



*Kensington Police Protection  
& Community Service District*

**ADOPTED BUDGET**

Fiscal Year 2021-2022

*Celebrating*  
**75 YEARS**  
SINCE ITS FORMATION!





## *Fiscal Year 2021-2022* ADOPTED BUDGET

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CHIEF OF POLICE

LYNELLE LEWIS  
CLERK OF THE BOARD

### *Budget Preparation*

KATHERINE KORSAK,  
Finance Director

MARTI BROWN,  
General Manager

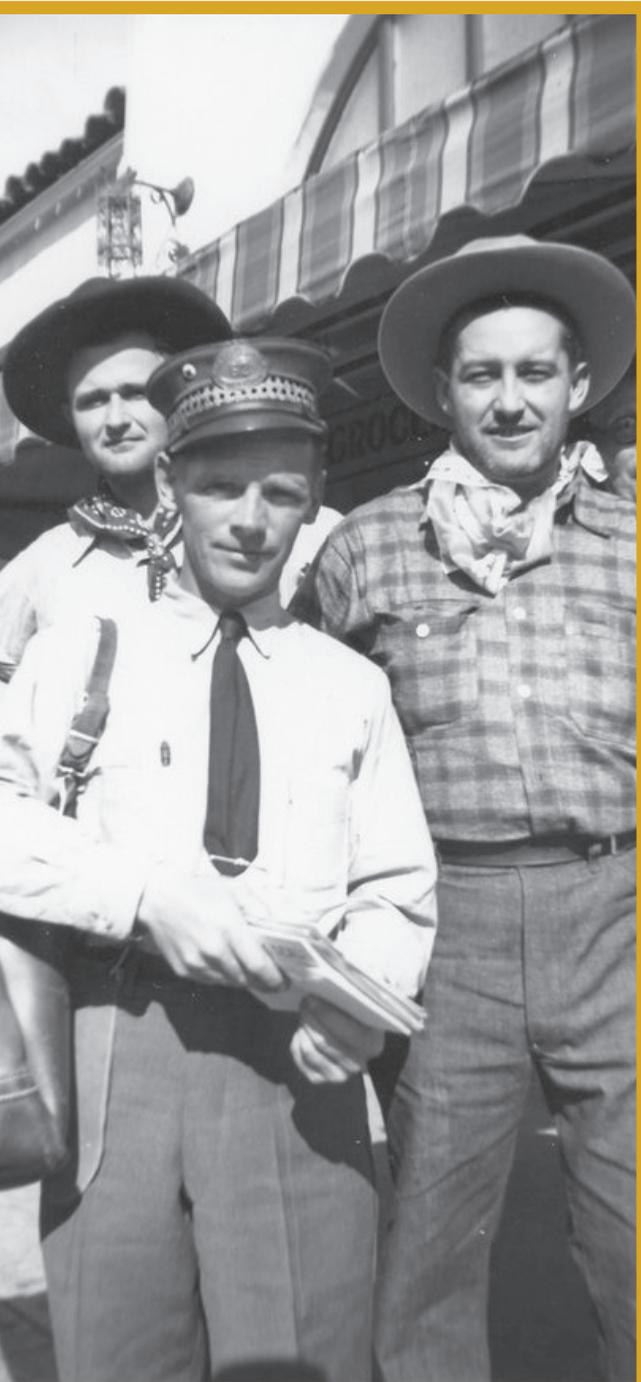


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# Understanding THE BUDGET





# Understanding THE BUDGET



The Adopted Budget represents the official District spending plan for the year. The following general outline is designed to assist the reader in understanding the information presented in the document. Additional information related to the District and its operations and services can be obtained on its website at [www.kppcsd.org](http://www.kppcsd.org).

## THE ROLE OF THE BOARD OF DIRECTORS

The District's governing body consists of a five-member elected Board of Directors that has legislative authority to govern the Kensington Police Protection & Community Service District ('District'), a Special District of the State of California. The Board is responsible for setting policy and District priorities in the three areas of its purview: police protection, parks and recreation and waste management services. The Board is also responsible for appointing a General Manager and legal counsel. The General Manager runs the day-to-day operations of the District and implements Board policies. District Counsel attends to legal matters involving the District and provides legal counsel to the Board and General Manager.

## THE ROLE OF THE GENERAL MANAGER

Under California State law, an appointed General Manager has executive authority on behalf of the elected Board to carry out the Board's priorities and policies, and to ensure that the organization is efficient and effective in the delivery of District services. Under this structure of government, the General Manager proposes the annual District budget to the Board of Directors and, after deliberation and taking public testimony, the Board may make changes to the budget and ultimately adopt a District budget for the fiscal year – running from July 1 to June 30.

## FINANCIAL STRUCTURE & OPERATIONS

Although there are no uniform statewide accounting standards imposed on California's 3,400 Special Districts, modern public agency budget practices are prescribed by the Government Finance Officers' Association that recommend practices and procedures relating to the form and content of the annual budget. In accordance with these practices, public government agencies use a modified accrual basis of accounting, and typically organize and operate that system on a fund basis. Funds are separate legal or fiscal entities by which resources are allocated and controlled. The District's Budget has the following four major types of Funds:

### **1. General Fund**

The General Fund is the principal discretionary fund in the District's Budget and is used to finance the majority of the District's operations including police protection services, administration, legal and finance. The General Fund monies are derived from a portion of the County's property taxes and two special voter approved taxes by Kensington residents.

## **2.Landscape & Lighting Maintenance (LLM)**

The source of LLM funds are a special voter approved assessment by Kensington residents to fund the maintenance of Kensington Park and its facilities.

## **3.Waste Management**

This is a newly created Fund in fiscal year 2021-22 to manage the monies that are paid to the District by Bay View Refuse as a result of the District's franchise agreement with its waste management service provider. Typically, these funds are used for waste management related activities and administration such as acquiring new trash receptacles and staff time.

## **4.Capital Improvement**

This is also a newly created Fund in fiscal year 2021-22 to manage the District's capital improvement project monies such as renovation of the Community Center.

## **BUDGET OVERVIEW, REVENUES & EXPENDITURES**

These provide the "big picture" of District-wide financing including a quick, at-a-glance fund balances, revenues and expenditures by fund and source (as described in 'Financial Structures & Operations').

## **DEPARTMENT BUDGETS**

Department budgets provide a more focused perspective on each department, including total budget, revenue and expenditure details, appropriations, services and supplies, capital outlay and debt.

## **BONDED DEBT & LONG-TERM OBLIGATIONS**

District budgets also include an explanation of long-term debt such as bonds and/or multi-year loans.

## **CAPITAL PROJECTS**

This section describes the District's long-range planning goals and capital improvement projects, as well as associated budgets and anticipated expenditures.

## **APPENDIX: DETAIL REVENUE AND EXPENDITURES**

These spread sheets further detail the District's revenues and expenses categorized by department, as well as the Board's resolutions authorizing the budget and appropriations.

# Budget QUICK FACTS





# 2021 Budget QUICK FACTS



## FUND BALANCES

• AUDITED STARTING FUND BALANCE (as of JULY 30,2020)	\$ 2,170,875
• PROJECTED ENDING FUND BALANCE (as of JUNE 30,2021)	\$ 2,273,136
• PROJECTED ENDING FUND BALANCE (as of JUNE 30, 2022)	\$ 2,520,687
• GENERAL FUND RESERVE (CURRENT)	\$ 2,342,381
• PROJECTED GENERAL FUND RESERVE (as of JUNE 30, 2022)	\$ 2,039,771

## TOTAL REVENUE & EXPENSES

• PROJECTED REVENUE	\$ 4,014,893
• MEASURE G REVENUE	\$ 621,207
• SPECIAL POLICE TAX REVENUE	\$ 685,710
• GRANT REVENUE	\$ 460,952
• PROJECTED EXPENSES	\$ 3,767,342

## DEPARTMENT BUDGETS

• ADMINISTRATION & FINANCE DEPARTMENT	\$ 710,488
• PARKS & RECREATION DEPARTMENT	\$ 257,852
• POLICE DEPARTMENT	\$ 2,513,945

## BUDGETS BY FUND

• GENERAL FUND	\$ 3,574,057
• LANDSCAPE & LIGHTING MAINTENANCE	\$ 42,184
• WASTE MANAGEMENT	\$ 62,700
• CAPITAL PROJECT	\$ 335,952



# Executive SUMMARIES





# General Manager's BUDGET MESSAGE



## DEAR PRESIDENT, VICE-PRESIDENT AND BOARD DIRECTORS:

In celebration of the Kensington Police Protection & Community Service District's ('District') 75th year since its formation in 1946, it is with pleasure that I present to the Board of Directors the Fiscal Year 2021-22 Budget.

This year's balanced budget with a \$2,341,382 General Fund reserve reflects the continued hard work and commitment of the Board and staff to create a strong fiscal foundation and a healthy, sustainable future for the District.

## PAST ACCOMPLISHMENTS – FY 2020-21

In fiscal year 2020-21, the District achieved several noteworthy accomplishments, including:

- Completed renovation of the Kensington Community Center.
- Refinanced unfunded pension liability by issuing a Pension Obligation Bond (POB) bringing annual savings to the General Fund. This year the savings is \$22,000, but in year 10 the savings is closer to \$100,000. Overall, the district will achieve a \$1.8 million savings over the life of the bond.
- Awarded Transparency Certificate of Excellence by the Special District Leadership Foundation.
- Hired a new permanent Chief of Police.
- Re-Hired the District's former Finance Director.
- Hired a part time accountant.
- After more than 40 years, started preparations to permanently move out of the Public Safety Building.
- Restructured the Police Department to better meet the needs of the District and community.
- Purchased three new PD fleet vehicles.
- Resurfaced the tennis courts.
- Contributed \$2000 toward the construction of a new Kiosk at Colusa Circle.
- After several years, hired a new Auditor.
- Hired Finance Consultant to create 7-Year Financial Forecasting Model.
- Hired Labor Negotiator for next round of KPOA negotiations.
- Hired Consultant for the Board's first Goal-Setting and Strategic Planning Workshop.
- Updated District's Master Fee Schedule for park and facility rentals.

*The Budget is not just a collection of numbers, but an expression of our values and aspirations.*

*~Jacob Lew,  
Former US Secretary Treasurer*

## CURRENT INITIATIVES UNDERWAY - CALENDAR YEAR 2021

The fiscal year 2021-22 approved budget will be a watershed year for addressing deferred maintenance and one-time expenses in the Parks & Recreation and Police Departments, as well as initiating significant structural changes to the organization in an effort to better serve the needs of Kensington residents. These are detailed in the Executive Summary – Budget Narrative.

In addition to these upcoming budgetary expenses, the District continues to make steady progress to increase District transparency and efficiencies, implement best practices, generate General Fund savings by reducing costs, refinancing long term debt, re-evaluating department structures and District services, and generally conducting business in a more cost effective manner. To that end, recent efforts include:

- Instituting greater financial internal controls and oversight;
- Implementing InTime – a new time saving payroll tool;
- Developing detailed budget worksheets for each department that can be used and updated every fiscal year in an effort to improve and ensure greater precision in the annual budget process;
- Instituting “class tracking” in QuickBooks in an effort to simulate “Fund Accounting,” which is the standard accounting system in public sector agencies;
- Creating and using a new long-range financial forecast modeling tool;
- Reviewing and re-evaluating processes and procedures in an effort to institute greater cost-savings and efficiencies; and
- Seeking additional labor-related cost savings.

