

PRELIMINARY PROPOSED BUDGET 2020-2021

	FY 2017-18 Actual	FY2018-19 Actual	FY 2019-20 Budget	FY 2020-21 Budget	Percent Change
REVENUE					
401 Levy Tax	1,763,520	1,869,928	1,941,000	2,008,935	3.5%
402 Special Police Tax	681,851	681,780	682,000	681,750	0.0%
403 Misc - Tax Police	-	73	-	-	0.0%
404 Measure G Supplemental Tax	548,106	565,740	588,400	605,460	2.9% CPI
409 Asset Seizure	-	-	-	-	0.0%
410 Police Fees/Service Charges	-	3,570	1,500	1,500	0.0%
411 Kensington Hilltop Services Reimb.	8,372	839	-	-	0.0%
412 Special Assignment Revenue	-	4,525	-	-	0.0%
413 West County Crossing Guard Reimb.	7,010	-	-	-	0.0%
414 POST Reimbursement	-	4,009	-	3,000	0.0%
415 Grants - Police	151,363	155,948	100,000	100,000	0.0%
416 Investment Income - Interest Police	12,000	28,169	15,000	10,000	-33.3%
418 Misc Police Income	-	9,876	10,000	5,000	-50.0%
419 Supplemental Workers Comp Reimb	-	1,738	-	-	0.0%
424 Special Tax-L&L	37,481	38,841	39,000	41,500	6.4%
427 Community Center Revenue	29,595	7,870	-	15,000	0.0%
437 Contributions for Sound System	-	-	200	200	0.0%
438 Misc Park/Rec Rev	-	75,320	-	160	0.0%
439 Contributions for Community Ctr	722	476,350	-	-	0.0%
448a Franchise Fees Gross	54,266	94,856	90,000	100,000	11.1%
448b less Franchise Fees Paid Out	-	(40,653)	(38,570)	(43,000)	0.0%
456 Interest-District	10,416	3,924	200	10,000	4900.0%
458 Misc District Revenue	19,275	1,559	-	-	-
TOTAL REVENUE	\$ 3,323,977	\$ 3,984,264	3,428,730	3,539,505	3.2%

EXPENDITURES

Police Salary and Benefits

Salaries

502 Salaries - Sworn	746,268	725,580	955,791	1,097,544	14.8%
504 Compensated Absences	1,745	22,576	9,600	12,000	25.0%
506 Overtime	141,928	121,041	75,000	60,000	-20.0%
508 Salaries - Non-Sworn	67,680	25,576	52,912	31,072	-41.3%
Total Salaries	957,621	894,773	1,093,303	1,200,616	9.8%

Benefits

516 Uniform Allowance	5,000	4,900	8,200	9,000	9.8%
518 Safety Equipment	3,832	500	2,500	2,250	-10.0%
521-A Health Insurance - Active	134,034	132,121	146,536	144,988	-1.1%
521-R Health Insurance - Retirees	151,707	174,115	186,097	169,678	-8.8%
521-T OPEB Trust	262,462	247,036	239,911	151,304	-36.9%
522 Disability/Life Insurance	2,971	2,923	6,246	6,610	5.8%
523 Social Security/Medicare	15,431	12,745	16,537	19,002	14.9%
524 Social Security/District	7,603	1,586	3,281	-	-100.0%
527 CalPERS - District Portion	292,399	330,711	405,090	200,477	-50.5%
528 CalPERS Employee Portion	31,925	22,579	23,393	17,598	-24.8%
529 UAL Amortization (POB Payment)	-	-	-	264,016	0.0%
530 Workers Compensation	83,468	63,031	92,000	27,645	-70.0%
540 Advanced Industrial Disability	0	77	-	-	0.0%
Total Benefits	990,832	992,323	1,129,791	1,012,568	-10.4%

Total Police Salaries and Benefits	1,948,453	1,887,096	2,223,094	2,213,184	-0.4%
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Police Other Expenses

552 Police Supplies	159	1,411	2,200	2,200	0.0%
553 Range/Ammunition Supplies	1,325	5,159	5,500	5,500	0.0%
554 Traffic Safety	-	-	-	5,000	0.0%
560 Crossing Guard	11,301	12,767	14,893	15,000	0.7%
562 Vehicle Operation	29,717	36,316	30,000	72,000	140.0%
564 Communications	199,961	135,219	142,578	127,300	-10.7%
566 Radio Maintenance	908	-	-	5,000	0.0%
567 Alarm	-	-	-	1,000	0.0%
568 Prisoner Booking	10,843	9,330	12,000	5,000	-58.3%
569 Storage	-	-	-	1,700	0.0%
570 Training	4,322	5,944	10,000	10,000	0.0%
571 Records	-	-	-	3,500	0.0%
572 Hiring	1,826	12,308	15,750	15,750	0.0%
574 Reserve Officers	9,189	-	4,000	4,000	0.0%
576 Dues, Meals, Travel	1,705	1,923	2,850	2,350	-17.5%
578 POST Reimburse	-	-	-	500	0.0%
580 Utilities	10,036	11,634	13,800	13,800	0.0%
581 Building Maintenance and Repairs	-	18	3,000	3,000	0.0%
582 Office Supplies	6,004	4,876	6,500	6,500	0.0%
588 Telephone	7,226	5,265	5,280	27,500	420.8%
590 Janitorial	4,633	4,063	4,000	4,000	0.0%
590 General Liability Insurance	-	-	-	24,309	0.0%
592 Publications	2,820	2,915	3,500	3,500	0.0%
594 Community Policing	7,789	2,631	4,500	4,500	0.0%
593 Volunteer Programs	-	-	-	2,500	0.0%
595 Legal/Consulting	81,236	76,642	50,000	25,000	-50.0%
596 CAL- I.D.	5,262	5,525	6,100	6,100	0.0%
599 Measure G Administration	3,646	3,776	4,000	4,000	0.0%
Total Police Other Expenses	399,908	337,723	340,451	400,509	17.6%
TOTAL POLICE EXPENSES	2,348,361	2,224,819	2,563,545	2,613,693	2.0%

