

A G E N D A

A Meeting of the Finance Committee of the Kensington Police Protection and Community Services District will be held **Wednesday, October 25, 2017, at 7:00 P.M.**, at the Kensington Community Center, 59 Arlington Avenue, Kensington, California.

Notes:

- All proceedings of the Meeting will be audiotaped.
 - Kensington Community Center has WiFi. The password is KensingtonCC.
 - Those with hearing difficulties can contact the Committee Chair for access to assisted listening devices.
- 1. Call to Order/Roll Call 7 P.M.**
 - 2. Public Comments**
 - 3. Committee Chair and Member Comments**
 - 4. Questions on September 2017 Budget Performance. Pages 3-5.**
 - 5. Request from Kensington Green Group regarding renewable energy. Page 8.**
 - 6. Discussion of "Draft – Opinion of Probable Costs" from Glass Associates, Inc., Page 9-10.**
 - 7. Update from Rob Firmin regarding the development of his financial model and future projections for the District.**
 - 8. Discussion of the June 2017 Budget Performance. Page 11-13.**

Note: The next meeting will be Wednesday, November 29, 2017, 7 pm at the Community Center.

ADJOURNMENT

General Information - Accessible Public Meetings

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

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

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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.

Unaudited Profit & Loss Budget Performance

September 2017

	Sep 17	Budget	Jul - Sep 17	YTD Budget	Annual Bu...
Ordinary Income/Expense					
Income					
400 · Police Activities Revenue					
401 · Levy Tax	0.00	0.00	1,581,774.74	1,740,000.00	1,740,000.00
402 · Special Tax-Police	0.00	0.00	0.00	680,000.00	680,000.00
403 · Misc Tax-Police	0.00	0.00	0.00	0.00	0.00
404 · Measure G Supplemental Tax Rev	0.00	0.00	0.00	0.00	547,995.00
409 · Asset seizure forfeit/WEST NET	0.00	0.00	0.00	0.00	0.00
410 · Police Fees/Service Charges	0.00	125.00	260.75	375.00	1,500.00
411 · Kensington Hilltop Srvc Reimb	0.00	0.00	0.00	0.00	20,051.00
412 · Special Assignment Revenue	0.00	0.00	0.00	0.00	0.00
413 · West County Crossing Guard Reim	0.00	0.00	0.00	0.00	11,623.00
414 · POST Reimbursement	0.00	0.00	0.00	0.00	0.00
415 · Grants-Police	0.00	0.00	0.00	0.00	0.00
416 · Interest-Police	0.00	0.00	0.00	0.00	2,500.00
418 · Misc Police Income	0.00	1,150.00	1,085.41	1,150.00	11,500.00
419 · Supplemental W/C Reimb (4850)	0.00	2,233.00	4,413.16	11,033.00	11,033.00
Total 400 · Police Activities Revenue	0.00	3,508.00	1,587,534.06	2,432,558.00	3,026,202.00
420 · Park/Rec Activities Revenue					
424 · Special Tax-L&L	0.00	0.00	0.00	0.00	37,503.00
427 · Community Center Revenue	0.00	2,000.00	2,475.00	6,500.00	28,000.00
437 · Contributions for Sound System	0.00	0.00	0.00	0.00	0.00
438 · Misc Park/Rec Rev	0.00	0.00	40.00	0.00	200.00
439 · Contributions for Community Ctr	0.00	350.00	262.00	350.00	3,500.00
Total 420 · Park/Rec Activities Revenue	0.00	2,350.00	2,777.00	6,850.00	69,203.00
440 · District Activities Revenue					
448a · Franchise Fees Gross	0.00	3,150.00	2,437.12	6,300.00	90,000.00
448b · less Franchise Fees Paid Out	0.00	-1,350.00	-1,044.48	-1,350.00	-38,570.00
456 · Interest-District	0.00	0.00	0.00	0.00	200.00
458 · Misc District Revenue	0.00	0.00	0.00	0.00	0.00
Total 440 · District Activities Revenue	0.00	1,800.00	1,392.64	4,950.00	51,630.00
Total Income	0.00	7,658.00	1,591,703.70	2,444,358.00	3,147,035.00
Expense					
500 · Police Sal & Ben					
502 · Salary - Officers	65,952.08	73,935.00	222,817.31	221,805.00	940,953.00
504 · Compensated Absences	0.00	0.00	30,211.82	4,500.00	9,200.00
506 · Overtime	11,705.87	6,250.00	37,677.36	18,750.00	75,000.00
508 · Salary - Non-Sworn	4,757.99	5,382.50	20,915.44	16,147.50	64,590.00
516 · Uniform Allowance	466.62	666.67	1,466.52	2,000.01	9,000.00
518 · Safety Equipment	582.05	208.33	1,582.05	624.99	2,500.00
521-A · Medical/Vision/Dental-Active	10,945.06	15,046.92	51,692.03	45,140.76	180,563.00
521-R · Medical/Vision/Dental-Retired	10,947.56	11,519.25	43,344.22	34,557.75	138,231.00
521-T · Medical/Vision/Dental-Trust	0.00	0.00	0.00	0.00	262,462.00
522 · Insurance - Police	565.00	578.33	1,294.00	1,734.99	6,940.00
523 · Social Security/Medicare	1,376.50	1,326.42	4,825.60	3,979.26	15,917.00
524 · Social Security - District	1,176.06	333.75	3,658.91	1,001.25	4,005.00
527 · PERS - District Portion	12,571.18	14,430.00	195,608.54	196,281.00	326,151.00
528 · PERS - Officers Portion	2,984.34	3,212.00	10,408.01	9,636.00	38,546.00
530 · Workers Comp	0.00	0.00	91,391.75	92,000.00	92,000.00
Total 500 · Police Sal & Ben	124,030.31	132,889.17	716,893.56	648,158.51	2,166,058.00
550 · Other Police Expenses					
552 · Expendable Police Supplies	0.00	183.33	0.00	549.99	2,200.00