## LOOKING TO THE FUTURE - FY 2021-22 AND BEYOND

While the District must continue to prioritize improving efficiencies, seeking cost savings, addressing deferred maintenance, and implementing best public sector practices, it must also turn its attention to permanently moving out of the Public Safety Building after occupying a portion of the building for more than 40 years. Moreover, the District continues to be challenged by its budgetary constraints; keeping pace with market rate salaries and compensation; and maintaining adequate staffing levels.

As a result of these upcoming challenges and deadlines, the District’s priorities for this fiscal year will include:

- Planning for and moving into a new long-term home for the KPPCSD;
- Consider a short-term amendment to Bay View Refuse contract to incorporate a food waste program;
- Execute new long-term agreements with Bay View Refuse (expires in 2023) and Kensington Community Council (expired in 2016);
- Consider the future purpose and renovation of the Annex Building;
- Develop and execute a Parks & Recreation project to be funded by Prop 68 Grant (due by December 2021);
- Forecast and prepare for future revenues and expenditures;

- Explore and consider long-term funding and compensation strategies for retaining qualified Police and Administrative staff;
- Consider cost sharing and volunteering opportunities with other public agencies (e.g., Crossing Guard);
- Initiate labor negotiations; consider future employee and retiree cost saving measures;
- Consider increasing the Landscape & Lighting Maintenance District assessment; and
- Consider exploring other district funding structures (e.g., consolidation, community facilities district).

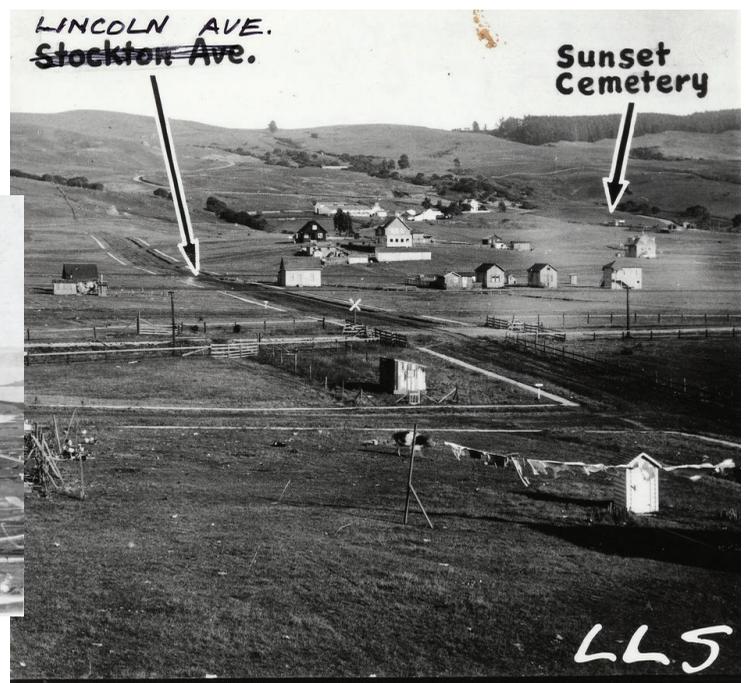
While tempered with hope and optimism, the road ahead is still challenging especially with the upcoming anticipated permanent move of the KPPCSD to another facility, including its financing and overall logistics. In addition, the District will continue to be confronted by rising market-rate salaries, retention of qualified employees, an increased lease rate, and potentially insufficient long-term funds to meet the growing demands on the budget.

Meanwhile as these challenges are tackled, District staff will continue to focus on providing high caliber customer service at a price point the District can afford; address deferred maintenance; seek additional cost-savings; and institute best practices and industry standards that are consistent with governmental and public sector agencies while also meeting the goals and objectives of the Board of Directors and the residents of Kensington.

With respect,

Marti Brown,

General Manager





# Executive SUMMARY-BUDGET NARRATIVE

## OPERATING BUDGETS

The Fiscal Year 2021-22 Operating Budget totals \$4,014,893, including \$3,574,057 in the General Fund, \$42,184 in the Landscape and Lighting District Fund, \$62,700 in the Waste Management Fund (to be established) and \$335,952 in Capital Projects Fund (to be established). Total projected revenues and expenditures for fiscal year 2021-22 include \$4,014,893 and \$3,869,955, respectively. The budget funds the following District departments: Police, Administration, Parks and Recreation and Waste Management.

## FUND BALANCES

As of July 1, 2020, the District's Audited Started Fund Balance was \$2,232,816. The June 30, 2021 projected Ending Fund Balance is \$2,335,077 and, based on projected revenues and expenditures for fiscal year 2021-22, the projected Ending Fund Balance for June 30, 2022 is \$2,480,015.

## BUDGET ASSUMPTIONS

In preparing the fiscal year 2021-22 budget, staff made the following budgetary assumptions:

- Increase Measure G ('police tax') based on the Consumer Price Index (CPI) – 3.8% or \$22,811;
- Pay the actuarially determined portion of retiree health benefits from the District's Obligation for Postemployment Benefits (OPEB) Trust - \$50,000;
- Discontinue payment of retiree lifelong dental and vision benefits - \$25,000/year;
- Exclude costs to relocate KPPCSD to a new location;
- Allocate staff costs across all funds – General Fund, Landscape and Lighting, Waste Management, and Capital Improvements;
- Establish a Waste Management Fund – separating Waste Management funds from the General Fund; and
- Establish a Capital Improvement Fund.

## MEASURE G

Budget preparation includes a 3.8% or \$22,811 CPI increase to the Measure G tax as permitted under State law. Should the Board decline to increase the assessment in any given fiscal year, those increases and potential revenues are permanently lost. The District cannot retroactively recoup those monies in the future if needed.

## OPEB TRUST

The District's current OPEB Trust totals approximately \$2.1 million with approximately \$200,000 of funds available each year to pay for retiree health benefits from the OPEB Trust without impacting the Trust's interest income. In an effort to balance the budget without using Reserves, it is recommended that the District pay \$50,000 from the Trust to the General Fund for fiscal year 2021-22 and use the trust to pay for retiree health benefits.

## RETIREE DENTAL AND VISION BENEFITS

The Public Employees' Medical & Hospital Care Act (PEMHCA) governs CalPERs healthcare benefits policies and requires that the District provide the same benefits to both current employees and retirees. However, it does not require providing retirees with lifetime dental and vision benefits as the District currently does today. Budget recommendations include discontinuing this practice, which will result in an annual cost savings to the General Fund of approximately \$25,000.

## KPPCSD RELOCATION EXPENSES

Since the District has not yet established firm relocation costs including securing a new location to move to, potential tenant improvements, moving costs, negotiated lease rate and/or other negotiable transition costs and scheduling with the Kensington Fire Protection District (KFPD), the budget does not account for these potential and yet to be determined expenses. Once costs are determined, staff will return to the Board of Directors for any necessary budget adjustments.

## COST ALLOCATION OF STAFF TIME

In fiscal year 2021-22, Administrative staff time will be allocated to four Funds based on time spent working in various departments – General, Landscape & Lighting Maintenance, Waste Management, and Capital Projects Funds. Since the District is not currently working on any Capital Projects nor are staff assigned to work on projects at this time, cost allocation of staff time for future capital improvement projects cannot be calculated at this time. Proposed percentages of staff time and cost allocations per Fund are as follows:

TABLE 1: COST ALLOCATION OF STAFF TIME

Title	General Fund	Landscape & Lighting Maintenance Fund	Waste Management	Capital Projects Fund
General Manager	60%	20%	20%	TBD
Finance Director	70%	20%	10%	TBD
Office Manager/Clerk of the Board	85%	10%	5%	TBD
Senior Accountant	80%	10%	10%	TBD
Independent contractors	0%	70%	30%	TBD
Total	\$319,654	\$93,395	\$66,409	TBD

**ESTABLISH WASTE MANAGEMENT FUND**

Staff recommends establishing a Waste Management Fund to more easily track and monitor franchise agreement monies that are received from Bay View Refuse.

**ESTABLISH CAPITAL PROJECTS FUND**

Staff recommends establishing a Capital Projects Fund to track and monitor all capital projects along with donations, loans, grants and all expenses related to future capital projects.

**GENERAL FUND – PROJECTED REVENUES**

For fiscal year 2021-22, there are no significant changes to revenues other than standard CPI increases to Measure G, property taxes and the Landscape and Lighting Maintenance assessment. Other opportunities for growth include parks and recreation revenue as a result of the Community Center and other gathering sites re-opening as the State relaxes its COVID-19 social distancing standards, as well as the potential increase in grant revenues (Table 2).

**TABLE 2: FY 2021-22 PROJECTED REVENUES**

Revenue Source	Projected Total Revenue
Property Tax	\$2,100,040
Measure G	\$621,207
Special Police Tax	\$681,750
LLMD	\$42,184
Parks/Rec	\$32,000
Franchise Agreement	\$62,700
Grants	\$460,952
Interest Income	\$3,600
Contributions	\$0
Other Misc. income	\$6,500
<b>Total</b>	<b>\$4,014,893</b>

In addition to the standard revenues and CPI increases and as Table 3 illustrates, revenues for this fiscal year also include a projected uptick in rental income, grants and potential COVID-19 related reimbursements.

**TABLE 3: POTENTIAL NEW REVENUES**

Revenue Source	Projected Revenue
Park and Facility Rentals	\$30,000
Measure WW EBRPD Grant	\$158,000
Proposition 68 Grant	\$177,952
COPs Grant	\$125,000
American Rescue Plan Act of 2021	Potentially +\$500,000

## GENERAL FUND – PROJECTED EXPENDITURES

For Fiscal Year 2021-22 and as Table 3 illustrates, there is a slight increase in the Police Department budget of approximately \$22,000 primarily due to salary increases (as a result of labor negotiations) and other minor increases in other employee benefits. Projected expenditures for Parks and Recreation are approximately \$97,000 of mostly one-time deferred maintenance costs and repairs. Other ongoing expenses in this Department include a cost allocation of staff time for work completed in the Parks and Recreation Department. Projected budget and expenses for the Administrative Department increase by \$95,000 due to changes in the Department’s organizational structure. Lastly, projected expenses for Waste Management include new trash cans for the park and a cost allocations of staff time related to this Fund and Department.

**TABLE 4: FY 2021-22 PROJECTED EXPENDITURES BY DEPARTMENT**

Department	Projected Total Expenditure
Police	\$2,639,610
Parks and Recreation	\$253,850
Administration	\$709,436
Waste Management	\$7,002
<b>Total</b>	<b>\$3,609,898</b>

## NEW BUDGET EXPENSES & RECOMMENDED CHANGES

There are several new expenses proposed for fiscal year 2021-22, many of which are one-time expenditures. Most recommendations can be categorized as either addressing deferred maintenance and repairs or complying with new Department of Justice requirements. New budget expenses are categorized below as Police Department, Parks and Recreation, Kensington Community Council Donation and overall District staffing changes.

