Item #15

Kensington Community Services District

DATE: August 13, 2026

TO: Board of Directors

FROM: David Aranda, Interim General Manager (IGM)

SUBJECT: Review of Fiscal Year 2026 Comparing Budget to Actual and to Ridgeline Projections

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RECOMMENDATION:

BACKGROUND:

This is a non-action agenda item that provides some information regarding the fiscal year that just ended, July 1, 2025, through June 30, 2026.

The narrative below is first discussing the actual unaudited revenue and expenses for the fiscal year as compared to the budget. The second part of the narrative provides some insight as to the actual expenses as compared to the Ridgeline projections for fiscal year 2026.

- The General Fund revenue budget to actual was a bit over budget. The expenses in the general funds were a bit under budget. There were no outstanding concerns. Legal fees exceeded the budget due to the CalPERS audit.

- The police fund revenue budget to actual was a bit over budget. The overall expenses were a bit over budget. Salaries exceeded the budgeted amount. Primarily due to the MOU that went into effect along with some uncalculated incentive pay. It should also be noted that overtime was over budget due to some unbudgeted events (A No Kings protest, the food cart events, and the Kensington Parade). I have the highest regard for the oversight and tracking the Chief does regarding overtime. Should any director wish to view the breakdown of overtime for the fiscal year please contact me. The other area of expenses exceeding the budget revolve around fleet related expenses. Fuel costs and repair costs exceeded the estimates for the year and the IGM miscalculated the lease costs for the fiscal year.

- The parks department exceeded budgeted estimates for revenue. Operating expenses were below budgeted expectations. The capital costs, as shown on the spreadsheet are a bit misleading because of the money that was captured and used by KCC to fund the capital project for the recreation building. Should a director wish for a more detailed explanation of the money in and out for that project, please let me know.

- Solid waste exceeded revenue expectations and was below budgeted expenses. Once the audit is complete funds that exceed expenses for the year will be placed in a restricted savings account.

- The fire department was right on with revenue budgeted and revenue received and a bit below in actual expenses as opposed to the budgeted expenses.

Now, some comments about the spreadsheets that provide the Ridgeline projections for fiscal year 2026 as opposed to the actual revenue and expenses:

- The general fund revenue by Ridgeline combined the property tax, where the fiscal year financials for the year separated property tax from fire as opposed from the KPPCSD.

- Salaries, 807 are not comparable with Ridgeline projecting administrative staff on payroll, which included the full-time General Manager and additional administrative staff. The actual operations for the fiscal year reflected staff from the fire department coming over as consultants but the hiring of a full-time general manager and other full-time administrative positions did not occur.

- For police actual revenue received exceeded Ridgeline projections primarily because the SLESF money was not in the Ridgeline projection. As noted in the fiscal year 2026 actual to budget, the actual salary line items exceeded Ridgeline projections and the district budget primarily due to an MOU that did not reflect Ridgeline projections, incentive pay that was not incorporated in the budget with Ridgeline and overtime that was not expected due to special events.

- Workers' compensation significantly changed from when the Ridgeline projections were worked on to the actual bill received (code 530, line 41).

As noted in the budget to actual, fleet maintenance (561, line 67) exceeded both Ridgeline projections and the budget and is explained above.

The parks department and the Waste Management department did not have any significant difference between Ridgeline projections, budgeted 2026 numbers and the actual numbers.

The fire department has some noticeable differences between Ridgeline projections and the actual operations for fiscal year 2026. The Hazardous Vegetation Removal Grant was significantly increased by the board from when the Ridgeline projection was worked on. There were staff costs in payroll because of the combining of districts not taking place until October, where Ridgeline made an assumption that there would be no payroll costs for the fiscal year.

Since the merger did not take places for all of 2026 and a few other changes, the Ridgeline projection for 2026 is not that far off from the actual fiscal year operations for both revenue and operational costs.

<u>EXHIBIT(S)</u>:

- Condensed June reports B-A
- FY 26 June reports with Ridgeline comparison

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	FY 26 Rev	FY 26 Op. Ex.	FY Capital Expenses	Net FY 26 Year End	Ridgeline Projections
Gen. Fund	2,835,839.49	579,217.98	1,879.16	2,254,742.35	7,476,461.00
Police	1,770,849.22	3,483,422.85	65,969.61	(1,778,543.24)	(2,089,533.00)
Parks	134,226.77	196,539.65	207,759.62	(175,072.50)	(116,034.00)
Parks Capital Income			(95,000.00)		
WM	127,947.70	91,155.13		36,792.57	35,301.00
Fire	6,370,437.93	5,337,254.33		1,033,183.60	(4,403,222.00)
Total	11,239,301.11	9,687,589.94	180,608.39	1,371,102.78	902,973.00

