

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

A G E N D A

A Regular Meeting of the Finance Committee of the Kensington Police Protection and Community Services District will be held **Wednesday, May 24, 2017, at 7:00 P.M.**, at the Kensington Community Center, 59 Arlington Avenue, Kensington, California. The next Regular Meeting of the Finance Committee will occur on **Wednesday, June 28, 2017.**

Note: All proceedings will be audiotaped.

1. Call to Order/Roll Call 7:00 PM

2. Public Comments – Members of the public may address the Committee on any issues not listed on the agenda that are within the purview of the Committee. Comments on matters that are listed on the agenda may be made at the time the Committee is considering each item. Each speaker is allowed a maximum of five (5) minutes per Board Policy 5030.41

3. Committee Member Comments

4. Correspondence. Pg. 3

5. Discussion of the Model being prepared by Rob Firmin with updates on building construction plans.

6. Discussion of the Draft Budget for Fiscal Year 2017/18. Pg. 7

7. Review of Budget layout for 2017-18.

8. Presentation and discussion of Community Center renovation budget and previous expenses. Pg. 90

9. Presentation of Measure G history and discussion of CPI rates for 17/18. Pg. 93

ADJOURNMENT

General Information - Accessible Public Meetings

NOTE: UPON REQUEST THE KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT WILL PROVIDE WRITTEN AGENDA MATERIALS IN APPROPRIATE ALTERNATIVE FORMATS, OR DISABILITY-RELATED MODIFICATION OR DISABILITIES TO PARTICIPATE IN PUBLIC MEETINGS. PLEASE SEND A WRITTEN REQUEST, INCLUDING YOUR NAME, MAILING ADDRESS, PHONE NUMBER AND A BRIEF DESCRIPTION OF THE REQUESTED MATERIALS AND PREFERRED ALTERNATIVE FORMAT OR AUXILIARY AID OR SERVICE AT LEAST 2 DAYS BEFORE THE MEETING. REQUESTS SHOULD BE SENT TO:

District Administrator,, Kensington Police Protection & Community Services District, 217
Arlington Ave, Kensington, CA 94707

POSTED: Public Safety Building-Colusa Food-Library-Arlington Kiosk- and at
www.kensingtoncalifornia.org

Complete agenda packets are available at the Public Safety Building and the Library.

All public records that relate to an open session item of a meeting of the Kensington Police Protection & Community Services District that are distributed to a majority of the Board less than 72 hours before the meeting, excluding records that are exempt from disclosure pursuant to the California Public Records Act, will be available for inspection at the District offices, 217 Arlington Ave, Kensington, CA 94707 at the same time that those records are distributed or made available to a majority of the Board.

Rickey L. Hull

From: Jim Watt <jandiwatt@sbcglobal.net>
Sent: Thursday, May 18, 2017 12:48 PM
To: Rachelle Sherris-Watt; Rickey L. Hull
Subject: Budget format
Attachments: Budget format.pdf

Follow Up Flag: Follow up
Flag Status: Flagged

Hello Rachelle and Chief Hull,

Months ago my brother sent me the budget format (attached) used by the Home Owner's Assoc. where he is serving on the Board of Directors. I believe the format they use is superior to the one for the KPPCSD in that it clearly gives variances by period and year-to-date (see page #41) and it also keeps a running tally by month for the full year (pages 48 & 51). As shown on page 51, this gives them a projected year-end balance.

I would recommend that the KPPCSD revise their budget accordingly and am requesting that this memo and attachments be included for further discussion in the packet for the next Finance meeting on May 24.

Jim

Income Statement Report

February 01, 2016 thru February 29, 2016

	Current Period		Year to Date (8 months)		Annual Budget	Budget Remaining
	Actual	Budget	Actual	Budget		
Income						
Operating Income						
4000 - Residential Assessments	381,498.00	381,804.00	3,051,984.00	3,052,137.00	4,577,976.00	1,526,992.00
4110 - Cable Assessments	0.00	0.00	300.00	0.00	0.00	(300.00)
4205 - Architectural Income	200.00	166.00	5,430.00	1,333.00	2,000.00	(3,430.00)
4220 - Gate & Access Fees	2,545.00	166.00	8,345.00	1,333.00	2,000.00	(6,345.00)
4295 - R.V. Storage Income	600.00	0.00	2,580.00	3,000.00	3,000.00	420.00
4710 - Late Fees & Interest	2,770.89	1,000.00	10,818.19	8,000.00	12,000.00	1,181.81
4810 - Compliance Fines	0.00	0.00	1,130.00	0.00	0.00	(1,130.00)
4815 - Prior Yr Income/Deficit	0.00	6,645.00	0.00	53,165.00	79,747.96	79,747.96
4835 - Miscellaneous Income	100.00	416.00	2,765.00	3,333.00	5,000.00	2,235.00
4900 - Interest Earned - Operating Accounts	0.00	50.00	0.00	400.00	600.00	600.00
4910 - Interest Earned - Reserve Accounts	4.77	750.00	5,865.28	6,000.00	9,000.00	3,134.72
Total Operating Income	387,718.66	390,997.00	3,089,217.47	3,128,701.00	4,691,323.96	1,602,106.49
Total Income	387,718.66	390,997.00	3,089,217.47	3,128,701.00	4,691,323.96	1,602,106.49
Expense						
Administrative						
5005 - Election & Inspector	0.00	0.00	0.00	0.00	2,000.00	2,000.00
5075 - Meetings	0.00	84.00	0.00	667.00	1,000.00	1,000.00
5105 - Reserve Studies	0.00	0.00	0.00	4,000.00	4,000.00	4,000.00
5210 - Postage & Printing	942.45	2,500.00	19,848.75	20,000.00	30,000.00	10,151.25
5400 - Insurance Expense	15,309.75	15,530.00	121,269.29	124,244.00	186,368.00	65,098.71
6050 - Telephone Service	1,702.69	1,166.00	10,776.31	9,333.00	14,000.00	3,223.69
6495 - Professional Management	23,408.00	23,409.00	187,264.00	187,267.00	280,900.00	93,636.00
7000 - Audit & Tax Services	0.00	0.00	7,000.00	7,000.00	7,000.00	0.00
7020 - Legal & Professional Fees	3,383.68	2,500.00	21,622.04	20,000.00	30,000.00	8,377.96
9000 - Federal/State Tax	0.00	0.00	0.00	0.00	5,000.00	5,000.00
9100 - Special Projects	0.00	0.00	4,097.00	0.00	0.00	(4,097.00)
9808 - Architectural Expenses	300.00	50.00	825.00	400.00	1,500.00	675.00

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Income and Expense Projection Report



