

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

AGENDA

A Special Meeting of the Finance Committee of the Kensington Police Protection and Community Services District will be held Thursday July 30, 2015, at 6:00 P.M., at the Community Center, 59 Arlington Avenue, Kensington, California.

Roll Call

Public Comments

1. Approval of the Finance Committee Meeting Minutes from June 23, 2015.
 - a. Correspondence received.
2. Discuss possible recommendations to the board regarding a variance report to include within monthly P&L statements. Determine possible threshold stated as a percent or a dollar amount.
3. The Finance Committee will review and discuss the 2015/16 proposed budget submitted to the board of directors by General Manager Kevin Hart at its meeting on July 9, 2015.

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.

KPPCSD Finance Committee Meeting Minutes for 6/23/15

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| A Regular Meeting of the Finance Committee of the Kensington Police Protection and Community Services District was held Tuesday, June 23, 2015, at 6:00 P.M., at the Community Center, 59 Arlington Avenue, Main Room, Kensington, California. |
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ATTENDEES

| <u>Committee Members</u> | <u>Speakers/Presenters</u> |
|-------------------------------------|----------------------------|
| Len Welsh, President | Randy Riddle, Renne Sloan |
| Chuck Toombs, Director | Adam Benson, Renne Sloan |
| Paul Dorroh | Mabry Benson |
| Derek Suring | Celia Concus |
| Karl Kruger | Marilyn Stollen |
| Jim Watt | David Spath |
| Gloria Morrison | Rick Artis |
| Simon Brafman | Gail Feldman |
| | Rob Fermin |
| | Catherine de Neergaard |
| | John Dutchman |
| | |
| <u>Staff Members</u> | |
| GM Kevin Hart | |
| Lynn Wolter, District Administrator | |
| Sgt. Keith Barrow | |
| | |
| | |
| <u>Press</u> | |
| | |

Board President Welsh called the meeting to order at 6:00 PM and took roll call. President Welsh, Director Toombs, Paul Haxo, Derek Suring, Bharat Trehan, Tony Lloyd, Karl Kruger, Paula Black, Jim Watt, Paul Dorroh, Elena Caruthers, Gloria Morrison, Linda Lipscomb, General Manager Hart, and District Administrator Wolter were present. Pat McLaughlin, Paul Haxo, Bharat Trehan, Tony Lloyd, Paula Black, Elena Caruthers, and Linda Lipscomb were absent.

PUBLIC COMMENTS

Mabry Benson questioned why the budget was so late and why just three days notice had been given. President Welsh apologized for the lateness; there had been a lot going on. He said a preliminary budget needed to be presented to the Board by June 30th and a final budget needed to be approved by the end of August.

Randy Riddle explained that the budget provided the legal authority to spend up to a certain amount. President Welsh clarified that the GM was authorized to enter into contracts for amounts under \$5,000 but would need Board authorization to enter into agreements for amounts exceeding \$5,000.

Celia Concus said there was nothing in the budget for parks.

Marilyn Stollen asked how members of the Finance Committee had been selected. President Welsh responded that he had appointed them. Ms. Stollen said the members should be qualified, by way of experience and degrees, and asked if the current members possessed these qualifications.

1. Review and approve the minutes from the January 29, 2015 Finance Committee meeting.

**MOTION: Paul Dorroh moved, and President Welsh seconded, that the minutes be approved.
Motion passed 8 – 0**

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

2. General Manager Kevin Hart reviewed and led the discussion of the Kensington Police Protection and Community Services District Fiscal-Year 2015-16 Preliminary Budget.

GM Hart made some introductory comments about the preliminary budget. He said he couldn't explain why a budget hadn't yet been introduced but that a lot of work had been done since he had arrived earlier in the month. He reported that the Board would review the preliminary budget on June 29th and then determine a final budget in August. He said he wanted to conclude the meeting by 8:00 PM.

GM Hart asked President Welsh how he'd like to proceed. President Welsh responded that he'd like GM Hart to provide a general overview and then detail, as necessary. GM Hart noted that General Counsel Randy Riddle was present.

Karl Kruger and Jim Watt said they wanted to discuss many of the budget's line items. Jim Watt said he'd like to go through the budget, line item by line item, and said he'd prepared a memo. Director Toombs countered that he wanted to start with a general overview and then examine the details. GM Hart asked, that, if members of the community prepared memos in the future, it would be nice to have them ahead of time in order to be better prepared to answer questions.

GM Hart said he had worked with Deborah Russell, CPA, and Adam Benson in preparing the budget. GM Hart reported that salaries and benefits totaled \$2.406 million.

Gloria Morrison asked about the amount budgeted for the medial trust fund. Director Toombs responded that the amount was driven by the actuarial report that had been done for the District. He explained that the amount of this line item was the difference between the Annual Required Contribution (ARC) and the amount the District was paying monthly, on a pay-as-you-go basis, for retiree healthcare. Mrs. Morrison asked for confirmation that the trust was held by CalPERS. Director Toombs confirmed this. Mrs. Morrison noted that the line item had declined significantly over the prior few years. Director Toombs reiterated that this amount was determined by the actuarial report. GM Hart reported that the District had over \$700,000 in its trust and said he would confirm this information with CPA Russell.

Jim Watt noted that salaries were, essentially, flat. GM Hart responded there was no escalator for this item.

Simon Brafman asked how overtime could be better managed. GM Hart said he was actively managing overtime but that, currently, there was an officer out with an injury and that overtime would need to be paid to cover things like court time, vacations, and training.

David Spath said overtime wasn't high. He said the overtime for Fire was \$165,000, whereas overtime for the Police was \$45,000. Mr. Spath recommended there should be a comparison with Fire, examining how many hours of overtime go to various Fire positions, and how many hours go to Police. President Welsh replied that GM Hart would be looking into the overtime issue.

Mabry Benson commented that account 502 (officers' salaries) contained a \$14,000 increase and asked why, if there was no COLA increase in salaries, there was this increase. GM Hart responded that this was for a step increase.

Rick Artis said that overtime, stated as a percentage, was not out of line, but that, if it could be better managed, he hoped GM Hart could set that expectation.

Celia Concus said that there had been almost 1100 hours of overtime between July 1st and June 30th and that this seemed like an excessive amount. She also said she thought the actual amount that would be spent on overtime would be closer to \$65,000, rather than \$45,000.

GM Hart said overtime happens, both in Fire and Police: one case could drive many hours of overtime. But, he said he would manage it carefully, and he thanked Ms. Concus for the analysis she'd done on overtime.

Gail Feldman asked for a copy of the salary step spreadsheet/ GM Hart said would provide this. Ms. Feldman also asked for information about medical costs and asked if the PERS numbers were correct. GM Hart said the numbers were correct, to the best of his knowledge.

Mabry Benson asked whether there was some incentive pay included in the salary base. Staff responded that the officers earned POST certificates and that, as they earned these, they earned increases in base pay. GM Hart explained there was an intermediate and an advanced certificate and there were no additional levels. Celia Concus asked, if an officer earned these certificates, whether the officer earned 5% to 7% more for the remainder of his/her time with the District. GM Hart responded in the affirmative and explained that this was a provision of the MOU for many years and that about three members of the department had advanced certificates. President Welsh noted that such pay was an industry standard.

Karl Kruger asked why, if a new vehicle was to be purchased, line 562 (vehicle maintenance) hadn't been reduced. Staff responded that, for fiscal year 2014-15, the cost of gas had been unusually low and couldn't be counted on the remain so and that, even with a new car, the District had a fleet that was continuing to age and, therefore, would continue to need maintenance.

Karl Kruger asked why the amount budgeted for account 564 (communications) hadn't been reduced, given the fact that the amount spent, year-to-date had been significantly under budget. Staff explained that this was the line item that included dispatch provided by Richmond and that Richmond was chronically late with billing.

Gloria Morrison asked how many vehicles were in the fleet. GM Hart responded that there were seven and that two of those had over 100,000 miles on them. He said that he was asking for one new vehicle for the new fiscal year, likely would ask for another one in the subsequent year, and that would settle things for a while. Mrs. Morrison questioned the need for more than four cars, as that was usually the maximum number of officers on at any one time. She questioned whether the number of vehicles could be reduced. GM Hart responded that he didn't know yet. She asked if the old vehicle would be sold. GM Hart said it would be put out for salvage. She asked into which account the revenue would be booked. GM Hart replied that this would be a question for CPA Russell.

Celia Concus said it would be helpful for someone to look at mileage on the cars. She said Kensington was a small community, yet the cars have many miles on them. She wondered if the cars were being used for personal use. GM Hart responded that, if any officer used one of the vehicles for personal use, they'd have to answer to him and that, in the 12 days he'd been on the job, he'd not seen this.

GM Hart summarized recreation and District expenses.

