

**Village of Boys Town - Police
2023 to 2024 Budget**

			Projected				22/23 vs.		
		10/20-09/21	10/21-09/22	10/22-09/23	22/23	Fav/ (Unfav)	10/23-09/24	23/24 Bgt	Notes
ct		Actual	Actual	Actual	Ann Bgt	(Unfav)	Prop Bgt	Incr/(Decr)	Notes
4052100	FFBH Reimbursement2100	1,388,388	1,090,645	1,287,233	1,153,159	134,074	1,188,242	35,083	Amount to balance budget
4502100	Miscellaneous Income2100	300,756	15	398	1,150	(752)	1,150	-	
4472100	Insurance Recoveries	-	14	-	-	-	-	-	
	Total Income	1,689,144	1,090,674	1,287,631	1,154,309	133,322	1,189,392	35,083	
									Total 8.0 FTEs: 7.5 FTEs for Officers including Chiefs & 0.5 FTEs for Admin Asst. Includes \$3/hr. retention bonus (\$2 in 2023 & \$1 in 2024) for Officers including Chiefs, 5% merit increase effective Jan 1, 2024, overtime increase of 20% due to change of calculation from per pay period to per week, and an extra incentive shift pay of \$1/hr. added for Sat-Sun, 7am-2pm
5002100	Full-Time Salaries	738,076	746,089	693,475	610,500	(82,975)	585,100	(25,400)	
5012100	Part-Time Salaries2100	31,847	33,755	37,536	20,700	(16,836)	64,300	43,600	See Pay Spreadsheet
5032100	Overtime Salaries2100	54,087	42,510	59,813	43,000	(16,813)	68,800	25,800	See Pay Spreadsheet
5042100	Shift Differential 2100	131,330	2,954	24,276	18,000	(6,276)	38,100	20,100	\$1 extra per hour
5082100	Holiday	17,554	10,059	11,586	8,800	(2,786)	11,100	2,300	See Pay Spreadsheet
5092100	Holiday Worked	30,960	18,692	18,338	17,500	(838)	17,600	100	See Pay Spreadsheet
5102100	FICA Expense2100	77,232	65,730	60,948	61,100	152	66,800	5,700	8.5% Budget includes 7.65% for FICA & 0.85% for Unemployment.
5132100	Employer Match Police	58,727	45,783	41,463	39,600	(1,863)	39,300	(300)	Emp Pension (FT, OT, Shift, Secr sal), Use current % of 5.40 (rounded up)
5202100	Medical Insurance Claims	124,988	81,982	186,544	79,100	(107,444)	94,200	15,100	Adjusted for larger claims
5282100	Police Liability Insurance	25,436	24,581	30,271	27,500	(2,771)	32,500	5,000	Assume 5% increase in Law Enforcement Liab, Auto, & Umbrella Liab, Drone
5292100	Fringe Benefits	159,839	84,036	51,338	90,747	39,409	48,000	(42,747)	Fringe Benefits (FT, OT, Shift + Secr sal), budget incl Basic & Vol AD&D, Basic & Vol Life, & LTD, & Rx. Use current % of 3.9 (rounded up)
5352100	Misc. Personnel Expense	2,162	975	884	1,100	216	1,100	-	Officer incentives, use 3 year average
5402100	Memberships & Dues	619	471	684	750	66	750	-	MOAC, IACP, MCA – Metropolitan Chiefs Association, International Assoc of Chiefs
5452100	Education, Testing & Training	4,333	4,963	6,604	13,800	7,196	6,600	(7,200)	Firing Range pistol & rifle, Active shooter training, SRO Training per Nebraska Law, Testing/NLETC
									State requirement of 32 hours of training per officer annually, Required by Nebraska Law LB51
									Nebraska Certification (2023) Hire Train and Certification for 3 Ofc replacements.
5482100	Police Cadet Program		708	9,122	12,000	2,878	12,000	-	Police Cadet Program, Food, Gear, Instructor, Printing, Other (Equipment for Class room)
5502100	Bank Fees & Charges	-	(517)	-	-	-	122	122	Shirts, Hoodies, hats, Ice Cream events, Training/educational equipment
5602100	Gasoline-Vehicles	12,584	21,259	14,691	20,000	5,309	16,900	(3,100)	Gasoline cost increase (Used 15% over projected actual)
5652100	Vehicle Registration	-	-	67	200	133	200	-	Use prior year's Budget
5852100	Uniform Equipment	6,539	3,618	10,154	12,874	2,720	15,000	2,126	Uniform replacement each ofc plus boots. replace duty gear, Equip new Ofc
									Duty Gear/Uniforms Carriers. Molly gear
5872100	Police Supplies	1,130	1,977	4,613	-	(4,613)	4,000	4,000	Targets, mace, practice/duty ammo, etc. (15% Increased)
5882100	Employee Bonding2100	-	-	-	100	100	100	-	Notary for Chief Clark
5902100	Printing & Publishing Exp2100	1,191	722	859	800	(59)	920	120	Increased 15%
6062100	Legal Fees	1,826	675	3,333	10,000	6,667	-	(10,000)	Village Attorney Fees if needed
6092100	Copier Charges	1,450	1,595	1,677	1,800	123	1,800	-	Increased
6102100	Repairs & Occupancy Expense	438	-	59	-	(59)	-	-	All building costs will be budgeted by FFBH
6122100	Equipment & Maintenance	909	5,111	6,305	11,824	5,519	6,500	(5,324)	Vests, duty gear Mobile Data Computers, and radio batteries. The vests gets purchased every 5 years. This is a rotating timetable because it depends on when the officer was hired.
6132100	Vehicle Maintenance	16,483	12,703	16,464	16,000	(464)	16,000	-	Use average of last 23 years rounded down
6152100	Telephone Charges/Equip	3,276	3,823	4,290	5,000	710	5,000	-	Use average of last 3 years
6182100	Postage2100	258	951	556	700	144	700	-	Use average of last 3 years
6202100	Office Supplies2100	718	671	1,169	2,500	1,331	2,500	-	Use average of last 3 years
6212100	Furniture/Fixtures2100	-	4,076	-	-	-	-	-	One time
6242100	Food Service	2,171	2,526	2,367	5,000	2,633	4,000	(1,000)	Training & Dept Meetings
6272100	Computer Equipment & Supplies	1,658	-	3,672	2,600	(1,072)	5,000	2,400	Older desktop replacement including keyboards, mouse, monitors (i.e., \$1k) or a Mobile Data Computer (i.e., \$5k) in the cruisers. Both are not end of life but might need to replace one of them.
									NetMotion Mobility Software for Windows (i.e., \$1k), Maintenance Contract for Police Cars (i.e., \$600), Motorola Solutions (i.e., 300), MS License Renewal (i.e., \$1.5k), and Body Worn Camara (was under account 612 in PY) contract (i.e., \$9k).
6282100	Software, Contracts, Licensing	2,520	26,516	14,050	9,714	(4,337)	12,400	2,686	
6302100	Miscellaneous Expense2100	93	441	8,326	10,000	1,674	10,000	-	Community/Employee Bonding National Night Out Event per Village Board
6402100	General Insurance2100	-	777	333	1,000	667	2,000	1,000	PY rounded up Increase rates for 2024
6502100	Capital Outlay2100	39,395	-	-	-	-	-	-	
	Total Expense	1,551,212	1,250,212	1,325,867	1,154,309	(171,558)	1,189,392	35,083	
	Net Income	137,932	(159,538)	(38,235)	-	(38,235)	-	0	
		137,050	(159,538)	(38,235)	0	(38,235)	Incr over PY	3.0%	