

# KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

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## AGENDA

A Special Meeting of the Finance Committee of the Kensington Police Protection and Community Services District will be held Tuesday June 23, at 6:00 P.M., at the Community Center, 59 Arlington Avenue, Kensington, California.

Roll Call  
Public Comments

- 1 Review and approve the minutes from the January 29, 2015 Finance Committee.
- 2 General Manager Kevin Hart will review and lead the discussion of the Kensington Police Protection and Community Services District Fiscal Year 2015/16 preliminary budget.

## ADJOURNMENT

### 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:

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)

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## KPPCSD Finance Committee Meeting Minutes for 1/29/15

A Regular Meeting of the Finance Committee of the Kensington Police Protection and Community Services District was held Thursday, January 29, 2015, at 6:30 P.M., at the Community Center, 59 Arlington Avenue, Main Room, Kensington, California.

### ATTENDEES

<u>Committee Members</u>	<u>Speakers/Presenters</u>
Len Welsh, President	Deborah Russell, CPA
Chuck Toombs, Director	Leonard Schwartzburd
Paul Haxo	David Spath
Derek Suring	Gail Feldman
Bharat Trehan	Nick Day
Tony Lloyd	Anthony Gutierrez
Karl Kruger	John Sullivan
Paula Black	Peter Conrad
Jim Watt	
Paul Dorroh	
Elena Caruthers	
Gloria Morrison	
Linda Lipscomb	
Simon Brafman (arrived at 6:43 PM)	
<u>Staff Members</u>	
GM/COP Gregory Harman	
Lynn Wolter, District Administrator	
<u>Press</u>	
Joel Koosed, Outlook	

Board President Welsh called the meeting to order at 6:30 PM and took roll call. President Welsh, Director Toombs, Paul Haxo, Derek Suring, Bharat Trehan, Tony Lloyd, Karl Kruger, Paula Black, Jim Watt, Paul Dorroh, Elena Caruthers, Gloria Morrison, Linda Lipscomb, General Manager/Chief of Police Harman, CPA Deborah Russell, and District Administrator Wolter were present. Pat McLaughlin was absent.

President Welsh asked members of the committee, staff, and CPA Russell to introduce themselves, which they did.

President Welsh provided an overview of what the evening's meeting was intended to ascertain: the impact of the proposed 4-year Memorandum of Understanding (MOU) with the Kensington Police Officers Association on the District's budget. He said issues had been about this topic at prior District Board

meetings and that Gail Feldman and Jim Watt had brought additional information to the fore. He reported that the Draft Audit for Fiscal-Year 2013 had arrived and that he'd like to move this, Item 4, to be discussed ahead of Item 1.

#### PUBLIC COMMENTS

Gloria Morrison noted that, in the November General Manager's Report, a number of items were listed as adjustments or possible adjustments to the budget and asked if any had been formally adopted by the Board. President Welsh responded that there had been discussion, but nothing had been adopted.

#### BOARD MEMBER COMMENTS

Director Toombs welcomed everyone and said he hoped the committee could come to consensus and take something back to the Board. He explained that the Finance Committee was advisory only and made recommendations to the Board. However, it was the Board that would make decisions.

President Welsh said he was impressed by the caliber of the people present and complimented the homework that had been done in the preceding months.

#### STAFF COMMENTS

None

#### CONSENT CALENDAR

Karl Kruger asked that the minutes of the November 20, 2014 Finance Committee Meeting be amended. He asked that his comment under Agenda Item 3 be expanded to read as follows:

*Karl Kruger complimented GM/COP Harman's six-year projection and said he had concerns about some of the items presented by GM/COP Harman.*

Note: Mr. Kruger's amendment is italicized.

**MOTION: Paul Haxo moved, and Director Toombs seconded, to approve the minutes, as amended by Karl Kruger.  
Motion passed 13 to 0.**

**AYES: Welsh, Toombs, Haxo, Suring, Trehan, Lloyd, Kruger, Black, Watt, Dorroh, Caruthers, Morrison, Lipscomb**

**NOES: 0**

**ABSENT: McLaughlin**

Simon Brafman arrived at 6:44 P.M.

#### DISTRICT NEW BUSINESS

4. GM/COP Greg Harman presented the draft of the KPPCSD Independent Auditor's Report for Fiscal Year Ending 2013 for review and discussion.

GM/COP Harman explained that, after he had sent out the agenda for the meeting, he received the draft Audit. Therefore, he sent out a revised agenda, which included this document.

**MOTION: Paul Haxo moved, and President Welsh seconded, that Item 4 be moved to the first item discussed.**

**Motion passed 14 to 0**

**AYES: Welsh, Toombs, Haxo, Suring, Trehan, Lloyd, Kruger, Black, Watt, Dorroh, Caruthers, Morrison, Lipscomb, Brafman**

**NOES: 0**

**ABSENT: McLaughlin**

GM/COP Harman introduced the item by noting that this was the audit for 2012-13 and then summarized the history that explained why it had taken so long to receive the report. He explained that, last year and upon the recommendation of the Finance Committee, the District had changed auditors. He said that hiring a new auditor meant that the new auditor had to become familiar with the District. He said the audit had been promised in February 2014, and the process had been protracted, with the draft arriving on Monday, January 26, 2015.

GM/COP Harman reviewed the highlights of Management's Discussion and Analysis. He reported:

- The total net position for the years ended June 30, 2013 and 2012 were \$5,522,184 and \$5,719,149, respectively and that this was a 3.4% decrease.
- The Unrestricted net position, or the part that can be used to finance day-to-day operations (cash in the bank), for fiscal years ended June 30, 2013 and 2012 were \$1,649,755 and \$1,764,932, respectively.
- The General Fund balance decreased by \$104,922

GM/COP Harman explained this \$104,922 shortfall as follows:

- Property tax revenues, including special tax revenue for police services, for fiscal years ending June 30, 2013 and 2012 were \$2,333,542 and \$2,347,230, respectively. This was a 0.58% decrease.
- Actual revenues and actual expenditures versus budget equaled a negative variance of \$28,626.
- Actual revenues exceeded budgeted revenues by \$98,423, largely because the District had received \$100,000 more than budgeted in Grant Revenue.
- Actual expenditures were more than final budgeted expenditures by \$127,049 largely because of Legal and Waste/Recycle expenses which were over budget due to Bay View Refuse's arbitration demand in a rate increase request and to a Writ of Mandate filed by a former KPPCSD Director, representing nine residents, including another former KPPCSD Director.
- Two major expenditure categories that came in under budget were Capital Outlay (because there had been no purchase of a new vehicle or a computer system), communications, and recruiting.

GM/COP Harman reported that Total Reserves, as of June 30, 2013, were \$1,649,755.

GM/COP Harman concluded by saying that, once the FYE 2013 Audit was approved, the District would proceed with the FYE 2014 Audit.