Karl Kruger said there was no logical reason for legal expenses to have been budgeted at \$150,000. GM Hart responded that, just because an amount was budgeted, doesn't mean it had to be spent. Mr. Kruger responded that, if the money were budgeted, it would be spent. Karl Kruger said he would not vote for the

budget if it had \$150,000 for legal fees and that he thought \$70,000 would be a better amount. GM Hart noted that legal fees for Fiscal year 2014-15 were \$250,000, with more invoices to be received and that, based on that information, he thought \$150,000 was conservative.

Simon Brafman said he was more concerned about how the numbers would be managed than he was about the numbers themselves. GM Hart said the budget was a road map and that he intended to operate within it.

Celia Concus suggested that GM Hart should talk to Fire Chief Maples because he was a good financial role model.

Rick Artis said he hoped the budget would be values driven and this would contribute to more functional Board meetings. He said he hoped that, with respect to legal fees, gauntlets would be set aside in order to help contain these costs. He suggested that more detail about the budget be made available.

Catherine de Neergaard said she had a background in accounting and worked in the field for about ten years. She suggested there be a community meeting to explain what the things were that were included in the budget and said she'd like to see an itemized list of expenses. She said budgets were about values and permission to spend money in a certain way and said things could be cut from the budget.

Rob Fermin said GM Hart's 100-Day Plan reflected values. He said he'd like spreadsheets made available, with the equations, to ensure there are no arithmetic errors. He asked if the committee was intending to recommend the budget to the Board. President Welsh responded that the intent was to review the document but that it would be nice if, at the conclusion of the review, there could be a recommendation.

Director Toombs clarified that this was a preliminary budget, the Board needed to have such a document by June 30th and that it was subject to change at both the July and August Board meetings. He said a budget needed to be adopted by August 30th.

Mr. Fermin said he hoped more members of the Finance Committee would be able to attend the next meeting of the committee and questioned whether there was a quorum present. Director Toombs responded that there was a quorum.

GM Hart continued with his presentation. Capital outlay was \$78,000. He said there was some discussion among community members about adding money for building improvements.

GM Hart reported that overall projected police revenues were \$2,757,974; projected park and recreation revenues were \$66,500, and projected District revenues were \$48,800. He noted that the projected police revenues included an estimated 3% increase in property taxes and that the District was still trying to fine-tune this percentage. He reported that Measure G revenue was shown with no increase, as the Board still needed to discuss whether it would increase this. He said no revenue was shown for account 415 (grants) because COPS funding couldn't be included in the budget and reported that total revenues were projected to be \$2,873,274.

GM Hart reported a carryover from 2014-15 of \$1,480,663 and that this amount, less the projected FY 2015-16 deficit of \$16,000, would result in a \$1,464,436 carryover for FY 2015-16. He summarized fund balances, which totaled \$703,000 for identified and \$761,000 for unassigned.

Discussion ensued about the differences between amounts reported on the audited financial statements and the budget. Adam Benson explained that the audited reports were prepared on an accrual basis, in accordance with GASB, and the budget was prepared on a cash basis.

Mabry Benson asked if the District would be receiving the 2014 audit soon. GM Hart responded in the affirmative. She questioned the amount budgeted for franchise fees revenue: \$48,000. She questioned whether the District would need this much revenue for solid waste purposes. Staff responded that, for the first year of the contract, \$31,000 of the fees would be used to repay the general fund, for money used for arbitration with Bay View that exceeded what had been in the franchise fees fund balance. Staff also

explained that this money would be used to pay for legal fees related to solid waste and for educational information contained in invoices ratepayers received from Bay View. Staff explained that funds not used would accumulate in the fund to pay for whatever would happen at the end of the current agreement. President Welsh said it was good to have reserve funds and that the hauler could go out of business, leaving the District needing to find a new hauler. He noted that, should the Board decide to do an RFP in the future, they were expensive to do and that the fee being received by Kensington was consistent with what other jurisdictions were receiving. He said that some of the fee could be used for administrative costs.

Gail Feldman said the franchise fees were intermingled in the budget and suggested they should be accounted for separately. Staff responded that CPA Russell kept records of franchise fee revenues and expenses. Ms. Feldman suggested that the Finance Committee recommend that franchise fees be reported separately. Jim Watt said he thought franchise fees should be considered restricted income.

GM Hart continued his presentation, reporting that total expenses, including capital outlay, were projected to be \$2,889,500. This amount was \$80,949 less than budgeted expenses for the prior fiscal year.

Jim Watt said franchise fees should be restricted and there should be a policy for contingency reserves of 25%. He said he had concerns about several line items. He and GM Hart agreed to meet separately to discuss them. Mr. Watt said he had done his own calculations, based on the salary spreadsheet, for police salaries and had come to different conclusions. He suggested that the budget's back-up sheet for salaries should include more information. He said the holiday pay had been calculated incorrectly, that the monthly amount, not the annual amount had been used. Director Toombs responded that the officers didn't receive separate pay for holidays; rather holiday pay was built into the officers' base salaries. District Administrator Wolter recommended saving this question for CPA Russell. Mr. Watt questioned whether the medical trust amount was correct. He said the rate of increase in the cost of medical premium increases likely would exceed that which had been budgeted. He said that, over the past ten years, medical costs for all three of the medical premiums (active, retired, and trust) had increased annually by an average of 8.6%. He suggested these premium amounts be verified.

President Welsh responded that this was an excellent point. Director Toombs responded that a new actuarial report would be prepared this year. GM Hart confirmed this report would be prepared soon. Mr. Watt recommended being more conservative with this amount and distributed a memo he'd prepared.

Derek Suring asked from which line the cost of the Community Center seismic repairs would come. GM Hart responded this would be paid for out of reserves.

Rick Artis said there should be more focus on the Community Center. President Welsh responded that the seismic study and subsequent work would come out of the funds remaining of the \$300,000 that had been set aside, for use on the Community Center, by the Board many years earlier.

Karl Kruger asked GM Hart to discuss accounts 965, 967, and 968.

- 965 (\$10,000) – GM Hart said he was asking the Board to consider authorizing the purchase of weapons for the police officers. He explained he wanted to tighten the District's weapons control policy. He noted that the officers currently purchased their own weapons and purchased what they wanted. He said he'd like to purchase weapons the District approved. He said the balance of the account was for purchasing ammunition and training.
- 967 (\$17,000) – GM Hart explained that the District had a 25-year old phone system that needed to be replaced. He noted the current system couldn't allow call transfers to dispatch, didn't provide caller ID, and didn't have the capacity for voicemail boxes for all staff members.
- 968 (\$3,000) – GM Hart said the District needed a sound system for its Board meetings.

Karl Kruger asked if the phone system should be capitalized. GM Hart responded that he would look into it. Mr. Kruger asked how much money the School District would be paying to the KPPCSD. GM Hart said he had met with Hilltop Principal Judy Sanders. She said she has no problem with the funds being paid by the School District to the KPPCSD and that she was looking forward to establishing more interaction with the KPPCSD and the KFPD. President Welsh noted that the KPPCSD had helped out the School District for many years when the School District had been having financial difficulties.

Gloria Morrison asked about Special Assignment Revenue (412). Director Toombs responded this would no longer be a source of revenue, as Sergeant Hui would not be participating in the special task force. GM Hart added that he wanted the Sergeant to be present in the community to work day shifts and on special projects, such as the phone system. GM Hart said that, although this meant a reduction of \$38,000 in revenue, he thought it would be a greater value to the community.

Catherine de Neergaard asked about Hilltop Reimbursement Revenue (411) and Crossing Guard Reimbursement. District Administrator Wolter explained these were the reimbursements from the School District for crossing guard and police services on school district property. Ms. de Neergaard also asked about 419. Director Toombs responded this was workers' compensation reimbursement.

Derek Suring asked about the timing for showing COPS revenue. President Welsh responded that it would be recorded when received but it couldn't be budgeted now. Director Toombs clarified that COPS funds were currently paying for a ninth officer.

John Dutchman asked about a security problem that had occurred at the Public Safety Building and if the budget allowed for any expenditures to address security issues. President Welsh responded that a small group had been formed to look into this and that it had determined that no significant expenditures would be needed.

Rick Artis suggested looking into adding a second crossing guard at the north side of the school. District Administrator Wolter responded that staff had already entered into preliminary discussions with Principal Sanders and the crossing guard company.

Catherine de Neergaard asked why, given the fact that all budgeted funds hadn't been spent for 672 (Park O&M), that line couldn't be reduced thereby contributing to the elimination of the projected deficit. District Administrator Wolter replied that the line allowed for trees to be removed, should they die, and so although the level of funding hadn't been needed in FY 2014-15, it could be needed in FY 2015-16. President Welsh said consideration would be given as to whether the amount could be reduced.

Marilyn Stollen asked about Measure G. GM Hart responded the Measure had a 2% escalator that the Board could consider. Director Toombs added that Measure G had a built-in escalator for cost of living. He noted that the increase was something the Board would consider, but it wasn't to be discussed that evening. Director Toombs also noted that the preliminary budget did not include an increase in Measure G. President Welsh asked that the matter be placed on the agenda for the July Board meeting.

