

**BROADMOOR POLICE PROTECTION DISTRICT  
APPROVED BUDGET  
FISCAL YEAR 2023-2024**



**PREPARED BY: ROBYN ROSE  
PRESENTED BY: CHIEF MICHAEL P. CONNOLLY**

**BOARD OF POLICE COMMISSIONERS**  
**BROADMOOR POLICE PROTECTION DISTRICT**

On June 22, 2023, at a duly noticed special meeting of the Police Commission, the Board, after discussion in open session, approved and adopted the District's proposed Budget for the fiscal year July 1, 2023, through June 30, 2024, offered by Interim Chief of Police / District Manager Michael P. Connolly, a true copy of which is attached hereto.

Dated: June 22, 2023

  
HON. JAMES KUCHARSZKY,  
Chair

  
HON. MARIE BRUZUELA,  
Secretary

[Absent]

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HON. RALPH HUTCHENS,  
Treasurer

**Broadmoor Police Protection District  
Proposed Budget Summary  
For Fiscal Year 2023-24**

	FY2023-24	FY2022-23	Change	
	Amount	Amount	\$	%
<b>Sources</b>	\$ 2,977,500	\$ 3,005,000	(27,500)	-0.92%
<b>Requirements:</b>				
<i>Personnel Services</i>	1,960,559	1,986,613	(26,054)	-1.31%
<i>Maintenance and Operation</i>	1,372,725	1,281,179	91,546	7.15%
<b>Total Requirements</b>	<b>\$ 3,333,284</b>	<b>\$ 3,267,792</b>	<b>\$ 65,492</b>	<b>2.00%</b>
<b>Net Surplus (Deficit)</b>	<b>\$ (355,784)</b>	<b>\$ (262,792)</b>	<b>\$ (92,992)</b>	

**Broadmoor Police Protection District  
Proposed Budget Summary - Revenues  
For Fiscal Year 2023-24**

Account #	Sources of Revenue	FY2023-24	FY2022-23	Change	
		Proposed Amount	Adopted Amount	\$	%
0913	Receipts - Trust Fund	5,000	9,000	(4,000)	-44.44%
1021	Current Yr Secured	1,400,000	1,400,000	-	0.00%
1031	Current Yr Unsecured	65,000	70,000	(5,000)	-7.14%
1033	Prior Yr Unsecured	-	-	-	0.00%
1041	CY SB 813 Secured Supplemental	35,000	42,000	(7,000)	-16.67%
1042	CY SB 813 Unsecured Supplemental	-	-	-	0.00%
1043/1045	PY SB 813 Redemption	-	-	-	0.00%
1046	ERAF Rebate	500,000	500,000	-	0.00%
1421	Court Fines	20,000	40,000	(20,000)	-50.00%
1521	Interest Earnings	5,000	10,000	(5,000)	-50.00%
1831	Homeowners Property Tax Refunds	2,500	4,000	(1,500)	-37.50%
2439	Other Special Charges	700,000	700,000	-	0.00%
2658	Other Miscellaneous Revenue	80,000	80,000	-	0.00%
-	Asset Forfeitures	5,000	-	5,000	100.00%
-	Grant Revenue	160,000	150,000	10,000	6.67%
		<b>\$ 2,977,500</b>	<b>\$ 3,005,000</b>	<b>\$ (27,500)</b>	<b>-0.92%</b>

**Broadmoor Police Protection District  
 Proposed Budget Summary - Revenues  
 For Fiscal Year 2023-24**

**0913 Receipts - Trust Fund**

**Definition: Revenue received from the State related to State Disability or other Payroll-related reimbursements.**

<u>Year</u>	<u>Actual</u>
FY20	8,407.71
FY21	11,076.56
FY22	13,008.48
	<u>32,492.75</u>

**Average                    10,830.92**

**Budgeted                    5,000.00      Less projected in future fiscal years**

Broadmoor Police Protection District  
 Proposed Budget Summary - Revenues  
 For Fiscal Year 2023-24

**Property Taxes**

**Account # 1021 - Current Yr Secured**

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

<u>Year</u>	<u>Actual</u>
FY20	1,393,401.59
FY21	1,438,593.52
FY22	1,490,646.46
	<u>4,322,641.57</u>

**Average 1,440,880.52**

**Budgeted 1,400,000.00**

Budgeted same as prior year as the 3-year average is stabilized.

