



Board of Directors
Kensington Police Protection and
Community Services District

Regular Meeting Agenda
Thursday, July 9, 2020
Via Teleconference

<https://www.kppcsd.org/2020-07-09-kppcsd-board-meeting>

The page at the URL above will have instructions on how to join the online meeting.

In response to the County and State "shelter in place" orders, the Governor issued an order expanding his prior waiver of normal Brown Act requirements. Executive Order N-29-20, issued March 17, 2020, authorizes all-electronic meetings without a physical location for agency officials or members of the public. The published agenda must advise the public of the means by which it may participate in the meeting and of a procedure by which disabled persons may submit requests for accommodation or modification. The order does not suspend notice requirements.

Executive Order N-29-20 is effective while state and/or local public health officials have imposed or recommended social distancing measure. The District must prioritize public health and containing the spread of the Covid-19 virus, which precludes holding physical public meetings. The District will comply with the usual Brown Act requirements to the extent compatible with the directives and recommendations of state and local health officials. We appreciate your understanding.

Regular Meeting (7:30 p.m.)

CALL TO ORDER

GENERAL PUBLIC COMMENT (Members of the public may address the Board for up to three minutes on items not listed on the agenda that are within the jurisdiction of the District.)

BOARD/STAFF COMMUNICATION

- General Manager's Report
- Board of Directors Communication

CONSENT CALENDAR

1. Consider Approval of Minutes for the Regular Board Meeting of June 25, 2020.
2. Consider Approval of an Agreement with First Serve Productions, Inc. for Resurfacing of the Kensington Park Tennis Courts in the Amount of \$15,200.

3. Consider Authorizing the Purchase of Equipment and Related Installation and Maintenance Services to Upgrade Police Vehicle Communication System in an Amount not to Exceed \$13,000, Allowing for Migration of Communication Services to Verizon.
4. Approval of an Agreement with All City Management Services, Inc. to Provide Crossing Guard Services in an Amount Not to Exceed \$17,098.00.

BOARD DISCUSSION AND DETERMINATION

5. Discuss and Consider Request by the Kensington Improvement Club for KPPCSD to Provide a \$2,000 Contribution to a Project to Construct a Kiosk at the Colusa Circle.
(Discussion/Action)
6. Discuss and Consider the Kensington Police Protection and Community Services District Proposed Fiscal Year 2020-21 Budget and Approve the Following Actions:
 - a. Adopt Resolution 2020-14 of the Board of Directors of the Kensington Police Protection and Community Services District Adopting the Budget for Fiscal Year 2020-21.
(Resolution)
 - b. Adopt Resolution 2020-10 of the Board of Directors of the Kensington Police Protection and Community Services District Adopting Affirming the Establishment of the Appropriations Limit for Fiscal Year 2020-21. (Resolution)
7. Discuss and Consider Adopting Resolution 2020-15 of the Board of Directors of the Kensington Police Protection and Community Services District Affirming the Establishment of the Annual Supplemental Special Tax for Police Protection. (Resolution)
8. Discuss and Consider Approval to Execute a Five-Year Lease/Purchase Agreement for the Procurement and Equipping of Five (5) Ford Hybrid Police Vehicles for an Annual Cost of \$65,340 and a Total Five-Year Cost of \$326,725. (Discussion/Action)
9. Discuss and Consider Approval of the Extra Service Request (ESR 001) from RossDrulisCusenbery for Undertaking Architectural Work to Determine Accessibility and Seismic Requirements for the Public Safety Building. (Discussion/Action)
10. Discuss and Consider Approving the Comprehensive Salary Schedule as required by a CalPERS. (Resolution)
11. Discuss the Process to Recruit and Retain a General Manager and Provide Direction to Staff.
(Discussion/Action)
12. Review the Independent Financial Audit for the Fiscal Year Ending June 30, 2019.
(Discussion)

ADJOURNMENT

The next regular meeting will be held on August 13, 2020.

Rules of Decorum at Meetings

- Please observe the three-minute per person limit (once per item) and twenty-minute total limit, per Board Policy 4120.4.1.
- Members of the public may address the Board on items not listed on the agenda but that are within the jurisdiction of the District during the General Public Comments section.
- Members of the Public may address the Board on items agendaized for discussion and/or action after any report has been presented by appropriate staff or director and the Board has raised its questions regarding that report.
- If there are several speakers, please be concise to give others the opportunity to speak.
- If any meeting is willfully interrupted so as to render the orderly conduct of the meeting infeasible, the Board President may order the person or group of persons causing the disruption removed. If removal of the person or group of persons causing the disruption of the meeting does not restore order, the Board President may order the meeting cleared of all members of the public except members of the media and proceed to address the remaining items on the agenda.

General Information

- All proceedings of the Open Session will be audio and video recorded if possible.
- The District has devices for hearing assistance. Please contact Interim General Manager Bill Lindsay for information about the equipment.
- Upon request, the Kensington Police Protection and Community Services District will provide written agenda materials in appropriate alternative formats or disability-related modification of disabilities to participate in public meeting. Please send 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 two days before the meeting. Requests should be sent to Kensington Police Protection & Community Services District, 217 Arlington Ave, Kensington, CA 94707.
- To be added to the Board Agenda Mailing List, complete and submit the form at <https://www.kppcsd.org/agenda-mailing-list> or by notifying the Clerk of the Board at llewis@kppcsd.org.

POSTED: Public Safety Building – Colusa Food – Arlington Kiosk and at www.kppcsd.org. Complete agenda packets are available at the Public Safety Building.

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

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

BOARD OF DIRECTORS MEETING

July 9, 2020

General Manager's Report

President Deppe and Members of the Board:

This is to follow up on comments made by participants at your most recent Board of Directors meeting regarding the timing of the approval of pension obligation bonds (POBs), and the motion that was made relative to Board approval.

Clerk of the Board Lynelle Lewis watched the tape of the Board meeting to make certain that the Board had properly extended the meeting, and that approval of the actions related to the POBs was made within the period of time during which the meeting had been extended. She also reviewed for clarity Boardmember Hacaj's motion to approve the actions related to the POBs.

Research from the meeting tape indicates that the Board first extended the meeting to 10:30 PM, but had not yet acted on the POB item by the time. The Board then extended the meeting to 11:00 PM, before which time the Board acted on the POB item. The Board then extended the meeting to 11:15 PM, before which time they had completed the Board agenda.

Regarding the motion, Director Hacaj moved that "the Board vote to adopt Resolution No. 2020-07." A review of the tape made clear that Director Hacaj's motion was to approve the substantive actions related to issuance of the POBs, not simply to move for a vote, and that Boardmembers seconding and then voting on the motion were quite clear on the intent of the motion.

Please feel free to contact me if you have any questions or need any additional information.

SUBMITTED BY:

Bill Lindsay
Interim General Manager

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS MEETING MINUTES

Thursday, June 25, 2020
Via Teleconference
Regular Meeting - 7:30 p.m.

CALL TO ORDER

President Deppe called to order the Regular Meeting of the Board of Directors at 7:32 p.m. Directors Cyrus Modavi, Rachelle Sherris-Watt, Eileen Nottoli, and Sylvia Hacaj were present at roll call.

Staff present included Interim General Manager Bill Lindsay, General Counsel Ann Danforth, Interim Police Chief Walt Schuld, Finance and Business Manager Katherine Korsak, and Clerk of the Board Lynelle M. Lewis.

GENERAL PUBLIC COMMENT

The following persons presented public comment: 1) Catherine de Neergaard commented that Director Modavi had been mistreated at the last meeting, the District should investigate the General Counsel Ann Danforth's billing, requested full view of all Zoom participants for more transparency, and expressed concerns about the District's finances and the pension obligation bond; 2) Karl Kruger commented that he had not been recognized at the last meeting and said that he would like to discuss the budget; 3) A. Stevens Delk commented on staff's use of District computers and asked whether Policy 3000 had been updated to address telecommuting; 4) Lynn Wolter commented that she had not been called on at the last meeting, asked about the number of participants on the teleconference, and asked how many employees had been provided District computers; and 5) Mark Altenberg provided an update on the work and activities being done on paths by Kensington Pathkeepers and asked about ownership of paths.

Finance and Business Manager Katherine Korsak replied that she and the Clerk of the Board had District laptops but they use their personal office equipment (i.e. paper, ink, internet service, etc.) to complete their work.

BOARD/STAFF COMMUNICATION

General Manager's Report. General Manager Lindsay reported on the continuing work on the PSB renovation. He reported on conversations with the Kensington Fire Protection District's (KFPD) General Manager Mary Morris-Mayorga about next steps to continue the joint work on the additional architectural work. The scope of this extra service request being prepared by the architect is to understand if there is going to be an elevator required as part of the retrofit. He said the KFPD has offered to split the costs with KPPCSD for the extra services. He also reported that they began a conversation on what work we could do together on shared facilities during construction.

Director Modavi asked for clarification about shared facilities and when there will be discussion about the options for moving administrative staff and the police. Mr. Lindsay said staff has been researching alternative locations, but he wanted to have more definition of where we are going on

the PSB. He also said there is lead time for both agencies to move out since it will take time for KFPD to prepare construction drawings, get permits and go out to bid. Director Modavi commented that the Gore lot needs to be pruned so that KPPCSD does not get cited for abatement. Mr. Lindsay said staff would research this and if it is a fire hazard, we will get on this right away. Director Modavi also asked about the posting for the General Manager recruitment and what role the Board will play in determining parameters. Mr. Lindsay said this is a work in progress and it will be brought to a future Board meeting for discussion.

The following persons provided public comment: 1) David Bergen asked about the schedule for opening the Community Center; and 2) C. T. de Neergaard asked for a monthly profit and loss statement on the website.

Interim General Manager Lindsay remarked that the final work at the Community Center is being completed. At this time, we cannot hold large gatherings such as a grand opening due to the current public health orders. In response to comments on posting a monthly profit and loss statement on the website, Mr. Lindsay said staff would look at having a monthly close. Ms. Korsak noted that financial documents are on posted on the Finance Committee section of the website.

Board of Directors Communication. Director Sherris-Watt commented that we plan to allow rentals at the Community Center but that is up to Contra Costa County to establish cleanliness and usage rules. We will present updated information as soon as the County provides it.

Director Hacaj raised concerns brought by Kensington residents about unequal treatment of minority groups as they move through town. She said the Police Chief should look at reports of suspicious behavior, particularly those based on a person's skin color. She requested that the Kensington Police Department have a policy for managing its response to calls about suspicious behavior and have public discussions how it is dealt with. Interim Police Chief Schuld responded that he was not aware of these types of racially targeted incidences while he has been Chief. He said the Police Department has a policy for contacts and temporary detentions, a bias based policing departmental order, and officers have a body worn camera to record their actions. Police Chief Schuld encouraged people to contact him directly so he can investigate and take appropriate action if they believe something is not right or if they believe a person has been stopped for the color of their skin. Director Hacaj asked if there is a regular review of footage and Police Chief Schuld said there are random audits of the videos.

The following person presented public comment: 1) Meryl Natchez Rafferty commented that Kensington is transforming its Police Department and we should look to the future and not the past.

CONSENT CALENDAR

Interim General Manager Lindsay introduced the Consent Calendar. Director Sherris-Watt asked if the annual increase in the amendment with the City of Albany (Item 4) would be consumer price index or 5% whichever is lower. General Counsel Danforth said the escalation clause is the same.

- The following persons presented public comment: 1) Karl Kruger questioned the motion to extend the meeting on page 4 of the Minutes and said the Kosmont proposal is not legal because the meeting wasn't extended before the vote; 2) Lynn Wolter commented the District owns a path between Highland and Canyon and asked when the process will begin for a permanent Police Chief; 3) A. Stevens Delk commented that the terms of elected directors' begin on the first Friday of December.

Items 1, 2, 3, 4 and 5 were removed from the Consent Calendar for comment.

1. Consider Approval of Minutes for the Regular Board Meeting of June 11, 2020.

President Deppe noted that the Minutes should reflect that the first meeting extension was until 10:30 p.m. (not beyond 9:30 p.m.). Director Nottoli pointed out that she commented that the pension obligation bond would be problematic if the return of CalPERS would be lower than the bond interest rate. Also Dan Massiello from Kosmont admitted that it would be problematic if that occurred especially in the first year. She requested that the Minutes reflect her concern. Director Sherris-Watt commented that we should check on the meeting extension times, but noted that she was sure the meeting was properly extended before voting on the pension obligation bond. Director Nottoli asked staff to listen to the video and make sure times were right. Director Modavi commented that the motions are not verbatim. He asked if the motion on the pension obligation bond should read "move that we vote on" or "move to adopt". Director Hacaj pointed out that Director Nottoli's vote on the pension obligation bond (page 5) is listed as both an "AYES" and an "ABSTAINED". It should read ABSTAINED only.

- It was moved by Director Sherris-Watt, seconded by Director Hacaj, to approve the Regular Meeting Minutes of June 11, 2020 with the corrections identified by Directors Nottoli, Modavi, and Hacaj, and asked staff to look into the timing of the motion to extend the meeting and clarify the motion language on Resolution No. 2020-08. The motion carried (3-1-1) by the following roll call vote: AYES (Directors Hacaj, Sherris-Watt, and Deppe); NOES (Director Modavi); and ABSTAINED (Nottoli).

2. Consider Resolution No. 2020-11 Confirming the Appointment of Interim General Manager William Lindsay as Required by CalPERS.

Director Modavi pulled Items 2 and 3 to request clarification on why these items did not come to the Board earlier. Finance and Business Manager Korsak explained that it was an oversight and adoption of these two resolutions would ensure that the District aligns with CalPERS annuitant rules and regulations.

- It was moved by Director Hacaj, seconded by Director Sherris-Watt, that the Board adopt Resolution 2020-11 a resolution of the Board of Directors of the Kensington Police Protection and Community Services District approving the appointment of Interim General Manager William A. Lindsay, carried (5-0) by the following roll call vote: AYES (Directors Modavi, Hacaj, Sherris-Watt, Nottoli, and Deppe); and NOES (None).

Resolution No. 2020-11 – A Resolution Of The Board Of Directors Of The Kensington Poice Protection And Community Services District Approving Appointment Of Interim General Manager Williams A. Lindsay.

3. Consider Resolution No. 2020-12 Confirming the Appointment of Interim Chief of Police Walter Schuld as Required by CalPERS.

- It was moved by Director Hacaj, seconded by Director Modavi, that the Board adopt Resolution 2020-12 a resolution of the Board of Directors of the Kensington Police Protection and Community Services District approving appointment of Interim Police Chief Walter Schuld as required by CalPERS, carried (5-0) by the following roll call vote: AYES (Directors Modavi, Hacaj, Sherris-Watt, Nottoli, and Deppe); and NOES (None).

Resolution No. 2020-12 – A Resolution Of The Board Of Directors Of The Kensington Poice Protection And Community Services District Approving Appointment Of Interim Police Chief Walter Schuld.

4. Consider Approval of an Amendment to the Contract with the City of Albany Police Department to Provide Dispatch Services to the Kensington Police Department, Extending the Term for Three Years in an Amount Not to Exceed \$105,000 in Year One, with Annual CPI Increases in Years Two and Three.

Director Hacaj asked if Police Chief Schuld had reviewed the prioritized response for the Albany Lexipol policy. Interim Police Chief Schuld said he was comfortable with this. Director Hacaj also asked about quarterly meetings on the dispatch contract, and Chief Schuld said he had not met but has had regular conversations with the Albany Chief.

- It was moved by Director Sherris-Watt, seconded by Director Hacaj, that we approve the amendment to the contract with the City of Albany Police Department to provide dispatch services to the Kensington Police Department extending the term for three years in an amount not to exceed \$105,000 in year one, with annual CPI increases in year two or year three or with the percentage increase rate of 5% whichever is lesser, carried (5-0) by the following roll call vote: AYES (Directors Modavi, Hacaj, Sherris-Watt, Nottoli, and Deppe); and NOES (None).

5. Consider Resolution No. 2020-13 Updating Signature Authority for the Account at Mechanics Bank.

President Deppe asked why the District has an asset forfeiture account, and Police Chief Schuld explained that it is a property and evidence account. President Deppe asked whether an audit had been done, and Finance and Business Manager Korsak said staff will conduct an audit before the account is closed. The funds will be transferred to Contra Costa County and they will open an account. Director Modavi asked about the process and why a board member needed to be on the account. General Manager Lindsay explained that it was for financial control and convenience.

- It was moved by President Deppe, seconded by Director Sherris-Watt, that we adopt Resolution 2020-13 a resolution of the Board of Directors of the Kensington Police Protection and Community Services District approving removal of Kevin Hart and Andrea Di Napoli as named individuals on The Mechanics Bank property account and adding Board President Chris Deppe, Interim General Manager Williams A. Lindsay, Chief Walter Schuld and Finance and Business Manager Katherine Korsak to the account with the addition that we do a full audit of the account before closing it, carried (5-0) by the following roll call vote: AYES (Directors Modavi, Hacaj, Sherris-Watt, Nottoli, and Deppe); and NOES (None).

Resolution No. 2020-13 – A Resolution of the Board of Directors of the Kensington Police Protection and Community Services District Approving Removal Of Kevin Hart And Andrea Di Napoli As Named Individuals On The Mechanics Bank Property Account And Adding Board President Chris Deppe, Interim General Manager William A. Lindsay, Chief Walter Schuld And Finance And Business Manager Katherine Korsak To The Account.

BOARD DISCUSSION AND DETERMINATION

6. Review the Kensington Police Protection and Community Services District Proposed Fiscal Year 2020-21 Budget and Provide Direction to Staff.

Finance and Business Manager Korsak highlighted the proposed FY 2020-21 budget. The budget is balanced with revenues of \$3,528,577 supporting operating and capital expenditures of \$3,464,644 in three services areas: Police, Parks & Recreation, and Administration. Revenues are projected to increase by 2.9% in the coming year while expenditures are proposed to increase by 1.4% in FY 2020-21, generating an operating surplus of \$63,913. She pointed out that the Chart of Accounts has been expanded for more transparency. The income is allocated across all three departments more evenly to promote departments to adhere to their budgets and stay positive. In the past, only the Police Department functioned in the green and the other departments started the fiscal year in the red. The Police Department will receive 63% of the General Levy Tax, account 401, plus all the designated police income accounts 402-418. The Parks and Recreation Department will receive 6% of the General Levy Tax, account 401, and income accounts 424 and 427. The District Administration Department will receive 31% of the General Levy Tax, account 401, plus account 456.

Director Hacaj noted that there may be savings on crossing guard expenses since school was out early and this year's start date has not been determined. Director Hacaj expressed concerns about cost savings (i.e. outsourcing major crimes and internal affairs) and Chief Schuld said outsourcing would be rarely used but would provide additional resources if needed. Director Hacaj asked about the use of Community Service Officers (CSOs), and Chief Schuld said CSOs would not be in Kensington and cannot perform the same duties as a sworn police officer. Director Hacaj asked about other potential operational efficiencies or cost savings. Ms. Korsak said there may be more income through grants. Director Nottoli asked if staff had evaluated increased electricity cost versus gas costs for the new vehicles. Ms. Korsak said the new vehicles

would be hybrids not straight electric. Director Modavi asked about the reduction in account 595 and Ms. Korsak pointed out that it was due to completion of the memorandum of understanding.

- It was moved, seconded, and carried (5-0) to extend the meeting until 11:00 p.m.

Director Modavi asked if the Landscape and Lighting Assessment District tax had been analyzed to fully cover the park's costs. Interim General Manager Lindsay said this is a Board policy decision which can be reviewed as part of next year's budget. There were questions about the funds for the Annex renovation, the proposed 10 hour a week Accounting Specialist position, and reserves. Director Sherris-Watt said she would provide Ms. Korsak with a copy of the reserve policy. Regarding solid waste, Director Nottoli pointed out that funds should be set aside for negotiating the solid waste contract which is up in 2023.

- The following persons provided public comment: 1) Karl Kruger said the budget document is different than the materials received by the Finance Committee, the budget needs a vision statement from the General Manager, accounts 401 should be adjusted, and legal fees are budgeted too low; 2) A. Stevens Delk thanked staff for splitting up the revenue tax among all departments; 3) Linda Lipscomb thanked Chief Schuld for work his with the police, agreed that it would not be appropriate to use CSOs in Kensington, that a couple African American residents commented on being grateful for the Kensington force for their diversity and its handling and sensitivity to African American and minority residents, budget reserves should delineated, and there should be budgetary projections for housing the police and making the Annex fit for administrative personnel; 4) Paul Dorroh commented that there is a potential problem with the vote to authorize the pension obligation bond, that the District should get a legal opinion, and it potentially consider a do over; 5) Dave Spath asked about employment of reserve officers and the numbers for the total projected unassigned cash balance; and

- It was moved, seconded, and carried (5-0) to extend the meeting to 11:15 p.m.

6) Jim Watt commented that the unrestricted reserve account is incorrect, more money should be put aside for reserves, and the Board needs to take action to extend the approval of this budget since according to Policy 3030.4 it should have been presented in May and approved in June.

President Deppe commented the Board discussed the budget at the June 11, 2020 board meeting. General Counsel Danforth commented that it was the Board's intention to get the budget approved in June. Interim General Manager Lindsay pointed out that staff intends to get Board direction which would be incorporated in the final budget presented at the next meeting.

7. Discuss and Consider Adopting a Resolution 2020-10 of the Board of Directors of the Kensington Police Protection and Community Services District Affirming the Establishment of the Appropriations Limit for Fiscal Year 2020-21.

This matter was continued to the next meeting of the Board scheduled for July 9, 2020.

ADJOURNMENT

President Deppe adjourned the meeting at 11:07 p.m.

SUBMITTED BY:

Lynelle M. Lewis, District Clerk of the Board

APPROVED: July 9, 2020

Bill Lindsay, Interim General Manager

Chris Deppe, President of the Board

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

BOARD OF DIRECTORS MEETING

July 9, 2020

ITEM 2

APPROVAL OF AN AGREEMENT WITH FIRST SERVE PRODUCTIONS, INC. FOR RESURFACING OF THE KENSINGTON PARK TENNIS COURTS IN THE AMOUNT OF \$15,200

SUMMARY OF RECOMMENDATION

Consider approval of an agreement with First Serve Productions, Inc. for resurfacing of the Kensington Park Tennis Courts in the amount of \$15,200.

BACKGROUND

The Kensington Park Tennis Courts are in need of resurfacing. To initiate the process to complete this work, KPPCSD staff solicited proposals from qualified firms, and the lowest bid was received from First Serve Productions, Inc. Staff also checked references to verify the quality of work by this company and they were good.

RECOMMENDATION

Approve an agreement with First Serve Productions, Inc. for resurfacing of the Kensington Park Tennis Courts in the amount of \$15,200.

FISCAL IMPACT

The cost of this contract is included in the proposed FY 2020-21 parks operating budget.

ATTACHMENTS

Proposal from First Serve Productions, Inc.

SUBMITTED BY:

Bill Lindsay
Interim General Manager

First Serve Productions Inc.

CSLB/Contractors License 773811

451 Starmont Court

Danville, CA 94526

925.202.5228

fax 925.684-4866

www.firstservepro.com

Proposal submitted to: Andrea Napoli

Date: 04/23/2020

Job Name: Kensington Park Tennis Courts

Address: 59 Arlington Ave

Kensington, CA

Phone: 650.438.4643

Email: adinapoli@kensingtoncalifornia.org

For the Purpose of ...

Repairing and Resurfacing of 2 Tennis Courts

1. Clean and Prep surface for repair work. Clean out all cracks.
2. Seal all cracks with court patch binder.
3. Sand down repaired areas.
4. Apply 2 coats of acrylic resurfacer to the tennis courts.
5. Apply 3 coats of full acrylic color to the tennis courts.
6. Layout and Stripe with approved white line paint to USTA Standards.
7. OPTION: Furnish and Install 650-700 LF of Bamilex Crack Repair Tape System.
8. OPTION: Apply 6 layers of cushion to the tennis courts before surfacing.

Note: All materials are as specified all work to be completed in a workmanlike manor according to practices. Any alterations or deviations from above will be in written change order. All agreements are contingent upon strikes, accidents or delays out of our control i.e. Weather. Cracks will reappear.

We hereby propose to furnish labor and materials –complete in accordance with the above specifications, for the sum of:

Labor and Materials for #1-6 = Fifteen Thousand Two Hundred Dollars \$15,200

Labor and Materials for #7 = \$5,850-\$6,300

Labor and Materials for #8 = Nine Thousand Five Hundred Dollars \$19,500

Balance due upon completion

Acceptance of Proposal

The above prices and specifications are satisfactory and we hereby accept you are authorized to do the work as specified.

Date _____

Signature _____

BOARD OF DIRECTORS MEETING

July 9, 2020

ITEM 3

AUTHORIZE PURCHASE OF EQUIPMENT AND RELATED INSTALLATION AND MAINTENANCE SERVICES TO UPGRADE POLICE VEHICLE COMMUNICATION SYSTEM IN AN AMOUNT NOT TO EXCEED \$15,000.

SUMMARY OF RECOMMENDATION

Approve the purchase of the following equipment and related installation and maintenance services from Presidio to improve connectivity and eliminate “dead spots” associated with the Police vehicle communication system:

- Cisco Router with a three-year assistance plan: \$3,766.23 (one-time only);
- Installation and testing: \$6,600.00
- Ad hoc service hours (10) for maintenance/management: \$2,200.00
- Monthly access fee per month for five computers: \$189.95 (\$37.99 each)

The total cost of this upgrade is \$12,566.23 plus \$2,279.40 per year access fee for five computers. The access fee is the Verizon card replacing the Sprint access card. There is sufficient money in the current budget to cover this expense.

The equipment proposed for purchase and installation will allow a migration of communication services from Sprint to Verizon.

BACKGROUND

Patrol vehicles for the Kensington Police Department (KPD) are currently outfitted with GETAC computers. These computers allow officers to communicate with dispatch, self-dispatch to non-emergency self-initiated service calls, check pending services calls, and, when CLETS is back online, to run license plates and criminal warrant checks. The mobile computers are connected to the Sprint Cellular Network, which provides these mobile computers with the ability to send and receive information over a secure virtual private network (VPN).

Unfortunately, there are “dead spots” in the communication network throughout the community where the computers are unable to maintain connectivity. This is due to inadequacies with the Sprint Air Cards and their network; the dead spots are not due to the equipment. When officers drive through a dead spot, they lose communication, and when they come out of the dead spot, they need to go through the process of logging back on to the computer.

KPD Detective Nath and an IT Specialist tested the connectivity of a GETAC computer using Verizon Cellular Service and received reception to all of the current active spots in Kensington and to over 75% of the dead spots. This test was conducted without the device connected to a vehicle or an external antenna. Once docked in a patrol vehicle and connected to an external antenna, reception will be far superior to the results revealed by this test.

Attempts to obtain bids from other companies in addition to Presidio were declined. Either these other companies did not want to bid on a public agency contract, or it was too small a project on which to bid. Presidio is a well-known company and has contracts with Contra Costa County Sheriff's Department, City and County of San Francisco, County of Sonoma, City of Chino, County of Yuba, and Los Angeles County, among others.

ANALYSIS

Switching to the Verizon cellular network with the associated purchase of the proposed equipment is the cheapest solution that the Police Department has found to fix this mobile computer communication problem. Staying with Sprint and fixing the problem using other methods can be costly, at upwards of \$5,000 per vehicle. Doing nothing will continue the current unacceptable situation in which patrolling officers lose connectivity and communication with the dispatch center, necessitating their having to go through the entire log-in process. Officers may even subconsciously avoid dead spots to prevent losing communication and needing to redo the log in process, which would be an unacceptable diminution of service for those residents living in dead spot areas.

RECOMMENDATION

Approve the purchase of the following equipment and related installation and maintenance services from Presidio to improve connectivity and eliminate "dead spots" associated with the Police vehicle communication system:

- Cisco Router with a three-year assistance plan: \$3,766.23 (One-time only);
- Installation and testing: \$6,600.00
- Ad hoc service hours (10) for maintenance/management: \$2,200.00
- Monthly access fee per month for five computers: \$189.95 (\$37.99 each)

FISCAL IMPACT

The total cost of this upgrade is \$12,566.23 plus \$2,279.40 per year access fee for five computers. There is sufficient money in the current budget to cover this expense.

ATTACHMENTS

1. Purchase agreement and build of router;
2. Installation and testing of device/network agreement;
3. Service agreement.
4. Monthly Access Fee estimate.
5. Presidio overview.

SUBMITTED BY:

Walt Schuld
Interim Chief of Police

TO: Kensington Police Department
 Detective Amit Nath
 217 Arlington Avenue
 Kensington, CA 94707

 anath@kppcsd.org
 (p) (510) 526-4141

FROM: Presidio Networked Solutions Group, LLC
 Megan Watkins
 5000 Hopyard Rd
 Suite 188
 Pleasanton, CA 94588

 mwatkins@presidio.com
 (p) 480.719.2869
 (f) 916.979.6991

BILL TO: Kensington Police Department
 Detective Amit Nath
 217 Arlington Avenue
 Kensington, CA 94707

 anath@kppcsd.org
 (p) (510) 526-4141

SHIP TO: Kensington Police Department
 Detective Amit Nath
 217 Arlington Avenue
 Kensington, CA 94707

 anath@kppcsd.org
 (p) (510) 526-4141

Customer#: KENSI004
Account Manager: Dan Ornelas
Inside Sales Rep: Megan Watkins
Title: Cisco Router- 3YR

#	Part #	Description	Unit Price	Qty	Ext Price
C1101-4PLTEP					
1	C1101-4PLTEP	ISR 1101 4P GE Ethernet and LTE Secure Router with Pluggable	\$939.56	1	\$939.56
2	SL-1100-4P-IPB	IP Base License for Cisco ISR 1100 4P Series	\$0.00	1	\$0.00
3	PWR-30W-I-AC	1109 M2M Power Supply iTemp 30 Watt AC	\$0.00	1	\$0.00
4	SL-1100-4P-SEC	Security License for Cisco ISR 1100 4P Series	\$442.00	1	\$442.00
5	LTE-ADPT-SM-TF	LTE SMA to TNC Adapter	\$20.40	1	\$20.40
6	LTE-AE-MAG-SMA	Single Unit Magnetic Antenna Extension Base	\$51.00	1	\$51.00
7	CAB-AC	AC Power Cord (North America), C13, NEMA 5-15P, 2.1m	\$0.00	1	\$0.00
8	CAB-CON-USBRJ45	Console Adapter - USB to RJ45	\$23.80	1	\$23.80
9	CAB-ETH-S-RJ45	Yellow Cable for Ethernet, Straight-through, RJ-45, 6 feet	\$13.60	1	\$13.60
10	SISR1100UK9-169	Cisco ISR 1100 Series IOS XE Universal	\$0.00	1	\$0.00
11	FL-VPERF-4P-100	IPSEC PLUS 100 Mbps License for Cisco ISR 1100 4P Series	\$680.00	1	\$680.00
12	P-LTEA-EA	CAT6 LTE Advanced Pluggable for Europe and North America	\$612.00	1	\$612.00
13	FW-7455-LTE-VZ	FW Switching Load for 7455 Verizon	\$0.00	1	\$0.00
14	LTE-ANTM-SMA-D	LTE SMA dipole antenna 698-960,1448-1511,1710-2690	\$0.00	2	\$0.00
15	CON-SSSNT-C11014PL	SOLN SUPP 8X5XNBD ISR 1101 4P GE Ethernet and LTE Secure R	\$309.54	1 for 36 mo(s)	\$309.54
Total:					\$3,091.90
P-LTE-VZ=					
16	P-LTE-VZ=	CAT4 LTE Pluggable Verizon	\$496.40	1	\$496.40
17	LTE-ANTM-SMA-D	LTE SMA dipole antenna 698-960,1448-1511,1710-2690	\$0.00	2	\$0.00

QUOTE:

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DATE:

05/01/2020

PAGE:

2 of 4

Total:	\$496.40
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*** Any Tax & Freight Charges will be added/amended at time of billing, as applicable. Sales tax and shipping are estimated and subject to change.	Sub Total:	\$3,588.30
	Estimated Tax:	\$177.93
	Grand Total:	\$3,766.23

Quote valid for 30 days. Payment of invoices are due within 30 days from date of invoice unless other terms are issued. Late payments are subject to interest charges of the lesser of 1½% per month or the maximum amount allowed by law. All prices subject to change without notice. Supply subject to availability. This Quote is subject to Presidio's Standard Terms and Conditions below. Any changes to the following Terms and Conditions must be accepted in writing by Presidio, otherwise, CLIENT agrees to be bound by the following Terms and Conditions and pricing contained herein:

Pricing

- Quoted prices exclude applicable taxes. Invoicing will include applicable taxes unless a valid tax exempt certificate is provided.
- The price included herein reflects a 3% discount for payment by cash, check or wire transfer. This discount will not apply in the event that CLIENT pays using a credit card or debit card.
- Prices exclude freight, handling or insurance (unless itemized in the quote).
- Pricing for Professional Services are best-effort estimates only. Actual pricing will be finalized as part of a mutually-agreeable Statement of Work.

Invoicing

- CLIENT is billed upon shipment from the manufacturer and shall accept and pay for partial shipment of products.
- Usage-Based Services Terms and Conditions. For Usage-Based Services purchased by CLIENT, Presidio shall invoice CLIENT once a month. Notwithstanding the amounts included on the applicable purchase order, the invoice for Usage-Based Services will vary from month to month based upon CLIENT's usage and CLIENT shall be obligated to pay all charges for the Usage-Based Services used by CLIENT in the previous month. If CLIENT is delinquent in its payment obligations for the Usage-Based Services, then, upon reasonable, prior notice, Presidio reserves the right to suspend or discontinue such services at its sole discretion. CLIENT acknowledges and agrees that such discontinuation or suspension by PRESIDIO will not constitute a breach of PRESIDIO'S obligations to CLIENT. CLIENT agrees to indemnify and hold harmless PRESIDIO for any resulting damages due to the suspension or discontinuation of the Usage-Based Services due to CLIENT's delinquent or non-payment.
- Enterprise Software, Licensing and Subscription Services ("Enterprise Agreement"). For Third-Party-provided, enterprise-based software licensing and services, Presidio shall invoice CLIENT according to the terms of the Enterprise Agreement between CLIENT and the Third Party. If CLIENT is delinquent in its payment obligations hereunder, then, upon reasonable, prior notice, Presidio reserves the right to suspend or discontinue such services at its sole discretion. CLIENT acknowledges and agrees that such discontinuation or suspension by PRESIDIO will not constitute a breach of PRESIDIO'S obligations to CLIENT. CLIENT agrees to indemnify and hold harmless PRESIDIO for any resulting damages due to the suspension or discontinuation of the services due to CLIENT's delinquent or non-payment.

Freight, Handling, Shipping

- CLIENT will be billed for Presidio's and/or the manufacturer's freight charges.
- Title/Risk of loss passes to CLIENT Freight on Board (FOB) origin (FOB destination (CONUS) applicable to Federal Government CLIENTS only) unless otherwise agreed to in writing by Presidio. Orders shipped from a manufacturer to Presidio at CLIENT request for warehousing, configuration, storage or otherwise, shall be deemed to have been shipped to CLIENT FOB origin.
- Presidio accepts no responsibility / liability in connection with the shipment.
- International delivery services include (i) Consolidated billing in USD for all international deliveries (ii) Consolidated contracting with one entity, namely Presidio (iii) Single point of contact (iv) Freight forwarding including exportation permits, application of tariff headings, customs clearance (including import permits, licenses, certificates) (v) Asset Management, Tracking & Reporting.
- Goods held in a Presidio warehouse either a) at the CLIENT's request or b) in the event CLIENT refuses to accept delivery, may be subject to warehousing fees of 1% of the list price of such goods.

