

# KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

## AGENDA

A Regular Meeting of the Board of Directors of the Kensington Police Protection and Community Services District will be held Thursday, December 9, 2010, at 7:00 P.M., at the Community Center, 59 Arlington Avenue, Kensington, California.

Note: All proceedings of this meeting will be tape recorded.

### SPECIAL PRESENTATION

1. Board President Chuck Toombs will present outgoing Directors Pat McLaughlin, Bill Wright, and John Stein with awards acknowledging their public service to the community of Kensington.
2. General Manager/ Chief of Police Greg Harman will administer the Oath of Office to newly elected Directors Linda Lipscomb, Mari Metcalf, and Tony Lloyd.

Roll Call

Public Comments

Board Member/ Staff Comments

### APPROVAL OF CONSENT CALENDAR

- a) Minutes of the Regular Meeting November 11, 2010, Page 2
- b) Profit & Loss Budget Performance for November 2010, Page 17
- c) Variance Report November 2010, Page 26
- d) Board Member Reports-None
- e) Correspondence- None
- f) Police Department Update, Page 27
- g) Monthly Calendar, Page 36
- h) Recreation Report – Not available at this time: Copies available at the meeting
- i) General Manager Update, Page 38

### DISTRICT – OLD BUSINESS

1. Steven Chang, of Lamorena & Chang, will present to the Board for possible acceptance the Fiscal Year 2008/2009 Kensington Police Protection & Community Services District Financial Audit. Board Action. Page 41

### DISTRICT - NEW BUSINESS

1. Nominations for and the election of Board officers for Calendar Year 2011. Board Action.
2. The Board President will ask for Board Member requests for assignments for Calendar Year 2011. Board Action.
3. Georg Krammer of Koff & Associates will present to the Board and public the Kensington Police Officers Salary Survey Report, Page 81.
4. General Manager/ Chief of Police Greg Harman will request that the Board approve a motor unit for use by the Traffic Officer to increase the effectiveness of traffic enforcement in the District, Board Action.

### 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 10 DAYS BEFORE THE MEETING. REQUESTS SHOULD BE SENT TO:

District Secretary Steven Y. Smith, Kensington Police Protection & Community Services District, 217 Arlington Ave, Kensington, CA 94707

POSTED: Public Safety Building-Colusa Food-Library-Arlington Kiosk- and at [www.kensingtoncalifornia.org](http://www.kensingtoncalifornia.org)

Complete agenda packets are available at the Public Safety Building and the Library.

## BOARD MEETING MINUTES NOVEMBER 11, 2010

### ATTENDEES

#### Elected Members

Charles Toombs, President  
John Stein, Vice President  
Cathie Kosel, Director  
Patricia M. McLaughlin, Director  
Bill Wright, Director

#### Guests

Lynn Wolter  
Joan Gallegos  
Paul Dorroh  
Linda Lipscomb  
Tony Lloyd  
Mari Metcalf  
Maria Adriaans  
Nicole Kaiser

### **ANNOUNCEMENTS:**

Sgt. Hull swore-in three new Reserve Officers:

Christopher Turner K45  
Christopher Armanino K46  
Theodore Foley K47

Officer Manny Ramos received a commendation from Chief Harman because a parent of a Kensington Hilltop School student praised Officer Ramos for finding and caring for her lost daughter.

Detective Keith Barrow received a commendation from Chief Harman for his participation in locating and arresting an outstanding bank robber in the City of San Pablo.

### **PUBLIC COMMENTS:**

Maria Adriaans requested that the traffic situation on Franciscan Way be placed on the next Agenda for discussion. Maria advised she confirmed with Jerry Fahey from Contra Costa County Public Works that the speed limit on Franciscan Way is 25MPH. Maria advised that Franciscan Way is not safe for residents and pedestrian traffic, i.e. people walking dogs....

Director Kosel suggested for speed bumps to be researched.

President Toombs advised Maria the board will look into her concerns and try to find reasonable accommodations. President Toombs advised he is a "firm believer in enforcement" and a "zero tolerance policy."

President Toombs advised he was asked by Maria what percentage of the ticket revenue came back to Kensington. He explained it is a tiered system where Contra Costa County

gets the “first round,” the State gets the second, the Courts get the third, and the ticket processors get the fourth. Out of a \$300.00 ticket, the District might get \$50.00.

Maria referred to the 73 tickets that was reported in the September Police Department Update, times \$50.00 per ticket could be used to pay for “the trailer.”

Sgt. Hull clarified that “the trailer” referred to a radar trailer. Maria affirmed it meant radar trailer citing it was impossible to get through the police department so she had to get it from the County.

President Toombs articulated the correction that 53 citations were written and not 73 as was discussed. Maria acknowledged the difficulties of working radar on Franciscan Way because there are no parking spots where a patrol officer can sit undetected.

Joan Gallegos expressed concern about the traffic on Franciscan Way citing she too has witnessed traffic speeding “almost everyday.” Gallegos suggested that it would be nice if a walk way or sidewalk could be put in.

Gallegos inquired about the origin of broken glass that was sprayed across Arlington Ave. this afternoon in the south bound lane.

Edwin Flynn from Arlington Court expressed concern over a traffic situation at Norwood Avenue and Arlington Court. Flynn advised he had been working with Chief Harman for past several months and he has contacted the County Traffic Division. Chief Harman advised the Flynn to pursue the assistance of the KPPCSD Board.

President Toombs advised it may not make it onto the December Agenda but at the latest it will be placed on the January Agenda.

An unknown resident presented a petition to President Toombs citing it had been signed by his neighbors and Chief Harman had previously received a copy. The resident advised he has been working with Chief Harman, whom he describes as “terrific,” to resolve his traffic concerns. The resident stated he remains hopeful but he hasn’t seen any action from the County. The resident advised after listening to Maria’s traffic concerns “we shouldn’t expect anything...” Maria interrupted stating that things had happened but it was in 2008.

The resident expressed concern that the intersection is only controlled in one direction of travel, east bound, on Arlington Ct. with a stop sign. The other three directions of travel for traffic have no controls. The resident advised this intersection is confusing and suggested the “professionals at the county” look at it and make some suggestions.

President Toombs found the resident’s request to be reasonable and advised the Board would do its best to see something is done.

Linda Lipscomb made a comment that the 2009 FBI crime statistics showed that Kensington had three violent crimes in 2009. Lipscomb suggested others look at the FBI statistics then complemented KPD citing what a “stunning performance that is.” Lipscomb offered if anyone wanted to discuss this with her to contact her at [Lindalipscomb@hotmail.com](mailto:Lindalipscomb@hotmail.com). Lipscomb commented on the “high quality of life” in Kensington and complimented Chief Harman on the job he has done.

Nicole Kaiser expressed her concern about two issues.

1) A hazardous condition on District property at the corner of the fire access road that terminates approximately 60 feet south of the parking spaces to the Community Center. Kaiser explained “someone” took a “really bad header” meaning fell down and hit their head on the ground, on election night. Kaiser suggested caution tape be put up tonight if possible. The victim was leaving the Community Center after attempting to vote unsuccessfully because the voting polls had closed.

2) Kaiser expressed concern as a former Elections Clerk that a currently serving KPPCSD Board member, Cathie Kosel, was serving as an Elections Clerk in an election cycle that KPPCSD Board positions were up for election. Kaiser expressed concern if this was allowed. Kaiser advised her “experience as a candidate “on election day was very negatively impacted by Cathie Kosel’s coming out from her position as an Elections Clerk and very aggressively stating I couldn’t be there with my election signs.”

Kaiser accused Director Kosel of posting a sign that was supposed to be inside the “election room” that says “no electioneering” on the District letter board located at Arlington Avenue and Kensington Park Road which is further than 100 feet from where the elections were held.

Kaiser cited a rule stating “no electioneering within 100 feet of the room in which elections are held...” Kaiser advised she felt she was doing her duty. Kaiser felt “this was not respected and she felt “very intimidated.” Kaiser advised that an unnamed candidate told her “she didn’t dare come on the property past that letter board sign because she felt it wasn’t clear...”

## **BOARD COMMENT**

Director Kosel responded “regards that previous comments” made by Kaiser were “somewhat fictional.” Kaiser added “I would like to hear an explanation of why it is fictional mam.”

President Toombs suggested that discussion could take place at “another forum.” Kaiser responded if “I am going to be accused of lying in public I would like that explained.” Director Kosel responded “I am not going to explain...”

President Toombs acknowledged both parties had valid concerns but was unsure how to proceed to “rectify “their concerns in the allotted time for the Board meeting. President

Toombs again explained there were other forums such as the County Elections Clerk as one forum to decide the “appropriateness of whatever happened.” Kaiser responded she thought it was appropriate to give Director Kosel an opportunity to explain herself before she files a complaint. President Toombs advised he didn’t think Kaiser was going to “get that answer tonight.” Director Kosel agreed stating “no, she is not.”

President Toombs reminded both parties that there were other remedies and other forums to “look into this so both of you can work through it.”

Director Bill Wright had no comments.

President Toombs had no comments.

Director McLaughlin was disappointed that the three new Reserve Officers had left the building because she wanted to welcome them to the District.

Vice President Stein had no comments.

#### **STAFF COMMENTS**

Sgt. Hull had no comments.

The Board entered into closed session at 6:35 PM to discuss the following: Pursuant to California Government Code Section 54957.6

Conference with Labor Negotiators  
Agency Designated Representatives: Chuck Toombs and Bill Wright  
Employee Organization: Kensington Police Officers Association

Board returned to open session at 7:05 PM

President Toombs reported that the Board is taking no action on the discussions with the KPOA.

#### **CONSENT CALENDAR**

President Toombs requested that items C and G be pulled due to typographical or clerical errors.

Item C) Profit and Loss Budget Performance for October 2010  
Item G) Police Department Update

Director McLaughlin requested that item C be pulled also.

President Toombs noticed the Unaudited Profit & Loss Budget Performance on page 11 was through October 2010. He requested a more current copy of this statement through November. It was brought to President Toombs attention that we were not half way

through November, so clarification was made as to the possibility to have the statement reflect through the first part of November.

Director Wright advised that was not possible because the accounting is not processed in time to have that done.

President Toombs wanted to know if line item 427 that shows \$20,000.00 as the Community Center Revenue was “optimistic.”

Director Wright advised he could not recollect how that number, \$20,000.00, was derived but he suspected it was based on historical records.

President Toombs inquired about line item 435, Grants-Park/Recreation. He noticed the year-to-date budget was \$34,000.00 and the annual budget is \$102,000.00. President Toombs wanted to know if this was Measure WW money.

Director Wright answered that he didn't “believe so.” Director McLaughlin advised she believed it was WW grant money. Director Kosel agreed that it was WW money.

Director McLaughlin commented on item C. Director McLaughlin “specifically asked to work with Debbie” to have a separate sheet showing the status of the COPS money and how it was being spent. She wants a separate sub-report to the Profit & Loss Budget Performance sheet and wanted to see how salaries are impacting the COPS fund. Director McLaughlin advised this sub-report was not included in this packet.

Director Toombs discussed the Police Department Update page 19. President Toombs pointed out of the 53 tickets that were written in the month of September, 11 were on Franciscan Way, 10 on Arlington Avenue at Rincon Road, and 10 in the 200 to 400 block of Arlington Avenue.

## **PUBLIC COMMENT**

Nicole Kaiser requested correction on page 9, that she did not use the word “shams” citing she said “trolls.”

Kaiser referred to page 8, where she did not agree that she asked the Board to hire a consultant but rather expressed her “disbelief that we would want to hire a consultant to see if we could pay more for our trash.” Kaiser advised she believe she said “are we seriously going to consider hiring, paying a consultant to find out if we are paying too little for our trash.”

President Toombs advised this item is just for the Board to discuss but if there are misstatements then the Board is willing to listen to anybody's corrections.

Director McLaughlin motioned to approve the consent calendar as corrected and Vice President Stein seconded the motion. **Motion carried with 5 ayes, 0 opposed**

DISTRICT - OLD BUSINESS

**Item 1) General Manager Greg Harman will provide the Board an update to the Kensington Park Restroom project.**

President Toombs advised of “a set” of public documents that came back from HansonBridget for “Andrew and Jack Griffith” to review. Andrew and Jack re-edited the “scope of work” again so it has to go back to legal counsel to ensure the edits do not affect the general body of the public bid document. Because it is a public works project the Board has to let the public bid.....to a certain agreed upon format. The lawyers and the project team are working together to decide what the scope of work will be.

**BOARD COMMENTS – NONE**

**PUBLIC COMMENTS – NONE**

**Item 2) Steven Chang, of Lamorena & Chang, will present to the Board for possible approval the fiscal Year 2008/2009 Kensington Police Protection & Community Services District Financial Audit.**

President Toombs called for Steven Chang but did not receive a response. It was concluded that no one from Lamorena & Chang was present to the give a presentation of the Districts final audit report. President Toombs advised a copy was provided in the Agenda materials but no one was present to explain it to the Board.

Director McLaughlin advised this was requested last month. President Toombs responded the audit wasn’t approved last month because Vice President Stein pointed out it is appropriate for the people to do the audit to make a presentation to the Board.

Director Kosel motioned to table this item until the next meeting. Vice President Stein seconded the motion. **Motion was carried with 5 ayes, 0 opposed.**

**BOARD COMMENTS**

Vice President Stein added a point of fact, the Board doesn’t approve an audit it can only accept one.

**PUBLIC COMMENTS**

Nicole Kaiser wanted to know who contacted Lamorena & Chang to have them attend this meeting and was there confirmation that they committed someone to attend. President Toombs responded “we will find out.”

President Toombs advised he would also find out when someone from Lamorena & Chang can be available to present the audit for “acceptance.”

#### DISTRICT NEW BUSINESS

**Item 3) General Manager Greg Harman will update the Board on Bay View’s request for a one time surcharge to cover costs for extraordinary events that occurred this year and have affected their profit margin.**

President Toombs reported after speaking with General Manager Harman earlier today, in August, Bay View requested the KPPCSD Board grant them a one time increase for 2010. Legal counsel for Bay View has advised that they are going to table their request and come back in the beginning of 2011 with a formal request for a rate review and rate increase. No materials were provided to the Board from Bay View for review.

Director Kosel had previously requested of President Toombs to ask Bay View to include in their rate review an explanation about how the rates in Kensington per can compare to other communities around us. President Toombs has directed General Manager Harman to ask if this request can be made part of the rate review.

President Toombs explained when a formal request is made the Board has to respond with enough authority to know what we are talking about as far as the wisdom of granting them their request concerning the rate increase. The Board may have to hire the consultant who did the last rate review for the Board 18 months ago to come back and conduct another rate review concerning the requested increase from Bay View.

President Toombs apologized for “making money for consultants” citing the Board doesn’t have much choice.

#### BOARD COMMENTS

Director McLaughlin advised she thinks the last rate review included “comparative figures.” Director Kosel confirmed with Director McLaughlin that the comparative study existed. Director McLaughlin based on her recollection the comparative study existed two years ago. However, Director McLaughlin acknowledged she has been known to be wrong once, three years ago.

#### PUBLIC COMMENTS

Linda Lipscomb asked if the contract with Bay View is a public document and where could it be accessed. President Toombs advised it could be accessed on the website. Lipscomb asked if anyone had a quick synopsis of the occasions upon which a rate review is requested. President Toombs advised it is requested after an extraordinary event which mandates a review.



Nicole Kaiser asked why money is being spent on consultants to find out if our rates should be changing if we have yet to determine if there is an extraordinary event. President Toombs advised that is what the lawyers are looking into and that the Board couldn't analyze what constitutes an extraordinary event until the request is presented by Bay View for examination. President Toombs advised the Board needs materials from Bay View so the facts and circumstances that they allege constitute an extraordinary event can be examined by our lawyers to determine what is and what is not an extraordinary event. President Toombs advised if the parties disagree about this then the parties will "arbitrate" them.

Kaiser confirmed that a consultant/lawyer will not be hired until after it is determined what an extraordinary event is. President Toombs affirmed.

**Item 4) The Board wil discuss release of the Kensington Police Officers Salary Compensation Survey and related documents.**

In response to campaign requests between candidates, people the community, "and a rather heated public forum down on Colusa Circle," President Toombs asked the District's attorney to look into whether the Board had a right to "keep confidential a formal comparative study" completed by Koff & Associates, Inc. at the Boards request. The Board decided in the "June or August" meeting that the Board would keep the study confidential so the Board could "proceed with candid negotiations with the KPOA." This was done in "good faith" with the understanding that the negotiations could proceed confidentially and let the public see the final report before the Board voted on a final contract.

President Toombs advised a lot of people in the community felt this was the wrong approach. The attorneys advised there are "colorful arguments" why we shouldn't have to disclose the report. But, in the final analysis the prudent thing to do, because the comparative study was completed for both the KPOA and the Board, was to treat it as "not being a privileged document that should be disclosed to the public under the notion of the Brown Act does not allow us to keep it quiet."

President Toombs prepared the memorandum on page 75, of the Agenda, giving the background of action and advice that preceded the release of the Koff report. President Toombs advised he couldn't release the report because the Board voted to keep it confidential. President Toombs brought this issue back to the Board and ask them to decide if they want to reverse their prior vote based on the analysis provided by the attorney concerning the "propriety of releasing this document." And, if the Board votes to reverse itself then copies will be distributed tonight and copies will also be placed on-line.

President Toombs explained it is a comparable salary survey completed by Koff & Associates to be used as a tool for both the KPOA and the District to sit down and compare KPD officers to twelve other agencies throughout the greater Bay Area. The

study was to be used as a benchmark for salary requests and other terms of the MOU to be negotiated.

President Toombs advised if the Board voted to reverse itself, a representative from Koff & Associates will attend the December Board meeting and give a formal presentation as to what the document says.

President Toombs clarified a question concerning why this report wasn't done prior to Measure G passing. President Toombs advised the report had not been started until after Measure G passed.

President Toombs advised of two documents to be voted on to release. 1) Koff & Associate Total Compensation Study and 2) a White paper produced by local City Managers that is already a public document that the Board has no authority to suppress even though it was used in private negotiations.

## **BOARD COMMENTS**

Director McLaughlin advised given the legal opinion she thought it should be disclosed and she hopes it is understood that the original intent was not to have negotiations tried in the public domain. She advised the information in the "report has always been in the public domain and people can and have gathered it for themselves." Therefore, the Board's "collection of the data may just as well be public."

Vice President Stein agreed with Director McLaughlin citing "it is clear we should make it public."

Director Kosel advised that she has always maintained that it should be public. The public pays the bills and they should know exactly what they are paying for and there is no reason to with hold it from the public for any reason or any length of time. Director Kosel agrees that the report should be released for public consumption "immediately."

President Toombs added; had the report been prepared for the five board members alone, it would have been appropriate to keep it confidential. Because it was prepared as a "joint document it is not appropriate to keep it confidential." President Toombs advised the board has the legal right to commission studies that the Board can "keep among themselves."

Director Wright did not have any comment.

## **PUBLIC COMMENTS**

Nicole Kaiser advised having been a candidate and been part of the Colusa Circle discussions, she wanted to know where the comment that "it's a lot of people in the community who are concerned about this is coming from because I watched this unfold, and quite frankly....." "if it was an instigator of this whole issue becoming an issue..."

Kaiser agreed with Director McLaughlin that the information is all public, anybody can find it if they want it. Kaiser agreed with the initial intent of the Board to withhold the information until the Board was done with negotiations then it becomes public. So what does it matter if it becomes public information now or later, "it doesn't". What does matter is what "this whole process and this whole fiasco is costing us." Kaiser advised 1) "We shouldn't have spent the money to do this when any Board member could have pull the study together in the same time as I did." 2) Kaiser thinks it is a bad precedent to have a member of the community "bullying" the board into "releasing a document."

Kaiser proceeded to read an e-mail that "Joel Turtle wrote publicly on the Colusa forum after sending a threat to Director Toombs.

- o "I have notified Chuck Toombs that I demand to receive a copy of the Compensation package report, commissioned and paid for by Kensington residents, by the close of business on Monday. (Kaiser stated "this was written on the morning of October 24<sup>th</sup>, which was Sunday, so less than one business day") Continuing, "I will contemplate legal action to enjoin the Police contract negotiations and specifically force the disclosure of the relevant information if I and the public do not get a copy. I am asking like minded persons to contact me, e-mail, phone number, and possibly contribute to a legal fund. I am an Attorney and have Attorney friends who I know will cooperate on a discount basis to look into this matter. Joel Tuttle Esq. of riot media."

Kaiser replied to Joel Turtle specifically and advised "I think the public has a right to know that this gentleman has just cost the District money." Kaiser could not provide the cost to the District as a result of Mr. Turtle's request. Kaiser stated, "But the fact stands by making this request in such a manner that included the threat of legal action, it forced the hand of the Board." "Chuck had to take the matter... to the District's attorney, they had to spend time which is money with lawyers looking into the matter of whether or not this utterly un-secret, utterly boring document had to be released a month or so early."

Kaiser wants to know how much money was spent on legal fees for the time the lawyers spent considering this issue on public record. Kaiser requested to know what this "cost the district."

President Toombs responded that he did not have an answer for Kaiser. Kaiser responded she understood then requested President Toombs have the information by the next meeting. President Toombs explained that people who make requests for "documents and legal fees" get a redacted copy.

Kaiser requested the "number of hours, and the amount we were billed as a District." Kaiser wanted to know what it cost her as a tax payer to deal with an issue that is "completely ridiculous." Kaiser advised that she didn't feel this "item" should be made public and making this document public "under the circumstances is poor precedent." Kaiser doesn't believe there is a "reason in general why it should be made public." Kaiser stated "there is no reason, quite frankly, why it had to be commissioned in the first place." Kaiser clarified that she does not disagree that the document should be made

public, but she disagrees with the “idea that the Board can be forced into something that may, or may not impact negotiations which will impact the amount we pay our police officers, which affects the amount I pay in taxes.”

President Toombs responded with a couple of comments. 1) The Board voted as a whole to commission the Koff report because an objective third party was desired. The Board and the KPOA agreed to this because it is the only way “to have fruitful negotiations is to have some party that is not a stake holder to create an analysis that both parties could look at with some objectivity.” “Realizing neither party has an axe to grind here, a third party actually did this document to give us objective fresh eyes to look at this issue.” President Toombs proceeded to explain the credentials and experience of Koff & Associates, Inc.

2) Mr. Turtle’s “demands while it appears to be legal extortion” is actually a public records request he is entitled to make as a “citizen.” President Toombs referred to the rest of it as “hyperbole” and that he didn’t respond to the notion of being threatened with a law suit. President Toombs advised he too is a lawyer and he receives these types of communiqué everyday. President Toombs advised he did not see the threat of a lawsuit as offensive. However, he was offended at the notion that Mr. Turtle request came in the form of a threat. President Toombs repeated that it was a public records request that the Board has to respond. It was in that spirit that the lawyers responded to it, and based on the advice of counsel, to release the document for public consumption, President Toombs brought the issue back to the Board for a vote.

President Toombs advised the Board had the “best of intentions” trying to negotiate with the KPOA with a level of confidentiality so that it wasn’t argued in the press or made part of someone’s “campaign rhetoric.” President Toombs reminded everyone that it was a public document and the Board could not “sit on it.” President Toombs advised that Mr. Turtle’s request was “reasonable” but the way it was “framed, was completely salacious” and he “found it completely offensive.”

President Toombs advised that he would ask the lawyers to look through their books to see how much money the District spent on this issue.

Kaiser also requested to know how much money was spent on the Koff & Associates, Inc. report.

Director Kosel responded \$4,000.00.

President Toombs explained that Koff & Associates, Inc. gave a presentation about what the District was paying for and the cost.

Kaiser wanted to know how the Koff & Associates, Inc. report was superior to “picking up MOU’s from various agencies ourselves, which are publicly available, and comparing them on an item by item basis...”

Director Wright advised it wasn't about the data that is the tricky part. The tricky part was "picking the most comparable cities" and Koff & Associates, Inc. were invaluable in helping the "KPOA and the District" come to some agreement about what is a comparable city. Director Wright felt there was a lot of value in employing Koff & Associates Inc. for this task.

Director McLaughlin agreed with President Toombs that it "was extremely important" that someone other than the Board or the KPOA to "put these figures together" because either side could have "felt" there was "some bias in the way these cities were selected" and the way the "numbers were put together." Having a "third party" conduct the study was a large part of the reason Koff & Associates, Inc. was hired.

Kaiser made an attempt at clarification about the "main benefit" of hiring Koff & Associates, Inc. when Director McLaughlin answered "it being a non-interested third party."

Director Stein advised that "you cannot underestimate the bias; you must get a third party." The KPOA is not going to say to the Board "you guys come up with a number and we buy into it." Nor is the Board going to say that to the KPOA. Director Stein advised when the report is released, the public will see a "very professional, well done, detailed, thorough, easy to read," and "logical report well worth \$4000.00."

President Toombs made a resolution that the Board reverse its prior vote and they agree to disclose the "substance" of the "Koff comparative survey and they also agree to disclose the substance of this White paper called the Proposal for Regional Pension Reform prepared by the Alameda County City Managers Association and the Contra Costa County Public Manager Association." President Toombs suggested these are the "two things" he "would like to have the Board vote to disclose."

Director Kosel advised of a point of order. The Board could vote to disclose the study the Board commissioned. Director Kosel added the other document is already publicly owned so the Board could not vote to disclose it or not to disclose it.

President Toombs agreed and advised he would amend his resolution.

Director Wright added that he was going to go against the attorney's advice to release the document to the public and voted to not release the document for public consumption. Director Wright explained the spirit in which the Board decided to keep the report confidential was to keep everything done in the discussions with the KPOA confidential. By keeping everything confidential the Board and KPOA could have "frank discussions" while attempting to find a resolution. Director Wright cited the only reason this is an issue is because there was an election and he didn't think just because there was an election is reason enough to release the Koff report.

Director Wright advised he agreed that the public has a full right to get this information and he would vote that the public get the information in the "time frame that" the Board

“originally suggested.” Director Wright cited he knew the Board was going to vote to release the document and go with the attorney’s recommendation, but his explanation is why he is going to vote to not release the document for public consumption.

Director Kosel advised she would second President Toombs’ amended motion.

President Toombs advised “the motion is to rescind our prior vote on keeping this Koff & Associate report confidential and in fact to disclose it.” **4 ayes, 1 opposed (Director Wright).**

President Toombs announced he had copies of the Koff & Associates, Inc. report to handout tonight and he had previously instructed the General Manager and staff to put the Koff report on the website for public consumption.

### **Item 5)**

President Toombs spoke about the resident that fell and broke her foot on election night. President Toombs wants to address the safety in the park and the absence of adequate lighting. President Toombs spoke with Jack Griffin about this subject and Jack suggested as part of the Park resource assessment or the analysis of the three buildings in the park to also consider changing the lighting or adding to was currently in use. President Toombs advised Paul Ziegler, who completed the study for the landscape light, could complete whatever changes to lighting in the park are necessary. President Toombs advised he spoke to General Manager Harman and was told that the stairwell on the south east end of the park had some pre-wiring for lights already in place.

### **BOARD COMMENTS**

Director Kosel commented that someone recently attempted to “light Building E on fire” and lighting would probably help to deter this behavior.

President Toombs advised Building E already had lighting, Director Kosel advised “not on the back.” Nicole Kaiser responded “yes it does.”

Director Kosel stated “in any case I think it is a good idea for vandalism, for safety, and for walking, it is a good idea.” Director Kosel advised “I wonder if the amount we spent on consultants we couldn’t put a few more lights up with.”

Director Wright advised if there were going to be more lighting put in the park that it would be “helpful to reach out to the neighbors” that live next to the park get their input because they will be impacted by this decision. President Toombs advised this is why he suggests wrapping this issue into the “building assessment” so the Board can discuss the type of lighting for the park. President Toombs commented on how dark it is at night to walk up the fire trail stating “its so dark at night you can’t see your hand in front of you face.” Describing the lack of lighting in the park as a “hazard” unless you have really good eyes or you know where you are going.

Director McLaughlin agreed with increasing the lighting in the park. She advised she found the ability to see, while walking to her car at night, difficult.

Director Stein stated "I think it is a good idea."

## **PUBLIC COMMENTS**

Nicole Kaiser citing being present when the resident fell, she felt this issue could be "very easily to initially mitigate this problem," and "I hope we will not wait until we have a study done." Kaiser advised the problem in that space is that there is a ditch in the corner where the accident occurred. Kaiser advised it is in "deep shadow" because of the Kensington Park sign that is blocking the light making the ditch hard to see. Kaiser suggested moving the sign closer to the light so it would not cast a shadow over the area where the citizen fell. Kaiser also suggested that caution tape be put up because it is a liability now that it has been discussed by the Board.

Kaiser advised that as for the lighting in the park she hopes consideration will be given to "dark sky issues and energy efficiency." President Toombs wanted to know what she meant by "dark sky issues." Kaiser explained not putting extra light into the atmosphere that is "light pollution" which is a fairly common practice at the municipal level and involves capping the lights so that light is reflected down.

Kaiser asked to Board to consider installing motion sensors on the lights. President Toombs advised that Paul Ziegler has the expertise to design some lighting and will take these concerns into account which is why the Board suggested making him part of the process. Kaiser agreed with Director Wright that the neighbors to the park should also be made part of the process.

Kaiser advised when the citizen fell, she was surprised that more people did not stop to see what was happening and offer their assistance. Several people walked by to include Director Kosel who "walked by to her car and back, looked right at us then walked back into the voting precinct," and the "voting polls were closed." Kaiser was surprised at this because extra help could have been used to "help block traffic."

Director Kosel responded "that's more fiction" when Kaiser interrupted stating "no it is not." Director Kosel responded to Kaiser saying "you're a crazy person."

President Toombs began using his gavel to gain control over the conversation between Director Kosel and Nicole Kaiser. President Toombs admonished both Director Kosel and Kaiser to stop bickering as the Board meeting is not the "time or place" for the type of conduct they displayed. President Toombs advised he felt "like a parent trying to separate two children."

Director Kosel responded "am I supposed to sit her and listen to all this blather?" President Toombs responded "Cathie, we all have to sit here and take lessons in public civility that we don't like to do but we do it because we are the elected Board members."

President Toombs continued “if we all spouted off every time we heard something that offended our sensibilities we wouldn’t be in public office that is the notion of what people expect of us.” “We’ve been through this over several public meeting over the last two years where we have been the subject of multiple abuse from the public and I think it is our obligation to sit there and say, yes! You have the right to take pot shots at us because we are your elected representatives.” “And, for the new Board members, get use to your future.”