Unaudited Profit & Loss Budget Performance

September 2017

	Sep 17	Budget	Jul - Sep 17	YTD Budget	Annual Bu...
553 · Range/Ammunition Supplies	0.00	458.33	0.00	1,374.99	5,500.00
560 · Crossing Guard	904.06	1,162.30	904.06	1,162.30	11,623.00
562 · Vehicle Operation	2,627.82	3,020.83	7,871.82	9,062.49	36,250.00
564 · Communications (RPD)	470.26	0.00	75,393.41	222,958.00	222,958.00
566 · Radio Maintenance	181.69	181.67	545.07	545.01	2,180.00
568 · Prisoner/Case Exp./Booking	29.90	741.67	362.79	2,225.01	8,900.00
570 · Training	1,182.00	833.33	2,217.00	2,499.99	10,000.00
572 · Recruiting	350.00	1,312.50	350.00	3,937.50	15,750.00
574 · Reserve Officers	0.00	806.25	349.49	2,418.75	9,675.00
576 · Misc. Dues, Meals & Travel	775.00	236.25	775.00	708.75	2,835.00
580 · Utilities - Police	222.01	1,600.00	1,468.44	2,000.00	11,040.00
581 · Bldg Repairs/Maint.	0.00	250.00	0.00	750.00	3,000.00
582 · Expendable Office Supplies	678.60	541.67	1,004.06	1,625.01	6,500.00
588 · Telephone(+Rich. Line)	445.64	425.00	987.01	1,275.00	5,100.00
590 · Housekeeping	509.13	333.33	1,290.12	999.99	4,000.00
592 · Publications	0.00	0.00	0.00	0.00	3,500.00
594 · Community Policing	3,040.70	800.00	3,758.90	2,700.00	9,000.00
595 · Legal/Consulting - Police	7,547.59	2,766.67	9,239.59	8,300.01	33,200.00
596 · WEST-NET/CAL I.D.	0.00	0.00	0.00	6,100.00	6,100.00
599 · Police Taxes Administration	0.00	875.00	871.43	1,750.00	3,500.00
Total 550 · Other Police Expenses	18,964.40	16,528.13	107,388.19	272,942.79	412,811.00
600 · Park/Rec Sal & Ben					
601 · Park & Rec Administrator	734.95	600.00	2,274.92	2,020.00	8,323.00
602 · Custodian	1,300.00	1,750.00	4,800.00	5,250.00	22,750.00
623 · Social Security/Medicare - Dist	0.00	53.08	0.00	159.24	637.00
Total 600 · Park/Rec Sal & Ben	2,034.95	2,403.08	7,074.92	7,429.24	31,710.00
635 · Park/Recreation Expenses					
640 · Community Center Expenses					
642 · Utilities-Community Center	377.59	553.00	1,068.26	1,659.00	6,636.00
643 · Janitorial Supplies	0.00	250.00	755.49	400.00	1,250.00
646 · Community Center Repairs	0.00	208.33	0.00	624.99	2,500.00
Total 640 · Community Center Expenses	377.59	1,011.33	1,823.75	2,683.99	10,386.00
660 · Annex Expenses					
662 · Utilities - Annex	0.00	0.00	0.00	0.00	0.00
666 · Annex Repairs	0.00	0.00	0.00	0.00	1,000.00
668 · Misc Annex Expenses	0.00	0.00	0.00	0.00	1,000.00
Total 660 · Annex Expenses	0.00	0.00	0.00	0.00	2,000.00
670 · Gardening Supplies	0.00	250.00	0.00	250.00	1,000.00
672 · Kensington Park O&M	6,511.81	20,000.00	14,471.72	32,500.00	69,300.00
674 · Park Construction Exp	0.00	0.00	0.00	0.00	5,000.00
678 · Misc Park/Rec Expense	0.00	0.00	0.00	0.00	1,370.82
Total 635 · Park/Recreation Expenses	6,889.40	21,261.33	16,295.47	35,433.99	89,056.82
800 · District Expenses					
808 · District Salaries	13,476.04	11,635.00	35,824.61	34,905.00	139,620.00
809 · District Payroll Taxes	0.00	890.08	0.00	2,670.24	10,681.00
810 · Computer Maintenance	1,089.00	2,207.33	13,337.00	6,621.99	26,488.00
820 · Cannon Copier Contract	191.66	420.42	1,113.92	1,261.26	5,045.00
830 · Legal (District/Personnel)	6,224.84	5,220.00	7,358.84	15,660.00	53,000.00
835 · Consulting	0.00	3,566.67	0.00	10,700.01	42,800.00
840 · Accounting	3,360.00	1,800.00	4,060.00	6,100.00	45,500.00
850 · Insurance	0.00	0.00	37,070.96	32,576.00	32,576.00
860 · Election	0.00	0.00	0.00	0.00	0.00

