

**KENSINGTON POLICE PROTECTION  
&  
COMMUNITY SERVICES DISTRICT**

**OPERATING BUDGET  
FISCAL YEAR 2011/2012**

**Chuck Toombs, President/ Finance Committee  
Chair**

**Linda Lipscomb, Vice President/ Finance  
Committee Vice Chair**

**Tony Lloyd, Director**

**Mari Metcalf, Director**

**Cathie Kosel, Director**

**Greg Harman, General Manager/ Chief of Police**

**June 9, 2011**

CODE	CLASSIFICATION	2010/2011		2010/2011 BALANCE	PERCENT SPENT	2011/2012 BUDGET	BUDGET DIFFERENCES
		2010/2011 BUDGET	EXPENDITURES Apr 30, 2011				
<b>POLICE SALARIES AND BENEFITS</b>							
502	Salary - Police	\$906,978	\$764,374	\$142,605	84.28%	\$884,824	(\$22,154)
504	Compensation Cash-Out	\$10,000	\$0	\$10,000	0.00%	\$10,000	\$0
506	Overtime	\$40,000	\$39,804	\$196	99.51%	\$40,000	\$0
508	Salary/Non-Sworn	\$52,000	\$27,613	\$24,387	53.10%	\$58,500	\$6,500
516	Uniform Allowance	\$8,000	\$6,774	\$1,226	84.67%	\$7,800	(\$200)
518	Safety Equipment	\$2,500	\$721	\$1,779	28.85%	\$2,500	\$0
521A	Medical Insurance - Active	\$148,760	\$127,650	\$21,110	85.81%	\$156,416	\$7,656
521R	Medical Insurance - Retired	\$146,029	\$120,769	\$25,260	82.70%	\$157,539	\$11,510
521T	Medical Insurance - Trust	\$97,344	\$243,373	(\$146,029)	250.01%	\$96,432	(\$912)
522	Disab. & Life Insurance	\$12,200	\$6,784	\$5,416	55.60%	\$12,500	\$300
523	Medicare 1.45% (District)	\$14,746	\$10,896	\$3,850	73.89%	\$14,516	(\$230)
524	Social Security(7.65%) /Non-Sworn	\$3,224	\$1,745	\$1,480	54.11%	\$3,627	\$403
527	P.E.R.S. - District	\$256,194	\$215,305	\$40,889	84.04%	\$303,492	\$47,298
528	P.E.R.S. - Officers Portion	\$82,348	\$69,393	\$12,955	84.27%	\$80,336	(\$2,012)
530	Workers Compensation	\$46,682	\$31,873	\$14,809	68.28%	\$68,656	\$21,974
540	Advanced Industrial Disability	\$0	\$1,230	(\$1,230)	0.00%	\$0	\$0
SUB-TOTAL		\$1,827,005	\$1,668,305	\$158,701	91.31%	\$1,897,139	\$70,134
<b>POLICE EXPENSES</b>							
552	Expendable Police Supplies	\$2,000	\$361	\$1,639	18.03%	\$1,800	(\$200)
553	Range/Ammunition	\$4,000	\$3,395	\$605	84.87%	\$4,000	\$0
560	Crossing Guard	\$9,626	\$7,522	\$2,104	78.14%	\$9,626	\$0
562	Vehicle Operation	\$37,500	\$37,234	\$266	99.29%	\$55,000	\$17,500
564	Communications	\$136,640	\$62,955	\$73,685	46.07%	\$154,320	\$17,680
566	Radio Maintenance	\$4,400	\$0	\$4,400	0.00%	\$23,400	\$19,000
568	Prisoner/Case Expenses/Bookings	\$5,000	\$5,629	(\$629)	112.58%	\$5,000	\$0
570	Training	\$12,000	\$13,889	(\$1,889)	115.75%	\$10,000	(\$2,000)
572	Recruiting	\$7,650	\$7,178	\$472	93.83%	\$0	(\$7,650)
574	Reserve Officers	\$8,000	\$3,225	\$4,775	40.32%	\$2,000	(\$6,000)
576	Misc. Dues, Meals,Travel	\$3,300	\$2,417	\$883	73.24%	\$3,210	(\$90)
580	Utilities - Police	\$8,000	\$6,534	\$1,466	81.67%	\$8,000	\$0
581	Bldg. Repair/Maint	\$1,000	\$571	\$429	57.12%	\$1,000	\$0
582	Office Supplies	\$6,000	\$4,766	\$1,234	79.43%	\$6,000	\$0
588	Telephones	\$11,048	\$6,558	\$4,490	59.36%	\$7,980	(\$3,068)
590	Housekeeping	\$5,000	\$3,198	\$1,802	63.95%	\$4,000	(\$1,000)
592	Publications	\$3,000	\$2,142	\$858	71.39%	\$3,000	\$0
594	Comm. Policing	\$5,000	\$1,083	\$3,917	21.66%	\$2,500	(\$2,500)
596	CAL-ID/WEST-NET	\$12,472	\$12,656	(\$184)	101.48%	\$12,900	\$428
598	COPS Special Fund	\$0	\$0	\$0	0.00%	\$0	\$0
599	Measure G Administration	\$0	\$1,554	(\$1,554)	0.00%	\$3,200	\$3,200
SUB-TOTAL		\$281,636	\$182,866	\$98,770	64.93%	\$316,936	\$35,300
<b>RECREATION SALARIES AND BENEFITS</b>							
601	Park and Rec. Admin.	\$6,500	\$3,984	\$2,516	61.30%	\$6,500	\$0
602	Custodian	\$24,000	\$17,500	\$6,500	72.92%	\$26,000	\$2,000
623	Social Security (7.65%) /District	\$497	\$265	\$232	53.27%	\$497	\$0
SUB-TOTAL		\$30,997	\$21,749	\$9,248	70.17%	\$32,997	\$2,000
<b>RECREATION EXPENSES</b>							
640	<b>Community Center Expenses</b>						
642	Community Center Utilities	\$4,756	\$3,879	\$877	81.56%	\$4,756	\$0
643	Janitorial Supplies	\$1,500	\$52	\$1,448	3.47%	\$750	(\$750)
646	Community Center Repairs	\$1,000	\$9,931	(\$8,931)	993.14%	\$1,000	\$0
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	\$500	\$680	(\$180)	136.02%	\$1,000	\$500
666	Annex Repairs	\$0	\$0	\$0	0.00%	\$0	\$0
668	Annex - Misc. Exp	\$500	\$0	\$500	0.00%	\$0	(\$500)
670	Gardening Supplies	\$2,000	\$0	\$2,000	0.00%	\$2,000	\$0
672	Park O&M	\$61,600	\$40,610	\$20,990	65.92%	\$61,820	\$220
674	Park Construction Expense	\$0	\$0	\$0	0.00%	\$0	\$0
678	Misc. Park/Rec Expense	\$2,000	\$219	\$1,781	10.94%	\$1,000	(\$1,000)
SUB-TOTAL		\$73,856	\$55,371	\$18,485	74.97%	\$72,326	(\$1,530)

