CODE	CLASSIFICATION	2012/2013 BUDGET	2012/2013 EXPENDITURES February 28, 2013	2012/2013 BALANCE	PERCENT SPENT	2013/2014 BUDGET	BUDGET DIFFERENCES
POLICE SALARIES AND BENEFITS							
502	Salary - Police	$890,107	$609,356	$280,751	68.46%	$936,033	$45,926
504	Compensation Cash-Out	$10,000	$3,963	$6,037	39.63%	$10,000	$0
506	Overtime	$40,000	$38,513	$1,487	96.28%	$40,000	$0
508	Salary/Non-Sworn	$52,000	$14,761	$37,239	28.39%	$52,000	$0
516	Uniform Allowance	$8,000	$5,331	$2,669	66.64%	$8,000	$0
518	Safety Equipment	$6,000	$250	$5,750	4.17%	$2,500	($3,500)
521A	Medical Insurance - Active	$150,452	$112,249	$38,203	74.61%	$177,603	$27,151
521R	Medical Insurance - Retired	$178,662	$106,736	$71,926	59.74%	$166,829	($11,833)
521T	Medical Insurance - Trust	($32,942)	$145,720	($178,662)	-442.35%	($21,109)	$11,833
522	Disab. & Life Insurance	$5,240	$3,337	$1,903	63.68%	$5,240	$0
523	Medicare 1.45% (District)	$14,502	$9,544	$4,958	65.81%	$15,167	$665
524	Social Security(6.2%) /Non-Sworn	$3,224	$1,112	$2,112	34.50%	$3,224	$0
527	P.E.R.S. - District	$305,356	$207,186	$98,170	67.85%	$344,354	$38,998
528	P.E.R.S. - Officers Portion	$80,830	$55,307	$25,523	68.42%	$84,963	$4,133
530	Workers Compensation	$56,687	$50,963	$5,724	89.90%	$46,000	($10,687)
540	Advanced Industrial Disability	$0	$0	$0	0.00%	$0	$0
	SUB-TOTAL	$1,768,118	$1,364,329	$403,789	77.16%	$1,870,804	$102,686
POLICE EXPENSES							
552	Expendable Police Supplies	$1,800	$1,041	$759	57.82%	$1,500	($300)
553	Range/Ammunition	$4,000	$3,115	$885	77.87%	$3,000	($1,000)
560	Crossing Guard	$9,866	$5,865	$4,001	59.44%	$10,061	$195
562	Vehicle Operation	$57,200	$36,025	$21,175	62.98%	$60,000	$2,800
564	Communications	$141,960	$84,725	$57,235	59.68%	$154,460	$12,500
566	Radio Maintenance	$21,750	$19,752	$1,998	90.81%	$21,750	($0)
568	Prisoner/Case Expenses/Bookings	$6,400	$6,633	($233)	103.64%	$5,400	($1,000)
570	Training	$13,000	$5,153	$7,847	39.64%	$10,000	($3,000)
572	Recruiting	$13,000	$2,082	$10,918	16.02%	$6,500	($6,500)
574	Reserve Officers	$8,100	$156	$7,944	1.93%	$4,050	($4,050)
576	Misc. Dues, Meals.Travel	$3,125	$2,245	$880	71.84%	$2,075	($1,050)
580	Utilities - Police	$8,000	$5,717	$2,283	71.46%	$8,600	$600
581	Bldg. Repair/Maint	$1,000	$465	$535	46.49%	$500	($500)
582	Office Supplies	$6,000	$3,774	$2,226	62.91%	$6,000	$0
588	Telephones	$16,620	$5,691	$10,929	34.24%	$8,544	($8,076)
590	Housekeeping	$4,000	$2,826	$1,174	70.66%	$4,000	$0
592	Publications	$3,000	$2,442	$558	81.39%	$2,200	($800)
594	Comm. Policing	$1,500	$2,078	($578)	138.52%	$2,000	$500
596	CAL-ID/WEST-NET	$13,130	$13,130	$0	100.00%	$13,386	$256
598	COPS Special Fund	$0	$0	$0	0.00%	$0	$0
599	Police Taxes Administration	$3,200	$2,431	$769	75.96%	$3,300	$100
	SUB-TOTAL	$336,651	$205,344	$131,307	61.00%	$327,326	($9,325)
RECREATION SALARIES AND BENEFITS							
601	Park and Rec. Admin.	$6,500	$4,148	$2,353	63.81%	$6,500	$0
602	Custodian	$21,000	$14,000	$7,000	66.67%	$21,000	$0
623	Social Security (7.65%) /District	$497	$317	$180	63.84%	$497	$0
	SUB-TOTAL	$27,997	$18,465	$9,532	65.95%	$27,997	$0
RECREATION EXPENSES							
640	**Community Center Expenses**						
642	Community Center Utilities	$4,696	$4,309	$387	91.76%	$5,376	$680
643	Janitorial Supplies	$750	$820	($70)	109.38%	$750	$0
646	Community Center Repairs	$2,000	$1,226	$774	61.30%	$2,000	$0
650	**Building E Expenses**						
656	Building E Repairs	$0	$0	$0	0.00%	$0	$0
660	**Annex Expenses**						
662	Annex - Utilities	$1,500	$0	$1,500	0.00%	$0	($1,500)
666	Annex Repairs	$0	$0	$0	0.00%	$0	$0
668	Annex - Misc. Exp	$0	$0	$0	0.00%	$0	$0
670	Gardening Supplies	$1,000	$0	$1,000	0.00%	$0	($1,000)
672	Park O&M	$81,908	$45,631	$36,277	55.71%	$88,432	$6,524
674	Park Construction Expense	$0	$0	$0	0.00%	$0	$0
678	Misc. Park/Rec Expense	$1,000	($1,852)	$2,852	-185.21%	$0	($1,000)
	SUB-TOTAL	$92,854	$50,135	$42,720	53.99%	$96,558	$3,704

