

**Broadmoor Police Protection District
 Adopted Budget Summary
 For Fiscal Year 2020-21**

	2020 - 21	2019 - 20	Change	
	Amount	Amount	\$	%
Sources	\$ 2,811,100	\$ 2,626,600	184,500	7.02%
Requirements:				
<i>Personnel Services</i>	1,964,576	1,855,206	109,369	5.90%
<i>Maintenance and Operation</i>	728,410	673,471	54,939	8.16%
Gross Appropriations	2,692,986	2,528,677	164,308	6.50%
Reserves	-	-	-	
Total Requirements	\$ 2,692,986	\$ 2,528,677	\$ 164,308	6.50%
Net Surplus (Deficit)	\$ 118,114	\$ 97,923	\$ 20,192	20.62%

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Account #	Sources	2020-21	2019-20	Change	
		Amount	Amount	\$	%
2643	Bad Debt Recovery	3,500	3,500	-	0.00%
0913	Receipts - Trust Fund	5,000	5,000	-	0.00%
1021	Current Yr Secured	1,300,000	1,200,000	100,000	8.33%
1031	Current Yr Unsecured	70,000	70,000	-	0.00%
1033	Prior Yr Unsecured	(100)	(100)	-	0.00%
1041	CY SB 813 Secured Supplemental	44,000	42,000	2,000	4.76%
1042	CY SB 813 Unsecured Supplemental	500	500	-	0.00%
1043/1045	PY SB 813 REDEM	700	700	-	0.00%
1046	ERAF Rebate	390,000	300,000	90,000	30.00%
1421	Court Fines	15,000	50,000	(35,000)	-70.00%
1521	Interest Earnings	15,000	20,000	(5,000)	-25.00%
1831	Homeowners Property Tax Re	5,000	5,000	-	0.00%
2439	Other Special Charges	682,500	650,000	32,500	5.00%
2658	Other Miscellaneous Revenue	280,000	280,000	-	0.00%
		\$ 2,811,100	\$ 2,626,600	\$ 184,500	7.02%

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Account #	Sources	Budget vs Actual		Variance	
		2018-19 Budget	2018-19 Actuals	Favorable (Unfavorable) \$	%
2643	Bad Debt Recovery	3,500	-	(3,500)	-100.00%
0913	Receipts - Trust Fund	6,000	7,286	1,286	17.65%
1021	Current Yr Secured	1,150,000	1,288,352	138,352	10.74%
1031	Current Yr Unsecured	65,000	64,911	(89)	-0.14%
1033	Prior Yr Unsecured	(100)	-	100	-100.00%
1041	CY SB 813 Secured Supplemental	30,000	44,052	14,052	31.90%
1042	CY SB 813 Unsecured Supplemental	-	823	823	100.00%
1043/1045	PY SB 813 REDEM	-	683	683	100.00%
1046	ERAF Rebate	300,000	395,540	95,540	24.15%
1421	Court Fines	23,000	48,762	25,762	52.83%
1521	Interest Earnings	13,000	29,480	16,480	55.90%
1831	Homeowners Property Tax Re	3,000	5,189	2,189	42.19%
2439	Other Special Charges	620,000	651,210	31,210	4.79%
2658	Other Miscellaneous Revenue/Grants	260,000	271,253	11,253	4.15%
Total Revenues		\$ 2,473,400	2,807,541	\$ 334,141	11.90%
4111	Salary and Wages	1,222,460	1,357,711	(135,251)	-9.96%
4311/4312	Medical Coverage	47,726	79,550	(31,824)	-40.01%
4321	Retirement Plan	395,672	688,095	(292,423)	-42.50%
4412/4413	Health Plan (Kaiser)	154,560	167,110	(12,550)	-7.51%
4512	Disability Insurance	-	1,943	(1,943)	-100.00%
4511	Workers Compensation Insurance	15,000	-	15,000	100.00%
5121	Clothing Supplies	15,000	7,838	7,162	91.38%
5156	Other Household Expense	1,500	786	714	90.84%
5199	Other Office Expense	60,000	43,245	16,755	38.74%
5331	Memberships	8,080	6,695	1,385	20.69%
5416	Fuel and Lubrication	25,000	21,626	3,374	15.60%
5424	Radio Equipment Maintenance Expense	9,000	28,783	(19,783)	-68.73%
5455	Other General Maintenance Expense	20,000	15,872	4,128	26.01%
5478	General Maintenance of Structure	7,000	6,584	416	6.32%
5638	Other Utility Expense	40,320	34,066	6,254	18.36%
5722/5838	Transportation and Travel	15,000	15,258	(258)	-1.69%
5858	Professional Contract Services	159,632	210,465	(50,833)	-24.15%
5876	Professional Services	91,700	224,725	(133,025)	-59.19%
6731	Insurance	95,000	144,716	(49,716)	-34.35%
7311	Equipment	60,000	28,459	31,541	110.83%
5200	School Crossing Guards	48,000	50,658	(2,658)	-5.25%
5417/0923	Miscellaneous	-	3,415	(3,415)	-100.00%
Total Expenditures		\$ 2,490,650	\$ 3,137,600	\$ (646,950)	-20.62%
Excess of Revenues over (under) Expenditures		\$ (17,250)	\$ (330,059)	\$ (312,809)	