Warranty and Limitation of Liability

- Product is warranted by the Manufacturer, not by Presidio. Please consult Manufacturer for warranty terms. IN NO EVENT SHALL PRESIDIO BE LIABLE TO CLIENT FOR ANY INDIRECT, INCIDENTAL, SPECIAL, CONSEQUENTIAL, EXEMPLARY, OR PUNITIVE DAMAGES OF ANY KIND WHATSOEVER, ARISING IN CONTRACT, TORT OR OTHERWISE, EVEN IF ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. PRESIDIO'S ENTIRE LIABILITY AND CLIENT'S EXCLUSIVE REMEDY FOR DAMAGES FROM ANY CAUSE WHATSOEVER, INCLUDING, BUT NOT LIMITED TO, NONPERFORMANCE OR MISREPRESENTATION, AND REGARDLESS OF THE FORM OF ACTIONS, SHALL BE LIMITED TO THE AMOUNT WHICH HAS BEEN ACTUALLY PAID TO PRESIDIO BY CLIENT FOR PRODUCTS HEREUNDER.

Return Policy

- CLIENTS return rights are subject to the return policies (& fees including restocking) of the applicable manufacturer
- A Presidio-issued Return Material Authorization (RMA) is required & needs to accompany returned items before any credit is issued to a CLIENT. Presidio reserves the right to deny RMA requests in the event the Manufacturer will not provide for an authorized return. If integration of product is performed at a Presidio facility, transfer of ownership occurs as of inception of integration regardless of shipment terms as manufacturers will not accept return of open product.
- CLIENTS have 15 calendar days from original ship date to request a RMA (unless shorter period is required by manufacturer)
- Items returned must be in original shipping cartons, unopened, unused, undamaged and unaltered failing which Presidio is entitled to reject acceptance of items or charge further fees
- The CLIENT is responsible for shipping fees to the destination highlighted in the RMA
- Opened software cannot be returned

Cancellation Policy

- CLIENT's cancellation of purchase order rights are subject to the cancellation policies (& fees) of the applicable manufacturer

Leases

- In the event Presidio does not receive payment for leased goods purchased on the CLIENT's behalf from the applicable third-party financing entity, CLIENT is obligated to pay Presidio for all such goods as indicated in the applicable Presidio invoice.

Software terms

- Software is subject to the license terms that accompany it.
- License terms are established between the CLIENT & owner of the software
- Unless Presidio is the owner or licensor, Presidio makes no representations and/or warranties relating to its operation, ownership or use.

Term and Termination of Orders: Usage-Based Services, Enterprise Agreements and Multi-Year Orders

- The terms of use for Usage-Based Services (i.e. Cisco-provided WebEx or Software as a Service (SaaS)) are established by the applicable third-party provider of such services either at the applicable third-party provider website or via the separate agreement between CLIENT and third-party provider.
- The "Initial Term" of an order for Usage-Based Services and/or Enterprise Agreement ("Order") starts on the date the Usage-Based Services and/or Enterprise Agreement are available for use by CLIENT and lasts for the time period stated in the Order. After the Initial Term, unless prohibited by applicable law, there will be an automatic "Renewal Term" of the same length of time unless CLIENT notifies Presidio in writing that CLIENT does not want to renew at least sixty (60) days before the end of the then current Initial Term or Renewal Term. If the fees will change for the Renewal Term, Presidio will notify CLIENT reasonably in advance of the Renewal and in time for CLIENT to accept or reject renewing the Usage-Based Services and/or Enterprise Agreement. If CLIENT agrees with the fee changes, CLIENT may do nothing and the new fees will apply for the upcoming Renewal Term.
- Either party may terminate an Order by providing the other party written notice of termination at least sixty (60) days before the end of such Initial or Renewal Term. The termination will be effective on the last day of the Initial or Renewal Term and CLIENT will pay for the Usage-Based Services and/or Enterprise Agreement until the end of the current Initial or Renewal Term regardless of when CLIENT provided notice. Notwithstanding the foregoing, Usage-Based Services and Enterprise Agreements ordered are strictly non-cancelable during the Initial Term or Renewal Term except as otherwise provided in the applicable Service Terms and/or otherwise agreed upon in writing by Presidio. CLIENT will not be entitled to any refund for terminated Usage-Based Services or Enterprise Agreements during the Initial Term or Renewal Term except as agreed upon in writing by Provider and/or Presidio

Multi-Year Agreements

- For multi-year agreements, CLIENT expressly agrees to enter into a binding, non-cancelable agreement per the billing schedule set forth in the quote. THE CLIENT ACKNOWLEDGES AND AGREES THAT THE CLIENT'S AGREEMENT AND PAYMENTS FOR A MULTI-YEAR TRANSACTION ARE ESSENTIAL ELEMENTS OF THE BASIS OF THE BARGAIN BETWEEN THE PARTIES FOR MULTI-YEAR AGREEMENTS, SUCH THAT PRESIDIO WOULD NOT HAVE ENTERED INTO A MULTI-YEAR TRANSACTION WITHOUT SUCH AGREEMENT.

SmartNet (Third party Maintenance)

- CLIENTS rights are subject to the terms provided by the applicable manufacturer. (per website address)

Confidential Information.

• CLIENT agrees that this quote is Presidio Confidential Information. CLIENT shall not disclose this quote to any third party for any purpose. CLIENT agrees to protect this Quote to the same extent that it protects its own Confidential Information, but with no less than a reasonable degree of care.

Export Law Compliance.

• CLIENT has been advised that any hardware or software provided to CLIENT via this Quote and/or subsequent purchase order may be subject to the U.S. Export Administration Regulations. CLIENT agrees to comply with all applicable United States export control laws, and regulations, as from time to time amended, including without limitation, the laws and regulations administered by the United States Department of Commerce and the United States Department of State.

Miscellaneous Terms

• Preprinted terms appearing on CLIENT Purchase Orders must be accepted in writing by Presidio to be applicable. Presidio's performance of such purchase order shall not constitute Presidio's acceptance of new or different terms, including pre-printed terms on such order. In absence of a purchase order, CLIENT agrees that its signature below grants Presidio the right to invoice CLIENT and authorizes payment to Presidio for the amounts owed.

Customer hereby authorizes and agrees to make timely payment for products delivered and services rendered, including payments for partial shipments

Customer Signature

Date

General Information			
Client Name	Kensington Police Department	Account Manager	Dan Ornelas
Contact Name	Amit Nath	Solution Architect	Hasan Mehdi
Contact Phone	510-526-4141	Opportunity #	1003220005927
Contact Address	217 Arlington Avenue	Date	5/4/20
Contact Email	anath@kppcsd.org	Service Title	ISR Router Installation

Service Information	
Technology Area	<input checked="" type="checkbox"/> LAN/WAN <input type="checkbox"/> Wireless <input type="checkbox"/> Security <input type="checkbox"/> Data Center <input type="checkbox"/> Software <input type="checkbox"/> Collaboration <input type="checkbox"/> Cloud/Automation <input type="checkbox"/> Other: _____
Type of Request	Time and Materials

Presidio Networked Solutions Group LLC (“Presidio”) is pleased to provide the following services to Kensington Police Department (“Client”). This Service Request defines the scope of work to be accomplished by Presidio. The tasks to be performed by Presidio are defined and the responsibilities of Presidio and Client are contained herein as well.

Description of Services

1. Presidio configure and install one (1) Cisco ISR 1101 with Verizon LTE card
 - o Install software, upgrade firmware & add license
 - o Basic router configuration: hostname, password, interface, IP address, CDP, static or dynamic route, protocols, VLANs, Switch Ports,
 - o Cellular (Verizon) on ISR: profile create, LTE SIM, Interface Cellular, IP route, DNS, interface VLAN, access list (10), IPsec tunnel.
 - o Unbox, rack and connect router, test connectivity (ping) with devices that need cellular coverage
 - o Check signal strength for Verizon via router

Assumptions

1. This service request supersedes all prior written or oral agreements, representations and understandings related to the subject matter hereof. Any purchase order submitted pursuant to this SOW shall be subject to the terms herein and shall not be subject to any new or different terms, including pre-printed terms on such order. All changes to this agreement must be executed in writing and accepted by both parties, as indicated by authorized signature, prior to the execution of work.
2. Modifications in project scope may necessitate a change order.
3. Client’s acceptance of all deliverables described in this agreement and of the completion of the project shall be in writing. Deliverable acceptance shall be in the form of an email or signature (as applicable) and final project acceptance shall be in the “Project Completion Signoff” form, provided by the project manager. If acceptance is refused, the Client shall provide, in writing to Presidio, a reason for refusal. Presidio shall address the issue before subsequent work is undertaken.
4. Work shall be warranted for 30 days after completion. Product is warranted per manufacturer warranty policies. Presidio will hold no responsibility for any changes made “after” releasing the system to the Client. Presidio expressly disclaims any liability for non-performance or the delivery of poor quality of services resulting from errors or omissions in information provided to Presidio by Client, whether or not Presidio knew or should have known of any such errors or omissions, or whether Presidio was responsible for or participated in gathering of such information.
5. IN NO EVENT SHALL EITHER PARTY BE LIABLE TO THE OTHER PARTY FOR ANY INDIRECT, INCIDENTAL, SPECIAL, CONSEQUENTIAL, EXEMPLARY, OR PUNITIVE DAMAGES OF ANY KIND WHATSOEVER, ARISING IN CONTRACT, TORT OR OTHERWISE, EVEN IF ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. EACH PARTY’S ENTIRE LIABILITY AND EXCLUSIVE REMEDY FOR DAMAGES FROM ANY CAUSE WHATSOEVER, INCLUDING, BUT NOT LIMITED TO, NONPERFORMANCE OR MISREPRESENTATION, AND REGARDLESS OF THE FORM OF ACTIONS, SHALL BE LIMITED TO THE AMOUNT WHICH HAS BEEN ACTUALLY PAID TO PRESIDIO BY CLIENT HEREUNDER.
6. During the term of this Agreement and for one (1) year following the completion of this project, neither party shall (a) solicit, offer to hire, or hire an employee, agent, or contractor of the other party, or (b) assist any third party who wishes to solicit, offer to hire, or hire an employee, agents, or contractor of the Other Party without a prior written consent of the Other Party.
7. Time and Material engagements do not provide defined deliverables. To the extent that documentation or other task-related materials or deliverables are required, time to prepare, deliver, and review those deliverables will accrue against the hours purchased.
8. Hours for Time and Material services are best effort estimates and may require additional hours in order to satisfy the request. If at the end of the allotted hours, Client’s objectives are not met, a new Purchase Order and agreement must be submitted.
9. Client will be asked to authorize additional consultant hours should actual hours worked approach those authorized by this engagement.

10. For Time and Materials services, it is Client’s responsibility is to direct the activities of the Presidio consultant through the creation of a prioritized Task List or similar documented instruction. It is recommended that this be provided to the Presidio Engineer 48 hours prior to the first day of services.
11. Time and Material Services will be invoiced monthly and will be based on actual hours incurred.
12. For hourly service, a 4-hour minimum applies for remote services. An 8-hour minimum applies for on-site services.
13. If scheduled work is canceled with less than 24 hours’ notice, Client may be liable for a minimum 4-hour charge.

Client Responsibilities

1. The Client, with assistance from Presidio, shall verify operation of any installed/upgraded equipment per the predefined Verification Plan. Presidio will require the Client to witness the verification of the solution, as well as sign off on the completed verification plan.
2. Client will designate a single point of contact with authority to act on all aspects of the services provided and to coordinate the activities of internal personnel, Telco, and other circuit providers, and all non-Presidio third-party contractors as applicable.
3. Client resources and site access must be readily and/or continuously available over the engagement period.
4. Client is responsible for having in place, active manufacturer support contracts on all devices that are the subject of this SOW.
5. Client will provide Internet Solution Provider (ISP) Verizon information that needs to be configured on the new device.

Project Management

Presidio will provide a Project Manager (PM), who will be single point of contact for all project support issues within the scope of this project, is experienced in project management best practice methodologies and is familiar with the technology involved. This Project Manager is responsible for the overall project timeline, scope, budget management, resource scheduling/tracking, communication planning, and execution in accordance with the Presidio Lifecycle Methodology.

Included for our standard Project Management offering for this engagement:

- Remote kickoff meeting with presentation
- Planning and design session facilitation
- Regularly scheduled remote/onsite status meetings
- Project plan development and management
- Agenda, meeting minutes and risk, issue and action item tracking
- Deliverable/milestone tracking
- Resource scheduling and oversight
- Scope/budget management
- Remote/onsite closeout meeting

Locations

Work will be done at the following location. All work will be performed remotely unless otherwise specified:

Site Name	Address	On-Site / Remote Services
Kensington Police Department	217 Arlington Avenue, Kensington, CA 94707	Remote/ Onsite

Price and Payment Terms

Client agrees to provide reasonable access to facilities, equipment, and personnel necessary to complete this effort. Unless otherwise noted, all work shall be performed during normal business hours (8:00 a.m. – 5:00 p.m. M-F, excluding holidays) at the location indicated. Travel expenses are estimated and include, but are not limited to, mileage, hotels, meals, airfare, rental car, parking fees, taxis, and tolls performed in accordance with the Presidio Advance Travel Policy. Client agrees to make timely payment for services rendered, including partial payments prior to final acceptance.

Services will be provided on a time, materials, and expense basis. The Client will be invoiced at the completion of the project and/or at the conclusion of each calendar month for actual hours worked, subject to applicable minimums plus expenses. Client will not be invoiced for hours that are unused. Presidio will invoice all hours consumed and expenses accrued at the end of the month regardless of engagement status on the final day of the month. This is an estimate only. Actual Hours will be billed. Additional hours may be required to complete outlined scoped work.

Resource Type	Hours	Hourly Rate	OT Hours	OT Hourly Rate
Network Engineer	24.00	\$225.00	0.00	\$337.50
Project Manager	6.00	\$200.00	0.00	\$300.00
Total			\$6,600.00	

Expenses

Travel and incidental expenses incurred by Presidio in association with the execution of this Statement of Work are not included in the amounts listed above and are to be reimbursed to Presidio by Client at actual cost within 30 days of submission of invoice to Client. The anticipated amount of these expenses \$307.50.

Travel Time

Travel to and from the work site(s) by Presidio resources in association with the execution of this Statement of Work will not be charged to Client.

The scope and pricing are valid for 60 days unless otherwise noted.

Authorized Client Signature	Title	Date
Authorized Presidio Signature	Title	Date

General Information			
Client Name	Kensington Police Department	Account Manager	Dan Ornelas
Contact Name	Amit Nath	Solution Architect	Hasan Mehdi
Contact Phone	510-526-4141	Opportunity #	1003220005927
Contact Address	217 Arlington Avenue	Date	5/4/20
Contact Email	anath@kppcsd.org	Service Title	Adhoc services

Service Information	
Technology Area	<input checked="" type="checkbox"/> LAN/WAN <input type="checkbox"/> Wireless <input type="checkbox"/> Security <input type="checkbox"/> Data Center <input type="checkbox"/> Software <input type="checkbox"/> Collaboration <input type="checkbox"/> Cloud/Automation <input type="checkbox"/> Other: _____
Type of Request	Time and Materials

Presidio Networked Solutions Group LLC (“Presidio”) is pleased to provide the following services to Kensington Police Department (“Client”). This Service Request defines the scope of work to be accomplished by Presidio. The tasks to be performed by Presidio are defined and the responsibilities of Presidio and Client are contained herein as well.

Description of Services

- o Post implementation consulting engineer adhoc services support.

Assumptions

1. This service request supersedes all prior written or oral agreements, representations and understandings related to the subject matter hereof. Any purchase order submitted pursuant to this SOW shall be subject to the terms herein and shall not be subject to any new or different terms, including pre-printed terms on such order. All changes to this agreement must be executed in writing and accepted by both parties, as indicated by authorized signature, prior to the execution of work.
2. Modifications in project scope may necessitate a change order.
3. Client’s acceptance of all deliverables described in this agreement and of the completion of the project shall be in writing. Deliverable acceptance shall be in the form of an email or signature (as applicable) and final project acceptance shall be in the “Project Completion Signoff” form, provided by the project manager. If acceptance is refused, the Client shall provide, in writing to Presidio, a reason for refusal. Presidio shall address the issue before subsequent work is undertaken.
4. Work shall be warrantied for 30 days after completion. Product is warrantied per manufacturer warranty policies. Presidio will hold no responsibility for any changes made "after" releasing the system to the Client. Presidio expressly disclaims any liability for non-performance or the delivery of poor quality of services resulting from errors or omissions in information provided to Presidio by Client, whether or not Presidio knew or should have known of any such errors or omissions, or whether Presidio was responsible for or participated in gathering of such information.
5. IN NO EVENT SHALL EITHER PARTY BE LIABLE TO THE OTHER PARTY FOR ANY INDIRECT, INCIDENTAL, SPECIAL, CONSEQUENTIAL, EXEMPLARY, OR PUNITIVE DAMAGES OF ANY KIND WHATSOEVER, ARISING IN CONTRACT, TORT OR OTHERWISE, EVEN IF ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. EACH PARTY’S ENTIRE LIABILITY AND EXCLUSIVE REMEDY FOR DAMAGES FROM ANY CAUSE WHATSOEVER, INCLUDING, BUT NOT LIMITED TO, NONPERFORMANCE OR MISREPRESENTATION, AND REGARDLESS OF THE FORM OF ACTIONS, SHALL BE LIMITED TO THE AMOUNT WHICH HAS BEEN ACTUALLY PAID TO PRESIDIO BY CLIENT HEREUNDER.
6. During the term of this Agreement and for one (1) year following the completion of this project, neither party shall (a) solicit, offer to hire, or hire an employee, agent, or contractor of the other party, or (b) assist any third party who wishes to solicit, offer to hire, or hire an employee, agents, or contractor of the Other Party without a prior written consent of the Other Party.
7. Time and Material engagements do not provide defined deliverables. To the extent that documentation or other task-related materials or deliverables are required, time to prepare, deliver, and review those deliverables will accrue against the hours purchased.
8. Hours for Time and Material services are best effort estimates and may require additional hours in order to satisfy the request. If at the end of the allotted hours, Client’s objectives are not met, a new Purchase Order and agreement must be submitted.
9. Client will be asked to authorize additional consultant hours should actual hours worked approach those authorized by this engagement.
10. For Time and Materials services, it is Client’s responsibility is to direct the activities of the Presidio consultant through the creation of a prioritized Task List or similar documented instruction. It is recommended that this be provided to the Presidio Engineer 48 hours prior to the first day of services.
11. Time and Material Services will be invoiced monthly and will be based on actual hours incurred.
12. For hourly service, a 4-hour minimum applies for remote services. An 8-hour minimum applies for on-site services.
13. If scheduled work is canceled with less than 24 hours’ notice, Client may be liable for a minimum 4-hour charge.

Client Responsibilities

1. The Client, with assistance from Presidio, shall verify operation of any installed/upgraded equipment per the predefined Verification Plan. Presidio will require the Client to witness the verification of the solution, as well as sign off on the completed verification plan.
2. Client will designate a single point of contact with authority to act on all aspects of the services provided and to coordinate the activities of internal personnel, Telco, and other circuit providers, and all non-Presidio third-party contractors as applicable.
3. Client resources and site access must be readily and/or continuously available over the engagement period.
4. Client is responsible for having in place, active manufacturer support contracts on all devices that are the subject of this SOW.
5. Client will provide Internet Solution Provider (ISP) Verizon information that needs to be configured on the new device.

Project Management

Presidio will provide a Project Manager (PM), who will be single point of contact for all project support issues within the scope of this project, is experienced in project management best practice methodologies and is familiar with the technology involved. This Project Manager is responsible for the overall project timeline, scope, budget management, resource scheduling/tracking, communication planning, and execution in accordance with the Presidio Lifecycle Methodology.

Locations

Work will be done at the following location. All work will be performed remotely unless otherwise specified:

Site Name	Address	On-Site / Remote Services
Kensington Police Department	217 Arlington Avenue, Kensington, CA 94707	Remote

Price and Payment Terms

Client agrees to provide reasonable access to facilities, equipment, and personnel necessary to complete this effort. Unless otherwise noted, all work shall be performed during normal business hours (8:00 a.m. – 5:00 p.m. M-F, excluding holidays) at the location indicated. Travel expenses are estimated and include, but are not limited to, mileage, hotels, meals, airfare, rental car, parking fees, taxis, and tolls performed in accordance with the Presidio Advance Travel Policy. Client agrees to make timely payment for services rendered, including partial payments prior to final acceptance.

Services will be provided on a time, materials, and expense basis. The Client will be invoiced at the completion of the project and/or at the conclusion of each calendar month for actual hours worked, subject to applicable minimums plus expenses. Client will not be invoiced for hours that are unused. Presidio will invoice all hours consumed and expenses accrued at the end of the month regardless of engagement status on the final day of the month. This is an estimate only. Actual Hours will be billed. Additional hours may be required to complete outlined scoped work.

Resource Type	Hours	Hourly Rate	OT Hours	OT Hourly Rate
Network Engineer	8.00	\$225.00	0.00	\$337.50
Project Manager	2.00	\$200.00	0.00	\$300.00
Total			\$2,200.00	

Expenses

Travel and incidental expenses incurred by Presidio in association with the execution of this Statement of Work are not included in the amounts listed above and are to be reimbursed to Presidio by Client at actual cost within 30 days of submission of invoice to Client. The anticipated amount of these expenses \$0.00.

Travel Time

Travel to and from the work site(s) by Presidio resources in association with the execution of this Statement of Work will not be charged to Client.

The scope and pricing are valid for 60 days unless otherwise noted.

Authorized Client Signature	Title	Date

Authorized Presidio Signature	Title	Date
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Custom 4G Unlimited Mobile Broadband Plan with Mobile Broadband Priority for National Security, Public Safety, and First Responders

Government Liable Subscribers Only

This plan is not eligible for monthly access fee discounts.

Only 4G LTE GSM/UMTS global-capable devices can be activated on this plan.

Monthly Access Fee	\$37.99
Domestic Data Allowance⁽¹⁾	Unlimited

Notes: Current coverage details and non-domestic data rates can be found at www.verizonwireless.com. No domestic roaming or long distance charges. Coverage includes the Verizon Wireless 4G network; and the 3G and 3G Extended networks, while available. ⁽¹⁾ Data usage on this rate plan is not subject to speed reductions (“throttling”) within a given billing cycle. However, in the event data usage exceeds 25GB each billing cycle for three (3) consecutive billing cycles, data throughput speeds will automatically be reduced for data usage exceeding 25GB per billing cycle on a go-forward basis. Data usage for actively engaged and deployed fire, police, emergency medical technicians, emergency management agency, and assigned federal law enforcement users on this plan will not be subject to speed reductions regardless of data usage during any billing cycle. To ensure users are able to maximize their high-speed data use for business applications, video applications will stream at 720p. This service plan includes Mobile Broadband Priority. Mobile Broadband Priority ensures customers can connect to the network with priority by leveraging a pool of radio resources dedicated to enable their connection. Mobile Broadband Priority identifies the user with an Access Priority setting, giving them higher priority for network access than lower Access Class users. Devices utilized in conjunction with this plan are limited to mobile device applications. Dedicated internet connections (including but not limited to, stationary wireless networking router devices), streaming video on non-smartphone devices (including but not limited to, body cameras and stationary video surveillance cameras), and IoT devices are expressly prohibited on this rate plan. This plan is only available to National Security, Public Safety, and First Responder customers only as defined by the following NAICS (formerly SIC) Codes:

Plan# 20312

621910 Ambulance Services	922190 Other Justice, Public Order, and Safety Activities
922110 Courts	928110 National Security
922120 Police Protection	926120 Regulation and Administration of Transportation Programs
922130 Legal Counsel and Prosecution	926150 Regulation, Licensing, and Inspection of Misc. Commercial Sectors
922140 Correctional Institutions	926130 Regulation and Administration of Comms, Electric, Gas, and Other Utilities
922150 Parole Offices and Probation Offices	921190 Other General Government Support
922160 Fire Protection (except private)	921110 Executive Offices

Mobile Broadband for Machine to Machine (M2M) 3G/4G Plan

STATE OF CALIFORNIA GOVERNMENT LINES ONLY

Mobile Broadband for Machine to Machine (M2M) Plan is NOT eligible for Monthly Access Fee Discounts.

Monthly Access	Data Allowance	Overage Rate per GB	Data Roaming per KB (Canada)
\$37.99 (85975)	5GB	\$10.00/GB	\$0.002

Note: Machine to Machine coverage included the Verizon Wireless 4G, 3G and 3G Extended networks. 4G and 3G Mobile Broadband coverage details can be found at www.verizonwireless.com. 4G service requires 4G equipment and 4G coverage. Typical 4G speeds: 5 to 12 Mbps download, 2 to 5 Mbps upload. When traveling in the 3G Coverage Area, you can expect download speeds of 600 Kbps to 1.4 Mbps and upload speeds of 500 to 800 Kbps. When traveling in the Extended 3G Coverage Area, you can expect download speeds of 400 to 700 Kbps and upload speeds of 60 to 80 Kbps. Outside the Mobile Broadband Rate and Coverage Area, the NationalAccess network allows connections at typical speeds of 60 to 80 Kbps. Current data coverage details can be found at www.verizonwireless.com.

Government 3G/4G Email Feature for BlackBerry & Smartphones

STATE OF CALIFORNIA GOVERNMENT LINES ONLY

The Government Email Feature is NOT eligible for monthly access fee discounts

Includes Wireless Sync or BlackBerry Solution compatible with Microsoft Outlook, Lotus Notes, POP3, and IMAP email accounts

Monthly Access Fee	As a feature added to an eligible plan
MB Allowance	\$24.99 (73419)
Per Minute Rate^{††}	Unlimited*
	Per the Voice Calling Plan

Notes: Current coverage details can be found at www.verizonwireless.com. See attached Calling Plan and Feature Details for important information about calling plans, features and options. [†] Optional Feature may only be added to WSCA CA Nationwide Consumption Plan or to the WSCA Nationwide Unlimited Calling Plan. For optional features, the underlying calling plan determines the rates for voice airtime, and domestic long distance.

PRESIDIO OVERVIEW

PRESIDIO[®]

Future. Built.

PRESIDIO FACTS

Passionate about driving results for our clients and delivering an outstanding quality of service

~8,000
CLIENTS

3:1
ENGINEERS
Engineering led,
local-touch model

68+
US OFFICES

2,800
PROFESSIONALS

\$2.8 B
Stable and financial
power company

Customer satisfaction: Our large and diverse customer base deeply values working with us

Highest NPS in the industry

Net Promoter Score

+20%

above industry
average

Customers range across industries, complexity and scale



Public Sector Focus

- Dedicated State, Local and Education Team
- 25% of Presidio's revenue is from SLED
- E-Rate Service Provider
- Multiple state contract vehicle options
- Trusted Advisor for the complex procurement process associated with State, Local and Education purchasing practices


SAMPLE CALIFORNIA PUBLIC SECTOR CUSTOMERS

- City & County of San Francisco
- City of Chino
- City of Santa Clara
- Contra Costa County
- County of Riverside
- County of Sonoma
- County of Yuba
- Long Beach USD
- Los Angeles County
- Los Angeles County Superior Courts
- San Bernardino City Unified School District
- San Jose Unified School District
- San Mateo Union High School District
- Golden Gate Bridge Highway & Transportation District

Breadth of capabilities: Presidio's portfolio of deep expertise and resources delivers transformational results

Technology systems and architecture

Security Solutions



Security Consulting	Cloud Security	Assessment Services	Physical Security	Architecture Services
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Multi Cloud Solutions



Cloud Consulting	Data Center Modernization	Application Replatforming	Hybrid Cloud Infrastructure	DevOps / PaaS
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Digital Infrastructure Solutions



Enterprise Mobility	Collaboration	Data Analytics	Internet of Things	Digital Networking
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Agenda Page 32

Operating model and financial optimization

 Managed Services	 Presidio Technology Capital
 Software Licensing & Adoption Services	 Project Management
 Global Services	 Field And Supplemental Engineering Services

Proprietary approach: We offer end-to-end solutions from design through deployment and ongoing services



Our lifecycle approach

- **End-to-end lifecycle solutions**, not point products and services
- **100% custom solutions** and deployments to fit your unique requirements
- **One relationship manager** to ensure integration across all solution areas
- **A local delivery model** with all the benefits of national scale

WHY PRESIDIO

- **Leading IT solutions provider** in North America
 - 8,000 commercial, enterprise and government clients
 - Solving for complex, multi-vendor technology
 - Engineering led, local-touch model
- **Deep solutions & Public Sector expertise** across digital infrastructure, cloud and security
- **Full lifecycle of services** in consulting, design and implementation, managed services and support
- **Client satisfaction**, Net promoter score 20% above vs “Tech industry” average
- **Stability and financial power** of a \$2.8 billion company
- **Passionate about driving results** for our clients and delivering an outstanding quality of service

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

BOARD OF DIRECTORS MEETING

July 9, 2020

ITEM 4

APPROVAL OF AN AGREEMENT WITH ALL CITY MANAGEMENT SERVICES, INC. TO PROVIDE CROSSING GUARD SERVICES IN AN AMOUNT NOT TO EXCEED \$17,098.00.

SUMMARY OF RECOMMENDATION:

Approve a services agreement with All City Management Services, Inc. to provide crossing guard services at Arlington Avenue and Kensington Park Road. The total annual cost of this service is \$17,098.00 for 630 hours at \$27.14 per hour.

BACKGROUND

The Kensington Police Protection and Community Services District arranges for crossing guard services at Arlington Avenue and Kensington Park Road for Kensington Elementary School. The crossing guard is there to provide safety for children crossing Arlington Avenue on their way to and from school.

ANALYSIS

Children walk to and from Kensington Elementary School which takes them across the intersection of Arlington Avenue and Kensington Park Road. Although this intersection is controlled by traffic and pedestrian control lights, it experiences heavy traffic before and after school, and vehicles are known to violate speed laws and traffic controls causing unsafe conditions for children and parents. The use of a crossing guard at this location provides another layer of safety for students and other pedestrians at this intersection.

RECOMMENDATION

Authorize the General Manager to enter into an agreement with All City Management Services, Inc. to provide crossing guard services at Arlington Avenue and Kensington Park Road at an annual cost not to exceed \$17,098.00.

FISCAL IMPACT

The total cost of this service is \$17,098.00, providing for 630 hours at \$27.14 per hour, and is included in the proposed FY 2020-21 budget.

ATTACHMENTS

1. Agreement for Crossing Guard Services.

SUBMITTED BY:

Walt Schuld
Interim Chief of Police



AGREEMENT FOR CROSSING GUARD SERVICES

This AGREEMENT FOR CROSSING GUARD SERVICES (the “Agreement”) is dated June __, 2020 and is between the KENSINGTON POLICE DEPARTMENT (hereinafter called the "Agency"), and ALL CITY MANAGEMENT SERVICES, INC., a California corporation (hereinafter called the "Contractor").

WITNESSETH

The parties hereto have mutually covenanted and agreed as follows:

1. This Agreement is for a term which commences on or about July 1, 2020 and ends on June 30, 2021 and for such term thereafter as the parties may agree upon.
2. The Contractor will provide personnel equipped and trained in appropriate procedures for crossing pedestrians in marked crosswalks. Such personnel shall be herein referred to as a “Crossing Guard”. The Contractor is an independent contractor and the Crossing Guards to be furnished by it shall at all times be its employees and not those of the Agency.
3. The Agency’s representative in dealing with the Contractor shall be designated by the Kensington Police Department.
4. The Agency shall determine the locations where Crossing Guards shall be furnished by the Contractor. The Contractor shall provide at each designated location personnel properly trained as herein specified for the performance of duties as a Crossing Guard. The Contractor shall provide supervisory personnel to see that Crossing Guard activities are taking place at the required places and times, and in accordance with the terms of this Agreement.
5. The Contractor shall maintain adequate reserve personnel to be able to furnish alternate Crossing Guards in the event that any person fails to report for work at the assigned time and location and agrees to provide immediate replacement.
6. In the performance of its duties the Contractor and all employees of the Contractor shall conduct themselves in accordance with the conditions of this Agreement and all applicable laws of the state in which the Services are to be performed.
7. Persons provided by the Contractor as Crossing Guards shall be trained in all applicable laws of the state in which the Services are to be performed pertaining to general pedestrian safety in school crossing areas.
8. Crossing Guard Services (the “Services”) shall be provided by the Contractor at the designated locations on all days in which school is in session in the area under Agency’s jurisdiction. The Contractor also agrees to maintain communication with the designated schools to maintain proper scheduling.

9. The Contractor shall provide all Crossing Guards with apparel by which they are readily visible and easily recognized as Crossing Guards. Such apparel shall be uniform for all persons performing the duties of Crossing Guards and shall be worn at all times while performing said duties. This apparel must be appropriate for weather conditions. The Contractor shall also provide all Crossing Guards with hand-held Stop signs and any other safety equipment which may be necessary.
10. The Contractor shall at all times provide workers' compensation insurance covering its employees and shall provide and maintain liability insurance for Crossing Guard activities. The Contractor will provide to the Agency a Certificate of Insurance naming the Agency and its officials, officers and employees as additional insureds. Such insurance shall include commercial general liability with a combined single limit of not less than \$1,000,000.00 per occurrence and in aggregate for property damage and bodily injury. Such insurance shall be primary with respect to any insurance maintained by the Agency and shall not call on the Agency's insurance contributions. Such insurance shall be endorsed for contractual liability and personal injury and shall include the Agency, its officers, agents and interest of the Agency. Such insurance shall not be canceled, reduced in coverage or limits or non-renewed except after thirty (30) days written notice has been given to the Agency.
11. Contractor agrees to defend, indemnify and hold harmless the Agency, its officers, employees, agents and representatives, from and against any and all actions, claims for damages to persons or property, penalties, obligations or liabilities (each a "Claim" and collectively, the "Claims") that may be asserted or claimed by any person, firm, entity, corporation, political subdivision or other organization arising out of the sole negligent acts or omissions, or willful misconduct, of Contractor, its agents, employees, subcontractors, representatives or invitees.
 - a) Contractor will defend any action or actions filed in connection with any of said claims, damages, penalties, obligations or liabilities and will pay all costs and expenses including attorney's fees incurred in connection herewith.
 - b) Contractor will promptly pay any judgement rendered against the Agency, its officers, agents, or employees for any such claims, damages, penalties, obligations or liabilities.
 - c) In the event the Agency, its officers, agents or employees is made a party to any action or proceeding filed or prosecuted against Contractor for such damages or other claims arising out of or in connection with the sole negligence of Contractor hereunder, Contractor agrees to pay Agency, its officers, agents, or employees, any and all costs and expenses incurred by the Agency, its officers agents or employees in such action or proceeding, including, but not limited to, reasonable attorney's fees.
 - d) In the event that a court determines that liability for any Claim was caused or contributed to by the negligent act or omission or the willful misconduct of Agency, liability will be apportioned between Contractor and Agency based upon the parties' respective degrees of culpability, as determined by the court, and Contractor's duty to indemnify Agency will be limited accordingly.
 - e) Notwithstanding anything to the contrary contained herein, Contractor's indemnification obligation to Agency for Claims under this Agreement will be limited to the maximum combined aggregate of Contractor's general liability and umbrella insurance policies in the amount of \$9,000,000 (Nine Million Dollars).

