



## LOCAL AGENCY FORMATION COMMISSION

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March 8, 2023

**To:** LAFCo Commissioners  
**From:** Rob Bartoli, Executive Officer  
 Sofia Recalde, Management Analyst  
**Subject:** Adoption of LAFCo Special Study of Broadmoor Police District

### Summary and Background

This report is a Special Study for the Broadmoor Police Protection District (BPPD or the District). Section 56378 of the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 provides LAFCo with the authority to initiate and make studies of existing government agencies. The studies shall include but shall not be limited to, inventorying those agencies and determining their maximum service area and service capacities.

In 2015, San Mateo LAFCo adopted the North County Cities and Special District Municipal Service Review (MSR) and Sphere of Influence (SOI) Study, which included a review of the BPPD. As part of the 2022-2023 LAFCo workplan, the Commission authorized a special study of BPPD to evaluate operations and services provided by the District since the adoption of the MSR. This Special Study focuses on BPPD's operations, finances, and governance.

The Broadmoor Police Protection District was formed in 1948 to provide police and ambulance services to the unincorporated community of Broadmoor and surrounding incorporated area. In 1957, BPPD contracted with the Town of Colma to provide ambulance and radio dispatch services. That contract was amended in 1964 to include partial police protection services. In 1967, ambulance services were discontinued, and police patrol services to the Town of Colma ended in 1976, at which time Colma established its own full-time police department.

BPPD's service boundaries total 0.55 square miles and include the unincorporated area of Broadmoor Village and an unincorporated area adjacent to Colma. BPPD's service territory also includes three small parcels in unincorporated Daly City directly west of Broadmoor Village, each of which is developed with a single-family home.

**COMMISSIONERS:** ANN DRAPER, CHAIR, PUBLIC ▪ VACANT, SPECIAL DISTRICT ▪ HARVEY RARBACK, CITY ▪ TYGARJAS BIGSTYCK, CITY ▪ WARREN SLOCUM, COUNTY ▪ RAY MUELLER, COUNTY ▪ KATI MARTIN, SPECIAL DISTRICT  
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District's boundaries are irregular and include non-contiguous areas that resulted from annexation of areas to the City of Daly City over time. As these annexations occurred, the territory was concurrently detached from the BPPD since the City has a full-service police department. The BPPD service area includes single and multi-family housing, and commercial and retail development.

### *Governance*

BPPD was formed under California Health and Safety Code Sections 20000-20322. The BPPD is the only operational police district in California that employs its own officers.

The formation of new Police Protection Districts now is prohibited. Code Section 20007 of Health and Safety Code states: "No district shall be created or organized pursuant to this chapter after October 1, 1959. The organization, existence, or powers of any district heretofore created by, or organized pursuant to this chapter, shall continue to exist and any such district may exercise any of the powers conferred upon it by this chapter." Per Code Section 20008, "...any district in existence on January 1, 2008, in an unincorporated town, may protect and safeguard life and property, and may equip and maintain a police department, including purchasing and maintaining ambulances, and otherwise securing police protection."

BPPD is governed by a three-member Board of Commissioners elected by voters within the service district. The Commission meets monthly on the second Tuesday of each month.

### **Updates to the Final BPPD Special Study**

LAFCo staff received written comment letters from residents of Broadmoor. The written comments did not necessitate changes to the Special Study and reflected residents' concerns about the key issues highlighted throughout the report, as well as both appreciation for and dissatisfaction with the services BPPD has provided over the years.

LAFCo received 8 comment letters and emails regarding the Special Study. Written comment letters are available in Appendix C of the Special Study. This includes written comments from the BPPD Chief of Police Michael Connolly. In his letter, he states that as many of the recommendations from the report will be adopted as feasible. Chief Connolly states he is currently working on fiscal framework for BPPD and towards a path of fiscal discipline.

### **Current Key Issues**

Key issues identified in compiling information on Broadmoor Police Protect District include the following:

- 1) BPPD has had significant budget deficits in five of the last six fiscal years for a total loss of \$1.4 million. BPPD's net position has been negative every year since the end of FY 17. The BPPD Commission has adopted unbalanced budgets for FY 17, FY 18, FY 19 and FY 23. To address the budget losses and unbalanced budgets, the District has relied on the fund balance to address these deficits. As such, the fund balance, the only reserve for the District, has been drawn down over the past several budgets. The District currently projects a budget deficit of approximately \$450,000 for FY22-23.
- 2) BPPD does not prepare a separate report of actual revenue and expenditures at the end of each fiscal year. The District does not produce long-term financial planning documents for use in the budgeting process.

- 3) The District does have independent audits which are shared with staff and Board members; however it does not appear that these audits are agenized for discussion at Board meetings.
- 4) BPPD does not have a Master Plan, Strategic Plan or Capital Improvement Plan that plans for asset management and replacement, such as facility upgrade or repairs and replacement of equipment and vehicles.
- 5) The lack of long-term fiscal plans, budget deficits, and growing costs to the District may negatively impact service delivery.
- 6) BPPD has three main revenue sources: 1) Property taxes, 2) Excess Education Revenue Augmentation Fund (Excess ERAF) and 3) a Supplemental parcel tax that BPPD voters approved in 2000. Excess ERAF comprises 12% of the District's overall budget and is considered to be an unstable revenue source.
- 7) The District has a high officer to population ratio, but also has high cost for calls for service per police officer.
- 8) In response to a Brown Act lawsuit, the District has now implemented procedures and policies regarding the hiring of new Police Chiefs/General Managers.

### **Proposed Special Study Recommendations**

For the Circulation Draft of this Special Study, LAFCo has the following determinations and recommendations:

#### **Capacity and Adequacy of Public Facilities and Services Summary and Recommendations**

BPPD provides police protection to the unincorporated area of Broadmoor Village and an unincorporated area adjacent to Colma. BPPD operates with 8 full-time sworn officers, including a Commander of Police and Chief of Police, 6 per-diem officers, which include a training manager lieutenant and investigations sergeant, 7 volunteers, and one administrative staff member. The District has a higher ratio of officer per 1,000 persons compared to the City of Daly City, but the cost for service call per police officer is more than four times the amount for BPPD.

#### *Recommendations*

- 1) The District should explore cost sharing with adjacent cities or other alternatives to contract for or consolidate services to reduce costs.
- 2) The District may consider developing and monitoring performance measures, which could include measurements of response times for calls and volume of calls to demonstrate the benefit of the higher costs associated with higher levels of performance.

#### **Financial Ability Summary and Recommendations**

BPPD has had significant budget deficits in five of the last six fiscal years. BPPD's net position has been negative every year since the end of FY 17. The BPPD Commission has adopted unbalanced budgets for FY 17, FY 18, FY 19 and FY 23. For these budget losses and unbalanced budgets, the

District has relied on the fund balance to address these deficits. As such, the fund balance, the only reserve for the District, has been drawn down over the past several budgets.

BPPD does not prepare a separate report of actual revenue and expenditures at the end of each fiscal year. The District does not produce long-term financial planning documents for use in the budgeting process.

The District does have independent audits which are shared with staff and Board members, however it does not appear that these audits are agenized for discussion at Board meetings. Delays in the timely production of audits can negatively impact budget preparation.

BPPD has three main revenue sources: 1) Property taxes, 2) Excess Education Revenue Augmentation Fund (Excess ERAF) and 3) a Supplemental parcel tax that BPPD voters approved in 2000. Excess ERAF, which comprises 12% of the District's overall budget, is considered to be an unstable revenue source. Furthermore, the State has taken an interest in redirecting some Excess ERAF to the State, so there is risk that Excess ERAF may not be available in future years.

BPPD does not have a Master Plan, Strategic Plan or Capital Improvement Plan that plans for asset management and replacement, such as facility upgrade or repairs and replacement of equipment and vehicles. The District replaces vehicles as needed through its annual budget process and does not foresee the need for facility upgrades in the near future. The District does not currently have any adopted fiscal policies.

The District does not currently adopt a Gann Appropriation Limit, as was recommended in the 2015 MSR.

Although the District does not have outstanding debt, it does carry significant pension liabilities that may pose a threat to its long-term financial health. In addition, a lack of a reserve fund and the continuing use of the District's fund balance puts the District in a vulnerable position to withstand a financial crisis, such as an economic recession, termination of Excess ERAF or unexpected expenses, while still being able to maintain its high level of service. Should the District face insolvency, legacy costs like pension payments for current and retired personnel, would still need to be addressed by the agency that absorbs the provision of police protection services for Broadmoor. That agency would be entitled to receive District revenue, including the supplemental parcel tax, which could be used to pay for pension costs and other legacy costs.

### *Recommendations*

- 1) Prepare a quarterly financial report which presents the District's financial condition in a user-friendly way so board members and staff can better understand financial data. At a minimum the financial data should include a balance sheet, income statement and a budget-to-actual report to detect potential errors. The reports should reference final actual numbers from the previous fiscal year and should be compared to budgeted numbers. In years where there are deficits, the impact to the District's fund balance should be discussed in the budget documents.
- 2) Develop long-term fiscal documents that will assist the District in planning for expenditures, such as retirement costs. The Board could engage in a strategic planning session that will help prioritize goals and review the District's fiscal ability to meet these goals.

- 3) Budget documents should show the amount of funds that are allocated to the District fund balance/reserve.
- 4) Independent audits should be presented to the Board for discussion at public meetings. The audit should include management letters and a review of any recommendations for the audit process and fiscal ability of the District. Audits should be conducted in a timely manner.
- 5) Develop accounting, financial, governance and general administrative polices to help guide its decision making in a consistent manner. This should include policy regarding the development of a reserve fund as well as a policy about how reserve funds are utilized.
- 6) Explore the development of a Master Plan, Strategic Plan or Capital Improvement Plan that plans for asset management and replacement, such as facility upgrade or repairs and replacement of equipment and vehicles to help plan for long-term capital costs.
- 7) Consider allocating accounting and auditing services to two separate firms to enhance fiscal oversight and transparency.
- 8) Adopt annual Gann Appropriation Limit resolutions.
- 9) Explore ways to reduce reliance on Excess ERAF for routine District operations and maintenance and divert Excess ERAF to a reserve fund that the District can draw from for unexpected expenses.
- 10) The District should explore ways to address budget shortfalls and unbalanced budgets, either through enhanced revenue or reduced costs. This could be conducted along with the creation of long-term financial planning documents and discussions with residents and District employees about future funding and District services. It is recommended that BPPD conduct outreach and engagement with residents regarding the fiscal outlook for the District and potential changes to levels of service.
- 11) Post budget documents and audits on the District's website.

### **Accountability, Structure, and Efficiencies Summary**

Public meeting agendas are posted on the District's website, but staff reports are not typically available. The District does record Board meetings, but currently, the recordings are not posted to the website and are only available at cost to members of public who request copies. The Police Chief/General Manager provides all administrative and human resource function for the District.

In response to a Brown Act lawsuit, the District has now implemented procedures and policies regarding the hiring of new Police Chiefs/General Managers.

#### *Recommendations:*

- 1) LAFCo recommends the creation of staff reports for Board of Commissioners agenda items. The creation of staff reports for Board items can increase transparency and raise public awareness of the issues that are being reviewed and acted on by the Commissioners. The District could explore sharing services with cities or other special districts to assist in creating the staff reports and compiling an agenda packet.

- 2) Video/audio of Board meetings should be posted on the District's website for public viewing.
- 3) Provide Brown Act training for all Commissioners.
- 4) Explore hiring additional staff or consultants to perform human resource functions and administrative tasks, including budget support. These functions could also be shared services with neighboring agencies.
- 5) Post position salary and compensation data on the District's website.
- 6) Post contracts and hiring policies on District's website.
- 7) Develop accounting, financial, governance and general administrative polices to assist the Commission and District staff. This should include the creation of policies regarding meeting agendas and noticing, Brown Act training, and audit and budget review.

### **Service/Governance Options**

#### *Status Quo*

District would remain as is, with a three-member elected board and police services provided by officers and staff hired by the District. However, based on LAFCo's review of recent BPPD audit and budget documents, it is probable that changes to the level of service provided by the District or the levels revenue or expenditures would need to change due to budget constraints in the future. The supplemental parcel tax could be increased on property owners to raise revenue, or service and operations could be cut to reduce expenditures. These will be decisions that the BPPD Commission will need to evaluate. As part of the review of the potential changes to services or an increase in revenue, BPPD should engage with the residents of Broadmoor to understand their views on these issues and on the District. If services were not able to be provided by BPPD, the San Mateo County Sheriff's Office or other neighboring agency may be able to assist, but BPPD should engage in discussions with those agencies if the need arises.

#### *Merge Broadmoor Police Protection District with City of Daly City*

Merging BPPD with the City of Daly City (with concurrent annexation of BPPD's service territory) has the potential benefit of reducing overall service costs by eliminating duplicative staffing, administrative, and facility expenses. San Mateo LAFCo has identified Daly City (through adoption of the spheres of influence) as the long-term, logical service provider for both Broadmoor and unincorporated Colma. Daly City has its own full-service police department with its headquarters located less than one-quarter mile from the BPPD headquarters. Furthermore, the Broadmoor Unincorporated area is wholly surrounded by the City of Daly City and unincorporated Colma islands are fully bordered by Daly City on three sides and the Town of Colma.

#### *Formation of a County Service Area (CSA) or a Community Services District (CSD) and Contract with the County or Daly City for Services*

The Broadmoor Village subdivision receives services from the County of San Mateo, Broadmoor Police Protection District and Colma Fire Protection District. The District could reorganize either to a County Service Area (a dependent district under the jurisdiction of the County) or as a Community Services District (an independent special district with a five-member board). The

reorganized agency could contract for police services. As discussed in the 2015 MSR, the CSA or CSD could also consider contracting for fire and solid waste services.

#### *Contracting with Another Agency without Reorganization*

An additional alternative for the District that was not included in the 2015 MSR is that the District could consider contracting for service with another public safety agency to provide police services to the BPPD service area. Under this scenario, no LAFCo action would be required to enter into a service contract and the District remains intact. In California, there are three remaining Police Protection Districts, BPPD, the Fig Garden Police Protection District, and the Orange Cove Police. These two other districts, both located in Fresno County, contract with the Fresno County Sheriff's Office for enhanced police protection. The Board of Commissioners for these two districts continue to meet and the district themselves continue to operate.

BPPD could explore the option of contracting for service as a way for the District to better control costs and provide for improved economies of scale. Administrative functions such as Human Resources and payroll could be provided by the contracting agency and would no longer need to be provided by the District. Contracting with a public safety agency could also allow greater access to additional police resources and services for the Broadmoor community. While the scope of this special study does not include the fiscal analysis for contracting for services, if contracting is pursued, the District should analyze if there would be the potential for reducing or eliminating the special parcel tax.

#### *Dissolution*

BPPD could also be dissolved, either through a petition from registered voters or property owners residing in the District, a resolution from the BPPD Commission or another affected agency, or by LAFCo. This would require a LAFCo process and in most cases, would be subject to a protest proceeding. If the District was dissolved and Broadmoor remained unincorporated, police services would be provided by the San Mateo County Sheriff's Office, similar to other unincorporated areas in the County. To pay for remaining legacy costs for the District, such as pension liability, the County of San Mateo could use the property tax and supplement property tax revenue that the District currently receives. In this case, revenue would still be collected to pay for legacy costs associated with BPPD even though the District would no longer be providing services.

#### **Public/Agency Involvement**

The primary source of information used in this Special Study has been information collected from District staff, including crime logs, service maps, organizational charts, audits, budgets, CalPERS documents, policies, resolutions, MOUs, Commission meeting minutes, etc. BPPD submitted a response to the administrative draft of the special study on November 8, 2022 and staff has incorporated comments as appropriate into the draft circulation report.

LAFCo staff presented the special study to the BPPD Commission on January 10, 2023 and to the Broadmoor Property Owners Association on January 19, 2023. LAFCo has received several comment letters and emails from both BPPD and the public regarding the special study as listed in Attachment C.

### **Progress Review**

As part of this Special Study, LAFCo staff will continue to have discussions with BPPD staff and others regarding the District and the services that they provided. In March of 2024, LAFCo staff will bring back a report on BPPD to the LAFCo Commission regarding any progress towards implementing the Special Study recommendations and any changes in the District's financials. LAFCo staff will continue to keep the Commission informed of any major updates related to BPPD between this report and the 2024 review.

### **California Environmental Quality Act**

This Special Study is categorically exempt from the environmental review requirements of the California Environmental Quality Act (CEQA) under Section 15303, Class 6, which allows for the of basic data collection, research, experimental management, and resource evaluation activities which do not result in a serious or major disturbance to an environmental resource. This Special Study collects data for the purpose of evaluating municipal services provided by an agency. There are no land use changes or environmental impacts created by this study.

This Special Study is also exempt from CEQA under the section 15061(b)(3), the common sense provision, which state that CEQA applies only to projects which have the potential for causing a significant effect on the environment and where it is certain that the activity will have no possible significant effect on the environment, the activity is exempt from CEQA.

### **Recommendation**

1. Open the public hearing and accept public comment; and
2. Accept the Final Special Study for the Broadmoor Police Protection District; and
3. Adopt the Special Study Determinations and Recommendations contained in this report.
4. Direct the Executive Officer conduct a progress review report for Broadmoor Police Protection District to be presented to the LAFCo Commission by March 2024.

### **Attachments**

- A. Special Study for the Broadmoor Police Protection District with redlined comments
- B. Map of Broadmoor Police Protection District
- C. Public Comments Received
- D. Resolution 1301
- E. Special Study Determinations





**LAFCo Special Study for the Broadmoor Police  
Protect District**

**Final Draft**

**Released March 8, 2023**

LAFCo Special Study for the Broadmoor Police Protect District

**SUBJECT AGENCY:**

**Broadmoor Police Protect District**

388 88th Street

Broadmoor CA 94015-1717

Contact: Michael Connolly, Chief of Police

**CONDUCTED BY:**

San Mateo Local Agency Formation Commission

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Ray Mueller, County Member

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Noelia Corzo, County Member

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Angela Montes, Commission Clerk

Tim Fox, Legal Counsel

**Final**  
**LAFCo Special Study for**  
**Broadmoor Police Protection District**  
**January 11, 2023**

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### **Section 1: Introduction**

This report is a Special Study for the Broadmoor Police Protection District. Section 56378 of the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (CKH or The Act) provides the Local Agency Formation Commission (LAFCO) with the authority to initiate and make studies of existing government agencies. The studies shall include but shall not be limited to, inventorying those agencies and determining their maximum service area and service capacities.

In 2015, San Mateo LAFCo adopted the North County Cities and Special District Municipal Service Review (MSR) and Sphere of Influence (SOI) Study, which included a review of the Broadmoor Police Protection District (BPPD). As part of the 2022-2023 LAFCo workplan, the Commission has authorized a special study of BPPD to evaluate operations and services provided by the District since the adoption of the Municipal Service Review. This Special Study focuses on BPPD's operations, finances, and governance.

### **Section 2. Summary of Key Issues**

Key issues identified in compiling information on Broadmoor Police Protection District include the following:

- 1) BPPD has had significant budget deficits in five of the last six fiscal years for a total loss of \$1.4 million. BPPD's net position has been negative every year since the end of FY17. The BPPD Commission has adopted unbalanced budgets for FY17, FY18, FY19 and FY23. To address the budget losses and unbalanced budgets, the District has relied on the fund balance to address these deficits. As such, the fund balance, the only reserve for the District, has been drawn down over the past several budgets. **The District currently projects a budget deficit of approximately \$450,000 for FY22-23.**
- 2) BPPD does not prepare a separate report of actual revenue and expenditures at the end of each fiscal year. The District does not produce long-term financial planning documents for use in the budgeting process.
- 3) The District does have independent audits which are shared with staff and Board members; however it does not appear that these audits are agendaized for discussion at Board meetings.
- 4) BPPD does not have a Master Plan, Strategic Plan or Capital Improvement Plan that plans for asset management and replacement, such as facility upgrade or repairs and replacement of equipment and vehicles.
- 5) The lack of long-term fiscal plans, budget deficits, and growing costs to the District may negatively impact service delivery.
- 6) BPPD has three main revenue sources: 1) Property taxes, 2) Excess Education Revenue Augmentation Fund (Excess ERAF) and 3) a Supplemental parcel tax that BPPD voters approved in 2000. Excess ERAF comprises 12% of the District's overall budget and is considered to be an unstable revenue source. **In addition, the State has taken an**

interest in potentially redirecting some Excess ERAF to the State. There is a risk that Excess ERAF may not be available in future years for local agencies.

- 7) The District has a high officer to population ratio, but also has high cost for calls for service per police officer.
- 8) In response to a Brown Act lawsuit, the District has now implemented procedures and policies regarding the hiring of new Police Chiefs/General Managers.
- 9) BPPD lacks fiscal, governance and administrative policies and procedures that would help address and potentially prevent many of the issues identified above.
- 10) The District should explore ways to address budget shortfalls and unbalanced budgets, either through enhanced revenue or reduced costs. This could be conducted along with the creation of long-term financial planning documents and discussions with residents and District employees about future funding and District services.

### **Section 3: Broadmoor Police Protection District**

#### **Background**

The Broadmoor Police Protection District was formed in 1948 to provide police and ambulance services to the unincorporated community of Broadmoor and surrounding incorporated area. In 1957, BPPD contracted with the Town of Colma to provide ambulance and radio dispatch services. That contract was amended in 1964 to include partial police protection services. In 1967, ambulance services were discontinued, and police patrol services to the Town of Colma ended in 1976 after Colma established its own full-time police department.

#### **Boundaries**

BPPD's service boundaries total 0.55 square miles and include the unincorporated area of Broadmoor Village and an unincorporated area adjacent to Colma. BPPD's service territory also includes three small parcels in unincorporated Daly City directly west of Broadmoor Village, each of which is developed with a single-family home (600 Washington Street, 620 Washington Street, and 1590 Annie Street) (Attachment A).

District's boundaries are irregular and include non-contiguous areas that resulted from annexation of areas to the City of Daly City over time. As these annexations occurred, the territory was concurrently detached from the BPPD since the City has a full-service police department. The BPPD service area includes single- and multi-family housing, and commercial and retail development.

#### **Enabling Legislation**

Broadmoor Police Protection District was formed under California Health and Safety Code Sections 20000-20322. The BPPD is the only operational police district in California that employs its own officers.

The formation of new Police Protection Districts now is prohibited. Code Section 20007 of Health and Safety Code states: "No district shall be created or organized pursuant to this chapter after October 1, 1959. The organization, existence, or powers of any district heretofore

created by, or organized pursuant to this chapter, shall continue to exist and any such district may exercise any of the powers conferred upon it by this chapter.” Per Code Section 2008, “...any district in existence on January 1, 2008, in an unincorporated town, may protect and safeguard life and property, and may equip and maintain a police department, including purchasing and maintaining ambulances, and otherwise securing police protection.”

**Structure and Governance**

BPPD is governed by a three-member Board of Commissioners elected by voters within the service district. The Commission meets monthly on the second Tuesday of each month. The District also publishes a newsletter and sends email updates from staff and the Board to residents of the District.

**Section 4: Areas of Review**

The boxes checked below are potentially significant, as indicated by “yes” or “maybe” answers to the key policy questions in the checklist and corresponding discussion on the following pages.

***1) Capacity and Adequacy of Public Facilities and Services***

Present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged, unincorporated communities within or contiguous to the sphere of influence.	<b><i>Yes</i></b>	<b><i>Maybe</i></b>	<b><i>No</i></b>
a) Are there any deficiencies in agency capacity to meet service needs of existing development within its existing territory?			X
b) Are there any issues regarding the agency’s capacity to meet the service demand of reasonably foreseeable future growth?			X
c) Are there any concerns regarding public services provided by the agency being considered adequate?			X

Discussion:

a-c) Capacity to serve customers: BPPD operates out of its headquarters building located at 388 88th Street in Daly City, just outside of the District’s boundaries. The facility, completely rebuilt between 2001 and 2003, provides 3,000 square feet. Two other police department

headquarters are located in close proximity to the BPPD: (1) the Daly City Police Department headquarters, located at 333 90th Street, Daly City, is less than one-quarter mile from the BPPD headquarters; and (2) the Town of Colma Police Department headquarters, located at 1199 El Camino Real, Daly City, is approximately two miles away.

BPPD operates with 9 full-time sworn officers, including a Commander of Police and Chief of Police, 6 per-diem officers, which include a training manager lieutenant and investigations sergeant (per-diem officers can work only 960 hours per year), 7 volunteers, and one administrative staff member. Prior to 2021, BBPD had a reserve officer unit that was staffed with a minimum of 10 reserve officers. Per District staff, In October 2021, the reserve officer unit was decommissioned due a lack of participation by the reserve officers.

Since 2019, BBPD provides patrol services through 12-hour shifts, with two officers per shift. Per District staff, prior to 2019, assistance from the San Mateo County Sheriff's Office was required to supplement BPPD patrols. Per-diem officers fill patrol vacancies as needed and also provide administrative functions for the District. BPPD is a signatory to the countywide emergency response joint powers authority (JPA) and has received assistance on a few occasions from neighboring police agencies as well as assisted other agencies when requested.

**Table 1. Officers Per Residents (as of 12/30/2022)**

Agency	Residents	Full Time-Officers	Officers Per 1,000 Residents
BPPD (FY21)	<del>4,417,206</del>	9	2.04
City of Daly City PD (FY22)	104,901	111	1.06
Town of Colma PD (FY22)	1,507	19	12.61
County Service Area 1 (Contacted with San Mateo County Sheriff) (FY22)	4,767	3 <sup>1</sup>	0.63

<sup>1</sup> The contract with County Service Area 1 (Highlands) includes 18 hours of patrol service, 12 deputy hours per day shift and six deputy hours per night shift seven days a week. Response outside of those hours is provided out of the San Mateo County Sheriff's Office and response requiring more than one deputy or additional service such as detectives, etc. are funded by the Sheriff's Budget

**Table 2. Comparison of Costs of Police Services**

Agency	Police Budget	Calls for Service	Cost per Call for Service
BPPD (FY21)	\$2,692,985	750 <sup>2</sup>	\$3,591
City of Daly City PD (FY22)	\$48,030,642	57,177	\$840
Town of Colma PD (FY22)	\$9,167,209	23,458	\$390
County Service Area 1 (Sheriff Service) (FY22)	\$866,555	2,110	\$411

The Broadmoor Police Protection District handles a variety of public assistance, patrol, traffic enforcement, as well as emergency Priority 1 response calls. The overall calls for service totaled approximately 750 calls and with a budget of \$2,692,985, that equates to \$3,591 per call response. This cost per call for service is more than four times the Daly City police department cost per call but is expected with BPPD’s higher rate of sworn officers per 1,000 residents (Table 1). This cost factor indicates that there may be an opportunity to consider cost sharing with adjacent cities or other alternatives to contract for or consolidate services to reduce costs.

A review of Part I violent crime (defined by the Federal Bureau of Investigation [FBI] as homicide, rape, robbery and aggravated assault) in Broadmoor and Daly City over the past 10 years reveals a comparable annual violent crime rate of approximately 2,000 violent crimes per 100,000 residents. In contrast, the Part I property crime (defined by the FBI as arson, burglary, larceny-theft and motor vehicle theft) was significantly higher in Daly City, reflecting the abundance of commercial businesses in Daly City compared to the mostly residential Broadmoor (Figure 1)<sup>3</sup>. In addition, Daly City has seen a higher clearance rate for both violent and property crimes (57% and 20%, respectively) over the past ten years compared to Broadmoor (44% and 10%), although the gap is narrowing for violent crime clearance in recent years (Figure 2).

The Part I crime and clearance data demonstrate that the likelihood of experiencing a violent crime is similar for residents in Broadmoor and Daly City, and that the likelihood of a crime being cleared (“solved”) is higher for residents of Daly City. This suggests that despite Broadmoor’s ~~more personal touch and~~ higher cost for service, the two police departments are providing a similar level of police protection to their residents.

<sup>2</sup> Estimate

<sup>3</sup> FBI Crime Explorer, <https://cde.ucr.cjis.gov/LATEST/webapp/#/pages/home>



Figure 1. Part I Crime rates in Broadmoor and Daly City

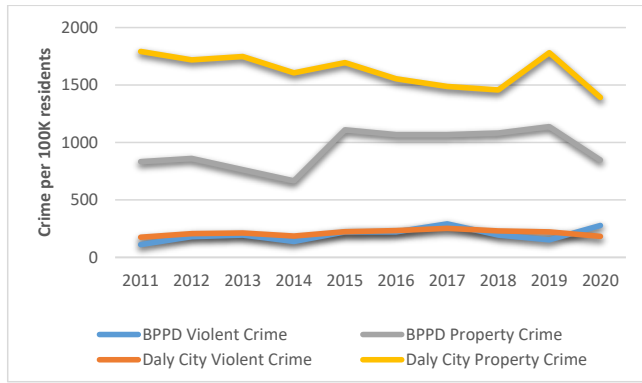
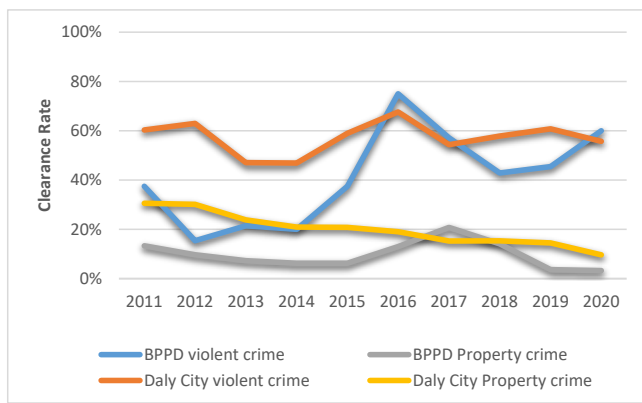


Figure 2. Part I Clearance Rates in Broadmoor and Daly City



### Capacity and Adequacy of Public Facilities and Services Summary and Recommendations

BPPD provides police protection to the unincorporated area of Broadmoor Village and an unincorporated area adjacent to Colma. BPPD operates with 98 full-time sworn officers, including a Commander of Police and Chief of Police, 6 per-diem officers, which include a training manager lieutenant and investigations sergeant, 7 volunteers, and one administrative staff member. The District has a higher ratio of officer per 1,000 persons compared to the City of Daly City, but the cost for service call per police officer is more than four times the amount for BPPD. Despite the higher cost of service and higher officer to resident ratio, BPPD appears to provide a similar level of protection (based on Part I crime and clearance rates) than neighboring Daly City.

#### Recommendations

- 1) The District should explore cost sharing with adjacent cities or other alternatives to contract for or consolidate services to reduce costs. Potential options are explored in more detail in Section 5 - Service/Governance Options.
- 2) The District may consider developing and monitoring performance measures, which could include measurements of response times for calls and volume of calls to demonstrate the benefit of the higher costs associated with higher levels of performance.

**2) Financial Ability**

Financial ability of agencies to provide service	<b>Yes</b>	<b>Maybe</b>	<b>No</b>
a) Does the organization routinely engage in budgeting practices that may indicate poor financial management, such as overspending its revenues, failing to commission independent audits, or adopting its budget late?		X	
b) Is the organization lacking adequate reserve to protect against unexpected events or upcoming significant costs?		X	
c) Is the organization's rate/fee schedule insufficient to fund an adequate level of service, and/or is the fee inconsistent with the schedules of similar service organizations?		X	
d) Is the organization unable to fund necessary infrastructure maintenance, replacement and/or any needed expansion?		X	
e) Is the organization lacking financial policies that ensure its continued financial accountability and stability?	X		
f) Is the organization's debt at an unmanageable level?			X

a) Budget and Audit process:

The BPPD Commission reviews and adopts budget proposals each fiscal year. Budget proposals include anticipated revenue and expenditures for the upcoming fiscal year along with a summary of prior year revenues and expenditures. The District reports that it does not have a reserves fund and that the operating budget carries excess funds from one year to the next. The adopted budget proposals do not indicate how prior year surplus or losses impact the

current year's budget. BPPD does not prepare a separate report of actual revenue and expenditures at the end of each fiscal year. The District does not produce long-term financial planning documents for use in the budgeting process.

