

# KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

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## AGENDA

A meeting of the Finance Committee of the Kensington Police Protection and Community Services District will be held Wednesday **August 31, 2016 at 6: 00 P.M.**, at the Community Center, 59 Arlington Avenue, Kensington, California.

1. **Call to Order/Roll Call 6:00 P.M.**
2. **Public Comments-** Members of the public may address the Committee on any issues 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. **Approval of the Finance Committee Minutes.**
  - a. Minutes of the Finance Committee Meeting of August 9, 2016. Page 2
4. The Committee will review and consider recommending approval to the Board of Directors the Fiscal Year 2016/17 final proposed budget. The Kensington Police Protection and Community Services District Board of Directors will review and possibly vote to approve the proposed budget for FY 16/17 at its Regular Meeting to be held on September 8, 2016. Page 6.
5. The Committee will receive a report from the Interim General Manager and consider recommending approval to the Board of Directors a contract with either Bartel Associates or Nicolay Consulting Group, to perform an OPEB Actuarial Valuation for the District. Page 87

## 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 AUXILARY AID OR SERVICE AT LEAST 2 DAYS BEFORE THE MEETING. REQUESTS SHOULD BE SENT TO:

Interim General Manager Kevin. E. Hart, 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](http://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.

## KPPCSD Finance Committee Meeting Minutes for 8/9/16

A Special Meeting of the Finance Committee of the Kensington Police Protection and Community Services District was held Tuesday, August 9, 2016, at 6:00 P.M., at the Community Center, 59 Arlington Avenue, Main Room, Kensington, California.

### ATTENDEES

<u>Committee Members</u>	<u>Speakers/Presenters</u>
Chuck Toombs, Director	Deborah Russell, CPA
Paul Haxo	Rick Artis
Derek Suring	
Paul Dorroh	
Paula Black	
Simon Brafman	
Rob Firmin	
Linda Lipscomb	
Karl Kruger	
Gloria Morrison	
<u>Staff Members</u>	
Kevin Hart, Interim General Manager/Chief of Police (IGM/COP)	
Lynn Wolter, District Administrator	
<u>Press</u>	

Director Chuck Toombs called the meeting to order at 6:01 PM and took roll call. Director Chuck Toombs, Derek Suring, Paul Haxo, Paul Dorroh, Simon Brafman, Rob Firmin, Linda Lipscomb, Karl Kruger, Gloria Morrison, Paula Black, IGM/COP Hart, and District Administrator Wolter were present. President Welsh, Elena Caruthers, Pat McLaughlin, and Jim Watt were absent.

### PUBLIC COMMENTS

None.

**Approval of the Finance Committee Minutes  
The Minutes of the Finance Committee Meeting of June 15, 2016.**

**MOTION: Simon Brafman moved, and Derek Suring seconded, to accept the minutes.  
Motion passed unanimously.**



**The Committee reviewed and discussed a proposal, presented by Committee member Rob Firmin, to include forecasting of scenarios and uncertainties, using leading software and other methods, as an integral part of District budgeting and financial analysis. The Committee considered taking action to recommend to the Board of Directors that it use this model in the future.**

Director Toombs introduced the item, noting that models for forecasting had been used in the past but that this one was different and probably more sophisticated.

Rob Firmin provided a handout to complement a PowerPoint presentation he made. He said that the budgeting the District did now was okay but that the District needed to be able to anticipate the future and to foresee the options it might face. He said that the modeling he was going to discuss would provide the opportunity to look to the future to anticipate where problems might arise and that this would force strategic issues to the fore. He noted that this would enable the District to address policy issues for the future of the community and enable it to let the community know what was significant. He also said this would also reduce the risk of surprises and enhance trust in the budget process. He noted that using modeling would need to begin early in the budget process. Mr. Firmin explained that the approach of the modeling was to project the high, medium, and low of a variety of revenue sources and of expenses.

Linda Lipscomb asked if the modeling program was one the District would need to purchase. Mr. Firmin responded that there were several programs that were available and that they cost about \$1,000 per seat. He said the best program was @risk from Palisade Co.

Mr. Firmin explained that this modeling program would be able to incorporate various data in order to predict the likely effect on the District's finances – things such as CalPERS' returns, which had failed to meet target rates in recent years; new MOUs; costs associated with the Public Safety Building and the Community Center (where will the money come from); property valuations; and the cumulative effect of smaller items.

Mr. Firmin said that the District should purchase one copy of the modeling program, which, he said, would generate Excel spreadsheets. He explained that new input would generate changes that would then be reflected in the budget.

Director Toombs expressed concern about how politics would be removed from input and about who would make the decisions regarding input. Director Toombs also asked about the time and cost that would be associated with updating and maintaining the program. Deborah Russell responded that she thought she would need to spend five to ten hours per year for her part, and Rob Firmin said he would update and maintain the model as a volunteer.

District staff noted that, during the past 40 years, the KPPCSD had enjoyed a high degree of stability but that there had been three significant exceptions, none of which modeling could have predicted: the significant loss of money to the County; the loss of funds due to ERAF; and the cost of the writ. Deborah Russell added that there had been an unpredictable level of legal costs during the prior few years. Rick Artis responded that the modeling program couldn't predict extreme activity, but it could capture most of what would be likely. He added that this would enable the Board to set policy.

Paul Dorroh said this was a great tool, that it wouldn't remove the responsibilities of the Board and the Finance Committee, and that it would replace the five-year forecast model used in the past. Mr. Dorroh also noted the need to train others on how to do this modeling, to ensure redundancy. Mr. Firmin responded that Paula Black had done financial modeling.

Paul Dorroh said that this would be an excellent tool for staff, the Board and that it would be good for the community, and that he was in favor of adopting it.

Director Toombs recommended that Rob Firmin make a scaled-down version of his presentation to the full Board. Paula Black said this financial modeling should be recommended to the Board. Rick Artis suggested that the program should be tried out for a year before recommending it to the Board.

IGM/COP Hart recommended that this process should be explored before the District committed to purchasing the program. He also said that he wanted more data and that he would recommend that the Board explore more options. Director Toombs responded that there should be one year of experimentation and then, perhaps, the change could be implemented in the second year.

Director Toombs asked if the program would be compatible with the District's computers. Rob Firmin responded in the affirmative.

**MOTION: Paula Black moved, and Director Toombs seconded, that the Finance Committee recommend to the Board that it approve the Finance Committee's using this model, from Rob Firmin's presentation, for informative purposes for reviewing policy decisions for one year. Motion passed unanimously.**

Gloria Morrison asked whether there were other software programs for financial modeling. Rob Firmin responded in the affirmative but added that the one he had used was the best. He also said that, if the District were to purchase the same software, the work he had done could be copied into the District's version.

**The Committee received a report from the General Manager and considered recommending approval to the Board of Directors a contract with Bartel Associates, LLC to perform an OPEB Actuarial Valuation for the District.**

IGM/COP Hart reported that the District usually had an actuarial report done every two years, but that, because of the newly adopted MOU, there should be a new one done sooner. He reported that Adam Benson had recommended Bartel Associates. He reported that Bartels had provided information about two versions of the report: a full evaluation and a compliance only version.

