

KENSINGTON POLICE
PROTECTION & COMMUNITY
SERVICES DISTRICT

Budget

Fiscal Year 2020-21



Last Updated July 6, 2020

Kensington Police Protection and Community Services District
Fiscal Year 2020-21 Proposed Budget

Elected Officials and Management

Elected Officials

Christopher Deppe	Board President
Rachelle Sherris-Watt	Board Vice-President
Sylvia Hacaj	Board Member
Eileen Nottoli	Board Member
Cyrus Mondavi	Board Member

District Management

William Lindsay	Interim General Manager
Walt Schuld	Interim Chief of Police

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GENERAL MANAGER'S MESSAGE

I am pleased to present the budget for the Kensington Police Protection and Community Services District (KPPCSD) for the 2020-21 fiscal year. This document provides a comprehensive overview of the projected District revenues and expenditures for the twelve-month period beginning July 1, 2020. As a financial document, the budget establishes a plan for the coming fiscal year that is consistent with long-term financial and operational stability for the agency, and serves as the basis for monitoring revenues and controlling expenditures throughout the fiscal year to meet these financial goals. As a policy document, the budget reflects the values of the Board in allocating resources in a way that enhances the Kensington community.

In summary, the fiscal year 2020-21 operating budget is balanced, with revenues of \$3,528,577 supporting operating and capital expenditures totaling \$3,464,644 in three service areas – Police, Recreation, and Administration. Revenues are projected to increase by 2.9% in the coming year, while expenditures are proposed to increase by 1.4% in FY 2020-21, generating an operating surplus of \$63,913.

This document describes specific operating objectives inherent in the proposed FY 2020-21 budget for each of the KPPCSD service areas. While the Board has not been able to schedule and complete a comprehensive goal setting session due to the constraints of the coronavirus meeting restrictions, there are several policy level projects that will be a focus for FY 2020-21, including:

- Recruiting and retaining a permanent General Manager and permanent Police Chief – These management positions are currently being filled on an interim basis. The Board will need to develop and implement a process to recruit and retain personnel that can fill these positions beyond the current interim term.
- Public Safety and Administrative facility planning – Work is well underway to complete a feasibility analysis to determine whether or not the existing Kensington Fire Protection District Public Safety Building can be renovated as an essential use facility that will allow the KPPCSD Police Department to continue to share the facility with the Kensington Fire Department. In addition to completing this feasibility analysis, information and options will need to be developed, and decisions will need to be made, regarding temporary facilities, administration facilities, and cost sharing for any jointly-occupied building.
- Reviewing options for long term use of the Annex building – As part of its long-term capital planning, the Board may wish to discuss and develop options for stabilization, renovation, and long-term use of the Annex located in Kensington Park.

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- Planning for increased retirement/OPEB costs – While the District issued pension obligation bonds that stabilized the cost to amortize the unfunded accrued liability as of June 30, 2020, the cost of pension and other post-employment benefit (OPEB) obligations remain long-term concerns, and are anticipated to have negative impacts on future budgets. Work needs to continue on developing strategies to fund these growing financial obligations.
- Reviewing the Landscape Maintenance District assessment for ongoing maintenance of Kensington Park – Early in the fiscal year, the Board should discuss whether or not to propose increasing the assessment levy for Kensington Park to reduce or eliminate the current general fund subsidy for maintenance activities at that location.

I offer my thanks and appreciation to the KPPCSD Board of Directors for its leadership. My thanks also go to members of the KPPCSD staff, and especially Finance and Business Manager Katherine Korsak, for their work to prepare this budget.

Respectfully submitted,

Bill Lindsay
Interim General Manager

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NARRATIVE EXPLANATION OF BUDGET PRESENTATION CHANGES

The income is allocated across all three departments more evenly to promote departments to adhere to their budgets and stay positive. In the past, only the Police Department functioned in the green and the other departments started the fiscal year in the red. The Police Department will receive 63% of the General Levy Tax, account 401, plus all the designated police income accounts 402-418. The Parks and Recreation Department will receive 6% of the General Levy Tax, account 401, and income accounts 424 and 427. The District Administration Department will receive 31% of the General Levy Tax, account 401, plus account 456. However, please note that the administration department functions to support all departments.

In an effort to create more transparency around actual expenses, we have expanded our Chart of Accounts. This will reduce the use of lumping expenses into “miscellaneous” categories. We kept the miscellaneous categories for each department, but the budget for all “miscellaneous” categories has been significantly reduced. These “miscellaneous” accounts are intended to be used for truly unknown expenses that arise during the year. In addition to adding new accounts, we have allocated a few shared expenses across all departments. These include Workers Compensation and General Liability Insurance. Workers Compensation (total cost, \$35,442) is allocated by the percent of payroll for employees in the four departments with payroll costs (Police – 78%, Administration – 20%, Community Center – 1% and Parks/Rec – 1%). General liability (total cost \$60,077) is spread across four departments (Police – 40%, Administration – 40%, Parks/Rec – 10% and Community Center – 10%). The listing of the new accounts, with reasoning is below. The landscaping cost (\$25,000 per year) has also been allocated across Parks/Rec – 50%, Community Center – 30% and Annex – 20%). We have separated the Pension Obligation Bond (which was formally the 527 account which included the CalPERS UAL) into account 529. We have deleted the account 524 and moved this expense to administration, account 809, for district administration payroll taxes. This will help track these expenses more clearly and see exactly where expenses are being incurred.

New Account #	New Account Name	Budget Amount	Explanation of the purpose of the account
529	Pension OBLN Bond Payment	\$ 264,016	By separating this out, it will help the public track this expense more clearly.
554	Traffic Safety	\$ 5,000	Request by former Chief Simpkins
561	Vehicle Fuel	\$ 11,000	Breaking out Fuel so that we can see the actual savings of going to hybrid vehicles
563	Vehicle Lease	\$ 64,000	5 year municipal lease for 4 Hybrid Intceptor SUV's, plus one detective vehicle, total of 5 new vehicles
567	Alarm	\$ 1,000	Broken out, used to be included in Acct 568
569	Storage	\$ 1,700	Broken out, used to be included in Acct 568
571	Records	\$ 3,500	Broken out, used to be included in Acct 568
578	POST Reimburse	\$ 500	Broken out, used to be included in Acct 568
587	IT Contract	\$ 13,000	Allocated between actual costs of PD IT contract expenses for Rubiconn, used to all reside in acct 810
590	General Liability Insurance	\$ 24,309	Allocated @ 40% of total, \$60,770
593	Volunteer Programs	\$ 2,500	Request by former Chief Simpkins
641	General Maintenance	\$ 1,000	Broken out, used to be included in Acct 672
644	Landscaping	\$ 7,500	Total landscaping cost \$25,000; 30% allocation
645	General Liab./Workers Comp	\$ 6,788	General Liability Allocated @ 10% of total, \$60,770 plus Workers Comp @ 1% of total \$35,442
647	Rental	\$ 500	Direct expenses that are not reimbursable for rental use of community center
649	Misc	\$ 250	New category
651	General Maintenance	\$ 55,000	This includes the cost of the tree removal, low \$26,000, high \$40,000.
652	Repairs	\$ 5,000	Broken out, used to be included in Acct 672
653	Landscaping	\$ 12,500	Broken out, used to be included in Acct 672; Total landscaping cost \$25,000; 50% allocation
654	Janitorial Supplies	\$ 250	Supplies to clean and stock the park bathrooms.
655	Rental	\$ 500	Expense if we are able to start to rent the park areas out to the public for parties and/or events.
656	Utilities	\$ 13,000	Broken out, used to be included in Acct 672; EBMUD water for the park
657	General Liability Insurance	\$ 6,710	General Liability Allocated @ 10% of total, \$60,770 plus Workers Comp @ 1% of total \$35,442
658	Levy Administration	\$ 6,000	Broken out, used to be included in Acct 672
659	Misc	\$ 250	Broken out, used to be included in Acct 672
656	Annex General Maintenance	\$ 1,000	Might include things like termite mitigation.
666	Annex Repairs	\$ 1,000	This would be for small repairs, any large renovation will be budgeted in the capital outlay account, may need to create a new capital outlay account for Annex renovation
667	Annex Landscaping	\$ 5,000	Total landscaping cost \$25,000; 20% allocation
669	Misc Projects	\$ 2,000	Community/parks projects that are approved by the Board of Directors
816	Office Supplies	\$ 2,000	Broken out, used to be included in Acct 898
817	Postage	\$ 500	Broken out, used to be included in Acct 898
818	Mileage	\$ 200	Broken out, used to be included in Acct 898
819	Dues/Subscriptions	\$ 7,800	Broken out, used to be included in Acct 898
825	Board Continuing Ed/Conf.	\$ 5,000	Broken out, used to be included in Acct 898
826	Board Meetings	\$ 2,000	Broken out, used to be included in Acct 898
851	Workers Compensation	\$ 7,088	Workers Comp Allocation is 20% of total \$35,442
861	LAFCO	\$ 2,200	Broken out, used to be included in Acct 898

