

Kensington Police Protection and Community Services District

Proposed Budget Fiscal Year 2019-20

June 13, 2019

Kensington Police and Community Services District
Fiscal Year 2019-20 Proposed Budget

Elected Officials and Administrative Staff

Elected Officials

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

District Management

Anthony Constantouros	General Manager
Rickey Hull	Interim Chief of Police

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Kensington Police and Community Services District

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GENERAL MANAGER'S MESSAGE

I am pleased to present the Budget for the Kensington Police Protection and Community Services District for the 2019-20 fiscal year. This document provides a comprehensive overview of the projected District revenues and expenditures for the twelve-month period beginning July 1, 2019. This is the second year that the budget document utilizes a revised format that includes summary activities for each major budget unit. The budget is a 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 2019-20 Budget projects revenue of \$3,423,030 to fund operating and capital expenditures totaling \$3,415,159 in three areas – Police, Recreation and Administration. The Budget includes changes in police and administrative staffing, as noted below, and provides funding of \$1,500 for capital purchases. In addition, the Community Center Renovation Project is budgeted in the Capital Projects Fund with a projected Fiscal Year 2019-20 cost of \$1,761,670. Significant activities anticipated during the next fiscal year are summarized below:

Community Center Project – The Kensington Community Center seismic upgrades and building alterations are scheduled for construction during the 2019-20 fiscal year. The project bid for this project was awarded to KCK Builders for \$1,669,400. The project includes \$250,000 in debt financing. Further detail on this project is identified in the Capital section of the budget document.

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

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. The District has been working with the Fire Board to develop an evaluation process, identify the most optimum location, and study the options that best meet the goals of the two Boards

Police Services Study – This study has been completed and the Board of Directors authorized obtaining contract information through a Request For Proposal from interested jurisdictions. It is anticipated that this fiscal year the Board will select an option for the future administration and operation of police services.

Police Staffing – Funding for management positions, including a temporary Chief of Police, have been included. The staffing could change depending on the decision of the Board of Directors after receiving

Kensington Police and Community Services District

Fiscal Year 2019-20 Proposed Budget

responses to contracting options.

Administrative Study – the new positions, as approved by the Board of Directors, have been included in the FY 2019/20 budget. Funds have been included for a professional recruiter to handle the process for filling the positions and there will be a transition to the new organization.

Policy and Procedures Manual – A review of the District’s Policy and Procedures Manual is nearing completion. Revised sections of the new manual will be presented in the new fiscal year for the consideration of the Board of Directors.

The Finance Committee is planning to review the Proposed Draft Budget on May 21, 2019. The Draft budget for Fiscal Year 2019-20 will be initially presented to the Board of Directors on May 23, 2019 with the final budget presented to the Board on June 13, 2019.

Respectfully Submitted,

Anthony Constantouros
General Manager

Summary Information

Kensington Police and Community Services District
Fiscal Year 2019-20 Proposed Budget