As of February 29, 2016

Account Description	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	Mar Budget	Apr Budget	May Budget	Jun Budget	Full Year Projected	Total Budget
Operating Income														
4000 - Residential Assessments	381,498	381,498	381,498	381,498	381,498	381,498	381,498	381,498	381,345	381,345	381,804	381,345	4,577,823	4,577,976
4110 - Cable Assessments	0	0	0	300	0	0	0	0	0	0	0	0	300	0
4205 - Architectural Income	340	100	0	360	2,400	2,030	0	200	167	167	166	167	6,097	2,000
4220 - Gate & Access Fees	400	425	275	940	1,180	1,560	1,020	2,545	167	167	166	167	9,012	2,000
4295 - R.V. Storage Income	0	0	0	0	0	1,200	780	600	0	0	0	0	2,580	3,000
4710 - Late Fees & Interest	1,022	2,723	1,549	(2,766)	0	2,913	2,606	2,771	1,000	1,000	1,000	1,000	14,818	12,000
4810 - Compliance Fines	0	0	0	0	0	800	330	0	0	0	0	0	1,130	0
4815 - Prior Yr Income/Deficit	0	0	0	0	0	0	0	0	6,646	6,646	6,645	6,646	26,583	79,748
4835 - Miscellaneous Income	80	185	545	1,245	160	280	160	100	417	417	416	417	4,432	5,000
4900 - Interest Earned - Operating Account	0	0	0	0	0	0	0	0	50	50	50	50	200	600
4910 - Interest Earned - Reserve Accounts	1,632	237	905	2,754	(973)	1,288	6	5	750	750	750	750	8,865	9,000
Total Operating Income	384,972	385,169	384,773	384,342	384,265	391,579	386,400	387,719	390,542	390,542	390,997	390,542	4,651,840	4,691,324
Total Income	384,972	385,169	384,773	384,342	384,265	391,579	386,400	387,719	390,542	390,542	390,997	390,542	4,651,840	4,691,324
Administrative														
5005 - Election & Inspector	0	0	0	0	0	0	0	0	0	2,000	0	0	2,000	2,000
5075 - Meetings	0	0	0	0	0	0	0	0	83	83	84	83	333	1,000
5105 - Reserve Studies	0	0	0	0	0	0	0	0	0	0	0	0	0	4,000
5210 - Postage & Printing	2,942	4,981	267	3,289	625	425	6,378	942	2,500	2,500	2,500	2,500	29,849	30,000
5400 - Insurance Expense	15,893	15,893	15,893	15,893	15,893	15,893	10,603	15,310	15,531	15,530	15,531	15,530	183,391	186,366
6050 - Telephone Service	1,333	1,159	1,885	792	1,518	1,231	1,156	1,703	1,167	1,167	1,166	1,167	15,443	14,000
6495 - Professional Management	23,408	23,408	23,408	23,408	23,408	23,408	23,408	23,408	23,408	23,408	23,408	23,408	280,897	280,900
7000 - Audit & Tax Services	0	7,000	0	0	0	0	0	0	0	0	0	0	7,000	7,000
7020 - Legal & Professional Fees	525	2,329	804	6,608	0	2,763	5,209	3,384	2,500	2,500	2,500	2,500	31,622	30,000
9000 - Federal/State Tax	0	0	0	0	0	0	0	0	5,000	5,000	0	0	5,000	5,000
9100 - Special Projects	0	0	0	17,200	45,200	(58,303)	0	0	0	0	0	0	4,097	0
9808 - Architectural Expenses	50	50	75	200	0	150	0	300	50	50	50	950	1,925	1,500
9908 - Misc Expenses	0	0	0	429	265	3,028	563	0	583	583	584	583	6,558	7,000
Administrative	44,151	54,820	42,331	67,818	86,909	(11,405)	47,257	45,047	45,822	52,821	45,824	46,721	568,115	568,786

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Income and Expense Projection Report



As of February 29, 2016

Account Description	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Full Year	Total
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Projected	Budget
Reserve Contributions														
9105 - Reserve Contribution Expense	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	720,000	720,000
Total Reserve Contributions	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	720,000	720,000
Total Expense														
	334,296	375,173	354,125	373,548	458,362	309,062	381,941	398,110	406,298	405,325	435,707	387,963	4,619,912	4,700,324
Association Summary														
	50,675	9,995	30,648	10,793	(74,998)	82,517	4,459	(10,392)	(15,756)	(14,783)	(44,710)	2,579	31,928	(9,000)

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CODE	CLASSIFICATION	2016/2017 BUDGET	2016/2017 EXPENDITURES 02/28/17	2016/2017 BALANCE	PERCENT SPENT	2017/2018 BUDGET	BUDGET DIFFERENCES
POLICE SALARIES AND BENEFITS							
502	Salary - Police	\$1,015,274	\$621,529	\$393,745	61.22%	\$959,907	(\$55,367)
504	Compensation Cash-Out	\$9,200	\$14,796	(\$5,596)	160.82%	\$9,200	\$0
506	Overtime	\$75,000	\$67,193	\$7,807	89.59%	\$75,000	\$0
508	Salary/Non-Sworn	\$100,677	\$73,605	\$27,072	73.11%	\$62,405	(\$38,272)
516	Uniform Allowance	\$9,000	\$4,844	\$4,156	53.82%	\$9,000	\$0
518	Safety Equipment	\$2,250	\$3,867	(\$1,617)	171.88%	\$2,500	\$250
521A	Medical Insurance - Active	\$182,094	\$135,091	\$47,003	74.19%	\$180,563	(\$1,531)
521R	Medical Insurance - Retired	\$160,278	\$117,349	\$42,929	73.22%	\$138,231	(\$22,047)
521T	Medical Insurance - Trust	\$64,226	\$95,868	(\$31,642)	149.27%	\$262,462	\$198,236
522	Disab. & Life Insurance	\$6,940	\$2,858	\$4,083	41.17%	\$6,940	\$0
523	Medicare 1.45% (District)	\$17,507	\$9,990	\$7,517	57.07%	\$16,160	(\$1,347)
524	Social Security(6.2%) /Non-Sworn	\$6,242	\$4,983	\$1,259	79.83%	\$3,869	(\$2,373)
627	P.E.R.S. - District	\$509,304	\$432,341	\$76,963	84.89%	\$447,870	(\$61,434)
528	P.E.R.S. - Officers Portion	\$59,836	\$39,076	\$20,760	65.30%	\$38,546	(\$21,290)
530	Workers Compensation	\$67,000	\$66,467	\$533	99.20%	\$92,000	\$25,000
540	Advanced Industrial	\$0	\$0	\$0	0.00%	\$0	\$0
SUB-TOTAL		\$2,284,828	\$1,689,857	\$594,971	73.96%	\$2,304,654	\$19,826
POLICE EXPENSES							
552	Expendable Police Supplies	\$1,700	\$3,320	(\$1,620)	195.29%	\$2,200	\$500
553	Range/Ammunition	\$5,000	\$375	\$4,625	7.50%	\$5,500	\$500
560	Crossing Guard	\$11,150	\$6,567	\$4,583	58.89%	\$11,623	\$473
562	Vehicle Operation	\$37,500	\$18,692	\$18,808	49.85%	\$36,250	(\$1,250)
564	Communications	\$156,420	\$72,663	\$83,757	46.45%	\$222,958	\$66,538
566	Radio Maintenance	\$2,281	\$1,090	\$1,191	47.79%	\$2,180	(\$101)
568	Prisoner/Case Expenses/Bookings	\$8,900	\$5,408	\$3,492	60.77%	\$8,900	\$0
570	Training	\$10,000	\$2,551	\$7,449	25.51%	\$10,000	\$0
572	Recruiting	\$15,500	\$3,285	\$12,215	21.20%	\$15,750	\$250
574	Reserve Officers	\$4,050	\$30	\$4,020	0.74%	\$9,675	\$5,625
576	Misc. Dues, Meals, Travel	\$3,035	\$1,481	\$1,554	48.80%	\$2,835	(\$200)
580	Utilities - Police	\$10,000	\$7,234	\$2,766	72.34%	\$11,040	\$1,040
581	Bldg. Repair/Maint	\$5,000	\$469	\$4,531	9.39%	\$3,000	(\$2,000)
582	Office Supplies	\$7,500	\$3,257	\$4,243	43.43%	\$6,500	(\$1,000)
588	Telephones	\$7,476	\$2,907	\$4,569	38.89%	\$5,100	(\$2,376)
590	Housekeeping	\$4,000	\$3,044	\$956	76.11%	\$4,000	\$0
592	Publications	\$3,000	\$2,923	\$77	97.44%	\$3,500	\$500
594	Comm. Policing	\$14,000	\$4,601	\$9,399	32.87%	\$8,000	(\$6,000)
596	CAL-ID	\$6,100	\$6,101	(\$1)	100.02%	\$6,100	\$0
599	Police Taxes Administration	\$3,500	\$2,591	\$909	74.04%	\$3,500	\$0
SUB-TOTAL		\$316,112	\$148,591	\$167,521	47.01%	\$378,611	\$62,499
RECREATION SALARIES AND BENEFITS							
601	Park and Rec. Admin.	\$8,042	\$5,747	\$2,295	71.47%	\$8,042	(\$0)
602	Custodian	\$22,750	\$14,000	\$8,750	61.54%	\$22,750	\$0
623	Social Security (7.65%) /Park	\$615	\$440	\$175	71.49%	\$615	\$0
SUB-TOTAL		\$31,407	\$20,187	\$11,220	64.28%	\$31,407	(\$0)
RECREATION EXPENSES							
640	Community Center Expenses						
642	Community Center	\$5,616	\$4,071	\$1,545	72.49%	\$6,636	\$1,020
643	Janitorial Supplies	\$1,500	\$676	\$824	45.10%	\$1,250	(\$250)
646	Community Center Repairs	\$5,500	\$4,241	\$1,259	77.10%	\$5,500	\$0
650	Building E Expenses						
656	Building E Repairs	\$0	\$0	\$0	0.00%	\$0	\$0
660	Annex Expenses						
662	Annex - Utilities	\$0	\$0	\$0	0.00%	\$0	\$0
666	Annex Repairs	\$1,000	\$0	\$1,000	0.00%	\$1,000	\$0
668	Annex - Misc. Exp	\$1,000	\$0	\$1,000	0.00%	\$1,000	\$0
670	Gardening Supplies	\$1,000	\$0	\$1,000	0.00%	\$1,000	\$0
672	Park O&M	\$69,300	\$57,158	\$12,142	82.48%	\$69,300	\$0
674	Park Construction Expense	\$5,000	\$0	\$5,000	0.00%	\$5,000	\$0
678	Misc. Park/Rec Expense	\$1,000	\$1,275	(\$275)	127.54%	\$1,200	\$200
SUB-TOTAL		\$90,916	\$67,422	\$23,494	74.16%	\$91,886	\$970

