WESTTOWN-EAST GOSHEN POLICE DEPARTMENT

2021 Approved Budget Version 3.1

Version 3.1

11/20/2020

Payroll line items increased by 3.25% per Act 111 Award. Note: The 2020 budget was assumed due to Arbitration. 2020 backpay was included in projected year end. 2019 backpay is included in last line item under Payroll Expense. Request for one FT People Share employee be moved to official employee of WEGO PD (currently going thru last 6 months of probationary period - this is NOT a new position and the funds were budgeted, we kept the employee as a FT People Share until we were sure the employee could perform the duties). The Chief's special requests will be in red below. The request for Total Station removed in Version 3. Liability/Property/Work Comp premiums are firm. Health Insurance/Retirement Insurance estimated increase 4.75% per discussions with DVHT. Other Insurance line items will be increased by 5% until a firm quote is received. Changes made to Version 3 after completing 3 quarters of 2020.

PAYROLL EXPENSES	Actual 2019	Approved 2020	AS of September 2020	Projected 2020 Year End	Approved 2021	Comments:
CHIEF OF POLICE	$147,783.22	$151,921.09	$118,585.30	$154,160.89	$160,037.50	Chief
LIEUTENANT	$266,415.47	$273,875.05	$215,547.12	$280,211.26	$295,295.00	2 LTs
SERGEANTS & 1 CORPORAL	$641,197.76	$759,587.99	$565,126.27	$734,664.15	$813,308.24	6 Sergeants & 1 Corporal
FULL-TIME OFFICERS	$1,497,389.65	$1,594,415.16	$1,354,415.89	$1,760,740.66	$1,985,780.95	20 Fters and added $69,000 for raises on anniversary dates for officers in the step.
PART-TIME OFFICERS	$170,197.93	$174,971.77	$182,320.60	$237,016.78	$244,719.83	3.25% over projected 2020.
OFFICE STAFF	$199,949.77	$201,960.00	$160,117.04	$208,152.15	$255,764.00	3 Fters @ $216,000 and one People Share employee (to hire @ WEGO - $39,520). Commission approved 4 FT @ 40 hrs and 3 PT @ 20 hrs.
VACATION	$157,635.54	$147,720.24	$69,581.06	$130,000.00	$134,225.00	3.25% over proj 2020. Vac, Sick, Comp and Pers individual costs go up and down each year but when totalled they are consistent with increase in salary.
SICK	$97,918.16	$128,500.00	$109,494.93	$195,857.48	$202,222.85	3.25% over proj 2020. Vac, Sick, Comp and Pers individual costs go up and down each year but when totalled they are consistent with increase in salary.
COMP	$67,153.74	$52,428.00	$28,739.16	$52,000.00	$53,690.00	3.25% over proj 2020. Vac, Sick, Comp and Pers individual costs go up and down each year but when totalled they are consistent with increase in salary.
PERSONAL	$29,280.66	$35,980.00	$17,086.88	$35,980.00	$37,149.35	3.25% over proj 2020. Vac, Sick, Comp and Pers individual costs go up and down each year but when totalled they are consistent with increase in salary.
COURT	$21,633.80	$26,255.52	$7,879.29	$10,243.08	$15,000.00	Reduced by $11,000. This is a tough one to predict since COVID and the change in scheduling by new Judge.
LONGEVITY	$76,984.13	$79,399.64	$82,450.13	$109,380.86	$115,742.32	Exact amount needed according to contract
OVERTIME	$45,734.07	$49,110.64	$52,054.49	$67,670.84	$69,870.14	3.25% over projected 2020.
SHIFT DIFFERENTIAL	$35,209.34	$36,054.02	$29,824.56	$38,771.93	$40,032.02	3.25% over projected 2020.
HOLIDAYS 13-1/2 DAYS PER YEAR	$50,324.22	$61,680.00	$35,025.59	$55,628.88	$57,436.82	3.25% over projected 2020.
SCHOOL & FIREARMS TRNG.	$60,372.16	$66,820.00	$17,931.11	$23,310.44	$68,991.65	**We could not do a lot of the outside training, due to covid, we are hoping it is possible to train in 2021.**
TRAINING- NEW HIRES	$13,285.00	$33,000.00	$12,346.54	$16,050.50	$46,080.00	8 Pters trained for 288 hours @ $20.00 per hour
MISCELLANEOUS- entirely refunded	$128,524.97	$0.00	$61,316.54	$79,711.50	$0.00	Not budgeted - this would be entirely refunded.
DETECTIVE ALLOWANCE	$3,900.00	$3,900.00	$1,950.00	$2,535.00	$3,900.00	Exact amount needed according to contract
WORK COMP PAY, partially refunded	$3,052.89	$0.00	$107,402.17	$139,622.82	$0.00	Not budgeted - this is partially refunded. Cannot project work comp injuries.
Retro Pay for 2019. 2020 retro pay is included in line items	$0.00	$0.00	$130,875.31	$130,875.31	$0.00	One time payment for 2019 backpay
TOTAL PAYROLL EXPENSES	**$3,713,942.48**	**$3,877,579.11**	**$3,360,069.98**	**$4,462,584.52**	**$4,599,245.66**	**18.61% over approved 2020 budget**
2019 backpay paid in 2020	$130,875.31			$4,251,997.71		8.17% over 2020 year end projection with 2019 back pay $ & refunded Misc removed
New Actual	$3,844,817.79					

