

Kensington Police and Community Services District

Fiscal Year 2021-22 Proposed Budget

GENERAL FUND REVENUE DETAIL

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actuals	FY 2020-21 Projected	FY 2020-21 Budget	FY 2021-22 Budget	Percent Change
REVENUE							
401 Levy Tax	1,763,520	1,869,928	1,957,714	2,118,075	2,008,935	2,100,040	4.5%
402 Special Police Tax	681,851	681,780	681,750	685,710	681,750	685,710	0.6%
403 Misc - Tax Police	-	73	-	-	-	-	0.0%
404 Measure G Supplemental Tax	548,106	565,740	588,398	598,396	594,872	621,207	4.4%
409 Asset Seizure	-	-	-	-	-	-	0.0%
410 Police Fees/Service Charges	-	3,570	2,107	585	1,500	1,500	0.0%
411 Kensington Hilltop Services Reimb.	8,372	839	-	-	-	-	0.0%
412 Special Assignment Revenue	-	4,525	-	-	-	-	0.0%
413 West County Crossing Guard Reimb.	7,010	-	-	-	-	-	0.0%
414 POST Reimbursement	-	4,009	9,100	8,256	3,000	-	0.0%
415 Grants - Police	151,363	155,948	168,584	119,093	100,000	125,000	25.0%
416 Investment Income - Interest Police	12,000	28,169	32,275	2,620	10,000	1,000	0.0%
418 Misc Police Income	-	9,876	5,194	5,512	5,000	5,000	0.0%
419 Supplemental Workers Comp Reimb.	-	1,738	-	-	-	-	0.0%
424 Special Tax-L&L	37,481	38,841	40,195	41,529	41,500	42,184	1.6%
427 Community Center Revenue	29,595	7,870	-	-	15,000	30,000	100.0%
437 Contributions for Sound System	-	-	160	459	-	-	0.0%
438 Tennis Court Revenue	-	75,320	5,000	15,400	-	2,000	0.0%
439 Contributions for Community Ctr	722	476,350	-	-	-	-	0.0%
448a Franchise Fees Gross	54,266	94,856	101,948	107,785	100,000	110,000	10.0%
448b less Franchise Fees Paid Out	-	(40,653)	(43,692)	(46,194)	(43,000)	(47,300)	0.0%
456 Interest-District	10,416	3,924	15,889	2,955	10,000	2,600	-74.0%
458 Misc District Revenue	19,275	1,559	1,024	500	-	335,952	0.0%
TOTAL REVENUE	\$ 3,323,977	\$ 3,984,264	3,565,645	3,660,682	3,528,557	4,014,893	13.8%

Kensington Police and Community Services District
Fiscal Year 2021-22 Proposed Budget

