



Kensington Police Protection and Community Services District

Proposed Budget Fiscal Year 2018-19

June 14, 2018

Kensington Police and Community Services District
Fiscal Year 2018-19 Proposed Budget

Elected Officials and Administrative Staff

Elected Officials

Rachelle Sherris-Watt	Board President
Eileen Nottoli	Board Vice-President
Len Welsh	Board Member
Sylvia Hacaj	Board Member
Christopher Deppe	Board Member

District Management

Anthony Constantouros	General Manager
Rickey Hull	Interim Chief of Police

Table of Contents

Page

Budget Message

General Manager’s Budget Message.....3

Summary Information

Proposed Budget Summary.....6

General Fund Revenue By Source7

General Fund Expenditures By Activity.....8

Revenue and Expenditure Summary.....9

General Fund Revenue Detail10

Departmental Activities

Police..... 12

Parks and Recreation.....14

District Administration.....16

Solid Waste18

Capital Purchases/Projects.....19

Authorized Staffing.....20

Five Year Financial Forecast21

Appendix A

Expenditure Detail..... 22

Appendix B

Appropriations Limit Calculation.....26

Kensington Police and Community Services District

Fiscal Year 2018-19 Proposed Budget

GENERAL MANAGER'S MESSAGE

I am pleased to present the Proposed Budget for the Kensington Police Protection and Community Services District for the 2018-19 fiscal year. This document provides a comprehensive overview of the projected District revenues and expenditures for the twelve month period beginning July 1, 2018. The budget is a balanced financial plan for the coming fiscal year which will support the District's Mission Statement of providing services that enhance the community of Kensington.

The Fiscal Year 2018-19 Proposed Budget projects revenue of \$3,285,185 to fund operating and capital expenditures totaling \$3,195,967 in three areas – Police, Recreation and Administration. The Proposed Budget requests no additional staffing and includes funding requests of \$61,300 for capital purchases which are listed on page 19 of the budget document. Significant activities anticipated during the coming fiscal year include:

Community Center Project which is tentatively scheduled for construction during the next fiscal year.

The preliminary cost estimate is \$1,649,000 with \$1,295,320 is funding identified. This project will most likely require some type of debt financing which will be further analyzed and discussed with the Board of Directors over the next several months. While this project is identified in the Capital section of the budget document (page 19), the anticipated funding sources and costs have not been included in the preliminary budget estimates at this time.

Planning for Increased Retirement/OPEB costs – These costs are increasing steadily and are subject to new GASB reporting requirements. Increasing CalPERS costs are still not in long-term control and are anticipated to have severe negative impacts on future budgets.

Gann Appropriations Limit Ballot Initiative– The District has placed an initiative on the ballot every four years since the early 1980's to increase the appropriations limit. The last ballot measure was approved in November 2014. An election will be required in November 2018 and will be essential to the future viability of the District. A Board subcommittee will be appointed to work with the General Counsel and County Elections Office to handle the Appropriations Limit ballot measure.

Public Safety Building – The Fire Board is the lead agency on this project. The direction of the project will have cost, location and administrative impacts on the District.

Police Services Study – This study will be completed and most likely implemented during the next fiscal year. There could be cost increases in police operations depending on the disposition and implementation of the study. A budget adjustment, possibly at mid-year, will be required when the recommendations are implemented.

Kensington Police and Community Services District

Fiscal Year 2018-19 Proposed Budget

Administrative Study – A preliminary evaluation concluded that District administration may need a reallocation of duties and positions. Recommended positions and salaries will be presented during the next several months. A budget adjustment will be required when the recommendations are presented and approved.

Policy and Procedures Manual – A review of the District’s Policy and Procedures Manual has commenced and is targeted for completion during Fiscal Year 2018-19.

Other Items of Interest – The Fiscal Year 2018-19 Budget includes the following items of interest:

- Continued funding for crossing guard services although reimbursement from Kensington Hilltop and West County for these services is not anticipated.
- Funding for four bus benches and five garbage containers to be placed at various locations along Arlington Avenue at an estimated total cost of \$40,000.

The budget document includes the annual Appropriations Limit Calculation (page 27). This item is presented for information purposes only and will be considered by the Board of Directors as a separate agenda item in July.

The Finance Committee reviewed the Proposed Budget in detail on May 1 and May 30, 2018. The Finance Committee recommended adoption of the Budget by the Board of Directors with the understanding that all budget accounts would be up for potential review at such time as the Board takes action on funding the Community Center Project and Police Services/Administrative organizational changes.