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CODE	CLASSIFICATION	2016/2017		PERCENT	2017/2018	BUDGET	DIFFERENCES
		2016/2017 BUDGET	EXPENDITURES 02/28/17				
DISTRICT EXPENSES							
808	District Salaries	\$0	\$0	\$0	0.00%	\$138,280	\$138,280
809	Social Security (7.65%) /District	\$0	\$0	\$0	0.00%	\$10,578	\$10,578
810	Computer Maintenance	\$25,118	\$19,428	\$5,690	77.35%	\$26,488	\$1,370
820	Canon Copier Contract	\$5,700	\$3,235	\$2,465	56.75%	\$5,045	(\$655)
830	Legal	\$99,530	\$114,018	(\$14,488)	114.56%	\$100,000	\$470
835	Consultant	\$46,500	\$24,287	\$22,213	52.23%	\$35,000	(\$11,500)
840	Accounting	\$45,500	\$31,983	\$13,517	70.29%	\$45,500	\$0
850	Insurance	\$30,000	\$27,607	\$2,393	92.02%	\$32,576	\$2,576
860	Election	\$4,500	\$3,562	\$938	79.15%	\$0	(\$4,500)
865	Police Bldg Lease	\$1	\$1	\$0	100.00%	\$1	\$0
870	County Expenditures	\$22,300	\$8,273	\$14,027	37.10%	\$21,800	(\$500)
890	Waste/Recycle Expenses	\$20,000	\$0	\$20,000	0.00%	\$0	(\$20,000)
898	Miscellaneous Expenses - Board	\$17,200	\$11,822	\$5,378	68.73%	\$18,750	\$1,550
	SUB-TOTAL	\$316,349	\$244,214	\$72,135	77.20%	\$434,019	\$117,670
	Operating Expense TOTAL	\$3,039,612	\$2,170,271	\$869,341	71.40%	\$3,240,577	\$200,965
CAPITAL OUTLAY							
961	Police Bldg. Improvements	\$0	\$0	\$0	0.00%	\$0	\$0
962	Patrol Cars	\$0	\$0	\$0	0.00%	\$0	\$0
963	Patrol Car Accessories	\$0	\$0	\$0	0.00%	\$1,000	\$1,000
965	Personal Police	\$0	\$13,547	(\$13,547)	0.00%	\$0	\$0
966	Police Traffic Equipment	\$6,600	\$8,550	(\$1,950)	129.55%	\$0	(\$6,600)
967	Station Equipment	\$6,100	\$6,005	\$95	98.44%	\$0	(\$6,100)
968	Office Furn. & Equip.	\$0	\$0	\$0	0.00%	\$0	\$0
969	Computer Equipment	\$3,650	\$2,170	\$1,480	59.47%	\$3,000	(\$650)
971	Park Land	\$0	\$0	\$0	0.00%	\$0	\$0
972	Park Bldgs. Improvements	\$100,000	\$0	\$100,000	0.00%	\$250,000	\$150,000
973	Park Construct Grant Exp	\$0	\$0	\$0	0.00%	\$0	\$0
974	Other Park Improvements	\$7,500	\$0	\$7,500	0.00%	\$4,500	(\$3,000)
978	Park/Rec. Furniture & Equipment	\$21,000	\$34,450	(\$13,450)	164.05%	\$1,000	(\$20,000)
	Capital Outlay SUB-TOTAL	\$144,850	\$64,723	\$80,127	44.68%	\$259,500	\$114,650
	BUDGET GRAND TOTAL	\$3,184,462	\$2,234,993	\$949,469	70.18%	\$3,500,077	\$315,615

**KPPCSD
Revenue Projection
2017/2018**

	Estimated Actual 2016/2017	Projected 2017/2018
Ordinary Income/Expense		
Income		
400 · Police Activities Revenue		
401 · Levy Tax	\$1,662,000.00	\$1,740,000.00
HomeOwners' Tax	11,800.00	12,000.00
402 · Special Tax-Police	681,630.00	680,000.00
403 · Misc Tax-Police	0.00	0.00
404 · Measure G Supplemental Tax Rev	527,989.00	543,829.00
409 · Asset seizure forfeit/WEST NET	0.00	0.00
410 · Police Fees/Service Charges	3,000.00	1,500.00
411 · Kensington Hilltop Srvcs Reimb	19,467.00	20,051.00
412 · Special Assignment Revenue	0.00	0.00
413 · Crossing Guard Reimbursement	11,151.00	11,623.00
414 · POST Reimbursement	1,054.00	0.00
415 · Grants-Police	140,000.00	0.00
416 · Interest-Police	5,500.00	2,500.00
418 · Misc Police Income	11,500.00	11,500.00
419 · Supplemental W/C Reimb (4850)	<u>90,000.00</u>	<u>16,864.00</u>
Total 400 · Police Activities Revenue	\$3,165,091.00	\$3,039,867.00
420 · Park/Rec Activities Revenue		
424 · Taxes-L&L	\$36,220.00	\$37,000.00
426 · Park Donations	0.00	0.00
427 · Community Center Revenue	31,000.00	28,000.00
435 · Grants-Park/Rec	0.00	0.00
436 · Interest-Park/Rec	0.00	0.00
437 · Contributions for Sound System	11,000.00	0.00
438 · Misc Park/Rec Rev	200.00	200.00
439 · Contributions for Community Center	<u>500.00</u>	<u>3,500.00</u>
Total 420 · Park/Rec Activities Revenue	\$78,920.00	\$68,700.00
440 · District Activities Revenue		
448a · Franchise Fees Gross	\$96,000.00	\$112,000.00
448b - less Franchise Fees Paid Out	(41,000.00)	(48,000.00)
456 · Interest-District	250.00	200.00
458 · Misc District Revenue	<u>0.00</u>	<u>0.00</u>
Total 440 · District Activities Revenue	<u>\$55,250.00</u>	<u>\$64,200.00</u>
Total Income	\$3,299,261.00	\$3,172,767.00

