

2023

ANNUAL BUDGET



ADOPTED 12/15/2023

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BUDGET MESSAGE

During the 2022 year, the Township began and continued the completion of long-planned and needed infrastructure and recreation projects. Construction has begun on the Northgate Plaza Light Project, which will ultimately channel or offer access to uses on the east and west sides of SR 19, including the Northgate and Creekside Plazas and Sippel Reservoir Park, to SR 19. Thanks to the cooperation and support of neighboring property owners, a grant from the Commonwealth Financing Authority, and a low interest loan through the Butler County Infrastructure Bank, the project’s construction came together at an ideal time where construction at Sippel Reservoir Park and development on the western side of 19 have facilitated a broader project that ties together nearly all properties, making the corridor safer and minimizing the need for additional traffic signals on the immediate corridor. The Township’s Public Works Department performed much of the work in installing and completing planned trail connections on Tollgate Road and within Sippel Reservoir Park to the Harmony Trail as well as installation of traffic calming islands on Tollgate School Road. Lastly, a playground and pavement of the parking lot in Sippel Reservoir Park were completed this year, funded in part by a grant from the Pennsylvania Department of Conservation and Natural Resources.

The 2023 Operational (“General Fund”) Budget and Capital Improvements Plan focus on routine maintenance and purchases as well as maintaining the momentum and completion of road infrastructure and park projects while beginning important projects. The Township has advanced committed projects otherwise delayed by supply chain and associated issues coming out of the pandemic. Therefore, the proposed budgets anticipate the expenditure of unassigned fund balances and reserves that have accumulated partly due to those delays and funds assigned for special purposes such as the Township’s recreation, traffic impact, and incentive zoning fees.

The anticipated completion of the Northgate Light Project as well as the balance of infrastructure projects completed in 2022 have finalized the major improvement projects set forth in the Township’s 2017 Capital Improvements Projects. Therefore, we look to 2023 as a year of assessing and planning for future needs and maintenance. The planning process will include outreach to neighborhoods, residents, and businesses as we look to update the Township’s 2017 Comprehensive Plan including the Capital Improvements Plan.

We look forward to 2023 as a year of maintaining the momentum of both projects and planning efforts and programs, including cooperation with the Jackson Township Community Development Corporation to provide for sponsorship of park furniture and infrastructure. Such cooperation and additional grant funding allow us to plan for the construction of a concession stand and restrooms at Sippel Reservoir Park, storm water



improvements associated with the Park, and completion of the remaining reservoir as a two acre fishing pond.

As we move into a maintenance rather than a rebuilding phase for much of our existing infrastructure, the Township will also look to plan the funding of projects such as the a realignment of the southernmost portion of Pattison Street Extension (“Devil’s Elbow”), given additional funding opportunities and needs, and cooperation with the Jackson Municipal Authority to garner funding and plan the construction of waterlines in areas of the Township in need, namely the Franklin Road corridor.

Despite cost increases and delays that both the public and private sectors have experienced, the Township is excited to deliver a budget that maintains the momentum of safety and recreation related projects while maintaining fund balances that are sufficient to cover unforeseen expenses without the need for tax increases. We are also excited to continue cooperation and work with our neighbors on storm water projects and planning which impact us regionally and to focus on engaging in dialogue throughout 2023 to thoughtfully plan for and address the phase of needed road and infrastructure improvements.

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 2022 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 2.5 mills of the total 9.25 mills of real estate tax imposed, for appropriation to and use by the Harmony Fire District, having raised the dedicated millage rate from 1.5 mills in 2022.
- 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 associated with Road Equipment as well, which is the case for the 2023 fiscal year.
- 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. The Township, as a local government, has also recently received approximately \$440,000 over the 2021-2022 fiscal years. Those funds have helped to offset inflationary impacts on routine expenses as well as capital purchases to allow the Township to maintain planned and needed levels of service and capital improvements.

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 2023 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 first 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. The 2022, the Township retired debt service for design costs for the engineering of the reconfiguration of Magill Road and SR 68 with Hartmann Road are due as well as three year debt service for the purchase of two police vehicles. Lastly, \$200,000 in impact fees, due for the advancement of funds for the construction of the Jo Deener and Tomlinson Drive realignment and signalization were also retired.

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. Given project delays, the receipt of nearly \$447,000 total over years 2021 and 2022 of American Rescue Plan Act Funds, and increased revenues from namely residential development, a surplus of unassigned fund balance accumulated over the 2022 year and is further expected in 2023. Therefore, 1.4 million in funding is appropriated to the Capital Reserve Fund from the General Fund to fund the Township's Capital Improvements Program. When discounting this appropriation, the operational line items of the budget leave the fund revenues approximately \$623,000 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	\$2,669,303		\$27,000	\$190,000	\$57,000		\$5,000					\$2,948,303
Interest	\$2,500	\$75	\$50	\$40	\$50	\$300	\$800	\$35	\$200	\$60	\$60	\$4,170
Intergov. Revenues	\$416,439					\$200,000	\$200,000					\$816,439
Departmental Earnings	\$546,225											\$546,225
Host Municipality/Franchise	\$681,000											\$681,000
Grants							\$1,594,065					\$1,594,065
Miscellaneous							\$11,500					\$11,500
Interfund Transfers	\$29,000						\$1,734,045					
Impact Fees and Contributions		\$83,800					\$200,000	\$2,000	\$152,000	\$65,586	\$58,862	\$562,248
General Long Term Debt							\$250,000					\$250,000
Total Revenues	\$4,344,467	\$83,875	\$27,050	\$190,040	\$57,050	\$200,300	\$3,995,410	\$2,035	\$152,200	\$65,646	\$58,922	\$7,413,950
Expenditures:												
Board of Supervisors Administration/Community Development	\$10,900											\$10,900
Tax Collection	\$55,000											\$55,000
Legal Fees	\$25,000											\$25,000
Engineering	\$60,000						\$80,000			\$102,000		\$242,000
Insurance (excluding health insurance)	\$102,000											\$102,000
Police	\$1,355,466						\$90,000					\$1,445,466
Harmony Fire District	\$45,000											\$45,000
Road Department (Including Infrastructure Maintenance)	\$689,110				\$38,500	\$145,000	\$18,000					\$890,610
Capital Reserve Fund Appropriation	\$1,400,000											