BENEFIT EXPENSES	Actual 2019	Approved 2020	AS of September 2020	Projected 2020 Year End	Approved 2021	Comments:
SOCIAL SECURITY & MED.	$274,481.88	$296,634.80	$246,857.03	$330,706.57	$351,842.29	7.65% of total payroll expenses.
UNEMPLOYMENT COMP	$0.00	$8,500.00	$0.00	$8,500.00	$8,500.00	No change to budget
DENTAL	$56,913.75	$60,000.00	$40,465.99	$60,000.00	$63,000.00	Firm quote **not** received. 5% increase for now.
EYE CARE	$12,592.37	$11,000.00	$9,283.02	$11,000.00	$11,000.00	No change to budget
PHYSICALS	$3,885.24	$5,000.00	$78.34	$5,000.00	$5,000.00	No change to budget
CLEANING ALLOWANCE	$25,128.94	$26,500.00	$24,221.17	$26,500.00	$26,500.00	Exact amount needed according to contract
CLOTHING ALLOWANCE	$2,925.00	$3,510.00	$3,510.00	$3,510.00	$3,510.00	Exact amount needed according to contract
SHOE ALLOWANCE	$12,300.00	$12,300.00	$11,950.00	$12,300.00	$12,300.00	Exact amount needed according to contract
HEALTH CLUB	$7,565.58	$7,650.00	$3,663.21	$7,650.00	$7,650.00	No change to budget
PRIVATE EDUCATION	$6,517.01	$30,000.00	$12,056.86	$20,000.00	$25,332.00	4 officers going for masters and bachelors degrees.
UNIFORMS	$37,992.72	$40,000.00	$11,232.02	$40,000.00	$40,000.00	No change to budget
INSURANCE HEALTH-BC/BS changed to DVHT 11/1/2020	$717,605.72	$779,430.00	$589,688.21	$787,000.00	$821,800.00	Changing to DVHT Nov & Dec 2020 (savings 4%). Estimated 2021 premium discussed with DVHT. This number was the best we can do.
INSURANCE LIFE & DISABIL.	$46,001.75	$56,943.28	$42,021.64	$54,700.00	$57,435.00	Firm quote **not** received. 5% increase over projected year end for now.
WORK COMP- SWIF	$232,216.60	$152,000.00	$115,578.85	$152,000.00	$154,307.00	Firm quote received.
PUBLIC OFF & POLICE PROF.	$60,212.00	$63,006.00	$0.00	$63,006.00	$65,664.00	Firm quote received.
PREVENTATIVE SHOTS	$0.00	$500.00	$0.00	$500.00	$500.00	No change to budget
RETIREMENT HEALTH BENEFITS	$121,258.29	$115,518.24	$95,584.94	$114,336.00	$115,800.00	Changing to DVHT Nov & Dec 2020 (savings 4%). Estimated 2021 premium discussed with DVHT. This number was the best we can do.
Transfer to OPEB	$235,000.00	$225,000.00	$0.00	$225,000.00	$0.00	Per agreement between WT and EG
457 K PLAN CONTRIBUTIONS	$14,139.21	$14,443.76	$13,660.79	$14,444.00	$14,913.43	Increased 2020 projection by 3.25%
WEGO POLICE PENSION	$941,182.44	$1,114,901.00	$0.00	$1,114,901.00	$1,055,594.00	MMO for 2021 based upon Market Value of Assets
WEGO Additional Pension Plan Contribution	$109,246.10	$111,490.10	$321,743.54	$111,490.10	$105,559.40	10% of the above number based on agreement between WT and EG Twps.
WEGO NON-UNIFORM PENSION	$0.00	$11,057.00	$0.00	$11,057.00	$13,008.00	Number confirmed by EG Twp. Exact amount listed in receipts.
TOTAL BENEFIT EXPENSES	**$2,917,164.60**	**$3,145,384.18**	**$1,541,595.61**	**$3,173,600.67**	**$2,959,215.12**	

