

May 14, 2024

Via Email (lafco@smcgov.org)

San Mateo LAFCo
455 County Center, 2nd Floor
Redwood City, CA 94063

Re: Item No. 4, Municipal Service Review for the Broadmoor Police

Dear Commissioners:

I write to draw your attention to the Broadmoor Police Protection District's proposed budget, posted to their website on May 9, 2024. See Ex. A.¹ As you can see, the department now projects that it will run a surplus of \$486,833. At first glance, this figure might suggest the department has learned something from the prior six years of shortfalls and LAFCo's recent attempts to instill fiscal discipline. Upon closer inspection, however, it reveals that nothing has actually changed. The department has only learned to lie in a more subtle and politically palatable fashion.

The proposed budget is implausible and riddled with inconsistencies. In its contemporary proposal to increase the assessment its residents pay, the district claims it will "continue to adequately staff the District and to provide the high quality police. . . that the community has enjoyed since 1948." Yet according to the proposed budget, it will now do so with half as much overtime and four fewer officers than the prior year. One of those officers has seen their compensation decreased by \$17,488 or 16% over the last year. *Compare* Ex. A, p. 10 *with* Ex. B, p. 13. The Chief, who also receives a \$241,379.14 pension from the SFPD,² has suffered no similar pay cut. *Id.*

¹ Sometime between the afternoon of May 10, 2024 and the morning of May 13, 2024, the proposed budget document attached in part as Exhibit A here was inexplicably replaced with a less detailed document that shows only the overall totals. The later less detailed version is available at <https://www.broadmoorpolice.com/wp-content/uploads/2024/05/NOTICE-OF-MEETING-AGENDA-and-complete-MEETING-PACKET.pdf>

² https://data.sfgov.org/City-Management-and-Ethics/Retiree-Pensions-Annual-Benefit-Received/84zg-myyk/about_data

On wages of \$1,035,511, the department budgets just \$12,483 for Medicare and \$10,000 for Social Security. Ex. A, p. 11. These figures appear incorrect.³ Medicare withholdings are 1.45% of compensation, which means the department should contribute \$15,014.91. The department has underestimated its liability by \$2,531.91. Social security is 6.2%, which means the department should actually contribute roughly \$64,201.68. Thus, the department has underestimated its liability by \$54,201.68.

Its budget for CalPERS contributions also understates its liabilities. CalPERS website reflects that Broadmoor's Unfunded Accrued Liability for FY2024-2025 is \$321,215. Ex. C. Broadmoor's FY2024-2025 budget reflects just \$260,790, meaning again it has underestimated its liability to CalPERS by \$60,425. Its budget also appears to reflect that it will not contribute \$2,361 to CalPERS for its office assistant.

Just these understatements, which are readily identified from comparison to other public sources, **total \$127,158.60** or 26% of its supposed surplus.

The other figures in the proposed budget make little more sense. Just last year, Golden State Risk Management Association kicked the department out of its pool because GSRMA had paid out \$1.66 million on just \$714,000 in contributions from the department. Ex. D. GSRMA estimated that the department's premiums should have been \$1.1 million per year to meet its risk model. *Id.* Nevertheless, the department now asserts its liability insurance premiums will decrease by \$161,500 from \$629,500 to \$468,000. *Compare* Ex. A, p. 15 *with* Ex. B, p. 30. This steep decline is impossible to square with GSRMA's statements. Ex. D.

Even as it employs roughly 30% fewer officers, it projects its health insurance costs for the remaining seven will increase by 66% (\$53,820) from the FY2023-2024. Its unemployment insurance will inexplicably skyrocket from just \$15,000 for FY2023-2024 to \$66,000. Unemployment insurance in California is typically rated at 3.4% of \$7,000 in wages per employee.⁴ A typical employer with seven employees in California would pay just \$1,666 for unemployment insurance. The BPPD proposes that it must pay 40 times that.

