



Kensington Community Services District

DATE: June 11, 2026

TO: Board of Directors

FROM: David Aranda, Interim General Manager (IGM)

SUBJECT: Approval of the 2027 Fiscal Year Budget for Kensington Community Services District

RECOMMENDATION:

Approve the Fiscal Year 2027 budget and adopt Resolution No. 2026-09 Authorizing the Adoption of the Budget for Fiscal Year 2027 (July 1, 2026 – June 30, 2027).

BACKGROUND:

The Board of Directors were presented with a draft budget at the May 14th meeting, and several suggestions were made regarding the budget. The notice of a public hearing was properly advertised, and the public hearing has now taken place.

Please accept the attached Fiscal Year 2027 budget with the following changes and comments:

1. The revenue line items for property tax were increased to reflect a more accurate projection of expected revenue for fiscal year 2027.
2. The revenue line for interest in the general fund was increased to reflect a more accurate expectation of interest that will be earned over the next fiscal year.
3. Under district expenses for the general fund, the IGM added an expense line entitled "landscape and maintenance" with a dollar amount of \$6,000. This reflects work around the Public Safety Building that will be done throughout the year. The IGM also increase the website development/maintenance line item by \$2,500 and the IT Services and equipment by \$5,000. This reflects an estimate of work in the upcoming fiscal year to continue integrating the two districts into one.
4. The IGM increased legal fees from \$45,000 to \$60,000 based on some information regarding the CalPERS audit.
5. In the police revenue line items, the special tax was increased to \$686,000 and the Measure G tax was increased to \$741,000. This is based on the calculations NBS has provided in their submission to the county in placing the tax on the property tax rolls for 2026/2027.
6. The IGM increased the overtime from \$70,000 to \$80,000 based on historical numbers.

7. The IGM increased the police building lease from \$75,000 to \$80,000 based on a possible increase from the modular company the District rents from.
8. In the Fire Department's budget, the El Cerrito Contract Fee was increased to \$4,897,000 which was based on the City of El Cerrito's draft budget found on their website. This is not confirmed yet and the reconciliation numbers have not been confirmed yet.
9. The Emergency Preparedness Coordinator's line was increased to \$110,000.
10. In parks, the Community Center revenue was increased to \$40,000.
11. The landscaping line was increased to \$45,000 based on some extra landscaping that may need to be done over this coming fiscal year.
12. \$5,000 was added to the parks consulting line item. This is in conjunction with the capital projects that may take place in the upcoming year and the possibility of professional help in accomplishing some of those projects.
13. I have placed \$120,000 under park capital improvement. This addition is based on a request by Director Gough and includes some items that the IGM sees as necessary capital projects as well. This does not include the path work. Over the course of the fiscal year, various projects will be brought before the board with recommendations from the IGM, on the order of importance. At that time, the board would approve the specific capital projects as presented.

Attached to this ASI are the Ridgeline budget estimates for Fiscal Year 2027 and the information that was presented at the May meeting regarding the budget.

Please note that at the July or August meeting the IGM will present to the board a summary of the fiscal year that ended regarding budget to actual and will present the financial status of the District based upon monies that are designated for operations and specific reserves so that a clear picture might be determined of monies in reserve that would be available to the District.

The IGM is waiting on the actual invoices from SDRMA for Workers Compensation and Property, Liability and Vehicles. Should there be a dramatic shift in what was budgeted as opposed to what we are paying we may need to come back to the board with a budget amendment. The same would be true when the City of El Cerrito finalizes the amount the District will be paying for contractual fire services.

EXHIBIT(S):

- 2027 Fiscal Year Budget
- Resolution No. 2026-09 A Resolution of the Kensington Community Services District Authorizing the Adoption of the Budget for Fiscal Year 2027 (July 1, 2026 – June 30, 2027).
- Ridgeline budget estimates
- Summary of the draft budget for Fiscal Year 2026-2027

	FY 27 Revenues	Capital Revenue	FY 27 Expenditures	FY 27 Capital Expenses	Reserves	Net FY 27 End
General Fund	\$9,130,700.00		\$907,760.78	\$150,673.00		\$8,072,266.22
Police	\$1,767,000.00		\$3,515,321.00	\$55,000.00		(\$1,803,321.00)
Parks	\$122,500.00	\$35,000.00	\$236,074.42	\$215,500.00		(\$294,074.42)
Waste Management	\$120,000.00		\$99,200.00			\$20,800.00
Fire	\$256,802.00		\$3,285,539.00	\$2,118,461.00		(\$5,147,198.00)
Total	\$11,397,002.00	\$35,000.00	\$8,043,895.20	\$2,539,634.00		\$848,472.80
Rolling Stock Reserve					\$237,247	
6 mos. Reserve addition					\$137,167	
Net remaining undesignated						\$474,058.80



Kensington Community Services District
Proposed Budget FY 26/27
General Fund

Account #		General Fund	FY 25 CSD	FY 26 YTD results	FY 26 YTD results	FY 26 CSD	FY 26 Fire	Total FY 26	FY 27 Proposed
Old	New		Actual Results	May 31	FIRE	Adopted Budget	Amended budget	Budget	Budget
401	01-401	Levy Tax - Co. Prop 1%	\$2,579,479	\$2,499,727	\$5,640,381	\$2,575,000	\$5,883,985	\$8,458,985	\$8,800,000
456	01-456	Interest	\$117,753	\$149,124		\$75,000		\$75,000	\$300,000
458	01-458	Other District Revenue - Allocation	\$61,607			\$25,844		\$25,844	\$30,700
480	01-480	Rental Revenue	\$7,316						
		Total Revenue	\$2,766,154	\$2,648,852	\$5,640,381	\$2,675,844	\$5,883,985	\$8,559,829	\$9,130,700
		Expenses							
800	01-800	District Expenses							
815	01-815	Admin Communications	\$16,300	\$11,783		\$10,000		\$10,000	\$15,000
	01-814	Website Development/Maintenance			\$4,323		\$3,846	\$3,846	\$10,000
	01-813	IT Services & Equipment			\$20,845		\$5,000	\$5,000	\$15,000
816	01-816	Office Supplies	\$4,440	\$8,447	\$8,899	\$4,000	\$10,405	\$14,405	\$10,000
817	01-817	Printing & Postage	\$2,071	\$6,212		\$7,500		\$7,500	\$6,000
818	01-818	Mileage Reimbursement	\$1,158	\$1,083		\$1,000		\$1,000	\$1,500
819	01-819	Subscriptions/Memberships	\$14,279	\$11,366		\$20,000		\$20,000	\$20,000
820	01-820	Copier Contract	\$4,097	\$3,991		\$4,000		\$4,000	\$2,000
825	01-825	Board Continuing Ed/Conferences			\$2,369	\$4,000	\$5,000	\$9,000	\$5,000
826	01-826	Board Meetings		\$665					\$0
831	01-831	Training and Travel Admin	\$11,589	\$8,845		\$15,000		\$15,000	\$15,000
	01-832	Landscape & Maintenance							\$6,000
	01-580	Utilities			\$4,097				\$5,000
		Total District Expenses	\$53,932	\$52,390	\$40,534	\$65,500	\$24,251	\$89,751	\$110,500
		Salaries							
807	01-807	Salaries	\$228,021	\$233,377	\$73,170	\$277,644	\$88,385	\$366,029	\$390,396
808	01-808	Payroll Taxes	\$17,143	\$20,203	\$6,149	\$21,239	\$7,086	\$28,325	\$29,865
809	01-809	Benefits / Unemployment			\$3,000		\$6,067		\$0
		Total salaries	\$245,165	\$253,580	\$82,319	\$298,883	\$101,538	\$394,354	\$420,261
		Professional Services							
835	01-835	Consulting	\$102,009	\$42,779		\$25,000		\$25,000	\$10,000



**Kensington Community Services District
Proposed Budget FY 26/27
General Fund**

Account #		General Fund	FY 25 CSD Actual Results	FY 26 YTD results May 31	FY 26 YTD results FIRE	FY 26 CSD Adopted Budget	FY 26 Fire Amended budget	Total FY 26 Budget	FY 27 Proposed Budget
Old	New								
	01-836	Operational Consulting			\$96,524		\$109,730	\$109,730	\$50,000
	01-838	Other Consulting							
840	01-840	Consulting Accounting	\$111,761	\$44,983		\$75,000	\$20,000	\$95,000	\$45,000
840	01-841	Audit			\$20,500		\$22,500	\$22,500	\$30,000
830	01-830	Legal (District/Personnel)	\$67,909	\$58,986		\$45,000	\$18,000	\$63,000	\$60,000
850	01-850	Risk Management Insurance	\$55,308	\$53,422	\$16,856	\$56,000	\$24,582	\$80,582	\$65,000
851	01-851	Workers Compensation	\$4,395	\$2,315	\$1,993	\$6,000	\$3,251	\$9,251	\$7,500
860	01-860	Election	300					\$0	\$8,000
861	01-861	LAFCO	\$1,547	\$1,850	\$2,555	\$2,000	\$2,555	\$4,555	\$3,000
870	01-870	County Expenditures			\$45,548	\$5,000	\$42,334	\$47,334	\$68,000
898	01-898	Other Expenses		\$4,608		\$5,000	\$20,000	\$25,000	\$5,000
550.6	01-550.6	FSA Expenses	\$3,339	(\$1,489)				\$0	\$1,500
997	01-997	Payroll Expense	\$13,688	\$10,270	\$1,018	\$14,000	\$1,018	\$15,018	\$14,000
	01-572	Recruiting/Hiring/Background			\$16,000		\$16,000	\$16,000	\$10,000
		Total Administrative expenses	\$360,255	\$217,723	\$200,994	\$233,000	\$279,970	\$512,970	\$377,000
		Debt Service							
	01-977	PSB Loan principle			\$57,002		\$57,002	\$57,002	\$59,322
	01-979	PSB loan interest			\$84,523		\$84,523	\$84,523	\$81,351
		Total Expenses	\$659,352	\$523,694	\$465,371	\$597,383	\$547,284	\$1,138,600	\$1,048,434
		Net Operating Revenue/ (Expense)	\$2,106,802	\$2,125,158	\$5,175,010	\$2,078,461	\$5,336,701	\$7,421,229	\$8,082,266



