More than $18.7 million has been spent on this program during the past ten years. The Township receives many favorable comments regarding the condition of Township streets and roadways. The funding amount of $2,100,000 for 2026 is the same funding level as the 2025 Budget. Due to the heightened cost of asphalt in recent years, the level funding may result in less road miles being resurfaced in 2026. The Township's five-year Capital Improvement Program (CIP) recommends future increases in the Street Improvement Program funding in the coming years.

Capital Projects Fund Revenues



Capital Projects Fund Expenditures



The majority of the 2026 items presented in the CIP are incorporated into the 2026 Budget's Capital Projects Fund. Many of those items are included in the chart above. This fund is supported by an operating transfer from the General Fund along with the assigned Capital Reserve fund balance and occasional debt proceeds when approved by the Board of Commissioners. No new debt is required or recommended to fund the Capital Projects Fund for 2026.

MAJOR SPECIAL REVENUE FUNDS

Boyce Mayview Park RAD Fund

Funding Source	2023 Actual	2024 Actual	2025 Estimate	2026 Budget
RAD Funding	$ 527,000	$ 640,000	$ 780,000	$ 592,000
General Fund Appropriation	$ 1,000,000	$ 577,766	$ 900,000	$ 403,680

At the recommendation of the Allegheny Regional Asset District (RAD), the Township shows the RAD grant revenues and matching expenditures in this separate, special revenue fund called the Boyce Mayview Park RAD Fund. An appropriation from the General Fund supplements the operating and capital expenditures within the fund that are not covered by RAD or other grants. The budgeted General Fund appropriation for 2026 is $403,680.

For 2026, RAD operational funding is estimated at $290,000. This helps cover a portion of the Fund's operating expenditures such as personnel costs from the Public Works, Recreation and Police departments, and utility, maintenance, and other costs within the 475-acre Boyce Mayview Park. The 2026 Budget also reflects the receipt of capital grants from RAD totaling $302,000 which will cover projects that will be reimbursed by RAD in 2026. Capital expenses planned from this fund in 2026 include a pavilion structure at Old Farm Trail, fencing at the Casey's Clubhouse area of the park, and furnishings in various spots throughout the park.

LOOKING FORWARD

This 2026 Budget has been prepared with the continued underlying goal of managing any future economic situations with a solid and stable financial foundation. In a recent bond rating report, S&P Global Ratings noted that the Township's "*prudent management practices that maintain tight budgetary controls*" have positioned us to achieve very strong budgetary flexibility and liquidity over the years. The Township continues to manage the budget in this manner with a long-term outlook.

The Board of Commissioners met in January 2024 to set the biannual planning priorities of the Board for 2024-2025. The next planning session will be held in January 2026 to set the priorities for 2026-2027. Township staff is committed to continuing the momentum built in recent years towards the Board's planning priorities, and the 2026 Budget reflects that by allowing for the continued implementation of past priorities while laying the groundwork for future goals and objectives. Examples of this are as follows:

- For the seventeenth straight year, this budget keeps tax rates level. The real estate tax millage rate, currently 3.83, has remained flat since 2010. The Township's Earned Income Tax rate, currently 0.80%, has not changed since 2007. This continues to satisfy the Board's top budgetary priority of holding the line on taxes. External pressures may continue to make this goal more challenging in the near future. Factors outside of our direct control include the evolving economic environment, unfunded Federal mandates, the decisions made by other overlapping governments (state, county, and school district), and the property assessment system's impact on the Township's real estate tax revenue.

- The newly renovated Morton Fields Complex opened in 2025. The 2026 Budget supports the first full year of operation by providing funding for known items (maintenance, utilities, supplies, etc.) while also allowing flexibility to address unanticipated needs that arise as Staff continues to get aquainted with the new facility.

- The Comprehensive Plan for 2025-2035 was adopted in 2025 and Staff has since begun incoorporating it into their planning strategies. One example of this is the Township's CIP which recognizes continued future investments in parks, facilities, and connectivity. Additionally, the 2026 Budget immediately begins to address several key themes of the Plan by ensuring continued high-quality service delivery and by maintaining and improving parks, trails, and recreational facilities.

- The Board continues to prioritize strategic planning for the Fire Department. Immediately after a strategic assessment report for the Upper St. Clair Volunteer Fire Department (VFD) was approved by the Board of Commissioners in October 2022, the Township and VFD began working towards implementation of the report's 11 objectives. Significant progress on those objectives has since been made, due primarily to outstanding collaboration between the VFD, the Fire Chief, and Township leadership. The 2026 Budget allows for the continued advancement of the strategic objectives, and the long-term financial plan demonstrates the budgetary capacity to maintain these objectives in future years.

The 2026 Budget reflects the Township's continued commitment to financially sustainable operations. As realized in previous years, particularly in 2018 and 2020, future budget environments are never certain. However, we continuously monitor situations and factors that could have significant impacts on the Township's financial status. Some of these factors are highlighted below. For updated long-term projections, please refer to the five-year budget projections within this document.

- Uncertainty surrounding Allegheny County's property assessment system continues to present a fiscal challenge for the Township as well as other municipalities and school districts in the county. Assessed values remain frozen at 2012 base-year levels, and the County has not announced a definitive plan for reassessment or reform. The recent success of owner-initiated appeals has exacerbated this challenge in recent years. This long-standing issue complicates revenue forecasting and can result in unequal tax burdens among property owners. Additionally, Township residents are already managing higher property taxes from other overlapping governments including a 1.7-mill County property tax increase added in 2025 and an approximate 8.5-mill cumulative increase by the School District since 2015. These external pressures limit the Township's capacity to raise additional millage in the future without imposing further strain on taxpayers.

- The Township and the 82 other municipalities in the ALCOSAN service area entered into a Phase II Consent Order and Agreement (COA) in 2021 with the Allegheny County Health Department related to stormwater inflow in municipal sanitary sewer systems. The agreement established responsibilities and target dates through 2026. The Township is also evaluating proposals for future sanitary sewer regionalization initiatives including the potential of transferring some assets to ALCOSAN. The 2026 Budget provides funding to carry the Township through its final responsibilities under the current COA. However, even after these projects are completed and the targets of the current COA are achieved, the responsibilities are not going to conclude. It is highly expected that another COA is on the horizon which will bring additional unfunded mandates. While the Township's Sanitary Sewer Fund is in position to cover the cost of the 2026 projects without incurring new debt, that may not be the case with a future COA. If new debt is required to comply with unfunded mandates, it could force burdensome increases in user fees.

- Municipalities throughout the United States, including Upper St. Clair Township, remain under an unfunded Federal mandate requiring a stormwater management program for reducing pollution impacts from stormwater runoff. This mandate is tied to Municipal Separate Storm Sewer System (MS4) regulations enforced by the Pennsylvania Department of Environmental Protection and the Environmental Protection Agency. For the 13th consecutive year, the 2026 Budget appropriates a significant contribution to the Storm Sewer Fund for projects dedicated to improving stormwater management systems and complying with the unfunded mandate. There is still uncertainty related to the future cost of MS4 compliance, and it remains possible that new funding mechanisms may need to be considered in the future to continue these efforts.

- We continue to operate in an uncertain and evolving economic environment, where both expenses and revenue sources remain unpredictable. Although the regional economy remains relatively stable, the potential for slower growth – or a broader economic downturn – poses risk to the Township's long-term fiscal outlook. Compounding these uncertainties is the ongoing risk of new unfunded mandates from Federal, State, or County governments that could impose additional obligations without corresponding financial support.

CONCLUSION

The 2026 Budget once again provides a financially sustainable spending plan that prepares the Township to adjust to uncertainty and economic pressures. Staff continues to promote a culture of fiscal responsibility so that high quality service levels can be preserved while continuing to operate within the financial means of our tax base.

Although we have been successful in operating through economic pressures, it remains challenging to meet the high service levels our residents have come to expect. The Township is regularly confronted with the need to minimize expenditures while managing expressed community needs and desires. Staff looks forward to continuing to meet this challenge by addressing the needs and desires identified in the Board of Commissioners' Planning Priorities, the Comprehensive Plan, and annual departmental goals. Staff remains committed to vigorously scrutinizing spending with the objective of remaining financially prepared for the short and long term.

Respectfully submitted,



Matthew R. Serakowski
Township Manager

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 Budget for the Township of Upper St. Clair encompasses thirteen separate funds. Using the principles of fund accounting, funds are created by state constitution, state statute, Home Rule charter 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 include its assets, liabilities, fund equity, revenues and expenditures. This compartmentalization of resources, transactions, and statements is necessary to ensure that specific revenue sources are used to finance the specific activities for which they are intended. 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 recurring revenue are **Real Estate Tax (14.57%)**, **Earned Income and Net Profits Tax (20.76%)**, **Sewer User Fees (14.92%)** and **C&RC & Recreation Program Revenues (9.26%)**, which combine to account for **59.51%** of the Township's revenues. Additional revenue is derived from other taxes, licenses, permits, fees, fines, rental income, interest, service agreements, grants and other non-tax revenue.

The Township's major program expenditures include **Public Works (15.01%)**, **Public Safety (16.32%)**, **Recreation & Leisure Services, including the C&RC and recreation-related capital costs (18.86%)**, and **Sanitary Sewer Processing (ALCOSAN Payments) (10.82%)**, which combine to account for **61.01%** of the Township's expenditures. Other major programs include General Government, Community Development, Refuse Collection, Annual Street Improvement Program, and Library. For more information concerning each program, please refer to the corresponding sections of this document.

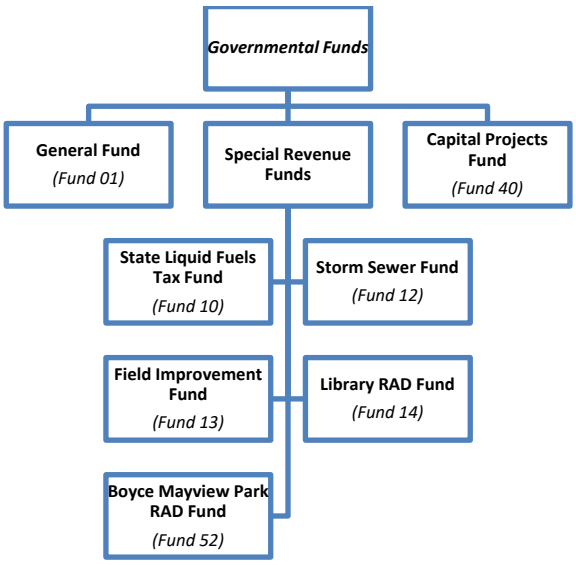
The Township of Upper St. Clair provides its residents with a full range of services. Following is a list of some of those services:

- Police protection through the Township's Police Department
- Fire protection through the Upper St. Clair Volunteer Fire Department
- Emergency Medical Services through Tri-Community South EMS
- Maintenance and repair of streets, sanitary sewers and storm sewers
- Maintenance of Boyce Mayview Park and other neighborhood parks
- Winter snow and ice removal on state and local roads
- Refuse and recycling collection services
- Enforcement of building codes and zoning ordinances
- A wide variety of recreation and leisure offerings for all age groups
- Full-service adult and children's library
- Public access television

BUDGETARY BASIS

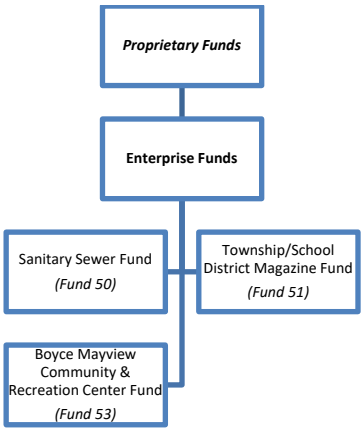
Budgetary Basis refers to the basis of accounting used to estimate financing sources and uses in the budget. There are three primary bases for budgeting: Cash Basis, Modified Accrual Basis and Accrual Basis. The Township does not use the Cash Basis for any funds within the Budget.

Modified Accrual Basis of Budgeting



Modified Accrual Basis is the basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues, which should be accrued to reflect properly the taxes levied and revenue earned.

Accrual Basis of Budgeting



Accrual Basis is the basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of the revenue or the payment of the expenditure may take place, in whole or in part, in another accounting period.

GENERAL FUND

Fund 01 - The General Fund is the primary operating fund for the Township. The fund is 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

Special revenue funds are established to account for revenues that are legally restricted to expenditures for specific purposes.

Fund 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.

Fund 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.

Fund 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. This fund is required by local ordinance.

Fund 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. This fund is required by local ordinance.

Fund 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. This fund is required by local ordinance.

CAPITAL PROJECTS FUNDS

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

Fund 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. This fund is required by local ordinance.

ENTERPRISE FUNDS

Enterprise funds account for operations financed and operated in the government in a manner similar to private business. The cost of providing the goods or services in an enterprise fund is financed primarily through user charges.

Fund 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. This fund is required by local ordinance.

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. This fund is required by local ordinance.

Fund 53 – Boyce Mayview Community & Recreation Center Fund
This enterprise fund is used to account for all revenues and expenditures for the operation of the Township's Community Recreation Center (C&RC) located in Boyce Mayview Regional Park. Debt service payments for the construction of the C&RC are accounted for in this fund. This fund is required by local ordinance.

TRI-COMMUNITY SOUTH EMERGENCY MEDICAL SERVICES FUNDS

Fund 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. Over 90% of the fund's operating revenues are derived from annual subscriptions and payments for medical services. This fund is required by local ordinance.

Fund 91 – Tri-Community South Emergency Medical Services 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 is funded by an annual allocation from the Tri-Community South Emergency Medical Services Fund. This fund is required by local ordinance.

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. As of January 1, the Township operates sinking funds for the following debt obligations: 2016 General Obligation Bonds, 2017 General Obligation Bonds Series B, 2021 General Obligation Bonds, 2022 General Obligation Bonds and 2024 General Obligation Bonds.

DEPARTMENT / FUND RELATIONSHIPS

The following matrix illustrates the relationships between the Township's functional units and each fund.

		General Government	Public Safety	Community Development	Public Works	Recreation	Library	Tri-Community South EMS	Debt Service
Fund 01	**General Fund**	**X**	**X**	**X**	**X**	**X**	**X**		
Fund 10	**State Liquid Fuels Tax Fund**				**X**				
Fund 12	**Strom Sewer Improvement Fund**				**X**				
Fund 13	**Field Improvement Fund**				**X**	**X**			
Fund 14	**Library RAD Fund**						**X**		
Fund 52	**Boyce Mayview Park RAD Fund**	**X**	**X**		**X**	**X**			
Fund 40	**Capital Projects Fund**	**X**	**X**	**X**	**X**	**X**	**X**		
Fund 50	**Sanitary Sewer Fund**	**X**			**X**				
Fund 51	**Township/School District Magazine Fund**	**X**							
Fund 53	**Community & Recreation Center Fund**					**X**			
Fund 90	**Tri-Community South EMS Fund**							**X**	
Fund 91	**Tri-Community South EMS Capital Reserve**							**X**	
	Sinking Fund *								**X**

** Note: The Sinking Fund does is not a separately appropriated fund. Debt service paid through the Sinking Fund is appropriated in the individual funds associated with the debt – General Fund, Sanitary Sewer Fund, and Community & Recreation Center Fund. All other Township funds are appropriated.*

2026 OVERALL BUDGET SUMMARY
REVENUES BY FUND

Revenue Category	General Fund	Liquid Fuels	Storm Sewer	Field Improv.	Library RAD	Boyce Mayview RAD	Capital Projects	Sanitary Sewer	Twp/SD Magazine	Comm & Rec Center	C&RC Capital	Total	% of Total
Real Estate Taxes	$ 8,787,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ 8,787,500**	**14.57%**
Earned Income Taxes	12,520,000	-	-	-	-	-	-	-	-	-	-	**12,520,000**	**20.76%**
Other Taxes	2,654,500	-	-	-	-	-	-	-	-	-	-	**2,654,500**	**4.40%**
Sewer User Fees	-	-	-	-	-	-	-	8,994,000	-	-	-	**8,994,000**	**14.92%**
Licenses & Permits	152,300	-	-	-	-	-	-	-	-	-	-	**152,300**	**0.25%**
Fees & Fines	425,700	-	-	30,000	-	-	-	15,000	130,962	-	-	**601,662**	**1.00%**
Interest & Rent	453,422	5,000	-	-	-	-	170,000	200,000	-	160,000	-	**988,422**	**1.64%**
Service Agreements	323,850	-	-	-	-	-	4,500	-	-	-	-	**328,350**	**0.54%**
Recreation Fees	702,000	-	-	-	-	-	-	-	-	4,881,500	-	**5,583,500**	**9.26%**
Grant Revenue	1,029,971	628,278	-	-	175,750	592,000	425,000	-	-	-	-	**2,850,999**	**4.73%**
Non-Tax Revenue	713,500	-	-	-	-	-	75,000	-	-	-	195,000	**983,500**	**1.63%**
Fund Balance	-	16,722	-	-	-	291,717	7,182,112	880,556	4,448	-	2,865,806	**11,241,361**	**18.64%**
Operating Transfers	-	-	300,000	30,000	-	403,680	1,440,038	-	-	698,485	565,194	**3,437,397**	**5.70%**
Non-Operating Transfers	-	-	-	-	-	-	-	-	-	1,172,299	-	**1,172,299**	**1.94%**
Totals	**$ 27,762,743**	**$ 650,000**	**$ 300,000**	**$ 60,000**	**$ 175,750**	**$ 1,287,397**	**$ 9,296,650**	**$ 10,089,556**	**$ 135,410**	**$ 6,912,284**	**$ 3,626,000**	**$ 60,295,790**	**100.00%**

2026 OVERALL BUDGET SUMMARY
EXPENDITURES/EXPENSES BY FUND

Expenditure Category	General Fund	Liquid Fuels	Storm Sewer	Field Improv.	Library RAD	Boyce Mayview RAD	Capital Projects	Sanitary Sewer	Twp/SD Magazine	Comm & Rec Center	C&RC Capital	Total	% of Total
General Government	$ 2,752,331	$ -	$ -	$ -	$ -	$ -	$ 2,525,000	$ -	$ 135,410	$ -	$ -	**$ 5,412,741**	**8.98%**
Public Safety	7,631,440	-	-	-	-	-	2,210,000	-	-	-	-	**9,841,440**	**16.32%**
Comm. Development	914,615	-	-	-	-	-	405,000	-	-	-	-	**1,319,615**	**2.19%**
Public Works	5,633,284	-	300,000	30,000	-	-	1,731,050	1,353,084	-	-	-	**9,047,418**	**15.01%**
ALCOSAN Payments	-	-	-	-	-	-	-	6,525,000	-	-	-	**6,525,000**	**10.82%**
Corrective Action	-	-	-	-	-	-	-	1,910,000	-	-	-	**1,910,000**	**3.17%**
Refuse Collection	2,374,000	-	-	-	-	-	-	-	-	-	-	**2,374,000**	**3.94%**
Annual Street Program	-	650,000	-	-	-	-	1,450,000	-	-	-	-	**2,100,000**	**3.48%**
Recreation	841,450	-	-	-	-	1,287,397	440,600	-	-	5,174,791	3,626,000	**11,370,238**	**18.86%**
Library	1,062,834	-	-	-	175,750	-	205,000	-	-	-	-	**1,443,584**	**2.39%**
Debt Service	2,838,287	-	-	-	-	-	-	301,472	-	526,013	-	**3,665,772**	**6.08%**
Operating Transfers	3,714,502	-	-	-	-	-	330,000	-	-	-	-	**4,044,502**	**6.71%**
Fund Balance	-	-	-	30,000	-	-	-	-	-	1,211,480	-	**1,241,480**	**2.06%**
Totals	**$ 27,762,743**	**$ 650,000**	**$ 300,000**	**$ 60,000**	**$ 175,750**	**$ 1,287,397**	**$ 9,296,650**	**$ 10,089,556**	**$ 135,410**	**$ 6,912,284**	**$ 3,626,000**	**$ 60,295,790**	**100.00%**

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Township Taxes					
Real Estate Taxes	$ 8,599,327	$ 8,821,638	$ 8,583,500	$ 8,854,500	$ 8,787,500
Earned Income Taxes	11,925,713	12,704,163	12,810,000	12,152,000	12,520,000
Other Taxes	2,536,756	2,566,566	2,649,250	2,634,484	2,654,500
Total Township Taxes	**23,061,796**	**24,092,367**	**24,042,750**	**23,640,984**	**23,962,000**
Township Fees					
Sewer User Fees	8,646,583	8,740,921	8,581,000	8,740,000	8,994,000
Recreation Fees	4,733,124	5,202,038	5,022,950	5,519,500	5,583,500
Magazine Advertising Fees	149,859	140,801	138,000	131,001	130,962
Licenses & Permits	507,016	194,848	154,250	177,800	152,300
Fees & Fines	661,994	497,526	480,150	489,828	470,700
Total Township Fees	**14,698,576**	**14,776,134**	**14,376,350**	**15,058,129**	**15,331,462**
Township Grant Revenue					
State Pension Grant	789,756	668,080	692,500	769,936	895,500
Library State Grant	81,995	82,822	82,821	82,821	82,821
State Liquid Fuels Tax Allocation	654,578	649,940	638,255	651,206	628,278
Library RAD Grant	235,152	169,808	175,750	175,750	175,750
Boyce Mayview Park RAD Grant	527,000	640,000	825,000	780,000	592,000
Other Grants	282,104	233,070	2,827,650	3,291,658	476,650
Total Township Grant Revenue	**2,570,585**	**2,443,720**	**5,241,976**	**5,751,371**	**2,850,999**
Township Non-Tax Revenue					
Interest & Rent	2,223,957	3,489,730	1,136,225	1,878,022	988,422
Service Agreements	295,865	335,493	318,789	343,809	328,350
Other Revenue	1,109,202	1,406,932	962,700	1,405,839	983,500
Total Township Non-Tax Revenue	**3,629,024**	**5,232,155**	**2,417,714**	**3,627,670**	**2,300,272**
Township Transfers					
Transfers from Bond Proceeds	-	12,158,972	-	-	-
Transfers from Other Funds	10,069,022	9,786,194	4,909,167	6,413,731	4,609,696
Total Township Transfers	**10,069,022**	**21,945,166**	**4,909,167**	**6,413,731**	**4,609,696**
Township Fund Balance					
Transfers from Fund Balance	1,270,411	4,521	13,098,396	4,264,432	11,241,361
Total Township Fund Balance	**1,270,411**	**4,521**	**13,098,396**	**4,264,432**	**11,241,361**
Total Township Revenue	**$ 55,299,414**	**$ 68,494,063**	**$ 64,086,353**	**$ 58,756,317**	**$ 60,295,790**

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
General Government Expenditures					
Personal Services	$ 2,274,532	$ 1,992,755	$ 2,116,507	$ 2,000,993	$ 2,192,059
Contractual Services	1,186,340	1,068,999	1,341,650	1,230,367	1,301,810
Commodities	39,627	38,665	60,375	60,310	62,550
Distributed Costs	(587,784)	(582,965)	(641,637)	(636,345)	(668,678)
Capital Projects	2,527,003	587,585	2,311,500	1,730,500	2,525,000
Total General Government Expenditures	**$ 5,439,718**	**$ 3,105,039**	**$ 5,188,395**	**$ 4,385,825**	**$ 5,412,741**
Fund(s): General Fund, Capital Projects Fund, Township/School District Magazine Fund					
Public Safety Expenditures					
Personal Services	$ 5,140,577	$ 5,921,637	$ 6,202,640	$ 6,112,497	$ 6,548,129
Contractual Services	533,082	545,058	655,400	644,100	695,900
Commodities	67,035	93,960	90,415	95,795	86,665
Distributed Costs	252,263	273,543	291,382	288,640	300,746
Capital Projects	500,092	1,218,996	1,985,400	410,400	2,210,000
Total Public Safety Expenditures	**$ 6,493,049**	**$ 8,053,194**	**$ 9,225,237**	**$ 7,551,432**	**$ 9,841,440**
Fund(s): General Fund, Capital Projects Fund					
Comm. Development Expenditures					
Personal Services	$ 586,225	$ 578,494	$ 747,920	$ 629,780	$ 745,960
Contractual Services	70,797	90,386	99,650	111,050	102,750
Commodities	5,352	5,335	8,000	7,500	8,000
Distributed Costs	67,817	48,381	55,743	55,219	57,905
Capital Projects	19,679	56,795	528,000	173,000	405,000
Total Comm. Development Expenditures	**$ 749,870**	**$ 779,391**	**$ 1,439,313**	**$ 976,549**	**$ 1,319,615**
Fund(s): General Fund, Capital Projects Fund					
Public Works Expenditures					
Personal Services	$ 2,842,952	$ 3,304,975	$ 3,367,248	$ 3,410,325	$ 3,516,763
Contractual Services	1,543,072	1,445,993	7,554,350	5,227,150	3,005,850
Commodities	760,592	713,031	1,205,750	1,103,250	1,211,250
Distributed Costs	740,302	701,178	710,569	704,714	712,505
Refuse Collection	1,573,634	2,004,769	2,202,500	2,202,500	2,374,000
ALCOSAN Payments	5,321,370	5,748,799	6,145,000	6,075,000	6,525,000
Capital Projects	3,963,492	3,958,579	4,569,500	3,714,060	4,611,050
Total Public Works Expenditures	**$ 16,745,414**	**$ 17,877,324**	**$ 25,754,917**	**$ 22,436,999**	**$ 21,956,418**
Fund(s): General Fund, State Liquid Fuels Tax Fund, Storm Sewer Improvement Fund, Field Improvement Fund, Capital Projects Fund, Sanitary Sewer Fund					

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Recreation Expenditures					
Personal Services	$ 3,282,381	$ 3,449,540	$ 3,918,984	$ 3,787,210	$ 4,067,508
Contractual Services	1,594,686	1,639,527	1,869,000	1,845,750	1,943,000
Commodities	377,810	355,289	576,950	566,800	484,250
Distributed Costs	361,487	426,245	457,842	469,081	491,380
Capital Projects	3,123,678	11,925,231	4,710,750	3,769,350	4,384,100
Total Recreation Expenditures	**$ 8,740,042**	**$ 17,795,832**	**$ 11,533,526**	**$ 10,438,191**	**$ 11,370,238**
Fund(s): General Fund, Boyce Mayview Park RAD Fund, Capital Projects Fund, Boyce Mayview C&RC Fund					
Library Expenditures					
Personal Services	$ 806,638	$ 865,222	$ 949,560	$ 932,804	$ 988,342
Contractual Services	25,478	16,529	33,700	26,600	28,800
Commodities	145,884	131,107	166,150	162,350	170,450
Distributed Costs	45,048	44,424	48,951	48,541	50,992
Capital Projects	4,691	8,526	180,000	-	205,000
Total Library Expenditures	**$ 1,027,739**	**$ 1,065,808**	**$ 1,378,361**	**$ 1,170,295**	**$ 1,443,584**
Fund(s): General Fund, Library RAD Fund, Capital Projects Fund					
Debt Service Expenditures					
Contractual Services	$ 2,796,552	$ 3,100,559	$ 3,716,318	$ 3,716,320	$ 3,665,772
Total Debt Service Expenditures	**$ 2,796,552**	**$ 3,100,559**	**$ 3,716,318**	**$ 3,716,320**	**$ 3,665,772**
Fund(s): General Fund, Sanitary Sewer Fund, Boyce Mayview C&RC Fund					
Operating Transfers Expenditures					
Contractual Services	$ 9,227,167	$ 8,472,640	$ 4,909,167	$ 5,490,439	$ 4,044,502
Transfers to Fund Balance	4,079,861	8,561,087	941,119	2,999,593	1,241,480
Total Operating Transfers Expenditures	**$ 13,307,028**	**$ 17,033,727**	**$ 5,850,286**	**$ 8,490,032**	**$ 5,285,982**
Fund(s): All Township Funds					
Total Township Expenditures	**$ 55,299,412**	**$ 68,810,874**	**$ 64,086,353**	**$ 59,165,643**	**$ 60,295,790**

SUMMARY OF CHANGES FROM THE PROPOSED TO ADOPTED BUDGET

Below is a list of changes that were made from the proposed budget to the adopted budget:

Capital Projects Fund		2026 Proposed Budget	2026 Adopted Budget	Change	Explanation
40-40-401-500740-000	Dump Trucks	314,000	623,250	309,250	2025 carryover
40-40-401-500741-000	Other Trucks	87,000	104,500	17,500	2025 carryover
40-40-401-500790-000	Other Equipment	104,800	144,300	39,500	2025 carryover
40-40-415-500720-000	Park Renovation Projects	250,000	285,600	35,600	2025 carryover
40-50-501-500762-000	Morton Complex Upgrades	-	25,000	25,000	2025 carryover
		755,800	**1,182,650**	**426,850**	

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TOWNSHIP MAJOR FUNDS – CHANGES IN FUND BALANCE OR NET ASSETS

GENERAL FUND	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Beginning Fund Balance	$ 7,092,199	$ 7,411,511	$ 7,848,973	$ 7,848,973	$ 7,848,973
Total Revenues	27,417,314	28,783,067	27,576,785	27,648,197	27,762,743
Total Expenditures & Non-Spendables	(27,098,002)	(28,345,605)	(27,576,785)	(27,648,197)	(27,762,743)
Ending Fund Balance	**$ 7,411,511**	**$ 7,848,973**	**$ 7,848,973**	**$ 7,848,973**	**$ 7,848,973**

Analysis: Fund Balance is projected to remain level with the 2025 estimate.
Discussion: The 2026 Budget projects the unassigned fund balance to be 27% of budgeted General Fund revenues.

CAPITAL PROJECTS FUND	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Beginning Total Fund Balance	$ 23,297,255	$ 23,414,475	$ 26,097,278	$ 26,097,278	$ 23,802,559
Revenue	6,483,365	18,873,930	4,759,904	6,164,491	2,114,538
Expenditures	(6,366,145)	(16,191,127)	(12,199,400)	(8,459,210)	(8,869,800)
Ending Total Fund Balance	**$ 23,414,475**	**$ 26,097,278**	**$ 18,657,782**	**$ 23,802,559**	**$ 17,047,297**

Analysis: Fund Balance is projected to decrease $6.76M from the 2025 estimate.
Discussion: The use of Fund Balance has been planned for several years and is used to assist with required grant match funding for major projects, and to fund projects using existing resources to minimize the need for debt.

SANITARY SEWER FUND	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Beginning Net Position	$ 10,166,719	$ 11,095,691	$ 12,784,483	$ 12,784,483	$ 10,389,669
Operating Revenue	8,751,083	8,763,421	8,596,000	8,760,000	9,009,000
Operating Expenses	(8,010,057)	(7,533,782)	(13,853,103)	(11,450,012)	(9,788,084)
Operating Income (Loss)	**741,026**	**1,229,639**	**(5,257,103)**	**(2,690,012)**	**(779,084)**
Non-Operating Revenue	538,267	791,440	150,000	615,000	200,000
Non-Operating Expenses	(350,321)	(332,287)	(319,802)	(319,802)	(301,472)
Total Non-Operating Revenues (Expenses)	**187,946**	**459,153**	**(169,802)**	**295,198**	**(101,472)**
Change in Net Position	**928,972**	**1,688,792**	**(5,426,905)**	**(2,394,814)**	**(880,556)**
Ending Net Position	**11,095,691**	**12,784,483**	**7,357,578**	**10,389,669**	**9,509,113**
Less: Net Investment in Capital Assets	(1,310,842)	(1,336,634)	(1,350,000)	(1,350,000)	(1,375,000)
Ending Unrestricted Net Position	**$ 9,784,849**	**$ 11,447,849**	**$ 6,007,578**	**$ 9,039,669**	**$ 8,134,113**

Analysis: Unrestricted Net Position is projected to decrease $905,556 from the 2025 estimate.
Discussion: The reduction in Net Position is intentional and has been planned to continue accomplishing the requirements stipulated in the Administrative Consent Order while minimizing the impact to ratepayers' bills. The need to fund activities with reserves may increase in future years under a new Consent Order.

TOWNSHIP MAJOR FUNDS – CHANGES IN FUND BALANCE OR NET ASSETS (continued)

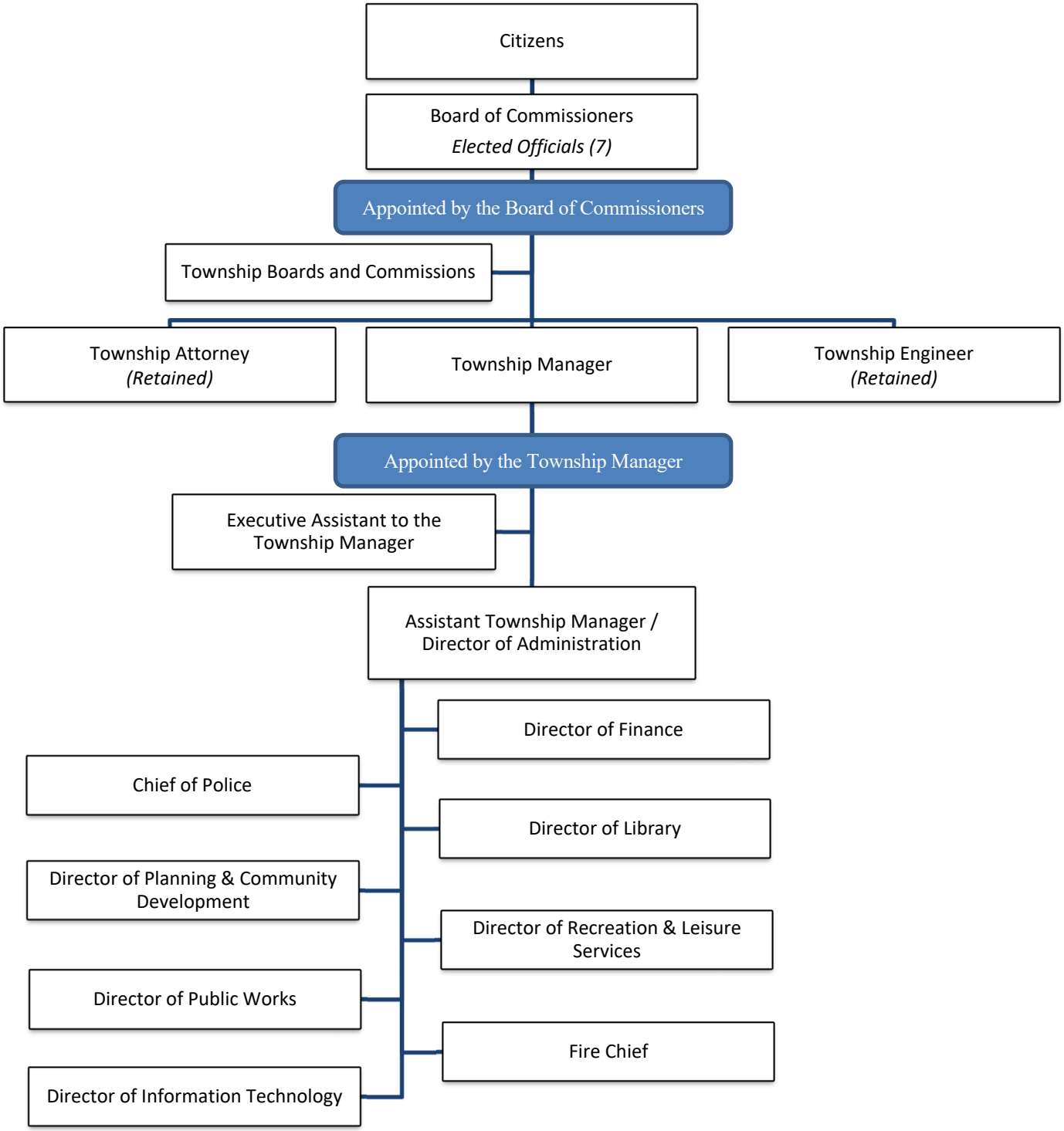
C&RC FUND	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Beginning Net Position	$ 9,740,663	$ 10,519,989	$ 11,788,111	$ 11,788,111	$ 12,695,793
Operating Revenue	4,702,123	5,123,869	5,104,796	5,512,780	5,579,985
Operating Expenses	(4,181,499)	(4,347,433)	(5,090,521)	(4,879,488)	(5,174,791)
Operating Income (Loss)	**520,624**	**776,436**	**14,275**	**633,292**	**405,194**
Non-Operating Revenue	1,509,995	1,718,974	1,380,967	1,470,968	1,332,299
Non-Operating Expenses	(603,075)	(579,070)	(548,359)	(548,360)	(526,013)
Total Non-Operating Revenues (Expenses)	**906,920**	**1,139,904**	**832,608**	**922,608**	**806,286**
Change in Net Position	**1,427,544**	**1,916,340**	**846,883**	**1,555,900**	**1,211,480**
Capital Contribution					
Less: Depreciation - Building	(648,218)	(648,218)	(648,218)	(648,218)	(648,218)
Ending Net Position	10,519,989	11,788,111	11,986,776	12,695,793	13,259,055
Less: Net Investment in Capital Assets	(2,317,913)	(2,689,355)	(2,817,605)	(2,796,805)	(6,227,805)
Ending Unrestricted Net Position	**$ 8,202,076**	**$ 9,098,756**	**$ 9,169,171**	**$ 9,898,988**	**$ 7,031,250**

Analysis: Ending Unrestricted Net Position is projected to decrease considerably from the 2025 estimate, by $2,867,738.
Discussion: The decrease has been planned for several years as the Township will embark on the first phase of major facility enhancements in 2026. This phase is expected to last into 2027 and will focus on the outdoor aquatics area. A second phase will likely follow in 2027 or 2028 focused on interior improvements. The two phases are estimated at a combined cost of $6 million. As stated earlier in this budget document, the desire is to fund these enhancements entirely through the C&RC Fund's strategic reserves and avoid the issuance of any long-term debt.

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TOWNSHIP ORGANIZATIONAL STRUCTURE

The authorized personnel responsible for the Township's programs and services are shown below. The 7 members of the Board of Commissioners are the only elected positions in the organization. All other positions are appointed.



Note: Fire protection services are provided by the Upper St. Clair Volunteer Fire Department which is overseen by the Township Fire Chief. Emergency Medical Services are provided by Tri-Community South EMS.

BOARD OF COMMISSIONERS PLANNING PRIORITIES 2024-2025

The Board of Commissioners meets biannually to establish the Planning Priorities for the following 2 years. These are the Township's highest priority goals and have a strategic, longer-term focus. The next such planning session will take place in early 2026. Staff is committed to continuing the momentum built in recent years from the 2024-2025 Planning Priorities listed below alongside a status update. All Township Departments have additional goals listed within their sections of this document. Some of those goals also support these Planning Priorities.

BOARD PRIORITY	STATUS
Budgetary Items ** Hold the line on taxes* ** Maintain AA+ bond rating* ** Morton Complex bond issue* ** Update Investment Policy* ** Continue to pursue grant funding* ** Negotiate new labor contracts with TCS, Public Works, and Police unions*	The Budgets for 2024 through 2026 were adopted by the BOC with no tax increase and stable reserve levels. The AA+ bond rating was reaffirmed in February 2024 and the long-term financial plan supports maintaining the rating. In early 2024, the Township completed a $12 million bond issue to fund the Morton Complex renovation project. The Township's investment policy was updated in December 2024 and reaffirmed in October 2025. Significant grant funding has been secured for several projects, and applications for more grant funding are awaiting decisions. New labor contracts were successfully negotiated in early 2024 for TCS and Public Works and 2025 for Police.
Fire Dept Strategic Planning ** Continued implementation of the Fire Department Strategic Plan* ** Volunteer recruitment and retention* ** Fire Department facilities improvements*	Immediately after a strategic assessment report for the Upper St. Clair Volunteer Fire Department (VFD) was approved by the Board of Commissioners in October 2022, the Township and VFD began working towards implementation of the report's 11 objectives. Significant progress on those objectives has been made since then, due primarily to outstanding collaboration between the VFD and the Fire Chief. The 2026 Budget allows for the continued advancement of the strategic objectives, and the long-term financial plan demonstrates the budgetary capacity to maintain these objectives in future years.
Police Department Items ** Initiate steps towards accreditation* ** Add'l focus on recruitment, training, and community engagement* ** Implement technology enhancements* ** Increase bike patrols* ** Continue speed enforcement efforts*	The 2026 Budget provides support for the Police Department's continued progress on several key goals. The significant progress made towards achieving accreditation in recent years will continue into 2026, moving onto the next steps to certify that the Department's policies and procedures meet established standards of excellence. Additionally, Police leadership continues to prioritize recruitment, training, and community engagement, with efforts to attract top talent, provide comprehensive training for the staff, and foster stronger connections with the community through outreach in initiatives. Funding was also provided in 2025 and into 2026 to continue supporting recently implemented technology enhancements, including the deployment of a CAD system, which improves operational efficiency and streamlines communication across agencies.
2025-2035 Comprehensive Plan ** Navigate development and planning process* ** Establish goals for the next 10 years* ** Review, present, adopt the plan*	In 2024, the Township began the process of updating the Comprehensive Plan for 2025-2035. The plan's consultants, HRG, worked to ensure public participation through a variety of engagement methods including a survey which received 1,196 responses, the highest HRG has ever received on a community survey. A public hearing was held in June 2025 and Plan was adopted by the Board of Commissioners in August 2025. Information on the adopted Plan can be found in Section 3 of this budget document (Long-Term Financial Planning).
Morton Fields Complex Study ** Coordinate with USCAA regarding field usage during project closure* ** Monitor project construction progress* ** Complete project on time and on budget*	The Morton Fields Complex renovation was completed and officially opened to the public at a ribbon cutting ceremony in June 2025. With the shift from the construction phase to the operational and maintenance phase, the 2026 Budget provides funding for known items while also allowing flexibility to address unanticipated needs that may arise as Staff continues to get acquainted with the new complex.

COMPREHENSIVE PLAN HIGHLIGHTS 2025-2035

The Township's Comprehensive Plan, which is updated every ten years, consists of goals and objectives for the community over the next decade. The current plan is for years 2025 through 2035. Listed below are the four Key Themes of the 2025 Comprehensive Plan along with specific goals.

Each goal is assigned to at least one Township department for support. Departments with such responsibility have the applicable goal(s) listed in the General Fund Budget section within this document. Status updates for the goals can be found in Section 3 of this budget document (Long-Term Financial Planning).

Enhance Municipal Administrative Services

- A-1: Continue high-quality communications both internally and externally.
- A-2: Foster community pride and resilience.
- A-3: Strive for ongoing financial and operational sustainability in municipal government services.

Promote Parks and Recreation Opportunities and Amenities

- B-1: Update, enhance, and maintain the Township's existing parks as needed, including playground equipment, restrooms, picnic pavilions, fields, etc.
- B-2: Improve, enhance, and modernize the Recreation Center.
- B-3: Maintain the Township's existing recreational facilities so that they continue to serve as quality recreational assets to the community.

Encourage Transportation Infrastructure and Connectivity Improvements

- C-1: Enhance and improve traffic and safety within the Township.
- C-2: Maintain and enhance Township-owned roadways to promote increased safety and improve traffic flow.
- C-3: Enhance and improve multi-modal connectivity throughout the Township.
- C-4: Enhance and improve multi-modal connectivity to regional places and destinations that are beyond the boundaries of Upper St. Clair.

Guide Land Use and Environmental Best Practices

- D-1: Ensure that future redevelopment, reuse, and infill development in Upper St. Clair is consistent with the Future Land Use Map.
- D-2: Promote redevelopment and infill development opportunities where appropriate.
- D-3: Continue to support and promote housing that is suitable for the needs of residents.
- D-4: Coordinate with regional stormwater and flood management efforts.
- D-5: Incorporate stormwater management best practices into park improvement projects and land development approvals.
- D-6: Address flood-prone areas in the Township.

The general accomplishments and goals listed below are intended to highlight the outstanding work done by Staff in 2025 and the intended goals of 2026. Other accomplishments and goals can be seen in the *"Board of Commissioners Planning Priorities Highlights"* and *"Comprehensive Plan Highlights"* on the preceding pages.

2025 GENERAL TOWNSHIP ACCOMPLISHMENTS

- After several years of study and design followed by a year-long construction phase, the new Morton Fields Complex opened for play in June of 2025. The project involved re-grading the entire complex into a level surface to create a fully accessible site with enhanced pedestrian and vehicular circulation, synthetic turf fields, restrooms, and a playground area. The facility has enjoyed nearly constant play since its opening, and the feedback has been overwhelmingly positive from the Upper St. Clair community and from visitors.

- Membership levels at the Community & Recreation Center (C&RC) hit record highs again in 2025, reaching 4,600 memberships for the first time. Aquatics and fitness program participation also continued to show sustained strength. The C&RC staff continues to provide a quality member experience that generates a high level of user satisfaction.

- The C&RC Implementation and Advisory Committee (IAC) held several public meetings throughout 2025 to develop solutions aimed at addressing recommendations of the post-COVID assessment and report issued by Ballard*King & Associates in 2024. Through this process, the IAC developed recommendations for major enhancements at the C&RC. Those recommendations are being presented to the public online and at regular meetings of the Board of Commissioners in the fall of 2025. It is anticipated that the Board of Commissioners will make a decision on the IAC's recommendations by the end of the year, possibly leading to construction in 2026 or later.

- The Township commenced a major sanitary sewer source reduction project as part of its efforts to comply with the requirements outlined in the Phase II Consent Order and Agreement which covers all 83 municipalities in the ALCOSAN service area. This work builds upon the Township's continued efforts to remove stormwater inflow from the sanitary sewer system. Funding for this multi-million-dollar project, which has been planned for several years, was supported entirely by the Sanitary Sewer Fund without the need to issue new debt.

- Improvements to the exterior of the Township's Municipal Building were completed in 2025. This included updates to the signage and lighting around the building during the spring and summer as well as a complete resurfacing of the parking lot in the fall.

- The final phase of the two-year Old Farm Trail project was completed in 2025. The paved trail connects the Morton Fields Complex to the C&RC. The Township secured over $800,000 in grant funding through the Allegheny Regional Asset District for this project.

- The Government Finance Officers Association of the US & Canada (GFOA) awarded the Township with its 37th Certificate of Achievement for Excellence in Financial Reporting and 17th consecutive Distinguished Budget Presentation Award. The Township is one of only 7 municipalities in the entire Commonwealth of Pennsylvania (out of 2,500+) to receive both awards.

- Township staff and the Upper St. Clair Police Association reached a tentative agreement in 2025 on terms of a new labor contract. An agreement is expected to be finalized by year end.

2026 GENERAL TOWNSHIP GOALS

- With the opening of the new Morton Fields Complex in 2025, the focus shifts to operating and maintaining the facility. The 2026 Budget supports the first full year of operation by providing funding for known items while also allowing flexibility to address unanticipated needs that may arise as Staff continues to get acquainted with the new complex.

- In anticipation of the C&RC Implementation and Advisory Committee's recommendations being approved, the 2026 Budget includes funding to begin the first phase of facility enhancements. It is likely that the first phase would include improvements to the outdoor aquatics area followed by a second phase focused on renovations to the facility's security, locker rooms and other indoor areas. As currently designed, the cost of these enhancements will be supported entirely by the C&RC Fund's strategic reserves and will not require the issuance of any long-term debt.

- Minor renovations are planned in 2026 for several interior areas of the Municipal Building which have not received updates in several decades. The areas to receive updates are IT, EMS, and the former Community Development office. These are the final areas of the multi-year, multi-phase renovations that have been taking place since 2013.

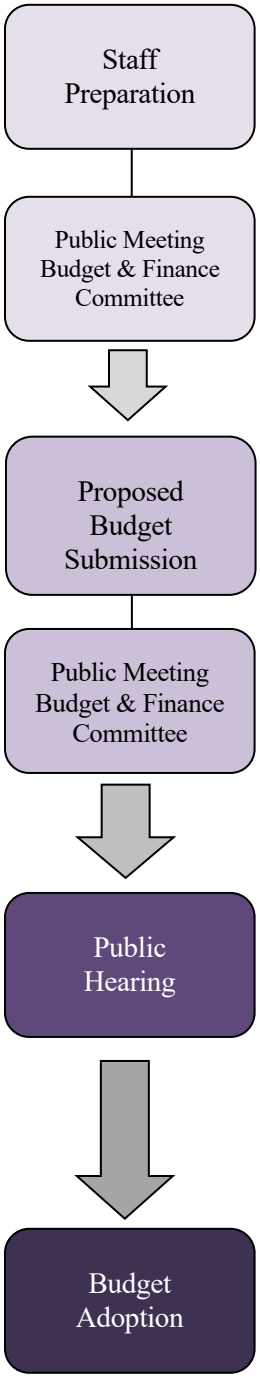
- ALCOSAN will increase its billing rate for wastewater treatment by 7% in 2026. The Township's portion of the sanitary sewer bill will remain level. In order to do this, the Township's sanitary sewer rate multiplier is being reduced from 1.64 to 1.59 which is the sixth consecutive reduction.

- The Township and the 82 other municipalities in the ALCOSAN service area entered into a Phase II Consent Order and Agreement (COA) in 2021 with the Allegheny County Health Department related to stormwater inflow in municipal sanitary sewer systems. The agreement established responsibilities and target dates through 2026. This Budget provides funding to carry the Township through its final responsibilities under the current COA. However, even after these projects are completed and the targets of the current COA are achieved, the responsibilities are not going to conclude. It is highly expected that another COA is on the horizon which will bring additional unfunded mandates. While the Township's Sanitary Sewer Fund is in position to cover the cost of the 2026 efforts without incurring new debt, that may not be the case with a future COA. If new debt is required to comply with unfunded mandates, it could force burdensome increases in sewer user fees.

- The Township continues to aggressively fund stormwater management efforts as it has done since 2014. The 2026 Budget proposes $300,000 in the Storm Sewer Fund for engineering and projects dedicated to improving stormwater management systems and complying with the unfunded Federal mandates tied to Municipal Separate Storm Sewer System (MS4) regulations being faced by municipalities throughout the country.

The Township of Upper St. Clair establishes an Annual Budget according to Article IX of the Township's Home Rule Charter. The Budget process is summarized below, along with the most recent Budget Schedule and budget amendment provisions. For the complete charter provisions concerning the Annual Budget, please go to the section titled *"Budgetary Policies."*

BUDGET PREPARATION AND ADOPTION



Annual Budget Preparation

1. Department Directors and the Board of Commissioners are given departmental budget worksheets and information gathering requests.
2. After the departmental budget worksheets and other information are received, the Township Manager and the Finance Department begin preparing the Budget.
3. Near the end of September, the Budget and Finance Committee of the Board of Commissioners* convenes a public meeting(s) to discuss the preliminary figures of the Budget. The meeting(s) provide direction for Staff to finalize the Proposed Budget.

**The Budget and Finance Committee is comprised of three members of the Board of Commissioners, although all Commissioners are encouraged to attend meetings held by this Committee.*

Proposed Budget

1. The Board of Commissioners establishes a public hearing date for the Proposed Budget.
2. The Township Manager and the Finance Department complete the Proposed Budget and submit the document to the Board of Commissioners.
3. In accordance with the Home Rule Charter, Staff makes the Proposed Budget available for inspection by the public, not less than two weeks before a public hearing on the Budget.
4. The Budget and Finance Committee convenes a public meeting to discuss the Proposed Budget submission.

Public Hearing

1. Typically at the Board of Commissioners Regular Meeting in November, a public hearing is held to discuss the Proposed Annual Budget.
2. The Township Manager and the Director of Finance make a presentation on the Proposed Budget to the Board of Commissioners.
3. After public input and direction from the Board regarding that input, Staff prepares the Annual Budget for adoption.

Adoption of the Annual Budget

1. The Board of Commissioners shall adopt the Budget by ordinance on or before the last day of the last month of the fiscal year currently ending.
2. If it fails to adopt the Budget by this date, the amounts appropriated for current operation of the current fiscal year shall be deemed adopted for the ensuing fiscal year on a month-to-month basis, with all items in it prorated accordingly, until such time as the Board of Commissioners adopts a Budget for the ensuing year.

2026 BUDGET DEVELOPMENT SCHEDULE

DATE	ACTION	RESPONSIBILITY
July 18, 2025	Budget worksheets sent to Department Directors along with reminder to align requests with Township goals	Director of Finance
August 21, 2025	Department Directors submit budget worksheets to Finance Department	Department Directors
September 29, 2025	Review budget assumptions and goals with Budget & Finance Committee	Budget & Finance Committee Township Manager Director of Finance
September 29, 2025	Establish Public Hearing date	Board of Commissioners
October 22, 2025	Submit Manager's Proposed Budget to Board of Commissioners	Township Manager Director of Finance
October 22, 2025	Submit advertisement of Public Hearing to newspaper	Director of Finance
October 22, 2025	Post the Proposed Budget for Public inspection in Reception Area, Library and Township website	Director of Finance
October 22, 2025	Review Manager's Proposed Budget with the Budget & Finance Committee	Budget & Finance Committee Township Manager Director of Finance
November 3, 2025	Public Hearing	Budget & Finance Committee Township Manager Director of Finance
November 4, 2025	Request for updated budget narratives and performance measurement data sent to Department Directors	Director of Finance
November 13, 2025	Review Public comments, if necessary	Budget & Finance Committee Township Manager Director of Finance
November 18, 2025	Updated budget narratives and performance measurement data returned to Finance Department	Department Directors
December 1, 2025	Adopt Budget (by Ordinance)	Board of Commissioners
December 2, 2025	Advertise adopted Ordinance	Township Manager
December 29, 2025	Enter Budget into financial software	Director of Finance

BUDGET AMENDMENT

After the Budget is adopted, Staff and the Board of Commissioners may amend the Budget under certain circumstances as listed below.

1. **Supplemental appropriations:** If during the fiscal year there are available for appropriation revenues in excess of those estimated in the budget, the Board of Commissioners by ordinance may make supplemental appropriations for the year up to the amount of such excess.

2. **Emergency appropriations:** To meet a public emergency affecting life, health, property or the public peace, the Board of Commissioners may make emergency appropriations. Such appropriations must be made by emergency ordinance by an affirmative vote of at least five members. To the extent that there are no available unappropriated revenues to meet such appropriations, the Board of Commissioners may by such emergency ordinance authorize the issuance of emergency notes, which may be renewed from time to time; but the emergency notes and renewals of any fiscal year next succeeding that in which the emergency appropriation was made.

3. **Reduction of appropriations:** If at any time during the fiscal year it appears probable to the Manager that the revenues available will be insufficient to meet the amount appropriated, he shall report to the Board of Commissioners without delay, indicate the estimated amount of the deficit, any remedial action taken by him and his recommendations as to any other steps to be taken. The Board of Commissioners shall then take such further action as it deems necessary to prevent or minimize any deficit and for that purpose it may by ordinance reduce one or more appropriations.

4. **Transfer of appropriations:** At any time during the fiscal year, the Manager may transfer part or all of any unencumbered appropriation balance among programs within a department, office or agency; and, upon written request by the Manager, the Board of Commissioners may by ordinance transfer part or all of any unencumbered appropriation balance from one department, office or agency to another.

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FIVE YEAR

BUDGET PROJECTIONS

FIVE YEAR PROJECTION OVERVIEW

The Five-Year Projection for all Township Funds is a tool in which the Board of Commissioners and Township Staff can monitor potential funding impacts in future years. The assumptions used for 2026-2030 are separated by Governmental Funds, the Sanitary Sewer Fund and the Community & Recreation Center (C&RC) Fund.

Long-Term Financial Plan Projections
All Township Funds

Governmental Funds	2026	2027	2028	2029	2030
Governmental Funds Revenues					
Real Estate Tax: 1% decline	$ 8,787,500	$ 8,699,625	$ 8,612,629	$ 8,526,502	$ 8,441,237
Earned Income Tax: 3% growth	12,520,000	12,895,600	13,282,468	13,680,942	14,091,370
Real Estate Transfer Tax: 1.5% growth	1,500,000	1,522,500	1,545,338	1,568,518	1,592,045
Local Option Sales Tax: 2% growth	763,000	778,260	793,825	809,702	825,896
Local Services Tax: Estimate # employees	370,000	370,000	370,000	370,000	370,000
Other Revenue: 2.5% growth on recurring items	5,927,771	5,023,290	5,148,873	5,277,594	5,409,534
Fund Balance - Governmental Funds	7,460,551	5,061,184	4,203,010	3,883,161	4,696,872
Total Governmental Fund Revenues	**$ 37,328,822**	**$ 34,350,459**	**$ 33,956,142**	**$ 34,116,419**	**$ 35,426,955**
Governmental Funds Expenditures					
General Government: 3.25% growth	$ 2,752,331	$ 2,841,782	$ 2,934,140	$ 3,029,499	$ 3,127,958
Public Safety: 3.50% growth	7,631,440	7,898,540	8,174,989	8,461,114	8,757,253
Community Development: 3.25% growth	914,615	944,340	975,031	1,006,720	1,039,438
Public Works: 3.25% growth	5,633,284	5,816,366	6,005,398	6,200,573	6,402,092
Refuse Collection: 7.25% growth	2,374,000	2,546,115	2,730,708	2,928,685	3,141,014
Annual Street Program: estimate/CIP	2,100,000	2,100,000	2,200,000	2,200,000	2,300,000
Other Capital Improvements: estimate/CIP	8,151,650	4,307,500	2,927,500	2,045,500	2,287,500
Recreation: 3.25% growth on recurring items	1,823,847	1,883,122	1,944,323	2,007,514	2,072,758
Library: 3.25% growth	1,238,584	1,278,838	1,320,400	1,363,313	1,407,621
C&RC Transfer	1,870,784	1,896,068	1,914,669	1,936,685	1,958,067
Debt Service - General Fund	2,838,287	2,837,788	2,828,983	2,936,816	2,933,254
Total Governmental Fund Expenditures	**$ 37,328,822**	**$ 34,350,459**	**$ 33,956,142**	**$ 34,116,419**	**$ 35,426,955**

Sanitary Sewer Fund	2026	2027	2028	2029	2030
Sanitary Sewer Revenues					
Sewer User Fees: 7% growth	$ 8,994,000	$ 9,623,580	$ 10,297,231	$ 11,018,037	$ 11,789,300
Other Revenue: level	215,000	85,000	85,000	85,000	85,000
Use of Net Assets	880,556	-	-	-	-
Total Sanitary Sewer Fund Revenues	**$ 10,089,556**	**$ 9,708,580**	**$ 10,382,231**	**$ 11,103,037**	**$ 11,874,300**
Sanitary Sewer Expenses					
ALCOSAN Payments: 7% growth	$ 6,525,000	$ 6,981,750	$ 7,470,473	$ 7,993,406	$ 8,552,944
Township Sewer Costs: 4% growth	1,353,084	1,407,207	1,463,495	1,522,035	1,582,916
Sanitary Sewer Major Projects: estimate/CIP	1,910,000	1,000,000	1,000,000	1,000,000	1,000,000
Debt Service: actual	301,472	278,016	257,199	215,654	195,754
Increase in Net Assets	-	41,607	191,064	371,942	542,686
Total Sanitary Sewer Fund Expenses	**$ 10,089,556**	**$ 9,708,580**	**$ 10,382,231**	**$ 11,103,037**	**$ 11,874,300**

C&RC Fund (Operating & Capital)	2026	2027	2028	2029	2030
C&RC Fund Revenues					
C&RC Operating Revenue: 2% growth	$ 5,041,500	$ 5,091,915	$ 5,142,834	$ 5,194,262	$ 5,246,205
Operating Transfer - C&RC	1,870,784	1,896,068	1,914,669	1,936,685	1,958,067
Use of Net Assets - Operating	-	-	-	-	-
Use of Net Assets - Capital	3,060,806	4,187,800	1,131,300	857,950	1,156,539
Total C&RC Fund Revenues	**$ 9,973,090**	**$ 11,175,783**	**$ 8,188,803**	**$ 7,988,897**	**$ 8,360,811**
C&RC Fund Expenses					
C&RC 85% Operating Costs: 3.5% growth	$ 4,476,306	$ 4,632,977	$ 4,795,131	$ 4,962,961	$ 5,136,665
C&RC 15% Operating Costs: 3.5% growth	698,485	722,932	748,235	774,423	801,528
Debt Service: actual	1,172,299	1,173,136	1,166,434	1,162,262	1,156,539
Increase in Net Assets - Operating	565,194	458,938	347,703	231,301	109,540
C&RC - Capital Expenses	3,060,806	4,187,800	1,131,300	857,950	1,156,539
Total C&RC Fund Expenses	**$ 9,973,090**	**$ 11,175,783**	**$ 8,188,803**	**$ 7,988,897**	**$ 8,360,811**

FIVE YEAR PROJECTION ASSUMPTIONS

GOVERNMENTAL FUNDS REVENUES

- The real estate tax rate is assumed to remain at 3.83 mills during the 5-year period. Local governments within Allegheny County have experienced a decline in their taxable assessment base due to the sharp drop in the common level ratio over the past several years. The Township's base has declined about 2% since 2023. This forecast assumes that a declining trend will continue until a change to the current property assessment system is made. Since a new solution has not yet been offered by Allegheny County, this forecast assumes the current condition will remain through the full five-year scope.
- Earned income tax (EIT) revenue is conservatively projected to grow at a rate of 3% annually. Economic and labor market forecasts along with the Township's recent experience suggest EIT could grow at a higher rate in the short-term but predictions over the longer term are less confident.
- Real estate transfer tax revenue is expected to benefit from a drop in mortgage rates which could slowly improve sales volume over the next 1-2 years. As such, this forecast assumes annual growth of 1.5%.
- Local option sales tax (RAD Sales Tax) revenue is tied to inflation and consumer spending. Both factors caused significant growth in this revenue during 2022-2023. That growth slowed in 2024 but slightly rebounded in 2025. Consumer spending predictions for the near-term are mixed. This forecast assumes a modest 2% annual increase.
- Local services tax revenue should remain level after achieving slight growth in 2025.
- Other revenue is projected to grow at 2.5% annually based on historical trends and near-term expectations. One-time revenues included in the first year of the projection, such as grants, have been removed from the model for years 2 through 5 since they will not be repeated in those years. The Township is currently pursuing grant funding for several projects and will continue seeking grants throughout the five-year scope of this plan, but no grants are assumed in this forecast beyond those which have been officially awarded.
- Fund Balance projections are based on anticipated needs. The 2026 Budget projects $7,033,701 to be spent from fund balances in the governmental funds. The majority of fund balance usage comes from the Capital Projects Fund which has been planned for several years and is not a concern. The General Fund is projected to maintain a fund balance throughout the 5-year period that will sustain its AA+ bond rating.
- The non-capital expenditures over the five-year period are projected to be fully supported by recurring revenues. Future use of fund balance is dependent upon what capital projects are approved. The projected fund balance for the Governmental Funds beginning in 2026 is sufficient to cover the total fund balance requirement presented for the five-year period.

FIVE YEAR PROJECTION ASSUMPTIONS (Continued)

GOVERNMENTAL FUNDS EXPENDITURES (Continued)

- For each of the next 5 years, expenditures in the areas of General Government, Community Development, Public Works, Recreation and Library are expected to grow 3.25% while Public Safety is expected to grow 3.50%. These projections are based on historical data, contractual obligations, anticipated needs, and economic forecasts.
- Refuse collection costs will grow 7.25% based on the existing contract which runs through 2028. The same rate is assumed for 2029 and 2030.
- Annual Street Program expenditures are based on the Township's adopted 2026-2030 Capital Improvements Plan (CIP).
- The Other Capital Improvements category includes all items other than the Annual Street Program that are identified in the CIP as being priority items that are not funded through enterprise funds.
- The Debt Service forecast includes the actual scheduled payments of the General Fund portions of the General Obligation Bonds for 2016, 2017, 2021, 2022, and 2024. No new debt is included in the forecast in the five-year period.

SANITARY SEWER FUND

- ALCOSAN previously committed to a 7% increase in its wastewater treatment rates through 2026. Rates for future years are not yet known, but ALCOSAN has signaled that increases will continue. As such, this forecast maintains a 7% annual increase across all five years. The ALCOSAN rate increase impacts both the Sanitary Sewer User Fees (revenue) and the ALOCSAN Payments (expense). The 7% increase forecasted for the revenue portion assumes the Township portion of the sewer billing rate will be raised at the same rate as the ALCOSAN portion of the bill. However, the fund's health is evaluated annually to establish the appropriate fees, so it is possible the revenue in this forecast will be more or less than what is reflected.
- Other revenue is shown to be level after a drop in 2027. Most of this revenue source is interest income, which is projected to decline due to a drop in investment rates and less available cash reserve.
- The 2026 Budget includes funding to carry the Township through its final responsibilities under the current Phase II Consent Order and Agreement (COA) with the Allegheny County Health Department. The forecast shows the major sanitary sewer project costs dropping back down to a lower level for the following four years which aligns with what is presented in the CIP. However, it is expected that another COA will be issued at some point during the five-year period which could result in materially higher expenses than those which are assumed in this forecast.
- Other Township sewer costs are projected to grow at 4% based on trends and economic forecasts.
- The Debt Service forecast includes the actual scheduled payments of the Sanitary Sewer Fund portions of the General Obligation Bonds for 2016, 2017 and 2021. No new debt is included in the forecast in the five-year period.
- The use of net assets is forecasted to not be necessary beyond 2026. However, this could change if expenses are higher than projected, or if the user fees are lower than what is presented. Both scenarios are possible due to the lack of information about ALCOSAN rates and regulatory requirements beyond 2026.

CONTINUED ON NEXT PAGE

FIVE YEAR PROJECTION ASSUMPTIONS (Continued)

COMMUNITY & RECREATION CENTER FUND

- The 5-year projection assumes a 1.5% increase in revenue each year. This would result from an increase in membership volume, membership rates, program participation, and program/facility fees, or a combination of any/all of those factors. If major facility enhancement projects take place during the five-year period, actual revenue growth after project completion is likely to outperform this modest projection.
- The Operating Transfer for the C&RC comes from the General Fund and covers 15% of the annual indoor operating costs as well as the debt service costs for the C&RC.
- Inflation had a significant impact on the C&RC's costs in the past several years, particularly in the areas of wages and other contractual services. That impact is reflected in the 2026 Budget which serves as the baseline for this five-year forecast. The C&RC's operating costs are projected to grow 3.5% annually based on anticipated needs and the cost of operations.
- Debt Service is based on the portion of the debt service schedule for the 2016 General Obligation Bonds that is related to the 2008 construction of the C&RC. No new debt is expected to be issued for the C&RC Fund in the five-year period.
- Capital expenses in this forecast reflect what is presented in the CIP except for a $1 million increase in the facility enhancements project cost which is based on revisions made since the CIP was adopted.
- The capital expenses are shown to be fully supported across the five years through an equal use of net assets. The operating revenues exceed the non-capital expenses in each of the five years which yields an increase in the operating net assets through 2030.

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COMPREHENSIVE PLAN

TOWNSHIP OF UPPER ST. CLAIR
COMPREHENSIVE PLAN FOR 2025-2035

The Township's Comprehensive Plan, which is updated every ten years, consists of goals and objectives for the community over the next decade.

The 2025 Comprehensive Plan for the Township of Upper St. Clair outlines the vision for the Township for the next 10+ years and was developed over the course of about eighteen months. During the planning process, members of the Planning Commission, Township Staff, and the Township Board of Commissioners, as well as the public, were given opportunities to provide input on the vision for the future of the Township and to help create attainable goals to achieve the vision.

The 2025 Upper St. Clair Comprehensive Plan provides an overview of existing trends and issues in the Township and develops a guide for policy and decision making to achieve the goals they have set for the future. This Plan covers a variety of important topics, such as:

- What additional improvements are needed in the Township's parks and community facilities?
- What do residents want for the future of Upper St. Clair?
- Where can additional connections and linkages be made?
- What roadway improvements and enhancements are needed?

These are all questions that the Comprehensive Plan intends to address.

The 2025 Plan outlines goals and strategies with an emphasis on the key themes that were identified during the planning process. The key theme areas were developed based on feedback received from public input through the online survey and outreach events as well as meetings and discussions with the project Planning Commission members and Township staff and officials.

Key theme areas of the Upper St. Clair 2025 Comprehensive Plan are as follows:

A. Enhancing Municipal and Administrative Services
B. Promoting Parks and Recreation Opportunities and Amenities
C. Encouraging Transportation Infrastructure and Connectivity Improvements
D. Guiding Land Use and Environmental Best Practices

More information about the Comprehensive Planning process, including the full Plan, can be found on the Township's website at https://www.twpusc.org/departments/community_development/comprehensive_plan.php.

The following pages summarize the key themes and objectives outlined in the 2025 Comprehensive Plan. These objectives are also highlighted in the appropriate department sections of this Budget document along with progress updates where applicable.

COMPREHENSIVE PLAN FOR 2025-2035 (continued)

KEY THEME: Enhance Municipal Administrative Services

Upper St. Clair is a community that benefits from a high quality of life, sound fiscal management practices and procedures, a strong sense of community pride, and a genuine appreciation from residents for the many services, parks, amenities, facilities, and programs offered. Enhancing Municipal Administrative Services is a key theme area for the 2025 Upper St. Clair Comprehensive Plan as the Township aims to continue and expand upon the many services and programs provided to continue to provide residents with a high quality of life. In the years ahead, several goals have been discussed throughout this Chapter that will help to advance the theme of continuing much of what has already been established. The Township is already doing so much when it comes to planning, policy making, decision making, and budgeting and it is essential these efforts continue in the future The following goals, objectives, and strategies have been developed to address the Enhancing Municipal Administrative Services theme area. *

** From page 21 of the 2025 Upper St. Clair Comprehensive Plan*

	Goal No.	Goal Description	Obj. No.	Objective Description	Potential Partners	Probable Cost	Timeframe for Implementation	Potential Funding Strategy
A - Enhance Municipal Administrative Services	A-1	Continue high-quality communications both internally and externally.	1.1	Update the Township's internal communication plan increase communication with members of the various municipal departments, boards, and commissions.	Municipal Governance	$	Short-term (2-5 years)	Staff Time, Meeting Time
			1.2	Update the Township's external communication and public outreach plan to increase communication with members of the community and partner organizations.	Municipal Governance	$	Short-term (2-5 years)	Staff Time, Meeting Time
	A-2	Foster community pride and resilience.	2.1	Maintain the existing high quality of life and remain an aesthetically rich and vibrant Township.	Municipal Governance	$	Ongoing	Staff Time, Meeting Time
			2.2	Promote a sense of place, a sense of community, and an overall positive culture.	Municipal Governance	Minimal Cost	Ongoing	Staff Time, Meeting Time
	A-3	Strive for ongoing financial and operational sustainability in municipal government services.	3.1	Continue to update the capital improvement plan every year.	Municipal Governance	$	Ongoing	Staff Time, Meeting Time
			3.2	Continue to put forth a fiscally conservative annual budget.	Municipal Governance	$	Ongoing	Staff Time, Meeting Time
			3.3	Develop an operational and organizational strategic plan that sets goals for the next 3-5 years but also examines succession of municipal employees.	Municipal Governance	$	Short-term (2-5 years)	Staff Time, Meeting Time
			3.4	Continue to seek grants to help fund projects and initiatives in the Township.	Municipal Governance, Third Party Consultant	$	Ongoing	Staff Time, Meeting Time

COMPREHENSIVE PLAN FOR 2025-2035 (continued)

KEY THEME: Promote Parks and Recreation Opportunities and Amenities

Upper St. Clair already offers high quality recreational facilities and amenities within the community and region. Continuing to maintain and upgrade these assets will help to ensure that all Township residents have access to high-quality facilities for years to come. As the Township reaches build-out status, a shift from constructing brand new facilities to maintaining and improving existing facilities will become the precedent. Through the maintenance and modernization of parks amenities and trails, the Township must maintain momentum and community interest over the course of the next several years. Efforts should continue to ensure that all existing facilities are accessible as well. Recommended actions have been discussed throughout this chapter. The following goals, objectives, and strategies have been developed to guide the ongoing investment in Upper St. Clair's parks and recreation amenities and facilities so that all residents can continue to have access to them to meet their needs. *

** From page 27 of the 2025 Upper St. Clair Comprehensive Plan*

	Goal No.	Goal Description	Obj. No.	Objective Description	Potential Partners	Probable Cost	Timeframe for Implementation	Potential Funding Strategy
B - Promote Parks and Recreation Opportunities and Amenities	B-1	Update, enhance, and maintain the Township's existing parks as needed, including playground equipment, restrooms, picnic pavilions, fields, etc.	1.1	Develop a prioritized list of projects and improvements needed at the Township's parks.	Municipal Governance, Third Party Consultant, DCED, DCNR	$	Ongoing	Staff Time, Meeting Time
			1.2	Conduct improvement projects as needed based on the prioritized list.	Municipal Governance, Third Party Consultant, DCED, DCNR	$-$$$$	Ongoing	DCED Greenways, Trails, and Recreation Program (GTRP), County CDBG, DCNR Keystone Recreation, Park, & Cons. Fund, Private Foundations
			1.3	Complete a Parks Master Plan for the Township Parks system.	Municipal Governance, Third Party Consultant, DCED, DCNR	$	Immediate (1-2 years)	DCED Greenways, Trails, and Recreation Program (GTRP), County CDBG, DCNR Keystone Recreation, Park
	B-2	Improve, enhance, and modernize the Recreation Center.	2.1	Conduct improvements and renovations consistent with the 2024 Community & Recreation Center Post COVID Facility Assessment.	Municipal Governance, Third Party Consultant, DCED, DCNR	$-$$$	Ongoing	ARPA Community Facilities), DCED Greenways, Trails, & Recreation Program (GTRP), County CDBG, County GEDTF, DCNR Keystone Recreation, Park, & Cons. Fund, Private Foundations
	B-3	Maintain the Township's existing recreational facilities so that they continue to serve as quality recreational assets to the community.	3.1	Conduct routine maintenance consistent with Park Master Plans, Capital Improvement Plans, and as needs arise.	Municipal Governance, Third Party Consultant, DCED, DCNR	$-$$	Ongoing	DCED Greenways, Trails, and Recreation Program (GTRP), County CDBG, DCNR Keystone Recreation, Park, and Conservation Fund, Private Foundations

COMPREHENSIVE PLAN FOR 2025-2035 (continued)

KEY THEME: Encourage Transportation Infrastructure and Connectivity Improvements

The Township already provides a strong transportation network, but consideration for additional growth and evolving demand should be considered. As outlined in this section, upgrades to existing roadways will be needed to ensure mobility and safety. Roadway improvements should also consider multi-modal access, which may be facilitated through the adoption of a Complete Streets Policy. This will aid in additional non-motorized improvements, meeting the needs of existing residents and helping to maintain the high quality of life provided in Upper St. Clair. Finally, the maintenance and management of existing facilities and any future facilities should be considered to ensure the sustainability of high-quality resources. The following goals, objectives, and strategies have been developed to address the Encouraging Transportation Infrastructure and Connectivity Improvements theme area. As these proposed connections are implemented, they may be comprised of different facility types, from sidewalks to bike routes. The most appropriate facility type will be determined based on additional studies and available funding at the time of implementation. The following table outlines goals, objectives, and strategies for addressing transportation infrastructure and connectivity improvements in the Township. *

** From page 42 of the 2025 Upper St. Clair Comprehensive Plan*

	Goal No.	Goal Description	Obj. No.	Objective Description	Potential Partners	Probable Cost	Timeframe for Implementation	Potential Funding Strategy
C - Encourage Transportation Infrastructure and Connectivity Improvements	C-1	Enhance and improve traffic and safety within the Township.	1.1	Improve traffic flows and safety along major corridors and at key intersections throughout the Township.	Municipal Governance, Allegheny County, PennDOT, SPC, Property Owners	$-$$$$	Ongoing	Multimodal funds from CFA, DCED, or PennDOT
	C-2	Maintain and enhance Township-owned roadways to promote increased safety and improve traffic flow.	2.1	Complete the Annual Street Resurfacing Program	Municipal Governance, Allegheny County, PennDOT, SPC	$-$$$$	Ongoing	Multimodal funds from CFA, DCED, or PennDOT
			2.2	Complete miscellaneous roadway improvement projects as needed.	Municipal Governance, Allegheny County, PennDOT, SPC	$-$$$	Ongoing	Multimodal funds from CFA, DCED, or PennDOT
	C-3	Enhance and improve multi-modal connectivity throughout the Township.	3.1	Improve walking and biking connections from neighborhoods to neighborhoods.	Municipal Governance, DCED, DCNR, HOAs	$-$$$	Long-term (6-10 years)	Multimodal funds from CFA, DCED, or PennDOT
			3.2	Connect neighborhoods and amenities through existing trails by providing trail spurs or trail expansions or through the construction of new sidewalks.	Municipal Governance, DCED, DCNR	$-$$$	Long-term (6-10 years)	Multimodal funds from CFA, DCED, or PennDOT
	C-4	Enhance and improve multi-modal connectivity to regional places and destinations that are beyond the boundaries of Upper St. Clair.	4.1	Explore the feasibility of connecting Boyce Mayview Park to Fairview Park.	Municipal Governance, DCED, DCNR, South Fayette Township, SPC	$-$$$	Long-term (6-10 years)	Staff time, Meeting time
			4.2	Explore the feasibility of connecting to the Montour Trail from the trails in Upper St. Clair to the trailhead in Peters Township off of Valley Brook Road.	Municipal Governance, DCED, DCNR, PetersTownship, Property Owners, SPC	$-$$$	Short-term (2-5 years)	Staff time, Meeting time

COMPREHENSIVE PLAN FOR 2025-2035 (continued)

KEY THEME: Guide Land Use and Environmental Best Practices

The Township of Upper St. Clair has diverse land uses including residential, commercial, industrial, and parks and open space. Given that the Township is mostly built out, ensuring that adequate and appropriate rules and regulations are in place to promote and foster infill development, replacement, and revitalization projects will be key for the future of Upper St. Clair. In addition, while the Township is not obligated to address every flooding problem that occurs in the Township, staff and officials can work to promote and educate residents on best management practices and other stormwater and flooding mitigation techniques. The Township can do its part in these stormwater management efforts by incorporating best management practices into municipal property and park improvement projects. The Township must ensure that a mix of housing types are provided to meet the needs of its residents and should plan for all these housing types. In addition, the Township has a responsibility to address the most common flood prone areas in the Township and incorporate best management practices into municipal property and park improvement projects. The following goals, objectives, and strategies have been developed to address the theme area to Guide Land Use and Address Environmental Concerns. *

** From page 61 of the 2025 Upper St. Clair Comprehensive Plan*

	Goal No.	Goal Description	Obj. No.	Objective Description	Potential Partners	Probable Cost	Timeframe for Implementation	Potential Funding Strategy
D - Guide Land Use and Environmental Best Practices	D-1	Ensure that future redevelopment, reuse, and infill development in Upper St. Clair is consistent with the Future Land Use Map.	1.1	Identify any potential ordinance or map changes.	Municipal Governance, Property Owners, Developers, Third Party Consultant, SRCC	$	Ongoing	Staff time, Meeting time; PA DCED MAP Grant for zoning ordinance updates
	D-2	Promote redevelopment and infill development opportunities where appropriate.	2.1	Identify target areas for housing growth and development in the Township.	Municipal Governance, Property Owners, Developers, ACED	Minimal Cost	Short-term (2-5 years)	Staff time, Meeting time; PA DCED MAP Grant for zoning ordinance updates
			2.2	Consider the development of additional housing types to diversify the housing stock so that housing in the Township is accessible to varying income levels.	Municipal Governance, Property Owners, Developers, ACED	Minimal Cost	Long-term (6-10 years)	Staff time, Meeting time; PA DCED MAP Grant for zoning ordinance updates
	D-3	Continue to support and promote housing that is suitable for the needs of residents.	3.1	Ensure the housing mix allows aging residents to remain within the community.	Municipal Governance, Property Owners, Developers, ACED	Minimal Cost	Ongoing	Staff time, Meeting time
	D-4	Coordinate with regional stormwater and flood management efforts.	4.1	Participate in regional advocacy groups and other organizations that seek to improve stormwater, flooding, and other environmental concerns in the area.	Municipal Governance, ACCD, DEP	Minimal Cost	Ongoing	Staff time, Meeting time, Landowner Incentive Programs (PA Assoc. of Conservation Districts)
	D-5	Incorporate stormwater management best practices into park improvement projects and land development approvals.	5.1	As park improvement projects occur, incorporate best management practices within the design and construction of the improvements and renovated facilities.	Municipal Governance, ACCD, DEP	$-$$	Ongoing	ARPA Infrastructure Funds (until end of 2026)
	D-6	Address flood-prone areas in the Township.	6.1	Update the Township-wide map that identifies all problem areas for flooding and stormwater concerns.	Municipal Governance, ACCD, DEP	$	Short-term (2-5 years)	Staff time, Meeting time, Private Foundations, Western PA Conservancy, DCNR
			6.2	Explore the feasibility of taking over certain flood-prone properties within the Township and the potential reuse of these properties for increased stormwater quality controls and best management practices as part of the Township's MS4 program to benefit the community as a whole.	Municipal Governance, Property Owners	$-$$$	Short-term (2-5 years)	Staff time, Meeting time
			6.3	Continue to participate in the CRS program and pursue a higher rating.	Municipal Governance	Minimal Cost	Ongoing	Staff time, Meeting time

COMPREHENSIVE PLAN FOR 2025-2035 (continued)

RESPONSIBILITY AREAS BY DEPARTMENT

Each goal in the Comprehensive Plan requires support from the Township. Below is a matrix showing which Township departments have a role in supporting each of the Comprehensive Plan's goals. These goals are also listed in each respective department's section of this budget document.

Goal	Description	Administration	Community Development	Public Works	Recreation	Public Safety
A-1	Continue high-quality communications both internally and externally.	X				
A-2	Foster community pride and resilience.	X	X	X	X	
A-3	Strive for ongoing financial and operational sustainability in municipal government services.	X				
B-1	Update, enhance, and maintain the Township's existing parks as needed, including playground equipment, restrooms, picnic pavilions, fields, etc.			X	X	
B-2	Improve, enhance, and modernize the Recreation Center.				X	
B-3	Maintain the Township's existing recreational facilities so that they continue to serve as quality recreational assets to the community.			X	X	
C-1	Enhance and improve traffic and safety within the Township.		X	X		X
C-2	Maintain and enhance Township-owned roadways to promote increased safety and improve traffic flow.		X	X		
C-3	Enhance and improve multi-modal connectivity throughout the Township.		X	X	X	
C-4	Enhance and improve multi-modal connectivity to regional places and destinations that are beyond the boundaries of Upper St. Clair.		X	X	X	
D-1	Ensure that future redevelopment, reuse, and infill development in Upper St. Clair is consistent with the Future Land Use Map.		X			
D-2	Promote redevelopment and infill development opportunities where appropriate.		X			
D-3	Continue to support and promote housing that is suitable for the needs of residents.		X			
D-4	Coordinate with regional stormwater and flood management efforts.		X	X		
D-5	Incorporate stormwater management best practices into park improvement projects and land development approvals.		X	X		
D-6	Address flood-prone areas in the Township.		X	X		

COMPREHENSIVE PLAN FOR 2025-2035 (continued)

Following is a status update for each of the goals in the Comprehensive Plan. The update reflects each goal's status as of December preceding the budget year.

GOAL: Continue high-quality communications both internally and externally. (A-1)

UPDATE: The Township's full-time Communications Specialist will work to update the Township's internal and external communication plans. This will ensure appropriate communication with members of the various municipal departments, boards, and commissions, and will enhance public outreach including communication with members of the community and partner organizations.

GOAL: Foster community pride and resilience. (A-2)

UPDATE: The 2026 Budget was developed to ensure the same level of high-quality services are provided to residents and visitors. This includes funding levels that will maintain the existing high quality of life, continue to provide an aesthetically rich and vibrant Township, and promote a sense of place, a sense of community, and an overall positive culture.

GOAL: Strive for ongoing financial & operational sustainability in municipal government services. (A-3)

UPDATE: In addition to developing and adopting a 2026 Budget that holds the line on taxes without cutting service levels, the Township continues to Upper St. Clair maintains financial and operational sustainability by pairing conservative, policy-driven financial management with continuous long-range planning (Capital Improvement Plan, Long-Term Financial Plan, Comprehensive Plan, strategic studies) and transparent governance, all of which support its AA+ rating and long-term service delivery

GOAL: Update, enhance, and maintain the Township's existing parks as needed, including playground equipment, restrooms, picnic pavilions, fields, etc. (B-1)

UPDATE: The departments of Public Works and Recreation & Leisure Services collaborate to plan and prioritize projects, improvements, and maintenance needed at the Township's parks and recreation facilities. These priorities are reflected in the Township's Capital Improvement Plan. The 2026 Budget includes funding for a Parks Master Plan which will provide additional support and guidance for facility updates in future years.

