



Board of Directors  
Kensington Police Protection and  
Community Services  
District

**Meeting Agenda**  
**Thursday, February 11, 2021**  
**Via Teleconference**

[www.kppcsd.org/2021-02-11-kppcsd-board-meeting](http://www.kppcsd.org/2021-02-11-kppcsd-board-meeting)

The page at the URL above will have instructions on how to join the online meetings.

*In response to the County and State "shelter in place" orders, the Governor issued an order expanding his prior waiver of normal Brown Act requirements. Executive Order N-29-20, issued March 17, 2020, authorizes all-electronic meetings without a physical location for agency officials or members of the public. The published agenda must advise the public of the means by which it may participate in the meeting and of a procedure by which disabled persons may submit requests for accommodation or modification. The order does not suspend notice requirements.*

*Executive Order N-29-20 is effective while state and/or local public health officials have imposed or recommended social distancing measure. The District must prioritize public health and containing the spread of the Covid-19 virus, which precludes holding physical public meetings. The District will comply with the usual Brown Act requirements to the extent compatible with the directives and recommendations of state and local health officials. We appreciate your understanding.*

**Regular Meeting (7:00 p.m.)**

**CALL TO ORDER**

**ANNOUNCEMENTS FROM CLOSED SESSION**

**GENERAL PUBLIC COMMENT** (Members of the public may address the Board for up to three minutes on items not listed on the agenda that are within the jurisdiction of the District.)

**BOARD/STAFF COMMUNICATION**

- General Manager's Report
- Police Chief Report
- Board of Directors Communication

**CONSENT CALENDAR**

1. Consider Approval of Minutes for the Regular Board Meeting of January 14, 2021. (Action)

2. Receive Financial Reports for the month of December 2020.

**BOARD DISCUSSION AND DETERMINATION**

3. Receive and approve the 2020-21 Mid-Year Budget Review and any associated amendments.
4. Discuss and approve new KPD logo design and associated \$1,900 cost to replace patch on police uniforms.
5. Discuss and direct staff to prepare a Memorial, Dedication and Donation Policy.

**ADJOURNMENT**

The next regular meeting will be held on March 11, 2021.

### **Rules of Decorum at Meetings**

- Please observe the three-minute per person limit (once per item) and twenty-minute total limit, per Board Policy 4120.4.1.
- Members of the public may address the Board on items not listed on the agenda but that are within the jurisdiction of the District during the General Public Comments section.
- Members of the Public may address the Board on items agendaized for discussion and/or action after any report has been presented by appropriate staff or director and the Board has raised its questions regarding that report.
- If there are several speakers, please be concise to give others the opportunity to speak.
- If any meeting is willfully interrupted so as to render the orderly conduct of the meeting infeasible, the Board President may order the person or group of persons causing the disruption removed. If removal of the person or group of persons causing the disruption of the meeting does not restore order, the Board President may order the meeting cleared of all members of the public except members of the media and proceed to address the remaining items on the agenda.

### **General Information**

- All proceedings of the Open Session will be audio and video recorded if possible.
- The District has devices for hearing assistance. Please contact Interim General Manager Marti Brown for information about the equipment.
- Upon request, the Kensington Police Protection and Community Services District will provide written agenda materials in appropriate alternative formats or disability-related modification of disabilities to participate in public meeting. Please send written request, including your name, mailing address, phone number, and a brief description of the requested materials and preferred alternative format or auxiliary aid or service at least two days before the meeting. Requests should be sent to Kensington Police Protection & Community Services District, 217 Arlington Ave, Kensington, CA 94707.
- To be added to the Board Agenda Mailing List, complete and submit the form at <https://www.kppcsd.org/agenda-mailing-list> or by notifying the Clerk of the Board at [llewis@kppcsd.org](mailto:llewis@kppcsd.org).

**POSTED:** Public Safety Building – Colusa Food – Arlington Kiosk and at [www.kppcsd.org](http://www.kppcsd.org). Complete agenda packets are available at the Public Safety Building.

All public records that relate to an open session item of a meeting of the Kensington Police Protection & Community Services District that are distributed to a majority of the Board less than 72 hours before the meeting, excluding records that are exempt from disclosure pursuant to the California Public Records Act, will be available for inspection at the **District offices, 217 Arlington Ave, Kensington, CA 94707** at the same time that those records are distributed or made available to a majority of the Board.

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

**BOARD OF DIRECTORS MEETING MINUTES**  
**Thursday, January 14, 2021**  
**Via Teleconference**

**Special Closed Session Meeting (6:30 p.m.)**

**CALL TO ORDER**

President Sylvia Hacaj called to order the Special Closed Session Meeting of the Board of Directors at 6:32 p.m. Directors Chris Deppe, Eileen Nottoli, and Rachelle Sherris-Watt were present. President Hacaj announced that Director Cyrus Modavi would be absent due to illness.

Staff present included Interim General Manager Bill Lindsay and General Counsel Ann Danforth.

**PUBLIC COMMENT ON CLOSED SESSION AGENDA**

None.

**CLOSED SESSION**

The Board of Directors adjourned to Closed Session pursuant to California Government Code section 54957(b) to consider matters related to the appointment of the District General Manager, including the discussion of individual candidates.

**Regular Meeting (7:00 p.m.)**

**ANNOUNCEMENTS FROM CLOSED SESSION [TS .05]**

President Hacaj announced that in the Special Closed Session Meetings of January 7 and January 14, the Board gave direction to staff.

**CALL TO ORDER [TS 0.25]**

President Hacaj called to order the Regular Meeting of the Board of Directors at 7:06 p.m. Directors Rachelle Sherris-Watt, Eileen Nottoli, and Chris Deppe were present at roll call. President Hacaj announced that Director Cyrus Modavi would be absent due to illness.

Staff present included Interim General Manager Bill Lindsay, Interim Police Chief Walt Schuld, General Counsel Ann Danforth, and Clerk of the Board Lynelle M. Lewis.

**GENERAL PUBLIC COMMENT [TS 1:03]**

The following persons provided public comment: 1) Laurence Nagel said he looked forward to working with the KPPCSD Board to address the unresolved problems in Kensington.

## **BOARD/STAFF COMMUNICATION**

**General Manager's Report.** [TS 2:40] Interim General Manager Bill Lindsay had no report.

**Police Chief Report.** [TS 3:09]. Interim Police Chief Walt Schuld announced that Captain Rickey Hull retired on December 30, 2020. He also announced the promotion of Detective Amit Nath to Police Sargent effective January 4, 2021 and the hiring of Police Captain Mike Gancasz effective January 18, 2021. He recognized several officers who had performed exceptionally well as follows: Letters of Commendation to Officers Roy Bang and Tomiko Fodor, Leadership Award to Officer Amit Nath, and Officer of the Year award to Officer Brad Harms.

**Board of Directors Communication.** [18:07] None.

## **CONSENT CALENDAR [TS 18:15]**

Interim General Manager Lindsay recused himself from participating on Item 5.

### **1. Considered Approval of Minutes for the Regular Board Meeting of December 11, 2020.**

Director Deppe pointed out that the language at the end of the first paragraph on page 3 of 5 should read "will provide an update on the paths no matter what at the next meeting". Director Sherri-Watt pointed out that the volunteer's name on page 3 of 5 in the second sentence of the first paragraph should read "Paula" rather than Paul. Additionally, she pointed out that on page 4 of 5 under public comment of Item 7 the word "liter" should be changed to "litter".

### **2. Received Financial Reports for the Month Ending November 2020.**

Budget vs. Actual Report November 2020; Balance Sheet November 2020; Income Statement November 2020; and Monthly Income Statement – July 2020 – November 2020.

### **3. Received Final Form of Contract with William Driscoll for Maintenance Services at Kensington Park and Community Center.**

The scope of work and associated contract for maintenance services at the Kensington Community Center and Kensington Park is for the base monthly amount of \$900.

### **4. Received Final Form of Contract with Fernando Herrera for Maintenance Services at Kensington Park and Community Center.**

The scope of work and associated contract to provide maintenance services at the Kensington Park, and at the KPPCSD-owned lot at the intersection of Arlington Avenue and Coventry Road, is for the base monthly amount of \$2,225.

### **5. Approved Contract Extension for Interim General Manager Bill Lindsay.**

The Board approved extending Mr. Lindsay's contract until January 31, 2021.

- President Hacaj made a motion to adopt Consent Calendar Items 1-5 with the changes to the Minutes indicated by Director Deppe and Director Sherris-Watt. Director Deppe seconded the motion, and it carried (4-0) by the following roll call vote: AYES (Directors Sherris-Watt, Nottoli, Deppe and Hacaj); NOES (None); and ABSENT (Modavi).

## **BOARD DISCUSSION AND DETERMINATION**

### **6. Consider Approval of an Employment Agreement with Marti Brown to Provide Services as General Manager for the Kensington Police Protection and Community Services District. [TS 22:05]**

Interim General Manager Lindsay presented an overview of the selection process and highlighted the terms of the employment agreement.

- The following persons provided public comment: 1) Linda Lipscomb thanked Chief Schuld for recognizing the work of the officers and she raised concern that the 30-hour work week was not specified in the employment agreement; and 2) Lynn Wolter commented that the work hours should be specified in the employment agreement.
- Director Sherris-Watt made a motion that we enter into an employment agreement with Marti Brown to provide services as General Manager for KPPCSD, the contract length is for one year at an approved salary of \$105.00 per hour, the employment is at will and the other provisions outlined in contract beginning on January 25, 2021. Director Deppe seconded the motion and it carried (4-0) by the following roll call vote: AYES (Directors Sherris-Watt, Nottoli, Deppe and Hacaj); NOES (None); and ABSENT (Modavi).

President Hacaj introduced Ms. Brown who said she is delighted to have the opportunity to serve the Board, residents, and the Police Department.

### **7. Receive a Status Report on the Public Safety Building (PSB) Renovation Project, and Consider Directing Staff to Schedule a Meeting Consisting of Two Members from the KPPCSD and KFPD Boards to Review the Project. [TS 39:58]**

Interim General Manager Lindsay summarized the recommendation to schedule a joint workshop style meeting with the two boards facilitated by General Managers of both agencies.

- The following persons provided public comment: 1) Larry Nagel commented that the KFPD Board expressed the desire to have all board members present and urged the KPPCSD Board to approve this recommendation; 2) Kevin Padian congratulated Chief Schuld on the officer's recognition and supported having both boards meet to understand the options that will be best for the community; 3) A. Stevens Delk commented that there is a discrepancy in the Plan G drawing in the KPPCSD packet and the one posted in the KFPD packet and said it should be resolved so that everyone is talking about the same options; 4) Linda Lipscomb urged the Board to advocate for the Police Department being housed in the PSB; and 5) Lynn Wolter commented that the PSB was built to house both the Police and Fire Departments and she supported keeping them in the same building.

Following discussion, the Board directed staff to proceed with scheduling a joint meeting with the Fire District Board no earlier than our next February meeting and at a time that can be practical for both full boards, general managers, and others that are necessary to attend. President Hacaj noted that there should be enough time to publicly notice the meeting as well.

**8. Receive an Update from Board Members Deppe and Sherris-Watt Regarding Kensington Pathways and Consider Possible Board Action and/or Direction to Staff. [TS 1:05:09]**

Director Deppe presented an update on information gathered pertaining to the paths including: offers of dedication, subdivision maps, property tax history, survey costs, California Environmental Quality Act reports, and a financing option from Contra Costa County. Contra Costa County Supervisor John Gioia proposed setting up Zoom meetings with County resources to identify the information needed and work through the issues related to the paths. He also proposed that in order to get the best use of the available funding, that the District begin with one or two paths--ideally where all property owners were in agreement and those in the best condition. Supervisor Gioia said both agencies will need to discuss ongoing future funding for the paths.

The following persons provided public comment: 1) Rodney Paul expressed support for Supervisor Gioia's offer; 2) Mabry Benson supported prioritizing paths and would like to know more about costs for improvement and liability factors; 3) Nikki Kaiser urged the Board to take advantage of Supervisor Gioia's offer for the paths and said she supported the wishes of the community; 4) Gretchen and Gail Gillfillan supported Supervisor Gioia's offer on the paths; 5) Meryl Natchez supported Supervisor Gioia's proposal; 6) Jane Kaplan commented that she appreciates Supervisor Gioia's approach on the paths; 7) Lisa Caronna expressed thanks for continuing research on the paths and supported Supervisor Gioia's proposal; 8) David Spath expressed appreciation for the work on this issue and urged the Board to accept Supervisor Gioia's proposal; and 9) Mark Altenberg urged support for Supervisor Gioia's offer.

The Board gave direction to staff to brief incoming General Manager Marti Brown and then schedule a meeting with Supervisor Gioia after KPPCSD's next board meeting and depending on the scheduling of the joint meeting with the KFPD Board.

**9. Consider Adopting a Resolution of the Board of Directors of the Kensington Police Protection and Community Services District Amending Section 4020 of the District's Policy and Procedures Manual. [TS 1:42:32]**

General Counsel Danforth provided background information on a proposed amendment to Section 4020 of the District's Policy and Procedures Manual to deactivate the Finance Committee. Board members commented on the pros and cons of the recommended action.

- The following persons provided public comment: 1) Kevin Padian commented that the KPPCSD should have an independent financial planner to assess the District's long-term finances; 2) Linda Lipscomb favored retaining the Finance Committee; 3) Karl Kruger opposed eliminating the Finance Committee; 4) Rob Firmin opposed eliminating the Finance Committee and suggested that the Finance Committee have a set meeting schedule; 5) Meryl Natchez opposed eliminating the Finance Committee; 6) Lynn Wolter opposed eliminating the

Finance Committee; 7) Rick Artis commented that the Finance Committee input was valuable and opposed its elimination; and 8) Elaine Stelton opposed eliminating the Finance Committee and urged reconsideration.

- President Hacaj made a motion to adopt Resolution No. 2021-01, A Resolution of the Board of Directors of the Kensington Police Protection and Community Services District Correcting Policy Numbers and Amending Sections 2030 and 4020 of the District's Policy and Procedures Manual except that Policy 2030.4 to provide that the Board shall adopt a budget at a separate meeting from the review required by Section 2030.3 of this policy. Director Deppe seconded the motion and it carried (4-0) by the following roll call vote: AYES (Directors Deppe, Nottoli, Sherris-Watt, and Hacaj); NOES (None); and ABSENT (Modavi).

**Resolution No. 2021-01** - A Resolution of the Board of Directors of the Kensington Police Protection and Community Services District Correcting Policy Numbers and Amending Sections 2030 and 4020 of the District's Policy and Procedures Manual.

**ADJOURNMENT** [TS 2:29:36]

President Hacaj adjourned the meeting at 9:37 p.m.

SUBMITTED BY:

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Lynelle M. Lewis, District Clerk of the Board

APPROVED: February 11, 2021

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Marti Brown, General Manager

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Sylvia Hacaj, President of the Board

**BOARD OF DIRECTORS MEETING**

**February 11, 2021**

**ITEM 2**

**RECEIPT OF FINANCIAL REPORTS FOR THE MONTH OF DECEMBER 2020**

**SUMMARY OF RECOMMENDATION**

Receive financial reports for the month ending December 2020.