Celia Conus asked if Measure G would sunset. President Welsh responded that it wouldn't. She asked if there was a limit to the increase the Board could make. Director Toombs responded it was limited to a CPI increase, which could be increased by the Board annually.

MOTION: Director Toombs moved, and Gloria Morrison seconded, that the Finance Committee recommend that the Board accept the preliminary budget, subject to the right of the Board to have readings at its July and August meetings, with final approval in August, and subject to consideration of recommendations made by the committee at this meeting.

Motion passed: 7 to 1

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

Karl Kruger said he voted no because of the \$150,000 budgeted for legal fees.

The meeting was adjourned at 8:05 PM.

Excerpt from the April 9, 2015 Minutes

Karl Kruger said he still didn't understand why income was so favorable as compared to what had been budgeted. He said there was a large number of items, beginning with accounts 521 A and 521 R, that were substantially different from budget. He said that if there was a variance of 10% for a line item, there should be comment describing why that was and, with respect to income, if there was a variance of more than 5%, it deserved a comment because it was substantial. GM/COP Harman responded that, with respect to revenue, there would be a \$100,000 variance every month because COPS funding of about \$100,000 couldn't legally be included in the budget. Mr. Kruger replied that there should be a comment about this. Mr. Kruger said that property tax revenue was greater than what had been budgeted. GM/COP Harman responded that this variance had been addressed in the next report in the Board Packet. President Welsh noted that, perhaps, variances should be noted within the monthly financial report itself.

Mr. Kruger cited that the Worker's Compensation amount was different from the budgeted amount. GM/COP Harman explained this was because Worker's Compensation premiums were paid four times a year. Mr. Kruger said the same problem existed for Accounts 562 and 566. CM/COP Harman noted that Mr. Kruger asked the same questions at every meeting. GM/COP Harman explained that, with respect to one of these accounts, Richmond Police Department's billing was delayed. Mr. Kruger said there should be a comment to explain this. President Welsh said that, perhaps, comments or footnotes should appear within the report for those things having recurring variances. District Administrator Wolter asked what the Board considered to be a material percentage variance and should, therefore, be included in a variance report. She asked the Board to provide guidance, with respect to percentage. Director Cordova asked if the District's CPA, Deborah Russell, could run a variance report as an added column on the monthly P&L Report. District Administrator Wolter said that a policy or guidelines, about what the Board considered to be material, would be helpful. Mr. Kruger suggested posing this to the Finance Committee. Director Toombs noted that year-to-date actual income was more than \$391,000 ahead of what had been budgeted. He said there were some big numbers that needed to be explained. President Welsh concluded by saying this would be a Finance Committee assignment.

My thoughts:

I see that there are many members on this committee and at the last board meeting there was some discussion as I recall regarding the qualifications to be on a committee.

It seems to me that to analyze, dig deep and evaluate a multi million dollar budget which ultimately impacts all of Kensington for the next few years, requires extensive skills and experience in public sector accounting, economics for data analysis, budgeting, financial and budget analysis, auditing.

Most often these are people with advanced degrees in finance, economics, business administration with a focus on the public sector, or accounting. Seems to me we need accountants, cpa's, economists, finance specialists etc. to assess the impacts of any police contract we consider over the long and short term.

Do all of the people on this finance committee have such qualifications? If not, then I think that some need to resign for the good of the community.

Marilyn Stollon
For the record

Date: June 23, 2015
To: Members of the Finance Committee
From: Jim Watt
Re: 2015/2016 Budget

Attached is my analysis of historical changes in fiscal year Expenditures and Revenues for the KPPCSD. These trends suggest that the Finance Committee should take the lead in recommending to the Board and the GM/COP that goals and procedures be put in place to reduce police expenses. It is also recommended that the following line items be re-evaluated.

Expenditures

Code 502 – Base pay appears to me miscalculated, should be more like ⁹⁰⁹\$973k. Holiday pay shows month, s/b year. Need detail to compute incentive pay.

Code 503 – Would like to see last year and this year's detail by category. The \$45k number is repeated every year. Recent info suggests should be \$20k higher, at least.

Code 516 – Why \$2,000 for uniforms when MOU says \$800? \$1,000 paid if uniform damaged in line of duty? Explain circumstances.

Code 518 – Why \$1,000 for safety equipment (vest)? MOU says \$250?

Code 521A – Very strange that these plan rates are less than the previous year. Should use an 8.5% increase in 1//16, 3.5% for vision and 4.5% for dental – per attachments and Segal Health Trends.

Code 521R - Most of these retiree rates show significant increases over 14/15. However, on 1/16 rates should increase by 8.5% for Medical, 3.5% for vision and 4.5% for dental.

Code 521T – This category needs either better clarification or a reevaluation. The 1/6/13 actuarial study suggests many recommendations – have they been followed? One important recommendation was to validated the assumptions being used to determine Annual Required Contributions (ACR). This study assumed medical cost would increase at just 4% annually. Raising this to 8% would greatly increase the ACR. That only \$15,000 is being set aside for a trust with an unfunded liability of \$2.5 million seems woefully inadequate. The 6/30/2012 audit assumed medical premium increases of 7.6% and suggested a contribution \$63,000 above the 2013 audit. I would recommend we add the \$63k and the \$15k and set aside \$80,000 for this code.

Code 527 – This suggest that the uniform allowance should be included in calculating pension. If true, then \$10,200 should be used.

SEE ADDITIONAL COMMENTS ON REVERSE SIDE

Code 528 – Should be \$10,200 for uniforms.

Code 574 – Who are these reserve officers?

Code 596 – Do we need to budget almost 6,000 for fingerprinting?

Code 835 – I'd increase these consulting costs to \$15,000 to cover both MOU and actuarial studies.

Code 870 - Should be \$1.5 million property taxes.

Code 890 – Why do we have \$23,400 in legal fees for refuse collection?

Code 962 – Why are we adding a new car? How many cars do we have?

Code 963 – Is this for the new car? Can't we transfer old equipment?

Code 965 – Weapons for \$10,000? Really?

Code 967 - \$17,000 for a new phone system?

Code 972/973 – Nothing budgeted for the Community Center. We will spend \$10,000 on seismic studies and more on ADA. How about a budget of \$25,000 for both?

26 line items, totaling \$780,000 in expenditures, were not changed from the previous year's budget. An inflation factor of 2% should be added to many of these codes.

We need to adopt a Reserves policy of at least 25% of total Expenditures and/or Revenues and also recognize that the Bay View fees are restricted.

Historical trends in expenditures, especially for pension related costs, suggest the proposed budget has underestimated these costs. These trends are covered in a separate handout.



DIABLO FIRESAFE COUNCIL
www.diablofiresafe.org

July 22, 2015

Kevin Hart, General Manager
Kensington Police Protection and Community Service District
217 Arlington Avenue
Kensington, CA 94707

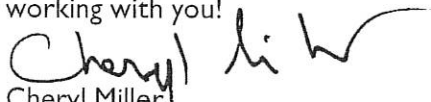
Dear Kevin,

The Diablo Fire Safe Council (DFSC) is pleased to offer the Kensington Police Protection and Community Service District (KPPCSD) and Friends of Kensington Community Center (Friends) up to \$5,000 cost share assistance to reduce fuel loads around the Kensington Community Center. The grant funding for the 2015-2016 Defensible Space Fuel Reduction is from the Cooperative Fire Program of the U.S. Forest Service, Department of Agriculture, Pacific Southwest Region through the California Fire Safe Council (Grant #14USFS-SFAX0029).

By accepting this offer you agree that you will use these funds to directly hire a contractor that will augment the KPPCSD and Friends contributions as shown on your application dated 7/8/2015. **Immediate funding** can be used for chipping or removal of homeowner cut materials only. Any other fuel load reduction activities will need to be reviewed for possible environmental impact prior to the start of work. Please refer to the attached Bureau of Land Management (BLM) compliance review letter. "Best Management Practices for Hazardous Fuel Treatments in Contra Costa County" can be downloaded in sections from our web site www.diablofiresafe.org/publications.html#BMP. Before you begin your project, we also want to meet in the field with you and a Kensington Fire Inspector to discuss your priorities.

Attached please find a one-page agreement and a simple close out survey. If you agree to the terms of the agreement please sign and return. The contractor will be hired directly by you with DFSC funds augmenting dollar-for-dollar KPPCSD contribution and friends "sweat equity." We request that you arrange for your selected contractor to provide DFSC a detailed invoice for the various types of work (chipping versus brush or tree work). We will then pay the contractor directly. We will reserve up to \$5,000 for the Kensington Community Center project. However, if it appears that you are not able to spend the funds by September 30, 2015, DFSC reserves the right to allocate funds to another project applicant and work with you for later project funding.

Please, keep us posted on the contractor work schedule and progress of your project. If you need assistance call me at (510) 536-0143 or email DFSCmiller@comcast.net. We look forward to working with you!


