



Date: August 8, 2024

To: Board of Directors

Submitted by: David Aranda, Interim General Manager

Subject: Discussion of the Fiscal Year 2024 Financial Statements and Overall Fiscal Year Results

Background

June 30, 2024, marked the end of the Fiscal Year 2024. Agenda item number 6 has the financial statements for June 30, 2024, attached. This agenda item is presented for the Board and the public to have a better understanding of how the KPPCSD did for the fiscal year.

This ASI provides the IGM's report based on the financial statements. Please keep in mind that the auditor will finalize the financial report for Fiscal Year 2024 but the IGM is confident that the results will be very close to the information presented.

The fiscal year ended with the county providing a true up of all the District accounts. This resulted in a reduction in property taxes of \$208,809, special police tax of \$40,237, and Park L&L Taxes of \$3,047. It also resulted in positive revenue for \$232,121 for parks as the county closed out the park bond funds. Neither the negative dollar amounts, nor the positive dollar amounts should have any impact as we enter Fiscal Year 2025 regarding budgeted revenue streams.

The attached spreadsheet provides an overview of revenue, expenses and capital purchased by department for the year as compared to the budgeted items.

The overview shows an ending balance of about \$590,000. Keep in mind that \$30,000 of the is restricted funds set aside for the Recreation Center and the capital needs that will be coming up in the next year or two. The remainder of this report assists in explaining the reasons behind the variance in revenues and expenses that led to a better-than-expected performance for the fiscal year.

NOTES ON THE FOLLOWING:

General Fund Revenue- Property taxes were reduced by \$208,809 due to the true up with the county thus causing the District to be under budget on revenue projections for property taxes. Interest performed very well as compared to the budget with CLASS providing over a 5% interest rate. The

Fiscal Year 2024 Financial Statements and

Overall Fiscal Year Results

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“other district revenue” is money from payback on travel (\$17,000) payback on legal fees (\$13,000) and the solid waste allocation money for services provided by administration (this amount will be adjusted by the auditor). It should also be noted that the rental revenue the District received (\$24,386) is not expected to continue as the Fire District moves back into the PSB.

General Fund Expenses- All the actual expenses that exceeded the budget was due to either the CalPERS audit (impacted legal and consulting) or the fact that the IGM was not as well versed about the District expenses at the time the budget was developed (May 2023).

POLICE DEPARTMENT-Revenue. The actual amount exceeded the budget by \$60,000. Considering that the true up from the county took away \$40,237 that is a good thing. The reason the revenue exceeded the budget was because \$79,000 in grant money was received which was more than what was budgeted for the SLESF money received. Note line item 415.

Police Expenses-. I think it is important to note that all the line items affecting payroll and benefits came in BELOW budget (\$249,716). While overtime exceeded the budget, that would be expected due to the staffing shortfall experienced. The Chief does an excellent job of controlling overtime and can produce reports that justify all overtime. Other expense line items that exceeded the budget included traffic, 554, fleet, 561 and vehicle operation, 562. The most important reason that the actual expenses exceeded the budget was due to items paid for that were based on grant money that has not been received yet (\$40,000). There were some unexpected expenses, some items approved by the Board that were not budgeted and just some misses on realistic costs. The lease item (597) for example was budgeted and then it was found that the lease with the city of El Cerrito jumped in quarterly costs from the previous fiscal year. Legal costs exceeding budget were primarily due to contracts that needed to be properly addressed. Also, the fact that we did not budget any capital expenses but there is \$102,102 expended is a good example of “flexibility allowance”. An opportunity came up for the District to obtain an additional vehicle through a CHP grant which covered all but \$20,000 of the overall cost for the vehicle. Staff thanks the Board for their willingness to approve items that may be unbudgeted but are justified by staff presentations as issues come up that were not planned for.

PARKS-Revenue. The grant money was budgeted and received but the additional money from closing out the park bond of \$232,121 boosted the overall revenue to be over \$285,000 over budget! Again, it should be noted that \$30,000 of the revenue is restricted for capital improvements/repairs at the recreation building.

Expenses. There were many things accomplished on the park grounds (a memo was generated in a prior board meeting outlining all the projects that were accomplished) and yet the park operations came in under budget for operating expenses and capital expenses. Again, the park operations are much better understood as we move forward into the Fiscal Year 2025.

SOLID WASTE-Revenue and Expenses. The revenue or Franchise fees were as expected. The District spent money on legal review of franchise fees and costs to hold a public hearing. We are also

starting the practice of allocating solid waste revenue to administration to cover the costs that administration absorbs in overseeing the solid waste operations.