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)
Capital Expenditures						\$150,000	\$3,734,045					\$3,884,045
Debt Service	\$138,000	\$10,000			\$33,740		\$427,244					\$608,983
Pension (Uniform and NonUniform)	\$168,819											\$168,819
Employer Paid Taxes	\$124,091											\$124,091
Miscellaneous Expenditures	\$90,950			\$192,000								\$282,950
Interfund Transfers		\$9,045	\$25,000					\$4,000	\$325,000			
Total Expenditures	\$5,095,867	\$19,045	\$25,000	\$192,000	\$72,240	\$295,000	\$4,349,289	\$4,000	\$325,000	\$102,000	\$0	\$8,716,395
Revenue vs. Expenditures	-\$751,400	\$64,830	\$2,050	-\$1,960	-\$15,190	-\$94,700	-\$353,879	-\$1,965	-\$172,800	-\$36,354	\$58,922	-\$1,302,445
Balance from Prior Years	\$1,521,212	\$132,780	\$37,103	\$2,739	\$63,014	\$145,861	\$810,167	\$38,921	\$207,057	\$38,017	\$208,449	\$3,205,320
Final Balance, 2023	\$769,812	\$197,610	\$39,153	\$779	\$47,824	\$51,161	\$456,288	\$36,956	\$34,257	\$1,663	\$267,371	\$1,902,875

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. The Spring Valley Plan Phase 2, consisting of quads, was completed in 2022. Additional such units and townhouses are expected in 2023 to supplement single family detached housing. While grant funding and private contributions vary (the large number of private contributions in 2018 primarily relate to developer deposits of funding for improvements to Tollgate School Road), the consistency of growth has made revenue sources more predictable. The starkest increase was seen in “other taxes,” namely due to increases in transfer tax and earned income tax. While 2020 showed a slight decrease due to the waiver of the business flat tax as well as a slight decrease in earned income tax, continued annual increases within this category are expected for the indefinite future as the Township gains new residents and businesses and sales activity increases.

Jackson Township Annual Audit: Revenues	2017	2018	2019	2020	2021
Changes for Service	\$513,114	\$468,347	\$699,855	\$816,004	\$ 739,741
Operating Grants and contributions	\$1,048,708	\$640,387	\$1,363,178	\$672,486	\$905,977
Property Tax	\$468,371	\$483,183	\$531,743	\$549,809	\$648,107
Other Taxes	\$1,144,209	\$1,346,239	\$1,830,871	\$1,453,003	\$1,869,603
Licenses/Permit	\$202,230	\$161,564	\$213,859	\$223,053	\$281,387
Fines/Forfeits	\$94,506	\$86,340	\$54,212	\$66,449	\$34,447
Landfill fees	\$514,235	\$529,037	\$541,534	\$575,544	\$632,945
Interests/leases/rent	\$19,280	\$25,363	\$33,005	\$9,041	\$10,008
Private Contributions	\$7,325	\$405,564	\$128,082	\$188,733	\$1,750
Gain(loss) on disposal of fixed assets	\$0	\$3,647	\$70,119	\$10,901	\$0
Other Revenue	\$21,023	\$78,415	\$9,304	\$2,003	\$2,160
Totals	\$4,033,001	\$4,228,086	\$5,475,762	\$4,567,026	\$5,126,125

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. 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:

New Dwelling Units, Permitted through November, 2022		
Plan	Single-Family Detached	Single-Family Attached
Jackson Crossings		
Dutch Creek		
Brookview Farms		
Jackson Ridge		
Walnut Ridge	11	
Jackson Trails		
Foxwood Trails	33	
Seneca Trails	35	18
Spring Valley		
Harmony Place	2	
Trails at Harmony Junction	3	2
Harmony Junction		
Treadstone	4	
Mobile Home (High Acres)	7	
Other	5	
Total	100	20

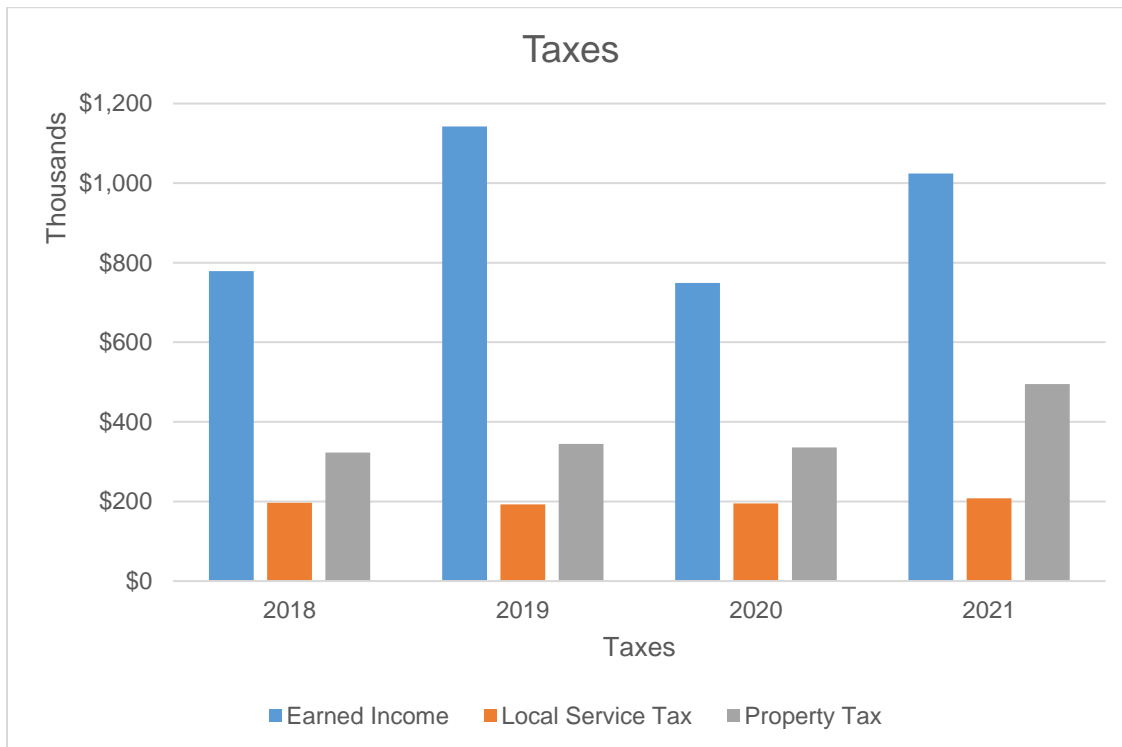
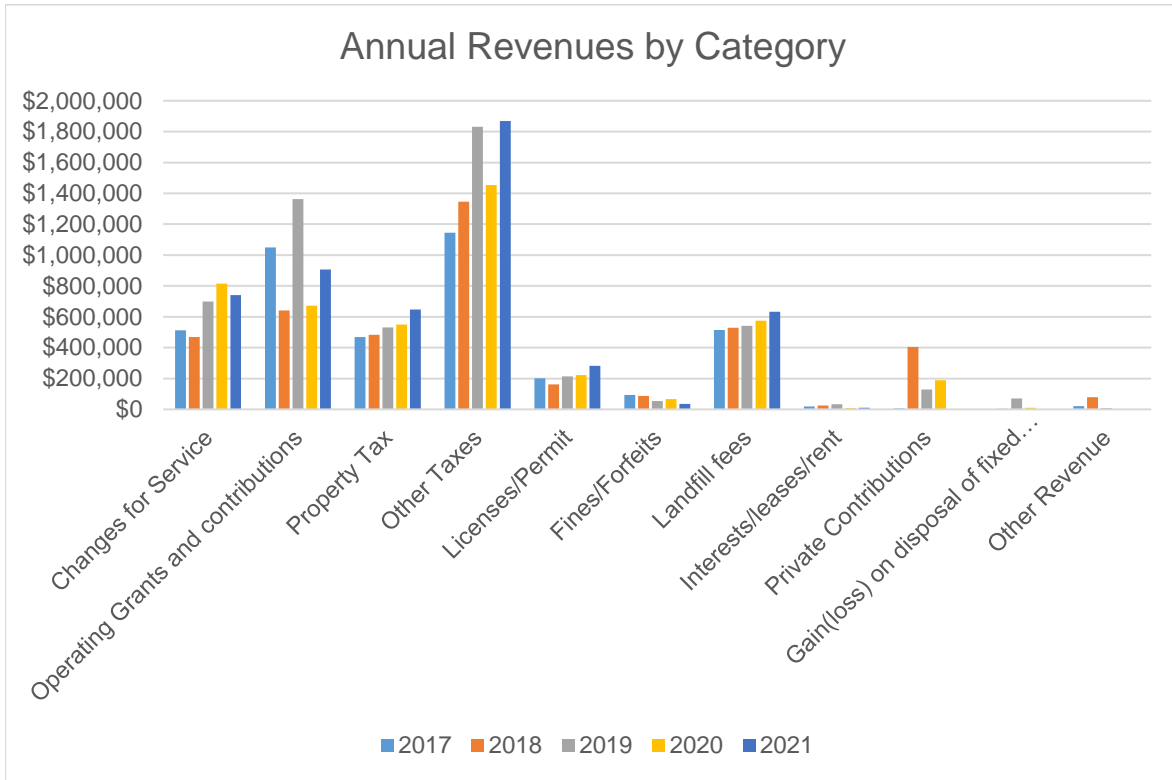
The Township expects significant construction of additional single-family units in the Seneca Trails Plan on Gudekunst Road beginning within the Creekside Plan on Mercer Road. Further details concerning projected construction in plans are included in the Incentive Zoning section of the budget.

