



**NOTICE OF REGULAR MEETING OF THE
BOARD OF POLICE COMMISSIONERS OF THE
BROADMOOR POLICE PROTECTION DISTRICT**

**The regular March 2025 meeting of the
Board of Police Commissioners will be held on**

Tuesday, March 11, 2025, at 7:00 p.m.

**at the District offices of the
Broadmoor Police Protection District at
388 88th Street
Broadmoor Vlg., California 94015**

**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**



BROADMOOR POLICE COMMISSION
Hon. Ralph Hutchens
Hon. John Aguerre
Hon. Andrea M. Hall

A G E N D A

REGULAR MEETING

Meeting to be held:

Tuesday, March 11, 2025, 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
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**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. **CHIEF OF POLICE REPORT**

Chief Connolly will deliver his report.

5. **CONSENT AGENDA**

PREVIOUS MINUTES

- (a) Approval of minutes from regular meeting on February 11, 2025.

TREASURER'S REPORT

- (b) Approval of March 2025 Warrants and Deposits.

6. **CLOSED SESSION**

- (a) Discussion with legal counsel regarding 2 personnel matters with potential litigation involving CalPERS. [Government Code §54954.5(c)]

7. **OPEN SESSION**

- (a) Report any reportable action taken in Closed Session.
- (b) Presentation and discussion of proposed labor Contract for full-time paid District public safety personnel.
- (c) Discussion and adoption of procedure to revise and update the BOARD OF POLICE COMMISSIONERS POLICY HANDBOOK last revised in 2005. (Action Item.)
- (d) Presentation and discussion of NBS In-Person Parcel Audit of March 4, 2025.

8. **ADJOURNMENT**

Motion to adjourn the meeting.

