

Kensington Police Protection Community Services District

Budget vs. Actual

July through October 2020

	Oct, 2020 Actual	Jul - Oct, 2020 Actual	FY20-21 Annual Budget	YTD % of Budget	Jul - Oct, 2019 Actual	FY19-20 Annual Budget	YTD % of Budget
Ordinary Income/Expense							
Income							
400 · Police Activities Revenue							
401 · Levy Tax	48,730.33	1,896,361.81	2,008,935.00	94%	1,807,692.72	1,941,000.00	93%
402 · Special Tax-Police	685,710.00	685,710.00	681,750.00	101%	681,750.00	682,000.00	100%
403 · Misc Tax-Police	0.00	0.00	0.00	-	0.00	0.00	-
404 · Measure G Supplemental Tax Rev	598,395.70	598,395.70	594,872.00	101%	588,397.68	588,400.00	100%
409 · Asset seizure forfeit/WEST NET	0.00	0.00	0.00	-	0.00	0.00	-
410 · Police Fees/Service Charges	90.00	320.00	1,500.00	21%	810.00	1,500.00	54%
411 · Kensington Hilltop Srvc Reimb	0.00	0.00	0.00	-	0.00	0.00	-
412 · Special Assignment Revenue	0.00	0.00	0.00	-	0.00	0.00	-
413 · West County Crossing Guard Reim	0.00	0.00	0.00	-	0.00	0.00	-
414 · POST Reimbursement	722.10	722.10	3,000.00	24%	2,665.71	0.00	-
415 · Grants-Police	99,533.68	99,533.68	100,000.00	100%	0.00	100,000.00	0%
416 · Interest-Police	2,032.09	6,700.95	10,000.00	67%	935.44	15,000.00	6%
418 · Misc Police Income	541.12	1,827.12	5,000.00	37%	1,202.05	10,000.00	12%
419 · Supplemental W/C Reimb (4850)	0.00	0.00	0.00	-	0.00	0.00	-
400 · Police Activities Revenue - Other	0.00	0.00	0.00	-	0.00	0.00	-
Total 400 · Police Activities Revenue	1,435,755.02	3,289,571.36	3,405,057.00	97%	3,083,453.60	3,337,900.00	92%
420 · Park/Rec Activities Revenue							
423 · Misc. Tax-Park/Rec	654.20	654.20	0.00	-	0	0	-
424 · Special Tax-L&L	41,529.06	41,529.06	41,500.00	100%	40,194.86	39,000.00	103%
427 · Community Center Revenue	0.00	0.00	15,000.00	0%	0.00	0.00	-
438 · Misc Park/Rec Rev	0.00	66.00	0.00	-	0.00	200.00	0%
439 · Contributions for Community Ctr	0.00	0.00	0.00	-	0.00	0.00	-
Total 420 · Park/Rec Activities Revenue	42,183.26	42,249.26	56,500.00	75%	40,194.86	39,200.00	103%
440 · District Activities Revenue							
448a · Franchise Fees Gross	27,984.63	30,833.77	100,000.00	31%	8,423.58	90,000.00	9%
448b · less Franchise Fees Paid Out	0.00	-1,221.06	-43,000.00	3%	-3,610.11	-38,570.00	9%
456 · Interest-District	0.00	765.67	10,000.00	8%	11,993.26	200.00	5997%
458 · Misc District Revenue	0.00	0.00	0.00	-	1,003.60	0.00	-
440 · District Activities Revenue - Other	0.00	0.00	0.00	-	0.00	0.00	-
Total 440 · District Activities Revenue	27,984.63	30,378.38	67,000.00	45%	17,810.33	51,630.00	34%
Total Income	1,505,922.91	3,362,199.00	3,528,557.00	95%	3,141,458.79	3,428,730.00	92%
Expense							
500 · Police Sal & Ben							
502 · Salary - Officers	86,659.91	369,961.26	1,097,545.00	34%	238,490.56	955,791.00	25%
504 · Compensated Absences	0.00	0.00	12,000.00	0%	0.00	9,600.00	0%
506 · Overtime	0.00	58,823.95	60,000.00	98%	63,071.28	75,000.00	84%