POLICE DEPARTMENT EXPENDITURES

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actuals	FY 2020-21 Projected	FY 2020-21 Budget	FY 2021-22 Budget	Percent Change
Salaries							
502 Salaries - Sworn	746,268	725,580	804,622	1,135,235	1,097,544	1,202,804	9.6%
504 Compensated Absences	1,745	22,576	6,984	13,887	12,000	-	0.0%
506 Overtime	141,928	121,041	186,608	79,537	60,000	120,000	100.0%
508 Salaries - Non-Sworn	67,680	25,576	28,061	39,761	40,826	-	0.0%
Total Salaries	957,621	894,773	1,026,275	1,268,419	1,210,370	1,322,804	9.3%
Benefits							
516 Uniform Allowance	5,000	4,900	10,778	11,293	9,000	9,000	0.0%
518 Safety Equipment	3,832	500	1,851	2,057	2,250	2,250	0.0%
521-A Health Insurance - Active	134,034	132,121	118,244	149,557	149,243	172,984	15.9%
521-R Health Insurance - Retirees	151,707	174,115	160,366	179,810	174,660	161,267	-7.7%
521-T OPEB Trust	262,462	247,036	151,470	151,304	151,304	(50,000)	-133.0%
522 Disability/Life Insurance	2,971	2,923	2,715	4,456	5,630	6,998	24.3%
523 Social Security/Medicare	15,431	12,745	16,967	16,706	19,748	21,553	9.1%
524 Social Security/District	7,603	1,586	-	3,464	-	-	0.0%
527 CalPERS - District Portion	292,399	330,711	381,155	179,883	194,834	186,795	-4.1%
528 CalPERS Employee Portion (UAL)	31,925	22,579	17,016	4,829	5,866	9,988	70.3%
529 Pension Oblg Bond Payment	-	-	-	263,789	264,016	298,399	13.0%
530 Workers Compensation	83,468	63,031	67,556	30,120	27,645	26,824	-3.0%
540 Advanced Industrial Disability	-	-	-	-	-	-	0.0%
541 Consultant - Interim Police Chief	0	77	240,997	-	-	-	0.0%
Total Benefits	990,832	992,323	1,169,115	997,268	1,004,196	846,058	-15.7%
Total Police Salaries and Benefits	1,948,453	1,887,096	2,195,390	2,265,688	2,214,567	2,168,862	-2.1%
Police Departmental Expenses							
552 Police Supplies	159	1,411	1,397	7,585	2,200	8,500	286.4%
553 Range/Ammunition Supplies	1,325	5,159	398	1,660	5,500	-	0.0%
554 Traffic Safety	-	-	-	6,243	5,000	5,000	0.0%
560 Crossing Guard	11,301	12,767	10,343	3,640	15,000	18,245	21.6%
561 Vehicle Fuel	-	-	-	16,235	11,000	13,200	20.0%
562 Vehicle Maintenance	29,717	36,316	39,906	15,894	16,000	14,380	-10.1%
563 Vehicle Lease	-	-	-	21,478	64,000	46,786	-26.9%
564 Communications	199,961	135,219	135,755	148,461	127,300	157,104	23.4%
566 Radio Maintenance	908	-	11,987	(4,057)	5,000	19,720	294.4%
567 Alarm	-	-	-	932	1,000	1,000	0.0%
568 Prisoner Booking	10,843	9,330	10,126	2,698	5,000	-	0.0%
569 Storage	-	-	-	-	1,700	-	0.0%
570 Training	4,322	5,944	12,716	15,303	10,000	10,000	0.0%
571 Special Departmental Expense	-	-	-	641	3,500	13,895	297.0%
572 Hiring	1,826	12,308	13,781	7,932	15,750	16,000	1.6%
574 Reserve Officers	9,189	-	1,000	517	4,000	4,000	0.0%
576 Dues, Meals, Travel	1,705	1,923	4,993	2,094	2,350	1,600	-31.9%
578 POST Reimburse	-	-	150	-	500	-	0.0%
580 Utilities	10,036	11,634	12,179	9,729	13,800	10,000	-27.5%
581 Building Maintenance and Repairs	-	18	313	1,173	3,000	2,000	-33.3%
582 Office Supplies	6,004	4,876	6,817	2,340	6,500	-	0.0%
587 IT Contract	-	-	-	19,492	13,000	20,764	59.7%
588 Telephone	7,226	5,265	6,968	30,863	27,500	30,240	10.0%
590 Janitorial	4,633	4,063	3,422	3,545	4,000	6,400	60.0%
591 General Liability Insurance	-	-	-	29,021	24,309	31,893	31.2%
592 Publications	2,820	2,915	3,030	3,121	3,500	5,500	57.1%
594 Community Policing	7,789	2,631	621	-	4,500	3,000	-33.3%
593 Volunteer Programs	-	-	-	2,275	2,500	2,500	0.0%
595 Legal/Consulting	81,236	76,642	80,543	4,485	25,000	25,000	0.0%
596 CAL- I.D.	5,262	5,525	5,983	6,268	6,100	-	0.0%
599 Measure G Administration	3,646	3,776	4,904	3,015	4,000	4,021	0.5%
Total Police Other Expenses	399,908	337,723	367,331	362,583	432,509	470,748	8.8%
TOTAL POLICE EXPENSES	2,348,361	2,224,819	2,562,722	2,628,271	2,647,076	2,639,610	-0.3%

Kensington Police and Community Services District
Fiscal Year 2021-22 Proposed Budget

