



# 2021 Budget Presentation

CALN TOWNSHIP

CHESTER COUNTY

PENNSYLVANIA



# 2021 Budget Highlights

- No Real Estate Tax Increase
- Slight Increase in Certain Light Districts to Meet Increases in PECO Costs
- \$18 Residential Sewer Fee Increase
  - Bimonthly \$75-\$78
- \$1.50 Flat Rate Increase Monthly for Commercial Users
  - \$56.92-\$58.42 Monthly
- .48 Cents Increase in Monthly Commercial Consumption
  - \$6.50-\$6.98 per thousand gallon monthly usage

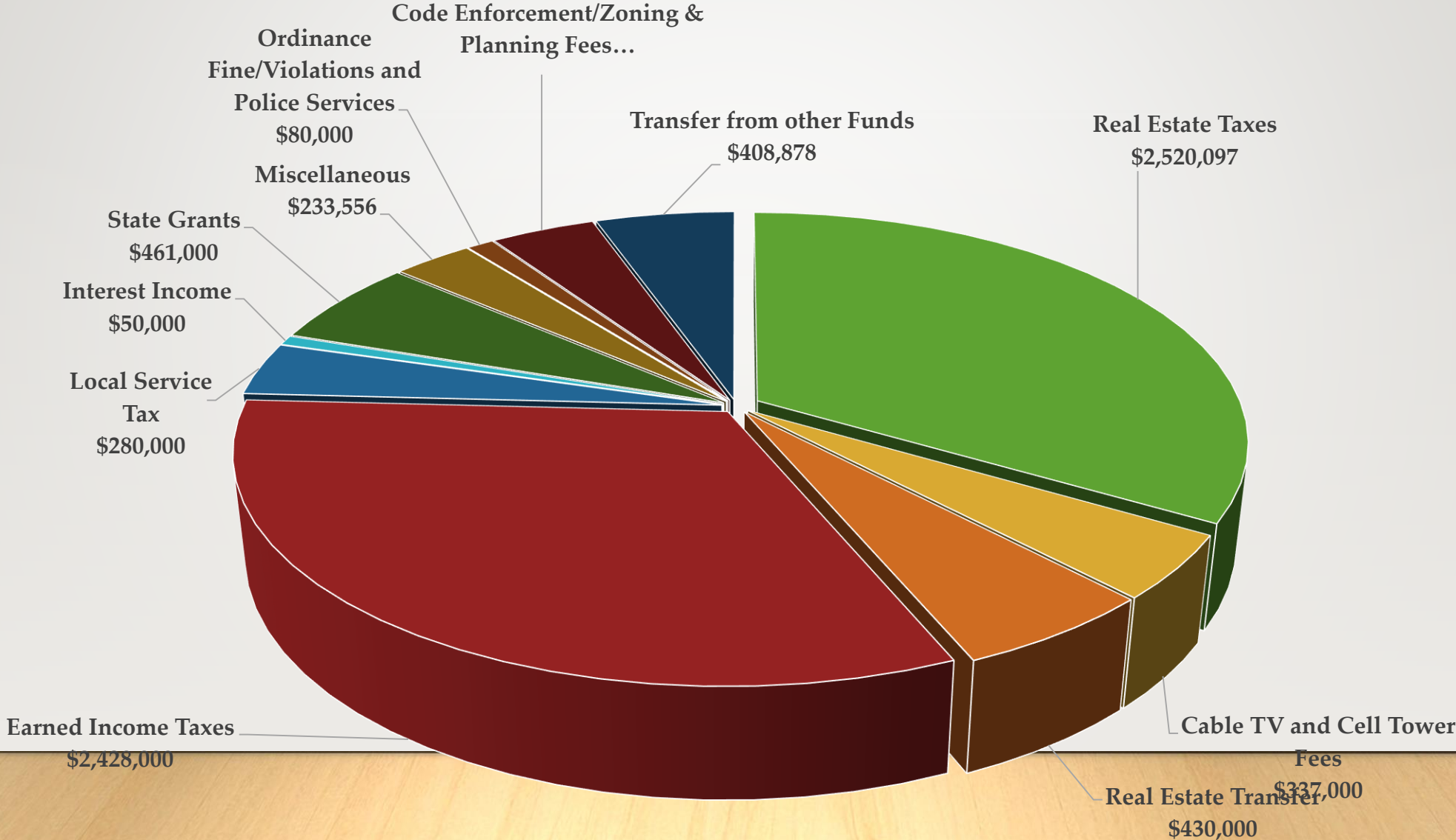
# 2021 Anticipated Revenues/Expenditures