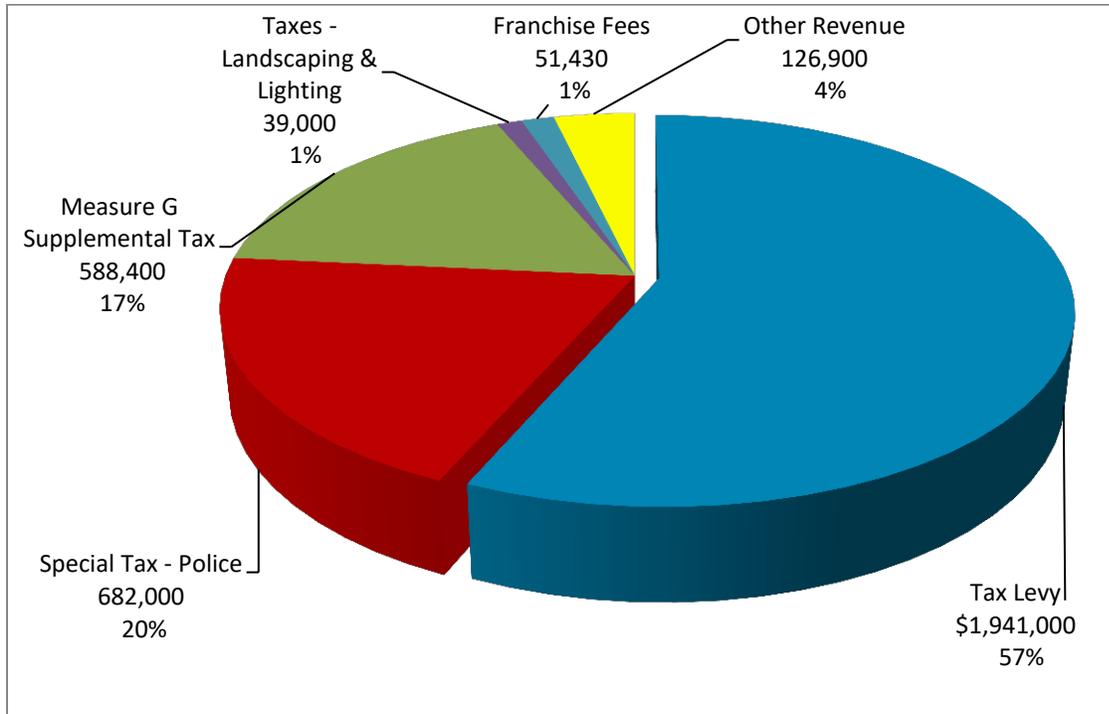
BUDGET SUMMARY

	FY 2016-17 Actual	FY2017-18 Actual	FY2018-19 Budget	FY 2019-20 Proposed Budget
<u>Revenue</u>				
Police Activities	\$ 3,348,397	\$ 3,177,797	\$ 3,179,000	\$ 3,337,900
Parks and Recreation Activities	78,735	67,998	51,700	39,200
District Administration	<u>60,899</u>	<u>78,182</u>	<u>54,485</u>	<u>51,630</u>
Total Revenue	\$ 3,488,031	\$ 3,323,977	\$ 3,285,185	\$ 3,428,730
<u>Expenditures</u>				
Police Activities	2,271,384	2,348,361	2,474,163	2,603,545
Parks and Recreation Activities	116,832	98,460	118,955	126,134
District Administration	434,460	528,623	541,549	683,980
Capital Outlay	74,153	123,250	61,300	1,500
Total Expenditures	\$ 2,896,829	\$ 3,098,694	\$ 3,195,967	\$ 3,415,159
Total Operating Surplus/(Shortfall)	\$ 591,202	\$ 225,283	\$ 89,218	\$ 13,571

Kensington Police and Community Services District
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GENERAL FUND REVENUE BY SOURCE

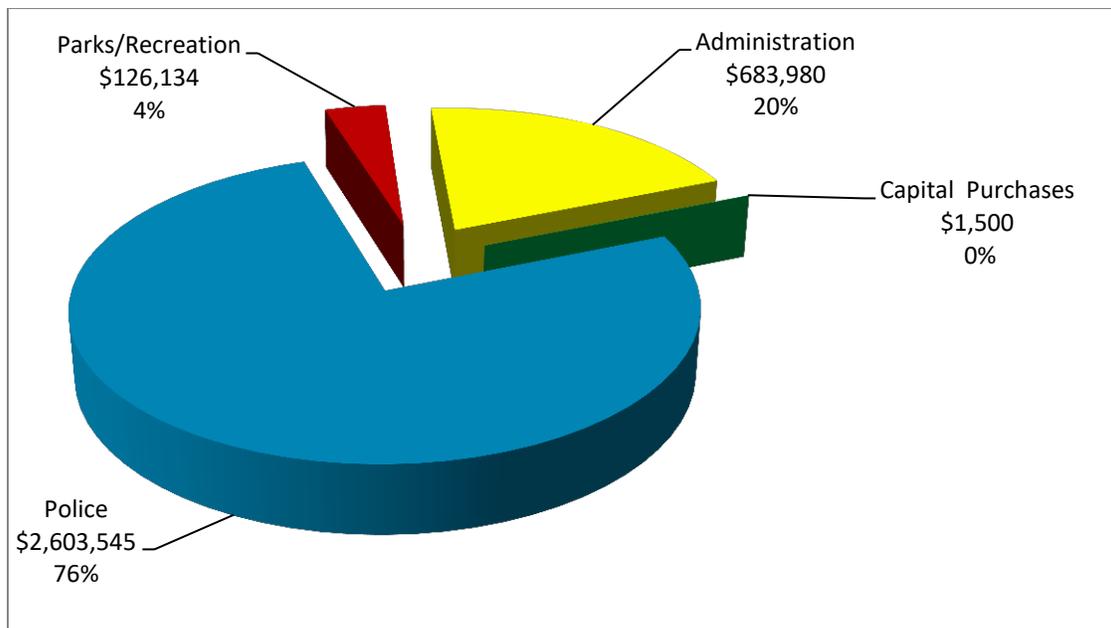
Fiscal Year 2019-20



Kensington Police and Community Services District
Fiscal Year 2019-20 Proposed Budget

GENERAL FUND EXPENDITURES BY ACTIVITY

Fiscal Year 2019-20



(Excludes Community Center Renovation Project)

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REVENUE AND EXPENDITURE SUMMARY

