



Date: June 8, 2023  
To: Board of Directors  
From: David Aranda, Interim General Manager  
Subject: Public Hearing for the Fiscal Year Budget 2024

---

### **Recommendation**

Conduct a public hearing for the Fiscal Year Budget 2024 (July 1, 2023-June 30, 2024).

### **Background**

The Community Services District's Government Code requires a public hearing for each fiscal year prior to the budget being approved. This public hearing is for the budget year of 2024. A Notice of Public Hearing was placed in the West County Times on May 17 and 24, 2023, and the draft budget was presented to the Board of Directors at the May meeting.

A few changes were made to the budget, namely adding park grant money of \$180,000, adding an additional \$30,000 for consulting (for a total of \$50,000 for possible consolidation studies), adding \$50,000 for park capital needs and an expense line item for emergency preparedness of \$3,000. There were reductions in the workers compensation line expenses because of a discount the District received from SDRMA.

Keep in mind that this public hearing is regarding the Fiscal Year 2024 Budget only. It is the General Manager's recommendation that a board workshop with public input be placed on a future agenda item that will discuss the District's finances for the next five to ten years.

The Public Hearing is outline below:

- A. Declare the Hearing Open
- B. Acknowledge any Written comments
- C. Entertain any verbal comments from the public
- D. Declare the hearing closed
- E. Board Discussion

That will conclude the public hearing and the Board will consider approving the Fiscal Year 2024 Budget later tonight on a separate agenda item.

Conduct Public Hearing for Fiscal Year 2024 Budget

June 8, 2023

Page 2 of 2

**Exhibit**

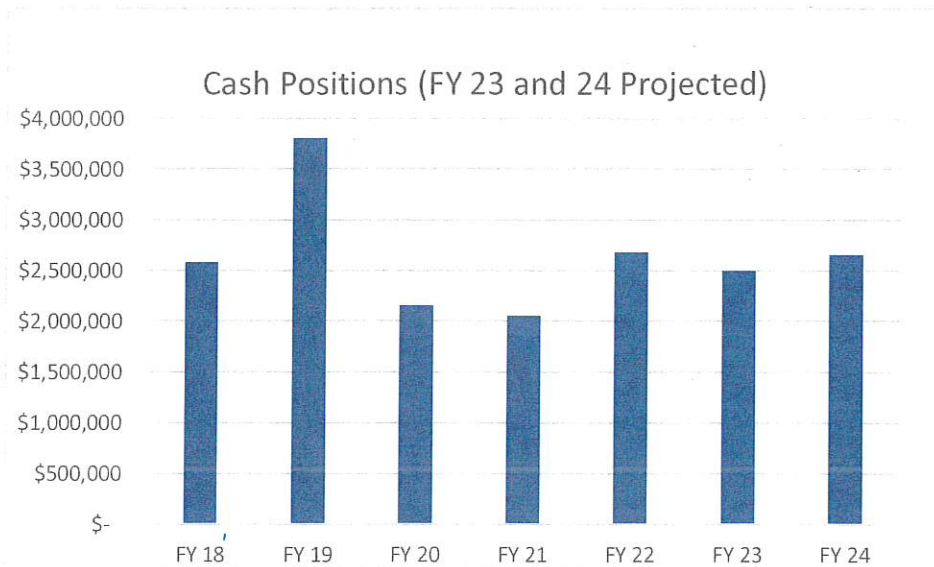
- Notice of Public Hearing – File No. 2023-24 FY Budget Proposed, West County Times, Legal #0006752768
- Fiscal Year Budget 2024



# Kensington Police Protection and Community Services District

	FY 24 Proposed Budget Revenues	FY 24 Proposed Budget Expenses	FY 24 Proposed Budget Net Change	End of Year Transfers	Net FY 24 Year End
General Fund	\$ 2,507,800	\$ (624,900)	\$ 1,882,900	\$ (1,794,400)	\$ 88,500
Police Fund	1,555,000	(3,300,900)	(1,745,900)	1,745,900	\$ -
Parks Fund	277,000	(325,500)	(48,500)	48,500	\$ -
Waste Management Fund	120,000	(122,930)	(2,930)	-	(2,930)
<i>Total Net Revenues</i>	\$ 4,459,800	\$ (4,374,230)	\$ 85,570	\$ -	\$ 85,570