Linda Lipscomb complimented GM/COP Harman and the Finance Committee for bringing expenses in so close to the amounts that had been budgeted, especially given the extraordinary expenses that arose. She also asked about the new auditor. GM/COP Harman replied that the name of the new firm was Fechter & Company, located in Sacramento. He added that compiling numbers for the first year' audit was more difficult than doing so for subsequent years and that the agreement with Fechter was for three years. CPA Russell noted that, in some ways, the new auditor had tested information from prior years.

Karl Kruger asked if a full audit was required annually. GM/COP Harman replied it was.

Karl Kruger noted that the compensated absences amount had increased by 20% between 2012 and 2013. GM/COP Harman responded that 10 years of historical data indicated that the 1300 hours had been the



average but that, with the proposed police officers' MOU, this amount could increase to 1900 hours. CPA Russell added that compensated absences could be taken as time or as money, but regardless, overtime was reported as an expense for the period in which it was earned.

Simon Brafman asked about the Bay View Refuse arbitration. Linda Lipscomb provided a brief summary, noting that Bay View had asked for out-of contract increases of 6% and 23%. GM/COP Harman added that, had the District granted this increase the cost to the ratepayers would have been \$60,000. He said the legal costs for the arbitration had been \$125,000 and the subsequent required rate review had cost \$25,000. And he reported that the total offsetting savings to the ratepayers had been \$180,000.

Linda Lipscomb noted that, when an arbitration demand is made of the District, the District must respond.

CPA Russell noted that the order of the Fund Balances, as shown in Note 12, should be amended: "Restricted" funds should appear before "Committed" funds.

**MOTION: Karl Kruger moved, and Paul Haxo seconded, that the Finance Committee pass the audit, as amended, on to the Board.**

**Motion passed 14 to 0**

**AYES: Welsh, Toombs, Haxo, Suring, Trehan, Lloyd, Kruger, Black, Watt, Dorroh, Caruthers, Morrison, Lipscomb, Braufman**

**NOES: 0**

**ABSENT: McLaughlin**

1. General Manager/Chief of Police Greg Harman reviewed and lead the discussion of the Kensington Police Protection and Community Services District Fiscal Year 2014/15 through Fiscal Year 2019/20 Budget Projections, with the first set including the costs associated with the proposed Kensington Police Officers Association/KPPCSD Contract agreement and the second set with no change in the current MOU.

Paula Black questioned the process. President Welsh responded that he wanted to gain clarity about the proposed MOU's impact on the budget.

GM/COP Harman reported that the Board had been in negotiations with the Police Officers' Association for a long time and that both sides had worked hard to reach agreement. He said the proposed agreement had been presented, for the first time, to the Board and the community in November 2014 and that this had spawned community discussion. He said he wanted to correct the false rumor that had been circulated, which was that the District was "going broke".

GM/COP Harman reported that, at the November Finance Committee meeting he had presented a rough six-year projection that reflected a preliminary estimate of the proposed salary increases and pension costs. At that time, he used the current PERS rate of 38.623%. Unbeknownst to him in November, CalPERS revised its contribution methodology in October 2014, and his rough projections did not incorporate this revision.

GM/COP Harman reported that the projected shortfall, without COPS funding, would be \$268,000 and that, with COPS funding, the shortfall would be \$168,000. He reported that Sergeant Hui's participation in the NC3 Task Force would create an additional savings of \$36,000. GM/COP Harman reported that additional items had been identified that would reduce the shortfall to break-even. He reported that, in six years, reserves would be about \$900,000.

GM/COP Harman said that the prior projection of \$600,000 had been a very rough projection. He reported that the proposed raises were: a 3.75% increase in salary, with a 3% payback to CalPERS retirement in year one; a 3.75% increase, with an additional 3% payback in year two; and a 4.25% increase, with an additional 3% payback in year three. He said that, in three years, these proposed changes would eliminate the District's expense of covering the officers' 9% portion of PERS contribution. He also reported that, at the

end of the proposed four year MOU, the officers' cumulative salary increase would be 16%, with 12% of the increase being paid back into PERS contributions.

GM/COP Harman reported that, with respect to the other line items in the budget, he had applied a 2½% CPI for each year.

GM/COP Harman said that, at the same time that he had prepared his rough projection, the Kensington Property Owners Association (KPOA) had produced its own set of numbers, which varied greatly from his own projections because the KPOA had used a different set of assumptions. And, based on these assumptions, the KPOA said that reserves would be \$16,000 at the end of the six-year period. GM/COP Harman reported that, after receiving KPOA's numbers, he went to the Board and let them know that he would do a five-year projection, on a line-by-line basis. He reported that the numbers he had compiled for the evening's meeting reflected this work.

GM/COP reported that he and KPOA had met to discuss their differences and that they were supposed to work together on a projection. Then, in January, the KPOA, independent of the GM/COP, produced a revised set of numbers that showed reserves would be \$384,000 at the end of six years. He reported that he had produced his own updated projection, that the KPOA still had different numbers, and that those differences would be discussed at the evening's meeting.

The District's CPA, Deborah Russell, reported that she had reviewed the KPOA's version and the District's version, on a line-by-line basis. She noted that there were some differences in calculations and some items that were idealistically different. President Welsh and Ms. Russell recommended that the committee begin by focusing on the budget lines where the two versions varied most. GM/COP Harman reported that a fundamental difference was with the accounting for reserves and that, upon a review of the "big ticket" items he and Ms. Russell had accounted for all but about \$1,400 of the total difference.

Ms. Russell reported that the KPOA had not included franchise fee income because the organization was of the opinion this money should not be included, however this amount had been included in the GM/COP's forecast. She reported that KPOA had included the solid waste expenses that are to be paid out of the franchise fee revenue and cited that this difference amounted to \$290,000.

GM/COP Harman explained that the forecast he and Ms. Russell had prepared reflected the effect the proposed MOU would have on the District's finances over six fiscal years: as such, the effects of the proposed salary increases were incorporated for the first four-year period; and no increases were shown for the subsequent two years because no salaries had been negotiated for this period of time. He noted that this change accounted for a \$104,000 difference between this forecast and the Property Owners' Association's forecast.

GM/COP Harman summarized the franchise fees, which would increase under the recently re-negotiated contract with Bay View Refuse. He said that, under the old agreement, the District received a 2% franchise fee, and the County received a 3% franchise fee. He reported that the legal opinion about franchise fees was they could not be used for anything other than the purpose for which they were collected: Garbage-related expenses. He said that, over the years, the District had placed franchise fees in a separate account to be used strictly for garbage related expenses. He reported that, for many years, the District had been able to bank this money, but in 2012 the garbage company had demanded arbitration. He said that, at one point, the District had accumulated about \$160,000 in the account but that this had been spent as a result of the arbitration.

GM/COP Harman further reported that, under the new agreement, the District would receive 4% in franchise fees and the County likely would continue to receive 3%. He said that this would increase total franchise fees from about \$21,000 to about \$42,000 and that, as garbage rates increased (between 3% and 5%) over the term of the contract, so too would the franchise fees. He also said that, if the expenses associated with solid waste were going to appear in the operating budget, so too did the offsetting franchise fee revenue. Ms. Russell clarified that the franchise fee revenue account number was 448 and the offsetting

expense account number was 890. GM/COP Harman clarified that the franchise fees would be banked to cover the cost of maintaining the garbage contract and of future RFP's/negotiations.

