

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

AGENDA

A Special Meeting of the Board of Directors of the Kensington Police Protection and Community Services District will be held Monday June 29, at 6:00 P.M., at the Community Center, 59 Arlington Avenue, Kensington, California.

Roll Call

Public Comments-Speakers are reminded of Board Meeting Conduct Policy 5030.41, whereby each member of the public may be allotted five (5) minutes and a maximum of twenty (20) minutes to each subject matter.

- 1 The Kensington Police Protection and Community Services District Board of Directors will review and consider the approval of Board Resolution 2015-05, a Resolution of the Board of Directors of the Kensington Police Protection and Community Services District, approving an increase in the Supplemental Special Tax (Measure G) for each single family residential parcel by a maximum of 2.436%. This is an annual evaluation based on the Consumer Price Index of the San Francisco-Oakland-San Jose Area. See page 2
- 2 The Kensington Police Protection and Community Services District Board of Directors will review and consider the approval of Board Resolution 2015-06, a Resolution of the Board of Directors of the Kensington Police Protection and Community Services District, affirming the establishment of the appropriations limit applicable to the district during fiscal year 2015-2016. See Page 6
- 3 The Kensington Police Protection and Community Services District Board of Directors will review and consider the approval of Fiscal Year 2015/16 preliminary budget. See page 11

ADJOURNMENT

Accessible Public Meetings

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

General Manager Kevin E. Hart, Kensington Police Protection & Community Services District, 217 Arlington Ave, Kensington, CA 94707

POSTED: Public Safety Building-Colusa Food-Library-Arlington Kiosk- and at www.kensingtoncalifornia.org.

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

All public records that relate to an open session item of a meeting of the Kensington Police Protection & Community Services District that are distributed to a majority of the Board less than 72 hours before the meeting, excluding records that are exempt from disclosure pursuant to the California Public Records Act, will be available for inspection at the **District offices, 217 Arlington Ave, Kensington, CA 94707** at the same time that those records are distributed or made available to a majority of the Board.

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

Date: June 25, 2015
TO: KPPCSD Board
FROM: Kevin E. Hart, General Manager
Subject: Item #1-Review and consideration of increasing rate for Measure G Special Tax

In 2010, the voters of the Kensington Police Protection and Community Services District (the "District") approved a supplemental special tax (the "Supplemental Special Tax") in the amount of \$200 per year for single family residential parcels, with amounts for properties in other use categories identified in Ordinance No. 2010-01, to provide a source of funding for police protection services.

In consideration for Fiscal Year 2015/16, the maximum annual amount of the Supplemental Special Tax for each category of property shall be determined by multiplying the preceding fiscal year's maximum special tax by an inflation factor in an amount not to exceed the increase in the Consumer Price Index as published by the U.S. Department of Labor for the period April 2014 to April 2015, San Francisco-Oakland-San Jose area (the "Consumer Price Index"). The increase in the Consumer Price Index from Fiscal Year 2014/15 to Fiscal Year 2015/16 is 2.436%.

If approved, this item would generate approximately \$13,000. In addition revenue.

Previous years' rate increases imposed are listed below for your information;

FY 2011/12 Supplemental Tax

Single Family Residential	\$179.00 per parcel
Multiple Family residential	\$268.50 per parcel
Commercial and Institutional	\$268.50 per parcel
Miscellaneous Improved Property	\$179.00 per parcel
Unimproved Property	\$53.70 per parcel

FY 2012/13 Supplemental Tax

Single Family Residential	\$179.00 per parcel
Multiple Family residential	\$268.50 per parcel
Commercial and Institutional	\$268.50 per parcel
Miscellaneous Improved Property	\$179.00 per parcel
Unimproved Property	\$53.70 per parcel

FY 2013/14 Supplemental Tax

Single Family Residential	\$214.91 per parcel
Multiple Family residential	\$322.36 per parcel
Commercial and Institutional	\$322.36 per parcel
Miscellaneous Improved Property	\$214.91 per parcel
Unimproved Property	\$64.47 per parcel

FY 2014/15 Supplemental Tax

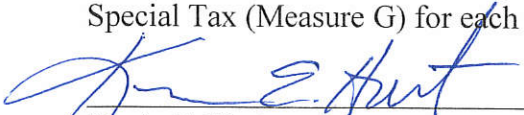
Single Family Residential	\$220.09 per parcel
Multiple Family residential	\$331.35 per parcel
Commercial and Institutional	\$331.35 per parcel
Miscellaneous Improved Property	\$220.90 per parcel
Unimproved Property	\$66.27 per parcel

The following table shows the maximum Supplemental Special Tax for Fiscal Year 2014/15 and Fiscal year 2015/16

Class of Improvement or Use*	2014/15 Maximum Tax	2015/16 Maximum Tax
Single Family Residential	\$220.90 per parcel	\$226.28 per parcel
Multiple Unit Residential	331.35 per parcel	339.42 per parcel
Commercial and Institutional	331.35 per parcel	339.42 per parcel
Miscellaneous Improved Property	220.90 per parcel	226.28 per parcel
Unimproved Property	66.27 per parcel	67.88 per parcel

*Class of Improvement or Use will be determined annually based on data from the Contra Costa County Assessor.