- f) Nothing herein is intended to serve as a waiver of sovereign immunity by any agency or political subdivision to which sovereign immunity may be applicable.
12. Either party shall have the right to terminate this Agreement by giving one hundred twenty (120) days written notice to the other party.
13. The Contractor shall not have the right to assign this Agreement to any other person or entity except with the prior written consent of the Agency.
14. The Agency agrees to pay the Contractor for the Services rendered pursuant to this Agreement the sum of Twenty-seven Dollars and Fourteen Cents (**\$27.14**) per hour, per Crossing Guard during the term. Based on a minimum of one (1) site and upon a projected (630) hours of service the cost shall not exceed Seventeen Thousand and Ninety-eight Dollars (\$17,098.00) per year, unless Contractor fails to perform service.
15. Payment is due within thirty (30) days of receipt of Contractor's properly prepared invoice.
16. Contractor may request a price increase during the term as a result of any legally-mandated increases in wages or benefits imposed in the state or municipality in which the Services are to be performed and to which Contractor's employees would be subject. Contractor shall provide Agency with 60 days-notice of its request to increase pricing. Agency agrees to review and respond to said notice within 30 days of receipt.
17. The Agency shall have an option to renew this Agreement. In the event this Agreement is extended beyond the end of the term set forth above, the compensation and terms for the Services shall be established by mutual consent of both parties.
18. This Agreement constitutes the complete and exclusive statement of the agreement among the parties with respect to the subject matter hereof and supersedes all prior written or oral statements among the parties, including any prior statements, warranties, or representations. This Agreement is binding upon and will inure to the benefit of the parties hereto and their respective heirs, administrators, executors, successors, and assigns. Each party hereto agrees that this Agreement will be governed by the law of the state in which the Services are to be performed, without regard to its conflicts of law provisions. Any amendments, modifications, or alterations to this Agreement must be in writing and signed by all parties. There will be no presumption against any party on the ground that such party was responsible for preparing this Agreement or any part of it. Each provision of this Agreement is severable from the other provisions. If any provision of this Agreement is declared invalid or contrary to existing law, the inoperability of that provision will have no effect on the remaining provisions of the Agreement which will continue in full force and effect.

[SIGNATURES FOLLOW ON NEXT PAGE]

IN WITNESS WHEREOF, the parties hereto have executed this Agreement the day and year written below.

AGENCY

CONTRACTOR

Kensington Police Department

All City Management Services, Inc.

By _____
Signature

By _____
D. Farwell, Corporate Secretary

Print Name and Title

Date _____

Date _____

BOARD OF DIRECTORS MEETING

July 9, 2020

ITEM 5

CONSIDER PROPOSAL FOR A \$2,000 CONTRIBUTION TO THE KENSINGTON IMPROVEMENT CLUB COLUSA CIRCLE KIOSK PROJECT.

SUMMARY OF RECOMMENDATION

Discuss and Consider a request by the Kensington Improvement Club for KPPCSD to provide a \$2,000 contribution to a project to construct a kiosk at the Colusa Circle.

BACKGROUND

The KPPCSD Board of Directors has received communication from Sarah Paul, representing the Kensington Improvement Club board, requesting that the District provide a \$2,000 contribution to a project to construct a kiosk at Colusa Circle. The plans and specifications for this project are attached to this report. The only change to the drawings is that the kiosk header will say, "Welcome to Kensington" (rather than "Welcome to Colusa Circle").

The KIC notes that:

The only place to post official and personal notices in the Colusa Circle area is a small bulletin board outside the Colusa Market. This bulletin board is very small and has no dedicated space for official notices. As a result, official notices may be obscured. Also, personal notices are often taped on the Colusa Circle lighting poles, compromising the finish, or affixed to trees. KIC has completed a great deal of work both on the physical design of the kiosk and on the tentative approvals for the location and encroachment permit to be issued by the county.

A place to post official notices for the KPPCSD, KFPD and KMAC as well as personal announcements is needed for residents of lower Kensington. This kiosk will help to connect the community and promote a sense of place.

KIC describes the kiosk as a community message board with a low width profile in a high-traffic area of the Colusa Circle. The kiosk will have an official location for public notices (KPPCSD, KFPD and KMAC) and space for personal notices. The location for the kiosk is on the western side of Colusa Avenue near the mailbox and the bus stop. KIC is working with the County and expects to receive official approval regarding location and design of the kiosk. KPPCSD staff would also recommend that representatives from the Police Department confirm that the proposal raises no traffic safety or site distance issues.

KIC has provided the following information regarding financial sources and uses for the project:

Sources		Uses	
Kensington Improvement Club	\$ 6,000	Materials & Painting	\$ 3,800
Fire Protection District	\$ 2,000	Frame Fabrication	\$ 3,500

Kensington POA	\$ 1,000	Graphics & Disc with tree logo	\$ 750
Kensington Farmer's Market	\$ 1,000	Delivery & Installation	\$ 700
KPPCSD (proposed)	\$ 2,000	Encroachment Fee	\$ 300
		Resetting "No Parking" sign	\$ 500
		Design Services	\$ 2,500
	<hr/>		<hr/>
	\$12,000		\$12,050

RECOMMENDATION

Review the proposal by the Kensington Improvement Club for construction of a kiosk at the Colusa Circle and consider a request by the KIC to make a \$2,000 contribution to this project.

FISCAL IMPACT

The operating budget to be considered by the KPPCSD Board has a surplus which is sufficient to provide the requested \$2,000 contribution.

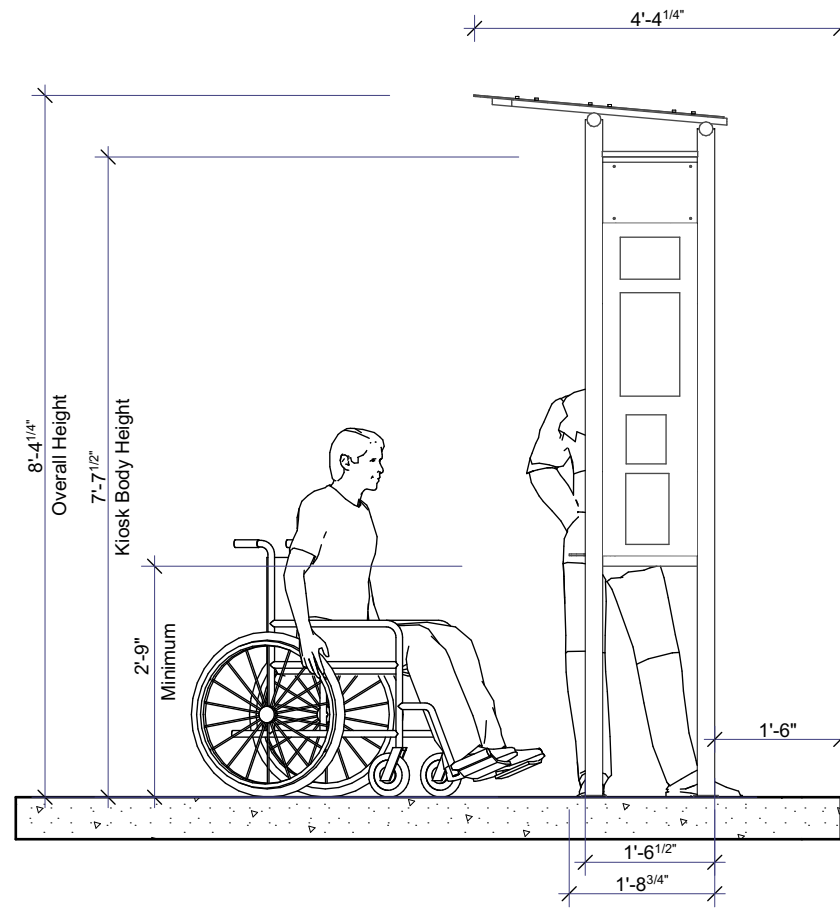
ATTACHMENTS

Plans and specifications for proposed kiosk at the Colusa Circle

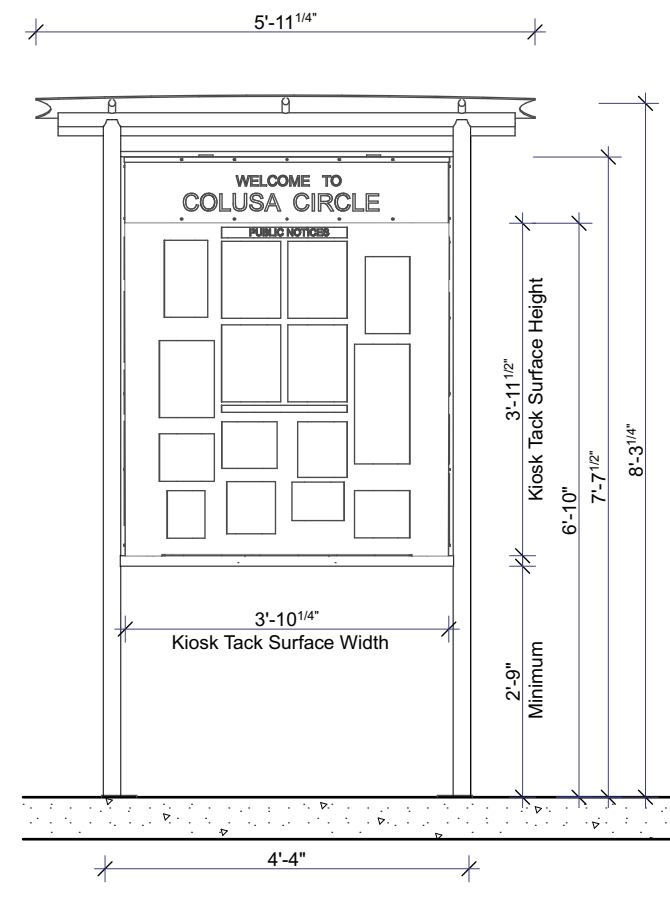
SUBMITTED BY:

Bill Lindsay
Interim General Manager

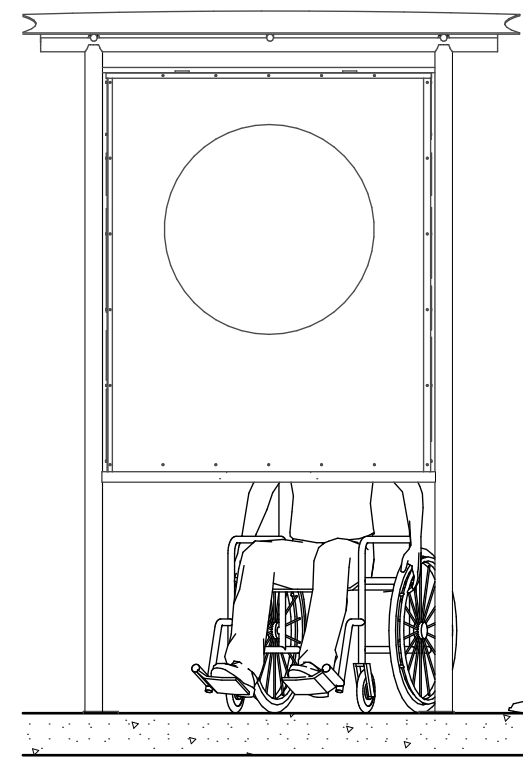
**COLUSA CIRCLE
KIOSK**
Kensington, CA



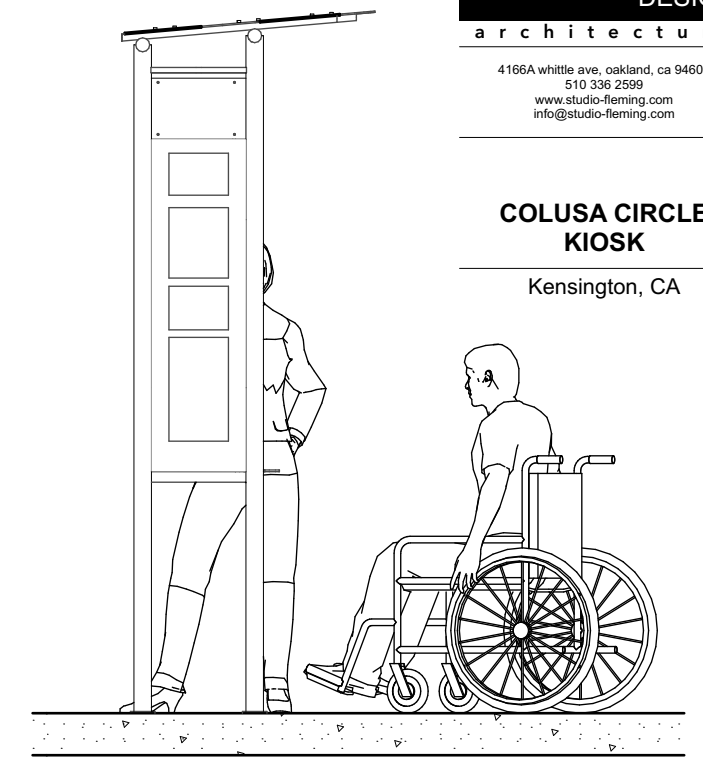
South Elevation - Sidewalk Looking North



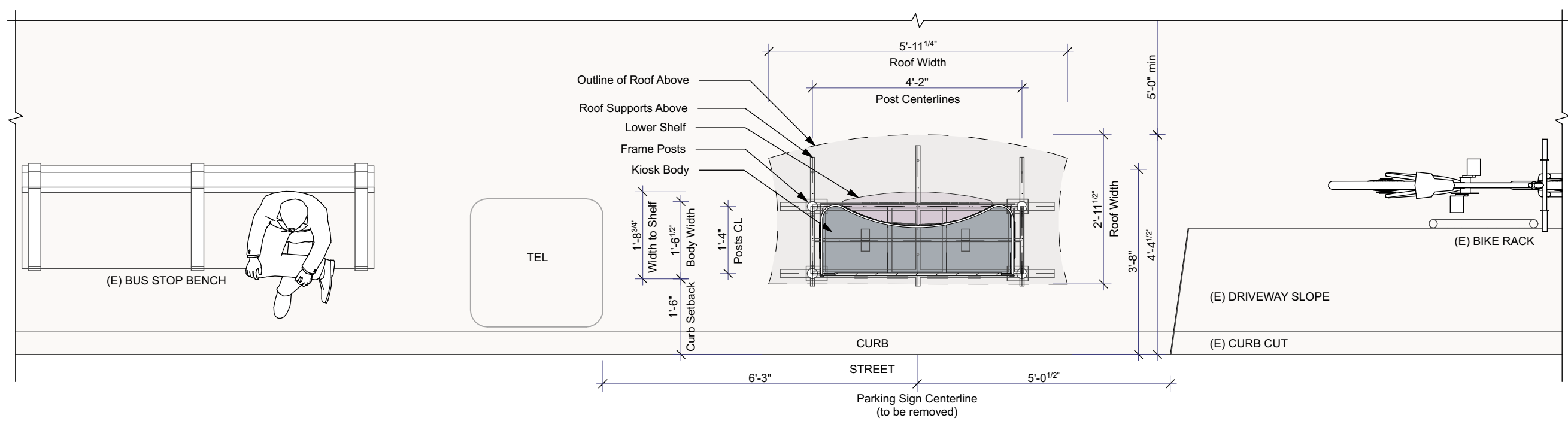
Front Elevation - Sidewalk View



Rear Elevation - Street View



North Elevation - Sidewalk Looking South



Kiosk Sidewalk Plan View

date: 2/5/20
scale: 1/4" = 1'-0"
ID: date: revision:

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All Drawings, Specifications and copies thereof furnished by studioFleming design are and shall remain its property. They are to be used only with respect to this Project and are not to be used on any other project. Submission or distribution to meet official regulatory requirements or for purposes in connection with the Project is not to be construed as publication in derogation of studioFleming design common law copyright or other reserved rights.

Plan - Elevations

A-1

COLUSA CIRCLE
KIOSK
Kensington, CA



date: 2/5/20
scale: 1/4" = 1'-0"
ID: date: revision:

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Front Sidewalk View

Sidewalk Elevation

A-2

COLUSA CIRCLE
KIOSK

Kensington, CA



date: 2/5/20
scale: 1/4" = 1'-0"

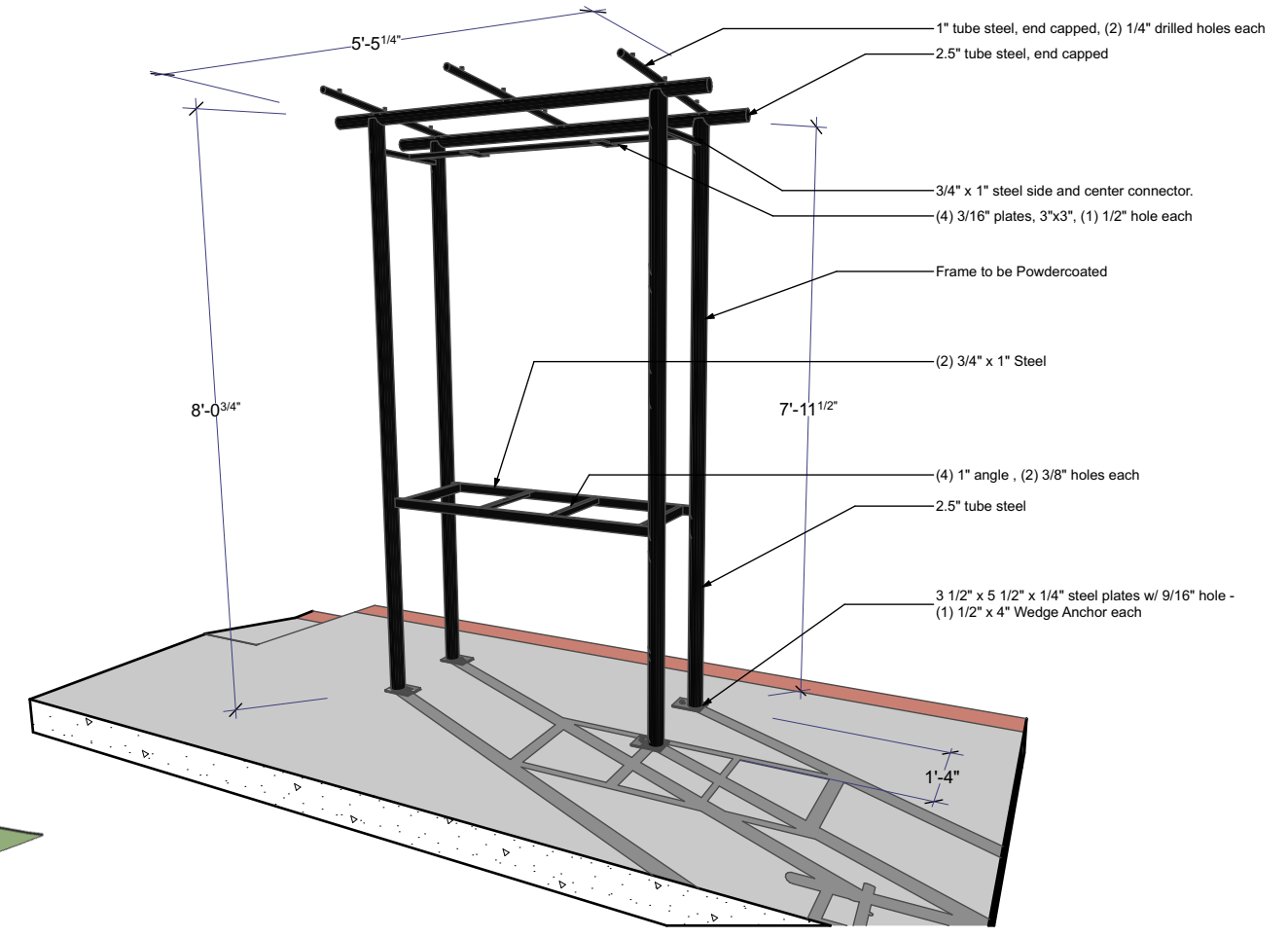
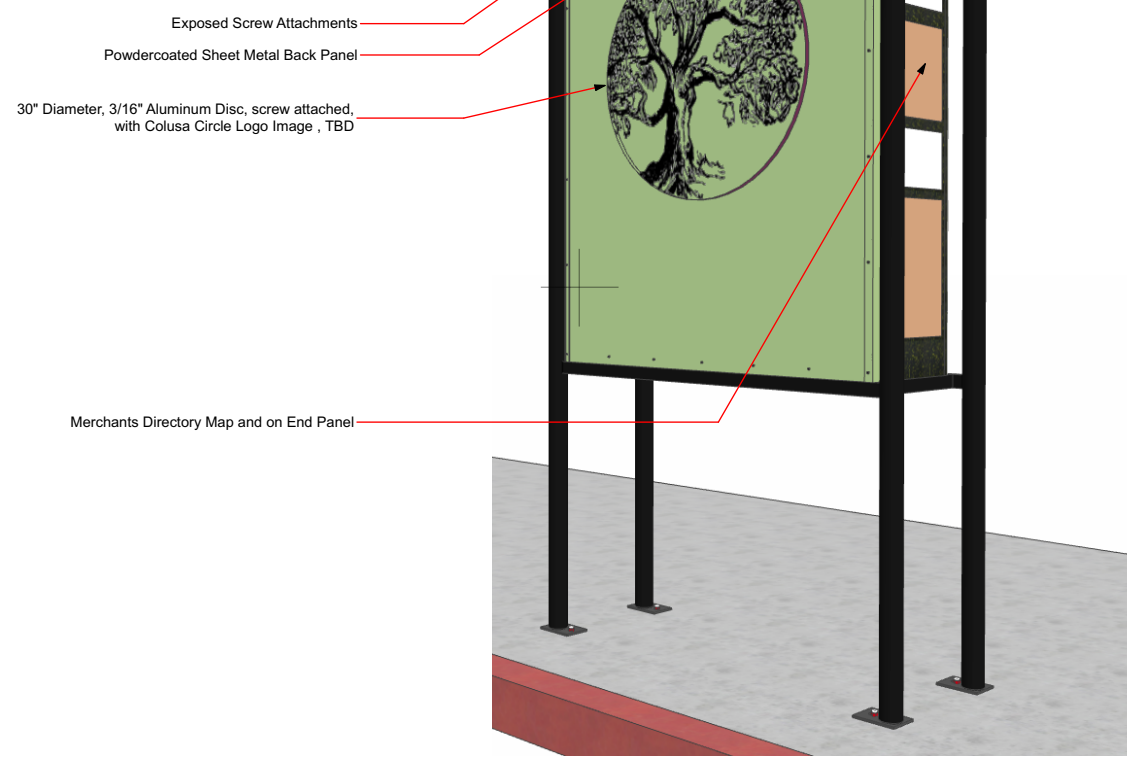
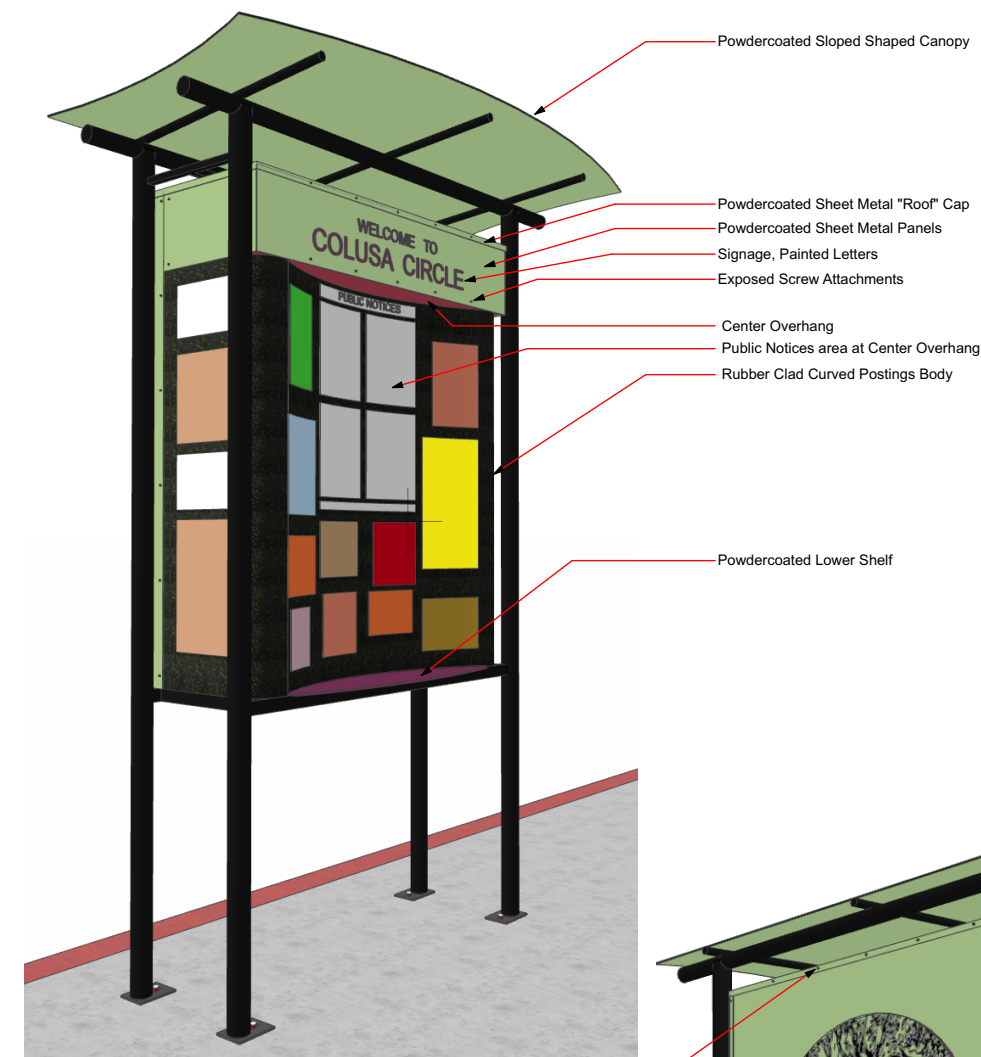
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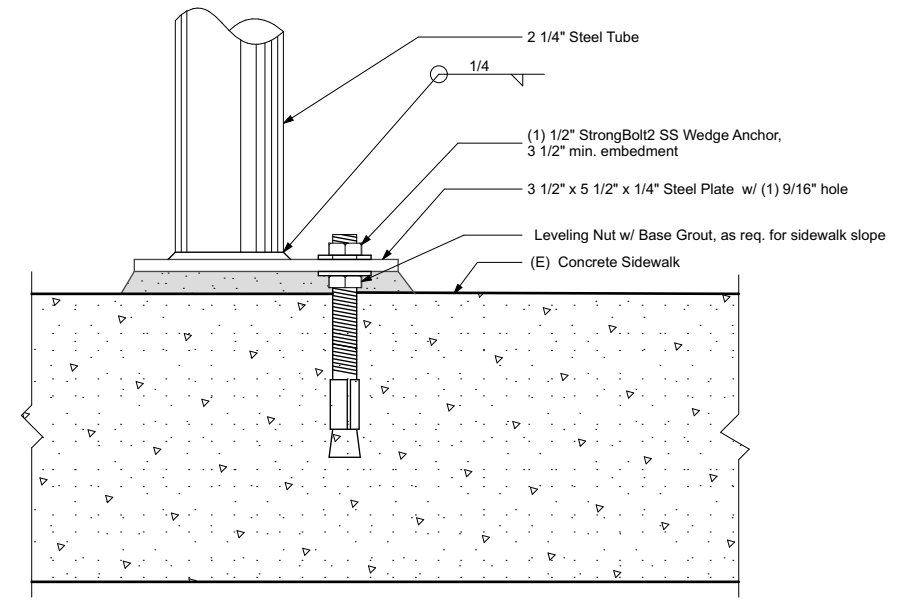
Rear Street View

Street Elevation

A-3



1 Kiosk Frame Only



2 Frame Attachment Detail

date: 2/5/20
scale: 1/4" = 1'-0"

ID: date: revision:

OWNERSHIP AND USE OF DOCUMENTS
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Frame Details

A-4

COLUSA CIRCLE
KIOSK
Kensington, CA



date: 2/5/20
scale: 1/4" = 1'-0"
ID: date: revision:

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Sidewalk Looking South

North Elevation

A-5

**COLUSA CIRCLE
KIOSK**
Kensington, CA



date: 2/5/20
scale: 1/4" = 1'-0"
ID: date: revision:

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Sidewalk Looking North

South Elevation

A-6

KENSINGTON POLICE
PROTECTION & COMMUNITY
SERVICES DISTRICT

Budget

Fiscal Year 2020-21



Last Updated July 6, 2020

Kensington Police Protection and Community Services District
Fiscal Year 2020-21 Proposed Budget

Elected Officials and Management

Elected Officials

Christopher Deppe	Board President
Rachelle Sherris-Watt	Board Vice-President
Sylvia Hacaj	Board Member
Eileen Nottoli	Board Member
Cyrus Mondavi	Board Member

District Management

William Lindsay	Interim General Manager
Walt Schuld	Interim Chief of Police

Kensington Police Protection and Community Services District

Fiscal Year 2020-21 Proposed Budget

TABLE OF CONTENTS

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	#
BOARD OF DIRECTORS AND MANAGEMENT	1
TABLE OF CONTENTS	2
GENERAL MANAGER’S MESSAGE	3-4
NARRATIVE EXPLANATION OF BUDGET PRESENTATION CHANGES	5
BUDGET SUMMARY INFORMATION	6-10
GENERAL FUND REVENUE DETAIL	11
<hr/>	
	#
DEPARTMENTAL ACTIVITIES	12-22
POLICE DEPARTMENT	13-16
PARKS AND RECREATION DEPARTMENT	17-18
DISTRICT ADMINISTRATION	19-21
SOLID WASTE	22
CAPITAL PURCHASES/PROJECTS	23
CASH BALANCE PROJECTION	24
COMMUNITY CENTER REPORT	25
AUTHORIZING STAFF	26
<hr/>	
	#
APPENDIX A	27-31
REVENUE AND EXPENDITURE DETAILS	
APPENDIX B	32-37
20-21 APPROPRIATIONS LIMIT & RESOLUTION	
APPENDIX C	38-39
20-21 BUDGET RESOLUTION	

Kensington Police Protection and Community Services District

Fiscal Year 2020-21 Proposed Budget

GENERAL MANAGER'S MESSAGE

I am pleased to present the budget for the Kensington Police Protection and Community Services District (KPPCSD) for the 2020-21 fiscal year. This document provides a comprehensive overview of the projected District revenues and expenditures for the twelve-month period beginning July 1, 2020. As a financial document, the budget establishes a plan for the coming fiscal year that is consistent with long-term financial and operational stability for the agency, and serves as the basis for monitoring revenues and controlling expenditures throughout the fiscal year to meet these financial goals. As a policy document, the budget reflects the values of the Board in allocating resources in a way that enhances the Kensington community.

In summary, the fiscal year 2020-21 operating budget is balanced, with revenues of \$3,528,577 supporting operating and capital expenditures totaling \$3,464,644 in three service areas – Police, Recreation, and Administration. Revenues are projected to increase by 2.9% in the coming year, while expenditures are proposed to increase by 1.4% in FY 2020-21, generating an operating surplus of \$63,913.

This document describes specific operating objectives inherent in the proposed FY 2020-21 budget for each of the KPPCSD service areas. While the Board has not been able to schedule and complete a comprehensive goal setting session due to the constraints of the coronavirus meeting restrictions, there are several policy level projects that will be a focus for FY 2020-21, including:

- Recruiting and retaining a permanent General Manager and permanent Police Chief – These management positions are currently being filled on an interim basis. The Board will need to develop and implement a process to recruit and retain personnel that can fill these positions beyond the current interim term.
- Public Safety and Administrative facility planning – Work is well underway to complete a feasibility analysis to determine whether or not the existing Kensington Fire Protection District Public Safety Building can be renovated as an essential use facility that will allow the KPPCSD Police Department to continue to share the facility with the Kensington Fire Department. In addition to completing this feasibility analysis, information and options will need to be developed, and decisions will need to be made, regarding temporary facilities, administration facilities, and cost sharing for any jointly-occupied building.
- Reviewing options for long term use of the Annex building – As part of its long-term capital planning, the Board may wish to discuss and develop options for stabilization, renovation, and long-term use of the Annex located in Kensington Park.

Kensington Police Protection and Community Services District

Fiscal Year 2020-21 Proposed Budget

- Planning for increased retirement/OPEB costs – While the District issued pension obligation bonds that stabilized the cost to amortize the unfunded accrued liability as of June 30, 2020, the cost of pension and other post-employment benefit (OPEB) obligations remain long-term concerns, and are anticipated to have negative impacts on future budgets. Work needs to continue on developing strategies to fund these growing financial obligations.
- Reviewing the Landscape Maintenance District assessment for ongoing maintenance of Kensington Park – Early in the fiscal year, the Board should discuss whether or not to propose increasing the assessment levy for Kensington Park to reduce or eliminate the current general fund subsidy for maintenance activities at that location.

I offer my thanks and appreciation to the KPPCSD Board of Directors for its leadership. My thanks also go to members of the KPPCSD staff, and especially Finance and Business Manager Katherine Korsak, for their work to prepare this budget.

Respectfully submitted,

Bill Lindsay
Interim General Manager

Kensington Police Protection and Community Services District

Fiscal Year 2020-21 Proposed Budget

NARRATIVE EXPLANATION OF BUDGET PRESENTATION CHANGES

The income is allocated across all three departments more evenly to promote departments to adhere to their budgets and stay positive. In the past, only the Police Department functioned in the green and the other departments started the fiscal year in the red. The Police Department will receive 63% of the General Levy Tax, account 401, plus all the designated police income accounts 402-418. The Parks and Recreation Department will receive 6% of the General Levy Tax, account 401, and income accounts 424 and 427. The District Administration Department will receive 31% of the General Levy Tax, account 401, plus account 456. However, please note that the administration department functions to support all departments.

In an effort to create more transparency around actual expenses, we have expanded our Chart of Accounts. This will reduce the use of lumping expenses into “miscellaneous” categories. We kept the miscellaneous categories for each department, but the budget for all “miscellaneous” categories has been significantly reduced. These “miscellaneous” accounts are intended to be used for truly unknown expenses that arise during the year. In addition to adding new accounts, we have allocated a few shared expenses across all departments. These include Workers Compensation and General Liability Insurance. Workers Compensation (total cost, \$35,442) is allocated by the percent of payroll for employees in the four departments with payroll costs (Police – 78%, Administration – 20%, Community Center – 1% and Parks/Rec – 1%). General liability (total cost \$60,077) is spread across four departments (Police – 40%, Administration – 40%, Parks/Rec – 10% and Community Center – 10%). The listing of the new accounts, with reasoning is below. The landscaping cost (\$25,000 per year) has also been allocated across Parks/Rec – 50%, Community Center – 30% and Annex – 20%). We have separated the Pension Obligation Bond (which was formally the 527 account which included the CalPERS UAL) into account 529. We have deleted the account 524 and moved this expense to administration, account 809, for district administration payroll taxes. This will help track these expenses more clearly and see exactly where expenses are being incurred.

