



---

Date: May 9, 2024  
To: Board of Directors  
From: David Aranda, Interim General Manager  
Subject: Draft Fiscal Year 2025 Budget (July 2024-June 2025) and Approval to Publish a Notice of a Public Hearing on June 13, 2024

---

### **Recommendation**

Review of the Draft Fiscal Year 2025 Budget and then accept a motion, second and vote to approve placing the public hearing notice in the West County Times.

### **Background**

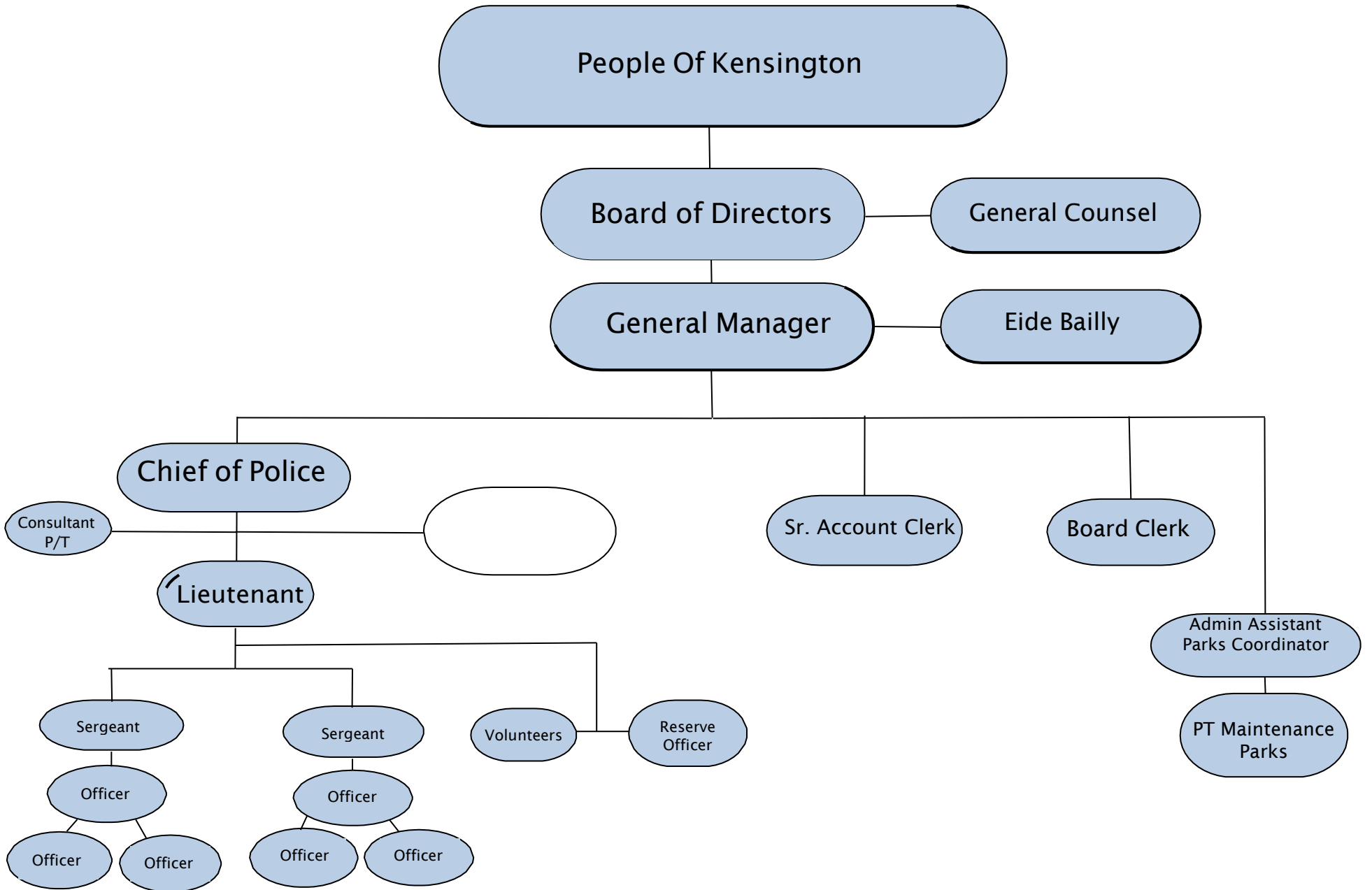
The Community Services Government Code requires that the KPPCSD adopts a budget each fiscal year. Prior to that adoption a preliminary budget is presented to the Board and the Board is asked to vote to direct the General Manager to place a notice in a paper, The West County Times, announcing that a public hearing will be held at the June board meeting (June 13<sup>th</sup> for this year) prior to the Board adopting the budget for fiscal year 2025.