RECOMMENDATION: The General Manager recommends the board of directors take public comment, deliberate and adopt Resolution 2015-05 of the Board of Directors of the Kensington Police Protection and Community Services District, approving an increase in the Supplemental Special Tax (Measure G) for each single family residential parcel by a maximum of 2.436%.


 Kevin E. Hart
 General Manager

RESOLUTION NO. 2015-05
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
ESTABLISHING THE ANNUAL SUPPLEMENTAL SPECIAL TAX FOR POLICE PROTECTION

The Board of Directors of the Kensington Police Protection and Community Services District (hereafter referred to as the "Board of Directors") does resolve as follows:

WHEREAS, in 2010, the voters of the Kensington Police Protection and Community Services District (the "District") approved a supplemental special tax (the "Supplemental Special Tax") in the amount of \$200 per year for single family residential parcels, with amounts for properties in other use categories identified in Ordinance No. 2010-01, to provide a source of funding for police protection services.

WHEREAS, for Fiscal Year 2015/16, the maximum annual amount of the Supplemental Special Tax for each category of property shall be determined by multiplying the preceding fiscal year's maximum special tax by an inflation factor in an amount not to exceed the increase in the Consumer Price Index as published by the U.S. Department of Labor for the April to April San Francisco-Oakland-San Jose area (the "Consumer Price Index"). The following table shows the maximum Supplemental Special Tax for Fiscal Year 2014/15 and Fiscal year 2015/16. The increase in the Consumer Price Index from Fiscal Year 2014/15 to Fiscal Year 2015/16 is 2.436%.

Class of Improvement or Use*	2014/15 Maximum Tax	2015/16 Maximum Tax
Single Family Residential	\$220.90 per parcel	\$226.28 per parcel
Multiple Unit Residential	331.35 per parcel	339.42 per parcel
Commercial and Institutional	331.35 per parcel	339.42 per parcel
Miscellaneous Improved Property	220.90 per parcel	226.28 per parcel
Unimproved Property	66.27 per parcel	67.88 per parcel

*Class of Improvement or Use will be determined annually based on data from the Contra Costa County Assessor.

NOW, THEREFORE BE IT RESOLVED, DETERMINED, AND ORDERED BY THE BOARD OF DIRECTORS, AS FOLLOWS:

1. The Board of Directors hereby declares its intention to levy the Supplemental Special Tax for the Fiscal Year, July 1, 2015 through June 30, 2016 in the following amounts.

Class of Improvement or Use*	2015/16 Supplemental Tax
Single Family Residential	\$ per parcel
Multiple Unit Residential	\$ per parcel
Commercial and Institutional	\$ per parcel
Miscellaneous Improved Property	\$ per parcel
Unimproved Property	\$ per parcel

*Class of Improvement or Use will be determined annually based on data from the Contra Costa County Assessor.

PASSED AND ADOPTED by the Board of Directors of the Kensington Police Protection and Community Services District on _____, the ____ day of _____, 2015, by the following vote to wit:

AYES:

Len Welsh, President

NOES:

Pat Gillette, Vice President

ABSENT:

Chuck Toombs, Director

Vanessa Cordova, Director

Rachelle Sherris-Watt, Director

I HEREBY CERTIFY the foregoing resolution was duly and regularly adopted by the Board of Directors of the Kensington Police Protection and Community Services District at the regular meeting of said Board held on _____, the ____ day of _____, 2015.

Kevin E. Hart, District General Manager

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

Date: June 25, 2015
TO: KPPCSD Board
FROM: Kevin E. Hart, General Manager
Subject: Item # 2-Establishment of the appropriations limit-FY 2015/16

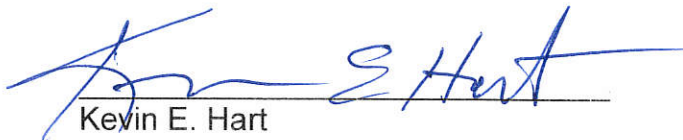
Article XIII B of the California Constitution and Section 61113 of the Government Code requires that the District establish by resolution the applicable appropriations limit for each fiscal year.

On November 4, 2014 election, District voters adopted Measure V, which established the appropriation limit for the District for Fiscal Year 2015-2016 at \$3,744,262;

The Board of Directors of the Kensington Police Protection and Community Services District must affirm the appropriations limit of \$3,744,262 for Fiscal Year 2015-2016, as established by Proposition V.

Included in this item are attachments and verification of election results from Contra Costa County Election Department.

