

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

AGENDA

A Special Meeting (Closed Session) of the Board of Directors of the Kensington Police Protection and Community Services District will be held **Thursday, June 9, 2016, at 6:00P.M.**, at the Community Center, 59 Arlington Avenue, Kensington, California. The Board will continue its Special Meeting in open session **Thursday, June 9, at 7:30 P.M.**, at the Community Center, 59 Arlington Avenue, Kensington, California. If further Closed Session is required, the Board will return to Closed Session following the end of the Special Meeting.

THE REASON FOR THIS SPECIAL MEETING

State law requires the Board to adopt a preliminary budget no later than July 1st and establishes a public hearing process that the Board must follow before adopting a final budget by September 1st.

Board Policy 3020 imposes the additional requirement that the Board consider its preliminary budget twice. Under that policy, the Board is to consider the preliminary budget at its regular May meeting and then adopt its preliminary budget at the regular June meeting. Although the preliminary budget was on the Board's agenda for the regular May meeting, the Board never reached that item before adjourning. To comply with Board Policy 3020's requirement that the Board consider the preliminary budget twice before the July 1st state-imposed deadline, the Board will consider the preliminary budget on June 9 and then again on June 22.

To allow the Board to adopt a preliminary budget at a regular meeting, as contemplated by Policy 3020, the Board's regular June meeting has been rescheduled to June 22 and the Board will instead hold a special meeting on June 9.

In an effort to provide the community with additional notice of this scheduling change, this agenda and the budget materials in the agenda packet have been posted 6 days prior to the June 9 special meeting. The materials in this agenda packet that relate to the budget are identical to the budget materials that were posted for the Board's regular May meeting.

1. Call to Order/Roll Call 6:00 P.M.

2. Closed Session-Public Comment

- a. PUBLIC EMPLOYMENT: Title: (General Counsel)-Pursuant to Government Code Section 54957.
- b. CONFERENCE WITH LEGAL COUNSEL-ANTICIPATED LITIGATION: Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Section 54959.9: (12 potential cases); PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE.

- c. CONFERENCE WITH LEGAL COUNSEL-ANTICIPATED LITIGATION: Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Section 54956.9: (1potential case); PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE.

Closed session item (b) relates to the Board's consideration of whether to disclose publicly some or all of the investigation report regarding the October 7, 2015 traffic stop of Vanessa Cordova by Kensington police officers.

3. Special Meeting: Open Session-Call to Order/Roll Call 7:30 P.M.

The Board will return to Open Session at approximately 7:30 PM and will report out on the Closed Session if reportable action is taken.

Note: All proceedings of the open session meeting will be videotaped.

- 4. **Public Comments** Members of the public may address the Board on any issue not listed on the agenda that is within the subject matter jurisdiction of the District. Comments on matters that are listed on the agenda may be made at the time the Board is considering each item. Each speaker is allowed a maximum of five (5) minutes per Board Policy 5030.41.

5. Board/staff comments

6. New Business

- a. The Board will receive a presentation from the IGM/COP, regarding the 16/17 fiscal year preliminary budget for the Kensington Police Protection and Community Services District. The Board may direct the General Manager to make changes to the preliminary budget before the Board considers its adoption at its meeting on June 22, 2016. First reading P-

General Manager Recommendation: Receive the presentation, and take public comment, deliberate and provide direction to the General Manager as deemed necessary.

- b. The Board will discuss and review the annually permitted CPI increase to the Measure G Supplemental Special Tax for inclusion in the 16/17 fiscal year budget. Informational Item.

General Manager Recommendation: Receive the report and take public comment, deliberate and provide direction to the General Manager. Board informational Item.

- c. The Board will receive a report and discuss potentially changing our current independent auditor.

General Manager Recommendation: Receive the report and take public comment, deliberate and provide direction to the General Manager. Board informational Item.

7. ADJOURNMENT: Next meeting is scheduled for June 22, 2016 at 1930 hours, unless changed by the Board of Directors.

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:

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.

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.

The deadline for agenda items to be included in the Board packet for the regular monthly meeting is the Wednesday before the regular scheduled Thursday meeting the following week.

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

Date: June 9, 2016
TO: KPPCSD Board
FROM: Kevin E. Hart, Interim General Manager
Subject: **Item 6a-Fiscal Year 16/17 Budget**

The Board will receive a presentation from the IGM/COP, regarding the fiscal year 16/17 budget for the Kensington Police Protection and Community Services District. The Board may take action to approve the budget.