Kensington Community Services District
Proposed Budget FY 26/27
Police Department

Account #		PD	FY 25 Actual	FY 26 YTD results -	FY 26 Adopted	FY 27 Proposed
Old	New	Account	Results	May 31	Budget	Budget
402	02-402	Special Tax-Police	\$686,040	\$651,738	\$685,500	\$686,000
404	02-404	Measure G Supplemental Tax	\$705,523	\$678,721	\$700,000	\$741,000
410	02-410	Police Fees/Service Charges	\$13,912	\$13,673	\$10,000	\$15,000
Total Assessments			\$1,405,475	\$1,344,132	\$1,395,500	\$1,442,000
Grant Revenue						
414	02-414	POST Reimbursement	\$2,046	\$7,548	\$5,000	\$3,000
415	02-415	SLESF	\$194,663	\$207,033	\$200,000	\$200,000
422	02-422	Grant Revenue	\$41,000			\$0
Total Grant Revenue			\$237,709	\$214,582	\$205,000	\$203,000
Reimbursements&fees						
418	02-418	CERBT Disbursements	\$129,058	\$9,514	\$121,100	\$122,000
	02-419	Other Misc. Revenue/Refunds				
TOTAL REVENUE			\$1,772,242	\$9,514	\$1,721,600	\$1,767,000
EXPENSES						
	500	Police Salaries				
502.1	02-807	Salaries	\$1,270,099	\$1,245,946	\$1,353,586	\$1,471,456
503	02-503	Holiday Pay	\$46,823	\$45,151	\$48,500	\$50,373
503.4	02-503.4	Incentive pay - Longevity	\$9,644	\$8,861	\$7,500	\$13,760
504	02-504	Incentive Pay- Education	\$13,720	\$14,022	\$15,000	\$17,110
505	02-505	Incentive Pay- POST Certificate	\$32,401	\$38,540	\$30,000	\$51,174
Total Officer Salaries			\$1,372,687	\$1,352,520	\$1,454,586	\$1,603,873
506	02-506	Overtime	\$77,746	\$106,949	\$75,000	\$80,000
		Overtime Special Events				\$10,000
508	02-508	Non-Sworn Salaries				
Total Police Salaries			\$1,450,433	\$1,459,469	\$1,529,586	\$1,693,873
Benefits						



Kensington Community Services District
Proposed Budget FY 26/27
Police Department

Account #		PD	FY 25 Actual	FY 26 YTD results -	FY 26 Adopted	FY 27 Proposed
Old	New	Account	Results	May 31	Budget	Budget
509	02-509	Hiring Bonus	\$24,000	\$12,000	\$8,000	\$10,000
510	02-510	Vacation Cash Out				
516	02-516	Uniform Allowance	\$11,300	\$1,050	\$2,400	\$1,200
520	02-520	In Lieu Health Expense				\$12,000
521-A	02-521A	Medical/Vision/Dental (Active)	\$205,382	\$211,082	\$240,000	\$205,000
521-R	02-521R	Medical/Vision/Dental (Retired)	\$118,274	\$89,357	\$121,000	\$90,000
522	02-522	Officer Life Insurance		\$4,188	\$6,500	\$3,300
		Total Benefits	\$358,956	\$317,676	\$377,900	\$321,500
		Taxes & Workers Comp				
523	02-808	Payroll Taxes	\$21,052	\$20,876	\$20,000	\$26,000
524	02-524	Payroll Taxes (non sworn)				
530	02-851	Workers Compensation	\$45,000	\$76,083	\$84,000	\$77,190
		Total Taxes & Workers Com	\$66,052	\$96,959	\$104,000	\$103,190
		Retirement				
527	02-527	CalPERS District Share	\$389,640	\$234,291	\$290,000	\$284,000
528	02-528	CalPERS Officers Share				
529	02-529	Pension Obligation Bond Payment	\$71,629	\$327,640	\$330,900	\$331,258
		Total retirement	\$461,269	\$561,930	\$620,900	\$615,258
		Operations & Admin Expenses				
519	02-519	Axon - Body Camera/Tasers/Storage		\$20,644	\$25,000	\$30,500
	02-555	CAPS				\$11,500
554	02-554	Traffic Safety/Equipment	\$16,297	\$6,248	\$15,000	\$18,000
568	02-568	Evidence, Investigation, Forensic Services	\$6,678	\$4,018	\$8,500	\$7,000
571	02-571	Records, PRA, and Redaction Software	\$900	\$2,626	\$5,000	\$0
575	02-575	Community Safety Cameras		\$14,807	\$15,000	\$15,000
576	02-819	Subscriptions/Memberships	\$3,390	\$10,217	\$3,000	\$8,000



Kensington Community Services District
Proposed Budget FY 26/27
Police Department

Account #		PD	FY 25 Actual	FY 26 YTD results -	FY 26 Adopted	FY 27 Proposed
Old	New	Account	Results	May 31	Budget	Budget
594	02-594	Community Events & Volunteer programs	\$8,071	\$8,402	\$8,000	\$9,000
569	02-569	Emergency Preparedness				
Total Police Operating			\$35,336	\$66,961	\$79,500	\$99,000
Building & District Expenses						
552	02-816	Office Supplies And Expenses	\$6,399	\$8,427	\$6,500	\$10,000
567	02-567	Building Alarm, Fire, Security, and Maintenance	\$6,567	\$4,630	\$6,500	\$5,000
580	02-580	Utilities	\$35,221	\$30,861	\$35,000	\$35,000
581	02-581	Building Repairs and Maintenance	\$13,592	\$3,540	\$6,000	\$4,000
587	02-587	IT Contract	\$54,551	\$44,804	\$50,000	\$45,000
590	02-590	Janitorial	\$15,150	\$13,295	\$13,000	\$13,000
592	02-592	Website Social Media Contracts	\$199	\$3,717	\$1,000	\$1,000
597	02-597	Police Building Lease	\$86,665	\$67,488	\$88,000	\$80,000
Total Building & District Expenses			\$218,344	\$176,762	\$206,000	\$193,000
Fleet Related Expenses						
561	02-561	Fleet Maintenance, Fuel, Toll, Transportation	\$73,115	\$85,272	\$55,650	\$75,000
563	02-563	Vehicle Lease	\$99,993	\$27,539	\$15,000	\$16,000
566	02-566	Radio Maintenance	\$10,488	\$16,256	\$15,000	\$10,000
588	02-588	Police Fleet Cellular Contract	\$10,767	\$8,487	\$10,000	\$12,000
Total Fleet			\$194,363	\$137,553	\$95,650	\$113,000
Personnel Misc.						
553	02-553	Uniforms, Equipment, and Duty Gear	\$6,567	\$14,834	\$15,000	\$20,000
570	02-831	Training And Travel Expense	\$20,770	\$23,980	\$25,000	\$25,000
572	02-572	Recruiting, Hiring & Background	\$8,506	\$2,738	\$7,500	\$1,500
574	02-574	Reserve Program	\$208		\$4,000	\$1,500
598	02-835	Consulting - background/hiring/rec	\$61,469	\$39,348	\$60,000	\$50,000
Total Personnel Misc.			\$97,520	\$80,900	\$111,500	\$98,000



Kensington Community Services District
Proposed Budget FY 26/27
Police Department

Account #		PD	FY 25 Actual	FY 26 YTD results -	FY 26 Adopted	FY 27 Proposed
Old	New	Account	Results	May 31	Budget	Budget
Professional Services & Liability						
591	02-850	Risk Management Insurance	\$66,000	\$68,324	\$70,000	\$80,000
595	02-830	Legal	\$14,450	\$8,382	\$13,000	\$4,000
	02-596	Lexipole				\$4,500
564	02-564	Cal-ID, ARIES, SunRidge, LEFTA	\$10,306	\$169,556	\$180,000	\$190,000
Total Prof. Services & Liability			\$90,756	\$246,263	\$263,000	\$278,500
963	02-963	Patrol Car Accessories		\$69,356	\$62,678	\$40,000
967	02-967	Station Equipment		\$17,353	\$12,000	\$15,000
968	02-968	Office Furniture/Equipment				
Total Expenses			\$2,973,029	\$3,231,182	\$3,462,714	\$3,570,321
Net Income			(\$1,200,787)	(\$3,221,667)	(\$1,741,114)	(\$1,803,321)