Summary Information

Kensington Police Protection and Community Services District

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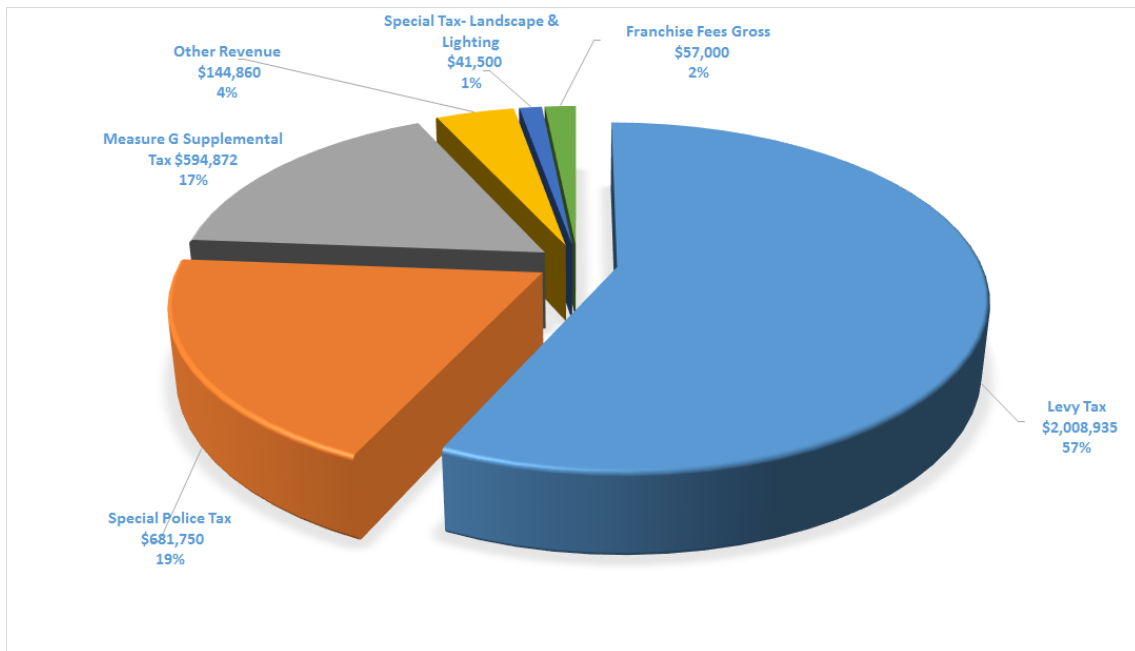
BUDGET SUMMARY

	FY 2017-18	FY2018-19	FY 2019-20	FY 2020-21	
	Actual	Actual	Budget	Budget	Percent Change
REVENUE					
Police Activities	3,177,797	3,179,000	3,337,900	2,661,751	-20.3%
Parks and Receptions Activities	67,998	51,700	39,200	177,036	351.6%
District Administration	78,182	54,485	51,630	632,770	1125.6%
Waste Administration	-	-	-	57,000	
TOTAL REVENUE	\$ 3,323,977	\$ 3,285,185	\$ 3,428,730	\$ 3,528,557	2.6%
EXPENDITURES					
Police Activities	2,348,361	2,474,163	2,603,545	2,647,076	1.7%
Parks and Receptions Activities	98,460	118,955	126,134	158,018	25.3%
District Administration	528,623	541,549	653,363	614,433	-6.0%
Capital Outlay	123,250	61,300	32,117	45,117	40.5%
TOTAL EXPENDITURES	3,098,694	3,195,967	3,415,159	3,464,644	1.4%
TOTAL OPERATING/CAPITAL EXPENSES	225,283	89,218	13,571	63,913	371.0%

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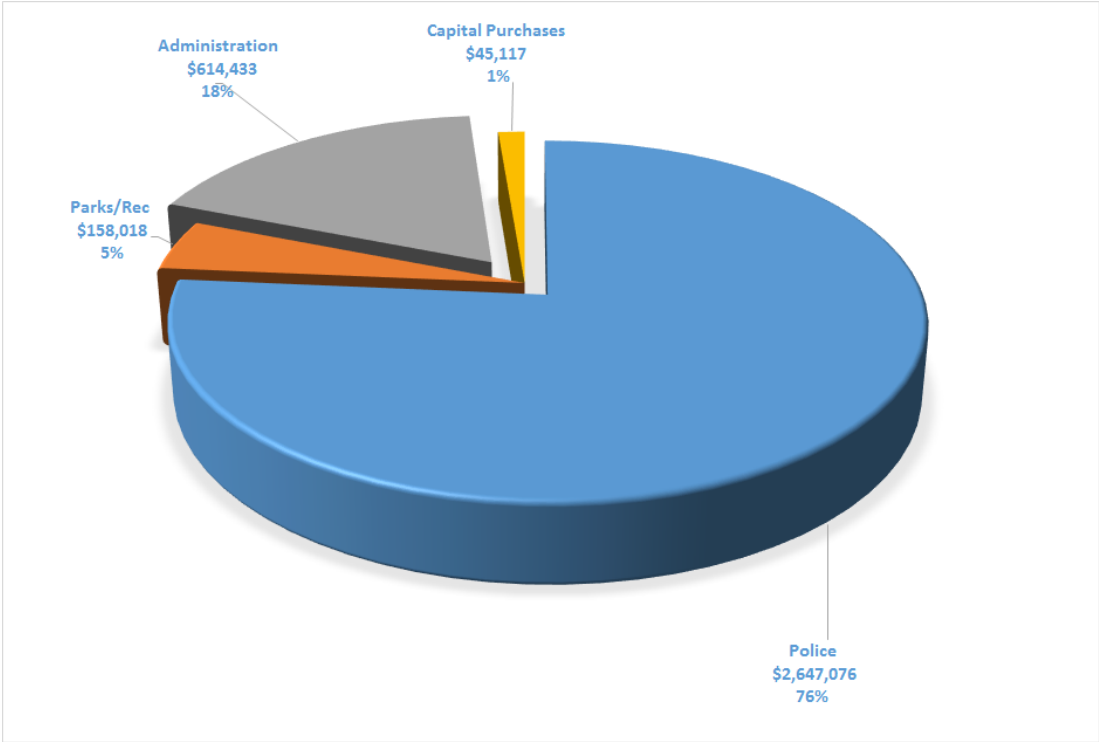
GENERAL FUND REVENUE BY SOURCE

