



# Kensington Police Protection and Community Services District

**Finance Committee  
Meeting Agenda  
Tuesday, October 20, 2020  
1:00 p.m.**

**Via Zoom Teleconference**

**The Finance Committee meeting webpage will have the zoom meeting link.**

<https://www.kppcsd.org/2020-10-20-finance-committee-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 people 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.

1. Call to Order/Roll Call
2. Approve Meeting Minutes of July 7, 2020.
3. General Public Comments: Members of the public may address the Committee on items not listed on the agenda but that are within the scope of work for the Finance Committee.
4. Training session on compliance with the Brown Act, provided by District Legal Counsel Ann Danforth. (Presentation/Discussion)
5. Review final financial report for the Community Center renovation project. (Discussion)
6. Review financial statements for the quarter ending September 30, 2020. (Discussion)
7. Report by General Manager on Public Safety Building design and construction schedule (Information)
8. Schedule next meeting of the Finance Committee.

## ADJOURNMENT

### Rules of Decorum at Meetings

- Please observe our three-minute per person limit (once per item) and twenty-minute total limit.
- Members of the public may address the committee on items not listed on the agenda but that are within the jurisdiction of the Finance Committee during the General Public Comments section.
- Members of the Public may address the Finance Committee on items agendaized for discussion and/or action after any report has been presented by appropriate staff or director and the Finance Committee has raised its questions regarding the report.
- If there are several speakers, please be concise to give others the opportunity to speak.
- All persons wishing to speak shall address their comments to the Finance Committee.
- If any meeting is willfully interrupted so as to render the orderly conduct of the meeting infeasible, the Finance Committee Chair 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 Finance Committee Chair may order the room 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 GM 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

**POSTED:** Public Safety Building – Colusa Food – Arlington Kiosk and at [www.kppcsd.org](http://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.

**FINANCE COMMITTEE MEETING MINUTES**

**Via Teleconference**

**Tuesday, July 7, 2020**

**1:00 p.m.**

**1. Call to Order/Roll Call.**

Committee Chair Chris Deppe called to order the Finance Committee meeting at 1:05 p.m. Committee Members present at roll call included: Rachelle Sherris-Watt, Mike Logan, Jim Watt, Karl Kruger, and Rob Firmin.

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

**2. Public Comment.**

None.

**3. Approve Meeting Minutes of June 2, 2020.**

- Director Sherris-Watt made a motion to approve the Finance Committee Minutes of June 2, 2020 and it was seconded by Committee Member Jim Watt. The motion carried (6-0) by the following roll call vote: AYES (Sherris-Watt, Logan, Kruger, Watt, Firmin, and Deppe); and NOES (None).

**4. Presentation of the Fiscal Year 2018-2019 Audited Financial Statements by Steven Chang and Review and Discussion of These Financial Statements.**

Auditor Steven Chang of Lamorena & Chang highlighted the audited financial statements for the fiscal year ending June 30, 2019. Overall, Mr. Chang rendered a clean audit opinion and said there were no material findings related to internal controls. Next, Mr. Chang reported on his expanded review of legal expenses based on concerns raised about the lack of detail on legal invoices. Mr. Chang said that based on his review of the documentation, he did not have an issue with the invoices and would prepare a memo to address the concerns about legal invoices. In concluding, Mr. Chang pointed out that a footnote disclosure in the audit document needed updating, and he would send an updated document to staff.

Public Comment. A. Stevens Delk asked about the source of “other tax income” on page 10. David Spath asked about the difference in the total expenditures total on page 39 and 41 and about the cash balance on page 39. Mr. Chang said he would review the numbers and provide the information to staff.

The Committee raised the following questions/concerns: clarification on the unfunded reserve account balance; why the 2019 restricted funds for a police car purchase (\$20,000) and for temporary relocation of the police station (\$50,000) were not shown in the audit; why the restricted funds are not reflected in the Fiscal Year 2020-21 Budget; and clarification on the unrestricted reserve balance (page 34). The Committee urged staff to get clarification on the

unrestricted fund balance. Mr. Lindsay asked committee members to send their questions about the audit to Mr. Chang, Mr. Lindsay, and Ms. Korsak prior to the July 9<sup>th</sup> Board meeting.

**5. Review and Discuss Police Department Vehicle Purchase Financing Options and Consider Recommendation to the Board.**

Finance and Business Manager summarized the staff recommendation 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 purchase is through the Folsom Ford's State and Local Government Sales Program. Interim Police Chief Schuld reported that the Police Department has a fleet of seven police vehicles all of which are past their life cycle except for the administrative vehicle. He said repair costs have continued to go up significantly for the last three fiscal years and the new vehicles come with a full three-year 36,000-mile warranty which will significantly reduce repair costs. Additionally, he noted that each new vehicle is projected to save \$2,800 per year in fuel costs.