KPPCSD

Unaudited Profit & Loss Budget Performance

September 2017

	Sep 17	Budget	Jul - Sep 17	YTD Budget	Annual Bu...
865 · Police Bldg. Lease	2,955.67	2,955.67	8,867.01	8,867.01	35,468.00
870 · County Expenditures	0.00	0.00	117.06	0.00	21,800.00
890 · Waste/Recycle	0.00	0.00	0.00	0.00	0.00
898 · Misc. Expenses	953.10	1,687.50	4,720.09	5,062.50	20,250.00
899 · Depreciation Expense	0.00	0.00	0.00	0.00	0.00
Total 800 · District Expenses	28,250.31	30,382.67	112,469.49	124,424.01	433,228.00
950 · Capital Outlay					
961 · Police Bldg Improvements	0.00	0.00	0.00	0.00	0.00
962 · Patrol Cars	0.00	0.00	0.00	0.00	0.00
963 · Patrol Car Accessories	0.00	0.00	0.00	1,000.00	1,000.00
965 · Personal Police Equipment-Asset	0.00	3,287.75	0.00	3,287.75	13,546.64
966 · Police Traffic Equipment	0.00	0.00	100.16	0.00	8,810.16
967 · Station Equipment	0.00	0.00	0.00	0.00	6,005.00
968 · Office Furn/Eq	0.00	0.00	0.00	0.00	0.00
969 · Computer Equipment	0.00	0.00	0.00	1,500.00	3,000.00
972 · Park Buildings Improvement	0.00	15,000.00	4,670.00	30,000.00	307,230.00
974 · Other Park Improvements	0.00	0.00	0.00	0.00	4,500.00
978 · Pk/Rec Furn/Eq	182.75	1,000.00	548.25	1,000.00	1,000.00
Total 950 · Capital Outlay	182.75	19,287.75	5,318.41	36,787.75	345,091.80
Total Expense	180,352.12	222,752.13	965,440.04	1,125,176.29	3,477,955.62
Net Ordinary Income	-180,352.12	-215,094.13	626,263.66	1,319,181.71	-330,920.62
Other Income/Expense					
Other Expense					
700 · Bond Issue Expenses					
701 · Bond Proceeds	0.00	0.00	0.00	0.00	0.00
710 · Bond Admin.	0.00	0.00	2,500.55	0.00	0.00
715 · Bond Interest Income	0.00	0.00	0.00	0.00	0.00
720 · Bond Principal	0.00	0.00	140,484.95	0.00	0.00
730 · Bond Interest	0.00	0.00	12,490.36	0.00	0.00
Total 700 · Bond Issue Expenses	0.00	0.00	155,475.86	0.00	0.00
995 · Loss/(Gain) - Asset Disposition	0.00	0.00	0.00	0.00	0.00
Total Other Expense	0.00	0.00	155,475.86	0.00	0.00
Net Other Income	0.00	0.00	-155,475.86	0.00	0.00
Net Income	-180,352.12	-215,094.13	470,787.80	1,319,181.71	-330,920.62