PARKS & RECREATION EXPENDITURES

	FY 2017-18 Actual	FY2018-19 Actual	FY 2019-20 Actuals	FY 2020-21 Projected	FY 2020-21 Budget	FY 2021-22 Budget	Percent Change
<u>Parks/Recreation Salaries and Benefits</u>							
601 Salaries	8,591	8,524	4,750	0	3,380	-	0.0%
602 Custodian	20,550	18,635	4,335	7,400	6,000	-	0.0%
623 Social Security/Medicare	473	652	0	0	259	-	0.0%
Total Parks/Recreation Salaries and Benefits	29,614	27,811	9,085	7,400	9,639	-	0.0%
<u>Community Center</u>							
641 General Maintenance	-	-	-	830	1,000	6,060	506.0%
642 Utilities	5,599	5,786	5,680	5,532	6,131	8,461	38.0%
643 Janitorial Supplies	779	1,139	126	407	500	435	-13.0%
644 Landscaping	-	-	-	6,185	7,500	8,010	6.8%
645 General Liab./Workers Comp	-	-	-	6,432	6,788	7,973	17.5%
646 Facility Repairs	1,826	600	6,552	1,030	1,500	1,500	0.0%
647 Rental	-	-	-	-	500	500	0.0%
648 Equipment Maintenance	2,581	1,872	319	8	-	1,000	0.0%
649 Interest Expense	-	-	9,500	-	-	-	0.0%
640 Misc	-	-	78	-	250	36,720	14588.0%
Total Community Center Expenses	10,785	9,397	22,254	20,424	24,169	70,659	192.4%
<u>Park</u>							
651 General Maintenance	-	-	-	10,750.00	48,500	31,600	-34.8%
652 Repairs	-	-	153	3,047	5,000	13,736	174.7%
653 Landscaping	-	-	-	21,990.00	12,500	18,690	49.5%
654 Janitorial Supplies	-	-	-	-	250	500	100.0%
655 Rental	-	-	-	-	500	-	0.0%
656 Utilities	-	-	2,700	12,095	13,000	13,092	0.7%
657 General Liab./Workers Comp	-	-	-	6,432.00	6,710	7,973	18.8%
658 Levy Administration	-	-	-	2,244.00	6,000	5,600	-6.7%
659 Misc	-	-	-	139.00	250	94,002	37500.8%
Total Park Expenses	-	-	2,852	56,697	92,710	185,193	99.8%
<u>Other Parks/Recreation Expenses</u>							
665 Annex General Maintenance	-	-	-	-	1,000	-	0.0%
666 Annex Repairs	-	-	-	-	1,000	-	0.0%
667 Annex Landscaping	-	-	-	2,975	5,000	-	0.0%
668 Annex Miscellaneous Expenses	-	-	300	-	-	-	0.0%
669 Miscellaneous Projects	-	-	-	-	2,000	-	0.0%
670 Gardening Supplies	-	-	-	-	-	-	0.0%
672 Kensington Park O&M	57,508	90,632	72,004	2,050	-	-	0.0%
674 Tennis Court Maintenance	-	-	-	21,500	22,500	-	0.0%
678 Miscellaneous Expenses	553	-	650	630	-	5,000	0.0%
Total Other Parks/Recreation Expenses	58,061	90,632	72,954	27,155	31,500	5,000	-84.1%
TOTAL PARKS/RECREATION EXPENSES	98,460	127,841	107,145	111,676	164,018	260,852	59.0%

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DISTRICT ADMINISTRATION EXPENDITURES