The Committee raised several questions such as: why the quote was from a Sacramento County dealer versus one from Contra Costa County; why lease financing versus a straight purchase; does the District have sufficient finances for this purchase; and what happened to funds that were supposed to be set aside to purchase a vehicle every two years. The Committee expressed concerns about such a large expenditure at this time and the need for acquiring five new vehicles. Staff explained that the Sacramento dealer offered lower rates through a state contract and the lease option is less costly. Chief Schuld announced that he had instituted a fleet management plan and is in the process of writing a fleet management policy. He explained the benefits of leasing the five new cars versus purchasing one new car were reduced repair costs along with liability and safety concerns.

Chair Deppe called for public comment, there were no speakers, and public comment was closed.

- Committee Member Firmin made a motion to vote on the staff recommendation on the table for police cars to forward to the Board and it was seconded by Committee Member Mike Logan. The motion carried (3-2-1) by the following roll call vote: AYES (Firmin, Logan, and Deppe); NOES (Kruger and Watt); and ABSTAINED (Sherris-Watt).

**6. Schedule the Next Meeting.**

The next Finance Committee meeting was tentatively scheduled for October 20, 2020 at 1:00 p.m. Agenda topics will include a quarterly budget review and discussion of a 115 Trust. Suggestions for other agenda topics should be sent to the General Manager.

**Adjournment**

Chair Deppe adjourned the meeting at 3:35 p.m.

SUBMITTED BY:

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Lynelle M. Lewis, District Clerk of the Board

APPROVED: October 20, 2020

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Bill Lindsay, Interim General Manager

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Chris Deppe, President of the Board

**Community Center Renovation Expenses 2015 - 2020**

<b>Year</b>	<b>Name</b>	<b>Detail</b>	<b>Amount</b>
2015	Gregory Paul Wallace	Seismic Study	13,931.04
2015	GPAA - Gilda Puente Peters	ADA Study	3,850.00
2016	Glass Associates, Inc.	Architectural Services	10,100.00
2017	Glass Associates, Inc.		96,873.05
2017	Old Republic Title		400.00
2017	Contra Costa County		1,953.00
2017	Renee Holtzman Sakai	Legal Services	455.00
2017	Sensible Enviromental Solutions		3,729.14
2018	Moran Engineering		6,988.13
2019	Contra Costa County		6,761.96
2019	Contra Costa County	Permits	19,292.86
2019	Glass Associates, Inc.		13,780.53
2019	Kensington Community Council	Donation	(255,000.00)
		Restricted Donation	(210,000.00)
2019	Kensington Improvement Club	Donation	(10,000.00)
2019	Kensington Property Owners Associati	Donation	(5,000.00)
2019	Other Donations		(1,722.00)
2019	Kensington Fire Protection District	Sprinkler System	(35,000.00)
2019	Solid Waste Franchise Fee	Debris Removal	(10,000.00)
2019	Sensible Enviromental Solutions	Waste Removal	2,100.00
2019	Summer Rain	Land Preperation	1,400.00
2019	The Key Shack	Key's for Contractors	120.00
2019	Eagle Builders	Insurance Settlement	(75,320.00)
2019	Enthalpy Analytical	Soil Testing	
2019	KCK Builders	Contractors	80,750.00
2019	Glass Associates, Inc.		7,800.00
2019	Chicago Title Company		750.00
2019	Eco Bay Services, Inc.	Abatement Services	33,500.00
2019	KCK Builders		274,902.45
2019	Applied Materials and Engineering		1,245.00
2019	Glass Associates, Inc.	Reimbursement	7,800.00
2019	Applied Materials and Engineering		1,185.00
2019	Glass Associates, Inc.		3,900.00
2019	Sensible Enviromental Solutions		4,535.00
2019	KCK Builders		254,466.05
2019	Applied Materials and Engineering		1,559.00
2019	KCK Builders		262,081.25
2019	KCK Builders		248,266.35
2019	KCK Builders		152,047.50

2020	Thomas Swan Sign Company	50% deposit	1,204.22
2020	KCK Builders		210,804.05
2020	Glass Associates, Inc.		13,600.00
2020	Staples	Whiteboards	270.60
2020	Thomas Swan Sign Company	50% deposit	1,204.22
2020	KCK Builders		131,412.35
2020	Glass Associates, Inc.		8,798.51
2020	ASG	Audio Visual Equipment	19,480.54
2020	ASG	Installation	6,040.00
2020	ASG	Fabrication and Installation	5,102.94
2020	CSDA Finance Corporation	Loan Interest	55,166.20
2020/21	WW Grant/EBRPD	Grant	<u>(158,000.00)</u>
	<b>Total Expenditure</b>		<b><u><u>1,209,563.94</u></u></b>

