

Kensington Police Protection and Community Services District
Fiscal Year 2018-19 General Fund Revenue and Expense Projection

As of May 27, 2019

	FY 2018-19 Budget	Projected thru 6/30/2019	Projected vs Budget	FY 2019-20 Proposed Budget	Proposed Budget vs FY 18-19 Projected	% change (FY 19-20 Proposed vs FY 18-19 Projected)
REVENUE						
<u>Police Activities Revenue</u>						
401 · Levy Tax	1,812,000	1,866,450	54,450	1,941,000	74,550	4.0%
402 · Special Tax-Police	682,000	681,780	(220)	682,000	220	0.0%
404 · Measure G Supplemental Tax Rev	564,500	565,740	1,240	588,400	22,660	4.0%
410 · Police Fees/Service Charges	1,500	1,920	420	1,500	(420)	-21.9%
411 · Kensington Hilltop Srvc Reimb	-	839	839	-	(839)	-100.0%
413 · West County Crossing Guard Reim	-	-	0	-	-	-
414 · POST Reimbursement	1,000	-	(1,000)	-	-	-
415 · Grants-Police	100,000	100,000	0	100,000	-	0.0%
416 · Interest-Police	-	28,000	28,000	15,000	(13,000)	-46.4%
418 · Misc Police Income	10,000	9,000	(1,000)	10,000	1,000	11.1%
419 · Supplemental W/C Reimb (4850)	-	1,738	1,738	-	(1,738)	-100.0%
Total Police Activities Revenue	\$ 3,171,000	\$ 3,255,468	\$ 84,468	\$ 3,337,900	\$ 82,432	2.5%
<u>Park/Rec Activities Revenue</u>						
424 · Special Tax-L&L	37,500	38,841	1,341	39,000	159	0.4%
427 · Community Center Revenue	14,000	7,770	(6,230)	-	(7,770)	-100.0%
438 · Misc Park/Rec Rev	200	200	0	200	-	0.0%
Total Park/Recreation Activities Revenue	\$ 51,700	\$ 46,811	\$ (4,889)	\$ 39,200	\$ (7,611)	-16.3%
<u>General District Activities Revenue</u>						
448a · Franchise Fees Gross	95,000	89,000	(6,000)	90,000	1,000	1.1%
448b · less Franchise Fees Paid Out	(40,715)	(38,143)	2,572	(38,570)	(427)	1.1%
456 · Interest-District	8,200	1,500	(6,700)	200	(1,300)	-86.7%
Total General District Activities Revenue	\$ 62,485	\$ 52,357	\$ (10,128)	\$ 51,630	\$ (727)	-1.4%
TOTAL REVENUE	\$ 3,285,185	\$ 3,354,636	\$ 69,451	\$ 3,428,730	\$ 74,094	2.2%
EXPENSES						
<u>Police Salaries & Benefits</u>						
502 · Salary · Officers	949,954	725,580	(224,374)	995,791	270,211	37.2%
504 · Compensated Absences	9,200	5,006	(4,194)	9,600	4,594	91.8%
506 · Overtime	75,000	112,657	37,657	75,000	(37,657)	-33.4%
508 · Salary · Non-Sworn	25,692	25,836	144	52,912	27,076	104.8%
516 · Uniform Allowance	9,000	5,902	(3,098)	8,200	2,298	38.9%
518 · Safety Equipment	2,500	1,500	(1,000)	2,500	1,000	66.7%
521-A · Medical/Vision/Dental-Activ e	214,366	145,262	(69,104)	146,536	1,274	0.9%
521-R · Medical/Vision/Dental-Retirees	150,657	164,191	13,534	186,097	21,906	13.3%
521-T · Medical Vision/Dental-Trust	247,036	247,036	0	239,911	(7,125)	-2.9%
522 · Insurance · Police	6,940	2,710	(4,230)	6,246	3,536	130.5%
523 · Social Security/Medicare	15,484	13,970	(1,514)	16,537	2,567	18.4%
524 · Social Security · District	1,593	375	(1,218)	3,281	2,906	775.8%
527 · PERS · District Portion	358,418	332,347	(26,071)	405,090	72,743	21.9%
528 · PERS · Officers Portion	22,691	22,746	55	23,393	647	2.8%
530 · Workers Comp	83,000	87,015	4,015	92,000	4,985	5.7%
Total Police Salaries & Benefits	2,171,531	1,892,131	(279,400)	2,263,094	370,963	19.6%
<u>Other Police Expenses</u>						
552 · Police Supplies	2,200	1,576	(624)	2,200	624	39.6%
553 · Range/Ammunition Supplies	5,500	5,005	(495)	5,500	495	9.9%
560 · Crossing Guard	12,474	12,143	(331)	14,893	2,750	22.6%
562 · Vehicle Operation	27,500	30,804	3,304	30,000	(804)	-2.6%
564 · Communications (RPD)	114,578	134,488	19,910	142,578	8,090	6.0%
568 · Prisoner/Case Exp./Booking	12,000	7,768	(4,232)	12,000	4,232	54.5%
570 · Training	10,000	4,460	(5,540)	10,000	5,540	124.2%
572 · Recruiting	15,750	4,453	(11,297)	15,750	11,297	253.7%
574 · Reserve Officers	4,000	-	(4,000)	4,000	4,000	-
576 · Misc. Dues, Meals & Travel	2,850	2,198	(652)	2,850	652	29.7%
580 · Utilities - Police	11,400	13,873	2,473	13,800	(73)	-0.5%
581 · Bldg Repairs/Maint.	3,000	-	(3,000)	3,000	3,000	-
582 · Expendable Office Supplies	6,500	4,036	(2,464)	6,500	2,464	61.1%
588 · Telephone(+Rich. Line)	5,280	5,210	(70)	5,280	70	1.3%
590 · Housekeeping	4,000	4,096	96	4,000	(96)	-2.3%
592 · Publications	3,500	2,915	(585)	3,500	585	20.1%
594 · Community Policing	2,000	2,524	524	4,500	1,976	78.3%
595 · Legal/Consulting - Police	50,000	28,479	(21,521)	50,000	21,521	75.6%
596 · WEST-NET/CAL I.D.	6,100	5,525	(575)	6,100	575	10.4%
599 · Police Taxes Administration	4,000	3,776	(224)	4,000	224	5.9%
Total 550 · Other Police Expenses	302,632	273,329	(29,303)	340,451	67,122	24.6%
Total Police Activity Expenses	\$ 2,474,163	\$ 2,165,460	\$ (308,703)	\$ 2,603,545	\$ 438,085	20.2%