Actual revenue and expenditures for each fiscal year can be found in the annual audit reports and are described in Table 3. The largest expenditures are employee salary and benefits, including CalPERS pension contributions. BPPD experienced a budget loss each year from FY17 through FY20. Although expenditures did not exceed revenue in FY21, the budget underestimated its expenditures by over \$300K. While not explicitly stated in budget documents, it appears from audit documents that the District's fund balance is being utilized to address these losses.

The BPPD Commission has adopted unbalanced budgets for FY17, FY18, FY19 and FY23. This was planned for this in FY17 (due to increased costs related to a lawsuit) and FY23 (increased insurance fees as result of lawsuits), but there were no explanations in FY18 and FY19. Although BPPD received more revenue than projected between FY17 through FY21, it underestimated annual expenditures from as little as \$134,183 in FY17 to as much as \$874,958 in FY20 (Figure 1). The budget items that were most significantly underestimated were salaries and wages, retirement, contracts, professional services and insurance (Table 4). While final audited actuals for FY21-22 are not available in review of data provided by the District and analyzed by LAFCo, it appears that BPPD experienced another year of budget deficits, with a loss of approximately \$280,000<sup>4</sup>. The District currently projects a budget deficit of approximately \$450,000 for FY22-23 as presented in budget documents presented to the Commission by BPPD staff on January 10, 2023.

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<sup>4</sup> BPPD Trail Balance for FY2021-2022

**Table 3. Actual FY17 through FY22 Year-end Revenues and Expenditures<sup>5</sup>**

	FY22	FY21	FY20	FY19	FY18	FY17
<b>Revenue</b>						
Property taxes	\$1,549,733	\$2,708,371	\$1,513,527	\$1,404,010	\$1,300,497	\$1,236,826
ERAF	\$566,781		\$420,737	\$395,540	\$302,068	\$267,015
Other special charges	\$716,207		\$684,129	\$651,210	\$651,210	\$620,852
Other misc.	\$330,845	\$330,142	\$330,963	\$356,781	\$406,283	\$331,749
<b>TOTAL REVENUE</b>	<b>\$3,163,566</b>	<b>\$3,038,513</b>	<b>\$2,949,356</b>	<b>\$2,807,541</b>	<b>\$2,660,058</b>	<b>\$2,456,442</b>
<b>Expenditures</b>						
Personnel	\$2,187,396	\$2,049,242	\$2,495,139	\$2,294,409	\$2,233,012	\$1,739,329
<i>Salary &amp; wages</i>			\$1,521,182	\$1,357,711	\$1,368,420	\$1,296,052
<i>Benefits</i>			\$973,957	\$936,698	\$864,592	\$443,277
Office expenses	\$83,777	\$920,274	\$189,449	\$207,209	\$138,999	\$327,396
Insurance	\$322,189		\$278,251	\$144,716	\$113,942	\$93,838
Professional contract services	\$597,638		\$231,142	\$210,465	\$220,765	\$200,193
Other professional services	\$136,952		\$78,072	\$194,551	\$120,209	\$65,652
Vehicle maintenance	\$70,831		\$131,583	\$106,928	\$72,393	\$78,845
Other	\$49,887	\$55,168				
<b>TOTAL EXPENDITURES</b>	<b>\$3,448,670</b>	<b>\$3,024,684</b>	<b>\$3,403,636</b>	<b>\$3,158,278</b>	<b>\$2,899,320</b>	<b>\$2,505,253</b>

<sup>5</sup> Lamorena & Chang CPA audits for BPPD

Surplus (loss)	(\$285,104)	\$13,829	(\$454,280)	(\$350,737)	(\$239,262)	(\$48,811)
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Figure 1. Proposed versus Actual Budget Expenditures for FY17 through FY20

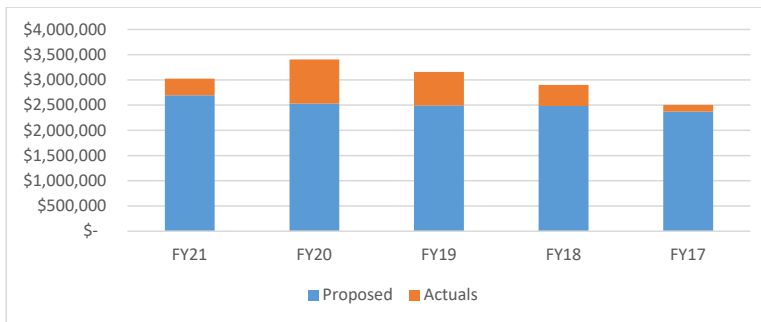


Table 4. Proposed versus actual expenditures FY17-20

Retirement	Proposed	Actual
FY17	\$246,895	\$238,795
FY18	\$536,345	\$515,608
FY19	\$395,672	\$603,300
FY20	\$393,226	\$682,820

Other professional services	Proposed	Actual
FY17	\$52,500	\$65,652
FY18	\$69,300	\$120,209
FY19	\$91,700	\$194,551
FY20	\$91,700	\$78,072

Contracts	Proposed	Actual
FY17	\$147,696	\$200,193

Insurance	Proposed	Actual
FY17	\$91,000	\$93,838

FY18	\$148,132	\$220,765	FY18	\$51,442	\$113,942
FY19	\$159,632	\$210,465	FY19	\$95,000	\$144,716
FY20	\$167,632	\$231,142	FY20	\$120,000	\$278,251

BPPD’s net position has been negative every year since the end of FY17. The amount of change in net position is volatile (e.g., a 23% decrease in FY17 and 490% decrease in FY19). This negative net position is due to the District’s liabilities exceeding its assets. The majority of this outstanding liability is related to long-term pension costs. **These long-term pension costs have continued to grow at a faster rate than assets.**

Between FY17 and FY20 the general fund balance decreased annually. The general fund increased minimally in FY21 by \$13,829 and reported an ending fund balance of \$1,104,416 at the end of FY21<sup>6</sup>.

Per the District’s audits, the District has had at least four years of consecutive net losses FY18 through FY21, totaling a reduction of \$1.3 million dollars in the District’s net position. Final audited actuals are not yet available for the fiscal year ending on June 30, 2022, however if the actuals from the District trail balance for FY21-FY22 and if the proposed FY22-23 budget is realized, the District’s fund balance will decrease to less than **\$400,000 by the end of this fiscal year. The District had negative cash on-hand for two months during FY22-23 and it is likely that the number of months of negative cash on-hand will increase in FY23-24 if revenue is not increased or expenditures reduced.** [In an analysis by LAFCo, if all revenue collected by the District increases by 5%, including the supplement tax, property tax, and Excess ERAF, total revenue would only increase by approximately \\$150,000. BPPD deficits have been an average of \\$250,000 over the last six years.](#)

Per the District’s audits and correspondence with District staff, one legal case is still pending, and there is a potential liability payment of \$750,000. If there is a payment, the District risk pool insurance will cover expense and settlements, but there may be impacts to liability insurance costs for the District with impacts to the District’s General Fund.

While the District does undertake independent audits, LAFCo staff was unable to determine if independent audits are brought to the District’s Board at a public meeting for review and approval. Per District staff, the audits are shared with staff and the Board, but past Board meeting agendas do not include these discussions. The same firm that conducts the District’s audits also acts as the accountant for BPPD.

The most recent audit for the fiscal year ending on June 30, 2021 was completed in June of 2022. Audits have typically taken a year to complete. Since the 2018 audit, there has not been a discussion about any recommendations in the audit process. In 2017 a separate Management Letter was drafted highlighting several recommendations for financial accounting, internal controls, depreciation, and the creation of several policies. While some of these were

<sup>6</sup> Lamorena & Chang CPA audits for BPPD

implemented, there is no follow up documentation in subsequent audits for the majority of these recommendations.

*Pension Liability*

BPPD is currently contending with a CalPERS investigation in which CalPERS alleges that several retirees of the District received full-time compensation as employees while also receiving retirement benefits and two retirees received large lump sum payments in addition to their regular pay. In a letter submitted by CalPERS to BPPD, CalPERS “noted instances of non-compliance with employment of retire annuitants, publicly available pay schedules, and incorrect reporting or non-reporting of payrates, earnings, and special compensation.”<sup>7</sup>

In response, District staff has noted that they have initiated a more robust hiring process that includes a review of an employee’s status with CalPERS. The District is continuing to work with CalPERS to address this issue.

The District is seeing rising pension costs and increases to the District’s net pension liability (Table 5). At the end of FY21, BPPD’s net pension liability had increased \$638,612 since FY17, bringing the total long-term liabilities to \$3,301,465. BPPD offers four plans, a Safety Plan, a PEPRSA Safety Police Plan, a Miscellaneous Plan and a PEPRSA Miscellaneous Plan<sup>8</sup>. Currently, the largest liability is with the Safety Plan. [While pension liability and unfunded liability is not unique to the BPPD, having a negative net position \(where liabilities exceed assets 3 to 1\), the potential for unbudgeted payments to CalPERS in response to ongoing investigations, and budget deficits in several of the last fiscal are circumstances that many other agencies do not have.](#)

**Table 5. Annual Pension Contributions and Long-Term Pension Liability**

	<b>CalPERS Pension Contribution</b>	<b>Long-Term Pension Liability</b>	<b>Change from Prior Year</b>
FY21	\$571,490	\$3,301,465	\$237,944
FY20	\$682,820	\$3,063,521	\$167,823
FY19	\$603,300	\$2,895,698	\$(31,664)
FY18	\$515,608	\$2,927,362	\$ 309,509
FY17	\$238,795	\$2,617,853	Not available

<sup>7</sup> CalPERS Office of Audit Services Employer Compliance Review – “Review of Broadmoor Police Protection District” December 2021

<sup>8</sup> The California Public Employees' Pension Reform Act (PEPRA), which took effect in January 2013, changes the way CalPERS retirement and health benefits are applied, and places compensation limits on members. The changes included setting a new maximum benefit, a lower-cost pension formula for safety and non-safety employees with requirements to work longer in order to reach full retirement age and a cap on the amount used to calculate a pension

In review of the FY22-23 BPPD budget, CalPERS Unfunded Liability is budgeted at \$224,742. However, CalPERS documents show the Unfunded Liability amount to be paid during this fiscal year to be \$287,891 across all plans.

*Other Post-Employment Benefits (OPEB)*

BPPD does not provide any other post-employment benefits for medical or life insurance.

b) Agency Reserves: The District does not have a reserve to protect against unexpected events or upcoming significant costs. Instead, the District relies on the fund balance for unanticipated expenses. As noted previously, budget documents do not track the fund balance amount.

c) Service charges and other revenue sources: BPPD has three main revenue sources: 1) Property taxes, 2) Excess Education Revenue Augmentation Fund (ERAF) and 3) a Supplemental parcel tax that BPPD voters approved in 2000.

In 1978, voters passed Proposition 13, which limited local agencies to a fixed 1% property tax, and each County Controller determines how to allocate the resulting revenues among various districts and agencies. The property tax revenue received by BPPD is unrestricted and can be used for all District business. Between FY17 and FY20 property taxes accounted for 50% of BPPD's revenue. Property taxes are a consistent source of revenue but are subject to economic growth and decline.

The supplemental parcel tax is the second largest source of revenue and accounts for an average of 22% of BPPD's revenue. The parcel tax was established in 2005 after receiving voter approval from Broadmoor residents in 2000 and is restricted to police activities. The supplemental parcel tax is a reliable source of funding, as each parcel is subject to a flat fee annually. The tax includes an escalation factor of up to five percent (per fiscal year) based upon the Consumer Price Index. The FY22-23 rate for residential dwellings is \$483 and \$1,055.25 for commercial or industrial parcels. While the rate for FY22-23 is the same as FY21-22, the District is projecting more revenue to be collected in this fiscal year. There is no sunset date for this special parcel tax. Noticing is required every year to continue the existing rate, decrease or increase the rate. Per District staff, public hearing was held for the FY22-23 budget, which includes the parcel tax.

Between FY17 and FY20, Excess ERAF accounted for approximately 12% of BPPD's revenue and represents the District's third largest source of revenue<sup>9</sup>. BPPD receives this revenue through the County as part of the ERAF calculation that limits funding shifts to school districts. When property tax revenues exceed a calculated amount, excess funds are allocated to other

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<sup>9</sup> In the early 1990s, the Legislature permanently redirected a significant portion of the property tax revenue from cities, counties, and special districts to schools and community colleges. Revenue from ERAF is allocated to schools and community colleges to offset the funding these entities otherwise would receive from the state General Fund. In a few counties (including San Mateo), ERAF revenue is more than enough to offset all of the General Fund allocated to schools and community colleges. The portion of ERAF not needed for schools and community colleges is dispersed to other agencies in the county. The revenue shifted through this process is known as excess ERAF. (Source: California Legislative Analyst's Office)



agencies, like BPPD, that receive property taxes. The County Controller does not recommend that agencies budget these supplemental funds for ongoing operations as they are determined each year and are not a reliable source of revenue on an ongoing basis.

Furthermore, the State has taken an interest in redirecting some of the excess ERAF to the State and away from local agencies. In 2022, as part of the proposed California State Budget, Excess ERAF was proposed to be capped at current levels for cities and counties and completely eliminated for special districts. If this had passed, the loss of ERAF funds would reduce the District's revenue moving forward by 12%. While the proposal was not ultimately included in the State budget, the issue of Excess ERAF will continue to be of interest to the State as California is facing projected budget deficits in upcoming fiscal years.

Other sources of revenue include BPPD's trust fund, court fines, interest, grant revenue and bad debt recovery.

#### *Gann Appropriation Limits*

In 1979, California voters approved the Gann Appropriation Limit Initiative, which established requirements for cities, counties, and most special districts that used property taxes or proceeds from property taxes to calculate an appropriation limit each year to reduce the amount of growth in expenditures for each agency<sup>10</sup>. This requirement applies to all cities and districts that receive 12.5% or more of the 1% property tax. The District receives approximately 26% of the 1% property tax in District boundaries. A formula was developed to increase the limit by the change in agency population and the Consumer Price Index (CPI) from the prior year.

In the 2015 Municipal Service Review (MSR) for North County Cities and Special District, which included BPPD, noted that the District had not adopted an annual resolution setting the Gann Appropriation Limit. The MSR recommended that BPPD should complete an analysis of its Gann Appropriation Limit and adopt resolutions annual. In a review of records and correspondence from the BPPD Police Chief, resolutions for the Gann Appropriation Limit have not been adopted.

d) Infrastructure maintenance: BPPD does not have a Master Plan, Strategic Plan or Capital Improvement Plan that plans for asset management and replacement, such as facility upgrade or repairs and replacement of equipment and vehicles. The District replaces vehicles as needed through its annual budget process and does not foresee the need for facility upgrades in the near future.

e) Fiscal policies and administrative policies: Per District staff, BPPD does not have any adopted financial policies. The District does not have a Board-approved policy on setting reserves.

f) Agency debt: BPPD does not report any outstanding debt.

#### **Financial Ability Summary and Recommendations**

BPPD has had significant budget deficits in five of the last six fiscal years. BPPD's net position has been negative every year since the end of FY17. The BPPD Commission has adopted

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<sup>10</sup> Government Code Section 7900 et seq.

unbalanced budgets for FY17, FY18, FY19 and FY23. For these budget losses and unbalanced budgets, the District has relied on the fund balance to address these deficits. As such, the fund balance, the only reserve for the District, has been drawn down over the past several budgets.

BPPD does not prepare a separate report of actual revenue and expenditures at the end of each fiscal year. The District does not produce long-term financial planning documents for use in the budgeting process.

The District does have independent audits which are shared with staff and Board members; however it does not appear that these audits are agendized for discussion at Board meetings. Delays in the timely production of audits can negatively impact budget preparation.

BPPD has three main revenue sources: 1) Property taxes, 2) Excess Education Revenue Augmentation Fund (Excess ERAF) and 3) a Supplemental parcel tax that BPPD voters approved in 2000. Excess ERAF, which comprises 12% of the District's overall budget, is considered to be an unstable revenue source. **Furthermore, the State has taken an interest in redirecting some Excess ERAF to the State, so there is risk that Excess ERAF may not be available in future years.**

BPPD does not have a Master Plan, Strategic Plan or Capital Improvement Plan that plans for asset management and replacement, such as facility upgrade or repairs and replacement of equipment and vehicles. The District replaces vehicles as needed through its annual budget process and does not foresee the need for facility upgrades in the near future. The District does not currently have any adopted fiscal policies.

The District does not currently adopt a Gann Appropriation Limit, as was recommended in the 2015 MSR.

**Although the District does not have outstanding debt, it does carry significant pension liabilities that may pose a threat to its long-term financial health. In addition, a lack of a reserve fund and the continuing use of the District's fund balance puts the District in a vulnerable position to withstand a financial crisis, such as economic recession, termination of Excess ERAF or unexpected expenses, while still be able to maintain its high level of service. Should the District face insolvency, legacy costs like pension payments for current and retired personnel, would still need to be addressed by the agency that absorbs the provision of police protection services for Broadmoor. That agency would be entitled to receive District revenue, including the supplemental parcel tax, which could be used to pay for pension costs and other legacy costs.**

#### *Recommendations*

- 1) Prepare a quarterly financial report which presents the District's financial condition in a user-friendly way so board members and staff can better understand financial data. At a minimum the financial data should include a balance sheet, income statement and a budget-to-actual report to detect potential errors. The reports should reference final actual numbers from the previous fiscal year and should be compared to budgeted numbers. In years where there are deficits, the impact to the District's fund balance should be discussed in the budget documents.
- 2) Develop long-term fiscal documents that will assist the District in planning for expenditures, such as retirement costs. The Board could engage in a strategic planning

session that will help prioritize goals and review the District’s fiscal ability to meet these goals.

- 3) Budget documents should show the amount of funds that are allocated to the District fund balance/reserve.
- 4) Independent audits should be presented to the Board for discussion at public meetings. The audit should include management letters and a review of any recommendations for the audit process and fiscal ability of the District. Audits should be conducted in a timely manner.
- 5) Develop accounting, financial, governance and general administrative policies to help guide its decision making in a consistent manner. This should include policy regarding the development of a reserve fund as well as a policy about how reserve funds are utilized.
- 6) Explore the development of a Master Plan, Strategic Plan or Capital Improvement Plan that plans for asset management and replacement, such as facility upgrade or repairs and replacement of equipment and vehicles to help plan for long-term capital costs.
- 7) Consider allocating accounting and auditing services to two separate firms to enhance fiscal oversight and transparency.
- 8) Adopt annual Gann Appropriation Limit resolutions.
- 9) Explore ways to reduce reliance on Excess ERAF for routine District operations and maintenance and divert Excess ERAF to a reserve fund that the District can draw from for unexpected expenses.
- 10) The District should explore ways to address budget shortfalls and unbalanced budgets, either through enhanced revenue or reduced costs. This could be conducted along with the creation of long-term financial planning documents and discussions with residents and District employees about future funding and District services. It is recommended that BPPD conduct outreach and engagement with residents regarding the fiscal outlook for the District and potential changes to levels of service.
- 11) Post budget documents and audits on the District’s website.

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**3) Accountability, Structure, and Efficiencies**

Accountability for community service needs, including governmental structure and operational efficiencies	<i>Yes</i>	<i>Maybe</i>	<i>No</i>
a) Are there any issues with meetings being accessible and well publicized? Any failures to comply with disclosure laws and the Brown Act?		X	

b) Are there any issues with staff turnover or operational efficiencies?		X	
c) Is there a lack of regular audits, adopted budgets and public access to these documents?	X		

a) Public meetings governance: BPPD is governed by a three-member Board of Commissioners elected by voters within the service district. The Commission meets monthly on the second Tuesday of each month. Meetings are open to the public and are held in the BPPD headquarters. The District posts copies of meeting agendas to their website, however, the full meeting packet is not available. Currently, staff reports for agenda items are not produced.

While all Commission meetings are recorded, video or audio recordings of Commission meetings are not available on the District’s website. Per District staff, recordings are available upon request and the requesting party would be responsible for all costs associated in preparing the recordings.

In 2019, a BPPD Commissioner was appointed Police Chief by the Commission. During this selection process, the Commissioner participated in the search and selection for a new Police Chief and “advocated for a non-agendized vote on the decision that would result in his appointment.”<sup>11</sup> The Commissioner was appointed to the Police Chief’s position on a 2-0 vote.

In 2021, this now former Commissioner and Police Chief plead no contest to Brown Act violations brought by the San Mateo County District Attorney’s Office.

b) Staffing: Per the BPPD staff, the District has been able to meet staffing requirements. While officers have left for different agencies, BPPD reports that they have been able to find qualified applicants to fill vacancies. District staff reports that training requirements have been met and a non-patrol staffer has been designated as training manager for the District.

The Police Chief/General Manager provides all administrative and human resource function for the District.

The District has a Memorandum of Understanding that covers all line personnel, civilian employees, and per-diems. The position of Chief of Police and Police Commander are covered by separate contracts. The BPPD Commission reviews and approves the initial contract and any amendments to the Chief of Police contract.

c) Audits and transparency: As of the publication of this report, the latest independent audits and budget documents are not available on the District’s website. The website does include budgets for 2016 through 2021, but the Fiscal Year 2021-2022 and 2022-2023 are not available. The only audit available for review on the District’s website is for FY 2017. In review of agenda

<sup>11</sup> Jason Green and Robert Salonga “Ex-Broadmoor police chief pleads no contest to conflict-of-interest charge” *The Mercury News* 8/4/2021

and minutes for the District, LAFCo staff was unable to determine if independent audits are brought to the Commission for review and approval.

Lamorena & Chang CPA provides both accounting and independent auditing services to the District. While the County of San Mateo currently provides payroll services to the District, this contract will end on June 30, 2023. The District is searching for potential vendors to provide this service.

Commented [RB1]: Need to confirm

The Broadmoor Police Protection District's website provides basic contact information, meeting notices, agendas, and minutes, and a community events calendar. However, agendas for 2022 are not available and copies of minutes and agendas are in various locations on the website. As mentioned previously, written staff reports are not created for agenda items.

While salary information for District positions is included in budget documents, adopted salary ranges for positions and classifications are not available on the District's website.

#### **Accountability, Structure, and Efficiencies Summary**

Public meeting agendas are posted on the District's website, but staff reports are not typically available. The District does record Board meetings, but currently, the records are not posted to the website and are only available at cost to members of public who request copies. The Police Chief/General Manager provides all administrative and human resource function for the District.

In response to a Brown Act lawsuit, the District has now implemented procedures and policies regarding the hiring of new Police Chiefs/General Managers.

#### **Recommendations:**

- 1) LAFCo recommends the creation of staff reports for Board of Commissioners agenda items. The creation of staff reports for Board items can increase transparency and raise public awareness of the issues that are being reviewed and acted on by the commissioners. The District could explore sharing services with cities or other special districts to assist in creating the staff reports and compiling an agenda packet.
- 2) Video/audio of Board meetings should be posted on the District's website for public viewing.
- 3) Provide Brown Act training for all Commissioners.
- 4) Explore hiring additional staff or consultants to perform human resource functions and administrative tasks, including budget support. These functions could also be shared services with neighboring agencies.
- 5) Post position salary and compensation data on the District's website.
- 6) Post contracts and hiring policies on District's website.
- 7) **Develop accounting, financial, governance and general administrative policies to assist the Commission and District staff. This should include the creation of policies regarding meeting agendas and noticing, Brown Act training, and audit and budget review.**

## **Section 5. Service/Governance Options**

In light of the fiscal, structural and administrative concerns raised above, a discussion of alternative service and governance options is pragmatic. The 2015 MSR for BPPD identified three government structure alternatives for the District:

### *Status Quo*

District would remain as is, with a three-member elected board and police services provided by officers and staff hired by the District. However, based on LAFCo's review of recent BPPD audit and budget documents it is probable that changes to the level of service provided by the District or the levels revenue or expenditures would need to change due to budget constraints in the future. The supplemental parcel tax could be increased on property owners to raise revenue, or service and operations could be cut to reduce expenditures. These will be decisions that the BPPD Commission will need to evaluate. As part of the review of the potential changes to services or an increase in revenue, BPPD should engage with the residents of Broadmoor to understand their views on these issues and on the District. If services were not able to be provided by BPPD, the San Mateo County Sheriff's Office or other neighboring agency may be able to assist, but BPPD should engage in discussions with those agencies if the need arises.

### *Merge Broadmoor Police Protection District with City of Daly City*

Merging BPPD with the City of Daly City (with concurrent annexation of BPPD's service territory) has the potential benefit of reducing overall service costs by eliminating duplicative staffing, administrative, and facility expenses. San Mateo LAFCo has identified Daly City (through adoption of the spheres of influence) as the long-term, logical service provider for both Broadmoor and unincorporated Colma. Daly City has its own full-service police department with its headquarters located less than one-quarter mile from the BPPD headquarters. Furthermore, the Broadmoor Unincorporated area is wholly surrounded by the City of Daly City and unincorporated Colma islands are fully bordered by Daly City on three sides and the Town of Colma.

### *Formation of a County Service Area (CSA) or a Community Services District (CSD) and Contract with the County or Daly City for Services*

The Broadmoor Village subdivision receives services from the County of San Mateo, Broadmoor Police Protection District and Colma Fire Protection District. The District could reorganize either to a County Service Area (a dependent district under the jurisdiction of the County) or as a Community Services District (an independent special district with a five-member board). The reorganized agency could contract for police services. As discussed in the 2015 MSR, the CSA or CSD could also consider contracting for fire and solid waste services.

### *Contracting with Another Agency without Reorganization*

An additional alternative for the District that was not included in the 2015 MSR is that the District could consider contracting for service with another public safety agency to provide police services to the BPPD service area. Under this scenario, no LAFCo action would be required to enter into a service contract and the District remains intact. In California, there are three remaining Police Protection Districts, BPPD, the Fig Garden Police Protection District, and

the Orange Cove Police. These two other districts, both located in Fresno County, contract with the Fresno County Sheriff's Office for enhanced police protection. The Board of Commissioners for these two districts continue to meet and the district themselves continue to operate.

BPPD could explore the option of contracting for service as a way for the District to better control costs and provide for improved economies of scale. Administrative functions such as Human Resources and payroll could be provided by the contracting agency and would no longer need to be provided by the District. Contracting with a public safety agency could also allow greater access to additional police resources and services for the Broadmoor community. While the scope of this special study does not include the fiscal analysis for contracting for services, if contracting is pursued, the District should analyze if there would be the potential for reducing or eliminating the special parcel tax.

#### *Dissolution*

BPPD could also be dissolved, either through a petition from registered voters or property owners residing in the District, a resolution from the BPPD Commission or another affected agency, or by LAFCo. This would require a LAFCo process and in most cases, would be subject to a protest proceeding. If the District was dissolved and Broadmoor remained unincorporated, police services would be provided by the San Mateo County Sheriff's Office, similar to other unincorporated areas in the County. To pay for remaining legacy costs for the District, such as pension liability, the County of San Mateo could use the property tax and supplement property tax revenue that the District currently receives. In this case, revenue would still be collected to pay for legacy costs associated with BPPD even though the District would no longer be providing services.

#### **Section 6: Written Public Comment**

LAFCo staff received written public comment letters from Broadmoor residents. The written comments did not necessitate changes to the Special Study and are available in Appendix C.

**Appendix A. Broadmoor Police Protection District Fact Sheet**

~~Michael P. Connolly~~~~John Duncan~~, [Interim Chief of Police](#)~~Acting Chief of Police~~

Broadmoor Police Protection District

388 88th Street

Daly City, CA 94015-1717

(650) 755-3840

*Date of Formed:* December 21, 1948

*Commissioners:* Three-member board of commissioners elected to four-year terms.

*Membership and Term Expiration Date:* James Kucharszky (December 2022), Ralph Hutchens (December 2022), and Marie Brizuela, (December 2024)

*Compensation:* No compensation to Commissioners

*Public Meetings:* The Commission meets the second Tuesday of every month at 7:00 pm at Broadmoor Police Protection District headquarters.

*Services Provided:* Police Protection

*Area Served:* 0.55 square miles

*Population:* Approximately ~~4,411~~[7,206](#)

*Number of Personnel:* ~~98~~ full-time sworn officers, including a Chief of Police, 6 per-diem officers, which include a training manager lieutenant and investigations sergeant (per-diem officers can work only 960 hours per year), 7 volunteers, and one administrative staff member.

*Sphere of Influence:* Zero (Dissolution)

*Budget:* See the Broadmoor Police Protection District website page (<https://www.broadmoorpolice.com/>)



Circulation Final Special Study-- Broadmoor Police Protection District  
~~1/11/15/2023~~

**Appendix B. References**

Broadmoor Police Projection District FY 2022-23 Financial Information January 10, 2023.

