

Kensington Police Protection Community Services District

Mid Year Budget Review

July through December 2020

Goal: 50%

	Dec, 2020 Actual	Jul - Dec, 2020 Actual	FY20-21 Projection	FY20-21 Annual Budget	YTD % of Budget	Jul - Dec, 2019 Actual	FY19-20 Annual Budget	YTD % of Budget
Ordinary Income/Expense								
Income								
400 · Police Activities Revenue								
401 · Levy Tax	111,809.96	2,007,921.46	2,107,921.46	2,008,935.00	100%	1,913,723.73	1,941,000.00	99%
402 · Special Tax-Police	0.00	685,710.00	685,710.00	681,750.00	101%	681,750.00	682,000.00	100%
403 · Misc Tax-Police	0.00	0.00	0.00	0.00	-	0.00	0.00	-
404 · Measure G Supplemental Tax Rev	0.00	598,395.70	598,395.70	594,872.00	101%	588,397.68	588,400.00	100%
409 · Asset seizure forfeit/WEST NET	0.00	0.00	0.00	0.00	-	0.00	0.00	-
410 · Police Fees/Service Charges	0.00	320.00	640.00	1,500.00	21%	1,180.00	1,500.00	79%
411 · Kensington Hilltop Srvc Reimb	0.00	0.00	0.00	0.00	-	0.00	0.00	-
412 · Special Assignment Revenue	0.00	0.00	0.00	0.00	-	0.00	0.00	-
413 · West County Crossing Guard Reim	0.00	0.00	0.00	0.00	-	0.00	0.00	-
414 · POST Reimbursement	0.00	722.10	1,444.20	3,000.00	24%	4,322.65	0.00	-
415 · Grants-Police	0.00	30,950.00	100,000.00	100,000.00	31%	27,142.95	100,000.00	27%
416 · Interest-Police	0.00	2,383.58	9,534.32	10,000.00	24%	935.44	15,000.00	6%
418 · Misc Police Income	0.00	1,827.12	5,000.00	5,000.00	37%	2,576.89	10,000.00	26%
419 · Supplemental W/C Reimb (4850)	0.00	0.00	0.00	0.00	-	0.00	0.00	-
400 · Police Activities Revenue - Other	0.00	0.00	0.00	0.00	-	0.00	0.00	-
Total 400 · Police Activities Revenue	111,809.96	3,328,229.96	3,508,645.68	3,405,057.00	98%	3,220,029.34	3,337,900.00	96%
420 · Park/Rec Activities Revenue								
423 · Misc Tax-Park/Rec	0.00	0.00	0.00	0.00	-	0.00	0.00	-
424 · Special Tax-L&L	0.00	41,529.06	41,500.00	41,500.00	100%	40,194.86	39,000.00	103%
427 · Community Center Revenue	0.00	0.00	0.00	15,000.00	0%	0.00	0.00	-
438 · Misc Park/Rec Rev	0.00	66.00	132.00	0.00	-	40.00	200.00	20%
439 · Contributions for Community Ctr	0.00	0.00	0.00	0.00	-	0.00	0.00	-
Total 420 · Park/Rec Activities Revenue	0.00	41,595.06	41,632.00	56,500.00	74%	40,234.86	39,200.00	103%
440 · District Activities Revenue								
448a · Franchise Fees Gross	0.00	30,833.77	61,667.54	100,000.00	31%	34,285.51	90,000.00	38%
448b · less Franchise Fees Paid Out	-1,290.22	-16,319.23	-32,638.46	-43,000.00	38%	-14,693.80	-38,570.00	38%
456 · Interest-District	0.00	711.84	2,616.80	10,000.00	7%	11,993.26	200.00	5997%
458 · Misc District Revenue	0.00	0.00	0.00	0.00	-	-496.40	0.00	-
440 · District Activities Revenue - Other	0.00	0.00	0.00	0.00	-	0.00	0.00	-
Total 440 · District Activities Revenue	-1,290.22	15,226.38	31,645.88	67,000.00	23%	31,088.57	51,630.00	60%
