



**KENSINGTON COMMUNITY SERVICE DISTRICT**  
REGULAR MEETING OF THE FINANCE COMMITTEE  
AGENDA  
Monday, May 11, 2026, 5:00pm  
Public Safety Building, 217 Arlington Avenue, Room 111  
Kensington, CA 94707 (in-person and hybrid)

**How to Submit Public Comments:**

Prior to the meeting: Members of the public may submit public comment to the Board Clerk prior to the meeting by emailing: [public.comment@kensingtonfire.org](mailto:public.comment@kensingtonfire.org) up to two hours before the meeting start time. Such comments will be noted as received and their contents orally summarized; however, if you attend the meeting, you will need to make your comment during the meeting.

During the meeting: Public comment will be taken on each agenda item, and comment on issues not on the agenda will be taken at the beginning of the meeting (*regular meetings only*). Please address your comments to the Committee and not to staff and/or the audience. Members of the public who attend the meeting either in-person or via Zoom are allowed to provide public comment verbally with a maximum allowance of 3 minutes per individual comment, subject to the Chair's discretion. Each member of the public will be allotted the same maximum number of minutes to speak as set by the Chair, except that public speakers using interpretation assistance will be allowed to testify for twice the amount of the public testimony time limit (California Government Code section 54954.3(a)).

*In-person:* At points in the meeting when the meeting chair requests public comment, members of the public participating in-person can simply raise their hand to be recognized.

*Via Zoom:* If participating via internet, please click the "raise hand" feature located within the Zoom application screen. If connected via telephone, please dial "\*9" (star, nine).

**Accommodations:** To enable the District to make reasonable arrangements to ensure accessibility to this meeting (28 CFR 35.102-35.104 ADA Title 1), if you need special assistance to participate, please email [public.comment@kensingtonfire.org](mailto:public.comment@kensingtonfire.org) 48 hours prior to the meeting.

**Agenda and supplemental materials:** This agenda is available on the KFPD website under the relevant meeting date: <https://www.kensingtonfire.org/finance-committee>. Please note that supplemental materials will be posted on the website with the agenda as soon as they are available prior to the meeting. Additional information or materials may be presented at the meeting itself.

**PLEASE NOTE:** The District will use Zoom to allow virtual access to this meeting. This additional means of access is provided as a courtesy to the public and is not required by law. The meeting will continue to be conducted at the physical address provided above regardless of any interruption or failure of the Zoom transmission.

**Hybrid Meeting Option via Zoom Internet Address:**

<https://us02web.zoom.us/j/84405942294?pwd=oTooHIZ3xfrji8GVCMaQqjiB2RPsDM.1>

**Telephone Access:**

(669) 444-9171 or (253) 205-0468 or (719) 359-4580

**Webinar ID:** 844 0594 2294

**Passcode:** 944665

**1. Call To Order/Roll Call**

Director Artis and Director Gough

**2. Public Comment**

Under “Public Comment,” the public may address the Committee on any subject not listed on the agenda. Please address your comments to the Committee and not to staff and/or the audience. Each speaker may address the Committee once under Public Comment for a limit of three minutes. The public will be given an opportunity to speak on each agenda item and once the public comment portion of any item on this agenda has been closed by the Committee, no further comment from the public will be permitted unless authorized by the Committee. The Committee cannot act on items not listed on the agenda and, therefore, cannot respond to non-agenda issues brought up under Public Comment other than to provide general information.

**3. Adoption Of Consent Items**

Items listed below are consent items, which are considered routine by the Committee and will be enacted by one motion. The Committee has received and considered reports and recommendations prior to assigning consent item designations to the various items. Copies of the reports are available to the public. The disposition of the item is indicated. There will be no separate discussion of consent items. If discussion is requested for an item, it will be removed from the list of consent items and considered separately on the agenda.

a. **Approval of Finance Committee Meeting Minutes of 03/23/2026**

**4. Old Business - None**

**5. New Business**

a. **Review FY 2026-27 Fee Schedule for El Cerrito-Kensington Fire Department Contract - \*No action has been taken by the City on this item**

b. **Fiscal Year 2026-2027 draft budget**

**6. Future Agenda Items**

The list of future agenda items discussed during the meeting will be summarized here.

**7. Adjournment**

The next meeting of the KCSD Finance Committee will be held on a date to be listed on the District’s website and posted at three public locations 72-hours prior to the meeting.



**KENSINGTON COMMUNITY SERVICES DISTRICT**  
FINANCE COMMITTEE  
REGULAR MEETING MINUTES

**DATE/TIME:** March 23, 2026, 4:00PM

**LOCATION:** Kensington Community Center-Room 3, 59 Arlington Avenue, Kensington (and hybrid)

**PRESENT:** Directors: Director Artis, Director Gough  
Staff: David Aranda, Interim General Manager  
Consultant, Mary Morris-Mayorga  
Consultant, Raychel Jackson

**1. CALL TO ORDER/ROLL CALL**

Committee member Artis called the meeting to order at 4:04 p.m. and confirmed the roll call.