President Toombs continued with the discussion about the lighting and advised it can be wrapped into the “resource assessment.” He referred to Kaiser’s suggestion to move the sign, citing we will “investigate” the possibilities of moving the sign behind the light.

Director McLaughlin motioned to make the lighting issue part of the resource assessment package.” Director McLaughlin amended the motion to include taking immediate action to “handle the situation where the accident occurred.” President Toombs included into this motion moving the sign from blocking the light cast over the area where the accident occurred.” Director McLaughlin clarified that her motion was intended to have the sign moved “now” and deal with the lighting issue in the resource committee.

Director Stein suggested being more specific in directing General Manager Harman to correct the situation and it doesn’t need to come back to the Board. President Toombs clarified to correct the current lighting situation and “sign issue.” The second part of this issue is to make the lighting issue part of the resource assessment as the “longer term goal.” President Toombs seconded this motion. **Motion was carried with 5 ayes, 0 opposed.**

Director McLaughlin motioned to adjourn the meeting which was seconded by President Toombs. **Motion was carried with 5 ayes, 0 opposed.**



KPPCSD  
 Unaudited Profit & Loss Budget Performance  
 November 1 through December 2, 2010

Ordinary Income/Expense	Nov 1 - Dec 2, 10	Budget	Jul 1 - Dec 2, 10	YTD Budget	Annual Budget
Income					
400 · Police Activities Revenue					
401 · Levy Tax	0.00	0.00	1,226,715.16	1,234,000.00	1,234,000.00
402 · Special Tax-Police	0.00	0.00	1,085,701.40	680,130.00	680,130.00
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	405,720.00	405,720.00
410 · Police Fees/Service Charges	2,232.15	177.42	2,597.15	844.06	2,000.00
415 · Grants-Police	0.00	0.00	0.00	0.00	0.00
416 · Interest-Police	0.00	0.00	1,579.47	1,500.00	6,000.00
417 · Police Asset Sale	0.00	0.00	0.00	0.00	0.00
418 · Misc Police Income	1,418.80	1,064.52	5,485.37	5,064.52	12,000.00
419 · Supplemental W/C Reimb (4850)	7,893.52	0.00	23,680.56	0.00	0.00
400 · Police Activities Revenue - Other	0.00	0.00	0.00	0.00	0.00
<b>Total 400 · Police Activities Revenue</b>	<b>11,544.47</b>	<b>1,241.94</b>	<b>2,345,759.11</b>	<b>2,327,258.58</b>	<b>2,339,850.00</b>
420 · Park/Rec Activities Revenue					
421 · Levy Tax-Park/Rec	0.00	0.00	31,127.64	0.00	0.00
423 · Misc Tax-Park/Rec	0.00	0.00	0.00	0.00	0.00
424 · Special Tax-L&L	0.00	0.00	0.00	30,000.00	30,000.00
425 · Bond Taxes-Pk/Rec	0.00	0.00	0.00	0.00	0.00
426 · Park Donations	0.00	44.36	0.00	211.04	500.00
427 · Community Center Revenue	1,050.00	1,774.20	3,646.00	8,440.84	20,000.00
428 · Building E Revenue	109.00	0.00	6,109.00	0.00	0.00
429 · Annex Revenue	0.00	0.00	0.00	0.00	0.00
430 · KCC Monthly Wage Reimb	0.00	0.00	0.00	0.00	0.00
435 · Grants-Park/Rec	0.00	9,048.39	0.00	43,048.39	102,000.00
436 · Interest-Park/Rec	0.00	0.00	0.00	75.00	300.00
437 · Pk/R Asset Sale	0.00	0.00	0.00	0.00	0.00

13

KPPCSD  
Unaudited Profit & Loss Budget Performance  
November 1 through December 2, 2010

	Nov 1 - Dec 2, 10	Budget	Jul 1 - Dec 2, 10	YTD Budget	Annual Budget
438 · Misc Park/Rec Rev	0.00	88.71	330.00	422.07	1,000.00
420 · Park/Rec Activities Revenue - Other	0.00	0.00	0.00	0.00	0.00
<b>Total 420 · Park/Rec Activities Revenue</b>	<b>1,159.00</b>	<b>10,955.66</b>	<b>41,212.64</b>	<b>82,197.34</b>	<b>153,800.00</b>
440 · District Activities Revenue					
448 · Franchise Fees	0.00	0.00	6,576.73	7,000.00	21,000.00
449 · District Revenue	0.00	0.00	0.00	0.00	0.00
456 · Interest-District	0.00	0.00	0.00	200.00	800.00
457 · Dist Asset Sale	0.00	0.00	0.00	0.00	0.00
458 · Misc District Revenue	0.00	0.00	0.00	0.00	0.00
440 · District Activities Revenue - Other	0.00	0.00	0.00	0.00	0.00
<b>Total 440 · District Activities Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>6,576.73</b>	<b>7,200.00</b>	<b>21,800.00</b>

Total Income 12,703.47 12,197.60 2,393,548.48 2,416,655.92 2,515,450.00

	Nov 1 - Dec 2, 10	Budget	Jul 1 - Dec 2, 10	YTD Budget	Annual Budget
Expense					
3 · Condense Item Adj. Expense	0.00	0.00	0.00	0.00	0.00
4000 · Reconciliation Discrepancies	0.00	0.00	0.00	0.00	0.00
500 · Police Sal & Ben					
502 · Salary - Officers	76,383.40	80,457.73	379,856.50	382,783.73	906,978.00
504 · Compensated Absences	0.00	0.00	0.00	0.00	10,000.00
506 · Overtime	4,770.69	3,548.38	8,979.71	16,881.70	40,000.00
508 · Salary - Non-Sworn	1,502.13	4,612.90	11,833.55	21,946.22	52,000.00
516 · Uniform Allowance	666.60	709.68	3,333.00	3,376.36	8,000.00
518 · Safety Equipment	0.00	221.77	0.00	1,055.09	2,500.00
521-A · Medical/Vision/Dental-Active	10,985.53	34,785.99	72,828.24	165,496.99	392,133.00
521-R · Medical/Vision/Dental-Retired	11,273.69	0.00	284,207.58	0.00	0.00
522 · Insurance - Police	847.31	1,082.26	2,575.95	5,148.94	12,200.00
523 · Social Security/Medicare	1,094.42	1,308.11	5,222.86	6,223.43	14,746.00

KPPCSD

Unaudited Profit & Loss Budget Performance

November 1 through December 2, 2010

	Nov 1 - Dec 2, 10	Budget	Jul 1 - Dec 2, 10	YTD Budget	Annual Budget
524 · Social Security - District	124.17	286.00	778.42	1,360.68	3,224.00
527 · PERS - District Portion	21,515.48	22,726.89	107,002.03	108,124.89	256,194.00
528 · PERS - Officers Portion	6,934.48	7,305.06	34,486.98	34,754.38	82,348.00
530 · Workers Comp	0.00	752.94	10,775.00	12,423.44	46,682.00
540 · Advanced Industrial Disability	0.00	0.00	0.00	0.00	0.00
541 · Consultant/Operational Audit	0.00	0.00	0.00	0.00	0.00
500 · Police Sal & Ben - Other	0.00	0.00	0.00	0.00	0.00
<b>Total 500 · Police Sal &amp; Ben</b>	<b>136,097.90</b>	<b>157,797.71</b>	<b>921,879.82</b>	<b>759,575.85</b>	<b>1,827,005.00</b>
<b>550 · Other Police Expenses</b>					
552 · Expendable Police Supplies	0.00	177.42	429.87	844.10	2,000.00
553 · Range/Ammunition Supplies	0.00	354.84	2,047.55	1,688.16	4,000.00
555 · CALEA	0.00	0.00	0.00	0.00	0.00
560 · Crossing Guard	1,016.12	853.92	2,780.96	4,062.60	9,626.00
562 · Vehicle Operation	3,661.26	3,326.61	16,378.20	15,826.61	37,500.00
564 · Communications (RPD)	0.00	12,121.29	37,110.83	57,667.97	136,640.00
566 · Radio Maintenance	0.00	390.33	0.00	1,857.01	4,400.00
568 · Prisoner/Case Exp./Booking	351.23	443.55	2,229.96	2,110.23	5,000.00
570 · Training	3,402.96	1,064.52	6,703.07	5,064.52	12,000.00
572 · Recruiting	2,100.00	678.63	6,070.00	3,228.63	7,650.00
574 · Reserve Officers	165.14	709.68	241.14	3,376.36	8,000.00
576 · Misc. Meals & Travel	0.00	292.74	1,800.00	1,392.74	3,300.00
580 · Utilities - Police	698.31	709.68	3,864.89	3,376.32	8,000.00
581 · Bldg Repairs/Maint.	0.00	88.71	225.00	422.07	1,000.00
582 · Expendable Office Supplies	217.60	532.26	921.77	2,532.26	6,000.00
586 · Machine Maintenance	0.00	0.00	0.00	0.00	0.00
588 · Telephone(+Rich. Line)	612.71	980.07	4,032.29	4,662.71	11,048.00
590 · Housekeeping	205.65	443.55	1,866.38	2,110.19	5,000.00
592 · Publications	21.89	266.13	84.89	1,266.13	3,000.00

# Unaudited Profit & Loss Budget Performance

November 1 through December 2, 2010

	Nov 1 - Dec 2, 10	Budget	Jul 1 - Dec 2, 10	YTD Budget	Annual Budget
594 · Community Policing	45.00	443.55	1,161.53	2,110.23	5,000.00
596 · WEST-NET/CAL I.D.	0.00	0.00	12,656.00	12,472.00	12,472.00
598 · COPS Special Fund	0.00	0.00	0.00	0.00	0.00
550 · Other Police Expenses - Other	5,673.42	0.00	6,499.17	0.00	0.00
<b>Total 550 · Other Police Expenses</b>	<b>18,171.29</b>	<b>23,877.48</b>	<b>107,103.50</b>	<b>126,070.84</b>	<b>281,636.00</b>
<b>600 · Park/Rec Sal &amp; Ben</b>					
601 · Park & Rec Administrator	500.64	576.62	1,573.52	2,743.30	6,500.00
602 · Custodian	1,750.00	2,129.03	8,750.00	10,129.03	24,000.00
604 · Gardener	0.00	0.00	0.00	0.00	0.00
606 · Casual Labor	0.00	0.00	0.00	0.00	0.00
623 · Social Security/Medicare - Dist	0.00	44.09	65.17	209.77	497.00
630 · Workers Comp. (Recreation)	0.00	0.00	0.00	0.00	0.00
600 · Park/Rec Sal & Ben - Other	0.00	0.00	0.00	0.00	0.00
<b>Total 600 · Park/Rec Sal &amp; Ben</b>	<b>2,250.64</b>	<b>2,749.74</b>	<b>10,388.69</b>	<b>13,082.10</b>	<b>30,997.00</b>
<b>635 · Park/Recreation Expenses</b>					
640 · Community Center Expenses					
642 · Utilities-Community Center	255.89	421.90	909.16	2,007.22	4,756.00
643 · Janitorial Supplies	0.00	0.00	0.00	1,500.00	1,500.00
646 · Community Center Repairs	3,705.41	88.71	4,042.04	422.03	1,000.00
640 · Community Center Expenses - Other	0.00	0.00	0.00	0.00	0.00
<b>Total 640 · Community Center Expenses</b>	<b>3,961.30</b>	<b>510.61</b>	<b>4,951.20</b>	<b>3,929.25</b>	<b>7,256.00</b>
<b>650 · Building E Expenses</b>					
656 · Bldg E Repairs	0.00	0.00	0.00	0.00	0.00
658 · Bldg E Misc	0.00	0.00	0.00	0.00	0.00
650 · Building E Expenses - Other	0.00	0.00	0.00	0.00	0.00
<b>Total 650 · Building E Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Unaudited Profit & Loss Budget Performance

November 1 through December 2, 2010

	Nov 1 - Dec 2, 10	Budget	Jul 1 - Dec 2, 10	YTD Budget	Annual Budget
660 · Annex Expenses					
662 · Utilities - Annex	54.33	44.36	235.98	211.00	500.00
666 · Annex Repairs	0.00	0.00	0.00	0.00	
668 · Misc Annex Expenses	0.00	44.36	0.00	211.04	500.00
660 · Annex Expenses - Other	0.00	0.00	0.00	0.00	
<b>Total 660 · Annex Expenses</b>	<b>54.33</b>	<b>88.72</b>	<b>235.98</b>	<b>422.04</b>	<b>1,000.00</b>
670 · Gardening Supplies	0.00	177.42	0.00	844.06	2,000.00
672 · Kensington Park O&M	3,426.00	5,464.51	20,665.60	25,997.87	61,600.00
674 · Park Construction Exp	0.00	0.00	0.00	0.00	
678 · Misc Park/Rec Expense	23.82	177.42	242.64	844.06	2,000.00
635 · Park/Recreation Expenses - Other	0.00	0.00	0.00	0.00	
<b>Total 635 · Park/Recreation Expenses</b>	<b>7,465.45</b>	<b>6,418.68</b>	<b>26,095.42</b>	<b>32,037.28</b>	<b>73,856.00</b>
6999 · Uncategorized Expenses	0.00	0.00	0.00	0.00	
800 · District Expenses					
810 · Computer Maintenance	1,357.00	2,664.30	22,630.00	12,675.66	30,034.00
820 · Cannon Copier Contract	535.33	457.74	2,192.75	2,177.74	5,160.00
830 · Legal (District/Personnel)	4,579.00	4,435.49	26,368.04	21,102.13	50,000.00
835 · Consulting	240.00	425.81	4,380.00	1,425.81	4,000.00
840 · Accounting	1,335.00	2,288.71	19,535.00	10,888.71	25,800.00
850 · Insurance	0.00	0.00	26,838.51	30,000.00	30,000.00
860 · Election	6,941.50	1,064.52	6,941.50	5,064.52	12,000.00
865 · Police Bldg. Lease	0.00	930.32	0.00	930.32	28,840.00
870 · County Expenditures	0.00	1,765.32	1,486.30	8,398.68	19,900.00
880 · KCC/Annex Agreement	0.00	0.00	0.00	0.00	
890 · Waste/Recycle	1,990.00	221.77	3,232.00	1,055.13	2,500.00
898 · Misc. Expenses/Lobbyist	448.17	838.31	670.33	3,988.31	9,450.00
899 · Depreciation Expense	0.00	0.00	0.00	0.00	

# Unaudited Profit & Loss Budget Performance

November 1 through December 2, 2010

	Nov 1 - Dec 2, 10	Budget	Jul 1 - Dec 2, 10	YTD Budget	Annual Budget
800 · District Expenses - Other	0.00	0.00	0.00	0.00	
<b>Total 800 · District Expenses</b>	<b>17,426.00</b>	<b>15,092.29</b>	<b>114,274.43</b>	<b>97,707.01</b>	<b>217,684.00</b>
<b>950 · Capital Outlay</b>					
961 · Police Bldg Improvements	0.00	0.00	0.00	0.00	
962 · Patrol Cars	0.00	0.00	0.00	30,000.00	30,000.00
963 · Patrol Car Accessories	0.00	0.00	0.00	0.00	
965 · Weapons / Radios	0.00	0.00	0.00	0.00	
967 · Station Equipment	0.00	0.00	0.00	0.00	
968 · Office Furn/Eq	0.00	0.00	0.00	0.00	
969 · Computer Equipment	0.00	0.00	0.00	0.00	
971 · Park Land	0.00	0.00	0.00	0.00	
972 · Park Buildings Improvement	3,186.00	18,629.03	3,522.35	28,629.03	150,000.00
973 · Park Construct. Grant	0.00	0.00	0.00	0.00	
974 · Other Park Improvements	0.00	0.00	0.00	0.00	
978 · Pk/Rec Furn/Eq	0.00	0.00	0.00	0.00	
981 · Bldg E Improvements	0.00	0.00	0.00	0.00	
983 · Annex Improvements	0.00	0.00	0.00	0.00	
950 · Capital Outlay - Other	0.00	0.00	0.00	0.00	
<b>Total 950 · Capital Outlay</b>	<b>3,186.00</b>	<b>18,629.03</b>	<b>3,522.35</b>	<b>58,629.03</b>	<b>180,000.00</b>
997 · Payroll Expenses	0.00	0.00	0.00	0.00	
<b>Total Expense</b>	<b>184,597.28</b>	<b>224,564.93</b>	<b>1,183,264.21</b>	<b>1,087,102.11</b>	<b>2,611,178.00</b>
<b>Net Ordinary Income</b>	<b>-171,893.81</b>	<b>-212,367.33</b>	<b>1,210,284.27</b>	<b>1,329,553.81</b>	<b>-95,728.00</b>
<b>Other Income/Expense</b>					
Other Expense					
700 · Bond Issue Expenses					
701 · Bond Proceeds	0.00	0.00	-177,900.66	0.00	

# Unaudited Profit & Loss Budget Performance

November 1 through December 2, 2010

	Nov 1 - Dec 2, 10	Budget	Jul 1 - Dec 2, 10	YTD Budget	Annual Budget
710 · Bond Admin.	0.00	0.00	2,183.21	0.00	0.00
715 · Bond Interest Income	0.00	0.00	-120.69	0.00	0.00
720 · Bond Principal	0.00	0.00	105,422.05	0.00	0.00
730 · Bond Interest	0.00	0.00	30,111.42	0.00	0.00
700 · Bond Issue Expenses - Other	0.00	0.00	0.00	0.00	0.00
Total 700 · Bond Issue Expenses	0.00	0.00	-40,304.67	0.00	0.00
990 · EPC Activities	0.00	0.00	0.00	0.00	0.00
995 · Loss/(Gain) - Asset Disposition	0.00	0.00	0.00	0.00	0.00
996 · New Equipment	0.00	0.00	0.00	0.00	0.00
998 · Insurance	0.00	0.00	0.00	0.00	0.00
999 · Med./Life Ins./Wrk Comp	0.00	0.00	0.00	0.00	0.00
Total Other Expense	0.00	0.00	-40,304.67	0.00	0.00
Net Other income	0.00	0.00	40,304.67	0.00	0.00
	-171,893.81	-212,367.33	1,250,588.94	1,329,553.81	-95,728.00

KPPCSD  
Unaudited Profit & Loss Budget Performance  
July 1 through December 1, 2010

	Jul 1 - Dec 1, 10	Budget	Jul 1 - Dec 1, 10	YTD Budget	Annual Budget
710 · Bond Admin.	2,183.21	0.00	2,183.21	0.00	0.00
715 · Bond Interest Income	-120.69	0.00	-120.69	0.00	0.00
720 · Bond Principal	105,422.05	0.00	105,422.05	0.00	0.00
730 · Bond Interest	30,111.42	0.00	30,111.42	0.00	0.00
700 · Bond Issue Expenses - Other	0.00	0.00	0.00	0.00	0.00
<b>Total 700 · Bond Issue Expenses</b>	<b>-40,304.67</b>	<b>0.00</b>	<b>-40,304.67</b>	<b>0.00</b>	<b>0.00</b>
990 · EPC Activities	0.00	0.00	0.00	0.00	0.00
995 · Loss/(Gain) - Asset Disposition	0.00	0.00	0.00	0.00	0.00
996 · New Equipment	0.00	0.00	0.00	0.00	0.00
998 · Insurance	0.00	0.00	0.00	0.00	0.00
999 · Med./Life Ins./Wrk Comp	0.00	0.00	0.00	0.00	0.00
<b>Total Other Expense</b>	<b>-40,304.67</b>	<b>0.00</b>	<b>-40,304.67</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Other Income</b>	<b>40,304.67</b>	<b>0.00</b>	<b>40,304.67</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Income</b>	<b>1,250,588.94</b>	<b>1,336,779.78</b>	<b>1,250,588.94</b>	<b>1,336,779.78</b>	<b>-95,728.00</b>



**KPPCSD**  
**Profit & Loss by Class**  
 July through November 2010

	<u>COPS</u>	<u>TOTAL</u>
<b>Ordinary Income/Expense</b>		
<b>Expense</b>		
500 · Police Sal & Ben		
502 · Salary - Officers	30,498.50	30,498.50
504 · Compensated Absences	0.00	0.00
506 · Overtime	475.11	475.11
516 · Uniform Allowance	333.30	333.30
521-A · Medical/Vision/Dental-Active	-447.70	-447.70
523 · Social Security/Medicare	453.95	453.95
527 · PERS - District Portion	8,609.50	8,609.50
528 · PERS - Officers Portion	2,774.90	2,774.90
<b>Total 500 · Police Sal &amp; Ben</b>	<u>42,697.56</u>	<u>42,697.56</u>
550 · Other Police Expenses		
598 · COPS Special Fund	0.00	0.00
<b>Total 550 · Other Police Expenses</b>	<u>0.00</u>	<u>0.00</u>
<b>Total Expense</b>	<u>42,697.56</u>	<u>42,697.56</u>
<b>Net Ordinary Income</b>	<u>-42,697.56</u>	<u>-42,697.56</u>
<b>Net Income</b>	<u><u>-42,697.56</u></u>	<u><u>-42,697.56</u></u>

# Memorandum

Kensington Police Department



**To:** KPPCSD Board of Directors

APPROVED YES NO

**From:** Gregory E. Harman, General Manager/Chief of Police

\_\_\_\_\_

**Date:** Friday, December 03, 2010

FORWARDED TO:  
\_\_\_\_\_

**Subject:** November 2010 Unaudited Profit & Loss Variance Report

- 
- |                        |   |
|------------------------|---|
| 402 Special Tax        | The July-December column has an incorrect entry of \$1,085,701.40. It appears that advances for both the Special Tax and the Measure G Tax for July to December (Accounts 402 & 404) have been added. This will be addressed by the accountant. |
| 572 Recruiting         | Recruiting costs are higher than anticipated due to the hiring of three new reserve officers.   |
| 646 Com Center Repairs | Community Center Repairs are high due to the need to replace the bathroom stall dividers.   |
| 598 COPS Special Fund  | The expensed costs breakdown is included as a separate report to the Unaudited Profit & Loss Budget Performance Report.   |
| 890 Waste/ Recycle     | Waste & Recycle expenses are high due to the need to contact the attorneys regarding Bay View rate increase requests.   |

Greg Harman  
General Manager

# November 2010 Police Department Report

November 30, 2010

- Department Personnel

Sergeant Khan is currently on Workman's Comp medical leave.

On Thursday, November 11<sup>th</sup>, Reserve Officers Christopher Turner, Christopher Armanino, and Theodore Foley were sworn in during the KPPCSD Board meeting. We now have seven reserve officers in the department.

- Commendations and Correspondence

None this month.

- Investigation of Alleged Misconduct

- Department Investigation #09-06 was initiated on December 24<sup>th</sup> 2009, on an allegation that an officer was rude during a disturbance call for service. The investigation was completed by Sergeant Hull on 11-30-10, and is under review.
- Department Investigation #10-001 was initiated on September 20<sup>th</sup> on an allegation that an officer posted an inappropriate screen saver on a District computer. The investigation is being conducted by Sergeant Hull.
- Department Investigation #10-002 was initiated on November 2<sup>nd</sup> on an allegation that an officer was rude during a traffic stop. This investigation is being conducted by Sergeant Hull.
- Department Investigation #10-003 was initiated on November 11<sup>th</sup>, at the KPPCSD Board meeting, when Catherine de Neergaard made a formal complaint indicating, "That there is no fair, impartial, and reasonable police review procedure", after voicing her complaints regarding Chief Harman's policies and directions to the department were not being heard. This complaint was followed by an e-mail complaint received by Chief Harman on November 15<sup>th</sup>.

This complaint will be investigated by Chief Harman and presented to the Board at a future KPPCSD Board meeting.

- 9-1-1 / Richmond Communication Center Information.
- The Ring Time Report for November has not been received as of this report date.
- Communication Center Service Complaints
  - No complaints received this month however, ***this is a good time to remind everyone that for police non-emergencies, you need to contact the dispatch center at "236-0474" and not the KPPCSD business line of 526-4141.*** The KPPCSD business line is only monitored 6 hours a day during the week and should not be used to report police matters. Doing so, only delays the police response time, so please dial Dispatch direct.
- Community Networking
  - On 11-03-10, Chief Harman attended the West County Police Chief's meeting in Hercules.
  - On 11-04-10, Chief Harman and Officer Ramos attended the Kensington School North Gate Traffic meeting.
  - On 11-07-10, Officer Stegman and Reserve Officer Colon increased their patrol activity at the Farmer's Market.
  - On 11-08-10, Officer Wilson attended the Kensington Public Safety Council meeting.
- Community Criminal Activity
  - This section of the Watch Commanders Report has been prepared by Sergeant Hull who has now been assigned as the supervisor for both Team 1 & 2.

- Watch Commander Reports

•• **Sergeant Hull**

TEAM #1 STATISTICS

Officer:	Martinez (K31) (0600-1800)	Medina (K35) (1800-0600)	Ramos (K41) (0730-1730)
Days Worked	11	8	19
Traffic Stops	13	25	41
Moving Citations	2	2	35
Parking Citations	0	3	7
Vacation/Security Checks	52	60	25
FI-Field Interview	0	0	0
Cases	1	1	6
Self Initiated Cases	0	0	0
Arrests	0	0	0
Calls for Service	35	28	21

TEAM #2 STATISTICS

Officer:	Stegman (K32) (0600-1600)	Hui (K42) (1130-2130)	Wilson (K38) (2000-0600)
Days Worked	20	21	20
Traffic Stops	4	36	13
Moving Citations	4	25	4
Parking Citations	4	2	2
Vacation/Security Checks	42	106	102
FI-Field Interview	0	0	1
Cases	3	2	0
Self Initiated Cases	0	0	0
Arrests	0	0	0
Calls for Service	30	51	25

Reserve Laffite (K45) wrote two parking citations and three moving citations.  
Reserve Colon (K44) wrote three parking citations and one moving citation.

SIGNIFICANT EVENTS:

Officer Stegman took one vacation day.  
Officer Martinez took 40 hours Bereavement Leave.  
Officer Medina took 40 hours Bereavement Leave.

- 2010-5795 – Officer Ramos responded to a report of Petty Theft in the unit block of Sunset Drive.
- 2010-5815 – Officer Ramos responded to a report of Grand Theft in the unit block of Ardmore Road.
- 2010-5816 – Officer Ramos responded to a report of Auto Burglary in the 800 block of Coventry Road.
- 2010-5855 – Officer Hui located an elderly Missing Person out of El Cerrito.
- 2010-5889 – Reserve Tyler responded to a report Auto Burglary in the 800 block of Coventry Road.
- 2010-5890 – Reserve Tyler responded to a report of Auto Theft in the unit block of Cowper Avenue. The suspect was the RP's son.
- 2010-5951 – Police Aide DiNapoli took possession of several firearms that were turned in for destruction.
- 2010-5972 – Detective Barrow responded to a report of Auto Burglary the unit block of Edgcroft Road.
- 2010-6023 – Officer Stegman responded to a report of Petty Theft in the unit block of Rincon Road.
- 2010-6030 – Officer Stegman responded to a report of Auto Burglary in the 200 block of Arlington Avenue.
- 2010-6054 – Officer Stegman responded to a report of Elder Abuse in the unit block of Edwin Drive.
- 2010-6058 – Officer Stegman responded to a property damage Accident in the 300 block of Stanford Avenue.
- 2010-6101 – Officer Hui responded to a report of Residential Burglary in the unit block of Franciscan Way.
- 2010-6114 – Officer Martinez responded to a report of Vandalism in the 100 block of Arlington Avenue.
- 2010-6118 – Officer Ramos responded to a report of non-injury Accident in the 100 block of Kenyon Avenue.
- 2010-6166 – Reserve Colon responded to a report of attempted Residential Burglary in the 300 block of Arlington Avenue.
- 2010-6176 – Officer Medina responded to a Coroner's case in the 100 block of St. Albans Road.
- 2010-6220 – Officer Stegman responded to a report of a family Disturbance on the unit block of Lawson Road.
- 2010-6295 – Officer Martinez located a stolen vehicle in the 200 block of Los Altos Road.
- 2010-6369 – Officer Hui responded to a report of Vehicle Tampering in the unit block of Kensington Court.

#### BRIEFING/TRAINING:

Officer Stegman, Wilson, Hui and Detective Barrow attended a three day P.O.S.T certified course in Perishable Skills Training.

SERGEANT'S SUMMARY:

As Kensington remains one of the safest communities in the Bay Area, no place is immune to property crimes. I have noticed a slight increase in thefts from vehicles this month. Help decrease the incentive for thieves by removing or hiding from sight all valuables you decide to leave in your vehicle. Given the state of the economy expect more brazen criminal activity with respect to property crimes. Please call 510-236-0474 to report any unusual or suspicious activity.

Although the Police Department is sensitive to quality of life issues within the District, we recognize we cannot resolve crime alone. We appreciate any and all help and support from the community in keeping Kensington a relatively safe place to live and work.

•• **Detective Keith Barrow**

SIGNIFICANT EVENTS:

2010-6054 Elder Abuse

On 11-16-10, a resident reported their mother had been the victim of numerous thefts by caretakers over the previous two years. The reporting officer has not completed the initial investigation.

2010-6101 Residential Burglary.

On 11-17-10, a resident reported they had been the victim of a residential burglary. Officers found that the front glass door was smashed and items were taken from the residence. This case is under investigation.

KPD INVESTIGATIONS INFORMATION:

2010-5427 Criminal Threats and Battery on Spouse

**The Contra Costa County District Attorneys Office declined prosecution citing, victim declining to testify and insufficient evidence.**

2010-5366 Brandishing Firearm.

On 10-18-10, a resident was reported brandishing a firearm at two individuals that had entered the resident's yard. An arrest was made. **The Contra Costa County District Attorneys Office declined prosecution citing, insufficient evidence.**

**2010-5319 and 5351 Arson**

**On 10-16-10 and 10-17-10, Kensington Police Officers responded to fires at 59 Arlington Avenue, the Kensington Park building E. The fires were**

**determined to be arsons. These cases are under investigation.**

2010-4231 Residential Burglary.

On 09-01-10, a resident reported they had been the victim of a residential burglary. Officers found no sign of forced entry as the residence was unlocked. A checkbook was the only thing taken.

2010-3514 Forgery and Embezzlement by Employee.

On 07-30-10, a resident reported she had been the victim of embezzlement and forgery by a previous employee. The ex-employee had moved to another state with one of the victim's family members. **This case was filed with the Contra Costa County District Attorneys Office and the CCCDA declined prosecution citing, insufficient evidence.**

2010-3491 Identity Theft.

Officer Martinez took a report of an identity theft and was able to identify a person of interest that lives in North Richmond. We conducted a search for the individual and were unable to make contact. I will be conducting a follow up investigation in this case.

2010-2872 Residential Burglary.

