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Date: June 8, 2023  
To: Board of Directors  
From: David Aranda, Interim General Manager  
Subject: Adoption of the Budget for Fiscal Year 2024 (July 1, 2023-June 30 2024)

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**Recommendation**

Approve and adopt Resolution No. 2023-14 of the Board of Directors of the Kensington Police Protection and Community Services District Authorizing the Adoption of the Budget for Fiscal Year 2024 (July 1, 2023-June 30 2024).

**Background**

A draft budget was presented at the May Board of Directors meeting and a public hearing was held earlier this evening.

As noted there were a few changes made to the budget and the attached budget reflects those changes.

**Fiscal Impact**

**Exhibit(s)**

- Resolution No. 2023-14, A Resolution Of The Board Of Directors Of The Kensington Police Protection And Community Services District Adopting The Budget For Fiscal Year 2024 (July 1, 2023-June 30, 2024).
- Budget for Fiscal Year 2024

**RESOLUTION NO. 2023-14**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE KENSINGTON POLICE PROTECTION  
AND COMMUNITY SERVICES DISTRICT  
ADOPTING THE BUDGET FOR FISCAL YEAR 2024  
(July 1, 2023-June 30, 2024)**

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

WHEREAS, on June 8, 2023 at 6 p.m. a Public Hearing was held to take any and all comments regarding the fiscal year 2024 budget as presented; and

WHEREAS on June 8, 2023 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 2024 commencing July 1, 2023 and ending June 30, 2024; 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 2024 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 2024.

PASSED AND ADOPTED by the Board of Directors of the Kensington Police Protection and Community Services District upon motion by Director \_\_\_\_\_, seconded by Director \_\_\_\_\_, on Thursday, the 8th day of June, 2023, by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAINED:

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Alexandra Aquino-Fike  
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 8th day of June, 2023.

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Lynelle M. Lewis  
District Clerk of the Board

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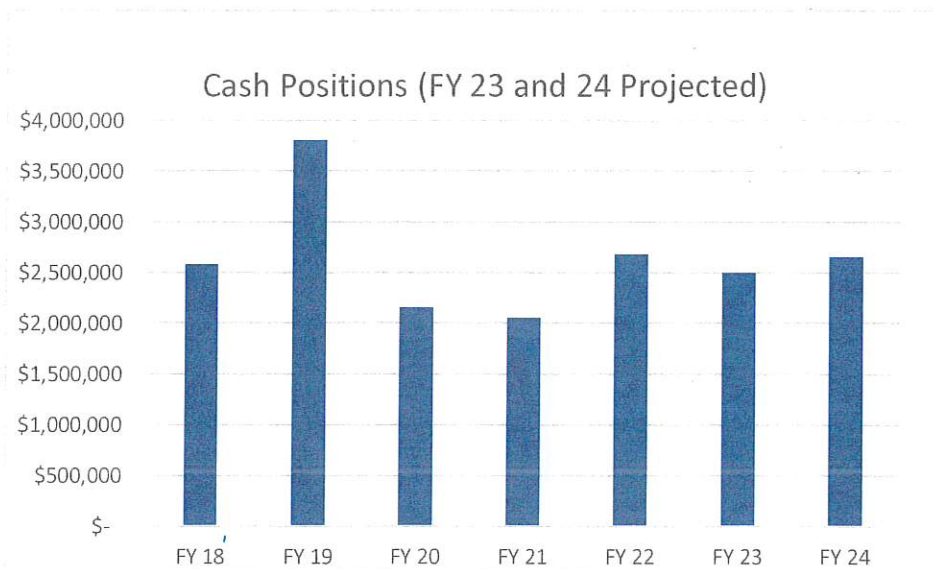
David Aranda  
Interim General Manger



