Version 4

11/7/2019

WESTTOWN-EAST GOSHEN POLICE DEPARTMENT

2020 Approved Budget Version 4

The payroll portion of this budget will be increased by 2.8% (COLA) at the request of the Twp Mgrs. We are waiting on the arbitration ruling to finalize % increase for payroll. The current staff will be included along with the Chief's proposals. **The Chief's proposals will be underlined and bolded.** Those in step-raises will receive their increase in 2020 (according to 2018 contract). Some insurance line items are estimated for now. PPU's for WT and EG are firm at 44.50% and 55.50% . Changes from Version 3 will be highlighted in yellow below. The changes were either approved or reduced due to firm quotes or a change in projection as of 10/31/19. Retirement Health benefits paid from OPEB Trust (note: line item in receipts). Transfer to OPEB based on 40 year funding horizon. I updated the AS OF column and Projected Year End.

PAYROLL EXPENSES	Approved 2019	As of Oct 2019	Projected 2019 Year End	Approved 2020	Comments:
CHIEF OF POLICE	$147,783.16	$125,047.34	$147,783.22	$151,921.09	Estimated COLA 2.8% increase for 2020. Salary set by Commission.
LIEUTENANT	$266,415.42	$225,428.47	$266,415.46	$273,875.05	Estimated COLA 2.8% increase for 2020. Salary set by Commission.
SERGEANTS	$653,824.44	$542,623.97	$641,282.87	$759,587.99	Estimated COLA 2.8% increase for 2020, waiting on arbitration ruling. **Chief's request: One Corporal pay included + $4,811.**
FULL-TIME OFFICERS	$1,552,418.47	$1,262,487.73	$1,492,030.95	$1,594,415.16	Estimated COLA 2.8% increase, step-raises will be given according to 2018 contract.
PART-TIME OFFICERS	$70,408.15	$151,453.85	$178,990.91	$174,971.77	Estimated COLA 2.8% increase for 2020, waiting on arbitration ruling.
OFFICE STAFF	$248,672.03	$169,725.17	$200,584.29	$201,960.00	Estimated COLA 2.8% increase for 2020. NOTE: Using temp workers too - see general expense.
VACATION	$124,480.66	$106,620.08	$126,005.55	$147,720.24	Estimated COLA 2.8% increase over 2019 projection.
SICK	$124,929.05	$70,734.01	$125,000.00	$128,500.00	Estimated COLA 2.8% increase over 2019 projection.
COMP	$51,019.66	$55,109.06	$65,000.00	$52,428.00	Estimated COLA 2.8% increase over 2019 projection.
PERSONAL	$45,212.42	$21,695.90	$35,000.00	$35,980.00	Estimated COLA 2.8% increase over 2019 projection.
COURT	$29,403.71	$19,167.60	$22,652.62	$26,255.52	Estimated COLA 2.8% increase over 2019 projection.
LONGEVITY	$77,237.00	$58,184.88	$77,237.00	$79,399.64	Estimated COLA 2.8% increase over 2019 projection.
OVERTIME	$95,228.07	$35,569.94	$42,037.20	$49,110.64	Estimated COLA 2.8% increase over 2019 projection.
SHIFT DIFFERENTIAL	$37,968.81	$29,991.95	$35,445.03	$36,054.02	Estimated COLA 2.8% increase over 2019 projection.
HOLIDAYS 13-1/2 DAYS PER YEAR	$55,387.98	$43,339.34	$60,000.00	$61,680.00	Estimated COLA 2.8% increase over 2019 projection.
SCHOOL & FIREARMS TRNG.	$53,320.50	$60,895.58	$65,000.00	$66,820.00	Estimated COLA 2.8% increase over 2019 projection.
TRAINING- NEW HIRES	$33,000.00	$3,070.00	$33,000.00	$33,000.00	20.00 per hour @288 hrs training @ 5.5 pters
MISCELLANEOUS- entirely refunded	$0.00	$107,790.01	$127,388.19	$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	$3,052.89	$3,052.89	$0.00	Not budgeted for because we cannot project a work comp injury. Part of what we may pay out is refunded by insurance company.
TOTAL PAYROLL EXPENSES	**$3,670,609.53**	**$3,093,937.77**	**$3,747,806.20**	**$3,877,579.11**	