	FY 2016-17 Actual	FY2017-18 Actual	FY2018-19 Budget	FY 2019-20 Proposed Budget
REVENUE				
Levy Tax	\$ 1,685,200	\$ 1,763,520	\$ 1,812,000	\$ 1,941,000
Special Police Tax	681,630	681,851	682,000	682,000
Measure G Supplemental Tax	527,989	548,106	564,500	588,400
Kensington Hilltop Services Reimb.	19,468	8,372	-	-
West County Crossing Guard Reimb.	11,151	7,010	-	-
Grants - Police	158,951	151,363	100,000	100,000
Special Assessment - L&L	36,220	37,481	37,500	39,000
Community Center Revenue	31,393	29,595	14,000	-
Community Center Contributions	11,000	722	-	-
Franchise Fee Revenue	55,819	54,266	54,285	51,430
Investment Income	8,213	22,416	8,200	15,200
Other Revenue	260,997	19,275	12,700	11,700
TOTAL REVENUE	\$ 3,488,031	\$ 3,323,977	\$ 3,285,185	\$ 3,428,730
EXPENDITURES				
<u>Police</u>				
Salary and Benefits	2,025,238	1,948,453	2,171,531	2,263,094
Other Police Expenses	<u>246,146</u>	<u>399,908</u>	<u>302,632</u>	<u>340,451</u>
TOTAL POLICE EXPENSES	\$ 2,271,384	\$ 2,348,361	\$ 2,474,163	\$ 2,603,545
<u>Parks/Recreation</u>				
Salary and Benefits	9,059	9,064	9,219	7,307
Community Center Expenses	14,626	10,785	12,386	6,977
Other Parks/Recreation Expenses	<u>93,147</u>	<u>78,611</u>	<u>97,350</u>	<u>111,850</u>
TOTAL PARKS/RECREATION EXPENSES	\$ 116,832	\$ 98,460	\$ 118,955	\$ 126,134
<u>District Administration</u>				
Salary and Benefits	5,938	164,065	195,418	244,739
Other District Administration Expenses	<u>428,522</u>	<u>364,558</u>	<u>346,131</u>	<u>408,624</u>
TOTAL DISTRICT ADMINISTRATION EXPENSES	\$ 434,460	\$ 528,623	\$ 541,549	\$ 653,363
<u>Capital Outlay</u>	\$ 74,153	\$ 123,250	\$ 61,300	\$ 32,117
TOTAL OPERATING/CAPITAL EXPENSES	\$ 2,896,829	\$ 3,098,694	\$ 3,195,967	\$ 3,415,159
Total Operating Surplus/(Shortfall)	\$ 591,202	\$ 225,283	\$ 89,218	\$ 13,571

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Fiscal Year 2019-20 Proposed Budget

GENERAL FUND REVENUE DETAIL

REVENUE	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2019-20 Proposed Budget
<u>Police Activities Revenue</u>				
401 Levy Tax	\$ 1,685,200	\$ 1,763,520	\$ 1,812,000	\$ 1,941,000
402 Special Police Tax	681,630	681,851	682,000	682,000
404 Measure G Supplemental Tax	527,989	548,106	564,500	588,400
409 Asset Seizure	143,777	-	-	-
410 Police Fees/Service Charges	3,369	3,100	1,500	1,500
411 Kensington Hilltop Services Reimb.	19,468	8,372	-	-
413 West County Crossing Guard Reimb.	11,151	7,010	-	-
414 POST Reimbursement	1,054	2,984	1,000	-
415 Grants - Police	158,951	151,363	100,000	100,000
416 Investment Income	7,633	-	8,000	15,000
418 Miscellaneous Revenue	13,923	7,862	10,000	10,000
419 Supplemental Workers Compensation Reim	94,252	3,629	-	-
Total Police Activity Revenue	\$ 3,348,397	\$ 3,177,797	\$ 3,179,000	\$ 3,337,900
<u>Parks and Recreation Activities Revenue</u>				
424 Special Assessment - L&L	36,220	37,481	37,500	39,000
435 Grants - Parks/Recreation	-	-	-	-
427 Community Center Revenue	31,393	29,595	14,000	-
438 Miscellaneous Revenue	122	200	200	200
439 Community Center Contributions	11,000	722	-	-
Total Parks and Recreation Activity Revenue	\$ 78,735	\$ 67,998	\$ 51,700	\$ 39,200
<u>District Administration Revenue</u>				
448a/b Franchise Fee Revenue	55,819	54,266	54,285	51,430
456 Investment Income	580	22,416	200	200
458 Miscellaneous Revenue	4,500	1,500	-	-
Total District Administration Revenue	\$ 60,899	\$ 78,182	\$ 54,485	\$ 51,630
TOTAL REVENUE	\$3,488,031	\$3,323,977	\$3,285,185	\$3,428,730

Kensington Police and Community Services District
Fiscal Year 2019-20 Proposed Budget

DEPARTMENTAL ACTIVITIES

Kensington Police and Community Services District

Fiscal Year 2019-20 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 2018-19

- Kensington continues to be a very safe community with consistently low violent and property crime rates.
- Improved recruitment of new officers; one new officer hired; two possible candidates are progressing through the background process.
- Installed poles for portable speed signs.
- Nixle system operating.
- Contracted with Matrix to conduct analysis of police organizational options.
- Two additional Matrix community meetings held on February 28 and March 2.
- Matrix Phase I report presented May 24, 2018.
- Matrix Phase II report presented Oct. 4, 2018.

Major Goals – Fiscal Year 2019-20

- Installation of additional traffic poles for permanent solar speed signs.
- Recruit additional 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.
- Seek to hire a temporary experienced Police Chief on an interim basis.
- Finalize recommendations on police services and implement Board policy direction.
- Seek additional opportunities for staff training..