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.

Taxes	2018	2019	2020	2021	2022*
Earned Income	\$778,669	\$1,142,517	\$749,172	\$1,023,844	\$1,136,920
Local Service Tax	\$196,479	\$192,935	\$195,334	\$208,032	\$218,034
Property Tax	\$322,737	\$344,404	\$335,856	\$494,708	\$680,384
Transfer Tax	\$360,905	\$378,817	\$464,423	\$598,353	\$754,014

*Through Oct. '22 for Property Tax and adjusted proportionally through year-end for balance of taxes.



Property tax has increased by nearly \$180,000 from 2017 to 2021, with the current value of mill at approximately \$76,000. 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 8.25 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.

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

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. However,

the base of residential sales will predictably increase with continued housing construction in the Township, including sales of existing homes. 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.

Individual Annual Earnings by Income Range

Individual Income	2016	2017	2018	2019	2020	2021
\$30,000-\$50,000	505	474	467	457	494	542
\$50,001-\$100,000	614	635	726	764	802	902
\$100,001-\$200,000	248	254	271	347	394	459
Total	1,367	1,363	1,464	1,568	1,690	1,903

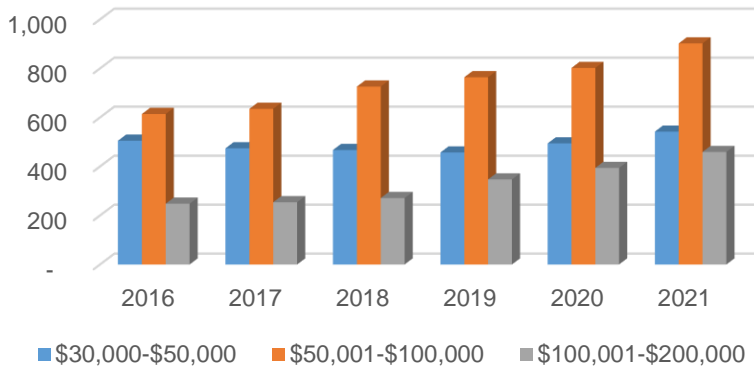
**Earned
Income Tax**

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

Individual Resident Earned Income



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

Individuals Paying Local Service Tax by Employer and Year,

Top Five Employers in 2020

Employer	2016	2017	2018	2019	2020
Seneca Valley School District	509	537	538	527	487
FedEx Ground Package	122	257	271	298	390
UPS Inc	149	144	147	155	175
Sysco Pittsburgh LLC	237	226	183	148	123
The Grove at Harmony	23	125	116	120	110
Total Employees: Top Five Total Employees	1,040	1,289	1,255	1,248	1,285
Total Employee Count for All Employers	2,609	3,029	3,148	3,427	3,526

Source: Berkheimer Associates

Local Service Tax, at \$47 per (\$2 per week minus \$5 retained by the School District), individual employed in the Township, indicates an increase of the equivalent of nearly 900 additional individuals employed in the Township between 2016 and 2020, based on data provided by Berkheimer Associates, the Township's appointed local service tax collector. Only 200

to 300 of those jobs were within the top five to ten employers within the Township, signaling a positive diversification of the local economy. 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. Approximately \$217,000 in collection is expected as of the end of 2022, equaling approximately 4,617 jobs over the course of the year, assuming \$47 per person earning over \$12,000 annually and working 52 weeks out of the calendar year.

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 \$623,000, 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 2023, nearly half million dollars are projected to remain in the Capital Reserve Fund at the end of 2023.

The Township's infrastructure improvements are increasingly funded by developer fees and contributions. Table 2 illustrates the projected collection of such fees in 2023. 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 2022 to 2023, 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 \$1,400,000 in the 2023 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 is assumes nearly 15% in overall increase in health insurance premium for the 2023 year, but has maintained relatively stable rates over the past several years. Overall, recent increases have been manageable. 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 2023 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 - Nov 2022	Nov-Dec, 2022	End of Year	2023 Budget
Business Privilege Tax	\$ 57,746	\$ -	\$ 57,746	\$ 60,000
Per Capita Tax	\$ 20,072	\$ 100	\$ 20,172	\$ 21,000
Real Estate Taxes	\$ 426,369	\$ 9,000	\$ 435,369	\$ 459,369
Earned Income Tax	\$ 947,434	\$ 225,000	\$ 1,172,434	\$ 1,222,434
Local Service Tax	\$ 181,695	\$ 36,000	\$ 217,695	\$ 225,000
Occupational Assessment Tax	\$ 10,148	\$ 750	\$ 10,898	\$ 11,000
Transfer Tax	\$ 628,345	\$ 85,000	\$ 713,345	\$ 625,000
Delinquent Taxes	\$ 21,916	\$ 1,100	\$ 23,016	\$ 20,500
Auto Auction in lieu of Taxes	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
Total Tax Revenue	\$ 2,293,726	\$ 381,950	\$ 2,675,676	\$ 2,669,303

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 \$150,000 or more. 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 in. The Township waived the tax in the 2020 and 2021 calendar and fiscal years, in consideration of the impacts of the pandemic on local businesses. While the Township anticipates resumption of tax collection in 2022, the Board anticipates exemption of all businesses grossing less than \$300,000 annually, and has budgeted revenues accordingly. This has resulted in an expected reduction in the collection of the tax.