KPPCSD
Projected Revenue and Expense
2017/2018

Budgeted Revenues 2017/2018

400 · Police Activities Revenue
Total 400 · Police Activities Revenue \$3,039,867

420 · Park/Rec Activities Revenue
Total 420 · Park/Rec Activities Revenue 68,700

440 · District Activities Revenue
 448a · Franchise Fees gross 112,000
 448b · less Franchise Fees Paid Out (48,000)
 456 · Interest-District 200
Total 440 · District Activities Revenue 64,200

Total Revenues \$3,172,767

Budgeted Expenditures 2017/2018

500 · Police Sal & Ben
Total 500 · Police Sal & Ben \$2,304,654

550 · Other Police Expenses
Total 550 · Other Police Expenses 378,611

Total 600 · Park/Rec Sal & Ben 31,407

Total 635 · Park/Recreation Expenses 91,886

800 · District Expenses
Total 800 · District Expenses 434,019

950 · Capital Outlay
 961 · Police Bldg Improvements 0

 962 · Patrol Cars 0

 963 · Patrol Car Accessories 1,000

 965 · Personal Police Equipment-Asset 0

 966 · Police Traffic Equipment 0

 967 · Station Equipment 0

 968 · Office Furn. & Equip. 0

 969 · Computer Equipment 3,000

 971 · Park Land 0

 972 · Park Bldgs. Improvements 250,000

 973 · Park Construction Fund 0

 974 · Other Park Improvements 4,500

 978 · Pk/Rec Furn/Eq 1,000

Total 950 · Capital Outlay 259,500

Total Expenditures \$3,500,077

Excess of Revenue over Expense 2017/2018 -\$327,310

Cash Carryovers 2016/2017 \$1,829,958

Add back large prepaid RIMS software \$139,958

Estimated Fund Carryovers into 2017/2018 \$1,642,606

Fund Balances, in audit terms (see definitions included)

KPPCSD
Projected Revenue and Expense
2017/2018

Nonspendable - District Portion of Bond	\$92,830
Restricted - Est'd Vacation/Comp Liab	80,000
Restricted - Bay View Net Balance	149,013
Committed - Capital Projects (Vehicle Fund) thru 06/30/17 only	101,576
Effective 07/01/17, Capital Fund projected to be dissolved	(101,576)
Committed - 1/2 Police Vehicle w/Accessories	20,000
Committed - Community Center Bldg Upgrade	150,000
Committed - Annex Renovation Expenditure in Current Year	0
Assigned - Park Bldgs Replacement less FY 17/18 expenditures	0
Assigned - Temporary Police Station Relocation	<u>50,000</u>
 Total Identified Fund Balances	 \$541,843
 Unassigned Fund Balance Available for Contingencies	 \$1,100,763
Percentage of Total Expenditures	31.45%

KPPCSD
Estimated Available Cash 6/30/17

	<u>02/28/17</u>	Incoming Tx Advance	Incoming Grant/Reimb	Mar Exp	Apr Exp	May Exp	June Exp	Transfer between funds	06/30/17 Est
ASSETS									
Current Assets									
Checking/Savings									
100 - Petty Cash	100.00								100
110 - CCC Cash Accts									
112 - General Fund	67,203.10	1,334,098.82	21,918.00	-200,000.00	-200,000.00	-200,000.00	-390,000.00	52,110.20	485,330
113 - Capital Fund-Cash	26,788.27								26,788
114 - Land & Light-Park O&M	18,288.34	15,821.86						-34,110.20	0
116 - PB Admin-Cash	113,899.78	100,000.00		-40,000.00				-20,000.00	233,900 excluded
117 - PB Resv-Cash	19,301.84								19,302 excluded
Total 110 - CCC Cash Accts	<u>245,481.33</u>								<u>\$512,118</u>
134 - CCC LAIF Accounts									
134a - General LAIF	1,139,148.14		-71,000.00	2,562.06	0.00	0.00	40,000.00		1,110,710
134b - COPS LAIF	2,842.27		40,000.00	-2,262.06					40,580
134c - Park LAIF	0.00								0
134d - Garbage/Bay View LAIF	73,969.97		31,000.00				-40,000.00		64,970
134e - Capital LAIF	101,479.56								101,480
Total 134 - CCC LAIF Accounts	<u>1,317,439.94</u>								<u>\$1,317,740</u>
Total Checking/Savings	\$1,563,021	\$1,449,921	\$21,918	-\$199,700	-\$240,000	-\$200,000	-\$390,000	-\$2,000	\$1,829,958 KPPCSD
									2,003,160 including Bond \$

5/19/2017

KPPCSD Officers' Salaries - Fiscal 2017/2018

Officer Name	Grade	Date Hired	Date in Grade	Date in Step	Months in Step	Monthly Base	Holiday Pay	Incentive	Monthly Salary	Pay Period	Hourly Base	Hourly	Longevity Pay	Annual Total
Hull, R	Chief position MS/Step 2	12/17/16	12/17/16	12/17/16	12.000	\$1,285.45		\$96.41	\$1,381.86	\$ 690.93	\$ 7.42	\$ 7.97	\$ 16,552.31	
		10/16/97	03/16/13	03/16/13	12.000	\$8,569.67		\$642.73	\$9,212.40	\$4,606.20	\$ 49.44	\$ 53.15	\$ 112,548.74	
Supervisor	Incremental	07/01/17	07/01/17	07/01/17	12.000	\$205.17	\$ 11.01	\$15.39	\$231.57	\$ 115.78	\$ 1.18	\$ 1.34	\$ 2,778.81	
Hui, K	Sgt/Step 4	04/17/10	03/16/13	03/16/15	12.000	\$8,077.75	\$ 434.93	\$403.89	\$8,916.57	\$4,458.28	\$ 46.60	\$ 51.44	\$ 106,998.81	
Stegman, E	Corp/Step 1	06/01/06	09/01/12	09/01/12	12.000	\$7,186.55	\$ 386.96	\$538.99	\$8,112.50	\$4,056.25	\$ 41.46	\$ 46.80	\$ 98,450.02	
Barrow, K.	Step 5	09/16/05	06/01/16	06/01/16	12.000	\$7,045.63	\$ 379.40	\$528.42	\$7,953.45	\$3,976.73	\$ 40.65	\$ 45.89	\$ 96,641.43	
Martinez, R	Step 5	01/01/06	01/01/06	01/01/10	12.000	\$7,045.63	\$ 379.40	\$528.42	\$7,953.45	\$3,976.73	\$ 40.65	\$ 45.89	\$ 96,541.43	
Wilson, D	Step 5	05/19/08	05/19/08	05/19/10	6.000	\$7,045.63	\$ 379.40	\$528.42	\$7,953.45	\$3,976.73	\$ 40.65	\$ 45.89	\$ 47,720.71	
Ramos, J	Step 5	09/16/09	09/16/09	09/16/11	12.000	\$7,045.63	\$ 379.40	\$352.28	\$7,777.31	\$3,888.66	\$ 40.65	\$ 44.87	\$ 93,327.74	
Wilkins, S	Step 5	09/17/12	09/17/12	09/17/16	12.000	\$7,045.63	\$ 379.40	\$352.28	\$7,777.31	\$3,888.66	\$ 40.65	\$ 44.87	\$ 93,327.74	
Foley, T	Step 3	03/20/16	03/20/16	03/20/17	8.500	\$6,324.76	\$ 340.57	\$0.00	\$6,665.33	\$3,332.67	\$ 36.49	\$ 38.45	\$ 56,655.31	
	Step 4	03/20/16	03/20/16	03/20/18	3.500	\$6,672.62	\$ 359.33	\$0.00	\$7,031.95	\$3,515.98	\$ 38.50	\$ 40.57	\$ 24,611.83	
Vacancy	Step 2	7/1/2017	7/1/2017	7/1/2017	12.000	\$5,995.03	\$ 322.84	\$0.00	\$6,317.87	\$3,158.94	\$ 34.59	\$ 36.45	\$ 75,814.44	
Vacancy	Step 2	1/1/2018	1/1/2018	1/1/2018	6.000	\$5,995.03	\$ 322.84	\$0.00	\$6,317.87	\$3,158.94	\$ 34.59	\$ 36.45	\$ 37,907.22	
							\$ 42,383.06	\$ 44,676.23						
							\$ 867,447.25							