Kensington Community Services District
Budget vs. Actuals: General Fund Unaudited
For Period July 1, 2025 to June 30, 2026

Line	Account	FY26 YTD Actual	FY 26 Budget	% of Budget
1	**Total Income**	$ 2,835,839	$ 2,675,844	106%
2	**Expenses**			
3	**Total 800 District Expenses**	$ 64,429	$ 75,500	85%
4	**Total 800.2 Salaries & Benefits**	$ 289,135	$ 298,883	97%
5	**Total 800.3 Professional Services**	$ 153,129	$ 145,000	106%
6	**Total 800.4 Insurances & LAFCO**	$ 62,655	$ 64,000	98%
7	**Total 950 Capital Outlay**	$ 1,879		
8	**997 Payroll Expense**	$ 11,359	$ 14,000	81%
9	**Total Expenses**	$ 581,097	$ 597,383	97%
10	**Net Operating Income**	$ 2,254,742	$ 2,078,461	108%

Kensington Community Services District

Budget vs. Actuals: Police Fund Unaudited

For Period July 1, 2025 to June 30, 2026

Line	Account	FY26 YTD Actual	FY 26 Budget	% of Budget
1	**Total Income**	$ 1,770,849	$ 1,721,600	103%
2	**Expenses**			
3	Total 500 Police Salaries	$ 1,664,600	$ 1,529,586	109%
4	Total 500.1 Benefits	$ 340,796	$ 377,900	90%
5	Total 500.2 Taxes & Worker's Comp	$ 106,898	$ 104,000	103%
6	Total 500.3 Retirement	$ 595,964	$ 620,900	96%
7	Total 550 Police Operating Expenses	$ 74,370	$ 79,500	94%
8	Total 550.1 Buiding & District Expenses	$ 195,886	$ 206,000	95%
9	Total 550.2 Fleet Related Expenses	$ 147,819	$ 95,650	155%
10	Total 550.3 Personnel Miscellaneous	$ 90,869	$ 111,500	81%
11	Total 550.4 Prof Services & Insurance	$ 266,221	$ 263,000	101%
12	**Total Expenses**	$ 3,483,423	$ 3,388,036	103%
13	**Net Operating Income**	$ (1,712,574)	$ (1,666,436)	103%
14	Total Capital Outlay	$ 65,970	$ 74,678	88%
15	**Net Income**	$ (1,778,543)	$ (1,741,114)	102%

Kensington Community Services District
Budget vs. Actuals: Parks Unaudited
For Period July 1, 2025 to June 30, 2026

Line	Account	FY26 YTD Actual	FY 26 Budget	% of Budget
1	**Income**			
2	**Total 420.1 Parks Assessments**	$ 47,026	$ 49,000	96%
3	**Total 420.2 Parks Rental Revenue**	$ 56,703	$ 40,500	140%
4	**471 KCC Annual Fees**	30,497	30,000	102%
5	**Total Income**	$ 134,227	$ 119,500	112%
6	**Expenses**			
7	**Total 600 Park/Rec Sal & Ben**	$ 64,296	$ 73,310	88%
8	**Total 635 Park/Recreation Expenses**	$ 132,243	$ 143,500	92%
9	**Total Expenses**	$ 196,540	$ 216,810	91%
10	**Net Operating Income**	$ (182,061)	$ (97,310)	187%
11	**Total Other Income**	$ 95,000	$ 35,000	271%
12	**Total Other Capital Expenses**	$ 207,760	$ (30,500)	-681%
13	**Net Income**	$ (175,073)	$ (92,810)	189%

Kensington Community Services District
Budget vs. Actuals: Waste Management Unaudited
For Period July 1, 2025 to June 30, 2026

Line	Account	FY26 YTD Actual	FY 26 Budget	% of Budget
1	**Total Income**	**$ 127,948**	**$ 120,000**	**107%**
2	**Expenses**			
3	**Total 750 Waste Managment Expenses**	**$ 91,155**	**$ 116,844**	**78%**
4	**Total Expenses**	**$ 91,155**	**$ 116,844**	**78%**
5	**Net Operating Income**	**$ 36,793**	**$ 3,156**	**1166%**

Kensington Fire Protection District
Budget vs. Actuals: Fire Dept Unaudited
For Period July 1 to June 30, 2026