**Account # 1031 - Current Yr Unsecured**

**Definition: Property Tax received on business and personal property**

<u>Year</u>	<u>Actual</u>
FY20	69,785.83
FY21	65,431.80
FY22	59,087.21
	<u>194,304.84</u>

**Average 64,768.28**

**Budgeted 65,000.00**

Downward trend in revenue the past two years, so budgeted based on FY22 & FY23 revenue received.

**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>
FY20	(874.25)
FY21	1,120.91
FY22	(798.03)
	<u>(551.37)</u>
<b>Average</b>	<b>(183.79)</b>

**Budgeted** -

3-yr trend fluctuated and the balance is insignificant, thus no amount will be budgeted.

**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>
FY20	36,425.88
FY21	47,754.91
FY22	46,056.71
	<u>130,237.50</u>
<b>Average</b>	<b>43,412.50</b>

**Budgeted 35,000.00**

*Downward trend in amounts received. Budgeted based on average.*

**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>
FY20	220.14
FY21	101.64
FY22	177.23
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	499.01
<b>Average</b>	<b>166.34</b>

**Budgeted** -

3-yr trend fluctuated and the balance is insignificant, thus no amount will be budgeted.

**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>
FY20	501.75
FY21	-
FY22	1,588.40
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	2,090.15
<b>Average</b>	<b>696.72</b>

**Budgeted** -

3-yr trend fluctuated and the balance is insignificant, thus no amount will be budgeted.



**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>
FY20	420,737.42
FY21	434,235.55
FY22	566,781.17
	<u>1,421,754.14</u>
<b>Average</b>	<b>473,918.05</b>

**Budgeted 500,000.00**

No change as projected ERAF is consistent over the past two fiscal years.

**Account # 1831 - Homeowner's Property Tax Refunds**

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

<u>Year</u>	<u>Actual</u>
FY20	5,142.54
FY21	4,234.73
FY22	4,485.14
	<u>13,862.41</u>
<b>Average</b>	<b>4,620.80</b>

**Budgeted 2,500.00**

Downward trend in revenue expected, thus budgeted based on FY23 Actuals received as of April 2023.

**Broadmoor Police Protection District  
Proposed Budget Summary - Revenues  
For Fiscal Year 2023-24**

**Court Fines**

**Account #1421 - Court Fines**

<u>Year</u>	<u>Actual</u>
FY20	38,318.65
FY21	45,761.05
FY22	24,762.71
	<u>108,842.41</u>

**Average                    36,280.80**

**Budgeted                    20,000.00**

Downward trend in fines received

**Broadmoor Police Protection District  
 Proposed Budget Summary - Revenues  
 For Fiscal Year 2023-24**

**Interest**

**Account #1521 - Interest Earnings**

**Definition: Includes interest from  
 County Pooled Investments**

<u>Year</u>	<u>Actual</u>
FY20	26,638.14
FY21	12,642.86
FY22	8,763.91
	<u>48,044.91</u>
<b>Average</b>	<b>16,014.97</b>

**Budgeted**                    **5,000.00**      Downward trend in interest revenue received

**Broadmoor Police Protection District  
Proposed Budget Summary - Revenues  
For Fiscal Year 2023-24**

**Other Revenue**

**Account #2439 - Other Special Charges**

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

<u>Year</u>	<u>Actual</u>
FY20	684,129.14
FY21	718,592.14
FY22	716,207.14
	<u>2,118,928.42</u>

**Average 706,309.47**

**Budgeted 700,000.00**

Consistent amount received the past two years

**Account #2658 - Other Miscellaneous Revenue**

**Definition: Monies received from Tows, Prints, State Mandated Costs, Security detail**

<u>Year</u>	<u>Actual</u>
FY20	149,154.14
FY21	75,239.03
FY22	70,423.78
	<u>294,816.95</u>

**Average 98,272.32**

**Budgeted 80,000.00**

Budgeted same as prior year as amounts received do not fluctuate significantly.

