

Kensington Police Protection and Community Services District
Fiscal Year 2019-20 General Fund Revenue and Expense
Projection

As of October 31, 2019

	FY 2019-20 Budget	Actual as of October 31, 2019	Actual vs Budget	% of Budget
<u>REVENUE</u>				
<u>Police Activities Revenue</u>				
401 · Levy Tax	1,941,000	48,260	(1,892,740)	2.5%
402 · Special Tax-Police	682,000	-	(682,000)	0.0%
404 · Measure G Supplemental Tax Rev	588,400	-	(588,400)	0.0%
410 · Police Fees/Service Charges	1,500	810	(690)	54.0%
411 · Kensington Hilltop Srvc's Reimb	-	-	-	
413 · West County Crossing Guard Reim	-	-	-	
414 · POST Reimbursement	-	2,665	2,665	
415 · Grants-Police	100,000	-	(100,000)	0.0%
416 · Interest-Police	15,000	-	(15,000)	0.0%
418 · Misc Police Income	10,000	2,248	(7,752)	22.5%
419 · Supplemental W/C Reimb (4850)	-	-	-	0.0%
Total Police Activities Revenue	\$ 3,337,900	\$ 53,983	\$ (3,283,917)	1.6%
<u>Park/Rec Activities Revenue</u>				
424 · Special Tax-L&L	39,000	-	(39,000)	0.0%
427 · Community Center Revenue	-	-	0	
438 · Misc Park/Rec Rev	200	-	(200)	0.0%
Total Park/Recreation Activities Revenue	\$ 39,200	\$ -	\$ (39,200)	0.0%
<u>General District Activities Revenue</u>				
448a · Franchise Fees Gross	90,000	8,424	(81,576)	9.4%
448b · less Franchise Fees Paid Out	(38,570)	(3,610)	34,960	9.4%
456 · Interest-District	200	-	-	
458 · Miscellaneous District Revenue	-	1,004	1,004	
Total General District Activities Revenue	\$ 51,630	\$ 5,817	\$ (45,613)	11.3%
TOTAL REVENUE	\$ 3,428,730	\$ 59,800	\$ (3,368,730)	1.7%
<u>EXPENSES</u>				
<u>Police Salaries & Benefits</u>				
502 · Salary · Officers	995,791	234,849	(760,942)	23.6%
504 · Compensated Absences	9,600	3,641	(5,959)	37.9%
506 · Overtime	75,000	63,071	(11,929)	84.1%
508 · Salary · Non-Sworn	52,912	7,433	(45,479)	14.0%
516 · Uniform Allowance	8,200	1,633	(6,567)	19.9%
518 · Safety Equipment	2,500	361	(2,139)	14.4%
521-A · Medical/Vision/Dental-Active	146,536	53,121	(93,415)	36.3%
521-R · Medical/Vision/Dental-Retirees	186,097	68,576	(117,521)	36.8%
521-T · Medical Vision/Dental-Trust	239,911	-	(239,911)	0.0%
522 · Insurance · Police	6,246	1,300	(4,946)	20.8%
523 · Social Security/Medicare	16,537	5,444	(11,093)	32.9%
524 · Social Security · District	3,281	4,478	1,197	136.5%
527 · PERS · District Portion	405,090	286,056	(119,034)	70.6%
528 · PERS · Officers Portion	23,393	6,331	(17,062)	27.1%
530 · Workers Comp	92,000	43,573	(48,427)	47.4%
Total Police Salaries & Benefits	\$ 2,263,094	\$ 779,867	\$ (1,483,227)	34.5%

	FY 2019-20 Budget	Actual as of October 31, 2019	Actual vs Budget	% of Budget
<u>Other Police Expenses</u>				
552 · Police Supplies	2,200	150	(2,050)	6.8%
553 · Range/Ammunition Supplies	5,500	398	(5,102)	7.2%
560 · Crossing Guard	14,893	2,813	(12,080)	18.9%
562 · Vehicle Operation	30,000	9,194	(20,806)	30.6%
564 · Communications (RPD)	142,578	113,158	(29,420)	79.4%
568 · Prisoner/Case Exp./Booking	12,000	1,504	(10,496)	12.5%
570 · Training	10,000	4,321	(5,679)	43.2%
572 · Hiring	15,750	5,790	(9,960)	36.8%
574 · Reserve Officers	4,000	-	(4,000)	0.0%
576 · Misc. Dues, Meals & Travel	2,850	4,029	1,179	141.4%
580 · Utilities - Police	13,800	2,919	(10,881)	21.2%
581 · Bldg Repairs/Maint.	3,000	-	(3,000)	0.0%
582 · Expendable Office Supplies	6,500	2,163	(4,337)	33.3%
588 · Telephone(+Rich. Line)	5,280	1,186	(4,094)	22.5%
590 · Housekeeping	4,000	1,154	(2,846)	28.8%
592 · Publications	3,500	-	(3,500)	0.0%
594 · Community Policing	4,500	-	(4,500)	0.0%
595 · Legal/Consulting - Police	50,000	17,979	(32,021)	36.0%
596 · CAL I.D.	6,100	-	(6,100)	0.0%
599 · Police Taxes Administration	4,000	1,938	(2,062)	48.5%
Total 550 · Other Police Expenses	\$ 340,451	\$ 168,697	\$ (171,754)	49.6%
Total Police Activity Expenses	\$ 2,603,545	\$ 948,564	\$ (1,654,981)	36.4%