City Colma Police Department Budget and Calls for Service

City of Daly City Police Department Budget and Calls for Service

Melville, Mike (2022) Police Chief, Broadmoor Police Protection District. Personal Communication, Special Study Request for Information and Administrative Draft MSR response letters

San Mateo County Sheriff's Office and County Service Area 1 Budget and Calls for Service

San Mateo LAFCo "North County Cities and Special District Municipal Service Review and Sphere of Influence Study" September 16, 2015

**Appendix C. Written Public Comment from Broadmoor residents**

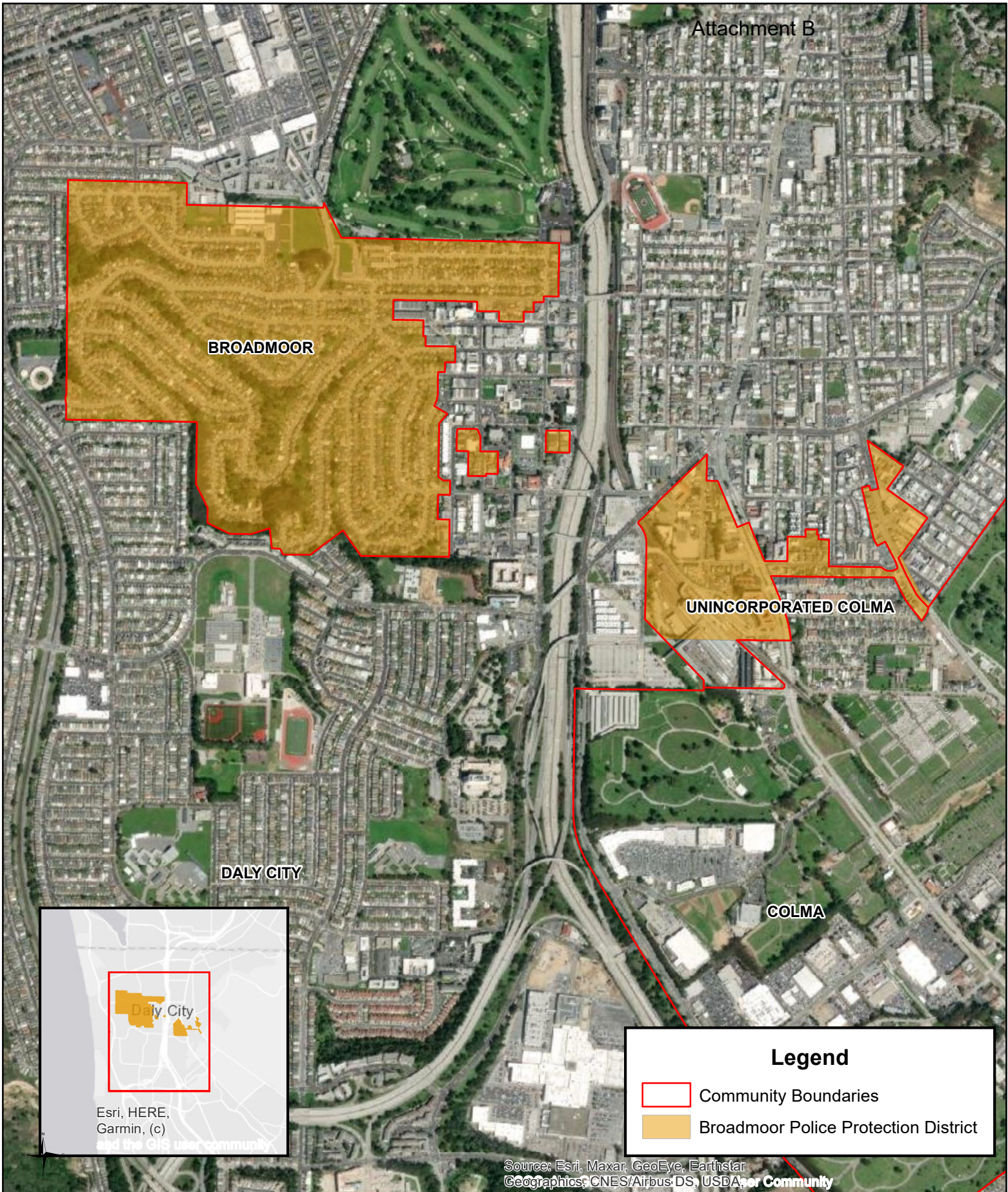
1. Comment letter from Dave Smith, former President of Broadmoor Police Protection Commission, dated 1/4/2023 (includes add-on dated 2/21/2023)
2. Comment letter from Marty Hackett dated 2/10/2023
3. Comment letter from Ray Martinez dated 2/16/2023
4. Comment letter from Eliana Lima dated 2/16/2023
5. Comment Letter from Andrea Hall dated 2/20/2023 (including email correspondence between Ms. Hall and BPPD)
6. Comment letter from Carolyn Shaw dated 2/26/2023

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BROADMOOR

UNINCORPORATED COLMA



DALY CITY

COLMA



Esri, HERE, Garmin, (c) and the GIS user community

**Legend**

-  Community Boundaries
-  Broadmoor Police Protection District

Source: Esri, Maxar, GeoEye, Earthstar Geographics, CNES/Airbus/DS, USDA, and the GIS user community

# Broadmoor Police Protection District

Letter	Date received	Respondent	Comment	LAFCO response
#1	2/10/2023	Marty Hackett	Concern over lack of traffic enforcement in Broadmoor by BPPD.	Comments noted. These comments do not require changes or edits to the MSR.
#2	2/16/2023	Ray Martinez	Likes the responsiveness of the police department. Concerned about the lack of transparency and the Board not having residents' best interest in managing the police force.  He had a question regarding how to implement change at the District, such as contracting for service.	Comments noted. These comments do not require changes or edits to the MSR.  Executive Officer responded to Mr. Martinez on 2/17/2023 regarding contracting for service for BPPD.
#3	2/16/2023	Eliana Lima	Preference to keep Broadmoor Police Department.	Comments noted. These comments do not require changes or edits to the MSR.
#4	2/20/2023	Andrea Hall	LAFCO must take steps to dissolve and replace BPPD. Concerns over BPPD budget, transparency and accountability.  Additional concerns about record keeping and compliance with the law during a Public Records Act request.	Comments noted. These comments do not require changes or edits to the MSR.
#5	2/21/2023	Dave Smith	Recommendation to explore cost-saving measures leaves a lot of questions about the quality of future services and Broadmoor's additional parcel tax.	Comments noted. These comments do not require changes or edits to the MSR.

			<p>Recommendations regarding transparency and accountability seems reasonable, but the work required could have budget implications.</p> <p>Supportive of the status quo governance option.</p>	
#6	2/22/2023	Christine Taliva'a-Aguerre and John Aguerre	<p>Hope that with the implementation of the recommendations in the Special Study will allow BPPD to continue to serve the community. They do not wish to annex to Daly City.</p>	<p>Comments noted. These comments do not require changes or edits to the MSR.</p>
#7	2/26/2023	Carolyn Shaw	<p>Concerns over budgetary shortfalls, lack of payroll/overtime oversight and the agency's financial liability that Broadmoor residents may be liable for. Preference to Daly City to provide police protection services.</p>	<p>Comments noted. These comments do not require changes or edits to the MSR.</p>
#8	3/2/2023	Michael Connolly, BPPD Chief of Police	<p>Many recommendations in the draft report will be adopted as feasible. BPPD is working with Supervisor Canepa to bridge some fiscal gaps and develop fiscal framework.</p>	<p>Comments noted. These comments do not require changes or edits to the MSR.</p>

**From:** [Marty Hackett](#)  
**To:** [Rob Bartoli](#)  
**Subject:** Broadmoor police  
**Date:** Friday, February 10, 2023 9:57:10 AM

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Mr. Bartoli,

I am writing in response to the Broadmoor Village Grapevine newsletter. I have been a resident of Broadmoor village for thirty years. I am glad to be able to voice my concerns. I remember years ago seeing the police patrolling on a regular basis. For a long time now I don't seem to see much of them. My main concern is the lack of traffic enforcement. I live on Sweetwood Dr. and the intersection down on Washington is very dangerous. Due to the offset stop sign up aways on Washington you have to depend on people making a full stop coming the other way to turn safely. Too many people either make half stops or barrel up there and it is a crapshoot what to expect. If a car were to monitor this and other areas especially on Washington people would see that and this would be much safer. One day I actually saw a car there as I was walking and spoke to the officer. He pulled someone over while I was there. Saw him stopping someone later. Never saw him again or anyone else doing this. I have spoken to police a few times about this and have been told this. "I will come around tomorrow." I will speak to my guys." " The chief needs to set up a task force for this." Really? To their credit I have seen them respond to serious issues but not this. Along with the troubling news of some of those in charge I am losing confidence in them. What does it take to go around the area every couple of hours to patrol or sit on an intersection and hand out a few tickets? Since we pay for them I think they could do better.

Concerned resident.

**From:** [ray martinez](#)  
**To:** [Rob Bartoli](#)  
**Subject:** LAFCo BPPD report  
**Date:** Thursday, February 16, 2023 3:13:42 PM

---

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Hello,

I found your report very enlightening. I had heard comments in the past about the Broadmoor Police department, but without an official source I was not well informed. I find the reports recommendations reasonable. I am leaning towards contracting with another agency for services without reorganization. I do like that this police department actually responds to calls compared to the other departments in this county and San Francisco county. What bothers me is the lack of transparency, and the idea that our police board does not seem to put our interest first in managing the police department. It was disappointing to see Chief Connolly get away with a slap on the wrist.

When I looked at the link to the Broadmoor Police Facebook page I saw that Ryan McMahn was hired by the Broadmoor Police department. McMahn was terminated by Vallejo after two fatal shootings and a \$5 million dollar law suit settlement.

Who has the authority to implement changes in this case, and what would that procedure look like?

Thank you,

Ray Martinez

651 MacArthur Dr.

Broadmoor, CA

415-810-9391

**From:** [Elaina Lima](#)  
**To:** [Rob Bartoli](#)  
**Subject:** Broadmoor Police  
**Date:** Thursday, February 16, 2023 9:14:25 PM

---

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Hello,

Thank you for your presentation regarding LAFCo last month.

As a resident of Broadmoor Vlg. We would very much like to keep the Broadmoor Police Dept.

Regards,

Elaina Lima



**From:** [Hall, Andrea M.](#)  
**To:** [Rob Bartoli](#)  
**Subject:** RE: San Mateo LAFCo Study on Broadmoor Police Protection District  
**Date:** Monday, February 20, 2023 4:33:42 PM  
**Attachments:** [image001.png](#)  
[2023.02.20 LAFCo Letter.pdf](#)

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Hi Rob,

Attached please find my public comments on the LAFCo report. Thank you for your help.



Andrea M. Hall

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[andrea.hall@dentons.com](mailto:andrea.hall@dentons.com)  
[Bio](#) | [Website](#)

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**From:** Rob Bartoli <[RBartoli@smcgov.org](mailto:RBartoli@smcgov.org)>  
**Sent:** Friday, January 27, 2023 12:45 PM  
**To:** Hall, Andrea M. <[andrea.hall@dentons.com](mailto:andrea.hall@dentons.com)>  
**Subject:** RE: San Mateo LAFCo Study on Broadmoor Police Protection District

**[WARNING: EXTERNAL SENDER]**

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Hi Andrea,

Not a problem. We are asking for comments on the report by Feb. 22, 2023.

Thank you,

Rob

Rob Bartoli  
Executive Officer  
San Mateo LAFCo  
455 County Center, 2nd Floor  
Redwood City, CA 94063  
Direct Tel: (650) 363-4224  
Email: [rbartoli@smcgov.org](mailto:rbartoli@smcgov.org)

---

**From:** Hall, Andrea M. <[andrea.hall@dentons.com](mailto:andrea.hall@dentons.com)>  
**Sent:** Friday, January 27, 2023 12:32 PM  
**To:** Rob Bartoli <[RBartoli@smcgov.org](mailto:RBartoli@smcgov.org)>  
**Subject:** RE: San Mateo LAFCo Study on Broadmoor Police Protection District

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Hi Rob,

Can you remind me of the deadline for submitting written comments on the Broadmoor study?  
Sorry I've been traveling for work this week and time has gotten away from me.



Andrea M. Hall

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**From:** Rob Bartoli <[RBartoli@smcgov.org](mailto:RBartoli@smcgov.org)>  
**Sent:** Tuesday, January 17, 2023 1:16 PM  
**To:** Hall, Andrea M. <[andrea.hall@dentons.com](mailto:andrea.hall@dentons.com)>  
**Subject:** RE: San Mateo LAFCo Study on Broadmoor Police Protection District

**[WARNING: EXTERNAL SENDER]**

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Hi Andrea,

The latest version of the LAFCo staff report and special study can be found here:  
<https://www.smcgov.org/lafco/event/regular-lafco-meeting-january-18-2023>

I look forward to meeting you in person as well.

Thank you,

Rob

Rob Bartoli  
Executive Officer  
San Mateo LAFCo  
455 County Center, 2nd Floor  
Redwood City, CA 94063  
Direct Tel: (650) 363-4224  
Email: [rbartoli@smcgov.org](mailto:rbartoli@smcgov.org)

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**From:** Hall, Andrea M. <[andrea.hall@dentons.com](mailto:andrea.hall@dentons.com)>  
**Sent:** Tuesday, January 17, 2023 11:56 AM  
**To:** Rob Bartoli <[RBartoli@smcgov.org](mailto:RBartoli@smcgov.org)>  
**Subject:** RE: San Mateo LAFCo Study on Broadmoor Police Protection District

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Hi Rob,

I just want to let you know that I will be at the Broadmoor Property Owners' meeting on Thursday evening. I will bring 40 printed copies of the LAFCo report because I see the report was recently removed from the BPPD's website. I'm sure it will be a mess with the old-time residents going on about how Big-Spreadsheet is conspiring to take away their police department and all of their nostalgia for the good days before racist CCRs were outlawed. Nevertheless, I thank you for seeing this through and attending to attempt to explain LAFCo's findings. Looking forward to meeting you in person.

Best,

Andrea



Andrea M. Hall

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**From:** Rob Bartoli <[RBartoli@smcgov.org](mailto:RBartoli@smcgov.org)>

**Sent:** Thursday, November 10, 2022 3:38 PM

**To:** Hall, Andrea M. <[andrea.hall@dentons.com](mailto:andrea.hall@dentons.com)>

**Subject:** San Mateo LAFCo Study on Broadmoor Police Protection District

**[WARNING: EXTERNAL SENDER]**

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Hi Andrea,

I hope you are doing well.

As I had mentioned during the public member interviews, LAFCo was in the process of undertaking a special study on the Broadmoor Police Protection District. The Draft Special Study has now been published (see attached) and will be discussed at the LAFCo meeting next Wednesday.

Thank you,

Rob

Rob Bartoli  
Executive Officer  
San Mateo LAFCo  
455 County Center, 2nd Floor

Redwood City, CA 94063  
Direct Tel: (650) 363-1857  
Email: [rbartoli@smcgov.org](mailto:rbartoli@smcgov.org)

February 20, 2023

**Via Email (rbartoli@smcgov.org)**

Rob Bartoli  
Executive Officer  
San Mateo LAFCo  
455 County Center, 2nd Floor  
Redwood City, CA 94063

Re: Public Comment Re: LAFCo Special Study of Broadmoor Police District

Dear Mr. Bartoli:

LAFCo must take steps to dissolve and replace the Broadmoor Police Protection District. The BPPD is a dangerous anachronism. It cannot afford to patrol half a square mile while complying with state regulations on police and paying insurance premiums. While the economics of the BPPD may have made sense 75 years ago when the area was more sparsely-populated and middle class, they no longer make any fiscal sense when servicing a mortgage on a single-family house in Broadmoor costs around \$6,000 per month. Paying for adequate administration and oversight as well as patrol services has been impossible for decades now.

Rather than facing this reality and attempting to provide services more sustainably to Broadmoor by pairing with neighboring agencies, BPPD has doubled down on its inefficiency and incompetence. It attacks the integrity of anyone who questions its sustainability. It cries it has no money (even to comply with the law) as its employees embezzle millions of dollars from the state.

BPPD claims LAFCo's report presents an incomplete picture is yet another farcical attempt to distract from its own incompetence and corruption. BPPD claims that the LAFCo report did not consider response times or the crime rate. However, they do not present any evidence to support their claims that their response times or major crime rates are lower than comparable areas. My lived experience does not show that our crime rates are any lower than elsewhere. In the last two years, on my block alone, a resident was pistol-whipped and shots were fired. At least three catalytic converters were stolen, and my neighbor's home was burglarized. Elsewhere in Broadmoor, a woman was paralyzed by a stray bullet. Nothing indicates Broadmoor is any safer than the surrounding areas.

Indeed, given its history of deception, any numbers promulgated by the BPPD should be viewed with skepticism and distrust. Last December, its attorney, Paul M. Davis, whom it pays \$5475 per month, admitted that they have no document retention policies and make no effort to index records related to their encounters with the public. (See Exhibit C.) He resisted the notion that the BPPD were required to keep records and supply them on demand to members of the public at all.

Rather than providing me the records as requested, he unilaterally scheduled a time during my work hours (Ex. D.) and accused me of being “angry” and making the request based on personal animus. He called my requests “nonsense.” (Ex. C.) As I explained to him, any member of the public is allowed to request records for any reason. *Id.*

In response, he claimed my request that the BPPD determine how many traffic citations it had written was “inane.” *Id.* He alleged budgetary constraints prevented the BPPD from complying with the PRA. The BPPD is indisputably required to comply with the PRA by providing records to members of the public upon request for any reason. **If the BPPD cannot comply with California laws regulating police agencies, then it should not be allowed to operate.** How can the BPPD supply reliable numbers regarding their policing when they have admitted they have no idea what or how many records of even parking tickets they retain? It makes no sense.<sup>1</sup>

In sum, I appreciate that LAFCo has reexamined the BPPD and shown it is in a precarious financial position because of its history of mismanagement. However, its unrepentant incompetence has exhausted my patience. It is time to act to replace the BPPD with a modern police force that will comply with the laws and respect the community it serves.

Sincerely,



Andrea M. Hall

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<sup>1</sup> The BPPD's parking tickets should be extremely easy to index and compile because Vehicle Code section 40202(c) requires the BPPD maintain the tickets. Destroying or losing said tickets is a misdemeanor.

# **Exhibit A**



December 19, 2022

**Via Email (pmd@davislawoffice.com)**

Broadmoor Police Protection District  
c/o Paul M. Davis, Esq.  
1 Blackfield Dr., Suite 193  
Tiburon, CA 94920-2053

Re: Public Records Act Request Regarding Enforcement of San Mateo County Ordinance sections  
7.28.030 and 7.28.190

Dear Mr. Davis:

I write to respond to your correspondence of December 13, 2022. First, I cannot come to the department to review records myself in person on Wednesday, December 21, at 1 p.m. because of professional obligations. Consequently, I must continue to insist that the Broadmoor Police Protection District (“BPPD”) meet its obligations under the Public Records Act by making its records “open to inspection **at all times** during the office hours of. . . [the] local agency.” Gov’t Code § 7922.525 (emphasis added.) Alternatively, BPPD may provide me with copies after reviewing its own records to determine which responsive records are nonconfidential, even though the deadline to respond to my request passed more than a week ago and the BPPD requested no extension. Gov’t Code § 7922.535. I reiterate that I would prefer electronic copies of those records and an estimate of the costs of preparing copies before they are provided to me.

Second, you claim that responding to such requests is “nonsense” and “inane.” You further argue that “[n]o public entity will hire expensive staff to accomplish what [I] want,” and that I do not “want [my] tax dollars wasted on that.” I must disagree. Lack of staffing or funding is no excuse for the BPPD’s failure to comply with the PRA. *State Bd. of Equalization v. Superior Ct.*, 10 Cal. App. 4th 1177, 1190 (1992)(“To the extent the Board complains of staff inconvenience and expense, we are given no reason to reject the trial court’s finding that the burden is sufficiently alleviated by retaining outside counsel with expertise in these matters to perform the task.”) At the very least, it must articulate specifically how and why its staffing is insufficient to respond to the request. A conclusory claim that responding is a waste of taxpayer dollars will not do. *Becerra v. Superior Ct.*, 44 Cal. App. 5th 897, 930 (2020) (To determine whether an agency has complied with the PRA, courts “may consider certain estimates that quantify the burden and cost of production” “based on solid foundations.” A statement “lacking in meaningful detail. . . fell short of demonstrating that public fiscal and administrative concerns over the expense and inconvenience of responding to real parties in interest’s records request.”)

The PRA tolerates some burden on public agencies and waste of taxpayer resources because the Act serves an important goal: fostering transparency and enhancing trust in government. *Riskin v. Downtown*

*Los Angeles Prop. Owners Ass'n*, 76 Cal. App. 5th 438, 444 (2022) (“Rooted in the CPRA and implicit in the democratic process is the notion government should be accountable for its actions, and in order to verify accountability, individuals must have access to government files.”)

The California Supreme Court has found this policy especially salient when the subject is law enforcement: “In order to maintain trust in its police department, the public must be kept fully informed of the activities of its peace officers.” *Commission on Peace Officer Standards & Training v. Superior Court*, 42 Cal.4th 278, 297 (2007) “Given the extraordinary authority with which they are entrusted, the need for transparency, accountability and public access to information is particularly acute when the information sought involves the conduct of police officers.” *Pasadena Police Officers Assn. v. Superior Ct.*, 240 Cal. App. 4th 268, 283 (2015). The state’s Supreme Court has observed:

The public’s legitimate interest in the identity and activities of peace officers is even greater than its interest in those of the average public servant. ‘Law enforcement officers carry upon their shoulders the cloak of authority to enforce the laws of the state. . . . ‘It is indisputable that law enforcement is a primary function of local government and that the public has a far greater interest in the qualifications and conduct of law enforcement officers, even at, and perhaps especially at, an “on the street” level than in the qualifications and conduct of other comparably low-ranking government employees performing more proprietary functions. The abuse of a patrolman’s office can have great potential for social harm. . . .’”

*Commission on Police Officer Standards*, 42 Cal.4th at 297-298.

This brings me to my third point. Although I requested that your letter explain in detail the basis for withholding records, you raise just one exemption in your letter. You claim Penal Codes sections 832.5 and 832.7 (the “Pitchess Statutes”) prevent the disclosure of any personnel records of any peace officer. You do not explain why the records requested are subject to the Pitchess statutes, nor what efforts the BPPD made to identify such records. I must disagree that those sections allow BPPD to refuse to disclose records it has not reviewed and “ha[s] no idea how many” such records it possesses. the Pitchess statutes protect only personal, medical, or benefit information and “[c]omplaints, or investigations of complaints.” Penal Code § 832.8. *See also Pasadena Police Officers*, 240 Cal. App. 4th at 289 (“Police officer personnel records include only the type of information specified in Penal Code section 832.8. (citation omitted.) Only records generated in connection with a citizen complaint, or administrative appraisal or discipline, are protected.”)

The definition in section 832.8 does not extend to employee names, job titles, and salaries; pension amounts; and employment and severance agreements. *Int’l Fed’n of Pro. & Tech. Engineers, Loc. 21, AFL-CIO v. Superior Ct.*, 42 Cal. 4th 319, 346 (2007)(“The term ‘records relating’ to the kinds of information specified in Penal Code section 832.8 is more reasonably understood as a reference to records that actually reflect the enumerated items. Records of salary expenditures do not reflect any of the items enumerated in the statute. Thus, Penal Code sections 832.7 and 832.8 do not mandate that peace officer salary information be excluded from disclosure under the Act.”)

It also does not extend to statements without “consequence for [an officer’s] duties, tenure, compensation, or benefits” or statements not in response to a citizen complaint. *Essick v. Cnty. of Sonoma*, 81 Cal. App. 5th 941, 953 (2022); *Pasadena Police Officers*, 240 Cal. App. 4th at 289 (“other portions of the Report, including the CID investigation, which do not constitute or relate to employee appraisal, are not” exempt from disclosure.)

Further, Penal Code section 832.7(b)(1)(C) requires public disclosure of records “relating to an incident in which a sustained finding was made by any law enforcement agency or oversight agency of dishonesty by a peace officer or custodial officer directly relating to the reporting, investigation, or prosecution of a crime, or directly relating to the reporting of, or investigation of misconduct by, another peace officer or custodial officer, including, but not limited to, any sustained finding of perjury, false statements, filing false reports, destruction, falsifying, or concealing of evidence.” Your letter simply states that the Pitchess Statutes apply, even though you concede you have made no effort to review the records to determine their number or contents. That is not enough. *Becerra*, 44 Cal. App. 5th at 932 (“the nature and scope of responsive records [under the Pitchess Statutes] in the Department’s possession are relatively unknown to litigants and the courts, and the burden of making such records available for inspection must, at this juncture, be established through expert testimony, or at the very least, with a more thorough showing that substantiates the Department’s burden.”)

The case law cited above would provide the San Mateo County Superior Court ample basis on which to order the BPPD to comply with the PRA by reviewing the records it possesses and producing them with reasonable redactions.

Sincerely,



Andrea M. Hall

# **Exhibit B**

SEATTLE  
(206) 497-1188  
WASHINGTON, DC  
(202) 241-1316  
SAN MATEO  
(650) 349-0700

**PAUL M. DAVIS**

ATTORNEY AT LAW

1 BLACKFIELD DRIVE

SUITE 193

TIBURON, CALIFORNIA 94920-2053

TELEPHONE: (415) 884-2555

PAUL M. DAVIS

ALSO ADMITTED IN THE  
DISTRICT OF COLUMBIA  
AND THE  
STATE OF WASHINGTON

December 13, 2022

BY EMAIL ONLY  
andreameghanhall@gmail.com

Andrea Hall  
1843 Sweetwood Drive  
Broadmoor Vlg., California 94015

In re: Further Response to Public Records  
Request to Broadmoor Police

Dear Ms. Hall:

This will be my final response to you. I have wasted more than enough time and tax dollars on this.

The Broadmoor Police Department has fully responded to your request and you are scheduled to inspect the disclosable records on December 21, 2022, at 1:00 p.m. at the police department.

No further responses or correspondence regarding this matter will be forthcoming, thus any further emails or correspondence from you regarding this matter will be ignored and any allegations by you shall be deemed denied.

Sincerely,

LAW OFFICES OF PAUL M. DAVIS

*Paul M. Davis* (e-signature)

Paul M. Davis  
District Counsel

cc: John F. Duncan (ACOP)  
Police Commission

# **Exhibit C**

---

[WARNING: EXTERNAL SENDER]

---

Begin forwarded message:

**From:** Andrea Hall <andreameghanhall@gmail.com>  
**Date:** December 13, 2022 at 4:00:30 PM PST  
**To:** Davis Law Offices <pmd@davislawoffice.com>  
**Cc:** Commissioner James Kucharszky <jkucharszky@pd.broadmoor.ca.us>, "Cmdr. John Duncan" <jduncan@pd.broadmoor.ca.us>  
**Subject:** Re: Emailing: Andrea Hall 003.pdf

Mr. Davis,

As I have explained to you several times, your characterization of my demand that the Broadmoor Police comply with the requirements of the Public Records Act as the product of some "angry" personal vendetta against the police is insulting. It minimizes the goals of the Act, which makes "access to information concerning the conduct of the people's business" "a fundamental and necessary right of every person in this state." Government Code § 6250. This is hardly "nonsense," and my reasons for making my request are irrelevant to BPPD's duty to comply with the request. *Marylander v. Superior Ct.*, 81 Cal. App. 4th 1119, 1125 (2000) ("all public records may be examined by any member of the public, often the press, but conceivably any person with no greater interest than idle curiosity.")

Further, an unsubstantiated, unquantified claim of burden is no excuse for failing to respond to my request. Records requests, however, inevitably impose some burden on government agencies." *California First Amend. Coal. v. Superior Ct.*, 67 Cal. App. 4th 159, 166 (1998) ("CPRA requests invariably impose some burden on public agencies.") Agencies are obliged to disclose all records they can locate "with reasonable effort." *Id.* A request is "overbroad and unduly burdensome" if it "requires an agency to search an enormous volume of data for a 'needle in the haystack' or, conversely, a request which compels the production of a huge volume of material may be objectionable as unduly burdensome." *Id.* Do you maintain that BPPD must search "an enormous volume of data" or produce "a huge volume of material?" Or do you simply contend that BPPD has failed to allocate the resources necessary to comply with the PRA? Please clarify.

Best,  
Andrea

On Dec 13, 2022, at 3:27 PM, Davis Law Offices <pmd@davislawoffice.com> wrote:

Hello Ms. Hall,

Let me be clear. I am not going to waste your time and my time parsing nonsense. What I told you was there could be thousands of documents. I have no idea how many documents there are. If you

want to inspect the documents we will make them available for you to inspect. But, I have spent more than enough of my time on this and I'm reasonably certain you have spent more than enough of your time on this as well. I see nothing fruitful that will come by spending more time on this.

You now expect taxpayers to hire staff to determine how many documents there are. That request is inane.

The staff at Broadmoor, like all public agencies, is funded by tax dollars. No public entity will hire expensive staff to accomplish what you want, and I really don't think you want your tax dollars wasted on that. We comply with the Public Records Act with the staffing and resources available to us.

Finally, while I have no idea why you are as angry as you are, I once again offer to discuss with you anything that might have happened between you and the Broadmoor Police Department that might have caused you to be upset and I will attempt to rectify that situation as best I can; I invite your dialogue in that regard.

Thank you for giving me the opportunity to assist you.

Paul M. Davis  
District Counsel

----- Original Message -----

**From:** [Andrea Hall](#)

**To:** [Davis Law Offices](#)

**Cc:** [Commissioner James Kucharszky](#) ; [Cmdr. John Duncan](#)

**Sent:** Tuesday, December 13, 2022 3:15 PM

**Subject:** Re: Emailing: Andrea Hall 003.pdf

Mr. Davis,

This response is cynical and disingenuous. On our phone call, you told me there were hundreds of thousands of records and it would be a "monumental undertaking" for the department to respond to my request. That was the chief reason you cited for not responding to my request and now you appear to be disavowing it.

Given that you cannot even identify the number of records that are responsive to my request, it appears neither you nor the BPPD have made a good faith attempt to comply with my request at all. It's disturbing to see that those tasked with enforcing the laws in Broadmoor have so little respect for the laws regulating them.

Best,  
Andre



On Dec 13, 2022, at 3:10 PM, Davis Law Offices  
<pmd@davislawoffice.com> wrote:

Good afternoon Ms. Hall,

There are not hundreds of thousands of documents. You must have misunderstood something. I don't know precisely how many documents might be involved, but you have asked for records dating back to 2015, so the amount of records could be voluminous. Once again, I do not know. The records will not be pulled until you arrive.

You can take as much time as you need so long as there is adequate staffing. If you cannot complete your inspection on December 21 you may indeed return to complete it.

When you arrive simply identify yourself to the records clerk at the front desk and she will guide you through the process.

Thank you.

Paul M. Davis

----- Original Message -----

**From:** [Andrea Hall](#)

**To:** [Davis Law Offices](#)

**Cc:** [Commissioner James Kucharszky](#) ; [Davis Law Offices](#) ; [Cmdr. John Duncan](#)

**Sent:** Tuesday, December 13, 2022 3:03 PM

**Subject:** Re: Emailing: Andrea Hall 003.pdf

Hi Mr. Davis,

Thank you for your response. Again, I will address the supposed exemptions cited in your prior letter more fully when time permits.

Approximately how long will I have to review the hundreds of thousands of responsive records you told me the department maintains? Will I be able to return to examine additional records? Who should I ask to see on December 21? Thank you.

Andrea

On Dec 13, 2022, at 2:50 PM, Davis Law Offices  
<[pmd@davislawoffice.com](mailto:pmd@davislawoffice.com)> wrote:

Please see attached.

---

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Hi Mr. Davis,

Thank you for your response. Again, I will address the supposed exemptions cited in your prior letter more fully when time permits.

Approximately how long will I have to review the hundreds of thousands of responsive records you told me the department maintains? Will I be able to return to examine additional records? Who should I ask to see on December 21? Thank you.

Andrea

> On Dec 13, 2022, at 2:50 PM, Davis Law Offices  
<[pmd@davislawoffice.com](mailto:pmd@davislawoffice.com)> wrote:

>

>

> Please see attached.

# **Exhibit D**

SEATTLE  
(206) 497-1188  
WASHINGTON, DC  
(202) 241-1316  
SAN MATEO  
(650) 349-0700

**PAUL M. DAVIS**

ATTORNEY AT LAW

1 BLACKFIELD DRIVE

SUITE 193

TIBURON, CALIFORNIA 94920-2053

TELEPHONE: (415) 884-2555

PAUL M. DAVIS

ALSO ADMITTED IN THE  
DISTRICT OF COLUMBIA  
AND THE  
STATE OF WASHINGTON

December 13, 2022

BY EMAIL ONLY  
andreameghanhall@gmail.com

Andrea Hall  
1843 Sweetwood Drive  
Broadmoor Vlg., California 94015

In re: Further Response to Public Records  
Request to Broadmoor Police

Dear Ms. Hall:

This will serve to document in part our telephone conference of this date in which you expressed to me your concerns relating to the Broadmoor Police Department's initial response to your request to inspect public records is concerned.

This letter shall respond *ad seriatim* to your letter of November 29, 2022, which I received from you yesterday.

1. Arrangements will be made to allow you to come to the records division of the police department to inspect, under supervision, copies of parking citations that have been issued for the timeframe you requested. Because some of those records might contain confidential information, you will not be provided with unredacted copies nor will you be permitted to make notes from them.

2. Arrangements will be made to allow you to come to the records division of the police department to inspect, under supervision, copies of parking citations that have been issued for the timeframe you specified. Because some of those records might contain confidential information, you will not be provided with unredacted copies nor will you be permitted to make notes from them.

3. Personnel records of peace officers are not public records open for public inspection because such records are by statute confidential. (Penal Code §§832.5 and 832.7) Such records cannot be made available for your inspection.

December 13, 2022

---

4. The police department does not maintain an index or catalog that would provide any method to search for the information you are requesting.

5. Personnel records of peace officers are not public records open for public inspection because such records are by statute confidential. (Penal Code §§832.5 and 832.7) Such records cannot be made available for your inspection.