**Account - Grant Revenue**

**Definition: Monies received from COPS/SLESF Grant**

<u>Year</u>	<u>Actual</u>
FY20	107,947.64
FY21	171,054.10
FY22	161,284.90
	<u>440,286.64</u>
<b>Average</b>	<b>146,762.21</b>

**Budgeted 160,000.00**

Upward trend in amounts received. Budgeted based on FY23 Actuals as of April 2023 given the consistent increase in revenue.

**Account - Asset Forfeitures**

**Definition: Asset forfeitures (money/narcotics) received from Fed/State**

<u>Year</u>	<u>Actual</u>
FY20	-
FY21	-
FY22	-
	<u>-</u>
<b>Average</b>	<b>-</b>

**Budgeted 5,000.00**

New account designated for forfeited funds in FY23

**Broadmoor Police Protection District**  
**Proposed Budget Summary**  
**For Fiscal Year 2023-24**

Account #	Personnel Services	FY2023-24	FY2022-23	Change	
		Amount	Amount	\$	%
4100	Salary and Wages	1,372,661	1,520,211	(147,551)	-9.71%
4300	Payroll Taxes	35,271	158,660	(123,389)	-77.77%
4412	Retirement Plan	471,855	224,742	247,113	109.95%
4400	Health Plan (Kaiser)	80,772	83,000	(2,228)	-2.68%
		<b>\$ 1,960,559</b>	<b>\$ 1,986,613</b>	<b>\$ (26,054)</b>	
	<b>Maintenance and Operation</b>				
5121	Clothing Supplies	13,500	13,500	-	0.00%
5156	Other Household Expense	13,300	13,300	-	0.00%
5199	Other Office Expense	45,000	40,000	5,000	12.50%
5331	Professional Memberships	14,850	14,400	450	3.13%
5416	Fuel and Lubrication	40,000	40,000	-	0.00%
5424	Radio Equipment Maintenance Expense	7,500	2,500	5,000	200.00%
5455	Other General Maintenance Expense	25,000	25,000	-	0.00%
5478	General Maintenance of Structure	13,250	13,250	-	0.00%
5638	Other Utility Expense	34,625	34,625	-	0.00%
5722	Transportation and Lodging	15,000	12,500	2,500	20.00%
5341	Legal Services	155,000	100,000	55,000	55.00%
5858	Other Professional Contract Services	199,700	196,700	3,000	1.53%
5876	Other Professional Services	35,500	54,350	(18,850)	-34.68%
6731	Insurance	644,500	630,054	14,446	2.29%
7311	Vehicles and Equipment	60,000	36,000	24,000	66.67%
5200	School Crossing Guards	56,000	55,000	1,000	1.82%
		<b>\$ 1,372,725</b>	<b>\$ 1,281,179</b>	<b>\$ 91,546</b>	
	<b>Total Funds Requested</b>	<b>\$ 3,333,284</b>	<b>\$ 3,267,792</b>	<b>\$ 65,492</b>	<b>2.00%</b>

## Account #s 4111/4161 - Full-Time and Part-Time Salaries & Wages

<u>Name</u>	<u>Classification</u>	<u>Yearly</u>	
Connolly	Chief	159,994	
Gee	Commander (PT)	65,520	
Carriel	Sgt 1 (FTO Pay/Bilingual)	123,662	** ***
Davis	Corporal I (Adv POST)	124,605	***
Poteat	Officer III (Inter POST)	108,767	
Payne	Officer II (FTO)	98,918	***
Simas	Officer I Basic	91,095	
Thompson	Officer I Basic	91,095	
Huang	Officer I Basic (PT)	45,548	
Nelson	Detective/Sgt (PT)	72,000	
Gamboa	Training Manager/Reserve Coord/Sgt (PT)	72,000	
3 Officers	Per Diem Officers (As Needed)	109,593	
Hernandez	Executive Assistant	84,864	
Drake	PT Assistant	30,000	
		<b>1,277,661</b>	*
13 Holidays		35,000	
<b>Total Full-Time Salary:</b>		<b>1,312,661</b>	
<b>Account #s 4171/4172 - Overtime</b>		<b>60,000</b>	
<b>Total Salaries:</b>		<b>1,372,661</b>	
<b>Total Salary and Wages</b>		<b>1,372,661</b>	