**2. PUBLIC COMMENT (00:02:05)**

**3. ADOPTION OF CONSENT ITEMS**

a. **Approval of Minutes** for the regular meeting on 06/04/2025

**Moved/Seconded:** Artis/Gough **Action:** Approved Consent Calendar **Ayes:** Gough, Artis  
**Noes:** None **Abstain:** None **Absent:** None **Video Time Stamped:** 00:03:04

**4. Committee Announcement / Informational Items (00:3:57)**

a. **Notice of Finance Committee Meeting Cancellation**

The Finance Committee meeting schedule for January 8, 2026, was cancelled due to lack of quorum

**5. OLD BUSINESS – None**

**6. NEW BUSINESS**

a. **Review and approve Finance Committee Protocols**

**Moved/Seconded:** Artis/Gough **Action:** Approved Finance Committee Protocols **Ayes:** Gough, Artis  
**Noes:** None **Abstain:** None **Absent:** None **Video Time Stamped:** 00:27:25

b. **Fiscal Year 2025 – 2026 budget recap (00:27:41)**

c. **Fiscal Year 2026 – 2027 budget (00:54:14)**

**7. FUTURE AGENDA ITEMS (01:12:07)**

**8. ADJOURNMENT:** The meeting adjourned at 5:19 p.m.

The next meeting of the KCSD Finance Committee will be held on a date to be listed on the District's website and posted at three public locations 72-hours prior to the meeting.

MINUTES PREPARED BY: Raychel Jackson and Mary Morris-Mayorga

These minutes were approved at the Finance Committee Meeting of the Kensington Community Services District on May 11, 2026.

Attest: \_\_\_\_\_  
Finance Committee Member



## Kensington Community Services District

**DATE:** May 11, 2026  
**TO:** Finance Committee  
**FROM:** David Aranda, KPPCSD Interim General Manager  
**SUBJECT:** Summary of the draft budget for Fiscal Year 2026-2027

Agenda Item 5b

At the May Board of Directors meeting a draft budget for fiscal year 2027 will be presented. The Finance Committee is meeting on Monday the 11th. Any significant changes, errors or questions that are found by the finance committee will be noted and included verbally at the board meeting. This is since the board packet will have gone out prior to the finance committee meeting.

Please keep in mind that this is a draft for the fiscal year 2027 budget. A final budget will be presented to the board at the June 11, 2026, meeting after a public hearing is held on the budget.

I have noted some key features of the draft budget as follows:

1. The summary page provides a quick glance at projected revenues for each department, expenses, capital expenses/debt payments, and the balance that is projected when the fiscal year ends June 30, 2027
2. Melissa worked with Mary and I and we reformatted the chart of account numbers so that the first two digits denotes the department and the second three digits the specific item. We feel that this will make for easier recognition of charges to the various departments.
3. General Fund notations include projected property taxes. We are going to show gross property tax revenue and then in expenses (01-870) reflect that amount the county charges for handling the property tax processing. Mary and I agree that this is a more accurate measurement in showing true property tax revenue received each year.
4. The general fund reflects the change of what, in past years, would have been fire-related costs but truly are administrative costs. A utility line item for example (01-580) reflects utilities at the public safety building that are the result of administrative use in the building.
5. The general fund salaries are capturing seventy-five percent of the fiscal year for a new general manager and the salary for the current general manager for a bit of an overlap of working time. The general fund also captures the consulting costs for Mary for a portion of the year and for Raychel throughout the year.
6. Please note that the public safety building debt payment is included as a capital expense in the budget.
7. The police department budget was primarily produced by the work of the Chief and the LT. They did a thorough job in reviewing all costs and working with Melissa on calculating the salaries that you see projected. The salaries are reflective of the current memorandum of understanding between the officers and the district.
8. The remaining portion of the police budget is based on the history of expenses and the expectation of ongoing costs.
9. You will note that the pension obligation bond for the police retirement is a large expense noted as 02-529.
10. The capital items are based on the approval of CHP grants which offset some large expenses, but the district would still incur some additional expenses in outfitting new vehicles.
11. The fire department budget has been formatted to reflect costs that are reflective of fire operations only. You will note that the emergency preparedness coordinator is listed as a consultant under the fire department budget, not in general administration.
12. The big line item, \$5,000,000 is for the contract that KCSD has with the city of El Cerrito for the fire services. This dollar amount is a ballpark estimate due to the city not having any information yet on the actual cost for the contract for fiscal year 2027.
13. The parks budget and the solid waste budget for 2027 do not differ much from the 2026 budget.
14. We will discuss this at 5 p.m. on Monday. If you have a chance to look over the budget and my comments and you have questions for me prior to the meeting it may be more productive but in any case I look forward to our discussion on Monday.