Total BasePay Minus Holiday, Incentive, & Longevity:

	Mo. Base	Holiday	Mo. Total	HrlyBase	HrlyTot	Mo. Base	Holiday	Mo. Total	HrlyBase	HrlyTot
Sergeants										
Step#1	7,250.80	390.41	7,641.21	41.83	44.08	5,682.49	\$305.95	5,988.44	32.78	34.55
Step#2	7,540.82	406.00	7,946.82	43.50	45.85	5,995.03	\$322.84	6,317.87	34.59	36.45
Step#3	7,767.05	418.23	8,185.28	44.81	47.22	6,324.76	\$340.57	6,665.33	36.49	38.45
Step#4	8,077.75	434.93	8,512.68	46.60	49.11	6,672.62	\$359.33	7,031.95	38.50	40.57
						7,045.63	\$379.40	7,425.03	40.65	42.84
Master Sgts										
Step#1	8320.08	448.00	8,768.08	48.00	50.59	7186.55	\$386.96	7,573.51	41.46	43.69
Step #2	8569.67	461.44	9,031.11	49.44	52.10					

PMcL

salaries 17-18 without GM

FISCAL YEAR 2017/2018		
CODE 504	CLASSIFICATION:	Compensated Absences Cash-Out
	2016/2017 Budget	\$9,200
	Cumulative as of 2/28/2017	\$14,796
	ITEM	AMOUNT
Compensation Time Cash-Out	Officers est	
	averg \$46 x 200 hrs	\$9,200
	adjusted to probability	
\$0	Total	\$9,200

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FISCAL YEAR 2017/2018		
CODE 506	CLASSIFICATION: Overtime	
	2016/2017 Budget	\$75,000
	Cumulative as of 2/28/2017	\$67,193
ITEM		AMOUNT
Overtime For:	Cover Training	\$75,000
	Court Time	
	Sick/Vacation Coverage	
	Case Coverage	
	NOTE: Long term injury replacement to minimum staffing	
\$0	Total	\$75,000

FISCAL YEAR 2017/2018		
CODE 516	CLASSIFICATION:	Uniform Allowance
	2016/2017 Budget	\$9,000
	Cumulative as of	\$4,844
	2/28/2017	
ITEM		AMOUNT
\$800.00 x 10 officers		\$8,000
Uniform Damage		\$1,000
\$0	TOTAL	\$9,000

FISCAL YEAR 2017/2018		
CODE 518	CLASSIFICATION:	Safety Equipment
	2016/2017 Budget	\$2,250
	Cumulative as of	\$3,867
	2/28/2017	
ITEM		AMOUNT
Safety Equipment/Reimbursement	\$250 x 10	\$2,500
Carry Over Reimbursements -		\$0
\$250	TOTAL	\$2,500

FISCAL YEAR 2017/2018			
CODE 521R		CLASSIFICATION:	Medical Insurance - Retired
			Vision, Dental
	2016/2017 Budget		\$160,278
9 Retirees/3 Widows			
2 Retirees not on VSP	Cumulative as of		\$117,349
1 Retiree not on Delta Dental	2/28/2017		
ITEM		AMOUNT	
Retired P.E.R.S. Medical	Retirees 2 @ \$1907 x 12	\$45,768	
	Retiree 1 @ \$1474 x 12	\$17,688	
	Retiree 1 @ \$1467 x 12	\$17,604	
	Retirees 1 @ \$1034 x 12	\$12,408	
	Retiree 1 @ \$733 x 12	\$8,796	
	Retirees 2 @ \$601 x 12	\$14,424	
	Retirees 4 @ \$300 x 12	\$14,400	
	1% increase 01/18	\$3,277	
Retired P.E.R.S Admin. Cost	0.34% of \$134,365	\$457	
Retired Vision Care	\$31.52 x 10 x 12	\$3,602	
Retired Delta Dental	\$64.41 x 2 employees x 12	\$1,546	
	\$124.48 x 6 employees x 12	\$8,963	
	\$202.72 x 3 employees x 12	\$7,298	
	0% increase Oct 2017	\$0	
Total Retiree Premiums	\$156,231		\$156,231
	NOTE: Effective 07/01/17, each employee will contribute \$125/month		
Less Employee Contributions	12 x \$125 x 12 months = \$18,000	(\$18,000)	(\$18,000)
	Net Expense to District for Active Health		\$138,231
	(\$22,047)	\$138,231	

FISCAL YEAR 2017/2018			
CODE 521T	CLASSIFICATION: Medical Insurance - Trust		
		Vision, Dental	
	2016/2017 Budget	\$64,226	
10 Officers			
9 Retirees/3 Widows	Cumulative as of	\$95,868	
	2/28/2017		
ITEM		AMOUNT	
CALPERS OPEB Funding	17/18 ADC \$418,693-\$138,231	\$262,462	
Nicolay Consulting	\$418,693	17/18 ADC	
NOTE: Per Projection by Nicolay Consulting using the upcoming GASB 75			
	Actuarially Determined Contribution (ADC)		
Normal Cost	193,387		
Amortization of Initial UAAL	225,306		
Amort of Residual UAAL			
Current ARC	\$418,693		
\$198,236		\$262,462	

FISCAL YEAR 2017/2018		
		P.E.R.S.
CODE 527	CLASSIFICATION:	P.E.R.S. - District
	2016/2017 Budget	\$509,304
Classic: 8 then 7 Officers		
PEPRA: 2 then 3 Officers	Cumulative as of	\$432,341
	2/28/2017	
	ITEM	AMOUNT
Classic Salary: \$764,918 x 19.723%		\$150,865
Classic Uniform: \$6,000 x 19.723%		\$1,183
Flat CalPERS UAL - Classic Plan		\$272,443
NOTE: Using 15 Yr Amort Sch	\$282,470 less \$10,027 discount	
PEPRA Salary: \$194,989 x 11.990% rate		\$23,379
Side Fund Paid Off		\$0
	(\$61,434) TOTAL	\$447,870