Total Income	110,519.74	3,385,051.40	3,581,923.56	3,528,557.00	96%	3,291,352.77	3,428,730.00	96%
Expense								
500 · Police Sal & Ben								
502 · Salary - Officers	102,542.22	568,459.45	1,136,918.90	1,097,545.00	52%	404,894.30	955,791.00	42%
504 · Compensated Absences	0.00	0.00	0.00	12,000.00	0%	0.00	9,600.00	0%
506 · Overtime	581.24	61,294.16	61,294.16	60,000.00	102%	92,833.37	75,000.00	124%
508 · Salary - Non-Sworn	3,361.81	20,900.74	41,801.48	40,826.00	51%	10,402.23	52,912.00	20%
510 · Emergency Sick Leave for Self	0.00	633.25	633.25	0.00	0%	0.00	0.00	-
516 · Uniform Allowance	791.60	4,291.29	8,582.58	9,000.00	48%	4,230.12	8,200.00	52%
518 · Safety Equipment	0.00	1,307.43	2,614.86	2,250.00	58%	611.08	2,500.00	24%
521-A · Medical/Vision/Dental-Active	11,261.98	84,764.58	169,529.16	149,243.00	57%	75,791.11	146,536.00	52%
521-R · Medical/Vision/Dental-Retired	11,953.16	103,892.03	175,610.99	174,660.00	59%	98,415.89	186,097.00	53%
521-T · Medical/Vision/Dental-Trust	0.00	151,470.00	151,470.00	151,304.00	100%	0.00	239,911.00	0%
522 · Insurance - Police	613.80	2,852.10	6,534.90	5,630.00	51%	1,643.00	6,246.00	26%
523 · Social Security/Medicare	0.00	1,668.50	1,668.50	19,748.00	8%	8,824.54	16,537.00	53%
524 · Social Security - District	977.72	5,869.84	11,736.16	0.00	-	6,709.89	3,281.00	205%

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527 · PERS - District Portion	15,490.71	91,017.75	183,962.01	194,834.00	47%	311,205.85	405,090.00	77%
528 · PERS - Officers Portion	430.20	2,521.81	5,103.01	5,866.00	43%	10,005.10	23,393.00	43%
529 · Pension Obln Bond Payment	0.00	0.00	0.00	264,016.00	0%	0.00	0.00	-
530 · Workers Comp	0.00	27,644.96	0.00	27,645.00	100%	67,555.81	92,000.00	73%
540 · Advanced Industrial Disability	0.00	0.00	0.00	0.00	-	0.00	0.00	-
541 · Consultant/Operational Audit	0.00	0.00	0.00	0.00	-	0.00	0.00	-
Total 500 · Police Sal & Ben	148,004.44	1,128,587.89	1,957,459.96	2,214,567.00	51%	1,093,122.29	2,223,094.00	49%
550 · Other Police Expenses								
552 · Expendable Police Supplies	5.84	2,151.28	2,200.00	2,200.00	98%	699.68	2,200.00	32%
553 · Range/Ammunition Supplies	0.00	2,464.96	4,929.92	5,500.00	45%	397.68	5,500.00	7%
554 · Traffic Safety	149.41	4,319.41	5,789.41	5,000.00	86%	0.00	0.00	-
560 · Crossing Guard	0.00	0.00	0.00	15,000.00	0%	6,288.24	14,893.00	42%
561 · Vehicle Fuel	1,177.15	7,471.22	14,942.42	11,000.00	68%	0.00	0.00	-
562 · Vehicle Operation	53.98	7,124.06	14,248.12	16,000.00	45%	19,254.22	30,000.00	64%
563 · Vehicle Lease	0.00	0.00	0.00	64,000.00	0%	0.00	0.00	-
564 · Communications	-3,723.69	135,540.79	135,540.79	127,300.00	106%	124,026.90	142,578.00	87%
566 · Radio Maintenance	0.00	-5,620.51	0.00	5,000.00	-112%	0.00	0.00	-
567 · Alarm	0.00	465.78	931.56	1,000.00	47%	0.00	0.00	-
568 · Prisoner/Case Exp./Booking	0.00	2,124.85	4,249.70	5,000.00	42%	2,300.84	12,000.00	19%