For the Fiscal Year 2024, I am disappointed that we lost a bit of the expected revenue due to the county true up, but I am happy that we completed the year on a very positive financial note.

The Chief and I have spent a good amount of time in preparing and better understanding revenue and expenses of the District for Fiscal Year 2025. We will continue to work with various vendors in attempting to reduce operational costs.

Another note: The District is responsible for the financial liability with CalPERS retirement and medical retirement. Both funds are in very good financial condition.

There is no action required for this agenda item.

Exhibit(s)

- June 2024 KPPCSD Financials Updated 7.31.24
- FY 2024 Actual Budget

Kensington Police Protection & Community Services District
Balance Sheet
As of June 30, 2024 (Unaudited)

Jun 30, 24

ASSETS

Current Assets

Checking/Savings

100 · Petty Cash	\$	100
101 · Five Star Checking		124,326
103 · Five Star Saving		352,088
104 · CLASS - KCC Capital		30,865
105 · CLASS - KPPCSD		2,298,587
110 · CCC Cash Accts		(100,298)
117b · Admin - Cash		39,296
130 · County Bond Accts		(34,929)
139 · LAIF-District		73,653

Total Checking/Savings		2,783,688
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Accounts Receivable		336,811
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Total Current Assets		3,120,498
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Fixed Assets		5,424,534
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Other Assets

190 · Deferred Outflows - OPEB		694,408
191 · Deferred Outflows - Pension		3,157,152

Total Other Assets		3,851,560
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TOTAL ASSETS		12,396,593
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LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable		39,981
Credit Cards		2,124
Other Current Liabilities		78,930

Total Current Liabilities		121,035
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Long Term Liabilities

240 · 2020 Pension Obligation Bond		4,076,000
265 · Compensated Absence/Vac Buyback		91,962
290 · Community Center Loan		161,946
293 · Vehicle Capital Lease		157,456
295 · Net OPEB Liability		(138,185)
296 · Net Pension Liability		738,199
297 · Deferred Inflows - OPEB		340,223
298 · Deferred Inflows - Pension		1,861,343

Total Long Term Liabilities		7,288,944
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Total Liabilities		7,409,979
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Equity		4,986,613
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TOTAL LIABILITIES & EQUITY	\$	12,396,593
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Kensington Police Protection & Community Services District
Profit & Loss Budget vs. Actual
June 30, 2024 (Unaudited)