# Kensington Police Protection and Community Services District

|                           | FY 24<br>Proposed<br>Budget<br>Revenues | FY 24<br>Proposed<br>Budget<br>Expenses | FY 24<br>Proposed<br>Budget<br>Net Change | End of Year<br>Transfers | Net FY 24<br>Year End |
|---------------------------|---|---|---|--------------------------|-----------------------|
| General Fund              | \$ 2,507,800                            | \$ (624,900)                            | \$ 1,882,900                              | \$ (1,794,400)           | \$ 88,500             |
| Police Fund               | 1,555,000                               | (3,300,900)                             | (1,745,900)                               | 1,745,900                | \$ -                  |
| Parks Fund                | 277,000                                 | (325,500)                               | (48,500)                                  | 48,500                   | \$ -                  |
| Waste Management Fund     | 120,000                                 | (122,930)                               | (2,930)                                   | -                        | (2,930)               |
| <i>Total Net Revenues</i> | \$ 4,459,800                            | \$ (4,374,230)                          | \$ 85,570                                 | \$ -                     | \$ 85,570             |

|  |                     |
|--|---------------------|
| Projected 7/1/23 Cash & Investments balance  | \$ 2,500,000        |
| Projected 6/30/24 Cash & Investments balance | <u>\$ 2,585,570</u> |