Proposed staffing changes include reducing the Police Department from 10 actual (or 9.5 budgeted) to nine sworn officers for fiscal year 2021-22. While the department reduction will increase overtime, it will decrease the overall burden of ongoing current and retiree benefits. That said, the reduction in officers will also place some pressure on the Department when covering for sick, vacation, worker’s compensation and/or administrative leaves. As a result, staff recommends piloting the adjusted staffing levels for fiscal year 2021-22 and revisiting the issue in the spring of 2022 should reconsideration be necessary. In addition, the current Police Captain position (a Kensington Police Officer Association member) will be replaced with a management-level Lieutenant position.

*Don't tell what you value,  
show me your budget, and I'll  
tell you what you value.*

*~Joe Biden,  
President of the United States*

Other staffing changes include establishing a full time Office Manager/Clerk of the Board that incorporates the function and job duties of the Clerk of the Board, Police Services Specialist, and Administrative Assistant, as well as coordinating and responding to the day-to-day needs of the Parks and Recreation Department. Lastly, the District will establish a new full-time Senior or Associate-level Accountant to support

the Finance Department and replace some of the finance department work that is currently outsourced or the responsibility of the District's Finance and Business Manager. Capital improvement projects and large-scale Park and Recreation projects will continue to be managed by the General Manager. Major expenditures in the Police and Parks and Recreation Departments are as follows:

## POLICE DEPARTMENT

- Lease one new Police Vehicle - \$12,192/year (5 years)
- Department of Justice Required National Incident-Based Reporting System (NIBRS) – \$25,000 (one-time); (Detailed crime reporting software and database.)
- East Bay Regional Communication System (EBCRS) - \$9,720/year (Required yearly fee to maintain radio communication infrastructure.)
- EBCRS Software - \$9,000 (two-year expense) (Encryption software for radios.)
- Net Presenter - \$1,000/year (A digital communication platform and application that transmits information interdepartmentally using computer screens, smart phones and television monitors.)
- Lexipol Training Bulletins - \$2,200/year (Police Training bulletins to help personnel learn to apply policies and improve their ability to make well-reasoned decisions.)

## PARKS & RECREATION DEPARTMENT

- Renovation Assessment/Inspection of Annex Building - \$5,000
- Security Cameras for Community Center - \$7,000
- Rekey Community Center (electronic system) - \$15,000
- White Folding Chairs for Rentals - \$5,000
- Cover for AC Unit (outside Community Center) - \$600
- Rebuild Retaining Wall on Arlington Avenue - \$3,300
- Replace Tennis Court Backboard - \$4,900
- Repair Sprinkler Valve (Upper Lawn) - \$600
- Repair Upper Lawn - \$2,050
- New Trash Cans (type TBD) - \$7,000 (From Waste Management Fund)
- Remove trees and hazardous brush in Park - \$35,000
- Survey Park Perimeter - \$20,000
- Repair storm drain and trench plate on Highland Boulevard - \$17,000
- Rebuild Stairs from E Building up Highland Boulevard - \$15,000

**KENSINGTON COMMUNITY COUNCIL (KCC) DONATION - \$15,000**

- Replace/Install new bench (adjacent to Community Center) - \$1,620
- Repair sprinklers (lawn adjacent to Community Center) – \$4,500
- Other potential improvements in front of the Community Center include (cost TBD):
  - Replace grass;
  - Replace/repair two raised beds with brick and drought and deer tolerant plants; and
  - Replace other outdoor benches (as necessary).

**OVERALL DISTRICT STAFFING CHANGES**

- Fund 9 Sworn Officers  
(instead of 10) – \$65K-\$90K/year savings to General Fund.
- Fund new Lieutenant Position (full-time)  
(in lieu of Captain position) – \$35K/year savings to General Fund.
- New Officer Manager/Clerk of the Board (full time)  
(to replace the functions and duties of the Police Services Specialist, Clerk of the Board and Administrative Assistant, as well as provide Parks & Recreation coordination)
- Senior Accountant (full time)  
(to replace current part-time Senior Accountant, most of MAZE and Associates consulting, and some of the Finance Director’s duties)

**CURRENT STAFFING – FY 2020-21**

Title	Hours per Week	Total Cost Per Year
General Manager	30	\$169,549
Budget Manager	20	\$66,743
Senior Accountant	20	\$48,464
Clerk of the Board	20	\$43,060
Administrative Assistant	20	\$27,989
Police Captain	40	\$211,661
Police Services Specialist	20	\$41,176
<b>Total</b>		<b>\$608,642</b>

**PROPOSED STAFFING – FY 2021-22**

Title	Hours per Week	Total Cost per Year
General Manager	30	\$162,749
Finance Director (job title change from Finance and Business Manager)	20	\$66,743
Office Manager/ Clerk of the Board	40	\$106,233
Senior Accountant	40	\$106,233
Police Lieutenant	40	\$157,336
<b>TOTAL</b>		<b>\$599,294</b>

**CAPITAL PROJECT FUND**

In fiscal year 2021-22, staff recommends establishing a Capital Project Fund and allocating the Measure WW East Bay Regional Park reimbursement grant (\$158,000), the Proposition 68 Park Grant (\$177,952), and the Kensington Community Council donation (\$15,000) to this fund for future infrastructure improvements to Kensington Park and the District’s other facilities (e.g., Annex Building). Exact improvements to be identified by the Board of Directors at a future date.

**BOND DEBT & LONG-TERM OBLIGATIONS**

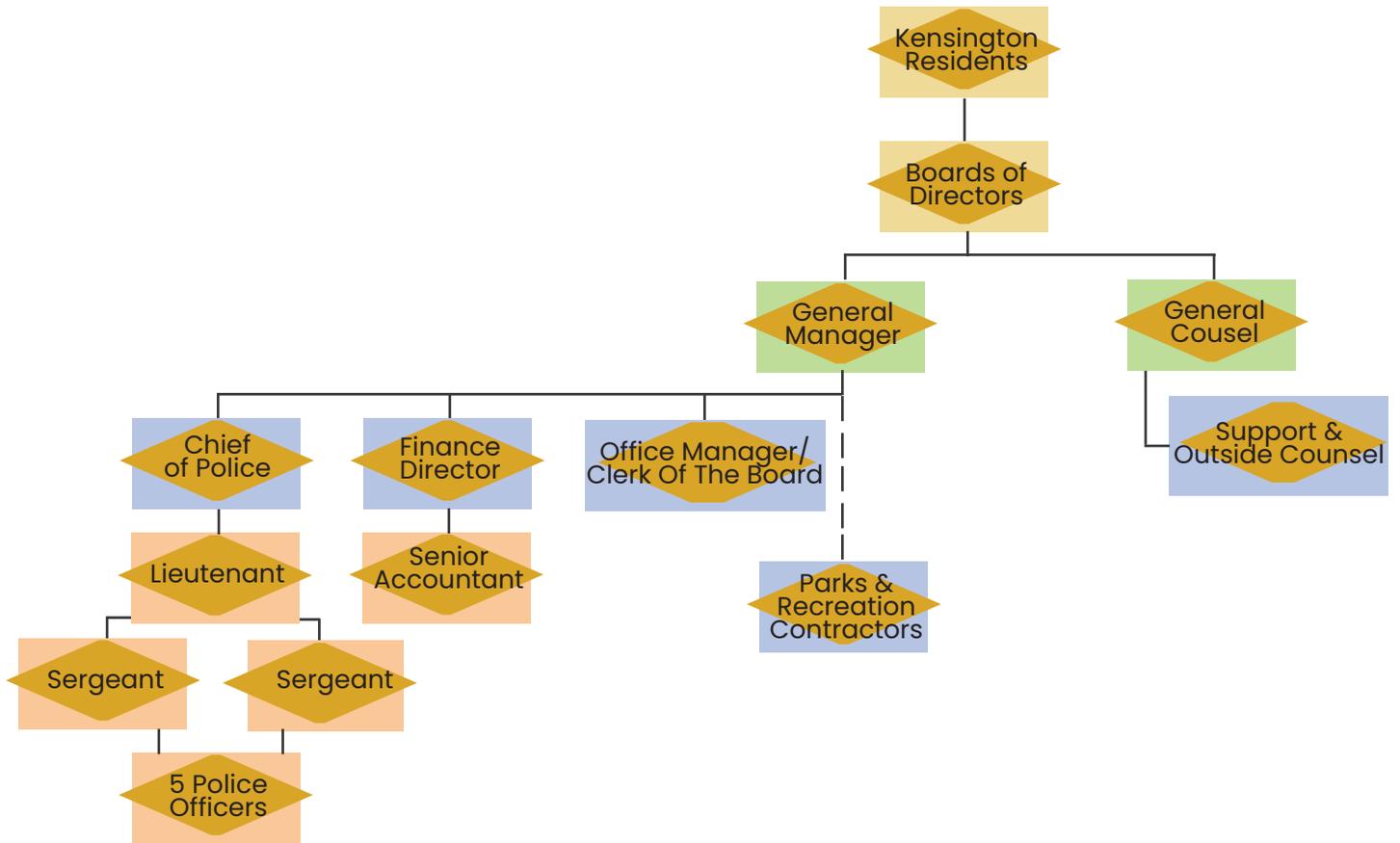
Most recently, the District issued a Pension Obligation Bond in fiscal year 2020-21 in the amount of \$4,544,000 reducing the District’s pension liability and annual debt by \$47,000 (based on the average net present value savings over the life of the obligation), as well as reducing the District’s pension liability over the entire life of the bond by \$1.8 million. The annual savings are based on the net present value; therefore, the model reflects a small bell curve that levels the debt payments so that the district can easily predict its’ future obligations.

This past year, the District also entered into a five-year lease agreement for three new police vehicles. The monthly lease cost and interest rate is \$3,310 at 1.75%, respectively. The total annual cost for all three cars is \$39,715.

The District also has a 10-year, \$250,000 loan on the Community Center from Municipal Finance Corporation (West America Bank Corp). Payments are made annually in the amount of \$30,516.62 at a 3.8% interest rate. The loan will be paid in full in 2029. The loan was issued to pay for the community center retrofit and remodel.

This past fiscal year, the District also paid in full its Kensington Park Reassessment Bond (1995) totaling \$2,512,881. It was used to purchase the land for Kensington Park.