**Kensington Police Protection Community Services District**  
**Expense Report**

Actuals through September 30, 2020 Projected through June 30, 2021

Expense	July 01, 2020 - September 30, 2020	Budget through 09.30.2020	Total Projected through 6.30.2020	Annual Budget
<b>500 · Police Sal &amp; Ben</b>				
502 · Salary - Officers	283,301.35	274,386.25	1,097,545.00	1,097,545.00
504 · Compensated Absences	0.00	3,000.00	12,000.00	12,000.00
506 · Overtime	58,823.95	15,000.00	60,000.00	60,000.00
508 · Salary - Non-Sworn	0.00	10,206.50	40,826.00	40,826.00
516 · Uniform Allowance	1,999.81	2,250.00	9,000.00	9,000.00
518 · Safety Equipment	1,277.93	562.50	2,250.00	2,250.00
521-A · Medical/Vision/Dental-Active	37,083.80	37,310.75	149,243.00	149,243.00
521-R · Medical/Vision/Dental-Retired	42,406.95	43,665.00	174,660.00	174,660.00
521-T · Medical/Vision/Dental-Trust	0.00	37,826.00	151,304.00	151,304.00
522 · Insurance - Police	1,527.70	1,407.50	5,630.00	5,630.00
523 · Social Security/Medicare	1,668.50	4,937.00	19,748.00	19,748.00
524 · Social Security - District	2,662.81	0.00	14,362.81	0.00
527 · PERS - District Portion	66,409.13	48,708.50	273,409.13	194,834.00
528 · PERS - Officers Portion	13,604.49	1,466.50	54,104.49	5,866.00
529 · Pension Obln Bond Payment	0.00	66,004.00	264,016.00	264,016.00
530 · Workers Comp	27,644.96	6,911.25	27,645.00	27,645.00
540 · Advanced Industrial Disability	0.00	0.00	0.00	0.00
<b>Total 500 · Police Sal &amp; Ben</b>	<b>538,411.38</b>	<b>553,641.75</b>	<b>2,355,743.43</b>	<b>2,214,567.00</b>
<b>550 · Other Police Expenses</b>				
552 · Expendable Police Supplies	651.32	550.00	2,200.00	2,200.00
553 · Range/Ammunition Supplies	1,248.54	1,375.00	5,500.00	5,500.00
554 · Traffic Safety	2,850.00	1,250.00	5,000.00	5,000.00
560 · Crossing Guard	0.00	3,750.00	15,000.00	15,000.00
561 · Vehicle Fuel	3,284.01	2,750.00	11,000.00	11,000.00
562 · Vehicle Operation	269.14	4,000.00	16,000.00	16,000.00
563 · Vehicle Lease	0.00	16,000.00	64,000.00	64,000.00
564 · Communications	128,156.31	31,825.00	128,156.31	127,300.00
566 · Radio Maintenance	(5,100.74)	1,250.00	5,000.00	5,000.00
567 · Alarm	232.89	250.00	1,000.00	1,000.00
568 · Prisoner/Case Exp./Booking	2,637.00	1,250.00	5,000.00	5,000.00
569 · Storage	0.00	425.00	1,700.00	1,700.00
570 · Training	3,348.50	2,500.00	10,000.00	10,000.00
571 · Records	0.00	875.00	3,500.00	3,500.00
572 · Hiring	5,695.52	3,937.50	15,750.00	15,750.00
574 · Reserve Officers	0.00	1,000.00	4,000.00	4,000.00
576 · Misc. Dues, Meals & Travel	0.00	587.50	2,350.00	2,350.00