**Kensington Community Services District
Proposed Budget FY 26/27
Fire Department**

Account #		Fire	FY 25 Actual results	FY 26 YTD results - FY 26 Amended		FY 27 Proposed Budget
Old	New			May 31	Budget	
Revenue						
	03-418	CERBT Disbursements	\$59,444	\$52,459	\$54,752	\$53,000
	03-450	Lease Agreement				
	03-419	Other Revenue				\$3,000
	03-452	Other Tax Income	\$7,084	\$3,031	\$25,000	\$0
	03-453	Investment Income	\$192,345	\$142,250	\$181,979	\$0
	03-402	Special Taxes	\$200,827	\$200,802	\$200,802	\$200,802
		Total Revenue	\$459,700	\$398,542	\$462,533	\$256,802
Expenses						
COMMUNITY SERVICE ACTIVITIES						
	03-569	Emergency Preparedness	\$4,907	\$5,979	\$0	\$6,000
	03-906	Hazardous Vegetation Removal Grant		\$39,410	\$41,460	\$80,000
	03-908	Public Education	\$12,204	\$16,609	\$15,000	\$16,000
	03-905	KEEP Grant				\$15,000
		Total Expenses	\$17,112	\$61,998	\$56,460	\$117,000
DISTRICT ACTIVITIES						
Building Activities						
	01-567	Building Alarm, Fire, Security, and Maintenance		\$5,132	\$14,683	\$16,000
	01-644	Landscaping		\$2,380	\$2,400	\$5,000
	01-590	Janitorial Service	\$1,800		\$3,240	\$1,000
	03-590	Janitorial (Med Waste Disposal)		\$4,905	\$4,494	\$5,000
	01-567	Miscellaneous Maint.	\$2,893	(\$5,808)	\$2,000	\$0
		Total Building Activities	\$4,693	\$6,609	\$24,817	\$27,000
	03-553	Uniforms, Equipment, and Duty Gear		\$1,432	\$6,695	\$4,000
	03-898	Other Expenses	\$5,452	\$0	\$5,150	\$5,000



Kensington Community Services District
Proposed Budget FY 26/27
Fire Department

Account #		Fire Account	FY 25 Actual results	FY 26 YTD results - FY 26 Amended		FY 27 Proposed Budget
Old	New			May 31	Budget	
	03-576	Subscriptions/Memberships	\$9,094	\$7,184	\$9,785	\$5,000
	03-580	Utilities (Telephone & PG&E)	\$4,924	\$46,528	\$46,551	\$52,500
		Total Office	\$19,470	\$55,145	\$68,181	\$66,500
		OUTSIDE PROFESSIONAL SERVICES				
	01-840	Accounting	\$37,365	\$20,215	\$20,000	\$0
	03-1009	Actuarial Valuation	\$6,000	\$9,500	\$3,200	\$6,000
	01-898	Bank Fee	\$25	\$20,500	\$25	\$0
	03-1010	El Cerrito Contract Fee	\$4,320,658	\$4,178,459	\$4,480,522	\$4,897,000
	03-1011	El Cerrito Reconciliation(s)	(\$42,866)	(\$17,861)	\$58,313	\$80,000
	03-837	Emergency prep coordinator		\$94,936	\$114,263	\$110,000
	03-1012	Fire Abatement Contract		\$0	\$5,513	\$0
	03-1015	Fire Engineer Plan Review		\$2,855	\$3,090	\$3,000
	01-830	Legal Fees	\$34,763	\$30,657	\$18,000	\$0
	03-850	Risk Management Insurance	\$12,547	\$16,856	\$24,582	\$0
	03-1016	Wildland Vegetation Mgmt	\$2,350	(\$4,234)	\$4,244	\$4,500
		Total OUTSIDE PROFESSIONAL SERVICES	\$4,370,841	\$4,351,884	\$4,933,717	\$5,100,500
		RETIREE MEDICAL BENEFITS				
	03-521R	Medical/Vision/Dental (Retired)	\$51,638	\$43,304	\$47,637	\$53,000
		Total RETIREE MEDICAL BENEFITS	\$51,638	\$43,304	\$47,637	\$53,000
	03-967	Station Equipment			\$41,700	\$40,000
		Total Expenses	\$4,459,061	\$4,512,330	\$5,172,512	\$5,404,000
		Net Income	(\$3,999,360)	(\$4,113,788)	(\$4,709,979)	(\$5,147,198)



Kensington Community Services District
Proposed Budget FY 26/27
Parks

Account #		Parks Revenue	FY 25 Actual	FY 26 YTD results -	FY 26 Adopted	FY 27
Old	New		Results	May 31	Budget	Proposed
424	04-402	Special Tax-Landcape and Learning Parks	\$45,716	\$44,675	\$49,000	\$50,000
427	04-427	Community Center Revenue	\$46,964	\$49,193	\$38,000	\$40,000
438	04-438	Tennis Court Revenue	\$2,770	\$1,550	\$2,500	\$1,500
439	04-419	Other Misc. Revenue	\$13,715	\$1,100	\$0	\$0
TOTAL REVENUE			\$109,165	\$96,518	\$89,500	\$91,500
471	04-470	KCC Annual Fees	\$30,097	\$15,249	\$30,000	\$31,000
Total Revenue			\$139,262	\$111,766	\$119,500	\$122,500
EXPENSES						
Salaries and Benefits						
601&602	04-807	Salaries	\$54,362	\$51,316	\$68,100	\$73,548
623	04-808	Payroll Taxes	\$4,360	\$3,902	\$5,210	\$5,626
Total Salaries & Benefits			\$58,722	\$55,218	\$73,310	\$79,174
Operations & Admin Expenses						
Parks Expenses						
640	04-640	General Maintenance	\$31,800	\$16,669	\$25,000	\$20,000
641	04-641	Utilities	\$32,945	\$24,607	\$28,000	\$30,000
642	04-580	Janitorial Supplies	\$2,524	\$2,191	\$2,500	\$2,500
643	04-590	Landscaping	\$40,825	\$29,350	\$36,000	\$45,000
644	04-644	Workers Compensation	\$3,000	\$1,833	\$4,000	\$5,600
645	04-851	Community Center Maintenance & Repairs	\$8,367	\$5,739	\$10,000	\$7,500
646&699	04-581	Legal	\$2,225		\$3,000	\$1,000
647	04-830	Consulting				\$5,000
647	04-835	Interest Expense	\$5,192			
649	04-649					
Total Park Expenses			\$126,877	\$80,390	\$108,500	\$116,600
Other Park expenses						



Kensington Community Services District
Proposed Budget FY 26/27
Parks

Account #		Parks Revenue	FY 25 Actual Results	FY 26 YTD results - May 31	FY 26 Adopted Budget	FY 27 Proposed
Old	New					
699	04-699	Community Center Expenses - Other				
657	04-850	Risk Management Insurance	\$15,000	\$13,750	\$15,000	\$18,000
658	04-658	Levy Administration	\$9,247	\$8,158	\$9,000	\$11,300
659	04-898	Other Expenses	\$67,978	\$10,928	\$10,000	\$10,000
674	04-674	Parks Maintenance and Repair	\$200		\$1,000	\$1,000
Total Other expenses			\$92,424	\$32,836	\$35,000	\$40,300
TOTAL EXPENSE			\$278,023	\$168,444	\$216,810	\$236,074
NET REVENUE / (EXPENSE)			(\$168,858)	(\$56,677)	(\$97,310)	(\$113,574)
Capital Outlay						
Capital Income						
		PATH Dedicated Capital Revenue		\$35,000	\$35,000	\$35,000
470	04-471	KCC Reserves	\$30,000	\$60,000		\$0
Total capital income			\$30,000	\$95,000	\$35,000	\$35,000
Capital expenses						
972	04-972	Park Capital Improvement		\$119,748		\$120,000
978	04-968	Park Furniture and Equipment	\$1,157			\$0
	04-976	PATHS Capital Expense	\$460	\$32,913	\$30,000	\$65,000
974	04-974	Other Park Improvements		\$22,240		
975	04-975	Community Center Loan Repayment	\$25,294		\$30,500	\$30,500
Total capital expenses			\$26,911	\$174,901	\$60,500	\$215,500
Net Income			(\$164,152)	(\$136,578)	(\$122,810)	(\$294,074)



Kensington Community Services District
Proposed Budget FY 26/27
Waste Management

Account #		WM	FY 25 Actual	FY 26 YTD results -	FY 26	FY 27
Old	New	Account	Results	May 31	Adopted	Proposed
Revenue						
448	05-448	Franchise Fees	\$128,795	\$95,998	\$120,000	\$120,000
461	05-461	Waste Removal Franchise Fee				\$0
481	05-422	Grant Revenue	\$75,000			\$0
455	05-456	Interest				\$0
TOTAL REVENUE			\$203,795	\$95,998	\$120,000	\$120,000
EXPENSES						
Operations & Admin Expenses						
751	05-751	Waste Removal Franchise Fee Expense	\$54,509	\$37,664	\$51,000	\$51,000
752	05-752	Waste Management Program Admin	\$24,362		\$25,844	\$30,700
753	05-898	Other Expenses	\$2,714	\$700	\$5,000	\$2,500
754	05-830	Legal	\$5,849		\$10,000	\$2,500
754	05-835	Consulting				\$10,000
799	05-799	Waste Management grant expenses	\$57,035	\$11,546	\$25,000	\$2,500
Total Operations & Admin Expenses			\$144,468	\$49,911	\$116,844	\$99,200
Net Revenue/ (Expense)			\$59,327	\$46,088	\$3,156	\$20,800

RESOLUTION NO. 2026-09

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE KENSINGTON COMMUNITY SERVICES DISTRICT
AUTHORIZING THE ADOPTION OF THE BUDGET FOR FISCAL YEAR 2027
(July 1, 2025 - June 30, 2026)**

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

WHEREAS, on June 11, 2026 at 7:00 p.m. a Public Hearing was held to take any and all comments regarding the Fiscal Year 2027 budget as presented; and

WHEREAS on June 11, 2026 at the Regular Meeting of the Board of Directors for the Kensington Community Services District the General Manager prepared and submitted to the Board of Directors the proposed budget for Fiscal Year 2026 commencing July 1, 2026, and ending June 30, 2027; and

WHEREAS, after hearing from all interested persons, the Board has also determined that the aforesaid expenses should be paid by the combination of rates, charges, assessments and taxes set forth herein so as to equitably apportion the burden of paying for such services.