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

MEMBERS OF THE PUBLIC ARE WELCOME TO ATTEND

MARCH 2025 TRANSACTIONS

Broadmoor Police Department

February 5-March 5, 2025

| | DATE | TYPE | Num | NAME | Line description | ACCOUNT | AMOUNT |
|-----------------|------------|---------------|-----------------|----------------------------------|--|---------------------------------------|----------------------|
| PETTY CASH FUND | 02/24/2025 | Check | 4956 | Ninnescah Valley Bank | TAHOE LEASE 21-60 | 7311-FIXED ASSETS - EQUIPMENT | -926.55 |
| | 02/25/2025 | Check | 4957 | Colma Firemans Social Club | DONATION | 5199d-Recognition | -100.00 |
| | 03/03/2025 | Check | 4958 | JORGE REYES | OFFICE PAINT DOWN PAYMENT | 5156-OTHER HOUSEHOLD EXPENSE | -2,400.00 |
| TOTAL PETTY | | | | | | | \$3,426.55 |
| GENERAL FUND | | | | | | | |
| | 02/06/2025 | Check | 9277 | Robyn Rose | ACCOUNTING HOURS/TRAVEL | 5876-OTHER PROFESSIONAL SERVICE | -982.50 |
| | 02/06/2025 | Check | 9278 | Chase Card Services | MISC OFFICE PURCHASES | 5199a-General | -6,151.72 |
| | 02/06/2025 | Check | 9279 | All City Management Services | INV 97317, 98027, 98438 | 5200-SCHOOL CROSSING GUARD EXP | -16,453.35 |
| | 02/07/2025 | Journal Entry | PPE 2/1/25 | | TO RECORD PAYROLL FOR PPE 2/1/25 | | -31,057.51 |
| | 02/07/2025 | Journal Entry | PPE 2/1/25 | | TO RECORD PAYROLL FOR PPE 2/1/25 | | -12,649.40 |
| | 02/11/2025 | Check | 9280 | County of San Mateo ISD | INV 1YBD12412 & 1YBD12410 | 5858-OUTSIDE PROF CONTRACT SERV | -164.50 |
| | 02/11/2025 | Check | 9281 | S & J Sales | #14083 REPLACE BATTERIES | 5876-OTHER PROFESSIONAL SERVICE | -3,156.75 |
| | 02/11/2025 | Check | 9282 | Productive Printing | #38204 STATUS CHANGE FORM | 5189 - OFFICE EXPENSE (new) | -188.53 |
| | 02/11/2025 | Check | 9283 | L. PH. BOLANDER | INV 250087 OUTDOOR FLAG REPLACEMENT | 5638-OTHER UTILITY & FACILITY EXPENSE | -265.23 |
| | 02/11/2025 | Check | 9284 | Kaiser Foundation Health Plan | MARCH 2025 | 4413 KAISER HEALTH INSURANCE | -10,633.20 |
| | 02/11/2025 | Check | 9285 | OCCUPATIONAL HEALTH CENTERS | INV 85683448 | 5876-OTHER PROFESSIONAL SERVICE | -126.00 |
| | 02/11/2025 | Check | 9286 | Bay Contract Maintenance, Inc. | JAN 2025 INV 32782 | 5156-OTHER HOUSEHOLD EXPENSE | -550.10 |
| | 02/11/2025 | Check | 9287 | COLANTUONO, HIGHSMITH, WHATLEY | SERVICES THROUGH 01/31/1025 | 5341-LEGAL NOTICES | -127.50 |
| | 02/11/2025 | Check | 9288 | Wave | NETWORK SERVICES | 5638-OTHER UTILITY & FACILITY EXPENSE | -419.98 |
| | 02/11/2025 | Check | 9289 | Wave | INV0011314 INTERNET/CABLE | 5638-OTHER UTILITY & FACILITY EXPENSE | -208.81 |
| | 02/11/2025 | Check | 9290 | PG&E | DUE 02/24/25 | 5638-OTHER UTILITY & FACILITY EXPENSE | -1,674.26 |
| | 02/21/2025 | Journal Entry | PPE 2/15/25 | | TO RECORD PAYROLL FOR PPE 2/15/25 | | -29,415.42 |
| | 02/21/2025 | Journal Entry | PPE 2/15/25 | | TO RECORD PAYROLL FOR PPE 2/15/25 | | -11,792.21 |
| | 02/24/2025 | Check | 9291 | Assure MSP, Inc. | FINAL INV CAM LICENSE | 5638-OTHER UTILITY & FACILITY EXPENSE | -897.83 |
| | 02/24/2025 | Check | 9292 | Royal Auto Body | 16 FORD, '17 FORD, INV 23761,23801,23837 | 5455-VEHICLE AND EQUIP REPAIRS | -3,843.89 |