- Total Budgets for the Following Funds
  - General \$7,536,031
  - Fire \$441,690
  - Golf \$629,269
  - Equipment \$260,772
  - Solid Waste \$1,462,202

# 2021 Anticipated General Fund Revenues

|  | 2021 Proposed Budget                                    |           |  |
|--|---|-----------|--|
|  | <b>General Fund Revenues</b>                            |           |  |
|  |   |           |  |
|  |   |           |  |
|  | <b>Real Estate Taxes</b>                                | 2,520,097 |  |
|  | <b>Cable TV and Cell Tower fees</b>                     | 337,000   |  |
|  | <b>Real Estate Transfer</b>                             | 430,000   |  |
|  | <b>Earned Income Taxes</b>                              | 2,428,000 |  |
|  | <b>Local Services Tax</b>                               | 280,000   |  |
|  | <b>Interest income</b>                                  | 50,000    |  |
|  | <b>State Grants</b>                                     | 461,000   |  |
|  | <b>Miscellaneous</b>                                    | 233,556   |  |
|  | <b>Ordinance Fine Violation and<br/>Police Services</b> | 80,000    |  |
|  | <b>Code Enforcement/Zoning &amp;<br/>Planning Fees</b>  | 307,500   |  |
|  | <b>Transfers from Other Funds</b>                       | 408,878   |  |
|  |   | 7,536,031 |  |

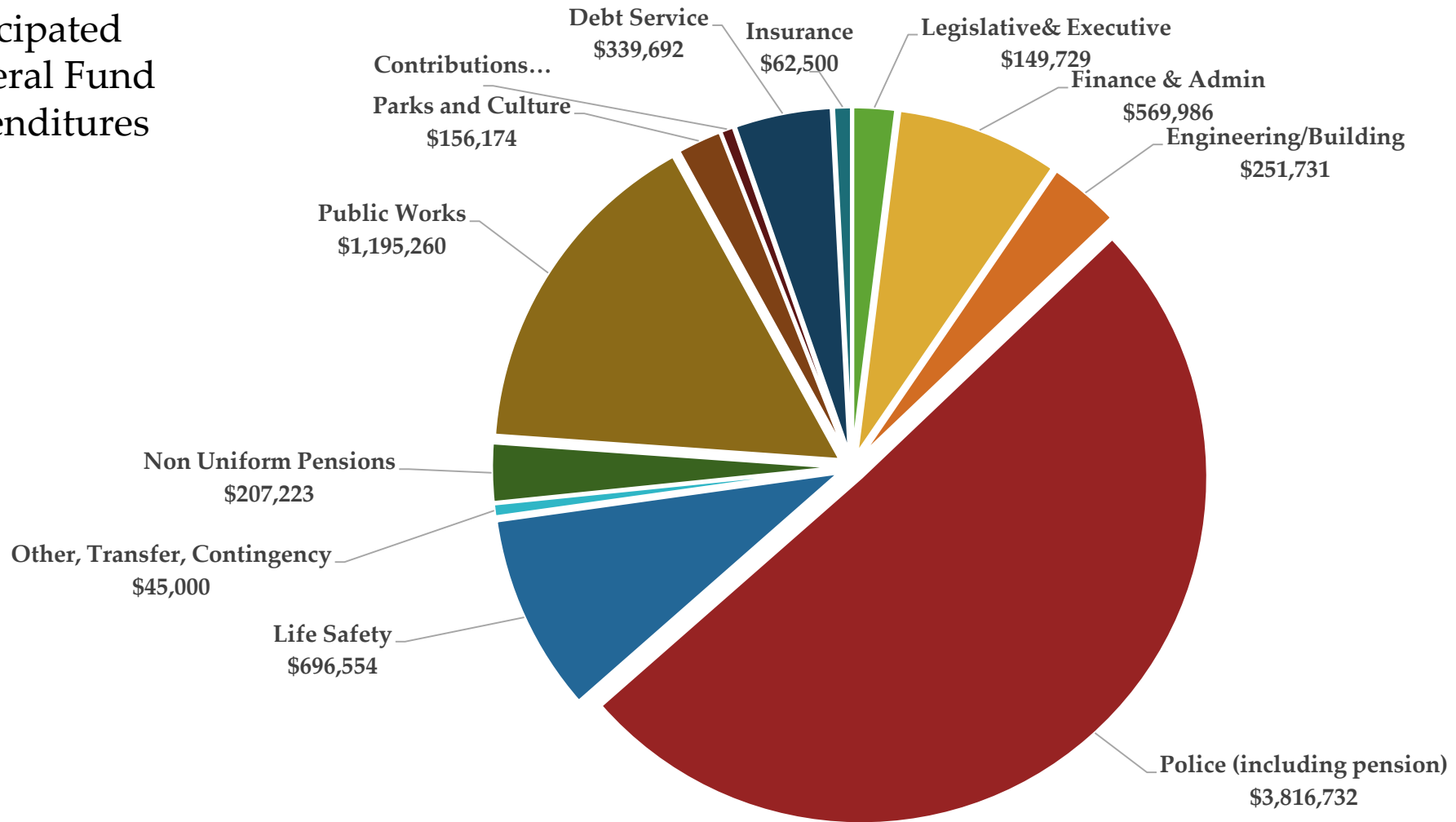
2021 Proposed Budget  
General Fund Revenue \$7,536,031



