

# Unaudited & Un-reconciled

## Kensington Police Protection and Community Services District Fiscal Year 2019-20 General Fund Revenue and Expense Report *As of December 31, 2019*

	FY 2019-20 Budget	Actual as of December 31, 2019	Actual vs Budget	% of Budget
<b>REVENUE</b>				
<b><u>Police Activities Revenue</u></b>				
401 · Levy Tax	1,941,000	1,916,468	(24,532)	98.7%
402 · Special Tax-Police	682,000	681,750	(250)	100.0%
404 · Measure G Supplemental Tax Rev	588,400	588,398	(2)	100.0%
410 · Police Fees/Service Charges	1,500	1,180	(320)	78.7%
411 · Kensington Hilltop Srvcs Reimb	-	-	-	
413 · West County Crossing Guard Reim	-	-	-	
414 · POST Reimbursement	-	4,323	4,323	
415 · Grants-Police	100,000	27,143	(72,857)	27.1%
416 · Interest-Police	15,000	-	(15,000)	0.0%
418 · Misc Police Income	10,000	2,369	(7,631)	23.7%
<b>Total Police Activities Revenue</b>	<b>\$ 3,337,900</b>	<b>\$ 3,221,630</b>	<b>\$ (116,270)</b>	<b>96.5%</b>
<b><u>Park/Rec Activities Revenue</u></b>				
424 · Special Tax-L&L	39,000	40,195	1,195	103.1%
427 · Community Center Revenue	-	-	-	
438 · Misc Park/Rec Rev	200	40	(160)	20.0%
<b>Total Park/Recreation Activities Revenue</b>	<b>\$ 39,200</b>	<b>\$ 40,235</b>	<b>\$ 1,035</b>	<b>102.6%</b>
<b><u>General District Activities Revenue</u></b>				
448a · Franchise Fees Gross	90,000	34,286	(55,714)	38.1%
448b · less Franchise Fees Paid Out	(38,570)	(14,694)	23,876	38.1%
456 · Interest-District	200	-	-	
458 · Miscellaneous District Revenue	-	1,004	1,004	
<b>Total General District Activities Revenue</b>	<b>\$ 51,630</b>	<b>\$ 20,595</b>	<b>\$ (30,835)</b>	<b>39.9%</b>
<b>TOTAL REVENUE</b>	<b>\$ 3,428,730</b>	<b>\$ 3,282,460</b>	<b>\$ (146,070)</b>	<b>95.7%</b>
<b>EXPENSES</b>				
<b><u>Police Salaries &amp; Benefits</u></b>				
502 · Salary · Officers	995,791	383,764	(612,027)	38.5%
504 · Compensated Absences	9,600	21,130	11,530	220.1%
506 · Overtime	75,000	92,833	17,833	123.8%
508 · Salary · Non-Sworn	52,912	10,402	(42,510)	19.7%
516 · Uniform Allowance	8,200	3,394	(4,806)	41.4%
518 · Safety Equipment	2,500	611	(1,889)	24.4%
521-A · Medical/Vision/Dental-Active	146,536	75,791	(70,745)	51.7%
521-R · Medical/Vision/Dental-Retirees	186,097	98,416	(87,681)	52.9%
521-T · Medical Vision/Dental-Trust	239,911	-	(239,911)	0.0%
522 · Insurance · Police	6,246	1,643	(4,603)	26.3%

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523 · Social Security/Medicare	16,537	8,825	(7,712)	53.4%
524 · Social Security · District	3,281	6,710	3,429	204.5%
527 · PERS · District Portion	405,090	311,206	(93,884)	76.8%
528 · PERS · Officers Portion	23,393	10,005	(13,388)	42.8%
530 · Workers Compensation	92,000	43,573	(48,427)	47.4%
541 · Consulting Services - Police Chief	-	46,287	46,287	0.0%
<b>Total Police Salaries &amp; Benefits</b>	<b>\$ 2,263,094</b>	<b>\$ 1,114,590</b>	<b>\$ (1,148,504)</b>	<b>49.3%</b>
<b><u>Other Police Expenses</u></b>				
552 · Police Supplies	2,200	700	(1,500)	31.8%
553 · Range/Ammunition Supplies	5,500	398	(5,102)	7.2%
560 · Crossing Guard	14,893	6,288	(8,605)	42.2%
562 · Vehicle Operation	30,000	19,254	(10,746)	64.2%
564 · Communications (RPD)	142,578	124,027	(18,551)	87.0%
568 · Prisoner/Case Exp./Booking	12,000	2,301	(9,699)	19.2%
570 · Training	10,000	7,649	(2,351)	76.5%
572 · Hiring	15,750	5,918	(9,832)	37.6%
574 · Reserve Officers	4,000	-	(4,000)	0.0%
576 · Misc. Dues, Meals & Travel	2,850	4,511	1,661	158.3%
580 · Utilities - Police	13,800	4,603	(9,197)	33.4%
581 · Bldg Repairs/Maint.	3,000	314	(2,686)	10.5%
582 · Expendable Office Supplies	6,500	4,200	(2,300)	64.6%
588 · Telephone(+Rich. Line)	5,280	2,859	(2,421)	54.1%
590 · Housekeeping	4,000	1,707	(2,293)	42.7%
592 · Publications	3,500	3,030	(470)	86.6%
594 · Community Policing	4,500	-	(4,500)	0.0%
595 · Legal/Consulting - Police	50,000	43,815	(6,185)	87.6%
596 · CAL I.D.	6,100	-	(6,100)	0.0%
599 · Police Taxes Administration	4,000	2,926	(1,074)	73.2%
550 · Other Police Expenses	-	150	150	0.0%
<b>Total 550 · Other Police Expenses</b>	<b>\$ 340,451</b>	<b>\$ 234,648</b>	<b>\$ (105,803)</b>	<b>68.9%</b>
<b>Total Police Activity Expenses</b>	<b>\$ 2,603,545</b>	<b>\$ 1,349,237</b>	<b>\$ (1,254,308)</b>	<b>51.8%</b>

