Version 5

11/5/2018

WESTTOWN-EAST GOSHEN POLICE DEPARTMENT

2019 Approved Budget Version 5

2019 Approved Version 5 is based on current employees only. BOS suggested 2.5% payroll increase (estimated using COLA). There will be no increase to anyone's salary until the Arbitration ruling. The Officers in the step-raises will receive their step increase. All other payroll expenses increased based on experience. PPU %'s were adjusted from the September 30, 2018 PPU Year End Report per agreement between the Townships. 2019 liabiltiy and vehicle insurance premiums received 10/17/2018. Retirement Health paid from the Trust. Changed add'l contribution to Pension to 10%. Increase Retirement Health Benefits to $235,000. **Chief Bernot's requests for 2019, that were approved, are bolded in the comments section.**

PAYROLL EXPENSES	Approved 2018	As of July 2018	Projected 2018 Year End	Approved 2019	Comments:
CHIEF OF POLICE	$144,178.63	$83,179.95	$144,178.63	$147,783.16	estimated COLA 2.5% increase for 2019, waiting on arbitration ruling.
LIEUTENANT	$259,917.48	$149,952.30	$259,917.32	$266,415.42	estimated COLA 2.5% increase for 2019, waiting on arbitration ruling.
SERGEANTS	$637,877.46	$369,163.90	$639,884.09	$653,824.44	estimated COLA 2.5% increase for 2019, waiting on arbitration ruling.
FULL-TIME OFFICERS	$1,615,778.36	$846,471.23	$1,467,216.80	$1,552,418.47	estimated COLA 2.5% increase for 2019, waiting on arbitration ruling. Officers will receive step-raises < 6 yrs.
PART-TIME OFFICERS	$68,690.88	$80,644.44	$139,783.70	$70,408.15	estimated COLA 2.5% increase for 2019, waiting on arbitration ruling.
OFFICE STAFF	$256,459.73	$132,456.75	$229,591.70	$248,672.03	estimate COLA 2.5% increase for 2019. NOTE: Jan-Apr using temp workers - see general expense.
VACATION	$99,857.59	$74,521.28	$129,170.22	$124,480.66	2018 was the first year we reduced this expense (12 hr shift) . Experience changed. Proj year end due to 2 officers leaving on third party disability.
SICK	$89,463.16	$75,377.73	$130,654.73	$124,929.05	2018 was the first year we reduced this expense (12 hr shift) . Experience changed. Proj year end due to 2 officers leaving on third party disability.
COMP	$41,085.36	$29,099.89	$50,439.81	$51,019.66	2018 was the first year we reduced this expense (12 hr shift) .
PERSONAL	$29,732.92	$20,664.36	$35,818.22	$45,212.42	2018 was the first year we reduced this expense (12 hr shift) .
COURT	$21,073.26	$16,549.93	$28,686.55	$29,403.71	2.5% increase over projection.
LONGEVITY	$84,561.49	$52,060.17	$84,561.49	$77,237.00	No changes to longevity %'s or years of service. 2019 is lower because 2 long term employees left on 3rd party disability.
OVERTIME	$44,076.06	$53,599.29	$92,905.44	$95,228.07	2.5% increase for 2019. 2018 was the first year we reduced this expense (12 hr shift) . Experience changed.
SHIFT DIFFERENTIAL	$34,730.86	$21,370.81	$37,042.74	$37,968.81	estimated COLA 2.5% increase for 2019, waiting on arbitration ruling.
HOLIDAYS 13-1/2 DAYS PER YEAR	$54,060.00	$34,023.33	$54,037.05	$55,387.98	estimated COLA 2.5% increase for 2019, waiting on arbitration ruling.
SCHOOL & FIREARMS TRNG.	$52,020.00	$43,450.41	$52,020.00	$53,320.50	estimated COLA 2.5% increase for 2019, waiting on arbitration ruling.
TRAINING- NEW HIRES	$16,250.00	$8,135.00	$16,250.00	$33,000.00	Approved raising the training pay from $10.00 to $20.00 per hour.
MISCELLANEOUS- entirely refunded	$0.00	$67,791.40	$117,505.09	$0.00	Not budgeted for because it is refunded in full.
DETECTIVE ALLOWANCE	$3,900.00	$1,950.00	$3,900.00	$3,900.00	Fixed amount according to contract. $75.00 per week for 52 weeks. Detectives take turns being on call.
WORK COMP PAY, partially refunded	$0.00	$0.00	$0.00	$0.00	Not budgeted for because we cannot project a work comp injury. Part of what we may or may not pay out is refunded by insurance company.
TOTAL PAYROLL EXPENSES	**$3,553,713.23**	**$2,160,462.17**	**$3,713,563.58**	**$3,670,609.53**	

