

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
2022-23 BUDGET AMENDMENTS
GENERAL FUND

	2020-21 Audited Actuals	2021-22		2022-23 Adopted Budget	Recommended Amendments	2022-23 Amended Budget	2022-23 Budget Amendments Narrative
		Unaudited Actuals					
REVENUE							
<u>POLICE DEPARTMENT</u>							
400 · Police Activities Revenue							
401 · Levy Tax - County 1% property	2,053,113	2,097,146	2,201,900	0	2,201,900		
402 · Special Tax-Police	685,710	685,710	720,000	0	720,000		
404 · Measure G Supplemental Tax Rev	598,396	621,207	652,300	0	652,300		
410 · Police Fees/Service Charges	12,082	1,250	12,000	0	12,000		
414 · POST Reimbursement	65,000	125,000	125,000	0	125,000		
415 · COPS Grants-Police	119,093	150,210	175,000	0	175,000		
418 · Reimbursements/Refunds	4,307	6,000	6,000	0	6,000		
Total 400 · Police Activities Revenue	3,537,701	3,686,523	3,892,200	0	3,892,200		
<u>PARKS & RECREATION DEPARTMENT</u>							
420 · Park/Rec Activities Revenue							
405 · Measure W Park Grant	2,486	158,358	150,000	(150,000)	0	Removed Measure W Park Grant Revenue	
424 · Special Tax-L&L	41,529	43,029	44,400	0	44,400		
427 · Community Center Revenue	1,450	31,038	57,700	0	57,700		
438 · Tennis Court Revenue	647	1,095	1,500	0	1,500		
439 · Contributions for Community Ctr	15,400	15,000	15,000	0	15,000		
Total 420 · Park/Rec Activities Revenue	61,512	248,519	268,600	(150,000)	118,600		
<u>DISTRICT ADMINISTRATION</u>							
440 · District Administration Revenue							
701 · Bond Proceeds	0	0	0	0	0		
456 · Interest-District	3,199	3,500	5,000	0	5,000		
458 · Misc District Revenue	500	8,742	9,700	0	9,700		
Total 440 · District Administration Revenue	3,699	12,242	14,700	0	14,700		
<u>WASTE REMOVAL ADMINISTRATION</u>							
460 · Waste Removal Revenue							
461 - Bay View Franchise Fee 7%	108,250	102,832	110,000	0	110,000		
Total 460 · Waste Removal Revenue	108,250	102,832	110,000	0	110,000		
TOTAL REVENUE	3,711,163	4,050,116	4,285,500	(150,000)	4,135,500		

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EXPENSE	2020-21 Audited Actuals	2021-22 Unaudited Actuals	2022-23 Adopted Budget	Recommended Amendments	2022-23 Amended Budget	2022-23 Budget Amendments Narrative
POLICE DEPARTMENT						
500 · Police Salaries and Benefits Expense						
502 · Salary - Officers	1,123,016	863,258	1,103,000	84,300	1,187,300	9.0 Sworn FTE; Vacancies @ Top Step; Adds longevity & incentives
506 · Overtime	91,631	166,773	200,000	(100,000)	100,000	Backfill overtime for vacancies will be offset by salary/benefits savings
508 · Salary - Non-Sworn	39,576	31,008	68,100	0	68,100	
509 · Hiring Bonus	0	15,273	20,000	0	20,000	
521-A · Medical/Vision/Dental-Active	147,038	114,393	113,500	59,200	172,700	Adds estimated cost for vacant positions.
521-R · Medical/Vision/Dental-Retired	180,107	178,215	167,600	(7,200)	160,400	Updated per most recent OPEB actuarial report.
521-T · Medical/Vision/Dental-Trust	151,304	247,036	0	151,500	151,500	Updated per most recent OPEB actuarial report.
522 · Officer Life Insurance	5,482	6,682	8,400	1,700	10,100	Adds estimated cost for vacant positions.