Cheryl Miller
Executive Coordinator

Attachment: Cost Share Agreement w/ application and closeout survey; BLM Environmental Compliance review

CC: El Cerrito/ Kensington Fire Department (Maples, Bond)

P.O. Box 18616 Oakland CA, 94619
(510) 536-0143 email: DFSCMiller@comcast.net



www.diablofiresafe.org

2015-2016 Defensible Space Fuel Reduction Projects Agency Managed Project on Public Lands

Kensington Police Protection and Community Services Center (KPPCSC) will be responsible for conducting fuel treatments as part of a defensible space fuel reduction program around Kensington Community Center and has the legal authority to agree and consent to participate in this program.

1. KPPCSC agrees to allow DFSC access for planning, photography and project observation.
2. KPPCSC agrees to work with the Friends of Kensington Community Center and to independently hire a contractor for this project. Partial funding will be provided by the Diablo Fire Safe Council. KPPCSC will be responsible for all contract obligations with the selected contractor.
3. KPPCSC agrees that fuel reduction will result in the following:
 - Trees will be cut off above ground level and stumps will be left in the ground.
 - Brush will be cut off above the ground level and root systems will be left in the ground.
 - Brush that creates fuel ladders will be cut from beneath the tree canopy and roof eaves.
 - Project specific best management practices will be incorporated into the project work.
 - Environmental review will be completed before work is begun and all requirements complied with throughout project. (See attached BLM Environmental Compliance Review).
 - All green waste and by-products generated during this project will be disposed of legally.
4. DFSC is not obligated to provide services under this program and is not liable for its failure to provide for services, nor for the performance of services under this program.
5. DFSC funds for this program's services are limited and that DFSC may refuse to provide funding or services to anyone.
6. KPPCSC understands that the funding for clearing performed by contractors hired by KPPCSC under the Diablo Fire Safe Council 2015 -2016 Defensible Space Fuel Reduction Projects program does not guarantee that the Kensington Community Center and adjacent homes will not be lost if a wildfire occurs.
7. KPPCSC agree to indemnify and hold Diablo Fire Safe Council and its officers, directors, participants, coordinators, employees and volunteers (collectively "DFSC entities"), harmless from and against any and all liability, claims for losses, attorneys fees, and or damages for injury or death or loss for damage and or destruction of any property of any type associated with, caused by, or connected in any way with DFSC entities' participation in this program.
8. KPPCSC agrees to provide information requested in the attached Close-out Survey including providing before and after photographs of the project site.
9. I have read this agreement, understand the terms and voluntarily have entered into this agreement.

Signature:

Kevin Hart, General Manager

Date:

7/27/15

7/21/2015

KPPCSD
Unaudited Profit & Loss Budget Performance

9:15 PM
07/26/15
Accrual Basis

May 2015

| | May 15 | Budget | \$ Over Budget | % of Budget | Jul '14 - May 15 | YTD Budget | \$ Over Budget | % of Budget | Annual Budget |
|--|-------------------|-------------------|------------------|-----------------|---------------------|---------------------|-------------------|---------------|---------------------|
| Ordinary Income/Expense | | | | | | | | | |
| Income | | | | | | | | | |
| 400 - Police Activities Revenue | | | | | | | | | |
| 401 - Levy Tax | 3,948.16 | | | | 1,474,897.39 | 1,413,620.00 | 61,277.39 | 104.3% | 1,413,620.00 |
| 402 - Special Tax-Police | 0.00 | | | | 681,690.00 | 680,000.00 | 1,690.00 | 100.2% | 680,000.00 |
| 403 - Misc Tax-Police | 69.07 | | | | 138.07 | | | | |
| 404 - Measure G Supplemental Tax Rev | 0.00 | | | | 501,949.76 | 501,443.00 | 506.76 | 100.1% | 501,443.00 |
| 410 - Police Fees/Service Charges | 40.30 | | | | 1,295.95 | 1,125.00 | 170.95 | 115.2% | 1,500.00 |
| 411 - Kensington Hilltop Svcs Reimb | 4,725.00 | | | | 9,450.00 | | | | |
| 412 - Special Assignment Revenue | 0.00 | | | | 2,680.18 | | | | |
| 413 - West County Crossing Guard Reim | 3,505.00 | | | | 7,010.00 | | | | |
| 414 - POST Reimbursement | 0.00 | | | | 1,262.79 | | | | |
| 415 - Grants-Police | 12,176.66 | | | | 90,147.15 | | | | |
| 416 - Interest-Police | 0.00 | | | | 982.24 | 1,875.00 | -892.76 | 52.4% | 2,500.00 |
| 418 - Misc Police Income | 2,654.64 | 1,500.00 | 1,154.64 | 177.0% | 21,076.08 | 16,500.00 | 4,576.08 | 127.7% | 18,000.00 |
| 419 - Supplemental W/C Reimb (4850) | 2,149.28 | | | | 21,492.80 | | | | |
| Total 400 - Police Activities Revenue | 29,268.11 | 1,500.00 | 27,768.11 | 1,951.2% | 2,814,072.41 | 2,614,563.00 | 199,509.41 | 107.6% | 2,617,063.00 |
| 420 - Park/Rec Activities Revenue | 0.00 | | | | 34,334.92 | 33,000.00 | 1,334.92 | 104.0% | 33,000.00 |
| 424 - Special Tax-L&L | 165.00 | 3,500.00 | -3,335.00 | 4.7% | 27,325.50 | 29,500.00 | -2,174.50 | 92.6% | 30,000.00 |
| 427 - Community Center Revenue | 0.00 | | | | 0.00 | 75.00 | -75.00 | 0.0% | 100.00 |
| 436 - Interest-Park/Rec | 0.00 | 50.00 | -50.00 | 0.0% | 162.00 | 450.00 | -288.00 | 36.0% | 500.00 |
| 438 - Misc Park/Rec Rev | 0.00 | | | | | | | | |
| Total 420 - Park/Rec Activities Revenue | 165.00 | 3,550.00 | -3,385.00 | 4.6% | 61,822.42 | 63,025.00 | -1,202.58 | 98.1% | 63,600.00 |
| 440 - District Activities Revenue | 8,696.37 | | | | 25,443.03 | 21,000.00 | 4,443.03 | 121.2% | 21,000.00 |
| 448 - Franchise Fees | 0.00 | | | | -43.55 | 262.50 | -306.05 | -16.6% | 350.00 |
| 456 - Interest-District | 0.00 | | | | 407.00 | | | | |
| 458 - Misc District Revenue | 0.00 | | | | | | | | |
| Total 440 - District Activities Revenue | 8,696.37 | 5,050.00 | 33,079.48 | 755.0% | 25,806.48 | 21,262.50 | 4,543.98 | 121.4% | 21,350.00 |
| Total Income | 38,129.48 | 5,050.00 | 33,079.48 | 755.0% | 2,901,701.31 | 2,698,850.50 | 202,850.81 | 107.5% | 2,702,013.00 |
| Expense | | | | | | | | | |
| 500 - Police Sal & Ben | 82,929.52 | 81,748.58 | 1,180.94 | 101.4% | 898,264.85 | 899,234.42 | -969.57 | 99.9% | 980,983.00 |
| 502 - Salary - Officers | 18,634.69 | 0.00 | 18,634.69 | 100.0% | 20,950.52 | 8,800.00 | 12,150.52 | 238.1% | 8,800.00 |
| 504 - Compensated Absences | 1,869.90 | 3,750.00 | -1,880.10 | 49.9% | 43,275.82 | 41,250.00 | 2,025.82 | 104.9% | 45,000.00 |
| 506 - Overtime | 6,773.71 | 6,825.00 | -51.29 | 99.2% | 64,751.04 | 75,075.00 | -10,323.96 | 86.2% | 81,900.00 |
| 508 - Salary - Non-Sworn | 666.60 | 666.70 | -0.10 | 100.0% | 7,332.60 | 7,333.30 | -0.70 | 100.0% | 8,000.00 |
| 516 - Uniform Allowance | 0.00 | | | | 0.00 | 2,500.00 | -2,500.00 | 0.0% | 2,500.00 |
| 518 - Safety Equipment | 14,275.15 | 15,858.83 | -1,583.68 | 90.0% | 173,972.73 | 190,306.00 | -16,333.27 | 91.4% | 190,306.00 |
| 521-A - Medical/Vision/Dental-Active | 13,609.79 | 11,312.33 | 2,297.46 | 120.3% | 145,190.94 | 135,748.00 | 9,442.94 | 107.0% | 135,748.00 |
| 521-R - Medical/Vision/Dental-Retired | 0.00 | | | | 58,058.00 | 58,058.00 | 0.00 | 100.0% | 58,058.00 |
| 522 - Insurance - Police | 245.00 | 436.67 | -191.67 | 56.1% | 4,566.00 | 4,803.33 | -237.33 | 95.1% | 5,240.00 |
| 523 - Social Security/Medicare | 1,416.57 | 1,359.00 | 57.57 | 104.2% | 11,844.05 | 14,949.00 | -3,104.95 | 79.2% | 16,308.00 |
| 524 - Social Security - District | 67.54 | 423.17 | -355.63 | 16.0% | 4,014.57 | 4,654.83 | -640.26 | 86.2% | 5,078.00 |
| 527 - PERS - District Portion | 32,287.32 | 31,565.00 | 722.32 | 102.3% | 350,877.31 | 347,215.00 | 3,662.31 | 101.1% | 378,780.00 |
| 528 - PERS - Officers Portion | 7,523.64 | 7,417.33 | 106.31 | 101.4% | 81,622.39 | 81,590.67 | 31.72 | 100.0% | 89,008.00 |
| 530 - Workers Comp | 0.00 | | | | 37,972.00 | 40,000.00 | -2,028.00 | 94.9% | 50,000.00 |
| Total 500 - Police Sal & Ben | 180,299.43 | 161,362.61 | 18,936.82 | 111.7% | 1,902,692.82 | 1,911,517.55 | -8,824.73 | 99.5% | 2,055,709.00 |
| 550 - Other Police Expenses | | | | | | | | | |