Parks/Recreation Salaries and Benefits

Salaries

601 Salaries	8,591	8,524	6,788	9,880	45.6%
623 Social Security/Medicare	473	652	519	800	54.1%
Total Parks/Recreation Salaries and Benefits	9,064	9,176	7,307	10,680	46.2%

602 Custodian	20,550	18,635	5,250	23,000	338.1%
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Community Center

641 General Maintenance	-	-	-	1,000	0.0%
642 Utilities	5,599	5,786	1,327	6,131	362.0%
643 Janitorial Supplies	779	1,139	250	500	100.0%
644 Landscaping	-	-	-	3,465	0.0%
645 General Liab./Workers Comp	-	-	-	6,788	0.0%
646 Facility Repairs	1,826	600	2,400	2,400	0.0%
647 Rental	-	-	-	500	0.0%
648 Equipment Maintenance	2,581	1,872	3,000	-	-100.0%
649 Misc	-	-	-	250	0.0%
Total Community Center Expenses	10,785	9,397	6,977	21,034	201.5%

Park

651 General Maintenance	-	-	-	55,000	0.0%
652 Repairs	-	-	-	5,000	0.0%

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653 Landscaping	-	-	-	11,550	0.0%
654 Janitorial Supplies	-	-	-	250	0.0%
655 Rental	-	-	-	500	0.0%
656 Utilities	-	-	-	13,000	0.0%
657 General Liab./Workers Comp	-	-	-	6,710	0.0%
658 Levy Administration	-	-	-	6,000	0.0%
659 Misc	-	-	-	250	0.0%
Total Community Center Expenses	-	-	-	98,260	0.0%

Other Parks/Recreation Expenses

656 Annex General Maintenance	-	-	-	1,000	0.0%
666 Annex Repairs	-	-	-	1,000	0.0%
667 Annex Landscaping	-	-	-	1,000	0.0%
668 Annex Miscellaneous Expenses	-	-	4,000	-	-100.0%
670 Gardening Supplies	-	-	1,000	-	-100.0%
672 Kensington Park O&M	57,508	90,632	90,600	-	-100.0%
674 Tennis Court Maintenance	-	-	10,000	16,000	60.0%
678 Miscellaneous Expenses	553	-	1,000	-	-100.0%
Total Other Parks/Recreation Expenses	58,061	90,632	106,600	19,000	-82.2%

TOTAL PARKS/RECREATION EXPENSES	98,460	127,841	126,134	171,974	36.3%
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District Administration

Salaries

808 Salaries	156,145	191,692	227,347	282,500	24.3%
809 Payroll Taxes	7,920	14,664	17,392	22,000	26.5%
Total Parks/Recreation Salaries and Benefits	164,065	206,356	244,739	304,500	24.4%

Other Expenses

810 Computer Maintenance	31,164	23,292	30,088	30,088	0.0%
815 Admin Communications	-	4,430	5,000	5,000	0.0%
816 Office Supplies	-	-	-	2,000	0.0%
817 Postage	-	-	-	500	0.0%
818 Mileage	-	-	-	200	0.0%
819 Dues/Subscriptions	-	-	-	7,800	0.0%
820 Copier Contract	5,043	5,692	6,893	6,893	0.0%
825 Board Continuing Ed/Conf.	-	-	-	5,000	0.0%
826 Board Meetings	-	-	-	2,000	0.0%
830 Legal	76,461	191,724	80,840	85,000	5.1%
835 Consulting	92,104	86,919	25,800	30,000	16.3%
840 Accounting	40,751	54,624	51,450	35,000	-32.0%
850 General Liability Insurance	36,588	42,438	70,000	24,308	-65.3%
851 Workers Compensation	-	-	-	7,088	0.0%
860 Elections	-	6,387	-	6,400	0.0%
861 LAFCO	-	-	-	2,200	0.0%
865 Police Building Lease	35,468	36,036	36,603	40,000	9.3%
870 County Expense	21,855	22,455	24,300	24,300	0.0%
890 Waste/Recycle	4,462	2,231	51,000	5,000	-90.2%
898 Miscellaneous Expenses	20,662	22,131	26,650	10,000	-62.5%
899 Depreciation Expense	-	77,249	-	-	0.0%
Total Other Administration Expenses	364,558	575,607	408,624	328,777	-19.5%

TOTAL DISTRICT ADMINISTRATION EXPENSES	528,623	781,963	653,363	633,277	-3.1%
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Capital Outlay

962 Patrol Cars	-	-	-	-	0.0%
963 Patrol Car Accessories	-	-	-	-	0.0%
965 Personal Police Equipment	2,653	-	-	1,000	0.0%

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966 Traffic Equipment	10,198				0.0%
967 Station Equipment	-				0.0%
968 Office Furniture/Equipment	-			5,000	0.0%
969 Computer Equipment	-	1124	1,500	5,000	233.3%
972 Park Buildings Improvements	110,399	43272			0.0%
974 Other Park Improvements	-			1,500	0.0%
975 Community Center Loan Repay	-		30,617	30,617	0.0%
978 Parks/Rec Furniture/Equipment	-				0.0%
TOTAL CAPITAL OUTLAY	123,250	44,396	32,117	43,117	34.2%
TOTAL OPERATING/CAPITAL EXPENSES	3,098,694	3,179,019	3,375,159	3,462,062	2.6%
OPERATING SURPLUS/(SHORTFALL)	225,283	805,245	53,571	77,443	44.6%