CODE	CLASSIFICATION	2010/2011		2010/2011 BALANCE	PERCENT SPENT	2011/2012 BUDGET	BUDGET DIFFERENCES
		2010/2011 BUDGET	EXPENDITURES Apr 30, 2011				
<b>DISTRICT EXPENSES</b>							
810	Computer	\$30,034	\$29,722	\$312	98.96%	\$30,034	\$0
820	Canon Copier Contract	\$5,160	\$4,811	\$349	93.24%	\$6,160	\$1,000
830	Legal	\$50,000	\$24,467	\$25,533	48.93%	\$35,000	(\$15,000)
835	Consultant	\$4,000	\$4,380	\$0	0.00%	\$3,600	(\$400)
840	Accounting	\$25,800	\$23,435	\$2,365	90.83%	\$25,275	(\$525)
850	Insurance	\$30,000	\$28,956	\$1,044	96.52%	\$30,000	\$0
860	Election	\$12,000	\$10,443	\$1,557	87.03%	\$0	(\$12,000)
865	MCI Fund/KFD Maintenance	\$28,840	\$28,840	\$0	100.00%	\$29,705	\$865
870	County Expenditures	\$19,900	\$22,149	(\$2,249)	111.30%	\$19,900	\$0
890	Waste/Recycle Expenses	\$2,500	\$14,180	(\$11,680)	567.22%	\$17,500	\$15,000
898	Miscellaneous Expenses	\$9,450	\$7,237	\$2,213	76.58%	\$10,641	\$1,191
	<b>SUB-TOTAL</b>	<b>\$217,684</b>	<b>\$198,621</b>	<b>\$19,063</b>	<b>91.24%</b>	<b>\$207,815</b>	<b>(\$9,869)</b>
	<b>Operating Expense TOTAL</b>	<b>\$2,431,178</b>	<b>\$2,126,912</b>	<b>\$304,266</b>	<b>87.48%</b>	<b>\$2,527,214</b>	<b>\$96,035</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	\$0	\$3,382	(\$3,382)	0.00%	\$0	\$0
965	Weapons / Radios	\$0	\$0	\$0	0.00%	\$0	\$0
967	Station Equipment	\$0	\$0	\$0	0.00%	\$0	\$0
968	Office Furn. & Equip.	\$0	\$0	\$0	0.00%	\$0	\$0
969	Computer Equipment	\$0	\$1,264	(\$1,264)	0.00%	\$0	\$0
971	Park Land	\$0	\$0	\$0	0.00%	\$0	\$0
972	Park Bldgs. Improvements	\$150,000	\$8,490	\$141,510	5.66%	\$120,000	(\$30,000)
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
	<b>Capital Outlay SUB-TOTAL</b>	<b>\$180,000</b>	<b>\$13,136</b>	<b>\$166,864</b>	<b>7.30%</b>	<b>\$120,000</b>	<b>(\$60,000)</b>
	<b>BUDGET GRAND TOTAL</b>	<b>\$2,611,178</b>	<b>\$2,140,048</b>	<b>\$471,131</b>	<b>81.96%</b>	<b>\$2,647,214</b>	<b>\$36,035</b>