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508 · Salary - Non-Sworn	14,260.93	14,260.93	40,826.00	35%		7,432.65	52,912.00	14%
516 · Uniform Allowance	749.94	2,749.75	9,000.00	31%		1,633.17	8,200.00	20%
518 · Safety Equipment	29.50	1,307.43	2,250.00	58%		361.08	2,500.00	14%
521-A · Medical/Vision/Dental-Active	11,679.86	48,763.66	149,243.00	33%		53,121.45	146,536.00	36%
521-R · Medical/Vision/Dental-Retired	11,930.61	54,337.56	174,660.00	31%		68,576.28	186,097.00	37%
521-T · Medical/Vision/Dental-Trust	0.00	0.00	151,304.00	0%		0.00	239,911.00	0%
522 · Insurance - Police	379.80	1,907.50	5,630.00	34%		1,300.00	6,246.00	21%
523 · Social Security/Medicare	0.00	1,668.50	19,748.00	8%		5,443.51	16,537.00	33%
524 · Social Security - District	1,114.22	3,777.03	0.00	-		4,477.61	3,281.00	136%
527 · PERS - District Portion	15,491.04	60,025.11	194,834.00	31%		286,056.44	405,090.00	71%
528 · PERS - Officers Portion	420.78	1,670.83	5,866.00	28%		6,330.80	23,393.00	27%
529 · Pension Obln Bond Payment	0.00	0.00	264,016.00	0%		0.00	0.00	-
530 · Workers Comp	0.00	27,644.96	27,645.00	100%		67,555.81	92,000.00	73%
540 · Advanced Industrial Disability	0.00	0.00	0.00	-		0.00	0.00	-
541 · Consultant/Operational Audit	0.00	0.00	0.00	-		0.00	0.00	-
Total 500 · Police Sal & Ben	142,716.59	646,898.47	2,214,567.00	29%		803,850.64	2,223,094.00	36%
550 · Other Police Expenses								
552 · Expendable Police Supplies	1,279.69	1,931.01	2,200.00	88%		150.00	2,200.00	7%
553 · Range/Ammunition Supplies	804.57	2,053.11	5,500.00	37%		397.68	5,500.00	7%
554 · Traffic Safety	0.00	2,850.00	5,000.00	57%		0.00	0.00	-
560 · Crossing Guard	0.00	0.00	15,000.00	0%		2,813.16	14,893.00	19%
561 · Vehicle Fuel	1,585.72	4,869.73	11,000.00	44%		0.00	0.00	-
562 · Vehicle Operation	2,247.55	2,516.69	16,000.00	16%		9,194.23	30,000.00	31%
563 · Vehicle Lease	0.00	0.00	64,000.00	0%		0.00	0.00	-
564 · Communications	1,301.85	129,458.16	127,300.00	102%	<1>	113,157.59	142,578.00	79%
566 · Radio Maintenance	0.00	-5,100.74	5,000.00	-102%		0.00	0.00	-
567 · Alarm	0.00	232.89	1,000.00	23%		0.00	0.00	-
568 · Prisoner/Case Exp./Booking	625.00	3,262.00	5,000.00	65%		1,504.15	12,000.00	13%
569 · Storage	0.00	0.00	1,700.00	0%		0.00	0.00	-
570 · Training	3,639.98	6,988.48	10,000.00	70%		4,321.07	10,000.00	43%
571 · Records	0.00	0.00	3,500.00	0%		0.00	0.00	-
572 · Hiring	0.00	5,695.52	15,750.00	36%		5,790.48	15,750.00	37%
574 · Reserve Officers	0.00	0.00	4,000.00	0%		0.00	4,000.00	0%
576 · Misc. Dues, Meals & Travel	1,835.00	1,835.00	2,350.00	78%		4,029.26	2,850.00	141%
578 · POST - Reimburse	0.00	300.00	500.00	60%		0.00	0.00	-
580 · Utilities - Police	-62.36	1,952.12	13,800.00	14%		2,919.27	13,800.00	21%
581 · Bldg Repairs/Maint.	0.00	0.00	3,000.00	0%		0.00	3,000.00	0%
582 · Expendable Office Supplies	282.20	1,397.38	6,500.00	21%		2,163.33	6,500.00	33%
587 · IT Contract	1,228.00	8,657.64	13,000.00	67%		0.00	0.00	-