GOAL: Improve, enhance, and modernize the Recreation Center. (B-2)

*UPDATE: The C&RC Implementation and Advisory Committee (IAC) held several public meetings throughout 2025 to develop solutions aimed at addressing recommendations of the post-COVID assessment and report issued by Ballard*King & Associates in 2024. Through this process, the IAC developed recommendations for major enhancements at the C&RC. Those recommendations were approved by the Board of Commissioners in November 2025 and funding is programmed in the 2026 Budget to begin the first phase of enhancements. The first is to include improvements to the outdoor aquatics area. A future second phase will focus on renovations of the facility's security, locker rooms and other indoor areas. As currently designed, the cost of these enhancements will be supported entirely by the C&RC Fund's strategic reserves and will not require the issuance of any long-term debt.*

COMPREHENSIVE PLAN FOR 2025-2035 (continued)

GOAL: Maintain the Township's existing recreational facilities so that they continue to serve as quality recreational assets to the community. (B-3)

UPDATE: The departments of Public Works and Recreation & Leisure Services collaborate to conduct routine maintenance consistent with the Parks Master Plan, Capital Improvement Plan, and as needs arise. The 2026 Budget provides funding to support these continued efforts.

GOAL: Enhance and improve traffic and safety within the Township. (C-1)

UPDATE: There are no specific projects scheduled in 2026 for this item, but The Police, Public Works, and Community Development departments work collaboratively to review opportunities for improved traffic flows and safety along major corridors and at key intersections throughout the Township. Such opportunities will be incorporated into future Capital Improvement Plans.

GOAL: Maintain and enhance Township-owned roadways to promote increased safety and improve traffic flow. (C-2)

UPDATE: The 2026 Budget includes $2,100,000 for its annual street resurfacing program. This funding level reflects the Township's commitment to maintaining safe roadways. The Capital Improvement Plan anticipates increasing funding for this program in future years.

GOAL: Enhance and improve multi-modal connectivity throughout the Township. (C-3)

UPDATE: The Public Works and Community Development departments will work in 2026 to review opportunities for connections throughout the Township. This could include the improvement of walking and biking connections between neighborhoods or connecting neighborhoods and amenities through existing trails by providing trail spurs, trail expansions, or new sidewalks. Connections that are identified as being feasible are prioritized and incorporated into the Capital Improvement Plan.

GOAL: Enhance and improve multi-modal connectivity to regional places and destinations that are beyond the boundaries of Upper St. Clair. (C-4)

UPDATE: The 2026 Budget includes funding to begin the study of some future trail connections. Among the projects that may be explored are connecting to the Montour Trail from Upper St. Clair and connecting Boyce Mayview Park to Fairview Park in South Fayette Township. Studies will be needed to determine if these or any other connections are feasible.

GOAL: Ensure that future redevelopment, reuse, and infill development in Upper St. Clair is consistent with the Future Land Use Map. (D-1)

UPDATE: This is an ongoing function of the Department of Planning and Community Development which includes reviews for potential ordinance or map changes.

COMPREHENSIVE PLAN FOR 2025-2035 (continued)

GOAL: Promote redevelopment and infill development opportunities where appropriate. (D-2)

UPDATE: Future efforts of the Department of Planning and Community Development may address this item by identifying target areas for housing growth and development in the Township. The Department may also c*onsider the development of additional housing types to diversify the housing stock so that housing in the Township is accessible to varying income levels.*

GOAL: Continue to support and promote housing that is suitable for the needs of residents. (D-3)

UPDATE: This is an ongoing function of the Department of Planning and Community Development which ensures the housing mix allows aging residents to remain within the community.

GOAL: Coordinate with regional stormwater and flood management efforts (D-4)

UPDATE: The Department of Planning and Community Development communicates regularly with neighboring and overlapping governments related to efforts that could improve stormwater, flooding, and other environmental concerns in the area.

GOAL: Incorporate stormwater management best practices into park improvement projects and land development approvals. (D-5)

UPDATE: As park improvement and land development projects occur, the Department of Planning and Community Development incorporates best management practices within the design and construction of the improvements and renovated facilities.

GOAL: Address flood-prone areas in the Township. (D-6)

UPDATE: The Department of Planning and Community Development will work to update the Township-wide map to identify all problem areas for flooding and stormwater concerns. The Department will also explore the feasibility of taking over certain flood-prone properties within the Township and the potential reuse of these properties for increased stormwater quality controls and best management practices as part of the Township's MS4 program to benefit the community as a whole. The Township continues to participate in the CRS program and pursue a higher rating.

CAPITAL PLANNING

CAPITAL PLANNING OVERVIEW

In accordance with the Township of Upper St. Clair Code, Staff creates a Five-Year Capital Improvement Program (CIP) outlining anticipated capital assets and capital projects for a five-year period. A capital asset is considered an asset of considerable value that has a useful life of several years. A capital project is considered to be a project of considerable cost that will benefit the Township for future years. The Township's CIP is updated annually by Resolution of the Board of Commissioners. The updated CIP is used as a tool during the budget process to evaluate and decide what will be funded. Recurring and non-recurring items are separated as follows:

Recurring Capital Items are capital projects or assets that are replaced routinely. These capital items do not reflect a material operational impact after their purchase.

Non-recurring Capital Items are capital projects or assets that will have an operational impact on the budget. The Township estimates the impacts of these projects in order to analyze the feasibility of each project.

Listed below is a schedule of recurring and non-recurring capital items for the budget year. The following page shows any material operational impacts associated with the non-recurring capital items listed below.

2026 Budgeted Capital Assets & Capital Projects
Summary By Funding Source

	Capital Projects Fund	Liquid Fuels Fund	Storm Sewer Fund	Field Improvement Fund	BM Park RAD Fund	Sanitary Sewer Fund	C&RC Fund	Total Capital Items
Capital Assets								
Recurring Items								
Public Works Vehicles	$ 485,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 485,000
Public Works Equipment	199,800	-	-	-	-	-	-	199,800
Police Vehicles	125,000	-	-	-	-	-	-	125,000
Public Safety Equipment	135,000	-	-	-	-	-	-	135,000
General Government Equipment	245,000	-	-	-	-	-	-	245,000
Library Equipment	205,000	-	-	-	-	-	-	205,000
Recreation Equipment	-	-	-	-	20,000	-	826,000	846,000
Non-recurring Items								
Fire Department Vehicles	1,575,000	-	-	-	-	-	-	1,575,000
Field & Park Improvements	250,000	-	-	30,000	285,000	-	-	565,000
Capital Projects								
Recurring Items								
Annual Street Program	1,450,000	650,000	-	-	-	-	-	2,100,000
General Building Improvements	325,000	-	-	-	-	-	-	325,000
Facility Security Upgrades	180,000	-	-	-	-	-	-	180,000
Sewer Projects	-	-	300,000	-	-	1,910,000	-	2,210,000
Non-recurring Items								
Salt Storage Facility Upgrades	200,000	-	-	-	-	-	-	200,000
Municipal Building Improv.	2,100,000	-	-	-	-	-	-	2,100,000
Sidewalk Projects	375,000	-	-	-	-	-	-	375,000
Other Property Improvements	405,000	-	-	-	-	-	-	405,000
Traffic Signals and Improvements	45,000	-	-	-	-	-	-	45,000
Parks Master Plan	130,000	-	-	-	-	-	-	130,000
Bridge Projects	60,000	-	-	-	-	-	-	60,000
C&RC Facility Enhancements	-	-	-	-	-	-	2,800,000	2,800,000
Total Capital Items	**$ 8,489,800**	**$ 650,000**	**$ 300,000**	**$ 30,000**	**$ 305,000**	**$ 1,910,000**	**$ 3,626,000**	**$ 15,310,800**

NON-RECURRING CAPITAL ITEMS – FINANCIAL IMPACT

C&RC Facility Enhancements

The C&RC Facility Enhancements are planned as a two-phase project with a total capital outlay estimated at roughly $6,000,000. The first phase, which would commence in the second half of 2026, will center around improvements to the outdoor aquatics area. These improvements introduce new play equipment and a larger pool. Operating costs are expected to increase due to requirements for more equipment maintenance, pool chemicals, and possibly part-time staff wages. These new costs are estimated at $50,000 annually.

Capital Funding Source	Initial Capital Outlay	Additional Capital Needed	Operational Funding Source	Annual Expense or (Savings)	Useful Life
C&RC Fund	$2,800,000	$3,200,000	C&RC Fund - Various	$50,000	15-25

Police Equipment Software

Some of the items included in the Police Equipment upgrades come with new software licensing requirements. After implementation, the software will carry an annual licensing and support cost. This cost is expected to be roughly $40,000 annually.

Capital Funding Source	Initial Capital Outlay	Additional Capital Needed	Operational Funding Source	Annual Expense or (Savings)	Useful Life
Capital Projects Fund	$199,800	$ -	General Fund Police Software Licensing	$40,000	10

Facility Security Upgrades

Among the projects included in the 2026 budget are facility security upgrades which come with annual licensing and support costs. The hardware being installed in 2026 is anticipated to add an annual cost of $3,500.

Capital Funding Source	Initial Capital Outlay	Additional Capital Needed	Operational Funding Source	Annual Expense or (Savings)	Useful Life
Capital Projects Fund	$180,000	$0	General Fund Building Maint.	$3,500	10

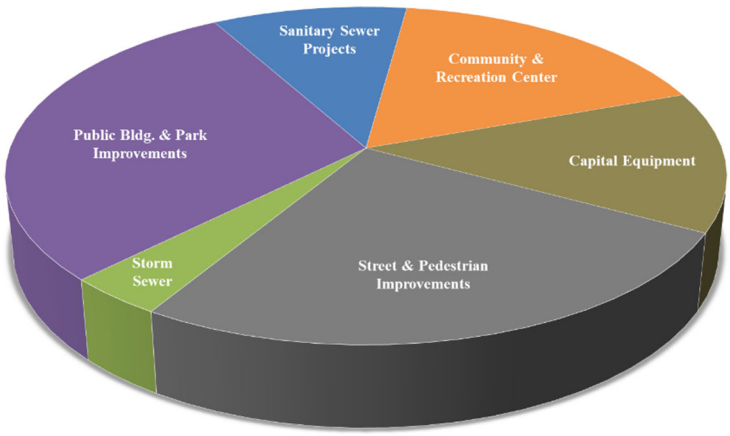
CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program (CIP) includes color-coding to break items into two categories: those that are a priority (black font), and those that are subject to priority review and funding availability (orange font). The most recent 2026-2030 CIP is presented on the following pages. Schedules included in the CIP are:

- Summary by Major Category & Accompanying Chart
- Summary by Funding Source & Accompanying Chart
- Comparison of Current Plan to Previous 5 Year Plan
- Schedule No. 1 – Capital Equipment
- Schedule No. 1A – Police Vehicle Replacement Schedule
- Schedule No. 2 – Street & Signal Improvements
- Schedule No. 3 – Storm Sewer Projects
- Schedule No. 4 – Public Building & Park Improvements
- Schedule No. 5 – Sanitary Sewer Projects
- Schedule No. 6 – Community & Recreation Center (C&RC)
- Schedule No. 7 – Other Funding Sources Detail

Proposed Capital Improvement Program 2026-2030
Summary By Major Category

Major Category	2026	2027	2028	2029	2030	Totals
Capital Equipment						
Priority Funding	$ 973,800	$ 941,000	$ 940,500	$ 649,500	$ 300,500	$ 3,805,300
Under Review for Priority & Funding	512,000	911,500	792,000	496,000	1,312,000	4,023,500
Street & Pedestrian Improvements						
Priority Funding	2,100,000	2,200,000	2,200,000	2,300,000	2,300,000	11,100,000
Under Review for Priority & Funding	1,220,000	450,000	620,000	850,000	740,000	3,880,000
Storm Sewer Projects						
Priority Funding	300,000	290,000	290,000	290,000	290,000	1,460,000
Under Review for Priority & Funding	-	400,000	350,000	-	-	750,000
Public Bldg. & Park Improvements						
Priority Funding	1,205,000	865,000	555,000	510,000	385,000	3,520,000
Under Review for Priority & Funding	1,383,000	7,000,000	2,500,000	1,835,000	875,000	13,593,000
Sanitary Sewer Projects						
Priority Funding	500,000	500,000	500,000	500,000	500,000	2,500,000
Under Review for Priority & Funding	1,000,000	500,000	935,000	500,000	500,000	3,435,000
Community & Recreation Center						
Priority Funding	243,200	422,800	963,800	642,950	237,950	2,510,700
Under Review for Priority & Funding	3,240,000	3,065,000	167,500	460,000	620,000	7,552,500
Subtotal for Priority Funding	5,322,000	5,218,800	5,449,300	4,892,450	4,013,450	24,896,000
Subtotal for Under Review Items	7,355,000	12,326,500	5,364,500	4,141,000	4,047,000	33,234,000
Total Current 5 Year Plan	**$ 12,677,000**	**$ 17,545,300**	**$ 10,813,800**	**$ 9,033,450**	**$ 8,060,450**	**$ 58,130,000**
Previous 5 Year Plan	$ 19,329,750	$ 17,354,350	$ 10,394,700	$ 8,776,550	$ 7,401,000	$ 63,256,350
Difference in 5 Year Plans	$ (6,652,750)	$ 190,950	$ 419,100	$ 256,900	$ 659,450	$ (5,126,350)

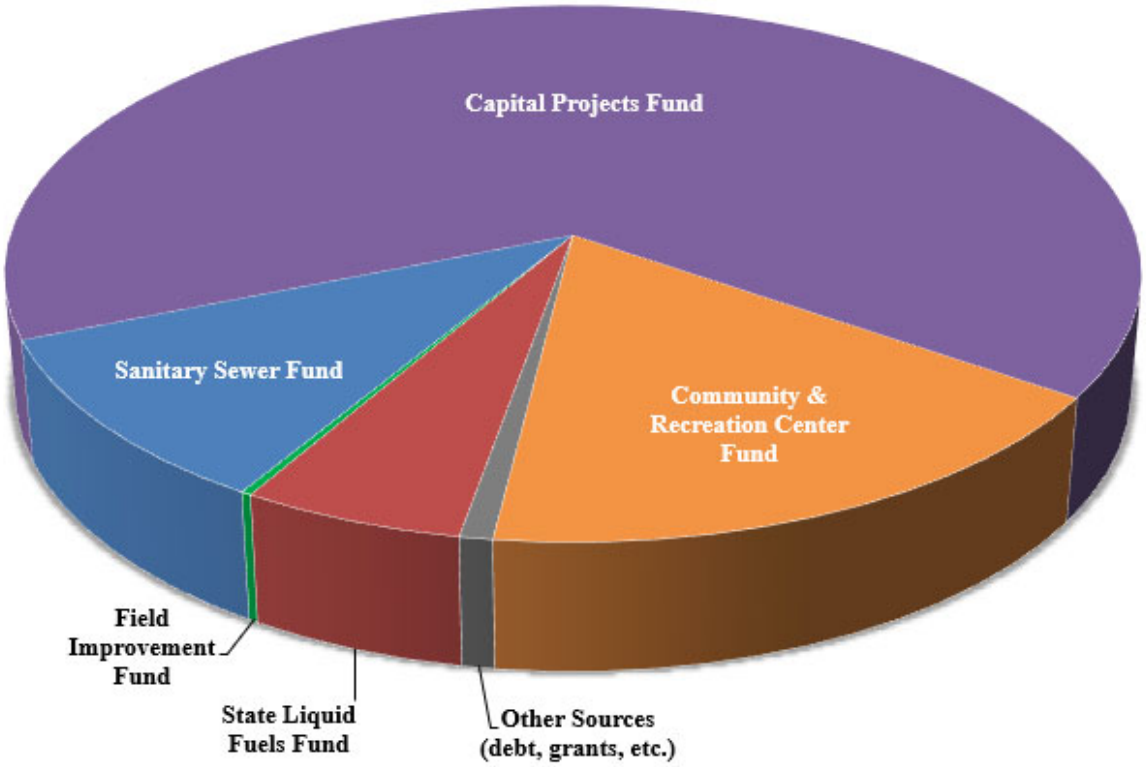


Figures in orange are subject to priority review and funding availability.

Proposed Capital Improvement Program 2026-2030
Summary By Funding Source

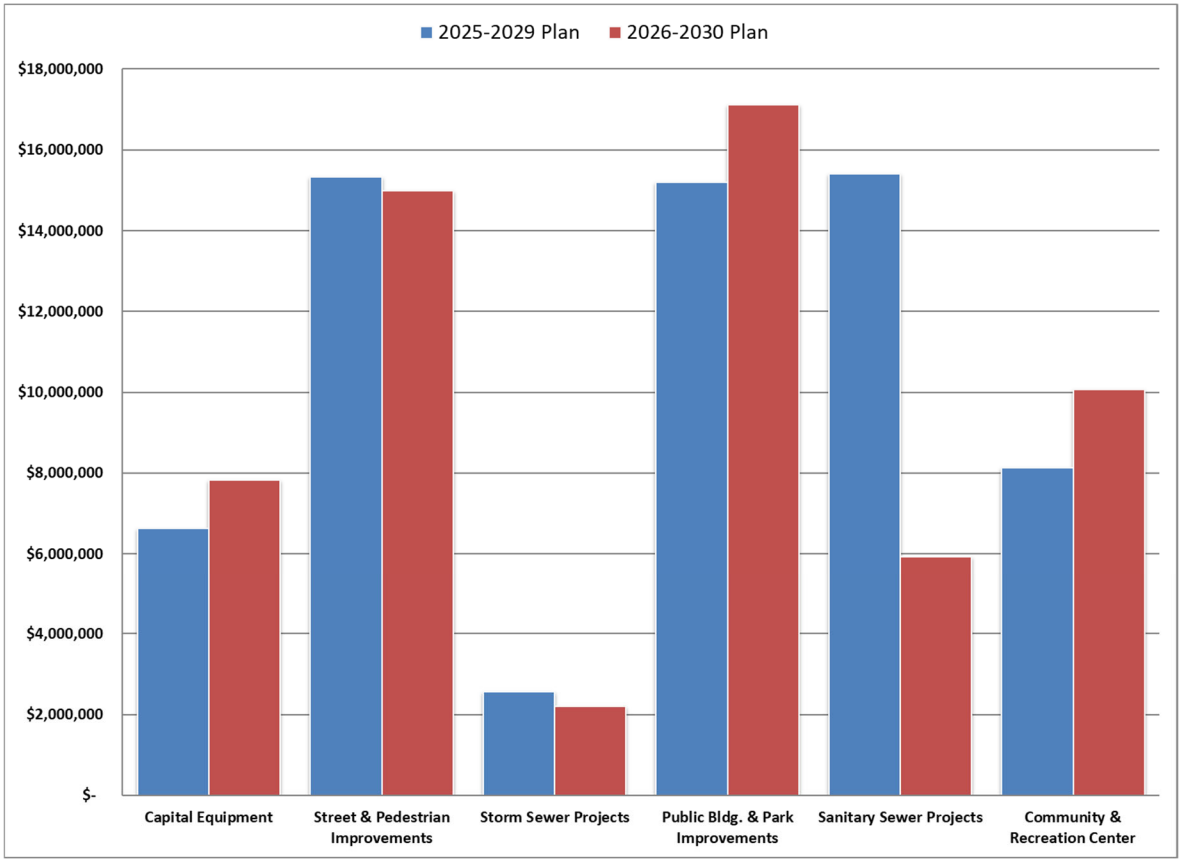
Major Category	Totals	State Liquid Fuels Fund	Field Improvement Fund	Sanitary Sewer Fund	Community & Recreation Center Fund	Capital Projects Fund	Other Sources [1]
Capital Equipment	$ 7,828,800	$ -	$ -	$ -	$ -	$ 7,684,800	$ 144,000
Street & Pedestrian Improvements	14,980,000	3,250,000	-	-	-	11,730,000	-
Storm Sewer Projects	2,210,000	-	-	-	-	2,210,000	-
Public Bldg. & Park Improvements	17,113,000	-	150,000	-	-	16,625,000	338,000
Sanitary Sewer Projects	5,935,000	-	-	5,935,000	-	-	-
Community & Recreation Center	10,063,200	-	-	-	10,063,200	-	-
Total Current 5 Year Plan	$ 58,130,000	$ 3,250,000	$ 150,000	$ 5,935,000	$ 10,063,200	$ 38,249,800	$ 482,000

[1] *The "Other Sources" column includes debt as well as external funding that has been confirmed, such as grant awards and contribution agreements. This does not include grants being sought by the Township that have not yet been awarded. Future grant awards would be added to this column, reducing the amounts in the other columns.*



Proposed Capital Improvement Program 2026-2030
Expenditure By Major Category
Comparison of Current Plan to Previous 5 Year Plan

Major Category	2025-2029 Plan	% of Total	2026-2030 Plan	% of Total	Difference of Plans
Capital Equipment	$ 6,630,150	10.48%	$ 7,828,800	13.47%	$ 1,198,650
Street & Pedestrian Improvements	15,322,000	24.22%	14,980,000	25.77%	(342,000)
Storm Sewer Projects	2,570,000	4.06%	2,210,000	3.80%	(360,000)
Public Bldg. & Park Improvements	15,197,200	24.02%	17,113,000	29.44%	1,915,800
Sanitary Sewer Projects	15,415,000	24.37%	5,935,000	10.21%	(9,480,000)
Community & Recreation Center	8,122,000	12.84%	10,063,200	17.31%	1,941,200
Plan Totals	**$ 63,256,350**	**100.00%**	**$ 58,130,000**	**100.00%**	**$ (5,126,350)**



Proposed Capital Improvement Program 2026-2030
Detail of Capital Equipment Purchases by Department
Schedule No. 1

		2026	2027	2028	2029	2030	Totals
PUBLIC WORKS							
Utility Trucks							
# 913 Ford F-250 Pickup Utility	2016	$ 87,000	$ -	$ -	$ -	$ -	$ 87,000
# 928 Ford F-550 Pickup Utility	2018	-	-	93,000	-	-	93,000
# 924 Ford F-250 Pickup Utility	2018	-	-	88,000	-	-	88,000
# 933 Ford F-350 Pickup Utility	2019	-	-	-	88,500	-	88,500
# 925 Ford F-550 Pickup Utility	2020	-	-	-	-	90,000	90,000
Dump Trucks - 22,000 GVWR							
# 915 Ford F-600 Dump	2017	157,000	-	-	-	-	157,000
# 931 Ford F-600 Dump	2017	157,000	-	-	-	-	157,000
# 914 Ford F-600 Dump	2018	-	160,000	-	-	-	160,000
Dump Trucks - 39,000 GVWR							
# 903 39,000 GVWR Dump	2014	-	252,000	-	-	-	252,000
# 911 39,000 GVWR Dump	2017	-	-	260,000	-	-	260,000
# 905 39,000 GVWR Dump	2018	-	-	-	264,000	-	264,000
Subtotal: Trucks		401,000	412,000	441,000	352,500	90,000	1,696,500
Other Vehicles							
#930 Elgin Street Sweeper	2015	-	455,000	-	-	-	455,000
Subtotal: Other Vehicles		-	455,000	-	-	-	455,000
Staff Vehicles							
# 802 Chevy Colorado Pickup	2018	42,000	-	-	-	-	42,000
# 803 Chevy Colorado Pickup	2019	-	43,000	-	-	-	43,000
Subtotal: Staff Vehicles		42,000	43,000	-	-	-	85,000
New & Replacement Equipment							
Caterpillar 259D Skid Steer Loader	2016	90,000	-	-	-	-	90,000
Service Body for Mechanic Unit (900)	2008	65,000	-	-	-	-	65,000
Ryan Turf Aerator	2001	20,000	-	-	-	-	20,000
Debris Blower	new	14,000	-	-	-	-	14,000
Snow Equipment Trailer	2016	5,800	-	-	-	-	5,800
Trash & Recycling Containers	n/a	5,000	-	6,000	-	-	11,000
Toro Groundsmaster 4500D (RAD)	2016	105,000	-	-	-	-	105,000
Toro Grandstand Mower (RAD)	new	19,000	-	-	-	-	19,000
Kubota Tractor L476HSTC	2017	-	60,000	-	-	-	60,000
Toro Grandstand Mower	2017	-	19,000	-	-	-	19,000
Ventrac Steep Slope Rough Cut Mower	n/a	-	11,000	-	-	-	11,000
AccuBrine System	n/a	-	280,000	-	-	-	280,000
Kubota RTVX900	various	20,000	46,000	47,000	48,000	-	161,000
MF Tractor w Flair Mower Head (919)	2018	-	-	140,000	-	-	140,000
Vermeer Tub Grinder	2004	-	-	500,000	-	-	500,000
Toro Groundsmaster 3300D	2020	-	-	-	49,000	-	49,000
Toro Groundsmaster 3500D	2019	-	-	-	49,000	-	49,000
Toro Groundsmaster 3500D	2024	-	-	-	49,000	-	49,000
Toro Infield Groomer	2018	-	-	-	44,000	-	44,000
Toro ProCore 864 Aerator	2008	-	-	-	40,000	-	40,000
Toro Groundsmaster 5910D	2022	-	-	-	-	160,000	160,000
Terex Wood Chipper	2015	-	-	-	-	52,000	52,000
Toro Groundsmaster 3300D	2020	-	-	-	-	50,000	50,000
Subtotal: Equipment		343,800	416,000	693,000	279,000	262,000	1,993,800
TOTAL PUBLIC WORKS		$ 786,800	$ 1,326,000	$ 1,134,000	$ 631,500	$ 352,000	$ 4,230,300

Proposed Capital Improvement Program 2026-2030
Detail of Capital Equipment Purchases by Department
Schedule No. 1

		2026	2027	2028	2029	2030	Totals
PUBLIC SAFETY							
Police Vehicles (Schedule No. 1A)		$ 125,000	$ 180,000	$ 125,000	$ 195,000	$ 135,500	$ 760,500
Bulletproof Vests		10,000	10,000	10,000	15,000	10,000	55,000
CODY Modules		11,000	-	-	-	-	11,000
Fleet Cameras		54,000	-	-	-	-	54,000
Intersection Cameras		40,000	-	-	-	-	40,000
Other Equipment		20,000	-	17,000	-	-	37,000
Tasers		-	45,000	-	-	-	45,000
MCSAP Scales		-	36,000	-	-	-	36,000
Police Bikes		-	14,500	-	-	-	14,500
Mobile Data Terminal (Laptop) Replacement - PD		-	-	73,500	-	-	73,500
Radios		-	-	-	185,000	-	185,000
Fire Department Vehicle Replacement		-	-	-	-	1,000,000	1,000,000
Fire Department Vehicle Equipment		-	20,000	-	-	20,000	40,000
TOTAL PUBLIC SAFETY		$ 260,000	$ 305,500	$ 225,500	$ 395,000	$ 1,165,500	$ 2,351,500
COMMUNITY DEVELOPMENT							
Staff Vehicle		$ -	$ 29,500	$ -	$ -	$ -	$ 29,500
TOTAL COMMUNITY DEVELOPMENT		$ -	$ 29,500	$ -	$ -	$ -	$ 29,500
LIBRARY							
Shelving Replacement - Fiction		$ 170,000	$ -	$ -	$ -	$ -	$ 170,000
Library Furnishings & Equipment		35,000	-	-	-	-	35,000
TOTAL LIBRARY		$ 205,000	$ -	$ -	$ -	$ -	$ 205,000
GENERAL GOVERNMENT							
IT Staff Vehicle - Ford Escape	2015	$ 29,000	$ -	$ -	$ -	$ -	$ 29,000
Office Furnishings and Equipment		-	-	25,000	-	-	25,000
TOTAL ADMINISTRATION & FINANCE		$ 29,000	$ -	$ 25,000	$ -	$ -	$ 54,000
PUBLIC ACCESS TELEVISION							
Video and Audio Equipment		$ 13,500	$ 13,500	$ 14,500	$ 10,000	$ 15,000	$ 66,500
TOTAL PUBLIC ACCESS TELEVISION		$ 13,500	$ 13,500	$ 14,500	$ 10,000	$ 15,000	$ 66,500
INFORMATION TECHNOLOGY							
Replacement Program - PC & Laptop		$ 25,000	$ 20,000	$ 50,000	$ 20,000	$ 20,000	$ 135,000
Replacement Program - Servers		50,000	45,000	150,000	-	-	245,000
Replacement Program - Network Equipment		25,000	35,000	55,000	15,000	15,000	145,000
Replacement Program - Copiers & Printers		2,000	50,000	30,000	22,000	2,000	106,000
Replacement Program - UPS		20,500	3,000	15,500	27,000	3,000	69,000
Wireless Upgrades		10,000	5,000	13,000	5,000	20,000	53,000
Network and Phone Wiring Upgrades		10,000	10,000	10,000	10,000	10,000	50,000
Meeting Rooms Technology Refresh		49,000	10,000	10,000	10,000	10,000	89,000
TOTAL INFORMATION TECHNOLOGY		$ 191,500	$ 178,000	$ 333,500	$ 109,000	$ 80,000	$ 892,000
Total Current 5 Year Plan		$ 1,485,800	$ 1,852,500	$ 1,732,500	$ 1,145,500	$ 1,612,500	$ 7,828,800
Previous 5 Year Plan		$ 1,470,400	$ 1,453,000	$ 1,352,000	$ 1,527,750	$ 827,000	$ 6,630,150
Difference in 5 Year Plans		$ 15,400	$ 399,500	$ 380,500	$ (382,250)	$ 785,500	$ 1,198,650

Figures in orange are subject to priority review and funding availability.

Proposed Capital Improvement Program 2026-2030
Police Vehicle Replacement Schedule
Schedule No. 1A

			2026	2027	2028	2029	2030	Totals
PUBLIC SAFETY								
Primary Vehicles	**Year**	**ID**						
Ford Interceptor SUV	2020	2708	**$ 47,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 47,500**
Ford Interceptor SUV	2020	2710	**47,500**	**-**	**-**	**-**	**-**	**47,500**
Ford Interceptor SUV	2020	2709	**-**	**50,000**	**-**	**-**	**-**	**50,000**
Ford Interceptor SUV	2021	2707	**-**	**50,000**	**-**	**-**	**-**	**50,000**
Ford Interceptor SUV	2022	2711	**-**	**-**	**52,500**	**-**	**-**	**52,500**
Ford Interceptor SUV	2022	2703	**-**	**-**	**52,500**	**-**	**-**	**52,500**
Ford Interceptor SUV	2016	2714	**-**	**-**	**-**	**55,000**	**-**	**55,000**
Ford Interceptor SUV	2023	2705	**-**	**-**	**-**	**55,000**	**-**	**55,000**
Ford Interceptor SUV	2025	2706	**-**	**-**	**-**	**-**	**57,750**	**57,750**
Ford Interceptor SUV	2025	2702	**-**	**-**	**-**	**-**	**57,750**	**57,750**
Ford Utility Pickup Truck	2013	2716	**-**	**50,000**	**-**	**-**	**-**	**50,000**
Administration Vehicle	2025	2701	**-**	**-**	**-**	**55,000**	**-**	**55,000**
Other Vehicles / Vehicle Items								
Equipment Changeover			**20,000**	**30,000**	**20,000**	**30,000**	**20,000**	**120,000**
Quad Replacement - Polaris Sportsman			**10,000**	**-**	**-**	**-**	**-**	**10,000**
Total Current 5 Year Plan			**$ 125,000**	**$ 180,000**	**$ 125,000**	**$ 195,000**	**$ 135,500**	**$ 760,500**
Previous 5 Year Plan			$ 122,000	$ 113,000	$ 169,000	$ 115,000	$ 116,000	$ 635,000
Difference in 5 Year Plans			$ 3,000	$ 67,000	$ (44,000)	$ 80,000	$ 19,500	$ 125,500

Figures in orange are subject to priority review and funding availability.

Proposed Capital Improvement Program 2026-2030
Street & Pedestrian Improvements
Schedule No. 2

	2026	2027	2028	2029	2030	Totals
PUBLIC WORKS						
Annual Street Improvements	**$ 2,100,000**	**$ 2,200,000**	**$ 2,200,000**	**$ 2,300,000**	**$ 2,300,000**	**$ 11,100,000**
Township Sidewalk & Bikeway Plan	**375,000**	**450,000**	**620,000**	**850,000**	**660,000**	**2,955,000**
School Zone & Warning Device Upgrades	**45,000**	-	-	-	-	**45,000**
Township-Owned Bridge Repairs	**800,000**	-	-	-	**80,000**	**880,000**
Total Current 5 Year Plan	**$ 3,320,000**	**$ 2,650,000**	**$ 2,820,000**	**$ 3,150,000**	**$ 3,040,000**	**$ 14,980,000**
Previous 5 Year Plan	$ 2,432,000	$ 3,750,000	$ 3,400,000	$ 2,700,000	$ 3,040,000	$ 15,322,000
Difference in 5 Year Plans	$ 888,000	$ (1,100,000)	$ (580,000)	$ 450,000	$ -	$ (342,000)

Figures in orange are subject to priority review and funding availability.

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Proposed Capital Improvement Program 2026-2030
Storm Sewer Projects
Schedule No. 3

	2026	2027	2028	2029	2030	Totals
PUBLIC WORKS						
Storm Sewer Improvement & Restoration Plan	**$ 250,000**	**$ 250,000**	**$ 250,000**	**$ 250,000**	**$ 250,000**	**$ 1,250,000**
Detention Pond & Storm Infrastructure Repair	**50,000**	**40,000**	**40,000**	**40,000**	**40,000**	**210,000**
McLaughlin Run Streambank Preservation	**-**	**400,000**	**350,000**	**-**	**-**	**750,000**
Total Current 5 Year Plan	**$ 300,000**	**$ 690,000**	**$ 640,000**	**$ 290,000**	**$ 290,000**	**$ 2,210,000**
Previous 5 Year Plan	$ 600,000	$ 300,000	$ 700,000	$ 660,000	$ 310,000	$ 2,570,000
Difference in 5 Year Plans	$ (300,000)	$ 390,000	$ (60,000)	$ (370,000)	$ (20,000)	$ (360,000)

Figures in orange are subject to priority review and funding availability.

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Proposed Capital Improvement Program 2026-2030
Public Building and Park Improvements
Schedule No. 4

	2026	2027	2028	2029	2030	Totals
PUBLIC WORKS						
Municipal Building Improvements						
Exterior/Interior Restoration & Renovations	$ 75,000	$ 135,000	$ 170,000	$ 130,000	$ 150,000	$ 660,000
Heating & Cooling System Replacements	215,000	40,000	-	-	-	255,000
Municipal Building Space Renovations	675,000	450,000	-	-	-	1,125,000
Cupola Replacement	-	275,000	-	-	-	275,000
Building Maintenance Office Furnishings	-	45,000	-	-	-	45,000
Other Building Improvements						
Facility Security Upgrades	180,000	60,000	160,000	110,000	35,000	545,000
Fire Station Upgrades/Maintenance	325,000	425,000	300,000	185,000	225,000	1,460,000
PW Salt Storage Facility	200,000	4,600,000	-	-	-	4,800,000
PW Fuel Island Renovation	-	1,225,000	-	-	-	1,225,000
PW Annex Maintenance	-	-	45,000	-	-	45,000
PW Building Improvements	-	-	-	50,000	-	50,000
Boyce Mayview Improvements						
BM Park Pavilion & Restroom	125,000	-	225,000	-	-	350,000
Active Space Furnishings	65,000	-	-	-	-	65,000
Concessions Canopy Replacements	60,000	-	-	-	-	60,000
Baseball Infield Renovation	50,000	-	-	-	-	50,000
Park Kiosk	35,000	-	-	-	-	35,000
Large Batting Cage Fencing and Net	20,000	-	-	-	-	20,000
Casey's Clubhouse Furnishings	18,000	-	-	-	-	18,000
Casey's Clubhouse Playground Fencing	15,000	-	-	-	-	15,000
Announcer's Booths	-	200,000	225,000	350,000	-	775,000
Casey's Clubhouse Perimeter Fencing	-	25,000	-	-	-	25,000
Park, Field, and Other Improvements						
Parks Improvement Program	85,000	85,000	85,000	125,000	95,000	475,000
Parks Resurfacing Program	65,000	65,000	65,000	65,000	75,000	335,000
Field Facilities/Park Renovations	30,000	30,000	30,000	30,000	30,000	150,000
Parks and Recreation Master Plan	130,000	-	-	-	-	130,000
Basketball Courts Fencing Replacement	75,000	-	-	-	-	75,000
Founders Field Barrier Net	25,000	-	-	-	-	25,000
Parks Property Addition & Maintenance	120,000	150,000	150,000	-	-	420,000
MAC Shelter Replacement	-	45,000	-	-	-	45,000
Baker Park Volleyball Court Fencing	-	10,000	-	-	-	10,000
Parks & Playing Fields Lighting Upgrades	-	-	1,300,000	1,300,000	-	2,600,000
Cook School Field Improvements	-	-	300,000	-	-	300,000
Tennis Bubble Replacement	-	-	-	-	650,000	650,000
Total Current 5 Year Plan	**$ 2,588,000**	**$ 7,865,000**	**$ 3,055,000**	**$ 2,345,000**	**$ 1,260,000**	**$ 17,113,000**
Previous 5 Year Plan	$ 3,074,200	$ 7,677,000	$ 974,000	$ 1,849,000	$ 1,623,000	$ 15,197,200
Difference in 5 Year Plans	$ (486,200)	$ 188,000	$ 2,081,000	$ 496,000	$ (363,000)	$ 1,915,800

Figures in orange are subject to priority review and funding availability

Proposed Capital Improvement Program 2026-2030
Sanitary Sewer Projects
Schedule No. 5

	2026	2027	2028	2029	2030	Totals
PUBLIC WORKS						
Operations & Maintenance						
Maintenance & Repairs	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 2,500,000
Source Reduction Projects	1,000,000	500,000	500,000	500,000	500,000	3,000,000
Subtotal: Operations & Maint.	$ 1,500,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 5,500,000
Equipment						
International Vactor Sewer Jet	$ -	$ -	$ 360,000	$ -	$ -	$ 360,000
Harben Towable Sewer Jet (2009)	-	-	75,000	-	-	75,000
Subtotal: Equipment	$ -	$ -	$ 435,000	$ -	$ -	$ 435,000
Total Current 5 Year Plan	$ 1,500,000	$ 1,000,000	$ 1,435,000	$ 1,000,000	$ 1,000,000	$ 5,935,000
Previous 5 Year Plan	$ 10,990,000	$ 1,075,000	$ 1,000,000	$ 1,350,000	$ 1,000,000	$ 15,415,000
Difference in 5 Year Plans	$ (9,490,000)	$ (75,000)	$ 435,000	$ (350,000)	$ -	$ (9,480,000)

Figures in orange are subject to priority review and funding availability.

Proposed Capital Improvement Program 2026-2030
Community & Recreation Center
Schedule No. 6

	2026	2027	2028	2029	2030	Totals
RECREATION						
Major Building Equipment & Maintenance						
General Flooring/Carpeting Replacement	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 200,000
Outdoor Pool Perimeter Staining	20,000	-	-	-	-	20,000
Appliance Replacements	15,000	15,000	-	-	-	30,000
Outdoor Picnic Table Replacements	12,600	-	-	-	-	12,600
Office and Community Room Furniture	5,000	10,500	123,500	11,500	11,500	162,000
Facility Enhancements	2,500,000	2,500,000	-	-	-	5,000,000
Indoor Aquatic Playstructure Replacement	435,000	-	-	-	-	435,000
Indoor Aquatic Pool Deck Replacement	290,000	-	-	-	-	290,000
Indoor & Outdoor Slide Restoration	-	100,000	-	-	-	100,000
Pool Boiler Replacement	-	88,000	80,000	-	-	168,000
Brick Cleaning & Sealing	-	15,000	15,000	15,000	15,000	60,000
Indoor Aquatic Slide Tower/Stairs Replacement	-	470,000	-	-	-	470,000
Fitness Flooring Replacement	-	60,000	37,500	-	-	97,500
Indoor Track Replacement	-	25,000	-	-	-	25,000
Aquatics Area Ductwork	-	-	230,000	-	-	230,000
Pool Lighting LED Upgrade	-	-	160,000	-	-	160,000
Outdoor Pool Canopy Replacement	-	-	120,000	120,000	-	240,000
Gym Floor Resurfacing	-	-	75,000	-	-	75,000
Changing Room Door Replacement	-	-	70,000	-	-	70,000
Storage for Outdoor Group Exercise Equip	-	-	50,000	-	-	50,000
HVAC Unit Replacements	-	-	-	232,000	-	232,000
Intercom Paging System	-	-	-	100,000	-	100,000
Outdoor Aquatic Playstructure Replacement	-	-	-	450,000	-	450,000
Lighting Control System Replacement	-	-	-	-	200,000	200,000
Gym/Fitness Lighting Upgrade	-	-	-	-	200,000	200,000
UV System Replacement	-	-	-	-	125,000	125,000
Outdoor Pool Lockers	-	-	-	-	60,000	60,000
Outdoor Group Exercise Resurfacing	-	-	-	-	25,000	25,000
Subtotal: Admin & Major Building Items	$ 3,317,600	$ 3,323,500	$ 1,001,000	$ 968,500	$ 676,500	$ 9,287,100
Aquatics Equipment						
Chaise Lounge Chairs	$ 5,600	$ 5,800	$ 6,000	$ 6,200	$ 6,400	$ 30,000
Pool Vacuums	3,000	-	-	-	-	3,000
Subtotal: Aquatics Equipment	$ 8,600	$ 5,800	$ 6,000	$ 6,200	$ 6,400	$ 33,000
Fitness Equipment						
Treadmills	$ 23,000	$ 23,700	$ 24,500	$ 25,250	$ 26,000	$ 122,450
Elliptical Cross Trainers	19,500	19,900	20,500	21,250	21,800	102,950
Strength Equipment Replacement	25,000	20,000	10,000	11,000	12,000	78,000
Stairmaster/Powermill	20,500	21,500	22,500	23,500	24,500	112,500
Spinning Bike Replacement	13,000	13,400	13,800	14,250	14,750	69,200
Raceways	-	-	-	-	11,000	11,000
Subtotal: Fitness Equipment	$ 101,000	$ 98,500	$ 91,300	$ 95,250	$ 110,050	$ 496,100
Recreation Information Technology Equipment						
Replacement Program - PC & Laptop	$ 15,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 55,000
Replacement Program - Network Equipment	15,000	10,000	10,000	10,000	10,000	55,000
Replacement Program - Servers	10,000	-	-	-	25,000	35,000
Replacement Program - UPS	1,000	10,000	1,000	1,000	10,000	23,000
Replacement Program - Copiers & Printers	-	20,000	2,000	2,000	-	24,000
Community Rooms Projector Equipment	10,000	-	-	-	-	10,000
Facility Security Upgrades	5,000	10,000	10,000	10,000	10,000	45,000
Subtotal: Recreation IT Equipment	$ 56,000	$ 60,000	$ 33,000	$ 33,000	$ 65,000	$ 247,000
Total Current 5 Year Plan	$ 3,483,200	$ 3,487,800	$ 1,131,300	$ 1,102,950	$ 857,950	$ 10,063,200
Previous 5 Year Plan	$ 763,150	$ 3,099,350	$ 2,968,700	$ 689,800	$ 601,000	$ 8,122,000
Difference in 5 Year Plans	$ 2,720,050	$ 388,450	$ (1,837,400)	$ 413,150	$ 256,950	$ 1,941,200

Proposed Capital Improvement Program 2026-2030
Other Funding Sources Detail
Schedule No. 7

PROJECT DESCRIPTION [2]	Total Project Cost	Funding from Grants, Partnerships and Contributions [1]	Funding from Borrowing / Debt	Funding from Governmental/ Enterprise Funds
Capital Equipment				
Toro Groundsmaster 4500D	**$ 105,000**	$ 105,000	$ -	$ -
Kubota RTVX900	**20,000**	20,000	-	-
Toro Grandstand Mower	**19,000**	19,000	-	-
Subtotal: Capital Equipment	**$ 144,000**	$ 144,000	$ -	$ -
Public Bldgs. & Park Improvements				
BM Park Pavilion & Restroom	**$ 125,000**	$ 125,000	$ -	$ -
BM Park Active Space Furnishings	**65,000**	65,000	-	-
BM Park Concessions Canopy Replacements	**60,000**	60,000	-	-
BM Park Kiosk	**35,000**	35,000	-	-
Large Batting Cage Fencing and Net	**20,000**	20,000	-	-
Casey's Clubhouse Furnishings	**18,000**	18,000	-	-
Casey's Clubhouse Playground Fencing	**15,000**	15,000	-	-
Subtotal: Bldgs. & Park Improvements	**$ 338,000**	$ 338,000	$ -	$ -
Total Funding Sources	**$ 482,000**	$ 482,000	$ -	$ -

[1] *This column only includes funding that has been confirmed, such as grant awards and contribution agreements. This does not include grants being sought by the Township that have not yet been awarded. Future grant awards would be added to this column, reducing the amounts in the other columns.*

[2] *Funding for the items not included on this list is assumed to come entirely from the Township's governmental or enterprise funds.*

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PUBLIC BUDGET PRESENTATION



2026 Budget Development Process

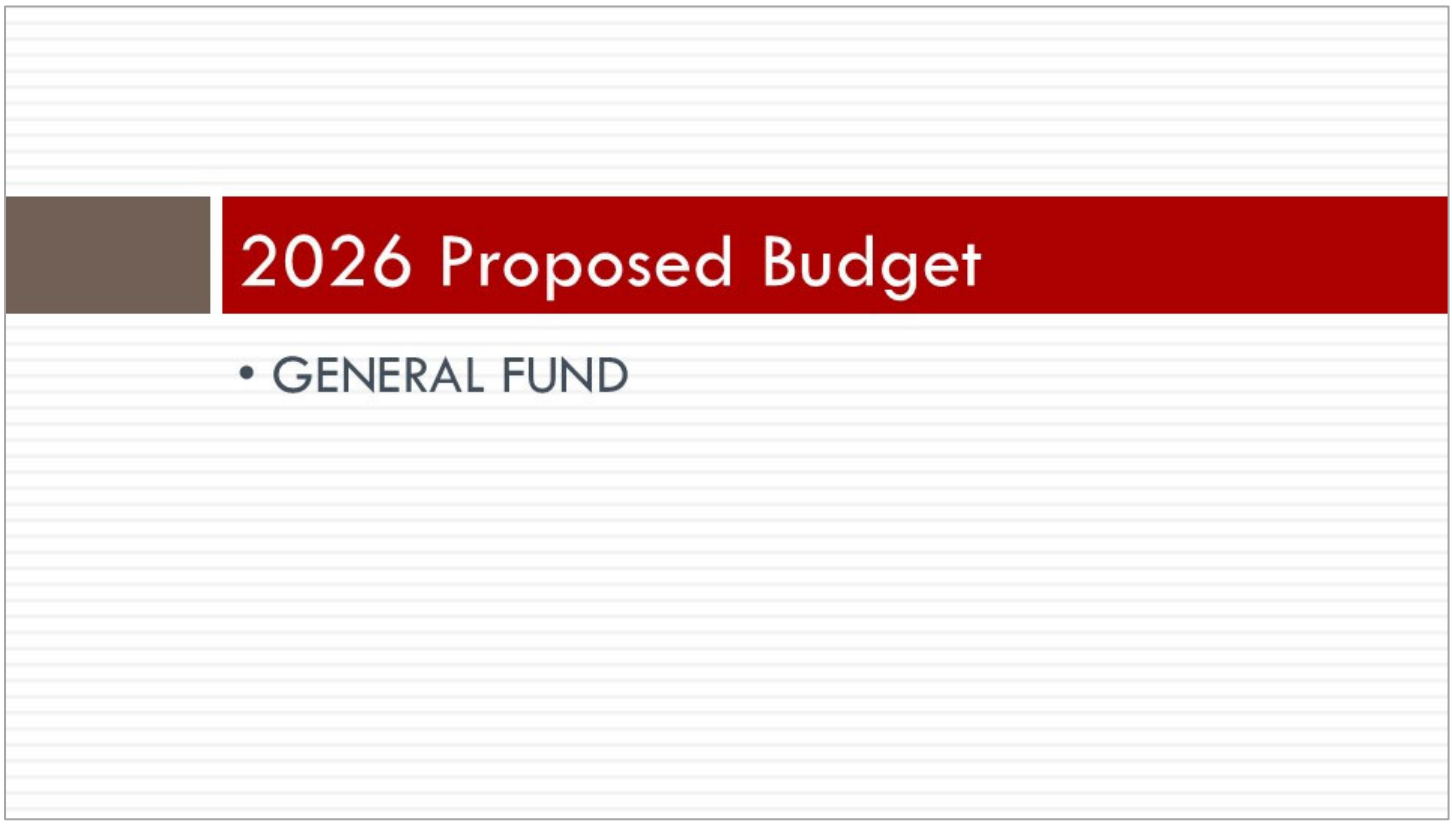
- April – Staff meetings began (still continuing)
- Late-June – CIP reviewed with Budget & Finance Committee
- August – CIP public hearing and adoption
- September – Budget assumptions reviewed with Budget & Finance Committee
- October – Proposed budget presented to the Budget & Finance Committee
- November – Proposed budget public hearing
- December – Budget adoption

2026 Budget Highlights

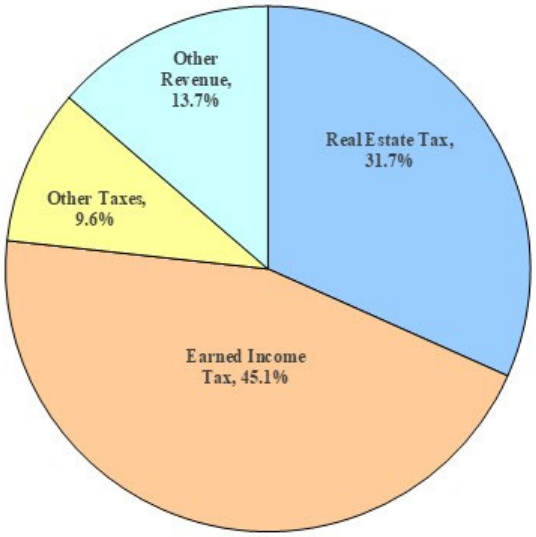
- **No tax increase**
- **Real Estate Tax rate remains at 3.83 mills**
  - This rate has not increased since 2010.
- **Earned Income Tax rate remains at 0.80%**
  - This rate has not increased since 2007.

2026 Budget Highlights

- General Fund balanced at $27,762,743
- All other funds balanced at $32,106,197

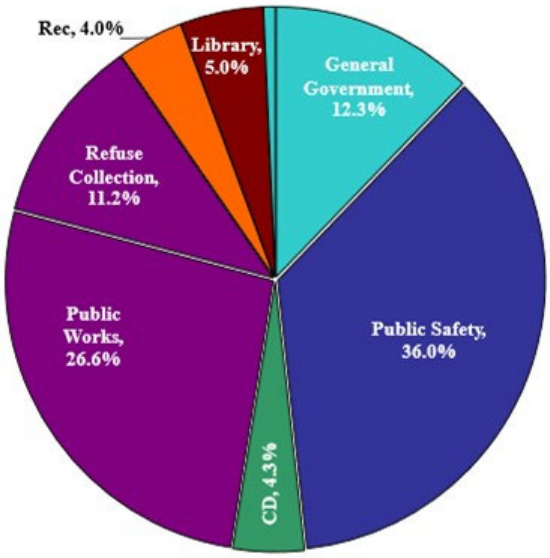

2026 Proposed Budget
• GENERAL FUND

2026 General Fund: Revenues



- RET and EIT combine to be 77% of total General Fund revenue.
- Other taxes include: Realty Transfer Tax, Local Services Tax, RAD Sales Tax.
- EIT budgeted +3% from 2025 projection, but down $290k from 2025 Budget.
- State Pension Aid to increase $200k.

2026 General Fund: Operating Expenditures



- Public Works and Public Safety remain the top programs at 74% combined.
- Operating expenditures are up 4.23% from the 2025 budget.
  - Refuse collection contract increase is $172k (+8%).
  - Police pension contribution increase is $203k (+60%).
  - Total operating expenditures increase is 2.39% when excluding these two items.

2026 Proposed Budget

- SANITARY SEWER FUND
- COMMUNITY & RECREATION CENTER FUND
- STRATEGIC ALIGNMENT

2026 Sanitary Sewer Fund

Long-Term Items

Phase II Consent Order and Agreement (COA)

Next Consent Order timing and mandates unknown

ALCOSAN rate increases are unknown past 2026

- **Sanitary sewer user fee multiplier rate:**
  - ALCOSAN will increase rates by 7% again in 2026.
  - Rate multiplier proposed at 1.59 (a reduction from the existing 1.64).
- **Sanitary sewer expenses:**
  - Wastewater treatment budgeted at $6.5 million (67% of operating cost).
  - Source reduction work budgeted at $1.9 million.
  - Finish current COA requirements and confirm targets have been met.
- **Looking ahead:**
  - New COA is likely after 2026. Timing and mandates are unknown.
  - ALCOSAN rates have increased annually since 2013. Increases beyond 2026 are unknown.

2026 C&RC Fund

Community & Recreation Center Fund

Operating Revenue

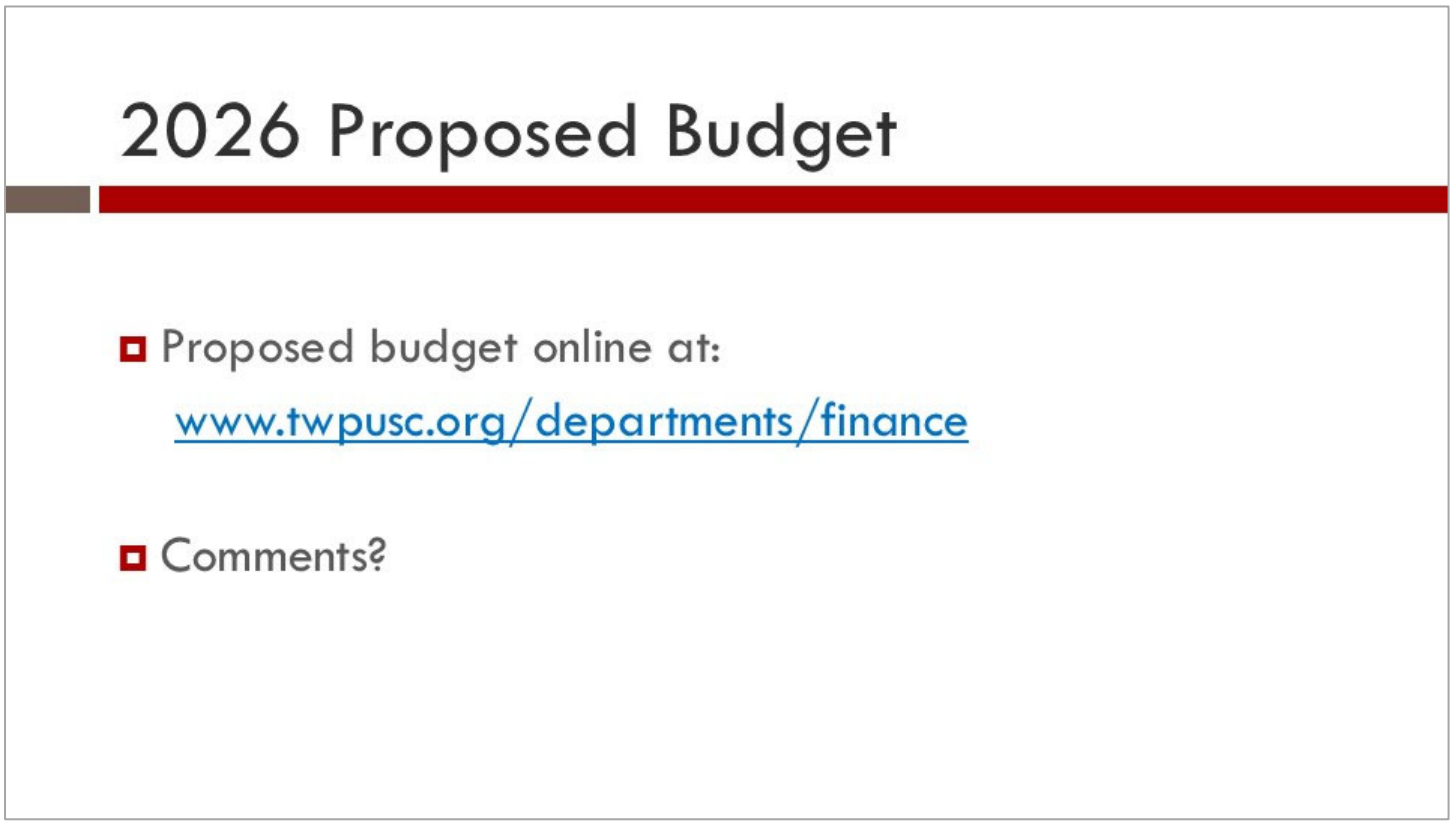
- Membership budgeted to remain in line with 2025 results (78% of operating revenue).
- Program participation expected to remain strong.

Operating & Capital Expenses

- Operating expenses budgeted 1.7% higher than 2025.
- Routine replacement of fitness, aquatics, and IT equipment.
- Funding is included to begin the facility enhancements projects.

2026 Budget – Strategic Alignment

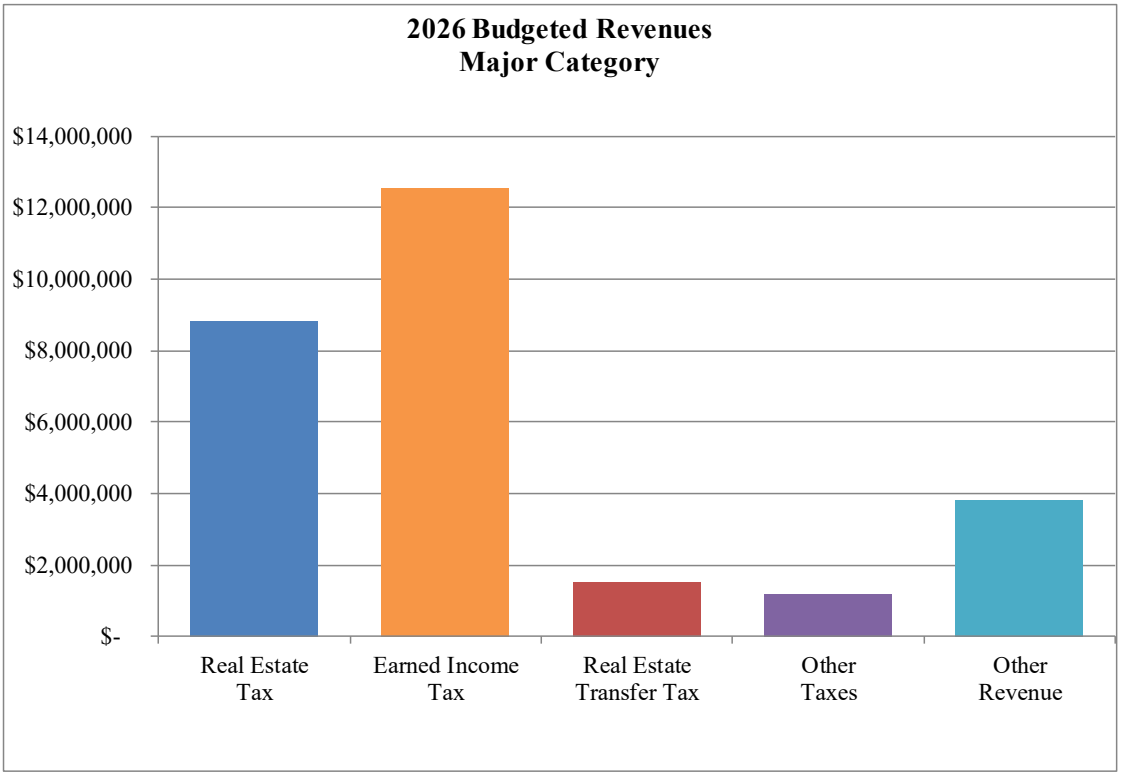
- The 2026 budget **holds the line on taxes for the 17th straight year**;
- Supports first full year of operation and maintenance for the **Morton Field Complex**;
- Continues to fund the various **strategic recommendations for the Fire Department** which have been among the Board's goals over the past several years;
- Begins to address key themes of **the Comprehensive Plan** by ensuring continued high-quality service delivery and maintaining/improving parks, trails, and recreational facilities;
- Maintains a financially sustainable funding plan over the long-term allowing the Township to **maintain the very strong AA+ credit rating**.


2026 Proposed Budget
Proposed budget online at:
www.twpusc.org/departments/finance
Comments?

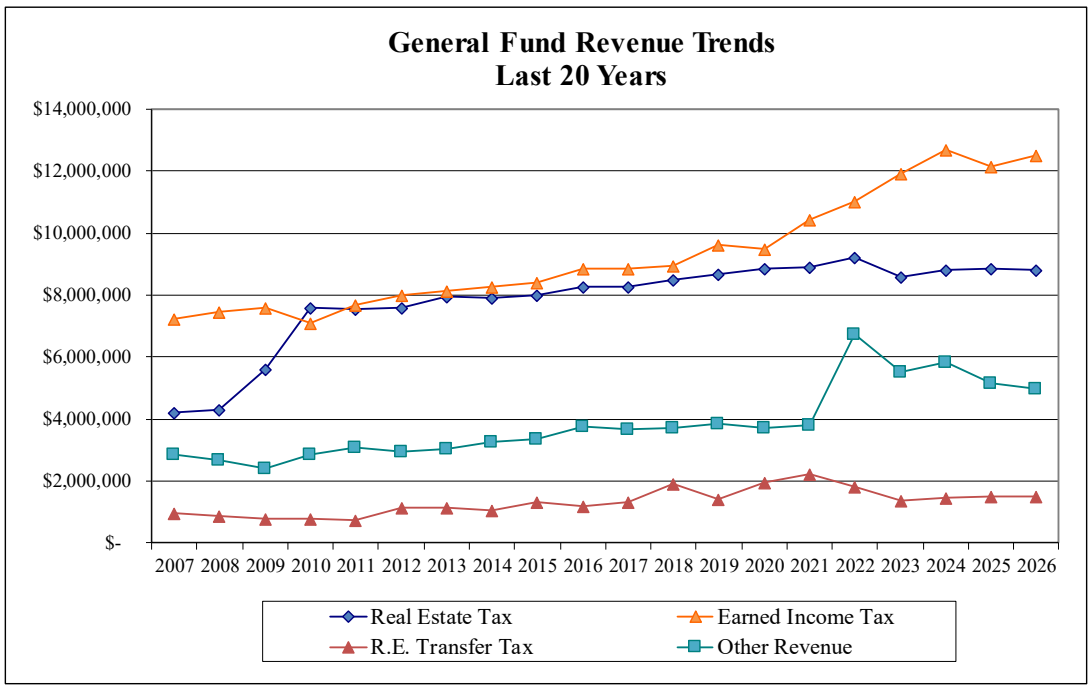
GENERAL FUND

MAJOR REVENUES

	2025 Budget	2026 Budget	INCREASE (DECREASE)	PERCENTAGE CHANGE
Real Estate Tax	$ 8,583,500	$ 8,787,500	$ 204,000	2.38%
Earned Income Tax	12,810,000	12,520,000	(290,000)	(2.26%)
Local Services Tax	370,000	370,000	-	0.00%
Real Estate Transfer Tax	1,525,000	1,500,000	(25,000)	(1.64%)
Public Utilities Tax	22,250	21,500	(750)	(3.37%)
Local Option Sales & Use Tax	732,000	763,000	31,000	4.23%
Licenses and Permits	154,250	152,300	(1,950)	(1.26%)
Fees and Fines	435,650	425,700	(9,950)	(2.28%)
Rental Income	3,225	3,422	197	6.11%
Investment Earnings	600,000	450,000	(150,000)	(25.00%)
Service Agreements	314,289	323,850	9,561	3.04%
Other Non-Tax Revenue	1,415,671	1,743,471	327,800	23.16%
Recreation Fees	610,950	702,000	91,050	14.90%
Total Revenues	**$ 27,576,785**	**$ 27,762,743**	**$ 185,958**	**0.67%**
Fund Balance	-	-	-	0.00%
Total Major Revenues	**$ 27,576,785**	**$ 27,762,743**	**$ 185,958**	**0.67%**



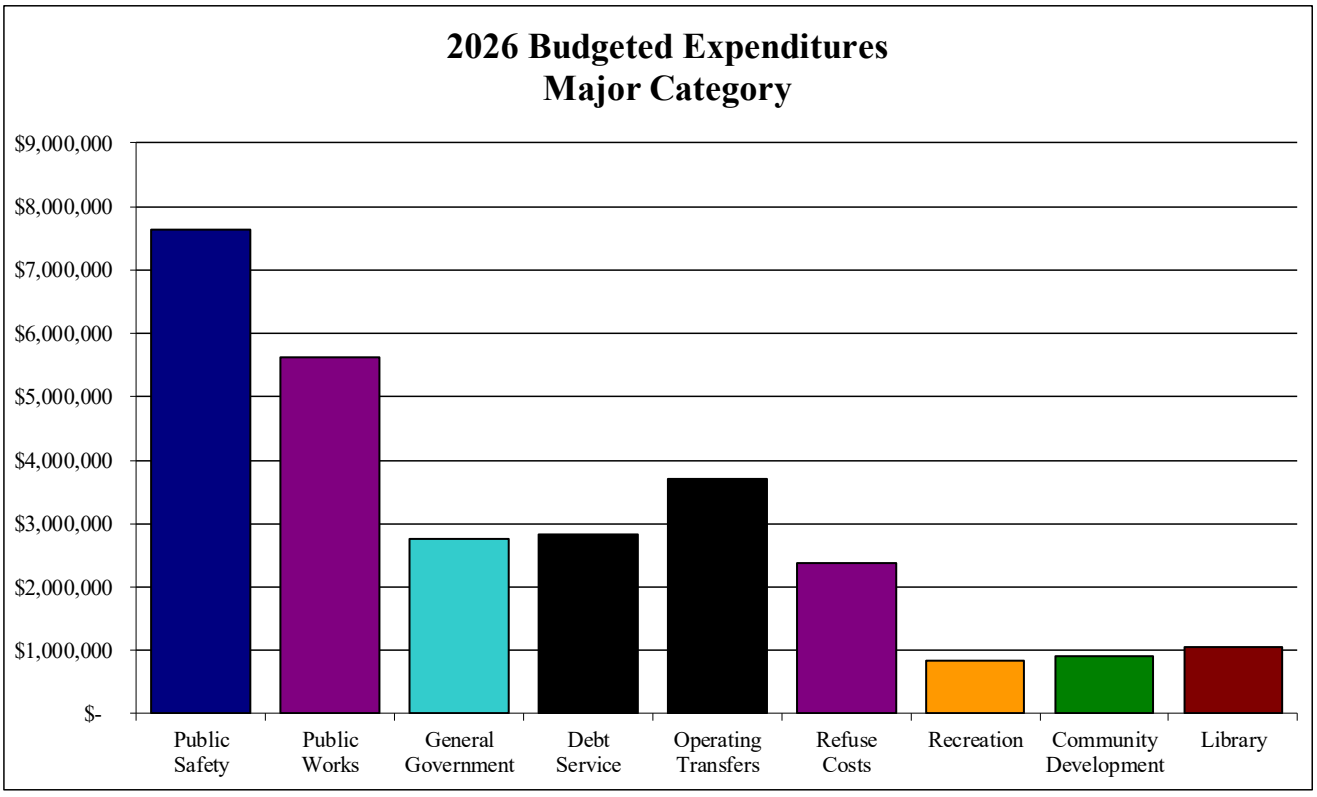
	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Real Estate Tax	$ 8,599,327	$ 8,821,638	$ 8,583,500	$ 8,854,500	$ 8,787,500
Earned Income Tax	11,925,713	12,704,163	12,810,000	12,152,000	12,520,000
Local Services Tax	362,753	372,579	370,000	370,000	370,000
Real Estate Transfer Tax	1,389,505	1,440,637	1,525,000	1,490,000	1,500,000
Public Utilities Tax	20,606	21,944	22,250	22,284	21,500
Local Option Sales & Use Tax	763,892	731,406	732,000	752,200	763,000
Tax Revenues	$ 23,061,796	$ 24,092,367	$ 24,042,750	$ 23,640,984	$ 23,962,000
Licenses and Permits	507,016	194,848	154,250	177,800	152,300
Fees and Fines	527,074	442,041	435,650	440,328	425,700
Rental Income	3,040	3,225	3,225	3,322	3,422
Investment Earnings	921,853	1,385,513	600,000	725,000	450,000
Service Agreements	291,365	330,993	314,289	339,309	323,850
Other Non-Tax Revenue	1,518,837	1,667,386	1,415,671	1,654,954	1,743,471
Recreation Fees	586,333	666,694	610,950	666,500	702,000
Non-Tax Revenues	$ 4,355,518	$ 4,690,700	$ 3,534,035	$ 4,007,213	$ 3,800,743
Total Revenues	**$ 27,417,314**	**$ 28,783,067**	**$ 27,576,785**	**$ 27,648,197**	**$ 27,762,743**
Fund Balance	-	-	-	-	-
Total Major Revenues	**$ 27,417,314**	**$ 28,783,067**	**$ 27,576,785**	**$ 27,648,197**	**$ 27,762,743**



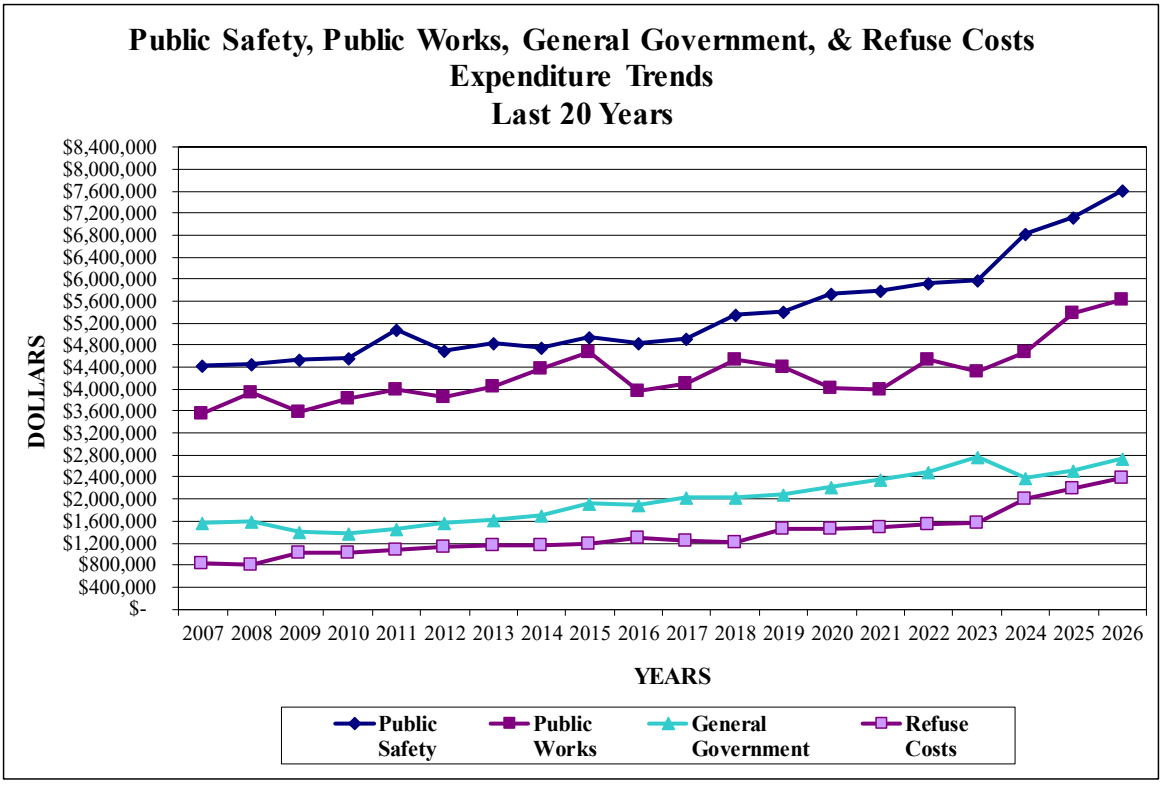
GENERAL FUND

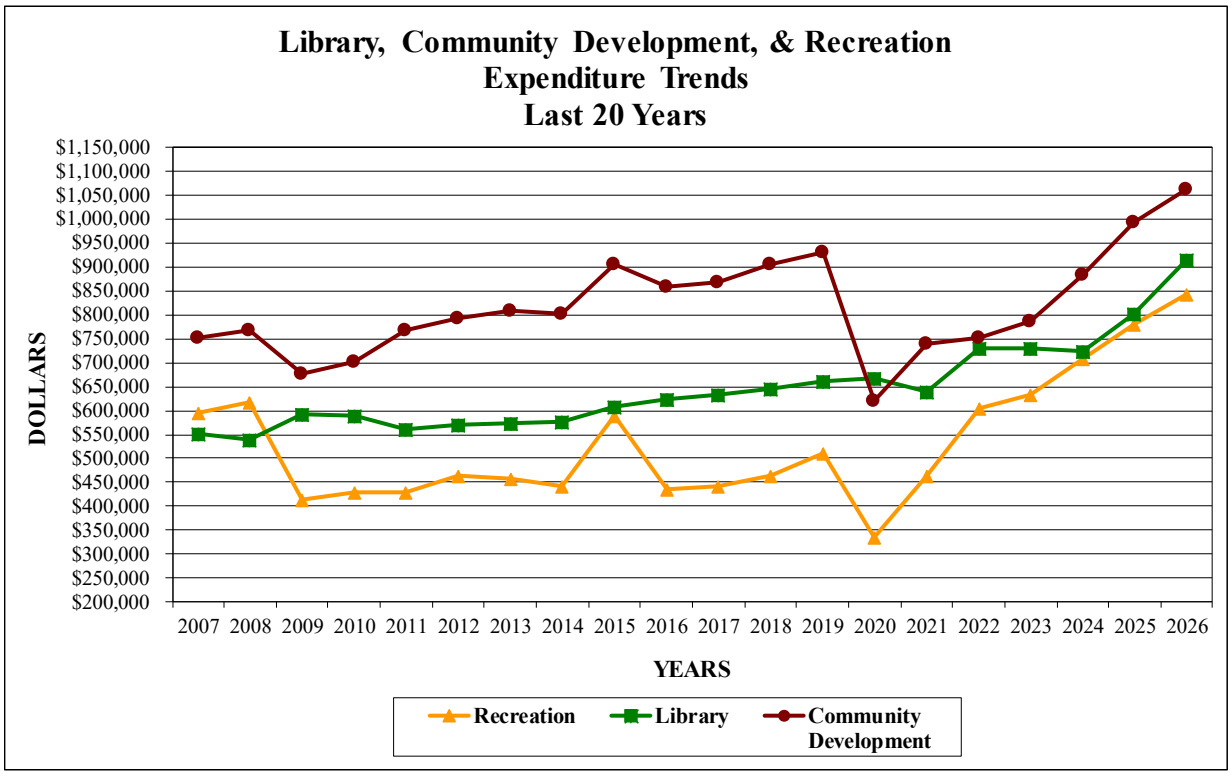
MAJOR PROGRAMS

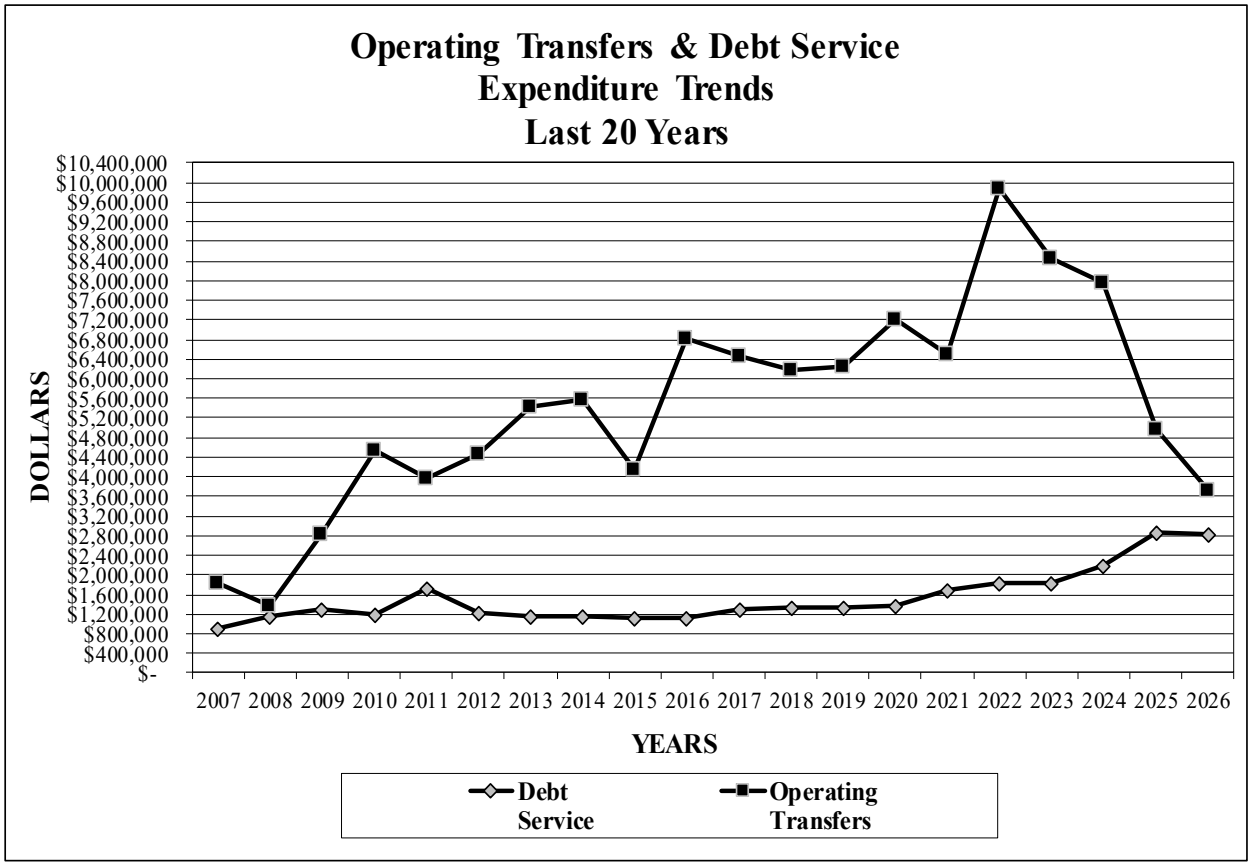
	2025 Budget	2026 Budget	INCREASE (DECREASE)	PERCENTAGE CHANGE
General Government	$ 2,572,295	$ 2,605,631	$ 33,336	1.30%
Public Safety	7,239,837	7,631,440	391,603	5.41%
Community Development	911,313	914,615	3,302	0.36%
Public Works	5,474,814	5,633,284	158,470	2.89%
Refuse Collection	2,202,500	2,374,000	171,500	7.79%
Recreation & Leisure Services	759,491	841,450	81,959	10.79%
Library	1,022,611	1,062,834	40,223	3.93%
Unallocated Insurance Costs	166,600	146,700	(19,900)	(11.94%)
Operating Expenditures	$ 20,349,461	$ 21,209,954	$ 860,493	4.23%
Operating Transfers	4,379,167	3,714,502	(664,665)	(15.18%)
Debt Service Payments	2,848,157	2,838,287	(9,870)	(0.35%)
Non-Operating Expenditures	$ 7,227,324	$ 6,552,789	$ (674,535)	(9.33%)
Total Expenditures	**$ 27,576,785**	**$ 27,762,743**	**$ 185,958**	**0.67%**
Fund Balance	-	-	-	**0.00%**
Total Major Programs	**$ 27,576,785**	**$ 27,762,743**	**$ 185,958**	**0.67%**



	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
General Government	$ 2,191,545	$ 2,133,531	$ 2,572,295	$ 2,354,075	$ 2,605,631
Public Safety	5,992,957	6,834,198	7,239,837	7,141,032	7,631,440
Community Development	730,191	722,596	911,313	803,549	914,615
Public Works	4,324,982	4,685,325	5,474,814	5,395,427	5,633,284
Refuse Collection	1,573,634	2,004,769	2,202,500	2,202,500	2,374,000
Recreation & Leisure Services	633,512	707,259	759,491	779,972	841,450
Library	787,896	883,852	1,022,611	994,545	1,062,834
Unallocated Insurance Costs	572,969	242,224	166,600	168,500	146,700
Operating Expenditures	$ 16,807,686	$ 18,213,754	$ 20,349,461	$ 19,839,600	$ 21,209,954
Operating Transfers	8,447,167	7,942,640	4,379,167	4,960,439	3,714,502
Debt Service Payments	1,843,156	2,189,202	2,848,157	2,848,158	2,838,287
Non-Operating Expenditures	$ 10,290,323	$ 10,131,842	$ 7,227,324	$ 7,808,597	$ 6,552,789
Total Expenditures	**$ 27,098,009**	**$ 28,345,596**	**$ 27,576,785**	**$ 27,648,197**	**$ 27,762,743**
Fund Balance	319,305	437,471	-	-	-
Total Major Programs	**$ 27,417,314**	**$ 28,783,067**	**$ 27,576,785**	**$ 27,648,197**	**$ 27,762,743**

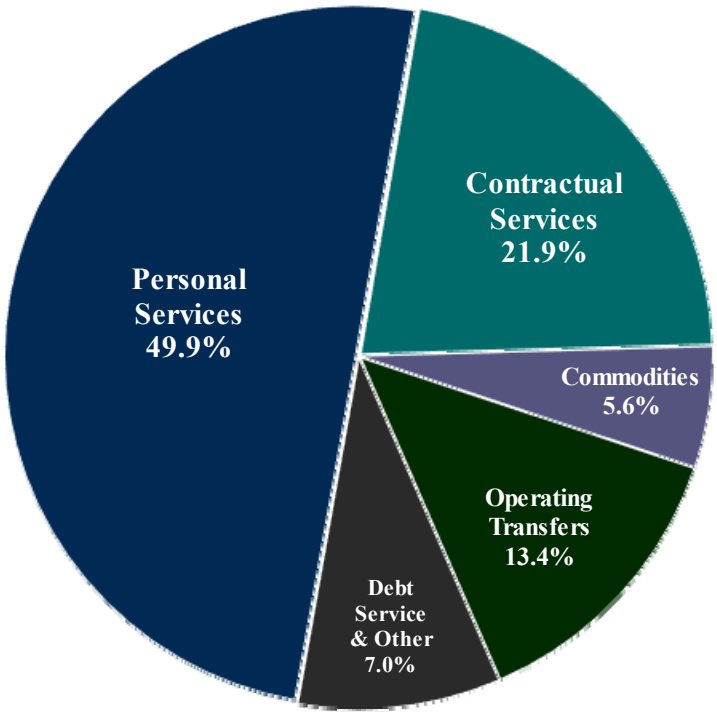



Library, Community Development, & Recreation
Expenditure Trends
Last 20 Years
DOLLARS
$1,150,000
$1,100,000
$1,050,000
$1,000,000
$950,000
$900,000
$850,000
$800,000
$750,000
$700,000
$650,000
$600,000
$550,000
$500,000
$450,000
$400,000
$350,000
$300,000
$250,000
$200,000
2007 2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023 2024 2025 2026
YEARS
Recreation
Library
Community Development


Operating Transfers & Debt Service
Expenditure Trends
Last 20 Years
DOLLARS
$10,400,000
$10,000,000
$9,600,000
$9,200,000
$8,800,000
$8,400,000
$8,000,000
$7,600,000
$7,200,000
$6,800,000
$6,400,000
$6,000,000
$5,600,000
$5,200,000
$4,800,000
$4,400,000
$4,000,000
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$3,200,000
$2,800,000
$2,400,000
$2,000,000
$1,600,000
$1,200,000
$800,000
$400,000
$-
2007 2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023 2024 2025 2026
YEARS
Debt Service
Operating Transfers

Category	Personal Services	Contractual Services	Commodities	Other	Total
General Government	$ 2,007,359	$ 1,206,000	$ 61,800	$ (669,528)	**$ 2,605,631**
Public Safety	6,548,129	695,900	86,665	300,746	**7,631,440**
Community Development	745,960	102,750	8,000	57,905	**914,615**
Public Works	3,202,501	1,316,850	1,185,750	(71,817)	**5,633,284**
Refuse Collection	-	2,374,000	-	-	**2,374,000**
Recreation & Leisure Services	389,454	334,400	46,150	71,446	**841,450**
Library	839,592	18,800	153,450	50,992	**1,062,834**
Operating Transfers	-	-	-	3,714,502	**3,714,502**
Debt Service Payments	-	-	-	2,838,287	**2,838,287**
Miscellaneous Expenditures	122,900	23,800	-	-	**146,700**
Total Expenditures	**$ 13,855,895**	**$ 6,072,500**	**$ 1,541,815**	**$ 6,292,533**	**$ 27,762,743**

GENERAL FUND EXPENDITURES BY TYPE



EXPENDITURE TYPES

Personal Services
Expenditures in this category include wages and fringe benefits. Wages include all full-time, part-time, and part-time seasonal employees. Fringe benefits include life insurance, medical insurance, workers' compensation, pension costs, long term disability insurance, post-retirement benefits, and Social Security expenses.