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 \$76,000 based on Butler County Assessment totals, based on the value of a mill in the fall of 2022. The conservative estimate accounts for the typical 98% collection rate, and assumes further development throughout 2023.

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 - Nov 2022	Nov-Dec, 2022	End of Year	2023 Budget
Landfill Tipping Fee	\$ 471,864	\$ 152,422	\$ 624,286	\$ 600,000
Cable Franchise	\$ 59,605	\$ 20,000	\$ 79,605	\$ 81,000

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 - Nov 2022	Nov-Dec, 2022	End of Year	2023 Budget
PURTA-Tax	\$ -	\$ 2,200	\$ 2,200	\$ 2,200
Alcoholic Beverage Licenses	\$ 600	\$ -	\$ 600	\$ 600
School Resource Officer	\$ 188,210	\$ 48,000	\$ 236,210	\$ 207,445
State Pension Aid	\$ 139,872	\$ -	\$ 139,872	\$ 139,872
Foreign Fire Aid	\$ 45,002	\$ -	\$ 45,002	\$ 45,000
Butler Transit Authority/PennDot Park and Ride	\$ 17,500		\$ 17,500	\$ 21,322
Total Intergovernmental Revenues	\$ 391,184	\$ 50,200	\$ 441,384	\$ 416,439

* Park and Ride PennDot funds were included under reimbursement for current year expenditures

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.

The School Resource Officer contribution by the Seneca Valley School District will equal 68.47% 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. The higher amount of payments collected for SRO services in 2022 were due to invoicing from the 2021 year and payment in the 2022 fiscal year. Pension Aid is budgeted to increase in accordance with the units based on participating

employees and the 2023 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 - Nov 2022	Nov-Dec, 2022	End of Year	2023 Budget
Alarm Permits	\$ 2,540	\$ -	\$ 2,540	\$ 2,500
Police Reports	\$ 775	\$ 150	\$ 925	\$ 925
Fines	\$ 17,072	\$ 3,400	\$ 20,472	\$ 19,800
Police Grant Revenue	\$ 1,579	\$ -	\$ 1,579	\$ 1,600
Overweight Permit	\$ 1,000	\$ -	\$ 1,000	\$ 1,200
Driveway Permits	\$ 1,035	\$ -	\$ 1,035	\$ 1,000
Street Opening/Degradation Fees	\$ 4,939	\$ 4,400	\$ 9,339	\$ 10,000
Grading Permit	\$ 14,595	\$ 2,000	\$ 16,595	\$ 15,000
Building Permits	\$ 76,770	\$ 19,000	\$ 95,770	\$ 90,000
Sewage Permits-Admin	\$ 368	\$ 600	\$ 968	\$ 1,000
Occupancy and Use Permits	\$ 5,425	\$ 1,000	\$ 6,425	\$ 6,000
No Lien Letters	\$ 3,060	\$ 300	\$ 3,360	\$ 3,200
Permits-Contracted Services	\$ 278,032	\$ 62,470	\$ 340,502	\$ 303,700
Subdivision Fees	\$ 76,810	\$ 2,500	\$ 79,310	\$ 68,000
Zoning Hearing Board Fees	\$ 300	\$ -	\$ 300	\$ 300
Police-Contracted Services	\$ 12,315	\$ 1,500	\$ 13,815	\$ 12,000
Public Works Contracted Services	\$ 10,269	\$ -	\$ 10,269	\$ 10,000
Total Department Revenues	\$ 506,883	\$ 97,320	\$ 604,203	\$ 546,225

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 - Nov 2022	Nov-Dec, 2022	End of Year	2023 Budget
Reimbursement of Current Year Expenditures	\$ 9,575	\$ -	\$ 9,575	\$ -
Reimbursement of Prior Year Expenditures	\$ 2,144	\$ -	\$ 2,144	\$ -
Interest	\$ 2,338	\$ 500	\$ 2,838	\$ 2,500
Grant	\$ 223,000	\$ -	\$ 223,000	
Transfer from Hydrant Fund/Canine Fund	\$ -	\$ 40,000	\$ 40,000	\$ 29,000
Total	\$ 237,057	\$ 40,500	\$ 277,557	\$ 31,500

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 2023 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 - Nov 2022	Nov-Dec, 2022	End of Year	2023 Budget
Meetings and Conferences	\$ 1,836	\$ 1,100	\$ 2,936	\$ 4,700
Compensation	\$ 4,541	\$ 1,514	\$ 6,055	\$ 6,200
Total Board of Supervisors	\$ 6,378	\$ 2,614	\$ 8,992	\$ 10,900

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, Planner/Project Manager, Assistant to the Township Manager, 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. The 2023 salaries assume addition of a part time receptionist position. 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 - Nov 2022	Nov-Dec, 2022	End of Year	2023 Budget
Insurance/Benefits-Admin	\$ 54,501	\$ 10,900	\$ 65,401	\$ 73,536
Salary	\$ 213,166	\$ 38,757	\$ 251,923	\$ 322,295
Advertising	\$ 1,881	\$ 600	\$ 2,481	\$ 2,500
Bonding-Admin	\$ 716	\$ -	\$ 716	\$ 800
Third Party Reimbursable	\$ 278,837	\$ 57,111	\$ 335,949	\$ 304,000
Contracted Services Nonreimburs	\$ 49,078	\$ 10,249	\$ 59,327	\$ 47,000
Auditing and Accounting	\$ 23,680	\$ 320	\$ 24,000	\$ 15,000
Conferences	\$ 8,722	\$ 778	\$ 9,500	\$ 9,500
Printing and Postage	\$ 7,702	\$ 1,578	\$ 9,280	\$ 12,000
Office Supplies	\$ 9,919	\$ 2,032	\$ 11,950	\$ 11,900
Utilites-Admin	\$ 26,713	\$ 5,471	\$ 32,184	\$ 33,000
Total Administration	\$ 674,914	\$ 141,940	\$ 737,910	\$ 831,531

Road Department

Road Department General Fund expenses are projected to remain similar to the 2022 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 from 2022 are due to the vacancy of the Lead Operator position throughout most of the 2022 year.

As the Township continues to develop and maintain its park system, beginning with Sippel Reservoir Park and including improvements to Porter's Cove, a line item for Parks and Recreation maintenance were also included in the 2023 Budget.