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588 · Telephone	230.81	5,141.44	27,500.00	19%	1,186.00	5,280.00	22%
590 · Janitorial	274.84	1,182.49	4,000.00	30%	1,153.70	4,000.00	29%
591 · General Liability Insurance	0.00	24,309.17	24,309.00	100%	0.00	0.00	-
592 · Publications	0.00	0.00	3,500.00	0%	0.00	3,500.00	0%
593 · Volunteer Programs	0.00	0.00	2,500.00	0%	0.00	0.00	-
594 · Community Policing	0.00	120.00	4,500.00	3%	0.00	4,500.00	0%
595 · Legal/Consulting - Police	192.50	909.73	25,000.00	4%	17,978.53	50,000.00	36%
596 · CAL I.D.	0.00	0.00	6,100.00	0%	0.00	6,100.00	0%
599 · Police Taxes Measure G Admin	1,004.69	1,004.69	4,000.00	25%	1,938.09	4,000.00	48%
550 · Other Police Expenses - Other	0.00	263.31			0.00	0.00	-
Total 550 · Other Police Expenses	16,470.04	201,829.82	432,509.00	47%	168,696.54	340,451.00	50%
600 · Park/Rec Sal & Ben							
601 · Park & Rec Administrator	0.00	0.00	3,380.00	0%	2,477.31	6,788.00	36%
602 · Custodian	0.00	0.00	6,000.00	0%	1,960.00	5,250.00	37%
623 · Social Security/Medicare - Dist	0.00	0.00	259.00	0%	0.00	519.00	0%
Total 600 · Park/Rec Sal & Ben	0.00	0.00	9,639.00	0%	4,437.31	12,557.00	35%
635 · Park/Recreation Expenses							
640 · Community Center Expenses					0.00	0.00	-
641 · General Maintenance	0.00	280.00	1,000.00	28%	0.00	0.00	-
642 · Utilities-Community Center	748.53	2,797.07	6,131.00	46%	1,413.21	1,327.00	106%
643 · Janitorial Supplies	0.00	0.00	500.00	0%	125.55	250.00	50%
644 · Landscaping	300.00	2,145.00	7,500.00	29%	0.00	0.00	-
645 · General Liab./Workers Comp	0.00	6,431.71	6,788.00	95%	0.00	0.00	-
646 · Community Center Repairs	0.00	135.00	1,500.00	9%	870.93	2,400.00	36%
647 · Rental	0.00	0.00	500.00	0%	0.00	0.00	-
648 · Community Center Equip Maint	0.00	0.00	0.00	-	295.86	3,000.00	10%
649 · Misc	0.00	0.00	250.00	0%	0.00	0.00	-
640 · Community Center Expenses - Other	0.00	0.00	0.00	-	0.00	0.00	-
Total 640 · Community Center Expenses	1,048.53	11,788.78	24,169.00	49%	2,705.55	6,977.00	39%
650 · Park							
651 · General Maintenance	0.00	0.00	48,500.00	0%	0.00	0.00	-
652 · Repairs	0.00	609.20	5,000.00	12%	0.00	0.00	-
653 · Landscaping	2,050.00	5,125.00	12,500.00	41%	0.00	0.00	-
654 · Janitorial Supplies	0.00	0.00	250.00	0%	0.00	0.00	-
655 · Rental	0.00	0.00	500.00	0%	0.00	0.00	-
656 · Utilities	364.92	5,853.00	13,000.00	45%	0.00	0.00	-
657 · General Liab/Workers Comp	0.00	6,431.71	6,710.00	96%	0.00	0.00	-
658 · Levy Administration	0.00	0.00	6,000.00	0%	0.00	0.00	-

