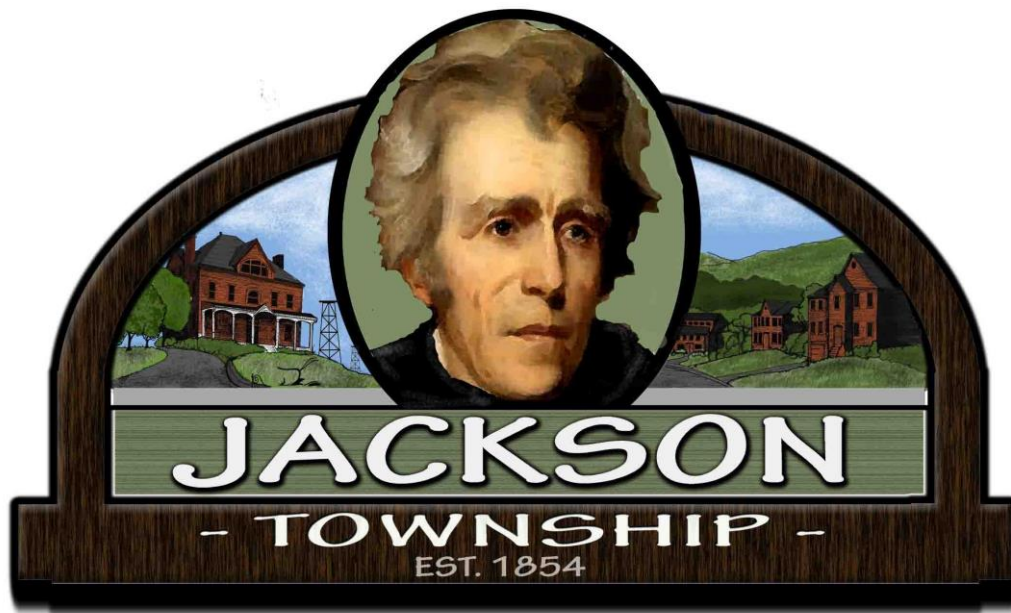


2024

ANNUAL BUDGET



DRAFT-12/1/2023

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BUDGET MESSAGE

Having completed significant infrastructure improvements in 2023, the Township looks forward to the completion of additional long awaited capital projects and long-term plans in 2024 while anticipating renewed efforts to plan for the Township's future. We continue to plan and anticipate building upon regional plans and cooperative engagements which help to bolster these efforts and projects. Lastly, we will continue to work to provide for services and improvements in prudent manner, in part by seeking grant funds where possible, sharing services and purchases with our neighbors, and utilizing independent contractors for periodic work needs.

In 2023, the Township completed long awaited infrastructure projects. The Northgate Light Project, to include a signalized intersection and turning lanes at the SR 19 and the entrance to the Northgate Plaza was completed. The project included construction of a ring road linking the signal to the Township's Sippel Reservoir Park, work to fashion the remaining reservoir into a stormwater amenity and anticipated fishing pond, and installation of a steel framed pedestrian bridge providing a crucial link to the Township's trail system over Scholar's Run. The Township acquired rights of way on the western side of SR 19 to facilitate the construction of a road network linking the Creekside Plaza and the majority of uses on the western side to the signal. The network will be completed by a private developer in the spring of 2024. Within the Park, the Township also completed placement of a wearing course on the parking lot as part of Phase 2 of funding provided by the Pennsylvania Department of Conservation and Natural Resources. Additional work and extensions were provided throughout the Township's trail system. Under the guidance of the Butler County Conservation District, the Township Road Department completed the installation of a bridge replacing an undersized culvert at Likens Run on Hartzell Road. The Road Department also began and completed several drainage projects with aim of minimizing localized flooding events.

The Township began design and property acquisition for three stormwater related projects for which the Township was awarded. One such project resulted in the acquisition of an approximately 40 acre tract in the Swampoodle area of the Township. The Township expects to close on the property early in 2024 and will actively seek funds to develop portions of the site as active playing fields, trails, and conservation areas.

The Township has will continue ongoing participation in regional efforts and intergovernmental cooperation by participating in the Southwest Butler Stormwater Consortium which with the support of Butler County has helped to garner of one million dollars in grants for stormwater projects in the Township, the Southwest Butler Council of Governments to assist in savings through the joint purchase of materials and services, as well as ongoing implementation of parks and recreation that considers the regional efforts

and needs. We also anticipate ongoing cooperation with the Jackson Township Community Development Corporation as a partner in the expansion of parks and recreation opportunities throughout the Township and the Jackson Municipal Authority in the hopeful provision of public water to homes in need on the Franklin Road Corridor.

With the acquisition of additional parkland, ongoing development in the Township, and completion of the majority of projects on the Township's Capital Improvement Plans, the Township plans to make 2024 of year of renewed planning and visioning for the Township's future. The Township hopes to make significant strides in the preparation of plans last adopted and updated in 2017, including:

- The Township's Comprehensive Plan
- Parks, Recreation, and Open Space Plan (updating the 2017 plan jointly adopted with Harmony and Zelenople Boroughs)
- Updated Capital Improvements Plan for road, stormwater, parks, equipment, and building construction.

With respect to infrastructure projects and on the heels of completing larger projects, the Township Road Department will focus on ditch grading and basic road repairs. However, the Road Department will also aid in the in-house construction and cost saving associated with the following projects planned in 2024:

- Southern Pattison Street Extension Realignment (Devil's Elbow) Project. Includes straightening of the "elbow" and improved sight distance at Hartzell Road and Pattison Street Extension.
- Emergency Driveway Connection from Nickel Road (via Meadowbrook Lane) to Evergreen Mill Road.

While certain projected revenues such as transfer tax have decreased as a result of regional and national economic trends, long-term projections and increased earned income tax and real estate tax resulting from residential growth remain consistent. Therefore, the 2024 budget is able to provide for an additional police officer and Road Department employee while maintaining a healthy unassigned General Fund balance. Capital projects are accomplished while leaving several hundred thousand in the Capital Reserve by using accumulated impact fee funds and complementing those with grant funding from various sources as well as in-kind labor provided by the Township Road Department.

Therefore, the Township can deliver consistent public services and deliver major infrastructure projects without an increase in General Fund tax millage. The Budget, however, proposes an increase on one half mill from 2.5 to 3 mills for dedicated funding of the Harmony Fire District to remain consistent with the three mills furnished by the balance of member municipalities. The increased on half mill will equate to approximately \$10 per year for an average residential property assessed at \$20,000 of base year dollars and is dedicated solely to use by the Fire District.

With key projects summarized above, please find the attached budget broken down by operating revenues and expenditures along with capital project expenditures broken down by account and project abstract. In 2024, we look forward to undertaking significant infrastructure projects, maintaining services, and engaging in public input, outreach and facilitation in the development of Township plans for the future.

Chris Rearick

Chris Rearick
Township Manager

Summary of Revenues and Expenditures

The following table lists each fund with major categories of revenues and expenditures and shows appropriations of inter-fund transfers. It is intended to present the big picture of overall township revenues versus expenditures and anticipate reserves and fund balances at the end of the 2024 year.

Accounts

The funds listed as headers to each column represent the Township's Accounts, most of which are maintained as separate cash banking accounts. The Pennsylvania Second Class Township Code permits the assessment of real estate millage to be dedicated for particular purchases and uses. Dedicated millage is required to be maintained in separate cash accounts.

- The General Fund is the Township's operating account and includes general tax revenues and the routine operating expenditures of the Township. Appropriations may be made from the General Fund to the Township's reserve funds. The Township's general millage of 6 mills are allocated to the General Fund.
- Incentive Zoning Contributions. The Zoning Ordinance contains provisions encouraging the contribution of road and intersection project funds for improvements to infrastructure used by new plans in the Township. The contributions typically relate to residential developments and are paid at building permit. The funds are allocated by plan to be expended on infrastructure projects on the road on which the development is located.
- The Hydrant Fund. A one-half mill tax on properties located within 780 feet of a fire hydrant, as authorized by the Second-Class Township Code. The funds will be used to maintain fire hydrant protection.
- The Township has dedicated 3 mills of the total 9.75 mills of real estate tax imposed, for appropriation to and use by the Harmony Fire District, having raised the dedicated millage rate from 2.5 to 3 mills for the 2024 tax year.
- The Road Equipment Fund is supported by a .75 dedicated millage to be used for the purchase of road equipment. Funds are appropriated for debt service and direct purchases associated with Road Equipment.

- The Highway Aid Fund is intended solely for the receipt and use of highway aid or “liquid fuels” monies annually received from the Commonwealth from Pennsylvania’s gas tax. The Township receives monies based on road mileage and population as of the last decennial census. The Township also annually receives monies for roads taken back from the Commonwealth under the Road Turnback Program at a flat rate of \$18,040 per year.
- The Capital Reserve Fund was created for use in the funding of capital expenditures, new equipment or purchases valued at \$1,500 or more. The Fund includes appropriations for special projects which are not budgeted within the general operating budget or the General Fund. The Fund may also be used to supplement funding for capital expenditures out of the Road Equipment and Highway Aid Funds, and to pay applicable debt service on capital expenditures.
- The Canine or K9 Fund was created to receive donations for the maintenance, care of, and purchases associated with the Township’s Canine Police Officer. Funds may also be used to reimburse the General Fund for overtime expenses associated with the care of the Police Canine and the training of the Canine Officer.
- Recreation Fees. Recreation fees are provided as fees in lieu of the dedication of parkland or active open space in new residential plans. The practice of requiring such fees is authorized in the Pennsylvania Municipalities Planning Code and adopted within the Township’s Subdivision and Land Development Ordinance. Fees are used to fund recreation projects cited in the Township’s Parks, Recreation, and Open Space Plan. Initial fees were at \$800 per unit for plans submitted after the Township’s adoption of the requirements and raised to \$1,200 for units constructed in plans submitted for approval after February of 2022.
- Traffic Impact Fees. The Township adopted a traffic impact fee program in 2014 through which developers are required to pay a per trip fee based on the number of additional trips generated within one of two transportation service areas, where the majority of development is expected. The program is authorized by Article V-A of the Municipalities Planning Code. Expenditures are appropriated for engineering and construction of projects on the impact fee ordinance’s Transportation Capital Improvements Plan as well as debt service for the financing of such projects. The funds are split between a northern and southern Transportation Service Area. The Pennsylvania Municipalities Planning Code requires that the Township set fees and restrict their use to the district in which each was collected. The districts were created based on geography and assumed mutual impact on roadways and intersections within each district. The Impact Fee Program was recently amended and expanded to include additional areas in the path of development, namely areas within the southwestern quadrant of the Township.

Revenues

All tax fund revenues are based upon the real estate millage rates for the requisite funds except for the General Fund tax revenues funded primarily through earned income tax along with real estate and other tax sources. Other major revenue sources include the host municipality fee paid on a per ton basis by Seneca Landfill, Highway Aid (State aid based on road mileage and population), and Act 13 Gas Impact Fee monies. The Act 13 monies, state and federal grants, along with appropriations from the General Fund and natural gas royalties, provide funding for the Capital Reserve out of which purchases of vehicles, road projects, major equipment, and special planning projects are funded. Departmental revenues include permit and application fees, fines, and service fees. Revenues are routinely punctuated by grant funds from various sources at the county and Commonwealth levels.

Expenses

Within the General Fund, expense categories are classed, so far as practical, by Department. Capital Expenditures are defined as new equipment or purchases valued at \$1,500 or more and special projects which are not budgeted within the general operating budget. For example, the purchase of a police vehicle, major road equipment, or major road maintenance projects are appropriated separately from the departmental budgets as capital expenditures. Such expenditures are specifically appropriated within the Township's Capital Improvements Plan with the 2024 fiscal year appropriations cited within this budget.