Kensington Police and Community Services District
Fiscal Year 2019-20 Proposed Budget

POLICE DEPARTMENT

POLICE	FY 2016-17	FY2017-18	FY2018-19	FY 2019-20
	Actual	Actual	Budget	Proposed
Salaries and Benefits				
Salaries	\$ 1,175,837	\$ 957,621	\$ 1,059,846	\$ 1,133,303
Benefits	849,401	990,832	1,111,685	1,129,791
Total Labor Costs	2,025,238	1,948,453	2,171,531	2,263,094
Other Expenses				
Police Supplies	3,334	159	2,200	2,200
Range/Ammunition Supplies	7,521	1,325	5,500	5,500
Crossing Guard	11,089	11,301	12,474	14,893
Vehicle Operation	25,485	29,717	27,500	30,000
Communications	123,270	199,961	114,578	142,578
Radio Maintenance	1,817	908	-	-
Prisoner/Case Exp/Booking	10,406	10,843	12,000	12,000
Training	3,794	4,322	10,000	10,000
Hiring	3,285	1,826	15,750	15,750
Reserve Officers	3,580	9,189	4,000	4,000
Dues, Meals, Travel	1,687	1,705	2,850	2,850
Utilities	13,164	10,036	11,400	13,800
Building Maintenance and Repairs	658	-	3,000	3,000
Office Supplies	5,588	6,004	6,500	6,500
Telephone	4,904	7,226	5,280	5,280
Housekeeping	4,557	4,633	4,000	4,000
Publications	2,923	2,820	3,500	3,500
Community Policing	9,520	7,789	2,000	4,500
Legal/Consulting	-	81,236	50,000	50,000
CAL I.D.	6,101	5,262	6,100	6,100
Measure G Administration	3,463	3,646	4,000	4,000
Total Other Expenses	246,146	399,908	302,632	340,451
TOTAL POLICE EXPENSES	\$ 2,271,384	\$ 2,348,361	\$ 2,474,163	\$ 2,603,545

Kensington Police and Community Services District

Fiscal Year 2019-20 Proposed Budget

PARKS AND RECREATION

Departmental Overview

The KPPCSD manages, maintains and makes improvements to the Community Center (Youth Hut), Annex, Kensington Park and its amenities, including a tot lot, swings, barbeque and picnic areas, a basketball court and two tennis courts.

The KPPCSD is about to break ground on a renovation of the Community Center. Built by volunteers in 1954, the cinder block building was last updated in 1988. Set to be completed this year are seismic and ADA improvements, along with additional features to facilitate function for use for a larger section of the community.

This project began in 2015 and funding has been secured from prior year budgets, a grant from East Bay Regional Parks and a loan from the CSDA. Community organizations, such as the Kensington Community Council (KCC), Kensington Improvement Club (KIC) and Kensington Property Owners Association (KPOA) have pledged contributions totaling over \$475,000.

This year the District has a host of improvement projects planned including resurfacing of the tennis courts, blackberry and poison oak removal, tree inspection and the addition of new garbage cans in Kensington Park.

Key Accomplishments – Fiscal Year 2018-19

- Removal of diseased and fallen trees in Kensington Park.
- Trimming of limbs in park along Arlington Boulevard and Highland Boulevard.
- Removal of poison oak, wild hemlock, blackwood acacia and non-native blackberry in Kensington Park.
- Removal of diseased and damaged trees at lot at Coventry and Arlington and replanting of three live oak trees.

Major Goals – Fiscal Year 2019-20

- Complete the renovation of the Kensington Community Center.
- Survey vegetation in Kensington Park and remove hazardous materials.
- Resurface the tennis courts.
- Continue removal of poison oak and other invasive plants in Kensington Park.

The KPPCSD has a 3-year contract with the Kensington Community Council (KCC), a not-for-profit organization that provides recreation programs for school children and adults on the District's behalf.

Kensington Police and Community Services District
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PARKS AND RECREATION

	FY 2016-17 Actual	FY2017-18 Actual	FY2018-19 Budget	FY 2019-20 Proposed
<u>PARKS/RECREATION</u>				
<u>Salaries and Benefits</u>				
Salaries	\$ 8,440	\$ 8,591	\$ 8,564	\$ 6,788
Benefits	<u>619</u>	<u>473</u>	<u>655</u>	<u>519</u>
Total Labor Costs	9,059	9,064	9,219	7,307
<u>Other Expenses</u>				
Custodian	21,000	20,550	22,750	5,250
Community Center - Utilities	6,680	5,599	6,636	1,327
Community Center - Janitorial Supplies	676	779	1,250	250
Community Center Repairs	5,611	1,826	1,500	2,400
Equipment Maintenance	1,659	2,581	3,000	3,000
Annex Repairs	-	-	1,000	-
Annex - Miscellaneous Expenses	-	-	1,000	-
Gardening Supplies	-	-	1,000	1,000
Kensington Park O&M	70,776	57,508	69,600	94,600
Tennis Court Maintenance	-	-	1,000	10,000
Miscellaneous Expenses	<u>1,371</u>	<u>553</u>	<u>1,000</u>	<u>1,000</u>
Total Other Expenses	107,773	89,396	109,736	118,827
TOTAL PARKS/RECREATION EXPENSES	\$ 116,832	\$ 98,460	\$ 118,955	\$ 126,134

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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, oversees major projects 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 2018-19

- Staff reports included for major items on the Board Agenda.
- Coordination of Matrix police services evaluation of options.
- RFP process for police contracting options approved April 25, 2019.
- A revised budget format has been initiated.
- Completion of annual audit.
- Annual Supplemental Special Tax for Police Protection completed.
- Gann override election, with vote on November 6, 2018 successfully completed.
- Gann Limit calculation and process completed.
- Administrative support organization approved on August 9, 2018.