Respectfully Submitted,

Anthony Constantouros
General Manager

Summary Information

Kensington Police and Community Services District

Fiscal Year 2018-19 Proposed Budget

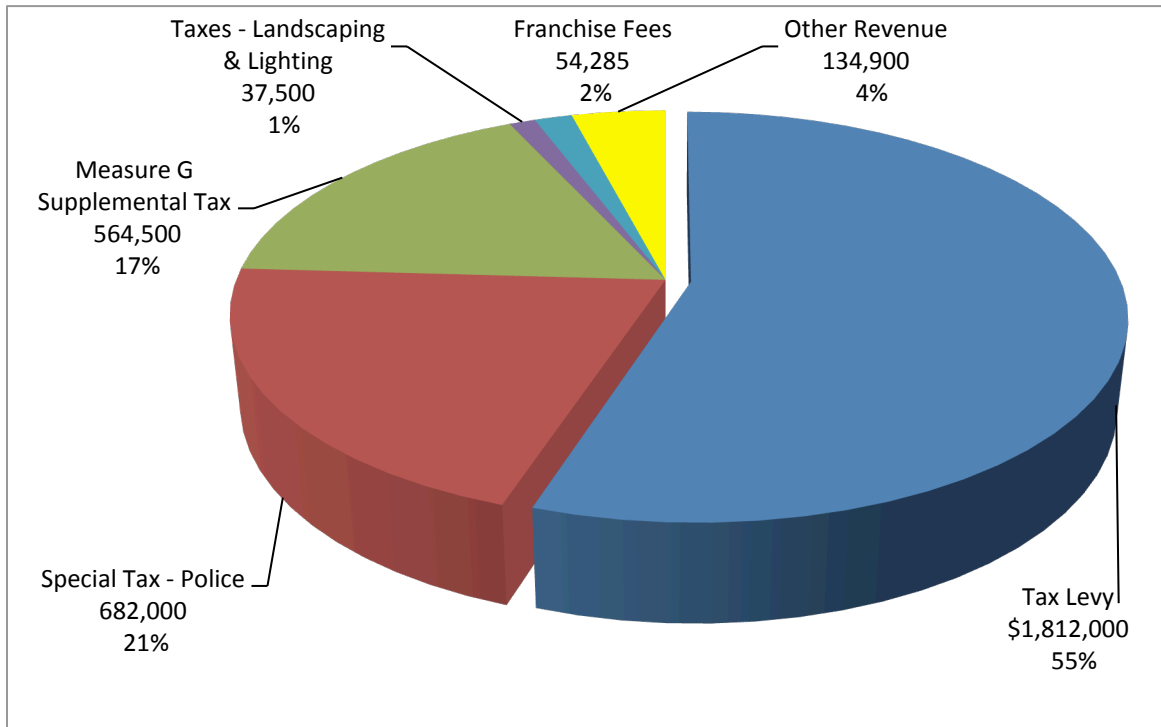
PROPOSED BUDGET SUMMARY

	FY 2015-16 Actual	FY 2016-17 Actual	FY2017-18 Budget	FY 2018-19 Proposed
<u>Revenue</u>				
Police Activities	\$ 2,993,864	\$3,348,397	\$ 3,038,202	\$ 3,179,000
Parks and Recreation Activities	72,961	78,735	69,203	51,700
District Administration	<u>60,948</u>	<u>60,899</u>	<u>51,630</u>	<u>54,485</u>
Total Revenue	\$ 3,127,773	\$3,488,031	\$ 3,159,035	\$ 3,285,185
<u>Expenditures</u>				
Police Activities	2,295,106	2,413,152	2,578,869	2,474,163
Parks and Recreation Activities	101,007	121,084	120,596	118,955
District Administration	441,816	430,208	433,228	541,549
Capital Outlay	59,357	74,153	316,820	61,300
Total Expenditures	\$ 2,897,286	\$3,038,597	\$ 3,449,513	\$ 3,195,967
Total Operating Surplus/(Shortfall)	\$ 230,487	\$ 449,434	\$ (290,478)	\$ 89,218

Kensington Police and Community Services District
Fiscal Year 2018-19 Proposed Budget

GENERAL FUND REVENUE BY SOURCE

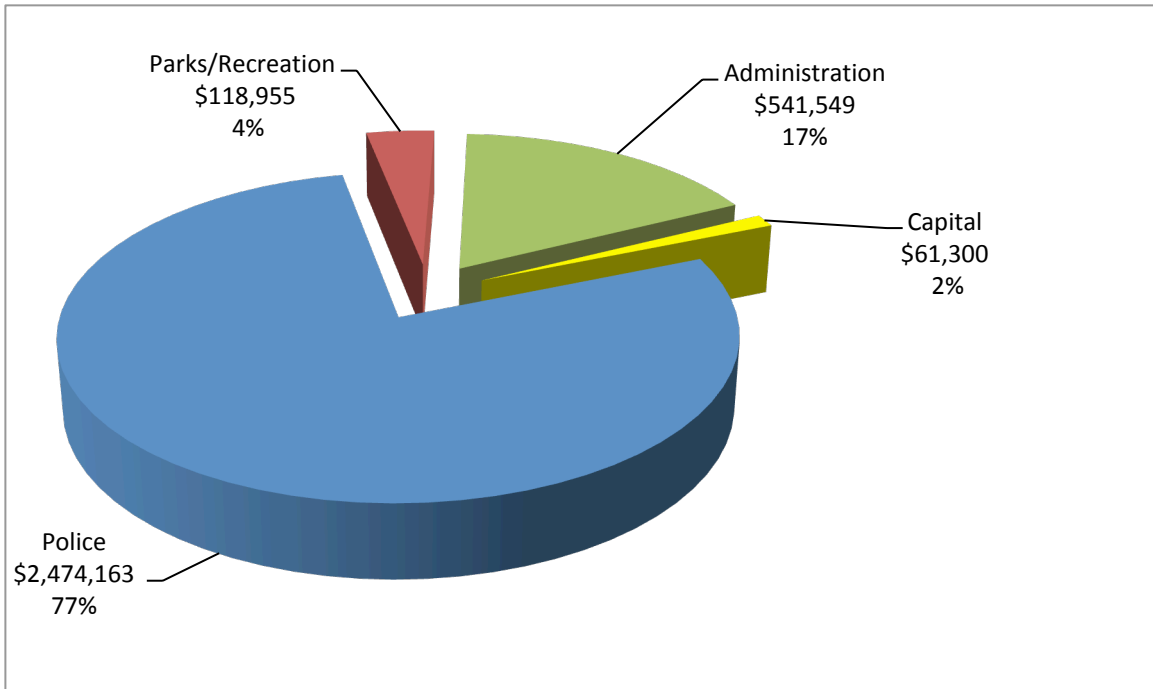
Fiscal Year 2018-19



Kensington Police and Community Services District
Fiscal Year 2018-19 Proposed Budget