569 · Storage	0.00	0.00	0.00	1,700.00	0%	0.00	0.00	-
570 · Training	819.27	11,093.68	11,093.68	10,000.00	111%	7,649.24	10,000.00	76%
571 · Records	450.00	450.00	900.00	3,500.00	13%	0.00	0.00	-
572 · Hiring	0.00	5,584.73	11,169.46	15,750.00	35%	5,917.80	15,750.00	38%
574 · Reserve Officers	2,204.21	0.00	0.00	4,000.00	0%	0.00	4,000.00	0%
576 · Misc. Dues, Meals & Travel	59.00	2,094.00	2,350.00	2,350.00	89%	4,510.79	2,850.00	158%
578 · POST - Reimburse	0.00	150.00	300.00	500.00	30%	0.00	0.00	-
580 · Utilities - Police	4,842.29	4,951.39	9,902.78	13,800.00	36%	4,602.71	13,800.00	33%
581 · Bldg Repairs/Maint.	0.00	0.00	0.00	3,000.00	0%	313.66	3,000.00	10%
582 · Expendable Office Supplies	191.44	1,498.37	2,996.74	6,500.00	23%	4,199.67	6,500.00	65%
587 · IT Contract	1,228.00	11,115.64	18,483.64	13,000.00	86%	0.00	0.00	-
588 · Telephone	6,335.39	10,071.88	20,143.76	27,500.00	37%	2,858.95	5,280.00	54%
590 · Janitorial	308.56	1,701.05	3,402.10	4,000.00	43%	1,706.70	4,000.00	43%
591 · General Liability Insurance	0.00	24,309.17	24,309.17	24,309.00	100%	0.00	0.00	-
592 · Publications	3,121.00	3,121.00	6,242.00	3,500.00	89%	3,030.00	3,500.00	87%
593 · Volunteer Programs	0.00	0.00	0.00	2,500.00	0%	0.00	0.00	-
594 · Community Policing	0.00	120.00	240.00	4,500.00	3%	0.00	4,500.00	0%
595 · Legal/Consulting - Police	402.15	1,190.60	2,381.20	25,000.00	5%	55,877.03	50,000.00	112%
596 · CAL I.D.	0.00	0.00	0.00	6,100.00	0%	0.00	6,100.00	0%
599 · Police Taxes Measure G Admin	0.00	1,004.69	2,009.38	4,000.00	25%	2,926.48	4,000.00	73%
550 · Other Police Expenses - Other	0.00	263.31	526.62	0.00	0%	0.00	0.00	-
Total 550 · Other Police Expenses	17,624.00	234,761.35	299,282.45	432,509.00	54%	246,560.59	340,451.00	72%
600 · Park/Rec Sal & Ben								
601 · Park & Rec Administrator	0.00	0.00	0.00	3,380.00	0%	4,749.76	6,788.00	70%
602 · Custodian	700.00	1,200.00	5,400.00	6,000.00	20%	2,810.00	5,250.00	54%
623 · Social Security/Medicare - Dist	0.00	0.00	0.00	259.00	0%	0.00	519.00	0%
Total 600 · Park/Rec Sal & Ben	700.00	1,200.00	5,400.00	9,639.00	12%	7,559.76	12,557.00	60%
635 · Park/Recreation Expenses								
640 · Community Center Expenses	0.00	0.00	0.00	0.00	-	0.00	0.00	-
641 · General Maintenance	0.00	280.00	560.00	1,000.00	28%	0.00	0.00	-

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642 · Utilities-Community Center	428.84	3,064.86	6,129.72	6,131.00	50%	1,822.76	1,327.00	137%
643 · Janitorial Supplies	0.00	0.00	0.00	500.00	0%	125.55	250.00	50%
644 · Landscaping	0.00	2,760.00	5,520.00	7,500.00	37%	0.00	0.00	-
645 · General Liab./Workers Comp	0.00	6,431.71	6,431.71	6,788.00	95%	0.00	0.00	-
646 · Community Center Repairs	0.00	135.00	270.00	1,500.00	9%	870.93	2,400.00	36%
647 · Rental	0.00	0.00	0.00	500.00	0%	0.00	0.00	-
648 · Community Center Equip Maint	0.00	0.00	0.00	0.00	-	318.62	3,000.00	11%