| | 02/24/2025 | Check | 9293 | AT&T Mobility-FirstNet | DUE 2/2502102025 | 5638-OTHER UTILITY & FACILITY EXPENSE | -543.96 |
| | 02/24/2025 | Check | 9294 | DBA FINANCIAL, INC | PYMT 8 OF 9 | 6731-INSURANCE NON MEDICAL AND EDD | -44,025.96 |
| | 02/24/2025 | Check | 9295 | K WEST AUTO CARE | 2015 FORD | 5455-VEHICLE AND EQUIP REPAIRS | -94.94 |
| | 02/24/2025 | Check | 9296 | MICHAEL DAVIS | #14364 PROPEVID & INV L1297404 IAPE MEMBERS. | 5836-MISC EMP EXPENSE REIMB TRAINING | -125.00 |
| | 02/24/2025 | Check | 9297 | MICHAEL DAVIS | 50% REIM SHADOW BOX KUCHARSZKY | 5199d-Recognition | -125.00 |
| | 02/24/2025 | Check | 9298 | EMERGENCY VEHICLE EQUIPMENT | INV 24-053 TAHOE, V16, VEH 5 | 5455-VEHICLE AND EQUIP REPAIRS | -1,166.49 |
| | 02/24/2025 | Check | 9299 | County of San Mateo Forensic Lab | #104746 1/31/25DUE 03/02/25 | 5858-OUTSIDE PROF CONTRACT SERV | -1,100.00 |
| | 02/24/2025 | Check | 9300 | RMI Mechanical Contractor, Inc. | #75987 SWITCH REPLACEMENT | 5478-GENERAL CONTRACT MAINTENANCE | -825.00 |
| | 02/24/2025 | Check | 9301 | Flyers Energy, LLC | #4142369/4161110 | 5416-FUEL AND LUBRICATION | -1,958.22 |
| | 02/24/2025 | Check | 9302 | BERKSHIRE HATHAWAY | DUE 03/01/25 | 6731-INSURANCE NON MEDICAL AND EDD | -3,282.00 |
| | 02/24/2025 | Check | 9303 | Public Storage | MARCH CAM | 5638-OTHER UTILITY & FACILITY EXPENSE | -453.25 |
| | 02/24/2025 | Check | 9304 | Public Storage | MARCH RENT | 5638-OTHER UTILITY & FACILITY EXPENSE | -464.00 |
| | 02/24/2025 | Check | 9305 | C.J. BROWN CPA | FY 23/24 PROGRESS BILLING ST CONTROLLERS RPT | 5876-OTHER PROFESSIONAL SERVICE | -2,650.00 |
| | 02/24/2025 | Check | 9306 | Experian | CIS ONLINE JAN 2025 | 5876-OTHER PROFESSIONAL SERVICE | -227.48 |
| | 02/24/2025 | Check | 9307 | Serramonte Ford | INV 831988 | 5455-VEHICLE AND EQUIP REPAIRS | -182.64 |
| | 02/24/2025 | Check | 9308 | AT&T-Calnet | INV 22946039 | 5638-OTHER UTILITY & FACILITY EXPENSE | -347.48 |
| | 02/24/2025 | Check | 9309 | AAA Smart Home | FEB ALARM SYSTEM | 5478-GENERAL CONTRACT MAINTENANCE | -34.20 |
| | 02/24/2025 | Check | 9310 | Davis Law Firm | JAN LEGAL FEES | 5341-LEGAL NOTICES | -4,684.25 |
| | 02/24/2025 | Check | 9311 | County of San Mateo, PSC | FY24-25 Q3 JAN-MAR 2025 MESSAGE SWITCH | 5858-OUTSIDE PROF CONTRACT SERV | -1,367.75 |
| | 02/24/2025 | Check | 9312 | Wallings & Co. | Q4 2024 PAYROLL SDI TAX RETURNS | 6731-INSURANCE NON MEDICAL AND EDD | -500.00 |
| | 02/24/2025 | Check | 9313 | LexisNexis | JAN 2025 COMMITMENT | 5876-OTHER PROFESSIONAL SERVICE | -200.00 |
| | 02/24/2025 | Check | 9314 | GREAT AMERICA FINANCIAL SVS | INV 38517670 DUE 3/1/25 | 5478-GENERAL CONTRACT MAINTENANCE | -258.35 |
| | 02/24/2025 | Check | 9315 | DONOVAN SMITH | REIMB CITE RESULT ADMIN HEARING BM045101 | 5814-Misc Other Charges | -325.00 |
| | 02/24/2025 | Journal Entry | CALPERS 2/24/25 | | CALPERS CONTRIBUTION PPE 2/1/25 | | -10,999.29 |
| | 02/24/2025 | Journal Entry | CALPERS UAL | | CALPERS UAL FEBRUARY 2025 | | -26,767.92 |
| | 03/03/2025 | Check | 9316 | Lisa Hernandez | OVERPAYMENT OF TAXES-REFUND Q1 2023 | 5811-TAX CORRECTION REFUND Q1 2023 | -1,290.04 |
| | 03/03/2025 | Check | 9317 | ADP INC | #682637491 WFN TIME & ATTENDANCE | 4300-Payroll Expenses | -85.40 |
| | | | | | | | -\$234,852.31 |