	All Funds				
	Jun 24	Jul '23 - Jun 24	YTD Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
400 · Property Tax Revenue					
401 · Levy Tax - Co. Prop. 1%	\$ (208,809)	\$ 2,224,946	\$ 2,400,000	\$ (175,054)	93%
402 · Special Tax-Police	(40,237)	645,233	685,000	(39,767)	94%
404 · Measure G Supplemental Tax	-	679,346	660,000	19,346	103%
410 · Police Fees/Service Charges	1,169	7,721	5,000	2,721	154%
414 · POST Reimbursement	864	8,621	10,000	(1,379)	86%
415 · SLESF	-	266,108	195,000	71,108	136%
418 · Reimbursements/Refunds	330	9,390	-	9,390	100%
Total 400 · Property Tax Revenue	(246,683)	3,841,365	3,955,000	(113,635)	97%
420 · Park/Rec Activities Revenue					
406 · Per Capita Park Grant	-	181,055	180,000	1,055	101%
424 · Special Tax-L&L Parks	(3,047)	43,672	46,000	(2,328)	95%
427 · Community Center Revenue	19,381	71,954	50,000	21,954	144%
438 · Tennis Court Revenue	240	2,447	1,000	1,447	245%
439 · Other Community Center Revenue	232,121	263,542	-	263,542	100%
Total 420 · Park/Rec Activities Revenue	248,696	562,670	277,000	285,670	203%
431 · Unrealized Gains/Loss	-	9,950			
440 · District Activities Revenue					
448a · Franchise Fees	-	-	120,000	(120,000)	0%
448b · less Franchise Fees Paid Out	-	-	-	-	0%
456 · Interest	11,417	76,917	10,000	66,917	769%
458 · Other District Rev - Allocation	81,490	108,284	68,500	39,784	158%
Total 440 · District Activities Revenue	92,907	185,200	198,500	(13,300)	93%
460 · Waste Removal Revenue					
461 · Waste Removal Franchise Fee	39,573	125,216	-	125,216	100%
Total 460 · Waste Removal Revenue	39,573	125,216	-	125,216	100%
470 · KCC Reserves	-	-	-	-	0%
471 · KCC Annual Fees	-	-	-	-	0%
480 · Rental Revenue	4,877	24,386	29,300	(4,915)	83%
481 · Waste Management Grant	-	-	-	-	0%
Total Income	139,370	4,748,787	4,459,800	288,987	106%
Gross Profit	139,370	4,748,787	4,459,800	288,987	106%
Expense					
500 · Police Salary and Benefit Exp					
502 · Officers Salaries					
502.1 · Officers Salary	-	-	-	-	0%
503.1 · Holiday Pay	5,031	37,930	50,100	(12,170)	76%
503.2 · Incentive Pay- Education	1,453	9,964	4,100	5,864	243%
503.3 · Incentive Pay- POST Certificate	3,274	35,430	34,600	830	102%
503.4 · Incentive Pay-Longevity Pay	45	45	-	45	100%
502 · Officers Salaries - Other	142,229	956,957	1,141,400	(184,443)	84%
Total 502 · Officers Salaries	152,031	1,040,326	1,230,200	(189,874)	85%
506 · Overtime	10,139	159,443	120,000	39,443	133%
508 · Salary - Non-Sworn	8,313	68,237	53,900	14,337	127%
509 · Hiring Bonus	-	30,063	20,000	10,063	150%
510 · Vacation Cash Out	-	-	20,600	(20,600)	0%
512 · Employee Wellness Account	-	-	-	-	0%
516 · Uniform Allowance	1,200	9,000	10,800	(1,800)	83%
521-A · Medical/Vision/Dental-Active	13,118	176,882	183,700	(6,818)	96%
521-R · Medical/Vision/Dental-Retired	9,904	145,335	145,400	(65)	100%
522 · Officer Life Insurance	150	5,610	8,500	(2,890)	66%
523 · Medicare	2,417	18,950	20,300	(1,350)	93%
524 · Social Security / Medicare	658	4,373	4,100	273	107%
527 · CalPERS District Share	23,754	211,496	269,700	(58,204)	78%
528 · PERS - Officers Portion	-	5,493	-	5,493	100%
529 · Pension Obligation Bond Payment	-	330,926	330,900	26	100%
530 · Workers Compensation	-	38,000	38,000	-	100%
531 · Unemployment	-	14,250	52,000	(37,750)	27%
Total 500 · Police Salary and Benefit Exp	221,684	2,258,384	2,508,100	(249,716)	90%

Kensington Police Protection & Community Services District
Profit & Loss Budget vs. Actual
June 30, 2024 (Unaudited)