Contractual Services
Expenditures in this category are agreements or services provided to the Township for a variety of departments. Major expenditures include:

General Government
- Legal services
- Engineering services
- Tax collection services
- Information technology support

Public Safety
- Animal control expenses

Public Works
- Building maintenance – cleaning contract
- Pesticide treatments
- Utilities for Township facilities
- Other maintenance contracts

Refuse Collection
- Refuse & recycling collection contract

Recreation
- Contracted programming and instruction for various recreation activities

Commodities
Expenditures in this category include purchases of supplies for various departments. Major expenditures include:

Public Works
- Snow & ice control – Salt & de-icing chemicals
- Fuels & lubricants

Library
- Adult & juvenile books
- Adult & juvenile non-print materials

Other Expenditures
Expenditures in this category include distributed costs for vehicles and information systems administration. Other expenditures also include debt service payments for outstanding bond issues, and operating transfers to other funds.

2026 GENERAL FUND
BUDGETED EXPENDITURES PER CAPITA

GENERAL GOVERNMENT		
Board of Commissioners	$	2.58
Administration		71.76
Finance		21.53
Tax Collection		14.24
Legal Services		10.34
Cable Television Services		4.86
Subtotal	$	125.31

PUBLIC SAFETY		
Police Protection	$	328.56
Fire Protection		34.29
Animal Control		4.15
Subtotal	$	367.00

COMMUNITY DEVELOPMENT		
Planning & Code Enforcement	$	43.98

PUBLIC WORKS		
Administration	$	45.51
Engineering Services		3.44
Civic Activities		2.45
Snow & Ice Control		33.72
Storm Sewer Maintenance		4.59
Traffic Engineering & Safety		7.51
Street Maintenance		21.18
Refuse Collection & Disposal		114.17
Building Maintenance		51.07
Equipment Maintenance		28.99
Golf Course Maintenance		5.95
Tennis Court Maintenance		4.82
Parks Maintenance		56.21
Forestry		5.16
Force Work Projects		0.30
Subtotal	$	385.07

RECREATION & LEISURE		
Administration	$	13.70
Recreation Programs		26.77
Subtotal	$	40.47

LIBRARY SERVICE		
Library Administration	$	51.11

DEBT SERVICE		
Debt Service	$	136.50

OPERATING TRANSFERS		
Operating Transfers	$	178.63

MISCELLANEOUS EXPENSES		
Miscellaneous Expenses	$	7.05

FUND BALANCE		
Fund Balance	$	-

PER CAPITA COST		
Total Budgeted Per Capita Cost	**$**	**1,335.12**

Per Capita Information
Budget: $27,762,743
Population:* 20,893

** Source: U.S. Census Bureau, American Community Survey 2023*

GENERAL FUND

REAL ESTATE TAXES

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Real Estate Taxes					
Current Real Estate Tax	$8,744,094	$8,702,403	$8,556,000	$8,745,000	$8,734,000
Prior Years Real Estate Tax	(144,767)	119,235	27,500	109,500	53,500
Total Real Estate Taxes	**$8,599,327**	**$8,821,638**	**$8,583,500**	**$8,854,500**	**$8,787,500**

REAL ESTATE TAX OVERVIEW

The Real Estate Tax is one of Upper St. Clair's main revenue sources and is assessed on all commercial, industrial, residential, and other non-exempt real estate. Real Estate Tax is calculated as a product of two factors: the millage rate and the assessed value of a property. The tax is billed by the Township's Real Estate Tax collector, Jordan Tax Service (JTS). JTS mails the bills on or around May 1st of each year and remits the collections to the Township daily, as necessary.

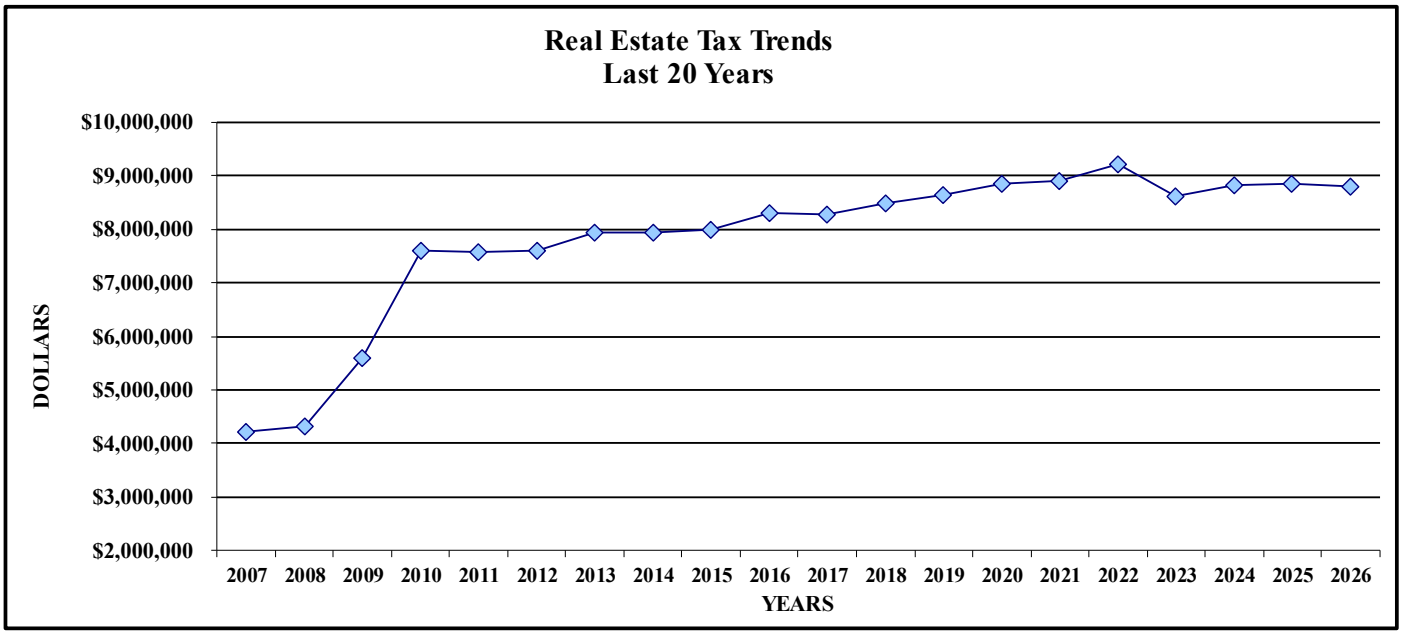
As of the last certification in 2025, the Township had a total of 7,878 real estate parcels, of which 7,741 were taxable. The breakdown is as follows:

Building + Land	Building Only	Land Only	Zero Values	Exempt Properties
7,153	126	385	77	137

Allegheny County last completed a tax reassessment of every parcel of property in the county in 2012. The County took into consideration the status and condition of adjacent properties and, in the case of commercial and industrial properties, their value in terms of business profitability. The Allegheny County Office of Property Assessment certifies the overall assessed values annually in January and issues interim assessments throughout the year based on changes in properties. The latest taxable assessed value for the Township was certified in January 2025 at $2,354,218,564.

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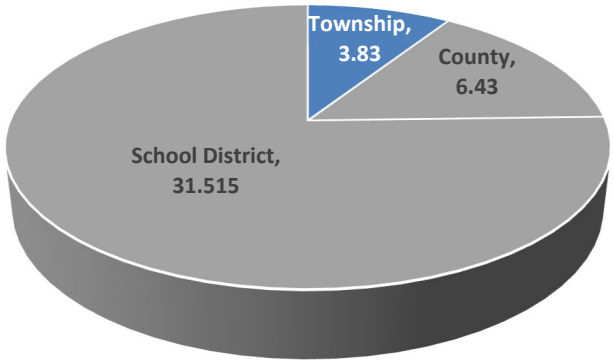
Real Estate Taxes 01-00-000-301???-000	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Current Real Estate Tax					
001 Real Estate Tax - Current (2026)	$8,744,094	$8,702,403	$8,556,000	$8,745,000	$8,734,000
Total Current Real Estate Tax	$8,744,094	$8,702,403	$8,556,000	$8,745,000	$8,734,000
Delinquent Taxes					
002 RET Penalties & Interest Current Year (2026)	$ 9,223	$ 10,545	$ 2,500	$ 2,000	$ 2,000
003 Real Estate Tax Previous Year (2025)	(75,801)	42,100	1,500	65,000	10,000
004 RET Penalties & Interest Previous Year (2025)	6,950	7,675	4,000	5,000	5,000
005 Real Estate Tax 2024 and Prior	(129,212)	30,045	5,000	20,000	20,000
006 RET Penalties & Interest 2024 and Prior	6,593	6,014	1,500	2,500	1,500
007 Liened Real Estate Tax Costs	37,480	22,856	13,000	15,000	15,000
Total Delinquent Taxes	$ (144,767)	$ 119,235	$ 27,500	$ 109,500	$ 53,500
Total Real Estate Taxes	**$8,599,327**	**$8,821,638**	**$8,583,500**	**$8,854,500**	**$8,787,500**



REAL ESTATE TAXES PER MEDIAN HOUSEHOLD

The Real Estate Tax is calculated by dividing the parcel's total assessed value (as determined by Allegheny County) by 1,000 and then multiplying that value by the millage rate. In 2026, the Township of Upper St. Clair's Real Estate Tax millage rate remains 3.83. A taxable real estate parcel in the Township is also taxed separately by both Allegheny County and the Upper St. Clair School District. The following example illustrates the total Real Estate Tax paid by a property owner whose parcel is valued at $236,700, which is the median household value in the Township.

Real Estate Taxes		
Taxing Authority	**2026 Millage Rate**	**Real Estate Tax Due**
Township of Upper St. Clair	**3.83**	**$ 909**
Allegheny County	6.43	$ 1,526
Upper St. Clair School District *	31.5150	$ 7,479
Total Real Estate Tax		**$ 9,913**



** The millage rate for the USC School District is for the 2025/26 school year.*

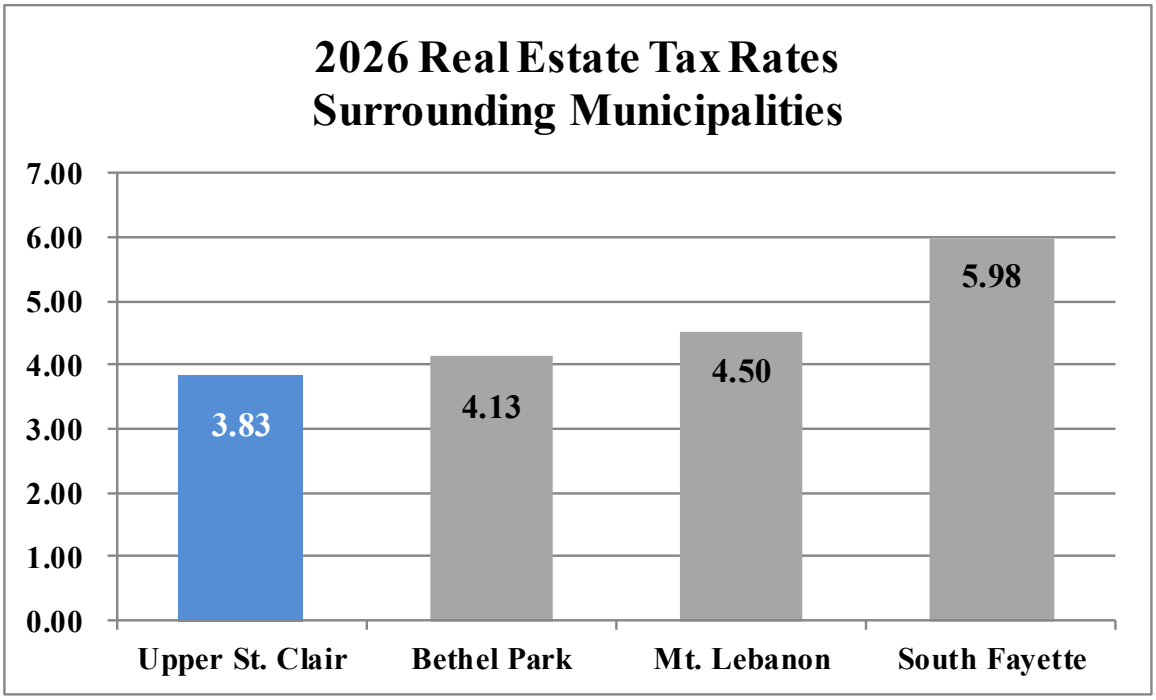
A twenty-year comparison of assessed valuation and millage rates is shown below:

Township of Upper St. Clair
Real Estate Millage
20 Year History

Year	Total Taxable Assessed Value	% Change in Value	Millage Rate	Year	Total Taxable Assessed Value	% Change in Value	Millage Rate
2007	1,660,339,290	0.20%	2.60	2017	2,188,348,120	2.12%	3.83
2008	1,660,118,320	-0.01%	2.60	2018	2,235,513,841	2.16%	3.83
2009	1,669,202,220	0.55%	3.40	2019	2,270,288,341	1.56%	3.83
2010	1,676,420,504	0.43%	4.60	2020	2,316,969,441	2.06%	3.83
2011	1,685,717,270	0.55%	4.60	2021	2,348,592,366	1.36%	3.83
2012	1,686,740,170	0.06%	4.60	2022	2,386,736,548	1.62%	3.83
2013^	2,030,049,782	20.35%	3.83	2023	2,399,462,591	0.53%	3.83
2014	2,072,481,041	2.09%	3.83	2024	2,372,950,489	-1.10%	3.83
2015	2,094,831,941	1.08%	3.83	2025	2,354,218,564	-0.79%	3.83
2016	2,142,954,507	2.30%	3.83	2026*	2,369,526,564	0.65%	3.83

^ Countywide reassessment year
* Estimated values (actual certified values for the new year are not available until mid-January)

REAL ESTATE TAX MILLAGE RATES - SURROUNDING MUNICIPALITIES



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GENERAL FUND

EARNED INCOME TAXES

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Total Earned Income Taxes	**$ 11,925,713**	**$ 12,704,163**	**$ 12,810,000**	**$ 12,152,000**	**$ 12,520,000**

EARNED INCOME TAXES OVERVIEW

In 1965, Act 511 commonly known as the "Local Tax Enabling Act" was enacted into law to provide Pennsylvania municipalities and school districts a means of funding their operations by levying certain types of taxes as defined by the Act. The Earned Income and Net Profit Tax is one of the taxes defined in Act 511, and under its authority, Upper St. Clair Township can levy a tax at the rate 0.50% on all employee compensation of its residents and net profits earned by its residents from unincorporated businesses and professions. The definitions of earned income and net profits were amended in 2002 through Act 166 to conform to the definitions found in the Pennsylvania Personal Income Tax law. The Upper St. Clair School District also taxes the same type of income at the same rate of 0.50% on the aforementioned income. There is a credit provision up to the full 1.00% combined rate for earned income and net profits taxes paid to other taxing bodies.

In 1979, the Township, a Home Rule municipality, adopted an additional tax on the same income base that has been detailed above, and it is commonly called the "Home Rule Tax". This tax is levied under the authority of Act 62 of 1972 which is known as the 'Home Rule Charter and Optional Plans Law". Currently, the Home Rule tax rate is 0.30% on the defined income, but there is no credit provision for the earned income and net profits taxes paid to other taxing bodies. Thus, the overall current Earned Income and Net Profits tax rate for an Upper St. Clair resident is 1.30%, but the revenue shown in this account represents only the 0.80% levied for municipal purposes.

Changes in the Earned Income and Net Profits Tax Law occurred due to the enactment of Act 32 of 2008 by the Pennsylvania legislature. Act 32 of 2008 amended Act 511 of 1965 and mandated that the following items occurred by June 30, 2012:

1. The consolidation of 560 local Earned Income Tax (EIT) collectors across the state of Pennsylvania into 65 countywide and 4 Allegheny County Regional Tax Collection Districts (TCD). Upper St. Clair Township and the Upper St. Clair School District have been placed in the Allegheny Southwest TCD. The Allegheny Southwest TCD contains all the local taxing entities that are geographically located southwest of the City of Pittsburgh and reside in Allegheny County. The membership of this TCD has 43 municipalities and 20 school districts for a total of 63 taxing entities.

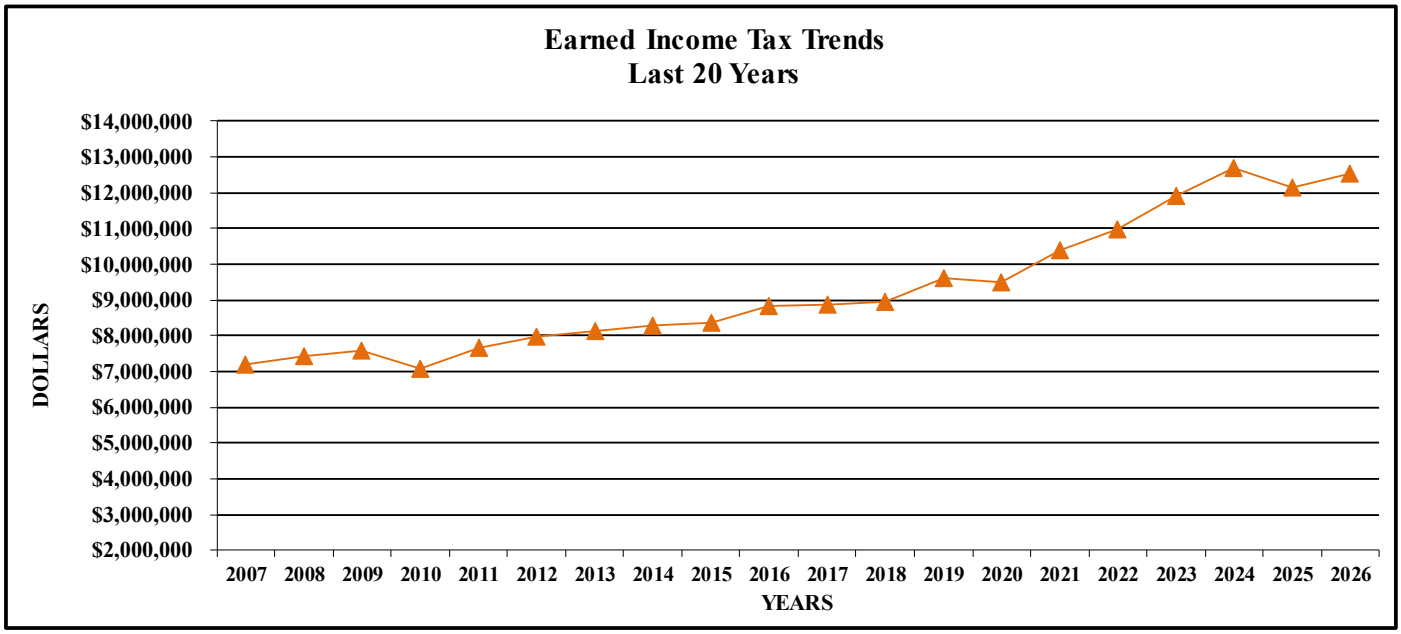
2. All employers in the state must withhold the earned income tax for each one of their employees irrespective of where they reside. The objective of the legislation is to create a streamlined tax collection system with procedures and uniform forms that will simplify the tax collection for companies that conduct business in Pennsylvania.

3. For Upper St. Clair taxpayers, all annual tax returns will be filed with the Allegheny Southwest TCD for tax years beginning in 2012 and thereafter. The appointed tax collector for the Allegheny Southwest TCD is Jordan Tax Service. The intent of the legislation is also to provide cost savings to each taxing district through consolidation of tax collection services.

EARNED INCOME TAXES OVERVIEW (Continued)

Jordan Tax Service collects earned income tax for the Township through the TCD and remits the collections to the Township daily, as necessary. The appointed tax collector reviews earned income tax accounts for compliance with tax regulations. Through shared information from the Pennsylvania Department of Revenue, the review compares earned income sections submitted by a resident to the State to the amount declared on a resident's local tax return.

Earned Income Taxes 01-00-000-310???-000	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
001 Earned Income Tax Current Year	$ 8,817,183	$ 9,334,174	$ 9,330,000	$ 8,850,000	$ 9,120,000
002 Earned Income Tax Prior Year	3,036,634	3,282,205	3,400,000	3,205,000	3,300,000
003 Earned Income Tax Previous Years	71,896	87,784	80,000	97,000	100,000
Total Earned Income Taxes	**$ 11,925,713**	**$ 12,704,163**	**$ 12,810,000**	**$ 12,152,000**	**$ 12,520,000**



EARNED INCOME TAX RATE

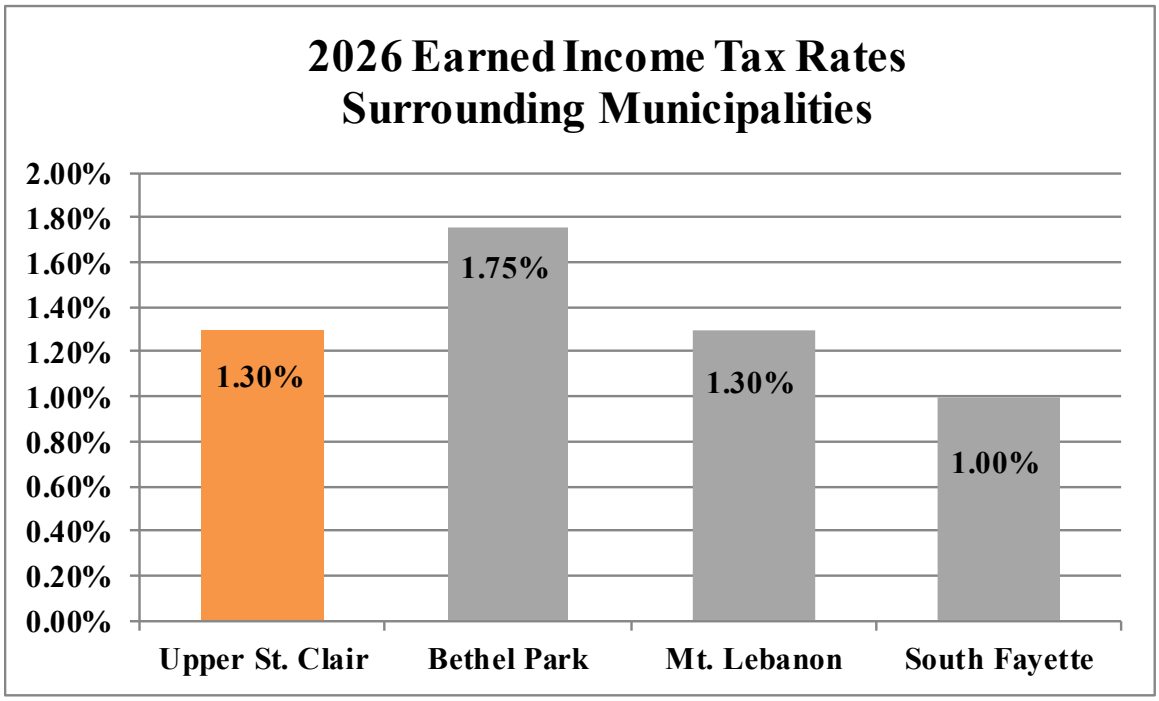
A ten-year comparison of earned income tax rates for the Township and School District are shown below:

Township of Upper St. Clair
Earned Income Tax
10 Year History

Year	EIT Collection	Township Tax Rate	School Tax Rate	Total Tax Rate	Year	EIT Collection	Township Tax Rate	School Tax Rate	Total Tax Rate
2017	$8,869,902	0.80%	0.50%	1.30%	2022	$10,994,248	0.80%	0.50%	1.30%
2018	$8,934,154	0.80%	0.50%	1.30%	2023	$11,925,711	0.80%	0.50%	1.30%
2019	$9,608,726	0.80%	0.50%	1.30%	2024	$12,704,163	0.80%	0.50%	1.30%
2020	$9,498,413	0.80%	0.50%	1.30%	2025*	$12,152,000	0.80%	0.50%	1.30%
2021	10,408,315	0.80%	0.50%	1.30%	2026*	$12,520,000	0.80%	0.50%	1.30%

** EIT Collection amount is projected*

A comparison of the Township of Upper St. Clair Earned Income Tax Rate with surrounding municipalities is shown below.



EARNED INCOME TAXES DEMOGRAPHICS

An illustration of the amount of local Earned Income Tax (EIT) the median household would pay in Upper St. Clair is shown below. This is based on a Median Household Income of $151,563, the most recent data reported by the U.S Census Bureau.

Local Earned Income Tax		
Taxing Authority	**2026 EIT Rate**	**EIT Due**
Township of Upper St. Clair (Act 511 Tax)	**0.50%**	**$ 758**
Township of Upper St. Clair (Act 62 Tax)	**0.30%**	**$ 455**
Upper St. Clair School District (Act 511 Tax)	0.50%	$ 758
Total Local Earned Income Tax	**1.30%**	**$ 1,970**

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GENERAL FUND

OTHER TAXES

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Total Other Taxes	**$2,536,756**	**$2,566,566**	**$2,649,250**	**$2,634,484**	**$2,654,500**

OTHER TAXES OVERVIEW

Local Services Tax
The Local Services Tax is a $52 annual tax levied on all persons employed within the corporate limit of Upper St. Clair and who make over $12,000 annually. The tax is collected by Jordan Tax Service and remitted to the Township on a daily basis, as necessary.

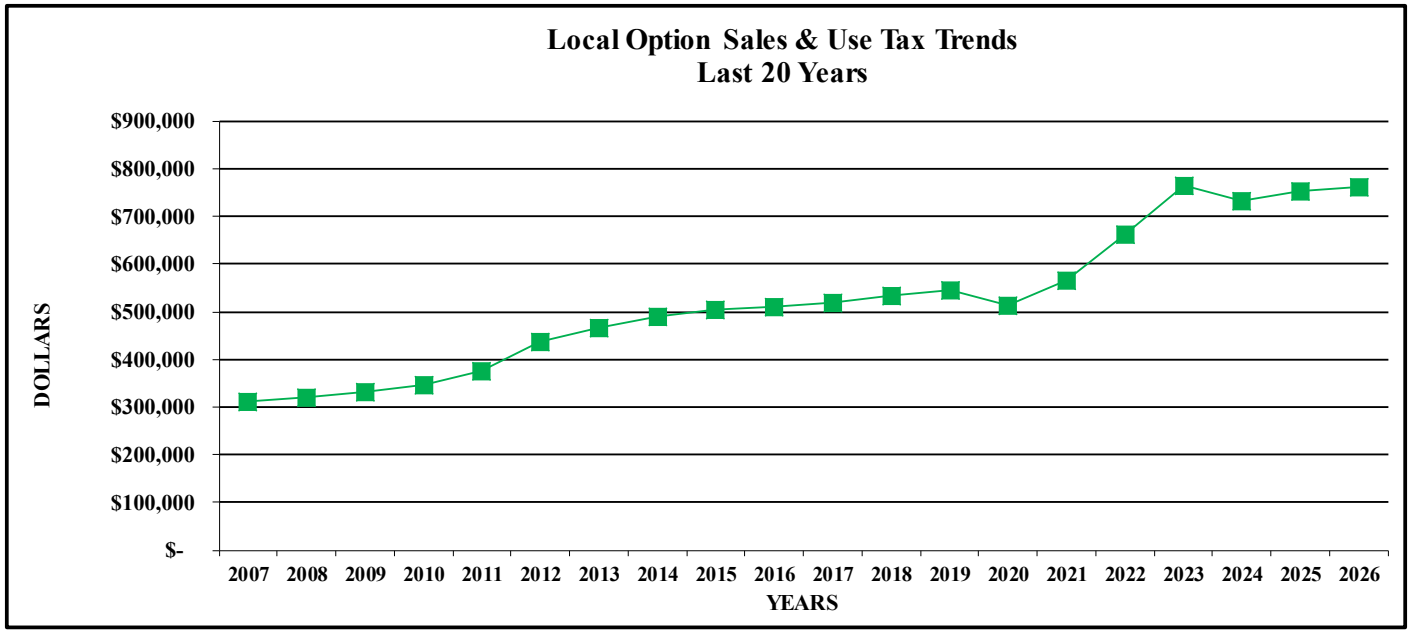
Real Estate Transfer Tax
This 1.0% tax, collected for the Township by the County Recorder of Deeds through the sale of deed transfer stamps, is on the sale price of all property in Upper St. Clair. The State also receives 1.0% and the School District receives 0.5%. Revenue derived from this tax is remitted to the Township monthly.

Public Utilities Tax
This is a State tax on public utilities which is distributed back to municipalities based on a distribution formula established by the Commonwealth of Pennsylvania. The Commonwealth distributes these funds to the Township in one annual payment.

Local Option Sales & Use Tax
This tax is collected by the Pennsylvania Department of Revenue and 25% of all collections are distributed to qualifying municipalities of Allegheny County. Revenue derived from this tax is remitted to the Township monthly.

Other Taxes **01-00-000-315???-000**	**2023 Actual**	**2024 Actual**	**2025 Budget**	**2025 Estimate**	**2026 Budget**
001 Local Services Tax	$ 362,753	$ 372,579	$ 370,000	$ 370,000	$ 370,000
002 Real Estate Transfer Tax	1,389,505	1,440,637	1,525,000	1,490,000	1,500,000
003 Public Utilities Tax	20,606	21,944	22,250	22,284	21,500
004 Local Option Sales & Use Tax	763,892	731,406	732,000	752,200	763,000
Total Other Taxes	**$2,536,756**	**$2,566,566**	**$2,649,250**	**$2,634,484**	**$2,654,500**


Real Estate Transfer Tax Trends
Last 20 Years
DOLLARS
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$-
2007 2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023 2024 2025 2026
YEARS


Local Option Sales & Use Tax Trends
Last 20 Years
DOLLARS
$900,000
$800,000
$700,000
$600,000
$500,000
$400,000
$300,000
$200,000
$100,000
$-
2007 2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023 2024 2025 2026
YEARS

GENERAL FUND

OTHER REVENUES

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Total Licenses and Permits	**$ 507,016**	**$ 194,848**	**$ 154,250**	**$ 177,800**	**$ 152,300**

LICENSES AND PERMITS OVERVIEW

Upper St. Clair requires the issuance of licenses and permits for the conduct of certain activities within the municipality. Generally, permits are a means of control to assure that all municipal regulations and ordinances are upheld and to protect the public welfare. Fees charged for permits and licenses are intended to totally cover the cost of inspection, enforcement, and administration.

Licenses and Permits 01-00-000-320???-000	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
001 Building Permits	$ 415,512	$ 153,318	$ 92,000	$ 120,500	$ 95,000
002 Beverage Licenses	2,750	3,350	3,050	3,350	3,350
003 Grading Permits	-	135	200	200	200
004 Amusement Device Permits	4,125	2,175	600	600	600
007 Street Opening Permits	33,147	19,800	17,000	19,000	18,000
008 Alarm Systems Permits	29,085	20,934	19,250	12,000	12,000
009 False Alarm Fees	650	250	150	150	150
012 Dye Test Compliance Fees	13,450	13,125	12,000	12,000	13,000
013 Electrical Permit Fees-Net	8,297	(18,239)	10,000	10,000	10,000
Total Licenses and Permits	**$ 507,016**	**$ 194,848**	**$ 154,250**	**$ 177,800**	**$ 152,300**

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	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Total Fines and Fees	**$ 527,074**	**$ 442,041**	**$ 435,650**	**$ 440,328**	**$ 425,700**

FEES AND FINES OVERVIEW

The main revenue source for the category of Fees and Fines is Cable Television Franchise Fees. The Township grants non-inclusive Cable Franchise Agreements to Cable Service Vendors (currently Comcast Cable Communications and Verizon). The Township receives a 5% Franchise Fee (5% charge on various cable fees and services) from the vendors and airing of various local programming channels as part of the cable contract. The Township permits the cable providers to operate within the Public Right-of-Ways. The Township is not involved in programming or rate setting for cable services.

This account also includes all municipal revenues derived from violations of ordinances or State laws, fees for zoning applications and various Library fees and fines.

Fines and Fees 01-00-000-330???-000	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
003 Filing and Hearing Fees	$ 8,125	$ 2,110	$ 7,500	$ 7,000	$ 7,000
005 Magistrate Fines	24,280	25,307	23,000	23,000	23,000
006 Local Fines	1,300	2,130	1,800	1,000	1,200
008 State Traffic Fine Distribution	9,724	8,210	9,500	7,500	7,500
011 Library Fees and Fines	2,150	2,673	2,100	2,500	2,500
012 Cable Television Franchise Fees	444,548	401,611	375,500	385,000	370,000
040 Compost Site Tipping Fees	36,947	-	16,250	14,328	14,500
Total Fines and Fees	**$ 527,074**	**$ 442,041**	**$ 435,650**	**$ 440,328**	**$ 425,700**

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	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Total Rental Income	**$ 3,040**	**$ 3,225**	**$ 3,225**	**$ 3,322**	**$ 3,422**

RENTAL INCOME OVERVIEW

To improve its own emergency dispatch system for police, fire and public safety, the Township leased land to Crown Communications in 1996 for the purpose of erecting a 350-foot communications tower to replace the 180-foot Township-owned communications tower. The Township was provided six antennae positions on the new tower and $140,000 of new radio equipment. Crown provided these services along with an annual lease amount in exchange for the commercial use of the remaining antennae positions on the new tower. The annual lease amount was $2,400 for the first 20 years and then 3% annual increases for each subsequent year.

Rental Income **01-00-000-340???-000**	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
002 Boyce Road Radio Tower Rental	3,040	3,225	3,225	3,322	3,422
Total Rental Income	**$ 3,040**	**$ 3,225**	**$ 3,225**	**$ 3,322**	**$ 3,422**

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	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Total Interest on Investments	**$ 921,853**	**$ 1,385,513**	**$ 600,000**	**$ 725,000**	**$ 450,000**

INTEREST INCOME OVERVIEW

The primary objectives of the Township's investment activities are, in priority order, Safety (to adequately safeguard principal), liquidity (to provide sufficient liquidity to meet all operating requirements), and yield (to obtain a reasonable rate of return). To appropriately meet these objectives, the Township makes investment decisions based on categories of cash with which the time horizon is regularly calculated using a liquidity analysis, cash flow forecast, or other methodology identifying past and anticipated future financial requirements.

Township investments are restricted to financial instruments which are identified as permitted investments under applicable laws of the Commonwealth of Pennsylvania, as supplemented by Act 10 of 2016 (Act No. 10 of 2016, H.B. 1296, Gen. Assemb., Reg. Sess. (Pa. 2016)), and all other applicable federal, state, and local requirements. The Township follows an investment policy which was last revised in 2024 and is reviewed annually by the Budget & Finance Committee of the Board of Commissioners.

Interest on Investments **01-00-000-345???-000**	**2023 Actual**	**2024 Actual**	**2025 Budget**	**2025 Estimate**	**2026 Budget**
001 Interest on Investments	$ 921,853	$ 1,385,513	$ 600,000	$ 725,000	$ 450,000
Total Interest on Investments	**$ 921,853**	**$ 1,385,513**	**$ 600,000**	**$ 725,000**	**$ 450,000**

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	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Total Service Agreements	**$ 291,365**	**$ 330,993**	**$ 314,289**	**$ 339,309**	**$ 323,850**

SERVICE AGREEMENTS OVERVIEW

The Township has a number of Agreements where it provides service to other jurisdictions or organizations for a fee. This group of accounts shows the estimated revenue anticipated under these Agreements.

Snow and Ice Removal
By agreement, the State of Pennsylvania and the Upper St. Clair School District reimburse the Township for costs associated with snow and ice removal on state roads and School District property. (See "Public Works - Snow and Ice Control")

Peters Township Service Agreement
By agreement, Peters Township reimburses Upper St. Clair for a portion of the operation expenses of the Brush Run Pump Station, which services a small area of that community (See "Sanitary Sewer Fund")

Tax Collection Service Agreement
The Township and the School District have entered into a joint Tax Collection Agreement. The Township Tax Office collects taxes for both bodies under a shared cost arrangement. The existing Tax Collection Agreement runs through 2027, and reimburses the Township for Staff personnel, office space and data processing costs. The School District is invoiced separately for any costs of the Jordan Tax Service contract that are directly applicable to the School District.

PennDOT Road Maintenance Agreement
The Township and PennDOT have entered into an Agreement under which the Township will perform certain maintenance functions on state roads for a service fee. Under the Agreement, responsibility for state road maintenance continues to rest with PennDOT. The Township acts as PennDOT's independent contractor for such functions as pothole patching, drainage cleaning, sign maintenance and guide rail maintenance. (See *"Public Works - Street Maintenance"*)

Service Agreements **01-00-000-350???-000**	**2023 Actual**	**2024 Actual**	**2025 Budget**	**2025 Estimate**	**2026 Budget**
001 Snow and Ice Control	$ 246,534	$ 257,691	$ 256,800	$ 283,578	$ 268,850
002 Peters Township Service	6,302	3,703	3,800	2,042	-
004 School District Tax Collection	14,340	45,410	29,500	29,500	30,500
007 PennDOT Road Mte. Agreement	24,189	24,189	24,189	24,189	24,500
Total Service Agreements	**$ 291,365**	**$ 330,993**	**$ 314,289**	**$ 339,309**	**$ 323,850**

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Total Recreation Program Fees	**$ 586,333**	**$ 666,694**	**$ 610,950**	**$ 666,500**	**$ 702,000**

RECREATION PROGRAM FEES OVERVIEW

This group of revenue accounts provides estimated receipts for Recreation programs and tennis and golf course maintenance and supervision. Recreation program expenses, excluding tennis and golf course maintenance expenses*, total $556,644. These revenues do not cover administration costs and capital expenses required by the programming.

Recreation Program Fees **01-00-000-367???-000**	**2023 Actual**	**2024 Actual**	**2025 Budget**	**2025 Estimate**	**2026 Budget**
011 Summer Program Fees	161,700	193,948	193,450	230,000	257,000
013 Older Adults	7,470	3,806	4,000	4,000	4,000
014 Golf Course	18,121	18,447	14,000	18,000	18,000
015 Tennis Program	45,944	60,447	45,000	45,000	47,500
021 Tennis Bubble Fees	125,077	133,510	119,500	119,500	125,500
022 Miscellaneous Self Supporting	220,573	256,536	235,000	250,000	250,000
023 Youth Basketball	7,448	-	-	-	-
Total Recreation Program Fees	**$ 586,333**	**$ 666,694**	**$ 610,950**	**$ 666,500**	**$ 702,000**

*These programs are included in the Public Works Department Budget.

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	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Total Other Non-Tax Revenue	**$1,518,837**	**$1,667,386**	**$1,415,671**	**$1,654,954**	**$1,743,471**

OTHER NON-TAX REVENUE OVERVIEW

This group of revenue accounts provides estimates for receipts in miscellaneous categories. The major categories are described below.

Library State Grant
The Commonwealth of Pennsylvania provides annual funding to qualifying libraries.

State Pension Grant
Under Act 205, the Township receives an allocation from the State of Pennsylvania for each qualified full-time employee in the pension plan.

Employee Health Insurance Reimbursements
All full-time employees are required to pay a portion of their Health insurance premiums.

Dividends for Workers Compensation and Property & Liability Insurance
The Township belongs to a pooled trust for both insurance products and receives an annual dividend payment.

Other Non-Tax Revenue 01-00-000-??????-000	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
370010 Special Police Detail	$ 89,093	$ 261,080	$ 125,000	$ 155,000	$ 135,000
370011 Library State Grant	81,995	82,822	82,821	82,821	82,821
370013 State Pension Grant	789,756	668,080	692,500	769,936	895,500
370014 Recycling Program/Grant	23,045	29,974	29,000	29,000	29,000
370015 Library Table Gaming Revenue	14,751	12,708	12,400	12,400	12,400
370016 Act 13 State Grant Funds	16,304	9,995	9,500	8,958	8,500
370024 Federal Bulletproof Vest Grant	3,004	5,393	1,750	-	1,750
380001 Maps, Docs & Police Reports	7,344	4,974	4,500	4,500	4,500
380002 IdentoGO Services	5,868	2,646	3,500	6,700	-
380010 Facility Fees	26,880	28,350	25,000	25,000	25,000
380022 Employee Health Ins. Reimb.	196,393	214,862	180,500	250,000	280,000
380026 COBRA Insurance Payments	1,163	124	1,200	-	500
380027 Workers Comp. Dividends	82,823	127,888	115,000	156,354	125,000
380029 Cable 7 PEG Grant	6,888	4,828	-	-	-
380030 Prop & Liab Ins. Dividends	32,294	34,460	28,000	41,585	35,000
380040 Public Works Scrap Metal Rev.	3,256	8,038	5,000	1,700	2,000
380050 Payment Rebates	26,255	61,535	55,000	55,000	56,500
380099 Miscellaneous Revenue	111,725	109,629	45,000	56,000	50,000
Total Other Non-Tax Revenue	**$1,518,837**	**$1,667,386**	**$1,415,671**	**$1,654,954**	**$1,743,471**

GENERAL FUND

GENERAL GOVERNMENT SUMMARY

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
General Government Expenditures					
Personal Services	$ 1,659,456	$ 1,706,422	$ 1,911,907	$ 1,794,493	$ 2,007,359
Contractual Services	1,082,886	973,997	1,243,900	1,137,207	1,206,000
Commodities	38,217	37,519	58,975	59,570	61,800
Distributed Costs	(589,014)	(584,407)	(642,487)	(637,195)	(669,528)
Total General Government Expenditures	**$ 2,191,545**	**$ 2,133,531**	**$ 2,572,295**	**$ 2,354,075**	**$ 2,605,631**

GENERAL GOVERNMENT OVERVIEW

The Township of Upper St. Clair's General Government consists of seven departments: Board of Commissioners, Administration, Finance, Tax Collection, Legal Services, Information Technology, and Cable Television. For specific information on each department please refer to the department sections following this summary section.

2025 DEPARTMENT ACCOMPLISHMENTS

- Presented a budget with no tax increase for the 17th consecutive year.
- Completed a variety of major technology projects including equipment replacements, security upgrades, and network infrastructure enhancements.
- Assisted in the USC Fire Department's migration to County 911 dispatch.
- Collaboration between Cable 7 and other departments led to the production of 29 monthly videos about all things happening in Upper St. Clair and made the videos available on the Cable 7 YouTube page.
- Completed the first phase of technology planning and installation at the Morton Fields Complex.
- Reaffirmed the Township's investment policy.
- Received a 100 score each quarter resulting in the Township's fourth 90+ cashVest award.
- Successfully negotiated a new labor contract with the USC Police Association.
- Received the Distinguished Budget Presentation Award from the Government Finance Officers Association of America (GFOA) for the 17th consecutive year and the Certificate of Achievement Award for Excellence in Financial Reporting from GFOA for the 37th consecutive year.

2026 DEPARTMENT GOALS AND OBJECTIVES

- Develop and present a 2027 budget with no tax increase.
- Maintain the Township's AA+ bond rating.
- Maintain a cashVest score of 100.
- Continue to meet the requirements of the GFOA's Distinguished Budget and ACFR award programs.
- Pursue grant funding for capital projects.
- Continued focus on the Township's cybersecurity strategy and posture.
- Further refine the Township's communications efforts.
- Successfully negotiate a new Tri-Community South labor contract with FAPP Local 8.

DEPARTMENT EXPENDITURES

General Government Expenditures 01-10-101-500 TO 01-10-107-500	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Personal Services					
101 Full-Time Wages	$ 1,177,741	$ 1,162,871	$ 1,290,299	$ 1,195,500	$ 1,345,694
120 Part-Time Wages	23,292	38,282	25,200	37,300	25,200
130 Elected Officials Salaries	8,300	8,500	8,400	8,400	8,400
162 Group Life Insurance	5,539	5,370	6,100	6,100	6,450
163 Medical Insurance	244,809	290,385	352,800	326,200	391,100
164 Workers' Compensation	4,106	4,799	4,829	4,640	4,373
166 Pension Costs	97,333	98,138	113,500	110,200	109,200
167 Long-term Disability Insurance	2,314	2,311	2,600	2,575	2,800
168 Post Retirement Plan	7,000	6,925	6,900	8,625	8,625
198 Social Security Expense	89,022	88,841	101,279	94,953	105,517
Total Personal Services	$ 1,659,456	$ 1,706,422	$ 1,911,907	$ 1,794,493	$ 2,007,359
Contractual Services					
210 Professional Services-Legal	$ 223,585	$ 162,025	$ 225,000	$ 185,000	$ 210,000
212 Professional Services-Auditing	17,600	34,102	32,050	32,153	38,800
213 Recurring Contractual	99,592	97,970	100,000	100,000	100,000
217 Miscellaneous Consulting Services	-	850	2,000	2,000	2,000
220 Liability Insurance	41,007	42,522	47,000	45,000	46,900
223 Tax Collection Bonds	6,724	6,724	6,900	6,724	6,900
230 Association Dues	19,875	29,964	33,450	33,498	33,800
231 Travel & Conference Expense	24,801	27,319	47,650	42,650	47,650
243 Telephone	21,964	20,760	27,250	26,200	27,700
250 Repairs/Maint - Equipment	8,348	8,253	14,800	14,800	14,800
270 Software Licensing	236,367	195,922	275,000	251,000	305,750
274 Legal Advertising	8,727	5,751	7,000	7,000	7,000
275 Printing & Duplicating	1,982	4,111	3,500	3,082	3,500
278 Postage	3,028	983	3,000	3,000	3,000
280 Mileage Reimbursement	237	311	450	450	450
290 Other Contractual Services	335,610	305,711	380,600	346,400	319,500
292 Volunteer Boards & Commissions Recognition Expense	-	-	4,500	4,500	4,500
298 Credit Card Processing	1,966	1,652	2,250	2,250	2,250
299 Internet Connection Services	31,473	29,067	31,500	31,500	31,500
Total Contractual Services	$ 1,082,886	$ 973,997	$ 1,243,900	$ 1,137,207	$ 1,206,000

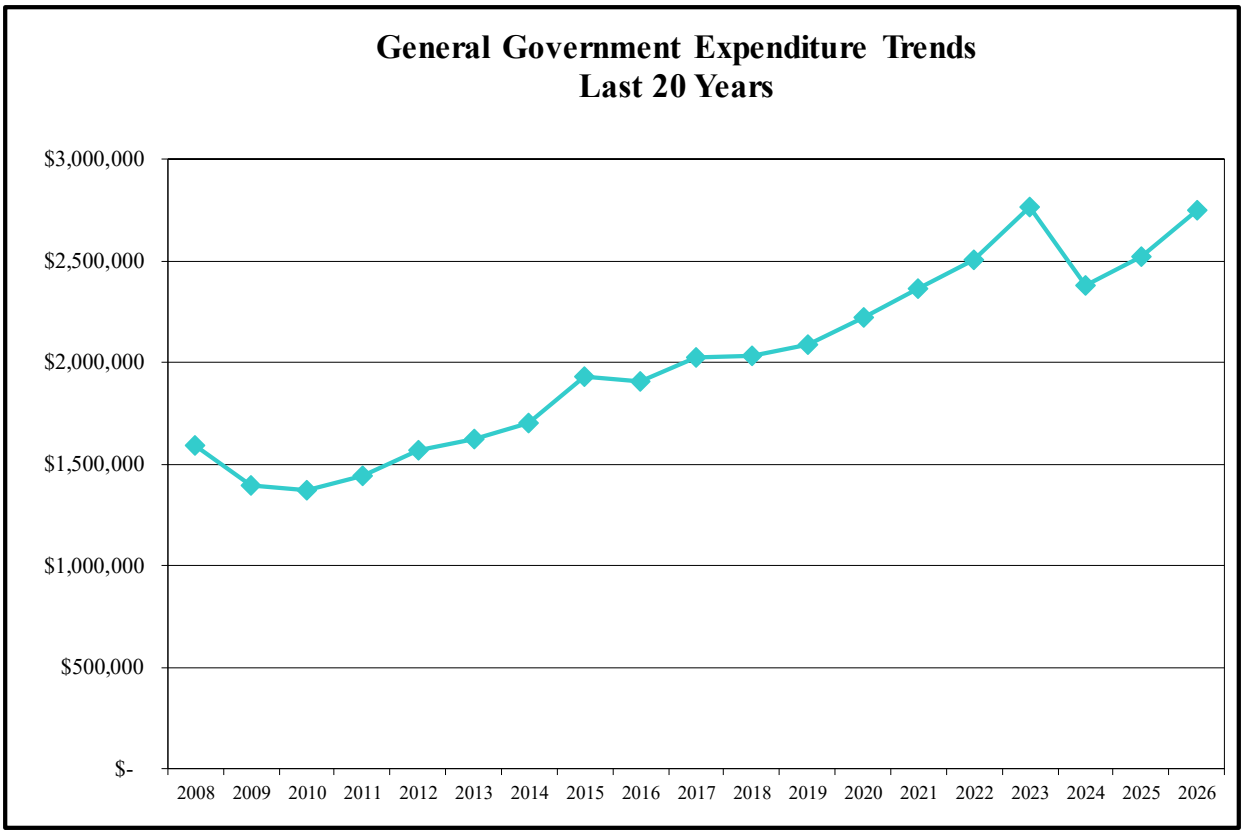
DEPARTMENT EXPENDITURES (Continued)

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Commodities					
300 Office Furniture & Equipment	$ 1,202	$ 1,294	$ 3,300	$ 3,300	$ 4,500
301 Expendable Office Supplies	6,580	4,977	9,350	9,350	9,350
302 Books & Subscriptions	2,471	1,536	3,475	4,070	4,100
303 Tapes	382	220	500	500	500
304 Publicity Material	5,520	6,575	12,000	12,000	13,000
390 Other Supplies	22,062	22,917	30,350	30,350	30,350
Total Commodities	$ 38,217	$ 37,519	$ 58,975	$ 59,570	$ 61,800
Distributed Costs					
601 Dist. Vehicle Costs	$ 11,630	$ 7,913	$ 10,187	$ 10,017	$ 10,369
602 Dist. Data Processing Costs	(600,644)	(592,320)	(652,674)	(647,212)	(679,897)
Total Distributed Costs	$ (589,014)	$ (584,407)	$ (642,487)	$ (637,195)	$ (669,528)
Total General Government Expenditures	**$ 2,191,545**	**$ 2,133,531**	**$ 2,572,295**	**$ 2,354,075**	**$ 2,605,631**

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SUPPLEMENTARY INFORMATION

The average annual cost increase of General Government expenditures over the last 20 years is 3.53%.



General Fund Revenue Breakdown

How much tax revenue does it take to operate the General Government department?

Net Expenditures*			***$1,599,983***
How many real estate tax mills?		**0.25**	**$586,756**
Earned Income Tax per $100?	**$**	**6.68**	**$835,981**
Percentage of Other Taxes?		**0.74%**	**$177,245**

**Net Expenditures are the total expenditures for the department less direct applicable funding streams such as department specific fees, grants, and portions of the State pension grant.*

SUPPLEMENTARY INFORMATION (continued)

Administrative Vehicles

	Year	Make	Model	Age	Condition
Passenger Vehicles					
1	2011	Ford	Escape	14	Fair
2	2014	Ford	C-Max - Hybrid	11	Good
3	2013	Ford	Explorer	12	Fair
4	2018	Ford	Explorer	7	Fair
5	2018	Ford	Escape	7	Good
6	2015	Ford	Taurus	10	Fair
7	2014	Ford	Escape	11	Fair
8	2025	Ford	Explorer	0	New

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GENERAL FUND

GENERAL GOVERNMENT DEPARTMENTS

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Board of Commissioners Expenditures					
Personal Services	$ 8,935	$ 9,150	$ 9,043	$ 9,043	$ 9,043
Contractual Services	27,068	28,944	41,250	41,250	41,650
Commodities	644	1,233	3,000	3,000	3,000
Total Board of Comm. Expenditures	**$ 36,647**	**$ 39,327**	**$ 53,293**	**$ 53,293**	**$ 53,693**

BOARD OF COMMISSIONERS OVERVIEW

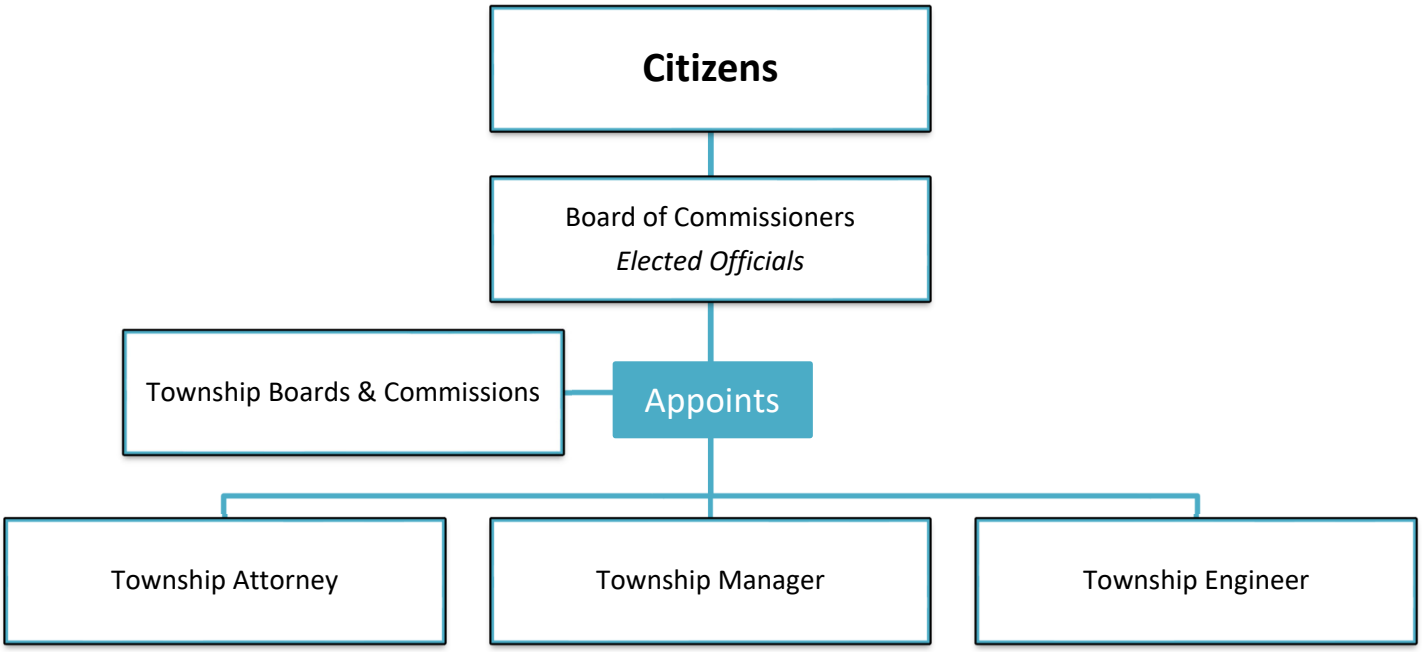
The Township of Upper St. Clair is a Home Rule Municipality located in Allegheny County of the Commonwealth of Pennsylvania. As a Home Rule Municipality, a locally drafted Charter adopted by the voters of Upper St. Clair governs the Township.

Through a Commission/Manager form of government, the Charter provides for a clear distinction between policy-making functions and administrative functions. The policy-making functions of the Township are the primary responsibility of the Board of Commissioners. The Board of Commissioners consists of seven members, two of whom are elected at large, and five of whom are elected by wards. The Board of Commissioners takes action by adopting local laws (ordinances), resolutions and motions at public meetings held not less than once monthly. The Board of Commissioners is responsible for the adoption of the annual budget and the appointment of the Township Manager.

Section 306 of the Charter provides that members will receive salaries not to exceed $2,000 per annum so long as the Township's population is less than 25,000. The current compensation is $1,200 per annum. The Board of Commissioners could vote to increase salaries to $2,000 per annum for newly elected officials taking office in a future year.

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DEPARTMENT ORGANIZATIONAL STRUCTURE



Board of Commissioners	Ward
Todd D. Burlingame	4
Jason H. Graves	3
Wayne W. Herrod	2
Timothy F. Madden	At Large
Ronald J. Pardini	5
Dante R. Plutko	1
Richard I. Thomas	At Large

Township Boards & Commissions
Building and Fire Codes Appeals and Advisory Board
Civil Service Board
Library Board
Municipal Authority
Parks and Recreation Board
Planning Commission
Zoning Hearing Board

DEPARTMENT EXPENDITURES

Board of Commissioners Expenditures 01-10-101-500???-000	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Personal Services					
130 Elected Officials Salaries Seven Commissioners @ $1200	$ 8,300	$ 8,500	$ 8,400	$ 8,400	$ 8,400
198 Social Security Expense	635	650	643	643	643
Total Personal Services	$ 8,935	$ 9,150	$ 9,043	$ 9,043	$ 9,043
Contractual Services					
220 Liability Insurance	$ 12,987	$ 14,727	$ 15,500	$ 15,500	$ 15,900
230 Association Dues	6,771	6,771	7,250	7,250	7,250
231 Travel & Conference Expense	7,310	7,446	14,000	14,000	14,000
292 Volunteer Boards & Commissions Recognition Expense	-	-	4,500	4,500	4,500
Total Contractual Services	$ 27,068	$ 28,944	$ 41,250	$ 41,250	$ 41,650
Commodities					
390 Other Supplies	$ 644	$ 1,233	$ 3,000	$ 3,000	$ 3,000
Total Commodities	$ 644	$ 1,233	$ 3,000	$ 3,000	$ 3,000
Total Board of Comm. Expenditures	**$ 36,647**	**$ 39,327**	**$ 53,293**	**$ 53,293**	**$ 53,693**

BUDGETARY COMMENT

The total allocation for the Board of Commissioners is nearly even with 2025 other than a slight increase in the liability insurance expense.

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Administration Expenditures					
Personal Services	$ 882,434	$ 862,237	$ 1,022,105	$ 898,639	$ 1,102,582
Contractual Services	97,919	125,869	209,050	178,030	202,900
Commodities	30,852	32,541	47,125	47,720	48,750
Distributed Costs	124,250	118,972	132,563	131,369	137,850
Total Administration Expenditures	**$ 1,135,455**	**$ 1,139,619**	**$ 1,410,843**	**$ 1,255,758**	**$ 1,492,082**

GENERAL GOVERNMENT ADMINISTRATION OVERVIEW

The Township Administrative Staff has the dual function of providing professional support to the Board of Commissioners and supervising all other departments of the Township. This work is accomplished by the Township Manager and full-time Staff shown on the next page. Part-time interns who are working on Public Administration degrees at local universities augment the Staff. The employment of interns expands the capabilities of the Professional Staff and at the same time provides on-the-job experience to potential municipal managers at little cost to the Township.

This department includes an allocation for South Hills Area Council of Governments (SHACOG) membership dues. Major areas in which Upper St. Clair and other communities cooperate through SHACOG include data collection and joint purchasing. Other organizations allocated through this department include Pennsylvania Municipal League (PML) and Chartiers Valley District Flood Control Authority. This Budget allows for the Township to continue participation in these organizations.

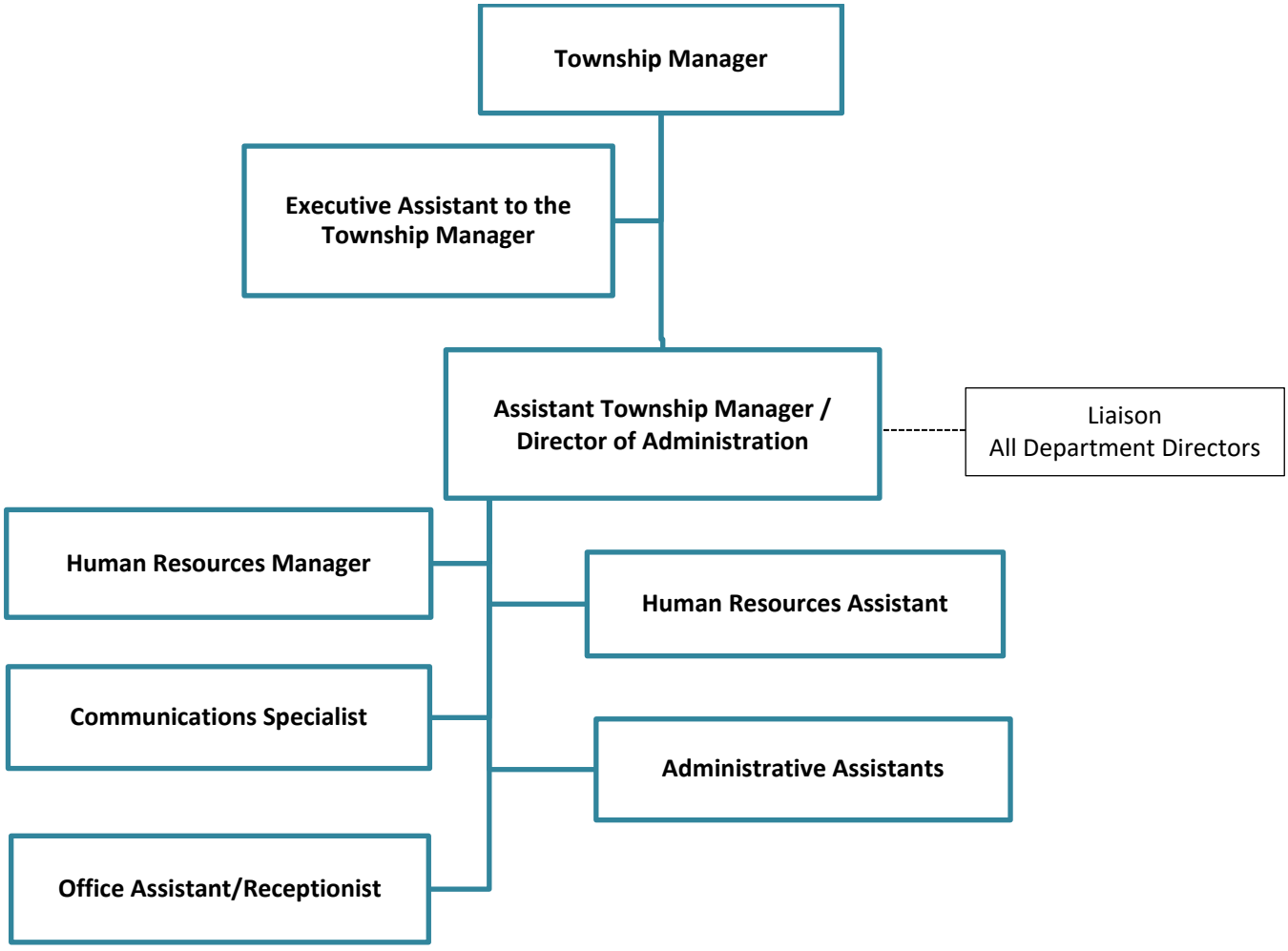
This department provides services for several other departments including grant applications, human resources, personnel functions, insurance management, vendor contracts, minutes of all Board of Commissioners and Informational and General Affairs Meetings, copying and office supplies.

DEPARTMENT ORGANIZATIONAL STRUCTURE

Position Title	Pay Grade	Minimum	Maximum	2026 Positions
Township Manager	13	$147,700	$246,300	1
Asst. Township Manager / Director of Admin.	12	$113,200	$188,800	1
Human Resources Manager	7	$74,200	$111,400	1
Executive Assistant to the Township Manager	5	$56,000	$84,000	1
Human Resources Assistant	4	$49,800	$74,800	1
Administrative Assistant	3	$46,400	$69,800	2
Communications Coordinator	3	$46,400	$69,800	1
Office Assistant / Receptionist	1	$37,300	$50,500	1
Total				**9**

DEPARTMENT ORGANIZATIONAL STRUCTURE (Continued)

The authorized personnel responsible for programs and services for the Administration Department for 2026 are as follows:



Budgetary Allocations

Certain Township employees have responsibilities outside of their primary department. A budgetary allocation for Administrative employees' wages and benefits has been made as follows:

Position Title	Administration	Sanitary Sewer	C&RC
Township Manager	70.0%	15.0%	15.0%
Communications Specialist	50.0%	n/a	50.0%
Human Resources Manager	70.0%	n/a	30.0%
Human Resources Assistant	50.0%	n/a	50.0%

DEPARTMENT EXPENDITURES

Administration Expenditures 01-10-102-500???-000	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Personal Services					
101 Full-Time Wages	$ 629,541	$ 589,440	$ 689,982	$ 607,000	$ 729,768
120 Part-Time Wages	23,292	38,282	25,200	37,300	25,200
162 Group Life Insurance	2,776	2,509	2,800	2,800	2,950
163 Medical Insurance	116,729	125,167	179,600	135,000	216,000
164 Workers' Compensation	2,050	2,383	2,412	2,300	2,184
166 Pension Costs	55,855	54,142	62,800	59,500	63,200
167 Long-term Disability Insurance	1,187	1,101	1,200	1,200	1,275
168 Post Retirement Plan	3,400	3,400	3,400	4,250	4,250
198 Social Security Expense	47,604	45,813	54,711	49,289	57,755
Total Personal Services	$ 882,434	$ 862,237	$ 1,022,105	$ 898,639	$ 1,102,582
Contractual Services					
230 Association Dues	$ 9,314	$ 19,853	$ 21,800	$ 22,148	$ 22,150
231 Travel & Conference Expense	8,562	11,416	16,650	16,650	16,650
243 Telephone	17,767	17,164	22,250	21,500	22,700
250 Repairs/Maint - Equipment	221	791	800	800	800
270 Software Licensing	24,265	31,325	64,500	40,500	65,150
274 Legal Advertising	8,727	5,751	7,000	7,000	7,000
275 Printing & Duplicating	1,982	4,111	2,500	2,082	2,500
278 Postage	2,776	719	2,500	2,500	2,500
280 Mileage Reimbursement	237	311	450	450	450
290 Other Contractual Services	24,068	34,428	70,600	64,400	63,000
Total Contractual Services	$ 97,919	$ 125,869	$ 209,050	$ 178,030	$ 202,900
Commodities					
300 Office Furniture & Equipment	$ 695	$ 868	$ 2,000	$ 2,000	$ 2,000
301 Expendable Office Supplies	4,446	3,874	7,750	7,750	7,750
302 Books & Subscriptions	976	1,446	1,475	2,070	2,100
304 Publicity Material	5,520	6,575	12,000	12,000	13,000
390 Other Supplies	19,215	19,778	23,900	23,900	23,900
Total Commodities	$ 30,852	$ 32,541	$ 47,125	$ 47,720	$ 48,750
Distributed Costs					
601 Dist. Vehicle Costs	$ 11,630	$ 7,913	$ 10,187	$ 10,017	$ 10,369
602 Dist. Data Processing Costs	112,620	111,059	122,376	121,352	127,481
Total Distributed Costs	$ 124,250	$ 118,972	$ 132,563	$ 131,369	$ 137,850
Total Administration Expenditures	**$ 1,135,455**	**$ 1,139,619**	**$ 1,410,843**	**$ 1,255,758**	**$ 1,492,082**

BUDGETARY COMMENT

Funds budgeted for General Government Administration are $81,239, or 5.8% more than in 2025 due to increases in wages, medical insurance, and distributed IT costs.

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Finance Office Expenditures					
Personal Services	$ 258,691	$ 282,067	$ 282,004	$ 291,847	$ 290,500
Contractual Services	80,599	81,560	109,200	107,503	119,550
Commodities	656	332	2,450	2,450	3,650
Distributed Costs	30,033	29,616	32,634	32,361	33,995
Total Finance Office Expenditures	**$ 369,979**	**$ 393,575**	**$ 426,288**	**$ 434,161**	**$ 447,695**

FINANCE OFFICE OVERVIEW

The Finance Office is responsible for the following finance and tax functions:

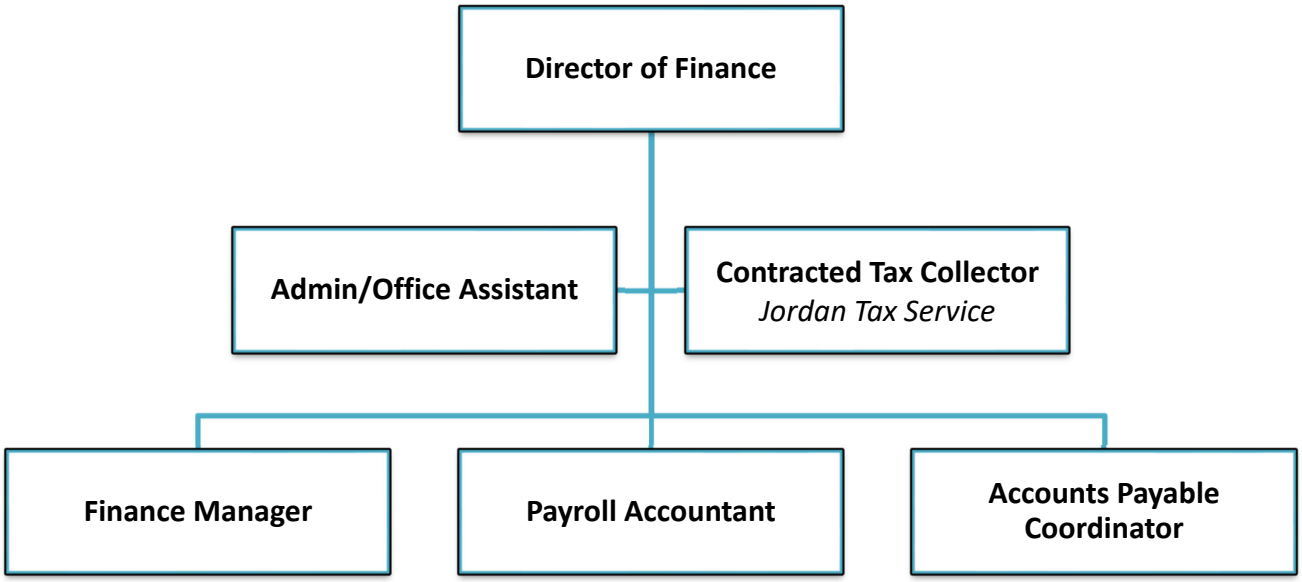
- Accounts payable
- Accounts receivable
- Budget development and management
- Financial reporting and projecting
- Payroll administration
- Purchasing systems
- Coordination of external audits
- Debt management
- Insurance management
- Cash & investment management
- Pension plan administration
- Tax collector oversight
- Assisting all Township departments
- Support for Tri-Community South EMS

DEPARTMENT STATISTICS AND BENCHMARKS

Performance Measures	2021	2022	2023	2024	Nov-25
Consecutive Years Receiving GFOA Certificate of Achievement for Excellence in Financial Reporting	33	34	35	36	37
Consecutive Years Receiving GFOA Distinguished Budget Presentation Award	13	14	15	16	17
AP - Paper Check Payments	0	0	0	0	0
AP - Electronic Payments via Check	1,344	1,386	1,715	1,675	1,472
AP - Electronic Payments via ACH	1,062	948	599	560	539
AP - Electronic Payments via Card	843	735	789	885	897
AP - Bills Paid	5,923	6,054	5,877	5,808	5,284
Payroll - Paper Check Payments	0	0	0	0	0
Payroll - % of Paychecks paid via Direct Deposit	100.0%	100.0%	100.0%	100.0%	100.0%
Payroll - Timesheets Processed	7,769	8,261	9,166	9,490	8,944
AR - Invoices Processed	118	157	183	212	226
Number of Deposits Processed	2,224	2,265	1,315	1,184	1,136
Cash & Investments - three+one cashVest score	93	87	94	94	100

DEPARTMENT ORGANIZATIONAL STRUCTURE

The proposed authorized personnel responsible for programs and services for the Finance and Tax Collection Departments for 2026 are as follows:



Position Title	Pay Grade	Minimum	Maximum	2026 Positions
Director of Finance	11	$98,300	$163,900	1
Finance Manager	7	$74,200	$111,400	1
Accounts Payable Coordinator	4	$49,800	$74,800	1
Payroll Accountant	4	$49,800	$74,800	1
Total				**4**

Budgetary Allocations

Certain Township employees have responsibilities outside of their primary department. A budgetary allocation for Finance employees' wages and benefits has been made as follows:

Position Title	Finance	Tax Collection	Sanitary Sewer	C&RC
Director of Finance	50%	25%	15%	10%
Finance Manager	65%	15%	10%	10%
Payroll Accountant	70%	n/a	n/a	30%
Accounts Payable Coordinator	40%	n/a	10%	50%

DEPARTMENT EXPENDITURES

Finance Office Expenditures 01-10-103-500???-000	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Personal Services					
101 Full-Time Wages	$ 177,877	$ 190,034	$ 193,182	$ 193,100	$ 200,637
162 Group Life Insurance	926	852	1,000	1,000	1,050
163 Medical Insurance	49,794	59,874	54,300	64,000	56,150
164 Workers' Compensation	718	863	844	800	764
166 Pension Costs	14,729	14,973	16,500	16,500	14,850
167 Long-term Disability Insurance	383	388	400	425	450
168 Post Retirement Plan	1,100	1,025	1,000	1,250	1,250
198 Social Security Expense	13,164	14,058	14,778	14,772	15,349
Total Personal Services	$ 258,691	$ 282,067	$ 282,004	$ 291,847	$ 290,500
Contractual Services					
212 Professional Services-Auditing	$ 17,600	$ 34,102	$ 32,050	$ 32,153	$ 38,800
230 Association Dues	1,450	1,000	1,900	1,600	1,900
231 Travel & Conference Expense	5,271	7,428	12,000	10,500	12,000
270 Software Licensing	44,194	26,797	49,000	49,000	52,100
290 Other Contractual Services	10,118	10,581	12,000	12,000	12,500
298 Credit Card Processing	1,966	1,652	2,250	2,250	2,250
Total Contractual Services	$ 80,599	$ 81,560	$ 109,200	$ 107,503	$ 119,550
Commodities					
300 Office Furniture & Equipment	$ -	$ -	$ 800	$ 800	$ 2,000
301 Expendable Office Supplies	278	100	400	400	400
302 Books & Subscriptions	211	90	500	500	500
390 Other Supplies	167	142	750	750	750
Total Commodities	$ 656	$ 332	$ 2,450	$ 2,450	$ 3,650
Distributed Costs					
602 Dist. Data Processing Costs	$ 30,033	$ 29,616	$ 32,634	$ 32,361	$ 33,995
Total Distributed Costs	$ 30,033	$ 29,616	$ 32,634	$ 32,361	$ 33,995
Total Finance Office Expenditures	**$ 369,979**	**$ 393,575**	**$ 426,288**	**$ 434,161**	**$ 447,695**

BUDGETARY COMMENT

Funds budgeted for the Finance Office are $21,407, or 5.02% more than in 2025 due to increases in Personal Services and auditing costs for 2025.

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Tax Collection Expenditures					
Personal Services	$ 57,813	$ 63,719	$ 71,366	$ 71,481	$ 70,189
Contractual Services	273,153	241,354	271,400	243,224	217,400
Distributed Costs	7,508	7,404	8,158	8,090	8,499
Total Tax Collection Expenditures	**$ 338,474**	**$ 312,477**	**$ 350,924**	**$ 322,795**	**$ 296,088**

TAX COLLECTION OVERVIEW

Since 1978, the Home Rule Charter has required the Township Manager or his designated representative to assume the responsibility for tax collection in the Township. The Township Manager delegates this responsibility to the Director of Finance and to Jordan Tax Service.

Under an Agreement with the Upper St. Clair School District, the Township Tax Office collects taxes for the School District, as well as the Township. The Township is under contract with Jordan Tax Service to collect Real Estate Tax, Local Services Tax, and Mercantile Tax through 2027. Jordan Tax Service collects Earned Income Tax for Upper St. Clair under a separate contract with the Allegheny County Southwest Tax Collection District, a contract which runs through 2028.

DEPARTMENT STATISTICS AND BENCHMARKS

Collection Summary as of November 30th of 2024 and 2025

Tax Type	Approximate # of Accounts	School District Amount		Township Amount	
		Thru Nov 2024	*Thru Nov 2025*	*Thru Nov 2024*	*Thru Nov 2025*
Current Real Estate Tax	7,879	$66,307,185	$69,656,145	$8,706,857	$8,983,723
Current Earned Income Tax	10,997	7,610,812	7,548,785	12,177,299	12,078,056
Current Local Services Tax	2,782	n/a	n/a	373,611	358,378
Current Mercantile Tax	115	531,853	507,102	n/a	n/a
Total		$74,449,850	$77,712,032	$21,257,767	$21,420,157

The budgeted total Real Estate, Earned Income, and Local Services Tax to be collected for the Township in 2025 is $21,677,500. The estimated total cost of operating the tax collection office in 2024 is $296,088, of which approximately $30,500 will be reimbursed to the Township by the Upper St. Clair School District (see *"General Fund Revenue-Service Agreements"*) for ongoing collection services held in the Township Municipal Building. The total net expenditures of $265,588 represent 1.2% of the estimated total taxes collected for 2026.

DEPARTMENT EXPENDITURES

Tax Collection Expenditures 01-10-104-500???-000	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Personal Services					
101 Full-Time Wages	$ 41,690	$ 44,919	$ 50,399	$ 50,400	$ 50,091
162 Group Life Insurance	222	224	300	300	325
163 Medical Insurance	8,179	10,312	11,200	11,200	11,350
164 Workers' Compensation	179	208	211	200	191
166 Pension Costs	3,882	4,154	4,800	4,800	3,650
167 Long-term Disability Insurance	90	96	100	100	125
168 Post Retirement Plan	500	500	500	625	625
198 Social Security Expense	3,071	3,306	3,856	3,856	3,832
Total Personal Services	$ 57,813	$ 63,719	$ 71,366	$ 71,481	$ 70,189
Contractual Services					
223 Tax Collection Bonds	$ 6,724	$ 6,724	$ 6,900	$ 6,724	$ 6,900
278 Postage	252	264	500	500	500
290 Other Contractual Services	266,177	234,366	264,000	236,000	210,000
Total Contractual Services	$ 273,153	$ 241,354	$ 271,400	$ 243,224	$ 217,400
Distributed Costs					
602 Dist. Data Processing Costs	$ 7,508	$ 7,404	$ 8,158	$ 8,090	$ 8,499
Total Distributed Costs	$ 7,508	$ 7,404	$ 8,158	$ 8,090	$ 8,499
Total Tax Collection Expenditures	**$ 338,474**	**$ 312,477**	**$ 350,924**	**$ 322,795**	**$ 296,088**

BUDGETARY COMMENT

Funds requested for Tax Collection are $54,836, or 15.63% less than appropriated in 2025. There is a $54,000 decrease in the expected commission payments to Jordan Tax Service in 2026 due primarily to the new contract that was awarded which reduced the commission percentage.

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Legal Services Expenditures					
Contractual Services	$ 226,485	$ 167,242	$ 230,000	$ 190,000	$ 215,000
Total Legal Services Expenditures	**$ 226,485**	**$ 167,242**	**$ 230,000**	**$ 190,000**	**$ 215,000**

LEGAL SERVICES OVERVIEW

The Township Attorney who is appointed by the Board of Commissioners provides legal services. The Attorney provides all major services on a retainer basis. Any service beyond the major services covered by the retainer is billed on an hourly basis.

The Township Attorney provides legal advice for all Township departments. The Board of Commissioners, the Planning Commission, the Department of Community Development, the Police Department, the Tax Collection Office, the Civil Service Board and the Township Manager require legal services. Outside legal counsel is needed for the Civil Service and the Zoning Hearing Board due to the quasi-judicial responsibilities of these Boards.

DEPARTMENT EXPENDITURES

Legal Services Expenditures **01-10-105-500???-000**	**2023 Actual**	**2024 Actual**	**2025 Budget**	**2025 Estimate**	**2026 Budget**
Contractual Services					
210 Professional Services-Legal	$ 223,585	$ 162,025	$ 225,000	$ 185,000	$ 210,000
290 Other Contractual Services	2,900	5,217	5,000	5,000	5,000
Total Contractual Services	$ 226,485	$ 167,242	$ 230,000	$ 190,000	$ 215,000
Total Legal Services Expenditures	**$ 226,485**	**$ 167,242**	**$ 230,000**	**$ 190,000**	**$ 215,000**

BUDGETARY COMMENT

Funds requested for Legal Services are budgeted $15,000 lower than 2025. Expenses for legal services expenses for the past ten years have been as follows:

Year	Amount		Year	Amount
2017	168,347		2022	221,563
2018	114,634		2023	226,485
2019	202,182		2024	167,242
2020	131,592		2025 est.	190,000
2021	170,178		2026 est.	215,000

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Information Technology Expenditures					
Personal Services	$ 378,751	$ 414,859	$ 437,842	$ 436,815	$ 445,372
Contractual Services	376,904	324,260	373,500	367,700	400,000
Commodities	4,203	2,487	4,500	4,500	4,500
Distributed Costs	(750,805)	(740,399)	(815,842)	(809,015)	(849,872)
Total Information Tech. Expenditures	**$ 9,053**	**$ 1,207**	**$ -**	**$ -**	**$ -**

INFORMATION TECHNOLOGY OVERVIEW

The Information Technology (IT) Department is responsible for keeping the computer networks of the Township, Tri-Community South EMS, and the Upper St. Clair Volunteer Fire Department functional with as little disruption as possible. The Department utilizes the most cost-effective technologies to suit the needs of the Township. The efficiency of the Department is dependent upon the stability of the platforms chosen, which keeps the Township at a very high percentage of uptime. Many of the applications supported by the IT Department assist the other departments of the Township with their initiatives as defined in the Planning Priorities, the Comprehensive Plan, and individual departmental goals and objectives. In addition, the IT Department maintains other systems for the Township including, but not limited to, phone systems, presentation equipment, websites, and building security.

The Department also encompasses the Township's Public Access Television activities. For many years Comcast Cable provided a cable technician to run the Township's Local Access Channel (Cable 7) as part of the consideration given under the Cable Franchise Agreement. Given changes promulgated under legislative amendments to the Telecommunications Act and new competition, Comcast discontinued this practice in 2012. The Township retained the Public Access Television Coordinator position that was formerly employed by Comcast. The budget for Township's Public Access Television service can be found in the General Government section under *"Cable Television Services."*

2025 DEPARTMENT ACCOMPLISHMENTS

- Continued improvements to the Township's cybersecurity strategy and posture.
- Refine and improve business continuity for all sites.
- Meeting room technology improvements.
- Network Server refresh at various sites.
- Network core equipment replacement at various sites.
- Software upgrades and implementations in various departments.
- Workstation refresh at all locations.
- Upper St. Clair Fire department dispatch migration to County 911.
- Upper St. Clair Fire department new vehicle MDT units ordered, configured and installed.
- Phase I technology planning and installation for Morton Sports Complex.
- Windows 10 to Windows 11 migration completed.
- Facility security camera additions/refreshes at various Township facilities.
- Controlled door access additions and improvements.