# 2021 General Fund Expenditures

|                                     |           |
|-------------------------------------|-----------|
| <b>Legislative &amp; Executive</b>  | 149,729   |
| <b>Finance &amp; Admin</b>          | 569,986   |
| <b>Eng/Building</b>                 | 251,731   |
| <b>Police</b>                       | 3,816,732 |
| <b>Life Safety</b>                  | 696,554   |
| <b>Other, Transfer, Contingency</b> | 45,000    |
| <b>Non-uniform Pension</b>          | 207,223   |
| <b>Public Works</b>                 | 1,195,260 |
| <b>Parks and Culture</b>            | 156,174   |
| <b>Contributions</b>                | 45,450    |
| <b>Debt Service</b>                 | 339,692   |
| <b>Insurance</b>                    | 62,500    |
|                                     |           |
|                                     |           |
| <b>Total</b>                        | 7,536,031 |

2021  
Anticipated  
General Fund  
Expenditures



# Capital Items & Grants

- Liquid Fuels Road Program
  - \$200-250K liquid Fuels/\$200K Fund Balance Reserve
- ARLE Grant-Lloyd Ave
  - \$225k Grant/\$20k Fund Balance Reserve
- Park West MS4 Project
  - \$70k grant/\$11K Fund Balance Reserve
- Reed Street Storm Sewer Project
  - \$325k grant/\$75k Bond Proceeds
- Beaver Creek Trail Engineering
  - \$300k grant/\$60k Fund Balance Reserves



# What is Millage?

- Millage is a Latin Term which means “thousandth”
  - 1 Mill = 1/1000<sup>th</sup>
- To determine local real estate tax of a property
  - Rate of Tax is multiplied by the taxable value of the property and then divided by 1,000
  - Example: A home worth \$100,000 has a taxable value of \$100,000. That value is multiplied by 1.0 and then divided by 1000.
    - $\$100,000 \times 1.0 \text{ mills}/1000 = \$100$
    - $\$100,000 \times .0010 = \$100$
  - The home owner owes \$100 annually in local tax



# Tax Distribution

- Home Assessed at \$150,000
  - Total Taxes for County, School & Local = \$6687.11
    - School District    \$5513 or 82%
    - County                \$655 or 9%
    - Local                  \$609 or 8%