Line	Account	FY26 YTD Actual	Budget	% of Budget
1	**Total Income**	**$ 6,370,438**	**$ 6,348,578**	**100%**
2	**Expenses**			
3	**Community Service Activities**	**$ 61,998**	**$ 61,980**	**100%**
4	**Contingency**		20,000	0%
5	**Debt Service Total**	**$ 141,525**	**$ 141,525**	**100%**
6	**Total DISTRICT ACTIVITIES**	**$ 89,684**	**$ 153,653**	**72%**
7	**OUTSIDE PROFESSIONAL SERVICES**	**$ 4,731,998**	**$ 4,712,814**	**100%**
8	**Emergency Prep Coordinator**	**$ 113,468**	**$ 114,263**	**99%**
9	**Operational Consultant**	**$ 119,451**	**$ 109,730**	**109%**
10	**Total OUTSIDE PROFESSIONAL SERVICES**	**$ 4,964,917**	**$ 4,936,807**	**101%**
11	**Total RETIREE MEDICAL BENEFITS**	**$ 47,577**	**$ 47,637**	**100%**
12	**Total Staff**	**$ 85,330**	**$ 105,807**	**81%**
13	**Total Expenses**	**$ 5,391,031**	**$ 5,464,319**	**99%**
14	**Net Operating Income**	**$ 979,407**	**$ 884,259**	**111%**
15	**Net Other Income**	**$ (60,651)**	**$ -**	
16	**Net Income**	**$ 1,033,184**	**$ 884,259**	**117%**

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	FY 26 Rvenues	FY 26 Expenditures	FY Capital Revenue	FY Capital Expenses	Net FY 26 Year End	Ridgeline Projections
Gen Fund	2,835,839.49	579,217.98		1,879.16	2,254,742.35	7,476,461.00
Police	1,770,849.22	3,300,430.11		248,962.35	(1,778,543.24)	(2,089,533.00)
Parks	134,226.77	316,287.65	95,000.00	88,011.62	(175,072.50)	(116,034.00)
WM	127,947.70	91,155.13			36,792.57	35,301.00
Fire	6,363,564.33	5,330,380.73			1,033,183.60	(4,403,222.00)
Total	11,232,427.51	9,617,471.60	95,000.00	338,853.13	1,371,102.78	902,973.00

Kensington Community Services District
Budget vs. Actuals: General Fund Unaudited
For Period July 1, 2025 to June 30, 2026

Line	Account	FY26 YTD Actual	FY 26 Budget	% of Budget	Ridgeline Projections
1	**Income**				
2	**400 Property Tax Revenue**				
3	**401 Levy Tax - Co. Prop. 1%**	2,647,243	2,575,000	103%	8,494,255
4	**Total 400 Property Tax Revenue**	**$ 2,647,243**	**$ 2,575,000**	**103%**	**$ 8,494,255**
5	**440 Interest and Admin Charges**				
6	**456 Interest**	164,795	75,000	220%	278,432
7	**Other revenue**				22,060
8	**458 Other District Rev - Allocation**	23,802	25,844	92%	30,619
9	**Total 440 Interest and Admin Charges**	**$ 188,597**	**$ 100,844**	**187%**	**$ 331,111**
10	**Total Income**	**$ 2,835,839**	**$ 2,675,844**	**106%**	**$ 8,825,366**
11	**Gross Profit**	**$ 2,835,839**	**$ 2,675,844**	**106%**	**$ 8,825,366**
12	**Expenses**				
13	**500.1 Benefits**				
14	**550.6 FSA Expenses**	(1,489)			
15	**Total 500.1 Benefits**	**$ (1,489)**			
16	**800 District Expenses**				
17	**815 Admin Communications**	14,723	10,000	147%	3,708
18	**816 Office Supplies**	9,547	4,000	239%	6,560
19	**817 Printing and Postage**	6,383	7,500	85%	2,575
20	**818 Mileage Reimbursement**	1,247	1,000	125%	1,030
21	**819 Dues/Subscriptions**	12,420	20,000	62%	15,000
22	**820 Copier Contract**	4,212	4,000	105%	4,000
23	**825 Board Continuing Ed/Conferences**		4,000	0%	
24	**826 Board Meetings**	665			
25	**831 Training and Travel Admin**	10,021	15,000	67%	15,450
26	**870 County Expenditures**		5,000	0%	
27	**898 Other Expenses**	5,212	5,000	104%	5,220
28	**Total 800 District Expenses**	**$ 64,429**	**$ 75,500**	**85%**	**$ 53,543**
29	**800.2 Salaries & Benefits**				
30	**807 Salaries**	266,414	277,644	96%	624,520
31	**808 Payroll Taxes**	22,721	21,239	107%	42,144
32	**Total 800.2 Salaries & Benefits**	**$ 289,135**	**$ 298,883**	**97%**	**$ 666,664**
33	**800.3 Professional Services**				
34	**830 Legal (District/Personnel)**	62,611	45,000	**139%**	62,360
35	**835 Consulting**	43,934	25,000	**176%**	25,000
36	**840 Accounting/Audit**	46,584	75,000	**62%**	
37	**Total 800.3 Professional Services**	**$ 153,129**	**$ 145,000**	**106%**	**$ 87,360**