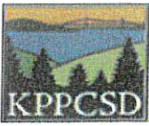




**Kensington Police Protection & Community Services District**  
**FY 2023/24 Proposed Budget**  
**General Fund**

| Acct. # |   | A                          | B                      | C                          | D                           | \$<br>Budget<br>Variance | %<br>Budget<br>Variance |
|---------|---|----------------------------|------------------------|----------------------------|-----------------------------|--------------------------|-------------------------|
|         |   | FY 22<br>Actual<br>Results | FY 23<br>YTD<br>May 30 | FY 23<br>Adopted<br>Budget | FY 24<br>Proposed<br>Budget |                          |                         |
| 1       | <b>REVENUE</b>                                  |                            |                        |                            |                             |                          |                         |
| 2       | 401 Levy Tax- Co. Prop. 1%                      | \$ 2,164,908               | \$ 2,307,839           | \$ 2,201,900               | \$ 2,400,000                | \$ 198,100               | 9%                      |
| 3       | 456 Interest-District                           | 2,659                      | 12,196                 | 5,000                      | 10,000                      | 5,000                    | 100%                    |
| 4       | 458 Other District Revenue/Admin Fees           | 12,638                     | 47,241                 | 9,700                      | 68,500                      | 58,800                   | 606%                    |
| 5       | 480 Rental Revenue - KPPD                       | -                          | 12,193                 | -                          | 29,300                      | 29,300                   | N/A                     |
| 6       | <b>TOTAL REVENUE</b>                            | <b>2,180,204</b>           | <b>2,379,468</b>       | <b>2,216,600</b>           | <b>2,507,800</b>            | <b>291,200</b>           | <b>12%</b>              |
| 7       | <b>EXPENSE</b>                                  |                            |                        |                            |                             |                          |                         |
| 8       | <b>Salaries and Benefits</b>                    |                            |                        |                            |                             |                          |                         |
| 9       | 807 Salaries                                    | 314,424                    | 327,045                | 384,200                    | 259,400                     | (124,800)                | -32%                    |
| 10      | 808 Payroll Taxes                               | 18,338                     | 30,783                 | 57,700                     | 19,800                      | (37,900)                 | -66%                    |
| 11      | 809 Benefits/ Unemployment                      | -                          | -                      | 50,500                     | 50,000                      | (500)                    | -1%                     |
| 12      | 851 Workers Compensation                        | 2,264                      | 13,178                 | 4,500                      | 1,500                       | (3,000)                  | -67%                    |
| 13      | <b>Total Salaries &amp; Benefits</b>            | <b>335,026</b>             | <b>371,006</b>         | <b>496,900</b>             | <b>330,700</b>              | <b>(166,200)</b>         | <b>-33%</b>             |
| 14      | <b>Operations &amp; Administrative Expenses</b> |                            |                        |                            |                             |                          |                         |
| 15      | 815 Admin Communications                        | 5,635                      | 6,964                  | 4,300                      | 7,500                       | 3,200                    | 74%                     |
| 16      | 816 Office Supplies                             | 3,615                      | 2,347                  | 1,600                      | 2,000                       | 400                      | 25%                     |
| 17      | 817 Postage                                     | 573                        | 326                    | 700                        | -                           | (700)                    | -100%                   |
| 18      | 816/817 Office Supplies                         | 4,188                      | 2,673                  | 2,300                      | 2,000                       | (300)                    | -13%                    |
| 19      | 819 Dues/Subscriptions                          | 10,545                     | 5,303                  | 10,600                     | 11,000                      | 400                      | 4%                      |
| 20      | 825 Board Continuing Ed/Conferences             | (2,799)                    | 282                    | 5,500                      | 8,000                       | 2,500                    | 45%                     |
| 21      | 830 Legal (District/Personnel)                  | 40,092                     | 134,696                | 45,000                     | 25,000                      | (20,000)                 | -44%                    |
| 22      | 831 Training and Travel Admin                   | 1,553                      | 16,437                 | 6,500                      | 18,700                      | 12,200                   | 188%                    |
| 23      | 818 Mileage Reimbursement                       | 226                        | 317                    | 400                        | -                           | (400)                    | -100%                   |
| 24      | 818/831 Training and Travel Administrative      | 1,779                      | 16,754                 | 6,900                      | 18,700                      | 11,800                   | 171%                    |
| 25      | 835 Consulting                                  | 30,131                     | 39,382                 | 35,000                     | 50,000                      | 15,000                   | 43%                     |
| 26      | 840 Accounting/Audit                            | 113,631                    | 188,896                | 75,000                     | 95,000                      | 20,000                   | 27%                     |
| 27      | 850 Insurance                                   | 31,893                     | 37,560                 | 31,900                     | 45,000                      | 13,100                   | 41%                     |
| 28      | 860 Election                                    | -                          | 7,630                  | 7,500                      | -                           | (7,500)                  | -100%                   |
| 29      | 861 LAFCO                                       | 1,661                      | 1,505                  | 2,100                      | 2,000                       | (100)                    | -5%                     |
| 30      | 870 County Expenditures                         | 22,385                     | 22,409                 | 25,000                     | 25,000                      | -                        | 0%                      |
| 31      | 891 COVID                                       | 1,243                      | -                      | -                          | -                           | -                        | N/A                     |
| 32      | 898 Other Expenses                              | 16,132                     | 26,526                 | 1,000                      | 5,000                       | 4,000                    | 400%                    |
| 33      | <b>Total Operations &amp; Admin Expenses</b>    | <b>276,516</b>             | <b>490,580</b>         | <b>252,100</b>             | <b>294,200</b>              | <b>42,100</b>            | <b>17%</b>              |
| 34      | <b>TOTAL EXPENSE</b>                            | <b>611,542</b>             | <b>861,585</b>         | <b>749,000</b>             | <b>624,900</b>              | <b>(124,100)</b>         | <b>-17%</b>             |
| 35      | <b>NET REVENUE / (EXPENSE)</b>                  | <b>\$ 1,568,662</b>        | <b>\$ 1,517,883</b>    | <b>\$ 1,467,600</b>        | <b>\$ 1,882,900</b>         | <b>\$ 415,300</b>        | <b>28%</b>              |