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 2027 as presented 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 2027.

PASSED AND ADOPTED by the Board of Directors of the Kensington Community Services District upon motion by Director _____, seconded by Director _____, on Thursday, the 11th day of June, 2026, by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAINED:

Sylvia Hacaj
President, Board of Directors

HEREBY CERTIFY the foregoing resolution was duly and regularly adopted by the Board of Directors of the Kensington Community Services District at the regular meeting of said Board held on Thursday, the 11th day of June 2026.

Lynelle M. Lewis
District Clerk of the Board

David Aranda
Interim General Manger

Table C-2
Kensington Consolidated District
Operating Statement Projections Detail - General Fund

Description	FYE 2026 Projection	FYE 2027 Projection	FYE 2028 Projection	FYE 2029 Projection	FYE 2030 Projection	FYE 2031 Projection	FYE 2032 Projection	FYE 2033 Projection	FYE 2034 Projection
<i>Inflation Factor</i>	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Revenue									
Property Taxes	\$8,494,255	\$8,791,554	\$9,099,258	\$9,417,732	\$9,747,353	\$10,088,510	\$10,441,608	\$10,807,065	\$11,185,312
Other Taxes (HOPTR)	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Interest Income	\$278,432	\$305,522	\$333,931	\$359,499	\$388,885	\$421,780	\$397,820	\$433,802	\$472,728
Other Revenues	\$22,060	\$22,722	\$23,403	\$24,106	\$24,829	\$25,574	\$26,341	\$27,131	\$27,945
Waste Mgmt Fund Contribution	\$30,619	\$31,767	\$32,086	\$33,297	\$33,628	\$34,907	\$35,251	\$36,600	\$36,958
Total Revenue	\$8,850,366	\$9,176,565	\$9,513,679	\$9,859,634	\$10,219,695	\$10,595,771	\$10,926,020	\$11,329,597	\$11,747,943
Expenses									
<i>Office Wages & Related</i>									
Salaries	\$624,520	\$635,137	\$645,934	\$656,915	\$668,083	\$679,440	\$690,990	\$702,737	\$714,684
Medical/Dental Benefits	\$44,000	\$44,000	\$44,000	\$44,000	\$44,000	\$44,000	\$44,000	\$44,000	\$44,000
Payroll Taxes	\$42,144	\$42,994	\$43,861	\$44,748	\$45,654	\$46,580	\$47,526	\$48,493	\$49,481
Workers Comp	\$6,341	\$6,531	\$6,727	\$6,929	\$7,136	\$7,351	\$7,571	\$7,798	\$8,032
Payroll Processing & Related	\$15,450	\$15,914	\$16,391	\$16,883	\$17,389	\$17,911	\$18,448	\$19,002	\$19,572
<i>Subtotal: Office Wages & Related</i>	<i>\$732,455</i>	<i>\$744,575</i>	<i>\$756,913</i>	<i>\$769,474</i>	<i>\$782,262</i>	<i>\$795,281</i>	<i>\$808,536</i>	<i>\$822,030</i>	<i>\$835,768</i>
<i>Outside Professional Services</i>									
Audit	\$30,000	\$30,900	\$31,827	\$32,782	\$33,765	\$34,778	\$35,822	\$36,896	\$38,003
Actuarial Valuation	\$8,000	\$4,800	\$8,487	\$5,092	\$9,004	\$5,402	\$9,552	\$5,731	\$10,134
Bank Fees	\$52	\$53	\$55	\$56	\$58	\$60	\$61	\$63	\$65
County Expenses	\$68,084	\$70,126	\$72,230	\$74,397	\$76,629	\$78,928	\$81,296	\$83,735	\$86,247
IT Services & Equipment	\$14,935	\$15,383	\$15,845	\$16,320	\$16,809	\$17,314	\$17,833	\$18,368	\$18,919
Risk Mgmt Insurance	\$81,232	\$83,669	\$86,180	\$88,765	\$91,428	\$94,171	\$96,996	\$99,906	\$102,903
LAFCO	\$4,223	\$4,350	\$4,480	\$4,615	\$4,753	\$4,896	\$5,042	\$5,194	\$5,350
Legal Fees	\$62,360	\$64,231	\$66,158	\$68,142	\$70,187	\$72,292	\$74,461	\$76,695	\$78,996
Professional Services	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Website Dev't/Maintenance	\$3,708	\$3,819	\$3,934	\$4,052	\$4,173	\$4,299	\$4,428	\$4,560	\$4,697
Long-Term Financial Planner	\$2,575	\$2,652	\$2,732	\$2,814	\$2,898	\$2,985	\$3,075	\$3,167	\$3,262
<i>Subtotal: Professional Services</i>	<i>\$300,169</i>	<i>\$304,984</i>	<i>\$316,927</i>	<i>\$322,035</i>	<i>\$334,705</i>	<i>\$340,124</i>	<i>\$353,566</i>	<i>\$359,315</i>	<i>\$373,576</i>

Table C-2
Kensington Consolidated District
Operating Statement Projections Detail - General Fund

Community Service Activities									
Public Education (Emergency Prep)	\$15,450	\$15,914	\$16,391	\$16,883	\$17,389	\$17,911	\$18,448	\$19,002	\$19,572
CERT Emergency Kits	\$2,548	\$2,625	\$2,703	\$2,785	\$2,868	\$2,954	\$3,043	\$3,134	\$3,228
Open Houses	\$2,060	\$2,122	\$2,185	\$2,251	\$2,319	\$2,388	\$2,460	\$2,534	\$2,610
Community Shredder	\$5,665	\$5,835	\$6,010	\$6,190	\$6,376	\$6,567	\$6,764	\$6,967	\$7,176
Firesafe Planning Grants	\$10,300	\$10,609	\$10,927	\$11,255	\$11,593	\$11,941	\$12,299	\$12,668	\$13,048
Community Sandbags	\$3,605	\$3,713	\$3,825	\$3,939	\$4,057	\$4,179	\$4,305	\$4,434	\$4,567
Volunteer Appreciation	\$515	\$530	\$546	\$563	\$580	\$597	\$615	\$633	\$652
Community Service - Other	\$515	\$530	\$546	\$563	\$580	\$597	\$615	\$633	\$652
<i>Subtotal: Community Services</i>	<i>\$40,658</i>	<i>\$41,878</i>	<i>\$43,134</i>	<i>\$44,428</i>	<i>\$45,761</i>	<i>\$47,134</i>	<i>\$48,548</i>	<i>\$50,004</i>	<i>\$51,505</i>
District Activities									
Election	\$0	\$8,487	\$0	\$9,004	\$0	\$9,552	\$0	\$10,134	\$0
Board Professional Dev't	\$10,000	\$10,300	\$10,609	\$10,927	\$11,255	\$11,593	\$11,941	\$12,299	\$12,668
Training and Travel Admin	\$15,450	\$3,000	\$3,090	\$3,183	\$3,278	\$3,377	\$3,478	\$3,582	\$3,690
Staff Appreciation	\$2,575	\$2,652	\$2,732	\$2,814	\$2,898	\$2,985	\$3,075	\$3,167	\$3,262
Memberships / Dues / Subscriptions	\$15,000	\$15,450	\$15,914	\$16,391	\$16,883	\$17,389	\$17,911	\$18,448	\$19,002
<i>Subtotal: District Activities</i>	<i>\$43,025</i>	<i>\$39,889</i>	<i>\$32,344</i>	<i>\$42,319</i>	<i>\$34,314</i>	<i>\$44,896</i>	<i>\$36,404</i>	<i>\$47,630</i>	<i>\$38,621</i>
Office									
Office Expenses	\$4,120	\$4,244	\$4,371	\$4,502	\$4,637	\$4,776	\$4,919	\$5,067	\$5,219
Office Supplies	\$6,560	\$6,757	\$6,960	\$7,168	\$7,383	\$7,605	\$7,833	\$8,068	\$8,310
Telephones	\$1,133	\$1,167	\$1,202	\$1,238	\$1,275	\$1,313	\$1,353	\$1,393	\$1,435
Internet	\$4,635	\$4,774	\$4,917	\$5,065	\$5,217	\$5,373	\$5,534	\$5,700	\$5,871
Office Equipment	\$515	\$530	\$546	\$563	\$580	\$597	\$615	\$633	\$652
Postage	\$2,575	\$2,652	\$2,732	\$2,814	\$2,898	\$2,985	\$3,075	\$3,167	\$3,262
Mileage Reimbursement	\$1,030	\$1,061	\$1,093	\$1,126	\$1,159	\$1,194	\$1,230	\$1,267	\$1,305
Copier Contract	\$4,000	\$4,120	\$4,244	\$4,371	\$4,502	\$4,637	\$4,776	\$4,919	\$5,067
Other	\$5,220	\$5,377	\$5,538	\$5,704	\$5,875	\$6,051	\$6,233	\$6,420	\$6,613
<i>Subtotal: Office</i>	<i>\$29,788</i>	<i>\$30,682</i>	<i>\$31,602</i>	<i>\$32,550</i>	<i>\$33,527</i>	<i>\$34,533</i>	<i>\$35,568</i>	<i>\$36,636</i>	<i>\$37,735</i>
Building Maintenance									
Gardening Services	\$2,472	\$2,546	\$2,623	\$2,701	\$2,782	\$2,866	\$2,952	\$3,040	\$3,131
Building Alarm	\$1,545	\$1,591	\$1,639	\$1,688	\$1,739	\$1,791	\$1,845	\$1,900	\$1,957
Medical Waste Disposal	\$2,266	\$2,334	\$2,404	\$2,476	\$2,550	\$2,627	\$2,706	\$2,787	\$2,871
Janitorial Services	\$2,472	\$2,546	\$2,623	\$2,701	\$2,782	\$2,866	\$2,952	\$3,040	\$3,131
Misc Maintenance	\$5,150	\$5,305	\$5,464	\$5,628	\$5,796	\$5,970	\$6,149	\$6,334	\$6,524
<i>Subtotal: Building Maintenance</i>	<i>\$13,905</i>	<i>\$14,322</i>	<i>\$14,752</i>	<i>\$15,194</i>	<i>\$15,650</i>	<i>\$16,120</i>	<i>\$16,603</i>	<i>\$17,101</i>	<i>\$17,614</i>