5.64% over 2019 Approved Budget

BENEFIT EXPENSES	Approved 2019	As of Oct 2019	Projected 2019 Year End	Approved 2020	Comments:
SOCIAL SECURITY & MED.	$280,801.63	$233,662.76	$286,707.17	$296,634.80	Payroll total multiplied by 7.65% - employer portion of Social Security and Medicare Tax.
UNEMPLOYMENT COMP	$8,500.00	$0.00	$8,500.00	$8,500.00	No change.
DENTAL	$52,565.45	$46,267.64	$55,521.17	$60,000.00	Firm quote came in 11/7
EYE CARE	$10,000.00	$9,090.62	$10,908.74	$11,000.00	No change.
PHYSICALS	$5,000.00	$2,702.24	$5,000.00	$5,000.00	No change.
CLEANING ALLOWANCE	$26,500.00	$25,128.94	$26,500.00	$26,500.00	No change.
CLOTHING ALLOWANCE	$2,925.00	$2,925.00	$2,925.00	$3,510.00	**Additional $585.00 for Detective clothing - new rank for School Resource Officer.**
SHOE ALLOWANCE	$12,300.00	$12,300.00	$12,300.00	$12,300.00	Fixed amount.
HEALTH CLUB	$7,650.00	$7,002.45	$7,650.00	$7,650.00	Based on experience.
PRIVATE EDUCATION	$30,000.00	$4,221.25	$30,000.00	$30,000.00	Estimate only. I will ask for feedback from officers who are thinking about taking classes.
UNIFORMS	$40,000.00	$15,050.71	$40,000.00	$40,000.00	No change.
INSURANCE HEALTH-BC/BS	$658,143.36	$590,295.57	$654,996.00	$779,430.00	BC 2020 premium arrived NOTE: census changes often with marriage, babies and divorces.
INSURANCE LIFE & DISABIL.	$56,943.28	$41,786.00	$50,143.20	$56,943.28	They do not expect an increase in February 2020. Projected year end due to being paid ahead.
WORK COMP- SWIF	$243,015.00	$199,449.30	$235,289.00	$152,000.00	Firm quote - will increase if payroll is increased after arbitration ruling.
PUBLIC OFF & POLICE PROF.	$61,630.00	$0.00	$61,630.00	$63,006.00	Firm quote.
PREVENTATIVE SHOTS	$500.00	$0.00	$500.00	$500.00	No change.
RETIREMENT HEALTH BENEFITS	$0.00	$96,620.99	$115,945.19	$115,518.24	Expense to be refunded through OPEB Trust
Transfer to OPEB	$235,000.00	$0.00	$225,000.00	$225,000.00	Changed for Version 4
457 K PLAN CONTRIBUTIONS	$13,840.34	$11,897.43	$14,060.60	$14,443.76	Estimated COLA 2.8% increase for 2020, waiting on arbitration ruling.
WEGO POLICE PENSION	$1,092,461.00	$286,747.94	$1,092,461.00	$1,114,901.00	MMO - Based on Full Market Value.
WEGO Additional Pension Plan Contribution	$109,246.10	$0.00	$109,246.10	$111,490.10	Additional contribution equal to 10% of the MMO Full Market Value.
WEGO NON-UNIFORM PENSION	$10,695.00	$0.00	$10,695.00	$11,057.00	MMO received by EG.
TOTAL BENEFIT EXPENSES	**$2,957,716.17**	**$1,585,148.84**	**$3,055,978.17**	**$3,145,384.18**	