Public Agency Required Employer Contributions

Employer contributions are determined by periodic actuarial valuations. These valuations are based on the benefit formulas the agency provides and the employee groups covered.

Find your agency's employer contribution requirements below or view the [List of Public Agency Required Employer Contributions \(PDF\)](#).

+ About Contributions

Figures are shown as of July 1 of each year. They may not reflect changes in plan benefits, changes to contracts, prepayments, or lump-sum payments.

Figures shown are the minimum required employer contributions before any cost sharing. The employee portion is in addition to the employer's cost.

The minimum required employer contribution includes the sum of two components:

1. **Normal Cost (NC) Rate**, which represents the annual cost of service accrual for the upcoming fiscal year, for active employees. Normal cost is shown as a percentage of payroll and paid as part of the payroll reporting process.
2. Annual payment on the **Unfunded Accrued Liability (UAL)** is the amortized dollar amount needed to fund past service credit earned (or accrued) for members who are currently receiving benefits, active members, and for members entitled to deferred benefits, as of the valuation date. The UAL is billed monthly.

Where NA is displayed under the UAL Payment column, the UAL may be included in the Rate column for that year. CalPERS began showing the UAL payment as a dollar amount for pooled plans in FY 2015-16 and for non-pooled plans in FY 2017-18.

More details about dollar billing can be found in [Circular Letter #200-042-16 \(PDF\)](#).

 Download

Show

10 ▾

entries

Search

CalPERS Employer ID	Employer Name					
<input type="text" value="Search CalPERS Employo"/>	<input type="text" value="Kensi"/>					
7381511111	Kensington Community Services District					
Employer Plan	FY 2018-19	UAL 2018-19	FY 2017-18	UAL 2017-18	FY 2016-17	UAL 2016-17
PEPRA Safety Police	12.141%	\$1,687	N/A	N/A	N/A	N/A
Safety	20.556%	\$202,139	19.723%	\$263,331	19.536%	\$229,208

Showing 1 to 1 of 1 entries (filtered from 1,499 total entries)

Previous Next



October 22, 2017

Dear President Sherris-Watt and Directors of the KPPCSD Board,

158 mayors across the USA have endorsed 100% Clean Energy and pledged to power their communities with 100% clean, renewable energy, with some adopting goals to transition to 100% renewable energy community-wide no later than 2035. [1]

We urge the KPPCSD Board to join these national climate leaders by enrolling the buildings under the Board's control in the 100% renewable electrical power from Marin Clean Energy (MCE) when it becomes available, presumably in early 2018. Referred to as Deep Green, MCE's 100% renewable electricity choice is a great way for Kensington home owners, businesses, and governmental entities to dramatically and easily reduce their carbon footprint. (PG&E's current electric power mix is 33% renewable.[2])

According to MCE, commercial customers opting up to MCE's Deep Green can expect an increase in their total electricity bill of between 4 - 7%.[3] (For residential customers, the likely increase is between 2.5 - 5%.[4]) Looking at current rates for the average residential customer, MCE's Deep Green electricity from 100% renewable sources is \$4.45 a month more than their Light Green electricity choice sourced from 55% renewable energy.[5] The PG&E offering is overall more expensive than MCE's Light Green, and is sourced from 33% renewable energy.[6]

We, the **Kensington Green** and its **Kensington Green Action Committee** urge you to consider adopting one or more of the following related resolutions:

Whereas, global climate warming is causing loss of life, property, real estate, and well-being worldwide, and

Whereas, there are remedies currently available to mitigate and reduce global climate warming, and

Whereas, clean, renewable energy is a leading remedy to reducing carbon in the atmosphere, and thus reduce global climate warming,

Be it resolved that

- 1-The **Kensington Police Protection and Community Service District Board** endorse 100% Clean Energy.
- 2-The **Kensington Police Protection and Community Service District Board** will buy MCE's deep green option of 100% renewable electricity for all KPPCSD property when it becomes available.