CODE	CLASSIFICATION	2012/2013 BUDGET	2012/2013 EXPENDITURES February 28, 2013	2012/2013 BALANCE	PERCENT SPENT	2013/2014 BUDGET	BUDGET DIFFERENCES
DISTRICT EXPENSES							
810	Computer	$30,869	$20,224	$10,645	65.52%	$27,504	($3,365)
820	Canon Copier Contract	$6,700	$3,469	$3,231	51.78%	$5,700	($1,000)
830	Legal	$65,000	$86,840	($21,840)	133.60%	$70,000	$5,000
835	Consultant	$3,000	$2,500	$500	83.35%	$3,000	$0
840	Accounting	$30,075	$13,081	$16,994	43.50%	$48,750	$18,675
850	Insurance	$30,000	$24,387	$5,613	81.29%	$30,000	$0
860	Election	$6,000	$0	$6,000	0.00%	$0	($6,000)
865	Police Bldg Lease	$30,596	$30,596	$0	100.00%	$31,514	$918
870	County Expenditures	$19,900	$7,586	$12,314	38.12%	$19,900	$0
890	Waste/Recycle Expenses	$36,500	$64,613	($28,113)	177.02%	$54,000	$17,500
898	Miscellaneous Expenses	$10,400	$7,421	$2,979	71.35%	$10,300	($100)
	SUB-TOTAL	$269,040	$260,718	$8,322	96.91%	$300,668	$31,628
	Operating Expense TOTAL	$2,494,660	$1,898,989	$595,671	76.12%	$2,623,353	$128,693
CAPITAL OUTLAY							
961	Police Bldg. Improvements	$0	$0	$0	0.00%	$0	$0
962	Patrol Cars	$23,000	$0	$23,000	0.00%	$25,000	$2,000
963	Patrol Car Accessories	$10,000	$0	$10,000	0.00%	$10,000	$0
965	Weapons / Radios	$0	$0	$0	0.00%	$0	$0
967	Station Equipment	$0	$0	$0	0.00%	$0	$0
968	Office Furn. & Equip.	$0	$0	$0	0.00%	$0	$0
969	Computer Equipment	$8,000	$0	$8,000	0.00%	$16,250	$8,250
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	$2,166	($2,166)	0.00%	$0	$0
	Capital Outlay SUB-TOTAL	$41,000	$2,166	$38,834	5.28%	$51,250	$10,250
	BUDGET GRAND TOTAL	$2,535,660	$1,901,155	$634,505	74.98%	$2,674,603	$138,943

KPPCSD
Revenue Projection
2013/2014

	Estimated Actual 2012/2013	Projected 2013/2014
Ordinary Income/Expense		
Income		
400 · Police Activities Revenue		
401 · Levy Tax	$1,273,117.00	$1,273,000.00
HomeOwners' Tax	13,128.00	13,000.00
402 · Special Tax-Police	679,890.00	680,000.00
403 · Misc Tax-Police	0.00	0.00
404 · Measure G Supplemental Tax Rev	405,668.00	486,986.00
410 · Police Fees/Service Charges	1,600.00	1,500.00
414 · POST Reimbursement	2,000.00	2,000.00
415 · Grants-Police	100,000.00	0.00
416 · Interest-Police	2,959.00	3,000.00
418 · Misc Police Income	19,000.00	18,000.00
419 · Supplemental W/C Reimb (4850)	0.00	0.00
Total 400 · Police Activities Revenue	$2,497,362.00	$2,477,486.00
420 · Park/Rec Activities Revenue		
424 · Taxes-L&L	$32,660.00	$33,000.00
426 · Park Donations	0.00	0.00
427 · Community Center Revenue	25,073.00	25,000.00
435 · Grants-Park/Rec	0.00	0.00
436 · Interest-Park/Rec	149.00	200.00
438 · Misc Park/Rec Rev	750.00	500.00
Total 420 · Park/Rec Activities Revenue	$58,632.00	$58,700.00
440 · District Activities Revenue		
448 · Franchise Fees	$21,000.00	$21,000.00
456 · Interest-District	553.00	500.00
458 · Misc District Revenue	60.00	0.00
Total 440 · District Activities Revenue	$21,613.00	$21,500.00
Total Income	$2,577,607.00	$2,557,686.00

Revised 07/11/13

KPPCSD
Projected Revenue and Expense
2013/2014

Budgeted Revenues 2013/2014	
400 · Police Activities Revenue	
Total 400 · Police Activities Revenue	$2,477,486
Total 420 · Park/Rec Activities Revenue	58,700
440 · District Activities Revenue	
448 · Franchise Fees	21,000
456 · Interest-District	500
Total 440 · District Activities Revenue	21,500
Total Revenues	$2,557,686
Budgeted Expenditures 2013/2014	
500 · Police Sal & Ben	
Total 500 · Police Sal & Ben	$1,870,804
Total 550 · Other Police Expenses	327,326
Total 600 · Park/Rec Sal & Ben	27,997
Total 635 · Park/Recreation Expenses	96,558
Total 800 · District Expenses	300,668
Total 950 · Capital Outlay	51,250
Total Expenditures	$2,674,603
Excess of Revenue over Expense 2013/2014	-$116,917
Previously Allocated Funds	
Total Allocated Funds Used	0
Excess Funding over Expenses 2013/2014	-116,917
Cash Carryovers 2012/2013	$1,566,747
Estimated Fund Carryovers into 2013/2014	$1,449,829
Future Allowances:	
Allowance for Mandated Contingencies (10% of Total Expenditures)	$267,460
Allowance for Est'd Vacation/Comp Liab	80,000
Allowance for Notes Payable - District Portion of Bond	92,830
Allowance for Park Bldgs Replacement (Originally Stated)	300,000
Expenditure for Annex Renovation in Current Year	0
Total Allowances	$740,290
Available Funds Net of Future Allowances and Allocations	$709,539