Paula Black said she thought the franchise fees should not be included in reserves, citing that franchise fees are shown separately on the annual audit's balance sheet. Ms. Russell directed everyone's attention to page 20 of the FY 2013 Audited Financial Report. She said the balance sheet reported net position and then, beyond that, showed balances based on how restricted the funds were. She said the definitions of the reserve categories appeared on the following page: non-spendable, restricted, committed, assigned, and what remained afterwards was unassigned. She explained that these were levels of restriction and that franchise fees were categorized as restricted. In response to a question from Linda Lipscomb, Ms. Russell said that no payroll expenses had been paid for out of the franchise fees; the general fund had absorbed those costs. Ms. Lipscomb said she would like to see franchise fees cover the clerical costs associated with maintaining the solid waste contract.

Paul Dorroh said that, when he did a line-by-line comparison of the Chief's numbers and those of the KPOA, he thought the franchise fee discussion would occur. He said he had come across information indicating that attributable administrative expenses could be charged against the franchise fees; they didn't have to be just hard, out-of-pocket expenses. GM/COP Harman responded that, when he first started in his position, very little of his time had been devoted to solid waste but that, when arbitration had begun, almost all of his time had been dedicated to it.

Paula Black suggested that the reserves shown in the six-year projection be separated out, just as they were done in the audited financial report, so that the unassigned amount was clearly identified. Ms. Russell said she had no objection. Director Toombs noted that the annual budget reflected just such a separation.

Gloria Morrison said the Board should adopt a policy for restricted funds.

GM/COP Harman addressed something he had been told when he started working for Kensington: there was a mandated 10% reserve. He said this was not accurate. He clarified that any government agency could set its own contingency guidelines but that to set aside money for a specific purpose would require a public hearing, informing the public how much would be set aside and for what it would be used.

President Welsh invited KPOA President, Gail Feldman, to participate in the discussion. She said there weren't any real differences, only about \$50,000, which she said was due to the franchise fees. She said that, if solid waste expenses were to be included, then the franchise fee revenue also should be included. Ms. Feldman said that, because expenses were so much less than the franchise fee revenue, the revenue should be reported below the line because the revenue was not available for other purposes. Ms. Russell disagreed, noting that the net remaining franchise fees were segregated below the line. Ms. Russell noted that, in tough times, everything could be "on the table".

GM/COP Harman noted that the KPOA analysis did not incorporate the \$158,000 Measure WW Funds and that, several years earlier, the Board had set aside \$300,000 for improvements to the Community Center. He said the Board had used some of those funds in the prior year for various consultants related to Measure L. GM/COP Harman reported that the remaining balance was \$241,500. He said that, by 2018, the District would need to spend the \$158,000 Measure WW Funds, or they would be forfeited; so, he had forecast using the WW money (\$158,000) and the reserve balance (\$241,500) in 2017-18 for Community Center improvements. Ms. Feldman observed that, although the District's forecast included the \$158,000 plus \$241,500 as funds available for the project, it showed only \$241,000 of this total being spent. She cited that the \$158,000 needed to be included in the expense. GM/COP Harman acknowledged the difference.

Jim Watt said the budget needed to reflect the actual cost of the building. He said the forecast indicated an amount of about \$350,000, which he said might be woefully inadequate. He said the first thing that should be done was a seismic study. Director Toombs responded that one of the analyses done prior to Measure L had not taken into account paying expenses out of District money. He added that, if it had been needed, \$500,000 of local money could have been available and that, in addition, \$250,000 would have been needed in the form of a bank loan. He said there could be arguments about what the building could cost and

that, if push came to shove, and the building weren't sustainable and it proved to be seismically inadequate, it would have to be closed. He said he'd like to stick with the amounts shown in the forecast.

GM/COP Harman brought the discussion back to the whether the proposed MOU would bankrupt the District. He said it would not. He continued by responding to Mr. Watt's saying the feasibility would depend on what the cost of the Community Center work would be. He said a structural analysis had not been done, but that what a structural analysis said would affect what the needed cost of work would be. He said that, although he understood why Mr. Watt had raised the issue, the evening's discussion was about the proposed MOU and the forecast that had been prepared.

President Welsh noted that the community had been able to get by with the Community Center for a very long time, said a discussion about the building was important, and that the priority was the continuation of police services. He said there was some urgency in getting a structural analysis and then determining what the community wanted to do but that could be a five to ten year timeframe, during which time the community would determine how much it would cost and how to fund it. He said the priority of the building needed to be weighed against the priority of police services.

GM/COP Harman resumed the discussion of the differences between the District's and the KPOA's forecasts. He reiterated that the 3% salary increases that had been shown for the last two year's of the preliminary forecast had been removed from the District's current forecast, but it hadn't been removed from the KPOA's forecast, and he noted this accounted for a \$104,000 difference.

Ms. Feldman said some of the data used needed to be a policy matter for the Board, such as whether or not salary increases would be granted for staff, noting there were no increases for these in the forecast. And she noted that in the final two years, there was now an assumption the officers wouldn't receive an increase. She said that, although the ending balances looked better, there was still a downward trend.

GM/COP Harman spoke about the change to the Workers' Comp. amount. He explained that, when an officer went out on an injury, the District's Workers' Comp. insurance paid for half of that officer's salary. He said there was currently an officer out with an injury and the \$42,000 decrease in salaries reflected this. He said this officer's injury was an example of how the financial information changed almost daily. GM/COP Harman clarified that overtime was not being incurred to cover this officer's absence, instead things were being moved around. President Welsh cited this as an example of why it made sense to have reserve officers, money, and capability.

GM/COP Harman addressed the \$61,000 difference in non-sworn salaries. He said that the Property Owners' Association had projected cost of living increases for non-sworn and that, although he had included increases in his initial projection he had eliminated it in his amended forecast because one-time salary adjustments had been made for these positions during the current fiscal year.

Ms. Russell explained the \$242,000 difference, which was comprised of about \$40,000 per year in Account 890 (solid waste). She said this adjustment had been made because of the changed forecast for legal expenses associated with managing the garbage contract.

GM/COP Harman summarized that the KPOA projected fund balance, before the reserves, would be \$680,000 and that, with the assumptions previously discussed factored in, the projected fund balance before reserves would be \$1.5 million. He concluded by saying that, with the \$158,000 adjustment, the total would be slightly less. He said he disagreed with Ms. Feldman's conclusion that the District was in a downward trajectory. He said the current fiscal year's balance was \$1.4 million and that even after factoring in the proposed MOU, the forecast ending balance would be essentially the same at the end of six years.