## Kensington Police Protection Community Services District

### *Expense Report*

Actuals through September 30, 2020 Projected through June 30, 2021

	July 01, 2020 - September 30, 2020	Budget through 09.30.2020	Total Projected through 6.30.2020	Annual Budget
578 · POST - Reimburse	300.00	125.00	500.00	500.00
580 · Utilities - Police	2,014.48	3,450.00	13,800.00	13,800.00
581 · Bldg Repairs/Maint.	0.00	750.00	3,000.00	3,000.00
582 · Expendable Office Supplies	1,115.18	1,625.00	6,500.00	6,500.00
587 · IT Contract	7,429.64	3,250.00	13,000.00	13,000.00
588 · Telephone	4,910.63	6,875.00	27,500.00	27,500.00
590 · Janitorial	907.65	1,000.00	4,000.00	4,000.00
591 · General Liability Insurance	24,309.17	6,077.25	24,309.17	24,309.00
592 · Publications	0.00	875.00	3,500.00	3,500.00
593 · Volunteer Programs	0.00	625.00	2,500.00	2,500.00
594 · Community Policing	120.00	1,125.00	4,500.00	4,500.00
595 · Legal/Consulting - Police	717.23	6,250.00	25,000.00	25,000.00
596 · CAL I.D.	0.00	1,525.00	6,100.00	6,100.00
599 · Police Taxes Measure G Admin	0.00	1,000.00	4,000.00	4,000.00
550 · Other Police Expenses - Other	263.31	0.00	0.00	0.00
<b>Total 550 · Other Police Expenses</b>	<b>185,359.78</b>	<b>108,127.25</b>	<b>433,365.48</b>	<b>432,509.00</b>
<b>600 · Park/Rec Sal &amp; Ben</b>				
601 · Park & Rec Administrator	0.00	845.00	3,594.60	3,380.00
602 · Custodian	0.00	1,500.00	6,000.00	6,000.00
623 · Social Security/Medicare - Dist	0.00	64.75	259.00	259.00
<b>Total 600 · Park/Rec Sal &amp; Ben</b>	<b>0.00</b>	<b>2,409.75</b>	<b>9,853.60</b>	<b>9,639.00</b>
<b>635 · Park/Recreation Expenses</b>				
640 · Community Center Expenses				
641 · General Maintenance	280.00	250.00	1,000.00	1,000.00
642 · Utilities-Community Center	2,048.54	1,532.75	6,131.00	6,131.00
643 · Janitorial Supplies	0.00	125.00	500.00	500.00
644 · Landscaping	1,845.00	1,875.00	7,380.00	7,500.00
645 · General Liab./Workers Comp	6,431.71	1,697.00	6,431.71	6,788.00
646 · Community Center Repairs	135.00	375.00	1,500.00	1,500.00
647 · Rental	0.00	125.00	500.00	500.00
648 · Community Center Equip Maint	0.00	0.00	0.00	0.00
649 · Misc	0.00	62.50	250.00	250.00
<b>Total 640 · Community Center Expenses</b>	<b>10,740.25</b>	<b>6,042.25</b>	<b>23,692.71</b>	<b>24,169.00</b>
<b>650 · Park</b>				

## Kensington Police Protection Community Services District

### *Expense Report*

Actuals through September 30, 2020 Projected through June 30, 2021

	July 01, 2020 - September 30, 2020	Budget through 09.30.2020	Total Projected through 6.30.2020	Annual Budget
651 - General Maintenance	0.00	12,125.00	48,500.00	48,500.00
652 - Repairs	609.20	1,250.00	5,000.00	5,000.00
653 - Landscaping	3,075.00	3,125.00	12,500.00	12,500.00
654 - Janitorial Supplies	0.00	62.50	250.00	250.00
655 - Rental	0.00	125.00	500.00	500.00
656 - Utilities	5,488.08	3,250.00	16,448.08	13,000.00
657 - General Liab/Workers Comp	6,431.71	1,677.50	6,431.71	6,710.00
658 - Levy Administration	0.00	1,500.00	6,000.00	6,000.00
659 - Misc	124.06	62.50	250.00	250.00
<b>Total 650 - Park</b>	<b>15,728.05</b>	<b>23,177.50</b>	<b>95,879.79</b>	<b>92,710.00</b>
<b>660 - Annex Expenses</b>				
662 - Utilities - Annex	0.00	0.00	0.00	0.00
665 - Annex General Maintenance	0.00	250.00	1,000.00	1,000.00
666 - Annex Repairs	0.00	250.00	1,000.00	1,000.00
667 - Annex Landscaping	1,230.00	1,250.00	4,920.00	5,000.00
668 - Misc Annex Expenses	0.00	0.00	0.00	0.00
669 - Misc Projects	0.00	500.00	2,000.00	2,000.00
<b>Total 660 - Annex Expenses</b>	<b>1,230.00</b>	<b>2,250.00</b>	<b>8,920.00</b>	<b>9,000.00</b>
670 - Gardening Supplies	0.00	0.00	0.00	0.00
672 - Kensington Park O&M	83.10	0.00	83.10	0.00
674 - Tennis Courts (new title)	21,500.00	5,625.00	21,500.00	22,500.00
678 - Misc Park/Rec Expense	0.00	0.00	0.00	0.00
<b>Total 635 - Park/Recreation Expenses</b>	<b>49,281.40</b>	<b>37,094.75</b>	<b>150,075.60</b>	<b>148,379.00</b>
<b>800 - District Expenses</b>				
808 - District Salaries	54,662.90	70,625.00	282,500.00	282,500.00
809 - District Payroll Taxes	4,892.04	5,500.00	22,000.00	22,000.00
810 - IT Contract	2,963.19	2,811.00	11,244.00	11,244.00
815 - Admin Communications	900.00	1,250.00	5,000.00	5,000.00
816 - Office Supplies	348.07	500.00	2,000.00	2,000.00
817 - Postage	0.00	125.00	500.00	500.00
818 - Mileage	0.00	50.00	200.00	200.00
819 - Dues/Subscriptions	56.99	1,950.00	7,800.00	7,800.00
820 - Copier Contract	884.89	1,723.25	3,044.89	6,893.00
825 - Board Continuing Ed/Conferences	0.00	1,250.00	5,000.00	5,000.00