Road Department	Jan - Nov 2022	Nov-Dec, 2022	End of Year	2023 Budget
Contracted Services - Non Reimb	\$ 71,835	\$ 8,165	\$ 80,000	\$ 60,000
Insurances/Benefits	\$ 32,604.30	\$ 6,677.99	\$ 39,282.29	\$ 44,589.60
Road Crew Wages	\$ 186,349.76	\$ 33,881.77	\$220,231.53	\$ 298,720.00
Overtime	\$ 9,497.35	\$ 4,502.65	\$ 14,000.00	\$ 15,000.00
Clothing and Uniform	\$ 4,683.00	\$ 817.00	\$ 5,500.00	\$ 8,000.00
Dues and Subscriptions	\$ 1,342.00	\$ 258.00	\$ 1,600.00	\$ 1,800.00
Small Tools, Supplies & Equipment	\$ 37,407.98	\$ 7,661.88	\$ 45,069.86	\$ 43,000.00
Operating Supplies	\$ 25,113.99	\$ 5,143.83	\$ 30,257.82	\$ 28,000.00
Utitlites-RD	\$ 2,245.64	\$ 459.95	\$ 2,705.59	\$ 3,000.00
Vehicle Fuel	\$ 6,746.28	\$ 1,381.77	\$ 8,128.05	\$ 9,000.00
Vehicle Repair	\$ 28,233.36	\$ 1,381.77	\$ 34,016.10	\$ 31,000.00
Anti-Skid	\$ -		\$ -	\$ 4,000.00
Storm Sewers	\$ 5,400.00	\$ 1,106.02	\$ 6,506.02	\$ 7,000.00
Signage	\$ 25,255.17	\$ 1,244.83	\$ 26,500.00	\$ 12,000.00
Road Repairs	\$ 43,984.58	\$ 9,008.89	\$ 52,993.47	\$ 50,000.00
Parks and Recreation	\$ 35,709	\$ 4,291	\$ 40,000	\$ 35,000
Total Road Department	\$ 516,407	\$ 85,983	\$ 606,791	\$ 650,110

Police Department

Overall increases to 2022 expenditures within the Police Department are related to routine salary increases based on the Township's collective bargaining agreement, addition of a full time officer and consideration of an officer hired as a school resource officer in 2022. 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. 2023 is the final year of a five-year collective bargaining agreement with the Jackson Township Police Association and includes a three 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 - Nov 2022	Nov-Dec, 2022	End of Year	2023 Budget
Insurance/Benefits	\$ 134,803	\$ 23,414	\$ 158,217	\$ 178,758
Police Chief and Clerk Salary	\$ 128,244	\$ 23,317	\$ 151,561	\$ 156,108
Police Wages	\$ 589,140	\$ 125,222	\$ 698,362	\$ 849,599
Police Overtime	\$ 23,551	\$ 4,282	\$ 27,833	\$ 26,000
Police Clothing and Uniforms	\$ 18,048	\$ 952	\$ 19,000	\$ 17,000
Police contracted Services	\$ 11,882	\$ 2,423	\$ 14,305	\$ 15,000
Dues and Subscriptions-PD	\$ 13,740	\$ 2,814	\$ 16,554	\$ 15,500
Office Supplies and Equipment	\$ 37,212	\$ 2,788	\$ 40,000	\$ 33,000
Printing and Postage	\$ 120	\$ 80	\$ 200	\$ 200
Utilities-Police	\$ 5,128	\$ 1,050	\$ 6,179	\$ 6,300
Vehicle fuel-PD	\$ 25,835	\$ 5,291	\$ 31,126	\$ 33,000
Vehicle repair-PD	\$ 26,291	\$ 5,385	\$ 31,676	\$ 25,000
Total Police Department	\$ 1,013,994	\$ 197,020	\$ 1,195,014	\$ 1,355,466

Legal and Engineering

Legal and Engineering	Jan - Nov 2022	Nov-Dec, 2022	End of Year	2023 Budget
Legal/Solicitor	\$ 16,330	\$ 3,345	\$ 19,675	\$ 25,000
Engineer	\$ 60,957	\$ 12,485	\$ 73,443	\$ 60,000
Total Legal and Engineering	\$ 77,287	\$ 15,830	\$ 93,117	\$ 85,000

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 - Nov 2022	Nov-Dec, 2022	End of Year	2023 Budget
County (Delinquent Taxes)	\$ 2,416	\$ 284	\$ 2,700	\$ 3,000
EIT/LST Commission	\$ 18,545	\$ 1,455	\$ 20,000	\$ 23,000
Real Estate Tax Collector	\$ 26,020	\$ 980	\$ 27,000	\$ 29,000
Total Tax collection	\$ 46,981	\$ 2,719	\$ 49,700	\$ 55,000

Insurances

Insurances	Jan - Nov 2022	Nov-Dec, 2022	End of Year	2023 Budget
General Liability	\$ 74,671	\$ 15,294	\$ 89,965	\$ 93,000
Vehicle				
Workers Compensation				
Fire Dept. Workers Comp	\$ 8,851	\$ -	\$ 8,851	\$ 9,000
Total Insurances	\$ 83,522.00	\$ 15,294.06	\$ 98,816.06	\$102,000.00

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 2023 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 - Nov 2022	Nov-Dec, 2022	End of Year	2023 Budget
Donation to BTA	\$ 15,000	\$ -	\$ 15,000	\$ -
Traffic Signal Maintenance	\$ 7,961	\$ 1,630	\$ 9,591	\$ 11,000
Traffic Signal Electric	\$ 6,626	\$ 1,357	\$ 9,000	\$ 9,000
Fire Hydrant Service-PAWC	\$ 14,298	\$ 2,929	\$ 17,227	\$ 19,000
Total Infrastructure and Maintenance	\$ 43,885	\$ 5,916	\$ 50,818	\$ 39,000

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.

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. The Township advanced the typical \$7,500 payment in the 2022 calendar year, but within the new fiscal year of the Transit Authority. Therefore, no additional donation is necessary in 2023.