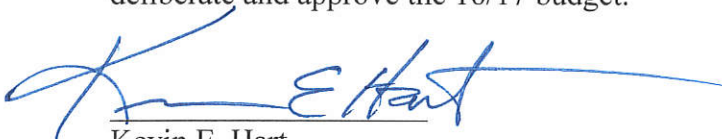
The total district expenses for FY16/17 is \$2,931,203, an increase from the 2015/16 FY budget, by \$72,282. Total revenues are projected for FY 2016/17 to be \$3,042,419.28. (Note: The calculation for the property taxes is projected to be at 6% increase on \$1,520,000 plus a flat \$30,000 clean up monies at year end.) A surplus of about \$111,216, is forecasted. However, anticipated revenue from the annual COPS Grants, has not been included within the budget, but typically has been about \$100,000.00 each year. This year appears to be no different. As a result, I anticipate a balanced budget with a surplus for FY 16/17.

The Finance Committee met on May 4, 2016, and reviewed the proposed 16/17 Budget. It proposed the following changes:

- Bay View was changed to reflect the large amount of receipts we received this year (\$68K so far).
- A new \$150,000 Community Center upgrade fund was established and recommended.
- Proposed funding for ALPR Technology (Automated License Plate Readers) and Body Worn cameras was suggested to be deferred for consideration until after the Board of Directors could hear the staff report and give direction.

The Finance Committee voted unanimously to recommend the Board of Directors approve the proposed preliminary budget with the above listed changes, which have been incorporated into the attached preliminary budget.

General Manager Recommendation: Receive the presentation, and take public comment, deliberate and approve the 16/17 budget.



Kevin E. Hart
Interim General Manager

CODE	CLASSIFICATION	2015/2016 BUDGET	2015/2016 EXPENDITURES 02/29/16	2015/2016 BALANCE	PERCENT SPENT	2016/2017 BUDGET	BUDGET DIFFERENCES
POLICE SALARIES AND BENEFITS							
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%	\$423,171	\$35,750
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%	\$2,198,695	\$145,025
POLICE EXPENSES							
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%	\$5,000	\$1,000
596	CAL-ID	\$5,925	\$5,508	\$417	92.96%	\$5,925	(\$0)
599	Police Taxes Administration	\$3,500	\$2,608	\$892	74.50%	\$3,500	\$0
SUB-TOTAL		\$325,269	\$148,645	\$176,624	45.70%	\$306,936	(\$18,333)
RECREATION SALARIES AND BENEFITS							
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
RECREATION EXPENSES							
640	Community Center Expenses						
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%	\$3,000	\$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	\$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%	\$88,416	(\$8,300)

CODE	CLASSIFICATION	2015/2016		PERCENT	2016/2017	BUDGET	BUDGET	DIFFERENCES
		BUDGET	EXPENDITURES 02/29/16					
DISTRICT 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
835	Consultant	\$15,000	\$24,900	(\$9,900)	166.00%	\$35,000		\$20,000
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%	\$16,600		\$1,300
	SUB-TOTAL	\$271,119	\$220,591	\$50,528	81.36%	\$304,249		\$33,130
	Operating Expense TOTAL	\$2,777,921	\$1,854,494	\$923,427	66.76%	\$2,929,703		\$151,782
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%	\$0		\$0
967	Station Equipment	\$7,000	\$8,017	(\$1,017)	114.53%	\$0		(\$7,000)
968	Office Furn. & Equip.	\$6,000	\$0	\$6,000	0.00%	\$0		(\$6,000)
969	Computer Equipment	\$0	\$0	\$0	0.00%	\$1,500		\$1,500
971	Park Land	\$0	\$0	\$0	0.00%	\$0		\$0
972	Park Bldgs. Improvements	\$25,000	\$13,658	\$11,342	54.63%	\$0		(\$25,000)
973	Park Construct. Fund	\$0	\$0	\$0	0.00%	\$0		\$0
974	Other Park Improvements	\$0	\$0	\$0	0.00%	\$0		\$0
978	Park/Rec. Furniture & Equipment	\$0	\$0	\$0	0.00%	\$0		\$0
	Capital Outlay SUB-TOTAL	\$81,000	\$21,676	\$59,324	26.76%	\$1,500		(\$79,500)
	BUDGET GRAND TOTAL	\$2,858,921	\$1,876,170	\$982,751	65.63%	\$2,931,203		\$72,282