Its projections for legal expenses are equally as fanciful. During a year in which its former chief will be tried for stealing \$1.2 million from CalPERS and during which the department claims it and all of its commissioners will supposedly face a civil trial in *Five Points Tire Imports v. BPPD*, San Mateo Co. Superior Court Case No. 21-CIV-03905,

³ <https://www.irs.gov/pub/irs-pdf/p15.pdf>, p.14

⁴ <https://edd.ca.gov/tax-rated-employers>

the department claims its legal expenses will decrease by \$50,000. That civil trial, by Broadmoor's account, will supposedly cost it less than half what it cost to write an appellate brief in the same case during the prior fiscal year. *Compare* Ex. A, p. 14 *with* Ex. B, p. 28. Taking a case to trial requires considerably more time and expense than drafting a single appellate brief.

Last month, it paid Paul Davis⁵ \$7,800 of my tax money to defame me, a private citizen and third-generation taxpayer, in a letter which attached precisely zero documents to support his claims. The District now claims it will pay him less than half that, just \$3,750 per month, during FY2024-2025. *Compare* Ex. A, p. 14 *with* Ex. B, p. 28. I certainly hope that is the case and that the District will devote less time and money to impugning the integrity of taxpayers who dare question how the department spends those taxpayers' money. Given its long storied history of fiscal mismanagement, that its current proposed budget states it intends to shortchange CalPERS once more, and that it *just last weekend* removed detailed financial information from its website, I rather doubt it.

Thank you so much for your continued attention to Broadmoor's lack of fiscal controls and transparency.

Sincerely,

A handwritten signature in blue ink that reads "Andrea M. Hall". The signature is written in a cursive style with a large, stylized initial 'A'.

⁵ Ex. A, p. 3. Mr. Davis is an attorney who has never resided in Broadmoor and who maintains an office in a zip code where the annual household income is triple that of Broadmoor.

Exhibit A



BROADMOOR COMMISSIONERS
Hon. James Kucharszky
Hon. Ralph Hutchens
Hon. Marie Brizuela

AGENDA

REGULAR MEETING

Meeting to be held:

Tuesday, May 14, 2024, at 7:00 p.m.

**Broadmoor Police Department
388-88th Street
Broadmoor, Vlg., California 94015-1717**

Meetings are accessible to people with disabilities. Individuals who need special assistance or a disability-related modification or accommodation to participate in this meeting, or who have a disability and wish to request an alternative format for the agenda, meeting notice, agenda packet or other writings that may be distributed at the meeting should contact Lisa Hernandez [Administrative Assistant of the Police Department] at least 2 working days before the meeting at (650) 755-3840 and/or lhernandez@pd.broadmoor.ca.us. Notification in advance of the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting and the materials related to it. Attendees to this meeting are reminded that other attendees may be sensitive to various chemical-based products.

**NO FOOD OR BEVERAGES WILL
BE PERMITTED IN THE MEETING ROOM**

**NO ANIMALS EXCEPT REGISTERED SERVICE ANIMALS
WILL PERMITTED IN THE MEETING ROOM**

**RULES OF ORDER AND DECORUM SET FORTH
IN RESOLUTION 2022/23-07 WILL BE ENFORCED**

1. PLEDGE OF ALLEGIANCE
2. ROLL CALL

3. PUBLIC COMMENTS

This time is provided for interested persons to address the Commission or submit written communications on matters not on the Agenda. Anyone wishing to present oral comments on matters not on the agenda must approach the podium, state his or her name, and will have up to three minutes to present his or her oral comments. At the conclusion of all public comments on matters not on the Agenda, the Commission may respond to the public comments. Any request that requires Commission action will be set by the Commission for a future agenda or referred to staff.

4. CONSENT AGENDA

PREVIOUS MINUTES

- (a) Approval of minutes from regular meeting on April 9, 2024.
- (b) Approval of minutes from special meeting on April 18, 2024.

TREASURER'S REPORT

- (c) Approval of May 2024 Warrants and Deposits.

5. CHIEF OF POLICE REPORT

Chief Connolly will deliver his report.

6. OPEN SESSION

- (a) Discussion and action on proposed Resolution No. 2023/24-05 to adjust the special property tax for fiscal year 2024/2025 as specified in the proposed Resolution.
- (b) First reading and discussion on proposed budget for Fiscal Year 2024/2025. No action will be taken at this meeting.

7. ADJOURNMENT

Motion to adjourn.