Kensington Community Services District
Budget vs. Actuals: General Fund Unaudited
For Period July 1, 2025 to June 30, 2026

Line	Account	FY26 YTD Actual	FY 26 Budget	% of Budget	Ridgeline Projections
38	**800.4 Insurances & LAFCO**				
39	**850 Insurance**	58,279	56,000	**104%**	81,232
40	**851 Workers Compensation**	2,526	6,000	**42%**	6,341
41	**861 LAFCO**	1,850	2,000	**93%**	4,223
42	**Total 800.4 Insurances & LAFCO**	**$ 62,655**	**$ 64,000**	**98%**	**$ 91,796**
43	**950 Capital Outlay**	**$ -**			
44	**969 Computer Equipment**	1,879			**$ 3,000**
45	**Total 950 Capital Outlay**	**$ 1,879**			
46	**997 Payroll Expense**	11,359	14,000	81%	15,451
47	**Total Expenses**	**$ 581,097**	**$ 597,383**	**97%**	**$ 914,814**
48	**Net Operating Income**	**$ 2,254,742**	**$ 2,078,461**	**108%**	**$ 7,910,552**
49	**Net Income**	**$ 2,254,742**	**$ 2,078,461**	**108%**	**$ 7,910,552**

Kensington Community Services District
Budget vs. Actuals: Police Fund Unaudited
For Period July 1, 2025 to June 30, 2026

Line	Account	FY26 YTD Actual	FY 26 Budget	% of Budget	Ridgeline Projections
1	**Income**				
2	**400.1 Assessments**				
3	**402 Special Tax-Police**	686,040	685,500	100%	645,233
4	**404 Measure G Supplemental Tax**	714,443	700,000	102%	721,000
5	**Total 400.1 Assessments**	**$ 1,400,483**	**$ 1,385,500**	**101%**	**$ 1,366,233**
6	**400.2 Grant Revenue**	0			
7	**414 POST Reimbursement**	9,741	5,000	195%	10,300
8	**415 SLESF**	201,537	200,000	101%	
9	**Total 400.2 Grant Revenue**	**$ 211,277**	**$ 205,000**	**103%**	**$ 10,300**
10	**400.3 Reimbursements & Fees**				
11	**410 Police Fees/Service Charges**	13,659	10,000	137%	6,180
12	**418 CERBT Reimbursements/Refunds**	133,103	121,100	110%	
13	**Total 400.3 Reimbursements & Fees**	**$ 146,762**	**$ 131,100**	**112%**	**$ 6,180**
14	**441 Other PD Revenue**	$ 12,327			$ 100,000
15	**Total Income**	**$ 1,770,849**	**$ 1,721,600**	**103%**	**$ 1,482,713**
16	**Gross Profit**	**$ 1,770,849**	**$ 1,721,600**	**103%**	**$ 1,482,713**
17	**Expenses**				
18	**500 Police Salaries**				
19	**502 Officers Salaries**				
20	**502.1 Officers Salary**	1,428,586	1,353,586	106%	1,364,911
21	**503 Holiday Pay**	51,734	48,500	107%	47,219
22	**503.4 Incentive Pay-Longevity Pay**	10,126	7,500	135%	17,203
23	**504 Incentive Pay- Education**	16,061	15,000	107%	13,981
24	**505 Incentive Pay- POST Certificate**	45,286	30,000	151%	27,927
25	**Total 502 Officers Salaries**	**$ 1,551,795**	**$ 1,454,586**	**107%**	**$ 1,471,241**
26	**506 Overtime**	149,107	75,000	199%	58,431
27	**Overtime reduced by Grant Reimbursement**	(39,502)			
28	**506 Overtime Total**	**$ 109,605**	**$ 75,000**	**146%**	**$ 58,431**
29	**508 Salary - Non-Sworn**				
30	**548 GASB 75 - Expense**	3,200			5,150
31	**Total 500 Police Salaries**	**$ 1,664,600**	**$ 1,529,586**	**109%**	**$ 1,534,822**
32	**500.1 Benefits**				
33	**509 Hiring Bonus**	12,000	8,000	150%	10,000
34	**516 Uniform Allowance**	1,200	2,400	50%	5,000
35	**521-A Medical/Vision/Dental-Active**	226,928	240,000	95%	273,070
36	**521-R Medical/Vision/Dental-Retired**	96,481	121,000	80%	145,445
37	**522 Officer Life Insurance**	4,188	6,500	64%	6,337

Kensington Community Services District
Budget vs. Actuals: Police Fund Unaudited
For Period July 1, 2025 to June 30, 2026