### Notes

\*Two vacant Officer I Basic positions were not budgeted for FY 2023-24 to address the deficit, which amounts to \$182,190.

\*\**Bilingual Pay stipend of \$46.15/pay period*

\*\*\*Field Training Officer (while conducting training) stipend of \$150/month

**Broadmoor Police Protection District  
Proposed Budget Summary  
For Fiscal Year 2023-24**

**Medicare Coverage**

**Account #s 4311/4312 - Payroll Taxes**

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

13 eligible employees in this category.

Total Wages In This Category X 1.45%	15,271
<b>F.I.C.A. (Social security) - 6.2% Total Wages</b>	<u>20,000</u>
<b>Total Payroll Taxes - Employer Portion</b>	<b>35,271</b>



**Broadmoor Police Protection District  
Proposed Budget Summary  
For Fiscal Year 2023-24**

**Retirement Plan**

**Account # 4321 - Retirement Plan (CalPERS)**

One Sworn Officer	PLAN 3034 (CLASSIC)	13,900	<i>12.78% CalPERS rate - Employer Portion</i>
Six Officers/Chief	PLAN 25403 (PEPRA)	163,725	<i>23.75% CalPERS rate - Employer Portion</i>
Executive Assistant	PLAN 26444 (MISC)	6,339	<i>7.47% CalPERS rate - Employer Portion</i>

Additional Unfunded Accrued Liability - Classic, PEPRA & Miscellaneous Safety Plans 287,891

**Total Retirement Plan 471,855**

**Broadmoor Police Protection District  
Proposed Budget Summary  
For Fiscal Year 2023-24**

**Health Plan**

**Account # 4413 - Kaiser Health Plan**

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

Currently we have 6 employees in this category.

Six Members @ Kaiser Small Business Plan (\$6,731/month)	80,772
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<b>Total Medicare Coverage</b>	<b>80,772</b>
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*\* Employee responsible for all cost after retirement*

**Broadmoor Police Protection District  
Proposed Budget Summary  
For Fiscal Year 2023-24**

**Uniform Clothing and Equipment**

**Account # 5121 - Clothing Supplies**

Uniforms and Safety Equipment	<b>13,500</b>
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**Broadmoor Police Protection District  
Proposed Budget Summary  
For Fiscal Year 2023-24**

**Household Expense**

**Account # 5156 - Other Household Expense**

Cleaning and Janitorial Supplies

Decontamination, Cleaning, bathroom needs, Tissue/paper towels,  
etc.

**13,300**

**Broadmoor Police Protection District  
Proposed Budget Summary  
For Fiscal Year 2023-24**

**Other Office Expense**

**Account # 5199 a-e - Office Expenses**

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

5199-a: General Office Supplies	45,000
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<b>Total Office Expenses</b>	<b>45,000</b>
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**Broadmoor Police Protection District  
Proposed Budget Summary  
For Fiscal Year 2023-24**

**Professional Memberships**

**Account # 5331 - Memberships**

San Mateo County Police Chiefs and Sheriffs Association	1,000
San Mateo County Narcotics Task Force	4,750
California Police Chiefs Association	300
International Association of Police Chiefs	200
FBI National Academy Association	200
California Special Districts Association	8,000
Daly City/Colma Chamber of Commerce	250
San Mateo County 100 Club	150
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<b>Total</b>	<b>14,850</b>

**Broadmoor Police Protection District  
Proposed Budget Summary  
For Fiscal Year 2023-24**

**Fuel and Lubrication**

<b>Account # 5416 - Fuel and Lubrication</b>	<b>40,000</b>
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**Broadmoor Police Protection District  
Proposed Budget Summary  
For Fiscal Year 2023-24**