New Account #	New Account Name	Budget Amount	Explanation of the purpose of the account
529	Pension OBLN Bond Payment	\$ 264,016	By separating this out, it will help the public track this expense more clearly.
554	Traffic Safety	\$ 5,000	Request by former Chief Simpkins
561	Vehicle Fuel	\$ 11,000	Breaking out Fuel so that we can see the actual savings of going to hybrid vehicles
563	Vehicle Lease	\$ 64,000	5 year municipal lease for 4 Hybrid Intceptor SUV's, plus one detective vehicle, total of 5 new vehicles
567	Alarm	\$ 1,000	Broken out, used to be included in Acct 568
569	Storage	\$ 1,700	Broken out, used to be included in Acct 568
571	Records	\$ 3,500	Broken out, used to be included in Acct 568
578	POST Reimburse	\$ 500	Broken out, used to be included in Acct 568
587	IT Contract	\$ 13,000	Allocated between actual costs of PD IT contract expenses for Rubiconn, used to all reside in acct 810
590	General Liability Insurance	\$ 24,309	Allocated @ 40% of total, \$60,770
593	Volunteer Programs	\$ 2,500	Request by former Chief Simpkins
641	General Maintenance	\$ 1,000	Broken out, used to be included in Acct 672
644	Landscaping	\$ 7,500	Total landscaping cost \$25,000; 30% allocation
645	General Liab./Workers Comp	\$ 6,788	General Liability Allocated @ 10% of total, \$60,770 plus Workers Comp @ 1% of total \$35,442
647	Rental	\$ 500	Direct expenses that are not reimbursable for rental use of community center
649	Misc	\$ 250	New category
651	General Maintenance	\$ 55,000	This includes the cost of the tree removal, low \$26,000, high \$40,000.
652	Repairs	\$ 5,000	Broken out, used to be included in Acct 672
653	Landscaping	\$ 12,500	Broken out, used to be included in Acct 672; Total landscaping cost \$25,000; 50% allocation
654	Janitorial Supplies	\$ 250	Supplies to clean and stock the park bathrooms.
655	Rental	\$ 500	Expense if we are able to start to rent the park areas out to the public for parties and/or events.
656	Utilities	\$ 13,000	Broken out, used to be included in Acct 672; EBMUD water for the park
657	General Liability Insurance	\$ 6,710	General Liability Allocated @ 10% of total, \$60,770 plus Workers Comp @ 1% of total \$35,442
658	Levy Administration	\$ 6,000	Broken out, used to be included in Acct 672
659	Misc	\$ 250	Broken out, used to be included in Acct 672
656	Annex General Maintenance	\$ 1,000	Might include things like termite mitigation.
666	Annex Repairs	\$ 1,000	This would be for small repairs, any large renovation will be budgeted in the capital outlay account, may need to create a new capital outlay account for Annex renovation
667	Annex Landscaping	\$ 5,000	Total landscaping cost \$25,000; 20% allocation
669	Misc Projects	\$ 2,000	Community/parks projects that are approved by the Board of Directors
816	Office Supplies	\$ 2,000	Broken out, used to be included in Acct 898
817	Postage	\$ 500	Broken out, used to be included in Acct 898
818	Mileage	\$ 200	Broken out, used to be included in Acct 898
819	Dues/Subscriptions	\$ 7,800	Broken out, used to be included in Acct 898
825	Board Continuing Ed/Conf.	\$ 5,000	Broken out, used to be included in Acct 898
826	Board Meetings	\$ 2,000	Broken out, used to be included in Acct 898
851	Workers Compensation	\$ 7,088	Workers Comp Allocation is 20% of total \$35,442
861	LAFCO	\$ 2,200	Broken out, used to be included in Acct 898

Summary Information

Kensington Police Protection and Community Services District

Fiscal Year 2020-21 Proposed Budget

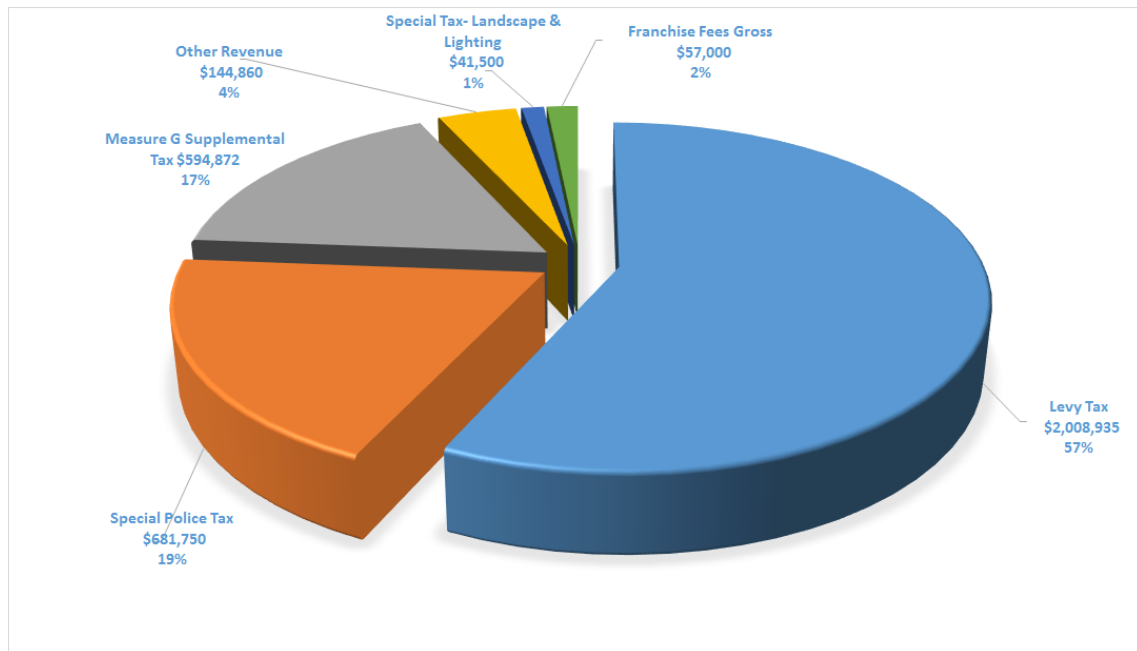
BUDGET SUMMARY

	FY 2017-18	FY2018-19	FY 2019-20	FY 2020-21	
	Actual	Actual	Budget	Budget	Percent Change
REVENUE					
Police Activities	3,177,797	3,179,000	3,337,900	2,661,751	-20.3%
Parks and Recreations Activities	67,998	51,700	39,200	177,036	351.6%
District Administration	78,182	54,485	51,630	632,770	1125.6%
Waste Administration	-	-	-	57,000	
TOTAL REVENUE	\$ 3,323,977	\$ 3,285,185	\$ 3,428,730	\$ 3,528,557	2.6%
EXPENDITURES					
Police Activities	2,348,361	2,474,163	2,603,545	2,647,076	1.7%
Parks and Recreations Activities	98,460	118,955	126,134	158,018	25.3%
District Administration	528,623	541,549	653,363	614,433	-6.0%
Capital Outlay	123,250	61,300	32,117	45,117	40.5%
TOTAL EXPENDITURES	3,098,694	3,195,967	3,415,159	3,464,644	1.4%
TOTAL OPERATING/CAPITAL EXPENSES	225,283	89,218	13,571	63,913	371.0%

Kensington Police Protection and Community Services District Fiscal Year 2020-21 Proposed Budget

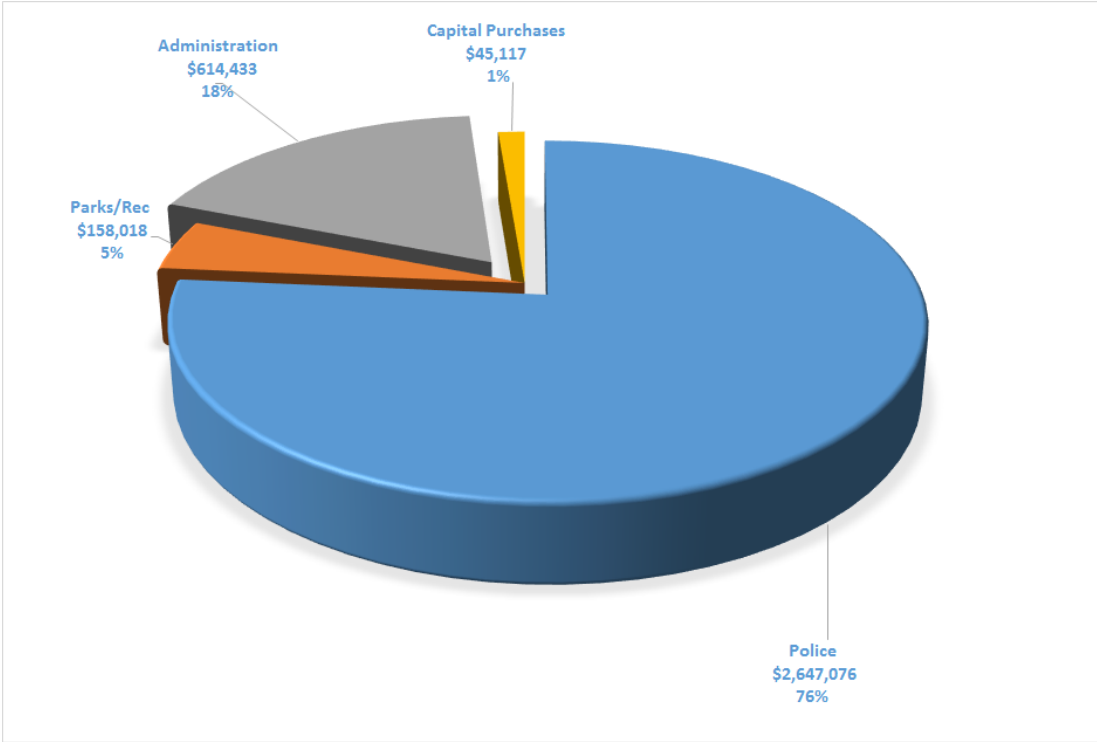
GENERAL FUND REVENUE BY SOURCE

Fiscal Year 2020-21



Kensington Police Protection and Community Services District
Fiscal Year 2020-21 Proposed Budget

GENERAL FUND EXPENDITURES BY ACTIVITY
Fiscal Year 2020-21



(Excludes Community Center Renovation Project)

Kensington Police Protection and Community Services District

Fiscal Year 2020-21 Proposed Budget

REVENUE & EXPENSE SUMMARY

	FY 2017-18 Actual	FY2018-19 Actual	FY 2019-20 Budget	FY 2020-21 Budget	Percent Change
REVENUE					
401 Levy Tax	1,763,520	1,869,928	1,941,000	2,008,935	3.5%
402 Special Police Tax	681,851	681,780	682,000	681,750	0.0%
403 Misc - Tax Police	-	73	-	-	0.0%
404 Measure G Supplemental Tax	548,106	565,740	588,400	594,872	1.1%
410 Police Fees/Service Charges	-	3,570	1,500	1,500	0.0%
411 Kensington Hilltop Services Reimb.	8,372	839	-	-	0.0%
412 Special Assignment Revenue	-	4,525	-	-	0.0%
413 West County Crossing Guard Reimb.	7,010	-	-	-	0.0%
414 POST Reimbursement	-	4,009	-	3,000	0.0%
415 Grants - Police	151,363	155,948	100,000	100,000	0.0%
416 Investment Income - Interest Police	12,000	28,169	15,000	10,000	-33.3%
418 Misc Police Income	-	9,876	10,000	5,000	-50.0%
419 Supplemental Workers Comp Reimb.	-	1,738	-	-	0.0%
424 Special Tax-L&L	37,481	38,841	39,000	41,500	6.4%
427 Community Center Revenue	29,595	7,870	-	15,000	0.0%
437 Contributions for Sound System	-	-	200	-	-100.0%
438 Misc Park/Rec Rev	-	75,320	-	-	0.0%
439 Contributions for Community Ctr	722	476,350	-	-	0.0%
448a Franchise Fees Gross	54,266	94,856	90,000	100,000	11.1%
448b less Franchise Fees Paid Out	-	(40,653)	(38,570)	(43,000)	0.0%
456 Interest-District	10,416	3,924	200	10,000	4900.0%
458 Misc District Revenue	19,275	1,559	-	-	-
TOTAL REVENUE	\$ 3,323,977	\$ 3,984,264	3,428,730	3,528,557	2.9%
EXPENDITURES					
# Police Salary and Benefits					
Total Police Salaries and Benefits	1,948,453	1,887,096	2,263,094	2,214,567	-0.4%
Total Police Other Expenses	399,908	337,723	340,451	432,509	27.0%
TOTAL POLICE EXPENSES	2,348,361	2,224,819	2,603,545	2,647,076	1.7%
# Parks/Recreation Salaries and Benefits					
Total Parks/Recreation Salaries and Benefits	9,064	9,176	7,307	9,639	31.9%
Total Community Center Expenses	10,785	9,397	6,977	24,169	246.4%
Total Park Expenses	-	-	-	99,210	0.0%
Total Other Parks/Recreation Expenses	58,061	90,632	106,600	25,000	-76.5%
TOTAL PARKS/RECREATION EXPENSES	98,460	127,841	126,134	158,018	25.3%
# District Administration					
Total District Admin Salaries and Benefits	164,065	206,356	244,739	304,500	24.4%
Total Other Administration Expenses	364,558	575,607	408,624	309,933	-24.2%
TOTAL DISTRICT ADMINISTRATION EXPENSES	528,623	781,963	653,363	614,433	-6.0%
TOTAL CAPITAL OUTLAY	123,250	44,396	32,117	45,117	40.5%
TOTAL OPERATING/CAPITAL EXPENSES	3,098,694	3,179,019	3,415,159	3,464,644	1.4%
OPERATING SURPLUS/(SHORTFALL)	225,283	805,245	13,571	63,913	371.0%

Kensington Police Protection and Community Services District
Fiscal Year 2020-21 Proposed Budget

GENERAL FUND REVENUE DETAIL

REVENUE	FY 2017-18 Actual	FY2018-19 Actual	FY 2019-20 Budget	FY 2020-21 Budget	Percent Change
401 Levy Tax	1,763,520	1,869,928	1,941,000	2,008,935	3.5%
402 Special Police Tax	681,851	681,780	682,000	681,750	0.0%
403 Misc - Tax Police	-	73	-	-	0.0%
404 Measure G Supplemental Tax	548,106	565,740	588,400	594,872	1.1%
409 Asset Seizure	-	-	-	-	0.0%
410 Police Fees/Service Charges	-	3,570	1,500	1,500	0.0%
411 Kensington Hilltop Services Reimb.	8,372	839	-	-	0.0%
412 Special Assignment Revenue	-	4,525	-	-	0.0%
413 West County Crossing Guard Reimb.	7,010	-	-	-	0.0%
414 POST Reimbursement	-	4,009	-	3,000	0.0%
415 Grants - Police	151,363	155,948	100,000	100,000	0.0%
416 Investment Income - Interest Police	12,000	28,169	15,000	10,000	-33.3%
418 Misc Police Income	-	9,876	10,000	5,000	-50.0%
419 Supplemental Workers Comp Reimb.	-	1,738	-	-	0.0%
424 Special Tax-L&L	37,481	38,841	39,000	41,500	6.4%
427 Community Center Revenue	29,595	7,870	-	15,000	0.0%
437 Contributions for Sound System	-	-	200	-	-100.0%
438 Misc Park/Rec Rev	-	75,320	-	-	0.0%
439 Contributions for Community Ctr	722	476,350	-	-	0.0%
448a Franchise Fees Gross	54,266	94,856	90,000	100,000	11.1%
448b less Franchise Fees Paid Out	-	(40,653)	(38,570)	(43,000)	0.0%
456 Interest-District	10,416	3,924	200	10,000	4900.0%
458 Misc District Revenue	19,275	1,559	-	-	-
TOTAL REVENUE	\$ 3,323,977	\$ 3,984,264	3,428,730	3,528,577	2.9%

DEPARTMENTAL ACTIVITIES

Kensington Police Protection and Community Services District

Fiscal Year 2020-21 Proposed Budget

POLICE DEPARTMENT

Departmental Overview

The Kensington Police Department was established in the mid-1940's. The Department provides the full range of services usually provided by a local department that maintains a staff of sworn officers. Typical responsibilities include crime prevention, traffic control, neighborhood patrol, responding to emergency calls, issuing traffic and parking citations, enforcing warrants, mediating disputes, investigating crimes, investigating traffic accidents, providing first aid, enforcing warrants, arresting violators, testifying in court, and enforcing court orders.

Key Accomplishments – Fiscal Year 2019-20

- Improved Technology i.e. Body Worn Cameras, updated office computers and radios, and installed Axon signals in vehicles.
- Improved Community Engagement through social media presence, “Recess with the Cops/Read Across America/Chat with Chief,” and held numerous meetings with residents in groups and individually.
- Conducted formal review of training and quality of police reports and investigations.
- Improved payroll process, digitized files, and created a daily schedule system.
- Updated POST recruiting website.
- Completed all pending Internal Affairs Investigations.
- Designated a Traffic Safety Officer and updated traffic manual.
- Recruited Interim Police Chief to replace outgoing Chief.
- Kensington continues to be a very safe community with consistently low violent and property crime rates.

Major Goals – Fiscal Year 2020-21

- Professionalize Police Department Infrastructure.
- Continue to engage the Community and concerned groups through programs, social media, meetings, and establishing a yearly citizen's academy.
- Update and replace existing dilapidated vehicle fleet.
- Update entire Policy Manual.
- Update Field Training Program.
- Explore outsourcing contracts for Major Crimes and Internal Affairs Investigations.
- Continue proactive policing in traffic safety.

Kensington Police Protection and Community Services District

Fiscal Year 2020-21 Proposed Budget

- Improve records management and information systems i.e. sex registration process, evidence management, Cal Photo, and the Automated Response Information Exchange System (ARIES).
- Establish and complete application process to use the State Criminal Law Enforcement Telecommunications System.
- Prioritize recruitment of Officers and next Chief of Police.
- Continue to assist in the design and remodel of existing Police Department.
- Establish a Volunteer and Cadet Program.
- Work with El Cerrito Fire District to collectively update emergency evacuation route.

Kensington Police Protection and Community Services District
Fiscal Year 2020-21 Proposed Budget

POLICE DEPARTMENT EXPENDITURES Salaries & Benefits

	FY 2017-18 Actual	FY2018-19 Actual	FY 2019-20 Budget	FY 2020-21 Budget	Percent Change
<u>EXPENDITURES</u>					
# Police Salary and Benefits					
<u>Salaries</u>					
502 Salaries - Sworn	746,268	725,580	995,791	1,097,544	10.2%
504 Compensated Absences	1,745	22,576	9,600	12,000	25.0%
506 Overtime	141,928	121,041	75,000	60,000	-20.0%
508 Salaries - Non-Sworn	67,680	25,576	52,912	40,826	-22.8%
Total Salaries	957,621	894,773	1,133,303	1,210,370	6.8%
<u>Benefits</u>					
516 Uniform Allowance	5,000	4,900	8,200	9,000	9.8%
518 Safety Equipment	3,832	500	2,500	2,250	-10.0%
521-A Health Insurance - Active	134,034	132,121	146,536	149,243	1.8%
521-R Health Insurance - Retirees	151,707	174,115	186,097	174,660	-6.1%
521-T OPEB Trust	262,462	247,036	239,911	151,304	-36.9%
522 Disability/Life Insurance	2,971	2,923	6,246	5,630	-9.9%
523 Social Security/Medicare	15,431	12,745	16,537	19,748	19.4%
524 Social Security/District	7,603	1,586	3,281	-	-100.0%
527 CalPERS - District Portion	292,399	330,711	405,090	194,834	-51.9%
528 CalPERS Employee Portion	31,925	22,579	23,393	5,866	-74.9%
529 Pension Oblg Bond Payment				264,016	0.0%
530 Workers Compensation	83,468	63,031	92,000	27,645	-70.0%
540 Advanced Industrial Disability	0	77	-	-	0.0%
Total Benefits	990,832	992,323	1,129,791	1,004,196	-11.1%
Total Police Salaries and Benefits	1,948,453	1,887,096	2,263,094	2,214,567	-2.1%

Kensington Police Protection and Community Services District
Fiscal Year 2020-21 Proposed Budget

POLICE DEPARTMENT EXPENDITURES
Departmental Operations

	FY 2017-18 Actual	FY2018-19 Actual	FY 2019-20 Budget	FY 2020-21 Budget	Percent Change
<u>Police Other Expenses</u>					
552 Police Supplies	159	1,411	2,200	2,200	0.0%
553 Range/Ammunition Supplies	1,325	5,159	5,500	5,500	0.0%
554 Traffic Safety	-	-	-	5,000	0.0%
560 Crossing Guard	11,301	12,767	14,893	15,000	0.7%
561 Vehicle Fuel	-	-	-	11,000	0.0%
562 Vehicle Maintenance	29,717	36,316	30,000	16,000	-46.7%
563 Vehicle Lease	-	-	-	64,000	0.0%
564 Communications	199,961	135,219	142,578	127,300	-10.7%
566 Radio Maintenance	908	-	-	5,000	0.0%
567 Alarm	-	-	-	1,000	0.0%
568 Prisoner Booking	10,843	9,330	12,000	5,000	-58.3%
569 Storage	-	-	-	1,700	0.0%
570 Training	4,322	5,944	10,000	10,000	0.0%
571 Records	-	-	-	3,500	0.0%
572 Hiring	1,826	12,308	15,750	15,750	0.0%
574 Reserve Officers	9,189	-	4,000	4,000	0.0%
576 Dues, Meals, Travel	1,705	1,923	2,850	2,350	-17.5%
578 POST Reimburse	-	-	-	500	0.0%
580 Utilities	10,036	11,634	13,800	13,800	0.0%
581 Building Maintenance and Repairs	-	18	3,000	3,000	0.0%
582 Office Supplies	6,004	4,876	6,500	6,500	0.0%
587 IT Contract	-	-	-	13,000	0.0%
588 Telephone	7,226	5,265	5,280	27,500	420.8%
590 Janitorial	4,633	4,063	4,000	4,000	0.0%
591 General Liability Insurance	-	-	-	24,309	0.0%
592 Publications	2,820	2,915	3,500	3,500	0.0%
594 Community Policing	7,789	2,631	4,500	4,500	0.0%
593 Volunteer Programs	-	-	-	2,500	0.0%
595 Legal/Consulting	81,236	76,642	50,000	25,000	-50.0%
596 CAL- I.D.	5,262	5,525	6,100	6,100	0.0%
599 Measure G Administration	3,646	3,776	4,000	4,000	0.0%
Total Police Other Expenses	399,908	337,723	340,451	432,509	27.0%
TOTAL POLICE EXPENSES	2,348,361	2,224,819	2,603,545	2,647,076	1.7%

Kensington Police Protection and Community Services District

Fiscal Year 2020-21 Proposed Budget

PARKS AND RECREATION

Departmental Overview

KPPCSD maintains the Community Center, Kensington Park and surrounding amenities, including the tot lot, swings, picnic areas, basketball court, and tennis courts.

For many years, the District has entered into agreements with the Kensington Community Council (KCC) to offer recreation programs for school children and adults at the Community Center. KCC is a not-for-profit organization that also helps raise funds and provides volunteers to help maintain the Community Center and Kensington Park.

Key Accomplishments – Fiscal Year 2019-20

The overriding accomplishment during FY 2019-20 was the renovation of the Community Center at an overall cost of approximately \$1.8 million. The renovated facility will better serve the recreation and special event needs of the Kensington community, and will serve as a gathering point for the community for many years to come.

Major Goals – Fiscal Year 2020-21

Goals for FY 2020-21 are somewhat speculative due to the existing public health restrictions resulting from the coronavirus pandemic. Nonetheless, work can still proceed to position the Community Center and Kensington Park to serve the needs of the community. Specific goals include:

- Updating the agreement between KPPCSD and KCC to continue to offer recreation programs and classes at the Community Center.
- Updating policies and procedures for use of the Community Center and Park, including reviewing policies for fee-based use.
- Implementing a web-based application for access by community members in reserving the Community Center and Park for private activities.
- Update a survey of Park trees to determine the need for removal or trimming for safety purposes.
- Remove invasive plant hazards including poison oak.
- Complete resurfacing of the tennis courts.
- Institutionalize regular staff inspections of the Park and Community Center to enhance regular maintenance activities and to increase safety for visitors.

Kensington Police Protection and Community Services District

Fiscal Year 2020-21 Proposed Budget

PARKS & RECREATION EXPENDITURES

	FY 2017-18 Actual	FY2018-19 Actual	FY 2019-20 Budget	FY 2020-21 Budget	Percent Change
# Parks/Recreation Salaries and Benefits					
601 Salaries	8,591	8,524	6,788	3,380	-50.2%
623 Social Security/Medicare	473	652	519	259	-50.2%
Total Parks/Recreation Salaries and Benefits	9,064	9,176	7,307	3,639	-50.2%
602 Custodian	20,550	18,635	5,250	6,000	14.3%
# Community Center					
641 General Maintenance	-	-	-	1,000	0.0%
642 Utilities	5,599	5,786	1,327	6,131	362.0%
643 Janitorial Supplies	779	1,139	250	500	100.0%
644 Landscaping	-	-	-	7,500	0.0% 30% of 25,000
645 General Liab./Workers Comp	-	-	-	6,788	0.0%
646 Facility Repairs	1,826	600	2,400	1,500	-37.5%
647 Rental	-	-	-	500	0.0%
648 Equipment Maintenance	2,581	1,872	3,000	-	-100.0%
649 Misc	-	-	-	250	0.0%
Total Community Center Expenses	10,785	9,397	6,977	24,169	246.4%
# Park					
651 General Maintenance	-	-	-	55,000	0.0%
652 Repairs	-	-	-	5,000	0.0%
653 Landscaping	-	-	-	12,500	0.0% 50% of 25,000
654 Janitorial Supplies	-	-	-	250	0.0%
655 Rental	-	-	-	500	0.0%
656 Utilities	-	-	-	13,000	0.0%
657 General Liab./Workers Comp	-	-	-	6,710	0.0%
658 Levy Administration	-	-	-	6,000	0.0%
659 Misc	-	-	-	250	0.0%
Total Park Expenses	-	-	-	99,210	0.0%
# Other Parks/Recreation Expenses					
665 Annex General Maintenance	-	-	-	1,000	0.0%
666 Annex Repairs	-	-	-	1,000	0.0%
667 Annex Landscaping	-	-	-	5,000	0.0% 20% of 25,000
668 Annex Miscellaneous Expenses	-	-	4,000	-	-100.0%
669 Miscellaneous Projects	-	-	-	2,000	0.0%
670 Gardening Supplies	-	-	1,000	-	-100.0%
672 Kensington Park O&M	57,508	90,632	90,600	-	-100.0%
674 Tennis Court Maintenance	-	-	10,000	16,000	60.0%
678 Miscellaneous Expenses	553	-	1,000	-	-100.0%
Total Other Parks/Recreation Expenses	58,061	90,632	106,600	25,000	-76.5%
TOTAL PARKS/RECREATION EXPENSES	98,460	127,841	126,134	158,018	25.3%

Kensington Police Protection and Community Services District

Fiscal Year 2020-21 Proposed Budget

DISTRICT ADMINISTRATION

Departmental Overview

The KPPCSD District Administration Department handles the oversight and processing of all administrative matters. Structurally, at a small district such as KPPCSD, the administration department is the umbrella department for all district matters. The General Manager advises on efficient delivery of services, best practices to achieve an effective organization, oversees major projects and implementation of policies at the direction of the Board of Directors. The General Manager works cross-sectionally to explore methods that improve accountability, fiscal stability, cost effectiveness, professional standards and evaluation of all services relating to the district.

Key Accomplishments – Fiscal Year 2019-20

- Hired 3 new part-time administrative staff including a new Clerk of the Board, a Finance and Business Manager, and an Administrative Assistant.
- Implemented a schedule to hold weekly staff meetings to coordinate and check-in with all department heads (Including the Chief of Police, General Manager, Finance and Business Manager, Parks Administrator, Clerk of the Board, and Administrative Assistant).
- Created a file structure and database for all district data to be saved and backed up to create redundancy.
- Digitized the current year and continue to work to digitize as much historical data as possible.
- Setup technology so that the administrative staff have the ability to work remotely.
- In partnership with the Police Department, completed an implementation of a new payroll system and timekeeping process for the police and administrative staff.
- Completion of a new Accounts Payable Transmittal Process to create more transparency for the Board of Directors to see all transactions that go through the district, to help with data organization for the annual audit and to create redundancy.
- Plan to scale back on consultant services.
- Completion of steps to obtain the maximum points that earned for the District with SDRMA for the districts Liability and Workers Compensation to save approximately \$13,000 for the 20-21 renewal.
- Digitize the contract signature process, using DocuSign, for the Board of Director so that contracts, resolutions, board minutes and all other important documents requiring signatures can and do get signed and posted in a more efficient and timely manner.
- Identified the need for an outside accounting firm to know and understand our all of our accounting processes and procedures, to do our monthly bank (county) reconciliations, and to provide a level of assurance to the district when we report our numbers out to the public. This is to ensure good internal controls in such a small office, create a level of redundancy, and segregation of duties.
- Completion of the Annual Audit.

Kensington Police Protection and Community Services District

Fiscal Year 2020-21 Proposed Budget

Major Goals – Fiscal Year 20-21

- Work collaboratively across all departments to increase morale, a team environment and work efficiencies.
- Continue to work with community members to address the needs of the public.
- Build a meaningful budget that holds each department accountable to work within their budgets.
- Continue to improve upon the Public Records Request Process, with the goals of timely responses and lessening legal and consulting fees related to these requests. Also implement a tracking system so that we can report to the public the amount of time and money that is needed to respond to requests.
- Create a comprehensive salary schedule for all district employees with clear pay grades.
- Create an internal Human Resources Manual that included standard operating procedures for handling all HR related issues including but not limited to, on-boarding platform/process, employee review system, proper training, clear job descriptions, etc.
- Create a finance/accounting manual.
- Create an Injury, Illness and Prevention Plan.
- Evaluate the current accounting system (QuickBooks) and make a recommendation as to whether the district should stay with QuickBooks or go to a true fund accounting software system that is also cloud based program such as Accufund, Intacct or others to be researched.
- Oversee the completion of the annual audit.

Kensington Police Protection and Community Services District
Fiscal Year 2020-21 Proposed Budget

DISTRICT ADMINISTRATION EXPENDITURES

	FY 2017-18 Actual	FY2018-19 Actual	FY 2019-20 Budget	FY 2020-21 Budget	Percent Change
# District Administration					
<u>Salaries</u>					
808 Salaries	156,145	191,692	227,347	282,500	24.3%
809 Payroll Taxes	7,920	14,664	17,392	22,000	26.5%
Total District Admin Salaries and Benefits	164,065	206,356	244,739	304,500	24.4%
<u>Other Expenses</u>					
810 IT Contract	31,164	23,292	30,088	11,244	-62.6%
815 Admin Communications	-	4,430	5,000	5,000	0.0%
816 Office Supplies	-	-	-	2,000	0.0%
817 Postage	-	-	-	500	0.0%
818 Mileage	-	-	-	200	0.0%
819 Dues/Subscriptions	-	-	-	7,800	0.0%
820 Copier Contract	5,043	5,692	6,893	6,893	0.0%
825 Board Continuing Ed/Conf.	-	-	-	5,000	0.0%
826 Board Meetings	-	-	-	2,000	0.0%
830 Legal	76,461	191,724	80,840	85,000	5.1%
835 Consulting	92,104	86,919	25,800	30,000	16.3%
840 Accounting	40,751	54,624	51,450	35,000	-32.0%
850 General Liability Insurance	36,588	42,438	70,000	24,308	-65.3%
851 Workers Compensation	-	-	-	7,088	0.0%
860 Elections	-	6,387	-	6,400	0.0%
861 LAFCO	-	-	-	2,200	0.0%
865 Police Building Lease	35,468	36,036	36,603	40,000	9.3%
870 County Expense	21,855	22,455	24,300	24,300	0.0%
890 Waste/Recycle	4,462	2,231	51,000	5,000	-90.2%
898 Miscellaneous Expenses	20,662	22,131	26,650	10,000	-62.5%
899 Depreciation Expense	-	77,249	-	-	0.0%
Total Other Administration Expenses	364,558	575,607	408,624	309,933	-24.2%
TOTAL DISTRICT ADMINISTRATION EXPENSES	528,623	781,963	653,363	614,433	-6.0%

Kensington Police Protection and Community Services District

Fiscal Year 2020-21 Proposed Budget

SOLID WASTE

Departmental Overview

In 1979, Kensington residents voted to add solid waste to the services provided by the Kensington Police Protection and Community Service District. Kensington's most recent contract with Bay View Refuse and Recycling commenced in 2015 and will expire in 2023. Through this agreement, Bay View Refuse and Recycling provides weekly garbage collection and twice-monthly green waste pick-ups.

In 2017, the KPPCSD Board began researching the possibility of adding food composting to the list of services. Composting options are under evaluation to ascertain whether residents wish to add, and to pay an additional fee, for this service. Should this service be included, residents will be able to add compostable food items to their green waste, and these bins will be collected every week.

Major Goals – Fiscal Year 2020-21

- Monitor and continue to expand diversion of solid waste from the landfill.
- Consider possibility of adding food composting to curbside solid waste collection, including implementing a pilot project to assess program design.
- Consider hiring a qualified firm to conduct a rate study for implementation of a composting program.
- Consider early planning for process related to 2023 contract expiration.

CAPITAL PURCHASES/CAPITAL PROJECTS

- Government lease/purchase a fleet of 4 hybrid SUV interceptor police vehicles and 1 hybrid detective vehicle.
- Mid-year budget review to include:
 - Discussion of capital improvements for the Annex.
 - Temporary housing space for the Police Department during the renovation of the Public Safety Building.

