

**BROADMOOR POLICE PROTECTION DISTRICT
APPROVED BUDGET
FISCAL YEAR 2025/2026**



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

Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2025-26

	FY2025-26	FY2024-25	Change	
	Amount	Amount	\$	%
Sources	\$ 3,726,000	\$ 3,200,000	526,000	16.44% *
Requirements:				
Personnel Services	1,920,138	1,638,571	281,567	17.18%
Maintenance and Operation	1,263,165	1,149,790	113,375	9.86%
Total Requirements	\$ 3,183,303	\$ 2,788,361	\$ 394,942	14.16%
Net Surplus (Deficit)	\$ 542,697	\$ 411,639	\$ 131,058	
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* Budgeted Sources includes \$550,000 for Excess ERAF Contributions expected from the County of San Mateo. The State of California is currently contesting the allocation of Excess ERAF to local jursidictions. As such, there is a possibility that these funds will not be received in FY 2025-26. If that situation arises, the budget will be updated accordingly.

Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2025-26

Account #	Sources	Budget vs Actual		Variance	
		2024-25 Budget	Actuals as of 4/25/25	Favorable (Unfavorable) \$	%
0913	Receipts - Trust Fund	10,000	-	(10,000)	-100.00%
1021	Current Yr Secured	1,500,000	1,877,101	377,101	20.09%
1031	Current Yr Unsecured	60,000	72,681	12,681	17.45%
1033	Prior Yr Unsecured	-	(1,413)	(1,413)	-100.00%
1041	CY SB 813 Secured Supplemental	50,000	12,692	(37,308)	-293.95%
1043/1045	PY SB 813 REDEM	1,000	682	(318)	-46.63%
1046	ERAF Rebate	550,000	585,558	35,558	6.07%
1421	Court Fines	25,000	18,782	(6,218)	-33.11%
1521	Interest Earnings	5,000	429	(4,571)	-1065.50%
1831	Homeowners Property Tax Re	4,000	2,232	(1,768)	-79.21%
2439	Other Special Charges	750,000	703,401	(46,599)	-6.62%
2658	Other Miscellaneous Revenue	80,000	129,515	49,515	38.23%
	Asset Forfeitures	5,000	-	(5,000)	-100.00%
	Grant Revenues	160,000	177,977	17,977	10.10%
	Total Revenues	\$ 3,200,000	3,579,637	\$ 379,637	10.61%
4100	Salary and Wages	1,087,794	862,944	224,850	26.06%
4300	Payroll Taxes	23,241	26,106	(2,865)	-10.97%
4412	Retirement Plan	392,944	192,180	200,764	104.47%
4400	Health Plan (Kaiser)	134,592	85,938	48,654	56.62%
5121	Clothing Supplies	3,000	5,243	(2,243)	-42.78%
5156	Other Household Expense	10,000	12,268	(2,268)	-18.49%
5199	Other Office Expense	30,000	57,114	(27,114)	-47.47%
5331	Professional Memberships	15,800	15,540	260	1.67%
5416	Fuel and Lubrication	25,000	21,917	3,083	14.07%
5424	Radio Equipment Maintenance Expense	4,660	1,820	2,840	156.04%
5455	Other General Maintenance Expense	10,000	81,376	(71,376)	-87.71%
5478	General Maintenance of Structure	10,000	12,041	(2,041)	-16.95%
5638	Other Utility Expense	42,330	48,974	(6,644)	-13.57%
5722/5838	Transportation and Lodging	25,000	32,525	(7,525)	-23.14%
5341	Legal Services	105,000	94,519	10,481	11.09%
5858	Professional Contract Services	199,000	154,147	44,853	29.10%
5876	Professional Services	46,000	106,961	(60,961)	-56.99%
6731	Insurance	534,000	456,678	77,322	16.93%
7311	Equipment	30,000	9,266	20,734	100.00%
5300	Wellness Grant Fund	-	3,998	(3,998)	-100.00%
5611	Miscellaneous	-	1,183	(1,183)	-100.00%
5201	Ammunition Expense	-	6,957	(6,957)	-100.00%
5200	School Crossing Guards	60,000	40,913	19,087	46.65%
	Total Expenditures	\$ 2,788,361	\$ 2,330,608	\$ 457,753	19.64%
	Excess of Revenues over (under) Expenditures	\$ 411,639	\$ 1,249,029	\$ 837,390	