KPPCSD

Estimated Available Cash

06/30/13

		02/28/13	Incoming Tx Advance	Incoming Grant/Reimb	Mar Exp	Apr Exp	May Exp	June Exp	Transfer between funds	06/30/13 Est	
ASSETS											
Current Assets											
Checking/Savings											
	100 · Petty Cash	100.00								100	
	110 · CCC Cash Accts										
	112 · General Fund	18,516.98	1,079,068.00		-228,400.00	-250,000.00	-250,000.00	-300,000.00	-40,326.00	28,859	
	113 · Capital Fund-Cash	26,788.27								26,788	
	114 · Land & Light-Park O&M	16,220.72	14,333.00						-30,554.00	0	
excluded	**116 · PB Admin-Cash**	117,415.50	80,746.00						-9,120.00	189,042	excluded
excluded	**117 · PB Resv-Cash**	18,030.05								18,030	excluded
	Total 110 · CCC Cash Accts	196,971.52								$55,647	
	134 · CCC LAIF Accounts										
	134a · General LAIF	1,178,809.17			43,892.00	30,000.00	25,000.00	52,881.00	80,000.00	1,410,582	
	134b · COPS LAIF	16,258.16		60,963.00	-10,277.00	-10,000.00	-10,000.00	-46,944.00		0	
	134c · Park LAIF	0.00								0	
	134d · Garbage/Bay View LAIF	74,551.95			-33,615.00	-20,000.00	-15,000.00	-5,937.00		0	
	134e · Capital LAIF	100,417.39								100,417	
	Total 134 · CCC LAIF Accounts	1,370,036.67								$1,511,000	
Total Checking/Savings		$1,567,108	$1,174,147	$60,963	-$228,400	-$250,000	-$250,000	-$300,000	$0	$1,566,747	KPPCSD
										1,773,818	including Bond $

FISCAL YEAR 2013/2014		
CODE 502	CLASSIFICATION:	Salary - Police
	2012/2013 Budget	$890,107
	Cumulative as of	$609,356.39
	2/28/2012	
ITEM		AMOUNT
Officers Base pay		$928,995
Holiday pay		$3,226
Longevity Pay	1 x 1600	$1,600
Incentive Pay		$2,212
NOTE: 10th officer annual salary previously paid out of COPS Grant		
	will be reabsorbed by General Fund if	
	COPS Grant funding is cancelled.	
$45,926	Total	**$936,033**

FISCAL YEAR 2013/2014		
CODE 504	CLASSIFICATION:	Compensation Time Cash-Out
	2012/2013 Budget	$10,000
	Cumulative as of 2/28/2012	$3,963.14
ITEM		AMOUNT
Compensation Time Cash-Out	Officers est - 02/28/13	
	averg $42 x 200 hrs	$10,000
	adjusted to probability	
$0	Total	**$10,000**

FISCAL YEAR 2013/2014		
CODE 506	CLASSIFICATION:	Overtime
	2012/2013 Budget	$40,000
	Cumulative as of	$38,512.64
	2/28/2012	
ITEM		AMOUNT
Overtime For:	Cover Training	$40,000
	Court Time	
	Sick/Vacation Coverage	
	Case Coverage	
$0	Total	**$40,000**

FISCAL YEAR 2013/2014		
CODE 508	CLASSIFICATION:	Salary/Non-Sworn
	2012/2013 Budget	$52,000
	Cumulative as of 2/28/2012	$14,760.75
ITEM		AMOUNT
$25.00 Per Hour	$25.00	
25 hr/wk - Admin Asst.	1300 hours	$32,500
15 hr/wk - Dinapoli	780 hours	$19,500
$0	TOTAL	**$52,000**

FISCAL YEAR 2013/2014	0	
CODE 516	CLASSIFICATION:	Uniform Allowance
	2012/2013 Budget	$8,000
	Cumulative as of 2/28/2012	$5,331.49
ITEM		AMOUNT
$800.00 x 10 officers		$8,000
Uniform Damage		$0
$0	TOTAL	**$8,000**

FISCAL YEAR 2013/2014	0		
CODE 518	CLASSIFICATION:	Safety Equipment	
	2012/2013 Budget	$6,000	
	Cumulative as of	$250.00	
	2/28/2012		
ITEM		AMOUNT	
Safety Equipment/Reimbursement	nt $250 x 10	$2,500	2013/2014
Carry Over Reimbursements -	2010/2011 thru 2012/2013	$0	
	MOU ended 06/13		
($3,500)	TOTAL	**$2,500**	

FISCAL YEAR 2013/2014	0		
CODE 521A	CLASSIFICATION:	Medical Insurance - Active	
		Vision, Dental	
	2012/2013 Budget	$150,452	
10 Officers			
	Cumulative as of	$112,249.40	
	2/28/2012		
ITEM		AMOUNT	
Active P.E.R.S. Medical	Officers 4 @ $1739 x 12	$83,472	
	Officers 1@ 1382 x 12	$16,584	
	Officers 1 @ $1569 x 12	$18,828	
	Officers 4 @ $669 x 12	$32,112	
	10% increase 01/14	$7,550	
Active P.E.R.S Admin. Cost	0.40% of $146,110	$634	
Active Vision Care	$18.35 x 10 employees x 12	$2,202	
	0% rate increase Oct 2013	$0	
Active Delta Dental	$64.41 x 5 employees x 12	$3,865	
	$124.48 x 1 employees x 12	$1,494	
	$202.72 x 4 employees x 12	$9,731	
	10% increase Oct 2013	$1,132	
Total Active	$177,603		$177,603
$27,151		**$177,603**	