3.29% over 2018 Approved Budget

BENEFIT EXPENSES	Approved 2018	As of July 2018	Projected 2018 Year End	Approved 2019	Comments:
SOCIAL SECURITY & MED.	$271,859.06	$164,950.09	$285,913.49	$280,801.63	Payroll total multiplied by 7.65% - employer portion of Social Security and Medicare Tax.
UNEMPLOYMENT COMP	$8,000.00	$0.00	$8,000.00	$8,500.00	Estimated increase.
DENTAL	$45,360.00	$27,875.62	$47,786.78	$52,565.45	Rates not confirmed yet.
EYE CARE	$10,000.00	$4,806.67	$10,000.00	$10,000.00	No change.
PHYSICALS	$5,000.00	$1,605.00	$5,000.00	$5,000.00	No change.
CLEANING ALLOWANCE	$26,500.00	$13,865.28	$26,500.00	$26,500.00	No change.
CLOTHING ALLOWANCE	$2,925.00	$2,935.50	$2,935.50	$2,925.00	Fixed amount.
SHOE ALLOWANCE	$12,250.00	$12,300.00	$12,300.00	$12,300.00	Fixed amount.
HEALTH CLUB	$7,650.00	$3,633.27	$7,650.00	$7,650.00	Based on experience.
PRIVATE EDUCATION	$20,000.00	$11,169.78	$20,000.00	$30,000.00	Based on experience.
UNIFORMS	$40,000.00	$16,403.83	$40,000.00	$40,000.00	No change.
INSURANCE HEALTH-BC/BS	$730,250.00	$396,377.52	$651,000.00	$658,143.36	1% increase for BC. Change in statuses and 2 FTers left on 3rd party disability.
INSURANCE LIFE & DISABIL.	$51,766.62	$24,765.66	$51,766.62	$56,943.28	Rates come out in 2019 - anniversary date February??
WORK COMP- SWIF	$232,000.00	$94,934.00	$192,500.00	$243,015.00	Original premium supplied by broker on 10/17/2018 was based on lower salaries
PUBLIC OFF & POLICE PROF.	$78,139.60	$0.00	$78,139.60	$61,630.00	Firm quotes by broker on 10/17/2018
PREVENTATIVE SHOTS	$500.00	$0.00	$500.00	$500.00	No change.
RETIREMENT HEALTH BENEFITS	$161,623.39	$88,938.35	$151,688.60	$0.00	Paying the retiree premiums from the Trust in 2019. Changes in statuses. Approved by WT and EG Supervisors. Approx $112,000.
Transfer to OPEB	$125,000.00	$0.00	$125,000.00	$235,000.00	Requested change by Commission for 2019.
457 K PLAN CONTRIBUTIONS	$12,810.30	$7,790.06	$13,502.77	$13,840.34	estimated COLA 2.5% increase for 2019, waiting on arbitration ruling.
WEGO POLICE PENSION	$1,063,315.00	$0.00	$1,063,315.00	$1,092,461.00	MMO - Based on Full Market Value. Agreed on by WT and EG Supervisors.
WEGO Additional Pension Plan Contribution	$318,994.50	$0.00	$318,994.50	$109,246.10	Additional contribution equal to 10% of the MMO Full Market Value. Original agreement (30%) by WT and EG Supervisors.
WEGO NON-UNIFORM PENSION	$9,804.00	$0.00	$9,804.00	$10,695.00	MMO received by EG.
TOTAL BENEFIT EXPENSES	**$3,233,747.47**	**$872,350.63**	**$3,122,296.86**	**$2,957,716.17**	