Kensington Police Protection and Community Services District

Fiscal Year 2020-21 Proposed Budget

General Fund - Cash Balance Projection

June 30, 2020

		Projected 2019-20	Community Center Restricted	
			Loan	\$ 250,000.00
			Eagle Builders Settlement	\$ 75,200.00
			Donations	\$ 482,072.00
			Past Board Allocations	\$ 1,090,000.00
			WW Grant Projected 9/20	\$ 158,000.00
			Money Spent in Previous Years	\$ (245,788.82)
			Total	\$ 1,809,483.18
Cash Carryover June 30, 2019 - General Fund		\$ 1,732,643		
Cash Carryover June 30, 2019 - Community Center Restricted		\$ 1,809,483		
Total Cash Carryover		\$ 3,542,126		
Projected Revenue (Net of Community Ctr)		3,517,416		
Projected Expenditures (Net of Community Ctr)		3,506,375		
Projected Operating Surplus		11,041		
Total Projected Cash Balance		\$ 3,553,167		
Less				
Non-spendable district portion of bond		(7,206)		
Restricted - Estimated Vacation/comp time liability		87,000		
Restricted - Bay View Net Balance		176,403		
		<u>256,197</u>		
Less				
Community Center Renovation Funds - Already Spent		1,561,991		
Community Center Renovation Funds Projected to complete project		168,047		
		<u>1,730,038</u>		
Projected Unassigned Cash Balance - June 30, 2020		\$ 1,487,487		
Projected Cash Balance - Community Center Restricted		\$ 79,445		
Total		\$ 1,566,932		

Kensington Police Protection and Community Services District

Fiscal Year 2020-21 Proposed Budget

Community Center Renovation Budget Status

Original Contract Sum with KCK Builders	Report	1,669,400.00
Initial Costs outside of contract (2011-2019)		125,035.24
Initial Costs outside of contract (2011-2019) - Glass		120,753.58
Total		245,788.82

Costs Incurred/Paid out in the 2019/2020 Fiscal Year			
Date	Name	Memo	Amount
08/15/2019	The Key Shack Inc.	Inv. # 12037 - Community Center Keys for KCK (Contractor)	120.00
08/30/2019	KCK Builders	Application #1	80,750.00
09/13/2019	Glass Associates, Inc.	Invoice: KPPCSD.12 - 09/05/19	7,800.00
09/30/2019	Chicago Title Company	Invoice: FCLA-TO19001155-1 09/18/19	750.00
10/15/2019	Eco Bay Services, Inc.	Abatement Service per proposal dated 04/01/19	33,500.00
10/15/2019	KCK Builders	Application #2	274,902.45
10/30/2019	Applied Materials & Engineering, Inc.	Invoice: 1190703-0919	1,245.00
11/15/2019	Glass Associates, Inc.	Reimbursement expenses (09/01 - 10/31 '2019)	7,800.00
11/29/2019	Applied Materials & Engineering, Inc.	Invoice: 1190703-1019	1,185.00
12/13/2019	Glass Associates, Inc.	Construction Admin Phase Services	3,900.00
12/13/2019	Sensible Environmental Solutions, Inc.	Kensington Community Center Hazardous Materials Abatement Specs.	4,535.00
12/16/2019	KCK Builders	Application #3	254,466.05
12/30/2019	Applied Materials & Engineering, Inc.	Invoice: 1190703-1119	1,559.00
12/30/2019	KCK Builders	Application #4	262,081.25
01/10/2020	KCK Builders	Application #5	248,266.35
03/27/2020	KCK Builders	Application #6	152,047.50
04/14/2020	Thomas Swan Sign Co.	Sign for the front of the community center 50% deposit	1,204.22
04/30/2020	KCK Builders	Application #7	210,804.05
04/30/2020	Glass Associates, Inc.	Construction Admin Phase Services	13,600.00
05/14/2020	Staples, Inc.	New Whiteboards for the new community center	270.60
05/14/2020	Thomas Swan Sign Co.	Sign for the front of the community center 50% deposit	1,204.22
Expenses paid out as of 6.15.2020			1,561,990.69

Remaining Costs to be paid out to close the project			
Date	Name	Memo	Amount
To be Paid in 2020	KCK	Remaining Balance incl. contingency credit to KCK	131,421.00
To be Paid in 2020	Glass and Associates	Remaining Balance to Glass and Associates	7,146.42
To be Paid in 2020	ASG	AV Equipment	19,480.54
To be Paid in 2020	Other	Other Misc	10,000.00
Remaining Expenses to complete the project			168,047.96
Total Cost of the Community Center Renovation (1,2,3)			1,975,827.47

Funds Specified for the Community Center	
Eagle Builders Settlement	75,200.00
Total Donations	482,072.00
Loan	250,000.00
WW Grant Reimbursement	158,000.00
	965,272.00
Total Cash Used to Date (1 and 2)	1,807,779.51
Total that will be used to closeout the project (3)	168,047.96
Total Cost of the Community Center Renovation	1,975,827.47
Total Cash Depleted from Reserves (added back WW Grant until repaid)	\$ 1,168,555.47

Total Project Allocations - taken from B.Zenoni's numbers	
Initial Project Allocation	300,000.00
2016-2017 Appropriation	150,000.00
2017-2018 Appropriation	200,000.00
2018-2019 Appropriation	290,000.00
2018-2019 Appropriation	150,000.00
Total Reserve Allocation	1,090,000.00
Total Additional Money to Fund the Project	
Eagle Builders Settlement	75,200.00
Total Donations	482,072.00
Loan	250,000.00
WW Grant Reimbursement	158,000.00
	965,272.00
Total Money Allocated	\$ 2,055,272.00
Total Project Surplus	\$ 79,444.53

Kensington Police Protection and Community Services District
Fiscal Year 2020-21 Proposed Budget

AUTHORIZING STAFF

	FY 17-18	FY 18-19	FY 19-20	FY 20-21 Proposed
<u>POLICE</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Police Chief	1	1	1	1
Police Captain	0	0	1	1
Sergeant	2	2	2	2
Corporal	1	1	1	0
Police Officer	6	6	5	6
Police Services Aide	0.375	0.4	0.53	0.5
Total Police	10.375	10.4	10.53	10.5
<u>PARKS AND RECREATION</u>				
Parks Administrator	0.125	0.13	0	0.25
Finance and Business Manager	0	0	0.2	0
Custodian	0	0	0	0
Landscaper	0	0	0	0
Total Parks and Recreation	0.125	0.13	0.2	0.25
<u>DISTRICT ADMINISTRATION</u>				
General Manager	0	0.5	0.4	0.46
District Administrator	0.75	0.75	0	0
Finance and Business Manager	0	0	0.3	0.5
Clerk of the Board	0	0	0.5	0.5
Accountant	0	0	0	0.25
Administrative Assistant	0	0	0.63	0.25
Total District Administration	0.75	1.25	1.83	1.96
TOTAL AUTHORIZED STAFF	11.25	11.78	12.56	12.71

Kensington Police Protection and Community Services District
Fiscal Year 2020-21 Proposed Budget

APPENDIX A

REVENUE & EXPENDITURE DETAIL

Kensington Police Protection and Community Services District

Fiscal Year 2020-21 Proposed Budget

REVENUE & EXPENDITURE DETAIL

	FY 19/20 Budget	FY 2019-20 through 5/30/20	FY 2019-20 Projected	FY 20-21 Proposed Budget	Proposed 20- 21 Budget vs. 2019-20 Budget
Revenue					
400 · Police Activities Revenue					
401 · Levy Tax	1,941,000	1,916,337	1,941,000	2,008,935	67,935
402 · Special Tax-Police	682,000	681,750	681,750	681,750	-
403 · Misc Tax-Police	-	-	-	-	-
404 · Measure G Supplemental Tax Rev	588,400	588,398	588,398	594,872	17,062
409 · Asset seizure forfeit/WEST NET	-	-	-	-	-
410 · Police Fees/Service Charges	1,500	2,107	2,107	1,500	(607)
411 · Kensington Hilltop Srvc Reimb	-	-	-	-	-
412 · Special Assignment Revenue	-	-	-	-	-
413 · West County Crossing Guard Reim	-	-	-	-	-
414 · POST Reimbursement	-	9,100	9,100	3,000	(6,100)
415 · Grants-Police	100,000	100,000	155,000	100,000	(55,000)
416 · Interest-Police	15,000	18,141	18,141	10,000	(8,141)
418 · Misc Police Income	10,000	4,906	4,906	5,000	94
419 · Supplemental W/C Reimb (4850)	-	-	-	-	-
400 · Police Activities Revenue - Other	-	-	-	-	-
Total 400 · Police Activities Revenue	3,337,900	3,320,739	3,400,403	3,405,057	4,654
420 · Park/Rec Activities Revenue					
424 · Special Tax-L&L	39,000	40,195	40,195	41,500	1,305
427 · Community Center Revenue	-	-	-	15,000	15,000
438 · Misc Park/Rec Rev	200	160	160	-	(160)
439 · Contributions for Community Ctr	-	5,000	5,000	-	(5,000)
Total 420 · Park/Rec Activities Revenue	39,200	45,355	45,355	56,500	11,145
440 · District Activities Revenue					
448a · Franchise Fees Gross	90,000	70,659	97,819	100,000	2,181
448b · less Franchise Fees Paid Out	(38,570)	(30,282)	(41,922)	(43,000)	(1,078)
456 · Interest-District	200	14,739	14,739	10,000	(4,739)
458 · Misc District Revenue	-	1,024	1,024	-	(1,024)
440 · District Activities Revenue - Other	-	-	-	-	-
Total 440 · District Activities Revenue	51,630	56,139	71,659	67,000	(4,659)
Total Income	3,428,730	3,422,233	3,517,416	3,528,557	11,141
Expense					
500 · Police Sal & Ben					
502 · Salary - Officers	995,791	763,907	840,584	1,097,544	256,961
504 · Compensated Absences	9,600	14,970	14,970	12,000	(2,970)
506 · Overtime	75,000	122,404	131,837	60,000	(71,837)
508 · Salary - Non-Sworn	52,912	10,402	11,902	40,826	28,924
516 · Uniform Allowance	8,200	8,734	9,359	9,000	(359)
518 · Safety Equipment	2,500	1,851	1,851	2,250	399
521-A · Medical/Vision/Dental-Active	146,536	122,069	132,689	149,243	16,554
521-R · Medical/Vision/Dental-Retired	186,097	170,544	184,683	174,660	(10,023)
521-T · Medical/Vision/Dental-Trust	239,911	-	151,470	151,304	(166)
522 · Insurance - Police	6,246	2,329	3,829	5,630	1,801
523 · Social Security/Medicare	16,537	15,333	16,689	19,749	3,060
524 · Social Security - District	3,281	13,443	13,443	-	(13,443)
527 · PERS - District Portion	405,090	418,743	428,470	194,834	(233,636)

Kensington Police Protection and Community Services District

Fiscal Year 2020-21 Proposed Budget

	FY 19/20 Budget	FY 2019-20 through 5/30/20	FY 2019-20 Projected	FY 20-21 Proposed Budget	Proposed 20- 21 Budget vs. 2019-20 Budget
528 · PERS - Officers Portion	23,393	39,286	43,286	5,866	(37,420)
529 · UAL Amortization (POB Payment)	-	-	-	264,016	264,016
530 · Workers Comp	92,000	67,556	67,556	27,645	(39,911)
540 · Advanced Industrial Disability	-	-	-	-	-
541 · Consultant/Operational Audit	-	187,134	239,951	-	(239,951)
Total 500 · Police Sal & Ben	2,263,094	1,958,703	2,292,566	2,214,567	(77,999)
550 · Other Police Expenses					-
552 · Expendable Police Supplies	2,200	1,087	1,587	2,200	613
553 · Range/Ammunition Supplies	5,500	398	398	5,500	5,102
554 · Traffic Safety	-	-	-	5,000	5,000
560 · Crossing Guard	14,893	10,343	10,343	15,000	4,658
561 · Vehicle Fuel	-	-	-	11,000	
562 · Vehicle Operation	30,000	37,628	39,128	16,000	(23,128)
563 · Vehicle Lease	-	-	-	64,000	
564 · Communications (RPD)	142,578	132,004	133,371	127,300	(6,071)
566 · Radio Maintenance	-	11,987	11,987	5,000	(6,987)
567 · Alarm	-	-	-	1,000	1,000
568 · Prisoner/Case Exp./Booking	12,000	7,419	7,919	5,000	(2,919)
569 · Storage	-	-	-	1,700	1,700
570 · Training	10,000	11,620	11,870	10,000	(1,870)
571 · Records	-	-	-	3,500	3,500
572 · Hiring (new title)	15,750	9,466	9,466	15,750	6,284
574 · Reserve Officers	4,000	1,000	1,000	4,000	3,000
576 · Misc. Dues, Meals & Travel	2,850	4,993	5,493	2,350	(3,143)
578 · POST Reimburse	-	-	-	500	500
580 · Utilities - Police	13,800	9,407	11,107	13,800	2,693
581 · Bldg Repairs/Maint.	3,000	314	314	3,000	2,686
582 · Expendable Office Supplies	6,500	6,099	6,299	6,500	201
587 · IT Contract	-	-	-	13,000	13,000
588 · Telephone(+Rich. Line)	5,280	4,571	5,362	27,500	22,138
590 · Janitorial	4,000	3,212	3,412	4,000	588
591 · General Liability Insurance	-	-	-	24,309	24,309
592 · Publications	3,500	3,030	3,030	3,500	470
593 · Volunteer Programs	-	-	-	4,500	4,500
594 · Community Policing	4,500	621	621	2,500	1,879
595 · Legal/Consulting - Police	50,000	80,422	82,422	25,000	(57,422)
596 · CAL I.D.	6,100	5,983	5,983	6,100	117
599 · Police Taxes Administration	4,000	3,915	3,915	4,000	85
Total 550 · Other Police Expenses	340,451	345,517	355,025	432,509	77,484
600 · Park/Rec Sal & Ben					-
601 · Park & Rec Administrator	6,788	4,750	5,350	3,380	(1,970)
602 · Custodian	5,250	4,335	4,335	6,000	1,665
623 · Social Security/Medicare - Dist	519	-	-	259	259
Total 600 · Park/Rec Sal & Ben	12,557	9,085	9,685	9,639	(46)
635 · Park/Recreation Expenses					-
640 · Community Center Expenses					-
641 · General Maintenance	-	-	-	1,000	1,000
642 · Utilities-Community Center	1,327	3,897	3,975	6,131	2,156
643 · Janitorial Supplies	250	126	126	500	374
644 · Landscaping	-	-	-	7,500	7,500
645 · General Liability/Workers Comp	-	-	-	6,788	6,788
646 · Community Center Repairs	2,400	1,081	1,081	1,500	419
647 · Rental	-	-	-	500	500

Kensington Police Protection and Community Services District

Fiscal Year 2020-21 Proposed Budget

	FY 19/20 Budget	FY 2019-20 through 5/30/20	FY 2019-20 Projected	FY 20-21 Proposed Budget	Proposed 20- 21 Budget vs. 2019-20 Budget
648 · Community Center Equip Maint	3,000	319	319	-	(319)
649 · Misc	-	78	78	250	172
Total 640 · Community Center Expenses	6,977	5,500	5,578	24,169	18,591
650 · Park Expenses					-
651 · General Maintenance	-	-	-	55,000	55,000
652 · Repairs	-	-	-	5,000	5,000
653 · Landscaping	-	-	-	12,500	12,500
654 · Janitorial	-	-	-	250	250
655 · Rental	-	-	-	500	500
656 · Utilities	-	-	-	13,000	13,000
657 · General Liability/Workers Comp	-	-	-	6,710	6,710
658 · Levy Administration	-	-	-	6,000	6,000
659 · Misc	-	-	-	250	250
Total 640 · Community Center Expenses	-	-	-	99,210	99,210
660 · Annex Expenses					-
662 · Utilities - Annex	-	-	-	-	-
665 · Annex General Maintenance	-	-	-	1,000	1,000
666 · Annex Repairs	-	-	-	1,000	1,000
667 · Annex Landscaping	-	-	-	5,000	5,000
668 · Misc Annex Expenses	4,000	300	-	-	-
669 · Misc Projects	-	-	-	2,000	2,000
670 · Gardening Supplies	1,000	-	-	-	-
672 · Kensington Park O&M	90,600	70,262	76,779	-	(76,779)
674 · Tennis Courts (new title)	10,000	-	-	16,000	16,000
678 · Misc Park/Rec Expense	1,000	650	650	-	(650)
Total 635 · Park/Recreation Expenses	109,577	76,413	77,429	25,000	(52,429)
800 · District Expenses					-
808 · District Salaries	227,347	196,355	215,956	282,500	66,544
809 · District Payroll Taxes	17,392	1,435	2,870	22,000	19,130
810 · Computer Maintenance	30,088	27,825	29,869	11,244	(18,625)
815 · Admin Communications (new title)	5,000	5,796	6,146	5,000	(1,146)
816 · Office Supplies	-	-	-	2,000	2,000
817 · Postage	-	-	-	500	500
818 · Mileage	-	-	-	200	200
819 · Dues/Subscriptions	-	-	-	7,800	7,800
820 · Cannon Copier Contract	6,893	4,857	5,097	6,893	1,796
825 · Board Continuing Ed/Conf.	-	-	-	5,000	5,000
826 · Board Meetings	-	-	-	2,000	2,000
830 · Legal (District/Personnel)	80,840	160,616	165,616	85,000	(80,616)
835 · Consulting	25,800	18,513	18,513	30,000	11,488
840 · Accounting	51,450	84,312	99,012	35,000	(64,012)
850 · Insurance	70,000	45,057	45,057	24,308	(20,749)
851 · Workers Compensation	-	-	-	7,088	7,088
860 · Election	-	-	-	6,400	6,400
861 · LAFCO	-	-	-	2,200	2,200
865 · Police Bldg. Lease	36,603	33,553	36,603	40,000	3,397
870 · County Expenditures	24,300	22,355	22,355	24,300	1,945
890 · Waste/Recycle	51,000	2,200	2,575	5,000	2,425
898 · Misc. Expenses	26,650	28,292	28,592	10,000	(18,592)
899 · Depreciation Expense	-	-	-	-	-
Total 800 · District Expenses	653,363	631,166	678,261	614,433	(63,828)
950 · Capital Outlay					-
962 · Police Cars	-	-	-	-	-

Kensington Police Protection and Community Services District

Fiscal Year 2020-21 Proposed Budget

	FY 19/20 Budget	FY 2019-20 through 5/30/20	FY 2019-20 Projected	FY 20-21 Proposed Budget	Proposed 20- 21 Budget vs. 2019-20 Budget
963 · Police Cars Accessories	-	-	-	-	-
965 · Personal Police Equipment-Asset	-	38,602	38,602	1,000	(37,602)
966 · Police Traffic Equipment	-	1,726	1,726	-	(1,726)
968 · Office Furn/Eq	-	766	766	-	(766)
969 · Computer Equipment	1,500	14,675	14,675	7,000	(7,675)
971 · Park Land	-	-	-	5,000	5,000
972 · Park Buildings Improvement	-	-	-	-	-
974 · Other Park Improvements	-	1,446	1,445	1,500	55
975 · Community Center Loan Repayment	30,617	30,517	30,617	30,616	(1)
978 · Pk/Rec Furn/Eq	-	-	-	-	-
985 · Comm. Ctr Renovation (Cap Fund)	-	-	-	-	-
Total 950 · Capital Outlay	32,117	87,731	87,831	45,116	(42,715)
Total Expense	3,418,136	3,114,115	3,506,375	3,464,644	(41,732)
Operating Shortfall/Surplus	\$ 10,594	\$ 308,118	\$ 11,041	\$ 63,913	\$ 52,872

Kensington Police Protection and Community Services District
Fiscal Year 2020-21 Proposed Budget

APPENDIX B

APPROPRIATIONS LIMIT

Kensington Police Protection and Community Services District

Fiscal Year 2020-21 Proposed Budget

ESTABLISHMENT OF THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2020-21

SUMMARY OF RECOMMENDATION:

Discuss and Consider Adopting Resolution 2020-10 of the Board of Directors of the Kensington Police Protection and Community Services District Affirming the Establishment of the Appropriations Limit for Fiscal Year 2020-21.

BACKGROUND

In November 1979, California voters approved a ballot proposition (Proposition 4), adding Article XIII B to the California Constitution, which limits the level of most appropriations from tax sources that the state and most local government entities are permitted to make in any given year.

Each year, a local government must adjust its Appropriations Limit for two factors: 1) the change in the cost of living; and 2) the change in population. The change in the cost of living may be calculated by using the percentage change in California per capita personal income from the preceding year; or (B) the percentage change in the local assessment roll from the preceding year due to the addition of nonresidential new construction. For single-county special districts, the percentage change in population is either the population within the county in which the district is located or the change in population within the district.

For KPPCSD, the prior year Appropriations Limit is adjusted by the percentage change in California per capita personal income and the change in population for Contra Costa County. The formula for adjusting the Limit is:

$$\text{Prior year Appropriations Limit} \times \text{Cost of Living Factor} \times \text{Population Factor}$$

A summary of the KPPCSD Appropriations Limit for FY 2020-21 is as follows:

FY 2019-20 Appropriations Limit	4,575,241
Annual Adjustments (prior year multipliers)	
Change in Population	1.0026
Change in California Per Capita Personal Income	1.0373
	1.0373
 FY 2020-21 Appropriations Limit	 4,758,237

Kensington Police Protection and Community Services District

Fiscal Year 2020-21 Proposed Budget

A detailed calculation of the KPPCSD Appropriations Limit for FY 2020-21 follows this report.

RECOMMENDATION

Adopt Resolution 2020-10 of the Board of Directors of the Kensington Police Protection and Community Services District Affirming the Establishment of the Appropriations Limit for Fiscal Year 2020-21.

FISCAL IMPACT:

There is no fiscal impact to adoption of the appropriations limit.

Kensington Police Protection and Community Services District

Fiscal Year 2020-21 Proposed Budget

Calculation of Appropriations Limit

FY 2019-20 Appropriations Limit	4,575,241
Annual Adjustments (prior year multipliers)	
Change in Population	1.0026
Change in California Per Capita	
Personal Income	1.0373
FY 2020-21 Appropriations Limit	4,758,236.82

Calculation of Appropriations Subject to Limit

	Proceeds of Taxes	Non-Proceeds of Taxes	Total
REVENUE			
401 Levy Tax	2,008,935		2,008,935
402 Special Police Tax	681,750		681,750
403 Misc - Tax Police	-		-
404 Measure G Supplemental Tax	594,872		594,872
409 Asset Seizure	-		-
410 Police Fees/Service Charges	-	1,500	1,500
411 Kensington Hilltop Services Reimb.	-		-
412 Special Assignment Revenue	-		-
413 West County Crossing Guard Reimb.	-		-
414 POST Reimbursement	-	3,000	3,000
415 Grants - Police	-	100,000	100,000
416 Investment Income - Interest Police	10,000		10,000
418 Misc Police Income	-	5,000	5,000
419 Supplemental Workers Comp Reimb.	-		-
424 Special Tax-L&L	41,500		41,500
427 Community Center Revenue	-	15,000	15,000
437 Contributions for Sound System	-		-
438 Misc Park/Rec Rev	-		-
439 Contributions for Community Ctr	-		-
448a Franchise Fees Gross	-	100,000	100,000
448b less Franchise Fees Paid Out	-	(43,000)	(43,000)
456 Interest-District	-	10,000	10,000
458 Misc District Revenue	-		-
TOTAL REVENUE	3,337,057	191,500	3,528,557

Summary	
FY 2020-21 Appropriations Limit	4,758,237
Appropriations Subject to Limit	3,337,057

Kensington Police Protection and Community Services District
Fiscal Year 2020-21 Proposed Budget

RESOLUTION NO. 2020-10

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
AFFIRMING THE ESTABLISHMENT OF THE APPROPRIATIONS LIMIT FOR FY 2020-21**

WHEREAS, in November 1979, California voters approved a ballot proposition (Proposition 4), adding Article XIII B to the California Constitution, which limits the level of most appropriations from tax sources that the state and most local government entities are permitted to make in any given year; and

WHEREAS, each year, a local government must adjust its Appropriations Limit for two factors: 1) the change in the cost of living; and 2) the change in population; and

WHEREAS, for KPPCSD, the prior year Appropriations Limit is adjusted by the percentage change in California per capita personal income and the change in population for Contra Costa County. The formula for adjusting the Limit is:

Prior year Appropriations Limit X Cost of Living Factor X Population Factor

A summary of the KPPCSD Appropriations Limit for FY 2020-21 is as follows:

FY 2019-20 Appropriations Limit	<u>4,575,241</u>
Annual Adjustments (prior year multipliers)	
Change in Population	1.0026
Change in California Per Capita Personal Income	<u>1.0373</u>
FY 2020-21 Appropriations Limit	<u><u>4,758,237</u></u>

NOW, THEREFORE, BE IT RESOLVED, that the Appropriations Limit for KPPCSD for FY 2020-21 is established as \$4,758,237.

PASSED AND ADOPTED by the Board of Directors of the Kensington Police Protection and Community Services District upon motion by Director _____, seconded by Director _____, on Thursday, the 9th day of July, 2020, by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAINED:

Chris Deppe
President, Board of Directors

I HEREBY CERTIFY the foregoing resolution was duly and regularly adopted by the Board of Directors of the Kensington Police Protection and Community Services District at the regular meeting of said Board held on Thursday, the 9th day of July, 2020.

Lynelle M. Lewis
District Clerk of the Board

William A. Lindsay
Interim General Manager

APPENDIX C

BUDGET ADOPTION RESOLUTION

Kensington Police Protection and Community Services District
Fiscal Year 2020-21 Proposed Budget

ADOPTING THE BUDGET FOR FISCAL YEAR 2020-21

RESOLUTION NO. 2020-14
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

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

WHEREAS, The General Manager has prepared and submitted to the Board of Directors a Proposed Budget for the fiscal year commencing July 1, 2020 and ending June 30, 2021; and

WHEREAS, the Board of Directors and Finance Committee have reviewed the Proposed Budget in detail; and

WHEREAS, the Board of Directors held a public hearing on the Proposed Budget on July 9th, 2020, where all interested persons were heard.

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

1. The Board of Directors hereby adopts the Budget for Fiscal Year 2020-21 as presented and amended at this meeting.
2. The sums of money therein set forth are hereby appropriated from revenues of the District to the departments, functions and activities therein set forth for expenditures during the Fiscal Year 2020-21.

NOW, THEREFORE, BE IT RESOLVED, that the Budget for KPPCSD for FY 2020-21 is established.

PASSED AND ADOPTED by the Board of Directors of the Kensington Police Protection and Community Services District upon motion by Director _____, seconded by Director _____, on Thursday, the 9th day of July, 2020, by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAINED:

Chris Deppe
President, Board of Directors

I HEREBY CERTIFY the foregoing resolution was duly and regularly adopted by the Board of Directors of the Kensington Police Protection and Community Services District at the regular meeting of said Board held on Thursday, the 9th day of July, 2020.

Lynelle M. Lewis
District Clerk of the Board

William A. Lindsay
Interim General Manager

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

BOARD OF DIRECTORS MEETING

July 9, 2020

ITEM 7

ESTABLISHMENT OF THE ANNUAL SUPPLEMENTAL SPECIAL TAX FOR POLICE PROTECTION

SUMMARY OF RECOMMENDATION

Discuss and consider adopting Resolution 2020-15 affirming the establishment of the annual Supplemental Special Tax for Police Protection.

BACKGROUND

On June 8, 2010, the voters of the Kensington Police Protection and Community Services District approved Measure G, a supplemental special tax in the amount of \$200 per for single family parcels, with amounts for properties in other use categories identified in Ordinance No. 2016-12. The revenue from these actions is to provide a source of funding to be used for purposes directly related to police protection services.

A five-year history of the Supplemental Tax is summarized in the chart below.:

Class of Improvement/ Use *	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Single Family Residential	\$226.28	\$232.38	\$241.18	\$248.94	\$258.93
Multi-Family Residential	\$339.42	\$348.57	\$361.78	\$373.41	\$388.40
Commercial & Institutional	\$339.42	\$348.57	\$361.78	\$373.41	\$388.40
Misc. Improved Property	\$226.28	\$232.38	\$241.18	\$248.94	\$258.93
Unimproved Property	\$ 67.88	\$ 69.71	\$ 72.35	\$ 74.68	\$ 77.68

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

For fiscal year 2020-21, the maximum annual amount of the Supplemental Special Tax for each category of property is determined by multiplying the preceding fiscal year's maximum special tax by an inflation factor in an amount not to exceed the increase in the Consumer Price Index as published by the U.S. Department of Labor for the April to April San Francisco-Oakland-Hayward area (the "Consumer Price Index" or "CPI"). The increase in the Consumer Price Index from fiscal year 2019-20 to fiscal year 2020-21 is 1.110%.

Based on the increase in the CPI, the maximum Supplemental Special Tax for fiscal years 2019-20 and 2020-21 is as follows:

Class of Improvement or Use*	2019/20 Maximum Tax	2020/21 Maximum Tax
Single Family Residential	\$258.94 per parcel	\$261.81 per parcel
Multiple Unit Residential	388.41 per parcel	392.72 per parcel
Commercial and Institutional	388.41 per parcel	392.72 per parcel
Miscellaneous Improved Property	258.94 per parcel	261.81 per parcel
Unimproved Property	77.68 per parcel	78.54 per parcel

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

During FY 2019-20, the Supplemental Tax raised \$588,400 in revenue, and this revenue was used only for the purpose of obtaining, providing, operating, maintaining and expanding the police protection service, facilities and equipment, for paying the salaries and benefits to police personnel, and for such other necessary police protection services expenses of the District. For FY 2020-21, the Supplemental Tax will raise revenue in the approximate amount of \$594,000 for these purposes.

RECOMMENDATION

Adopt Resolution 2020-15 Affirming the Establishment of the Annual Supplemental Special Tax for Police Protection.

FISCAL IMPACT

The FY 2020-21 operating budget includes \$594,000 in revenue from the Supplemental Special Tax for Police Protection.

ATTACHMENTS

Resolution 2020-15 of the Board of Directors of the Kensington Police Protection and Community Services District Affirming the Establishment of the Annual Supplemental Special Tax for Police Protection.

SUBMITTED BY:

Bill Lindsay
Interim General Manager

RESOLUTION NO. 2020-15
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
ESTABLISHING THE ANNUAL SUPPLEMENTAL SPECIAL TAX FOR POLICE PROTECTION

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

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

WHEREAS, for Fiscal Year 2020/21, the maximum annual amount of the Supplemental Special Tax for each category of property shall be determined by multiplying the preceding fiscal year’s maximum special tax by an inflation factor in an amount not to exceed the increase in the Consumer Price Index as published by the U.S. Department of Labor for the April to April San Francisco-Oakland-Hayward area (the “Consumer Price Index”). The increase in the Consumer Price Index from Fiscal Year 2019/20 to Fiscal Year 2020/21 is 1.110%. The following table shows the maximum Supplemental Special Tax for Fiscal Year 2019/20 and Fiscal Year 2020/21.

Class of Improvement or Use*	2019/20 Maximum Tax	2020/21 Maximum Tax
Single Family Residential	\$258.94 per parcel	\$261.81 per parcel
Multiple Unit Residential	388.41 per parcel	392.72 per parcel
Commercial and Institutional	388.41 per parcel	392.72 per parcel
Miscellaneous Improved Property	258.94 per parcel	261.81 per parcel
Unimproved Property	77.68 per parcel	78.54 per parcel

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

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

1. The Board of Directors hereby declares its intention to levy the Supplemental Special Tax for the Fiscal Year, July 1, 2020 through June 30, 2021 in the following amounts.

Class of Improvement or Use*	2020-21 Supplemental Tax
Single Family Residential	\$ 261.81 per parcel
Multiple Unit Residential	\$ 392.72 per parcel
Commercial and Institutional	\$ 392.72 per parcel
Miscellaneous Improved Property	\$ 261.81 per parcel
Unimproved Property	\$ 78.54 per parcel

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

PASSED AND ADOPTED by the Board of Directors of the Kensington Police Protection and Community Services District upon motion by Director _____, seconded by Director _____ on _____, the _____ day of _____, 2020, by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAINED:

Chris Deppe
President, Board of Directors

I HEREBY CERTIFY the foregoing resolution was duly and regularly adopted by the Board of Directors of the Kensington Police Protection and Community Services District at the regular meeting of said Board held on _____, the ____ day of _____, 2020.

Lynelle M. Lewis
District Clerk of the Board

William A. Lindsay
Interim General Manager

BOARD OF DIRECTORS MEETING

July 9, 2020

ITEM 8

AUTHORIZATION TO ENTER INTO A LEASE/PURCHASE AGREEMENT FOR THE PROCUREMENT OF FIVE HYBRID POLICE VEHICLES AND RELATED EMERGENCY EQUIPMENT

SUMMARY OF RECOMMENDATION:

Discuss and consider approval to execute a five-year lease/purchase agreement for the procurement and equipping of five (5) Ford hybrid police vehicles for an annual cost of \$65,340 and a total five-year cost of \$326,725.

The approval is specifically for the following:

- Four marked Ford Hybrid Police Interceptor vehicles
 - \$46,077 per vehicle plus \$15,000 per vehicle for emergency equipment and installation
 - Total cost per Vehicle: \$61,077
 - Total cost for 4-Vehicles: \$244,308
- One unmarked Ford Hybrid Police Interceptor vehicle
 - Total cost: \$48,880 plus \$5,000 for emergency equipment and installation
 - Total cost: \$53,880
- Loan fee of \$1,500 and \$6,000 placement fee
- Lease/Purchase for five vehicles are \$5,445 per month at a 2.65% interest rate.

The total cost including equipment, interest and fees is \$326,725. The total cost of the Lease/Purchase plan is \$5,445 per month for five years. At the end of five years, the vehicles and equipment are purchased for \$1.00 per vehicle. The vehicles will have a full 3-year 36,000-mile warranty, plus an additional 2-year 100,000-mile power train warranty. The purchase is through the State and Local Government Sales Program, which is a competitive public low bid.

BACKGROUND

The Kensington Police Department has a fleet of seven police vehicles: five marked patrol vehicles, one detective vehicle, and one administrative vehicle. The vehicles range in age from four years to 18 years and have accumulated mileage ranging from 45,000 to 120,000 total miles. One of the marked vehicles is also used as a training vehicle.

The life cycle of a police vehicle is generally five years or 125,000 miles. All of Kensington PD's vehicles are past their life cycle except for the administrative vehicle. The wear and tear on Kensington's police vehicles are more severe than normal police vehicles due to Kensington's topography and constant stop and go driving on inclines. When the life cycle of a vehicle is expired, the dependability and reliability

significantly decreases, and there is increased repair costs and down time. Patrol vehicles are the officer's "office" and they spend 10-12 hours a day in them. They should be in good condition and reliable.

Repair costs have continued to go up significantly from year to year. The following are the repair costs for the fleet for the last three fiscal years:

- Year 2017/18: \$10,260
- Year 2018/19: \$17,241
- Year 2019/20: \$22,447

The following is a list of the Police Department's vehicles with recommended disposition:

Vehicle #1: Marked police vehicle, 2007 Ford Crown Victoria, 13 years old, and 63,000 miles. **Recommend replacement.**

Vehicle #2: Marked police vehicle, 2014 Ford Police Interceptor, 6 years old, and 60,000 miles. **Recommend replacement.**

Vehicle #3: Marked police vehicle, 2015 Ford Police Interceptor, 5 years old, and 45,000 miles. **Recommend conversion to training vehicle.**

Vehicle #4: Marked police and training vehicle, 2010 Ford Crown Victoria, 10 years old, and 65,000 miles. **Recommend replacement.**

Vehicle #5: Marked police vehicle, 2002 Ford Police Interceptor, 18 years old, and 60,000 miles. **Recommend replacement.**

Vehicle #6: Unmarked Detective vehicle, 2011 Ford Crown Victoria, 9 years old, and 126,000 miles. **Recommend replacement.**

Vehicle #7: Unmarked administrative vehicle, 2016 Ford Taurus, 4 years old, and 63,000 miles. **Vehicle is in good condition. Recommended continued service.**

As indicated above, four marked police and 1 detective vehicle need to be replaced. Vehicle #3 can be converted to a training/extra vehicle, and Vehicle 7 can continue in service.