Items taken from an unlocked downstairs room with a door leading to the rear yard. This case will be investigated.

2010-2701 Arrest of forgery suspect.

**This case has been filed with the Alameda District Attorneys Office.**

2010-2695 Residential Burglary.

This case is under investigation.

2010-2199 Arrest of forgery suspect.

**The suspect in this case has also just been charged for similar crimes in Oakland and the US Postal Service. This case has been filed with the Alameda District Attorneys Office.**

2010-2050 Hit and Run Vehicle Accident.

The suspect vehicle hit two Kensington Police Officers personal vehicles. **The Contra Costa County District Attorneys Office filed charges in this case.**

2010-1560 Residential Burglary and two vehicles were also stolen.

**The Contra Costa County District Attorneys Office filed 5 criminal charges, two counts of felony burglary, two counts of felony auto theft and one count of felony possession of stolen property. The bail amount was increased due to the suspect's criminal history. On 11-23-10, I was able to obtain an arrest warrant in the amount of \$185,000.00. On 12-01-10, I located the suspect as he was walking down the street, in the City of**



**Richmond. I took the suspect into custody without incident and booked him into county jail.**

2010-1457 Hit and Run Vehicle Accident.

A vehicle left the roadway and struck an AT&T phone box and two parked vehicles. **Charges have been filed in this case.** The suspect in this case has been arrested in another county for drug related offences. He will have to wait until the other county adjudicates its case before the suspect can be held to answer for the crimes committed in Kensington.

#### KPD INVESTIGATIONS

- I attended a three day POST certified 24 hour PSP/CPT course in the city of Fairfield. In summary the course covered driving, firearms, weaponless defense and law updates.
- Made several court runs for filling cases, and citation drop off's.
- Updated the KPD residential burglary log.
- Updated the KPD stolen vehicle log.

#### WEST-NET ASIGNMENT:

I am currently assigned to the West Contra Costa County Narcotic Enforcement Team (West-NET) one day per week.

While on this assignment I work with other West Contra Costa County law enforcement Officers and agencies. I participate and aid in the service of search warrants, surveillance and on going narcotics investigations.

**I have been assigned the task of locating fugitives or wanted persons in connection with West-NET cases. On 11-03-10, three West NET agents and I conducted surveillance in the City of Elk Grove for two wanted suspects. The suspects were wanted in connection with a 2007 West-NET case. Two warrants were issued in the amounts of \$2,260,000.00 for each suspect. While on surveillance we contacted one of the suspects. She was arrested without incident. An unrelated subject, who was with the arrestee, was also arrested on numerous drug charges. The other suspect was located in the City of Lodi and with the help of four Lodi Police Department Detectives we took the second suspect into custody without incident. While taking the second suspect into custody we contacted two other suspects. The unrelated suspects were arrested for outstanding warrants and they were also taken into custody. Five arrests were made in all without incident.**

## INVESTIGATORS SUMMARY:

In the month of October the District of Kensington sustained 1 identity theft, 2 non-injury vehicle accidents and 1 Hit and Run Vehicle Accidents, 0 Injury Hit and Run Accident, 1 Injury Accident, 1 Residential Burglary, 0 Attempted Residential Burglaries, 0 Commercial Burglary, 4 Auto Burglaries, 1 Theft from an unlocked vehicle, 1 Stolen Vehicles, 1 Petty Theft, 2 Vandalisms, 0 Embezzlement, 1 Elder Abuse, 1 Fraud, 0 Forgery, 0 Attempted Grand Thefts and 0 Grand Thefts.

### •• **Chief Harman**

Traffic and parking issues are still the number one issue in the community. This was brought to the attention of the KPPCSD Board at the last board meeting held on November 11<sup>th</sup>, when a complaint was received regarding my enforcement of the 72- hour parking issue on Highland, in addition to requests made by the neighbors of Norwood & Arlington Court and Franciscan Way, to address their concerns regarding speeding vehicles.

As far as an update on the current traffic issues:

**46 Arlington-** The County has made several street and signage changes along the Arlington, including restricting parking in the area, new street markings, new pedestrian signage, as well as changing the light cycle at the traffic signal. We are still waiting for the County to install the solar powered traffic speed radar sign the District purchased with last years COPS grant funding. Jerry Fahy reported to me that the problem as been the County has not been able to successfully secure a contractor to complete the work.

**Colusa Circle-** The County has recently improved the pedestrian crosswalks in the area and installed additional pedestrian warning signs in the Circle area. The County also painted the Colusa Circle curb red in an attempt to stop trucks from using the curb as a loading zone.

**North Gate of Kensington School-** After our meeting of November 4<sup>th</sup>, the County has restricted traffic flow on Arlmont Road and during school commute, restricted parking on Highland during school commute, and painted new red zones.

**Norwood and Arlington Court-** I have meet with the neighbors in the area as well as Jerry Fahy to discuss possible solutions. I am currently trying to set up another neighborhood meeting to follow up on the earlier discussions before moving forward.

**Franciscan Way-** The issue of speeding vehicles here is an old one and in 2009, the County agreed to change the street and traffic signage to try and address the problem.

At the November 11<sup>th</sup> Board meeting, a request was made to have the police department place their portable radar sign in the area. This sign is currently not working and is being sent back to the manufacturer for an estimate on the repair. This portable radar sign is not the preferred way of trying to reduce speed because it needs to be attached to a running (and unoccupied) patrol car. So depending on the cost of repairing the portable unit, I may be requesting the Board purchase a radar trailer in the coming months.

The Kensington Police Department has increased traffic enforcement in the community by all personnel, not just our Traffic Officer. People have commented to me that they appreciate the increase in enforcement, but have mentioned that due to the narrow streets and street design of the community, drivers can easily spot officers in black and white patrol vehicles conducting traffic enforcement, especially along Franciscan Way and 46 Arlington.

I have been able to secure a donation of a Harley Davidson police motorcycle to be used by our Traffic Officer from the Pleasant Hill Police Department. I will be presenting a request to the KPPCSD Board at our December 9<sup>th</sup> Board to accept this generous donation and to begin the process of starting a motor unit for our community in an effort to increase traffic and pedestrian safety.

# December 2010

December 2010

S	M	T	W	T	F	S
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

January 2011

S	M	T	W	T	F	S
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
<b>Nov 28</b>	<b>29</b>	<b>30</b>	<b>Dec 1</b>	<b>2</b>	<b>3</b>	<b>4</b>
			<b>6:00pm KPOA MTG;</b>	7:30pm EBC; CC3		1:00pm FKL; CCM
<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>
7:00am CC Rental; C	4:00pm Brownies; CC <b>7:00pm KCC; CCM</b> 7:00pm Pack 82; CC	7:00pm Troop 100; C	6:00pm KASEP Regist <b>7:00pm KFD Mtg; CC</b>	<b>6:00pm KPPCSD MTG</b> 7:00pm GPFF; CCM		
<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b>	<b>16</b>	<b>17</b>	<b>18</b>
2:30pm CC Rental; C	4:00pm Brownies; CC <b>7:00pm KFD Mtg; CC</b> 7:00pm Pack 82; CC 7:30pm KARO; CC3	7:00pm Troop 100; C		6:00pm KASEP Holid 7:30pm EBC; CC3		
<b>19</b>	<b>20</b>	<b>21</b>	<b>22</b>	<b>23</b>	<b>24</b>	<b>25</b>
	4:00pm Brownies; CC 7:00pm Pack 82; CC	7:00pm Troop 100; C				
<b>26</b>	<b>27</b>	<b>28</b>	<b>29</b>	<b>30</b>	<b>31</b>	<b>Jan 1, 11</b>
2:00pm CC Rental; C	4:00pm Brownies; CC 7:00pm Pack 82; CC <b>7:30pm KIC; CC3</b>	7:00pm Troop 100; C <b>7:30pm KMAC; CC3</b>				

Nov 28 - Dec 4

Dec 5 - 11

Dec 12 - 18

Dec 19 - 25

Dec 26 - Jan 1

30

# January 2011

January 2011

February 2011

S	M	T	W	T	F	S
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

S	M	T	W	T	F	S
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Dec 26		27	28	29	30	31	Jan 1, 11
2		3 4:00pm Brownies; CC 7:00pm KCC; CCM 7:00pm Pack 82; CCN	4 7:00pm Troop 100; C	5	6 7:30pm EBC; CC3	7	8
9		10 4:00pm Brownies; CC 7:00pm Pack 82; CCN 7:30pm KARO; CC3	11 7:00pm Troop 100; C	12 6:00pm Cert Program 7:00pm KFD Mitg; CC	13 6:00pm KPPCSD MITG 7:00pm GPFF; CCM	14	15
16		17 4:00pm Brownies; CC 7:00pm Pack 82; CCN	18 7:00pm Troop 100; C	19 6:00pm Cert Program	20 7:30pm EBC; CC3	21	22
23		24 4:00pm Brownies; CC 7:00pm Pack 82; CCN	25 7:00pm Troop 100; C 7:30pm KMAC; CC3	26 6:00pm Cert Program	27	28	29
9:00am	CCRental; CC	4:00pm Brownies; CC 7:00pm Pack 82; CCN	7:00pm Troop 100; C	6:00pm Cert Program		7:00pm CC Rental; C	8:30am CC Rental; C
30	9:00am CC Rental; C	31 4:00pm Brownies; CC 4:00pm Daisy Troop; 7:00pm Pack 82; CCN 7:30pm KIC; CC3	Feb 1	2	3	4	5

1/26 - 31

1/2 - 7

1/9 - 14

1/16 - 21

1/23 - 28

1/30 - 2/4

63

# General Manager November 2010 Report

## Kensington Park

### **Park Restroom**

The volunteer restroom group reviewed the District's legal counsel's bid documents and returned the documents on November 1<sup>st</sup>. The group made corrections which it believes need to be made to the document. These documents need to be amended by counsel and returned prior to being approved by the KPPCSD Board meeting on December 9<sup>th</sup> for final approval.

### **Community Center & Annex**

The second grouping of the Park Building Committee held their first meeting Wednesday, October 27<sup>th</sup> to begin the process of identifying a consultant for the KPPCSD Board to hire. This consultant will facilitate community input and make recommendations to the KPPCSD Board regarding the best use of the park buildings. The second meeting of the committee is scheduled for December 1<sup>st</sup>.

### **Emergency Preparedness**

We now have the agenda and the minutes of the Public Safety Council posted on the KPPCSD web page for review.

The next meeting of the Kensington Public Safety Council will take place Monday, December 6<sup>th</sup>, at 6:30 PM at the Community Center Room #3.

Pam Grossman, a volunteer with the Office of Emergency Services at the Berkeley Fire Department, gave her presentation on "**Disaster Preparedness**" to the Kensington community on **Thursday, November 4<sup>th</sup>, at 7:30 PM**, in the Community Center Main Room. Pam's presentation to the 60 people in attendance was excellent and those of you that would like more information regarding Pam's presentation should contact Officer Doug Wilson at [dwilson@kensingtoncalifornia.org](mailto:dwilson@kensingtoncalifornia.org).

### **Other District Items of Interest**

#### **Solid Waste**

Bay View Refuse has indicated that their request for a supplemental surcharge to cover "extraordinary" costs that occurred this year which they contend will reduce their profit margin below 12% will be postponed until next year.

The November 16<sup>th</sup> Solid Waste Coordinating Committee meeting was canceled due to lack of agenda items. The next meeting date is yet to be determined.

### **Street Sweeping**

Street sweeping began in Kensington in January and will be provided at no cost to Kensington by the Contra Costa County Public Works Department. On the first Friday of every month, the County will sweep the streets of Arlington, Coventry, Ardmore, Edgcroft, Lenox, Kingston, Stratford, Beverly, Berkeley Park, Ocean View, Oak View, and Colusa.

Residents are being asked to help by moving their vehicles, garbage and recycling cans from the street, clearing large debris and obstructions from the gutters, trimming back vegetation along the curb and sidewalk, and not piling leaves or green waste in the roadway.

If we all do our part we can keep Kensington streets clean and help keep pollutants out of our waterways.

### **District Secretary**

We have held several sets of interviews of candidates for the position of District Secretary and have not been able to successfully hire anyone at this time. Anyone interested in learning more about the position or would like to submit a resume, please contact me at [gharman@kensingtoncalifornia.org](mailto:gharman@kensingtoncalifornia.org).

### **Website**

The Board packets, monthly reports, and minutes and recordings of the KPPCSD Board Meetings are available for review on our website at:

[www.kensingtoncalifornia.org](http://www.kensingtoncalifornia.org).

### **Traffic**

Traffic and parking issues are still the number one issue in the community. This was brought to the attention of the KPPCSD Board at the last board meeting held on November 11<sup>th</sup>, when a complaint was received regarding my enforcement of the 72- hour parking issue on Highland, in addition to requests made by the neighbors of Norwood & Arlington Court and Franciscan Way, to address their concerns regarding speeding vehicles.

Update on the current traffic issues:

**46 Arlington-** The County has made several street and signage changes along the Arlington, including restricting parking in the area, new street markings, new pedestrian signage, as well as changing the light cycle at the traffic signal. We are still waiting for the County to install the solar powered traffic speed radar sign the District purchased with last years COPS grant funding. Jerry Fahy reported to me that the problem as been the County has not been able to successfully secure a contractor to complete the work.

**Colusa Circle-** The County has recently improved the pedestrian crosswalks in the area and installed additional pedestrian warning signs in the Circle area. The County also painted the Colusa Circle curb red in an attempt to stop trucks from using the curb as a loading zone.

**North Gate of Kensington School-** After our meeting of November 4<sup>th</sup>, the County has restricted traffic flow on Arlmont Road and during school commute, restricted parking on Highland during school commute, and painted new red zones.

**Norwood and Arlington Court-** I have meet with the neighbors in the area as well as Jerry Fahy to discuss possible solutions. I am currently trying to set up another neighborhood meeting to follow up on the earlier discussions before moving forward.

**Franciscan Way-** The issue of speeding vehicles here is an old one. In 2009, the County agreed to change the street and traffic signage to try and address the problem.

At the November 11<sup>th</sup> Board meeting, a request was made to have the police department place their portable radar sign in the area. This sign is currently not working and is being sent back to the manufacturer for an estimate on the repair. This portable radar sign is not the preferred way of trying to reduce speed because it needs to be attached to a running (and unoccupied) patrol car. So depending on the cost of repairing the portable unit, I may be requesting the Board purchase a radar trailer in the coming months.

In the mean time, the Kensington Police Department has increased traffic enforcement in the community by all personnel, not just our Traffic Officer. As people have commented they appreciate the increase in enforcement, but have mentioned that due to the narrow streets and street design of the community, drivers can easily spot officers in black and white patrol vehicles conducting traffic enforcement, especially along Franciscan Way and 46 Arlington.

I have been able to secure a donation of a Harley Davidson police motorcycle to be used by our Traffic Officer from the Pleasant Hill Police Department. I will be presenting a request to the KPPCSD Board at our December 9<sup>th</sup> Board to accept this generous donation to begin the process of starting a motor unit for our community in an effort to increase traffic and pedestrian safety.



**KENSINGTON POLICE PROTECTION  
AND COMMUNITY SERVICES DISTRICT**

Report to the Board of Directors  
Results of the Fiscal Year 2009 Audit

July 27, 2010

Board of Directors  
Kensington Police Protection and Community Services District  
Kensington, California

I have audited the financial statements of the Kensington Police Protection and Community (KPPCSD) for the year ended June 30, 2009, and have issued my report thereon. In planning and performing my audit, I considered KPPCSD's internal control in order to determine my auditing procedures for the purpose of expressing an opinion on the consolidated financial statements and not to provide assurance on internal control. This letter summarized comments under professional standards regarding my engagement and suggestions regarding opportunities for strengthening internal controls and operating efficiency. This letter does not affect my report on the financial statements.

**I. The Auditor's Responsibility for Detecting Fraud**

As stated in my engagement letter dated September 13, 2005, my responsibility, as described by professional standards, is to plan and perform my audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatements and are fairly presented in accordance with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute assurance and because I did not perform a detailed examination of all transactions, there is a risk that material errors, fraud, or other illegal acts may exist and not be detected by me.

**II. Significant Accounting Policies**

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of my engagement letter, I will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Kensington Police Protection and Community are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the Fiscal Year. I noted no transactions entered into by KPPCSD during the year that were both significant and unusual, and of which, under professional standards, I am required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

# KENSINGTON POLICE PROTECTION AND COMMUNITY

## Report to the Board of Directors Results of the Fiscal Year 2009 Audit

### III. Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Depreciation estimates for capital assets, including depreciation methods and useful lives assigned to depreciable property
- Accrual of compensated absences

During my audit, I evaluated the key factors and assumptions used to develop the accounting estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

### IV. Audit Adjustments

For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in my judgment, may not have been detected except through my auditing procedures. An audit adjustment may or may not indicate matters that could have a significant effect on KPPCSD's financial reporting process (that is, cause future financial statements to be materially misstated). The following audit adjustments, in my judgment, indicate matters that could have a significant effect on KPPCSD's financial reporting process.

- No audit adjustments for 2009.

### V. Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to my satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's report. I am pleased to report that no such disagreements arose during the course of my audit.

## KENSINGTON POLICE PROTECTION AND COMMUNITY

Report to the Board of Directors  
Results of the Fiscal Year 2009 Audit

### **VI. Consultations with Other Independent Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, my professional standards require the consulting accountant to check with me to determine that the consultant has all the relevant facts. To my knowledge, there were no such consultations with other accountants during FISCAL YEAR 2009.

### **VII. Issues Discussed Prior to Retention of Independent Auditors**

I generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Kensington Police Protection and Community's auditors. However, these discussions occurred in the normal course of my professional relationship and my responses were not a condition to my retention.

### **VIII. Difficulties Encountered in Performing the Audit**

I encountered some difficulties in getting schedules from the client in performing my audit. Therefore, the audit for 2009 was late.

## KENSINGTON POLICE PROTECTION AND COMMUNITY

Report to the Board of Directors'  
Results of the Fiscal Year 2009 Audit

### IX. CURRENT YEAR RECOMMENDATIONS

- I recommend to institute more thorough review procedures for payroll processing.

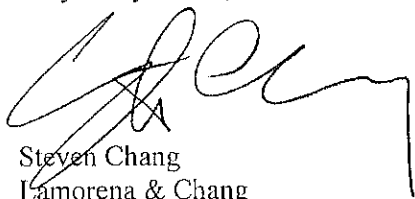
### II. PRIOR YEAR RECOMMENDATIONS

*None*

I will review the status of these comments during my next audit engagement. I have already discussed many of these comments and suggestions with various Kensington Police Protection and Community's personnel, and I will be pleased to discuss these comments in further detail.

This information is intended solely for the information and use of the Board of Directors, management, and governmental agencies as required, and should not be used by any other party for any purpose.

Very Truly Yours,



Steven Chang  
Lamorena & Chang

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES  
DISTRICT  
SCHEDULE OF CURRENT YEAR FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2009**

**2009-1**

Over-time wages paid was not properly supported.

**Criteria**

Over-time wages expenditure is \$39,006 in fiscal year 2009. Kensington Police Protection and Community Services District required employees to report over-time hours on their timesheets. The supervisors are responsible for approving over-time claims. Approved timesheets are given to the payroll department to process paychecks.

**Condition**

L&C have identified a total of 4 incidents, out of a total of 30 samples tested. The 4 sample support timesheets did not tie and agree to the payroll register. In all 4 incidents, the officers were paid more over-time than what was reported.

**Effect**

There was a control weakness that appears to be no preliminary review process of payroll register to the timesheets. As a result, over-time wages paid was inaccurate and KPPCSD overpaid its employees for over-time wages.

**Recommendation**

L&C recommended that KPPCSD should assign another employee to check the accuracy of the preliminary payroll register against approved timesheets before paychecks are finalized for payment.

**Questioned Costs**

Not able to determine as L&C did not test the whole population of the over-time wages records.

**Management Response and Corrective Action Plan**

Management completely agrees with the findings of the 2008/2009 audit and has already taken corrective action.

Between April and December of 2009, officer's schedules were changed from a "4/10" schedule to a "3/12" schedule to cover for a personnel/ staffing shortage. This resulted in officers working four built in overtime hours a pay period, which they were not required to fill out a daily overtime slip for.

However, Management also began to discover payroll and payable issues by the end of 2009 that were traced back to a personnel issue. Following an internal audit conducted by the District's accountant/CPA, by March of 2010, changes were made in the way payroll was processed. It was during this time that the District's accountant/CPA took over the responsibility to process payroll and continued to audit the payroll and payables process.

With changes in personnel occurring in August 2010, Management has begun the search to identify personnel who would be qualified and have the necessary experience in day to day accounting transactions and payroll processes. The search is being conducted with the assistance of the District's accountant/CPA.

**KENSINGTON POLICE PROTECTION AND  
COMMUNITY SERVICES DISTRICT**

Basic Financial Statements and Independent Auditor's Report for the  
Year ended June 30, 2009



**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**  
 Basic Financial Statements  
 and Required Supplementary Information  
 for the Fiscal Year Ended June 30, 2009

---

*TABLE OF CONTENTS*

	Page
<b>Independent Auditor's Report</b> .....	1-2
<b>Management's Discussion and Analysis (Required Supplementary Information)</b> .....	3-6
<b>Basic Financial Statements</b>	
Statement of Net Assets and Governmental Funds Balance Sheet.....	7
Statement of Activities and Governmental Funds Statement of Revenues and Expenditures and Changes in Fund Balance .....	8-9
Statement of Fiduciary Net Assets .....	10
Statement of Changes in Net Assets—Fiduciary Funds .....	11
Statement of Revenue, Expenditure and Change in Fund Balances—Actual and Budget.....	12
Notes to the Basic Financial Statements.....	13-25
<b>Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards</b> .....	26-27
<b>Status of Prior Year Findings</b> .....	28
<b>Current Year Findings</b> .....	29
<b>Schedule of Current Year Findings and Questioned Cost</b> .....	30-31

## Independent Auditor's Report

Board of Directors  
Kensington Police Protection and Community Services District  
Kensington, California

I have audited the accompanying basic financial statements of the governmental activities and each major fund of the Kensington Police Protection and Community Services District (District), as of and for the year ended June 30, 2009, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. My responsibility is to express opinions on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinions.

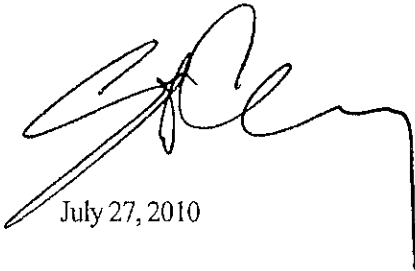
In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of June 30, 2009, and the changes in its financial position thereof and the respective budgetary comparison for the general and special revenue funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note 2 to the financial statements, the District adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements — and Management's Discussion and Analysis — for State and Local Governments*; GASB Statement No. 37, *Basic Financial Statements — and Management's Discussion and Analysis — for State and Local Governments: Omnibus*; GASB Statement No. 38, *Certain Financial Statement Note Disclosures*; and GASB Interpretation No. 6, *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements*.

In accordance with *Government Auditing Standards*, I have also issued my report dated July 27, 2010, on my consideration of the District's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.

**Independent Auditor's Report (continued)**

The management's discussion and analysis and budgetary comparison information, as listed in the table of contents, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.



July 27, 2010

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009  
(Required Supplementary Information)**

This discussion and analysis of the Kensington Police Protection and Community Service District's fiscal performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2009. Please review it in conjunction with the transmittal letter and the basic financial statements, which begin on page 7.

**FINANCIAL HIGHLIGHTS**

**From the Statement of Net Assets**

- Total net assets for the years ended June 30, 2009 and 2008 are \$5,881,196 and \$6,015,041, respectively. This is a 2.23% decrease.
- Unrestricted net assets, the part of net assets that can be used to finance day-to-day operations, are \$1,895,241.

**From the Governmental Fund Financial Statements**

Our General Fund balance decreased by \$63,925.

- Property tax revenues (including special tax revenue for police services) for fiscal years ended June 30, 2009 and 2008 were \$1,923,865 and \$1,886,000, respectively. This is a 2.01% increase.

**OVERVIEW OF FINANCIAL STATEMENTS**

The District's basic financial statements are comprised of three components: government-wide financial statements, governmental funds financial statements, and notes to the financial statements. Required supplementary information in addition to the basic financial statements is also presented.

**Government-wide financial statements**

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances in a manner similar to a private-sector business. There are two government-wide financial statements—the Statement of Net Assets and the Statement of Activities and Changes in Net Assets.

The Statement of Net Assets presents information on all of the District's assets and liabilities, with the difference between the two reported as net assets. Over time, increases and decreases in net assets, may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The Statement of Activities presents information showing how the District's net assets changed during the fiscal year. Accrual of revenue and expenses are taken into account regardless of when cash is received or paid.

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

**OVERVIEW OF FINANCIAL STATEMENTS (Continued)**

**Government-wide financial statements (continued)**

As in a private-sector business, capital assets are depreciated, debt service is not a source of revenue, and compensated absences are expensed in the period earned.

**Governmental funds financial statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities. The major differences between fund financial statements and government-wide financial statements are in the way debt proceeds, capital outlay, and compensated absences are recorded. Reconciliations between the two types of financial statements are found on page 7 using the adjustment column.

**Notes to the financial statements**

The notes provide additional information that is essential to a full understanding of the data provided in the financial statements.

**Supplementary information**

In addition to the basic financial statements and accompanying notes, this report also presents budgetary comparison schedules and a PERS schedule of funding progress.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

Net assets serve over time as a useful indicator of the District's financial position. In the case of the District, assets exceeded liabilities by \$5,881,196 as of June 30, 2009 and \$6,015,041 as of June 30, 2008. This number is comprised of two components:

	<b>June 30, 2009</b>	<b>June 30, 2008</b>
Investment in capital assets, net of debt	\$ 3,985,955	\$ 4,058,244
Unrestricted assets	1,895,241	1,956,797
<b>Total net assets</b>	<b>\$ 5,881,196</b>	<b>\$ 6,015,041</b>

Investment in capital assets consists of fixed assets less any related debt that is still outstanding.

Unrestricted assets are used to finance day-to-day operations, including debt service.

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

**GOVERNMENTAL FUNDS ANALYSIS**

The District's largest source of revenue is derived from property tax allocations. In 1978 the voters passed Proposition 13 and removed the ability of local agencies to set their own property taxes. The 1% maximum property tax rate is fixed by Article XIII A, § 1(a) of the California Constitution. The Legislature adopted statutes ("AB 8") that tell county auditor-controllers how to allocate the resulting revenues. This is unrestricted revenue and can be used for all District business.

The District's collection of Special Tax Revenue, another large source of revenue, is restricted to police activities. The current rate as of June 30, 2009 was established in 1997 after receiving voter approval in 1994.

The District also collects a special assessment called the Kensington Park Landscape and Lighting District Assessment. The funds are restricted for New Park maintenance only.

In fiscal year ended June 30, 2009, the District was the beneficiary of the COPS Grant minimum allocation of \$100,000. The funds must be used for front line equipment/services and all expenditures have been approved by the District Board of Directors.

The largest expenditure of the District is salary and benefits, including PERS contributions. These are governed by current Memorandum of Understanding agreements negotiated between the District and represented and non-represented employees.

The other area of expenditures of significance is for services and supplies. That would include items such as vehicle maintenance, including the purchase of gasoline. This is the support structure for the police department.

Other reserved funds:

Reserved for compensated absences payable—\$57,544

**COMMENTS ON BUDGET COMPARISONS**

Actual revenues exceeded budgeted revenues by \$46,086.

Actual expenditures were less than final budgeted expenditures by \$324,456, mostly due to not moving forward with capital projects as budgeted. These include park restroom, annex renovation, patrol car and in-car video.

These two differences added together equal a positive variance of \$370,542.

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

**HISTORY AND ECONOMIC FACTORS**

The Kensington Police Protection and Community Services District was formed as a Police Protection District in 1946 for the purpose of providing police services to the community of Kensington. In 1953, the District was changed to a Community Services District, per Government Code 61600, which enabled the District to provide park and recreation services, oversight to the solid waste contract, and the provision of police protection services.

In 1978, Proposition 13 was passed by California voters resulting in the implementation of AB 8 which set the formula used in property tax allocation for local government. The formula was based on prior years' budgets and the Kensington Police Protection and Community Services District had a history of very lean budgets.

In 1980, the Board of Directors for the District approved Resolutions 80-01 and 80-02, setting into motion a proposal for a special tax and a special election for the special tax. The original amount of the tax was \$45 per year for single family residential, \$90 per year for multiple unit residential, \$135 per year for commercial and institutional property and \$45 per year for miscellaneous improved property.

In 1984, the Board of Directors for the District approved Resolution 84-01 requesting the electorate approve an increase in the special tax to \$90 per year for single family residential, \$135 per year for multiple unit residential, \$180 per year for commercial and institutional property and \$90 per year for miscellaneous improved property.

In 1993, the Board of Directors for the District approved Resolution 93-04 requesting the electorate approve an increase in the special tax to \$210 per year for single family residential, \$315 per year for multiple units residential, \$315 per year for commercial and institutional, \$210 per year for miscellaneous improved property and \$63 per year for unimproved property.

In 1994, the Board of Directors for the District approved Resolution 94-13 requesting the electorate approve an increase in the special tax to \$300 per year for single family residential, \$450 per year for multiple units residential, \$450 per year for commercial and institutional, \$300 per year for miscellaneous improved property and \$90 per year for unimproved property. An increase of tax was voted and passed.

In 1997, the Board of Directors for the District approved Ordinance 97-01 setting the rates at the maximum allowed based on Resolution 94-13.

**REQUEST FOR INFORMATION**

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to General Manager/Chief of Police Greg Harman.