Director Toombs said that, with the full report, someone would come and make a presentation to the Committee and that Bartels was the "gold standard" of actuarial companies. Paul Haxo noted that the \$16,500 version would include an executive summary.

Deborah Russell said that the District had been unhappy with the prior actuary and that time was of the essence because of the budget.

Karl Kruger said the District should get two estimates. Director Toombs suggested Nicolay. Deborah Russell responded that the head of the company had passed away and that the company's staff was now different. IGM/COP Hart said he would solicit another bid. It was noted that the final budget wouldn't be set until late August or early September, which meant there would be time for the Committee to review another proposal.

David Spath asked what the criteria would be for selecting a company. Paul Black responded that the company would need to make a presentation.

IGM/COP Hart said that a full report would be very thorough and noted that the District was currently in compliance with what was legally required. Director Toombs pointed out that Adam Benson had said that the District needed a new actuarial report because of the recently approved MOU.

**By a vote of 7 to 3 the Committee determined that IGM/COP Hart should obtain a second proposal.**

Paula Black asked that the next meeting date be set ahead of time. It was determined that the next meeting would be held on August 31<sup>st</sup> at 6:00 P.M.

**MOTION: Paul Haxo moved, and Linda Lipscomb seconded, to adjourn the meeting.  
Motion passed unanimously.**

The meeting was adjourned at 8:27 P.M.

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Lynn Wolter  
District Administrator



CODE	CLASSIFICATION	2015/2016		2015/2016	PERCENT	2016/2017	BUDGET	DIFFERENCES
		BUDGET	EXPENDITURES 02/29/16					
<b>POLICE SALARIES AND BENEFITS</b>								
502	Salary - Police	\$980,434	\$609,709	\$370,725	62.19%	\$1,015,274		\$34,840
504	Compensation Cash-Out	\$20,000	\$26,947	(\$6,947)	134.74%	\$9,200		(\$10,800)
506	Overtime	\$60,000	\$57,180	\$2,820	95.30%	\$75,000		\$15,000
508	Salary/Non-Sworn	\$81,900	\$66,460	\$15,440	81.15%	\$100,677		\$18,777
516	Uniform Allowance	\$10,200	\$5,284	\$4,916	51.80%	\$9,000		(\$1,200)
518	Safety Equipment	\$3,250	\$446	\$2,804	13.72%	\$2,250		(\$1,000)
521A	Medical Insurance - Active	\$149,956	\$116,890	\$33,066	77.95%	\$182,094		\$32,138
521R	Medical Insurance - Retired	\$167,494	\$120,872	\$46,622	72.17%	\$160,278		(\$7,216)
521T	Medical Insurance - Trust	\$31,642	\$0	\$31,642	0.00%	\$64,226		\$32,584
522	Disab. & Life Insurance	\$5,240	\$3,309	\$1,932	63.14%	\$6,940		\$1,700
523	Medicare 1.45% (District)	\$16,668	\$10,450	\$6,218	62.70%	\$17,507		\$839
524	Social Security(6.2%) /Non-Sworn	\$5,078	\$4,121	\$957	81.14%	\$6,242		\$1,164
527	P.E.R.S. - District	\$387,421	\$309,995	\$77,426	80.02%	\$509,304		\$121,883
528	P.E.R.S. - Officers Portion	\$84,387	\$50,282	\$34,105	59.59%	\$59,836		(\$24,551)
530	Workers Compensation	\$50,000	\$43,967	\$6,033	87.93%	\$67,000		\$17,000
540	Advanced Industrial	\$0	\$0	\$0	0.00%	\$0		\$0
SUB-TOTAL		\$2,053,670	\$1,425,912	\$627,758	69.43%	\$2,284,828		\$231,158
<b>POLICE EXPENSES</b>								
552	Expendable Police Supplies	\$1,700	\$1,593	\$107	93.68%	\$1,700		\$0
553	Range/Ammunition	\$5,000	\$2,025	\$2,975	40.51%	\$5,000		\$0
560	Crossing Guard	\$10,830	\$5,956	\$4,874	55.00%	\$11,150		\$320
562	Vehicle Operation	\$50,000	\$10,608	\$39,392	21.22%	\$37,500		(\$12,500)
564	Communications	\$156,070	\$72,609	\$83,461	46.52%	\$156,420		\$350
566	Radio Maintenance	\$21,750	\$1,272	\$20,478	5.85%	\$2,281		(\$19,469)
568	Prisoner/Case Expenses/Bookings	\$6,400	\$5,166	\$1,234	80.71%	\$8,900		\$2,500
570	Training	\$10,000	\$3,823	\$6,177	38.23%	\$10,000		\$0
572	Recruiting	\$6,500	\$4,291	\$2,209	66.01%	\$15,500		\$9,000
574	Reserve Officers	\$4,050	\$175	\$3,876	4.31%	\$4,050		\$0
576	Misc. Dues, Meals.Travel	\$3,140	\$1,935	\$1,205	61.62%	\$3,035		(\$105)
580	Utilities - Police	\$10,000	\$6,553	\$3,447	65.53%	\$10,000		\$0
581	Bldg. Repair/Maint	\$5,000	\$4,603	\$397	92.05%	\$5,000		\$0
582	Office Supplies	\$6,000	\$4,809	\$1,191	80.15%	\$7,500		\$1,500
588	Telephones	\$8,904	\$4,201	\$4,703	47.18%	\$7,476		(\$1,428)
590	Housekeeping	\$4,000	\$3,197	\$803	79.92%	\$4,000		\$0
592	Publications	\$2,500	\$2,580	(\$80)	103.20%	\$3,000		\$500
594	Comm. Policing	\$4,000	\$5,134	(\$1,134)	128.36%	\$14,000		\$10,000
596	CAL-ID	\$5,925	\$5,508	\$417	92.96%	\$6,100		\$175
599	Police Taxes Administration	\$3,500	\$2,608	\$892	74.50%	\$3,500		\$0
SUB-TOTAL		\$325,269	\$148,645	\$176,624	45.70%	\$316,112		(\$9,157)
<b>RECREATION SALARIES AND BENEFITS</b>								
601	Park and Rec. Admin.	\$7,800	\$5,496	\$2,304	70.47%	\$8,042		\$242
602	Custodian	\$22,750	\$14,000	\$8,750	61.54%	\$22,750		\$0
623	Social Security (7.65%) /District	\$597	\$420	\$177	70.43%	\$615		\$18
SUB-TOTAL		\$31,147	\$19,917	\$11,230	63.94%	\$31,407		\$260
<b>RECREATION EXPENSES</b>								
640	<b>Community Center Expenses</b>							
642	Community Center	\$5,616	\$3,501	\$2,115	62.34%	\$5,616		\$0
643	Janitorial Supplies	\$800	\$825	(\$25)	103.14%	\$1,500		\$700
646	Community Center Repairs	\$3,000	\$1,792	\$1,208	59.75%	\$5,500		\$2,500
650	<b>Building E Expenses</b>							
656	Building E Repairs	\$0	\$0	\$0	0.00%	\$0		\$0
660	<b>Annex Expenses</b>							
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	\$78,300	\$33,141	\$45,159	42.33%	\$69,300		(\$9,000)
674	Park Construction Expense	\$5,000	\$0	\$5,000	0.00%	\$5,000		\$0
678	Misc. Park/Rec Expense	\$1,000	\$170	\$830	17.00%	\$1,000		\$0
SUB-TOTAL		\$96,716	\$39,430	\$57,286	40.77%	\$90,916		(\$5,800)