Broadmoor Police Protection District
Proposed Budget Summary - Revenues
For Fiscal Year 2025-26

Account #	Sources of Revenue	FY2025-26	FY2024-25	Change	
		Proposed Amount	Adopted Amount	\$	%
0913	Receipts - Trust Fund	8,000	10,000	(2,000)	-20.00%
1021	Current Yr Secured	1,600,000	1,500,000	100,000	6.67%
1031	Current Yr Unsecured	60,000	60,000	-	0.00%
1041	CY SB 813 Secured Supplemental	50,000	50,000	-	0.00%
1043/1045	PY SB 813 Redemption	1,000	1,000	-	0.00%
1046	ERAF Rebate	550,000	550,000	-	0.00%
1421	Court Fines	32,000	25,000	7,000	28.00%
1521	Interest Earnings	8,000	5,000	3,000	60.00%
1831	Homeowners Property Tax Refunds	4,500	4,000	500	12.50%
2439	Other Special Charges	1,070,000	750,000	320,000	42.67%
2658	Other Miscellaneous Revenue	170,000	80,000	90,000	112.50%
-	Asset Forfeitures	2,500	5,000	(2,500)	-50.00%
-	Grant Revenue	170,000	160,000	10,000	6.25%
		\$ 3,726,000	\$ 3,200,000	\$ 526,000	16.44%

Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2025-26

Account #	Personnel Services	FY2025-26	FY2024-25	Change	
		Amount	Amount	\$	%
4100	Salary and Wages	1,314,231	1,087,794	226,437	20.82%
4300	Payroll Taxes	22,824	23,241	(417)	-1.79%
4412	Retirement Plan	463,083	392,944	70,139	17.85%
4400	Health Plan (Kaiser)	120,000	134,592	(14,592)	-10.84%
		\$ 1,920,138	\$ 1,638,571	\$ 281,567	
	Maintenance and Operation				
5121	Clothing Supplies	3,000	3,000	-	0.00%
5156	Other Household Expense	10,000	10,000	-	0.00%
5199	Other Office Expense	50,000	30,000	20,000	66.67%
5331	Professional Memberships	15,875	15,800	75	0.47%
5416	Fuel and Lubrication	25,000	25,000	-	0.00%
5424	Radio Equipment Maintenance Expense	4,660	4,660	-	0.00%
5455	Other General Maintenance Expense	10,000	10,000	-	0.00%
5478	General Maintenance of Structure	10,000	10,000	-	0.00%
5638	Other Utility Expense	47,330	42,330	5,000	11.81%
5722	Transportation and Lodging	25,000	25,000	-	0.00%
5341	Legal Services	105,000	105,000	-	0.00%
5858	Other Professional Contract Services	190,000	199,000	(9,000)	-4.52%
5876	Other Professional Services	55,900	46,000	9,900	21.52%
6731	Insurance	681,400	534,000	147,400	27.60%
7311	Vehicles and Equipment	30,000	30,000	-	0.00%
5200	School Crossing Guards	-	60,000	(60,000)	-100.00%
		\$ 1,263,165	\$ 1,149,790	\$ 113,375	
	Total Funds Requested	\$ 3,183,303	\$ 2,788,361	\$ 394,942	14.16%

Broadmoor Police Protection District
Proposed Budget Summary - Revenues
For Fiscal Year 2025-26

0913 Receipts - Trust Fund

Year	Actual
FY22	13,008.48
FY23	11,912.65
FY24	-
	24,921.13
Average	8,307.04
Budgeted	8,000.00

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

Budgeted average amount to align with the downward trend.