FISCAL YEAR 2013/2014	0		
CODE 521R	CLASSIFICATION:	Medical Insurance - Retired	
		Vision, Dental	
	2012/2013 Budget	$178,662	
12 Retirees			
2 Retirees not on VSP	Cumulative as of	$106,735.76	
1 Retiree not on Delta Dental	2/28/2012		
ITEM	.	AMOUNT	
Retired P.E.R.S. Medical	Retirees 3 @ $1739 x 12	$62,604	
	Retirees 1 @ $1337 x 12	$16,044	
	Retirees 1 @ $1088 x 12	$13,056	
	Retiree 1 @ $668 x 12	$16,032	
	Retiree 2 @ $577 x 12	$13,848	
	Retiree 1 @ $523 x 12	$6,276	
	Retiree 3 @ $288 x 12	$10,368	
	10% increase 01/13	$6,911	
Retired P.E.R.S Admin. Cost	0.40% of $156,865	$581	
Retired Vision Care	$18.35 x 10 x 12	$2,202	
Retired Delta Dental	$64.41 x 1 employees x 12	$773	
	$124.48 x 8 employees x 12	$11,950	
	$202.72 x 2 employees x 12	$4,865	
	10% increase Oct 2013	$1,319	
Total Retired	$166,829		$166,829
($11,833)		**$166,829**	

FISCAL YEAR 2013/2014	0	
CODE 521T	CLASSIFICATION:	Medical Insurance - Trust
		Vision, Dental
	2012/2013 Budget	($32,942)
10 Officers		
13 Retirees	Cumulative as of	$145,720.00
	2/28/2012	
ITEM		AMOUNT
CALPERS OPEB Funding	13/14 ARC $188,619-$166,829	$21,790
Pending Updated Actuarial		
Report, keeping ARC the same	**$188,619**	**12/13 OPEB Cost**
NOTE: Per Actuarial Report by Total Compensation adopted by the Board		
	Per Actuarial Study 8/31/13	
Normal Cost	59,450	
Amortization of Initial UAAL	170,001	
Amort of Residual UAAL	(40,832)	
Current ARC	**$188,619**	
$54,732		**$21,790**

FISCAL YEAR 2013/2014	0		
CODE 522	CLASSIFICATION:	Disab. & Life Insurance	
	2012/2013 Budget	$5,240	
	Cumulative as of 2/28/2012	$3,337.00	
ITEM		AMOUNT	
LTD Insurance	$24.50x10 employees x 12	$2,940	
Life Insurance	$200x9 employees	$1,800	
	$500x1	$500	
$0	TOTAL	**$5,240**	

FISCAL YEAR 2013/2014	0	
CODE 523	CLASSIFICATION:	Medicare 1.45% (District)
	2012/2013 Budget	$14,502
10 Officers		
	Cumulative as of	$9,543.53
	2/28/2012	
ITEM		AMOUNT
$936,032 x 1.45%		$13,572
$10000 x 1.45%		$145
Overtime $40,000 x 1.45%		$580
$52000 x 1.45%		$754
$8000 x 1.45%		$116
Total Officers	$994,032	
Total Non-Sworn	$52,000	
$665	TOTAL	**$15,167**

FISCAL YEAR 2013/2014	0	
CODE 524	CLASSIFICATION:	Social Security(6.2%)
	2012/2013 Budget	$3,224
	Cumulative as of 2/28/2012	$1,112.17
ITEM		AMOUNT
Social Security/Medicare (District Matching Portion)	Non-swrn salaries x 6.2%	$3,224
$0	TOTAL	**$3,224**

FISCAL YEAR 2013/2014	0	
		P.E.R.S.
CODE 527	CLASSIFICATION:	P.E.R.S. - District
	2012/2013 Budget	$305,356
1 Chief	Cumulative as of	$207,186.13
	2/28/2012	
ITEM		AMOUNT
Salary:936,032 x 36.477%		$341,436
Uniform: $8000 x 36.477%		$2,918
PERS rate increased from 33.715% to 36.477% for FY 13/14		
PERS projected FY 14/15 rate is 38.300%		
$38,998	TOTAL	**$344,354**

FISCAL YEAR 2013/2014	0	
		P.E.R.S.
CODE 528	CLASSIFICATION:	P.E.R.S. - Officers Portion
	2012/2013 Budget	$80,830
1 Chief	Cumulative as of 2/28/2012	$55,306.96
ITEM		AMOUNT
Salary: 936,032 x 9%		$84,243
Uniform: $8000 x 9%		$720
$4,133	TOTAL	**$84,963**

FISCAL YEAR 2013/2014	0		
CODE 530	CLASSIFICATION:	Workers Compensation	
		(P.D./Secretary)	
10 Officers	2012/2013 Budget	$56,687	
	Cumulative as of	$50,963.24	
	2/28/2012		
ITEM			
SDRMA Estimated Annual Contribution based on			
	$1,015,000 Total Payroll	$46,000	
	(excluding 1/3 O/T)		
2012/13 Reconciled Billing			
on 08/13/2013 was	$61,724		
($10,687)	TOTAL	$46,000	

FISCAL YEAR 2013/2014	0	
CODE 540	CLASSIFICATION:	Advanced Industrial Disability
	2012/2013 Budget	$0
	Cumulative as of 2/28/2012	$0.00
ITEM		AMOUNT
Advanced Industrial Disability		$0
$0	TOTAL	$0

FISCAL YEAR 2013/2014	0		
CODE 552	CLASSIFICATION:	Expendable Police Supplies	
	2012/2013 Budget	$1,800	
	Cumulative as of	$1,040.68	
	2/28/2012		
ITEM		AMOUNT	
SUPPLIES FOR I.D. FUNCTION		$1,500	
INCLUDES: PENS, GLOVES,			
BAGS, FILM, BRUSHES, ETC.			
	Proposed to Finance Comm		
	$1,800		
Miscellaneous	200		
($300)	TOTAL	**$1,500**	