CODE	CLASSIFICATION	2015/2016		2015/2016	PERCENT	2016/2017	BUDGET	BUDGET	DIFFERENCES
		BUDGET	EXPENDITURES 02/29/16						
<b>DISTRICT EXPENSES</b>									
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
835	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	\$15,300	\$14,716	\$584	96.19%	\$17,200			\$1,900
	<b>SUB-TOTAL</b>	<b>\$271,119</b>	<b>\$220,591</b>	<b>\$50,528</b>	<b>81.36%</b>	<b>\$316,349</b>			<b>\$45,230</b>
	<b>Operating Expense TOTAL</b>	<b>\$2,777,921</b>	<b>\$1,854,494</b>	<b>\$923,427</b>	<b>66.76%</b>	<b>\$3,039,612</b>			<b>\$261,691</b>
<b>CAPITAL OUTLAY</b>									
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%	\$6,100			(\$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
	<b>Capital Outlay SUB-TOTAL</b>	<b>\$81,000</b>	<b>\$21,676</b>	<b>\$59,324</b>	<b>26.76%</b>	<b>\$144,850</b>			<b>\$63,850</b>
	<b>BUDGET GRAND TOTAL</b>	<b>\$2,858,921</b>	<b>\$1,876,170</b>	<b>\$982,751</b>	<b>65.63%</b>	<b>\$3,184,462</b>			<b>\$325,541</b>

**KPPCSD  
Revenue Projection  
2016/2017**

	Estimated Actual 2015/2016	Projected 2016/2017
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>400 · Police Activities Revenue</b>		
401 · Levy Tax	\$1,555,000.00	\$1,641,000.00
HomeOwners' Tax	12,000.00	12,000.00
402 · Special Tax-Police	681,690.00	680,000.00
403 · Misc Tax-Police	0.00	0.00
404 · Measure G Supplemental Tax Rev	514,176.00	529,601.28
409 · Asset seizure forfeit/WEST NET	18,526.00	0.00
410 · Police Fees/Service Charges	2,000.00	1,500.00
411 · Kensington Hilltop Srvcs Reimb	18,900.00	19,467.00
412 · Special Assignment Revenue	11,913.00	0.00
413 · Crossing Guard Reimbursement	10,515.00	11,151.00
414 · POST Reimbursement	2,327.00	0.00
415 · Grants-Police	100,000.00	0.00
416 · Interest-Police	1,500.00	1,500.00
418 · Misc Police Income	13,000.00	13,000.00
419 · Supplemental W/C Reimb (4850)	<u>29,354.00</u>	<u>0.00</u>
<b>Total 400 · Police Activities Revenue</b>	<b>\$2,970,901.00</b>	<b>\$2,909,219.28</b>
<b>420 · Park/Rec Activities Revenue</b>		
424 · Taxes-L&L	\$35,191.00	\$35,000.00
426 · Park Donations	0.00	0.00
427 · Community Center Revenue	33,000.00	33,000.00
435 · Grants-Park/Rec	0.00	0.00
436 · Interest-Park/Rec	0.00	0.00
437 · Contributions for Sound System	0.00	8,000.00
438 · Misc Park/Rec Rev	<u>200.00</u>	<u>200.00</u>
<b>Total 420 · Park/Rec Activities Revenue</b>	<b>\$68,391.00</b>	<b>\$76,200.00</b>
<b>440 · District Activities Revenue</b>		
448 · Franchise Fees	\$63,610.66	\$65,000.00
456 · Interest-District	-60.00	0.00
458 · Misc District Revenue	<u>1,976.00</u>	<u>0.00</u>
<b>Total 440 · District Activities Revenue</b>	<b><u>\$65,526.66</u></b>	<b><u>\$65,000.00</u></b>
<b>Total Income</b>	<b>\$3,104,818.66</b>	<b>\$3,050,419.28</b>

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

**Budgeted Revenues 2016/2017**

400 · Police Activities Revenue  
 Total 400 · Police Activities Revenue \$2,909,219

420 · Park/Rec Activities Revenue  
 Total 420 · Park/Rec Activities Revenue 76,200

440 · District Activities Revenue  
 448 · Franchise Fees 65,000  
 456 · Interest-District 0  
 Total 440 · District Activities Revenue 65,000

**Total Revenues \$3,050,419**

**Budgeted Expenditures 2016/2017**

500 · Police Sal & Ben  
 Total 500 · Police Sal & Ben \$2,284,828

550 · Other Police Expenses  
 Total 550 · Other Police Expenses 316,112

Total 600 · Park/Rec Sal & Ben 31,407

Total 635 · Park/Recreation Expenses 90,916

Total 800 · District Expenses 316,349

**950 · Capital Outlay**

961 · Police Bldg Improvements 0

962 · Patrol Cars 0

963 · Patrol Car Accessories 0

965 · Personal Police Equipment-Asset 0

966 · Police Traffic Equipment 6,600

967 · Station Equipment 6,100

968 · Office Furn. & Equip. 0

969 · Computer Equipment 3,650

971 · Park Land 0

972 · Park Bldgs. Improvements 100,000

973 · Park Construction Fund 0

974 · Other Park Improvements 7,500

978 · Pk/Rec Furn/Eq 21,000

Total 950 · Capital Outlay 144,850

**Total Expenditures \$3,184,462**

**Excess of Revenue over Expense 2016/2017 -\$134,042**

**Previously Allocated Funds**

Total Allocated Funds Used 0

**Excess Funding over Expenses 2016/2017 -134,042**

**Cash Carryovers 2015/2016 \$2,093,742**

**Estimated Fund Carryovers into 2016/2017 \$1,959,700**

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

**Fund Balances, in audit terms (see definitions included)**

Nonspendable - District Portion of Bond	\$92,830
Resticted - 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  
Estimated Available Cash 6/30/16**

<b>ASSETS</b>	<b>02/28/16</b>	Incoming Tx Advance	Incoming Grant/Reimb	Mar Exp	Apr Exp	May Exp	June Exp	Transfer between funds	06/30/16 Est
<b>Current Assets</b>									
<b>Checking/Savings</b>									
100 · Petty Cash	100.00								100
110 · CCC Cash Accts									
112 · General Fund	130,339.13	1,168,092.18	24,415.00	-145,000.00	-200,000.00	-200,000.00	-200,000.00	78,833.75	656,680
113 · Capital Fund-Cash	26,788.27								26,788
114 · Land & Light-Park O&M	64,776.24	14,057.27						-78,833.75	0
116 · PB Admin-Cash	140,620.50	72,395.10							213,016 excluded
117 · PB Resv-Cash	18,769.69								18,770 excluded
<b>Total 110 · CCC Cash Accts</b>	<u>381,293.83</u>								<u>\$683,468</u>
<b>134 · CCC LAIF Accounts</b>									
134a · General LAIF	1,365,741.67		-47,883.85	2,562.06	0.00	0.00	0.00		1,320,420
134b · COPS LAIF	-40,621.79		42,883.85	-2,262.06					0
134c · Park LAIF	0.00								0
134d · Garbage/Bay View LAIF	-16,471.88		5,000.00						-11,472
134e · Capital LAIF	101,225.83								101,226
<b>Total 134 · CCC LAIF Accounts</b>	<u>1,409,873.83</u>								<u>\$1,410,174</u>
<b>Total Checking/Savings</b>	\$1,791,268	\$1,254,545	\$24,415	-\$144,700	-\$200,000	-\$200,000	-\$200,000	\$0	\$2,093,742 KPPCSD
									2,325,527 including Bond \$