2025 DEPARTMENT ACCOMPLISHMENTS (continued)

- Cable 7 continued to air live and recorded programs and offer online availability of programs such as Community Day festivities, Veteran's Day Ceremony, and Upper St. Clair High School events such as the Baker Variety Talent Show, Streams Talent Show, Spring Musical, Fall Play and various athletic events.
- Cable 7 collaborated with Township departments to produce 29 monthly videos about all things happening in Upper St. Clair. The videos were posted on YouTube and the Township's social media outlets.
- Cable 7 continued partnership with the Southwest Regional Chamber of Commerce to air shows on various topics including conversations with business/community leaders, current events, and other activities.

2026 DEPARTMENT GOALS AND OBJECTIVES

- Continued focus on the Township's cybersecurity strategy and posture.
- Improved business continuity for all sites.
- Network and wireless enhancements.
- Network, server, and hardware refresh for the Township, Tri Community South EMS & Fire Department.
- Police MDT peripheral refresh.
- Meeting rooms audio/video enhancements and refresh.
- Implementation planning for .org to .gov domain transition.
- Refreshed Fire Department website page migration over to Township website.
- Technology planning for C&RC expansion/renovation.
- Phase II technology planning and installation for Morton Sports Complex.
- Technology planning and installation for Casey's Clubhouse second field.
- Facility and parks security camera additions and upgrades.
- Various Township department software implementations.
- Cable 7 to investigate ways to increase the channels' online presence.
- Cable 7 to add additional programming, including in-house shows, promoting community interest content.

DEPARTMENT STATISTICS AND BENCHMARKS

Listed below are the estimated percentages of time that the Information Technology Department will be spending in each department in 2026 based on budgeted projects and history. Please note that 50% of one Support Technician is allocated directly to Tri-Community South EMS, which is excluded from the table below.

Department	2025 %	2025 Estimate	2026 %	2026 Budget
Administration	15%	122,376	15%	127,481
Finance	4%	32,634	4%	33,995
Tax Office	1%	8,158	1%	8,499
Police	23%	187,644	23%	195,470
Community Development	6%	48,951	6%	50,992
Public Works	10%	81,584	10%	84,987
Recreation	8%	65,267	8%	67,990
Library	6%	48,951	6%	50,992
Fire	12%	97,901	12%	101,985
Sanitary Sewer Fund	3%	24,475	3%	25,496
C&RC Fund	12%	97,901	12%	101,985
Total Allocation	100%	815,842	100%	849,872

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DEPARTMENT STATISTICS AND BENCHMARKS (Continued)

The Information Technology Department uses N-Central software to monitor and report on data relevant to the status and performance of the Township's technology, allowing for proactive management and assessment. The following items are among the data that are frequently monitored. The score reported for each category is generated by N-Central to provide an easy, executive-level understanding of the status.

Server Performance
Servers reaching or exceeding capacity can impact the ability to respond to requests in a timely manner. Shown here is a review of the server infrastructure based on its average resource consumption during October 2026:

Server Status	Oct-22	Oct-23	Oct-24	Oct-25
Within capacity	85%	100%	88%	94%
Reaching capacity	8%	0%	6%	6%
Exceeding capacity	8%	0%	6%	0%
Category Score	**A**	**A+**	**A**	**A+**

Security Monitoring
Devices connected to the network without up-to-date antivirus protection are vulnerable to attack and pose a potential security risk. Shown here is an overview of the antivirus coverage and whether their definitions are current as of October 2026:

Device Class	Oct-22	Oct-23	Oct-24	Oct-25
Windows Laptop	94%	100%	100%	100%
Windows Server	94%	94%	100%	100%
Windows Workstation	94%	100%	100%	100%
Category Score	**A**	**A+**	**A+**	**A+**

Business Service Availability
Downtime of business services can translate into lost service delivery and productivity. Shown here is a representation of the uptime of critical applications within the Township's environment as of October 2026:

Service	Oct-22	Oct-23	Oct-24	Oct-25
Connectivity	100.00%	99.79%	99.75%	99.80%
Overall Availability	100.00%	99.79%	99.75%	99.80%
Category Score	**A+**	**A+**	**A+**	**A+**

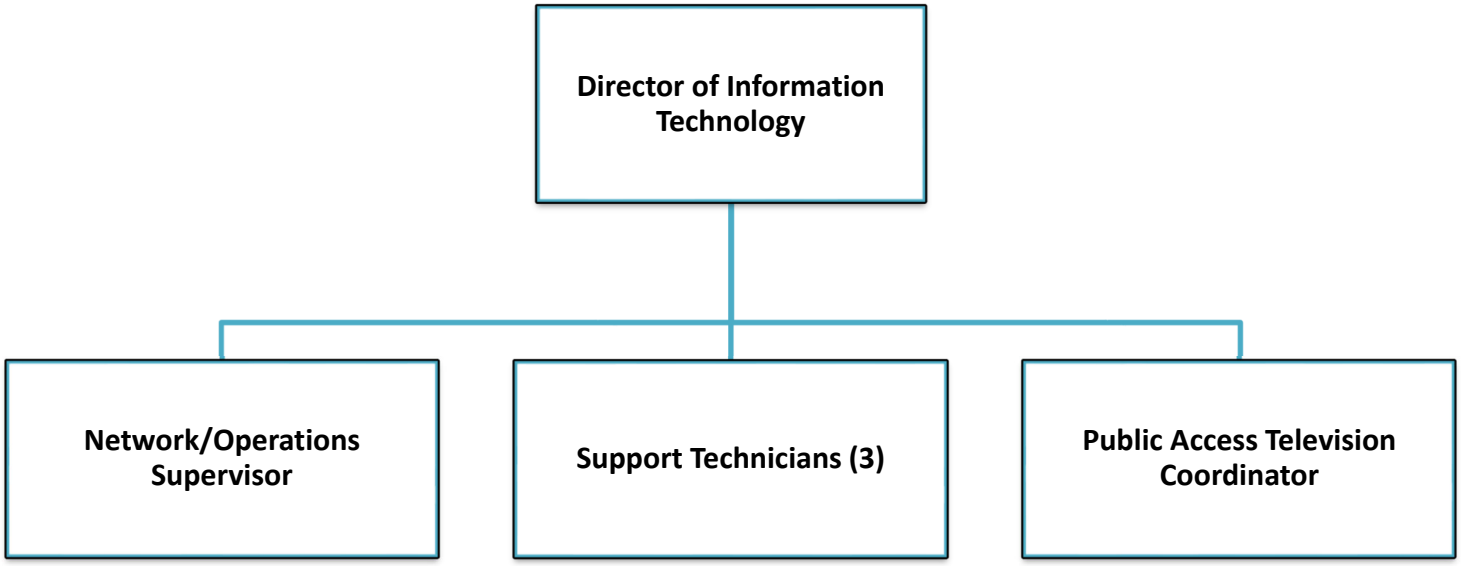
Network Reliability
Downtime of server and network infrastructure can affect the ability to serve the public. Shown here is a representation of the uptime of critical hardware in the Township's environment as of October 2026:

Device Class	Oct-22	Oct-23	Oct-24	Oct-25
ESXi Server	100.00%	99.90%	100.00%	100.00%
Switch/Router	99.98%	99.47%	100.00%	99.00%
Windows Server	100.00%	99.81%	100.00%	99.70%
Overall Availability	100.00%	99.79%	100.00%	99.57%
Category Score	**A+**	**A+**	**A+**	**A+**

DEPARTMENT ORGANIZATIONAL STRUCTURE

The proposed authorized personnel responsible for programs and services for the Information Technology Department for 2026 are as follows:

Position Title	Pay Grade	Minimum	Maximum	2026 Positions
Director of Information Technology	10	$86,300	$144,100	1
Network/Operations Supervisor	7	$74,200	$111,400	1
Public Access Television Coordinator	4	$49,800	$74,800	1
Support Technician I and II	3/4	$44,600	$73,700	3
Total				**6**



DEPARTMENT EXPENDITURES

Information Technology Expenditures 01-10-106-500???-000	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Personal Services					
101 Full-Time Wages	$ 269,216	$ 284,642	$ 304,530	$ 293,000	$ 311,112
162 Group Life Insurance	1,350	1,514	1,700	1,700	1,800
163 Medical Insurance	65,294	82,836	79,100	90,000	81,000
164 Workers' Compensation	948	1,101	1,115	1,100	1,010
166 Pension Costs	19,351	21,099	25,400	25,400	23,400
167 Long-term Disability Insurance	548	616	700	700	750
168 Post Retirement Plan	2,000	2,000	2,000	2,500	2,500
198 Social Security Expense	20,044	21,051	23,297	22,415	23,800
Total Personal Services	$ 378,751	$ 414,859	$ 437,842	$ 436,815	$ 445,372
Contractual Services					
213 Recurring Contractual	$ 99,592	$ 97,970	$ 100,000	$ 100,000	$ 100,000
220 Liability Insurance	28,020	27,795	31,500	29,500	31,000
230 Association Dues	2,340	2,340	2,500	2,500	2,500
231 Travel & Conference Expense	3,658	1,029	5,000	1,500	5,000
243 Telephone	4,197	3,596	5,000	4,700	5,000
250 Repairs/Maint - Equipment	7,369	4,736	8,000	8,000	8,000
270 Software Licensing	167,908	136,608	160,000	160,000	187,000
275 Printing & Duplicating	-	-	1,000	1,000	1,000
290 Other Contractual Services	32,347	21,119	29,000	29,000	29,000
299 Internet Connection Costs	31,473	29,067	31,500	31,500	31,500
Total Contractual Services	$ 376,904	$ 324,260	$ 373,500	$ 367,700	$ 400,000
Commodities					
301 Expendable Office Supplies	$ 1,082	$ 806	$ 1,000	$ 1,000	$ 1,000
302 Books & Subscriptions	1,284	-	1,500	1,500	1,500
390 Other Supplies	1,837	1,681	2,000	2,000	2,000
Total Commodities	$ 4,203	$ 2,487	$ 4,500	$ 4,500	$ 4,500
Distributed Costs					
602 Dist. Data Processing Costs	$ (750,805)	$ (740,399)	$ (815,842)	$ (809,015)	$ (849,872)
Total Distributed Costs	$ (750,805)	$ (740,399)	$ (815,842)	$ (809,015)	$ (849,872)
Total Information Tech. Expenditures	**$ 9,053**	**$ 1,207**	**$ -**	**$ -**	**$ -**

BUDGETARY COMMENT

Information Technology distributed costs are projected to increase by $34,030, or 4.17%, from the 2025 appropriated amount. Increased software licensing costs account for roughly 80% of this change.

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Cable Television Services Expenditures					
Personal Services	$ 72,832	$ 74,390	$ 89,547	$ 86,668	$ 89,673
Contractual Services	758	4,768	9,500	9,500	9,500
Commodities	1,862	926	1,900	1,900	1,900
Total Cable Television Services Exp.	**$ 75,452**	**$ 80,084**	**$ 100,947**	**$ 98,068**	**$ 101,073**

Cable Television Services Expenditures 01-10-107-500???-000	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Personal Services					
101 Full-Time Wages	$ 59,417	$ 53,836	$ 52,206	$ 52,000	$ 54,086
162 Group Life Insurance	265	271	300	300	325
163 Medical Insurance	4,813	12,196	28,600	26,000	26,600
164 Workers' Compensation	211	244	247	240	224
166 Pension Costs	3,516	3,770	4,000	4,000	4,100
167 Long-term Disability Insurance	106	110	200	150	200
198 Social Security Expense	4,504	3,963	3,994	3,978	4,138
Total Personal Services	$ 72,832	$ 74,390	$ 89,547	$ 86,668	$ 89,673
Contractual Services					
217 Miscellaneous Consulting Services	$ -	$ 850	$ 2,000	$ 2,000	$ 2,000
250 Repairs/Maint - Equipment	758	2,726	6,000	6,000	6,000
270 Software Licensing	-	1,192	1,500	1,500	1,500
Total Contractual Services	$ 758	$ 4,768	$ 9,500	$ 9,500	$ 9,500
Commodities					
300 Office Furniture & Equipment	$ 507	$ 426	$ 500	$ 500	$ 500
301 Expendable Office Supplies	774	197	200	200	200
303 Recording Medium	382	220	500	500	500
390 Other Supplies	199	83	700	700	700
Total Commodities	$ 1,862	$ 926	$ 1,900	$ 1,900	$ 1,900
Total Cable Television Services Exp.	**$ 75,452**	**$ 80,084**	**$ 100,947**	**$ 98,068**	**$ 101,073**

BUDGETARY COMMENT

Appropriations for Cable Television Services are budgeted to remain nearly even with 2025, increasing by only $126 or 0.1%.

GENERAL FUND

PUBLIC SAFETY SUMMARY

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Public Safety Expenditures					
Personal Services	$ 5,140,577	$ 5,921,637	$ 6,202,640	$ 6,112,497	$ 6,548,129
Contractual Services	533,082	545,058	655,400	644,100	695,900
Commodities	67,035	93,960	90,415	95,795	86,665
Distributed Costs	252,263	273,543	291,382	288,640	300,746
Total Public Safety Expenditures	**$ 5,992,957**	**$ 6,834,198**	**$ 7,239,837**	**$ 7,141,032**	**$ 7,631,440**

PUBLIC SAFETY OVERVIEW

Public Safety for the Township of Upper St. Clair includes the Police Department, the Department of Fire Protection, and Animal Control. Below is a summary of expenditures for the three departments within Public Safety. Please refer to the following three sections titled Police Protection, Fire Protection and Animal Control for specific information relating to each department.

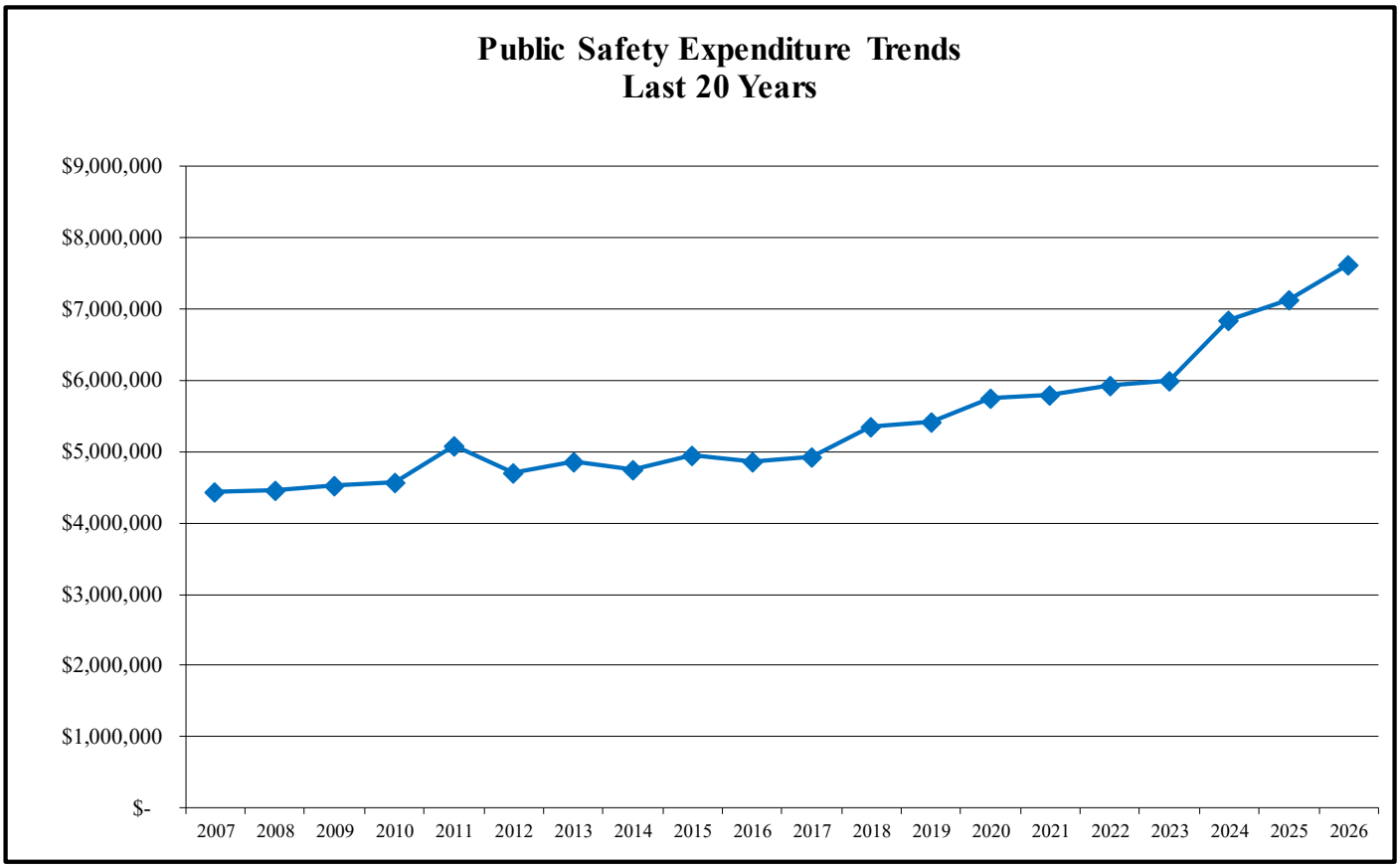
Public Safety Expenditures 01-20-201-500 TO 01-20-210-500	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Personal Services					
100 Full-Time Wages	$ 3,265,954	$ 3,451,833	$ 3,684,584	$ 3,614,400	$ 3,802,568
110 Overtime Wages	257,594	385,928	270,000	270,000	270,000
120 Part-Time Wages	13,015	10,215	22,050	23,500	-
150 Longevity Pay	84,817	89,884	86,218	86,218	96,053
151 Residence and Travel Pay	8,600	8,700	8,900	8,900	8,900
152 Education Pay	26,200	26,600	38,200	27,000	29,800
153 Holiday Pay	149,002	157,817	167,800	163,000	169,500
154 Court Pay	13,667	18,392	19,000	19,000	19,750
155 Acting Sergeant Pay	10,239	11,593	13,900	12,000	12,500
156 Shift Differential Pay	25,584	26,894	27,750	28,000	29,250
162 Group Life Insurance	11,415	11,749	13,200	13,200	13,950
163 Medical Insurance	697,415	804,042	848,500	867,000	924,900
164 Workers' Compensation	192,852	228,276	222,150	208,900	192,801
166 Pension Costs	26,698	290,347	371,000	368,200	571,300
167 Long-term Disability Insurance	7,163	7,478	8,000	7,900	8,325
168 Post Employment VEBA Plan	58,017	78,914	69,500	70,000	59,000
198 Social Security Expense	292,345	312,975	331,888	325,279	339,532
Total Personal Services	$ 5,140,577	$ 5,921,637	$ 6,202,640	$ 6,112,497	$ 6,548,129

PUBLIC SAFETY SUMMARY (Continued)

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Contractual Services					
220 Liability Insurance	$ 32,638	$ 36,598	$ 39,350	$ 41,550	$ 44,700
222 Vehicle Insurance-Fire Trucks	-	-	6,600	6,600	6,800
224 Police Professional Liability Ins.	27,475	28,951	30,500	29,600	31,100
230 Association Dues	2,809	2,585	3,550	3,350	3,350
231 Travel & Conference Expense	35,978	25,148	34,800	32,300	35,350
240 Water and Sewerage	125,251	112,722	131,700	137,750	140,700
241 Natural Gas	18,943	16,978	23,000	22,000	24,200
242 Electricity	15,955	15,385	16,400	19,200	20,200
243 Telephone	38,578	36,084	41,500	35,250	38,000
250 Repairs/Maint - Equipment	-	-	-	-	-
252 Repairs/Maint - Other Equip	3,889	970	2,500	5,000	4,500
254 Repairs & Maintenance-Vehicles	35,966	60,116	47,000	47,000	47,000
270 Software Licensing	97,381	114,254	134,000	134,000	158,000
272 Animal Control Services	53,942	41,626	80,000	80,000	82,500
275 Printing & Duplicating	1,938	2,403	2,000	2,000	4,000
280 Mileage Reimbursement	182	276	500	500	500
290 Other Contractual Services	42,157	50,962	62,000	48,000	55,000
Total Contractual Services	$ 533,082	$ 545,058	$ 655,400	$ 644,100	$ 695,900
Commodities					
300 Office Furniture & Equipment	$ 3,652	$ 11,573	$ 6,500	$ 6,500	$ 6,500
301 Expendable Office Supplies	4,548	2,430	3,000	3,000	3,000
302 Books & Subscriptions	422	1,021	1,250	1,250	1,250
304 Publicity Material	3,597	2,190	2,500	2,500	2,500
330 Public Safety Equipment	9,145	27,542	32,000	37,400	27,000
335 Fire Fighting Equipment	3,401	8,003	7,500	7,500	7,500
351 Uniform Allowance	21,307	20,745	21,295	21,295	21,295
355 Uniform-Initial Issuance	9,507	11,628	6,000	6,000	6,000
390 Other Supplies	11,456	8,828	10,370	10,350	11,620
Total Commodities	$ 67,035	$ 93,960	$ 90,415	$ 95,795	$ 86,665
Distributed Costs					
601 Dist. Vehicle Costs	$ 62,025	$ 71,218	$ 64,521	$ 63,447	$ 65,674
602 Dist. Data Processing Costs	240,259	259,140	285,545	283,155	297,455
604 Boyce Mayview RAD Patrol Costs	(50,021)	(56,815)	(58,684)	(57,962)	(62,383)
Total Distributed Costs	$ 252,263	$ 273,543	$ 291,382	$ 288,640	$ 300,746
Total Public Safety Expenditures	**$ 5,992,957**	**$ 6,834,198**	**$ 7,239,837**	**$ 7,141,032**	**$ 7,631,440**

SUPPLEMENTARY INFORMATION

The average annual cost increase of Public Safety expenditures over the last 20 years is 3.15%.



General Fund Revenue Breakdown

How much tax revenue does it take to operate the Public Safety department?

Net Expenditures*			***$6,945,105***
How many real estate tax mills?		**1.11**	**$2,546,954**
Earned Income Tax per $100?	**$**	**28.98**	**$3,628,775**
Percentage of Other Taxes?		**3.21%**	**$769,376**

**Net Expenditures are the total expenditures for the department less direct applicable funding streams such as department specific fees, grants, and portions of the State pension grant.*

GENERAL FUND

PUBLIC SAFETY

POLICE PROTECTION

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Police Protection Expenditures					
Personal Services	$ 5,013,869	$ 5,681,632	$ 5,868,401	$ 5,796,173	$ 6,238,295
Contractual Services	273,526	285,471	313,750	299,600	336,000
Commodities	53,851	67,867	53,045	58,445	59,045
Distributed Costs	177,182	184,695	193,481	191,558	198,761
Total Police Protection Expenditures	**$ 5,518,428**	**$ 6,219,665**	**$ 6,428,677**	**$ 6,345,776**	**$ 6,832,101**

POLICE PROTECTION OVERVIEW

Police protection is a vital service provided by local government. The police service is the most visible and the most costly service provided by the Township of Upper St. Clair. The objective of the Police Department is to provide enforcement of all the laws of the Commonwealth of Pennsylvania and the laws and Ordinances of the Township. Police operations include the following:

- Administration & Records
- Criminal apprehension and investigation
- Dispatching Service
- Juvenile Services
- Preventative Patrol
- Traffic Safety Patrol

POLICE DEPARTMENT CODE OF ETHICS

The Township of Upper St. Clair Police Department has a Code of Ethics that is strictly adhered to and states the following:

CODE OF ETHICS

All employees shall abide by the following Code of Ethics of the Township of Upper St. Clair Police Department.

> AS A LAW ENFORCEMENT OFFICER, my fundamental duty is to serve mankind, to safeguard lives and property, to protect the innocent against deception, the weak against oppression or intimidation, and the peaceful against violence or disorder, and to respect the Constitutional Rights of all men to liberty, equality and justice.
>
> I WILL keep my private life unsullied as an example to all; maintain courageous calm in the face of danger, scorn or ridicule, develop self-restraint, and be constantly mindful of the welfare of others. Honest in thought and deed in both my personal and official life, I will be exemplary in obeying the laws of the land and the regulations of my department. Whatever I see or hear, of a confidential nature or that is confided in me in my official capacity, will be kept ever secret unless revelation is necessary in the performance of my duty.
>
> I WILL never act officiously or permit personal feelings, prejudices, animosities or friendships to influence my decisions. With no compromise for crime and with relentless prosecution of criminals, I will enforce the law courteously and appropriately without fear or favor, malice or ill will, never employing unnecessary force or violence and never accepting gratuities.

POLICE DEPARTMENT CODE OF ETHICS (Continued)

> I RECOGNIZE the badge of my office as a symbol of public faith, and I accept it as a public trust to be held so long as I am true to the ethics of the police service. I will constantly strive to achieve these objectives and ideals, dedicating myself before God to my chosen profession…LAW ENFORCEMENT.

All employees shall also abide by the Code of Ethics listed in Chapter 23 of the Code of the Township of Upper St. Clair, Pennsylvania.

2025 DEPARTMENT ACCOMPLISHMENTS

- Average response time remained at a low number of under five minutes.
- Continued transition to the Lexipol system.
- Established a time-management and scheduling program with In-Time.
- Traffic officers continued their increased activities to promote safe streets.
- Participated in the Buckle-Up PA and the Aggressive Driver programs.
- Continued involvement in the South Hills Area DUI Task Force.
- Earned the AAA Platinum Award for traffic safety in 2025.
- Continued participation with the co-operative SHACOG Teams; CIRT, CIT, Crash, SST.
- Participated twice in the DEA Drug Take-Back Program.
- Continued safety discussions with Simon Management / Allied Security at South Hills Village.
- Hired and trained new staff to replace outgoing staff.
- Completed over 3,000 hours of training for officers and dispatchers.
- Applied for the review and preparation for state accreditation.
- Increased police bicycle patrols of the Boyce Mayview Park trail system.
- Conducted an active shooter presentation for Township staff members.
- Attended the USC Seniors 50th anniversary luncheon.
- Had an Administrative Sergeant accepted to the FBI National Academy.

2026 DEPARTMENT GOALS AND OBJECTIVES

- Continue to ensure that the Communications Center is operating with updated technology.
- Complete final step of PLEAC's review and inspection, approving State Accreditation.
- Continue to participate with the co-operative SHACOG Teams; CIRT, CIT, Crash, SST.
- Continue to participate in the Buckle-Up PA, Aggressive Driver and DUI Task Force programs.
- Install cameras at other major intersections.
- Conduct an exterior door-lock drill at the Municipal Building.
- Participate in the DEA Drug Take-Back Program.
- Conduct in-house testing process for officers as needed.
- Recruit, hire and train staff to replace outgoing staff as needed.
- Conduct the USC Citizens Police Academy.
- Have an Administrative Sergeant complete the FBI National Academy

COMPREHENSIVE PLAN GOALS

The Township's Comprehensive Plan, which is updated every ten years, consists of goals and objectives for the community over the next decade. Following is a list of goals included in the 2025-2035 Comprehensive Plan that identify the Police Department as having a specific role. The figure in parenthesis is a reference to the goal number which is tied to the table found in the Comprehensive Plan summarized in Section 3 of this budget document (Long-Term Financial Planning). The status of each goal can also be found in Section 3 of this budget document.

- Enhance and improve traffic and safety within the Township. (C-1)

DEPARTMENT STATISTICS

Crime statistics in the Township of Upper St. Clair are influenced by the presence of a regional shopping center. The Township is predominantly a residential community and has experienced growth over the past several years. Non-residential developments such as Friendship Village, Boyce Plaza, Summerfield Commons and other projects increase the demand for police services.

Crime statistics are prepared in accordance with the guidelines of the Uniform Crime Reporting System which is prepared by the Federal Bureau of Investigation and compiled, analyzed and distributed in conformance with the Uniform Criminal Statistics Act of 1970 (71 P.S. 307.8 – 71 P.S. 755-7). Crime is graded in two parts by the Federal Bureau of Investigation. They are as follows:

Part One Offenses Consist of:

- Arson
- Assault (w/gun, knife or other weapon)
- Burglary
- Criminal Homicide
- Motor Vehicle Theft
- Rape
- Robbery
- Theft

Part Two Offenses Consist of:

- Assault (Simple)
- Disorderly Conduct
- Driving Under the Influence
- Drug Abuse Violation (All Categories)
- Drunkenness
- Embezzlement
- Forgery/Counterfeiting
- Fraud
- Gambling
- Prostitution
- Runaway Juveniles
- Sex Offenses
- Stolen Property (Buying, Possessing)
- Vagrancy
- Vandalism
- Violation of Liquor Laws
- Weapons
- All Other Offenses

Township Crime Statistics for the last 10 years are listed on the next page.

DEPARTMENT STATISTICS (Continued)

Category	2016	2017	2018	2019	2020	2021	2022	2023	2024	10/31/25
Offenses										
Part I	129	111	136	163	97	52	159	209	251	217
Part II	146	137	123	128	114	121	129	130	120	133
Arrests										
Adults	197	170	94	90	128	97	100	183	188	163
Juveniles	33	41	69	10	26	24	55	63	115	105
Clearance Rates										
Part I Offenses	57%	43%	59%	61%	57%	42%	47%	45%	46%	51%
Part II Offenses	65%	72%	63%	60%	64%	63%	47%	32%	44%	30%
Traffic Safety Statistics										
Driving Under the Influence	19	18	18	25	14	24	16	24	16	15
All Other Traffic Citations	750	706	649	787	465	582	689	532	575	415
Citations										
Traffic Citations	750	706	649	787	465	582	689	532	575	415
Non-Traffic Citation	56	70	77	127	52	33	66	108	141	103
Township Ordinance Violation	882	814	763	630	211	231	232	215	227	159
Warnings	4,037	3,802	4,283	3,243	1,468	1,740	2,458	2,472	2,787	2,270
Calls for Service										
Accidents	423	381	411	372	255	311	331	354	386	274
Alarms	765	745	716	703	530	550	606	483	602	538
Ambulance Requests	1,372	1,439	1,392	1,464	1,192	1,281	1,283	1,398	1,560	1,278
Burglaries	6	8	4	6	1	5	7	3	3	2
Criminal Mischief	103	79	47	27	34	19	16	20	19	8
Domestics	190	125	130	127	91	83	139	125	156	129
Open Doors	250	210	248	138	73	67	69	64	77	43
Vehicle Thefts	1	0	1	2	2	0	3	2	1	1
Total Calls for Service	10,579	9,930	9,661	9,104	9,617	9,408	13,523	13,718	13,518	11,666

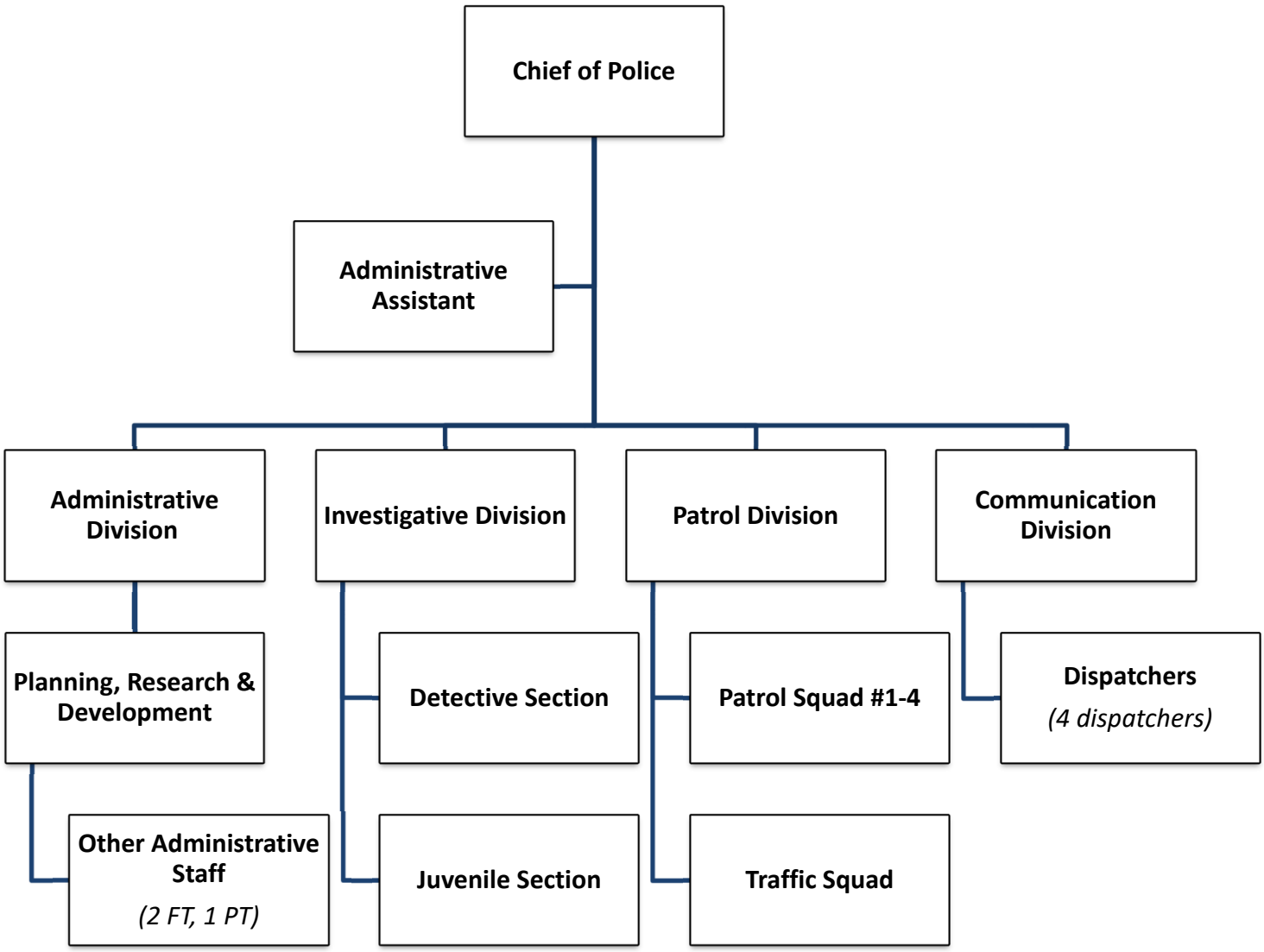
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DEPARTMENT ORGANIZATIONAL STRUCTURE

The proposed authorized personnel responsible for programs and services for the Police Department for 2026 are as follows:

Position Title	Pay Grade	Minimum	Maximum	2026 Positions
Chief of Police	12	$113,200	$188,800	1
Uniformed Police Officers				
Lieutenant	Union Contract	$66.95/hr		27
Sergeant	Union Contract	$60.86/hr		
Police Officer 6	Union Contract	$55.33/hr		
Police Officer 5	Union Contract	$51.85/hr		
Police Officer 4	Union Contract	$48.35/hr		
Police Officer 3	Union Contract	$41.24/hr		
Police Officer 2	Union Contract	$37.77/hr		
Police Officer 1	Union Contract	$36.77/hr		
Dispatcher	Union Contract	$29.11/hr	$30.58/hr	4
Police Analyst	4	$49,800	$74,800	1
Records Coordinator	4	$49,800	$74,800	1
Administrative Assistant, Police	3	$46,400	$69,800	1
Total				**35**

Police Union Contract 2026 Salary & Wage Scale	
Lieutenant	$66.95/hr
Sergeant	$60.86/hr
Officer 6	$55.33/hr
Officer 5	$51.85/hr
Officer 4	$48.35/hr
Officer 3	$41.24/hr
Officer 2	$37.77/hr
Officer 1	$36.77/hr
Dispatcher	$29.11 - $30.58/hr


Chief of Police
Administrative Assistant
Administrative Division
Investigative Division
Patrol Division
Communication Division
Planning, Research & Development
Detective Section
Patrol Squad #1-4
Dispatchers
(4 dispatchers)
Other Administrative Staff
(2 FT, 1 PT)
Juvenile Section
Traffic Squad

DEPARTMENT EXPENDITURES

Police Protection Expenditures 01-20-201-500???-000	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Personal Services					
101 Full-Time Wages	$ 3,207,339	$ 3,326,110	$ 3,489,724	$ 3,435,000	$ 3,617,994
110 Overtime Wages	257,594	385,928	270,000	270,000	270,000
120 Part-Time Wages	13,015	10,215	22,050	23,500	-
150 Longevity Pay	84,817	89,884	86,218	86,218	96,053
151 Residence and Travel Pay	8,600	8,700	8,900	8,900	8,900
152 Education Pay	26,200	26,600	38,200	27,000	29,800
153 Holiday Pay	149,002	157,817	167,800	163,000	169,500
154 Court Pay	13,667	18,392	19,000	19,000	19,750
155 Acting Sergeant Pay	10,239	11,593	13,900	12,000	12,500
156 Shift Differential Pay	25,584	26,894	27,750	28,000	29,250
162 Group Life Insurance	11,100	11,093	12,300	12,300	13,000
163 Medical Insurance	685,094	768,387	792,500	805,000	867,500
164 Workers' Compensation	147,212	171,090	173,178	165,000	156,836
166 Pension Costs	22,608	281,234	354,700	354,700	557,400
167 Long-term Disability Insurance	7,035	7,211	7,700	7,500	7,900
168 Post Employment VEBA Plan	56,850	76,914	67,500	67,500	56,500
198 Social Security Expense	287,913	303,570	316,981	311,555	325,412
Total Personal Services	$ 5,013,869	$ 5,681,632	$ 5,868,401	$ 5,796,173	$ 6,238,295
Contractual Services					
220 Liability Insurance	$ 32,638	$ 36,598	$ 39,350	$ 41,550	$ 44,700
224 Police Professional Liability Ins.	27,475	28,951	30,500	29,600	31,100
230 Association Dues	2,364	2,190	2,400	2,200	2,200
231 Travel & Conference Expense	35,978	23,505	30,000	27,500	30,000
243 Telephone	23,057	18,045	20,000	18,750	20,500
252 Repairs/Maint - Other Equip	1,190	970	2,000	4,500	4,000
254 Repairs/Maint - Vehicles	9,166	11,380	7,000	7,000	7,000
270 Software Licensing	97,381	114,254	134,000	134,000	158,000
275 Printing & Duplicating	1,938	2,403	2,000	2,000	4,000
280 Mileage Reimbursement	182	276	500	500	500
290 Other Contractual Services	42,157	46,899	46,000	32,000	34,000
Total Contractual Services	$ 273,526	$ 285,471	$ 313,750	$ 299,600	$ 336,000

DEPARTMENT EXPENDITURES (Continued)

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Commodities					
300 Office Furniture & Equipment	$ 3,652	$ 5,339	$ 3,500	$ 3,500	$ 3,500
301 Expendable Office Supplies	4,548	2,430	3,000	3,000	3,000
302 Books & Subscriptions	422	1,021	1,250	1,250	1,250
330 Public Safety Equipment	9,145	19,645	12,000	17,400	17,000
351 Uniform Allowance	21,307	20,745	21,295	21,295	21,295
355 Uniform-Initial Issuance	9,507	11,628	6,000	6,000	6,000
390 Other Supplies	5,270	7,059	6,000	6,000	7,000
Total Commodities	$ 53,851	$ 67,867	$ 53,045	$ 58,445	$ 59,045
Distributed Costs					
601 Dist. Vehicle Costs	$ 62,025	$ 71,218	$ 64,521	$ 63,447	$ 65,674
602 Dist. Data Processing Costs	165,178	170,292	187,644	186,073	195,470
604 Boyce Mayview RAD Patrol Costs	(50,021)	(56,815)	(58,684)	(57,962)	(62,383)
Total Distributed Costs	$ 177,182	$ 184,695	$ 193,481	$ 191,558	$ 198,761
Total Police Protection Expenditures	**$ 5,518,428**	**$ 6,219,665**	**$ 6,428,677**	**$ 6,345,776**	**$ 6,832,101**

BUDGETARY COMMENT

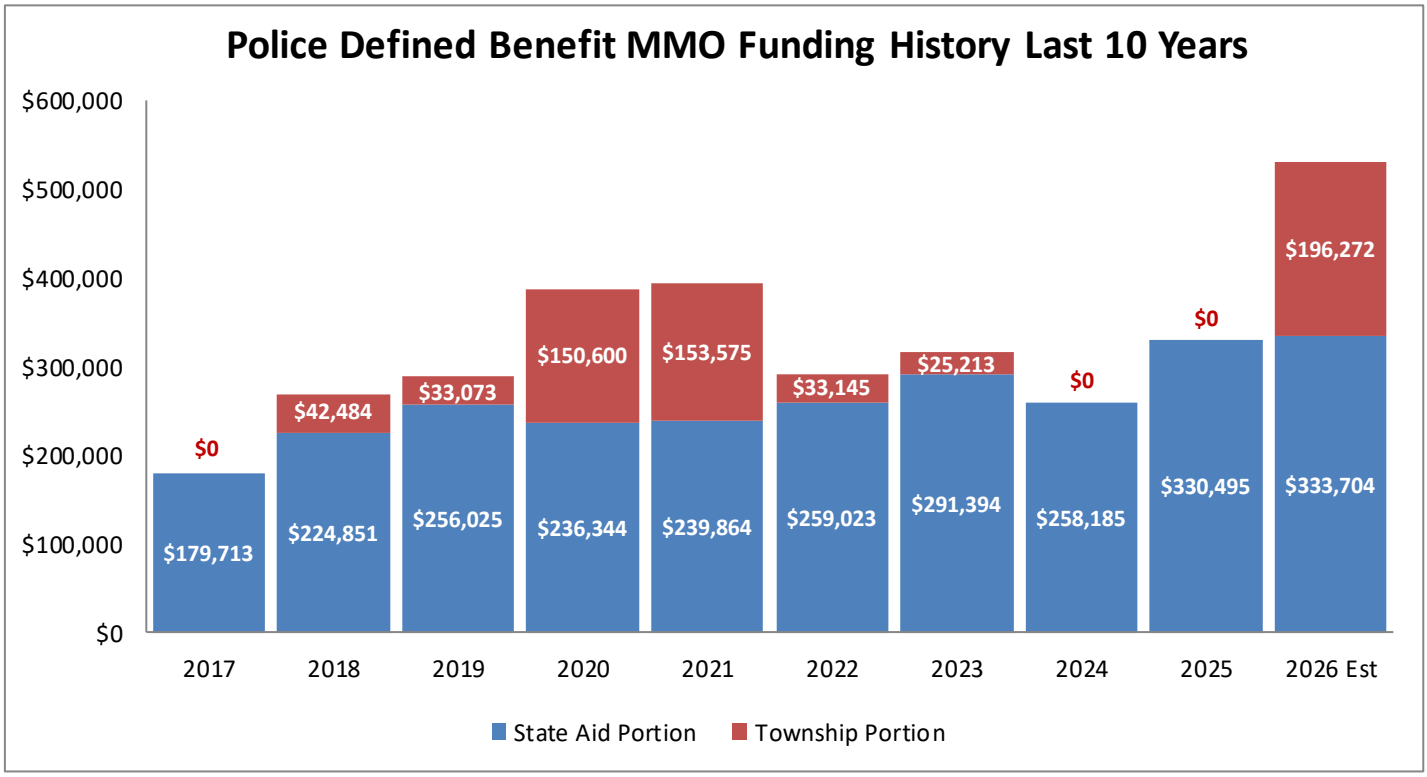
Funds budgeted for Police Protection are $403,424, or 6.28%, more than appropriated in 2025. More than half of that increase is due to the Police pension expense which is budgeted $202,700 higher than the prior year. Other drivers of the change are increases in wage, medical, and software licensing costs.

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SUPPLEMENTARY INFORMATION

Police Minimum Municipal Obligation

The Township is annually required to contribute to the defined benefit pension trust fund known as the Upper St. Clair Police Pension Fund. The annual contribution is defined in state law as the Minimum Municipal Obligation (MMO) by Act 205 of 1984 known as the "Municipal Pension Plan Funding and Recovery Act". Any person employed on a full-time basis by the Township as a member of the police force is eligible to participate in the Plan. Actuarial valuations are performed biannually on the plan and are used in determining the annual MMO. Also, Act 205 provides state funding to help offset the annual MMO of the Police Pension Plan. The following chart shows the history of the Police Pension Plan MMO for the last 10 years identified by funding source.



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Police Vehicles & Equipment

	Year	Make	Model	Age	Condition
Patrol Vehicles					
1	2016	Ford	Interceptor SDN	9	Poor
2	2017	Ford	Police Explorer	8	Poor
3	2018	Chevy	Tahoe	7	Fair
4	2020	Ford	Interceptor SUV	5	Fair
5	2020	Ford	Explorer	5	Fair
6	2020	Ford	Explorer	5	Fair
7	2021	Ford	Explorer	4	Fair
8	2022	Ford	Explorer	3	Good
9	2022	Ford	Sport Utiliity	3	Fair
10	2023	Ford	Interceptor SUV	2	Good
11	2023	Ford	Interceptor SUV	2	Good
12	2025	Ford	Police Explorer	0	New
13	2025	Ford	Police Explorer	0	New
14	2025	Ford	Explorer	0	New
15	2025	Ford	Explorer	0	New
Traffic Vehicles					
1	2016	Ford	Explorer	9	Poor
2	2020	Ford	Interceptor SUV	5	Fair
3	2013	Ford	F-350 Truck	12	Fair
Other Equipment					
1	2001	Polaris	Quad #3	24	Poor
2	2022	Polaris	Quad #2	3	New
3	2022	Polaris	Quad #1	3	New

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GENERAL FUND

PUBLIC SAFETY

FIRE PROTECTION

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Fire Protection Expenditures					
Personal Services	$ 126,708	$ 240,005	$ 334,239	$ 316,324	$ 309,834
Contractual Services	203,169	215,073	258,250	261,150	273,800
Commodities	13,085	25,999	37,250	37,250	27,500
Distributed Costs	75,081	88,848	97,901	97,082	101,985
Total Fire Protection Expenditures	**$ 418,043**	**$ 569,925**	**$ 727,640**	**$ 711,806**	**$ 713,119**

FIRE PROTECTION OVERVIEW

The Township's Department of Fire Protection is directed by the Township Fire Chief who functions as Upper St. Clair's top fire-rescue officer. The Fire Chief also assists with and oversees the activities of the Upper St. Clair Volunteer Fire Department (USCVFD). The USCVFD is a volunteer department with over 50 volunteers providing fire and rescue services to the Township of Upper St. Clair and surrounding communities since 1939. The Department serves more than 20,000 people within its jurisdiction, running approximately 300 calls per year on average.

DEPARTMENT ORGANIZATIONAL STRUCTURE

In October 2020, the Township and USCVFD embarked on a strategic planning process using an external assessment to provide recommendations and guidance for improvements along with new initiatives to help in charting a sustainable path for the future of fire service delivery in Upper St. Clair. The plan was finalized in 2022 and unanimously approved by the Township Board of Commissioners that same year.

One of the plan's recommendations was to reorganize and elevate the Township's Department of Fire Protection. The Township acted upon this recommendation in November 2022. This action paved the way for the Township to accomplish another recommendation of the report – to hire a full-time, paid Fire Chief. This was accomplished in 2023. These actions necessitated amendment of the USCVFD's bylaws which were completed in 2024.

The Department of Fire Protection includes two paid full-time Township employees – the Fire Chief and the Fire Services Coordinator.

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DEPARTMENT STATISTICS AND BENCHMARKS

Key annual statistics for the Volunteer Fire Department are available beginning with 2020. They are as follows:

Year	Number of Calls	Number of Alarms	Building Fires	Average Response Time	Total Training Hours
2020	250	118	32	8:20	1,258
2021	316	116	40	7:34	2,288
2022	318	136	40	7:38	2,594
2023	267	108	8	7:30	4,627
2024	343	135	15	7:38	3,452
Thru Nov 2025	420	172	18	7:41	5,589

DEPARTMENT ORGANIZATIONAL STRUCTURE

The authorized personnel responsible for programs and services for the Fire Department for 2026 are as follows:

Position Title	Pay Grade	Minimum	Maximum	2026 Positions
Fire Chief	10	$86,300	$144,100	1
Fire Services Coordinator	6	$61,600	$92,600	1
Total				**2**

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DEPARTMENT EXPENDITURES

Fire Protection Expenditures 01-20-202-500???-000	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Personal Services					
101 Full-Time Wages	$ 58,615	$ 125,723	$ 194,860	$ 179,400	$ 184,574
162 Group Life Insurance	315	656	900	900	950
163 Medical Insurance	12,321	35,655	56,000	62,000	57,400
164 Workers' Compensation	45,640	57,186	48,972	43,900	35,965
166 Pension Costs	4,090	9,113	16,300	13,500	13,900
167 Long-term Disability Insurance	128	267	300	400	425
168 Post Retirement Plan	1,167	2,000	2,000	2,500	2,500
198 Social Security Expense	4,432	9,405	14,907	13,724	14,120
Total Personal Services	$ 126,708	$ 240,005	$ 334,239	$ 316,324	$ 309,834
Contractual Services					
222 Vehicle Insurance-Fire Trucks	$ -	$ -	$ 6,600	$ 6,600	$ 6,800
230 Association Dues	445	395	1,150	1,150	1,150
231 Travel & Conference Expense	-	1,643	4,800	4,800	5,350
240 Water and Sewerage	124,889	112,177	131,000	137,100	140,000
241 Natural Gas	18,236	16,147	22,000	21,000	23,100
242 Electricity	14,579	13,873	14,700	17,500	18,400
243 Telephone	15,521	18,039	21,500	16,500	17,500
252 Radio Equipment Maintenance	2,699	-	500	500	500
254 Vehicle Repairs	26,800	48,736	40,000	40,000	40,000
290 Other Contractual Services	-	4,063	16,000	16,000	21,000
Total Contractual Services	$ 203,169	$ 215,073	$ 258,250	$ 261,150	$ 273,800
Commodities					
300 Office Furniture & Equipment	$ -	$ 6,234	$ 3,000	$ 3,000	$ 3,000
304 Publicity Material	3,597	2,190	2,500	2,500	2,500
330 Communication Equipment	-	7,897	20,000	20,000	10,000
335 Vehicle Equipment	3,401	8,003	7,500	7,500	7,500
390 Other Supplies	6,087	1,675	4,250	4,250	4,500
Total Commodities	$ 13,085	$ 25,999	$ 37,250	$ 37,250	$ 27,500
Distributed Costs					
602 Dist. Data Processing Costs	$ 75,081	$ 88,848	$ 97,901	$ 97,082	$ 101,985
Total Distributed Costs	$ 75,081	$ 88,848	$ 97,901	$ 97,082	$ 101,985
Total Fire Protection Expenditures	**$ 418,043**	**$ 569,925**	**$ 727,640**	**$ 711,806**	**$ 713,119**

BUDGETARY COMMENT

Funds budgeted for Fire Protection are $14,521, or 2.0% less than appropriated in 2025. The largest change is a $13,007 reduction in the Workers Compensation Insurance budget due to a lower premium for the 2025/2026 policy year.

GENERAL FUND

PUBLIC SAFETY

ANIMAL CONTROL

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Animal Control Expenditures					
Contractual Services	$ 56,387	$ 44,514	$ 83,400	$ 83,350	$ 86,100
Commodities	99	94	120	100	120
Total Animal Control Expenditures	**$ 56,486**	**$ 44,608**	**$ 83,520**	**$ 83,450**	**$ 86,220**

ANIMAL CONTROL OVERVIEW

Upper St. Clair participates in a joint Animal Control program with Mt. Lebanon, Scott Township, Bethel Park, Dormont Borough, Whitehall Borough, Castle Shannon Borough, Carnegie Borough, Baldwin Township, Baldwin Borough, Rosslyn Farms Borough, Heidelberg Borough, and Green Tree Borough. Costs of the program are divided between the communities based primarily on call volume throughout the year.

In 2025, Animal Control Officers are projected to receive approximately 13% of total calls for service from Upper St. Clair residents based on historical data. The officers are also responsible for the daily care of animals and for the maintenance of the kennels, which are in Upper St. Clair. Animal Control Officers are on duty seven days a week and provide emergency service 24 hours per day.

Animal Control Expenditures **01-20-210-500???-000**	**2023 Actual**	**2024 Actual**	**2025 Budget**	**2025 Estimate**	**2026 Budget**
Contractual Services					
240 Water and Sewerage	$ 362	$ 545	$ 700	$ 650	$ 700
241 Natural Gas	707	831	1,000	1,000	1,100
242 Electricity	1,376	1,512	1,700	1,700	1,800
272 Animal Control Services	53,942	41,626	80,000	80,000	82,500
Total Contractual Services	$ 56,387	$ 44,514	$ 83,400	$ 83,350	$ 86,100
Commodities					
390 Other Supplies	$ 99	$ 94	$ 120	$ 100	$ 120
Total Commodities	$ 99	$ 94	$ 120	$ 100	$ 120
Total Animal Control Expenditures	**$ 56,486**	**$ 44,608**	**$ 83,520**	**$ 83,450**	**$ 86,220**

BUDGETARY COMMENT

Total costs of the Animal Control program are shared among the participating communities. Under the Agreement, Mt. Lebanon bears all initial operating and capital expenses of the program and Upper St. Clair bears all kennel-operating expenses. At year-end, total costs are determined and allocated to the communities under the established formula.

GENERAL FUND

COMMUNITY DEVELOPMENT

SUMMARY

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Community Development Expenditures					
Personal Services	$ 586,225	$ 578,494	$ 747,920	$ 629,780	$ 745,960
Contractual Services	70,797	90,386	99,650	111,050	102,750
Commodities	5,352	5,335	8,000	7,500	8,000
Distributed Costs	67,817	48,381	55,743	55,219	57,905
Total Comm. Development Expenditures	**$ 730,191**	**$ 722,596**	**$ 911,313**	**$ 803,549**	**$ 914,615**

COMMUNITY DEVELOPMENT OVERVIEW

The Township supports the need for a professional and proactive Planning and Community Development department. Through the efforts of the Township's implementation of its Comprehensive Plan and the investments made by property owners, the Township is maturing into a community noted for its beautifully maintained residential neighborhoods as well as high quality business districts.

The Department of Planning and Community Development is responsible for guiding and regulating the Township's long-term and short-term development. Important initiatives include oversight of the Township's Comprehensive Plan, ensuring that any new or renovated structures comply with the building code for the safety of its occupants, and efficiently and effectively guiding construction to benefit present and future generations.

2025 DEPARTMENT ACCOMPLISHMENTS

- Served as the lead department in the successful completion and adoption of the updated Comprehensive Plan (2025–2035), concluding the decade-long implementation of the 2015–2025 Comprehensive Plan and delivering a new future-focused plan through an intensive 18-month public engagement and technical analysis process with our consulting partner, HRG.
- Participated in the National Flood Insurance Program's (NFIP) Community Rating System (CRS) activities and maintained the Township's rating of "7" from FEMA.
- Staff attended relevant training sessions and maintained advanced professional certifications.
- Through October 2025, the Department reviewed 274 building permit applications at a value of nearly $20 million. This is an 11.4% increase in building permits over 2024.
- Coordinated demolition of 1630 McLaughlin Run Road.
- Received and responded to 172 Code Enforcement complaints through October.
- Coordinated completion of the pedestrian crossings project which enhances pedestrian safety at four key intersections in the Township. This project was primarily funded through a Multimodal Transportation Fund grant in the amount of $175,000.
- The Department wrote two grant applications for the McLaughlin Run Streambank Restoration project (LSA grant) and the demolition of 1610 McLaughlin Run Road (Act 152 grant).
- Coordinated with Bridgeville Borough and Trans Associates on a roundabout study for the intersection of Mayview Road, Lesnett Road, Chartiers Street and Bank Street. The study was presented to PennDOT in July and included in PennDOT's Congestion Mitigation and Air Quality Improvement Program (CMAQ) grant request through the Southwestern Pennsylvania Commission (SPC).

2026 DEPARTMENT GOALS AND OBJECTIVES

- Continue participation in the National Flood Insurance Program's (NFIP) Community Rating System (CRS) and work towards improving the Township's rating from a "7" to a "6."
- Pursue Certified Floodplain Manager certification.
- Continue to apply for grant funding for targeted intersection improvements, sidewalks and other projects.
- Continue to provide timely review of building permit applications and permit inspections.
- Continue to enforce the Township Code and the Property Maintenance Code.
- Continue to oversee development on residential and commercial properties within the Township.
- Continue to provide timely review of stormwater management and grading permit applications.
- Continue to identify parcels of land for potential Township sale or purchase.
- Continue to coordinate with PennDOT on the plan to improve the flow of traffic throughout the Township.
- Continue to stay informed on trends in planning and development by attending relevant training and maintaining advanced professional certifications.
- Implement the 2025-2035 Comprehensive Plan.

COMPREHENSIVE PLAN GOALS

The Department of Planning and Community Development is the Township's lead for the implementation and monitoring of the Township's Comprehensive Plan. Although not every item in the Comprehensive Plan is the responsibility of this Department, many of the goal require the Department to play a significant role.

Following is a list of goals from the 2025-2035 Comprehensive Plan that require the leadership or support of the Department. The figure in parenthesis is a reference to the goal number which is tied to the table found in the Comprehensive Plan summarized in Section 3 of this budget document.

- Foster community pride and resilience. (A-2)
- Enhance and improve traffic and safety within the Township. (C-1)
- Maintain and enhance Township-owned roadways to promote increased safety and improve traffic flow. (C-2)
- Enhance and improve multi-modal connectivity throughout the Township. (C-3)
- Enhance and improve multi-modal connectivity to regional places and destinations that are beyond the boundaries of Upper St. Clair. (C-4)
- Ensure that future redevelopment, reuse, and infill development in Upper St. Clair is consistent with the Future Land Use Map. (D-1)
- Promote redevelopment and infill development opportunities where appropriate. (D-2)
- Continue to support and promote housing that is suitable for the needs of residents. (D-3)
- Coordinate with regional stormwater and flood management efforts (D-4)
- Incorporate stormwater management best practices into park improvement projects and land development approvals. (D-5)
- Address flood-prone areas in the Township. (D-6)

DEPARTMENT STATISTICS

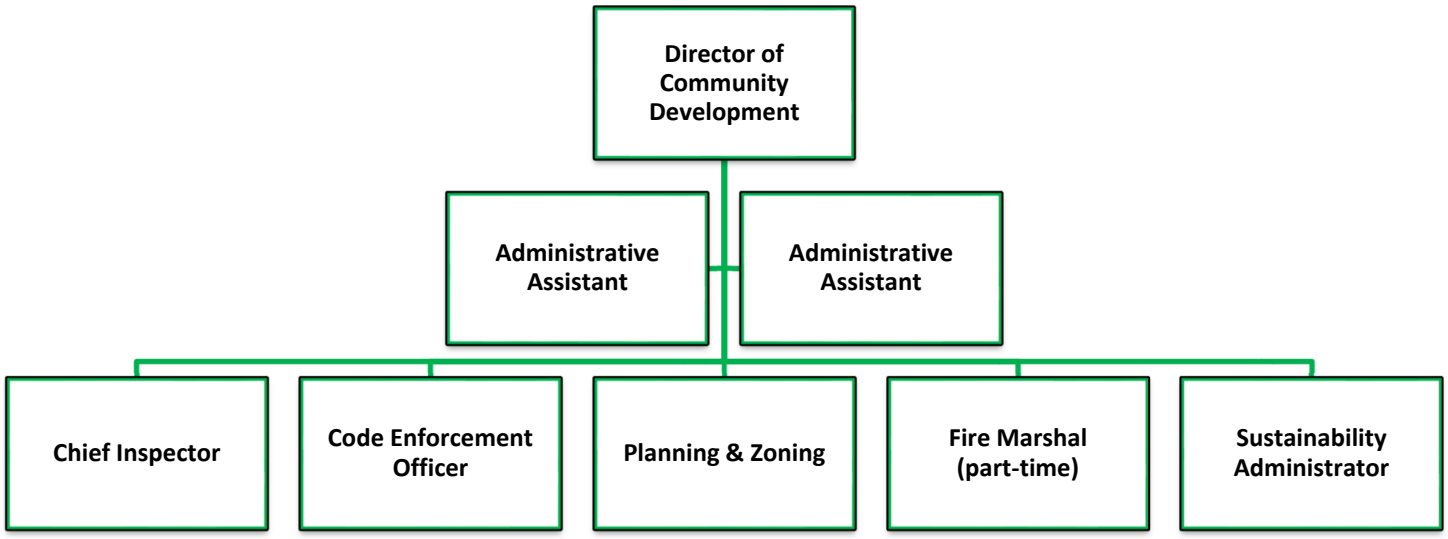
Category	2018	2019	2020	2021	2022	2023	2024	Thru Oct-25
Summary of Department Approvals and Appeals								
Number of Building Permits Processed	271	236	250	291	279	249	286	274
Number of Zoning Hearing Board Appeals	1	4	1	1	2	1	2	3
Number of Single Family Lots Approved (new lots)	0	0	1	1	0	4	0	0
Number of Multi-Family Units Approved	0	0	0	0	0	0	0	0
Number of Non-Residential Plans Approved	7	0	1	2	5	6	1	2
Number of Two-Family Attached Units Approved	0	0	0	0	1	1	0	0
Simple Subdivisions	6	2	3	10	3	1	0	0
Number of Permits Issued								
Certificates of Use & Occupancy	70	61	23	71	44	19	46	28
Sewer Permits (Sewer Taps)	81	8	44	10	4	7	8	8
Stormwater Management Permits	0	21	21	29	28	9	16	23
Nonconforming Registrations	0	0	0	0	1	0	0	0
Demolition Permits	11	3	5	4	5	8	3	2
Grading Permits	7	5	3	7	5	1	5	3
Driveway Permits	43	28	22	22	27	22	21	19
Fire Prevention Permits	42	43	10	27	28	14	19	24
Electrical Permits	294	248	230	261	244	195	218	165
Street Opening Permits	161	138	77	142	121	126	98	83
Complaint Cases - Received/Pending	83	229	133	71	200	95	183	172
Complaint Cases - Closed/Transferred	83	137	1	2	100	45	140	127
Home Occupation Registrations	12	10	10	0	2	12	4	3
Annual Alarm Notices	769	714	724	727	731	634	652	660

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DEPARTMENT ORGANIZATIONAL STRUCTURE

The proposed authorized personnel responsible for programs and services for the Community Development Department for 2026 are as follows:

Position Title	Pay Grade	Minimum	Maximum	2026 Positions
Director of Planning and Community Development	11	$98,300	$163,900	1
Chief Inspector	7	$74,200	$111,400	1
Code Enforcement Officer	5	$56,000	$84,000	1
Sustainability Administrator	5	$56,000	$84,000	1
Planning & Zoning Assistant	4	$49,800	$74,800	1
Administrative Assistant, Community Development	3	$46,400	$69,800	2
Total Full-Time Positions				**7**



DEPARTMENT EXPENDITURES

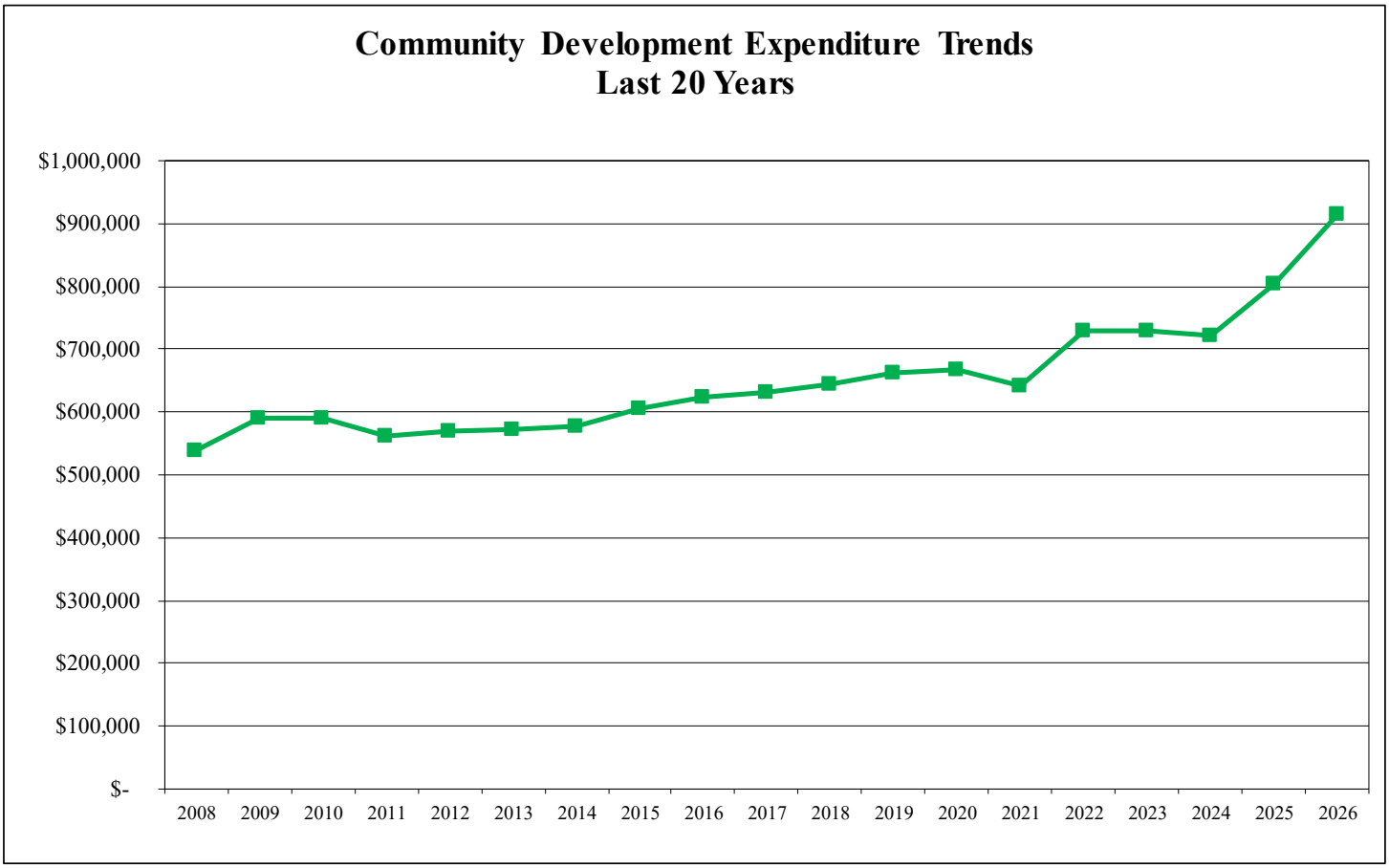
Community Development Expenditures 01-30-301-500???-000	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Personal Services					
101 Full-Time Wages	$ 400,712	$ 394,281	$ 471,232	$ 403,000	$ 480,438
120 Part-Time Wages	-	-	20,000	-	20,000
162 Group Life Insurance	2,070	2,006	2,700	2,700	2,850
163 Medical Insurance	119,671	119,533	173,600	150,000	160,400
164 Workers' Compensation	1,538	1,787	1,809	1,750	1,638
166 Pension Costs	29,648	28,885	38,100	38,100	38,900
167 Long-term Disability Insurance	857	819	900	900	950
168 Post Retirement Plan	2,000	2,000	2,000	2,500	2,500
198 Social Security Expense	29,729	29,183	37,579	30,830	38,284
Total Personal Services	$ 586,225	$ 578,494	$ 747,920	$ 629,780	$ 745,960
Contractual Services					
213 Professional Services-Legal	$ 5,464	$ 822	$ 5,000	$ 4,500	$ 5,000
220 Liability Insurance	26,301	29,492	31,750	33,500	36,000
230 Association Dues	1,626	2,455	2,700	2,500	2,700
231 Travel & Conference Expense	633	758	4,000	1,500	3,500
232 Personnel Training	199	1,394	3,000	2,500	3,000
243 Telephone	4,600	4,190	6,500	6,000	6,200
270 Software Licensing	25,841	3,072	30,000	30,000	20,500
274 Legal Advertising	102	-	500	650	650
275 Printing & Duplicating	1,188	896	1,200	1,200	1,200
290 Other Contractual Services	4,843	47,307	15,000	28,700	24,000
Total Contractual Services	$ 70,797	$ 90,386	$ 99,650	$ 111,050	$ 102,750
Commodities					
300 Office Furniture & Equipment	$ -	$ 900	$ 500	$ -	$ 500
301 Office Supplies	1,909	1,655	3,500	3,500	3,500
302 Books & Subscriptions	43	277	2,000	2,000	2,000
390 Other Supplies	3,400	2,503	2,000	2,000	2,000
Total Commodities	$ 5,352	$ 5,335	$ 8,000	$ 7,500	$ 8,000
Distributed Costs					
601 Dist. Vehicle Costs	$ 7,753	$ 3,957	$ 6,792	$ 6,678	$ 6,913
602 Dist. Data Processing Costs	60,064	44,424	48,951	48,541	50,992
Total Distributed Costs	$ 67,817	$ 48,381	$ 55,743	$ 55,219	$ 57,905
Total Comm. Development Expenditures	**$ 730,191**	**$ 722,596**	**$ 911,313**	**$ 803,549**	**$ 914,615**

BUDGETARY COMMENT

Community Development appropriations are budgeted to remain fairly level with 2025, increasing by 0.36%, or $3,302, from the prior budget.

SUPPLEMENTARY INFORMATION

The average annual cost increase of Community Development expenditures over the last 20 years is 2.85%



General Fund Revenue Breakdown

How much tax revenue does it take to operate the Community Development department?

Net Expenditures*			***$691,868***
How many real estate tax mills?		**0.11**	**$253,726**
Earned Income Tax per $100?	**$**	**2.89**	**$361,497**
Percentage of Other Taxes?		**0.32%**	**$76,645**

**Net Expenditures are the total expenditures for the department less direct applicable funding streams such as department specific fees, grants, and portions of the State pension grant.*

GENERAL FUND

PUBLIC WORKS SUMMARY

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Public Works Expenditures					
Personal Services	$ 2,575,691	$ 3,008,513	$ 3,068,403	$ 3,107,290	$ 3,202,501
Contractual Services	2,609,711	3,030,666	3,501,250	3,474,200	3,690,850
Commodities	750,023	710,482	1,180,150	1,084,350	1,185,750
Distributed Costs	(36,809)	(59,567)	(72,489)	(67,913)	(71,817)
Total Public Works Expenditures	**$ 5,898,616**	**$ 6,690,094**	**$ 7,677,314**	**$ 7,597,927**	**$ 8,007,284**

PUBLIC WORKS OVERVIEW

As the Public Works Department moves forward into next year, its focus remains on providing first-rate service to our residents, while preparing for all approved Capital Projects, Facility Improvements, Department Goals and the 2025-2035 Comprehensive Plan. With a stable annual budget and staffing numbers, the Public Works Department will continue to service the community and fellow departments with all its available resources.

The Capital Projects Fund, guided by the Five-Year Capital Improvement Plan, continues to fund vital programs such as the Annual Street Paving Program, Building Space Renovation Program, Parks Improvement Program and vehicle and equipment purchases.

The Sanitary Sewer Fund supports the Township sanitary sewer infrastructure and assures the Township system remains compliant, dependable and in good working condition. It also supports the mandated Sanitary Sewer Clean Water Act and the Consent Order Agreement, which govern the Township's sanitary sewer wastewater transfer improvements.

The Field Improvement Fund and Parks Equipment Replacement Budget are vital in maintaining and improving our neighborhood park system and the Township's 747+ acres of park space, ensuring our play equipment and facilities are kept current, safe and enjoyable.

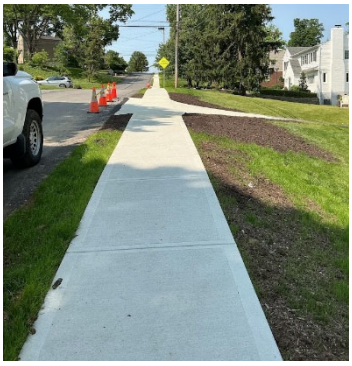
The Storm Sewer Improvement Fund remains in place to ensure the good working order of our storm sewer infrastructure and to comply with DEP Municipal Separate Storm Sewer System mandates and Watershed Pollutant Reduction Plans.

The Public Works Department continues to take great pride in its tradition of providing a high level of service to all our residents. Future budgets and staff support will ensure continuation of high-quality service.



Left: Newly paved Old Farm Trail

Right: Newly constructed Meadowcrest sidewalk



2025 DEPARTMENT ACCOMPLISHMENTS

- Completed 2025 Closed Circuit Televising (CCTV) contract of 170,000' of sanitary sewer system.
- Completed 31,000' of sanitary sewer segment repairs.
- Completed rehabilitation of sanitary sewer system manholes as needed.
- Completed the source reduction project contract, per the current Administrative Consent Order.
- Continued progress related to transferring trunk lines and pumping station.
- Completed MS4 work including inspections of 225 storm sewer system outfalls, 87 existing stormwater retention facilities, and maintenance for all Township owned stormwater retention facilities.
- Reconstructed 42 storm sewer inlets and repaired or replaced 642' of storm sewer infrastructure piping.
- Completed the Hays Road streambank restoration project.
- Completed 2025 Street Paving Program of 5.69 miles of street paved
- Continued asphalt pavement patching and maintenance program.
- Completed paving of the Municipal Building parking lots and driveways.
- Completed construction of the Meadowcrest Drive sidewalk.
- Completed Baker Park tennis courts resurfacing and updated court lighting.
- Completed new pedestrian crossing signalizations and trail connections.
- Completed annual line painting and crack sealing programs.
- Completed the Morton Fields Complex project.
- Completed Phase II of the Old Farm Trail improvement project.
- Completed Boyce Mayview Park infield sod renovation.
- Completed Little Boyce Baseball Field fencing replacement.
- Completed Boyce Mayview scoreboards replacement.
- Completed Baker Park high pole paining.
- Completed Municipal Building exterior lighting and signage project.
- Completed HVAC upgrades in the Township Library and at the main Fire Station.
- Worked with contractor on main Fire Station preemptive exit lighting upgrades.
- Completed Municipal Building downspouts replacement.
- Completed spring and fall cycles of the street sweeping program.
- Completed additional removal and replacement of the Municipal Building sidewalk and curbing.
- Completed Township programming related to leaf and yard waste, e-cycling, and document shredding.



Left: 2025 street paving program

Right: Boyce Mayview infield sod renovation



2026 DEPARTMENT GOALS AND OBJECTIVES

- **Sanitary Sewer**:
  - Maintain timeline and complete mandates of the Administrative Consent Order.
  - Continued implementation of the Sanitary Sewer Operation and Maintenance Plan.
  - Continue to work with staff, engineers, and regulators on the sanitary sewer trunk line and pumping station transfers.
- **Storm Sewer**:
  - Maintain compliance with the Township's Municipal Separate Storm Sewer System (MS4) and Pollutant Reduction Plan (PRP) mandates and efforts.
  - Continue the Township's catch basin/storm sewer replacement program.
  - Develop and plan the Municipal Building Streambank stabilization project
- **Parks**
  - Complete the Parks Improvement Program for 2026.
  - Continue to improve field lighting.
  - Continue parks fencing improvements.
  - Construct Boyce Mayview Park pavilion.
  - Replace Boyce Mayview Park outdoor furniture.
  - Continue parks high pole painting program.
  - Renovate/maintain various segments of walking trails within Township parks.
- **Buildings**
  - Continue Municipal Building HVAC upgrades.
  - Continue Municipal Building interior renovations.
- **Streets**
  - Complete 2026 Streets Paving Program.
  - Continue efforts to fund additional priority segments of sidewalks.
  - Complete Township-wide line painting program.
  - Complete Township-wide crack sealing program.
- **Other**
  - Develop and plan the replacement of Municipal Tennis Courts Vehicle Bridge.
  - Develop and plan the replacement of the Township's existing Salt Storage facility and the addition of a new Salt Storage satellite facility.



Left: Baker Park tennis courts colorcoating

Right: Old Farm Trail paving project



COMPREHENSIVE PLAN GOALS

The Township's Comprehensive Plan, which is updated every ten years, consists of goals and objectives for the community over the next decade. Following is a list of goals included in the 2025-2035 Comprehensive Plan that identify the Department of Public Works as having a specific role. The figure in parenthesis is a reference to the goal number which is tied to the table found in the Comprehensive Plan summarized in Section 3 of this budget document (Long-Term Financial Planning). The status of each goal can also be found in Section 3 of this budget document.