RECOMMENDATION: The General Manager recommends the board of directors take public comment, deliberate and adopt Resolution 2015-06 of the Board of Directors of the Kensington Police Protection and Community Services District, affirming the establishment of the appropriations limit applicable to the district during fiscal year 2015-2016.


Kevin E. Hart
General Manager

RESOLUTION NO. 2015-06

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
AFFIRMING THE ESTABLISHMENT OF THE APPROPRIATIONS LIMIT APPLICABLE TO
THE DISTRICT DURING FISCAL YEAR 2015-2016

The Board of Directors of the Kensington Police Protection and Community Services District (Hereafter referred to as the "Board of Directors") does resolve as follows:

WHEREAS, the Board of Directors of the Kensington Police Protection and Community Services District ("District") established the appropriations limit applicable to the District during the Fiscal Year 2014-2015 as \$3,707,190; and

WHEREAS, Article XIII B of the California Constitution and Section 61113 of the Government Code requires that the District establish by resolution the applicable appropriations limit for each fiscal year; and

WHEREAS, at the November 4, 2014 election, District voters adopted Measure V, which established the appropriation limit for the District for Fiscal Year 2015-2016 at \$3,744,262;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Kensington Police Protection and Community Services District that the appropriations limit of \$3,744,262 for Fiscal Year 2015-2016 established by Proposition V is hereby affirmed.

Passed and adopted this 29th day of June 2015, by the following vote of the Board.

AYES:

NOES:

ABSENT:

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

ATTEST: _____
General Manager of the District

Administration
925.335.7899
925.335.7893 fax

Elections Division
925.335.7800
925.335.7836 fax

Contra Costa County
Clerk-Recorder-Elections Department
555 Escobar Street
Martinez, CA 94553

Joseph E. Canciamilla
County Clerk-Recorder
and Registrar of Voters

Scott O. Konopasek
Assistant County Registrar



November 26, 2014

Gregory E. Harman, General Manager
Kensington Police Protection and Community Services District
217 Arlington Avenue
Kensington, CA 94707

Dear Mr. Harman:

Enclosed are the following documents pertaining to the November 4, 2014 General Election in the Kensington Police Protection and Community Services District for Measure V:

Certificate of Results
Statement of Votes
Copy-Sample Ballot and Voter Information Pamphlet

The Statement of the Vote containing precinct-by-precinct results is also available on our website:
www.cocovote.us.

If you have any questions, please contact me at (925) 335-7804.

Respectfully,
JOSEPH E. CANCIAMILLA, County Clerk


Olga Hernandez
Elections Services Specialist

Enclosures

CERTIFICATE OF COUNTY CLERK AS TO THE RESULTS OF THE CANVASS OF THE
KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
MEASURE V

NOVEMBER 4, 2014 GENERAL ELECTION

State of California)
) ss.
County of Contra Costa)

I, JOSEPH E. CANCIAMILLA, County Clerk of Contra Costa County, State of California, do hereby certify that I did canvass the returns of the votes cast at the November 4, 2014, KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT, MEASURE V, Election. I further certify that the statement of the votes cast, to which this certificate is attached, shows the whole number of votes cast in said County, and the whole number of votes cast for and against the measure in said County and in each respective precinct therein, and that the totals of the respective columns and the totals as shown for and against the measure are full, true and correct.

WITNESS my hand and Official Seal this 26th day of November, 2014.



JOSEPH E. CANCIAMILLA, County Clerk

By Rosa Mena
Rosa Mena, Deputy Clerk

CONTRA COSTA COUNTY
 STATEWIDE GENERAL ELECTION
 TUESDAY, NOVEMBER 4, 2014

Final Official Results

PRINTED 11/26/14, 09:27 AM

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		R V		T P	Measure V - Kensington Police Prot Dist Appropriations Limit - Majority	
		E O		U E		
		G T		R R		
		I E	B C	N C		
		S R	A A	O E		
		T S	L S	U N		
		E	L T	T T	Y	N
		R	O	A	e	o
		E	T	G	s	(NON)
4 PRECINCTS		D	S	E	(NON)	(NON)
Kensington101	A	637	268	42.07	173	68
Kensington101	V	637	169	26.53	89	53
Kensington102	A	796	369	46.36	204	123
Kensington102	V	796	194	24.37	106	46
Kensington103	A	1198	497	41.49	277	135
Kensington103	V	1198	315	26.29	149	93
Kensington104	A	1072	477	44.50	274	138
Kensington104	V	1072	249	23.23	143	72
COUNTY TOTAL		3703	2538	68.54	1415	728
ABSENTEES		3703	1611	43.51	928	464
VOTING PRECINCTS		3703	927	25.03	487	264
11TH CONGRESSIONAL DST		3703	2538	68.54	1415	728
CONGRESSIONAL TOTAL		3703	2538	68.54	1415	728
9TH SENATORIAL		3703	2538	68.54	1415	728
STATE SENATE TOTAL		3703	2538	68.54	1415	728
15TH ASSEMBLY DST		3703	2538	68.54	1415	728
STATE ASSEMBLY TOTAL		3703	2538	68.54	1415	728
Bd Of Equalization		3703	2538	68.54	1415	728
BD OF EQUALIZATION TOT		3703	2538	68.54	1415	728
1ST SUPERVISORIAL		3703	2538	68.54	1415	728
SUPERVISORIAL TOTAL		3703	2538	68.54	1415	728
UNINCORPORATED AREAS		3703	2538	68.54	1415	728
TOTALS		3703	2538	68.54	1415	728