Table C-2
Kensington Consolidated District
Operating Statement Projections Detail - General Fund

Description	FYE 2026 Projection	FYE 2027 Projection	FYE 2028 Projection	FYE 2029 Projection	FYE 2030 Projection	FYE 2031 Projection	FYE 2032 Projection	FYE 2033 Projection	FYE 2034 Projection
Building Utilities / Service									
Gas & Electric	\$12,600	\$13,230	\$13,892	\$14,586	\$15,315	\$16,081	\$16,885	\$17,729	\$18,616
Water / Sewer	\$5,150	\$5,305	\$5,464	\$5,628	\$5,796	\$5,970	\$6,149	\$6,334	\$6,524
Other	\$1,030	\$1,061	\$1,093	\$1,126	\$1,159	\$1,194	\$1,230	\$1,267	\$1,305
<i>Subtotal: Utilities / Service</i>	\$18,780	\$19,595	\$20,448	\$21,339	\$22,271	\$23,245	\$24,264	\$25,330	\$26,445
Contingency	\$20,600	\$21,218	\$21,855	\$22,510	\$23,185	\$23,881	\$24,597	\$25,335	\$26,095
Total Expenses	\$1,199,380	\$1,217,143	\$1,237,975	\$1,269,850	\$1,291,676	\$1,325,214	\$1,348,087	\$1,383,382	\$1,407,358
Cash Flow Before Capital Outlay and DS	\$7,650,986	\$7,959,421	\$8,275,704	\$8,589,784	\$8,928,019	\$9,270,557	\$9,577,932	\$9,946,215	\$10,340,584
Capital Outlay									
Office Furniture / Equipment	\$1,000	\$1,030	\$1,061	\$1,093	\$1,126	\$1,159	\$1,194	\$1,230	\$1,267
Computer Equipment	\$2,000	\$2,060	\$2,122	\$2,185	\$2,251	\$2,319	\$2,388	\$2,460	\$2,534
A/V Equipment	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Capital Outlay	\$33,000	\$3,090	\$3,183	\$3,278	\$3,377	\$3,478	\$3,582	\$3,690	\$3,800
Cash Flow Before Debt Service	\$7,617,986	\$7,956,331	\$8,272,521	\$8,586,506	\$8,924,643	\$9,267,079	\$9,574,350	\$9,942,525	\$10,336,784
Debt Service									
PSB Loan	\$141,525	\$141,478	\$141,428	\$141,377	\$141,324	\$141,268	\$141,211	\$141,151	\$141,088
Total Debt Service	\$141,525	\$141,478	\$141,428	\$141,377	\$141,324	\$141,268	\$141,211	\$141,151	\$141,088
Net Cash Flow	\$7,476,461	\$7,814,854	\$8,131,093	\$8,445,128	\$8,783,319	\$9,125,810	\$9,433,140	\$9,801,374	\$10,195,695

Source: KPPCSD, KFPD, and Ridgeline

Table C-3
Kensington Consolidated District
Operating Statement Projections Detail - Fire Fund

Description	FYE 2026 Projection	FYE 2027 Projection	FYE 2028 Projection	FYE 2029 Projection	FYE 2030 Projection	FYE 2031 Projection	FYE 2032 Projection	FYE 2033 Projection	FYE 2034 Projection
<i>Inflation Factor</i>	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Revenue									
Special Tax-Fire	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000
CERBT Disbursement	\$60,070	\$58,985	\$57,775	\$56,463	\$55,098	\$53,701	\$52,270	\$50,877	\$49,521
Total Revenue	\$261,070	\$259,985	\$258,775	\$257,463	\$256,098	\$254,701	\$253,270	\$251,877	\$250,521
Expenses									
El Cerrito Contract Fee	\$4,504,681	\$4,715,923	\$4,925,712	\$5,161,855	\$5,346,373	\$5,562,806	\$5,781,515	\$5,983,134	\$6,189,284
El Cerrito Recon	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000
PERS Medical	\$47,268	\$46,415	\$45,462	\$44,430	\$43,356	\$42,256	\$41,130	\$40,034	\$38,967
Delta Dental	\$9,847	\$9,670	\$9,471	\$9,256	\$9,033	\$8,803	\$8,569	\$8,340	\$8,118
Vision Care	\$2,954	\$2,901	\$2,841	\$2,777	\$2,710	\$2,641	\$2,571	\$2,502	\$2,435
Fire Abatement Contract	\$5,513	\$5,788	\$5,788	\$6,078	\$6,078	\$6,381	\$6,381	\$6,700	\$6,700
Fire Engineer Plan Review	\$3,090	\$3,183	\$3,278	\$3,377	\$3,478	\$3,582	\$3,690	\$3,800	\$3,914
Wildland Vegetation Mgmt	\$4,244	\$4,371	\$4,502	\$4,637	\$4,776	\$4,919	\$5,067	\$5,219	\$5,376
Firefighter Apparel & PPE	\$1,545	\$1,591	\$1,639	\$1,688	\$1,739	\$1,791	\$1,845	\$1,900	\$1,957
Firefighter's Expenses	\$5,150	\$5,305	\$5,464	\$5,628	\$5,796	\$5,970	\$6,149	\$6,334	\$6,524
Total Expenses	\$4,664,292	\$4,875,145	\$5,084,158	\$5,319,725	\$5,503,338	\$5,719,151	\$5,936,917	\$6,137,964	\$6,343,276
Capital Outlay									
Fleet Replacement	\$0	\$0	\$84,413	\$0	\$0	\$1,930,902	\$0	\$0	\$0
Total Capital Outlay	\$0	\$0	\$84,413	\$0	\$0	\$1,930,902	\$0	\$0	\$0
Net Cash Flow	(\$4,403,222)	(\$4,615,160)	(\$4,909,796)	(\$5,062,262)	(\$5,247,239)	(\$7,395,353)	(\$5,683,647)	(\$5,886,088)	(\$6,092,755)

Source: KPPCSD, KFPD, and Ridgeline

Table C-4
Kensington Consolidated District
Operating Statement Projections Detail - Police Fund