**KPPCSD  
Revenue Projection  
2011/2012**

	Estimated Actual 2010/2011	Projected 2011/2012
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>400 · Police Activities Revenue</b>		
401 · Levy Tax	\$1,249,343.00	\$1,250,000.00
HomeOwners' Tax	13,000.00	13,000.00
402 · Special Tax-Police	679,980.00	680,000.00
403 · Misc Tax-Police	50.00	50.00
404 · Measure G Supplemental Tax Rev	405,721.00	453,200.00
410 · Police Fees/Service Charges	1,500.00	2,000.00
414 · POST Reimbursement	4,200.00	0.00
415 · Grants-Police	100,000.00	0.00
416 · Interest-Police	4,000.00	3,000.00
418 · Misc Police Income	13,500.00	12,000.00
419 · Supplemental W/C Reimb (4850)	<u>49,000.00</u>	<u>0.00</u>
<b>Total 400 · Police Activities Revenue</b>	<b>\$2,520,294.00</b>	<b>\$2,413,250.00</b>
<b>420 · Park/Rec Activities Revenue</b>		
424 · Taxes-L&L	\$31,128.00	\$30,000.00
426 · Park Donations	0.00	500.00
427 · Community Center Revenue	22,000.00	24,000.00
435 · Grants-Park/Rec	0.00	100,000.00
436 · Interest-Park/Rec	250.00	200.00
438 · Misc Park/Rec Rev	<u>2,500.00</u>	<u>500.00</u>
<b>Total 420 · Park/Rec Activities Revenue</b>	<b>\$55,878.00</b>	<b>\$155,200.00</b>
<b>440 · District Activities Revenue</b>		
448 · Franchise Fees	\$20,000.00	\$21,000.00
456 · Interest-District	850.00	500.00
458 · Misc District Revenue	<u>3,200.00</u>	<u>0.00</u>
<b>Total 440 · District Activities Revenue</b>	<b><u>\$24,050.00</u></b>	<b><u>\$21,500.00</u></b>
<b>Total Income</b>	<b>\$2,600,222.00</b>	<b>\$2,589,950.00</b>

**KPPCSD**  
**Projected Revenue and Expense**  
**2011/2012**

**Budgeted Revenues 2011/2012**

Total 400 · Police Activities Revenue	\$2,413,250
Total 420 · Park/Rec Activities Revenue	155,200
Total 440 · District Activities Revenue	<u>21,500</u>