Line	Account	FY26 YTD Actual	FY 26 Budget	% of Budget	Ridgeline Projections
38	**Total 500.1 Benefits**	**$ 340,796**	**$ 377,900**	**90%**	**$ 439,852**
39	**500.2 Taxes & Worker's Comp**				
40	**523 Medicare**	23,898	20,000	119%	22,398
41	**530 Workers Compensation**	83,000	84,000	99%	46,350
42	**Total 500.2 Taxes & Worker's Comp**	**$ 106,898**	**$ 104,000**	**103%**	**$ 68,748**
43	**500.3 Retirement**				
44	**527 CalPERS District Share**	268,325	290,000	93%	367,451
45	**529 Pension Obligation Bond Payment**	327,640	330,900	99%	331,259
46	**Total 500.3 Retirement**	**$ 595,964**	**$ 620,900**	**96%**	**$ 698,710**
47	**550 Police Operating Expenses**				
48	**519 Axon - Body Cam/Tasers/Storage**	23,324	25,000	93%	25,750
49	**554 Traffic Safety/Equipment**	6,742	15,000	45%	10,000
50	**568 Evidence, Investigation, Forens**	4,425	8,500	52%	8,240
51	**571 Records, PRA, and Redaction Sof**	2,626	5,000	53%	8,240
52	**575 Community Safety Cameras**	16,192	15,000	108%	15,450
53	**576 Law, Subscriptions, and Members**	11,321	3,000	377%	3,090
54	**594 Community Events & Volunteer Programs**	9,740	8,000	122%	6,180
55	**Total 550 Police Operating Expenses**	**$ 74,370**	**$ 79,500**	**94%**	**$ 76,950**
56	**550.1 Buiding & District Expenses**				
57	**552 Office Supplies and Expenses**	10,260	6,500	158%	5,150
58	**567 Building Alarm, Fire, Security**	5,182	6,500	80%	5,150
59	**580 PG&E, EBMUD, and Phone**	33,452	35,000	96%	36,050
60	**581 Building Repairs and Maintenanc**	3,540	6,000	59%	5,150
61	**587 IT Contract City of San Pablo**	52,277	50,000	105%	51,500
62	**590 Janitorial**	14,435	13,000	111%	12,360
63	**592 Website Social Media Contracts**	3,763	1,000	376%	7,725
64	**597 Police Bldg. Lease**	72,977	88,000	83%	81,960
65	**Total 550.1 Buiding & District Expenses**	**$ 195,886**	**$ 206,000**	**95%**	**$ 205,045**
66	**550.2 Fleet Related Expenses**				
67	**561 Fleet Maintenance, Fuel, Toll,**	93,530	55,650	168%	54,590
68	**Vehicle Graphics reduced by Grant Reimbursement**	(2,654)			
69	**Total 561 Fleet Maintenance, Fuel, Toll,**	**$ 90,876**	**$ 55,650**	**163%**	**$ 54,590**
70	**563 Vehicle Lease**	28,839	15,000	192%	52,130
71	**566 Radio Maintenance**	17,648	15,000	118%	12,360
72	**588 Police Fleet Cellular Contract**	10,456	10,000	105%	10,300
73	**Total 550.2 Fleet Related Expenses**	**$ 147,819**	**$ 95,650**	**155%**	**$ 129,380**
74	**550.3 Personnel Miscellaneous**				

Kensington Community Services District
Budget vs. Actuals: Police Fund Unaudited
For Period July 1, 2025 to June 30, 2026

Line	Account	FY26 YTD Actual	FY 26 Budget	% of Budget	Ridgeline Projections
75	553 Police Uniforms, Eqpmt, & Duty	16,634	15,000	111%	20,000
76	570 Training and Travel Exp	24,187	25,000	97%	30,900
77	572 Recruiting, Hiring, and Backgro	2,738	7,500	37%	5,150
78	574 Reserve Program		4,000	0%	3,090
79	598 Consulting - Bckgrnd/hiring/rec	47,310	60,000	79%	72,100
80	**Total 550.3 Personnel Miscellaneous**	**$ 90,869**	**$ 111,500**	**81%**	**$ 131,240**
81	550.4 Prof Services & Insurance				
82	591 General Liability Insurance	74,157	70,000	106%	66,950
83	595 Legal & Lexipol	9,070	13,000	70%	15,450
84	564 Cal-ID, ARIES, SunRidge, LEFTA	182,993	180,000	102%	175,100
85	**Total 550.4 Prof Services & Insurance**	**$ 266,221**	**$ 263,000**	**101%**	**$ 257,500**
86	Capital Outlay				
87	950 Capital Outlay	118,710			
88	950 reduced by Grant Reimbursement	(118,710)			
89	963 Patrol Car Accessories	69,356	12,678	547%	
90	963 reduced by Grant Reimbursement	(20,739)			
91	967 Station Equipment	17,353	12,000	145%	30,000
92	991 Capitalized Items - Contra		50,000	0%	
93	**Total Capital Outlay**	**$ 65,970**	**$ 74,678**	**88%**	**$ 30,000**
94	**Total Expenses**	**$ 3,549,392**	**$ 3,462,714**	**103%**	**$ 3,572,247**
95	**Net Operating Income**	**$ (1,778,543)**	**$ (1,741,114)**	**102%**	**$ (2,089,534)**
96	**Net Income**	**$ (1,778,543)**	**$ (1,741,114)**	**102%**	**$ (2,089,534)**