6. Personnel records of peace officers are not public records open for public inspection because such records are by statute confidential. (Penal Code §§832.5 and 832.7) Such records cannot be made available for your inspection.

Please note that the exemptions from public disclosure cited above are merely illustrative, not exhaustive. You might also want to review Government Code §§6253.9(g), 6254(f), 6254(p)(2) and other statutes that exempt records of public agencies, particularly criminal justice agencies, from public inspection.

Once again, if you are experiencing any issue that you feel is not being handled properly or adequately by any member of the Broadmoor Police Department I encourage you to bring that issue to the attention of the Chief of Police and/or the Police Commission. The duly elected Police Commission is deeply concerned about the quality of life in, and residents of, Broadmoor and they take very seriously their policy-making role in that regard.

Thank you for the opportunity to respond to your public records request.

Sincerely,

LAW OFFICES OF PAUL M. DAVIS

*Paul M. Davis* (e-signature)

Paul M. Davis  
District Counsel

cc: John F. Duncan (ACOP)  
Police Commission

# **Exhibit E**

December 10, 2022

**Via Email (pmd@davislawoffice.com)**

Broadmoor Police Protection District  
c/o Paul M. Davis, Esq.  
1 Blackfield Dr., Suite 193  
Tiburon, CA 94920-2053

Re: Public Records Act Request Regarding Enforcement of San Mateo County Ordinance sections 7.28.030 and 7.28.190

Dear Mr. Davis:

I am in receipt of your December 6, 2022 reply to my request for public records dated November 29, 2022. Not only have you misdated my request, but your letter fundamentally mischaracterizes the nature and motivation of my request, the purpose of California's Public Records Act ("PRA"), and the duties it imposes on public agencies. I must continue to insist that the Broadmoor Police Protection District ("BPPD") produce the records I requested on November 29.

First, your letter states only that the BPPD has no responsive records. Government Code section 6253.1 imposes on the BPPD a duty to respond to requests for disclosure of the information in public records. The PRA's "identification requirement may not be used by a government agency as a method of withholding records." *Bd. of Equalization v. Superior Ct.*, 10 Cal. App. 4th 1177, 1192 (1992). "[T]he requirement of clarity [for PRA requests] must be tempered by the reality that a requester, having no access to agency files, may be unable to precisely identify the documents sought." *California First Amend. Coal. v. Superior Ct.*, 67 Cal. App. 4th 159, 165-66 (1998). Rather, "part of the responsibility for identifying records [lies] with the agency itself." *Bd. of Equalization*, 10 Cal. App. 4th at 1192.

Thus, the BPPD cannot just allege it has no responsive records. Its duty to respond "includ[es] assisting the requester in formulating reasonable requests, because of the [BPPD's] superior knowledge about the contents of its records." *Cmty. Youth Athletic Ctr. v. City of Nat'l City*, 220 Cal. App. 4th 1385, 1417 (2013). This might include providing an index of records that are in the BPPD's custody, possession, or control. *Bd. of Equalization*, 10 Cal. App. 4th at 1192-93. However, "[c]onclusory or boilerplate assertions" of the nonexistence of the requested records "are not sufficient." *ACLU of N. California v. Superior Ct.*, 202 Cal. App. 4th 55, 83 (2011).

Second, contrary to your assertions, my request does not "appear[ ] to relate to parking violations in" Broadmoor. Rather, my November 29, 2022 letter explicitly states twice that I am making this request, because "upon information and belief, the Broadmoor Police Protection District has a pattern or practice of citing violations of San Mateo County Ordinance sections 7.28.030 and 7.28.190 disparately based on

the alleged violator's racial identity." I am not concerned about parking violations *per se*. I am concerned that the BPPD is citing only a portion of those parking violations, based on racial animus. My concerns arise from my experiences as a resident of Broadmoor and as an attorney committed to providing equal access to justice to my community. Consequently, I want to examine any written records related to the enforcement of those provisions, the personnel records for Officer Payne, and any citizen complaints related to Officer Payne. Your minimization of my concerns as being about "parking violations" and your suggestion that attending a meeting of the Police Commission can substitute for reviewing and analyzing seven years of public records is insulting.

I must continue to insist the BPPD meet and confer with me to narrow my requests for the following:

1. all records, including but not limited to police reports and citations, related to the enforcement of San Mateo County Ordinance section 7.28.030 since November 28, 2015.
2. all records, including but not limited to police reports and citations, related to the enforcement of San Mateo County Ordinance section 7.28.190 since November 28, 2015.
3. all personnel records for Officer J. Payne;
4. all records related to Officer J. Payne's enforcement of Title 7 of the San Mateo County Code of Ordinances.
5. all records evidencing any citizen complaint filed against Officer J. Payne since November 28, 2015;
6. all records evidencing any action taken as a result of citizen complaints filed against Officer J. Payne since November 28, 2015;

If I do not hear back from you to refine my requests to identify responsive records in the BPPD's possession, custody, or control by December 21, 2022, I will assume the BPPD will not respond and file the attached draft complaint.

I look forward to meeting and conferring with you to refine my request to allow the BPPD to respond. Again, please contact me at 650-278-2912 or [andreameghanhall@gmail.com](mailto:andreameghanhall@gmail.com), pursuant to Government Code section 6253.1. Thank you for your timely attention to this matter.

Sincerely,



Andrea M. Hal

cc: Chief John F. Duncan  
Hon. James Kucharsky



ANDREA M. HALL  
ANDREAMEGHANHALL@GMAIL.COM  
1843 SWEETWOOD DRIVE  
UNINCORPORATED COLMA, CA 94015-2014  
TELEPHONE: 650-278-2912

1 ANDREA M. HALL (SBN 317491)  
andreameghanhall@gmail.com  
2 1843 Sweetwood Drive  
Unincorporated Colma, CA 94015-2014  
3 Telephone: 650-278-2912

4 Attorney pro per  
5  
6  
7

8 SUPERIOR COURT OF THE STATE OF CALIFORNIA  
9 COUNTY OF SAN MATEO  
10

11  
12 Andrea M. Hall,

13 Plaintiff,

14 vs.

15 Broadmoor Police Protection District, and  
DOES 1 through 10, inclusive,

16 Defendants.  
17

No. XXXX

COMPLAINT FOR DECLARATORY AND  
INJUNCTIVE RELIEF AND VERIFIED  
PETITION FOR WRIT OF MANDATE

18 **INTRODUCTION**

19 1. In this suit, a third-generation resident of Broadmoor, an unincorporated area in  
20 San Mateo County, which maintains its own police protection district, seeks to enforce her rights  
21 under Article 1, section 3 of the California Constitution and the state Public Records Act  
22 (“PRA”). In particular, plaintiff seeks records to confirm that the Broadmoor Police Protection  
23 District (“BPPD”) selectively enforces the law based on the alleged violator’s racial identity.

24 2. As a lifelong resident of Broadmoor, plaintiff has watched as BPPD officer  
25 repeatedly harass some of her neighbors, even goading and taunting some into physical fights,  
26 while others walk away without even so much as a warning. In light of her recent experience and  
27 recent news about the department’s hiring practices, plaintiff decided to seek records about the  
28 racial identity of those who are cited and personnel records for one officer who questioned

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TELEPHONE: 650-278-2912

1 plaintiff's qualifications as a lawyer, apparently because she is a woman.

2 3. Rather than allay her concerns about its practices, the BPPD responded that they  
3 maintain no such records. The BPPD refused to meet and confer to refine her requests as the  
4 PRA requires and instead merely maintains that no such records exist.

5 4. The BPPD's refusal to meet and confer has forced plaintiff to file this suit seeking  
6 a declaration that she is entitled to such records under the PRA, an injunction requiring the BPPD  
7 to produce the requested records, and attorney's fees.

### 8 **JURISDICTION AND VENUE**

9 5. This Court has jurisdiction under Government Code section 6258 and Code of  
10 Civil Procedure sections 1060 and 1085.

11 6. Venue is proper in this Court pursuant to Government Code section 6259 Code of  
12 Civil Procedure sections 393 and 394(a).

### 13 **PARTIES**

14 7. Plaintiff Andrea M. Hall is a lifelong resident of Broadmoor in Unincorporated  
15 San Mateo County. Her mother's family has resided in Broadmoor continuously since the  
16 subdivision was constructed in the late 1940s. She is also an attorney whom fellow Broadmoor  
17 residents regularly approach for legal advice about their interactions with the BPPD.

18 8. Defendant Broadmoor Police Protection District is a state police protection district  
19 responsible for enforcing laws in Broadmoor Village in Unincorporated San Mateo County.  
20 BPPD maintains and is the legal custodian of records about their enforcement activities in  
21 Broadmoor. BPPD maintains its primary place of business at 388 88th Street in Daly City. It is a  
22 legal resident of San Mateo County and is amenable to service of process in San Mateo County.

### 23 **FACTUAL ALLEGATIONS**

24 9. BPPD is an agency of the State of California, and as such, is governed by the  
25 public disclosure requirements of Article I, section 3, of the California Constitution and the  
26 CPRA, Cal. Gov't Code section 6250 et seq. Plaintiff does not know which BPPD employee is  
27 responsible for receiving and responding to requests for public records under the California  
28 Public Records Act.

1           10.     On November 29, 2022, plaintiff submitted a written PRA request to the BPPD  
2 seeking the disclosure of six categories of public records. A true and correct copy of that request  
3 is attached hereto as Exhibit 1.

4           11.     By email on December 6, 2022, BPPD's Attorney, Paul M. Davis responded to  
5 plaintiff that no responsive records exist. His letter did not describe the process undertaken to  
6 identify responsive records, nor did it attempt to refine the requests to make them responsive. He  
7 also raised no objections about the requests and has thus waived them. A true and correct copy of  
8 that request is attached hereto as Exhibit 2.

9           12.     By email on December 10, 2022, plaintiff advised Mr. Davis that the BPPD's  
10 response was inappropriate because the PRA's "identification requirement may not be used by a  
11 government agency as a method of withholding records." *Bd. of Equalization v. Superior Ct.*, 10  
12 Cal. App. 4th 1177, 1192 (1992). She further informed him that "part of the responsibility for  
13 identifying records [lies] with the agency itself." *Id.* She also warned that if the department did  
14 not meet and confer she was prepared to file the present complaint. A true and correct copy of  
15 that letter is attached hereto as Exhibit 3.

16           13.     Despite these warnings, BPPD has failed to meet and confer over plaintiff's  
17 requests to refine them to identify responsive documents. It has also produced no records to  
18 disprove that its enforcement of laws in Broadmoor is capricious and influenced by individual  
19 officer's racial animus. Consequently, plaintiff continues to believe BPPD are in possession,  
20 custody, and control of such records, but merely seek to avoid appropriate public scrutiny of the  
21 information they contain. This belief is based on BPPD's response (or lack thereof) and its  
22 employees' pattern and practice of failing to follow state laws on public meetings and pensions.

### **FIRST CAUSE OF ACTION**

24           (Violation of the California Constitution and PRA against BPPD and DOES 1-10)

25           14.     Plaintiff incorporates herein by reference the allegations set forth in paragraphs 1  
26 through 13.

27           15.     The California Constitution, Article I, section 3(b)(1), declares that "[t]he people  
28 have the right of access to information concerning the conduct of the people's business, and,

1 therefore, the meetings of public bodies and the writings of public officials and agencies shall be  
2 open to public scrutiny.”

3 16. The PRA, found at Government Code section 6250 declares that “access to  
4 information concerning the conduct of the people's business is a fundamental and necessary right  
5 of every person in this state.”

6 17. Government Code section 6253.1 imposes on public agencies, such as the BPPD, a  
7 duty to respond to requests for disclosure of the information in public records. The PRA’s  
8 “identification requirement may not be used by a government agency as a method of withholding  
9 records.” *Bd. of Equalization v. Superior Ct.*, 10 Cal. App. 4th 1177, 1192 (1992). “[T]he  
10 requirement of clarity [for PRA requests] must be tempered by the reality that a requester, having  
11 no access to agency files, may be unable to precisely identify the documents sought.” *California*  
12 *First Amend. Coal. v. Superior Ct.*, 67 Cal. App. 4th 159, 165–66 (1998). Rather, “part of the  
13 responsibility for identifying records [lies] with the agency itself.” *Bd. of Equalization*, 10 Cal.  
14 App. 4th at 1192.

15 18. Thus, the BPPD cannot simply allege it has no responsive records. Its duty to  
16 respond “includ[es] assisting the requester in formulating reasonable requests, because of the  
17 [BPPD’s] superior knowledge about the contents of its records.” *Cnty. Youth Athletic Ctr. v. City*  
18 *of Nat’l City*, 220 Cal. App. 4th 1385, 1417 (2013). “Conclusory or boilerplate assertions” of the  
19 nonexistence of the requested records “are not sufficient.” *ACLU of N. California v. Superior*  
20 *Ct.*, 202 Cal. App. 4th 55, 83 (2011).

21 19. By its reliance on boilerplate assertions of nonexistence and its refusal to meet-  
22 and-confer to identify responsive records, the BPPD has violated the 4 California  
23 Constitution, Art. I, section 3, and the PRA, Government Code sections 6250 *et seq.*, and thereby  
24 required plaintiff to expend several hours drafting letters and the present complaint to obtain the  
25 desired records.

26 **PRAYER FOR RELIEF**

27 WHEREFORE, plaintiff respectfully prays that this Court:

- 28 1. Issue a writ of mandate directing BPPD to comply fully and without further delay

ANDREA M. HALL  
ANDREAMEGHANHALL@GMAIL.COM  
1843 SWEETWOOD DRIVE  
UNINCORPORATED COLMA, CA 94015-2014  
TELEPHONE: 650-278-2912

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- with the PRA and to furnish plaintiff all public documents meeting the description in her requests.
2. In the alternative, issue an order to BPPD to show cause why the court should not issue such a writ and thereafter issue a peremptory writ compelling BPPD to perform its public duty as set forth above;
  3. Declare that BPPD has violated plaintiff's rights under the California Constitution, Article I, section 3, and under Government Code sections 6250 *et seq.*, by failing to meet and confer plaintiff's document requests;
  4. Declare that BPPD has violated plaintiff's rights under the California Constitution, Article I, section 3, and under Government Code sections 6250 *et seq.*, by failing to produce the requested documents;
  5. Enter an injunction directing that, because BPPD's delay in complying with its obligations under the CPRA was without substantial justification, BPPD must waive all fees associated with plaintiff's requests;
  6. Enter judgment in plaintiff's favor for nominal damages;
  7. Award plaintiff reasonable attorneys' fees and costs as authorized by Government Code section 6259, and;
  8. Order such additional relief as the Court may deem just and proper.

Dated: December \_\_, 2022

Respectfully submitted,  
ANDREA M. HALL

By: \_\_\_\_\_  
ANDREA M. HALL

Attorney pro per

ANDREA M. HALL  
ANDREAMEGHANHALL@GMAIL.COM  
1843 SWEETWOOD DRIVE  
UNINCORPORATED COLMA, CA 94015-2014  
TELEPHONE: 650-278-2912

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**VERIFICATION**

I, Andrea M. Hall, have read the foregoing Petition for Writ of Mandate and know the contents thereof. The same is true of my own knowledge, except as to those matters which are therein alleged on information and belief, and I also believe those matters to be true.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct. Executed this the        day of December 2022 at Unincorporated Colma, CA.

# **Exhibit F**

**PAUL M. DAVIS**

ATTORNEY AT LAW

1 BLACKFIELD DRIVE

SUITE 193

TIBURON, CALIFORNIA 94920-2053

TELEPHONE: (415) 884-2555

PAUL M. DAVIS

ALSO ADMITTED IN THE  
DISTRICT OF COLUMBIA  
AND THE  
STATE OF WASHINGTON

SEATTLE  
(206) 497-1188  
WASHINGTON, DC  
(202) 241-1316  
SAN MATEO  
(650) 349-0700

December 6, 2022

BY EMAIL ONLY  
andreameghanhall@gmail.com

Andrea Hall  
1843 Sweetwood Drive  
Broadmoor Vlg., California 94015

In re: Response to Public Records Request to Broadmoor Police

Dear Ms. Hall:

I am district counsel for the Broadmoor Police Protection District.

Pursuant to Government Code §6253(c) this is Broadmoor's response to your written request for public records that you filed on November 28, 2022, which appears to relate to parking violations in your area.

The Broadmoor Police Department has no identifiable record that would be responsive to your request based upon the criteria you provided.

I note that you live in Broadmoor. If you are experiencing any kind of issue relating to parking in your area, the police department is committed to working with you to resolve such issues. I would strongly encourage you to contact Acting Chief Duncan and/or come to one of the monthly meetings of the Police Commission, the duly elected public body that sets policy for the Broadmoor Police Department. The Police Commission encourages residents to voice concerns at monthly meetings so that policy can be made and/or modified as needs arise or change. The next regular meeting of the Police Commission will be at 7:00 p.m. on December 13, 2022, at the police facility at 388 88<sup>th</sup> Street, Broadmoor. Your attendance there is highly encouraged.



Andrea Hall (. . . cont'd.)

Page Two

December 6, 2022

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Please know that the Broadmoor Police Department is absolutely committed to providing Broadmoor residents with the very best services available.

If you want to discuss your specific issue with me I can be reached at the telephone number shown above.

Thank you for the opportunity to respond to your public records request.

Sincerely,

LAW OFFICES OF PAUL M. DAVIS

Paul M. Davis  
District Counsel

cc: Chief John F. Duncan (ACOP)  
Hon. James Kucharszky, (Chair, Broadmoor Police Commission)

# **Exhibit G**

November 29, 2022

**Via Certified Mail (7022 2410 0002 2244 0200)**

Broadmoor Police Protection District  
388 Eighty - Eighth Street  
Unincorporated Colma, CA 94015-1717

Re: Public Records Act Request Regarding Enforcement of San Mateo County Ordinance sections 7.28.030 and 7.28.190

To Whom It May Concern:

I am requesting access to records in possession or control of the Broadmoor Police Protection District for inspection and copying pursuant to the California Public Records Act, California Government Code section 6250 et seq. ("CPRA"), and Article I, section 3(b) of the California Constitution. The specific records I seek to inspect and copy are listed below and related to a November 28, 2022 incident at 1839 Sweetwood Drive at approximately 5:00 p.m. During that incident, Officer J. Payne refused to enforce San Mateo County Ordinances sections 7.28.030 and 7.28.190 against a Toyota Tundra with California license plate number 6W91230. Upon information and belief, the Broadmoor Police have cited other residents from different racial backgrounds dozens of times under the same sections elsewhere in Broadmoor, particularly in the vicinity of 12 Village Lane.

As used herein, "record" includes "public records" and "writings" as those terms are defined at Government Code subsections 6252(e) and (g). Specifically, I request access to inspect and/or make copies of the following:

1. all records, including but not limited to police reports and citations, related to the enforcement of San Mateo County Ordinance section 7.28.030 since November 28, 2015.
2. all records, including but not limited to police reports and citations, related to the enforcement of San Mateo County Ordinance section 7.28.190 since November 28, 2015.
3. all personnel records for Officer J. Payne;
4. all records related to Officer J. Payne's enforcement of Title 7 of the San Mateo County Code of Ordinances.
5. all records evidencing any citizen complaint filed against Officer J. Payne since November 28, 2015;

6. all records evidencing any action taken as a result of citizen complaints filed against Officer J. Payne since November 28, 2015;

Because California Government Code section 12525.5(b) requires law enforcement agencies collect and retain data related to the perceived race or ethnicity, gender, and approximate age of each person stopped or cited, the aforementioned records should contain this information.

If you contend that any portion of the records requested is exempt from disclosure by express provisions of law, Government Code section 6253(a) requires segregation and redaction of that exempt material so that the remainder of the records may be released. If you contend that any express provision of law exists to exempt from disclosure all or a portion of the records I have requested, **Government Code section 6253(c) requires that you notify me of the reasons for the determination not later than 10 days from your receipt of this request.** Government Code sections 6253(d) and 6255(b) require that any response to this request that includes a determination that the request is denied, in whole or in part, must be in writing and include the name and title of the person(s) responsible for the Broadmoor Police Protection District's response.

Government Code section 6253(d) prohibits the use of the 10-day period, or any provisions of the CPRA or any other law, "to delay access for purposes of inspecting public records."

In responding to this request, please be mindful Article 1, section 3(b)(2) of the California Constitution expressly requires you to construe broadly all provisions that further the public's right of access, and to apply any limitations on access as narrowly as possible.

Finally, I make this request because, upon information and belief, the Broadmoor Police Protection District has a pattern or practice of citing violations of San Mateo County Ordinance sections 7.28.030 and 7.28.190 disparately based on the alleged violator's racial identity. This may form the basis for a civil complaint under California Civil Code sections 52.3 and 52.1 and 42 U.S.C. sections 14141 and 1983. Because this letter makes allegations that may result in civil claims against which the Broadmoor Police Protection District will require a defense, I must advise you to tender this letter to your liability insurers immediately.

If I can provide any clarification that will help expedite your attention to my request, please contact me at 650-278-2912 or andreameghanhall@gmail.com, pursuant to Government Code section 6253.1. I would prefer that the records be produced to me at that e-mail address, and I also ask that you notify me of any duplication costs exceeding \$20 before you duplicate the records so that I may decide which records I want copied.

Thank you for your timely attention to this matter.

Sincerely,

Andrea M. Hall

January 4, 2023

To: LAFCO  
Local Agency Formation Commission  
455 County Center, 2<sup>nd</sup> Floor  
Redwood City, CA 94063-1663

From: David Smith, President, Broadmoor Property Owners Association (BPOA)

Re: Circulation Draft of the San Mateo LAFCo Special Study for Broadmoor Police Protection District

Commissioners,

I received a copy of your report the first week of December 2022, addressed to the President of the Broadmoor Property Owners' Association. This was my first knowledge of any such study of the BPPD. Since I am a pastor and a counselor, I have had little time to study the documents or even to arrange contact with other members of the BPOA, some of whom have been ill.

To complicate matters, because of the increasing pressures in my church work in these anxious days, I tendered my resignation as President of the BPOA before receiving this report. Other BPOA members are receiving copies for their own review and a future discussion.

Also, I am sending you my comments, as a homeowner and resident of Broadmoor for 40 years. I am writing as an individual, not representing the BPOA. I am focusing my comments on the report's Recommendations.

The first Recommendation, on page 3 of the Draft Special Study, I assume is amplified in the section about Options at the end of the report. But this first recommendation to explore cost-saving measures leaves a lot of questions about the quality of future services, as well as raising questions about our additional parcel tax, which is supposed to be used only for our own police force.

The second and third set of Recommendations, on pages 4 and 5, seem reasonable, in terms of transparency and accountability to the homeowners and residents, but the work required may mean the hiring of a full-time or part-time administrator or admin assistant or manager, which will increase the budget.

However, the last section on "Options for Service/Governance" is the most far-reaching, especially the second option, merging with Daly City. For as long as I've lived in Broadmoor, 40 years, we have consistently resisted being annexed by Daly City. The report indicates that Broadmoor is now "surrounded" by Daly City. This has been accomplished by Daly City's annexing sections of Broadmoor, especially the income-producing parcels, bit by bit, piece by piece. And if Daly City were to gobble us whole, what happens to the additional parcel tax?

No option, other than status quo, leaves us safe. And puts the parcel tax in unknown hands.

This part of my comments is being written on February 21, after Ron Bartoli's presentation to the Broadmoor Property Owners Association. I understand that Ron and Chief Connolly have been discussing the report as well.

My emphasis now is for us to maintain the status quo with the BPD. Any other option leaves us unsafe. We appreciate the officers who serve us and are trusting the process to keep the BPD intact.

Dave Smith

**From:** [Christine Talivaa Aguerre](#)  
**To:** [Rob Bartoli](#)  
**Cc:** [John cell](#)  
**Subject:** Broadmoor Police Protection District  
**Date:** Wednesday, February 22, 2023 8:34:07 PM

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**CAUTION: This email originated from outside of San Mateo County. Unless you recognize the sender's email address and know the content is safe, do not click links, open attachments or reply.**

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Good evening, Rob,

Thank you for preparing the San Mateo LAFCo Special Study for the Broadmoor Police Protection District. Our family has owned and resided in our home at 1156 Nimitz Drive, in Broadmoor Village since October 2002.

It is our sincere hope that your recommendations, coupled with active dialogue and guidance with the Broadmoor Police Dept., will allow them to remain a community service provider dedicated to Broadmoor residents.

We do not want to see a merger or annexation with Daly City, formation of a County Service Area or a Community Services District to contract with the County or Daly City, contracting with Another Agency without Reorganization or dissolution of the District. We, as community members, would also appreciate any guidance, suggestions or San Mateo County contacts to assist us in making this happen.

We realize that there is work to do and look forward to hearing from you to assist us in this endeavor. Thank you for your time and consideration in this matter.

Sincerely,  
Christine Taliva'a-Aguerre and John Aguerre  
1156 Nimitz Drive  
Broadmoor Village, CA 94015  
cell - 415/609-0371

**From:** [Rob Bartoli](#)  
**To:** [Carolyn Shaw](#)  
**Cc:** [Sofia Recalde](#)  
**Subject:** RE: Broadmoor Police Protection District  
**Date:** Monday, February 27, 2023 3:10:04 PM

---

Hi Carolyn,

Thank you for your comment.

Rob

Rob Bartoli  
Executive Officer  
San Mateo LAFCo  
455 County Center, 2nd Floor  
Redwood City, CA 94063  
Direct Tel: (650) 363-4224  
Email: [rbartoli@smcgov.org](mailto:rbartoli@smcgov.org)

---

**From:** Carolyn Shaw <[chshaw@yahoo.com](mailto:chshaw@yahoo.com)>  
**Sent:** Sunday, February 26, 2023 5:29 PM  
**To:** Rob Bartoli <[RBartoli@smcgov.org](mailto:RBartoli@smcgov.org)>  
**Subject:** Broadmoor Police Protection District

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The budgetary shortfalls, the lack of payroll/overtime oversight, the inability of the elected three person commission to effect or improve results are an appalling track record for Broadmoor PD. I think that Daly City is the best candidate to "rescue" policing for unincorporated Broadmoor and Colma. This should happen quickly. Why delay further the inevitable collapse of this police department?

As a property owner, I am also concerned about financial liability. Will Broadmoor residents become liable for any of the CalPERS fraud? Did the hiring of Officer Ryan McMahon go forward? If the City of Vallejo had to pay \$5.7 million to the family of one of Officer McMahon's victims, would homeowners in Broadmoor be liable if there should occur another excessive use of force decision?

We need to close shop and move on with a professional police force.

It is annoying that many critical issues are not made available for public comment or agenda items are difficult to access. You have to keep checking back to the website about meetings. There are no "push notifications" available.

I've live in Broadmoor since 1992. Initially I was pleased by our small force. That began to deteriorate under Chief Greg Love and the performance, and even behavior towards citizens, have not substantially improved. I haven't had a negative encounter with Broadmoor PD in the last several years but that may have more to do with COVID than anything else.

I'm concerned. I am also embarrassed for our community.

Carolyn Shaw  
760 Maddux Drive  
Broadmoor Vlg, CA 94015



**From:** [Michael Connolly](#)  
**To:** [Rob Bartoli](#)  
**Cc:** [Davis Law Offices](#); [James Kucharszky](#)  
**Subject:** Addendums  
**Date:** Thursday, March 2, 2023 1:31:40 PM  
**Attachments:** [F6BE2B53D0DD4ECAB91CAFCF47246645F5295391.png](#)  
**Importance:** Low

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**CAUTION:** This email originated from outside of San Mateo County. Unless you recognize the sender's email address and know the content is safe, do not click links, open attachments or reply.

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*Director Bartoli,*

*In reading the LAFCO Draft Report again, many of the recommendations will be adopted as feasible. From a good government standpoint, I concur that standard business practices in terms of transparency and accountability have been opaque and will be improved. We have employed legal counsel that I work daily to ensure we evaluate decisions thoughtfully.*

*In terms of fiscal accountability; as a direct result of annexation, revenue was and continues to be impacted as well as some questionable practices about revenue. As an example, there are a number of parking meters in Broadmoor which were placed there by Daly City. Those meters over the years have collected untold revenue by Daly City in which they were not entitled to. There is no documents at the County or local level that offers any explanation for this anomaly. There are also other examples of eroded enterprise funding that has all contributed to diminished revenues. I only bring this to your attention to highlight the impact other jurisdictions have taken which impact Broadmoor.*

*In terms of a strategic plan for Broadmoor and more specifically the Broadmoor Police Department, I am currently working Supervisor David Canepa to bridge some of these fiscal gaps and develop both a fiscal framework for the department but more generally, Broadmoor economic opportunities in both the small commercial areas we have left along with the light industrial iron works on the eastern side of Broadmoor, (Hillside Blvd).*

*As for ongoing litigation; the legacy cases stem essentially from poor management practices. We have worked diligently with our insurance service provider to obtain significant training to mitigate risks. This will continue. It is my hope that the litigation will be resolved soon, but the fiscal impact will remain. There is little any department or agency can do to reduce risk of unjust lawsuits. This is part of the adversarial environment we operate in. I am sure that you can appreciate, that as best practices are employed in any profession, there are people who will take exception to change and organizational development. This is the situation we have found ourselves in and only time will tell what the outcome is.*

*Fiscal discipline will be the foundation under which the Broadmoor Police Commission will commit to. As the Special District Manager, Police Chief and primarily a resident, it is critical that we/I adhere not only to the best practices for financial stability but that of sound law enforcement practices, internally and more importantly our community.*

*I fully commit to working with your office to bring transparency, stability and partnership to implementing the recommendations outlined in your report.*

***Michael P. Connolly MS***  
***Chief of Police***

*Broadmoor Police Department*  
*388 88thStreet*  
*Broadmoor, CA 94015-1717*  
*Office: 1-650-755-3840*  
*Cellular: 1-415-602-1282*  
*[MConnolly@pd.Broadmoor.ca.us](mailto:MConnolly@pd.Broadmoor.ca.us)*



*FBI National Academy Session 250*

<b>Letter</b>	<b>Individual or Signatory</b>	<b>Affiliation</b>	<b>Date</b>
A	Catherine Peery	Resident	7/24/2020
B	Richard Sampson	CAL Fire	8/8/2020
C	Ana Ruiz	Midpeninsula Regional Open Space District	8/19/2020
D	Barbara Kossy	San Mateo Resource Conservation District	8/19/2020
E	Barbara Dye	Resident	8/20/2020
F	Joe Pecharich	National Oceanic and Atmospheric Administration	8/20/2020
G	Nicolas Calderon	San Mateo County Parks Department	8/21/2020
H	Jim Howard	Natural Resources Conservation Service	8/21/2020
I	Keith Mangold	Resident	8/31/2020

Letter A	Catherine Peery, Resident
Response A-1	The table referenced on Page 11 of the MSR is a list of local agencies affected in alphabetically or der by type of agency for the MSR. The agencies in the rows are not being compared to one another. The area of Pescadero is not listed in the table, as though it is within the boundaries of the RCD, Pescadero is an unincorporated area and not a separate government entity.
Response A-2	SMRCD has increased program revenues over the last 5-year period. A majority of these funds are grants from other public agencies for projects that the District has pursued. In many cases, RCD has partnered with agencies to complete these projects as noted in the various comment letters.
Response A-3	The Pescadero dredging project, as well as other wildlife, water supply, climate, forest health and fire resilience, and agriculture projects and programs are described on pages 9 and 10 of the MSR.
Response A-4	Comment noted. The MSR identifies the increase in staff, projects, and funding since the previous review of the District in 2006

Letter B	Richard Sampson, CAL Fire
Response B-1	Comments noted. The MSR has been updated to include in this information about the relationship between the District and CAL Fire and the projects that the District has recently been a partner to.