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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	\$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%	\$88,416	(\$8,300)

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830	Legal	\$99,530	\$93,508	93.95%	\$99,530	\$0	
835	Consultant	\$15,000	\$24,900	166.00%	\$35,000	\$20,000	
840	Accounting	\$34,000	\$30,071	88.45%	\$45,500	\$11,500	
850	Insurance	\$30,000	\$27,481	91.60%	\$30,000	\$0	
860	Election	\$0	\$0	0.00%	\$4,500	\$4,500	
865	Police Bldg Lease	\$1	\$0	0.00%	\$1	\$0	
870	County Expenditures	\$22,300	\$8,506	38.14%	\$22,300	\$0	
890	Waste/Recycle Expenses	\$25,000	\$260	1.04%	\$20,000	(\$5,000)	
898	Miscellaneous Expenses - Board	\$15,300	\$14,716	96.19%	\$16,600	\$1,300	
	SUB-TOTAL	\$271,119	\$220,591	81.36%	\$304,249	\$33,130	
	Operating Expense TOTAL	\$2,777,921	\$1,854,494	66.76%	\$2,929,703	\$151,782	
CAPITAL OUTLAY							
961	Police Bldg. Improvements	\$0	\$0	0.00%	\$0	\$0	
962	Patrol Cars	\$30,000	\$0	0.00%	\$0	(\$30,000)	
963	Patrol Car Accessories	\$3,000	\$0	0.00%	\$0	(\$3,000)	
965	Personal Police	\$10,000	\$0	0.00%	\$0	(\$10,000)	
966	Police Traffic Equipment	\$0	\$0	0.00%	\$0	\$0	
967	Station Equipment	\$7,000	\$8,017	114.53%	\$0	(\$7,000)	
968	Office Furn. & Equip.	\$6,000	\$0	0.00%	\$0	(\$6,000)	
969	Computer Equipment	\$0	\$0	0.00%	\$1,500	\$1,500	
971	Park Land	\$0	\$0	0.00%	\$0	\$0	
972	Park Bldgs. Improvements	\$25,000	\$13,658	54.63%	\$0	(\$25,000)	
973	Park Construct. Fund	\$0	\$0	0.00%	\$0	\$0	
974	Other Park Improvements	\$0	\$0	0.00%	\$0	\$0	
978	Park/Rec. Furniture & Equipment	\$0	\$0	0.00%	\$0	\$0	
	Capital Outlay SUB-TOTAL	\$81,000	\$21,676	26.76%	\$1,500	(\$79,500)	
	BUDGET GRAND TOTAL	\$2,858,921	\$1,876,170	65.63%	\$2,931,203	\$72,282	

**KPPCSD
Revenue Projection
2016/2017**

	Estimated Actual 2015/2016	Projected 2016/2017
Ordinary Income/Expense		
Income		
400 · Police Activities Revenue		
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>
Total 400 · Police Activities Revenue	\$2,970,901.00	\$2,909,219.28
420 · Park/Rec Activities Revenue		
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
438 · Misc Park/Rec Rev	<u>200.00</u>	<u>200.00</u>
Total 420 · Park/Rec Activities Revenue	\$68,391.00	\$68,200.00
440 · District Activities Revenue		
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>
Total 440 · District Activities Revenue	<u>\$65,526.66</u>	<u>\$65,000.00</u>
Total Income	\$3,104,818.66	\$3,042,419.28

KPPCSD
Projected Revenue and Expense
2016/2017

Budgeted Revenues 2016/2017

400 · Police Activities Revenue	
Total 400 · Police Activities Revenue	\$2,909,219
Total 420 · Park/Rec Activities Revenue	68,200
440 · District Activities Revenue	
448 · Franchise Fees	65,000
456 · Interest-District	<u>0</u>
Total 440 · District Activities Revenue	<u>65,000</u>
Total Revenues	\$3,042,419