FISCAL YEAR 2017/2018			
CODE 530	CLASSIFICATION:	Workers Compensation	
		(P.D./Secretary)	
10 Officers	2016/2017 Budget		\$67,000
	Cumulative as of		\$66,467
	2/28/2017		
ITEM			
SDRMA Estimated Annual Contribution based on			
	\$1,185,800 Total Payroll		\$92,000
	(excluding 1/3 O/T)		
NOTE: Increase due to repayment of continued			
Supplemental W/C (Section 4850 time)			
\$25,000	TOTAL		\$92,000

FISCAL YEAR 2017/2018			
CODE 552	CLASSIFICATION:	Expendable Police	
		Supplies	
	2016/2017 Budget	\$1,700	
	Cumulative as of	\$3,320	
	2/28/2017		
ITEM		AMOUNT	
SUPPLIES FOR I.D. FUNCTION		\$1,500	
INCLUDES: PENS, GLOVES,			
BAGS, FILM, BRUSHES, ETC.			
Pepper Spray for Officers		\$500	
Miscellaneous		\$200	
\$500	TOTAL	\$2,200	

FISCAL YEAR 2017/2018			
CODE 560	CLASSIFICATION: Crossing Guard		
	2016/2017 Budget	\$11,150	
	Cumulative as of	\$6,567	
	2/28/2017		
ITEM		AMOUNT	
Crossing Guard - per contract		\$11,623	
\$473	TOTAL	\$11,623	

FISCAL YEAR 2017/2018		
CODE 564	CLASSIFICATION:	Communications (Richmond Police)
	2016/2017 Budget	\$156,420
	Cumulative as of	\$72,663
	2/28/2017	
ITEM		AMOUNT
Albany Contract - Dispatch	Includes \$33,000 1st yr discount	\$47,000
Albany Contract - Records Management		\$5,000
Albany Contract - Tech Fee		\$12,000
RIMS Software	Most likely prepaid in FY 16/17	\$139,958
New World	Buy Out Prior Contract	\$9,000
EBRCS	\$40/mo x 19 radios x 12 months	\$9,120
Radio Reprogramming		\$880
\$66,538	TOTAL	\$222,958

FISCAL YEAR 2017/2018		
CODE 568	CLASSIFICATION:	Prisoner/Case Expenses/Bookings
	2016/2017 Budget	\$8,900
	Cumulative as of 2/28/2017	\$5,408
ITEM		AMOUNT
County Booking Fee	10 @ \$0	\$0
Currently State of CA reimburses Booking Fees		
Crime Lab:		\$7,500
Drug Testing		
Alcohol Testing		
Fingerprint Comparisons		
Childrens Interview Center		\$500
Evidence Room Monitored Alarm		\$900
\$0	TOTAL	\$8,900

FISCAL YEAR 2017/2018		
CODE 572	CLASSIFICATION: Recruiting	
2016/2017 Budget		\$15,500
Cumulative as of 2/28/2017		\$3,285
ITEM		AMOUNT
Medical	5 @ \$750	\$3,750
Psychological Assessment	5 @ \$600	\$3,000
Polygraph	5 @ \$300	\$1,500
Background Investigation	5 @ 1,500	\$7,500
NOTE: Reserve Officer recruitment in progress		
One officer at retirement age		
\$250	TOTAL	\$15,750

FISCAL YEAR 2017/2018		
CODE 574	CLASSIFICATION:	Reserve Officers
	2016/2017 Budget	\$4,050
	Cumulative as of	\$30
	2/28/2017	
ITEM		AMOUNT
Reserve Officers:	Training	
	Uniforms	
	Insurance Coverage	
	Safety Equipment	
	Total 5 x \$1875	\$9,375
Misc. Reserve Costs		\$300
\$5,625	TOTAL	\$9,675

FISCAL YEAR 2017/2018		
CODE 582	CLASSIFICATION: Office Supplies	
	2016/2017 Budget	\$7,500
	Cumulative as of	\$3,257
	2/28/2017	
ITEM		AMOUNT
Paper (colored, letter, legal, fax)		
Stamps, envelopes, postage		
Printing		
Envelopes (manilla), folders, etc.		
Ink cartridges/correction tape		
Calendars, refills, etc.		
Miscellaneous (pens, pencils, clips, staples, etc.)		\$6,500
(\$1,000)	TOTAL	\$6,500

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FISCAL YEAR 2017/2018		
CODE 590	CLASSIFICATION:	Housekeeping
	2016/2017 Budget	\$4,000
	Cumulative as of	\$3,044
	2/28/2017	
ITEM		AMOUNT
INCLUDES:		
Toilet paper, paper towels, Soaps, light bulbs, cleaning supplies, rug cleaning (\$250), trash bags and coffee, sugar, creamer		
	Estimated Total	\$1,120
Custodial Service	\$200 x 12	\$2,400
Drinking Water	Avg. \$40 x 12	\$480
\$0	TOTAL	\$4,000

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FISCAL YEAR 2017/2018		
CODE 592	CLASSIFICATION: Publications	
	2016/2017 Budget	\$3,000
	Cumulative as of	\$2,923
	2/28/2017	
ITEM		AMOUNT
INCLUDES: Deering updates, Penal Codes, magazines, etc.		\$500
Legal Source Book		\$500
Department Policy - Lexipol		\$2,500
\$500	TOTAL	\$3,500

FISCAL YEAR 2017/2018			
CODE 599	CLASSIFICATION: Police Taxes Administration		
	2016/2017 Budget		\$3,500
	Cumulative as of 2/28/2017		\$2,591
ITEM		AMOUNT	
NBS Administration	Original Police Tax		\$3,500
\$0	TOTAL		\$3,500

FISCAL YEAR 2017/2018			
CODE 601	CLASSIFICATION: Park and Rec. Admin.		
	2016/2017 Budget		\$8,042
	Cumulative as of		\$5,747
	2/28/2017		
ITEM			AMOUNT
P.& R. Admin. Salary	\$30.93 x 260 hours		\$8,042
(\$0) TOTAL			\$8,042

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FISCAL YEAR 2017/2018		
CODE 602	CLASSIFICATION:	Custodian
	2016/2017 Budget	\$22,750
	Cumulative as of	\$14,000
	2/28/2017	
ITEM		AMOUNT
600/Custodian	Community Center	\$22,750
Park Restroom Custodian	see G/L Acct #672	
\$0	TOTAL	\$22,750

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FISCAL YEAR 2017/2018		
CODE 623	CLASSIFICATION:	Social Security (7.65%) /Park
	2016/2017 Budget	\$615
	Cumulative as of 2/28/2017	\$440
ITEM		AMOUNT
P&R Admin. \$8,042 x 7.65%		\$615
\$0	TOTAL	\$615

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FISCAL YEAR 2017/2018		
CODE 642	CLASSIFICATION:	Community Center Utilities
	2016/2017 Budget	\$5,616
	Cumulative as of	\$4,071
	2/28/2017	
ITEM		AMOUNT
EBMUD Community Center	\$140 x 12	\$1,680
EBMUD Gore Lot	\$20 x 12	\$240
PG&E Community Center	\$315 avg. x 12	\$3,780
Telephone Community Center	\$78 avg. x 12	\$936
\$1,020	Total	\$6,636