KPPCSD
Unaudited Profit & Loss Budget Performance
May 2015

| | May 15 | Budget | \$ Over Budget | % of Budget | Jul '14 - May 15 | YTD Budget | \$ Over Budget | % of Budget | Annual Budget |
|--|------------------|------------------|------------------|---------------|-------------------|-------------------|-------------------|--------------|-------------------|
| 552 - Expendable Police Supplies | 287.76 | 125.00 | 162.76 | 230.2% | 4,432.49 | 1,375.00 | 3,057.49 | 322.4% | 1,500.00 |
| 553 - Range/Ammunition Supplies | 0.00 | | | | 1,640.85 | 3,000.00 | -1,359.15 | 54.7% | 3,000.00 |
| 560 - Crossing Guard | 1,168.30 | 876.25 | 292.05 | 133.3% | 9,404.85 | 9,638.75 | -233.90 | 97.6% | 10,515.00 |
| 562 - Vehicle Operation | 1,577.40 | 5,000.00 | -3,422.60 | 31.5% | 40,952.65 | 55,000.00 | -14,047.35 | 74.5% | 60,000.00 |
| 564 - Communications (RPD) | 26,534.63 | 13,005.83 | 13,528.80 | 204.0% | 96,417.86 | 143,064.17 | -46,646.31 | 67.4% | 156,070.00 |
| 566 - Radio Maintenance | 181.69 | 1,812.50 | -1,630.81 | 10.0% | 21,285.54 | 19,937.50 | 1,348.04 | 106.8% | 21,750.00 |
| 568 - Prisoner/Case Exp./Booking | 452.89 | 450.00 | 2.89 | 100.6% | 8,432.16 | 4,950.00 | 3,482.16 | 170.3% | 5,400.00 |
| 570 - Training | 0.00 | 833.33 | -833.33 | 0.0% | 8,351.83 | 9,166.67 | -814.84 | 91.1% | 10,000.00 |
| 572 - Recruiting | 0.00 | 541.67 | -541.67 | 0.0% | 0.00 | 5,958.33 | -5,958.33 | 0.0% | 6,500.00 |
| 574 - Reserve Officers | 0.00 | 337.50 | -337.50 | 0.0% | 2,056.19 | 3,712.50 | -1,656.31 | 55.4% | 4,050.00 |
| 576 - Misc. Dues, Meals & Travel | 0.00 | 261.67 | -261.67 | 0.0% | 2,485.00 | 2,878.33 | -393.33 | 86.3% | 3,140.00 |
| 580 - Utilities - Police | 203.38 | 746.67 | -543.29 | 27.2% | 9,094.19 | 8,213.33 | 880.86 | 110.7% | 8,960.00 |
| 581 - Bldg Repairs/Maint. | 154.90 | 83.33 | 71.57 | 185.9% | 1,341.01 | 916.67 | 424.34 | 146.3% | 1,000.00 |
| 582 - Expendable Office Supplies | 689.31 | 500.00 | 189.31 | 137.9% | 5,533.58 | 5,500.00 | 33.58 | 100.6% | 6,000.00 |
| 588 - Telephone(+Rich. Line) | 668.45 | 742.00 | -73.55 | 90.1% | 7,382.20 | 8,162.00 | -779.80 | 90.4% | 8,904.00 |
| 590 - Housekeeping | 284.95 | 333.33 | -48.38 | 85.5% | 3,826.15 | 3,666.67 | 159.48 | 104.3% | 4,000.00 |
| 592 - Publications | 53.20 | 183.33 | -130.13 | 29.0% | 2,337.10 | 2,016.67 | 320.43 | 115.9% | 2,200.00 |
| 594 - Community Policing | 14.95 | 166.67 | -151.72 | 9.0% | 2,430.22 | 1,833.33 | 596.89 | 132.6% | 2,000.00 |
| 596 - WEST-NET/CAL I.D. | 0.00 | | | | 13,655.00 | 13,925.00 | -270.00 | 98.1% | 13,925.00 |
| 599 - Police Taxes Administration | 0.00 | | | | 3,397.22 | 3,300.00 | 97.22 | 102.9% | 3,300.00 |
| Total 550 - Other Police Expenses | 32,271.81 | 25,999.08 | 6,272.73 | 124.1% | 244,456.09 | 306,214.92 | -61,758.83 | 79.8% | 332,214.00 |
| 600 - Park/Rec Sal & Ben | 642.30 | 650.00 | -7.70 | 98.8% | 6,326.74 | 7,150.00 | -823.26 | 88.5% | 7,800.00 |
| 601 - Park & Rec Administrator | 1,750.00 | 1,895.83 | -145.83 | 92.3% | 19,250.00 | 20,854.17 | -1,604.17 | 92.3% | 22,750.00 |
| 602 - Custodian | 484.00 | 49.75 | 434.25 | 972.9% | 484.00 | 547.25 | -63.25 | 88.4% | 597.00 |
| 623 - Social Security/Medicare - Dist | | | | | | | | | |
| Total 600 - Park/Rec Sal & Ben | 2,876.30 | 2,595.58 | 280.72 | 110.8% | 26,060.74 | 28,551.42 | -2,490.68 | 91.3% | 31,147.00 |
| 635 - Park/Recreation Expenses | | | | | | | | | |
| 640 - Community Center Expenses | | | | | | | | | |
| 642 - Utilities-Community Center | 283.85 | 468.00 | -184.15 | 60.7% | 4,574.91 | 5,148.00 | -573.09 | 88.9% | 5,616.00 |
| 643 - Janitorial Supplies | 0.00 | 66.67 | -66.67 | 0.0% | 1,313.91 | 733.33 | 580.58 | 179.2% | 800.00 |
| 646 - Community Center Repairs | 0.00 | | | | 2,725.94 | 3,000.00 | -274.16 | 90.9% | 3,000.00 |
| Total 640 - Community Center Expenses | 283.85 | 534.67 | -250.82 | 53.1% | 8,614.66 | 8,881.33 | -266.67 | 97.0% | 9,416.00 |
| 672 - Kensington Park O&M | 3,602.44 | | | | 45,103.70 | 79,524.00 | -34,420.30 | 56.7% | 79,524.00 |
| 678 - Misc Park/Rec Expense | 0.00 | | | | 170.00 | | | | |
| Total 635 - Park/Recreation Expenses | 3,886.29 | 534.67 | 3,351.62 | 726.9% | 53,888.36 | 88,405.33 | -34,516.97 | 61.0% | 88,940.00 |
| 800 - District Expenses | | | | | | | | | |
| 810 - Computer Maintenance | 1,588.95 | 2,024.00 | -435.05 | 78.5% | 21,356.84 | 22,264.00 | -905.16 | 95.9% | 24,288.00 |
| 820 - Cannon Copier Contract | 387.05 | 475.00 | -87.95 | 81.5% | 4,754.55 | 5,225.00 | -470.45 | 91.0% | 5,700.00 |
| 830 - Legal (District/Personnel) | 42,151.50 | 12,500.00 | 29,651.50 | 337.2% | 193,036.81 | 137,500.00 | 55,536.81 | 140.4% | 150,000.00 |
| 835 - Consulting | 0.00 | 625.00 | -625.00 | 0.0% | 6,678.00 | 6,875.00 | -197.00 | 97.1% | 7,500.00 |
| 840 - Accounting | 9,226.00 | 2,979.17 | 6,246.83 | 309.7% | 18,982.82 | 32,770.83 | -13,788.01 | 57.9% | 35,750.00 |
| 850 - Insurance | 0.00 | | | | 29,917.36 | 30,000.00 | -82.64 | 99.7% | 30,000.00 |
| 860 - Election | 0.00 | | | | 8,608.25 | 10,000.00 | -1,391.75 | 86.1% | 10,000.00 |
| 865 - Police Bldg. Lease | 0.00 | | | | 0.00 | 1.00 | -1.00 | 0.0% | 1.00 |
| 870 - County Expenditures | 0.00 | | | | 20,074.40 | 22,300.00 | -2,225.60 | 90.0% | 22,300.00 |
| 890 - Waste/Recycle | 303.07 | 9,883.33 | -9,580.26 | 3.1% | 37,861.28 | 108,716.67 | -70,855.39 | 34.8% | 118,600.00 |
| 898 - Misc. Expenses | 336.64 | 1,000.00 | -663.36 | 33.7% | 7,325.97 | 11,300.00 | -3,974.03 | 64.8% | 12,300.00 |
| Total 800 - District Expenses | 53,993.21 | 29,486.50 | 24,506.71 | 183.1% | 348,598.28 | 386,952.50 | -38,354.22 | 90.1% | 416,439.00 |