**ATTACHMENTS**

Budget vs. actual report for the month ending December 2020

Balance sheet for the month ending December 2020

Monthly income statement – July 2020 – December 2020

**SUBMITTED BY:**

Jessie Kim

Maze & Associates

Kensington Police Protection Community Services District

Budget vs. Actual

July through December 2020 Goal: 50%

|  | Dec, 2020 Actual  | Jul - Dec, 2020 Actual | FY20-21 Annual Budget | YTD % of Budget |     | Jul - Dec, 2019 Actual | FY19-20 Annual Budget | YTD % of Budget |
|--|-------------------|------------------------|-----------------------|-----------------|-----|------------------------|-----------------------|-----------------|
| <b>Ordinary Income/Expense</b>                 |                   |                        |                       |                 |     |                        |                       |                 |
| <b>Income</b>                                  |                   |                        |                       |                 |     |                        |                       |                 |
| 400 · Police Activities Revenue                |                   |                        |                       |                 |     |                        |                       |                 |
| 401 · Levy Tax                                 | 111,809.96        | 2,007,921.46           | 2,008,935.00          | 100%            |     | 1,913,723.73           | 1,941,000.00          | 99%             |
| 402 · Special Tax-Police                       | 0.00              | 685,710.00             | 681,750.00            | 101%            |     | 681,750.00             | 682,000.00            | 100%            |
| 403 · Misc Tax-Police                          | 0.00              | 0.00                   | 0.00                  | -               |     | 0.00                   | 0.00                  | -               |
| 404 · Measure G Supplemental Tax Rev           | 0.00              | 598,395.70             | 594,872.00            | 101%            |     | 588,397.68             | 588,400.00            | 100%            |
| 409 · Asset seizure forfeit/WEST NET           | 0.00              | 0.00                   | 0.00                  | -               |     | 0.00                   | 0.00                  | -               |
| 410 · Police Fees/Service Charges              | 0.00              | 320.00                 | 1,500.00              | 21%             |     | 1,180.00               | 1,500.00              | 79%             |
| 411 · Kensington Hilltop Srvc Reimb            | 0.00              | 0.00                   | 0.00                  | -               |     | 0.00                   | 0.00                  | -               |
| 412 · Special Assignment Revenue               | 0.00              | 0.00                   | 0.00                  | -               |     | 0.00                   | 0.00                  | -               |
| 413 · West County Crossing Guard Reim          | 0.00              | 0.00                   | 0.00                  | -               |     | 0.00                   | 0.00                  | -               |
| 414 · POST Reimbursement                       | 0.00              | 722.10                 | 3,000.00              | 24%             |     | 4,322.65               | 0.00                  | -               |
| 415 · Grants-Police                            | 0.00              | 30,950.00              | 100,000.00            | 31%             |     | 27,142.95              | 100,000.00            | 27%             |
| 416 · Interest-Police                          | 0.00              | 2,383.58               | 10,000.00             | 24%             |     | 935.44                 | 15,000.00             | 6%              |
| 418 · Misc Police Income                       | 0.00              | 1,827.12               | 5,000.00              | 37%             |     | 2,576.89               | 10,000.00             | 26%             |
| 419 · Supplemental W/C Reimb (4850)            | 0.00              | 0.00                   | 0.00                  | -               |     | 0.00                   | 0.00                  | -               |
| 400 · Police Activities Revenue - Other        | 0.00              | 0.00                   | 0.00                  | -               |     | 0.00                   | 0.00                  | -               |
| <b>Total 400 · Police Activities Revenue</b>   | <b>111,809.96</b> | <b>3,328,229.96</b>    | <b>3,405,057.00</b>   | <b>98%</b>      |     | <b>3,220,029.34</b>    | <b>3,337,900.00</b>   | <b>96%</b>      |
| 420 · Park/Rec Activities Revenue              |                   |                        |                       |                 |     |                        |                       |                 |
| 423 · Misc Tax-Park/Rec                        | 0.00              | 0.00                   | 0.00                  | -               |     | 0.00                   | 0.00                  | -               |
| 424 · Special Tax-L&L                          | 0.00              | 41,529.06              | 41,500.00             | 100%            |     | 40,194.86              | 39,000.00             | 103%            |
| 427 · Community Center Revenue                 | 0.00              | 0.00                   | 15,000.00             | 0%              |     | 0.00                   | 0.00                  | -               |
| 438 · Misc Park/Rec Rev                        | 0.00              | 66.00                  | 0.00                  | -               |     | 40.00                  | 200.00                | 20%             |
| 439 · Contributions for Community Ctr          | 0.00              | 0.00                   | 0.00                  | -               |     | 0.00                   | 0.00                  | -               |
| <b>Total 420 · Park/Rec Activities Revenue</b> | <b>0.00</b>       | <b>41,595.06</b>       | <b>56,500.00</b>      | <b>74%</b>      |     | <b>40,234.86</b>       | <b>39,200.00</b>      | <b>103%</b>     |
| 440 · District Activities Revenue              |                   |                        |                       |                 |     |                        |                       |                 |
| 448a · Franchise Fees Gross                    | 0.00              | 30,833.77              | 100,000.00            | 31%             | <1> | 34,285.51              | 90,000.00             | 38%             |
| 448b · less Franchise Fees Paid Out            | -1,290.22         | -16,319.23             | -43,000.00            | 38%             | <1> | -14,693.80             | -38,570.00            | 38%             |
| 456 · Interest-District                        | 0.00              | 711.84                 | 10,000.00             | 7%              |     | 11,993.26              | 200.00                | 5997%           |
| 458 · Misc District Revenue                    | 0.00              | 0.00                   | 0.00                  | -               |     | -496.40                | 0.00                  | -               |
| 440 · District Activities Revenue - Other      | 0.00              | 0.00                   | 0.00                  | -               |     | 0.00                   | 0.00                  | -               |
| <b>Total 440 · District Activities Revenue</b> | <b>-1,290.22</b>  | <b>15,226.38</b>       | <b>67,000.00</b>      | <b>23%</b>      |     | <b>31,088.57</b>       | <b>51,630.00</b>      | <b>60%</b>      |
| <b>Total Income</b>                            | <b>110,519.74</b> | <b>3,385,051.40</b>    | <b>3,528,557.00</b>   | <b>96%</b>      |     | <b>3,291,352.77</b>    | <b>3,428,730.00</b>   | <b>96%</b>      |
| <b>Expense</b>                                 |                   |                        |                       |                 |     |                        |                       |                 |
| 500 · Police Sal & Ben                         |                   |                        |                       |                 |     |                        |                       |                 |
| 502 · Salary - Officers                        | 102,542.22        | 568,459.45             | 1,097,545.00          | 52%             |     | 404,894.30             | 955,791.00            | 42%             |
| 504 · Compensated Absences                     | 0.00              | 0.00                   | 12,000.00             | 0%              |     | 0.00                   | 9,600.00              | 0%              |
| 506 · Overtime                                 | 581.24            | 61,294.16              | 60,000.00             | 102%            |     | 92,833.37              | 75,000.00             | 124%            |
| 508 · Salary - Non-Sworn                       | 3,361.81          | 20,900.74              | 40,826.00             | 51%             |     | 10,402.23              | 52,912.00             | 20%             |
| 510 · Emergency Sick Leave for Self            | 0.00              | 633.25                 | 0.00                  | 0%              |     | 0.00                   | 0.00                  | -               |
| 516 · Uniform Allowance                        | 791.60            | 4,291.29               | 9,000.00              | 48%             |     | 4,230.12               | 8,200.00              | 52%             |
| 518 · Safety Equipment                         | 0.00              | 1,307.43               | 2,250.00              | 58%             |     | 611.08                 | 2,500.00              | 24%             |
| 521-A · Medical/Vision/Dental-Active           | 11,261.98         | 84,764.58              | 149,243.00            | 57%             |     | 75,791.11              | 146,536.00            | 52%             |
| 521-R · Medical/Vision/Dental-Retired          | 11,953.16         | 103,892.03             | 174,660.00            | 59%             |     | 98,415.89              | 186,097.00            | 53%             |
| 521-T · Medical/Vision/Dental-Trust            | 0.00              | 151,470.00             | 151,304.00            | 100%            |     | 0.00                   | 239,911.00            | 0%              |
| 522 · Insurance - Police                       | 613.80            | 2,852.10               | 5,630.00              | 51%             |     | 1,643.00               | 6,246.00              | 26%             |
| 523 · Social Security/Medicare                 | 0.00              | 1,668.50               | 19,748.00             | 8%              | <2> | 8,824.54               | 16,537.00             | 53%             |
| 524 · Social Security - District               | 977.72            | 5,869.84               | 0.00                  | -               | <2> | 6,709.89               | 3,281.00              | 205%            |

Kensington Police Protection Community Services District

Budget vs. Actual

July through December 2020 Goal: 50%

|   | Dec, 2020 Actual  | Jul - Dec, 2020 Actual | FY20-21 Annual Budget | YTD % of Budget |     | Jul - Dec, 2019 Actual | FY19-20 Annual Budget | YTD % of Budget |
|---|-------------------|------------------------|-----------------------|-----------------|-----|------------------------|-----------------------|-----------------|
| 527 · PERS - District Portion             | 15,490.71         | 91,017.75              | 194,834.00            | 47%             |     | 311,205.85             | 405,090.00            | 77%             |
| 528 · PERS - Officers Portion             | 430.20            | 2,521.81               | 5,866.00              | 43%             |     | 10,005.10              | 23,393.00             | 43%             |
| 529 · Pension Obln Bond Payment           | 0.00              | 0.00                   | 264,016.00            | 0%              | <3> | 0.00                   | 0.00                  | -               |
| 530 · Workers Comp                        | 0.00              | 27,644.96              | 27,645.00             | 100%            |     | 67,555.81              | 92,000.00             | 73%             |
| 540 · Advanced Industrial Disability      | 0.00              | 0.00                   | 0.00                  | -               |     | 0.00                   | 0.00                  | -               |
| 541 · Consultant/Operational Audit        | 0.00              | 0.00                   | 0.00                  | -               |     | 0.00                   | 0.00                  | -               |
| <b>Total 500 · Police Sal &amp; Ben</b>   | <b>148,004.44</b> | <b>1,128,587.89</b>    | <b>2,214,567.00</b>   | <b>51%</b>      |     | <b>1,093,122.29</b>    | <b>2,223,094.00</b>   | <b>49%</b>      |
| 550 · Other Police Expenses               |                   |                        |                       |                 |     |                        |                       |                 |
| 552 · Expendable Police Supplies          | 5.84              | 2,151.28               | 2,200.00              | 98%             |     | 699.68                 | 2,200.00              | 32%             |
| 553 · Range/Ammunition Supplies           | 0.00              | 2,464.96               | 5,500.00              | 45%             | <4> | 397.68                 | 5,500.00              | 7%              |
| 554 · Traffic Safety                      | 149.41            | 4,319.41               | 5,000.00              | 86%             | <5> | 0.00                   | 0.00                  | -               |
| 560 · Crossing Guard                      | 0.00              | 0.00                   | 15,000.00             | 0%              |     | 6,288.24               | 14,893.00             | 42%             |
| 561 · Vehicle Fuel                        | 1,177.15          | 7,471.22               | 11,000.00             | 68%             |     | 0.00                   | 0.00                  | -               |
| 562 · Vehicle Operation                   | 53.98             | 7,124.06               | 16,000.00             | 45%             |     | 19,254.22              | 30,000.00             | 64%             |
| 563 · Vehicle Lease                       | 0.00              | 0.00                   | 64,000.00             | 0%              |     | 0.00                   | 0.00                  | -               |
| 564 · Communications                      | -3,723.69         | 135,540.79             | 127,300.00            | 106%            |     | 124,026.90             | 142,578.00            | 87%             |
| 566 · Radio Maintenance                   | 0.00              | -5,620.51              | 5,000.00              | -112%           |     | 0.00                   | 0.00                  | -               |
| 567 · Alarm                               | 0.00              | 465.78                 | 1,000.00              | 47%             |     | 0.00                   | 0.00                  | -               |
| 568 · Prisoner/Case Exp./Booking          | 0.00              | 2,124.85               | 5,000.00              | 42%             |     | 2,300.84               | 12,000.00             | 19%             |
| 569 · Storage                             | 0.00              | 0.00                   | 1,700.00              | 0%              |     | 0.00                   | 0.00                  | -               |
| 570 · Training                            | 819.27            | 11,093.68              | 10,000.00             | 111%            |     | 7,649.24               | 10,000.00             | 76%             |
| 571 · Records                             | 450.00            | 450.00                 | 3,500.00              | 13%             |     | 0.00                   | 0.00                  | -               |
| 572 · Hiring                              | 0.00              | 5,584.73               | 15,750.00             | 35%             |     | 5,917.80               | 15,750.00             | 38%             |
| 574 · Reserve Officers                    | 2,204.21          | 0.00                   | 4,000.00              | 0%              |     | 0.00                   | 4,000.00              | 0%              |
| 576 · Misc. Dues, Meals & Travel          | 59.00             | 2,094.00               | 2,350.00              | 89%             |     | 4,510.79               | 2,850.00              | 158%            |
| 578 · POST - Reimburse                    | 0.00              | 150.00                 | 500.00                | 30%             |     | 0.00                   | 0.00                  | -               |
| 580 · Utilities - Police                  | 4,842.29          | 4,951.39               | 13,800.00             | 36%             |     | 4,602.71               | 13,800.00             | 33%             |
| 581 · Bldg Repairs/Maint.                 | 0.00              | 0.00                   | 3,000.00              | 0%              |     | 313.66                 | 3,000.00              | 10%             |
| 582 · Expendable Office Supplies          | 191.44            | 1,498.37               | 6,500.00              | 23%             |     | 4,199.67               | 6,500.00              | 65%             |
| 587 · IT Contract                         | 1,228.00          | 11,115.64              | 13,000.00             | 86%             |     | 0.00                   | 0.00                  | -               |
| 588 · Telephone                           | 6,335.39          | 10,071.88              | 27,500.00             | 37%             |     | 2,858.95               | 5,280.00              | 54%             |
| 590 · Janitorial                          | 308.56            | 1,701.05               | 4,000.00              | 43%             |     | 1,706.70               | 4,000.00              | 43%             |
| 591 · General Liability Insurance         | 0.00              | 24,309.17              | 24,309.00             | 100%            |     | 0.00                   | 0.00                  | -               |
| 592 · Publications                        | 3,121.00          | 3,121.00               | 3,500.00              | 89%             |     | 3,030.00               | 3,500.00              | 87%             |
| 593 · Volunteer Programs                  | 0.00              | 0.00                   | 2,500.00              | 0%              |     | 0.00                   | 0.00                  | -               |
| 594 · Community Policing                  | 0.00              | 120.00                 | 4,500.00              | 3%              |     | 0.00                   | 4,500.00              | 0%              |
| 595 · Legal/Consulting - Police           | 402.15            | 1,190.60               | 25,000.00             | 5%              |     | 55,877.03              | 50,000.00             | 112%            |
| 596 · CAL I.D.                            | 0.00              | 0.00                   | 6,100.00              | 0%              |     | 0.00                   | 6,100.00              | 0%              |
| 599 · Police Taxes Measure G Admin        | 0.00              | 1,004.69               | 4,000.00              | 25%             |     | 2,926.48               | 4,000.00              | 73%             |
| 550 · Other Police Expenses - Other       | 0.00              | 263.31                 | 0.00                  | 0%              |     | 0.00                   | 0.00                  | -               |
| <b>Total 550 · Other Police Expenses</b>  | <b>17,624.00</b>  | <b>234,761.35</b>      | <b>432,509.00</b>     | <b>54%</b>      |     | <b>246,560.59</b>      | <b>340,451.00</b>     | <b>72%</b>      |
| 600 · Park/Rec Sal & Ben                  |                   |                        |                       |                 |     |                        |                       |                 |
| 601 · Park & Rec Administrator            | 0.00              | 0.00                   | 3,380.00              | 0%              |     | 4,749.76               | 6,788.00              | 70%             |
| 602 · Custodian                           | 700.00            | 1,200.00               | 6,000.00              | 20%             |     | 2,810.00               | 5,250.00              | 54%             |
| 623 · Social Security/Medicare - Dist     | 0.00              | 0.00                   | 259.00                | 0%              |     | 0.00                   | 519.00                | 0%              |
| <b>Total 600 · Park/Rec Sal &amp; Ben</b> | <b>700.00</b>     | <b>1,200.00</b>        | <b>9,639.00</b>       | <b>12%</b>      |     | <b>7,559.76</b>        | <b>12,557.00</b>      | <b>60%</b>      |
| 635 · Park/Recreation Expenses            |                   |                        |                       |                 |     |                        |                       |                 |
| 640 · Community Center Expenses           |                   |                        |                       |                 |     |                        | 0.00                  | -               |
| 641 · General Maintenance                 | 0.00              | 280.00                 | 1,000.00              | 28%             |     | 0.00                   | 0.00                  | -               |