	All Funds					
	Jun 24	Jul '23 - Jun 24	YTD Budget	\$ Over Budget	% of Budget	
520 · In Lieu Health Expense	-	500	500	-	-	100%
550 · Police Operating Expenses						
519 · Axon - Body Cam/Tasers/Storage	-	-	-	-	0%	
552 · Office Supplies and Expenses	299	11,312	21,400	(10,088)	53%	
553 · Police Uniforms, Eqpmt, & Duty	-	32,094	30,000	2,094	107%	
554 · Traffic Safety/Equipment	115	57,670	25,000	32,670	231%	
560 · Crossing Guard	-	-	-	-	0%	
561 · Fleet Maintenance, Fuel, Toll,	1,211	40,269	17,000	23,269	237%	
562 · Vehicle Operation	5,819	49,427	30,000	19,427	165%	
563 · Vehicle Lease	905	62,223	86,500	(24,277)	72%	
564 · Cal-ID, ARIES, SunRidge, LEFTA	-	159,154	160,000	(846)	99%	
566 · Radio Maintenance	-	19,211	37,800	(18,589)	51%	
567 · Building Alarm, Fire, Security	-	5,893	4,000	1,893	147%	
568 · Evidence, Investigation, Forens	94	13,876	7,500	6,376	185%	
569 · Emergency Preparedness	-	-	3,000	(3,000)	0%	
570 · Training and Travel Exp	425	26,383	30,000	(3,618)	88%	
571 · Records, PRA, and Redaction Sof	150	900	38,800	(37,900)	2%	
572 · Recruiting, Hiring, and Backgro						
572.1 · Consulting - Bckgrnd/hiring/rec	-	-	-	-	0%	
572 · Recruiting, Hiring, and Backgro - Other	777	15,930	25,000	(9,070)	64%	
Total 572 · Recruiting, Hiring, and Backgro	777	15,930	25,000	(9,070)	64%	
574 · Reserve Program	-	2,160	-	2,160	100%	
575 · Community Safety Cameras	-	-	-	-	0%	
576 · Law, Subscriptions, and Members	20	1,880	7,000	(5,120)	27%	
580 · PG&E, EBMUD, and Phone	4,050	33,759	27,000	6,759	125%	
581 · Building Repairs and Maintenanc	-	9,810	10,000	(190)	98%	
587 · Rubicon IT Contract	-	59,534	43,300	16,234	137%	
588 · Police Fleet Cellular Contract	1,548	9,765	10,000	(235)	98%	
591 · General Liability Insurance	-	55,288	55,000	288	101%	
592 · Website Social Media Contracts	-	20	5,000	(4,980)	0%	
593 · Volunteer Programs	233	2,079	7,500	(5,421)	28%	
594 · Police & Community Events	-	5,331	7,500	(2,169)	71%	
595 · Legal & Lexipol	-	17,431	9,000	8,431	194%	
597 · Police Bldg. Lease	5,571	86,889	66,000	20,889	132%	
597.1 · Bldg Maintenance/Repair	-	-	10,000	(10,000)	0%	
597.2 · Utilities	-	-	-	-	0%	
597.3 · Janitorial	2,300	13,779	14,000	(221)	98%	
599 · Police Taxes Administration	-	-	5,000	(5,000)	0%	
Total 550 · Police Operating Expenses	23,517	792,066	792,300	(234)	100%	
589 · Police Misc Expense	-	800				
600 · Park/Rec Sal & Ben						
601 · Park & Rec Administrator	9,393	67,453	86,000	(18,547)	78%	
602 · Custodial/Cleaning Services	-	(20)	12,000	(12,020)	-0%	
623 · Social Security/Medicare - Dist	-	-	6,600	(6,600)	0%	
600 · Park/Rec Sal & Ben - Other	-	625	-	625	100%	
Total 600 · Park/Rec Sal & Ben	9,393	68,058	104,600	(36,542)	65%	
635 · Park/Recreation Expenses						
640 · Community Center Expenses						
641 · General Maintenance	-	3,706	2,500	1,206	148%	
642 · Utilities-Community Center	1,102	12,700	13,000	(300)	98%	
643 · Janitorial Supplies	341	2,156	1,500	656	144%	
644 · Landscaping	2,775	32,800	30,000	2,800	109%	
645 · General Liab./Workers Comp	-	1,362	1,400	(38)	97%	
646 · Community Center Repairs	-	700	10,000	(9,300)	7%	
647 · Legal/Consulting	-	1,162	-	1,162	100%	
649 · Interest Expense	(5)	6,119	-	6,119	100%	
640 · Community Center Expenses - Other	2,950	7,038	-	7,038	100%	
Total 640 · Community Center Expenses	7,163	67,742	58,400	9,342	116%	
650 · Park						
651 · General Maintenance	9,700	18,451	30,000	(11,549)	62%	
652 · Repairs	140	4,172	-	4,172	100%	
653 · Landscaping	-	360	-	360	100%	
656 · Utilities	3,340	17,350	-	17,350	100%	
657 · General Liab./Workers Comp	-	12,000	12,000	-	100%	
658 · Levy Administration	476	8,747	10,000	(1,253)	87%	
659 · Other Park Expenses	-	-	-	-	0%	
674 · Tennis Court Maint/Repair	-	571	-	571	100%	
Total 650 · Park	13,656	61,651	52,000	9,651	119%	
Total 635 · Park/Recreation Expenses	20,820	129,393	110,400	18,993	117%	

Kensington Police Protection & Community Services District
Profit & Loss Budget vs. Actual
June 30, 2024 (Unaudited)