GENERAL FUND EXPENDITURES BY ACTIVITY

Fiscal Year 2018-19



Kensington Police and Community Services District

Fiscal Year 2018-19 Proposed Budget

REVENUE AND EXPENDITURE SUMMARY

	FY 2015-16 Actual	FY 2016-17 Actual	FY2017-18 Budget	FY 2018-19 Proposed
REVENUE				
Levy Tax	\$ 1,573,566	\$ 1,685,200	\$ 1,752,000	\$ 1,812,000
Special Police Tax	681,690	681,630	680,000	682,000
Measure G Supplemental Tax	514,176	527,989	547,995	564,500
Kensington Hilltop Services Reimb.	28,475	19,468	20,051	-
West County Crossing Guard Reimb.	10,515	11,151	11,623	-
Grants - Police	100,000	158,951	-	100,000
Special Assessment - L&L	35,191	36,220	37,503	37,500
Community Center Revenue	37,520	31,393	28,000	14,000
Community Center Contributions	-	11,000	3,500	-
Franchise Fee Revenue	58,607	55,819	51,430	54,285
Investment Income	4,486	8,213	2,700	8,200
Other Revenue	83,547	260,997	24,233	12,700
TOTAL REVENUE	\$ 3,127,773	\$ 3,488,031	\$ 3,159,035	\$ 3,285,185
EXPENDITURES				
<u>Police</u>				
Salary and Benefits	2,044,406	2,167,006	2,166,058	2,171,531
Other Police Expenses	250,700	246,146	412,811	302,632
TOTAL POLICE EXPENSES	\$ 2,295,106	\$ 2,413,152	\$ 2,578,869	\$ 2,474,163
<u>Parks/Recreation</u>				
Salary and Benefits	8,365	9,059	8,960	9,219
Community Center Expenses	12,948	14,626	10,386	12,386
Other Parks/Recreation Expenses	79,694	97,399	101,250	97,350
TOTAL PARKS/RECREATION EXPENSES	\$ 101,007	\$ 121,084	\$ 120,596	\$ 118,955
<u>District Administration</u>				
Salary and Benefits	-	5,938	150,301	195,418
Other District Administration Expenses	441,816	434,270	282,927	346,131
TOTAL DISTRICT ADMINISTRATION EXPENSES	\$ 441,816	\$ 440,208	\$ 433,228	\$ 541,549
<u>Capital Outlay</u>	\$ 50,357	\$ 74,153	\$ 316,820	\$ 61,300
TOTAL OPERATING/CAPITAL EXPENSES	\$ 2,888,286	\$ 3,048,597	\$ 3,449,513	\$ 3,195,967
Total Operating Surplus/(Shortfall)	\$ 239,487	\$ 439,434	\$ (290,478)	\$ 89,218

Kensington Police and Community Services District
Fiscal Year 2018-19 Proposed Budget

GENERAL FUND REVENUE DETAIL

REVENUE	FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Projected	FY 2018-19 Proposed
<u>Police Activities Revenue</u>					
401 Levy Tax	\$ 1,573,566	\$ 1,685,200	\$ 1,752,000	\$ 1,762,170	\$ 1,812,000
402 Special Police Tax	681,690	681,630	680,000	681,780	682,000
404 Measure G Supplemental Tax	514,176	527,989	547,995	548,106	564,500
409 Asset Seizure	18,525	143,777	-	-	-
410 Police Fees/Service Charges	3,370	3,369	1,500	2,570	1,500
411 Kensington Hilltop Services Reimb.	28,475	19,468	20,051	20,051	-
413 West County Crossing Guard Reimb.	10,515	11,151	11,623	11,623	-
414 POST Reimbursement	5,762	1,054	-	1,054	1,000
415 Grants - Police	100,000	158,951	-	102,616	100,000
416 Investment Income	4,421	7,633	2,500	10,500	8,000
418 Miscellaneous Revenue	24,010	13,923	11,500	9,500	10,000
419 Supplemental Workers Compensation Reim	29,354	94,252	11,033	2,049	-
Total Police Activity Revenue	\$ 2,993,864	\$ 3,348,397	\$ 3,038,202	\$ 3,152,019	\$ 3,179,000
<u>Parks and Recreation Activities Revenue</u>					
424 Special Assessment - L&L	35,191	36,220	37,503	37,481	37,500
43.5 Grants - Parks/Recreation	-	-	-	-	-
427 Community Center Revenue	37,520	31,393	28,000	29,981	14,000
438 Miscellaneous Revenue	250	122	200	702	200
439 Community Center Contributions	-	11,000	3,500	120	-
Total Parks and Recreation Activity Revenue	\$ 72,961	\$ 78,735	\$ 69,203	\$ 68,284	\$ 51,700
<u>District Administration Revenue</u>					
448a/b Franchise Fee Revenue	58,607	55,819	51,430	55,000	54,285
456 Investment Income	65	580	200	250	200
458 Miscellaneous Revenue	2,276	4,500	-	-	-
Total District Administration Revenue	\$ 60,948	\$ 60,899	\$ 51,630	\$ 55,250	\$ 54,485
TOTAL REVENUE	\$3,127,773	\$3,488,031	\$3,159,035	\$3,275,553	\$3,285,185

Kensington Police and Community Services District
Fiscal Year 2018-19 Proposed Budget

DEPARTMENTAL ACTIVITIES

Kensington Police and Community Services District

Fiscal Year 2018-19 Proposed Budget

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 to people in need, enforcing warrants, arresting violators, testifying in court, and enforcing court orders.