Broadmoor Police Protection District
Proposed Budget Summary - Revenues
For Fiscal Year 2025-26

Property Taxes

Account # 1021 - Current Yr Secured

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

Year	Actual
FY22	1,490,646.46
FY23	1,599,713.68
FY24	1,680,085.87
	4,770,446.01

Average 1,590,148.67

Budgeted 1,600,000.00

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

Year	Actual
FY22	59,087.21
FY23	62,535.08
FY24	70,495.48
	192,117.77

Average 64,039.26

Budgeted 60,000.00

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

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)

Year	Actual
FY22	(798.03)
FY23	142.46
FY24	(1,404.13)
	(2,059.70)
Average	(686.57)
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

Year	Actual
FY22	46,056.71
FY23	56,708.88
FY24	42,582.18
	145,347.77
Average	48,449.26
Budgeted	50,000.00

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

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>
FY22	177.23
FY23	693.67
FY24	515.64
	<u>1,386.54</u>

Average 462.18

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>
FY22	1,588.40
FY23	1,149.01
FY24	1,884.84
	<u>4,622.25</u>

Average 1,540.75

Budgeted

1,000.00

Budgeted same as prior year as amount is immaterial.

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>
FY22	566,781.17
FY23	518,748.76
FY24	575,970.00
	<u>1,661,499.93</u>
Average	553,833.31
Budgeted	550,000.00

Budgeted same as prior year to align with 3-year average.

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>
FY22	4,485.14
FY23	4,755.10
FY24	4,546.28
	<u>13,786.52</u>
Average	4,595.51
Budgeted	4,500.00

Increased budgeted amount by \$500 to align with average over the past 3-yr.

**Broadmoor Police Protection District
Proposed Budget Summary - Revenues
For Fiscal Year 2025-26**

Court Fines

**Definition: Includes court fines
and parking citations**

Account #1421 - Court Fines

<u>Year</u>	<u>Actual</u>
FY22	24,762.71
FY23	25,223.26
FY24	47,380.80
	<u>97,366.77</u>

Average 32,455.59

Budgeted 32,000.00

**Increased budgeted amount based on upward
trend.**

Broadmoor Police Protection District
Proposed Budget Summary - Revenues
For Fiscal Year 2025-26

Interest

Account #1521 - Interest Earnings

Definition: Includes interest from
County Pooled Investments

Year	Actual
FY22	8,763.91
FY23	6,826.95
FY24	9,268.46
	24,859.32
Average	8,286.44

Budgeted	8,000.00
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Upward trend in interest revenue
received so budgeted based on
average.

Broadmoor Police Protection District
Proposed Budget Summary - Revenues
For Fiscal Year 2025-26

Other Revenue

Account #2439 - Other Special Charges

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

Year	Actual
FY22	716,207.14
FY23	754,629.66
FY24	790,908.49
	<u>2,261,745.29</u>
Average	753,915.10

Budgeted	1,070,000.00
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Increased by \$320k compared to prior year due to additional Override Tax expected as a result of a special assessment audit.

Account #2658 - Other Miscellaneous Revenue

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

Year	Actual
FY22	70,423.78
FY23	89,365.09
FY24	79,970.71
	<u>239,759.58</u>
Average	79,919.86

Budgeted	170,000.00
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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

Year	Actual
FY22	161,284.90
FY23	165,300.24
FY24	186,930.96
	513,516.10

Average 171,172.03

Budgeted 170,000.00

Increased to align with the average amount received over the past 3-yrs.

Account - Asset Forfeitures

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

Year	Actual
FY22	-
FY23	7,921.63
FY24	-
	7,921.63

Average 2,640.54

Budgeted 2,500.00

Budgeted average amount to align with the downward trend.

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

Name	Classification	Yearly
Connolly	Chief	159,994
Gamboa	Commander (.5 FTE)	65,520
Carriel	Sgt II Intermediate (FTO Pay/Bilingual)	125,281 **
Davis	Sgt I (Adv POST/FTO Pay)	120,567 ***
Huang	Corporal I (Adv POST) (.5 FTE)	59,019
Poteat	Officer IV (Adv POST)	112,411
Thompson	Officer II Basic	93,530
Bermudez	Officer II (Adv POST)	100,553
Carroll	Officer II (Adv POST)	100,553
Bui	Officer I Basic	86,924
3 Officers	Per Diem Officers (As Needed)	100,000
Hernandez	Executive Assistant	74,880
Drake	PT Assistant	30,000
		1,229,231

