



# Proposed 2023 Budget Presentation

CALN TOWNSHIP

CHESTER COUNTY

PENNSYLVANIA



# Proposed 2023 Budget Highlights

- No Need for General Fund, Fire or Debt Funds Tax Increases
- Total General Fund Millage remains 4.088 Mills
- Debt Fund Ordinance of .44 Mill
  - This fund is exclusively used to pay existing debt that has been issued within the township
- \$6 per year Residential Sewer Fee Increase
  - Bimonthly \$82
- \$7 bi-monthly increase in Residential Refuse Collection
  - \$354 Annually per household
  - increase in trash hauler contract due to fuel costs and labor shortages

# Budgetary Trends Expenditures

- Debt Service
- Pension Costs
- Employee Count
- Labor Contracts
- Health Care Costs
- Service Provider Fuel and Labor Increases
- Future Storm Water Maintenance and Improvements

# Debt Service

	Governmental	Golf	Debt Fund/2022 Issue	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	\$402,573	\$857,223
2023	\$314,489	\$142,617	\$402,573	\$859,679

\*township currently has 8% of its budget dedicated to debt payments

# Employee Count & Health Care Cost

## EMPLOYEE COUNT

Year	FT Employees
2023	49 Budgeted
2022	49 Budgeted
2021	48 Budgeted
2020	49 (Budgeted)
2019	47
2018	48
2017	49
2016	50
2015	50
2014	51
2013	51

## HEALTH CARE 2023

- \$1,240,122

# Pension costs

	Uniform	Non Uniform
2023	\$525,085	\$176,878
2022	\$627,459	\$186,094
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



# Proposed 2023 Anticipated Revenues/Expenditures

- Total Budgets for the Following Funds
  - General \$8,559,686
  - Fire \$476,661
  - Golf \$797,509
  - Solid Waste \$1,942,359
  - Debt Service \$331,226

# 2023 Anticipated General Fund Revenues

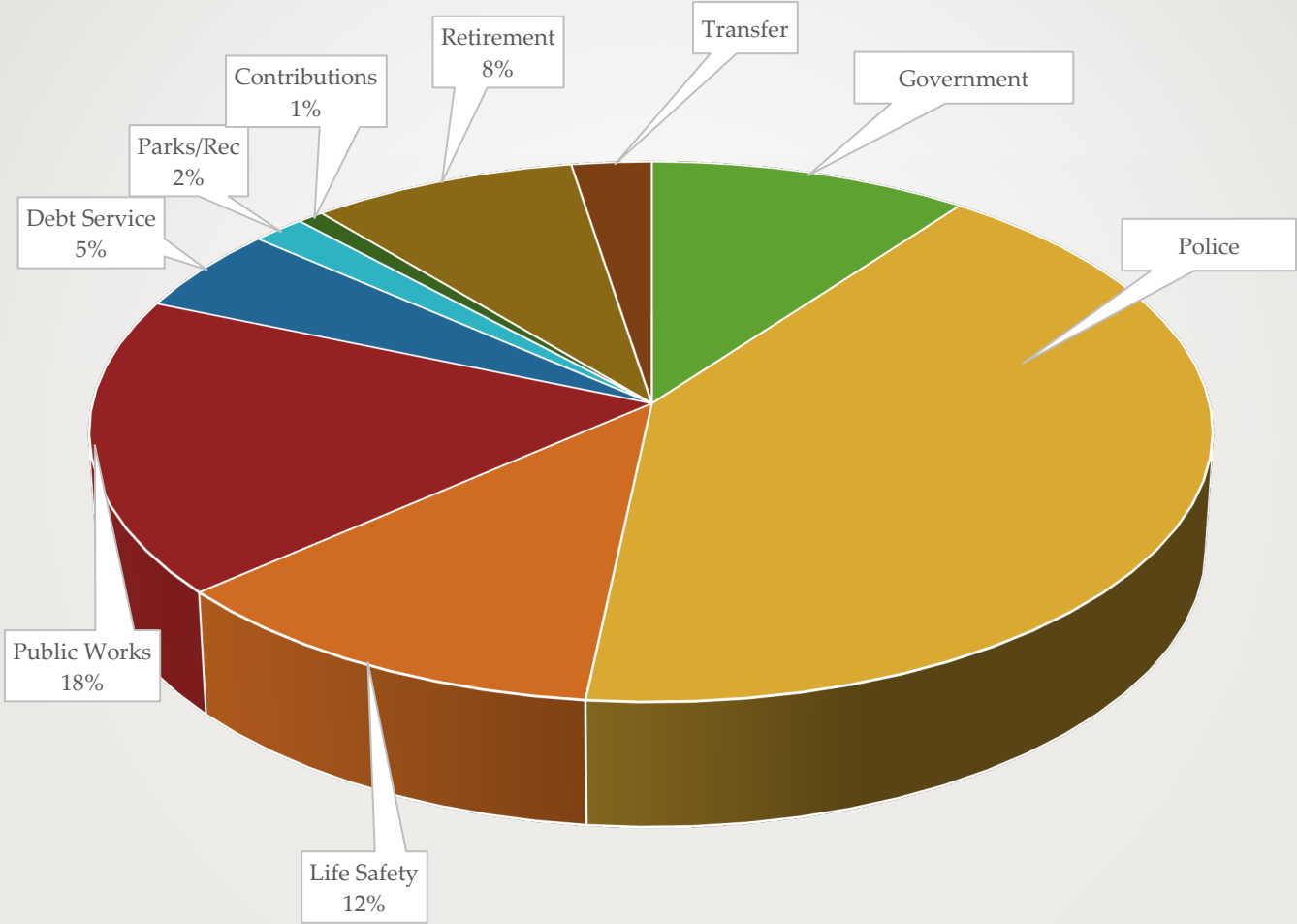
	2022 Proposed Budget		
	<b>General Fund Revenues</b>		
	<b>Real Estate Taxes</b>	3,055,181	
	<b>Cable TV and Cell Tower fees</b>	314,000	
	<b>Real Estate Transfer</b>	470,000	
	<b>Earned Income Taxes</b>	2,800,000	
	<b>Local Services Tax</b>	290,000	
	<b>Interest income</b>	16,000	
	<b>State Grants</b>	50,000	
	<b>Miscellaneous</b>	156,500	
	<b>Ordinance Fine Violation and Police Services</b>	45,000	
	<b>Code Enforcement/Zoning &amp; Planning Fees</b>	456,900	
	<b>Transfers from Other Funds</b>	425,710	
		8,559,686	