**Kensington Police Protection & Community Services District  
FY 2023/24 Proposed Budget  
Police Fund**

| Acct. #        |  | A                          | B                      | C                          | D                           | S<br>Budget<br>Variance | %<br>Budget<br>Variance |
|----------------|--|----------------------------|------------------------|----------------------------|-----------------------------|-------------------------|-------------------------|
|                |  | FY 22<br>Actual<br>Results | FY 23<br>YTD<br>May 30 | FY 23<br>Adopted<br>Budget | FY 24<br>Proposed<br>Budget |                         |                         |
| 1              | <b>REVENUE</b>                                       |                            |                        |                            |                             |                         |                         |
| 2 402          | Special Tax-Police                                   | \$ 685,470                 | \$ 685,470             | \$ 720,000                 | \$ 685,000                  | \$ (35,000)             | -5%                     |
| 3 404          | Measure G Supplemental Tax                           | 620,988                    | 651,974                | 652,300                    | 660,000                     | 7,700                   | 1%                      |
| 4 410          | Police Fees/Service Charges                          | 4,138                      | 8,476                  | 12,000                     | 5,000                       | (7,000)                 | -58%                    |
| 5 414          | POST Reimbursement                                   | 2,212                      | 9,352                  | 125,000                    | 10,000                      | (115,000)               | -92%                    |
| 6 415          | SLESF  | 165,675                    | 196,022                | 175,000                    | 195,000                     | 20,000                  | 11%                     |
| 7 418          | Reimbursements/Refunds                               | 4,133                      | 68,061                 | 6,000                      | -                           | (6,000)                 | -100%                   |
| 8              | <b>TOTAL REVENUE</b>                                 | <b>1,482,616</b>           | <b>1,619,356</b>       | <b>1,690,300</b>           | <b>1,555,000</b>            | <b>(135,300)</b>        | <b>-9%</b>              |
| 9              | <b>EXPENSE</b>                                       |                            |                        |                            |                             |                         |                         |
| 10             | <b>Salaries and Benefits</b>                         |                            |                        |                            |                             |                         |                         |
| 11 502         | Officers Salaries                                    | 855,565                    | 898,885                | 1,114,883                  | 1,141,400                   | 26,517                  | 2%                      |
| 12 503.1       | Holiday Pay  | -                          | -                      | -                          | 50,100                      | 50,100                  | N/A                     |
| 13 503.2       | Incentive Pay- Education                             | -                          | -                      | -                          | 4,100                       | 4,100                   | N/A                     |
| 14 503.3       | Incentive Pay- POST Certificate                      | -                          | -                      | -                          | 34,600                      | 34,600                  | N/A                     |
| 15 506         | Overtime   | 166,773                    | 120,409                | 100,000                    | 120,000                     | 20,000                  | 20%                     |
| 16 508         | Non-Sworn Salaries                                   | 31,008                     | 56,139                 | 68,100                     | 53,900                      | (14,200)                | -21%                    |
| 17 509         | Hiring Bonus   | 14,000                     | 25,000                 | 20,000                     | 20,000                      | -                       | 0%                      |
| 18 510         | Vacation Cash Out                                    | -                          | -                      | -                          | 20,600                      | 20,600                  | N/A                     |
| 19 516         | Uniform Allowance                                    | 7,693                      | 8,376                  | -                          | 10,800                      | 10,800                  | N/A                     |
| 20 520         | In Lieu Health Expense                               | -                          | 5,250                  | -                          | 500                         | 500                     | N/A                     |
| 21 521-A       | Medical/Vision/Dental (Active)                       | 104,579                    | 116,803                | 172,700                    | 183,700                     | 11,000                  | 6%                      |
| 22 521-R       | Medical/Vision/Dental (Retired)                      | 165,490                    | 143,488                | 160,400                    | 145,400                     | (15,000)                | -9%                     |
| 23 521-T       | Medical/Vision/Dental (Trust)                        | -                          | -                      | 89,817                     | -                           | (89,817)                | -100%                   |