523 · SocialSecurity/Medicare-Police	18,012	15,300	15,300	0	15,300	
524 · Social Security - District	104	10,666	11,600	0	11,600	
527 · PERS - District Portion	189,478	164,653	164,000	69,750	233,750	Adds estimated CalPERS costs for vacant positions & UAL payment per Actuarial Valuations
529 · Pension Obln Bond Payment	0	298,399	214,000	117,450	331,450	Adjusted POB Debt Service pursuant to debt service schedule
530 · Workers Comp	30,120	38,183	44,900	0	44,900	
545 - GASB 68 Deferred	0	0	(179,500)	179,500	0	These standards only impact the accounting and financial reporting of pension obligations.
546 - GASB 68 Current	0	0	846,100	(846,050)	50	These standards only impact the accounting and financial reporting of pension obligations.
547 - GASB 75 Deferred	0	0	(343,500)	343,500	0	These standards only impact the accounting and financial reporting of pension obligations.
548 - GASB 75 Current	0	0	73,700	(73,650)	50	These standards only impact the accounting and financial reporting of pension obligations.
Total 500 · Police Sal & Ben	1,990,173	2,149,839	2,527,200	(20,000)	2,507,200	
550 · Police Operating Expense						
552 · Office Supplies and Exp	10,394	7,083	13,300	0	13,300	
553 · Police Equipment and Supplies	1,660	0	28,500	0	28,500	
554 · Traffic Safety	6,773	4,167	32,000	0	32,000	
560 · Crossing Guard	2,941	15,204	17,800	0	17,800	
561 · Fleet Expenses (combines vehicle exp 561,562,563)	16,226	83,256	91,500	0	91,500	
564 · IT and Communications	149,811	150,077	193,300	0	193,300	
568 · Evidence (prior Prisoner/Case Exp./Booking)	4,290	1,094.90	6,000	0	6,000	
570 · Training and Travel Exp	23,376	8,333	25,000	0	25,000	
571 · Records	641	11,579	6,000	0	6,000	
572 · Hiring	8,381	13,333	20,000	0	20,000	
574 · Reserve Officers	517	3,333	3,500	0	3,500	
576 · Dues and Subscriptions	2,294	1,333	5,000	0	5,000	
588 · Telephone	33,261	25,200	30,300	0	30,300	
591 · General Liability Insurance	29,021	31,893	42,100	0	42,100	
592 · Printing & Publications	3,121	4,583	9,200	0	9,200	
593 · Volunteer Programs	0	2,083	2,500	0	2,500	
594 · Community Events	2,341	2,500	5,000	0	5,000	
595 · Legal/Consulting - Police	6,190	20,833	9,000	0	9,000	
599 · Police Taxes Administration	3,015	3,351	5,500	0	5,500	
Total 550 · Other Police Expenses	304,255	389,238	545,500	0	545,500	
TOTAL POLICE DEPARTMENT EXPENSE	2,294,428	2,539,077	3,072,700	(20,000)	3,052,700	

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	2020-21	2021-22		Recommended Amendments	2022-23	2022-23 Budget Amendments Narrative
	Audited Actuals	Unaudited Actuals	2022-23 Adopted Budget		Amended Budget	
PARKS & RECREATION DEPARTMENT						
600 · Park/Rec Sal & Ben						
601 · Park & Rec Administrator	0	0	41,500	0	41,500	
602 · Custodian/Cleaning Services	7,900	2,782	45,000	0	45,000	
623 · Social Security/Medicare - Dist	0	0	10,800	0	10,800	
Total 600 · Park/Rec Sal & Ben	7,900	2,782	97,300	0	97,300	
640 · Community Center Expenses						
641 · General Maintenance	889	2,727	3,000	0	3,000	
