



Kensington Community Services District

DATE: August 13, 2026

TO: Board of Directors

FROM: David Aranda, Interim General Manager (IGM)

SUBJECT: Request to Approve Amending the Fiscal Year 2027 Budget

RECOMMENDATION:

Approve the Fiscal Year 2027 budget as presented with the noted amendments.

BACKGROUND:

As noted at the June 2026 board of directors meeting, the board of directors approved the Fiscal Year 2027 budget and the IGM noted that some changes may need to be made. Please note the following changes to the Fiscal Year 2027 budget the IGM is requesting the board approve:

- El Cerrito Contract Fee-\$4,897,000 approved, \$4,923,081 recalculated. The City of El Cerrito did not provide this information until July 6, 2026. \$26,081 additional expense.
- El Cerrito Reconciliation fee-\$80,000 approved, \$127,638 recalculated. Reason as noted above. \$47,638 additional expense.
- Risk Management Insurance General Fund-\$65,000 approved \$47,245 recalculated. This expense was reduced by \$17,755 due to the General Manager working with SDRMA to lower the property/liability rate.
- Risk Management Insurance-Fire Department-\$0 approved, \$34,000 recalculated. Reasons that the budget failed to capture the fire vehicles that needed to be covered. \$34,000 increase.
- Police Salaries-Police Department-\$1,471,456 approved, \$1,532,278 recalculated. Reason, there were increases in salaries and incentives that were not captured when the budget was being compiled. \$60,822 increase.

Amending the Fiscal Year 2027 Budget

August 13, 2026

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- Police Building Lease-Police Department-\$80,000 approved, \$12,600 recalculated. Reason, the building was paid for in July so only the licensing fee needs to be paid throughout the year. \$67,400 Decrease.
- Capital Purchase, Police Department- \$0 approved, \$190,000 recalculated. Reason, Board approved the capital purchase of the modular building for the police department. \$190,000 increase.
- CalPERS District Share-Police Department- \$284,000 approved, \$436,194 recalculated. Reason, The IGM missed the unfunded liability billing that CalPERS bills for, separate from the payroll deduction. \$152,194 increase.
- The IT budget was approved for \$15,000 and the IGM is asking to increase it to \$25,000 and an increase of \$10,000 to fund the work that is necessary in upgrading the public safety building to house administrative staff.

Attached is the revised budget in detail and the revised budget overview sheet.

EXHIBIT(S):

- Updated 8.5.26 In Progress FY 27 Budget with Ridgeline Comparison

Item #13a

	FY 27 Revenues	Capital Revenue	FY 27 Expenditures	FY 27 Capital Expenses	Reserves	Net FY 27 End	Ridgeline FY 27 Projections
Gen Fund	\$9,130,700.00		\$900,006.19	\$150,673.00		\$8,080,020.81	\$7,890,250
Police	\$1,767,000.00		\$3,851,107.01	\$55,000.00		(\$2,139,107.01)	(\$2,171,152)
Parks	\$122,500.00	\$35,000.00	\$236,074.42	\$215,500.00		(\$294,074.42)	(\$117,692)
WM	\$120,000.00		\$99,200.00			\$20,800.00	\$36,130
Fire	\$256,802.00		\$135,018.00	\$5,376,701.00		(\$5,254,917.00)	(\$4,690,559)
Total	\$11,397,002.00	\$35,000.00	\$5,221,405.62	\$5,797,874.00		\$412,722.38	\$946,977