Other major expense categories include appropriations to the Township's Pension Funds, funded primarily by State Aid included under "intergovernmental revenues." These funds are substantially offset by state aid, the unit value of which varies from year to year.

Appropriated debt service from General Fund consists of principal and interest payments for the existing General Obligation Note for construction and remodeling of the Township Building, due to be retired in 2024. Appropriated debt service from Capital Reserve and other funds providing for capital improvements consist of interest and principal on Township's County Infrastructure Bank Loan, the second of five years of debt service for the 2022 10 Ton Peterbuilt dump truck, payment for tractor and mower for park maintenance, payments to the five year debt service undertaken for the 2020 Roads Program and assumed to be funded mainly by natural gas well Act 13 fees allocated by the Commonwealth. Debt for the purchase of 40 acres in the Swampoodle Section of the Township is also assumed at an interest only rate for 2024 as the Township will seek forms of funding to assist in retiring the debt early.

The Summary Table includes appropriations from the General Fund to the Capital Reserve. The unappropriated reserve in the General Fund exceeds the Township's commitment (based on Government Accounting Standards Board Statement 54) to maintain a balance of 8% of General Fund Expenditures, as adopted in Resolution 12-12. With the appropriation of \$615,000 for use within the Capital Reserve Fund, the

General Fund is able to maintain a projected nearly \$900,000 unassigned fund balance, over twice the suggested balance. When discounting this appropriation, the operational line items of the budget leave the fund revenues approximately \$615,000 above expenditures.

Table 1: Budget Summary Table: Summary of Revenues and Expenditures

Accounts/Classes:	General Fund	Incentive Zoning Fund	Fire Hydrant Fund	Fire Dept Fund	Highway Equipment	Highway Aid	Capital Reserve Fund	Canine Fund	Recreation Fees	Traffic Impact Fees-Southern TSA	Traffic Impact Fees-Northern TSA	Total (Excluding Interfund Transfers)
Revenues:												
Taxes	\$2,833,300		\$30,000	\$244,020	\$61,005		\$27,581					\$3,195,906
Interest	\$30,000	\$75	\$50	\$200	\$50	\$300	\$800	\$35	\$200	\$60	\$60	\$31,830
Intergov. Revenues	\$493,110					\$210,000	\$220,000					\$923,110
Departmental Earnings	\$572,650											\$572,650
Host Municipality/Franchise	\$749,000											\$749,000
Grants							\$674,000					\$674,000
Miscellaneous							\$63,500					\$63,500
Interfund Transfers	\$37,000						\$1,114,000					
Impact Fees and Contributions		\$92,300					\$200,000	\$2,000	\$197,600	\$117,995	\$349,320	\$959,215
General Long Term Debt							\$708,000					\$708,000
Total Revenues	\$4,715,060	\$92,375	\$30,050	\$244,220	\$61,055	\$210,300	\$3,007,881	\$2,035	\$197,800	\$118,055	\$349,380	\$7,877,211
Expenditures:												
Board of Supervisors	\$8,800											\$8,800
Administration/Community Development	\$899,178											\$899,178
Tax Collection	\$63,413											\$63,413
Legal Fees	\$32,000											\$32,000
Engineering	\$90,000						\$65,000			\$160,000		\$315,000
Insurance (excluding health insurance)	\$107,000											\$107,000
Police	\$1,610,460						\$90,000					\$1,700,460
Harmony Fire District	\$48,000			\$240,000								\$288,000
Road Department (Including Infrastructure Maintenance)	\$826,114				\$38,500	\$145,000						\$1,009,614
Capital Reserve Fund Appropriation	\$615,000											
Capital Expenditures						\$100,000	\$2,050,000					\$2,150,000

Accounts/Classes:	General Fund	Incentive Zoning Fund	Fire Hydrant Fund	Fire Dept Fund	Highway Equipment	Highway Aid	Capital Reserve Fund	Canine Fund	Recreation Fees	Traffic Impact Fees-Southern TSA	Traffic Impact Fees-Northern TSA	Total (Excluding Interfund Transfers)
Debt Service	\$115,000	\$12,000			\$33,740		\$634,541					\$795,280
Pension (Uniform and NonUniform)	\$170,000											\$170,000
Harmony EMS	\$40,000											\$40,000
Miscellaneous Expenditures	\$90,000											\$90,000
Interfund Transfers		\$74,000	\$30,000					\$7,000	\$425,000			
Total Expenditures	\$4,714,965	\$86,000	\$30,000	\$240,000	\$72,240	\$245,000	\$2,839,541	\$7,000	\$425,000	\$160,000	\$0	\$7,668,745
Revenue vs. Expenditures	\$96	\$6,375	\$50	\$4,220	-\$11,185	-\$34,700	\$168,340	-\$4,965	-\$227,200	-\$41,945	\$349,380	\$208,466
Balance from Prior Years	\$895,763	\$194,378	\$14,967	\$2,437	\$59,878	\$157,153	\$345,959	\$42,224	\$277,163	\$64,151	\$172,583	\$2,226,656
Final Balance, 2024	\$895,858	\$200,753	\$15,017	\$6,657	\$48,694	\$122,453	\$514,300	\$37,259	\$49,963	\$22,207	\$521,963	\$2,435,122

Budget Trends

Revenue Summary

The Township has experienced continued and consistent growth over the past five years, increasing with nearly 150 permits for new residential dwellings issued in both 2020 and 2021 and 130 in 2022 and 2023. While interest rates and inflationary impacts have resulted in a slight decrease in existing housing sales and to a lesser extent, new construction, the ongoing need for additional housing units locally, regionally, and nationally, coupled with the momentum of existing and ongoing plan approvals have resulted in ongoing moderate growth, meaning long-term projections remain reliable. While single family detached homes continue construction within the Township, greater diversity of housing types in the form of townhouses, quads, and carriage homes have emerged and contributed to the sheer number of expected additional housing units. Overall, revenues have consistently increased, in part due to ongoing receipt and management of grants for road and recreation infrastructure. Tax revenues have increased significantly coming out of the pandemic and as a result of income taxes and local service taxes for residents and those employed within the Township, which take time to realize after the initial approval of plans and land developments.

Jackson Township Annual Audit: Revenues					
	2018	2019	2020	2021	2022
Changes for Service	\$468,347	\$699,855	\$816,004	\$739,741	\$877,686
Operating Grants and contributions	\$640,387	\$1,363,178	\$672,486	\$905,977	\$1,394,788
Property Tax	\$483,183	\$531,743	\$549,809	\$648,107	\$735,127
Other Taxes	\$1,346,239	\$1,830,871	\$1,453,003	\$1,869,603	\$2,385,315
Licenses/Permit	\$161,564	\$213,859	\$223,053	\$281,387	\$206,366
Fines/Forfeits	\$86,340	\$54,212	\$66,449	\$34,447	\$32,102
Landfill fees	\$529,037	\$541,534	\$575,544	\$632,945	\$648,868
Interests/leases/rent	\$25,363	\$33,005	\$9,041	\$10,008	\$32,649
Private Contributions	\$405,564	\$128,082	\$188,733	\$1,750	\$0
Gain(loss) on disposal of fixed assets	\$3,647	\$70,119	\$10,901	\$0	\$7,600
Other Revenue	\$78,415	\$9,304	\$2,003	\$2,160	\$6,370
Totals	\$4,228,086	\$5,475,762	\$4,567,026	\$5,126,125	\$6,326,871

Charges for service represent fees for permits, subdivisions, and police services, including the Township's School Resource Officers. They also include recreation and incentive zoning fees tied to new residential construction. Permit fees rose due to increased residential construction in the Township and vary in accordance with the

number of residential units permitted annually and occasionally new commercial structures, namely with Jackson's Pointe. Generally, the Township retains 30% of building permit fees, with the remainder paid to the Township's third-party inspection agency.

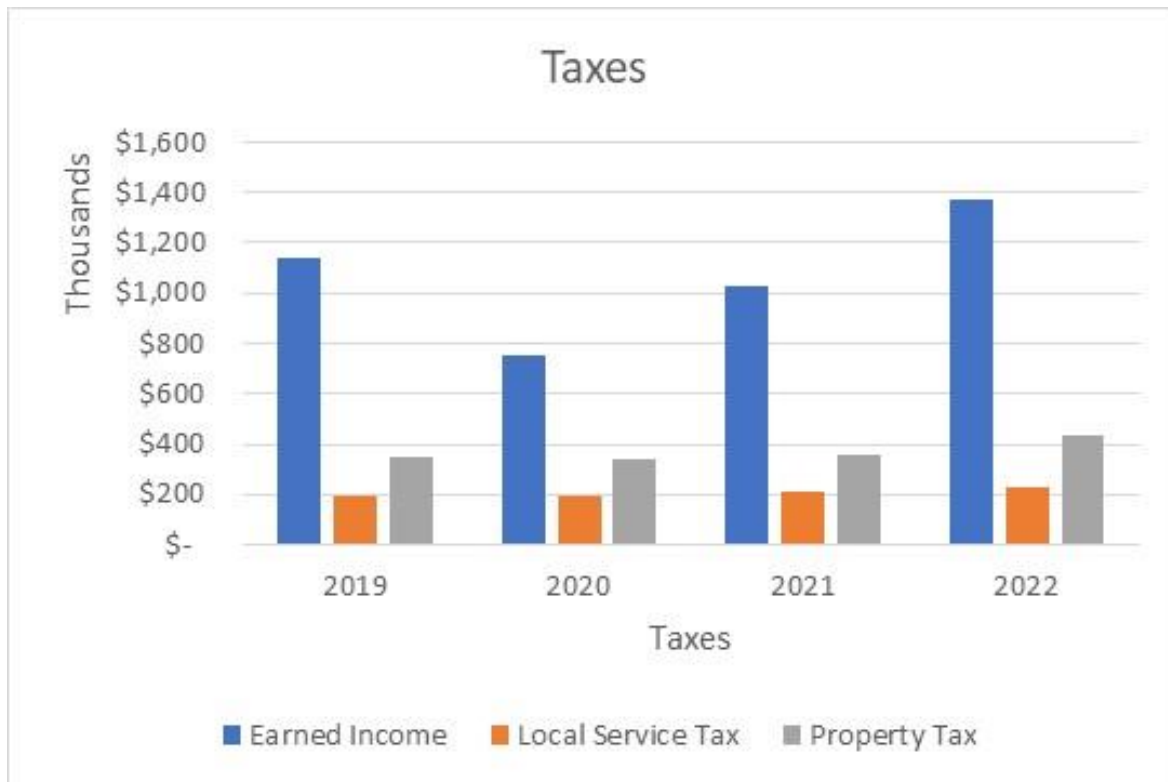
Subdivision activity is also tentative and depends on activity within any given year. Subdivision activity, in turn, acts as a predictor of building in subsequent years. While market conditions ultimately control building activity, most builders typically agree to take down approximately two dozen units per year. As of late November, the following permits were issued by plan:

Plan	Single-Family Detached	Townhome	Quad	Duplex	Totals
Foxwood Trails	10				10
Seneca Trails	40				40
Walnut Ridge	4				4
Trails at Harmony Junction	14				14
Creekside Manor		47			47
Woodland Reserve	0		8	6	14
Totals	68	47	8	6	129

The Township expects significant construction of additional single-family units in the Seneca Trails Plan on Gudekunst Road. The construction of townhouse units in 2023 occurred within the Creekside Plan on Mercer Road as well as Seneca Trails. Further details concerning projected construction in plans are included in the Incentive Zoning and impact fee sections of the budget.

Of taxes, the category of "other taxes" includes primarily transfer taxes, earned income taxes, and local service tax, which are more clearly defined later in the revenue section of this budget. Those taxes have seen a steady increase punctuated by larger sales or certain activities each year, but have declined slightly with less existing housing sales in 2023.