6.35% over 2019 Approved Budget

VEHICLE EXPENSES	Approved 2019	As of Oct 2019	Projected 2019 Year End	Approved 2020	Comments:
VEHICLE INSURANCE	$65,870.00	$6,122.00	$65,870.00	$69,163.50	5% increase for 2020.
VEHICLE MAINTENANCE	$40,000.00	$39,375.74	$40,000.00	$41,200.00	Estimated 3% increase.
VEHICLE TIRES/REPAIR	$12,000.00	$4,520.87	$12,000.00	$12,360.00	Estimated 3% increase.
VEHICLE MISCELLANEOUS	$26,994.24	$27,433.87	$26,900.00	$34,121.00	Includes the MVR payment of $19,208, car washes and the Chief's request for Stationary Automated License Plate Reader $6,991.
VEHICLE REPLACEMENT	$206,210.00	$215,729.12	$215,729.12	$194,000.00	Four vehicles, equipment and labor to install.
VEHICLE GASOLINE	$85,931.04	$66,733.81	$80,080.57	$82,482.99	Estimated 3% increase over projected year end.
TOTAL VEHICLE EXPENSES	$437,005.28	$359,915.41	$440,579.69	$433,327.49	
				-0.84%	over 2019 Approved Budget

OTHER EXPENSES	Approved 2019	As of Oct 2019	Projected 2019 Year End	Approved 2020	Comments:
LEGAL FEES	$70,000.00	$52,000.47	$70,000.00	$31,000.00	Arbitration invoices should be finished by 1/1/2020????
OFFICE SUPPLIES	$13,390.00	$8,687.60	$13,390.00	$13,657.80	2% increase.
POLICE SUPPLIES	$53,785.00	$39,599.90	$53,785.00	$38,000.00	Reduced for 2020. E-ticketing was paid from this line item. One time purchase.
CAMERA/FILM SUPPLIES	$5,000.00	$3,825.59	$5,000.00	$10,000.00	$5,000 increase for security camera supplies/repairs.
COPIER	$1,860.00	$2,398.88	$2,200.00	$2,266.00	3% increase over 2019 projection
POSTAGE	$1,700.00	$1,144.53	$1,700.00	$1,751.00	3% increase.
PRINTING	$3,000.00	$1,775.84	$3,000.00	$3,090.00	3% increase.
COMPUTERS	$43,000.00	$22,999.96	$30,000.00	$35,000.00	Reduced for 2020.
DRUG UNIT	$8,785.90	$2,221.35	$8,785.90	$9,049.48	3% increase.
TRAFFIC UNIT	$9,000.00	$6,328.99	$9,000.00	$9,270.00	3% increase.
BIKE PATROL UNIT	$1,236.00	$173.58	$1,236.00	$1,273.08	3% increase.
CIT. POL. ACADEMY/PUBLIC EDUC.	$13,000.00	$6,030.55	$13,000.00	$13,000.00	No change.
DARE EXPENSES	$0.00	$0.00	$0.00	$0.00	No change.
FIREARMS SUPPLIES/TRNG.	$16,000.00	$18,143.12	$16,000.00	$16,480.00	3% increase.
GENERAL EXPENSE	$60,446.00	$108,141.36	$116,939.55	$80,000.00	Temp employees included in this line item since we don't pay taxes for them.
COMMUNICATION	$30,000.00	$25,608.24	$30,000.00	$30,900.00	3% increase.
RADIO PURCHASE/REPAIR	$13,261.25	$4,809.50	$13,261.25	$13,659.09	3% increase.
SCHOOL/TRAINING EXPENSE	$11,669.90	$11,740.12	$14,088.14	$14,510.79	3% increase over 2019 projection
SCHOOL/TRAINING TUITION	$22,278.90	$15,914.78	$19,097.74	$22,278.90	3% over 2019 Approved.
BUILDING EXPENSE	$150,400.00	$133,737.05	$157,594.00	$162,321.82	3% increase over 2019 projection
EG SUBSTATION- RENT	$11,112.00	$7,594.96	$11,392.44	$11,400.00	E. Goshen Twp Sub-station rent
MISCELLANEOUS	$2,000.00	$485.16	$2,000.00	$2,000.00	No change.
ACCREDITATION FEES	$7,000.00	$3,793.71	$7,000.00	$7,000.00	Standards, licensing, memberships all associated with accreditation.
PAYROLL - DIRECT DEPOSIT CHGE	$2,870.00	$2,917.07	$3,500.48	$3,605.50	3% increase over 2019 projection
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	$1,000.00	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	$7,854.64	$10,000.00	$10,000.00	No change.
TOTAL OTHER EXPENSE	$618,794.95	$487,926.95	$669,970.50	$590,513.45	
	6.06%			-4.57%	over 2019 Approved Budget
TOTAL BUDGET	$7,684,125.93	$5,526,928.97	$7,914,334.57	$8,046,804.23	
				4.72%	over 2019 Approved Budget