# 2023 General Fund Expenditures

<b>Legislative &amp; Executive</b>	155,834
<b>Finance &amp; Admin</b>	654,322
<b>Eng/Building</b>	226,889
<b>Police</b>	3,259,430
<b>Life Safety</b>	456,389
<b>Other, Transfer, Contingency</b>	45,000
<b>Non-uniform Pension</b>	186,094
<b>Public Works</b>	1,313,978
<b>Parks and Culture</b>	136,860
<b>Contributions</b>	49,000
<b>Debt Service</b>	717,062
<b>Insurance</b>	70,000
<b>Total</b>	8,559,686

2023 GENERAL FUND SUMMARY





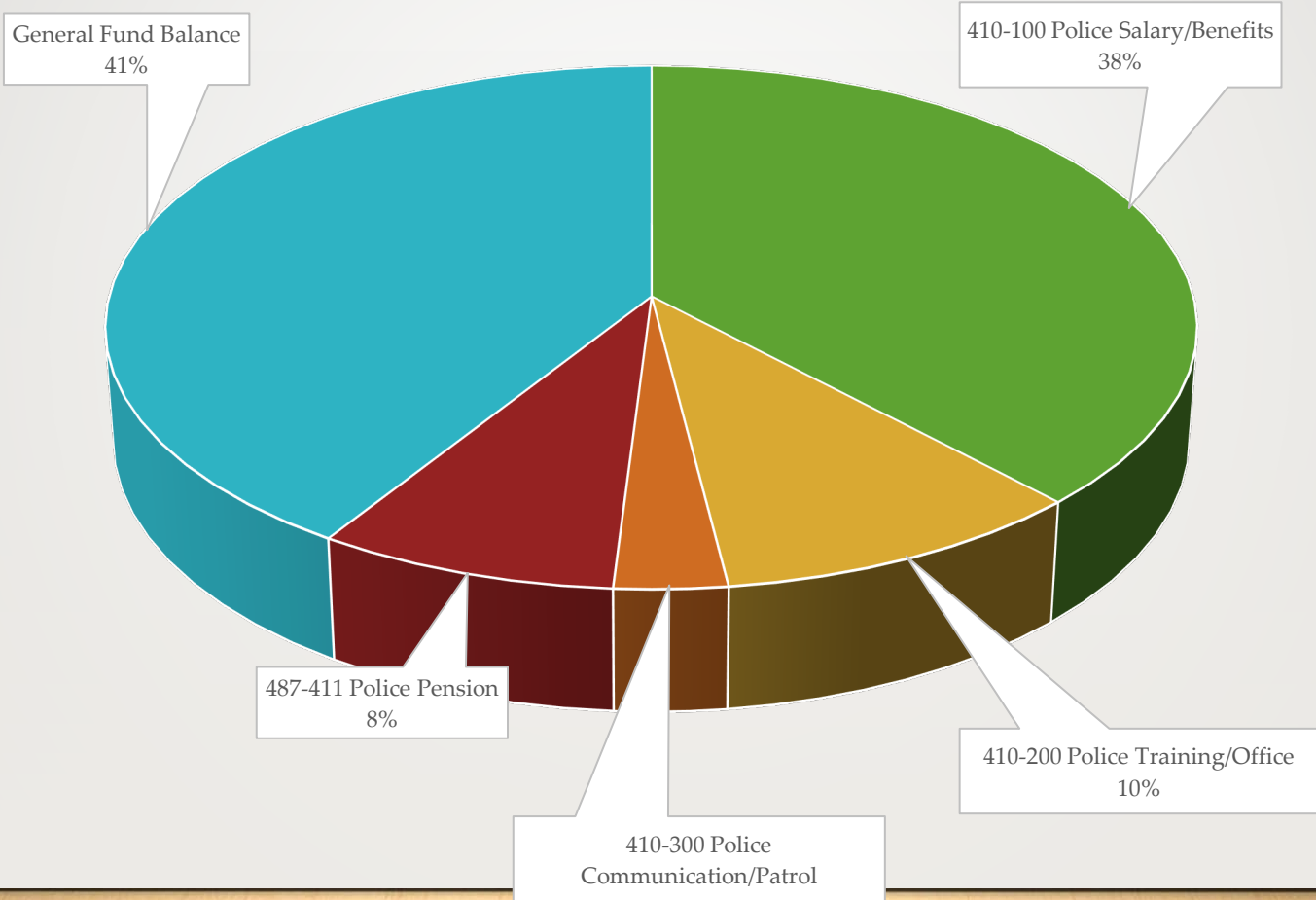
# 2022 Debt Issuance

- 2022 Note Issuance of \$8.1 Million
- \$317K annual GF budget to fund storm water improvements and future stormwater maintenance program
- \$317k in Debt Fund will be used to pay for financing to cover \$8.1 Million estimated in damage from IDA
  - \$1 Million will be used from ARPA Funds
- Annual Stormwater Maintenance
  - \$40k for televising and cleaning
  - \$50k for design and mapping
  - \$50k for Inspections and enforcement of Operation and Maintenance Agreements