Rolling Stock Reserve

\$237,247 *Fully funded in LAIF

6 mos. Reserve addition

\$169,199 *Fully funded in LAIF



Kensington Community Services District

Proposed Budget FY 26/27

General Fund

Account #		General Fund	Total	FY27 Proposed	FY 27
Old	New		Combined FY	Approved	Ridgeline
			26 Actual	Amendments	Projections
401	01-401	Levy Tax - Co. Prop 1%	\$8,596,718	\$8,800,000	\$8,816,554
456	01-456	Interest	\$164,795	\$300,000	\$305,522
458	01-458	Other District Revenue - Allocation	\$23,802	\$30,700	\$31,767
		Other Revenue			\$22,722
480	01-480	Rental Revenue			
		Total Revenue	\$8,785,315	\$9,130,700	\$9,176,565
		Expenses			
800	01-800	District Expenses			
815	01-815	Admin Communications	\$14,723	\$15,000	
	01-814	Website Development/Maintenance	\$4,738	\$10,000	\$3,819
	01-813	IT Services & Equipment	\$20,845	\$25,000	\$15,383
816	01-816	Office Supplies	\$19,365	\$10,000	\$16,305
817	01-817	Printing & Postage	\$6,383	\$6,000	\$2,652
818	01-818	Mileage Reimbursement	\$1,247	\$1,500	\$1,061
819	01-819	Subscriptions/Memberships	\$12,420	\$20,000	\$15,450
820	01-820	Copier Contract	\$4,212	\$2,000	\$4,120
825	01-825	Board Continuing Ed/Conferences	\$2,369	\$5,000	\$10,300
826	01-826	Board Meetings	\$665	\$0	
831	01-831	Training and Travel Admin	\$10,021	\$15,000	\$3,000
	01-832	Landscape & Maintenance		\$6,000	
	01-580	Utilities	\$8,770	\$5,000	\$6,366
		Staff Appreciation			\$2,652
		Total District Expenses	\$105,758	\$120,500	\$81,108
		Salaries			
807	01-807	Salaries	\$339,584	\$390,396	\$635,137
808	01-808	Payroll Taxes	\$28,870	\$29,865	\$42,994
809	01-809	Benefits / Unemployment	\$3,000	\$0	\$44,000
		Total salaries	\$371,454	\$420,261	\$722,131
		Professional Services			
835	01-835	Consulting	\$43,934	\$10,000	\$25,000
	01-836	Operational Consulting	\$119,451	\$50,000	
	01-838	Other Consulting	\$3,250		\$2,652
840	01-840	Consulting Accounting	\$46,584	\$45,000	
840	01-841	Audit	\$20,500	\$30,000	\$30,900
830	01-830	Legal (District/Personnel)	\$62,611	\$60,000	\$64,231
850	01-850	Risk Management Insurance	\$75,135	\$47,245	\$83,669
851	01-851	Workers Compensation	\$4,519	\$7,500	\$6,531



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

Account #		General Fund	Total	FY27 Proposed	FY 27
Old	New		Combined FY	Approved	Ridgeline
			26 Actual	Amendments	Projections
860	01-860	Election		\$8,000	\$8,487
861	01-861	LAFCO	\$4,405	\$3,000	\$4,350
870	01-870	County Expenditures	\$45,670	\$68,000	\$70,126
898	01-898	Other Expenses	\$5,212	\$5,000	\$5,430
550.6	01-550.6	FSA Expenses	(\$1,489)	\$1,500	
997	01-997	Payroll Expense	\$12,377	\$14,000	\$15,914
	01-572	Recruiting/Hiring/Background	\$16,000	\$10,000	
		Contingency			\$21,218
		Total Administrative expenses	\$458,158	\$359,245	\$338,508
		Debt Service			
	01-977	PSB Loan principle	\$57,002	\$59,322	\$141,478
	01-979	PSB loan interest	\$84,523	\$81,351	
		Total Expenses	\$1,076,895	\$1,040,679	\$1,283,225
		Net Operating Revenue/ (Expense)	\$7,708,420	\$8,090,021	\$7,893,340
		Capital Outlay			
		Computer Equipment AV equipment			
01-969		Office Furniture & Equipment	\$1,879	\$10,000	\$3,090
		Net Revenue/ (Expense)	\$7,706,541	\$8,080,021	\$7,890,250



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

Account #		PD	FY 26 Actual Results	FY27 Proposed Approved Amendments	Ridgeline Projections
Old	New	Account			
402	02-402	Special Tax-Police	\$686,040	\$686,000	\$645,233
404	02-404	Measure G Supplemental Tax	\$714,443	\$741,000	\$742,630
410	02-410	Police Fees/Service Charges	\$13,659	\$15,000	\$6,365
		Total Assessments	\$1,414,142	\$1,442,000	\$1,394,228
		Grant Revenue			
414	02-414	POST Reimbursement	\$9,741	\$3,000	\$10,609
415	02-415	SLESF	\$201,537	\$200,000	
422	02-422	Grant Revenue		\$0	\$103,000
		Total Grant Revenue	\$211,277	\$203,000	\$113,609
		Reimbursements&fees			
418	02-418	CERBT Disbursements	\$133,103	\$122,000	
441	02-419	Other Misc. Revenue/Refunds	\$12,327		
		TOTAL REVENUE	\$1,770,849	\$1,767,000	\$1,507,837
		EXPENSES			
	500	Police Salaries			
502.1	02-807	Salaries	\$1,428,586	\$1,532,278	\$1,415,806
503	02-503	Holiday Pay	\$51,734	\$50,373	\$48,635
503.4	02-503.4	Incentive pay - Longevity	\$10,126	\$13,760	\$17,720
504	02-504	Incentive Pay- Education	\$16,061	\$17,110	\$14,500
505	02-505	Incentive Pay- POST Certificate	\$45,286	\$51,174	\$28,716
		Total Officer Salaries	\$1,551,795	\$1,664,695	\$1,525,377
506	02-506	Overtime	\$109,605	\$80,000	\$60,903
		Overtime Special Events		\$10,000	
508	02-508	Non-Sworn Salaries			
		Total Police Salaries	\$1,661,400	\$1,754,695	\$60,903
		Benefits			
509	02-509	Hiring Bonus	\$12,000	\$10,000	\$8,000
510	02-510	Vacation Cash Out			
516	02-516	Uniform Allowance	\$1,200	\$1,200	\$5,150
520	02-520	In Lieu Health Expense		\$12,000	
521-A	02-521A	Medical/Vision/Dental (Active)	\$226,928	\$205,000	\$286,723
521-R	02-521R	Medical/Vision/Dental (Retired)	\$96,481	\$90,000	\$157,445
522	02-522	Officer Life Insurance	\$4,188	\$3,300	\$6,527
		Total Benefits	\$340,796	\$321,500	\$463,845
		Taxes & Workers Comp			
523	02-808	Payroll Taxes	\$23,898	\$26,170	\$23,192
524	02-524	Payroll Taxes (non sworn)			