Key Accomplishments – Fiscal Year 2017-18

- Transitioned from the Richmond PD dispatch center into the Albany PD dispatch center for CAD/RMS. Brought fiber optic cable into the District.
- Recruited 5 interested applicants of which two were hired as reserves and three were rejected. Of the two hired reserves, one was hired as a full-time police officer.
- Installed five poles for portable speed signs.
- Installed a new server to facilitate new report writing software to move closer to a paperless records system for patrol duties.
- Police entries into RIMS for statistical purposes.
- Contracted with Matrix to conduct analysis of police organizational options.
- Matrix community meetings held on March 17 and April 28.

Major Goals – Fiscal Year 2018-19

- Installation of two additional traffic poles for permanent solar speed signs.
- Establish a platform for Nixle to facilitate communicating with the public about District and police issues and concerns.
- Recruit more qualified applicants into the reserve program for consideration of permanent employment.
- Reinforce KPD policies and procedures and improve upon professional standards.
- Improve the police relationship with District proprietors and create environment for the establishment of a police and community partnership.

Kensington Police and Community Services District
Fiscal Year 2018-19 Proposed Budget

POLICE DEPARTMENT

<u>POLICE</u>	FY 2015-16	FY 2016-17	FY2017-18	FY 2017-18	FY 2018-19
	Actual	Actual	Budget	Projected	Proposed
<u>Salaries and Benefits</u>					
Salaries	\$ 1,160,904	\$ 1,175,837	\$ 1,089,743	\$ 707,952	\$ 1,059,846
Benefits	883,502	991,169	1,076,315	595,680	1,111,685
Total Labor Costs	2,044,406	2,167,006	2,166,058	1,303,632	2,171,531
<u>Other Expenses</u>					
Police Supplies	5,836	3,334	2,200	159	2,200
Range/Ammunition Supplies	2,886	7,521	5,500	1,325	5,500
Crossing Guard	10,890	11,089	11,623	6,199	12,474
Vehicle Operation	25,010	25,485	36,250	17,996	27,500
Communications	119,489	123,270	222,958	163,829	114,578
Radio Maintenance	2,180	1,817	2,180	908	-
Prisoner/Case Exp/Booking	16,866	10,406	8,900	7,622	12,000
Training	9,391	3,794	10,000	2,509	10,000
Recruiting	4,291	3,285	15,750	350	15,750
Reserve Officers	191	3,580	9,675	7,189	4,000
Dues, Meals, Travel	2,379	1,687	2,835	1,705	2,850
Utilities	11,032	13,164	11,040	6,035	11,400
Building Maintenance and Repairs	4,942	658	3,000	-	3,000
Office Supplies	6,711	5,588	6,500	2,787	6,500
Telephone	6,429	4,904	5,100	4,567	5,280
Housekeeping	4,945	4,557	4,000	2,777	4,000
Publications	2,580	2,923	3,500	2,750	3,500
Community Policing	5,655	9,520	9,000	5,042	2,000
Legal/Consulting	-	-	33,200	44,555	50,000
CAL I.D.	5,508	6,101	6,100	-	6,100
Measure G Administration	3,489	3,463	3,500	2,720	4,000
Total Other Expenses	250,700	246,146	412,811	281,024	302,632
TOTAL POLICE EXPENSES	\$ 2,295,106	\$ 2,413,152	\$ 2,578,869	\$ 1,584,656	\$ 2,474,163

Kensington Police and Community Services District

Fiscal Year 2018-19 Proposed Budget

PARKS AND RECREATION

Departmental Overview

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

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

The Board is about to begin a renovation project of the Community Center. A large part of the amount needed has already been secured from prior year budgets and the WW Grant. More funds may need to come from the 2017-18 budget, given that the project likely will begin just about the time the new fiscal year commences. Community organizations, such as the KCC and the Kensington Improvement Club (KIC) have pledged contributions.

Key Accomplishments – Fiscal Year 2017-18

- The Kensington After School Enrichment Program (KASEP) filled 51 classes with 419 seats.
- KASEP offered 3 new classes: STEM Legos, Creative Clay and Spanish through Art and Play.
- KCC Summer Camp 2018 registration is filling rapidly with 50% full by the end of March 2018; this has resulted in 327 camper spaces filled.
- KCC Adult Classes have included Tai Chi Arthritis and Fall Prevention, Acrylic Artists, and Tai Chi Chuan.
- Glass and Associates were hired and are preparing final construction documents based on the designs that were approved by the Board.
- Several organizations have offered donations toward the Community Center remodel.

Major Goals – Fiscal Year 2018-19

- Continue current KASEP classes and consider adding new classes.
- Continue success with Summer Camp program.
- Explore additional Adult Classes of interest to the Kensington community.
- Complete the remodel of the Community Center.