Budgeted Expenditures 2016/2017

500 · Police Sal & Ben	
Total 500 · Police Sal & Ben	\$2,198,695
550 · Other Police Expenses	
Total 550 · Other Police Expenses	306,936
Total 600 · Park/Rec Sal & Ben	31,407
Total 635 · Park/Recreation Expenses	88,416
Total 800 · District Expenses	304,249
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	0
967 · Station Equipment	0
968 · Office Furn. & Equip.	0
969 · Computer Equipment	1,500
971 · Park Land	0
972 · Park Bldgs. Improvements	0
973 · Park Construction Fund	0
974 · Other Park Improvements	0
978 · Pk/Rec Furn/Eq	<u>0</u>
Total 950 · Capital Outlay	<u>1,500</u>
Total Expenditures	<u>\$2,931,203</u>

Excess of Revenue over Expense 2016/2017 \$111,216

Previously Allocated Funds

Total Allocated Funds Used 0

Excess Funding over Expenses 2016/2017 111,216

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

Estimated Fund Carryovers into 2016/2017 \$2,204,958

Fund Balances, in audit terms (see definitions included)

KPPCSD
Projected Revenue and Expense
2016/2017

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	<u>93,045</u>
Total Identified Fund Balances	\$595,864
Unassigned Fund Balance available for Contingencies	\$1,609,094
Percentage of Total Expenditures	54.90%

**KPPCSD
Estimated Available Cash 6/30/16**

ASSETS	02/28/16	Incoming Tx Advance	Incoming Grant/Reimb	Mar Exp	Apr Exp	May Exp	June Exp	Transfer between funds	06/30/16 Est
Current Assets									
Checking/Savings									
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
excluded	140,620.50	72,395.10							213,016 excluded
excluded	18,769.69								18,770 excluded
Total 110 · CCC Cash Accts	<u>381,293.83</u>								<u>\$683,468</u>
134 · CCC LAIF Accounts									
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
Total 134 · CCC LAIF Accounts	<u>1,409,873.83</u>								<u>\$1,410,174</u>
Total Checking/Savings	\$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 \$

FISCAL YEAR 2016/2017		
CODE 516	CLASSIFICATION: Uniform Allowance	
	2015/2016 Budget	\$10,200
	Cumulative as of	\$5,284
	2/29/2016	
	ITEM	AMOUNT
\$800.00 x 9 officers		\$7,200
Chief Hart's Uniforms (reimbursable only)		\$800
Uniform Damage		\$1,000
(\$1,200)	TOTAL	\$9,000

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)	<u>(\$5,100)</u>
	Net Expense to District for Active Health		\$182,094
\$32,138		\$182,094	

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

FISCAL YEAR 2016/2017		
CODE 522	CLASSIFICATION: Disab. & Life Insurance	
	2015/2016 Budget	\$5,240
	Cumulative as of 2/29/2016	\$3,309
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

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		\$229,209
PEPRA Salary: \$75,558 x 12.082% rate		\$9,129
\$35,750	TOTAL	\$423,171

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

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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 560	CLASSIFICATION:	Crossing Guard	
	2015/2016 Budget	\$10,830	
	Cumulative as of	\$5,956	
	2/29/2016		
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 2/29/2016	\$10,608
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

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

FISCAL YEAR 2016/2017		
CODE 572	CLASSIFICATION:	Recruiting
	2015/2016 Budget	\$6,500
	Cumulative as of 2/29/2016	\$4,291
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
NOTE: Reserve Officer recruitment in progress		
One officer at retirement age		
\$9,000	TOTAL	\$15,500

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

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 2/29/2016	\$4,809
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 670	CLASSIFICATION:	Gardening Supplies
	2015/2016 Budget	\$1,000
	Cumulative as of 2/29/2016	\$0
ITEM		AMOUNT
Plantings		\$1,000
\$0	Total	\$1,000

FISCAL YEAR 2016/2017		
CODE 672	CLASSIFICATION	Park O&M
	2015/2016 Budget	\$78,300
	Cumulative as of	\$33,141
	2/29/2016	
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
Grant Paid Tree Removal/Pruning		\$0
	New Park Total	\$49,300
(\$9,000)	Total	\$69,300

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FISCAL YEAR 2016/2017			
CODE 674	CLASSIFICATION	Park Construction Expense	
	2015/2016 Budget	\$5,000	
	Cumulative as of 2/29/2016	\$0	
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 2/29/2016	\$170
ITEM		AMOUNT
Miscellaneous Projects / Eagle Scout		\$1,000
\$0	Total	\$1,000