Kensington Community Services District
Budget vs. Actuals: Parks Unaudited
For Period July 1, 2025 to June 30, 2026

Line	Account	FY26 YTD Actual	FY 26 Budget	% of Budget	Ridgeline Projections
1	**Income**				
2	**420 Parks Grant Revenue**				
3	**406 Per Capita Park Grant**				
4	**Total 420 Parks Grant Revenue**				
5	**420.1 Parks Assessments**				
6	**424 Special Tax-L&L Parks**	47,026	49,000	96%	48,410
7	**Total 420.1 Parks Assessments**	**$ 47,026**	**$ 49,000**	**96%**	**$ 48,410**
8	**420.2 Parks Rental Revenue**				
9	**427 Community Center Revenue**	53,716	38,000	141%	30,900
10	**438 Tennis Court Revenue**	1,666	2,500	67%	2,060
11	**439 Other Community Center Revenue**	1,321			
12	**Total 420.2 Parks Rental Revenue**	**$ 56,703**	**$ 40,500**	**140%**	**$ 32,960**
13	**471 KCC Annual Fees**	30,497	30,000	102%	29,870
14	**Total Income**	**$ 134,227**	**$ 119,500**	**112%**	**$ 111,240**
15	**Gross Profit**	**$ 134,227**	**$ 119,500**	**112%**	**$ 111,240**
16	**Expenses**				
17	**600 Park/Rec Sal & Ben**				
18	**601 Park & Rec Administrator**	22,977	24,600	93%	21,357
19	**602 Custodial Salary**	36,774	43,500	85%	43,731
20	**623 Social Security/Medicare - Dist**	4,545	5,210	87%	4,979
21	**Total 600 Park/Rec Sal & Ben**	**$ 64,296**	**$ 73,310**	**88%**	**$ 70,067**
22	**635 Park/Recreation Expenses**				
23	**640 Parks Expenses**				
24	**641 General Maintenance**	19,294	25,000	77%	25,750
25	**642 Utilities-Community Center**	27,196	28,000	97%	25,750
26	**643 Janitorial Supplies**	2,075	2,500	83%	2,575
27	**644 Landscaping**	38,620	36,000	107%	35,020
28	**645 Workers Comp**	2,000	4,000	50%	3,090
29	**646 Community Center Repairs**	6,701	10,000	67%	4,120
30	**647 Legal/Consulting**	1,067	3,000	36%	5,150
31	**Total 640 Parks Expenses**	**$ 96,954**	**$ 108,500**	**89%**	**$ 101,455**
32	**650 Other Park Expenses**				
33	**657 General Liability**	15,000	15,000	100%	15,450
34	**658 Levy Administration**	8,893	9,000	99%	7,725
35	**659 Other Park Expenses**	11,186	10,000	112%	1,030
36	**674 Tennis Court Maint/Repair**	211	1,000	21%	1,030
37	**Total 650 Other Park Expenses**	**$ 35,290**	**$ 35,000**	**101%**	**$ 25,235**

Kensington Community Services District
Budget vs. Actuals: Parks Unaudited
For Period July 1, 2025 to June 30, 2026

Line	Account	FY26 YTD Actual	FY 26 Budget	% of Budget	Ridgeline Projections
38	**Total 635 Park/Recreation Expenses**	**$ 132,243**	**$ 143,500**	**92%**	**$ 126,690**
39	**950 Capital Outlay**				
40	**972 Park Buildings Improvement**	119,748			30,000
41	**Total 950 Capital Outlay**	**$ 119,748**			**$ 30,000**
42	**Total Expenses**	**$ 316,288**	**$ 216,810**	**146%**	**$ 226,757**
43	**Net Operating Income**	**$ (182,061)**	**$ (97,310)**	**187%**	**$ (115,517)**
44	**Other Income**				
45	**470 KCC Reserves**	60,000			30,000
46	**474 PATH Dedicated Capital Revenue**	35,000	35,000	100%	
47	**Total Other Income**	**$ 95,000**	**$ 35,000**	**271%**	**$ 30,000**
48	**Other Expenses**				
49	**700 Bond Expense**				
50	**975 Community Center Loan Repayment**	30,517	$ 30,500	100%	$ 30,517
51	**Total 700 Bond Expense**	**$ 30,517**	**$ 30,500**	**100%**	**$ 30,517**
52	**976 PATHS Capital Expense**	57,495			
53	**Total Other Expenses**	**$ 88,012**	**$ (30,500)**	**-289%**	**$ 30,517**
54	**Net Other Income**	**$ 6,988**	**$ 4,500**	**155%**	**$ (517)**
55	**Net Income**	**$ (175,073)**	**$ (92,810)**	**189%**	**$ (116,034)**