**Kensington Police Protection Community Services District**  
**Expense Report**

Actuals through September 30, 2020 Projected through June 30, 2021

	July 01, 2020 - September 30, 2020	Budget through 09.30.2020	Total Projected through 6.30.2020	Annual Budget
826 · Board Meetings	23.98	500.00	131.98	2,000.00
830 · Legal (District/Personnel)	4,185.67	21,250.00	85,000.00	85,000.00
835 · Consulting	16,459.68	7,500.00	30,000.00	30,000.00
840 · Accounting	14,815.00	8,750.00	35,000.00	35,000.00
850 · Insurance	24,309.17	6,077.00	24,309.17	24,308.00
851 · Workers Comp	7,088.45	1,772.00	7,088.45	7,088.00
860 · Election	0.00	1,600.00	6,400.00	6,400.00
861 · LAFCO	1,728.55	550.00	1,728.55	2,200.00
865 · Police Bldg. Lease	9,150.50	10,000.00	36,600.50	40,000.00
870 · County Expenditures	119.00	6,075.00	24,300.00	24,300.00
890 · Waste/Recycle	650.00	1,250.00	5,000.00	5,000.00
891 · COVID	3,119.50	0.00	7,619.50	0.00
898 · Misc. Expenses	1,203.84	2,500.00	10,000.00	10,000.00
899 · Depreciation Expense	0.00	0.00	0.00	0.00
<b>Total 800 · District Expenses</b>	<b>147,561.42</b>	<b>153,608.25</b>	<b>612,467.04</b>	<b>614,433.00</b>
<b>950 · Capital Outlay</b>				
965 · Personal Police Equipment-Asset	5,773.66	250.00	5,774.00	1,000.00
966 · Police Traffic Equipment	1,400.00	0.00	1,400.00	0.00
968 · Office Furniture/Equipment	0.00	1,250.00	5,000.00	5,000.00
969 · Computer Equipment	1,618.77	1,750.00	7,000.00	7,000.00
971 · Park Land	0.00	0.00		0.00
972 · Park Buildings Improvement	0.00	0.00		0.00
974 · Other Park Improvements	0.00	375.00	1,500.00	1,500.00
975 · Community Center Loan Repayment	0.00	7,654.25	30,617.00	30,617.00
985 · Comm. Ctr Renovation (Cap Fund)	140,210.86	0.00	140,211.00	0.00
<b>Total 950 · Capital Outlay</b>	<b>149,003.29</b>	<b>11,279.25</b>	<b>191,502.00</b>	<b>45,117.00</b>
<b>Total Expense</b>	<b>1,069,617.27</b>	<b>866,161.00</b>	<b>3,753,007.15</b>	<b>3,464,644.00</b>
<b>Other Expense</b>				
<b>700 · Bond Issue Expenses</b>				
710 · Bond Admin.	3.00	0.00	3.00	0.00
715 · Bond Interest Income	(341.16)	0.00	(341.16)	0.00
720 · Bond Principal	150,662.12	0.00	150,662.12	
730 · Bond Interest	3,201.57	0.00	3,201.57	0.00
<b>Total 700 · Bond Issue Expenses</b>	<b>153,525.53</b>	<b>0.00</b>	<b>153,525.53</b>	<b>0.00</b>
<b>Total Other Expense</b>	<b>153,525.53</b>	<b>0.00</b>	<b>153,525.53</b>	<b>0.00</b>

# Kensington Police Protection Community Services District

## *Balance Sheet*

As of September 30, 2020

September 30, 2020

**ASSETS**

**Current Assets**

**Checking/Savings**

100 - Petty Cash	100.00
110 - CCC Cash Accts	
1099497 - 112 - General Fund	28,685.30
114 - Land & Light-Park O&M	74,816.66
116 - PB Admin-Cash	-83,968.67
117 - PB Resv-Cash	25,181.17
<b>Total 110 - CCC Cash Accts</b>	44,714.46
120 - Mech's Cash Accts	
125 - Property Acct	2,823.13
<b>Total 120 - Mech's Cash Accts</b>	2,823.13
130 - County Invest Accts	
133 - PB Resv-Inv	93,430.00
<b>Total 130 - County Invest Accts</b>	93,430.00
134 - CCC LAIF Accounts	
134a - General LAIF	780,326.65
134b - COPS LAIF	935.44
134d - Garbage/Bay View LAIF	177,167.76
<b>Total 134 - CCC LAIF Accounts</b>	958,429.85

**Total Checking/Savings**

1,099,497.44

**Accounts Receivable**

141 - Accounts Receivable - Year End	-17,500.00
143 - Advance on Prop Taxes	1,845,016.13
144 - Advance on Suppl. Taxes	25,636.87
147 - Rent Receivable	0.40

**Total Accounts Receivable**

1,853,153.40

**Other Current Assets**

151 - Employee Uniform Receivable	836.28
153 - Prepaid Expenses	0.01
154 - Employee Advances	475.07