	<b>FY 27 Revenues</b>	<b>Capital Revenue</b>	<b>FY 27 Expenditures</b>	<b>FY 27 Capital Expenses</b>	<b>Net FY 27 End</b>
General Fund	\$8,730,700.00		\$879,260.78	\$283,050.00	\$7,568,389.22
Police	\$1,725,500.00		\$3,500,321.00	\$55,000.00	(\$1,829,821.00)
Parks	\$120,500.00	\$35,000.00	\$218,074.42	\$95,500.00	(\$158,074.42)
Waste Management	\$120,000.00		\$99,200.00		\$20,800.00
Fire	\$253,802.00		\$5,370,000.00	\$40,000.00	(\$5,156,198.00)
<b>Total</b>	<b>\$10,950,502.00</b>	<b>\$35,000.00</b>	<b>\$10,066,856.20</b>	<b>\$473,550.00</b>	<b>\$445,095.80</b>



**Kensington Community Services District  
Proposed Budget FY 26/27  
General Fund**

Account #		General Fund	FY 25 CSD Actual Results	FY 26 YTD results April 30	FY 26 YTD results FIRE	FY 26 CSD Adopted Budget	FY 26 Fire Amended budget	Total FY 26 Budget	FY 27 Proposed Budget
Old	New								
401	01-401	Levy Tax - Co. Prop 1%	\$2,579,479	\$2,499,727	\$5,640,381	\$2,575,000	\$5,883,985	\$8,458,985	\$8,500,000
456	01-456	Interest	\$117,753	\$130,008		\$75,000		\$75,000	\$200,000
458	01-458	Other District Revenue - Allocation	\$61,607			\$25,844		\$25,844	\$30,700
480	01-480	Rental Revenue	\$7,316						
		<b>Total Revenue</b>	<b>\$2,766,154</b>	<b>\$2,629,735</b>	<b>\$5,640,381</b>	<b>\$2,675,844</b>	<b>\$5,883,985</b>	<b>\$8,559,829</b>	<b>\$8,730,700</b>
		<b>Expenses</b>							
		<b>District Expenses</b>							
800	01-800	<b>District Expenses</b>							
500.6	01-500.6	FSA Expenses	\$3,339	(\$1,589)					\$0
815	01-815	Admin Communications	\$16,300	\$11,217		\$10,000		\$10,000	\$15,000
	01-814	Website Development/Maintenance			\$3,908		\$3,846	\$3,846	\$7,500
		IT Services & Equipment			\$20,845		\$5,000	\$5,000	\$10,000
816	01-816	Office Supplies	\$4,440	\$6,512	\$8,899	\$4,000	\$10,405	\$14,405	\$10,000
817	01-817	Printing & Postage	\$2,071	\$5,809		\$7,500		\$7,500	\$6,000
818	01-818	Mileage Reimbursement	\$1,158	\$1,083		\$1,000		\$1,000	\$1,500
819	01-819	Subscriptions/Memberships	\$14,279	\$10,313		\$20,000		\$20,000	\$20,000
820	01-820	Copier Contract	\$4,097	\$3,615		\$4,000		\$4,000	\$2,000
825	01-825	Board Continuing Ed/Conferences			\$2,369	\$4,000	\$5,000	\$9,000	\$5,000
826	01-826	Board Meetings		\$665					\$0
831	01-831	Training and Travel Admin	\$11,589	\$8,845		\$15,000		\$15,000	\$15,000
	01-580	Utilities			\$4,097				\$5,000
		<b>Total District Expenses</b>	<b>\$57,271</b>	<b>\$46,468</b>	<b>\$40,119</b>	<b>\$65,500</b>	<b>\$24,251</b>	<b>\$89,751</b>	<b>\$97,000</b>
		<b>Salaries</b>							
807	01-807	Salaries	\$228,021	\$205,695	\$73,170	\$277,644	\$88,385	\$366,029	\$390,396
808	01-808	Payroll Taxes	\$17,143	\$18,092	\$6,149	\$21,239	\$7,086	\$28,325	\$29,865
809	01-809	Benefits / Unemployment			\$3,000		\$6,067		\$0
		<b>Total salaries</b>	<b>\$245,165</b>	<b>\$223,786</b>	<b>\$82,319</b>	<b>\$298,883</b>	<b>\$101,538</b>	<b>\$394,354</b>	<b>\$420,261</b>
		<b>Professional Services</b>							
835	01-835	Consulting	\$102,009	\$42,779		\$25,000		\$25,000	\$10,000