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Account #	Personnel Services	2020-21	2019-20	Change	
		Amount	Amount	\$	%
4111	Salary and Wages	1,331,741	1,261,982	69,759	5.53%
4312	Medical Coverage	44,310	53,299	(8,988)	-16.86%
4321	Retirement Plan	308,134	393,226	(85,092)	-21.64%
4412/4413	Health Plan (Kaiser)	125,000	120,000	5,000	4.17%
4451	Unemployment Insurance	11,700	11,700	-	0.00%
4511	Workers Compensation Insurance	143,690	15,000	128,690	857.93%
		\$ 1,964,576	\$ 1,855,206	\$ 109,369	
	Maintenance and Operation				
5121	Clothing Supplies	8,000	10,000	(2,000)	-20.00%
5156	Other Household Expense	3,000	1,500	1,500	100.00%
5199	Other Office Expense	55,000	60,000	(5,000)	-8.33%
5331	Memberships	9,227	8,227	1,000	12.16%
5416	Fuel and Lubrication	25,000	25,000	-	0.00%
5424	Radio Equipment Maintenance Expense	10,000	8,000	2,000	25.00%
5455	Other General Maintenance Expense	25,000	25,000	-	0.00%
5478	General Maintenance of Structure	5,000	7,000	(2,000)	-28.57%
5638	Other Utility Expense	43,612	42,412	1,200	2.83%
5722	Transportation and Travel	10,000	12,000	(2,000)	-16.67%
5858	Other Professional Contract Services	192,371	167,632	24,739	14.76%
5876	Other Professional Services	92,200	91,700	500	0.55%
6731	Other Insurance	140,000	120,000	20,000	16.67%
7311	Equipment	55,000	45,000	10,000	22.22%
5200	School Crossing Guards	55,000	50,000	5,000	10.00%
		\$ 728,410	\$ 673,471	\$ 54,939	
	Total Funds Requested	\$ 2,692,986	\$ 2,528,677	\$ 164,308	6.50%

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0913 Receipts - Trust Fund

Account # 0913

<u>Year</u>	<u>Actual</u>
FY15	6,864.12
FY16	5,976.88
FY17	6,305.15
FY18	4,867.26
FY19	6,286.47
	<u>30,299.88</u>

Average 6,059.98

Budgeted 5,000.00 downward trend expected for SDI payments

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Property Taxes

Account # 1021 - Current Yr Secured

Definition: Property Tax received on real property, both residential and nonresidential

Year	Actual
FY15	1,019,169.79
FY16	1,072,645.01
FY17	1,133,071.03
FY18	1,192,030.00
FY19	1,288,352.30
	<u>5,705,268.13</u>

Average 1,141,053.63

Budgeted 1,300,000.00

Unsure of housing market impact caused by the coronavirus pandemic. Budgeted based on FY19 actuals.