Fiscal Year 2020-21



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GENERAL FUND EXPENDITURES BY ACTIVITY
Fiscal Year 2020-21



(Excludes Community Center Renovation Project)

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REVENUE & EXPENSE SUMMARY

	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	594,872	1.1%
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	-	-100.0%
438 Misc Park/Rec Rev	-	75,320	-	-	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	3,528,557	2.9%
EXPENDITURES					
# Police Salary and Benefits					
Total Police Salaries and Benefits	1,948,453	1,887,096	2,263,094	2,214,567	-0.4%
Total Police Other Expenses	399,908	337,723	340,451	432,509	27.0%
TOTAL POLICE EXPENSES	2,348,361	2,224,819	2,603,545	2,647,076	1.7%
# Parks/Recreation Salaries and Benefits					
Total Parks/Recreation Salaries and Benefits	9,064	9,176	7,307	9,639	31.9%
Total Community Center Expenses	10,785	9,397	6,977	24,169	246.4%
Total Park Expenses	-	-	-	99,210	0.0%
Total Other Parks/Recreation Expenses	58,061	90,632	106,600	25,000	-76.5%
TOTAL PARKS/RECREATION EXPENSES	98,460	127,841	126,134	158,018	25.3%
# District Administration					
Total District Admin Salaries and Benefits	164,065	206,356	244,739	304,500	24.4%
Total Other Administration Expenses	364,558	575,607	408,624	309,933	-24.2%
TOTAL DISTRICT ADMINISTRATION EXPENSES	528,623	781,963	653,363	614,433	-6.0%
TOTAL CAPITAL OUTLAY	123,250	44,396	32,117	45,117	40.5%
TOTAL OPERATING/CAPITAL EXPENSES	3,098,694	3,179,019	3,415,159	3,464,644	1.4%
OPERATING SURPLUS/(SHORTFALL)	225,283	805,245	13,571	63,913	371.0%

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GENERAL FUND REVENUE DETAIL

REVENUE	FY 2017-18 Actual	FY2018-19 Actual	FY 2019-20 Budget	FY 2020-21 Budget	Percent Change
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	594,872	1.1%
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	-	-100.0%
438 Misc Park/Rec Rev	-	75,320	-	-	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	3,528,577	2.9%

DEPARTMENTAL ACTIVITIES

Kensington Police Protection and Community Services District

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POLICE DEPARTMENT

Departmental Overview

The Kensington Police Department was established in the mid-1940's. The Department provides the full range of services usually provided by a local department that maintains a staff of sworn officers. Typical responsibilities include crime prevention, traffic control, neighborhood patrol, responding to emergency calls, issuing traffic and parking citations, enforcing warrants, mediating disputes, investigating crimes, investigating traffic accidents, providing first aid, enforcing warrants, arresting violators, testifying in court, and enforcing court orders.

Key Accomplishments – Fiscal Year 2019-20

- Improved Technology i.e. Body Worn Cameras, updated office computers and radios, and installed Axon signals in vehicles.
- Improved Community Engagement through social media presence, “Recess with the Cops/Read Across America/Chat with Chief,” and held numerous meetings with residents in groups and individually.
- Conducted formal review of training and quality of police reports and investigations.
- Improved payroll process, digitized files, and created a daily schedule system.
- Updated POST recruiting website.
- Completed all pending Internal Affairs Investigations.
- Designated a Traffic Safety Officer and updated traffic manual.
- Recruited Interim Police Chief to replace outgoing Chief.
- Kensington continues to be a very safe community with consistently low violent and property crime rates.

Major Goals – Fiscal Year 2020-21

- Professionalize Police Department Infrastructure.
- Continue to engage the Community and concerned groups through programs, social media, meetings, and establishing a yearly citizen's academy.
- Update and replace existing dilapidated vehicle fleet.
- Update entire Policy Manual.
- Update Field Training Program.
- Explore outsourcing contracts for Major Crimes and Internal Affairs Investigations.
- Continue proactive policing in traffic safety.

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- Improve records management and information systems i.e. sex registration process, evidence management, Cal Photo, and the Automated Response Information Exchange System (ARIES).
- Establish and complete application process to use the State Criminal Law Enforcement Telecommunications System.
- Prioritize recruitment of Officers and next Chief of Police.
- Continue to assist in the design and remodel of existing Police Department.
- Establish a Volunteer and Cadet Program.
- Work with El Cerrito Fire District to collectively update emergency evacuation route.

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POLICE DEPARTMENT EXPENDITURES Salaries & Benefits

	FY 2017-18 Actual	FY2018-19 Actual	FY 2019-20 Budget	FY 2020-21 Budget	Percent Change
<u>EXPENDITURES</u>					
# Police Salary and Benefits					
<u>Salaries</u>					
502 Salaries - Sworn	746,268	725,580	995,791	1,097,544	10.2%
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	40,826	-22.8%
Total Salaries	957,621	894,773	1,133,303	1,210,370	6.8%
<u>Benefits</u>					
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	149,243	1.8%
521-R Health Insurance - Retirees	151,707	174,115	186,097	174,660	-6.1%
521-T OPEB Trust	262,462	247,036	239,911	151,304	-36.9%
522 Disability/Life Insurance	2,971	2,923	6,246	5,630	-9.9%
523 Social Security/Medicare	15,431	12,745	16,537	19,748	19.4%
524 Social Security/District	7,603	1,586	3,281	-	-100.0%
527 CalPERS - District Portion	292,399	330,711	405,090	194,834	-51.9%
528 CalPERS Employee Portion	31,925	22,579	23,393	5,866	-74.9%
529 Pension Oblg Bond 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	1,004,196	-11.1%
Total Police Salaries and Benefits	1,948,453	1,887,096	2,263,094	2,214,567	-2.1%

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POLICE DEPARTMENT EXPENDITURES
Departmental Operations

	FY 2017-18 Actual	FY2018-19 Actual	FY 2019-20 Budget	FY 2020-21 Budget	Percent Change
<u>Police Other Expenses</u>					
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%
561 Vehicle Fuel	-	-	-	11,000	0.0%
562 Vehicle Maintenance	29,717	36,316	30,000	16,000	-46.7%
563 Vehicle Lease	-	-	-	64,000	0.0%
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%
587 IT Contract	-	-	-	13,000	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%
591 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	432,509	27.0%
TOTAL POLICE EXPENSES	2,348,361	2,224,819	2,603,545	2,647,076	1.7%

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PARKS AND RECREATION

Departmental Overview

KPPCSD maintains the Community Center, Kensington Park and surrounding amenities, including the tot lot, swings, picnic areas, basketball court, and tennis courts.