Projected 7/1/23 Cash & Investments balance	\$ 2,500,000
Projected 6/30/24 Cash & Investments balance	<u>\$ 2,585,570</u>

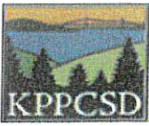




**Kensington Police Protection & Community Services District**  
**FY 2023/24 Proposed Budget**  
**General Fund**

Acct. #		A	B	C	D	\$ Budget Variance	% Budget Variance
		FY 22 Actual Results	FY 23 YTD May 30	FY 23 Adopted Budget	FY 24 Proposed Budget		
1	<b>REVENUE</b>						
2	401 Levy Tax- Co. Prop. 1%	\$ 2,164,908	\$ 2,307,839	\$ 2,201,900	\$ 2,400,000	\$ 198,100	9%
3	456 Interest-District	2,659	12,196	5,000	10,000	5,000	100%
4	458 Other District Revenue/Admin Fees	12,638	47,241	9,700	68,500	58,800	606%
5	480 Rental Revenue - KPPD	-	12,193	-	29,300	29,300	N/A
6	<b>TOTAL REVENUE</b>	<b>2,180,204</b>	<b>2,379,468</b>	<b>2,216,600</b>	<b>2,507,800</b>	<b>291,200</b>	<b>12%</b>
7	<b>EXPENSE</b>						
8	<b>Salaries and Benefits</b>						
9	807 Salaries	314,424	327,045	384,200	259,400	(124,800)	-32%
10	808 Payroll Taxes	18,338	30,783	57,700	19,800	(37,900)	-66%
11	809 Benefits/ Unemployment	-	-	50,500	50,000	(500)	-1%
12	851 Workers Compensation	2,264	13,178	4,500	1,500	(3,000)	-67%
13	<b>Total Salaries &amp; Benefits</b>	<b>335,026</b>	<b>371,006</b>	<b>496,900</b>	<b>330,700</b>	<b>(166,200)</b>	<b>-33%</b>
14	<b>Operations &amp; Administrative Expenses</b>						
15	815 Admin Communications	5,635	6,964	4,300	7,500	3,200	74%
16	816 Office Supplies	3,615	2,347	1,600	2,000	400	25%
17	817 Postage	573	326	700	-	(700)	-100%
18	816/817 Office Supplies	4,188	2,673	2,300	2,000	(300)	-13%
19	819 Dues/Subscriptions	10,545	5,303	10,600	11,000	400	4%
20	825 Board Continuing Ed/Conferences	(2,799)	282	5,500	8,000	2,500	45%
21	830 Legal (District/Personnel)	40,092	134,696	45,000	25,000	(20,000)	-44%
22	831 Training and Travel Admin	1,553	16,437	6,500	18,700	12,200	188%
23	818 Mileage Reimbursement	226	317	400	-	(400)	-100%
24	818/831 Training and Travel Administrative	1,779	16,754	6,900	18,700	11,800	171%
25	835 Consulting	30,131	39,382	35,000	50,000	15,000	43%
26	840 Accounting/Audit	113,631	188,896	75,000	95,000	20,000	27%
27	850 Insurance	31,893	37,560	31,900	45,000	13,100	41%
28	860 Election	-	7,630	7,500	-	(7,500)	-100%
29	861 LAFCO	1,661	1,505	2,100	2,000	(100)	-5%
30	870 County Expenditures	22,385	22,409	25,000	25,000	-	0%
31	891 COVID	1,243	-	-	-	-	N/A
32	898 Other Expenses	16,132	26,526	1,000	5,000	4,000	400%
33	<b>Total Operations &amp; Admin Expenses</b>	<b>276,516</b>	<b>490,580</b>	<b>252,100</b>	<b>294,200</b>	<b>42,100</b>	<b>17%</b>
34	<b>TOTAL EXPENSE</b>	<b>611,542</b>	<b>861,585</b>	<b>749,000</b>	<b>624,900</b>	<b>(124,100)</b>	<b>-17%</b>
35	<b>NET REVENUE / (EXPENSE)</b>	<b>\$ 1,568,662</b>	<b>\$ 1,517,883</b>	<b>\$ 1,467,600</b>	<b>\$ 1,882,900</b>	<b>\$ 415,300</b>	<b>28%</b>