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT  
STATEMENT OF NET ASSETS AND GOVERNMENTAL FUNDS BALANCE SHEET  
FOR THE YEAR ENDED JUNE 30, 2009

	General Fund	Capital Project	Total	Adjustment (Note 9)	Statement of Net Assets
<b>Assets</b>					
Cash and investments	\$ 1,803,360	\$ 125,154	\$ 1,928,514	\$ -	\$ 1,928,514
Receivables					
Supplemental taxes and Community Services District	12,531	-	12,531	-	12,531
Interest receivable	4,660	370	5,030	-	5,030
Grant receivable	39,575	-	39,575	-	39,575
Reimbursements and other	6,000	-	6,000	-	6,000
Prepaid	1,092	-	1,092	-	1,092
Capital assets					
Land	-	-	-	2,808,347	2,808,347
Vehicle and equipment	-	-	-	475,391	475,391
Building and improvement	-	-	-	1,472,602	1,472,602
Furniture & fixtures	-	-	-	28,396	28,396
Accumulated depreciation	-	-	-	(798,781)	(798,781)
Total assets	<u>\$ 1,867,218</u>	<u>\$ 125,524</u>	<u>\$ 1,992,742</u>	<u>\$ 3,985,955</u>	<u>\$ 5,978,697</u>
<b>Liabilities</b>					
Accounts payable	\$ 36,629	\$ -	\$ 36,629	\$ -	\$ 36,629
Compensated absence	57,544	-	57,544	-	57,544
Accrued payable	3,328	-	3,328	-	3,328
Lease payable	-	-	-	-	-
Total liabilities	<u>\$ 97,501</u>	<u>\$ -</u>	<u>\$ 97,501</u>	<u>\$ -</u>	<u>\$ 97,501</u>
<b>Fund balances/net assets</b>					
Fund balances					
Reserved for					
Compensated absence	\$ 57,544	\$ -	\$ 57,544	\$ (57,544)	\$ -
Unreserved for					
Undesignated	1,712,173	125,524	1,837,697	(1,837,697)	-
Total fund balances	<u>1,769,717</u>	<u>125,524</u>	<u>1,895,241</u>	<u>(1,895,241)</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 1,867,218</u>	<u>\$ 125,524</u>	<u>\$ 1,992,742</u>		
<b>Net assets</b>					
Capital assets				3,985,955	3,985,955
Unrestricted				-	1,895,241
Total net assets				<u>\$ 3,985,955</u>	<u>\$ 5,881,196</u>

*The accompanying notes are an integral part of the financial statements.*

56



KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT  
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUNDS STATEMENT  
OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2009

	General	Capital Project	Total	Adjustment (Note 10)	Statement of Activities
<b>EXPENDITURES/EXPENSES</b>					
Current expenditures/expenses					
Police Salary and Benefits					
Salary-Officers	\$ 878,273	\$ -	\$ 878,273	\$ -	\$ 878,273
Compensated Absence	(9,517)	-	(9,517)	-	(9,517)
Overtime	39,006	-	39,006	-	39,006
Salary-Non sworn	31,705	-	31,705	-	31,705
Uniform Allowance	8,033	-	8,033	-	8,033
Safety Equipment	2,047	-	2,047	-	2,047
Medical Insurance	225,531	-	225,531	-	225,531
Disability & Life Insurance	6,725	-	6,725	-	6,725
Social Security/Medicare	17,485	-	17,485	-	17,485
PERS District	258,854	-	258,854	-	258,854
PERS Officers	80,903	-	80,903	-	80,903
Workers Compensation	63,229	-	63,229	-	63,229
Police Expenses					
Expendable Police Supplies	714	-	714	-	714
Range/Ammunition Supplies	1,134	-	1,134	-	1,134
Vehicle Operation	42,732	-	42,732	-	42,732
Communications (RPD)	117,839	-	117,839	-	117,839
Prisoner/Case Exp/Booking	2,860	-	2,860	-	2,860
Training	14,479	-	14,479	-	14,479
Recruiting	3,090	-	3,090	-	3,090
Reserve Officers	1,851	-	1,851	-	1,851
Meals and Travel	3,949	-	3,949	-	3,949
Utilities	7,864	-	7,864	-	7,864
Building Repair	2,244	-	2,244	-	2,244
Office Supplies	6,198	-	6,198	-	6,198
Telephone	10,857	-	10,857	-	10,857
Housekeeping	3,754	-	3,754	-	3,754
Publications	2,410	-	2,410	-	2,410
West-Net/Cal	12,296	-	12,296	-	12,296
Community Policing	3,320	-	3,320	-	3,320
COPS Special Fund	49,439	-	49,439	-	49,439
Consulting	9,504	-	9,504	-	9,504
Recreation Salary and Benefits					
Park and Recreation Administration	9,583	-	9,583	-	9,583
Custodian	21,000	-	21,000	-	21,000
Social Security/Medicare	764	-	764	-	764
Recreation Expenses					
Community Center Utilities	3,542	-	3,542	-	3,542
Janitorial Supplies	1,169	-	1,169	-	1,169
Community Center Repairs	791	-	791	-	791
Building E Repair	1,350	-	1,350	-	1,350
Annex Utilities	270	-	270	-	270
Park O&M	38,575	-	38,575	-	38,575
Misc. Park/Rec Expense	3,593	-	3,593	-	3,593
District Expenses					
Computer Maintenance	20,575	-	20,575	-	20,575
Legal	85,737	-	85,737	-	85,737
Accounting	13,722	-	13,722	-	13,722
Equipment Rental	3,875	-	3,875	-	3,875
Insurance	28,603	-	28,603	-	28,603
Election	5,307	-	5,307	-	5,307
MCI Fund/KFPD Maintenance	11,457	-	11,457	-	11,457
County Expense	19,486	-	19,486	-	19,486
Waste/Cycle	5,113	-	5,113	-	5,113
Miscellaneous	11,017	-	11,017	-	11,017
Depreciation	-	-	-	95,780	95,780
<b>Total current expenditures/expenses</b>	<b>2,184,337</b>	<b>-</b>	<b>2,184,337</b>	<b>95,780</b>	<b>2,280,117</b>
Capital outlay					
Equipment and furniture	3,061	-	3,061	(3,061)	-
Buildings and improvements	22,130	-	22,130	(22,130)	-
<b>Total capital outlay</b>	<b>25,191</b>	<b>-</b>	<b>25,191</b>	<b>(25,191)</b>	<b>-</b>
Bad Debt	-	-	-	1,700	1,700
<b>Total expenditures/expenses</b>	<b>2,209,528</b>	<b>-</b>	<b>2,209,528</b>	<b>72,289</b>	<b>2,281,817</b>

*The accompanying notes are an integral part of the financial statements.*

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT  
 STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUNDS STATEMENT  
 OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE  
 FOR THE YEAR ENDED JUNE 30, 2009  
 (continued)

	General	Capital Project	Total	Adjustment (Note 10)	Statement of Activities
<b>GENERAL REVENUES:</b>					
Property Taxes	1,243,448	-	1,243,448	-	1,243,448
Special Assessments	680,340	-	680,340	-	680,340
Grants	100,000	-	100,000	-	100,000
Charges for Services	8,067	-	8,067	-	8,067
Rents and Fees	24,923	-	24,923	-	24,923
Investment Income	26,676	2,134	28,810	-	28,810
Franchise Fees	21,040	-	21,040	-	21,040
Other Tax Income	29,357	-	29,357	-	29,357
Other Income	12,411	-	12,411	-	12,411
Private Contributions	250	-	250	-	250
<b>Total Revenues</b>	<u>2,146,512</u>	<u>2,134</u>	<u>2,148,646</u>	<u>-</u>	<u>2,148,646</u>
Excess (deficiency) of Revenues Over Other (under) Expenditures	(63,016)	2,134	(60,882)	(72,289)	(133,171)
<b>Other Financing Sources (Uses)</b>					
Transfers In	(7,912)	-	(7,912)	-	(7,912)
Transfers Out	7,003	-	7,003	-	7,003
<b>Total Other Financing Sources (uses)</b>	<u>(909)</u>	<u>-</u>	<u>(909)</u>	<u>-</u>	<u>(909)</u>
<b>Change in Net Assets</b>	<u>(63,925)</u>	<u>2,134</u>	<u>(61,791)</u>	<u>(72,289)</u>	<u>(134,080)</u>
<b>Fund Balances/Net Assets, beginning of year</b>	1,833,407	123,390	1,967,797	4,058,244	6,015,276
<b>Prior Year Adjustment</b>	235	-	235	-	235
<b>Fund balances/net assets, end of year</b>	<u>\$ 1,769,482</u>	<u>\$ 125,524</u>	<u>\$ 1,906,006</u>	<u>\$ 3,985,955</u>	<u>\$ 5,881,196</u>

*The accompanying notes are an integral part of the financial statements.*

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT  
STATEMENT OF FIDUCIARY NET ASSETS  
JUNE 30, 2009

	Emergency Preparedness Fund	Kensington Park Reassessment District 2004-1 Fund	Total
<b>Assets</b>			
Cash and investments	\$ 902	\$ 257,798	\$ 258,700
Interest receivable	-	351	351
Special assessments receivable	-	1,402,307	1,402,307
<b>Total assets</b>	<b>\$ 902</b>	<b>\$ 1,660,456</b>	<b>\$ 1,661,358</b>
<b>Liabilities</b>			
Accounts payable	\$ 451	\$ 2	\$ 453
2004 Limited Obligation Improvement Bonds	-	1,518,979	1,518,979
Bond interest payable	-	26,472	26,472
<b>Total liabilities</b>	<b>\$ 451</b>	<b>\$ 1,545,453</b>	<b>\$ 1,545,904</b>
<b>Net Assets</b>			
Reserved for Emergency Preparedness Council	\$ 451	\$ -	\$ 451
Reserved for Reassessment District 2004-1	-	115,003	115,003
<b>Total net assets</b>	<b>\$ 451</b>	<b>\$ 115,003</b>	<b>\$ 115,454</b>

*The accompanying notes are an integral part of the financial statements.*

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT  
STATEMENT OF CHANGES IN NET ASSETS-FIDUCIARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2009**

	Emergency Preparedness Fund	Kensington Park Reassessment District 2004-1 Fund	Total
<b>ADDITIONS:</b>			
Special assessments	\$ -	\$ 180,503	\$ 180,503
Interest income	-	2,041	2,041
<b>Total additions</b>	<b>-</b>	<b>182,544</b>	<b>182,544</b>
<b>DEDUCTIONS:</b>			
Bond administration charges	-	8,730	8,730
Bond expenses	-	66,609	66,609
Bond principal	-	93,937	93,937
Contract services	-	-	-
<b>Total deductions</b>	<b>-</b>	<b>169,276</b>	<b>169,276</b>
Net increase (decrease) in fiduciary net assets	-	13,268	13,268
Transfer in	-	(6,259)	(6,259)
Transfer out	-	7,168	7,168
			-
<b>Net assets, beginning of year</b>	<b>451</b>	<b>100,826</b>	<b>101,277</b>
<b>Net assets, end of year</b>	<b>\$ 451</b>	<b>\$ 115,003</b>	<b>\$ 115,454</b>

*The accompanying notes are an integral part of the financial statements.*

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT  
STATEMENT OF REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2009**

	General Fund Budget	General Fund Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Property Taxes	\$ 1,287,926	\$ 1,243,448	\$ (44,478)
Special Assessments	679,000	680,340	1,340
Grant Revenue	-	100,000	100,000
Investment Income	40,400	26,676	(13,724)
Rents and Fees	22,000	24,923	2,923
Charges for Services	3,500	8,067	4,567
Franchise Fees	20,800	21,040	240
Special Assessments-Park Maintenance	28,800	29,357	557
Other Income	15,000	12,411	(2,589)
Donations	3,000	250	(2,750)
	<b>Total Revenues</b>	<b>2,146,512</b>	<b>46,086</b>
<b>Expenses:</b>			
Police Salary and Benefits	1,700,433	1,602,274	98,159
Police Other Expenses	256,112	287,031	(30,919)
Recreation Salary and Benefits	38,237	31,347	6,890
Recreation Expenses	63,240	49,290	13,950
District Expenses	161,262	214,395	(53,133)
Capital Outlay	314,700	25,191	289,509
	<b>Total Expenditures</b>	<b>2,209,528</b>	<b>324,456</b>
Excess of Revenues over (under) Expenditures	<b>\$ (433,558)</b>	<b>\$ (63,016)</b>	

*The accompanying notes are an integral part of the financial statements.*

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2009

**NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

This summary of significant accounting policies of Kensington Police Protection and Community Services District (the "District") is presented to assist in understanding the District's financial statements. These accounting policies conform to generally accepted accounting principles and have been consistently applied in the preparation of the financial statements.

*Organization and description of funds*

The District was formed to provide police protection services and parks and recreation services. The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise the fund's assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The District also maintains two fiduciary funds: (1) Emergency Preparedness Fund (used for expenses in conjunction with the emergency radio network) and (2) Kensington Park Reassessment District 2004-1 Fund (used to account for special assessment funds, see Note 4).

*Government-wide Financial Statements*

The District's Government-wide Financial Statements include a Statement of Net Assets and a Statement of Activities and Changes in Net Assets. These statements present summaries of Governmental Activities for the District accompanied by a total column.

These statements are presented on an economic resources measurement focus and the *accrual basis* of accounting. Accordingly, all of the District's assets and liabilities, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Assets. The Statement of Activities presents changes in net assets. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

The Government-wide Statement of Activities presents a comparison between expenses, both direct and indirect, and program revenues for each governmental program. Direct expenses are those that are specifically associated with a service, program or department and are therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipients of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues not classified as program revenues are presented as general revenues. The comparison of program revenues and expenditures identifies the extent to which each program is self-financing or draws from the general revenues of the District.

Net assets should be reported as restricted when constraints placed on net asset use are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net assets restricted for other purposes result from special revenue funds and the restrictions on their net asset use.

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2009**

**NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Separate financial statements are provided for governmental funds. Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Major individual governmental funds are reported as separate columns in the governmental fund financial statements. No major funds are aggregated and presented in a single column. The District had no major funds in the fiscal year ended June 30, 2009.

***Governmental Fund Financial Statements***

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. Accompanying schedules are presented to reconcile and explain the differences in net assets as presented in these statements to the net assets presented in the Government-wide Financial Statements.

All governmental funds are accounted for on a spending or current financial resources measurement focus and the *modified accrual basis* of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the District, are intergovernmental revenues, investment earnings and charges for services. Expenditures are generally recognized when incurred under the modified accrual basis of accounting.

The District has only two funds in fiscal year 2009, the General Fund and Capital Project Fund.

General Fund—the General Fund is the operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund—The Debt Service Fund is used to account for financial resources to be used or the retirement of debt. The Kensington Park Reassessment Bond 2004-1 issued in June 2004 in defeasance of the 1994 special assessment bonds has been determined to be an Agency Fund since the District is not obligated to repay the debt. The balance in the debt service fund has therefore been transferred to the Kensington Park Reassessment District 2004-1 Fund (see Note 4) and is not part of fiscal year 2009 presentation.

Capital Projects Fund—The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2009

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

*Budgets and budgetary accounting*

The District follows these procedures in establishing the budgetary data reflected in the basic financial statements:

1. During the month of May, the General Manager/ Chief of Police submits to the Board of Directors a preliminary operating budget. During the month of June the General Manager/Chief of Police submits to the Board of Directors a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.
2. The budget is enacted through a motion to adopt the Budget.
3. Formal budgetary integration is employed as a management control device during the fiscal year for the General Fund and Capital Projects Fund.
4. Budgets for the General Fund and the Capital Projects Fund are adopted on a basis consistent with accounting principles generally accepted in the United States (US GAAP).

*Encumbrances*

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund and the Capital Projects Fund. All appropriations lapse at fiscal year end.

*Cash and investments*

Cash includes amounts in demand deposits as well as short-term investments. Investments are carried at market value.

*Accounting pronouncements*

Effective July 1, 2003, the District adopted the provisions of GASB No. 34, issued in June 1999; GASB No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* ("GASB No. 37") issued in June 2001 and GASB No. 38, *Certain Financial Statement Disclosures* ("GASB No. 38") issued in June 2001.

The Governmental Accounting Standards Board Statement No. 34, "Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments" establishes a new financial reporting model for state and local governments. This new model requires that at a minimum the basic financial statements of a government include: (1) management's discussion and analysis (MD&A) as a component of required supplementary information (RSI), (2) both government-wide financial statements and fund financial statements, (3) notes to the financial statements and (4) RSI other than MD&A.



KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2009

**NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Compensated absences*

District employees are entitled to certain compensated absences based on their length of employment. Payable for compensated absences is \$57,544 at June 30, 2009.

*Fund equity reservations and designations*

Reservations and designations of the ending fund balance indicate portions of fund balance not appropriate for expenditures or amounts legally segregated for a specific future use.

*Statement calculations and use of estimates*

Due to rounding, column and row calculations may approximate actual figures. Approximations may result when decimal places are eliminated to present whole numbers.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenditures during the reporting periods. Actual results could differ from those estimates.

*Reclassification*

Certain accounts in the prior-year financial statements have been reclassified to conform to the presentation in the current-year financial statements.

**NOTE 2—CASH AND INVESTMENTS**

The District maintains most of its cash in the County of Contra Costa treasury. Balances are stated at cost, which is approximately market value.

The District maintains a cash and investment that is available for use by all funds. Investments made by the District are summarized below. The investments that are represented by specific identifiable investment securities are classified below according to credit risk:

Category 1—Investments that are insured or registered, or for which securities are held by the District or its agent in the District's name.

Category 2—Uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the District's name.

Category 3—Uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the District's name.

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2009**

**NOTE 2—CASH AND INVESTMENTS (Continued)**

A summary of the District's cash and investments at June 30, 2009 follows:

	<b>Carrying Value</b>	<b>Market Value</b>
<b><u>Governmental Funds (District Fund)</u></b>		
<b><u>Category 1:</u></b>		
Cash in Checking Accounts	\$ 3,725	\$ 3,725
Petty Cash	100	100
	3,825	3,825
<b><u>Uncategorized:</u></b>		
County Treasury	1,924,689	1,924,689
<b>Total Governmental Fund (District Fund)</b>	<b>1,928,514</b>	<b>1,928,514</b>
 <b><u>Fiduciary Funds</u></b>		
<b><u>Category 1:</u></b>		
Cash in Checking Accounts	902	902
<b><u>Uncategorized:</u></b>		
County Treasury	257,798	257,798
<b>Total Fiduciary Fund</b>	<b>258,700</b>	<b>258,700</b>
<b>Total Governmental &amp; Fiduciary Fund</b>	<b>\$ 2,187,214</b>	<b>\$ 2,187,214</b>

The disposition of cash and investments by fund is as follows:

General Fund	\$ 1,803,360
Capital Projects Fund	125,154
	\$ 1,928,514
 Emergency Preparedness Fund	 \$ 902
 2004-1 Park Reassessment Bond Fund	 \$ 257,798

The District's cash fund in the County Treasury is not categorized by risk category because the District's share is not evidenced by specifically identifiable securities.

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2009**

**NOTE 2—CASH AND INVESTMENTS (Continued)**

*Deposits*

The California Government Code requires California banks and savings and loan associations to secure a local governmental agency's deposits by pledging government securities as collateral. The market value of pledged securities must equal at least 100% of the agency's deposits. California law also allows financial institutions to secure an agency's deposits by pledging first trust deed mortgage notes having a value of 150% of an agency's total deposits. The agency may waive collateral requirements for deposits, which are fully insured up to \$100,000 by federal deposit insurance.

**NOTE 3—CAPITAL ASSETS**

The District's capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are valued at their estimated fair market value on the date donated. Capital assets are recorded at cost and depreciated over their estimated useful lives. Depreciation is charged to governmental activities by function.

Depreciation of capital assets is charged as an expense against operations each year and the total amount of depreciation taken over the years, accumulated depreciation, is reported on the Statement of Net Assets as a reduction in the book value of capital assets.

Depreciation of capital assets in service is provided using the straight-line method, which means the cost of the asset is divided by its expected useful life in years, and the result is charged to expense each year until the asset is fully depreciated. The District has assigned the useful lives listed below to capital assets:

Vehicles	5 years
Furniture and fixtures	5 years
Building and improvements	20-40 years
Machinery and equipment	5-10 years

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2009**

**NOTE 3—CAPITAL ASSETS (continued)**

A summary of changes in general fixed assets follows:

	<u>Balance 6/30/08</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 6/30/09</u>
Non-Depreciable Assets				
Land	\$ 2,808,347	\$ -	\$ -	\$ 2,808,347
Depreciable Assets				
Building & Improvements	1,450,472	22,130	-	1,472,602
Vehicles & Equipment	472,330	3,061	-	475,391
Furniture & Fixtures	28,396	-	-	28,396
	<u>4,759,545</u>	<u>25,191</u>	<u>-</u>	<u>4,784,736</u>
Accumulated Depreciation				
Building & Improvements	289,025	42,322	-	331,347
Vehicles & Equipment	385,612	53,425	-	439,037
Furniture/Fixtures/Improvements	28,363	34	-	28,397
	<u>703,000</u>	<u>95,781</u>	<u>-</u>	<u>798,781</u>
<b>Capital Assets Net of Depreciation</b>	<u>\$ 4,056,545</u>	<u>\$ (70,590)</u>	<u>\$ -</u>	<u>\$ 3,985,955</u>

**NOTE 4—SPECIAL ASSESSMENT DEBT**

*Kensington Park Reassessment District 2004-1 Refunding Bonds*

	<u>June 30, 2008</u>	<u>Borrowings</u>	<u>Payments</u>	<u>June 30, 2009</u>
2004 Limited Obligation Improvement Bonds	\$ 1,612,916	\$ -	\$ 93,937	\$ 1,518,979
	<u>\$ 1,612,916</u>	<u>\$ -</u>	<u>\$ 93,937</u>	<u>\$ 1,518,979</u>

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2009**

**NOTE 4—SPECIAL ASSESSMENT DEBT (continued)**

The original 1994 Limited Obligation Improvement Bonds were issued pursuant to the provisions of the Improvement Bond Act of 1915 to finance costs of acquisition of land to be used as a park and installation of certain recreational improvements. The bonds are limited obligations of the District and are equally and ratably secured by unpaid assessments on certain parcels of property located within the Kensington Park Assessment district. The Kensington Park Assessment District was created by the District pursuant to the Landscaping and Lighting Act of 1972 specifically to finance the park landscaping and lighting project. The unpaid assessments represent fixed liens on each assessed parcel. Annual installments of the unpaid assessments together with interest thereon, sufficient to meet the scheduled debt service, are included in the tax bills for the assessed properties and the receipts are deposited into a redemption fund used to pay interest and principal on the bonds as they come due. The District is in no way liable for the repayment of the improvement bonds. The District is only acting as an agent for the property owners in collecting the assessments, forwarding the collections to bondholders, and initiating foreclosure proceedings.

On June 17, 2004, the District issued \$1,868,600 of 2004 Limited Obligation Improvement Bonds for the purpose of refunding the \$2,050,000 of outstanding 1994 Limited Obligation Improvement Bonds. The refunding took advantage of lower interest rates which were available and resulted in reductions in debt service requirements over the life of the new debt. The net proceeds of \$1,868,600 from these bonds were transferred to a trustee and placed in an irrevocable trust to redeem the 1994 Limited Obligation Improvement Bonds. These funds were invested in U.S. government securities to provide for the redemption price and interest through the call date. The 2004 bond bears annual interest at a fixed rate of 4.25%. The bond was issued as a fully registered note in a single denomination of \$1,868,600. Interest on the bond becomes payable commencing March 2, 2005, and semi-annually thereafter on each September 2 and March 2 until maturity. The bond maturity date is September 2, 2020.

The following funds have been created: (1) Reserve Fund, established in the initial amount of \$93,430 from the bond proceeds; (2) Redemption Fund, established to collect all payments of principal and interest installments on the assessments; (3) cost of issuance fund, established to pay issuance costs and (4) administrative expense fund, established to reimburse payment of administrative expenses. The District's liability to advance funds to the Redemption Fund in the event of delinquent installments shall not exceed the balance in the Reserve Fund.

As of June 30, 2009, future debt service payments were as follows:

<u>Fiscal year ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$ 101,987	\$ 62,425	\$ 164,412
2011	105,483	58,016	163,499
2012	108,987	53,459	162,446
2013	112,176	48,759	160,935
2014	120,367	43,818	164,185
Thereafter	969,979	150,542	1,120,521
	<u>\$ 1,518,979</u>	<u>\$ 417,019</u>	<u>\$ 1,935,998</u>

Current Portion of Interest: \$62,425

Current Portion of Principal: \$101,987

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2009**

**NOTE 5—DEFINED BENEFIT PENSION PLAN**

*PERS plan description*

The District has a defined benefit pension plan (the “Plan”) which provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The Plan is part of the Public District portion of the California Public Employees Retirement System (CalPERS), an agent multiple-employer plan administered by CalPERS, which acts as a common investment and administrative agent for participating public employers within the state of California. A menu of benefit provisions as well as other requirements is established by State statutes within the Public Employees’ Retirement Law. The District selects optional benefit provisions from the benefit menu by contract with CalPERS and adopts those benefits through board action. CalPERS issues a separate comprehensive annual financial report. Copies of the report may be obtained from the CalPERS Executive Office at 400 P Street, Sacramento, CA 95814.

*Funding policy*

Active plan members in the Plan are required to contribute 9% of their annual covered salary. The District “picks up” the tax deferred contributions required of District employees on their behalf and for their accounts. The District is required to contribute the actuarially determined amounts necessary to fund the benefits for its members. The actuarial methods and assumptions used are those adopted by the CalPERS Board of Administration. An employer contribution of 29.83% was required for fiscal 2009. The contribution requirements for the plan members are established by State statute. The employer contribution rate is established and may be amended by CalPERS. For 2009/2010, the required employer contribution rate is 30.55% and 2010/2011 is 27.92%.

*Annual pension cost*

For the fiscal year ended June 30, 2009, the total contributions amounted to \$339,757. Of this amount, \$258,854 was contributed by the District on behalf of the plan members. The District’s required contribution for fiscal year ended June 30, 2009 of \$269,432 was determined as part of the June 30, 2007 actuarial valuation using the entry age normal actuarial cost method with the contributions determined as a percent of pay. The actuarial assumptions included: a) an 7.75% investment rate of return (net of administrative expenditures); and b) projected salary increases of 3.25% to 14.45%. Both a) and b) include an inflation component of 3% and anticipated payroll growth of 3.25%. The actuarial value of the plan’s assets were determined using a technique that smoothes the effect of short-term volatility in the market value of investments over a rolling period, depending on the size of investment gains and/or losses.

Three-year trend information for the Plan is as follows:

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>% of APC Contributed</u>	<u>Net Pension Obligation (Asset)</u>
2007	213,422	100%	\$ -
2008	230,734	100%	-
2009	258,854	100%	-

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2009**

**NOTE 6—PAYABLE TO KENSINGTON FIRE PROTECTION DISTRICT (KFPD)**

In July 1998, the District entered into a lease agreement as a lessee to occupy office space from KFPD for a ten-year period through June 30, 2009. The agreement provides for the following costs to be paid by the District:

- (1) The District will reimburse KFPD \$127,000 of the total building renovation costs incurred by KFPD to renovate its building. The obligation is payable in semi-annual installments (January 1 and July 1) of \$6,350 interest-free over a ten-year period expiring June 30, 2009. If the KFPD terminates the lease the balance of the obligation from the District shall be forgiven. If the District were to terminate the lease the balance of the obligation would become immediately due and payable. At June 30, 2009, the payable to KFPD is as follows:

(2)

	<u>June 30, 2008</u>	<u>Repayments</u>	<u>June 30, 2009</u>
Payable to KFPD	\$ <u>12,700</u>	\$ <u>12,700</u>	\$ <u>-</u>

The \$12,700 repayment is included in Police Principal Expense in the accompanying Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances.

The installment agreement has been paid in full and that the District has entered into a new lease with KFPD.

- (3) Annual maintenance fee of \$3,787, payable in semi-annual installments of \$1,894. KFPD deposits the payments into a separate bank account. Any unused amounts at fiscal year-end are reported as deposits receivable from KFPD. At June 30, 2009, deposits receivable from KFPD were \$3,051. Principal payments for last year were \$12,700.

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2009**

**NOTE 7—FUND EQUITY RESERVES AND DESIGNATIONS**

Fund balance consists of reserved and unreserved amounts. Reserved fund balance represents that portion of a fund balance which has been appropriated for expenditure or is legally segregated for a specific future use. The remaining portion is unreserved and is classified as designated or undesignated. Fund balance reserves and designations at June 30, 2009 are as follows:

<u>Fund balances</u>	<u>General</u>	<u>Capital Projects</u>	<u>Total</u>
Reserved			
Compensated Absences	\$ 57,544	\$ -	\$ 57,544
<b>Total Reserved</b>	<u>57,544</u>	<u>-</u>	<u>57,544</u>
Unreserved and Undesignated	1,712,173	125,524	1,837,697
<b>Total Unreserved and Undesignated</b>	<u>1,712,173</u>	<u>125,524</u>	<u>1,837,697</u>
 <b>Total Fund Balance</b>	 <u>\$ 1,769,717</u>	 <u>\$ 125,524</u>	 <u>\$ 1,895,241</u>

**NOTE 8—INSURANCE POOLS**

*Special District Risk Management District*

The District is a member of the Special District Risk Management District (“SDRMA”). SDRMA was organized to provide certain levels of liability insurance coverage, property insurance coverage, claims management, risk management services and legal defense to its participating members. The financial results of SDRMA are not included in the accompanying basic financial statements because the District does not have oversight responsibility.

SDRMA provides the District with property and general liability coverage to the limits as set forth in the agreement. The annual member contribution was \$28,603 for fiscal 2009 coverage. Members are subject to dividends and/or assessments in accordance with the provisions of the Joint Powers agreement. At June 30, 2009, SDRMA could not confirm the status of any incurred but not reported (“IBNR”) claims.



**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2009**

**NOTE 8—INSURANCE POOLS (Continued)**

The Special Districts Workers Compensation District (“SDWCD”) was formed by an agreement between certain public agencies to provide workers’ compensation coverage. SDWCD is governed by a Board of Directors, which is comprised of officials appointed by member agencies.

The District currently reports all of its risk management activities in its General Fund. Claim expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of loss can be reasonably estimated.

The District maintains a workers’ compensation fund, which is self-insured for the first \$100,000 of loss per accident. Excess coverage is purchased from an outside insurance carrier up to statutory limits.

**NOTE 9—EXPLANATION OF DIFFERENCES BETWEEN THE GOVERNMENTAL FUND BALANCE SHEET AND THE STATEMENT OF NET ASSETS**

Total fund balance of the District’s governmental funds differs from the net assets of governmental activities reported in the statement of net assets primarily as a result of the long-term economic focus of the statement of net assets versus the current financial resources focus of the governmental fund balance sheet. When capital assets (land, building, and equipment) that are used in governmental activities are purchased or constructed, the costs of those assets are reported as capital outlay expenditures in the governmental fund. However, the statement of net assets includes the capital assets, net of accumulated depreciation, among the assets of the District.