| 24 522         | Officer Life Insurance                               | 6,682                      | 4,295                  | 10,100                     | 8,500                       | (1,600)                 | -16%                    |
| 25 523         | Medicare   | 15,300                     | 20,887                 | 15,300                     | 20,300                      | 5,000                   | 33%                     |
| 26 524         | Social Security / Medicare                           | 10,666                     | 3,288                  | 11,600                     | 4,100                       | (7,500)                 | -65%                    |
| 27 527         | CalPERS District Share                               | 143,256                    | 194,573                | 233,750                    | 269,700                     | 35,950                  | 15%                     |
| 28 528         | CalPERS Officers Share                               | 3,754                      | -                      | -                          | -                           | -                       | N/A                     |
| 29 529         | Pension Obligation Bond Payment                      | -                          | 249,697                | 331,450                    | 330,900                     | (550)                   | 0%                      |
| 30 530         | Workers Compensation                                 | 38,183                     | 39,533                 | 44,900                     | 38,000                      | (6,900)                 | -15%                    |
| 31 531         | Unemployment   | -                          | -                      | -                          | 52,000                      | 52,000                  | N/A                     |
| 32             | <b>Total Salaries &amp; Benefits</b>                 | <b>1,562,950</b>           | <b>1,886,623</b>       | <b>2,373,000</b>           | <b>2,508,600</b>            | <b>135,600</b>          | <b>6%</b>               |
| 33             | <b>Operations &amp; Administrative Expenses</b>      |                            |                        |                            |                             |                         |                         |
| 34 550         | Police Operating Expenses - Other                    | -                          | -                      | -                          | -                           | -                       | N/A                     |
| 35 552/582/820 | Office Supplies And Expenses                         | 20,176                     | 12,804                 | 19,900                     | 21,400                      | 1,500                   | 8%                      |
| 36 553         | Police Equipment And Supplies                        | 20,249                     | 21,679                 | 28,500                     | 30,000                      | 1,500                   | 5%                      |
| 37 554         | Traffic Safety                                       | 2,850                      | 14,549                 | 32,000                     | 25,000                      | (7,000)                 | -22%                    |
| 38 560         | Crossing Guard                                       | 18,614                     | 19,361                 | 17,800                     | -                           | (17,800)                | -100%                   |
| 39 561         | Fleet Expense  | 24,654                     | 42,132                 | 91,500                     | 17,000                      | (74,500)                | -81%                    |
| 40 562         | Vehicle Operation                                    | 23,341                     | 5,511                  | -                          | 30,000                      | 30,000                  | N/A                     |
| 41 563         | Vehicle Lease  | 2,523                      | 42,905                 | 21,478                     | 86,500                      | 65,022                  | 303%                    |
| 42 564/596/810 | IT and Communications                                | 178,212                    | 223,502                | 221,100                    | 160,000                     | (61,100)                | -28%                    |
| 43 566         | Radio Maintenance                                    | 9,720                      | -                      | -                          | 37,800                      | 37,800                  | N/A                     |
| 44 569         | Emergency Preparedness                               | -                          | -                      | -                          | 3,000                       | 3,000                   | N/A                     |
| 45 567         | Alarm  | 1,047                      | -                      | -                          | 4,000                       | 4,000                   | N/A                     |
| 46 568         | Evidence   | 1,095                      | 22,395                 | 6,000                      | 7,500                       | 1,500                   | 25%                     |
| 47 570         | Training And Travel Expense                          | 11,936                     | 17,325                 | 25,000                     | 30,000                      | 5,000                   | 20%                     |
| 48 571         | Records  | 5,008                      | -                      | 6,000                      | 38,800                      | 32,800                  | 547%                    |
| 49 572         | Hiring   | 29,267                     | 10,016                 | 20,000                     | 25,000                      | 5,000                   | 25%                     |
| 50 576         | Dues And Subscriptions                               | 6,024                      | 5,182                  | 5,000                      | 7,000                       | 2,000                   | 40%                     |