Kensington Police Protection Community Services District

Budget vs. Actual

July through December 2020 Goal: 50%

|  | Dec, 2020 Actual | Jul - Dec, 2020 Actual | FY20-21 Annual Budget | YTD % of Budget | Jul - Dec, 2019 Actual | FY19-20 Annual Budget | YTD % of Budget |
|--|------------------|------------------------|-----------------------|-----------------|------------------------|-----------------------|-----------------|
| 642 · Utilities-Community Center             | 428.84           | 3,064.86               | 6,131.00              | 50%             | 1,822.76               | 1,327.00              | 137%            |
| 643 · Janitorial Supplies                    | 0.00             | 0.00                   | 500.00                | 0%              | 125.55                 | 250.00                | 50%             |
| 644 · Landscaping                            | 0.00             | 2,760.00               | 7,500.00              | 37%             | 0.00                   | 0.00                  | -               |
| 645 · General Liab./Workers Comp             | 0.00             | 6,431.71               | 6,788.00              | 95%             | 0.00                   | 0.00                  | -               |
| 646 · Community Center Repairs               | 0.00             | 135.00                 | 1,500.00              | 9%              | 870.93                 | 2,400.00              | 36%             |
| 647 · Rental                                 | 0.00             | 0.00                   | 500.00                | 0%              | 0.00                   | 0.00                  | -               |
| 648 · Community Center Equip Maint           | 0.00             | 0.00                   | 0.00                  | -               | 318.62                 | 3,000.00              | 11%             |
| 649 · Misc                                   | 0.00             | 0.00                   | 250.00                | 0%              | 0.00                   | 0.00                  | -               |
| 640 · Community Center Expenses - Other      | 0.00             | 0.00                   | 0.00                  | -               | 0.00                   | 0.00                  | -               |
| <b>Total 640 · Community Center Expenses</b> | <b>428.84</b>    | <b>12,671.57</b>       | <b>24,169.00</b>      | <b>52%</b>      | <b>3,137.86</b>        | <b>6,977.00</b>       | <b>45%</b>      |
| 650 · Park                                   |                  |                        |                       |                 |                        |                       |                 |
| 651 · General Maintenance                    | 0.00             | 0.00                   | 48,500.00             | 0%              | 0.00                   | 0.00                  | -               |
| 652 · Repairs                                | 0.00             | 761.80                 | 5,000.00              | 15%             | 0.00                   | 0.00                  | -               |
| 653 · Landscaping                            | 2,050.00         | 8,200.00               | 12,500.00             | 66%             | 0.00                   | 0.00                  | -               |
| 654 · Janitorial Supplies                    | 0.00             | 0.00                   | 250.00                | 0%              | 0.00                   | 0.00                  | -               |
| 655 · Rental                                 | 0.00             | 0.00                   | 500.00                | 0%              | 0.00                   | 0.00                  | -               |
| 656 · Utilities                              | 296.46           | 7,247.50               | 13,000.00             | 56%             | 0.00                   | 0.00                  | -               |
| 657 · General Liab/Workers Comp              | 0.00             | 6,431.71               | 6,710.00              | 96%             | 0.00                   | 0.00                  | -               |
| 658 · Levy Administration                    | 0.00             | 0.00                   | 6,000.00              | 0%              | 0.00                   | 0.00                  | -               |
| 659 · Misc                                   | 0.00             | 124.06                 | 250.00                | 50%             | 0.00                   | 0.00                  | -               |
| <b>Total 650 · Park</b>                      | <b>2,346.46</b>  | <b>22,765.07</b>       | <b>92,710.00</b>      | <b>25%</b>      | <b>0.00</b>            | <b>0.00</b>           | <b>-</b>        |
| 660 · Annex Expenses                         |                  |                        |                       |                 |                        |                       |                 |
| 662 · Utilities - Annex                      | 0.00             | 0.00                   | 0.00                  | -               | 0.00                   | 0.00                  | -               |
| 665 · Annex General Maintenance              | 0.00             | 0.00                   | 1,000.00              | 0%              | 0.00                   | 0.00                  | -               |
| 666 · Annex Repairs                          | 0.00             | 0.00                   | 1,000.00              | 0%              | 0.00                   | 0.00                  | -               |
| 667 · Annex Landscaping                      | 0.00             | 1,640.00               | 5,000.00              | 33%             | 0.00                   | 0.00                  | -               |
| 668 · Misc Annex Expenses                    | 0.00             | 0.00                   | 0.00                  | -               | 0.00                   | 4,000.00              | 0%              |
| 669 · Misc Projects                          | 0.00             | 0.00                   | 2,000.00              | 0%              | 0.00                   | 0.00                  | -               |
| <b>Total 660 · Annex Expenses</b>            | <b>0.00</b>      | <b>1,640.00</b>        | <b>9,000.00</b>       | <b>18%</b>      | <b>0.00</b>            | <b>4,000.00</b>       | <b>0%</b>       |
| 670 · Gardening Supplies                     | 0.00             | 0.00                   | 0.00                  | -               | 0.00                   | 1,000.00              | 0%              |
| 672 · Kensington Park O&M                    | 0.00             | 3,621.09               | 0.00                  | -               | 44,894.09              | 90,600.00             | 50%             |
| 674 · Tennis Courts (new title)              | 0.00             | 21,500.00              | 22,500.00             | 96%             | 0.00                   | 10,000.00             | 0%              |
| 678 · Misc Park/Rec Expense                  | 0.00             | 0.00                   | 0.00                  | -               | 650.00                 | 1,000.00              | 65%             |
| <b>Total 635 · Park/Recreation Expenses</b>  | <b>2,775.30</b>  | <b>62,197.73</b>       | <b>148,379.00</b>     | <b>42%</b>      | <b>48,681.95</b>       | <b>113,577.00</b>     | <b>43%</b>      |
| 800 · District Expenses                      |                  |                        |                       |                 |                        |                       |                 |
| 808 · District Salaries                      | 11,892.51        | 95,252.82              | 282,500.00            | 34%             | 86,897.07              | 227,347.00            | 38%             |
| 809 · District Payroll Taxes                 | 1,536.51         | 9,332.58               | 22,000.00             | 42%             | -472.39                | 17,392.00             | -3%             |
| 810 · IT Contract                            | 1,182.75         | 15,179.64              | 11,244.00             | 135%            | 18,150.16              | 30,088.00             | 60%             |
| 815 · Admin Communications                   | 349.98           | 3,268.09               | 5,000.00              | 65%             | 1,961.13               | 5,000.00              | 39%             |
| 816 · Office Supplies                        | 0.00             | 810.86                 | 2,000.00              | 41%             | 0.00                   | 0.00                  | -               |
| 817 · Postage                                | 0.00             | 467.03                 | 500.00                | 93%             | 0.00                   | 0.00                  | -               |
| 818 · Mileage                                | 0.00             | 0.00                   | 200.00                | 0%              | 0.00                   | 0.00                  | -               |
| 819 · Dues/Subscriptions                     | 0.00             | 118.94                 | 7,800.00              | 2%              | 0.00                   | 0.00                  | -               |
| 820 · Copier Contract                        | 529.45           | 1,997.94               | 6,893.00              | 29%             | 3,138.91               | 6,893.00              | 46%             |
| 825 · Board Continuing Ed/Conferences        | 0.00             | 0.00                   | 5,000.00              | 0%              | 0.00                   | 0.00                  | -               |
| 826 · Board Meetings                         | 11.99            | 35.97                  | 2,000.00              | 2%              | 0.00                   | 0.00                  | -               |
| 830 · Legal (District/Personnel)             | 7,601.06         | 25,953.53              | 85,000.00             | 31%             | 116,229.52             | 80,840.00             | 144%            |
| 835 · Consulting                             | 0.00             | 20,491.85              | 30,000.00             | 68%             | 16,737.50              | 25,800.00             | 65%             |
| 840 · Accounting                             | 13,305.00        | 31,725.00              | 35,000.00             | 91%             | 38,060.34              | 51,450.00             | 74%             |

Kensington Police Protection Community Services District

Budget vs. Actual

July through December 2020 Goal: 50%

|  | Dec, 2020 Actual   | Jul - Dec, 2020 Actual | FY20-21 Annual Budget | YTD % of Budget |     | Jul - Dec, 2019 Actual | FY19-20 Annual Budget | YTD % of Budget |
|--|--------------------|------------------------|-----------------------|-----------------|-----|------------------------|-----------------------|-----------------|
| 850 · Insurance                        | 0.00               | 24,309.17              | 24,308.00             | 100%            | <6> | 45,280.36              | 70,000.00             | 65%             |
| 851 · Workers Comp                     | 0.00               | 11,876.67              | 7,088.00              | 168%            | <7> | 0.00                   | 0.00                  | -               |
| 860 · Election                         | 0.00               | 0.00                   | 6,400.00              | 0%              |     | 0.00                   | 0.00                  | -               |
| 861 · LAFCO                            | 0.00               | 1,728.55               | 2,200.00              | 79%             |     | 0.00                   | 0.00                  | -               |
| 865 · Police Bldg. Lease               | 3,050.25           | 18,301.25              | 40,000.00             | 46%             |     | 12,201.00              | 36,603.00             | 33%             |
| 870 · County Expenditures              | 0.00               | 6,652.06               | 24,300.00             | 27%             |     | 7,522.12               | 24,300.00             | 31%             |
| 890 · Waste/Recycle                    | 200.00             | 1,300.00               | 5,000.00              | 26%             |     | 1,100.00               | 51,000.00             | 2%              |
| 891 · COVID                            | 900.00             | 5,017.16               | 0.00                  | 0%              |     | 0.00                   | 0.00                  | -               |
| 898 · Misc. Expenses                   | 1,283.26           | 11,349.09              | 10,000.00             | 113%            | <8> | 19,996.26              | 26,650.00             | 75%             |
| 899 · Depreciation Expense             | 0.00               | 0.00                   | 0.00                  | -               |     | 0.00                   | 0.00                  | -               |
| <b>Total 800 · District Expenses</b>   | <b>41,842.76</b>   | <b>285,168.20</b>      | <b>614,433.00</b>     | <b>46%</b>      |     | <b>366,801.98</b>      | <b>653,363.00</b>     | <b>56%</b>      |
| 950 · Capital Outlay                   |                    |                        |                       |                 |     |                        |                       |                 |
| 965 · Personal Police Equipment-Asset  | 0.00               | 2,849.29               | 1,000.00              | 285%            |     | 0.00                   | 0.00                  | -               |
| 966 · Police Traffic Equipment         | 0.00               | 0.00                   | 0.00                  | -               |     | 1,000.00               | 0.00                  | -               |
| 968 · Office Furn/Eq                   | 0.00               | 861.67                 | 0.00                  | -               |     | 0.00                   | 0.00                  | -               |
| 969 · Computer Equipment               | 0.00               | 2,044.78               | 7,000.00              | 29%             |     | 1,296.22               | 1,500.00              | 86%             |
| 971 · Park Land                        | 0.00               | 0.00                   | 5,000.00              | 0%              |     | 0.00                   | 0.00                  | -               |
| 972 · Park Buildings Improvement       | 0.00               | 0.00                   | 0.00                  | -               |     | 0.00                   | 0.00                  | -               |
| 974 · Other Park Improvements          | 0.00               | 0.00                   | 1,500.00              | 0%              |     | 1,445.88               | 0.00                  | -               |
| 975 · Community Center Loan Repayment  | 0.00               | 0.00                   | 30,617.00             | 0%              |     | 0.00                   | 30,617.00             | 0%              |
| 985 · Comm. Ctr Renovation (Cap Fund)  | 0.00               | 140,210.86             | 245,788.82            | 57%             |     | 934,807.75             | 1,761,670.00          | 53%             |
| <b>Total 950 · Capital Outlay</b>      | <b>0.00</b>        | <b>145,966.60</b>      | <b>290,905.82</b>     | <b>50%</b>      |     | <b>938,549.85</b>      | <b>1,793,787.00</b>   | <b>52%</b>      |
| <b>Total Expense</b>                   | <b>210,946.50</b>  | <b>1,857,881.77</b>    | <b>3,710,432.82</b>   | <b>50%</b>      |     | <b>2,701,276.42</b>    | <b>5,136,829.00</b>   | <b>53%</b>      |
| Net Ordinary Income                    | -100,426.76        | 1,527,169.63           | -181,875.82           | -840%           |     | 590,076.35             | -1,708,099.00         | -35%            |
| Other Income/Expense                   |                    |                        |                       |                 |     |                        |                       |                 |
| Other Expense                          |                    |                        |                       |                 |     |                        |                       |                 |
| 700 · Bond Issue Expenses              |                    |                        |                       |                 |     |                        |                       |                 |
| 701 · Bond Proceeds                    | 0.00               | 0.00                   | 0.00                  | -               |     | -65,001.28             | 0.00                  | -               |
| 710 · Bond Admin.                      | 0.00               | 2,979.82               | 0.00                  | -               |     | 9,975.22               | 0.00                  | -               |
| 715 · Bond Interest Income             | 0.00               | -539.67                | 0.00                  | -               |     | -576.06                | 0.00                  | -               |
| 720 · Bond Principal                   | 0.00               | 150,662.12             | 0.00                  | -               |     | 149,165.48             | 0.00                  | -               |
| 730 · Bond Interest                    | 0.00               | 3,201.57               | 0.00                  | -               |     | 6,371.34               | 0.00                  | -               |
| <b>Total 700 · Bond Issue Expenses</b> | <b>0.00</b>        | <b>156,303.84</b>      | <b>0.00</b>           | <b>-</b>        |     | <b>99,934.70</b>       | <b>0.00</b>           | <b>-</b>        |
| <b>Total Other Expense</b>             | <b>0.00</b>        | <b>156,303.84</b>      | <b>0.00</b>           | <b>-</b>        |     | <b>99,934.70</b>       | <b>0.00</b>           | <b>-</b>        |
| Net Other Income                       | 0.00               | -156,303.84            | 0.00                  | -               |     | -99,934.70             | 0.00                  | -               |
| <b>Net Income</b>                      | <b>-100,426.76</b> | <b>1,370,865.79</b>    | <b>-181,875.82</b>    | <b>-754%</b>    |     | <b>490,141.65</b>      | <b>-1,708,099.00</b>  | <b>-29%</b>     |

- <1> December fees were collected and paid in January 2021
- <2> Medicare and Social Security were budgeted together
- <3> First Payment was recorded in January 2021
- <4> Evaluation Signs ordered \$2.850
- <5> Paid \$105,000 to City of Albany for Dispatch staff services for FY20-21
- <6> Paid for FY20-21
- <7> SDRMA payment was not budgeted \$4,788.22
- <8> Annual Membership due for CSDA is included \$7,253