**KPPCSD Officers' Salaries - Fiscal 2016/2017**

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	
Hart, K	Chief	06/08/15	06/08/15	06/08/15	12.000	\$12,083.33			\$12,083.33	\$6,041.67	\$ 69.71	\$ 69.71	\$	\$ 145,000.00	
Hull, R	MS/Step 2	10/16/97	03/16/13	03/16/13	8.000	\$6,320.07	\$ 448.00	\$624.01	\$9,392.08	\$4,696.04	\$ 48.00	\$ 54.19	\$1,900.00	\$ 77,036.60	
	MS/Step 2	10/16/97	03/16/13	03/16/13	4.000	\$8,569.67	\$ 461.44	\$642.73	\$9,673.84	\$4,836.92	\$ 49.44	\$ 55.81	\$	\$ 38,695.34	
Hui, K	Sgt/Step 4	04/17/10	03/16/13	03/16/15	8.000	\$7,842.47	\$ 422.33	\$392.12	\$8,656.92	\$4,328.46	\$ 45.25	\$ 49.94	\$	\$ 69,255.39	
	Sgt/Step 4	04/17/10	03/16/13	03/16/15	4.000	\$8,077.75	\$ 434.93	\$403.89	\$8,916.57	\$4,458.28	\$ 46.60	\$ 51.44	\$	\$ 35,666.27	
Supervisor Vacancy	Sgt/Step 4				8.000	\$1,002.05	\$ 54.04	\$75.15	\$1,131.25	\$ 565.62	\$ 5.78	\$ 6.53	\$	\$ 9,049.99	
	Sgt/Step 4				4.000	\$1,032.12	\$ 55.53	\$77.41	\$1,165.06	\$ 582.53	\$ 5.95	\$ 6.72	\$	\$ 4,660.23	
Stegman, E	Corp/Step 1	06/01/06	09/01/12	09/01/12	8.000	\$6,977.23	\$ 375.67	\$523.29	\$7,876.19	\$3,938.10	\$ 40.25	\$ 45.44	\$1,000.00	\$ 64,009.54	
	Corp/Step 1	06/01/06	09/01/12	09/01/12	4.000	\$7,186.55	\$ 386.96	\$538.99	\$8,112.50	\$4,056.25	\$ 41.46	\$ 46.80	\$	\$ 32,450.01	
Barrow, K.	Step 5	09/16/05	06/01/16	06/01/16	8.000	\$6,840.42	\$ 368.29	\$513.03	\$7,721.74	\$3,860.87	\$ 39.46	\$ 44.55	\$1,100.00	\$ 62,873.93	
	Step 5	09/16/05	06/01/16	06/01/16	4.000	\$7,045.63	\$ 379.40	\$528.42	\$7,953.45	\$3,976.73	\$ 40.65	\$ 45.89	\$	\$ 31,813.81	
Martinez, R	Step 5	01/01/06	01/01/06	01/01/10	8.000	\$6,840.42	\$ 368.29	\$513.03	\$7,721.74	\$3,860.87	\$ 39.46	\$ 44.55	\$	\$ 61,773.93	
	Step 5	01/01/06	01/01/06	01/01/10	4.000	\$7,045.63	\$ 379.40	\$528.42	\$7,953.45	\$3,976.73	\$ 40.65	\$ 45.89	\$	\$ 31,813.81	
Wilson, D	Step 5	05/19/08	05/19/08	05/19/10	8.000	\$6,840.42	\$ 368.29	\$513.03	\$7,721.74	\$3,860.87	\$ 39.46	\$ 44.55	\$	\$ 61,773.93	
	Step 5	05/19/08	05/19/08	05/19/10	4.000	\$7,045.63	\$ 379.40	\$528.42	\$7,953.45	\$3,976.73	\$ 40.65	\$ 45.89	\$	\$ 31,813.81	
Ramos, J	Step 5	09/16/09	09/16/09	09/16/11	8.000	\$6,840.42	\$ 368.29	\$342.02	\$7,550.73	\$3,775.37	\$ 39.46	\$ 43.56	\$	\$ 60,405.85	
	Step 5	09/16/09	09/16/09	09/16/11	4.000	\$7,045.42	\$ 379.40	\$352.27	\$7,777.09	\$3,888.55	\$ 40.65	\$ 44.87	\$	\$ 31,108.36	
Wilkens, S	Step 4	09/17/12	09/17/12	09/17/15	2.500	\$6,478.27	\$ 348.79	\$323.91	\$7,150.97	\$3,575.49	\$ 37.37	\$ 41.26	\$	\$ 17,877.43	
	Step 5	09/17/12	09/17/12	09/17/16	5.500	\$6,840.42	\$ 368.29	\$342.02	\$7,550.73	\$3,775.37	\$ 39.46	\$ 43.56	\$	\$ 41,529.02	
	Step 5	09/17/12	09/17/12	09/17/16	4.000	\$7,045.42	\$ 379.40	\$352.27	\$7,777.09	\$3,888.55	\$ 40.65	\$ 44.87	\$	\$ 31,108.36	
Foley, T	Step 2	03/20/16	03/20/16	03/20/16	8.000	\$5,820.42	\$ 313.41	\$0.00	\$6,133.83	\$3,066.92	\$ 33.58	\$ 35.39	\$	\$ 49,070.64	
	Step 2	03/20/16	03/20/16	03/20/16	0.500	\$5,995.03	\$ 322.84	\$0.00	\$6,317.87	\$3,158.94	\$ 34.59	\$ 36.45	\$	\$ 3,158.94	
	Step 3	03/20/16	03/20/16	03/20/17	3.500	\$6,324.76	\$ 340.57	\$0.00	\$6,665.33	\$3,332.67	\$ 36.49	\$ 38.45	\$	\$ 23,328.66	
<b>Total BasePay Minus Holiday, Incentive, &amp; Longevity:</b>															
												\$ 41,887.31	\$ 46,467.71	\$ 4,000.00	\$ 1,015,273.85
												\$ 922,918.84			