**Total Other Current Assets**

1,311.36

**Total Current Assets**

2,953,962.20

**Fixed Assets**

**160 - Police Fixed Assets**

161 - Police Bldg Improvements	200,061.36
162 - Patrol Cars	188,274.73
163 - Patrol Cars Accessories	17,830.92
165 - Personal Police Equipment	28,499.02
166 - Police Traffic Equipment	19,008.23
167 - Station Equipment-Police	61,325.49
168 - Office Furn & Equip	102,129.00
169 - Computer Equip	47,960.85

**Total 160 - Police Fixed Assets**

665,089.60

**170 - Park/Rec Fixed Assets**

171 - Land	2,808,347.00
172 - Community Center Building	384,049.00
173 - Community Center Improvements	158,833.25
174 - Park Improvements	875,271.38
178 - Pk/R Furn & Fixtures	51,203.29
188 - Construction in Progress	223,752.21

**Total 170 - Park/Rec Fixed Assets**

4,501,456.13

**189 - Accumulated Depreciation**

-1,267,106.71

**Total Fixed Assets**

3,899,439.02

# Kensington Police Protection Community Services District

## Balance Sheet

As of September 30, 2020

	<b>September 30, 2020</b>
<b>Other Assets</b>	
197 - Fut Bond Req	1,070,389.27
198 - Gen L/T Debt-Amt to be Provided	217,521.00
199 - Suspense	-91.46
<b>Total Other Assets</b>	<b>1,287,818.81</b>
<b>TOTAL ASSETS</b>	<b>8,141,220.03</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
GASB 45 Accrual	-65,901.60
<b>Payroll Liabilities 220</b>	
221 - Federal Taxes/Medicare	-1,119.76
222 - EDD of CA	-277.18
225 - PERS - (District Portion)	61,046.69
226 - PERS (Officers Portion)	26,072.72
227 - PERS buy back (Employee only)	-0.08
229 - KPOA Dues, Legal Def., Survivor	249.50
<b>Total Payroll Liabilities 220</b>	<b>85,971.89</b>
219 - Accrued Payroll	6,647.39
<b>Total Other Current Liabilities</b>	<b>26,717.68</b>
<b>Total Current Liabilities</b>	<b>26,717.68</b>
<b>Long Term Liabilities</b>	
<b>250 - Bond Debt</b>	
251 - Bond Debt-County	1,311,523.27
252 - Bond Debt-District	92,830.00
253 - Bond Interest Payable	4,247.56
<b>Total 250 - Bond Debt</b>	<b>1,408,600.83</b>
265 - Compensated Absence/Vac Buyback	80,634.50
290 - Community Center Loan	250,000.00
<b>Total Long Term Liabilities</b>	<b>1,739,235.33</b>
<b>Total Liabilities</b>	<b>1,765,953.01</b>
<b>Equity</b>	
300 - Opening Bal Equity	4,423,977.14
340 - Asset write-off to actual	-161,788.71
350 - Invest. in Assets	2,311,112.11
355 - Prior Accounts Payable	7,462.00
360 - Investment in EPC	-364.15
370 - Investment in KFPD MCI	34,068.02
390 - Retained Earnings	-872,332.68
Net Income	633,133.29
<b>Total Equity</b>	<b>6,375,267.02</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>8,141,220.03</b>

**Kensington Police Protection Community Services District**  
**Income Statement**

July 01, 2020 through September 30, 2020

**July 01, 2020 -  
September 30, 2020**

**Ordinary Income/Expense**  
**Income**

400 · Police Activities Revenue	
401 · Levy Tax	1,847,631.48
410 · Police Fees/Service Charges	230.00
1099497 · 416 · Interest-Police	4,668.86
418 · Misc Police Income	1,286.00
<b>Total 400 · Police Activities Revenue</b>	<b>1,853,816.34</b>
420 · Park/Rec Activities Revenue	
438 · Misc Park/Rec Rev	66.00
<b>Total 420 · Park/Rec Activities Revenue</b>	<b>66.00</b>
440 · District Activities Revenue	
448a · Franchise Fees Gross	2,849.14
448b · less Franchise Fees Paid Out	-1,221.06
456 · Interest-District	765.67
<b>Total 440 · District Activities Revenue</b>	<b>2,393.75</b>
<b>Total Income</b>	<b>1,856,276.09</b>

