Version 5

11/22/2024

WESTTOWN-EAST GOSHEN POLICE DEPARTMENT

2025 Proposed Budget Version 5- changes from previous version 2-4 are highlighted in light blue

Included in Version 3: current employees with one new Fter added in the last half of 2024 - approved by Commission. NOTE: a FT officer was included in 2024 budget but retired unexpectantly in December of 2023 - not replaced as of June 2024. The 3.75% increase in payroll is according to the current union contract, effective thru 12/31/2025. Administration increase 5%. This budget excludes the admin that resigned and will not be replaced (trial run) in 2025. Added $12,000 under Accreditation for the consultant. The Commission approved proposing 1 drone with training and fees. The Firearms Instructor is requesting new firearms - discussed at the June/July Commission meetings (cost neutral or dip into Firearms Sinking Fund of approximately $24,000 for training and holsters). We received work comp and health insurance quotes, won't receive Disability quote until Jan/Feb. Purchasing two new vehicles instead of 4 in 2025. Increased Pension Act 205 receipts by $75,000. Added $77,400 SRO receipts.

PAYROLL EXPENSES	Actual 2022	Actual 2023	Approved 2024	As of June 2024	Projected Dec-24	Proposed 2025	Comments:
CHIEF OF POLICE	$164,917.68	$173,162.86	$179,656.35	$89,828.18	$179,656.36	$186,393.46	3.75% pending Commission final evaluation.
LIEUTENANT	$285,346.92	$303,405.25	$313,068.96	$156,534.43	$313,068.86	$324,809.05	3.75% increase
SERGEANTS & 1 CORPORAL	$840,244.64	$888,113.04	$919,095.97	$460,842.79	$921,685.58	$953,562.13	6 Sergeants & 1 Corporal- 3.75% increase
FULL-TIME OFFICERS	$1,752,519.25	$2,130,081.57	$2,549,055.22	$1,189,543.26	$2,379,086.52	$2,663,268.86	3.75% increase plus step raises for 10 FT officers (8.33-11.11% incr). NOTE: top officer retired and we replaced him with a first year officer.
PART-TIME OFFICERS	$218,677.83	$61,502.64	$0.00	$34,830.20	$69,660.40	$0.00	With 5 officers on a platoon we do not need to fill the "holes" for the perfect schedule. We continue to need Pters to fill vac, sick, comp, personal.
OFFICE STAFF	$276,946.72	$361,902.79	$363,375.48	$181,687.74	$363,375.48	$306,679.24	5% increase for 4 admin. The 5th position will not be replaced for now. Will use LEAS Accreditation Consultant for $12k - see Accreditation line item.
VACATION	$100,587.02	$97,799.16	$93,375.00	$34,316.20	$78,632.40	$81,581.12	The projection is $37,540 less than 2024 approved budget. Then increased the projection by 3.75%. Vac, Sick, Comp and Personal individual line-items go up and down each year. Some years officers use more comp than vacation, sell sick rather than use it and so on. This is why I group them together in this box.
SICK	$169,134.74	$137,883.01	$190,260.46	$67,240.91	$170,000.00	$176,375.00	
COMP	$39,510.11	$20,372.04	$42,537.50	$2,218.40	$40,000.00	$41,500.00	
PERSONAL	$38,677.16	$38,912.92	$47,725.00	$14,509.23	$47,725.00	$49,514.69	
COURT	$22,875.01	$22,111.18	$24,104.57	$9,804.77	$19,609.54	$20,344.90	Reduced by $3,700. Court is unpredictable. Increased 3.75% over projected 2024.
LONGEVITY	$101,514.56	$113,159.11	$139,405.16	$98,304.06	$139,405.16	$141,455.25	Exact amount needed according to contract based on 3.75% increase in salaries. This is capped at $8,275 per officer.
OVERTIME	$213,549.76	$274,214.64	$250,360.00	$42,374.41	$84,748.82	$87,926.90	3.75% over projected 2024. Overtime significantly reduced in 2024. Partially due to $13,260 Grant completed.
SHIFT DIFFERENTIAL	$46,312.26	$43,163.59	$44,933.79	$23,010.50	$46,021.00	$47,746.79	3.75% over projected 2024.
HOLIDAYS 13-1/2 DAYS PER YEAR	$51,059.46	$54,928.71	$61,212.50	$39,810.07	$62,000.00	$64,325.00	3.75% over projected 2024.
SCHOOL & FIREARMS TRNG.	$22,086.91	$25,632.16	$52,875.00	$33,266.40	$53,000.00	$58,583.50	3.75% over projected 2024.
TRAINING- NEW HIRES	$26,095.00	$28,429.18	$51,153.60	$13,509.20	$23,938.00	$52,285.44	TBD: Hire and retain 3 PTers: 3 trained for 288 hrs @ $36.21 per hr. and tuition reimbursement (3 x $7k).
MISCELLANEOUS- entirely refunded	$112,753.03	$108,137.02	$0.00	$62,615.62	$120,000.00	$0.00	Not budgeted - this would be entirely refunded.
DETECTIVE ALLOWANCE	$3,900.00	$3,900.00	$3,900.00	$3,900.00	$3,900.00	$3,900.00	Exact amount needed according to contract. $75 per week for 52 weeks.
WORK COMP PAY, partially refunded	$114,638.10	$170,085.99	$0.00	$0.00	$0.00	$0.00	Not budgeted - this is partially refunded. Cannot project work comp injuries.
TOTAL PAYROLL EXPENSES	**$4,601,346.16**	**$5,056,896.86**	**$5,326,094.57**	**$2,556,196.37**	**$5,115,513.12**	**$5,260,251.32**	**Decreased $65,843. Top Officer retired, replaced with new Fter. 3.75% payroll increase but OT, Vac, Sick, Comp and Pers reduced significantly. Removed Accreditation Manager position and replaced with a consultant as a trial for 2025.**