Letter C	Ana Ruiz, MROSD
Response C-1	Comments noted. The MSR has been updated to include in this information about the relationship between the District and MROSD and the projects that the District has recently been a partner to.
Response C-2	The affected agencies list has been updated to include the MROSD for Independent Special Districts.

Letter D	Barbara Kossy, SMRCD
Response D-1	Comment noted. The additional information regarding the use of the contribution from San Mateo County for administrative staff has now been included in the MSR.
Response D-2	LAFCo acknowledges the constraints the District faces regarding unrestricted funds and the limits for indirect costs for grant funding.
Response D-3	As stated in the MSR, the District has limited property tax funding, with the majority of the RCD budget consisting of grant funding. The information regarding the amount of property tax leveraged per grant dollar has been added to the MSR report.
Response D-4	Comment noted. LAFCo staff has received comment letters from several agencies that have partnered with RCD highlighting the District's effectiveness in natural resources conservation. As noted in many of these letters, federal, state, and local government partners have had long standing relationships with the District that have expanded since the 2006 MSR. The broad mandate of the District is evidenced by the number of project areas the District is active in as noted in the current MSR.
Response D-5	Comment noted
Response D-6	Comment noted. LAFCo supports the District's efforts and encourages the District to create annual reports.
Response D-7	Comment noted
Response D-8	While, the District does have an approved Cost Allocation Plan to establish the methodology for allocating fees, the actual fee and rate amounts are not shown on the District's website.
Response D-9	Comment noted. While the budget has been discussed by the Board at a public meeting, these meetings do not have a video archive that can be reviewed by members of the public interested in learning more about the District's finances. Adding footnotes or a narrative would allow for greater transparency for the public.
Response D-10	Comment noted.
Response D-11	LAFCo supports the creation of a reserve fund for RCD and recommends that information be included in the budget that describes how the reserve is being funded.

Response D-12	The MRS has been updated to reflect the RCD staff positions that currently receive support from other agencies. LAFCo recommends that due to the impacts of COVID-19 and shelter in place requirements, that the RCD again explore opportunities for shared service were possible, particularly for administrative services.
Response D-13	Comments noted



Letter E	Barbara Dye, Resident
Response E-1	Comments noted.
Response E-2	<p>As required by Government Code Section 56430, a Municipal Service Review (MSR), LAFCo shall prepare a report that includes the following:</p> <ul style="list-style-type: none"> <li>a. Growth and population projections</li> <li>b. The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere of influence.</li> <li>c. Present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies.</li> <li>d. Financial ability of agencies to provide services</li> <li>e. Status of, and opportunities for shared facilities</li> <li>f. Accountability for community service needs, including governmental structure and operational efficiencies</li> <li>g. Any other matter related to effective or efficient service delivery, as required by Commission policy.</li> </ul> <p>The Commission or the Executive Officer may include other matters as determined based on local conditions and circumstances prior to preparing an MSR or in the course of preparation. MSR's determinations to be included by adopted local policy include the following:</p> <ul style="list-style-type: none"> <li>i. Water Resiliency and Climate Change</li> <li>ii. Impact of Natural Hazards and Mitigation Planning</li> </ul> <p>The aspects of how services are delivered and the impact of these services on their recipients is only a portion of the MSR process and has been included in the SMRCD review. The other factors that are reviewed are address the fiscal stability of a public agency, how the agency is held accountable by the public, and if there is population growth within the agency that could impact its level of service. The MSR does discuss the limited property tax that the District receives, but also notes that the District's grant funding has dramatically increased since the previous MSR.</p>
Response E-3	LAFCo recommends that the District should create annual reports that capture the achievements of efforts that the District has undertaken. The District has stated that it is currently working to create a multi-year impact report.
Response E-4	As a recommendation of the MSR, LAFCo encourages RCD to explore revenue sources to fund on-going administrative costs and place funds into the Districts reserve. Potential options may include future SOI amendments and annexations to the District that would include a property tax transfer.
Response E-5	The RCD has publicly noticed and Board approved Cost Allocation Plan to allocate costs to various programs, grants, contracts and agreements. Per the District, the Cost Allocation Plan is used to generate the organization's billing rates using an indirect cost rate as a threshold/guideline for billing rates. The target billing rate is often not achievable when grant programs prohibit or limit indirect expenses but is still applied for non-grant projects when possible. It is LAFCo's

	recommendation to post the District’s billing rates for transparency and to allow applicants to understand potential costs.
Response E-6	LAFCo acknowledges the challenges that all agencies have faced in 2020 due to COVID-19 and the shelter in place order. LAFCo recommends that the District should consider utilizing footnotes or other budget narrative that could be posted along with each fiscal year’s budget. These notes should help explain what specific programs make up each budget category. A narrative or notes could also increase transparency by identifying who the grant funders are. The narrative should also include information about the number and types of staff currently employed by the District and the types of costs that are allocated to program categories compared to personnel categories. These notes or narrative should be shown on the budget document available to the public on the District’s website.
Response E-7	LAFCo recognizes that the District has an adopted reserve policy. While the District does have this policy and has allocated funds to it, the policy does not have a reserve amount or percentage to target. LAFCo also recommends that the District provide footnotes or narrative about how the reserve is funded to increase transparency with the public.
Response E-8	The District indicates they have repeatedly attempted to do so and with the exception of communications they have not found other opportunities to be feasible and that a new revenue source is necessary. Due to the economic impacts to all local agencies due to COVID-19 and the shelter in place requirements, LAFCo suggests that the District seek ways to allocate additional funding for administrative staff and tasks or to explore opportunities to share a position with another local agency or district to share services. LAFCo agrees with the commentator that shared services can be difficult to implement and supports the District’s efforts in this area.
Response E-9	Comment noted. One recommendation of the MSR is that RCD explore how to fund administrative functions
Response E-10	Comment noted.

Letter F	Joe Pecharich, NOAA
Response F-1	Comments noted. The MSR has been updated to include in this information about the relationship between the District and NOAA and the projects that the District has recently been a partner to.

Letter G	Nicolas Calderon, San Mateo County Parks
Response G-1	Comments noted. The MSR has been updated to include in this information about the relationship between the District and County Parks and the projects that the District has recently been a partner to.

Letter H	Jim Howard, NRCS
Response H-1	Comments noted. The MSR has been updated to include in this information about the relationship between the District and NRCS and the projects that the District has recently been a partner to.

Letter I	Keith Mangold, Resident
Response I-1	Comment noted. LAFCo staff agrees with the commentator regarding the wide range of programs that RCD is a part of.
Response I-2	Comments noted.
Response I-3	While RCD does rely heavily on grants funding compared to other public agencies in the County, a LAFCo's recommendation focuses on augmenting those funds for non-grant administrative tasks of the District. An additional budget recommendation is for the District to consider utilizing footnotes or a budget narrative to provide additional information for the public about what type of funding RCD receives.
Response I-4	Comment noted. Please see Response D-2 regarding the required areas of review of a Municipal Service Review.

RESOLUTION NO. 1301

**RESOLUTION OF THE LOCAL AGENCY FORMATION COMMISSION  
OF THE COUNTY OF SAN MATEO ADOPTING THE SPECIAL STUDY OF  
BROADMOOR POLICE PROTECTION DISTRICT**

RESOLVED, by the Local Agency Formation Commission of the County of San Mateo, State of California, that

**WHEREAS**, the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, set forth in Government Code Section 56000 et seq., governs the organization and reorganization of cities and special districts by local agency formation commissions established in each county, as defined and specified in Government Code Section 56000 et seq.; and

**WHEREAS**, the Commission conducted a Special Study pursuant to Section 56378 of Broadmoor Police Protection District (BPPD); and

**WHEREAS**, the Executive Officer prepared a written report of the Special Study that was provided to the Commission and affected agencies; and

**WHEREAS**, the Executive Officer set a public hearing date for January 18, 2023, for the consideration of the Special Study and caused notice thereof to be posted, published and mailed at the times and in the manner required by law at least twenty-one (21) days in advance of the date; and

**WHEREAS**, the Commission heard and fully considered all the evidence presented at a public hearing held on January 18, 2023; and

**WHEREAS**, a public hearing by this Commission was held on the report and at the hearing this Commission heard and received all oral and written protests, objections and evidence which were made, presented or filed, and all persons present were given an opportunity to hear and be heard with respect to the proposal and the Executive Officer's report; and

**WHEREAS**, the Special Study is categorically exempt from the environmental review requirements of the California Environmental Quality Act (CEQA) under Section 15303, Class 6, which allows for basic data collection, research, experimental management, and resource evaluation activities which do not result in a serious or major disturbance to an environmental resource. The Special Study collects data for the purpose of evaluating municipal services provided by an agency. There are no land use changes or environmental impacts created by this study.

The Special Study is also exempt from CEQA under the section 15061(b)(3), the common-sense

provision, which states that CEQA applies only to projects which have the potential for causing a significant effect on the environment and where it is certain that the activity will have no possible significant effect on the environment, the activity is exempt from CEQA; and

**NOW, THEREFORE**, the Local Agency Formation Commission of the County of San Mateo DOES HEREBY RESOLVE, DETERMINE AND ORDER as follows:

Section 1. By Resolution, the Commission accepts the Executive Officer's Report dated January 18, 2023, Final Special Study of Broadmoor Police Protection District, and all written comments and attachments incorporated herein and contained in attached "Exhibit A."

Section 2. By Motion, the Commission adopts the Special Study summary and recommendations set forth in "Exhibit B" which is attached and hereby incorporated by reference.



Regularly passed and adopted this \_\_\_\_ day of \_\_\_\_\_.

Ayes and in favor of said resolution:

Commissioners: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Noes and against said resolution:  
\_\_\_\_\_

Commissioners Absent and/or Abstentions:  
Commissioners: \_\_\_\_\_

\_\_\_\_\_  
Chair  
Local Agency Formation Commission  
County of San Mateo  
State of California

ATTEST:

Executive Officer  
Local Agency Formation Commission

Date: \_\_\_\_\_

I certify that this is a true and correct copy of the resolution above set forth.

Date: \_\_\_\_\_

\_\_\_\_\_  
Clerk to the Commission  
Local Agency Formation Commission

## Exhibit B

### Special Study for Broadmoor Police Protection District (BPPD) Summary and Recommendations

#### **Capacity and Adequacy of Public Facilities and Services**

BPPD provides police protection to the unincorporated area of Broadmoor Village and an unincorporated area adjacent to Colma. BPPD operates with 8 full-time sworn officers, including a Commander of Police and Chief of Police, 6 per-diem officers, which include a training manager lieutenant and investigations sergeant, 7 volunteers, and one administrative staff member. The District has a higher ratio of officer per 1,000 persons compared to the City of Daly City, but the cost for service call per police officer is more than four times the amount for BPPD.

#### *Recommendations*

- 1) The District should explore cost sharing with adjacent cities or other alternatives to contract for or consolidate services to reduce costs. Potential options are explored in more detail in Section 5 - Service/Governance Options.
- 2) The District may consider developing and monitoring performance measures, which could include measurements of response times for calls and call volume to demonstrate the benefit of higher costs associated with higher levels of performance.

#### **Financial Ability**

BPPD has had significant budget deficits in five of the last six fiscal years. BPPD's net position has been negative every year since the end of FY17. The BPPD Commission has adopted unbalanced budgets for FY17, FY18, FY19 and FY23. For these budget losses and unbalanced budgets, the District has relied on the fund balance to address these deficits. As such, the fund balance, the only reserve for the District, has been drawn down over the past several budgets.

BPPD does not prepare a separate report of actual revenue and expenditures at the end of each fiscal year. The District does not produce long-term financial planning documents for use in the budgeting process.

The District does have independent audits which are shared with staff and Board members, however it does not appear that these audits are agendaized for discussion at Board meetings. Delays in the timely production of audits can negatively impact budget preparation.

BPPD has three main revenue sources: 1) Property taxes, 2) Excess Education Revenue Augmentation Fund (Excess ERAF) and 3) a Supplemental parcel tax that BPPD voters approved in 2000. Excess ERAF, which comprises 12% of the District's overall budget, is considered to be an unstable revenue source. Furthermore, the State has taken an interest in redirecting some Excess ERAF to the State, so there is risk that Excess ERAF may not be available in future years.

BPPD does not have a Master Plan, Strategic Plan or Capital Improvement Plan that plans for asset management and replacement, such as facility upgrade or repairs and replacement of equipment and vehicles. The District replaces vehicles as needed through its annual budget process and does not

foresee the need for facility upgrades in the near future. The District does not currently have any adopted fiscal policies.

The District does not currently adopt a Gann Appropriation Limit, as was recommended in the 2015 MSR.

Although the District does not have outstanding debt, it does carry significant pension liabilities that may pose a threat to its long-term financial health. In addition, a lack of a reserve fund and the continuing use of the District's fund balance puts the District in a vulnerable position to withstand a financial crisis, such as economic recession, termination of Excess ERAF or unexpected expenses, while still being able to maintain its high level of service. Should the District face insolvency, legacy costs like pension payments for current and retired personnel, would still need to be addressed by the agency that absorbs the provision of police protection services for Broadmoor. That agency would be entitled to receive District revenue, including the supplemental parcel tax, which could be used to pay for pension costs and other legacy costs.

#### *Recommendations*

- 1) Prepare a quarterly financial report which presents the District's financial condition in a user-friendly way so board members and staff can better understand financial data. At a minimum the financial data should include a balance sheet, income statement and a budget-to-actual report to detect potential errors. The reports should reference final actual numbers from the previous fiscal year and should be compared to budgeted numbers. In years where there are deficits, the impact to the District's fund balance should be discussed in the budget documents.
- 2) Develop long-term fiscal documents that will assist the District in planning for expenditures, such as retirement costs. The Board could engage in a strategic planning session that will help prioritize goals and review the District's fiscal ability to meet these goals.
- 3) Budget documents should show the amount of funds that are allocated to the District fund balance/reserve.
- 4) Independent audits should be presented to the Board for discussion at public meetings. The audit should include management letters and a review of any recommendations for the audit process and fiscal ability of the District. Audits should be conducted in a timely manner.
- 5) Develop accounting, financial, governance and general administrative policies to help guide its decision making in a consistent manner. This should include policy regarding the development of a reserve fund as well as a policy about how reserve funds are utilized.
- 6) Explore the development of a Master Plan, Strategic Plan or Capital Improvement Plan that plans for asset management and replacement, such as facility upgrade or repairs and replacement of equipment and vehicles to help plan for long-term capital costs.
- 7) Consider allocating accounting and auditing services to two separate firms to enhance fiscal oversight and transparency.
- 8) Adopt annual Gann Appropriation Limit resolutions.
- 9) Explore ways to reduce reliance on Excess ERAF for routine District operations and maintenance and divert Excess ERAF to a reserve fund that the District can draw from for unexpected expenses.
- 10) Post budget documents and audits on the District's website.

## **Accountability, Structure and Efficiencies**

Public meeting agendas are posted on the District's website, but staff reports are not typically available. The District does record Board meetings, but currently, the records are not posted to the website and are only available at cost to members of public who request copies. The Police Chief/General Manager provide all administrative and human resource functions for the District.

In response to a Brown Act lawsuit, the District has now implemented procedures and policies regarding the hiring of new Police Chiefs/General Managers.

### *Recommendations*

- LAFCo recommends the creation of staff reports for Board of Commissioners agenda items. The creation of staff reports for Board items can increase transparency and raise public awareness of the issues that are being reviewed and acted on by the Commissioners. The District could explore sharing services with cities or other special districts to assist in creating the staff reports and compiling an agenda packet.
- Video/audio of Board meetings should be posted on the District's website for public viewing.
- Provide Brown Act training for all Commissioners.
- Explore hiring additional staff or consultants to perform human resource functions and administrative tasks, including budget support. These functions could also be shared services with neighboring agencies.
- Post position salary and compensation data on the District's website.
- Post contracts and hiring policies on District's website.
- Develop accounting, financial, governance and general administrative policies to assist the Commission and District staff. This should include the creation of policies regarding meeting agendas and noticing, Brown Act training, and audit and budget review.

## **Service/Governance Options**

### *Status Quo*

District would remain as is, with a three-member elected board and police services provided by officers and staff hired by the District. However, based on LAFCo's review of recent BPPD audit and budget documents, it is probable that changes to the level of service provided by the District or the levels revenue or expenditures would need to change due to budget constraints in the future. The supplemental parcel tax could be increased on property owners to raise revenue, or service and operations could be cut to reduce expenditures. These will be decisions that the BPPD Commission will need to evaluate. As part of the review of the potential changes to services or an increase in revenue, BPPD should engage with Broadmoor residents to understand their views on these issues and on the District. If services were not able to be provided by BPPD, the San Mateo County Sheriff's Office or other neighboring agency may be able to assist, but BPPD should engage in discussions with those agencies if the need arises.

### *Merge Broadmoor Police Protection District with City of Daly City*

Merging BPPD with the City of Daly City (with concurrent annexation of BPPD's service territory) has the potential benefit of reducing overall service costs by eliminating duplicative staffing, administrative, and

facility expenses. San Mateo LAFCo has identified Daly City (through adoption of the spheres of influence) as the long-term, logical service provider for both Broadmoor and unincorporated Colma. Daly City has its own full-service police department with its headquarters located less than one-quarter mile from the BPPD headquarters. Furthermore, the Broadmoor Unincorporated area is wholly surrounded by the City of Daly City and unincorporated Colma islands are fully bordered by Daly City on three sides and the Town of Colma.

#### *Formation of a County Service Area (CSA) or a Community Services District (CSD) and Contract with the County or Daly City for Services*

The Broadmoor Village subdivision receives services from the County of San Mateo, Broadmoor Police Protection District and Colma Fire Protection District. The District could reorganize either to a County Service Area (a dependent district under the jurisdiction of the County) or as a Community Services District (an independent special district with a five-member board). The reorganized agency could contract for police services. As discussed in the 2015 MSR, the CSA or CSD could also consider contracting for fire and solid waste services.

#### *Contracting with Another Agency without Reorganization*

An additional alternative for the District that was not included in the 2015 MSR is that the District could consider contracting for service with another public safety agency to provide police services to the BPPD service area. Under this scenario, no LAFCo action would be required to enter into a service contract and the District remains intact. In California, there are three remaining Police Protection Districts, BPPD, the Fig Garden Police Protection District, and the Orange Cove Police. These two other districts, both located in Fresno County, contract with the Fresno County Sheriff's Office for enhanced police protection. The Board of Commissioners for these two districts continue to meet and the district themselves continue to operate.

BPPD could explore the option of contracting for service as a way for the District to better control costs and provide for improved economies of scale. Administrative functions such as Human Resources and payroll could be provided by the contracting agency and would no longer need to be provided by the District. Contracting with a public safety agency could also allow greater access to additional police resources and services for the Broadmoor community. While the scope of this special study does not include the fiscal analysis for contracting for services, if contracting is pursued, the District should analyze if there would be the potential for reducing or eliminating the special parcel tax.

#### *Dissolution*

BPPD could also be dissolved, either through a petition from registered voters or property owners residing in the District, a resolution from the BPPD Commission or another affected agency, or by LAFCo. This would require a LAFCo process and in most cases, would be subject to a protest proceeding. If the District was dissolved and Broadmoor remained unincorporated, police services would be provided by the San Mateo County Sheriff's Office, similar to other unincorporated areas in the County. To pay for remaining legacy costs for the District, such as pension liability, the County of San Mateo could use the property tax and supplement property tax revenue that the District currently receives. In this case, revenue would still be collected to pay for legacy costs associated with BPPD even though the District would no longer be providing services.

SAN MATEO



# LOCAL AGENCY FORMATION COMMISSION

455 COUNTY CENTER, 2ND FLOOR • REDWOOD CITY, CA 94063-1663 • PHONE (650) 363-4224 • FAX (650) 363-4849

**May 10, 2023**

**To:** LAFCo Commissioners  
**From:** Rob Bartoli, Executive Officer  
 Sofia Recalde, Management Analyst  
**Subject:** Broadmoor Police Protection District Update

## Background

LAFCo Commissioners approved the Broadmoor Special Study at the March 15, 2023 meeting and directed staff to request that the District respond in writing with their agreement or disagreement of the key issues and recommendations identified in the Special Study for inclusion in the agenda packet at this meeting. In addition, the Commission directed staff to present updates on the Broadmoor Police Protection District, specifically regarding the implementation of the Study's recommendations and the district's fiscal conditions within 90 days, 6 months and 12 months of the adoption of the Special Study.

## Summary

The LAFCo Executive Officer sent a written request via email to Chief Connolly on March 16, 2023 and April 17, 2023 to review the Commission's request as described above and to provide a written response to LAFCo staff by May 1, 2023. The email also outlined the Commission's actions from the March 15 meeting, a template for the written responses from the District, a schedule of upcoming meetings to review the implementation of the recommendations and fiscal condition of BPPD (July 19, September 20, 2023, and March 20, 2024) and a notice that there will be an informational item regarding the dissolution process at the May 17, 2023 LAFCO meeting.

On March 10, 2023, LAFCo staff received a written response to the Special Study. The response includes the following:

- That the calls for service data for BPPD that was provided by the District to LAFCo is incorrect. The District asserts that there were 8,203 calls for service during Fiscal Year 2021, not the 750 calls stated in the Special Study under Table 2. The cost per call would

**COMMISSIONERS:** ANN DRAPER, CHAIR, PUBLIC ▪ KATI MARTIN, VICE CHAIR, SPECIAL DISTRICT ▪ HARVEY RARBACK, CITY ▪ TYGARJAS BIGSTYCK, CITY ▪ WARREN SLOCUM, COUNTY ▪ RAY MUELLER, COUNTY ▪ VACANT, SPECIAL DISTRICT

**ALTERNATES:** CHRIS MICKELSEN, SPECIAL DISTRICT ▪ ANN SCHNEIDER, CITY ▪ JAMES O'NEILL, PUBLIC ▪ NOELIA CORZO, COUNTY

**STAFF:** ROB BARTOLI, EXECUTIVE OFFICER ▪ SOFIA RECALDE, MANAGEMENT ANALYST ▪ TIM FOX, LEGAL COUNSEL ▪ ANGELA MONTES, CLERK

then be approximately \$328 instead of \$3,591. The District states the Special Study is fatally flawed due to this incorrect data and should not be relied upon for any purpose.

*LAFCo Response:* In October 2022, LAFCo submitted an administrative draft of the Special Study of the Broadmoor Police Protection District to former Chief Melville for a review of the accuracy of data included in the report, including calls for service. In a response from former Chief Melville received by LAFCo on November 8, 2022, there are no comments from the District regarding the inaccuracy of any data in the report.

During the public comment periods and at the three LAFCo hearings on the Special Study, no new data or comments regarding statistic in the report were submitted to LAFCo, with the exception of a correction to the population number for the service area of BPPD (which was made in the final report).

The calls for service was only one data point in the Special Study, which was focused on the fiscal ability, governance, and administration of the BPPD. LAFCo will review new data and could amend the report if needed. However, the new calls for service data that is referred to in the BPPD letter has not been submitted to LAFCo for review.

**Table 2. Comparison of Costs of Police Services**

Agency	Police Budget	Calls for Service	Cost per Call for Service
BPPD (FY21)	\$2,692,985	750 <sup>1</sup>	\$3,591
City of Daly City PD (FY22)	\$48,030,642	57,177	\$840
Town of Colma PD (FY22)	\$9,167,209	23,458	\$390
County Service Area 1 (Sheriff Service) (FY22)	\$866,555	2,110	\$411

- That Table 1 in the Special Study incorrectly lists the population of the District.

*LAFCo Response:* The Special Study presented to the Commission on March 15 included corrected population data.

- That the District is aware of budget shortfalls and has taken steps to reduced overall costs. One reason for these shortfalls was mismanagement and litigation costs.

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<sup>1</sup> Estimate

*LAFCo Response:* BPPD has had significant budget deficits in five of the last six fiscal years for a cumulative total loss of \$1.4 million. BPPD's net position has been negative every year since the end of FY17. The BPPD Commission has adopted unbalanced budgets for FY17, FY18, FY19 and FY23. While these financial challenges by be partially related to mismanagement and litigation costs, there are other factors that the District should review such as increases in pension liability and the use of fund balance to address deficits.

- That long-term financial planning for the District “involves nothing more than budgeting” for operational and service costs. That a strategic plan would be a burden to the small District and a “waste of taxpayer dollars.” The District does intend to prepare quarterly updates regarding the District’s finances, however.

*LAFCo Response:* As recommend in the Special Study, the District should develop long-term fiscal documents that will assist the District in planning for expenditures, such as retirement costs. As the District has had several years of unbalanced budgets and budget deficits, a long-term financial plan seems warranted. The Board could engage in a strategic planning session that will help prioritize goals, review the District’s fiscal ability to meet these goals, and allow the public to be able to participate in the plan for the District.

- The District has implemented several changes in policy and procedure regarding the hiring of personnel.
- That the report unfairly compares the District to two neighboring cities and an unincorporated area for police service costs and levels of service.

*LAFCo Response:* LAFCo routinely compares similar service providers (water, sewer, police, fire, cities) to each other in MSRs and other studies. This allows the Commission and the public a point of reference when reviewing financial costs, service delivery, and other matters.

The comparison between the District, cities, and unincorporated area (which is served by a County Service Area) is viewed by LAFCo staff as an appropriate comparison. The comparison to the two cities was limited to the budgets of their respective police departments. For the County Service Area, the budget reviewed was limited to the contract with the Sheriff’s Office. In areas where there are noticeable differences in services or finances between BPPD and the other agencies, the Study could be used by the District to focus on ways to become more efficient or explore ways to share services with other agencies.

As of the publication of the May LAFCo meeting packet BPPD has not provide a comprehensive response to all of the key issues and recommendations and information about when these responsive actions will be implemented by the District.



In addition, LAFCo staff has been in communication with the County Controller's Office to understand the requirements for participation in the San Mateo County Pooled Investment Fund and the District's fund status. The Investment Policy for Calendar Year 2023 states that participants must acknowledge changes to the policy in writing and meet the minimum balance requirements (\$250,000). The Controller's Office confirmed that as of April 7, 2023 Broadmoor Police Protection District acknowledged the policy statement and has a balance of \$379,150. For any participant who is unable to maintain the required \$250,000 balance, the Controller's Office would request to close the account to be in compliance with the policy.

LAFCo staff continues to have communication with the County, the Sheriff's Office, and the City of Daly City on this topic.

### **Attachments**

- A. Written response from Broadmoor Police Protection District dated May 9, 2023
- B. Letter and template sent from LAFCo to Broadmoor Police Protection District dated March 16, 2023



**BROADMOOR POLICE DEPARTMENT**

388 Eighty Eighth Street  
Broadmoor, CA 94015-1717  
(650) 755-3838 • Fax (650) 755-9732



**Michael P. Connolly**  
Interim Chief of  
Police

May 9, 2023

Board of Police Commissioners  
Hon. James Kucharszky  
Hon. Ralph Hutchens  
Hon. Marie Brizuela

Robert Bartoli, Director  
San Mateo County LAFCo  
Redwood City, California 94063  
rbartoli@smcgov.org

Hon. Ann Draper, Chair  
c/o Angela M. Cardenas, Administrative Secretary  
San Mateo County LAFCo  
Redwood City, California 94063  
amontescardenas@smcgov.org

RE: Special Study of November 9, 2022

Dear Chair Draper and Director Bartoli:

The Broadmoor Police Protection District (“District”) by this correspondence shall address certain factual and other discrepancies set forth in LAFCO’s Draft Special Study (“Study”) dated November 9, 2022. This shall constitute the District’s supplemental response and position with respect to that Study.

**I. INTRODUCTION**

On May 9, 2023, the Board of Police Commissioners (“Commission”) of the District met in open session to discuss the contents of this correspondence. This correspondence outlines the official position of the District by a vote of the Commission.

For convenience the District shall first address in serial order the eight points set forth on pages 2 and 3 of the letter appended to the Study and repeated in the Study itself. (See Part III below.)

## II. SUMMARY

The District very much appreciates the in-depth Study, with which the District agrees in part and disagrees in part as set forth below. Moreover, the District appreciates some, but not all, of the recommendations offered in that Study. However, many of the recommendations are neither realistic nor justifiable for a single-purpose (police only) district with a budget of less than Three Million Dollars.

The Study unfairly attempts to compare or juxtapose the District with two adjoining cities and the unincorporated area of the county as well, a comparison that is itself fatally flawed for that very reason – the comparison is neither a fair nor accurate one. To compare a single-purpose special district with a municipal corporation or a county will produce only a skewed and grossly inaccurate comparison.

This supplemental response to the Study is offered to correct many, but not all, of the erroneous data upon which the Study appears to rely. A great amount of additional time would be needed for a more comprehensive supplemental response.

Costly city-type master plans and strategic plans, such as recommended in the Study, have never been a part of the governance of the District since its formation in 1948. Likewise, it is doubtful that any small special district incur such expense. To burden the single purpose small District that employs nine officers and one administrative assistant with the substantial cost of preparing unnecessary master and strategic plans is wholly unnecessary and a waste of tax dollars with no substantial benefit in return. This position is consistent with other small special districts within the county.

As discussed below, the Study is fatally and deeply flawed in several respects, thus that Study cannot and should not be relied upon for any purpose.

Troubling is that LAFCo staff apparently did not verify any of the data previously supplied by a prior administration of the District. Much of that data was obtained from a singular internal source without resorting to the county for additional relevant data thereby resulting in the production of the fatally flawed Study.

Noticeably absent from the Study is any data that mentions and compares crime statistics between the District, Daly City, Colma and the unincorporated area of the County. To the extent a fair comparison could be made between all four jurisdictions, the data would show that the District enjoys the lowest overall crime rate in the area. Nevertheless, such comparisons would be very difficult because Colma has a very high population and crime by day with a very small population and very little crime by night in comparison to its daytime population.

Finally, the District posits that the fatally flawed Study should be disregarded, set aside, and not adopted, and any action taken in response to that Study should be vacated.

### III. DISCUSSION

#### A. Eight Points Raised

1. The District is keenly aware of budget shortfalls during certain prior years. The District has taken some steps to reduce overall costs. Among the reasons for these shortfalls were mismanagement and unprecedented litigation by former employees. Those cases are still pending but no new litigation has been initiated. Much of the cost of that litigation is being covered by insurance, but the District's share of such costs nevertheless remains high.

2. The District does indeed prepare financial documents and the District's contractual Financial Consultant does, to the extent possible and feasible, engage with staff in long-term financial planning and provides advice to the Commission as well.

3. Future fiscal reports will be agendized and such reports will be prepared on a quarterly basis.

4. The District is not a city and has absolutely no control of any asset or infrastructure beyond its fleet of motor vehicles and the police station. Streets, sewers, lighting, and all other governmental services and services and functions involving infrastructure are handled exclusively by the County of San Mateo, thus any Master Plan for the District should be under the jurisdiction of the County of San Mateo, not the District. Capital improvements, to the extent they might be necessary for the small police facility that is about twenty years old, would be limited to the single police station that is situated in a Planned Unit Development ("PUD") and is governed by a Declaration of Covenants, Conditions and Restrictions. Any upgrades, changes or modifications to the fairly new facility would require

approval of the Association that governs the PUD. No upgrades are planned. Likewise, repairs are governed in part by the Association as well.

5. Long-term financial planning for the District, unlike a city or county, involves nothing more than budgeting for general maintenance of the police station, repair and replacement of equipment within the station, utilities, legal counsel, office supplies, police equipment, insurance, motor vehicles and labor. Growing costs have not impacted delivery of police services.

6. As the Study correctly points out the main sources of revenue indeed include the District's share of property taxes and supplemental taxes approved by the voters and the excess ERAF funds, which have been regular and consistent. Additionally, the District receives revenue from fines and forfeitures through the Court, parking fines, as well as a share of forfeitures resulting from the sale of assets seized as the fruits of certain crimes. The District also receives incidental revenue from administrative fees that are charged for a variety of services the District provides. The fees for these services help defray costs.