	FY 2017-18 Actual	FY2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Projected	FY 2020-21 Budget	FY 2021-22 Budget	Percent Change
<u>Salaries/Benefits</u>							
807 Salaries	156,145	191,692	211,479	241,409	282,500	384,500	36.1%
808 Payroll Taxes	7,920	14,664	16,083	18,619	22,000	29,414	33.7%
809 Benefits	-	-	-	-	-	28,044	0.0%
Total Admin Salaries and Benefits	164,065	206,356	227,562	260,028	304,500	441,958	45.1%
<u>Other Expenses</u>							
810 IT Contract	31,164	23,292	28,863	14,476	11,244	16,350	45.4%
815 Admin Communications	-	4,430	5,996	6,000	5,000	5,314	6.3%
816 Office Supplies	-	-	-	1,227	2,000	1,375	-31.3%
817 Postage	-	-	-	550	500	1,020	104.0%
818 Mileage	-	-	-	111	200	800	300.0%
819 Dues/Subscriptions	-	-	-	7,397	7,800	7,253	-7.0%
820 Copier Contract	5,043	5,692	5,523	4,138	6,893	4,769	-30.8%
825 Board Continuing Ed/Conf.	-	-	-	3,364	5,000	6,351	27.0%
826 Board Meetings	-	-	-	48	2,000	-	-100.0%
830 Legal	76,461	191,724	161,083	50,596	85,000	60,824	-28.4%
835 Consulting	92,104	86,919	40,832	46,350	30,000	21,000	-30.0%
840 Accounting	40,751	54,624	109,997	88,090	35,000	26,650	-23.9%
850 General Liability Insurance	36,588	42,438	45,057	24,309	24,308	31,893	31.2%
851 Workers Compensation	-	-	-	9,402	7,088	7,717	8.9%
860 Elections	-	6,387	-	4,991	6,400	-	-100.0%
861 LAFCO	-	-	-	1,729	2,200	2,000	-9.1%
865 Police Building Lease	35,468	36,036	36,603	36,603	40,000	36,603	-8.5%
870 County Expense	21,855	22,455	22,355	22,736	24,300	24,800	2.1%
890 Waste/Recycle	4,462	2,231	2,400	3,169	5,000	-	-100.0%
891 COVID	-	-	132	5,918	-	7,760	0.0%
898 Miscellaneous Expenses	20,662	22,131	29,739	6,928	10,000	5,000	-50.0%
899 Depreciation Expense	-	77,249	-	-	-	-	0.0%
Total Other Administration Expenses	364,558	575,607	488,579	338,131	309,933	267,478	-13.7%
TOTAL ADMINISTRATION EXPENSES	528,623	781,963	716,141	598,159	614,433	709,436	15.5%

Kensington Police and Community Services District

Fiscal Year 2021-22 Proposed Budget

CAPITAL OUTLAY EXPENDITURES

	FY 2017-18 Actual	FY2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Projected	FY 2020-21 Budget	FY 2021-22 Budget	Percent Change
Capital Outlay							
962 Patrol Cars	-					0	0.0%
963 Patrol Car Accessories	-			213		-	0.0%
965 Personal Police Equipment	2,653		41,526	10,092	1,000		0.0%
966 Traffic Equipment	10,198		3,126	-			0.0%
967 Station Equipment	-			-			0.0%
968 Office Furniture/Equipment	-		766	1,225	5,000	-	-100.0%
969 Computer Equipment	-	1124	16,860	6,965	7,000	7,000	0.0%
972 Park Buildings Improvements	110,399	43272	-	-			0.0%
974 Other Park Improvements	-		23,481	-	1,500	222,440	14729.3%
975 Community Center Loan Repay	-		-	30,517	30,617	30,617	0.0%
978 Parks/Rec Furniture/Equipment	-			-			0.0%
985 Comm. Ctr Renovation (Cap Fund)			-	171,302	-	-	0.0%
TOTAL CAPITAL OUTLAY	123,250	44,396	85,759	220,314	45,117	260,057	476.4%
TOTAL OPERATING/CAPITAL EXPENSES	3,098,694	3,179,019	3,471,767	3,558,420	3,470,644	3,869,955	0.0%
OPERATING SURPLUS/(SHORTFALL)	225,283	805,245	93,879	102,261	57,913	144,938	150.3%

Kensington Police and Community Services District

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GENERAL FUND REVENUE DETAIL

Audited Fund Balance at 6/30/2020	\$	2,170,875
Projected Net Surplus at 6/30/2021	\$	102,261
Projected Net Fund Balance at 6/30/2021	\$	2,273,136
Projected Net Surplus at 6/30/2022	\$	144,938
Projected Fund Balance at 6/30/2022	\$	2,418,074