Kensington Police Protection & Community Services District  
**Balance Sheet**  
As of December 31, 2020

|  | <u>Dec 31, 20</u>  |
|--|--------------------|
| <b>ASSETS</b>                          |                    |
| <b>Current Assets</b>                  |                    |
| <b>Checking/Savings</b>                |                    |
| 100 · Petty Cash                       | 100.00             |
| 110 · CCC Cash Accts                   |                    |
| 112 · General Fund                     | 1,550,645.22       |
| 114 · Land & Light-Park O&M            | 96,334.66          |
| 116 · PB Admin-Cash                    | -84,127.97         |
| 117 · PB Resv-Cash                     | 25,378.68          |
|  | <hr/>              |
| <b>Total 110 · CCC Cash Accts</b>      | 1,588,230.59       |
| 120 · Mech's Cash Accts                |                    |
| 125 · Property Acct                    | 2,823.13           |
|  | <hr/>              |
| <b>Total 120 · Mech's Cash Accts</b>   | 2,823.13           |
| 130 · County Invest Accts              |                    |
| 133 · PB Resv-Inv                      | 93,430.00          |
|  | <hr/>              |
| <b>Total 130 · County Invest Accts</b> | 93,430.00          |
| 134 · CCC LAIF Accounts                |                    |
| 134a · General LAIF                    | 207,358.74         |
| 134b · COPS LAIF                       | 1,589.64           |
| 134d · Garbage/Bay View LAIF           | 177,167.76         |
|  | <hr/>              |
| <b>Total 134 · CCC LAIF Accounts</b>   | 386,116.14         |
| <b>Total Checking/Savings</b>          | 2,070,699.86       |
| <b>Accounts Receivable</b>             |                    |
| 143 · Advance on Prop Taxes            | 1,497,285.01       |
| 144 · Advance on Suppl. Taxes          | 25,636.87          |
| 146 · Advance on LLD Taxes             | 17,900.50          |
| 148 · Interest Receivable              | 409.13             |
|  | <hr/>              |
| <b>Total Accounts Receivable</b>       | 1,541,231.51       |
| <b>Other Current Assets</b>            |                    |
| 149 · Bond Interest Receivable         | 598.00             |
| 150 · Bond Interest Rec - Contra       | -598.00            |
| 152 · Bond Assessment Receivable       | 183,305.00         |
| 153 · Prepaid Expenses                 | 0.01               |
|  | <hr/>              |
| <b>Total Other Current Assets</b>      | 183,305.01         |
| <b>Total Current Assets</b>            | <hr/> 3,795,236.38 |
| <b>Fixed Assets</b>                    |                    |
| 160 · Police Fixed Assets              |                    |

## Kensington Police Protection &amp; Community Services District

## Balance Sheet

As of December 31, 2020

|  | <u>Dec 31, 20</u>    |
|--|----------------------|
| 161 · Police Bldg Improvements           | 200,061.36           |
| 162 · Patrol Cars                        | 188,274.73           |
| 163 · Patrol Cars Accessories            | 42,019.64            |
| 165 · Personal Police Equipment          | 39,903.32            |
| 166 · Police Traffic Equipment           | 19,008.23            |
| 167 · Station Equipment-Police           | 61,325.49            |
| 168 · Office Furn & Equip                | 102,129.00           |
| 169 · Computer Equip                     | 51,144.10            |
| <b>Total 160 · Police Fixed Assets</b>   | <b>703,865.87</b>    |
| <b>170 · Park/Rec Fixed Assets</b>       |                      |
| 171 · Land                               | 2,808,347.00         |
| 172 · Community Center Building          | 384,049.00           |
| 173 · Community Center Improvements      | 158,833.25           |
| 174 · Park Improvements                  | 875,874.39           |
| 178 · Pk/R Furn & Fixtures               | 50,600.28            |
| 188 · Construction in Progress           | 229,222.97           |
| <b>Total 170 · Park/Rec Fixed Assets</b> | <b>4,506,926.89</b>  |
| <b>189 · Accumulated Depreciation</b>    | <b>-1,347,618.37</b> |
| <b>Total Fixed Assets</b>                | <b>3,863,174.39</b>  |
| <b>Other Assets</b>                      |                      |
| 190 · Deferred Outflows - OPEB           | 460,960.00           |
| 199 · Suspense                           | 262,615.74           |
| <b>Total Other Assets</b>                | <b>723,575.74</b>    |
| <b>TOTAL ASSETS</b>                      | <b>8,381,986.51</b>  |
| <b>LIABILITIES &amp; EQUITY</b>          |                      |
| <b>Liabilities</b>                       |                      |
| <b>Current Liabilities</b>               |                      |
| <b>Other Current Liabilities</b>         |                      |
| <b>220 · Payroll Liabilities</b>         |                      |
| 225 · PERS - (District Portion)          | 1,045.34             |
| 226 · PERS (Officers Portion)            | 1,962.41             |
| 229 · KPOA Dues, Legal Def., Survivor    | 11.00                |
| <b>Total 220 · Payroll Liabilities</b>   | <b>3,018.75</b>      |
| <b>Total Other Current Liabilities</b>   | <b>3,018.75</b>      |
| <b>Total Current Liabilities</b>         | <b>3,018.75</b>      |
| <b>Long Term Liabilities</b>             |                      |
| 240 · 2020 Pension Obligation Bond       | 4,544,000.00         |
| 250 · Bond Debt                          |                      |

## Kensington Police Protection &amp; Community Services District

02/08/21

## Balance Sheet

Accrual Basis

As of December 31, 2020

|                                       | <u>Dec 31, 20</u>          |
|---------------------------------------|----------------------------|
| 251 · Bond Debt-County                | 299,813.00                 |
| 253 · Bond Interest Payable           | <u>4,247.56</u>            |
| <b>Total 250 · Bond Debt</b>          | 304,060.56                 |
| 265 · Compensated Absence/Vac Buyback | 63,305.62                  |
| 290 · Community Center Loan           | 250,000.00                 |
| 295 · Net OPEB Liability              | 2,554,131.00               |
| 297 · Deferred Inflows - OPEB         | <u>516,952.00</u>          |
| <b>Total Long Term Liabilities</b>    | <u>8,232,449.18</u>        |
| <b>Total Liabilities</b>              | 8,235,467.93               |
| <b>Equity</b>                         |                            |
| 350 · Invest. in Assets               | 3,867,244.42               |
| 390 · Retained Earnings               | -5,271,918.23              |
| 391 · Retained Earnings - Bond        | 180,326.60                 |
| Net Income                            | <u>1,370,865.79</u>        |
| <b>Total Equity</b>                   | <u>146,518.58</u>          |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <u><u>8,381,986.51</u></u> |

## Kensington Police Protection &amp; Community Services District

## Profit &amp; Loss

July through December 2020

|  | <u>Jul - Dec 20</u> |
|--|---------------------|
| <b>Ordinary Income/Expense</b>                 |                     |
| <b>Income</b>                                  |                     |
| <b>400 · Police Activities Revenue</b>         |                     |
| 401 · Levy Tax                                 | 2,007,921.46        |
| 402 · Special Tax-Police                       | 685,710.00          |
| 404 · Measure G Supplemental Tax Rev           | 598,395.70          |
| 410 · Police Fees/Service Charges              | 320.00              |
| 414 · POST Reimbursement                       | 722.10              |
| 415 · Grants-Police                            | 30,950.00           |
| 416 · Interest-Police                          | 2,383.58            |
| 418 · Misc Police Income                       | 1,827.12            |
| <b>Total 400 · Police Activities Revenue</b>   | <u>3,328,229.96</u> |
| <b>420 · Park/Rec Activities Revenue</b>       |                     |
| 424 · Special Tax-L&L                          | 41,529.06           |
| 438 · Misc Park/Rec Rev                        | 66.00               |
| <b>Total 420 · Park/Rec Activities Revenue</b> | <u>41,595.06</u>    |
| <b>440 · District Activities Revenue</b>       |                     |
| 448a · Franchise Fees Gross                    | 30,833.77           |
| 448b · less Franchise Fees Paid Out            | -16,319.23          |
| 456 · Interest-District                        | 711.84              |
| <b>Total 440 · District Activities Revenue</b> | <u>15,226.38</u>    |
| <b>Total Income</b>                            | <u>3,385,051.40</u> |
| <b>Expense</b>                                 |                     |
| <b>500 · Police Sal &amp; Ben</b>              |                     |
| 502 · Salary - Officers                        | 568,459.45          |
| 506 · Overtime                                 | 61,294.16           |
| 508 · Salary - Non-Sworn                       | 20,900.74           |
| 510 · Emergency Sick Leave for Self            | 633.25              |
| 516 · Uniform Allowance                        | 4,291.29            |
| 518 · Safety Equipment                         | 1,307.43            |
| 521-A · Medical/Vision/Dental-Active           | 84,764.58           |
| 521-R · Medical/Vision/Dental-Retired          | 103,892.03          |
| 521-T · Medical/Vision/Dental-Trust            | 151,470.00          |
| 522 · Insurance - Police                       | 2,852.10            |
| 523 · Social Security/Medicare                 | 1,668.50            |
| 524 · Social Security - District               | 5,869.84            |
| 527 · PERS - District Portion                  | 91,017.75           |
| 528 · PERS - Officers Portion                  | 2,521.81            |
| 530 · Workers Comp                             | 27,644.96           |
| <b>Total 500 · Police Sal &amp; Ben</b>        | <u>1,128,587.89</u> |
| <b>550 · Other Police Expenses</b>             |                     |

## Kensington Police Protection &amp; Community Services District

02/04/21

## Profit &amp; Loss

Accrual Basis

July through December 2020

|  | <u>Jul - Dec 20</u> |
|--|---------------------|
| 552 · Expendable Police Supplies             | 2,151.28            |
| 553 · Range/Ammunition Supplies              | 2,464.96            |
| 554 · Traffic Safety                         | 4,319.41            |
| 561 · Vehicle Fuel                           | 7,471.22            |
| 562 · Vehicle Operation                      | 7,124.06            |
| 564 · Communications                         | 135,540.79          |
| 566 · Radio Maintenance                      | -5,620.51           |
| 567 · Alarm                                  | 465.78              |
| 568 · Prisoner/Case Exp./Booking             | 2,124.85            |
| 570 · Training                               | 11,093.68           |
| 571 · Records                                | 450.00              |
| 572 · Hiring                                 | 5,584.73            |
| 576 · Misc. Dues, Meals & Travel             | 2,094.00            |
| 578 · POST - Reimburse                       | 150.00              |
| 580 · Utilities - Police                     | 4,951.39            |
| 582 · Expendable Office Supplies             | 1,498.37            |
| 587 · IT Contract                            | 11,115.64           |
| 588 · Telephone                              | 10,071.88           |
| 590 · Janitorial                             | 1,701.05            |
| 591 · General Liability Insurance            | 24,309.17           |
| 592 · Publications                           | 3,121.00            |
| 594 · Community Policing                     | 120.00              |
| 595 · Legal/Consulting - Police              | 1,190.60            |
| 599 · Police Taxes Measure G Admin           | 1,004.69            |
| 550 · Other Police Expenses - Other          | 263.31              |
| <b>Total 550 · Other Police Expenses</b>     | <b>234,761.35</b>   |
| <b>600 · Park/Rec Sal &amp; Ben</b>          |                     |
| 602 · Custodian                              | 1,200.00            |
| <b>Total 600 · Park/Rec Sal &amp; Ben</b>    | <b>1,200.00</b>     |
| <b>635 · Park/Recreation Expenses</b>        |                     |
| 640 · Community Center Expenses              |                     |
| 641 · General Maintenance                    | 280.00              |
| 642 · Utilities-Community Center             | 3,064.86            |
| 644 · Landscaping                            | 2,760.00            |
| 645 · General Liab./Workers Comp             | 6,431.71            |
| 646 · Community Center Repairs               | 135.00              |
| <b>Total 640 · Community Center Expenses</b> | <b>12,671.57</b>    |
| <b>650 · Park</b>                            |                     |
| 652 · Repairs                                | 761.80              |
| 653 · Landscaping                            | 8,200.00            |
| 656 · Utilities                              | 7,247.50            |
| 657 · General Liab/Workers Comp              | 6,431.71            |

## Kensington Police Protection &amp; Community Services District

## Profit &amp; Loss

July through December 2020

|   | <u>Jul - Dec 20</u> |
|---|---------------------|
| 659 · Misc                                  | 124.06              |
| <b>Total 650 · Park</b>                     | <b>22,765.07</b>    |
| 660 · Annex Expenses                        |                     |
| 667 · Annex Landscaping                     | 1,640.00            |
| <b>Total 660 · Annex Expenses</b>           | <b>1,640.00</b>     |
| 672 · Kensington Park O&M                   | 3,621.09            |
| 674 · Tennis Courts (new title)             | 21,500.00           |
| <b>Total 635 · Park/Recreation Expenses</b> | <b>62,197.73</b>    |
| <b>800 · District Expenses</b>              |                     |
| 808 · District Salaries                     | 95,252.82           |
| 809 · District Payroll Taxes                | 9,332.58            |
| 810 · IT Contract                           | 15,179.64           |
| 815 · Admin Communications                  | 3,268.09            |
| 816 · Office Supplies                       | 810.86              |
| 817 · Postage                               | 467.03              |
| 819 · Dues/Subscriptions                    | 118.94              |
| 820 · Copier Contract                       | 1,997.94            |
| 826 · Board Meetings                        | 35.97               |
| 830 · Legal (District/Personnel)            | 25,953.53           |
| 835 · Consulting                            | 20,491.85           |
| 840 · Accounting                            | 31,725.00           |
| 850 · Insurance                             | 24,309.17           |
| 851 · Workers Comp                          | 11,876.67           |
| 861 · LAFCO                                 | 1,728.55            |
| 865 · Police Bldg. Lease                    | 18,301.25           |
| 870 · County Expenditures                   | 6,652.06            |
| 890 · Waste/Recycle                         | 1,300.00            |
| 891 · COVID                                 | 5,017.16            |
| 898 · Misc. Expenses                        | 11,349.09           |
| <b>Total 800 · District Expenses</b>        | <b>285,168.20</b>   |
| <b>950 · Capital Outlay</b>                 |                     |
| 965 · Personal Police Equipment-Asset       | 2,849.29            |
| 966 · Police Traffic Equipment              | 0.00                |
| 968 · Office Furn/Eq                        | 861.67              |
| 969 · Computer Equipment                    | 2,044.78            |
| 975 · Community Center Loan Repayment       | 0.00                |
| 985 · Comm. Ctr Renovation (Cap Fund)       | 140,210.86          |
| <b>Total 950 · Capital Outlay</b>           | <b>145,966.60</b>   |
| <b>Total Expense</b>                        | <b>1,857,881.77</b> |

## Profit &amp; Loss

July through December 2020

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|                                 | <u>Jul - Dec 20</u>        |
|---------------------------------|----------------------------|
| Net Ordinary Income             | 1,527,169.63               |
| Other Income/Expense            |                            |
| Other Expense                   |                            |
| 700 · Bond Issue Expenses       |                            |
| 710 · Bond Admin.               | 2,979.82                   |
| 715 · Bond Interest Income      | -539.67                    |
| 720 · Bond Principal            | 150,662.12                 |
| 730 · Bond Interest             | 3,201.57                   |
|                                 | <hr/>                      |
| Total 700 · Bond Issue Expenses | 156,303.84                 |
|                                 | <hr/>                      |
| Total Other Expense             | 156,303.84                 |
|                                 | <hr/>                      |
| Net Other Income                | -156,303.84                |
|                                 | <hr/>                      |
| Net Income                      | <u><u>1,370,865.79</u></u> |

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

**BOARD OF DIRECTORS MEETING**

**February 11, 2021**

**ITEM #3**

**DISCUSS AND ADOPT THE FISCAL YEAR 2020-21 MID-YEAR BUDGET AND ANY ASSOCIATED AMENDMENTS**

**SUMMARY OF RECOMMENDATION:**

Approve a resolution to adopt the Fiscal Year 2020-21 Mid-Year Budget and any associated amendments. The Mid-Year budget review process is an opportunity to review revenues and expenditures for the first six months of the fiscal year and make any necessary adjustments to both revenues and expenditures (e.g., increase, decrease) and ensure a balanced budget as the District closes out the fiscal year.

**BACKGROUND:**

Every year, the General Manager submits the Mid-Year Budget and any associated amendments in February or March of the fiscal year in order to account for any increases and/or decreases in both revenues and expenditures and balance the budget before the end of the fiscal year.

**ANALYSIS:**

This year's Mid-Year Budget Review from July 1, 2020 through December 31, 2021 reflects a total revenue of \$3,385,051.40 and total expenditures of \$2,014,185.61. Revenues streams include:

- Levy Tax, Special Police Tax and Measure G Tax\*: \$3,328,229.96 (98% of budget);
- Parks & Recreation Revenue: \$41,595.06 (75% of budget); and
- Other District Revenue: \$15,226.38 (23% of budget).

\* includes police grant funds.