POSTED AT: WWW.BROADMOORPOLICE.COM
BROADMOOR POLICE DEPARTMENT
COLMA FIRE DEPARTMENT
BROADMOOR COMMUNITY CENTER

MEMBERS OF THE PUBLIC ARE WELCOME TO ATTEND

Broadmoor Police Department
Warrants Report May 2024

Account	Transaction type	Date	Name	Memo/Description	Account	Amount
Petty Cash - Chase	Check	04/18/2024	BPOA	REIMBURSEMENT OF BPOA DUES	5331-PROFESSIONAL MEMBERSHIPS	-7,700.00
Petty Cash - Chase	Check	04/18/2024	Alison Drake	REIMBURSEMENT TO ALISON BDAY CARDS FOR INTERNET/CABLE	5199c-Meals	-200.00
Petty Cash - Chase	Check	04/18/2024	Wave	5638-Other Utility Expense	5638-Other Utility Expense	-208.81
Petty Cash - Chase	Check	04/18/2024	Narrasoth Valley Bank	NETWORK SERVICES	5638-Other Utility Expense	-415.00
Petty Cash - Chase	Check	04/29/2024	County of San Mateo ISD	CHEVY TAHOE PAYMENT 11 DUE 05/01/24	7311-FIXED ASSETS - EQUIPMENT	-628.55
Petty Cash - Chase	Check	04/29/2024	AAA Smart Home	INV 1Y8012403	5858-OUTSIDE PROF CONTRACT SERV	-82.25
Petty Cash - Chase	Check	04/29/2024	AAA Smart Home	APRIL SERVICE	5478-Other Contract Maintenance	-34.20
Total for Petty Cash - Chase						-4,966.81
SMCO - General Fund Cash						
SMCO - General Fund	Journal Entry	04/05/2024		TO RECORD PAYROLL FOR PPE 3/30/24		-30,060.29
SMCO - General Fund	Journal Entry	04/05/2024		TO RECORD PAYROLL FOR PPE 3/30/24		-10,713.09
SMCO - General Fund	Check	04/09/2024	All City Management Services	INV_ 91061_ 914111_90032_91863	5300-SCHOOL CROSSING GUARD EXP	-18,022.72
SMCO - General Fund	Check	04/17/2024	Chase Card Services	DUE 04/19/2024	5199a-General	-373.07
SMCO - General Fund	Check	04/18/2024	STATE COMPENSATION INSURANCE	APRIL PREMIUM DUE 04/27/24	6731-INSURANCE	-5,322.08
SMCO - General Fund	Check	04/18/2024	AT&T Mobility-FreshNet	DUE 04/25/24	5638-Other Utility Expense	-483.12
SMCO - General Fund	Check	04/18/2024	Kaiser Foundation Health Plan	MAY 2024	4413 KAISER HEALTH INSURANCE	-4,099.13
SMCO - General Fund	Check	04/18/2024	Critical Reach	2024 ANNUAL FEE	5878-OTHER PROFESSIONAL SERVICE	-445.00
SMCO - General Fund	Check	04/18/2024	BERKSHIRE HATHAWAY	DUE 5/1/24	6731-INSURANCE	-2,740.49
SMCO - General Fund	Check	04/18/2024	PG&E	DUE 4/25/24	5638-Other Utility Expense	-1,522.73
SMCO - General Fund	Check	04/18/2024	South Bay Regional Public Safety Trng	CLASS FEES	5036-Training & Equipment	-541.00
SMCO - General Fund	Check	04/18/2024	Daily City Auto Repair	INV 101758	5455-VEHICLE AND EQUIP REPAIRS	-781.35
SMCO - General Fund	Check	04/18/2024	TEA	INV 40662	5424-Radio/Telecom Equip Main	-180.00
SMCO - General Fund	Check	04/18/2024	County of San Mateo, PSC	QUARTERLY BILLING MESSAGE SWITCH 3RD Q	5878-OTHER PROFESSIONAL SERVICE	-1,358.25
SMCO - General Fund	Check	04/18/2024	Lanorena & Chang	2023 AUDIT BILLING	5878-OTHER PROFESSIONAL SERVICE	-13,100.00
SMCO - General Fund	Check	04/18/2024	Sharp Electronics Corporation	INV 9008771325	5478-Other Contract Maintenance	-493.20