| 51 578         | POST - Reimburse                                     | 3,640                      | -                      | -                          | -                           | -                       | N/A                     |
| 52 597.2/580   | Utilities - Police                                   | 9,219                      | 8,034                  | 13,500                     | 27,000                      | 13,500                  | 100%                    |
| 53 581         | Building Repairs and Maintenance                     | 1,870                      | -                      | -                          | 10,000                      | 10,000                  | N/A                     |
| 54 587         | Information Technology                               | 28,197                     | -                      | -                          | 43,300                      | 43,300                  | N/A                     |
| 55 588         | Telephone  | 42,667                     | 19,323                 | 30,300                     | 10,000                      | (20,300)                | -67%                    |
| 56 591         | General Liability Insurance                          | 31,893                     | 40,177                 | 42,100                     | 55,000                      | 12,900                  | 31%                     |
| 57 592         | Printing and Publications                            | 4,531                      | 42                     | 9,200                      | 5,000                       | (4,200)                 | -46%                    |
| 58 574/593     | Volunteer Programs                                   | 597                        | 299                    | 6,000                      | 7,500                       | 1,500                   | 25%                     |
| 59 594         | Community Events                                     | 200                        | 1,107                  | 5,000                      | 7,500                       | 2,500                   | 50%                     |
| 60 595         | Professional Services                                | 9,531                      | 28,149                 | 9,000                      | 9,000                       | -                       | 0%                      |
| 61 597         | Police Building Lease                                | 39,653                     | 58,928                 | 48,000                     | 66,000                      | 18,000                  | 38%                     |
| 62 597.1       | Building Maintenance and Repair                      | -                          | 4,303                  | 3,500                      | 10,000                      | 6,500                   | 186%                    |
| 63 590/597.3   | Janitorial   | 5,912                      | 4,878                  | 7,200                      | 14,000                      | 6,800                   | 94%                     |
| 64 599         | Police Taxes Administration                          | 4,159                      | 1,049                  | 5,500                      | 5,000                       | (500)                   | -9%                     |
| 65             | <b>Total Operations &amp; Administrative Expense</b> | <b>536,785</b>             | <b>603,652</b>         | <b>673,578</b>             | <b>792,300</b>              | <b>118,722</b>          | <b>18%</b>              |
| 66             | <b>TOTAL EXPENSE</b>                                 | <b>2,099,736</b>           | <b>2,490,275</b>       | <b>3,046,578</b>           | <b>3,300,900</b>            | <b>254,322</b>          | <b>8%</b>               |
| 67             | <b>NET REVENUE/EXPENSE (Before Capital)</b>          | <b>(617,120)</b>           | <b>(870,919)</b>       | <b>(1,356,278)</b>         | <b>(1,745,900)</b>          | <b>(389,622)</b>        | <b>29%</b>              |
| 68             | <b>Capital Expenses</b>                              |                            |                        |                            |                             |                         |                         |
| 69 963         | Patrol Car Accessories                               | 607                        | 2,814                  | 15,000                     | -                           | (15,000)                | -100%                   |
| 70 967         | Station Equipment                                    | 622                        | 49,722                 | 50,000                     | -                           | (50,000)                | -100%                   |
| 71 968         | Office Furniture/Equipment                           | 462                        | 18,647                 | 50,000                     | -                           | (50,000)                | -100%                   |
| 72 969         | Computer Equipment                                   | 17,380                     | 20,756                 | 25,000                     | -                           | (25,000)                | -100%                   |
| 73 970         | Upgrade Phone System                                 | -                          | 10,214                 | 25,000                     | -                           | (25,000)                | -100%                   |
| 74             | <b>TOTAL CAPITAL EXPENSE</b>                         | <b>19,070</b>              | <b>102,152</b>         | <b>165,000</b>             | <b>-</b>                    | <b>(165,000)</b>        | <b>-100%</b>            |
| 75             | <b>NET REVENUE/EXPENSE (After Capital)</b>           | <b>\$ (636,190)</b>        | <b>\$ (973,071)</b>    | <b>\$ (1,521,278)</b>      | <b>\$ (1,745,900)</b>       | <b>\$ (224,622)</b>     | <b>15%</b>              |