Major Goals – Fiscal Year 2019-20

- Implement the recommendations of the administrative study.
- Oversee completion of annual audit.
- Hiring and supervision of District staff.
- Implementation of Board direction related to police services.
- Develop an updated Policy and Procedures Manual.
- Participate in options related to Public Safety Building.
- Oversee the Community Center construction process.

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DISTRICT ADMINISTRATION

	FY 2016-17 Actual	FY2017-18 Actual	FY2018-19 Budget	FY 2019-20 Proposed
<u>DISTRICT ADMINISTRATION</u>				
<u>Salaries and Benefits</u>				
Salaries	\$ 5,938	\$ 156,145	\$ 181,531	\$ 227,347
Benefits	-	7,920	13,887	17,392
Total Labor Costs	5,938	164,065	195,418	244,739
<u>Other Expenses</u>				
Computer Maintenance	26,105	31,164	26,538	30,088
Administrative Communications	-	-	7,000	5,000
Copier Contract	4,865	5,043	5,045	6,893
Legal	227,419	76,461	55,880	80,840
Consulting	46,648	92,104	44,000	25,800
Accounting	50,748	40,751	59,250	51,450
Insurance	27,607	36,588	39,000	70,000
Elections	3,562	-	10,000	-
Police Building Lease	1	35,468	35,468	36,603
County Expense	21,396	21,855	21,800	24,300
Waste/Recycle	4,252	4,462	16,500	51,000
Miscellaneous Expenses	15,919	20,662	25,650	26,650
Total District Administration Other Expenses	428,522	364,558	346,131	408,624
TOTAL DISTRICT ADMINISTRATION EXPENSES	\$ 434,460	\$ 528,623	\$ 541,549	\$ 653,363

Kensington Police and Community Services District

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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.

The KPPCSD Board researched 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.

Key Accomplishments – Fiscal Year 2018-19

- Average of 116.33 tons/month of solid waste disposed for 2018.
- Average of 146.08 tons/month of yard waste and recyclables for 2018.
 - From above total, 83.58 tons of green waste/month.
- Achieved 51.79% to 59.03% diversion rate per quarter for 2018.

Major Goals – Fiscal Year 2019-20

- Abate hazardous materials for Community Center Renovation Project.
- Maintain or improve on 2018 accomplishments.
- Consider adding food composting.
- Explore hiring a firm to conduct a rate study.
- Consider conducting survey related to toter options.
- Consider early planning for process related to 2023 contract expiration.
- Replace public garbage containers along Colusa Avenue and Arlington Boulevard.

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

Kensington Police and Community Services District
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CAPITAL PURCHASES/CAPITAL PROJECTS

@ RISK` Modeling Software	\$	1,500
Community Center Loan Repayment	\$	30,617
Total Capital Purchases/Loan Repayment	\$	32,117

COMMUNITY CENTER RENOVATION PROJECT *(Capital Fund)*

<u>Project Pre-Construction Costs</u>	\$	284,089
<u>Project Construction Cost</u>		
Base Contract	\$	1,531,400
Bid Alternates		138,000
Replace Floors in Meeting Rooms 1 and 2		45,000
Total Construction Cost	\$	1,714,400
 Total Projected Project Cost	 \$	 1,998,489
Less Costs Incurred Prior to Fiscal Year 2019-20		(236,819)
Projected Fiscal Year 2019-20 Project Cost	\$	1,761,670

Source of Funding:

District Reserves	\$	1,090,000
Less Pre-Construction Costs Incurred		(236,819)
Remaining Reserve Funds allocated to Project	\$	853,181
 Donations:		
Kensington Community Council		465,000
Kensington Improvement Club		10,000
Kensington Property Owners Association		5,000
Kensington Fire District		35,000
Other Donations Received as of June 2019		1,722
Total Donations	\$	516,722
 Debt Financing	 \$	 250,000
Solid Waste Franchise Fees (debris removal)		10,000
Total Available Funding	\$	1,629,903
Additional Funding Required	\$	131,767

Kensington Police and Community Services District
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AUTHORIZED STAFFING

	FY 2016-17 Budget	FY2017-18 Budget	FY2018-19 Budget	FY 2019-20 Proposed Budget
<u>POLICE</u>				
Police Chief	1.000	1.000	1.000	1.000
Master Sergeant	1.000	0.000	0.000	0.000
Police Captain	0.000	0.000	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	6.000	6.000	5.000
Police Services Aide (Non-Sworn)	0.375	0.375	0.400	0.650
Total Police	10.375	10.375	10.400	10.650
<u>PARKS AND RECREATION</u>				
Police Services Aide	0.125	0.125	0.250	0.000
Finance and Business Manager	0.000	0.000	0.000	0.200
Total Parks and Recreation	0.125	0.125	0.250	0.200
<u>DISTRICT ADMINISTRATION</u>				
General Manager	0.000	0.000	0.600	0.375
District Administrator	0.625	0.750	0.750	0.000
Finance and Business Manager	0.000	0.000	0.000	0.300
Clerk of the Board	0.000	0.000	0.000	0.500
Office Assistant	0.000	0.000	0.000	0.630
Total District Administration	0.625	0.750	1.350	1.805
TOTAL AUTHORIZED STAFFING	11.125	11.250	12.000	12.655