Kensington Police and Community Services District
Fiscal Year 2018-19 Proposed Budget

PARKS AND RECREATION

	FY 2015-16 Actual	FY 2016-17 Actual	FY2017-18 Budget	FY 2017-18 Projected	FY 2018-19 Proposed
<u>PARKS/RECREATION</u>					
<u>Salaries and Benefits</u>					
Salaries	\$ 7,945	\$ 8,440	\$ 8,323	\$ 5,883	\$ 8,564
Benefits	420	619	637	473	655
Total Labor Costs	8,365	9,059	8,960	6,356	9,219
<u>Other Expenses</u>					
Custodian	21,000	21,000	22,750	13,550	22,750
Community Center - Utilities	5,743	6,680	6,636	3,718	6,636
Community Center - Janitorial Supplies	1,241	676	1,250	779	1,250
Community Center Repairs	5,964	5,611	2,500	1,488	1,500
Equipment Maintenance	-	1,659	-	1,850	3,000
Annex Repairs	-	-	1,000	-	1,000
Annex - Miscellaneous Expenses	-	-	1,000	-	1,000
Gardening Supplies	-	-	1,000	-	1,000
Kensington Park O&M	54,401	75,028	69,300	36,081	69,600
Park Construction	-	-	5,000	-	1,000
Miscellaneous Expenses	4,293	1,371	1,200	94	1,000
Total Other Expenses	92,642	112,025	111,636	57,560	109,736
TOTAL PARKS/RECREATION EXPENSES	\$ 101,007	\$ 121,084	\$ 120,596	\$ 63,916	\$ 118,955

Kensington Police and Community Services District

Fiscal Year 2018-19 Proposed Budget

DISTRICT ADMINISTRATION

Departmental Overview

The KPPCSD Administration handles the oversight and processing of all administrative matters. The General Manager advises on efficient delivery of services, best practices to achieve an effective organization, and implements the policy direction of the Board of Directors. The General Manager explores methods to improve accountability, cost effectiveness, professional standards and evaluation of District services.

Key Accomplishments – Fiscal Year 2017-18

- A part-time General Manager was hired in June 2017.
- Improvements have been made to the Board Agenda process.
- RFP for police services study distributed; Matrix hired.
- A new website has been launched.
- An administrative study of the organization has been completed.
- Complete the recommendations of administrative study.
- A revised budget format has been initiated.

Major Goals – Fiscal Year 2018-19

- Implement the recommendations of the administrative study.
- Hiring and supervision of District staff.
- Implementation of Board direction related to police services.
- Develop an updated Policy and Procedures Manual.
- Develop plan for serpentine rock in park.
- Participate in options related to Public Safety Building.
- Oversee the Community Center remodel process.

Kensington Police and Community Services District
Fiscal Year 2018-19 Proposed Budget

DISTRICT ADMINISTRATION

	FY 2015-16 Actual	FY 2016-17 Actual	FY2017-18 Budget	FY 2017-18 Projected	FY 2018-19 Proposed
<u>DISTRICT ADMINISTRATION</u>					
<u>Salaries and Benefits</u>					
Salaries	\$ -	\$ 5,938	\$ 139,620	\$ 100,786	\$ 181,531
Benefits	-	-	10,681	7,698	13,887
Total Labor Costs	-	5,938	150,301	108,484	195,418
<u>Other Expenses</u>					
Computer Maintenance	25,226	26,105	26,488	19,717	26,538
Website Maintenance	-	-	-	-	7,000
Copier Contract	4,742	4,865	5,045	3,105	5,045
Legal	263,482	227,419	53,000	32,684	55,880
Consulting	34,756	46,648	42,800	19,624	44,000
Accounting	46,618	50,748	45,500	17,188	59,250
Insurance	27,572	27,607	32,576	36,635	39,000
Elections	-	3,562	-	-	10,000
Police Building Lease	1	1	35,468	23,645	35,468
County Expense	21,743	21,396	21,800	7,615	21,800
Waste/Recycle	260	-	-	262	16,500
Miscellaneous Expenses	17,416	15,919	20,250	16,228	25,650
Total District Administration Other Expenses	441,816	424,270	282,927	176,703	346,131
TOTAL DISTRICT ADMINISTRATION EXPENSES	\$ 441,816	\$ 430,208	\$ 433,228	\$ 285,187	\$ 541,549

Kensington Police and Community Services District

Fiscal Year 2018-19 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. A survey is scheduled for 2018 to ascertain whether residents wish to add, and to pay an additional 7% 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

2017/18 Accomplishments

- Average of 123.33 tons/month of solid waste disposed for 2017
- Average of 207 tons/month of yard waste recycled for 2017
- Achieved 53% to 61% diversion rate per quarter for 2017

2018/19 Goals

- Maintain or improve on 2017 accomplishments
- Consider possibility of adding food composting
- Explore possibility of replacing garbage receptacles in several public locations
- Consider early planning for process related to 2023 contract expiration

Note: No separate budget has been developed for the Solid Waste activity at this time.

