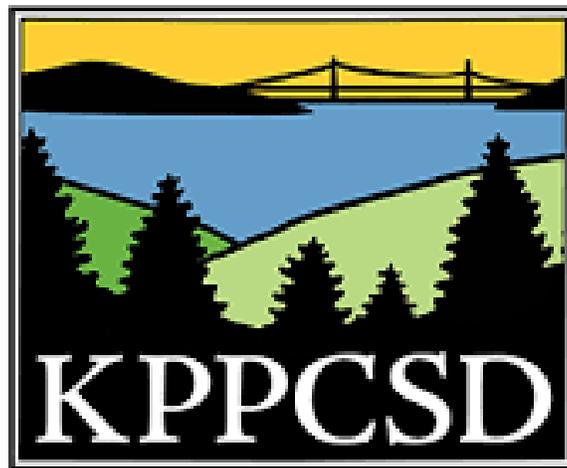
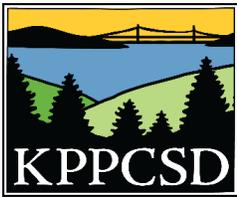


KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT



**MONTHLY FINANCIALS
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025**

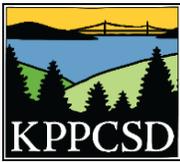


Kensington Police Protection & Community Services District
Balance Sheet Unaudited
For Period July 2024 to June 2025

Line	ASSETS	
1	Current Assets	
2	Bank Accounts	
3	100 Petty Cash	100
4	101 Five Star Checking	322,547
5	103 Five Star Saving	5,906
6	104 CLASS - KCC Capital	62,988
7	105 CLASS - KPPCSD	3,122,711
8	106 Checking FSA	2,106
9	139 LAIF-District	79,668
10	Total Bank Accounts	\$ 3,596,027
11	Other Current Assets	
12	153 Prepaid Expenses	160,154
13	Total Other Current Assets	\$ 160,154
14	Total Current Assets	\$ 3,756,181
15	Fixed Assets	
16	160 Police Fixed Assets	
17	161 Police Bldg Improvements	200,061
18	162 Patrol Cars	494,913
19	163 Patrol Cars Accessories	43,673
20	165 Personal Police Equipment	72,587
21	166 Police Traffic Equipment	19,008
22	167 Station Equipment-Police	65,694
23	168 Office Furn & Equip	11,333
24	169 Computer Equip	111,257
25	Total 160 Police Fixed Assets	\$ 1,018,526
26	170 Park/Rec Fixed Assets	196,538
27	171 Land	2,808,347
28	172 Community Center Building	2,310,260
29	173 Community Center Improvements	158,833
30	174 Park Improvements	919,380
31	178 Pk/R Furn & Fixtures	50,600
32	Total 170 Park/Rec Fixed Assets	\$ 6,443,959
33	189 Accumulated Depreciation	(1,813,387)
34	Total Fixed Assets	\$ 5,649,099
35	Other Assets	
36	190 Deferred Outflows - OPEB	420,924
37	191 Deferred Outflows - Pension	\$ 1,677,225
38	Total Other Assets	\$ 2,098,149

39	TOTAL ASSETS	11,503,429
40	LIABILITIES AND EQUITY	
41	Liabilities	
42	Current Liabilities	
43	Accounts Payable	
44	210 Accounts Payable	213,279
45	Total Accounts Payable	\$ 213,279
46	Other Current Liabilities	
47	201 Accrued Payable	122,902
48	219 Accrued Payroll	67,170
49	220 Payroll Liabilities	
50	224 PEBSCO	1,500
51	225 PERS - (District Portion)	10,121
52	226 PERS (Officers Portion)	7,216
53	228 PERS Service Credit	354
54	229 KPOA Dues, Legal Def., Survivor	1,690
55	Total 220 Payroll Liabilities	\$ 20,880
56	802 FSA Liability (Lively)	
57	517 FSA Liability - Police	3,092
58	806 FSA Liability - Adm	(267)
59	Total 802 FSA Liability (Lively)	\$ 2,825
60	Total Other Current Liabilities	\$ 213,778
61	Total Current Liabilities	\$ 427,057
62	Long-Term Liabilities	
63	240 2020 Pension Obligation Bond	
64	241 2020 POB - ST Portion	181,000
65	242 2020 POB - LT Portion	3,721,000
66	Total 240 2020 Pension Obligation Bond	\$ 3,902,000
67	265 Compensated Absence/Vac Buyback	81,194
68	290 Community Center Loan	
69	291 Community Center Loan - ST	25,325
70	292 Community Center Loan - LT	111,296
71	Total 290 Community Center Loan	136,621
72	293 Vehicle Capital Lease	146,533
73	295 Net OPEB Liability	(439,781)
74	296 Net Pension Liability	\$ 1,146,972
75	297 Deferred Inflows - OPEB	232,784
76	298 Deferred Inflows - Pension	903,540
77	Total Long-Term Liabilities	6,109,863
78	Total Liabilities	6,536,921
79	Equity	
80	350 Invest. in Assets	5,164,503
81	390 Retained Earnings	(395,295)
82	395 Prior Period Adjustment	(162,591)