BENEFIT EXPENSES	Actual 2022	Actual 2023	Approved 2024	As of June 2024	Projected Dec-24	Proposed 2025	Comments:
SOCIAL SECURITY & MED.	$329,003.85	$360,801.77	$407,446.23	$195,272.88	$391,336.75	$401,697.23	7.65% of total payroll expenses after subtracting $712 - employer savings for salary over $174,900
UNEMPLOYMENT COMP	$0.00	$0.00	$8,500.00	$0.00	$8,500.00	$8,500.00	the need for this changes each year but necessary to budget for this dollar amount.
DENTAL	$57,441.90	$57,337.02	$65,000.00	$28,194.05	$56,388.10	$57,207.21	Reduced by $7,700: officers waiving dental insurance ($5,700). One FT admin not replacing represents $2,000 of this total.
EYE CARE	$14,376.36	$13,778.02	$13,650.00	$10,486.47	$20,972.94	$22,021.59	5% increase
PHYSICALS	$4,224.00	$3,713.00	$6,000.00	$105.00	$500.00	$1,000.00	reduced significantly due to experience. Insurance is paying for physicals 100%. We still have to pay for new hires employee physicals.
CLEANING ALLOWANCE	$24,020.40	$23,663.00	$25,500.00	$12,782.88	$25,500.00	$25,500.00	34 FT times $750
CLOTHING ALLOWANCE	$3,510.00	$3,510.00	$3,510.00	$3,510.00	$3,510.00	$3,510.00	Exact amount needed according to contract. 6 Detectives x's $585.00
SHOE ALLOWANCE	$11,950.00	$13,150.00	$13,600.00	$0.00	$13,900.00	$13,900.00	34 FT times $400 plus 6 bike unit members @ $50, per contract
HEALTH CLUB	$4,699.23	$4,844.97	$3,000.00	$2,516.17	$5,000.00	$5,000.00	Increased due to experience.
PRIVATE EDUCATION	$25,608.62	$2,170.34	$19,800.00	$3,000.00	$6,000.00	$12,000.00	Decreased by $7,800 from approved 2024. Expect two officers to use the private education benefit.
UNIFORMS	$44,633.91	$35,137.73	$40,000.00	$8,925.16	$40,000.00	$40,000.00	No change to the 2024 approved budget.
INSURANCE HEALTH-BC/BS changed to DVHT 11/1/2020	$916,306.57	$881,094.08	$907,000.00	$415,677.26	$831,354.52	$857,435.00	Firm quote received 10/17/2024 (2% incr health, 17% incr for rx), one more person waived insurance. Removed 1 FT admin open position which is $15,200.
INSURANCE LIFE & DISABIL.	$56,113.40	$57,523.88	$65,331.48	$30,733.92	$61,467.84	$64,541.23	Increase 5% over 2024 projection until a firm quote is received
WORK COMP- MRM TRUST	$248,126.96	$230,942.00	$245,000.00	$94,748.00	$245,000.00	$256,512.00	Firm quote received 9/4/2024
PUBLIC OFF & POLICE PROF.	$66,207.00	$72,874.00	$73,715.00	$8,803.00	$73,715.00	$78,855.00	Firm quote received 9/6/2024 - added $500 for Drone insurance
RETIREMENT HEALTH BENEFITS	$178,050.22	$204,744.20	$196,000.00	$100,953.58	$201,907.16	$188,620.20	Firm quote received 10/17/2024, a few status changes
457 K PLAN CONTRIBUTIONS	$18,187.99	$19,860.18	$20,532.35	$10,057.34	$21,000.00	$21,787.50	Increased 2024 projection by 3.75%.
WEGO POLICE PENSION	$809,442.00	$840,192.00	$1,479,021.00	$0.00	$1,479,021.00	$1,474,717.00	Firm 2025 MMO (MVA recommended). $1,134,652 is the required MMO. Commission always votes for MVA.
WEGO Additional Pension Plan Contribution	$0.00	$84,019.20	$0.00	$0.00	$0.00	$0.00	Reintroduced this line item for 2024 (10% additional deposit) that Commission cancelled..
WEGO NON-UNIFORM PENSION	$0.00	$0.00	$13,008.00	$0.00	$13,008.00	$13,008.00	INFO not received yet
TOTAL BENEFIT EXPENSES	**$2,811,902.41**	**$2,909,355.39**	**$3,605,614.07**	**$925,765.71**	**$3,498,081.31**	**$3,545,811.96**	**Reduced by $59,802. insur waivers reduced cost of health insurance, LTD/STD Insur quote (Feb each year). Removed one admin position**