<b>Differences</b>	<b>Balance June 30, 2009</b>
Cost of capital assets	\$ 4,784,736
Less: Accumulated depreciation	<u>798,781</u>
Net capital assets	3,985,955
<b>Net difference</b>	<b><u>\$ 3,985,955</u></b>

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2009**

**NOTE 10—EXPLANATION OF DIFFERENCES BETWEEN THE GOVERNMENTAL  
FUND OPERATING STATEMENT AND THE STATEMENT OF ACTIVITIES**

The net change in fund balance for the governmental funds differs from the "change in net assets" as a result of the long-term economic focus of the statement of activities versus the current financial resources focus of the general fund. When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as capital outlay expenditures in the general fund. Also, when capital assets are sold, the resources received are reported as proceeds from sale of capital assets in the respective fund. However, in the statement of activities, the cost of those assets purchased or constructed is allocated over their estimated useful lives and reported as depreciation expense. The resources received from the sale of capital assets offset against the net carrying value of the assets sold and reported as a gain or loss in the statement of activities. As a result, the fund balance decreased by the amount of financial resources expended and increased by the amount of financial resources received, whereas net assets decreased by the amount of depreciation expense on equipment items during the year and increased (decreased) by the amount of net gain (loss) on disposal of capital assets.

<b>Differences</b>	<b>Balance June 30, 2009</b>
Capital Outlay	\$ (25,191)
Add: Bad Debt	1,700
Add: Depreciation Expense	<u>95,780</u>
<b>Net difference</b>	<u><u>\$ 72,289</u></u>

**Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance  
and Other Matters Based on an Audit of Financial Statements Performed in Accordance with  
*Government Auditing Standards***

Board of Directors  
Kensington Police Protection and Community Services District  
Kensington, California

I have audited the basic financial statements of the Kensington Police Protection and Community Services District (District), as of and for the fiscal year ended June 30, 2009, and have issued my report thereon dated July 27, 2010. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

***Internal Control over Financial Reporting***

In planning and performing my audit, I considered the District's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

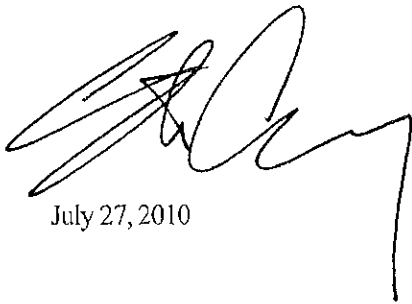
My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above. However, I identified certain deficiencies in internal control over financial reporting, described in schedule of finding and questioned cost as 2009-1.

*Compliance and Other Matters*

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatements, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

KPPCSD's response to the finding identified in my audit is described in the accompanying schedule of findings and questioned costs. I did not audit KPPCSD's responses and, accordingly, I express no opinion on the responses.

This report is intended solely for the information and use of management and others within the District. This is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, consisting of several loops and a long vertical stroke at the end.

July 27, 2010

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT  
STATUS OF PRIOR YEAR FINDINGS  
YEAR ENDED JUNE 30, 2009

<u>Findings</u>	<u>Present Status</u>	<u>Explanation if not fully implemented</u>
None		

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT  
CURRENT YEAR FINDINGS  
YEAR ENDED JUNE 30, 2009

<u>Findings</u>	<u>Present Status</u>	<u>Explanation if not fully implemented</u>
2009-1	N/A	N/A

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT  
SCHEDULE OF CURRENT YEAR FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2009**

**2009-1**

Over-time wages paid was not properly supported.

**Criteria**

Over-time wages expenditure is \$39,006 in fiscal year 2009. Kensington Police Protection and Community Services District required employees to report over-time hours on their timesheets. The supervisors are responsible for approving over-time claims. Approved timesheets are given to the payroll department to process paychecks.

**Condition**

L&C have identified a total of 4 incidents, out of a total of 30 samples tested. The 4 sample support timesheets did not tie and agree to the payroll register. In all 4 incidents, the officers were paid more over-time than what was reported.

**Effect**

There was a control weakness that appears to be no preliminary review process of payroll register to the timesheets. As a result, over-time wages paid was inaccurate and KPPCSD overpaid its employees for over-time wages.

**Recommendation**

L&C recommended that KPPCSD should assign another employee to check the accuracy of the preliminary payroll register against approved timesheets before paychecks are finalized for payment.

**Questioned Costs**

Not able to determine as L&C did not test the whole population of the over-time wages records.

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT  
SCHEDULE OF CURRENT YEAR FINDINGS AND QUESTIONED COSTS (Continued)  
YEAR ENDED JUNE 30, 2009

**Management Response and Corrective Action Plan**

Management completely agrees with the findings of the 2008/2009 audit and has already taken corrective action.

Between April and December of 2009, officer's schedules were changed from a "4/10" schedule to a "3/12" schedule to cover for a personnel/ staffing shortage. This resulted in officers working four built in overtime hours a pay period, which they were not required to fill out a daily overtime slip for.

However, Management also began to track payroll and payable issues by the end of 2009 that were traced back to a personnel issue. Following an internal audit conducted by the District's accountant/CPA, by March of 2010, changes were made in the way payroll was processed. It was during this time that the District's accountant/CPA took over the responsibility to process payroll and continued to audit the payroll and payables process.

With changes in personnel occurring in August 2010, Management has begun the search to identify personnel who would be qualified and have the necessary experience in day to day accounting transactions and payroll processes. The search is being conducted with the assistance of the District's accountant/CPA.



**FINAL REPORT**

**TOTAL COMPENSATION STUDY**

**FOR THE**

**KENSINGTON POLICE PROTECTION**  
**AND**  
**COMMUNITY SERVICES DISTRICT**

**October 2010**

**KOFF & ASSOCIATES, INC.**  
**6400 Hollis Street**  
**Suite 5**  
**Emeryville, CA 94608**

**510.658.KOFF (5633) – voice**  
**1.800.514.5195 toll-free**  
**510.652.KOFF (5633) - fax**

October 1, 2010

Mr. Bill Wright  
Board of Directors  
Kensington Police Protection and Community Services District  
217 Arlington Avenue  
Kensington, CA 94707

Dear Mr. Wright:

Koff & Associates, Inc. is pleased to present the total compensation final report for the study of the Police Officer and Police Sergeant classifications at the Kensington Police Protection and Community Services District. This report documents the total compensation study process and findings.

We would like to thank you, Chuck Toombs, Officer Eric Stegman, Detective Keith Barrow, and Chief Greg Harman for your assistance and cooperation, without which this study could not have been brought to its successful completion. We created a compensation report that will help the District bring its compensation program into an externally competitive and internally equitable status.

We will be glad to answer any questions or clarify any points as you are implementing the findings. It was a pleasure working with the District and we look forward to future opportunities to provide you with professional assistance.

Very truly yours,

Georg S. Krammer  
Chief Executive Officer

**FINAL REPORT**  
**TOTAL COMPENSATION STUDY**  
**FOR THE**  
**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**

**TABLE OF CONTENTS**

	<b>Page</b>
Background .....	1
Study Process .....	1
Market Total Compensation Findings .....	5
Internal Salary Relationships .....	9

Appendix I – Market Base Salary, Benefit, and Total Compensation Findings

Appendix II – Additional Benefits Information

**FINAL REPORT**  
**TOTAL COMPENSATION STUDY**  
**FOR THE**  
**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**

**BACKGROUND**

In June 2010, the Kensington Police Protection and Community Services District contracted with Koff & Associates, Inc. to conduct a comprehensive total compensation study for two of the District's classifications: Police Officer and Police Sergeant. All compensation findings are documented in this report.

This compensation review process was precipitated by:

- Discussions and agreement between the District's Board of Directors and Police Officer Association that a compensation study should be conducted in order to ensure that the District was appropriately benchmarked to its labor market; and
- The agreement that employees should be recognized for the level and scope of work performed and that they be paid on a fair and competitive basis that allows the District to recruit and retain a high-quality staff.

**STUDY PROCESS**

**Benchmarking Classifications**

The study included two (2) classifications to externally review: Police Officer and Police Sergeant. When we contact the comparator agencies to identify possible matches for each of the benchmarked classifications, there is an assumption that we will not be able to find comparators that are 100% equivalent to the classifications at the District. Therefore, we do not just go by job titles, which can often be misleading, but we analyze each class description before we consider it as a match. Our methodology is to analyze each class description according to various factors and we require that a position's "likeness" be at approximately 70% of the matched position to be included. Factors that we consider include:

- Education and experience requirements;
- Knowledge and skill required to perform the work;

- The scope and complexity of the work;
- The authority delegated to make decisions and take action;
- The responsibility for the work of others, program administration, and budget dollars;
- Problem solving/ingenuity;
- Contacts with others (both inside and outside of the organization);
- Consequences of action and decisions; and
- Working conditions.

These factors were used in determining appropriate external market comparisons as well as providing the basis for the findings and recommendations outlined in this report.

### **Benchmarking Comparator Agencies**

The second, most important step in conducting a market salary study is the determination of appropriate agencies for comparison.

In considering the selection of valid agencies for salary comparator purposes, a number of factors were taken into consideration:

1. **Organizational type and structure** – We generally recommend that agencies of a similar size, providing similar services to that of the District be used as comparators. Typically, we start by identifying similar agencies that surround the District and are competing with it over the labor pool within the geographic vicinity.

The District is a unique agency and therefore, we included some agencies that are larger than the District but within the local geographic vicinity because other agencies that are in the immediate vicinity represent its true labor market, i.e., agencies with which the District is competing for qualified workers. For example, we included the Cities of Albany and El Cerrito.

When it comes to the more technical types of classes, the size of an organization is not as critical as these classes perform fairly similar work due to its technical nature.

2. **Similarity of population served, District staff, and operational budgets** – These elements provide guidelines in relation to resources (staff and funding) required and available for the provision of agency services. This was a critical factor for this project as we tried to identify agencies that serve similar communities to that of Kensington.
3. **Scope of services provided** – Agencies providing the same services are ideal for comparators. Again, since the District is a unique agency, we included agencies that provide larger scope of services but are within the local geographic area and provide police protection services.
4. **Labor market** – In the reality that is today's labor market, many agencies are in competition for the same pool of qualified employees. No longer do individuals necessarily live in the

communities they serve. As mentioned above, typically, the geographic labor market area, where the District may be recruiting from or losing employees to would be taken into consideration when selecting potential comparator organizations.

5. **Compensation Philosophy** – Does the agency regularly conduct a market survey, and once completed, how is this information applied? Many agencies pay to the average or median, others may pay to a higher percentile. In addition, salary ranges may be set strictly upon market base salary values or may include the total value of salary and benefits when developing a compensation policy.

There were also extensive discussions regarding the importance of cost of living, median home price, total Officer full-time equivalency, and total budget for police services when selecting comparator agencies to be included in the study. Based on all of these elements, the District agreed on the following twelve (12) agencies to be used as comparators for the purposes of this market study:

1. Broadmoor Police Protection District
2. City of Albany
3. City of Belmont
4. City of Benicia
5. City of Brisbane
6. City of El Cerrito
7. City of Hercules
8. City of Millbrae
9. City of Piedmont
10. Town of Fairfax
11. Town of San Anselmo
12. Twin Cities Police Authority

#### **Benchmarking Benefit Data Collection**

The last element requiring discussion prior to beginning a market survey is the specific benefit data that will be collected and analyzed. The following information was collected for each of the benchmarked classifications:

1. **Monthly Base Salary** – The top of the salary range. This was also factored into the total compensation costs. All figures are presented on a monthly basis.
2. **Employee Retirement** – This includes several figures, 1) the amount of the employee's State retirement (PERS) contribution that is contributed by each agency, 2) the amount of the agency's Social Security contribution, and 3) any alternative retirement plan, either private or public where the employee's contribution is made by the agency on behalf of the employee.

In addition to the amount of the employer paid member contribution of PERS, we collected information on enhanced PERS benefits. With the help of contract experts at CalPERS, we

were able to determine an average value that agencies have to pay for enhanced contract benefits, including formulas such as 3% at age 55 and 3% at age 50, as well as enhanced benefits such as one-year final compensation (12 highest paid consecutive months) and employer paid member contributions converted to pay rate during the final compensation period.

3. **Insurance** – This is the maximum amount paid by the agency for employees and dependents for a cafeteria or flexible benefit plan and/or health, dental, vision, life, long-term and short-term disability, and employee assistance insurance.
4. **Leave** – Other than sick leave, which is usage-based, the number of days off for which an agency is obligated.
  - **Vacation** – The number of vacation days available to all employees after five years of employment.
  - **Holidays** – The number of holidays (including floating) available to employees on an annual basis.
  - **Administrative/Personal Leave** – Administrative leave is normally the number of days available to management to reward for extraordinary effort (in lieu of overtime). Personal leave may be available to other groups of employees to augment vacation or other time off.
5. **Deferred Compensation** – We captured deferred compensation provided to all members of a classification with or without the requirement for an employee to provide a matching or minimum contribution.
6. **Other** – This category includes any additional benefits available to all in the class.

Please note that all of the above benefit elements are negotiated benefits provided to all members of each comparator class. As such, they represent an on-going cost for which an agency must budget. Other benefit costs, such as sick leave, tuition reimbursement, and reimbursable mileage are usage-based and cannot be quantified on an individual employee basis.

In addition to the above list of benefits, the District was also interested in gathering information on the following:

- Post Retirement Health Benefits: the amount an agency pays for retiree health benefits.
- Education and POST Incentive Pay: the amount an agency pays for advanced education degrees and POST certifications.
- Special Assignment Pay: the amount an agency pays for special assignments, such as Field Training Officer, Range Master, Investigator, K-9 unit, etc.
- Shift Differential Pay: the amount an agency pays for shift differentials.
- Bilingual Pay: the amount an agency pays for bilingual assignments.

- Vacation Accrual Rates: the number of vacation days available to a classification based on years of service.
- Opt-Out Allowance: the amount an agency pays to employees who opt out of health insurance coverage.
- Uniform Allowance: the amount an agency pays for uniforms (new, repair, and replacement).
- Longevity: program that provide all classifications with salary increases or lump-sum bonuses after a certain amount of years of services (usually 10, 15, 20, and/or 25 years).
- Sick Leave Cash-Out Policy: the agency's policy regarding sick leave cash out.
- Budget Driven Human Resources Strategies: the past, current, and future actions of the comparators in response to budgetary constraints (i.e. layoffs, changes in benefits, increase in benefits cost sharing, furloughs, etc.).

Appendix II contains the data we collected regarding the details of the above benefits.

### **Data Collection**

Data was collected in September 2010 through websites, planned telephone conversations with human resources, accounting, and/or finance personnel at each comparator agency, and careful review of agency documentation of classification descriptions, memoranda of understanding, organization charts, and other documents.

We believe that the salary data collection step is the most critical for maintaining the overall credibility of any study. We rely very heavily on the District's classification descriptions, as they are the foundation for our comparison. Personnel staff of the comparator agencies was interviewed by telephone, whenever possible, to understand their organizational structure and possible classification matches.

All salary survey and benefit information can be found in Appendix I. For each surveyed class, there are three information pages:

- Market Base (Top Step) Salary Summary Data
- Benefit Detail (Monthly Equivalent Values)
- Monthly Total Compensation Cost Summary Data

Our analysis includes the average and median (midpoint) comparator data for each benchmarked classification.

### **MARKET TOTAL COMPENSATION FINDINGS**

As mentioned above, all of the salary, benefits, and total compensation data for classifications can be found in Appendix I of this report. The market base salary and total compensation findings for each class surveyed are listed below. The percentage represents the difference between the District's current base salary and total compensation for each classification and the average and median of the comparator agencies.

JP



**Base Salaries and Total Compensation**

Classification	Top Monthly Salary		Total Monthly Compensation	
	% Above or Below Average	% Above or Below Median	% Above or Below Average	% Above or Below Median
Police Officer	-5.7%	-4.9%	-1.3%	-2.5%
Police Sergeant	-10.7%	-10.5%	-5.6%	-6.7%

Market *base salary* results show that both classifications are paid below the market median. The Police Officer is approximately 5% below market and the Police Sergeant is slightly more than 10% below market. Market *total compensation* results again show that both classifications are paid below the market median. The Police Officer is paid less than 3% below the market and the Police Sergeant is paid less than 7% below the market.

We consider a classification falling within 5% of the market to be competitive in the labor market for salary survey purposes because of the differences in compensation policy and actual scope of work and position requirements. However, the District can adopt a closer standard.

Overall, these differences between market base salaries and total compensation indicate that the District's benefit package, in terms of cost, is slightly greater than that of the market. Upon further review, the District offers an employee who has completed 5 years of service 3 more days of vacation per year compared to eleven (11) of the 12 comparator agencies. In addition, the District offers employees a greater number of holidays compared to ten (10) of the 12 comparator agencies. In terms of all other benefits, such as the retirement benefits offered and health insurances paid, the District is comparable to the market. The differences in vacation accrual rate and holidays offered make the District's benefits package slightly greater than that of the market.

When benefits are greater than those of the comparator agencies, thereby bringing the District's total compensation package closer to the market compared to base salaries, we recommend basing compensation decisions on total compensation, not on base salaries.

**Additional Benefits**

**Retiree Health Benefits:**

The District pays for the premiums for retiree health benefits up to the Kaiser Health Maintenance Organization (HMO) rates. There does not seem to be a clear trend in what an agency is willing to pay for retirees for these benefits. The plans range from no coverage at all (i.e., the employee pays for all health care after retirement); to paying the minimum Public Employees Medical and Hospital Care Act (PEMHCA) contribution (currently \$105); to

contributions into a Retiree Health Savings (RHS) plan, so that money is set aside for coverage after retirement; to full coverage equivalent to that of active employees, similar to the District.

Specifically, two (2) agencies offer no retiree health benefits; one (1) agency pays for the PEMHCA contribution only; one (1) agency contributes into a RHS plan; four (4) agencies do a combination of PEMHCA contribution and a contribution to a RHS plan and/or pay a specified dollar amount or percentage of the premium; and (4) agencies pay a specified dollar amount or percentage of the premium only.

Finally, it should be noted that five (5) of those agencies that offer retiree health benefits determine eligibility for benefits and/or amount contributed based on years of service.

### **Education and POST Incentive Pay:**

The District offers a monthly incentive of 5% of base salary to be paid to qualified employees who have obtained a POST Intermediate certificate and an additional monthly incentive payment of 2.5% of base salary to qualified employees who obtain a POST Advanced certificate. The District does not offer any additional pay for educational degrees.

Ten (10) of the comparator agencies offer both education and POST incentive pays. One (1) agency offers only POST incentive pay and one (1) agency offers only educational incentive pay.

On average, the agencies offer the following incentive pay:

- POST Intermediate Certificate = 3.4% or \$150 per month
- POST Advanced Certificate = 5.1% or \$212.50 per month
- POST Supervisory Certificate = 3.8%
- 30 Units = \$70 per month
- Associate's Degree = 3.3% or \$178.33 per month
- Bachelor's Degree = 4.8% or \$246.67 per month
- Master's Degree = 4.5% or \$290 per month

One (1) agency provides incentive pay based on years of service and POST certificate and/or educational degree obtained.

### **Special Assignment Pay:**

The District does not offer special assignment pay. Eleven (11) of the twelve agencies provide special assignment pay incentives. The most common assignment pays were (averages shown):

- Acting Sergeant = 5% or \$230 per month
- Detective = 5.7% or \$255 per month
- Field Training Officer = 5% or \$247.50 per month
- Most other special assignment pay, on average, is equal to about 5% salary.

**Shift Differential Pay:**

The District does not offer shift differential pay. Eight (8) agencies offer shift differential pay. The average shift differential for the night shift is 4.4% and for the swing shift is 3.5%.

**Bilingual Pay:**

The District does not offer bilingual pay. Five (5) agencies offer bilingual pay. The average pay is about \$115 per month.

**Vacation Accrual:**

The District offers 13 days the first year and an additional eight (8) hours per year until the end of the 8<sup>th</sup> year then eight (8) hours every other year thereafter to a maximum of 26 days. There does not seem to be a clear trend in the vacation accrual rates. The vacation accrual rates range from 80 hours to 288 hours and are based on years of service.

**Opt-Out Allowance:**

The District does not provide an allowance to those employees who decline health coverage. Eight (8) agencies offer an opt-out allowance. The average is about \$464.18 per month. Most of these agencies pay out the allowance as cash, contribution towards a deferred compensation account, flexible spending account, or a combination of all options.

**Uniform Allowance:**

The District provides a clothing allowance of \$800 per year and pays for the cost of repairing and/or replacing uniforms. The District also agrees to reimburse members for safety equipment up to \$250 per year each year an officer is employed under contract and the unused reimbursement may be rolled over by individual officers to the following year for the life of the contract to maximum of \$750.

Five (5) agencies provide uniforms and equipment to new employees, including repair and replacement. Ten (10) agencies provide a uniform and/or equipment allowance. The average allowance is \$818 per year.

**Longevity Program:**

The District provides longevity incentive equal to an annual bonus of \$100 for each year of service with the District beginning with the 10th year of service, to be paid every year. Four (4) agencies offer a longevity program. There does not seem to be a clear trend in the longevity program incentives (i.e. one starts at 2 years of service and another at 10 years).

### **Sick Leave Cash-Out Policy:**

The District entered into a contract with PERS to provide retirement credit for unused sick leave in lieu of sick leave payout upon termination or retirement. Five (5) agencies allow employees to convert accumulated sick leave into retirement credit, similar to the District. Five (5) agencies provide cash-out benefit for accumulated sick leave upon retirement and/or termination. One (1) agency provides a combination sick leave conversion into retirement credit and cash-out benefit.

### **Budget-Driven Human Resources Strategies:**

In response to the current economic times, many agencies are implementing cost-cutting measures, such as furloughs, layoffs, hiring freezes, increases in employee cost sharing for benefits, and cuts in retirement benefits, among other strategies. Two (2) agencies have suspended or given up cost-of-living increases and one (1) agency took a salary reduction. One (1) agency may be increasing employee and retiree cost sharing for benefits. Three (3) agencies are currently in negotiations. Three (3) agencies are not planning on implementing any changes and three (3) agencies are unsure at this time.

### **INTERNAL SALARY RELATIONSHIPS**

Internal equity between certain levels of classification is a fundamental factor to be considered when making salary decisions. When conducting a market compensation survey, results can often show that certain classifications that are aligned with each other are not the same in the outside labor market. However, as an organization, careful consideration needs to be given to these alignments because they represent internal value of classifications within job families, as well as across the organization.

While analyzing internal relationships, the same factors should be considered that we used in comparing the District's current classifications to the labor market during the market survey. Those factors are listed on page 1 and 2 of this report.

In addition, when considering an appropriate salary range level, there are certain standard human resources practices that are normally applied, as follows:

- A salary within 5% of the median is considered to be competitive in the labor market for salary survey purposes because of the differences in compensation policy and actual scope of work and position requirements. However, the District can adopt a closer standard.
- Certain internal percentages are often applied. Those that are the most common are:
  - ❖ The differential between the entry-level and journey-level class in a series (I/II or Trainee/Experienced) is generally 10% to 15%;
  - ❖ A lead or advanced journey-level (III or Senior-level) position is generally placed 10% to 15% above the lower experienced level; and

- ❖ A full supervisory position is normally placed at least 10% to 20% above the highest level supervised, depending upon the breadth and scope of supervision.
- When a market or internal equity adjustment is granted to one class in a series, the other classes in the series are also adjusted accordingly to maintain internal equity.

It is important to consider the organizational “worth” of a classification. Although compensation considerations should generally be market driven, internal equity should also be weighed very carefully and the most appropriate decisions should be made based on both market results and organizational worth.

For example, the market data results showed a differential between the Police Officer and Police Sergeant of 20.1%. Historically, the difference in top step between these two classifications was 15%. Typically, we see that the differential between the two classifications doesn’t exceed 20%.

The District may want to make certain internal equity adjustments as it implements a compensation strategy. We wish to emphasize that this report and our findings are meant to be a tool for the District to create and implement an equitable compensation plan. Compensation strategies are designed to attract and retain excellent staff. However, financial realities and the District’s expectations may also come into play when determining appropriate compensation philosophies and strategies. The collected data represents a market survey that will give the District an instrument to make future compensation decisions.

It has been a pleasure working with the Kensington Police Protection and Community Services District on this critical project. Please do not hesitate to contact us if we can provide any additional information or clarification regarding this report.

Respectfully Submitted,

Koff & Associates, Inc.

Georg S. Krammer  
Chief Executive Officer

**Appendix I**

**Market Base Salary, Benefit, and Total  
Compensation Findings**

## Appendix II

### Additional Benefits Information

Appendix I  
Kensington Police Protection and Community Services District  
Top Monthly Salary Data  
September 2010

POLICE OFFICER		Rank	Comparator Agency	Class Title	Top Monthly Salary	Effective Date	Next Salary Increase	Next Percentage Increase
1	City of Belmont <sup>a</sup>		Police Officer <sup>1</sup>		\$7,768	7/1/2010	Unknown	Unknown
2	City of Millbrae		Police Officer		\$7,265	1/1/2009	Unknown	Unknown
3	City of Hercules <sup>b</sup>		Police Officer <sup>2</sup>		\$7,192	7/1/2010	Unknown	Unknown
4	City of Brisbane		Police Officer		\$7,103	1/5/2009	Unknown	Unknown
5	City of Piedmont <sup>c</sup>		Police Officer <sup>1</sup>		\$7,093	1/1/2009	Unknown	Unknown
6	Broadmoor Police Protection District		Police Officer		\$6,802	7/1/2010	Unknown	Unknown
7	City of El Cerrito		Police Officer <sup>2</sup>		\$6,720	7/1/2010	1/1/2011	3.5%
8	City of Albany		Police Officer		\$6,653	11/3/2008	Unknown	Unknown
9	City of Benicia <sup>d</sup>		Police Officer <sup>3</sup>		\$6,602	7/1/2009	Unknown	Unknown
10	Kensington Police Protection & Community Services District		Police Officer		\$6,448	7/1/2009	Unknown	Unknown
11	Town of San Anselmo		Police Officer <sup>2</sup>		\$6,342	7/1/2009	Unknown	Unknown
12	Town of Fairfax		Police Officer		\$6,186	7/1/2010	Unknown	Unknown
13	Twin Cities Police Authority		Police Officer <sup>4</sup>		\$6,048	7/1/2007	Unknown	Unknown
Average of Comparators % KPPCSD Above/Below					\$6,814			
Median of Comparators % KPPCSD Above/Below					\$6,761			
					-5.7%			
					\$6,761			
					-4.9%			

NOTE: All calculations exclude Kensington Police Protection and Community Services District

N/C - Non Comparator

- a City of Belmont includes 5% shift differential in published salaries. Figure shown does not include 5% shift differential.
- b City of Hercules includes \$19.50 per month contribution for long-term disability insurance in published salaries. Figure shown does not include contribution; contribution included in Benefits and Total Compensation spreadsheets.
- c City of Piedmont includes 5% PERS contribution in published salaries (7/1/94). Figure shown does not include 5% contribution; contribution included in Benefits and Total Compensation spreadsheets.
- d City of Benicia includes 9% PERS contribution in published salaries (12/1/94). Figure shown does not include 9% contribution; contribution included in Benefits and Total Compensation spreadsheets.

- 1- Requires equivalent to completion of the 12th grade supplemented by college-level coursework.
- 2- Classification description does not state level of POST certificate required.
- 3- Successful completion of POST Basic Academy is highly desirable.
- 4- POST Basic certificate is preferred, not required.

94



Appendix I  
Kensington Police Protection and Community Services District  
Top Monthly Salary Data  
September 2010

POLICE SERGEANT												
Rank	Comparator Agency	Class Title	Top Monthly Salary	Effective Date	Next Salary Increase	Next Percentage Increase						
1	City of Belmont <sup>a</sup>	Police Sergeant <sup>1,2</sup>	\$9,603	7/1/2010	Unknown	Unknown						
2	City of Millbrae	Police Sergeant	\$9,132	1/1/2009	Unknown	Unknown						
3	City of Brisbane	Police Sergeant <sup>1,2</sup>	\$8,557	1/5/2009	Unknown	Unknown						
4	City of Hercules <sup>b</sup>	Police Sergeant <sup>3</sup>	\$8,506	7/1/2010	Unknown	Unknown						
5	City of Piedmont <sup>c</sup>	Police Sergeant <sup>1,2</sup>	\$8,430	1/1/2009	Unknown	Unknown						
6	City of El Cerrito	Police Sergeant <sup>3</sup>	\$8,411	7/1/2010	1/1/2011	3.5%						
7	City of Benicia <sup>d</sup>	Police Sergeant <sup>4</sup>	\$7,921	7/1/2009	Unknown	Unknown						
8	City of Albany	Police Sergeant <sup>1,2</sup>	\$7,852	11/3/2008	Unknown	Unknown						
9	Broadmoor Police Protection District	Police Sergeant <sup>1</sup>	\$7,627	7/1/2010	Unknown	Unknown						
10	Town of San Anselmo	Police Sergeant <sup>1</sup>	\$7,624	7/1/2009	Unknown	Unknown						
11	Town of Fairfax	Police Sergeant <sup>1,2</sup>	\$7,447	7/1/2010	Unknown	Unknown						
12	Kensington Police Protection & Community Services District	Police Sergeant	\$7,392	7/1/2009	Unknown	Unknown						
13	Twin Cities Police Authority	Police Sergeant <sup>1,5</sup>	\$7,114	7/1/2007	Unknown	Unknown						
			<b>Average of Comparators</b>		<b>\$8,185</b>							
			<b>% KPPCSD Above/Below</b>		<b>-10.7%</b>							
			<b>Median of Comparators</b>		<b>\$8,166</b>							
			<b>% KPPCSD Above/Below</b>		<b>-10.5%</b>							

NOTE: All calculations exclude Kensington Police Protection and Community Services District

N/C - Non Comparator

a City of Belmont includes 5% shift differential in published salaries. Figure shown does not include 5% shift differential.  
b City of Hercules includes \$19.50 per month contribution for long-term disability insurance in published salaries. Figure shown does not include contribution; contribution included in Benefits and Total Compensation spreadsheets.  
c City of Piedmont includes 5% PERS contribution in published salaries (7/1/94). Figure shown does not include 5% contribution; contribution included in Benefits and Total Compensation spreadsheets.  
d City of Benicia includes 9% PERS contribution in published salaries (12/1/94). Figure shown does not include 9% contribution; contribution included in Benefits and Total Compensation spreadsheets.

- 1- Requires POST Intermediate certificate.
- 2- Requires possession of an AA/AS degree, 60+ units from an accredited college, 2 years of college, or equivalent.
- 3- Classification description does not state level of POST certificate required.
- 4- Requires equivalent to qualifying for an AA degree (60 units) or POST Intermediate certificate.
- 5- Requires any combination of education and experience equivalent to BA + 30 graduate units and 3 years of experience, BA and 4 years of experience, BA and 5 years of experience.

