

**Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2024-25**

	FY2024-25	FY2023-24	Change	
	Amount	Amount	\$	%
Sources	\$ 3,200,000	\$ 2,977,500	222,500	7.47%
Requirements:				
<i>Personnel Services</i>	1,575,677	1,960,559	(384,882)	-19.63%
<i>Maintenance and Operation</i>	1,137,490	1,372,725	(235,235)	-17.14%
Total Requirements	\$ 2,713,167	\$ 3,333,284	\$ (620,117)	-18.60%
Net Surplus (Deficit)	\$ 486,833	\$ (355,784)	\$ 842,617	

Broadmoor Police Protection District
Adopted Budget Summary
For Fiscal Year 2023-24 (as of March 31, 2024)

Account #	Sources	Budget vs Actual		Variance	
		2023-24 Budget	Actuals as of 3/31/24	Favorable (Unfavorable) \$	%
0913	Receipts - Trust Fund	5,000	-	(5,000)	-100.00%
1021	Current Yr Secured	1,400,000	1,040,451	(359,549)	-34.56%
1031	Current Yr Unsecured	65,000	67,774	2,774	4.09%
1033	Prior Yr Unsecured	-	(379)	(379)	-100.00%
1041	CY SB 813 Secured Supplemental	35,000	29,081	(5,919)	-20.35%
1042	CY SB 813 Unsecured Supplemental	-	416	416	100.00%
1043/1045	PY SB 813 REDEM	-	1,312	1,312	100.00%
1046	ERAF Rebate	500,000	575,970	75,970	13.19%
1421	Court Fines	20,000	38,928	18,928	48.62%
1521	Interest Earnings	5,000	9,256	4,256	45.98%
1831	Homeowners Property Tax Re	2,500	2,274	(226)	-9.93%
2439	Other Special Charges	700,000	511,211	(188,789)	-36.93%
2658	Other Miscellaneous Revenue	80,000	48,590	(31,410)	-64.64%
	Asset Forfeitures	5,000	-	(5,000)	-100.00%
	Grant Revenues	160,000	185,493	25,493	13.74%
	Total Revenues	\$ 2,977,500	2,510,378	\$ (467,122)	-18.61%
4100	Salary and Wages	1,372,661	644,595	728,065	112.95%
4300	Payroll Taxes	35,271	20,452	14,819	72.46%
4412	Retirement Plan	471,855	254,138	217,718	85.67%
4400	Health Plan (Kaiser)	80,772	108,943	(28,171)	-25.86%
5121	Clothing Supplies	13,500	1,445	12,055	834.22%
5156	Other Household Expense	13,300	4,682	8,618	184.04%
5199	Other Office Expense	45,000	20,620	24,380	118.23%
5331	Memberships	14,850	12,148	2,702	22.24%
5416	Fuel and Lubrication	40,000	20,562	19,438	94.54%
5424	Radio Equipment Maintenance Expense	7,500	2,564	4,936	192.56%
5455	Other General Maintenance Expense	25,000	6,390	18,610	291.22%
5478	General Maintenance of Structure	13,250	3,762	9,488	252.24%
5638	Other Utility Expense	34,625	34,572	53	0.15%
5722/5838	Transportation and Lodging	15,000	14,149	851	6.01%
5341	Legal Services	155,000	54,138	100,862	186.30%
5858	Professional Contract Services	199,700	145,592	54,108	37.16%
5876	Professional Services	35,500	24,201	11,299	46.69%
6731	Insurance	644,500	629,737	14,763	2.34%
7311	Equipment	60,000	8,339	51,661	619.52%
5300	Wellness Grant Fund	-	11,951	(11,951)	-100.00%
5611	Miscellaneous	-	760	(760)	-100.00%
5200	School Crossing Guards	56,000	15,372	40,628	264.29%
	Total Expenditures	\$ 3,333,284	\$ 2,039,113	\$ 1,294,172	63.47%
	Excess of Revenues over (under) Expenditures	\$ (355,784)	\$ 471,265	\$ 827,050	

