

**Kensington Police Protection & Community Services District
FY 2025-26
Summary**

	FY 26 Proposed Budget Revenues	FY 26 Proposed Budget Expenditures	FY 26 Proposed Capital Expenses	Net FY 26 Year End
General Fund	2,675,844	(597,383)		\$ 2,078,461
Police	1,721,600	(3,412,714)	(50,000)	\$ (1,741,114)
Parks	73,310	(216,810)	(60,500)	\$ (204,000)
Waste Management	120,000	(116,844)		\$ 3,156
Total	\$ 4,590,754	\$ (4,343,751)	\$ (110,500)	\$ 136,503

	Ridgeline Budget FY 26 Revenues	Ridgeline Budget FY 26 Expenses		Ridgeline Net FY 26 Year End
General Fund	2,744,953	(745,371)		1,999,582
Police	1,522,950	(3,548,088)		(2,025,138)
Parks	141,240	(257,274)		(116,034)
Waste Management	123,600	(88,299)		35,301

Kensington Police Protection & Community Services District
FY 2025-26
GENERAL FUND

Acct #		FY 24 Actual Results	FY 25 YTD Results	FY 25 Adopted Budget	FY 26 Proposed Budget
1	Revenue				
2	401 Levy Tax - Co. Prop 1%	2,495,653	2,403,910	2,522,000	2,575,000
3	456 Interest	90,785	93,268	30,000	75,000
4	458 Other District Revenue - Allocation	108,284	34,266	31,000	25,844
5	480 Rental Revenue	24,386	7,316	-	-
6	TOTAL REVENUE	<u>2,719,107</u>	<u>2,538,760</u>	<u>2,583,000</u>	<u>2,675,844</u>
7	EXPENSE				
8	Salaries and Benefits				
9	807 Salaries	230,935	177,233	273,000	277,644
10	808 Payroll Taxes	11,383	13,276	19,278	21,239
11	809 Benefits / Unemployment	-	-	-	-
12	Total Salaries & Benefits	<u>242,318</u>	<u>190,509</u>	<u>292,278</u>	<u>298,883</u>
13	Operations & Admin Expenses				
14	815 Admin Communications	14,628	10,045	9,500	10,000
15	816 Office Supplies	5,177	3,342	3,000	4,000
16	817 postage and printing	1,972	1,877	2,500	7,500
17	818 Mileage Reimbursement	1,140	910	1,000	1,000
18	819 Dues/Subscriptions	11,823	12,253	18,000	20,000
19	820 Copier Contract	4,474	3,437	3,500	4,000
20	825 Board Continuing Ed/Conferences	5,065	-	6,000	4,000
21	830 Legal (District/Personnel)	77,752	46,439	35,000	45,000
22	831 Training and Travel Admin	19,662	9,253	15,000	15,000
23	835 Consulting	49,230	100,034	100,000	25,000
24	840 Accounting/Audit	90,479	107,609	160,000	75,000
25	850 Insurance	45,000	46,090	55,000	56,000
26	851 Workers Compensation	1,569	3,663	3,000	6,000
27	860 Election	-	300	8,000	-

28	861	LAFCO	1,455	1,547	2,000	2,000
29	870	County Expenditures	6,513	-	25,000	5,000
30	898	Other Expenses	7,991	1,982	5,000	5,000
31	997	Payroll Expense	3,109	13,307	15,000	14,000
32		Total Operations & Admin Expenses	<u>347,039</u>	<u>362,088</u>	<u>466,500</u>	<u>298,500</u>
33		TOTAL EXPENSE	589,357	552,597	758,778	597,383
		NET REVENUE / (EXPENSE)	2,129,750	1,986,163	1,824,222	2,078,461