Account # 1031 - Current Yr Unsecured

Definition: Property Tax received on business and personal property

Year	Actual
FY15	57,566.47
FY16	57,823.30
FY17	58,927.86
FY18	64,397.16
FY19	67,030.49
	<u>305,745.28</u>

Average 61,149.06

Budgeted 70,000.00

Unsure of housing market impact caused by the coronavirus pandemic. Budgeted based on FY19 actuals.

Account # 1033 - Prior Yr Unsecured

Definition: Previous year property tax received or on real property, both residential and nonresidential (can be negative if property values are assessed lower or owner appeals amt due)

<u>Year</u>	<u>Actual</u>
FY14	(2,773.00)
FY15	(2,255.60)
FY16	(667.82)
FY17	(1,297.55)
FY18	(73.00)
FY19	(2,119.48)
	<hr/>
	(9,186.45)
Average	(1,837.29)

Budgeted (100.00)

Balance as of April 2020 was only (\$130) so used same budgeted amount as prior year.

Account # 1041 - CY SB 813 Secured Supplemental

Definition: Property Tax received because of change in ownership or new construction on real property

<u>Year</u>	<u>Actual</u>
FY14	27,546.00
FY15	31,032.14
FY16	36,894.44
FY17	39,573.54
FY18	37,653.00
FY19	44,052.00
	<hr/>
	216,751.12

Average 43,350.22

Budgeted 44,000.00

Unsure of housing market impact caused by the coronavirus pandemic. Budgeted based on FY19 actuals.

Account # 1042 - CY SB 813 Unsecured Supplemental

Definition: Property Tax received because of change in ownership or new construction on business or personal property

<u>Year</u>	<u>Actual</u>
FY14	1,254.00
FY15	606.86
FY16	606.86
FY18	525.00
FY19	822.95
	<u>3,815.67</u>

Average 763.13

Budgeted 500.00

Balance as of April 2020 was \$0 so used same budgeted amount as prior year.

Account # 1043/1045 - PY SB 813

Definition: Prior years property tax received because of change in ownership or new construction

<u>Year</u>	<u>Actual</u>
FY14	714.00
FY15	507.62
FY16	501.55
FY18	748.00
FY19	682.49
	<u>3,153.66</u>

Average 630.73

Budgeted 700.00

Balance as of April 2020 was \$0 so used same budgeted amount as prior year.

Account # 1046- ERAF Rebate

Definition: Additional Property Tax received because of excess monies remaining in the Educational Revenue Augmentation Fund (ERAF) that was not distributed to required schools and special education programs.

<u>Year</u>	<u>Actual</u>
FY14	268,805.00
FY15	292,312.17
FY16	267,490.28
FY18	302,068.00
FY19	395,540.09
	<u>1,526,215.54</u>

Average 305,243.11

Budgeted 390,000.00

Unsure of housing market impact caused by the coronavirus pandemic. Budgeted based on FY19 actuals.

Definition: Additional Property Tax revenue received on properties that are no longer eligible for the Homeowner's Property Tax Exemption allowable by State legislation.

Account # 1831 - Homeowner's Property Tax RE

<u>Year</u>	<u>Actual</u>
FY14	5,928.00
FY15	5,868.49
FY16	5,321.28
FY18	5,218.00
FY19	5,189.18
	<u>27,524.95</u>

Average 5,504.99

Budgeted 5,000.00

Unsure of housing market impact caused by the coronavirus pandemic. Budgeted based on FY19 actuals.

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Court Fines

Account #1421 - Court Fines

<u>Year</u>	<u>Actual</u>
FY14	49,155.00
FY15	27,828.41
FY16	23,441.38
FY18	52,236.00
FY19	48,762.08
	<u>201,422.87</u>

Average 40,284.57

Budgeted 15,000.00

decreased due to limited effort with ticket citations caused by shelter in place.