Signed,

Catherine de Neergaard
Shoshana Wechsler & Simone Biase

on behalf of **Kensington Green**

DRAFT - Opinion of Probable Costs

**Seismic Upgrades and Building Alterations
Kensington Community Center**

Kensington Police Protection & Community Services District

Item No.	Construction Task - Minimum Scope	Areas in Work Scope	
			R.O.M. Costs
		Building	4,440 GSF
		Exterior Vehicular Paving	4,600 SF
		Exterior Walks and Landings	3,300 SF
1	General Conditions (12.5%)		\$ 115,000
2	Site Work (including Demolition & Site Protection) • Vehicular Grading, Paving & Striping • Site Retaing Walls • Walkways and Landings • Revised Site Drainage • Landscape Restoration		\$ 175,000
3	Seismic Upgrades - Minimum Scope • SW Wall Bracing and Foundations • Roof Shear Plywood • Roof to Wall Connections • Miscellaneous Braces and Modifications • Restoration of Finishes		\$ 270,000
4	ADA Upgrades - Restrooms & DF • Plumbing Fixtures & Fittings, Sewer • Toilet Partition Modifications • Wall Revisions for Wheelchair Clearances • Door & Frame Revisions for Wheelchair Clearances • New ADA Drinking Fountains • Restoration of Finishes		\$ 37,500
5	ADA Upgrades - Kitchen • Selective Demolition • Plumbing Fixtures & Fitting • Cabinets & Counters • Appliances N.I.N - Re-use Existing • Door & Frame Revisions for Wheelchair Clearances • Replace Flooring • Restoration of Finishes		\$ 33,000
6	ADA Upgrades - Doors • Entry Door Auto-Openers • Miscellaneous Hardware		\$ 25,000
7	ADA Upgrades - Signage		\$ 12,000
8	Building Envelope Upgrades - T-24 Energy • Roof Insulation • Roof Replacement (Req'd by Seismic & Insulation)		\$ 79,000
9	Plumbing / HVAC Upgrades - T-24 Energy • Replace Heating Units (Min. Scope) * Gas Line Replacement • New Water Heater • Roof Ventilator		\$ 99,500
10	Electrical Work • Power Upgrades and Distribution • Interior Lighting & Controls • Exterior Lighting & Controls		\$ 144,500
11	Finishes (Misc. Patch, Repair & Paint) • Walls, Floors & Baseboards • General Painting		\$ 45,000
Subtotal, Division 1-28			\$ 1,035,500
Contractor's Profit (7.5%)			\$ 77,500
Total, Minimum Scope Budget:			\$ 1,113,000

DRAFT - Opinion of Probable Costs

Date:
10/18/17

**Seismic Upgrades and Building Alterations
Kensington Community Center**

Page 1 of 2

Kensington Police Protection & Community Services District

Item No.	Construction Options	R.O.M. Costs	Recommended Options
General Conditions - Included in Budgets Below Contractor's Profit: Included in Budgets Below			
A	SW Window Wall & Canopy		
	• Substitute New Steel Frame for Wall Bracing	\$ (15,000)	
	• Revised Clerestory Windows	\$ 12,500	
	• Canopy / Cover & Foundations	\$ 34,000	
	• Window Wall - Fixed Windows	\$ 27,500	
	<i>Total:</i>	\$ 59,000	○
	<i>Additional Window Wall Options</i>		
	• French Doors & Fixed Windows	Add to A Total \$ 8,500	○
	• NanaWall-type Openings	Add to A Total \$ 19,000	
B	Mechanical System Upgrades	Add to #9 Above \$ 78,500	
	• Replace Existing Heating Units with 2 Furnaces		
	• Ducted Forced Air Heating Distribution		
	• Restoration of Finishes		
C	Fireplace	\$ 9,500	
	• Fireplace Insert (T-24 Energy Compliant)		
	• Extend Gas Line		
D	Storage - Northwest Wall	\$ 39,000	○
	• Including Recessed Projection Screen		
E	AV & Sound System	\$ 12,500	○
	• Incorporate Existing Sound System in Stor. Wall		
	• New Projection System		
F	Screen Wall Divider	\$ 14,500	○
	• Fixed Unit, Approx 24 LF		
G	Cabinet - East Wall	\$ 5,000	
H	Bulletin Board - East Wall	\$ 1,800	○

Note: This Opinion of Probable Costs represents the Consultant Team's assessment of reasonable cost expectations for the project. This Opinion of Probable Costs is not based on a detailed project cost estimate.