As of December 31, 2020, all budgeted Levy Tax, Special Police Tax and Measure G Tax has been collected. Parks & Recreation revenue includes \$15,000 of community center revenue that has been budgeted for but not collected due to the Covid 19 closure of the center. District revenue does not reflect fourth quarter franchise fees from Bay View Refuse. Those fees were not received until after December 31, 2021. In addition, District income interest decreased due to a \$300,000 reduction in the District's Local Agency Investment Fund (LAIF) account. However, there are excess General Fund monies that have not been but could be transferred to the District's LAIF account. Finally, there is \$100,000 COPS grant that was budgeted for. However, only \$31,000 of it was received as of December 31, 2020.

District expenditures during the first half of 2020-21 fiscal year include the following:

|  |                                 |
|--|---------------------------------|
| ▪ Police Salary and Benefits:                                    | \$1,128,587.89 (51% of budget); |
| ▪ Other Police Expenses:   | \$234,761.35 (54% of budget);   |
| ▪ Park & Recreation Salary and Benefits:                         | \$1,200 (12% of budget;         |
| needs to be transferred to another Park line item);              |                                 |
| ▪ Community Center Expenses                                      | \$12,671.57 (52% of budget);    |
| ▪ Park Maintenance:  | \$22,765.07 (25% of budget);    |
| ▪ Annex Maintenance:   | \$1,640 (18% of budget);        |
| ▪ Kensington Park O&M  | \$3,621.09 (Not budgeted;       |
| needs to be transferred and allocated to other Park line items); |                                 |
| ▪ Tennis Courts  | \$21,500 (96% of budget);       |
| ▪ District/Administration Salary and Benefits:                   | \$285,168.20 (46% of budget);   |
| ▪ Community Center Capital Improvement Project                   | \$140,000 (100% of budget); and |
| ▪ Other Capital Outlay   | \$5,966.60 (13% of budget).     |

Police Salary and Benefits exceed the mid-year budget by 1%, because the KPD hired a few officers earlier in the fiscal year than originally planned and budgeted for. In addition, the Training Manager position was budgeted entirely in Park & Recreation. However, payroll for this position has been classified to Police Salary and Benefits. In the first half of the fiscal year, KPD paid for its entire fiscal year sum of Communication, Misc. travel and Workers Compensation fees from Other Police Expenses. In addition, Other Police Expenses that exceeded budget line items include Traffic Safety, Vehicle Fuel and Training. Under Traffic Safety, broken radar signs were shipped out to be repaired, because they could not be repaired remotely. The unplanned and unknown expense exceeded the budget. Vehicle fuel exceeded the budget, because hybrid vehicles were not online and in use as quickly as originally planned and budgeted for. The Training line item is over budget due to POST training that has not yet been reimbursed to the District. POST training is paid for in advance by the District and is later reimbursed by the State.

Park Maintenance funds are under budget, because for the first half of the fiscal year very little maintenance occurred and maintenance work time was allocated to the Landscaping budget line item. The Annex Maintenance is also under budget, because very little work related to the Annex building transpired. Incurred expenses for this line item were related to landscaping. However, additional maintenance work in and around the Annex Building are anticipated before the end of the fiscal year.

District/Administration Salary and Benefits decreased in the first half of the fiscal year, because of the vacant Budget Manager position since the fall of 2020. While the Community Center renovations were completed in the prior fiscal year, the final payment for completion occurred in fiscal year 2020-21 and, as a result, it is reflected in this year's Mid-Year Budget Review. Lastly, Other Capital Outlay reflects software upgrades to all police radios.

**RECOMMENDATION:**

As there are considerable excess General Fund monies in the District's regular checking account, staff recommends transferring \$1.2 million from the District's General Fund account to its LAIF account and continue preserving the District's Reserve Funds.

**FISCAL IMPACT:**

While individual budget line items may vary (e.g., slightly over or under budget), overall the District is within its budget parameters with 50% of budgeted expenses incurred as of December 31, 2020.

**ATTACHMENT:**

1. Resolution
2. 2020-21 Mid-Year Budget Review Analysis by Account
3. Mid-Year Budget Review Powerpoint Presentation

**SUBMITTED BY:**

Marti Brown, General Manager  
Jessie Kim, Maze & Associates

**RESOLUTION NO. 2021-02**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
KENSINGTON POLICE PROTECTION AND COMMUNITY  
SERVICES DISTRICT ADOPTING THE MID-YEAR BUDGET AS  
WELL AS ANY ASSOCIATED AMENDMENTS TO THE BUDGET**

The Board of Directors of the Kensington Police Protection and Community Services District (“Board of Directors”) does find as follows:

*WHEREAS*, it is standard for the Board of Directors to approve a Mid-Year Budget Review; and

*WHEREAS*, staff recommends that the Board of Directors adopt the 2020-21 Mid-Year Budget Review and staff report.

NOW, THEREFORE, THE BOARD OF DIRECTORS DOES RESOLVE AS FOLLOWS:

To adopt the updated revenue budgets, expenditures and transfer appropriations for the District’s General Fund consistent with the changes recommended herein.

PASSED AND ADOPTED by the Board of Directors of the Kensington Police Protection and Community Services District upon motion by Director \_\_\_\_\_, seconded by Director \_\_\_\_\_, on Thursday, the \_\_\_\_ day of \_\_\_\_\_, 2021, by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAINED:

\_\_\_\_\_  
Sylvia Hacaj  
President, Board of Directors

HEREBY CERTIFY the foregoing resolution was duly and regularly adopted by the Board of Directors of the Kensington Police Protection and Community Services District at the regular meeting of said Board held on Thursday, the 11<sup>th</sup> day of February, 2021.

\_\_\_\_\_  
Lynelle M. Lewis  
District Clerk of the Board

\_\_\_\_\_  
Marti Brown  
General Manger

# Kensington Police Protection Community Services District

## Mid Year Budget Review

July through December 2020

Goal: 50%

|  | Dec, 2020 Actual  | Jul - Dec, 2020 Actual | FY20-21 Projection  | FY20-21 Annual Budget | YTD % of Budget | Jul - Dec, 2019 Actual | FY19-20 Annual Budget | YTD % of Budget |
|--|-------------------|------------------------|---------------------|-----------------------|-----------------|------------------------|-----------------------|-----------------|
| <b>Ordinary Income/Expense</b>                 |                   |                        |                     |                       |                 |                        |                       |                 |
| <b>Income</b>                                  |                   |                        |                     |                       |                 |                        |                       |                 |
| 400 · Police Activities Revenue                |                   |                        |                     |                       |                 |                        |                       |                 |
| 401 · Levy Tax                                 | 111,809.96        | 2,007,921.46           | 2,107,921.46        | 2,008,935.00          | 100%            | 1,913,723.73           | 1,941,000.00          | 99%             |
| 402 · Special Tax-Police                       | 0.00              | 685,710.00             | 685,710.00          | 681,750.00            | 101%            | 681,750.00             | 682,000.00            | 100%            |
| 403 · Misc Tax-Police                          | 0.00              | 0.00                   | 0.00                | 0.00                  | -               | 0.00                   | 0.00                  | -               |
| 404 · Measure G Supplemental Tax Rev           | 0.00              | 598,395.70             | 598,395.70          | 594,872.00            | 101%            | 588,397.68             | 588,400.00            | 100%            |
| 409 · Asset seizure forfeit/WEST NET           | 0.00              | 0.00                   | 0.00                | 0.00                  | -               | 0.00                   | 0.00                  | -               |
| 410 · Police Fees/Service Charges              | 0.00              | 320.00                 | 640.00              | 1,500.00              | 21%             | 1,180.00               | 1,500.00              | 79%             |
| 411 · Kensington Hilltop Srvc Reimb            | 0.00              | 0.00                   | 0.00                | 0.00                  | -               | 0.00                   | 0.00                  | -               |
| 412 · Special Assignment Revenue               | 0.00              | 0.00                   | 0.00                | 0.00                  | -               | 0.00                   | 0.00                  | -               |
| 413 · West County Crossing Guard Reim          | 0.00              | 0.00                   | 0.00                | 0.00                  | -               | 0.00                   | 0.00                  | -               |
| 414 · POST Reimbursement                       | 0.00              | 722.10                 | 1,444.20            | 3,000.00              | 24%             | 4,322.65               | 0.00                  | -               |
| 415 · Grants-Police                            | 0.00              | 30,950.00              | 100,000.00          | 100,000.00            | 31%             | 27,142.95              | 100,000.00            | 27%             |
| 416 · Interest-Police                          | 0.00              | 2,383.58               | 9,534.32            | 10,000.00             | 24%             | 935.44                 | 15,000.00             | 6%              |
| 418 · Misc Police Income                       | 0.00              | 1,827.12               | 5,000.00            | 5,000.00              | 37%             | 2,576.89               | 10,000.00             | 26%             |
| 419 · Supplemental W/C Reimb (4850)            | 0.00              | 0.00                   | 0.00                | 0.00                  | -               | 0.00                   | 0.00                  | -               |
| 400 · Police Activities Revenue - Other        | 0.00              | 0.00                   | 0.00                | 0.00                  | -               | 0.00                   | 0.00                  | -               |
| <b>Total 400 · Police Activities Revenue</b>   | <b>111,809.96</b> | <b>3,328,229.96</b>    | <b>3,508,645.68</b> | <b>3,405,057.00</b>   | <b>98%</b>      | <b>3,220,029.34</b>    | <b>3,337,900.00</b>   | <b>96%</b>      |
| 420 · Park/Rec Activities Revenue              |                   |                        |                     |                       |                 |                        |                       |                 |
| 423 · Misc Tax-Park/Rec                        | 0.00              | 0.00                   | 0.00                | 0.00                  | -               | 0.00                   | 0.00                  | -               |
| 424 · Special Tax-L&L                          | 0.00              | 41,529.06              | 41,500.00           | 41,500.00             | 100%            | 40,194.86              | 39,000.00             | 103%            |
| 427 · Community Center Revenue                 | 0.00              | 0.00                   | 0.00                | 15,000.00             | 0%              | 0.00                   | 0.00                  | -               |
| 438 · Misc Park/Rec Rev                        | 0.00              | 66.00                  | 132.00              | 0.00                  | -               | 40.00                  | 200.00                | 20%             |
| 439 · Contributions for Community Ctr          | 0.00              | 0.00                   | 0.00                | 0.00                  | -               | 0.00                   | 0.00                  | -               |
| <b>Total 420 · Park/Rec Activities Revenue</b> | <b>0.00</b>       | <b>41,595.06</b>       | <b>41,632.00</b>    | <b>56,500.00</b>      | <b>74%</b>      | <b>40,234.86</b>       | <b>39,200.00</b>      | <b>103%</b>     |
| 440 · District Activities Revenue              |                   |                        |                     |                       |                 |                        |                       |                 |
| 448a · Franchise Fees Gross                    | 0.00              | 30,833.77              | 61,667.54           | 100,000.00            | 31%             | 34,285.51              | 90,000.00             | 38%             |
| 448b · less Franchise Fees Paid Out            | -1,290.22         | -16,319.23             | -32,638.46          | -43,000.00            | 38%             | -14,693.80             | -38,570.00            | 38%             |
| 456 · Interest-District                        | 0.00              | 711.84                 | 2,616.80            | 10,000.00             | 7%              | 11,993.26              | 200.00                | 5997%           |
| 458 · Misc District Revenue                    | 0.00              | 0.00                   | 0.00                | 0.00                  | -               | -496.40                | 0.00                  | -               |
| 440 · District Activities Revenue - Other      | 0.00              | 0.00                   | 0.00                | 0.00                  | -               | 0.00                   | 0.00                  | -               |
| <b>Total 440 · District Activities Revenue</b> | <b>-1,290.22</b>  | <b>15,226.38</b>       | <b>31,645.88</b>    | <b>67,000.00</b>      | <b>23%</b>      | <b>31,088.57</b>       | <b>51,630.00</b>      | <b>60%</b>      |
| <b>Total Income</b>                            | <b>110,519.74</b> | <b>3,385,051.40</b>    | <b>3,581,923.56</b> | <b>3,528,557.00</b>   | <b>96%</b>      | <b>3,291,352.77</b>    | <b>3,428,730.00</b>   | <b>96%</b>      |
| <b>Expense</b>                                 |                   |                        |                     |                       |                 |                        |                       |                 |
| 500 · Police Sal & Ben                         |                   |                        |                     |                       |                 |                        |                       |                 |
| 502 · Salary - Officers                        | 102,542.22        | 568,459.45             | 1,136,918.90        | 1,097,545.00          | 52%             | 404,894.30             | 955,791.00            | 42%             |
| 504 · Compensated Absences                     | 0.00              | 0.00                   | 0.00                | 12,000.00             | 0%              | 0.00                   | 9,600.00              | 0%              |
| 506 · Overtime                                 | 581.24            | 61,294.16              | 61,294.16           | 60,000.00             | 102%            | 92,833.37              | 75,000.00             | 124%            |
| 508 · Salary - Non-Sworn                       | 3,361.81          | 20,900.74              | 41,801.48           | 40,826.00             | 51%             | 10,402.23              | 52,912.00             | 20%             |
| 510 · Emergency Sick Leave for Self            | 0.00              | 633.25                 | 633.25              | 0.00                  | 0%              | 0.00                   | 0.00                  | -               |
| 516 · Uniform Allowance                        | 791.60            | 4,291.29               | 8,582.58            | 9,000.00              | 48%             | 4,230.12               | 8,200.00              | 52%             |
| 518 · Safety Equipment                         | 0.00              | 1,307.43               | 2,614.86            | 2,250.00              | 58%             | 611.08                 | 2,500.00              | 24%             |
| 521-A · Medical/Vision/Dental-Active           | 11,261.98         | 84,764.58              | 169,529.16          | 149,243.00            | 57%             | 75,791.11              | 146,536.00            | 52%             |
| 521-R · Medical/Vision/Dental-Retired          | 11,953.16         | 103,892.03             | 175,610.99          | 174,660.00            | 59%             | 98,415.89              | 186,097.00            | 53%             |
| 521-T · Medical/Vision/Dental-Trust            | 0.00              | 151,470.00             | 151,470.00          | 151,304.00            | 100%            | 0.00                   | 239,911.00            | 0%              |
| 522 · Insurance - Police                       | 613.80            | 2,852.10               | 6,534.90            | 5,630.00              | 51%             | 1,643.00               | 6,246.00              | 26%             |
| 523 · Social Security/Medicare                 | 0.00              | 1,668.50               | 1,668.50            | 19,748.00             | 8%              | 8,824.54               | 16,537.00             | 53%             |
| 524 · Social Security - District               | 977.72            | 5,869.84               | 11,736.16           | 0.00                  | -               | 6,709.89               | 3,281.00              | 205%            |