642 · Utilities-Community Center	7,965	17,891	19,500	0	19,500	
643 · Janitorial Supplies	574	750	1,200	0	1,200	
644 · Landscaping	5,518	12,627	13,000	0	13,000	
645 · General Liab./Workers Comp	6,432	9,003	3,500	0	3,500	
646 · Community Center Repairs	1,230	5,545	7,500	0	7,500	
647 · Legal/Consulting	0	0	25,000	0	25,000	
Total 640 · Community Center Expenses	31,646	48,544	72,700	0	72,700	
650 · Parks						
651 · General Maintenance	10,750	32,117	35,400	0	35,400	
652 · Repairs	3,455	11,859	12,000	0	12,000	
653 · Landscaping	22,928	54,982	55,000	0	55,000	
656 · Utilities	10,781	2,105	2,400	0	2,400	
657 · General Liab/Workers Comp	6,432	8,698	9,600	0	9,600	
658 · Levy Administration	2,244	8,559	9,500	0	9,500	
674 · Tennis Court Maintenance/Repair	21,500	1,500	500	0	500	
659 · Misc Park Expense	139	487	500	0	500	
Total 650 · Parks	78,227	120,308	124,900	0	124,900	
660 · Annex Expenses						
662 · Utilities - Annex	0	0	0	0	0	
665 · Annex General Maintenance	0	0	0	0	0	
666 · Annex Repairs	0	0	0	0	0	
667 · Annex Landscaping	2,975	0	0	0	0	
668 · Misc Annex Expenses	0	0	0	0	0	
669 · Misc Projects	2,000	0	0	0	0	
Total 660 · Annex Expenses	4,975	0	0	0	0	
TOTAL PARKS & REC DEPARTMENT EXPENSE	122,748	171,633	294,900	0	294,900	

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	Audited Actuals	Unaudited Actuals	Adopted Budget	Amendments	Amended Budget	
<u>WASTE MANAGEMENT DEPARTMENT</u>						
701 - Waste Management Expense						
701 - Bay View Franchise Fees Paid to CCC	46,393	44,012	47,300	0	47,300	
702 - Waste Management Program Administration	0	1,200	3,000	0	3,000	
703 - Other Waste Management Expense	0	480	500	0	500	
701 -TOTAL WASTE MANAGEMENT DEPARTMENT EXPENSE	46,393	45,692	50,800	0	50,800	
<u>DISTRICT ADMINISTRATION</u>						
800 - District Administration Expenses						
807 - Salaries	15,084	308,030	384,200	0	384,200	
808 - Payroll Taxes	247,454	22,681	57,700	0	57,700	
809 - Benefits	19,414	43,500	50,500	0	50,500	
810 - IT Contract	15,443	22,231	27,800	0	27,800	
815 - Admin Communications	6,562	3,426	4,300	0	4,300	
816 - Office Supplies	1,399	1,263	1,600	0	1,600	
817 - Postage	493	522	700	0	700	
818 - Mileage Reimbursement	193	247	400	0	400	
819 - Dues/Subscriptions	7,397	8,435	10,600	0	10,600	
820 - Copier Contract	4,379	5,243	6,600	0	6,600	
825 - Board Continuing Ed/Conferences	3,076	3,053	12,500	0	12,500	
826 - Board Meetings (937)	(937)	0	0	0	0	
830 - Legal (District/Personnel)	53,854	38,281	45,000	0	45,000	
831 - Training and Travel (District Admin Personnel)	0	0	6,500	0	6,500	
835 - Consulting	44,150	24,321	35,000	0	35,000	
840 - Accounting/Audit	92,200	89,735	75,000	0	75,000	
850 - Insurance	24,309	34,793	31,900	0	31,900	
851 - Workers Comp	9,402	4,600	4,500	0	4,500	
860 - Election	4,991	0	7,500	0	7,500	
861 - LAFCO	1,729	1,811	2,100	0	2,100	
865 - Police Bldg. Lease	36,603	39,931	48,000	0	48,000	
866 - Bldg Maint/Repair	0	0	3,500	0	3,500	
867 - Utilities	0	0	13,500	0	13,500	