FISCAL YEAR 2016/2017		
CODE 810	CLASSIFICATION: Computer	
	2015/2016 Budget	\$24,288
	Cumulative as of 2/29/2016	\$18,006
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 2/29/2016	\$3,143
ITEM		AMOUNT
IMAGER NR 330S NQJ45065	Lease \$325 x 12	\$3,900
Overage Charges	\$150 x 12 average	\$1,800
Outside Reproduction		\$0
\$0	TOTAL	\$5,700

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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	\$24,900
	2/29/2016	
ITEM		AMOUNT
Actuarial Report		\$2,300
Additional MOU Analysis		
Additional Consultant work per Board		\$32,700
\$20,000	Total	\$35,000

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FISCAL YEAR 2016/2017		
CODE 840	CLASSIFICATION:	Accounting
	2015/2016 Budget	\$34,000
	Cumulative as of 2/29/2016	\$30,071
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 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 870	CLASSIFICATION:	County Expenditures
	2015/2016 Budget	\$22,300
	Cumulative as of 2/29/2016	\$8,506
ITEM		AMOUNT
Property Tax Administration costs		
Senate Bill 2557 (Chapter 466 of 1990)		
\$1,300,000 x 1.5%		\$19,800
Miscellaneous		
Fees, Assessments, Interest, etc		\$2,500
\$0	Total	\$22,300

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		\$1,400
Service Pins/Charms		\$0
Seminars/Directors		\$4,000
CSDA/CCSDA Membership		\$5,700
Miscellaneous		\$1,000
Annual Conference		\$4,000
Governance Days		\$500
\$1,300	TOTAL	\$16,600

FISCAL YEAR 2016/2017			
CODE 961	CLASSIFICATION:	Police Bldg. Improvements	
	2015/2016 Budget		\$0
	Cumulative as of		\$0
	2/29/2016		
ITEM		AMOUNT	
Final Year of Renovation Fees was 08/09			\$0
		TOTAL	\$0
\$0			

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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 967	CLASSIFICATION:	Station Equipment
Former 504		
	2015/2016 Budget	\$7,000
	Cumulative as of	\$8,017
	2/29/2016	
ITEM		AMOUNT
(\$7,000)	TOTAL	\$0

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	

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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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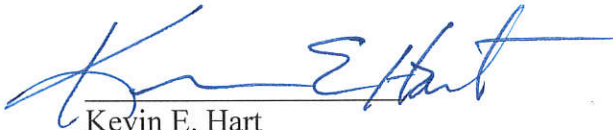
FISCAL YEAR 2016/2017		
CODE 978	CLASSIFICATION:	Park/Rec. Furniture & Equipment
Former 609		
	2015/2016 Budget	\$0
	Cumulative as of	\$0
	2/29/2016	
ITEM		AMOUNT
\$0	TOTAL	\$0

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KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

Date: June 9, 2016
TO: KPPCSD Board
FROM: Kevin E. Hart, Interim General Manager
Subject: **Item 6b-Measure G supplemental annual CPI increase**

The staff report was not complete at the time of posting. A supplemental posting will be provided.



Kevin E. Hart
Interim General Manager

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

Date: June 9, 2016
TO: KPPCSD Board
FROM: Kevin E. Hart, Interim General Manager
Subject: **Item 6c-Discuss potential new independent auditor**

The Kensington Police Protection and Community Services District has used Fechter & Company as its independent auditor of the District's financial statements and government activities for the past three years. Our contractual agreement has concluded.

The General Manager recommends changing to another firm at this time. Previous to Fechter & Company, the District used the firm Lamorena & Chang for a number of years. The Kensington Fire District has used them for a number of years with good success, and currently uses them to perform their annual required audit.

The General Manager recommends we employ Lamorena & Chang to perform independent auditing services for the District.

The Finance Committee will be reviewing the proposed contract with Lamorena & Chang at its meeting scheduled for June 15, 2016.

In order to expedite the review process, the General Manager provides this report for discussion by the Board of Directors.

As the agenda for the June 22, 2016 meeting of the Board of Directors is expect to be full, advanced notice and discussion may be of value.

General Manager Recommendation: Receive the presentation, and take public comment, deliberate and provide direction to the General Manager.



Kevin E. Hart
Interim General Manager