

**BROADMOOR POLICE PROTECTION DISTRICT
APPROVED BUDGET
FISCAL YEAR 2026/2027**



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

BOARD OF POLICE COMMISSIONERS
BROADMOOR POLICE PROTECTION DISTRICT

On July 14, 2026, at a duly noticed 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, 2026, through June 30, 2027, offered by Chief of Police / District Manager Michael P. Connolly, a true copy of which is attached hereto. Dated: July 14, 2026


HON. JOHN AGUERRE,
Chair


HON. ANDREA HALL,
Secretary


HON. RALPH HUTCHENS,
Treasurer

Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2026-27

	FY2026-27 Amount	FY2025-26 Amount	Change	
			\$	%
Sources	\$ 3,730,000	\$ 3,826,000	(96,000)	-2.51% *
Requirements:				
Personnel Services	2,380,703	1,920,138	460,564	23.99%
Maintenance and Operation	1,224,493	1,360,165	(135,672)	-9.97%
Total Requirements	\$ 3,605,196	\$ 3,280,303	\$ 324,892	9.90%
Net Surplus (Deficit)	\$ 124,804	\$ 545,697	\$ (420,892)	

- ck figure

* 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 jurisdictions. 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	
		2025-26 Budget	Actuals as of 5/31/26	Favorable (Unfavorable) \$ %	
0913	Receipts - Trust Fund	8,000	-	(8,000)	-100.00%
1021	Current Yr Secured	1,600,000	2,423,213	823,213	33.97%
1031	Current Yr Unsecured	60,000	68,119	8,119	11.92%
1033	Prior Yr Unsecured	-	-	-	-100.00%
1041	CY SB 813 Secured Supplemental	50,000	17,485	(32,515)	-185.96%
1043/1045	PY SB 813 REDEM	1,000	114	(886)	-777.19%
1046	ERAF Rebate	550,000	938,395	388,395	41.39%
1421	Court Fines	32,000	24,050	(7,950)	-33.06%
1521	Interest Earnings	8,000	-	(8,000)	-100.00%
1831	Homeowners Property Tax Re	4,500	2,207	(2,293)	-103.90%
2439	Other Special Charges	1,070,000	980,300	(89,700)	-9.15%
2658	Other Miscellaneous Revenue	170,000	112,218	(57,782)	-51.49%
-	Asset Forfeitures	2,500	-	(2,500)	-100.00%
-	School Crossing Guard Reimbursement (See A/C #5200)	100,000	83,662	(16,338)	-19.53%
-	Grant Revenues	170,000	100,000	(70,000)	-70.00%
Total Revenues		\$ 3,826,000	4,749,763	\$ 923,763	19.45%
4100	Salary and Wages	1,314,231	1,220,034	94,197	7.72%
4300	Payroll Taxes	22,824	20,337	2,487	12.23%
4321	Retirement Plan	463,083	341,545	121,538	35.58%
4413	Health Plan	120,000	146,074	(26,074)	-17.85%
5121	Uniform and Safety Equipment	10,000	31,620	(21,620)	-68.37%
5156	Cleaning and Janitorial Supplies	10,000	8,206	1,794	21.86%
5199	Office Expenses	50,000	46,348	3,652	7.88%
5331	Professional Memberships	15,875	18,572	(2,697)	-14.52%
5416	Fuel and Lubrication	25,000	25,636	(636)	-2.48%
5424	Radio Equipment Maintenance/Replacement	4,660	24,125	(19,465)	-80.68%
5455	Vehicle Maintenance Expense	10,000	32,438	(22,438)	-69.17%
5478	General Contract Maintenance	10,000	33,185	(23,185)	-69.87%
5638	Utilities	47,330	56,089	(8,759)	-15.62%
5838	Employee Reimbursement: Training and Misc.	15,000	14,240	760	5.34%
5341	Legal Services	105,000	130,896	(25,896)	-19.78%
5858	Professional Contract Services	190,000	166,934	23,066	13.82%
5876	Professional Specialized Services	55,900	73,757	(17,857)	-24.21%
6731	Insurance	681,400	617,555	63,845	10.34%
7311	Vehicles and Equipment	30,000	16,192	13,808	100.00%
5300	Wellness Grant Fund	-	1,999	(1,999)	-100.00%
5200	School Crossing Guards	100,000	83,662	16,338	19.53%
Total Expenditures		\$ 3,280,303	\$ 3,109,444	\$ 170,859	5.49%
Excess of Revenues over (under) Expenditures		\$ 545,697	\$ 1,640,319	\$ 1,094,622	

Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2026-27

Account #	Personnel Services	FY2026-27	FY2025-26	Change	
		Amount	Amount	\$	%
4100	Salary and Wages	1,651,103	1,314,231	336,872	25.63%
4300	Payroll Taxes	27,273	22,824	4,450	19.50%
4321	Retirement Plan	528,326	463,083	65,243	14.09%
4413	Health Plan	174,000	120,000	54,000	45.00%
		\$ 2,380,703	\$ 1,920,138	\$ 460,564	
	Maintenance and Operation				
5121	Uniform and Safety Equipment	30,000	10,000	20,000	200.00%
5156	Cleaning and Janitorial Supplies	10,000	10,000	-	0.00%
5199	Office Expenses	50,000	50,000	-	0.00%
5331	Professional Memberships	15,875	15,875	-	0.00%
5416	Fuel and Lubrication	35,000	25,000	10,000	40.00%
5424	Radio Equipment Maintenance/Replacement	5,160	4,660	500	10.73%
5455	Vehicle Maintenance Expense	16,000	10,000	6,000	60.00%
5478	General Contract Maintenance	17,500	10,000	7,500	75.00%
5638	Utilities	52,330	47,330	5,000	10.56%
5722	Employee Reimbursement: Training and Misc.	15,000	15,000	-	0.00%
5341	Legal Services	145,000	105,000	40,000	38.10%
5858	Professional Contract Services	202,000	190,000	12,000	6.32%
5876	Professional Specialized Services	62,900	55,900	7,000	12.52%
6731	Insurance	497,728	681,400	(183,672)	-26.96%
7311	Vehicles and Equipment	70,000	30,000	40,000	133.33%
5200	School Crossing Guards	-	100,000	(100,000)	-100.00%
		\$ 1,224,493	\$ 1,360,165	\$ (135,672)	
	Total Funds Requested	\$ 3,605,196	\$ 3,280,303	\$ 324,892	9.90%

Broadmoor Police Protection District
Proposed Budget Summary - Revenues
For Fiscal Year 2026-27

Account #	Sources of Revenue	FY2026-27	FY2025-26	Change	
		Proposed Amount	Adopted Amount	\$	%
0913	Receipts - Trust Fund	-	8,000	(8,000)	-100.00%
1021	Current Yr Secured	1,600,000	1,600,000	-	0.00%
1031	Current Yr Unsecured	70,000	60,000	10,000	16.67%
1041	CY SB 813 Secured Supplemental	30,000	50,000	(20,000)	-40.00%
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	32,000	-	0.00%
1521	Interest Earnings	-	8,000	(8,000)	-100.00%
1831	Homeowners Property Tax Refunds	2,000	4,500	(2,500)	-55.56%
2439	Other Special Charges	1,100,000	1,070,000	30,000	2.80%
2658	Other Miscellaneous Revenue	170,000	170,000	-	0.00%
-	Asset Forfeitures	-	2,500	(2,500)	-100.00%
-	School Crossing Guard Reimbursement				
-	(See A/C #5200) *	-	100,000	(100,000)	100.00%
-	Grant Revenue	175,000	170,000	5,000	2.94%
		\$ 3,730,000	\$ 3,826,000	\$ (96,000)	-2.51%

* Beginning in FY 2026-27, the County will assume responsibility of cross guard activities within BPD boundaries.

**Broadmoor Police Protection District
Proposed Budget Summary - Revenues
For Fiscal Year 2026-27**

0913 Receipts - Trust Fund

<u>Year</u>	<u>Actual</u>
FY23	11,912.65
FY24	-
FY25	-
	<u>11,912.65</u>
Average	3,970.88

Budgeted

-

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

No amounts received in the past 2 years, thus \$0 is budgeted. Amounts also contributed to the previous wellness grant received during COVID.

Broadmoor Police Protection District
Proposed Budget Summary - Revenues
For Fiscal Year 2026-27

Property Taxes

Account # 1021 - Current Yr Secured

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

Year	Actual
FY23	1,599,713.68
FY24	1,680,085.87
FY25	1,755,719.34
	<u>5,035,518.89</u>

Average 1,678,506.30

Budgeted 1,600,000.00

Budgeted same as PY

Account # 1031 - Current Yr Unsecured

Definition: Property Tax received on business and personal property

Year	Actual
FY23	62,535.08
FY24	70,495.48
FY25	76,699.58
	<u>209,730.14</u>

Average 69,910.05

Budgeted 70,000.00

Increased by \$10k due to trend analysis

Account # 1033 - Prior Yr Unsecured

Year	Actual
FY23	142.46
FY24	(1,404.13)
FY25	(3,332.88)
	(4,594.55)
Average	(1,531.52)
Budgeted	-