Kensington Police and Community Services District

Fiscal Year 2019-20 Proposed Budget

FIVE YEAR FINANCIAL FORECAST

FIVE YEAR FINANCIAL FORECAST								
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Projected	Budget	Projected	Projected	Projected	Projected
REVENUE								
Levy Tax	\$ 1,685,200	\$ 1,763,520	\$ 1,866,450	\$ 1,941,000	\$ 2,008,935	\$ 2,079,248	\$ 2,152,021	\$ 2,227,342
Special Police Tax	681,630	681,851	681,780	682,000	682,000	682,000	682,000	682,000
Measure G Supplemental Tax	527,989	548,106	565,740	588,400	608,994	630,309	652,370	675,203
Asset Seizure	143,777	-	-	-	-	-	-	-
Police Fees/Service Charges	3,369	3,100	1,920	1,500	1,500	1,545	1,591	1,639
Kensington Hilltop Services Reimb.	19,468	8,372	839	-	-	-	-	-
West County Crossing Guard Reimb.	11,151	7,010	-	-	-	-	-	-
POST Reimbursement	1,054	2,984	-	-	1,000	1,000	1,000	1,000
Grants - Police	158,951	151,363	100,000	100,000	100,000	100,000	100,000	100,000
Grants - Parks/Recreation	-	-	-	-	-	-	-	-
Special Assessment - L&L	36,220	37,481	38,841	39,000	37,500	37,500	37,500	37,500
Community Center Revenue	31,393	29,595	7,770	-	35,000	36,050	37,132	38,245
Community Center Contributions	11,000	722	-	-	-	-	-	-
Franchise Fee Revenue	55,819	54,266	50,857	51,430	52,973	54,562	56,199	57,885
Investment Income	8,213	22,416	29,500	15,200	8,000	8,000	8,000	8,000
Miscellaneous Revenue	18,545	9,562	9,200	10,200	10,000	10,000	10,000	10,000
Supplemental Workers Comp Reimb.	94,252	3,629	1,738	-	-	-	-	-
Total Revenue	\$ 3,488,031	\$ 3,323,977	\$ 3,354,636	\$ 3,428,730	\$ 3,545,902	\$ 3,640,214	\$ 3,737,813	\$ 3,838,814
EXPENDITURES								
Police								
Salaries and Benefits	2,025,238	1,948,453	1,892,131	2,263,094	2,319,790	2,409,192	2,504,550	2,604,782
Other Expenses	<u>246,146</u>	<u>399,908</u>	<u>273,329</u>	<u>340,451</u>	<u>350,665</u>	<u>361,184</u>	<u>372,020</u>	<u>350,665</u>
Total Police	2,271,384	2,348,361	2,165,460	2,603,545	2,670,454	2,770,377	2,876,570	2,955,447
Parks/Recreation								
Salaries and Benefits	9,059	9,064	9,270	7,307	7,526	7,542	7,769	8,002
Custodian	21,000	20,550	17,500	5,250	22,000	22,000	23,100	23,100
Community Center	14,626	10,785	14,028	6,977	3,651	5,228	3,809	5,394
Other Expenses	<u>72,147</u>	<u>58,061</u>	<u>67,431</u>	<u>106,600</u>	<u>71,500</u>	<u>63,300</u>	<u>65,254</u>	<u>67,164</u>
Total Parks/Recreation	116,832	98,460	108,228	126,134	104,677	98,070	99,932	103,660
District Administration								
Salaries and Benefits	5,938	164,065	192,395	244,739	252,081	259,644	267,433	275,456
Other Expenses	<u>428,522</u>	<u>364,558</u>	<u>413,758</u>	<u>408,624</u>	<u>413,783</u>	<u>421,046</u>	<u>438,678</u>	<u>446,688</u>
Total District Administration	434,460	528,623	606,153	653,363	665,864	680,690	706,111	722,144
Capital Outlay	74,153	123,250	48,901	32,117	89,417	70,617	78,617	60,617
Total Expenditures	\$ 2,896,829	\$ 3,098,694	\$ 2,928,742	\$ 3,415,159	\$ 3,530,412	\$ 3,619,754	\$ 3,761,230	\$ 3,841,867
Operating Surplus (Deficit)	\$ 591,202	\$ 225,283	\$ 425,894	\$ 13,571	\$ 15,490	\$ 20,459	\$ (23,417)	\$ (3,053)
Projected Ending Cash Balance			\$ 1,042,000	\$ 1,055,571	\$ 1,071,061	\$ 1,091,520	\$ 1,068,103	\$ 1,065,050