	All Funds				
	Jun 24	Jul '23 - Jun 24	YTD Budget	\$ Over Budget	% of Budget
699 · Com Center Expenses - Other	638	946			
750 · Waste Management Expenses					
751 · Waste Removal Franchise Fee Exp	14,377	53,664	51,400	2,264	104%
752 · Waste Management Program Admin	68,490	68,490	68,490	-	100%
753 · Other Waste Management Exp	-	9,509	3,040	6,469	313%
754 · Consulting/Legal (Waste Mgmt)	-	-	-	-	0%
799 · Waste Mgmt Grant Exp	-	-	-	-	0%
Total 750 · Waste Management Expenses	82,867	131,663	122,930	8,733	107%
800 · District Expenses					
807 · Salaries	24,061	230,935	259,400	(28,465)	89%
808 · Payroll Taxes	2,551	11,383	19,800	(8,417)	57%
809 · Benefits	-	-	50,000	(50,000)	0%
815 · Admin Communications	2,925	14,628	7,500	7,128	195%
816 · Office Supplies	300	5,229	2,000	3,229	261%
817 · Postage	120	1,852	-	1,852	100%
818 · Mileage Reimbursement	190	1,140	-	1,140	100%
819 · Dues/Subscriptions	161	16,645	11,000	5,645	151%
820 · Copier Contract	325	4,474	-	4,474	100%
825 · Board Continuing Ed/Conferences	-	5,065	8,000	(2,935)	63%
826 · Board Meetings	-	7	-	7	100%
830 · Legal (District/Personnel)	1,834	77,752	25,000	52,752	311%
831 · Training and Travel Admin	3,569	19,662	18,700	962	105%
835 · Consulting	19,398	62,855	50,000	12,855	126%
840 · Accounting/Audit	9,971	89,736	95,000	(5,264)	94%
850 · Insurance	-	45,000	45,000	-	100%
851 · Workers Compensation	-	1,569	1,500	69	105%
860 · Election	-	-	-	-	0%
861 · LAFCO	-	1,455	2,000	(545)	73%
870 · County Expenditures	-	6,472	25,000	(18,528)	26%
891 · COVID	-	-	-	-	0%
898 · Other Expenses	44	1,643	5,000	(3,357)	33%
Total 800 · District Expenses	65,448	597,502	624,900	(27,398)	96%
950 · Capital Outlay					
963 · Patrol Car Accessories	-	102,102	-	102,102	100%
967 · Station Equipment	-	(136)	-	(136)	100%
968 · Office Furn/Eq	-	(690)	-	(690)	100%
974 · Other Park Improvements	2,073	48,082	80,000	(31,918)	60%
978 · Pk/Rec Furn/Eq	-	1,323	-	1,323	100%
Total 950 · Capital Outlay	2,073	150,680	80,000	70,680	188%
997 · Payroll Expense	294	3,109	-	3,109	100%
Total Expense	426,733	4,133,099	4,343,730	(210,631)	95%
Net Ordinary Income	(287,363)	615,687	116,070	499,617	530%
Other Income/Expense					
Other Expense					
700 · Bond Expense					
975 · Community Center Loan Repayment	25,325	25,325	30,500	(5,175)	83%
Total 700 · Bond Expense	25,325	25,325	30,500	(5,175)	83%
Total Other Expense	25,325	25,325	30,500	(5,175)	83%
Net Other Income	(25,325)	(25,325)	(30,500)	5,175	83%
Net Income	\$ (312,688)	\$ 590,362	\$ 85,570	\$ 504,792	690%

Kensington Police Protection & Community Services District
General Fund Profit & Loss Budget vs. Actual
June 30, 2024 (Unaudited)

	General Fund				
	Jun 24	Jul '23 - Jun 24	YTD Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
400 · Property Tax Revenue					
401 · Levy Tax - Co. Prop. 1%	\$ (208,809)	\$ 2,224,946	\$ 2,400,000	\$ (175,054)	93%
418 · Reimbursements/Refunds	-	586	-	586	100%
Total 400 · Property Tax Revenue	(208,809)	2,225,532	2,400,000	(174,468)	93%
440 · District Activities Revenue					
456 · Interest	11,417	74,399	10,000	64,399	744%
458 · Other District Rev - Allocation	81,490	107,306	68,500	38,806	157%
Total 440 · District Activities Revenue	92,907	181,705	78,500	103,205	231%
480 · Rental Revenue	4,877	24,386	29,300	(4,915)	83%
Total Income	(111,024)	2,431,623	2,507,800	(76,177)	97%
Gross Profit	(111,024)	2,431,623	2,507,800	(76,177)	97%
Expense					
800 · District Expenses					
807 · Salaries	24,061	230,935	259,400	(28,465)	89%
808 · Payroll Taxes	2,551	11,383	19,800	(8,417)	57%
809 · Benefits	-	-	50,000	(50,000)	0%
815 · Admin Communications	2,925	14,628	7,500	7,128	195%
816 · Office Supplies	300	5,229	2,000	3,229	261%
817 · Postage	120	1,852	-	1,852	100%
818 · Mileage Reimbursement	190	1,140	-	1,140	100%
819 · Dues/Subscriptions	161	16,645	11,000	5,645	151%
820 · Copier Contract	325	4,474	-	4,474	100%
825 · Board Continuing Ed/Conferences	-	5,065	8,000	(2,935)	63%
826 · Board Meetings	-	7	-	7	100%
830 · Legal (District/Personnel)	1,834	77,752	25,000	52,752	311%
831 · Training and Travel Admin	3,569	19,662	18,700	962	105%
835 · Consulting	19,398	62,855	50,000	12,855	126%
840 · Accounting/Audit	9,971	89,736	95,000	(5,264)	94%
850 · Insurance	-	45,000	45,000	-	100%
851 · Workers Compensation	-	1,569	1,500	69	105%
861 · LAFCO	-	1,455	2,000	(545)	73%
870 · County Expenditures	-	6,472	25,000	(18,528)	26%
898 · Other Expenses	44	1,643	5,000	(3,357)	33%
Total 800 · District Expenses	65,448	597,502	624,900	(27,398)	96%
997 · Payroll Expense	294	3,109	-	3,109	100%
Total Expense	65,742	600,611	624,900	(24,289)	96%
Net Ordinary Income	(176,767)	1,831,012	1,882,900	(51,888)	97%
Net Income	\$ (176,767)	\$ 1,831,012	\$ 1,882,900	\$ (51,888)	97%