Kensington Community Services District
Budget vs. Actuals: Waste Management Unaudited
For Period July 1, 2025 to June 30, 2026

Line	Account	FY26 YTD Actual	FY 26 Budget	% of Budget	Ridgeline Projections
1	**Income**				
2	**440 Interest and Admin Charges**				
3	**448 Franchise Fees**	127,948	120,000	107%	123,600
4	**Total 440 Interest and Admin Charges**	**$ 127,948**	**$ 120,000**	**107%**	**$ 123,600**
5	**Total Income**	**$ 127,948**	**$ 120,000**	**107%**	**$ 123,600**
6	**Gross Profit**	**$ 127,948**	**$ 120,000**	**107%**	**$ 123,600**
8	**Expenses**				
9	**750 Waste Managment Expenses**				
10	**751 Waste Removal Franchise Fee Exp**	54,792	51,000	107%	52,530
11	**752 Waste Management Program Admin**	23,802	25,844	92%	30,619
12	**753 Other Waste Management Exp**	700	5,000	14%	5,150
13	**754 Consulting/Legal (Waste Mgmt)**		10,000	0%	
14	**799 Waste Mgmt Grant Exp**	11,861	25,000	47%	
15	**Total 750 Waste Managment Expenses**	**$ 91,155**	**$ 116,844**	**78%**	**$ 88,299**
16	**Total Expenses**	**$ 91,155**	**$ 116,844**	**78%**	**$ 88,299**
17	**Net Operating Income**	**$ 36,793**	**$ 3,156**	**1166%**	**$ 35,301**
18	**Net Income**	**$ 36,793**	**$ 3,156**	**1166%**	**$ 35,301**

Kensington Fire Protection District
Budget vs. Actuals: Fire Dept Unaudited
For Period July 1 to June 30, 2026

Line	Account	FY26 YTD Actual	Budget	% of Budget	Ridgeline Projections
1	**Income**				
2	**CERBT Reimbursement**	52,459	54,752	96%	60,070
3	**Interest Income**	142,340	181,979	78%	
4	**Miscellaneous Income**		2,060	0%	22,060
5	**Other Tax Income**	15,321	25,000	61%	25,000
6	**Property Taxes**	5,949,475	5,883,985	101%	
7	**Special Taxes**	210,842	200,802	105%	201,000
8	**Total Income**	**$ 6,370,438**	**$ 6,348,578**	**100%**	**$ 308,130**
9	**Gross Profit**	**$ 6,370,438**	**$ 6,348,578**	**100%**	**$ 308,130**
10	**Expenses**				
11	**COMMUNITY SERVICE ACTIVITIES**				
12	**CERT Emerg Kits/Sheds/Prepared**				2,548
13	**Community Sandbags**	3,228	2,690	120%	3,605
14	**Community Service - Other**				515
15	**Community Shredder**	2,014	1,800	112%	5,665
16	**Hazardous Vegetation Removal Grant**	39,410	41,460	95%	10,300
17	**Open Houses**	233	1,030	23%	2,060
18	**Public Education**	16,609	15,000	111%	15,450
19	**Volunteer Appreciation**	504			515
20	**Total COMMUNITY SERVICE ACTIVITIES**	**$ 61,998**	**$ 61,980**	**100%**	**$ 40,658**
21	**Contingency**		20,000	0%	20,600
22	**Debt Service - Interest**	84,523	84,523	100%	141,525
23	**Debt Service - Principal**	57,002	57,002	100%	
24	**DISTRICT ACTIVITIES**				
25	**Building Activities**				
26	**Building alarm**				1,545
27	**Building Maintenance**	7,562	12,683	60%	
28	**Gardening service**	2,380	2,400	99%	2,472
29	**Janitorial Service**	208	3,240	6%	2,472
30	**Medical Waste Disposal**	4,905	4,494	109%	2,266
31	**Miscellaneous Maint.**	(5,808)	2,000	-290%	5,150
32	**Total Building Activities**	**$ 9,247**	**$ 24,817**	**37%**	**$ 13,905**
33	**Building Utilities/Service**				
34	**Gas and Electric**	42,610	39,230	109%	12,600
35	**Other**	3,346	1,188	282%	1,030
36	**Refuse Collection**				
37	**Sewer Charge**	304			