- Foster community pride and resilience. (A-2)
- Update, enhance, and maintain the Township's existing parks as needed, including playground equipment, restrooms, picnic pavilions, fields, etc. (B-1)
- Maintain the Township's existing recreational facilities so that they continue to serve as quality recreational assets to the community. (B-3)
- Enhance and improve traffic and safety within the Township. (C-1)
- Maintain and enhance Township-owned roadways to promote increased safety and improve traffic flow. (C-2)
- Enhance and improve multi-modal connectivity throughout the Township. (C-3)
- Enhance and improve multi-modal connectivity to regional places and destinations that are beyond the boundaries of Upper St. Clair. (C-4)
- Coordinate with regional stormwater and flood management efforts (D-4)
- Incorporate stormwater management best practices into park improvement projects and land development approvals. (D-5)
- Address flood-prone areas in the Township. (D-6)

DEPARTMENT STATISTICS AND BENCHMARKS

Public Works Benchmarks & Statistics	2022	2023	2024	Thru Oct-25
Efficiency				
% Hazardous Road Repairs responded to within 24 Hours	100%	100%	100%	100%
% Sanitary Sewer Related Calls Responded to in 1 hour	100%	100%	100%	100%
% Fleet Maintenance Completed On-Time	95%	95%	95%	95%
% Permit Inspections performed in a timely manner	100%	100%	100%	100%
Number of Work Orders processed	3,431	3,346	3,436	2,990
Workload				
Sanitary Sewer & Storm Sewer				
Miles of Storm Sewer lines inspected/cleaned/GPS	2.8	1.0	0.5	0.8
Miles of Sanitary Sewer lines inspected/cleaned	31.81	32.19	32.19	33.82
Street & Sidewalk Program				
Miles of Streets Paved	6.61	6.28	4.88	5.69
Lineal feet of deteriorated pavement sealed	100,000	100,000	100,000	100,000
Square feet of sidewalks built	170	765	885	675
Miles of roadway swept annually	2,954	2,791	4,055	2,559
Amounts of debris removed by street sweeper (tons)	181	376	506	346
Vehicle & Equipment Maintenance				
Number of vehicles/equipment maintained by Public Works	180	180	180	180
Number of vehicles/equipment per mechanic	90	90	90	90

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DEPARTMENT STATISTICS AND BENCHMARKS (continued)

PUBLIC WORKS REQUESTS FOR SERVICE
PRIOR 12 MONTHS COMPARED TO HISTORICAL AVERAGES

Call Type	Annual Average Last 10 Yrs	Annual Average Last 5 Yrs	12-Month Period of 11/2024 - 10/2025
Parks/Ballfield Maintenance	69	127	163
Building Maintenance	267	241	183
Animal Pickup	98	69	68
Dye Tests	319	289	220
Forestry	89	66	64
Trash & Recycling Complaints	196	212	190
Ground Maintenance General	60	22	0
Inspections	26	19	12
Utility One Calls	1,804	1,880	1,869
Other	234	203	361
Rain Events/Snow & Ice	37	33	37
Sanitary Sewer	37	30	5
Signs	52	45	37
Storm Sewer	88	50	44
Street Repair	97	87	88
Water Breaks/Issues	13	9	15
Totals	**3,484**	**3,383**	**3,356**

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DEPARTMENT ORGANIZATIONAL STRUCTURE

The proposed authorized personnel responsible for programs and services for the Public Works Department for 2026 are as follows:

Position Title	Pay Grade	Minimum	Maximum	2026 Positions
Director of Public Works	11	$98,300	$163,900	1
Superintendent of Operations	8	$77,800	$130,000	1
Superintendent of Projects	7	$74,200	$111,400	1
Superintendent of Public Improvements	7	$74,200	$111,400	1
Buildings & Grounds Administrator	7	$74,200	$111,400	1
Parks & Forestry Administrator	7	$74,200	$111,400	1
Administrative Assistant, Public Works	3	$46,400	$69,800	2
Teamsters Local 205	Union Contract	$22.33/hr	$40.34/hr	24
Total				**32**

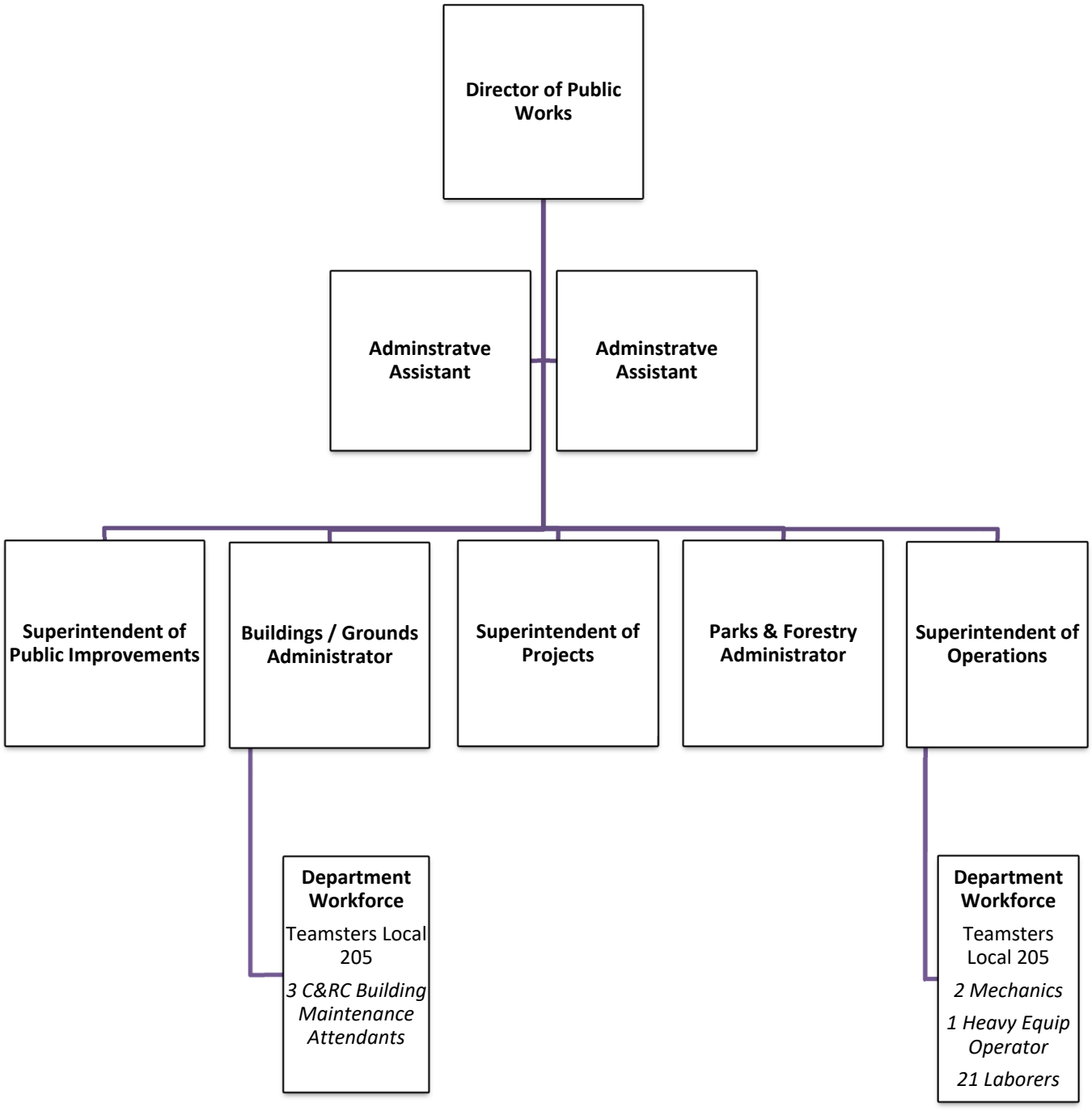
Public Works - Teamsters Local 205 Union Contract 2026 Salary & Wage Scale		
I.	Master Mechanic	$40.34 /hr
II.	Mechanic	$38.34 /hr
III.	Heavy Equipment Operator	$38.34 /hr
IV.	Foreman	$38.34 /hr
V.	Laborer III (after 36 months)	$36.34 /hr
	Laborer II (13-36 months)	$32.97 /hr
	Laborer I (0-12 months)	$29.55 /hr
VI.	C&RC Attendant	$26.41 /hr
VII.	Semi-Skilled Laborer III	$26.41 /hr
	Semi-Skilled Laborer II	$24.27 /hr
	Semi-Skilled Laborer I	$22.33 /hr
	Semi-Skilled Laborer Probationary	$16.98 /hr

Budgetary Allocations

Certain Township employees have responsibilities outside of their primary department. Budgetary allocations for certain Public Works employees' wages and benefits are made as follows:

Position Title	General Fund	C&RC	Sanitary Sewer
Superintendent of Public Improvements	75%	n/a	25%
Buildings & Grounds Administrator	50%	50%	n/a

DEPARTMENT ORGANIZATIONAL STRUCTURE (Continued)



DEPARTMENT EXPENDITURES

Public Works Expenditures 01-40-401-500 TO 01-40-418-500	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Personal Services					
101 Full-Time Wages	$ 1,432,509	$ 1,649,218	$ 1,612,606	$ 1,623,606	$ 1,672,046
110 Overtime Wages	71,238	116,995	160,500	185,000	190,850
111 Snow Driver Wages	523	1,026	2,000	2,000	2,200
120 Part-Time Wages	60,556	73,201	77,000	80,000	78,100
140 Township Engineer-Retainer	6,600	6,600	6,600	6,600	6,600
168 Post Retirement Plan	2,000	2,000	2,000	2,500	2,500
198 Social Security Expense	116,779	136,705	141,594	144,097	148,423
199 Overhead Distribution	885,486	1,022,768	1,066,103	1,063,487	1,101,782
Total Personal Services	$ 2,575,691	$ 3,008,513	$ 3,068,403	$ 3,107,290	$ 3,202,501
Contractual Services					
211 Professional Services-Engineering	$ 20,130	$ 16,608	$ 75,000	$ 60,000	$ 65,000
217 Miscellaneous Consulting Services	3,381	3,373	5,900	5,700	5,850
220 Liability Insurance	41,399	46,422	50,000	52,700	56,700
221 Flood/Property Damage Insurance	31,094	33,619	38,500	38,700	43,600
222 Vehicle Insurance	56,696	61,045	70,000	72,600	78,400
230 Association Dues	1,748	2,618	3,200	2,750	3,150
231 Travel & Conference Expense	531	676	4,400	4,000	4,000
240 Water and Sewerage	78,328	78,249	85,400	85,400	89,900
241 Natural Gas	69,945	73,389	92,600	83,600	92,000
242 Electricity	182,057	186,642	203,300	199,600	209,800
243 Telephone	35,238	33,411	36,000	31,000	34,000
244 Street Light Installation	-	-	750	750	750
252 Communication Equipment Mte.	642	1,179	3,000	3,500	3,000
253 Traffic Signal Maintenance	3,213	4,093	11,000	11,000	11,000
254 Repairs & Maintenance-Vehicles	23,822	20,003	28,000	28,000	28,000
255 Repairs & Maintenance-Building	37,213	30,762	45,000	46,000	45,000
256 Heating/Air Conditioning Mte.	27,479	34,102	36,000	36,000	36,000
270 Software Licensing	37,181	26,752	38,000	38,000	38,000
271 Garbage Collection Services	1,189,143	1,525,670	1,560,000	1,558,000	1,670,000
272 Recycling Collection Services	366,659	467,913	635,000	632,000	690,000
275 Printing & Duplicating	1,506	1,595	1,400	1,400	1,400
290 Other Contractual Services	377,270	359,666	453,800	458,500	460,300
299 Annual Park Maintenance Prog.	25,036	22,879	25,000	25,000	25,000
Total Contractual Services	$ 2,609,711	$ 3,030,666	$ 3,501,250	$ 3,474,200	$ 3,690,850

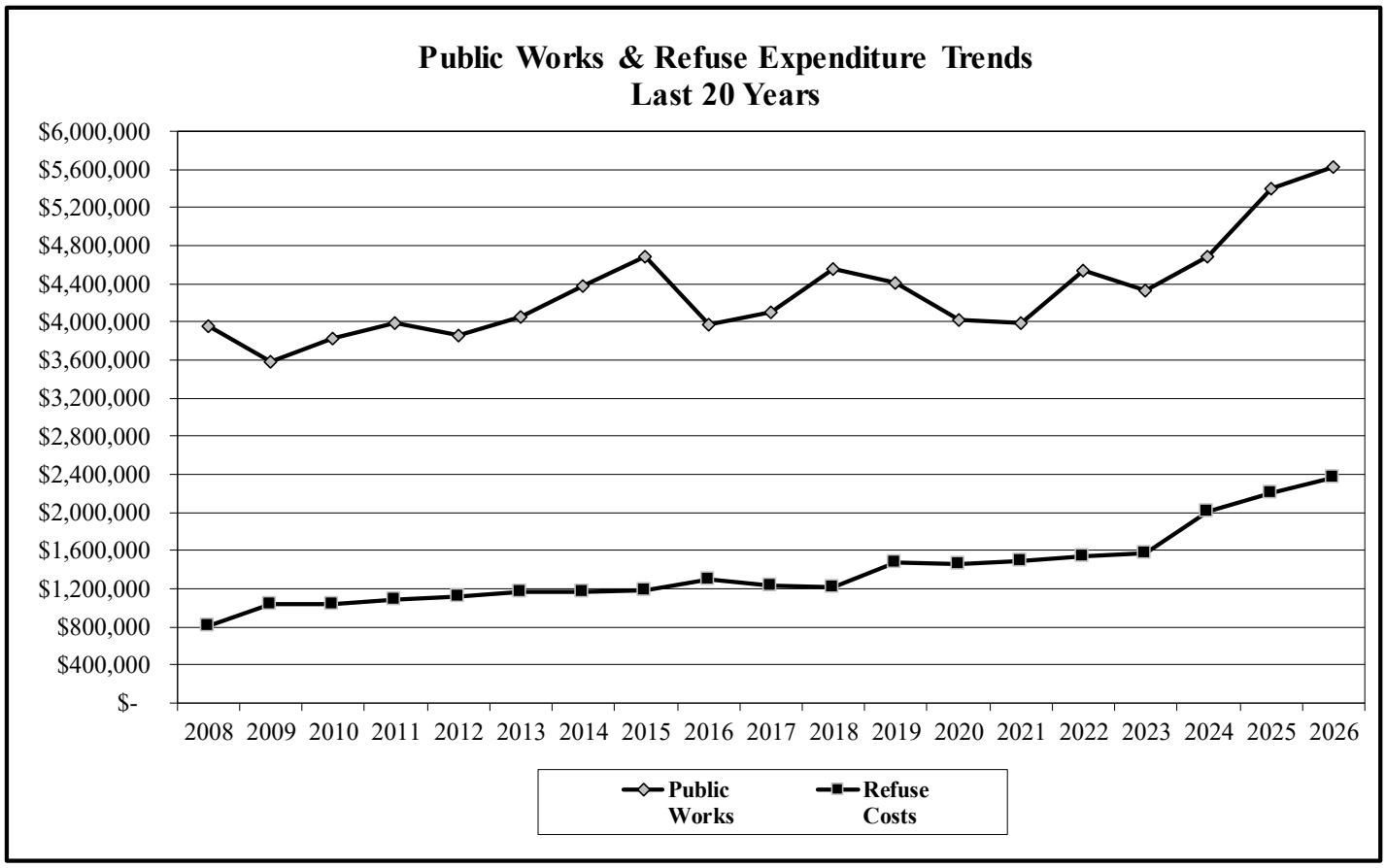
DEPARTMENT EXPENDITURES (Continued)

		2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Commodities						
300	**Office Furniture & Equipment**	$ 3,084	$ 3,854	$ 3,900	$ 3,900	$ 3,900
301	**Expendable Office Supplies**	5,069	2,840	6,900	6,900	6,800
305	**Building Maintenance Equipment**	2,803	1,908	15,000	15,000	15,000
306	**Building Maintenance Supplies**	72,231	75,321	51,500	51,500	51,000
311	**Traffic Control Parts**	2,781	61	11,000	11,000	11,000
312	**Traffic Paint**	-	-	250	250	250
313	**Street Sign Supplies**	13,278	4,998	15,000	15,000	15,000
315	**Construction Supplies**	35,246	35,460	93,700	89,700	92,000
316	**Asphalt Supplies**	15,666	15,820	21,000	21,000	21,000
319	**Snow & Ice Chemicals**	207,716	209,022	480,000	405,000	490,000
326	**Tennis Court Supplies**	1,345	1,985	1,200	1,400	1,200
327	**Botanical Supplies**	39,122	47,643	61,000	61,000	61,000
328	**Park Maintenance Supplies**	22,673	29,675	30,400	31,000	30,300
340	**Vehicle Supplies**	84,751	77,122	80,000	78,000	80,000
341	**Fuels & Lubricants**	145,298	127,062	165,000	155,000	165,000
342	**Mechanical Equipment & Supplies**	19,896	20,860	41,000	39,500	41,000
343	**Tools & Equipment**	21,876	7,270	25,800	23,000	24,600
344	**Tires**	23,520	16,029	27,000	25,000	26,500
390	**Other Supplies**	33,668	33,552	50,500	51,200	50,200
	Total Commodities	$ 750,023	$ 710,482	$ 1,180,150	$ 1,084,350	$ 1,185,750
Distributed Costs						
600	**Scrap Metal Account**	$ 2,433	$ 1,874	$ 4,000	$ 4,000	$ 4,000
601	**Dist. Vehicle Costs**	(108,543)	(110,783)	(112,062)	(110,195)	(114,064)
602	**Dist. Data Processing Costs**	90,097	74,040	81,584	80,902	84,987
605	**Dist. Boyce Mayview RAD Costs**	(20,796)	(24,698)	(46,011)	(42,620)	(46,740)
	Total Distributed Costs	$ (36,809)	$ (59,567)	$ (72,489)	$ (67,913)	$ (71,817)
Total Public Works Expenditures		**$ 5,898,616**	**$ 6,690,094**	**$ 7,677,314**	**$ 7,597,927**	**$ 8,007,284**

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SUPPLEMENTARY INFORMATION

The average annual cost increase of Public Works expenditures over the last 20 years is 3.23%. The average annual cost increase of Refuse Collection expenditures over the last 20 years is 5.50%.



General Fund Revenue Breakdown

How much tax revenue does it take to operate the Public Works department (excluding Refuse Collection)?

Net Expenditures*			***$5,000,153***
How many real estate tax mills?		**0.80**	**$1,833,689**
Earned Income Tax per $100?	**$**	**20.87**	**$2,612,550**
Percentage of Other Taxes?		**2.31%**	**$553,915**

**Net Expenditures are the total expenditures for the department less direct applicable funding streams such as department specific fees, grants, and portions of the State pension grant.*

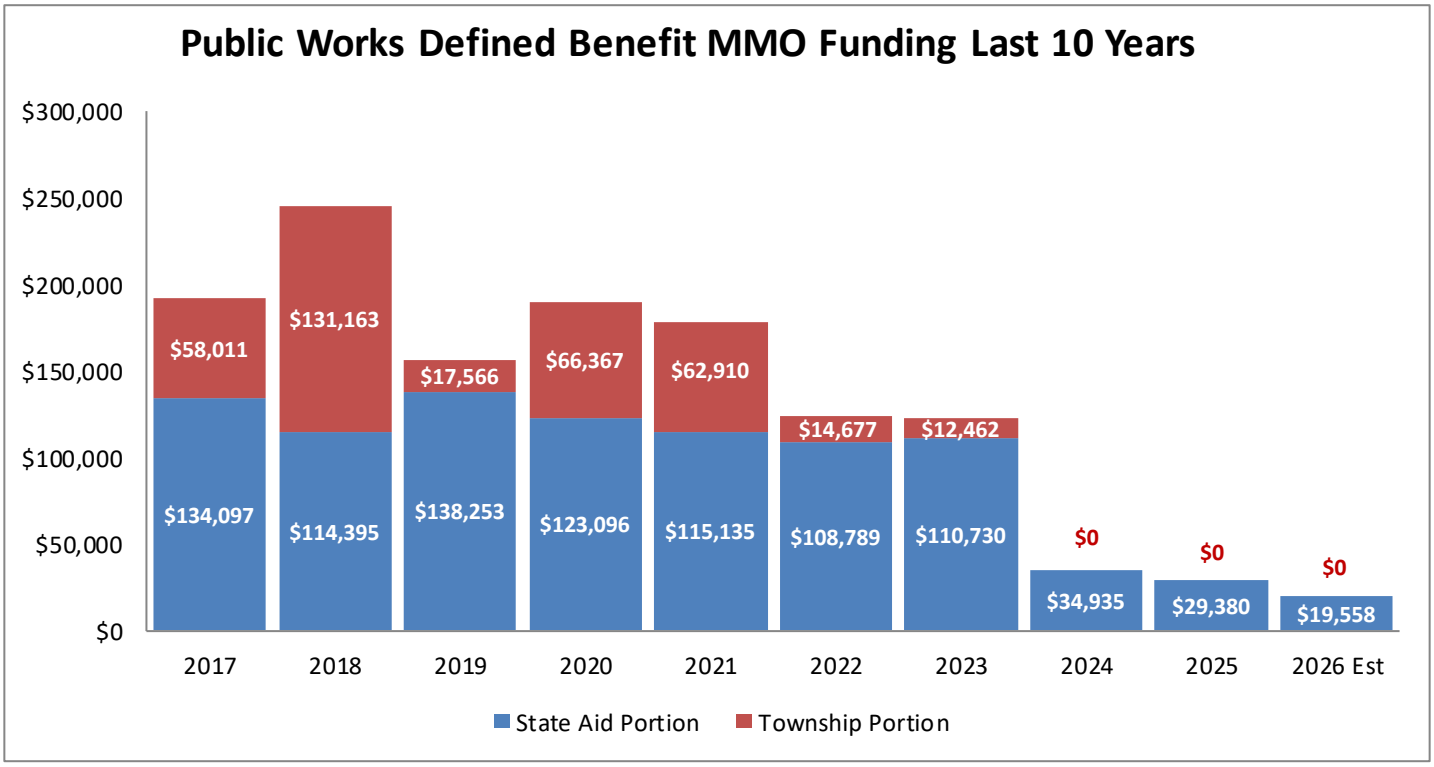
SUPPLEMENTARY INFORMATION (Continued)

How much tax revenue does it take to operate the Refuse Collection program?

Net Expenditures*			***$2,345,000***
How many real estate tax mills?		**0.37**	**$859,974**
Earned Income Tax per $100?	**$**	**9.79**	**$1,225,248**
Percentage of Other Taxes?		**1.08%**	**$259,778**

Public Works Minimum Municipal Obligation

The Township is annually required to contribute to the defined benefit pension trust fund known as the Upper St. Clair Township Public Works Employees' Defined Benefit Pension Fund. The annual contribution is defined in state law as the Minimum Municipal Obligation (MMO) by Act 205 of 1984 known as the "Municipal Pension Plan Funding and Recovery Act". All full-time Public Works employees hired prior to 2018 are eligible to participate in the Plan. Actuarial valuations are performed biannually on the plan and are used in determining the annual MMO. Act 205 also provides state funding to help offset the annual MMO of the Public Works Employees' Pension Plan. The following chart shows the history of the Public Works Employees' Defined Benefit Pension Plan MMO for the last 10 years identified by funding source.



SUPPLEMENTARY INFORMATION (Continued)

Public Works Vehicles

	Year	Make	Model	Age	Condition
Staff Vehicles					
1	2018	Chevy	Colorado	7	Good
2	2025	Ford	Escape	0	New
4	2019	Chevy	Colorado	6	Good
5	2024	Chevy	Colorado	1	New
6	2024	Chevy	Colorado	1	New
7	2024	Chevy	Colorado	1	New
Utility Trucks					
1	2008	Dodge	Mechanics Service Vehicle	17	Good
2	2015	Ford	F-550 w/Dump Body/Snow Plow	10	Good
3	2015	Ford	Dump	10	Good
4	2016	Ford	F-350 Utility Bed	9	Good
5	2018	Ford	F-350 Utility Bed	7	Good
6	2018	Ford	F-550 Utility Bed	7	Good
7	2018	Ford	Dump	7	Good
8	2019	Ford	F-350 Utility Bed w/ Plow	6	Good
9	2020	Int'l	Dump	5	Good
10	2020	Ford	F-550 Bucket Truck	5	Good
11	2020	Ford	F-350 Utility Bed w/ Plow	5	Good
12	2023	Ford	Dump	2	Good
13	2024	Ford	Dump	1	New
14	2024	Ford	Dump	1	New
15	2024	Ford	F-350 Utility Bed	1	New
16	2024	Ford	F-550 Crew Cab / Flat Bed	1	New
17	2025	Ford	F-550 Flat Bed	0	New
Dump Trucks					
1	2012	Int'l	Dump	13	Good
2	2013	Int'l	Dump	12	Good
3	2014	Int'l	Dump	11	Good
4	2016	Int'l	Dump	9	Good
5	2017	Int'l	Dump	8	Good
6	2017	Ford	Dump	8	Good
7	2017	Ford	Dump	8	Good
8	2017	Ford	Dump	8	Good
9	2017	Ford	Dump	8	Good
10	2018	Int'l	Dump	7	Good
11	2020	Int'l	Dump	5	Good
12	2023	Int'l	Dump	2	New

SUPPLEMENTARY INFORMATION (Continued)

Public Works Vehicles (Continued)

	Year	Make	Model	Age	Condition
Other Vehicles					
1	2003	Int'l	Sewer Jet (Cab & Vactor)	22	Good
2	2013	CAT	924K Wheel Loader	12	Good
3	2015	M2106	Elgin Street Sweeper	10	Good
4	2018	Massey	Flail Mower	7	Good
5	2019	Premier	6x12 Equip Premier Trailer	6	Good
6	2001	Mustang	Trailer	24	Good
7	2022	CAT	Model 420 Backhoe	3	New
8	2022	CAT	308T Excavator	3	New
9	2023	CAT	Model 920 Wheel Loader	2	New
10	2022	CAT	Utlity Compactor/Roller	3	New

Public Works Equipment

	Year	Equipment	Age	Condition
1	2007	20 Ton Trailer/3142	18	Good
2	2013	30 Ton Shop Press	12	Good
3	2001	3 M Sign Machine/HSRA36	24	Good
4	2011	Accubrine Automated Brine Maker	14	Good
5	1993	Aeroway 8' Quickaway Angle Aerator	32	Fair
6	2010	Asphalt Planer	15	Good
7	2021	Bannerman Diamond Master Ballfield Drag / 28-1731	4	Good
8	2016	Beam Rider Field Line Painter	9	Good
9	2017	Caterpillar 259D Skid Steer	8	Good
10	2022	Caterpillar Utility Compactor/Roller	3	New
11	1997	Chicago Pneumatic Air Comp.	28	Fair
12	2015	Clausing Drill Press	10	Good
13	2009	Club Car Utility Vehicle	16	Fair
14	2018	Core Cut Walk Behid Pavement Cutting Saw	7	Good
15	2018	Corn Pro Trailer/2333	7	Good
16	2008	Cross Country Roller Trailer/0714	17	Good
17	2001	Esab Plasma Cutter	24	Good
18	2019	Falcon Asphalt Hot Box Trailer/9204	6	Good
19	2014	Gardner Denver Air Compressor	11	Good
20	2008	Gorman-Rupp Water 1 Pump 2"	17	Good
21	2008	Gorman-Rupp Water 1 Pump 3"	17	Good
22	2011	GVM Anti-Icing Unit/ 1004	14	Good
23	2012	GVM Anti-Icing Unit/ 1007	13	Good
24	2009	Harben Sanitary Sewer Jet/2006	16	Good
25	2018	Hotsy Pressure Washer	7	Good

SUPPLEMENTARY INFORMATION (Continued)

Public Works Equipment (Continued)

	Year	Equipment	Age	Condition
26	2016	HTC Tailgate Conveyor	9	Fair
27	2021	Hunter TCX53H Tire Changer / 208-230-BC	4	Good
28	2021	Hunter SWT02 Tire Balancer / 72-671-1	4	Good
29	2000	Jumping Jack Tamper	25	Fair
30	2012	Kubota RTV 1140CPX-H/18388	13	Good
31	2016	Kubota RTV X900 / 20597	9	Good
32	2014	Kubota RTV X900 WL-A/21709	11	Good
33	2015	Kubota RTV X900 WL-4/23312	10	Good
34	2016	Kubota RTV-X900WL-A / 35460	9	Good
35	2017	Kubota RTV 900 UTV / 40087	8	Good
36	2017	Kubota RTV 900 UTV / 40110	8	Good
37	2017	Kubota L476HSTC Tractor/41339	8	Good
38	2018	Kubota MX5200DT Tractor/62185	7	Good
39	2021	Kubota RTV 900 / 59093	4	Good
40	2004	Lely Broadcast Spreader	21	Fair
41	2010	Liftmore	15	Good
42	2001	Miller Welder	24	Good
43	2011	Miller Welder 275 EFI	14	Good
44	2021	Mohawk TP-16-3SA Vehicle Lift / C1B144	4	Good
45	2005	Multiguip Plate Compactor	20	Fair
46	2007	Pavement Cutting Trailer/2491	18	Good
47	2009	Pro Tech Snow Pusher	16	Good
48	2018	Quality Trailer/4106	7	Good
49	2008	Rotary Electric Lift	17	Fair
50	2011	Ryan Sod Cutter	14	Good
51	2003	Ryan Turf Aerator	22	Good
52	2004	Seeda-Vator	21	Good
53	2011	Tennsmith Metal Brake	14	Good
54	2015	Terex 730 Wood Chipper	10	Good
55	2008	Top Brand 6x12 Trailer /1901	17	Good
56	2013	Toro Reelmower 3100-D/0410	12	Good
57	2008	Toro Debris Blower 600/0176	17	Good
58	2004	Toro Greenmaster Flex 21/1808	21	Fair
59	1994	Toro Greensmaster	31	Fair
60	2007	Toro Greensmaster 1600/3001	18	Good

SUPPLEMENTARY INFORMATION (Continued)

Public Works Equipment (Continued)

	Year	Equipment	Age	Condition
61	2018	Toro Greensmaster Flex 2100/0561	7	Good
62	2024	Toro Greensmaster Flex 1021	2	New
63	2018	Toro Groundsmaster 3280-D/3661	7	Good
64	2008	Toro Greensmaster 500/0128	17	Fair
65	2013	Toro Groundsmaster 3280-D/0183	12	Good
66	2009	Toro Grandstand 48" Mower/0455	16	Good
67	2017	Toro Grandstand 48" Mower/0188	8	Good
68	2016	Toro Groundsmaster 4500D/0311	9	Good
69	2016	Toro Groundsmaster 5910/0208	9	Good
70	2019	Toro Groundsmaster 3500-D/1303	6	Good
71	2019	Toro Groundsmaster 3280-D /3753	6	Good
72	2020	Toro Groundsmaster 3300/3374	5	Good
73	2024	Toro Groundsmaster 3500D (415268350)	2	New
74	2022	Toro Groundsmaster 5910 (416498534)	3	Good
75	2012	Toro Infield Pro 5040/0210	13	Good
76	2018	Toro Infield Groomer 5040/9666	7	Good
77	2019	Toro MH 400 Turf Topdresser/0385	6	Good
78	2008	Toro Pro Core 864/0106	17	Good
79	2012	Toro Procore Processor /0101	13	Good
80	2001	Toyota Forklift / 60100	24	Fair
81	2018	Toyota Fork Lift Model 8FD35U	7	Good
82	2016	US Cargo Enclosed Trailer /1778	9	Fair
83	2025	Ventrac Tractor/Mower	1	New
84	2004	Vermeer Tub Grinder	21	Good
85	2019	Vermac Pro Full Matrix Sign Board / 2530	6	Good
86	2008	Wacker Vibratory Roller / 8322	17	Good

GENERAL FUND

PUBLIC WORKS DEPARTMENTS

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Administration Expenditures					
Personal Services	$ 500,903	$ 631,605	$ 721,601	$ 689,393	$ 669,576
Contractual Services	142,681	138,842	167,200	163,850	175,100
Commodities	10,260	9,301	12,800	12,800	12,700
Distributed Costs	92,530	75,914	85,584	84,902	88,987
Total Administration Expenditures	**$ 746,374**	**$ 855,662**	**$ 987,185**	**$ 950,945**	**$ 946,363**

PUBLIC WORKS ADMINISTRATION OVERVIEW

The Public Works Administration program provides for the supervision and management of all Public Works activities. These activities include:

- Building Maintenance
- Civic Activities
- Equipment Maintenance (*including Administrative & Police vehicle fleet*)
- Force Works Projects
- Forestry
- Golf Course Maintenance
- Parks Maintenance
- Refuse Collection, Disposal and Recycling
- Sanitary Sewer Maintenance
- School Grounds Maintenance
- Snow and Ice Control
- Storm Sewer Maintenance
- Street Maintenance
- Street Paving
- Tennis Court Maintenance
- Traffic Engineering
- Project Public Improvement Inspection
- Trail Maintenance

In addition, the Public Works Department is responsible for the implementation of snow and ice control contracts and general road maintenance contracts with both PennDOT and the Upper St. Clair School District. The Township also provides for garbage, refuse and recycling collection through the services of a private contractor.

Public Works administration is staffed by a Director of Public Works, Superintendent of Operations, Superintendent of Projects, Superintendent of Public Improvements, Building/Grounds Administrator, Parks & Forestry Administrator and two Administrative Assistants. Staff inspects public improvements constructed by developers before the improvements can be accepted by the Township. The Township bills the developers for Inspection time and the receipts are recorded in Development Inspection Revenue account.

Also, the Director of Public Works supervises and manages twenty-seven Public Works employees who are members of the Teamsters Local 205. Of these, there are two mechanics, one heavy equipment operator, three C&RC building attendants, and twenty-one laborers. The salaries, wages, and fringe benefits of these Public Works employees are allocated between fifteen programs across the General Fund, the Sanitary Sewer Fund and the Boyce Mayview Park RAD Fund.

Administration Expenditures 01-40-401-500???-000	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Personal Services					
101 Full-Time Wages	$ 369,623	$ 457,472	$ 451,351	$ 421,500	$ 425,507
168 Post Retirement Plan	2,000	2,000	2,000	2,500	2,500
198 Social Security Expense	27,763	34,669	34,528	32,245	32,551
199 Overhead Distribution	101,517	137,464	233,722	233,148	209,018
Total Personal Services	$ 500,903	$ 631,605	$ 721,601	$ 689,393	$ 669,576
Contractual Services					
217 Miscellaneous Consulting Services	$ 1,036	$ 1,028	$ 2,900	$ 2,900	$ 2,850
220 Liability Insurance	41,399	46,422	50,000	52,700	56,700
221 Flood Insurance	21,047	22,786	26,300	26,100	30,000
230 Association Dues	1,748	2,618	3,200	2,750	3,150
231 Travel & Conference Expense	531	676	4,400	4,000	4,000
243 Telephone	35,238	33,411	36,000	31,000	34,000
270 Software Licensing	37,181	26,752	38,000	38,000	38,000
275 Printing & Duplicating	1,506	1,595	1,400	1,400	1,400
290 Other Contractual Services	2,995	3,554	5,000	5,000	5,000
Total Contractual Services	$ 142,681	$ 138,842	$ 167,200	$ 163,850	$ 175,100
Commodities					
300 Office Furniture & Equipment	$ 3,084	$ 3,854	$ 3,900	$ 3,900	$ 3,900
301 Expendable Office Supplies	5,069	2,840	6,900	6,900	6,800
390 Other Supplies	2,107	2,607	2,000	2,000	2,000
Total Commodities	$ 10,260	$ 9,301	$ 12,800	$ 12,800	$ 12,700
Distributed Costs					
600 Scrap Metal Account	$ 2,433	$ 1,874	$ 4,000	$ 4,000	$ 4,000
602 Dist. Data Processing Costs	90,097	74,040	81,584	80,902	84,987
Total Distributed Costs	$ 92,530	$ 75,914	$ 85,584	$ 84,902	$ 88,987
Total Administration Expenditures	**$ 746,374**	**$ 855,662**	**$ 987,185**	**$ 950,945**	**$ 946,363**

BUDGETARY COMMENT

Funds allocated for Public Works Administration are $40,822 or 4.1% less than appropriated in 2025. Reductions in personal services costs, particularly Administration's share of the overhead distribution costs, offset increases in insurance costs.

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Engineering Expenditures					
Personal Services	$ 6,600	$ 6,600	$ 6,600	$ 6,600	$ 6,600
Contractual Services	20,130	16,608	75,000	60,000	65,000
Total Engineering Expenditures	**$ 26,730**	**$ 23,208**	**$ 81,600**	**$ 66,600**	**$ 71,600**

ENGINEERING SERVICES OVERVIEW

The Township Engineer and Traffic Engineer are appointed by the Board of Commissioners. The Township Engineer provides basic engineering services for a monthly retainer. Services provided beyond those covered by the retainer are billed on an hourly basis. The Engineer assists the Township with storm sewer projects and compliance, sanitary sewer improvements and compliance, code enforcement, land development, zoning and Public Works maintenance. The Township Traffic Engineer performs traffic studies and associated engineering upon request of the Township based on an approved hourly fee rate schedule.

Fees charged to developers recover many of the costs related to zoning public improvements. Charges related to specific capital projects are based on the value of the project and are charged directly to capital accounts.

Engineering Expenditures **01-40-402-500???-000**	**2023 Actual**	**2024 Actual**	**2025 Budget**	**2025 Estimate**	**2026 Budget**
Personal Services					
140 Township Engineer-Retainer	$ 6,600	$ 6,600	$ 6,600	$ 6,600	$ 6,600
Total Personal Services	$ 6,600	$ 6,600	$ 6,600	$ 6,600	$ 6,600
Contractual Services					
211 Professional Services-Engineering	$ 20,130	$ 16,608	$ 75,000	$ 60,000	$ 65,000
Total Contractual Services	$ 20,130	$ 16,608	$ 75,000	$ 60,000	$ 65,000
Total Engineering Expenditures	**$ 26,730**	**$ 23,208**	**$ 81,600**	**$ 66,600**	**$ 71,600**

BUDGETARY COMMENT

Funds allocated for Engineering Services are $10,000 less than 2025. This budget is based on anticipated engineering needs for the upcoming year that are not otherwise included in a specific project's budget.

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Civic Activities Expenditures					
Personal Services	$ 13,358	$ 8,153	$ 13,509	$ 20,267	$ 17,955
Contractual Services	1,000	4,050	7,000	7,000	7,000
Commodities	18,486	22,920	26,000	26,000	26,000
Total Civic Activities Expenditures	**$ 32,844**	**$ 35,123**	**$ 46,509**	**$ 53,267**	**$ 50,955**

CIVIC ACTIVITIES OVERVIEW

The Civic Activities Program accounts for Public Works' support to service organizations and civic celebrations. The five main activities budgeted for this program includes funding for the annual Community Day celebration, the 4th of July Fireworks display, National Public Works Day, Bounty at Boyce Mayview Park, and the Flea Market.

Civic Activities Expenditures 01-40-403-500???-000	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Personal Services					
101 Full-Time Wages	$ 2,931	$ 4,534	$ 4,403	$ 4,000	$ 4,980
110 Overtime Wages	5,110	-	4,100	5,400	5,600
120 Part Time Wages	2,774	-	1,200	7,000	3,000
198 Social Security Expense	808	330	650	719	809
199 Overhead Distribution	1,735	3,289	3,156	3,148	3,566
Total Personal Services	$ 13,358	$ 8,153	$ 13,509	$ 20,267	$ 17,955
Contractual Services					
290 Other Contractual Services	$ 1,000	$ 4,050	$ 7,000	$ 7,000	$ 7,000
Total Contractual Services	$ 1,000	$ 4,050	$ 7,000	$ 7,000	$ 7,000
Commodities					
315 Construction Supplies	$ -	$ -	$ 1,000	$ 1,000	$ 1,000
390 Other Supplies	18,486	22,920	25,000	25,000	25,000
Total Commodities	$ 18,486	$ 22,920	$ 26,000	$ 26,000	$ 26,000
Total Civic Activities Expenditures	**$ 32,844**	**$ 35,123**	**$ 46,509**	**$ 53,267**	**$ 50,955**

BUDGETARY COMMENT

Funds for Civic Activities are $4,446 or 9.6% higher than 2025 due to an increase in the distribution of personal services costs associated with this program area.



Right: Library / Public Works "Hands On" Day program

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Snow & Ice Control Expenditures					
Personal Services	$ 106,703	$ 166,602	$ 219,672	$ 239,118	$ 221,343
Contractual Services	2,345	2,345	3,000	2,800	3,000
Commodities	223,684	226,227	513,500	440,000	523,500
Distributed Costs	(20,796)	(24,698)	(46,011)	(42,620)	(46,740)
Total Snow & Ice Control Expenditures	**$ 311,936**	**$ 370,476**	**$ 690,161**	**$ 639,298**	**$ 701,103**

SNOW & ICE CONTROL OVERVIEW

Every fall, the Public Works Department begins to prepare its fleet of snow removal equipment for one of the Department's most demanding tasks, which is keeping our streets clear of snow and ice and the traffic moving about safely.

This preparation involves the installation of salt spreaders and snow plows on all snow removal trucks, assembling tire chains for the large dump trucks, and stocking of all de-icing materials including 6,000 tons of sodium chloride (rock salt), 10,000 gallons of Calcium Chloride, 10,000 gallons of Magnesium Chloride, 10 tons of sidewalk safe de-icer, and 200,000 gallons of salt brine blend

The Public Works Department on average will use 5,500 to 6,500 tons of sodium chloride (rock salt) and 200,000 gallons of salt brine blend to treat our Township roadways, State roadways, Schools and parking lots. In addition, the Department will add in an average of 5,000 gallons of liquid calcium chloride and magnesium chloride, which is added to the rock salt and salt brine when temperatures dip below 23 degrees, due to the lack of effectiveness of rock salt at these lower temperatures.

During a "normal" snow removal effort (a storm event which requires salting only to de-ice the roadways), the Public Works Department will deploy eight 39,000 GVW Dump Trucks, eight 19,500 GVW Dump Trucks, one Front End Loader, and crew for clearing snow and ice from the Township owned sidewalks. During a "normal" event, the Public Works crews will use an average of 120-150 tons of rock salt, approximately 1,600 gallons of salt brine, and take approximately 4 hours to complete the salting of all Township roadways.

The Township divides its snow removal fleet into 16 snow routes or "wards." Each driver/truck, once loaded with salt and salt brine, will navigate to his/her ward to complete the de-icing process. Each ward and driver have a specific and calculated order in which the route is run, with priority roads being at the front end of the route.

Currently the Public Works Department is responsible for clearing and maintaining a total of 203 lane miles of Roadway, 38 of which are State owned. The Township has entered into an agreement with the Pennsylvania Department of Transportation (PennDOT) to provide snow and ice control services for all state-owned roads in the Township. Also, by agreement, the Township will provide snow and ice control services for the School District's six school parking lots and driveways. Reimbursements from PennDOT and the School District in 2026 are estimated to total $268,850.

SNOW & ICE CONTROL OVERVIEW (Continued)

In 2011 the Public Works Department implemented a liquid salt brine program. Salt brine is produced by adding water to rock salt, producing a solution of brine with a 23.3% salt content, which is applied to the granular salt before spreading on the trucks (pre-wet process) and applied directly to roadways by spray nozzles (anti-icing process). This produces a more efficient and productive process of de-icing the Township roadways while using less granular material and being more environmentally responsible.

Unlike most public service operations, it is impossible to accurately predict costs of snow and ice control. The 2026 snow and ice control budget is based on a fifteen-year average snowfall pattern, the current contract cost of rock salt plus a ten percent emergency contingency. In the chart below, total winter snowfall is shown for the Pittsburgh area for the last fifteen winter seasons:

Year	Snowfall Winter Season (Inches)	Season Average Temperature	Number of De-Icing Efforts
2010-2011	56.2	32.6	31
2011-2012	36.9	34.8	36
2012-2013	57.4	34.8	41
2013-2014	65.9	31.1	41
2014-2015	47.2	30.7	43
2015-2016	26.5	31.7	39
2016-2017	39.6	30.0	26
2017-2018	60.0	30.0	37
2018-2019	37.0	34.0	32
2019-2020	22.0	34.0	9
2020-2021	56.1	34.0	34
2021-2022	42.5	34.0	36
2022-2023	10.2	34.0	18
2023-2024	22.0	38.4	18
2024-2025	34.5	32.0	27
Average Season	**40.9**	**33.1**	**31**

Snow & Ice Control Expenditures 01-40-404-500???-000	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Personal Services					
101 Full-Time Wages	$ 27,876	$ 40,743	$ 46,859	$ 65,000	$ 45,886
110 Overtime Wages	37,542	76,642	124,000	124,000	127,000
111 Snow Driver Wages	523	1,026	2,000	2,000	2,200
198 Social Security Expense	5,181	8,711	13,224	14,612	13,394
199 Overhead Distribution	35,581	39,480	33,589	33,506	32,863
Total Personal Services	$ 106,703	$ 166,602	$ 219,672	$ 239,118	$ 221,343
Contractual Services					
217 Miscellaneous Consulting Services	$ 2,345	$ 2,345	$ 3,000	$ 2,800	$ 3,000
Total Contractual Services	$ 2,345	$ 2,345	$ 3,000	$ 2,800	$ 3,000
Commodities					
319 Snow & Ice Chemicals	$ 207,716	$ 209,022	$ 480,000	$ 405,000	$ 490,000
342 Mechanical Equipment Supplies	11,429	14,956	30,000	30,000	30,000
390 Other Supplies	4,539	2,249	3,500	5,000	3,500
Total Commodities	$ 223,684	$ 226,227	$ 513,500	$ 440,000	$ 523,500
Distributed Costs					
605 Dist. Boyce Mayview RAD Costs	$ (20,796)	$ (24,698)	$ (46,011)	$ (42,620)	$ (46,740)
Total Distributed Costs	$ (20,796)	$ (24,698)	$ (46,011)	$ (42,620)	$ (46,740)
Total Snow & Ice Control Expenditures	**$ 311,936**	**$ 370,476**	**$ 690,161**	**$ 639,298**	**$ 701,103**

BUDGETARY COMMENT

The Snow and Ice Control budget includes funding to purchase Sodium Chloride and Liquid Calcium Chloride as needed. Funds appropriated for this program are $10,942 more than in 2025. This is primarily the result of a $10,000 increase in the snow & ice chemicals budget.



Left: Public Works salt storage area

Right: Sidewalk salting at the C&RC



	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Storm Sewer Mte. Expenditures					
Personal Services	$ 44,399	$ 28,462	$ 39,602	$ 32,100	$ 31,930
Contractual Services	9,447	9,455	12,000	12,000	12,000
Commodities	18,523	24,490	52,600	48,600	51,600
Total Storm Sewer Mte. Expenditures	**$ 72,369**	**$ 62,407**	**$ 104,202**	**$ 92,700**	**$ 95,530**

STORM SEWER MAINTENANCE OVERVIEW

The Storm Sewer Maintenance account provides funds for the maintenance of the storm sewer drainage system in the Township's five major watersheds. Funds are allocated for the cleaning of catch basins and storm sewers, general maintenance, and the construction and repair of storm sewer systems. The Township's Pollutant Reduction Plan is available in the Public Works Department's Storm Water Management section of the Township website at http://www.twpusc.org/public-works/sewers.

The Township presently maintains and services over 50 miles of storm sewers with approximately 2,600 inlets and 560 storm sewer manholes. Many of the inlets are more than 20 years of age and are now requiring total reconstruction. The Township has been rebuilding the storm sewer system over the past twenty years.

The number of storm sewer inlets rebuilt/maintained for each of the last 10 years is below:

2016	2017	2018	2019	2020	2021	2022	2023	2024	Oct-25
65	76	86	51	23	77	67	22	21	42

Storm Sewer Mte. Expenditures **01-40-405-500???-000**	**2023 Actual**	**2024 Actual**	**2025 Budget**	**2025 Estimate**	**2026 Budget**
Personal Services					
101 Full-Time Wages	$ 24,371	$ 11,489	$ 21,933	$ 15,000	$ 17,661
110 Overtime Wages	202	27	250	250	250
198 Social Security Expense	1,823	845	1,697	1,167	1,370
199 Overhead Distribution	18,003	16,101	15,722	15,683	12,649
Total Personal Services	$ 44,399	$ 28,462	$ 39,602	$ 32,100	$ 31,930
Contractual Services					
290 Other Contractual Services	$ 9,447	$ 9,455	$ 12,000	$ 12,000	$ 12,000
Total Contractual Services	$ 9,447	$ 9,455	$ 12,000	$ 12,000	$ 12,000

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Commodities					
315 Construction Supplies	$ 17,426	$ 23,519	$ 48,000	$ 44,000	$ 47,000
390 Other Supplies	1,097	971	4,600	4,600	4,600
Total Commodities	$ 18,523	$ 24,490	$ 52,600	$ 48,600	$ 51,600
Total Storm Sewer Mte. Expenditures	**$ 72,369**	**$ 62,407**	**$ 104,202**	**$ 92,700**	**$ 95,530**

BUDGETARY COMMENT

Funds appropriated for Storm Sewer Maintenance are $8,672, or 8.3% less than 2025 due primarily to a decrease in the distribution of personal services costs associated with this program area.



Above: Storm sewer repair.



Above: Storm sewer repair.

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Traffic Eng. & Safety Expenditures					
Personal Services	$ 10,279	$ 8,952	$ 11,854	$ 12,111	$ 8,440
Contractual Services	94,892	104,778	125,350	130,000	132,950
Commodities	3,265	827	14,950	14,950	14,850
Total Traffic Eng. & Safety Expenditures	**$ 108,436**	**$ 114,557**	**$ 152,154**	**$ 157,061**	**$ 156,240**

TRAFFIC ENGINEERING & SAFETY OVERVIEW

The Traffic Engineering and Safety Program provide funds for the following functions:

- Street light operation
- Traffic pavement marking maintenance
- Traffic sign installation and maintenance
- Traffic signal maintenance and operation

The total Traffic Engineering and Safety Program in the Township is directed by the Township Manager through the Public Works Department. This program also provides for the operation and maintenance of the Township's 11 signalized intersections and 6 advance warning device sign locations. Traffic control maintenance is handled by a private contractor.

The numbers of streetlights in use for the past ten years is shown below:

2016	2017	2018	2019	2020	2021	2022	2023	2024	Oct-25
315	315	315	317	317	317	315	315	315	315

Traffic Eng. & Safety Expenditures **01-40-406-500???-000**	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Personal Services					
101 Full-Time Wages	$ 4,072	$ 1,854	$ 6,610	$ 6,610	$ 4,708
110 Overtime Wages	-	74	-	250	-
198 Social Security Expense	295	140	506	525	360
199 Overhead Distribution	5,912	6,884	4,738	4,726	3,372
Total Personal Services	$ 10,279	$ 8,952	$ 11,854	$ 12,111	$ 8,440

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Contractual Services					
242 Electricity	$ 50,211	$ 50,886	$ 53,600	$ 58,250	$ 61,200
244 Street Light Installation	-	-	750	750	750
253 Traffic Signal Maintenance	3,213	4,093	11,000	11,000	11,000
290 Other Contractual Services	41,468	49,799	60,000	60,000	60,000
Total Contractual Services	$ 94,892	$ 104,778	$ 125,350	$ 130,000	$ 132,950
Commodities					
311 Traffic Control Parts	$ 2,781	$ 61	$ 11,000	$ 11,000	$ 11,000
312 Traffic Paint	-	-	250	250	250
390 Other Supplies	484	766	3,700	3,700	3,600
Total Commodities	$ 3,265	$ 827	$ 14,950	$ 14,950	$ 14,850
Total Traffic Eng. & Safety Expenditures	**$ 108,436**	**$ 114,557**	**$ 152,154**	**$ 157,061**	**$ 156,240**

BUDGETARY COMMENT

Funds requested for Traffic Engineering & Safety are $4,086 more than 2025 due primarily to an increase in electricity costs.



Above: Crosswalk signal repair



Above: McMurray Road crosswalk at Wiltshire Park

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Street Maintenance Expenditures					
Personal Services	$ 291,296	$ 305,765	$ 314,521	$ 316,517	$ 334,822
Contractual Services	35,455	20,411	50,000	50,000	50,000
Commodities	40,217	26,171	56,200	56,200	55,500
Total Street Maintenance Expenditures	**$ 366,968**	**$ 352,347**	**$ 420,721**	**$ 422,717**	**$ 440,322**

STREET MAINTENANCE OVERVIEW

The Street Maintenance budget funds a maintenance program that includes asphalt resurfacing, drainage improvements, berm improvement, asphalt patching and sealing. A substantial number of personnel hours are allocated to maintain the Township's network of streets. Inadequate drainage facilities, improper base materials, and insufficient depth of base and surface in many older roads have caused extensive annual maintenance and repair requirements. Activities included as part of this program are:

- Asphalt patching
- Asphalt resurfacing
- Drainage improvements
- Joint and crack sealing
- Miscellaneous repairs
- Street Sweeping and Cleaning
- Guide rail installation/replacement
- Winter patching

Additional street maintenance activities, such as resurfacing, are included in the Capital Projects Fund and in the State Liquid Fuels Fund. The number of miles resurfaced in each of the last ten years is shown below:

2016	2017	2018	2019	2020	2021	2022	2023	2024	Oct-25
4.59	5.64	5.64	4.71	4.92	6.02	6.61	6.28	4.88	5.69

In 1984, the Township and PennDOT began an Agreement under which PennDOT will reimburse Upper St. Clair for maintenance work on state roads. This Agreement was the first of its kind in the State and has become a model for use by other municipalities. Under the Agreement, the ownership and the responsibility for maintenance of state roads remain with PennDOT. The Township, acting as an independent contractor, is reimbursed on a unit price basis for maintenance work. In 2026, the State is expected to reimburse the Township $24,500 for the maintenance of State roads located in the Township.

The Township also participates in a State Road Turnback program. This program permits the State to turn back control of State roads to participating municipalities, in the event that the road is actually used as a local road. The anticipated revenue from the State Road Turnback program is $18,880 – an amount which has not changed since 2007.

Street Maintenance Expenditures 01-40-408-500???-000	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Personal Services					
101 Full-Time Wages	$ 160,278	$ 154,044	$ 171,665	$ 165,000	$ 177,763
110 Overtime Wages	3,003	6,409	6,200	15,000	15,000
120 Part-Time Wages	1,000	-	-	-	-
198 Social Security Expense	12,156	11,891	13,607	13,770	14,746
199 Overhead Distribution	114,859	133,421	123,049	122,747	127,313
Total Personal Services	$ 291,296	$ 305,765	$ 314,521	$ 316,517	$ 334,822
Contractual Services					
290 Other Contractual Services	$ 35,455	$ 20,411	$ 50,000	$ 50,000	$ 50,000
Total Contractual Services	$ 35,455	$ 20,411	$ 50,000	$ 50,000	$ 50,000
Commodities					
313 Street Sign Supplies	$ 13,278	$ 4,998	$ 15,000	$ 15,000	$ 15,000
315 Construction Supplies	2,181	2,185	10,700	10,700	10,000
316 Asphalt Supplies	15,666	15,820	21,000	21,000	21,000
343 Tools & Equipment	6,783	1,119	7,000	7,000	7,000
390 Other Supplies	2,309	2,049	2,500	2,500	2,500
Total Commodities	$ 40,217	$ 26,171	$ 56,200	$ 56,200	$ 55,500
Total Street Maintenance Expenditures	**$ 366,968**	**$ 352,347**	**$ 420,721**	**$ 422,717**	**$ 440,322**

Other Contractual Services: *Guide rail work, comprehensive maintenance program, street sweeping*
Asphalt Supplies: *Materials for street resurfacing, patching and sealing by Township personnel*
Tools & Equipment: *Safety barricades, traffic cones, patching tools, hand tools*

BUDGETARY COMMENT

Funds requested for Street Maintenance are $19,601, or 4.7%, more than appropriated in 2025. This is due to an increase in the distribution of personal services costs associated with this program area.



Right: Street resurfacing program in action.

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Refuse Collection Expenditures					
Contractual Services	$ 1,573,634	$ 2,004,769	$ 2,202,500	$ 2,202,500	$ 2,374,000
Total Refuse Collection Expenditures	**$ 1,573,634**	**$ 2,004,769**	**$ 2,202,500**	**$ 2,202,500**	**$ 2,374,000**

REFUSE COLLECTION & DISPOSAL OVERVIEW

Garbage and refuse collection services are provided by the Township through a contractual service arrangement. Weekly curb pickup of all household waste, rubbish, grass clippings and other materials, as defined by ordinance and contracts, is provided to all residential areas of the Township. Recycling at the curb is bi-weekly. Christmas Trees are recycled at a designated spot each year. Trees must be delivered to the site for recycling.

Refuse Collection Expenditures **01-40-409-500???-000**	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Contractual Services					
271 Garbage Collection Services	$ 1,189,143	$ 1,525,670	$ 1,560,000	$ 1,558,000	$ 1,670,000
272 Recycling Collection Services	366,659	467,913	635,000	632,000	690,000
290 Other Contractual Services	17,832	11,186	7,500	12,500	14,000
Total Contractual Services	$ 1,573,634	$ 2,004,769	$ 2,202,500	$ 2,202,500	$ 2,374,000
Total Refuse Collection Expenditures	**$ 1,573,634**	**$ 2,004,769**	**$ 2,202,500**	**$ 2,202,500**	**$ 2,374,000**

***Garbage Collection Services**: Includes State tipping service*
***Other Contractual Services**: Dumpster switches, planning and public education, equipment.*

BUDGETARY COMMENT

Prior to 1973, refuse collection was financed by special user fees billed to residents on a quarterly basis. In 1974, these special fees were eliminated and refuse collection costs were absorbed into the General Fund, where they are financed by general tax revenue. Under Act 101, which is known as the State Recycling Law, the State of Pennsylvania mandates that a municipality must provide certain recycling services and a leaf waste management program. The $171,500, or 7.8% increase in this program area for 2025 is based on the fees outlined in the 5-year Waste Management contract which began in 2024. The cost of this service has increased substantially across the region in recent years.

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Building Maintenance Expenditures					
Personal Services	$ 344,605	$ 513,008	$ 346,645	$ 449,336	$ 477,115
Contractual Services	451,690	476,006	520,900	503,600	518,800
Commodities	75,034	77,229	66,500	66,500	66,000
Total Building Maintenance Expenditures	**$ 871,329**	**$ 1,066,243**	**$ 934,045**	**$ 1,019,436**	**$ 1,061,915**

BUILDING MAINTENANCE OVERVIEW

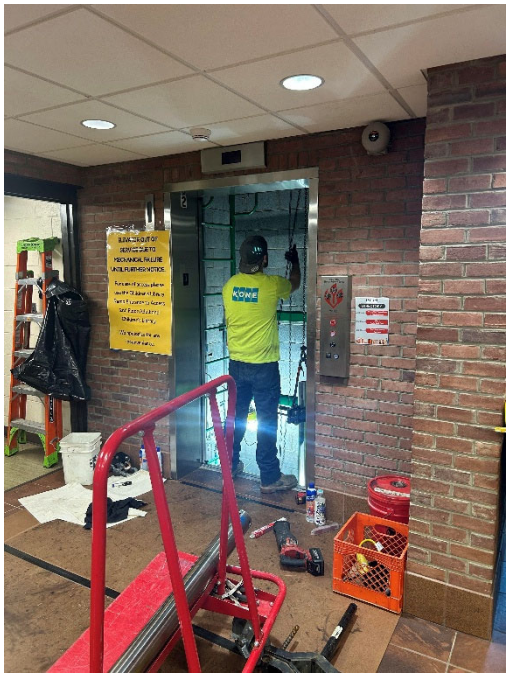
The Building Maintenance program provides for the maintenance and operation of the Township buildings, which include the Municipal Building, the Public Works Building, the McLaughlin Run Activity Center, the Log House, the Tennis Center, Route 19 Fire Hall, Morton Road Fire Hall, the Public Works Annex Building at Boyce Mayview Park, all concession and bathroom buildings, and the Community & Recreation Center. Building maintenance duties include, but are not limited to, capital improvements, HVAC repairs, electrical system repairs and installations, office renovation, carpet installation, along with all phases of building maintenance. This program area also manages and oversees the Township's buildings cleaning contracts.

Building Maintenance Expenditures **01-40-411-500???-000**	**2023 Actual**	**2024 Actual**	**2025 Budget**	**2025 Estimate**	**2026 Budget**
Personal Services					
101 Full-Time Wages	$ 201,726	$ 330,998	$ 179,314	$ 275,000	$ 251,672
110 Overtime Wages	6,203	7,847	5,700	5,700	6,000
120 Part-Time Wages	15,369	17,096	17,600	17,600	18,100
198 Social Security Expense	16,567	26,325	15,500	22,820	21,097
199 Overhead Distribution	104,740	130,742	128,531	128,216	180,246
Total Personal Services	$ 344,605	$ 513,008	$ 346,645	$ 449,336	$ 477,115
Contractual Services					
221 Property Damage Insurance	$ 10,047	$ 10,833	$ 12,200	$ 12,600	$ 13,600
240 Water and Sewerage	13,527	20,900	25,000	25,000	26,300
241 Natural Gas	66,368	68,856	85,800	76,000	83,600
242 Electricity	118,121	121,948	133,900	125,000	131,300
255 Repairs & Maintenance-Building	37,213	30,762	45,000	46,000	45,000
256 Heating/Air Conditioning Mte.	27,479	34,102	36,000	36,000	36,000
290 Other Contractual Services	178,935	188,605	183,000	183,000	183,000
Total Contractual Services	$ 451,690	$ 476,006	$ 520,900	$ 503,600	$ 518,800

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Commodities					
305 Building Maintenance Equipment	$ 2,803	$ 1,908	$ 15,000	$ 15,000	$ 15,000
306 Building Maintenance Supplies	72,231	75,321	51,500	51,500	51,000
Total Commodities	$ 75,034	$ 77,229	$ 66,500	$ 66,500	$ 66,000
Total Building Maintenance Expenditures	**$ 871,329**	**$ 1,066,243**	**$ 934,045**	**$ 1,019,436**	**$ 1,061,915**

BUDGETARY COMMENT

Funds requested for Building Maintenance are $127,870, or 13.7%, more than appropriated in 2025. This is due to an increase in the distribution of personal services costs associated with this program area.



Above: Library elevator repair.

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Commodities					
340 Vehicle Supplies	$ 84,751	$ 77,122	$ 80,000	$ 78,000	$ 80,000
341 Fuels & Lubricants	145,298	127,062	165,000	155,000	165,000
343 Tools & Equipment	8,343	5,240	12,000	10,000	11,000
344 Tires	23,520	16,029	27,000	25,000	26,500
390 Other Supplies	685	261	2,400	2,400	2,300
Total Commodities	$ 262,597	$ 225,714	$ 286,400	$ 270,400	$ 284,800
Distributed Costs					
601 Less: Dist. Vehicle Costs	$ (120,173)	$ (122,653)	$ (125,645)	$ (123,552)	$ (127,890)
Total Distributed Costs	$ (120,173)	$ (122,653)	$ (125,645)	$ (123,552)	$ (127,890)
Total Equipment Mte. Expenditures	**$ 516,540**	**$ 494,598**	**$ 592,321**	**$ 582,435**	**$ 602,906**

BUDGETARY COMMENT

A portion of vehicle maintenance costs is distributed to other programs. The distributed vehicle cost estimates for 2026 are:

Fund - Acct. No.	Program	Vehicles	2025 Distribution	2026 Distribution
01-102	**Administration**	3	$ 10,017	$ 10,369
01-201	**Police**	16	63,447	65,674
01-301	**Comm. Development**	2	6,678	6,913
01-415	**Parks Maintenance**	3	13,357	13,826
01-501	**Recreation**	1	3,339	3,456
50-425	**Sanitary Sewer Fund**	4	13,357	13,826
52-415	**Boyce Mayview RAD**	2	13,357	13,826
	Total Vehicle Distribution		**$ 123,552**	**$ 127,890**

The undistributed portion of the Equipment Maintenance budget of $602,906 represents an estimate of the vehicle maintenance and operation costs associated with all other Public Works programs. Funds requested for Equipment Maintenance are $10,585, or 1.8%, more than 2025 which is in line with increases for this program area in recent budgets.

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Golf Course Maintenance Expenditures					
Personal Services	$ 71,846	$ 66,315	$ 75,569	$ 66,357	$ 74,933
Contractual Services	13,849	22,569	17,400	17,950	19,000
Commodities	26,323	15,480	29,900	29,500	29,800
Total Golf Course Mte. Expenditures	**$ 112,018**	**$ 104,364**	**$ 122,869**	**$ 113,807**	**$ 123,733**

GOLF COURSE MAINTENANCE OVERVIEW

A course consisting of three golf holes owned by the Township and located in the McLaughlin Run Park, is open to residents and non-residents during the summer season. The tennis supervisor on duty at the McLaughlin Run Park Tennis/Golf Administration Building administers golf course admissions. The Township estimates that the course will generate $18,000 in revenue in 2026. This revenue represents 14.5% of the direct operating costs outlined below.

Golf Course Maintenance Expenditures **01-40-413-500???-000**	**2023 Actual**	**2024 Actual**	**2025 Budget**	**2025 Estimate**	**2026 Budget**
Personal Services					
101 Full-Time Wages	$ 41,950	$ 31,996	$ 41,990	$ 33,500	$ 41,649
110 Overtime Wages	-	239	250	250	250
198 Social Security Expense	3,070	2,336	3,231	2,582	3,205
199 Overhead Distribution	26,826	31,744	30,098	30,025	29,829
Total Personal Services	$ 71,846	$ 66,315	$ 75,569	$ 66,357	$ 74,933
Contractual Services					
240 Water and Sewerage	$ 11,205	$ 19,670	$ 14,200	$ 14,200	$ 15,000
242 Electricity	2,644	2,899	3,200	3,750	4,000
Total Contractual Services	$ 13,849	$ 22,569	$ 17,400	$ 17,950	$ 19,000
Commodities					
315 Construction Supplies	$ 3,380	$ 120	$ 3,000	$ 3,000	$ 3,000
327 Botanical Supplies	22,309	14,602	24,000	24,000	24,000
328 Park Maintenance Supplies	634	758	2,900	2,500	2,800
Total Commodities	$ 26,323	$ 15,480	$ 29,900	$ 29,500	$ 29,800
Total Golf Course Mte. Expenditures	**$ 112,018**	**$ 104,364**	**$ 122,869**	**$ 113,807**	**$ 123,733**

BUDGETARY COMMENT

Funds requested for Golf Course Maintenance are nearly even with 2025, increasing by less than $1,000 with increased utility costs being offset by minor reductions in other accounts.

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Tennis Court Mte. Expenditures					
Personal Services	$ 82,778	$ 77,073	$ 92,312	$ 81,460	$ 79,172
Contractual Services	1,804	6,248	7,200	8,000	8,400
Commodities	9,786	14,411	12,700	12,400	12,700
Total Tennis Court Mte. Expenditures	**$ 94,368**	**$ 97,732**	**$ 112,212**	**$ 101,860**	**$ 100,272**

TENNIS COURT MAINTENANCE & SUPERVISION OVERVIEW

The tennis program is conducted at ten lighted courts located in the Municipal Park. Outdoor courts are available in season by reservation. In winter months, three air structures are erected to provide for indoor play. These facilities are available by reservation. Two Township courts located at Baker Park are also available for permit play during the summer months. Paddle tennis courts are also available at the Municipal Park

Tennis Court Mte. Expenditures **01-40-414-500???-000**	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Personal Services					
101 Full-Time Wages	$ 24,525	$ 23,402	$ 37,519	$ 27,500	$ 29,842
110 Overtime Wages	-	-	350	350	350
120 Part-Time Wages	19,774	22,031	22,900	22,900	23,500
198 Social Security Expense	3,323	3,398	4,649	3,882	4,107
199 Overhead Distribution	35,156	28,242	26,894	26,828	21,373
Total Personal Services	$ 82,778	$ 77,073	$ 92,312	$ 81,460	$ 79,172
Contractual Services					
241 Natural Gas	$ 1,136	$ 1,871	$ 3,200	$ 4,000	$ 4,400
290 Other Contractual Services	668	4,377	4,000	4,000	4,000
Total Contractual Services	$ 1,804	$ 6,248	$ 7,200	$ 8,000	$ 8,400
Commodities					
326 Tennis Court Supplies	$ 1,345	$ 1,985	$ 1,200	$ 1,400	$ 1,200
328 Park Maintenance Supplies	8,441	12,426	11,500	11,000	11,500
Total Commodities	$ 9,786	$ 14,411	$ 12,700	$ 12,400	$ 12,700
Total Tennis Court Mte. Expenditures	**$ 94,368**	**$ 97,732**	**$ 112,212**	**$ 101,860**	**$ 100,272**

BUDGETARY COMMENT

Funds requested for Tennis Court Maintenance and Supervision are $11,940 less than requested in 2025 due to a reduction in the distribution of personal services costs associated with this program area.

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Parks Maintenance Expenditures					
Personal Services	$ 793,990	$ 865,713	$ 880,236	$ 837,171	$ 929,417
Contractual Services	115,017	87,051	120,400	120,400	123,900
Commodities	60,630	66,001	101,800	101,000	101,600
Distributed Costs	11,630	11,870	13,583	13,357	13,826
Total Parks Maintenance Expenditures	**$ 981,267**	**$ 1,030,635**	**$ 1,116,019**	**$ 1,071,928**	**$ 1,168,743**

PARKS MAINTENANCE OVERVIEW

This program provides funds for the botanical maintenance of all Township owned land and the maintenance of recreation devices in the parks. Major program activities include general parks maintenance, planting flowers, shrubs and seed, mowing, parks equipment maintenance, and fertilization.

The Township owns and maintains approximately 747 acres of parks and open space, requiring varying degrees of maintenance attention. A description of Township park sites is presented below.

Undeveloped or Low Developed Sites	Acres
Boyce Road Site	4.50
Brookside Site	3.70
Gilfillan Site	59.57
Mayview Property	238.00
Old Morton Road Site	43.00
Ravine Park	10.51
Regional Park-Boyce	237.00
Slope Land and Other Undeveloped Parcel	10.44
Total	**606.72**

Parklets and Traffic Islands	Acres
26 Traffic Islands	2.50
Berkshire/York Parklet	0.50
Country Club Parklet	2.00
Edgewood Parklet	0.53
Seegar Road Parklet	0.50
Total	**6.03**

Other Sites	Acres
Fire Station Site	2.00
Fire Substation Site	2.87
Log House Site	1.50
Municipal Building Site	3.00
Public Works Building Site	2.50
Total	**11.87**

Developed Community and Neighborhood Parks	Acres
Baker Park	13.82
Beadling Soccer Field	3.36
Boyce Mayview Park Complex	15.00
Byrnwick Park	7.05
Clair Park	2.20
Golf Course and Central Municipal Park	19.50
Hays Road Park	4.21
Johnston Park	2.48
Marmion Field	11.32
Morton Soccer Fields	6.00
Morton Softball/Baseball Fields	1.50
Tennis Center	10.25
Trotwood Park	8.00
Tustin Park	6.52
Wiltshire Park	11.20
Total	**122.41**

GRAND TOTAL ACREAGE	**747.03**

Parks Maintenance Expenditures 01-40-415-500???-000	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Personal Services					
101 Full-Time Wages	$ 409,710	$ 422,075	$ 459,454	$ 410,000	$ 478,815
110 Overtime Wages	13,804	24,102	17,000	30,000	32,500
120 Part-Time Wages	21,639	34,074	35,300	32,500	33,500
198 Social Security Expense	33,073	35,438	39,149	36,146	41,678
199 Overhead Distribution	315,764	350,024	329,333	328,525	342,924
Total Personal Services	$ 793,990	$ 865,713	$ 880,236	$ 837,171	$ 929,417
Contractual Services					
240 Water and Sewerage	$ 53,596	$ 37,679	$ 46,200	$ 46,200	$ 48,600
241 Natural Gas	2,441	2,662	3,600	3,600	4,000
242 Electricity	11,081	10,909	12,600	12,600	13,300
290 Other Contractual Services	22,863	12,922	33,000	33,000	33,000
299 Annual Park Maintenance Prog.	25,036	22,879	25,000	25,000	25,000
Total Contractual Services	$ 115,017	$ 87,051	$ 120,400	$ 120,400	$ 123,900
Commodities					
315 Construction Supplies	$ 12,259	$ 9,636	$ 31,000	$ 31,000	$ 31,000
327 Botanical Supplies	16,813	31,575	34,000	34,000	34,000
328 Park Maintenance Supplies	13,598	16,491	16,000	17,500	16,000
342 Mechanical Equipment & Supplies	8,467	5,904	11,000	9,500	11,000
343 Tools & Equipment	6,750	911	6,800	6,000	6,600
390 Other Supplies	2,743	1,484	3,000	3,000	3,000
Total Commodities	$ 60,630	$ 66,001	$ 101,800	$ 101,000	$ 101,600
Distributed Costs					
601 Dist. Vehicle Costs	$ 11,630	$ 11,870	$ 13,583	$ 13,357	$ 13,826
Total Distributed Costs	$ 11,630	$ 11,870	$ 13,583	$ 13,357	$ 13,826
Total Parks Maintenance Expenditures	**$ 981,267**	**$ 1,030,635**	**$ 1,116,019**	**$ 1,071,928**	**$ 1,168,743**

BUDGETARY COMMENT

Funds requested for Parks Maintenance are $19,127 more than appropriated in 2025, a change of 4.7%. This is due mostly to an increase in the distribution of personal services costs associated with this program area.



Right: Field maintenance.

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Forestry Expenditures					
Personal Services	$ 18,267	$ 24,289	$ 16,595	$ 21,733	$ 17,308
Contractual Services	60,783	48,820	85,000	85,000	85,000
Commodities	1,218	1,711	5,000	5,000	5,000
Total Forestry Expenditures	**$ 80,268**	**$ 74,820**	**$ 106,595**	**$ 111,733**	**$ 107,308**

FORESTRY OVERVIEW

The Township's tree planting and tree removal management program is closely related with the parks maintenance function. Activities included in this program are:

- Contracted tree trimming & maintenance
- Dead ash and elm tree removal
- Disease and insect control
- Resident assistance
- Stump removal
- Township right-of-way maintenance
- Township sight distance program
- Tree planting on all Township properties

Forestry Expenditures **01-40-416-500???-000**	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Personal Services					
101 Full-Time Wages	$ 5,826	$ 12,120	$ 8,714	$ 13,500	$ 9,114
110 Overtime Wages	4,763	1,287	900	900	900
198 Social Security Expense	781	982	735	1,102	766
199 Overhead Distribution	6,897	9,900	6,246	6,231	6,528
Total Personal Services	$ 18,267	$ 24,289	$ 16,595	$ 21,733	$ 17,308
Contractual Services					
290 Other Contractual Services	$ 60,783	$ 48,820	$ 85,000	$ 85,000	$ 85,000
Total Contractual Services	$ 60,783	$ 48,820	$ 85,000	$ 85,000	$ 85,000
Commodities					
327 Botanical Supplies	$ -	$ 1,466	$ 3,000	$ 3,000	$ 3,000
390 Other Supplies	1,218	245	2,000	2,000	2,000
Total Commodities	$ 1,218	$ 1,711	$ 5,000	$ 5,000	$ 5,000
Total Forestry	**$ 80,268**	**$ 74,820**	**$ 106,595**	**$ 111,733**	**$ 107,308**

BUDGETARY COMMENT

Funds requested for Forestry are nearly even with 2025, increasing by only $713 for 2026.

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Force Work Projects Expenditures					
Personal Services	$ 3,535	$ 2,906	$ 4,121	$ 8,640	$ 2,294
Contractual Services	-	247	2,300	2,000	2,300
Commodities	-	-	1,800	1,000	1,700
Total Force Work Projects Expenditures	**$ 3,535**	**$ 3,153**	**$ 8,221**	**$ 11,640**	**$ 6,294**

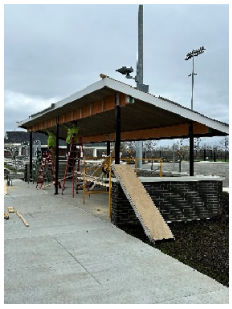
FORCE WORK PROJECTS OVERVIEW

The purpose of this account is to connect labor costs associated with several projects to be accomplished by the Township Public Works force in the upcoming year. These include repairing sidewalks, curbs, emergency repairs, and various small projects.

Force Work Projects Expenditures **01-40-418-500???-000**	**2023 Actual**	**2024 Actual**	**2025 Budget**	**2025 Estimate**	**2026 Budget**
Personal Services					
101 Full-Time Wages	$ 789	$ 812	$ 2,298	$ 6,500	$ 1,280
198 Social Security Expense	59	58	176	497	98
199 Overhead Distribution	2,687	2,036	1,647	1,643	916
Total Personal Services	$ 3,535	$ 2,906	$ 4,121	$ 8,640	$ 2,294
Contractual Services					
290 Other Contractual Services	$ -	$ 247	$ 2,300	$ 2,000	$ 2,300
Total Contractual Services	$ -	$ 247	$ 2,300	$ 2,000	$ 2,300
Commodities					
390 Other Supplies	$ -	$ -	$ 1,800	$ 1,000	$ 1,700
Total Commodities	$ -	$ -	$ 1,800	$ 1,000	$ 1,700
Total Force Work Projects Expenditures	**$ 3,535**	**$ 3,153**	**$ 8,221**	**$ 11,640**	**$ 6,294**

BUDGETARY COMMENT

This program provides an appropriation for labor expenses and equipment rental. Funds requested for Force Work Projects are $1,927 less than the 2025 appropriation.



Left: Morton Fields Complex dugout construction

OVERHEAD DISTRIBUTION OVERVIEW

This account represents the total Public Works Budget cost for wages for vacation and sick days, craft wages, medical insurance, group life insurance, workers' compensation insurance, long-term disability, Social Security tax, uniform rentals, and retirement fund contributions for full time employees.

Public Works Overhead Distribution 01-40-499-500???-000	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
101 Full-Time Wages	$ 253,832	$ 298,821	$ 326,066	$ 285,000	$ 291,844
112 Craft Wages	8,233	11,484	12,350	12,350	12,750
162 Group Life Insurance	5,288	5,653	6,100	6,100	6,400
163 Medical Insurance	543,057	613,385	623,000	670,000	729,800
164 Workers' Compensation	89,510	104,029	105,299	99,500	95,362
166 Pension Costs	48,661	96,995	93,400	93,400	83,000
167 Long-term Disability Insurance	4,227	4,443	4,800	4,800	5,100
198 Social Security Expense	19,431	23,095	25,889	22,747	23,301
262 Uniform Reimbursement	25,146	24,328	29,000	29,000	29,000
199 Less: Dist. Operating Costs	(994,939)	(1,182,232)	(1,225,904)	(1,222,897)	(1,276,557)
Total Public Works Overhead Distribution	**$ 2,446**	**$ 1**	**$ -**	**$ -**	**$ -**

In 2026, the total overhead Fringe Benefit expense estimate of $1,276,557 is distributed to the Public Works departments based on actual costs. The distribution is as follows:

Fund-Acct. No.		2025 Distribution	2026 Distribution
01-401	Public Works Administration	$ 233,722	$ 209,018
01-403	Civic Activities	3,156	3,566
01-404	Snow and Ice Control	33,589	32,863
01-405	Storm Sewer Maintenance	15,722	12,649
01-406	Traffic Safety	4,738	3,372
01-408	Street Maintenance	123,049	127,313
01-411	Building Maintenance	128,531	180,246
01-412	Equipment Maintenance	129,378	131,185
01-413	Golf Course Maintenance	30,098	29,829
01-414	Tennis Court Maintenance	26,894	21,373
01-415	Parks Maintenance	329,333	342,924
01-416	Forestry	6,246	6,528
01-418	Force Work Projects	1,647	916
50-425	Sanitary Sewer Fund	11,922	12,295
52-102	Boyce Mayview Park RAD Fund	147,879	162,480
	Total Distributed Amount	**$ 1,225,904**	**$ 1,276,557**

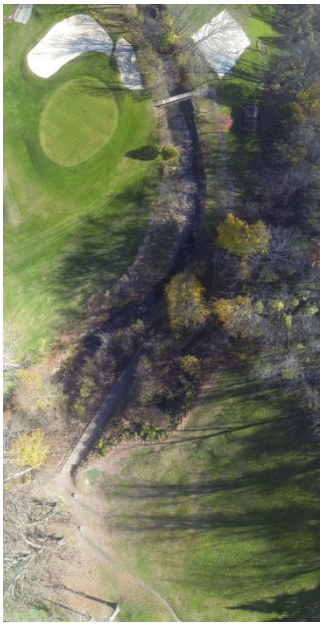
GENERAL FUND

RECREATION

SUMMARY

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Recreation Expenditures					
Personal Services	$ 288,883	$ 317,633	$ 375,478	$ 341,762	$ 389,454
Contractual Services	258,852	284,656	268,700	323,500	334,400
Commodities	44,360	41,781	46,650	46,650	46,150
Distributed Costs	41,417	63,189	68,663	68,060	71,446
Total Recreation Expenditures	**$ 633,512**	**$ 707,259**	**$ 759,491**	**$ 779,972**	**$ 841,450**

RECREATION AND LEISURE SERVICES OVERVIEW



The Department of Recreation and Leisure Services is responsible for the recreational programming, playground enhancements, park planning, facility management, athletic field management, community group management, as well as community outreach for more than 20,000 residents. As the steward of these valuable community assets, the department maintains these properties/organizations to protect the public investment, and to provide safe, fun, and educational quality leisure time opportunities that enhance the quality of life within the community.

In 2009, the Recreation Department opened a 90,000 square foot Community & Recreation Center (C&RC) serving both residents and non-residents. The operation of this facility depends on revenues from membership fees and other program-related revenue. The revenue and expenses associated with the C&RC are accounted for in a separate enterprise fund. The recreation and leisure services appropriations in the General Fund consist of those costs that do not originate from the C&RC. Please refer to the *"Boyce Mayview Community & Recreation Center Fund"* in the "*Enterprise Funds"* section for detailed information on the C&RC operations.

PROGRAM AREAS SERVED

Preschool, Youth and Teen

Children of all ages face many challenges in society. Community programs are structured to combat the threats of poorly functioning families, drugs and alcohol, poorly managed screen time (television, computer, and cell phones), unhealthy food and drink, and physical inactivity. Community programs serve youths and teens through a variety of activities designed to help young people thrive and reach their fullest potential.

Summer Camp Program

Revering nature serves as the foundation for community programs summer camp programs for ages 3-18. Camp programs are educational, and also promote mental development, physical well-being, social growth, and respect for the environment.

Family

Family programs provide children and their parents with activities that foster understanding and companionship. These programs are planned to bring groups of families together in a supportive environment. Through community programs, parents can learn from each other and children in an enjoyable way.

Community Program Youth and Adult Sports

Youth sports programs create opportunities to demonstrate and teach character values. All children participate equally in sports leagues and clinics where special emphasis is placed on building confidence, self-esteem, teamwork, fitness, and skills. Youth sports include basketball, football, soccer, lacrosse, martial arts, tennis, and golf. Adult sports create opportunities for men and women to recreate, build, and maintain fitness through well-organized and safe programs including basketball, platform tennis, tennis, swimming, volleyball, bocce, and scuba.

Older Adults Program

Community programs for older adults utilize a three-pronged approach in working with seniors involving health and wellness activities, social activities, and opportunities for volunteerism.

DEPARTMENT EXPENDITURES

Recreation Expenditures 01-50-501-500 TO 01-50-545-500	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Personal Services					
101 Full-Time Wages	$ 66,416	$ 69,689	$ 103,800	$ 78,000	$ 99,770
120 Part-Time Wages	169,926	188,606	197,650	196,000	214,950
162 Group Life Insurance	273	320	400	400	425
163 Medical Insurance	17,038	19,649	26,800	24,000	28,000
164 Workers' Compensation	11,787	13,699	13,866	13,050	12,558
166 Pension Costs	4,798	5,264	8,700	7,900	8,200
167 Long-term Disability Insurance	136	155	200	200	225
168 Post Retirement Plan	600	650	1,000	1,250	1,250
198 Social Security Expense	17,909	19,601	23,062	20,962	24,076
Total Personal Services	$ 288,883	$ 317,633	$ 375,478	$ 341,762	$ 389,454
Contractual Services					
220 Liability Insurance	$ 28,637	$ 32,112	$ 34,600	$ 36,500	$ 39,200
230 Association Dues	965	335	2,000	2,000	2,000
231 Travel & Conference Expense	688	1,818	2,500	2,500	2,500
241 Natural Gas	54,453	43,930	61,100	65,500	72,100
242 Electricity	16,206	14,594	20,000	20,000	21,000
243 Telephone	4,981	1,805	1,500	1,500	1,600
261 Rental Charges-Transportation	3,510	3,527	6,000	4,500	5,000
275 Printing & Duplicating	-	-	6,500	6,500	6,500
278 Postage	-	-	2,000	-	-
279 Self Supporting Programs	141,772	182,970	120,000	175,000	175,000
290 Other Contractual Services	7,640	3,565	12,500	9,500	9,500
Total Contractual Services	$ 258,852	$ 284,656	$ 268,700	$ 323,500	$ 334,400

DEPARTMENT EXPENDITURES (Continued)

Recreation Expenditures 01-50-501-500 TO 01-50-545-500	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Commodities					
301 Expendable Office Supplies	$ 241	$ -	$ 1,500	$ 1,500	$ 1,500
326 Recreation Supplies	39,700	41,100	43,650	43,650	43,150
328 Parks Maintenance Supplies	3,633	89	500	500	500
390 Other Supplies	786	592	1,000	1,000	1,000
Total Commodities	$ 44,360	$ 41,781	$ 46,650	$ 46,650	$ 46,150
Distributed Costs					
601 Dist. Vehicle Costs	$ 3,877	$ 3,957	$ 3,396	$ 3,339	$ 3,456
602 Dist. Data Processing Costs	37,540	59,232	65,267	64,721	67,990
Total Distributed Costs	$ 41,417	$ 63,189	$ 68,663	$ 68,060	$ 71,446
Total Recreation Expenditures	**$ 633,512**	**$ 707,259**	**$ 759,491**	**$ 779,972**	**$ 841,450**

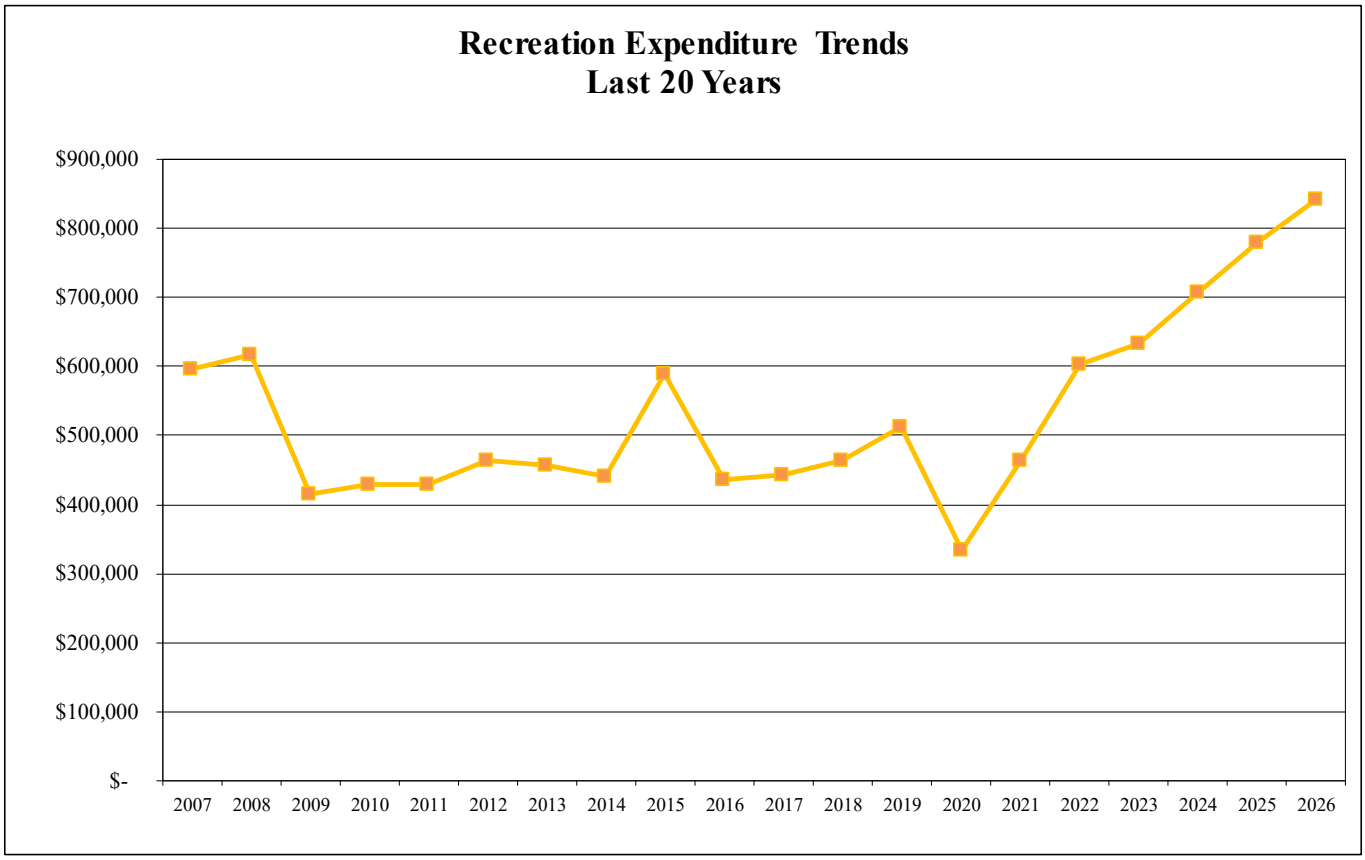
BUDGETARY COMMENT

Appropriations for Recreation & Leisure Services are budgeted to increase in 2026 by $81,959, or 10.79%. The large increase is mostly within the Contractual Services area which reflects the growing popularity of certain Recreation programs. The heavier demand for program participation requires more investment. But that investment is rewarded with higher revenues. The 2026 Budget for Recreation program revenues is $91,050 higher than 2025, so it completely offsets this expenditure increase.

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SUPPLEMENTARY INFORMATION

The average annual cost increase of Recreation expenditures over the last 20 years is 3.24%.



General Fund Revenue Breakdown

How much tax revenue does it take to operate the Recreation Department?

Net Expenditures*			***$36,153***
How many real estate tax mills?		**-**	**$13,258**
Earned Income Tax per $100?	**$**	**0.15**	**$18,890**
Percentage of Other Taxes?		**0.02%**	**$4,005**

**Net Expenditures are the total expenditures for the department less direct applicable funding streams such as department specific fees.*

GENERAL FUND

RECREATION

ADMINISTRATION

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Administration Expenditures					
Personal Services	$ 105,957	$ 114,598	$ 162,707	$ 130,767	$ 158,060
Contractual Services	35,271	36,070	52,100	49,000	51,800
Commodities	2,497	632	3,500	3,500	3,500
Distributed Costs	41,417	63,189	68,663	68,060	71,446
Total Administration Expenditures	**$ 185,142**	**$ 214,489**	**$ 286,970**	**$ 251,327**	**$ 284,806**

RECREATION ADMINISTRATION OVERVIEW

The Department of Recreation and Leisure Services was established in 1988 when the departments of Public Works and Parks & Recreation were reorganized. All park, forestry, and school grounds maintenance services performed by Public Works employees are now accounted for by the Department of Public Works. All recreation programming is included in the Department of Recreation and Leisure Services. This reorganization has improved the efficiency of maintenance, planning, and staffing. The Department of Recreation and Leisure Services is responsible for the operation and supervision of the following programs:

Aerobics, Dance & Exercise	Older Adults Program	Summer Playground
Baseball Program	Soccer Program	Tennis Program
Basketball Program	Softball League	Youth Development
Golf Lesson Program	Summer Music Program	Various recreational activities

The Department of Recreation and Leisure Services also maintains schedules of Township facility use such as meeting rooms, ball fields, and the McLaughlin Run Activity Center on McLaughlin Run Road.