Taxes	2019	2020	2021	2022	2023*
Earned Income	\$1,142,517	\$749,172	\$1,023,844	\$1,371,937	\$ 1,409,564
Local Service Tax	\$ 192,935	\$195,334	\$ 208,032	\$ 227,578	\$ 236,579
Property Tax	\$ 344,404	\$335,856	\$ 354,215	\$ 436,365	\$ 463,629
Transfer Tax	\$ 378,817	\$464,423	\$ 598,353	\$ 685,254	\$ 449,095
*Projections for last quarter of 2023 based on timing of last quarter collections in prior years.					



Property tax has increased by nearly \$18,000 per mill from 2020 to 2023, with the current value of mill at approximately \$80,000. At the current rate of development, a mill is expected to increase by an average of \$5,000 annually for the foreseeable future, adding an average of \$30,000 to General Fund Revenues annually.

Property tax, while growing, represents one third of total taxes collected and is outpaced by the growth in earned income or EIT Tax. With respect to annual residential construction, each new dwelling unit is anticipated to produce approximately \$200 in total real estate tax revenue to the Township, based on an assessment of \$24,000 at 8.75 total mills, yielding a possible \$25,000 of additional revenue annually for 125 predicted units. However, the budget conservatively assumes revenues based on the value of a mill near the end of the 2021 fiscal year. Based on the sales prices of houses, assumed average household incomes of \$100,000 would result in \$62,500 additional EIT revenue for 125 homes. Despite decrease in 2020 EIT Tax due to a spike in earned income from out-of-state workers collected in the Township in 2019, the Township has seen a steady increase in years 2021 and 2022, with a nearly \$400,000 increase annually expected from 2020 through the 2023 calendar year.

Transfer Tax

Year	Sales of Existing Homes	Average
2017	41	\$257,736
2018	61	\$275,566
2019	54	\$317,366
2020	63	\$311,000
2021	69	\$362,408
2022	68	\$435,210

Source: West Penn Multi-List

The Township receives transfer tax at one half percent of all real estate transfers in the Township. While a stable base of new and existing residential sales is emerging, transfer tax remains a fluid income source and varies with commercial sales and construction with commercial sales varying. As referenced in the table above, existing home sales have increased

in number and average sales price over the past five years. Of the \$628,000 collected through October of 2022, only \$28,000 of transfer tax revenue were derived from commercial sales. The balance was derived from the sale of existing and newly constructed residential dwelling units. While the base of residential sales will predictably increase in the long run, with continued housing construction in the Township, including sales of existing homes, sales of existing homes in 2023, have decreased by approximately 20 units and the Township has seen slightly less in new construction transfers presumably due to increased interest rates and the impacts of inflation.

Individual Annual Earnings by Income Range

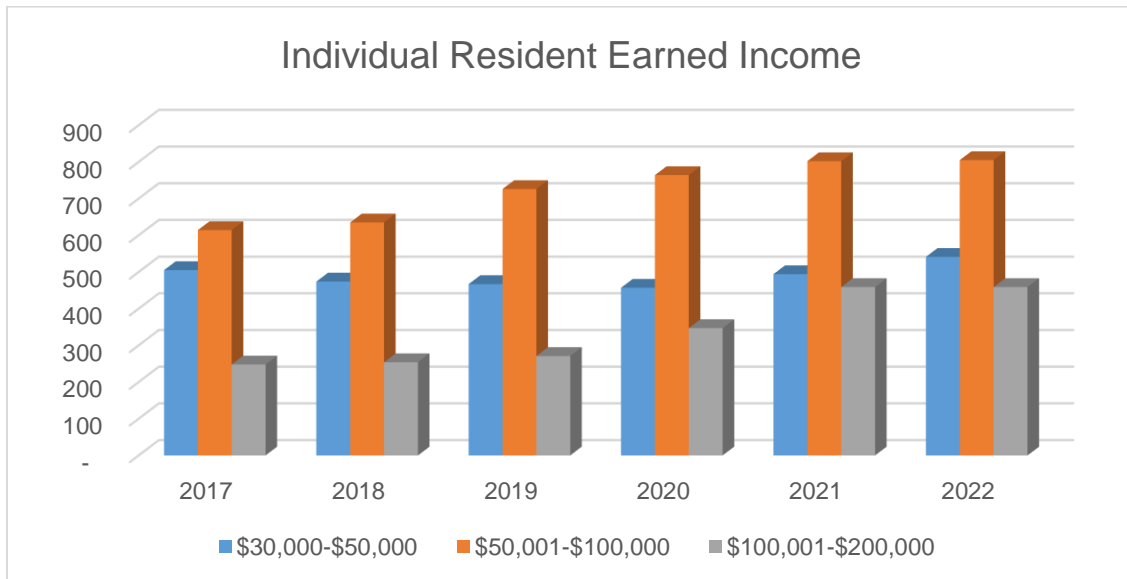
Individual Income	2017	2018	2019	2020	2021	2022
\$30,000-\$50,000	505	474	467	457	494	541
\$50,001-\$100,000	614	635	726	764	802	805
\$100,001-\$200,000	248	254	271	347	459	459
Total	1,367	1,363	1,464	1,568	1,755	1,805

Source: Berkeimer Associates

Earned Income Tax

Generally, earned income tax has increased most markedly in terms of actual dollars as well as the proportion of tax revenue collected. The projected growth of the earned income tax is based largely on projected residential development.

While the introduction of new residents is often offset by the retirement of those aging in place, an understanding of the earnings of new residents provides a reliable barometer of future earned income tax earnings. With consistent construction of over 500 dwelling units in the years represented in the above table, the discernable trends help to project future earned income tax revenues. The most substantial growth category was nearly



200 earners between \$100,000 and \$200,000. On average, the Township gained nearly one hundred new earners annually with gains in all categories. Future assumptions are based on continued expectation of residential housing growth, given regional economic expectations as well as available lots which are summarized in Appendix E.

Local Service Tax

Local Service Tax, at \$47 per (\$2 per week minus \$5 retained by the School District), individual employed in the Township, indicates a substantial increase in those employed in the Township based on data provided by Berkheimer Associates, the Township's appointed local

Individuals Paying Local Service Tax by Employer and Year, Top Five Employers in 2020

Employer	2018	2019	2020	2021	2022
SVSD	538	527	487	533	550
FedEx Ground Package	271	298	390	477	466
UPS Inc	147	155	175	173	167
Sysco Pittsburgh LLC	183	148	123	103	173
The Grove at Harmony	116	120	110	109	105
Total	1,255	1,248	1,285	1,395	1,461
Total Employees-All Est.	2,609	3,029	3,148	3,936	4,159
Percent	48%	41%	41%	35%	35%

Source: Berkheimer Associates

service tax collector. The percentage of total individuals employed in the top five establishments has decreased, signaling a positive diversification of the local economy which has continued through 2022, but with increasing employment in those top industries. The Township has seen a substantial increase in base employment within the distribution sector. Local Service tax increased by approximately \$21,000 during the same time period, reflecting an equivalent of nearly 450 full-time jobs. In 2022, 4,159 workers paid LST Tax, an increase of nearly 60% from those employed in 2018. Local Service Tax revenue has increased by nearly \$45,000 from 2018 to projected end of 2023.

In 2022, the Top 25 employers in the Township were as follows:

Business	Employees Taxed 2022
SENECA VALLEY SCHOOL DIST	550
FEDEX GROUND PACKAGE SYST	466
SYSCO PITTSBURGH LLC	173
UNITED PARCEL SERVICE INC	167
THE GROVE AT HARMONY	105
ABC TRANSIT INC	96
MARATHON PETROLEUM LOGIST	94
HARMONY CASTINGS LLC	89
HIGHWAY EQUIPMENT CO	79
DAVID & AUDREY FRYDRYCH I	70
EV PRODUCTS INC	69
ADP TOTALSOURCE FL XVII I	67
APT ADVANCED POLYMER TECH	66
REC28 INC	65
SIPPEL DEVELOPMENT CO INC	58
DYMAX CORPORATION	56
REINSFELDER INC	45
VALLEY LINES INC	45
ACP LABCHEM INC	44
SENECA LANDFILL INC	44
SAMUEL SON & CO USA INC	43
AFK LOGISTICS INC	34
MURPHY TRACTOR & EQUIPMEN	33
CONSTITUTION TRANSIT INC	30
CON YEAGER COMPANY INC	29

Source: Berkheimer Associates

Miscellaneous Revenues

Remaining revenues have remained steady. The landfill tipping fees received by the Township have continued to increase based on additional tonnage deposited at the Seneca landfill. While citations and police incidents have increased considerably, namely from the pandemic, sizable fines gleaned from the enforcement of weight restrictions has decreased due to the lifting of the 10-ton weight limit on SR 528 by PennDot.

The Township projects its General Fund operating budget to run at a surplus of nearly \$615,000, which is to be appropriated to its Capital Reserve Fund. The Township's long-term Capital Improvements Plan assumes a minimum appropriation of \$200,000 annually. Despite the budgeted completion of multiple sizable public works projects in 2024, nearly half million dollars are projected to remain in the Capital Reserve Fund at the end of 2024, partly through anticipated grant funding and use of dedicated impact fee reserves, including recreation fee in lieu, traffic impact, and incentive zoning fees.

The Township's infrastructure improvements are increasingly funded by developer fees and contributions. Table 2 illustrates the projected collection of such fees in 2024. Each is allocated to a specific fund for express purposes.

The Township has continued to collect traffic impact fees. Impact fee projected revenues and expenditures are adopted with the Township's Transportation Capital Improvements Plan (TCIP). The plan may be amended annually if particular circumstances arise, namely with respect to changing development patterns and completed projects. It must be updated at least every three years. In some instances, matching funds may be contributed or provided through the Township's General Fund, Capital Reserve Fund, or Highway Aid monies. Recreation Impact fees are presently collected at a rate of \$1,200 per new residential dwelling unit and used to develop recreational amenities accessible to residents of each development and the Township at-large. The past rate, applicable to developments application submitted until the adoption of the amended rate, was \$800 per unit. Incentive zoning fees are paid and tracked by plan and reserved for infrastructure project on the road or road corridors to which the subdivision bears access.

The Township has taken care to segregate and separately appropriate monies for capital purchases and projects with funding such as the Township's Act 13 revenues, royalties, and temporary revenue sources to its Capital Reserve Fund such that sporadic revenue sources are not relied upon for routine operating expenses. Expenditures in the area of capital projects and improvements will be determined by revenue sources available, including appropriations from the Township's General Fund.

Lastly, the Township has and will continue to seek public private partnerships through neighborhood improvement districts as well as donations, sponsorships, and contributions for parks and recreation development. These partnerships will aid in

expediting the improvement of deficient infrastructure and planning for sustainable future improvements.

Projected Expenses

The Township's projected expenses are divided between capital purchases and projects and operational costs. Capital projects may include services, purchases of supplies and aggregate, and materials from vendors for which operational expenses are also budgeted. However, they are included within a separate plan and fund, as their association with a project is outside of expected operational and maintenance expenses.

Such projects include:

- Capital Equipment Purchases, including vehicles and road equipment.
- Road and Public Infrastructure Improvements
- Parks and Recreation Improvements
- Planning projects such as comprehensive plan, ordinance, and traffic impact fee updates.
- Debt Service for the above projects.

