

Kensington Police Protection & Community Services District

2022-2023 General Fund Budget

Presented By:

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June 30, 2022

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
2022-23 BUDGET - GENERAL FUND**

	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Projected	Recommended
<u>REVENUE</u>				
<u>POLICE DEPARTMENT</u>				
400 · Police Activities Revenue				
401 - Levy Tax - County 1% property	1,957,714	2,053,113	2,097,146	2,201,900
402 · Special Tax-Police	681,750	685,710	685,710	720,000
404 · Measure G Supplemental Tax Rev	2,107	995	621,207	652,300
410 · Police Fees/Service Charges	9,100	12,082	1,250	12,000
414 · POST Reimbursement	10,000	65,000	125,000	125,000
415 · COPS Grants-Police	168,584	119,093	150,210	175,000
418 · Reimbursements/Refunds	5,195	4,307	6,000	6,000
Total 400 · Police Activities Revenue	3,422,847	3,538,696	3,686,523	3,892,100
<u>PARKS & RECREATION DEPARTMENT</u>				
420 · Park/Rec Activities Revenue				
405 · Measure W Park Grant	0	2,486	158,358	150,000
424 · Special Tax-L&L	40,195	41,529	43,029	44,400
427 · Community Center Revenue	0	1,450	31,038	57,700
438 · Tennis Court Revenue	160	647	1,095	1,500
439 · Contributions for Community Ctr	5,000	15,400	15,000	15,000
Total 420 · Park/Rec Activities Revenue	45,355	61,512	248,519	268,500
<u>DISTRICT ADMINISTRATION</u>				
440 · District Administration Revenue				
701 · Bond Proceeds	176,936	0	0	0
456 · Interest-District	15,889	3,199	3,500	5,000
458 · Misc District Revenue	1,024	500	8,742	9,700
Total 440 · District Administration Revenue	202,619	3,699	12,242	14,700
<u>WASTE REMOVAL ADMINISTRATION</u>				
460 · Waste Removal Revenue				
461 - Bay View Franchise Fee 7%	101,948	108,250	102,832	110,000
Total 460- Waste Removal Revenue	101,948	108,250	102,832	110,000
<u>TOTAL REVENUE</u>	3,772,769	3,712,157	4,050,116	4,285,200

	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Projected	Recommended
<u>EXPENSE</u>				
<u>POLICE DEPARTMENT</u>				
500 · Police Salaries and Benefits Expense				
502 · Salary - Officers	804,622	1,123,016	832,258	1,103,000
506 · Overtime	186,608	91,631	180,969	200,000
508 · Salary - Non-Sworn	28,061	39,576	27,025	68,100
509 · Hiring Bonus	0	0	15,273	20,000
521-A · Medical/Vision/Dental-Active	118,244	147,038	105,835	113,500
521-R · Medical/Vision/Dental-Retired	160,366	180,107	166,156	167,600
522 · Officer Life Insurance	2,715	5,482	5,512	6,900
523 · SocialSecurity/Medicare-Police	16,967	18,012	14,925	15,000
524 · Social Security - District	0	104	10,529	11,600
527 · PERS - District Portion	381,155	189,478	160,084	164,000
529 · Pension Obln Bond Payment	0	0	233,672	214,000
530 · Workers Comp	67,556	30,120	34,480	44,900
545 - GASB 68 Deferred	(382,475)	(179,521)	(179,521)	(179,500)
546 - GASB 68 Current	739,004	846,045	846,045	846,100
547 - GASB 75 Deferred	(460,960)	(343,527)	(343,527)	(343,500)
548 - GASB 75 Current	247,646	73,643	73,643	73,700
Total 500 · Police Sal & Ben	2,071,757	2,386,813	2,183,359	2,524,800
550 · Police Operating Expense				
552 · Office Supplies and Exp	1,397	10,394	7,083	13,300
553 · Police Equipment and Supplies	398	1,660	0	28,500
554 · Traffic Safety	0	6,773	4,167	32,000
560 · Crossing Guard	10,343	2,941	15,204	17,800
561 · Fleet Expenses	0	16,226	11,000	91,500
564 · IT and Communications	135,755	149,811	150,077	193,300
568 · Evidence	10,126	4,290	5,360	6,000
570 · Training and Travel Exp	12,716	23,376	8,333	25,000
571 · Records	0	641	11,579	6,000
572 · Hiring	13,781	8,381	13,333	20,000