### **Exhibit(s)**

- Organization Chart
- Draft Fiscal Year 2025 Budget
- Budget Overview
- Draft Notice of Public Hearing

# SPECIAL DISTRICT OF KENSINGTON

Item #08a



**Kensington Police Protection & Community Services District**  
**FY 2024-25**  
**Summary**

	<b>FY 25 Proposed Budget Revenues</b>	<b>FY 25 Proposed Budget Expenditures</b>	<b>Net FY 25 Year End</b>
General Fund	\$ 2,522,000	\$ (758,778)	\$ 1,763,222
Police	1,591,500	(3,321,058)	(1,729,558)
Parks	138,000	(219,896)	(81,896)
Waste Management	197,000	(225,000)	(28,000)
Total	\$ 4,448,500	\$ (4,524,732)	\$ (76,232)

**Kensington Police Protection & Community Services District**  
**FY 2024-25**  
**GENERAL FUND**

Acct #	N	FY 23 Actual Results	FY 24 YTD Results	FY 24 Adopted Budget	FY 25 Proposed Budget	\$ Budget Change	% Budget Change
<b>1</b>		<b>Revenue</b>					
2	401	Levy Tax - Co. Prop 1%	2,381,352	2,433,755	2,400,000	2,522,000	122,000 5%
3	456	Interest	15,414	-	-	-	0%
4	458	Other District Revenue	19,204	24,341	68,500	-	(68,500) -100%
5	480	Rental Revenue	26,824	12,193	29,300	-	(29,300) -100%
<b>6</b>		<b>TOTAL REVENUE</b>	<b>2,442,794</b>	<b>2,470,289</b>	<b>2,497,800</b>	<b>2,522,000</b>	<b>24,200 1%</b>
<b>7</b>		<b>EXPENSE</b>					
<b>8</b>		<b>Salaries and Benefits</b>					
9	807	Salaries	356,999	173,631	259,400	273,000	13,600 5%
10	808	Payroll Taxes	45,609	2,343	19,800	19,278	(522) -3%
11	809	Benefits / Unemployment	-	-	50,000	-	(50,000) -100%
<b>12</b>		<b>Total Salaries &amp; Benefits</b>	<b>402,608</b>	<b>175,974</b>	<b>329,200</b>	<b>292,278</b>	<b>(36,922) -11%</b>
<b>13</b>		<b>Operations &amp; Admin Expenses</b>					
14	815	Admin Communications	8,270	4,769	7,500	9,500	2,000 27%
15	816	Office Supplies	8,767	1,758	2,000	3,000	1,000 50%
16	817	Postage	748	1,361	-	2,500	2,500 0%
17	818	Mileage Reimbursement	553	712	-	1,000	1,000 0%
18	819	Dues/Subscriptions	7,671	15,451	11,000	18,000	7,000 64%
19	820	Copier Contract	5,524	-	-	3,500	3,500 0%
20	825	Board Continuing Ed/Conferences	282	5,065	8,000	6,000	(2,000) -25%
21	830	Legal (District/Personnel)	189,833	64,296	25,000	35,000	10,000 40%
22	831	Training and Travel Admin	20,284	12,374	18,700	15,000	(3,700) -20%
23	835	Consulting	44,287	11,750	50,000	100,000	50,000 100%
24	840	Accounting/Audit	290,523	42,695	95,000	160,000	65,000 68%
25	850	Insurance	36,595	45,000	45,000	55,000	10,000 22%
26	851	Workers Compensation	13,178	1,569	1,500	3,000	1,500 100%
27	860	Election	7,630	-	-	8,000	8,000 0%
28	861	LAFCO	1,505	1,455	2,000	2,000	- 0%
29	870	County Expenditures	22,435	7,271	25,000	25,000	- 0%
30	898	Other Expenses	27,143	8,839	5,000	5,000	- 0%
31	997	Payroll Expense	603	2,721	-	15,000	15,000 0%
<b>32</b>		<b>Total Operations &amp; Admin Expenses</b>	<b>685,832</b>	<b>227,086</b>	<b>295,700</b>	<b>466,500</b>	<b>170,800 58%</b>
<b>33</b>		<b>TOTAL EXPENSE</b>	<b>1,088,440</b>	<b>403,060</b>	<b>624,900</b>	<b>758,778</b>	<b>133,878 21%</b>
<b>34</b>		<b>NET REVENUE / (EXPENSE)</b>	<b>1,354,354</b>	<b>2,067,229</b>	<b>1,872,900</b>	<b>1,763,222</b>	<b>(109,678) -6%</b>