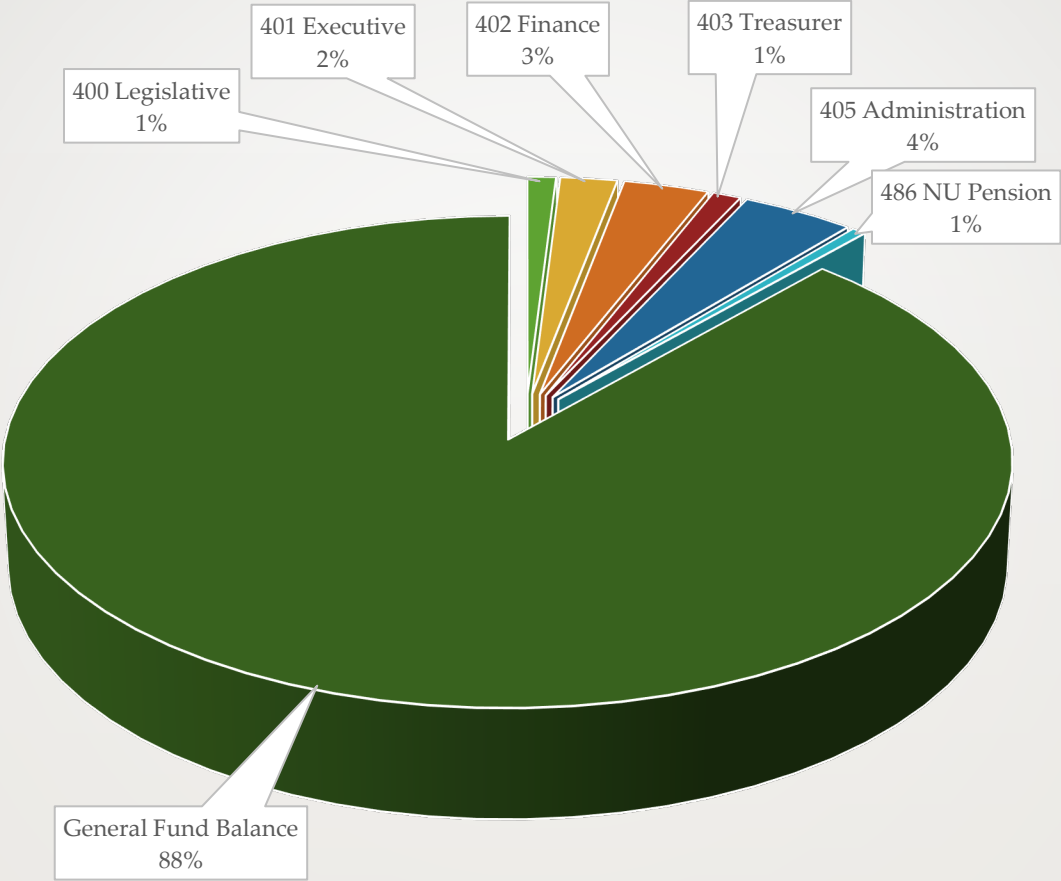
# IDA Damage

Municipal Drive Bridge Replacement	\$4,000,000	Bid Award December	
Moore Road Bridge Replacement	\$1,500,000	Bid Award December	
Barley Sheaf Road Culvert	\$235,000	Bid Awarded October	223,800
East Fisherville Road Bridge Demolition	\$300,000	Complete	71,000
Fisherville Road Streambank Stabilization	\$500,000	Complete	501,100
GO Carlson (Beaver Creek) Crossing	\$320,000		
Humpton, Lynn, Williams Culverts Repair	\$465,000		
N. Bailey Road Inlet and Culvert Repair	\$119,000		187,000
N. Barley Sheaf Road Culvert	\$124,000	Starts December 2022	187,000
Park Drive Culvert Repair	\$183,000	Starts December 2022	
S. Lloyd Avenue Streambank Stabilization	\$225,000	Starts December 2022	228,610