**Kensington Police Protection & Community Services District  
FY 2023/24 Proposed Budget  
Police Fund**

Acct. #		A	B	C	D	S Budget Variance	% Budget Variance
		FY 22 Actual Results	FY 23 YTD May 30	FY 23 Adopted Budget	FY 24 Proposed Budget		
1	<b>REVENUE</b>						
2 402	Special Tax-Police	\$ 685,470	\$ 685,470	\$ 720,000	\$ 685,000	\$ (35,000)	-5%
3 404	Measure G Supplemental Tax	620,988	651,974	652,300	660,000	7,700	1%
4 410	Police Fees/Service Charges	4,138	8,476	12,000	5,000	(7,000)	-58%
5 414	POST Reimbursement	2,212	9,352	125,000	10,000	(115,000)	-92%
6 415	SLESF	165,675	196,022	175,000	195,000	20,000	11%
7 418	Reimbursements/Refunds	4,133	68,061	6,000	-	(6,000)	-100%
8	<b>TOTAL REVENUE</b>	<b>1,482,616</b>	<b>1,619,356</b>	<b>1,690,300</b>	<b>1,555,000</b>	<b>(135,300)</b>	<b>-9%</b>
9	<b>EXPENSE</b>						
10	<b>Salaries and Benefits</b>						
11 502	Officers Salaries	855,565	898,885	1,114,883	1,141,400	26,517	2%
12 503.1	Holiday Pay	-	-	-	50,100	50,100	N/A
13 503.2	Incentive Pay- Education	-	-	-	4,100	4,100	N/A
14 503.3	Incentive Pay- POST Certificate	-	-	-	34,600	34,600	N/A
15 506	Overtime	166,773	120,409	100,000	120,000	20,000	20%
16 508	Non-Sworn Salaries	31,008	56,139	68,100	53,900	(14,200)	-21%
17 509	Hiring Bonus	14,000	25,000	20,000	20,000	-	0%
18 510	Vacation Cash Out	-	-	-	20,600	20,600	N/A
19 516	Uniform Allowance	7,693	8,376	-	10,800	10,800	N/A
20 520	In Lieu Health Expense	-	5,250	-	500	500	N/A
21 521-A	Medical/Vision/Dental (Active)	104,579	116,803	172,700	183,700	11,000	6%
22 521-R	Medical/Vision/Dental (Retired)	165,490	143,488	160,400	145,400	(15,000)	-9%
23 521-T	Medical/Vision/Dental (Trust)	-	-	89,817	-	(89,817)	-100%
24 522	Officer Life Insurance	6,682	4,295	10,100	8,500	(1,600)	-16%
25 523	Medicare	15,300	20,887	15,300	20,300	5,000	33%
26 524	Social Security / Medicare	10,666	3,288	11,600	4,100	(7,500)	-65%
27 527	CalPERS District Share	143,256	194,573	233,750	269,700	35,950	15%
28 528	CalPERS Officers Share	3,754	-	-	-	-	N/A
29 529	Pension Obligation Bond Payment	-	249,697	331,450	330,900	(550)	0%
30 530	Workers Compensation	38,183	39,533	44,900	38,000	(6,900)	-15%
31 531	Unemployment	-	-	-	52,000	52,000	N/A
32	<b>Total Salaries &amp; Benefits</b>	<b>1,562,950</b>	<b>1,886,623</b>	<b>2,373,000</b>	<b>2,508,600</b>	<b>135,600</b>	<b>6%</b>
33	<b>Operations &amp; Administrative Expenses</b>						
34 550	Police Operating Expenses - Other	-	-	-	-	-	N/A
35 552/582/820	Office Supplies And Expenses	20,176	12,804	19,900	21,400	1,500	8%
36 553	Police Equipment And Supplies	20,249	21,679	28,500	30,000	1,500	5%
37 554	Traffic Safety	2,850	14,549	32,000	25,000	(7,000)	-22%