2025 DEPARTMENT ACCOMPLISHMENTS

- Continued collaboration with community organizations such as the USCSD, USCAA, and community volunteer groups to enhance the opportunity and quality of life for USC residents.
- Completed a successful sixth year of Camp St. Clair with a 59% staff retention rate, reducing recruitment and training costs.
- Addition of a new seasonal Stuff-A-Pal program which sells out each time it has been offered.
- Increased attendance at United Senior Citizens of Upper St. Clair meetings, supporting continued program viability and participation-driven revenue.
- Supported four large-scale community events: Bethel/St. Clair Evening Rotary Annual Egg Hunt, for which the department provides assistance; Community Day, once again partnering with the School District to encourage community spirit, unity, and participation; the Monster Hunt at Boyce Mayview Park, which had 600+ attendees; and Bounty Fall Fest, which continued to be a very popular festival with over 2,000 attendees in 2025.
- Completed a successful outdoor tennis and golf season where players could enjoy the recreational and wellness benefits of both activities, including significant usage by resident Silver Card holders.

2026 DEPARTMENT GOALS AND OBJECTIVES

- Continue to build upon community programs successes and the implementation of a part-time staff structure with strong yearly retention in program staff.
- Continue to partner with other community entities to offer events and programming that promote unity and wellness.
- Find new contractors for programs as well as specialty summer camps.
- Increase Camp St. Clair revenue through the addition of an occasional evening program.
- Focus on staff training in the summer to better foster year-round employees to share with all departments.

COMPREHENSIVE PLAN GOALS

The Township's Comprehensive Plan, which is updated every ten years, consists of goals and objectives for the community over the next decade. Following is a list of goals included in the 2025-2035 Comprehensive Plan that identify the Recreation Department as having a specific role. The figure in parenthesis is a reference to the goal number which is tied to the table found in the Comprehensive Plan summarized in Section 3 of this budget document (Long-Term Financial Planning). The status of each goal can also be found in Section 3 of this budget document.

- Foster community pride and resilience. (A-2)
- Update, enhance, and maintain the Township's existing parks as needed, including playground equipment, restrooms, picnic pavilions, fields, etc. (B-1)
- Improve, enhance, and modernize the Recreation Center. (B-2)
- Maintain the Township's existing recreational facilities so that they continue to serve as quality recreational assets to the community. (B-3)
- Enhance and improve multi-modal connectivity throughout the Township. (C-3)
- Enhance and improve multi-modal connectivity to regional places and destinations that are beyond the boundaries of Upper St. Clair. (C-4)

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DEPARTMENT STATISTICS AND BENCHMARKS

COMMUNITY PROGRAM STATISTICS	2021	2022	2023	2024	Oct-25
Rental Permits					
McLaughlin Run Activity Center (MAC)	227	395	443	290	301
% USCAA / Township Organizations	*29%*	*58%*	*75%*	*63%*	*62%*
% Private Party	*56%*	*37%*	*27%*	*29%*	*30%*
% School District	*15%*	*5%*	*6%*	*8%*	*8%*
Boyce Mayview Pavilion	64	97	85	87	98
% USCAA / Township Organizations	*14%*	*62%*	*56%*	*53%*	*61%*
% Private Party	*73%*	*36%*	*39%*	*45%*	*39%*
% School District	*13%*	*2%*	*5%*	*2%*	*0%*
Township Fields		2,060	1,944	1,237	1,940
% USCAA / Township Organizations	*92%*	*92%*	*97%*	*89%*	*91%*
% Private Party	*0%*	*1%*	*0%*	*0%*	*0%*
% School District	*8%*	*7%*	*3%*	*11%*	*9%*
Boyce Mayview Fields		861	930	964	963
% USCAA / Township Organizations	*83%*	*87%*	*89%*	*84%*	*86%*
% Private Party	*15%*	*2%*	*1%*	*15%*	*1%*
% School District	*15%*	*11%*	*10%*	*1%*	*13%*
Program Registrations (estimated)					
Total Registrations	3,745	6,511	5,495	6,540	7,237
% Resident	75%	75%	80%	80%	75%
% Non Resident	25%	25%	20%	20%	25%
Camp St. Clair Registrations	2,503	2,839	2,107	1,442	1,496
Preschool/Youth Enrichment Registrations	272	1,120	1,590	1,572	1,661
Adult Sports (Volleyball, Basketball, Pickleball)	-	1,124	348	1,658	1,480
Older Adults Trips and Monthly Programs	496	1,310	1,450	1,868	2,600
Tennis and Golf Programs (estimated)					
Outdoor / Indoor Bubble *(up to 4 people per permit)* *	144	145	191	176	135
# Hours - Upper St. Clair Different Strokes Tennis League	975	616	1,218	624	616
# Hours - Upper St Clair Tennis Development Program	1,268	7,081	2,927	2,639	3,641
Paddle Tennis *(includes permits and match fees)*	66	101	48	67	114
Golf Permits *(effective 2021)*	34	97	198	139	95

- $702,000 is budgeted to be collected from program revenue in 2026.
- Program areas include Adult, Family, Preschool, Senior, Teen, and Youth.
- Large community-wide events include USC Community Day, USC Flea Market, Easter Egg Hunt, Bounty at Boyce Mayview Park, Arts & Chocolate, and Holidays at the C&RC.

DEPARTMENT STATISTICS AND BENCHMARKS (continued)

Parks and Facilities

The Township of Upper St. Clair has 15 parks covering 747 acres and several facilities including:

- 3-Hole Golf Course
- Baker Park
- Beadling Soccer Fields
- Boyce Mayview Park and Athletic Fields
- Brookshire Park
- Byrnwick Park
- Clair Park
- Community Rooms
- Community & Recreation Center
- Gilfillan Park
- Hays Park
- Johnson Park
- Marmion Field
- McLaughlin Run Activity Center
- Memorial Garden
- Morton Field Complex
- Municipal Tennis Court
- Ravine Park
- Tustin Park
- Wiltshire Park

Community Organizations

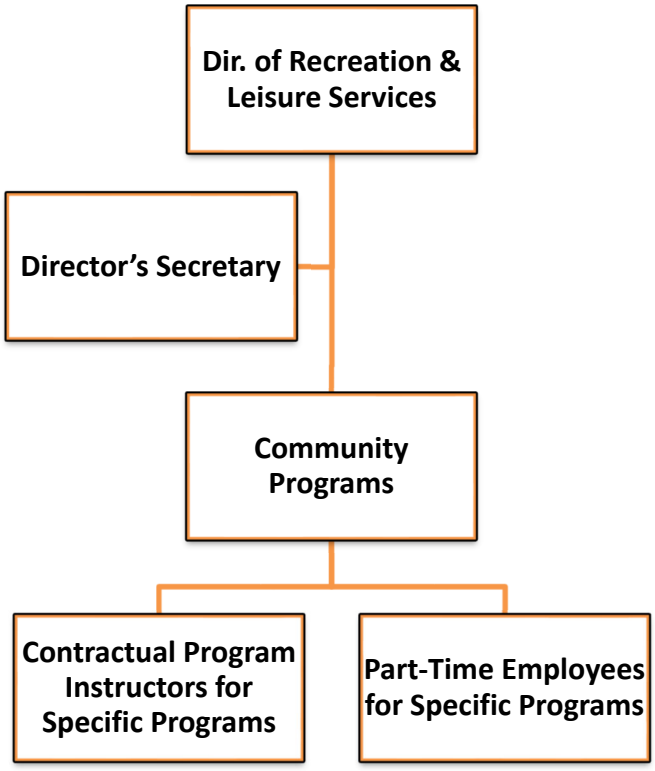
The following is a list of community organizations that the Department assisted or coordinated with during 2025:

- 1830 Log House Committee
- Allegheny Health Dept.
- Athletes Taking Action
- Baker Elementary
- Bethel Park/St. Clair Rotary
- Boyce Road Gardeners
- Community Foundation of USC
- Council of Republican Women
- Different Strokes Tennis Club
- Eisenhower Elementary
- Friends of the Library
- Ft. Couch Middle School
- Hastings Village Homeowners
- Hidden Valley Homeowners
- Lower Chartiers Watershed
- Miracle League of the South Hills
- Montclair Homeowners
- Odyssey of the Mind
- Pacer Track Club
- Parks and Recreation Board
- Pineview Condominium Association
- Police Department Training
- Primary and General Elections
- PTA Council
- Sky Ridge Homeowners
- Streams Elementary
- Tall Trees Homeowners
- Tri-Community South EMS
- Trotwood Garden Club
- U.S. Postal Service
- USC Boy Scouts, Cub Scouts, Tiger Cubs
- USC Citizens for Land Stewardship
- USC Coral Boosters
- USC Crew Boosters
- USC Democratic Committee
- USC Fly Fishing
- USC Football Boosters
- USC Founders Group
- USC Girl Scouts,
- USC Historical Society
- USC Hockey Club
- USC HS Band Parents/Luminaries
- USC HS Football
- USC HS Girls Basketball
- USC HS Marching Band
- USC HS Musical
- USC HS Swim Team
- USC HS Thespians
- USC League for the Arts/Sugar Plum Shop
- USC Library
- USC Lions Club
- USC Newcomers Club
- USC Public Works
- USC Republican Committee
- USC Republican Forum
- USC School District
- USC Senior Citizens
- USC Stroke Survivors
- USC Swim Club
- USC Volleyball Boosters
- USC Women's Club
- USC Youth Cheerleaders
- USCAA Baseball
- USCAA Football
- USCAA Lacrosse
- USCAA Soccer
- USCAA Softball
- USCAA Travel Soccer
- USCAA Wrestling
- Welcome Wagon of USC
- Woodland Hills Swim Club

DEPARTMENT ORGANIZATIONAL STRUCTURE

The proposed authorized personnel responsible for programs and services for the Recreation and Leisure Services Department for 2026 are listed below.

Position Title	Pay Grade	Minimum	Maximum	2026 Positions
Director of Recreation & Leisure Services	11	$98,300	$163,900	1
Senior Strategic Advisor, Recreation & Leisure	9	$82,600	$137,800	1
Community Programs Coordinator	3	$46,400	$69,800	1
Secretary to the Director of Recreation	2	$40,600	$61,000	1
Total				**4**



Budgetary Allocations

Certain Township employees have responsibilities outside of their primary department. A budgetary allocation for recreation employee's wages and benefits has been made as follows:

Position Title	General Fund	C&RC Fund	BM RAD
Director of Recreation and Leisure Services	25.0%	75.0%	n/a
Senior Strategic Advisor, Recreation & Leisure	25.0%	75.0%	n/a
Community Programs Coordinator	50.0%	50.0%	n/a
Secretary to the Director of Recreation	25.0%	70.0%	5.0%

GENERAL FUND

RECREATION

PROGRAM SUMMARY

DEPARTMENT EXPENDITURES

Administration Expenditures 01-50-501-500???-000	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Personal Services					
101 Full-Time Wages	$ 66,416	$ 69,689	$ 103,800	$ 78,000	$ 99,770
162 Group Life Insurance	273	320	400	400	425
163 Medical Insurance	17,038	19,649	26,800	24,000	28,000
164 Workers' Compensation	11,787	13,699	13,866	13,050	12,558
166 Pension Costs	4,798	5,264	8,700	7,900	8,200
167 Long-term Disability Insurance	136	155	200	200	225
168 Post Retirement Plan	600	650	1,000	1,250	1,250
198 Social Security Expense	4,909	5,172	7,941	5,967	7,632
Total Personal Services	$ 105,957	$ 114,598	$ 162,707	$ 130,767	$ 158,060
Contractual Services					
220 Liability Insurance	$ 28,637	$ 32,112	$ 34,600	$ 36,500	$ 39,200
230 Association Dues	965	335	2,000	2,000	2,000
231 Travel & Conference Expense	688	1,818	2,500	2,500	2,500
243 Telephone	4,981	1,805	1,500	1,500	1,600
275 Printing & Duplicating	-	-	6,500	6,500	6,500
278 Postage	-	-	2,000	-	-
290 Other Contractual Services	-	-	3,000	-	-
Total Contractual Services	$ 35,271	$ 36,070	$ 52,100	$ 49,000	$ 51,800
Commodities					
301 Office Supplies	$ 241	$ -	$ 1,500	$ 1,500	$ 1,500
326 Recreation Program Supplies	1,470	40	1,000	1,000	1,000
390 Other Supplies	786	592	1,000	1,000	1,000
Total Commodities	$ 2,497	$ 632	$ 3,500	$ 3,500	$ 3,500
Distributed Costs					
601 Dist. Vehicle Costs	$ 3,877	$ 3,957	$ 3,396	$ 3,339	$ 3,456
602 Dist. Data Processing Costs	37,540	59,232	65,267	64,721	67,990
Total Distributed Costs	$ 41,417	$ 63,189	$ 68,663	$ 68,060	$ 71,446
Total Administration Expenditures	**$ 185,142**	**$ 214,489**	**$ 286,970**	**$ 251,327**	**$ 284,806**

BUDGETARY COMMENT

Funds requested for Recreation Administration are $2,164, or 0.8% less than appropriated in 2025. A variety of minor increases and decreases contribute to this change.

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Program Expenditures					
Personal Services	$ 182,926	$ 203,035	$ 212,771	$ 210,995	$ 231,394
Contractual Services	223,581	248,586	216,600	274,500	282,600
Commodities	41,863	41,149	43,150	43,150	42,650
Total Program Expenditures	**$ 448,370**	**$ 492,770**	**$ 472,521**	**$ 528,645**	**$ 556,644**

RECREATION PROGRAMS OVERVIEW

All recreation program expenses, except outdoor tennis court maintenance and golf course maintenance (Public Works), are budgeted as part of recreation programs, but staff coordination for these two programs are managed by the Recreation Department. Total recreation program expenses for 2026 are $556,644. Anticipated fees generated by these programs are $702,000. Thus, recreation programs are fully supported by fees.

Program Expenditures 01-50-502-500 TO 01-50-530-500	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Personal Services					
120 Part-Time Wages	$ 169,926	$ 188,606	$ 197,650	$ 196,000	$ 214,950
198 Social Security Expense	13,000	14,429	15,121	14,995	16,444
Total Personal Services	$ 182,926	$ 203,035	$ 212,771	$ 210,995	$ 231,394
Contractual Services					
241 Natural Gas	$ 54,453	$ 43,930	$ 61,100	$ 65,500	$ 72,100
242 Electricity	16,206	14,594	20,000	20,000	21,000
260 Rental Charges-Transportation	3,510	3,527	6,000	4,500	5,000
279 Self Supporting Programs	141,772	182,970	120,000	175,000	175,000
290 Other Contractual Services	7,640	3,565	9,500	9,500	9,500
Total Contractual Services	$ 223,581	$ 248,586	$ 216,600	$ 274,500	$ 282,600
Commodities					
326 Recreation Supplies	$ 38,230	$ 41,060	$ 42,650	$ 42,650	$ 42,150
328 Parks Maintenance Supplies	3,633	89	500	500	500
Total Commodities	$ 41,863	$ 41,149	$ 43,150	$ 43,150	$ 42,650
Total Program Expenditures	**$ 448,370**	**$ 492,770**	**$ 472,521**	**$ 528,645**	**$ 556,644**

SUMMER PLAYGROUND (CAMP ST. CLAIR) PROGRAM

Camp St. Clair provides seven weeks of supervised activity during the summer months to students in grades one through six. Activities include arts and crafts, films, child performances, and the Summer Pathfinder School for exceptional children.

Summer Playground Expenditures 01-50-511-500???-000	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Personal Services					
120 Part-Time Wages	$ 123,607	$ 137,709	$ 144,000	$ 144,800	$ 161,400
198 Social Security Expense	9,456	10,535	11,016	11,077	12,347
Total Personal Services	$ 133,063	$ 148,244	$ 155,016	$ 155,877	$ 173,747
Contractual Services					
290 Other Contractual Services	$ -	$ 765	$ 1,000	$ 1,000	$ 1,000
Total Contractual Services	$ -	$ 765	$ 1,000	$ 1,000	$ 1,000
Commodities					
326 Recreation Program Supplies	$ 13,310	$ 13,701	$ 14,500	$ 15,000	$ 14,500
Total Commodities	$ 13,310	$ 13,701	$ 14,500	$ 15,000	$ 14,500
Total Summer Playground Expenditures	**$ 146,373**	**$ 162,710**	**$ 170,516**	**$ 171,877**	**$ 189,247**
Estimated Revenue					
011 Summer Program Fees	**$ 161,700**	**$ 193,948**	**$ 193,450**	**$ 230,000**	**$ 257,000**
Percent Fee Supported					**136%**

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OLDER ADULTS PROGRAM

The Upper St. Clair Older Adults program was initiated in the spring of 1975. At that time, it was funded on an experimental basis by Federal Revenue Sharing monies. The program was an unqualified success with a 400% increase in participation by the end of 1975. Because of the success of the 1975 experimental program, beginning in 1976 the program was funded through the General Fund. Approximately 125 older adults participate in the program on a regular basis. Township staff coordinates the program.

The schedule of programs includes films, arts and crafts lessons, lectures, card tournaments, pool, ping-pong, field trips, and a weekly luncheon program. Program offerings include Driver Education for Older Adults, Shakespeare Seminars, Seniors at Leisure Series (including Brain Fitness), Art Experience, Entertainment Day, and Card and Game Day. Months into the Pandemic, staff found new ways to serve the senior population with Friday Outdoor Picnics, and pickleball.

Older Adults Program Expenditures 01-50-513-500???-000	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Personal Services					
120 Part-Time Wages	$ 8,916	$ 9,197	$ 9,500	$ 9,100	$ 9,300
198 Social Security Expense	682	704	727	696	711
Total Personal Services	$ 9,598	$ 9,901	$ 10,227	$ 9,796	$ 10,011
Contractual Services					
260 Transportation Expense	$ 3,510	$ 3,527	$ 6,000	$ 4,500	$ 5,000
Total Contractual Services	$ 3,510	$ 3,527	$ 6,000	$ 4,500	$ 5,000
Commodities					
326 Recreation Program Supplies	$ 19,707	$ 18,282	$ 23,000	$ 23,000	$ 23,000
Total Commodities	$ 19,707	$ 18,282	$ 23,000	$ 23,000	$ 23,000
Total Older Adults Program Expenditures	**$ 32,815**	**$ 31,710**	**$ 39,227**	**$ 37,296**	**$ 38,011**
Estimated Revenue					
013 Older Adults	**$ 7,470**	**$ 3,806**	**$ 4,000**	**$ 4,000**	**$ 4,000**
Percent Fee Supported					**11%**

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TENNIS BUBBLE/PADDLE TENNIS PROGRAM

The Township's three tennis bubbles provide tennis play during the months of October through April. Participants purchase a fixed hour each week for the season.

Tennis Bubble/Paddle Tennis Exp. 01-50-521-500???-000	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Personal Services					
120 Part-Time Wages	$ 25,109	$ 26,052	$ 27,500	$ 25,000	$ 26,400
198 Social Security Expense	1,921	1,993	2,104	1,913	2,020
Total Personal Services	$ 27,030	$ 28,045	$ 29,604	$ 26,913	$ 28,420
Contractual Services					
241 Natural Gas	$ 54,453	$ 43,930	$ 61,100	$ 65,500	$ 72,100
242 Electricity	16,206	14,594	20,000	20,000	21,000
Total Contractual Services	$ 70,659	$ 58,524	$ 81,100	$ 85,500	$ 93,100
Commodities					
328 Parks Maintenance Supplies	$ 3,633	$ 89	$ 500	$ 500	$ 500
Total Commodities	$ 3,633	$ 89	$ 500	$ 500	$ 500
Total Tennis Bubble/Paddle Tennis Exp.	**$ 101,322**	**$ 86,658**	**$ 111,204**	**$ 112,913**	**$ 122,020**
Estimated Revenue					
021 Tennis Bubble Fees	**$ 125,077**	**$ 133,510**	**$ 119,500**	**$ 119,500**	**$ 125,500**
Percent Fee Supported					**103%**



YOUTH BASKETBALL PROGRAMS

Winter and summer basketball programs are offered in order to teach basketball fundamentals and provide opportunities for organized play.

Youth Basketball Expenditures 01-50-523-500???-000	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Personal Services					
120 Part-Time Wages	$ -	$ 536	$ 1,850	$ 1,850	$ 1,850
198 Social Security Expense	-	41	142	142	142
Total Personal Services	$ -	$ 577	$ 1,992	$ 1,992	$ 1,992
Commodities					
326 Recreation Program Supplies	$ -	$ -	$ 500	$ -	$ -
Total Commodities	$ -	$ -	$ 500	$ -	$ -
Total Youth Basketball Expenditures	**$ -**	**$ 577**	**$ 2,492**	**$ 1,992**	**$ 1,992**
Estimated Revenue					
023 Youth Basketball	**$ 7,448**	**$ -**	**$ -**	**$ -**	**$ -**
Percent Fee Supported					**0%**

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MISCELLANEOUS SELF-SUPPORTING PROGRAMS

The Recreation Department administers many other programs that are not accounted for separately within the budget due to their activity being generally smaller than that of most programs described on the preceding pages of this document. Such programs are instead reported collectively within this miscellaneous category. Most of these programs fully support their costs with the amount of revenue they generate. The programs in this category include, but are not limited to aerobics/dance classes, summer soccer, softball, golf lessons, summer music, and instructional baseball.

Self Supporting Programs Expenditures 01-50-522-500???-000	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Personal Services					
120 Part-Time Wages	$ 12,294	$ 15,112	$ 14,800	$ 15,250	$ 16,000
198 Social Security Expense	941	1,156	1,132	1,167	1,224
Total Personal Services	$ 13,235	$ 16,268	$ 15,932	$ 16,417	$ 17,224
Contractual Services					
279 Self Supporting Programs	$ 141,772	$ 182,970	$ 120,000	$ 175,000	$ 175,000
290 Other Contractual Services	7,640	2,800	8,500	8,500	8,500
Total Contractual Services	$ 149,412	$ 185,770	$ 128,500	$ 183,500	$ 183,500
Commodities					
326 Recreation Program Supplies	$ 5,213	$ 9,077	$ 4,650	$ 4,650	$ 4,650
Total Commodities	$ 5,213	$ 9,077	$ 4,650	$ 4,650	$ 4,650
Total Self Supporting Prog. Expenditures	**$ 167,860**	**$ 211,115**	**$ 149,082**	**$ 204,567**	**$ 205,374**
Estimated Revenue					
022 Miscellaneous Self Supporting	**$ 220,573**	**$ 256,536**	**$ 235,000**	**$ 250,000**	**$ 250,000**
Percent Fee Supported					**122%**

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GENERAL FUND

LIBRARY

SUMMARY

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Administration Expenditures					
Personal Services	$ 596,450	$ 632,948	$ 836,579	$ 732,201	$ 807,810
Contractual Services	12,386	14,779	17,550	15,911	18,700
Commodities	107,833	95,121	144,150	130,650	147,150
Distributed Costs	34,019	45,048	46,889	46,884	48,951
Total Administration Expenditures	**$ 750,688**	**$ 787,896**	**$ 1,045,168**	**$ 925,646**	**$ 1,022,611**

DEPARTMENT OVERVIEW



The Library is primarily funded by the Township, but certain expenses are partially offset by a state aid public library subsidy, funding from the Allegheny County Regional Assets Fund (ARAD), and revenues generated by fees and fines. The Friends of the Library also contribute to special library purchases and programs. The Library is a member of the Allegheny County Library Association (ACLA). For information about ARAD, please see the "*Special Revenue Funds"* section of the budget.

Library Materials

The circulating physical collection includes approximately 60,000 cataloged items for children, teens, and adults. Books, large print materials, magazines, audiovisual items such as DVDs, audiobooks, and music CDs, are available. There are puzzles for children and board games for adults. Downloadable e-books, e-magazines, e-audio, and e-video are also available with a library card. The catalog is available on the Internet at http://librarycatalog.einetwork.net, and patrons may view their account to renew items on loan, request new materials, and pay fines online. In recent years, the Library joined with other ACLA libraries to introduce a mobile app which is available on both Apple and Android platforms.

Library Services

The Library connects people with information through services such as personal reference help, answering questions, book recommendations and reviews, and staff facilitated interlibrary loans. Computers equipped with Microsoft Office products connect users to the world of digital information. The Library provides free, public Wi-Fi access, and printing is possible from adult computers and personal devices. The Library computers are equipped with assistive technology software. Magic, a screen enlargement program, enables users to enlarge the screen up to 20 times the normal display size. JAWS synthesizes speech for "screen reading" to read words displayed on-screen aloud to patrons who are visually impaired. Multi-language software is also on every desktop computer, allowing users to both read and write in other languages. A large-print keyboard is also available. A photocopier, scanner, and 3-D printer are all available for patron use at the Library. The Library has five available study rooms for patrons as well as a multipurpose room that is available for non-profit community group meetings. Room access can be requested through the Library's website.

DEPARTMENT OVERVIEW (Continued)



Library Programs & Activities

The Library aims to provide numerous activities for children and youth, including infant, toddler, and preschool story times, after-school programs; summer reading programs; special events; and a teen volunteer program. Outreach programs are offered to classes in area nursery and preschools. Collaborative and outreach services are provided to the Community & Recreation Center at Boyce-Mayview Park. The Playroom, in the Children's Department, provides developmentally appropriate materials for young children.

The Library is a fully participating member of the Allegheny County Electronic Information Network (eiNetwork), providing registered patrons with access to materials in all County libraries. The Library also participates in the ACCESS PA Statewide Library Card Program, which enables patrons to borrow materials from all participating libraries in Pennsylvania.

2025 DEPARTMENT ACCOMPLISHMENTS

- The Library was an honorable mention in the annual Architectural Issue of Library Journal magazine. This distinction was made due to the recent renovations that have taken place in the library.
- The Library was prominently featured in the July 2025 cover story for Library Journal. This issue highlighted the partnership between the Library and the Township's Recreation and Leisure Services Department. This partnership takes the form of a permanent story walk at the Township's Recreation Center, a Pool Book Club, attendance at Recreation-sponsored events such as the Fall Bounty Festival, and the presence of Library staff at summer camps.
- The Library was host to a discussion by Pulitzer Prize winning author Dr. Etta Fields-Black who discussed her award-winning book, Combee, which is about Civil War heroism of Harriet Tubman.
- The Pittsburgh Symphony performed at a library-arranged appearance at Boyce Middle School to commemorate their annual Day of Music in Upper St. Clair.
- The Allegheny County/Penn State Master Gardeners held a monthly series of plant-oriented programs at the library in the early spring.
- The Library organized and hosted a South Hills Author Talk, where four local fiction authors read from their works, took questions from the audience, discussed their writing methodology and highlighted their newest titles.
- The Library was awarded an Arts Grant from the Community Foundation of Upper St. Clair to purchase new shelving for the audiovisual area of the Library. In addition to the shelves, two new screens to be used for library programming announcements, visual features and installations were funded.
- Authors Judge Ronald Arnoni and Brad Killmeyer spoke about their book Navigating Your Path to Success at an engagement at the Library.
- The Library gave various talks and appearances at the Upper St. Clair Senior Group's weekly luncheons. One such engagement was an invitation to the Group's 50-year anniversary lunch.
- The Library hosted the Upper St. Clair Township's Martin Luther King Jr. Day of Service in conjunction with the Department of Recreation and Leisure Services in January.

2025 DEPARTMENT ACCOMPLISHMENTS (continued)

- Craft and art-related programs became more popular than ever in 2025, and programs included our regularly scheduled "Try it Tuesday" events, hand painting 3D printed pumpkins, air dry clay ornaments, junk journaling, and a Craft Buffet mixed-media program.
- Game programs continued such as Bunco, bingo, mahjongg, and card games.
- Social media was reevaluated for a more consistent look in order to streamline library feeds with Township feeds. The Library is also working to use interactive tools on its social media sites such as reels and videos.
- The Library collaborated with each Township department in 2025, partnerships which took many forms from mutual programming to grant applications.
- The Kids and Teens Library continued to offer "Books Before" initiatives. These very popular milestone achievement goals are available for all ages of young patrons. Kindergarteners, babies and toddlers are challenged to read 1,000 books before kindergarten. Kindergarten to fourth grade patrons may complete 500 books before middle school, fifth to eighth graders can read 100 books before high school, and high schoolers are tasked with reading 50 books before graduation with this initiative. Those who complete any of these milestones receive an award and prize.
- Children's Library staff worked with the Township's Fire and Police Departments to coordinate an Emergency Services Day, where kids could visit the Library event table and interact with Fire, Police, and EMS Staff, tour the fire facility, and sit in fire trucks, ambulances, and police vehicles. A similar program was held with Public Works vehicles on a different date.
- The Library organized a group of teen volunteers to act as guides for a giant, interactive Candyland game which meandered through the Adult and Children's areas of the Library.
- Paws for Reading, where kids can read to therapy dogs, was reprised, rebranded to "Canine Connections", and continued in 2025, making it one of the Library's most popular programs.
- Weekly "Make a Mess in Municipal Park" programs were held during the summer of 2025, where kids and families could partake in outdoor art activities using fun craft supplies.
- The Kids and Teen Summer Reading Club attracted 914 participants from age 0-17.
- Off-site passive programming such as the Story Stroll at Boyce-Mayview Park and Code Crackers at Wiltshire Park attracted much fanfare, examples of "bringing the library to the people" in a non-brick and mortar setting.

2026 DEPARTMENT GOALS AND OBJECTIVES

- To continue to offer our residents and patrons a superior library experience through collections, programming, and outstanding facilities.

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DEPARTMENT STATISTICS AND BENCHMARKS

Library Performance Statistics

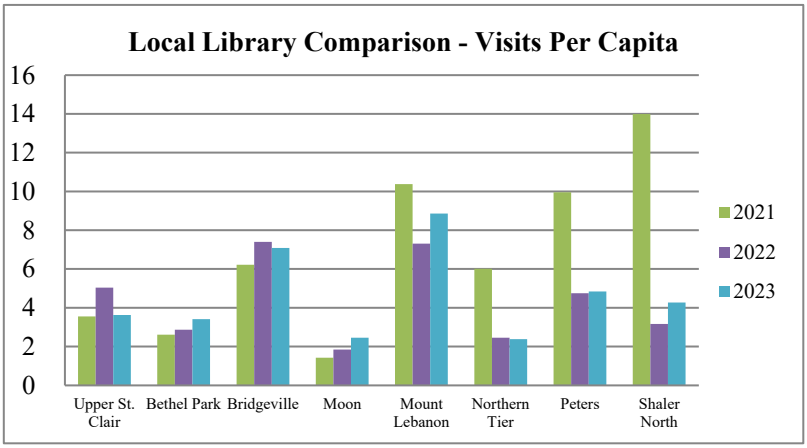
The following libraries are similar to Upper St. Clair in both their population and economic circumstances.

Library Statistics and Service Measures Compared with Local Area Libraries

Data from Institute of Museum and Library Services, Public Library Survey Fiscal Year 2023

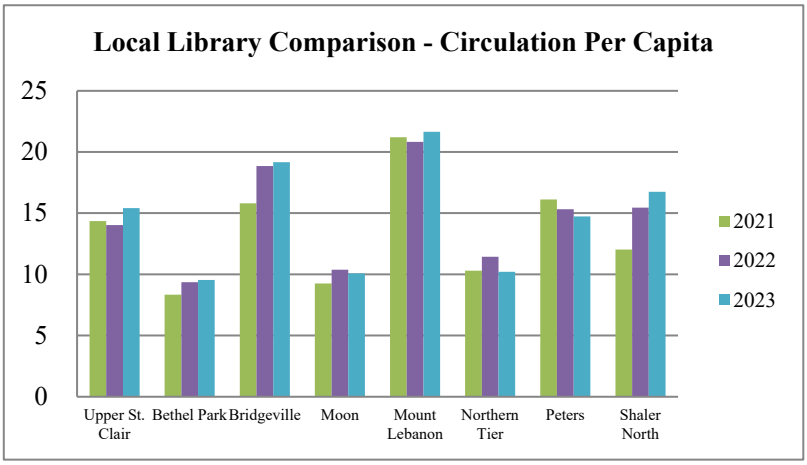
Library	Population of Service Area	Avg Hours Open Weekly	Total Staff (FTE equiv)	Physical Collection Size	Circulation	Library Visitors	Total Library Programs	Total Program Attendance	Internet Terminals
Upper St. Clair	21,160	47	12.83	55,681	325,924	76,693	608	14,827	8
Bethel Park	33,577	55	17.71	84,577	320,235	114,528	1,623	33,696	17
Bridgeville	4,804	48	7.40	19,479	92,042	34,040	1,047	16,883	13
Moon	27,240	53	6.50	54,778	274,553	66,810	810	66,799	10
Mount Lebanon	34,075	66	24.79	138,338	737,330	301,832	1,331	24,700	34
Northern Tier	26,633	53	12.58	73,904	271,630	63,320	836	17,291	20
Peters	22,946	56	14.96	104,349	338,094	110,992	856	16,813	12
Shaler North	28,132	52	15.50	121,505	471,071	120,000	1,901	64,380	17

Visits Per Capita – Indicates to what extent the community uses their local library facility. Per capita comparisons with other local libraries indicate the performance of the library relative to the size of the library's legal service population.



The Visits Per Capita measurement illustrates a dimension of library performance, one which focuses on how often the library facility is visited by patrons. Visits Per Capita captures attendance at programs, computer users, and casual readers as well as serious students.

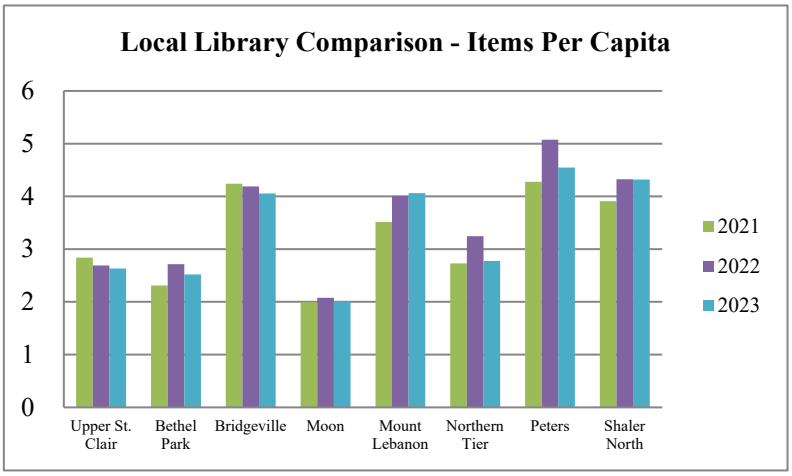
Circulation Per Capita – Relates the number of library materials lent to the population of the library service area. It is calculated by dividing total annual circulation by the library's legal service area population.



These numbers only document circulation within the library. Not reflected in the chart is the number of items shared through the Inter Library Loan System. E-Book statistics are not yet part of the state definition for circulation. Circulation and turnover rates are critical measures of the library's performance. Librarians now use these statistics, at a more granular level than shown here, to make informed collection development decisions in a systematic way. Non-fiction areas are analyzed by subject, and additional space has been allotted to the specific areas with the greatest use.

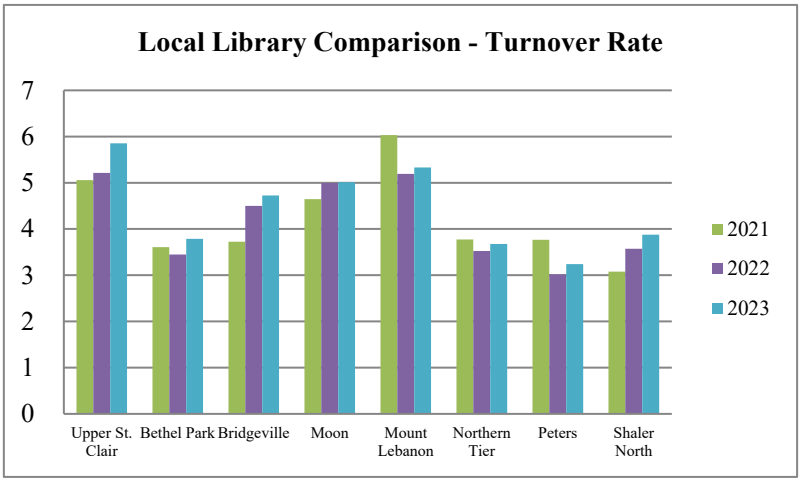
DEPARTMENT STATISTICS AND BENCHMARKS (continued)

Items Per Capita – The number of physical items available with respect to the legal service population.



Turn-Over Rate - Calculated by dividing circulation by collection size, this statistic is used to indicate how well the library's collection circulates and meets community needs.

The number of items available, as well as how much each item is used, is a key determiner of the vitality of the library collection. Turnover rate increases are signs of a healthy collection that is relevant to the community and is regularly maintained via collection development methods and statistical analysis.



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DEPARTMENT ORGANIZATIONAL STRUCTURE

The full-time personnel responsible for programs and services for the Library Department for 2026 is below. Library also has part-time librarians, library specialists, library assistants, and volunteers.

Position Title	Pay Grade	Minimum	Maximum	2026 Positions
Director of the Library	10	$86,300	$144,100	1
Head of Youth Services	5	$56,000	$84,000	1
Head of Technical Services	5	$56,000	$84,000	1
Youth Services Librarian	3	$46,400	$69,800	1
Reference Librarian	3	$46,400	$69,800	1
Technical Services Librarian	3	$46,400	$69,800	1
Secretary to the Director of the Library	2	$40,600	$61,000	1
Circulation Coordinator	2	$40,600	$61,000	1
Total				**8**

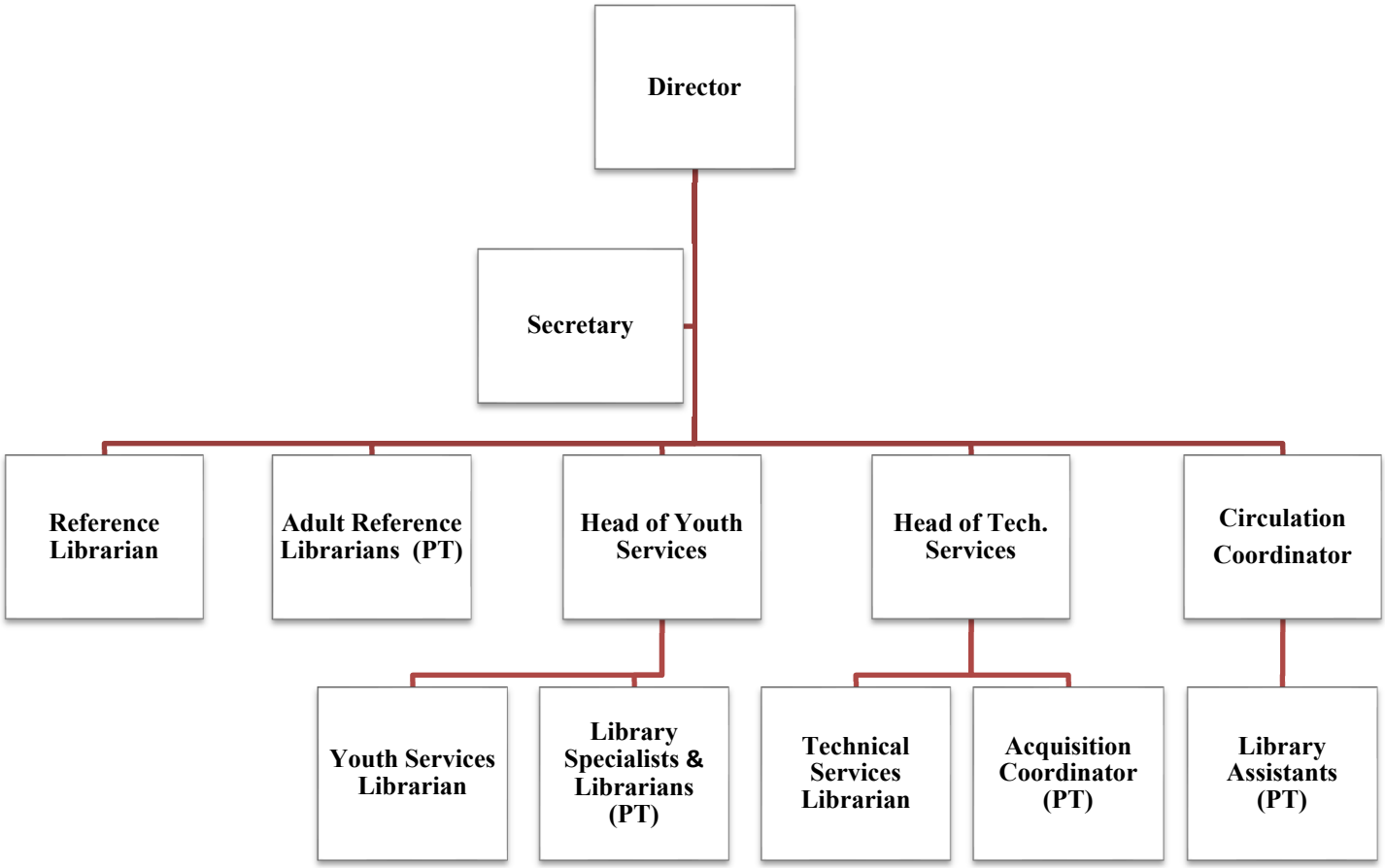


Left: The Library's outdoor rooftop terrace can be accessed through the 3rd floor programming and study area.



Left: The Story Walk located in Boyce Mayview Park near the C&RC.

DEPARTMENT ORGANIZATIONAL STRUCTURE (Continued)







Above: Pictures from the new Kids Library.

DEPARTMENT EXPENDITURES

Administration Expenditures 01-60-601-500???-000	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Personal Services					
101 Full-Time Wages	$ 325,363	$ 341,212	$ 359,890	$ 359,890	$ 364,599
120 Part-Time Wages	173,773	218,156	257,000	245,000	252,000
162 Group Life Insurance	1,147	1,166	1,300	1,300	1,400
163 Medical Insurance	72,349	78,256	104,500	99,765	138,461
164 Workers' Compensation	4,868	5,658	5,728	5,500	5,187
166 Pension Costs	16,297	17,335	29,300	21,000	27,400
167 Long-term Disability Insurance	709	744	900	825	875
168 Post Retirement Plan	2,000	2,000	2,000	2,500	2,500
198 Social Security Expense	36,442	40,474	47,192	46,274	47,170
Total Personal Services	$ 632,948	$ 705,001	$ 807,810	$ 782,054	$ 839,592
Contractual Services					
230 Association Dues	$ 340	$ 245	$ 800	$ 500	$ 800
231 Travel & Conference Expense	100	189	1,200	1,200	500
243 Telephone	8,107	6,534	8,250	8,000	8,250
250 Repairs/Maint - Equipment	2,622	2,676	2,800	3,100	3,000
275 Software Licensing	1,123	1,810	2,500	2,500	3,000
275 Printing & Duplicating	2,084	2,695	2,500	2,500	2,500
278 Postage	403	504	650	800	750
Total Contractual Services	$ 14,779	$ 14,653	$ 18,700	$ 18,600	$ 18,800
Commodities					
301 Expendable Office Supplies	$ 4,293	$ 3,969	$ 5,000	$ 4,000	$ 4,500
302 Periodicals & Subscriptions	6,054	5,820	7,000	7,000	7,000
310 Adult Books	31,408	50,885	62,000	62,000	67,000
311 Juvenile Books	8,729	13,308	17,000	17,000	23,000
314 Adult Non-Print Materials	4,196	4,460	5,000	5,000	5,000
315 Juvenile Non-Print Materials	390	220	450	450	750
320 E-Resources	23,010	23,444	31,500	31,500	26,000
380 Miscellaneous Supplies	524	728	1,000	200	1,000
381 Program Expenses	13,479	13,470	15,200	15,200	16,200
382 Library Specific Supplies	3,038	3,470	3,000	3,000	3,000
Total Commodities	$ 95,121	$ 119,774	$ 147,150	$ 145,350	$ 153,450

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DEPARTMENT EXPENDITURES (Continued)

Administration Expenditures 01-60-601-500???-000	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Distributed Costs					
602 Dist. Data Processing Costs	$ 45,048	$ 44,424	$ 48,951	$ 48,541	$ 50,992
Total Distributed Costs	$ 45,048	$ 44,424	$ 48,951	$ 48,541	$ 50,992
Total Administration Expenditures	**$ 787,896**	**$ 883,852**	**$ 1,022,611**	**$ 994,545**	**$ 1,062,834**

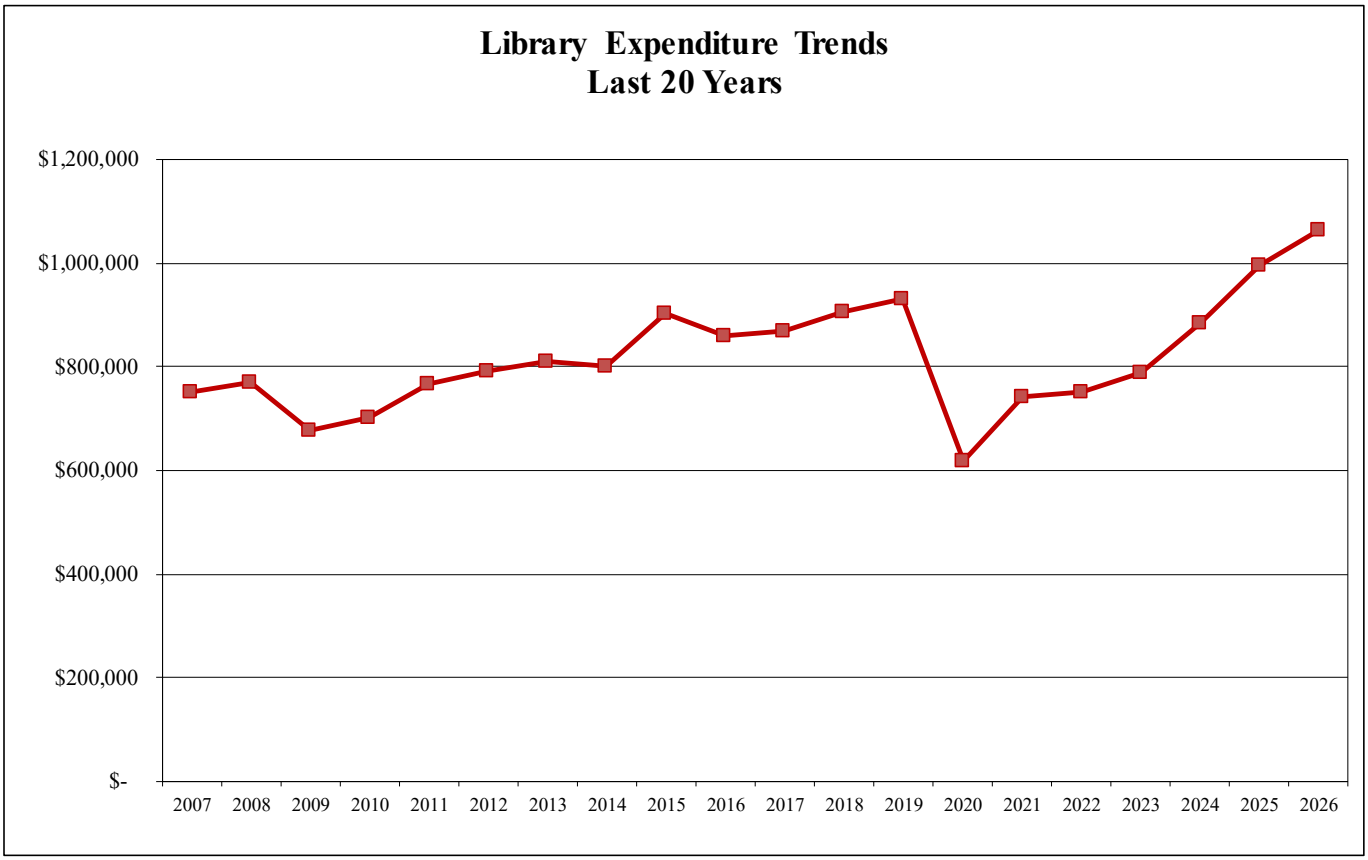
BUDGETARY COMMENT

The General Fund portion of the Library budget is $40,223, or 3.9%, higher than 2025. This reflects an increase in benefits costs as well as an increase in the number of books purchased for the collection to help meet the Township's obligations for receiving state library aid which is projected at $82,821 for 2026.

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SUPPLEMENTARY INFORMATION

The average annual cost increase of Library expenditures over the last 20 years is 2.65%.



General Fund Revenue Breakdown

How much tax revenue does it take to operate the Library department?

Net Expenditures*			***$888,444***
How many real estate tax mills?		**0.14**	**$325,816**
Earned Income Tax per $100?	**$**	**3.71**	**$464,207**
Percentage of Other Taxes?		**0.41%**	**$98,421**

**Net Expenditures are the total expenditures for the department less direct applicable funding streams such as department specific fees and grants.*

FRINGE BENEFITS

&

INSURANCE

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Personal Services	$ 4,150,044	$ 4,440,850	$ 4,946,051	$ 4,899,211	$ 5,386,534
Less: Dist. Operating Costs	(3,782,721)	(4,429,450)	(4,946,051)	(4,899,211)	(5,386,534)
Total Personal Services	**$ 367,323**	**$ 11,400**	**$ -**	**$ -**	**$ -**

DISTRIBUTED OVERHEAD & FRINGE BENEFITS OVERVIEW

This account represents the Township's total cost for Social Security, Group Life Insurance, Medical Insurance, Workers' Compensation Insurance, Long-term Disability Insurance, Unemployment Compensation and Retirement Fund Contributions for Township employees. Most fringe benefit costs are allocated to specific departments or funds, except for Unemployment Compensation. Please refer to the schedule on the following page for a breakdown of the allocation.

DEPARTMENT EXPENDITURES

Distributed Overhead & Fringe Benefits 01-90-902-500???-000	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Personal Services					
160 Social Security Expense	$ 934,584	$ 991,472	$ 931,023	$ 900,471	$ 954,461
162 Group Life Insurance	30,111	33,962	38,000	38,000	40,125
163 Medical Insurance	2,024,329	2,322,577	2,744,100	2,763,200	3,021,600
164 Workers' Compensation	390,960	437,288	438,928	414,290	389,123
165 Unemployment Compensation	-	-	-	5,000	-
166 Pension Costs	753,502	636,764	773,600	758,050	959,700
167 Long-Term Disability Insurance	16,558	18,787	20,400	20,200	21,525
199 Less: Dist. Operating Costs	(3,782,721)	(4,429,450)	(4,946,051)	(4,899,211)	(5,386,534)
Total Personal Services	**$ 367,323**	**$ 11,400**	**$ -**	**$ -**	**$ -**

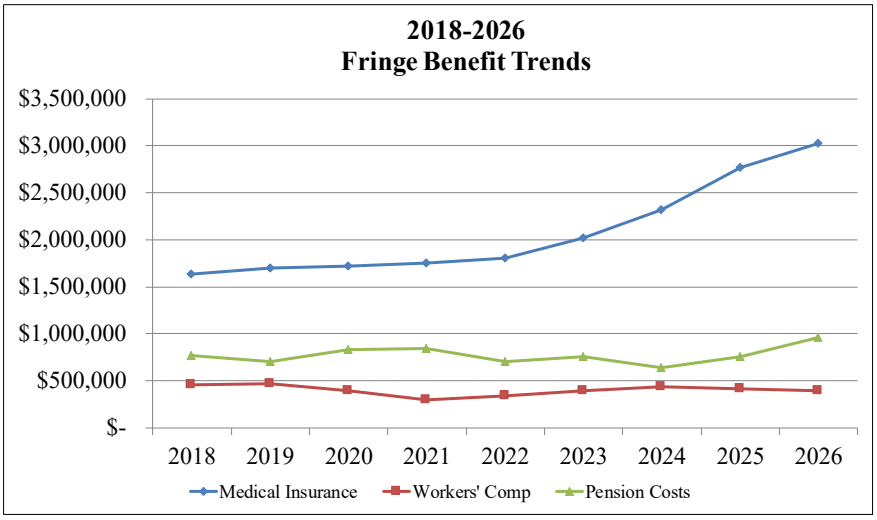
BUDGETARY COMMENT

In 2025, the total overhead Fringe Benefit expense is estimated at $5,386,534, which is an increase of $440,483, or 8.9%, from the 2025 budget. Pension costs make up the largest dollar value increase at $277,500, or 10.1% with the majority of that being the Police Pension MMO. Workers compensation insurance is the largest dollar value decrease at 11.3%, or $49,805.

FRINGE BENEFIT DISTRIBUTION

Fund - Acct. No.	Program	Social Security	Life Insurance	Medical Insurance	Workers' Comp.	Pension Costs	LTD Insurance
01-101	Commissioners	$ 643	$ -	$ -	$ -	$ -	$ -
01-102	Administration	57,755	2,950	216,000	2,184	63,200	1,275
01-103	Finance Office	15,349	1,050	56,150	764	14,850	450
01-104	Tax Collection	3,832	325	11,350	191	3,650	125
01-106	Information Technology	23,800	1,800	81,000	1,010	23,400	750
01-107	Cable Television	4,138	325	26,600	224	4,100	200
01-201	Police	325,412	13,000	867,500	156,836	557,400	7,900
01-202	VFD	14,120	950	57,400	35,965	13,900	425
01-301	Comm. Development	38,284	2,850	160,400	1,638	38,900	950
01-501	Recreation - Admin	7,632	425	28,000	12,558	8,200	225
01-502-530	Recreation Programs	16,444	-	-	-	-	-
01-601	Library	47,170	1,400	138,461	5,187	27,400	875
01-499	Public Works	171,724	6,400	729,800	95,362	83,000	5,100
01-904	Post Employment Benefits	-	1,900	121,000	-	-	-
14-601	Library RAD Fund	7,368	325	36,539	983	7,000	225
50-425	Sanitary Sewer	16,752	750	46,800	983	16,500	450
52-102	BM Park RAD Fund	27,714	525	31,600	328	6,300	225
53-50-501	BM Rec	177,299	5,150	413,000	74,910	91,900	2,350
	Total Benefits	**$ 955,436**	**$ 40,125**	**$ 3,021,600**	**$ 389,123**	**$ 959,700**	**$ 21,525**

Fringe benefit costs for Administration, Finance, IT, Police, Community Development, Public Works, Recreation Administration and Library Administration are based on actual costs per employee. Fringe benefit expenses for Public Works programs also include wages for vacation and sick days, craft wages and uniform rental costs.



FRINGE BENEFIT REIMBURSEMENTS (See *"General Fund Revenue-Other Non-Tax Revenue"*)

Medical Insurance

All Township employees are required to contribute an amount towards their medical insurance premiums through a payroll deduction. Listed below is a breakdown of the contribution stipulations and the anticipated contributions per employee group.

Teamsters Local 205 – 10.5% of premiums
Police Officers – 10% of premiums
Police Dispatchers – 11% of premiums
All other Non-contractual Employees – 10% of premiums
Retired Police Officers – Responsible for all premium increases above retirement year premium cost.

2026 Budget Medical Insurance Employee Reimbursements		
Police Officers	$	67,250
Non-Contractual Employees		138,750
Teamsters		68,000
Dispatchers		6,000
Total Employee Reimbursement	**$**	**280,000**
Net % of Medical Insurance		9.3%

Workers' Compensation

The Township belongs to a trust that pools multiple government entities for the administration of workers' compensation insurance. This managed care plan reduces costs, risks, and returns surplus funds to members in the form of annual dividends. Below is a history of the net cost to the Township for workers' compensation.

	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Estimated 2025	Budget 2026
WC Premium	461,866	467,252	368,439	296,507	337,260	390,960	437,288	414,290	389,123
WC Dividends	(135,127)	(166,870)	(204,124)	(191,137)	(219,573)	(82,823)	(127,888)	(156,354)	(125,000)
Net Premium	**326,739**	**300,382**	**164,315**	**105,370**	**117,687**	**308,137**	**309,400**	**257,936**	**264,123**

Pension Costs

Act 205, the Commonwealth of Pennsylvania's Municipal Pension Law, mandates that information regarding the Township's minimum pension obligations be included in the budget. The anticipated pension expenses are partially offset by the State Pension Grant as shown below:

	Public Works DB Pension	Police DB Pension	General Employees' DC Pension	Total
2026 Minimum Municipal Obligation	$ 19,558	$ 529,976	$ 410,166	$ 959,700
Less: State Pension Grant	(19,558)	(333,704)	(542,238)	(895,500)
Difference - Net Cost to Township	$ -	$ 196,272	$ (132,072)	$ 64,200

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Contractual Services	$ 205,557	$ 244,654	$ 238,000	$ 248,000	$ 266,000
Less: Dist. Operating Costs	(176,993)	(198,469)	(213,700)	(225,300)	(242,200)
Total Contractual Services	**$ 28,564**	**$ 46,185**	**$ 24,300**	**$ 22,700**	**$ 23,800**

DISTRIBUTED INSURANCE OVERVIEW

This account represents the Township's cost for General Liability Insurance. The total cost will be distributed based on actual expenditures.

DEPARTMENT EXPENDITURES

Distributed Insurance 01-90-903-500???-000	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Contractual Services					
199 Less: Dist. Operating Costs	$ (176,993)	$ (198,469)	$ (213,700)	$ (225,300)	$ (242,200)
220 Umbrella Policy	12,012	12,947	11,500	14,650	15,400
221 Special Multi-Peril Policy	156,527	168,709	193,000	200,700	216,800
223 Employment Practices Liability	19,480	22,091	23,500	22,650	23,800
224 Pollution Liability	11,361	24,981	-	-	-
295 Brokerage Services	10,000	10,000	10,000	10,000	10,000
400 Distribution Account	(3,823)	5,926	-	-	-
Total Contractual Services	**$ 28,564**	**$ 46,185**	**$ 24,300**	**$ 22,700**	**$ 23,800**

BUDGETARY COMMENT

The distributed insurance cost is almost even with 2025 with a budgetary decrease of $500.

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POST-EMPLOYMENT BENEFITS OVERVIEW

These accounts represent Post-Employment benefits paid to Township retirees as a part of negotiated labor Agreements and COBRA Insurance Benefits paid on behalf of former employees.

DEPARTMENT EXPENDITURES

Post Employment Benefits 01-90-904-500???-000	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Personal Services					
162 Group Life Insurance	$ 1,628	$ 1,692	$ 1,800	$ 1,800	$ 1,900
163 Medical Insurance	172,563	180,754	134,500	138,000	115,000
Total Personal Services	**$ 174,191**	**$ 182,446**	**$ 136,300**	**$ 139,800**	**$ 116,900**

COBRA Insurance Benefits 01-90-905-500???-000	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Personal Services					
163 Medical Insurance	$ 445	$ 2,192	$ 6,000	$ 6,000	$ 6,000
Total Personal Services	**$ 445**	**$ 2,192**	**$ 6,000**	**$ 6,000**	**$ 6,000**
Total Unallocated Costs	**$ 570,523**	**$ 242,223**	**$ 166,600**	**$ 168,500**	**$ 146,700**

All COBRA Insurance costs are paid by the beneficiary. Please see the *"General Fund Revenue-Other Non-Tax Revenue"* section for more details.

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GENERAL FUND

DEBT SERVICE

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Debt Service Expenditures					
Contractual Services	$ 1,843,156	$ 2,189,202	$ 2,848,157	$ 2,848,158	$ 2,838,287
Total Debt Service Expenditures	**$ 1,843,156**	**$ 2,189,202**	**$ 2,848,157**	**$ 2,848,158**	**$ 2,838,287**

DEBT SERVICE OVERVIEW

The payments of bond or note obligations that are General Fund specific are provided by this program account. Please refer to the *"Sinking Funds"* section of the budget for a full description of the uses of all Township bonds and notes.

Debt Service Expenditures **01-70-701-500???-000**	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Contractual Services					
501 Principal - General Oblig Bonds	$ 967,760	$ 991,453	$ 1,501,623	$ 1,501,623	$ 1,549,577
511 Interest - General Oblig Bonds	875,396	1,197,749	1,346,534	1,346,535	1,288,710
Total Contractual Services	$ 1,843,156	$ 2,189,202	$ 2,848,157	$ 2,848,158	$ 2,838,287
Total Debt Service Expenditures	**$ 1,843,156**	**$ 2,189,202**	**$ 2,848,157**	**$ 2,848,158**	**$ 2,838,287**

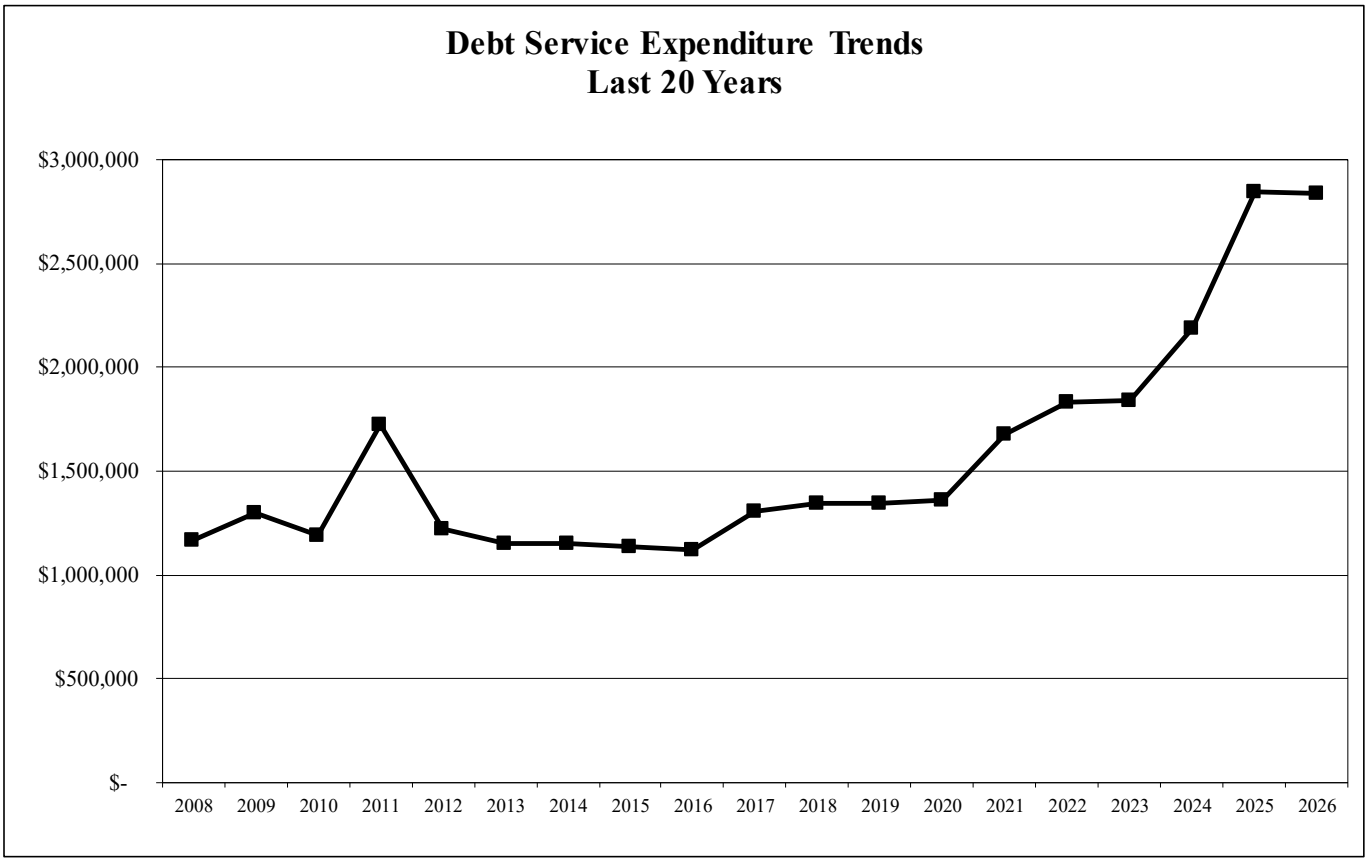
BUDGETARY COMMENT

The General Fund's debt service is budgeted to decrease by $191,756 from the 2024 Budget. Last year's budget included an estimated figure for new debt which ended up being higher that what was required to service the debt from the 2024 General Obligation Bonds. That difference was $170,500 and accounts for most of this year-to-year budgetary change. Other debt service covered by this appropriation is for the 2016 General Obligation Bonds, 2017 General Obligation Bonds, 2021 General Obligation Bonds, and 2022 General Obligation Bonds.

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SUPPLEMENTARY INFORMATION

The average annual cost increase of Debt Service expenditures over the last 20 years is 4.97%.



General Fund Revenue Breakdown

How much tax revenue does it take to pay for Debt Service?

Net Expenditures*			***$2,838,287***
How many real estate tax mills?		**0.45**	**$1,040,875**
Earned Income Tax per $100?	**$**	**11.84**	**$1,482,988**
Percentage of Other Taxes?		**1.31%**	**$314,424**

**Net Expenditures are the total expenditures for the department less direct applicable funding streams such as department specific fees, grants, and portions of the State pension grant.*

PROJECTED DEBT SERVICE SCHEDULES

I. BONDED INDEBTEDNESS

Issue:	2016 General Obligation Bonds
Date:	December 22, 2016
Rating:	AA+
Principal Amount:	$30,560,000 ($29,485,000 – Series A; $1,075,000 – Series B repaid in 2018)
Interest Rate:	See Coupon Rates Below
Debt Service Source:	General Fund, Sanitary Sewer Fund, Boyce Mayview C&RC Fund
Purpose:	Refunding the 2008 General Obligation Bond Issue, termination of the interest rate swap, fund Sanitary Sewer capital projects, and pay related issuance costs.

2016 General Obligation Bonds
General Fund Portion

Year of Maturity	Rate Coupon	Principal	Interest	Annual Debt Service
2026	3.00%	$ 139,577	$ 113,602	$ 253,178
2027	4.00%	144,746	108,613	253,359
2028	4.00%	149,177	102,735	251,912
2029	4.00%	154,347	96,664	251,011
2030	3.25%	158,778	90,997	249,775
2031	3.25%	163,947	85,753	249,700
2032	3.25%	292,446	78,336	370,782
2033	4.00%	335,279	66,879	402,158
2034	4.00%	347,834	53,216	401,050
2035	4.00%	360,388	39,052	399,440
2036	4.00%	191,272	28,019	219,290
2037	4.00%	296,877	18,256	315,133
2038	4.00%	307,955	6,159	314,114
	Total	**$ 3,042,620**	**$ 888,280**	**$ 3,930,900**

PROJECTED DEBT SERVICE SCHEDULES (Continued)

II. BONDED INDEBTEDNESS

Issue:	2017 General Obligation Bonds, Series B
Date:	August 29, 2017
Rating:	AA+
Principal Amount:	$9,910,000
Interest Rate:	See Coupon Rates Below
Debt Service Source:	General Fund, Sanitary Sewer Fund
Purpose:	Refunding the 2012 General Obligation Bond Issue

2017-B Bond Issue
General Fund Portion

Year of Maturity	Rate Coupon	Principal	Interest	Annual Debt Service
2026	2.000%	$ 240,000	$ 114,950	$ 354,950
2027	2.050%	250,000	110,877	360,877
2028	2.200%	250,000	103,590	353,590
2029	2.400%	1,030,000	129,905	1,159,905
2030	2.550%	1,055,000	104,029	1,159,029
2031	2.650%	1,080,000	76,212	1,156,212
2032	3.000%	195,000	35,842	230,842
	Total	**$ 4,100,000**	**$ 675,405**	**$ 4,775,405**

PROJECTED DEBT SERVICE SCHEDULES (Continued)

III. BONDED INDEBTEDNESS

Issue:	2021 General Obligation Bonds
Date:	March 25, 2021
Rating:	AA+
Principal Amount:	$12,335,000
Interest Rate:	See Coupon Rates Below
Debt Service Source:	General Fund
Purpose:	Various capital and infrastructure improvements throughout the Township including the NextGen Municipal Renovation project.

2021 General Obligation Bonds
General Fund Portion

Year of Maturity	Rate Coupon	Principal	Interest	Annual Debt Service
2026	2.00%	$ 5,000	$ 492,450	$ 497,450
2027	4.00%	5,000	492,300	497,300
2028	4.00%	5,000	492,100	497,100
2029	4.00%	5,000	491,900	496,900
2030	4.00%	5,000	491,700	496,700
2031	4.00%	5,000	491,500	496,500
2032	4.00%	5,000	491,300	496,300
2033	4.00%	5,000	491,100	496,100
2034	4.00%	5,000	490,900	495,900
2035	4.00%	5,000	490,700	495,700
2036	4.00%	820,000	474,200	1,294,200
2037	4.00%	855,000	440,700	1,295,700
2038	4.00%	900,000	405,600	1,305,600
2039	4.00%	3,105,000	325,500	3,430,500
2040	4.00%	3,225,000	198,900	3,423,900
2041	4.00%	3,360,000	67,200	3,427,200
	Total	**$ 12,315,000**	**$ 6,828,050**	**$ 19,143,050**

PROJECTED DEBT SERVICE SCHEDULES (Continued)

IV. BONDED INDEBTEDNESS

Issue:	2022 General Obligation Bonds
Date:	February 15, 2022
Rating:	AA+
Principal Amount:	$7,620,000
Interest Rate:	See Coupon Rates Below
Debt Service Source:	General Fund, Sanitary Sewer Fund
Purpose:	Refunding the 2017-A General Obligation Bond Issue.

2022 Bond Issue
General Fund Portion

Year of Maturity	Rate Coupon	Principal	Interest	Annual Debt Service
2026	3.000%	$ 640,000	$ 63,833	$ 703,833
2027	3.000%	655,000	44,252	699,252
2028	2.000%	670,000	27,631	697,631
	Total	**$ 1,965,000**	**$ 135,716**	**$ 2,100,716**

PROJECTED DEBT SERVICE SCHEDULES (Continued)

V. BONDED INDEBTEDNESS

Issue:	2024 General Obligation Bonds
Date:	April 9, 2024
Rating:	AA+
Principal Amount:	$10,840,000
Interest Rate:	5.00%
Debt Service Source:	General Fund
Purpose:	Various capital and infrastructure improvements throughout the Township including the Morton Fields Complex renovation project.

2024 General Obligation Bonds
General Fund Portion

Year of Maturity	Rate Coupon	Principal	Interest	Annual Debt Service
2026	5.00%	$ 525,000	$ 503,875	$ 1,028,875
2027	5.00%	550,000	477,000	1,027,000
2028	5.00%	580,000	448,750	1,028,750
2029	5.00%	610,000	419,000	1,029,000
2030	5.00%	640,000	387,750	1,027,750
2031	5.00%	670,000	355,000	1,025,000
2032	5.00%	705,000	320,625	1,025,625
2033	5.00%	740,000	284,500	1,024,500
2034	5.00%	780,000	246,500	1,026,500
2035	5.00%	820,000	206,500	1,026,500
2036	5.00%	860,000	164,500	1,024,500
2037	5.00%	905,000	120,375	1,025,375
2038	5.00%	955,000	73,875	1,028,875
2039	5.00%	1,000,000	25,000	1,025,000
	Total	**$ 10,340,000**	**$ 4,033,250**	**$ 14,373,250**

GENERAL FUND

OPERATING TRANSFERS

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Operating Transfers Expenditures					
Contractual Services	$ 8,447,167	$ 7,942,640	$ 4,379,167	$ 4,960,439	$ 3,714,502
Total Operating Transfers Expenditures	**$ 8,447,167**	**$ 7,942,640**	**$ 4,379,167**	**$ 4,960,439**	**$ 3,714,502**

OPERATING TRANSFERS OVERVIEW

The Township of Upper St. Clair makes operating transfers from the General Fund to three other funds. Please refer to the specific other funds for budgeted expenditures.

Capital Projects Fund (Capital Fund)
The transfer provides support for Township capital expenditures.

Boyce Mayview Park RAD Fund (Special Revenue Funds)
The transfer covers any costs that were not funded by the RAD grant.

Boyce Mayview Community & Recreation Center (C&RC) Fund (Enterprise Funds)
The transfer covers the debt service, a portion of the common area expenses and any additional operation appropriation needed at the Community & Recreation Center.

DEPARTMENT EXPENDITURES

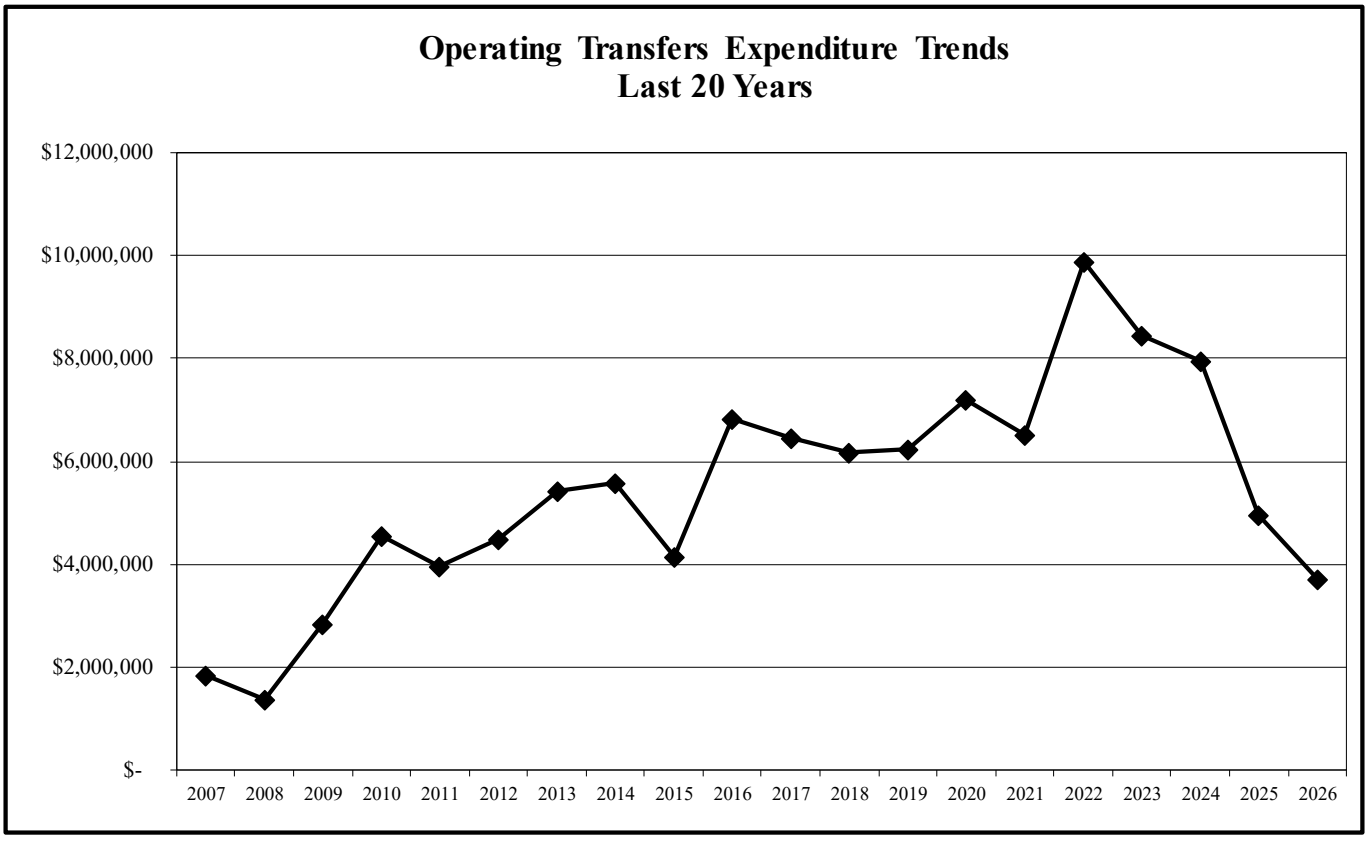
Operating Transfers Expenditures 01-80-801-500???-???	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Contractual Services					
401-000 Capital Projects Fund	$ 5,703,071	$ 5,594,493	$ 1,605,404	$ 2,219,691	$ 1,440,038
452-000 Boyce Mayview Park RAD Fund	1,000,000	577,766	900,000	900,000	403,680
453-000 Boyce Mayview C&RC Fund Debt Service Portion	1,188,764	1,181,856	1,180,967	1,180,968	1,172,299
453-001 Boyce Mayview C&RC Fund 15% Operation Approp.	555,332	588,525	692,796	659,780	698,485
Total Contractual Services	$ 8,447,167	$ 7,942,640	$ 4,379,167	$ 4,960,439	$ 3,714,502
Total Operating Transfers Expenditures	**$ 8,447,167**	**$ 7,942,640**	**$ 4,379,167**	**$ 4,960,439**	**$ 3,714,502**

BUDGETARY COMMENTS

In 20256, the Township plans to transfer $1,440,038 from the General Fund to the Capital Projects Fund, $403,680 to the Boyce Mayview Park RAD Fund, and $1,870,784 to the Boyce Mayview Community & Recreation Center (C&RC) Fund.

SUPPLEMENTARY INFORMATION

The total amount of Operating Transfers varies annually based on a number of factors including other available funding sources and the number, size and scope of projects. A 20-year history of Operating Transfer amounts is shown below.



General Fund Revenue Breakdown

How much tax revenue does it take to fund Operating Transfers?

Net Expenditures*			***$3,714,502***
How many real estate tax mills?		**0.59**	**$1,362,206**
Earned Income Tax per $100?	**$**	**15.50**	**$1,940,805**
Percentage of Other Taxes?		**1.72%**	**$411,491**

**Net Expenditures are the total expenditures for the department less direct applicable funding streams such as department specific fees, grants, and portions of the State pension grant.*

STATE LIQUID FUELS TAX FUND

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Beginning Fund Balance	$ 79,593	$ 148,346	$ 168,491	$ 168,491	$ 179,397
Revenue	668,753	670,145	646,255	660,906	633,278
Expenditures	(600,000)	(650,000)	(650,000)	(650,000)	(650,000)
Ending Fund Balance	**$ 148,346**	**$ 168,491**	**$ 164,746**	**$ 179,397**	**$ 162,675**

PROGRAM OVERVIEW

State law requires a separate fund for the accounting of Liquid Fuels tax monies. This fund provides additional resources to finance the annual street program.

The State Liquid Fuels Tax Fund revenue is derived from the State of Pennsylvania's gasoline tax and revenue from the turnback of State roads to the Township. A percentage of the State's proceeds of the gasoline tax is distributed to the Township based on the Township's total miles of improved roads and population.

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Revenue					
10-00-000-??????-000					
345001 Interest on Investments	$ 14,175	$ 20,205	$ 8,000	$ 9,700	$ 5,000
355002 State Allocation	635,698	631,060	619,375	632,326	609,398
355003 Turnback Revenue	18,880	18,880	18,880	18,880	18,880
Total Revenue	**$ 668,753**	**$ 670,145**	**$ 646,255**	**$ 660,906**	**$ 633,278**
Expenditures					
10-40-408-500???-000					
401 Annual Street Program	$ 600,000	$ 650,000	$ 650,000	$ 650,000	$ 650,000
Total Expenditures	**$ 600,000**	**$ 650,000**	**$ 650,000**	**$ 650,000**	**$ 650,000**

BUDGETARY COMMENT

The Liquid Fuels distribution received from the Commonwealth of Pennsylvania for 2026 is expected to decrease by $22,928 from the 2025 amount. State Liquid Fuels Tax received in each of the past ten years is shown below.

Year	Grant Amount	Year	Grant Amount
2017	$ 606,056	2022	$ 616,009
2018	634,682	2023	635,698
2019	650,485	2024	631,060
2020	632,749	2025	632,326
2021	587,107	2026 est.	609,398

STORM SEWER IMPROVEMENT FUND

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Beginning Fund Balance	$ 1,291,373	$ 1,805,402	$ 2,258,254	$ 2,258,254	$ 2,378,254
Revenue	767,414	500,000	500,000	500,000	300,000
Expenditures	(253,385)	(47,148)	(600,000)	(380,000)	(300,000)
Ending Fund Balance	**$ 1,805,402**	**$ 2,258,254**	**$ 2,158,254**	**$ 2,378,254**	**$ 2,378,254**

PROGRAM OVERVIEW

The Storm Sewer Improvement Fund is used to account Township contributions specifically earmarked for storm sewer improvement and maintenance projects. These projects are dedicated to improving stormwater management systems and comply with the unfunded Federal mandates tied to Municipal Separate Storm Sewer System (MS4) regulations being faced by all municipalities throughout the United States. The 2026 Budget appropriates $300,000 to this fund.

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Revenue					
12-00-000-??????-000					
360008 Township Appropriation	$ 750,000	$ 500,000	$ 500,000	$ 500,000	$ 300,000
380099 Miscellaneous Revenue	17,414	-	-	-	-
Total Revenue	**$ 767,414**	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 300,000**
Expenditures					
12-40-405-500???-000					
211 Prof. Services-Engr. & Mapping	$ 86,085	$ 26,211	$ 55,000	$ 30,000	$ 50,000
430 Storm Sewer Projects	167,300	20,937	545,000	350,000	250,000
Total Expenditures	**$ 253,385**	**$ 47,148**	**$ 600,000**	**$ 380,000**	**$ 300,000**

BUDGETARY COMMENT

Expenditures are budgeted $80,000 less than the 2025 projected actual, but higher than the two years prior and reflective of the Township's plans for storm sewer efforts during the year.

FIELD IMPROVEMENT FUND

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Beginning Fund Balance	$ 578,649	$ 639,069	$ 702,054	$ 702,054	$ 731,554
Revenue	60,420	62,985	59,500	59,500	60,000
Expenditures	-	-	(30,000)	(30,000)	(30,000)
Ending Fund Balance	**$ 639,069**	**$ 702,054**	**$ 731,554**	**$ 731,554**	**$ 761,554**

PROGRAM OVERVIEW

The Field Improvement Fund was established to fund the building of new ball fields and renovating the existing ones. The Upper St. Clair Athletic Association has raised funds through donations and user fees and combined it with Township appropriations to fund these activities.

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Revenue					
13-00-000-??????-000					
320001 Athletic Association-User Fees	$ 30,420	$ 32,985	$ 29,500	$ 29,500	$ 30,000
360008 Township Appropriation	30,000	30,000	30,000	30,000	30,000
Total Revenue	**$ 60,420**	**$ 62,985**	**$ 59,500**	**$ 59,500**	**$ 60,000**
Expenditures					
13-40-415-500???-000					
702 Field Renovation Projects	$ -	$ -	$ 30,000	$ 30,000	$ 30,000
Total Expenditures	**$ -**	**$ -**	**$ 30,000**	**$ 30,000**	**$ 30,000**

BUDGETARY COMMENT

Funds for this program remain level with the 2025 appropriation.

LIBRARY RAD FUND

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Beginning Fund Balance	$ 3,622	$ 3,622	$ -	$ -	$ -
Revenue	235,152	169,808	175,750	175,750	175,750
Expenditures	(235,152)	(173,430)	(175,750)	(175,750)	(175,750)
Ending Fund Balance	**$ 3,622**	**$ -**	**$ -**	**$ -**	**$ -**

PROGRAM OVERVIEW

The Library RAD Fund was established in 1995 to account for funds allocated to the Upper St. Clair Library by the Allegheny County Library Association, which is an organization that receives funding from the Allegheny County Regional Asset District (RAD). These funds are required to be spent on upgrading the existing capabilities of the Library and to create new and innovative ways of administering Library programs. This fund is required by local Ordinance.

For a description of operations for the Upper St. Clair Library, please refer to the *"Library"* section of the General Fund.