# Kensington Police Protection Community Services District

## Mid Year Budget Review

July through December 2020

Goal: 50%

|   | Dec, 2020 Actual  | Jul - Dec, 2020 Actual | FY20-21 Projection  | FY20-21 Annual Budget | YTD % of Budget | Jul - Dec, 2019 Actual | FY19-20 Annual Budget | YTD % of Budget |
|---|-------------------|------------------------|---------------------|-----------------------|-----------------|------------------------|-----------------------|-----------------|
| 527 · PERS - District Portion             | 15,490.71         | 91,017.75              | 183,962.01          | 194,834.00            | 47%             | 311,205.85             | 405,090.00            | 77%             |
| 528 · PERS - Officers Portion             | 430.20            | 2,521.81               | 5,103.01            | 5,866.00              | 43%             | 10,005.10              | 23,393.00             | 43%             |
| 529 · Pension Obln Bond Payment           | 0.00              | 0.00                   | 0.00                | 264,016.00            | 0%              | 0.00                   | 0.00                  | -               |
| 530 · Workers Comp                        | 0.00              | 27,644.96              | 0.00                | 27,645.00             | 100%            | 67,555.81              | 92,000.00             | 73%             |
| 540 · Advanced Industrial Disability      | 0.00              | 0.00                   | 0.00                | 0.00                  | -               | 0.00                   | 0.00                  | -               |
| 541 · Consultant/Operational Audit        | 0.00              | 0.00                   | 0.00                | 0.00                  | -               | 0.00                   | 0.00                  | -               |
| <b>Total 500 · Police Sal &amp; Ben</b>   | <b>148,004.44</b> | <b>1,128,587.89</b>    | <b>1,957,459.96</b> | <b>2,214,567.00</b>   | <b>51%</b>      | <b>1,093,122.29</b>    | <b>2,223,094.00</b>   | <b>49%</b>      |
| 550 · Other Police Expenses               |                   |                        |                     |                       |                 |                        |                       |                 |
| 552 · Expendable Police Supplies          | 5.84              | 2,151.28               | 2,200.00            | 2,200.00              | 98%             | 699.68                 | 2,200.00              | 32%             |
| 553 · Range/Ammunition Supplies           | 0.00              | 2,464.96               | 4,929.92            | 5,500.00              | 45%             | 397.68                 | 5,500.00              | 7%              |
| 554 · Traffic Safety                      | 149.41            | 4,319.41               | 5,789.41            | 5,000.00              | 86%             | 0.00                   | 0.00                  | -               |
| 560 · Crossing Guard                      | 0.00              | 0.00                   | 0.00                | 15,000.00             | 0%              | 6,288.24               | 14,893.00             | 42%             |
| 561 · Vehicle Fuel                        | 1,177.15          | 7,471.22               | 14,942.42           | 11,000.00             | 68%             | 0.00                   | 0.00                  | -               |
| 562 · Vehicle Operation                   | 53.98             | 7,124.06               | 14,248.12           | 16,000.00             | 45%             | 19,254.22              | 30,000.00             | 64%             |
| 563 · Vehicle Lease                       | 0.00              | 0.00                   | 0.00                | 64,000.00             | 0%              | 0.00                   | 0.00                  | -               |
| 564 · Communications                      | -3,723.69         | 135,540.79             | 135,540.79          | 127,300.00            | 106%            | 124,026.90             | 142,578.00            | 87%             |
| 566 · Radio Maintenance                   | 0.00              | -5,620.51              | 0.00                | 5,000.00              | -112%           | 0.00                   | 0.00                  | -               |
| 567 · Alarm                               | 0.00              | 465.78                 | 931.56              | 1,000.00              | 47%             | 0.00                   | 0.00                  | -               |
| 568 · Prisoner/Case Exp./Booking          | 0.00              | 2,124.85               | 4,249.70            | 5,000.00              | 42%             | 2,300.84               | 12,000.00             | 19%             |
| 569 · Storage                             | 0.00              | 0.00                   | 0.00                | 1,700.00              | 0%              | 0.00                   | 0.00                  | -               |
| 570 · Training                            | 819.27            | 11,093.68              | 11,093.68           | 10,000.00             | 111%            | 7,649.24               | 10,000.00             | 76%             |
| 571 · Records                             | 450.00            | 450.00                 | 900.00              | 3,500.00              | 13%             | 0.00                   | 0.00                  | -               |
| 572 · Hiring                              | 0.00              | 5,584.73               | 11,169.46           | 15,750.00             | 35%             | 5,917.80               | 15,750.00             | 38%             |
| 574 · Reserve Officers                    | 2,204.21          | 0.00                   | 0.00                | 4,000.00              | 0%              | 0.00                   | 4,000.00              | 0%              |
| 576 · Misc. Dues, Meals & Travel          | 59.00             | 2,094.00               | 2,350.00            | 2,350.00              | 89%             | 4,510.79               | 2,850.00              | 158%            |
| 578 · POST - Reimburse                    | 0.00              | 150.00                 | 300.00              | 500.00                | 30%             | 0.00                   | 0.00                  | -               |
| 580 · Utilities - Police                  | 4,842.29          | 4,951.39               | 9,902.78            | 13,800.00             | 36%             | 4,602.71               | 13,800.00             | 33%             |
| 581 · Bldg Repairs/Maint.                 | 0.00              | 0.00                   | 0.00                | 3,000.00              | 0%              | 313.66                 | 3,000.00              | 10%             |
| 582 · Expendable Office Supplies          | 191.44            | 1,498.37               | 2,996.74            | 6,500.00              | 23%             | 4,199.67               | 6,500.00              | 65%             |
| 587 · IT Contract                         | 1,228.00          | 11,115.64              | 18,483.64           | 13,000.00             | 86%             | 0.00                   | 0.00                  | -               |
| 588 · Telephone                           | 6,335.39          | 10,071.88              | 20,143.76           | 27,500.00             | 37%             | 2,858.95               | 5,280.00              | 54%             |
| 590 · Janitorial                          | 308.56            | 1,701.05               | 3,402.10            | 4,000.00              | 43%             | 1,706.70               | 4,000.00              | 43%             |
| 591 · General Liability Insurance         | 0.00              | 24,309.17              | 24,309.17           | 24,309.00             | 100%            | 0.00                   | 0.00                  | -               |
| 592 · Publications                        | 3,121.00          | 3,121.00               | 6,242.00            | 3,500.00              | 89%             | 3,030.00               | 3,500.00              | 87%             |
| 593 · Volunteer Programs                  | 0.00              | 0.00                   | 0.00                | 2,500.00              | 0%              | 0.00                   | 0.00                  | -               |
| 594 · Community Policing                  | 0.00              | 120.00                 | 240.00              | 4,500.00              | 3%              | 0.00                   | 4,500.00              | 0%              |
| 595 · Legal/Consulting - Police           | 402.15            | 1,190.60               | 2,381.20            | 25,000.00             | 5%              | 55,877.03              | 50,000.00             | 112%            |
| 596 · CAL I.D.                            | 0.00              | 0.00                   | 0.00                | 6,100.00              | 0%              | 0.00                   | 6,100.00              | 0%              |
| 599 · Police Taxes Measure G Admin        | 0.00              | 1,004.69               | 2,009.38            | 4,000.00              | 25%             | 2,926.48               | 4,000.00              | 73%             |
| 550 · Other Police Expenses - Other       | 0.00              | 263.31                 | 526.62              | 0.00                  | 0%              | 0.00                   | 0.00                  | -               |
| <b>Total 550 · Other Police Expenses</b>  | <b>17,624.00</b>  | <b>234,761.35</b>      | <b>299,282.45</b>   | <b>432,509.00</b>     | <b>54%</b>      | <b>246,560.59</b>      | <b>340,451.00</b>     | <b>72%</b>      |
| 600 · Park/Rec Sal & Ben                  |                   |                        |                     |                       |                 |                        |                       |                 |
| 601 · Park & Rec Administrator            | 0.00              | 0.00                   | 0.00                | 3,380.00              | 0%              | 4,749.76               | 6,788.00              | 70%             |
| 602 · Custodian                           | 700.00            | 1,200.00               | 5,400.00            | 6,000.00              | 20%             | 2,810.00               | 5,250.00              | 54%             |
| 623 · Social Security/Medicare - Dist     | 0.00              | 0.00                   | 0.00                | 259.00                | 0%              | 0.00                   | 519.00                | 0%              |
| <b>Total 600 · Park/Rec Sal &amp; Ben</b> | <b>700.00</b>     | <b>1,200.00</b>        | <b>5,400.00</b>     | <b>9,639.00</b>       | <b>12%</b>      | <b>7,559.76</b>        | <b>12,557.00</b>      | <b>60%</b>      |
| 635 · Park/Recreation Expenses            |                   |                        |                     |                       |                 |                        |                       |                 |
| 640 · Community Center Expenses           |                   |                        |                     |                       |                 |                        | 0.00                  | -               |
| 641 · General Maintenance                 | 0.00              | 280.00                 | 560.00              | 1,000.00              | 28%             | 0.00                   | 0.00                  | -               |

Kensington Police Protection Community Services District

Mid Year Budget Review

July through December 2020

Goal: 50%

|  | Dec, 2020 Actual | Jul - Dec, 2020 Actual | FY20-21 Projection | FY20-21 Annual Budget | YTD % of Budget | Jul - Dec, 2019 Actual | FY19-20 Annual Budget | YTD % of Budget |
|--|------------------|------------------------|--------------------|-----------------------|-----------------|------------------------|-----------------------|-----------------|
| 642 · Utilities-Community Center             | 428.84           | 3,064.86               | 6,129.72           | 6,131.00              | 50%             | 1,822.76               | 1,327.00              | 137%            |
| 643 · Janitorial Supplies                    | 0.00             | 0.00                   | 0.00               | 500.00                | 0%              | 125.55                 | 250.00                | 50%             |
| 644 · Landscaping                            | 0.00             | 2,760.00               | 5,520.00           | 7,500.00              | 37%             | 0.00                   | 0.00                  | -               |
| 645 · General Liab./Workers Comp             | 0.00             | 6,431.71               | 6,431.71           | 6,788.00              | 95%             | 0.00                   | 0.00                  | -               |
| 646 · Community Center Repairs               | 0.00             | 135.00                 | 270.00             | 1,500.00              | 9%              | 870.93                 | 2,400.00              | 36%             |
| 647 · Rental                                 | 0.00             | 0.00                   | 0.00               | 500.00                | 0%              | 0.00                   | 0.00                  | -               |
| 648 · Community Center Equip Maint           | 0.00             | 0.00                   | 0.00               | 0.00                  | -               | 318.62                 | 3,000.00              | 11%             |
| 649 · Misc                                   | 0.00             | 0.00                   | 0.00               | 250.00                | 0%              | 0.00                   | 0.00                  | -               |
| 640 · Community Center Expenses - Other      | 0.00             | 0.00                   | 0.00               | 0.00                  | -               | 0.00                   | 0.00                  | -               |
| <b>Total 640 · Community Center Expenses</b> | <b>428.84</b>    | <b>12,671.57</b>       | <b>18,911.43</b>   | <b>24,169.00</b>      | <b>52%</b>      | <b>3,137.86</b>        | <b>6,977.00</b>       | <b>45%</b>      |
| 650 · Park                                   |                  |                        |                    |                       |                 |                        |                       |                 |
| 651 · General Maintenance                    | 0.00             | 0.00                   | 40,000.00          | 48,500.00             | 0%              | 0.00                   | 0.00                  | -               |
| 652 · Repairs                                | 0.00             | 761.80                 | 1,523.60           | 5,000.00              | 15%             | 0.00                   | 0.00                  | -               |
| 653 · Landscaping                            | 2,050.00         | 8,200.00               | 16,400.00          | 12,500.00             | 66%             | 0.00                   | 0.00                  | -               |
| 654 · Janitorial Supplies                    | 0.00             | 0.00                   | 0.00               | 250.00                | 0%              | 0.00                   | 0.00                  | -               |
| 655 · Rental                                 | 0.00             | 0.00                   | 0.00               | 500.00                | 0%              | 0.00                   | 0.00                  | -               |
| 656 · Utilities                              | 296.46           | 7,247.50               | 14,495.00          | 13,000.00             | 56%             | 0.00                   | 0.00                  | -               |
| 657 · General Liab/Workers Comp              | 0.00             | 6,431.71               | 6,431.71           | 6,710.00              | 96%             | 0.00                   | 0.00                  | -               |
| 658 · Levy Administration                    | 0.00             | 0.00                   | 6,000.00           | 6,000.00              | 0%              | 0.00                   | 0.00                  | -               |
| 659 · Misc                                   | 0.00             | 124.06                 | 248.12             | 250.00                | 50%             | 0.00                   | 0.00                  | -               |
| <b>Total 650 · Park</b>                      | <b>2,346.46</b>  | <b>22,765.07</b>       | <b>85,098.43</b>   | <b>92,710.00</b>      | <b>25%</b>      | <b>0.00</b>            | <b>0.00</b>           | <b>-</b>        |
| 660 · Annex Expenses                         |                  |                        |                    |                       |                 |                        |                       |                 |
| 662 · Utilities - Annex                      | 0.00             | 0.00                   | 0.00               | 0.00                  | -               | 0.00                   | 0.00                  | -               |
| 665 · Annex General Maintenance              | 0.00             | 0.00                   | 0.00               | 1,000.00              | 0%              | 0.00                   | 0.00                  | -               |
| 666 · Annex Repairs                          | 0.00             | 0.00                   | 0.00               | 1,000.00              | 0%              | 0.00                   | 0.00                  | -               |
| 667 · Annex Landscaping                      | 0.00             | 1,640.00               | 4,100.00           | 5,000.00              | 33%             | 0.00                   | 0.00                  | -               |
| 668 · Misc Annex Expenses                    | 0.00             | 0.00                   | 0.00               | 0.00                  | -               | 0.00                   | 4,000.00              | 0%              |
| 669 · Misc Projects                          | 0.00             | 0.00                   | 0.00               | 2,000.00              | 0%              | 0.00                   | 0.00                  | -               |
| <b>Total 660 · Annex Expenses</b>            | <b>0.00</b>      | <b>1,640.00</b>        | <b>4,100.00</b>    | <b>9,000.00</b>       | <b>18%</b>      | <b>0.00</b>            | <b>4,000.00</b>       | <b>0%</b>       |
| 670 · Gardening Supplies                     | 0.00             | 0.00                   | 0.00               | 0.00                  | -               | 0.00                   | 1,000.00              | 0%              |
| 672 · Kensington Park O&M                    | 0.00             | 3,621.09               | 0.00               | 0.00                  | -               | 44,894.09              | 90,600.00             | 50%             |
| 674 · Tennis Courts (new title)              | 0.00             | 21,500.00              | 21,500.00          | 22,500.00             | 96%             | 0.00                   | 10,000.00             | 0%              |
| 678 · Misc Park/Rec Expense                  | 0.00             | 0.00                   | 0.00               | 0.00                  | -               | 650.00                 | 1,000.00              | 65%             |
| <b>Total 635 · Park/Recreation Expenses</b>  | <b>2,775.30</b>  | <b>62,197.73</b>       | <b>129,609.86</b>  | <b>148,379.00</b>     | <b>42%</b>      | <b>48,681.95</b>       | <b>113,577.00</b>     | <b>43%</b>      |
| 800 · District Expenses                      |                  |                        |                    |                       |                 |                        |                       |                 |
| 808 · District Salaries                      | 11,892.51        | 95,252.82              | 190,505.64         | 282,500.00            | 34%             | 86,897.07              | 227,347.00            | 38%             |
| 809 · District Payroll Taxes                 | 1,536.51         | 9,332.58               | 18,665.16          | 22,000.00             | 42%             | -472.39                | 17,392.00             | -3%             |
| 810 · IT Contract                            | 1,182.75         | 15,179.64              | 30,359.28          | 11,244.00             | 135%            | 18,150.16              | 30,088.00             | 60%             |
| 815 · Admin Communications                   | 349.98           | 3,268.09               | 6,536.18           | 5,000.00              | 65%             | 1,961.13               | 5,000.00              | 39%             |
| 816 · Office Supplies                        | 0.00             | 810.86                 | 1,621.72           | 2,000.00              | 41%             | 0.00                   | 0.00                  | -               |
| 817 · Postage                                | 0.00             | 467.03                 | 934.06             | 500.00                | 93%             | 0.00                   | 0.00                  | -               |
| 818 · Mileage                                | 0.00             | 0.00                   | 0.00               | 200.00                | 0%              | 0.00                   | 0.00                  | -               |
| 819 · Dues/Subscriptions                     | 0.00             | 118.94                 | 237.88             | 7,800.00              | 2%              | 0.00                   | 0.00                  | -               |
| 820 · Copier Contract                        | 529.45           | 1,997.94               | 3,995.88           | 6,893.00              | 29%             | 3,138.91               | 6,893.00              | 46%             |
| 825 · Board Continuing Ed/Conferences        | 0.00             | 0.00                   | 0.00               | 5,000.00              | 0%              | 0.00                   | 0.00                  | -               |
| 826 · Board Meetings                         | 11.99            | 35.97                  | 71.94              | 2,000.00              | 2%              | 0.00                   | 0.00                  | -               |
| 830 · Legal (District/Personnel)             | 7,601.06         | 25,953.53              | 51,907.06          | 85,000.00             | 31%             | 116,229.52             | 80,840.00             | 144%            |
| 835 · Consulting                             | 0.00             | 20,491.85              | 40,983.70          | 30,000.00             | 68%             | 16,737.50              | 25,800.00             | 65%             |
| 840 · Accounting                             | 13,305.00        | 31,725.00              | 63,450.00          | 35,000.00             | 91%             | 38,060.34              | 51,450.00             | 74%             |