**Expense**

500 · Police Sal & Ben	
502 · Salary - Officers	283,301.35
506 · Overtime	58,823.95
516 · Uniform Allowance	1,999.81
518 · Safety Equipment	1,277.93
521-A · Medical/Vision/Dental-Active	37,083.80
521-R · Medical/Vision/Dental-Retired	42,406.95
522 · Insurance - Police	1,527.70
523 · Social Security/Medicare	1,668.50
524 · Social Security - District	2,662.81
527 · PERS - District Portion	66,409.13
528 · PERS - Officers Portion	13,604.49
530 · Workers Comp	27,644.96
<b>Total 500 · Police Sal &amp; Ben</b>	<b>538,411.38</b>
550 · Other Police Expenses	
552 · Expendable Police Supplies	651.32
553 · Range/Ammunition Supplies	1,248.54
554 · Traffic Safety	2,850.00
561 · Vehicle Fuel	3,284.01
562 · Vehicle Operation	269.14
564 · Communications	128,156.31
566 · Radio Maintenance	-5,100.74
567 · Alarm	232.89
568 · Prisoner/Case Exp./Booking	2,637.00
570 · Training	3,348.50
572 · Hiring	5,695.52
578 · POST - Reimburse	300.00
580 · Utilities - Police	2,014.48
582 · Expendable Office Supplies	1,115.18
587 · IT Contract	7,429.64
588 · Telephone	4,910.63
590 · Janitorial	907.65
591 · General Liability Insurance	24,309.17
594 · Community Policing	120.00
595 · Legal/Consulting - Police	717.23
550 · Other Police Expenses - Other	263.31
<b>Total 550 · Other Police Expenses</b>	<b>185,359.78</b>

**Kensington Police Protection Community Services District**  
**Income Statement**

July 01, 2020 through September 30, 2020

**July 01, 2020 -  
September 30, 2020**

<b>635 - Park/Recreation Expenses</b>	
<b>640 - Community Center Expenses</b>	
641 - General Maintenance	280.00
642 - Utilities-Community Center	2,048.54
644 - Landscaping	1,845.00
645 - General Liab./Workers Comp	6,431.71
646 - Community Center Repairs	135.00
<b>Total 640 - Community Center Expenses</b>	<u>10,740.25</u>
<b>650 - Park</b>	
652 - Repairs	609.20
653 - Landscaping	3,075.00
656 - Utilities	5,488.08
657 - General Liab/Workers Comp	6,431.71
659 - Misc	124.06
<b>Total 650 - Park</b>	<u>15,728.05</u>
<b>660 - Annex Expenses</b>	
667 - Annex Landscaping	1,230.00
<b>Total 660 - Annex Expenses</b>	<u>1,230.00</u>
672 - Kensington Park O&M	83.10
674 - Tennis Courts (new title)	21,500.00
<b>Total 635 - Park/Recreation Expenses</b>	<u>49,281.40</u>
<b>800 - District Expenses</b>	
808 - District Salaries	54,662.90
809 - District Payroll Taxes	4,892.04
810 - IT Contract	2,963.19
815 - Admin Communications	900.00
816 - Office Supplies	348.07
819 - Dues/Subscriptions	56.99
820 - Copier Contract	884.89
826 - Board Meetings	23.98
830 - Legal (District/Personnel)	4,185.67
835 - Consulting	16,459.68
840 - Accounting	14,815.00
850 - Insurance	24,309.17
851 - Workers Comp	7,088.45
861 - LAFCO	1,728.55
865 - Police Bldg. Lease	9,150.50
870 - County Expenditures	119.00
890 - Waste/Recycle	650.00
891 - COVID	3,119.50
898 - Misc. Expenses	1,203.84
<b>Total 800 - District Expenses</b>	<u>147,561.42</u>
<b>950 - Capital Outlay</b>	
965 - Personal Police Equipment-Asset	5,773.66
966 - Police Traffic Equipment	1,400.00
969 - Computer Equipment	1,618.77
975 - Community Center Loan Repayment	0.00
985 - Comm. Ctr Renovation (Cap Fund)	140,210.86
<b>Total 950 - Capital Outlay</b>	<u>149,003.29</u>
<b>Total Expense</b>	<u>1,069,617.27</u>
<b>Net Ordinary Income</b>	<u>786,658.82</u>

**Kensington Police Protection Community Services District**  
**Income Statement**

July 01, 2020 through September 30, 2020

**July 01, 2020 -  
September 30, 2020**

Other Income/Expense	
Other Expense	
700 · Bond Issue Expenses	
710 · Bond Admin.	3.00
715 · Bond Interest Income	-341.16
720 · Bond Principal	150,662.12
730 · Bond Interest	3,201.57
Total 700 · Bond Issue Expenses	<u>153,525.53</u>
Total Other Expense	<u>153,525.53</u>
Net Other Income	<u>-153,525.53</u>
Net Income	<u><u>633,133.29</u></u>



**FINANCE COMMITTEE MEETING**

**October 20, 2020**

**ITEM 7**

**SCHEDULE FOR COMPLETION OF ARCHITECTURAL DESIGN AND CONSTRUCTION OF RENOVATED PUBLIC SAFETY BUILDING**

**SUMMARY OF RECOMMENDATION**

Receive an update from the general manager regarding the architect's estimated schedule for completion of the architectural design and construction of the renovated Public Safety Building.

**BACKGROUND**

The architectural firm of RossDrulisCusenbery (RDC) was initially engaged by the Kensington Fire Protection District (KFPD) to design a necessary renovation of the KFPD Public Safety Building (PSB). On September 11, 2019, RDC presented a design for the PSB that housed only the KFPD. After that, the KPPCSD pursued the idea of having RDC develop a design that would house both departments in the current PSB, and subsequently worked with both the Fire District and RDC for permission to engage RDC.