FISCAL YEAR 2013/2014	0		
CODE 553	CLASSIFICATION:	Range/Ammunition	
		Supplies	
	2012/2013 Budget	$4,000	
	Cumulative as of	$3,114.66	
	2/28/2012		
ITEM		AMOUNT	
RANGE/AMMUNITION SUPPLIES:		$3,000	
INCLUDES: AMMUNITION,			
TARGETS, WEAPONS, REPAIR,			
MAINTENANCE, CLEANING			
SUPPLIES			
	Proposed to Finance Comm		
	4,000		
($1,000)	TOTAL	**$3,000**	

FISCAL YEAR 2013/2014	0		
CODE 560	CLASSIFICATION:	Crossing Guard	
	2012/2013 Budget	$9,866	
	Cumulative as of 2/28/2012	$5,864.67	
ITEM		AMOUNT	
Crossing Guard - 2.0% INCREASE		$10,061	
$195	TOTAL	**$10,061**	

FISCAL YEAR 2013/2014	0	
CODE 562	CLASSIFICATION:	Vehicle Operation
	2012/2013 Budget	$57,200
	Cumulative as of	$36,024.63
	2/28/2012	
ITEM		AMOUNT
Gasoline - Patrol Cars	Est.7000 gallons @ $4.60	$30,000
Vehicle Maintenance:		$30,000
Includes all servicing		
and equipment		
	Proposed to Finance Comm	
	72,200	
$2,800	TOTAL	**$60,000**

FISCAL YEAR 2013/2014	0	
CODE 564	CLASSIFICATION:	Communications
		(Richmond Police)
	2012/2013 Budget	$141,960
	Cumulative as of	$84,725.28
	2/28/2012	
ITEM		AMOUNT
Communications-Dispatch Fees	City of Richmond-Outside Agencies	$125,400
New World Software		$13,040
Records Management	City of Richmond-Outside Agencies	$6,900
EBRCS	$40/mo 19 radios	$9,120
$12,500	TOTAL	**$154,460**

FISCAL YEAR 2013/2014	0	
CODE 566	CLASSIFICATION:	Radio Maintenance
	2012/2013 Budget	$21,750
	Cumulative as of	$19,752.02
	2/28/2012	
ITEM		AMOUNT
Cell phone connections to mobile units Toughbooks		$2,281
Motorola Radio Lease		$19,469
($0)	TOTAL	**$21,750**

FISCAL YEAR 2013/2014	0	
CODE 568	CLASSIFICATION:	Prisoner/Case Expenses/Bookings
	2012/2013 Budget	$6,400
	Cumulative as of 2/28/2012	$6,632.97
ITEM		AMOUNT
County Booking Fee	10 @ $0	$0
Crime Lab:		$4,000
Drug Testing		
Alcohol Testing		
Fingerprint Comparisons		
Childrens Interview Center		$500
Evidence Room Monitored Alarm		$900
($1,000)	TOTAL	**$5,400**
Currently State of CA reimburses Booking Fees		

FISCAL YEAR 2013/2014	0	
		Law Enforcement
CODE 570	CLASSIFICATION:	Training
	2012/2013 Budget	$13,000
	Cumulative as of	$5,153.10
	2/28/2012	
ITEM		AMOUNT
INCLUDES:		
ALL ASPECTS OF OFFICER		
TRAINING		$5,000
SCHOOL, TUITION, BOOKS, ETC	$500 PER OFFICER	$5,000
	Proposed to Finance Comm	
	13,000	
($3,000)	TOTAL	**$10,000**

FISCAL YEAR 2013/2014	0	
CODE 572	CLASSIFICATION:	Recruiting
	2012/2013 Budget	$13,000
	Cumulative as of	$2,082.00
	2/28/2012	
ITEM		AMOUNT
Medical	2 @ $750	$1,500
Psychological Assessment	2 @ $550	$1,100
Polygraph	5 @ $300	$1,500
Background Investigation	3 @ 800	$2,400
	Proposed to Finance Comm	
	13,000	
($6,500)	TOTAL	**$6,500**

FISCAL YEAR 2013/2014	0	
CODE 574	CLASSIFICATION:	Reserve Officers
	2012/2013 Budget	$8,100
	Cumulative as of	$156.00
	2/28/2012	
ITEM		AMOUNT
Reserve Officers:	Training	
	Uniforms	
	Insurance Coverage	
	Safety Equipment	
	Total	$3,750
Misc. Reserve Costs		$300
	Proposed to Finance Comm	
	8,100	
($4,050)	TOTAL	**$4,050**

FISCAL YEAR 2013/2014	0	
CODE 576	CLASSIFICATION:	Misc. Dues, Meals.Travel
	2012/2013 Budget	$3,125
	Cumulative as of	$2,245.00
	2/28/2012	
ITEM		AMOUNT
INCLUDES: Chief's meetings, CPOA dues,		
PORAC General Membership, etc.		
CCC Chief's Association		$650
CPOA/$100.00x10		$1,000
Cal Chiefs $300/$125	Chief Harman/Sgt. Hull	$425
Miscellaneous - Meeting Supplies		$0
	Proposed to Finance Comm	
	3,275	
		$0
($1,050)	TOTAL	**$2,075**

FISCAL YEAR 2013/2014	0	
CODE 580	CLASSIFICATION:	Utilities - Police
Former 514		
	2012/2013 Budget	$8,000
	Cumulative as of	$5,716.60
	2/28/2012	
ITEM		AMOUNT
Utilities	$717 average x 12	$8,600
$600	Total	**$8,600**

FISCAL YEAR 2013/2014	0	
CODE 581	CLASSIFICATION:	Bldg. Repair/Maint
	2012/2013 Budget	$1,000
	Cumulative as of	$464.90
	2/28/2012	
ITEM		AMOUNT
Miscellaneous Repairs		$500
	Proposed to Finance Comm	
	1,000	
($500)	Total	**$500**