Appendix I  
Kensington Police Protection and Community Services District  
Top Monthly Salary Data  
September 2010

POLICE SERGEANT						
Rank	Comparator Agency	Class Title	Top Monthly Salary	Effective Date	Next Salary Increase	Next Percentage Increase
1	City of Belmont <sup>a</sup>	Police Sergeant <sup>1,2</sup>	\$9,603	7/1/2010	Unknown	Unknown
2	City of Millbrae	Police Sergeant	\$9,132	1/1/2009	Unknown	Unknown
3	City of Brisbane	Police Sergeant <sup>1,2</sup>	\$8,557	1/5/2009	Unknown	Unknown
4	City of Hercules <sup>b</sup>	Police Sergeant <sup>3</sup>	\$8,506	7/1/2010	Unknown	Unknown
5	City of Piedmont <sup>c</sup>	Police Sergeant <sup>1,2</sup>	\$8,430	1/1/2009	Unknown	Unknown
6	City of El Cerrito	Police Sergeant <sup>3</sup>	\$8,411	7/1/2010	1/1/2011	3.5%
7	City of Benicia <sup>d</sup>	Police Sergeant <sup>4</sup>	\$7,921	7/1/2009	Unknown	Unknown
8	City of Albany	Police Sergeant <sup>1,2</sup>	\$7,852	11/3/2008	Unknown	Unknown
9	Broadmoor Police Protection District	Police Sergeant <sup>1</sup>	\$7,627	7/1/2010	Unknown	Unknown
10	Town of San Anselmo	Police Sergeant <sup>1</sup>	\$7,624	7/1/2009	Unknown	Unknown
11	Town of Fairfax	Police Sergeant <sup>1,2</sup>	\$7,447	7/1/2010	Unknown	Unknown
12	Kensington Police Protection & Community Services District	Police Sergeant	\$7,392	7/1/2009	Unknown	Unknown
13	Twin Cities Police Authority	Police Sergeant <sup>1,5</sup>	\$7,114	7/1/2007	Unknown	Unknown
Average of Comparators % KPPCSD Above/Below			\$8,185 -10.7%			
Median of Comparators % KPPCSD Above/Below			\$8,166 -10.5%			

NOTE: All calculations exclude Kensington Police Protection and Community Services District

N/C - Non Comparator

a City of Belmont includes 5% shift differential in published salaries. Figure shown does not include 5% shift differential.  
 b City of Hercules includes \$19.50 per month contribution for long-term disability insurance in published salaries. Figure shown does not include contribution; contribution included in Benefits and Total Compensation spreadsheets.  
 c City of Piedmont includes 5% PERS contribution in published salaries (7/1/94). Figure shown does not include 5% contribution; contribution included in Benefits and Total Compensation spreadsheets.  
 d City of Benicia includes 9% PERS contribution in published salaries (12/1/94). Figure shown does not include 9% contribution; contribution included in Benefits and Total Compensation spreadsheets.

- 1- Requires POST Intermediate certificate.
- 2- Requires possession of an AA/AS degree, 60+ units from an accredited college, 2 years of college, or equivalent.
- 3- Classification description does not state level of POST certificate required.
- 4- Requires equivalent to qualifying for an AA degree (60 units) or POST Intermediate certificate.
- 5- Requires any combination of education and experience equivalent to BA + 30 graduate units and 3 years of experience, BA and 4 years of experience, or 90 units and 5 years of experience.

88

**Appendix I  
Kensington Police Protection and Community Services District  
Benefits Detail  
September 2010**

POLICE OFFICER													
Agency	Kensington Police Protection and Community Services District	Broadmoor Police Protection District	City of Albany	City of Belmont	City of Benicia	City of Brisbane	City of El Cerrito	City of Hercules	City of Millbrae	City of Piedmont	Town of Fairfax	Town of San Anselmo	Twin Cities Police Authority
Class Title	Police Officer	Police Officer	Police Officer	Police Officer	Police Officer	Police Officer	Police Officer	Police Officer	Police Officer	Police Officer	Police Officer	Police Officer	Police Officer
Top Monthly Salary	\$6,448	\$6,802	\$6,653	\$7,768	\$6,602	\$7,103	\$6,720	\$7,192	\$7,265	\$7,093	\$6,186	\$6,342	\$6,048
Employee Retirement PERS Formula <sup>1,2</sup>	3%@50	3%@50	3%@55	3%@50	3%@50	3%@55	3%@50	3%@50	3%@55	3%@50	3%@50	3%@50	3%@55
PERS	\$680	\$612	\$599	\$388	\$648	\$639	\$605	\$649	\$649	\$372	\$557	\$571	\$544
Enhanced PERS Formula <sup>3</sup>	\$880	\$928	\$456	\$1,060	\$982	\$487	\$917	\$984	\$498	\$1,017	\$844	\$868	\$414
12 Month Highest Salary <sup>4</sup>	\$77	\$82	\$80	\$93	\$88	\$85	\$81	\$87	\$87	\$89	\$76	\$76	\$73
EPMC <sup>5</sup>		\$54	\$54		\$58	\$58	\$54	\$58			\$393		
Social Security													
Other													
Insurance		\$1,546							\$1,536				
Cafeteria			\$1,385	\$1,322	\$1,576	\$1,501	\$1,454	\$1,385		\$1,385	\$1,385	\$1,563	\$1,390
Health			\$203	\$208	\$158	\$95	\$164	\$165		\$183	\$160		\$160
Dental			\$25		\$23	\$38	\$22	\$22		\$38			
Vision				\$2	\$9	\$3	\$5	\$4	\$7	\$46	\$3	\$3	
EAP			\$6	\$14	\$8	\$22	\$14	\$8	\$24	\$46	\$21	\$3	\$6
Life				\$20		\$20	\$38	\$20			\$21	\$21	\$20
LTD													
STD/SDI													
Other													
Leave		\$416	\$461	\$478	\$415	\$410	\$388	\$416	\$419	\$430	\$357	\$366	\$349
Vacation		\$314	\$416	\$388	\$360	\$437	\$362	\$361	\$363	\$344	\$327	\$317	\$302
Holidays					\$28								
Administrative													
Deferred Compensation													\$60
Other													
Benefit Cost	\$4,045	\$3,898	\$3,587	\$3,973	\$4,282	\$3,795	\$4,082	\$4,159	\$2,935	\$3,904	\$3,654	\$4,155	\$3,318
Total Monthly Comp.	\$10,493	\$10,700	\$10,240	\$11,740	\$10,894	\$10,897	\$10,802	\$11,352	\$10,200	\$10,987	\$9,840	\$10,497	\$9,366

Note: Total Monthly Compensation number may vary slightly from the sum of its components due to cell formulas & rounding.

- 1- Town of Fairfax: EE hired effective July 1, 2009 and after, PERS formula is 3%@55; enhanced PERS benefits shown is for 3%@50 formula since benefits are based on EE who has completed 5 years of service.
- 2- Town of San Anselmo: Effective July 1, 2008, EE hired on or after February 1, 2007, PERS formula is 3%@55; enhanced PERS benefit shown is for 3%@50 formula since benefits are based on EE who has completed 5 years of service.
- 3- Baseline formula is 2%@55. Safety EE are eligible for the following enhanced PERS formulas: 3%@55 or 3%@50. For each enhanced PERS formula there is an additional cost to the ER. Based on information provided to PERS the enhanced benefit for the enhanced formulas is 3%@55 = 6.65% of salary and 3%@50 = 13.65% of salary.
- 4- Baseline benefit is final compensation based on 36 highest months salary. Enhanced benefit is final compensation based on 12 months highest salary (SHY). Based on information provided from PERS, the enhanced benefit of SHY is equal to 1.2% of salary.
- 5- EPMC is an enhancement in which the ER reports the value of the employer-paid member contribution (EPMC) to PERS as special compensation under Section 20636(c)(4).

99

Appendix I  
Kensington Police Protection and Community Services District  
Benefits Detail  
September 2010

POLICE SERGEANT													
Agency	Kensington Police Protection and Community Services District	Broadmoor Police Protection District	City of Albany	City of Belmont	City of Benicia	City of Brisbane	City of El Cerrito	City of Hercules	City of Millbrae	City of Piedmont	Town of Fairfax	Town of San Anselmo	Twin Cities Police Authority
Class Title	Police Sergeant	Police Sergeant	Police Sergeant	Police Sergeant	Police Sergeant	Police Sergeant	Police Sergeant	Police Sergeant	Police Sergeant	Police Sergeant	Police Sergeant	Police Sergeant	Police Sergeant
Top Monthly Salary	\$7,392	\$7,627	\$7,852	\$9,603	\$7,921	\$8,557	\$8,411	\$8,506	\$9,132	\$8,430	\$7,447	\$7,624	\$7,114
Employee Retirement PERS Formula <sup>1,2</sup>	3%@50	3%@50	3%@55	3%@50	3%@50	3%@55	3%@50	3%@50	3%@55	3%@50	3%@50	3%@50	3%@55
PERS	\$665	\$686	\$707	\$480	\$777	\$770	\$757	\$767	\$626	\$443	\$670	\$686	\$640
Enhanced PERS Formula <sup>3</sup>	\$1,009	\$1,041	\$538	\$1,311	\$1,179	\$586	\$1,148	\$1,164	\$626	\$1,208	\$1,017	\$1,041	\$487
12 Month Highest Salary <sup>4</sup>	\$89	\$92	\$94	\$115	\$104	\$103	\$101	\$102	\$110	\$106	\$91	\$91	\$85
EPMC <sup>5</sup>		\$64			\$69		\$68	\$69				\$473	
Social Security													
Other													
Insurance		\$1,546							\$1,536			\$1,563	
Catereria			\$1,385	\$1,322	\$1,576	\$1,501	\$1,454	\$1,385		\$1,385	\$1,385		\$1,390
Health			\$203	\$208	\$158	\$95	\$164	\$165		\$163	\$160		\$160
Dental			\$25		\$23	\$38	\$22	\$22		\$38			
Vision					\$9	\$3	\$5	\$4	\$7		\$3	\$3	
EAP				\$2	\$8	\$22	\$18	\$8	\$31	\$51	\$21	\$3	\$6
Life			\$6	\$20	\$8	\$20	\$47	\$20	\$31	\$51	\$21	\$3	\$20
LTD													
STD/SDI													
Other													
Leave													
Vacation	\$512	\$466	\$544	\$591	\$498	\$494	\$485	\$492	\$527	\$511	\$430	\$440	\$411
Holidays	\$398	\$552	\$491	\$480	\$632	\$527	\$453	\$426	\$457	\$409	\$394	\$381	\$356
Administrative					\$33								
Deferred Compensation													
Other													
Benefit Cost	\$4,387	\$4,183	\$3,959	\$4,545	\$4,796	\$4,228	\$4,701	\$4,625	\$3,292	\$4,334	\$4,079	\$4,678	\$3,625
Total Monthly Comp.	\$11,779	\$11,810	\$11,811	\$14,148	\$12,717	\$12,785	\$13,112	\$13,131	\$12,424	\$12,764	\$11,526	\$12,302	\$10,739

Note: Total Monthly Compensation number may vary slightly from the sum of its components due to cell formulas & rounding.

- 1- Town of Fairfax: EE hired effective July 1, 2009 and after. PERS formula is 3%@55; enhanced PERS benefit shown is for 3%@50 formula since benefits are based on EE who has completed 5 years of service.
- 2- Town of San Anselmo: Effective July 1, 2006, EE hired on or after February 1, 2007, PERS formula is 3%@55; enhanced PERS benefit shown is for 3%@50 formula since benefits are based on EE who has completed 5 years of service.
- 3- Baseline formula is 2%@55. Safety EE are eligible for the following enhanced PERS formulas: 3%@55 or 3%@50. For each enhanced PERS formula there is an additional cost to the ER. Based on information provided to PERS the enhanced benefit for the enhanced formulas is 3%@55 = 6.65% of salary and 3%@50 = 13.65% of salary.
- 4- Baseline benefit is final compensation based on 36 highest months salary. Enhanced benefit is final compensation based on 12 months highest salary (SHY). Based on information provided from PERS, the enhanced benefit of SHY is equal to 1.2% of salary.
- 5- EPMC is an enhancement in which the ER reports the value of the employer paid member contribution (EPMC) to PERS as special compensation under Section 20636(c)(4).

Appendix I  
Kensington Police Protection and Community Services District  
Benefits Detail  
September 2010

POLICE SERGEANT		POLICE SERGEANT											
Agency	Kensington Police Protection and Community Services District	Broadmoor Police Protection District	City of Albany	City of Belmont	City of Benicia	City of Brisbane	City of El Cerrito	City of Hercules	City of Millbrae	City of Piedmont	Town of Fairfax	Town of San Anselmo	Twin Cities Police Authority
Class Title	Police Sergeant	Police Sergeant	Police Sergeant	Police Sergeant	Police Sergeant	Police Sergeant	Police Sergeant	Police Sergeant	Police Sergeant	Police Sergeant	Police Sergeant	Police Sergeant	Police Sergeant
Top Monthly Salary	\$7,392	\$7,627	\$7,852	\$9,603	\$7,921	\$8,557	\$8,411	\$8,506	\$9,132	\$8,430	\$7,447	\$7,624	\$7,114
Employee Retirement PERS Formula 1,2	3%@50	3%@50	3%@55	3%@50	3%@50	3%@55	3%@50	3%@50	3%@55	3%@50	3%@50	3%@50	3%@55
PERS	\$665	\$886	\$707	\$480	\$777	\$770	\$757	\$787	\$443	\$443	\$670	\$686	\$640
Enhanced PERS Formula 3	\$1,009	\$1,041	\$538	\$1,311	\$1,179	\$586	\$1,148	\$1,164	\$626	\$1,208	\$1,017	\$1,041	\$497
12 Month Highest Salary 4	\$89	\$92	\$94	\$115	\$104	\$103	\$101	\$102	\$110	\$106	\$91	\$91	\$85
EPMC 5		\$64			\$69		\$68					\$473	
Social Security													
Other													
Insurance		\$1,546							\$1,536			\$1,563	
Cafeteria	\$1,385		\$1,385	\$1,322	\$1,576	\$1,501	\$1,454	\$1,385		\$1,385	\$1,385		\$1,390
Health	\$203		\$124	\$208	\$158	\$95	\$164	\$165		\$183	\$160		\$160
Dental	\$25				\$23	\$38	\$22	\$22		\$38			
Vision													
EAP			\$7	\$2	\$9	\$3	\$5	\$4	\$7	\$51	\$3	\$3	
Life	\$17		\$6	\$18	\$8	\$22	\$18	\$8	\$31	\$51	\$21	\$3	\$6
LTD	\$85			\$20		\$20	\$47	\$20					\$20
STD/SDI													
Other													
Leave													
Vacation	\$512	\$466	\$544	\$591	\$498	\$494	\$465	\$492	\$527	\$511	\$430	\$440	\$411
Holidays	\$398	\$352	\$491	\$480	\$432	\$527	\$463	\$426	\$457	\$409	\$394	\$381	\$356
Administrative					\$33								
Deferred Compensation													
Other													
Benefit Cost	\$4,387	\$4,183	\$3,959	\$4,545	\$4,796	\$4,228	\$4,701	\$4,625	\$3,292	\$4,334	\$4,079	\$4,678	\$3,625
Total Monthly Comp.	\$11,779	\$11,810	\$11,811	\$14,148	\$12,717	\$12,785	\$13,112	\$13,131	\$12,424	\$12,764	\$11,526	\$12,302	\$10,739

Note: Total Monthly Compensation number may vary slightly from the sum of its components due to cell formulas & rounding.

1- Town of Fairfax: EE hired effective July 1, 2009 and after, PERS formula is 3%@55; enhanced PERS benefit shown is for 3%@50 formula since benefits are based on EE who has completed 5 years of service.

2- Town of San Anselmo: Effective July 1, 2006, EE hired on or after February 1, 2007, PERS formula is 3%@55; enhanced PERS benefit shown is for 3%@50 formula since benefits are based on EE who has completed 5 years of service.

3- Baseline formula is 2%@55. Safety EE are eligible for the following enhanced PERS formulas: 3%@55 or 3%@50. For each enhanced PERS formula there is an additional cost to the ER. Based on information provided to PERS the enhanced benefit for the enhanced formulas is 3%@55 = 6.65% of salary and 3%@50 = 13.65% of salary.

4- Baseline benefit is final compensation based on 36 highest months salary. Enhanced benefit is final compensation based on 12 months highest salary (SHY). Based on information provided from PERS, the enhanced benefit of SHY is equal to 1.2% of salary.

5- EPMC is an enhancement in which the ER reports the value of the employer paid member contribution (EPMC) to PERS as special compensation under Section 20636(c)(4).

101

Appendix I  
Kensington Police Protection and Community Services District  
Total Monthly Compensation Data  
September 2010

POLICE OFFICER		Rank	Comparator Agency	Class Title	Total Monthly Comp	Effective Date	Next Salary Increase	Next Percentage Increase
1	City of Belmont		Police Officer	\$11,740	7/1/2010	Unknown	Unknown	
2	City of Hercules		Police Officer	\$11,352	7/1/2010	Unknown	Unknown	
3	City of Piedmont		Police Officer	\$10,997	1/1/2009	Unknown	Unknown	
4	City of Brisbane		Police Officer	\$10,897	1/5/2009	Unknown	Unknown	
5	City of Benicia		Police Officer	\$10,894	7/1/2009	Unknown	Unknown	
6	City of El Cerrito		Police Officer	\$10,802	7/1/2010	1/1/2011	3.5%	
7	Broadmoor Police Protection District		Police Officer	\$10,700	7/1/2010	Unknown	Unknown	
8	Town of San Anselmo		Police Officer	\$10,497	7/1/2009	Unknown	Unknown	
9	Kensington Police Protection & Community Services District		Police Officer	\$10,493	7/1/2009	Unknown	Unknown	
10	City of Albany		Police Officer	\$10,240	11/3/2008	Unknown	Unknown	
11	City of Millbrae		Police Officer	\$10,200	1/1/2009	Unknown	Unknown	
12	Town of Fairfax		Police Officer	\$9,840	7/1/2010	Unknown	Unknown	
13	Twin Cities Police Authority		Police Officer	\$9,366	7/1/2007	Unknown	Unknown	
Average of Comparators % KPPCSD Above/Below					\$10,627			
							-1.3%	
Median of Comparators % KPPCSD Above/Below					\$10,751			
							-2.5%	

NOTE: All calculations exclude Kensington Police Protection and Community Services District

N/C - Non Comparator

Appendix I  
Kensington Police Protection and Community Services District  
Total Monthly Compensation Data  
September 2010

POLICE SERGEANT												
Rank	Comparator Agency	Class Title	Total Monthly Comp	Effective Date	Next Salary Increase	Next Percentage Increase						
1	City of Belmont	Police Sergeant	\$14,148	7/1/2010	Unknown	Unknown						
2	City of Hercules	Police Sergeant	\$13,131	7/1/2010	Unknown	Unknown						
3	City of El Cerrito	Police Sergeant	\$13,112	7/1/2010	1/1/2011	3.5%						
4	City of Brisbane	Police Sergeant	\$12,785	1/5/2009	Unknown	Unknown						
5	City of Piedmont	Police Sergeant	\$12,764	1/1/2009	Unknown	Unknown						
6	City of Benicia	Police Sergeant	\$12,717	7/1/2009	Unknown	Unknown						
7	City of Millbrae	Police Sergeant	\$12,424	1/1/2009	Unknown	Unknown						
8	Town of San Anselmo	Police Sergeant	\$12,302	7/1/2009	Unknown	Unknown						
9	City of Albany	Police Sergeant	\$11,811	1/1/2010	Unknown	Unknown						
10	Broadmoor Police Protection District	Police Sergeant	\$11,810	7/1/2010	Unknown	Unknown						
11	Kensington Police Protection & Community Services District	Police Sergeant	\$11,779	7/1/2009	Unknown	Unknown						
12	Town of Fairfax	Police Sergeant	\$11,526	7/1/2010	Unknown	Unknown						
13	Twin Cities Police Authority	Police Sergeant	\$10,739	7/1/2007	Unknown	Unknown						
Average of Comparators % KPPCSD Above/Below			\$12,439			-5.6%						
Median of Comparators % KPPCSD Above/Below			\$12,570			-6.7%						

NOTE: All calculations exclude Kensington Police Protection and Community Services District

N/C - Non Comparator

Appendix I  
Kensington Police Protection and Community Services District  
Total Monthly Compensation Data  
September 2010

POLICE SERGEANT												
Rank	Comparator Agency	Class Title	Total Monthly Comp	Effective Date	Next Salary Increase	Next Percentage Increase						
1	City of Belmont	Police Sergeant	\$14,148	7/1/2010	Unknown	Unknown						
2	City of Hercules	Police Sergeant	\$13,131	7/1/2010	Unknown	Unknown						
3	City of El Cerrito	Police Sergeant	\$13,112	7/1/2010	1/1/2011	3.5%						
4	City of Brisbane	Police Sergeant	\$12,785	1/5/2009	Unknown	Unknown						
5	City of Piedmont	Police Sergeant	\$12,764	1/1/2009	Unknown	Unknown						
6	City of Benicia	Police Sergeant	\$12,717	7/1/2009	Unknown	Unknown						
7	City of Millbrae	Police Sergeant	\$12,424	1/1/2009	Unknown	Unknown						
8	Town of San Anselmo	Police Sergeant	\$12,302	7/1/2009	Unknown	Unknown						
9	City of Albany	Police Sergeant	\$11,811	11/3/2008	Unknown	Unknown						
10	Broadmoor Police Protection District	Police Sergeant	\$11,810	7/1/2010	Unknown	Unknown						
11	Kensington Police Protection & Community Services District	Police Sergeant	\$11,779	7/1/2009	Unknown	Unknown						
12	Town of Fairfax	Police Sergeant	\$11,526	7/1/2010	Unknown	Unknown						
13	Twin Cities Police Authority	Police Sergeant	\$10,739	7/1/2007	Unknown	Unknown						
Average of Comparators % KPPCSD Above/Below			\$12,439									
Median of Comparators % KPPCSD Above/Below			\$12,570									

NOTE: All calculations exclude Kensington Police Protection and Community Services District

N/C - Non Comparator

10x



**Appendix II**  
**Kensington Police Protection and Community Services District**  
**Additional Benefits**  
**September 2010**

**Retiree Health Benefits**

Agency	Retiree Health Benefits
Kensington Police Protection and Community Services District	District pays for premiums at the Kaiser HMO.
Broadmoor Police Protection District	Retired EE is responsible for payment of monthly premiums and all associated costs of coverage. EE who retire with the City may participate in PERS health plan at own expense. City shall contribute current amount required by PERS per month on behalf of each eligible retired EE and EE pays for rest of health premium. (City currently pays approximately \$100 per month).
City of Albany	EE who retires with PERS regulations after 5 years of continuous employment with City shall be entitled to amount of City's contribution to provide hospital & medical care benefits for individual EE or retiree under CalPERS PEMHCA plan each month for his/her hospital & medical care premiums. Current cost is \$105 per month. EE who retires with PERS regulations after 15 years of continuous employment with City shall be entitled to monthly reimbursement of hospital & medical care premiums up to max of amount paid by City for single EE coverage under Kaiser Health Care plan. City also offers industrial disability retirement benefit.
City of Belmont	City contributes 2% of EE basic salary into Vantage Care (retiree health savings plan).
City of Benicia	City shall contribute \$105 per month for medical insurance premiums for retired EE (PEMHCA). Supplemental Stipend: In recognition of long-term service, EE who retire from City after 7/1/02, has 15+ years of service with City, retires from service, and effective date of retirement is within 120 days of separation from City, stipend will be paid equal to single party premium rate charged to City by Kaiser. EE will no longer be eligible for such stipend should EE elect to be covered by another medical plan other than that provided at time of retirement. EE who waives his/her participation, such medical plan coverage and such waiver shall be irrevocable. The stipend is currently equal to \$427.56 per month.
City of Brisbane	Retirees, survivors of retirees, and survivors of deceased EE, if permitted by carrier, will be permitted to maintain current level of health plan benefits available to EE at no cost to City.
City of El Cerrito	City contributes PEMHCA on behalf of retirees; currently \$105 per month. City will provide optional monetary allowance of \$264.22 per month with annual 2% adjustment on January 1 of each year to EE who retire as regulated by PERS. EE must retire with at least 10 years consecutive service immediately prior to retirement and be 50 years of age when separating from City (service retirement) or EE retires with disability and has at least 20 years of service (disability retirement). In addition, EE must have minimum amount of sick leave (if EE has sick leave amount below what is required for years of service, they will only be eligible for % paid equivalent to amount of sick leave they have). Starts at 10 yrs with 480 hrs sick leave = 50% of optional \$ available and increases 48 hrs sick leave and 5% per year until 20 yrs with 960 hrs and 100% (at 25 yrs no minimum sick leave required). At age 65, retiree is required to enroll in Medicare and optional \$ will drop to amount equivalent to Kaiser Supplemental to Medicare rate through PERS.
City of Hercules	City shall contribute Public Employees Medical and Hospital Care Act (PEMHCA) retiree medical contribution (currently \$105 per month). Effective 7/1/08, City will contribute 1% of the officers' and sergeants' individual base salary towards a Retiree Health Saving Account (RHS).
City of Millbrae	

**Appendix II**  
**Kensington Police Protection and Community Services District**  
**Additional Benefits**  
**September 2010**

Agency	Retiree Health Benefits
City of Piedmont	Amount paid on behalf of retirees and/or their eligible survivors shall increase annually at rate of 5% as required by PERS regulations so that it reaches amount paid for active EE and their dependents at end of 20 years from date of implementation. City shall pay entire cost of lowest cost medical insurance coverage for EE hired prior to 10/1/84 who retires on a service pension prior to age 65 provided that payment by City for such coverage shall cease upon EE attaining age 65 or becoming eligible for Medicare coverage, provided further that payment by City for medical coverage of retired EE shall not be extended to dependents. Currently the City pays up to 65% for EE only, 53.27% for EE+1, and 46.75% for Family based on Kaiser premiums. (EE only = \$532.56 per month, EE+1 = \$1,065.12 per month, Family = \$1,384.66 per month).
Town of Fairfax	Town will pay the following amounts based on PERS Kaiser EE only rate: 10 years of service = 25%; 15 years of service = 50%; 20 years of service = 75%; 25 years of service = 100%.
Town of San Anselmo	Town shall contribute \$225 per month toward retiree's selected PERS health plan premium. For EE hired before 7/1/07 and completed 10+ years of service, Authority will pay cost of Kaiser medical coverage for EE only (currently \$534.53 per month). For EE hired before 7/1/07 and completed 15+ years of service, Authority will pay cost of Kaiser medical coverage for EE + spouse (currently \$1,069.06 per month). EE hired after 7/1/07 and completed 10 years of service, Authority will pay cost of Kaiser medical coverage for EE only (currently \$534.53 per month).
Twin Cities Police Authority	

**Appendix II**  
**Kensington Police Protection and Community Services District**  
**Additional Benefits**  
**September 2010**

Agency	Education and POST Incentive Pay
Kensington Police Protection and Community Services District	A monthly incentive of 5% of base salary shall be paid to qualified EE who have obtained a POST Intermediate certificate. An additional monthly incentive payment of 2.5% of base salary shall be paid to qualified EE who obtain a POST Advanced certificate.
Broadmoor Police Protection District	POST Intermediate certificate = 5% of base salary. POST Advanced certificate = 7.5% of base salary.
City of Albany	Police Officer: AA/AS or Intermediate POST = 1%, BA/BS or Advanced POST = 2%, MA/MS = 3%. Police Sergeant: BA/BS or Advanced or Supervisory POST = 2%, MA/MS = 3%.
City of Belmont	Police Officer: POST Intermediate = 5%; POST Advanced = 10%. Police Sergeant: POST Advanced = 5%. Educational Incentive Program: Program has been discussed but no implemented.

107

**Appendix II**  
**Kensington Police Protection and Community Services District**  
**Additional Benefits**  
**September 2010**

Special Assignment Pay	Shift Differential Pay	Bilingual Pay
None	None	None
None	None	None
<p><u>Acting Sergeant</u>: Officer designated by Police Chief to serve as Acting Sergeant receives additional 5% of EE's regular straight-time rate of pay for time served. <u>Identification Officer &amp; Detective</u>: Officers &amp; Sergeants assigned to Identification Officer &amp; Detective receive additional 4% of EE's regular straight-time rate of pay. <u>Field Training Officer &amp; Communications Training Officer</u>: EE who have been trained &amp; certified by POST to act as FTO receive additional 5% of EE's regular straight-time rate of pay for each hour EE performs FTO duties (appointment at sole discretion of Chief); EE who have been trained to act as Training Officer for Police Communications Clerks will receive additional 5% of EE's regular straight-time rate for each hour EE performs CTO duties; such additional 5% pay will not be considered in payment for sick leave, vacation, or holiday time. <u>Tactical Response Team</u>: EE who have been trained &amp; occupy a position on the TRT receive additional \$100 per month compensation (recommendation by Chief and approval by City Administrator).</p>	<p>EE who have been certified at conversational level of Spanish, Chinese, or other language deemed useful by the Department in serving the community shall receive \$100 per month. EE who have been certified at an interpreter level shall receive \$150 per month.</p>	

**Appendix II**  
**Kensington Police Protection and Community Services District**  
**Additional Benefits**  
**September 2010**

Agency	Education and POST Incentive Pay
City of Benicia	As of 6/30/88, 2.5% added to base salary for 30 units in police science; 7.5% for POST Intermediate or AA degree; and 10% for POST Advanced or BA/BS degree. Hired after 7/1/89, \$70 per month for 30 units of police science; 3.5% for POST Intermediate or AA; and 5% for POST Advanced or BA/BS degree.
City of Brisbane	EE hired prior to 4/1/01 are eligible to participate in Plan A or Plan B; EE who elect Plan A, then subsequently meet requirement of Plan B, are eligible to move to Plan B; EE hired after 4/1/01 are eligible for Plan B only. <u>Plan A:</u> Additional 3.5% of base salary is granted to EE holding POST Intermediate certificate; another 2.5% of base salary is granted to EE holding POST Advanced certificate; maximum aggregate incentive pay under Plan A is 6% of base salary. <u>Plan B:</u> Additional 5% of base salary is granted to EE holding an AA degree; another 5% of base salary is granted to EE holding BA/BS degree; maximum aggregate incentive pay granted under plan B is 10% of base salary.
City of El Cerrito	<u>Officer:</u> EE eligible prior to 7/1/05 shall receive \$210 per month if complete 50 hours or 3 units of approved study/training during prior fiscal year, accumulate 60 semester units or equivalent in quarter units of approved training, or attain AA/AS degree, or obtain POST Intermediate certificate; shall receive \$290 per month if obtain POST Advanced certificate and AA/AS degree, obtain approved BA/BS degree and POST Intermediate certificate, or POST Intermediate certificate and complete 50 hours or 3 semester units during prior fiscal year as part of EE's continuing progress toward BA/BS degree (EE already accumulated 60 semester units or equivalent in quarter units toward degree). After 7/1/05: AA/AS degree or completed 60 semester units (and 6 units every 24 months) = \$210 per month; BA/BS/MA/MS = \$290 per month. <u>Sergeant:</u> Effective 7/1/05, AA/AS degree or completed 60 semester units (and 6 units every 24 months) = \$210 per month; BA/BS/MA/MS = \$290 per month.