# Kensington Police Protection Community Services District

## Mid Year Budget Review

July through December 2020

Goal: 50%

|  | Dec, 2020 Actual   | Jul - Dec, 2020 Actual | FY20-21 Projection  | FY20-21 Annual Budget | YTD % of Budget | Jul - Dec, 2019 Actual | FY19-20 Annual Budget | YTD % of Budget |
|--|--------------------|------------------------|---------------------|-----------------------|-----------------|------------------------|-----------------------|-----------------|
| 850 · Insurance                        | 0.00               | 24,309.17              | 48,618.34           | 24,308.00             | 100%            | 45,280.36              | 70,000.00             | 65%             |
| 851 · Workers Comp                     | 0.00               | 11,876.67              | 23,753.34           | 7,088.00              | 168%            | 0.00                   | 0.00                  | -               |
| 860 · Election                         | 0.00               | 0.00                   | 0.00                | 6,400.00              | 0%              | 0.00                   | 0.00                  | -               |
| 861 · LAFCO                            | 0.00               | 1,728.55               | 0.00                | 2,200.00              | 79%             | 0.00                   | 0.00                  | -               |
| 865 · Police Bldg. Lease               | 3,050.25           | 18,301.25              | 36,602.50           | 40,000.00             | 46%             | 12,201.00              | 36,603.00             | 33%             |
| 870 · County Expenditures              | 0.00               | 6,652.06               | 13,304.12           | 24,300.00             | 27%             | 7,522.12               | 24,300.00             | 31%             |
| 890 · Waste/Recycle                    | 200.00             | 1,300.00               | 2,600.00            | 5,000.00              | 26%             | 1,100.00               | 51,000.00             | 2%              |
| 891 · COVID                            | 900.00             | 5,017.16               | 10,034.32           | 0.00                  | 0%              | 0.00                   | 0.00                  | -               |
| 898 · Misc. Expenses                   | 1,283.26           | 11,349.09              | 22,698.18           | 10,000.00             | 113%            | 19,996.26              | 26,650.00             | 75%             |
| 899 · Depreciation Expense             | 0.00               | 0.00                   | 0.00                | 0.00                  | -               | 0.00                   | 0.00                  | -               |
| <b>Total 800 · District Expenses</b>   | <b>41,842.76</b>   | <b>285,168.20</b>      | <b>566,879.30</b>   | <b>614,433.00</b>     | <b>46%</b>      | <b>366,801.98</b>      | <b>653,363.00</b>     | <b>56%</b>      |
| 950 · Capital Outlay                   |                    |                        |                     |                       |                 |                        |                       |                 |
| 965 · Personal Police Equipment-Asset  | 0.00               | 2,849.29               | 3,000.00            | 1,000.00              | 285%            | 0.00                   | 0.00                  | -               |
| 966 · Police Traffic Equipment         | 0.00               | 0.00                   | 0.00                | 0.00                  | -               | 1,000.00               | 0.00                  | -               |
| 968 · Office Furn/Eq                   | 0.00               | 861.67                 | 861.67              | 0.00                  | -               | 0.00                   | 0.00                  | -               |
| 969 · Computer Equipment               | 0.00               | 2,044.78               | 7,000.00            | 7,000.00              | 29%             | 1,296.22               | 1,500.00              | 86%             |
| 971 · Park Land                        | 0.00               | 0.00                   | 0.00                | 5,000.00              | 0%              | 0.00                   | 0.00                  | -               |
| 972 · Park Buildings Improvement       | 0.00               | 0.00                   | 0.00                | 0.00                  | -               | 0.00                   | 0.00                  | -               |
| 974 · Other Park Improvements          | 0.00               | 0.00                   | 0.00                | 1,500.00              | 0%              | 1,445.88               | 0.00                  | -               |
| 975 · Community Center Loan Repayment  | 0.00               | 0.00                   | 0.00                | 30,617.00             | 0%              | 0.00                   | 30,617.00             | 0%              |
| 985 · Comm. Ctr Renovation (Cap Fund)  | 0.00               | 140,210.86             | 140,210.86          | 140,000.00            | 100%            | 934,807.75             | 1,761,670.00          | 53%             |
| <b>Total 950 · Capital Outlay</b>      | <b>0.00</b>        | <b>145,966.60</b>      | <b>151,072.53</b>   | <b>185,117.00</b>     | <b>79%</b>      | <b>938,549.85</b>      | <b>1,793,787.00</b>   | <b>52%</b>      |
| <b>Total Expense</b>                   | <b>210,946.50</b>  | <b>1,857,881.77</b>    | <b>3,109,704.10</b> | <b>3,604,644.00</b>   | <b>52%</b>      | <b>2,701,276.42</b>    | <b>5,136,829.00</b>   | <b>53%</b>      |
| Net Ordinary Income                    | -100,426.76        | 1,527,169.63           | 472,219.46          | -76,087.00            | -2007%          | 590,076.35             | -1,708,099.00         | -35%            |
| Other Income/Expense                   |                    |                        |                     |                       |                 |                        |                       |                 |
| Other Expense                          |                    |                        |                     |                       |                 |                        |                       |                 |
| 700 · Bond Issue Expenses              |                    |                        |                     |                       |                 |                        |                       |                 |
| 701 · Bond Proceeds                    | 0.00               | 0.00                   | 0.00                | 0.00                  | -               | -65,001.28             | 0.00                  | -               |
| 710 · Bond Admin.                      | 0.00               | 2,979.82               | 2,979.82            | 0.00                  | -               | 9,975.22               | 0.00                  | -               |
| 715 · Bond Interest Income             | 0.00               | -539.67                | -539.67             | 0.00                  | -               | -576.06                | 0.00                  | -               |
| 720 · Bond Principal                   | 0.00               | 150,662.12             | 150,662.12          | 0.00                  | -               | 149,165.48             | 0.00                  | -               |
| 730 · Bond Interest                    | 0.00               | 3,201.57               | 3,201.57            | 0.00                  | -               | 6,371.34               | 0.00                  | -               |
| <b>Total 700 · Bond Issue Expenses</b> | <b>0.00</b>        | <b>156,303.84</b>      | <b>156,303.84</b>   | <b>0.00</b>           | <b>-</b>        | <b>99,934.70</b>       | <b>0.00</b>           | <b>-</b>        |
| <b>Total Other Expense</b>             | <b>0.00</b>        | <b>156,303.84</b>      | <b>156,303.84</b>   | <b>0.00</b>           | <b>-</b>        | <b>99,934.70</b>       | <b>0.00</b>           | <b>-</b>        |
| Net Other Income                       | 0.00               | -156,303.84            | -156,303.84         | 0.00                  | -               | -99,934.70             | 0.00                  | -               |
| <b>Net Income</b>                      | <b>-100,426.76</b> | <b>1,370,865.79</b>    | <b>315,915.62</b>   | <b>-76,087.00</b>     | <b>-1802%</b>   | <b>490,141.65</b>      | <b>-1,708,099.00</b>  | <b>-29%</b>     |

**KENSINGTON POLICE  
PROTECTION AND  
COMMUNITY  
SERVICES DISTRICT**

**MID-YEAR BUDGET REVIEW  
JULY 1 TO DECEMBER 31, 2020**

**FISCAL YEAR 2020/2021**

**2.11.2021**



# **PURPOSE**

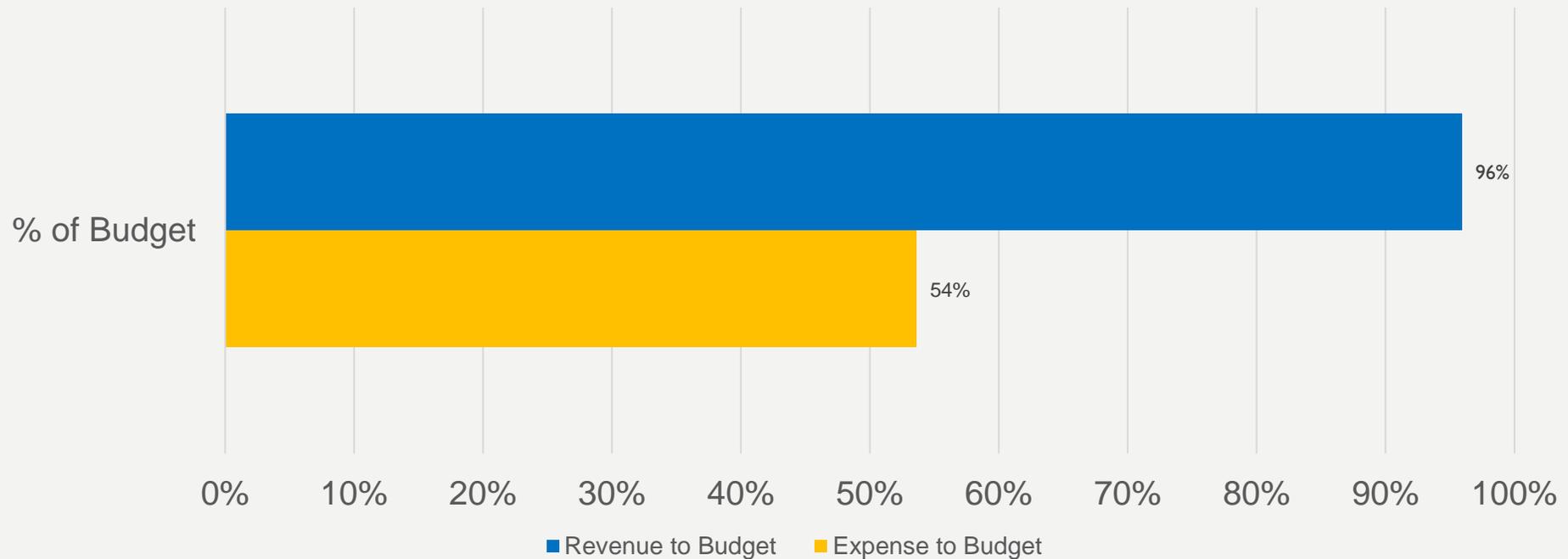
- **To provide an overview of the District's budgeted versus actual revenue and expenses for the first two quarter of fiscal year 2020/2021 from July 1 to December 31, 2020.**
- **To ensure that the District is consistently monitoring its revenue and expenses and on track with its goals.**

# REVENUES & EXPENSES SUMMARY

|          | Actual      | Budgeted    | % of Budget |
|----------|-------------|-------------|-------------|
| Revenues | \$3,385,051 | \$3,528,557 | 96%         |
| Expenses | \$1,857,882 | \$3,710,433 | 54%         |

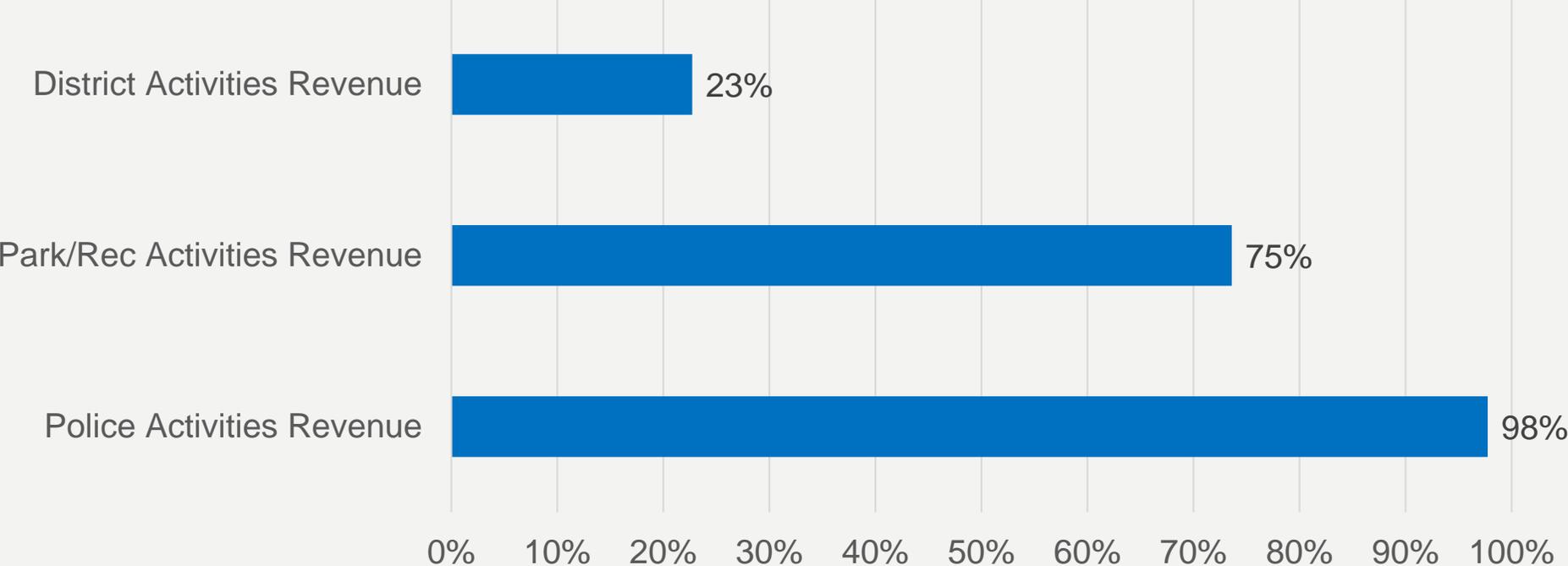
# REVENUES & EXPENSES SUMMARY

Percentage of Total Revenues and Expenses Generated Compared to Budgeted



# SUMMARY OF REVENUES

## Percentage of Revenues Generated Compared to Budgeted

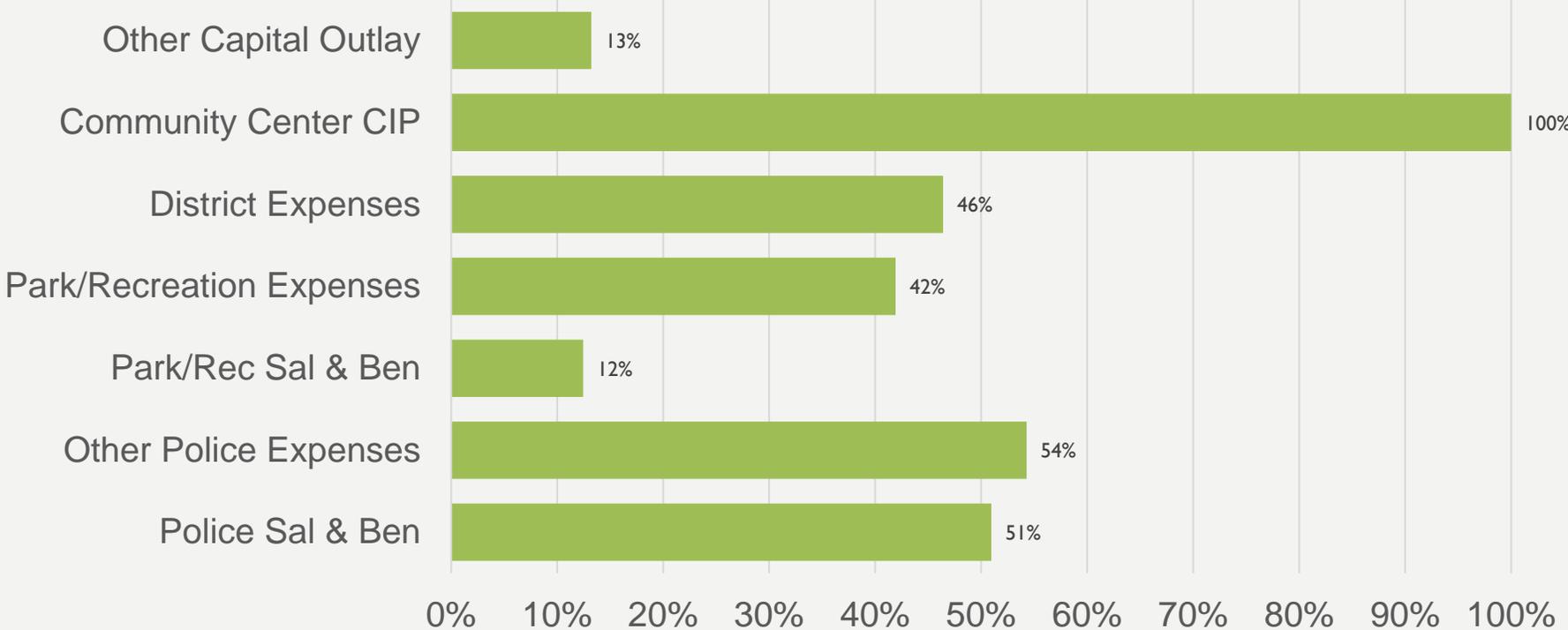


# SUMMARY OF REVENUES (CONT.)

| Object              | Actual    | Budgeted  | % of Budget |
|---------------------|-----------|-----------|-------------|
| Police Activities   | 3,328,230 | 3,405,057 | 98%         |
| Park/Rec Activities | 41,595    | 56,500    | 75%         |
| District Activities | 15,226    | 67,000    | 23%         |
|                     |           |           |             |
| Total               | 3,385,051 | 3,528,557 | 96%         |