7. The Study's initial and erroneous assertion that the District has a high officer-to-population ratio of 2.04 per 1,000 residents has apparently been updated. The actual ratio is 1.25 officers per 1,000 residents. The District has 9 full-time officers<sup>1</sup> and 7,200 residents, not 4,411 residents as shown in the Study. The District appreciates that the Study was updated and corrected in that regard. This ratio is consistent with the surrounding area.

8. A lawsuit alleging a Brown Act violation was brought by a former disgruntled Reserve Officer who neither resides in nor has any stake in the District. Notwithstanding that lawsuit the District has implemented a number of comprehensive changes regarding the hiring of personnel, including a permanent Police Chief / District Manager. The current Interim Chief of Police / District Manager will serve until either a successor is hired or a permanent Chief of Police / District Manager is selected and appointed after a thorough vetting process.

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<sup>1</sup> Since 1948 until 2021 the District boasted the best Reserve Officer Program in the county, perhaps in Northern California. Most Reserve Officers volunteer their time to either augment full-time officers or actually handle calls that would otherwise be handled by full-time officers, thus the ratio officer-per 1,000 residents would substantially increase without a concomitant cost increase, thereby providing the residents with high quality, high visibility police services at minimal cost. At the present time the Reserve Officer Program is not in operation due to the same previous mismanagement that caused host of issues, which included at least two, perhaps three, administrations that were philosophically opposed to the Program, preferring instead to increase the paid force. The current administration is in the process of actively exploring the recommissioning of the Reserve Officer Program and warmly embraces the retention of qualified reserve officers.

The District is very much aware that there were systemic problems of mismanagement that needed to be addressed; many, perhaps most, of those issues have been addressed. The process of making positive and cost-effective changes is an ongoing one.

**B. Table 1**

Table 1 of the Study is erroneous and grossly inaccurate.

The comparisons between the District, Daly City, Colma and the unincorporated area of the County are inaccurate because for the District the fiscal year 2021 is used while the fiscal year 2022 is used for Daly City, Colma and the unincorporated area of the County.

But perhaps more striking is that the Study, prior to its correction, erroneously shows the District has only 4,411 residents while indeed it actually has approximately 7,200 residents. This data error resulted in an erroneous ratio of officers per 1,000 residents. As noted above the Study reports a ratio of 2.04, when, in fact, the correct ratio is 1.25, which is .19 above Daly City's ratio of 1.06, and which provides the level of service consistent with the wishes of the residents of the District for increased police services<sup>2</sup>.

**C. Table 2**

Table 2 of the Study is erroneous and grossly inaccurate.

Table 2 purports to show the cost per call for police services service and attempts to draw a comparison between the costs of the District as compared to Daly City, Colma and the unincorporated area of the county.

The District's \$3,591.00 purported cost per call for service as set out in the Study is absurd. The correct approximate cost per call was \$328.29, not \$3,591.00.

As in Table 1 the Study in Table 2 uses the same data from 2021 for the District and 2022 for Daly City, Colma and the unincorporated area of the county the Study. This is not a fair comparison, particularly in light of the pandemic.

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<sup>2</sup> The very reason the District was formed in 1948 was because the residents of the District wanted enhanced police services there were not available through the cities of Colma, Daly City or the county. Since its formation the District has been providing those enhanced police services with the overwhelming support and insistence of the residents.

Table 2 also shows the District had 750 calls for police service during F/Y 2021. That is incorrect. The true number of calls for service for that period is 8,203, not 750, yielding the true cost per call to be approximately \$328.29, not \$3,591.00 as shown in the Study. The cost per call for the District is the lowest of the three comparisons and 61% below Daly City's cost of \$840.00 per call. In other words, the residents of the District receive high quality police services for a very reasonable cost that is clearly below the average cost for such service in the area.

The entirety of Table 2 on Page 6 of the Study is fatally flawed because it uses incorrect data.

#### **D. Gann Spending Limit**

It is questionable if the Gann Spending Limit is applicable to the District that has been in existence since 1948. During the fiscal year 1977/78 the District did not levy a property tax of 12 ½% or more per \$100 value of the property<sup>3</sup>. Moreover, the most recent iterations from the State suggest that the subventions apply only to cities. (See letters from the California Department of Finance dated December 7, 2022, and March 29, 2023, copies of which are attached, that discusses cities, not special districts.)

### **IV. THE RESIDENTS AND VOTERS OF THE DISTRICT OVERWHELMINGLY REQUEST THE QUALITY AND LEVEL OF POLICE SERVICES PROVIDED**

In 2000 Broadmoor Measure A was placed on the Ballot. That ballot measure set a permanent supplemental property tax with an annual increase not to exceed 5%. Measure A passed by a 90% favorable vote, well in excess of the 2/3 vote required. (See attached election results.) Once again, this demonstrates the level of service the residents demand. This favorable result is just one of many similar ballot measures passed since the implementation of Proposition 13 in 1978.

Year after year the voters and residents of the District continue to express their desire for very high quality and reasonably priced local policing. The District meets and often exceeds the needs of the community it was formed to serve.

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<sup>3</sup> See, California Constitution Article XIII B Section 9 Subd. c.

The District is keenly aware of the resident who lodged with LAFCo copies of correspondence expressing her extreme displeasure with the District. That resident has waged an ongoing war against the District because the District's officers will not take sides in her ongoing dispute with a neighbor. Moreover, the purported lawsuit she attached to the correspondence she sent to LAFCo was never filed. The District did everything possible to assuage her complaints but she would not accept that the District's officers must remain neutral and they cannot take enforcement action unless the facts and the law justify such action.

## V. CONCLUSION

For the reasons discussed above, the District respectfully requests that the Study dated November 9, 2022, be disregarded and not adopted in whole or in part, and any action taken in response to that Study should be set aside.

As noted above, this supplemental response is very limited in scope and is not intended to address all of the material flaws of the Study.

While it is unclear why LAFCo has chosen to single out the District that has been proudly and honorably serving the residents of Broadmoor Village since 1948 the District is nevertheless willing and committed to cooperate with LAFCo through this process. If a new Study is commissioned, the District looks forward to cooperating with its preparation.

The District thanks LAFCo and in particular its director, Mr. Robert Bartoli, for the opportunity to present this supplemental response.

The District looks forward to any guidance LAFCo might want to offer that would assist the District to improve efficiency and reduce overall costs.

Respectfully,

BROADMOOR POLICE PROTECTION  
DISTRICT



~~James Kucharszky~~, Chair *MARIE BRIZUELA*  
Board of Police Commissioners

cc: Hon. David J. Canepa (Supervisor, District 5)





March 29, 2023

Carolyn Coleman, Executive Director, and CEO  
League of California Cities  
1400 K Street  
Sacramento, CA 95814

Dear Ms. Coleman,

**State Subventions for Fiscal Years 2022-23 and 2023-24**

In a previous communication from our office to yours, dated December 7, 2022, we provided specific information and direction to be utilized by cities to ensure their compliance with changes made to Government Code Section 7903 in the Budget Act of 2022. Changes to that statute require cities (commencing with the 2021-22 fiscal year) to include specified state subventions within their local appropriations limits. The information we provided in that previous communication identified the specific dollar amount for each city attributable to each new subvention that needed to be included in their limits for 2021-22. To the extent that any of these subventions would cause a city to exceed their local limit, our previous communication provided further direction on how to identify and report those excess values to our office by March 1, 2023.

The purpose of this communication is to inform cities that they are to utilize the same subvention information already provided in our December 7, 2022 correspondence for 2021-22, for use in both their 2022-23 and 2023-24 appropriation limit calculations and adjustments pursuant to Government Code Section 7903. To the extent that the subvention values cause a city to exceed their limit in either 2022-23 or 2023-24, those excess values should be reported to the Department of Finance by November 1, 2023 and November 1, 2024 respectively, and by that same date annually thereafter pursuant to Government Code Section 7903. Cities should report this information via email to the following staff: [Susan.Wekanda@dof.ca.gov](mailto:Susan.Wekanda@dof.ca.gov) and [Matthew.Westbrook@dof.ca.gov](mailto:Matthew.Westbrook@dof.ca.gov).

Moving forward, commencing with 2024-25, Finance will provide updated subvention information no later than February 1 of each year preceding the start of the subsequent fiscal year in which that information will be utilized for local appropriation limit calculations. In the case of 2024-25, that information will be provided no later than February 1, 2024.

Finance respectfully requests that you share this information with cities identified in the attachment to facilitate their compliance with the provisions of Government Code Section 7903.

If you have any questions or need additional information regarding this matter, please contact Susan Wekanda, Principal Program Budget Analyst, at (916) 445-5332.

A handwritten signature in black ink, appearing to read "Joe Stephenshaw", with a long horizontal flourish extending to the right.

JOE STEPHENSHAW  
Director

Attachment

cc: Melanie M. Perron, Deputy Executive Director, League of California Cities  
Nicolas Romo, League of California Cities



December 7, 2022

Carolyn Coleman, Executive Director, and CEO  
League of California Cities  
1400 K Street  
Sacramento, CA 95814

Dear Ms. Coleman,

**State Subventions for Fiscal Year 2021-22**

Pursuant to subdivision (b) of Government Code section 7903, commencing with the 2021-22 fiscal year, city governments are required to include specified state subventions within their appropriations limits. Specifically, the attached spreadsheet identifies both the total dollar value of all these subventions (the "City Totals" tab) to be included within a city's appropriations limit for the 2021-22 fiscal year, as well as additional details regarding the dollar value attributable to each individual subvention (the "City Programs" tab). Column B of the "City Programs" tab provides specific statutory references to each subvention contained in subdivision (b) of Government Code section 7903.

The language contained in subdivision (b) of Government Code section 7903 requires each city to include the full value of these subventions within the city's appropriations limit for the 2021-22 fiscal year and each subsequent fiscal year. To the extent that any portion of the values identified for each city in the "City Totals" tab of the attached spreadsheet would cause a city to exceed its appropriations limit, subdivision (c) of Government Code section 7903 requires the city to identify the specific amount attributable to these subventions in excess of their limit and report that information to the Department of Finance. The excess amounts that cannot be included in the city's appropriations limit will instead be included within the state's appropriations limit pursuant to that subdivision.

The timing of this communication will not allow reporting of this information by the date specified in statute. As a result, the Department of Finance directs cities to report any amounts pursuant to subdivision (c) of Government Code section 7903 for the 2021-22 fiscal year to the department by March 1, 2023. Cities should report this information via email to the following staff: [Susan.Wekanda@dof.ca.gov](mailto:Susan.Wekanda@dof.ca.gov) and [Matthew.Westbrook@dof.ca.gov](mailto:Matthew.Westbrook@dof.ca.gov).

Finance respectfully request that you share this information with cities identified in the attachment to facilitate their compliance with the provisions of Government Code section 7903.

If you have any questions or need additional information regarding this matter, please contact Susan Wekanda, Principal Program Budget Analyst, at (916) 445-5332.



JOE STEPHENSHAW  
Director

Attachment

cc: Melanie M. Perron, Deputy Executive Director, League of California Cities  
Nicolas Romo, League of California Cities



# Warren Slocum

Chief Elections Officer & Assessor-County Clerk-Recorder

40 Tower Road  
San Mateo, CA 94402-4098  
phone 650.312.5222  
fax 650.312.5348

May 18, 2000

Chief Timothy J. Guiney  
Broadmoor Police Protection District  
P.O. Box 306  
Colma, CA 94014

Dear Chief Guiney,

Subject: Certificate of the Chief Elections Officer for  
the Broadmoor Police Protection District  
Special Mail Ballot Election held May 16, 2000

Attached hereto is the Chief Elections Officer's Certification in connection with  
the subject election held on May 16, 2000.

Sincerely,

A handwritten signature in black ink that reads "William Jackson".

William Jackson  
Manager, Registration-Elections Division

Enclosures

# **CERTIFICATE OF CHIEF ELECTIONS OFFICER**

In the Matter of the CANVASS OF THE VOTE CAST  
at the BROADMOOR POLICE PROTECTION DISTRICT  
SPECIAL MAIL BALLOT ELECTION held on May 16, 2000

**I, WARREN SLOCUM**, Chief Elections Officer of the County of San Mateo, State of California hereby certify;

**THAT** an election was held within the boundaries of the BROADMOOR POLICE PROTECTION DISTRICT on Tuesday, May 16, 2000, for the purpose of submitting MEASURE A to the qualified electors and; I caused to have processed and recorded the votes from the canvass of all ballots cast at said election within the boundaries of the BROADMOOR POLICE PROTECTION DISTRICT.

**I HEREBY FURTHER CERTIFY** that the record of votes cast at said election are set forth in Exhibit "A" attached hereto and incorporated herein by reference as though fully set forth at length.

**IN WITNESS WHEREOF**, I hereunto affix my hand and seal this 17th day of May, 2000, and file this date with the Governing Body of the BROADMOOR POLICE PROTECTION DISTRICT.



**WARREN SLOCUM**  
Chief Elections Officer &  
Assessor-County Clerk-Recorder

SAN MATEO COUNTY,  
CALIFORNIA

SPECIAL MAIL  
BALLOT ELECTION

STATEMENT OF VOTES CAST

**BROADMOOR POLICE PROTECTION DISTRICT  
MEASURE A**

<u>5 PRECINCTS</u>	<u>REGISTERED VOTERS</u>	<u>BALLOTS CAST</u>	<u>TURNOUT PERCENTAGE</u>	<u>YES</u>	<u>NO</u>
5101	638	324	50.78%	296	27
5102	635	374	58.90%	336	37
5103	577	334	57.89%	301	29
5104	199	46	23.12%	34	12
5701	*NEV				
GRAND TOTAL	2049	1078	52.61%	967	105

\*NEV: No Eligible Voters

SAN MATEO



## LOCAL AGENCY FORMATION COMMISSION

455 COUNTY CENTER, 2ND FLOOR • REDWOOD CITY, CA 94063-1663 • PHONE (650) 363-4224 • FAX (650) 363-4849

March 16, 2023

Interim Chief of Police Michael P. Connolly  
Broadmoor Police Protection District  
388 88<sup>th</sup> Street  
Broadmoor, CA 94015-1717

*Sent Via Email*

**Subject: Request for Response to LAFCo Special Study on the Broadmoor Police Protection District**

Dear Interim Chief of Police Connolly,

On March 15, 2023 the San Mateo Local Agency Formation Commission (LAFCo) approved and adopted the Special Study on the Broadmoor Police Protection District (BPPD). As part of the adoption of the Study, the Commission directed LAFCo staff to request that BPPD respond in writing to the key issues and recommendations identified in the Special Study. Per the Commission, these responses should identify if BPPD agrees with each recommendation and if BPPD disagrees, provide a statement stating the reason for disagreement. The response should also include an explanation about how the recommendation would be implemented, along with the timing of implementation.

To help facilitate responses to the recommendations, LAFCo staff has included a table listing each recommendation from the Special Study along with areas to provide responses. In order for these to be included in the May 17, 2023 LAFCo meeting packet, LAFCo staff is requesting that BPPD provide written responses by **May 1, 2023**. Please send the written responses to my attention by mail or by email at [rbartoli@smcgov.org](mailto:rbartoli@smcgov.org)

In addition, the Commission directed LAFCo staff to present updates regarding BPPD, the implementation of the recommendations, and fiscal condition of BPPD within 90 days (July 19), 6 months (September 20, 2023), and 1 year (March 20, 2024) of adoption of the LAFCo Special Study. LAFCo will notify the District prior to each of these meetings. When the BPPD 2023-2024 budget, audit documents, or other financial documents become available, we would request that these documents be transmitted to LAFCo.

Lastly, the Commission also requested that staff prepare an information item regarding the dissolution process for a special district. LAFCo staff will present this item at the May 17, 2023

**COMMISSIONERS:** ANN DRAPER, CHAIR, PUBLIC ▪ VACANT, SPECIAL DISTRICT ▪ HARVEY RARBACK, CITY ▪ TYGARJAS BIGSTYCK, CITY ▪ WARREN SLOCUM, COUNTY ▪ RAY MUELLER, COUNTY ▪ KATI MARTIN, SPECIAL DISTRICT

**ALTERNATES:** CHRIS MICKELSEN, SPECIAL DISTRICT ▪ ANN SCHNEIDER, CITY ▪ JAMES O'NEILL, PUBLIC ▪ NOELIA CORZO, COUNTY

**STAFF:** ROB BARTOLI, EXECUTIVE OFFICER ▪ SOFIA RECALDE, MANAGEMENT ANALYST ▪ TIM FOX, LEGAL COUNSEL ▪ ANGELA MONTES, CLERK



LAFCo meeting. No action regarding dissolution will occur at the May meeting. Any action by the LAFCo Commission to initiate a dissolution would require a separate LAFCo action.

Sincerely,

*Rob Bartoli*

Rob Bartoli

San Mateo LAFCo Executive Officer

**Attachment**

Broadmoor Police Protection District Response to LAFCo Recommendations Table

## Broadmoor Police Protection District Response to LAFCo Recommendations

RECOMMENDATION	Does BPPD AGREE/NOT AGREE with recommendation (YES/NO)	PLANNED DATE FOR CHANGE OR IMPLEMENTATION	COMMENTS OR REASON FOR NON-AGREEMENT	DETAILS OF CHANGE OR IMPLEMENTATION
<b><i>Capacity and Adequacy of Public Facilities and Services</i></b>				
1) The District should explore cost sharing with adjacent cities or other alternatives to contract for or consolidate services to reduce costs.				
2) The District may consider developing and monitoring performance measures, which could include measurements of response times for calls and call volume to demonstrate the benefit of higher costs associated with higher levels of performance.				
<b><i>Financial Ability</i></b>				
1) Prepare a quarterly financial report which presents the District's financial condition in a user-friendly way so board members and staff can better understand financial data. At a minimum the financial data				

<p>should include a balance sheet, income statement and a budget-to-actual report to detect potential errors. The reports should reference final actual numbers from the previous fiscal year and should be compared to budgeted numbers. In years where there are deficits, the impact to the District's fund balance should be discussed in the budget documents.</p>				
<p>2) Develop long-term fiscal documents that will assist the District in planning for expenditures, such as retirement costs. The Board could engage in a strategic planning session that will help prioritize goals and review the District's fiscal ability to meet these goals.</p>				
<p>3) Budget documents should show the amount of funds that are allocated to the District fund balance/reserve.</p>				
<p>4) Independent audits should be presented to the Board for discussion at public meetings.</p>				

<p>The audit should include management letters and a review of any recommendations for the audit process and fiscal ability of the District. Audits should be conducted in a timely manner.</p>				
<p>5) Develop accounting, financial, governance and general administrative policies to help guide its decision making in a consistent manner. This should include policy regarding the development of a reserve fund as well as a policy about how reserve funds are utilized.</p>				
<p>6) Explore the development of a Master Plan, Strategic Plan or Capital Improvement Plan that plans for asset management and replacement, such as facility upgrade or repairs and replacement of equipment and vehicles to help plan for long-term capital costs.</p>				

7) Consider allocating accounting and auditing services to two separate firms to enhance fiscal oversight and transparency.				
8) Adopt annual Gann Appropriation Limit resolutions.				
9) Explore ways to reduce reliance on Excess ERAF for routine District operations and maintenance and divert Excess ERAF to a reserve fund that the District can draw from for unexpected expenses.				
10) Post budget documents and audits on the District's website.				
<b><i>Accountability, Structure and Efficiencies</i></b>				
1) LAFCo recommends the creation of staff reports for Board of Commissioners agenda items. The creation of staff reports for Board items can increase transparency and raise public awareness of the issues that are being reviewed and acted on by the Commissioners. The District could explore sharing				

services with cities or other special districts to assist in creating the staff reports and compiling an agenda packet.				
2) Video/audio of Board meetings should be posted on the District's website for public viewing.				
3) Provide Brown Act training for all Commissioners.				
4) Explore hiring additional staff or consultants to perform human resource functions and administrative tasks, including budget support. These functions could also be shared services with neighboring agencies.				
5) Post position salary and compensation data on the District's website.				
6) Post contracts and hiring policies on District's website.				
7) Develop accounting, financial, governance and general administrative policies to assist the Commission and District staff. This				

should include the creation of policies regarding meeting agendas and noticing, Brown Act training, and audit and budget review.				
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**Completed by:** \_\_\_\_\_

**Date:** \_\_\_\_\_

SAN MATEO



# LOCAL AGENCY FORMATION COMMISSION

455 COUNTY CENTER, 2ND FLOOR • REDWOOD CITY, CA 94063-1663 • PHONE (650) 363-4224 • FAX (650) 363-4849

July 12, 2023

**To:** LAFCo Commissioners

**From:** Rob Bartoli, Executive Officer  
Sofia Recalde, Management Analyst

**Subject:** Amendment to Broadmoor Police Protection District Special Study – Update to Calls for Service Data

## Background and Summary

On March 15, 2023, LAFCo Commissioners approved the Broadmoor Police Protection District (BPPD or District) Special Study, which evaluated the operations and services provided by the District and focused on the District’s operations, finances, and governance. Prior to Study adoption, LAFCo staff shared the administrative and draft versions of the study for review and input. In addition, LAFCo staff presented the study to the BPPD Board on January 10, 2023 and to the Broadmoor Property Owners Association on January 19, 2023.

Shortly after the adoption of the Special Study, Broadmoor Police Chief Mike Connolly inquired about the source of the calls for service data included in the report. LAFCo staff informed Chief Connolly that the calls for service data had been provided by Interim Chief Mark Melville. Chief Connolly stated that the data was incorrect and provided a new data set to staff on May 22, 2023. Staff reviewed the new data and compared it with data provided by San Mateo County Public Safety Communications and confirmed the new data submitted by BPPD was accurate. Below is the revised table to the Special Study showing the update data for calls for service

**Table 2. Updated Comparison of Costs of Police Services**

Agency	Police Budget	Calls for Service	Cost per Call for Service
BPPD (FY22)	\$2,692,985	<del>6,772,750</del>	<del>\$398</del> <del>\$3,591</del>
City of Daly City PD (FY22)	\$48,030,642	57,177	\$840
Town of Colma PD (FY22)	\$9,167,209	23,458	\$390

**COMMISSIONERS:** ANN DRAPER, CHAIR, PUBLIC • KATI MARTIN, VICE CHAIR, SPECIAL DISTRICT • VIRGINIA CHANG-KIRALY, SPECIAL DISTRICT • HARVEY RARBACK, CITY • TYGARJAS BIGSTYCK, CITY • WARREN SLOCUM, COUNTY • RAY MUELLER, COUNTY

**ALTERNATES:** CHRIS MICKELSEN, SPECIAL DISTRICT • ANN SCHNEIDER, CITY • JAMES O’NEILL, PUBLIC • NOELIA CORZO, COUNTY

**STAFF:** ROB BARTOLI, EXECUTIVE OFFICER • SOFIA RECALDE, MANAGEMENT ANALYST • TIM FOX, LEGAL COUNSEL • ANGELA MONTES, CLERK



County Service Area 1 (Sheriff Service) (FY22)	\$866,555	2,110	\$411
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In FY 21-22, the District received 6,772 calls for service, and the cost per call was \$398. The updated cost per call was comparable to the Town of Colma and County Service Area 1 (Highlands), both of which, like Broadmoor, are smaller communities with less than 10,000 residents. The top 3 service calls, as a percentage of total calls, to BPPD in FY 21-22 were passing checks (22%), traffic stops (17%) and follow-ups (8%). The most frequent call for service in FY 21-22 for Colma and CSA-1 was also passing checks, at 31% and 29%, respectively. Passing checks represented only 3% of total service calls received by Daly City in FY 21-22.

The above changes do not impact the determinations and recommendations noted throughout the Special Study, practically those related to the fiscal health of BPPD. Staff will continue to work with the District and affected agencies to address issues related to short- and long-term financial planning and ongoing delivery of police service.

**Recommendation**

- 1) Open the public hearing and accept public comment; and
- 2) Approve Amendment 1 of the Final Special Study for the Broadmoor Police Protection District

**Attachments**

- A. Broadmoor Police Protection District Special Study – Amendment 1 (with redlined changes) Page 6

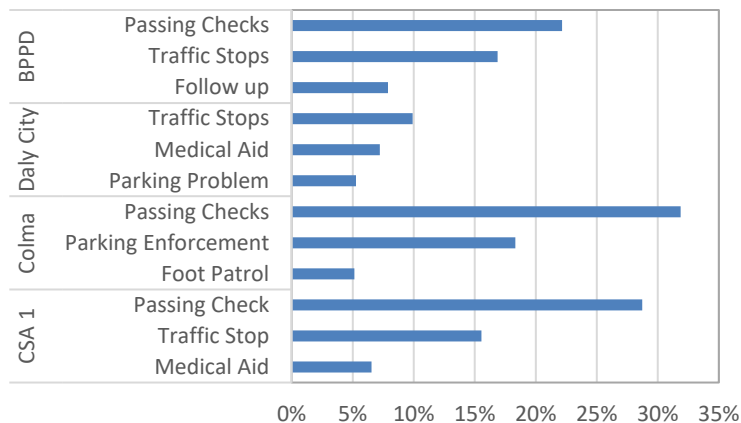
**Table 2. Comparison of Costs of Police Services**

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BPPD (FY22)	\$2,692,985	6,772 <del>750</del>	\$398 <del>\$3,591</del>
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Town of Colma PD (FY22)	\$9,167,209	23,458	\$390
County Service Area 1 (Sheriff Service) (FY22)	\$866,555	2,110	\$411

The Broadmoor Police Protection District handles a variety of public assistance, patrol, traffic enforcement, as well as emergency Priority 1 response calls. The overall calls for service in FY 21-22 totaled approximately 6,772 calls and with a budget of \$2,692,985, that equates to \$398 per call response. The District’s cost per call is comparable to the Town of Colma and County Service Area 1 (Highlands), both of which, like Broadmoor, are small communities with less than 10,000 residents.

The top 3 service calls as a percentage of total calls to BPPD in FY 21-22 were passing checks (22%), traffic stops (17%) and follow-up (8%). The most frequent call for service in FY 21-22 for the Colma and CSA-1 was also passing checks, at 32% and 29% percent of all calls, respectively. Passing checks represented only 3% of total service calls received by the City of Daly City in FY 21-22.

**Chart 1. Top 3 service calls in FY 2021-2022 as a percentage of total calls**



SAN MATEO



# LOCAL AGENCY FORMATION COMMISSION

455 COUNTY CENTER, 2ND FLOOR • REDWOOD CITY, CA 94063-1663 • PHONE (650) 363-4224 • FAX (650) 363-4849

**September 13, 2023**

**To:** LAFCo Commissioners

**From:** Rob Bartoli, Executive Officer  
Sofia Recalde, Management Analyst

**Subject:** Amendment to Broadmoor Police Protection District Special Study – Update to Calls for Service Data

## Background and Summary

On March 15, 2023, LAFCo Commissioners approved the Broadmoor Police Protection District (BPPD or District) Special Study, which evaluated the operations and services provided by the District and focused on the District’s operations, finances, and governance. Prior to Study adoption, LAFCo staff shared the administrative and draft versions of the study for review and input. In addition, LAFCo staff presented the study to the BPPD Commission on January 10, 2023 and to the Broadmoor Property Owners Association on January 19, 2023.

Shortly after the adoption of the Special Study, Broadmoor Police Chief Mike Connolly inquired about the source of the calls for service data included in the report. LAFCo staff informed Chief Connolly that the calls for service data had been provided by Interim Chief Mark Melville. Chief Connolly stated that the data was incorrect and provided a new data set to staff on May 22, 2023. Staff reviewed the new data and compared it with data provided by San Mateo County Public Safety Communications and confirmed the new data submitted by BPPD was accurate. Below is the revised table to the Special Study showing the update data for calls for service.

**Table 2. Updated Comparison of Costs of Police Services**

Agency	Police Budget	Calls for Service	Cost per Call for Service
BPPD (FY22)	\$2,692,985	<del>6,772,750</del>	<del>\$398</del> <del>\$3,591</del>
City of Daly City PD (FY22)	\$48,030,642	57,177	\$840
Town of Colma PD (FY22)	\$9,167,209	23,458	\$390

**COMMISSIONERS:** ANN DRAPER, CHAIR, PUBLIC ▪ KATI MARTIN, VICE CHAIR, SPECIAL DISTRICT ▪ VIRGINIA CHANG-KIRALY, SPECIAL DISTRICT ▪ HARVEY RARBACK, CITY ▪ TYGARJAS BIGSTYCK, CITY ▪ WARREN SLOCUM, COUNTY ▪ RAY MUELLER, COUNTY

**ALTERNATES:** CHRIS MICKELSEN, SPECIAL DISTRICT ▪ ANN SCHNEIDER, CITY ▪ JAMES O’NEILL, PUBLIC ▪ NOELIA CORZO, COUNTY

**STAFF:** ROB BARTOLI, EXECUTIVE OFFICER ▪ SOFIA RECALDE, MANAGEMENT ANALYST ▪ TIM FOX, LEGAL COUNSEL ▪ ANGELA MONTES, CLERK

County Service Area 1 (Sheriff Service) (FY22)	\$866,555	2,110	\$411
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In FY 21-22, the District received 6,772 calls for service, and the cost per call was \$398. The updated cost per call was comparable to the Town of Colma and County Service Area 1 (Highlands), both of which, like Broadmoor, are smaller communities with less than 10,000 residents. This change does not impact the determinations and recommendations noted throughout the Special Study, particularly those related to the fiscal health of the District.

LAFCo staff presented the above information and a summary of the top three calls for service for each agency at the July 19, 2023 Commission meeting. At that meeting, the Commission directed staff to investigate whether there are standard definitions for what constitutes a call for service and the different types of service calls. San Mateo County Public Safety Communications, the County department that provides law enforcement, fire, and medical dispatch and communications services for several agencies (including BPPD), stated that there is no standard definition for what constitutes a call for service, nor is there a standard definition for each service call type (i.e., passing check, follow-up). As a result, and in accordance with direction from the Commission, the top three service calls will not be included in the amendment to the Special Study.

### **Recommendation**

- 1) Open public comment and accept public comment; and
- 2) Approve Amendment 1 of the Final Special Study for the Broadmoor Police Protection District

### **Attachments**

- A. Broadmoor Police Protection District Special Study – Amendment 1 (with redlined changes) Page 6

# Attachment A

Circulation Final Special Study– Broadmoor Police Protection District  
~~3/15/2023~~ Amendment I – 7/19/2023

**Table 2. Comparison of Costs of Police Services**

Agency	Police Budget	Calls for Service	Cost per Call for Service
BPPD (FY22 <del>4</del> )	\$2,692,985	<del>6,772,750</del> <sup>2</sup>	<del>\$398,591</del>
City of Daly City PD (FY22)	\$48,030,642	57,177	\$840
Town of Colma PD (FY22)	\$9,167,209	23,458	\$390
County Service Area 1 (Sheriff Service) (FY22)	\$866,555	2,110	\$411

The Broadmoor Police Protection District handles a variety of public assistance, patrol, traffic enforcement, as well as emergency Priority 1 response calls. The overall calls for service in FY ~~21-22~~ totaled approximately ~~6,772,750~~ calls and with a budget of \$2,692,985, that equates to ~~\$398,591~~ per call response. ~~The District's cost per call is comparable to the Town of Colma and County Service Area 1 (Highlands), both of which, like Broadmoor, are small communities with less than 10,000 residents. This cost per call for service is more than four times the Daly City police department cost per call but is expected with BPPD's higher rate of sworn officers per 1,000 residents (Table 1). This cost factor indicates that there may be an opportunity to consider cost sharing with adjacent cities or other alternatives to contract for or consolidate services to reduce costs.~~

A review of Part I violent crime (defined by the Federal Bureau of Investigation [FBI] as homicide, rape, robbery and aggravated assault) in Broadmoor and Daly City over the past 10 years reveals a comparable annual violent crime rate of approximately 2,000 violent crimes per 100,000 residents. In contrast, the Part I property crime (defined by the FBI as arson, burglary, larceny-theft and motor vehicle theft) was significantly higher in Daly City, reflecting the abundance of commercial businesses in Daly City compared to the mostly residential Broadmoor (Figure 1)<sup>3</sup>. In addition, Daly City has seen a higher clearance rate for both violent and property crimes (57% and 20%, respectively) over the past ten years compared to Broadmoor (44% and 10%), although the gap is narrowing for violent crime clearance in recent years (Figure 2).