**Total BasePay Minus Holiday, Incentive, & Longevity:**

Sergeants	Mo. Base	Holiday	Mo. Total	HrlyBase	HrlyTot	Officers	Mo. Base	Holiday	Mo. Total	HrlyBase	HrlyTot
Step#1	7,039.61	379.03	7,418.64	40.61	42.80	Step#1	5,516.98	\$297.08	5,814.06	31.83	33.54
Step#2	7,321.19	394.24	7,715.43	42.24	44.51	Step#2	5,820.42	\$313.41	6,133.83	33.58	35.39
Step#3	7,540.83	406.00	7,946.83	43.50	45.85	Step#3	6,140.54	\$330.68	6,471.22	35.43	37.33
Step#4	7,842.47	422.33	8,264.80	45.25	47.68	Step#4	6,478.27	\$348.79	6,827.06	37.37	39.39
						Step#5	6,840.42	\$368.29	7,208.71	39.46	41.59
Master Sgts						Corporal					
Step#1	8077.74	434.93	8,512.67	46.60	49.11	Step #1	6977.23	\$375.67	7,352.90	40.25	42.42
Step #2	8320.07	448.00	8,768.07	48.00	50.59						

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FISCAL YEAR 2016/2017		
CODE 502	CLASSIFICATION: Salary - Police	
	2015/2016 Budget	\$980,434
	Cumulative as of 2/29/2016	\$609,709
ITEM		AMOUNT
Officers Base pay		\$922,919
Holiday pay		\$41,887
Longevity Pay		\$4,000
Incentive Pay		\$46,468
\$34,840	Total	\$1,015,274



FISCAL YEAR 2016/2017		
CODE 506	CLASSIFICATION:	Overtime
	2015/2016 Budget	\$60,000
	Cumulative as of	\$57,180
	2/29/2016	
ITEM	AMOUNT	
Overtime For:	Cover Training	\$75,000
	Court Time	
	Sick/Vacation Coverage	
	Case Coverage	
	NOTE: Long term injury	
	replacement to minimum staffing	
	\$15,000 Total	\$75,000

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FISCAL YEAR 2016/2017		
CODE 508	CLASSIFICATION:	Salary/Non-Sworn
	2015/2016 Budget	\$81,900
	Cumulative as of	\$66,460
	2/29/2016	
ITEM		AMOUNT
	\$30.93	
	\$46.40	
	\$69.59	
15 hr/wk - Dinapoli	780 hours	\$24,125
30 hr/wk - Wolter	1560 hours	\$72,376
5 hr/mo Overtime - Wolter	60 hours	\$4,176
\$18,777	TOTAL	\$100,677





FISCAL YEAR 2016/2017		
CODE 518	CLASSIFICATION:	Safety Equipment
	2015/2016 Budget	\$3,250
	Cumulative as of 2/29/2016	\$446
ITEM		AMOUNT
Safety Equipment/Reimbursement	nt \$250 x 9	\$2,250
Carry Over Reimbursements -		\$0
(\$1,000)	TOTAL	\$2,250

FISCAL YEAR 2016/2017			
CODE 521A	CLASSIFICATION:	Medical Insurance - Active	
		Vision, Dental	
	2015/2016 Budget	\$149,956	
10 Officers			
	Cumulative as of	\$116,890	
	2/29/2016		
ITEM		AMOUNT	
Active P.E.R.S. Medical	Officers 3 @ \$1941 x 12	\$69,876	
	Officers 1 @ \$1789 x 12	\$21,468	
	Officers 2 @ \$1492 x 12	\$35,808	
	Officers 4 @ \$746 x 12	\$35,808	
	5% increase 01/17	\$4,074	
Active P.E.R.S Admin. Cost	0.34% of \$167,034	\$568	
Active Vision Care	\$31.52 x 10 employees x 12	\$3,782	
	0% rate increase Oct 2016	\$0	
Active Delta Dental	\$64.41 x 4 employees x 12	\$3,092	
	\$124.48 x 2 employees x 12	\$2,988	
	\$202.72 x 4 employees x 12	\$9,731	
	0% increase Oct 2016	\$0	
Total Active Premiums	\$187,194		\$187,194
	NOTE: Effective 01/01/17, each employee will contribute \$85/month		
Less Employee Contributions	10 x \$85 x 6 months = \$5,100	(\$5,100)	(\$5,100)
	Net Expense to District for Active Health		\$182,094
\$32,138		\$182,094	

FISCAL YEAR 2016/2017			
CODE 521R	CLASSIFICATION: Medical Insurance - Retired		
		Vision, Dental	
	2015/2016 Budget	\$167,494	
9 Retirees/3 Widows			
2 Retirees not on VSP	Cumulative as of	\$120,872	
1 Retiree not on Delta Dental	2/29/2016		
ITEM		AMOUNT	
Retired P.E.R.S. Medical	Retirees 2 @ \$1941 x 12	\$46,584	
	Retirees 2 @ \$1877 x 12	\$45,048	
	Retirees 1 @ \$1044 x 12	\$12,528	
	Retiree 1 @ \$746 x 12	\$8,952	
	Retiree 2 @ \$594 x 12	\$14,256	
	Retiree 4 @ \$297 x 12	\$14,256	
	5% increase 01/17	\$3,541	
Retired P.E.R.S Admin. Cost	0.34% of \$153,762	\$494	
Retired Vision Care	\$31.52 x 10 x 12	\$3,602	
Retired Delta Dental	\$64.41 x 5 employees x 12	\$3,865	
	\$124.48 x 4 employees x 12	\$5,975	
	\$202.72 x 3 employees x 12	\$7,298	
	0% increase Oct 2016	\$0	
Total Retiree Premiums	\$166,398		\$166,398
	NOTE: Effective 01/01/17, each employee will		
	contribute \$85/month		
Less Employee Contributions	12 x \$85 x 6 months = \$6,630	(\$6,120)	(\$6,120)
	Net Expense to District for Active Health		\$160,278
	(\$7,216)	\$160,278	

FISCAL YEAR 2016/2017			
CODE 521T	CLASSIFICATION: Medical Insurance - Trust		
		Vision, Dental	
	2015/2016 Budget	\$31,642	
10 Officers			
9 Retirees/3 Widows	Cumulative as of	\$0	
	2/29/2016		
ITEM		AMOUNT	
CALPERS OPEB Funding	16/17 ARC \$180,624-\$166,398	\$14,226	
Pending Updated Actuarial Report, for MOU	\$180,624	16/17 OPEB Cost	
NOTE: Per Actuarial Report by Total Compensation adopted by the Board			
	Per Actuarial Study 1/29/16 for 7/01/15 raised by 4%		
Normal Cost	55,701		
Amortization of Initial UAAL	186,659		
Amort of Residual UAAL	(61,736)		
Current ARC	\$180,624		
	Additional Trust Funding to reflect a more conservative calculation.	\$50,000	
\$32,584		\$64,226	

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FISCAL YEAR 2016/2017			
CODE 522			CLASSIFICATION: Disab. & Life Insurance
2015/2016 Budget			\$5,240
Cumulative as of			\$3,309
2/29/2016			
ITEM		AMOUNT	
LTD Insurance	\$24.50x10 employees x 12	\$2,940	
Life Insurance	\$100,000 term insurance for 10 employees	\$4,000	
\$1,700	TOTAL	\$6,940	