FISCAL YEAR 2017/2018		
CODE 643	CLASSIFICATION:	Janitorial Supplies
	2016/2017 Budget	\$1,500
	Cumulative as of	\$676
	2/28/2017	
ITEM		AMOUNT
Community Center		
Janitorial Supplies, paper towels, light bulbs, etc.		\$1,250
Annex		
Janitorial Supplies, paper towels, light bulbs, etc.		\$0
(\$250) Total		\$1,250

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FISCAL YEAR 2017/2018		
CODE 646	CLASSIFICATION: Community Center Repairs	
	2016/2017 Budget	\$5,500
	Cumulative as of 2/28/2017	\$4,241
ITEM		AMOUNT
Misc Repairs		\$4,000
Fire Extinguishers	Four Extinguishers	\$1,500
\$0	TOTAL	\$5,500

FISCAL YEAR 2017/2018		
CODE 662	CLASSIFICATION:	Annex - Utilities
	2016/2017 Budget	\$0
	Cumulative as of	\$0
	2/28/2017	
ITEM		AMOUNT
Utilities		\$0
See G/L #642 for PG&E		
See G/L #672 for EBMUD - Water		
\$0	Total	\$0

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FISCAL YEAR 2017/2018		
CODE 666	CLASSIFICATION:	Annex Repairs
	2016/2017 Budget	\$1,000
	Cumulative as of 2/28/2017	\$0
ITEM		AMOUNT
Miscellaneous Repairs		\$1,000
\$0	Total	\$1,000

FISCAL YEAR 2017/2018		
CODE 668	CLASSIFICATION:	Annex - Misc. Exp
	2016/2017 Budget	\$1,000
	Cumulative as of	\$0
	2/28/2017	
ITEM		AMOUNT
Miscellaneous Expenses		\$1,000
\$0	Total	\$1,000

FISCAL YEAR 2017/2018		
CODE 670	CLASSIFICATION:	Gardening Supplies
	2016/2017 Budget	\$1,000
	Cumulative as of	\$0
	2/28/2017	
ITEM		AMOUNT
Plantings		\$1,000
\$0	Total	\$1,000

FISCAL YEAR 2017/2018		
CODE 672	CLASSIFICATION	Park O&M
	2016/2017 Budget	\$69,300
	Cumulative as of	\$57,158
	2/28/2017	
ITEM		
Operations/Maintenance Park Property		
Maintenance Contract	(O&M Funding)	\$27,000
Park Maintenance Repairs	(O&M Funding)	\$10,000
Utilities	Water	\$5,000
Drain Clearing		\$1,000
Incidental Expenses		\$2,000
	Shared Expense Total	\$45,000
Old Park Allocated Exp	40% of Shared Expenses	\$18,000
Old Park Tree Pruning		\$2,000
	Old Park Total	\$20,000
New Park Allocated Exp	60% of Shared Expenses	\$27,000
Levy Fees	(County)	\$2,200
Engineer's Annual Report/Admin Services		\$5,000
Park Restroom Custodian		\$5,100
New Park Tree Pruning/Removal		\$10,000
	New Park Total	\$49,300
\$0	Total	\$69,300

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FISCAL YEAR 2017/2018			
CODE 674	CLASSIFICATION	Park Construction	Expense
	2016/2017 Budget	\$5,000	
	Cumulative as of	\$0	
	2/28/2017		
ITEM			
Misc. Expenses		\$5,000	
\$0	Total	\$5,000	

FISCAL YEAR 2017/2018		
CODE 678	CLASSIFICATION:	Misc. Park/Rec Expense
	2016/2017 Budget	\$1,000
	Cumulative as of 2/28/2017	\$1,275
ITEM		AMOUNT
Miscellaneous Projects / Eagle Scout		\$1,000
Troop 100 Ammunition		\$200
\$200	Total	\$1,200

FISCAL YEAR 2017/2018		
CODE 808	CLASSIFICATION:	District Salaries
	2016/2017 Budget	\$0
	Cumulative as of	\$0
	2/28/2017	
ITEM		AMOUNT
General Manager		\$100,000
	\$46.40	
	\$69.60	
15 hr/wk - Wolter	780 hours	\$36,192
2.5 hr/mo Overtime - Wolter	30 hours	\$2,088
\$138,280	TOTAL	\$138,280

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FISCAL YEAR 2017/2018		
CODE 823	CLASSIFICATION:	Social Security (7.65%) /District
	2016/2017 Budget	\$0
	Cumulative as of 2/28/2017	\$0
ITEM		AMOUNT
District Salaries	\$138,280 x 7.65%	\$10,578
\$10,578	TOTAL	\$10,578

FISCAL YEAR 2017/2018		
CODE 820	CLASSIFICATION:	Canon Copier Contract
	2016/2017 Budget	\$5,700
	Cumulative as of 2/28/2017	\$3,235
	ITEM	AMOUNT
Sharp MX-5141	Lease \$195 x 12	\$2,340
	Unsecured Property Taxes	\$75
Overage Charges	\$215 x 12 average	\$2,580
	Toner	\$50
Outside Reproduction		\$0
	(S655)	TOTAL
		\$5,045

FISCAL YEAR 2017/2018		
CODE 830	CLASSIFICATION:	Legal
		(Dist./Personnel)
	2016/2017 Budget	\$99,530
	Cumulative as of	\$114,018
	2/28/2017	
ITEM		AMOUNT
Ann Danforth-General Counsel	2017 Monthly Retainer for 14 hours of service at \$2520/mo. 2018 \$2660/mo.	\$31,080
Ann Danforth-Monthly Meeting Attendance		
2017 1st 4 hrs \$ \$135/hr	2018 1st 4 hrs \$ \$143/hr	\$6,672
2017 Add'l mtgs \$180/hr x 6	2018 Add'l mtgs \$190/hr x 2	\$8,760
Ann Danforth-Additional Work	2017=\$180/hr 2018=\$190/hr	
2017 Add'l Hrs @ 6 per mo.	2018 Add'l Hrs @ 0 per mo.	\$6,480
	Ann Danforth Total	\$52,992
Public Management Group-Adam Benson 2 x \$205/hr per mo.		\$4,920
Public Mgmt Grp-Bob Deis 6 x \$250/hr GM/Brd workshop		\$1,500
	Public Management Grp Total	\$6,420
Public Law Group-Propp-Contract mgmt 24 x \$305		\$7,320
Public Law Group-Sloan-Disciplinary matters 16 x \$325		\$5,200
Public Law Group-Holtzman-Contract negotiation 40 x \$325		\$13,000
	Public Law Group Total	\$25,520
	Additional work expected	\$15,068
\$470	Total	\$100,000

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FISCAL YEAR 2017/2018		
CODE 850	CLASSIFICATION:	Insurance
	2016/2017 Budget:	\$30,000
	Cumulative as of	\$27,607
	2/28/2017	
ITEM		AMOUNT
Special District Risk Management/\$5,000,000 (District General Liability, Auto Liability Property, Floater, Employee Blanket Bond, Error & Omissions, Flood Protection, Personal liability Board Members)		
Kensington Park/Property		
Police Liability Included	includes 18% increase	\$32,576
\$2,576	TOTAL	\$32,576

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FISCAL YEAR 2017/2018		
CODE 865	CLASSIFICATION: Police Bldg Lease	
	2016/2017 Budget	\$1
	Cumulative as of 2/28/2017	\$1
ITEM		AMOUNT
Lease to be renegotiated		\$1
\$0	Total	\$1