Unaudited Profit & Loss Budget Performance

June 2017

	Jun 17	Budget	Jul '16 - Jun 17	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
400 · Police Activities Revenue					
401 · Levy Tax	7,208.29	0.00	1,685,128.58	1,653,000.00	1,653,000.00
402 · Special Tax-Police	0.00	0.00	681,630.00	680,000.00	680,000.00
403 · Misc Tax-Police	70.88	0.00	70.88	0.00	0.00
404 · Measure G Supplemental Tax Rev	0.00	0.00	527,989.12	529,601.28	529,601.28
409 · Asset seizure forfeit/WEST NET	0.00	0.00	143,777.00	0.00	0.00
410 · Police Fees/Service Charges	211.75	125.00	3,368.90	1,500.00	1,500.00
411 · Kensington Hilltop Srvc Reimb	4,867.00	0.00	19,468.00	19,467.00	19,467.00
412 · Special Assignment Revenue	0.00	0.00	0.00	0.00	0.00
413 · West County Crossing Guard Reimb	0.00	3,717.00	7,434.00	11,151.00	11,151.00
414 · POST Reimbursement	0.00	0.00	1,053.59	0.00	0.00
415 · Grants-Police	0.00	0.00	119,534.65	0.00	0.00
416 · Interest-Police	2,200.57	375.00	7,633.29	1,500.00	1,500.00
418 · Misc Police Income	5,198.24	1,083.34	15,062.20	13,000.00	13,000.00
419 · Supplemental W/C Reimb (4850)	9,772.00	0.00	91,888.30	0.00	0.00
Total 400 · Police Activities Revenue	29,528.73	5,300.34	3,304,038.51	2,909,219.28	2,909,219.28
420 · Park/Rec Activities Revenue					
424 · Special Tax-L&L	0.00	0.00	36,220.00	35,000.00	35,000.00
427 · Community Center Revenue	9,553.85	2,700.00	31,393.20	33,000.00	33,000.00
437 · Contributions for Sound System	0.00	0.00	11,000.00	8,000.00	8,000.00
438 · Misc Park/Rec Rev	0.00	50.00	122.00	200.00	200.00
439 · Contributions for Community Ctr	0.00	0.00	0.00	0.00	0.00
Total 420 · Park/Rec Activities Revenue	9,553.85	2,750.00	78,735.20	76,200.00	76,200.00
440 · District Activities Revenue					
448a · Franchise Fees Gross	25,991.90	5,600.00	93,551.41	65,000.00	65,000.00
448b · less Franchise Fees Paid Out	-11,139.39	0.00	-37,732.24	0.00	0.00
456 · Interest-District	210.13	0.00	579.78	0.00	0.00
458 · Misc District Revenue	0.00	0.00	0.00	0.00	0.00
Total 440 · District Activities Revenue	15,062.64	5,600.00	56,398.95	65,000.00	65,000.00
Total Income	54,145.22	13,650.34	3,439,172.66	3,050,419.28	3,050,419.28
Expense					
500 · Police Sal & Ben					
502 · Salary - Officers	74,018.95	84,606.16	925,016.28	1,015,274.00	1,015,274.00
504 · Compensated Absences	0.00	766.66	17,507.63	9,200.00	9,200.00
506 · Overtime	5,213.14	6,250.00	88,012.70	75,000.00	75,000.00
508 · Salary - Non-Sworn	8,621.80	8,389.75	110,411.49	100,677.00	100,677.00
516 · Uniform Allowance	533.28	750.00	6,812.40	9,000.00	9,000.00
518 · Safety Equipment	0.00	187.50	187.34	2,250.00	2,250.00
521-A · Medical/Vision/Dental-Active	-14,969.91	15,174.50	160,483.77	182,094.00	182,094.00
521-R · Medical/Vision/Dental-Retired	-7,570.73	13,356.50	145,274.48	160,278.00	160,278.00
521-T · Medical/Vision/Dental-Trust	0.00	64,226.00	95,868.00	64,226.00	64,226.00
522 · Insurance - Police	728.50	578.34	4,247.50	6,940.00	6,940.00
523 · Social Security/Medicare	1,188.52	1,458.91	14,522.79	17,507.00	17,507.00
524 · Social Security - District	880.51	520.16	7,655.39	6,242.00	6,242.00
527 · PERS - District Portion	13,993.04	16,209.46	488,860.53	509,304.00	509,304.00
528 · PERS - Officers Portion	3,375.24	4,986.34	52,772.71	59,836.00	59,836.00
530 · Workers Comp	0.00	0.00	66,467.05	67,000.00	67,000.00
Total 500 · Police Sal & Ben	86,012.34	217,460.28	2,186,780.06	2,284,828.00	2,284,828.00
550 · Other Police Expenses					
552 · Expendable Police Supplies	14.06	141.66	3,333.94	1,700.00	1,700.00
553 · Range/Ammunition Supplies	5,645.75	416.66	6,020.75	5,000.00	5,000.00
560 · Crossing Guard	1,424.85	1,200.00	11,089.05	11,150.00	11,150.00
562 · Vehicle Operation	2,272.03	3,125.00	25,484.75	37,500.00	37,500.00
564 · Communications (RPD)	24,347.65	13,035.00	122,587.31	156,420.00	156,420.00
566 · Radio Maintenance	181.69	190.09	1,816.90	2,281.00	2,281.00
568 · Prisoner/Case Exp./Booking	3,052.58	741.66	10,248.78	8,900.00	8,900.00
570 · Training	1,243.31	833.34	3,793.95	10,000.00	10,000.00
572 · Recruiting	0.00	1,291.66	3,285.27	15,500.00	15,500.00