# ORGANIZATION CHART





# Budget OVERVIEW



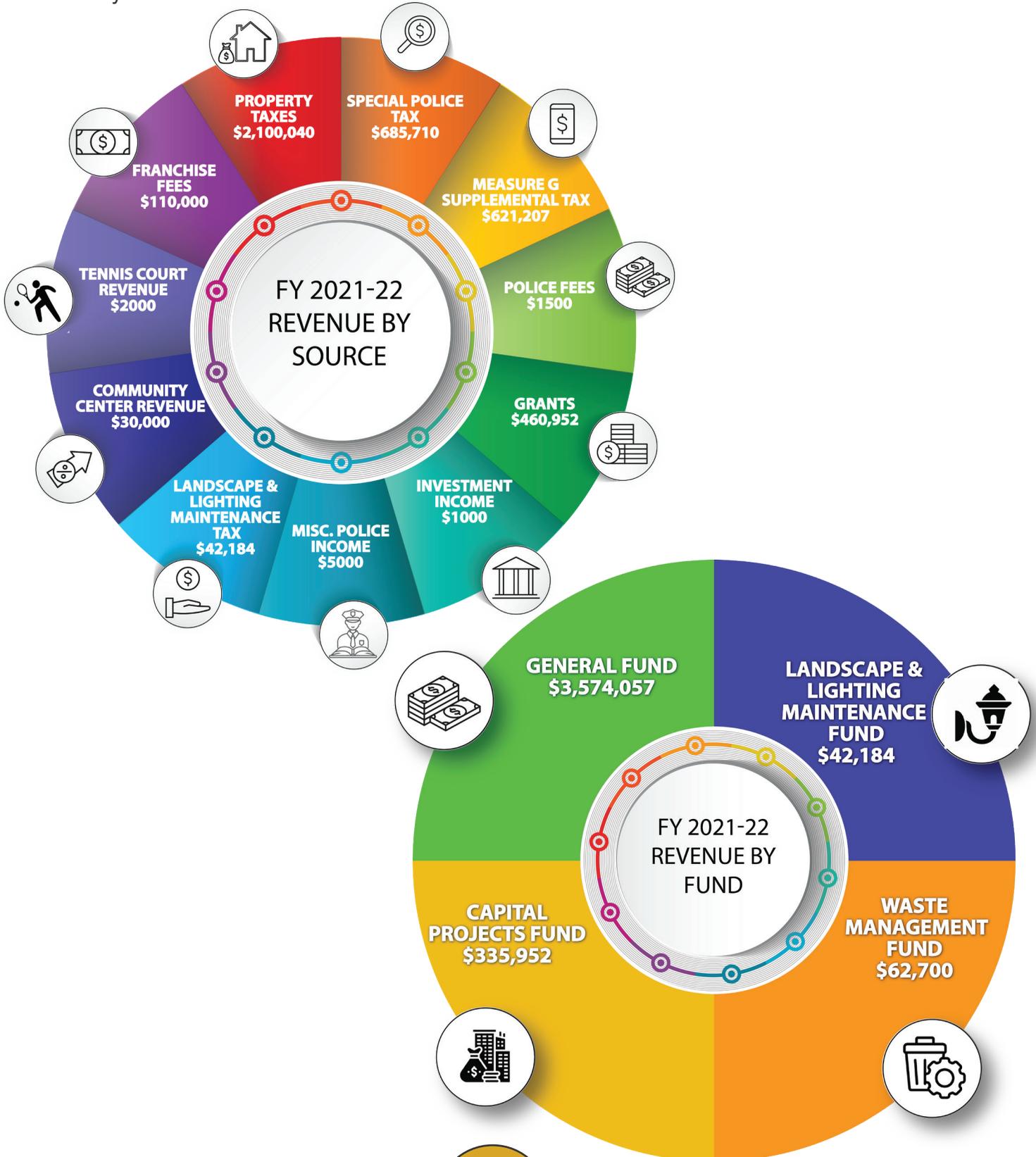


# Budget OVERVIEW



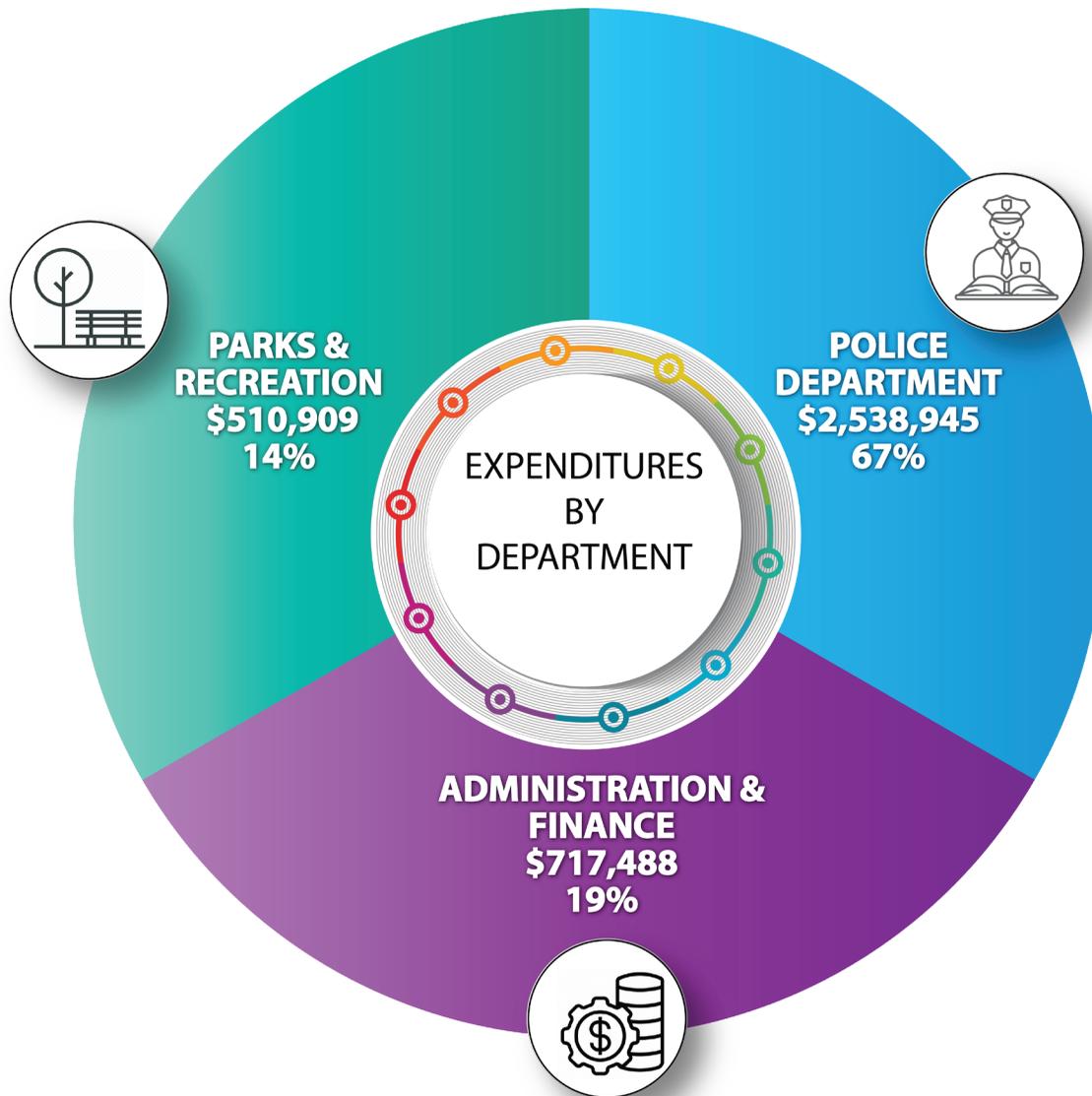
## TOTAL PROJECTED DISTRICT REVENUES

Total projected District revenues for FY 2021-22 are \$4,014,893. This is an increase over the prior fiscal year by 13.8%. The increase is due to projected increases in the Consumer Price Index for Property and Measure G Supplemental taxes, franchise fees, the COPs grant and anticipated community center revenue.



## TOTAL PROJECTED DISTRICT EXPENDITURES

Of the \$3,767,342 million in expenditures for fiscal year 2021-22, approximately 67% will be spent in the Police Department, a little less than 14% will be spent in the Parks & Recreation Department, and slightly more than 19% will be spent in the Administration and Finance Department.



*A budget is telling your money where to go; instead of wondering where it went.*

*~ Dave Ramsey, Financial Advisor*

# Department Budget SUMMARIES





*Administration & Finance*  
DEPARTMENT







## MISSION

To build community trust and confidence by ethically managing the tax dollars of Kensington residents; and provide exceptional customer service through excellent communication, accountability, and transparency.

## SERVICES

The Administrative & Finance Department is responsible for the day-to-day operations of the District as a whole including administrative and financial oversight of the Police and Parks & Recreation Departments, as well as capital improvement projects and managing long-term debt. It also includes clerking support to the Board and GM for preparing Board agendas and minutes, as well as responding to Public Records Act (PRA) requests.

According to the approved budget, the Department includes the following positions: General Manager, Finance Director, Office Manager/Clerk of the Board, and Senior Accountant. Examples of specific tasks and duties include:

### Administration:

- Manage staff and provide direction;
- Provide direction on preparing the budget and Board agendas;
- Prepare staff reports and other communication to the Board of Directors and the public;
- Manage capital improvement projects;
- Manage Parks & Recreation contractors; and
- Act as the point of contact for other public agencies and jurisdictions interacting with the District.

### Finance:

- Manage annual and bi-annual budgeting process under the direction of the General Manager;
- Report monthly financial activity to the Board and public;
- Oversee the annual audit process;
- Manage all regulatory reporting requirements; and
- Manage the complete accounting cycle following GAAP and GASB standards, including:
  - Bi-weekly payroll,
  - Human resources management related to payroll and benefits (CalPERS),
  - Track liabilities,
  - Accounts payable and receivable,
  - Monthly bank reconciliations and closing process, and
  - Refine finance software use (e.g., payroll, Accounts Receivable, QuickBooks).

### **Clerk of the Board:**

- Prepare and post Board agendas, minutes and agenda packets;
- Respond to and coordinate across all departments PRA requests;
- Manage District website posts for all departments;
- Update and post the Conflict of Interest Code;
- Prepare, publish and manage all aspects of elections;
- Monitor and report to Board regarding campaign filings;
- Prepare, maintain and post all Board resolutions;
- Publish all legal notices;
- Coordinate contract execution and posting on District website;
- Assist with processing of bond documents; and
- Oversee maintenance of all Board approved documents and clerk-related files.

### **LOOKING BACK – FY 2020-21**

Over the past fiscal year, the Administrative & Finance Department has worked to bring greater cost-savings, efficiency and effectiveness to the District, including:

- Issued a Pension Obligation Bond (POB) and refinanced the District's unfunded pension liability.
- Awarded Transparency Certificate of Excellence by the Special District Leadership Foundation.
- Hired a new permanent Chief of Police.
- Re-Hired the District's former Finance Director.
- Contributed \$2000 toward the construction of a new Kiosk at Colusa Circle.
- Contracted with a Finance Consultant to create 7-Year Financial Forecasting Model.
- Contracted with a Labor Negotiator for next round of KPOA negotiations.
- Contracted Consultant for the Board's first Goal-Setting and Strategic Planning Workshop.
- Updated District's Master Fee Schedule for park and facility rentals.
- Contracted with Paylocity to implement a seamless and more efficient payroll process.
- Working with the Police Department, implemented InTime timekeeping and scheduling program for more Created a centralized filing system and digitized hundreds of files.
- Developed and implemented a monthly closing and reconciliation process.
- Digitized the biweekly AP/Payroll transmittal that is submitted to the Board of Directors.
- Expanded the Chart of Accounts to increase transparency and accountability.
- Instituted the use of DocuSign for increased efficiency.
- Prepared and posted agendas and minutes for 31 meetings (Board and Finance Committee), including noticing, coordinating Zoom meeting setup, maintaining and sending to mailing list, and posting on District website.