Kensington Police and Community Services District
Fiscal Year 2021-22 Proposed Budget

BUDGET SUMMARY

	FY 2017-18	FY2018-19	FY 2019-20	FY 2020-21	FY 2020-21	FY 2021-22	
	Actual	Actual	Actual	Projected	Budget	Budget	Percent Change
REVENUE							
Police Activities	3,177,797	3,326,196	3,445,122	2,754,559	2,661,751	2,636,440	-1.0%
Parks and Receptions Activities	67,998	122,031	45,355	184,473	177,036	263,188	48.7%
District Administration	78,182	5,484	16,913	660,059	632,770	716,614	13.3%
Waste Administration	-	54,203	58,256	61,592	57,000	62,700	10.0%
Capital Projects	-	476,350	-	-	-	335,952	0.0%
TOTAL REVENUE	\$ 3,323,977	\$ 3,984,264	\$ 3,565,645	\$ 3,660,682	\$ 3,528,557	\$ 4,014,893	13.8%
EXPENDITURES							
Police Activities	2,348,361	2,224,819	2,562,722	2,628,271	2,647,076	2,639,610	-0.3%
Parks and Receptions Activities	98,460	127,841	107,145	111,676	164,018	253,850	54.8%
District Administration	528,623	781,963	716,141	598,159	614,433	709,436	15.5%
Waste Administration	-	-	-	-	-	7,002	0.0%
Capital Outlay	123,250	44,396	85,759	220,314	45,117	260,057	476.4%
TOTAL EXPENDITURES	3,098,694	3,179,019	3,471,767	3,558,420	3,470,644	3,869,955	11.5%
TOTAL OPERATING/CAPITAL EXPENSES	225,283	805,245	93,879	102,261	57,913	144,938	150.3%

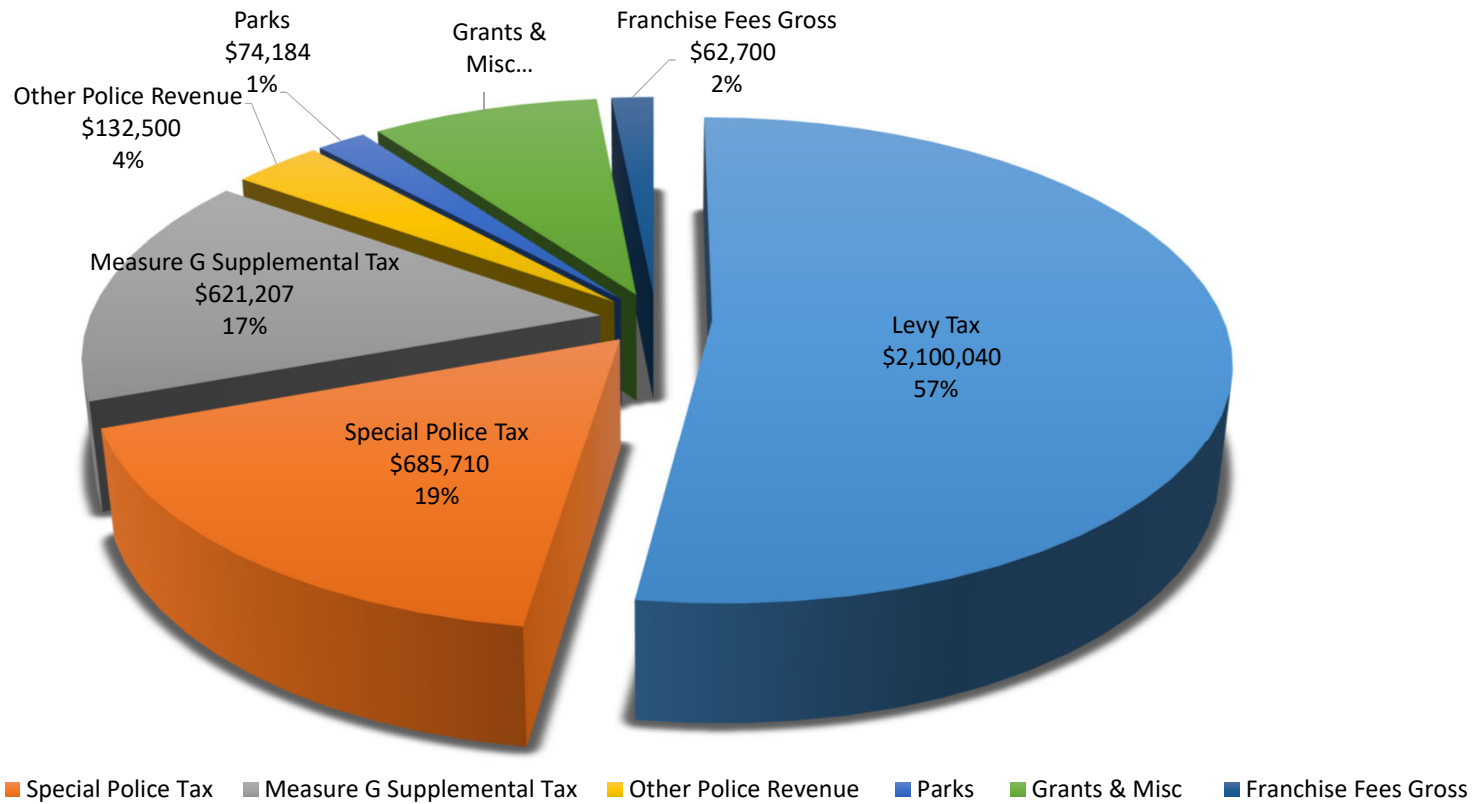
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REVENUE/EXPENDITURE DETAIL