-5.92% over 2020 Approved Budget

Large reduction due to removing the Transfer of $225,000 to OPEB.

VEHICLE EXPENSES	Actual 2019	Approved 2020	AS of September 2020	Projected 2020 Year End	Approved 2021	Comments:
VEHICLE INSURANCE	$71,644.00	$69,163.50	$3,418.00	$69,163.00	$70,168.00	Firm quote received.
VEHICLE MAINTENANCE	$46,655.90	$41,200.00	$25,700.74	$41,200.00	$42,436.00	Increased 3% over projected year end.
VEHICLE TIRES/REPAIR	$10,665.47	$12,360.00	$5,842.84	$12,360.00	$12,730.80	Increased 3% over projected year end.
VEHICLE MISCELLANEOUS	$29,756.05	$34,121.00	$28,974.04	$34,121.00	$35,144.63	Increased 3% over projected year end.
VEHICLE REPLACEMENT	$215,729.12	$194,000.00	$218,765.68	$219,000.00	$229,950.00	Increased 5% over projected year end. Equipment and install charges increased.
VEHICLE GASOLINE	$78,852.87	$82,482.99	$40,429.74	$54,000.00	$55,620.00	Increased 3% over projected year end.
TOTAL VEHICLE EXPENSES	**$453,303.41**	**$433,327.49**	**$323,131.04**	**$429,844.00**	**$446,049.43**	