Kensington Police Protection & Community Services District
Police Profit & Loss Budget vs. Actual
June 30, 2024 (Unaudited)

	Police Fund				
	Jun 24	Jul '23 - Jun 24	YTD Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
400 · Property Tax Revenue					
402 · Special Tax-Police	\$ (40,237)	\$ 645,233	\$ 685,000	\$ (39,767)	94%
404 · Measure G Supplemental Tax	-	679,346	660,000	19,346	103%
410 · Police Fees/Service Charges	1,169	7,721	5,000	2,721	154%
414 · POST Reimbursement	864	8,621	10,000	(1,379)	86%
415 · SLESF	-	266,108	195,000	71,108	136%
418 · Reimbursements/Refunds	330	8,804	-	8,804	100%
Total 400 · Property Tax Revenue	(37,875)	1,615,833	1,555,000	60,833	104%
431 · Unrealized Gains/Loss	-	9,950	-	9,950	100%
440 · District Activities Revenue					
458 · Other District Rev - Allocation	-	978	-	978	100%
Total 440 · District Activities Revenue	-	978	-	978	100%
Total Income	(37,875)	1,626,761	1,555,000	71,761	105%
Gross Profit	(37,875)	1,626,761	1,555,000	71,761	105%
Expense					
500 · Police Salary and Benefit Exp					
502 · Officers Salaries					
503.1 · Holiday Pay	5,031	37,930	50,100	(12,170)	76%
503.2 · Incentive Pay- Education	1,453	9,964	4,100	5,864	243%
503.3 · Incentive Pay- POST Certificate	3,274	35,430	34,600	830	102%
503.4 · Incentive Pay-Longevity Pay	45	45	-	45	100%
502 · Officers Salaries - Other	142,229	956,957	1,141,400	(184,443)	84%
Total 502 · Officers Salaries	152,031	1,040,326	1,230,200	(189,874)	85%
506 · Overtime	10,139	159,443	120,000	39,443	133%
508 · Salary - Non-Sworn	8,313	68,237	53,900	14,337	127%
509 · Hiring Bonus	-	30,063	20,000	10,063	150%
510 · Vacation Cash Out	-	-	20,600	(20,600)	0%
516 · Uniform Allowance	1,200	9,000	10,800	(1,800)	83%
521-A · Medical/Vision/Dental-Active	13,118	176,882	183,700	(6,818)	96%
521-R · Medical/Vision/Dental-Retired	9,904	145,335	145,400	(65)	100%
522 · Officer Life Insurance	150	5,610	8,500	(2,890)	66%
523 · Medicare	2,417	18,950	20,300	(1,350)	93%
524 · Social Security / Medicare	658	4,373	4,100	273	107%
527 · CalPERS District Share	23,754	211,496	269,700	(58,204)	78%
528 · PERS - Officers Portion	-	5,493	-	5,493	100%
529 · Pension Obligation Bond Payment	-	330,926	330,900	26	100%
530 · Workers Compensation	-	38,000	38,000	-	100%
531 · Unemployment	-	14,250	52,000	(37,750)	27%
Total 500 · Police Salary and Benefit Exp	221,684	2,258,384	2,508,100	(249,716)	90%
520 · In Lieu Health Expense	-	500	500	-	100%
550 · Police Operating Expenses					
552 · Office Supplies and Expenses	299	11,312	21,400	(10,088)	53%
553 · Police Uniforms, Eqpmt, & Duty	-	32,094	30,000	2,094	107%
554 · Traffic Safety/Equipment	115	57,670	25,000	32,670	231%
561 · Fleet Maintenance, Fuel, Toll,	1,211	40,269	17,000	23,269	237%
562 · Vehicle Operation	5,819	49,427	30,000	19,427	165%
563 · Vehicle Lease	905	62,223	86,500	(24,277)	72%
564 · Cal-ID, ARIES, SunRidge, LEFTA	-	159,154	160,000	(846)	99%
566 · Radio Maintenance	-	19,211	37,800	(18,589)	51%
567 · Building Alarm, Fire, Security	-	5,893	4,000	1,893	147%
568 · Evidence, Investigation, Forens	94	13,876	7,500	6,376	185%