# Assessed value

| Year | Assessed Value    | Taxes           |
|------|-------------------|-----------------|
| 2020 | \$ 727,835,682.00 | \$ 2,953,557.20 |
| 2019 | \$ 727,625,876.00 | \$ 2,952,705.80 |
| 2018 | \$ 720,844,082.00 | \$ 2,925,185.28 |
| 2017 | \$ 713,316,329.00 | \$ 2,894,637.66 |
| 2016 | \$ 708,280,371.00 | \$ 2,443,567.00 |
| 2015 | \$ 697,174,760.00 | \$ 1,957,666.00 |
| 2014 | \$ 697,992,433.00 | \$ 1,959,962.00 |
| 2013 | \$ 696,163,840.00 | \$ 1,954,828.00 |

# Comparable Taxes Millages

|                   |       |        |         |         |
|-------------------|-------|--------|---------|---------|
| Caln              | 4.369 | 4.058  | 38.2018 | 46.6288 |
| Downingtown       | 4.369 | 7.65   | 27.182  | 39.201  |
| East Bradford     | 4.369 | 1.50   | 21.6622 | 27.5312 |
| Easy Brandywine   | 4.369 | 2.92   | 27.182  | 34.4710 |
| Kennett Square    | 4.369 | 6.75   | 31.4852 | 42.6042 |
| Modena            | 4.369 | 6.4    | 38.2018 | 48.9708 |
| Oxford            | 4.369 | 12     | 32.0104 | 48.3794 |
| Parkesburg        | 4.369 | 10.25  | 40.89   | 55.5090 |
| Phoenixville      | 4.369 | 6.23   | 31.82   | 42.4190 |
| Coatesville       | 4.369 | 13.759 | 38.2018 | 56.3298 |
| South Coatesville | 4.369 | 7.6    | 38.2018 | 50.1708 |
| West Brandywine   | 4.369 | 3.703  | 38.2018 | 46.2738 |
| West Chester      | 4.369 | 6.96   | 21.6622 | 32.9912 |



# Budgetary Trends Expenditures

- Debt Service
- Pension Costs
- Employee Count
- Health Care Costs

# Debt Service

|      | Governmental | Golf      | Total Obligation |
|------|--------------|-----------|------------------|
| 2017 | \$330,194    | \$149,056 | \$479,250        |
| 2018 | \$335,594    | \$141,956 | \$477,550        |
| 2019 | \$330,794    | \$144,956 | \$475,750        |
| 2020 | \$325,994    | \$137,856 | \$453,850        |
| 2021 | \$321,194    | \$135,656 | \$456,850        |
| 2022 | \$321,194    | \$133,456 | \$454,650        |

# Pension costs

|      | Uniform   | Non Uniform |
|------|-----------|-------------|
| 2021 | \$664,132 | \$197,223   |
| 2020 | \$671,632 | \$190,628   |
| 2019 | \$737,038 | \$187,609   |
| 2018 | \$670,139 | \$212,062   |
| 2017 | \$721,776 | \$225,364   |
| 2016 | \$546,388 | \$210,357   |
| 2015 | \$539,937 | \$214,825   |
| 2014 | \$468,734 | \$133,843   |
| 2013 | \$457,206 | \$132,910   |

# Employee Count & Health Care Cost

## EMPLOYEE COUNT

| Year | FT Employees  |
|------|---------------|
| 2021 | 48 Budgeted   |
| 2020 | 49 (Budgeted) |
| 2019 | 47            |
| 2018 | 48            |
| 2017 | 49            |
| 2016 | 50            |
| 2015 | 50            |
| 2014 | 51            |
| 2013 | 51            |

## HEALTH CARE 2021

- \$1,205,820



# Next Steps

- Board Approval to advertise for public inspection given on November 19<sup>th</sup>.
  - Documents include proposed budget and ordinances
- Budget Shall be placed on public display on November 20<sup>th</sup> to insure the mandatory 20 day inspection period as per township code
  - Budget will be available online at Township Website [www.calntownship.org](http://www.calntownship.org)
  - Via Email request at [info@calntownship.org](mailto:info@calntownship.org)
- Final Adoption must be executed on or after December 10<sup>th</sup>