13 Holidays 35,000

Total Full-Time Salary: 1,264,231

Account #s 4171/4172 - Overtime 50,000

Total Salaries: 1,314,231

Total Salary and Wages 1,314,231

Notes

*** Bilingual Pay stipend of \$50/pay period

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

**Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2025-26**

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%	17,824
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F.I.C.A. (Social Security) - 6.2% Total Wages	<u>5,000</u>
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Total Payroll Taxes - Employer Portion	22,824
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Broadmoor Police Protection District
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Retirement Plan

Account # 4321 - Retirement Plan (CalPERS)

		<u>CalPERS Rates</u>	
One Sworn Officer	PLAN 3034 (CLASSIC)	30,778	27.38% CalPERS rate - Employer Portion
Eight Officers/Chief	PLAN 25403 (PEPRA)	105,197	13.99% 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 (\$26,767.92/month)		321,215	
Total Retirement Plan		463,083	

Broadmoor Police Protection District
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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 (\$10,000/month average)	<u>120,000</u>
Total Medicare Coverage	120,000

** Employee responsible for all cost after retirement*

Broadmoor Police Protection District
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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
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Household Expense

Account # 5156 - Other Household Expense

Cleaning and Janitorial Supplies

Decontamination, Cleaning, bathroom needs, Tissue/paper towels, etc.	10,000
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**Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2025-26**

Other Office Expense

Account # 5199 a-e - Office Expenses

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

50,000

**Broadmoor Police Protection District
Proposed Budget Summary
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Professional Memberships

Account # 5331 - Memberships

San Mateo County Police Chiefs and Sheriffs Association	1,000
LAFCO	1,600
San Mateo County Narcotics Task Force	4,750
California Police Chiefs Association	210
California Special Districts Association	8,200
Daly City/Colma Chamber of Commerce	<u>115</u>
Total	15,875

**Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2025-26**

Fuel and Lubrication

Account # 5416 - Fuel and Lubrication	25,000
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Broadmoor Police Protection District
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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 2025-26

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 2025-26

General Contract Maintenance

Account # 5478 - General Contract Maintenance

Extended Vehicle Service Contracts

<i>Sharp Copy machine, RMI Mechanical Contract (facilities), Power Maintenance (facilities), AAA Smart Alarm</i>	10,000
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Broadmoor Police Protection District
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Other Utility & Facility Expense

Account # 5638 - Other Utility & Facility Expenses

Phone, PG&E, Water, Internet, and Garbage Collection Fees	35,000
Storage Unit Rental/ Condo Association	<u>12,330</u>
Total	47,330

Broadmoor Police Protection District
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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

25,000

**Broadmoor Police Protection District
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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
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Contractual Services

Account # 5858 - Other Professional Contract Services

County Communications / Dispatch	104,000
County Information Services (Background Check Fees)	3,000
County Forensics / Medical	10,000
County Warrant Services	15,000
NevTec Contract - IT	50,000
Lexipol - Duty Manual	2,000
Sunridge Systems	<u>6,000</u>
Total	190,000

**Broadmoor Police Protection District
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Professional and Specialized Services

Account # 5876 - Other Professional Services

Pre-Employment Screenings	6,000
Psychological & Threat Assessments	2,500
Experian	3,500
Lexis Nexis	2,400
District Audit Fees	25,000
Fiscal Consultants (Bookkeeping and Payroll Services)	10,000
ADP Payroll Processing Service Fee	<u>6,500</u>
Total	55,900

**Broadmoor Police Protection District
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For Fiscal Year 2025-26**

Insurance

Account # 6731 - Insurance

General Liability, AD&D, Property, Structure Insurance (DBA Financial, Inc)	432,000
George Peterson Insurance Agency	100,000
Cybersecurity insurance	45,000
Unemployment (State Compensation Insurance Fund)	66,000
Auto Insurance (Berkshire Hathaway)	38,400
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Total	681,400

Broadmoor Police Protection District
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Vehicles and Equipment

Account # 7311 - Fixed Assets/Equipment

Purchase 1 vehicle plus outfitting	30,000
Total	30,000

Broadmoor Police Protection District
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School Crossing Guards

Account # 5200 - School Crossing Guards

All Cities Management Services
Reimbursement from the County

90,000
(90,000)