Revenue **14-00-000-??????-000**	**2023 Actual**	**2024 Actual**	**2025 Budget**	**2025 Estimate**	**2026 Budget**
360020 Regional Asset District	$ 235,152	$ 169,808	$ 175,750	$ 175,750	$ 175,750
Total Revenue	**$ 235,152**	**$ 169,808**	**$ 175,750**	**$ 175,750**	**$ 175,750**

RAD Expenditures **14-60-601-500???-000**	**2023 Actual**	**2024 Actual**	**2025 Budget**	**2025 Estimate**	**2026 Budget**
Personal Services					
101 Full-Time Wages	$ 91,038	$ 93,368	$ 86,260	$ 86,260	$ 92,310
120 Part-Time Wages	2,362	-	4,000	4,000	4,000
162 Group Life Insurance	213	251	300	300	325
163 Medical Insurance	64,722	50,926	36,200	45,235	36,539
164 Workers' Compensation	922	1,072	1,085	1,050	983
166 Pension Costs	7,189	7,020	6,800	6,800	7,000
167 Long-term Disability Insurance	176	162	200	200	225
198 Social Security Expense	7,068	7,422	6,905	6,905	7,368
Total Personal Services	$ 173,690	$ 160,221	$ 141,750	$ 150,750	$ 148,750

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Contractual Services					
250 Computer Maintenance	$ 10,699	$ 1,876	$ 15,000	$ 8,000	$ 10,000
Total Contractual Services	$ 10,699	$ 1,876	$ 15,000	$ 8,000	$ 10,000
Commodities					
300 Furniture & Equipment	$ 6,623	$ 3,291	$ 7,000	$ 7,000	$ 7,000
310 Adult Print Materials	32,506	-	-	-	-
314 Adult Non-Print Materials	2,577	2,293	4,000	4,000	2,000
315 Juvenile Non-Print Materials	-	662	1,000	1,000	1,000
380 Library Specific Supplies	9,057	5,087	7,000	5,000	7,000
Total Commodities	$ 50,763	$ 11,333	$ 19,000	$ 17,000	$ 17,000
Total RAD Expenditures	**$ 235,152**	**$ 173,430**	**$ 175,750**	**$ 175,750**	**$ 175,750**

BUDGETARY COMMENT

Funds for this program are budgeted to remain level with the 2025 Budget. The funding level is determined through a cooperative effort of the Allegheny Regional Asset District (RAD) Board and the Allegheny County Library Association (ACLA). The 2026 Budget remains at a reduced level due to RAD's decision to accept ACLA's 2022 recommendation to sharply cut Upper St. Clair Library's funding. As a result, this fund cannot handle the amount of expenses it had in prior years which shifts the burden to the Township's General Fund budget.

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BOYCE MAYVIEW PARK RAD FUND

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Beginning Fund Balance	$ 1,417,012	$ 147,389	$ 233,598	$ 233,598	$ 291,717
Revenue	1,752,000	1,392,766	1,725,000	1,680,000	995,680
Expenditures	(3,021,623)	(1,306,557)	(1,660,264)	(1,621,881)	(1,287,397)
Ending Fund Balance	**$ 147,389**	**$ 233,598**	**$ 298,334**	**$ 291,717**	**$ -**

PROGRAM OVERVIEW

For 2026, the Township is budgeted to receive an Allegheny County Regional Asset District (RAD) operating grant of $290,000 for operation and development costs associated with Boyce Mayview Park which is a regional asset. These RAD funds are required to be spent in accordance with the Agreement between the Township and RAD solely for Boyce Mayview Park. A transfer from the General Fund of $403,680 is budgeted to be made which, along with a portion of the existing fund balance, will support the remainder of the fund's expenditures for the year. On the recommendation of RAD, the Township reports all expenditures that are matching the RAD grant in this Special Revenue Fund.

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Revenue					
52-00-000-??????-000					
360008 General Fund Appropriation	$ 1,000,000	$ 577,766	$ 900,000	$ 900,000	$ 403,680
360020 RAD Operating Grant	252,000	265,000	275,000	275,000	290,000
360021 RAD Capital Grant	275,000	375,000	550,000	505,000	302,000
365003 Perimeter Trail DCNR Grant	100,000	25,000	-	-	-
365006 Perimeter Trail GEDF Grant	-	150,000	-	-	-
365007 Perimeter Trail GTRP Grant	125,000	-	-	-	-
Total Revenue	**$ 1,752,000**	**$ 1,392,766**	**$ 1,725,000**	**$ 1,680,000**	**$ 995,680**

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	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Park Personal Services					
52-10-102-500???-000					
101 Full-Time Wages	$ 312,166	$ 239,883	$ 287,156	$ 341,000	$ 310,426
110 Overtime Wages	24,536	19,853	25,850	21,600	23,100
120 Part-Time Wages	30,582	31,441	32,600	24,000	28,750
162 Group Life Insurance	402	416	500	500	525
163 Medical Insurance	22,789	26,122	28,900	38,000	31,600
164 Workers' Compensation	308	358	362	350	328
166 Pension Costs	5,607	5,777	6,100	6,100	6,300
167 Long-term Disability Insurance	163	169	200	200	225
198 Social Security Expense	29,074	21,543	26,439	29,575	27,714
199 Fringe Benefit Distribution	100,877	145,289	147,879	147,517	162,480
Total Park Personal Services	$ 526,504	$ 490,851	$ 555,986	$ 608,842	$ 591,448
Park Capital Expenditures					
52-40-401-500???-000					
307 Perimeter & Interior Trail Const.	$ 833,365	$ 394,509	$ 675,000	$ 600,000	$ -
310 Clubhouse Field & Playground	-	91,986	-	-	-
311 Park Playgrounds	4,798	4,153	5,000	5,000	5,000
312 Trail Maintenance	9,066	-	7,500	7,500	7,500
321 Parking Lot - Capital	1,373,039	-	-	-	-
340 Fields & Facilities - Capital	-	-	-	-	285,000
321 Equipment - Capital	-	-	-	-	20,000
Total Park Capital Expenditures	$ 2,220,268	$ 490,648	$ 687,500	$ 612,500	$ 317,500
Park Maintenance Expenditures					
52-40-415-500???-000					
240 Water and Sewerage	$ 36,541	$ 91,537	$ 42,300	$ 39,050	$ 45,700
241 Natural Gas	4,755	4,789	6,100	5,800	6,400
242 Electricity	48,577	40,443	47,400	48,050	57,700
290 Other Contractual Services	3,071	-	-	-	-
299 Field Maintenance Services	45,201	34,758	50,100	50,100	64,600
328 Field Maintenance Supplies	51,561	44,540	78,600	78,600	78,600
343 Tools & Equipment	6,575	19,565	76,000	65,000	2,500
601 Dist. Vehicle Costs	7,753	7,913	13,583	13,357	13,826
604 Police Patrol Distribution	50,021	56,815	56,684	57,962	62,383
605 Snow & Ice Distribution	20,796	24,698	46,011	42,620	46,740
Total Park Maintenance Exp.	$ 274,851	$ 325,058	$ 416,778	$ 400,539	$ 378,449
Total Expenditures	**$ 3,021,623**	**$ 1,306,557**	**$ 1,660,264**	**$ 1,621,881**	**$ 1,287,397**

CAPITAL PROJECTS FUND

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Beginning Fund Balance	$23,297,255	$23,414,475	$26,097,278	$26,097,278	$24,229,409
Revenue	6,483,365	18,873,930	4,759,904	6,164,491	2,114,538
Expenditures	(6,366,145)	(16,191,127)	(12,199,400)	(8,032,360)	(9,296,650)
Ending Fund Balance	**$23,414,475**	**$26,097,278**	**$18,657,782**	**$24,229,409**	**$17,047,297**

PROGRAM OVERVIEW

The Capital Projects Fund accounts for major equipment purchases and various capital projects that are not properly included in the General Fund operating budget. Past projects include the annual street resurfacing program, computer equipment purchases and various construction projects. The Capital Projects Fund receives an annual operating transfer from the General Fund. In 2026, an operating transfer of $1,440,038 has been budgeted to help support Township capital expenditures.

The Five-Year Capital Improvement Plan for 2026-2030, located in the *"Long-Term Plan"* section of the Budget, is used as a guide in selecting the capital equipment projects and purchases to be financed by the Capital Projects Fund. Please refer to the *"Long-Term Plan"* section of the Budget for more information on possible future Capital Projects Fund expenditures.

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Revenue					
40-00-000-??????-000					
345001 Interest on Investments	$ 425,391	$ 752,229	$ 175,000	$ 235,000	$ 170,000
350002 Peters Twp Compost Agmt	4,500	4,500	4,500	4,500	4,500
360008 General Fund Appropriation	5,703,071	5,594,493	1,605,404	2,219,691	1,440,038
360009 Bond Proceeds	-	12,158,972	-	-	-
370041 PennDOT MTF Grant	-	-	175,000	-	175,000
370042 DCED LSA Grant	-	-	-	641,300	-
370043 Library State Grants	-	-	-	-	250,000
370044 Other State Grants	-	-	2,600,000	2,600,000	-
380099 Miscellaneous Revenue	350,403	363,736	200,000	464,000	75,000
Total Revenue	**$ 6,483,365**	**$18,873,930**	**$ 4,759,904**	**$ 6,164,491**	**$ 2,114,538**

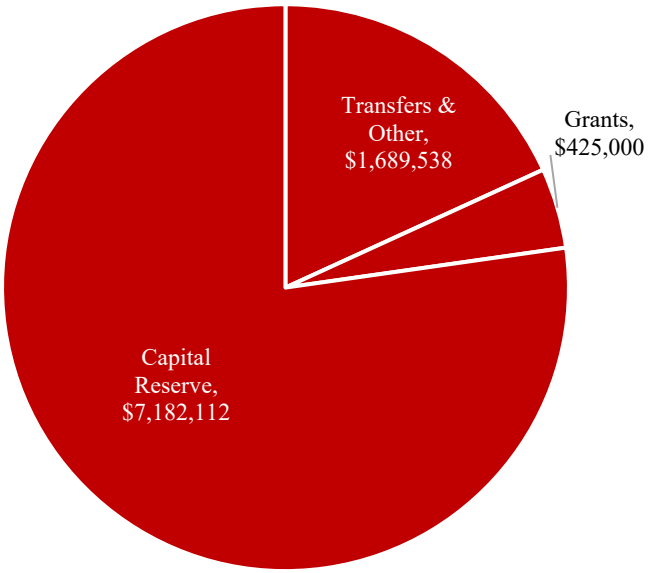
	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Expenditures					
General Government					
40-10-102-500???-000					
300 Office Equipment	$ 4,495	$ -	$ 35,000	$ -	$ 40,000
730 Mun Bldg Capital Maintenance	15,623	22,271	75,000	65,000	100,000
731 Mun Bldg Capital Projects - Int	15,684	31,516	775,000	250,000	2,000,000
732 Mun Bldg Capital Projects - Ext	2,343,874	336,713	725,000	725,000	-
733 Parking Lot Resurfacing	-	-	410,000	410,000	-
740 Staff Vehicles	-	-	65,000	65,000	-
750 Information Technology Equip	106,692	183,611	182,500	182,500	191,500
752 Cable Television Equipment	6,580	10,149	21,000	10,000	13,500
760 Facility Security Upgrades	34,055	3,325	23,000	23,000	180,000
Total General Government	$ 2,527,003	$ 587,585	$ 2,311,500	$ 1,730,500	$ 2,525,000
Public Safety					
40-20-???-500???-000					
201-740 Police Vehicles	$ 73,476	$ 142,720	$ 122,000	$ 122,000	$ 125,000
201-745 Rt. 19 Corridor Cameras	36,488	36,355	40,000	40,000	40,000
201-746 Deer Culling Program	44,604	42,822	47,000	47,000	50,000
201-747 Mobile Data Units	35,739	30,290	-	-	-
201-749 Dispatch Center	31,551	1,434	17,400	17,400	-
201-750 Video Equipment	-	-	-	-	54,000
201-754 Software Upgrades	25,036	60,328	-	-	11,000
201-762 Other Equipment	11,368	-	49,000	49,000	20,000
201-780 BP Vests, Weapons & AEDs	9,637	13,564	10,000	10,000	10,000
202-730 Fire Station Maintenance	185,530	85,774	125,000	125,000	325,000
202-740 Fire Trucks	46,663	805,709	1,575,000	-	1,575,000
Total Public Safety	$ 500,092	$ 1,218,996	$ 1,985,400	$ 410,400	$ 2,210,000
Community Development					
40-30-301-500???-???					
702-000 Software Implementation	$ -	$ -	$ 38,000	$ 38,000	$ -
760-000 Comprehensive Plan	-	53,401	65,000	65,000	-
770-000 Other Property	19,679	3,394	425,000	70,000	405,000
Total Community Development	$ 19,679	$ 56,795	$ 528,000	$ 173,000	$ 405,000

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Public Works					
40-40-???-500???-000					
401-541 Bond Issuance Costs	$ -	$ 149,459	$ -	$ -	$ -
401-740 Dump Trucks	154,048	400,158	548,000	238,750	623,250
401-741 Other Trucks, CAT, Sweeper	-	85,769	76,000	58,500	104,500
401-745 Staff Vehicles	-	103,245	-	27,310	84,000
401-746 Fuel Island	-	-	5,000	3,500	-
401-760 Groundsmaster Mowers	-	174,413	-	-	-
401-784 Bobcat Loader & Tractors	190,615	49,999	-	-	90,000
401-790 Other Equipment	36,148	43,155	100,500	61,000	144,300
404-721 Salt Storage Facility	-	-	275,000	-	200,000
405-712 Storm Sewer Fund Approp.	750,000	500,000	500,000	500,000	300,000
406-743 Traffic Signals & Signs	34,165	59,259	45,000	45,000	45,000
406-747 Rt. 19 Signals/PennDOT	-	383,281	-	-	-
408-610 Annual Street Program	1,406,859	1,414,689	1,450,000	1,450,000	1,450,000
408-620 Sidewalk Projects	40,170	45,764	445,000	445,000	375,000
408-630 Bridge Projects	-	-	-	-	60,000
409-710 Refuse & Recycling Bins	6,563	21,800	-	-	5,000
411-725 Other Building Improvements	112,342	25,308	-	-	-
Total Public Works	$ 2,730,910	$ 3,456,299	$ 3,444,500	$ 2,829,060	$ 3,481,050
Recreation					
40-40-???-500???-000					
415-710 Field Improvement Fund Appr.	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000
415-720 Park Renovation Projects	147,929	283,980	220,000	184,400	285,600
40-50-501-500???-000					
730 Parks Master Plan	-	-	-	-	130,000
762 Morton Complex Upgrades	405,841	10,548,946	3,500,000	2,675,000	25,000
Total Recreation	$ 583,770	$10,862,926	$ 3,750,000	$ 2,889,400	$ 470,600
Library					
40-60-601-500???-000					
722 Other Equipment	$ 4,691	$ 8,526	$ 180,000	$ -	$ 205,000
Total Library	$ 4,691	$ 8,526	$ 180,000	$ -	$ 205,000
Total Expenditures	**$ 6,366,145**	**$16,191,127**	**$12,199,400**	**$ 8,032,360**	**$ 9,296,650**

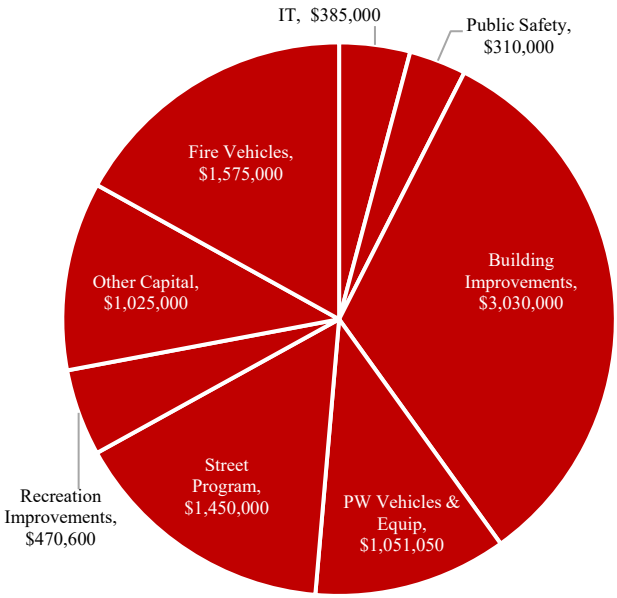
BUDGETARY COMMENT

In 2026, the Capital Projects Fund is budgeted to contribute $1,450,000 toward the Annual Street Program. Combined with an appropriation from the State Liquid Fuels Tax Fund, the Annual Street Program budget will total $2,100,000. The 2026 Capital Projects Fund also includes funding for items such as building and infrastructure improvements, vehicle replacements, computer software and equipment, parks maintenance, and equipment replacement for various departments.

Capital Projects Fund Revenues



Capital Projects Fund Expenditures



Capital Projects Fund
Approved Capital Project Listing

Improvements	
Annual Street Program *	$ 1,450,000
**Total: $2,100,000 with $650,000 from State Liquid Fuels Tax Fund*	
Municipal Building Improvements	2,100,000
General Building Maintenance & Improvements	525,000
Other Property Improvements	405,000
Sidewalk Projects	375,000
Field & Park Improvements	310,600
Bridge Projects	60,000
Traffic Signals and Improvements	45,000
Storm Sewer Appropriation	300,000
Field Improvement Fund Appropriation	30,000

Vehicles	
Public Safety Vehicles	$ 1,700,000
Public Works Vehicles	811,750
Other Vehicles	-
Equipment	
Public Safety Equipment	135,000
Public Works Equipment	239,300
IT, Cable, and General Equipment	630,000
Programs	
Parks Master Plan	130,000
Public Safety Deer Culling	50,000
Total Budget: Capital Projects Fund	**$ 9,296,650**

SANITARY SEWER FUND

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Beginning Net Position	$ 10,166,719	$ 11,095,691	$ 12,784,483	$ 12,784,483	$ 10,389,669
Operating Revenue	8,751,083	8,763,421	8,596,000	8,760,000	9,009,000
Operating Expenses	(8,010,057)	(7,533,782)	(13,853,103)	(11,450,012)	(9,788,084)
Total Operating Income (Loss)	**741,026**	**1,229,639**	**(5,257,103)**	**(2,690,012)**	**(779,084)**
Non-Operating Revenue	538,267	791,440	150,000	615,000	200,000
Non-Operating Expenses	(350,321)	(332,287)	(319,802)	(319,802)	(301,472)
Total Non-Operating Rev. (Expenses)	**187,946**	**459,153**	**(169,802)**	**295,198**	**(101,472)**
Change in Net Position	928,972	1,688,792	(5,426,905)	(2,394,814)	(880,556)
Ending Net Position	11,095,691	12,784,483	7,357,578	10,389,669	9,509,113
Net Investment in Capital Assets	(1,310,842)	(1,336,634)	(1,350,000)	(1,350,000)	(1,375,000)
Ending Unrestricted Net Position	**$ 9,784,849**	**$ 11,447,849**	**$ 6,007,578**	**$ 9,039,669**	**$ 8,134,113**

PROGRAM OVERVIEW

In 1950, the Township entered into a long-term agreement with Allegheny County Sanitary Authority (ALCOSAN) for sewage treatment and disposal service to all parts of the Township. Interceptor or trunk sewers and pumping stations have been constructed in the Township to provide a complete sanitary sewer system to over 98% of the community. Construction of the system was originally financed through the Municipal Authority of the Township of Upper St. Clair.

The Township maintains approximately 156 linear miles of the public sewer system and 5,081 sanitary sewer manholes within that system. The number of linear miles that have been rehabilitated during the last five years is as follows:

2021	2022	2023	2024	2025 Projected
1.30 miles	1.40 miles	1.59 miles	1.56 miles	5.87 miles

As with any materials transport system, continual maintenance must be provided to maintain good operational order. Maintenance activities provided by this fund include cleaning and flushing, sewer manhole maintenance, cleaning and sealing manholes, smoke and dye testing of lines, pump station maintenance, and various activities associated with the Corrective Action Plan.

Until 1985, sanitary sewer maintenance expenses had been budgeted for in the General Fund. Recognizing the deteriorating condition of the aging sewer system, and the need to implement the Corrective Action Plan for the McLaughlin Run Watershed, the Township established the Sanitary Sewer Fund. This fund, which is to be funded primarily through sewer user fees, accounts for all the costs associated with regular system maintenance and Corrective Action Plan projects.

MULTIPLIER HISTORY

The Township contracts with Jordan Tax Service (JTS) to bill residents each month for ALCOSAN and Township sewer user fees. A monthly bill from JTS includes an ALCOSAN and Township usage charge, as well as an ALCOSAN and Township service charge.

The Township calculates the total sewer fees for residents on a multiplier basis. The total charge to the residents is calculated by applying a multiplier to the ALCOSAN processing and service charges. In 2026, ALCOSAN will increase its rates by 7%. The Township multiplier will be reduced from 1.64 to 1.59. A history of the Township's sewer multiplier is listed below.

Sanitary Sewer Fund
20 Year Multiplier History

Year	Multiplier	Year	Multiplier
2007	1.80	2017	2.15
2008	1.85	2018	2.05
2009	2.15	2019	2.00
2010	2.19	2020	2.00
2011	2.19	2021	1.93
2012	2.19	2022	1.86
2013	2.19	2023	1.80
2014	2.25	2024	1.68
2015	2.25	2025	1.64
2016	2.25	2026	1.59

WINTER AVERAGE METHOD (WAM)

Winter averaging is a sewer billing method used by the Township to provide savings for residents during the summer months. The method uses an average of a residential household's water usage during the winter months (November-April) as the basis for billing sewer charges during the summer months (May-September). Winter averaging reduces the likelihood that residents will be charged for warm weather activities such as watering lawns, washing cars, landscaping, gardening, or filling pools, and more accurately reflects the amount of water that passes through the Township's sanitary sewer system to get treated by ALCOSAN. Below is an example of the impact of the WAM program for a household that used 15,000 gallons of water in a summer month but was only charged for their winter average usage of 5,000 gallons.

Winter Average Method (WAM)
2026 Monthly Billing Example

No Winter Average Method			Winter Average Method			
Total Usage (gallons)	Sewer Rate (per 1,000 gallons)	Usage Charge	WAM Usage (gallons)	Sewer Rate (per 1,000 gallons)	Usage Charge	WAM Savings
15,000	$20.27	**$304**	5,000	$20.27	**$101**	**$203**

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Operating Revenue					
50-00-000-??????-000					
330450 Current Sewer User Fees	$ 8,558,202	$ 8,353,591	$ 8,530,000	$ 8,610,000	$ 8,900,000
330456 Liened Sewer User Fees	54,726	344,719	20,000	85,000	60,000
330460 ALCOSAN Reimbursement	24,972	24,071	23,000	24,000	24,000
330502 Sanitary Sewer Permit Fees	104,500	22,500	15,000	20,000	15,000
380081 Lien Cost Reimbursement	8,683	18,540	8,000	21,000	10,000
Total Operating Revenue	**$ 8,751,083**	**$ 8,763,421**	**$ 8,596,000**	**$ 8,760,000**	**$ 9,009,000**

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Operating Expenses					
50-40-425-500???-000					
Personal Services					
101 Full-Time Wages	$ 188,040	$ 203,164	$ 210,290	$ 210,290	$ 217,482
110 Overtime Wages	1,657	1,387	2,100	1,500	1,500
162 Group Life Insurance	605	622	700	700	750
163 Medical Insurance	36,710	43,460	38,900	44,000	46,800
164 Workers' Compensation	922	1,072	1,085	1,050	983
166 Pension Costs	15,336	16,033	16,600	16,250	16,500
167 Long-term Disability Insurance	374	388	400	400	450
168 Post Retirement Plan	950	688	600	750	750
198 Social Security Expense	14,090	15,232	16,248	16,202	16,752
199 Overhead Distribution	8,577	14,416	11,922	11,893	12,295
Total Personal Services	**$ 267,261**	**$ 296,462**	**$ 298,845**	**$ 303,035**	**$ 314,262**
Contractual Services					
202 Sewer Processing Fees	$ 5,321,370	$ 5,748,799	$ 6,145,000	$ 6,075,000	$ 6,525,000
210 Professional Svcs-Legal	9,399	4,404	40,000	40,000	35,000
211 Professional Svcs-Engineering	2,957	3,060	-	-	-
212 Engineering-Corrective Action	233,658	177,267	100,000	65,000	100,000
213 Engineering-Source Reduction	-	44,373	745,000	140,000	110,000
221 Flood Insurance	1,975	1,401	1,700	1,550	1,900
240 Water and Sewerage	16,844	16,103	16,800	16,800	17,700
242 Electricity	65,124	26,442	42,000	38,000	39,900
243 Telephone	3,588	3,341	4,000	4,100	4,200
250 Corrective Action-Sewer Rehab	1,215,282	331,343	400,000	355,000	500,000
251 Source Reduction Construction	-	-	5,130,000	3,500,000	1,200,000
258 Repairs & Maint-Mech. Equip.	10,028	19,991	32,000	25,000	31,000
262 Sewer Billing & Collection	74,639	92,623	82,800	90,000	93,000
290 Other Contractual Services	2,698	4,880	6,300	5,000	6,300
Total Contractual Services	**$ 6,957,562**	**$ 6,474,027**	**$ 12,745,600**	**$ 10,355,450**	**$ 8,664,000**

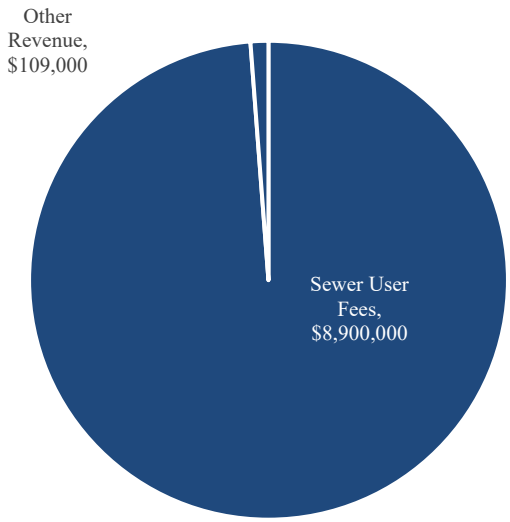
	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Commodities					
315 Construction Supplies	$ 9,638	$ 2,374	$ 15,000	$ 11,000	$ 15,000
318 Sewer Maintenance Supplies	145	110	6,300	5,000	6,300
350 Protective Wearing Apparel	-	-	300	100	300
390 Other Supplies	786	65	4,000	2,800	3,900
Total Commodities	**$ 10,569**	**$ 2,549**	**$ 25,600**	**$ 18,900**	**$ 25,500**
Distributed Costs					
601 Dist. Vehicle Costs	$ 15,505	$ 15,825	$ 13,583	$ 13,357	$ 13,826
602 Depreciation Expense	721,620	722,707	745,000	735,000	745,000
603 Dist. Data Processing Costs	37,540	22,212	24,475	24,270	25,496
Total Distributed Costs	**$ 774,665**	**$ 760,744**	**$ 783,058**	**$ 772,627**	**$ 784,322**
Total Operating Expenses	**$ 8,010,057**	**$ 7,533,782**	**$ 13,853,103**	**$ 11,450,012**	**$ 9,788,084**
Total Operating Income (Loss)	$ 741,026	$ 1,229,639	$ (5,257,103)	$ (2,690,012)	$ (779,084)

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Non-Operating Revenues					
50-00-000-??????-???					
345001 Interest on Investments	$ 538,267	$ 791,440	$ 150,000	$ 615,000	$ 200,000
Total Non-Operating Revenues	**$ 538,267**	**$ 791,440**	**$ 150,000**	**$ 615,000**	**$ 200,000**
Non-Operating Expenses					
50-40-425-500???-???					
401-000 Bond Payments-Principal	$ 665,666	$ 689,876	$ 720,770	$ 720,770	$ 754,138
401-001 Bonds Payable Allocation	(665,666)	(689,876)	(720,770)	(720,770)	(754,138)
402-000 Bond Payments-Interest	350,321	332,287	319,802	319,802	301,472
Total Non-Operating Expenses	**$ 350,321**	**$ 332,287**	**$ 319,802**	**$ 319,802**	**$ 301,472**
Total Non-Operating Rev (Expenses)	$ 187,946	$ 459,153	$ (169,802)	$ 295,198	$ (101,472)

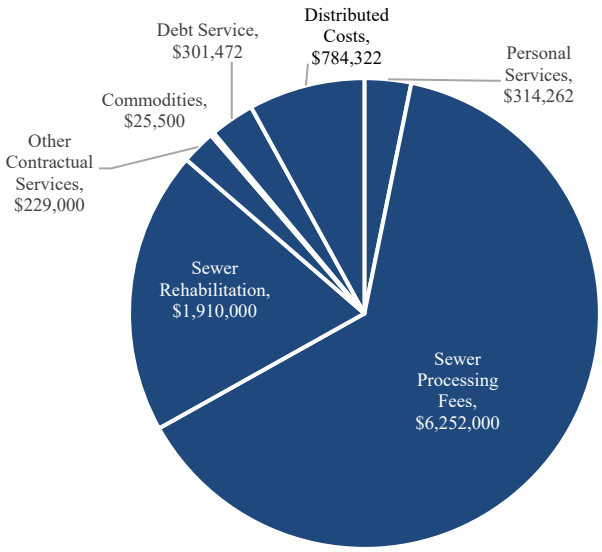
BUDGETARY COMMENT

Operating expenses in the Sanitary Sewer Fund are budgeted to decrease by $4,065,019, or 45.1% over the 2025 Budget. This large reduction is the result of the source reduction efforts referenced earlier in this document that were completed in 2025 and required a one-time large increase in that year's budget. Aside from those budget accounts, other Sanitary Sewer expenses are increasing $400,000, or 5.3% from 2025.

Projected Revenues



Projected Expenses



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SUPPLEMENTARY INFORMATION

Portions of the 2016 General Obligation Bonds, the 2017 General Obligation Bonds, and the 2022 General Obligation Bonds issued by the Township are directly related to the sanitary sewers. The debt was issued to finance Sanitary Sewer Consent Order projects that were agreed upon by the Township and the Allegheny County Health Department. The debt service schedule for each applicable portion follows. More information on each of these bond issues can be found within the "Sinking Funds" section found later in this document.

2016 General Obligation Bonds
Sanitary Sewer Fund Portion

Year of Maturity	Rate Coupon	Principal	Interest	Annual Debt Service
2026	3.00%	$ 244,138	$ 197,310	$ 441,448
2027	4.00%	250,032	188,648	438,680
2028	4.00%	260,084	178,445	438,529
2029	4.00%	270,978	167,824	438,802
2030	3.25%	281,030	157,838	438,868
2031	3.25%	286,924	148,608	435,532
2032	3.25%	438,432	136,821	575,253
2033	4.00%	492,268	119,852	612,120
2034	4.00%	511,582	99,775	611,357
2035	4.00%	525,896	79,025	604,921
2036	4.00%	338,078	61,745	399,823
2037	4.00%	463,484	45,714	509,198
2038	4.00%	481,114	26,822	507,936
2039	4.00%	135,000	14,500	149,500
2040	4.00%	145,000	8,900	153,900
2041	4.00%	150,000	3,000	153,000
	Total	**$ 5,274,040**	**$ 1,634,828**	**$ 6,908,868**

SUPPLEMENTARY INFORMATION (Continued)

2017-B Bond Issue Sanitary Sewer Fund Portion				
Year of Maturity	Rate Coupon	Principal	Interest	Annual Debt Service
2026	2.000%	$ 145,000	$ 67,470	$ 212,470
2027	2.050%	140,000	63,695	203,695
2028	2.200%	150,000	62,585	212,585
2029	2.400%	140,000	17,830	157,830
2030	2.550%	145,000	14,366	159,366
2031	2.650%	150,000	10,585	160,585
2032	3.000%	155,000	29,408	184,408
2033	3.000%	135,000	57,975	192,975
2034	3.000%	600,000	46,950	646,950
2035	3.000%	625,000	28,575	653,575
2036	3.000%	640,000	9,600	649,600
	Total	**$ 3,025,000**	**$ 409,039**	**$ 3,434,039**

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SUPPLEMENTARY INFORMATION (Continued)

2022 Bond Issue Sanitary Sewer Fund Portion				
Year of Maturity	Rate Coupon	Principal	Interest	Annual Debt Service
2026	3.000%	$ 365,000	$ 36,692	$ 401,692
2027	3.000%	380,000	25,673	405,673
2028	2.000%	390,000	16,169	406,169
2029	2.000%	320,000	30,000	350,000
2030	2.000%	325,000	23,550	348,550
2031	2.000%	335,000	16,950	351,950
2032	2.000%	335,000	10,250	345,250
2033	2.000%	345,000	3,450	348,450
	Total	**$ 2,795,000**	**$ 162,734**	**$ 2,957,734**

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TOWNSHIP/SCHOOL DISTRICT MAGAZINE FUND

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Beginning Net Position	$ 162,060	$ 161,272	$ 160,373	$ 160,373	$ 158,624
Operating Revenue	149,859	140,801	138,000	131,001	130,962
Operating Expenses	(150,647)	(141,700)	(138,000)	(132,750)	(135,410)
Total Operating Income (Loss)	**(788)**	**(899)**	**-**	**(1,749)**	**(4,448)**
Change in Net Position	**(788)**	**(899)**	**-**	**(1,749)**	**(4,448)**
Ending Net Position	**$ 161,272**	**$ 160,373**	**$ 160,373**	**$ 158,624**	**$ 154,176**

PROGRAM OVERVIEW

The Magazine Fund accounts for the joint effort of the Township and School District to inform Upper St. Clair residents of news pertaining to both entities through a print publication.

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Operating Revenue					
51-00-000-367???-000					
001 Advertising Fees	$ 149,859	$ 140,801	$ 138,000	$ 131,001	$ 130,962
Total Operating Revenue	**$ 149,859**	**$ 140,801**	**$ 138,000**	**$ 131,001**	**$ 130,962**
Operating Expenses					
51-10-102-500???-000					
101 Steering Committee Payments	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000
111 Editorial Staff	38,880	37,110	31,000	31,000	31,000
121 Office Management	1,673	3,000	3,000	3,000	3,000
215 Photography Costs	1,000	-	410	410	410
275 Printing Costs	48,214	43,064	43,900	42,000	43,250
278 Postage	13,435	12,333	13,000	12,000	13,000
280 Mileage	22	55	100	100	100
290 Commissions	25,663	24,673	24,840	23,550	23,550
292 Graphic Art Services	15,120	14,877	15,500	15,100	15,500
301 Office Supplies	110	46	100	100	100
302 Software Licensing	-	525	550	240	250
304 Software Licensing	1,300	575	750	400	400
390 Other Supplies	1,230	1,442	850	850	850
Total Operating Expenses	**$ 150,647**	**$ 141,700**	**$ 138,000**	**$ 132,750**	**$ 135,410**
Total Operating Income (Loss)	**$ (788)**	**$ (899)**	**$ -**	**$ (1,749)**	**$ (4,448)**

BOYCE MAYVIEW COMMUNITY & RECREATION CENTER FUND

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Beginning Net Position	$ 9,740,663	$10,519,989	$11,788,111	$11,788,111	$12,695,793
Operating Revenue	4,702,123	5,123,869	5,104,796	5,512,780	5,579,985
Operating Expenses	(4,181,499)	(4,347,433)	(5,090,521)	(4,879,488)	(5,174,791)
Total Operating Income (Loss)	**520,624**	**776,436**	**14,275**	**633,292**	**405,194**
Non-Operating Revenue	1,509,995	1,718,974	1,380,967	1,470,968	1,332,299
Non-Operating Expenses	(603,075)	(579,070)	(548,359)	(548,360)	(526,013)
Total Non-Operating Rev. (Expenses)	**906,920**	**1,139,904**	**832,608**	**922,608**	**806,286**
Change in Net Position	**1,427,544**	**1,916,340**	**846,883**	**1,555,900**	**1,211,480**
Capital Contribution					
Less: Depreciation - Building	(648,218)	(648,218)	(648,218)	(648,218)	(648,218)
Ending Net Position	10,519,989	11,788,111	11,986,776	12,695,793	13,259,055
Net Investment in Capital Assets	(2,317,913)	(2,689,355)	(2,817,605)	(2,796,805)	(6,227,805)
Ending Unrestricted Net Position	**$ 8,202,076**	**$ 9,098,756**	**$ 9,169,171**	**$ 9,898,988**	**$ 7,031,250**

COMMUNITY & RECREATION CENTER OVERVIEW

In 2009, the Board of Commissioners directed the Township Manager and the Recreation and Leisure Services Department to make a complete change of philosophy in the construction and operation of the Community & Recreation Center (C&RC).

From an historical perspective, the process of building the Community Center development began in the late 1990's with the creation of the Master Plan for Boyce Mayview Park. The Master Plan led to the creation of the Outdoor Classroom, 4 playing fields, perimeter trail, and over 10 miles of interior trails. In 2004, the Board of Commissioners began discussing the Community & Recreation Center concepts. The Board created a 50-member Ad Hoc group to research other facilities and gather information from their neighborhood and various interest groups. The Board also contracted with Ballard King and Associates (BK) for a feasibility study which was the footprint for the C&RC and served as the pro forma upon startup of operations. It was stated in this study, that some small percentage of Township financial support would always be required. In 2018, the Township contracted with BK to update the feasibility study and make physical and operational recommendations for the future of the C&RC. The study served as a guide for the C&RC Facility Implementation Team (FIT) which was formed in late-2018 to develop a plan to execute the recommendations. This process was interrupted in early 2020 as a result of the Township's response to the global pandemic. The facility assessment process was revisited in 2023, and a new Implementation & Advisory Committee was formed in 2024 to begin the process of implementing the recommendations. Major enhancements are anticipated to begin in 2026.

The C&RC serves residents of the Township and surrounding communities and continues to be designed to cover operating expenses through fees. To tackle this task, the Department of Recreation and Leisure Services includes a Membership/Marketing Department, Fitness Department, Aquatics Department, and Maintenance Department. For current information about the Community & Recreation Center, please visit www.twpusc.org/crc/crc-home.

2025 C&RC ACCOMPLISHMENTS

- Expanded Pilates Reformer offerings, increasing participation and generating a 6% revenue increase compared to 2024.
- Increased participation in the Mommy & Me Yoga program by 21% from 2024.
- Continuous growth in membership at the C&RC.
- Increased overall Aquatics department revenue by 10% from 2024.
- The C&RC issued 264 aquatic certifications through its aquatic training programs, including Lifeguarding, Water Safety Instruction, and Lifeguard Instructor courses, representing a 12% increase over 2024.
- Increased group swim lesson participation by 9% from 2024.
- Continued success with marketing strategy of targeted member/community outreach with monthly membership e-mails. The contact list has grown to 14,500 individuals with over a 65% open rate.
- Through ongoing execution of the Membership Value Plan and growth strategy, membership reached a record high, reflecting an 8.5% increase over 2024.

2026 C&RC GOALS AND OBJECTIVES

- Grow personal training and small-group training programs to increase departmental revenue.
- Develop year-round fitness programs for teen athletes to expand revenue-generating offerings.
- Continue to focus on customer experience and member satisfaction, particularly in areas of facility usage and programming demand.
- Support the implementation of C&RC outdoor pool enhancements to ensure an efficient, cost-effective transition and continued high-quality operations.
- Strengthen summer staff training to reduce turnover and build a consistent year-round staffing pool, lowering recruitment and onboarding costs.
- Increase and retain membership units – particularly among family and senior demographics – to strengthen recurring revenue and stabilize long-term membership income.
- Expand target marketing efforts, including the addition of SMS messaging.
- Expand aquatic summer camp program participation (junior swim lesson instruction, junior lifeguard).
- Continue developing lifeguard certification and retention pipeline to reduce hiring and training costs.

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C&RC ORGANIZATIONAL STRUCTURE

The 2026 proposed staffing for the C&RC is as follows:

Position Title	Pay Grade	Minimum	Maximum	2026 Positions
Director of Recreation and Leisure Services	11	$98,300	$163,900	1
Senior Strategic Advisor, Recreation & Leisure	9	$82,600	$137,800	1
Aquatics Supervisor	6	$61,600	$92,600	1
Membership & Marketing Supervisor	6	$61,600	$92,600	1
Fitness Supervisor	6	$61,600	$92,600	1
Recreation Supervisor	5	$56,000	$84,000	1
Guest Relations Supervisor	5	$56,000	$84,000	1
Aquatics Coordinator	3	$46,400	$69,800	1
Community Programs Coordinator	3	$46,400	$69,800	1
Group Exercise Coordinator	3	$46,400	$69,800	1
Facility/Banquet Rental Coordinator	2	$40,600	$61,000	1
Marketing Assistant	2	$40,600	$61,000	1
Membership Specialist	2	$40,600	$61,000	1
Secretary to the Director of Recreation	2	$40,600	$61,000	1
Bldg Maintenance Custodian /Attendant	Union Contract	$26.41/hr	$26.41/hr	3
Total				**17**

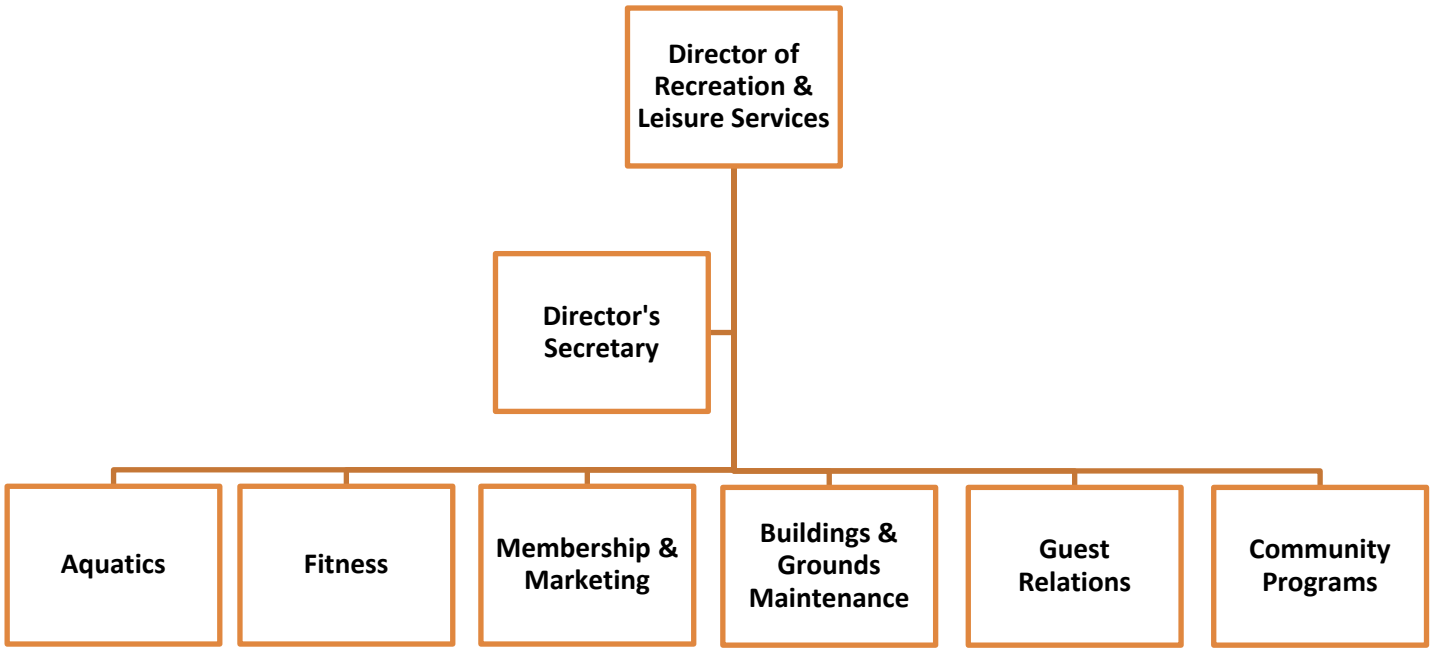
Budgetary Allocations

Certain Township employees have responsibilities outside of their primary department. A budgetary allocation for recreation employee wages and benefits has been made as follows.

Position Title	General Fund	C&RC Fund	BM RAD
Director of Recreation and Leisure Services	25.0%	75.0%	n/a
Senior Strategic Advisor, Recreation & Leisure	25.0%	75.0%	n/a
Community Programs Coordinator	50.0%	50.0%	n/a
Secretary to the Director of Recreation	25.0%	70.0%	5.0%

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C&RC ORGANIZATIONAL STRUCTURE (continued)



AQUATICS OVERVIEW

The Community & Recreation Center is the first to offer the South Hills amenities that you may only find in regional water parks and other highly themed resorts on the East Coast. Presenting only the best in aquatic cleaning, our state-of-the-art filters remove the smallest particles from water, resulting in very clean, clear water. In addition, to aid in the cleanliness of the Aquatic Center's water, each pool and spa's filter system produces a turnover rate much higher than standard guidelines require.

Indoor Lap Pool
The indoor lap pool is a 4 lane, 25-yard pool. It ranges from 3.5 feet in the shallow end, to 8 feet in the deep end. Uses for this space include lap swimming, shallow and deep-water aerobics, and swim lessons. Water temperature is kept between 82- and 84-degrees Fahrenheit.

Resistance Channel
The resistance channel is a 3.5-foot deep, sidewinding "river" of moving water. Patrons using the resistance channel will be able to swim, walk, or run against the current for a higher intensity workout. As an alternative, bathers will also be able to glide along with the current for a much more relaxing and gentle exercise experience. Water temperature is kept between 84- and 88-degrees Fahrenheit.

Recreational/Leisure Pool
The recreational/leisure pool is a large, open pool area that contains a vast amount of pool space, as well as multiple structures and interactive play features. It is equipped with a zero-depth entry, which allows easy access for almost all individuals. Special features of the recreation/leisure pool area include a two-story body side, water geysers, underwater benches, and a large interactive play structure with dumping bells, small slide, and water cannons. Water temperature is kept between 84- and 88-degrees Fahrenheit.

Outdoor Pool Area
The outdoor pool area has a variety of family friendly features available in and around the pool. Surrounding the pool is a spacious grassy area for lounging and play, two large pavilions with picnic tables, a large sandbox, and oversized beach umbrellas. In the pool, patrons will find a two-story body slide, lily pad walk with overhead cargo net, water geysers and cannons, discovery fountains, an interactive play structure with small slide, underwater benches, and leisure pool. Water temperature is kept between 78- and 80-degrees Fahrenheit.

Programming
C&RC aquatic programs and services provide families and individuals with an opportunity to learn how to enjoy the water safely. Aquatic programs are offered in the areas of swimming instruction, water exercise, sports training, special populations, and recreational swimming.
Programs include:

- Swim Lessons
- Private Swim Lessons
- Water Aerobics Classes

Staffing
The Aquatics Department is staffed by one Aquatics Supervisor, one Aquatics Coordinator, and part-time lifeguards.

FITNESS OVERVIEW

The main area of the Fitness Department encompasses approximately 10,000 square feet of the facility. This area includes free weights, selectorized weight machines, and cardiovascular machines. The Fitness Department also has two workout studios, and an 18,000 square foot gymnasium. The Fitness Department views health holistically; a healthy person has unity of mind, body, and spirit. The Fitness Department has identified the growing level of physical inactivity and obesity in the United States as a critical social issue that must be addressed. Through innovative health and wellness programs, the Fitness Department looks to guide and support individuals in developing new skills and setting realistic goals for achieving a healthy lifestyle.

Programming
C&RC fitness, health, and wellness programs emphasize the value of disease prevention through physical activity and education programs in the areas of physical training, nutrition, stress management, and smoking cessation.

Programs provided by the Fitness Department are as follows:

- Personal Training
- Nutrition Counseling
- Fitness Assessments
- Strength and Cardio Orientations
- Group Exercise Classes
- Introduction to Strength Training

Staffing
The Fitness Department is staffed by one Fitness Coordinator, one Group Exercise Coordinator, part-time Exercise Instructors, and other part-time staff.

Equipment
The Fitness Department has seen consistent participation since the opening of the C&RC. In order to keep the Fitness Department on the cutting edge, the Township has planned to purchase additional equipment to keep pace with the demand for fitness activities. Equipment includes six treadmills, four ellipticals, two interactive bikes, two upright bikes, two rowers, and a linear leg press. For additional information, please see the "*C&RC Capital Account"* section.

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MEMBERSHIP & MARKETING OVERVIEW

The Membership/Marketing Department's goal is to ensure that C&RC membership is valued as a delightful and important part of one's life, with a special emphasis on growth in mind, body, and spirit. The service and human interactions experienced by all who enter or contact the C&RC will be warm, personal, and professional.

The Membership/Marketing Department offers a single tier membership program that allows a member to use both indoor and outdoor C&RC facilities. Membership includes an annual membership or a three-month membership option. These membership options are broken out into four categories: Youth, Adult, Family, and Senior. For more information on plans and fees, please visit www.twpusc.org/crc/membership. The Membership Department is also responsible for agreements related to rental space throughout the facility.

Staffing

The Membership/Marketing Department is staffed by one Membership/Marketing Services Supervisor, one Membership Specialist, one Facility Rental Coordinator, and part-time Membership Specialists and Event Attendants.

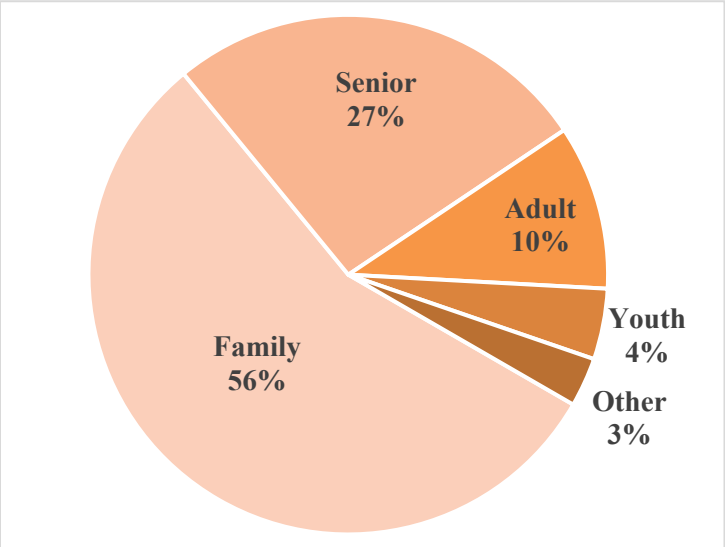
Vital Statistics

Annual memberships are the basis for sustainability of the C&RC. A sustainable membership base will depend on several statistics that are tracked continuously. Those statistics include: Total Memberships (the total number of memberships sold for all membership types), Total Individual Members (the total number of people with active memberships in a given month), and Membership Mix (total memberships by membership type).

Total Memberships by Month Compared to Prior Year

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2022	3,123	3,195	3,255	3,267	3,297	3,382	3,556	3,557	3,476	3,428	3,440	3,491
2023	3,537	3,689	3,715	3,749	3,740	3,819	3,960	4,004	3,908	3,869	3,860	3,865
2024	3,888	3,973	4,017	4,041	4,018	4,122	4,308	4,342	4,275	4,209	4,179	4,197
2025	4,240	4,352	4,414	4,458	4,382	4,427	4,618	4,651	4,564	4,490	4,448	4,473

Membership Mix in December 2025



Peak membership levels and usage for the C&RC is typically experienced during the summer months of June through August, due to the operation of the outdoor pool. The membership mix continues to show the importance of family memberships which are by far the most common type of membership, comprising well over half of the total memberships.

BUILDING MAINTENANCE OVERVIEW

The Building Maintenance Department is responsible for the cleaning, both day-to-day and long-term maintenance, and general upkeep of the Community & Recreation Center. Currently, the cleaning services for the building are contracted to a third party.

Staffing: The Building Maintenance Department is staffed by three C&RC Attendants and shares a Buildings/Grounds Administrator with the Public Works department.

GUEST RELATIONS OVERVIEW

The Guest Relations Department is responsible for general administration, front desk administration, and childcare at the Community & Recreation Center. Customer service is valued at the C&RC, and the Guest Relations Department handles all initial customer service requests. The Guest Relations Department also handles all childcare responsibilities in the Tot Room at the C&RC. Childcare is available to children from ages 8 weeks to 10 years old.

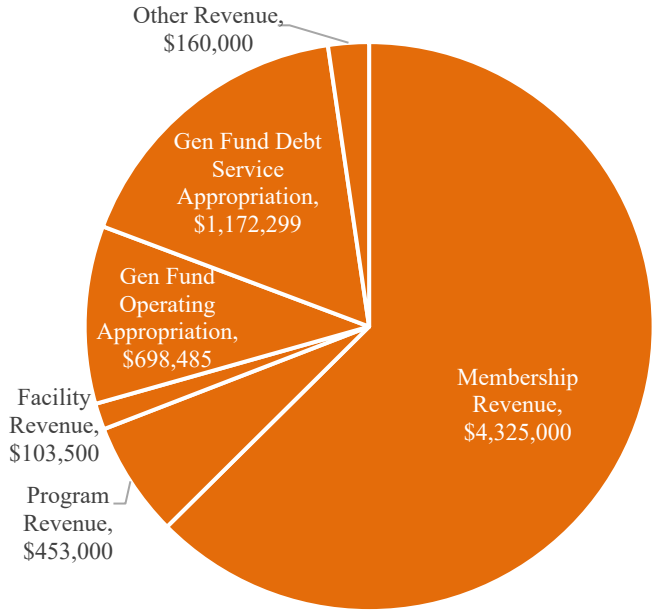
Staffing: The Guest Relations Department is staffed by one Guest Relations Coordinator, one Secretary to the Director, and part-time Control Desk and Childcare Associates.

COMMUNITY PROGRAMS OVERVIEW

Please refer to the General Fund-Recreation section of the Budget for a detailed description of the community programs offered by the Township of Upper St. Clair.

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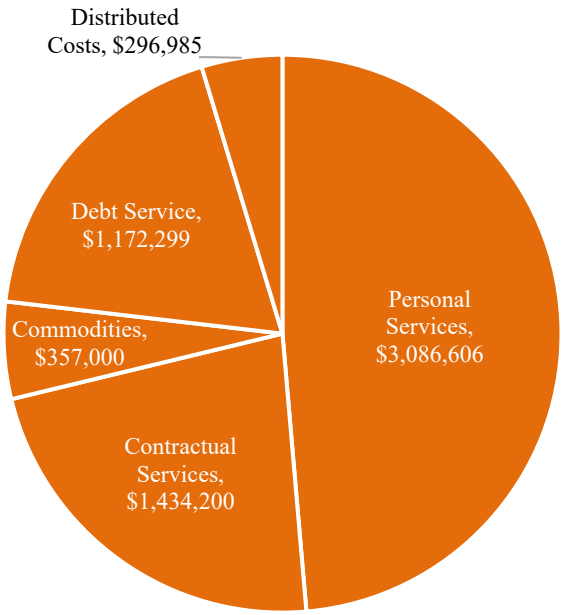
	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Operating Revenue					
53-00-000-??????-000					
Membership Revenue					
350003 Combined Memberships	$ 3,343,461	$ 3,729,355	$ 3,645,000	$ 4,100,000	$ 4,100,000
350004 Daily Admissions	102,516	98,158	95,000	95,000	95,000
350005 Three Month Memberships	149,607	154,471	125,000	125,000	130,000
Program Revenue					
367003 Fitness Programs	140,521	153,616	145,000	133,000	145,000
367017 Aquatic Programs	256,493	245,630	262,000	262,000	270,000
367022 Misc. Self Supporting Fees	33,889	47,736	38,000	38,000	38,000
Facility Revenue					
380010 Non-Aquatic Facility Fees	20,346	19,369	19,000	17,000	19,000
380011 Aquatic Facility Fees	70,819	56,370	55,000	55,000	55,000
Other Revenue					
360008 General Fund Appropriation	555,332	588,525	692,796	659,780	698,485
370001 Babysitting Services	12,424	14,030	13,500	13,500	14,500
370010 Vending Revenue	5,559	4,392	3,000	4,500	4,500
370020 Indoor Facility Misc. Rev.	11,156	12,217	11,500	10,000	10,500
Total Operating Revenue	**$ 4,702,123**	**$ 5,123,869**	**$ 5,104,796**	**$ 5,512,780**	**$ 5,579,985**



	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Indoor Facility Operating Expenses					
53-50-501-500???-000					
Indoor Personal Services					
101 Full-Time Wages	$ 897,316	$ 986,127	$ 1,192,257	$ 1,094,340	$ 1,234,772
110 Overtime Wages	19,245	14,189	19,000	16,000	16,250
120 Part-Time Wages	914,220	893,799	924,300	909,500	941,900
162 Group Life Insurance	3,972	4,480	4,900	4,900	5,150
163 Medical Insurance	233,303	314,631	370,400	355,000	413,000
164 Workers' Compensation	70,313	81,718	82,715	78,000	74,910
166 Pension Costs	60,499	69,268	90,100	90,100	91,900
167 Long-term Disability Insurance	1,807	2,069	2,200	2,200	2,350
168 Post Retirement Plan	1,450	2,238	3,500	4,375	4,375
198 Social Security Expense	134,360	140,539	163,370	154,518	167,759
Total Indoor Personal Services	**$ 2,336,485**	**$ 2,509,058**	**$ 2,852,742**	**$ 2,708,933**	**$ 2,952,366**
Indoor Contractual Services					
220 Liability Insurance	$ 58,191	$ 54,018	$ 58,000	$ 61,300	$ 66,000
230 Association Dues	1,878	1,125	3,500	3,000	3,000
231 Travel & Conference Expense	7,244	9,539	14,500	12,500	16,000
232 Personnel Training	2,780	1,310	4,500	3,500	3,500
240 Water and Sewerage	72,715	(25,015)	55,700	55,700	58,500
241 Natural Gas	55,856	43,752	60,000	75,000	82,500
242 Electricity	267,445	295,468	309,800	300,000	315,000
243 Telephone	16,524	15,579	18,500	17,750	18,500
250 Repair/Maint-Office Equip.	881	5,134	8,500	8,500	8,500
251 Repair/Maint-Recreation Equip.	21,686	21,627	18,500	18,500	18,500
255 Building Maintenance	103,768	99,334	101,000	101,000	101,000
256 Pool Maintenance	23,131	29,817	50,000	50,000	50,000
259 Flooring Replacements/Imprvmts.	6,277	41,048	40,000	40,000	40,000
262 Uniforms	4,662	7,383	8,500	8,500	8,500
270 Software Licensing	11,971	14,163	15,000	16,700	19,500
275 Printing & Duplicating	7,254	6,598	14,000	14,000	14,000
278 Postage	939	657	3,000	2,000	2,000
290 Other Contractual Services	303,535	290,620	410,500	316,900	306,000
298 Credit Card Fees	180,181	210,434	218,500	232,000	240,000
299 Internet Connection Costs	11,462	11,840	13,000	13,000	13,000
Total Indoor Contractual Services	**$ 1,158,380**	**$ 1,134,431**	**$ 1,425,000**	**$ 1,349,850**	**$ 1,384,000**

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Indoor Commodities					
300 Office Furniture & Equipment	$ 63,429	$ 19,084	$ 122,900	$ 122,900	$ 101,200
301 Office Supplies	8,509	7,937	12,000	12,000	11,500
304 Publicity Material/Marketing	50,574	51,056	57,500	57,500	59,500
306 Building Maintenance Supplies	41,515	57,182	43,000	43,000	43,000
307 Tools & Equipment	17,138	17,087	15,000	15,000	15,000
326 Department Specific Supplies	13,771	17,932	24,250	24,100	24,750
329 Pool Chemicals	36,592	39,828	39,500	39,500	39,500
390 Other Supplies	18,350	20,301	26,750	25,750	25,750
Total Indoor Commodities	**$ 249,878**	**$ 230,407**	**$ 340,900**	**$ 339,750**	**$ 320,200**
Distributed Costs					
602 Depreciation Expense - Equip.	$ 151,403	$ 184,782	$ 175,000	$ 190,000	$ 195,000
603 Dist. Data Processing Costs	90,097	88,848	97,901	97,082	101,985
Total Distributed Costs	**$ 241,500**	**$ 273,630**	**$ 272,901**	**$ 287,082**	**$ 296,985**
Total Indoor Facility Operating Exp.	**$ 3,986,243**	**$ 4,147,526**	**$ 4,891,543**	**$ 4,685,615**	**$ 4,953,551**
Outdoor Pool Facility Operating Expenses					
53-50-510-500???-???					
Outdoor Personal Services					
120 Part-Time Wages	$ 121,234	$ 122,618	$ 125,200	$ 118,600	$ 124,700
198 Social Security Expense	9,275	9,380	9,578	9,073	9,540
Total Outdoor Personal Services	**$ 130,509**	**$ 131,998**	**$ 134,778**	**$ 127,673**	**$ 134,240**
Outdoor Contractual Services					
232 Personnel Training	$ 554	$ -	$ -	$ -	$ -
240 Water and Sewerage	25,946	26,830	14,200	14,200	15,000
256 Pool Maintenance	10,101	20,623	12,200	12,200	12,200
262 Uniforms	2,708	1,460	3,000	3,000	3,000
290 Other Contractual Services	-	-	-	-	20,000
Total Outdoor Contractual Services	**$ 39,309**	**$ 48,913**	**$ 29,400**	**$ 29,400**	**$ 50,200**

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Outdoor Commodities					
306 Pool Maintenance Supplies	$ 8,567	$ 6,069	$ 12,000	$ 12,000	$ 12,000
326 Aquatics Supplies	4,819	2,003	11,000	11,000	11,000
329 Pool Chemicals	10,838	10,924	10,000	12,000	12,000
390 Other Supplies	1,212	-	1,800	1,800	1,800
Total Outdoor Commodities	**$ 25,436**	**$ 18,996**	**$ 34,800**	**$ 36,800**	**$ 36,800**
Total Outdoor Facility Operating Exp.	**$ 195,254**	**$ 199,907**	**$ 198,978**	**$ 193,873**	**$ 221,240**
Total Operating Expenses	**$ 4,181,497**	**$ 4,347,433**	**$ 5,090,521**	**$ 4,879,488**	**$ 5,174,791**
Total Operating Income (Loss)	**$ 520,626**	**$ 776,436**	**$ 14,275**	**$ 633,292**	**$ 405,194**



BUDGETARY COMMENT

Operating revenues are budgeted $475,189, or 9.3%, higher than the 2025 budget reflecting the continued strong membership levels which have been increasing since 2021. Operating expenses are budgeted to increase $84,270, or 1.7% with higher costs for personal services being partially offset by reductions in commodities and contractual services.

NON-OPERATING REVENUES & EXPENSES

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Non-Operating Revenues					
53-00-000-??????-???					
345001-000 Interest on Investments	$ 321,231	$ 537,118	$ 200,000	$ 290,000	$ 160,000
360008-000 Transfer In-Debt Service	1,188,764	1,181,856	1,180,967	1,180,968	1,172,299
Total Non-Operating Revenues	**$ 1,509,995**	**$ 1,718,974**	**$ 1,380,967**	**$ 1,470,968**	**$ 1,332,299**
Non-Operating Expenses					
53-50-501-500???-???					
501-000 Bond Payments-Principal	$ 591,574	$ 608,671	$ 632,608	$ 632,608	$ 646,286
501-001 Bonds Payable Allocation	(591,574)	(608,671)	(632,608)	(632,608)	(646,286)
511-000 Bond Payments-Interest	603,075	579,070	548,359	548,360	526,013
Total Non-Operating Expenses	**$ 603,075**	**$ 579,070**	**$ 548,359**	**$ 548,360**	**$ 526,013**
Total Non-Operating Rev. (Expenses)	**$ 906,920**	**$ 1,139,904**	**$ 832,608**	**$ 922,608**	**$ 806,286**

C&RC CAPITAL PROJECTS ACCOUNT

Beginning in 2011, staff began to track C&RC capital expenses through the C&RC Capital Projects Account. This is not a separate fund for the Township, but a tracking mechanism for capital purchases. All actual expenses shown in this account will be expensed in an asset account of the C&RC Fund and depreciated over the useful life of the asset.

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Revenue					
54-00-000-??????-000					
360053 Transfer from C&RC Fund	$ 841,855	$ 1,313,554	$ -	$ 923,292	$ 565,194
360602 Depreciation Credit	151,403	184,782	175,000	190,000	195,000
Total Revenue	**$ 993,258**	**$ 1,498,336**	**$ 175,000**	**$ 1,113,292**	**$ 760,194**

C&RC CAPITAL PROJECTS ACCOUNT (Continued)

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Expenses					
C&RC Administration					
54-50-501-500600-???					
099 Computer Equipment	$ 8,733	$ 9,949	$ -	$ -	$ -
Total C&RC Administration	**$ 8,733**	**$ 9,949**	**$ -**	**$ -**	**$ -**
C&RC Fitness					
54-50-501-500600-???					
302 Treadmills	$ -	$ 33,148	20,000	$ 20,000	$ 23,000
303 Ellipticals	-	18,698	16,600	16,600	19,500
304 Upright Bikes	-	7,612	-	-	-
307 Selectorized Strength Equip.	-	43,249	10,000	4,500	25,000
321 Spin Bikes	-	-	11,250	11,250	13,000
322 Stairmaster/Powermills	-	-	20,400	20,100	20,500
323 Other Fitness Equipment	11,982	-	-	-	-
Total C&RC Fitness	**$ 11,982**	**$ 102,707**	**$ 78,250**	**$ 72,450**	**$ 101,000**
C&RC Aquatics					
54-50-501-500600-???					
430 Indoor Play Structure Replcmt	$ -	$ -	$ -	$ -	$ 435,000
435 Indoor Pool Deck Replcmt	-	-	-	-	290,000
Total C&RC Aquatics	**$ -**	**$ -**	**$ -**	**$ -**	**$ 725,000**
C&RC Building & Maintenance					
54-50-501-500600-???					
520 Facility Enhancements - Ph 1	$ -	$ -	$ -	$ -	$ 2,800,000
505 Pool Maintenance & Repairs	21,065	271,756	-	-	-
507 HVAC Equipment	307,860	217,245	225,000	225,000	-
Total C&RC Maintenance	**$ 328,925**	**$ 489,001**	**$ 225,000**	**$ 225,000**	**$ 2,800,000**
Total Expenses	**$ 349,640**	**$ 601,657**	**$ 303,250**	**$ 297,450**	**$ 3,626,000**

SUPPLEMENTARY INFORMATION

In 2008, the Township of Upper St. Clair issued General Obligation Bonds which were used for several purposes including to finance the construction of the Community & Recreation Center (C&RC). The 2008 Bonds were refunded in December 2016. The debt service related to the C&RC portion of the 2016 Bonds is to be repaid based on the schedule shown below. More information on this bond issue can be found within the "Sinking Funds" section found later in this document.

2016 General Obligation Bonds
Community & Recreation Center Fund Portion

Year of Maturity	Rate Coupon	Principal	Interest	Annual Debt Service
2026	3.00%	$ 646,286	$ 526,013	$ 1,172,299
2027	4.00%	670,222	502,914	1,173,136
2028	4.00%	690,739	475,695	1,166,434
2029	4.00%	714,676	447,587	1,162,262
2030	3.25%	735,193	421,347	1,156,539
2031	3.25%	759,129	397,064	1,156,193
2032	3.25%	1,354,122	362,723	1,716,845
2033	4.00%	1,552,453	309,670	1,862,123
2034	4.00%	1,610,585	246,409	1,856,994
2035	4.00%	1,668,716	180,823	1,849,539
2036	4.00%	885,651	129,736	1,015,386
2037	4.00%	1,374,639	84,530	1,459,169
2038	4.00%	1,425,932	28,519	1,454,450
	Total	**$ 14,088,340**	**$ 4,113,030**	**$ 18,201,370**

TRI-COMMUNITY SOUTH EMS FUND

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Beginning Fund Balance	$ 1,347,589	$ 1,612,568	$ 1,842,313	$ 1,842,313	$ 1,842,313
Revenue	3,594,248	3,868,347	3,854,020	4,088,894	4,247,500
Expenditures	(3,329,269)	(3,638,602)	(3,854,020)	(4,088,894)	(4,247,500)
Ending Fund Balance	**$ 1,612,568**	**$ 1,842,313**	**$ 1,842,313**	**$ 1,842,313**	**$ 1,842,313**

TRI-COMMUNITY SOUTH EMS OVERVIEW

The Tri-Community South Emergency Medical Services (TCS EMS) Fund is a fund jointly operated by the Township of Upper St. Clair, South Park Township, and the Municipality of Bethel Park. This fund pays all expenses related to the ambulance program. TCS EMS revenue consists of annual subscriptions, non-subscriber and subscriber medical billings, CPR program fees, and other miscellaneous items. Under the third-party agreement governing TCS EMS, the Township of Upper St. Clair acts as the system's treasurer and manages the funds' activities in the same manner it treats its own funds.

The Department of Health is the lead agency for emergency medical services in the Commonwealth of Pennsylvania. The Department's Bureau of Emergency Medical Services (BEMS) is responsible for the statewide development and coordination of a comprehensive system to prevent and reduce premature death and disability.

Pennsylvania's Emergency Medical Service system is defined by the EMS Act of 1985 (Act 45) Pa C.S. §6921-6938, updated as of 2009. Tri-Community South EMS falls under the organization known as EMS West and is the designated agency by the Bureau of EMS that monitors regulation of Act 45.

Tri-Community South Emergency Medical Services operates 24-hours per day, seven days per week in providing emergency medical care to the residents of Bethel Park, South Park, Upper St. Clair and Allegheny County South Park. In addition, TCS EMS provides mutual aid to areas surrounding these communities. To provide these services, TCS EMS maintains a fleet of six ambulances, one licensed Advanced Life Support command vehicle, and one unlicensed response unit. Each ambulance and the medical command vehicle contain state-of-the-art medical equipment required by the PA Department of Health to provide Emergency Medical Services. Tri-Community South EMS paramedics/EMT's provide ALS and BLS care and transport to local community hospitals and specialty hospitals.

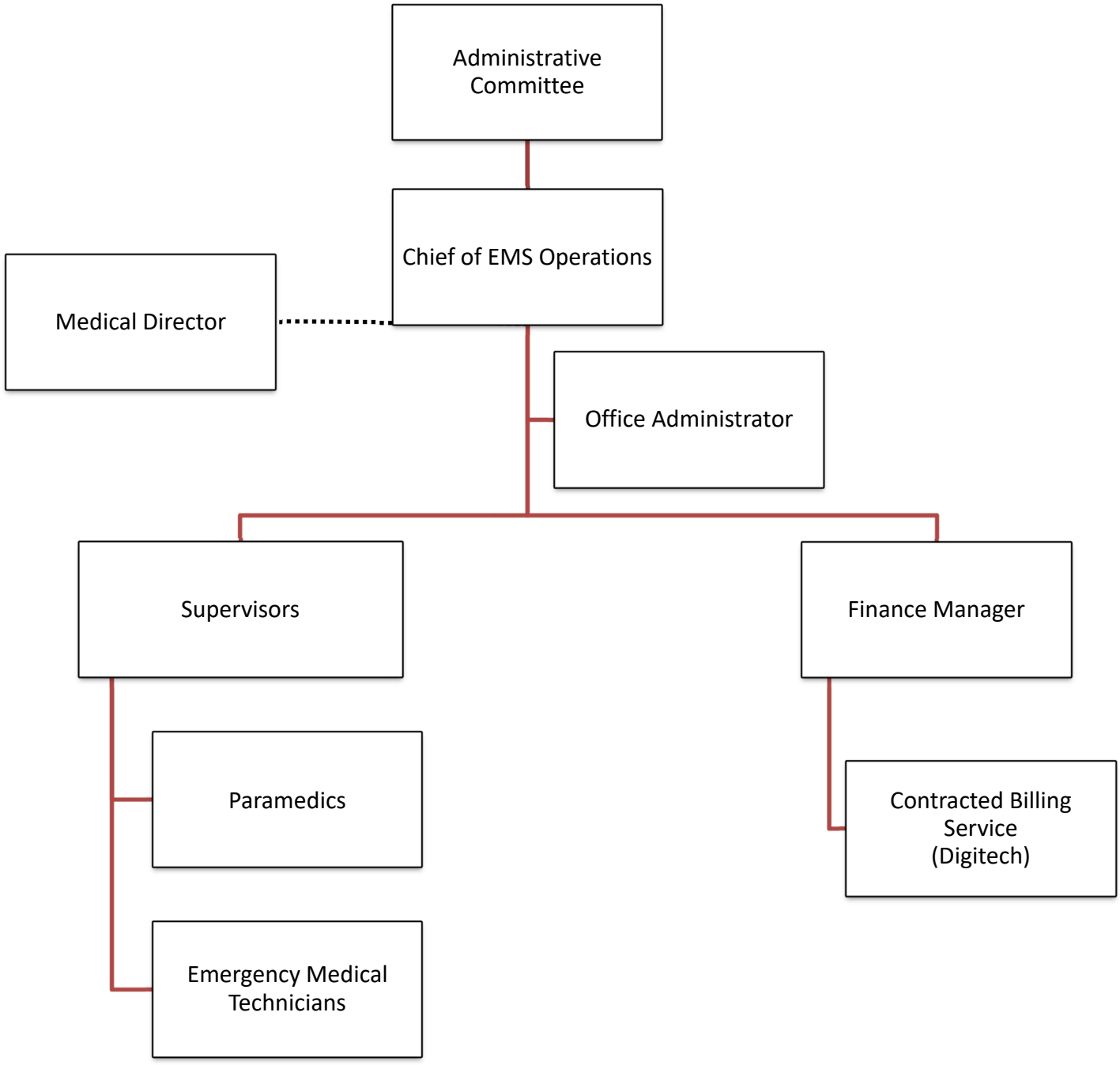
DEPARTMENT STATISTICS AND BENCHMARKS

The number of calls for service and transports provided by the system for the past several years is summarized below:

Category	2017	2018	2019	2020	2021	2022	2023	2024	Oct-25
Calls for Service	7,275	7,039	7,128	6,338	6,672	6,953	7,280	7,955	6,863
Transports	5,729	5,439	5,523	4,869	5,194	5,470	5,721	6,000	5,037
Advanced Life Support	4,289	3,907	3,503	3,022	3,070	3,097	3,036	3,291	2,656
Basic Life Support	1,440	1,532	2,020	1,847	2,124	2,373	2,685	2,709	2,381

DEPARTMENT ORGANIZATIONAL STRUCTURE

The 2026 staffing structure for Tri-Community South Emergency Medical Services is shown below. The full-time medical staff is supported by several part-time and casual pool employees.



PROGRAM REVENUE

		2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
90-00-000-??????-000						
320400	**Subscriptions**	$ 422,650	$ 384,515	$ 410,000	$ 380,000	$ 450,000
345001	**Interest**	20,706	19,731	17,500	12,000	5,000
357002	**Billings**	2,888,307	3,192,410	3,137,520	3,400,000	3,500,000
360013	**PA State Pension Grant**	65,187	82,471	84,000	90,644	93,500
367005	**EVOC & EMT Program Fees**	-	-	3,000	-	-
367006	**CPR Program Fees**	30,120	19,301	20,000	22,500	25,000
367007	**CPR Material Reimbursements**	-	-	-	-	-
367072	**Outside Detail**	45,552	41,445	50,000	42,500	53,000
380022	**Employee Health Ins. Reimb.**	38,238	53,279	57,000	60,000	57,000
380050	**Payment Rebates**	1,207	1,571	1,500	2,500	1,500
380070	**Promotional Events**	25,725	25,561	25,000	27,750	27,500
380083	**Intergovernmental Aid**	-	-	-	-	-
380099	**Miscellaneous Revenue**	56,556	48,063	48,500	51,000	35,000
	Total Revenue	**$ 3,594,248**	**$ 3,868,347**	**$ 3,854,020**	**$ 4,088,894**	**$ 4,247,500**

PROGRAM EXPENDITURES

		2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
90-20-204-500???-000						
Personal Services						
101	**Full-Time Wages**	$ 1,582,473	$ 1,673,691	$ 1,773,500	$ 1,690,000	$ 1,831,500
111	**Overtime Wages**	89,071	142,658	140,000	170,000	175,000
120	**Part-Time Wages**	163,768	204,651	208,000	231,000	240,000
153	**Holiday Pay**	66,198	67,406	65,500	75,500	78,500
161	**Continuing Education**	2,489	1,638	3,400	3,000	3,400
162	**Group Life Insurance**	5,806	6,131	8,000	7,000	8,000
163	**Medical Insurance**	400,265	509,575	552,625	545,500	591,000
164	**Workers' Compensation**	72,761	68,586	73,500	83,500	87,000
166	**Pension Costs**	92,660	100,156	102,500	109,000	113,500
167	**Long-term Disability Insurance**	3,349	3,655	4,900	4,150	4,900
172	**Outside Detail**	29,303	28,356	30,000	27,000	30,000
198	**Social Security Expense**	143,622	155,987	170,250	167,800	180,200
	Total Personal Services	$ 2,651,765	$ 2,962,490	$ 3,132,175	$ 3,113,450	$ 3,343,000

PROGRAM EXPENDITURES (Continued)

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Contractual Services					
210 Professional Services-Legal	$ 10,491	$ 4,854	$ 7,500	$ 6,050	$ 4,500
220 Liability Insurance	60,168	67,261	68,000	67,800	82,500
222 Vehicle Insurance	28,843	34,041	42,000	40,840	43,500
232 Conference & Training Expense	1,390	266	2,500	3,000	3,250
240 Water and Sewerage	4,672	4,571	5,500	4,800	5,100
241 Natural Gas	5,454	3,396	7,000	5,500	6,100
242 Electricity	15,343	16,601	22,500	18,000	19,000
243 Telephone	20,137	22,058	25,000	23,200	27,400
254 Vehicle Repairs & Maintenance	28,729	34,182	31,000	38,000	38,000
255 Building Repairs & Maintenance	9,672	6,063	7,500	2,100	7,500
257 Radio & Other Equip. Mte	1,365	1,807	1,500	2,100	2,000
270 CPR Instruction Pay	7,228	6,270	8,500	9,250	9,500
275 Printing & Duplicating	503	539	650	265	550
278 Postage	12	-	250	600	800
280 Travel & Mileage Expense	213	533	1,000	1,100	1,000
289 Administrative Services	66,500	68,500	71,100	71,100	73,250
290 Other Contractual Services	237,712	241,749	238,500	249,000	245,500
291 Subscription Services	28,959	22,092	24,000	24,000	25,000
Total Contractual Services	$ 527,391	$ 534,783	$ 564,000	$ 566,705	$ 594,450
Commodities					
301 Expendable Office Supplies	$ 1,850	$ 1,440	$ 2,000	$ 1,600	$ 2,000
304 Publicity Materials	1,617	2,105	3,500	3,250	3,500
305 Promotional Events	15,731	14,410	16,000	15,375	18,000
307 Ambulance Equip. Supplies	1,189	2,571	4,000	4,000	4,000
308 CPR Program Supplies	11,563	8,625	12,000	10,250	10,500
314 Medical Supplies	16,785	10,532	17,500	10,500	11,000
340 Vehicle Supplies	4,008	707	1,000	1,500	1,500
341 Fuels and Lubricants	64,939	70,074	69,000	65,000	69,000
351 Clothing Allowance	24,648	22,799	25,000	26,500	27,500
390 Other Supplies	7,783	8,066	7,250	8,900	10,000
Total Commodities	$ 150,113	$ 141,329	$ 157,250	$ 146,875	$ 157,000
Capital Equipment Transfer					
903 Transfer to Capital Reserve	$ -	$ -	$ 595	$ 261,864	$ 153,050
Total Capital Equipment	$ -	$ -	$ 595	$ 261,864	$ 153,050
Total Expenditures	**$ 3,329,269**	**$ 3,638,602**	**$ 3,854,020**	**$ 4,088,894**	**$ 4,247,500**

BUDGETARY COMMENT

Expenditures for 2026 are budgeted $393,480, or 10.2% higher than in 2025. This reflects continued increases in Personal Services costs, particularly wages and medical insurance, as well as higher costs for vehicle repairs, property and liability insurance, and other contractual services.

SUPPLEMENTARY INFORMATION

Tri-Community South EMS Vehicles

	Year	Make	Model	Mileage (Sept 2025)	Age in Years	Condition	Anticipated Replacement Year
Ambulances							
1	2018	Ford	AMB	143,013	7	Fair	2026
2	2018	Ford	AMB	136,198	7	Fair	2026
3	2018	Ford	AMB	138,981	7	Fair	2026
4	2022	Ford	AMB	88,312	3	Good	2027
5	2022	Ford	AMB	75,358	3	Good	2026
6	2022	Ford	AMB	81,375	3	Good	2027
Other Emergency Vehicles							
1	2007	Chevy	Suburban	65,096	18	Poor	2027
2	2022	Chevy	Tahoe	12,725	3	Good	2032

TRI-COMMUNITY SOUTH EMS

CAPITAL RESERVE FUND

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Beginning Fund Balance	$ 2,281,664	$ 2,503,027	$ 1,907,538	$ 1,907,538	$ 2,128,807
Revenue	281,959	223,208	125,595	396,864	272,965
Expenditures	(60,596)	(818,697)	(947,000)	(175,595)	(1,174,000)
Ending Fund Balance	**$ 2,503,027**	**$ 1,907,538**	**$ 1,086,133**	**$ 2,128,807**	**$ 1,227,772**

TRI-COMMUNITY SOUTH EMS CAPITAL IMPROVEMENTS OVERVIEW

The Tri-Community South EMS Capital Reserve Fund was started in December 1987 with an initial transfer from the Tri-Community South EMS Fund. The purpose of the Fund is to accumulate resources for future capital equipment purchases, including ambulances, radios and other equipment.

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Revenue					
91-00-000-??????-000					
345001 Interest Revenue	$ 166,763	$ 177,835	$ 35,000	$ 120,000	$ 35,000
360005 PA VFC Grant	20,000	10,000	15,000	15,000	15,000
360009 Transfer from TCS EMS Fund	-	-	595	261,864	153,050
36001? Municipal Donations-RAD	95,196	35,373	-	-	9,915
380010 Sale of Property	-	-	75,000	-	60,000
Total Revenue	**$ 281,959**	**$ 223,208**	**$ 125,595**	**$ 396,864**	**$ 272,965**
Expenditures					
91-20-206-500???-000					
402 Vehicles/Ambulance Equip	$ 25,931	$ -	$ 760,000	$ -	$ 1,014,000
404 Computer Equipment	12,947	75,053	82,000	55,000	115,000
407 Other Equipment	2,875	43,116	25,000	27,509	30,000
416 VFC Grant Equipment	-	10,000	15,000	15,000	15,000
420 EMS Base & Security Renov.	18,843	690,528	65,000	78,086	-
Total Expenditures	**$ 60,596**	**$ 818,697**	**$ 947,000**	**$ 175,595**	**$ 1,174,000**

BUDGETARY COMMENT

The 2026 Budget includes funding for replacement of the 4 ambulance vehicles as well as various technology and other equipment purchases.

SINKING FUNDS

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Beginning Fund Balance	$ -	$ -	$ -	$ -	$ -
Revenue	4,053,792	4,399,106	5,069,696	5,069,698	5,066,196
Expenditures	(4,053,792)	(4,399,106)	(5,069,696)	(5,069,698)	(5,066,196)
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

PROGRAM OVERVIEW

A Sinking Fund is required by the Local Unit Debt Act (Act 185 of 1972) for the payment of principal and interest of local debt. The repayment of debt directly from the General Fund or some other operating fund is not allowed by this state law. Under the law; funds must first be transferred from the operating fund to the sinking fund; the sinking fund then makes payment to the Paying Agent who then pays the bondholders. The Township operates one sinking fund for each debt issue, which includes the Series 2016, Series 2017-B, Series 2021, Series 2022, and Series 2024 General Obligation Bonds.

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Revenue					
Transfer from General Fund	$ 1,843,156	$ 2,189,202	$ 2,848,157	$ 2,848,158	$ 2,838,287
Transfer from Sanitary Sewer Fund	1,015,987	1,022,163	1,040,572	1,040,572	1,055,610
Transfer from Boyce Mayview C&RC Fund	1,194,649	1,187,741	1,180,967	1,180,968	1,172,299
Total Revenue	**$ 4,053,792**	**$ 4,399,106**	**$ 5,069,696**	**$ 5,069,698**	**$ 5,066,196**
Expenditures					
2016 General Obligation Bonds-Principal	940,000	970,000	1,005,001	1,005,001	1,030,001
2017A General Obligation Bonds-Principal	-	-	-	-	-
2017B General Obligation Bonds-Principal	365,000	370,000	375,000	375,000	385,000
2021 General Obligation Bonds-Principal	5,000	5,000	5,000	5,000	5,000
2022 General Obligation Bonds-Principal	915,000	945,000	970,000	970,000	1,005,000
2024 General Obligation Bonds-Principal	-	-	500,000	500,000	525,000
2016 General Obligation Bonds-Interest	949,022	910,822	872,474	872,476	836,925
2017A General Obligation Bonds-Interest	-	-	-	-	-
2017B General Obligation Bonds-Interest	204,820	197,470	190,021	190,021	182,420
2021 General Obligation Bonds-Interest	492,750	492,650	492,550	492,550	492,450
2022 General Obligation Bonds-Interest	182,200	158,875	130,150	130,150	100,525
2024 General Obligation Bonds-Interest	-	349,289	529,500	529,500	503,875
Total Expenditures	**$ 4,053,792**	**$ 4,399,106**	**$ 5,069,696**	**$ 5,069,698**	**$ 5,066,196**

BUDGETARY COMMENT

Debt service payments in 2026 are scheduled to be $3,500 lower than 2025. The debt service payments are required based on schedules approved at the time of each bond transaction. No new debt is proposed in the 2026 Budget.