**Kensington Police Protection & Community Services District**  
**FY 2023/24 Proposed Budget**  
**Parks Fund**

| Acct. # |   | A                          | B                      | C                          | D                           | \$<br>Budget<br>Variance | %<br>Budget<br>Variance |
|---------|---|----------------------------|------------------------|----------------------------|-----------------------------|--------------------------|-------------------------|
|         |   | FY 22<br>Actual<br>Results | FY 23<br>YTD<br>May 30 | FY 23<br>Adopted<br>Budget | FY 24<br>Proposed<br>Budget |                          |                         |
| 1       | <b>REVENUE</b>  |                            |                        |                            |                             |                          |                         |
| 2       | 405 Measure W Park Grant                              | \$ 158,358                 | \$ -                   | \$ -                       | \$ -                        | \$ -                     | N/A                     |
| 2       | 406 Per Capita Park Grant                             | -                          | -                      | -                          | 180,000                     | 180,000                  | N/A                     |
| 3       | 423 Misc Tax-Park/Rec                                 | 15                         | -                      | -                          | -                           | -                        | N/A                     |
| 5       | 424 Special Tax-Landscape and Learning Parks          | 42,164                     | 44,359                 | 44,400                     | 46,000                      | 1,600                    | 4%                      |
| 6       | 427 Community Center Revenue                          | 31,768                     | 41,887                 | 57,700                     | 50,000                      | (7,700)                  | -13%                    |
| 7       | 438 Tennis Court Revenue                              | 1,424                      | 991                    | 1,500                      | 1,000                       | (500)                    | -33%                    |
| 8       | 439 Other Community Center Revenue                    | -                          | 456                    | 15,000                     | -                           | (15,000)                 | -100%                   |
| 9       | <b>TOTAL REVENUE</b>                                  | <b>233,729</b>             | <b>87,692</b>          | <b>118,600</b>             | <b>277,000</b>              | <b>158,400</b>           | <b>57%</b>              |
| 10      | <b>EXPENSE</b>  |                            |                        |                            |                             |                          |                         |
| 11      | <b>Salaries and Benefits</b>                          |                            |                        |                            |                             |                          |                         |
| 12      | 601 Parks & Rec Salaries                              | -                          | 28,518                 | 41,500                     | 86,000                      | 44,500                   | 107%                    |
| 13      | 623 Social Security / Medicare                        | -                          | -                      | 10,800                     | 6,600                       | (4,200)                  | -39%                    |
| 14      | <b>Total Salaries &amp; Benefits</b>                  | <b>-</b>                   | <b>28,518</b>          | <b>52,300</b>              | <b>92,600</b>               | <b>40,300</b>            | <b>77%</b>              |
| 15      | <b>Operations &amp; Administrative Expenses</b>       |                            |                        |                            |                             |                          |                         |
| 16      | 602 Custodial/Cleaning Services                       | 2,550                      | 10,900                 | 45,000                     | 12,000                      | (33,000)                 | -73%                    |
| 17      | 640 Community Center Expenses - Other                 | -                          | 4,000                  | -                          | -                           | -                        | N/A                     |
| 18      | 641 General Maintenance                               | 2,500                      | 22,320                 | 3,000                      | 2,500                       | (500)                    | -17%                    |
| 19      | 642 Utilities-Community Center                        | 17,848                     | 12,409                 | 19,500                     | 13,000                      | (6,500)                  | -33%                    |
| 20      | 643 Janitorial Supplies                               | 350                        | 1,400                  | 1,200                      | 1,500                       | 300                      | 25%                     |
| 21      | 644/653 Landscaping                                   | 75,805                     | 40,040                 | 68,000                     | 30,000                      | (38,000)                 | -56%                    |
| 22      | 645 Workers Compensation                              | 8,253                      | 9,390                  | 3,500                      | 1,400                       | (2,100)                  | -60%                    |
| 23      | 646 Community Center Repairs                          | 5,083                      | 5,104                  | 7,500                      | 10,000                      | 2,500                    | 33%                     |
| 24      | 647 Legal/Consulting                                  | -                          | 5,718                  | 10,000                     | -                           | (10,000)                 | -100%                   |
| 25      | 651/652 General Maintenance and Repairs               | 44,367                     | 37,692                 | 47,400                     | 30,000                      | (17,400)                 | -37%                    |
| 26      | 656 Utilities   | 7,660                      | 9,623                  | 2,400                      | -                           | (2,400)                  | -100%                   |
| 27      | 657 General Liability                                 | 7,973                      | 9,390                  | 9,600                      | 12,000                      | 2,400                    | 25%                     |
| 28      | 658 Levy Administration                               | 8,155                      | 9,249                  | 9,500                      | 10,000                      | 500                      | 5%                      |
| 29      | 659-678 Other Park Expenses                           | 3,203                      | -                      | 1,000                      | -                           | (1,000)                  | -100%                   |
| 30      | <b>Total Operations &amp; Administrative Expenses</b> | <b>183,747</b>             | <b>177,236</b>         | <b>227,600</b>             | <b>122,400</b>              | <b>(105,200)</b>         | <b>-46%</b>             |
| 31      | 975 Community Center Loan Repayment                   | 7,872                      | -                      | 30,600                     | 30,500                      | (100)                    | 0%                      |
| 32      | <b>TOTAL EXPENSE</b>                                  | <b>191,619</b>             | <b>205,753</b>         | <b>310,500</b>             | <b>245,500</b>              | <b>(65,000)</b>          | <b>-21%</b>             |
| 33      | <b>NET REVENUE/EXPENSE (Before Capital)</b>           | <b>42,110</b>              | <b>(118,061)</b>       | <b>(191,900)</b>           | <b>31,500</b>               | <b>223,400</b>           | <b>-1</b>               |
| 34      | <b>Capital Expenses</b>                               |                            |                        |                            |                             |                          |                         |
| 35      | 978 Park Furniture and Equipment                      | -                          | 22,840                 | 25,000                     | -                           | (25,000)                 | -100%                   |
| 36      | 983 Building Temporary Relocation                     | -                          | 108,788                | 100,000                    | -                           | (100,000)                | -100%                   |
| 37      | 974 Other Park Improvements                           | 26,806                     | 41,765                 | 25,000                     | 80,000                      | 55,000                   | 220%                    |
| 38      | <b>TOTAL CAPITAL EXPENSE</b>                          | <b>26,806</b>              | <b>173,394</b>         | <b>150,000</b>             | <b>80,000</b>               | <b>(70,000)</b>          | <b>-47%</b>             |
| 39      | <b>NET REVENUE/EXPENSE (After Capital)</b>            | <b>\$ 15,304</b>           | <b>\$ (291,455)</b>    | <b>\$ (341,900)</b>        | <b>\$ (48,500)</b>          | <b>\$ 293,400</b>        | <b>-86%</b>             |