Kensington Police Protection & Community Services District
Police Profit & Loss Budget vs. Actual
June 30, 2024 (Unaudited)

	Police Fund				
	Jun 24	Jul '23 - Jun 24	YTD Budget	\$ Over Budget	% of Budget
569 · Emergency Preparedness	-	-	3,000	(3,000)	0%
570 · Training and Travel Exp	425	26,383	30,000	(3,618)	88%
571 · Records, PRA, and Redaction Sof	150	900	38,800	(37,900)	2%
572 · Recruiting, Hiring, and Backgro	777	15,930	25,000	(9,070)	64%
574 · Reserve Program	-	2,160	-	2,160	100%
576 · Law, Subscriptions, and Members	20	1,880	7,000	(5,120)	27%
580 · PG&E, EBMUD, and Phone	4,050	33,759	27,000	6,759	125%
581 · Building Repairs and Maintenan	-	9,810	10,000	(190)	98%
587 · Rubicon IT Contract	-	59,534	43,300	16,234	137%
588 · Police Fleet Cellular Contract	1,548	9,765	10,000	(235)	98%
591 · General Liability Insurance	-	55,288	55,000	288	101%
592 · Website Social Media Contracts	-	20	5,000	(4,980)	0%
593 · Volunteer Programs	233	2,079	7,500	(5,421)	28%
594 · Police & Community Events	-	5,331	7,500	(2,169)	71%
595 · Legal & Lexipol	-	17,431	9,000	8,431	194%
597 · Police Bldg. Lease	5,571	86,889	66,000	20,889	132%
597.1 · Bldg Maintenance/Repair	-	-	10,000	(10,000)	0%
597.3 · Janitorial	2,300	13,779	14,000	(221)	98%
599 · Police Taxes Administration	-	-	5,000	(5,000)	0%
Total 550 · Police Operating Expenses	23,517	792,066	792,300	(234)	100%
589 · Police Misc Expense	-	800	-	800	100%
950 · Capital Outlay					
963 · Patrol Car Accessories	-	102,102	-	102,102	100%
967 · Station Equipment	-	(136)	-	(136)	100%
968 · Office Furn/Eq	-	(690)	-	(690)	100%
Total 950 · Capital Outlay	-	101,275	-	101,275	100%
Total Expense	245,201	3,153,025	3,300,900	(147,875)	96%
Net Ordinary Income	(283,075)	(1,526,264)	(1,745,900)	219,636	87%
Net Income	\$ (283,075)	\$ (1,526,264)	\$ (1,745,900)	\$ 219,636	87%

Kensington Police Protection & Community Services District
Parks Profit & Loss Budget vs. Actual
June 30, 2024 (Unaudited)