	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Projected	Recommended
574 · Reserve Officers	1,000	517	3,333	3,500
576 · Dues and Subscriptions	4,993	2,294	1,333	5,000
588 · Telephone	6,968	33,261	25,200	30,300
591 · General Liability Insurance	0	29,021	31,893	42,100
592 · Printing & Publications	3,030	3,121	4,583	9,200
593 · Volunteer Programs	0	0	2,083	2,500
594 · Community Events	621	2,341	2,500	5,000
595 · Legal/Consulting - Police	80,543	6,190	20,833	9,000
599 · Police Taxes Administration	4,904	3,015	3,351	5,500
Total 550 · Other Police Expenses	286,573	304,255	321,248	545,200
TOTAL POLICE DEPARTMENT EXPENSE	2,358,330	2,691,068	2,504,606	3,070,000

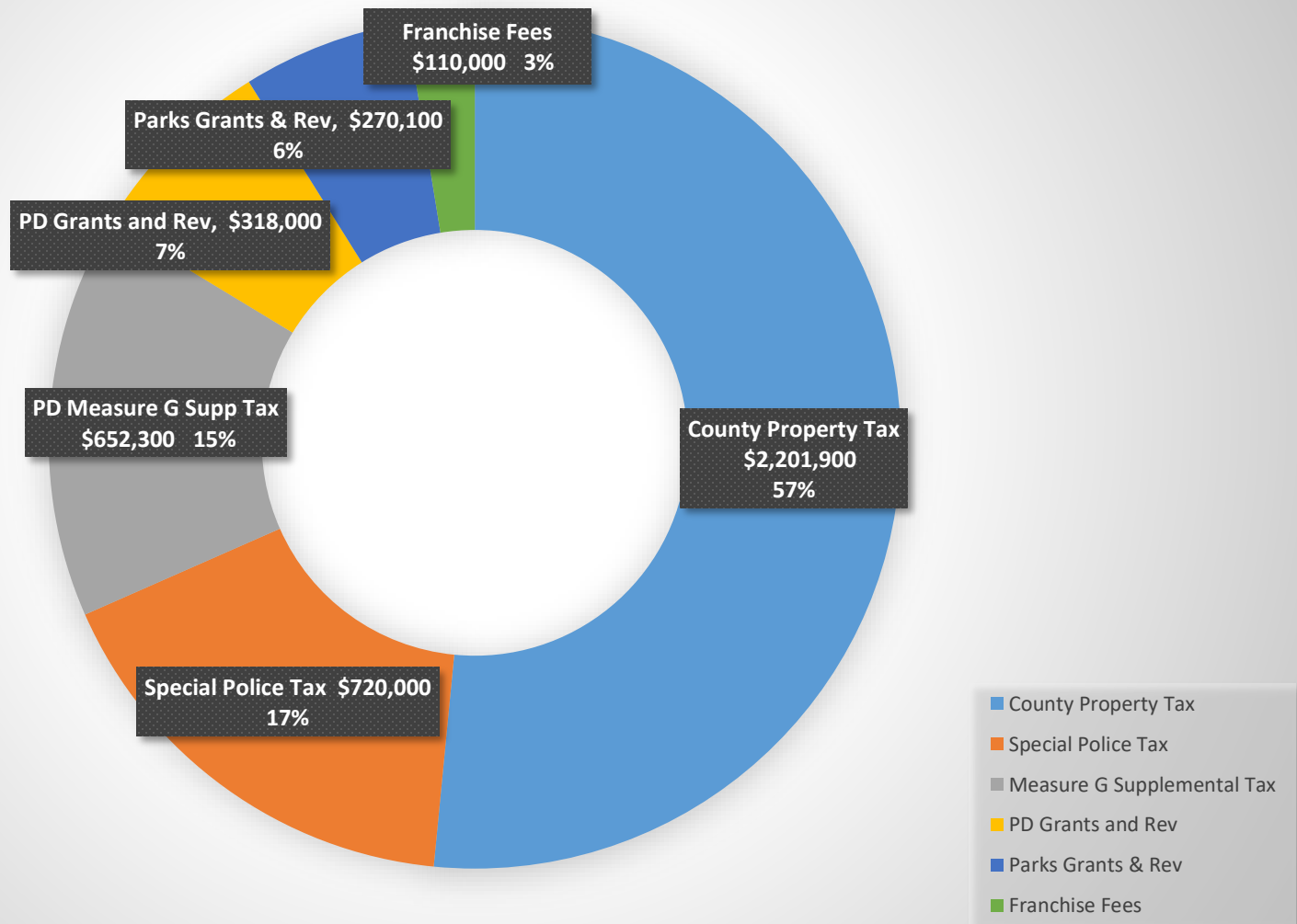
	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Projected	Recommended
<u>PARKS & RECREATION DEPARTMENT</u>				
600 · Park/Rec Sal & Ben				
601 · Park & Rec Administrator	4,750	0	0	41,500
602 · Custodian/Cleaning Services	4,335	7,900	2,782	45,000
623 · Social Security/Medicare - Dist	0	0	0	10,800
Total 600 · Park/Rec Sal & Ben	9,085	7,900	2,782	97,200
640 · Community Center Expenses				
641 · General Maintenance	600	889	2,727	3,000
642 · Utilities-Community Center	5,680	7,965	17,891	19,500
643 · Janitorial Supplies	126	574	750	1,200
644 · Landscaping	0	5,518	12,627	13,000
645 · General Liab./Workers Comp	0	6,432	9,003	3,500
646 · Community Center Repairs	6,552	1,230	5,545	7,500
647 · Legal/Consulting	0	0	0	25,000
Total 640 · Community Center Expenses	22,854	31,646	48,544	47,600
650 · Parks				
651 · General Maintenance	0	10,750	32,117	35,400
652 · Repairs	153	3,455	11,859	12,000
653 · Landscaping	0	22,928	54,982	55,000
656 · Utilities	2,700	10,781	2,105	2,400
657 · General Liab/Workers Comp	0	6,432	8,698	9,600
658 · Levy Administration	0	2,244	8,559	9,500
674 · Tennis Court Maintenance/Repair	0	21,500	1,500	500
659 · Misc Park Expense	0	139	487	500
Total 650 · Parks	2,852	78,227	120,308	124,700
660 · Annex Expenses				
662 · Utilities - Annex	0	0	0	0
665 · Annex General Maintenance	0	0	0	0
666 · Annex Repairs	0	0	0	0
667 · Annex Landscaping	0	2,975	0	0
668 · Misc Annex Expenses	300	0	0	0
669 · Misc Projects	0	2,000	0	0
Total 660 · Annex Expenses	300	4,975	0	0
TOTAL PARKS & REC DEPARTMENT EXPENSE	35,091	122,748	171,633	269,400