- Assembled and posted 25 agenda packets.
- Prepared, posted and fully executed 47 resolutions, including maintaining resolution log and coordinating final signatures.
- Responded to and completed 30 complex PRA requests.
- Maintained and updated Board documents on District website, as well as assisted GM with overall website updates.
- Prepared, published and maintained all documentation related to elections and campaigns.
- Completed biennial update to Conflict of Interest Code.

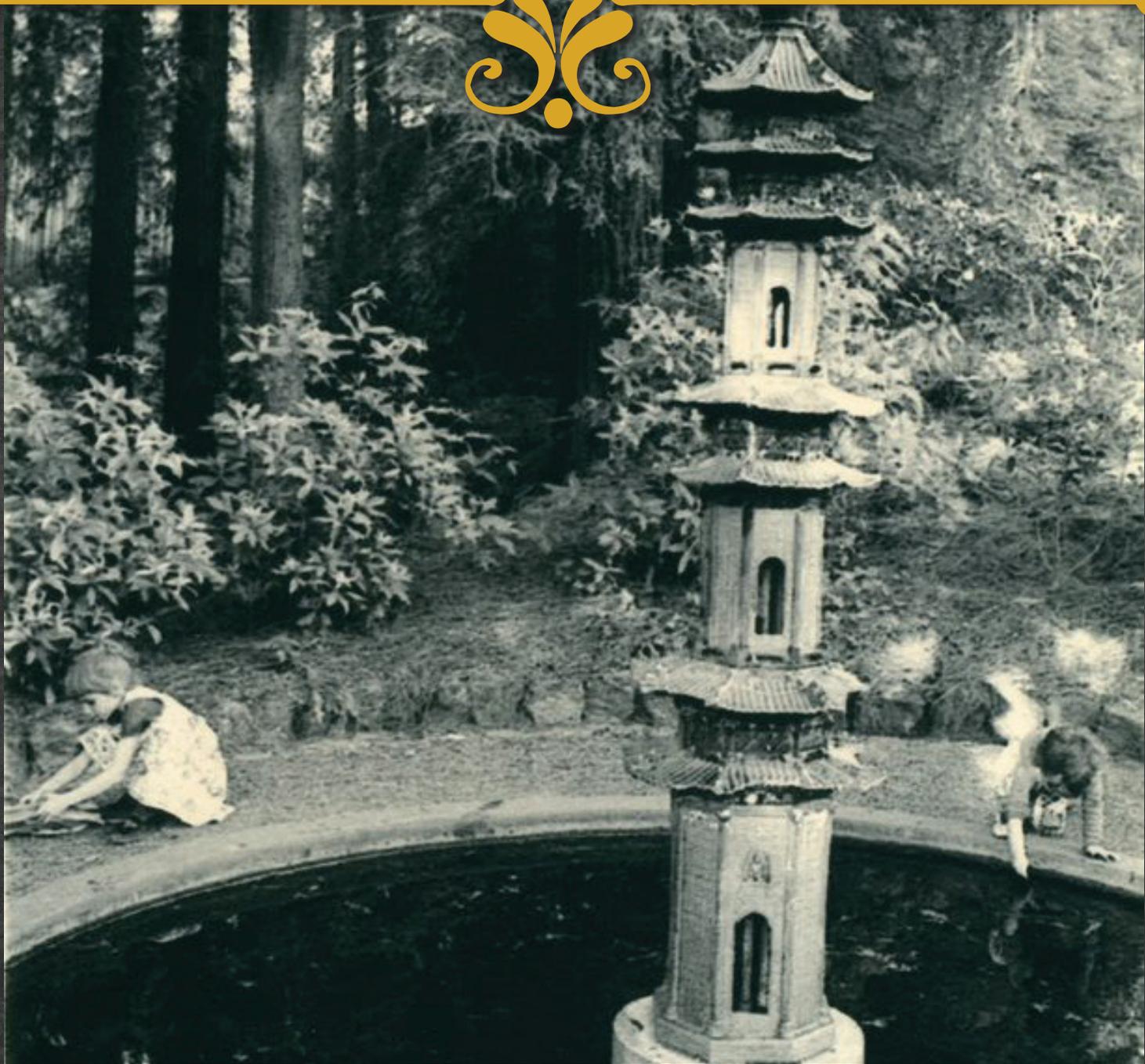
## LOOKING AHEAD – FY 2021-22

As the management team looks to the year ahead, there are many new initiatives to be considered and launched, as well as Board goals and objectives to be implemented, including:

- Plan for and move into a new long-term home for the KPPCSD;
- Execute a new long-term waste management agreement (before 2023); and Consider a short-term amendment to the current Bay View Refuse contract to incorporate a food waste program;
- Establish long range fiscal planning by instituting seven-year financial forecasting model and prepare for future revenues and expenditures;
- Attract and retain a workforce of excellence;
- Continue to improve internal controls;
- Develop more comprehensive financial and HR policies and procedures;
- Fully implement the “class tracking” in QuickBooks to allow for Fund Accounting;
- Fully implement Paylocity for more robust use of this payroll tracking system; and
- Continue to refine documentation and maintenance process and cleanup documents and filing, especially as it relates to Board agendas, minutes and resolutions.



*Parks & Recreation*  
DEPARTMENT







## MISSION STATEMENT

To enhance the quality of life for Kensington residents by providing a safe, well-maintained park, public spaces, and public facilities; strengthen the bonds of community; and create opportunities for renewal, growth, and enrichment.

## SERVICES

The Parks & Recreation Department is responsible for the day-to-day operations and management of Kensington Park, the triangular park-let on Arlington Avenue at Coventry Road and the District's facilities, including the Community Center, Building E and the Annex Building. The Department is also responsible for a variety of Public Works-related activities throughout the District and at the Public Safety Building, District headquarters (e.g., moving items, installation of new or replacement signage). According to the approved budget and under the Direction of the General Manager, the District contracts for services with two individual contractors. Examples of specific tasks and duties provided for in this department include:

- Repairs to and/or renovations of all District facilities;
- Maintain and clean the Community Center and other facilities as needed and requested;
- Landscape maintenance including grass cutting, edge trimming, tree limbing and removal, weed and Poison Oak abatement, and general cleanliness;
- Sign installation (park signs, road signs); and
- Repair and/or replace park structures (e.g., play structure, tennis courts, fences, stairs).

## LOOKING BACK – FY 2020-21

While the completed renovations of the Community Center in the summer of 2020 was a huge and long awaited success, use of all District facilities during FY 2020-21 were heavily impacted by Covid 19 or a lack of repairs. With the onset of Covid 19 and State and Federal regulations in FY 2019-2020 that remained throughout the entire FY 2020-21, the Community Center was closed and did not start to receive very limited use by the Kensington Community Council (KCC) until June of 2021. Under the management of KCC, Building E was also used minimally due to Covid 19 and the Annex Building continues to be unusable due to needed repairs and renovation. During this same time, routine repairs and maintenance were made in the park; however, there were no major new projects and/or upgrades initiated. As a result, this past year's limited scope of accomplishments include:

- Completed renovation of the Kensington Community Center.
- Resurfaced the tennis courts.
- Updated the District's Master Fee Schedule for park and facility rentals.
- Initiated regular maintenance of triangular park-let at Arlington Avenue and Coventry Road.

## LOOKING AHEAD – FY 2021-22

In contrast to last fiscal year, there are many new parks and recreation projects being undertaken in accordance with the Board approved budget for FY 2021-22, including:

- Renovation Assessment of Annex Building, *underway*
- Security Cameras for Community Center,
- Rekey Community Center (electronic system),
- White Folding Chairs for Rentals, *underway*
- Cover for AC Unit (outside Community Center), *underway*
- Repair Retaining Wall on Arlington, *underway*
- Replace Tennis Court Backboard, *underway*
- Repair Sprinkler Valve (Upper Lawn), *underway*
- Repair Upper Lawn, *underway*
- New Trash Cans (type TBD),
- Tree Removal and hazardous brush in Park, *completed!*
- Survey Park Perimeter,
- Repair storm drain and trench plate, and
- Replace/repair stairs from E Building up toward school. *underway*

In addition to the above projects and thanks to the generous \$15,000 donation from KCC this past fiscal year, these items and projects will also be completed:

- Replace/Install new bench (adjacent to Community Center) *underway*
- Repair sprinklers (lawn adjacent to Community Center) *underway*
- Other potential improvements in front of the Community Center:
  - Replace grass.
  - Replace/repair two raised beds with brick and drought and deer tolerant plants; and
  - Replace other outdoor benches (as necessary)



*Police*  
DEPARTMENT



LLS





## MISSION

To be fully engaged in everything the Department and its Officers do – from day-to-day operations to life threatening situations; and exemplify our core values in everyday actions - integrity, empathy, courage and professionalism.

## SERVICES

The Police Department is responsible for public safety and protection services; and responds to more than 10,000 public safety-related incidents per year. Efforts and resources are focused on the following key areas: residents and community, quality of customer service, crime prevention, traffic safety, responsive patrol operations and quality of life. This year's budget includes the following Department positions: Chief of Police, Lieutenant, two Sergeants, and five Patrol Officers.

Examples of specific Department tasks and duties include:

- Respond to 911 calls;
- Patrol the District and residential streets;
- Enforce traffic and vehicle safety;
- Investigate real and/or potential crimes, criminal activity and complex traffic collisions;
- Respond to non-emergency calls for service;
- Collect evidence;
- Prepare for Disaster Response (e.g., fire, earthquake);
- Outreach and engage the community in traffic safety and crime prevention (e.g., National Night Out, Coffee with a Cop); and
- Coordinate with Finance and Administration regarding payroll, accounts payable, worker's compensation, and administrative leaves.

## LOOKING BACK – FY 2020-21

Over the past fiscal year, the Police Department has focused on restoring the public's trust and confidence in its ability to provide and deliver public safety services with honesty and integrity while also bringing greater cost-savings, efficiencies and effectiveness to the Department and the overall District, including:

- Compared to prior years, received zero complaints against the Department and/or its Officers in FY 2020-21.
- Completed several complex internal investigations resulting in uncontested discipline and without hiring outside contractors.
- Instituted a Body Worn Camera Policy designed to enhance officer and public safety providing an invaluable tool for additional levels of evidence collection, and raising the bar on public safety transparency.
- Installed a new comprehensive electronic scheduling/payroll system that allows for detailed reporting, efficient scheduling, user friendly payroll processing, and real time tracking of employee resource allocation.