38 560	Crossing Guard	18,614	19,361	17,800	-	(17,800)	-100%
39 561	Fleet Expense	24,654	42,132	91,500	17,000	(74,500)	-81%
40 562	Vehicle Operation	23,341	5,511	-	30,000	30,000	N/A
41 563	Vehicle Lease	2,523	42,905	21,478	86,500	65,022	303%
42 564/596/810	IT and Communications	178,212	223,502	221,100	160,000	(61,100)	-28%
43 566	Radio Maintenance	9,720	-	-	37,800	37,800	N/A
44 569	Emergency Preparedness	-	-	-	3,000	3,000	N/A
45 567	Alarm	1,047	-	-	4,000	4,000	N/A
46 568	Evidence	1,095	22,395	6,000	7,500	1,500	25%
47 570	Training And Travel Expense	11,936	17,325	25,000	30,000	5,000	20%
48 571	Records	5,008	-	6,000	38,800	32,800	547%
49 572	Hiring	29,267	10,016	20,000	25,000	5,000	25%
50 576	Dues And Subscriptions	6,024	5,182	5,000	7,000	2,000	40%
51 578	POST - Reimburse	3,640	-	-	-	-	N/A
52 597.2/580	Utilities - Police	9,219	8,034	13,500	27,000	13,500	100%
53 581	Building Repairs and Maintenance	1,870	-	-	10,000	10,000	N/A
54 587	Information Technology	28,197	-	-	43,300	43,300	N/A
55 588	Telephone	42,667	19,323	30,300	10,000	(20,300)	-67%
56 591	General Liability Insurance	31,893	40,177	42,100	55,000	12,900	31%
57 592	Printing and Publications	4,531	42	9,200	5,000	(4,200)	-46%
58 574/593	Volunteer Programs	597	299	6,000	7,500	1,500	25%
59 594	Community Events	200	1,107	5,000	7,500	2,500	50%
60 595	Professional Services	9,531	28,149	9,000	9,000	-	0%
61 597	Police Building Lease	39,653	58,928	48,000	66,000	18,000	38%
62 597.1	Building Maintenance and Repair	-	4,303	3,500	10,000	6,500	186%
63 590/597.3	Janitorial	5,912	4,878	7,200	14,000	6,800	94%
64 599	Police Taxes Administration	4,159	1,049	5,500	5,000	(500)	-9%
65	<b>Total Operations &amp; Administrative Expense</b>	<b>536,785</b>	<b>603,652</b>	<b>673,578</b>	<b>792,300</b>	<b>118,722</b>	<b>18%</b>
66	<b>TOTAL EXPENSE</b>	<b>2,099,736</b>	<b>2,490,275</b>	<b>3,046,578</b>	<b>3,300,900</b>	<b>254,322</b>	<b>8%</b>
67	<b>NET REVENUE/EXPENSE (Before Capital)</b>	<b>(617,120)</b>	<b>(870,919)</b>	<b>(1,356,278)</b>	<b>(1,745,900)</b>	<b>(389,622)</b>	<b>29%</b>
68	<b>Capital Expenses</b>						
69 963	Patrol Car Accessories	607	2,814	15,000	-	(15,000)	-100%
70 967	Station Equipment	622	49,722	50,000	-	(50,000)	-100%
71 968	Office Furniture/Equipment	462	18,647	50,000	-	(50,000)	-100%
72 969	Computer Equipment	17,380	20,756	25,000	-	(25,000)	-100%
73 970	Upgrade Phone System	-	10,214	25,000	-	(25,000)	-100%
74	<b>TOTAL CAPITAL EXPENSE</b>	<b>19,070</b>	<b>102,152</b>	<b>165,000</b>	<b>-</b>	<b>(165,000)</b>	<b>-100%</b>
75	<b>NET REVENUE/EXPENSE (After Capital)</b>	<b>\$ (636,190)</b>	<b>\$ (973,071)</b>	<b>\$ (1,521,278)</b>	<b>\$ (1,745,900)</b>	<b>\$ (224,622)</b>	<b>15%</b>