**Broadmoor Police Protection District
Proposed Budget Summary - Revenues
For Fiscal Year 2024-25**

Account #	Sources of Revenue	FY2024-25	FY2023-24	Change	
		Proposed Amount	Adopted Amount	\$	%
0913	Receipts - Trust Fund	10,000	5,000	5,000	100.00%
1021	Current Yr Secured	1,500,000	1,400,000	100,000	7.14%
1031	Current Yr Unsecured	60,000	65,000	(5,000)	-7.69%
1033	Prior Yr Unsecured	-	-	-	0.00%
1041	CY SB 813 Secured Supplemental	50,000	35,000	15,000	42.86%
1042	CY SB 813 Unsecured Supplemental	-	-	-	0.00%
1043/1045	PY SB 813 Redemption	1,000	-	1,000	0.00%
1046	ERAF Rebate	550,000	500,000	50,000	10.00%
1421	Court Fines	25,000	20,000	5,000	25.00%
1521	Interest Earnings	5,000	5,000	-	0.00%
1831	Homeowners Property Tax Refunds	4,000	2,500	1,500	60.00%
2439	Other Special Charges	750,000	700,000	50,000	7.14%
2658	Other Miscellaneous Revenue	80,000	80,000	-	0.00%
-	Asset Forfeitures	5,000	5,000	-	0.00%
-	Grant Revenue	160,000	160,000	-	0.00%
		\$ 3,200,000	\$ 2,977,500	\$ 222,500	7.47%

Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2024-25

Account #	Personnel Services	FY2024-25	FY2023-24	Change	
		Amount	Amount	\$	%
4100	Salary and Wages	1,035,511	1,372,661	(337,150)	-24.56%
4300	Payroll Taxes	22,483	35,271	(12,788)	-36.26%
4412	Retirement Plan	383,091	471,855	(88,765)	-18.81%
4400	Health Plan (Kaiser)	134,592	80,772	53,820	66.63%
		\$ 1,575,677	\$ 1,960,559	\$ (384,882)	
	Maintenance and Operation				
5121	Clothing Supplies	3,000	13,500	(10,500)	-77.78%
5156	Other Household Expense	10,000	13,300	(3,300)	-24.81%
5199	Other Office Expense	30,000	45,000	(15,000)	-33.33%
5331	Professional Memberships	16,500	14,850	1,650	11.11%
5416	Fuel and Lubrication	25,000	40,000	(15,000)	-37.50%
5424	Radio Equipment Maintenance Expense	4,660	7,500	(2,840)	-37.87%
5455	Other General Maintenance Expense	10,000	25,000	(15,000)	-60.00%
5478	General Maintenance of Structure	10,000	13,250	(3,250)	-24.53%
5638	Other Utility Expense	42,330	34,625	7,705	22.25%
5722	Transportation and Lodging	25,000	15,000	10,000	66.67%
5341	Legal Services	105,000	155,000	(50,000)	-32.26%
5858	Other Professional Contract Services	186,000	199,700	(13,700)	-6.86%
5876	Other Professional Services	46,000	35,500	10,500	29.58%
6731	Insurance	534,000	644,500	(110,500)	-17.15%
7311	Vehicles and Equipment	30,000	60,000	(30,000)	-50.00%
5200	School Crossing Guards	60,000	56,000	4,000	7.14%
		\$ 1,137,490	\$ 1,372,725	\$ (235,235)	
	Total Funds Requested	\$ 2,713,167	\$ 3,333,284	\$ (620,117)	-18.60%

**Broadmoor Police Protection District
Proposed Budget Summary - Revenues
For Fiscal Year 2024-25**

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>
FY21	11,076.56
FY22	13,008.48
FY23	11,912.65
	<u>35,997.69</u>
Average	11,999.23
Budgeted	10,000.00

**Broadmoor Police Protection District
Proposed Budget Summary - Revenues
For Fiscal Year 2024-25**

Property Taxes

Account # 1021 - Current Yr Secured

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

<u>Year</u>	<u>Actual</u>
FY21	1,438,593.52
FY22	1,490,646.46
FY23	1,599,713.68
	<u>4,528,953.66</u>

Average 1,509,651.22

Budgeted 1,500,000.00

Budgeted \$100k more compared to prior year due to steady increase.