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	FY 2019-20 Budget	Actual as of December 31, 2019	Actual vs Budget	% of Budget
<b><u>Park/Rec Salaries &amp; Benefits</u></b>				
601 · Salaries	6,788	4,750	(2,038)	70.0%
602 · Custodian	5,250	260	(4,990)	5.0%
623 · Social Security/Medicare - Dist	519	-	(519)	0.0%
<b>Total 600 · Park/Rec Sal &amp; Benefits</b>	<b>\$ 12,557</b>	<b>\$ 5,010</b>	<b>\$ (7,547)</b>	<b>39.9%</b>
<b><u>Community Center Expenses</u></b>				
640 · Community Center Expenses	-	-	-	-
642 · Utilities-Community Center	1,327	1,823	496	137.4%
643 · Janitorial Supplies	250	126	(124)	50.2%
646 · Community Center Repairs	2,400	8,900	6,500	370.8%
648 · Community Center Equip Maint	3,000	319	(2,681)	10.6%
640 - Other Community Center Expenses	-	231	\$ 231	0.0%
<b>Total 640 · Community Center Expenses</b>	<b>\$ 6,977</b>	<b>\$ 11,398</b>	<b>\$ 4,421</b>	<b>163.4%</b>
<b><u>Annex Expenses</u></b>				
662 · Utilities - Annex	-	-	-	-
666 · Annex Repairs	-	-	-	-
668 · Misc Annex Expenses	4,000	-	(4,000)	0.0%
<b>Total 660 · Annex Expenses</b>	<b>\$ 4,000</b>	<b>\$ -</b>	<b>\$ (4,000)</b>	<b>0.0%</b>
670 · Gardening Supplies	1,000	-	(1,000)	0.0%
672 · Tennis Court Maintenance	90,600	31,922	(58,678)	35.2%
674 · Park Construction Exp	10,000	-	(10,000)	0.0%
678 · Misc Park/Rec Expense	1,000	650	(350)	65.0%
<b>Total Parks/Recreation Expenses</b>	<b>\$ 102,600</b>	<b>\$ 32,572</b>	<b>\$ (70,028)</b>	<b>31.7%</b>
<b>Total Park/Recreation Expenses</b>	<b>\$ 126,134</b>	<b>\$ 48,980</b>	<b>\$ (77,154)</b>	<b>38.8%</b>
<b><u>District Administration Expenses</u></b>				
808 - Salaries	227,347	93,072	(134,275)	40.9%
809 · Payroll Taxes	17,392	-	(17,392)	0.0%
810 · Computer Maintenance	30,088	19,417	(10,671)	64.5%
815 - Website Maintenance	5,000	1,801	(3,199)	36.0%
820 · Copier Contract	6,893	2,636	(4,257)	38.2%
830 · Legal	80,840	115,630	34,790	143.0%
835 · Consulting	25,800	16,738	(9,063)	64.9%
840 · Accounting	51,450	36,665	(14,785)	71.3%
850 · Insurance	70,000	45,280	(24,720)	64.7%
860 · Elections	-	-	-	-
865 · Police Bldg. Lease	36,603	12,201	(24,402)	33.3%
870 · County Expense	24,300	934	(23,366)	3.8%
890 · Waste/Recycle	51,000	1,100	(49,900)	2.2%
898 · Miscellaneous Expenses	26,650	19,987	(6,663)	75.0%
<b>Total District Administration Expenses</b>	<b>\$ 653,363</b>	<b>\$ 365,461</b>	<b>\$ (287,902)</b>	<b>55.9%</b>
<b><u>Capital Outlay</u></b>				
961 · Police Bldg Improvements	-	-	-	-
962 · Patrol Cars	-	-	-	-
966 · Police Traffic Equipment	-	1,000	1,000	-
968 · Office Furniture/Equipment	-	-	-	-
969 · Computer Equipment	1,500	29	(1,471)	1.9%
972 - Park Buildings Improvement	-	-	-	-
974 · Other Park Improvements	-	1,446	1,446	-
975 - Community Center Loan Repayment	30,617	-	(30,617)	0.0%

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978 · Pk/Rec Furniture/Equipment	-	-	-	
<b>Total Capital Outlay</b>	<b>\$ 32,117</b>	<b>\$ 2,475</b>	<b>\$ (29,642)</b>	<b>7.7%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 3,415,159</b>	<b>\$ 1,766,153</b>	<b>\$ (1,649,006)</b>	<b>51.7%</b>
<b>NET OPERATING</b>	<b>\$ 13,571</b>	<b>\$ 1,516,308</b>	<b>\$ 1,502,937</b>	

<b>Community Center Project</b>			
<u>Revenue</u>		<u>Budget</u>	<u>Actual</u>
439 - Contributions for Community Center	\$	-	\$ -
<u>Expenditures</u>			
<b>985 - Community Center Renovation</b>	<b>\$</b>	<b>1,761,670</b>	<b>\$ 942,148</b>