2.94% over 2020 Approved Budget

OTHER EXPENSES	Actual 2019	Approved 2020	AS of September 2020	Projected 2020 Year End	Approved 2021	Comments:
LEGAL FEES	$64,900.47	$31,000.00	$75,006.33	$77,000.00	$31,000.00	No increase over 2020 approved budget.
OFFICE SUPPLIES	$10,259.20	$13,657.80	$6,631.75	$13,657.80	$13,657.80	No change to budget
POLICE SUPPLIES	$44,491.19	$38,000.00	$10,839.96	$38,000.00	$115,319.00	Chief's request for a new RMS from Alert to CODY - $77,319 of the $115,319. See Chief's justification.
CAMERA/FILM SUPPLIES	$4,930.59	$10,000.00	$644.17	$10,000.00	$10,000.00	No change to budget
COPIER	$3,193.31	$2,266.00	$2,516.18	$3,400.00	$3,400.00	No change to 2020 year end projection. Slight change due to experience.
POSTAGE	$1,254.53	$1,751.00	$1,012.01	$1,751.00	$1,751.00	No change to budget
PRINTING	$2,041.65	$3,090.00	$408.98	$3,090.00	$3,090.00	No change to budget
COMPUTERS	$27,340.86	$35,000.00	$30,369.28	$35,000.00	$35,000.00	No change to budget
DRUG UNIT	$5,678.09	$9,049.48	$4,953.55	$9,049.48	$9,049.48	No change to budget
TRAFFIC UNIT	$6,328.99	$9,270.00	$6,911.45	$9,270.00	$9,270.00	Chief's request for Total Station not approved.
BIKE PATROL UNIT	$173.58	$1,273.08	$0.00	$1,273.08	$1,273.08	No change to budget
CIT. POL. ACADEMY/PUBLIC EDUC.	$12,457.97	$13,000.00	$1,914.21	$13,000.00	$13,000.00	No change to budget
FIREARMS SUPPLIES/TRNG.	$18,718.12	$16,480.00	$34,448.35	$27,200.00	$27,200.00	No changes to projected December 2020 number.
GENERAL EXPENSE	$116,678.58	$80,000.00	$62,418.31	$80,000.00	$37,000.00	Reduced by $43,000 if our People Share employee is moved to WEGO employee, if not add $43,000 back in.
COMMUNICATION	$30,374.33	$30,900.00	$22,802.01	$30,900.00	$30,900.00	No change to budget
RADIO PURCHASE/REPAIR	$8,310.50	$13,659.09	$4,403.05	$13,659.09	$13,659.09	No change to budget
SCHOOL/TRAINING EXPENSE	$12,917.45	$14,510.79	$5,558.98	$14,510.79	$14,510.79	No change to budget
SCHOOL/TRAINING TUITION	$18,895.78	$22,278.90	$21,556.00	$22,278.90	$22,278.90	No change to budget
BUILDING EXPENSE	$159,756.63	$162,321.82	$106,963.20	$162,321.82	$162,321.82	No change to budget
EG SUBSTATION- RENT	$11,392.44	$11,400.00	$6,645.59	$11,400.00	$11,400.00	No change to budget
MISCELLANEOUS	$1,105.16	$2,000.00	$10,306.05	$11,000.00	$2,000.00	COVID expenses included in June 2020 and projected December 2020 expenses.
ACCREDITATION FEES	$3,793.71	$7,000.00	$3,582.50	$7,000.00	$7,000.00	No change to budget
PAYROLL - DIRECT DEPOSIT CHGE	$3,447.07	$3,605.50	$3,150.88	$4,000.00	$4,400.00	10% increase due to experience. June 2020 number was high due to additional backpay checks for 2019 and 2020.
PHONES - sinking fund	$1,500.00	$1,500.00	$0.00	$1,500.00	$1,500.00	No change to budget
WEAPONS - sinking fund	$1,000.00	$1,000.00	$0.00	$1,000.00	$1,000.00	No change to budget
COMPUTERS - sinking fund	$5,000.00	$5,000.00	$0.00	$5,000.00	$5,000.00	No change to budget
LICENSE PLATE READER-sinking fund	$6,000.00	$6,000.00	$0.00	$6,000.00	$9,856.00	ADDED LICENSE PLATE READER FOR ROUTES 202 AND 926
MOBILE VIDEO RECORDER - sinking fund	$5,000.00	$5,000.00	$0.00	$5,000.00	$5,000.00	No change to budget
PORTABLE RADIOS - sinking fund	$14,000.00	$14,000.00	$0.00	$14,000.00	$14,000.00	No change to budget
SECURITY CAMERA - sinking fund	$8,000.00	$8,000.00	$0.00	$8,000.00	$8,000.00	No change to budget
TASER - sinking fund	$10,000.00	$1,000.00	$0.00	$1,000.00	$1,000.00	No change to budget
BODY CAMERAS - sinking fund	$7,500.00	$7,500.00	$0.00	$7,500.00	$7,500.00	No change to budget
EMERGENCY RESPONSE TEAM	$7,978.59	$10,000.00	$3,187.34	$10,000.00	$10,000.00	No change to budget
TOTAL OTHER EXPENSE	**$634,418.79**	**$590,513.45**	**$426,230.13**	**$657,761.95**	**$641,336.96**	