The Township's 2017 Capital Improvements Plan ("CIP"), which the Township anticipates updating in 2024, outlines planned infrastructure and equipment projects and purchases. Most projects are financed through the Township's Capital Reserve, which is funded, in part, through annual appropriations from the General Fund. The Township has been able to consistently appropriate nearly \$500,000 annually while maintaining a healthy unassigned fund balance and anticipates \$615,000 in the 2024 Budget. The CIP projects sufficient revenues to cover necessary capital improvement costs over the next decade, considering likely General Fund appropriations, liquid fuels funding,

As expected, annual increases in expenditures relate to personnel expenses. The Township has avoided an assumed nearly 16% in overall increase in health insurance premium for the 2024 year by changing to Municipal Benefits Services, a self-insured plan, which as recently become competitive with the Township's current small group plan, minimizing the increase to single digits. The Township aims to manage long term expense increases by using third party contractors for reviews and work on special projects and cyclical matters, such as development related plan reviews and permits. This approach allows the Township to maintain a sufficient but manageable level of in-house staffing expenses. An additional police officer is programmed for the 2024 year, given increases in incidents and consideration of officer safety, mainly the goal to schedule at least two officers per shift. Modest growth of and increased reliance on the earned income tax are expected to cover associated annual increases.

General Fund, Budgeted Revenues

Tax Revenue	Jan - Sept 2023	Oct-Dec, 2023	End of Year	2024 Budget
Business Privilege Tax	\$ 68,906	\$ 5,000	\$ 73,906	\$ 76,000
Per Capita Tax	\$ 21,852	\$ 1,825	\$ 23,677	\$ 25,500
Real Estate Taxes	\$ 453,629	\$ 10,000	\$ 463,629	\$ 490,000
Earned Income Tax	\$ 1,084,564	\$ 325,000	\$ 1,409,564	\$ 1,470,000
Local Service Tax	\$ 186,579	\$ 50,000	\$ 236,579	\$ 243,000
Occupational Assessment Tax	\$ 9,322	\$ 7,800	\$ 17,122	\$ 17,800
Transfer Tax	\$ 329,095	\$ 120,000	\$ 449,095	\$ 465,000
Delinquent Taxes	\$ 20,650	\$ 1,800	\$ 22,450	\$ 21,000
Auto Auction in lieu of Taxes	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
Total Tax Revenue	\$ 2,174,595	\$ 546,425	\$ 2,721,020	\$ 2,833,300

Tax Revenue

The Business Privilege Tax is currently a flat tax of \$800 on all businesses operating within the Township with an annual gross income of \$300,000 or more, a threshold raised from \$150,000 for the 2022 year when collections assumed after being suspended during the pandemic. Under current state law, the Township cannot charge a graduated tax or tax based on revenue or business size. The tax is collected and deposited within the General Fund. However, it is intended to supplement taxes on residents and overall real estate tax, which accounts for under 20% of annual tax revenues, to allocate funds to the Township's Capital Reserve and Capital Improvements Planning.

The per capita tax of \$10 on all adult residents of the Township. The tax was historically imposed in the Township and repealed for a period as the Township sought more effective and efficient means of collecting the tax and minimizing the need for an overall real estate tax increase as the Township population grows. Increase in revenue is based on expected improved collection rates and population growth.

Real Estate tax revenue to the General Fund is based on one mill valued at approximately \$83,000 and an \$80,300 in certified in November of 2023. The conservative estimate accounts for the typical 98% collection rate, and assumes further development throughout 2024.

The projected earned income assumes increases associated with residential development and new residents. Local Service Tax is projected to increase based on assumed additional jobs within the Township. Transfer Tax is based on half percent of the sales price of real estate transfers within the Township. The Manheim Auto Auction contributes \$25,000 annually as a fee in lieu of taxes.

	Jan - Sept 2023	Oct-Dec, 2023	End of Year	2024 Budget
Landfill Tipping Fee	\$ 496,121	\$ 173,914	\$ 670,035	\$ 670,000
Cable Franchise	\$ 58,038	\$ 19,800	\$ 77,838	\$ 79,000

A continued increase in cable franchise fees is expected due to new housing growth while the tipping fees received on a tonnage basis from waste deposited at the Seneca Valley Landfill are projected to remain steady, albeit conservatively at a base of rates received over the past several years.

Intergovernment Revenues	Jan - Sept 2023	Oct-Dec, 2023	End of Year	2024 Budget
PURTA-Tax	\$ 2,605	\$ -	\$ 2,605	\$ 2,600
Alcoholic Beverage Licenses	\$ -	\$ 600	\$ 600	\$ 600
School Resource Officer	\$ 82,748	\$ 116,150	\$ 198,898	\$ 244,410
State Pension Aid	\$ 169,009	\$ -	\$ 169,009	\$ 170,000
Foreign Fire Aid	\$ 47,284	\$ -	\$ 47,284	\$ 48,000
Butler Transit Authority/PennDot Park and Ride/528	\$ 17,500	\$ 2,300	\$ 19,800	\$ 27,500
Total Intergovernmental Revenues	\$ 319,145	\$ 119,050	\$ 438,195	\$ 493,110

Intergovernmental revenues are projected to remain stable. PURTA refers to the Public Utility Realty Tax Act which allots monies to local governments to offset real estate tax revenues otherwise due from public utilities. The Township also receives a flat amount per license from the Commonwealth for Alcoholic Beverage Licenses within the Township. Butler Transit Authority pays the Township \$17,500 each year, out which \$7,500 is donated back to the Authority annually, to provide winter maintenance for the Park and Ride Facility on SR 528. A portion of that facility is within the 528 right of way and the Township receives monies from PennDot for the same purpose. As of 2024, the Township will receive maintenance monies for the winter maintenance of all of SR 528 via agreement with PennDot.

The School Resource Officer contribution by the Seneca Valley School District will equal 75% of the calculated total cost of the three officers (including benefits) based upon number of school days for which the officers are assigned to the campus as a proportion of total work days paid. Pension Aid is budgeted to increase in accordance with the units based on participating employees and the 2024 unit reimbursement and must be paid into the Township's pension funds. Foreign Fire Aid is also paid over to the Harmony Volunteer Fire District as the Township's fire department.

Department Revenues	Jan - Sept 2023	Oct-Dec, 2023	End of Year	2024 Budget
Alarm Permits	\$ 2,500	\$ -	\$ 2,500	\$ 2,500
Police Reports	\$ 2,796	\$ 932	\$ 3,728	\$ 3,700
Fines	\$ 18,923	\$ 10,000	\$ 28,923	\$ 28,300
Police Grant Revenue	\$ 1,635	\$ -	\$ 1,635	\$ 1,700
Overweight Permit	\$ 1,800	\$ -	\$ 1,800	\$ 1,800
Driveway Permits	\$ 1,290	\$ 200	\$ 1,490	\$ 1,400
Street Opening/Degradation Fees	\$ 2,195	\$ 60,000	\$ 62,195	\$ 20,600
Grading Permit	\$ 15,700	\$ 3,300	\$ 19,000	\$ 28,000
Building Permits	\$ 60,699	\$ 20,233	\$ 80,932	\$ 95,000
Sewage Permits-Admin	\$ 746	\$ -	\$ 746	\$ 700
Occupancy and Use Permits	\$ 5,155	\$ 1,200	\$ 6,355	\$ 6,500
No Lien Letters	\$ 3,250	\$ 850	\$ 4,100	\$ 4,100
Permits-Contracted Services	\$ 229,274	\$ 75,125	\$ 304,398	\$ 306,200
Subdivision Fees/Inspection Fees	\$ 49,773	\$ 4,000	\$ 53,773	\$ 52,000
Zoning Hearing Board Fees	\$ 150	\$ -	\$ 150	\$ 150
Police-Contracted Services	\$ 9,209	\$ 1,000	\$ 10,209	\$ 16,000
Public Works Contracted Services	\$ 5,345	\$ -	\$ 5,345	\$ 4,000
Total Department Revenues	\$ 410,439	\$ 176,840	\$ 587,279	\$ 572,650

The permitting line item labeled as “Building Permits-Admin” projects those revenues collected for building permits that remain with the Township for administrative purposes while the line item labeled as “Permits-Contracted Services” projects permit revenues ultimately due to the Township’s third party inspection agency for plan review and inspection services provided.

Lastly, Fire Hydrant Fund is assumed to reimburse the General Fund for fire hydrant maintenance expenses to Pennsylvania American Water Company. .

Miscellaneous Revenues	Jan - Sept 2023	Oct-Dec, 2023	End of Year	2024 Budget
Reimbursement of Current Year Expenditures (and transfer from other funds)	\$ 106,308	\$ 25,000	\$ 131,308	\$ 37,000
Reimbursement of Prior Year Expenditures	\$ 15,413	\$ 25,000	\$ 40,413	\$ -
Interest	\$ 21,655	\$ 7,218	\$ 28,873	\$ 30,000
Sales of Fixed Assets	\$ 5,860	\$ -	\$ 5,860	\$ -
Total	\$ 149,236	\$ 57,218	\$ 206,454	\$ 67,000

General Fund Expenditures

General Fund expenditures are, to the furthest extent practical, classified by municipal department. Items such as insurances, including workers compensation, general liability insurance, and automobile insurance as well as employer paid taxes have historically been classified as distinct and separate line items within the Budget and remain as such within the 2024 Budget. Healthcare insurance or benefits are separated by department but fall under the small UPMC small group plan which remains in compliance with the continued level of insurance benefits stipulated within the 2019-2023 collective bargaining agreement with the Jackson Township Police Association. Cost increases for health insurance were at approximately fifteen percent overall. The Township continues to price competing plans and varying plan structures in effort to keep long-term cost as low as possible.

Board of Supervisors

Board of Supervisors	Jan - Sept 2023	Oct-Dec, 2023	End of Year	2024 Budget
Meetings and Conferences	\$ 488	\$ 75	\$ 563	\$ 2,500
Compensation	\$ 4,551	\$ 1,516	\$ 6,068	\$ 6,300
Total Board of Supervisors	\$ 5,039	\$ 1,591	\$ 6,630	\$ 8,800

The Board of Supervisors receive stipends of \$1,875 per year in accordance with the Second-Class Township Code. Additional monies are budgeted for PSATS (PA State Association of Township Supervisors) and similar dues and subscriptions.

Administration

The administrative salaries include the Township Manager, Planning Director, Assistant to the Township Manager, parttime bookkeeper and receptionist, and fifty percent of the Office Administrator/Police Clerk position which performs general payroll and human resources functions. The Administration is responsible for Planning and Zoning Administration in addition to routine and long-term financial functions and planning within the Township. Despite increased building and planning activities, staffing otherwise appears adequate over the next several years as the Township relies upon its engineers and third-party inspectors to supplement services necessitated by development activity that may be cyclical in nature. Associated expenses are borne by the developers and applicants as per the Township's fee schedule.

Advertising costs include necessary legal advertising, namely for legislative actions. Additional expenses associated with conditional use, zoning hearing board, and amendment requests by developers are paid for from escrow funds held separately from the General Fund and are not contemplated within the General Fund Budget. The expenses indicated for Third Party Inspections represent that portion of permit fees paid to the Township's third-party building inspector and the \$4.50 permit fee paid to DCED and are entirely offset by the Fees for Contracted Services indicated within the budgeted revenues. Contracted Services and Utility budgets are based on this year's usage.