FISCAL YEAR 2013/2014	0	
CODE 582	CLASSIFICATION:	Office Supplies
	2012/2013 Budget	$6,000
	Cumulative as of	$3,774.34
	2/28/2012	
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
	Proposed to Finance Comm	
	6,000	
$0	TOTAL	**$6,000**

FISCAL YEAR 2013/2014	0	
CODE 588	CLASSIFICATION:	Telephones
		(+Richmond Line)
	2012/2013 Budget	$16,620
	Cumulative as of	$5,690.56
	2/28/2012	
ITEM		AMOUNT
INCLUDES:		
(4) Cellular Phones	$230 x 12	$2,760
KPD/ECFD Shared Line	1 @ $45 avg. x 12	$540
AT&T 526-4141	$325 avg. x 12	$3,900
Avaya - Maintenance	$112 avg. x 12	$1,344
($8,076)	TOTAL	**$8,544**

Cellular Phones are $230/mo. For all four, not per phone.

FISCAL YEAR 2013/2014	0	
CODE 590	CLASSIFICATION:	Housekeeping
	2012/2013 Budget	$4,000
	Cumulative as of	$2,826.21
	2/28/2012	
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
	Proposed to Finance Comm	
	4,000	
$0	TOTAL	**$4,000**

FISCAL YEAR 2013/2014	0	
CODE 592	CLASSIFICATION:	Publications
	2012/2013 Budget	$3,000
	Cumulative as of	$2,441.63
	2/28/2012	
ITEM		AMOUNT
INCLUDES: Deering updates, Penal Codes,		$200
magazines, etc.		
Legal Source Book		
Department Policy - Lexipol		$2,000
	Proposed to Finance Comm	
	3,000	
($800)	TOTAL	**$2,200**

FISCAL YEAR 2013/2014	0	
CODE 594	CLASSIFICATION:	Comm. Policing
	2012/2013 Budget	$1,500
	Cumulative as of	$2,077.75
ITEM	2/28/2012	AMOUNT
National Night Out		$500
Crime Prevention		$500
Children's Interview Center	see G/L Acct #568	
Sand Bags		$0
Website		$1,000
$500	Total	**$2,000**

FISCAL YEAR 2013/2014	0	
CODE 596	CLASSIFICATION:	CAL-ID/WEST-NET
	2012/2013 Budget	$13,130
	Cumulative as of 2/28/2012	$13,130.00
ITEM		AMOUNT
CAL-ID expenses		$5,386
WEST-NET expenses		$8,000
$256	TOTAL	**$13,386**

FISCAL YEAR 2013/2014	0	
CODE 598	CLASSIFICATION:	COPS Special Fund
	2012/2013 Budget	$0
	Cumulative as of	$0.00
	2/28/2012	
ITEM		AMOUNT
$0	TOTAL	**$0**

FISCAL YEAR 2013/2014	0		
CODE 599	CLASSIFICATION:	Police Taxes Administration	
	2012/2013 Budget	$3,200	
	Cumulative as of	$2,430.73	
	2/28/2012		
ITEM		AMOUNT	
NBS Admin Fees		$1,650	
NBS Administration	Original Police Tax	$1,650	
$100	TOTAL	**$3,300**	

FISCAL YEAR 2013/2014	0		
CODE 601	CLASSIFICATION:	Park and Rec. Admin.	
	2012/2013 Budget	$6,500	
	Cumulative as of 2/28/2012	$4,147.50	
ITEM		AMOUNT	
P.& R. Admin. Salary	$25.00 x 260 hours	$6,500	
$0	TOTAL	**$6,500**	

FISCAL YEAR 2013/2014	0	
CODE 602	CLASSIFICATION:	Custodian
	2012/2013 Budget	$21,000
	Cumulative as of	$14,000.00
	2/28/2012	
ITEM		AMOUNT
600/Custodian	Community Center	$21,000
Park Restroom Custodian	see G/L Acct #672	
$0	TOTAL	**$21,000**

FISCAL YEAR 2013/2014	0	
CODE 623	CLASSIFICATION:	Social Security (7.65%) /District
	2012/2013 Budget	$497
	Cumulative as of 2/28/2012	$317.27
ITEM		AMOUNT
P&R Admin. $6500 x 7.65%		$497
$0	TOTAL	**$497**

FISCAL YEAR 2013/2014	0	
CODE 642	CLASSIFICATION:	Community Center Ut
	2012/2013 Budget	$4,696
	Cumulative as of	$4,308.83
	2/28/2012	
ITEM		AMOUNT
EBMUD Community Center	$120 x 12	$1,440
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
$680	Total	**$5,376**

ilities

FISCAL YEAR 2013/2014	0	
CODE 643	CLASSIFICATION:	Janitorial Supplies
	2012/2013 Budget	$750
	Cumulative as of	$820.32
	2/28/2012	
ITEM		AMOUNT
Community Center		
Janitorial Supplies, paper towels, light bulbs, etc.		$750
Annex		
Janitorial Supplies, paper towels, light bulbs, etc.		$0
$0	Total	**$750**

FISCAL YEAR 2013/2014	0	
CODE 646	CLASSIFICATION:	Community Center Repairs
	2012/2013 Budget	$2,000
	Cumulative as of 2/28/2012	$1,226.04
ITEM		AMOUNT
Misc Repairs		$2,000
Fire Extinguishers	Four Extinguishers	$0
	Proposed to Finance Comm	
	2,000	
$0	TOTAL	**$2,000**

FISCAL YEAR 2013/2014	0	
CODE 656	CLASSIFICATION:	Building E Repairs
	2012/2013 Budget	$0
	Cumulative as of	$0.00
	2/28/2012	
ITEM		AMOUNT
Miscellaneous		$0
$0	Total	**$0**