**Kensington Police Protection & Community Services District**  
**FY 2024-25**  
**POLICE**

Acct #		FY 23 Actual Results	FY 24 YTD Results	FY 24 Adopted Budget	FY 25 Proposed Budget	\$ Budget Change	% Budget Change
<b>1</b>	<b>Revenue</b>						
2	402 Special Tax-Police	685,470	685,470	685,000	685,500	500	0%
3	404 Measure G Supplemental Tax	651,974	679,346	660,000	690,000	30,000	5%
4	410 Police Fees/Service Charges	14,670	4,898	5,000	6,000	1,000	20%
5	414 POST Reimbursement	13,065		10,000	10,000		
6	415 SLESF	217,383		195,000	200,000		
7	418 Reimbursements/Refunds	-	8,535	-	-	-	0%
<b>8</b>	<b>TOTAL REVENUE</b>	<b>1,582,563</b>	<b>1,378,249</b>	<b>1,555,000</b>	<b>1,591,500</b>	<b>31,500</b>	<b>2%</b>
<b>9</b>	<b>EXPENSE</b>						
<b>10</b>	<b>Salaries and Benefits</b>						
11	502 Officers Salaries	1,070,630	584,346	1,141,400	1,292,752	151,352	13%
12	503 Holiday Pay	-	24,098	50,100	48,579	(1,521)	-3%
13	504 Incentive Pay- Education	-	6,409	4,100	23,710	19,610	478%
14	505 Incentive Pay- POST Certificate	-	25,633	34,600	26,852	(7,748)	-22%
15	506 Overtime	131,152	103,544	120,000	75,000	(45,000)	-38%
16	508 Non-Sworn Salaries	63,043	42,252	53,900	-	(53,900)	-100%
17	509 Hiring Bonus	25,000	24,063	20,000	12,000	(8,000)	-40%
18	510 Vacation Cash Out	-	-	20,600	-	(20,600)	-100%
19	516 Uniform Allowance	9,576	5,700	10,800	-	(10,800)	-100%
20	520 In Lieu Health Expense	6,000	500	500	-	(500)	-100%
21	522 Officer Life Insurance	4,724	4,037	8,500	-	(8,500)	-100%
22	523 Medicare	23,071	12,042	20,300	-	(20,300)	-100%
23	524 Social Security / Medicare	3,716	2,620	4,100	21,850	17,750	433%
24	527 CalPERS District Share	209,627	143,671	269,700	280,227	10,527	4%
25	528 CalPERS Officers Share	(5,493)	5,493	-	-	-	0%
26	529 Pension Obligation Bond Payment	-	330,926	330,900	330,900	-	0%
27	530 Workers Compensation	39,533	38,000	38,000	50,000	12,000	32%
28	531 Unemployment	-	6,750	52,000	-	(52,000)	-100%
<b>29</b>	<b>Total Salaries &amp; Benefits</b>	<b>1,580,577</b>	<b>1,360,084</b>	<b>2,179,500</b>	<b>2,161,870</b>	<b>(17,630)</b>	<b>-1%</b>
<b>30</b>	<b>Operations &amp; Admin Expenses</b>						
31	552 Office Supplies And Expenses	14,690	5,782	21,400	8,000	(13,400)	-63%
32	553 Police Uniforms, Equipment, and Duty Gear	26,432	29,811	30,000	15,000	(15,000)	-50%
33	554 Traffic Safety/Equipment	14,792	54,984	25,000	10,000	(15,000)	-60%
34	561 Fleet Maintenance, Fuel, Toll, Transportation	44,888	24,916	17,000	45,000	28,000	165%
35	563 Vehicle Lease	4,090	44,775	86,500	50,000	(36,500)	-42%
36	564 Cal-ID, ARIES, SunRidge, LEFTA	227,092	143,248	160,000	160,000	-	0%
37	566 Radio Maintenance	-	17,546	37,800	12,000	(25,800)	-68%
38	567 Building Alarm, Fire, Security, and Maintenance	-	3,998	4,000	5,000	1,000	25%
39	568 Evidence, Investigation, Forensic Services	24,795	7,870	7,500	10,000	2,500	33%
40	569 Emergency Preparedness	-	-	3,000	-	(3,000)	-100%
41	570 Training And Travel Expense	32,621	21,558	30,000	30,000	-	0%
42	571 Records, PRA, and Redaction Software	300	9,295	38,800	10,000	(28,800)	-74%
43	572 Recruiting, Hiring, and Backgrounds	11,885	12,608	25,000	5,000	(20,000)	-80%
44	574 Reserve Program	270	430	-	3,000	3,000	0%
45	576 Law, Subscriptions, and Memberships	6,678	1,690	7,000	3,000	(4,000)	-57%
46	578 POST - Reimburse	-	-	-	-	-	0%
47	580 PG&E, EBMUD, and Phone	17,217	25,657	27,000	35,000	8,000	30%
48	581 Building Repairs and Maintenance	437	9,406	10,000	5,000	(5,000)	-50%
49	587 Rubicon IT Contract	591	41,061	43,300	50,000	6,700	15%
50	588 Police Fleet Cellular Contract	21,467	14,906	10,000	10,000	-	0%
51	590 Janitorial	-	-	-	12,000	12,000	0%
52	591 General Liability Insurance	40,177	55,288	55,000	60,000	5,000	9%
53	592 Website Social Media Contracts	417	20	5,000	7,500	2,500	50%
54	593 Volunteer Programs	1,542	1,454	7,500	2,000	(5,500)	-73%
55	594 Police & Community Events	2,189	3,781	7,500	4,000	(3,500)	-47%
56	595 Legal & Lexipol	29,134	14,053	9,000	15,000	6,000	67%
57	596 CAL I.D.	-	-	-	-	-	0%
58	597 Police Building Lease	66,719	64,385	66,000	72,000	6,000	9%
59	597.1 Building Maintenance and Repair	4,303	24	10,000	-	(10,000)	-100%
60	598 Consulting - Background/hiring/records	-	-	-	70,000	70,000	0%
61	599 Police Taxes Administration	1,049	-	5,000	-	(5,000)	-100%
62	820 Copier Contract	5,524	3,010	-	-	-	0%
63	963 Patrol Car Accessories	29,956	68,922	-	-	-	0%