	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Projected	Recommended
<u>WASTE MANAGEMENT DEPARTMENT</u>				
701 - Waste Management Expenses				
701 · Bay View Franchise Fees Paid to CCC	43,692	46,393	44,012	47,300
702 - Waste Management Program Administration	0	0	1,200	3,000
703 - Other Waste Management Expense	0	0	480	500
Total 701 - Waste Management Expenses	43,692	46,393	45,692	50,800
 <u>DISTRICT ADMINISTRATION</u>				
800 · District Administration Expenses				
807 · Salaries	0	15,084	308,030	384,200
808 · Payroll Taxes	211,479	247,454	22,681	57,700
809 · Benefits	16,083	19,414	43,500	50,500
810 · IT Contract	28,863	15,443	22,231	27,800
815 · Admin Communications	5,996	6,562	3,426	4,300
816 · Office Supplies	0	1,399	1,263	1,600
817 · Postage	0	493	522	700
818 · Mileage Reimbursement	0	193	247	400
819 · Dues/Subscriptions	0	7,397	8,435	10,600
820 · Copier Contract	5,523	4,379	5,243	6,600
825 · Board Continuing Ed/Conferences	0	3,076	3,053	12,500
830 · Legal (District/Personnel)	161,083	53,854	38,281	45,000
831 - Training and Travel (District Admin Personnel)	0	0	0	6,500
835 · Consulting	40,832	44,150	24,321	35,000
840 · Accounting/Audit	109,997	92,200	89,735	75,000
850 · Insurance	45,057	24,309	34,793	31,900
851 · Workers Comp	0	9,402	4,600	4,500
860 · Election	0	4,991	0	7,500
861 · LAFCO	0	1,729	1,811	2,100