For many years, the District has entered into agreements with the Kensington Community Council (KCC) to offer recreation programs for school children and adults at the Community Center. KCC is a not-for-profit organization that also helps raise funds and provides volunteers to help maintain the Community Center and Kensington Park.

Key Accomplishments – Fiscal Year 2019-20

The overriding accomplishment during FY 2019-20 was the renovation of the Community Center at an overall cost of approximately \$1.8 million. The renovated facility will better serve the recreation and special event needs of the Kensington community, and will serve as a gathering point for the community for many years to come.

Major Goals – Fiscal Year 2020-21

Goals for FY 2020-21 are somewhat speculative due to the existing public health restrictions resulting from the coronavirus pandemic. Nonetheless, work can still proceed to position the Community Center and Kensington Park to serve the needs of the community. Specific goals include:

- Updating the agreement between KPPCSD and KCC to continue to offer recreation programs and classes at the Community Center.
- Updating policies and procedures for use of the Community Center and Park, including reviewing policies for fee-based use.
- Implementing a web-based application for access by community members in reserving the Community Center and Park for private activities.
- Update a survey of Park trees to determine the need for removal or trimming for safety purposes.
- Remove invasive plant hazards including poison oak.
- Complete resurfacing of the tennis courts.
- Institutionalize regular staff inspections of the Park and Community Center to enhance regular maintenance activities and to increase safety for visitors.

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PARKS & RECREATION EXPENDITURES

	FY 2017-18 Actual	FY2018-19 Actual	FY 2019-20 Budget	FY 2020-21 Budget	Percent Change
# Parks/Recreation Salaries and Benefits					
601 Salaries	8,591	8,524	6,788	3,380	-50.2%
623 Social Security/Medicare	473	652	519	259	-50.2%
Total Parks/Recreation Salaries and Benefits	9,064	9,176	7,307	3,639	-50.2%
602 Custodian	20,550	18,635	5,250	6,000	14.3%
# 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	-	-	-	7,500	0.0% 30% of 25,000
645 General Liab./Workers Comp	-	-	-	6,788	0.0%
646 Facility Repairs	1,826	600	2,400	1,500	-37.5%
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	24,169	246.4%
# Park					
651 General Maintenance	-	-	-	55,000	0.0%
652 Repairs	-	-	-	5,000	0.0%
653 Landscaping	-	-	-	12,500	0.0% 50% of 25,000
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 Park Expenses	-	-	-	99,210	0.0%
# Other Parks/Recreation Expenses					
665 Annex General Maintenance	-	-	-	1,000	0.0%
666 Annex Repairs	-	-	-	1,000	0.0%
667 Annex Landscaping	-	-	-	5,000	0.0% 20% of 25,000
668 Annex Miscellaneous Expenses	-	-	4,000	-	-100.0%
669 Miscellaneous Projects	-	-	-	2,000	0.0%
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	25,000	-76.5%
TOTAL PARKS/RECREATION EXPENSES	98,460	127,841	126,134	158,018	25.3%

Kensington Police Protection and Community Services District

Fiscal Year 2020-21 Proposed Budget

DISTRICT ADMINISTRATION

Departmental Overview

The KPPCSD District Administration Department handles the oversight and processing of all administrative matters. Structurally, at a small district such as KPPCSD, the administration department is the umbrella department for all district matters. The General Manager advises on efficient delivery of services, best practices to achieve an effective organization, oversees major projects and implementation of policies at the direction of the Board of Directors. The General Manager works cross-sectionally to explore methods that improve accountability, fiscal stability, cost effectiveness, professional standards and evaluation of all services relating to the district.

Key Accomplishments – Fiscal Year 2019-20

- Hired 3 new part-time administrative staff including a new Clerk of the Board, a Finance and Business Manager, and an Administrative Assistant.
- Implemented a schedule to hold weekly staff meetings to coordinate and check-in with all department heads (Including the Chief of Police, General Manager, Finance and Business Manager, Parks Administrator, Clerk of the Board, and Administrative Assistant).
- Created a file structure and database for all district data to be saved and backed up to create redundancy.
- Digitized the current year and continue to work to digitize as much historical data as possible.
- Setup technology so that the administrative staff have the ability to work remotely.
- In partnership with the Police Department, completed an implementation of a new payroll system and timekeeping process for the police and administrative staff.
- Completion of a new Accounts Payable Transmittal Process to create more transparency for the Board of Directors to see all transactions that go through the district, to help with data organization for the annual audit and to create redundancy.
- Plan to scale back on consultant services.
- Completion of steps to obtain the maximum points that earned for the District with SDRMA for the districts Liability and Workers Compensation to save approximately \$13,000 for the 20-21 renewal.
- Digitize the contract signature process, using DocuSign, for the Board of Director so that contracts, resolutions, board minutes and all other important documents requiring signatures can and do get signed and posted in a more efficient and timely manner.
- Identified the need for an outside accounting firm to know and understand our all of our accounting processes and procedures, to do our monthly bank (county) reconciliations, and to provide a level of assurance to the district when we report our numbers out to the public. This is to ensure good internal controls in such a small office, create a level of redundancy, and segregation of duties.
- Completion of the Annual Audit.

Kensington Police Protection and Community Services District

Fiscal Year 2020-21 Proposed Budget

Major Goals – Fiscal Year 20-21

- Work collaboratively across all departments to increase morale, a team environment and work efficiencies.
- Continue to work with community members to address the needs of the public.
- Build a meaningful budget that holds each department accountable to work within their budgets.
- Continue to improve upon the Public Records Request Process, with the goals of timely responses and lessening legal and consulting fees related to these requests. Also implement a tracking system so that we can report to the public the amount of time and money that is needed to respond to requests.
- Create a comprehensive salary schedule for all district employees with clear pay grades.
- Create an internal Human Resources Manual that included standard operating procedures for handling all HR related issues including but not limited to, on-boarding platform/process, employee review system, proper training, clear job descriptions, etc.
- Create a finance/accounting manual.
- Create an Injury, Illness and Prevention Plan.
- Evaluate the current accounting system (QuickBooks) and make a recommendation as to whether the district should stay with QuickBooks or go to a true fund accounting software system that is also cloud based program such as Accufund, Intacct or others to be researched.
- Oversee the completion of the annual audit.

Kensington Police Protection and Community Services District
Fiscal Year 2020-21 Proposed Budget

DISTRICT ADMINISTRATION EXPENDITURES

	FY 2017-18 Actual	FY2018-19 Actual	FY 2019-20 Budget	FY 2020-21 Budget	Percent Change
# District Administration					
<u>Salaries</u>					
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 District Admin Salaries and Benefits	164,065	206,356	244,739	304,500	24.4%
<u>Other Expenses</u>					
810 IT Contract	31,164	23,292	30,088	11,244	-62.6%
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	309,933	-24.2%
TOTAL DISTRICT ADMINISTRATION EXPENSES	528,623	781,963	653,363	614,433	-6.0%

Kensington Police Protection and Community Services District

Fiscal Year 2020-21 Proposed Budget

SOLID WASTE

Departmental Overview

In 1979, Kensington residents voted to add solid waste to the services provided by the Kensington Police Protection and Community Service District. Kensington's most recent contract with Bay View Refuse and Recycling commenced in 2015 and will expire in 2023. Through this agreement, Bay View Refuse and Recycling provides weekly garbage collection and twice-monthly green waste pick-ups.