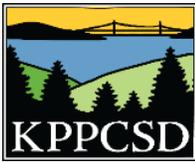
83	Net Income	<u>\$</u>	<u>359,891</u>
84	Total Equity	<u>\$</u>	<u>4,966,508</u>
85	TOTAL LIABILITIES AND EQUITY	<u>\$</u>	<u>11,503,429</u>



Kensington Police Protection & Community Services District
Budget vs. Actuals: General Fund Unaudited
 For Period July 2024 to June 2025

Line	Account	Jun-25	FY25 Actual	FY 25 Budget	% of Budget
1	Income				
2	400 Property Tax Revenue				
3	401 Levy Tax - Co. Prop. 1%	175,568	2,579,479	2,522,000	102%
4	Total 400 Property Tax Revenue	\$ 175,568	\$ 2,579,479	\$ 2,522,000	102%
5	440 Interest and Admin Charges				
6	456 Interest	11,430	117,753	30,000	393%
7	458 Other District Rev - Allocation	27,340	61,607	31,000	199%
8	Total 440 Interest and Admin Charges	\$ 38,770	\$ 179,360	\$ 61,000	294%
9	480 General Fund Rental Revenue		7,316		
10	Total Income	\$ 214,339	\$ 2,766,154	\$ 2,583,000	107%
11	Expenses				
12	550.6 FSA Expenses	100	3,339		
13	Total 500.1 Benefits	\$ 100	\$ 3,339	\$ -	
14	800 District Expenses				
15	815 Admin Communications	1,890	14,950	9,500	157%
16	816 Office Supplies	289	4,440	3,000	148%
17	817 Printing and Postage	52	2,071	2,500	83%
18	818 Mileage Reimbursement	115	1,158	1,000	116%
19	819 Dues/Subscriptions	948	14,279	18,000	79%
20	820 Copier Contract	330	4,097	3,500	117%
21	825 Board Continuing Ed/Conferences			6,000	0%
22	831 Training and Travel Admin	1,091	11,589	15,000	77%
23	860 Election		300	8,000	4%
24	870 County Expenditures			25,000	0%
25	898 Other Expenses		1,982	5,000	40%
26	Total 800 District Expenses	\$ 4,715	\$ 54,865	\$ 96,500	57%
27	800.2 Salaries & Benefits				
28	807 Salaries	28,375	228,021	273,000	84%
29	808 Payroll Taxes	2,160	17,143	19,278	89%
30	Total 800.2 Salaries & Benefits	\$ 30,535	\$ 245,165	\$ 292,278	84%
31	800.3 Professional Services				
32	830 Legal (District/Personnel)	9,351	67,909	35,000	194%
33	835 Consulting		102,009	100,000	102%
34	840 Accounting/Audit	2,105	111,761	160,000	70%
35	Total 800.3 Professional Services	\$ 11,456	\$ 281,678	\$ 295,000	95%
36	800.4 Insurances & LAFCO				
37	850 Insurance	4,609	55,308	55,000	101%

38	851 Workers Compensation	366	4,395	3,000	147%
39	861 LAFCO		1,547	2,000	77%
40	Total 800.4 Insurances & LAFCO	\$ 4,975	\$ 61,250	\$ 60,000	102%
41	997 Payroll Expense	191	13,688	15,000	91%
42	Total Expenses	\$ 51,972	\$ 659,534	\$ 758,778	87%
43	Net Operating Income	\$ 162,367	\$ 2,106,620	\$ 1,824,222	115%



Kensington Police Protection & Community Services District
Budget vs. Actuals: Police Fund Unaudited
 For Period July 2024 to June 2025