KPPCSD
Unaudited Profit & Loss Budget Performance

Accrual Basis

May 2015

| | May 15 | Budget | \$ Over Budget | % of Budget | Jul '14 - May 15 | YTD Budget | \$ Over Budget | % of Budget | Annual Budget |
|----------------------------------|-------------|-------------|----------------|-------------|------------------|--------------|----------------|-------------|---------------|
| 950 · Capital Outlay | | | | | | | | | |
| 962 · Patrol Cars | 0.00 | 30,000.00 | -30,000.00 | 0.0% | 29,308.28 | 30,000.00 | -691.72 | 97.7% | 30,000.00 |
| 963 · Patrol Car Accessories | 0.00 | 16,000.00 | -16,000.00 | 0.0% | 17,036.13 | 16,000.00 | 1,036.13 | 106.5% | 16,000.00 |
| 972 · Park Buildings Improvement | 0.00 | | | | 0.00 | | | | |
| Total 950 · Capital Outlay | 0.00 | 46,000.00 | -46,000.00 | 0.0% | 46,344.41 | 46,000.00 | 344.41 | 100.7% | 46,000.00 |
| Total Expense | 273,327.04 | 265,978.44 | 7,348.60 | 102.8% | 2,622,040.70 | 2,767,641.72 | -145,601.02 | 94.7% | 2,970,449.00 |
| Net Ordinary Income | -235,197.56 | -260,928.44 | 25,730.88 | 90.1% | 279,660.61 | -68,791.22 | 348,451.83 | -406.5% | -268,436.00 |
| Other Income/Expense | | | | | | | | | |
| Other Expense | | | | | | | | | |
| 700 · Bond Issue Expenses | | | | | | | | | |
| 701 · Bond Proceeds | 0.00 | | | | -175,583.24 | | | | |
| 710 · Bond Admin. | 639.28 | | | | 12,251.58 | | | | |
| 715 · Bond Interest Income | 0.00 | | | | -176.75 | | | | |
| 720 · Bond Principal | 0.00 | | | | 123,024.10 | | | | |
| 730 · Bond Interest | 0.00 | | | | 38,599.06 | | | | |
| Total 700 · Bond Issue Expenses | 639.28 | | | | -1,885.25 | | | | |
| Total Other Expense | 639.28 | | | | -1,885.25 | | | | |
| Net Other Income | -639.28 | 0.00 | -639.28 | 100.0% | 1,885.25 | 0.00 | 1,885.25 | 100.0% | 0.00 |
| Net Income | -235,836.84 | -260,928.44 | 25,091.60 | 90.4% | 281,545.86 | -68,791.22 | 350,337.08 | -409.3% | -268,436.00 |

| 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% | \$167,494 | \$31,746 |
| 521T | Medical Insurance - Trust | \$58,058 | \$58,058 | \$0 | 100.00% | \$31,642 | (\$26,416) |
| 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% | \$50,000 | (\$10,000) |
| 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% | \$5,000 | \$4,000 |
| 582 | Office Supplies | \$6,000 | \$5,534 | \$466 | 92.23% | \$6,000 | \$0 |
| 588 | Telephones | \$8,904 | \$7,382 | \$1,522 | 82.91% | \$8,904 | \$0 |
| 590 | Housekeeping | \$4,000 | \$3,826 | \$174 | 95.65% | \$4,000 | \$0 |
| 592 | Publications | \$2,200 | \$2,337 | (\$137) | 106.23% | \$2,500 | \$300 |
| 594 | Comm. Policing | \$2,000 | \$2,430 | (\$430) | 121.51% | \$4,000 | \$2,000 |
| 596 | CAL-ID | \$13,925 | \$13,655 | \$270 | 98.06% | \$5,925 | (\$8,000) |
| 598 | COPS Special Fund | \$0 | \$0 | \$0 | 0.00% | \$0 | \$0 |
| 599 | Police Taxes Administration | \$3,300 | \$3,397 | (\$97) | 102.95% | \$3,500 | \$200 |
| SUB-TOTAL | | \$332,214 | \$244,456 | \$87,758 | 73.58% | \$325,268 | (\$6,946) |
| 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% | \$1,000 | \$1,000 |
| 668 | Annex - Misc. Exp | \$0 | \$0 | \$0 | 0.00% | \$1,000 | \$1,000 |
| 670 | Gardening Supplies | \$0 | \$0 | \$0 | 0.00% | \$1,000 | \$1,000 |
| 672 | Park O&M | \$79,524 | \$42,994 | \$36,530 | 54.06% | \$78,300 | (\$1,224) |
| 674 | Park Construction Expense | \$0 | \$0 | \$0 | 0.00% | \$5,000 | \$5,000 |
| 678 | Misc. Park/Rec Expense | \$0 | \$170 | (\$170) | 0.00% | \$1,000 | \$1,000 |
| SUB-TOTAL | | \$88,940 | \$51,779 | \$37,161 | 58.22% | \$96,716 | \$7,776 |

| CODE | CLASSIFICATION | 2014/2015 | | 2014/2015 BALANCE | PERCENT SPENT | 2015/2016 BUDGET | BUDGET DIFFERENCES |
|--------------------------|---------------------------------|---------------------|--------------------------|----------------------|------------------|---------------------|-----------------------|
| | | 2014/2015 BUDGET | EXPENDITURES 05/31/15 | | | | |
| 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% | \$99,530 | (\$50,470) |
| 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% | \$262,269 | (\$154,170) |
| Operating Expense TOTAL | | \$2,924,449 | \$2,580,911 | \$343,538 | 88.25% | \$2,761,806 | (\$162,643) |
| 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% | \$3,000 | (\$13,000) |
| 965 | Weapons / Radios | \$0 | \$0 | \$0 | 0.00% | \$10,000 | \$10,000 |
| 967 | Station Equipment | \$0 | \$0 | \$0 | 0.00% | \$7,000 | \$7,000 |
| 968 | Office Furn. & Equip. | \$0 | \$0 | \$0 | 0.00% | \$6,000 | \$6,000 |
| 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% | \$25,000 | \$25,000 |
| 973 | Park Construct. Fund | \$0 | \$0 | \$0 | 0.00% | \$0 | \$0 |
| 974 | Other Park Improvements | \$0 | \$0 | \$0 | 0.00% | \$0 | \$0 |
| 978 | Park/Rec. Furniture & Equipment | \$0 | \$0 | \$0 | 0.00% | \$0 | \$0 |
| Capital Outlay SUB-TOTAL | | \$46,000 | \$46,344 | (\$344) | 100.75% | \$81,000 | \$35,000 |
| BUDGET GRAND TOTAL | | \$2,970,449 | \$2,627,256 | \$343,193 | 88.45% | \$2,842,806 | (\$127,643) |

**KPPCSD
Revenue Projection
2015/2016**

| | Estimated Actual 2014/2015 | Projected 2015/2016 |
|--|-------------------------------|---------------------------|
| Ordinary Income/Expense | | |
| Income | | |
| 400 · Police Activities Revenue | | |
| 401 · Levy Tax | \$1,468,701.00 | \$1,515,250.00 |
| HomeOwners' Tax | 12,279.00 | 12,500.00 |
| 402 · Special Tax-Police | 681,690.00 | 680,000.00 |
| 403 · Misc Tax-Police | 138.00 | 0.00 |
| 404 · Measure G Supplemental Tax Rev | 501,950.00 | 514,177.50 |
| 410 · Police Fees/Service Charges | 1,300.00 | 1,500.00 |
| 411 · Kensington Hilltop Srvc Reimb | 14,175.00 | 18,900.00 |
| 412 · Special Assignment Revenue | 38,000.00 | 0.00 |
| 413 · Crossing Guard Reimbursement | 10,515.00 | 10,830.00 |
| 414 · POST Reimbursement | 1,263.00 | 0.00 |
| 415 · Grants-Police | 106,230.00 | 0.00 |
| 416 · Interest-Police | 1,500.00 | 1,600.00 |
| 418 · Misc Police Income | 23,000.00 | 20,000.00 |
| 419 · Supplemental W/C Reimb (4850) | <u>23,642.00</u> | <u>17,194.24</u> |
| Total 400 · Police Activities Revenue | \$2,884,383.00 | \$2,791,951.74 |
| 420 · Park/Rec Activities Revenue | | |
| 424 · Taxes-L&L | \$34,335.00 | \$33,000.00 |
| 426 · Park Donations | 0.00 | 0.00 |
| 427 · Community Center Revenue | 36,000.00 | 33,000.00 |
| 435 · Grants-Park/Rec | 0.00 | 5,000.00 |
| 436 · Interest-Park/Rec | 0.00 | 0.00 |
| 438 · Misc Park/Rec Rev | <u>500.00</u> | <u>500.00</u> |
| Total 420 · Park/Rec Activities Revenue | \$70,835.00 | \$71,500.00 |
| 440 · District Activities Revenue | | |
| 448 · Franchise Fees | \$25,443.00 | \$48,800.00 |
| 456 · Interest-District | 0.00 | 0.00 |
| 458 · Misc District Revenue | <u>0.00</u> | <u>0.00</u> |
| Total 440 · District Activities Revenue | <u>\$25,443.00</u> | <u>\$48,800.00</u> |
| Total Income | \$2,980,661.00 | \$2,912,251.74 |