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VEHICLE EXPENSES	Actual 2022	Actual 2023	Approved 2024	As of June 2024	Projected Dec-24	Proposed 2025	
VEHICLE INSURANCE	$73,928.00	$47,854.00	$83,100.00	$46,705.00	$84,000.00	$80,645.00	Reduced: firm quote received 9/6/2024 - a high dollar accident from years ago has been dropped off the policy
VEHICLE MAINTENANCE	$45,015.52	$51,802.44	$59,393.73	$27,669.80	$56,000.00	$57,680.00	Increased 3% over projected year end.
VEHICLE TIRES/REPAIR	$6,473.09	$11,755.54	$13,390.00	$12,987.88	$16,000.00	$16,800.00	slight increase do to SUV tire prices.
VEHICLE MISCELLANEOUS	$11,110.85	$12,934.86	$17,000.00	$3,980.66	$10,000.00	$11,000.00	Reduced due to experience. Renegotiated car wash.
VEHICLE REPLACEMENT	$204,990.05	$218,489.54	$272,500.00	$135,126.04	$272,500.00	$202,261.00	2 new cars financed at ~$30,000 per yr, equipment $25,000, add in ongoing loans. We pay off one loan each year. Still do not have loan amount for cars this year (2024).
VEHICLE GASOLINE	$116,848.10	$106,640.90	$116,183.21	$49,350.50	$100,000.00	$110,000.00	Decreased from 2024 due to experience. Increased 10% over projected year end due to fluctuating gas prices.
TOTAL VEHICLE EXPENSES	**$458,365.61**	**$449,477.28**	**$561,566.94**	**$275,819.88**	**$538,500.00**	**$478,386.00**	**Decreased by $83,100. Order 2 vehicles not 4. Vehicle insurance decreased. Gas prices based on experience**