- Deployed a dedicated traffic enforcement vehicle in the District.
- Applied for a Traffic Records Improvement Project grant valued at \$16,000 with the Office of Traffic Safety in an effort to improve the Department's records management.
- Integrated the District's traffic collision data with the State Wide Integrated Traffic Records System (SWITRS) and the Contra Costa County Public Works Department in an effort to improve monitoring and investigations.
- Realigned traffic collision beats with SWITRS to enhance the District's future grant application competitiveness.
- Negotiated a cost proposal for the automated CROSSROADS Software for traffic collision reporting.
- Introduced the Traffic Warning Citation to identify and track repeat offenders.
- Automated the parking citation process with DataTicket.
- Awarded Police Department grant to attend a highly competitive Peace Officer Standards and Training (POST) approved Strategic Planning Workshop.
- Introduced policies and standards that exemplify the Department's mission and code of ethics.
- Negotiated new Verizon Wireless contract; and coordinated Verizon switchover and Installation.
- Researched and negotiated purchase and order of new Cisco router; and updated/coordinated bidding process for router installation.
- Improved communications with the City of Albany and Albany dispatch.
- Updated Agency Administrator to E-warrants and coordinated through Contra Costa County Department of Information and Technology (DOIT) to switch from JAWS ( a DOS Program) to current web-based Contra Costa County web portal.
- Updated Agency Administrator ability to access a variety of Department of Justice (DOJ) databases, including: Cal Photo, California Sex and Arson Registry (CSAR), California Law Enforcement Telecommunications System (CLETS), Contra Costa Mobile Identification System, California Law Enforcement Web (CLEW), Bureau of Automotive Repair (BAR), Field Training Officer Program (FTO) through POST.
- Setup Hilltop Ford account for maintenance and record keeping of newly leased police vehicles.
- Setup and coordinate a collaboration in the Records Management System (RIMS) with other agencies for information sharing.
- Launched recruitment to replace three officers.

### LOOKING AHEAD – FY 2021-22

As the Department looks to the year ahead, there are many initiatives to be considered and launched, as well as Board goals and objectives to be implemented, including:

- Achieve full staffing levels by the end of the calendar year.
- In coordination with the Kensington Fire Protection District's (KFPD) new Disaster Preparedness Coordinator, formalize a Community Outreach Plan for Disaster Preparedness.

- Coordinate with Wildcat Canyon Group to enhance Kensington Residents' safety.
- Assist KFPD to establish alternative egress routes for Kensington residents in the event of an emergency and required mass evacuation.
- Develop strong and close working relationship with the KFPD and KPPCSD's administrative support staff to implement a Disaster Preparedness Plan.
- Initiate process to certify KPD and its processes/procedures through the Commission on Accreditation for Law Enforcement (CALEA) – The Gold Standard in Public Safety.
- Initiate a long-term Strategic Planning Process that includes input from the Board of Directors, the Community, and Employees.
- Increase POST certified trainings and, thereby, improve department and officer professionalism.
- Create a new Support Services Manager position to schedule officer training, manage and maintain evidence, and maintain police records.
- Appoint a new Mobile Field Force police officer with the Contra Costa County Mutual Aid Mobile Field Force (MAMFF).
- Increase the use of technology to improve service delivery and efficiency.
- With assistance from POST, introduce and complete a department-wide team-building workshop.
- Develop and implement a formal succession plan to cultivate and train prospective leaders from within the ranks for future Department leadership roles.





# Bond Debt & Long Term OBLIGATIONS





# Bonded Debt & Long Term OBLIGATIONS



## BACKGROUND

Typically, public agencies rely on four principal types of debt obligations to finance long-term capital projects: General Obligation Bonds, Lease Revenue Bonds, Certificates of Participation (COPs), and long-term loans.

In the case of the KPPCSD, the District is currently relying on a Pension Obligation Bond (POB), a lease agreement and a bank loan to refinance long-term unfunded pension liability, acquisition of police vehicles, and to finance capital improvements to the Kensington Community Center, respectively. All payments and debt are funded by the General Fund.

## CURRENT DEBT

In FY 2020-21, the District issued a Pension Obligation Bond in the amount of \$4,544,000 reducing the District's pension liability and annual debt by \$47,000 (based on the average net present value savings over the life of the obligation), as well as reducing the District's pension liability over the entire life of the bond by \$1.8 million. The annual savings are based on the net present value; therefore, the model reflects a small bell curve that levels the debt payments so that the district can easily predict its' future obligations.

This past year, the District also entered into a five-year lease agreement for three new police vehicles. The monthly lease cost and interest rate is \$3,310 at 1.75%, respectively. The total annual cost for all three cars is \$39,715.

The District also has a 10-year, \$250,000 loan on the Community Center from Municipal Finance Corporation (West America Bank Corp). Payments are made annually in the amount of \$30,516.62 at a 3.8% interest rate. The loan will be paid in full in 2029. The loan was issued to pay for the community center retrofit and remodel.

## DEBT SUMMARY TABLE - FY2021-22

Name of Bond/Loan	Total Principal Debt Service	Interest Rate	Annual Average Payment	Total Remaining Principal Debt	Fund Source	Maturity Date
Pension Obligation Bond	\$4,544,000	3.85%	\$325,000	\$4,374,000	General Fund	2040
PD Vehicle Lease	\$198,575	1.75%	\$39,715	\$174,191	General Fund	2025
Community Center Loan	\$250,000	3.8%	\$30,516.62	\$207,168	General Fund	2029

## RECENT PAST DEBT

This past fiscal year, the District also paid in full its Kensington Park Reassessment Bond (1995) totaling \$2,512,881. It was used to purchase the land for Kensington Park.



# Capital Improvement Planning AND PROGRAMMING



LLS



# Capital Improvement Planning and Programming



## BACKGROUND

Capital improvement planning and programming is typically a multi-year planning process that identifies capital projects and equipment purchases, provides a planning schedule and identifies options for financing the plan. It is not a “wish list” of future projects. Capital projects include a realistic estimated budget with credible and near-future funding source(s). Capital Improvement Planning is a “rolling” process tied to other master planning processes. Each fiscal year and as appropriate, new projects are added to the “Capital Project Fund,” which is incorporated into the Adopted Budget that appropriates funds for specific project improvements. Projects slated for subsequent years in the program are approved on a planning basis and do not receive ultimate expenditure authority until they are eventually incorporated into a Capital Budget.

## DEFINITION – CAPITAL IMPROVEMENT PROJECT

A Capital Improvement Project can include the acquisition, expansion or rehabilitation of land, buildings and other major infrastructure (e.g., roads, sewage pipelines), as well as other major multi-year acquisitions (e.g., vehicles) and permanent, long-term alterations or repairs that substantially improve a property.

## CAPITAL PROJECT FUND

In fiscal year 2021-22, staff recommends establishing a Capital Project Fund and allocating the Measure WW East Bay Regional Park reimbursement grant (\$158,000), the Proposition 68 Park Grant (\$177,952), and the Kensington Community Council donation (\$15,000) to this fund for future infrastructure improvements to Kensington Park and the District’s other facilities (e.g., Annex Building). Exact improvements to be identified by the Board of Directors at a future date.

## RECENT ACCOMPLISHMENTS

In FY 2020-21, the District completed renovations of the Kensington Community Center – a process that took more than two years! The District also entered into a five-year lease for three new police vehicles ensuring that the Police Department can continue to provide safe and timely service delivery to the residents of Kensington. In addition, the District resurfaced the tennis courts in Kensington Park as they were overdue for improvements.

## UPCOMING IMPROVEMENTS

In FY 2021-22, the District plans to initiate and complete the following capital improvement projects:

- Lease one police vehicle,
- Purchase new crime-based reporting and East Bay Regional Communication System software,
- Install security cameras around the exterior of the community center,
- Rekey the Community Center with an electronic system,
- Repair the retaining wall on Arlington Avenue,
- Replace the tennis court backboard,
- Repair the storm drain and trench plate on Highland Boulevard, and
- Rebuild the stairs from the E Building up to Highland Boulevard.



# APPENDIX





# Kensington Police and Community Services District

Fiscal Year 2021-22 Proposed Budget

## GENERAL FUND REVENUE DETAIL

<u>REVENUE</u>	<u>FY 2017-18</u> <u>Actual</u>	<u>FY 2018-19</u> <u>Actual</u>	<u>FY 2019-20</u> <u>Actuals</u>	<u>FY 2020-21</u> <u>Projected</u>	<u>FY 2020-21</u> <u>Budget</u>	<u>FY 2021-22</u> <u>Budget</u>	<u>Percent</u> <u>Change</u>
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%
<b>TOTAL REVENUE</b>	<b>\$ 3,323,977</b>	<b>\$ 3,984,264</b>	<b>3,565,645</b>	<b>3,660,682</b>	<b>3,528,557</b>	<b>4,014,893</b>	<b>13.8%</b>

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**

<u>REVENUE</u>	Proceeds of Taxes	Non-Proceeds of Taxes	Total
401 Levy Tax	2,100,040		2,100,040
402 Special Police Tax	685,710		685,710
403 Misc - Tax Police	-		-
404 Measure G Supplemental Tax	621,207		621,207
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	-	2,600	2,600
458 Misc District Revenue	-	335,952	335,952
<b>TOTAL REVENUE</b>	<b>3,450,142</b>	<b>564,752</b>	<b>4,014,894</b>

**Summary**

<b>FY 2021-22 Appropriations Limit</b>	<b>5,048,492</b>
<b>Appropriations Subject to Limit</b>	<b>3,450,142</b>

# Kensington Police and Community Services District

Fiscal Year 2021-22 Proposed Budget

## POLICE DEPARTMENT EXPENDITURES

	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2020-21	FY 2021-22	Percent
	Actual	Actual	Actuals	Projected	Budget	Budget	Change
<b>Salaries</b>							
502 Salaries - Sworn	746,268	725,580	804,622	1,135,235	1,097,544	1,082,804	-1.3%
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%
<b>Total Salaries</b>	<b>957,621</b>	<b>894,773</b>	<b>1,026,275</b>	<b>1,268,419</b>	<b>1,210,370</b>	<b>1,202,804</b>	<b>-0.6%</b>
<b>Benefits</b>							
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	5,962	5.9%
523 Social Security/Medicare	15,431	12,745	16,967	16,706	19,748	17,441	-11.7%
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	26,307	-4.8%
540 Advanced Industrial Disability	-	-	-	-	-	-	0.0%
541 Consultant - Interim Police Chief	0	77	240,997	-	-	-	0.0%
<b>Total Benefits</b>	<b>990,832</b>	<b>992,323</b>	<b>1,169,115</b>	<b>997,268</b>	<b>1,004,196</b>	<b>840,393</b>	<b>-16.3%</b>
<b>Total Police Salaries and Benefits</b>	<b>1,948,453</b>	<b>1,887,096</b>	<b>2,195,390</b>	<b>2,265,688</b>	<b>2,214,567</b>	<b>2,043,197</b>	<b>-7.7%</b>
<b>Police Departmental Expenses</b>							
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%
<b>Total Police Other Expenses</b>	<b>399,908</b>	<b>337,723</b>	<b>367,331</b>	<b>362,583</b>	<b>432,509</b>	<b>470,748</b>	<b>8.8%</b>
<b>TOTAL POLICE EXPENSES</b>	<b>2,348,361</b>	<b>2,224,819</b>	<b>2,562,722</b>	<b>2,628,271</b>	<b>2,647,076</b>	<b>2,513,945</b>	<b>-5.0%</b>