President Welsh said the forecast demonstrated that there was not an emergency situation, as had been portrayed by some in the community. He said the forecast was a best-guess spending plan, that things changed frequently, and the Board would revisit the forecast to gauge the District's status. He said he didn't see anything in the forecast that would keep the District from moving forward with the proposed MOU. He added that, just because the District had a contract wouldn't lock it into nine officers on duty all the time; if



someone left, the position could be held open, resulting in salary savings. He said he didn't think the community would want this to happen, rather it wanted to keep the level of service it currently had – the community's low crime rate was a result of this.

President Welsh and Linda Lipscomb thanked GM/COP Harman and Ms. Russell.

President Welsh said that the District was in good shape to enter into the proposed MOU and that the District would continue to closely monitor its finances.

Paula Black and Jim Watt said they were concerned that the forecast didn't reflect the needs of the Community Center.

Members of the public commented.

Peter Conrad suggested there was a sense of urgency with respect to the Community Center. Director Toombs responded that had been the reason for Measure L and said the Board was working on obtaining a seismic analysis because public safety was paramount. Mr. Watt questioned whether the Board, if it discovered that \$800,000 were needed for work on the Community Center, would find that money, even if it had to dip into its reserves. President Welsh responded that the Board would determine how to proceed, once the seismic information was known, but that it would address urgent needs.

David Spath said he favored moving forward with the MOU and said that the community might conclude it didn't make sense to spend a lot of money renovating the Community Center. He said it was unrealistic to think the money needed for renovation would come out of existing District revenues. President Welsh responded that the Fire District was dealing with a similar issue with the Public Safety Building.

**MOTION: Paul Dorroh moved, and Elena Caruthers seconded, that the Committee accept the General Manager's recommendations and recommend to the Board that it sees no fiscal impediment to approving the proposed MOU with the officers at this time, based on the information available. Motion passed 12 to 0, with two abstentions.**

**AYES: Welsh, Toombs, Haxo, Suring, Trehan, Lloyd, Kruger, Dorroh, Caruthers, Morrison, Lipscomb, Brafman      NOES:      ABSENT:      ABSTENTIONS: Watt, Black**

Ms. Black and Mr. Watt said they had abstained because the forecast didn't adequately address the funding needs for the Community Center.

2. Jim Watt presented for review and led the discussion of his recommendation of adopting a District financial reserve policy.

Jim Watt suggested that the Finance Committee should recommend that the Board should set aside 25% of 6 months of revenue in reserves and that the Board should have a balanced budget policy.

The meeting was adjourned at 9:20 PM.



CODE	CLASSIFICATION	2014/2015		2014/2015 BALANCE	PERCENT SPENT	2015/2016 BUDGET	BUDGET DIFFERENCES
		2014/2015 BUDGET	EXPENDITURES 05/31/15				
<b>POLICE SALARIES AND BENEFITS</b>							
502	Salary - Police	\$980,983	\$899,581	\$81,402	91.70%	\$995,253	\$14,270
504	Compensation Cash-Out	\$8,800	\$20,951	(\$12,151)	238.07%	\$9,000	\$200
506	Overtime	\$45,000	\$43,276	\$1,724	96.17%	\$45,000	\$0
508	Salary/Non-Sworn	\$81,900	\$64,751	\$17,149	79.06%	\$81,900	\$0
516	Uniform Allowance	\$8,000	\$7,333	\$667	91.66%	\$10,200	\$2,200
518	Safety Equipment	\$2,500	\$0	\$2,500	0.00%	\$3,250	\$750
521A	Medical Insurance - Active	\$190,306	\$173,973	\$16,333	91.42%	\$149,956	(\$40,350)
521R	Medical Insurance - Retired	\$135,748	\$145,191	(\$9,443)	106.96%	\$183,859	\$48,111
521T	Medical Insurance - Trust	\$58,058	\$58,058	\$0	100.00%	\$15,277	(\$42,781)
522	Disab. & Life Insurance	\$5,240	\$4,566	\$674	87.14%	\$5,240	\$0
523	Medicare 1.45% (District)	\$16,308	\$12,437	\$3,871	76.26%	\$16,506	\$198
524	Social Security(6.2%) /Non-Sworn	\$5,078	\$4,275	\$803	84.18%	\$5,078	(\$0)
527	P.E.R.S. - District	\$378,780	\$350,877	\$27,903	92.63%	\$390,166	\$11,386
528	P.E.R.S. - Officers Portion	\$89,008	\$81,622	\$7,386	91.70%	\$85,721	(\$3,287)
530	Workers Compensation	\$50,000	\$37,972	\$12,028	75.94%	\$50,000	\$0
540	Advanced Industrial	\$0	\$0	\$0	0.00%	\$0	\$0
SUB-TOTAL		\$2,055,709	\$1,904,863	\$150,846	92.66%	\$2,046,406	(\$9,303)
<b>POLICE EXPENSES</b>							
552	Expendable Police Supplies	\$1,500	\$4,432	(\$2,932)	295.50%	\$1,700	\$200
553	Range/Ammunition	\$3,000	\$1,641	\$1,359	54.70%	\$5,000	\$2,000
560	Crossing Guard	\$10,515	\$9,405	\$1,110	89.44%	\$10,830	\$315
562	Vehicle Operation	\$60,000	\$40,953	\$19,047	68.25%	\$60,000	\$0
564	Communications	\$156,070	\$96,418	\$59,652	61.78%	\$156,070	\$0
566	Radio Maintenance	\$21,750	\$21,286	\$464	97.86%	\$21,750	(\$0)
568	Prisoner/Case Expenses/Bookings	\$5,400	\$8,432	(\$3,032)	156.15%	\$6,400	\$1,000
570	Training	\$10,000	\$8,352	\$1,648	83.52%	\$10,000	\$0
572	Recruiting	\$6,500	\$0	\$6,500	0.00%	\$6,500	\$0
574	Reserve Officers	\$4,050	\$2,056	\$1,994	50.77%	\$4,050	\$0
576	Misc. Dues, Meals.Travel	\$3,140	\$2,485	\$655	79.14%	\$3,140	\$0
580	Utilities - Police	\$8,960	\$9,094	(\$134)	101.50%	\$10,000	\$1,040
581	Bldg. Repair/Maint	\$1,000	\$1,341	(\$341)	134.10%	\$1,000	\$0
582	Office Supplies	\$6,000	\$5,534	\$466	92.23%	\$6,000	\$0
588	Telephones	\$8,904	\$7,382	\$1,522	82.91%	\$8,904	\$0
590	Housekeeping	\$4,000	\$3,826	\$174	95.65%	\$4,000	\$0
592	Publications	\$2,200	\$2,337	(\$137)	106.23%	\$2,500	\$300
594	Comm. Policing	\$2,000	\$2,430	(\$430)	121.51%	\$4,000	\$2,000
596	CAL-ID/WEST-NET	\$13,925	\$13,655	\$270	98.06%	\$5,925	(\$8,000)
598	COPS Special Fund	\$0	\$0	\$0	0.00%	\$0	\$0
599	Police Taxes Administration	\$3,300	\$3,397	(\$97)	102.95%	\$3,500	\$200
SUB-TOTAL		\$332,214	\$244,456	\$87,758	73.58%	\$331,268	(\$946)
<b>RECREATION SALARIES AND BENEFITS</b>							
601	Park and Rec. Admin.	\$7,800	\$6,327	\$1,473	81.11%	\$7,800	\$0
602	Custodian	\$22,750	\$19,250	\$3,500	84.62%	\$22,750	\$0
623	Social Security (7.65%) /District	\$597	\$484	\$113	81.07%	\$597	(\$0)
SUB-TOTAL		\$31,147	\$26,061	\$5,086	83.67%	\$31,147	(\$0)
<b>RECREATION EXPENSES</b>							
640	<b>Community Center Expenses</b>						
642	Community Center	\$5,616	\$4,575	\$1,041	81.46%	\$5,616	\$0
643	Janitorial Supplies	\$800	\$1,314	(\$514)	164.24%	\$800	\$0
646	Community Center Repairs	\$3,000	\$2,726	\$274	90.86%	\$3,000	\$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	\$0	\$0	\$0	0.00%	\$0	\$0
666	Annex Repairs	\$0	\$0	\$0	0.00%	\$0	\$0
668	Annex - Misc. Exp	\$0	\$0	\$0	0.00%	\$0	\$0
670	Gardening Supplies	\$0	\$0	\$0	0.00%	\$1,000	\$1,000
672	Park O&M	\$79,524	\$42,994	\$36,530	54.06%	\$79,524	\$0
674	Park Construction Expense	\$0	\$0	\$0	0.00%	\$0	\$0
678	Misc. Park/Rec Expense	\$0	\$170	(\$170)	0.00%	\$0	\$0
SUB-TOTAL		\$88,940	\$51,779	\$37,161	58.22%	\$89,940	\$1,000