**COUNTY OF SAN MATEO
DEPOSIT PERMIT**

Permit Number

| | | | | | | | | | | | |
|--|---------------|----------|--|---------|---------------------------------------|---------|--------------------|-----------------------|-------------------------------------|-------------------|--|
| (1) TITLE OF DEPOSITING ORGANIZATION Broadmoor Police Department | | | (2) No. of Depositing Org. 02500 | | (3) Preparation Date Mar-25 | | (4) Reference Date | | | | |
| (5) ACCOUNT DESCRIPTION | (6) C O D E S | | | | | | | (7) AMOUNT | | | |
| | Pay | Schedule | References | GL ORG. | GL Object | JL ORG. | JL Object | Dollars | Cents | | |
| DMV LOCAL AGY COLLECTIONS | | | 90-1342 | 2500 | 2658 | | | 1,916.00 | <input checked="" type="checkbox"/> | | |
| SMCO COURT - FINE COLLECTIONS - DEC 2024 | | | 64-1278 | 2500 | 2658 | | | 314.39 | | | |
| UNITED STATES TREASURY 941X REFUND | | | 15-51 | 2500 | 2658 | | | 2,580.08 | | | |
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| (8) Remarks: | | | | | | | | TOTAL | | | |
| | | | | | | | | DISTRIBUTION OF TOTAL | | \$4,810.47 | |
| | | | | | | | | Cards | | | |
| | | | | | | | | Checks | | | |
| | | | | | | | | Coins | | | |
| | | | | | | | | Currency | | | |
| | | | | | | | | Wires | | | |
| Other | | | | | | | | | | | |

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|--|--|--|
| <p>(9) I hereby certify that the total amount listed above represents collections received by me for the above named fund and during the period of</p> <p align="center">02/06/2025-03/05/2025</p> <p>INTERIM CHIEF MICHAEL P. CONNOLLY DEPARTMENT HEAD</p> | <p>(10) The monies listed above have been received in the County Treasury.</p> <p align="center"><i>County Treasury</i></p> <p>By _____ DEPUTY</p> | <p>(11) I approved deposit of the above monies in the County Treasury.</p> <p align="center"><i>County Controller</i></p> <p>By _____ DEPUTY</p> |
|--|--|--|

MEMO

To: Chief of Police, Michael Connolly, Broadmoor Police Protection District
 From: Tom Zetz, NBS
 Date: March 4, 2025
 Re: In Person Parcel Audit – Police Protection Special Tax

On July 2, 2024, the Broadmoor Police Protection District (the "District") established an agreement with NBS to perform annual administrative services, and in addition, a one-time auditing service associated with the parcels subject to the District's Police Protection Special Tax (the "Special Tax").

The District's Special Tax went into effect on July 1, 2000, as ordered by Resolution No. 1999/2000-09 (the "Authorizing Resolution") pursuant to Government Code section 50075 and as a result of an approval of 2/3 of the electorate, pursuant to Section 4 of Article XIII A of the California Constitution.

NBS's audit (the "Parcel Audit") focused on reviewing each parcel's San Mateo County Assessor's Secured Roll data, comparing aerial and street view satellite imagery, and identifying additional data sources as needed. The review was conducted to confirm the correct land use classifications and accuracy of the corresponding applied rates in accordance with the Authorizing Resolution.

This memo summarizes the in-person audit conducted at properties within the District from February 4 to February 6, 2025. The in-person audit was a follow-up to the previously completed Parcel Audit and aimed to verify property levy accuracy, confirm changes, and address any concerns or potential issues identified by the District.

The summary below highlights the findings of the in-person audit and the impact on the Special Tax levy.

| Land Use Classification | FY 2024/25 Special Tax | FY 2024/25 Special Tax (In-Person Audited) ⁽¹⁾ | Difference ⁽²⁾ |
|--------------------------------|------------------------|---|---------------------------|
| Multi-Family Residential | \$235,273.30 | \$209,272.50 | (\$26,000.80) |
| Non-Residential ⁽³⁾ | 86,525.78 | 197,482.61 | 110,956.83 |
| Residential Care | 60,740.32 | 64,729.66 | 3,989.34 |
| Single Family Residential | 729,525.00 | 692,250.00 | (37,275.00) |
| Undeveloped | 5,346.88 | 5,174.40 | (172.48) |
| Grand Total | \$1,117,411.28 | \$1,168,909.17 | \$51,497.89 |

(1) Not all parcels within the District were audited in-person. Changes only for parcels reviewed and confirmed as part of the in-person audit.

(2) Difference includes reclassification of parcels to in-person audit confirmed land use category.

(3) Includes Mixed-Use parcels. Refer to Exhibit A for specific changes.

As indicated in the table above, NBS identified an additional \$51,497.89 in revenue that could be collected in FY 2024/25 through the Special Tax levy.