Administration	Jan - Sept 2023	Oct-Dec, 2023	End of Year	2024 Budget
Insurance/Benefits-Admin	\$ 85,802	\$ 28,601	\$ 114,403	\$ 75,000
Salary	\$ 227,385	\$ 68,315	\$ 295,700	\$ 310,485
Employer Paid Taxes	\$ 19,536	\$ 6,512	\$ 26,048	\$ 24,977
Advertising	\$ 3,016	\$ 1,005	\$ 4,021	\$ 4,500
Bonding-Admin	\$ -	\$ 716	\$ 716	\$ 716
Third Party Reimbursable	\$ 224,455	\$ 74,818	\$ 299,274	\$ 306,000
Contracted Services Nonreimburs	\$ 52,592	\$ 14,000	\$ 66,592	\$ 65,000
Auditing and Accounting	\$ 17,458	\$ -	\$ 17,458	\$ 18,000
Conferences	\$ 17,544	\$ 4,500	\$ 22,044	\$ 22,500
Printing and Postage	\$ 8,820	\$ 4,600	\$ 13,420	\$ 15,500
Office Supplies	\$ 8,509	\$ 2,831	\$ 11,340	\$ 11,500
Utilities-Admin	\$ 32,979	\$ 10,993	\$ 43,972	\$ 45,000
Total Administration	\$ 698,095	\$ 216,892	\$ 914,987	\$ 899,178

Road Department

Road Department General Fund expenses are projected to remain similar to the 2023 year expenditures. Salt expenditures have been programmed out of the Highway Aid or liquid fuels allocation received from the Commonwealth. The Department maintains a crew of five and may utilize subcontracted or part-time employees for assistance with winter maintenance if frequency and magnitude of winter events requires additional support. The increase in wages for 2024 assumes, in part, the addition of a mechanic/operator to bring staffing levels to five full time (including the Director) and one part time employee. The planned staffing level will help to sustain emerging park and trail maintenance needs as well as consistently planned inhouse projects that help to save expenditures. While supplemental subcontractors are of value in assisting with winter maintenance and special projects, keeping a host of projects in-house that are more or less routine, including repairs and small paving projects will help to keep costs down. Also, Road Department staff have assisted with inspections of public infrastructure in developments and lot grading permits. The 2024 Budget also further breaks down items previously lumped into contracted services to provide for more efficient tracking and management of said expenditures to include rentals, stormwater, and winter maintenance.

Road Department	Jan - Sept 2023	Oct-Dec, 2023	End of Year	2024 Budget
Contracted Services - Non Reimb	\$ 66,285	\$ 22,095	\$ 88,380	\$ 27,000
Insurances/Benefits	\$ 25,042.21	\$ 8,347.40	\$ 33,389.61	\$ 94,000.00
Road Crew Wages	\$ 230,478.02	\$ 76,826.01	\$ 307,304.03	\$ 370,000.00
Overtime	\$ 12,130.28	\$ 4,043.43	\$ 16,173.71	\$ 14,500.00
Employer Paid Taxes	\$ 16,967.79	\$ 5,655.93	\$ 22,623.72	\$ 29,914.25
Clothing and Uniform	\$ 5,335.48	\$ 1,778.49	\$ 7,113.97	\$ 7,500.00
Dues and Subscriptions	\$ 573.48	\$ 600.00	\$ 1,173.48	\$ 1,200.00
Small Tools, Supplies & Equipment	\$ 56,344.40	\$ 18,755.12	\$ 75,099.52	\$ 54,000.00
Operating Supplies	\$ 22,799.93	\$ 7,599.98	\$ 30,399.91	\$ 28,500.00
Utililtes-RD	\$ 1,925.07	\$ 641.69	\$ 2,566.76	\$ 2,700.00
Vehicle Fuel	\$ 3,381.90	\$ 1,127.30	\$ 4,509.20	\$ 4,800.00
Vehicle Repair	\$ 25,327.89	\$ 8,442.63	\$ 33,770.52	\$ 29,000.00
Rentals				\$ 15,000.00
Winter Maintenance				\$ 23,000.00
Storm Sewers	\$ -	\$ -	\$ -	\$ 16,000.00
Signage	\$ 3,715.44	\$ 1,238.48	\$ 4,953.92	\$ 5,000.00
Road Repairs	\$ 95,426.24	\$ 23,475.41	\$ 118,901.65	\$ 30,000.00
Parks and Recreation	\$ 41,604	\$ 13,868	\$ 55,472	\$ 28,000
Total Road Department	\$ 607,337	\$ 194,495	\$ 801,832	\$ 780,114

Police Department

Overall increases to 2024 expenditures within the Police Department are related to routine salary increases based on the Township's collective bargaining agreement, the latest of which will begin in 2024. The addition of a full time officer at the beginning of 2024 is considered within the salary of the budget as well. The healthcare premium rates that vary by assumed insurance needs for existing officers and includes the payment in lieu of benefits offered at approximately half of the health insurance premium cost. Clothing and Uniforms are comprised of uniform allowances due through the current collective bargaining agreement. 2024 is the first year of a five-year collective bargaining agreement with the Jackson Township Police Association and includes an eight percent raise for the officers.

Overtime expenses include required court time. Overtime intended for additional enforcement activities and shift coverage is also included in the Overtime line item. The Police Wages line item includes longevity and skills pay as set forth in the collective bargaining agreement with the Jackson Township Police Association.

While not a member of the collective bargaining unit, the Police Chief Salary, as per contract, is commensurate with the benefits and percentage wage increases due to the officers as part of the collective bargaining agreement. The Police Clerk, included in the same line item, budgets for 50% of the projected wages of the position which is assigned to work in the Police Department 50% of with the remaining 50% budgeted within the Administrative Budget.

Police Department	Jan - Sept 2023	Oct-Dec, 2023	End of Year	2024 Budget
Insurance/Benefits	\$ 118,621	\$ 39,540	\$ 158,162	\$ 206,500
Police Chief and Clerk Salary	\$ 119,895	\$ 39,965	\$ 159,860	\$ 143,320
Police Wages	\$ 656,381	\$ 218,794	\$ 875,174	\$ 981,584
Police Overtime	\$ 15,734	\$ 7,000	\$ 22,734	\$ 20,000
Employer Paid Taxes	\$ 59,021	\$ 19,674	\$ 78,695	\$ 91,156
Police Clothing and Uniforms	\$ 16,276	\$ 5,425	\$ 21,701	\$ 25,000
Police contracted Services	\$ 9,775	\$ 3,258	\$ 13,033	\$ 14,000
Dues and Subscriptions-PD	\$ 6,665	\$ 3,482	\$ 10,147	\$ 12,200
Office Supplies and Equipment	\$ 38,010	\$ 12,670	\$ 50,680	\$ 46,500
Printing and Postage	\$ 839	\$ 280	\$ 1,119	\$ 1,200
Utilities-Police	\$ 4,883	\$ 1,628	\$ 6,511	\$ 7,000
Vehicle fuel-PD	\$ 18,849	\$ 6,283	\$ 25,132	\$ 26,000
Vehicle repair-PD	\$ 41,362	\$ 9,121	\$ 50,483	\$ 36,000
Total Police Department	\$ 1,106,312	\$ 367,120	\$ 1,473,432	\$ 1,610,460

Legal and Engineering

Legal and Engineering	Jan - Sept 2023	Oct-Dec, 2023	End of Year	2024 Budget
Legal/Solicitor	\$ 22,863	\$ 7,621	\$ 30,485	\$ 32,000
Engineer	\$ 94,652	\$ 25,000	\$ 119,652	\$ 90,000
Total Legal and Engineering	\$ 117,515	\$ 32,621	\$ 150,137	\$ 122,000

General Fund appropriation for legal and engineering costs are limited to routine needs for legal and engineering consultation. Budgeted legal costs typically include occasional review of proposed ordinances, finance, and personnel matters.

Engineering and legal costs associated with capital projects appropriated within the Township's Capital Improvements Plan are budgeted through that plan and associated appropriations from other funding sources.

Tax Collection Expenses

Employer taxes and commissions paid to the Real Estate Tax Collector and to Berkheimer as the tax collector are commensurate with anticipated increases in taxes. As per Pennsylvania Act 32 of 2011, the Township participates in the Butler County Tax Collection Committee which contracts the services of Berkheimer Administration Services for the collection of the Township's Earned Income Tax. Berkheimer also collects the Local Service Tax and collects the Occupational Privilege Tax through the Seneca Valley School District.

Tax Collection Expenses	Jan - Sept 2023	Oct-Dec, 2023	End of Year	2024 Budget
County (Delinquent Taxes)	\$ 2,013	\$ 671	\$ 2,684	\$ 2,800
EIT/LST Commission	\$ 23,649	\$ 7,883	\$ 31,532	\$ 33,000
Real Estate Tax Collector	\$ 22,409	\$ 1,500	\$ 23,909	\$ 25,500
Employer Paid Taxes	\$ 2,405	\$ 802	\$ 3,207	\$ 2,113
Total Tax collection	\$ 50,476	\$ 10,856	\$ 61,332	\$ 63,413

Insurances

Insurances	Jan - Sept 2023	Oct-Dec, 2023	End of Year	2024 Budget
General Liability, Vehicle Workers Comp	\$ 71,403	\$ 18,000	\$ 89,403	\$ 94,000
Fire Dept. Workers Comp	\$ 12,118	\$ -	\$ 12,118	\$ 13,000
Total Insurances	\$ 83,521.00	\$ 18,000.00	\$101,521.00	\$107,000.00

The Township maintains general liability and property insurance as well as vehicle insurance. The Township has maintained certification of its Safety Committee from the Pennsylvania Labor and Industry, Bureau of Workers' Compensation, which qualifies the Township for a five percent reduction in its premium. The Township insurance rates are expected remain flat to a minor increase. Workers compensation for the Harmony Fire District is required to be paid by the Township proportionally with the Township's population to the entire service area. The costs for fire department workers compensation has risen due to Pennsylvania Act 46 of 2011, the Firefighter Cancer Presumption and Workers' Compensation Coverage Act, which significantly expanded the coverage for firefighters who develop certain cancers. However, the 2024 rate has remained stable.

In recent years, however, the Township has experienced significant cost decreases in all insurances, namely its general workers compensation insurance because of increased competition in the insurance market and an absence of significant claims.

Infrastructure and Maintenance Cost

Infrastructure and Maintenance	Jan - Sept 2023	Oct-Dec, 2023	End of Year	2024 Budget
Traffic Signal Maintenance	\$ 9,033	\$ 3,011	\$ 12,044	\$ 13,000
Traffic Signal Electric	\$ 2,048	\$ 683	\$ 2,731	\$ 3,000
Fire Hydrant Service-PAWC	\$ 21,862	\$ 7,287	\$ 29,149	\$ 30,000
Total Infrastructure and Maintenance	\$ 32,943	\$ 10,981	\$ 43,923	\$ 46,000

Jackson Township is responsible for the maintenance and repair of all traffic signals within the Township, regardless of their location on State maintained highways. The Township contracts for repairs on an hourly and as-needed basis. The Township pays for electricity to power traffic signals within the Township.

The Township also pays Pennsylvania American Water Company (PAWC) a monthly fee for the maintenance of fire hydrants on PAWC lines throughout the Township. Cost increases are anticipated in accordance with additional hydrants added within new plans and line extensions and will be reimbursed from the Hydrant Fund. However, the Township imposes a hydrant tax, wherein funds are transferred from the Hydrant Tax Fund to reimburse the General Fund for maintenance expenses.

Miscellaneous Expenditures

Misc. Expenses	Jan - Sept 2023	Oct-Dec, 2023	End of Year	2024 Budget
Pension MMO	\$ -	\$ 169,009	\$ 169,009	\$ 170,000
Foreign Fire to Harmony FD	\$ -	\$ 47,284	\$ 47,284	\$ 48,000
Debt Service	\$ 103,582	\$ 34,527	\$ 138,109	\$ 115,000
Transfer to Cap Reserve	\$ 700,000	\$ 780,472	\$ 1,480,472	\$ 615,000
Library, Park, CDC , EMS Contributions	\$ 129,000	\$ -	\$ 129,000	\$ 130,000
Total Misc. Expenses	\$ 932,582	\$ 1,031,292	\$ 1,963,874	\$ 1,078,000

The Township's total Minimum Municipal Obligation (MMO), the amount it is required to contribute to its Uniformed (Police) and Nonuniformed Pension systems is budgeted based on the MMO's calculated and adopted in September of 2023. The MMO required for the Police Pension, stipulated by Act 600, is determined by a biannual actuarial report. With an increase in state aid unit value, the anticipated aid is expected to cover the required MMO for both the Township and Nonuniformed or administrative pensions in 2024. The nonuniformed plan is a defined contribution plan to which the Township contributes \$4,500 per participating employee annually. The plan functions similarly to a 401k plan.