Kensington Police and Community Services District
Fiscal Year 2018-19 Proposed Budget

CAPITAL PURCHASES/PROJECT

CAPITAL PURCHASES

Radar Speed Signs (2)	\$	8,800
<u>Computer Hardware/Software</u>		
Replacement Computer - Chief of Police	\$	1,500
@ RISK` Modeling Software		1,500
Total Computer Hardware/Software	\$	3,000
Bus Benches (4) and Garbage Containers (5) (includes permits and installation costs)	\$	40,000
Study/Disposal of Serpentine Rock	\$	5,000
Park Play Equipment	\$	4,500
Total Capital Purchases	\$	61,300

CAPITAL PROJECT

Community Center ADA & Seismic Upgrades

Project Cost - Design and Construction *	\$	<u>1,649,000</u>
Source of Funding:		
General Fund Allocation FY 2016-17	\$	307,320
General Fund Allocation FY 2017-18		350,000
Measure WW Grant Funds		158,000
Donations:		
Kensington Community Council		250,000
Kensington Community Council		210,000
Kensington Improvement Club		10,000
Total Donations	\$	470,000
Solid Waste Franchise Fees (debris removal)		10,000
Total Available Funding	\$	1,295,320
Additional Funding Desired	\$	353,680
Total Capital Projects	\$	1,649,000

**Preliminary Estimate*

Kensington Police and Community Services District

Fiscal Year 2018-19 Proposed Budget

AUTHORIZED STAFFING

	FY 2015-16 Budget	FY 2016-17 Budget	FY2017-18 Budget	FY 2018-19 Proposed
<u>POLICE</u>				
Police Chief	1.000	1.000	1.000	1.000
Master Sergeant	1.000	1.000	0.000	1.000
Sergeant	2.000	2.000	2.000	2.000
Corporal	1.000	1.000	1.000	1.000
Police Officer	5.000	5.000	6.000	5.000
Police Services Aide (Non-Sworn)	0.375	0.375	0.375	0.400
Total Police	10.375	10.375	10.375	10.400
<u>PARKS AND RECREATION</u>				
Police Services Aide	0.125	0.125	0.125	0.130
Total Parks and Recreation	0.125	0.125	0.125	0.130
<u>DISTRICT ADMINISTRATION</u>				
General Manager	0.000	0.000	0.500	0.500
District Administrator	0.625	0.750	0.750	0.750
Total District Administration	0.625	0.750	1.250	1.250
TOTAL AUTHORIZED STAFFING	11.125	11.250	11.750	11.780

Kensington Police and Community Services District
Fiscal Year 2018-19 Proposed Budget

FIVE YEAR FINANCIAL FORECAST

FIVE YEAR FINANCIAL FORECAST								
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Budget	Proposed Budget	Projected	Projected	Projected	Projected
REVENUE								
Levy Tax	\$ 1,573,566	\$ 1,685,200	\$ 1,752,000	\$ 1,812,000	\$ 1,875,420	\$ 1,941,060	\$ 2,008,997	\$ 2,079,312
Special Police Tax	681,690	681,630	680,000	682,000	682,000	682,000	682,000	682,000
Measure G Supplemental Tax	514,176	527,989	547,995	564,500	584,258	604,707	625,871	647,777
Asset Seizure	18,525	143,777	0	0	0	0	0	0
Police Fees/Service Charges	0	0	0	1,500	1,500	1,545	1,591	1,639
Kensington Hilltop Services Reimb.	28,475	19,468	20,051	0	0	0	0	0
West County Crossing Guard Reimb.	10,515	11,151	11,623	0	0	0	0	0
POST Reimbursement	5,762	1,054	0	1,000	1,000	1,000	1,000	1,000
Grants - Police	100,000	158,951	0	100,000	100,000	100,000	100,000	100,000
Grants - Parks/Recreation	0	0	0	0	0	0	0	0
Special Assessment - L&L	35,191	36,220	37,503	37,500	37,500	37,500	37,500	37,500
Community Center Revenue	37,520	31,393	28,000	14,000	35,000	36,050	37,132	38,245
Community Center Contributions	0	11,000	3,500	0	0	0	0	0
Franchise Fee Revenue	58,607	55,819	51,430	54,285	55,914	57,591	59,319	61,098
Investment Income	4,486	8,213	2,700	8,200	8,000	8,000	8,000	8,000
Miscellaneous Revenue	29,906	21,914	11,700	10,200	10,000	10,000	10,000	10,000
Supplemental Workers Comp Reimb.	29,354	94,252	12,533	0	0	0	0	0
Total Revenue	\$ 3,127,773	\$ 3,488,031	\$ 3,159,035	\$ 3,285,185	\$ 3,390,591	\$ 3,479,452	\$ 3,571,410	\$ 3,666,571
EXPENDITURES								
Police								
Salaries and Benefits	2,044,406	2,167,006	2,166,058	2,171,531	2,251,910	2,337,107	2,427,845	2,523,098
Other Expenses	250,700	246,146	412,811	302,632	311,711	321,062	330,694	311,711
Total Police	2,295,106	2,413,152	2,578,869	2,474,163	2,563,621	2,658,169	2,758,539	2,834,809
Parks/Recreation								
Salaries and Benefits	8,365	9,059	8,960	9,219	9,496	9,516	9,801	10,095
Custodian	21,000	21,000	22,750	22,750	22,750	22,750	22,750	22,750
Community Center	12,948	14,626	10,386	12,386	10,255	12,142	11,048	12,973
Other Expenses	58,694	76,399	78,500	74,600	73,188	75,339	77,654	79,935
Total Parks/Recreation	101,007	121,084	120,596	118,955	92,939	96,997	98,503	103,004
District Administration								
Salaries and Benefits	0	5,938	150,301	195,418	201,281	207,319	213,539	219,945
Other Expenses	441,816	424,270	282,927	346,131	356,515	367,210	378,227	389,573
Total District Administration	441,816	430,208	433,228	541,549	557,795	574,529	591,765	609,518
Capital Outlay								
	59,357	74,153	316,820	61,300	50,300	32,500	56,950	27,500
Total Expenditures	\$ 2,897,286	\$ 3,038,597	\$ 3,449,513	\$ 3,195,967	\$ 3,264,655	\$ 3,362,195	\$ 3,505,757	\$ 3,574,831
Operating Surplus (Deficit)	\$ 230,487	\$ 449,434	\$ (290,478)	\$ 89,218	\$ 125,936	\$ 117,257	\$ 65,652	\$ 91,740
Projected Ending Cash Balance*			\$ 2,379,400	\$ 2,468,618	\$ 2,594,554	\$ 2,711,811	\$ 2,777,463	\$ 2,869,203