Of the total 1,533 taxable parcels subject to the special tax, 81 parcels were identified as having discrepancies in the land use category and subsequent units assigned as a result of the in-person audit. By classification type, these include:

- 68 Multi-Family Residential parcels
- 2 Non-Residential parcels
- 2 Residential Care parcels
- 9 Mixed-Use parcels

The complete list of parcels determined to require corrections can be found in Exhibit A of this memo.

Muti-Family Residential Parcels

- Sixty-six (66) Multi-Family Residential parcels with discrepancies between San Mateo County secured roll land use classification and the in-person audit.
 - Sixty-five (65) were classified and levied a Single-Family Residential rate.
 - One (1) was classified and levied a Non-Residential rate.
- Two (2) Multi-Family Residential parcels had their respective units adjusted.
- The difference in revenue for Multi-Family Residential parcels totals an increase of \$36,644.10. For specific parcel changes, please refer to Exhibit A of this memo.

Non-Residential Parcels

- Two (2) Non-Residential parcels with discrepancies between San Mateo County secured roll land use classification and the in-person audit.
 - One (1) was classified and levied an Undeveloped rate.
 - One (1) was classified and levied a Single-Family Residential rate. The parcel is an Airbnb parcel and should be reassigned a Non-Residential rate, as directed by the District.
- The difference in revenue for Non-Residential parcels totals an increase of \$1,621.84. For specific parcel changes, please refer to Exhibit A of this memo.

Residential Care Parcels

- Two (2) Residential Care parcels were identified during the in-person audit.
 - One (1) was levied a Single-Family Residential rate per parcel.
 - One (1) was levied a Multi-Family Residential rate per unit.
- The difference in revenue for Residential Care parcels totals an increase of \$2,483.54. For specific parcel changes, please refer to Exhibit A of this memo.

Mixed-Use Parcels

- There are nine (9) parcels that have been reclassified as Mixed-Use. The Mixed-Use parcels contain both residential units and non-residential units.
- The Special Tax amounts were computed by applying the Multi-Family Residential rate to the residential units on the parcel and applying the Non-Residential rate to the commercial units on the parcel and adding them together, per the District's direction.

- The difference in revenue for Mixed-Use parcels totals a net increase of \$10,748.41. For specific parcel changes, please refer to Exhibit A of this memo.

Based on the in-person audit findings listed above and shown in Exhibit A, NBS recommends that the District adjust the Special Tax land use category classifications and subsequent units assigned for future levy purposes. Additionally, NBS suggests conducting further in-person audits for other mixed-use areas within the District boundary that were not included in the initial review.

Thank you for allowing NBS the opportunity to assist in reviewing the District's parcels. We are confident this analysis will be a critical component to ensure successful and accurate future levies. Please reach out to us if you would like to review the data or notes associated with changes to any of these parcels or contact us with any questions.

Regards,

NBS

Exhibit A

The following pages include the parcels identified as part of the in-person audit, and potential adjustments for FY 2024/25.

EXHIBIT A
Broadmoor Police Protection District
Parcel Audit Findings and Corrections