868 - Janitorial	0	0	7,200	0	7,200	
870 - County Expenditures	22,696	24,393	25,000	0	25,000	
891 - COVID	7,198	1,356	0	0	0	
898 - Other Expenses	6,790	757	1,000	0	1,000	
800 - TOTAL DISTRICT ADMINISTRATION EXPENSE	623,879	678,608	862,600	0	862,600	
TOTAL ALL DEPARTMENT EXPENSE	3,087,448	3,435,011	4,281,000	(20,000)	4,261,000	
<u>DEBT EXPENSE</u>						
700 - Bond Issue & Debt Expense						
710 - Bond Administration	8,625	0	0	0	0	
720 - Bond Principal	150,662	0	0	0	0	
730 - Bond Interest	3,202	0	0	0	0	
731 - POB Interest	177,989	0	0	0	0	
975 - Community Center Renovation Loan	30,517	30,517	30,600	0	30,600	
988 - Cost of Debt Issuace	0	0	0	0	0	
Total 700 - TOTAL DEBT EXPENSE	370,995	30,517	30,600	0	30,600	
TOTAL REVENUE	3,711,163	4,050,116	4,285,500	(150,000)	4,135,500	
TOTAL EXPENSE	3,458,443	3,465,528	4,311,600	(20,000)	4,291,600	
Operating Surplus / (Deficit)	252,720	584,589	(26,100)	(130,000)	(156,100)	

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CAPITAL PROJECTS						
950 - Capital Outlay						
951 - Reserve 5%	0	0	214,200	(214,200)	0	Reflecting reserves as an obligation against available fund balance. See below.
952 - Contingency 5%	0	0	214,200	(214,200)	0	Reflecting reserves as an obligation against available fund balance. See below.
963 - Patrol Car Accessories	213	0	15,000	0	15,000	
965 - Personal Police Equipment-Asset	10,090	0	15,000	0	15,000	
966 - Police Traffic Equipment	0	0	25,000	0	25,000	
967 - Station Equipment	0	0	50,000	0	50,000	
968 - Office Furn/Eq	1,225	462	50,000	0	50,000	
969 - Computer Equipment	6,965	17,380	25,000	0	25,000	
970 - Upgrade Phone System	0	0	25,000	0	25,000	
971 - Park Land	0	0	0	0	0	
972 - Park Buildings Improvement	0	4,240	95,000	0	95,000	
974 - Other Park Improvements	0	26,806	50,000	0	50,000	
978 - Pk/Rec Furn/Eq	0	0	25,000	0	25,000	
982 - General Fund Reserve	0	27,258	2,100,000	(2,100,000)	0	Reflecting reserves as an obligation against available fund balance. See below.
983 - Buidling Temporary Relocation	0	27,256	100,000	0	100,000	
Total 950 - TOTAL CAPITAL PROJECTS EXPENSE	18,493	103,402	3,003,400	(2,528,400)	475,000	
General Fund Ending Fund Balance as of June 30, 2021 (Actual)					1,991,129	
FY 2021-22 Results						
FY 2021-22 Operating Surplus / (Deficit) (Unaudited Actual)					584,589	
FY 2021-22 Capital Expenditures					(103,402)	
General Fund Ending Fund Balance as of June 30, 2022 (Estimate)					2,472,316	
Adjustments						
FY 2022-23 Operating Surplus / (Deficit)					(156,100)	
FY 2022-23 Capital Expenditures					(475,000)	
General Fund Ending Fund Balance as of June 30, 2023 (Estimate)					1,841,216	
Obligations Against Fund Balance						
Reserve (951 - Reserve 5%)					(214,200)	
Contingency (952 - Contingency 5%)					(214,200)	
25% Reserve (982 - General Fund Reserve)					(1,072,900)	
Sub-Total Obligations Against Fund Balance					(1,501,300)	
Total Projected Available Unassigned Fund Balance June 30, 2023					339,916	