-8.54% over 2018 Approved Budget

VEHICLE EXPENSES	Approved 2018	As of July 2018	Projected 2018 Year End	Approved 2019	Comments:
VEHICLE INSURANCE	$69,300.00	$3,703.00	$69,300.00	$65,870.00	Firm quotes by broker on 10/17/2018
VEHICLE MAINTENANCE	$38,759.02	$29,786.95	$40,000.00	$40,000.00	Based on experience
VEHICLE TIRES/REPAIR	$10,000.00	$2,425.74	$10,000.00	$12,000.00	Increased in case we have more SUV's on the road.
VEHICLE MISCELLANEOUS	$26,208.00	$1,418.93	$26,208.00	$26,994.24	This includes the MVR payments of $19,208. Car washes included. We still don't have a handle on car wash expenses yet.
VEHICLE REPLACEMENT	$170,000.00	$165,518.50	$170,000.00	$206,210.00	**Six vehicles requested by Chief Bernot amounts to approx $36,000.**
VEHICLE GASOLINE	$73,223.44	$47,739.47	$81,839.09	$85,931.04	increased 5% - looking to the Commission for direction on this one.
TOTAL VEHICLE EXPENSES	**$387,490.47**	**$250,592.59**	**$397,347.09**	**$437,005.28**	
				12.78%	**over 2018 Approved Budget**

OTHER EXPENSES	Approved 2018	As of July 2018	Projected 2018 Year End	Approved 2019	Comments:
LEGAL FEES	$45,000.00	$19,763.54	$45,000.00	$70,000.00	Additional funds for arbitration in 2019. Not discussed at 10/29/2018 meeting but necessary.
OFFICE SUPPLIES	$13,000.00	$7,466.53	$13,000.00	$13,390.00	3% increase.
POLICE SUPPLIES	$53,785.00	$7,020.23	$53,785.00	$53,785.00	No change.
CAMERA/FILM SUPPLIES	$30,793.00	$6,093.13	$30,793.00	$5,000.00	Body cameras were in the 2018 budget.
COPIER	$750.00	$709.50	$750.00	$1,860.00	New copier charge. Approved in March of 2018.
POSTAGE	$1,700.00	$1,377.82	$1,700.00	$1,700.00	No change.
PRINTING	$3,000.00	$2,303.12	$3,000.00	$3,000.00	No change.
COMPUTERS	$43,000.00	$38,530.20	$43,000.00	$43,000.00	No change.
DRUG UNIT	$8,530.00	$445.88	$8,530.00	$8,785.90	3% increase.
TRAFFIC UNIT	$11,940.00	$5,689.14	$11,940.00	$9,000.00	2018 budget had the Accelerometer included.
BIKE PATROL UNIT	$1,200.00	$211.90	$1,200.00	$1,236.00	3% increase.
CIT. POL. ACADEMY/PUBLIC EDUC.	$15,648.00	$196.86	$13,000.00	$13,000.00	Decreased slightly unless the Chief has further requests for new Crimewatch features.
DARE EXPENSES	$0.00	$0.00	$0.00	$0.00	No change.
FIREARMS SUPPLIES/TRNG.	$10,000.00	$12,030.26	$14,000.00	$16,000.00	Range costs may increase $2,000.
GENERAL EXPENSE	$30,000.00	$15,682.94	$26,885.04	$60,446.00	**Electronic Ticketing $19,582 requested by Chief Bernot.** $13,864 temp workers.
COMMUNICATION	$38,266.66	$17,030.50	$29,195.14	$30,000.00	Reduced due to experience.
RADIO PURCHASE/REPAIR	$12,875.00	$6,920.65	$12,875.00	$13,261.25	Increased 3%.
SCHOOL/TRAINING EXPENSE	$11,330.00	$8,547.31	$11,330.00	$11,669.90	Increased 3%.
SCHOOL/TRAINING TUITION	$21,630.00	$12,558.98	$21,630.00	$22,278.90	Increased 3%.
BUILDING EXPENSE	$143,112.00	$129,334.50	$147,405.36	$150,400.00	**Surveillance cameras $2,400 requested by Chief Bernot.**
EG SUBSTATION- RENT	$11,388.00	$6,645.22	$11,388.00	$11,112.00	Slight reduction based on agreement.
MISCELLANEOUS	$2,000.00	$246.18	$2,000.00	$2,000.00	No change.
ACCREDITATION FEES	$4,000.00	$6,861.50	$4,000.00	$7,000.00	Standards, licensing, memberships all associated with accreditation.
PAYROLL - DIRECT DEPOSIT CHGE	$2,500.00	$1,594.80	$2,733.94	$2,870.00	5% increase.
PHONES - sinking fund	$1,500.00	$0.00	$1,500.00	$1,500.00	No change.
WEAPONS - sinking fund	$1,000.00	$0.00	$1,000.00	$1,000.00	No change.
COMPUTERS - sinking fund	$5,000.00	$0.00	$5,000.00	$5,000.00	No change.
LICENSE PLATE READER-sinking fund	$6,000.00	$0.00	$6,000.00	$6,000.00	No change.
MOBILE VIDEO RECORDER - sinking fund	$5,000.00	$0.00	$5,000.00	$5,000.00	No change.
PORTABLE RADIOS - sinking fund	$14,000.00	$0.00	$14,000.00	$14,000.00	No change.
SECURITY CAMERA - sinking fund	$8,000.00	$0.00	$8,000.00	$8,000.00	No change.
TASER - sinking fund	$10,000.00	$0.00	$10,000.00	$10,000.00	No change.
BODY CAMERAS - sinking fund	$7,500.00	$0.00	$7,500.00	$7,500.00	No change.
EMERGENCY RESPONSE TEAM	$10,000.00	$1,970.86	$10,000.00	$10,000.00	No change.
TOTAL OTHER EXPENSE	**$583,447.66**	**$309,231.55**	**$577,140.49**	**$618,794.95**	
				6.06%	**over 2018 Approved Budget**
TOTAL BUDGET	**$7,758,398.83**	**$3,592,636.94**	**$7,810,348.01**	**$7,684,125.93**	
				-0.96%	**over 2018 Approved Budget**