	Parks Fund				
	Jun 24	Jul '23 - Jun 24	YTD Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
420 · Park/Rec Activities Revenue					
406 · Per Capita Park Grant	\$ -	\$ 181,055	\$ 180,000	\$ 1,055	101%
424 · Special Tax-L&L Parks	(3,047)	43,672	46,000	(2,328)	95%
427 · Community Center Revenue	19,381	71,954	50,000	21,954	144%
438 · Tennis Court Revenue	240	2,447	1,000	1,447	245%
439 · Other Community Center Revenue	232,121	263,542	-	263,542	100%
Total 420 · Park/Rec Activities Revenue	248,696	562,670	277,000	285,670	203%
Total Income	248,696	562,670	277,000	285,670	203%
Gross Profit	248,696	562,670	277,000	285,670	203%
Expense					
600 · Park/Rec Sal & Ben					
601 · Park & Rec Administrator	9,393	67,453	86,000	(18,547)	78%
602 · Custodial/Cleaning Services	-	(20)	12,000	(12,020)	-0%
623 · Social Security/Medicare - Dist	-	-	6,600	(6,600)	0%
600 · Park/Rec Sal & Ben - Other	-	625	-	625	100%
Total 600 · Park/Rec Sal & Ben	9,393	68,058	104,600	(36,542)	65%
635 · Park/Recreation Expenses					
640 · Community Center Expenses					
641 · General Maintenance	-	3,706	2,500	1,206	148%
642 · Utilities-Community Center	1,102	12,700	13,000	(300)	98%
643 · Janitorial Supplies	341	2,156	1,500	656	144%
644 · Landscaping	2,775	32,800	30,000	2,800	109%
645 · General Liab./Workers Comp	-	1,362	1,400	(38)	97%
646 · Community Center Repairs	-	700	10,000	(9,300)	7%
647 · Legal/Consulting	-	1,162	-	1,162	100%
649 · Interest Expense	(5)	6,119	-	6,119	100%
640 · Community Center Expenses - Other	2,950	7,038	-	7,038	100%
Total 640 · Community Center Expenses	7,163	67,742	58,400	9,342	116%
650 · Park					
651 · General Maintenance	9,700	18,451	30,000	(11,549)	62%
652 · Repairs	140	4,172	-	4,172	100%
653 · Landscaping	-	360	-	360	100%
656 · Utilities	3,340	17,350	-	17,350	100%
657 · General Liab./Workers Comp	-	12,000	12,000	-	100%
658 · Levy Administration	476	8,747	10,000	(1,253)	87%
674 · Tennis Court Maint/Repair	-	571	-	571	100%
Total 650 · Park	13,656	61,651	52,000	9,651	119%
Total 635 · Park/Recreation Expenses	20,820	129,393	110,400	18,993	117%
699 · Com Center Expenses - Other	638	946	-	946	100%
950 · Capital Outlay					
974 · Other Park Improvements	2,073	48,082	80,000	(31,918)	60%
978 · Pk/Rec Furn/Eq	-	1,323	-	1,323	100%
Total 950 · Capital Outlay	2,073	49,404	80,000	(30,596)	62%
Total Expense	32,924	247,801	295,000	(47,199)	84%
Net Ordinary Income	215,772	314,869	(18,000)	332,869	-1,749%
Other Income/Expense					
Other Expense					
700 · Bond Expense					
975 · Community Center Loan Repayment	25,325	25,325	30,500	(5,175)	83%
Total 700 · Bond Expense	25,325	25,325	30,500	(5,175)	83%
Total Other Expense	25,325	25,325	30,500	(5,175)	83%
Net Other Income	(25,325)	(25,325)	(30,500)	5,175	83%
Net Income	\$ 190,447	\$ 289,544	\$ (48,500)	\$ 338,044	-597%

Kensington Police Protection & Community Services District
Waste Management Profit & Loss Budget vs. Actual
June 30, 2024 (Unaudited)

	Waste Management Fund				
	Jun 24	Jul '23 - Jun 24	YTD Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
440 · District Activities Revenue					
448a · Franchise Fees	\$ -	\$ -	\$ 120,000	\$ (120,000)	0%
456 · Interest	-	2,517	-	2,517	100%
Total 440 · District Activities Revenue	-	2,517	120,000	(117,483)	2%
460 · Waste Removal Revenue					
461 · Waste Removal Franchise Fee	39,573	125,216	-	125,216	100%
Total 460 · Waste Removal Revenue	39,573	125,216	-	125,216	100%
481 · Waste Management Grant	-	-	-	-	0%
Total Income	39,573	127,733	120,000	7,733	106%
Gross Profit	39,573	127,733	120,000	7,733	106%
Expense					
750 · Waste Management Expenses					
751 · Waste Removal Franchise Fee Exp	14,377	53,664	51,400	2,264	104%
752 · Waste Management Program Admin	68,490	68,490	68,490	-	100%
753 · Other Waste Management Exp	-	9,509	3,040	6,469	313%
Total 750 · Waste Management Expenses	82,867	131,663	122,930	8,733	107%
Total Expense	82,867	131,663	122,930	8,733	107%
Net Ordinary Income	(43,293)	(3,930)	(2,930)	(1,000)	134%
Net Income	\$ (43,293)	\$ (3,930)	\$ (2,930)	\$ (1,000)	134%

**Kensington Police Protection & Community Services District
FY 2024 Budget Summary by Department**

	General Fund		Police	
	Actual	Budget	Actual	Budget
Revenues	2,431,623	2,507,800	1,626,761	1,555,000
Operating expense	\$ (600,611)	\$ (624,900)	\$ (3,051,750)	\$ (3,300,900)
Capital			\$ (101,275)	\$ -
Net	\$ 1,831,012	\$ 1,882,900	\$ (1,526,264)	\$ (1,745,900)

Note: \$30,000 Restricted

GF/PD/Park Actual	\$ 594,292
Solid Waste	\$ (3,930)

Parks

Actual	Budget
562,670	277,000
\$ (198,397)	\$ (215,000)
\$ (74,729)	\$ (110,500)
\$ 289,544	\$ (48,500)

Solid Waste

Actual	Budget
127,733	120,000
\$ (131,663)	\$ (122,930)
\$ (3,930)	\$ (2,930)