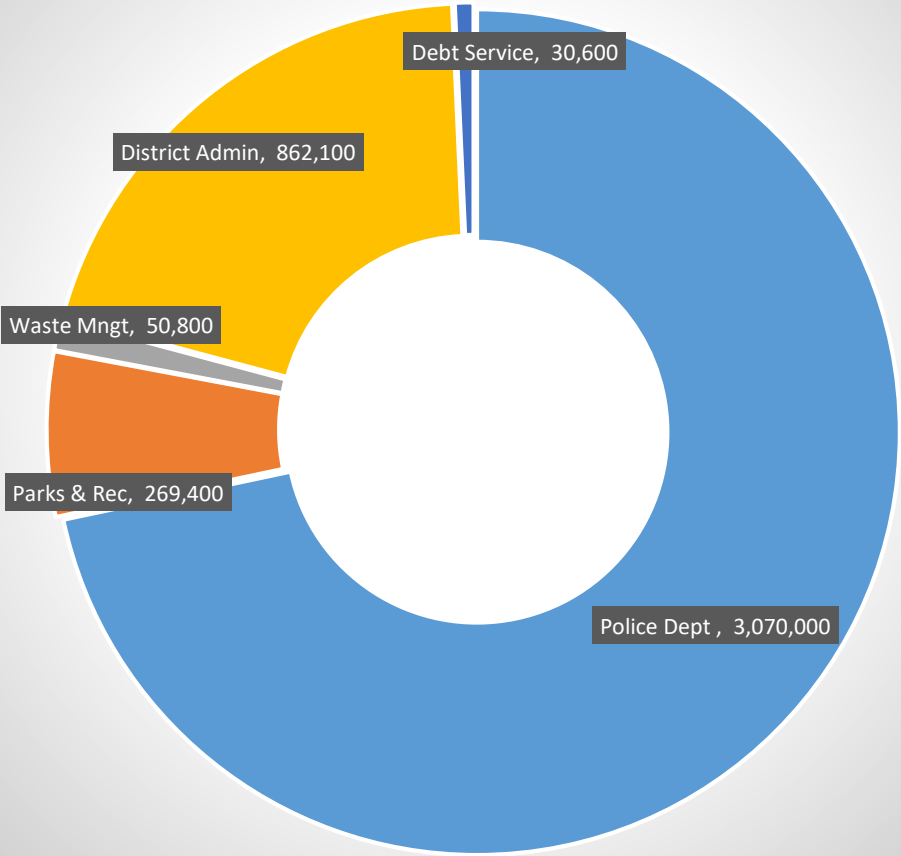
	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Projected	Recommended
865 · Police Bldg. Lease	36,603	36,603	39,931	48,000
866 - Bldg Maint/Repair	0	0	0	3,500
867 - Utilities	0	0	0	13,500
868 - Janitorial	0	0	0	7,200
870 · County Expenditures	22,355	22,696	24,393	25,000
891 · COVID	132	7,198	1,356	0
898 · Other Expenses	29,739	6,790	757	1,000
800 · TOTAL DISTRICT ADMINISTRATION EXPENSE	713,740	624,816	678,608	862,100
TOTAL ALL DEPARTMENT EXPENSE	3,150,854	3,485,025	3,400,540	4,252,200
<u>DEBT EXPENSE</u>				
700 - Bond Issue & Debt Expense				
710 · Bond Administration	29,531	8,625	0	0
720 · Bond Principal	149,165	150,662	0	0
730 · Bond Interest	7,460	3,202	0	0
731 · POB Interest	0	177,989	0	0
975 - Community Center Renovation Loan	30,517	30,517	30,517	30,600
988 · Cost of Debt Issuace	119,592	0	0	0
Total 700 · TOTAL DEBT EXPENSE	336,265	370,995	30,517	30,600
TOTAL REVENUE	3,772,769	3,712,157	4,050,116	4,285,200
TOTAL EXPENSE	3,150,854	3,485,025	3,400,540	4,282,700
(over)/under	621,916	227,133	649,577	2,500

	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Projected	Recommended
<u>CAPITAL PROJECTS</u>				
950 · Capital Outlay				
951 - Reserve 5%	0	0	0	214,200
952 - Contingency 5%	0	0	0	214,200
963 · Patrol Car Accessories	0	213	0	15,000
965 · Personal Police Equipment-Asset	41,526	10,090	0	15,000
966 · Police Traffic Equipment	3,126	0	0	25,000
967 · Station Equipment	0	0	0	50,000
968 · Office Furn/Eq	766	1,225	504	50,000
969 · Computer Equipment	16,860	6,965	0	25,000
970 - Upgrade Phone System	0	0	0	25,000
972 · Park Buildings Improvement	0	0	4,626	95,000
974 · Other Park Improvements	23,481	0	29,243	50,000
978 · Pk/Rec Furn/Eq	0	0	0	25,000
982 · General Fund Reserve	0	0	27,258	2,100,000
983 - Buidling Temporary Relocation	0	0	0	100,000
Total 950 · TOTAL CAPITAL PROJECTS AND RESERVES	85,759	18,493	61,631	3,003,300

2022-2023 General Fund Revenue Sources



2022-2023 General Fund Expenses



- Police Dept
- Parks & Rec
- Waste Mngt
- District Admin
- Debt Service