CODE	CLASSIFICATION	2014/2015	2014/2015	2014/2015	PERCENT SPENT	2015/2016	BUDGET DIFFERENCES
		BUDGET	EXPENDITURES 05/31/15	BALANCE		BUDGET	
<b>DISTRICT EXPENSES</b>							
810	Computer	\$24,288	\$21,359	\$2,929	87.94%	\$24,288	\$0
820	Canon Copier Contract	\$5,700	\$4,755	\$945	83.41%	\$5,700	\$0
830	Legal	\$150,000	\$193,037	(\$43,037)	128.69%	\$150,000	\$0
835	Consultant	\$7,500	\$9,723	(\$2,223)	129.64%	\$6,150	(\$1,350)
840	Accounting	\$35,750	\$18,983	\$16,767	53.10%	\$34,000	(\$1,750)
850	Insurance	\$30,000	\$29,917	\$83	99.72%	\$30,000	\$0
860	Election	\$10,000	\$8,608	\$1,392	86.08%	\$0	(\$10,000)
865	Police Bldg Lease	\$1	\$0	\$1	0.00%	\$1	\$0
870	County Expenditures	\$22,300	\$22,184	\$116	99.48%	\$22,300	\$0
890	Waste/Recycle Expenses	\$118,600	\$37,861	\$80,739	31.92%	\$25,000	(\$93,600)
898	Miscellaneous Expenses - Board	\$12,300	\$7,326	\$4,974	59.56%	\$15,300	\$3,000
	<b>SUB-TOTAL</b>	<b>\$416,439</b>	<b>\$353,753</b>	<b>\$62,686</b>	<b>84.95%</b>	<b>\$312,739</b>	<b>(\$103,700)</b>
	<b>Operating Expense TOTAL</b>	<b>\$2,924,449</b>	<b>\$2,580,911</b>	<b>\$343,538</b>	<b>88.25%</b>	<b>\$2,811,500</b>	<b>(\$112,949)</b>
<b>CAPITAL OUTLAY</b>							
961	Police Bldg. Improvements	\$0	\$0	\$0	0.00%	\$0	\$0
962	Patrol Cars	\$30,000	\$29,308	\$692	97.69%	\$30,000	\$0
963	Patrol Car Accessories	\$16,000	\$17,036	(\$1,036)	106.48%	\$18,000	\$2,000
965	Weapons / Radios	\$0	\$0	\$0	0.00%	\$10,000	\$10,000
967	Station Equipment	\$0	\$0	\$0	0.00%	\$17,000	\$17,000
968	Office Furn. & Equip.	\$0	\$0	\$0	0.00%	\$3,000	\$3,000
969	Computer Equipment	\$0	\$0	\$0	0.00%	\$0	\$0
971	Park Land	\$0	\$0	\$0	0.00%	\$0	\$0
972	Park Bldgs. Improvements	\$0	\$0	\$0	0.00%	\$0	\$0
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>\$46,000</b>	<b>\$46,344</b>	<b>(\$344)</b>	<b>100.75%</b>	<b>\$78,000</b>	<b>\$32,000</b>
	<b>BUDGET GRAND TOTAL</b>	<b>\$2,970,449</b>	<b>\$2,627,256</b>	<b>\$343,193</b>	<b>88.45%</b>	<b>\$2,889,500</b>	<b>(\$80,949)</b>



**KPPCSD  
Revenue Projection  
2015/2016**

	Estimated Actual 2014/2015	Projected 2015/2016
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>400 · Police Activities Revenue</b>		
401 · Levy Tax	\$1,468,701.00	\$1,493,500.00
HomeOwners' Tax	12,279.00	12,500.00
402 · Special Tax-Police	681,690.00	680,000.00
403 · Misc Tax-Police	138.00	0.00
404 · Measure G Supplemental Tax Rev	501,950.00	501,950.00
410 · Police Fees/Service Charges	1,300.00	1,500.00
411 · Kensington Hilltop Srvcs Reimb	14,175.00	18,900.00
412 · Special Assignment Revenue	38,000.00	0.00
413 · Crossing Guard Reimbursement	10,515.00	10,830.00
414 · POST Reimbursement	1,263.00	0.00
415 · Grants-Police	106,230.00	0.00
416 · Interest-Police	1,500.00	1,600.00
418 · Misc Police Income	23,000.00	20,000.00
419 · Supplemental W/C Reimb (4850)	<u>23,642.00</u>	<u>17,194.24</u>
<b>Total 400 · Police Activities Revenue</b>	<b>\$2,884,383.00</b>	<b>\$2,757,974.24</b>
<b>420 · Park/Rec Activities Revenue</b>		
424 · Taxes-L&L	\$34,335.00	\$33,000.00
426 · Park Donations	0.00	0.00
427 · Community Center Revenue	36,000.00	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>500.00</u>	<u>500.00</u>
<b>Total 420 · Park/Rec Activities Revenue</b>	<b>\$70,835.00</b>	<b>\$66,500.00</b>
<b>440 · District Activities Revenue</b>		
448 · Franchise Fees	\$25,443.00	\$48,800.00
456 · Interest-District	0.00	0.00
458 · Misc District Revenue	<u>0.00</u>	<u>0.00</u>
<b>Total 440 · District Activities Revenue</b>	<b><u>\$25,443.00</u></b>	<b><u>\$48,800.00</u></b>
<b>Total Income</b>	<b>\$2,980,661.00</b>	<b>\$2,873,274.24</b>