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 develop a design for the renovation of the Public Safety Building that 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 important additional attempt at a solution.

During the course of the work by RDC, several technical design issues arose that required additional analysis and meeting(s) with the Contra Costa County Building Official. These issues involved accessibility and seismic requirements for the renovated Public Safety Building, and were outside of the original scope of work contracted for by KPPCSD. To continue this architectural analysis, the KPPCSD provided additional funding for an Extra Service Request (ESR 001), with the cost of that ESR split evenly with the Fire District. The cost to each agency was approximately \$13,000.

On September 17, 2020, KPPCSD staff received from the architect draft conceptual plans for a new Option D (attached) for the renovated Public Safety Building. This conceptual plan incorporates an elevator and a wheelchair lift, and has a redesigned space on the ground floor to improve the layout of the Kensington Police Department based on prior comments from the department. The ground floor also incorporates the Kensington Fire Department's preferred layout for the apparatus bays and support spaces. The conceptual design encloses the outdoor deck area, and includes modifications to meet accessibility codes. Since receiving this Option D, KPPCSD staff have participated in discussions with the architect regarding the conceptual design.

In response to a request by KPPCSD staff, the architects provided a schedule for general planning purposes that describes the activities and timetable from now through project completion, assuming that there are no unforeseen obstacles. This schedule is attached, and is being provided to the Finance

Committee for information purposes in the context of financial planning. In providing this schedule, the architect noted that, "This draft schedule is based on durations, not dates, and should be calculated from the formal date we receive Notice To Proceed (with detailed facility design)."

As noted in the draft schedule, the duration of the design phase is approximately 11-12 months from the notice to proceed with this phase, followed by a bid/construction phase of 14-16 months, and a total project duration of 28-30 months.

### **RECOMMENDATION**

Receive an update from the general manager regarding the architect's estimated schedule for completion of the architectural design process and construction of the renovated Public Safety Building.

### **FISCAL IMPACT**

The initial contract between KPPCSD and RDC was for the amount of \$15,673; the ESR approved by the KPPCSD Board was for an additional \$13,000; and the General Manager authorized a \$3,000 increase to the amount of the ESR. The total cost to date, then, for architectural services by RDC based on these authorized expenditures to date is approximately \$32,000. Funding is from budgeted capital funds.

### **ATTACHMENTS**

Kensington Public Safety Building Draft Workplan/Schedule

### **SUBMITTED BY:**

Bill Lindsay  
Interim General Manager

NO.	DESCRIPTION PHASE / TASK	WEEKS	COMMENTS
<b>KENSINGTON PUBLIC SFAETY BUILDING RENOVATION</b>			
1	<b>PREDESIGN / DISCOVERY</b> Building scan & as-built drawings Property Survey Geotechnical / Soils Report	6	
2	<b>SCHEMATIC DESIGN (SD)</b>	6	
3	<b>Schematic Design Cost Estimate</b>	2	
4	<b>Owner Review of Schematic Design Documents</b>	2	
5	<b>DESIGN DEVELOPMENT (DD)</b>	10	
6	<b>Design Development Cost Estimate</b>	2	
7	<b>Owner Review of Design Development Documents</b>	2	
8	<b>CONSTRUCTION DOCUMENTS (CD) 75%</b>	10	
9	<b>75% Construction Documents Cost Estimate</b>		2 wks - Concurrent with County Plan Check
10	<b>Owner Review of 75% CD documents</b>		2 weeks - Concurrent with County Plan Check
11	<b>Utility Approvals</b>		Concurrent with CD tasks
12	<b>County Plan Check Process</b>	12	
13	<b>Construction Documents 100% / Bid Documents</b>	2	
	<b>TOTAL DESIGN PHASE</b>	<b>54</b>	11 - 12 months
14	<b>BID PHASE</b> Bidding Contract Award Notice to Proceed	10	2.5 months
15	<b>CONSTRUCTION PHASE</b>	52	12 months
	<b>TOTAL PROJECT DURATION</b>	<b>116</b>	28 - 30 months

NO.	DESCRIPTION PHASE / TASK	WEEKS	COMMENTS
	<b>TEMPORARY PUBLIC SAFETY BUILDING FACILITY</b>		
			Concurrent with Design Phase of main project. Assumes use of modular structures.
16	<b>SITE IDENTIFICATION &amp; ACQUISITION</b>	8	
17	<b>DESIGN</b>	6	
18	<b>PLAN CHECK &amp; PERMIT PROCESS</b>	4	
19	<b>PROCUREMENT OF MODULAR STRUCTURES</b>	12	
20	<b>CONSTRUCTION AND MODULAR INSTALL</b>	4	
21	<b>MOVE KPSB TO TEMPORARY FACILITY</b>	2	
	<b>TOTAL TEMPORARY FACILITY</b>	<b>36</b>	9 months