Account # 1031 - Current Yr Unsecured

Definition: Property Tax received on business and personal property

<u>Year</u>	<u>Actual</u>
FY21	65,431.80
FY22	59,087.21
FY23	62,535.08
	<u>187,054.09</u>

Average 62,351.36

Budgeted 60,000.00

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>
FY21	1,120.91
FY22	(798.03)
FY23	142.46
	<u>465.34</u>
Average	155.11
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>
FY21	47,754.91
FY22	46,056.71
FY23	56,708.88
	<u>150,520.50</u>
Average	50,173.50
Budgeted	50,000.00

Upward trend in amounts received, thus increased budgeted amount 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>
FY21	101.64
FY22	177.23
FY23	693.67
	<u>972.54</u>

Average 324.18

Budgeted	-
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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>
FY21	-
FY22	1,588.40
FY23	1,149.01
	<u>2,737.41</u>

Average 912.47

Budgeted	1,000.00
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Increased budgeted amount based on average over the past 2-yrs.

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>
FY21	434,235.55
FY22	566,781.17
FY23	518,748.76
	<u>1,519,765.48</u>

Average 506,588.49

Budgeted 550,000.00

Increased budgeted Excess ERAF based on preliminary distributions projected by the County of San Mateo.

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>
FY21	4,234.73
FY22	4,485.14
FY23	4,755.10
	<u>13,474.97</u>

Average 4,491.66

Budgeted 4,000.00

Increased budgeted amount based on average over the past 3-yrs.

**Broadmoor Police Protection District
Proposed Budget Summary - Revenues
For Fiscal Year 2024-25**

Court Fines

Account #1421 - Court Fines

<u>Year</u>	<u>Actual</u>
FY21	45,761.05
FY22	24,762.71
FY23	25,223.26
	<u>95,747.02</u>

Average 31,915.67

Budgeted 25,000.00

Increased budgeted amount based on prior 2-yr average.

**Broadmoor Police Protection District
Proposed Budget Summary - Revenues
For Fiscal Year 2024-25**

Interest

Account #1521 - Interest Earnings

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

<u>Year</u>	<u>Actual</u>
FY21	12,642.86
FY22	8,763.91
FY23	6,826.95
	<u>28,233.72</u>

Average 9,411.24

Budgeted 5,000.00 Downward trend in interest revenue received so budgeted s;

**Broadmoor Police Protection District
Proposed Budget Summary - Revenues
For Fiscal Year 2024-25**

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>
FY21	718,592.14
FY22	716,207.14
FY23	754,629.66
	<u>2,189,428.94</u>

Average 729,809.65

Budgeted 750,000.00

Increased amount received due to higher Override Tax rate assessed in the prior year.

Account #2658 - Other Miscellaneous Revenue

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

<u>Year</u>	<u>Actual</u>
FY21	75,239.03
FY22	70,423.78
FY23	89,365.09
	<u>235,027.90</u>

Average 78,342.63

Budgeted 80,000.00

Budgeted same as prior year which is consistent with average amount received over the past 3-yrs.

Account - Grant Revenue

Definition: Monies received from COPS/SLESF Grant

<u>Year</u>	<u>Actual</u>
FY21	171,054.10
FY22	161,284.90
FY23	165,300.24
	<u>497,639.24</u>

Average 165,879.75

Budgeted 160,000.00

Budgeted same as prior year which is consistent with average amount received over the past 3-yrs.

Account - Asset Forfeitures

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

<u>Year</u>	<u>Actual</u>
FY21	-
FY22	-
FY23	7,921.63
	<u>7,921.63</u>

Average 2,640.54

Budgeted 5,000.00

Budgeted same as prior year. This is a new account designated for forfeited funds received.

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

<u>Name</u>	<u>Classification</u>	<u>Yearly</u>
Connolly	Chief	159,994
Carriel	Sgt II (FTO Pay/Bilingual)	125,056 **
Davis	Corporal I (Adv POST)	118,938 ***
Poteat	Officer III (Inter POST)	91,279
Simas	Officer II Basic	86,924
Thompson	Officer I Basic	86,924
McCarthy	Officer I Basic (PT)	86,924
3 Officers	Per Diem Officers (As Needed)	109,593
Hernandez	Executive Assistant	74,880
Drake	PT Assistant	30,000
		970,511
13 Holidays		35,000
Total Full-Time Salary:		1,005,511
Account #s 4171/4172 - Overtime		30,000
Total Salaries:		1,035,511
Total Salary and Wages		1,035,511

Notes

** 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 2024-25**

Medicare Coverage

Account #s 4311/4312 - Payroll Taxes

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

Eligible employees in this category.