**Kensington Community Services District  
Proposed Budget FY 26/27  
General Fund**

Account #		General Fund	FY 25 CSD Actual Results	FY 26 YTD results April 30	FY 26 YTD results FIRE	FY 26 CSD Adopted Budget	FY 26 Fire Amended budget	Total FY 26 Budget	FY 27 Proposed Budget
Old	New								
	01-836	Operational Consulting			\$82,885		\$109,730	\$109,730	\$50,000
	01-838	Other Consulting							
840	01-840	Consulting Accounting	\$111,761	\$41,224		\$75,000	\$20,000	\$95,000	\$45,000
840	01-841	Audit			\$20,500		\$22,500	\$22,500	\$30,000
830	01-830	Legal (District/Personnel)	\$67,909	\$56,043		\$45,000	\$18,000	\$63,000	\$45,000
850	01-850	Risk Management Insurance	\$55,308	\$48,566	\$16,856	\$56,000	\$24,582	\$80,582	\$65,000
851	01-851	Workers Compensation	\$4,395	\$2,105	\$1,993	\$6,000	\$3,251	\$9,251	\$7,500
860	01-860	Election	300					\$0	\$8,000
861	01-861	LAFCO	\$1,547	\$1,850	\$2,555	\$2,000	\$2,555	\$4,555	\$3,000
870	01-870	County Expenditures			\$45,548	\$5,000	\$42,334	\$47,334	\$68,000
898	01-898	Other Expenses		\$4,608		\$5,000	\$20,000	\$25,000	\$5,000
550.6	01-550.6	FSA Expenses				\$14,000		\$14,000	\$1,500
997	01-997	Payroll Expense	\$13,688	\$9,180	\$1,018		\$1,018	\$1,018	\$14,000
	01-572	Recruiting/Hiring/Background			\$16,000		\$16,000	\$16,000	\$10,000
<b>Total Administrative expenses</b>			<b>\$356,916</b>	<b>\$206,354</b>	<b>\$187,354</b>	<b>\$233,000</b>	<b>\$279,970</b>	<b>\$512,970</b>	<b>\$362,000</b>
<b>Debt Service</b>									
		PSB Loan principle		\$14,280	\$14,280		\$57,002	\$57,002	\$114,004
		PSB loan interest		\$57,002	\$57,002		\$84,523	\$84,523	\$169,046
<b>Total Expenses</b>			<b>\$659,352</b>	<b>\$547,891</b>	<b>\$381,075</b>	<b>\$597,383</b>	<b>\$547,284</b>	<b>\$1,138,600</b>	<b>\$1,162,311</b>
<b>Net Revenue/ (Expense)</b>			<b>\$2,106,802</b>	<b>\$2,081,844</b>	<b>\$5,259,306</b>	<b>\$2,078,461</b>	<b>\$5,336,701</b>	<b>\$7,421,229</b>	<b>\$7,568,389</b>



**Kensington Community Services District  
Proposed Budget FY 26/27  
Police Department**

Account #		PD	FY 25 Actual	FY 26 YTD results -	FY 26 Adopted	FY 27 Proposed
Old	New	Account	Results	April 30	Budget	Budget
402	02-402	Special Tax-Police	\$686,040	\$651,738	\$685,500	\$685,500
404	02-404	Measure G Supplemental Tax	\$705,523	\$678,721	\$700,000	\$700,000
410	02-410	Police Fees/Service Charges	\$13,912	\$12,961	\$10,000	\$15,000
<b>Total Assessments</b>			<b>\$1,405,475</b>	<b>\$1,343,420</b>	<b>\$1,395,500</b>	<b>\$1,400,500</b>
<b>Grant Revenue</b>						
414	02-414	POST Reimbursement	\$2,046	\$5,994	\$5,000	\$3,000
415	02-415	SLESF	\$194,663	\$207,033	\$200,000	\$200,000
422	02-422	Grant Revenue	\$41,000			\$0
<b>Total Grant Revenue</b>			<b>\$237,709</b>	<b>\$213,027</b>	<b>\$205,000</b>	<b>\$203,000</b>
<b>Reimbursements&amp;fees</b>						
418	02-418	CERBT Disbursements	\$129,058	\$9,508	\$121,100	\$122,000
	02-419	Other Misc. Revenue/Refunds				
<b>TOTAL REVENUE</b>			<b>\$1,772,242</b>	<b>\$9,508</b>	<b>\$1,721,600</b>	<b>\$1,725,500</b>
<b>EXPENSES</b>						
	500	<b>Police Salaries</b>				
502.1	02-807	Salaries	\$1,270,099	\$1,127,938	\$1,353,586	\$1,471,456
503	02-503	Holiday Pay	\$46,823	\$40,775	\$48,500	\$50,373
503.4	02-503.4	Incentive pay - Longevity	\$9,644	\$8,017	\$7,500	\$13,760
504	02-504	Incentive Pay- Education	\$13,720	\$12,667	\$15,000	\$17,110
505	02-505	Incentive Pay- POST Certificate	\$32,401	\$34,507	\$30,000	\$51,174
<b>Total Officer Salaries</b>			<b>\$1,372,687</b>	<b>\$1,223,904</b>	<b>\$1,454,586</b>	<b>\$1,603,873</b>
506	02-506	Overtime	\$77,746	\$95,373	\$75,000	\$70,000
		Overtime Special Events				\$10,000
508	02-508	Non-Sworn Salaries				
<b>Total Police Salaries</b>			<b>\$1,450,433</b>	<b>\$95,373</b>	<b>\$1,529,586</b>	<b>\$1,683,873</b>
<b>Benefits</b>						