SMCO - General Fund	Check	04/18/2024	NetTec	INV 39022	5858-OUTSIDE PROF CONTRACT SERV	-4,334.50
SMCO - General Fund	Check	04/18/2024	AT&T-Cable	DUE 05/07/24	5638-Other Utility Expense	-328.21
SMCO - General Fund	Check	04/29/2024	SUMMIT AUTO BODY	INV 2982	5455-VEHICLE AND EQUIP REPAIRS	-3,041.03
SMCO - General Fund	Check	04/29/2024	Central Self Storage	MAY CAM CHARGE \$	5638-Other Utility Expense	-453.25
SMCO - General Fund	Check	04/29/2024	Central Self Storage	RENT MAY	5638-Other Utility Expense	-574.00
SMCO - General Fund	Check	04/29/2024	Expelan	INV 2412017594	5878-OTHER PROFESSIONAL SERVICE	-202.98
SMCO - General Fund	Check	04/29/2024	Dunnigan Psychological	INV 1549 AND 1632	5878-OTHER PROFESSIONAL SERVICE	-1,250.00
SMCO - General Fund	Check	04/29/2024	NetTec	INV 30747	5858-OUTSIDE PROF CONTRACT SERV	-4,372.00
SMCO - General Fund	Check	04/29/2024	Leuphesis	INV 20260331 AND INV 20240229	5878-OTHER PROFESSIONAL SERVICE	-400.00
SMCO - General Fund	Check	04/29/2024	Town of Colma	RANGE FEE FY23-24	5638-Training & Equipment	-1,100.00
SMCO - General Fund	Check	04/29/2024	Devis Law Firm	LEGAL FEES MARCH	5341-LEGAL NOTICES	-7,698.75
SMCO - General Fund	Check	04/29/2024	Bay Contract Maintenance, Inc.	INV 31563 and 31550 - APRIL	5156-OTHER HOUSEHOLD EXPENSE	-651.06
SMCO - General Fund	Check	04/29/2024	Flyers Energy, LLC	INV 3777651 AND 3794798	5416-FUEL AND LUBRICATION	-2,231.33
SMCO - General Fund	Check	04/29/2024	County of San Mateo Forensic Lab	INV 104514	5858-OUTSIDE PROF CONTRACT SERV	-820.00
SMCO - General Fund	Check	04/29/2024	RUI Mechanical Contractor, Inc.	INV 74832	5478-Other Contract Maintenance	-765.40
SMCO - General Fund	Check	04/29/2024	NetTec	MAY BILLING	5858-OUTSIDE PROF CONTRACT SERV	-4,334.50
SMCO - General Fund	Check	05/06/2024	STEVENS	INV 19498 TWO FLAGPOLE ORNAMENTS	5199a-General	-87.95
SMCO - General Fund	Check	05/06/2024	Bay Contract Maintenance, Inc.	INV 31429 MARCH	5156-OTHER HOUSEHOLD EXPENSE	-526.11
SMCO - General Fund	Journal Entry	04/19/2024		TO RECORD PAYROLL FOR PPE 4/13/24		-26,137.04
SMCO - General Fund	Journal Entry	04/19/2024		TO RECORD PAYROLL FOR PPE 4/13/24		-5,653.75
SMCO - General Fund	Journal Entry	05/03/2024		TO RECORD PAYROLL FOR PPE 4/27/24		-36,813.27
SMCO - General Fund	Journal Entry	05/03/2024		TO RECORD PAYROLL FOR PPE 4/27/24		-5,948.03
SMCO - General Fund	Journal Entry	04/15/2024		CALPERS CONTRIBUTION PPE 3/16/24		-9,696.30
SMCO - General Fund	Journal Entry	04/15/2024		CALPERS 4578		-600.00
SMCO - General Fund	Journal Entry	04/25/2024		CALPERS UNFUNDED LIABILITY		-21,732.60
SMCO - General Fund	Journal Entry	05/03/2024		CALPERS 4578		-500.00
SMCO - General Fund	Journal Entry	04/25/2024		CALPERS CONTRIBUTION PPE 3/30/24		-8,538.70
SMCO - General Fund	Check	05/06/2024	County of San Mateo Forensic Lab	INV 104489	5858-OUTSIDE PROF CONTRACT SERV	-180.63
Total for SMCO - General Fund Cash						-4,966.81