In 2017, the KPPCSD Board began researching the possibility of adding food composting to the list of services. Composting options are under evaluation to ascertain whether residents wish to add, and to pay an additional fee, for this service. Should this service be included, residents will be able to add compostable food items to their green waste, and these bins will be collected every week.

Major Goals – Fiscal Year 2020-21

- Monitor and continue to expand diversion of solid waste from the landfill.
- Consider possibility of adding food composting to curbside solid waste collection, including implementing a pilot project to assess program design.
- Consider hiring a qualified firm to conduct a rate study for implementation of a composting program.
- Consider early planning for process related to 2023 contract expiration.

CAPITAL PURCHASES/CAPITAL PROJECTS

- Government lease/purchase a fleet of 4 hybrid SUV interceptor police vehicles and 1 hybrid detective vehicle.
- Mid-year budget review to include:
 - Discussion of capital improvements for the Annex.
 - Temporary housing space for the Police Department during the renovation of the Public Safety Building.

Kensington Police Protection and Community Services District

Fiscal Year 2020-21 Proposed Budget

General Fund - Cash Balance Projection

June 30, 2020

		Projected 2019-20	Community Center Restricted	
Cash Carryover June 30, 2019 - General Fund		\$ 1,732,643		Loan \$ 250,000.00
Cash Carryover June 30, 2019 - Community Center Restricted		\$ 1,809,483		Eagle Builders Settlement \$ 75,200.00
	Total Cash Carryover	\$ 3,542,126		Donations \$ 482,072.00
				Past Board Allocations \$ 1,090,000.00
				WW Grant Projected 9/20 \$ 158,000.00
				Money Spent in Previous Years \$ (245,788.82)
				Total \$ 1,809,483.18
	Projected Revenue (Net of Community Ctr)	3,517,416		
	Projected Expenditures (Net of Community Ctr)	3,506,375		
	Projected Operating Surplus	11,041		
	Total Projected Cash Balance	\$ 3,553,167		
Less				
	Non-spendable district portion of bond	(7,206)		
	Restricted - Estimated Vacation/comp time liability	87,000		
	Restricted - Bay View Net Balance	176,403		
		<u>256,197</u>		
Less				
	Community Center Renovation Funds - Already Spent	1,561,991		
	Community Center Renovation Funds Projected to complete project	168,047		
		<u>1,730,038</u>		
	Projected Unassigned Cash Balance - June 30, 2020	\$ 1,487,487		
	Projected Cash Balance - Community Center Restricted	\$ 79,445		
	Total	\$ 1,566,932		

Kensington Police Protection and Community Services District

Fiscal Year 2020-21 Proposed Budget

Community Center Renovation Budget Status

Original Contract Sum with KCK Builders	Report	1,669,400.00
Initial Costs outside of contract (2011-2019)		125,035.24
Initial Costs outside of contract (2011-2019) - Glass		120,753.58
Total		245,788.82

Costs Incurred/Paid out in the 2019/2020 Fiscal Year			
Date	Name	Memo	Amount
08/15/2019	The Key Shack Inc.	Inv. # 12037 - Community Center Keys for KCK (Contractor)	120.00
08/30/2019	KCK Builders	Application #1	80,750.00
09/13/2019	Glass Associates, Inc.	Invoice: KPPCSD.12 - 09/05/19	7,800.00
09/30/2019	Chicago Title Company	Invoice: FCLA-TO19001155-1 09/18/19	750.00
10/15/2019	Eco Bay Services, Inc.	Abatement Service per proposal dated 04/01/19	33,500.00
10/15/2019	KCK Builders	Application #2	274,902.45
10/30/2019	Applied Materials & Engineering, Inc.	Invoice: 1190703-0919	1,245.00
11/15/2019	Glass Associates, Inc.	Reimbursement expenses (09/01 - 10/31 '2019)	7,800.00
11/29/2019	Applied Materials & Engineering, Inc.	Invoice: 1190703-1019	1,185.00
12/13/2019	Glass Associates, Inc.	Construction Admin Phase Services	3,900.00
12/13/2019	Sensible Environmental Solutions, Inc.	Kensington Community Center Hazardous Materials Abatement Specs.	4,535.00
12/16/2019	KCK Builders	Application #3	254,466.05
12/30/2019	Applied Materials & Engineering, Inc.	Invoice: 1190703-1119	1,559.00
12/30/2019	KCK Builders	Application #4	262,081.25
01/10/2020	KCK Builders	Application #5	248,266.35
03/27/2020	KCK Builders	Application #6	152,047.50
04/14/2020	Thomas Swan Sign Co.	Sign for the front of the community center 50% deposit	1,204.22
04/30/2020	KCK Builders	Application #7	210,804.05
04/30/2020	Glass Associates, Inc.	Construction Admin Phase Services	13,600.00
05/14/2020	Staples, Inc.	New Whiteboards for the new community center	270.60
05/14/2020	Thomas Swan Sign Co.	Sign for the front of the community center 50% deposit	1,204.22
Expenses paid out as of 6.15.2020			1,561,990.69

Remaining Costs to be paid out to close the project			
Date	Name	Memo	Amount
To be Paid in 2020	KCK	Remaining Balance incl. contingency credit to KCK	131,421.00
To be Paid in 2020	Glass and Associates	Remaining Balance to Glass and Associates	7,146.42
To be Paid in 2020	ASG	AV Equipment	19,480.54
To be Paid in 2020	Other	Other Misc	10,000.00
Remaining Expenses to complete the project			168,047.96
Total Cost of the Community Center Renovation (1,2,3)			1,975,827.47

Funds Specified for the Community Center	
Eagle Builders Settlement	75,200.00
Total Donations	482,072.00
Loan	250,000.00
WW Grant Reimbursement	158,000.00
	965,272.00
Total Cash Used to Date (1 and 2)	1,807,779.51
Total that will be used to closeout the project (3)	168,047.96
Total Cost of the Community Center Renovation	1,975,827.47
Total Cash Depleted from Reserves (added back WW Grant until repaid)	\$ 1,168,555.47

Total Project Allocations - taken from B.Zenoni's numbers	
Initial Project Allocation	300,000.00
2016-2017 Appropriation	150,000.00
2017-2018 Appropriation	200,000.00
2018-2019 Appropriation	290,000.00
2018-2019 Appropriation	150,000.00
Total Reserve Allocation	1,090,000.00
Total Additional Money to Fund the Project	
Eagle Builders Settlement	75,200.00
Total Donations	482,072.00
Loan	250,000.00
WW Grant Reimbursement	158,000.00
	965,272.00
Total Money Allocated	\$ 2,055,272.00
Total Project Surplus	\$ 79,444.53

Kensington Police Protection and Community Services District
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AUTHORIZING STAFF