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659 · Misc	0.00	124.06	250.00	50%	0.00	0.00	-
Total 650 · Park	2,414.92	18,142.97	92,710.00	20%	0.00	0.00	-
660 · Annex Expenses							
662 · Utilities - Annex	0.00	0.00	0.00	-	0.00	0.00	-
665 · Annex General Maintenance	0.00	0.00	1,000.00	0%	0.00	0.00	-
666 · Annex Repairs	0.00	0.00	1,000.00	0%	0.00	0.00	-
667 · Annex Landscaping	0.00	1,230.00	5,000.00	25%	0.00	0.00	-
668 · Misc Annex Expenses	0.00	0.00	0.00	-	0.00	4,000.00	0%
669 · Misc Projects	0.00	0.00	2,000.00	0%	0.00	0.00	-
Total 660 · Annex Expenses	0.00	1,230.00	9,000.00	14%	0.00	4,000.00	0%
670 · Gardening Supplies	0.00	0.00	0.00	-	0.00	1,000.00	0%
672 · Kensington Park O&M	1,336.49	1,419.59	0.00	-	36,594.58	90,600.00	40%
674 · Tennis Courts (new title)	0.00	21,500.00	22,500.00	96%	0.00	10,000.00	0%
678 · Misc Park/Rec Expense	0.00	0.00	0.00	-	0.00	1,000.00	0%
Total 635 · Park/Recreation Expenses	4,799.94	54,081.34	148,379.00	36%	39,300.13	113,577.00	35%
800 · District Expenses							
808 · District Salaries	14,564.94	69,227.84	282,500.00	25%	62,309.57	227,347.00	27%
809 · District Payroll Taxes	1,451.75	6,343.79	22,000.00	29%	0.00	17,392.00	0%
810 · IT Contract	1,085.00	4,048.19	11,244.00	36%	14,592.16	30,088.00	48%
815 · Admin Communications	361.97	1,261.97	5,000.00	25%	1,280.35	5,000.00	26%
816 · Office Supplies	0.00	348.07	2,000.00	17%	0.00	0.00	-
817 · Postage	0.00	0.00	500.00	0%	0.00	0.00	-
818 · Mileage	0.00	0.00	200.00	0%	0.00	0.00	-
819 · Dues/Subscriptions	0.00	56.99	7,800.00	1%	0.00	0.00	-
820 · Copier Contract	370.72	1,255.61	6,893.00	18%	1,474.26	6,893.00	21%
825 · Board Continuing Ed/Conferences	0.00	0.00	5,000.00	0%	0.00	0.00	-
826 · Board Meetings	0.00	23.98	2,000.00	1%	0.00	0.00	-
830 · Legal (District/Personnel)	5,322.40	9,508.07	85,000.00	11%	70,278.91	80,840.00	87%
835 · Consulting	3,585.63	20,045.31	30,000.00	67% <2>	6,237.50	25,800.00	24%
840 · Accounting	18,120.00	32,935.00	35,000.00	94% <3>	12,890.00	51,450.00	25%
850 · Insurance	0.00	24,309.17	24,308.00	100%	45,280.36	70,000.00	65%
851 · Workers Comp	0.00	7,088.45	7,088.00	100%	0.00	0.00	-
860 · Election	0.00	0.00	6,400.00	0%	0.00	0.00	-
861 · LAFCO	0.00	1,728.55	2,200.00	79% <4>	0.00	0.00	-
865 · Police Bldg. Lease	3,050.25	12,200.75	40,000.00	31%	12,201.00	36,603.00	33%
870 · County Expenditures	5,930.24	6,049.24	24,300.00	25%	7,522.12	24,300.00	31%
890 · Waste/Recycle	0.00	650.00	5,000.00	13%	750.00	51,000.00	1%
891 · COVID	600.00	3,719.50			0.00	0.00	-