Wednesday, May 08, 2024 Wednesday, May 8, 2024 04:22 PM GMT-7

BROADMOOR POLICE PROTECTION DISTRICT
OFFICE OF THE CHIEF OF POLICE / DISTRICT MANAGER
STAFF REPORT

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DATE: May 8, 2024

TO : Hon . James Kucharszky, Ralph Hutchens and Marie Brizuela

FROM: Michael P. Connolly, ICOP / IDM

RE : Proposal to adjust qualified special parcel tax for FY 2024/2025

INTRODUCTION

The District like most, perhaps all, public entities in the state is facing a significant increase in operational costs for fiscal year 2024/2025.

The attached 2024/2025 preliminary draft Budget¹ shows a very tight budget, although better than the FY 2023/2024 budget. The fiscal health of the District for FY 2024/2025 appears to be an improvement from FY 2023/2024 due in large part to some legal expenses that will not likely be incurred until the next fiscal year and the temporary reduction in some operating costs notwithstanding the increase in such costs.

DISCUSSION

In order to help defray or offset some of the unprecedented costs the District is likely to incur next fiscal year and restore some deferred operational expenses an adjustment in the special tax (parcel tax) will provide some assistance and relief in that regard.

In order to continue to adequately staff the District, and to provide the high quality police and related services to the community that the community has enjoyed since 1948, the Commission should consider increasing the qualified special tax currently in place. The last upward adjustment in the special tax was FY 2023/2024. (Resolution 2023/24-02)

¹ The preliminary draft budget is included with this Staff Report solely for reference purposes. The final budget might be very different from the preliminary draft budget.

Resolution 1999/2000-09, which was adopted on February 17, 2000, formed the basis of Measure A that was passed by the voters of the District in an election on May 16, 2000, with a 90% affirmative vote. That ballot measure is remains the basis of the District's qualified special parcel tax today and provides the Commission with the authority to annually adjust the qualified special tax in an amount not to exceed 5% of the current special tax. The current special tax is set forth in Resolution 2023/24-02. If proposed Resolution 2024/25-05 is adopted, that Resolution would result in an upward adjustment by 5%.

RECOMMENDATION

I propose that the current special tax imposed upon each parcel of real property located within the District be increased by 5% as more fully set forth in proposed Resolution No. 2024/25-05 for FY 2024/2025 effective July 1, 2024, and that such Resolution should be approved, passed and adopted.

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

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

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

Account #	Sources	Budget vs Actual		Variance	
		2023-24 Budget	Actuals as of 3/31/24	Favorable (Unfavorable) \$	%
0913	Receipts - Trust Fund	5,000	-	(5,000)	#DIV/0!
1021	Current Yr Secured	1,400,000	1,040,451	(359,549)	-34.56%
1031	Current Yr Unsecured	65,000	67,774	2,774	4.09%
1033	Prior Yr Unsecured	-	(379)	(379)	-100.00%
1041	CY SB 813 Secured Supplemental	35,000	29,081	(5,919)	-20.35%
1042	CY SB 813 Unsecured Supplemental	-	416	416	100.00%
1043/1045	PY SB 813 REDEM	-	1,312	1,312	100.00%
1046	ERAF Rebate	500,000	575,970	75,970	13.19%
1421	Court Fines	20,000	38,928	18,928	48.62%
1521	Interest Earnings	5,000	9,256	4,256	45.98%
1831	Homeowners Property Tax Re	2,500	2,274	(226)	-9.93%
2439	Other Special Charges	700,000	511,211	(188,789)	-36.93%
2658	Other Miscellaneous Revenue	80,000	48,590	(31,410)	-64.64%
	Asset Forfeitures	5,000	-	(5,000)	#DIV/0!
	Grant Revenues	160,000	185,493	25,493	13.74%
	Total Revenues	\$ 2,977,500	2,510,378	\$ (467,122)	-18.61%
4100	Salary and Wages	1,372,661	644,595	728,065	112.95%
4300	Payroll Taxes	35,271	20,452	14,819	72.46%
4412	Retirement Plan	471,855	254,138	217,718	85.67%
4400	Health Plan (Kaiser)	80,772	108,943	(28,171)	-25.86%
5121	Clothing Supplies	13,500	1,445	12,055	834.22%
5156	Other Household Expense	13,300	4,682	8,618	184.04%
5199	Other Office Expense	45,000	20,620	24,380	118.23%
5331	Memberships	14,850	12,148	2,702	22.24%
5416	Fuel and Lubrication	40,000	20,562	19,438	94.54%
5424	Radio Equipment Maintenance Expense	7,500	2,564	4,936	192.56%
5455	Other General Maintenance Expense	25,000	6,390	18,610	291.22%
5478	General Maintenance of Structure	13,250	3,762	9,488	252.24%
5638	Other Utility Expense	34,625	34,572	53	0.15%
5722/5838	Transportation and Lodging	15,000	14,149	851	6.01%
5341	Legal Services	155,000	54,138	100,862	186.30%
5858	Professional Contract Services	199,700	145,592	54,108	37.16%
5876	Professional Services	35,500	24,201	11,299	46.69%
6731	Insurance	644,500	629,737	14,763	2.34%
7311	Equipment	60,000	8,339	51,661	619.52%
5300	Wellness Grant Fund	-	11,951	(11,951)	-100.00%
5611	??	-	760	(760)	-100.00%
5200	School Crossing Guards	56,000	15,372	40,628	264.29%
	Total Expenditures	\$ 3,333,284	\$ 2,039,113	\$ 1,294,172	63.47%
	Excess of Revenues over (under) Expenditures	\$ (355,784)	\$ 471,265	\$ 827,050	