	FY 2017-18	FY2018-19	FY 2019-20	FY 2020-21	FY 2020-21	FY 2021-22	Percent
	Actual	Actual	Actual	Projected	Budget	Budget	Change
REVENUE							
401 Levy Tax	1,763,520	1,869,928	1,957,714	2,118,075	2,008,935	2,100,040	4.5%
402 Special Police Tax	681,851	681,780	681,750	685,710	681,750	685,710	0.6%
403 Misc - Tax Police	-	73	-	-	-	-	0.0%
404 Measure G Supplemental Tax	548,106	565,740	588,398	598,396	594,872	621,207	4.4%
410 Police Fees/Service Charges	-	3,570	2,107	585	1,500	1,500	0.0%
411 Kensington Hilltop Services Reimb.	8,372	839	-	-	-	-	0.0%
412 Special Assignment Revenue	-	4,525	-	-	-	-	0.0%
413 West County Crossing Guard Reimb.	7,010	-	-	-	-	-	0.0%
414 POST Reimbursement	-	4,009	9,100	8,256	3,000	-	-100.0%
415 Grants - Police	151,363	155,948	168,584	119,093	100,000	125,000	25.0%
416 Investment Income - Interest Police	12,000	28,169	32,275	2,620	10,000	1,000	-90.0%
418 Misc Police Income	-	9,876	5,194	5,512	5,000	5,000	0.0%
419 Supplemental Workers Comp Reimb.	-	1,738	-	-	-	-	0.0%
424 Special Tax-L&L	37,481	38,841	40,195	41,529	41,500	42,184	1.6%
427 Community Center Revenue	29,595	7,870	-	-	15,000	30,000	100.0%
437 Contributions for Sound System	-	-	160	459	-	-	0.0%
438 Misc Park/Rec Rev	-	75,320	5,000	15,400	-	2,000	0.0%
439 Contributions for Community Ctr	722	476,350	-	-	-	-	0.0%
448a Franchise Fees Gross	54,266	94,856	101,948	107,785	100,000	110,000	10.0%
448b less Franchise Fees Paid Out	-	(40,653)	(43,692)	(46,194)	(43,000)	(47,300)	0.0%
456 Interest-District	10,416	3,924	15,889	2,955	10,000	2,600	-74.0%
458 Misc District Revenue	19,275	1,559	1,024	500	-	335,952	0.0%
TOTAL REVENUE	\$ 3,323,977	\$ 3,984,264	3,565,645	3,660,682	3,528,557	4,014,893	13.8%
EXPENDITURES							
# Police Salary and Benefits							
Total Police Salaries and Benefits	1,948,453	1,887,096	2,195,390	2,265,688	2,214,567	2,168,862	-2.1%
Total Police Other Expenses	399,908	337,723	367,331	362,583	432,509	470,748	8.8%
							0.0%
TOTAL POLICE EXPENSES	2,348,361	2,224,819	2,562,722	2,628,271	2,647,076	2,639,610	-0.3%
# Parks/Recreation Salaries and Benefits							
Total Parks/Recreation Salaries and Benefits	29,614	27,811	9,085	7,400	15,639	0	-100.0%
Total Community Center Expenses	10,785	9,397	22,254	20,424	24,169	70,659	192.4%
Total Park Expenses	-	-	2,852	56,697	92,710	185,193	99.8%
Total Other Parks/Recreation Expenses	58,061	90,632	72,954	27,155	31,500	5,000	-84.1%
							0.0%
TOTAL PARKS/RECREATION EXPENSES	98,460	127,841	107,145	111,676	164,018	260,852	59.0%
# District Administration							
Total District Admin Salaries and Benefits	164,065	206,356	227,562	260,028	304,500	441,958	45.1%
Total Other Administration Expenses	364,558	575,607	488,579	338,131	309,933	267,478	-13.7%
							0.0%
TOTAL DISTRICT ADMINISTRATION EXPENSES	528,623	781,963	716,141	598,159	614,433	709,436	15.5%
							0.0%
TOTAL CAPITAL OUTLAY	123,250	44,396	85,759	220,314	45,117	260,057	476.4%
TOTAL OPERATING/CAPITAL EXPENSES	3,098,694	3,179,019	3,471,767	3,558,420	3,470,644	3,869,955	11.5%
OPERATING SURPLUS/(SHORTFALL)	225,283	805,245	93,879	102,261	57,913	144,938	150.3%