Kensington Police Protection & Community Services District
FY 2025-26
POLICE

Acct #		FY 24 Actual Results	FY 25 YTD Results	FY 25 Adopted Budget	FY 26 Proposed Budget
1	Revenue				
2	402 Special Tax-Police	685,470	651,738	685,500	685,500
3	404 Measure G Supplemental Tax	679,346	670,247	700,000	700,000
4	410 Police Fees/Service Charges	7,721	11,043	6,000	10,000
5	414 POST Reimbursement	8,621	1,998	10,000	5,000
6	415 SLESF	179,949	194,663	200,000	200,000
7	418 CERBT Return	9,390	844	-	121,100
8	422 Other PD Grants	10,192	41,000		
9	TOTAL REVENUE	1,580,689	1,571,534	1,601,500	1,721,600
10	EXPENSE				
11	Salaries and Benefits				
12	502.1 Officers Salaries	956,957	991,066	1,230,532	1,353,586
13	503 Holiday Pay	37,930	36,782	46,000	48,500
14	503.4 Incentive Pay - Longevity	45	7,635	-	7,500
15	504 Incentive Pay- Education	9,964	10,604	15,000	15,000
16	505 Incentive Pay- POST Certificate	35,430	24,740	26,852	30,000
17	506 Overtime	159,443	62,401	50,000	75,000
18	508 Non-Sworn Salaries	68,237	-		-
19	509 Hiring Bonus	30,063	18,000	12,000	8,000
20	510 Vacation Cash Out	-	-		-
21	516 Uniform Allowance	9,000	8,800	12,000	2,400
22	520 In Lieu Health Expense	500	-	-	-
23	521-A Medical/Vision/Dental (Active)	159,231	171,392	265,243	240,000
24	521-R Medical/Vision/Dental (Retired)	135,780	98,796	145,445	121,000
25	522 Officer Life Insurance	5,610	6,463	6,000	6,500
26	523 Medicare	18,950	16,518	19,000	20,000
27	524 Social Security / Medicare	4,373	-		-
28	527 CalPERS District Share	211,496	234,598	280,227	290,000

29	529	Pension Obligation Bond Payment	-	256,114	330,900	330,900
30	530	Workers Compensation	38,000	37,500	45,000	84,000
31	531	Unemployment	6,750	-	-	-
32		Total Salaries & Benefits	1,887,759	1,981,409	2,484,199	2,632,386
33		Operations & Admin Expenses				
34	519	Axon - Body Camera/Tasers/Storage	-	19,621	25,000	25,000
35	552	Office Supplies And Expenses	10,026	5,716	5,000	6,500
36	553	Police Uniforms, Equipment, and Duty Gear	32,075	20,306	15,000	15,000
37	554	Traffic Safety/Equipment	19,558	15,050	8,000	15,000
38	561	Fleet Maintenance, Fuel, Toll, Transportation	42,470	55,194	53,000	55,650
39	563	Vehicle Lease	6,470	90,773	50,000	15,000
40	564	Cal-ID, ARIES, SunRidge, LEFTA	159,154	148,209	170,000	180,000
41	566	Radio Maintenance	19,211	10,488	12,000	15,000
42	567	Building Alarm, Fire, Security, and Maintenance	5,168	5,782	5,000	6,500
43	568	Evidence, Investigation, Forensic Services	13,970	5,763	8,000	8,500
44	569	Emergency Preparedness	-	-	-	-
45	570	Training And Travel Expense	25,983	18,168	30,000	25,000
46	571	Records, PRA, and Redaction Software	900	675	8,000	5,000
47	572	Recruiting, Hiring, and Backgrounds	15,704	8,592	5,000	7,500
48	574	Reserve Program	2,160	208	3,000	4,000
49	575	Community Safety Cameras	-	14,899	15,000	15,000
50	576	Law, Subscriptions, and Memberships	1,762	2,626	3,000	3,000
51	580	PG&E, EBMUD, and Phone	33,759	28,318	35,000	35,000
52	581	Building Repairs and Maintenance	9,810	5,954	5,000	6,000
53	587	IT Contract	59,534	35,691	50,000	50,000
54	588	Police Fleet Cellular Contract	9,765	8,228	10,000	10,000
55	589	Police Misc Expense	6,069	2,651		
56	590	Janitorial	13,779	12,711	12,000	13,000
57	591	General Liability Insurance	55,288	54,167	65,000	70,000
58	592	Website Social Media Contracts	20	86	7,500	1,000
59	593	Volunteer Programs	2,312	1,296	2,000	
60	594	Community Events and Volunteer Programs	5,331	4,162	4,000	8,000
61	595	Legal & Lexipol	17,431	11,138	15,000	13,000
62	597	Police Building Lease	86,889	64,198	88,000	88,000
63	598	Consulting - Background/hiring/records	7,500	51,516	70,000	60,000

64	599	Police Taxes Administration	-	-	5,000	
65	963	Patrol Car Accessories	101,016	-	-	12,678
66	967	Station Equipment	-	4,245	-	12,000
67	968	Office Furniture/Equipment	-	-	-	-
68		Total Operations & Admin Expenses	<u>763,114</u>	<u>706,430</u>	<u>783,500</u>	<u>780,328</u>
69		TOTAL EXPENSE	2,650,873	2,687,839	3,267,699	3,412,714
70		NET REVENUE / (EXPENSE)	(1,070,185)	(1,116,305)	(1,666,199)	(1,691,114)
71	991	Capital Expenses				50,000