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Interest

Account #1521 - Interest Earnings

<u>Year</u>	<u>Actual</u>
FY14	6,135.00
FY15	10,070.93
FY16	11,681.69
FY18	20,315.00
FY19	29,479.55
	<u>77,682.17</u>

Average 15,536.43

Budgeted 15,000.00 downward trend due to market fluxuations caused
by the coronavirus pandemic

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Other Revenue

Definition: Additional Property tax revenue received from BPD's Override Tax on property within the District

Account #2439 - Other Special Charges

<u>Year</u>	<u>Actual</u>
FY14	790,579.00
FY15	620,144.44
FY16	620,037.13
FY18	651,210.00
FY19	651,210.14
	<u>3,333,180.71</u>

Average 666,636.14

Budgeted 682,500.00

added 5% for the override tax

Account #2658 - Other Miscellaneous Revenue

Definition: Monies received from COPS/SLESF Grant, Tows, Prints, State Mandated Costs, Security detail

<u>Year</u>	<u>Actual</u>
FY14	242,814.00
FY15	306,704.95
FY16	194,448.97
FY18	292,720.00
FY19	271,252.32
	<u>1,307,940.24</u>

Average 261,588.05

Budgeted 280,000.00

Used same budgeted amount as prior year.

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Salaries and Wages

Account # 4111 - Full-Time Salary

<u>Name</u>	<u>Classification</u>	<u>Monthly *</u>	<u>Yearly</u>
Mike Connolly	Chief	13,333	160,000
Pat Tobin	Commander	5,039	60,466
Steve Landi	Officer	10,057	120,686
Rory Logan	Corporal	10,057	120,686
Gabriel Carriel	Officer	7,967	95,605
Mike Nguyen	Officer	8,367	100,409
Thomas Krolczyk	Officer	7,406	88,868
Steven Adaya	Officer	7,406	88,868
Nikole Azzopardi	Clerk	7,574	90,886
Lisa Hernandez	Clerk	2,808	33,696
Ronald Banta	Captain	4,400	52,800
2 Employees	Inspectors	6,240	74,880
4 Employees	Extra-Help/Per Diem Officers	12,133	145,600 *
			1,233,450
13 Holidays			48,291
Total Full-Time Salary:			1,281,741
Account # 4171/4174 - Overtime			50,000
Total Salaries:			1,331,741
Total Salary and Wages			1,331,741

* Includes 2% COLA

**seven shifts per month total for Extra-Help projected*

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Medicare Coverage

Account # 4312 - Medicare Coverage

Required For Employees Hired After April 1, 1986. Deduction is 1.45%.

Currently we have 14 employees in this category.

Total Wages In This Category X 1.45% 19,310

Account # 4311 - F.I.C.A. (Social security) - 6.2% Total Wages 25,000

Total Medicare Coverage **44,310**

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Retirement Plan

Account # 4321 - Retirement Plan (CalPERS)

Sworn - 7 Officers	} —————→	101,107	<i>13.044% CalPERS rate - Employer Portion</i>
Chief Connolly			
Office Manager - Azzopardi		7,027	<i>7.732% CalPERS rate - Employer Portion</i>
Additional Unfunded Accrued Liability - Classic, PEPR & Miscellaneous Safety Plans		<u>200,000</u>	
Total Retirement Plan		308,134	

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Health Plan

Account # 4413 - Health Plan

Health, Dental, Vision, Life Insurance and Retirement Benefits*

Currently we have 7 employees in this category.

Seven Members @ Kaiser Small Business Plan (\$10,416.67/month)	125,000
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Total Medicare Coverage	125,000
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** Employee responsible for all cost after retirement*

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Unemployment Insurance

Account # 4451 - Unemployment Insurance

Cost Reimbursement Method - Estimated @ **11,700 ***

* **Max unemployment is \$450/week x 26 = \$11,700 per employee**

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Workers Compensation Insurance

Account # 4511 - Workers Compensation Insurance

FY20 payment	139,505.00
% increase	<u>3%</u>

Budgeted	143,690.15
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Uniform Clothing and Equipment

Account # 5121 - Clothing Supplies

Uniforms, Safety Equipment	8,000
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Household Expense

Account # 5156 - Other Household Expense

Cleaning and Janitorial Supplies

Paint, Polish, Soaps, Cleaning, bathroom needs, Tissue/paper
towels, lighting, Etc.