Line	Account	Jun-25	FY25 Actual	FY 25 Budget	% of Budget
1	Income				
2	400.1 Assessments				
3	402 Special Tax-Police	34,302	686,040	685,500	100%
4	404 Measure G Supplemental Tax	35,276	705,523	700,000	101%
5	Total 400.1 Assessments	\$ 69,578	\$ 1,391,563	\$ 1,385,500	100%
6	400.2 Grant Revenue				
7	414 POST Reimbursement	48	2,046	10,000	20%
8	415 SLESF		194,663	200,000	97%
9	Total 400.2 Grant Revenue	\$ 48	\$ 196,710	\$ 210,000	94%
10	400.3 Reimbursements & Fees				
11	410 Police Fees/Service Charges	1,137	13,912	6,000	232%
12	418 CERBT Reimbursements/Refunds	259	129,058		
13	Total 400.3 Reimbursements & Fees	\$ 1,396	\$ 142,970	\$ 6,000	2383%
14	422 Other PD Grants		41,000		
15	Total Income	\$ 71,022	\$ 1,772,523	\$ 1,601,500	111%
16	Gross Profit	\$ 71,022	\$ 1,772,523	\$ 1,601,500	111%
17	Expenses				
18	502.1 Officers Salary	162,075	1,270,099	1,230,532	103%
19	503 Holiday Pay	6,032	46,823	46,000	102%
20	503.4 Incentive Pay-Longevity Pay	1,205	9,644		
21	504 Incentive Pay- Education	1,872	13,720	15,000	91%
22	505 Incentive Pay- POST Certificate	4,597	32,401	26,852	121%
23	Total 502 Officers Salaries	\$ 175,781	\$ 1,372,687	\$ 1,318,384	6%
24	506 Overtime	9,435	77,746	50,000	155%
25	Total 500 Police Salaries	\$ 185,216	\$ 1,450,433	\$ 1,368,384	106%
26	500.1 Benefits				
27	509 Hiring Bonus	4,000	24,000	12,000	200%
28	516 Uniform Allowance	1,500	11,300	12,000	94%
29	520 In Lieu Health Expense				
30	521-A Medical/Vision/Dental-Active	15,173	205,382	265,243	77%
31	521-R Medical/Vision/Dental-Retired	9,555	118,274	145,445	81%
32	522 Officer Life Insurance		7,107	6,000	118%
33	Total 500.1 Benefits	\$ 30,228	\$ 366,063	\$ 440,688	83%
34	500.2 Taxes & Worker's Comp				
35	523 Medicare	2,652	21,052	19,000	111%
36	530 Workers Compensation	3,750	45,000	45,000	100%
37	Total 500.2 Taxes & Worker's Comp	\$ 6,402	\$ 66,052	\$ 64,000	103%

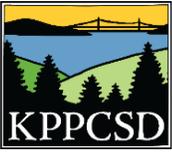
38	500.3 Retirement				
39	527 CalPERS District Share	134,832	389,640	280,227	139%
40	529 Pension Obligation Bond Payment	71,629	327,743	330,900	99%
41	Total 500.3 Retirement	\$ 206,461	\$ 717,382	\$ 611,127	117%
42	550 Police Operating Expenses				
43	519 Axon - Body Cam/Tasers/Storage	840	21,302	25,000	85%
44	554 Traffic Safety/Equipment	1,005	16,297	8,000	204%
45	568 Evidence, Investigation, Forens	895	6,678	8,000	83%
46	571 Records, PRA, and Redaction Sof	150	900	8,000	11%
47	575 Community Safety Cameras		14,899	15,000	99%
48	576 Law, Subscriptions, and Members	146	3,390	3,000	113%
49	594 Community Events & Volunteer Programs	1,489	8,071	6,000	135%
50	599 Police Taxes Administration			5,000	0%
51	Total 550 Police Operating Expenses	\$ 4,525	\$ 71,536	\$ 78,000	92%
52	550.1 Buiding & District Expenses				
53	552 Office Supplies and Expenses	136	6,399	5,000	128%
54	567 Building Alarm, Fire, Security	393	6,567	5,000	131%
55	580 PG&E, EBMUD, and Phone	4,804	35,221	35,000	101%
56	581 Building Repairs and Maintenanc		13,592	5,000	272%
57	587 IT Contract City of San Pablo		54,551	50,000	109%
58	590 Janitorial	1,190	15,150	12,000	126%
59	592 Website Social Media Contracts	43	199	7,500	3%
60	597 Police Bldg. Lease	13,978	86,665	88,000	98%
61	Total 550.1 Buiding & District Expenses	\$ 20,543	\$ 218,344	\$ 207,500	105%
62	550.2 Fleet Related Expenses				
63	561 Fleet Maintenance, Fuel, Toll,	7,022	73,115	53,000	138%
64	563 Vehicle Lease	4,610	99,993	50,000	200%
65	566 Radio Maintenance		10,488	12,000	87%
66	588 Police Fleet Cellular Contract	1,692	10,767	10,000	108%
67	Total 550.2 Fleet Related Expenses	\$ 13,324	\$ 194,362	\$ 125,000	155%
68	550.3 Personnel Miscellaneous				
69	553 Police Uniforms, Eqpmt, & Duty	1,615	22,624	15,000	151%
70	570 Training and Travel Exp	475	20,770	30,000	69%
71	572 Recruiting, Hiring, and Backgro		8,506	5,000	170%
72	572.1 Consulting - Bckgrnd/hiring/rec	8,721	61,469	70,000	88%
73	574 Reserve Program		208	3,000	7%
74	Total 572 Recruiting, Hiring, and Backgro	\$ 10,810	\$ 113,577	\$ 120,000	95%
75	550.4 Prof Services & Insurance				
76	591 General Liability Insurance	5,417	66,000	65,000	102%
77	595 Legal & Lexipol	1,872	14,450	15,000	96%
78	Total 550.4 Prof Services & Insurance	\$ 7,289	\$ 80,450	\$ 80,000	101%
79	564 Cal-ID, ARIES, SunRidge, LEFTA	1,216	140,306	170,000	83%
80	589 Police Misc Expense	549	3,891		
81	950 Capital Outlay				