	FY 17-18	FY 18-19	FY 19-20	FY 20-21 Proposed
<u>POLICE</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Police Chief	1	1	1	1
Police Captain	0	0	1	1
Sergeant	2	2	2	2
Corporal	1	1	1	0
Police Officer	6	6	5	6
Police Services Aide	0.375	0.4	0.53	0.5
Total Police	10.375	10.4	10.53	10.5
<u>PARKS AND RECREATION</u>				
Parks Administrator	0.125	0.13	0	0.25
Finance and Business Manager	0	0	0.2	0
Custodian	0	0	0	0
Landscaper	0	0	0	0
Total Parks and Recreation	0.125	0.13	0.2	0.25
<u>DISTRICT ADMINISTRATION</u>				
General Manager	0	0.5	0.4	0.46
District Administrator	0.75	0.75	0	0
Finance and Business Manager	0	0	0.3	0.5
Clerk of the Board	0	0	0.5	0.5
Accountant	0	0	0	0.25
Administrative Assistant	0	0	0.63	0.25
Total District Administration	0.75	1.25	1.83	1.96
TOTAL AUTHORIZED STAFF	11.25	11.78	12.56	12.71

Kensington Police Protection and Community Services District
Fiscal Year 2020-21 Proposed Budget

APPENDIX A

REVENUE & EXPENDITURE DETAIL

Kensington Police Protection and Community Services District

Fiscal Year 2020-21 Proposed Budget

REVENUE & EXPENDITURE DETAIL

	FY 19/20 Budget	FY 2019-20 through 5/30/20	FY 2019-20 Projected	FY 20-21 Proposed Budget	Proposed 20- 21 Budget vs. 2019-20 Budget
Revenue					
400 · Police Activities Revenue					
401 · Levy Tax	1,941,000	1,916,337	1,941,000	2,008,935	67,935
402 · Special Tax-Police	682,000	681,750	681,750	681,750	-
403 · Misc Tax-Police	-	-	-	-	-
404 · Measure G Supplemental Tax Rev	588,400	588,398	588,398	594,872	17,062
409 · Asset seizure forfeit/WEST NET	-	-	-	-	-
410 · Police Fees/Service Charges	1,500	2,107	2,107	1,500	(607)
411 · Kensington Hilltop Srvc Reimb	-	-	-	-	-
412 · Special Assignment Revenue	-	-	-	-	-
413 · West County Crossing Guard Reim	-	-	-	-	-
414 · POST Reimbursement	-	9,100	9,100	3,000	(6,100)
415 · Grants-Police	100,000	100,000	155,000	100,000	(55,000)
416 · Interest-Police	15,000	18,141	18,141	10,000	(8,141)
418 · Misc Police Income	10,000	4,906	4,906	5,000	94
419 · Supplemental W/C Reimb (4850)	-	-	-	-	-
400 · Police Activities Revenue - Other	-	-	-	-	-
Total 400 · Police Activities Revenue	3,337,900	3,320,739	3,400,403	3,405,057	4,654
420 · Park/Rec Activities Revenue					
424 · Special Tax-L&L	39,000	40,195	40,195	41,500	1,305
427 · Community Center Revenue	-	-	-	15,000	15,000
438 · Misc Park/Rec Rev	200	160	160	-	(160)
439 · Contributions for Community Ctr	-	5,000	5,000	-	(5,000)
Total 420 · Park/Rec Activities Revenue	39,200	45,355	45,355	56,500	11,145
440 · District Activities Revenue					
448a · Franchise Fees Gross	90,000	70,659	97,819	100,000	2,181
448b · less Franchise Fees Paid Out	(38,570)	(30,282)	(41,922)	(43,000)	(1,078)
456 · Interest-District	200	14,739	14,739	10,000	(4,739)
458 · Misc District Revenue	-	1,024	1,024	-	(1,024)
440 · District Activities Revenue - Other	-	-	-	-	-
Total 440 · District Activities Revenue	51,630	56,139	71,659	67,000	(4,659)
Total Income	3,428,730	3,422,233	3,517,416	3,528,557	11,141
Expense					
500 · Police Sal & Ben					
502 · Salary - Officers	995,791	763,907	840,584	1,097,544	256,961
504 · Compensated Absences	9,600	14,970	14,970	12,000	(2,970)
506 · Overtime	75,000	122,404	131,837	60,000	(71,837)
508 · Salary - Non-Sworn	52,912	10,402	11,902	40,826	28,924
516 · Uniform Allowance	8,200	8,734	9,359	9,000	(359)
518 · Safety Equipment	2,500	1,851	1,851	2,250	399
521-A · Medical/Vision/Dental-Active	146,536	122,069	132,689	149,243	16,554
521-R · Medical/Vision/Dental-Retired	186,097	170,544	184,683	174,660	(10,023)
521-T · Medical/Vision/Dental-Trust	239,911	-	151,470	151,304	(166)
522 · Insurance - Police	6,246	2,329	3,829	5,630	1,801
523 · Social Security/Medicare	16,537	15,333	16,689	19,749	3,060
524 · Social Security - District	3,281	13,443	13,443	-	(13,443)
527 · PERS - District Portion	405,090	418,743	428,470	194,834	(233,636)

Kensington Police Protection and Community Services District

Fiscal Year 2020-21 Proposed Budget

	FY 19/20 Budget	FY 2019-20 through 5/30/20	FY 2019-20 Projected	FY 20-21 Proposed Budget	Proposed 20- 21 Budget vs. 2019-20 Budget
528 · PERS - Officers Portion	23,393	39,286	43,286	5,866	(37,420)
529 · UAL Amortization (POB Payment)	-	-	-	264,016	264,016
530 · Workers Comp	92,000	67,556	67,556	27,645	(39,911)
540 · Advanced Industrial Disability	-	-	-	-	-
541 · Consultant/Operational Audit	-	187,134	239,951	-	(239,951)
Total 500 · Police Sal & Ben	2,263,094	1,958,703	2,292,566	2,214,567	(77,999)
550 · Other Police Expenses					-
552 · Expendable Police Supplies	2,200	1,087	1,587	2,200	613
553 · Range/Ammunition Supplies	5,500	398	398	5,500	5,102
554 · Traffic Safety	-	-	-	5,000	5,000
560 · Crossing Guard	14,893	10,343	10,343	15,000	4,658
561 · Vehicle Fuel	-	-	-	11,000	
562 · Vehicle Operation	30,000	37,628	39,128	16,000	(23,128)
563 · Vehicle Lease	-	-	-	64,000	
564 · Communications (RPD)	142,578	132,004	133,371	127,300	(6,071)
566 · Radio Maintenance	-	11,987	11,987	5,000	(6,987)
567 · Alarm	-	-	-	1,000	1,000
568 · Prisoner/Case Exp./Booking	12,000	7,419	7,919	5,000	(2,919)
569 · Storage	-	-	-	1,700	1,700
570 · Training	10,000	11,620	11,870	10,000	(1,870)
571 · Records	-	-	-	3,500	3,500
572 · Hiring (new title)	15,750	9,466	9,466	15,750	6,284
574 · Reserve Officers	4,000	1,000	1,000	4,000	3,000
576 · Misc. Dues, Meals & Travel	2,850	4,993	5,493	2,350	(3,143)
578 · POST Reimburse	-	-	-	500	500
580 · Utilities - Police	13,800	9,407	11,107	13,800	2,693
581 · Bldg Repairs/Maint.	3,000	314	314	3,000	2,686
582 · Expendable Office Supplies	6,500	6,099	6,299	6,500	201
587 · IT Contract	-	-	-	13,000	13,000
588 · Telephone(+Rich. Line)	5,280	4,571	5,362	27,500	22,138
590 · Janitorial	4,000	3,212	3,412	4,000	588
591 · General Liability Insurance	-	-	-	24,309	24,309
592 · Publications	3,500	3,030	3,030	3,500	470
593 · Volunteer Programs	-	-	-	4,500	4,500
594 · Community Policing	4,500	621	621	2,500	1,879
595 · Legal/Consulting - Police	50,000	80,422	82,422	25,000	(57,422)
596 · CAL I.D.	6,100	5,983	5,983	6,100	117
599 · Police Taxes Administration	4,000	3,915	3,915	4,000	85
Total 550 · Other Police Expenses	340,451	345,517	355,025	432,509	77,484
600 · Park/Rec Sal & Ben					-
601 · Park & Rec Administrator	6,788	4,750	5,350	3,380	(1,970)
602 · Custodian	5,250	4,335	4,335	6,000	1,665
623 · Social Security/Medicare - Dist	519	-	-	259	259
Total 600 · Park/Rec Sal & Ben	12,557	9,085	9,685	9,639	(46)
635 · Park/Recreation Expenses					-
640 · Community Center Expenses					-
641 · General Maintenance	-	-	-	1,000	1,000
642 · Utilities-Community Center	1,327	3,897	3,975	6,131	2,156
643 · Janitorial Supplies	250	126	126	500	374
644 · Landscaping	-	-	-	7,500	7,500
645 · General Liability/Workers Comp	-	-	-	6,788	6,788
646 · Community Center Repairs	2,400	1,081	1,081	1,500	419
647 · Rental	-	-	-	500	500