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)

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

Account # 1041 - CY SB 813 Secured Supplemental

Year	Actual
FY23	56,708.88
FY24	42,582.18
FY25	23,120.36
	122,411.42
Average	40,803.81
Budgeted	30,000.00

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

Decreased by \$20k compared to PY due to declining trend analysis

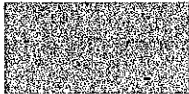
Account # 1042 - CY SB 813 Unsecured Supplemental

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

<u>Year</u>	<u>Actual</u>
FY23	693.67
FY24	515.64
FY25	15.89
	<u>1,225.20</u>

Average 408.40

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>
FY23	1,149.01
FY24	1,884.84
FY25	1,032.18
	<u>4,066.03</u>

Average 1,355.34

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.

Year	Actual
FY23	518,748.76
FY24	575,970.00
FY25	585,557.91
	<u>1,680,276.67</u>
Average	560,092.22
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.

Year	Actual
FY23	4,755.10
FY24	4,546.28
FY25	4,463.14
	<u>13,764.52</u>
Average	4,588.17
Budgeted	2,000.00

Decreased by \$2,500 compared to PY due to declining trend

**Broadmoor Police Protection District
Proposed Budget Summary - Revenues
For Fiscal Year 2026-27**

Court Fines

Account #1421 - Court Fines

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

<u>Year</u>	<u>Actual</u>
FY23	25,223.26
FY24	47,380.80
FY25	28,253.74
	<u>100,857.80</u>

Average 33,619.27

Budgeted

32,000.00

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

**Broadmoor Police Protection District
Proposed Budget Summary - Revenues
For Fiscal Year 2026-27**

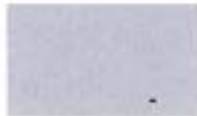
Interest

Account #1521 - Interest Earnings

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

<u>Year</u>	<u>Actual</u>
FY22	6,826.95
FY23	9,268.46
FY24	428.94
	<u>16,524.35</u>
Average	5,508.12

Budgeted



**Non-Interest Bearing account with US
Bank**

Broadmoor Police Protection District
Proposed Budget Summary - Revenues
For Fiscal Year 2026-27

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
FY23	754,629.66
FY24	790,908.49
FY25	1,115,134.42
	<u>2,660,672.57</u>

Average 886,890.86

Budgeted 1,100,000.00

Increased by \$380k 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
FY23	89,365.09
FY24	79,970.71
FY25	147,938.32
	<u>317,274.12</u>

Average 105,758.04

Budgeted 170,000.00

Budgeted same as prior year as additional monies are expected in FY 2026-27

Account - Grant Revenue

Definition: Monies received from COPS/SLESF Grant

Year	Actual
FY23	165,300.24
FY24	186,930.96
FY25	191,063.38
	543,294.58

Average 181,098.19

Budgeted 175,000.00

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

Account - Asset Forfeitures

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

Year	Actual
FY23	7,921.63
FY24	-
FY25	-
	7,921.63

Average 2,640.54

Budgeted -

Budgeted \$0 since amounts received are nominal and unpredictable

Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2026-27

Salaries and Wages

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

Name	Classification	Yearly	*
Connolly	Chief	175,000	
Gamboa	Commander	131,040	
Carriel	Sgt II Advanced (FTO Pay/Bilingual)	148,629	** ***
Vacant	Inspector	2,474	^
Davis	Corporal (Adv POST)	137,061	***
Thompson	Officer III Basic	113,114	
Poteat	Officer IV (Adv POST)	130,860	** **
Bermudez	Officer III (Adv POST)	126,029	***
Carroll	Officer III (Adv POST)	123,819	***
Milner	Officer II (Intermediate)	114,597	***
Ramirez	Officer II Basic	109,236	**
3 Officers	Per Diem Officers (As Needed)	100,000	
Hernandez	Executive Assistant	87,671	
Drake	PT Assistant	36,575	
		1,536,103	
13 Holidays		40,000	
Total Full-Time Salary:		1,576,103	
Account #s 4171/4172 - Overtime		75,000	
Total Salaries:		1,651,103	
Total Salary and Wages		1,651,103	

Notes

* Assumes a 4% salary adjustment for officers and 4.5-5.5% for administrative support.

** Bilingual Pay stipend is \$85/pay period or \$2,210/annually

*** Field Training Officer stipend is \$85/pay period or \$2,210/annually

^ Inspector position is on an as needed basis. Budgeted based on Officer IV Basic rate plus 2%.

**Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2026-27**

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%	22,273
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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	27,273
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**Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2026-27**

Retirement Plan

Account # 4321 - Retirement Plan (CalPERS)

		<u>CalPERS Rates</u>	
One Sworn Officer	PLAN 3034 (CLASSIC)	35,882	27.42% CalPERS rate - Employer Portion
Eight Officers/Chief	PLAN 25403 (PEPRA)	164,277	13.91% CalPERS rate - Employer Portion
Executive Assistant	PLAN 26444 (MISC)	6,952	7.93% CalPERS rate - Employer Portion
Unfunded Accrued Liability - Classic, PEPRA & Miscellaneous Safety Plans (\$26,767.92/month)		<u>321,215</u>	
Total Retirement Plan		528,326	

**Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2026-27**

Health Plan

Account # 4413 - Health Plan

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

Currently we have 8 employees in this category.

Kaiser Small Business Plan (\$14,500/month average)	<u>174,000</u>
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Total Medicare Coverage	174,000
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** Employee responsible for all cost after retirement*

**Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2026-27**

Uniform and Safety Equipment

Account # 5121 - Uniform and Safety Equipment

Uniforms, Safety Equipment, Ammunition, Weapons and Colma
Police Range Fee

30,000

**Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2026-27**

Cleaning and Janitorial Supplies

Account # 5156 - Cleaning and Janitorial Supplies

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

10,000

**Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2026-27**

Office Expenses

Account # 5199 a-e: Office Expenses

Office supplies, Stationary, Forms, Chase CC

Meals, Recognition/Appreciation and Minor Equipment

50,000

**Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2026-27**

Professional Memberships

Account # 5331 - Professional 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 2026-27**

Fuel and Lubrication

Account # 5416 - Fuel and Lubrication	35,000
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**Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2026-27**

Radio Equipment Maintenance

Account # 5424 - Radio Equipment Maintenance/Replacement

TEA - Radio Maintenance (\$180/month)	2,160
Metro Mobile Communication	<u>3,000</u>
Total	5,160

**Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2026-27**

Vehicle Maintenance Expense

Account # 5455 - Vehicle Maintenance Expense

Repairs to vehicles and equipment (including parts and labor)	16,000
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**Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2026-27**

General Contract Maintenance

Account # 5478 - General Contract Maintenance

<i>Sharp Copy machine, RMI Mechanical Contract (facilities), Power Maintenance (facilities), AAA Smart Alarm, Verdant Security Contract</i>	17,500
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Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2026-27

Utilities

Account # 5638 - Utilities

Phone, PG&E, Water, Internet, and Garbage Collection Fees	40,000
Storage Unit Rental/ Condo Association	<u>12,330</u>
Total	52,330

**Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2026-27**

Employee Reimbursement: Training and Misc.

**Account #5838 - Employee Reimbursement: Training
and Misc.**

Used for P.O.S.T., Reimbursement for Training, Travel/Subsistence	15,000
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**Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2026-27**

Legal Services

Account # 5341 - Legal Services

Best, Best & Krieger - CalPERS Specialist	40,000
Porter Scott - GSRMA Legal Representation	20,000
COLANTUONO, HIGHSMITH, WHATLEY PC	10,000
Davis Law Firm - Police Commission Counsel	<u>75,000</u>
Total	145,000

**Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2026-27**

Professional Contract Services

Account # 5858 - Professional Contract Services

County Communications / Dispatch	116,000
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	202,000

**Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2026-27**

Professional Specialized Services

Account # 5876 - Professional Specialized Services

Pre-Employment Screenings	6,000
Psychological & Threat Assessments	2,500
Experian	3,500
Lexis Nexis	2,400
NBS (Property Tax Management)	7,000
District Audit Fees	25,000
Fiscal Consultants (Bookkeeping and Payroll Services)	10,000
ADP Payroll Processing Service Fee	<u>6,500</u>
Total	62,900

**Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2026-27**

Insurance

Account # 6731 - Insurance

General Liability, AD&D, Property, Structure Insurance (DBA Financial, Inc)	200,000
George Peterson Insurance Agency	170,000
Cybersecurity insurance	45,000
Unemployment (State Compensation Insurance Fund)	38,568
Auto Insurance (Berkshire Hathaway)	44,160
Total	497,728

**Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2026-27**

Vehicles and Equipment

Account # 7311 - Vehicles and Equipment

Purchase two vehicle plus outfitting	<u>70,000</u>
Total	70,000

**Broadmoor Police Protection District
Proposed Budget Summary
For Fiscal Year 2026-27**

School Crossing Guards

Account # 5200 - School Crossing Guards