Kensington Police and Community Services District
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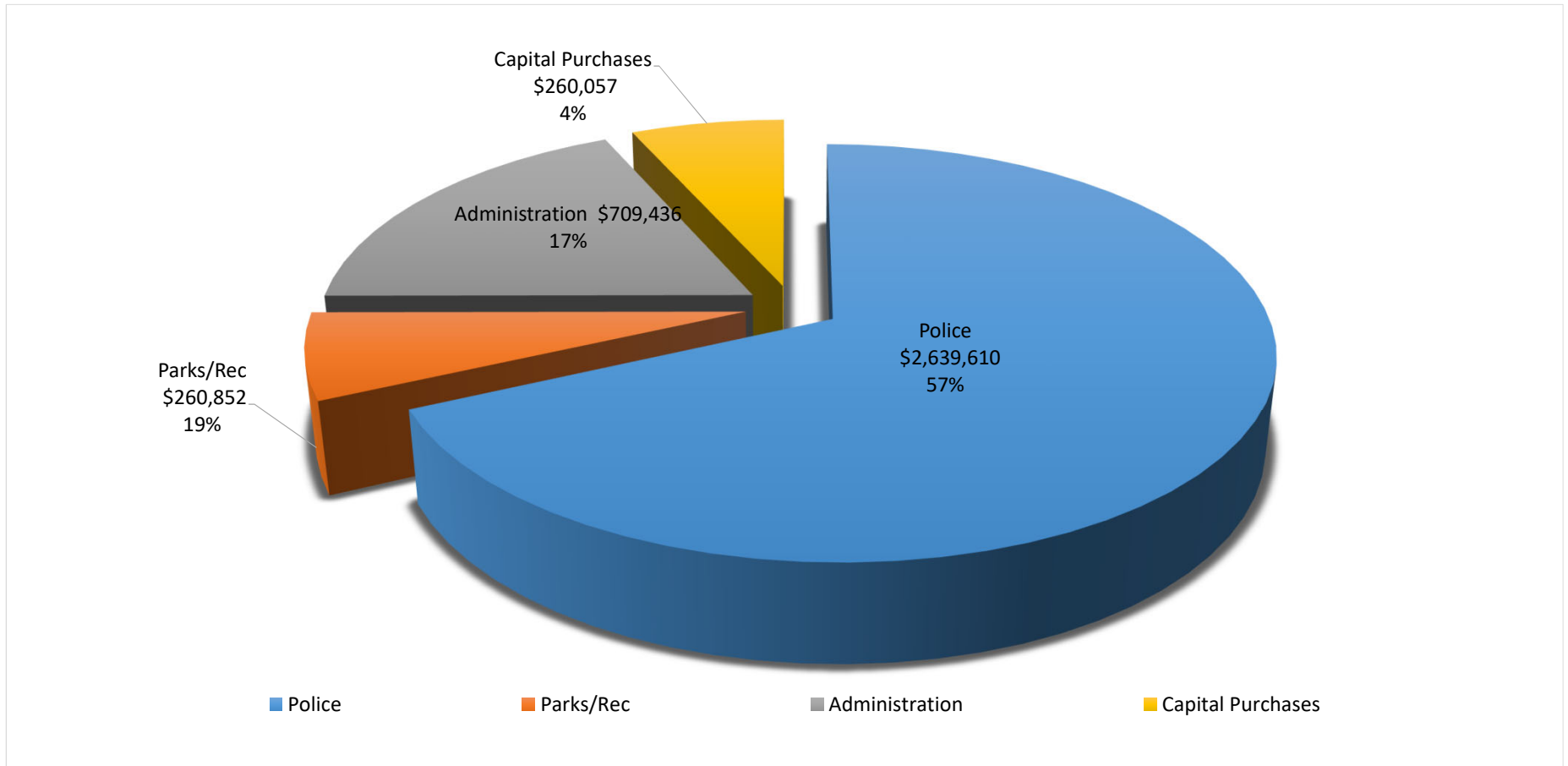
REVENUE BY SOURCE