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

Date: June 25, 2015
TO: KPPCSD Board
FROM: Kevin E. Hart, General Manager
Subject: Item # 3-Fiscal year 2015/16 Preliminary Budget

As required by statute, the 2015/16 preliminary budget is submitted for your review and consideration.

This preliminary budget is submitted solely for the purposes to meet statutory requirements. As the dated of this report, the district is still waiting for key cost analysis figures to actually reflect this year's expenses.

The General Manager will submit the proposed FY 15/16 budget at the board's regular meeting on July 9, 2015, and conduct a second reading and final adoption of the budget at its regular August meeting of the board on August 13, 2015.

The total district expenses for FY15/16 is \$2,811,500, a decrease from the 2014/15 FY budget. Total revenues are reported for FY 2015/16 to be \$2,889,500. A deficit of about \$16,226, is forecasted. However, anticipated revenue from the annual COPS Grants, and other revenue possibilities have yet to be determined. Therefore, the proposed and final budget figures will change.

The preliminary budget was reviewed by the Finance Committee on June 22, 2015, which voted 8-1 to recommend to the board that it adopt the budget.

RECOMMENDATION: The General Manager recommends the board of directors take public comment, deliberate and adopt the 2015/16 fiscal year preliminary budget.



Kevin E. Hart
General Manager

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

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

**KPPCSD
Revenue Projection
2015/2016**

Estimated Actual
2014/2015

Projected
2015/2016

Ordinary Income/Expense
Income

400 · Police Activities Revenue	\$1,468,701.00	\$1,493,500.00
401 · Levy Tax	12,279.00	12,500.00
HomeOwners' Tax	681,690.00	680,000.00
402 · Special Tax-Police	138.00	0.00
403 · Misc Tax-Police	501,950.00	501,950.00
404 · Measure G Supplemental Tax Rev	1,300.00	1,500.00
410 · Police Fees/Service Charges	14,175.00	18,900.00
411 · Kensington Hilltop Srvcs Reimb	38,000.00	0.00
412 · Special Assignment Revenue	10,515.00	10,830.00
413 · Crossing Guard Reimbursement	1,263.00	0.00
414 · POST Reimbursement	106,230.00	0.00
415 · Grants-Police	1,500.00	1,600.00
416 · Interest-Police	23,000.00	20,000.00
418 · Misc Police Income	<u>23,642.00</u>	<u>17,194.24</u>
419 · Supplemental W/C Reimb (4850)	\$2,884,383.00	\$2,757,974.24
Total 400 · Police Activities Revenue		

420 · Park/Rec Activities Revenue	\$34,335.00	\$33,000.00
424 · Taxes-L&L	0.00	0.00
426 · Park Donations	36,000.00	33,000.00
427 · Community Center Revenue	0.00	0.00
435 · Grants-Park/Rec	0.00	0.00
436 · Interest-Park/Rec	<u>500.00</u>	<u>500.00</u>
438 · Misc Park/Rec Rev	\$70,835.00	\$66,500.00
Total 420 · Park/Rec Activities Revenue		

440 · District Activities Revenue	\$25,443.00	\$48,800.00
448 · Franchise Fees	0.00	0.00
456 · Interest-District	<u>0.00</u>	<u>0.00</u>
458 · Misc District Revenue	<u>\$25,443.00</u>	<u>\$48,800.00</u>
Total 440 · District Activities Revenue		

Total Income

\$2,980,661.00

\$2,873,274.24

KPPCSD
Projected Revenue and Expense
2015/2016

Budgeted Revenues 2015/2016

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

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

Total Revenues	\$2,873,274
----------------	-------------

Budgeted Expenditures 2015/2016

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

Total Expenditures	-
--------------------	---

Excess of Revenue over Expense 2015/2016	-\$16,226
--	-----------

Previously Allocated Funds

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

Nonspendable - District Portion of Bond	\$92,830
Restricted - Est'd Vacation/Comp Liab	80,000
Committed - Park Bldgs Replacement (Originally Stated)	241,500
Committed - Annex Renovation Expenditure in Current Year	0
Assigned - Contingencies Allowance @ 10% of Total Expenditures	<u>288,950</u>
Total Identified Fund Balances	\$703,280

Unassigned Fund Balance	\$761,156
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KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