**Kensington Police Protection & Community Services District**  
**FY 2023/24 Proposed Budget**  
**Parks Fund**

Acct. #		A	B	C	D	\$ Budget Variance	% Budget Variance
		FY 22 Actual Results	FY 23 YTD May 30	FY 23 Adopted Budget	FY 24 Proposed Budget		
1	<b>REVENUE</b>						
2	405 Measure W Park Grant	\$ 158,358	\$ -	\$ -	\$ -	\$ -	N/A
2	406 Per Capita Park Grant	-	-	-	180,000	180,000	N/A
3	423 Misc Tax-Park/Rec	15	-	-	-	-	N/A
5	424 Special Tax-Landscape and Learning Parks	42,164	44,359	44,400	46,000	1,600	4%
6	427 Community Center Revenue	31,768	41,887	57,700	50,000	(7,700)	-13%
7	438 Tennis Court Revenue	1,424	991	1,500	1,000	(500)	-33%
8	439 Other Community Center Revenue	-	456	15,000	-	(15,000)	-100%
9	<b>TOTAL REVENUE</b>	<b>233,729</b>	<b>87,692</b>	<b>118,600</b>	<b>277,000</b>	<b>158,400</b>	<b>57%</b>
10	<b>EXPENSE</b>						
11	<b>Salaries and Benefits</b>						
12	601 Parks & Rec Salaries	-	28,518	41,500	86,000	44,500	107%
13	623 Social Security / Medicare	-	-	10,800	6,600	(4,200)	-39%
14	<b>Total Salaries &amp; Benefits</b>	<b>-</b>	<b>28,518</b>	<b>52,300</b>	<b>92,600</b>	<b>40,300</b>	<b>77%</b>
15	<b>Operations &amp; Administrative Expenses</b>						
16	602 Custodial/Cleaning Services	2,550	10,900	45,000	12,000	(33,000)	-73%
17	640 Community Center Expenses - Other	-	4,000	-	-	-	N/A
18	641 General Maintenance	2,500	22,320	3,000	2,500	(500)	-17%
19	642 Utilities-Community Center	17,848	12,409	19,500	13,000	(6,500)	-33%
20	643 Janitorial Supplies	350	1,400	1,200	1,500	300	25%
21	644/653 Landscaping	75,805	40,040	68,000	30,000	(38,000)	-56%
22	645 Workers Compensation	8,253	9,390	3,500	1,400	(2,100)	-60%
23	646 Community Center Repairs	5,083	5,104	7,500	10,000	2,500	33%
24	647 Legal/Consulting	-	5,718	10,000	-	(10,000)	-100%
25	651/652 General Maintenance and Repairs	44,367	37,692	47,400	30,000	(17,400)	-37%
26	656 Utilities	7,660	9,623	2,400	-	(2,400)	-100%
27	657 General Liability	7,973	9,390	9,600	12,000	2,400	25%
28	658 Levy Administration	8,155	9,249	9,500	10,000	500	5%
29	659-678 Other Park Expenses	3,203	-	1,000	-	(1,000)	-100%
30	<b>Total Operations &amp; Administrative Expenses</b>	<b>183,747</b>	<b>177,236</b>	<b>227,600</b>	<b>122,400</b>	<b>(105,200)</b>	<b>-46%</b>
31	975 Community Center Loan Repayment	7,872	-	30,600	30,500	(100)	0%
32	<b>TOTAL EXPENSE</b>	<b>191,619</b>	<b>205,753</b>	<b>310,500</b>	<b>245,500</b>	<b>(65,000)</b>	<b>-21%</b>
33	<b>NET REVENUE/EXPENSE (Before Capital)</b>	<b>42,110</b>	<b>(118,061)</b>	<b>(191,900)</b>	<b>31,500</b>	<b>223,400</b>	<b>-1</b>
34	<b>Capital Expenses</b>						
35	978 Park Furniture and Equipment	-	22,840	25,000	-	(25,000)	-100%
36	983 Building Temporary Relocation	-	108,788	100,000	-	(100,000)	-100%
37	974 Other Park Improvements	26,806	41,765	25,000	80,000	55,000	220%
38	<b>TOTAL CAPITAL EXPENSE</b>	<b>26,806</b>	<b>173,394</b>	<b>150,000</b>	<b>80,000</b>	<b>(70,000)</b>	<b>-47%</b>
39	<b>NET REVENUE/EXPENSE (After Capital)</b>	<b>\$ 15,304</b>	<b>\$ (291,455)</b>	<b>\$ (341,900)</b>	<b>\$ (48,500)</b>	<b>\$ 293,400</b>	<b>-86%</b>