649 · Misc	0.00	0.00	0.00	250.00	0%	0.00	0.00	-
640 · Community Center Expenses - Other	0.00	0.00	0.00	0.00	-	0.00	0.00	-
Total 640 · Community Center Expenses	428.84	12,671.57	18,911.43	24,169.00	52%	3,137.86	6,977.00	45%
650 · Park								
651 · General Maintenance	0.00	0.00	40,000.00	48,500.00	0%	0.00	0.00	-
652 · Repairs	0.00	761.80	1,523.60	5,000.00	15%	0.00	0.00	-
653 · Landscaping	2,050.00	8,200.00	16,400.00	12,500.00	66%	0.00	0.00	-
654 · Janitorial Supplies	0.00	0.00	0.00	250.00	0%	0.00	0.00	-
655 · Rental	0.00	0.00	0.00	500.00	0%	0.00	0.00	-
656 · Utilities	296.46	7,247.50	14,495.00	13,000.00	56%	0.00	0.00	-
657 · General Liab/Workers Comp	0.00	6,431.71	6,431.71	6,710.00	96%	0.00	0.00	-
658 · Levy Administration	0.00	0.00	6,000.00	6,000.00	0%	0.00	0.00	-
659 · Misc	0.00	124.06	248.12	250.00	50%	0.00	0.00	-
Total 650 · Park	2,346.46	22,765.07	85,098.43	92,710.00	25%	0.00	0.00	-
660 · Annex Expenses								
662 · Utilities - Annex	0.00	0.00	0.00	0.00	-	0.00	0.00	-
665 · Annex General Maintenance	0.00	0.00	0.00	1,000.00	0%	0.00	0.00	-
666 · Annex Repairs	0.00	0.00	0.00	1,000.00	0%	0.00	0.00	-
667 · Annex Landscaping	0.00	1,640.00	4,100.00	5,000.00	33%	0.00	0.00	-
668 · Misc Annex Expenses	0.00	0.00	0.00	0.00	-	0.00	4,000.00	0%
669 · Misc Projects	0.00	0.00	0.00	2,000.00	0%	0.00	0.00	-
Total 660 · Annex Expenses	0.00	1,640.00	4,100.00	9,000.00	18%	0.00	4,000.00	0%
670 · Gardening Supplies	0.00	0.00	0.00	0.00	-	0.00	1,000.00	0%
672 · Kensington Park O&M	0.00	3,621.09	0.00	0.00	-	44,894.09	90,600.00	50%
674 · Tennis Courts (new title)	0.00	21,500.00	21,500.00	22,500.00	96%	0.00	10,000.00	0%
678 · Misc Park/Rec Expense	0.00	0.00	0.00	0.00	-	650.00	1,000.00	65%
Total 635 · Park/Recreation Expenses	2,775.30	62,197.73	129,609.86	148,379.00	42%	48,681.95	113,577.00	43%
800 · District Expenses								
808 · District Salaries	11,892.51	95,252.82	190,505.64	282,500.00	34%	86,897.07	227,347.00	38%
809 · District Payroll Taxes	1,536.51	9,332.58	18,665.16	22,000.00	42%	-472.39	17,392.00	-3%
810 · IT Contract	1,182.75	15,179.64	30,359.28	11,244.00	135%	18,150.16	30,088.00	60%
815 · Admin Communications	349.98	3,268.09	6,536.18	5,000.00	65%	1,961.13	5,000.00	39%
816 · Office Supplies	0.00	810.86	1,621.72	2,000.00	41%	0.00	0.00	-
817 · Postage	0.00	467.03	934.06	500.00	93%	0.00	0.00	-
818 · Mileage	0.00	0.00	0.00	200.00	0%	0.00	0.00	-
819 · Dues/Subscriptions	0.00	118.94	237.88	7,800.00	2%	0.00	0.00	-
820 · Copier Contract	529.45	1,997.94	3,995.88	6,893.00	29%	3,138.91	6,893.00	46%
825 · Board Continuing Ed/Conferences	0.00	0.00	0.00	5,000.00	0%	0.00	0.00	-
826 · Board Meetings	11.99	35.97	71.94	2,000.00	2%	0.00	0.00	-
830 · Legal (District/Personnel)	7,601.06	25,953.53	51,907.06	85,000.00	31%	116,229.52	80,840.00	144%