The Township also receives Foreign Fire Aid from the Commonwealth. Foreign Fire Aid is paid, in total, to the Harmony Volunteer Fire District within 30 days of receipt, usually in September or October of each calendar year.

Debt Service appropriation from the General Fund is comprised solely of fixed principal and interest payments to the Township's building construction loan. The 1.3 million dollar loan bears an interest rate of 2.85% for a ten year term.

The Township has also budgeted an appropriation of \$615,000 to its Capital Reserve Fund for capital project use, with intent of building a reserve over the next several years such that the Fund may be used for emergency situations or in lieu of future borrowing. The Township was fortunate to accumulate and maintain a building reserve of unassigned fund balance.

Donations include and are budgeted as follows:

- Zelienople Library: \$10,000
- Zelienople Park Association: \$25,000 to continue the Township's partnership with the Park as a shared amenity. The arrangement, in part, allows to pool memberships by Township residents at the rate offered to Borough residents.
- Jackson Township Community Development Corporation (CDC): \$7,500. The Jackson Township CDC is an independent nonprofit community development corporation that partners with the Township on a variety of infrastructure projects. The CDC may also provide support to parks and recreation development within

the Township as well as support to other nonprofit agencies of the Township and neighboring boroughs. The Jackson CDC is annually audited as a Neighborhood Improvement District Management Association or NIDMA.

- Butler Transit Authority: \$7,500. The Township makes an annual donation to the Butler Transit Authority, which operates the Park and Ride Facility at SR 528. This donation is part of a local match which allows for commuter service within the Township, an area outside of the BTA's original service territory. However, the BTA, in return pays the Township \$17,500 annually for winter maintenance of the Park and Ride lot.
- Harmony EMS: \$80,000 is budgeted for operational and capital purchase use by Harmony as the Township's designated emergency medical service agency. Funding is anticipated to be used primarily for capital equipment and vehicle purchases.

The projected fund balance of approximately \$ 900,000 remaining at the end of the 2024 fiscal/calendar year will far exceed the minimum eight percent of budgeted expenditures that the Township policy adopted in Resolution 12-2 requires. (Resolution 12-2 was adopted in order to meet the standards of the Government Accounting Standards Board (GASB) Statement 54.) As shown in The Summary Table, the Township aims to fund the completion of various road and park projects. General Fund revenues are projected to exceed the balance with expenditures.

Capital Improvements Plan and Special Fund Appropriations

The Township maintains several dedicated accounts based on funding sources and purposes of each account. In certain instances, funding sources such as dedicated tax millage, impact fees, or Pennsylvania Highway Aid funds require deposit in separate and dedicated cash accounts. Additionally, reserve accounts such as the Capital Reserve act to accumulate funds over time by segregating them from general operating funds. Act 13 impact fees and royalties provide examples of revenue sources that vary and may diminish over time. The Capital Reserve provides an opportunity to reserve and appropriate these funds in a way that the Township does not come to rely on them to pay for routine operating expenditures appropriated from the General Fund.

The following funds will form the basis for funding of the Township's 2024 Capital Improvements Plan, donations, and reservation and transfer of special-purpose funds. The Township's Capital Improvements Plan primarily provides for the appropriation of capital expenditures, new equipment or purchases valued at \$1,500 or more. The funds listed below include appropriations for special projects which are not budgeted within the general operating budget or the General Fund.

Incentive Zoning Contributions and Traffic Impact Fees

The Township zoning ordinance authorizes contribution of funds by developers for residential projects related to roads on which the development fronts in exchange for density beyond a base allotment. The contributions are paid by unit at building permit.

Plans	Permits		Incentive Zoning		Total	Traffic Impact Fee		District	Total South	Total North	Recreation Fee	Total Recreation Fee
	Single Family	Quad/ Townhouse/ Apt	Single Family	Quad/ Townhouse /Apt		Single Family	Quad/ Townhouse/ Apt					
Seneca Hills		10			\$ -		\$ 898	North	\$ 8,983		\$ 1,200	\$ 12,000
Seneca Trails	58	30	\$ 500	\$ 400	\$ 29,000	\$ 1,264	\$ 758	South	\$ 96,052		\$ 800	\$ 70,400
Trails at Harmony Junction	30		\$ 750		\$ 22,500	\$ 1,244		North		\$ 37,320	\$ 800	\$ 24,000
Creekside Plan		30		\$ 400	\$ 12,000		\$ 740	North		\$ 12,000	\$ 800	\$ 24,000
Woodland Reserve		24		\$ 400	\$ 9,600		\$ 540	South	\$ 12,960		\$ 1,200	\$ 28,800
Frydrych Apt. Building		48		\$ 400	\$ 19,200			N/A			\$ 800	\$ 38,400
Commercial										\$ 300,000		
Total	88	94			\$ 92,300				\$ 117,995	\$ 349,320		\$ 197,600

Budget Table 2: Projected Impact Fees

Approximately \$92,300 is expected to be collected within the Incentive Zoning Fee Fund to be reserved for future projects related to corridors serving the respective plans cited.

The Township has adopted a traffic impact fee program in 2014 in accordance with Article V-A of the Municipalities Planning Code. Fees are collected based on the net traffic impact of new development in defined transportation service areas of the Township. The Township has instituted a Northern and Southern Transportation Service Area which are shown in Appendix D. The Township most recently updated its plan in 2022. Fees are based on the assumed number and timing of future trips as a proportion of the value of total improvements needed in each district. Fund appropriations are set forth by year in the Transportation Capital Improvements Plan. The Township must expend funds on the listed projects within three years of the year in which they were programmed or amend the TCIP.

\$117,995 are expected in revenues in the Southern Service Area. Those funds are budgeted to be coupled with existing reserves to contribute to permitting, property acquisition, and construction for the “Devil’s Elbow” realignment of Pattison Street Extension.

\$349,320 in revenues are projected within the Northern Service Area with a boost from anticipated commercial development in the Jackson Village Plaza at Little Creek Road and SR 19.

Recreation Fee in Lieu Fund

The Township has adopted a mandatory land dedication of recreational land for new residential subdivisions and land developments. The ordinance allows for a payment of a fee in lieu of such dedication at a rate of \$800 per dwelling unit and was recently raised to \$1,200, impacting recent developments. Most developers typically opt for fee in lieu. A projected \$197,600 in revenues is projected in 2024, assuming the 182 dwelling units projected in Table 2, above, at both the \$800 and \$1,200 rates. Funds are appropriated to regional trail development and trail construction and as match to the construction of Phase 3 of Sippel Reservoir Park, funded by the Pennsylvania Department of Natural Resources.

Fire Hydrant Fund

The Fund is created for the deposit of one-half mill of taxes collected from properties assessed the hydrant tax that lie within 780 feet of a Fire Hydrant, as per the Second Class Township Code. Approximately \$30,000 is anticipated as revenue and is budgeted to be transferred to the General Fund for hydrant maintenance, leaving around \$15,000 in the fund at year's end.

Highway or Road Equipment Fund

The Township has enacted a dedicated millage assessment of .75 mills for road equipment purchases as authorized in the Second Class Township Code. Projected revenue, based on the assumption that collected value of a mill will equal \$83,000 in 2024 and be collected at a rate of 98%, income is projected to be \$61,005.

The following is budgeted from the Highway/Road Equipment Fund

1. \$38,500 toward purchase of 2024 F150 Truck to supplement Public Works Department activities.
2. \$33,740 for the third of a five-year debt service for purchase of 10-ton Peterbuilt Truck.

Budgeted expenditures will leave a projected \$48,694 in the Road Equipment Fund at the end of 2024.

Highway Aid Fund

The Highway Aid or "Liquid Fuels" fund is provided through the Pennsylvania Department of Transportation and is used for highway maintenance and improvement activities. Up to 20% of annual appropriations may be reserved and accumulated to purchase road equipment. Funding level is determined by both road miles and a per capita appropriation based on the 2010 Census population of Jackson Township. The Township, based on estimates provided by PennDot, expects to receive nearly \$ 192,000 in highway aid coupled with an annual receipt of \$18,040 or \$4,000 per mile for 4.51 miles of former State roads previously adopted by the Township under PennDot's Turnback Program. The Township expects an increase in funding due, in part, to an increase in population from the 2010 to the 2020 decennial Census, which comprises part of the formula determining annual funding and the addition of several road miles adopted from recent subdivision plans. Final numbers and determinations have yet to be applied as of the adoption of this budget.

\$145,000 is appropriated from the Highway Aid for salt purchase for minimum salt purchases bid through the Commonwealth's COSTAR's program. Approximately 1,700 tons of salt are projected to be purchased at \$85.78 per ton, up from \$79.05 per ton. The Township may use up to around 2,240 tons of salt in a winter season, but has budgeted for 2024 in consideration of substantial salt reserves remaining from the prior season.

\$100,000 is appropriated toward paving of the realigned Pattison Street Extension in the "Devil's Elbow" section of the road to the intersection with Hartzell Road.

Canine Fund

The Canine Fund was established to receive donations for the care, training, and wages associated with the Police Department K-9. \$7,000 is appropriated as a reimbursement to the General Fund for overtime expenditures incurred by the Police Department because of canine training and care. \$2,000 is assumed for donations in 2024, leaving \$37,259 remaining due to private donations and fundraising conducting in 2023 by Markwest.

Capital Reserve

The Second-Class Township Code permits creation of a Capital Reserve Fund from which the Board of Supervisors may appropriate funding for purposes fitting the stated intent of the Fund. As such, the stated intent of the Capital Reserve Fund is as follows:

The Capital Reserve Fund shall provide for the purchase and/or debt service of capital expenditures including but not limited to small and large equipment, vehicles, software, buildings, and highway projects. Funds may also be used for community development and planning projects.

Expenditures from the Capital Reserve include capital purchases, debt service for capital purchases and construction as cited in the 2024 Capital Improvements Plan. \$514,300 is projected to remain in the Capital Reserve Fund at the end of 2024 calendar year.