	FY 2019-20 Budget	Actual as of October 31, 2019	Actual vs Budget	% of Budget
<u>Park/Rec Salaries & Benefits</u>				
601 · Salaries	6,788	2,477	(4,311)	36.5%
602 · Custodian	5,250	260	(4,990)	5.0%
623 · Social Security/Medicare - Dist	519	-	(519)	0.0%
Total 600 · Park/Rec Sal & Benefits	\$ 12,557	\$ 2,737	\$ (9,820)	21.8%
<u>Community Center Expenses</u>				
640 · Community Center Expenses	-	-	-	-
642 · Utilities-Community Center	1,327	1,413	86	106.5%
643 · Janitorial Supplies	250	126	(124)	50.2%
646 · Community Center Repairs	2,400	6,004	3,604	250.2%
648 · Community Center Equip Maint	3,000	296	(2,704)	9.9%
Total 640 · Community Center Expenses	\$ 6,977	\$ 7,838	\$ 861	112.3%
<u>Annex Expenses</u>				
662 · Utilities - Annex	-	-	-	-
666 · Annex Repairs	-	-	-	-
668 · Misc Annex Expenses	4,000	-	(4,000)	0.0%
Total 660 · Annex Expenses	\$ 4,000	\$ -	\$ (4,000)	0.0%
670 · Gardening Supplies	1,000	-	(1,000)	0.0%
672 · Tennis Court Maintenance	90,600	23,077	(67,523)	25.5%
674 · Park Construction Exp	10,000	-	(10,000)	0.0%
678 · Misc Park/Rec Expense	1,000	-	(1,000)	0.0%
Total Parks/Recreation Expenses	\$ 102,600	\$ 23,077	\$ (79,523)	22.5%
Total Park/Recreation Expenses	\$ 126,134	\$ 33,653	\$ (92,481)	26.7%
<u>District Administration Expenses</u>				
808 - Salaries	227,347	62,310	(165,037)	27.4%
809 · Payroll Taxes	17,392	-	(17,392)	0.0%
810 · Computer Maintenance	30,088	14,592	(15,496)	48.5%
815 - Website Maintenance	5,000	1,280	(3,720)	25.6%
820 · Copier Contract	6,893	1,474	(5,419)	21.4%
830 · Legal	80,840	70,279	(10,561)	86.9%
835 · Consulting	25,800	6,238	(19,563)	24.2%
840 · Accounting	51,450	12,890	(38,560)	25.1%
850 · Insurance	70,000	45,280	(24,720)	64.7%
860 · Elections	-	-	-	-
865 · Police Bldg. Lease	36,603	12,201	(24,402)	33.3%
870 · County Expense	24,300	934	(23,366)	3.8%
890 · Waste/Recycle	51,000	750	(50,250)	1.5%
898 · Miscellaneous Expenses	26,650	7,961	(18,689)	29.9%
Total District Administration Expenses	\$ 653,363	\$ 236,190	\$ (417,173)	36.1%
<u>Capital Outlay</u>				
961 · Police Bldg Improvements	-	-	0	-
962 · Patrol Cars	-	-	-	-
966 · Police Traffic Equipment	-	740	740	-
968 · Office Furniture/Equipment	-	-	0	-
969 · Computer Equipment	1,500	29	(1,471)	1.9%
972 - Park Buildings Improvement	-	-	0	-
974 · Other Park Improvements	-	-	0	-
975 - Community Center Loan Repayment	30,617	-	-	0.0%
978 · Pk/Rec Furniture/Equipment	-	-	0	-
Total Capital Outlay	\$ 32,117	\$ 769	\$ (731)	2.4%
TOTAL EXPENSES	\$ 3,415,159	\$ 1,219,175	\$ (2,165,367)	35.7%
NET OPERATING	\$ 13,571	\$ (1,159,375)	\$ (1,203,363)	

Community Center Project

<u>Revenue</u>		<u>Budget</u>	<u>Actual</u>
439 - Contributions for Community Center	\$	- \$	-
<u>Expenditures</u>			
985 - Community Center Renovation	\$	1,761,670 \$	409,366