Notes to Basic Financial Statements
June 30, 2013

NOTE 11: FUND BALANCES

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

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

KPPCSD
 Estimated Available Cash 6/30/15

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

6/17/2015

KPPCSD Officers' Salaries - Fiscal 2015/2016

Officer Name	Grade	Date Hired	Date in Grade	Date in Step	Months in Step	Monthly Base	Holiday Pay	Incentive	Monthly Salary	Pay Period	Hourly Base	Hourly	Longevity Pay	Annual Total
Hart, K	Chief	6/8/2015	6/8/2015	06/08/15	12.000	\$ 12,500.00			12,500.00	\$6,250.00	\$ 72.12	\$ 72.12	\$ 150,000.00	
Hull, R	MS/Step 2	10/16/97	03/16/13	03/16/13	12.000	\$ 8,077.74	\$ 434.93	\$605.83	9,118.50	\$4,559.25	\$ 46.60	\$ 52.61	\$ 1,800.00	\$ 111,222.01
Barrow, K.	Sgt/Step 4	09/16/05	03/16/13	03/16/15	12.000	7,614.05	\$ 410.01	\$571.05	8,595.11	\$4,297.56	\$ 43.93	\$ 49.59	\$ -	\$ 103,141.37
Hui, K	Sgt/Step 4	04/17/10	03/16/13	03/16/15	12.000	7,614.05	\$ 410.01	\$380.70	8,404.76	\$4,202.38	\$ 43.93	\$ 48.49	\$ 100,857.15	
Stegman, E	Corp/Step 1	09/01/12	09/01/12	09/01/12	12.000	\$ 6,774.01	\$ 364.75	\$508.05	7,646.81	\$3,823.41	\$ 39.09	\$ 44.12	\$ 91,761.73	
Martinez, R	Step 5	01/01/06	01/01/06	01/01/10	12.000	6,641.18	\$ 357.56	\$498.09	7,496.83	\$3,748.41	\$ 38.31	\$ 43.25	\$ 89,961.94	
Wilson, D	Step 5	05/19/08	05/19/08	05/19/10	12.000	6,641.18	\$ 357.56	\$498.09	7,496.83	\$3,748.41	\$ 38.31	\$ 43.25	\$ 89,961.94	
Ramos, J	Step 5	09/16/09	09/16/09	09/16/11	12.000	6,641.18	\$ 357.56	\$332.06	7,330.80	\$3,665.40	\$ 38.31	\$ 42.29	\$ 87,969.59	
Turner, C	Step 5	10/03/11	10/03/11	10/03/13	12.000	\$ 6,641.18	\$ 357.56	\$332.06	7,330.80	\$3,665.40	\$ 38.31	\$ 42.29	\$ 87,969.59	
Wilkins, S	Step 3	09/17/12	09/17/12	09/17/14	2.500	\$ 5,961.69	\$ 320.97	\$298.08	6,580.74	\$3,290.37	\$ 34.39	\$ 37.97	\$ 16,451.86	
	Step 4			09/17/15	9.500	\$ 6,289.58	\$ 338.71	\$314.48	6,942.77	\$3,471.38	\$ 36.29	\$ 40.05	\$ 65,956.31	
						\$ 3,388.65	\$ 4,040.41					\$ 1,800.00	\$ 995,253.49	
						\$ 941,579.90	\$ 48,484.94							

Total Base Pay Minus Holiday, Incentive, & Longevity:

	Mo. Base	Holiday	Mo. Total	HrlyBase	HrlyTot	Mo. Base	Holiday	Mo. Total	HrlyBase	HrlyTot
Sergeants										
Step#1	6,834.57	368.01	7,202.58	39.43	41.55	5,356.29	\$288.40	5,644.69	30.90	32.57
Step#2	7,107.95	382.76	7,490.71	41.01	43.22	5,650.89	\$304.27	5,955.16	32.60	34.36
Step#3	7,321.19	394.24	7,715.43	42.24	44.51	5,961.69	\$320.97	6,282.66	34.39	36.25
Step#4	7,614.05	410.01	8,024.06	43.93	46.29	6,289.58	\$338.71	6,628.29	36.29	38.24
Master Sgts										
Step#1	7842.47	422.33	8,264.80	45.25	47.68	6774.01	\$364.75	7,138.76	39.08	41.19
Step #2	8077.74	434.93	8,512.67	46.60	49.11					

PMcL

salaries 15-16

18

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

FISCAL YEAR 2015/2016

CODE 504

CLASSIFICATION: Compensation Time
Cash-Out

2014/2015 Budget \$8,800

Cumulative as of \$20,950.52
5/31/2015

AMOUNT

ITEM

Compensation Time Cash-Out

Officers est - 03/31/14
aver \$45 x 200 hrs
adjusted to probability

\$9,000

\$200

Total

\$9,000

FISCAL YEAR 2015/2016

CODE 506

CLASSIFICATION: Overtime

2014/2015 Budget

\$45,000

Cumulative as of
5/31/2015

\$43,275.82

ITEM

AMOUNT

\$45,000

Overtime For:

Cover Training

Court Time

Sick/Vacation Coverage

Case Coverage

\$0 Total

\$45,000

FISCAL YEAR 2015/2016

CODE 508

CLASSIFICATION: Salary/Non-Sworn

2014/2015 Budget

\$81,900

Cumulative as of
5/31/2015

\$64,751.04

ITEM

AMOUNT

\$45

\$30

25 hr/wk - Wolter

1300 hours

\$58,500

15 hr/wk - Dinapoli

780 hours

\$23,400

\$0

TOTAL

\$81,900

FISCAL YEAR 2015/2016

0

CLASSIFICATION: Uniform Allowance

CODE 516

2014/2015 Budget

\$8,000

Cumulative as of
5/31/2015

\$7,332.60

AMOUNT

ITEM

\$800.00 x 9 officers
Chief Hart's Uniforms
Uniform Damage

\$7,200
\$2,000
\$1,000

\$2,200

TOTAL

\$10,200

FISCAL YEAR 2015/2016		0
CODE 518	CLASSIFICATION: Safety Equipment	
	2014/2015 Budget	\$2,500
	Cumulative as of 5/31/2015	\$0.00
ITEM		AMOUNT
Safety Equipment/Reimbursement	nt \$250 x 9	\$2,250
Carry Over Reimbursements -		\$0
Chief Hart Start Up		\$1,000
\$750	TOTAL	\$3,250

0

FISCAL YEAR 2015/2016

CODE 522

CLASSIFICATION: Disab. & Life Insurance

2014/2015 Budget

\$5,240

Cumulative as of
5/31/2015

\$4,566.00

AMOUNT

ITEM

\$2,940

LTD Insurance

\$24.50x10 employees x 12

\$1,800

Life Insurance

\$200x9 employees

\$500

\$500x1

\$0

TOTAL

\$5,240

FISCAL YEAR 2015/2016		0
CODE 523	CLASSIFICATION: Medicare 1.45% (District)	
	2014/2015 Budget	\$16,308
10 Officers	Cumulative as of	
	5/31/2015	\$12,437.22
		AMOUNT
		\$14,431
\$995,253 x 1.45%		\$131
\$9,000 x 1.45%		\$653
Overtime \$45,000 x 1.45%		\$1,188
\$81,900 x 1.45%		\$104
Total Officers	\$1,056,453	
Total Non-Sworn	\$81,900	
\$198	TOTAL	\$16,506

FISCAL YEAR 2015/2016		0
CODE 524	CLASSIFICATION:	Social Security(6.2%)
	2014/2015 Budget	\$5,078
	Cumulative as of	\$4,274.57
	5/31/2015	
ITEM		AMOUNT
Social Security/Medicare (District Matching Portion)	Non-swrn salaries x 6.2%	\$5,078
(\$0)	TOTAL	\$5,078

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

FISCAL YEAR 2015/2016	0	
CODE 530	CLASSIFICATION:	Workers Compensation
		(P.D./Secretary)
10 Officers	2014/2015 Budget	\$50,000
	Cumulative as of	\$37,972.00
	5/31/2015	
ITEM		
SDRMA Estimated Annual Contribution based on		
	\$1,120,000 Total Payroll	\$50,000
	(excluding 1/3 O/T)	
\$0	TOTAL	\$50,000

FISCAL YEAR 2015/2016

0

CODE 540

CLASSIFICATION: Advanced Industrial
Disability

2014/2015 Budget

\$0

Cumulative as of
5/31/2015

\$0.00

ITEM

AMOUNT

Advanced Industrial Disability

\$0

\$0

TOTAL

\$0

0

FISCAL YEAR 2015/2016

CODE 552

CLASSIFICATION: Expendable Police Supplies

2014/2015 Budget \$1,500

Cumulative as of 5/31/2015 \$4,432.49

AMOUNT

ITEM

\$1,500

SUPPLIES FOR I.D. FUNCTION
INCLUDES: PENS, GLOVES,
BAGS, FILM, BRUSHES, ETC.

\$200

Miscellaneous

\$200

TOTAL

\$1,700

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

FISCAL YEAR 2015/2016		0
CODE 564	CLASSIFICATION:	Communications (Richmond Police)
	2014/2015 Budget	\$156,070
	Cumulative as of 5/31/2015	\$96,417.86
ITEM		AMOUNT
Communications-Dispatch Fees	City of Richmond-Outside Agencies	\$125,400
New World Software		\$14,650
Records Management	City of Richmond-Outside Agencies	\$6,900
EBRCS	\$40/mo 19 radios	\$9,120
\$0	TOTAL	\$156,070