Total Wages In This Category X 1.45% 12,483

F.I.C.A. (Social Security) - 6.2% Total Wages 10,000

Total Payroll Taxes - Employer Portion **22,483**

**Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2024-25**

Retirement Plan

Account # 4321 - Retirement Plan (CalPERS)

		CalPERS Rates for FY2024-25	
One Sworn Officer	PLAN 3034 (CLASSIC)	24,937	27.32% CalPERS rate - Employer Portion
Six Officers/Chief	PLAN 25403 (PEPRA)	91,471	13.76% CalPERS rate - Employer Portion
Executive Assistant	PLAN 26444 (MISC)	5,893	7.87% CalPERS rate - Employer Portion
Unfunded Accrued Liability - Classic, PEPRA & Miscellaneous Safety Plans (\$21,732.50/month)		<u>260,790</u>	
Total Retirement Plan		383,091	

**Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2024-25**

Health Plan

Account # 4413 - Kaiser Health Plan

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

Currently we have 6 employees in this category.

Kaiser Small Business Plan (\$11,216/month)	<u>134,592</u>
Total Medicare Coverage	134,592

** Employee responsible for all cost after retirement*

**Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2024-25**

Uniform Clothing and Equipment

Account # 5121 - Clothing Supplies

Uniforms and Safety Equipment	3,000
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**Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2024-25**

Household Expense

Account # 5156 - Other Household Expense

Cleaning and Janitorial Supplies

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

10,000

**Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2024-25**

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	30,000
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Total Office Expenses	30,000
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**Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2024-25**

Professional Memberships

Account # 5331 - Memberships

San Mateo County Police Chiefs and Sheriffs Association	1,000
LAFCO	1,650
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	<u>150</u>
Total	16,500

**Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2024-25**

Fuel and Lubrication

Account # 5416 - Fuel and Lubrication	25,000
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**Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2024-25**

Radio Equipment Maintenance

Account # 5424 - Radio Equipment Maintenance

TEA - Radio Maintenance (\$180/month)	2,160
Metro Mobile Communication	<u>2,500</u>
Total	4,660

**Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2024-25**

Other Equipment Maintenance

Account # 5455 - Other General Maintenance Expense

Repairs to vehicles and equipment (including parts and labor)	10,000
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**Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2024-25**

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*

10,000

**Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2024-25**

Other Utility & Facility Expense

Account # 5638 - Other Utility & Facility Expenses

Phone, PG&E, Water, Internet, and Garbage Collection Fees	30,000
Storage Unit Rental/ Condo Association	<u>12,330</u>
Total	42,330

**Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2024-25**

Transportation and Lodging

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

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

25,000

**Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2024-25**

Contractual Services

Account # 5858 - Other Professional Contract Services

County Communications / Dispatch	110,000
County Information Services (Background Check Fees)	3,000
County Forensics / Medical	10,000
County Warrant Services	15,000
NevTec Contract - IT	40,000
Lexipol - Duty Manual	2,000
Sunridge Systems	<u>6,000</u>
Total	186,000

**Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2024-25**

Legal Services

Account # 5341 - Legal Notices

Best, Best & Krieger - CalPERS Specialist	40,000
Porter Scott - GSRMA Legal Representation	20,000
Davis Law Firm - Police Commission Counsel	<u>45,000</u>
Total	105,000

**Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2024-25**

Professional and Specialized Services

Account # 5876 - Other Professional Services

Pre-Employment Screenings	3,000
Experian	3,500
Lexis Nexis	2,000
District Audit Fees	25,000
Fiscal Consultants (Bookkeeping and Payroll Services)	6,000
ADP Payroll Processing Service Fee	<u>6,500</u>
Total	46,000

**Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2024-25**

Insurance

Account # 6731 - Insurance

General Liability, AD&D, Property, Structure Insurance (DBA Financial, Inc)	432,000
Unemployment (State Compensation Insurance Fund)	66,000
Auto Insurance (Berkshire Hathaway)	36,000
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Total	534,000

**Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2024-25**

Vehicles and Equipment

Account # 7311 - Fixed Assets/Equipment

Vehicles - Lease/Purchase plus outfitting	<u>30,000</u>
Total	30,000

**Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2024-25**

School Crossing Guards

Account # 5200 - School Crossing Guards

All Cities Management Services	60,000
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