**Kensington Community Services District  
Proposed Budget FY 26/27  
Police Department**

Account #		PD Account	FY 25 Actual	FY 26 YTD results -	FY 26 Adopted	FY 27 Proposed
Old	New		Results	April 30	Budget	Budget
509	02-509	Hiring Bonus	\$24,000	\$10,000	\$8,000	\$10,000
510	02-510	Vacation Cash Out				
516	02-516	Uniform Allowance	\$11,300	\$950	\$2,400	\$1,200
520	02-520	In Lieu Health Expense				\$12,000
521-A	02-521A	Medical/Vision/Dental (Active)	\$205,382	\$213,424	\$240,000	\$205,000
521-R	02-521R	Medical/Vision/Dental (Retired)	\$118,274	\$88,951	\$121,000	\$90,000
522	02-522	Officer Life Insurance		\$3,548	\$6,500	\$3,300
<b>Total Benefits</b>			<b>\$358,956</b>		<b>\$377,900</b>	<b>\$321,500</b>
<b>Taxes &amp; Workers Comp</b>						
523	02-808	Payroll Taxes	\$21,052	\$18,890	\$20,000	\$26,000
524	02-524	Payroll Taxes (non sworn)				
530	02-851	Workers Compensation	\$45,000	\$69,167	\$84,000	\$77,190
<b>Total Taxes &amp; Workers Com</b>			<b>\$66,052</b>	<b>\$88,057</b>	<b>\$104,000</b>	<b>\$103,190</b>
<b>Retirement</b>						
527	02-527	CalPERS District Share	\$389,640	\$212,098	\$290,000	\$284,000
528	02-528	CalPERS Officers Share				
529	02-529	Pension Obligation Bond Payment	\$71,629	\$259,629	\$330,900	\$331,258
<b>Total retirement</b>			<b>\$461,269</b>	<b>\$471,727</b>	<b>\$620,900</b>	<b>\$615,258</b>
<b>Operations &amp; Admin Expenses</b>						
519	02-519	Axon - Body Camera/Tasers/Storage		\$17,712	\$25,000	\$30,500
	02-555	CAPS				\$11,500
554	02-554	Traffic Safety/Equipment	\$16,297	\$6,049	\$15,000	\$18,000
568	02-568	Evidence, Investigation, Forensic Services	\$6,678	\$2,753	\$8,500	\$7,000
571	02-571	Records, PRA, and Redaction Software	\$900	\$2,626	\$5,000	\$0
575	02-575	Community Safety Cameras		\$13,422	\$15,000	\$15,000
576	02-819	Subscriptions/Memberships	\$3,390	\$9,173	\$3,000	\$8,000