Kensington Police Protection & Community Services District
Budget vs. Actuals: Parks Unaudited
 For Period July 2024 to June 2025

Line	Account	Jun-25	FY25 Actual	FY 25 Budget	% of Budget
1	Income				
2	420.1 Parks Assessments				
3	424 Special Tax-L&L Parks	2,286	45,716	47,000	97%
4	Total 420.1 Parks Assessments	\$ 2,286	\$ 45,716	\$ 47,000	97%
5	420.2 Parks Rental Revenue		0		
6	427 Community Center Revenue	1,960	46,964	30,000	157%
7	438 Tennis Court Revenue	82	2,770	2,000	138%
8	439 Other Community Center Revenue		13,715		
9	Total 420.2 Parks Rental Revenue	\$ 2,042	\$ 63,450	\$ 32,000	198%
10	471 KCC Annual Fees	15,249	30,097	29,000	104%
11	Total Income	\$ 19,576	\$ 139,262	\$ 108,000	129%
12	Expenses				
13	600 Park/Rec Sal & Ben				
14	601 Park & Rec Administrator	2,683	19,475	21,000	93%
15	602 Custodial Salary	4,428	34,887	43,000	81%
16	623 Social Security/Medicare - Dist	538	4,360	4,896	89%
17	Total 600 Park/Rec Sal & Ben	\$ 7,648	\$ 58,722	\$ 68,896	85%
18	640 Parks Expenses				
19	641 General Maintenance	5,209	31,800	25,000	127%
20	642 Utilities-Community Center	7,217	32,945	25,000	132%
21	643 Janitorial Supplies	753	2,524	2,500	101%
22	644 Landscaping	4,580	40,825	34,000	120%
23	645 Workers Comp	250	3,000	3,000	100%
24	646 Community Center Repairs		8,367	4,000	209%
25	647 Legal/Consulting		2,225	5,000	44%
26	Total 640 Parks Expenses	\$ 18,009	\$ 121,685	\$ 98,500	124%
27	650 Other Park Expenses				
28	657 General Liability	1,250	15,000	15,000	100%
29	658 Levy Administration	574	9,247	7,500	123%
30	659 Other Park Expenses	28,066	67,978	1,000	6798%
31	674 Tennis Court Maint/Repair		200	1,000	20%
32	Total 650 Other Park Expenses	\$ 29,890	\$ 92,425	\$ 24,500	377%
33	974 Other Park Improvements	11,817	11,817		
34	975 Community Center Loan Repayment		30,517	30,500	100%
35	978 Pk/Rec Furn/Eq		1,157		
36	Total 950 Capital Outlay	\$ 11,817	\$ 43,490	\$ 30,500	
37	Total Expenses	\$ 67,364	\$ 316,322	\$ 222,396	142%

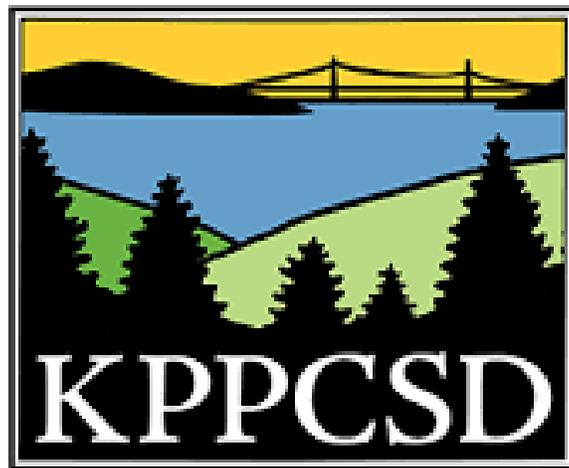
38	Net Operating Income	\$ (47,788)	\$ (177,060)	\$ (114,396)	155%
39	Other Income				
40	470 KCC Reserves		30,000	30,000	100%



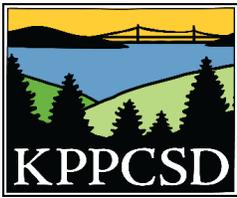
Kensington Police Protection & Community Services District
Budget vs. Actuals: Waste Management Unaudited
 For Period July 2024 to June 2025