Description	FYE 2026 Projection	FYE 2027 Projection	FYE 2028 Projection	FYE 2029 Projection	FYE 2030 Projection	FYE 2031 Projection	FYE 2032 Projection	FYE 2033 Projection	FYE 2034 Projection
<i>Inflation Factor</i>	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Revenue									
Property Taxes									
Special Tax-Police	\$645,233	\$645,233	\$645,233	\$645,233	\$645,233	\$645,233	\$645,233	\$645,233	\$645,233
Measure G	\$721,000	\$742,630	\$764,909	\$787,856	\$811,492	\$835,837	\$860,912	\$886,739	\$913,341
Police Fees/Service Charges	\$6,180	\$6,365	\$6,556	\$6,753	\$6,956	\$7,164	\$7,379	\$7,601	\$7,829
POST Reimbursement	\$10,300	\$10,609	\$10,927	\$11,255	\$11,593	\$11,941	\$12,299	\$12,668	\$13,048
COPS/Other PD Grants	\$100,000	\$103,000	\$106,090	\$109,273	\$112,551	\$115,927	\$119,405	\$122,987	\$126,677
Reimbursements/Refunds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unrealized Gain / Loss	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$1,482,713	\$1,507,837	\$1,533,716	\$1,560,370	\$1,587,824	\$1,616,102	\$1,645,228	\$1,675,228	\$1,706,128
Expenses									
Holiday Pay	\$47,219	\$48,635	\$50,094	\$51,597	\$53,145	\$54,739	\$56,382	\$58,073	\$59,815
Incentive Pay- Education	\$13,981	\$14,500	\$14,899	\$15,152	\$15,410	\$15,672	\$15,938	\$16,209	\$16,485
Incentive Pay- POST Certificate	\$27,927	\$28,716	\$29,205	\$29,701	\$30,206	\$30,719	\$31,242	\$31,773	\$32,313
Salary - Officers - Other	\$1,356,671	\$1,407,319	\$1,450,986	\$1,475,652	\$1,500,738	\$1,526,251	\$1,552,197	\$1,578,585	\$1,605,421
Overtime	\$58,431	\$60,903	\$63,029	\$64,100	\$65,190	\$66,298	\$67,425	\$68,572	\$69,737
Shift Differential	\$8,240	\$8,487	\$8,742	\$9,004	\$9,274	\$9,552	\$9,839	\$10,134	\$10,438
Longevity Pay	\$17,203	\$17,720	\$18,150	\$18,459	\$25,828	\$26,267	\$26,713	\$27,168	\$27,629
Salary - Non-Sworn	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hiring Bonus	\$10,000	\$8,000	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0
Vacation Cash Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniform Allowance	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628	\$5,796	\$5,970	\$6,149	\$6,334
Medical/Vision/Dental-Active	\$273,070	\$286,723	\$301,060	\$316,112	\$331,918	\$348,514	\$365,940	\$384,237	\$403,449
Medical-Retired	\$145,445	\$157,445	\$157,445	\$157,445	\$157,445	\$157,445	\$157,445	\$157,445	\$157,445
Medical-Trust	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Officer Life & Disability Insurance	\$6,337	\$6,527	\$6,723	\$6,925	\$7,132	\$7,346	\$7,567	\$7,794	\$8,027
Social Security/Medicare-Police	\$22,398	\$23,192	\$23,815	\$24,202	\$24,729	\$25,162	\$25,603	\$26,052	\$26,508
Social Security - District	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PERS - District Portion									
Normal Cost	\$259,488	\$268,731	\$276,995	\$282,605	\$289,838	\$295,705	\$301,690	\$307,795	\$314,023
UAL Payment	\$107,963	\$128,780	\$149,598	\$170,412	\$163,312	\$153,694	\$153,696	\$153,695	\$153,694
PERS - Officers Portion	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Workers Comp	\$46,350	\$47,741	\$49,173	\$50,648	\$52,167	\$53,732	\$55,344	\$57,005	\$58,715
Unemployment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
In Lieu Health Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Supplies and Expenses	\$5,150	\$5,305	\$5,464	\$5,628	\$5,796	\$5,970	\$6,149	\$6,334	\$6,524

Table C-4
Kensington Consolidated District
Operating Statement Projections Detail - Police Fund

Description	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection
Police Equipment and Supplies	\$20,000	\$20,600	\$21,218	\$21,855	\$22,510	\$23,185	\$23,881	\$24,597	\$25,335
Traffic Safety	\$10,000	\$10,300	\$10,609	\$10,927	\$11,255	\$11,593	\$11,941	\$12,299	\$12,668
Crossing Guard	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fleet Expense	\$54,590	\$56,228	\$57,915	\$59,652	\$61,442	\$63,285	\$65,183	\$67,139	\$69,153
Vehicle Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IT and Communications	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cal-ID, ARIES, SunRidge, LEFTA	\$175,100	\$180,353	\$185,764	\$191,336	\$197,077	\$202,989	\$209,079	\$215,351	\$221,811
Radio Maintenance	\$12,360	\$12,731	\$13,113	\$13,506	\$13,911	\$14,329	\$14,758	\$15,201	\$15,657
Alarm	\$5,150	\$5,305	\$5,464	\$5,628	\$5,796	\$5,970	\$6,149	\$6,334	\$6,524
Evidence	\$8,240	\$8,487	\$8,742	\$9,004	\$9,274	\$9,552	\$9,839	\$10,134	\$10,438
Emergency Preparedness	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Training and Travel Exp	\$30,900	\$31,827	\$32,782	\$33,765	\$34,778	\$35,822	\$36,896	\$38,003	\$39,143
Records	\$8,240	\$8,487	\$8,742	\$9,004	\$9,274	\$9,552	\$9,839	\$10,134	\$10,438
Hiring	\$5,150	\$5,305	\$5,464	\$5,628	\$5,796	\$5,970	\$6,149	\$6,334	\$6,524
Reserve Officers	\$3,090	\$3,183	\$3,278	\$3,377	\$3,478	\$3,582	\$3,690	\$3,800	\$3,914
Dues and Subscriptions	\$3,090	\$3,183	\$3,278	\$3,377	\$3,478	\$3,582	\$3,690	\$3,800	\$3,914
POST - Reimburse	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities - Police	\$36,050	\$37,132	\$38,245	\$39,393	\$40,575	\$41,792	\$43,046	\$44,337	\$45,667
Bldg Repairs/Maint.	\$5,150	\$5,305	\$5,464	\$5,628	\$5,796	\$5,970	\$6,149	\$6,334	\$6,524
IT Contract	\$51,500	\$53,045	\$54,636	\$56,275	\$57,964	\$59,703	\$61,494	\$63,339	\$65,239
Telephone	\$10,300	\$10,609	\$10,927	\$11,255	\$11,593	\$11,941	\$12,299	\$12,668	\$13,048
General Liability Insurance	\$66,950	\$68,959	\$71,027	\$73,158	\$75,353	\$77,613	\$79,942	\$82,340	\$84,810
Printing & Publications	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Website Social Media Contracts	\$7,725	\$7,957	\$8,195	\$8,441	\$8,695	\$8,955	\$9,224	\$9,501	\$9,786
Volunteer Programs	\$2,060	\$2,122	\$2,185	\$2,251	\$2,319	\$2,388	\$2,460	\$2,534	\$2,610
Community Events	\$4,120	\$4,244	\$4,371	\$4,502	\$4,637	\$4,776	\$4,919	\$5,067	\$5,219
Legal/Consulting - Police	\$15,450	\$15,914	\$16,391	\$16,883	\$17,389	\$17,911	\$18,448	\$19,002	\$19,572
Police Bldg. Lease	\$81,960	\$83,977	\$86,054	\$88,191	\$90,393	\$92,660	\$94,996	\$97,402	\$99,882
Bldg Maintenance/Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Janitorial - Police Building	\$12,360	\$12,731	\$13,113	\$13,506	\$13,911	\$14,329	\$14,758	\$15,201	\$15,657
Consulting - Background/Hiring/Records	\$72,100	\$74,263	\$76,491	\$78,786	\$81,149	\$83,584	\$86,091	\$88,674	\$91,334
Police Taxes Administration	\$5,150	\$5,305	\$5,464	\$5,628	\$5,796	\$5,970	\$6,149	\$6,334	\$6,524
Axon - Body Camera/Tasers/Storage	\$25,750	\$26,523	\$27,318	\$28,138	\$28,982	\$29,851	\$30,747	\$31,669	\$32,619
Community Safety	\$15,450	\$15,914	\$16,391	\$16,883	\$17,389	\$17,911	\$18,448	\$19,002	\$19,572
Misc Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$3,158,858	\$3,293,857	\$3,405,320	\$3,499,081	\$3,577,767	\$3,647,630	\$3,729,405	\$3,813,547	\$3,900,140
Cash Flow Before Capital Outlay & DS	(\$1,676,145)	(\$1,786,020)	(\$1,871,605)	(\$1,938,711)	(\$1,989,943)	(\$2,031,528)	(\$2,084,177)	(\$2,138,319)	(\$2,194,013)

Table C-4
Kensington Consolidated District
Operating Statement Projections Detail - Police Fund

Description	FYE 2026 Projection	FYE 2027 Projection	FYE 2028 Projection	FYE 2029 Projection	FYE 2030 Projection	FYE 2031 Projection	FYE 2032 Projection	FYE 2033 Projection	FYE 2034 Projection
Capital Outlay									
Patrol Car Accessories	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Personal Police Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Furniture / Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Computer Equipment	\$30,000	\$0	\$0	\$0	\$0	\$34,778	\$0	\$0	\$0
Total Capital Outlay	\$30,000	\$0	\$0	\$0	\$0	\$34,778	\$0	\$0	\$0
Cash Flow Before Debt Service	(\$1,706,145)	(\$1,786,020)	(\$1,871,605)	(\$1,938,711)	(\$1,989,943)	(\$2,066,307)	(\$2,084,177)	(\$2,138,319)	(\$2,194,013)
Debt Service									
Pension Obligation Bonds	\$331,259	\$331,021	\$331,513	\$330,698	\$330,613	\$331,220	\$331,480	\$331,394	\$330,962
Vehicle Lease	\$52,130	\$54,105	\$54,403	\$51,540	\$67,255	\$78,978	\$81,928	\$94,647	\$107,457
Total Debt Service	\$383,388	\$385,125	\$385,916	\$382,237	\$397,868	\$410,198	\$413,408	\$426,041	\$438,419
Net Cash Flow	(\$2,089,533)	(\$2,171,145)	(\$2,257,520)	(\$2,320,948)	(\$2,387,811)	(\$2,476,504)	(\$2,497,586)	(\$2,564,360)	(\$2,632,431)