KPPCSD
Projected Revenue and Expense
2015/2016

Budgeted Revenues 2015/2016

| | |
|--|--------------------|
| 400 · Police Activities Revenue | |
| Total 400 · Police Activities Revenue | \$2,791,952 |
| Total 420 · Park/Rec Activities Revenue | 71,500 |
| | |
| 440 · District Activities Revenue | |
| 448 · Franchise Fees | 48,800 |
| 456 · Interest-District | <u>0</u> |
| Total 440 · District Activities Revenue | <u>48,800</u> |
| | |
| Total Revenues | \$2,912,252 |

Budgeted Expenditures 2015/2016

| | |
|---|---------------------------|
| 500 · Police Sal & Ben | |
| Total 500 · Police Sal & Ben | \$2,046,406 |
| Total 550 · Other Police Expenses | 325,268 |
| Total 600 · Park/Rec Sal & Ben | 31,147 |
| Total 635 · Park/Recreation Expenses | 96,716 |
| Total 800 · District Expenses | 262,269 |
| Total 950 · Capital Outlay | <u>81,000</u> |
| Total Expenditures | <u>\$2,842,806</u> |

Excess of Revenue over Expense 2015/2016 \$69,445

Previously Allocated Funds

Total Allocated Funds Used 0

Excess Funding over Expenses 2015/2016 69,445

Cash Carryovers 2014/2015 \$1,480,663

Estimated Fund Carryovers into 2015/2016 \$1,550,108

Fund Balances, in audit terms (see definitions included)

| | |
|---|---------------|
| Nonspendable - District Portion of Bond | \$92,830 |
| Resticted - Est'd Vacation/Comp Liab | 80,000 |
| Committed - Park Bldgs Replacement less FY 15/16 expenditures | 206,976 |
| Committed - Annex Renovation Expenditure in Current Year | 0 |
| Committed - Bay View Net Balance | <u>-7,977</u> |

Total Identified Fund Balances \$371,829

Unassigned Fund Balance available for Contingencies \$1,178,279
Percentage of Total Expenditures 41.45%

KPPCCSD
Estimated Available Cash 6/30/15

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

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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Huli, 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 | \$ 39.08 | \$ 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Wilkens, S | Step 3 Step 4 | 09/17/12 | 09/17/12 | 09/17/14 09/17/15 | 2.500 9.500 | \$ 5,961.69 \$ 6,289.58 | \$ 320.97 \$ 338.71 | \$298.08 \$314.48 | 6,580.74 6,942.77 | \$3,290.37 \$3,471.38 | \$ 34.39 \$ 36.29 | \$ 37.97 \$ 40.05 | | \$ 16,451.86 \$ 65,956.31 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total BasePay Minus Holiday, Incentive, & Longevity: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="0" style="width:100%"> <tr> <td style="width:100%">\$ 3,388.65</td> <td>\$ 4,040.41</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$ 1,800.00</td> </tr> <tr> <td>\$ 40,663.80</td> <td>\$ 48,484.94</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$ 995,253.49</td> </tr> <tr> <td>\$ 904,304.75</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table> | | | | | | | | | | | | | | \$ 3,388.65 | \$ 4,040.41 | | | | | | | | | | | | | \$ 1,800.00 | \$ 40,663.80 | \$ 48,484.94 | | | | | | | | | | | | | \$ 995,253.49 | \$ 904,304.75 | | | | | | | | | | | | | | |
| \$ 3,388.65 | \$ 4,040.41 | | | | | | | | | | | | | \$ 1,800.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$ 40,663.80 | \$ 48,484.94 | | | | | | | | | | | | | \$ 995,253.49 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$ 904,304.75 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Sergeants | Mo. Base | Holiday | Mo. Total | HrlyBase | HrlyTot | Officers | Mo. Base | Holiday | Mo. Total | HrlyBase | HrlyTot |
|-------------|----------|---------|-----------|----------|---------|----------|----------|----------|-----------|----------|---------|
| Step#1 | 6,834.57 | 368.01 | 7,202.58 | 39.43 | 41.55 | Step#1 | 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 | Step#2 | 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 | Step#3 | 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 | Step#4 | 6,289.58 | \$338.71 | 6,628.29 | 36.29 | 38.24 |
| | | | | | | Step#5 | 6,641.18 | \$357.56 | 6,998.74 | 38.31 | 40.38 |
| Master Sgts | | | | | | Corporal | | | | | |
| Step#1 | 7842.47 | 422.33 | 8,264.80 | 45.25 | 47.68 | Step #1 | 6774.01 | \$364.75 | 7,138.76 | 39.08 | 41.19 |
| Step #2 | 8077.74 | 434.93 | 8,512.67 | 46.60 | 49.11 | | | | | | |

| | | |
|---------------------------|------------------|---------------------------|
| FISCAL YEAR 2015/2016 | | 0 |
| | | |
| CODE 523 | CLASSIFICATION: | Medicare 1.45% (District) |
| | 2014/2015 Budget | \$16,308 |
| 10 Officers | | |
| | Cumulative as of | \$12,437.22 |
| | 5/31/2015 | |
| ITEM | | AMOUNT |
| \$995,253 x 1.45% | | \$14,431 |
| \$9,000 x 1.45% | | \$131 |
| Overtime \$45,000 x 1.45% | | \$653 |
| \$81,900 x 1.45% | | \$1,188 |
| \$7,200 x 1.45% | | \$104 |
| Total Officers | \$1,056,453 | |
| Total Non-Sworn | \$81,900 | |
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| \$198 | TOTAL | \$16,506 |

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|---|--------------------------|-----------------------|
| 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 |
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| | TOTAL | \$5,078 |
| (\$0) | | |

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

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|--|---------------------------|----------------------|--|
| 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) | | |
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| \$0 | TOTAL | \$50,000 | |

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|--------------------------------|--|--------|
| 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 |
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| | | |
| \$0 | TOTAL | \$0 |

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

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|----------------------------|------------------------------|------------------|--|
| FISCAL YEAR 2015/2016 | 0 | | |
| CODE 553 | CLASSIFICATION: | Range/Ammunition | |
| | | Supplies | |
| | 2014/2015 Budget | \$3,000 | |
| | Cumulative as of | \$1,640.85 | |
| | 5/31/2015 | | |
| ITEM | | AMOUNT | |
| RANGE/AMMUNITION SUPPLIES: | | \$5,000 | |
| INCLUDES: AMMUNITION, | | | |
| TARGETS, WEAPON REPAIR, | | | |
| MAINTENANCE, CLEANING | | | |
| SUPPLIES | | | |
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| | NOTE: Increase is due to new | | |
| | weapons/change in policy | | |
| | for officers | | |
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| \$2,000 | TOTAL | \$5,000 | |
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| FISCAL YEAR 2015/2016 | 0 | | |
| CODE 560 | CLASSIFICATION: Crossing Guard | | |
| | 2014/2015 Budget | \$10,515 | |
| | Cumulative as of 5/31/2015 | \$9,404.85 | |
| ITEM | | AMOUNT | |
| Crossing Guard - per contract | | \$10,830 | |
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| \$315 | TOTAL | \$10,830 | |
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| FISCAL YEAR 2015/2016 | | 0 |
| CODE 562 | CLASSIFICATION: Vehicle Operation | |
| | 2014/2015 Budget | \$60,000 |
| | Cumulative as of | \$40,952.65 |
| | 5/31/2015 | |
| ITEM | | AMOUNT |
| Gasoline - Patrol Cars | Est.7000 gallons @ \$4.30 | \$30,000 |
| Vehicle Maintenance: | | \$20,000 |
| Includes all servicing and equipment | | |
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| (\$10,000) | TOTAL | \$50,000 |

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|------------------------------|-----------------------------------|-------------------|
| FISCAL YEAR 2015/2016 | | 0 |
| CODE 564 | CLASSIFICATION: | Communications |
| | | (Richmond Police) |
| | 2014/2015 Budget | \$156,070 |
| | Cumulative as of | \$96,417.86 |
| | 5/31/2015 | |
| 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 |
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| \$0 | TOTAL | \$156,070 |

