

Kensington Police Protection and Community Services District
2022-2023 Budget Narrative - General Fund

ACCOUNT	DESCRIPTION/SOURCE
<u>POLICE REVENUE</u>	
401 - Levy Tax - County 1% property	Provided by County
402 - Special Tax-Police	Provided by County
403 - Misc Tax-Police	Provided by NBS
404 - Measure G Supplemental Tax Rev	Provided by County
410 - Police Fees/Service Charges	Livescan, tow release, fines, fees
414 - POST Reimbursement	State reimbursement for mandatory training
415 - COPS Grants-Police- OTS Grant	COPS 150K (annual, ongoing), OTS 25K (one time)
418 - Reimbursements/Refunds	Training cancellations, credits, etc
<u>PARKS REVENUE</u>	
405 - Measure W Park Grant	Grants identified for application by Oct 2022
424 - Special Tax-L&L	Provided by NBS, tax services
427 - Community Center Revenue	Based on six months rental data, annualized
438 - Tennis Court Revenue	Increased usage
439 - Contributions for Community Ctr	KCC historical annual payment for use of facilities
<u>DISTRICT REVENUE</u>	
701 - Bond Proceeds	None planned
705 - Transfer from other Funds	Transfer from Reserve, if needed
456 - Interest-District	Bank interest, interest earned on credit accounts
458 - Misc District Revenue	Cumulative, irregular revenue items
<u>WASTE REMOVAL REVENUE</u>	
461 - Bay View Franchise Fee 7%	Received from Bay View Waste

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<u>POLICE EXPENSES</u>	
502 · Salary - Officers	Fully staffed PD, three new hires at top step
506 · Overtime	Police coverage during staff shortages, extra coverage
508 · Salary - Non-Sworn	Police Administrator \$60K, Admin Assistant Alloc \$8,100
509 · Hiring Bonus	\$10k total per officer, \$4,000 per year per officer
521-A · Medical/Vision/Dental-Active	Benefit Expense
521-R · Medical/Vision/Dental-Retired	Benefit Expense
522 · Officer Life Insurance	Benefit Expense
523 · SocialSecurity/Medicare-Police	Employment Tax
524 · Social Security - District	Employment Tax
527 · PERS - District Portion	District contribution to CalPERS, current. Lower than previous due to staffing and accounting.
529 · Pension Obln Bond Payment	Bond to reduce UAL
530 · Workers Comp	Increase assumes fully staffed PD
545 - GASB 68 Deferred	prior year
546 - GASB 68 Current	prior year
547 - GASB 75 Deferred	prior year
548 - GASB 75 Current	prior year
552 · Office Supplies and Exp	Operations support
553 · Police Equipment and Supplies	Name change, firearms, ammunition, new uniforms \$3x \$3.5K
554 · Traffic Safety	\$25K software offset by grant, \$7K other signs, TEO car logos
560 · Crossing Guard	One guard
561 · Fleet Expenses	Fuel 23K, rep/main 20K, vehicle lease 48.5K
564 · IT and Communications	dispatch, software, rubiconn
568 · Evidence	New category to separate evidence from records
570 · Training and Travel Exp	Combine 576 travel and remove POST reimb
571 · Records	some moved to evidence
572 · Hiring	recruit 3 new officers
574 · Reserve Officers	Outfit new reserve officer
576 · Dues and Subscriptions	Name change. Meals and travel expense moved to 570 - Training and Travel Exp
588 · Telephone	Slight increase for new phone system expense
591 · General Liability Insurance	Increase assumes fully staffed PD
592 · Printing & Publications	Public Comm, Education, Outreach
593 · Volunteer Programs	Policy, Uni, training
594 · Community Events	Public Safety coverage for events in the district
595 · Legal/Consulting - Police	Decreasing due to risk mitigation practices
599 · Police Taxes Administration	NBS, cost of calculating and implementing tax