# SUMMARY OF EXPENSES

## Percentage of Expenses Generated Compared to Budgeted

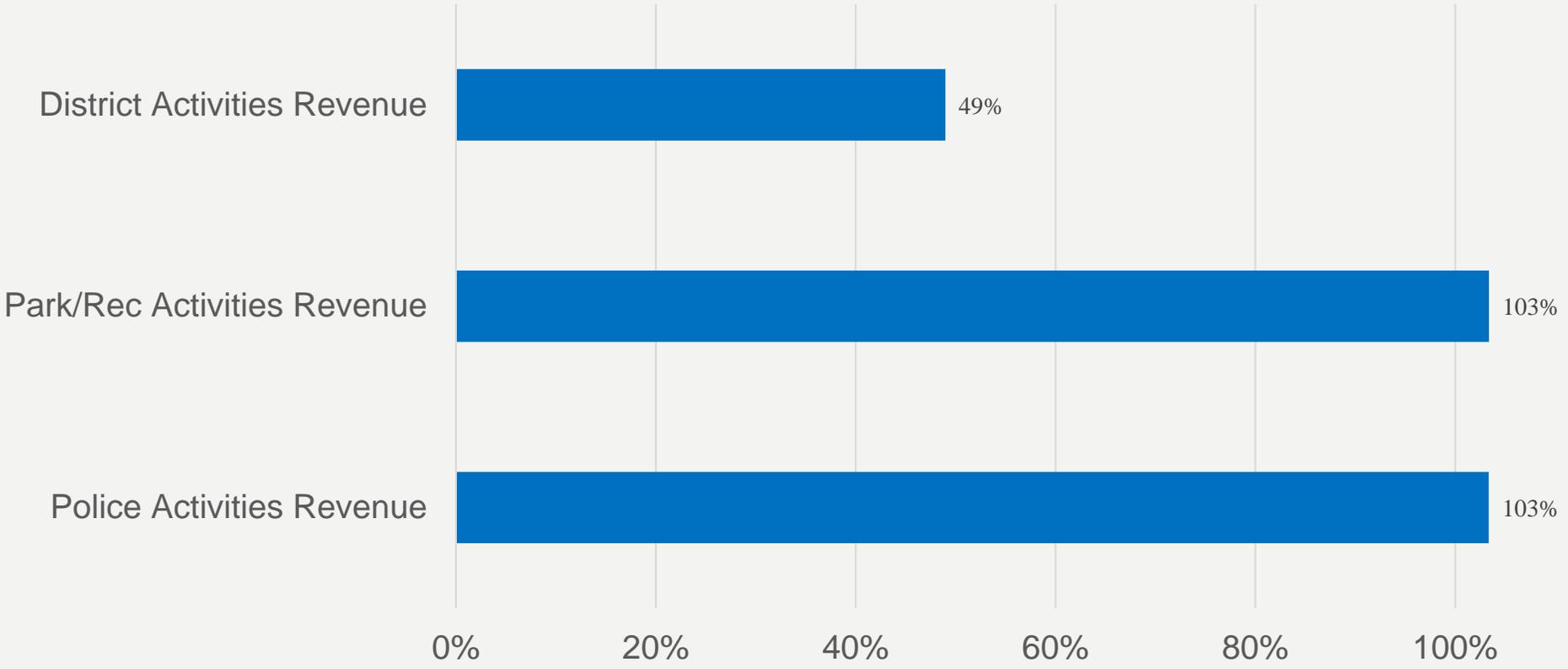


# SUMMARY OF EXPENSES (CONT.)

| Object                     | Actual           | Budgeted         | % of Budget |
|----------------------------|------------------|------------------|-------------|
| Police Salary & Benefits   | 1,128,588        | 2,214,567        | 51%         |
| Other Police Expenses      | 234,761          | 432,509          | 54%         |
| Park/Rec Salary & Benefits | 1,200            | 9,639            | 12%         |
| Park/Recreation Expenses   | 62,198           | 148,379          | 42%         |
| District Expenses          | 285,168          | 614,433          | 46%         |
| Community Center CIP       | 140,000          | 140,000          | 100%        |
| Other Capital Outlay       | 5,967            | 45,117           | 13%         |
| <b>Total</b>               | <b>1,857,882</b> | <b>3,604,644</b> | <b>52%</b>  |

# SUMMARY OF REVENUES: CFY vs. PFY

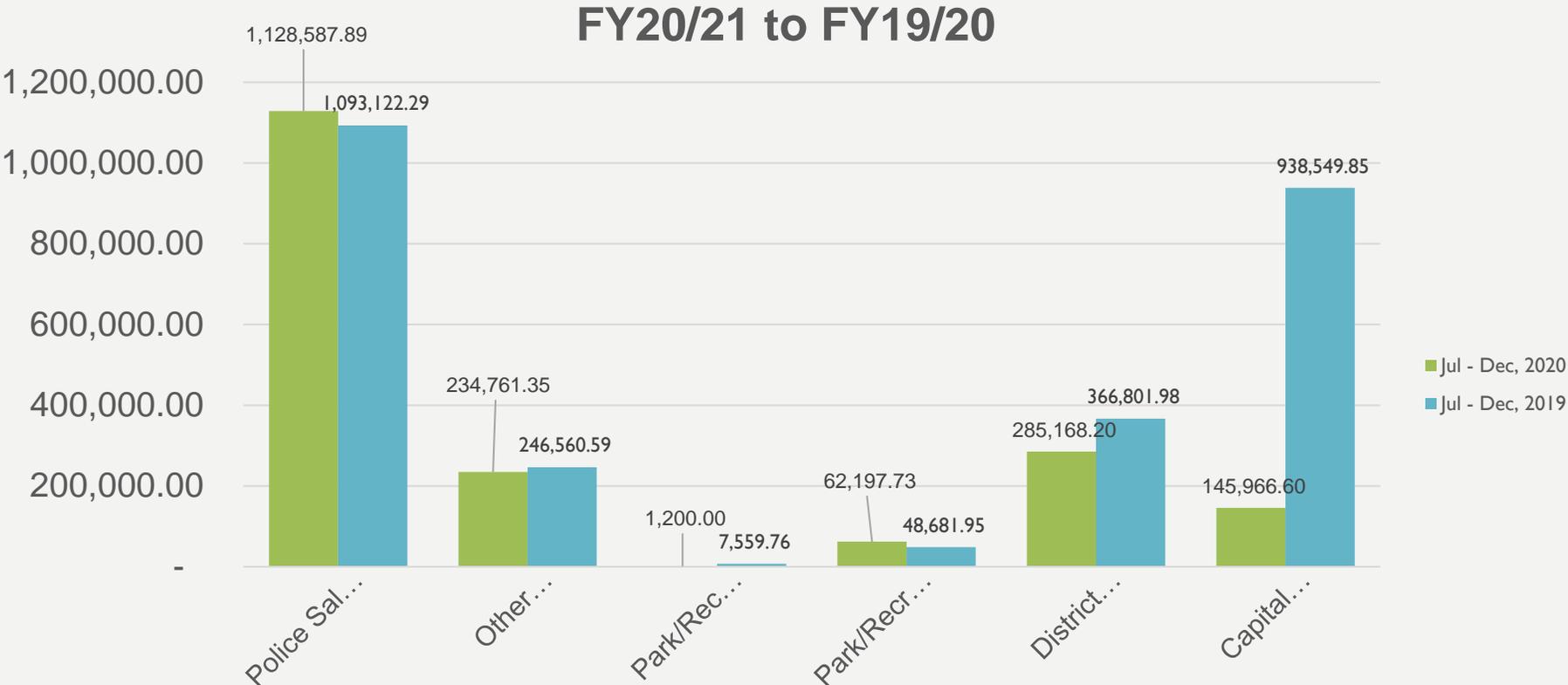
FY20/21 to FY19/20



# SUMMARY OF REVENUES: CFY vs. PFY (CONT.)

| Object              | December 31, 2020 | December 31, 2019 | Variance (%) |
|---------------------|-------------------|-------------------|--------------|
| Police Activities   | 3,328,230         | 3,220,029         | 103%         |
| Park/Rec Activities | 41,595            | 40,235            | 103%         |
| District Activities | 15,226            | 31,089            | 49%          |
|                     |                   |                   |              |
| Total               | 3,385,051         | 3,291,353         | 103%         |

# SUMMARY OF EXPENSES: CFY vs. PFY



# SUMMARY OF EXPENSES: CFY vs. PFY (CONT.)

| Object                     | December 31, 2020 | December 31, 2019 | Variance (%) |
|----------------------------|-------------------|-------------------|--------------|
| Police Salary & Benefits   | 1,128,588         | 1,093,122         | 103%         |
| Other Police Expenses      | 234,761           | 246,561           | 95%          |
| Park/Rec Salary & Benefits | 1,200             | 7,560             | 16%          |
| Park/Recreation Expenses   | 62,198            | 48,682            | 128%         |
| District Expenses          | 285,168           | 366,802           | 78%          |
| Capital Outlay             | 145,967           | 938,550           | 16%          |
|                            |                   |                   |              |
| Total                      | 1,857,882         | 2,701,276         | 69%          |

# RECOMMENDATION

- Transfer \$1.2 million from the District's General Fund to its LAIF Account.

**QUESTIONS?**

**THANK YOU!**



## KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

### BOARD OF DIRECTORS MEETING

February 11, 2021

#### ITEM 4

### **DISCUSS AND APPROVE NEW KENSINGTON POLICE DEPARTMENT (KPD) LOGO AND PATCH DESIGN, AND ASSOCIATED COST OF \$1900 TO REPLACE POLICE UNIFORM PATCHES.**

#### **SUMMARY OF RECOMMENDATION:**

Approve new Kensington Police Department logo and patch design and associated cost of \$1900 to replace police uniform patches. The total cost includes replacement of shoulder and star patches and Sergeant and service stripes. The District will pay to remove old patches and replace them with new patches for two shirts and one jacket per employee. Employees will cover the cost to change additional uniforms and if needed to replace the star patches and the Sergeant and service stripes. The cost shall not exceed \$1,900. There are sufficient funds in the "Community Policing" budget to cover this expense.

#### **BACKGROUND:**

The Kensington Police Department (KPD) currently deploys a shoulder patch that is blue with a gold castle and gold lettering in old English script with the words "Kensington Police." This shoulder patch was adopted on September 16, 1953 (Attachment 1). Before this shoulder patch there was a shield shaped patch that was blue with a gold bear and gold lettering with the words "Kensington Police."

Over the years, the current patch has been referred to as the "Disneyland Patch" and "Lego Patch." Research has shown that the design has no relationship to Kensington, California. For example, the castle design on the KPD patch is consistent with the Kensington Castle located in Johannesburg, South Africa.

For brand consistency and to present a more contemporary and professional appearance, staff designed a KPD logo and patch that incorporates the District's current logo (Attachment 1). The new proposed KPD patch consists of a dark blue background with a silver outline and lettering that reads, "Kensington California Est. 1946 Police". In the center of the patch, there is a star outlined in silver with the District's current logo comprised of the bay, bridge, hills, grass, and trees. The patch reflects a clean, streamlined and professional appearance. Due to the color change, the star patches and the Sergeant and service stripes will also require replacement.

Should the Board approve the proposed project, staff will slowly change stationary and internal documents over time at really no additional cost to the District. During the 2021-2022 budget preparation process, staff will recommend full implementation of the new KPD logo on police

vehicles and any other District property as appropriate. At that time, staff will provide further financial analysis and recommendations to fully implement the new KPD logo and brand.

**ANALYSIS:**

The appearance of the current police patch is somewhat juvenile and unsophisticated for a professional organization such as the KPD. The new design offers a clean, streamlined, and professional look that is consistent with the District's current logo and reinforces the District brand.

**RECOMMENDATION:**

Approve the new KPD logo and patch design, as well as the associated patch replacement costs:

- Replace shoulder and star patches and service and sergeant stripes: \$1,500.00
- Remove old patches and replace new patches on two uniform shirts and one jacket per officer and for eleven (11) officers: \$330.00

**FISCAL IMPACT:**

The total cost to implement the new KPD logo design and patch is approximately \$1,830.00. There are sufficient funds in the current budget to cover this expense. Staff recommends using budget line item 594, "Community Policing" to fund the implementation of this project. There is \$4500 budgeted in this line item for this fiscal year. Thus far, only \$120 or 3% has been expended. Due to Covid-19, the KPD has been able to conduct its regular community policing programs and, as a result, has sufficient funds in this budgetary line item to implement this project.

**ATTACHMENT:**

1. Current and Proposed KPD logo and patch design

**SUBMITTED BY:**

Walt Schuld  
Interim Chief of Police



Kensington  
Police





**BOARD OF DIRECTORS MEETING**

**February 11, 2021**

**ITEM 5**

**DISCUSS AND DIRECT STAFF TO PREPARE A MEMORIAL, DEDICATION AND DONATION POLICY**

**SUMMARY OF RECOMMENDATION:**

Over the years, there has been considerable public interest to memorialize and dedicate monuments in the memory of deceased Kensington residents, as well as accept a variety of donations from members of the public. At this time, the District does not have a memorial, dedication and/or donation policy; and the District would benefit from establishing one.

**BACKGROUND:**

Recent family interest in establishing a memorial for Kensington homicide victim, Eric Elliott, has brought attention to the fact that the KPPCSD does not have a formal written policy regarding memorials, dedications and/or public donations.

**ANALYSIS:**

It is considered a best practice for public agencies to establish a memorial, dedication and/or public donation policy in an effort to guide governing bodies in creating a consistent standard for establishing memorials and dedications on public property and within the purview of the public agency, as well as accepting donations from the public to the agency.

A Memorial Policy might include identify geographic location(s) and/or sites for dedications, as well as types of acceptable monuments. A public Donation Policy might focus on types of donations the District will accept from the public and may require additional criteria and considerations including ongoing maintenance, storage needs and importance/relevance to the District.

Should the Board approve staff time to prepare the draft policy, staff recommends researching best practices and returning to the Board with initial recommendations and, at that time, seek additional Board direction and public input before drafting the final policy.

**RECOMMENDATION:**

Direct staff to develop a draft Memorial, Dedication and Donation Policy to bring back to the Board of Directors at a later date for discussion and action.

**FISCAL IMPACT:**

There is no fiscal impact.

**SUBMITTED BY:**

Marti Brown  
General Manager