The Part I crime and clearance data demonstrate that the likelihood of experiencing a violent crime is similar for residents in Broadmoor and Daly City, and that the likelihood of a crime being cleared ("solved") is higher for residents of Daly City. This suggests that despite Broadmoor's higher cost for service, the two police departments are providing a similar level of police protection to their residents.

SAN MATEO



# LOCAL AGENCY FORMATION COMMISSION

455 COUNTY CENTER, 2ND FLOOR • REDWOOD CITY, CA 94063-1663 • PHONE (650) 363-4224 • FAX (650) 363-4849

October 18, 2023

To: LAFCo Commissioners

From: Rob Bartoli, Executive Officer  
Sofia Recalde, Management Analyst

Subject: Broadmoor Police Protection District Update – Information Only

## **Background**

LAFCo Commissioners approved the Broadmoor Police Protection District (BPPD) Special Study at the March 15, 2023 meeting and directed staff to request that the District respond in writing with their agreement or disagreement of the key issues and recommendations identified in the Special Study for inclusion in the agenda packet at this meeting. In addition, the Commission directed staff to present updates on the Broadmoor Police Protection District, specifically regarding the implementation of the Study's recommendations and the District's fiscal condition within 90 days (July), 6 months (September) and 12 months (March 2024) of the adoption of the Special Study.

The September 20, 2023 presentation included an update on the District's continued inclusion in the voluntary investment pool, BPPD's intention to pursue a ballot measure to increase the supplemental parcel tax above the current 5% annual maximum increase, BPPD's resolution to file Chapter 9 bankruptcy, and the District's plan to reduce non-essential staff and BPPD command staff level hours until the District is in stable condition.

## **Update**

### *Fiscal update*

As of the publication of this report, BPPD has not filed for Chapter 9 bankruptcy. BPPD has requested Measure K funding in the amount of \$750,000 through Supervisor Canepa's office. On October 17, 2023 the San Mateo County Board of Supervisors will review this request, sponsored by Supervisor Canepa, to authorize a one-time grant of district-discretionary Measure K funds to fund the continued operation of the BPPD. Per the staff report that accompanied the request, BPPD has taken the following actions to reduce costs:

- Reduced staffing by eliminating 2 full-time positions and 0.5 of a Commander position.

**COMMISSIONERS:** ANN DRAPER, CHAIR, PUBLIC ▪ KATI MARTIN, VICE CHAIR, SPECIAL DISTRICT ▪ HARVEY RARBACK, CITY ▪ TYGARJAS BIGSTYCK, CITY ▪ WARREN SLOCUM, COUNTY ▪ RAY MUELLER, COUNTY ▪ VACANT, SPECIAL DISTRICT

**ALTERNATES:** CHRIS MICKELSEN, SPECIAL DISTRICT ▪ ANN SCHNEIDER, CITY ▪ JAMES O'NEILL, PUBLIC ▪ NOELIA CORZO, COUNTY

**STAFF:** ROB BARTOLI, EXECUTIVE OFFICER ▪ SOFIA RECALDE, MANAGEMENT ANALYST ▪ TIM FOX, LEGAL COUNSEL ▪ ANGELA MONTES, CLERK

- Suspended operations of non-critical staff that augment patrol and furloughed investigations staff.
- Immediate reduction of some staff members' positions from full-time hours to part-time.
- Further reduced of the Commander position to .25 FTE (10 hours per week).
- Implemented efforts to reduce overtime expenditures.
- Reinstated the Reserve Police Officer program (currently have 1 reserve officer with 2 in the immediate hiring phase).
- Building volunteer staff (currently 2 volunteers who handle facilities and vehicles).
- Developing plans to drastically reduce the District's vehicle fleet.
- Working with vendors to extend the timelines for paying outstanding bills.

As of the writing of this report, the final vote on the funding by the Board of Supervisors had not yet occurred. LAFCo staff will provide an update on the outcome of this item at the October 25<sup>th</sup> LAFCo meeting.

As of October 1<sup>st</sup>, 2023, the Broadmoor Police Protection District had a fund balance of \$151,495, which is below the minimum balance of \$250,000 required by the County to remain the Voluntary Investment Pool. It is staff's understanding that the District will not receive another large infusion of revenue until property tax revenue is received in December 2023. As a result, and despite the District implementing significant personnel and expenditure reductions, it is likely that the District will have a negative balance at some point prior to December 2023.

LAFCo staff has not received any updates on CalPERS litigation or payments.

#### *BPPD Meetings*

BPPD will be holding their next public meeting on October 18<sup>th</sup>, 2023. No other meetings have occurred since the last LAFCo meeting on September 25, 2023.

#### *BPPD Update to LAFCo*

BPPD Chief Connolly requested contact information for the Bay Area coordinator of the California Special District Association, and the LAFCo Executive Officer provided him with the appropriate contact.

LAFCo staff has not received any additional updates from the District.

#### **Next Steps**

LAFCo staff will present an update regarding BPPD at the November 15<sup>th</sup> LAFCo meeting that will include bankruptcy status, fiscal outlook, CalPERS payments and litigations, public outreach, collaboration between the District and LAFCo and updates on the San Mateo County Sheriff's Office and Daly City's ability to provide police services if necessary.

**Recommendation**

Receive informational report.

**Attachment**

- A. San Mateo County Board of Supervisors Staff Report for Use of District-Discretionary Measure K Funds – Supervisorial District 5, Broadmoor Police Protection District, for October 17, 2023





# COUNTY OF SAN MATEO

## BOARD OF SUPERVISORS

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**File #:** 23-846 **Version:** 1 **Name:**  
**Type:** Resolution **Status:** Agenda Ready  
**File created:** 10/2/2023 **Departments:** BOARD OF SUPERVISORS DISTRICT 5  
**On agenda:** 10/17/2023 **Final action:**  
**Title:** Measure K: Adopt a resolution authorizing a one-time grant of district-discretionary Measure K funds not to exceed \$750,000 to the Broadmoor Police Protection District to fund the continued operation of the Broadmoor Police Department, providing an exception to the criteria for district-discretionary Measure K funds to allow for advanced payment, and authorizing the County Executive or designee to execute the grant agreement.  
**Sponsors:** David J. Canepa  
**Attachments:** 1. [20231017 r Broadmoor](#), 2. [20231017 a Broadmoor.pdf](#)

[History \(0\)](#)
[Board Memo](#)

**Special Notice / Hearing:** None  
**Vote Required:** Majority

**To:** Honorable Board of Supervisors  
**From:** Michael P. Callagy, County Executive  
**Subject:** Use of District-Discretionary **Measure K** Funds - Supervisorial District 5

### **RECOMMENDATION:**

**Measure K:** Adopt a resolution authorizing a one-time grant of district-discretionary **Measure K** funds not to exceed \$750,000 to the Broadmoor Police Protection District to fund the continued operation of the Broadmoor Police Department, providing an exception to the criteria for district-discretionary **Measure K** funds to allow for advanced payment, and authorizing the County Executive or designee to execute the grant agreement.

### **BACKGROUND:**

**Measure K** is the half-cent general sales tax initially approved by San Mateo County voters in November 2012 and extended in November 2016 for a total of thirty years.

The Board of Supervisors held study sessions on **Measure K** expenditures and approved funds for the fiscal year (FY) 2023-24 budget cycle, divided equally among the five supervisorial districts, for one-time district-discretionary needs and projects. District 5 has submitted a request to use a portion

of its district-discretionary **Measure K** funds as shown below and described in the Project Summary section of this memorandum:

District/Project	Amount
District 5 (Supervisor David J. Canepa) - Broadmoor Police Protection District (District): to fund the District's continued police protection operations	\$750,000

This item is consistent with the criteria for district-discretionary **Measure K** funds approved by the Board in December 2018, with the following exception: the District has requested that the grant be made as an up front, rather than reimbursement, payment. This request is made in order to maintain the District's financial viability. This payment structure requires Board approval because the criteria for district-discretionary **Measure K** funds approved by the Board in December 2018 provided for reimbursement payments. The Board may approve this exception to the criteria by adopting the resolution.

The District is a public agency operating within the County, and Supervisor Canepa indicates that neither he, any of his family members nor, any of his staff serve as an officer or director of the District and none of them play a policy role for the District.

### **PROJECT SUMMARY:**

This is a request to authorize a grant to the District, and a resulting grant agreement, in an amount not to exceed \$750,000, to provide for the continued operation of the District and prevent its permanent closure. The County Executive's Office will administer and manage the proposed agreement.

The District has not previously received **Measure K** district-discretionary funding.

The District was established in 1949 and it currently provides police protection services to nearly 4,490 residents in the unincorporated area of Broadmoor Village in northern San Mateo County, adjacent to Colma, and three small parcels in Daly City. The Sheriff's Office, which provides police protection to other unincorporated areas of the County areas, is not responsible for law enforcement services in Broadmoor.

The District receives a portion of the general property tax increment from the San Mateo County tax roll, as well as funding from a voter approved Special Policing Tax assessment. The District also receives federal grant funding from the U.S. Department of Justice, under the Office of Community Oriented Policing Services (COPS), and revenues from the Educational Revenue Augmentation Fund (ERAF).

The District does not receive sales tax revenue and it receives only minimal funding from enforcement actions, such as citations and vehicle tows.

It receives no funding from the County or adjacent local law enforcement agencies unless an emergency arises. However, it is common for the District's officers to respond to calls for service at the Colma BART Station and the District receives no funding from BART to deal with the associated crime issues and the unhoused population, which are significant issues. Additionally, District officers are frequently called to respond to incidents located on SamTrans buses and bus stops in unincorporated areas outside of the District's jurisdictional boundaries, within areas that are the responsibility of the County Sheriff's Office.

The District has faced significant recent financial challenges, including budget deficits in five of the previous six years, as identified in a special study commissioned by the Local Agency Formation Commission.

However, the District's leadership has reported on steps it is taking to stabilize its financial circumstances. The following measures have been implemented or are in progress to address the financial challenges faced by the District:

1. Reduced staffing by eliminating 2 full-time positions and 0.5 of a Commander position.
2. Suspended operations of non-critical staff that augment patrol and furloughed investigations staff.
3. Immediate reduction of some staff members' positions from full-time hours to part-time.
4. Further reduced of the Commander position to .25 FTE (10 hours per week).
5. Implemented efforts to reduce overtime expenditures.
6. Reinstated the Reserve Police Officer program (currently have 1 reserve officer with 2 in the immediate hiring phase).
7. Building volunteer staff (currently 2 volunteers who handle facilities and vehicles).
8. Developing plans to drastically reduce the District's vehicle fleet.
9. Awaiting funding from the COPS Grant, ERAF funds, and the County.
10. Raising the District's Special Policing Tax Assessment 5 percent, the maximum increase allowable by law, commencing in December 2023.
11. Working with vendors to extend the timelines for paying outstanding bills.

The District has noted that while it has experienced budget issues in the past, this is the first time in its 75-year history that funds are being sought from the County to maintain District operations. The near-term plan to stabilize District finances is to develop and place on the March 2024 ballot a measure to increase the Special Policing Tax Assessment. However, at this time, the unincorporated Broadmoor community is in need of uninterrupted public safety services.

District 5 has informed the District that this grant is one-time only, and that the District will need to find other sources of funding going forward. The District will use the **Measure K** grant as follows:

- Fund continued law enforcement operations.
- Develop disaster preparedness, prevention, response, recovery, and mitigation plans.
- Combat organized retail theft.
- Restructure pending operating liabilities to achieve financially sustainable operations.

The project or services funded by this district-discretionary grant will be implemented or provided during the 2023-2024 fiscal year.

**Total Measure K Request: Not to Exceed \$750,000**

The release of funds will be contingent on the execution of an agreement providing for the County's confirmation of the expenditure of funds for the purposes stated herein. The County will disburse the funds to the following organization for the purposes described above:

Police Commission President James Kucharszky  
 Broadmoor Police Department  
 388 88<sup>th</sup> Street  
 Broadmoor, CA 94015-1717  
 E-mail: [jkucharszky@pd.broadmoor.ca.us](mailto:jkucharszky@pd.broadmoor.ca.us) <<mailto:jkucharszky@pd.broadmoor.ca.us>>  
 (Office): 650-755-3840

**PERFORMANCE MEASURES:**

Description	Target
Fund continued operation of Broadmoor Police Department during the 2023-2024 fiscal year.	Complete

The County Attorney's Office has reviewed and approved the agreement and resolution as to form.

**FISCAL IMPACT:**

There are sufficient **Measure K** funds for this specific FY 2023-24 **Measure K** request. These funds are budgeted in the Non-Departmental Services FY 2023-24 Adopted Budget.

SAN MATEO



# LOCAL AGENCY FORMATION COMMISSION

455 COUNTY CENTER, 2ND FLOOR • REDWOOD CITY, CA 94063-1663 • PHONE (650) 363-4224 • FAX (650) 363-4849

November 8, 2023

To: LAFCo Commissioners

From: Rob Bartoli, Executive Officer  
Sofia Recalde, Management Analyst

Subject: Broadmoor Police Protection District Update – Information Only

## Background

LAFCo Commissioners approved the Broadmoor Police Protection District (BPPD) Special Study at the March 15, 2023 meeting and directed staff to request that the District respond in writing with their agreement or disagreement of the key issues and recommendations identified in the Special Study for inclusion in the agenda packet at this meeting. In addition, the Commission directed staff to present updates on the Broadmoor Police Protection District, specifically regarding the implementation of the Study's recommendations and the District's fiscal condition within 90 days (July), 6 months (September) and 12 months (March 2024) of the adoption of the Special Study.

Due to concerns about the District's ability to fund ongoing operations through the remainder of 2023, the Commission requested that staff present updates on BPPD's status at each LAFCo meeting through March 2024. At the October 25, 2023 meeting, staff reported that BPPD requested Measure K funding in the amount of \$750,000 to fund continued police protection operations through Supervisor Canepa's office. On October 17, 2023 the San Mateo County Board of Supervisors reviewed this request and continued the item to a future meeting.

## Update

### *Measure K request*

The request for Measure K funding to continue funding District operations was not included on the November 7<sup>th</sup>, 2023 Board of Supervisors agenda. The item may be brought back at a later date.

**COMMISSIONERS:** ANN DRAPER, CHAIR, PUBLIC ▪ KATI MARTIN, VICE CHAIR, SPECIAL DISTRICT ▪ VIRGINIA CHANG-KIRALY, SPECIAL DISTRICT ▪ HARVEY RARBACK, CITY ▪ TYGARJAS BIGSTYCK, CITY ▪ WARREN SLOCUM, COUNTY ▪ RAY MUELLER, COUNTY

**ALTERNATES:** CHRIS MICKELSEN, SPECIAL DISTRICT ▪ ANN SCHNEIDER, CITY ▪ JAMES O'NEILL, PUBLIC ▪ NOELIA CORZO, COUNTY

**STAFF:** ROB BARTOLI, EXECUTIVE OFFICER ▪ SOFIA RECALDE, MANAGEMENT ANALYST ▪ TIM FOX, LEGAL COUNSEL ▪ ANGELA MONTES, CLERK

### *Fiscal update*

As of the publication of this report, BPPD has not filed for Chapter 9 bankruptcy, and the Broadmoor Police Protection District has a fund balance of \$175,500. In October, BPPD did receive some unsecured property tax revenue which increased their projected revenue.

Despite having a fund balance below the \$250,00 minimum balance required to remain in the San Mateo County Voluntary Investment Pool, BPPD remains in the County Pool. The County Treasurer's Office and Controller's Office are working to transition BPPD out of the County Voluntary Investment Pool to a District specific account. In this new District specific account, BPPD would be able to deposit funds into and withdraw funds from this account, so long as there are sufficient funds in the account. According to Treasurer staff, this will ensure that District funds are available to honor checks and that the District cannot over draw funds.

LAFCo staff received a copy of the District's FY 21-22 audit from County Supervisor Mueller (Attachment A). The BPPD audit was issued on May 18, 2023. Based on the District's published agendas and meeting minutes, it does not appear that the audit was presented to the Commission at a noticed meeting. The audit affirms the Commission's ongoing concerns about the District's financial health. Per the audit report, "...the district has suffered recurring significant loss in last several years, has a net deficiency in net assets and has stated that substantial doubt exists about the district's ability to continue as a going concern." Specifically, "Given the agency maintained only \$779,573 operating cash balance as of June 30, 2022, management believes that it may not [have] sufficient capital to operate over the next 12 months. This is [the] third years of consecutive net loss of \$112,080 for 2022, 2021 is \$258,072, and 2020 is \$454,291." In addition to the net losses for the past several years, the increase in legal and insurance costs contribute to the uncertainty to lawsuits facing the District.

LAFCo staff has not received any updates on the District's CalPERS litigation or payments.

### *BPPD Meetings*

BPPD will be holding their next public meeting on November 14<sup>th</sup>, 2023. No other BPPD Commission meetings have occurred since the last LAFCo meeting on October 25<sup>th</sup>, 2023.

### *BPPD Update to LAFCo*

LAFCo staff has not received any additional updates from the District.

### **Next Steps**

LAFCo staff will present an update regarding BPPD at the January 14, 2024 LAFCo meeting that will include bankruptcy status, fiscal outlook, CalPERS payments and litigations, public outreach, collaboration between the District and LAFCo and updates on the San Mateo County Sheriff's Office and Daly City's ability to provide police services if necessary.

### **Recommendation**

Receive informational report.

### **Attachment**

A. Broadmoor Police Protection District Financial Statements and Independent Auditor's Reports for the Fiscal Year Ended June 30, 2022

**BROADMOOR POLICE PROTECTION DISTRICT**

**Financial Statements and Independent Auditor's Reports for the  
Fiscal Year Ended June 30, 2022**

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## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors of  
Broadmoor Police Protection District  
Broadmoor, California

### **Opinion**

I have audited the accompanying financial statements of Broadmoor Police Protection District (the district) as of June 30, 2022 and the related notes to the financial statements.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Broadmoor Police Protection District as of June 30, 2022, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special District. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of the district and to meet my other ethical responsibilities in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### **Substantial Doubt about the Organization's Ability to Continue as a Going Concern**

The accompanying financial statements have been prepared assuming that the district will continue as a going concern. As discussed in Note 9 to the financial statements, the district has suffered recurring significant loss in last several years, has a net deficiency in net assets, and has stated that substantial doubt exists about the district's ability to continue as a going concern. Management's evaluation of the events and conditions and management's plans regarding those matters are also described in Note 9 and MD&A of this report (Page 9). The financial statements do not include any adjustments that might result from the outcome of this uncertainty. My opinion is not modified with respect to that matter.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

In preparing the financial statements, management is required to evaluate whether there are Broadmoor Police Protection District's conditions or events, considered in the aggregate, that raise substantial doubt about Broadmoor Police Protection District's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

My objectives is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Broadmoor Police Protection District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Broadmoor Police Protection District's ability to continue as a going concern for a reasonable period of time.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that I identified during the audit.

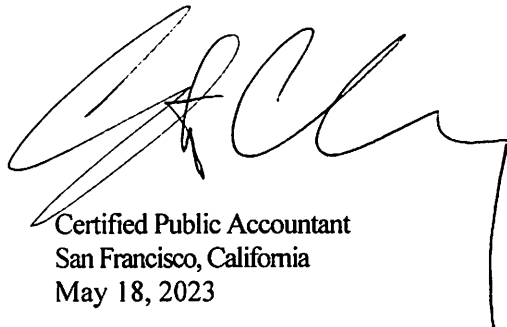
## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### Other Matters

#### Supplementary Information

My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information (MD&A) is presented on pages 4 to 9 for purposes of additional analysis and are not a required part of the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

I have previously audited Broadmoor Police Protection District's June 30, 2021 financial statements, and I expressed an unmodified audit opinion on those audited financial statements in my report dated June 26, 2022.



Certified Public Accountant  
San Francisco, California  
May 18, 2023

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Broadmoor Police Protection District (District), I offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal years ended June 30, 2022 and 2021. I encourage readers to consider the information presented here in conjunction with the District's financial statements (pages 10-17) and the accompanying notes to financial statements (pages 18-32).

### Financial Highlights

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year by \$(1,262,011) (net position). Of this amount, there is \$(1,642,394) in unrestricted net position. At June 30, 2021, liabilities of the District exceeded its assets at the close of the fiscal year by \$(1,149,931). Of this amount, there is a deficit of \$(1,547,240) in net investment in capital assets.
- The District's total net position decreased by \$(112,080) for 2022 and decreased by \$(258,069) for 2021. The change for 2022 and 2021 are primarily due to program expenses exceeding general and program revenues.
- As of the close of the current fiscal year, the District's governmental funds reported an ending fund balance of \$804,862 a net decrease of \$(299,544) in comparison with June 30, 2021. As of close of the fiscal year ending June 30, 2021, the District's governmental funds reported an ending fund balance of \$1,104,416, a net increase of \$13,829 in comparison with June 30, 2020.
- The District's total long-term liabilities decreased by \$1,402,544 during 2022 and increased by \$249,737 in 2021. The major changes were due to an increase in net pension liability for 2022 and 2021.

### Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements themselves.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

**Government-wide financial statements.** The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net assets present information on all of the District's assets and liabilities, with the difference between two reported as net assets. Overtime, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements (GAAP) can be found on pages 10-12 of this report.

**Fund financial statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District's funds are governmental funds.

**Governmental funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District uses governmental funds to account for its activities, which include police protection services in the district boundaries. The District adopts an annual appropriated budget for its funds. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 13 & 15 of this report.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

**Notes to the basic financial statements** - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to financial statements can be found on pages 18-32 of this report.

### Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the District, liability exceeded asset by \$1,262,011 at the close of the fiscal year and \$1,149,931 for the prior year.

A large portion of the district's net position (64 and 85 percent) reflects its investment in capital assets (e.g. buildings and improvements and equipment). The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

### Net Position

	<b>2022</b>	<b>2021</b>
<b>Assets:</b>		
Current and other assets	\$ 1,014,558	\$ 1,334,177
Capital assets	380,383	397,309
<b>Total assets</b>	1,394,941	1,731,486
Deferred outflows	838,832	678,942
<b>Liabilities:</b>		
Long-term liabilities outstanding	1,918,984	3,301,465
Liabilities due within one year	209,696	229,759
<b>Total liabilities</b>	2,128,680	3,531,224
Deferred Inflows	1,367,104	29,135
<b>Net position:</b>		
Invested in capital assets, net of related debt	380,383	397,309
Unassigned	(1,642,394)	(1,547,240)
<b>Total net position</b>	\$ (1,262,011)	\$ (1,149,931)

The balance of the unrestricted net position is negative \$(1,262,011) for 2022 and \$(1,149,931) for 2021.

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**Governmental activities** - Governmental activities decreased the District's fund balance by \$299,554 for 2022 and increased by \$13,829 for 2021. This increase is a result of net income in the governmental activities.

**Statement of Activities**

<b>Revenues:</b>	<u>2022</u>	<u>2021</u>
Program revenues:		
Public safety - fire protection	\$ 914,100	\$ 45,761
General revenues:		
Property taxes	2,317,450	2,708,371
Investment income and other	<u>8,764</u>	<u>278,893</u>
<b>Total revenues</b>	<u>3,240,314</u>	<u>3,033,025</u>
<b>Expenses:</b>		
Public safety - fire protection	<u>3,352,394</u>	<u>3,291,094</u>
<b>Change in net position</b>	<u>(112,080)</u>	<u>(258,069)</u>
<b>Net assets - beginning of the year</b>	<u>(1,149,931)</u>	<u>(891,862)</u>
<b>Net position - end of the year</b>	<u><u>\$ (1,262,011)</u></u>	<u><u>\$ (1,149,931)</u></u>

**Financial Analysis of the Government's Funds**

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related requirements.

**Governmental Funds**

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the District's governmental funds reported ending fund balances of \$804,862, a net decrease of \$299,554 in comparison with the prior year. As of June 30, 2021, the District's governmental funds reported ending fund balances of \$1,104,416, a net increase of \$13,829 in comparison with the prior year.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

### Governmental Funds, continued

The general fund is the only operating fund of the District. At the end of June 30, 2022 and 2021, unreserved fund balance of the general fund was \$804,862 and \$1,104,416, respectively.

As a measure of the general fund's liquidity, it may be useful to compare unreserved fund balance to total fund expenditures. Unreserved fund balance represents 22.85% and 29.4% percent of total general fund expenditures which were \$3,521,984 and \$3,024,684 for June 30, 2022 and 2021, respectively.

### General Fund Budgetary Highlights

The only material difference between the original budget and the final amended budget is a change for increased property tax revenue and salaries, and a decrease in supply expenses.

### Capital Assets

**Capital assets** - The District's investment in capital assets, as of June 30, 2022 and 2021, amounts to \$380,383 and \$397,309 (net of accumulated depreciation), respectively. This investment in capital assets includes equipment, buildings and improvements.

Additional information on the District's capital assets can be found on Note 1 on page 23 and Note 4 on pages 24-25 of this report.

### Debt Administration

At the end of the fiscal year the District had total long-term obligations of \$1,918,984 for 2022 and \$3,301,465 for 2021 in net pension liability. During the fiscal year, the District's long-term debt decreased by \$1,382,481 for 2022.

### Economic Factors and Next Year's Budgets and Rates

The following factors were considered in preparing the District's budget for the fiscal year ending June 30, 2022.

- Property tax revenues - the county anticipates no change in tax collection levels. The budget is adjusted accordingly
- Amount of intergovernmental revenue anticipated based on contracts.
- Equipment purchases planned for fiscal year.
- Salaries and benefit costs expected for the upcoming fiscal year.
- Increases or decreases in services and supplies based on anticipated costs.



## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

### **Going Concern Information**

There are certain conditions significantly impacting the financial position of the District, which are highlighted below:

Over the past few years, there has been a steady increase in legal fees paid for litigations against the District, which directly correlated with a significant increase in general liability insurance costs. At this time, there is no known date for resolution, thus these payments will continue into the upcoming fiscal year.

Another factor affecting the District's cash flow are the regular and arrears pension contributions made for full-time officers and administrative personnel to ensure their retirement benefits are accurate.

Since these amounts were not anticipated in prior years adopted budgets, the District's reserves were used to cover the unforeseen costs. As a result, cash balances available to pay for the day-to-day operations has negativity impacted future liquidity of the District.

### **Request for Information**

The financial report is designed to provide a general overview of the District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Broadmoor Police Protection District, 388 88th Street, Broadmoor, California.

**BROADMOOR POLICE PROTECTION DISTRICT  
STATEMENT OF NET POSITION  
FOR THE YEAR ENDED JUNE 30, 2022**

	<b>2022</b>
<b>ASSETS</b>	
Cash and investments	\$ 779,573
Accounts receivable, government agency	77,032
Prepaid	157,953
<b>Total current assets</b>	<b>1,014,558</b>
<b>Capital assets (net of accumulated depreciation):</b>	
Building and improvements	380,383
Vehicles and equipment	-
<b>Total capital assets</b>	<b>380,383</b>
<b>Total assets</b>	<b>\$ 1,394,941</b>
<b>Deferred Outflows of Resources Related to Pension</b>	<b>838,832</b>
<b>LIABILITIES</b>	
<b>Current liabilities</b>	
Accounts payable and accrued expenses	\$ 61,920
Compensated absences	147,776
<b>Total current liabilities</b>	<b>209,696</b>
<b>Long-term liabilities:</b>	
Net pension liability - safety plan	1,919,011
Net pension liability - miscellaneous plan	(27)
<b>Total long term liabilities</b>	<b>1,918,984</b>
<b>Total liabilities</b>	<b>\$ 2,128,680</b>
<b>Deferred Inflows of Resources Related to Pension</b>	<b>1,367,104</b>
<b>NET POSITION</b>	
Net investment in capital assets (Note 4)	380,383
Unassigned	(1,642,394)
<b>Total net position</b>	<b>\$ (1,262,011)</b>

*See accompanying notes to financial statements*

**BROADMOOR POLICE PROTECTION DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2022**

<b>Expenses</b>	<u>2022</u>
Public safety - police protection	
Salaries and employee benefits	\$ 1,982,504
Services and supplies	1,335,081
Depreciation	34,809
<b>Total program expenses</b>	<u>3,352,394</u>
<b>Program Revenues</b>	
Intergovernmental revenue	580,782
Other	113,022
Grants	161,285
Charges for services and miscellaneous	24,763
Gain or (Losses) from sale of assets	34,248
<b>Total program revenues</b>	<u>914,100</u>
<b>Net program revenues (expenses)</b>	<u>(2,438,294)</u>
<b>General Revenues</b>	
Property taxes	2,317,450
Investment earnings	8,764
<b>Total general revenues</b>	<u>2,326,214</u>
<b>Change in net position</b>	<u>(112,080)</u>
<b>Net position, beginning of year</b>	<u>(1,149,931)</u>
<b>Net position, end of year</b>	<u>\$ (1,262,011)</u>

*See accompanying notes to financial statements*

**BROADMOOR POLICE PROTECTION DISTRICT  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2022**

	<b>2022</b>
<b>Cash flows from Operating Activities:</b>	
Change in Net Position	\$ (112,080)
Adjustments to Reconcile Change in Net Position to Net Cash Provided by Operating Activities:	
Depreciation Expenses	34,809
(Increase) Decrease in Operating Activates	
Receivable	(50,883)
Prepaid	(28,965)
Deferred Outflows of Resources-Deferred Pensions	(159,890)
Increase (Decrease) in Operating Liabilities	
Accounts payable and accrued expenses	(30,557)
Compensated absences	10,494
Long term net pension liability-Safety plan	(1,358,175)
Long term net pension liability-Miscellaneous	(24,306)
Deferred Inflows of Resources-Deferred Pensions	1,337,969
<b>Net Cash Used by Operating Activities</b>	<b>(381,584)</b>
 <b>Cash Flows from Investing Activities</b>	
Proceed from sale of capital assets	(17,883)
<b>Net Cash Provided by Investing Activities</b>	<b>(17,883)</b>
 <b>Net Decrease in Cash</b>	<b>(399,467)</b>
 <b>Cash, at Beginning of Year</b>	<b>1,179,040</b>
 <b>Cash and Cash Equivalents, at End of Year</b>	<b>\$ 779,573</b>

*See accompanying notes to financial statements*

**BROADMOOR POLICE PROTECTION DISTRICT  
BALANCE SHEET  
GENERAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2022**

	<b>2022</b>
<b>ASSETS</b>	
Cash and investments	\$ 779,573
Accounts receivable	77,032
Prepaid	157,953
<b>TOTAL ASSETS</b>	<b>\$ 1,014,558</b>
 <b>LIABILITIES AND FUND BALANCE</b>	
<b>Liabilities</b>	
Accounts payable and accrued expenses	\$ 209,696
<b>Total liabilities</b>	<b>209,696</b>
 <b>Fund balance</b>	
Nonspendable	-
Committed	-
Unassigned	804,862
<b>Total fund balances</b>	<b>804,862</b>
 <b>TOTAL LIABILITIES AND FUND BALANCE</b>	 <b>\$ 1,014,558</b>

*See accompanying notes to financial statements*

**BROADMOOR POLICE PROTECTION DISTRICT  
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
FOR THE YEAR ENDED JUNE 30, 2022**

	<b>2022</b>
<b>Fund balances - total government funds</b>	<b>\$ 804,862</b>
Amount reported for governmental activities in the statement of net assets is different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	380,383
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.	-
Compensated absences	-
Net pension liability	(1,918,984)
Deferred inflows	(1,367,104)
Deferred outflows	838,832
<b>Net position of governmental activities</b>	<b>\$ (1,262,011)</b>

*See accompanying notes to financial statements*

**BROADMOOR POLICE PROTECTION DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2022**

	<b>2022</b>
<b>Revenues:</b>	
Property taxes	\$ 2,317,450
Investment earnings	8,764
Intergovernmental revenue	580,782
Proceed from sale of capital assets	16,364
Charges for services and miscellaneous	299,070
<b>Total revenues</b>	<b>3,222,430</b>
<b>Expenditures:</b>	
Current:	
Salaries and employee benefits	2,186,905
Services and supplies	1,335,079
<b>Total expenditures</b>	<b>3,521,984</b>
<b>Net change in fund balances</b>	<b>(299,554)</b>
<b>Fund balance, beginning of year</b>	<b>1,104,416</b>
<b>Fund balance, end of year</b>	<b>\$ 804,862</b>

*See accompanying notes to financial statements*

**BROADMOOR POLICE PROTECTION DISTRICT  
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2022**

	<b>2022</b>
<b>Net change in fund balance - governmental funds</b>	<b>\$ (299,554)</b>
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>	
Current year depreciation	-
Current year depreciation	(34,809)
Gain from sale of capital assets	17,884
Change in current year deferred inflows and outflows	(1,178,082)
Change in current year pension liability	1,382,481
<p>Change in compensated absences reported in the statement of activities does not require the use of current financial resources and, therefore, is not reported as expenditures in governmental funds.</p>	
	-
<b>Change in net position of governmental activities</b>	<b>\$ (112,080)</b>

*See accompanying notes to financial statements*



**BROADMOOR POLICE PROTECTION DISTRICT  
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>General Fund Budget</u>	<u>General Fund Actual</u>	<b>2022 Variance with Final Budget Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Property Taxes	\$ 1,450,200	\$ 1,601,244	\$ 151,044
Special Assessments	682,500	716,207	33,707
Grant Revenue	125,000	161,285	36,285
Interest Income	5,000	8,764	3,764
Charge for Services	25,000	24,763	(237)
Receipts - Trust Fund	7,000	14,000	7,000
Other Insurance	3,000	113,022	110,022
ERAF Rebate	555,000	566,781	11,781
Gain or (Loss) of Asset Sale	-	16,364	16,364
<b>Total Revenues</b>	<u>\$ 2,852,700</u>	<u>\$ 3,222,430</u>	<u>\$ 369,730</u>
<b>Expenses:</b>			
Salary and Benefits	1,833,560	2,186,905	(353,345)
Training	-	21,891	(21,891)
Clothing & Uniforms	25,000	10,380	14,620
Household Expenses	7,000	-	7,000
Office Expenses	50,000	26,195	23,805
Memberships	16,718	28,096	(11,378)
Fuel & Lubrication	25,000	39,843	(14,843)
Radio Equipment Maintenance	10,000	1,800	8,200
Other General Maintenance	25,000	14,214	10,786
General Maintenance of Structure	5,000	-	5,000
Utilities	34,372	27,116	7,256
Transportation and Travel	15,000	9,365	5,635
Professional Contract Services	197,371	370,234	(172,863)
Professional Services	113,000	198,327	(85,327)
Insurance	325,000	478,216	(153,216)
Small Equipment	60,000	60,942	(942)
School Crossing Guard Program	55,000	39,476	15,524
Miscellaneous Expense	-	8,984	(8,984)
Depreciation	-	-	-
<b>Operating Expenditures</b>	<u>2,797,021</u>	<u>3,521,984</u>	<u>(724,963)</u>
Fixed Assets-Equipment	-	-	-
<b>Total Expenditures</b>	<u>2,797,021</u>	<u>3,521,984</u>	<u>(724,963)</u>
<b>Excess of Revenues over (under) Expenditures</b>	<u>\$ 55,679</u>	<u>\$ (299,554)</u>	<u>\$ (355,233)</u>

*See accompanying notes to financial statements*

**BROADMOOR POLICE PROTECTION DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

***Reporting Entity***

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, and agencies that are not legally separate from the District.