**KPPCSD**  
**Projected Revenue and Expense**  
**2015/2016**

**Budgeted Revenues 2015/2016**

400 · Police Activities Revenue	
Total 400 · Police Activities Revenue	\$2,757,974
Total 420 · Park/Rec Activities Revenue	66,500

440 · District Activities Revenue	
448 · Franchise Fees	48,800
456 · Interest-District	<u>0</u>
Total 440 · District Activities Revenue	<u>48,800</u>

Total Revenues	\$2,873,274
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**Budgeted Expenditures 2015/2016**

500 · Police Sal & Ben	
Total 500 · Police Sal & Ben	\$2,046,406
Total 550 · Other Police Expenses	331,268
Total 600 · Park/Rec Sal & Ben	31,147
Total 635 · Park/Recreation Expenses	89,940
Total 800 · District Expenses	312,739
Total 950 · Capital Outlay	<u>78,000</u>
Total Expenditures	<u>\$2,889,500</u>

Excess of Revenue over Expense 2015/2016	-\$16,226
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**Previously Allocated Funds**

Total Allocated Funds Used	<u>0</u>
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Excess Funding over Expenses 2015/2016	<u>-16,226</u>
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Cash Carryovers 2014/2015	<u>\$1,480,663</u>
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Estimated Fund Carryovers into 2015/2016	\$1,464,436
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**Fund Balances, in audit terms (see definitions included)**

Nonspendable - District Portion of Bond	\$92,830
Resticted - Est'd Vacation/Comp Liab	80,000
Committed - Park Bldgs Replacement (Originally Stated)	241,500
Committed - Annex Renovation Expenditure in Current Year	0
Assigned - Contingencies Allowance @ 10% of Total Expenditures	<u>288,950</u>

<b>Total Identified Fund Balances</b>	<b>\$703,280</b>
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<b>Unassigned Fund Balance</b>	<b>\$761,156</b>
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**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**

Notes to Basic Financial Statements  
June 30, 2013

**NOTE 11: FUND BALANCES**

GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions" was issued in February of 2009. This statement changes the presentation of the fund balance section of the balance sheet. The Statement No. 54 presentation will help to clarify the fund balance amounts of the governmental funds and will aid readers of the financial statements to better understand the different levels of constraints placed on fund balance. Fund Balances for all the major and non-major governmental funds as of June 30, 2013 were as follows:

	<u>General Fund</u>	<u>Capital Project Fund</u>	<u>Total</u>
<b>Nonspendable:</b>			
Prepaid expenses	\$ 59,059	\$ -	\$ 59,059
OPEB asset	29,627	-	29,627
Subtotal	<u>\$ 88,686</u>	-	<u>88,686</u>
<b>Restricted:</b>			
Bay View	22,610	-	22,610
Subtotal	<u>22,610</u>	-	<u>22,610</u>
<b>Committed to:</b>			
Capital projects	-	127,335	282,181
Subtotal	<u>-</u>	<u>127,335</u>	<u>282,181</u>
<b>Assigned to:</b>			
Park building	300,000	-	300,000
Subtotal	<u>300,000</u>	-	<u>300,000</u>
<b>Unassigned</b>	<u>1,111,124</u>	-	<u>1,111,124</u>
<b>Totals</b>	<u>\$ 1,522,420</u>	<u>\$ 127,335</u>	<u>\$ 1,804,601</u>

**KPPCSD**  
**Estimated Available Cash 6/30/15**

	<u>05/31/15</u>	Incoming Tx Advance	Incoming Grant/Reimb	June Exp	Transfer between funds	06/30/15 Est
<b>ASSETS</b>						
<b>Current Assets</b>						
<b>Checking/Savings</b>						
100 · Petty Cash	100.00					100
110 · CCC Cash Accts						
112 · General Fund	853,788.81	106,074.63		-270,000.00	-446,807.41	243,056
113 · Capital Fund-Cash	26,788.27					26,788
114 · Land & Light-Park O&M	44,851.67	900.78		-45,000.00		752
excluded 116 · PB Admin-Cash	176,112.06	4,622.79		-8,192.59		172,542 excluded
excluded 117 · PB Resv-Cash	18,544.91					18,545 excluded
Total 110 · CCC Cash Accts	<u>1,120,085.72</u>					<u>\$270,597</u>
134 · CCC LAIF Accounts						
134a · General LAIF	673,039.08			13,485.02	500,000.00	1,186,524
134b · COPS LAIF	-17,186.72		16,082.85	-13,182.02		-14,286
134c · Park LAIF	0.00					-31,474
134d · Garbage/Bay View LAIF	-31,474.47	0.00		-303.00		-31,777
134e · Capital LAIF	100,979.55					100,980
Total 134 · CCC LAIF Accounts	<u>725,357.44</u>					<u>\$1,209,966</u>
Total Checking/Savings	\$1,845,543	\$111,598	\$16,083	-\$270,000	\$0	\$1,480,663 KPPCSD
						1,703,224 including Bond \$



FISCAL YEAR 2015/2016		
CODE 502	CLASSIFICATION:	Salary - Police
	2014/2015 Budget	\$980,983
	Cumulative as of	\$899,581.49
	5/31/2015	
ITEM		AMOUNT
Officers Base pay		\$941,580
Holiday pay		\$3,389
Longevity Pay		\$1,800
Incentive Pay		\$48,485
\$14,270	Total	\$995,253

FISCAL YEAR 2015/2016		
CODE 504	CLASSIFICATION:	Compensation Time Cash-Out
	2014/2015 Budget	\$8,800
	Cumulative as of 5/31/2015	\$20,950.52
ITEM		AMOUNT
Compensation Time Cash-Out	Officers est - 03/31/14	
	averg \$45 x 200 hrs	\$9,000
	adjusted to probability	
\$200	Total	\$9,000



FISCAL YEAR 2015/2016		
CODE 508	CLASSIFICATION:	Salary/Non-Sworn
	2014/2015 Budget	\$81,900
	Cumulative as of 5/31/2015	\$64,751.04
ITEM		AMOUNT
	\$45	
	\$30	
25 hr/wk - Wolter	1300 hours	\$58,500
15 hr/wk - Dinapoli	780 hours	\$23,400
\$0	TOTAL	\$81,900





















FISCAL YEAR 2015/2016	0	
		P.E.R.S.
CODE 527	CLASSIFICATION:	P.E.R.S. - District
	2014/2015 Budget	\$378,780
1 Chief	Cumulative as of	\$350,877.31
	5/31/2015	
ITEM		AMOUNT
Salary: \$995,253 x 18.524%		\$184,361
Uniform: \$7,200 x 18.524%		\$1,334
Flat CalPERS UAL		\$204,472
\$11,386	TOTAL	\$390,166