Source: KPPCSD, KFPD, and Ridgeline

Table C-5
Kensington Consolidated District
Operating Statement Projections Detail - Parks Fund

Description	FYE 2026 Projection	FYE 2027 Projection	FYE 2028 Projection	FYE 2029 Projection	FYE 2030 Projection	FYE 2031 Projection	FYE 2032 Projection	FYE 2033 Projection	FYE 2034 Projection
<i>Inflation Factor</i>	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Revenue									
Park Grants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Tax-L&L Parks	\$48,410	\$49,862	\$51,358	\$52,899	\$54,486	\$56,120	\$57,804	\$59,538	\$61,324
KCC Reserves	\$30,000	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
KCC Annual Fees	\$29,870	\$30,766	\$31,689	\$32,640	\$33,619	\$34,628	\$35,666	\$36,736	\$37,838
Community Center Revenue	\$30,900	\$31,827	\$32,782	\$33,765	\$34,778	\$35,822	\$36,896	\$38,003	\$39,143
Tennis Court Revenue	\$2,060	\$2,122	\$2,185	\$2,251	\$2,319	\$2,388	\$2,460	\$2,534	\$2,610
Other Community Center Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$141,240	\$144,577	\$118,015	\$121,555	\$125,202	\$128,958	\$132,826	\$136,811	\$140,916
Expenses									
Park / Rec Salary and Benefits									
Park & Rec Administrator	\$21,357	\$21,720	\$22,089	\$22,465	\$22,847	\$23,235	\$23,630	\$24,032	\$24,440
Custodial/Cleaning Services	\$43,731	\$44,474	\$45,230	\$45,999	\$46,781	\$47,577	\$48,385	\$49,208	\$50,045
Social Security/Medicare - Dist	\$4,979	\$5,064	\$5,150	\$5,238	\$5,327	\$5,417	\$5,509	\$5,603	\$5,698
Park/Rec Sal & Ben - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Community Center Expenses									
General Maintenance	\$25,750	\$26,523	\$27,318	\$28,138	\$28,982	\$29,851	\$30,747	\$31,669	\$32,619
Utilities-Community Center	\$25,750	\$26,523	\$27,318	\$28,138	\$28,982	\$29,851	\$30,747	\$31,669	\$32,619
Janitorial Supplies	\$2,575	\$2,652	\$2,732	\$2,814	\$2,898	\$2,985	\$3,075	\$3,167	\$3,262
Landscaping	\$35,020	\$36,071	\$37,153	\$38,267	\$39,415	\$40,598	\$41,816	\$43,070	\$44,362
General Liab./Workers Comp	\$3,090	\$3,183	\$3,278	\$3,377	\$3,478	\$3,582	\$3,690	\$3,800	\$3,914
Community Center Repairs	\$4,120	\$4,244	\$4,371	\$4,502	\$4,637	\$4,776	\$4,919	\$5,067	\$5,219
Legal/Consulting	\$5,150	\$5,305	\$5,464	\$5,628	\$5,796	\$5,970	\$6,149	\$6,334	\$6,524
Community Center - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Annex General Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Park									
General Maintenance & Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Landscaping	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Liab/Workers Comp	\$15,450	\$15,914	\$16,391	\$16,883	\$17,389	\$17,911	\$18,448	\$19,002	\$19,572
Levy Administration	\$7,725	\$7,957	\$8,195	\$8,441	\$8,695	\$8,955	\$9,224	\$9,501	\$9,786
Tennis Court Maint/Repair	\$1,030	\$1,061	\$1,093	\$1,126	\$1,159	\$1,194	\$1,230	\$1,267	\$1,305
Other Expenses	\$1,030	\$1,061	\$1,093	\$1,126	\$1,159	\$1,194	\$1,230	\$1,267	\$1,305
Misc Park/Rec Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$196,757	\$201,749	\$206,875	\$212,139	\$217,545	\$223,097	\$228,799	\$234,655	\$240,670
Cash Flow Before Capital Outlay & DS	(\$55,517)	(\$57,172)	(\$88,861)	(\$90,584)	(\$92,344)	(\$94,140)	(\$95,973)	(\$97,844)	(\$99,755)

Table C-5
Kensington Consolidated District
Operating Statement Projections Detail - Parks Fund

Description	FYE 2026 Projection	FYE 2027 Projection	FYE 2028 Projection	FYE 2029 Projection	FYE 2030 Projection	FYE 2031 Projection	FYE 2032 Projection	FYE 2033 Projection	FYE 2034 Projection
Capital Outlay									
Other Park Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pk/Rec Furn/Eq	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Community Center Renovation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recreational Bldg Improvements	\$30,000	\$30,000	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0
Total Capital Outlay	\$30,000	\$30,000	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0
Cash Flow Before Debt Service	(\$85,517)	(\$87,172)	(\$118,861)	(\$90,584)	(\$92,344)	(\$94,140)	(\$95,973)	(\$97,844)	(\$99,755)
Debt Service									
Community Center Loan Pmt	\$30,517	\$30,517	\$30,517	\$30,517	\$0	\$0	\$0	\$0	\$0
Total Debt Service	\$30,517	\$30,517	\$30,517	\$30,517	\$0	\$0	\$0	\$0	\$0
Net Cash Flow	(\$116,034)	(\$117,688)	(\$149,377)	(\$121,101)	(\$92,344)	(\$94,140)	(\$95,973)	(\$97,844)	(\$99,755)

Source: KPPCSD, KFPD, and Ridgeline

Table C-6
Kensington Consolidated District
Operating Statement Projections Detail - Waste Management Fund

Description	FYE 2026 Projection	FYE 2027 Projection	FYE 2028 Projection	FYE 2029 Projection	FYE 2030 Projection	FYE 2031 Projection	FYE 2032 Projection	FYE 2033 Projection	FYE 2034 Projection
<i>Inflation Factor</i>	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Revenue									
Waste Removal Franchise Fee	\$123,600	\$127,308	\$131,127	\$135,061	\$139,113	\$143,286	\$147,585	\$152,012	\$156,573
Waste Management Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$123,600	\$127,308	\$131,127	\$135,061	\$139,113	\$143,286	\$147,585	\$152,012	\$156,573
Expenses									
Waste Removal Franchise Fee Exp	\$52,530	\$54,106	\$55,729	\$57,401	\$59,123	\$60,897	\$62,724	\$64,605	\$66,543
Waste Management Program Admin	\$30,619	\$31,767	\$32,086	\$33,297	\$33,628	\$34,907	\$35,251	\$36,600	\$36,958
Other Waste Management Exp	\$5,150	\$5,305	\$5,464	\$5,628	\$5,796	\$5,970	\$6,149	\$6,334	\$6,524
Legal (Waste Management)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Waste Management Grant Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$88,299	\$91,178	\$93,278	\$96,326	\$98,548	\$101,774	\$104,124	\$107,539	\$110,025
Net Income	\$35,301	\$36,130	\$37,849	\$38,735	\$40,565	\$41,512	\$43,461	\$44,473	\$46,548

Source: KPPCSD, KFPD, and Ridgeline

Table C-7
Kensington Consolidated District
Operating Statement Projections Detail - District-Wide