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<u>PARKS & RECREATION EXPENSES</u>	
601 · Park & Rec Administrator	No payroll allocated to Admin of P&R
602 · Custodian/Cleaning Services	Consolidation of custodial duties into single line
623 · Social Security/Medicare - Dist	No payroll allocated to Admin of P&R
641 · General Maintenance	Ongoing, usual cost, small tools and parts, hardware, supplies
642 · Utilities-Community Center	Increased usage, increased cost
643 · Janitorial Supplies	Increased usage
644 · Landscaping	Properly maintain grounds
645 · General Liab./Workers Comp	Allocated to other parks expenses
646 · Community Center Repairs	Leaking skylight, lights and screen covers, painting, etc
647 · Legal/Consulting	KCC Contract negotiations
651 · General Maintenance	Increase maintenance to improve condition
652 · Repairs	replace damaged and worn items, benches, trash cans, etc
653 · Landscaping	Improve and maintain vegetation, remove trees
654 · Janitorial Supplies	papergoods, cleaning
655 · Rental	equipment rental for repairs/maintenance
656 · Utilities	Ongoing, monthly expense
657 · General Liab/Workers Comp	Insurance allocation
658 · Levy Administration	NBS, tax calculation and administration
674 · Tennis Court Maintenance/Repair	repair damages, clean, maintain
659 · Misc Park Expense	unexpected, small expenses
662 · Utilities - Annex	Capital Projects Funds to fill expense, as needed
665 · Annex General Maintenance	Capital Projects Funds to fill expense, as needed
666 · Annex Repairs	Capital Projects Funds to fill expense, as needed
667 · Annex Landscaping	Capital Projects Funds to fill expense, as needed
668 · Misc Annex Expenses	Capital Projects Funds to fill expense, as needed
669 · Misc Projects	Capital Projects Funds to fill expense, as needed
<u>WASTE REMOVAL EXPENSES</u>	
701 · Bay View Franchise Fees Paid to CCC	3% of Bay View franchise fee due to County
702 - Waste Management Program Administration	Not previously tracked
703 - Other Waste Management Expense	small expense

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<u>DISTRICT EXPENSES</u>	
807 · Salaries	New category tracking in 2019
808 · Payroll Taxes	Was used for all salaries until 2021
809 · Benefits	Holiday, Vaca, Sick, PERS
810 · IT Contract	Rubiconn
815 · Admin Communications	Allocation of telephones
816 · Office Supplies	Normally office supplies
817 · Postage	postage
818 · Mileage Reimbursement	employee use of personal vehicle
819 · Dues/Subscriptions	Affiliate memberships, softare subscriptions
820 · Copier Contract	Smile monthly contract
825 · Board Continuing Ed/Conferences	Increase participation in CSDA courses
826 · Board Meetings	Returning to hybrid TBD
830 · Legal (District/Personnel)	Increase doc review for impending move
831 - Training and Travel (District Personnel)	Incease participation in CSDA courses
835 · Consulting	Ongoing projections for temp move, personnel
840 · Accounting/Audit	outsourced accounting and audit
850 · Insurance	Property and Liability
851 · Workers Comp	WC
860 · Election	Election year
861 · LAFCO	Investment Administration Costs
865 · Police Bldg. Lease	\$4000 mo
866 - Bldg Maint/Repair	minimal repair/leased bldg
867 - Utilities	Expense transferred from PD budget
868 - Janitorial	Expense transferred from PD budget
870 · County Expenditures	County Tax Administration Expense
891 · COVID	No ongoing expense, as of now
898 · Other Expenses	*

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BOND EXPENSE

710 · Bond Administration	No current bond expense. Open to bonds to finance capital projects.
720 · Bond Principal	No current bond expense. Open to bonds to finance capital projects.
730 · Bond Interest	No current bond expense. Open to bonds to finance capital projects.
731 · POB Interest	Bond to reduce UAL. \$82K
975 - Community Center Renovation Loan	Annual payment on loan.
988 · Cost of Debt Issuace	No current bond expense. Open to bonds to finance capital projects.

CAPITAL RESERVE EXPENSE

951 - Reserve 5%	3-6 months operating expenses: 354350*3= \$1,063,050
952 - Contingency 5%	3-6 months operating expenses: 354350*3= \$1,063,051
963 · Patrol Car Accessories	1 spare patrol car computer, rear safety lights for fleet \$15,000 total
965 · Personal Police Equipment-Asset	Class A Jacket/Badges/Hats/Vest/ammunition/cleaning/firearms/parts \$15,000
966 · Police Traffic Equipment	Watch Guard in-car camera system \$25,000 for entire fleet
967 · Station Equipment	Weapon & gear storage/evidence safe/security cameras \$25,000
968 · Office Furn/Eq	Outfit 5 office spaces/Workstations for patrol/ misc office equip \$50,000 est.
969 · Computer Equipment	Replace or upgrade existing computers/patrol printer/administrative printer/monitors
970 - Upgrade Phone System	*Immediate Need Sysco System Server access
972 · Park Buildings Improvement	Any facility need within parks
974 · Other Park Improvements	Aging buildings and outdoor structures need replacement/repair/upgrade: Amphitheater, water run-off/flood control, additional service areas
978 · Pk/Rec Furn/Eq	Benches replacement
982 · Building Reserve	21-22 Swatt Miers \$20K 8-21, \$7,256 6-22 Feasibility Study
983 - Buidling Temporary Move	Studies, research, consulting, permits, advisors, legal