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FISCAL YEAR 2016/2017		
CODE 523	CLASSIFICATION:	Medicare 1.45% (District)
10 Officers	2015/2016 Budget	\$16,668
	Cumulative as of	\$10,450
	2/29/2016	
ITEM		AMOUNT
\$1,015,274 x 1.45%		\$14,721
\$9,200 x 1.45%		\$133
Overtime \$75,000 x 1.45%		\$1,088
\$100,677 x 1.45%		\$1,460
\$7,200 x 1.45%		\$104
Total Officers	\$1,111,674	
Total Non-Sworn	\$100,677	
\$839	TOTAL	\$17,507

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FISCAL YEAR 2016/2017		
CODE 524	CLASSIFICATION:	Social Security(6.2%)
	2015/2016 Budget	\$5,078
	Cumulative as of 2/29/2016	\$4,121
ITEM		AMOUNT
Social Security/Medicare (District Matching Portion)	Non-swrn salaries x 6.2%	\$6,242
\$1,164	TOTAL	\$6,242

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FISCAL YEAR 2016/2017		
		P.E.R.S.
CODE 527	CLASSIFICATION:	P.E.R.S. - District
	2015/2016 Budget	\$387,421
Classic: 9 Officers		
PEPRA: 1 Officer	Cumulative as of	\$309,995
	2/29/2016	
ITEM		AMOUNT
Classic Salary: \$939,716 x 19.536%		\$183,583
Classic Uniform: \$6,400 x 19.536%		\$1,250
Flat CalPERS UAL - Classic Plan		\$221,069
	\$229,209 less \$8,140 discount	
PEPRA Salary: \$75,558 x 12.082% rate		\$9,129
Side Fund FY 17/18 Payoff	1 year early	\$94,273
	\$105,073 less \$10,800 discount	
\$121,883	TOTAL	\$509,304

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FISCAL YEAR 2016/2017			
CODE 530	CLASSIFICATION: Workers Compensation		
		(P.D./Secretary)	
10 Officers	2015/2016 Budget	\$50,000	
	Cumulative as of	\$43,967	
	2/29/2016		
ITEM			
SDRMA Estimated Annual Contribution based on			
	\$1,187,000 Total Payroll	\$67,000	
	(excluding 1/3 O/T)		
	NOTE: Increase due to repayment		
	of Supplemental W/C (Section 4850 time)		
\$17,000	TOTAL	\$67,000	

FISCAL YEAR 2016/2017		
CODE 540	CLASSIFICATION:	Advanced Industrial Disability
	2015/2016 Budget	\$0
	Cumulative as of 2/29/2016	\$0
ITEM		AMOUNT
Advanced Industrial Disability		\$0
\$0	TOTAL	\$0

FISCAL YEAR 2016/2017			
CODE 552	CLASSIFICATION:	Expendable Police Supplies	
	2015/2016 Budget		\$1,700
	Cumulative as of		\$1,593
	2/29/2016		
ITEM			AMOUNT
SUPPLIES FOR I.D. FUNCTION			\$1,500
INCLUDES: PENS, GLOVES,			
BAGS, FILM, BRUSHES, ETC.			
Miscellaneous			\$200
\$0	TOTAL		\$1,700

FISCAL YEAR 2016/2017			
CODE 553	CLASSIFICATION:	Range/Ammunition	
		Supplies	
	2015/2016 Budget	\$5,000	
	Cumulative as of	\$2,025	
	2/29/2016		
ITEM		AMOUNT	
RANGE/AMMUNITION SUPPLIES:		\$5,000	
INCLUDES: AMMUNITION,			
TARGETS, WEAPON REPAIR,			
MAINTENANCE, CLEANING			
SUPPLIES			
\$0	TOTAL	\$5,000	

FISCAL YEAR 2016/2017			
CODE 560	CLASSIFICATION: Crossing Guard		
	2015/2016 Budget	\$10,830	
	Cumulative as of 2/29/2016	\$5,956	
ITEM		AMOUNT	
Crossing Guard - per contract		\$11,150	
\$320	TOTAL	\$11,150	

FISCAL YEAR 2016/2017		
CODE 562	CLASSIFICATION:	Vehicle Operation
	2015/2016 Budget	\$50,000
	Cumulative as of	\$10,608
	2/29/2016	
ITEM		AMOUNT
Gasoline - Patrol Cars	Est.5000 gallons @ \$3.50	\$17,500
Vehicle Maintenance:		\$20,000
Includes all servicing and equipment		
(\$12,500)	TOTAL	\$37,500

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FISCAL YEAR 2016/2017		
CODE 564	CLASSIFICATION:	Communications (Richmond Police)
	2015/2016 Budget	\$156,070
	Cumulative as of 2/29/2016	\$72,609
ITEM		AMOUNT
Communications-Dispatch Fees	City of Richmond-Outside Agencies	\$125,400
Allocated Share of New Server Purchase		\$15,000
Records Management	City of Richmond-Outside Agencies	\$6,900
EBRCS	\$40/mo x 19 radios x 12 months	\$9,120
\$350	TOTAL	\$156,420



FISCAL YEAR 2016/2017		
CODE 568	CLASSIFICATION:	Prisoner/Case Expenses/Bookings
	2015/2016 Budget	\$6,400
	Cumulative as of 2/29/2016	\$5,166
ITEM		AMOUNT
County Booking Fee	10 @ \$0	\$0
Crime Lab:		\$7,500
Drug Testing		
Alcohol Testing		
Fingerprint Comparisons		
Childrens Interview Center		\$500
Evidence Room Monitored Alarm		\$900
\$2,500	TOTAL	\$8,900
Currently State of CA reimburses Booking Fees		

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FISCAL YEAR 2016/2017		
		Law Enforcement
CODE 570	CLASSIFICATION:	Training
	2015/2016 Budget	\$10,000
	Cumulative as of	\$3,823
	2/29/2016	
	ITEM	AMOUNT
	INCLUDES:	
	ALL ASPECTS OF OFFICER	
	TRAINING	\$5,000
	SCHOOL, TUITION, BOOKS, ETC	\$500 PER OFFICER
		\$5,000
\$0	TOTAL	\$10,000

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FISCAL YEAR 2016/2017		
CODE 572	CLASSIFICATION: Recruiting	
	2015/2016 Budget	\$6,500
	Cumulative as of	\$4,291
	2/29/2016	
ITEM		AMOUNT
Medical	5 @ \$750	\$3,750
Psychological Assessment	5 @ \$550	\$2,750
Polygraph	5 @ \$300	\$1,500
Background Investigation	5 @ 1,500	\$7,500
\$9,000	TOTAL	\$15,500

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FISCAL YEAR 2016/2017		
CODE 574	CLASSIFICATION: Reserve Officers	
	2015/2016 Budget	\$4,050
	Cumulative as of	\$175
	2/29/2016	
ITEM		AMOUNT
Reserve Officers:	Training	
	Uniforms	
	Insurance Coverage	
	Safety Equipment	
	Total	\$3,750
Misc. Reserve Costs		\$300
\$0	TOTAL	\$4,050

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FISCAL YEAR 2016/2017		
CODE 581	CLASSIFICATION: Bldg. Repair/Maint	
	2015/2016 Budget	\$5,000
	Cumulative as of 2/29/2016	\$4,603
ITEM		AMOUNT
Miscellaneous Repairs		\$5,000
	NOTE: Property room shelving and painting	
	Maintenance required by contract	
\$0	Total	\$5,000