Staff is recommending that these vehicles be replaced with the Ford Hybrid Police Interceptor, which are police rated vehicles. The Hybrids enable idling without running the engine, and reduce emission by 20,000 pounds of CO² per year. They reduce repair costs due to less engine hours and wear and tear. Each vehicle is projected to save \$2,800 per year in fuel costs or an aggregate \$14,000 per year. This is based on the cost of gasoline at \$2.50 per gallon which is currently lower than market prices of the past few years. With the amount of stop and go driving that is required on Kensington's streets, the Hybrid model is a logical choice to replace the current vehicles. They come with a full 36,000-mile warranty, plus an additional 2-year 100,000-mile power train warranty, which will significantly reduce spending on repairs.

The lease/purchase plan researched by the Finance and Business Manager makes replacing the fleet economical and less burdensome on the budget. A five-year lease on five vehicles at 2.65% interest costs

\$5,445 per month for five years (an aggregate \$65,340 per year). The cost includes the purchase of equipment and installation. At the end of five years, the vehicles may be purchased for \$1.00 per vehicle.

ANALYSIS

In sum, all of the Kensington PD's vehicles, except for the administrative vehicle, are past their life cycle. Not replacing vehicles will increase the down time and maintenance costs of the fleet and decrease dependability and reliability. Staff is therefore recommending that four marked patrol and one detective vehicle be replaced with the Ford Hybrid Police Interceptor. The Hybrid model is economical, enables idling without running the engine, reduces CO² emissions, reduces maintenance and repair costs, and saves fuel costs. There is a six-month wait time from the order to delivery and another two months of installation time provided there are no delays. This means that vehicles recommended for replacement will have almost another year of service by the time the new vehicles are in operation.

RECOMMENDATION

Authorize the General Manager to execute a five-year lease/purchase agreement for the procurement and equipping of five (5) Ford hybrid police vehicles for an annual cost of \$65,340 and a total five-year cost of \$326,725 as follows:

- Four marked Ford Hybrid Police Interceptor vehicles
- One unmarked Ford Hybrid Police Interceptor vehicle
- Loan fee of \$1,500 and \$6,000 placement fee
- Lease/Purchase for Five vehicles are \$5,445 per month at a 2.65% interest rate.

The total cost including equipment, interest and fees is \$326,725. The total cost of the Lease/Purchase plan is \$5,445 per month for five years. At the end of 5-years the vehicles and equipment are purchased for \$1.00 per vehicle. The vehicles come with a full 3-year 36,000-mile warranty plus an additional 5-year 100,000-mile power train warranty. This is a State and Local Government Sales Program which is cheaper than going through a traditional purchasing route.

FISCAL IMPACT:

A five-year lease on five vehicles at 2.65% interest costs \$5,445 per month for five years (an aggregate \$65,340 per year). The cost includes the purchase of equipment and installation. At the end of five years, the vehicles may be purchased for \$1.00 per vehicle.

ATTACHMENTS

1. Patrol vehicle estimates.
2. Detective vehicle estimates.
3. Amortization schedule.
4. Ford Hybrids Savings Calculations

SUBMITTED BY:

Walt Schuld
Interim Chief of Police

Police Vehicle Analysis

		Detective Car - Ford Interceptor		Detective Car - Ford Interceptor Hybrid		Ford Patrol Vehicle	Ford Patrol Vehicle Hybrid
Ford Cost	\$	42,917.00	\$	48,880.85	\$	42,243.00	\$ 46,077.18
Outfitting Cost	\$	5,000.00	\$	5,000.00	\$	15,000.00	\$ 15,000.00
Total Cost	\$	47,917.00	\$	53,880.85	\$	57,243.00	\$ 61,077.18

Total Cost - Nonhybrid	\$	276,889.00
Total Cost - Hybrid	\$	298,189.57
Cost difference	\$	21,300.57
Cost Savings per year	\$	14,000.00

Police Pursuit Vehicles – Ford Hybrid Models

Why Buy Hybrid?

Hybrid technology not only increases driving efficiency, but also enables some “idling” without running the engine. Hybrid technology has been proven over 20 years, and public agencies have hundreds of units on order already. (~ \$7,000 premium vs. standard)

Reduced GHG emissions

– Estimated ≈20,000 lbs of CO2 per vehicle (PIU) per year

Reduced fuel costs, fueling labor costs

- Estimated ≈\$3,000 per vehicle (PIU) per year (@ \$2.50/gal)
- Estimated reduction of ≈1K gal gas, or ≈60 refueling trips per year

Reduced maintenance and repair costs

- Less engine hours + wear and tear = less service needed
- Estimated 10% reduction based on regular sedan comparisons

ROI of 1-2 years, based on fuel savings alone



Police Interceptor Utility

Number of Vehicles	60 vehicles
Miles/Vehicle Per Year	10,000 miles
Shifts Per Day	2 shifts
Idle Hours Per Shift	5.0 idle hour
Your Fuel Cost Per Gallon	\$2.50/gallon
Pounds of CO ₂ Saved [⊖]	1,192,339 lbs
Gallons of Fuel Saved [⊖]	67,440 gallons
Fuel Cost Savings [⊖]	\$168,600

Your Total Fleet

60

Vehicles

\$168,600

Total Potential Savings

1,192,339 [⊖]

Lbs of CO₂

Potential Yearly Savings Per Vehicle

1

Vehicles

\$2,810

Potential Savings

19,872 [⊖]

Lbs of CO₂

PRICE QUOTATION
FOLSOM LAKE FORD
12755 FOLSOM BLVD.
FOLSOM, CA 95630
(916) 351-4202 - Direct

Date: 7/2/2020

To: Detective Amit Nath / Kensington Police Department (Detective/Admin) Hybrid
From: Mark A. Paoli / Government Sales Manager / Folsom Lake Ford
Subject: Pricing for 2021 Ford Interceptor (State of California Contract #1-18-23-14B)

\$34,287.30 - Bid Price (2021 Ford Police Interceptor Utility AWD / 3.3L V6 Gas Engine)
-310.00 - Spot Lamp Delete
\$33,977.30 - Subtotal (Bid Price Less Deletions)
3,688.00 - 3.3L V6 Hybrid Engine System w/10-Speed Auto Transmission (99W/44B)
1,562.00 - Rear Spoiler Traffic Warning Lights - LED (96T)
1,196.00 - Front Interior Visor Light Bar - LED (96W)
935.00 - Front Headlamp Lighting Solution (66A) - Includes Pre-Wiring (60A)
637.00 - Auxiliary Air Conditioning (17A)
576.00 - Front Warning Auxiliary Lights - LED (21L)
476.00 - Rear Lighting Solution - LED (66C)
408.00 - Rear Auxiliary Liftgate Lights - LED (43A)
408.00 - Police Interior Upgrade Package (65U)
354.00 - Remote Keyless Entry FOB (55F) - Includes 4 FOBs and 4 Keys
350.00 - Underbody Deflector Plate (76D)
194.00 - Police Wire Harness Connector KIt - Front/Rear (67V)
64.00 - Heated Sideview Mirrors (549)
57.00 - OBD-II Split Connector (61B)
\$44,882.30 - Selling Price
85.00 - Documentation Fee
\$44,967.30 - Subtotal
3,709.80 - Sales Tax (8.25%)
195.00 - Delivery to Kensington, CA
8.75 - California Tire Fee
\$48,880.85 - Total Price (EACH) F.O.B. Kensington, CA

Payment Terms: \$500.00 Discount Per Vehicle 20 Days or Net 30.

Note: Ballistic Door Panels (Level III+), Dark Car Feature, Ford Telematics (Includes Built In Modem and Complimentary Two-Year Subscription), Front License Plate Bracket, Noise Suppression, Police Interceptor Badge Delete, Rear View Camera (Displayed In Center Stack), Reverse Sensing, SYNC (Bluetooth), Trailer Hitch (Class III - No Wiring), Upfitter Switches Mounted on Steering Wheel and a 5yr/100k/0ded Powertrain Warranty Included In Bid.

PRICE QUOTATION
FOLSOM LAKE FORD
12755 FOLSOM BLVD.
FOLSOM, CA 95630
(916) 351-4202 - Direct

Date: 7/2/2020

To: Detective Amit Nath / Kensington Police Department (Patrol Vehicle) Hybrid
From: Mark A. Paoli / Government Sales Manager / Folsom Lake Ford
Subject: Pricing for 2021 Ford Interceptor (State of California Contract #1-18-23-14B)

\$34,287.30 - Bid Price (2021 Ford Police Interceptor Utility AWD / 3.3L V6 Gas Engine)
3,688.00 - 3.3L V6 Hybrid Engine System w/10-Speed Auto Transmission (99W/44B)
935.00 - Front Headlamp Lighting Solution (66A) - Includes Pre-Wiring (60A)
795.00 - Paint Rear door to Match (CAL) - L.A.P.D. Paint Scheme
637.00 - Auxiliary Air Conditioning (17A)
576.00 - Front Warning Auxiliary LED Lights (21L)
350.00 - Underbody Deflector Plate (76D)
304.00 - Side Marker LED - Sideview Mirrors (63B)
273.00 - Police Engine Idle Feature (47A)
194.00 - Police Wire Harness Connector KIt - Front/Rear (67V)
78.00 - Rear-Door Controls Inoperable - Locks/Handles/Windows (68G)
64.00 - Heated Sideview Mirrors (549)
57.00 - OBD-II Split Connector (61B)
54.00 - Keyed Alike - Code 1284X (59B)
\$42,292.30 - Selling Price
85.00 - Documentation Fee
\$42,377.30 - Subtotal
3,496.13 - Sales Tax (8.25%)
195.00 - Delivery to Kensington, CA
8.75 - California Tire Fee
\$46,077.18 - Total Price (EACH)
X4
\$184,308.72 - Total Price (4-Vehicles) F.O.B. Kensington, CA

Payment Terms: \$500.00 Discount Per Vehicle 20 Days or Net 30.

Note: Ballistic Door Panels (Level III+), Dark Car Feature, Dual Unity LED Spot Lamps, Ford Telematics (Includes Built In Modem and Complimentary Two-Year Subscription), Front License Plate Bracket, Noise Suppression, Rear View Camera (Displayed In Rear View Mirror), Reverse Sensing, SYNC (Bluetooth), Trailer Hitch (Class III - No Wiring), Upfitter Switches Mounted on Steering Wheel and a 5yr/100k/0ded Powertrain Warranty.

5 cars @2.65% Brandis Tallman Kansas State Bank

	Enter values	
Loan amount	\$ 305,689.57	Includes a \$1500 loan fee plus \$6000 placement fee
Annual interest rate	2.65%	
Loan period in years	5	
Start date of loan	7/3/2020	
Monthly payment	\$ 5,445.43	
Number of payments	60	
Total interest	\$ 21,035.95	
Total cost of loan	\$ 326,725.52	

No.	Payment Date	Beginning Balance	Payment	Principal	Interest	Ending Balance
1	8/3/2020	\$ 305,689.57	\$ 5,445.43	\$ 4,770.36	\$ 675.06	\$ 300,919.21
2	9/3/2020	\$ 300,919.21	\$ 5,445.43	\$ 4,780.90	\$ 664.53	\$ 296,138.31
3	10/3/2020	\$ 296,138.31	\$ 5,445.43	\$ 4,791.45	\$ 653.97	\$ 291,346.86
4	11/3/2020	\$ 291,346.86	\$ 5,445.43	\$ 4,802.03	\$ 643.39	\$ 286,544.83
5	12/3/2020	\$ 286,544.83	\$ 5,445.43	\$ 4,812.64	\$ 632.79	\$ 281,732.19
6	1/3/2021	\$ 281,732.19	\$ 5,445.43	\$ 4,823.27	\$ 622.16	\$ 276,908.92
7	2/3/2021	\$ 276,908.92	\$ 5,445.43	\$ 4,833.92	\$ 611.51	\$ 272,075.00
8	3/3/2021	\$ 272,075.00	\$ 5,445.43	\$ 4,844.59	\$ 600.83	\$ 267,230.41
9	4/3/2021	\$ 267,230.41	\$ 5,445.43	\$ 4,855.29	\$ 590.13	\$ 262,375.12
10	5/3/2021	\$ 262,375.12	\$ 5,445.43	\$ 4,866.01	\$ 579.41	\$ 257,509.10
11	6/3/2021	\$ 257,509.10	\$ 5,445.43	\$ 4,876.76	\$ 568.67	\$ 252,632.35
12	7/3/2021	\$ 252,632.35	\$ 5,445.43	\$ 4,887.53	\$ 557.90	\$ 247,744.82
13	8/3/2021	\$ 247,744.82	\$ 5,445.43	\$ 4,898.32	\$ 547.10	\$ 242,846.49
14	9/3/2021	\$ 242,846.49	\$ 5,445.43	\$ 4,909.14	\$ 536.29	\$ 237,937.35
15	10/3/2021	\$ 237,937.35	\$ 5,445.43	\$ 4,919.98	\$ 525.44	\$ 233,017.37
16	11/3/2021	\$ 233,017.37	\$ 5,445.43	\$ 4,930.85	\$ 514.58	\$ 228,086.53
17	12/3/2021	\$ 228,086.53	\$ 5,445.43	\$ 4,941.73	\$ 503.69	\$ 223,144.79
18	1/3/2022	\$ 223,144.79	\$ 5,445.43	\$ 4,952.65	\$ 492.78	\$ 218,192.15
19	2/3/2022	\$ 218,192.15	\$ 5,445.43	\$ 4,963.58	\$ 481.84	\$ 213,228.56
20	3/3/2022	\$ 213,228.56	\$ 5,445.43	\$ 4,974.55	\$ 470.88	\$ 208,254.02
21	4/3/2022	\$ 208,254.02	\$ 5,445.43	\$ 4,985.53	\$ 459.89	\$ 203,268.49
22	5/3/2022	\$ 203,268.49	\$ 5,445.43	\$ 4,996.54	\$ 448.88	\$ 198,271.95
23	6/3/2022	\$ 198,271.95	\$ 5,445.43	\$ 5,007.57	\$ 437.85	\$ 193,264.37
24	7/3/2022	\$ 193,264.37	\$ 5,445.43	\$ 5,018.63	\$ 426.79	\$ 188,245.74
25	8/3/2022	\$ 188,245.74	\$ 5,445.43	\$ 5,029.72	\$ 415.71	\$ 183,216.02
26	9/3/2022	\$ 183,216.02	\$ 5,445.43	\$ 5,040.82	\$ 404.60	\$ 178,175.20

No.	Payment Date	Beginning Balance	Payment	Principal	Interest	Ending Balance
27	10/3/2022	\$ 178,175.20	\$ 5,445.43	\$ 5,051.96	\$ 393.47	\$ 173,123.24
28	11/3/2022	\$ 173,123.24	\$ 5,445.43	\$ 5,063.11	\$ 382.31	\$ 168,060.13
29	12/3/2022	\$ 168,060.13	\$ 5,445.43	\$ 5,074.29	\$ 371.13	\$ 162,985.84
30	1/3/2023	\$ 162,985.84	\$ 5,445.43	\$ 5,085.50	\$ 359.93	\$ 157,900.34
31	2/3/2023	\$ 157,900.34	\$ 5,445.43	\$ 5,096.73	\$ 348.70	\$ 152,803.61
32	3/3/2023	\$ 152,803.61	\$ 5,445.43	\$ 5,107.98	\$ 337.44	\$ 147,695.63
33	4/3/2023	\$ 147,695.63	\$ 5,445.43	\$ 5,119.26	\$ 326.16	\$ 142,576.36
34	5/3/2023	\$ 142,576.36	\$ 5,445.43	\$ 5,130.57	\$ 314.86	\$ 137,445.80
35	6/3/2023	\$ 137,445.80	\$ 5,445.43	\$ 5,141.90	\$ 303.53	\$ 132,303.90
36	7/3/2023	\$ 132,303.90	\$ 5,445.43	\$ 5,153.25	\$ 292.17	\$ 127,150.64
37	8/3/2023	\$ 127,150.64	\$ 5,445.43	\$ 5,164.63	\$ 280.79	\$ 121,986.01
38	9/3/2023	\$ 121,986.01	\$ 5,445.43	\$ 5,176.04	\$ 269.39	\$ 116,809.97
39	10/3/2023	\$ 116,809.97	\$ 5,445.43	\$ 5,187.47	\$ 257.96	\$ 111,622.50
40	11/3/2023	\$ 111,622.50	\$ 5,445.43	\$ 5,198.93	\$ 246.50	\$ 106,423.57
41	12/3/2023	\$ 106,423.57	\$ 5,445.43	\$ 5,210.41	\$ 235.02	\$ 101,213.17
42	1/3/2024	\$ 101,213.17	\$ 5,445.43	\$ 5,221.91	\$ 223.51	\$ 95,991.25
43	2/3/2024	\$ 95,991.25	\$ 5,445.43	\$ 5,233.44	\$ 211.98	\$ 90,757.81
44	3/3/2024	\$ 90,757.81	\$ 5,445.43	\$ 5,245.00	\$ 200.42	\$ 85,512.81
45	4/3/2024	\$ 85,512.81	\$ 5,445.43	\$ 5,256.58	\$ 188.84	\$ 80,256.22
46	5/3/2024	\$ 80,256.22	\$ 5,445.43	\$ 5,268.19	\$ 177.23	\$ 74,988.03
47	6/3/2024	\$ 74,988.03	\$ 5,445.43	\$ 5,279.83	\$ 165.60	\$ 69,708.20
48	7/3/2024	\$ 69,708.20	\$ 5,445.43	\$ 5,291.49	\$ 153.94	\$ 64,416.72
49	8/3/2024	\$ 64,416.72	\$ 5,445.43	\$ 5,303.17	\$ 142.25	\$ 59,113.54
50	9/3/2024	\$ 59,113.54	\$ 5,445.43	\$ 5,314.88	\$ 130.54	\$ 53,798.66
51	10/3/2024	\$ 53,798.66	\$ 5,445.43	\$ 5,326.62	\$ 118.81	\$ 48,472.04
52	11/3/2024	\$ 48,472.04	\$ 5,445.43	\$ 5,338.38	\$ 107.04	\$ 43,133.66
53	12/3/2024	\$ 43,133.66	\$ 5,445.43	\$ 5,350.17	\$ 95.25	\$ 37,783.49
54	1/3/2025	\$ 37,783.49	\$ 5,445.43	\$ 5,361.99	\$ 83.44	\$ 32,421.50
55	2/3/2025	\$ 32,421.50	\$ 5,445.43	\$ 5,373.83	\$ 71.60	\$ 27,047.67
56	3/3/2025	\$ 27,047.67	\$ 5,445.43	\$ 5,385.70	\$ 59.73	\$ 21,661.98
57	4/3/2025	\$ 21,661.98	\$ 5,445.43	\$ 5,397.59	\$ 47.84	\$ 16,264.39
58	5/3/2025	\$ 16,264.39	\$ 5,445.43	\$ 5,409.51	\$ 35.92	\$ 10,854.88
59	6/3/2025	\$ 10,854.88	\$ 5,445.43	\$ 5,421.45	\$ 23.97	\$ 5,433.43
60	7/3/2025	\$ 5,433.43	\$ 5,445.43	\$ 5,433.43	\$ 12.00	\$ (0.00)

5 cars @ 5.25% - Ford Municipal Financing

	Enter values
Loan amount	\$ 298,189.57
Annual interest rate	5.25%
Loan period in years	5
Start date of loan	7/3/2020
Monthly payment	\$ 5,661.42
Number of payments	60
Total interest	\$ 41,495.77
Total cost of loan	\$ 339,685.34

No.	Payment Date	Beginning Balance	Payment	Principal	Interest	Ending Balance
1	8/3/2020	\$ 298,189.57	\$ 5,661.42	\$ 4,356.84	\$ 1,304.58	\$ 293,832.73
2	9/3/2020	\$ 293,832.73	\$ 5,661.42	\$ 4,375.90	\$ 1,285.52	\$ 289,456.82
3	10/3/2020	\$ 289,456.82	\$ 5,661.42	\$ 4,395.05	\$ 1,266.37	\$ 285,061.77
4	11/3/2020	\$ 285,061.77	\$ 5,661.42	\$ 4,414.28	\$ 1,247.15	\$ 280,647.50
5	12/3/2020	\$ 280,647.50	\$ 5,661.42	\$ 4,433.59	\$ 1,227.83	\$ 276,213.91
6	1/3/2021	\$ 276,213.91	\$ 5,661.42	\$ 4,452.99	\$ 1,208.44	\$ 271,760.92
7	2/3/2021	\$ 271,760.92	\$ 5,661.42	\$ 4,472.47	\$ 1,188.95	\$ 267,288.45
8	3/3/2021	\$ 267,288.45	\$ 5,661.42	\$ 4,492.04	\$ 1,169.39	\$ 262,796.42
9	4/3/2021	\$ 262,796.42	\$ 5,661.42	\$ 4,511.69	\$ 1,149.73	\$ 258,284.73
10	5/3/2021	\$ 258,284.73	\$ 5,661.42	\$ 4,531.43	\$ 1,130.00	\$ 253,753.30
11	6/3/2021	\$ 253,753.30	\$ 5,661.42	\$ 4,551.25	\$ 1,110.17	\$ 249,202.05
12	7/3/2021	\$ 249,202.05	\$ 5,661.42	\$ 4,571.16	\$ 1,090.26	\$ 244,630.89
13	8/3/2021	\$ 244,630.89	\$ 5,661.42	\$ 4,591.16	\$ 1,070.26	\$ 240,039.73
14	9/3/2021	\$ 240,039.73	\$ 5,661.42	\$ 4,611.25	\$ 1,050.17	\$ 235,428.48
15	10/3/2021	\$ 235,428.48	\$ 5,661.42	\$ 4,631.42	\$ 1,030.00	\$ 230,797.05
16	11/3/2021	\$ 230,797.05	\$ 5,661.42	\$ 4,651.69	\$ 1,009.74	\$ 226,145.37
17	12/3/2021	\$ 226,145.37	\$ 5,661.42	\$ 4,672.04	\$ 989.39	\$ 221,473.33
18	1/3/2022	\$ 221,473.33	\$ 5,661.42	\$ 4,692.48	\$ 968.95	\$ 216,780.86
19	2/3/2022	\$ 216,780.86	\$ 5,661.42	\$ 4,713.01	\$ 948.42	\$ 212,067.85
20	3/3/2022	\$ 212,067.85	\$ 5,661.42	\$ 4,733.63	\$ 927.80	\$ 207,334.22
21	4/3/2022	\$ 207,334.22	\$ 5,661.42	\$ 4,754.34	\$ 907.09	\$ 202,579.89
22	5/3/2022	\$ 202,579.89	\$ 5,661.42	\$ 4,775.14	\$ 886.29	\$ 197,804.75
23	6/3/2022	\$ 197,804.75	\$ 5,661.42	\$ 4,796.03	\$ 865.40	\$ 193,008.73
24	7/3/2022	\$ 193,008.73	\$ 5,661.42	\$ 4,817.01	\$ 844.41	\$ 188,191.72
25	8/3/2022	\$ 188,191.72	\$ 5,661.42	\$ 4,838.08	\$ 823.34	\$ 183,353.63
26	9/3/2022	\$ 183,353.63	\$ 5,661.42	\$ 4,859.25	\$ 802.17	\$ 178,494.38

No.	Payment Date	Beginning Balance	Payment	Principal	Interest	Ending Balance
27	10/3/2022	\$ 178,494.38	\$ 5,661.42	\$ 4,880.51	\$ 780.91	\$ 173,613.87
28	11/3/2022	\$ 173,613.87	\$ 5,661.42	\$ 4,901.86	\$ 759.56	\$ 168,712.01
29	12/3/2022	\$ 168,712.01	\$ 5,661.42	\$ 4,923.31	\$ 738.12	\$ 163,788.71
30	1/3/2023	\$ 163,788.71	\$ 5,661.42	\$ 4,944.85	\$ 716.58	\$ 158,843.86
31	2/3/2023	\$ 158,843.86	\$ 5,661.42	\$ 4,966.48	\$ 694.94	\$ 153,877.38
32	3/3/2023	\$ 153,877.38	\$ 5,661.42	\$ 4,988.21	\$ 673.21	\$ 148,889.17
33	4/3/2023	\$ 148,889.17	\$ 5,661.42	\$ 5,010.03	\$ 651.39	\$ 143,879.14
34	5/3/2023	\$ 143,879.14	\$ 5,661.42	\$ 5,031.95	\$ 629.47	\$ 138,847.19
35	6/3/2023	\$ 138,847.19	\$ 5,661.42	\$ 5,053.97	\$ 607.46	\$ 133,793.22
36	7/3/2023	\$ 133,793.22	\$ 5,661.42	\$ 5,076.08	\$ 585.35	\$ 128,717.14
37	8/3/2023	\$ 128,717.14	\$ 5,661.42	\$ 5,098.28	\$ 563.14	\$ 123,618.86
38	9/3/2023	\$ 123,618.86	\$ 5,661.42	\$ 5,120.59	\$ 540.83	\$ 118,498.27
39	10/3/2023	\$ 118,498.27	\$ 5,661.42	\$ 5,142.99	\$ 518.43	\$ 113,355.28
40	11/3/2023	\$ 113,355.28	\$ 5,661.42	\$ 5,165.49	\$ 495.93	\$ 108,189.78
41	12/3/2023	\$ 108,189.78	\$ 5,661.42	\$ 5,188.09	\$ 473.33	\$ 103,001.69
42	1/3/2024	\$ 103,001.69	\$ 5,661.42	\$ 5,210.79	\$ 450.63	\$ 97,790.90
43	2/3/2024	\$ 97,790.90	\$ 5,661.42	\$ 5,233.59	\$ 427.84	\$ 92,557.31
44	3/3/2024	\$ 92,557.31	\$ 5,661.42	\$ 5,256.48	\$ 404.94	\$ 87,300.83
45	4/3/2024	\$ 87,300.83	\$ 5,661.42	\$ 5,279.48	\$ 381.94	\$ 82,021.35
46	5/3/2024	\$ 82,021.35	\$ 5,661.42	\$ 5,302.58	\$ 358.84	\$ 76,718.77
47	6/3/2024	\$ 76,718.77	\$ 5,661.42	\$ 5,325.78	\$ 335.64	\$ 71,392.99
48	7/3/2024	\$ 71,392.99	\$ 5,661.42	\$ 5,349.08	\$ 312.34	\$ 66,043.91
49	8/3/2024	\$ 66,043.91	\$ 5,661.42	\$ 5,372.48	\$ 288.94	\$ 60,671.43
50	9/3/2024	\$ 60,671.43	\$ 5,661.42	\$ 5,395.98	\$ 265.44	\$ 55,275.45
51	10/3/2024	\$ 55,275.45	\$ 5,661.42	\$ 5,419.59	\$ 241.83	\$ 49,855.86
52	11/3/2024	\$ 49,855.86	\$ 5,661.42	\$ 5,443.30	\$ 218.12	\$ 44,412.55
53	12/3/2024	\$ 44,412.55	\$ 5,661.42	\$ 5,467.12	\$ 194.30	\$ 38,945.44
54	1/3/2025	\$ 38,945.44	\$ 5,661.42	\$ 5,491.04	\$ 170.39	\$ 33,454.40
55	2/3/2025	\$ 33,454.40	\$ 5,661.42	\$ 5,515.06	\$ 146.36	\$ 27,939.34
56	3/3/2025	\$ 27,939.34	\$ 5,661.42	\$ 5,539.19	\$ 122.23	\$ 22,400.15
57	4/3/2025	\$ 22,400.15	\$ 5,661.42	\$ 5,563.42	\$ 98.00	\$ 16,836.73
58	5/3/2025	\$ 16,836.73	\$ 5,661.42	\$ 5,587.76	\$ 73.66	\$ 11,248.97
59	6/3/2025	\$ 11,248.97	\$ 5,661.42	\$ 5,612.21	\$ 49.21	\$ 5,636.76
60	7/3/2025	\$ 5,636.76	\$ 5,661.42	\$ 5,636.76	\$ 24.66	\$ (0.00)

BOARD OF DIRECTORS MEETING

July 9, 2020

ITEM 9

APPROVAL OF THE EXTRA SERVICE REQUEST FOR ARCHITECTURAL SERVICES FROM ROSSDRULISCUSENBERY TO DETERMINE ACCESSIBILITY AND SEISMIC REQUIREMENTS FOR THE PUBLIC SAFETY BUILDING

SUMMARY OF RECOMMENDATION

Discuss and consider approval of the Extra Service Request (ESR 001) from RossDrulisCusenbery (RDC) for undertaking architectural work to determine accessibility and seismic requirements for the Public Safety Building.

BACKGROUND

The architectural firm of RossDrulisCusenbery (RDC) was engaged by the Kensington Fire Protection District (KFPD) to design a necessary renovation of the KFPD Public Safety Building. At its meeting of January 23, 2020, the KPPCSD Board, with the concurrence of the KFPD, approved an agreement with RDC in the amount of \$15,673 for their firm to do an architectural analysis to determine whether a renovation of the Public Safety Building could accommodate space needs of both KFPD and the KPPCSD Police Department. It was understood that there was no guarantee that this work by RDC would result in a feasible design, but the Board majority felt that it was worthwhile to fund this additional analysis.

During the course of the work by RDC, several technical design issues have arisen that require additional analysis and meeting(s) with the Contra Costa County Building Official. These issues involve accessibility and seismic requirements for the renovated Public Safety Building, and are outside of the original scope of work contracted for by KPPCSD. To continue this architectural analysis will require KPPCSD to fund an Extra Service Request (ESR 001). Following discussions between the interim general managers of KPPCSD and KFPD, the Fire District has agreed to fund 50% of the cost for this additional analysis.

The ESR will fund preparation for, and meetings with, the County Building Official to (1) determine if the approving agencies will require that the project be retrofitted with an elevator; and (2) determine if the interior area of the building can be increased onto the exterior porch to allow for extra program area. This ESR covers the effort needed to prepare for the meetings (code review/research), schedule and attend the meetings, and document the meeting results for presentation to the respective Boards. It also includes the provision to have RDC's structural engineer attend the meetings.

The attached ESR is identical to the agreement RDC currently has with the KFPD. It is a time and materials (T&M), open contract specific to the scope outlined. The purpose of a T&M contract is that it is difficult to predict the effort required. The technical issues may be resolved in one meeting with the County, or RDC may be required to attend several meetings, with different individuals, as the topic develops. By using a T&M contract, RDC can move at a quick pace, and not require re-authorization for each sub-set of tasks. RDC estimates that the cost to complete ESR1 will be approximately \$25,000, which will be split between KPPCSD and KFPD. The interim general manager will work with RDC to monitor the cost of the T&M work.

It is important to note that, as discussed at the January 23, 2020 meeting, there is still no guarantee that this work by RDC will result in a feasible design for accommodating both districts, but the Board may wish to continue this design analysis to better understand what the facility options may be.

RECOMMENDATION

Approve the Extra Service Request (ESR 001) from RossDrulisCusenbery for undertaking architectural work to determine accessibility and seismic requirements for the Public Safety Building.

FISCAL IMPACT

The cost to fund the ESR will be split between KPPCSD and KPFD at an approximate cost of \$12,500 to each agency. Funding for the KPPCSD share is from capital funds.

ATTACHMENTS

ESR from RossDrulisCusenbery

SUBMITTED BY:

Bill Lindsay
Interim General Manager

CONCEPTUAL DESIGN, REGULATORY AGENCY, MEETING(S) & PUBLIC MEETING(S)

Description:

Design Change - Project	_____	Originator	Mallory Cusenbery
Scope Change - Services	X	Reference Documents	None
Added Consultants	_____	ASI Number	None

DESCRIPTION OF POTENTIAL CHANGE

Scope of Services: The scope of services include the following task as needed to prepare for, meet, and present conceptual plans to jurisdictional approval agencies for review and feedback on both seismic and accessibility topics. The tasks to be undertaken to achieve this milestone include:

RDC:

1. Prepare for and attend meetings with Contra Costa County, Department of the State Architect (DSA) and/or other regulatory agencies with the project structural engineer, IDA, to determine the limitations on renovation of an essential services building.
2. Prepare for and attend meetings with Contra Costa County accessibility reviewers to discuss possible alternatives to providing an elevator as part of the facility remodel.
3. Attend Public Meeting(s) to present the conceptual design of the project as needed.
4. Research code requirements and prepare initial code analysis for both accessibility and seismic implications for the plans currently under consideration.
5. Revise floor plans and develop the conceptual design as needed to incorporate ongoing comments and proposed revisions. Prepare presentation materials - drawings, tables, code analyses - as needed to adequately portray the proposed approaches.
6. Attend ongoing Steering Committee meetings - via teleconference, phone, or in person - as needed to advance the design.

IDA:
Attend meetings with Contra Costa County, DSA and/or other regulatory agencies to determine the limitations on renovation of an essential services building. Services will be performed on an hourly basis per the following rates:

Principal: \$200/hour to \$235/hour
Project Engineer: \$150/hour to \$180/hour

Driver of Change: The Kensington Fire Protection District (KFPD) is considering renovating the existing Public Safety Building. There is a recently discovered earthquake fault along the east property line. The California Building Code (CBC) defines a fire station as an essential services building. The CBC places limits on renovation or construction of an essential services building and the allowed proximity to earthquake faults. Meetings with DSA and/or other regulatory are needed to fully understand these limitations. In addition, preparatory work, research and presentation is required to create conceptual plans that meet code, departmental operational needs and policy objectives.

Exclusions:
Compensation: Hourly, time and materials. RDC rates listed below. IDA rates listed above.
Attachments:

IMPACT OF POTENTIAL CHANGE

Mark Up per Contract: 1.00
Subtotal w/ markup per Contract

Schedule Impact - Days				Firm	Base Cost	
Delays of Milestone (Work Days)	0	Days	Architect	RDC Architecture	\$0.00	\$0.00
Delays Proj Completion(Work Da	0	Days	Structural Engineer	IDA	\$0.00	\$0.00
			Electrical Engineer		\$0.00	\$0.00
			Mechanical Engineer		\$0.00	\$0.00
			Civil Engineer		\$0.00	\$0.00
			Kitchen Consultant		\$0.00	\$0.00
			Cost Estimator		\$0.00	\$0.00
Architectural Services				Reimbursable Costs	Description	
RDC Personnel	Rate	Hours	Subtotal	Reproduction	\$0.00	\$0.00
Principal	\$245	0	\$0	Travel	\$0.00	\$0.00
Proj Mgr	\$195	0	\$0	Other	\$0.00	\$0.00
Sr Arch	\$178	0	\$0			
Architect	\$167	0	\$0			
Job Captain	\$139	0	\$0			
Designer	\$139	0	\$0			
Programmer	\$111	0	\$0			
Clerical	\$90	0	\$0			
Total RDC Labor Costs			\$0			
Total Amount Being Requested						Hourly TBD

Note: The rates above are based on the architect's current 2019 rates.

ACTION	AUTHORIZATION	DATE	COMMENTS
Decline:	Proj Mgr _____		
	Client _____		
Proceed:	Proj Mgr _____		
	Client _____		
Other	Proj Mgr _____		
(Note in Comments)	Client _____		

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

BOARD OF DIRECTORS MEETING

July 9, 2020

ITEM 10

APPROVAL OF COMPREHENSIVE SALARY SCHEDULE AS REQUIRED BY CALPERS

SUMMARY OF RECOMMENDATION

Discuss and consider adopting a resolution approving the comprehensive salary schedule as required by CalPERS.