Line	Account	Jun-25	FY25 Actual	FY 25 Budget	% of Budget
1	Income				
2	440 Interest and Admin Charges				
3	448 Franchise Fees	32,662	128,795	120,000	107%
4	Total 440 Interest and Admin Charges	\$ 32,662	\$ 128,795	\$ 120,000	107%
5	460 Waste Removal Revenue				
6	455 Waste Management Interest			2,000	0%
7	Total 460 Waste Removal Revenue	\$ -	\$ -	\$ 2,000	0%
8	481 Waste Management Grant		75,000	75,000	100%
9	Total Income	\$ 32,662	\$ 203,795	\$ 197,000	103%
10	Gross Profit	\$ 32,662	\$ 203,795	\$ 197,000	103%
11	Expenses				
12	751 Waste Removal Franchise Fee Exp	13,998	54,509	51,000	107%
13	752 Waste Management Program Admin	24,362	24,362	31,000	79%
14	753 Other Waste Management Exp	700	2,714	5,000	54%
15	754 Consulting/Legal (Waste Mgmt)		5,849	40,000	15%
16	799 Waste Mgmt Grant Exp	3,758	57,035	75,000	76%
17	Total 750 Waste Management Expenses	\$ 42,818	\$ 144,468	\$ 202,000	72%
18	Total Expenses	\$ 42,818	\$ 144,468	\$ 202,000	72%
19	Net Operating Income	\$ (10,156)	\$ 59,327	\$ (5,000)	-1187%

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT



**MONTHLY FINANCIALS
FOR THE PERIOD JULY 1, 2025 THROUGH JULY 30, 2025**



Kensington Police Protection & Community Services District
Balance Sheet Unaudited
For Period July 1, 2025 to July 31, 2025

Line	ASSETS	
1	Current Assets	
2	Bank Accounts	
3	100 Petty Cash	100
4	101 Five Star Checking	9,590
5	103 Five Star Saving	5,928
6	104 CLASS - KCC Capital	63,220
7	105 CLASS - KPPCSD	2,632,447
8	106 Checking FSA	3,545
9	139 LAIF-District	80,541
10	Total Bank Accounts	\$ 2,795,371
11	Other Current Assets	
12	153 Prepaid Expenses	389,545
13	Total Other Current Assets	\$ 389,545
14	Total Current Assets	\$ 3,184,916
15	Fixed Assets	
16	160 Police Fixed Assets	
17	161 Police Bldg Improvements	200,061
18	162 Patrol Cars	494,913
19	163 Patrol Cars Accessories	43,673
20	165 Personal Police Equipment	72,587
21	166 Police Traffic Equipment	19,008
22	167 Station Equipment-Police	65,694
23	168 Office Furn & Equip	11,333
24	169 Computer Equip	111,257
25	Total 160 Police Fixed Assets	\$ 1,018,526
26	170 Park/Rec Fixed Assets	196,538
27	171 Land	2,808,347
28	172 Community Center Building	2,310,260
29	173 Community Center Improvements	158,833
30	174 Park Improvements	919,380
31	178 Pk/R Furn & Fixtures	50,600
32	188 Construction in Progress	11,817
33	Total 170 Park/Rec Fixed Assets	\$ 6,455,776
34	189 Accumulated Depreciation	(1,992,625)
35	Total Fixed Assets	\$ 5,481,677
36	Other Assets	
37	190 Deferred Outflows - OPEB	420,924
38	191 Deferred Outflows - Pension	1,063,572

39	Total Other Assets	<u>\$ 1,484,496</u>
40	TOTAL ASSETS	\$ 10,151,089
41	LIABILITIES AND EQUITY	
42	Liabilities	
43	Current Liabilities	
44	Other Current Liabilities	
45	220 Payroll Liabilities	
46	231 AFLAC	222
47	Total 220 Payroll Liabilities	<u>\$ 222</u>
48	802 FSA Liability (Lively)	
49	517 FSA Liability - Police	3,771
50	806 FSA Liability - Adm	(227)
51	Total 802 FSA Liability (Lively)	<u>\$ 3,545</u>
52	Total Other Current Liabilities	<u>\$ 3,766</u>
53	Total Current Liabilities	<u>\$ 3,766</u>
54	Long-Term Liabilities	
55	240 2020 Pension Obligation Bond	
56	241 2020 POB - ST Portion	188,000
57	242 2020 POB - LT Portion	3,533,000
58	Total 240 2020 Pension Obligation Bond	<u>\$ 3,721,000</u>
59	265 Compensated Absence/Vac Buyback	145,567
60	290 Community Center Loan	
61	291 Community Center Loan - ST	26,318
62	292 Community Center Loan - LT	85,009
63	Total 290 Community Center Loan	<u>111,327</u>
64	293 Vehicle Capital Lease	146,533
65	295 Net OPEB Liability	(439,781)
66	296 Net Pension Liability	1,061,775
67	297 Deferred Inflows - OPEB	232,784
68	298 Deferred Inflows - Pension	697,377
69	Total Long-Term Liabilities	<u>5,676,582</u>
70	Total Liabilities	<u>5,680,348</u>
71	Equity	
72	350 Invest. in Assets	5,164,503
73	390 Retained Earnings	(383,197)
74	395 Prior Period Adjustment	(162,591)
75	Net Income	(147,974)
76	Total Equity	<u>4,470,741</u>
77	TOTAL LIABILITIES AND EQUITY	10,151,089