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

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

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

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

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

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

Account #s 4171/4172 - Overtime 30,000

Total Salaries: 1,035,511

Total Salary and Wages **1,035,511**

Notes

vacant Officer I Basic positions were not budgeted for FY 2024-25 to address the deficit which amounts to \$XXX,XXX

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

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

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

Medicare Coverage

Account #s 4311/4312 - Payroll Taxes

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

Eligible employees in this category.

Total Wages In This Category X 1.45%	12,483
F.I.C.A. (Social Security) - 6.2% Total Wages	<u>10,000</u>
Total Payroll Taxes - Employer Portion	22,483

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

Retirement Plan

Account # 4321 - Retirement Plan (CalPERS)

CalPERS Rates for FY2024-25

One Sworn Officer	PLAN 3034 (CLASSIC)	24,937	27.32% CalPERS rate - Employer Portion
Six Officers/Chief	PLAN 25403 (PEPRA)	91,471	13.76% CalPERS rate - Employer Portion
Executive Assistant	PLAN 26444 (MISC)	5,893	7.87% CalPERS rate - Employer Portion

Unfunded Accrued Liability - Classic, PEPRA & Miscellaneous Safety Plans (\$21,732.50/month)	260,790
---	---------

Total Retirement Plan **383,091**

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

Health Plan

Account # 4413 - Kaiser Health Plan

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

Currently we have 6 employees in this category.

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

** Employee responsible for all cost after retirement*

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

Legal Services

Account # 5341 - Legal Notices

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

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

Insurance

Account # 6731 - Insurance

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

Exhibit B

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



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

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

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

Notes

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

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

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

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

Medicare Coverage

Account #s 4311/4312 - Payroll Taxes

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

13 eligible employees in this category.

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

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

Retirement Plan

Account # 4321 - Retirement Plan (CalPERS)

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

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

287,891

Total Retirement Plan **471,855**

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

Health Plan

Account # 4413 - Kaiser Health Plan

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

Currently we have 6 employees in this category.

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

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

Legal Services

Account # 5341 - Legal Notices

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

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

Insurance

Account # 6731 - Insurance

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

Exhibit C

Public Agency Required Employer Contributions

Employer contributions are determined by annual actuarial valuations. These valuations are based on the benefit formulas the agency provides and the employee groups covered.

Find your agency's employer contribution requirements below or view the List of Public Agency Required Employer Contributions (PDF, 2.01 MB).