FISCAL YEAR 2017/2018		
CODE 898	CLASSIFICATION:	Miscellaneous Expenses - Board
	2016/2017 Budget	\$17,200
	Cumulative as of 2/28/2017	\$11,822
ITEM		AMOUNT
LAFCO		\$1,550
Service Pins		\$500
Seminars/Directors		\$4,000
CSDA/CCSDA Membership		\$6,200
Miscellaneous		\$1,000
Annual Conference		\$5,000
Governance Days		\$500
\$1,550	TOTAL	\$18,750

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FISCAL YEAR 2017/2018			
CODE 961	CLASSIFICATION:	Police Bldg. Improvements	
	2016/2017 Budget	\$0	
	Cumulative as of	\$0	
	2/28/2017		
ITEM		AMOUNT	
Final Year of Renovation Fees was 08/09		\$0	
\$0	TOTAL	\$0	

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FISCAL YEAR 2017/2018			
CODE 963	CLASSIFICATION: Patrol Car Accessories		
	2016/2017 Budget		\$0
	Cumulative as of		\$0
	2/28/2017		
ITEM	AMOUNT		
Five Mobile Data Computers (used)			\$1,000
\$1,000	TOTAL		\$1,000

FISCAL YEAR 2017/2018		
CODE 965	CLASSIFICATION:	Personal Police Equipment-Asset
	2016/2017 Budget	\$0
	Cumulative as of	
	2/28/2017	\$13,547
ITEM		AMOUNT
	TOTAL	\$0



FISCAL YEAR 2017/2018			
CODE 968	CLASSIFICATION:	Office Furn. & Equip.	
Former 504			
	2016/2017 Budget	\$0	
	Cumulative as of	\$0	
	2/28/2017		
ITEM		AMOUNT	
	TOTAL	\$0	

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FISCAL YEAR 2017/2018		
CODE 971	CLASSIFICATION: Park Land	
	2016/2017 Budget	\$0
	Cumulative as of	\$0
	2/28/2017	
ITEM		AMOUNT
\$0	TOTAL	\$0

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Youth Hut/Community Center Renovation (estimated budget May 2017)

ITEM	COST
Seismic Strengthening	\$350,000
ADA compliance	\$160,000
Required efficiency upgrades: energy/lighting, building envelope	\$160,000
Construction Subtotal	\$670,000
Escalation Adjustment (7%)	\$46,900
Architect Design & Project Mgmnt	\$149,200
Permits/Fees (3.5%)	\$25,092
Contingency (12%)	\$106,943
Subtotal All Other	\$328,134

PROJECT TOTAL **\$998,134**

CODE	CLASSIFICATION	2015/2016		2015/2016	PERCENT	2016/2017	BUDGET	DIFFERENCES
		BUDGET	EXPENDITURES 02/29/16					
OPERATING EXPENSES								
810	Computer	\$24,288	\$18,006	\$6,282	74.13%	\$25,118	\$830	
820	Canon Copier Contract	\$5,700	\$3,143	\$2,557	55.15%	\$5,700	\$0	
830	Legal	\$99,530	\$93,508	\$6,022	93.95%	\$99,530	\$0	
836	Consultant	\$15,000	\$24,900	(\$9,900)	166.00%	\$46,500	\$31,500	
840	Accounting	\$34,000	\$30,071	\$3,929	88.45%	\$45,500	\$11,500	
850	Insurance	\$30,000	\$27,481	\$2,519	91.60%	\$30,000	\$0	
860	Election	\$0	\$0	\$0	0.00%	\$4,500	\$4,500	
865	Police Bldg Lease	\$1	\$0	\$1	0.00%	\$1	\$0	
870	County Expenditures	\$22,300	\$8,506	\$13,794	38.14%	\$22,300	\$0	
890	Waste/Recycle Expenses	\$25,000	\$260	\$24,740	1.04%	\$20,000	(\$5,000)	
898	Miscellaneous Expenses - Board	\$16,300	\$14,716	\$684	96.19%	\$17,200	\$1,900	
SUB-TOTAL		\$271,119	\$220,591	\$50,528	81.36%	\$316,349	\$45,230	
Operating Expense TOTAL		\$2,777,921	\$1,854,494	\$923,427	66.76%	\$3,039,812	\$281,891	
CAPITAL OUTLAY								
961	Police Bldg. Improvements	\$0	\$0	\$0	0.00%	\$0	\$0	
962	Patrol Cars	\$30,000	\$0	\$30,000	0.00%	\$0	(\$30,000)	
963	Patrol Car Accessories	\$3,000	\$0	\$3,000	0.00%	\$0	(\$3,000)	
965	Personal Police	\$10,000	\$0	\$10,000	0.00%	\$0	(\$10,000)	
966	Police Traffic Equipment	\$0	\$0	\$0	0.00%	\$6,600	\$6,600	
967	Station Equipment	\$7,000	\$8,017	(\$1,017)	114.53%	\$8,100	(\$900)	
968	Office Furn. & Equip.	\$6,000	\$0	\$6,000	0.00%	\$0	(\$6,000)	
969	Computer Equipment	\$0	\$0	\$0	0.00%	\$3,650	\$3,650	
971	Park Land	\$0	\$0	\$0	0.00%	\$0	\$0	
*972	Park Bldgs. Improvements	\$25,000	\$13,658	\$11,342	54.63%	\$100,000	\$75,000	
973	Park Construct. Fund	\$0	\$0	\$0	0.00%	\$0	\$0	
974	Other Park Improvements	\$0	\$0	\$0	0.00%	\$7,500	\$7,500	
978	Park/Rec. Furniture & Equipment	\$0	\$0	\$0	0.00%	\$21,000	\$21,000	
Capital Outlay SUB-TOTAL		\$81,000	\$21,676	\$59,324	26.76%	\$144,850	\$63,850	
BUDGET GRAND TOTAL		\$2,858,921	\$1,876,170	\$982,751	68.63%	\$3,184,662	\$325,541	

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**KPPCSD
Projected Revenue and Expense
2016/2017**

Fund Balances, in audit terms (see definitions included)

Nonspendable - District Portion of Bond	\$92,830
Restricted - Est'd Vacation/Comp Liab	70,000
Restricted - Bay View Net Balance	88,413
Committed - Capital Projects (Vehicle Fund)	101,576
✱ Committed - Community Center Bldg Upgrade	150,000
Committed - Annex Renovation Expenditure In Current Year	0
✱ Assigned - Park Bldgs Replacement less FY 16/17 expenditures	118,045
Assigned - Temporary Police Station Relocation	<u>50,000</u>

Total Identified Fund Balances \$670,864

Unassigned Fund Balance available for Contingencies \$1,288,835
Percentage of Total Expenditures 40.47%

KPPCSD Report

Agenda Item - 9

Meeting: May, 24, 2017

To: Finance Committee

Subject: Measure G

Background:

In 2010, a supplemental special tax was approved by residents of Kensington. This tax was in the amount of \$200/per annum, with non mandatory annual increases based on an inflation factor multiplied by the previous year's maximum tax. This factor cannot exceed the CPI published by the U.S. Department of Labor for the April to April San Francisco-Oakland-San Jose area. This number was 274.589 for 2017.

Discussion:

In accordance with Ordinance No. 2010-01, the funds received through Measure G can only provide funding for police services. The maximum tax for 2016/17 was:

Single Family Residential or Miscellaneous Improved Property \$232.38/per parcel

Multiple Unit Residential or Commercial and Institutional \$348.57/per parcel

Unimproved Property \$69.71/per parcel

Fiscal Impact:

To be determined.