8.61% Over approved 2020

TOTAL BUDGET	**$7,718,829.28**	**$8,046,804.23**	**$5,651,026.76**	**$8,723,791.15**	**$8,645,847.17**	
	$130,875.31			**$210,586.81**		
	$7,849,704.59			**$8,513,204.34**		

7.44% Over approved 2020

1.56% Over projected 2020, which includes 2020 back pay but not 2019 back pay and refunded Miscellaneous

WESTTOWN-EAST GOSHEN POLICE
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RECEIPTS	Actual 2019	Approved 2020	AS of September 2020	Projected 2020 Year End	Approved 2021	Comments:
Westtown Township	$3,069,492.72	$3,125,405.88	$2,375,308.47	$3,125,405.88	$3,374,478.24	44.50% firm PPU's for 2021 according to WT and EG Agreement.
East Goshen Township	$3,659,956.64	$3,897,978.12	$2,962,463.37	$3,897,978.12	$4,208,618.93	55.50% firm PPU's for 2021 according to WT and EG Agreement.
Thornbury Township	$580,000.00	$597,400.00	$448,049.97	$597,400.00	$615,322.00	Thornbury Agreement
Receipts: Parking	$11,977.52	$13,000.00	$140.00	$7,500.00	$7,500.00	No change to projected number
Police Reports			$4,199.25			
Alarms			$0.00			
Fingerprint Income			$775.00			
Interest			$149.03			
Miscellaneous Income- explan.below	$204,749.21	$0.00	$513,821.77	$520,000.00	$0.00	Not budgeted
Refund of Retirement Insurance Premiums from Reserve		$115,518.24	$0.00	$114,336.00	$115,800.00	Refunded through OPEB Trust.
Work Comp refund	$1,335.20	$0.00	$47,876.32	$50,000.00	$0.00	Not budgeted
Special Detail refund	$178,853.12	$0.00	$93,996.09	$125,328.12	$0.00	Not budgeted
Sale of Police Vehicles	$38,630.00	$0.00	$0.00	$41,100.00	$38,630.00	The funds will go back into the general fund.
Pension - Act 205 receipts	$286,747.94	$286,748.00	$275,734.66	$275,734.66	$272,410.00	Jim Kennedy's opinion is reduce 5% or keep the 2020 $. Covid could reduce it this year and next????
Pension - Act 205 receipts- non uniformed	$0.00	$8,754.00	$0.00	$0.00	$13,088.00	MMO for 2021
CPA - Donations	$0.00	$0.00	$0.00	$0.00	$0.00	Not budgeted
CPA - Tuition	$0.00	$0.00	$0.00	$0.00	$0.00	Not budgeted
Dare Donations	$2,000.00	$2,000.00	$0.00	$0.00	$0.00	Donations are usually received at year end. Catholic schools were not open due to Covid.
TOTAL RECEIPTS	**$8,033,742.35**	**$8,046,804.23**	**$6,722,513.93**	**$8,754,782.78**	**$8,645,847.17**	

7.44% increased over 2020 Approved Budget

FORMULA for TWP Contributions	2020 Approved		2021 Approved	Difference	
Receipts total before WT & EG Contr.	$1,023,420.24	Receipts total before WT & EG Contr.	$1,062,750.00	$39,329.76	donations/misc receipts
Total Budget	$8,046,804.23	Total Budget	$8,645,847.17	$599,042.93	
Shared costs	$7,023,383.99	Shared costs	$7,583,097.17	$559,713.17	
WT's portion 44.50%	$3,125,405.88	WT's portion 44.50%	$3,374,478.24	$249,072.36	
EG's portion 55.50%	$3,897,978.12	EG's portion 55.50%	$4,208,618.93	$310,640.81	

Capital Contributions	2020 Approved	2021 Approved	Difference
Total amount due - NOTE: discussion to add $8,000 for roof	$31,500.00	$40,200.00	$8,700.00
WT's portion	$15,750.00	$20,100.00	$4,350.00
EG's portion	$15,750.00	$20,100.00	$4,350.00

NOTE: As of the 9/24/2020 Finance Group meeting the any Dec 2020 surplus will go back to the two townships.

$30,991.63 Potential surplus