FISCAL YEAR 2016/2017		
CODE 582	CLASSIFICATION:	Office Supplies
	2015/2016 Budget	\$6,000
	Cumulative as of	\$4,809
	2/29/2016	
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.)		\$7,500
\$1,500	TOTAL	\$7,500



FISCAL YEAR 2016/2017		
CODE 590	CLASSIFICATION: Housekeeping	
	2015/2016 Budget	\$4,000
	Cumulative as of	\$3,197
	2/29/2016	
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 2016/2017		
CODE 592	CLASSIFICATION:	Publications
	2015/2016 Budget	\$2,500
	Cumulative as of	\$2,580
	2/29/2016	
ITEM		AMOUNT
INCLUDES: Deering updates, Penal Codes, magazines, etc.		\$500
Legal Source Book		\$500
Department Policy - Lexipol		\$2,000
\$500	TOTAL	\$3,000

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FISCAL YEAR 2016/2017		
CODE 594	CLASSIFICATION:	Comm. Policing
	2015/2016 Budget	\$4,000
	Cumulative as of	\$5,134
ITEM	2/29/2016	AMOUNT
National Night Out		\$500
Crime Prevention		\$500
Children's Interview Center	see G/L Acct #568	
Sand Bags		\$0
Website Maintenance		\$12,000
Community Outreach		\$1,000
\$10,000	Total	\$14,000



FISCAL YEAR 2016/2017			
CODE 599	CLASSIFICATION:	Police Taxes Administration	
	2015/2016 Budget	\$3,500	
	Cumulative as of	\$2,608	
	2/29/2016		
ITEM		AMOUNT	
NBS Administration	Original Police Tax	\$3,500	
\$0	TOTAL	\$3,500	

400



FISCAL YEAR 2016/2017			
CODE 601	CLASSIFICATION: Park and Rec. Admin.		
	2015/2016 Budget	\$7,800	
	Cumulative as of	\$5,496	
	2/29/2016		
ITEM		AMOUNT	
P. & R. Admin. Salary	\$30.93 x 260 hours	\$8,042	
NOTE: Payrate includes a 3.1% CPI increase			
\$242	TOTAL	\$8,042	

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FISCAL YEAR 2016/2017		
CODE 602	CLASSIFICATION: Custodian	
	2015/2016 Budget	\$22,750
	Cumulative as of 2/29/2016	\$14,000
ITEM		AMOUNT
600/Custodian	Community Center	\$22,750
Park Restroom Custodian	see G/L Acct #672	
\$0	TOTAL	\$22,750

FISCAL YEAR 2016/2017		
CODE 623	CLASSIFICATION:	Social Security (7.65%) /District
	2015/2016 Budget	\$597
	Cumulative as of	\$420
	2/29/2016	
ITEM		AMOUNT
P&R Admin. \$8,042 x 7.65%		\$615
\$18	TOTAL	\$615

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FISCAL YEAR 2016/2017		
CODE 642	CLASSIFICATION:	Community Center
		Utilities
	2015/2016 Budget	\$5,616
	Cumulative as of	\$3,501
	2/29/2016	
ITEM		AMOUNT
EBMUD Community Center	\$140 x 12	\$1,680
EBMUD Gore Lot	\$15 x 12	\$180
PG&E Community Center	\$235 avg. x 12	\$2,820
Telephone Community Center	\$78 avg. x 12	\$936
\$0	Total	\$5,616

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FISCAL YEAR 2016/2017		
CODE 643	CLASSIFICATION: Janitorial Supplies	
	2015/2016 Budget	\$800
	Cumulative as of	\$825
	2/29/2016	
ITEM		AMOUNT
Community Center		
Janitorial Supplies, paper towels, light bulbs, etc.		\$1,500
Annex		
Janitorial Supplies, paper towels, light bulbs, etc.		\$0
\$700	Total	\$1,500

FISCAL YEAR 2016/2017		
CODE 646	CLASSIFICATION:	Community Center
		Repairs
	2015/2016 Budget	\$3,000
	Cumulative as of	\$1,792
	2/29/2016	
ITEM		AMOUNT
Misc Repairs		\$3,000
Fire Extinguishers	Four Extinguishers	\$1,500
Replace Locks Within Community Center		\$1,000
\$2,500	TOTAL	\$5,500

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FISCAL YEAR 2016/2017		
CODE 656	CLASSIFICATION: Building E Repairs	
	2015/2016 Budget	\$0
	Cumulative as of	\$0
	2/29/2016	
ITEM		AMOUNT
Miscellaneous		\$0
\$0	Total	\$0

ES

FISCAL YEAR 2016/2017		
CODE 662	CLASSIFICATION: Annex - Utilities	
	2015/2016 Budget	\$0
	Cumulative as of	\$0
	2/29/2016	
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 2016/2017		
CODE 666	CLASSIFICATION:	Annex Repairs
	2015/2016 Budget	\$1,000
	Cumulative as of	\$0
	2/29/2016	
ITEM		AMOUNT
Miscellaneous Repairs		\$1,000
\$0	Total	\$1,000

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FISCAL YEAR 2016/2017		
CODE 668	CLASSIFICATION: Annex - Misc. Exp	
	2015/2016 Budget	\$1,000
	Cumulative as of	\$0
	2/29/2016	
ITEM		AMOUNT
Miscellaneous Expenses		\$1,000
\$0	Total	\$1,000

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FISCAL YEAR 2016/2017		
CODE 670	CLASSIFICATION:	Gardening Supplies
	2015/2016 Budget	\$1,000
	Cumulative as of	\$0
	2/29/2016	
ITEM		AMOUNT
Plantings		\$1,000
\$0	Total	\$1,000



FISCAL YEAR 2016/2017			
CODE 674	CLASSIFICATION	Park Construction Expense	
	2015/2016 Budget		\$5,000
	Cumulative as of		\$0
	2/29/2016		
ITEM			
Misc. Expenses			\$5,000
	NOTE: Minor repairs of play		
	equipment, tennis courts, etc		
\$0	Total		\$5,000

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FISCAL YEAR 2016/2017		
CODE 678	CLASSIFICATION:	Misc. Park/Rec Expense
	2015/2016 Budget	\$1,000
	Cumulative as of	\$170
	2/29/2016	
ITEM		AMOUNT
Miscellaneous Projects / Eagle Scout		\$1,000
\$0	Total	\$1,000

02

FISCAL YEAR 2016/2017		
CODE 810	CLASSIFICATION:	Computer
	2015/2016 Budget	\$24,288
	Cumulative as of	\$18,006
	2/29/2016	
ITEM		AMOUNT
Service Contract/Misc. Supp.		\$13,068
ARIES	CCC Office of Revenue	\$9,000
CLETS - Annual Fee		\$400
ACCJIN Shared Costs	CCC Office of Revenue	\$2,000
Critical Reach		\$150
Miscellaneous Software Upgrades		\$500
\$830	Total	\$25,118
ACCJIN shared costs is down because no new equipment purchases		