*Includes Franchise Fee and Capital Funds

APPENDIX A

EXPENDITURE DETAIL

Kensington Police and Community Services District

Fiscal Year 2018-19 Proposed Budget

	FY 2015-16 Actual	FY 2016-17 Actual	FY2017-18 Budget	FY 2017-18 Projected	FY 2018-19 Proposed
<u>POLICE</u>					
<u>Police Salaries and Benefits</u>					
<u>Salaries</u>					
502 Salaries - Sworn	\$ 945,959	\$ 925,016	\$ 940,953	\$ 512,522	\$ 949,954
504 Compensated Absences	13,689	52,397	9,200	51,340	9,200
506 Overtime	98,724	88,013	75,000	97,052	75,000
508 Salaries - Non-Sworn	<u>102,532</u>	<u>110,411</u>	<u>64,590</u>	<u>47,038</u>	<u>25,692</u>
Total Salaries	1,160,904	1,175,837	1,089,743	707,952	1,059,846
<u>Benefits</u>					
516 Uniform Allowance	7,678	6,812	9,000	3,433	9,000
518 Safety Equipment	791	2,867	2,500	3,832	2,500
521-A Health Insurance - Active	163,436	174,696	180,563	101,552	214,366
521-R Health Insurance - Retirees	163,594	154,736	138,231	106,971	150,657
521-T OPEB Trust	35,541	25,888	262,462	-	247,036
522 Disability/Life Insurance	4,428	4,248	6,940	1,802	6,940
523 Social Security/Medicare	16,521	14,523	15,917	10,243	15,484
524 Social Security/District	6,509	7,655	4,005	2,903	1,593
527 CalPERS - District Portion	368,679	489,837	326,151	250,341	358,418
528 CalPERS Employee Portion	71,488	53,123	38,546	23,211	22,691
530 Workers Compensation	<u>44,837</u>	<u>56,784</u>	<u>92,000</u>	<u>91,392</u>	<u>83,000</u>
Total Benefits	<u>883,502</u>	<u>991,169</u>	<u>1,076,315</u>	<u>595,680</u>	<u>1,111,685</u>
Total Police Salaries and Benefits	2,044,406	2,167,006	2,166,058	1,303,632	2,171,531
<u>Police Other Expenses</u>					
552 Police Supplies	5,836	3,334	2,200	159	2,200
553 Range/Ammunition Supplies	2,886	7,521	5,500	1,325	5,500
560 Crossing Guard	10,890	11,089	11,623	6,199	12,474
562 Vehicle Operation	25,010	25,485	36,250	17,996	27,500
564 Communications (RPD)	119,489	123,270	222,958	163,829	114,578
566 Radio Maintenance	2,180	1,817	2,180	908	-
568 Prisoner/Case Exp/Booking	16,866	10,406	8,900	7,622	12,000
570 Training	9,391	3,794	10,000	2,509	10,000
572 Recruiting	4,291	3,285	15,750	350	15,750
574 Reserve Officers	191	3,580	9,675	7,189	4,000
576 Dues, Meals, Travel	2,379	1,687	2,835	1,705	2,850
580 Utilities	11,032	13,164	11,040	6,035	11,400
581 Building Maintenance and Repairs	4,942	658	3,000	-	3,000
582 Office Supplies	6,711	5,588	6,500	2,787	6,500
588 Telephone	6,429	4,904	5,100	4,567	5,280
590 Housekeeping	4,945	4,557	4,000	2,777	4,000
592 Publications	2,580	2,923	3,500	2,750	3,500
594 Community Policing	5,655	9,520	9,000	5,042	2,000
595 Legal/Consulting	-	-	33,200	44,555	50,000
596 CAL- I.D.	5,508	6,101	6,100	-	6,100
599 Measure G Administration	<u>3,489</u>	<u>3,463</u>	<u>3,500</u>	<u>2,720</u>	<u>4,000</u>
Total Police Other Expenses	250,700	246,146	412,811	281,024	302,632
TOTAL POLICE EXPENSES	\$ 2,295,106	\$ 2,413,152	\$ 2,578,869	\$ 1,584,656	\$ 2,474,163