Budget Table 3: Summary of Revenues and Expenditures by Fund

Revenue and Expenditure Line Items		Capital Reserve	Highway Aid	Highway Equipment	Recreation Fees	Incentive Zoning	Traffic Impact Fees-North	Traffic Impact Fees-South	Hydrant	Fire Fund	Canine	Total (Excluding Interfund Transfers)
Revenue Source Number	Revenues:											
1	Real Estate Tax/Assessments	\$27,581		\$61,005					\$30,000	\$244,020		\$362,606
2	Impact Fees				\$197,600	\$92,300	\$349,320	\$117,995				\$757,215
3	Interfund Transfer-General Fund	\$615,000										
4	Interfund Transfer- Rec Fees	\$425,000										
5	Interfund Transfer-Incentive Zoning	\$74,000										
6	Act 13 Gas Well Fees	\$220,000										\$220,000
7	Debt Proceeds- County Infrastructure Bank	\$283,000										\$283,000
8	Debt Proceeds- Property Purchase	\$425,000										\$425,000
9	Grant- DCNR - Reservoir Park	\$224,000										\$224,000
10	County ARPA Draws	\$350,000										\$350,000
11	Grant - County Grant Funds Evergreen Mill/Meadowbrook Vehicle/Pedestrian Connection	\$100,000										\$100,000

Revenue and Expenditure Line Items		Capital Reserve	Highway Aid	Highway Equipment	Recreation Fees	Incentive Zoning	Traffic Impact Fees- North	Traffic Impact Fees- South	Hydrant	Fire Fund	Canine	Total (Excluding Interfund Transfers)
12	Private Contributions - Union Realty	\$200,000										\$200,000
13	Interest	\$800	\$300	\$50	\$200	\$75	\$60	\$60	\$50	\$200	\$35	\$1,830
14	Private Contributions	\$43,000									\$2,000	\$45,000
15	Royalties	\$10,000										\$10,000
16	Seneca Valley - SRO Vehicle Contribution	\$10,500										\$10,500
17	Highway Aid Funding		\$210,000									\$210,000
	Total	\$3,007,881	\$210,300	\$61,055	\$197,800	\$92,375	\$349,380	\$118,055	\$30,050	\$244,220	\$2,035	\$3,199,151
Project Number	Expenditures											
1	Stormwater Projects (ARPA)	\$300,000										\$300,000
2	2024 Road Paving, Maintenance, and Safety	\$140,000										\$140,000
3	Property Acquisition - Parks	\$455,000										\$455,000
4	Construction - Northgate Light Project	\$30,000										\$30,000
5	Engineering/Planning	\$65,000										\$65,000
6	Road Equipment			\$38,500								\$38,500
7	Recreation Projects	\$700,000										
8	Police Vehicle	\$90,000										\$90,000
9	Debt Service	\$634,541		\$33,740				\$0				\$668,280
10	Interfund Transfer to General Fund								\$30,000		\$7,000	
11	Interfund Transfer to Capital Reserve				\$425,000	\$74,000						
12	Road Salt		\$145,000									\$145,000
13	Harmony Fire District									\$240,000		\$240,000

Revenue and Expenditure Line Items		Capital Reserve	Highway Aid	Highway Equipment	Recreation Fees	Incentive Zoning	Traffic Impact Fees- North	Traffic Impact Fees- South	Hydrant	Fire Fund	Canine	Total (Excluding Interfund Transfers)
14	Evergreen Mill Emergency Connection	\$125,000										\$125,000
15	Pattison Street Realignment	\$300,000	\$100,000			\$14,000		\$160,000				\$574,000
Total		\$2,839,541	\$245,000	\$72,240	\$425,000	\$88,000	\$0	\$160,000	\$30,000	\$240,000	\$7,000	\$2,870,780
Revenues vs. Expenditures		\$168,340	-\$34,700	-\$11,185	-\$227,200	\$4,375	\$349,380	-\$41,945	\$50	\$4,220	-\$4,965	\$328,371
Beginning Balance:		\$345,959	\$157,153	\$59,878	\$277,163	\$194,378	\$172,583	\$64,151	\$14,967	\$2,437	\$42,224	\$1,288,669
Ending Balance:		\$514,300	\$122,453	\$48,694	\$49,963	\$198,753	\$521,963	\$22,207	\$15,017	\$6,657	\$37,259	\$1,537,264

Revenues by Source Number

- 1 Real Estate Tax. Dedicated millage is placed within appropriate funds for Fire Hydrant, Fire Tax (Harmony Fire District) and Highway Equipment.
- 2 Impact Fees. Funds paid at building permit within the Northern and Southern Transportation Service Areas.
- 3 Interfund Transfer-General Fund. The appropriation of General Fund revenues over to Capital Reserve.
- 4 Interfund Transfer- \$800 to \$1,200 fee-in-lieu of land dedication funds to be used for park grant match, bicycle lane, property acquisition, and Phase 3 concession stand within Sippel Reservoir Park.
- 5 Interfund Transfer- Incentive Zoning. Funds transferred from Spring Valley Plan to purchase property at Lutz and Zehner School Roads for right of way expansion.
- 6 Act 13 Gas Well Fees. Funds from Commonwealth based on regional and township gas wells and current natural gas pricing.
- 7 Debt Proceeds- County Infrastructure Bank. Proceeds from the borrowing for milling and binder course on Whitney and Tara Drives to be assessed to property owners over the term of the loan with additional proceeds borrowed for use of road projects generally to be used towards the Pattison Street Project and repaid with projected impact fees from the Southern Transportation Service Area.
- 8 Debt Proceeds- Property Purchase. Proceeds from borrowing to finance purchase of a 40 acre tract in the Swampoodle Section of the project. The opportunity for acquisition arose as the Township initially negotiated the purchase of an easement over a portion of the property that is classed as wetlands for the purpose of stormwater detention and enhancement. Anticipated use of majority of the property includes active and passive recreation and the rebuilding of a trail connection through the property (part of the Connoquenessing Valley and Commodore Perry Regional Trails)
- 9 Grant- DCNR - Reservoir Park. Grant for the balance of Phase 2 (playground and parking lot) and Phase 3 of Sippel Reservoir Park, for construction of restrooms and concession stand structure.

- 10 County ARPA Draws. Draws of the remainder of Butler County American Rescue Plan Act Municipal Infrastructure Program funds for the use and completion of the following projects:
 - a. German Street Stormwater Improvements
 - b. Tollgate Basin Enhancements (Enhancements to the capacity and aesthetics of two stormwater basins on Tollgate School Road working cooperatively with the respective homeowners associations)
 - c. Swampoodle wetland enhancements to help mitigate stormwater impacts from I-79 to the Township and adjoining Boroughs.
- 11 Grant - County Grant Funds Evergreen Mill/Meadowbrook Vehicle/Pedestrian Connection. The Township will seek available county funds to provide for projected costs (including in-house labor and equipment use) of obtaining and improving an emergency route connecting to Nickle Road to Evergreen Mill Road and add pedestrian improvements along Evergreen Mill Road in the vicinity of the connection as a means of providing safe access during storm events where the eastern and western ends of the Evergreen Mill Road flood.
- 12 Private Contribution - Union Realty. \$200,000 pledged to Northgate Light Project by agreement with Union Realty, owner of Northgate Plaza.
- 13 Interest. Interest earned on Township cash accounts.
- 14 Private Contributions. Contributions from private individuals and businesses to the Canine Fund as well as contributions by developers for construction of improvements to Gudekunst Road widening from SR 19 to the Seneca Trails Plan.
- 15 Royalties- Gas well royalties payable to Township for no-drill leases on or under existing and former Township properties.
- 16 Seneca Valley - SRO Vehicle Contribution. Agreed upon annual subsidy from the Seneca Valley School District for expenses incurred by the Jackson Township Police Department to furnish vehicles for three officers dedicated as School Resource Officers or SRO's.
- 17 Highway Aid Funding. Commonwealth funding of "liquid fuels" tax dollars as projected by PennDot.

Project and Expenditures Abstracts by Project Number

- 1 Stormwater Projects. The completion of the German Street, Swampoodle, and Tollgate School Road Basin projects as funded by the County ARPA-MIP Program. The Township Road Department will provide for in-house work in lieu of private contractors in order to minimize costs.

- 2 2024 Roads Program

The 2024 Roads Program includes the following roads:

Road Projects	
Safety and Guiderails	\$ 50,000
Mercer Road South Wearing Course	\$ 30,000
Gudekunst Widening, SR 19 to Seneca Trails	\$ 60,000
Total	\$ 140,000

- 3 Property Acquisition – Parks. The balance of acquisition costs for the Swampoodle Property (Tax ID 180-4F102-6Q) on Spring Street.
- 4 Construction - Northgate Light Project. Minor improvements remaining from the Northgate Light project, namely on the western side of SR 19. The light and entrances to the light are expected to be fully functional by the end of 2023.
- 5 Engineering/Planning. Engineering Costs associated with Capital Projects and development of updated Comprehensive Plan, Capital Improvements Plan, Official Map, and Parks, Recreation and Open Space Plan.
- 6 Road Equipment. The following road equipment: Ford F150 Truck to replace existing ten-year-old vehicle used to transport tools and crew to and from multiple job sites.

- 7 Recreation Projects. Projects include the completion of Phase 3 (concession stand and restrooms), and trail connections.

Recreation Projects	
Sippel Reservoir Park 3 (Concession Stand)	\$ 560,000
Tollgate Road Sidewalks/Trails	\$ 75,000
Evans/Youngblood Rec. Improvements	\$ 65,000
Total	\$ 700,000

- 8 Police Vehicles. An additional vehicle to provide one-vehicle per police patrol officer. The policy has worked well over the past decade to provide to encourage better vehicle maintenance, lower maintenance costs, and extend the life and resale value of police vehicles. A replacement vehicle is also programmed.
- 9 Debt Service. (See summary in Table 4, Debt Service)
- 10 Interfund Transfer to General Fund from Hydrant and Canine Funds
- 11 Interfund Transfer to Capital Reserve from Recreation and Incentive Zoning Funds (funding from General Fund is shown separately)
- 12 Road Salt. Road salt purchases for the 2022 to 2023 winter season.
- 13 Harmony Fire District. Dedicated millage appropriation to the Harmony Fire District.
- 14 Evergreen Mill Emergency Connection as described in the preceding revenue section.
- 15 Pattison Street Realignment. Anticipated to be funded primarily by Traffic Impact and Incentive Zoning fees and Recreation fees for portions to be used for pedestrian and bicycle connections. The 2024 project includes engineering, design, permitting, and property acquisition and construction of the realignment of Hartzell Road intersection with Pattison Street Extension and “Devil’s Elbow” immediately to the south.

Budget Table 4: Summary of Debt Service Obligations, 2024

Description	Payment Frequency	Payment Amount	Total 2023 Payments	Term	Final Term Year	Original Principal	interest	Fund	Comments
2020 Road Program	Monthly	\$19,482	\$233,788	5 Years	2027	\$1,300,000	2.50%	Capital Reserve	Monthly Payments through mid 2027
Kubota Lease (Tractor and Mower)	Annual	\$8,067	\$8,067	5 Years	2025	\$35,216	4.70%	Capital Reserve	
Peterbuilt 10 Ton Truck	Annual	\$33,740	\$33,740	5 Years	2027	\$154,960	2.90%	Highway Equipment	
Township Building	Monthly	\$11,509	\$138,109	10 Years	2025	\$1,300,000	2.85%	General Fund	
Jackson Township CDC	Annual	\$3,241	\$3,241	10 Years	2028	\$21,760	5.20%	Traffic Impact Fee (northern tsa)	Reimbursement to CDC to nonreimbursable expenses of engineering and controller box at Magill and 68
County Infrastructure Bank Loan Interest Only	Annual	\$302,283	\$302,283	10 Years	2030	\$2,876,366	0.56%	Capital Reserve	Northgate Light Project- Ten Year Term
Impact Fee Refund-Southern TSA, Fed Ex Area	Quarterly, as fees available	Reibursed as fees paid	\$0	Ongoing	N/A	\$800,000	0.00%	Traffic Impact Fee (southern tsa)	As per agreement with DSSTE, Developer of FedEx Site for work advanced at Jo Deener and Tomlinson Intersection. \$63,494 paid in prior years.

Description	Payment Frequency	Payment Amount	Total 2023 Payments	Term	Final Term Year	Original Principal	interest	Fund	Comments
County Infrastructure Bank Loan Interest Only	Annual	\$62,003	\$302,283	10 Years	2033	\$474,000	2.74%	Capital Reserve	Roads- reimbursed by assessments and impact fees.
Debt Service-Swampoodle Purchase	Monthly (interest only)	\$28,400	\$28,400	10 Years	2033	\$425,000	8.00%	Capital Reserve	Interest only- 10 months

Table 4 summarizes debt service, leases, and other contractual reimbursements to which the Township is obligated. In addition to the debt service for the Township Building paid through General Fund and due to be retired in 2024, payments are budgeted from various funds with total debt service payments for 2024 summarized by account:

Account	Debt Service Total
Capital Reserve	\$634,541
Highway Equipment	\$33,740

Appendix A: Minimum Municipal Obligation (MMO)

2024 MMO, Police Pension Plan: \$ 124,696
(Assuming 5% employee contribution)

2024 MMO, Municipal Employee Plan: \$ 36,000

TOTAL \$160,696

Projected State Aid: \$170,000

Projected General Fund
Contribution Required* \$ (9,304)

Any excess aid will be deposited to the Uniform or Police Pension Plan Fund
\$169,000 in aid was received in 2023.