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District, in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete.

The District has identified no organizations that are required to be reported as component units.

**Introduction**

The District's financial statements are prepared in conformity with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. The more significant accounting policies established in GAAP and used by the District are discussed below.

**Government-wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the non-fiduciary activities of the primary government. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function *or segment*.

Program revenues include charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or section and grants and contributions that are restricted to meeting operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

**BROADMOOR POLICE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Measurement focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Taxes, interest, and charges for services are accrued when receipt occurs within 365 days of the end of the accounting period so as to be both measurable and available. Licenses, permits, fines, forfeitures, and other revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Property taxes are accrued when their receipt occurs within sixty days of the end of the accounting period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims judgments are recorded only when payment is due.

Amounts recorded as program revenues include charges to customers or applicants for goods, services, or privileges provided and capital grants and contributions. Internally dedicated resources are reported as general revenues rather than program revenues.

Likewise, general revenues include all taxes.

**Assets, Liabilities, and Net Assets or Equity**

**Cash and Investments**

Cash and investments as of June 30, were classified on the statement of net position as follows:

<b>Description</b>	<b>Balance</b>
<b>Governmental funds:</b>	
Cash and cash equivalents	\$ 779,573
<b>Total Cash and cash equivalents</b>	<b>\$ 779,573</b>

Cash and investments at June 30, 2022, are reported at fair value and consisted of the following:

**BROADMOOR POLICE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

<u>Description</u>	<u>Balance</u>
Demand deposits with financial institutions	\$ 15,890
Deposits with San Mateo County Treasury Pool	763,683
<b>Total Cash and cash equivalents</b>	<b>\$ 779,573</b>

**Demand Deposits**

At June 30, 2022, the carrying amount of the District's demand deposits was \$15,890 and the financial institutions balances totaled \$15,890.

**Custodial Credit Risk - Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the Authority's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC) and are collateralized by the respective financial institutions. In addition, the California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit).

**San Mateo County Treasury Pool**

The District is a voluntary participant in the San Mateo County Treasury Pool (Pool) pursuant to Government Code Section 53694. The cash flow needs of participants are monitored daily to ensure that sufficient liquidity is maintained to meet the needs of those participants. At the time deposits are made, the San Mateo County Treasurer may require the depositing entity to provide annual cash flow projections or an anticipated withdrawal schedule for deposits in excess of \$1 million. Projections are performed no less than semi-annually. In accordance with Government Code Section 27136, all request for withdrawal of funds for the purpose of investing or deposits the funds elsewhere shall be evaluated to ensure the proposed withdrawal will not adversely affect the principal deposits of the other participants. Pool detail may be obtained from the San Mateo County Treasurer-Tax Collector's office at 555 County Center #1, Redwood City, CA 94063.

The San Mateo County Treasury Pool is not categorized under the fair value hierarchy established by GAAP as it is held at an amortized cost basis. For financial reporting purposes, the District considers the funds held in the Pool as cash equivalents due to their highly liquid nature and dollar-in dollar-out amortized cost methodology. As of June 30, 2022, the District held \$763,683 in the Pool.

**BROADMOOR POLICE PROTECTION DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Deferred Outflows/inflows of Resources**

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time.

**Pensions**

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plan and addition to/deductions from the Plans fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

The following timeframes are used for pension reporting:

Valuation Date June 30, 2019

Measurement Date June 30, 2021

Measurement Period July 1, 2020 to June 30, 2021

Gains and losses related to changes in total pension liability is recognized in pension expense systematically over time. The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense. The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized straight-line over 5 years. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive and retirees) as of the beginning of the measurement period.

**Fund Balances**

The fund balance for governmental funds is reported in classifications based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

**Nonspendable:** Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form include inventories and prepaid assets.

**BROADMOOR POLICE PROTECTION DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Assigned:** Resources that are constrained by the District's intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent may be expressed by either the Board, committees (such as budget or finance), or officials to which the Board has delegated authority.

**Unassigned:** Unassigned fund balance represents fund balance that has not been restricted, committed, or assigned and may be utilized by the District for any purpose. When expenditures are incurred, and both restricted and unrestricted resources are available, it is the District's policy to use restricted resources first, then unrestricted resources in the order of assigned, and then unassigned, as they are needed.

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from those estimates.

Receivables and Payables

**Flat charges Receivable** - Flat charges collected are apportioned to the District to supplement property taxes collected for operating costs. Not all of the assessments are collected as of June 30, 2022; therefore, the remainder of the uncollected assessments is considered flat charges receivable.

**Property Taxes** -The County of San Mateo is responsible for assessing, collecting and distributing property taxes in accordance with state law. Liens on real property are established January 1 for the ensuing fiscal year. The property tax is levied as of July on all taxable property located in the County of San Mateo. Secured property taxes are due in two installments, on November 1 and February 1, and are delinquent after December 10 and April 10, respectively. Additionally, supplemental property taxes are levied on a pro rata basis when changes in assessed valuation occur due to sales transactions or the completion of construction.

Since the passage of California's Proposition 13, beginning with the fiscal year 1978/1979, general property taxes are based either on a flat *1% rate* applied to the 1975/1976 full value, or on one percent of the sales price of the property on sales transactions and construction after the 1975/1976 valuation. Taxable values on properties (exclusive of increases related to sales and construction) can rise at a maximum of two percent per year.

Included within the property tax revenue is \$716,207 in Special Taxes collected. Special Taxes are a type of direct charge applied to each parcel of property within the District for a specific dollar amount and for a specific purpose.

**BROADMOOR POLICE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

On June 30, 1993, the board of Supervisors adopted the “Teeter” Method of property tax allocation. This method allocates property taxes based on the total property tax billed. At year-end, the county advances cash to each taxing jurisdiction equal to its current year delinquent property taxes based on the total property tax billed. At year-end, the County advances cash to each taxing jurisdiction equal to its current year delinquent property taxes. In exchange, the county receives the penalties and interest on delinquent taxes when collected. The penalties and interest are used to pay the interest cost of borrowing the cash used for the advances.

**Capital Assets**

Capital assets, which include land, buildings and improvements, and equipment, are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of five years. Such assets are recorded at historical cost of purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Buildings and improvements and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

Asset	Years
Buildings and improvements	10-30
Equipment	5-25

**Compensated Absences**

It is the District's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Only ten percent of unused sick leave for administrative personnel and 30 percent for safety personnel is included in the accrual calculation. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignation and for retirement.

**Net Position**

Net position is classified into two components - invested in capital assets and unrestricted. These classifications are defined as follows:

- Invested in capital assets, net of related debt - This component of net assets consists of capital assets, net accumulated depreciation and net of related debt if any.
- Unrestricted net position - This component of net position consists of net position that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

**BROADMOOR POLICE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Reclassifications**

Certain prior year amounts have been reclassified for consistency with the current period presentation. These reclassifications had no effect on the reported results of operations.

**NOTE 2— STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**Budgetary Information**

Budgetary revenue estimates represent original estimates modified for any authorized adjustments which were contingent upon new or additional revenue resources. Budgetary expenditure amounts represent original appropriations adjusted by budget transfers and authorized appropriation adjustments made during the year. All budgets are adopted on a non-GAAP basis. The Districts budgetary information was amended during the year.

**NOTE 3— ACCOUNTS RECEIVABLE**

Accounts Receivable represents the outstanding balance for services provided rendered to police protection service clients that haven't paid for services rendered as well as flat charges collected that are apportioned to the District to supplement property taxes collected for operating costs.

Management believes receivables at June 30, 2022 will be fully collected. Accordingly, no allowance for doubtful receivables is recorded. The balance of accounts receivable at June 30, 2022 is \$84,032 and \$26,149 in 2021.

**NOTE 4— CAPITAL ASSETS**

Capital asset activity for the year ended June 30 is as follows:



**BROADMOOR POLICE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 4— CAPITAL ASSETS (Continued)**

	Beginning Balance	Additions	Deletions	2022 Ending Balance
Capital assets, being depreciated:				
Buildings and improvements	\$ 445,813	\$ -	\$ -	\$ 445,813
Vehicles & equipments	908,531	-	-	908,531
Total capital assets, being depreciated	<u>1,354,344</u>	<u>-</u>	<u>-</u>	<u>1,354,344</u>
Less accumulated depreciation for:				
Buildings and improvements	348,488	-	-	348,488
Vehicles & equipments	609,489	-	-	609,489
Total accumulated depreciation	<u>957,977</u>	<u>-</u>	<u>-</u>	<u>957,977</u>
Capital assets, net	<u>\$ 396,367</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 396,367</u>

Depreciation expense is charged to functions/programs of the Broadmoor Police Protection District government as follows:

Governmental activities:

Public safety - police protection	<u>\$ 34,809</u>
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**NOTE 5— DETAILED NOTES**

**Long-term Liabilities**

Changes in long-term liabilities

Long term liability activity for the year ended June 30 is as follows:

	Beginning Balance	Additions	Reductions	2022 Ending Balance	Due Within One Year
Accrued liabilities	\$ 137,282	\$ 10,495	\$ -	\$ 147,777	\$ 147,777
Net pension liability	3,301,465	-	1,382,481	1,918,984	-
Total long-term liabilities	<u>\$ 3,438,747</u>	<u>\$ 258,184</u>	<u>\$ 1,382,481</u>	<u>\$ 2,066,761</u>	<u>\$ 147,777</u>

**BROADMOOR POLICE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 6— OTHER INFORMATION**

**Risk Management**

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District is a member of the Golden State Risk Management Authority (GSRMA), an intergovernmental risk sharing joint powers authority created to provide self-insurance programs for California special districts. The purpose of the GSRMA is to arrange and administer programs of self-insured losses and to purchase excess insurance coverage.

The District maintains workers' compensation coverage and employer's liability coverage in accordance with the statutory requirements of the State of California also with GSRMA Pool.

Liabilities are recorded when it is probable that a loss has been incurred and the amount of the loss can be reasonably estimated net of the respective insurance coverage. Liabilities include an amount for claims that have been incurred but not reported (IBNR). As of June 30, 2022, IBNR payable is \$700,000 in one case and there is approximately \$750,000 assessed pending in two cases.

Current year premium contribution for fiscal year ended June 30, 2022 is \$432,155. For fiscal year 2022, GSRMA increased the risk pool premium of Broadmoor Police Protection District from \$335,936 to \$432,155 increase (28.6% increase) from fiscal year 2021.

**NOTE 7— NET PENSION PLAN LIABILITY AND PENSION PLAN**

Public Employees Retirement System

Plan Description: Based on PERS eligibility criteria all qualified permanent and probationary employees are eligible to participate in the District's following cost-sharing multiple employer defined benefit pension plans (Plans):

- District Miscellaneous (Tier 1)
- District Miscellaneous (Tier 2 & PEPRA)
- District Safety (Tier 1)
- District Safety (Tier 2 & PEPRA)

The Plans are administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

The Plan provisions and benefits in effect at June 30, 2022, are summarized as follows:

**BROADMOOR POLICE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 7— NET PENSION PLAN LIABILITY AND PENSION PLAN (Continued)**

	District Miscellaneous		
	Prior to August 1, 2012	8/1/2012- 12/31/2012 (or "Classic")	On or after January 1, 2013 ("PERPA")
Hire date			
Benefit formula	2.5% @ 55	2% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50-55	50-63	52-67
Monthly benefits, as a % of eligible compensations	2.0% to 2.5%	1.091% to 2.418%	1.0% to 2.5%
Required employee contribution rates	8%	7%	6.25%
Required employer contribution rates	19.176%	8.005%	6.25%
	District Safety		
	Prior to January 1, 2012	On or after January 1, 2012 (or "Classic")	On or after January 1, 2013
Hire date			
Benefit formula	3% @ 50	3% @ 55	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50-55	50-55	50-57
Monthly benefits, as a % of eligible compensations	3%	2.4 to 3%	2.0% to 2.7%
Required employee contribution rates	9%	9%	11.5%
Required employer contribution rates	34.595%	20.774%	11.5%

The District's Miscellaneous and Safety Rate Plans are part of the public agency cost-sharing multiple-employer defined benefit pension plan (PERF C), which is administered by the California Public Employees' Retirement System (CalPERS). PERF C consists of a miscellaneous pool and a safety pool (also referred to as "risk pools"), which are comprised of individual employer miscellaneous and safety rate plans, respectively. Individual employers may sponsor more than one miscellaneous and safety rate plan. The employer participates in one cost-sharing multiple-employer defined benefit pension plan regardless of the number of rate plans the employer sponsors. The District sponsors four rate plans (two miscellaneous and two safety).

**BROADMOOR POLICE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 7— NET PENSION PLAN LIABILITY AND PENSION PLAN (Continued)**

Contributions - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the year ended June 30, 2022, the contributions recognized as part of pension expense for each Plan were as follows:

	<b>2022</b>
	Total Miscellaneous
Employer Contributions	\$ 7,461
	Total Safety
Employer Contributions	\$ 593,424

As of June 30, 2022, the District reported net pension liabilities for its proportionate shares of the net pension liability of the Miscellaneous and Safety Plans as follows:

	<b>2022</b>
	Proportionate Share of Net Pension Liability
Miscellaneous	\$ (27)
Safety	1,919,011
	\$ 1,918,984

The District's net pension liability for the Plans is measured as the proportionate share of the net pension liability. The net pension liability of the Plans is measured as of June 30, 2021, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for each Plan as of June 30, 2020 and 2021 was as follows:

**BROADMOOR POLICE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 7— NET PENSION PLAN LIABILITY AND PENSION PLAN (Continued)**

<u>District Miscellaneous Plan</u>	<u>Miscellaneous</u>
Proportion - June 30, 2020	0.03012%
Proportion - June 30, 2021	0.0%
Change - Decrease	0.03012%
<u>District Safety Plan</u>	<u>Safety</u>
Proportion - June 30, 2020	0.00022%
Proportion - June 30, 2021	0.05466%
Change - Increase	0.05444%

For the year ended June 30, 2022, the District recognized pension expense of \$178,035. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$ 382,437	\$ -
Changes in assumptions	-	-
Differences between actual and expected experience	327,858	-
Net differences between projected and actual earnings on plan investments	24	1,142,180
Change in proportions and differences between actual contributions and proportionate share of contributions	115,558	3,067
	12,955	221,857
Total	<u>\$ 838,832</u>	<u>\$ 1,367,104</u>

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expenses as follows:

<u>Year Ended June 30</u>	<u>Total</u>
2023	\$ 151,223
2024	187,229
2025	257,952
2026	314,305
Total	<u>\$ 910,709</u>

**BROADMOOR POLICE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 7— NET PENSION PLAN LIABILITY AND PENSION PLAN (Continued)**

Actuarial Assumptions

The total pension liabilities in the June 30, 2021 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Project Salary Increase	Varies by Entry Age and Service
Investment Rate of Return	7.15%

- (1) Net of pension plan investment expenses, including inflation.
- (2) The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table, please refer to the CalPERS 2014 experience study report available on CalPERS website.

The discount rate used to measure the total pension liability was 7.15% for each Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

**BROADMOOR POLICE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 7— NET PENSION PLAN LIABILITY AND PENSION PLAN (Continued)**

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	Assets Allocation	Real Return Years 1-10	Real Return Years 11+
Global Equity	50%	4.80%	5.98%
Fixed Income	28%	1.00%	2.62%
Inflation Assets	0%	0.77%	1.81%
Private Equity	8%	6.30%	7.23%
Real Estate	13%	3.75%	4.93%
Liquidity	1%	0.00%	(0.92)%
Total	100%		

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the District's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>Miscellaneous</u>	<u>Safety</u>
1% Decrease	6.15%	6.15%
Net Pension Liability (Asset)	25,014	3,672,496
Current Discount Rate	7.15%	7.15%
Net Pension Liability (Asset)	(27)	1,919,011
1% Increase	8.15%	8.15%
Net Pension Liability (Asset)	(20,729)	478,740

Pension Plan Fiduciary Net Position – Detail information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Payable to the Pension Plan

At June 30, 2022, the District reported a payable of \$0 for outstanding amount of contributions to the pension plan required for the year ended June 30, 2022.

**BROADMOOR POLICE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 8—COMMITMENTS AND CONTINGENCIES**

**Litigation and Claims**

In the ordinary course of operations, the District is subject to claims and litigation from public parties.

As of June 30, 2022, there are total of two litigations still pending and they are as follow:

Both cases are still pending but legal counsel is not able to give estimate for any potential loss as of May 10, 2023 financial statement date and these cases are as follow:

- During fiscal year 2021, Broadmoor Police Protection District had filed a claim against several of their former employee for certain fraudulent transactions on its CALPER's Retirement Account. CalPERS is currently handling the case and San Mateo County is also victim in this case.
- Several former employees filed a wrongful termination lawsuit against Broadmoor Police Protection District during fiscal year 2021.

**NOTE 9 – UNCERTAINTY**

The going concern basis assumes District will continue in operation for the foreseeable future and will be able to realize its assets and discharge its liabilities and commitments in the normal course of business under GASB 34. During the year ended June 30, 2022, the entity had a net loss of \$112,080 from net assets change. Given the agency maintained only \$779,573 operating cash balance as of June 30, 2022, management believes that it may not sufficient capital to operate over the next 12 months. This is third years of consecutive net loss of \$112,080 for 2022, 2021 is \$258,072, and 2020 is \$454,291.

On top of the net losses for the past several years, the increases in legal and insurance costs play a major factor for the uncertainty due to various lawsuits filed or pending against the District.

**NOTE 10—SUBSEQUENT EVENTS**

The District has evaluated subsequent events through May 18, 2023, the date the financial statements were available to be issued. In January 2020, COVID-19 emerged and has subsequently spread worldwide. The World Health Organization has declared COVID-19 a pandemic resulting in federal, state and local governments and private entities mandating various restrictions. This could have a material effect on the District's operations, financial position, and cash flows.

The two cases pending litigation after June 30, 2021 (see Note 9 above) have a potential liability payment of \$750,000 as of June 26, 2022 estimated from attorney. This liability is not reflected as part of June 30, 2022 financial statement. The District risk pool insurance will cover all expenses and its settlement.



**REQUIRED SUPPLEMENTARY INFORMATION**

**BROADMOOR POLICE PROTECTION DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION - PENSIONS  
JUNE 30, 2022**

**Schedule of the District's Proportionate Share of the Net Pension Liability**

	<u>District Safety</u>	<u>District Miscellaneous</u>
	Total	Total
Fiscal year	2021-2022	2021-2022
Measurement period	2020-2021	2020-2021
District's proportion of the net pension liability (asset)	0.03548%	0.00000%
District's proportionate share of the net pension liability (asset)	\$ 1,919,011	\$ (27)
District's covered payroll (Measurement Year)	1,381,604	89,086
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	138.90%	0.03%
Plan's fiduciary net position as a percentage of the Plan's total pension liability	88.29%	88.29%
Proportionate share of aggregate employer contributions	\$ 593,424	\$ 7,461

**Schedule of the District's Contribution**

District Safety	
Fiscal Year Ended	<u>2022</u>
Contractually required contribution (actuarially determined)	\$ 376,119
(CRC) Contributions in relations to the CRC	<u>(376,119)</u>
Contribution deficiency (excess)	<u>-</u>
Covered payroll	\$ 1,382,537
Contributions as a percentage of covered payroll	27,20%
District Miscellaneous	
Fiscal Year Ended	<u>2022</u>
Contractually required contribution (actuarially determined)	\$ 6,318
(CRC) Contributions in relations to the CRC	<u>(6,318)</u>
Contribution deficiency (excess)	<u>-</u>
Covered payroll	\$ 44,213
Contributions as a percentage of covered payroll	14,29%

**BROADMOOR POLICE PROTECTION DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION -  
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
JUNE 30, 2022**

Last Ten Fiscal Years\*

California Public Employees' Retirement System (CalPERS) Miscellaneous Plan

Measurement Date	District's Proportion of the Miscellaneous Plan's Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered	Plan's Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability
June 30, 2014	0%	0	0	0%	0%
June 30, 2015	0 %	0	0	0%	0%
June 30, 2016	0.03004%	2,599,090	635,023	409.29%	74.06%
June 30, 2017	0.02931%	2,906,715	649,120	447.79%	71.31%
June 30, 2018	0.02984%	2,875,646	427,134	673.20%	75.26%
June 30, 2019	0.02970%	3,043,281	524,247	580.50%	75.26%

Notes to Schedule:

Benefit Changes:

There were no changes in benefits.

Changes in Assumptions:

From fiscal year June 30, 2015 and June 30, 2016:

GASB 68, paragraph 68 states that the long-term expected rate of return should be determined net of pension plan investment expense but without reduction for pension plan administrative expense. The discount rate of 7.50% used for the June 30, 2014, measurement date was net of administrative expenses. The discount rate of 7.65% used for the June 30, 2015, measurement date is without reduction of pension plan administrative expense.

From fiscal year June 30, 2016 to June 30, 2017:

There were no changes in assumptions.

From fiscal year June 30, 2017 to June 30, 2018:

The discount rate was reduced from 7.65% to 7.15%.

From fiscal year June 30, 2018 to June 30, 2019:

There were no significant changes in assumptions.

From fiscal year June 30, 2019 to June 30, 2020:

There were no significant changes in assumptions.

\*Fiscal) year 2016 was the first measurement date year of implementation; therefore, only four years are shown.

*See notes to the required supplementary information.*

**BROADMOOR POLICE PROTECTION DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION -  
SCHEDULE OF PENSION CONTRIBUTIONS  
JUNE 30, 2022**

Last Ten Fiscal Years\*

California Public Employees' Retirement System (CalPERS) Miscellaneous Plan

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2014	\$ 0	\$ (0)		\$ 0	0%
June 30, 2015	0	(0)		0	0%
June 30, 2016	0	(0)		27,034	0%
June 30, 2017	81,673	(81,673)		28,932	282.29%
June 30, 2018	19,067	(19,067)		81,101	23.51%
June 30, 2019	5,469	(5,469)		89,086	6.14%
June 30, 2020	6,063	(6,063)		122,458	4.95%

**Notes to Schedule**

Fiscal Year	Valuation Date	Actuarial Cost Method	Asset Valuation Method	Inflation	Investment Rate of Return
June 30, 2014	June 30, 2012	Entry Age	Market Value	2.75%	7.65%
June 30, 2015	June 30, 2013	Entry Age	Market Value	2.75%	7.65%
June 30, 2016	June 30, 2014	Entry Age	Market Value	2.75%	7.65%
June 30, 2017	June 30, 2015	Entry Age	Market Value	2.75%	7.65%
June 30, 2018	June 30, 2016	Entry Age	Market Value	2.75%	7.15%
June 30, 2019	June 30, 2017	Entry Age	Market Value	2.50%	7.15%
June 30, 2020	June 30, 2018	Entry Age	Market Value	2.50%	7.15%

Amortization Method	Level percentage of payroll, closed
Salary Increases	Depending on age, service, and type of employment
Investment Rate of Return	Net of pension plan investment expense, including inflation
Retirement Age	50 years (3.0%@50), 52 years (2.7%@57)
Mortality	Mortality assumptions are based on mortality rates resulting from the most recent CalPERS Experience Study adopted by the CalPERS Board.

\*Fiscal year 2017 was the first measurement date year of implementation; therefore, only four years are shown

*See notes to the required supplementary information*

**BROADMOOR POLICE PROTECTION DISTRICT  
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2022**

**Schedule of Proportionate Share of the Net Pension Liability**

This schedule is required by GASB Statement No. 68 and is required for all employers in a cost-sharing pension plan. The schedule reports the following information:

- The proportion (percentage) of the collective net pension liability (similar to the note disclosure)
- The proportionate share (amount) of the collective net pension liability
- The employer's covered-employee payroll
- The proportionate share (amount) of the collective net pension liability as a percentage of the employer's covered-employee payroll
- The pension plan's fiduciary net position as a percentage of the total pension liability

**Schedule of Pension Contributions**

This schedule is required by GASB Statement No. 68 and is required for all employers in a cost-sharing pension plan. The schedule reports the following information:

- If an employer's contributions to the plan are actuarially determined or based on statutory or contractual requirements: the employer's actuarially determined contribution to the pension plan (or, if applicable, its statutorily or contractually required contribution), the employer's actual contributions, the difference between the actual and actuarially determined contributions (or statutorily or contractually required), and a ratio of the actual contributions divided by covered-employee payroll.

**BROADMOOR POLICE PROTECTION DISTRICT  
ROSTER OF BOARD MEMBERS  
JUNE 30, 2022**

Regular Meetings: The regular meeting of the Board of Directors is held at 7:00 PM at Broadmoor Police Protection District office of each month at the 388 88th Street, Broadmoor, California.

Directors:

James Kucharszky, Chairman

Ralph Hutchens, Treasurer

Marie Brizuela, Secretary

SAN MATEO



# LOCAL AGENCY FORMATION COMMISSION

455 COUNTY CENTER, 2ND FLOOR • REDWOOD CITY, CA 94063-1663 • PHONE (650) 363-4224 • FAX (650) 363-4849

January 10, 2024

To: LAFCo Commissioners

From: Rob Bartoli, Executive Officer  
Sofia Recalde, Management Analyst

Subject: Broadmoor Police Protection District Update – Information Only

## **Background**

LAFCo Commissioners approved the Broadmoor Police Protection District (BPPD) Special Study at the March 15, 2023 meeting and directed staff to request that the District respond in writing with their agreement or disagreement of the key issues and recommendations identified in the Special Study for inclusion in the agenda packet at this meeting. In addition, the Commission directed staff to present updates on the Broadmoor Police Protection District, specifically regarding the implementation of the Study's recommendations and the District's fiscal condition within 90 days (July), 6 months (September) and 12 months (March 2024) of the adoption of the Special Study.

## **Update**

### *Fiscal update*

On December 1, 2023, the County Treasurer-Tax Collector's Office transfer Broadmoor Police District's funds from the County investment pool and to an independent bank account. To ensure that the district's property tax income is handled efficiently, the Treasurer's office is collaborating with the Controller's office to personally deposit apportionment checks at the bank for expedited credit.

### *BPPD Meetings*

BPPD held meetings on January 4 and January 9. LAFCo staff will provide an update regarding these two meetings the January 17 LAFCo meeting.

### *BPPD Update to LAFCo*

LAFCo staff has not received any additional updates from the District.

**COMMISSIONERS:** ANN DRAPER, CHAIR, PUBLIC ▪ KATI MARTIN, VICE CHAIR, SPECIAL DISTRICT ▪ VIRGINIA CHANG-KIRALY, SPECIAL DISTRICT ▪ HARVEY RARBACK, CITY ▪ TYGARJAS BIGSTYCK, CITY ▪ WARREN SLOCUM, COUNTY ▪ RAY MUELLER, COUNTY

**ALTERNATES:** CHRIS MICKELSEN, SPECIAL DISTRICT ▪ ANN SCHNEIDER, CITY ▪ JAMES O'NEILL, PUBLIC ▪ NOELIA CORZO, COUNTY

**STAFF:** ROB BARTOLI, EXECUTIVE OFFICER ▪ SOFIA RECALDE, MANAGEMENT ANALYST ▪ TIM FOX, LEGAL COUNSEL ▪

ANGELA MONTES, CLERK

**Next Steps**

LAFCo staff will present an update regarding BPPD at the March 20, 2024 LAFCo meeting.

**Recommendation**

Receive informational report.