BACKGROUND

CalPERS requires its member agencies to provide a publicly listed pay schedule. The proposed resolution and associated salary schedule complies with these requirements. The schedule implements all changes resulting from the negotiated agreement with Kensington Police Officers Association and establishes salary steps for other non-safety positions to facilitate consistency in salary administration throughout the District. Any changes to the salary schedule will require an updated resolution.

RECOMMENDATION

Adopt a resolution approving the comprehensive salary schedule as of July 1, 2020 as required by CalPERS.

FISCAL IMPACT

All costs associated with the salary schedule are reflected in the FY 2020-21 budget.

ATTACHMENTS

Resolution 2020-16
Comprehensive Salary Schedule as of July 1, 2020

SUBMITTED BY:

Bill Lindsay
Interim General Manager

RESOLUTION NO. 2020-16

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT ADOPTING A COMPREHENSIVE SALARY SCHEDULE AS OF JULY 1, 2020

The Board of Directors of the Kensington Police Protection and Community Services District (“Board of Directors”) resolves as follows:

WHEREAS, the District contracts with CalPERS for the provision of benefits for certain District Employees; and

WHEREAS, CalPERS requires that the salary of all employees of a member agency be included in a publicly available pay schedule adopted by the governing board of the contracting agency; and

WHEREAS, the proposed pay schedule is consistent with negotiated memoranda of understanding with recognized bargaining units.

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

The Board of Directors hereby approves and adopts the salary schedule attached to this resolution and incorporated by reference effective as of July 1, 2020.

PASSED AND ADOPTED by the Kensington Police Protection and Community Services District on Thursday, the 9th day of July 2020, by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAINED:

Chris Deppe
President, Board of Directors

I HEREBY CERTIFY the foregoing resolution was duly and regularly adopted by the Board of Directors of the Kensington Police Protection and Community Services District at the regular meeting of said Board held on Thursday, the 9TH day of July, 2020.

Lynelle M. Lewis
District Clerk of the Board

William A. Lindsay
Interim General Manager

KENSINGTON POLICE PROTECTION COMMUNITY SERVICES DISTRICT

COMPREHENSIVE SALARY SCHEDULE AS OF JULY 1, 2020

Bargaining Unit	Step-1	Step-1	Step-1	Step-2	Step-2	Step-2	Step-3	Step-3	Step-3	Step-4	Step-4	Step-4	Step-5	Step-5	Step-5
	Hourly	Monthly	Annually	Hourly	Monthly	Annually	Hourly	Monthly	Annually	Hourly	Monthly	Annually	Hourly	Monthly	Annually
Unrepresented Management															
General Manager	\$ 95.00	\$ 16,466.67	\$ 197,600.00	\$ 97.85	\$ 16,960.67	\$ 203,528.00	\$ 100.79	\$ 17,469.49	\$ 209,633.84	\$ 103.81	\$ 17,993.57	\$ 215,922.86	\$ 106.92	\$ 18,533.38	\$ 222,400.54
Police Chief	\$ 71.13	\$ 12,329.20	\$ 147,950.40	\$ 73.26	\$ 12,699.08	\$ 152,388.91	\$ 75.46	\$ 13,080.05	\$ 156,960.58	\$ 77.73	\$ 13,472.45	\$ 161,669.40	\$ 80.06	\$ 13,876.62	\$ 166,519.48
Finance and Business Manager	\$ 62.00	\$ 10,746.67	\$ 128,960.00	\$ 63.86	\$ 11,069.07	\$ 132,828.80	\$ 65.78	\$ 11,401.14	\$ 136,813.66	\$ 67.75	\$ 11,743.17	\$ 140,918.07	\$ 69.78	\$ 12,095.47	\$ 145,145.62
Clerk of the Board	\$ 40.00	\$ 6,933.33	\$ 83,200.00	\$ 41.20	\$ 7,141.33	\$ 85,696.00	\$ 42.44	\$ 7,355.57	\$ 88,266.88	\$ 43.71	\$ 7,576.24	\$ 90,914.89	\$ 45.02	\$ 7,803.53	\$ 93,642.33
Unrepresented															
Police Services Specialist	\$ 33.10	\$ 5,737.33	\$ 68,848.00	\$ 34.09	\$ 5,909.45	\$ 70,913.44	\$ 35.12	\$ 6,086.74	\$ 73,040.84	\$ 36.17	\$ 6,269.34	\$ 75,232.07	\$ 37.25	\$ 6,457.42	\$ 77,489.03
Parks and Recreation Administrator	\$ 26.00	\$ 4,506.67	\$ 54,080.00	\$ 26.78	\$ 4,641.87	\$ 55,702.40	\$ 27.58	\$ 4,781.12	\$ 57,373.47	\$ 28.41	\$ 4,924.56	\$ 59,094.68	\$ 29.26	\$ 5,072.29	\$ 60,867.52
Administrative Assistant	\$ 26.00	\$ 4,506.67	\$ 54,080.00	\$ 26.78	\$ 4,641.87	\$ 55,702.40	\$ 27.58	\$ 4,781.12	\$ 57,373.47	\$ 28.41	\$ 4,924.56	\$ 59,094.68	\$ 29.26	\$ 5,072.29	\$ 60,867.52
Accountant	\$ 40.00	\$ 6,933.33	\$ 83,200.00	\$ 41.20	\$ 7,141.33	\$ 85,696.00	\$ 42.44	\$ 7,355.57	\$ 88,266.88	\$ 43.71	\$ 7,576.24	\$ 90,914.89	\$ 45.02	\$ 7,803.53	\$ 93,642.33
Custodian	\$ 20.00	\$ 3,466.67	\$ 41,600.00	\$ 20.60	\$ 3,570.67	\$ 42,848.00	\$ 21.22	\$ 3,677.79	\$ 44,133.44	\$ 21.85	\$ 3,788.12	\$ 45,457.44	\$ 22.51	\$ 3,901.76	\$ 46,821.17
Landscaper	\$ 25.00	\$ 4,333.33	\$ 52,000.00	\$ 25.75	\$ 4,463.33	\$ 53,560.00	\$ 26.52	\$ 4,597.23	\$ 55,166.80	\$ 27.32	\$ 4,735.15	\$ 56,821.80	\$ 28.14	\$ 4,877.20	\$ 58,526.46
KPOA @ 11/1/2019 8% Increase															
Captain	\$ 64.52	\$ 11,182.70	\$ 134,192.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Master Sergeant	\$ 53.40	\$ 9,255.25	\$ 111,063.00	\$ 55.00	\$ 9,532.92	\$ 114,395.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sergeant	\$ 46.53	\$ 8,065.79	\$ 96,789.48	\$ 48.39	\$ 8,388.40	\$ 100,660.80	\$ 49.85	\$ 8,640.06	\$ 103,680.72	\$ 51.84	\$ 8,985.69	\$ 107,828.28	\$ -	\$ -	\$ -
Corporal	\$ 46.12	\$ 7,994.32	\$ 95,931.84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police Officer	\$ 36.47	\$ 6,321.20	\$ 75,854.40	\$ 38.47	\$ 6,668.87	\$ 80,026.44	\$ 40.59	\$ 7,035.66	\$ 84,427.92	\$ 42.82	\$ 7,422.62	\$ 89,071.44	\$ 45.22	\$ 7,837.56	\$ 94,050.72
KPOA @ 7/1/2020 4% Increase															
Captain	\$ 67.10	\$ 11,630.01	\$ 139,560.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Master Sergeant	\$ 55.53	\$ 9,625.46	\$ 115,505.52	\$ 57.20	\$ 9,914.22	\$ 118,970.64	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sergeant	\$ 48.39	\$ 8,388.42	\$ 100,661.04	\$ 50.33	\$ 8,723.94	\$ 104,687.28	\$ 51.84	\$ 8,985.66	\$ 107,827.92	\$ 53.91	\$ 9,345.12	\$ 112,141.44	\$ -	\$ -	\$ -
Corporal	\$ 47.97	\$ 8,314.09	\$ 99,769.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police Officer	\$ 37.93	\$ 6,574.04	\$ 78,888.48	\$ 40.01	\$ 6,935.62	\$ 83,227.44	\$ 42.21	\$ 7,317.09	\$ 87,805.08	\$ 44.54	\$ 7,719.52	\$ 92,634.24	\$ 47.03	\$ 8,151.06	\$ 97,812.72
KPOA @ 7/1/2021 3% Increase															
Captain	\$ 69.11	\$ 11,978.91	\$ 143,746.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Master Sergeant	\$ 57.20	\$ 9,914.22	\$ 118,970.64	\$ 58.91	\$ 10,211.65	\$ 122,539.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sergeant	\$ 49.85	\$ 8,640.07	\$ 103,680.84	\$ 51.84	\$ 8,985.66	\$ 107,827.92	\$ 53.40	\$ 9,255.23	\$ 111,062.76	\$ 55.53	\$ 9,625.47	\$ 115,505.64	\$ -	\$ -	\$ -
Corporal	\$ 49.40	\$ 8,563.51	\$ 102,762.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police Officer	\$ 39.06	\$ 6,771.26	\$ 81,255.12	\$ 41.21	\$ 7,143.69	\$ 85,724.28	\$ 43.48	\$ 7,536.60	\$ 90,439.20	\$ 45.87	\$ 7,951.11	\$ 95,413.32	\$ 48.44	\$ 8,395.59	\$ 100,747.08

*** The unrepresented management and unrepresented groups of employees have a 3% increase in between pay grade steps. There is no guarantee for raises.

***As of July 1, 2020 all management and unrepresented positions are paid hourly and are part time without benefits.

***The annual salary listed here is for information purposes only and the hourly rate of pay is used for all employees except for the sworn police employees represented by the KPOA Union.

BOARD OF DIRECTORS MEETING

July 9, 2020

ITEM 11

PROCESS TO RECRUIT AND RETAIN A GENERAL MANAGER

SUMMARY OF RECOMMENDATION

Discuss the process to recruit and retain a General Manager and provide direction to staff.

BACKGROUND

At its meeting of March 26, 2020, the KPPCSD Board of Directors authorized the retention of Bill Lindsay as Interim General Manager effective April 1, 2020 following the resignation of Tony Constantouros. Staff is recommending that the Board establish and begin implementation of a process to recruit and retain a permanent General Manager.

For discussion purposes of the Board, the Interim General Manager proposes the following steps to be undertaken in this process:

- Consider forming a two-person recruitment committee of the Board to oversee the details of the general manager recruitment which follow;
- Solicit proposals from qualified firms to assist in the recruitment and candidate screening process;
- Select the recruiting firm to be recommended to the Board for approval;
- Prepare a job profile to be used to advertise the position;
- Establish a schedule for completing the recruitment process.

Subject to Board approval, staff recommends that solicitation of proposals from recruiting firms begin immediately, and that the proposed contract for the recruiting firm, and the proposed job profile, be placed on the Board agenda for approval at the August 13th meeting. The role of the Board committee would be to review the recruiting firm proposals, complete interviews with the firms submitting proposals, if desired, and develop a job profile. This would allow the process to advertise the position to begin immediately following the August Board meeting, with interviews of general manager candidates to be completed in September. This schedule can be accelerated if the Board wishes to delegate more of these decisions to its committee or to staff.

RECOMMENDATION

Discuss the process to recruit and retain a General Manager and provide direction to staff.

FISCAL IMPACT

Costs to complete the recruitment are unknown at this time, and depend largely on the scope of work for the selected recruiting firm. Funds are in the operating budget for these consulting services.

ATTACHMENTS

None.

SUBMITTED BY:

Bill Lindsay
Interim General Manager

**KENSINGTON POLICE PROTECTION AND
COMMUNITY SERVICES DISTRICT**

Financial Statements and Independent Auditor's Report for the
Year ended June 30, 2019

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
Basic Financial Statements
and Required Supplementary Information
for the Fiscal Year Ended June 30, 2019

<i>TABLE OF CONTENTS</i>	Page
Independent Auditor's Report	1-2
Management's Discussion and Analysis (Required Supplementary Information)	3-7
BASIC FINANCIAL STATEMENTS:	
Statement of Net Position and Governmental Funds Balance Sheet.....	8
Statement of Activities and Governmental Funds Statement of Revenues and Expenditures and Changes in Fund Balance	9-10
Statement of Fiduciary Net Position	11
Statement of Changes in Net Position—Fiduciary Funds	12
Notes to the Basic Financial Statements.....	13-35
REQUIRED SUPPLEMENTARY INFORMATION:	
• Schedule of Changes in the District's Net OPEB Liability.....	36
• Schedule of Contributions to the OPEB plan.	37-38
• Statement of Revenue, Expenditure and Change in Fund Balances—Actual and Budget.....	39
• Other Supplementary Information.....	40-45
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	46-47
Status of Prior Year Findings	48
Schedule of Current Year Findings and Questioned Costs	49

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities and each major fund of the Kensington Police Protection and Community Services District (the District) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund of the Kensington Police Protection and Community Services District as of June 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

INDEPENDENT AUDITOR'S REPORT (Continued)

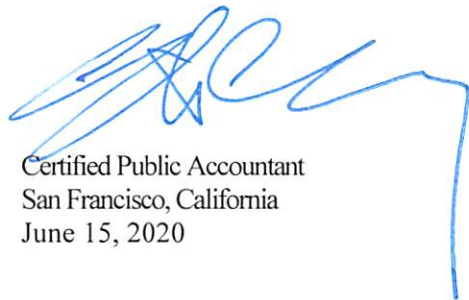
Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, post-employment benefits and budgetary comparison information on page 3-7 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated June 15, 2020 on my consideration of District's internal control over financial reporting and on my tests or its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Certified Public Accountant
San Francisco, California
June 15, 2020

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

This discussion and analysis of the Kensington Police Protection and Community Services District's (the District) fiscal performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2019. Please review it in conjunction with the transmittal letter and the basic financial statements, which begin on page 8.

FINANCIAL HIGHLIGHTS

From the Statement of Net Position

- Total net position for the years ended June 30, 2019 and 2018 are \$1,389,673 and \$599,598, respectively.
- Unrestricted net position, the part of net position that can be used to finance day-to-day operations for fiscal years ended June 30, 2019 and 2018 are \$(2,886,380) and \$(3,652,877) respectively.
- GASB 68 Information-As of June 30, 2019, long-term pension liability is \$3,811,481 (measurement date June 30, 2018). Deferred outflow of resources is now \$906,449 (net decrease of \$771,669) and deferred inflow of resources is \$232,390 (net decrease of 27,542), all derived from the PERS Accounting Valuation (measurement date June 30, 2018).
- GASB 75 Information-As of June 30, 2019, net OPEB liability is \$2,554,131 (measurement date June 30, 2018).
- Long term net pension liability for the years ended June 30, 2019 and 2018 are \$3,811,481 and \$3,860,944, respectively. CalPERS' net pension liability for safety pool increased by \$908,901,225 (total risk pool) this year and KPPCSD's portion was just under \$49,463.

From the Governmental Fund Financial Statements

- Our General Fund balance increased by \$871,680, which is compared to an \$296,416 increase in 2018.
- Property tax revenues (including special tax revenue for police services) for fiscal years ended June 30, 2019 and 2018 were \$3,156,363 and \$2,981,736, respectively. This is a 5.86% increase.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Government-Wide Financial Statements (Continued)

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

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

Governmental Funds Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities. The major differences between fund financial statements and government-wide financial statements are in the way debt proceeds, capital outlay, and compensated absences are recorded. Reconciliations between the two types of financial statements are found on page 8 using the adjustment column.

Notes to the Financial Statements

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

Supplementary Information

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position serves over time as a useful indicator of the District's financial position. In the case of the District, assets exceeded liabilities by \$1,388,570 as of June 30, 2019 and \$599,598 as of June 30, 2018. This number is composed of three components:

	June 30, 2019	June 30, 2018
Investment in capital assets, net of debt	\$ 3,857,601	\$ 3,890,454
Restricted	418,452	362,021
Unrestricted net position	(2,886,380)	(3,652,877)
Total net position	\$ 1,389,673	\$ 599,598

Investment in capital assets consists of fixed assets less any related debt.

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

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

GOVERNMENTAL FUNDS ANALYSIS

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

The District's collection of Special Tax Revenue, another large source of revenue, is restricted to police activities. The current rate as of June 30, 2019 was established in 1997 after receiving voter approval in 1994.

The District also collects a special assessment called the Kensington Park Landscape and Lighting District Assessment. The funds are restricted for maintenance of that part of the park purchased with the proceeds of the 1994 Limited Obligation Improvement Bonds.

In fiscal year ended June 30, 2019, the District received \$155,948 in grant monies. KPPCSD received all \$155,948 in COPS grant funds for the current year. The funds must be used for law enforcement only and all expenditures have been approved by the District's Board of Directors. In fiscal year 2018/2019, these funds were used to support normal police operations.

The largest expenditure of the District is salary and benefits, including PERS contributions. These are governed by current Memorandum of Understanding agreements negotiated between the District and represented and non-represented employees. The other area of expenditures of significance are for services, like communications and professional services, including legal.

Other reserved funds: Compensated absences payable—\$80,635.

COMMENTS ON GENERAL FUND BUDGET COMPARISONS

Actual revenues and actual expenditures versus budget amounts equal a positive variance of \$793,276.

Actual revenues exceeded budgeted revenues by \$699,077. The largest difference was in contributions for the community center. Nothing was budgeted here as all the decisions on the project had not been finalized. The revenue received was just over \$476,000. The next largest difference was in other income, where KPPCSD received just over \$75,000 in a non-performance settlement from World Insurance to cover Eagle Builders. The other two major differences were an extra \$58,000 in property tax income and \$56,000 in additional COPS grant monies over the budgeted \$100,000.

Actual expenditures were less than final budgeted expenditures by \$94,199. This is a net difference of several over and under budgeted items. The largest under budget amount was \$284,435 in police salaries and benefits, mostly made up of \$224,000 in officer salaries. The budget was for ten officers, but the District averaged seven. District expenses were over budget by just over \$163,000. The two largest items that were over budget were Legal-District by approximately \$136,000 and Consulting by about \$43,000. The major under budget District expense item was in waste recycling. Although \$15,000 was budgeted for seven garbage cans, none were purchased.

Capital outlay was under budget by \$16,904. This was comprised of spending \$43,000 towards the community center, but not spending anything on the budgeted radar signs, play equipment and benches in the park.

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

HISTORY AND ECONOMIC FACTORS

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

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

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

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

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

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

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

In 2010, the District passed a ballot measure (Measure G) to add a supplemental tax revenue stream to be used effectively July 01, 2010. These funds are a maximum of \$200 per parcel and are restricted to be used for police-related services only.

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

REQUEST FOR INFORMATION

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

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
GOVERNMENTAL FUNDS BALANCE SHEET AND STATEMENT OF NET POSITION
FOR THE YEAR ENDED JUNE 30, 2019**

	General Fund	Capital Project	Total	Adjustment See Note (3, 8 & 12)	Statement of Net Position
Assets					
Current Assets:					
Cash and investments (Note 2)	\$ 3,542,126	\$ -	\$ 3,542,126	\$ -	\$ 3,542,126
Receivables					
Grant receivable	55,948	-	55,948	-	55,948
Supplemental taxes and Community Services District	20,930	-	20,930	-	20,930
Interest receivable	9,932	-	9,932	-	9,932
Reimbursements and other	109,553	-	109,553	-	109,553
Prepaid	142,932	-	142,932	-	142,932
Total Current Assets	3,881,421	-	3,881,421	-	3,881,421
Capital Assets (Note 3)					
Land	-	-	-	2,808,347	2,808,347
Vehicle and equipment	-	-	-	437,216	437,216
Building and improvement	-	-	-	1,618,818	1,618,818
Furniture & fixtures	-	-	-	61,933	61,933
Construction in progress	-	-	-	198,389	198,389
Accumulated depreciation	-	-	-	(1,267,102)	(1,267,102)
Total Capital Asset	-	-	-	3,857,601	3,857,601
Total Assets	\$ 3,881,421	\$ -	\$ 3,881,421	\$ 3,857,601	\$ 7,739,022
Deferred Outflows of Resources-Deferred pensions (Note 5)	-	-	-	906,449	906,449
Deferred Outflows of Resources-Deferred OPEB (Note 9)	-	-	-	460,960	460,960
Liabilities					
Accounts payable	\$ 237,649	\$ -	\$ 237,649	\$ -	\$ 237,649
Compensated absence	80,635	-	80,635	-	80,635
Accrued payable	33,520	-	33,520	-	33,520
Loan community center	250,000	-	250,000	-	250,000
Net pension liability (Note 5)	-	-	-	3,811,481	3,811,481
Net OPEB liability obligation (Note 9)	-	-	-	2,554,131	2,554,131
Total Liabilities	601,804	-	601,804	6,365,612	6,967,416
Deferred Inflows of Resources-Deferred pensions (Note 5)	-	-	-	232,390	232,390
Deferred Inflows of Resources-Deferred OPEB (Note 9)	-	-	-	516,952	516,952
Fund Balances/Net Position					
Fund balances					
Non-spendable	223,567	-	223,567	(223,567)	-
Restricted	194,885	-	194,885	(194,885)	-
Committed	955,825	-	955,825	(955,825)	-
Assigned	-	-	-	-	-
Unassigned	1,905,340	-	1,905,340	(1,905,340)	-
Total Fund Balances	3,279,617	-	3,279,617	(3,279,617)	-
Total Liabilities and Fund Balances	\$ 3,881,421	\$ -	\$ 3,881,421		
Net Position					
Net investment in capital assets				-	3,857,601
Restricted				-	418,452
Unrestricted				-	(2,886,380)
Total Net Position				\$ -	\$ 1,389,673

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

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
GOVERNMENTAL FUNDS STATEMENT OF REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCE AND STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019**

	General	Capital Project	Total	Adjustment Note 3, 8	Statement of Activities
EXPENDITURES/EXPENSES					
Current expenditures/expenses					
Police Salary and Benefits					
Salary-officers	\$ 725,580	\$ -	\$ 725,580	\$ -	\$ 725,580
Compensated absence	22,576	-	22,576	-	22,576
Overtime	121,041	-	121,041	-	121,041
Salary-non sworn	25,576	-	25,576	-	25,576
Uniform allowance	4,899	-	4,899	-	4,899
Safety equipment	500	-	500	-	500
Medical insurance - Active	132,121	-	132,121	(39,809)	92,312
Medical insurance- Retired	174,114	-	174,114	(213,313)	(39,199)
Medical insurance-Trust	247,036	-	247,036	-	247,036
Disability & life insurance	2,923	-	2,923	-	2,923
Social security/medicare	14,331	-	14,331	-	14,331
PERS district	330,711	-	330,711	354,545	685,256
PERS officers	22,579	-	22,579	-	22,579
Workers compensation	63,031	-	63,031	-	63,031
Advanced Industrial Disability	77	-	77	-	77
Pension expenses	-	-	-	-	-
Police Expenses					
Expendable police supplies	1,411	-	1,411	-	1,411
Range/ammunition supplies	5,159	-	5,159	-	5,159
Crossing guard	12,767	-	12,767	-	12,767
Vehicle operation	36,316	-	36,316	-	36,316
Communications (RPD)	135,219	-	135,219	-	135,219
Radio maintenance	-	-	-	-	-
Prisoner/case expense/booking	9,330	-	9,330	-	9,330
Training	5,944	-	5,944	-	5,944
Recruiting	12,308	-	12,308	-	12,308
Reserve officers	-	-	-	-	-
Misc. dues, meals and travel	1,923	-	1,923	-	1,923
Utilities	11,634	-	11,634	-	11,634
Building repair	18	-	18	-	18
Office supplies	4,876	-	4,876	-	4,876
Telephone	5,265	-	5,265	-	5,265
Housekeeping	4,063	-	4,063	-	4,063
Publications	2,915	-	2,915	-	2,915
CAL ID	5,525	-	5,525	-	5,525
Community Policing	2,631	-	2,631	-	2,631
Legal/consulting-police	76,642	-	76,642	-	76,642
Measure G administration	3,776	-	3,776	-	3,776
Recreation Salary and Benefits					
Park and recreation administration	8,524	-	8,524	-	8,524
Custodian	18,635	-	18,635	-	18,635
Social security/medicare	652	-	652	-	652
Recreation Expenses					
Community center utilities	5,786	-	5,786	-	5,786
Janitorial supplies	1,139	-	1,139	-	1,139
Community center repairs	600	-	600	-	600
Community center equip maint	1,872	-	1,872	-	1,872
Park O&M	90,632	-	90,632	-	90,632
Misc. park/rec expense	-	-	-	-	-
District Expenses					
District salary	191,692	-	191,692	-	191,692
District payroll taxes	14,664	-	14,664	-	14,664
Computer maintenance	23,292	-	23,292	-	23,292
Admin Communication	4,430	-	4,430	-	4,430
Copier contract	5,692	-	5,692	-	5,692
Legal	191,724	-	191,724	-	191,724
Consulting	86,919	-	86,919	-	86,919
Accounting	54,624	-	54,624	-	54,624
Insurance	42,438	-	42,438	-	42,438
Election	6,387	-	6,387	-	6,387
Police building lease	36,036	-	36,036	-	36,036
County expense	22,455	-	22,455	-	22,455
Waste/recycle	2,231	-	2,231	-	2,231
Miscellaneous	22,131	-	22,131	-	22,131
Depreciation	-	-	-	77,249	77,249
Total current expenditures/expenses	3,057,372	-	3,057,372	178,672	3,236,044
Capital outlay					
Equipment and furniture	1,124	-	1,124	(1,124)	-
Buildings and improvements	-	-	-	-	-
Construction in progress	43,272	-	43,272	(43,272)	-
Total capital outlay	44,396	-	44,396	(44,396)	-
Total Expenditures/Expenses	3,101,768	-	3,101,768	134,276	3,236,044

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

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
GOVERNMENTAL FUNDS STATEMENT OF REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCE AND STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019
(Continued)**

	General	Capital Project	Total	Adjustment Note 3, 8	Statement of Activities
GENERAL REVENUES:					
Property taxes	\$ 1,858,538	\$ -	\$ 1,858,538	\$ -	\$ 1,858,538
Special assessments	681,780	-	681,780	-	681,780
Measure G supplemental tax revenue	565,740	-	565,740	-	565,740
Grants-COPS & other	155,948	-	155,948	-	155,948
Charges for services	3,570	-	3,570	-	3,570
Special assignment Revenue	4,525	-	4,525	-	4,525
Kensington Hilltop services reimb.	839	-	839	-	839
West county crossing guard reimb.	-	-	-	-	-
POST reimbursement	4,009	-	4,009	-	4,009
Rents and fees	7,870	-	7,870	-	7,870
Contribution-for community center	476,350	-	476,350	-	476,350
Investment income	32,093	-	32,093	-	32,093
Franchise fees	54,203	-	54,203	-	54,203
Other tax income	50,305	-	50,305	-	50,305
Supplemental workers' comp reimb.	1,738	-	1,738	-	1,738
Other income	86,754	-	86,754	-	86,754
Gain (loss) on asset sale	-	-	-	-	-
Total Revenues	<u>3,984,262</u>	<u>-</u>	<u>3,984,262</u>	<u>-</u>	<u>3,984,262</u>
Excess (deficiency) of Revenues Over Other Fin: (under) Expenditures	<u>882,494</u>	<u>-</u>	<u>882,494</u>	<u>(134,276)</u>	<u>748,218</u>
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers out	<u>(10,814)</u>	<u>-</u>	<u>(10,814)</u>	<u>-</u>	<u>(10,814)</u>
Total Other Financing Sources (Uses)	<u>(10,814)</u>	<u>-</u>	<u>(10,814)</u>	<u>-</u>	<u>(10,814)</u>
Change in Net Position	<u>871,680</u>	<u>-</u>	<u>871,680</u>	<u>(134,276)</u>	<u>737,404</u>
Fund Balances/Net Position, Beginning of Year	<u>2,407,937</u>	<u>-</u>	<u>2,407,937</u>	<u>(1,808,339)</u>	<u>599,598</u>
Prior Period Adjustment (Note 13)	<u>-</u>	<u>-</u>	<u>-</u>	<u>52,671</u>	<u>52,671</u>
Fund Balances/Net Position, Beginning of Year, Restated	<u>2,407,937</u>	<u>-</u>	<u>2,407,937</u>	<u>(1,755,668)</u>	<u>652,269</u>
Fund Balances/Net Position, End of Year	<u>\$ 3,279,617</u>	<u>\$ -</u>	<u>\$ 3,279,617</u>	<u>\$ (1,889,944)</u>	<u>\$ 1,389,673</u>

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

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2019**

	Kensington Park Reassessment District 2004-1 Fund
Assets	
Cash and investments (Note 2)	\$ 300,486
Interest receivable	598
Special assessments receivable	183,305
Total Assets	
Liabilities	
Accounts payable	\$ 2
2004 Limited Obligation Improvement Bonds (Note 4)	299,813
Bond interest payable	4,247
Total Liabilities	\$ 304,062
Net Position	
Reserved for Emergency Preparedness Council	\$ -
Reserved for Reassessment District 2004-1	180,327
Total Net Position	\$ 180,327

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

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
STATEMENT OF CHANGES IN NET POSITION-FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2019**

	Kensington Park Reassessment District 2004-1 Fund
ADDITIONS:	
Special assessments	\$ 176,359
Interest income	2,258
Total Additions	178,617
DEDUCTIONS:	
Bond administration charges	30,079
Bond expenses	13,788
Bond principal	147,468
Total Deductions	191,335
Net increase (decrease) in fiduciary net position	(12,718)
Transfer in	10,814
Transfer out	-
Net Position, Beginning of Year	182,231
Net Assets, End of Year	\$ 180,327

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

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 1— SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

District and Description of Funds

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

Government-Wide Financial Statements

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

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

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

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

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 1— SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-Wide Financial Statements (Continued)

Separate financial statements are provided for governmental funds. Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Major individual governmental funds are reported as separate columns in the governmental fund financial statements. No major funds are aggregated and presented in a single column. The District's general funds was its only major fund.

Governmental Fund Financial Statements

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

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

The District has only two funds in fiscal year 2019, the General Fund and one fiduciary fund which are the Emergency Preparedness and the Kensington Park Reassessment District. A longer description is below.

1. General Fund - the General Fund is the operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.
2. Kensington Park Reassessment District 2004-1 - This debt service fund is used to account for financial resources to be used for the retirement of debt. The Kensington Park Reassessment Bond 2004-1, issued in June 2004 in defeasance of the 1994 special assessment bonds, has been determined to be an Agency Fund since the District is not obligated to repay the debt. The balance in the debt service fund has therefore been transferred to the Kensington Park Reassessment District 2004-1 Fund (see Note 4).

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 1— SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgets and Budgetary Accounting

The operating budget includes proposed expenditures and the means of financing them.

Formal budgetary integration is employed as a management control device during the fiscal year for the General Fund and Capital Projects Fund.

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

- 3020.1** A preliminary annual budget proposal shall be prepared by the General Manager no later than May 1.
- 3020.2** Prior to review by the Board of Directors, the Board's Finance Committee shall meet with the General Manager and review his preliminary annual budget proposal.
- 3020.3** The proposed preliminary annual budget, as reviewed and amended by the Finance Committee, shall be reviewed by the Board at its regular meeting in May.
- 3020.4** The proposed preliminary annual budget, as amended by the Board during its review, shall be adopted at its regular meeting in June. Any exceptions to this date must be approved by Board action, but in no event shall the preliminary annual budget be adopted later than July 1.
- 3020.5** The final annual budget shall be adopted no later than September 1. The General Manager shall publish the public notice required by Government Code section 61110(c).

Encumbrances

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

Cash and Investments

Cash includes amounts in demand deposits as well as short-term investments. Investments are carried at market value. All investment is invested through the County of Contra Costa.

Compensated Absences

Sworn police employees are entitled to certain compensated absences based on their length of employment.

Fund Equity Reservations and Designations

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

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 1— SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Estimates

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

Deferred Outflows and inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Implementation of New Accounting Principles

GASB Statement No. 86 – In May 2017, GASB issued Statement No. 86, *Certain Debt Extinguishment Issues*. The primary objective of this Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources – resources other than the proceeds or refunding debt – are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance. There is no current impact for the District from this Statement.

New Accounting Pronouncements – Effective in the Future Fiscal Years

GASB Statement No. 83 – In November 2016, GASB issued Statement No. 83, *Certain Asset Retirement Obligations*. This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible asset should recognize a liability based on the guidance in this Statement. This Statement also requires disclosure of information about the nature of a government’s ARO, the methods and assumptions used for the estimates of the liabilities, and the estimated remaining useful life of the associated tangible capital assets. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018, or the FY 2018/2019. There is no current impact for the District from this Statement.

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 1— SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

GASB Statement No. 84 – In January 2017, GASB issued Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018, or the FY 2019/2020. The District has not determined the impact of this pronouncement on the financial statements.

GASB Statement No. 87 – In June 2017, GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It established a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The Statement is effective for the reporting periods beginning after December 15, 2019, or FY 2020/2021. The District has not determined the impact of this pronouncement on the financial statements.

NOTE 2— CASH AND INVESTMENTS

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

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

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

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

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

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 2— CASH AND INVESTMENTS (Continued)

A summary of the District’s cash and investments at June 30, 2019 is as follows:

	Carrying Value	Market Value
<u>Governmental Funds</u>		
<u>Category 1:</u>		
Cash in checking accounts	\$ 2,823	\$ 2,823
Petty cash	100	100
	2,923	2,923
 <u>Uncategorized:</u>		
County Treasury	3,539,202	3,539,202
Total Governmental Funds	3,542,125	3,542,125
 <u>Fiduciary Funds</u>		
<u>Category 1:</u>		
Cash in checking accounts	-	-
 <u>Uncategorized:</u>		
County Treasury	300,486	300,486
Total Fiduciary Funds	300,486	300,486
Total Governmental Funds	\$ 3,842,611	\$ 3,842,611

The cash and investments by fund are as follows:

General Fund	\$ 3,542,125
2004-1 Park Reassessment Bond Fund	\$ 300,486

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

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 2— CASH AND INVESTMENTS (Continued)

Deposits

The California Government Code requires California banks and savings and loan associations to secure a local governmental agency's deposits by pledging government securities as collateral. The market value of pledged securities must equal at least 100% of the agency's deposits. California law also allows financial institutions to secure an agency's deposits by pledging first trust deed mortgage notes having a value of 150% of an agency's total deposits. The agency may waive collateral requirements for deposits, which are fully insured up to \$250,000 by federal deposit insurance.

NOTE 3—CAPITAL ASSETS

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

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

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

Vehicles	5 years
Furniture and fixtures	6 years
Building and improvements	20-40 years
Machinery and equipment	5-10 years

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 3— CAPITAL ASSETS (Continued)

A summary of changes in general fixed assets follows:

	<u>Balance 6/30/18</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 6/30/19</u>
Non-Depreciable Assets				
Land	\$ 2,808,347	\$ -	\$ -	\$ 2,808,347
Construction in Progress	155,117	43,272	-	198,389
Total Non-Depreciable Assets	<u>2,963,464</u>	<u>43,272</u>	<u>-</u>	<u>3,006,736</u>
Depreciable Assets				
Building & improvements	1,618,818		-	1,618,818
Vehicles & equipment	436,092	1,124	-	437,216
Furniture & fixtures	61,933	-	-	61,933
Total Depreciable Assets	<u>2,116,843</u>	<u>1,124</u>	<u>-</u>	<u>2,117,967</u>
Total Capital Asset:	<u>5,080,307</u>	<u>44,396</u>	<u>-</u>	<u>5,124,703</u>
Accumulated Depreciation				
Building & improvements	806,085	42,702	-	848,787
Vehicles & equipment	348,170	29,760	-	377,930
Furniture/fixtures/improvements	35,598	4,787	-	40,385
Total Accumulated Depreciation	<u>1,189,853</u>	<u>77,249</u>	<u>-</u>	<u>1,267,102</u>
Capital Assets Net of Depreciation:	<u>\$ 3,890,454</u>	<u>\$ (32,853)</u>	<u>\$ -</u>	<u>\$ 3,857,601</u>

The current depreciation expense for KPPCSD is \$77,249.