**Radio Equipment Maintenance**

**Account # 5424 - Radio Equipment Maintenance**

TEA - Radio Maintenance	2,500
Metro Mobile Communication	<u>5,000</u>
<b>Total</b>	<b>7,500</b>



**Broadmoor Police Protection District  
Proposed Budget Summary  
For Fiscal Year 2023-24**

**Other Equipment Maintenance**

**Account # 5455 - Other General Maintenance Expense**

Repairs to vehicles and equipment (including parts and labor)	<b>25,000</b>
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**Broadmoor Police Protection District  
Proposed Budget Summary  
For Fiscal Year 2023-24**

**General Contract Maintenance**

**Account # 5478 - General Contract Maintenance**

Extended Vehicle Service Contracts

*Sharp Copy machine, RMI Mechanical Contract (facilities), Power  
Maintenance (facilities), AAA Smart Alarm*

**13,250**

**Broadmoor Police Protection District  
Proposed Budget Summary  
For Fiscal Year 2023-24**

**Other Utility & Facility Expense**

**Account # 5638 - Other Utility & Facility Expenses**

Phone, PG&E, Water, Internet, and Garbage Collection Fees	25,000
Storage Unit Rental/ Condo Association	<u>9,625</u>
<b>Total</b>	<b>34,625</b>

**Broadmoor Police Protection District  
Proposed Budget Summary  
For Fiscal Year 2023-24**

**Transportation and Lodging**

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

Used for P.O.S.T. , Colma Police Range Fee,  
Reimbursement for Training, Travel/Subsistence, and  
annual award dinner

**15,000**

**Broadmoor Police Protection District  
Proposed Budget Summary  
For Fiscal Year 2023-24**

**Contractual Services**

**Account # 5858 - Other Professional Contract Services**

County Communications / Dispatch	110,000
County Information Services (Background Check Fees)	11,200
County Forensics / Medical	14,000
County Warrant Services	11,000
NevTec Contract - IT	40,000
Lexipol - Duty Manual	10,500
Comcast	<u>3,000</u>
<b>Total</b>	<b>199,700</b>

**Broadmoor Police Protection District  
Proposed Budget Summary  
For Fiscal Year 2023-24**

**Legal Services**

**Account # 5341 - Legal Notices**

Best, Best & Krieger - CalPERS Specialist	30,000
Porter Scott - GSRMA Legal Representation	40,000
Aptus Court Reporting	10,000
Davis Law Firm - Police Commission Counsel	<u>75,000</u>
<b>Total</b>	<b>155,000</b>

**Broadmoor Police Protection District  
Proposed Budget Summary  
For Fiscal Year 2023-24**

**Professional and Specialized Services**

**Account # 5876 - Other Professional Services**

Pre-Employment Screenings	3,000
Experian	3,500
Lexis Nexis	1,500
District Audit Fees	15,000
Fiscal Consultants (Bookkeeping and Payroll Services)	6,000
ADP Payroll Processing Service Fee	<u>6,500</u>
<b>Total</b>	<b>35,500</b>

**Broadmoor Police Protection District  
Proposed Budget Summary  
For Fiscal Year 2023-24**

**Insurance**

**Account # 6731 - Insurance**

General Liability, Auto, AD&D, Property, Structure Insurance	629,500
Unemployment (EDD)	15,000
<b>Total</b>	<b>644,500</b>



**Broadmoor Police Protection District  
Proposed Budget Summary  
For Fiscal Year 2023-24**

**Vehicles and Equipment**

**Account # 7311 - Fixed Assets/Equipment**

Vehicles - Lease/Purchase plus outfitting	<u>60,000</u>
<b>Total</b>	<b>60,000</b>

**Broadmoor Police Protection District  
Proposed Budget Summary  
For Fiscal Year 2023-24**

**School Crossing Guards**

**Account # 5200 - School Crossing Guards**

All Cities Management Services	<b>56,000</b>
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