**Appendix II**  
**Kensington Police Protection and Community Services District**  
**Additional Benefits**  
**September 2010**

Special Assignment Pay	Shift Differential Pay	Bilingual Pay
<p><u>Acting Pay or Out-of-Class Pay:</u> 5% acting pay after working 5 consecutive work days or after having worked 15 accumulative days in a fiscal year; if assigned to "acting supervisor" for a minimum of 1 shift, EE shall receive \$10 per shift. <u>Field Training Officer:</u> 5% while performing FTO duties with trainee. <u>Acting Supervisor and FTO:</u> additional 5% to base salary for entire month assigned. <u>Canine:</u> Paid 20 minutes per day overtime.</p>	<p>Night shift (6 pm to 6 am) will receive 2% shift differential.</p>	<p>None</p>
<p><u>Out-of-Class Pay:</u> Rate of pay equal to the first step of the higher classification or next step in EE's classification, which is not less than 5% more than EE's current regular rate pay. <u>Field Training Officer:</u> Police Officer shall receive \$15 per shift when assigned as FTO. <u>Special Assignment:</u> Chief may assign to special assignment (participation is voluntary) and EE will receive 5% above base salary for duration of assignment. <u>Canine Maintenance:</u> K-9 Officers shall receive compensation equivalent to 8 hours of pay at overtime rate for care and grooming of K-9 partner during off-duty time. <u>Detective:</u> Officers assigned to Detective duties shall receive an additional 10% of base salary when so assigned (EE assigned to Detective duties are not eligible to receive holiday pay in lieu of holiday observance).</p>	<p>Effective 7/1/92, EE assigned to work 168-hour schedule in a 28 day cycle shall accrue 1,846 hours compensatory time off each pay period; maximum not to exceed 160 hours. Effective 7/1/02, EE shall no longer receive 1,846 hours of compensatory time off each pay period for assignment to FLSA 7(k) exemption work period.</p>	<p>None</p>
<p><u>Detective:</u> 5% differential. <u>Administrative Sergeant, Detective Sergeant, and Traffic Sergeant:</u> 5% differential. <u>Motorcycle:</u> 5% differential (except Traffic Sergeant). <u>School Resource Officer:</u> 5% differential. <u>Out-of-Class Pay:</u> 5% additional pay when working temporarily in a higher classification.</p>	<p>Night Shift = 2% to be eliminated January 2011.</p>	<p>City shall pay \$100 per month to full-time EE in positions designated by City as bilingual and who have passed a proficiency test agreed upon by City and ECPEA.</p>

**Appendix II**  
**Kensington Police Protection and Community Services District**  
**Additional Benefits**  
**September 2010**

Agency	Education and POST Incentive Pay
City of Hercules	POST Intermediate certificate = \$100 per month; AA degree = \$125 per month; POST Advanced certificate = \$150 per month; BA/BS degree = \$175 per month.
City of Millbrae	EE hired after 7/1/90 and prior to 7/1/05: 2 years service + 45 semester units = 2.5%; 3 years service + 60 semester units = 5%; four years service, AA degree, and POST Intermediate certificate = 7.5%; 5 years service and BA/BS degree OR 5 years service, AA degree plus 30 upper division semester units, and POST Intermediate certificate, OR 5 years service, AA degree, and POST Advanced certificate = 10%. EE hired prior to 7/1/98 and not availing themselves to the above programs: POST Intermediate certificate = 2.5% and Advanced certificate = 5%. EE hired prior to 7/1/05 and not availing themselves to the above programs: AA degree from first day of hire with City = 2.5% and BA/BS from first day of hire with City = 5%.
City of Piedmont	POST Intermediate certificate or AA/AS degree = 5%. POST Advanced certificate or BA/BS degree = 7%. Effective 1/1/08, Sergeant with POST Supervisory certificate = 2%. Additional pay shall not be cumulative.
Town of Fairfax	AA degree or POST Intermediate certificate = 2.5% salary step increase. BA/BS degree or POST Advanced certificate = 5% salary step increase. POST Supervisory certificate = 7.5% salary step increase.

**Appendix II**  
**Kensington Police Protection and Community Services District**  
**Additional Benefits**  
**September 2010**

Special Assignment Pay	Shift Differential Pay	Bilingual Pay
<p><u>Field Training Officer</u>: Additional 5% of salary for actual time spent as a FTO (applies to Sergeant as well). <u>Assigned Positions</u>: EE designated to work regular assigned position other than patrol receive an additional 5% of base salary. <u>Officer in Charge</u>: 5% above existing salary. <u>Corporal</u>: Additional 5% of base salary (assumes OIC and FTO duties). <u>Acting Commander</u>: 5% above existing salary. <u>Acting Chief of Police</u>: 10% above existing salary. <u>Canine</u>: Additional 5% of salary.</p>	<p>3% of base salary for swing and/or relief shift; 5% of base salary for graveyard shift.</p>	<p>None</p>
<p><u>Field Training Officer</u>: 5% above Officer's base salary. <u>Detective/Juvenile Detective/School Resource Officer</u>: 6% above base salary plus any education incentive pay %. <u>Traffic Officer</u>: 5% above base pay. <u>Canine</u>: 5% above base salary. <u>Other Special Assignments</u>: 5% over base salary and if assigned to two special assignments, 2.5% above first specialty assignment pay.</p>		
<p><u>Canine</u>: 5% pay differential above Officer's top salary step inclusive of POST incentives. <u>Field Training Officer</u>: 5% of monthly salary. <u>Acting Pay</u>: Police Officers assigned to duties of Watch Commander shall receive compensation time for hours worked in that position based on the following scale: 0-4 hours = 1 hour comp time, 4-8 hours = 2 hours comp time, 8-12 hours = 3 hours comp time. <u>Detective or Juvenile Officer</u>: 5% of monthly salary. <u>Traffic Officer</u>: 5% of monthly salary.</p>	<p>Effective 1/1/09, Sworn staff assigned to night shift (defined as 7 pm to 7 am) shall receive additional compensation in amount of 4% of base rate pay (salary + education pay) for all hours worked between 7 pm and 7 am.</p>	<p>None</p>
<p><u>Field Training Officer</u>: 5% differential pay. <u>Appointed Positions</u>: EE appointed to Administrative Sergeant, Corporal, or Detective/Juvenile Officer shall receive 5% salary incentive step increase to base rate of pay for duration of appointment (EE assigned to these positions are not eligible for other specialty pay). <u>Out-of-Class Pay</u>: EE who works minimum of 32 hours within a pay period in higher classification shall receive additional 7.5% of base pay for time worked in higher class.</p>	<p>5% differential for night shift (7 pm to 7 am).</p>	<p>None</p>



**Appendix II**  
**Kensington Police Protection and Community Services District**  
**Additional Benefits**  
**September 2010**

Agency	Education and POST Incentive Pay
Town of San Anselmo	AA degree, 60 semester units or more, or POST Intermediate certificate = \$200 per month. BA/BS degree or POST Advanced certificate = \$275 per month.
Twin Cities Police Authority	Amounts of compensation provided are not cumulative, but escalate as a higher level of education/certification is achieved. POST Intermediate certificate = 2% of salary per month. AA degree = 3% of salary per month. POST Advanced certificate = 4% of salary per month. BA/BS degree = 5% of salary per month. MA/MS = 6% of salary per month.

**Appendix II**  
**Kensington Police Protection and Community Services District**  
**Additional Benefits**  
**September 2010**

Special Assignment Pay	Shift Differential Pay	Bilingual Pay
<p><u>Field Training Officer</u>: 5% of base salary for hour spent training. <u>Traffic/Detective</u>: 5% for duration of assignment.</p>	<p>EE assigned to work shift in which majority of hours worked occur after 5:00 pm shall receive additional compensation of 2.5% of base salary. EE assigned to work shift in which majority of hours worked occur after 11:00 pm shall receive additional 5% of base salary.</p>	<p>2.5% of base salary; EE needs to successfully pass City of San Rafael Spanish Language Conversational Fluency Examination and provide appropriate documentation.</p>
<p><u>Out-of-Class Pay</u>: Police Officer assigned to serve as Sergeant for 2+ hours shall be granted additional compensation of \$1.25 for each hour worked; Sergeant assigned to serve as Captain for 2 weeks or less shall be granted additional compensation equal to 5% for duration of assignment (if assignment is more than 2 weeks, compensation shall be set at first step of Captain's salary range). <u>Field Training Officer</u>: \$15 per shift. <u>Juvenile Detective</u>: \$290 per month if performing duties 50% or more of the time. <u>Detective</u>: \$290 per month if performing duties 50% or more of the time. <u>SRT Team</u>: \$175 per month. <u>Motorcycle Pay</u>: \$15 per day. <u>Training &amp; Support Sergeant</u>: \$340 per month if performing duties 50% or more of the time.</p>	<p>EE working in patrol who are regularly assigned to work nights and work for 4+ shifts during a pay period, shall be eligible for 5% shift differential for each hour worked. EE working in positions other than patrol that are regularly assigned to work the graveyard or swing shift for 5+ shifts during a pay period will be eligible for 5% differential for each hour worked.</p>	<p>EE assigned to perform as bilingual communicators on a regular and recurring basis shall receive \$175 each month they are assigned; EE may be required to pass a bilingual proficiency test. EE who are fluent in another language and are assigned to or are required in performance of duties to use bilingual skills, the Authority shall pay EE \$10 per day on the day such bilingual skills are utilized with prior approval of EE's supervisor (does not apply to bilingual communicators outlined above).</p>

**Appendix II**  
**Kensington Police Protection and Community Services District**  
**Additional Benefits**  
**September 2010**

Agency	Vacation Accrual Rates
Kensington Police Protection and Community Services District	First year = 13 days; 8 additional hours per year until the end of the 8th year, then 8 hours every other year thereafter to a maximum of 26 days.
Broadmoor Police Protection District	1-4 years = 6.6 hours per month; 5 years = 10 hours per month; 6 years = 10.6 hours per month; 7 years = 11.3 hours per month; 8 years = 12 hours per month; 9 years = 12.6 hours per month; 10+ years = 13.3 hours per month.
City of Albany	First year = 4.01 hrs per pay period (no vacation entitlement); 2-4 yrs = 4.01 hrs per pay period; 5-9 yrs = 5.54 hrs per pay period; 10-14 yrs = 6.16 hrs per pay period; 15-19 yrs = 6.78 hrs per pay period; 20+ yrs = 7.38 hrs per pay period.
City of Belmont	1-4 yrs = 80 hours; 5 yrs = 120 hours; 6 yrs = 128 hours; 7 yrs = 136 hours; 8 yrs = 144 hours; 9 yrs = 152 hours; 10+ yrs = 160 hours.
City of Benicia	0-3 years = 2 weeks; 4-9 years = 3 weeks; 10-19 years = 4 weeks; 20+ years = 5 weeks.
City of Brisbane	40 hour/week shift: First 4 years = 80 hours; after 4 years = 120 hours; after 9 years = 160 hours. 12-hour shift: First 4 years = 84 hours; after 4 years = 126 hours; after 9 years = 168 hours.
City of El Cerrito	1 yr = 88 hrs; 2-3 yrs = 96 hrs; 4 yrs = 104 hrs; 5 yrs = 112 hrs; 6-7 yrs = 120 hrs; 8-9 yrs = 128 hrs; 10-11 yrs = 136 hrs; 12-13 yrs = 144 hrs; 14-15 yrs = 152 hrs; 16-17 = 160 hrs; 18-19 yrs = 168 hrs; 20 yrs = 176 hrs and additional 8 hrs per year up to 288 hrs.
City of Hercules	0-4 yrs = 96 hours; 5-9 yrs = 120 hours; 10-15 yrs = 144 hours; 16-19 yrs = 160 hours; 20+ yrs = 176 hours.
City of Millbrae	1-5 years = 96 hours; 6-10 years = 120 hours; 11-15 years = 144 hours; 16 years = 152 hours; and 17+ years = 160 hours.
City of Piedmont	0-4 yrs = 88 hours; 5-8 yrs = 120 hours; 9-11 yrs = 136 hours; 12-14 yrs = 152 hours; 15-18 yrs = 176 hours; 19+ yrs = 200 hours.
Town of Fairfax	1-48 months = 88 hours; 49-120 months = 120 hours; 121-179 months = 160 hours; 180+ months = 200 hours.
Town of San Anselmo	1-2 years = 88 hours; 3-6 years = 120 hours; 7-11 years = 144 hours; 12-14 years = 160 hours; 15+ years = 200 hours.
Twin Cities Police Authority	1-5 years = 3.08 hours biweekly; 6-9 years = 4.62 hours biweekly; 10-14 years = 6.16 hours biweekly; 15+ years = 7.69 hours biweekly.

**Appendix II**  
**Kensington Police Protection and Community Services District**  
**Additional Benefits**  
**September 2010**

Agency	Opt-Out Allowance	Uniform Allowance
Kensington Police Protection and Community Services District	None	District shall provide a clothing allowance of \$800 per year. District pays for cost of repairing and/or replacing uniforms. District agrees to reimburse members for safety equipment up to \$250 per year each year officer is employed under contract; unused reimbursement may be rolled over by individual officers to the following year for the life of the contract to maximum of \$750.
Broadmoor Police Protection District	None	District provides all uniform and equipment needed, including repair and replacement Uniform: \$825 annual allowance. Safety Equipment: If hired before 6/1/05, safety equipment consisting of handgun, handcuffs, leather goods, baton, raingear, helmet, safety shoes, flashlight, and accessories, City provides safety equipment allowance of \$200 (City pays up to \$200 per year for receipted repairs or replacement of such equipment); if hired after 6/1/05, City provides safety equipment consisting of handgun, handcuffs, leather goods, baton, raingear, helmet, safety shoes, flashlight, and accessories (EE may receive reimbursement for receipted purchases of other related equipment up to \$200 per year and up to \$100 for repairs/replacement, which can be carried over each year to max of \$850). Bulletproof Vests: EE will be reimbursed for receipted purchase of replacement vest up to \$750 once every 5 yrs.
City of Albany	EE who opt to waive medical insurance shall have a City contribution of EE only benefit allowance plan rate and City's PERS rate contributed into the deferred compensation plan; currently = \$532.56 per month.	City shall supply safety equipment. City provides uniform allowance of \$900 per year.
City of Belmont	EE shall receive no more than 50% cash of the City's waived premium amount and remaining 50% shall be deposited in the EE's deferred compensation account.	City shall supply safety equipment. City provides uniform allowance of \$900 per year.

**Appendix II**  
**Kensington Police Protection and Community Services District**  
**Additional Benefits**  
**September 2010**

Longevity Program	Sick Leave Cash-Out Policy
<p>District agrees to provide longevity incentive equal to an annual bonus of \$100 for each year of service with the District beginning with the 10th year of service, to be paid every year.</p> <p>None</p>	<p>District entered into a contract with PERS to provide retirement credit for unused sick leave in lieu of sick leave payout upon termination or retirement.</p> <p>Accumulated sick leave may be converted to service credit under PERS.</p>
<p>None</p>	<p>Upon retirement from regular City service, EE will be paid for ¼ of the accumulated sick leave on the books at time of such retirement at regular salary on said retirement date. Local safety members shall have remaining sick leave reported to PERS for retirement service credit of unused sick leave in accordance with government code section 20862.8.</p>
<p>None</p>	<p>City shall compensate EE for accumulated sick leave at rate of 25% of days accumulated for EE with at least 6 but less than 20 years of service with City and at rate of 35% of days accumulated for EE with 20+ years of service with City. Maximum payment up to 120 accumulated days at % specified. Upon retirement or death, City shall compensate EE for accumulated sick leave at rate of 25% of days accumulated for EE with at least 5 years but less than 10 years of service with City and at rate of 50% for EE with 10+ years of service with City. Maximum payment of 120 accumulated days at % specified. Such compensation at retirement shall be in lieu of conversion of unused sick leave to PERS service credit at retirement. EE has option to convert accumulated sick leave to PERS service credit at retirement.</p>

117

**Appendix II  
Kensington Police Protection and Community Services District  
Additional Benefits  
September 2010**

Agency	Opt-Out Allowance	Uniform Allowance
City of Benicia	<p>EE with dual coverage may decline medical insurance and receive reimbursement at the Kaiser Health Plan individual rate; currently \$592.37 per month.</p> <p>City shall contribute a sum equal to the EE only contribution for the least expensive plan offered by PERS Health (Aetna North or Kaiser); current amount = \$474.93 per month.</p>	<p>\$75 per month.</p>
City of Brisbane	<p>If EE chooses no medical plan option, City will contribute amount equivalent to lowest medical plan (Kaiser) single premium to Flexible Benefit Plan and EE may receive this amount in cash or EE may reallocate it toward the purchase of other benefits in the Plan, or combination of both. Current allowance equal to \$525.02 per month.</p>	<p>City shall provide uniforms and safety equipment.</p>
City of El Cerrito	<p>Medical redirect equal to 50% at Kaiser rate that they would have selected (EE only, EE+1, or Family coverage); EE may receive as cash, deferred compensation plan, purchase of supplemental life insurance, or combination.</p>	<p>\$1,000 per year.</p>
City of Hercules	<p>Uniforms/equipment issued upon hire; EE receives \$900 per year as payment for maintenance and replacement of uniforms.</p>	

**Appendix II**  
**Kensington Police Protection and Community Services District**  
**Additional Benefits**  
**September 2010**

Longevity Program	Sick Leave Cash-Out Policy
None	City will reimburse EE after 1 year of service, 25% of annually accrued, but unused, sick leave in November of each year (sick leave incentive plan). City will convert 25% of accrued sick leave upon retirement (service or disability) to cash, provided he/she has at least 12 years of service, up to a maximum equivalent to one month's salary for incumbent's position in effect at time of retirement.
None	EE separating from City service shall not be entitled to any payment of unused, accrued leave.
7 to 15 years = 3%; 15 through 19 years = 5%; 20+ years = 7%.	City contracted with PERS to provide Service Credit for Unused Sick Leave Option. Sworn EE whose effective retirement date is within 4 months of separation of employment with City, shall be credited upon retirement with 0.004 year of service credit for each unused day of sick leave. City must report those days of unused sick leave that were accrued during normal course of employment. Upon death of represented EE, value of the accrued sick leave, calculated at the EE's hourly rate, shall be paid to EE's estate or designated beneficiary; limited to 2,080 hours.
10 years = 3% of salary; 15 years = additional 2% of salary; 20 years = additional 1.5% of salary; 25 years = additional 1.5% of salary. Paid in 26 bi-weekly installments.	City does not pay EE for unused sick leave upon termination for any reason. EE who retires may convert unused sick leave balance to service credit.

**Appendix II**  
**Kensington Police Protection and Community Services District**  
**Additional Benefits**  
**September 2010**

Agency	Opt-Out Allowance	Uniform Allowance
City of Millbrae	\$200 per month cash in lieu of medical and dental benefits; \$32 per month contribution to Flexible Spending Account in lieu of vision insurance.	City will pay an annual uniform maintenance allowance of \$925 effective 7/1/07.
City of Piedmont	None	\$1,500 per year.
Town of Fairfax	Unknown.	\$700 per year.
Town of San Anselmo	Cash payment not to exceed \$200 per month.	\$700 per year for uniform allowance. \$200 per year for maintenance and replacement of safety equipment. \$1,000 one-time outfitting payment (new hire for purchase of mandatory safety equipment). \$1,560 one-time traffic officer outfitting payment.
Twin Cities Police Authority	None	New EE shall be provided uniforms and Authority shall replace work or damaged uniforms. EE assigned to Detective shall receive \$450 allowance per year.



**Appendix II**  
**Kensington Police Protection and Community Services District**  
**Additional Benefits**  
**September 2010**

Longevity Program	Sick Leave Cash-Out Policy
	Upon termination of service with City by reason of retirement, EE having unused accumulated sick leave shall be paid compensation equivalent to: 25% of daily wage rate for hours greater than 400 but less than 800, 50% of daily wage rate for 800 hours or greater but less than 1,200 hours, 75% of daily wage rate for 1,200 hours or greater but less than 1,600 hours, and 100% of daily wage rate for 1,600 hours.
None	Effective 4/1/97, City added Credit for Unused Sick Leave to PERS contract; sick leave credit of 0.004 year of service credit for each unused day of sick leave.
5-9 years = \$150 per month; 10-15 years = \$200 per month; 16+ years = \$250 per month.	Up to 50% of accumulated sick leave shall be paid back to EE upon retirement or voluntary separation from Town (does not apply to EE who are terminated or resign in lieu of termination). This benefit applies to any EE with combined 15 years of service with Town or any other police agency. Sick leave cap will be 1,280 hours.
2+ years service = 1% above base salary, increasing 0.5% each year up to 5% above base salary at 10+ years service.	EE using less amount of sick leave than he/she has accrued in a year may elect to transfer 25% into vacation accrual or elect to have cash equivalent deposited into deferred compensation program. EE may utilize 100% of unused sick leave to extend term of service upon retirement, or to provide that such EE may be given cash value of 50% of accumulated sick leave upon retirement.
None	None except unused sick leave credit for PERS retirement (additional service credit at rate of 0.004 years for each day of sick leave).

**Appendix II**  
**Kensington Police Protection and Community Services District**  
**Additional Benefits**  
**September 2010**

Agency	Budget-Driven Human Resources Strategies
Broadmoor Police Protection District	None
City of Albany	Currently in negotiations.
City of Belmont	All bargaining units agreed to concessions; POA gave up 2.5% of COLA increase scheduled for 7/1/10 (received only 1% increase). No other changes have been discussed at this time.
City of Benicia	Currently in negotiations.
City of Brisbane	Unsure at this time.
City of El Cerrito	None
City of Hercules	HPOA members took a 3.7% salary reduction effective 7/1/10. Golden handshake program. Hiring freeze.
City of Millbrae	
City of Piedmont	Increase scheduled for January 1, 2010 (6%) suspended. City will look into increasing EE cost sharing for active and retirees health insurances when contracts expire.
Town of Fairfax	Unknown.
Town of San Anselmo	None
Twin Cities Police Authority	Currently in negotiations.

**Appendix II**  
**Kensington Police Protection and Community Services District**  
**Additional Benefits**  
**September 2010**

Agency	Education and POST Incentive Pay
Kensington Police Protection and Community Services District	A monthly incentive of 5% of base salary shall be paid to qualified EE who have obtained a POST Intermediate certificate. An additional monthly incentive payment of 2.5% of base salary shall be paid to qualified EE who obtain a POST Advanced certificate.
Broadmoor Police Protection District	POST Intermediate certificate = 5% of base salary. POST Advanced certificate = 7.5% of base salary.
City of Albany	<u>Police Officer:</u> AA/AS or Intermediate POST = 1%, BA/BS or Advanced POST = 2%, MA/MS = 3%. <u>Police Sergeant:</u> BA/BS or Advanced or Supervisory POST = 2%, MA/MS = 3%.
City of Belmont	<u>Police Officer:</u> POST Intermediate = 5%, POST Advanced = 10%. <u>Police Sergeant:</u> POST Advanced = 5%. Educational Incentive Program: Program has been discussed but no implemented.

**Appendix II**  
**Kensington Police Protection and Community Services District**  
**Additional Benefits**  
**September 2010**

Special Assignment Pay	Shift Differential Pay	Bilingual Pay
None	None	None
None	None	None
<p><u>Acting Sergeant</u>: Officer designated by Police Chief to serve as Acting Sergeant receives additional 5% of EE's regular straight-time rate of pay for time served. <u>Identification Officer &amp; Detective</u>: Officers &amp; Sergeants assigned to Identification Officer &amp; Detective receive additional 4% of EE's regular straight-time rate of pay. <u>Field Training Officer &amp; Communications Training Officer</u>: EE who have been trained &amp; certified by POST to act as FTO receive additional 5% of EE's regular straight-time rate of pay for each hour EE performs FTO duties (appointment at sole discretion of Chief); EE who have been trained to act as Training Officer for Police Communications Clerks will receive additional 5% of EE's regular straight-time rate for each hour EE performs CTO duties; such additional 5% pay will not be considered in payment for sick leave, vacation, or holiday time. <u>Tactical Response Team</u>: EE who have been trained &amp; occupy a position on the TRT receive additional \$100 per month compensation (recommendation by Chief and approval by City Administrator).</p>	None	<p>Upon recommendation of Chief &amp; approval of HR Manager, person occupying a position designated by City Council/City Administrator as requiring fluency in a language other than English, shall receive an additional \$50 per month compensation. EE occupying positions requiring bilingual skills will be tested for bilingual proficiency.</p>
<p><u>Detective</u>: EE assigned to investigation as a Detective, Detective/DARE Officer, or Detective/SRO Officer on a full-time basis shall receive \$220 per month; EE assigned to investigation as a Detective Sergeant on full-time basis shall receive \$245 per month. <u>Motorcycle</u>: EE assigned to ride a motorcycle on full-time basis in performance of job duties shall receive \$175 per month. <u>Field Training Officer</u>: Police Officer assigned to duty as a FTO shall receive \$170 per month. <u>Corporal</u>: Police Officer, when assigned by Chief as a corporal for a full shift shall receive acting pay at 5% more than Officer's current salary for all full shifts worked in such higher classification. <u>Out of Class Pay</u>: When EE has been assigned in writing by DH to perform work of permanent position having a different class and being paid at higher rate and if EE has worked in such class for more than 5 workdays, EE shall be entitled to 5% more than EE's current salary. <u>Canine Handler</u>: EE assigned as canine handler shall receive 7 hours additional pay per pay period at rate of 1.5 times current salary.</p>	<p>if EE works 168-hour work cycle EE shall receive 5% shift differential (PERSable compensation) included in posted salary. 2,184 hours in a year, 12 hour shift.</p>	<p>EE who have been certified at conversational level of Spanish, Chinese, or other language deemed useful by the Department in serving the community shall receive \$100 per month. EE who have been certified at an interpreter level shall receive \$150 per month.</p>

104

**Appendix II**  
**Kensington Police Protection and Community Services District**  
**Additional Benefits**  
**September 2010**

Agency	Education and POST Incentive Pay
City of Benicia	As of 6/30/89, 2.5% added to base salary for 30 units in police science; 7.5% for POST Intermediate or AA degree; and 10% for POST Advanced or BA/BS degree. Hired after 7/1/89, \$70 per month for 30 units of police science; 3.5% for POST Intermediate or AA; and 5% for POST Advanced or BA/BS degree.
City of Brisbane	EE hired prior to 4/1/01 are eligible to participate in Plan A or Plan B. EE who elect Plan A, then subsequently meet requirement of Plan B, are eligible to move to Plan B; EE hired after 4/1/01 are eligible for Plan B only. Plan A: Additional 3.5% of base salary is granted to EE holding POST Intermediate certificate; another 2.5% of base salary is granted to EE holding POST Advanced certificate; maximum aggregate incentive pay under Plan A is 6% of base salary. Plan B: Additional 5% of base salary is granted to EE holding an AA degree; another 5% of base salary is granted to EE holding BA/BS degree; maximum aggregate incentive pay granted under plan B is 10% of base salary.
City of El Cerrito	<u>Officer:</u> EE eligible prior to 7/1/05 shall receive \$210 per month if complete 50 hours or 3 units of approved study/training during prior fiscal year, accumulate 60 semester units or equivalent in quarter units of approved training, or attain AA/AS degree, or obtain POST Intermediate certificate; shall receive \$290 per month if obtain POST Advanced certificate and AA/AS degree, obtain approved BA/BS degree and POST Intermediate certificate, or POST Intermediate certificate and complete 50 hours or 3 semester units during prior fiscal year as part of EE's continuing progress toward BA/BS degree (EE already accumulated 60 semester units or equivalent in quarter units toward degree). After 7/1/05: AA/AS degree or completed 60 semester units (and 6 units every 24 months) = \$210 per month; BA/BS/MA/MS = \$290 per month. <u>Sergeant:</u> Effective 7/1/05, AA/AS degree or completed 60 semester units (and 6 units every 24 months) = \$210 per month; BA/BS/MA/MS = \$290 per month.