0

FISCAL YEAR 2015/2016

CODE 568

CLASSIFICATION: Prisoner/Case Expenses/Bookings

2014/2015 Budget \$5,400

Cumulative as of 5/31/2015 \$8,432.16

AMOUNT

ITEM

\$0

County Booking Fee 10 @ \$0

\$5,000

Crime Lab:

Drug Testing

Alcohol Testing

Fingerprint Comparisons

\$500

Childrens Interview Center

\$900

Evidence Room Monitored Alarm

\$1,000

TOTAL

\$6,400

Currently State of CA reimburses Booking Fees

0

FISCAL YEAR 2015/2016

Law Enforcement

CODE 570

CLASSIFICATION: Training

2014/2015 Budget

\$10,000

Cumulative as of
5/31/2015

\$8,351.83

ITEM

AMOUNT

INCLUDES:

ALL ASPECTS OF OFFICER

\$5,000

TRAINING

\$5,000

SCHOOL, TUITION, BOOKS, ETC \$500 PER OFFICER

\$0

TOTAL

\$10,000

FISCAL YEAR 2015/2016

0

CODE 572

CLASSIFICATION: Recruiting

2014/2015 Budget

\$6,500

Cumulative as of
5/31/2015

\$0.00

ITEM

AMOUNT

Medical

2 @ \$750

\$1,500

Psychological Assessment

2 @ \$550

\$1,100

Polygraph

5 @ \$300

\$1,500

Background Investigation

3 @ 800

\$2,400

\$0

TOTAL

\$6,500

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

FISCAL YEAR 2015/2016		0
CODE 581	CLASSIFICATION: Bldg. Repair/Maint	
	2014/2015 Budget	\$1,000
	Cumulative as of	\$1,341.01
	5/31/2015	
ITEM	AMOUNT	
Miscellaneous Repairs		\$1,000
	\$0 Total	\$1,000

FISCAL YEAR 2015/2016		0
CODE 582	CLASSIFICATION:	Office Supplies
	2014/2015 Budget	\$6,000
	Cumulative as of	\$5,533.58
	5/31/2015	
ITEM		AMOUNT
Paper (colored, letter, legal, fax)		
Stamps, envelopes, postage		
Printing		
Envelopes (manilla), folders, etc.		
Ink cartridges/correction tape		
Calendars, refills, etc.		
Miscellaneous (pens, pencils, clips, staples, etc.)		\$6,000
\$0	TOTAL	\$6,000

48

FISCAL YEAR 2015/2016		0
CODE 588	CLASSIFICATION: Telephones (+Richmond Line)	
	2014/2015 Budget	\$8,904
	Cumulative as of	\$7,382.20
	5/31/2015	
ITEM		AMOUNT
INCLUDES:		
(4) Cellular Phones	\$240 x 12	\$2,880
KPD/ECFD Shared Line	1 @ \$65 avg. x 12	\$780
AT&T 526-4141	\$325 avg. x 12	\$3,900
Avaya - Maintenance	\$112 avg. x 12	\$1,344
\$0	TOTAL	\$8,904

Cellular Phones are \$240/mo. for all four, not per phone.

FISCAL YEAR 2015/2016		0
CODE 590	CLASSIFICATION: Housekeeping	
	2014/2015 Budget	\$4,000
	Cumulative as of 5/31/2015	\$3,826.15
ITEM		AMOUNT
INCLUDES:		
Toilet paper, paper towels, Soaps, light bulbs, cleaning supplies, rug cleaning (\$250), trash bags and coffee, sugar, creamer		
	Estimated Total	\$1,120
Custodial Service	\$200 x 12	\$2,400
Drinking Water	Avg. \$40 x 12	\$480
\$0	TOTAL	\$4,000

FISCAL YEAR 2015/2016	0	
CODE 592	CLASSIFICATION: Publications	
	2014/2015 Budget	\$2,200
	Cumulative as of	\$2,337.10
	5/31/2015	
ITEM	AMOUNT	
INCLUDES: Deering updates, Penal Codes,		\$500
magazines, etc.		
Legal Source Book		\$2,000
Department Policy - Lexipol		
\$300	TOTAL	\$2,500

51

0

FISCAL YEAR 2015/2016

CODE 594

CLASSIFICATION: Comm. Policing

2014/2015 Budget

\$2,000

Cumulative as of

\$2,430.22

5/31/2015

AMOUNT

ITEM

\$1,000

National Night Out

\$1,000

Crime Prevention

Children's Interview Center see G/L Acct #568

\$0

Sand Bags

\$2,000

Website Maintenance

\$2,000 Total

\$4,000

52

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

FISCAL YEAR 2015/2016

0

CLASSIFICATION: Park and Rec. Admin.