APPENDIX A

EXPENDITURE DETAIL

Kensington Police and Community Services District

Fiscal Year 2019-20 Proposed Budget

	FY2018-19 Budget	FY2018-19 thru 5/15/19	FY2018-19 Projected	FY 2019-20 Proposed Budget	Proposed Budget vs FY 2018-19 Projected
<u>POLICE</u>					
<u>Police Salaries and Benefits</u>					
<u>Salaries</u>					
502 Salaries - Sworn	\$ 949,954	\$ 637,511	\$ 725,580	\$ 995,791	\$ 270,211
504 Compensated Absences	9,200	5,006	5,006	9,600	4,594
506 Overtime	75,000	102,657	112,657	75,000	(37,657)
508 Salaries - Non-Sworn	<u>25,692</u>	<u>22,607</u>	<u>25,836</u>	<u>52,912</u>	<u>27,076</u>
Total Salaries	1,059,846	767,780	869,078	1,133,303	264,225
<u>Benefits</u>					
516 Uniform Allowance	9,000	5,403	5,902	8,200	2,298
518 Safety Equipment	2,500	500	1,500	2,500	1,000
521-A Health Insurance - Active	214,366	134,262	145,262	146,536	1,274
521-R Health Insurance - Retirees	150,657	146,822	164,191	186,097	21,906
521-T OPEB Trust	247,036	247,036	247,036	239,911	(7,125)
522 Disability/Life Insurance	6,940	2,539	2,710	6,246	3,536
523 Social Security/Medicare	15,484	12,224	13,970	16,537	2,567
524 Social Security/District	1,593	328	375	3,281	2,906
527 CalPERS - District Portion	358,418	316,347	332,347	405,090	72,743
528 CalPERS Employee Portion	22,691	20,346	22,746	23,393	647
530 Workers Compensation	<u>83,000</u>	<u>87,015</u>	<u>87,015</u>	<u>92,000</u>	<u>4,985</u>
Total Benefits	<u>1,111,685</u>	<u>972,819</u>	<u>1,023,053</u>	<u>1,129,791</u>	<u>106,738</u>
Total Police Salaries and Benefits	2,171,531	1,740,600	1,892,132	2,263,094	370,962
<u>Police Other Expenses</u>					
552 Police Supplies	2,200	1,379	1,576	2,200	624
553 Range/Ammunition Supplies	5,500	505	5,005	5,500	495
560 Crossing Guard	12,474	10,411	12,143	14,893	2,750
562 Vehicle Operation	27,500	26,953	30,804	30,000	(804)
564 Communications (RPD)	114,578	132,108	134,488	142,578	8,090
566 Radio Maintenance	-	-	-	-	-
568 Prisoner/Case Exp/Booking	12,000	6,797	7,768	12,000	4,232
570 Training	10,000	3,903	4,460	10,000	5,540
572 Hiring	15,750	3,896	4,453	15,750	11,297
574 Reserve Officers	4,000	-	-	4,000	4,000
576 Dues, Meals, Travel	2,850	1,923	2,198	2,850	652
580 Utilities	11,400	9,973	13,873	13,800	(73)
581 Building Maintenance and Repairs	3,000	-	-	3,000	3,000
582 Office Supplies	6,500	3,531	4,036	6,500	2,464
588 Telephone	5,280	4,448	5,210	5,280	70
590 Housekeeping	4,000	3,584	4,096	4,000	(96)
592 Publications	3,500	2,915	2,915	3,500	585
594 Community Policing	2,000	2,208	2,524	4,500	1,976
595 Legal/Consulting	50,000	21,360	28,479	50,000	21,521
596 CAL- I.D.	6,100	5,525	5,525	6,100	575
599 Measure G Administration	<u>4,000</u>	<u>3,776</u>	<u>3,776</u>	<u>4,000</u>	<u>224</u>
Total Police Other Expenses	302,632	245,195	273,329	340,451	67,122
TOTAL POLICE EXPENSES	\$ 2,474,163	\$ 1,985,795	\$ 2,165,460	\$ 2,603,545	\$ 438,085

Kensington Police and Community Services District

Fiscal Year 2019-20 Proposed Budget

	FY2018-19 Budget	FY2018-19 thru 5/15/19	FY2018-19 Projected	FY 2019-20 Proposed Budget	Proposed Budget vs FY 2018-19 Projected
<u>PARKS/RECREATION</u>					
<u>Parks/Recreation Salaries and Benefits</u>					
601 Salaries	\$ 8,564	\$ 7,535	\$ 8,611	\$ 6,788	\$ (1,823)
623 Social Security/Medicare	655	576	659	519	(140)
Total Parks/Recreation Salaries and Benefits	9,219	8,111	9,270	7,307	(1,963)
602 Custodian	22,750	17,500	17,500	5,250	(12,250)
<u>Community Center</u>					
642 Utilities	6,636	4,593	5,249	1,327	(3,922)
643 Janitorial Supplies	1,250	6,489	6,489	250	(6,239)
646 Facility Repairs	1,500	600	600	2,400	1,800
648 Equipment Maintenance	3,000	1,690	1,690	3,000	1,310
Total Community Center Expenses	12,386	13,372	14,028	6,977	(7,051)
<u>Other Parks/Recreation Expenses</u>					
666 Annex Repairs	1,000	-	-	-	-
668 Annex - Miscellaneous Expenses	1,000	-	-	-	-
670 Gardening Supplies	1,000	-	-	1,000	1,000
672 Kensington Park O&M	69,600	59,002	67,431	94,600	27,169
674 Tennis Court Maintenance	1,000	-	-	10,000	10,000
678 Miscellaneous Expenses	1,000	-	-	1,000	1,000
Total Other Parks/Recreation Expenses	74,600	59,002	67,431	106,600	39,169
TOTAL PARKS/RECREATION EXPENSES	\$ 118,955	\$ 97,985	\$ 108,228	\$ 126,134	\$ 17,906