**Kensington Police Protection & Community Services District  
 FY 2023/24 Proposed Budget  
 Waste Management Fund**

| Acct.<br># |   | A                          | B                      | C                          | D                           | \$<br>Budget<br>Variance | %<br>Budget<br>Variance |
|------------|---|----------------------------|------------------------|----------------------------|-----------------------------|--------------------------|-------------------------|
|            |   | FY 22<br>Actual<br>Results | FY 23<br>YTD<br>May 30 | FY 23<br>Adopted<br>Budget | FY 24<br>Proposed<br>Budget |                          |                         |
| 1          | <b>REVENUE</b>  |                            |                        |                            |                             |                          |                         |
| 2          | 448 Franchise Fees                                    | \$ 66,551                  | \$ 84,065              | \$ 171,857                 | \$ 120,000                  | \$ (51,857)              | -30%                    |
| 3          | <b>TOTAL REVENUE</b>                                  | <b>66,551</b>              | <b>84,065</b>          | <b>171,857</b>             | <b>120,000</b>              | <b>(51,857)</b>          | <b>-43%</b>             |
| 4          | <b>EXPENSE</b>  |                            |                        |                            |                             |                          |                         |
| 5          | <b>Operations &amp; Administrative Expenses</b>       |                            |                        |                            |                             |                          |                         |
| 6          | 751 Waste Removal Franchise Fee Expense               | -                          | 34,819                 | 47,300                     | 51,400                      | 4,100                    | 9%                      |
| 7          | 752 Waste Management Program Admin                    | -                          | -                      | 3,000                      | 68,490                      | 65,490                   | 2183%                   |
| 8          | 753 Other Waste Management Expense                    | -                          | 510                    | 500                        | 3,040                       | 2,540                    | 508%                    |
| 9          | <b>Total Operations &amp; Administrative Expenses</b> | <b>-</b>                   | <b>35,329</b>          | <b>50,800</b>              | <b>122,930</b>              | <b>72,130</b>            | <b>142%</b>             |
| 10         | <b>TOTAL EXPENSE</b>                                  | <b>-</b>                   | <b>35,329</b>          | <b>50,800</b>              | <b>122,930</b>              | <b>72,130</b>            | <b>142%</b>             |
| 11         | <b>NET REVENUE / (EXPENSE)</b>                        | <b>\$ 66,551</b>           | <b>\$ 48,736</b>       | <b>\$ 121,057</b>          | <b>\$ (2,930)</b>           | <b>\$ (123,987)</b>      | <b>-102%</b>            |