Kensington Police Protection & Community Services District
Budget vs. Actuals: General Fund Unaudited
 For Period July 1, 2025 to July 30, 2025

Line	Account	Jul-25	FY26 YTD Actual	FY 26 Budget	% of Budget
1	Income				
2	400 Property Tax Revenue				
3	401 Levy Tax - Co. Prop. 1%			2,575,000	0%
4	Total 400 Property Tax Revenue			\$ 2,575,000	0%
5	440 Interest and Admin Charges				
6	456 Interest	10,863	10,863	75,000	14%
7	458 Other District Rev - Allocation			25,844	
8	Total 440 Interest and Admin Charges	\$ 10,863	\$ 10,863	\$ 100,844	11%
9	Total Income	\$ 10,863	\$ 10,863	\$ 2,675,844	0%
10	Gross Profit	\$ 10,863	\$ 10,863	\$ 2,675,844	0%
11	Expenses				
12	500.1 Benefits				
13	550.6 FSA Expenses	100	100		
14	Total 500.1 Benefits	\$ 100	\$ 100		
14	800 District Expenses				
15	815 Admin Communications	540	540	10,000	5%
16	816 Office Supplies	1,439	1,439	4,000	36%
17	817 Printing and Postage	21	21	7,500	0%
18	818 Mileage Reimbursement	209	209	1,000	21%
19	819 Dues/Subscriptions	948	948	20,000	5%
20	820 Copier Contract	330	330	4,000	8%
21	825 Board Continuing Ed/Conferences	1,233	1,233	4,000	31%
22	831 Training and Travel Admin			15,000	0%
23	870 County Expenditures			5,000	0%
24	898 Other Expenses			5,000	0%
25	Total 800 District Expenses	\$ 4,720	\$ 4,720	75,500	6%
26	800.2 Salaries & Benefits				
27	807 Salaries	10,407	10,407	277,644	0%
28	808 Payroll Taxes	794	794	21,239	14%
29	Total 800.2 Salaries & Benefits	\$ 11,201	\$ 11,201	298,883	1%
30	800.3 Professional Services				
31	830 Legal (District/Personnel)			45,000	11%
32	835 Consulting			25,000	1%
33	840 Accounting/Audit	2,925	2,925	75,000	
34	Total 800.3 Professional Services	\$ 2,925	\$ 2,925	145,000	5%
35	800.4 Insurances & LAFCO				
36	850 Insurance	4,857	4,857	\$ 56,000	47%

37	851 Workers Compensation	210	210	6,000	4%
38	861 LAFCO	1,850	1,850	\$ 2,000	93%
39	Total 800.4 Insurances & LAFCO	\$ 6,917	\$ 6,917	\$ 64,000	11%
40	997 Payroll Expense	191	191	\$ 14,000	1%
41	Total Expenses	\$ 26,053	\$ 26,053	597,383	4%
42	Net Operating Income	\$ 15,191	\$ 15,191	\$ 2,078,461	1%
43	Net Income	\$ 15,191	\$ 15,191	2,078,461	1%



Kensington Police Protection & Community Services District
Budget vs. Actuals: Police Fund Unaudited
 For Period July 1, 2025 to July 30, 2025