Kensington Police and Community Services District

Fiscal Year 2018-19 Proposed Budget

	FY 2015-16 Actual	FY 2016-17 Actual	FY2017-18 Budget	FY 2017-18 Projected	FY 2018-19 Proposed
<u>PARKS/RECREATION</u>					
<u>Parks/Recreation Salaries and Benefits</u>					
601 Salaries	\$ 7,945	\$ 8,440	\$ 8,323	\$ 5,883	\$ 8,564
623 Social Security/Medicare	<u>420</u>	<u>619</u>	<u>637</u>	<u>473</u>	<u>655</u>
Total Parks/Recreation Salaries and Benefits	8,365	9,059	8,960	6,356	9,219
602 Custodian	21,000	21,000	22,750	13,550	22,750
<u>Community Center</u>					
642 Utilities	5,743	6,680	6,636	3,718	6,636
643 Janitorial Supplies	1,241	676	1,250	779	1,250
646 Facility Repairs	5,964	5,611	2,500	1,488	1,500
648 Equipment Maintenance	-	<u>1,659</u>	-	<u>1,850</u>	<u>3,000</u>
Total Community Center Expenses	12,948	14,626	10,386	7,835	12,386
<u>Other Parks/Recreation Expenses</u>					
666 Annex Repairs	-	-	1,000	-	1,000
668 Annex - Miscellaneous Expenses	-	-	1,000	-	1,000
670 Gardening Supplies	-	-	1,000	-	1,000
672 Kensington Park O&M	54,401	75,028	69,300	36,081	69,600
674 Park Construction	-	-	5,000	-	1,000
678 Miscellaneous Expenses	<u>4,293</u>	<u>1,371</u>	<u>1,200</u>	<u>94</u>	<u>1,000</u>
Total Other Parks/Recreation Expenses	58,694	76,399	78,500	36,175	74,600
TOTAL PARKS/RECREATION EXPENSES	\$ 101,007	\$ 121,084	\$ 120,596	\$ 63,916	\$ 118,955

Kensington Police and Community Services District

Fiscal Year 2018-19 Proposed Budget

	FY 2015-16 Actual	FY 2016-17 Actual	FY2017-18 Budget	FY 2017-18 Projected	FY 2018-19 Proposed
<u>DISTRICT ADMINISTRATION</u>					
<u>District Administration Salaries and Benefits</u>					
808 Salaries	\$ -	\$ 5,938	\$ 139,620	\$ 100,786	\$ 181,531
809 Payroll Taxes	-	-	10,681	7,698	13,887
Total District Administration Salaries and Benefits	-	5,938	150,301	108,484	195,418
<u>District Administration Other Expenses</u>					
810 Computer Maintenance	25,226	26,105	26,488	19,717	26,538
815 Website Maintenance	-	-	-	-	7,000
820 Copier Contract	4,742	4,865	5,045	3,105	5,045
830 Legal	263,482	227,419	53,000	32,684	55,880
835 Consulting	34,756	46,648	42,800	19,624	44,000
840 Accounting	46,618	50,748	45,500	17,188	59,250
850 Insurance	27,572	27,607	32,576	36,635	39,000
860 Elections	-	3,562	-	-	10,000
865 Police Building Lease	1	1	35,468	23,645	35,468
870 County Expense	21,743	21,396	21,800	7,615	21,800
890 Waste/Recycle	260	-	-	262	16,500
898 Miscellaneous Expenses	17,416	15,919	20,250	16,228	25,650
Total District Administration Other Expenses	441,816	424,270	282,927	176,703	346,131
TOTAL DISTRICT ADMINISTRATION EXPENSES	\$ 441,816	\$ 430,208	\$ 433,228	\$ 285,187	\$ 541,549
<u>CAPITAL OUTLAY</u>					
962 Patrol Cars	27,533	-	-	-	-
963 Patrol Car Accessories	3,572	-	1,000	-	-
965 Personal Police Equipment	5,233	13,547	-	1,892	-
966 Traffic Equipment	-	8,810	-	-	8,800
967 Station Equipment	8,485	6,005	-	-	-
969 Computer Equipment	-	2,170	3,000	-	3,000
972 Park Buildings Improvements	13,931	10,100	307,320	41,559	-
974 Other Park Improvements	-	-	4,500	-	5,000
978 Parks/Recreation Furniture/Equipment	603	33,521	1,000	-	44,500
TOTAL CAPITAL OUTLAY	\$ 59,357	\$ 74,153	\$ 316,820	\$ 43,451	\$ 61,300
TOTAL DISTRICT OPERATING/CAPITAL EXPENSES	\$2,897,286	\$3,038,597	\$3,449,513	\$1,977,210	\$3,195,967

APPENDIX B

APPROPRIATIONS LIMIT CALCULATION

Kensington Police and Community Services District

Fiscal Year 2018-19 Proposed Budget

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT APPROPRIATIONS LIMITATION

The appropriations limitation imposed by Proposition 4 and modified by Proposition 222 creates a restriction on the amount of revenue which can be appropriated in any fiscal year. The revenues which are subject to the limitation are those considered "proceeds of taxes." The basis for calculating the limit began in 1978-79 and is increased each year based on population growth and inflation.

FY 2017-18 Limitation \$4,183,401

Annual Adjustment (2018-19):

Change in Population = 0.88 percent

Change in California Per Capita Personal Income = 3.67 percent

Population Factor Converted to a Ratio = 1.0088

Per Capita Factor Converted to a Ratio = 1.0367

Calculation of FY 2018-19 Appropriation Limitation

$$\$4,183,401 \times 1.0088 \times 1.0367 = \underline{\underline{\$4,375,000}}$$

Appropriations Subject To Limitation = \$3,104,000