Kensington Police and Community Services District

Fiscal Year 2021-22 Proposed Budget

EXPENDITURES BY DEPARTMENT



Kensington Police and Community Services District

Fiscal Year 2021-22 Proposed Budget

Calculation of Appropriations Limit

FY 2020-21 Appropriations Limit	4,758,237
GENERAL FUND REVENUE DETAIL	
Annual Adjustments (prior year multipliers)	
Contra Costa County Change in Population	1.0035
% Change in Per Capita Personal Income converted to a ratio	1.0573
****Source California Department of Finance****	
 FY 2021-22 Appropriations Limit	 5,048,492

Calculation of Appropriations Subject to Limit

	Proceeds of Taxes	Non-Proceeds of Taxes	Total
<u>REVENUE</u>			
401 Levy Tax	2,100,040		2,100,040
402 Special Police Tax	681,750		681,750
403 Misc - Tax Police	-		-
404 Measure G Supplemental Tax	604,390		604,390
409 Asset Seizure	-		-
410 Police Fees/Service Charges	-	1,500	1,500
411 Kensington Hilltop Services Reimb.	-		-
412 Special Assignment Revenue	-		-
413 West County Crossing Guard Reimb.	-		-
414 POST Reimbursement	-	-	-
415 Grants - Police	-	125,000	125,000
416 Investment Income - Interest Police	1,000		1,000
418 Misc Police Income	-	5,000	5,000
419 Supplemental Workers Comp Reimb.	-		-
424 Special Tax-L&L	42,185		42,185
427 Community Center Revenue	-	30,000	30,000
437 Contributions for Sound System	-		-
438 Misc Park/Rec Rev	-	2,000	2,000
439 Contributions for Community Ctr	-		-
448a Franchise Fees Gross	-	110,000	110,000
448b less Franchise Fees Paid Out	-	(47,300)	(47,300)
456 Interest-District	-	10,000	10,000
458 Misc District Revenue	-	335,952	335,952
TOTAL REVENUE	3,429,365	572,152	4,001,517

Summary

FY 2021-22 Appropriations Limit	5,048,492
Appropriations Subject to Limit	3,429,365