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WESTTOWN-EAST GOSHEN POLICE

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RECEIPTS	Approved 2019	As of Oct 2019	Projected 2019 Year End	Approved 2020	Comments:
Beginning balance	$0.00	$0.00	$0.00	$0.00	Any surplus will be deposited into the Pension Fund per agreement.
Westtown Township	$3,069,492.73	$2,854,628.23	$3,069,492.73	$3,125,405.88	44.50% firm PPU's for 2020 according to WT and EG Agreement.
East Goshen Township	$3,811,235.20	$3,277,662.26	$3,811,235.20	$3,897,978.12	55.50% firm PPU's for 2020 according to WT and EG Agreement.
Thornbury Township	$580,000.00	$483,333.32	$580,000.00	$597,400.00	Thornbury Agreement
Receipts: Parking	$12,000.00	$10,668.89	$12,609.98	$13,000.00	Increased $1,000 based on 2019 Projection.
Police Reports					
Alarms					
Fingerprint Income					
Interest					
Miscellaneous Income- explan.below	$0.00	$86,229.31	$130,000.00	$0.00	Not budgeted
Refund of Retirement Insurance Premiums from Reserve	$0.00	$0.00	$0.00	$115,518.24	Refunded through OPEB Trust.
Work Comp refund	$0.00	$1,335.20	$1,335.20	$0.00	Not budgeted
Special Detail refund	$0.00	$162,738.67	$180,000.00	$0.00	Not budgeted
Sale of Police Vehicles	$0.00	$38,630.00	$38,630.00	$0.00	The sale of vehicle money will go into the reserve fund.
Pension - Act 205 receipts	$201,394.00	$286,747.94	$201,394.00	$286,748.00	Received 2019 Act 205 funds in September 2019. Used this number for 2020.
Pension - Act 205 receipts- non uniformed	$8,754.00	$0.00	$8,754.00	$8,754.00	Based on 2019 only. Waiting to hear otherwise from Anderson or E.Goshen Twp.
CPA - Donations	$0.00	$0.00	$0.00	$0.00	Not budgeted
CPA - Tuition	$250.00	$0.00	$0.00	$0.00	Not budgeted
Dare Donations	$1,000.00	$2,000.00	$2,000.00	$2,000.00	Increased $1,000 based on 2019 actual receipts.
TOTAL RECEIPTS	**$7,684,125.93**	**$7,203,973.82**	**$8,035,451.11**	**$8,046,804.23**	
				4.72%	**increased over 2019 Approved Budget**

FORMULA for TWP Contributions	2019 Approved		2020 Approved	Change from 2019 to 2020 Proposed
Receipts total before WT and EG contributions	$803,398.00		$1,023,420.24	$220,022.24
Total budget	$7,684,125.93		$8,046,804.23	$362,678.30
Shared costs	$6,880,727.93		$7,023,383.99	$142,656.06
WT's portion 44.61%	$3,069,492.73	WT's 44.50%	$3,125,405.88	$55,913.15
EG's portion 55.39%	$3,811,235.20	EG's 55.50%	$3,897,978.12	$86,742.92

Capital Contributions	2019 Approved	2020 Approved	Change from 2019
Total Due according to current agreement	$30,800.00	$31,500.00	$700.00
WT's portion	$15,400.00	$15,750.00	$350.00
EG's portion	$15,400.00	$15,750.00	$350.00