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| FISCAL YEAR 2015/2016 | 0 | |
| | | |
| CODE 576 | CLASSIFICATION: | Misc. Dues, Meals.Travel |
| | 2014/2015 Budget | \$3,140 |
| | Cumulative as of | \$2,485.00 |
| | 5/31/2015 | |
| ITEM | | AMOUNT |
| INCLUDES: Chief's meetings, CPOA dues, PORAC General Membership, etc. | | |
| | | |
| CCC Chief's Association | | \$650 |
| CPOA/\$125.00x10 | | \$1,250 |
| Cal Chiefs \$300/\$125 | Chief Hart/Sgt. Hull | \$425 |
| CAPE | | \$45 |
| FBI-LEEDA | | \$50 |
| Int'l Assn of Chiefs of Police | | \$120 |
| Miscellaneous - Meeting Supplies | | \$600 |
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| \$0 | TOTAL | \$3,140 |

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| FISCAL YEAR 2015/2016 | 0 | |
| CODE 580 | CLASSIFICATION: Utilities - Police | |
| Former 514 | | |
| | 2014/2015 Budget | \$8,960 |
| | Cumulative as of | \$9,094.19 |
| | 5/31/2015 | |
| ITEM | | AMOUNT |
| Utilities | \$833 average x 12 | \$10,000 |
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| \$1,040 | Total | \$10,000 |

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| 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 | | \$5,000 |
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| | | |
| | | |
| | NOTE: Filter system for | |
| | property room, paint, | |
| | sheetrock repair, carpets | |
| | | |
| | Maintenance required by | |
| | contract | |
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| \$4,000 | Total | \$5,000 |

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| 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 |
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| \$0 | TOTAL | \$6,000 |

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| FISCAL YEAR 2015/2016 | | 0 |
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| 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 |
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| \$0 | TOTAL | \$8,904 |
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| Cellular Phones are \$240/mo. for all four, not per phone. | | |

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| FISCAL YEAR 2015/2016 | | 0 |
| CODE 590 | CLASSIFICATION: | Housekeeping |
| | 2014/2015 Budget | \$4,000 |
| | Cumulative as of | \$3,826.15 |
| | 5/31/2015 | |
| 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 |
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| \$0 | TOTAL | \$4,000 |

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| FISCAL YEAR 2015/2016 | 0 | |
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| 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, magazines, etc. | | \$500 |
| Legal Source Book | | |
| Department Policy - Lexipol | | \$2,000 |
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| \$300 | TOTAL | \$2,500 |

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

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

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

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

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| FISCAL YEAR 2015/2016 | | 0 |
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| 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 |
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| \$0 | Total | \$5,616 |

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

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

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

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

| FISCAL YEAR 2015/2016 | | |
|------------------------|-----------------------------------|---------|
| | | 0 |
| CODE 668 | CLASSIFICATION: Annex - Misc. Exp | |
| | 2014/2015 Budget | \$0 |
| | Cumulative as of | \$0.00 |
| | 5/31/2015 | |
| ITEM | AMOUNT | |
| Miscellaneous Expenses | | \$1,000 |
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| \$1,000 | Total | \$1,000 |

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

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| FISCAL YEAR 2015/2016 | 0 | | |
| CODE 674 | CLASSIFICATION | Park Construction | Expense |
| | 2014/2015 Budget | \$0 | |
| | Cumulative as of | \$0.00 | |
| | 5/31/2015 | | |
| ITEM | | | |
| Misc. Expenses | | \$5,000 | |
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| | NOTE: Minor repairs of play | | |
| | equipment, tennis courts, etc | | |
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| \$5,000 | Total | \$5,000 | |

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| FISCAL YEAR 2015/2016 | | 0 |
| CODE 820 | CLASSIFICATION: | Canon Copier Contract |
| | 2014/2015 Budget | \$5,700 |
| | Cumulative as of | \$4,754.55 |
| | 5/31/2015 | |
| ITEM | | AMOUNT |
| IMAGERNR 330S NQJ45065 | Lease \$325 x 12 | \$3,900 |
| Overage Charges | \$150 x 12 average | \$1,800 |
| Outside Reproduction | | \$0 |
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| \$0 | TOTAL | \$5,700 |

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| FISCAL YEAR 2015/2016 | 0 | |
| CODE 850 | CLASSIFICATION: Insurance | |
| | 2014/2015 Budget | \$30,000 |
| | Cumulative as of | \$29,917.36 |
| | 5/31/2015 | |
| ITEM | | AMOUNT |
| Special District Risk Management/\$5,000,000 (District General Liability, Auto Liability Property, Floater, Employee Blanket Bond, Error & Omissions, Flood Protection, Personal liability Board Members) Kensington Park/Property Police Liability Included | | \$30,000 |
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| \$0 | TOTAL | \$30,000 |

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

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

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

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

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| FISCAL YEAR 2015/2016 | 0 | |
| CODE 898 | CLASSIFICATION: | Miscellaneous Expenses - Board |
| | 2014/2015 Budget | \$12,300 |
| | Cumulative as of | \$7,325.97 |
| | 5/31/2015 | |
| 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 |
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| \$3,000 | TOTAL | \$15,300 |

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| FISCAL YEAR 2015/2016 | 0 | | |
| CODE 961 | CLASSIFICATION: Police Bldg. Improvements | | |
| | 2014/2015 Budget | | \$0 |
| | Cumulative as of | | \$0.00 |
| | 5/31/2015 | | |
| ITEM | | AMOUNT | |
| Final Year of Renovation Fees was 08/09 | | | \$0 |
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| | \$0 | TOTAL | \$0 |

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|--|-----------------------------|-------------|
| | 0 | |
| CODE 962 | CLASSIFICATION: Patrol Cars | |
| Former 506 | | |
| | 2014/2015 Budget | \$30,000 |
| | Cumulative as of | \$29,308.28 |
| PATROL CAR PURCHASE/OUTFITTING | 5/31/2015 | |
| | | |
| | | |
| | | |
| Replacement of 2005 Ford Crown Victoria Patrol | | \$30,000 |
| Vehicle with 96,000 miles - end of life | | |
| | | |
| | | |
| | NOTE: Severe bumper damage | |
| | Interior damage/wear | |
| | Engine oil/seals need | |
| | replacement | |
| | Power steering pump needs | |
| | replacement | |
| | Turn signal light broken/ | |
| | needs replacement | |
| | | |
| | Vehicle will be sold and | |
| | proceeds will be added to | |
| | revenue when determined | |
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| \$0 | TOTAL | \$30,000 |

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| FISCAL YEAR 2015/2016 | 0 | |
| CODE 965 | CLASSIFICATION: Weapons / Radios | |
| | 2014/2015 Budget | \$0 |
| | Cumulative as of | |
| | 5/31/2015 | \$0 |
| ITEM | | AMOUNT |
| Weapons | | \$10,000 |
| | | |
| | | |
| | NOTE: Courently each officer | |
| | uses his/her own personal | |
| | weapon for on-duty | |
| | assignment | |
| | | |
| | If approved, new more | |
| | restricted policy would | |
| | be written regarding | |
| | weapons & officer usage | |
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| \$10,000 | TOTAL | \$10,000 |

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| FISCAL YEAR 2015/2016 | 0 | |
| CODE 967 | CLASSIFICATION: | Station Equipment |
| Former 504 | | |
| | 2014/2015 Budget | \$0 |
| | Cumulative as of | \$0.00 |
| | 5/31/2015 | |
| ITEM | | AMOUNT |
| New Phone System | | \$7,000.00 |
| | | |
| | | |
| NOTE: | Existing phone system | |
| | does not allow for transfer | |
| | of emergency calls, | |
| | not enough voicemails for | |
| | employees and can not be | |
| | updated since system is | |
| | about 25 years old | |
| | | |
| | Reduced preliminary budget | |
| | by \$10,000 by eliminating | |
| | recording of all incoming | |
| | calls option | |
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| \$7,000 | TOTAL | \$7,000 |

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| 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 |
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| \$0 | TOTAL | \$0 |

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| FISCAL YEAR 2015/2016 | 0 | |
| CODE 971 | CLASSIFICATION: Park Land | |
| | 2014/2015 Budget | \$0 |
| | Cumulative as of | \$0.00 |
| | 5/31/2015 | |
| ITEM | | AMOUNT |
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| \$0 | TOTAL | \$0 |

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|--|------------------|--------------------------|--|
| FISCAL YEAR 2015/2016 | 0 | | |
| CODE 972 | CLASSIFICATION: | Park Bldgs. Improvements | |
| | 2014/2015 Budget | \$0 | |
| | Cumulative as of | \$0.00 | |
| | 5/31/2015 | | |
| ITEM | | AMOUNT | |
| Structural Engineering | | \$25,000 | |
| Services for Seismic Analysis of Community Center | | | |
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| \$25,000 | TOTAL | \$25,000 | |

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

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