Kensington Police Protection and Community Services District

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	FY 19/20 Budget	FY 2019-20 through 5/30/20	FY 2019-20 Projected	FY 20-21 Proposed Budget	Proposed 20- 21 Budget vs. 2019-20 Budget
648 · Community Center Equip Maint	3,000	319	319	-	(319)
649 · Misc	-	78	78	250	172
Total 640 · Community Center Expenses	6,977	5,500	5,578	24,169	18,591
650 · Park Expenses					-
651 · General Maintenance	-	-	-	55,000	55,000
652 · Repairs	-	-	-	5,000	5,000
653 · Landscaping	-	-	-	12,500	12,500
654 · Janitorial	-	-	-	250	250
655 · Rental	-	-	-	500	500
656 · Utilities	-	-	-	13,000	13,000
657 · General Liability/Workers Comp	-	-	-	6,710	6,710
658 · Levy Administration	-	-	-	6,000	6,000
659 · Misc	-	-	-	250	250
Total 640 · Community Center Expenses	-	-	-	99,210	99,210
660 · Annex Expenses					-
662 · Utilities - Annex	-	-	-	-	-
665 · Annex General Maintenance	-	-	-	1,000	1,000
666 · Annex Repairs	-	-	-	1,000	1,000
667 · Annex Landscaping	-	-	-	5,000	5,000
668 · Misc Annex Expenses	4,000	300	-	-	-
669 · Misc Projects	-	-	-	2,000	2,000
670 · Gardening Supplies	1,000	-	-	-	-
672 · Kensington Park O&M	90,600	70,262	76,779	-	(76,779)
674 · Tennis Courts (new title)	10,000	-	-	16,000	16,000
678 · Misc Park/Rec Expense	1,000	650	650	-	(650)
Total 635 · Park/Recreation Expenses	109,577	76,413	77,429	25,000	(52,429)
800 · District Expenses					-
808 · District Salaries	227,347	196,355	215,956	282,500	66,544
809 · District Payroll Taxes	17,392	1,435	2,870	22,000	19,130
810 · Computer Maintenance	30,088	27,825	29,869	11,244	(18,625)
815 · Admin Communications (new title)	5,000	5,796	6,146	5,000	(1,146)
816 · Office Supplies	-	-	-	2,000	2,000
817 · Postage	-	-	-	500	500
818 · Mileage	-	-	-	200	200
819 · Dues/Subscriptions	-	-	-	7,800	7,800
820 · Cannon Copier Contract	6,893	4,857	5,097	6,893	1,796
825 · Board Continuing Ed/Conf.	-	-	-	5,000	5,000
826 · Board Meetings	-	-	-	2,000	2,000
830 · Legal (District/Personnel)	80,840	160,616	165,616	85,000	(80,616)
835 · Consulting	25,800	18,513	18,513	30,000	11,488
840 · Accounting	51,450	84,312	99,012	35,000	(64,012)
850 · Insurance	70,000	45,057	45,057	24,308	(20,749)
851 · Workers Compensation	-	-	-	7,088	7,088
860 · Election	-	-	-	6,400	6,400
861 · LAFCO	-	-	-	2,200	2,200
865 · Police Bldg. Lease	36,603	33,553	36,603	40,000	3,397
870 · County Expenditures	24,300	22,355	22,355	24,300	1,945
890 · Waste/Recycle	51,000	2,200	2,575	5,000	2,425
898 · Misc. Expenses	26,650	28,292	28,592	10,000	(18,592)
899 · Depreciation Expense	-	-	-	-	-
Total 800 · District Expenses	653,363	631,166	678,261	614,433	(63,828)
950 · Capital Outlay					-
962 · Police Cars	-	-	-	-	-

Kensington Police Protection and Community Services District

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	FY 19/20 Budget	FY 2019-20 through 5/30/20	FY 2019-20 Projected	FY 20-21 Proposed Budget	Proposed 20- 21 Budget vs. 2019-20 Budget
963 · Police Cars Accessories	-	-	-	-	-
965 · Personal Police Equipment-Asset	-	38,602	38,602	1,000	(37,602)
966 · Police Traffic Equipment	-	1,726	1,726	-	(1,726)
968 · Office Furn/Eq	-	766	766	-	(766)
969 · Computer Equipment	1,500	14,675	14,675	7,000	(7,675)
971 · Park Land	-	-	-	5,000	5,000
972 · Park Buildings Improvement	-	-	-	-	-
974 · Other Park Improvements	-	1,446	1,445	1,500	55
975 · Community Center Loan Repayment	30,617	30,517	30,617	30,616	(1)
978 · Pk/Rec Furn/Eq	-	-	-	-	-
985 · Comm. Ctr Renovation (Cap Fund)	-	-	-	-	-
Total 950 · Capital Outlay	32,117	87,731	87,831	45,116	(42,715)
Total Expense	3,418,136	3,114,115	3,506,375	3,464,644	(41,732)
Operating Shortfall/Surplus	\$ 10,594	\$ 308,118	\$ 11,041	\$ 63,913	\$ 52,872

APPENDIX B

APPROPRIATIONS LIMIT

Kensington Police Protection and Community Services District
 Fiscal Year 2020-21 Proposed Budget

**ESTABLISHMENT OF THE APPROPRIATIONS LIMIT FOR FISCAL YEAR
 2020-21**

SUMMARY OF RECOMMENDATION:

Discuss and Consider Adopting Resolution 2020-10 of the Board of Directors of the Kensington Police Protection and Community Services District Affirming the Establishment of the Appropriations Limit for Fiscal Year 2020-21.