**Total Revenues** \$2,589,950

**Budgeted Expenditures 2011/2012**

500 · Police Sal & Ben	
Total 500 · Police Sal & Ben	\$1,897,139
Total 550 · Other Police Expenses	316,936
Total 600 · Park/Rec Sal & Ben	32,997
Total 635 · Park/Recreation Expenses	72,326
Total 800 · District Expenses	207,815
Total 950 · Capital Outlay	<u>120,000</u>
<b>Total Expenditures</b>	<b><u>\$2,647,214</u></b>

**Excess of Revenue over Expense 2011/2012** -\$57,264

**Previously Allocated Funds**

Bay View	0
Park Restroom	48,000
COPS Grant	<u>74,000</u>
<b>Total Allocated Funds Used</b>	<b><u>122,000</u></b>

**Excess Funding over Expenses 2011/2012** 64,736

**Cash Carryovers 2010/2011** \$1,541,297

**Estimated Fund Carryovers into 2011/2012** \$1,606,033

**Future Allowances:**

Allowance for Mandated Contingencies (10% of Total Expenditures)	\$264,721
Allowance for Est'd Vacation/Comp Liab	80,000
Allowance for Notes Payable - District Portion of Bond	92,830
Allowance for Park Bldgs Replacement (Originally Stated)	300,000
Expenditure for Annex Renovation in Current Year	<u>0</u>
<b>Total Allowances</b>	<b>\$737,551</b>

**Allocated Funds:**

Dedicated for Park Restroom	\$48,000
Use of Dedicated Funds for Park Restroom	(\$48,000)
Bay View Account Balance	165,000
Use of Dedicated Funds for Bay View	(\$17,500)
COPS Carry Forward 2010/2011	74,000
Use of COPS Funds for Officer's Salary	<u>(\$74,000)</u>
<b>Total Allocations</b>	<b>\$147,500</b>

**Available Funds Net of Future Allowances and Allocations** \$720,982

**KP 'D**  
**Estimated Available Cash**  
**06/30/11**

	<u>04/30/11</u>	Incoming Tx Advance	Incoming Grant/Reimb	May Exp	June Exp	Transfer between funds	06/30/11 Est
<b>ASSETS</b>							
<b>Current Assets</b>							
<b>Checking/Savings</b>							
100 - Petty Cash	130.00						130
110 - CCC Cash Accts							
112 - General Fund	120,019.55	62463.77	113900	250000	300000	280547	26,930
113 - Capital Fund-Cash	26,788.27						26,788
114 - Land & Light-Park O&M	19,079.90	966.62				-20047	0
excluded 116 - PB Admin-Cash	155,547.07	640.88				-10500	145,688
excluded 117 - PB Resv-Cash	17,416.82						17,417
Total 110 - CCC Cash Accts	<u>338,851.61</u>						<u>\$53,718</u>
134 - CCC LAIF Accounts							
134a - General LAIF	1,431,805.89					-336051.78	1,095,754
134b - COPS LAIF	81,454.96		11316			-18015.96	74,755
134c - Park LAIF	51,615.54						51,616
134d - Garbage/Bay View LAIF	181,505.08					-15932.26	165,573
134e - Capital LAIF	99,751.87						99,752
Total 134 - CCC LAIF Accounts	<u>1,846,133.34</u>					<u>\$1,487,449</u>	
Total Checking/Savings	\$2,185,115	\$64,071	125216	\$250,000	\$300,000	-\$120,000	\$1,541,297 KPPCSD 2,069,186 including Bond Funds