DEBT AND DEBT LIMITS

The following table shows the net debt of the Township as of December 31, 2025 including premiums and discounts:

Electoral Debt	$ -
Nonelectoral Debt	
General Obligation Bonds of 2024	10,340,000
General Obligation Bonds of 2022	4,760,000
General Obligation Bonds of 2021	12,315,000
General Obligation Bonds of 2017, Series B	7,125,000
General Obligation Bonds of 2016, Series A	22,405,000
Total Nonelectoral Debt	**56,945,000**
Add: Lease Rental Debt	-
Total Gross Indebtedness	**56,945,000**
Less: Debt Excluded as self-liquidating or separately stated pursuant to §8242(a) of the Debt Act	(11,094,040)
Net Nonelectoral and Lease Rental Debt	**$ 45,850,960**

The statutory debt limit of the Township is calculated under the Debt Act as a percentage of the Township's "Borrowing Base." The Borrowing Base is defined as the arithmetic average of "Total Revenues" (as defined by the Debt Act) for the three fiscal years ended next preceding the date of incurring debt. The Township calculated Borrowing Base as reported in the 2024 Annual Comprehensive Financial Report is as follows:

Arithmetic Average (Borrowing Base)	**$ 44,279,239**

The debt limits of the Township are therefore as follows:

Type of Debt Limit	Legal Limit	Net Debt Outstanding	Remaining Capacity
Nonelectoral Debt Limit (250% of Borrowing Base)	$ 110,698,098	$ 45,850,960	$ 64,847,138

TOWNSHIP GENERAL OBLIGATION DEBT OVERVIEW

1. General Obligation Bonds of 2016

In December 2016, the Township issued two series of general obligation bonds totaling $30,560,000. The tax-exempt portion, Series A, was $29,485,000 and the taxable portion, Series B, was $1,075,000. The bonds were used to refund the remaining portion of the 2008 general obligation bond issue, terminate the interest rate swap that accompanied the 2008 bonds, provide $2,500,000 in new money to finance a Sanitary Sewer project (Brush Run force main) that will commence in 2017, and to pay related issuance costs. The Series A bonds bear coupon interest rates between 1.15-4.00% and the principal will be paid by 2041. The Series B bonds were fully repaid in 2018.

2. General Obligation Bonds of 2017, Series B

In August 2017, the Township issued $9,910,000 in general obligation bonds to refund the remaining portion of the 2012 general obligation bond issue. The bonds bear coupon interest rates between 1.00-3.00% and the principal will be paid by 2036.

3. General Obligation Bonds of 2021

In March 2021, the Township issued $12,335,000 in general obligation bonds to finance all or a portion of the costs of various capital projects consisting of (i) the renovation and improvement of Township buildings and facilities, (ii) the renovation and improvement of park and recreational facilities within the Township; and (iii) various other capital and infrastructure improvements throughout the Township. The most notable of these projects is the NextGen Municipal Renovation project. The bonds bear coupon interest rates of either 2.00% or 4.00% and the principal will be paid by 2041.

4. General Obligation Bonds of 2022

In February 2022, the Township issued $7,620,000 in general obligation bonds to refund the remaining portion of the 2017-A general obligation bond issue. The bonds included a net original issue premium amount of $351,091 and bear coupon interest rates of 2.00% and 3.00% with a final maturity date of 2033.

5. General Obligation Bonds of 2024

In April 2024, the Township issued $10,840,000 in general obligation bonds to finance all or a portion of the costs of various capital projects. The most notable of these projects is the Morton Fields Complex renovation project. The bonds bear coupon interest rates of 5.00% and the principal will be paid by 2039.

LONG-TERM DEBT SERVICE SCHEDULES

TOWNSHIP OF UPPER ST. CLAIR
RETIREMENT OF PRINCIPAL
AS OF DECEMBER 31, 2025

Bond Series	Principal Outstanding at 1/1/2025	Principal Incurred in 2025	Principal Paid in 2025	Principal Outstanding at 12/31/2025
2016 General Obligation Bonds	23,410,000	-	(1,005,000)	22,405,000
2017-B General Obligation Bonds	7,500,000	-	(375,000)	7,125,000
2021 General Obligation Bonds	12,320,000	-	(5,000)	12,315,000
2022 General Obligation Bonds	5,730,000	-	(970,000)	4,760,000
2024 General Obligation Bonds	10,840,000	-	(500,000)	10,340,000
Total Long Term Debt-Principal	**$ 59,800,000**	**$ -**	**$ (2,855,000)**	**$ 56,945,000**

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LONG-TERM DEBT SERVICE SCHEDULES (Continued)

I. BONDED INDEBTEDNESS

Issue:	2016 General Obligation Bonds
Date:	December 22, 2016
Rating:	AA+
Principal Amount:	$30,560,000 ($29,485,000 – Series A; $1,075,000 – Series B, repaid 2018)
Interest Rate:	See Coupon Rates Below
Debt Service Source:	General Fund, Sanitary Sewer Fund, Boyce Mayview C&RC Fund
Purpose:	Refunding the 2008 General Obligation Bond Issue, termination of the interest rate swap, fund Sanitary Sewer capital projects, and pay related issuance costs.

2016 General Obligation Bonds
Total Debt Service

Year of Maturity	Rate Coupon	Principal	Interest	Annual Debt Service
2026	3.00%	$ 1,030,000	$ 836,925	$ 1,866,925
2027	4.00%	1,065,000	800,175	1,865,175
2028	4.00%	1,100,000	756,875	1,856,875
2029	4.00%	1,140,000	712,075	1,852,075
2030	3.25%	1,175,000	670,181	1,845,181
2031	3.25%	1,210,000	631,425	1,841,425
2032	3.25%	2,085,000	577,881	2,662,881
2033	4.00%	2,380,000	496,400	2,876,400
2034	4.00%	2,470,000	399,400	2,869,400
2035	4.00%	2,555,000	298,900	2,853,900
2036	4.00%	1,415,000	219,500	1,634,500
2037	4.00%	2,135,000	148,500	2,283,500
2038	4.00%	2,215,000	61,500	2,276,500
2039	4.00%	135,000	14,500	149,500
2040	4.00%	145,000	8,900	153,900
2041	4.00%	150,000	3,000	153,000
	Total	**$ 22,405,000**	**$ 6,636,138**	**$ 29,041,138**

LONG-TERM DEBT SERVICE SCHEDULES (Continued)

II. BONDED INDEBTEDNESS

Issue:	2017 General Obligation Bonds, Series B
Date:	August 29, 2017
Rating:	AA+
Principal Amount:	$9,910,000
Interest Rate:	See Coupon Rates Below
Debt Service Source:	General Fund, Sanitary Sewer Fund
Purpose:	Refunding the 2012 General Obligation Bond Issue

2017-B General Obligation Bonds
Total Debt Service

Year of Maturity	Rate Coupon	Principal	Interest	Annual Debt Service
2026	2.000%	$ 385,000	$ 182,420	$ 567,420
2027	2.050%	390,000	174,572	564,572
2028	2.200%	400,000	166,175	566,175
2029	2.400%	1,170,000	147,735	1,317,735
2030	2.550%	1,200,000	118,395	1,318,395
2031	2.650%	1,230,000	86,798	1,316,798
2032	3.000%	350,000	65,250	415,250
2033	3.000%	135,000	57,975	192,975
2034	3.000%	600,000	46,950	646,950
2035	3.000%	625,000	28,575	653,575
2036	3.000%	640,000	9,600	649,600
	Total	**$ 7,125,000**	**$ 1,084,445**	**$ 8,209,445**

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LONG-TERM DEBT SERVICE SCHEDULES (Continued)

III. BONDED INDEBTEDNESS

Issue:	2021 General Obligation Bonds
Date:	March 25, 2021
Rating:	AA+
Principal Amount:	$12,335,000
Interest Rate:	See Coupon Rates Below
Debt Service Source:	General Fund
Purpose:	Various capital and infrastructure improvements throughout the Township including the NextGen Municipal Renovation project.

2021 General Obligation Bonds
Total Debt Service

Year of Maturity	Rate Coupon	Principal	Interest	Annual Debt Service
2026	2.00%	$ 5,000	$ 492,450	$ 497,450
2027	4.00%	5,000	492,300	497,300
2028	4.00%	5,000	492,100	497,100
2029	4.00%	5,000	491,900	496,900
2030	4.00%	5,000	491,700	496,700
2031	4.00%	5,000	491,500	496,500
2032	4.00%	5,000	491,300	496,300
2033	4.00%	5,000	491,100	496,100
2034	4.00%	5,000	490,900	495,900
2035	4.00%	5,000	490,700	495,700
2036	4.00%	820,000	474,200	1,294,200
2037	4.00%	855,000	440,700	1,295,700
2038	4.00%	900,000	405,600	1,305,600
2039	4.00%	3,105,000	325,500	3,430,500
2040	4.00%	3,225,000	198,900	3,423,900
2041	4.00%	3,360,000	67,200	3,427,200
	Total	**$ 12,315,000**	**$ 6,828,050**	**$ 19,143,050**

LONG-TERM DEBT SERVICE SCHEDULES (Continued)

IV. BONDED INDEBTEDNESS

Issue:	2022 General Obligation Bonds
Date:	February 15, 2022
Rating:	AA+
Principal Amount:	$7,620,000
Interest Rate:	See Coupon Rates Below
Debt Service Source:	General Fund, Sanitary Sewer Fund
Purpose:	Refunding the 2017-A General Obligation Bond Issue.

2022 General Obligation Bonds
Total Debt Service

Year of Maturity	Rate Coupon	Principal	Interest	Annual Debt Service
2026	3.000%	$ 1,005,000	$ 100,525	$ 1,105,525
2027	3.000%	1,035,000	69,925	1,104,925
2028	2.000%	1,060,000	43,800	1,103,800
2029	2.000%	320,000	30,000	350,000
2030	2.000%	325,000	23,550	348,550
2031	2.000%	335,000	16,950	351,950
2032	2.000%	335,000	10,250	345,250
2033	2.000%	345,000	3,450	348,450
	Total	**$ 4,760,000**	**$ 298,450**	**$ 5,058,450**

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LONG-TERM DEBT SERVICE SCHEDULES (Continued)

V. BONDED INDEBTEDNESS

Issue:	2024 General Obligation Bonds
Date:	April 9, 2024
Rating:	AA+
Principal Amount:	$10,840,000
Interest Rate:	5.00%
Debt Service Source:	General Fund
Purpose:	Various capital and infrastructure improvements throughout the Township including the Morton Fields Complex renovation project.

2024 General Obligation Bonds
Total Debt Service

Year of Maturity	Rate Coupon	Principal	Interest	Annual Debt Service
2026	5.00%	$ 525,000	$ 503,875	$ 1,028,875
2027	5.00%	550,000	477,000	1,027,000
2028	5.00%	580,000	448,750	1,028,750
2029	5.00%	610,000	419,000	1,029,000
2030	5.00%	640,000	387,750	1,027,750
2031	5.00%	670,000	355,000	1,025,000
2032	5.00%	705,000	320,625	1,025,625
2033	5.00%	740,000	284,500	1,024,500
2034	5.00%	780,000	246,500	1,026,500
2035	5.00%	820,000	206,500	1,026,500
2036	5.00%	860,000	164,500	1,024,500
2037	5.00%	905,000	120,375	1,025,375
2038	5.00%	955,000	73,875	1,028,875
2039	5.00%	1,000,000	25,000	1,025,000
	Total	**$ 10,340,000**	**$ 4,033,250**	**$ 14,373,250**

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CHARTER PROVISIONS CONCERNING ANNUAL BUDGET

TOWNSHIP OF UPPER ST. CLAIR
CHARTER PROVISIONS CONCERNING ANNUAL BUDGET

ARTICLE IX
BUDGET AND FISCAL AFFAIRS

C-901. Fiscal year.

The fiscal year of the Township shall begin on the first day of January and end on the last day of December of each year.

C-902. Submission of budget and budget messages.

On or before the 1st day of November of each year, the Manager shall submit to the Board of Commissioners a proposed budget for the ensuing fiscal year and an accompanying message.

C-903. Budget message.

The Manager's accompanying budget message shall explain the budget both in fiscal terms and in terms of programs. It shall outline the proposed financial policies of the Township for the ensuing fiscal year; describe the important features of the budget; indicate any major changes from the current year in financial policies, expenditures and revenues, together with the reasons for such changes; summarize the Township's debt position; and include such other material as the Manager deems desirable, or as the Board of Commissioners requests.

C-904. Budget.

A. The budget shall provide a complete financial plan of all Township funds and activities for the ensuing fiscal year and, except as required by this Charter, shall be in such form as the Manager deems desirable or the Board of Commissioners may require. In organizing the budget, the Manager shall utilize the most feasible combination of expenditure classification by fund, organization, unit, program, purpose or activity, and object. The budget shall contain the following:

(1) It shall begin with a general summary of its contents.

(2) It shall show in detail all estimated income, indicating the existing and proposed tax levies, as well as other assessments, fees and charges.

(3) It shall show all proposed expenditures, including debt service, for the ensuing fiscal year.

(4) It shall show the number of proposed employees and the annual salary schedule in every job classification.

C-904. (Cont'd)

(5) It shall be so arranged as to show comparative figures for actual and estimated income, expenditures for the current fiscal year, and actual income and expenditures of the preceding fiscal year.

(6) It shall indicate proposed expenditures during the ensuing fiscal year-detailed by offices, departments and agencies, in terms of their respective work programs, and the methods of financing such expenditures.

(7) It shall indicate proposed capital expenditures during the ensuing fiscal year-detailed by offices, departments and agencies when practicable, and the proposed method of financing each such capital expenditure.

B. The total of proposed expenditures shall not exceed the total of estimated income.

C-905. Public record.

The annual budget shall be a public record and shall be available for public inspection during regular business hours after submission prior to public hearing, prior to adoption and after adoption.

C-906. Adoption of Budget.

A. Notice of hearing. The Board of Commissioners shall publish in one (1) or more newspapers of general circulation in the Township the general summary of the budget and a notice stating:

(1) The times and places where copies of the message and budget are available for inspection by the public, and

(2) The time and place, not less than two (2) weeks after such publication, for a public hearing on the budget.

B. Amendment before adoption. After the public hearing, the Board of Commissioners may adopt the budget with or without amendment. In amending the budget, it may add or increase programs or amounts and may delete or decrease any programs or amounts, except expenditures required by law or for debt service or for estimated cash deficit; but no amendment to the budget shall increase the authorized expenditures to an amount greater than the total of estimated income.

C. Adoption. The Board of Commissioners shall adopt the budget on or before the last day of the last month of the fiscal year currently ending. If it fails to adopt the budget by this date, the amounts appropriated for current operation of the current fiscal year shall be deemed adopted for the ensuing fiscal year on a month-to-month basis, with all items in it prorated accordingly, until such time as the Board of Commissioners adopts a budget for the ensuing fiscal year.

C-907. Amendment of Budget.

A. Supplemental appropriations. If during the fiscal year there are available for appropriation revenues in excess of those estimated in the budget, the Board of Commissioners by ordinance may make supplemental appropriations for the year up to the amount of such excess.

B. Emergency appropriations. To meet a public emergency affecting life, health, property or the public peace, the Board of Commissioners may make emergency appropriations. Such appropriations must be made by emergency ordinance by an affirmative vote of at least five (5) members. To the extent that there are no available unappropriated revenues to meet such appropriations, the Board of Commissioners may by such emergency ordinance authorize the issuance of emergency notes, which may be renewed from time to time; but the emergency notes and renewals of any fiscal year next succeeding that in which the emergency appropriation was made.

C. Reduction of appropriations. If at any time during the fiscal year it appears probable to the Manager that the revenues available will be insufficient to meet the amount appropriated, he shall report to the Board of Commissioners without delay, indicate the estimated amount of the deficit, any remedial action taken by him and his recommendations as to any other steps to be taken. The Board of Commissioners shall then take such further action as it deems necessary to prevent or minimize any deficit and for that purpose it may by ordinance reduce one (1) or more appropriations.

D. Transfer of appropriations. At any time during the fiscal year, the Manager may transfer part or all of any unencumbered appropriation balance among programs within a department, office or agency; and, upon written request by the Manager, the Board of Commissioners may by ordinance transfer part or all of any unencumbered appropriation balance from one department, office or agency to another.

E. Limitations; effective date. No appropriation for debt service may be reduced or transferred, and no appropriation may be reduced below any amount required by law to be appropriated or by more than the amount of the unencumbered balance thereof. The supplemental and emergency appropriations and reduction or transfer of appropriations authorized by this section may be made effective immediately upon adoption.

C-908. Appropriations and levy.

Adoption of the budget and amendments shall constitute appropriations for the expenditures set forth therein, and shall constitute a levy of any property tax therein proposed.

FINANCIAL MANAGEMENT

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BUDGETARY POLICIES

FINANCIAL MANAGEMENT AND BUDGETARY POLICIES OVERVIEW

The Township of Upper St. Clair has an important responsibility to its citizens to carefully account for public funds, to manage municipal finances wisely, and to plan the adequate funding of services, including the provision and maintenance of public facilities. Financial management and budgetary policies are adopted by the Board of Commissioners for the purpose of providing sound principles in planning the Township's current and future needs. Adherence to these policies has given assurance to the long-term stability and strong financial position of the Township.

The financial goals of the Township of Upper St. Clair are broad, fairly timeless statements of the financial position it seeks to attain. These goals are stated as follows:

- To preserve the quality of life in Upper St. Clair through the proper financial management of its resources and to fund a sufficient level of municipal services required for the maintenance of the Township's infrastructure.

- To have the ability to withstand local and regional economic shocks, to adjust to changes in the service requirements of our community, and to respond to changes in Federal, State and County priorities and funding as they affect the Township's residents.

- To maintain a good credit rating in the financial community to assure the Township's taxpayers that Township government is well managed and financially sound.

These financial and budgeting policies that follow are proposed to meet these goals.

OPERATING BUDGET POLICIES

1. The Township will maintain a balanced budget by paying for all current expenditures with current revenues and fund balance. The Township will avoid budgetary procedures that balance current expenditures at the expense of future years, such as postponing expenditures, underestimating expenditures, overestimating revenues, or utilizing short-term borrowing to balance the budget.

2. The budget will provide for adequate maintenance and repair of capital assets and for their orderly replacement.

3. The budget will provide for adequate funding of all retirement plans and other employee benefits.

4. The Township will maintain a budgetary control system, to help it adhere to the budget.

5. The Township administration will prepare monthly reports of revenues and expenditures for the Board of Commissioners and Township Department Heads.

6. The Township will update expenditure projections for each fiscal year. Projections will include estimated operating costs of future capital improvements.

OPERATING BUDGET POLICIES (Continued)

7. Where possible, the Township will integrate performance measurements, service level, and productivity indicators within the budget.

8. Enterprise funds for sanitary sewer and magazine operations as well as recreation programs in the General Fund are to be self-supporting. The membership and program fee structure of the Community & Recreation Center (C&RC) is to support 85% of all C&RC operating costs.

9. The Township will aggressively pursue grant funding to support capital projects.

10. The Township will encourage the delivery of services, in whole or in part, by other public and private organizations whenever and wherever greater efficiency and effectiveness can be expected.

11. The Township will utilize technology and productivity advancements that will help reduce or avoid increasing personnel costs.

12. The Township will maintain an effective risk management program to minimize losses and reduce insurance costs.

13. The Township will seek arrangements to share services with other municipalities where cost reductions can be achieved and where the quality of service will not be endangered.

REVENUE POLICIES

1. The Township will strive to maintain a diversified and stable revenue base as protection from short-term fluctuations in any one revenue source.

2. The Township will strive to maintain the annual rate of property tax collections at 98%.

3. The Township will strive to reduce its reliance on intergovernmental revenue sources for operating purposes.

4. The Enterprise Funds will generate revenue sufficient to support the full direct and indirect costs of these funds.

5. The Township will establish all user charges and fees at a level related to full cost (operating, direct, indirect and capital) of providing the service.

6. The Township will consider market rates and charges levied by other public and private organizations for similar services in establishing tax rates, fees and charges.

CASH MANAGEMENT INVESTMENT POLICIES

1. The Township will invest its moneys only in accordance with the Township's Investment Policy adopted by the Board of Commissioners.

2. The Township administration will analyze the cash flow and liquidity needs on a regular basis. Disbursements, collections, deposits and investments will be managed in accordance with the Township's Investment Policy.

3. The Township will pool cash from its various funds when appropriate for investment purposes. Interest will be credited to the source of the invested moneys.

4. The accounting system will provide regular information concerning cash positions and investment performance.

5. The Township will collect revenues aggressively, including past due bills of any type.

DEBT MANAGEMENT POLICIES

1. The Township will use long-term debt for only those capital improvements that cannot be readily financed from current revenues.

2. The final maturity date for any long-term debt will not exceed the expected useful life of the capital improvement so financed.

3. The Township will encourage and maintain good relations with financial and bond rating agencies, and will follow a policy of full and open disclosure on every financial report and bond prospectus.

4. The Township will not issue notes to finance operating deficits.

CAPITAL IMPROVEMENT PROGRAM POLICIES

1. The Township will prepare a five-year capital improvements program each year.

2. The Township will base all capital improvements on the Township's long-term needs in order to minimize future maintenance and replacement cost.

3. The Township will coordinate the development of the capital improvement program with the annual operating budget in order to maintain a reasonably stable total tax levy.

4. The Township will estimate and consider future maintenance needs for all new equipment and capital facilities prior to deciding to proceed with the project.

CAPITAL IMPROVEMENT PROGRAM POLICIES (Continued)

5. The Township will identify the funding source for each capital improvement prior to deciding to proceed with the project. Intergovernmental and private sources will be sought out and used where appropriate to assist in financing capital improvements.

6. The Township will provide for the adequate maintenance of capital assets and equipment in the annual budget.

PURCHASING POLICIES

1. Purchases will be made in accordance with all federal, state, and municipal requirements. If there are no specific requirements, purchases will be made in the best interest of the Township.

2. Purchases will be made in an impartial, economical, competitive, and efficient manner.

3. Purchases will be made from the lowest priced and most responsible vendor. Qualitative factors such as vendor reputation and financial condition will be considered, as well as price.

RESERVE POLICIES

1. The Township will maintain an adequate fund balance to accommodate unanticipated expenditures, expenditures of a non-recurring nature, or unanticipated revenue declines.

2. The Township will strive to maintain the unreserved, undesignated fund balance of the General Fund at a level at least equal to 8% of the total General Fund Budget.

ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES

1. An independent audit will be performed annually.

2. The Township will produce annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB).

INVESTMENT POLICIES

1. The primary objectives of the Township's non-retirement investment activities are, in priority order: safety (to adequately safeguard principal), liquidity (to provide sufficient liquidity to meet all operating requirements), and yield (to obtain a reasonable rate of return).

2. The Township shall restrict investments to financial instruments which are identified as permitted investments under all applicable federal, state, and local requirements

ACCOUNTING MEASUREMENT

ACCOUNTING SYSTEMS

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BUDGETARY CONTROL

ACCOUNTING MEASUREMENT

Governmental Funds

Governmental fund budgets are reported using the current *financial resources measurement focus* and the *modified accrual basis of accounting.* Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Township considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Township.

Expenditures generally are recorded when a liability is incurred, as under the accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Budgeted Governmental Funds

General Fund
This is the operating fund of the Township. It accounts for all financial resources except those required to be accounted for in another fund.

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 is used to provide additional resources to finance the annual street program.

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.

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. This fund is required by local ordinance.

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. This fund is required by local ordinance.

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. This fund is required by local ordinance.

Capital Projects Fund
This fund accounts for costs of capital assets acquired for use in the Township for general government, public safety, public works, library or parks and recreation purposes. This fund is required by local ordinance.

Proprietary Funds

Proprietary fund budgets are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. The accrual basis of accounting is the basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of the revenue or the payment of the expenditure may take place, in whole or in part, in another accounting period.

Proprietary funds distinguish *operating revenues and expenses* from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Township's enterprise funds are sewer usage charges, advertisement fees and membership fees. Operating expenses for the enterprise funds include cost of services, administrative expenses, and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as non-operating revenues and expenses. Transfers are recognized in the accounting period in which the interfund receivable and payable arise.

Budgeted Proprietary Funds

ENTERPRISE FUNDS

Sanitary Sewer Fund
This fund accounts for costs associated with providing sewage treatment and disposal service to all parts of the Township. This fund was established in 1985 by ordinance so that user fees could primarily fund the costs associated with regular system maintenance and Corrective Action Plan projects which were being instituted. This fund is required by local ordinance.

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. This fund is required by local ordinance.

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 (C&RC) located in Boyce Mayview Regional Park. Debt service payments for the construction of the C&RC are accounted for in this fund. This fund is required by local ordinance.

The Governmental Accounting Standards Board (GASB) Statement No. 62 is followed for private-sector standards of accounting and financial reporting. The basis of accounting defined for budgetary purposes in the aforementioned governmental and proprietary fund sections is also the same basis of accounting used in the Township's audited financial statements.

ACCOUNTING SYSTEMS

In developing and evaluating the Township's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use of or disposition, and (2) the reliability of financial records for preparing financial statements and maintaining accountability of assets. The concept of reasonable assurance recognizes that (1) the cost of controls should not exceed the benefits likely to be derived, and (2) the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. The auditors believe that the Township's internal accounting controls adequately safeguard assets and provide reasonable assurance of the proper recording of financial transactions. Key controls are evaluated continually.

BUDGETARY CONTROL

An operating budget is legally adopted by the Board of Commissioners each year for the General Fund, State Liquid Fuels Tax Fund, Storm Sewer Improvement Fund, Field Improvement Fund, Library Regional Asset District Fund and Boyce Mayview Park Regional Asset District Fund (Special Revenue Funds), the General Obligation Bonds of 2016, 2017, 2021, 2022, and 2024 (Debt Service Funds), the Capital Projects Fund (Capital Projects Funds), the Sanitary Sewer Fund, the Township/School District Magazine Fund and the Boyce Mayview Community & Recreation Center Fund (Enterprise Funds) on a basis consistent with accounting principles generally accepted in the United States of America (GAAP). No budgets are legally adopted for the Pension Trust Funds, the Library Endowment Fund or MATUSC (Special Revenue Funds).

Adoption of the budget by the Board of Commissioners constitutes approximations of the expenditures for the fiscal year and the budget is employed as a management control device during the year. Within the General Fund accounts, the Township manager is authorized to transfer budgeted amounts between operating departments provided that such transfers do not alter total expenditures approved by the Board of Commissioners. Therefore, in the General Fund, as in all other funds that have legally adopted budgets, the measurement level of control over expenditures is the surplus or deficit of the funds as a whole. Operating departments are charged with the maintenance of the budget for the department as a whole; however, operating departments may exceed the appropriation with the approval of the Township Manager. Any excess appropriations at the end of the fiscal year are not carried forward; but instead, lapse.

Budgetary control is maintained through a monthly line item review by disseminating monthly financial reports to all departments. Monthly reports are prepared for each department reflecting current and accumulated expenditures as well as the percent of budget expenditures compared to percent of current year.

APPENDIX A

PERSONNEL INFORMATION

STAFF LEVEL CHANGES – FULL TIME PERSONNEL

Department	2025 Staff Level	2026 Staff Level	Increase/(Decrease)
Administration	9	9	0

Explanation: No staff level changes expected in 2026.

Finance	4	4	0

Explanation: No staff level changes expected in 2026.

Information Technology	6	6	0

Explanation: No staff level changes expected in 2026.

Police	35	35	0

Explanation: No staff level changes expected in 2026.

Fire	2	2	0

Explanation: No staff level changes expected in 2026.

Community Development	7	7	0

Explanation: No staff level changes expected in 2026.

Public Works - Administration	8	8	0
Public Works - Laborers	24	24	0

Explanation: No staff level changes expected in 2026.

Recreation	17	17	0

Explanation: No staff level changes expected in 2026.

Library	8	8	0

Explanation: No staff level changes expected in 2026.

STAFF LEVEL CHANGES – PART-TIME PERSONNEL

Police	1	0	(1)
Community Development	1	1	0
Public Works	16	16	0
Recreation	368	368	0
Library	23	23	0

Explanation: The change in the Police Department reflects the closure of the part-time Fingerprinting Technician position which will be vacant at the end of 2025.

FULL-TIME POSITIONS

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
MANAGEMENT										
Township Manager	1	1	1	1	1	1	1	1	1	1
Assistant Township Manager/Director of Admin.	1	1	1	1	1	1	1	1	1	1
Chief of Police	1	1	1	1	1	1	1	1	1	1
Director of Finance	1	1	1	1	1	1	1	1	1	1
Fire Chief	0	0	0	0	0	0	1	1	1	1
Director of Information Technology	1	1	1	1	0	0	1	1	1	1
Director of Library	1	1	1	1	1	1	1	1	1	1
Director of Planning & Community Development	1	1	1	1	1	1	1	1	1	1
Director of Public Works	1	1	1	1	1	1	1	1	1	1
Director of Recreation & Leisure Services	1	1	1	1	1	1	1	1	1	1
Management Subtotal	**9**	**9**	**9**	**9**	**8**	**8**	**10**	**10**	**10**	**10**
ADMINISTRATION										
Administrative Assistant	3	3	3	3	3	2	2	2	2	2
Communications Specialist	0	0	0	0	1	1	1	1	1	1
Executive Assistant to the Township Manager	1	1	1	1	1	1	1	1	1	1
Human Resources Administrator	1	1	1	0	0	0	0	0	0	0
Human Resources Assistant	0	0	0	0	0	1	1	1	1	1
Human Resources Manager	0	0	0	1	1	1	1	1	1	1
Office Assistant / Receptionist	1	1	1	1	1	1	1	1	1	1
Administration Subtotal	**6**	**6**	**6**	**6**	**7**	**7**	**7**	**7**	**7**	**7**
FINANCE										
Finance Manager	1	1	1	1	1	1	0	0	1	1
Finance Supervisor	0	0	0	0	0	0	1	1	0	0
Accounts Payable Coordinator	0	0	0	0	0	0	1	1	1	1
Financial Support Analyst	1	1	1	1	1	1	0	0	0	0
Payroll Accountant	1	1	1	1	1	1	1	1	1	1
Finance Subtotal	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**
INFORMATION TECHNOLOGY										
IT Manager	0	0	0	1	1	1	0	0	0	0
Network/Operations Administrator	1	1	0	0	0	0	0	0	0	0
Network/Operations Supervisor	0	0	1	0	0	0	1	1	1	1
Public Access Television Coordinator	1	1	1	1	1	1	1	1	1	1
Public Safety Technician	1	1	1	1	1	1	0	0	0	0
Support Technician	2	2	2	2	2	2	3	3	3	3
Information Technology Subtotal	**5**	**5**	**5**	**5**	**5**	**5**	**5**	**5**	**5**	**5**

FULL-TIME POSITIONS (Continued)

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
POLICE										
Uniformed Police Officer	27	27	27	27	27	27	27	27	27	27
Police Dispatcher	4	4	4	4	4	4	4	4	4	4
Administrative Assistant	1	1	1	1	1	1	1	1	1	1
Records Coordinator	1	1	1	1	1	1	1	1	1	1
Police Analyst	0	0	0	0	0	0	1	1	1	1
Technical Services Coordinator	1	1	1	1	1	1	0	0	0	0
Police Subtotal	**34**	**34**	**34**	**34**	**34**	**34**	**34**	**34**	**34**	**34**
FIRE										
Fire Services Coordinator	0	0	0	0	0	0	1	1	1	1
Fire Subtotal	**0**	**0**	**0**	**0**	**0**	**0**	**1**	**1**	**1**	**1**
COMMUNITY DEVELOPMENT										
Administrative Assistant	2	2	2	2	2	2	2	2	2	2
Chief Inspector	1	1	1	1	1	1	1	1	1	1
Code Enforcement Officer	1	1	1	1	1	1	1	1	1	1
Planning & Zoning Assistant	0	0	1	1	1	1	1	1	1	1
Planning & Zoning Coordinator	1	1	0	0	0	0	0	0	0	0
Sustainability Administrator	0	0	0	0	1	1	1	1	1	1
Community Development Subtotal	**5**	**5**	**5**	**5**	**6**	**6**	**6**	**6**	**6**	**6**
PUBLIC WORKS ADMINISTRATION										
Administrative Assistant	2	2	2	2	2	2	2	2	2	2
Buildings/Grounds & Sustainability Admin.	0	0	1	1	0	0	0	0	0	0
Buildings/Grounds Administrator	1	1	1	1	1	1	1	1	1	1
Public Improvements & Projects Coordinator	0	0	0	0	0	0	0	1	1	0
Park & Forestry Administrator	1	1	1	1	1	1	1	1	1	1
Public Works Clerk	1	1	1	1	0	0	0	0	0	0
Superintendent of Operations	1	1	1	1	1	1	1	1	1	1
Superintendent of Projects	1	1	1	1	1	1	1	1	1	1
Superintendent of Public Improvements	1	1	1	1	1	1	1	1	0	1
Public Works Administration Subtotal	**8**	**8**	**9**	**9**	**7**	**7**	**7**	**8**	**7**	**7**
PUBLIC WORKS LABORERS										
Laborer	21	21	22	22	22	21	21	21	21	21
Mechanic	2	2	2	2	2	2	2	2	2	2
Heavy Equipment Operator	1	1	1	1	1	1	1	1	1	1
Public Works Laborers Subtotal	**24**	**24**	**25**	**25**	**25**	**24**	**24**	**24**	**24**	**24**

FULL-TIME POSITIONS (Continued)

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
RECREATION										
Aquatics Coordinator	1	1	1	1	1	1	1	1	1	1
Aquatics Supervisor	1	1	1	1	1	1	1	1	1	1
Asst. Director of Recreation & Leisure Services	1	1	1	1	0	0	0	0	0	0
Building Maintenance Custodian	3	3	3	3	3	3	3	3	3	3
Coordinator, Community Programs	2	2	2	2	2	2	1	1	1	1
Facility/Banquet Rental Coordinator	1	1	1	1	1	1	1	1	1	1
Fitness Coordinator	1	1	1	1	0	1	0	0	0	0
Fitness Supervisor	1	1	1	1	1	0	1	1	1	1
Group Exercise Coordinator	1	1	1	1	1	1	1	1	1	1
Guest Relations Coordinator	1	1	1	1	1	1	1	1	1	0
Guest Relations Supervisor	0	0	0	0	0	0	0	0	0	1
Marketing Assistant	0	0	0	1	1	1	1	1	1	1
Membership & Marketing Supervisor	1	1	1	1	1	1	1	1	1	1
Membership Specialist	1	1	1	1	1	1	1	1	1	1
Recreation Supervisor	0	0	0	0	0	0	1	1	1	1
Secretary to the Director of Recreation	1	1	1	1	1	1	1	1	1	1
Senior Strategic Advisor, Recreation & Leisure	0	0	0	0	0	0	0	1	1	1
Recreation Subtotal	**16**	**16**	**16**	**17**	**15**	**15**	**15**	**16**	**16**	**16**
LIBRARY										
Circulation Coordinator	1	1	1	1	1	1	1	1	1	1
Head of Technical Services	1	1	1	1	1	1	1	1	1	1
Head of Youth Services	1	1	1	1	1	1	1	1	1	1
Programs & Outreach Services Librarian	1	1	1	1	0	0	0	0	0	0
Reference Librarian	0	0	0	0	1	1	1	1	1	1
Secretary to the Director of Library	1	1	1	1	1	1	1	1	1	1
Technical Services Assistant	1	1	1	1	1	1	1	1	1	1
Youth Services Librarian	1	1	1	1	1	1	1	1	1	1
Youth Services Library Specialist	1	1	1	1	1	1	1	1	0	0
Library Subtotal	**8**	**8**	**8**	**8**	**8**	**8**	**8**	**8**	**7**	**7**

Total Full-Time Positions	**118**	**118**	**120**	**121**	**118**	**117**	**120**	**122**	**120**	**120**

Positions are shown above entirely within their primary assigned department regardless of budgetary allocation. This table incorporates historical adjustments to reflect this consistently.

PART-TIME POSITIONS

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
POLICE										
Fingerprinting Technician	0	0	0	0	1	1	1	1	1	0
COMMUNITY DEVELOPMENT										
Fire Marshal	1	1	1	1	1	1	1	1	1	1
Department Secretary	0	0	0	0	0	0	0	0	0	0
PUBLIC WORKS										
Summer Laborers	21	18	18	5	16	16	16	16	16	16
RECREATION										
Aquatics Staff	125	130	115	105	102	128	134	151	151	151
Fitness Staff	80	89	78	65	67	71	76	82	82	82
Guest Relations Staff	53	53	57	50	55	47	60	65	65	65
Membership Staff	19	14	18	7	9	13	17	14	14	14
Other Part-Time & Seasonal Staff	60	61	75	44	47	51	60	56	56	56
LIBRARY										
Acquisition Coordinator	1	1	1	0	0	0	0	0	0	0
Reference Librarians	7	6	6	6	6	4	4	4	4	4
Library Assistants	14	14	14	14	14	14	14	14	14	14
Library Pages	0	0	0	0	0	0	0	0	0	0
Library Specialists	0	0	0	0	0	0	0	0	0	0
Youth Services Library Specialists	3	3	3	3	3	3	3	3	3	3
Adult Services Library Specialists	0	0	0	2	2	2	2	2	2	2
Total Part-Time Personnel	**384**	**390**	**386**	**302**	**323**	**351**	**388**	**409**	**409**	**408**

NON-CONTRACTUAL SALARY & WAGE SCALE

Department	Position	Job Grade	2026 Minimum	2026 Maximum
Administration	Township Manager	13	147,700	246,300
Administration Police	Asst. Township Manager/Director of Administration Chief of Police	12	113,200	188,800
Community Dev. Finance Public Works Recreation	Director of Planning & Community Development Director of Finance Director of Public Works Director of Recreation & Leisure Services	11	98,300	163,900
Fire IT Library	Fire Chief Director of Information Technology Director of Library	10	86,300	144,100
Recreation	Senior Strategic Advisor, Recreation & Leisure	9	82,600	137,800
Public Works	Superintendent of Operations	8	77,800	130,000
Administration Community Dev. Finance IT Public Works Public Works Public Works Public Works	Human Resources Manager Chief Inspector Finance Manager Network/Operations Supervisor Superintendent of Projects Superintendent of Public Improvements Buildings & Grounds Administrator Parks & Forestry Administrator	7	74,200	111,400
Fire Recreation Recreation Recreation	Fire Services Coordinator Fitness Supervisor Membership & Marketing Supervisor Aquatics Supervisor	6	61,600	92,600
Administration Community Dev. Community Dev. IT Library Library Public Works Recreation Recreation	Executive Assistant to the Township Manager Code Enforcement Officer Sustainability Administrator Public Safety Technician Head of Youth Services Head of Technical Services Public Improvements & Projects Coordinator Guest Relations Supervisor Recreation Supervisor	5	56,000	84,000

NON-CONTRACTUAL SALARY & WAGE SCALE (Continued)

Department	Position	Job Grade	2026 Minimum	2026 Maximum
Administration	Human Resources Assistant	4	49,800	74,800
Administration	Administrative Assistant, Finance			
Community Dev.	Planning & Zoning Assistant			
Finance	Accounts Payable Coordinator			
Finance	Payroll Accountant			
IT	Public Access Television Coordinator			
IT	Support Technician II			
Police	Police Analyst			
Police	Records Coordinator			
Administration	Communications Coordinator	3	46,400	69,800
Administration	Administrative Assistant, Administration			
Community Dev.	Administrative Assistant, Community Development			
IT	Support Technician I			
Library	Youth Services Librarian			
Library	Reference Librarian			
Library	Technical Services Librarian			
Police	Administrative Assistant, Police			
Public Works	Administrative Assistant, Public Works			
Recreation	Group Exercise Coordinator			
Recreation	Aquatics Coordinator			
Recreation	Community Programs Coordinator			
Library	Secretary to the Director of Library	2	40,600	61,000
Library	Circulation Coordinator			
Recreation	Secretary to the Director of Recreation			
Recreation	Facility Rental Coordinator			
Recreation	Membership Specialist			
Recreation	Marketing Assistant			
Administration	Office Assistant / Receptionist	1	37,300	50,500
Library	Youth Services Library Specialist			
Library	Technical Services Assistant			

CONTRACTUAL SALARY & WAGE SCALES

Public Works - Teamsters Local 205 Union Contract 2026 Salary & Wage Scale		
I.	Master Mechanic	$40.34/hr
II.	Mechanic	$38.34/hr
III.	Heavy Equipment Operator	$38.34/hr
IV.	Foreman	$38.34/hr
V.	Laborer III (after 36 months)	$36.34/hr
	Laborer II (13-36 months)	$32.97/hr
	Laborer I (0-12 months)	$29.55/hr
VI.	Semi-Skilled Laborer III	$26.41/hr
	Semi-Skilled Laborer II	$24.27/hr
	Semi-Skilled Laborer I	$22.33/hr
	Semi-Skilled Laborer Probationary	$16.98/hr
VII.	C&RC Attendant	$26.41/hr

Police Union Contract 2026 Salary & Wage Scale	
Lieutenant	$66.95/hr
Sergeant	$60.86/hr
Officer 6	$55.33/hr
Officer 5	$51.85/hr
Officer 4	$48.35/hr
Officer 3	$41.24/hr
Officer 2	$37.77/hr
Officer 1	$36.77/hr
Dispatcher	$29.11 - $30.58/hr

APPENDIX B

VEHICLES & EQUIPMENT

PUBLIC WORKS VEHICLES

	Year	Make	Model	Age	Condition
Staff Vehicles					
1	2018	Chevy	Colorado	7	Good
2	2025	Ford	Escape	0	New
4	2019	Chevy	Colorado	6	Good
5	2024	Chevy	Colorado	1	New
6	2024	Chevy	Colorado	1	New
7	2024	Chevy	Colorado	1	New
Utility Trucks					
1	2008	Dodge	Mechanics Service Vehicle	17	Good
2	2015	Ford	F-550 w/Dump Body/Snow Plow	10	Good
3	2015	Ford	Dump	10	Good
4	2016	Ford	F-350 Utility Bed	9	Good
5	2018	Ford	F-350 Utility Bed	7	Good
6	2018	Ford	F-550 Utility Bed	7	Good
7	2018	Ford	Dump	7	Good
8	2019	Ford	F-350 Utility Bed w/ Plow	6	Good
9	2020	Int'l	Dump	5	Good
10	2020	Ford	F-550 Bucket Truck	5	Good
11	2020	Ford	F-350 Utility Bed w/ Plow	5	Good
12	2023	Ford	Dump	2	Good
13	2024	Ford	Dump	1	New
14	2024	Ford	Dump	1	New
15	2024	Ford	F-350 Utility Bed	1	New
16	2024	Ford	F-550 Crew Cab / Flat Bed	1	New
17	2025	Ford	F-550 Flat Bed	0	New
Dump Trucks					
1	2012	Int'l	Dump	13	Good
2	2013	Int'l	Dump	12	Good
3	2014	Int'l	Dump	11	Good
4	2016	Int'l	Dump	9	Good
5	2017	Int'l	Dump	8	Good
6	2017	Ford	Dump	8	Good
7	2017	Ford	Dump	8	Good
8	2017	Ford	Dump	8	Good
9	2017	Ford	Dump	8	Good
10	2018	Int'l	Dump	7	Good
11	2020	Int'l	Dump	5	Good
12	2023	Int'l	Dump	2	New

PUBLIC WORKS VEHICLES (Continued)

	Year	Make	Model	Age	Condition
Other Vehicles					
1	2003	Int'l	Sewer Jet (Cab & Vactor)	22	Good
2	2013	CAT	924K Wheel Loader	12	Good
3	2015	M2106	Elgin Street Sweeper	10	Good
4	2018	Massey	Flail Mower	7	Good
5	2019	Premier	6x12 Equip Premier Trailer	6	Good
6	2001	Mustang	Trailer	24	Good
7	2022	CAT	Model 420 Backhoe	3	New
8	2022	CAT	308T Excavator	3	New
9	2023	CAT	Model 920 Wheel Loader	2	New
10	2022	CAT	Utlity Compactor/Roller	3	New

PUBLIC WORKS EQUIPMENT

	Year	Equipment	Age	Condition
1	2007	20 Ton Trailer/3142	18	Good
2	2013	30 Ton Shop Press	12	Good
3	2001	3 M Sign Machine/HSRA36	24	Good
4	2011	Accubrine Automated Brine Maker	14	Good
5	1993	Aeroway 8' Quickaway Angle Aerator	32	Fair
6	2010	Asphalt Planer	15	Good
7	2021	Bannerman Diamond Master Ballfield Drag / 28-1731	4	Good
8	2016	Beam Rider Field Line Painter	9	Good
9	2017	Caterpillar 259D Skid Steer	8	Good
10	2022	Caterpillar Utility Compactor/Roller	3	New
11	1997	Chicago Pneumatic Air Comp.	28	Fair
12	2015	Clausing Drill Press	10	Good
13	2009	Club Car Utility Vehicle	16	Fair
14	2018	Core Cut Walk Behid Pavement Cutting Saw	7	Good
15	2018	Corn Pro Trailer/2333	7	Good
16	2008	Cross Country Roller Trailer/0714	17	Good
17	2001	Esab Plasma Cutter	24	Good
18	2019	Falcon Asphalt Hot Box Trailer/9204	6	Good
19	2014	Gardner Denver Air Compressor	11	Good
20	2008	Gorman-Rupp Water 1 Pump 2"	17	Good
21	2008	Gorman-Rupp Water 1 Pump 3"	17	Good
22	2011	GVM Anti-Icing Unit/ 1004	14	Good
23	2012	GVM Anti-Icing Unit/ 1007	13	Good
24	2009	Harben Sanitary Sewer Jet/2006	16	Good
25	2018	Hotsy Pressure Washer	7	Good

PUBLIC WORKS EQUIPMENT (Continued)

	Year	Equipment	Age	Condition
26	2016	HTC Tailgate Conveyor	9	Fair
27	2021	Hunter TCX53H Tire Changer / 208-230-BC	4	Good
28	2021	Hunter SWT02 Tire Balancer / 72-671-1	4	Good
29	2000	Jumping Jack Tamper	25	Fair
30	2012	Kubota RTV 1140CPX-H/18388	13	Good
31	2016	Kubota RTV X900 / 20597	9	Good
32	2014	Kubota RTV X900 WL-A/21709	11	Good
33	2015	Kubota RTV X900 WL-4/23312	10	Good
34	2016	Kubota RTV-X900WL-A / 35460	9	Good
35	2017	Kubota RTV 900 UTV / 40087	8	Good
36	2017	Kubota RTV 900 UTV / 40110	8	Good
37	2017	Kubota L476HSTC Tractor/41339	8	Good
38	2018	Kubota MX5200DT Tractor/62185	7	Good
39	2021	Kubota RTV 900 / 59093	4	Good
40	2004	Lely Broadcast Spreader	21	Fair
41	2010	Liftmore	15	Good
42	2001	Miller Welder	24	Good
43	2011	Miller Welder 275 EFI	14	Good
44	2021	Mohawk TP-16-3SA Vehicle Lift / C1B144	4	Good
45	2005	Multiguip Plate Compactor	20	Fair
46	2007	Pavement Cutting Trailer/2491	18	Good
47	2009	Pro Tech Snow Pusher	16	Good
48	2018	Quality Trailer/4106	7	Good
49	2008	Rotary Electric Lift	17	Fair
50	2011	Ryan Sod Cutter	14	Good
51	2003	Ryan Turf Aerator	22	Good
52	2004	Seeda-Vator	21	Good
53	2011	Tennsmith Metal Brake	14	Good
54	2015	Terex 730 Wood Chipper	10	Good
55	2008	Top Brand 6x12 Trailer /1901	17	Good
56	2013	Toro Reelmower 3100-D/0410	12	Good
57	2008	Toro Debris Blower 600/0176	17	Good
58	2004	Toro Greenmaster Flex 21/1808	21	Fair
59	1994	Toro Greensmaster	31	Fair
60	2007	Toro Greensmaster 1600/3001	18	Good

PUBLIC WORKS EQUIPMENT (Continued)

	Year	Equipment	Age
61	2018	Toro Greensmaster Flex 2100/0561	7
62	2024	Toro Greensmaster Flex 1021	2
63	2018	Toro Groundsmaster 3280-D/3661	7
64	2008	Toro Greensmaster 500/0128	17
65	2013	Toro Groundsmaster 3280-D/0183	12
66	2009	Toro Grandstand 48" Mower/0455	16
67	2017	Toro Grandstand 48" Mower/0188	8
68	2016	Toro Groundsmaster 4500D/0311	9
69	2016	Toro Groundsmaster 5910/0208	9
70	2019	Toro Groundsmaster 3500-D/1303	6
71	2019	Toro Groundsmaster 3280-D /3753	6
72	2020	Toro Groundsmaster 3300/3374	5
73	2024	Toro Groundsmaster 3500D (415268350)	2
74	2022	Toro Groundsmaster 5910 (416498534)	3
75	2012	Toro Infield Pro 5040/0210	13
76	2018	Toro Infield Groomer 5040/9666	7
77	2019	Toro MH 400 Turf Topdresser/0385	6
78	2008	Toro Pro Core 864/0106	17
79	2012	Toro Procore Processor /0101	13
80	2001	Toyota Forklift / 60100	24
81	2018	Toyota Fork Lift Model 8FD35U	7
82	2016	US Cargo Enclosed Trailer /1778	9
83	2025	Ventrac Tractor/Mower	1
84	2004	Vermeer Tub Grinder	21
85	2019	Vermac Pro Full Matrix Sign Board / 2530	6
86	2008	Wacker Vibratory Roller / 8322	17

POLICE DEPARTMENT VEHICLES

	Year	Make	Model	Age	Condition
Patrol Vehicles					
1	2016	Ford	Interceptor SDN	9	Poor
2	2017	Ford	Police Explorer	8	Poor
3	2018	Chevy	Tahoe	7	Fair
4	2020	Ford	Interceptor SUV	5	Fair
5	2020	Ford	Explorer	5	Fair
6	2020	Ford	Explorer	5	Fair
7	2021	Ford	Explorer	4	Fair
8	2022	Ford	Explorer	3	Good
9	2022	Ford	Sport Utiliity	3	Fair
10	2023	Ford	Interceptor SUV	2	Good
11	2023	Ford	Interceptor SUV	2	Good
12	2025	Ford	Police Explorer	0	New
13	2025	Ford	Police Explorer	0	New
14	2025	Ford	Explorer	0	New
15	2025	Ford	Explorer	0	New
Traffic Vehicles					
1	2016	Ford	Explorer	9	Poor
2	2020	Ford	Interceptor SUV	5	Fair
3	2013	Ford	F-350 Truck	12	Fair
Other Equipment					
1	2001	Polaris	Quad #3	24	Poor
2	2022	Polaris	Quad #2	3	New
3	2022	Polaris	Quad #1	3	New

FIRE DEPARTMENT VEHICLES

	Year	Make	Model	Age	Condition
Fire Protection Vehicles					
1	2009	Amer LaFrance	Rescue	16	Good
2	2009	Amer LaFrance	Pumper	16	Fair
3	2012	Dodge	Pickup	13	Fair
4	2012	Dodge Ram	Utility	13	Good
5	2018	Rosenbauer	Pumper	7	Good
6	2019	Chevrolet	Tahoe	6	Good
7	2020	Chevrolet	Silverado	5	Excellent
8	2023	Chevrolet	Tahoe	2	Excellent
9	2023	Pierce	Pumper	2	Excellent

ADMINISTRATION VEHICLES

	Year	Make	Model	Age	Condition
Passenger Vehicles					
1	2011	Ford	Escape	14	Fair
2	2014	Ford	C-Max - Hybrid	11	Good
3	2013	Ford	Explorer	12	Fair
4	2018	Ford	Explorer	7	Fair
5	2018	Ford	Escape	7	Good
6	2015	Ford	Taurus	10	Fair
7	2014	Ford	Escape	11	Fair
8	2025	Ford	Explorer	0	New

APPENDIX C

BACKGROUND & STATISTICAL INFORMATION

HISTORY

The area known as "Upper St. Clair" can trace its origins in recorded history back to the mid-eighteenth century when the first know settler, a Scotsman named John Fife, arrived from Virginia in 1762. At that time, the land was part of Yohogania County, District of West Augusta, Virginia, which was settled in 1784. The area now known as "Upper St. Clair" was placed in Peters Township, Washington County, Pennsylvania. In 1788, Allegheny County was formed from parts of Washington and Westmoreland Counties and was divided into seven townships, one of which was called St. Clair. The Township was divided into two parts, Upper and Lower St. Clair in 1839; the latter is now fully within the Pittsburgh City limits. Two more townships were formed from the original township – Snowden Township in 1845 and Scott Township in 1861. The Borough of Bridgeville was separated in 1902.

The Township derives its name from Arthur St. Clair, a Scotsman, who settled in the Ligonier Valley in 1760. St. Clair had served in the British Army prior to settling in Pennsylvania. In the course of his public life, he served as land agent of the Penns, as a county official in Bedford and Washington Counties, and as a representative for Pennsylvania in the United States Continental Congress, including a year as its President in 1787. He was commander of the army that was defeated by Indians of the Northwest in 1791 and was Governor of the Northwest Territory from 1788 until 1802.

The Township area is approximately 90% developed. Upper St. Clair's most rapid growth occurred during the 1950's and 1960's with its recognition as a most desirable residential community within practical commuting distance to the City of Pittsburgh.

In January 1954, Upper St. Clair was designated a First Class Township of the Commonwealth of Pennsylvania. On January 1, 1976, a Home Rule Charter went into effect officially designating Upper St. Clair a Home Rule Community.

The Township is bordered on the north by the Municipality of Mt. Lebanon and the Township of Scott, on the east by the Municipality of Bethel Park, on the south by Washington County, and on the west by the Townships of Collier, South Fayette and Bridgeville.

MUNICIPAL GOVERNMENT

The Home Rule Charter provides for a Board of seven Township Commissioners, two of whom are elected at large by all the voters of the Township, and one who is elected from each of the five wards in the Township. Each Commissioner serves a term of four years. The Board of Commissioners are the final policy authority of the Township. The Township Manager is appointed by the Board of Commissioners and is the Chief Administrative Officer of the Township, directly responsible and accountable to the Board of Commissioners. The Manager also serves as Secretary and Tax Collector of the Township. The taxes levied by the Township are on the value and transfers of real property within its borders, earned income and net profits of its residents and a tax of $52 per person employed within the municipality.

MUNICIPAL GOVERNMENT (Continued)

The principal duties and responsibilities of the Township Manager, as prescribed in the Home Rule Charter, include the following: to appoint, suspend or remove all Township employees, except as otherwise provided by law or the Home Rule Charter; direction and supervision of the Finance and Tax Collection office; direction and supervision of all operating departments; preparation of the annual budget and an annual financial report to the Commissioners; the signing of papers, contracts, obligations and documents on behalf of the Township as required by law; preservation of order in the Township and enforcement of its ordinances and regulations; official representation of the Township to other governmental organizations and agencies.

BOARDS OF COMMISSIONERS

The Township is organized into eight departments under the direction of the Township Manager. The departments include Administration, Finance, Information Technology, Public Works, Recreation and Leisure Services, Police, Community Development and Library. Each department is managed by the Director who is supervised by the Township Manager.

Citizens Boards and Commissions, appointed by the Board of Commissioners, play an important role in the governmental process. These Boards specialize in selected types of problems and serve as advisors to the elected Board of Commissioners. Active Boards and Commissions are:

Civil Service Board	3 Members	3 Year Terms
Library Board	3 Members	3 Year Terms
Planning Commission	7 Members	4 Year Terms
Parks and Recreation Board	7 Members	3 Year Terms
Zoning Hearing Board	3 Members	3 Year Terms
Building and Fire Codes Appeals and Advisory Board	5 Members	3 Year Terms
Municipal Authority	5 Members	5 Year Terms

TRANSPORTATION

The Township is ideally located relative to the major sources of transportation available within the County. This enables the Township and its residents to derive the benefits of easy accessibility. U.S. Route 19 passes through the Township in a north-south direction. Interstate 79, running in a north-south direction, lies approximately 3 miles west of the Township line.

Township residents also enjoy the use of other transportation facilities including airlines, bus, light rail and motor freight. Greater Pittsburgh International Airport is located 20 miles west of the Township and provides passenger service by most major airlines including Air Canada, Alaska Airlines, Allegiant, American, Breeze Airways, British Airways, Delta, Frontier, Jet Blue, Southwest, Spirit, and United Airlines. The Port Authority of Allegheny County has bus lines and a light rail line with service to downtown Pittsburgh and other areas of the region. First Transit, Inc. also operates buses through the Township connecting it with the City to the north and the city of Washington, Washington County, to the south. Bus and rail service to other major cities is provided to residents by Greyhound Lines, Inc., Megabus, and Amtrak. The area's ground freight transportation requirements are serviced by over 50 major freight carriers.

UTILITIES

West Penn Power Company provides electricity to residents and businesses in Upper St. Clair. Columbia Gas of Pennsylvania and Peoples Natural Gas provide natural gas service. Telephone service is provided by Verizon and Comcast. Water is supplied by PA American Water Company. The Allegheny County Sanitary Authority (ALCOSAN) provides sewage treatment service, but feeder and trunk lines are the responsibility of the Township.

COMMERCIAL DEVELOPMENTS

The intersection of Route 19 and Fort Couch Road hosts much of the Township's commercial activity. The South Hills Village Shopping Center, completed in 1965, covers 90 acres divided equally between the Township and the Municipality of Bethel Park. This two-level shopping mall with parking for 6,500 cars has facilities for 110 stores, and features Macy's Department Store, Dick's Sporting Goods, Target, and several outparcels. Adjacent to the mall property is Siena at St. Clair, a 120,000 square foot mixed-use development that began opening in 2016. Siena is anchored by Whole Foods Market and has a separate two-story commercial building housing 20+ tenants. The Siena property also offers more than 30 townhomes and patio homes between 2,200 and 3,400 sq. ft.

HIGHER EDUCATION

In addition to the educational facilities provided by the School District, the Township is within 15 miles of more than 20 colleges and universities which offer a variety of undergraduate, graduate and non-credit programs.

LIBRARY & RECREATION

The Township operates and maintains over 750 acres of parks, parklets and open space which includes a 3-hole municipal golf course, recreation center, tennis center and nature areas. Two all-weather platform tennis courts and three tennis bubbles are available at the facilities along McLaughlin Run Road. The Township Library contains approximately 60,000 volumes with an annual circulation of approximately 300,000.

HEALTH FACILITIES

St. Clair Hospital is a 329-bed acute-care medical center located in the adjacent municipality of Mt. Lebanon, which serves Upper St. Clair and southwestern Pennsylvania. A member of the Mayo Clinic Care Network, its services include advanced cardiovascular, specialized care for women and children, oncology, orthopedics, emergency care, urgent care, and psychiatry and mental health. The Township jointly operates an emergency medical service with neighboring Municipality of Bethel Park and South Park Township, providing advanced and basic life support.

POPULATION GROWTH TRENDS

1990 - 2020 POPULATION GROWTH TRENDS
UPPER ST. CLAIR AND SELECTED AREAS

	1990		2000		2010		2020	
	Population	Change From 1980	Population	Change From 1990	Population	Change From 2000	Population	Change From 2010
Upper St. Clair	19,692	3.5%	20,053	1.8%	19,229	(4.1%)	21,160	10.0%
Pittsburgh	369,879	(18.5%)	334,563	(9.5%)	305,704	(8.6%)	302,971	(0.9%)
Allegheny County	1,336,449	(9.7%)	1,281,666	(4.1%)	1,223,348	(4.6%)	1,250,578	2.2%

Source: U.S. Census, Census of Population

TOWNSHIP PRINCIPAL EMPLOYERS

PRINCIPAL EMPLOYERS
AT DECEMBER 31, 2025 AND JANUARY 1, 2026

Rank	Principal Employers	Description	Number of Employees	Percentage of Principal Employers	Percentage of Township Wide Employees
1	Upper St. Clair School District	Education	614	24.91%	8.16%
2	Lifespace Communities (Friendship)	Senior Living	316	12.82%	4.20%
3	Target Corporation	Retailer	283	11.48%	3.76%
4	Whole Foods Market Group	Supermarket	225	9.13%	2.99%
5	St. Clair Country Club	Country Club	213	8.64%	2.83%
6	Dicks Sporting Goods	Retailer	195	7.91%	2.59%
7	Southwood Psychiatric Hospital	Health Care	190	7.71%	2.53%
8	Township of Upper St. Clair	Local Government	181	7.34%	2.41%
9	Port Authority of Allegheny County	Public Transit System	124	5.03%	1.65%
10	Extended Day Services	Education	124	5.03%	1.65%
		Total	**2,465**	**100.00%**	**32.77%**
		Township Wide Employees	**7,523**		

Source: Upper St. Clair Local Services Tax Records

TOWNSHIP PRINCIPAL REAL ESTATE TAXPAYERS

PRINCIPAL REAL ESTATE TAXPAYERS
AT DECEMBER 31, 2025 AND JANUARY 1, 2026

Rank	Principal Real Estate Taxpayers	Estimated Actual Values of Real Property	Percentage of Principal Real Estate Taxpayers	Percentage of Township Wide Assessed Valuation
1	South Hills Village Associates	$ 62,095,700	28.44%	2.62%
2	Friendship Village of South Hills	45,646,900	20.91%	1.92%
3	Torrente Apartments	23,964,500	10.98%	1.01%
4	Southwood Psychiatric Hospital	23,669,600	10.84%	1.00%
5	W F Preston, LLC	18,357,300	8.41%	0.77%
6	1800 Washington Road Associates LP	12,833,300	5.88%	0.54%
7	Target Corporation	11,462,200	5.25%	0.48%
8	St. Clair Country Club	7,434,500	3.40%	0.31%
9	McMurray Road Family LP	6,500,000	2.98%	0.27%
10	Upper St. Clair Senior Living	6,378,600	2.92%	0.27%
	Total	**$ 218,342,600**	**100.00%**	**9.20%**
Total Township Taxable Assessed Valuation		**$ 2,372,152,014**		

Source: Allegheny County Office of Property Assessments and Jordan Tax Service

UNEMPLOYMENT RATE STATISTICS

TOWNSHIP OF UPPER ST. CLAIR
UNEMPLOYMENT RATE
10 YEAR HISTORY

Year	Population [1]	Unemployment Rate [2]
2024	20,621	3.1%
2023	20,581	3.0%
2022	20,794	3.3%
2021	21,148	3.4%
2020	21,160	7.8%
2019	19,737	3.8%
2018	19,592	3.7%
2017	19,524	4.2%
2016	19,521	4.6%
2015	19,385	4.5%

[1] **Source: U.S. Census, Census of Population**

[2] **Source: U.S. Bureau of Labor Statistics for Allegheny County**

PER CAPITA EARNED INCOME

PER CAPITA EARNED INCOME
2015-2024

Year	Total Earned Income [1]	Per Capita Earned Income [2]	Change in Per Capita Income
2024	$1,588,020,375	$77,160	5.8%
2023	1,501,387,980	72,950	10.9%
2022	1,368,299,792	65,803	6.5%
2021	1,307,061,858	61,805	11.8%
2020	1,170,248,186	55,305	(7.3%)
2019	1,177,307,208	59,650	3.4%
2018	1,129,706,848	57,662	3.2%
2017	1,090,901,604	55,875	4.6%
2016	1,042,561,481	53,407	0.4%
2015	1,030,764,258	53,173	1.9%

[1] **Source: Upper St. Clair Township Tax Office**

[2] **Source: U.S. Census, Census of Population**

TOWNSHIP CAPITAL ASSETS

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
2020-2025

Function/Program	2025	2024	2023	2022	2021	2020
General Government						
Municipal Bldg Square Footage Occupied	16,232	16,232	16,232	12,150	12,150	12,150
Staff Vehicles	3	3	3	3	3	3
Community Development						
Municipal Bldg Square Footage Occupied	4,294	4,294	4,294	2,950	2,950	2,950
Inspection Vehicles	2	2	2	2	2	2
Public Works						
Municipal Street (miles)	84	84	84	84	84	84
Number of Traffic Lighted Intersections	11	11	11	11	12	12
Sanitary Sewers (miles)	157	157	157	157	157	157
Storm Sewers (miles)	50	50	50	50	50	50
Staff Vehicles	4	4	4	4	4	4
Inspection Vehicles	3	3	3	3	3	3
Utility Trucks and Dump Trucks	26	26	26	26	26	26
Public Works Building Square Footage	36,500	36,500	36,500	36,500	36,500	36,500
Recreation						
Staff Vehicles	1	1	1	1	1	1
Number of Parks	15	15	15	15	15	15
Acreage of Park Land	747	747	747	747	747	747
Recreation Centers	2	2	2	2	2	2
Recreation Center Square Footage	96,500	96,500	96,500	96,500	96,500	96,500
Basketball Courts	12	12	12	12	12	12
Tennis Courts	10	10	10	10	10	10
Public Safety						
Municipal Bldg Square Footage Occupied	14,734	14,734	14,734	8,230	8,230	8,230
Police Vehicles	16	16	16	16	16	16
Library						
Municipal Bldg Square Footage Occupied	22,222	22,222	22,222	18,475	18,475	18,475

Source: Upper St. Clair Township

APPENDIX D

GLOSSARY OF TERMS

A

AA+ BOND RATING — A bond credit rating assesses the credit worthiness of the Townships debt issues. According to Standard & Poor's rating, the Township is considered to be a high grade or high-quality investment.

ACCESS PA — The Access Pennsylvania Database is a project of the Pennsylvania Department of Education and the Office of Commonwealth Libraries that was started in 1985 as a way to provide a united catalog across the State of Pennsylvania. It was the first and remains the largest statewide united catalog that includes the holdings of all types of libraries.

ACCOUNTING SYSTEM — The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

ACCRUAL BASIS — Basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of the revenue or the payment of the expenditure may take place, in whole or in part, in another accounting period.

ALCOSAN — Allegheny County Sanitary Authority (ALCOSAN) provides wastewater treatment services to 83 communities located in Allegheny County, Pennsylvania, including the City of Pittsburgh. ALCOSAN's 56-acre treatment plant is the largest wastewater treatment facility in the Ohio River Valley, processing up to 225 million gallons of wastewater daily. ALCOSAN was created in 1946 under the Pennsylvania Municipal Authorities Act and began treating wastewater in 1959.

APPROPRIATION — An authorization made by the legislative body of a government which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

ARAD (also RAD) — Allegheny Regional Asset District supports and finances regional assets in the areas of libraries, parks & recreation, cultural, sports and civic facilities.

ARBITRAGE — In government finance, the reinvestment of the proceeds of tax-exempt securities in materially higher yielding taxable securities.

ASSESSED VALUATION — A valuation set upon real estate by the Assessment Office of Allegheny County as a basis for levying property taxes.

ASSETS — Property owned by a government which has a monetary value.

AUDIT — An examination of financial records and processes to ensure financial reports are accurate and in compliance with regulations and standards.

B

BALANCED BUDGET — A budget in which all current expenditures are paid from current revenues and fund balance.

BENCHMARKING — A process of comparing an organization's performance to that of other organizations using objective and subjective criteria.

BOND — A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date[s] along with periodic interest paid at a specified % of the principal [interest rate]). Bonds are typically used for long-term debt.

BUDGET — A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

BUDGET DOCUMENT — The official written statement prepared by the Township Manager and supporting Staff which presents the Proposed Budget to the Board of Commissioners.

BUDGET MESSAGE — A general discussion of the Proposed Budget presented in writing as a part of the Budget document. The Budget Message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the Township Manager.

C

CAPITAL ASSETS — Assets of significant value and having a useful life of several years. Capital Assets are also called Fixed Assets.

CAPITAL IMPROVEMENT PROGRAM — A plan for Capital Expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

CAPITAL OUTLAYS — Expenditures for the acquisition of capital assets.

CAPITAL PROJECTS — Projects for which the Township purchases or constructs capital assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or facility.

CAPITAL PROJECT FUND — A governmental fund that provides for capital outlays other than those from special assessment and proprietary funds.

CASH BASIS — The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

COUNCIL OF GOVERNMENTS Council of Governments (COGs) are general or multipurpose organizations. They are established to enable a group of Municipalities to work together on whatever programs are in their mutual interest. The COGs do not run local governments, local governments run the COGs. They are not another form of government, but a tool of government. In their most elementary form COGs can serve as convenient forums for the open exchange of information of regional concern. Through COGs neighboring municipalities can ensure effective communications and avoid actions that might negatively affect each other. Cooperation can save municipalities money when purchasing supplies and services. Communities can offer a wider variety of services to their residents than would otherwise be possible. Intergovernmental cooperation can alleviate duplication, overlap and fragmentation in delivery of community services, while lowering cost to individual communities.

CHARTIERS VALLEY DISTRICT FLOOD CONTROL AUTHORITY Concerned environmentalists established the Chartiers Nature Conservancy in 1992 as a private, nonprofit corporation to study, promote, and preserve the Chartiers Creek and its watershed, an area that comprises approximately 277 square miles within Washington and Allegheny Counties. The Conservancy enjoys tax exempt status under § 501 (c) (3) of the Internal Revenue Code, and is duly registered with the Pennsylvania Bureau of Charitable Organizations.

The ultimate endeavor of the Conservancy is to establish a "greenway" along the Chartiers Creek from the point at which the creek crosses from Washington County into Allegheny County to the point at which the creek empties into the Ohio River. Because the Chartiers Creek flows through several heavily populated Pittsburgh area suburbs, the creek itself is an invaluable natural corridor for wildlife migrating between the Ohio River and rural Allegheny and Washington Counties. The Conservancy's formal mission is to protect these undisturbed natural habitats along the banks of the Chartiers Creek.

COMMUNITY DEVELOPMENT This program provides for essential community services including land use control and zoning code enforcement.

COMMUNITY & RECREATION CENTER (C&RC) A facility within the Township that provides recreational activities to residents and neighboring communities. Activities and classes are geared for all ages. A variety of physical activities such as swimming, basketball, indoor walking track, weight management, educational classes, etc. are offered.

COMPREHENSIVE PLAN Comprehensive planning is an attempt to establish guidelines for the future growth of the Township. It should be a comprehensive or all-inclusive approach at addressing the issue of the future growth of the Township. A comprehensive plan is the document that is the final product from the efforts of this process. The document is a ten year plan formally adopted by the Board of Commissioners. The document is then used as a policy guide for decisions about the development of the community

CONSUMER PRICE INDEX An index of prices maintained by the Department of Labor used to measure the change in the cost of basic goods and services in comparison with a fixed base period.

COST ALLOCATION An allocation of those general governmental costs that are necessary to the operation of the Township to particular cost centers, functions or programs.

COST CENTER The smallest unit of budgetary accountability and control. A cost center is made up of a group of related services responsibility for which is assigned to a specific individual or organizational unit.

D

DEBT SERVICE Payment of interest and repayment of principal to holders of a government's debt instruments.

DEBT SERVICE COSTS Cash required over a given period for the repayment of interest and debt principal as well as payment of related periodic financing charges.

DEBT SERVICE FUND A governmental fund that is used to account for the payment of interest and principal on serial bonds and capital notes incurred in connection with all funds except Special Assessment and Enterprise Funds.

DEFICIT The excess of an entity's liabilities over its assets. (See Fund Balance)

DEPRECIATION The portion of the cost of the expiration in the service life of a fixed asset which is charged as an expense during a particular accounting period.

DIRECT COSTS A category of expenditures which includes contractual services, insurance, legal judgments, taxes, abatements, and other similar costs.

E

EARNED INCOME TAX The earned income tax is a tax levied as a percent of earned income.

eiNETWORK The Library Electronic Information Network provides registered Allegheny County patrons access to materials in all County libraries.

ENCUMBRANCES Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the application appropriation, is utilized in the governmental funds. Encumbrances outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitment will be honored during the subsequent year.

ENTERPRISE FUND A proprietary 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.

EQUIPMENT AND CAPITAL OUTLAY A category of expenditures which includes the initial acquisition, replacement or improvement of land, buildings, facilities, machinery, rolling stock, and other fixed assets which are not consumed within one year.

EXPENDITURES It is an outflow of cash or other valuable assets from the Township to another person or company.

F

FINANCIAL FORECASTING Is a prediction of the economy in the future based on current trends and other statistics such as national wealth and global market status.

FRINGE BENEFITS A category of expenditures which includes the Township's share of Social Security, Group Life Insurance, Medical Insurance, Workmen's Compensation Insurance, Long-term Disability Insurance and Retirement Fund Contributions for Township employees. Fringe Benefits also include any benefit received by an employee in addition to regular pay, i.e. paid holidays or vacation time.

FTE See "Full Time Equivalent"

FULL FAITH AND CREDIT A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

FUNCTION A portion of a program made up of related cost centers (See Cost Center and Program).

FUND A self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FULL TIME EQUIVALENT Also referred to as FTE, this reflects an employee's workload compared to one full-time position.

FUND ACCOUNTING The legal requirement for the Township to establish accounts for segregating revenues and other resources, together with all related liabilities, obligations, and reserves, for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE The excess of a fund's assets over its liabilities. A negative fund balance is sometimes called a deficit.

FUND RESERVE The portion of prior years' fund balance that is authorized for expenditure in the current year.

G

GAAP Generally Accepted Accounting Principles (GAAP): A widely accepted set of rules, conventions, standards, and procedures for reporting financial information, as established by the Financial Accounting Standards Board.

GASB Governmental Accounting Standards Board: Organization that formulates accounting standards for governmental units.

GENERAL FUND A governmental 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.

GENERAL GOVERNMENT This program provides the legislative, executive and staff activities essential for effective policy making and professional administration of the Township.

GENERAL OBLIGATION BOND When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds. Sometimes the term is also used to refer to bonds which are to be repaid from taxes and other general revenues.

GFOA Government Finance Officers Association is a professional organization promoting excellence in public finance by providing resources, training, and best practices for government financial management.

GOVERNMENTAL FUNDS Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

GRANT A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually awarded for specified purposes.

H

HOME RULE CHARTER

In 1972, the "Home Rule Charter and Optional Plans Law" [Act 62 of 1972 (53 P.S. § 1-101 et seq.)] was passed by the Pennsylvania Legislature, giving to municipalities the right and power to adopt a home rule charter, or one of several optional plans, and to exercise the powers and authority of local self-government. In accordance with that law, the electorate of the township voted in November 1972 to elect a Government Study Commission to study and draft a Home Rule Charter and to recommend whether or not a home rule charter should be adopted. The report of that commission recommended adoption of a charter which provided for a commission-manager form of government, with a seven-member Board of Commissioners. The recommended charter was approved by the voters of the township on November 6, 1973, and became effective on the first Monday of January 1976. The Home Rule Charter established a 7 member Board of Commissioners, 2 of whom serve "at large" and 5 of whom serve by ward. The Township Manager implements all programs, policies and general directives of the Board of Commissioners.

I

INFLATION

The rate at which the general level of prices for goods and services is rising and, subsequently, purchasing power is falling. Refer to Consumer Price Index for measurement.

INTER-FUND TRANSFER

The transfer of monies from one fund to another.

L

LOCAL OPTION SALES & USE TAX

This tax is collected by the Pennsylvania Department of Revenue and 25% of all collections are distributed to qualifying municipalities of Allegheny County.

LIBRARY SERVICES

This program provides Township residents with a full array of library services such as the standard loaning of books, newspapers, magazines and reference materials to patrons being able to borrow stereo recordings, compact discs, audio and video cassettes, Polaroid cameras and cassette recorders. Additional programs for children, the handicapped, the blind, and senior citizens are also provided.

LOCAL SERVICES TAX

The Local Services Tax is a $52 annual tax levied on all persons employed with the corporate limit of the Township and who make over $12,000 annually.

LONG -TERM DEBT Debt payable more than one year after the date of issue.

LOCAL TAX ENABLING ACT Law enacted to provide Pennsylvania municipalities and school districts a means of funding their operations by levying certain types of taxes as defined by the Act.

M

MAJOR FUND A fund with significant financial activity or importance, typically meeting specified criteria for assets, liabilities, revenues, or expenditures.

MATERIALS AND SUPPLIES A category of expenditures which includes goods or services that are consumed in achieving cost center objectives.

MATURITY The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

MATURITY DATE The date on which all or a stated portion of the principal of a security is due and payable.

MILL Tax rate of $1/1000^{th}$ of each dollar of assessed property value.

MILLAGE Tax rate expressed in mills per dollar, of property taxation.

MINIMUM MUNICIPAL OBLIGATIONS (MMO) In the United States, the state-mandated smallest amount a municipality must contribute to any pension plan established for its employees. The amount is calculated using actuarial science to ensure that municipal pension plans are sufficiently funded. The Township, regardless of the amount contributed by it, is also required to keep the pension plan solvent. If the pension funds become insufficient to meet obligations then the Township must augment the pension funds using money from other sources. The general funds of the Township are thus in effect a guarantor and insurance policy against under-contributions by employees or poor performance of pension fund investments. However, the Township is responsible for making up any shortfall between the MMO and the sum of contributions the Township makes for each employee as a percentage of that employee's wages, plus realized earnings on the pension fund investments.

MODIFIED ACCRUAL BASIS The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues, which should be accrued to reflect properly the taxes levied and revenue earned.

MUNICIPAL BOND A bond issued by a local government. (See Bond)

N

NET COST The cost of a program, function or cost center after deducting all revenues generated by it which must be supported by the general revenues of the Township. If revenues exceed the costs, it becomes a "net contribution" available to offset costs of other programs, functions or cost centers.

NOMINAL INTEREST RATE The contractual interest rate appearing on a bond and determining the amount of interest to be paid to a holder.

O

OBJECT OF EXPENDITURE A uniform classification identifying the transactions of the government by the nature of the goods or services purchased (such as personnel compensation, supplies and materials, and equipment).

OBLIGATIONS Binding agreements that result in outlays. Budgetary resources must be available before obligations can be incurred legally.

OPERATING BUDGET A financial plan that presents proposed expenditures for a given period an estimates of revenue to finance them. Excludes expenditure for capital assets.

ORDINANCE An authoritative rule or law; a decree.

P

PENNSYLVANIA AMERICAN WATER COMPANY (PAWC) Pennsylvania American Water Company (PAWC) is the local water company. In Pennsylvania, PAWC serves more than 2 million people, in more than 370 communities, supplying high quality water service. The Pennsylvania Public Utility Commission (PA PUC) and the Pennsylvania Department of Environmental Protection (PA DEP) sets rules and PAWC carefully follows them. Those regulations are what help to ensure everyone is receiving quality water service at a fair price. All changes and increases to service rates are directly related to the cost of providing high quality service and are subjected to a public review process and approval by the PA PUC.

PENNDOT The Pennsylvania Department of Transportation (PennDOT) is responsible for design, construction and maintenance of 2,167 miles of state highway and 1,772 bridges in the Pittsburgh metro area.

PERCENTAGE (%) OF COSTS COVERED The percentage of total expenditures that is covered by total revenues.

PERSONAL SERVICES Amounts paid for compensation of officers and employees of the Township. Personal services consist of gross compensation before deductions for taxes, retirement plans and other fringe benefits.

PA MUNICIPAL LEAGUE (PML) A nonprofit, nonpartisan association established in 1900, the Pennsylvania Municipal League is dedicated to preserving the autonomy of local governments by serving as an advocate for cities and urban municipalities.

PROGRAM A group of activities (functions and cost centers) directed at attaining specific purposes and objectives.

PROPRIETARY FUNDS Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

PUBLIC SAFETY This program provides the surveillance, prevention and protection system necessary to ensure public safety from dangers which include crime, traffic violations, fire and hazardous conditions, disasters, uncontrolled animals and medical emergencies.

PUBLIC WORKS This program provides for the collection and disposal of refuse from Township residents, the building and improving of streets and storm sewers of the Township, the monitoring of the sanitary sewer system, the maintenance of parks, forest areas, and all recreational facilities of the Township, and the general upkeep of the buildings and equipment owned by the Township.

PUBLIC UTILITIES TAX This is a state tax on public utilities which is distributed back to municipalities based on a distribution formula established by the Commonwealth of Pennsylvania.

Q

QUASI-JUDICIAL Quasi- translates to having a likeness to something; resembling and used in this text Quasi-Judicial relative to the legal issues for civil and/or zoning that are similar but not specific.

R

RAD See ARAD.

REAL ESTATE TAX LEVY The total amount to be raised by general property taxes.

REAL ESTATE TAX RATE The amount of taxes levied for each $1,000 of assessed valuation.

REAL ESTATE TRANSFER TAX — A 1.0% tax collected for the Township by the County Recorder of Deeds through the sale of deed transfer stamps on the sale price of all property in the Township. The Commonwealth of Pennsylvania and Upper St. Clair School District tax rates are 1.0% and 0.5%, respectively.

RECREATION AND LEISURE SERVICES — This program encompasses the culture and recreational activities and facilities which are provided by the Township of Upper St. Clair for the participation and enjoyment of all residents.

REVENUE — All amounts of money received by a government from external sources-net of refunds and other correcting transactions-other than from issue debt, liquidation of investments, and as agency and private trust transactions. Note that revenue excludes noncash transactions such as receipt of services, commodities, or other "receipt in kind."

REVENUE ESTIMATE — A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.

RISK — The uncertainty of loss, chance of loss, or variance of actual from expected results.

S

SALARIES AND WAGES — A category of expenditures which includes the compensation paid to all full-time, part-time, or seasonal employees. This category also includes payments for vacation and sick leave.

SERIAL BONDS — A bond that is retired by annual installments directly from appropriations. Payments are made in installments during each year bonds are outstanding.

SINKING FUND — Fund used to accumulate periodic payments toward redemption of bonds at maturity: Payments on Schedule plus interest will accumulate to par value of the bonds.

SHACOG — The South Hills Area Council of Governments (SHACOG), incorporated in 1973, is a voluntary organization of municipalities located in the South Hills area of Allegheny County. SHACOG's purpose is to meet at regular intervals to discuss and study community challenges of mutual interest and concern and also to develop policy and action recommendations. Members seek, by agreement, solutions to common problems for their collective benefit. In addition, SHACOG can and does undertake, coordinate and administer programs of regional interest that benefit some or all of the member municipal governments. SHACOG encompasses 17 communities and/or townships.

SPECIAL REVENUE FUND A governmental fund established to account for revenues that are legally restricted to expenditure for specific purposes.

SURPLUS See "Fund Balance."

T

TAX A compulsory payment to a government based on holdings of a tax base.

TCS EMS Tri-Community South Emergency Medical Services (TCS EMS) is an intergovernmental organization jointly operated by the Township of Upper St. Clair, South Park Township, and the Municipality of Bethel Park which provides emergency medical services within the 3 communities and mutual aid to neighboring communities. The Township of Upper St. Clair is the appointed treasurer municipality for TCS EMS. As such, all financial and budgetary policies and approvals for TCS EMS are run through the Township of Upper St. Clair.

TREND ANALYSIS The analysis of a variable's past value changes to determine if a trend exists and, if so, what the trend indicates. Trend analysis is based on the idea that what has happened in the past gives insight to what will happen in the future. There are three main types of trends: short-, intermediate- and long-term.

U

USER CHARGES The payment of a fee for direct receipt of a public service by the party benefiting from the service.

V

VFD Volunteer Fire Department. Fire protection services for the Township of Upper St. Clair are provided by the Upper St. Clair VFD.

W

WINTER AVERAGING A sewer billing method used by the Township to provide savings for residents during the summer months. The method uses an average of a residential household's water usage during the winter months as the basis for billing sewer charges during the summer months.