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FISCAL YEAR 2016/2017		
CODE 820	CLASSIFICATION:	Canon Copier Contract
	2015/2016 Budget	\$5,700
	Cumulative as of	\$3,143
	2/29/2016	
ITEM		AMOUNT
IMAGERNR 330S NQJ45065	Lease \$325 x 12	\$3,900
Overage Charges	\$150 x 12 average	\$1,800
Outside Reproduction		\$0
\$0	TOTAL	\$5,700

6d



FISCAL YEAR 2016/2017		
CODE 830	CLASSIFICATION:	Legal
		(Dist./Personnel)
	2015/2016 Budget	\$99,530
	Cumulative as of	\$93,508
	2/29/2016	
ITEM		AMOUNT
Current legal contract with		
Renne Sloan Holtzman Sakai	Flat rate charge of \$5,000	
	for 20 hours of service per	
	month	\$60,000
Includes meeting prep and attendance, legal analysis,		
response to inquiries from General Manager (GM) or		
Board Member (BM), updates on legal developments and		
managing outside counsel		
	All hours after 20, billed	
	at \$295 per hour	
Labor negotiation costs	\$295 x 50 hours	\$14,750
One hour per month per BM	\$295 x 5 x 12	\$17,700
Two hours per month by GM	\$295 x 2 x 12	\$7,080
	NOTE: Subsequent to negotiations	
	with law firm	
\$0	Total	\$99,530

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FISCAL YEAR 2016/2017		
CODE 835	CLASSIFICATION: Consultant	
	2015/2016 Budget	\$15,000
	Cumulative as of 2/29/2016	\$24,900
ITEM		AMOUNT
Actuarial Report		\$16,500
Additional MOU Analysis		
Additional Consultant work per Board		\$30,000
\$31,500	Total	\$46,500

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FISCAL YEAR 2016/2017		
CODE 840	CLASSIFICATION:	Accounting
	2015/2016 Budget	\$34,000
	Cumulative as of	\$30,071
	2/29/2016	
ITEM		AMOUNT
Deborah Russell Accountant	\$70 X 450 HOURS	\$31,500
2015/2016 Year End Audit		\$14,000
\$11,500	TOTAL	\$45,500

FISCAL YEAR 2016/2017		
CODE 850	CLASSIFICATION:	Insurance
	2015/2016 Budget	\$30,000
	Cumulative as of	\$27,481
	2/29/2016	
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		\$30,000
\$0	TOTAL	\$30,000

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FISCAL YEAR 2016/2017		
CODE 860	CLASSIFICATION:	Election
	2015/2016 Budget	\$0
	Cumulative as of	\$0
	2/29/2016	
ITEM		AMOUNT
Directors (2), etc.		\$4,500
\$4,500	TOTAL	\$4,500

FISCAL YEAR 2016/2017		
CODE 865	CLASSIFICATION: Police Bldg Lease	
	2015/2016 Budget	\$1
	Cumulative as of	\$0
	2/29/2016	
ITEM		AMOUNT
Lease		\$1
Per new agreement with KFPD		
\$0	Total	\$1







FISCAL YEAR 2016/2017		
CODE 898	CLASSIFICATION:	Miscellaneous Expenses - Board
	2015/2016 Budget	\$15,300
	Cumulative as of 2/29/2016	\$14,716
ITEM		AMOUNT
LAFCO		\$1,500
Service Pins		\$500
Seminars/Directors		\$4,000
CSDA/CCSDA Membership		\$5,700
Miscellaneous		\$1,000
Annual Conference		\$4,000
Governance Days		\$500
\$1,900	TOTAL	\$17,200

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FISCAL YEAR 2016/2017			
CODE 963	CLASSIFICATION: Patrol Car Accessories		
	2015/2016 Budget		\$3,000
	Cumulative as of		\$0
	2/29/2016		
	ITEM		AMOUNT
Police Vehicle Emergency Equipment			
		TOTAL	\$0
(\$3,000)			

FISCAL YEAR 2016/2017		
CODE 965	CLASSIFICATION:	Personal Police
		Equipment-Asset
	2015/2016 Budget	\$10,000
	Cumulative as of	
	2/29/2016	\$0
ITEM		AMOUNT
(\$10,000)	TOTAL	\$0

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FISCAL YEAR 2016/2017			
CODE 966		CLASSIFICATION: Police Traffic Equipment	
		2015/2016 Budget	
		Cumulative as of	
		2/29/2016	\$0
ITEM			AMOUNT
Portable Radar Signs (TC 400)	\$3300 x 2		\$6,600
\$6,600	TOTAL		\$6,600

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FISCAL YEAR 2016/2017		
CODE 967	CLASSIFICATION: Station Equipment	
Former 504		
	2015/2016 Budget	\$7,000
	Cumulative as of	\$8,017
	2/29/2016	
ITEM		AMOUNT
Applicant Live Scan System		\$6,100.00
(\$900)	TOTAL	\$6,100

FISCAL YEAR 2016/2017			
CODE 968	CLASSIFICATION: Office Furn. & Equip.		
Former 504			
	2015/2016 Budget	\$6,000	
	Cumulative as of	\$0	
	2/29/2016		
ITEM		AMOUNT	
(\$6,000)	TOTAL	\$0	



FISCAL YEAR 2016/2017		
CODE 969	CLASSIFICATION:	Computer Equipment
Former 800		
	2015/2016 Budget	\$0
	Cumulative as of	\$0
	2/29/2016	
ITEM		AMOUNT
Laptop	For PowerPoint, etc	\$1,500
LCD Projector		\$650
@ RISK Modeling Software		\$1,500
\$3,650	TOTAL	\$3,650

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FISCAL YEAR 2016/2017		
CODE 971	CLASSIFICATION: Park Land	
	2015/2016 Budget	\$0
	Cumulative as of	\$0
	2/29/2016	
ITEM		AMOUNT
\$0	TOTAL	\$0

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FISCAL YEAR 2016/2017			
CODE 972	CLASSIFICATION: Park Bldgs. Improvements		
	2015/2016 Budget	\$25,000	
	Cumulative as of	\$13,658	
	2/29/2016		
ITEM		AMOUNT	
Community Center ADA & Seismic Upgrades Start Up Costs		\$100,000	
	To be paid for from		
	committed funds		
\$75,000	TOTAL	\$100,000	

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FISCAL YEAR 2016/2017			
CODE 973	CLASSIFICATION	Park Construct. Fund	
	2015/2016 Budget		\$0
	Cumulative as of		\$0
	2/29/2016		
ITEM			
\$0	Total		\$0

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FISCAL YEAR 2016/2017			
CODE 974		CLASSIFICATION Other Park Improvements	
		2015/2016 Budget	\$0
		Cumulative as of 2/29/2016	\$0
ITEM			
Backboard Replacement			\$3,000
Replace/Add Play Equipment			\$4,500
\$7,500	Total		\$7,500

05

FISCAL YEAR 2016/2017		
CODE 978	CLASSIFICATION:	Park/Rec. Furniture & Equipment
Former 609		
	2015/2016 Budget	\$0
	Cumulative as of	\$0
	2/29/2016	
ITEM		AMOUNT
Audio/Visual Equipment (New Sound System)		\$21,000
\$21,000	TOTAL	\$21,000