Miscellaneous Expenditures

Misc. Expenses	Jan - Nov 2022	Nov-Dec, 2022	End of Year	2023 Budget
Pension MMO	\$ 158,813	\$ -	\$ 158,813	\$ 168,819
Foreign Fire to Harmony FD	\$ 45,002	\$ -	\$ 45,002	\$ 45,000
Employer Paid Taxes	\$ 92,331	\$ 16,787	\$ 109,119	\$ 124,091
Debt Service	\$ 115,091	\$ 22,909	\$ 138,000	\$ 138,000
Transfer to Cap Reserve	\$ -	\$ 820,000	\$ 820,000	\$ 1,400,000
Bank Fees	\$ 645	\$ 168	\$ 812	\$ 950
Library, Park, CDC Contributions	\$ 10,000	\$ 10,000	\$ 20,000	\$ 90,000
Total Misc. Expenses	\$ 421,881	\$ 869,864	\$ 1,291,745	\$ 1,966,860

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 2022. The MMO required for the Police Pension, stipulated by Act 600, is determined by a biannual actuarial report. While the current funding level of the Township's Police Pension is healthy (net position as a percentage of total pension liability at 81.9%), the addition of officers as the Township grows increases pension liability as well as the MMO. State funding is expected to cover all but approximately \$29,000 of required MMO for both the Township and Nonuniformed or administrative pensions. The nonuniformed plan is a defined contribution plan to which the Township contributes \$3,500 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 \$1,400,000 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, bolstered by American Rescue Plan Act ("ARPA") funds. Recent changes in funding rules have allowed the Township to use the funds broadly to replace lost revenue due to the pandemic.

FICA and PA Unemployment Compensation (UC) Tax for all Township employees are budgeted as a separate line item within the Budget and based on budgeted wages for 2023. The UC Tax is based upon the Township's contribution rate to the first \$10,000 of each employee's gross wages.

Donations to the Zelianople Park and the Jackson Township Community Development Corporation have been included with the former Zelianople Library donation line item. Budgeted donations are as follows:

- Zelianople Library: \$10,000
- Zelianople 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): \$47,500. 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 projected fund balance of approximately \$ 765,000 remaining at the end of the 2023 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 along with a robust seal coating program designed to save unit costs and protect and extend the life of recently surfaced roads. 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 2023 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.

Budget Table 2: Projected Impact Fees

Plans	Permits		Incentive Zoning		Total	Traffic Impact Fee		District	Total South	Total North
	Single Family	Quad/ Townhouse/ Apt	Single Family	Quad/ Townhouse /Apt		Single Family	Quad/ Townhouse/ Apt	Service Area		
Walnut Ridge	7		\$ 250		\$ 1,750	\$ 1,198		South	\$ 8,386	
Seneca Trails	35		\$ 500		\$ 17,500	\$ 1,264		South	\$ 44,240	
Foxwood Trails	14		\$ 500		\$ 7,000	\$ 1,233		North		\$ 17,262
Trails at Harmony Junction	25		\$ 750		\$ 18,750	\$ 1,264		North		\$ 31,600
Creekside Plan		25		\$ 400	\$ 10,000		\$ 740	North		\$ 10,000
Woodland Reserve		24		\$ 400	\$ 9,600		\$ 540	South	\$ 12,960	
Frydrych Apt. Building		48		\$ 400	\$ 19,200			N/A		
Total	81	49			\$ 83,800				\$ 65,586	\$ 58,862

Approximately \$83,800 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.

\$65,586 are expected in revenues in the Southern Service Area. Those funds are budgeted to be coupled with existing reserves to begin engineering and property acquisition for the “Devil’s Elbow” realignment of Pattison Street Extension.

\$58,862 in revenues are projected within the Northern Service Area. No project expenditures are programmed for 2023, leaving an estimated \$267,371 on the Fund.

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 \$152,000 in revenues is projected in 2023, assuming the 130 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 Phases 2 and 3 of Sippel Reservoir Park, funded by the Pennsylvania Department of Natural Resources. \$325,000 is appropriated as to the Capital Reserve Fund for applicable projects.

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. \$27,000 is anticipated as revenue and is budgeted to be

transferred to the General Fund for hydrant maintenance, leaving \$39,153 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 \$76,000 in 2023 and be collected at a rate of 98%, income is projected to be \$57,000.

The following is budgeted from the Highway/Road Equipment Fund

1. \$38,500 toward purchase of 2023 F150 Truck to supplement Public Works Department activities.
2. \$33,740 for the second of a five-year debt service for purchase of 10-ton Peterbilt Truck.

Budgeted expenditures will leave a projected \$47,824 in the Road Equipment Fund at the end of 2022.

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 \$ 180,000 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 1,800 tons of salt are projected to be purchased at \$79.05 per ton, up from \$63.36 per ton. The Township may use up to around 2,240 tons of salt in a winter season, but has budgeted for 2023 in consideration of substantial salt reserves remaining from the prior season.

Canine Fund

The Canine Fund was established to receive donations for the care, training, and wages associated with the Police Department K-9. \$4,000 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 2023, leaving \$36,956.

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 2023 Capital Improvements Plan. \$456,288 is projected to remain in the Capital Reserve Fund at the end of 2023 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	\$5,000		\$57,000					\$27,000	\$190,000		\$279,000
2	Impact Fees				\$152,000	\$83,800	\$58,862	\$65,586				\$360,248
3	Interfund Transfer-General Fund	\$1,400,000										
4	Interfund Transfer-Rec Fees	\$325,000										
5	Interfund Transfer-Incentive Zoning	\$9,045										
6	Act 13 Gas Well Fees	\$200,000										\$200,000
7	Debt Proceeds-Whitney Drive	\$250,000										\$250,000
8	Grant- Multi-Modal Northgate Light	\$1,080,065										\$1,080,065
9	Grant- DCNR - Reservoir Park	\$284,000										\$284,000
10	Grant - Low Volume Road Funds	\$80,000										\$80,000
11	Grant - County Grant Funds Evergreen Mill Vertical Realignment	\$150,000										\$150,000
12	Private Contribution - Union Realty	\$200,000										\$200,000
13	Interest	\$800	\$300	\$50	\$200	\$75	\$60	\$60	\$50	\$40	\$35	\$1,670
14	Private Contributions										\$2,000	\$2,000
15	Royalties	\$4,000										\$4,000



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)
16	Seneca Valley - SRO Vehicle Contribution	\$7,500										\$7,500
17	Highway Aid Funding		\$200,000									\$200,000
	Total	\$3,995,410	\$200,300	\$57,050	\$152,200	\$83,875	\$58,922	\$65,646	\$27,050	\$190,040	\$2,035	\$3,098,483
Project Number	Expenditures											
1	2023 Seal Coating	\$190,000	\$150,000									\$340,000
2	2023 Road Paving, Maintenance, and Safety	\$568,000										\$568,000
3	Property Acquisition - Trail	\$92,000										\$92,000
4	Property Acquisition - Northgate Light Project	\$120,000										\$120,000
5	Property Acquisition - Lutz and Zehner Property	\$9,045										\$9,045
6	Construction - Northgate Light Project	\$2,200,000										\$2,200,000
7	Engineering/Planning	\$80,000										\$80,000
8	Road Equipment	\$18,000		\$38,500								\$56,500
9	Recreation Projects	\$380,000										
10	Police Vehicle	\$90,000										\$90,000
11	Debt Service	\$427,244		\$33,740		\$10,000		\$0				\$470,983
12	Interfund Transfer to General Fund								\$25,000		\$4,000	
13	Interfund Transfer to Capital Reserve				\$325,000	\$9,045						
14	Road Salt		\$145,000									\$145,000
15	Harmony Fire District									\$192,000		\$192,000