**Kensington Community Services District  
Proposed Budget FY 26/27  
Police Department**

Account #		PD	FY 25 Actual	FY 26 YTD results -	FY 26 Adopted	FY 27 Proposed
Old	New	Account	Results	April 30	Budget	Budget
594	02-594	Community Events & Volunteer programs	\$8,071	\$8,209	\$8,000	\$9,000
		<b>Total Police Operating</b>	<b>\$35,336</b>	<b>\$59,945</b>	<b>\$79,500</b>	<b>\$99,000</b>
569	02-569	Emergency Preparedness				
		<b>Building &amp; District Expenses</b>				
552	02-816	Office Supplies And Expenses	\$6,399	\$8,192	\$6,500	\$10,000
567	02-567	Building Alarm, Fire, Security, and Maintenance	\$6,567	\$4,203	\$6,500	\$5,000
580	02-580	Utilities	\$35,221	\$28,430	\$35,000	\$35,000
581	02-581	Building Repairs and Maintenance	\$13,592	\$3,540	\$6,000	\$4,000
587	02-587	IT Contract	\$54,551	\$41,846	\$50,000	\$45,000
590	02-590	Janitorial	\$15,150	\$10,898	\$13,000	\$13,000
592	02-592	Website Social Media Contracts	\$199	\$3,640	\$1,000	\$1,000
597	02-597	Police Building Lease	\$86,665	\$58,849	\$88,000	\$75,000
		<b>Total Building &amp; District Expenses</b>	<b>\$218,344</b>	<b>\$159,598</b>	<b>\$206,000</b>	<b>\$188,000</b>
		<b>Fleet Related Expenses</b>				
561	02-561	Fleet Maintenance, Fuel, Toll, Transportation	\$73,115	\$73,482	\$55,650	\$75,000
563	02-563	Vehicle Lease	\$99,993	\$26,239	\$15,000	\$16,000
566	02-566	Radio Maintenance	\$10,488	\$15,382	\$15,000	\$10,000
588	02-588	Police Fleet Cellular Contract	\$10,767	\$8,487	\$10,000	\$12,000
		<b>Total Fleet</b>	<b>\$194,363</b>	<b>\$123,589</b>	<b>\$95,650</b>	<b>\$113,000</b>
		<b>Personnel Misc.</b>				
553	02-553	Uniforms, Equipment, and Duty Gear	\$6,567	\$14,166	\$15,000	\$20,000
570	02-831	Training And Travel Expense	\$20,770	\$22,846	\$25,000	\$25,000
572	02-572	Recruiting, Hiring & Background	\$8,506	\$2,536	\$7,500	\$1,500
574	02-574	Reserve Program	\$208		\$4,000	\$1,500
598	02-835	Consulting - background/hiring/rec	\$61,469	\$39,348	\$60,000	\$50,000
		<b>Total Personnel Misc.</b>	<b>\$97,520</b>	<b>\$78,896</b>	<b>\$111,500</b>	<b>\$98,000</b>



**Kensington Community Services District  
Proposed Budget FY 26/27  
Police Department**

Account #		PD	FY 25 Actual	FY 26 YTD results -	FY 26 Adopted	FY 27 Proposed
Old	New	Account	Results	April 30	Budget	Budget
<b>Professional Services &amp; Liability</b>						
591	02-850	Risk Management Insurance	\$66,000	\$62,491	\$70,000	\$80,000
595	02-830	Legal	\$14,450	\$7,946	\$13,000	\$4,000
	02-596	Lexipole				\$4,500
564	02-564	Cal-ID, ARIES, SunRidge, LEFTA	\$10,306	\$157,021	\$180,000	\$190,000
<b>Total Prof. Services &amp; Liability</b>			<b>\$80,450</b>	<b>\$70,436</b>	<b>\$83,000</b>	<b>\$278,500</b>
963	02-963	Patrol Car Accessories		\$69,356	\$62,678	\$40,000
967	02-967	Station Equipment		\$17,353	\$12,000	\$15,000
968	02-968	Office Furniture/Equipment				
<b>Total Expenses</b>			<b>\$2,962,723</b>	<b>\$1,234,329</b>	<b>\$3,282,714</b>	<b>\$3,555,321</b>
<b>Net Income</b>			<b>(\$1,190,481)</b>	<b>(\$1,224,821)</b>	<b>(\$1,561,114)</b>	<b>(\$1,829,821)</b>



**Kensington Community Services District  
Proposed Budget FY 26/27  
Fire Department**

Account #		Fire Account	FY 25 Actual results	FY 26 YTD results - April 30	FY 26 Amended Budget	FY 27 Proposed Budget
Old	New					
<b>Revenue</b>						
	03-418	CERBT Disbursements	\$59,444	\$52,459	\$54,752	\$53,000
	03-450	Lease Agreement				
	03-419	Other Revenue				
	03-452	Other Tax Income	\$7,084	\$3,031	\$25,000	\$0
		Investment Income	\$192,345	\$141,559	\$181,979	\$0
	03-402	Special Taxes	\$200,827	\$200,802	\$200,802	\$200,802
		<b>Total Revenue</b>	<b>\$459,700</b>	<b>\$397,851</b>	<b>\$462,533</b>	<b>\$253,802</b>
<b>Expenses</b>						
COMMUNITY SERVICE ACTIVITIES						
	03-569	Emergency Preparedness	\$4,907	\$5,979	\$0	\$6,000
	03-906	Hazardous Vegetation Removal Grant		\$39,410	\$41,460	\$80,000
	03-908	Public Education	\$12,204	\$16,609	\$15,000	\$16,000
	03-905	KEEP Grant				\$15,000
		<b>Total Expenses</b>	<b>\$17,112</b>	<b>\$61,998</b>	<b>\$56,460</b>	<b>\$117,000</b>
<b>DISTRICT ACTIVITIES</b>						
Building Activities						
	01-567	Building Alarm, Fire, Security, and Maintenance		\$5,132	\$14,683	\$16,000
	01-644	Landscaping		\$2,040	\$2,400	\$5,000
	01-590	Janitorial Service	\$1,800		\$3,240	\$1,000
	03-590	Janitorial (Med Waste Disposal)		\$3,464	\$4,494	\$5,000
	01-567	Miscellaneous Maint.	\$2,893	(\$5,958)	\$2,000	\$0
		<b>Total Building Activities</b>	<b>\$4,693</b>	<b>\$4,678</b>	<b>\$24,817</b>	<b>\$27,000</b>
	03-553	Uniforms, Equipment, and Duty Gear		\$1,432	\$6,695	\$7,000
	03-898	Other Expenses	\$5,452	\$0	\$5,150	\$5,000