# 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
<b>Parks/Recreation Salaries and Benefits</b>							
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%
<b>Total Parks/Recreation Salaries and Benefits</b>	<b>29,614</b>	<b>27,811</b>	<b>9,085</b>	<b>7,400</b>	<b>9,639</b>	<b>-</b>	<b>0.0%</b>
<b>Community Center</b>							
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	33,720	13388.0%
<b>Total Community Center Expenses</b>	<b>10,785</b>	<b>9,397</b>	<b>22,254</b>	<b>20,424</b>	<b>24,169</b>	<b>67,659</b>	<b>179.9%</b>
<b>Park</b>							
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%
<b>Total Park Expenses</b>	<b>-</b>	<b>-</b>	<b>2,852</b>	<b>56,697</b>	<b>92,710</b>	<b>185,193</b>	<b>99.8%</b>
<b>Other Parks/Recreation Expenses</b>							
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%
<b>Total Other Parks/Recreation Expenses</b>	<b>58,061</b>	<b>90,632</b>	<b>72,954</b>	<b>27,155</b>	<b>31,500</b>	<b>5,000</b>	<b>-84.1%</b>
<b>TOTAL PARKS/RECREATION EXPENSES</b>	<b>119,010</b>	<b>146,476</b>	<b>107,145</b>	<b>111,676</b>	<b>164,018</b>	<b>257,852</b>	<b>57.2%</b>

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

**DISTRICT ADMINISTRATION EXPENDITURES**

	<b>FY 2017-18 Actual</b>	<b>FY2018-19 Actual</b>	<b>FY 2019-20 Actual</b>	<b>FY 2020-21 Projected</b>	<b>FY 2020-21 Budget</b>	<b>FY 2021-22 Budget</b>	<b>Percent Change</b>
<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%
<b>Total Admin Salaries and Benefits</b>	<b>164,065</b>	<b>206,356</b>	<b>227,562</b>	<b>260,028</b>	<b>304,500</b>	<b>441,958</b>	<b>45.1%</b>
<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	8,769	23.7%
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%
<b>Total Other Administration Expenses</b>	<b>364,558</b>	<b>575,607</b>	<b>488,579</b>	<b>338,131</b>	<b>309,933</b>	<b>268,530</b>	<b>-13.4%</b>
<b>TOTAL ADMINISTRATION EXPENSES</b>	<b>528,623</b>	<b>781,963</b>	<b>716,141</b>	<b>598,159</b>	<b>614,433</b>	<b>710,488</b>	<b>15.6%</b>

# 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%
982 Police Building Cap Projects	-	-	-	-	-	25,000	
985 Comm. Ctr Renovation (Cap Fund)	-		-	171,302	-	-	0.0%
<b>TOTAL CAPITAL OUTLAY</b>	<b>123,250</b>	<b>44,396</b>	<b>85,759</b>	<b>220,314</b>	<b>45,117</b>	<b>285,057</b>	<b>531.8%</b>
<b>TOTAL OPERATING/CAPITAL EXPENSES</b>	<b>3,119,244</b>	<b>3,197,654</b>	<b>3,471,767</b>	<b>3,558,420</b>	<b>3,470,644</b>	<b>3,767,342</b>	<b>0.0%</b>
<b>OPERATING SURPLUS/(SHORTFALL)</b>	<b>204,733</b>	<b>786,610</b>	<b>93,879</b>	<b>102,261</b>	<b>57,913</b>	<b>247,551</b>	<b>327.4%</b>

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

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	\$	247,551
Projected Fund Balance at 6/30/2022	\$	2,520,687

# Kensington Police and Community Services District

Fiscal Year 2021-22 Proposed Budget

## LIABILITIES, RESERVE & FUND BALANCE

	6.30.2020 (Audited)	6.30.2021 (projected)	6.30.2022 (projected)
<b>Liabilities</b>			
Accounts Payable & Accrued Expenses	\$ 61,941	\$ 61,941	\$ 61,941
Total Liabilities	<u>\$ 61,941</u>	<u>\$ 61,941</u>	<u>\$ 61,941</u>
Nonspendable	\$ 134,313 Acct #153	\$ 35,000	\$ 35,000
Committed			
Assigned	\$ 63,306 Acct#265	\$ 63,306	\$ 63,306
Unassigned Reserve	\$ 1,911,315	\$ 2,174,830	\$ 2,422,381
Total Fund Balance	<u>\$ 2,170,875</u>	<u>\$ 2,273,136</u>	<u>\$ 2,520,687</u>
<b>Total Liabilities and Fund Balance</b>	<u><u>\$ 2,232,816</u></u>	<u><u>\$ 2,335,077</u></u>	<u><u>\$ 2,582,628</u></u>

	6.30.2021 (projected)	6.30.2022 (projected)
The unassigned reserve can be broken up into the funds. Since this was not a past practice at 6.30.2021 we only have the general fund reserve.	<b>Unassigned Reserve:</b> \$ 1,911,315	<b>\$ 2,174,830</b> \$ <b>2,422,381</b>
General Fund Reserve	\$ 1,911,315	\$ 1,850,698 \$ 2,039,771
Capital Projects Fund	\$ -	\$ 15,000 \$ 91,191
Waste Management Fund	\$ -	\$ 309,132 \$ 291,419
Landscape & Lighting Fund	\$ -	\$ - \$ -

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

**GENERAL FUND REVENUE DETAIL**

	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
<b>REVENUE</b>							
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%
<b>TOTAL REVENUE</b>	<b>\$ 3,323,977</b>	<b>\$ 3,984,264</b>	<b>3,565,645</b>	<b>3,660,682</b>	<b>3,528,557</b>	<b>4,014,893</b>	<b>13.8%</b>
<b>EXPENDITURES</b>							
# Police Salary and Benefits							
Total Police Salaries and Benefits	1,948,453	1,887,096	2,195,390	2,265,688	2,214,567	2,043,197	-7.7%
Total Police Other Expenses	399,908	337,723	367,331	362,583	432,509	470,748	8.8%
							0.0%
<b>TOTAL POLICE EXPENSES</b>	<b>2,348,361</b>	<b>2,224,819</b>	<b>2,562,722</b>	<b>2,628,271</b>	<b>2,647,076</b>	<b>2,513,945</b>	<b>-5.0%</b>
# Parks/Recreation Salaries and Benefits							
Total Parks/Recreation Salaries and Benefits	9,064	9,176	9,085	7,400	15,639	0	-100.0%
Total Community Center Expenses	10,785	9,397	22,254	20,424	24,169	67,659	179.9%
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%
<b>TOTAL PARKS/RECREATION EXPENSES</b>	<b>98,460</b>	<b>127,841</b>	<b>107,145</b>	<b>111,676</b>	<b>164,018</b>	<b>257,852</b>	<b>57.2%</b>
# 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	268,530	-13.4%
							0.0%
<b>TOTAL DISTRICT ADMINISTRATION EXPENSES</b>	<b>528,623</b>	<b>781,963</b>	<b>716,141</b>	<b>598,159</b>	<b>614,433</b>	<b>710,488</b>	<b>15.6%</b>
							0.0%
<b>TOTAL CAPITAL OUTLAY</b>	<b>123,250</b>	<b>44,396</b>	<b>85,759</b>	<b>220,314</b>	<b>45,117</b>	<b>285,057</b>	<b>531.8%</b>
<b>TOTAL OPERATING/CAPITAL EXPENSES</b>	<b>3,098,694</b>	<b>3,179,019</b>	<b>3,471,767</b>	<b>3,558,420</b>	<b>3,470,644</b>	<b>3,767,342</b>	<b>8.5%</b>
<b>OPERATING SURPLUS/(SHORTFALL)</b>	<b>225,283</b>	<b>805,245</b>	<b>93,879</b>	<b>102,261</b>	<b>57,913</b>	<b>247,551</b>	<b>327.4%</b>

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

**BUDGET SUMMARY**

	<b>FY 2017-18</b>	<b>FY2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>	<b>Percent Change</b>
<b>REVENUE</b>							
Police Activities	3,177,797	3,326,196	3,445,122	2,754,559	2,661,751	2,636,440	-1.0%
Parks and Recreations 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%
<b>TOTAL REVENUE</b>	<b>\$ 3,323,977</b>	<b>\$ 3,984,264</b>	<b>\$ 3,565,645</b>	<b>\$ 3,660,682</b>	<b>\$ 3,528,557</b>	<b>\$ 4,014,893</b>	<b>13.8%</b>
<b>EXPENDITURES</b>							
Police Activities	2,348,361	2,224,819	2,562,722	2,628,271	2,647,076	2,513,945	-5.0%
Parks and Recreations Activities	119,010	146,476	107,145	111,676	164,018	250,850	52.9%
District Administration	528,623	781,963	716,141	598,159	614,433	710,488	15.6%
Waste Administration	-	-	-	-	-	7,002	0.0%
Capital Outlay	123,250	44,396	85,759	220,314	45,117	285,057	531.8%
<b>TOTAL EXPENDITURES</b>	<b>3,119,244</b>	<b>3,197,654</b>	<b>3,471,767</b>	<b>3,558,420</b>	<b>3,470,644</b>	<b>3,767,342</b>	<b>8.5%</b>
<b>TOTAL OPERATING/CAPITAL EXPENSES</b>	<b>204,733</b>	<b>786,610</b>	<b>93,879</b>	<b>102,261</b>	<b>57,913</b>	<b>247,551</b>	<b>327.4%</b>

# District RESOLUTIONS





RESOLUTION NO. 2021-09

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
KENSINGTON POLICE PROTECTION AND COMMUNITY  
SERVICES DISTRICT AFFIRMING THE ESTABLISHMENT OF  
THE APPROPRIATIONS LIMIT FOR FY 2021-22**

The Board of Directors of the Kensington Police Protection and Community Services District “Board of Directors”) does find as follows:

*WHEREAS*, in November 1979, California voters approved a ballot proposition (Proposition 4), adding Article XIII B to the California Constitution, which limits the level of most appropriations from tax sources that the state and most local government entities are permitted to make in any given year; and

*WHEREAS*, and each year, a local government must adjust its Appropriations Limit for two factors: 1) the change in the cost of living; and 2) the change in population; and

*WHEREAS*, for the District; the prior year Appropriations Limit is adjusted by the percentage change in California per capita personal income and the change in population for Contra Costa County. The formula for adjusting the Limit is:

Prior year Appropriations Limit X Cost of Living Factor X Population Factor

A summary of the KPPCSD Appropriations Limit for FY 2021-22 is as follows:

FY 2020-21 Appropriations Limit	<u>\$4,758,237</u>
Annual Adjustments (prior year multipliers)	
Change in Population	1.0035
Change in California Per Capita Personal Income	<u>1.0573</u>
<b>FY 2021-22 Appropriations Limit</b>	<b><u><u>\$5,048,492</u></u></b>

NOW, THEREFORE, THE BOARD OF DIRECTORS DOES RESOLVE AS FOLLOWS: the Appropriations Limit for KPPCSD for FY 2021-22 is established as \$5,048,492.