FISCAL YEAR 2015/2016		0	
CODE 552	CLASSIFICATION:		Expendable Police Supplies
	2014/2015 Budget		\$1,500
	Cumulative as of		\$4,432.49
	5/31/2015		
ITEM			AMOUNT
SUPPLIES FOR I.D. FUNCTION			\$1,500
INCLUDES: PENS, GLOVES,			
BAGS, FILM, BRUSHES, ETC.			
Miscellaneous			\$200
\$200	TOTAL		\$1,700

FISCAL YEAR 2015/2016	0		
CODE 553	CLASSIFICATION:	Range/Ammunition Supplies	
	2014/2015 Budget	\$3,000	
	Cumulative as of	\$1,640.85	
	5/31/2015		
ITEM		AMOUNT	
RANGE/AMMUNITION SUPPLIES:		\$5,000	
INCLUDES: AMMUNITION,			
TARGETS, WEAPONS, REPAIR,			
MAINTENANCE, CLEANING			
SUPPLIES			
\$2,000	TOTAL	\$5,000	



FISCAL YEAR 2015/2016	0		
CODE 560	CLASSIFICATION:	Crossing Guard	
	2014/2015 Budget	\$10,515	
	Cumulative as of	\$9,404.85	
	5/31/2015		
ITEM		AMOUNT	
Crossing Guard - per contract		\$10,830	
\$315	TOTAL	\$10,830	

FISCAL YEAR 2015/2016		0
CODE 562	CLASSIFICATION:	Vehicle Operation
	2014/2015 Budget	\$60,000
	Cumulative as of	\$40,952.65
	5/31/2015	
ITEM		AMOUNT
Gasoline - Patrol Cars	Est.7000 gallons @ \$4.30	\$30,000
Vehicle Maintenance:		\$30,000
Includes all servicing		
and equipment		
\$0	TOTAL	\$60,000







FISCAL YEAR 2015/2016	0	
		Law Enforcement
CODE 570	CLASSIFICATION:	Training
	2014/2015 Budget	\$10,000
	Cumulative as of	\$8,351.83
	5/31/2015	
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 2015/2016		0
CODE 572	CLASSIFICATION:	Recruiting
	2014/2015 Budget	\$6,500
	Cumulative as of 5/31/2015	\$0.00
ITEM		AMOUNT
Medical	2 @ \$750	\$1,500
Psychological Assessment	2 @ \$550	\$1,100
Polygraph	5 @ \$300	\$1,500
Background Investigation	3 @ 800	\$2,400
\$0	TOTAL	\$6,500

FISCAL YEAR 2015/2016	0	
CODE 574	CLASSIFICATION:	Reserve Officers
	2014/2015 Budget	\$4,050
	Cumulative as of	\$2,056.19
	5/31/2015	
ITEM		AMOUNT
Reserve Officers:	Training	
	Uniforms	
	Insurance Coverage	
	Safety Equipment	
	Total	\$3,750
Misc. Reserve Costs		\$300
\$0	TOTAL	\$4,050



















FISCAL YEAR 2015/2016		0
CODE 594	CLASSIFICATION:	Comm. Policing
	2014/2015 Budget	\$2,000
	Cumulative as of	\$2,430.22
ITEM	5/31/2015	AMOUNT
National Night Out		\$1,000
Crime Prevention		\$1,000
Children's Interview Center	see G/L Acct #568	
Sand Bags		\$0
Website Maintenance		\$2,000
\$2,000	Total	\$4,000



FISCAL YEAR 2015/2016		0
CODE 598	CLASSIFICATION:	COPS Special Fund
	2014/2015 Budget	\$0
	Cumulative as of 5/31/2015	\$0.00
ITEM		AMOUNT
\$0	TOTAL	\$0

FISCAL YEAR 2015/2016	0		
CODE 599	CLASSIFICATION:	Police Taxes Administration	
	2014/2015 Budget	\$3,300	
	Cumulative as of	\$3,397.22	
	5/31/2015		
ITEM		AMOUNT	
NBS Administration	Original Police Tax	\$3,500	
\$200	TOTAL	\$3,500	

FISCAL YEAR 2015/2016	0		
CODE 601	CLASSIFICATION:	Park and Rec. Admin.	
	2014/2015 Budget	\$7,800	
	Cumulative as of	\$6,326.74	
	5/31/2015		
ITEM		AMOUNT	
P. & R. Admin. Salary	\$30.00 x 260 hours	\$7,800	
\$0	TOTAL	\$7,800	

FISCAL YEAR 2015/2016		0
CODE 602	CLASSIFICATION:	Custodian
	2014/2015 Budget	\$22,750
	Cumulative as of	\$19,250.00
	5/31/2015	
ITEM		AMOUNT
600/Custodian	Community Center	\$22,750
Park Restroom Custodian	see G/L Acct #672	
\$0	TOTAL	\$22,750

FISCAL YEAR 2015/2016	0	
CODE 623	CLASSIFICATION:	Social Security (7.65%) /District
	2014/2015 Budget	\$597
	Cumulative as of	\$484.00
	5/31/2015	
ITEM		AMOUNT
P&R Admin. \$7,800 x 7.65%		\$597
(\$0) TOTAL		\$597

FISCAL YEAR 2015/2016		0
CODE 642	CLASSIFICATION:	Community Center
		Utilities
	2014/2015 Budget	\$5,616
	Cumulative as of	\$4,574.91
	5/31/2015	
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



FISCAL YEAR 2015/2016		0
CODE 643	CLASSIFICATION:	Janitorial Supplies
	2014/2015 Budget	\$800
	Cumulative as of 5/31/2015	\$1,313.91
ITEM		AMOUNT
Community Center		
Janitorial Supplies, paper towels, light bulbs, etc.		\$800
Annex		
Janitorial Supplies, paper towels, light bulbs, etc.		\$0
\$0	Total	\$800

FISCAL YEAR 2015/2016		0
CODE 646	CLASSIFICATION:	Community Center
		Repairs
	2014/2015 Budget	\$3,000
	Cumulative as of	\$2,725.84
	5/31/2015	
ITEM		AMOUNT
Misc Repairs		\$3,000
Fire Extinguishers	Four Extinguishers	\$0
\$0	TOTAL	\$3,000

FISCAL YEAR 2015/2016		0
CODE 656	CLASSIFICATION:	Building E Repairs
	2014/2015 Budget	\$0
	Cumulative as of	\$0.00
	5/31/2015	
ITEM		AMOUNT
Miscellaneous		\$0
\$0	Total	\$0

FISCAL YEAR 2015/2016		0
CODE 662	CLASSIFICATION:	Annex - Utilities
	2014/2015 Budget	\$0
	Cumulative as of	\$0.00
	5/31/2015	
ITEM		AMOUNT
Utilities		\$0
See G/L #642 for PG&E		
See G/L #672 for EBMUD - Water		
\$0	Total	\$0