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

Account #		PD	FY 26 Actual Results	FY27 Proposed Approved Amendments	Ridgeline Projections
Old	New	Account			
530	02-851	Workers Compensation	\$83,000	\$77,190	\$47,741
		GASB	\$3,200		\$5,305
		Total Taxes & Workers Com	\$110,098	\$103,360	\$76,238
		Retirement			
527	02-527	CalPERS District Share	\$268,325	\$436,194	\$397,511
528	02-528	CalPERS Officers Share			
529	02-529	Pension Obligation Bond Payment	\$327,640	\$331,258	\$331,021
		Total retirement	\$595,964	\$767,452	\$728,532
		Operations & Admin Expenses			
519	02-519	Axon - Body Camera/Tasers/Storage	\$23,324	\$30,500	\$26,523
	02-555	CAPS		\$11,500	
554	02-554	Traffic Safety/Equipment	\$6,742	\$18,000	\$10,300
568	02-568	Evidence, Investigation, Forensic Services	\$4,425	\$7,000	\$8,487
571	02-571	Records, PRA, and Redaction Software	\$2,626	\$0	\$8,487
575	02-575	Community Safety Cameras	\$16,192	\$15,000	\$15,914
576	02-819	Subscriptions/Memberships	\$11,321	\$8,000	\$3,183
594	02-594	Community Events & Volunteer programs	\$9,740	\$9,000	\$6,366
569	02-569	Emergency Preparedness			
		Total Police Operating	\$74,370	\$99,000	\$79,260
		Building & District Expenses			
552	02-816	Office Supplies And Expenses	\$10,260	\$10,000	\$5,305
567	02-567	Building Alarm, Fire, Security, and Maintenance	\$5,182	\$5,000	\$5,305
580	02-580	Utilities	\$33,452	\$35,000	\$37,132
581	02-581	Building Repairs and Maintenance	\$3,540	\$4,000	\$5,305
587	02-587	IT Contract	\$52,277	\$45,000	\$53,045
590	02-590	Janitorial	\$14,435	\$13,000	\$12,731
592	02-592	Website Social Media Contracts	\$3,763	\$1,000	\$7,957
597	02-597	Police Building Lease	\$72,977	\$12,600	\$83,977
		Total Building & District Expenses	\$195,886	\$125,600	\$210,757
		Fleet Related Expenses			
561	02-561	Fleet Maintenance, Fuel, Toll, Transportation	\$90,876	\$75,000	\$56,228
563	02-563	Vehicle Lease	\$28,839	\$16,000	\$54,105
566	02-566	Radio Maintenance	\$17,648	\$10,000	\$12,731
588	02-588	Police Fleet Cellular Contract	\$10,456	\$12,000	\$10,609
		Total Fleet	\$147,819	\$113,000	\$133,673
		Personnel Misc.			
553	02-553	Uniforms, Equipment, and Duty Gear	\$16,634	\$20,000	\$20,600