| APN | FY 2024/25 Land Use Classification | In-Person Audited Land Use Classification | FY 2024/25 Unit Count | In-Person Audited Unit Count | FY 2024/25 Special Tax | FY 2024/25 Special Tax (In-Person Audited) | Difference |
|-------------------|---------------------------------------|--|--------------------------|---------------------------------|---------------------------|---|--------------------|
| 006-081-093 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$532.50 | \$1,065.00 | \$532.50 |
| 006-083-110 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-083-130 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-083-270 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-084-110 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-084-120 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-084-130 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-085-170 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-093-210 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-094-010 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-094-300 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-101-230 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-103-180 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-103-500 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-103-530 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-104-180 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-105-030 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-105-050 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-105-140 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-111-300 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-113-200 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-122-120 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-122-130 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-123-080 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-124-070 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-124-170 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-133-020 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-142-020 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-151-020 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-151-110 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-153-010 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-154-010 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-154-150 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-161-010 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-186-020 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-186-110 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-196-230 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-196-240 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-196-250 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-312-080 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-312-190 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-312-330 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-312-490 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-322-390 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-343-040 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-343-130 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-366-160 | Multi-Family Residential | Multi-Family Residential | 8 | 10 | 4,260.00 | 5,325.00 | 1,065.00 |
| 006-372-080 | Multi-Family Residential | Multi-Family Residential | 4 | 6 | 2,130.00 | 3,195.00 | 1,065.00 |
| 006-373-120 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-392-040 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-393-060 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-393-070 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-393-220 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-473-030 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-473-100 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-482-030 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-483-050 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-483-070 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-488-110 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-488-140 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 006-488-150 | Non-Residential | Multi-Family Residential | 1 | 2 | 1,163.40 | 1,065.00 | (98.40) |
| 008-121-020 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 008-121-030 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 008-121-130 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 008-121-140 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 008-121-180 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 008-125-020 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 008-125-050 | Single Family Residential | Multi-Family Residential | 1 | 2 | \$32.50 | 1,065.00 | \$32.50 |
| 88 Parcels | | | 78 | 148 | \$42,165.90 | \$78,810.00 | \$36,644.10 |
| APN | FY 2024/25 Land Use Classification | In-Person Audited Land Use Classification | FY 2024/25 Unit Count | In-Person Audited Unit Count | FY 2024/25 Special Tax | FY 2024/25 Special Tax (In-Person Audited) | Difference |
| 006-312-530 | Single Family Residential | Non-Residential | 1 | 1 | \$532.50 | \$1,163.41 | \$630.91 |
| 006-392-050 | Undeveloped | Non-Residential | 1 | 1 | 172.48 | 1,163.41 | 990.93 |
| 2 Parcels | | | 2 | 2 | \$704.98 | \$2,326.82 | \$1,621.84 |

EXHIBIT A
Broadmoor Police Protection District
Parcel Audit Findings and Corrections

| APN | FY 2024/25 Land Use Classification | In-Person Audited Land Use Classification | FY 2024/25 Unit Count | In-Person Audited Unit Count | FY 2024/25 Special Tax | FY 2024/25 Special Tax (In-Person Audited) | Difference |
|---------------------|---------------------------------------|--|--------------------------|---------------------------------|---------------------------|---|--------------------|
| 006-911-090 | Multi-Family Residential | Residential Care | 2 | 6 | \$973.30 | \$2,659.56 | \$1,686.26 |
| 006-935-060 | Single Family Residential | Residential Care | 1 | 3 | \$32.50 | 1,329.78 | 797.28 |
| 2 Parcels | | | 3 | 9 | \$1,005.80 | \$3,989.34 | \$2,483.54 |
| APN | FY 2024/25 Land Use Classification | In-Person Audited Land Use Classification | FY 2024/25 Unit Count | In-Person Audited Unit Count | FY 2024/25 Special Tax | FY 2024/25 Special Tax (In-Person Audited) | Difference |
| 006-372-030 | Mixed Use | Mixed Use | 8 | 8 | \$7,414.55 | \$5,423.41 | (\$1,991.14) |
| 006-372-030 | Non-Residential | Mixed Use | 1 | 3 | 1,163.41 | 2,760.91 | 1,597.50 |
| 006-373-040 | Single Family Residential | Mixed Use | 1 | 1 | \$32.50 | 1,695.91 | 1,163.41 |
| 006-391-030 | Non-Residential | Mixed Use | 1 | 2 | 1,163.41 | 2,228.41 | 1,065.00 |
| 006-392-030 | Single Family Residential | Mixed Use | 1 | 1 | \$32.50 | 1,695.91 | 1,163.41 |
| 006-483-080 | Single Family Residential | Mixed Use | 1 | 1 | \$32.50 | 1,695.91 | 1,163.41 |
| 008-121-150 | Non-Residential | Mixed Use | 1 | 8 | 1,163.41 | 5,423.41 | 4,260.00 |
| 008-121-190 | Multi-Family Residential | Mixed Use | 30 | 30 | 15,975.00 | 17,338.41 | 1,163.41 |
| 008-122-140 | Multi-Family Residential | Mixed Use | 153 | 153 | 81,472.50 | 82,635.91 | 1,163.41 |
| 9 Parcels | | | 197 | 207 | \$109,949.38 | \$120,698.19 | \$10,748.81 |
| Grand Total: | 81 Parcels | | 280 | 366 | \$154,326.46 | \$205,824.35 | \$51,497.89 |

(1) Includes both Residential and Non-Residential units