Line	Account	Jul-25	FY26 YTD Actual	FY 26 Budget	% of Budget
1	Income				
2	400.1 Assessments				
3	402 Special Tax-Police			685,500	0%
4	404 Measure G Supplemental Tax			700,000	0%
5	Total 400.1 Assessments	\$ -	\$ -	\$ 1,385,500	0%
6	400.2 Grant Revenue				
7	414 POST Reimbursement	1,626	1,626	5,000	33%
8	415 SLESF		0	200,000	0%
9	Total 400.2 Grant Revenue	\$ 1,626	\$ 1,626	\$ 205,000	1%
10	400.3 Reimbursements & Fees		0		
11	410 Police Fees/Service Charges	1,190	1,190	10,000	12%
12	418 CERBT Reimbursements/Refunds	0	0	121,100	0%
13	Total 400.3 Reimbursements & Fees	\$ 1,190	\$ 1,190	\$ 131,100	1%
14	Total Income	\$ 2,816	\$ 2,816	\$ 1,721,600	0%
15	Gross Profit	\$ 2,816	\$ 2,816	\$ 1,721,600	0%
16	Expenses				
17	500 Police Salaries				
18	502 Officers Salaries				
19	502.1 Officers Salary	57,814	57,814	1,353,586	4%
20	503 Holiday Pay	2,104	2,104	48,500	4%
21	503.4 Incentive Pay-Longevity Pay	422	422	7,500	6%
22	504 Incentive Pay- Education	658	658	15,000	4%
23	505 Incentive Pay- POST Certificate	1,686	1,686	30,000	6%
24	Total 502 Officers Salaries	\$ 62,684	\$ 62,684	\$ 1,454,586	4%
25	506 Overtime	4,407	4,407	75,000	6%
	508 Salary - Non-Sworn				
26	Total 500 Police Salaries	\$ 67,091	\$ 67,091	\$ 1,529,586	4%
27	500.1 Benefits				
28	509 Hiring Bonus			8,000	0%
29	516 Uniform Allowance	50	50	2,400	2%
30	521-A Medical/Vision/Dental-Active	18,660	18,660	240,000	8%
31	521-R Medical/Vision/Dental-Retired	10,295	10,295	121,000	9%
32	522 Officer Life Insurance	1,313	1,313	6,500	20%
33	Total 500.1 Benefits	\$ 30,318	\$ 30,318	\$ 377,900	8%
34	500.2 Taxes & Worker's Comp		0		
35	523 Medicare	936	936	20,000	5%
36	530 Workers Compensation	6,917	6,917	84,000	8%

37	Total 500.2 Taxes & Worker's Comp	\$	7,852	\$	7,852	\$	104,000	8%
38	500.3 Retirement							
39	527 CalPERS District Share		11,440		11,440		290,000	4%
40	529 Pension Obligation Bond Payment						330,900	0%
41	Total 500.3 Retirement	\$	11,440	\$	11,440	\$	620,900	2%
42	550 Police Operating Expenses							
43	519 Axon - Body Cam/Tasers/Storage		840		840		25,000	3%
44	554 Traffic Safety/Equipment		2,671		2,671		15,000	18%
45	568 Evidence, Investigation, Forens		20		20		8,500	0%
46	571 Records, PRA, and Redaction Sof						5,000	0%
47	575 Community Safety Cameras						15,000	0%
48	576 Law, Subscriptions, and Members		608		608		3,000	20%
49	594 Community Events & Volunteer Programs		2,744		2,744		8,000	34%
50	Total 550 Police Operating Expenses	\$	6,883	\$	6,883	\$	79,500	9%
51	550.1 Buiding & District Expenses							
52	552 Office Supplies and Expenses		90		90		6,500	1%
53	567 Building Alarm, Fire, Security		393		393		6,500	6%
54	580 PG&E, EBMUD, and Phone		325		325		35,000	1%
55	581 Building Repairs and Maintenanc						6,000	0%
56	587 IT Contract City of San Pablo						50,000	0%
57	590 Janitorial		1,278		1,278		13,000	10%
58	592 Website Social Media Contracts		43		43		1,000	4%
59	597 Police Bldg. Lease						88,000	0%
60	Total 550.1 Buiding & District Expenses	\$	2,128	\$	2,128	\$	206,000	1%
61	550.2 Fleet Related Expenses							
62	561 Fleet Maintenance, Fuel, Toll,		10,725		10,725		55,650	19%
63	563 Vehicle Lease		4,610		4,610		15,000	31%
64	566 Radio Maintenance		874		874		15,000	6%
65	588 Police Fleet Cellular Contract						10,000	0%
66	Total 550.2 Fleet Related Expenses	\$	16,208	\$	16,208	\$	95,650	17%
67	550.3 Personnel Miscellaneous							
68	553 Police Uniforms, Eqpmt, & Duty		2,583		2,583		15,000	17%
69	570 Training and Travel Exp		719		719		25,000	3%
70	572 Recruiting, Hiring, and Backgro						7,500	0%
71	574 Reserve Program						4,000	0%
72	598 Consulting - Bckgrnd/hiring/rec		625		625		60,000	1%
73	Total 550.3 Personnel Miscellaneous	\$	3,927	\$	3,927	\$	111,500	4%
74	550.4 Prof Services & Insurance							
75	591 General Liability Insurance		5,833		5,833		70,000	8%
76	595 Legal & Lexipol						13,000	0%
77	Total 550.4 Prof Services & Insurance	\$	5,833	\$	5,833	\$	83,000	7%
78	564 Cal-ID, ARIES, SunRidge, LEFTA		12,617		12,617		180,000	7%
79	950 Capital Outlay							
80	967 Station Equipment							