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Park/Rec Salaries & Benefits						
601 · Salaries	8,564	8,611	47	6,788	(1,823)	-21.2%
602 · Custodian	22,750	17,500	(5,250)	5,250	(12,250)	-70.0%
623 · Social Security/Medicare - Dist	655	659	4	519	(140)	-21.2%
Total 600 · Park/Rec Sal & Benefits	31,969	26,770	(5,199)	12,557	(14,213)	-53.1%
Park/Recreation Expenses						
640 · Community Center Expenses	-	-	-	-	-	-
642 · Utilities-Community Center	6,636	5,249	(1,387)	1,327	(3,922)	-58.9%
643 · Janitorial Supplies	1,250	6,489	5,239	250	(6,239)	-96.1%
646 · Community Center Repairs	1,500	600	(900)	2,400	1,800	300.2%
648 · Community Center Equip Maint	3,000	1,690	(1,310)	3,000	1,310	77.5%
Total 640 · Community Center Expenses	12,386	14,028	1,642	6,977	(7,051)	-50.3%
Annex Expenses						
662 · Utilities - Annex	-	-	-	-	-	-
666 · Annex Repairs	1,000	-	(1,000)	-	-	-
668 · Misc Annex Expenses	1,000	-	(1,000)	-	-	-
Total 660 · Annex Expenses	2,000	-	(2,000)	-	-	-
670 · Gardening Supplies	1,000	-	(1,000)	1,000	1,000	100.0%
672 · Kensington Park O&M	69,600	67,431	(2,169)	94,600	27,169	40.3%
674 · Park Construction Exp	1,000	-	(1,000)	10,000	10,000	1000.0%
678 · Misc Park/Rec Expense	1,000	-	(1,000)	1,000	1,000	100.0%
Total Parks/Recreation Expenses	72,600	67,431	(5,169)	106,600	39,169	58.1%
Total Park/Recreation Expenses	\$ 118,955	\$ 108,228	\$ (10,727)	\$ 126,134	\$ 17,906	16.5%
District Administration Expenses						
808 - Salaries	181,531	178,487	(3,044)	227,347	48,860	27.4%
809 · Payroll Taxes	13,887	13,908	21	17,392	3,484	25.1%
810 · Computer Maintenance	26,538	25,375	(1,163)	30,088	4,713	18.6%
815 - Website Maintenance	7,000	5,150	(1,850)	5,000	(150)	-2.9%
820 · Copier Contract	5,045	5,497	452	6,893	1,396	25.4%
830 · Legal	55,880	106,686	50,806	80,840	(25,846)	-24.2%
835 · Consulting	44,000	57,802	13,802	25,800	(32,002)	-55.4%
840 · Accounting	59,250	50,069	(9,181)	51,450	1,381	2.8%
850 · Insurance	39,000	42,391	3,391	70,000	27,609	65.1%
860 · Elections	10,000	6,387	(3,613)	-	(6,387)	-100.0%
865 · Police Bldg. Lease	35,468	36,036	568	36,603	567	1.6%
870 · County Expense	21,800	22,521	721	24,300	1,779	7.9%
890 · Waste/Recycle	16,500	32,031	15,531	51,000	18,969	59.2%
898 · Miscellaneous Expenses	25,650	23,813	(1,837)	26,650	2,837	11.9%
Total District Administration Expenses	\$ 541,549	\$ 606,151	\$ 64,602	\$ 653,363	\$ 47,212	7.8%
Capital Outlay						
961 · Police Bldg Improvements	-	47,777	47,777	-	(47,777)	-100.0%
962 · Patrol Cars	-	-	0	-	-	-
966 · Police Traffic Equipment	8,800	-	(8,800)	-	-	-
968 · Office Furniture/Equipment	-	-	0	-	-	-
969 · Computer Equipment	3,000	1,124	(1,876)	1,500	376	33.4%
974 · Other Park Improvements	5,000	-	(5,000)	-	-	-
975 - Community Center Loan Repayment	-	-	-	30,617	30,617	100.0%
978 · Pk/Rec Furniture/Equipment	44,500	-	(44,500)	-	-	-
Total Capital Outlay	\$ 61,300	\$ 48,901	\$ (12,399)	\$ 32,117	\$ (16,784)	-34.3%
TOTAL EXPENSES	\$ 3,195,967	\$ 2,928,740	\$ (267,227)	\$ 3,415,159	\$ 486,419	16.6%
NET OPERATING	\$ 89,218	\$ 425,896	\$ 336,678	\$ 13,571		