CODE 601

2014/2015 Budget

\$7,800

Cumulative as of
5/31/2015

\$6,326.74

ITEM

AMOUNT

P. & R. Admin. Salary

\$30.00 x 260 hours

\$7,800

\$0 TOTAL

\$7,800

856

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

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

FISCAL YEAR 2015/2016	0	
CODE 642	CLASSIFICATION:	Community Center
		Utilities
	2014/2015 Budget	\$5,616
	Cumulative as of	\$4,574.91
	5/31/2015	
ITEM		AMOUNT
EBMUD Community Center	\$140 x 12	\$1,680
EBMUD Gore Lot	\$15 x 12	\$180
PG&E Community Center	\$235 avg. x 12	\$2,820
Telephone Community Center	\$78 avg. x 12	\$936
\$0	Total	\$5,616

55

0

FISCAL YEAR 2015/2016

CODE 666

CLASSIFICATION: Annex Repairs

2014/2015 Budget

\$0

Cumulative as of
5/31/2015

\$0.00

ITEM

AMOUNT

\$0 Total

\$0

0

FISCAL YEAR 2015/2016

CODE 670

CLASSIFICATION: Gardening Supplies

2014/2015 Budget \$0

Cumulative as of 5/31/2015 \$0.00

ITEM

AMOUNT

\$1,000

Plantings

\$1,000 Total

\$1,000

66

FISCAL YEAR 2015/2016		0
CODE 672	CLASSIFICATION	Park O&M
	2014/2015 Budget	\$79,524
	Cumulative as of 5/31/2015	\$42,993.99
ITEM		
Operations/Maintenance Park Property		
Maintenance Contract	(O&M Funding)	\$27,000
Park Maintenance Repairs	(O&M Funding)	\$10,000
Utilities	Water	\$5,000
Drain Clearing		\$1,000
Incidental Expenses		\$2,000
	Shared Expense Total	\$49,000
Old Park Allocated Exp	40% of Shared Expenses	\$19,600
Old Park Tree Pruning		\$2,000
	Old Park Total	\$21,600
New Park Allocated Exp	60% of Shared Expenses	\$29,400
Levy Fees	(County)	\$4,400
Engineer's Annual Report/Admin Services		\$9,024
Park Restroom Custodian		\$5,100
	New Park Sub-Total	\$47,924
New Park Tree Pruning/Removal		\$10,000
	New Park Total	\$57,924
\$0	Total	\$79,524

FISCAL YEAR 2015/2016

0

CODE 860

CLASSIFICATION: Election

2014/2015 Budget

\$10,000

Cumulative as of
5/31/2015

\$8,608.25

ITEM

AMOUNT

\$0

Directors (3), etc.

(\$10,000)

TOTAL

\$0

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

77

FISCAL YEAR 2015/2016		0
Code 870	CLASSIFICATION: County Expenditures	
	2014/2015 Budget	\$22,300
	Cumulative as of 5/31/2015	\$22,184.11
ITEM	AMOUNT	
Property Tax Administration costs		
Senate Bill 2557 (Chapter 466 of 1990)		\$19,800
\$1,300,000 x 1.5%		
Miscellaneous		
Fees, Assessments, Interest, etc		\$2,500
\$0 Total		\$22,300

FISCAL YEAR 2015/2016

0

Franchise Fees

CODE 890

CLASSIFICATION: Waste/Recycle Expenses

2014/2015 Budget

\$118,600

Cumulative as of
5/31/2015

\$37,861.28

ITEM

AMOUNT

Garbage Related Expenses

Public Education, etc.

\$1,000

Public Garbage Pick-Up

\$300 x 2

\$600

Legal Fees - Other

\$23,400

(\$93,600)

TOTAL

\$25,000

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

80

FISCAL YEAR 2015/2016

0

CLASSIFICATION: Patrol Car Accessories

CODE 963

2014/2015 Budget

\$16,000

Cumulative as of
5/31/2015

\$17,036.13

ITEM

AMOUNT

Police Vehicle Emergency Equipment

\$18,000

\$2,000

TOTAL

\$18,000

FISCAL YEAR 2015/2016

0

CLASSIFICATION: Office Furn. & Equip.

CODE 968

\$0

Former 504

2014/2015 Budget

Cumulative as of
5/31/2015

\$0.00

AMOUNT

\$3,000

ITEM

Microphones for Board Meetings

\$3,000

TOTAL

\$3,000

FISCAL YEAR 2015/2016		0
CODE 969	CLASSIFICATION: Computer Equipment	
Former 800	2014/2015 Budget	\$0
	Cumulative as of	\$0.00
	5/31/2015	
ITEM		AMOUNT
	\$0	TOTAL \$0

FISCAL YEAR 2015/2016

0

CODE 972

CLASSIFICATION: Park Bldgs. Improvements

2014/2015 Budget

\$0

Cumulative as of
5/31/2015

\$0.00

ITEM

AMOUNT

\$0

TOTAL

\$0

FISCAL YEAR 2015/2016

0

CODE 974

CLASSIFICATION Other Park Improvements

2014/2015 Budget

\$0

Cumulative as of
5/31/2015

\$0.00

ITEM

\$0 Total

\$0

91