FISCAL YEAR 2015/2016		0
CODE 666	CLASSIFICATION:	Annex Repairs
	2014/2015 Budget	\$0
	Cumulative as of	\$0.00
	5/31/2015	
ITEM		AMOUNT
	\$0 Total	\$0



FISCAL YEAR 2015/2016	0	
CODE 670	CLASSIFICATION: Gardening Supplies	
	2014/2015 Budget	\$0
	Cumulative as of	\$0.00
	5/31/2015	
ITEM		AMOUNT
Plantings		\$1,000
\$1,000	Total	\$1,000

FISCAL YEAR 2015/2016		0
CODE 672	CLASSIFICATION	Park O&M
	2014/2015 Budget	\$79,524
	Cumulative as of 5/31/2015	\$42,993.99
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		<u>\$2,000</u>
	Shared Expense Total	\$49,000
Old Park Allocated Exp	40% of Shared Expenses	\$19,600
Old Park Tree Pruning		<u>\$2,000</u>
	Old Park Total	\$21,600
New Park Allocated Exp	60% of Shared Expenses	\$29,400
Levy Fees	(County)	\$4,400
Engineer's Annual Report/Admin Services		\$9,024
Park Restroom Custodian		<u>\$5,100</u>
	New Park Sub-Total	\$47,924
New Park Tree Pruning/Removal		\$10,000
	New Park Total	\$57,924
\$0	Total	\$79,524







FISCAL YEAR 2015/2016		0
CODE 810	CLASSIFICATION:	Computer
	2014/2015 Budget	\$24,288
	Cumulative as of	\$21,358.84
	5/31/2015	
ITEM		AMOUNT
Service Contract/Misc. Supp.		\$13,068
ARIES	CCC Office of Revenue	\$9,185
CLETS - Annual Fee		\$400
ACCJIN Shared Costs	CCC Office of Revenue	\$1,000
Critical Reach		\$135
Miscellaneous Software Upgrades		\$500
	\$0 Total	\$24,288
ACCJIN shared costs is down because no new equipment purchases		

FISCAL YEAR 2015/2016	0	
CODE 820	CLASSIFICATION:	Canon Copier Contract
	2014/2015 Budget	\$5,700
	Cumulative as of 5/31/2015	\$4,754.55
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

FISCAL YEAR 2015/2016	0	
CODE 830	CLASSIFICATION: Legal	(Dist./Personnel)
	2014/2015 Budget	\$150,000
	Cumulative as of	\$193,036.81
	5/31/2015	
ITEM		AMOUNT
Legal Expenses		\$150,000
Total		\$150,000



FISCAL YEAR 2015/2016		0
CODE 840	CLASSIFICATION:	Accounting
	2014/2015 Budget	\$35,750
	Cumulative as of	\$18,982.82
	5/31/2015	
ITEM		AMOUNT
Deborah Russell Accountant	\$70 X 300 HOURS	\$21,000
2014/2015 Year End Audit		\$13,000
(\$1,750)	TOTAL	\$34,000

FISCAL YEAR 2015/2016		0
CODE 850	CLASSIFICATION:	Insurance
	2014/2015 Budget	\$30,000
	Cumulative as of	\$29,917.36
	5/31/2015	
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



FISCAL YEAR 2015/2016		0
CODE 860	CLASSIFICATION: Election	
	2014/2015 Budget	\$10,000
	Cumulative as of	\$8,608.25
	5/31/2015	
ITEM		AMOUNT
Directors (3), etc.		\$0
(\$10,000)	TOTAL	\$0

FISCAL YEAR 2015/2016		0
CODE 865	CLASSIFICATION:	Police Bldg Lease
	2014/2015 Budget	\$1
	Cumulative as of	\$0.00
	5/31/2015	
ITEM		AMOUNT
Lease		\$1
Per new agreement with KFPD		
\$0	Total	\$1

FISCAL YEAR 2015/2016	0	
Code 870	CLASSIFICATION:	County Expenditures
	2014/2015 Budget	\$22,300
	Cumulative as of	\$22,184.11
	5/31/2015	
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 2015/2016	0		
		Franchise Fees	
CODE 890	CLASSIFICATION:	Waste/Recycle Expenses	
	2014/2015 Budget	\$118,600	
	Cumulative as of	\$37,861.28	
	5/31/2015		
ITEM		AMOUNT	
Garbage Related Expenses	Public Education, etc.	\$1,000	
Public Garbage Pick-Up	\$300 x 2	\$600	
Legal Fees - Other		\$23,400	
(\$93,600)	TOTAL	\$25,000	

FISCAL YEAR 2015/2016	0	
CODE 898	CLASSIFICATION:	Miscellaneous Expenses - Board
	2014/2015 Budget	\$12,300
	Cumulative as of 5/31/2015	\$7,325.97
ITEM		AMOUNT
LAFCO		\$1,200
Service Pins/Charms		\$0
Seminars/Directors		\$4,000
CSDA/CCSDA Membership		\$4,600
Miscellaneous		\$1,000
Annual Conference		\$4,000
Governance Days		\$500
\$3,000	TOTAL	\$15,300



	0	
CODE 962	CLASSIFICATION:	Patrol Cars
Former 506		
	2014/2015 Budget	\$30,000
	Cumulative as of	\$29,308.28
PATROL CAR PURCHASE/OUTFITTING	5/31/2015	
Replacement of Ford Crown Victoria Patrol Vehicle		\$30,000
\$0	TOTAL	\$30,000

FISCAL YEAR 2015/2016		0	
CODE 963	CLASSIFICATION:	Patrol Car Accessories	
	2014/2015 Budget	\$16,000	
	Cumulative as of	\$17,036.13	
	5/31/2015		
ITEM		AMOUNT	
Police Vehicle Emergency Equipment		\$18,000	
\$2,000	TOTAL	\$18,000	





FISCAL YEAR 2015/2016	0	
CODE 967	CLASSIFICATION:	Station Equipment
Former 504	2014/2015 Budget	\$0
	Cumulative as of	\$0.00
	5/31/2015	
ITEM		AMOUNT
New Phone System		\$17,000.00
\$17,000	TOTAL	\$17,000







FISCAL YEAR 2015/2016		0	
CODE 972	CLASSIFICATION:	Park Bldgs. Improvements	
	2014/2015 Budget		\$0
	Cumulative as of		\$0.00
	5/31/2015		
ITEM			AMOUNT
	\$0	TOTAL	\$0



FISCAL YEAR 2015/2016	0	
CODE 974	CLASSIFICATION Other Park Improvements	
	2014/2015 Budget	\$0
	Cumulative as of	\$0.00
	5/31/2015	
ITEM		
\$0	Total	\$0



FISCAL YEAR 2015/2016	0	
CODE 978	CLASSIFICATION:	Park/Rec. Furniture & Equipment
Former 609		
	2014/2015 Budget	\$0
	Cumulative as of	\$0.00
	5/31/2015	
ITEM		AMOUNT
\$0	TOTAL	\$0