3,000

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Other Office Expense

Account # 5199a-f - Office Expenses

*Office supplies, Stationary, Misc. Forms, Ammunition,
Cleaning, Meals, Recognition and Minor Equipment*

5199-a: General Office Supplies	30,000
5199c: Meals	9,000
5199d: Recognition	6,000
5199e: Small Equipment	<u>10,000</u>

Total Office Expenses **55,000**

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Memberships

Account # 5331 - Memberships

LAFCO	2,000
San Mateo County Police Chiefs and Sheriffs Association	1,100
San Mateo County Narcotics Task Force	4,877
California Police Chiefs Association	500
International Association of Police Chiefs	600
San Mateo County 100 Club	<u>150</u>
Total	9,227

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Fuel and Lubrication

Account # 5416 - Fuel and Lubrication	25,000
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Radio Equipment Maintenance

Account # 5424 - Radio Equipment Maintenance

Telecommunication Engineering Associates (TEA)	7,000
Metro Mobile Communications	<u>3,000</u>
Total	10,000

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Other Equipment Maintenance

Account # 5455 - Other General Maintenance Expense

Repairs to vehicles and equipment (including parts and labor)	25,000
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General Contract Maintenance

Account # 5478 - General Contract Maintenance

Extended Vehicle Service Contracts

*Konica Minolta Business Solutions (copy machine), RMI Mechanical
Contract (facilities), Power Maintenance (facilities)* **5,000**

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Other Utility Expense

Account # 5638 - Other Utility Expense

Telephone, Cellular Phones, MDT's, PG&E, Water and Garbage Collection Fees	34,000
Condo Association Dues @ \$350/month	4,200
Storage Unit Rental @ 451/month	<u>5,412</u>
Total	43,612

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Transportation and Travel

Account # 5722/5838 - Miscellaneous Employee Expense Reimbursement & Training

Use as a Revolving Funding Account for P.O.S.T.
Reimbursement Training, Travel and Subsistence, annual
award dinner, and officer cell phone reimbursement

10,000

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Contractual Services

Account # 5858 - Other Professional Contract Services

Communications Dispatch and Paging Service	105,000
First Chance Drop Off Center	7,132
Medical Examinations for Trauma Victims (Estimated)	3,500
NevTec Contract - IT	37,000
DMG SB-90 Recovery - Administrative Fees	1,000
San Mateo County Information Services (Background Check Fees)	10,000
Lexipol Duty Manual Updates/DTB	10,000
Forensic Logic	1,155
Turbo Data	7,584
SMC Lab Fees	<u>10,000</u>
Total	192,371

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Professional and Specialized Services

Account # 5876 - Other Professional Services

Pre-Employment Screenings	3,000
District Audit Fees	15,000
Misc. Special Services Fees	1,000
Colma Police Range	1,200
Fiscal Consultants (Bookkeeping and Payroll Services)	20,000
San Mateo County Controller's Office - Annual Service Fee	12,000
Attorneys (Private and County Counsel)	<u>40,000</u>
Total	92,200

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Insurance

Account # 6731 - Other Insurance

GSMRA: Liability, Auto, AD&D, Property, Structure Insurance	140,000 *
Total	140,000

*Increased \$20k, higher risk in FY20/21 due to workers' comp claims and lawsuits in progress

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Equipment

Account # 7311 - Fixed Assets/Equipment

One Patrol Vehicle	40,000
Vehicle Outfitting (Labor and equipment)	<u>15,000</u>
Total	55,000

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Contingencies - School Crossing Guards

Account # 5200 - School Crossing Guards

All Cities Management (Crossing Guard)	55,000
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