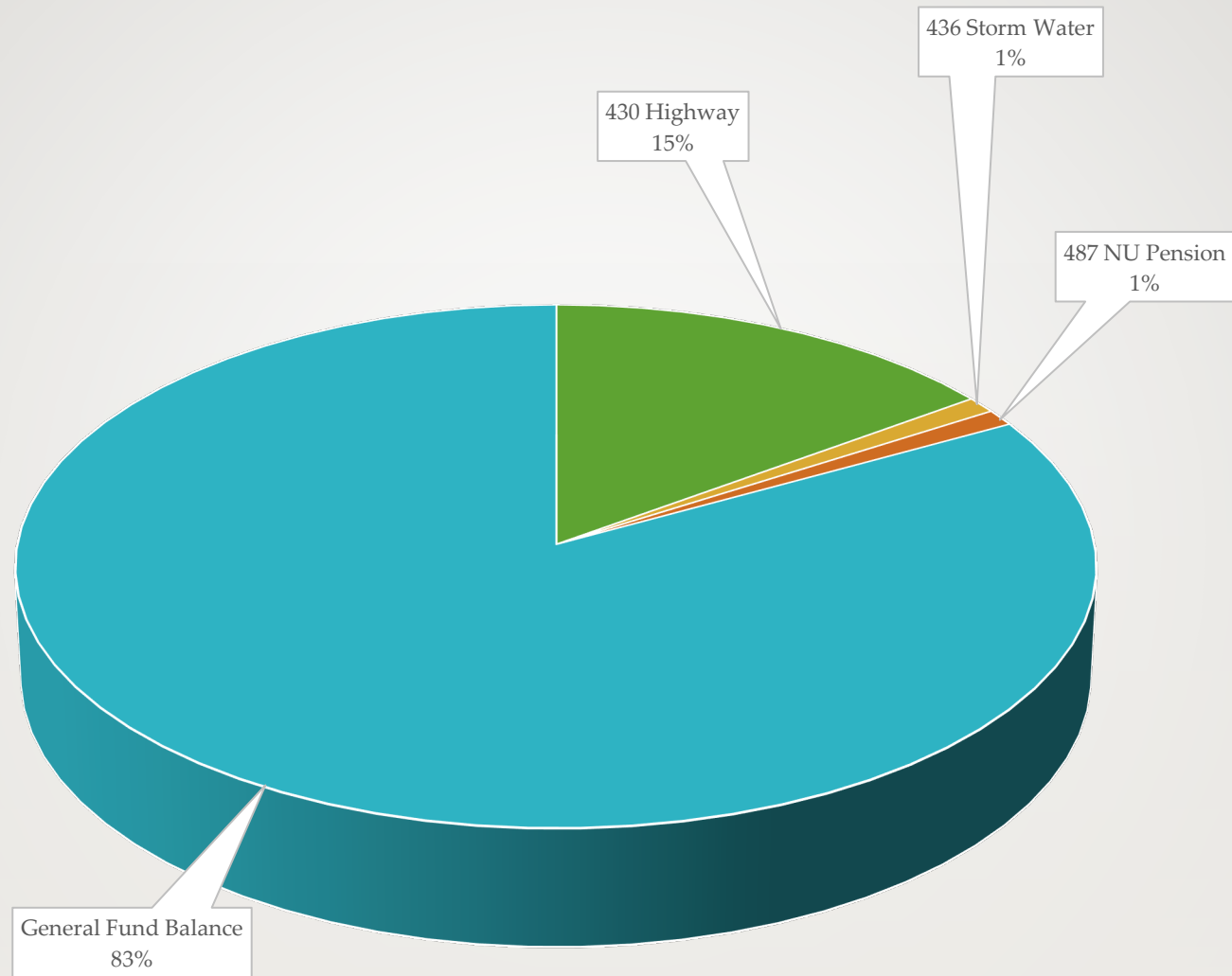
POLICE DEPARTMENT 41% of GENERAL FUND BUDGET



GOVERNMENT 12 % of GENERAL FUND BUDGET







# Projects and Capital for 2023s

- Structural Assessment of Spackman Farm House and Barn \$17,000
- Beaver Creek Trail Segment Engineering \$70,000
  - (\$50,000 grant DCED)
- Municipal Park Feasibility Study \$25,000
- 2023 Road Program \$425,300
- Equipment as Available per Department
- Stormwater Planning \$140,000
  - \$40,000 Cleaning and Televising
  - \$50,000 Mapping and Design
  - \$50,000 O & M Inspections Program

# 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

County	4.551	\$ 682.65	9%
School	39.691	\$ 5,953.65	80%
Caln			
GF	4.088	\$ 613.20	8%
Debt	0.44	\$ 66.00	1%
Fire	0.6	\$ 90.00	1%
		\$ 7,405.50	

# Assessed value

Year	Assessed Value	Taxes
2023	\$748,127,703	\$3,058,346.00
2022	\$727,835,682	\$2,975,392.00
2021	\$727,835,682	\$2,975,392.00
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 from Chester County

Municipality	Municipal Tax	School Tax
Caln	4.088 (5.12 with Fire Tax)	39.6910
Downingtown	7.6500	22.3600
Coatesville	13.7590	39.6910
West Chester	7.700	22.0604
Parkesburg	11.7500	40.8200
South Coatesville	7.6	39.6910
West Whiteland	0.7140	22.0604
Oxford	12.0	33.3548
Phoenixville	7.33	32.3200



# Next Steps

- Board Approval to advertise for public inspection given on November 30th.
  - Documents include proposed budget and ordinances
- Budget Shall be placed on public display on November 30th 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)
  - For review during regular business hours at the Township Municipal Offices
- Final Adoption must be executed on December 22nd