OTHER EXPENSES	Actual 2022	Actual 2023	Approved 2024	As of June 2024	Projected Dec-24	Proposed 2025	Comments:
LEGAL FEES	$23,863.00	$33,070.11	$15,000.00	$22,964.50	$30,000.00	$80,000.00	Contract negotiations in 2025
OFFICE SUPPLIES	$13,265.12	$13,352.46	$13,390.00	$4,913.43	$13,500.00	$13,905.00	Increase 3%.
POLICE SUPPLIES	$57,504.71	$140,205.23	$109,376.00	$131,205.88	$170,000.00	$77,411.00	reduced significantly, mostly due to grant being over in 2024 added 1 premium drone for 2025.
CAMERA/FILM SUPPLIES	$597.32	$7,397.00	$10,000.00	$2,075.63	$10,000.00	$10,000.00	No change to budget.
COPIER	$5,639.11	$1,626.00	$6,200.00	$800.00	$6,200.00	$6,200.00	No change to budget.
POSTAGE	$1,808.24	$1,187.83	$1,751.00	$707.33	$1,751.00	$1,751.00	No change to budget.
PRINTING	$20.90	$1,118.25	$3,090.00	$0.00	$3,090.00	$3,090.00	No change to budget.
COMPUTERS	$54,784.21	$320,782.13	$72,000.00	$72,177.46	$82,788.00	$80,000.00	Increased by $8,000 due to experience
CRIMINAL INVESTIGATION UNIT	$9,030.09	$8,901.05	$9,000.00	$953.68	$8,500.00	$8,500.00	Reduced by $500
TRAFFIC UNIT	$9,295.49	$5,687.95	$9,270.00	$4,188.60	$9,270.00	$9,270.00	No change to budget.
BIKE PATROL UNIT	$0.00	$0.00	$1,200.00	$0.00	$1,200.00	$1,200.00	No change to budget.
CIT. POL. ACADEMY/PUBLIC EDUC.	$10,026.12	$11,639.22	$13,000.00	$10,261.97	$13,000.00	$3,000.00	Reduced since the grant will be over December 2024
FIREARMS SUPPLIES/TRNG.	$27,907.85	$25,193.66	$27,200.00	$5,189.87	$27,000.00	$27,200.00	No change to budget.
GENERAL EXPENSE	$39,833.70	$16,845.91	$25,000.00	$12,025.44	$75,000.00	$25,000.00	No change to budget. The projection shows Staffing Study costs of approximately $50,000 that was not budgeted for but approved by Commission.
COMMUNICATION	$36,640.66	$38,213.61	$41,199.40	$21,114.65	$42,000.00	$42,000.00	No change to budget.
RADIO PURCHASE/REPAIR	$5,809.57	$10,839.15	$6,500.00	$1,903.11	$6,500.00	$6,500.00	No change to budget.
SCHOOL/TRAINING EXPENSE	$10,369.04	$20,409.41	$20,000.00	$13,172.35	$20,000.00	$20,000.00	No change to budget.
SCHOOL/TRAINING TUITION	$15,849.72	$25,217.64	$27,134.10	$9,684.61	$27,134.00	$27,134.00	No change to budget.
BUILDING EXPENSE	$154,208.15	$153,700.78	$195,000.00	$85,808.83	$195,000.00	$170,000.00	Reduced after deducting the 2024 approval for Training Room technology improvements ($25K), LED Lighting?
EG SUBSTATION- RENT	$12,341.81	$11,392.07	$11,400.00	$5,696.22	$11,400.00	$11,400.00	No change to budget.
MISCELLANEOUS	$63,072.23	$901.10	$2,000.00	$0.00	$2,000.00	$2,000.00	No change to budget.
ACCREDITATION FEES	$7,947.44	$9,338.51	$8,500.00	$8,231.18	$8,500.00	$20,500.00	Hired LEAS as an Accreditation Consultant (12K).
PAYROLL - DIRECT DEPOSIT CHGE	$3,642.00	$3,587.64	$4,400.00	$2,275.25	$4,400.00	$4,400.00	No change to budget.
PHONES - sinking fund	$1,500.00	$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	$1,000.00	$0.00	$1,000.00	$1,000.00	No change to budget.
COMPUTERS - sinking fund	$5,000.00	$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	$6,000.00	$0.00	$6,000.00	$6,000.00	No change to budget.
MOBILE VIDEO RECORDER - sinking fund	$5,000.00	$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	$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	$8,000.00	$0.00	$8,000.00	$8,000.00	No change to budget.
TASER - sinking fund	$1,000.00	$1,000.00	$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	$7,500.00	$0.00	$7,500.00	$7,500.00	No change to budget.
EMERGENCY RESPONSE TEAM	$9,566.44	$10,293.13	$10,000.00	$5,873.88	$10,000.00	$10,000.00	No change to budget.
TOTAL OTHER EXPENSE	**$622,022.92**	**$919,899.84**	**$690,610.50**	**$421,223.87**	**$827,233.00**	**$709,461.00**	**Increased by $18,850 hired Accreditation Consultant and one premium drone.**