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)
16	Evergreen Mill Vertical Realignment	\$175,000										\$175,000
17	Pattison Street Realignment							\$102,000				\$102,000
Total		\$4,349,289	\$295,000	\$72,240	\$325,000	\$19,045	\$0	\$102,000	\$25,000	\$192,000	\$4,000	\$4,640,528
Revenues vs. Expenditures		-\$353,879	-\$94,700	-\$15,190	-\$172,800	\$64,830	\$58,922	-\$36,354	\$2,050	-\$1,960	-\$1,965	\$1,542,045
Beginning Balance:		\$810,167	\$145,861	\$63,014	\$207,057	\$132,780	\$208,449	\$38,017	\$37,103	\$2,739	\$38,921	\$1,645,187
Ending Balance:		\$456,288	\$51,161	\$47,824	\$34,257	\$197,610	\$267,371	\$1,663	\$39,153	\$779	\$36,956	\$1,096,107

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 fee-in-lieu of land dedication funds to be used for park grant match and trail property acquisition.
- 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- Whitney Drive. 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.
- 8 Grant- Multi-Modal Northgate Light. The Township received a multi-modal grant from the Commonwealth Financing Authority for construction of traffic light, turning lanes, adjoining road network, and pedestrian bridge over Scholar's Run to extend pedestrian and bicycle access to commercial activity on the east and west sides of SR 19 at the Northgate Plaza entrance. The balance of grant draw remaining is budgeted as revenue in 2023.
- 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 Grant - County Low Volume Road. Anticipated funding through Butler County Conservation District for culvert replacement on Hartzell Road.
- 11 Grant- County Funding, Evergreen Mill Road. The Township will seek available county funds to provide for approximately 35% of the projected costs (including in-house labor and equipment use) of either raising portions of Evergreen Mill Road (nearest Hartmann and Mercer Road intersections) out of the flood level or obtaining an emergency route connecting to Nickle Road.

- 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 Wesbanco accounts.
- 14 Private Contributions. Contributions from private individuals and businesses to the Canine Fund.
- 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 2023 Seal Coating to include Magill, Ridge, Evergreen Mill, Nickle, Jo Deener and Evans Roads along with Perry Way and Shaffer Drive.
- 2 2023 Roads Program

The 2023 Roads Program includes the following roads:

Roads	
Fanker Road Traffic Calming	\$ 100,000
Whitney Drive and Tara Court- Milling and Binder Course	\$ 250,000
Guiderail Installation	\$ 18,000
Swain Hill Drainage	\$ 60,000
Misc. Drainage Improvements	\$ 60,000
Low Volume Road: Hartzell Culvert Replacement	\$ 80,000
Total	\$ 568,000

- 3 Property Acquisition – Trail. This line item involves posting of the just compensation due for trail acquisition of the Park and Ride Trail with the Butler County Prothonotary’s Office.
- 4 Property Acquisition – Northgate Light Project. Funds are programmed for the acquisition of remaining property and storm water easement on the western side of SR 19 to provide for connection of the traffic signal to the Creekside Plaza and a parallel access road serving a planned apartment building and existing plazas and businesses.
- 5 Property Acquisition - Lutz and Zehner Property. Using funds obtained through Incentive Zoning Fees and the value of paving along the frontage of the Spring Valley Plan on Zehner School Road, the Township anticipates acquisition of a property located at Zehner School and Lutz Roads which will allow for the future alignment of a plus intersection for Lutz, Gudekunst, and Zehner School Roads.
- 6 Construction - Northgate Light Project. Completion of construction, begun in 2022, will include a pedestrian bridge at the north end of Sippel Reservoir Park, signalization of the intersection at SR 19 and Northgate Plaza, turning lanes, construction of a ring road to connect Northgate Plaza to Sippel Reservoir Park, and a connector street providing combined access for plazas and businesses on the west side of SR. 19. The budget also includes property acquisition. The Township will continue work to negotiate purchase of properties through which new rights of way are required for the Northgate Light Project and may use funds for just compensation due from eminent domain proceeding where necessary.
- 7 Engineering/Planning. Engineering Costs associated with Capital Projects and development of updated Comprehensive Plan and Capital Improvements Plan.
- 8 Road Equipment. The following road equipment:

Equipment	
Mowing Attachment	\$ 18,000
2023 F150 Truck	\$ 38,500
Total	\$ 56,500

- 9 Recreation Projects. Projects include the completion of Phase 2 of Sippel Reservoir Park, namely a final wearing course on the parking lot, Phase 3 (concession stand and restrooms), and trail connections.
- 10 Police Vehicle. 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.
- 11 Debt Service. (See summary in Table 4, Debt Service)
- 12 Interfund Transfer to General Fund from Hydrant and Canine Funds
- 13 Interfund Transfer to Capital Reserve from Recreation and Incentive Zoning Funds (funding from General Fund is shown separately)
- 14 Road Salt. Road salt purchases for the 2022 to 2023 winter season.
- 15 Harmony Fire District. Dedicated millage appropriation to the Harmony Fire District.
- 16 Evergreen Mill Realignment or Emergency Access as described in the preceding revenue section.
- 17 Pattison Street Realignment. Anticipated to be funded primarily by Traffic Impact and Incentive Zoning fees, the 2023 budget includes engineering, design, permitting, and property acquisition necessary to provide for 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, 2023

Description	Payment Frequency	Payment Amount	Total 2023 Payments	Term	Final Term Year	Original Principal	interest	Fund	Comments
2020 Road Program	Monthly	\$19,482	\$116,894	5 Years	2027	\$1,300,000	2.50%	Capital Reserve	
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	Reimbursed 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.

Table 4 summarizes debt service, leases, and other contractual reimbursements to which the Township is obligated. Payments are budgeted from various funds with total debt service payments for 2023 summarized by account:

Account	Debt Service Total
Capital Reserve	\$427,244
Highway Equipment	\$33,740
Traffic Impact Fee- Northern TSA	\$ -
Traffic Impact Fee- Southern TSA	\$ -

Appendix A: Minimum Municipal Obligation (MMO)

2023 MMO, Police Pension Plan: \$ 144,319
(Assuming 5% employee contribution)

2023 MMO, Municipal Employee Plan: \$ 24,500

TOTAL \$168,819

Projected State Aid: \$139,872

Projected General Fund
Contribution Required \$ 28,947

Appendix B: Tax Levy Resolution for 2023

**OFFICIAL
JACKSON TOWNSHIP
TAX LEVY RESOLUTION
RESOLUTION NO. 22-28**

A RESOLUTION OF THE TOWNSHIP OF JACKSON, County of Butler, Commonwealth of Pennsylvania, fixing the tax rate of the Township for fiscal year 2023.