KPPCSD
Unaudited Profit & Loss Budget Performance

Accrual Basis

June 2017

	Jun 17	Budget	Jul '16 - Jun 17	YTD Budget	Annual Budget
574 · Reserve Officers	1,250.00	337.50	3,580.00	4,050.00	4,050.00
576 · Misc. Dues, Meals & Travel	331.00	252.91	1,687.00	3,035.00	3,035.00
580 · Utilities - Police	2,162.58	833.34	13,164.19	10,000.00	10,000.00
581 · Bldg Repairs/Maint.	168.35	416.66	658.40	5,000.00	5,000.00
582 · Expendable Office Supplies	396.38	625.00	5,588.34	7,500.00	7,500.00
588 · Telephone(+Rich. Line)	734.62	623.00	4,903.66	7,476.00	7,476.00
590 · Housekeeping	439.25	333.34	4,556.63	4,000.00	4,000.00
592 · Publications	0.00	250.00	2,923.16	3,000.00	3,000.00
594 · Community Policing	961.40	1,166.66	7,019.79	14,000.00	14,000.00
595 · Legal/Consulting - Police	0.00	0.00	0.00	0.00	0.00
596 · WEST-NET/CAL I.D.	0.00	0.00	6,101.00	6,100.00	6,100.00
599 · Police Taxes Administration	0.00	0.00	3,462.84	3,500.00	3,500.00
Total 550 · Other Police Expenses	44,625.50	25,813.48	241,305.71	316,112.00	316,112.00
600 · Park/Rec Sal & Ben					
601 · Park & Rec Administrator	552.41	670.16	8,439.67	8,042.00	8,042.00
602 · Custodian	1,750.00	1,850.00	21,000.00	22,750.00	22,750.00
623 · Social Security/Medicare - Dist	69.61	51.25	618.51	615.00	615.00
Total 600 · Park/Rec Sal & Ben	2,372.02	2,571.41	30,058.18	31,407.00	31,407.00
635 · Park/Recreation Expenses					
640 · Community Center Expenses					
642 · Utilities-Community Center	1,221.75	468.00	6,680.17	5,616.00	5,616.00
643 · Janitorial Supplies	0.00	125.00	676.43	1,500.00	1,500.00
646 · Community Center Repairs	42.91	458.34	5,611.11	5,500.00	5,500.00
Total 640 · Community Center Expenses	1,264.66	1,051.34	12,967.71	12,616.00	12,616.00
660 · Annex Expenses					
662 · Utilities - Annex	0.00	83.34	0.00	1,000.00	1,000.00
666 · Annex Repairs	0.00	83.34	0.00	1,000.00	1,000.00
668 · Misc Annex Expenses	0.00	83.34	0.00	1,000.00	1,000.00
Total 660 · Annex Expenses	0.00	250.02	0.00	3,000.00	3,000.00
670 · Gardening Supplies	0.00	0.00	0.00	0.00	0.00
672 · Kensington Park O&M	4,785.22	5,775.00	75,027.68	69,300.00	69,300.00
674 · Park Construction Exp	0.00	0.00	0.00	5,000.00	5,000.00
678 · Misc Park/Rec Expense	0.00	0.00	1,370.82	1,000.00	1,000.00
Total 635 · Park/Recreation Expenses	6,049.88	7,076.36	89,366.21	90,916.00	90,916.00
800 · District Expenses					
808 · District Salaries	0.00	0.00	0.00	0.00	0.00
809 · District Payroll Taxes	0.00	0.00	0.00	0.00	0.00
810 · Computer Maintenance	3,335.54	2,093.16	26,105.08	25,118.00	25,118.00
820 · Cannon Copier Contract	459.77	475.00	4,864.81	5,700.00	5,700.00
830 · Legal (District/Personnel)	50,108.10	8,230.00	227,418.74	99,530.00	99,530.00
835 · Consulting	10,461.50	3,500.00	46,647.84	46,500.00	46,500.00
840 · Accounting	3,345.00	2,000.00	50,747.99	45,500.00	45,500.00
850 · Insurance	0.00	0.00	27,607.07	30,000.00	30,000.00
860 · Election	0.00	0.00	3,561.61	4,500.00	4,500.00
865 · Police Bldg. Lease	0.00	0.00	1.00	1.00	1.00
870 · County Expenditures	39.00	0.00	21,396.00	22,300.00	22,300.00
890 · Waste/Recycle	0.00	1,666.66	0.00	20,000.00	20,000.00
898 · Misc. Expenses	872.57	1,433.34	15,819.33	17,200.00	17,200.00
899 · Depreciation Expense	0.00	0.00	0.00	0.00	0.00
Total 800 · District Expenses	68,621.48	19,398.16	424,169.47	316,349.00	316,349.00
950 · Capital Outlay					
961 · Police Bldg Improvements	0.00	0.00	0.00	0.00	0.00
962 · Patrol Cars	0.00	0.00	0.00	0.00	0.00
963 · Patrol Car Accessories	0.00	0.00	0.00	0.00	0.00
965 · Personal Police Equipment-Asset	0.00	0.00	13,546.64	0.00	0.00
966 · Police Traffic Equipment	0.00	0.00	8,810.16	6,600.00	6,600.00
967 · Station Equipment	0.00	0.00	6,005.00	6,100.00	6,100.00
968 · Office Furn/Eq	0.00	0.00	0.00	0.00	0.00