105

**Appendix II**  
**Kensington Police Protection and Community Services District**  
**Additional Benefits**  
**September 2010**

Special Assignment Pay	Shift Differential Pay	Bilingual Pay
<p><u>Acting Pay or Out-of-Class Pay:</u> 5% acting pay after working 5 consecutive work days or after having worked 15 accumulative days in a fiscal year; if assigned to "acting supervisor" for a minimum of 1 shift, EE shall receive \$10 per shift. <u>Field Training Officer:</u> 5% while performing FTO duties with trainee. <u>Acting Supervisor and FTO:</u> additional 5% to base salary for entire month assigned. <u>Canine:</u> Paid 20 minutes per day overtime.</p>	<p>Night shift (6 pm to 6 am) will receive 2% shift differential.</p>	<p>None</p>
<p><u>Out-of-Class Pay:</u> Rate of pay equal to the first step of the higher classification or next step in EE's classification, which is not less than 5% more than EE's current regular rate pay. <u>Field Training Officer:</u> Police Officer shall receive \$15 per shift when assigned as FTO. <u>Special Assignment:</u> Chief may assign to special assignment (participation is voluntary) and EE will receive 5% above base salary for duration of assignment. <u>Canine Maintenance:</u> K-9 Officers shall receive compensation equivalent to 8 hours of pay at overtime rate for care and grooming of K-9 partner during off-duty time. <u>Detective:</u> Officers assigned to Detective duties shall receive an additional 10% of base salary when so assigned (EE assigned to Detective duties are not eligible to receive holiday pay in lieu of holiday observance).</p>	<p>Effective 7/1/92, EE assigned to work 168-hours schedule in a 28 day cycle shall accrue 1,846 hours compensatory time off each pay period; maximum not to exceed 160 hours. Effective 7/1/02, EE shall no longer receive 1,846 hours of compensatory time off each pay period for assignment to FLSA 7(k) exemption work period.</p>	<p>None</p>
<p><u>Detective:</u> 5% differential. <u>Administrative Sergeant, Detective Sergeant, and Traffic Sergeant:</u> 5% differential. <u>Motorcycle:</u> 5% differential (except Traffic Sergeant). <u>School Resource Officer:</u> 5% differential. <u>Out-of-Class Pay:</u> 5% additional pay when working temporarily in a higher classification.</p>	<p>Night Shift = 2% to be eliminated January 2011.</p>	<p>City shall pay \$100 per month to full-time EE in positions designated by City as bilingual and who have passed a proficiency test agreed upon by City and ECPEA.</p>

**Appendix II**  
**Kensington Police Protection and Community Services District**  
**Additional Benefits**  
**September 2010**

Agency	Education and POST Incentive Pay
City of Hercules	POST Intermediate certificate = \$100 per month; AA degree = \$125 per month; POST Advanced certificate = \$150 per month; BA/BS degree = \$175 per month.
City of Millbrae	EE hired after 1/1/90 and prior to 7/1/05: 2 years service + 45 semester units = 2.5%; 3 years service + 60 semester units = 5%; four years service, AA degree, and POST Intermediate certificate = 7.5%; 5 years service and BA/BS degree OR 5 years service, AA degree plus 30 upper division semester units, and POST Intermediate certificate, OR 5 years service, AA degree, and POST Advanced certificate = 10%. EE hired prior to 7/1/98 and not availing themselves to the above programs: POST Intermediate certificate = 2.5% and Advanced certificate = 5%. EE hired prior to 7/1/05 and not availing themselves to the above programs: AA degree from first day of hire with City = 2.5% and BA/BS from first day of hire with City = 5%.
City of Piedmont	POST Intermediate certificate or AA/AS degree = 5%. POST Advanced certificate or BA/BS degree = 7%. Effective 1/1/08, Sergeant with POST Supervisory certificate = 2%. Additional pay shall not be cumulative.
Town of Fairfax	AA degree or POST Intermediate certificate = 2.5% salary step increase. BA/BS degree or POST Advanced certificate = 5% salary step increase. POST Supervisory certificate = 7.5% salary step increase.

**Appendix II**  
**Kensington Police Protection and Community Services District**  
**Additional Benefits**  
**September 2010**

Special Assignment Pay	Shift Differential Pay	Bilingual Pay
<p><u>Field Training Officer:</u> Additional 5% of salary for actual time spent as a FTO (applies to Sergeant as well). <u>Assigned Positions:</u> EE designated to work regular assigned position other than patrol receive an additional 5% of base salary. <u>Officer in Charge:</u> 5% above existing salary. <u>Corporal:</u> Additional 5% of base salary (assumes OIC and FTO duties). <u>Acting Commander:</u> 5% above existing salary. <u>Acting Chief of Police:</u> 10% above existing salary. <u>Canine:</u> Additional 5% of salary.</p>	<p>3% of base salary for swing and/or relief shift; 5% of base salary for graveyard shift.</p>	<p>None</p>
<p><u>Field Training Officer:</u> 5% above Officer's base salary. <u>Detective/Juvenile Detective/School Resource Officer:</u> 6% above base salary plus any education incentive pay %. <u>Traffic Officer:</u> 5% above base pay. <u>Canine:</u> 5% above base salary. <u>Other Special Assignments:</u> 5% over base salary and if assigned to two special assignments, 2.5% above first specialty assignment pay.</p>		
<p><u>Canine:</u> 5% pay differential above Officer's top salary step inclusive of POST incentives. <u>Field Training Officer:</u> 5% of monthly salary. <u>Acting Pay:</u> Police Officers assigned to duties of Watch Commander shall receive compensation time for hours worked in that position based on the following scale: 0-4 hours = 1 hour comp time, 4-8 hours = 2 hours comp time, 8-12 hours = 3 hours comp time. <u>Detective or Juvenile Officer:</u> 5% of monthly salary. <u>Traffic Officer:</u> 5% of monthly salary.</p>	<p>Effective 11/1/09, Sworn staff assigned to night shift (defined as 7 pm to 7 am) shall receive additional compensation in amount of 4% of base rate pay (salary + education pay) for all hours worked between 7 pm and 7 am.</p>	<p>None</p>
<p><u>Field Training Officer:</u> 5% differential pay. <u>Appointed Positions:</u> EE appointed to Administrative Sergeant, Corporal, or Detective/Juvenile Officer shall receive 5% salary incentive step increase to base rate of pay for duration of appointment (EE assigned to these positions are not eligible for other specialty pay). <u>Out-of-Class Pay:</u> EE who works minimum of 32 hours within a pay period in higher classification shall receive additional 7.5% of base pay for time worked in higher class.</p>	<p>5% differential for night shift (7 pm to 7 am).</p>	<p>None</p>



**Appendix II**  
**Kensington Police Protection and Community Services District**  
**Additional Benefits**  
**September 2010**

Agency	Education and POST Incentive Pay
Town of San Anselmo	AA degree, 60 semester units or more, or POST Intermediate certificate = \$200 per month. BA/BS degree or POST Advanced certificate = \$275 per month.
Twin Cities Police Authority	Amounts of compensation provided are not cumulative, but escalate as a higher level of education/certification is achieved. POST Intermediate certificate = 2% of salary per month. AA degree = 3% of salary per month. POST Advanced certificate = 4% of salary per month. BA/BS degree = 5% of salary per month. MA/MS = 6% of salary per month.

**Appendix II**  
**Kensington Police Protection and Community Services District**  
**Additional Benefits**  
**September 2010**

Special Assignment Pay	Shift Differential Pay	Bilingual Pay
<p><u>Field Training Officer</u>: 5% of base salary for hour spent training. <u>Traffic/Detective</u>: 5% for duration of assignment.</p>	<p>EE assigned to work shift in which majority of hours worked occur after 5:00 pm shall receive additional compensation of 2.5% of base salary. EE assigned to work shift in which majority of hours worked occur after 11:00 pm shall receive additional 5% of base salary.</p>	<p>2.5% of base salary; EE needs to successfully pass City of San Rafael Spanish Language Conversational Fluency Examination and provide appropriate documentation.</p>
<p><u>Out-of-Class Pay</u>: Police Officer assigned to serve as Sergeant for 2+ hours shall be granted additional compensation of \$1.25 for each hour worked; Sergeant assigned to serve as Captain for 2 weeks or less shall be granted additional compensation equal to 5% for duration of assignment (if assignment is more than 2 weeks, compensation shall be set at first step of Captain's salary range). <u>Field Training Officer</u>: \$15 per shift. <u>Juvenile Detective</u>: \$290 per month if performing duties 50% or more of the time. <u>Detective</u>: \$290 per month if performing duties 50% or more of the time. <u>SRT Team</u>: \$175 per month. <u>Motorcycle Pay</u>: \$15 per day. <u>Training &amp; Support Sergeant</u>: \$340 per month if performing duties 50% or more of the time.</p>	<p>EE working in patrol who are regularly assigned to work nights and work for 4+ shifts during a pay period, shall be eligible for 5% shift differential for each hour worked. EE working in positions other than patrol that are regularly assigned to work the graveyard or swing shift for 5+ shifts during a pay period will be eligible for 5% differential for each hour worked.</p>	<p>EE assigned to perform as bilingual communicators on a regular and recurring basis shall receive \$175 each month they are assigned; EE may be required to pass a bilingual proficiency test. EE who are fluent in another language and are assigned to or are required in performance of duties to use bilingual skills, the Authority shall pay EE \$10 per day on the day such bilingual skills are utilized with prior approval of EE's supervisor (does not apply to bilingual communicators outlined above).</p>

130

**Appendix II**  
**Kensington Police Protection and Community Services District**  
**Additional Benefits**  
**September 2010**

Agency	Vacation Accrual Rates
Kensington Police Protection and Community Services District	First year = 13 days; 8 additional hours per year until the end of the 8th year, then 8 hours every other year thereafter to a maximum of 26 days.
Broadmoor Police Protection District	1-4 years = 6.6 hours per month; 5 years = 10 hours per month; 6 years = 10.6 hours per month; 7 years = 11.3 hours per month; 8 years = 12 hours per month; 9 years = 12.6 hours per month; 10+ years = 13.3 hours per month.
City of Albany	First year = 4.01 hrs per pay period (no vacation entitlement); 2-4 yrs = 4.01 hrs per pay period; 5-9 yrs = 5.54 hrs per pay period; 10-14 yrs = 6.16 hrs per pay period; 15-19 yrs = 6.78 hrs per pay period; 20+ yrs = 7.38 hrs per pay period.
City of Belmont	1-4 yrs = 80 hours; 5 yrs = 120 hours; 6 yrs = 128 hours; 7 yrs = 136 hours; 8 yrs = 144 hours; 9 yrs = 152 hours; 10+ yrs = 160 hours.
City of Benicia	0-3 years = 2 weeks; 4-9 years = 3 weeks; 10-19 years = 4 weeks; 20+ years = 5 weeks.
City of Brisbane	40 hour/week shift. First 4 years = 80 hours; after 4 years = 120 hours; after 9 years = 160 hours. 12-hour shift. First 4 years = 84 hours; after 4 years = 128 hours; after 9 years = 168 hours.
City of El Cerrito	1 yr = 88 hrs; 2-3 yrs = 96 hrs; 4 yrs = 104 hrs; 5 yrs = 112 hrs; 6-7 yrs = 120 hrs; 8-9 yrs = 128 hrs; 10-11 yrs = 136 hrs; 12-13 yrs = 144 hrs; 14-15 yrs = 152 hrs; 16-17 = 160 hrs; 18-19 yrs = 168 hrs; 20 yrs = 176 hrs and additional 8 hrs per year up to 288 hrs.
City of Hercules	0-4 yrs = 96 hours; 5-9 yrs = 120 hours; 10-15 yrs = 144 hours; 16-19 yrs = 160 hours; 20+ yrs = 176 hours.
City of Millbrae	1-5 years = 96 hours; 6-10 years = 120 hours; 11-15 years = 144 hours; 16 years = 152 hours; and 17+ years = 160 hours.
City of Piedmont	0-4 yrs = 88 hours; 5-8 yrs = 120 hours; 9-11 yrs = 136 hours; 12-14 yrs = 152 hours; 15-18 yrs = 176 hours; 19+ yrs = 200 hours.
Town of Fairfax	1-48 months = 88 hours; 49-120 months = 120 hours; 121-179 months = 160 hours; 180+ months = 200 hours.
Town of San Anselmo	1-2 years = 88 hours; 3-6 years = 120 hours; 7-11 years = 144 hours; 12-14 years = 160 hours; 15+ years = 200 hours.
Twin Cities Police Authority	1-5 years = 3.08 hours biweekly; 6-9 years = 4.62 hours biweekly; 10-14 years = 6.16 hours biweekly; 15+ years = 7.69 hours biweekly.

**Appendix II**  
**Kensington Police Protection and Community Services District**  
**Additional Benefits**  
**September 2010**

Agency	Opt-Out Allowance	Uniform Allowance
Kensington Police Protection and Community Services District	None	District shall provide a clothing allowance of \$800 per year. District pays for cost of repairing and/or replacing uniforms. District agrees to reimburse members for safety equipment up to \$250 per year each year officer is employed under contract; unused reimbursement may be rolled over by individual officers to the following year for the life of the contract to maximum of \$750.
Broadmoor Police Protection District	None	District provides all uniform and equipment needed, including repair and replacement. <u>Uniform:</u> \$825 annual allowance. <u>Safety Equipment:</u> If hired before 6/1/05, safety equipment consisting of handgun, handcuffs, leather goods, baton, raingear, helmet, safety shoes, flashlight, and accessories, City provides safety equipment allowance of \$200 (City pays up to \$200 per year for receipted repairs or replacement of such equipment); if hired after 6/1/05, City provides safety equipment consisting of handgun, handcuffs, leather goods, baton, raingear, helmet, safety shoes, flashlight, and accessories (EE may receive reimbursement for receipted purchases of other related equipment up to \$200 per year and up to \$100 for repairs/replacement, which can be carried over each year to max of \$850). <u>Bulletproof Vests:</u> EE will be reimbursed for receipted purchase of replacement vest up to \$750 once every 5 yrs.
City of Albany	EE who opt to waive medical insurance shall have a City contribution of EE only benefit allowance plan rate and City's PERS rate contributed into the deferred compensation plan; currently = \$632.56 per month.	City shall supply safety equipment. City provides uniform allowance of \$900 per year.
City of Belmont	EE shall receive no more than 50% cash of the City's waived premium amount and remaining 50% shall be deposited in the EE's deferred compensation account.	City shall supply safety equipment. City provides uniform allowance of \$900 per year.

**Appendix II  
Kensington Police Protection and Community Services District  
Additional Benefits  
September 2010**

Longevity Program	Sick Leave Cash-Out Policy
<p>District agrees to provide longevity incentive equal to an annual bonus of \$100 for each year of service with the District beginning with the 10th year of service, to be paid every year.</p> <p>None</p>	<p>District entered into a contract with PERS to provide retirement credit for unused sick leave in lieu of sick leave payout upon termination or retirement.</p> <p>Accumulated sick leave may be converted to service credit under PERS.</p>
<p>None</p>	<p>Upon retirement from regular City service, EE will be paid for ¼ of the accumulated sick leave on the books at time of such retirement at regular salary on said retirement date. Local safety members shall have remaining sick leave reported to PERS for retirement service credit of unused sick leave in accordance with government code section 20862.8.</p>
<p>None</p>	<p>City shall compensate EE for accumulated sick leave at rate of 25% of days accumulated for EE with at least 6 but less than 20 years of service with City and at rate of 35% of days accumulated for EE with 20+ years of service with City. Maximum payment up to 120 accumulated days at % specified. Upon retirement or death, City shall compensate EE for accumulated sick leave at rate of 25% of days accumulated for EE with at least 5 years but less than 10 years of service with City and at rate of 50% for EE with 10+ years of service with City. Maximum payment of 120 accumulated days at % specified. Such compensation at retirement shall be in lieu of conversion of unused sick leave to PERS service credit at retirement. EE has option to convert accumulated sick leave to PERS service credit at retirement.</p>

**Appendix II**  
**Kensington Police Protection and Community Services District**  
**Additional Benefits**  
**September 2010**

Agency	Opt-Out Allowance	Uniform Allowance
City of Benicia	<p>EE with dual coverage may decline medical insurance and receive reimbursement at the Kaiser Health Plan individual rate; currently \$592.37 per month.</p> <p>City shall contribute a sum equal to the EE only contribution for the least expensive plan offered by PERS Health (Aetna North or Kaiser); current amount = \$474.93 per month.</p>	<p>\$75 per month.</p> <p>City shall provide uniforms and safety equipment.</p>
City of El Cerrito	<p>If EE chooses no medical plan option, City will contribute amount equivalent to lowest medical plan (Kaiser) single premium to Flexible Benefit Plan and EE may receive this amount in cash or EE may reallocate it toward the purchase of other benefits in the Plan, or combination of both. Current allowance equal to \$525.02 per month.</p>	<p>\$1,000 per year.</p>
City of Hercules	<p>Medical redirect equal to 50% at Kaiser rate that they would have selected (EE only, EE+1, or Family coverage); EE may receive as cash, deferred compensation plan, purchase of supplemental life insurance, or combination.</p>	<p>Uniforms/equipment issued upon hire; EE receives \$900 per year as payment for maintenance and replacement of uniforms.</p>

**Appendix II**  
**Kensington Police Protection and Community Services District**  
**Additional Benefits**  
**September 2010**

Longevity Program	Sick Leave Cash-Out Policy
None	City will reimburse EE after 1 year of service, 25% of annually accrued, but unused, sick leave in November of each year (sick leave incentive plan). City will convert 25% of accrued sick leave upon retirement (service or disability) to cash, provided he/she has at least 12 years of service, up to a maximum equivalent to one month's salary for incumbent's position in effect at time of retirement.
None	EE separating from City service shall not be entitled to any payment of unused, accrued leave.
7 to 15 years = 3%; 15 through 19 years = 5%; 20+ years = 7%.	City contracted with PERS to provide Service Credit for Unused Sick Leave Option. Sworn EE whose effective retirement date is within 4 months of separation of employment with City, shall be credited upon retirement with 0.004 year of service credit for each unused day of sick leave. City must report those days of unused sick leave that were accrued during normal course of employment. Upon death of represented EE, value of the accrued sick leave, calculated at the EE's hourly rate, shall be paid to EE's estate or designated beneficiary; limited to 2,080 hours.
10 years = 3% of salary; 15 years = additional 2% of salary; 20 years = additional 1.5% of salary; 25 years = additional 1.5% of salary. Paid in 26 bi-weekly installments.	City does not pay EE for unused sick leave upon termination for any reason. EE who retires may convert unused sick leave balance to service credit.

**Appendix II**  
**Kensington Police Protection and Community Services District**  
**Additional Benefits**  
**September 2010**

Agency	Opt-Out Allowance	Uniform Allowance
City of Millbrae	\$200 per month cash in lieu of medical and dental benefits; \$32 per month contribution to Flexible Spending Account in lieu of vision insurance.	City will pay an annual uniform maintenance allowance of \$925 effective 7/1/07.
City of Piedmont	None	\$1,500 per year.
Town of Fairfax	Unknown.	\$700 per year.
Town of San Anselmo	Cash payment not to exceed \$200 per month.	\$700 per year for uniform allowance. \$200 per year for maintenance and replacement of safety equipment. \$1,000 one-time out fitting payment (new hire for purchase of mandatory safety equipment). \$1,560 one-time traffic officer outfitting payment.
Twin Cities Police Authority	None	New EE shall be provided uniforms and Authority shall replace work or damaged uniforms. EE assigned to Detective shall receive \$450 allowance per year.



**Appendix II**  
**Kensington Police Protection and Community Services District**  
**Additional Benefits**  
**September 2010**

Longevity Program	Sick Leave Cash-Out Policy
	Upon termination of service with City by reason of retirement, EE having unused accumulated sick leave shall be paid compensation equivalent to: 25% of daily wage rate for hours greater than 400 but less than 800, 50% of daily wage rate for 800 hours or greater but less than 1,200 hours, 75% of daily wage rate for 1,200 hours or greater but less than 1,600 hours, and 100% of daily wage rate for 1,600 hours.
None	Effective 4/1/97, City added Credit for Unused Sick Leave to PERS contract; sick leave credit of 0.004 year of service credit for each unused day of sick leave.
5-9 years = \$150 per month, 10-15 years = \$200 per month, 16+ years = \$250 per month.	Up to 50% of accumulated sick leave shall be paid back to EE upon retirement or voluntary separation from Town (does not apply to EE who are terminated or resign in lieu of termination). This benefit applies to any EE with combined 15 years of service with Town or any other police agency. Sick leave cap will be 1,280 hours.
2+ years service = 1% above base salary, increasing 0.5% each year up to 5% above base salary at 10+ years service.	EE using less amount of sick leave than he/she has accrued in a year may elect to transfer 25% into vacation accrual or elect to have cash equivalent deposited into deferred compensation program. EE may utilize 100% of unused sick leave to extend term of service upon retirement, or to provide that such EE may be given cash value of 50% of accumulated sick leave upon retirement.
None	None except unused sick leave credit for PERS retirement (additional service credit at rate of 0.004 years for each day of sick leave).

**Appendix II**  
**Kensington Police Protection and Community Services District**  
**Additional Benefits**  
**September 2010**

Agency	Budget-Driven Human Resources Strategies
Broadmoor Police Protection District	None
City of Albany	Currently in negotiations.
City of Belmont	All bargaining units agreed to concessions; POA gave up 2.5% of COLA increase scheduled for 7/1/10 (received only 1% increase). No other changes have been discussed at this time.
City of Benicia	Currently in negotiations.
City of Brisbane	Unsure at this time.
City of El Cerrito	None
City of Hercules	HPOA members took a 3.7% salary reduction effective 7/1/10. Golden handshake program. Hiring freeze.
City of Millbrae	
City of Piedmont	Increase scheduled for January 1, 2010 (6%) suspended. City will look into increasing EE cost sharing for active and retiree health insurances when contracts expire.
Town of Fairfax	Unknown.
Town of San Anselmo	None
Twin Cities Police Authority	Currently in negotiations.

# Proposal for Regional Pension Reform

Alameda County City Managers Association  
Contra Costa County Public Managers Association

February 2, 2010

---

## Introduction

After reviewing the work of several other regional California City Management associations on pension reform, the Alameda County City Managers Association and the Contra Costa County Public Managers Association established a joint working group on pension reform to make recommendations to our respective organizations regarding regional public pension reform.

The need for such a working group is rooted in the following concerns:

1. The general state of the economy has sparked a public outcry over public pensions that may lead to overreaching and inappropriate pension reform by statewide initiative.
2. The majority of current public pension programs under the California Public Employee Retirement System (CalPERS) and most other public retirement systems in California are not financially sustainable.
3. It is important for cities in the same geographic region to work toward a uniform set of goals for pension reform so as to avoid an inherent competitive disadvantage in hiring qualified staff.

The working group concluded that existing pension programs have worked well to support career local government employees for decades; however, there is a growing recognition that they are not financially sustainable. To that end, the public managers recommend a new tier pension offering that could be implemented by the great majority of cities in Alameda and Contra Costa Counties through the bargaining process. Such pension offerings would not affect existing employees who have vested rights to the current pension programs, but would affect new employees after a date certain and be both sustainable and defensible.

As to existing employees, the public managers recommend that public employers require employees through labor negotiations to fund a portion of their pensions through direct payroll contributions. In these difficult economic times, this will create an immediate annual operating savings for public agencies as well as create more parity within the workplace as it relates to future new tier pension offerings.

## Background

For more than 70 years, the State of California and local governments have offered a "defined benefit" retirement plan to employees. This system provides a guaranteed annual pension based upon retirement age, salary, years of service and the appropriate benefit factor multiplier. Most, but not all, municipalities in California participate in the California Public Employees' Retirement System (CalPERS). All municipalities in Alameda/Contra Costa County, with the exception of the Cities/Towns of Danville, Lafayette and Orinda and the Counties of Alameda and Contra Costa, are CalPERS members.

The goal of pension reform is to provide current and future employees with an appropriate pension upon retirement after a career in public service. The benefit level should be set to be fair and adequate, but fiscally sustainable for employers and taxpayers. Any proposal for such a regional pension standard must be based on sound actuarial work.

Many financial planners and actuaries suggest that a replacement of 65% to 75% of salary is needed to provide a reasonable retirement income. Financial Planners take into account lower expenses in retirement and public workers saving for their own retirement; e.g. contribution to a 457 Plan rather than relying on CalPERS for a 100% replacement of pre-retirement income.

While we recognize that the defined benefit plan has worked for decades and should be retained at some level, it is clear that defined benefit pensions are increasingly rare in the private sector. The great majority of private employers offer “defined contribution” plans where the employer contribution is a fixed amount and the benefits are based on contributions and investment earnings. These plans put the risk largely on the employee to amass and manage assets to ensure adequate income after retirement. Such 457 and 401(k) plans, and the like, have not performed well in recent years due to turmoil in the markets. Yet, there is a growing sentiment amongst the public and opinion leaders that State and local government workers should be forced to defined contribution plans.

We believe this would be a mistake, for the following reasons: Defined benefit plans have proven to be more efficient than defined contribution plans for delivering pension benefits. Defined benefit plan investments generally earn far more than defined contribution plans, because they are professionally managed. Defined benefit plans offer lower fees and cover disability retirements and death benefits that are not included in defined contribution plans. Further, defined benefit plans offer a protection for inflation and manage longevity risk better than defined contribution plans by pooling larger numbers of people. Moving from a defined benefit plan to a defined contribution plan entails large start-up costs and forces changes in asset allocations that will produce lower investment results in the defined benefit plan that remains for existing employees. In other words, a forced conversion to a defined contribution plan would cost the taxpayers more for many years.

However, defined benefit plans have become more expensive in recent years. In the late 1990s, when CalPERS was earning extraordinary returns on its portfolio, the California Legislature enacted significant benefit enhancements for public employees in the CalPERS systems that were optional for participating local governments. Market conditions at that time led to “super funding” of local government pensions causing management and labor to seek increased benefits to stay competitive. It is now common for public safety officers to retire close to age 50 with almost a full pre-retirement salary under the 3% at 50 Plan. These increased benefits have proven to be unsustainable and need to be rolled back to more appropriate pre-1999 levels.

The costs for these defined benefit plans vary based on two factors: the benefits paid to retirees, and returns earned by investments. The pension funds are not immune to stock market declines, and CalPERS has suffered staggering losses in its portfolio since mid 2008. While the market is showing some resiliency, member agencies will be called upon to pay significantly increased contributions over the next 30 years to fund pensions for current employees and make up huge losses.

Because of the global recession, local revenues are significantly depressed. The two major city revenue sources, property taxes and sales taxes are not expected to recover to their previous levels for some time – perhaps years. The CalPERS policy adopted June 16, 2009, spreads the deep losses

over the next thirty years, beginning in 2010 and rising through 2013. The increased rates may well hit cities just as they are finally beginning to escape from the effects of the recession. As such, pension costs will soon escalate beyond our ability to manage them while the benefits exceed what taxpayers themselves can receive and what is needed to attract qualified employees. The local government pension situation will become untenable.

In the past five years, a number of proposals have been introduced to reform the public pension system in California. To date, no effective reform action has been taken by CalPERS, the Governor, or the State Legislature. Several organizations are now considering ballot initiatives that would reform the pension system in response to the inaction of State government. It is for this reason the working group has met on this subject several times since August and involved experts to assess the financial impacts of a systematic and regional reform effort. Our findings follow.

## **Findings**

The public managers groups recognize that the most effective reform would be addressed at a statewide level with consistent pension standards for all. Ideally this would be accomplished through the State legislature, but could occur through the initiative process. However, poorly conceived pension reform by initiative could lead to greater costs for taxpayers and harm local government's ability to attract and retain qualified employees. By acting as a region, no one city will be disadvantaged by pension reform. Therefore, the managers groups support the goal of a modified level of retirement benefits for all new city employees in the Alameda/Contra Costa region.

The managers also recommend that current employees pay for a portion of their pensions and that a new pension tier be created for city employees hired after the reforms are negotiated by the respective cities, with the following features:

1) Current employees shall participate in the funding of their pensions in all cities. This reform will generate immediate budgetary savings to cities to the extent that existing employees participate in paying for their own retirement. Savings could initially range from 1 – 9% of CalPERS-able payroll annually.

2) New Tier Retirement Proposal

- Safety employees – 2% at 50 (which rises to 2.7% at age 55 or older);
- Miscellaneous employees – 2% at 60 (which rises to 2.418% at age 63 or older); and
- Average of highest three years compensation as basis for pension calculation.

The proposed new tier will deliver savings over a much longer time period as it affects only new hires after a new tier becomes effective. When the majority of employees are under a new tier, cities can expect to save approximately 2% of payroll per year. Within 30 years, annual savings of 5 - 7 % of payroll can be expected through reduction in the normal cost of the PERS contribution. The new tier will also lower each city's volatility index (ratio of assets held for pension payments to payroll), which will help stabilize future rate increases.

These changes must be negotiated and implemented at the local level. Each city has a responsibility to meet and confer in good faith to reach agreement with its bargaining units.

These reforms would provide adequate and sustainable pensions for long-term employees in Alameda/Contra Costa County cities and enhance fiscal sustainability throughout the region.

### Next Steps

Given that the two Management Associations have adopted these goals for pension reform, the following steps need to be taken:

The City Managers Department of the League of California Cities has asked that regional approaches to pension reform be a topic of a panel discussion at the annual meeting in February 2010. The League Public Employment Committee and Board are also investigating pension reform recommendations on a statewide basis. Ideally, these efforts would result in a consistent policy from the League that can be advocated to the Legislature and Governor.

The managers groups also recommend that Alameda and Contra Costa cities work with the League to seek legislative pension reform at the State level. These reforms should, at a minimum, include:

- Establishing a reasonable benefit cap for miscellaneous employees and safety employees, including retaining safeguards against spiking which creates pensions of 100% or more of final salary;
- Giving employers flexibility to determine when part-time employees are entitled to pension benefits; and
- Changing CalPERS Board membership to achieve better employee/employer balance and greater public agency representation; and
- Allowing existing employees to be enrolled in negotiated new tier plans on a prospective basis.

The East Bay Division of the League of California Cities should advocate these changes to the League Board and to our State representatives.

The working group identified further potential legislative amendments that could be important in overall pension reform efforts. They are not outlined here, as we focused on highlighting the factors most critical to local agencies. It will be valuable for individual City representatives to articulate other identified possible legislative changes of interest. We suggest that information be provided to the League Board through the East Bay Division, the City Managers Department, the Employee Relations Department and the Employee Relations Policy Committee.

Short of comprehensive State action, any significant pension reform will only happen on a city-by-city basis. Individual city managers will need to discuss these recommendations with their city councils and seek direction to begin negotiating pension reform as labor agreements expire. In this way, sustainable and defensible pension plans will become the norm, over time, among Alameda/Contra Costa County cities. It is clearly understood that not all cities will reach these goals to the same extent within the same time frame.

Members of the Pension Reform Task Force, listed below, are available as resources to explain the research and discussion that led to this recommended set of goals for local pension reform.

## Pension Reform Task Force Members

Larry Cheeves	<a href="mailto:lcheeves@unioncity.org">lcheeves@unioncity.org</a>
Belinda Espinosa	<a href="mailto:bespinosa@ci.pinole.ca.us">bespinosa@ci.pinole.ca.us</a>
Nelson Fialho	<a href="mailto:nfialho@ci.pleasanton.ca.us">nfialho@ci.pleasanton.ca.us</a>
Michelle Fitzer	<a href="mailto:mfitzer@ci.pinole.ca.us">mfitzer@ci.pinole.ca.us</a>
Steve Hollister	<a href="mailto:shollister@ci.san-leandro.ca.us">shollister@ci.san-leandro.ca.us</a>
Herb Moniz	<a href="mailto:hmoniz@sanramon.ca.gov">hmoniz@sanramon.ca.gov</a>
Joni Pattillo	<a href="mailto:joni.pattillo@ci.dublin.ca.us">joni.pattillo@ci.dublin.ca.us</a>
Gary Pokorny	<a href="mailto:Pokorny@walnut-creek.org">Pokorny@walnut-creek.org</a>
Mike Segrest	<a href="mailto:manager@moraga.ca.us">manager@moraga.ca.us</a>
Julie Yuan-Miu	<a href="mailto:jyuan-miu@ci.pleasanton.ca.us">jyuan-miu@ci.pleasanton.ca.us</a>