BACKGROUND

In November 1979, California voters approved a ballot proposition (Proposition 4), adding Article XIII B to the California Constitution, which limits the level of most appropriations from tax sources that the state and most local government entities are permitted to make in any given year.

Each year, a local government must adjust its Appropriations Limit for two factors: 1) the change in the cost of living; and 2) the change in population. The change in the cost of living may be calculated by using the percentage change in California per capita personal income from the preceding year; or (B) the percentage change in the local assessment roll from the preceding year due to the addition of nonresidential new construction. For single-county special districts, the percentage change in population is either the population within the county in which the district is located or the change in population within the district.

For KPPCSD, the prior year Appropriations Limit is adjusted by the percentage change in California per capita personal income and the change in population for Contra Costa County. The formula for adjusting the Limit is:

$$\text{Prior year Appropriations Limit} \times \text{Cost of Living Factor} \times \text{Population Factor}$$

A summary of the KPPCSD Appropriations Limit for FY 2020-21 is as follows:

FY 2019-20 Appropriations Limit	4,575,241
Annual Adjustments (prior year multipliers)	
Change in Population	1.0026
Change in California Per Capita Personal Income	1.0373
	1.0373
FY 2020-21 Appropriations Limit	4,758,237

Kensington Police Protection and Community Services District

Fiscal Year 2020-21 Proposed Budget

A detailed calculation of the KPPCSD Appropriations Limit for FY 2020-21 follows this report.

RECOMMENDATION

Adopt Resolution 2020-10 of the Board of Directors of the Kensington Police Protection and Community Services District Affirming the Establishment of the Appropriations Limit for Fiscal Year 2020-21.

FISCAL IMPACT:

There is no fiscal impact to adoption of the appropriations limit.

Kensington Police Protection and Community Services District

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Calculation of Appropriations Limit

FY 2019-20 Appropriations Limit	4,575,241
Annual Adjustments (prior year multipliers)	
Change in Population	1.0026
Change in California Per Capita	
Personal Income	1.0373
FY 2020-21 Appropriations Limit	4,758,236.82

Calculation of Appropriations Subject to Limit

	Proceeds of Taxes	Non-Proceeds of Taxes	Total
REVENUE			
401 Levy Tax	2,008,935		2,008,935
402 Special Police Tax	681,750		681,750
403 Misc - Tax Police	-		-
404 Measure G Supplemental Tax	594,872		594,872
409 Asset Seizure	-		-
410 Police Fees/Service Charges	-	1,500	1,500
411 Kensington Hilltop Services Reimb.	-		-
412 Special Assignment Revenue	-		-
413 West County Crossing Guard Reimb.	-		-
414 POST Reimbursement	-	3,000	3,000
415 Grants - Police	-	100,000	100,000
416 Investment Income - Interest Police	10,000		10,000
418 Misc Police Income	-	5,000	5,000
419 Supplemental Workers Comp Reimb.	-		-
424 Special Tax-L&L	41,500		41,500
427 Community Center Revenue	-	15,000	15,000
437 Contributions for Sound System	-		-
438 Misc Park/Rec Rev	-		-
439 Contributions for Community Ctr	-		-
448a Franchise Fees Gross	-	100,000	100,000
448b less Franchise Fees Paid Out	-	(43,000)	(43,000)
456 Interest-District	-	10,000	10,000
458 Misc District Revenue	-		-
TOTAL REVENUE	3,337,057	191,500	3,528,557

Summary	
FY 2020-21 Appropriations Limit	4,758,237
Appropriations Subject to Limit	3,337,057

Kensington Police Protection and Community Services District

Fiscal Year 2020-21 Proposed Budget

RESOLUTION NO. 2020-10

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT AFFIRMING THE ESTABLISHMENT OF THE APPROPRIATIONS LIMIT FOR FY 2020-21

WHEREAS, in November 1979, California voters approved a ballot proposition (Proposition 4), adding Article XIII B to the California Constitution, which limits the level of most appropriations from tax sources that the state and most local government entities are permitted to make in any given year; and

WHEREAS, each year, a local government must adjust its Appropriations Limit for two factors: 1) the change in the cost of living; and 2) the change in population; and

WHEREAS, for KPPCSD, the prior year Appropriations Limit is adjusted by the percentage change in California per capita personal income and the change in population for Contra Costa County. The formula for adjusting the Limit is:

$$\text{Prior year Appropriations Limit} \times \text{Cost of Living Factor} \times \text{Population Factor}$$

A summary of the KPPCSD Appropriations Limit for FY 2020-21 is as follows:

FY 2019-20 Appropriations Limit	4,575,241
Annual Adjustments (prior year multipliers)	
Change in Population	1.0026
Change in California Per Capita Personal Income	1.0373
 FY 2020-21 Appropriations Limit	 4,758,237

NOW, THEREFORE, BE IT RESOLVED, that the Appropriations Limit for KPPCSD for FY 2020-21 is established as \$4,758,237.

PASSED AND ADOPTED by the Board of Directors of the Kensington Police Protection and Community Services District upon motion by Director _____, seconded by Director _____, on Thursday, the 9th day of July, 2020, by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAINED:

Chris Deppe
President, Board of Directors

I HEREBY CERTIFY the foregoing resolution was duly and regularly adopted by the Board of Directors of the Kensington Police Protection and Community Services District at the regular meeting of said Board held on Thursday, the 9th day of July, 2020.

Lynelle M. Lewis
District Clerk of the Board

William A. Lindsay
Interim General Manager

APPENDIX C

BUDGET ADOPTION RESOLUTION

Kensington Police Protection and Community Services District
Fiscal Year 2020-21 Proposed Budget

ADOPTING THE BUDGET FOR FISCAL YEAR 2020-21

RESOLUTION NO. 2020-14
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

The Board of Directors of the Kensington Police Protection and Community Services District (hereafter referred to as the "Board of Directors") does resolve as follows:

WHEREAS, The General Manager has prepared and submitted to the Board of Directors a Proposed Budget for the fiscal year commencing July 1, 2020 and ending June 30, 2021; and

WHEREAS, the Board of Directors and Finance Committee have reviewed the Proposed Budget in detail; and

WHEREAS, the Board of Directors held a public hearing on the Proposed Budget on July 9th, 2020, where all interested persons were heard.

NOW, THEREFORE BE IT RESOLVED, DETERMINED, AND ORDERED BY THE BOARD OF DIRECTORS, AS FOLLOWS:

1. The Board of Directors hereby adopts the Budget for Fiscal Year 2020-21 as presented and amended at this meeting.
2. The sums of money therein set forth are hereby appropriated from revenues of the District to the departments, functions and activities therein set forth for expenditures during the Fiscal Year 2020-21.

NOW, THEREFORE, BE IT RESOLVED, that the Budget for KPPCSD for FY 2020-21 is established.

PASSED AND ADOPTED by the Board of Directors of the Kensington Police Protection and Community Services District upon motion by Director _____, seconded by Director _____, on Thursday, the 9th day of July, 2020, by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAINED:

Chris Deppe
President, Board of Directors

I HEREBY CERTIFY the foregoing resolution was duly and regularly adopted by the Board of Directors of the Kensington Police Protection and Community Services District at the regular meeting of said Board held on Thursday, the 9th day of July, 2020.

Lynelle M. Lewis
District Clerk of the Board

William A. Lindsay
Interim General Manager