Appendix B: Tax Levy Resolution for 2024

**OFFICIAL
JACKSON TOWNSHIP
TAX LEVY RESOLUTION
RESOLUTION NO. 23-__**

A RESOLUTION OF THE TOWNSHIP OF JACKSON, County of Butler, Commonwealth of Pennsylvania, fixing the tax rate of the Township for fiscal year 2024.

BE IT RESOLVED AND ENACTED, and it is hereby resolved and enacted by the Township of Jackson, County of Butler, Commonwealth of Pennsylvania:

That the tax rate be and is hereby levied on all real property within the Township of Jackson subject to taxation for fiscal year 2024:

Tax rate for general purposes, the sum of 6.00 mills on each dollar of assessed valuation, or the sum of 60.00 cents on each one hundred dollars of assessed valuation.

Tax rate for fire protection purposes, the sum of 3.00 mills on each dollar of assessed valuation, or the sum of 30.00 cents on each one hundred dollars of assessed valuation.

Tax rate for roadway machinery purposes, the sum of .75 mill on each dollar of assessed valuation, or the sum of 7.5 cents on each one hundred dollars of assessed valuation.

The same being summarized in tabular form as follows:

	Mills on each dollar of assessed value	Cents on each \$100 of assessed value
General Purposes	6.00 mills	60.00 cents
Fire Protection	3.00 mills	30.00 cents
Roadway Machinery	.75 mill	7.50 cents
TOTAL	9.75 mills	97.50 cents

The following tax shall be levied upon all real property within 780 feet of a fire hydrant as per Ordinance 18-12 of 2018: .5 mill on each dollar of assessed value or 5 cents on each \$100 of assessed value.

That any Resolution, or parts thereof, conflicting with this Resolution be and are hereby repealed insofar as the same affect this Resolution.

Adopted this 21st day of December 2023.

ATTEST

TOWNSHIP OF JACKSON

Chris Rearick, Secretary

Jay Grinnell, Chairman

Appendix C: 2024, Beginning of Year Fund Balance Projections

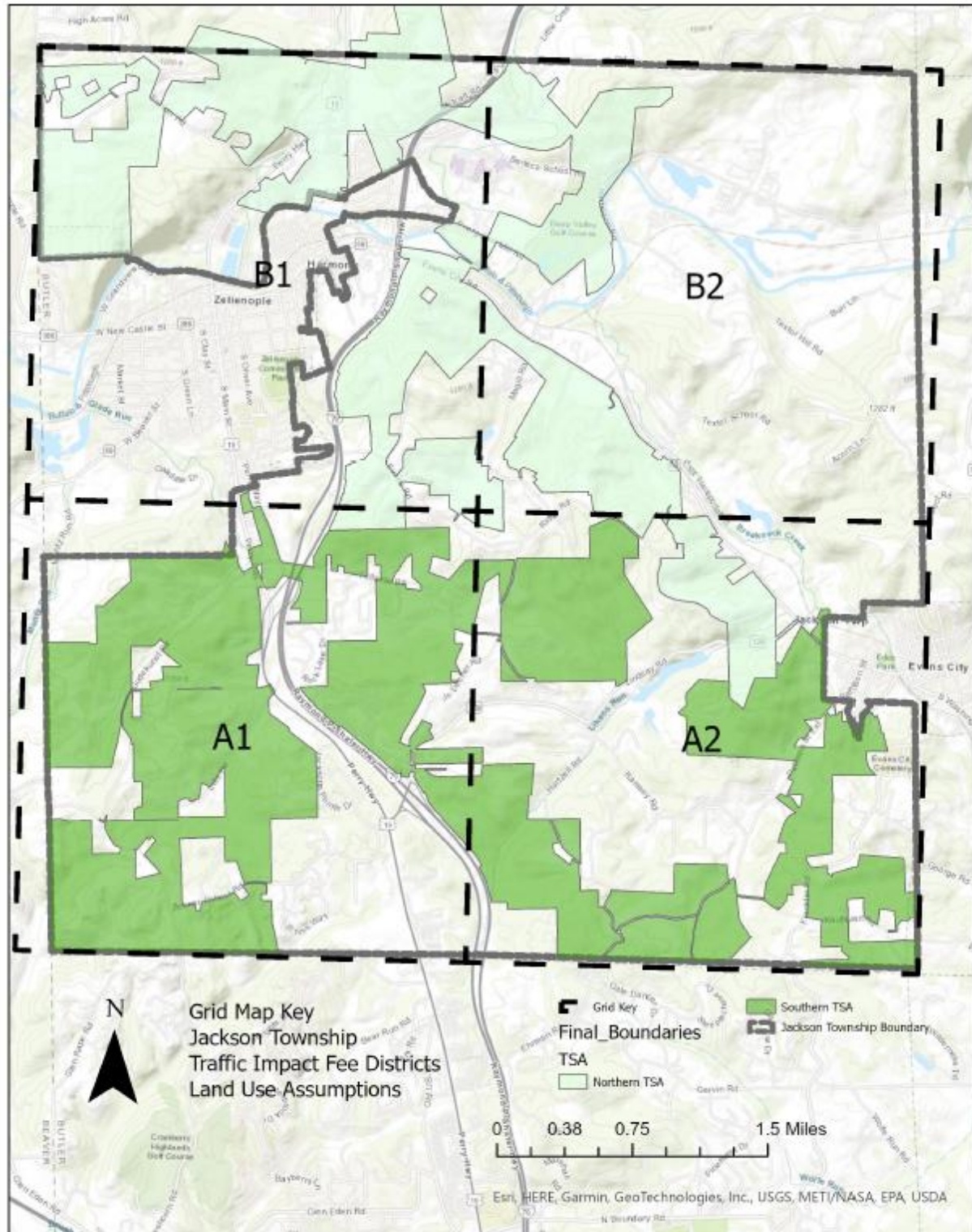
		Capital Reserve	Hydrant Fund	Highway Aid	Road Equipment	Fire Fund	Incentive Zoning	Traffic Impact-North	Traffic Impact-South	Recreation Fees	Canine Fund
Revenues	Balance - End of September	\$673,163	\$64,367	\$157,053	\$58,978	\$88,637	\$191,628	\$259,123	\$58,151	\$306,723	\$26,724
	Royalties	\$1,200									
	Grant Draws	\$1,019,404									
	Fees	\$0					\$13,750	\$5,952	\$20,000	\$20,400	
	Misc. Reimbursements	\$52,000									
	Transfers from:										
	General	\$80,472									
	Incentive	\$9,500									
	Recreation	\$50,000									
	Interest	\$300	\$100	\$100						\$40	
	Debt Service Proceeds	\$182,587									
	Donation										\$15,500
Total Revenues	Tax Revenue	\$0	\$500		\$900	\$1,800					
Expenses	Total Revenues	\$1,395,464	\$600	\$100	\$900	\$1,800	\$13,750	\$5,952	\$20,000	\$20,440	\$15,500
	Expenses:										
	Engineering	\$15,000							\$14,000		

		Capital Reserve	Hydrant Fund	Highway Aid	Road Equipment	Fire Fund	Incentive Zoning	Traffic Impact-North	Traffic Impact-South	Recreation Fees	Canine Fund
Revenues	Balance - End of September	\$673,163	\$64,367	\$157,053	\$58,978	\$88,637	\$191,628	\$259,123	\$58,151	\$306,723	\$26,724
	Royalties	\$1,200									
	Grant Draws	\$1,019,404									
	Fees	\$0					\$13,750	\$5,952	\$20,000	\$20,400	
	Misc. Reimbursements	\$52,000									
	Transfers from:										
	General	\$80,472									
	Incentive	\$9,500									
	Recreation	\$50,000									
	Interest	\$300	\$100	\$100						\$40	
	Debt Service Proceeds	\$182,587									
	Donation										\$15,500
	Debt Service Payments	\$354,179						\$92,492			
	Capital Improvements	\$1,353,489									
	Materials/Aggregates			\$0							
	Transfer out:	\$0									
	General Fund		\$50,000				\$1,500				
	Transfer to Cap Reserve						\$9,500			\$50,000	

Revenues		Capital Reserve	Hydrant Fund	Highway Aid	Road Equipment	Fire Fund	Incentive Zoning	Traffic Impact-North	Traffic Impact-South	Recreation Fees	Canine Fund
	Balance - End of September	\$673,163	\$64,367	\$157,053	\$58,978	\$88,637	\$191,628	\$259,123	\$58,151	\$306,723	\$26,724
	Royalties	\$1,200									
	Grant Draws	\$1,019,404									
	Fees	\$0					\$13,750	\$5,952	\$20,000	\$20,400	
	Misc. Reimbursements	\$52,000									
	Transfers from:										
	General	\$80,472									
	Incentive	\$9,500									
	Recreation	\$50,000									
	Interest	\$300	\$100	\$100						\$40	
	Debt Service Proceeds	\$182,587									
	Donation										\$15,500
	Transfer to Fire District					\$88,000					
	Total Expenses/Transfers Out	\$1,722,668	\$50,000	\$0	\$0	\$88,000	\$11,000	\$92,492	\$14,000	\$50,000	\$0
	Net Income- balance of 2023	-\$327,204	-\$49,400	\$100	\$900	-\$86,200	\$2,750	-\$86,540	\$6,000	-\$29,560	\$15,500
	Beginning Balance 2024	\$345,959	\$14,967	\$157,153	\$59,878	\$2,437	\$194,378	\$172,583	\$64,151	\$277,163	\$42,224

Appendix D: Transportation Service Areas

Excerpted from 2022 Land Use Assumptions Report



Appendix E: Residential Development

Year	Plans Since 2014**	Tentative Approval	Final Approval	Built or Permitted
2014	Old Hickory		63	63
2014	Dutch Creek		75	75
2014	Jackson Crossings Phase 1		35	35
2015	Jackson Crossings Phase 2		45	45
2017	Jackson Crossing Phase 3		29	29
2017/2018	Brookview Farms Phase 1&2		78	76
2017	Walnut Ridge		55	54
2017	Jackson Ridge Phase 1		107	106
2020	Jackson Ridge Phase 2		45	44
2019	Foxwood Trails 3 Phases		87	86
2020	Seneca Trails Phase 1		42	42
2020	Seneca Trails Phase 1- Townhomes		30	30
2020	Seneca Trails Phase 2		90	66
2019	Seneca Trails Phase 3	49		
2019	Seneca Trails Phase 4	59		
2017	Spring Valley-Quads		98	96
2018	Jackson Trails		46	46
2020	Trails at Harmony Junction Phase 1		37	18
2019	Trails at Harmony Junction Phase 2	50		
2019	Trails at Harmony Junction Phase 3	31		
2018	Harmony Place		14	14
2019	Creekside Manor-Ph. 1 Townhomes		79	37
2019	Creekside Manor-Ph. 2 Townhomes	26		
2019	Creekside Manor-Ph. 3 Apartments		240	
2021	Frydrych Property-Apartments		48	
2021	Treadstone Lane		5	
2022	Seneca Hills Townhomes		70	
2022	Woodland Reserve: Duplexes		60	6
2022	Woodland Reserve: Quads		40	8
2022	Woodland Reserve: Single Family		24	
TOTAL		215	1542	976

**Data as of October 31, 2023