NOTE 4— SPECIAL ASSESSMENT DEBT

Kensington Park Reassessment District 2004-1 Refunding Bonds

	<u>June 30, 2018</u>	<u>Adjustment</u>	<u>Payments</u>	<u>June 30, 2019</u>
2004 Limited Obligation Improvement Bonds	\$ 447,281	\$ -	\$ 147,468	\$ 299,813
	<u>\$ 447,281</u>	<u>\$ -</u>	<u>\$ 147,468</u>	<u>\$ 299,813</u>

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 4— SPECIAL ASSESSMENT DEBT (Continued)

Kensington Park Reassessment District 2004-1 Refunding Bonds (Continued)

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

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

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

As of June 30, 2019, future debt service payments were as follows:

<u>Fiscal Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 149,166	\$ 9,573	\$ 158,739
2021	150,647	3,202	153,849
	<u>\$ 299,813</u>	<u>\$ 12,775</u>	<u>\$ 312,588</u>

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 5— DEFINED BENEFIT PENSION PLAN

CalPERS plan description

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

Funding policy

Effective January 1, 2013, the California Public Employees’ Pension Reform Act (PEPRA) went into effect. Any new CalPERS hires will be covered by this mandate. The District currently participates in a two-tiered retirement funding system.

A Tier 1 (Classic) CalPERS employee is required to contribute 9% of his/her annual covered salary. The District has historically paid this tax deferred contribution required of Classic employees on their behalves and for their accounts. Effective January 1, 2018 the District pays 4% and the Classic employees (except one management employee) pays 5% which totals the 9% employee contribution. The District pays 5% for the one management employee and that employee pays the remaining 4%.

In addition, for Tier 1 (Classic) CalPERS employees, The District is required to contribute the actuarially determined amounts necessary to fund the benefits for its members. The actuarial methods and assumptions used are those adopted by the CalPERS’ Board of Administration. The contribution requirements for the plan members are established by State statute. For the fiscal year ending June 30, 2019, the District’s contribution rate is 20.556% and a flat UAL payment of \$195,073 (discounted from \$202,139 for early payment).

Although PEPRA has been effective of hires as of January 01, 2013, The District’s first Tier 2 (PEPRA) CalPERS employee was hired in October 2015. A PEPRA employee is required to pay his/her own officer’s portion contribution. The District will not pick up any of that portion. For the year ending June 30, 2019, the PEPRA employee’s contribution increased to 12%, but The District’s contribution rate is 12.141% and UAL payment is \$1,688.

A Classic employee’s defined benefit is calculated using 3% at 50 years of age formula. A PEPRA employee’s defined benefit is calculated using a 2.7% at 57 years of age formula.

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 5— DEFINED BENEFIT PENSION PLAN (Continued)

Actuarial Assumptions

Pension liabilities, pension expense, and deferred outflows of resources and deferred inflows of resources related to pension - The net pension liability at June 30, 2019 is measured as of June 30, 2018, using an annual actuarial valuation as of June 30, 2017, rolled forward to June 30, 2018, using standard update procedures. The total pension liabilities in the June 30, 2017 actuarial valuation was based on the following actuarial methods and assumptions:

Actuarial Cost Method	Early Age Normal in accordance with the requirements of GASB 68
Actuarial Assumptions	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.0% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.50% thereafter

Change of assumptions- There are no changes in assumptions.

Discount rate – The discount rate used to measure the total pension liability at June 30, 2018 and 2017 measurement date was 7.15% and 7.15%, respectively. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. The test revealed the assets would not run out. Therefore, the current 7.15% discount rate is appropriate and the use of the municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 7.15% is applied to all plans in the Public Employees Retirement Fund. The cash flows used in the testing were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. The stress test results are presented in a detailed report called “GASB Crossover Testing Report” that can be obtained from the CalPERS website.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 5— DEFINED BENEFIT PENSION PLAN (Continued)

Actuarial Assumptions (Continued)

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make the required contributions as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows 'as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.15%) or one percentage point higher (8.15%) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
	6.15%	7.15%	8.15%
District's proportionate share of the net pension plan liability	\$ 5,775,478	\$ 3,811,481	\$ 2,202,336

Pension Plan Fiduciary Net Position – Detail information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 5— DEFINED BENEFIT PENSION PLAN (Continued)

Actuarial Assumptions (Continued)

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB Statement Nos. 67 and 68 calculations through at least the 2017-18 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as they have changed their methodology.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Assets Class	Assets Allocation	Real Return Years 1-10	Real Return Years 11+
Global Equity	50%	4.80%	5.98%
Fixed Income	28%	1.00%	2.62%
Inflation Assets	0%	0.77%	1.81%
Private Equity	8%	6.30%	7.23%
Real Estate	13%	3.75%	4.92%
Liquidity	1%	0.00%	(0.92)%
Total	<u>100%</u>		

For the year ended June 30, 2019, the District recognized pension expense of \$685,256. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 5— DEFINED BENEFIT PENSION PLAN (Continued)

Actuarial Assumptions (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contribution subsequent to measurement date	\$ 330,711	\$ -
Change in assumptions	373,973	50,456
Difference between expected and actual experience	81,896	311
Net differences between projected and actual earnings on plan investments	25,806	-
Change in employer's proportion	15,721	72,698
Difference between the employer's contributions and the employer's proportionate share of contributions	78,342	108,925
	\$ 906,449	\$ 232,390

The \$330,711 reported as deferred outflows of resources related contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as estimated pension expenses for the next four years as follows:

2020	\$ 313,756
2021	181,628
2022	(125,634)
2023	(26,401)
	\$ 343,349

NOTE 6— LEASE COMMITMENT

Current lease agreement includes an 18 month agreement to occupy office space from July 1, 2017 ended in December 31, 2018 at a rate of \$2,955.67 per month. Starting January 1, 2019, the District pays \$2,955.67 on a month-to-month basis. In addition, the District leases equipment in a separate operating lease started March 31, 2019 for \$219/month for 60 months. Rent expense for this copier for fiscal year ended June 2019 was \$659.

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 6— LEASE COMMITMENT (Continued)

The minimum future lease commitments are as follows:

Fiscal Year Ended June 30,	Copier
2020	\$ 2,632
2021	2,632
2022	2,632
2023	2,632
2024	1,974
Total	\$ 12,502

NOTE 7— RISK MANAGEMENT

Insurance Coverage

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

SDRMA provides the District with property and general liability coverage to the limits as set forth in the agreement. The annual member contribution was \$42,438 for fiscal year 2019 coverage. Members are subject to dividends and/or assessments in accordance with the provisions of the Joint Powers agreement. At June 30, 2019 SDRMA could not confirm the status of any incurred but not reported claims.

The Special Districts Workers' Compensation District also insured with SDRMA. The annual premium paid for fiscal year 2019 netted with workers' compensation audit and coverage was \$63,031.

The general liability limit is as follow:

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 7— RISK MANAGEMENT (Continued)

<u>Coverage</u>	<u>Limit (In thousands) Per Occurrences</u>
Property	\$ 1,000,000
Mobile equipment	\$ 1,000,000
General liability	\$ 10,000
Auto liability	\$ 10,000
Auto physical damage	Limit on file
Trailer	Limit on file
Workers' Compensation	\$ 5,000

The District currently reports all of its risk management activities in its General Fund. The District claims have not exceeded the insurance coverage in any of the past three fiscal years.

**NOTE 8— EXPLANATION OF DIFFERENCES BETWEEN THE GOVERNMENTAL
FUND BALANCE SHEET AND THE STATEMENT OF NET POSITION**

Total fund balance of the District's governmental funds differs from the net position of governmental activities reported in the statement of net position primarily as a result of the long-term economic focus of the statement of net position versus the current financial resources focus of the governmental fund balance sheet. When capital assets (land, building, and equipment) that are used in governmental activities are purchased or constructed, the costs of those assets are reported as capital outlay expenditures in the governmental fund. However, the statement of net position includes the capital assets, net of accumulated depreciation, among the assets of the District. Also, the adjustments related to the new accounting pronouncement GASB 68 are in the statement of net position and not the government fund balance sheet.

<u>Differences</u>	<u>Balance June 30, 2019</u>
Net capital assets	\$ 3,857,601
Deferred outflows of resources (Pension & OPEB)	(1,367,409)
Net Pension & OPEB liability	6,365,612
Deferred inflows of resources (Pension & OPEB)	<u>749,342</u>
Subtotal	<u>5,747,545</u>
Net difference	<u>\$ (1,889,944)</u>

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

**NOTE 8— EXPLANATION OF DIFFERENCES BETWEEN THE GOVERNMENTAL
FUND BALANCE SHEET AND THE STATEMENT OF NET POSITION (Continued)**

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

In addition, the adjustments required by GASB 68, as presented above, net to \$5,747,545 and are not included in the governmental funds Statement of Revenues and Expenditures.

Differences	Balance June 30, 2019
Capital outlay	\$ (44,396)
Depreciation expense	77,249
Medical insurance – Retired and trust	(253,123)
PERS	354,545
Net difference	\$ 134,275

NOTE 9— OTHER POST-RETIREMENT HEALTH BENEFITS

Governmental Accounting Standards Board (GASB) standard 45 directs how local governments account for and report other post-employment benefits (OPEB) that are separate from pension benefits. The District has calculated the medical benefit plan OPEB requirements and described the methodology and amounts from a third party consultant's report. These calculations cover the OPEB of all District eligible employees.

The District provides post-retirement health benefits (medical, dental, and vision) to all eligible employees who have retired from the District and to their spouses, surviving spouses and dependent children. During fiscal year 2010, the district adopted GASB 45.

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 9— OTHER POST-RETIREMENT HEALTH BENEFITS (Continued)

Contributions Required and Contributions Made

The Plan’s funding policy provides guidelines for District contributions at actuarially determined required amounts sufficient to accumulate the necessary assets to pay benefits when due as specified. The retirees and spouses, surviving spouses and dependent children’s healthcare benefits plan requires the District to use the Baseline Cost Method. The actuarial study projects the plan population to estimate the cost of future benefits. The actuarial study accrued net OPEB liability comes to \$2,554,131 with measurement date of June 30, 2018 and valuation date of June 30, 2018 (with assumed 2.25% of annual inflation and 2.75% of annual payroll insurance).

Significant assumptions used to compute contribution requirements from the latest unaudited actuarial are as follows:

Valuation date:	June 30, 2018
Actuarial cost method:	Entry Age Normal Cost Method
Discount rate used in valuation:	7.28%
Actuarial assumptions:	The annual health care premium trend rate for year beginning 2020 is 6.8% (pre-65) and 5.0% (post 65) with declining trend rates in future years.

Schedule of Employer Actuarially Determined Contributions (ADC):

Fiscal Year Ended June 30	ADC
2018	\$ 418,693

Annual OPEB Cost and Net OPEB Obligation

Generally accepted accounting principles permit contributions to be treated as OPEB assets and deducted from the Actuarial Accrued Liability when such contributions are placed in a CERBT through PEMHCA.

Actuarial Assumptions

OPEB liabilities, OPEB expense, and deferred outflows of resources and deferred inflows of resources related to OPEB - The net OPEB liability at June 30, 2019 is measured as of June 30, 2018, using the actuarial valuation as of June 30, 2018, rolled forward from June 30, 2017, using standard update procedures.

The District records the accrued liability and expense in the General Police Protection classification of the Government-wide Statement of Net Position and Statement of Activities. The following table shows the components of the District’s annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the District’s net OPEB obligation:

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 9— OTHER POST-RETIREMENT HEALTH BENEFITS (Continued)

Service cost	\$ 171,680
Interest	303,636
Difference between expected and actual experience	(291,718)
Changes of assumptions	(349,558)
Benefit payments, including refunds of employee contributions	(204,377)
Change in net OPEB obligation	(370,337)
Net OPEB obligation at June 30, 2018	4,099,539
Net OPEB Obligation at June 30, 2019	\$ 3,729,202

The District's annual required contributions and actual contributions for the fiscal year are set forth below:

Actual Contribution	ADC	Percentage Contribution to ADC	Deficiency
\$ 520,463	\$ 418,693	124%	\$ (101,770)

Funded Status and Funding Progress

Actuarial valuation of an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples included assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past exceptions and new estimates are made about the future.

The schedule of Funding Progress below and the required supplementary information immediately following the notes to the financial statements presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits. Trend data from the most recent actuarial study is presented below:

Measurement Date	Fair Value of Assets (A)	Actuarial Accrued Liability (B)	Unfunded (Overfunded) Actuarial Accrued Liability (B-A)	Funded Ration (A/B)
6/30/2018	\$ 1,175,071	\$ 3,729,202	\$ 2,554,131	32%

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 9— OTHER POST-RETIREMENT HEALTH BENEFITS (Continued)

Sensitivity of the District’s Net OPEB Liability to Changes in the Discount Rate

The following presents what the District’s net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (6.28%) or one percentage point higher (8.28%) than the current rate.

	-1% Decrease 6.28%	Current Discount Rate 7.28%	1% Increase 8.28%
District's net OPEB liability	\$ 3,047,563	\$ 2,554,131	\$ 2,150,551

For the year ended June 30, 2019, the District recognized OPEB expense of \$207,837. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflow Resources	Deferred Inflow Resources
Difference between expected and actual experience	\$ -	\$ 250,943
Changes in assumptions	-	252,296
Net differences between projected and actual earnings of OPEB plan investments	952	14,665
Contribution to OPEB plan after measurement date	-	-
	\$ 952	\$ 517,904

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be amortizing in OPEB expense as follows:

2020	\$ (197,184)
2021	(197,184)
2022	(122,822)
2023	238
2024	-
	\$ (516,952)

NOTE 10 – COMPENSATED ABSENCES

Amounts due to employees for compensated absences as of June 30, 2019 were as follows:

Vacation and comp time	\$ 80,635
Total compensated absences	\$ 80,635

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 11 – NET POSITION AND FUND BALANCES

Net Position is on the full accrual basis while Fund Balance is measured on the modified accrual basis.

Net Position

Net Position is the excess of all the District's assets and deferred outflows of resources over all its liabilities and deferred inflows of resources, regardless of fund. Net Position is divided into three captions. These captions apply only to Net Position and are described below:

Net investment in capital assets describes the portion of Net Position which is represented by the current net book value of the District's capital assets, less the outstanding balance of any debt issued to finance these assets

Net investment in capital assets describes the portion of Net Position which is represented by the current net book value of the District's capital assets, less the outstanding balance of any debt issued to finance these assets.

Restricted describes the portion of Net Position, if any, which is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions which the District cannot unilaterally alter. These principally include amount is restricted by external creditors, grantors, or law or regulations of government.

Unrestricted describes the portion of Net Position which is not restricted to use.

Fund Balance

The District's fund balances are classified based on spending constraints imposed on the use of resources. For programs with multiple funding sources, the District prioritizes and expends funds in the following order: Restricted, Committed, Assigned, and Unassigned. Each category in the following hierarchy is ranked according to the degree of spending constraint

Nonspendable represents balances set aside to indicate items do not represent available, spendable resources even though they are a component of assets. Fund balances required to be maintained intact, such as endowment funds, and assets not expected to be converted to cash, such as prepaids, are included. However, if proceeds realized from the sale or collection of nonspendable assets are restricted, committed or assigned, then nonspendable amounts are required to be presented as a component of the applicable category.

Restricted fund balances have external restrictions imposed by creditors, grantors, contributors, laws, regulations, or enabling legislation which requires the resources to be used only for a specific purpose. Encumbrances and nonspendable amounts subject to restrictions are included along with spendable resources.

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 11 – NET POSITION AND FUND BALANCES (Continued)

Committed fund balances have constraints imposed by formal action of the Board of Directors which may be altered only by formal action of the Board of Directors. Encumbrances and nonspendable amounts subject to Board commitments are included along with spendable resources.

Assigned fund balances are amounts-constrained by the District’s intent to be used for a specific purpose, but are neither restricted nor committed. Intent is expressed by the Board of Directors or its designee, the Police Chief or manager, and may be changed at the discretion of the Board of Director or its designee. This category includes encumbrances; nonspendables, when it is the District’s intent to use proceeds or collections for a specific purpose, and residual fund balances, if any of Capital Projects and Fiduciary Funds which have not been restricted or committed.

Unassigned fund balance represents residual amounts that have not been restricted, committed, or assigned. This includes the residual general fund balance and residual fund deficits, if any, of other governmental funds.

	General Fund	Total
Nonspendable:		
Prepaid expenses	\$ 142,932	\$ 142,932
Compensated Absences	80,635	80,635
Subtotal	223,567	223,567
 Restricted for:		
Bay View	194,885	194,885
Subtotal	194,885	194,885
 Committed to:		
Community center building upgrade	955,825	955,825
Subtotal	955,825	955,825
 Assigned to:		
Subtotal	-	-
	-	-
 Unassigned	1,905,340	1,904,237
Total	\$ 3,279,617	\$ 3,278,514

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 12 – DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

Pursuant to GASB Statement No. 63, the District recognizes deferred outflows of resources as well as deferred inflows of resources. They represent the unamortized portions of changes to net pension liability to be recognized in future periods in a systematic and rational manner. They will be recorded on the Statement of Net Assets.

Deferred outflows of resources is a consumption of net assets. It is similar to a prepaid asset. The District has two items that are reportable as deferred outflows of resources, one related to pensions of \$906,449 and the other related to OPEB of \$460,960. Together the total is \$1,367,409. Any monies contributed after the measurement date are classified as deferred outflows of resources.

Deferred inflows of resources is an acquisition of net assets. The District has two items that are reportable as deferred inflows of resources, one related to pensions of \$232,390 and the other related to OPEB of \$516,952. Together the total is \$749,342. Under the modified accrual basis of accounting, it is not enough that revenue is earned; it must also be available to finance expenditures of the current period. Governmental funds will therefore include deferred inflows of resources for amounts that have been earned, but are not available to finance expenditures in the current period.

NOTE 14 – PRIOR PERIOD ADJUSTMENTS

Prior period adjustment of \$52,671 is due to change of valuation of pension liabilities though CalPERS.

NOTE 14 – SUBSEQUENT EVENTS

At the time of the audit, Kensington Police Protection and Community Services District has evaluated all subsequent events through June 15, 2020, the date the financial statements were available to be issued, and determined that there is no material impact from the subsequent events.

NOTE 15– CONTINGENCIES

As of June 30, 2019, the District does not have any claims outstanding.

SUPPLEMENTARY INFORMATION

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE DISTRICT'S NET OPEB LIABILITY
FOR THE MEASUREMENT PERIOD ENDED JUNE 30**

Last 10 Years*

	2018	2017
Total OPEB Liability		
Service cost	\$ 171,680	\$ 171,679
Interest	303,636	287,783
Change of benefit terms	-	-
Differences between expected and actual experience	(291,718)	(68,601)
Changes of assumptions	(349,558)	-
Benefit payments, including refunds of employee contributions	(204,377)	(142,894)
Net change in Total OPEB Liability	(370,337)	247,967
Total OPEB Liability - beginning (a)	4,099,539	3,851,572
Total OPEB Liability - ending (b)	\$ 3,729,202	\$ 4,099,539
Plan Fiduciary Net Position		
Contributions - employer	466,839	238,762
Contributions - employee	-	-
Net investment income	69,586	76,726
Benefit payments, including refunds of employee contributions	(204,377)	(142,894)
Administrative expenses	(481)	(383)
Other	-	-
Net change in Plan Fiduciary Net Position	331,567	172,211
Plan Fiduciary Net Position - beginning (c)	843,504	671,293
Plan Fiduciary Net Position - ending (d)	\$ 1,175,071	\$ 843,504
Net OPEB Liability - beginning (a) - (c)	3,256,035	3,180,279
Net OPEB Liability - ending (b) - (d)	\$ 2,554,131	\$ 3,256,035
Plan Fiduciary Net Position as a percentage of the Total OPEB Liability	32%	21%
Covered-employee payroll**	N/A	N/A
Plan Net OPEB Liability as a percentage of covered employee payroll**	N/A	N/A

Notes to Schedule:

* Schedule is intended to show information for ten years. Fiscal year 2017 was the first year of implementation, therefore only two years are shown. Additional years' information will be displayed as it becomes available.

**Covered employee payroll is annual compensation paid (or expected to be paid) to active employees covered by an OPEB plan, in aggregate. The information for 2018 and 2017 is not available.

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

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF CONTRIBUTIONS TO THE OPEB PLAN**
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Last 10 Years*

	<u>2018</u>	<u>2017</u>
Actuarially Determined Contribution	\$ 418,693	\$ 404,577
Covered-employee payroll	N/A	N/A
Contributions as a percentage of covered-employee payroll	N/A	N/A
Contributions to the Trust	\$ 262,462	\$ 95,868
Pay-go Payments by Employer Unreimbursed by the Trust	150,543	142,894
Active Implicit Rate Subsidy Transferred to OPEB	53,834	-
Total OPEB Contributions	<u>\$ 466,839</u>	<u>\$ 238,762</u>

Notes to Schedule:

* Schedule is intended to show information for ten years. Measurement period fiscal year 2017 was the first year of implementation, therefore two years are shown. Additional years' information will be displayed as it becomes available.

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS TO THE OPEB PLAN**
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

10-Year Projection of Employer Benefit Payments

In this table we show the projected pay-as-you-go costs (employer's share of premiums), the implicit subsidy, and total expected benefit payments. The implicit subsidy reflects the shortfall of premiums versus the true cost of coverage. The shortfall exists because claims for active employees are combined with claims of retirees (who generally are older and cost more) to develop a single flat premium paid by both groups.

<u>Plan Year Beginning 7/1</u>	<u>Employer Share of Premiums</u>	<u>Implicit Subsidy</u>	<u>Total</u>
2018	\$ 180,780	\$ 39,809	\$ 220,589
2019	\$ 182,693	\$ 32,127	\$ 214,820
2020	\$ 185,953	\$ 31,691	\$ 217,644
2021	\$ 201,087	\$ 39,494	\$ 240,581
2022	\$ 197,882	\$ 29,809	\$ 227,691
2023	\$ 201,562	\$ 27,377	\$ 228,939
2024	\$ 210,580	\$ 24,204	\$ 234,784
2025	\$ 230,081	\$ 32,419	\$ 262,500
2026	\$ 242,092	\$ 30,555	\$ 272,647
2027	\$ 253,889	\$ 28,599	\$ 282,488

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

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
STATEMENT OF REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCES
OTHER SUPPLEMENTARY INFORMATION BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>General Fund Budget</u>	<u>General Fund Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Property taxes	\$ 1,800,000	\$ 1,858,537	\$ 58,537
Special assessments	682,000	681,780	(220)
Measure G supplemental tax revenue	564,500	565,740	1,240
Grants-COPS & other	100,000	155,948	55,948
Charges for services	1,500	3,570	2,070
Special assignment revenue	-	4,525	4,525
Kensington Hilltop services reimb.	-	839	839
POST reimbursement	1,000	4,009	3,009
Rents and fees	14,000	7,870	(6,130)
Contribution-for community center	-	476,350	476,350
Investment income	8,200	32,093	23,893
Franchise fees, net	54,285	54,203	(82)
Other tax income	49,500	50,305	805
Supplemental workers' comp reimb.	-	1,738	1,738
Other income	10,200	86,755	76,555
	<u>3,285,185</u>	<u>3,984,262</u>	<u>699,077</u>
Total Revenues			
Expenses:			
Police Salary and Benefits	2,171,531	1,887,096	284,435
Police Other Expenses	302,632	337,722	(35,090)
Recreation Salary and Benefits	9,219	9,176	43
Recreation Expenses	109,736	118,664	(8,928)
District Expenses	541,549	704,714	(163,165)
Capital Outlay	61,300	44,396	16,904
	<u>3,195,967</u>	<u>3,101,768</u>	<u>94,199</u>
Total Expenditures			
Excess of Revenues over (under) Expenditures	<u>\$ 89,218</u>	<u>\$ 882,494</u>	<u>\$ 793,276</u>

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

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
OTHER SUPPLEMENTARY INFORMATION
TWO YEARS COMPARISON OF GASB 34 INFORMATION-
STATEMENT OF NET POSITION
FOR THE YEAR ENDED JUNE 30, 2019**

	2019	2018
Assets		
Current Assets:		
Cash and investments (Note 2)	\$ 3,542,126	\$ 2,276,966
Receivables		
Grant receivable	55,948	48,746
Supplemental taxes and Community Services District	20,930	18,665
Interest receivable	9,932	9,340
Reimbursements and other	109,553	45,940
Prepaid	142,932	155,031
Total Current Assets	3,881,421	2,554,688
Capital Assets (Note 3)		
Land	2,808,347	2,808,347
Vehicle and equipment	437,216	436,092
Building and improvement	1,618,818	1,618,818
Furniture & fixtures	61,933	61,933
Construction in progress	198,389	155,117
Accumulated depreciation	(1,267,102)	(1,189,853)
Total Capital Asset	3,857,601	3,890,454
Total Assets	\$ 7,739,022	\$ 6,445,142
Deferred Outflows of Resources-Deferred pensions (Note 5)	906,449	1,263,949
Deferred Outflows of Resources-Deferred OPEB (Note 9)	460,960	414,169
Liabilities		
Accounts payable	\$ 237,649	\$ 55,795
Compensated absence	80,635	63,064
Accrued payable	33,520	27,892
Loan community center	250,000	-
Net pension liability (Note 5)	3,811,481	3,860,944
Net OPEB liability obligation (Note 9)	2,554,131	3,256,035
Total Liabilities	6,967,416	7,263,730
Deferred Inflows of Resources-Deferred pensions (Note 5)	232,390	185,882
Deferred Inflows of Resources-Deferred OPEB (Note 9)	516,952	74,050
Total Liabilities and Fund Balances		
Net Position		
Net investment in capital assets	3,857,601	3,890,454
Restricted	-	362,021
Unrestricted	(2,467,928)	(3,652,877)
Total Net Position	\$ 1,389,673	\$ 599,598

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

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
OTHER SUPPLEMENTARY INFORMATION
TWO YEARS COMPARISON OF GASB 34 INFORMATION-
STATEMENT OF ACTIVITIES OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2019**

	2019	2018
EXPENDITURES/EXPENSES		
Current expenditures/expenses		
Police Salary and Benefits		
Salary-officers	\$ 725,580	\$ 746,268
Compensated absence	22,576	1,745
Overtime	121,041	141,928
Salary-non sworn	25,576	67,680
Uniform allowance	4,899	5,000
Safety equipment	500	3,832
Medical insurance - Active	92,312	134,034
Medical Insurance- ret & trust(OPEB exp)	207,837	388,568
Disability & life insurance	2,923	2,971
Social security/medicare	14,331	23,034
PERS district	685,256	654,880
PERS officers	22,579	31,925
Workers compensation	63,031	-
Advanced Industrial Disability	77	-
Pension expenses	-	83,468
Total Police Salary and Benefits	1,988,518	2,285,333
Police Expenses		
Expendable police supplies	1,411	159
Range/ammunition supplies	5,159	1,325
Crossing guard	12,767	11,301
Vehicle operation	36,316	29,717
Communications (RPD)	135,219	199,961
Radio maintenance	-	908
Prisoner/case expense/booking	9,330	10,843
Training	5,944	4,322
Recruiting	12,308	1,826
Reserve officers	-	9,189
Misc, dues, meals and travel	1,923	1,705
Utilities	11,634	10,036
Building repair	18	-
Office supplies	4,876	6,004
Telephone	5,265	7,226
Housekeeping	4,063	4,633
Publications	2,915	2,820
CAL ID	5,525	5,262
Community policing	2,631	7,789
Legal/consulting-police	76,642	81,236
Measure G administration	3,776	3,646
Total Police Expenses	337,722	399,908
Recreation Salary and Benefits		
Park and recreation administration	8,524	8,591
Custodian	18,635	20,550
Social security/medicare	652	473
Total Recreation Salary and Benefits	27,811	29,614
Recreation Expenses		
Community center utilities	5,786	5,599
Janitorial supplies	1,139	779
Community center repairs	600	1,826
Community center equip maint	1,872	2,581
Park O&M	90,632	57,508
Misc. park/rec expense	-	553
Total Recreation Expenses	100,029	68,846
District Expenses		
District salary	191,692	156,145
District payroll taxes	14,664	7,920
Computer maintenance	23,292	31,164
Admin Communication	4,430	-
Copier contract	5,692	5,043
Legal	191,724	76,461
Consulting	86,919	92,104
Accounting	54,624	40,751
Insurance	42,438	36,588
Election	6,387	-
Police building lease	36,036	35,468
County expense	22,455	21,855
Waste/recycle	2,231	4,462
Miscellaneous	22,131	20,662
Depreciation	77,249	83,165
Total District Expenses	781,964	611,788
Total current expenditures/expenses	3,236,044	3,395,489
Total Expenditures/Expenses	3,236,044	3,395,489

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

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
OTHER SUPPLEMENTARY INFORMATION
TWO YEARS COMPARISON OF GASB 34 INFORMATION-
STATEMENT OF ACTIVITIES OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2019**

(Continued)

	2019	2018
GENERAL REVENUES:		
Property taxes	1,858,538	1,751,850
Special assessments	681,780	681,780
Measure G supplemental tax revenue	565,740	548,106
Grants-COPS & other	155,948	151,363
Charges for services	3,570	3,100
Special assignment Revenue	4,525	-
Kensington Hilltop services reimb.	839	8,372
West county crossing guard reimb.	-	7,010
POST reimbursement	4,009	2,984
Rents and fees	7,870	29,595
Contribution-for community center	476,350	722
Investment income	32,093	22,416
Franchise fees	54,203	54,266
Other tax income	50,305	49,222
Supplemental workers' comp reimb.	1,738	3,629
Other income	86,754	9,562
Gain (loss) on asset sale	-	(1,562)
	3,984,262	3,322,415
Total Revenues		
Excess (deficiency) of Revenues Over Other Fin:(under) Expenditures	748,218	(73,074)
Other Financing Sources (Uses)		
Transfers in	-	147,744
Transfers out	(10,814)	(139,734)
	(10,814)	8,010
Total Other Financing Sources (Uses)		
Change in Net Position	737,404	(65,064)
Fund Balances/Net Position, Beginning of Year	599,598	3,672,077
Prior Period Adjustment	52,671	(3,007,415)
Fund Balances/Net Position, Beginning of Year, Restated	652,269	664,662
Fund Balances/Net Position, End of Year	\$ 1,389,673	\$ 599,598

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

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
OTHER SUPPLEMENTARY INFORMATION
GENERAL AND CAPITAL PROJECT FUND STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2019 and 2018**

	2019	2018
Cash flows from Operating Activities:		
Change in Net Position	\$ 737,404	\$ (65,064)
Adjustments to Reconcile Change in Net Position to Net Cash Provided by Operating Activities:		
Depreciation Expenses	77,249	83,165
Prior period adjustment	52,671	(3,007,415)
(Increase) Decrease in Operating Activities		
Grant Receivable	(7,202)	(9,330)
Supplemental Taxes and Community Services District	(2,265)	2,655
Interest Receivable	(592)	(6,929)
Reimbursement and Other	(63,613)	(4,576)
OPEB Assets		65,902
Prepaid	12,099	(2,685)
Deferred Outflows of Resources-Deferred Pensions	357,500	104,656
Deferred Outflows of Resources-OPEB	(46,791)	(414,169)
Increase (Decrease) in Operating Liabilities		
Accounts Payable	181,854	(43,109)
Compensated Absence	17,571	(51,390)
Accrued Payable	5,628	11,457
Loan community center	250,000	-
Net Pension Liability	(49,463)	309,475
Net OPEB Liability Obligation	(701,904)	3,256,035
Deferred Inflows of Resources-Deferred Pensions	46,508	(51,650)
Deferred Inflows of Resources-Deferred OPEB	442,902	74,050
Net Cash Provided (Used) by Operating Activities	1,309,556	251,078
Cash Flows from Investing Activities		
Purchase of furniture and equipment	(43,272)	(123,254)
Retirement of Fixed Assets	(1,124)	1,562
Net Cash (Used) by Investing Activities	(44,396)	(121,692)
Cash flows from Capital and Financing Activities		
Loan repayments	-	-
Net Cash Provided by Financing Activities	-	-
Net Increase (Decrease) in Cash	1,265,160	129,386
Cash, at Beginning of Year	2,276,966	2,147,580
Cash and Cash Equivalents, at End of Year	\$ 3,542,126	\$2,276,966

The accompanying notes are an integral part of the financial state

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2019**

Kensington Police Protection and Community Services District – Schedule of the District’s proportionate share of the Net Pension Liability:

	FY 2018-2019
District's proportion of the net pension liability (asset)	0.3955%
District's proportionate share of the net pension liability (asset)	\$ 3,811,481
District’s covered-employee payroll (measurement year as of FY 2017-18)	\$ 746,268
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	510.74%
Plan Fiduciary net position as a percentage of the total pension liability	75.26%
Proportionate share of the aggregate employer contribution	\$ 440,226

CALPERS – Schedule of District contributions

	FY 2018-2019
Contractually required contribution (CRC)	\$ 330,711
Contributions in relation to the CRC	(330,711)
Contribution deficiency (excess)	\$ -
 District’s covered-employee payroll	\$ 728,680
Contribution as a percentage of covered-employee payroll	45.38%

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
OTHER SUPPLEMENTARY INFORMATION
UNRESTRICTED NET POSITION RECONCILIATION
FOR THE YEAR ENDED JUNE 30, 2019**

Balance as of June 30, 2018	\$ 599,598
Net position change 2019	737,404
Prior period adjustment	<u>52,671</u>
Balance as of June 30, 2019	<u><u>\$ 1,389,673</u></u>

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

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

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

I have audited the financial statements of the Kensington Police Protection and Community Services District (the District), as of and for the fiscal year ended June 30, 2019, and have issued my report thereon dated June 15, 2020 . I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

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

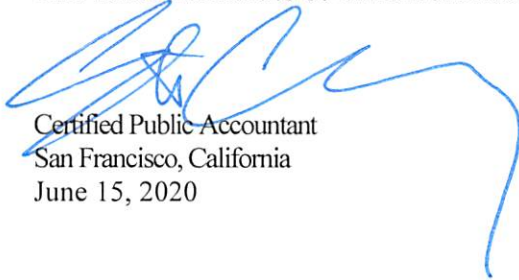
A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies,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

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

Compliance and Other Matters

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

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



Certified Public Accountant
San Francisco, California
June 15, 2020

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
STATUS OF PRIOR YEAR FINDINGS
YEAR ENDED JUNE 30, 2019**

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

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
SCHEDULE OF CURRENT YEAR FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2019**

2019 Finding

None