Version 5

11/5/2018

WESTTOWN-EAST GOSHEN POLICE

2019 Approved Budget Version 5

RECEIPTS	Approved 2018	As of July 2018	Projected 2018 Year End	Approved 2019	Comments:
Beginning balance	$150,000.00	$0.00	$0.00	$0.00	Any surplus will be deposited into the Pension Fund per agreement.
Westtown Township	$2,798,395.62	$2,014,844.84	$2,798,395.62	$3,069,492.73	44.61% - change made to September 30, 2018 PPU %'s approved by BOS on 10/29/2018
East Goshen Township	$3,659,937.22	$2,378,959.20	$3,659,937.22	$3,811,235.20	55.39% - change made to September 30, 2018 PPU %'s approved by BOS on 10/29/2018
Thornbury Township	$902,486.00	$526,450.12	$902,486.00	$580,000.00	Thornbury Agreement
Receipts: Parkin	$15,000.00	$1,568.00	$2,688.00	$12,000.00	Reduced since we no longer collect the alarm fines.
Police Reports		$4,022.76	$6,896.16		
Alarms		$0.00	$0.00		
Fingerprint Income		$1,370.00	$2,348.57		
Interest		$135.42	$232.15		
Miscellaneous Income- explan.below	$0.00	$26,155.97	$118,000.00	$0.00	
Employee contribution to health insurance	$0.00	$0.00	$0.00	$0.00	
Work Comp refund	$0.00	$0.00	$0.00	$0.00	
Special Detail refund	$0.00	$127,550.43	$218,657.88	$0.00	
Sale of Police Vehicles	$20,000.00	$0.00	$20,000.00	$0.00	
Pension - Act 205 receipts	$201,394.00	$0.00	$201,394.00	$201,394.00	
Pension - Act 205 receipts- non uniformed	$8,754.00	$0.00	$8,754.00	$8,754.00	
CPA - Donations	$0.00	$0.00	$0.00	$0.00	
CPA - Tuition	$432.00	$0.00	$0.00	$250.00	
Dare Donations	$2,000.00	$2,000.00	$2,000.00	$1,000.00	
TOTAL RECEIPTS	**$7,758,398.83**	**$5,083,056.74**	**$7,941,789.60**	**$7,684,125.93**	

-0.96% increased over 2018 Approved Budget

FORMULA for TWP Contributions	2018 Approved		2019 Proposed	Change from 2018 to 2019 Proposed	
Receipts total before WT and EG contributions	$1,300,066.00		$803,398.00	-$496,668.00	
Total budget	$7,758,398.83		$7,684,125.93	-$74,272.91	
Shared costs	$6,458,332.83		$6,880,727.93	$422,395.09	
WT's portion 43.33%	$2,798,395.62	WT's 44.61%	$3,069,492.73	$271,097.11	Changes made to PPU's on 10/29/2018
EG's portion 56.67%	$3,659,937.22	EG's 55.39%	$3,811,235.20	$151,297.98	Changes made to PPU's on 10/29/2018

Capital Contributions	2018 Approved	2019 New Agr.	Change from 2018
Total Due according to current agreement	$16,651.29	$30,800.00	$14,148.71
WT's portion	$8,325.65	$15,400.00	$7,074.36
EG's portion	$8,325.65	$15,400.00	$7,074.36