**Kensington Community Services District  
Proposed Budget FY 26/27  
Fire Department**

Account #		Fire	FY 25 Actual results	FY 26 YTD results - April 30	FY 26 Amended Budget	FY 27 Proposed Budget
Old	New	Account				
	03-576	Subscriptions/Memberships	\$9,094	\$6,455	\$9,785	\$5,000
	03-580	Utilities (Telephone & PG&E)	\$4,924	\$42,097	\$46,551	\$52,500
		<b>Total Office</b>	<b>\$19,470</b>	<b>\$49,984</b>	<b>\$68,181</b>	<b>\$69,500</b>
		<b>OUTSIDE PROFESSIONAL SERVICES</b>				
	01-840	Accounting	\$37,365	\$20,215	\$20,000	\$0
	03-1009	Actuarial Valuation	\$6,000	\$9,500	\$3,200	\$6,000
	01-898	Bank Fee	\$25	\$47	\$25	\$0
	03-1010	El Cerrito Contract Fee	\$4,320,658	\$3,421,987	\$4,480,522	\$5,000,000
	03-1011	El Cerrito Reconciliation(s)	(\$42,866)	(\$17,861)	\$58,313	\$0
	03-837	Emergency prep coordinator		\$85,759	\$114,263	\$90,000
	03-1012	Fire Abatement Contract			\$5,513	\$0
	03-1015	Fire Engineer Plan Review		\$2,855	\$3,090	\$3,000
	01-830	Legal Fees	\$34,763	\$30,657	\$18,000	\$0
	03-850	Risk Management Insurance	\$12,547	\$16,856	\$24,582	\$0
	03-1016	Wildland Vegetation Mgmt	\$2,350	(\$4,234)	\$4,244	\$4,500
		<b>Total OUTSIDE PROFESSIONAL SERVICES</b>	<b>\$4,370,841</b>	<b>\$3,565,780</b>	<b>\$4,933,717</b>	<b>\$5,103,500</b>
		<b>RETIREE MEDICAL BENEFITS</b>				
	03-521R	Medical/Vision/Dental (Retired)	\$51,638	\$35,476	\$47,637	\$53,000
		<b>Total RETIREE MEDICAL BENEFITS</b>	<b>\$51,638</b>	<b>\$35,476</b>	<b>\$47,637</b>	<b>\$53,000</b>
	03-967	Station Equipment			\$41,700	\$40,000
	01-968	Office Furniture/Equipment				
		<b>Total Expenses</b>	<b>\$4,459,061</b>	<b>\$3,713,238</b>	<b>\$5,172,512</b>	<b>\$5,410,000</b>
		<b>Net Income</b>	<b>(\$3,999,360)</b>	<b>(\$3,315,387)</b>	<b>(\$4,709,979)</b>	<b>(\$5,156,198)</b>



**Kensington Community Services District**  
**Proposed Budget FY 26/27**  
**Parks**

Account #		Parks Revenue	FY 25 Actual	FY 26 YTD results -	FY 26 Adopted	FY 27
Old	New		Results	April 30	Budget	Proposed
424	04-402	Special Tax-Landscape and Learning Parks	\$45,716	\$44,675	\$49,000	\$50,000
427	04-427	Community Center Revenue	\$46,964	\$39,330	\$38,000	\$38,000
438	04-438	Tennis Court Revenue	\$2,770	\$1,438	\$2,500	\$1,500
439	04-419	Other Misc. Revenue	\$13,715	\$1,100	\$0	\$0
<b>TOTAL REVENUE</b>			<b>\$109,165</b>	<b>\$86,543</b>	<b>\$89,500</b>	<b>\$89,500</b>
471	04-470	KCC Annual Fees	\$30,097	\$15,249	\$30,000	\$31,000
<b>Total Revenue</b>			<b>\$139,262</b>	<b>\$101,791</b>	<b>\$119,500</b>	<b>\$120,500</b>
<b>EXPENSES</b>						
<b>Salaries and Benefits</b>						
601&602	04-807	Salaries	\$54,362	\$45,421	\$68,100	\$73,548
623	04-808	Payroll Taxes	\$4,360	\$3,452	\$5,210	\$5,626
<b>Total Salaries &amp; Benefits</b>			<b>\$58,722</b>	<b>\$48,873</b>	<b>\$73,310</b>	<b>\$79,174</b>
<b>Operations &amp; Admin Expenses</b>						
<b>Parks Expenses</b>						
640	04-640					
641	04-641	General Maintenance	\$31,800	\$15,533	\$25,000	\$20,000
642	04-580	Utilities	\$32,945	\$21,762	\$28,000	\$30,000
643	04-590	Janitorial Supplies	\$2,524	\$2,076	\$2,500	\$2,500
644	04-644	Landscaping	\$40,825	\$26,615	\$36,000	\$32,000
645	04-851	Workers Compensation	\$3,000	\$1,667	\$4,000	\$5,600
646&699	04-581	Community Center Maintenance & Repairs	\$8,367	\$5,739	\$10,000	\$7,500
647	04-830	Legal	\$2,225		\$3,000	\$1,000
647	04-835	Consulting				\$0
649	04-649	Interest Expense	\$5,192			
<b>Total Park Expenses</b>			<b>\$126,877</b>	<b>\$73,392</b>	<b>\$108,500</b>	<b>\$98,600</b>
<b>Other Park expenses</b>						