Kensington Fire Protection District
Budget vs. Actuals: Fire Dept Unaudited
For Period July 1 to June 30, 2026

Line	Account	FY26 YTD Actual	Budget	% of Budget	Ridgeline Projections
38	Water/Sewer	5,120	5,027	102%	5,150
39	**Total Building Utilities/Service**	**$ 51,380**	**$ 45,445**	**113%**	**$ 18,780**
40	Election				
41	Equipment		41,700	0%	
42	Firefighter's Apparel & PPE	1,432	1,545	93%	1,545
43	Firefighters' Expenses		5,150	0%	5,150
44	Memberships	7,914	9,785	81%	
45	Office				
46	Internet	2,630	2,835	93%	4,635
47	Office Equipment				515
48	Office Expense	5,131	5,000	103%	4,120
49	Office Supplies	1,946	2,500	78%	
50	Office- Other	110	70	158%	
51	Telephone	7,399	7,231	102%	1,133
52	**Total Office**	**$ 17,217**	**$ 17,636**	**98%**	**$ 17,098**
53	Professional Development	2,369	5,000	47%	10,000
54	Staff Appreciation		2,575	0%	2,575
55	**Total DISTRICT ACTIVITIES**	**$ 89,559**	**$ 153,653**	**72%**	**$ 265,141**
56	OUTSIDE PROFESSIONAL SERVICES				
57	Accounting	20,215	20,000	101%	
58	Actuarial Valuation	9,500	3,200	297%	
59	Audit	20,500	20,500	100%	
60	Bank Fee	165	25	659%	52
61	Contra Costa County Expenses	45,670	42,334	108%	68,084
62	El Cerrito Contract Fee	4,480,522	4,480,522	100%	4,504,681
63	El Cerrito Reconciliation(s)	58,313	58,313	100%	80,000
64	Emergency Prep Coordinator	113,468	114,263	99%	
65	Fire Abatement Contract		5,513	0%	5,513
66	Fire Engineer Plan Review	2,855	3,090	92%	3,090
67	Fiscal Analysis Consultant		3,090	0%	
68	IT Services and Equipment	20,845	5,000	417%	
69	LAFCO Fees	2,555	2,555	100%	
70	Legal Fees	34,248	18,000	190%	
71	Long Term Financial Planner	3,250	2,000	163%	2,575
72	Nixle Fee				
73	Operational Consultant	119,451	109,730	109%	
74	Recruitment	16,000	16,000	100%	

Kensington Fire Protection District
Budget vs. Actuals: Fire Dept Unaudited
For Period July 1 to June 30, 2026

Line	Account	FY26 YTD Actual	Budget	% of Budget	Ridgeline Projections
75	**Risk Management Insurance**	16,856	24,582	69%	
76	**Temporary Services**				
77	**Website Development/Maintenance**	4,738	3,846	123%	
78	**Wildland Vegetation Mgmt**	(4,234)	4,244	-100%	4,244
79	**Total OUTSIDE PROFESSIONAL SERVICES**	**$ 4,964,917**	**$ 4,936,807**	**101%**	**$ 4,668,239**
80	**RETIREE MEDICAL BENEFITS**				
81	**CalPERS Settlement**				
82	**Delta Dental**	4,177	5,127	81%	9,847
83	**PERS Medical**	41,009	39,904	103%	47,268
84	**Vision Care**	2,390	2,606	92%	2,954
85	**Total RETIREE MEDICAL BENEFITS**	**$ 47,577**	**$ 47,637**	**100%**	**$ 60,069**
86	**Staff**				
87	**Medical Insurance Contribution**	3,000	6,067	49%	
88	**Payroll Processing**	1,018	1,018	100%	
89	**Payroll Taxes**	6,149	7,086	87%	
90	**Vacation Wages**	11,070	11,070	100%	
91	**Wages**	62,100	77,315	80%	
92	**Workers Compensation/Life Ins**	1,993	3,251	61%	
93	**Total Staff**	**$ 85,330**	**$ 105,807**	**81%**	**$ -**
94	**Vehicle Maintenance**	125			
95	**Total Expenses**	**$ 5,391,031**	**$ 5,464,319**	**99%**	**$ 5,034,107**
96	**Net Operating Income**	**$ 979,407**	**$ 884,259**	**111%**	**$ (4,725,977)**
97	**Other Income**				
98	**Unrealized Gain/Loss**	(6,874)			
99	**Total Other Income**	**$ (6,874)**	**$ -**		
100	**Other Expenses**				
101	**Bad Debt**	(60,651)			
102	**Total Other Expenses**	**$ (60,651)**	**$ -**		
103	**Net Other Income**	**$ 53,777**	**$ -**		
104	**Net Income**	**$ 1,033,184**	**$ 884,259**	**117%**	**$ (4,725,977)**