Description	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection
Revenue									
General Fund	\$8,850,366	\$9,176,565	\$9,513,679	\$9,859,634	\$10,219,695	\$10,595,771	\$10,926,020	\$11,329,597	\$11,747,943
Fire Fund	\$261,070	\$259,985	\$258,775	\$257,463	\$256,098	\$254,701	\$253,270	\$251,877	\$250,521
Police Fund	\$1,482,713	\$1,507,837	\$1,533,716	\$1,560,370	\$1,587,824	\$1,616,102	\$1,645,228	\$1,675,228	\$1,706,128
Parks Fund	\$141,240	\$144,577	\$118,015	\$121,555	\$125,202	\$128,958	\$132,826	\$136,811	\$140,916
Waste Management Fund	\$123,600	\$127,308	\$131,127	\$135,061	\$139,113	\$143,286	\$147,585	\$152,012	\$156,573
Total Revenue	\$10,858,989	\$11,216,272	\$11,555,311	\$11,934,083	\$12,327,932	\$12,738,817	\$13,104,928	\$13,545,525	\$14,002,079
Expenses									
General Fund	\$1,199,380	\$1,217,143	\$1,237,975	\$1,269,850	\$1,291,676	\$1,325,214	\$1,348,087	\$1,383,382	\$1,407,358
Fire Fund	\$4,664,292	\$4,875,145	\$5,084,158	\$5,319,725	\$5,503,338	\$5,719,151	\$5,936,917	\$6,137,964	\$6,343,276
Police Fund	\$3,158,858	\$3,293,857	\$3,405,320	\$3,499,081	\$3,577,767	\$3,647,630	\$3,729,405	\$3,813,547	\$3,900,140
Parks Fund	\$196,757	\$201,749	\$206,875	\$212,139	\$217,545	\$223,097	\$228,799	\$234,655	\$240,670
Waste Management Fund	\$88,299	\$91,178	\$93,278	\$96,326	\$98,548	\$101,774	\$104,124	\$107,539	\$110,025
Total Expenses	\$9,307,586	\$9,679,073	\$10,027,606	\$10,397,122	\$10,688,874	\$11,016,867	\$11,347,332	\$11,677,088	\$12,001,470
Cash Flow B4 Capital Outlay & DS	\$1,551,403	\$1,537,200	\$1,527,705	\$1,536,961	\$1,639,059	\$1,721,950	\$1,757,596	\$1,868,437	\$2,000,610
Capital Outlay									
General Fund	\$33,000	\$3,090	\$3,183	\$3,278	\$3,377	\$3,478	\$3,582	\$3,690	\$3,800
Fire Fund	\$0	\$0	\$84,413	\$0	\$0	\$1,930,902	\$0	\$0	\$0
Police Fund	\$30,000	\$0	\$0	\$0	\$0	\$34,778	\$0	\$0	\$0
Parks Fund	\$30,000	\$30,000	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0
Total Capital Outlay	\$93,000	\$33,090	\$117,596	\$3,278	\$3,377	\$1,969,158	\$3,582	\$3,690	\$3,800
Cash Flow Before Debt Service	\$1,458,403	\$1,504,110	\$1,410,109	\$1,533,683	\$1,635,682	(\$247,208)	\$1,754,014	\$1,864,747	\$1,996,809
Debt Service									
General Fund	\$141,525	\$141,478	\$141,428	\$141,377	\$141,324	\$141,268	\$141,211	\$141,151	\$141,088
Police Fund	\$383,388	\$385,125	\$385,916	\$382,237	\$397,868	\$410,198	\$413,408	\$426,041	\$438,419
Parks Fund	\$30,517	\$30,517	\$30,517	\$30,517	\$0	\$0	\$0	\$0	\$0
Total Debt Service	\$555,430	\$557,119	\$557,860	\$554,131	\$539,192	\$551,466	\$554,619	\$567,192	\$579,507
Net Cash Flow									
General Fund	\$7,476,461	\$7,814,854	\$8,131,093	\$8,445,128	\$8,783,319	\$9,125,810	\$9,433,140	\$9,801,374	\$10,195,695
Fire Fund	(\$4,403,222)	(\$4,615,160)	(\$4,909,796)	(\$5,062,262)	(\$5,247,239)	(\$7,395,353)	(\$5,683,647)	(\$5,886,088)	(\$6,092,755)
Police Fund	(\$2,089,533)	(\$2,171,145)	(\$2,257,520)	(\$2,320,948)	(\$2,387,811)	(\$2,476,504)	(\$2,497,586)	(\$2,564,360)	(\$2,632,431)
Parks Fund	(\$116,034)	(\$117,688)	(\$149,377)	(\$121,101)	(\$92,344)	(\$94,140)	(\$95,973)	(\$97,844)	(\$99,755)
Waste Management Fund	\$35,301	\$36,130	\$37,849	\$38,735	\$40,565	\$41,512	\$43,461	\$44,473	\$46,548
Total Net Cash Flow	\$902,974	\$946,990	\$852,249	\$979,552	\$1,096,490	(\$798,674)	\$1,199,395	\$1,297,555	\$1,417,302

Source: KPPCSD, KFPD, and Ridgeline

Table C-8
Kensington Consolidated District
Fund Balance Projections Detail - District-Wide

Description	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
		Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection
Beginning Fund Balance		\$9,281,080	\$10,184,054	\$11,131,044	\$11,983,293	\$12,962,845	\$14,059,335	\$13,260,661	\$14,460,056	\$15,757,611
Revenues		\$10,858,989	\$11,216,272	\$11,555,311	\$11,934,083	\$12,327,932	\$12,738,817	\$13,104,928	\$13,545,525	\$14,002,079
Expenses		(\$9,307,586)	(\$9,679,073)	(\$10,027,606)	(\$10,397,122)	(\$10,688,874)	(\$11,016,867)	(\$11,347,332)	(\$11,677,088)	(\$12,001,470)
Capital Outlay		(\$93,000)	(\$33,090)	(\$117,596)	(\$3,278)	(\$3,377)	(\$1,969,158)	(\$3,582)	(\$3,690)	(\$3,800)
Debt Services		(\$555,430)	(\$557,119)	(\$557,860)	(\$554,131)	(\$539,192)	(\$551,466)	(\$554,619)	(\$567,192)	(\$579,507)
Net Cash Flow		\$902,974	\$946,990	\$852,249	\$979,552	\$1,096,490	(\$798,674)	\$1,199,395	\$1,297,555	\$1,417,302
Projected Ending Fund Balance - KPPCSD	\$3,271,107									
Projected Ending Fund Balance - KFPD	\$6,065,973									
Less: One-Time Consolidation Costs	(\$56,000)									
Ending Fund Balance	\$9,281,080	\$10,184,054	\$11,131,044	\$11,983,293	\$12,962,845	\$14,059,335	\$13,260,661	\$14,460,056	\$15,757,611	\$17,174,913
<hr/>										
Fund Balance Allocation										
EC Fire Contract Requirement		\$2,292,341	\$2,397,961	\$2,502,856	\$2,620,928	\$2,713,186	\$2,821,403	\$2,930,757	\$3,031,567	\$3,134,642
Fire Capital Fund Allocation		\$1,915,000	\$2,152,247	\$2,314,571	\$2,571,178	\$2,838,048	\$1,184,691	\$1,473,338	\$1,773,531	\$2,085,732
Available for General Uses		\$5,976,713	\$6,580,836	\$7,165,866	\$7,770,739	\$8,508,101	\$9,254,567	\$10,055,961	\$10,952,513	\$11,954,540
Total Fund Balance		\$10,184,054	\$11,131,044	\$11,983,293	\$12,962,845	\$14,059,335	\$13,260,661	\$14,460,056	\$15,757,611	\$17,174,913

Source: KPPCSD, KFPD, and Ridgeline



Kensington Community Services District

DATE: May 11, 2026 Item #12d
TO: Finance Committee
FROM: David Aranda, KPPCSD Interim General Manager
SUBJECT: Summary of the draft budget for Fiscal Year 2026-2027

At the May Board of Directors meeting a draft budget for fiscal year 2027 will be presented. The Finance Committee is meeting on Monday the 11th. Any significant changes, errors or questions that are found by the finance committee will be noted and included verbally at the board meeting. This is since the board packet will have gone out prior to the finance committee meeting.

Please keep in mind that this is a draft for the fiscal year 2027 budget. A final budget will be presented to the board at the June 11, 2026, meeting after a public hearing is held on the budget.

I have noted some key features of the draft budget as follows:

1. The summary page provides a quick glance at projected revenues for each department, expenses, capital expenses/debt payments, and the balance that is projected when the fiscal year ends June 30, 2027
2. Melissa worked with Mary and I and we reformatted the chart of account numbers so that the first two digits denotes the department and the second three digits the specific item. We feel that this will make for easier recognition of charges to the various departments.
3. General Fund notations include projected property taxes. We are going to show gross property tax revenue and then in expenses (01-870) reflect that amount the county charges for handling the property tax processing. Mary and I agree that this is a more accurate measurement in showing true property tax revenue received each year.
4. The general fund reflects the change of what, in past years, would have been fire-related costs but truly are administrative costs. A utility line item for example (01-580) reflects utilities at the public safety building that are the result of administrative use in the building.
5. The general fund salaries are capturing seventy-five percent of the fiscal year for a new general manager and the salary for the current general manager for a bit of an overlap of working time. The general fund also captures the consulting costs for Mary for a portion of the year and for Raychel throughout the year.
6. Please note that the public safety building debt payment is included as a capital expense in the budget.
7. The police department budget was primarily produced by the work of the Chief and the LT. They did a thorough job in reviewing all costs and working with Melissa on calculating the salaries that you see projected. The salaries are reflective of the current memorandum of understanding between the officers and the district.
8. The remaining portion of the police budget is based on the history of expenses and the expectation of ongoing costs.
9. You will note that the pension obligation bond for the police retirement is a large expense noted as 02-529.
10. The capital items are based on the approval of CHP grants which offset some large expenses, but the district would still incur some additional expenses in outfitting new vehicles.
11. The fire department budget has been formatted to reflect costs that are reflective of fire operations only. You will note that the emergency preparedness coordinator is listed as a consultant under the fire department budget, not in general administration.
12. The big line item, \$5,000,000 is for the contract that KCSD has with the city of El Cerrito for the fire services. This dollar amount is a ballpark estimate due to the city not having any information yet on the actual cost for the contract for fiscal year 2027.
13. The parks budget and the solid waste budget for 2027 do not differ much from the 2026 budget.
14. We will discuss this at 5 p.m. on Monday. If you have a chance to look over the budget and my comments and you have questions for me prior to the meeting it may be more productive but in any case I look forward to our discussion on Monday.