TOTAL BUDGET	**$8,493,637.10**	**$9,335,629.37**	**$10,183,886.08**	**$4,179,005.83**	**$9,979,327.43**	**$9,993,910.28**	**Reduced by $189,976**

WESTTOWN-EAST GOSHEN POLICE

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RECEIPTS	Actual 2022	Actual 2023	Approved 2024	As of June 2024	Projected Dec-24	Proposed 2025	Comments:
Carry over from previous Budget	$0.00	$0.00	$30,000.00	$0.00	$0.00	$150,000.00	Conservative estimate. Showing $205,000 but expect 2025 insurance deposits.
Westtown Township	$3,200,490.61	$3,429,056.84	$4,165,314.40	$2,082,480.81	$4,165,314.40	$4,050,577.91	44.50% firm PPU's for 2025 budget according to WT and EG 2022 Agreement.
East Goshen Township	$3,991,623.12	$4,276,688.89	$5,194,942.68	$2,597,251.33	$5,194,942.68	$5,051,844.36	55.50% firm PPU's for 2025 budget according to WT and EG 2022 Agreement.
Thornbury Township	$633,782.00	$652,894.96	$0.00	$0.00	$0.00	$0.00	Thornbury did not renew their contract with WEGO in 2024.
Receipts: Parking	$1,120.00	$770.00	$9,000.00	$210.00	$8,000.00	$8,000.00	Decreased receipts by $1,000 due to experience
Police Reports	$7,716.50	$7,010.69		$3,165.00			
Alarms	$1,260.00	$0.00		$0.00			
Fingerprint Income	$1,550.00	$1,150.00		$225.00			
Interest	$171.38	$1,049.72		$71.24			
Health Care Contribution		$0.00	$16,000.00	$0.00	$14,000.00	$14,000.00	reduced
Miscellaneous Income and GRANTS	$163,852.57	$201,306.14	$247,541.00	$215,628.87	$247,541.00	$77,400.00	SRO Grant thru 2027
Refund of Retirement Insurance Premiums from Reserve	$0.00	$0.00	$196,000.00	$0.00	$196,000.00	$212,000.00	Refunded through OPEB Trust.
Work Comp refund	$0.00	$38,190.00	$0.00	$0.00	$0.00	$0.00	Not budgeted
Special Detail refund	$123,938.70	$162,659.35		$85,768.52	$160,000.00	$0.00	Not budgeted
Sale of Police Vehicles	$16,900.00	$49,050.00	$40,000.00	$0.00	$40,000.00	$40,000.00	The funds will go back into the general fund.
Pension - Act 205 receipts	$279,744.40	$338,017.51	$300,000.00	$0.00	$300,000.00	$375,000.00	Estimated ACT 205 funds for 2025 - updated in October 2025
Pension - Act 205 receipts- non uniformed	$0.00	$0.00	$13,088.00	$0.00	$13,088.00	$13,088.00	Estimated MMO for 2025
CPA - Donations	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	Not budgeted
CPA - Tuition	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	Not budgeted
Dare Donations	$2,000.00	$0.00	$2,000.00	$0.00	$2,000.00	$2,000.00	Donations from 2 catholic schools.
TOTAL RECEIPTS	**$8,424,149.28**	**$9,157,844.10**	**$10,183,886.08**	**$4,984,800.77**	**$10,340,886.08**	**$9,993,910.28**	

FORMULA for TWP Contributions	2024 Approved		2025 Proposed	Difference	
Receipts total before WT & EG Contr.	$823,629.00	Receipts total before WT & EG Contr.	$891,488.00	$67,859.00	grants/rcpts/surp
Total Budget	$10,183,886.08	Total Budget	$9,993,910.28		
Shared costs	$9,360,257.08	Shared costs	$9,102,422.28		
WT's portion 44.50%	$4,165,314.40	WT's portion 44.50%	$4,050,577.91	-2.75%	
EG's portion 55.50%	$5,194,942.68	EG's portion 55.50%	$5,051,844.36	-2.75%	

Capital Contributions	2024 Approved	2025 Agreement	Difference
Total amount due	$43,300.00	$44,300.00	$1,000.00
WT's portion	$21,650.00	$22,150.00	$500.00
EG's portion	$21,650.00	$22,150.00	$500.00