**Kensington Community Services District  
Proposed Budget FY 26/27  
Parks**

Account #		Parks Revenue	FY 25 Actual	FY 26 YTD results -	FY 26 Adopted	FY 27
Old	New		Results	April 30	Budget	Proposed
699	04-699	Community Center Expenses - Other				
657	04-850	Risk Management Insurance	\$15,000	\$12,500	\$15,000	\$18,000
658	04-658	Levy Administration	\$9,247	\$7,309	\$9,000	\$11,300
659	04-898	Other Expenses	\$67,978	\$10,670	\$10,000	\$10,000
674	04-674	Parks Maintenance and Repair	\$200		\$1,000	\$1,000
<b>Total Other expenses</b>			<b>\$92,424</b>	<b>\$30,479</b>	<b>\$35,000</b>	<b>\$40,300</b>
<b>TOTAL EXPENSE</b>			<b>\$278,023</b>	<b>\$152,744</b>	<b>\$216,810</b>	<b>\$218,074</b>
<b>NET REVENUE / (EXPENSE)</b>			<b>(\$168,858)</b>	<b>(\$50,952)</b>	<b>(\$97,310)</b>	<b>(\$97,574)</b>
<b>Capital Outlay</b>						
<b>Capital Income</b>						
		PATH Dedicated Capital Revenue		\$35,000	\$35,000	\$35,000
470	04-471	KCC Reserves	\$30,000	\$60,000		\$0
<b>Total capital income</b>			<b>\$30,000</b>	<b>\$95,000</b>	<b>\$35,000</b>	<b>\$35,000</b>
<b>Capital expenses</b>						
972	04-972	Park Capital Improvement		\$119,748		
978	04-968	Park Furniture and Equipment	\$1,157			\$0
	04-976	PATHS Capital Expense	\$460	\$32,913	\$30,000	\$65,000
975	04-975	Community Center Loan Repayment	\$25,294		\$30,500	\$30,500
<b>Total capital expenses</b>			<b>\$26,911</b>	<b>\$152,661</b>	<b>\$60,500</b>	<b>\$95,500</b>
<b>Net Income</b>			<b>(\$164,152)</b>	<b>(\$108,613)</b>	<b>(\$122,810)</b>	<b>(\$158,074)</b>



**Kensington Community Services District  
Proposed Budget FY 26/27  
Waste Management**

Account #		WM Account	FY 25 Actual Results	FY 26 YTD results - April 30	FY 26 Adopted	FY 27 Proposed
Old	New					
<b>Revenue</b>						
448	05-448	Franchise Fees	\$128,795	\$87,984	\$120,000	\$120,000
461	05-461	Waste Removal Franchise Fee				\$0
481	05-422	Grant Revenue	\$75,000			\$0
455	05-456	Interest				\$0
<b>TOTAL REVENUE</b>			<b>\$203,795</b>	<b>\$87,984</b>	<b>\$120,000</b>	<b>\$120,000</b>
<b>EXPENSES</b>						
Operations & Admin Expenses						
751	05-751	Waste Removal Franchise Fee Expense	\$54,509	\$36,408	\$51,000	\$51,000
752	05-752	Waste Management Program Admin	\$24,362		\$25,844	\$30,700
753	05-898	Other Expenses	\$2,714	\$700	\$5,000	\$2,500
754	05-830	Legal	\$5,849		\$10,000	\$2,500
754	05-835	Consulting				\$10,000
799	05-799	Waste Management grant expenses	\$57,035	\$8,936	\$25,000	\$2,500
<b>Total Operations &amp; Admin Expenses</b>			<b>\$144,468</b>	<b>\$46,044</b>	<b>\$116,844</b>	<b>\$99,200</b>
Net Revenue/ (Expense)			<b>\$59,327</b>	<b>\$41,939</b>	<b>\$3,156</b>	<b>\$20,800</b>