**Kensington Police Protection & Community Services District  
 FY 2023/24 Proposed Budget  
 Waste Management Fund**

Acct. #		A	B	C	D	\$ Budget Variance	% Budget Variance
		FY 22 Actual Results	FY 23 YTD May 30	FY 23 Adopted Budget	FY 24 Proposed Budget		
1	<b>REVENUE</b>						
2	448 Franchise Fees	\$ 66,551	\$ 84,065	\$ 171,857	\$ 120,000	\$ (51,857)	-30%
3	<b>TOTAL REVENUE</b>	<b>66,551</b>	<b>84,065</b>	<b>171,857</b>	<b>120,000</b>	<b>(51,857)</b>	<b>-43%</b>
4	<b>EXPENSE</b>						
5	<b>Operations &amp; Administrative Expenses</b>						
6	751 Waste Removal Franchise Fee Expense	-	34,819	47,300	51,400	4,100	9%
7	752 Waste Management Program Admin	-	-	3,000	68,490	65,490	2183%
8	753 Other Waste Management Expense	-	510	500	3,040	2,540	508%
9	<b>Total Operations &amp; Administrative Expenses</b>	<b>-</b>	<b>35,329</b>	<b>50,800</b>	<b>122,930</b>	<b>72,130</b>	<b>142%</b>
10	<b>TOTAL EXPENSE</b>	<b>-</b>	<b>35,329</b>	<b>50,800</b>	<b>122,930</b>	<b>72,130</b>	<b>142%</b>
11	<b>NET REVENUE / (EXPENSE)</b>	<b>\$ 66,551</b>	<b>\$ 48,736</b>	<b>\$ 121,057</b>	<b>\$ (2,930)</b>	<b>\$ (123,987)</b>	<b>-102%</b>



# West County Times

1160 Brickyard Cove  
Suite 200, Rm 15  
Richmond, CA 94801  
(510) 262-2740

2010129

KENSINGTON POLICE DEPT.  
217 ARLINGTON AVE  
KENSINGTON, CA 94707-1401

## PROOF OF PUBLICATION

### FILE NO. 2023-24FY Proposed Budget

#### West County Times

I am a citizen of the United States and a resident of the County aforesaid; I am over the age of eighteen years, and not a party to or interested in the above-entitled matter.

I am the Principal Legal Clerk of the West County Times, a newspaper of general circulation, printed and published in the City of Walnut Creek, County of Contra Costa, 94598

And which newspaper has been adjudged a newspaper of general circulation by the Superior Court of the County of Contra Costa, State of California, under the date of August 29, 1978. Case Number 188884.

The notice, of which the annexed is a printed copy (set in type not smaller than nonpareil), has been published in each regular and entire issue of said newspaper and not in any supplement thereof on the following dates, to-wit:

**05/17/2023, 05/24/2023**

I certify (or declare) under the penalty of perjury that the foregoing is true and correct.

Executed at Walnut Creek, California.  
On this 24th day of May, 2023.



Signature

Legal No.

**0006752767**

#### NOTICE OF PUBLIC HEARING

#### KENSINGTON POLICE PROTECTION & COMMUNITY SERVICES DISTRICT 2023-2024 FISCAL YEAR PROPOSED BUDGET

NOTICE IS HEREBY GIVEN that the Board of Directors of the Kensington Police Protection and Community Services District (District) has fixed **Thursday, June 8, 2023 at 6:00 p.m.**, or as soon as the matter may be heard, as the time for a Public Hearing by the Board of Directors to be held at the Kensington Community Center, located at 59 Arlington Ave., Kensington, CA 94707

The Board of Directors of the KPPCSD will conduct a hearing pursuant to Government Code 61110 and as directed by the KPPCSD Board of Directors regarding the 2023-2024 Fiscal Year Proposed Budget, which commences on July 1, 2023. A copy of the proposed budget will be available for review at the District office and can be accessed on the KPPCSD website. The Board will also receive and consider any written comments, which should be directed to the District at 10940 San Pablo Ave, Bldg. B, El Cerrito, CA 94530. The Board will consider all questions, comments, and objectives regarding establishing the budget at the hearing.

Dated: May 12, 2023

Lynelle M. Lewis  
Clerk of the Board

**WCT 6752767 May 17, 24, 2023**