81 Total 950 Capital Outlay

82 Total Expenses

83 Net Operating Income

84 Net Income

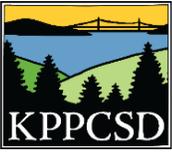
\$	164,297	\$	164,297	\$	3,400,036	5%
\$	(161,482)	\$	(161,482)	\$	(1,678,436)	10%
\$	(161,482)	\$	(161,482)	\$	(1,678,436)	10%



Kensington Police Protection & Community Services District
Budget vs. Actuals: Parks Unaudited
 For Period July 1, 2025 to July 30, 2025

Line	Account	Jul-25	FY26 YTD Actual	FY 26 Budget	% of Budget
1	Income				
2	420 Parks Grant Revenue				
3	406 Per Capita Park Grant	35,000	35,000	49,000	71%
4	Total 420 Parks Grant Revenue	\$ 35,000	\$ 35,000	\$ 49,000	71%
5	420.2 Parks Rental Revenue				
6	427 Community Center Revenue	4,215	4,215	38,000	11%
7	438 Tennis Court Revenue	248	248	2,500	10%
8	Total 420.2 Parks Rental Revenue	\$ 4,463	\$ 4,463	\$ 40,500	11%
9	Total Income	\$ 39,463	\$ 39,463	\$ 89,500	44%
10	Gross Profit	39,463	39,463	89,500	44%
11	Expenses				
12	600 Park/Rec Sal & Ben				
13	601 Park & Rec Administrator	1,032	1,032	24,600	4%
14	602 Custodial Salary	1,522	1,522	43,500	3%
15	623 Social Security/Medicare - Dist	195	195	5,210	4%
16	Total 600 Park/Rec Sal & Ben	\$ 2,749	\$ 2,749	\$ 73,310	4%
17	635 Park/Recreation Expenses				
18	640 Parks Expenses				
19	641 General Maintenance	710	710	25,000	3%
20	642 Utilities-Community Center	162	162	28,000	1%
21	643 Janitorial Supplies			2,500	0%
22	644 Landscaping	2,720	2,720	36,000	8%
23	645 Workers Comp	167	167	4,000	4%
24	646 Community Center Repairs	195	195	10,000	2%
25	647 Legal/Consulting			3,000	0%
26	Total 640 Parks Expenses	3,953	3,953	108,500	4%
27	650 Other Park Expenses				
29	657 General Liability	1,250	1,250	15,000	8%
30	658 Levy Administration			9,000	0%
31	659 Other Park Expenses	2,058	2,058	10,000	21%
32	674 Tennis Court Maint/Repair			1,000	0%
33	Total 650 Other Park Expenses	\$ 3,308	\$ 3,308	\$ 35,000	9%
34	Total 635 Park/Recreation Expenses	7,261	7,261	143,500	5%
35	950 Capital Outlay				
	978 Pk/Rec Furn/Eq	55	55		
	Total 950 Capital Outlay	55	55		
	Total Expenses	\$ 10,065	\$ 10,065	\$ 216,810	5%

Net Operating Income	\$ 29,398	\$ 29,398	\$ (127,310)	-23%
470 KCC Reserves				
Total Other Income	\$ -	\$ -	\$ -	0%
700 Bond Expense				
975 Community Center Loan Repayment				
Net Income	\$ 29,398	\$ 29,398	\$ (127,310)	-23%



Kensington Police Protection & Community Services District
Budget vs. Actuals: Waste Management Unaudited
 For Period July 1, 2025 to July 30, 2025

Line	Account	Jul-25	FY26 YTD Actual	FY 26 Budget	% of Budget
1	Income				
2	440 Interest and Admin Charges				
3	448 Franchise Fees			120,000	0%
4	Total 440 Interest and Admin Charges			\$ 120,000	0%
5	460 Waste Removal Revenue				
6	455 Waste Management Interest				
8	Total 460 Waste Removal Revenue	\$ -	\$ -	\$ 2,000	0%
9	481 Waste Management Grant				
10	Total Income			\$ 197,000	0%
11	Gross Profit			\$ 197,000	0%
12	Expenses				
13	750 Waste Management Expenses				
14	751 Waste Removal Franchise Fee Exp			51,000	0%
15	752 Waste Management Program Admin			25,844	0%
16	753 Other Waste Management Exp	700	700	5,000	14%
17	754 Consulting/Legal (Waste Mgmt)			10,000	0%
18	799 Waste Mgmt Grant Exp			25,000	0%
19	Total 750 Waste Management Expenses	\$ 700	\$ 700	\$ 202,000	0%
20	Total Expenses	\$ 700	\$ 700	\$ 202,000	0%
21	Net Operating Income	\$ (700)	\$ (700)	\$ (5,000)	14%