About Contributions

[Download](#)

Show

entries

Search

Empty Cell	CalPERS Employer ID	Employer Name
Empty Cell	CalPERS Employer ID <input type="text" value="Search CalPERS Employe"/>	Employer Name <input type="text" value="broadm"/>
	1755230450	Broadmoor Police Protection District

Employer Plan	FY 2024-25	UAL 2024-25	FY 2023-24	UAL 2023-24	FY 2022-23	UAL 2022-23
Miscellaneous	0.00%	\$2,179	0.00%	\$1,393	0.00%	\$3,556
PEPRA Miscellaneous	7.87%	\$510	7.68%	\$0	7.47%	\$620
PEPRA Safety Police	13.76%	\$7,220	13.54%	\$0	12.78%	\$7,586
Safety	27.32%	\$311,306	27.11%	\$259,397	23.75%	\$276,129

Showing 1 to 1 of 1 entries (filtered from 1,505 total entries)



Exhibit D

GSRMA

Underwriting Financial Analysis – Broadmoor PPD

January 13, 2023

Cost Component Breakout (pool average for “Cities” group)

	WC	GL
Claim Cost	58 %	38 %
ULAE (claims administration)	15 %	18 %
Excess insurance	14 %	38 %
Admin	12 %	6 %

Explanation: For workers’ comp, 58% of contribution is paid out to claims (claimants, attorneys, fees.) For general liability, 38% of contribution is paid out to claims.

Workers’ Compensation

This loss trend is improving.

In the past 5 years, the pool has incurred \$406K in losses against \$644K in contribution.

The target for incurred losses to meet the pool average for this member is 58% of \$644K, or \$374K.

This member’s experience modifier (ExMod) should begin to decrease next year as the large loss in 2017 leaves the 5-year window *assuming the low-loss trend continues*.

General Ledger

This loss trend is in a critical state.

In the past 5 years, the pool has incurred \$1.66M in losses against \$714K in contribution.

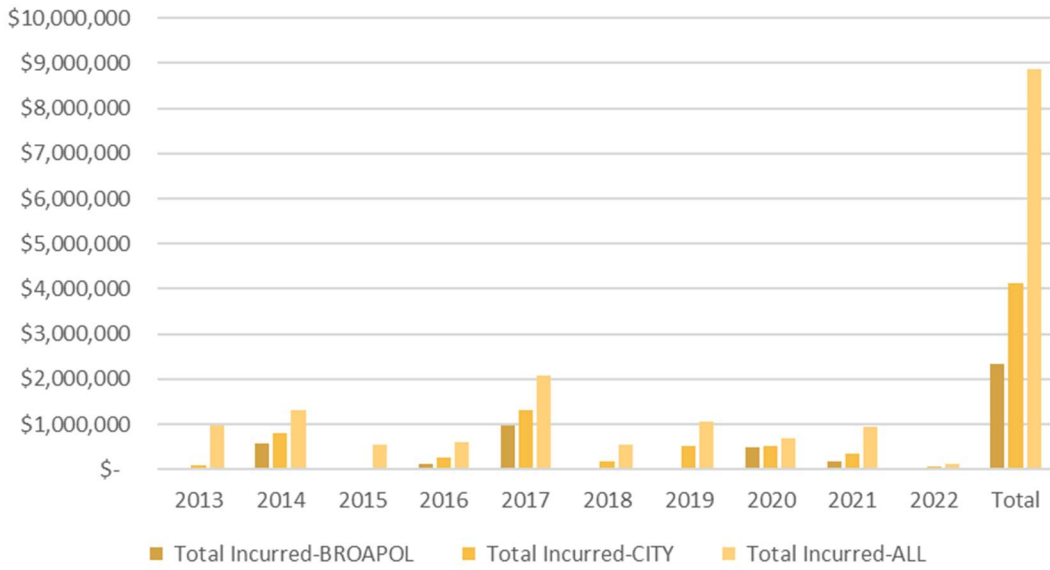
The target for incurred losses to meet the pool average for this member is 38% of \$714K, or \$271K.

Stated another way, the pool would have needed to collect \$4.4M over the last four years for this member to meet the pool average.

The larger issue here, however, is that the claims trend is going the wrong direction. The last 2 years have seen significant losses. These losses not only significantly affect the cost of claims for the pool overall, they result in increased cost for excess insurance as excess carriers incorporate an experience modifier for the pool when calculating its contribution.

Shown in additional graphs on the next page, over the last 10 years, Broadmoor is responsible for over 20% of the pool’s GL losses and well over 50% of their peer group’s (cities/counties/special districts having law enforcement) GL losses. That’s while having less than 1% of the exposure (payroll) and contributing less than 2% of total contribution of the other 330 pool member districts.

Broadmoor vs All Cities vs All Members
GL Total Incurred



Broadmoor vs All Cities
GL Total Incurred