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**RESOLUTION NO. 2021-10**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICE DISTRICT, ADOPTING THE BUDGET FOR FISCAL YEAR 2021-22**

The Board of Directors of the Kensington Police Protection and Community Service District (hereafter referred to as the "Board of Directors") does resolve as follows:

WHEREAS, on June 10, 2021 at the District's regularly scheduled meeting, The General Manager prepared and submitted to the Board of Directors a Proposed Budget for the Fiscal Year commencing July 1, 2021 and ending June 30, 2022; and

WHEREAS, on June 17, 2021, District staff held a community budget workshop and presented the proposed budget in detail to the public for review and discussion; and

WHEREAS, the Board of Directors held a public hearing on the Proposed Budget on June 29, 2021, where all interested persons were heard.

NOW, THEREFORE BE IT RESOLVED, DETERMINED, AND ORDERED BY THE BOARD OF DIRECTORS, AS FOLLOWS:

1. The Board of Directors hereby adopts the Budget for Fiscal Year 2021-22 as presented and amended at this meeting.
2. The sums of money therein set forth are hereby appropriated from revenues of the District to the departments, functions and activities therein set forth for expenditures during the Fiscal Year 2021-22.

Adopted this 29<sup>th</sup> day of June, 2021 by the following vote:

AYES: Directors Deppe, Nottoli, Sherris-Watt, and President Hacaj.

NOES: None.

ABSENT: None.

ABSTAINED: None.

DocuSigned by:  
*Sylvia Hacaj*  
8C1CC334B1904A4...  
Sylvia Hacaj  
President, Board of Directors

I HEREBY CERTIFY the foregoing resolution was duly and regularly adopted by the Board of Directors of the Kensington Police Protection and Community Services District at the special meeting of said Board held on Tuesday, the 29th day of June, 2021.

DocuSigned by:  
*Lynelle M. Lewis*  
8483B78934AA4FC...  
Lynelle M. Lewis  
District Clerk of the Board

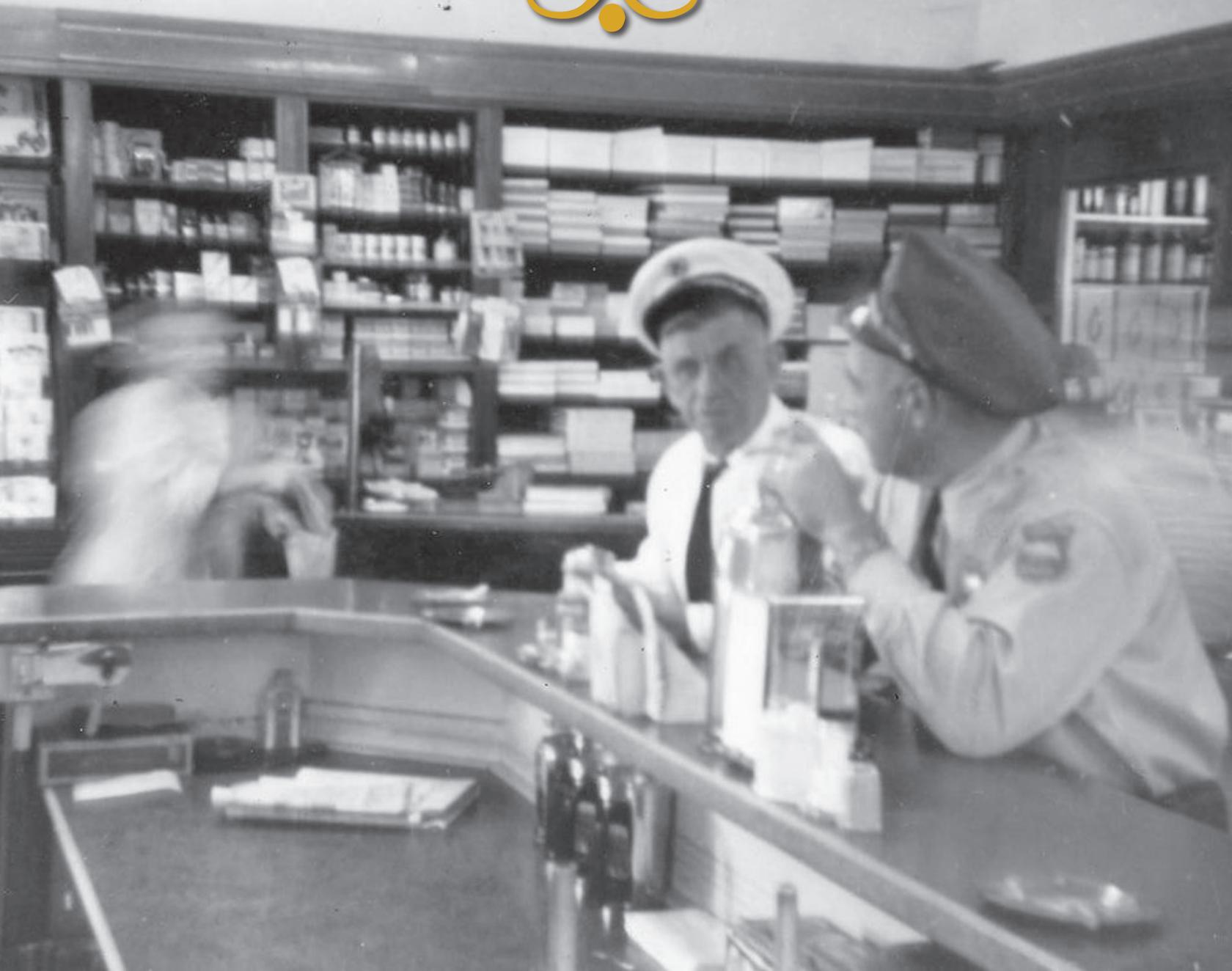
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# *Glossary* OF TERMS





# Glossary OF TERMS



## Account

A record collecting related debits or credits of like expenditures or revenues.

## Accounts Payable

A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

## Accounts Receivable

An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds or other governments).

## Adopted Budget

The Board of Director's approved annual budget establishing the legal authority for the expenditure of funds as set forth in the adopting Board budget resolution.

## Assets

Property owned by a government, which has monetary value.

## Audit

Prepared by an independent certified public accountant (CPA), the primary objective of an audit is to determine if the District's financial statements fairly present the District's financial position and results of operations in conformity with generally accepted accounting principles.

## Balanced Budget

When the total of revenues and other financing sources is equal to or greater than the total of expenditures and other financing uses, the budget is balanced.

## Bond

Called the face value or principal amount, at a specified date or dates in the future, together with periodic interest at a special rate.

## Budget

A plan of financial and program operation listing an estimate of proposed appropriations or expenses and the proposed means of financing them, for a particular time period. The budget is proposed or preliminary until it has been adopted by the Board of Directors.

## CalPERS

State of California Public Employee's Retirement System.

## Capital Asset

A tangible, fixed asset that is long-term in nature, of significant value, and obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include land, buildings, equipment, improvements to buildings, and infrastructure (i.e., streets, highways, bridges, and other immovable assets). A capital asset is defined as an asset with a useful life extending beyond a single accounting period.

## Capital Budget

A financial plan of proposed capital improvement projects and the means of financing them for a given period of time.

## Capital Outlay

A budget category which budgets all equipment having a unit cost of more than \$5,000 and an estimated useful life of more than one year. Capital Outlay items are budgeted in the operating budget.

## Capital Improvement Plan (CIP)

A dynamic community planning and fiscal management tool used to coordinate the location, timing, and financing of capital improvements over the next fiscal year. It is critically important and one of the major responsibilities for a government entity.

## Cashflow

The net amount of cash and cash-equivalents being transferred into and out of a business.

## Department

An operational and budgetary unit designated by the Board of Directors to define and organize District's operations, or a group of related operations within a functional area.

## Debt

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants, and notes.

## Debt Service

Debt service refers to the interest and principal payments on bond issues and Certificate of Participation, and includes the issuance costs related to bond funding.

### Deficit

The excess of an entity's liabilities over its assets, or the excess of expenditures or expenses over revenue during a single accounting period.

### Expenditure

The payment made for cost of services rendered, materials, equipment, and capital improvements.

### Expense

Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges.

### Fee

The payment for direct receipt of a public service by the party who benefits from the service.

### Fiscal Year

A twelve-month accounting period of time to which the budget applies; For KPPCSD, it is July 1 through June 30.

### Fund

An independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created. There are three major types of fund: Governmental (general, special revenue, debt service, capital projects, and permanent), Proprietary (enterprise and internal service), and Fiduciary (trust and agency).

### Fund Balance

The amount of financial resources immediately available for use. Generally, this represents the excess of unrestricted current assets over current liabilities.

### Gann Appropriation Limit

Article XIII B of the State constitution was amended by Proposition 4 (Gann initiative) in 1979. Article XIII B limits growth in the spending of tax proceeds to tax proceeds appropriated in the "base year" of 1978-79 times the product of the allowable annual percentage change in a cost-of-living factor and the allowable annual percentage change in a population change factor. The cost-of-living factor is the larger of the annual percentage change in the State per capita personal income or the annual percentage change in the local non-residential assessed valuation due to new construction. The population change factor is the larger of the annual percentage change of the jurisdiction's population or the annual percentage population change of the county in which the jurisdiction is located.

### General Fund

The primary fund of the District used to account for all revenues and expenditures of the District not legally restricted as to use. Examples of departments financed by the General Fund include Administration & Finance, Police and Parks & Recreation.

## Grant

Contributions or gifts of cash or other assets from another governmental entity to be used or expended for a specific purpose, activity or facility. An example is the East Bay Regional Park's Measure WW Grant.

## Infrastructure

Facilities on which the continuance and growth of a community depend on such as roads, water lines, sewers, public buildings, parks and airports.

## Liability

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. Note: This term does not include encumbrances.

## Line Item Detail

A budget that lists detailed expenditure categories (permanent salaries, utilities, travel, training, etc.) separately, along with the amount budgeted for each specified category.

## Long-Term Debt

Debt with a maturity of more than one year after the date of issue.

## Mission

A description of the basic purpose and responsibility of the department.

## Operating Budget

A financial, programmatic and organizational plan for furthering the goals of the Board of Directors through District Departments, which does not include one-time capital improvements projects.

## Resolution

A special order of the Board of Directors which requires less legal formality than an ordinance in terms of public notice and the number of public readings prior to approval. A resolution has lower legal standing than an ordinance. The adopted District budget is approved by resolution and requires a majority vote of the Board of Directors present at budget adoption time.

## Reserve Fund Balance

An estimated amount of a fund's budgeted resources that is established to be available to the ensuing year's budget and specifically reserved as such. This amount can be transferred to expenditure appropriations only by resolution of the governing body.

## Revenue

Sources of income used to finance District services.

## Salaries and Wages

A budget category which generally accounts for full-time, part-time, and temporary employees' salaries, overtime costs and fringe benefits for a particular division or program.

### Starting Fund Balance

Fund balance available in a fund from the end of the prior year for use in the following year.

### Supplies and Expenses

A budget category which accounts for all non-personnel expenses. Examples include office supplies, utility costs, legal advertising, equipment maintenance, small tool purchases, building/structure maintenance and contractual services.

### Taxes

Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit. This term does not include charges for services rendered only to those paying such charges, for example refuse collection.





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