FISCAL YEAR 2013/2014	0	
CODE 662	CLASSIFICATION:	Annex - Utilities
	2012/2013 Budget	$1,500
	Cumulative as of	$0.00
	2/28/2012	
ITEM		AMOUNT
Utilities		$0
See G/L #642 for PG&E		
See G/L #672 for EBMUD - Water		
($1,500)	Total	**$0**

FISCAL YEAR 2013/2014	0	
CODE 666	CLASSIFICATION:	Annex Repairs
	2012/2013 Budget	$0
	Cumulative as of	$0.00
	2/28/2012	
ITEM		AMOUNT
$0	Total	**$0**

FISCAL YEAR 2013/2014	0	
CODE 668	CLASSIFICATION:	Annex - Misc. Exp
	2012/2013 Budget	$0
	Cumulative as of	$0.00
	2/28/2012	
ITEM		AMOUNT
Miscellaneous Expenses		$0
$0	Total	**$0**

FISCAL YEAR 2013/2014	0	
CODE 670	CLASSIFICATION:	Gardening Supplies
	2012/2013 Budget	$1,000
	Cumulative as of	$0.00
	2/28/2012	
ITEM		AMOUNT
Plantings		$0
	Proposed to Finance Comm	
	$1,000.00	
($1,000)	Total	**$0**

FISCAL YEAR 2013/2014	0	
CODE 672	CLASSIFICATION	Park O&M
	2012/2013 Budget	$81,908
	Cumulative as of	$45,631.43
	2/28/2012	
ITEM		
Operations/Maintenance Park Property		
Maintenance Contract	(O&M Funding)	$27,000
Park Maintence Repairs	(O&M Funding)	$10,000
Utilities	Water	$5,000
Drain Clearing		$1,000
Incidental Expenses		$2,000
	Shared Expense Total	$45,000
Old Park Allocated Exp	40% of Shared Expenses	$18,000
Old Park Tree Pruning		$2,000
	Old Park Total	$20,000
New Park Allocated Exp	60% of Shared Expenses	$27,000
Levy Fees	(County)	$4,400
Engineer's Annual Report/Admin Services		$9,024
Park Restroom Custodian		$7,008
	New Park Sub-Total	$47,432
New Park Tree Pruning/Removal		$3,000
	New Park Total	$50,432
Water Drainage Project		$18,000
$6,524	Total	**$88,432**
Water Drainage Project in last year's budget was $12,000		

FISCAL YEAR 2013/2014	0		
CODE 674	CLASSIFICATION	Park Construction Expense	
	2012/2013 Budget	$0	
	Cumulative as of 2/28/2012	$0.00	
ITEM			
Misc. Expenses		$0	
$0	Total	**$0**	

FISCAL YEAR 2013/2014	0	
CODE 678	CLASSIFICATION:	Misc. Park/Rec Expense
	2012/2013 Budget	$1,000
	Cumulative as of	($1,852.12)
	2/28/2012	
ITEM		AMOUNT
Miscellaneous Projects / Eagle Scout		$0
	Proposed to Finance Comm	
	1,000	
($1,000)	Total	**$0**

FISCAL YEAR 2013/2014	0	
CODE 810	CLASSIFICATION:	Computer
	2012/2013 Budget	$30,869
	Cumulative as of	$20,224.49
	2/28/2012	
ITEM		AMOUNT
Service Contract/Misc. Supp.		$16,284
ARIES	CCC Office of Revenue	$9,185
CLETS - Annual Fee		$400
ACCJIN Shared Costs	CCC Office of Revenue	$1,000
Critical Reach		$135
Miscellaneous Software Upgrades		$500
($3,365)	Total	**$27,504**

ACCJIN shared costs is down because no new equipment purchases

FISCAL YEAR 2013/2014	0	
CODE 820	CLASSIFICATION:	Canon Copier Contract
	2012/2013 Budget	$6,700
	Cumulative as of	$3,469.31
	2/28/2012	
ITEM		AMOUNT
IMAGERNR 330S NQJ45065	Lease $325 x 12	$3,900
Overage Charges	$150 x 12 average	$1,800
Outside Reproduction		$0
	Proposed to Finance Comm	
	6,700	
($1,000)	TOTAL	**$5,700**

FISCAL YEAR 2013/2014	0	
CODE 830	CLASSIFICATION:	Legal
		(Dist./Personnel)
	2012/2013 Budget	$65,000
	Cumulative as of	$86,839.74
	2/28/2012	
ITEM		AMOUNT
Legal Expenses		$70,000
	Proposed to Finance Comm	
	100,000	
$5,000	Total	**$70,000**

FISCAL YEAR 2013/2014	0	
CODE 835	CLASSIFICATION:	Consultant
	2012/2013 Budget	$3,000
	Cumulative as of 4/30/2012	$2,500.43
ITEM		AMOUNT
Actuarial Report		$3,000
$0	Total	**$3,000**

FISCAL YEAR 2013/2014	0	
CODE 840	CLASSIFICATION:	Accounting
	2012/2013 Budget	$30,075
	Cumulative as of	$13,081.25
	2/28/2012	
ITEM		AMOUNT
Deborah Russell Accountant	$65 X 350 HOURS	$22,750
2011/2012 Year End Audit		$13,000
2012/2013 Year End Audit		$13,000
$18,675	TOTAL	**$48,750**

FISCAL YEAR 2013/2014	0	
CODE 850	CLASSIFICATION:	Insurance
	2012/2013 Budget	$30,000
	Cumulative as of	$24,387.27
	2/28/2012	
ITEM		AMOUNT
Special District Risk Management/$5,000,000		
(District General Liability, Auto Liability		
Property, Floater, Employee Blanket Bond,		
Error & Omissions, Flood Protection, Personal		
liability Board Members)		
Kensington Park/Property		
Police Liability Included		$30,000
$0	TOTAL	**$30,000**