KPPCSD
Unaudited Profit & Loss Budget Performance

June 2017

	Jun 17	Budget	Jul '16 - Jun 17	YTD Budget	Annual Budget
969 · Computer Equipment	0.00	0.00	2,170.48	1,500.00	1,500.00
972 · Park Buildings Improvement	10,100.00	0.00	10,100.00	100,000.00	100,000.00
974 · Other Park Improvements	0.00	0.00	0.00	7,500.00	7,500.00
978 · Pk/Rec Furn/Eq	182.75	0.00	35,180.44	21,000.00	21,000.00
Total 950 · Capital Outlay	10,282.75	0.00	75,812.72	142,700.00	142,700.00
997 · Payroll Expenses	5,937.50		5,937.50		
Total Expense	223,901.47	272,319.69	3,053,429.85	3,182,312.00	3,182,312.00
Net Ordinary Income	-169,756.25	-258,669.35	385,742.81	-131,892.72	-131,892.72
Other Income/Expense					
Other Expense					
700 · Bond Issue Expenses					
701 · Bond Proceeds	0.00	0.00	-179,304.50	0.00	0.00
710 · Bond Admin.	1.00	0.00	12,139.63	0.00	0.00
715 · Bond Interest Income	-215.21	0.00	-695.15	0.00	0.00
720 · Bond Principal	0.00	0.00	133,201.28	0.00	0.00
730 · Bond Interest	0.00	0.00	27,811.25	0.00	0.00
Total 700 · Bond Issue Expenses	-214.21	0.00	-6,847.49	0.00	0.00
995 · Loss/(Gain) - Asset Disposition	0.00	0.00	808.84	0.00	0.00
Total Other Expense	-214.21	0.00	-6,038.65	0.00	0.00
Net Other Income	214.21	0.00	6,038.65	0.00	0.00
Net Income	-169,542.04	-258,669.35	391,781.46	-131,892.72	-131,892.72

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