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898 · Misc. Expenses	412.00	1,615.84	10,000.00	16%		15,037.98	26,650.00	56%
899 · Depreciation Expense	0.00	0.00	0.00	-		0.00	0.00	-
Total 800 · District Expenses	54,854.90	202,416.32	614,433.00	33%		249,854.21	653,363.00	38%
950 · Capital Outlay								
965 · Personal Police Equipment-Asset	0.00	5,773.66	1,000.00	577%	<5>	0.00	0.00	-
966 · Police Traffic Equipment	0.00	1,400.00	0.00	-		740.00	0.00	-
968 · Office Furn/Eq	861.67	861.67				0.00	0.00	-
969 · Computer Equipment	426.01	2,044.78	7,000.00	29%		28.68	1,500.00	2%
971 · Park Land	0.00	0.00	5,000.00	0%		0.00	0.00	-
972 · Park Buildings Improvement	0.00	0.00	0.00	-		0.00	0.00	-
974 · Other Park Improvements	0.00	0.00	1,500.00	0%		0.00	0.00	-
975 · Community Center Loan Repayment	0.00	0.00	30,617.00	0%		0.00	30,617.00	0%
985 · Comm. Ctr Renovation (Cap Fund)	0.00	140,210.86	0.00	-	<6>	399,281.45	1,761,670.00	23%
Total 950 · Capital Outlay	1,287.68	150,290.97	45,117.00	333%		400,050.13	1,793,787.00	22%
Total Expense	220,129.15	1,255,516.92	3,464,644.00	36%		1,666,188.96	5,136,829.00	32%
Net Ordinary Income	1,285,793.76	2,106,682.08	63,913.00	3296%		1,475,269.83	-1,708,099.00	-86%
Other Income/Expense								
Other Expense								
700 · Bond Issue Expenses								
701 · Bond Proceeds	0.00	0.00	0.00	-		-65,001.28	0.00	-
710 · Bond Admin.	2,817.52	2,820.52	0.00	-		26,198.04	0.00	-
715 · Bond Interest Income	-198.51	-539.67	0.00	-		-576.06	0.00	-
720 · Bond Principal	0.00	150,662.12	0.00	-		149,165.48	0.00	-
730 · Bond Interest	0.00	3,201.57	0.00	-		6,371.34	0.00	-
Total 700 · Bond Issue Expenses	2,619.01	156,144.54	0.00	-		116,157.52	0.00	-
Total Other Expense	2,619.01	156,144.54	0.00	-		116,157.52	0.00	-
Net Other Income	-2,619.01	-156,144.54	0.00	-		-116,157.52	0.00	-
Net Income	1,283,174.75	1,950,537.54	63,913.00	3052%		1,359,112.31	-1,708,099.00	-80%

- <1> See Page 6
- <2> Matrix Consulting Group \$6,646, Ross Drulis Cusenbery \$13,399
- <3> \$20,520: Lamorena & Chang, FY18-19 Related: Will be adjusted while audit prep
- <4> LAFCO Net Cost Appnt. For FY20-21 \$1,728.55
LEHR: Antenna Cell/LTE,Wifi & GNNS \$2,776.54
- <5> Axon Enterprise: Evidence.com Basic License Payment, Axono Camera, Tech Assurance Plan Body 2 Camera
- <6> KCK Builders: KCC Renovation \$131,412.35

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Detail for Ref. <1>

Type	Date	Num	Name	Memo	Amount
550 · Other Police Expenses					
564 · Communications					
Check	07/29/2020	20619	City of Albany	Dispatch Staff Services and Support 20-21	105,000.00
Check	07/29/2020	20627	Sun Ridge Systems	RIMS Annual Support 7.1.2020-6.30.2021	7,578.00
Check	08/27/2020	20684	CCC Law & Justice Systems	ACCJIN Share cost FY 19-20	2,323.68
Check	09/14/2020	20724	AT&T CalNET 3	Inv# BAN 9391062077	1,658.98
Check	09/14/2020	20739	Presidio	INV#6023220000975	300.00
Check	09/29/2020	20747	Presidio	6013220010960	551.43
Check	09/29/2020	20753	Sun Ridge Systems	payment 1 of 3	7,500.00
Check	09/29/2020	20747	Presidio	6013220011471	3,244.22
Check	10/14/2020	20796	Presidio	Inv#6023220001106	200.00
Check	10/14/2020	20800	AT&T CalNET 3	A/C # 9391062077 - Inv#000015415637	1,004.70
General Jou	10/26/2020	07.15.24 PR	Business Card	Reverse of GJE 07.15.24 P -- For CHK 20835 voided on 10/26/2020	-97.15
Check	10/29/2020	20835	Business Card	Two way radio	0.00
General Jou	10/29/2020	07.15.24 P	Business Card	For CHK 20835 voided on 10/26/2020	97.15
Check	10/29/2020	20838	Business Card	Two Way Radio	97.15
Total 564 · Communications					129,458.16
Total 550 · Other Police Expenses					129,458.16
TOTAL					129,458.16