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

Account #		PD	FY 26 Actual Results	FY27 Proposed Approved Amendments	Ridgeline Projections
Old	New	Account			
570	02-831	Training And Travel Expense	\$24,187	\$25,000	\$31,827
572	02-572	Recruiting, Hiring & Background	\$2,738	\$1,500	\$5,305
574	02-574	Reserve Program		\$1,500	\$3,183
598	02-835	Consulting - background/hiring/rec	\$47,310	\$50,000	\$74,263
		Total Personnel Misc.	\$90,869	\$98,000	\$135,178
		Professional Services & Liability			
591	02-850	Risk Management Insurance	\$74,157	\$80,000	\$68,959
595	02-830	Legal	\$9,070	\$4,000	\$15,914
	02-596	Lexipole		\$4,500	
564	02-564	Cal-ID, ARIES, SunRidge, LEFTA	\$182,993	\$190,000	\$180,353
		Total Prof. Services & Liability	\$266,221	\$278,500	\$265,226
963	02-963	Patrol Car Accessories	\$48,617	\$40,000	
967	02-967	Station Equipment	\$17,353	\$15,000	
968	02-968	Office Furniture/Equipment			
982	02-982	Police Building Capital Projects		\$190,000	
		Total Expenses	\$3,549,392	\$3,906,107	\$3,678,989
		Net Income	(\$1,778,543)	(\$2,139,107)	(\$2,171,152)



El Cerrito Community Services District
Proposed Budget FY 26/27
Fire Department

Fire		FY 26 Actual Results	FY27 Proposed Approved Amendments	Ridgeline FY 27 Projections
New	Account			
Revenue				
03-418	CERBT Disbursements	\$52,459	\$53,000	\$58,985
03-450	Lease Agreement			
03-419	Other Revenue		\$3,000	
03-452	Other Tax Income	\$15,321	\$0	
03-453	Investment Income	\$142,340	\$0	
03-402	Special Taxes	\$210,842	\$200,802	\$201,000
Total Revenue		\$420,963	\$256,802	\$259,985
Expenses				
COMMUNITY SERVICE ACTIVITIES				
03-569	Emergency Preparedness	\$5,979	\$6,000	\$15,355
03-906	Hazardous Vegetation Removal Grant	\$39,410	\$80,000	
03-908	Public Education	\$16,609	\$16,000	\$15,914
03-905	KEEP Grant		\$15,000	\$10,609
Total Expenses		\$61,998	\$117,000	\$41,878
DISTRICT ACTIVITIES				
Building Activities				
01-567	Building Alarm, Fire, Security, and Main	\$7,562	\$16,000	\$1,591
01-644	Landscaping	\$2,380	\$5,000	\$2,546
01-590	Janitorial Service	\$208	\$1,000	\$2,546
03-590	Janitorial (Med Waste Disposal)	\$4,905	\$5,000	\$2,334
01-567	Miscellaneous Maint.	(\$5,808)	\$0	\$5,305
Total Building Activities		\$9,247	\$27,000	\$14,322
03-553	Uniforms, Equipment, and Duty Gear	\$1,432	\$4,000	\$1,591
03-898	Other Expenses	\$125	\$5,000	\$5,305
03-576	Subscriptions/Memberships	\$7,914	\$5,000	
03-580	Utilities (Telephone & PG&E)	\$50,009	\$52,500	\$14,397
Total Office		\$59,480	\$66,500	\$21,293
OUTSIDE PROFESSIONAL SERVICES				
01-840	Accounting	\$20,215	\$0	
03-1009	Actuarial Valuation	\$9,500	\$6,000	\$4,800
01-898	Bank Fee	\$165	\$0	
03-1010	El Cerrito Contract Fee	\$4,480,522	\$4,923,081	\$4,715,923
03-1011	El Cerrito Reconciliation(s)	\$58,313	\$127,638	\$80,000
03-837	Emergency prep coordinator	\$113,468	\$110,000	



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

Fire		FY 26 Actual Results	FY27 Proposed Approved Amendments	Ridgeline FY 27 Projections
New	Account			
03-1012	Fire Abatement Contract	\$0	\$0	\$5,788
03-1015	Fire Engineer Plan Review	\$2,855	\$3,000	\$3,183
01-830	Legal Fees	\$34,248	\$0	
01-850	Risk Management Insurance	\$16,856	\$34,000	
03-1016	Wildland Vegetation Mgmt	(\$4,234)	\$4,500	\$4,371
Total OUTSIDE PROFESSIONAL SERVICE		\$4,731,908	\$5,208,219	\$4,814,065
RETIREE MEDICAL BENEFITS				
03-521R	Medical/Vision/Dental (Retired)	\$43,304	\$53,000	\$58,986
Total RETIREE MEDICAL BENEFITS		\$47,577	\$53,000	\$58,986
03-967	Station Equipment		\$40,000	
Total Expenses		\$4,900,963	\$5,511,719	\$4,950,544
Net Income		(\$4,480,000)	(\$5,254,917)	(\$4,690,559)