Kensington Police and Community Services District

Fiscal Year 2019-20 Proposed Budget

	FY2018-19 Budget	FY2018-19 thru 5/15/19	FY2018-19 Projected	FY 2019-20 Proposed Budget	Proposed Budget vs FY 2018-19 Projected
<u>DISTRICT ADMINISTRATION</u>					
<u>District Administration Salaries and Benefits</u>					
808 Salaries	\$ 181,531	\$ 156,176	\$ 178,487	\$ 227,347	\$ 48,860
809 Payroll Taxes	13,887	12,169	13,908	17,392	3,484
Total District Administration Salaries and Benefits	195,418	168,345	192,395	244,739	52,344
<u>District Administration Other Expenses</u>					
810 Computer Maintenance	26,538	22,203	25,375	30,088	4,713
815 Admin Communications	7,000	4,061	5,150	5,000	(150)
820 Copier Contract	5,045	5,119	5,499	6,893	1,394
830 Legal	55,880	80,015	106,686	80,840	(25,846)
835 Consulting	44,000	47,802	57,802	25,800	(32,002)
840 Accounting	59,250	41,569	50,069	51,450	1,382
850 Insurance	39,000	42,391	42,391	70,000	27,609
860 Elections	10,000	6,387	6,387	-	(6,387)
865 Police Building Lease	35,468	36,036	36,036	36,603	567
870 County Expense	21,800	22,321	22,521	24,300	1,779
890 Waste/Recycle	16,500	2,031	32,031	51,000	18,969
898 Miscellaneous Expenses	25,650	20,836	23,813	26,650	2,837
Total District Administration Other Expenses	346,131	330,769	413,758	408,624	(5,134)
TOTAL DISTRICT ADMINISTRATION EXPENSES	\$ 541,549	\$ 499,115	\$ 606,152	\$ 653,363	\$ 47,211
<u>CAPITAL OUTLAY</u>					
962 Patrol Cars	-	-	-	-	-
963 Patrol Car Accessories	-	-	-	-	-
965 Personal Police Equipment	-	-	-	-	-
966 Traffic Equipment	8,800	-	-	-	-
967 Station Equipment	-	-	-	-	-
969 Computer Equipment	3,000	1,124	1,124	1,500	376
972 Park Buildings Improvements	-	37,777	47,777	-	(47,777)
974 Other Park Improvements	5,000	-	-	-	-
975 Community Center Loan Repayment	-	-	-	30,617	30,617
978 Parks/Recreation Furniture/Equipment	44,500	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ 61,300	\$ 38,901	\$ 48,901	\$ 32,117	\$ (16,784)
TOTAL DISTRICT OPERATING/CAPITAL EXPENSES	\$ 3,195,967	\$ 2,621,795	\$ 2,928,742	\$ 3,415,159	\$ 486,417
CAPITAL PROJECT FUND - Community Center Renovation				\$ 1,761,670	

APPENDIX B

APPROPRIATIONS LIMIT CALCULATION

Kensington Police and Community Services District
Fiscal Year 2019-20 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 2018-19 Limitation \$4,375,000

Annual Adjustment (2019-20):

Change in Population	=	0.70 percent
Change in California Per Capita Personal Income	=	3.85 percent

Population Factor Converted to a Ratio = 1.0070

Per Capita Factor Converted to a Ratio = 1.0385

Calculation of FY 2019-20 Appropriation Limitation

$\$4,375,000 \times 1.0070 \times 1.0385 = \underline{\underline{\$4,575,241}}$

Appropriations Subject To Limitation = \$3,265,400

APPENDIX C

BUDGET ADOPTION RESOLUTION

Kensington Police and Community Services District
Fiscal Year 2019-20 Proposed Budget

RESOLUTION NO. 2019-
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
ADOPTING THE BUDGET FOR FISCAL YEAR 2019-20

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, 2019 and ending June 30, 2020; 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 June 13, 2019, 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 2019-20 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 2019-20.
3. The Board of Directors authorizes the establishment of a Capital Fund for recording revenues and expenditures associated with the Community Center Renovation Project and hereby authorizes the transfer of unexpended revenues designated for the Community Center Project from the District's General Fund to the Capital Fund.

PASSED AND ADOPTED by the Board of Directors of the Kensington Police Protection and Community Services District on _____, the ____ day of _____, 2019, by the following vote to wit:

AYES: _____
Eileen Nottoli, President

NOES: _____
Sylvia Hacaj, Vice President

ABSENT: _____
Rachelle Sherris-Watt, Director

Christopher Deppe, Director

Cyrus Mondavi, Director