**KPPCSD Officers' Salaries - Fiscal 2011/2012**

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
Harman, G	Chief	9/4/2007	9/4/2007	09/04/09	12.000	\$ 11,212.50			11,212.50	\$ 5,606.25	\$ 64.69	\$ 64.69	\$ 134,550.00	
Hull, R	Sgt/Step4	10/16/97	03/03/04	07/01/07	12.000	\$ 7,392.28	\$ 398.07	\$ 554.42	8,344.77	\$ 4,172.38	\$ 42.65	\$ 48.14	\$ 1,400.00	\$ 101,537.19
Sergeant	Sgt/Step1	10/01/11	07/01/11	10/01/11	9.000	\$ 6,635.50	\$ 357.28		6,992.78	\$ 3,496.39	\$ 38.28	\$ 40.34		\$ 62,935.02
Barrow, K.	Step 5	09/16/05	09/16/06	09/16/09	12.000	6,447.75	\$ 347.20	\$ 322.39	7,117.34	\$ 3,558.67	\$ 37.20	\$ 41.06		\$ 85,408.05
Martinez, R	Step 5	01/01/06	01/01/06	01/01/10	12.000	6,447.75	\$ 347.20	\$ 322.39	7,117.34	\$ 3,558.67	\$ 37.20	\$ 41.06		\$ 85,408.05
Stegman, E	Step 5	06/01/06	06/01/06	06/01/10	12.000	6,447.75	\$ 347.20	\$ 322.39	7,117.34	\$ 3,558.67	\$ 37.20	\$ 41.06		\$ 85,408.05
Medina, D	Step 5	07/01/06	07/01/06	07/01/08	12.000	6,447.75	\$ 347.20	\$ 322.39	7,117.34	\$ 3,558.67	\$ 37.20	\$ 41.06		\$ 85,408.05
Wilson, D	Step 5	05/19/08	05/19/08	05/19/10	12.000	6,447.75	\$ 347.20	\$ 322.39	7,117.34	\$ 3,558.67	\$ 37.20	\$ 41.06		\$ 85,408.05
Ramos, J	Step 4 Step 5	09/16/09	09/16/09	09/16/10 09/16/11	2.500 9.500	6,106.39 6,447.75	\$ 328.81 \$ 347.20		6,435.20 6,794.95	\$ 3,217.60 \$ 3,397.48	\$ 35.23 \$ 37.20	\$ 37.13 \$ 39.20		\$ 16,088.00 \$ 64,552.03
Hui, K	Step 4 Step 5	04/17/10	04/17/10	04/17/11 04/17/12	9.500 2.500	6,106.39 6,447.75	\$ 328.81 \$ 347.20		6,435.20 6,794.95	\$ 3,217.60 \$ 3,397.48	\$ 35.23 \$ 37.20	\$ 37.13 \$ 39.20		\$ 61,134.40 \$ 16,987.38
										\$ 3,843.37	\$ 2,166.36		\$ 1,400.00	\$ 384,824.27

Total BasePay Minus Holiday, Incentive, & Longevity: \$ 877,414.54

Sergeants		Mo. Base	Holiday	Mo. Total	HrlyBase	HrlyTot
Step#1	6,635.50	357.28	6,992.78	38.28	40.34	31.62
Step#2	6,900.92	371.56	7,272.48	39.81	41.96	33.36
Step#3	7,107.95	382.76	7,490.71	41.01	43.22	35.19
Step#4	7,392.28	398.07	7,790.35	42.65	44.94	37.13
						39.20

Officers

































FISCAL YEAR 2011/2012

0

CODE 540

CLASSIFICATION: Advanced Industrial

2010/2011 Budget \$0

Cumulative as of \$1,229.64  
4/30/2011

ITEM	AMOUNT
Advanced Industrial Disability	\$0

\$0

TOTAL

\$0

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Disability









































































FISCAL YEAR 2011/2012		0
CODE 672	CLASSIFICATION	Park O&M
	2010/2011 Budget	\$61,600
	Cumulative as of 4/30/2011	\$40,609.76
ITEM		
Operations/Maintenance Park Property		
Maintenance Contract	(O&M Funding)	\$27,060
Park Maintenance Repairs	(O&M Funding)	\$9,940
Tree Pruning/Removal		\$4,000
Utilities	Water	\$7,500
Drain Clearing		\$1,000
Incidental Expenses		\$2,000
	<b>Shared Expense Total</b>	\$51,500
Old Park Allocated Exp	40% of Shared Expenses	\$20,600
New Park Allocated Exp	60% of Shared Expenses	\$30,900
Levy Fees	(County)	\$4,320
Engineer's Annual Report/Admin Services		\$6,000
	<b>New Park Total</b>	\$41,220
\$220	Total	\$61,820























