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 2023:

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 2.500 mills on each dollar of assessed valuation, or the sum of 25.00 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	2.5 mills	25.00 cents
Roadway Machinery	.75 mill	7.50 cents
TOTAL	9.25 mills	92.50 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 15th day of December 2022.

ATTEST

TOWNSHIP OF JACKSON

Chris Rearick, Secretary

Jay Grinnell, Chairman

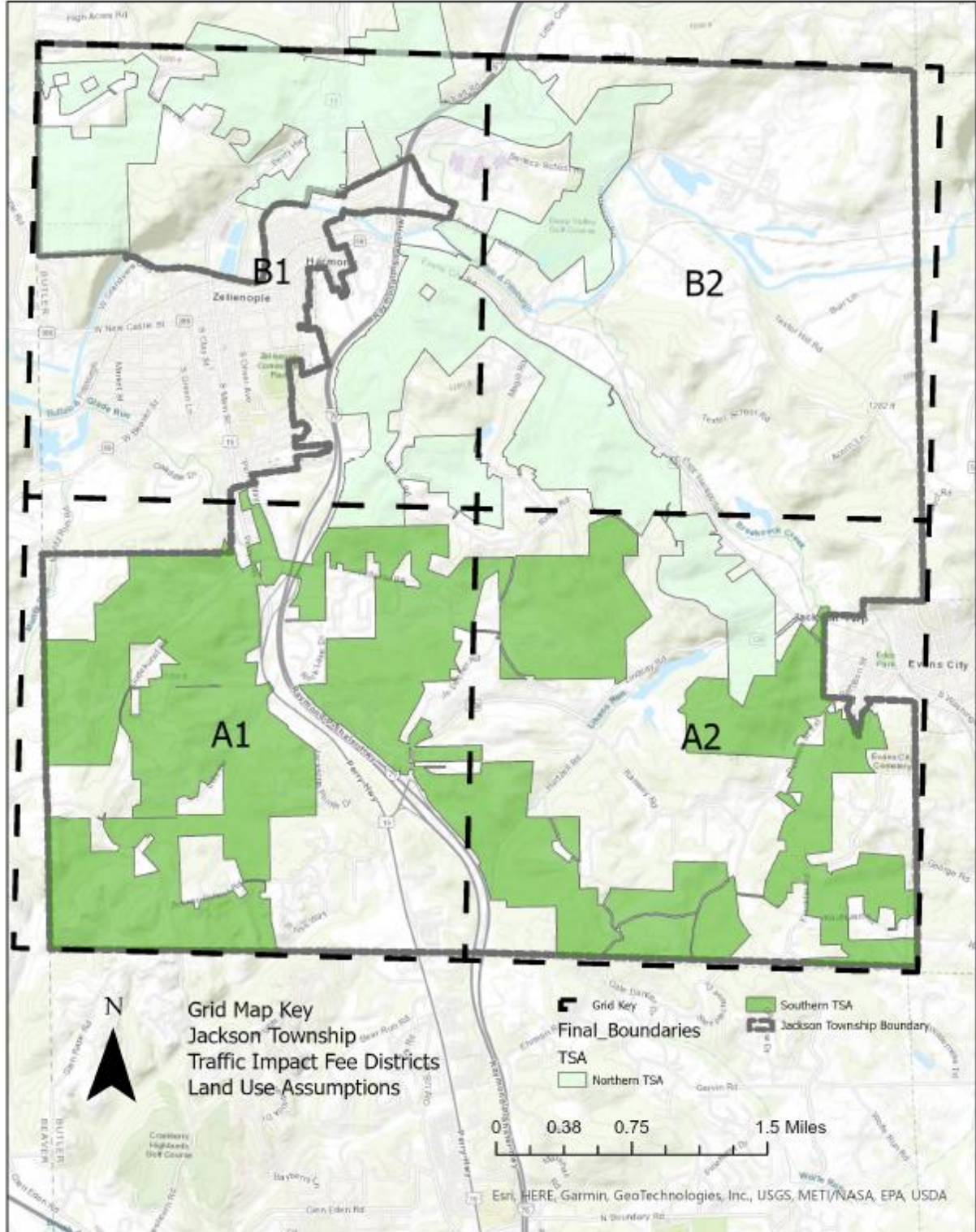
Appendix C: 2023, Beginning of Year Fund Balance Projections

Activity	Category	Capital Reserve	Hydrant Fund	Highway Aid	Road Equipment	Fire Fund	Incentive Zoning	Traffic Impact-North	Traffic Impact-South	Recreation Fees	Canine Fund
Revenues	Projected Balance- End of October	\$418,298	\$76,503	\$145,761	\$62,114	\$939	\$181,780	\$207,865	\$34,423	\$345,817	\$38,921
	Royalties	\$2,000									
	Grant Draws	\$60,000									
	Fees	\$0					\$1,500	\$4,000	\$3,594	\$3,200	
	Misc. Reimbursements										
	Transfers from:										
	General	\$820,000									
	Incentive	\$50,500									
	Recreation	\$142,000									
	Interest	\$300	\$100	\$100						\$40	
	Tax Revenue	\$0	\$500		\$900	\$1,800					
Total Revenues	Total Revenues	\$1,074,800	\$600	\$100	\$900	\$1,800	\$1,500	\$4,000	\$3,594	\$3,240	\$0
Expenses	Expenses:										
	Engineering	\$30,000									
	Debt Service Payments	\$302,931						\$3,416			
	Capital Improvements	\$350,000									

Activity	Category	Capital Reserve	Hydrant Fund	Highway Aid	Road Equipment	Fire Fund	Incentive Zoning	Traffic Impact-North	Traffic Impact-South	Recreation Fees	Canine Fund
	Materials/Aggregates			\$0							
	Transfer out:	\$0									
	General Fund		\$40,000								
	Transfer to Cap Reserve						\$50,500			\$142,000	
	Total Expenses/Transfers Out	\$682,931	\$40,000	\$0	\$0	\$0	\$50,500	\$3,416	\$0	\$142,000	\$0
	Net Income- balance of 2022	\$391,869	-\$39,400	\$100	\$900	\$1,800	-\$49,000	\$584	\$3,594	-\$138,760	\$0
	Beginning Balance 2023	\$810,167	\$37,103	\$145,861	\$63,014	\$2,739	\$132,780	\$208,449	\$38,017	\$207,057	\$38,921

Appendix D: Transportation Service Areas

Excerpted from 2022 Land Use Assumptions Report



Appendix E: Residential Development

Plan Activity Since 2014*

Year Approved	Plan	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	48
2017	Jackson Ridge Phase 1		107	106
2020	Jackson Ridge Phase2		45	44
2019	Foxwood Trails 3 Phases		87	60
2020	Seneca Trails Phase 1		42	40
2020	Seneca Trails Phase 1-Townhomes		30	30
2020	Seneca Trails Phase 2		90	
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	
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	
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		
	TOTAL	525	1108	807

*As of May 2022