835 · Consulting	0.00	20,491.85	40,983.70	30,000.00	68%	16,737.50	25,800.00	65%
840 · Accounting	13,305.00	31,725.00	63,450.00	35,000.00	91%	38,060.34	51,450.00	74%

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850 · Insurance	0.00	24,309.17	48,618.34	24,308.00	100%	45,280.36	70,000.00	65%
851 · Workers Comp	0.00	11,876.67	23,753.34	7,088.00	168%	0.00	0.00	-
860 · Election	0.00	0.00	0.00	6,400.00	0%	0.00	0.00	-
861 · LAFCO	0.00	1,728.55	0.00	2,200.00	79%	0.00	0.00	-
865 · Police Bldg. Lease	3,050.25	18,301.25	36,602.50	40,000.00	46%	12,201.00	36,603.00	33%
870 · County Expenditures	0.00	6,652.06	13,304.12	24,300.00	27%	7,522.12	24,300.00	31%
890 · Waste/Recycle	200.00	1,300.00	2,600.00	5,000.00	26%	1,100.00	51,000.00	2%
891 · COVID	900.00	5,017.16	10,034.32	0.00	0%	0.00	0.00	-
898 · Misc. Expenses	1,283.26	11,349.09	22,698.18	10,000.00	113%	19,996.26	26,650.00	75%
899 · Depreciation Expense	0.00	0.00	0.00	0.00	-	0.00	0.00	-
Total 800 · District Expenses	41,842.76	285,168.20	566,879.30	614,433.00	46%	366,801.98	653,363.00	56%
950 · Capital Outlay								
965 · Personal Police Equipment-Asset	0.00	2,849.29	3,000.00	1,000.00	285%	0.00	0.00	-
966 · Police Traffic Equipment	0.00	0.00	0.00	0.00	-	1,000.00	0.00	-
968 · Office Furn/Eq	0.00	861.67	861.67	0.00	-	0.00	0.00	-
969 · Computer Equipment	0.00	2,044.78	7,000.00	7,000.00	29%	1,296.22	1,500.00	86%
971 · Park Land	0.00	0.00	0.00	5,000.00	0%	0.00	0.00	-
972 · Park Buildings Improvement	0.00	0.00	0.00	0.00	-	0.00	0.00	-
974 · Other Park Improvements	0.00	0.00	0.00	1,500.00	0%	1,445.88	0.00	-
975 · Community Center Loan Repayment	0.00	0.00	0.00	30,617.00	0%	0.00	30,617.00	0%
985 · Comm. Ctr Renovation (Cap Fund)	0.00	140,210.86	140,210.86	140,000.00	100%	934,807.75	1,761,670.00	53%
Total 950 · Capital Outlay	0.00	145,966.60	151,072.53	185,117.00	79%	938,549.85	1,793,787.00	52%
Total Expense	210,946.50	1,857,881.77	3,109,704.10	3,604,644.00	52%	2,701,276.42	5,136,829.00	53%
Net Ordinary Income	-100,426.76	1,527,169.63	472,219.46	-76,087.00	-2007%	590,076.35	-1,708,099.00	-35%
Other Income/Expense								
Other Expense								
700 · Bond Issue Expenses								
701 · Bond Proceeds	0.00	0.00	0.00	0.00	-	-65,001.28	0.00	-
710 · Bond Admin.	0.00	2,979.82	2,979.82	0.00	-	9,975.22	0.00	-
715 · Bond Interest Income	0.00	-539.67	-539.67	0.00	-	-576.06	0.00	-
720 · Bond Principal	0.00	150,662.12	150,662.12	0.00	-	149,165.48	0.00	-
730 · Bond Interest	0.00	3,201.57	3,201.57	0.00	-	6,371.34	0.00	-
Total 700 · Bond Issue Expenses	0.00	156,303.84	156,303.84	0.00	-	99,934.70	0.00	-
Total Other Expense	0.00	156,303.84	156,303.84	0.00	-	99,934.70	0.00	-
Net Other Income	0.00	-156,303.84	-156,303.84	0.00	-	-99,934.70	0.00	-
Net Income	-100,426.76	1,370,865.79	315,915.62	-76,087.00	-1802%	490,141.65	-1,708,099.00	-29%