Kensington Community Services District
Proposed Budget FY 26/27
Parks

Account #		Parks	FY 26 Actual	FY 27	Ridgeline
Old	New	Revenue	Results	Approved Budget	FY27 Projections
424	04-402	Special Tax-Landscape and Learning Parks	\$47,026	\$50,000	\$49,862
427	04-427	Community Center Revenue	\$53,716	\$40,000	\$31,827
438	04-438	Tennis Court Revenue	\$1,666	\$1,500	\$2,122
439	04-419	Other Misc. Revenue	\$1,321	\$0	
		TOTAL REVENUE	\$103,730	\$91,500	\$83,811
471	04-470	KCC Annual Fees	\$30,497	\$31,000	\$30,766
		Total Revenue	\$134,227	\$122,500	\$114,577
		EXPENSES			
		Salaries and Benefits			
601&602	04-807	Salaries	\$59,751	\$73,548	\$66,194
623	04-808	Payroll Taxes	\$4,545	\$5,626	\$5,064
		Total Salaries & Benefits	\$64,296	\$79,174	\$71,258
		Operations & Admin Expenses			
640	04-640	Parks Expenses			
641	04-641	General Maintenance	\$19,294	\$20,000	\$26,523
642	04-580	Utilities	\$27,196	\$30,000	\$26,523
643	04-590	Janitorial Supplies	\$2,075	\$2,500	\$2,652
644	04-644	Landscaping	\$38,620	\$45,000	\$36,071
645	04-851	Workers Compensation	\$2,000	\$5,600	\$3,183
646&699	04-581	Community Center Maintenance & Repairs	\$6,701	\$7,500	\$4,244
647	04-830	Legal	\$1,067	\$1,000	\$5,305
647	04-835	Consulting		\$5,000	
649	04-649	Interest Expense			
		Total Park Expenses	\$96,954	\$116,600	\$104,501
		Other Park expenses			
699	04-699	Community Center Expenses - Other			
657	04-850	Risk Management Insurance	\$15,000	\$18,000	\$15,914
658	04-658	Levy Administration	\$8,893	\$11,300	\$7,957
659	04-898	Other Expenses	\$11,186	\$10,000	\$1,061
674	04-674	Parks Maintenance and Repair	\$211	\$1,000	\$1,061
		Total Other expenses	\$35,290	\$40,300	\$25,993
		TOTAL EXPENSE	\$196,539	\$236,074	\$201,752
		NET REVENUE / (EXPENSE)	(\$62,313)	(\$113,574)	(\$87,175)
		Capital Outlay			
		Capital Income			
		PATH Dedicated Capital Revenue	\$35,000	\$35,000	



Kensington Community Services District
Proposed Budget FY 26/27
Parks

Account #		Parks	FY 26 Actual Results	FY 27 Approved Budget	Ridgeline FY27 Projections
Old	New	Revenue			
470	04-471	KCC Reserves	\$60,000	\$0	\$30,000
		Total capital income	\$95,000	\$35,000	\$30,000
		Capital expenses			
972	04-972	Park Capital Improvement	\$119,748	\$120,000	\$30,000
978	04-968	Park Furniture and Equipment		\$0	
	04-976	PATHS Capital Expense	\$57,495	\$65,000	
974	04-974	Other Park Improvements			
975	04-975	Community Center Loan Repayment	\$30,517	\$30,500	\$30,517
		Total capital expenses	\$207,760	\$215,500	\$60,517
		Net Income	(\$175,072)	(\$294,074)	(\$117,692)



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

Account #			WM	FY 26 Actual Results	FY 27 Approved Budget	Ridgeline Projections
Old	New	Account				
Revenue						
448	05-448	Franchise Fees		\$127,948	\$120,000	\$127,308
461	05-461	Waste Removal Franchise Fee			\$0	
481	05-422	Grant Revenue			\$0	
455	05-456	Interest			\$0	
TOTAL REVENUE				\$127,948	\$120,000	\$127,308
EXPENSES						
Operations & Admin Expenses						
751	05-751	Waste Removal Franchise Fee Expense		\$54,792	\$51,000	\$54,106
752	05-752	Waste Management Program Admin		\$23,802	\$30,700	\$31,767
753	05-898	Other Expenses		\$700	\$2,500	\$5,305
754	05-830	Legal			\$2,500	
754	05-835	Consulting			\$10,000	
799	05-799	Waste Management grant expenses		\$11,861	\$2,500	
Total Operations & Admin Expenses				\$91,155	\$99,200	\$91,178
Net Revenue/ (Expense)				\$36,793	\$20,800	\$36,130