Kensington Police Protection & Community Services District
FY 2025-26
PARKS

Acct #		FY 24 Actual Results	FY 25 YTD Results	FY 25 Adopted Budget	FY 26 Proposed Budget
1	Revenue				
2	406 Per Capita Park Grant	181,055			-
3	424 Special Tax-Landcape and Learning Park:	46,719	43,430	47,000	49,000
4	470 KCC Reserves	-	30,000	-	-
5	471 KCC Annual Fees	-	14,848	29,000	30,000
6	427 Community Center Revenue	71,954	39,667	30,000	38,000
7	438 Tennis Court Revenue	2,447	2,412	2,000	2,500
8	439 Other Community Center Revenue	31,421	12,613	-	-
9	TOTAL REVENUE	333,596	142,970	108,000	119,500
10	EXPENSE				
11	Salaries and Benefits				
13	601 Parks & Rec Admin Salary	67,453	14,929	21,000	24,600
14	602 Custodial Salary	-	27,415	43,000	43,500
15	623 Social Security / Medicare	-	3,451	4,896	5,210
16	Total Salaries & Benefits	67,453	45,795	68,896	73,310
17	Operations & Admin Expenses				
18	640 Parks Expenses	4,088	-	-	-
19	641 General Maintenance	3,706	17,566	25,000	25,000
20	642 Utilities	12,700	24,031	25,000	28,000
21	643 Janitorial Supplies	2,156	1,771	2,500	2,500
22	644 Landscaping	32,800	33,470	34,000	36,000
23	645 Workers Compensation	1,362	2,500	3,000	4,000
24	646 Community Center Repairs	2,023	8,367	4,000	10,000
25	647 Legal/Consulting	1,162	2,225	5,000	3,000
26	699 Community Center Expenses - Other	1,584	-	-	-
27	657 General Liability	12,000	12,500	15,000	15,000
28	658 Levy Administration	8,747	8,673	7,500	9,000
29	659 Other Park Expenses	14,980	27,720	1,000	10,000

30	674	Tennis Court Maintenance and Repair	571	200	1,000	1,000
31	974	Other Park Improvements	31,382	-	-	-
32	978	Park Furniture and Equipment	-	12,857	-	-
33		Total Operations & Admin Expenses	129,260	151,880	123,000	143,500
34		TOTAL EXPENSE	196,713	197,675	191,896	216,810
35		NET REVENUE / (EXPENSE)	136,883	(54,705)	(83,896)	(97,310)
36		Capital Revenue				
37		KCC Dedicated Capital Revenue			30,000	30,000
38		Capital Expenses				
39		Capital Expense (PATHS)				30,000
40	975	Community Center Loan Repayment			30,500	30,500

Kensington Police Protection & Community Services District
FY 2025-26
WASTE MANAGEMENT

Acct #		FY 24 Actual Results	FY 25 YTD Results	FY 25 Adopted Budget	FY 26 Proposed Budget
1	Revenue				
2	448 Franchise Fees	-	87,108	120,000	120,000
3	481 Waste Management Grant	4,557	75,000	75,000	-
4	455 Interest	90,785	82,528	2,000	-
5	TOTAL REVENUE	95,342	244,636	197,000	120,000
6	EXPENSE				
7	Operations & Admin Expenses				
8	751 Waste Removal Franchise Fee Expense	53,664	38,056	51,000	51,000
9	752 Waste Management Program Admin	68,490	-	31,000	25,844
10	753 Other Waste Management Expense	8,929	2,014	5,000	5,000
11	754 Consulting/Legal (Waste Management)	580	5,849	40,000	10,000
12	799 Waste Management Grant Expenses	-	31,542	75,000	25,000
13	Total Operations & Admin Expenses	131,663	77,460	202,000	116,844
14	TOTAL EXPENSE	131,663	77,460	202,000	116,844
15	NET REVENUE / (EXPENSE)	(36,320)	167,175	(5,000)	3,156

RESOLUTION NO. 2025-11

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

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

WHEREAS, on June 12, 2025 at 7:00 p.m. a Public Hearing was held to take any and all comments regarding the Fiscal Year 2026 budget as presented; and

WHEREAS on June 12, 2025 at the Regular Meeting of the Board of Directors for the Kensington Police Protection and Community Services District the General Manager prepared and submitted to the Board of Directors the proposed budget for Fiscal Year 2026 commencing July 1, 2025 and ending June 30, 2026; 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 2026 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 2026.

PASSED AND ADOPTED by the Board of Directors of the Kensington Police Protection and Community Services District upon motion by Director Hacaj, seconded by Vice-President Aquino-Fike, on Thursday, the 12th day of June, 2025, by the following vote to wit:

AYES: Directors Aquino-Fike, Gough, Hacaj and Spath.

NOES: None.

ABSENT: Director Duggan.

ABSTAINED: None.

David Spath
President, Board of Directors

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 regular meeting of said Board held on Thursday, the 12th day of June, 2025.

Lynelle M. Lewis
District Clerk of the Board

David Aranda
Interim General Manger