FISCAL YEAR 2013/2014	0	
CODE 860	CLASSIFICATION:	Election
	2012/2013 Budget	$6,000
	Cumulative as of	$0.00
	2/28/2012	
ITEM		AMOUNT
Directors (3), etc.		$0
($6,000)	TOTAL	**$0**

FISCAL YEAR 2013/2014	0	
CODE 865	CLASSIFICATION:	Police Bldg Lease
	2012/2013 Budget	$30,596
	Cumulative as of 2/28/2012	$30,596.00
ITEM		AMOUNT
Lease		$31,514
$918	Total	**$31,514**

FISCAL YEAR 2013/2014	0	
Code 870	CLASSIFICATION:	County Expenditures
	2012/2013 Budget	$19,900
	Cumulative as of	$7,585.81
	2/28/2012	
ITEM		AMOUNT
Property Tax Administration costs		
Senate Bill 2557 (Chapter 466 of 1990)		
$1,300,000 x 1.3%		$16,900
Miscellaneous		
Fees, Assessments, Interest,		
etc		$3,000
$0	Total	**$19,900**

FISCAL YEAR 2013/2014	0		
		Franchise Fees	
CODE 890	CLASSIFICATION:	Waste/Recycle Expenses	
	2012/2013 Budget	$36,500	
	Cumulative as of	$64,612.66	
	2/28/2012		
ITEM		AMOUNT	
Garbage Related Expenses	Public Education, etc.	$1,000	
Public Garbage Pick-Up	$250 x 12	$3,000	
Legal Fees		$50,000	
Rate Review Consultant			
	Proposed to Finance Comm		
	79,000		
	$25,000 in 12/13 Exp		
$17,500	TOTAL	**$54,000**	

FISCAL YEAR 2013/2014	0	
CODE 898	CLASSIFICATION:	Miscellaneous Expenses
	2012/2013 Budget	$10,400
	Cumulative as of 2/28/2012	$7,420.82
ITEM		AMOUNT
LAFCO		$1,200
Service Pins/Charms	250	$0
Seminars/Directors		$2,000
CSDA/CCSDA Membership		$4,600
Miscellaneous	250	$0
Annual Conference	2,000	$2,000
Governance Days		$500
	Proposed to Finance Comm	
	10,800	
($100)	TOTAL	$10,300

FISCAL YEAR 2013/2014	0		
CODE 961	CLASSIFICATION:	Police Bldg. Improvements	
	2012/2013 Budget	$0	
	Cumulative as of	$0.00	
	2/28/2012		
ITEM		AMOUNT	
Final Year of Renovation Fees was 08/09		$0	
$0	TOTAL	**$0**	

	0	
CODE 962	CLASSIFICATION:	Patrol Cars
Former 506		
	2012/2013 Budget	$23,000
	Cumulative as of	$0.00
PATROL CAR PURCHASE/OUTFITTING	2/28/2012	
Replacement of Ford Crown Victoria Patrol Vehicle		$25,000
$2,000	TOTAL	**$25,000**

FISCAL YEAR 2013/2014	0		
CODE 963	CLASSIFICATION:	Patrol Car Accessories	
	2012/2013 Budget	$10,000	
	Cumulative as of	$0.00	
	2/28/2012		
ITEM		AMOUNT	
Police Vehicle Emergency Equipment		$10,000	
$0	TOTAL	**$10,000**	

FISCAL YEAR 2013/2014	0	
CODE 965	CLASSIFICATION:	Weapons / Radios
	2012/2013 Budget	$0
	Cumulative as of	
	2/28/2012	$0
ITEM		AMOUNT
$0	TOTAL	**$0**

FISCAL YEAR 2013/2014	0	
CODE 967	CLASSIFICATION:	Station Equipment
Former 504		
	2012/2013 Budget	$0
	Cumulative as of	$0.00
	2/28/2012	
ITEM		AMOUNT
$0	TOTAL	**$0**

FISCAL YEAR 2013/2014	0		
CODE 968	CLASSIFICATION:	Office Furn. & Equip.	
Former 504			
	2012/2013 Budget	$0	
	Cumulative as of	$0.00	
	2/28/2012		
ITEM		AMOUNT	
$0	TOTAL	**$0**	

FISCAL YEAR 2013/2014	0	
CODE 969	CLASSIFICATION:	Computer Equipment
Former 800		
	2012/2013 Budget	$8,000
	Cumulative as of	$0.00
	2/28/2012	
ITEM		AMOUNT
Replacement Server		$8,000
11 Computers @ $750		$8,250
$8,250	TOTAL	**$16,250**

FISCAL YEAR 2013/2014	0	
CODE 971	CLASSIFICATION:	Park Land
	2012/2013 Budget	$0
	Cumulative as of	$0.00
	2/28/2012	
ITEM		AMOUNT
$0	TOTAL	**$0**

FISCAL YEAR 2013/2014	0		
CODE 972	CLASSIFICATION:	Park Bldgs. Improvements	
	2012/2013 Budget	$0	
	Cumulative as of	$0.00	
	2/28/2012		
ITEM		AMOUNT	
$0	TOTAL	**$0**	

FISCAL YEAR 2013/2014	0		
CODE 973	CLASSIFICATION	Park Construct. Fund	
	2012/2013 Budget	$0	
	Cumulative as of 2/28/2012	$0.00	
ITEM			
$0	Total	**$0**	

FISCAL YEAR 2013/2014	0		
CODE 974	CLASSIFICATION	Other Park Improvements	
	2012/2013 Budget	$0	
	Cumulative as of 2/28/2012	$0.00	
ITEM			
$0	Total	**$0**	

FISCAL YEAR 2013/2014	0	
CODE 978	CLASSIFICATION:	Park/Rec. Furniture & Equipment
Former 609		
	2012/2013 Budget	$0
	Cumulative as of 2/28/2012	$2,165.69
ITEM		AMOUNT
$0	TOTAL	**$0**