**Kensington Police Protection & Community Services District**  
**FY 2024-25**  
**POLICE**

Acct #			FY 23	FY 24	FY 24	FY 25	\$	%
N			Actual	YTD	Adopted	Proposed	Budget	Budget
			Results	Results	Budget	Budget	Change	Change
64	967	Station Equipment	50,880	(136)	-	-	-	0%
65	968	Office Furniture/Equipment	31,497	(690)	-	-	-	0%
66	521-A	Medical/Vision/Dental (Active)	128,113	119,323	183,700	265,243	81,543	44%
67	521-R	Medical/Vision/Dental (Retired)	155,643	105,289	145,400	145,445	45	0%
68	589	Axon - Body Camera/Tasers/Storage	-	-	-	25,000	25,000	0%
69	575	Community Safety	-	-	-	15,000	15,000	0%
70		<b>Total Operations &amp; Admin Expenses</b>	995,389	904,264	1,077,400	1,159,188	81,788	8%
71		<b>TOTAL EXPENSE</b>	2,575,966	2,264,348	3,256,900	3,321,058	64,158	2%
72		<b>NET REVENUE / (EXPENSE)</b>	(993,403)	(886,099)	(1,701,900)	(1,729,558)	(32,658)	2%

**Kensington Police Protection & Community Services District**  
**FY 2024-25**  
**PARKS**

Acct #		FY 23 Actual N Results	FY 24 YTD Results	FY 24 Adopted Budget	FY 25 Proposed Budget	\$ Budget Change	% Budget Change
<b>1</b>	<b>Revenue</b>						
2	406 Per Capita Park Grant	-	181,055	180,000	-	(180,000)	-100%
3	424 Special Tax-Landscape and Learning Parks	44,359	46,719	46,000	47,000	1,000	2%
4	425 KCC Reserves	-	-	-	30,000	30,000	0%
5	426 KCC Annual Fees	-	-	-	29,000	29,000	0%
6	427 Community Center Revenue	61,573	43,479	50,000	30,000	(20,000)	-40%
7	438 Tennis Court Revenue	1,435	1,357	1,000	2,000	1,000	100%
8	439 Other Community Center Revenue	456	31,321	-	-	-	0%
<b>9</b>	<b>TOTAL REVENUE</b>	<b>107,823</b>	<b>303,931</b>	<b>277,000</b>	<b>138,000</b>	<b>(139,000)</b>	<b>-50%</b>
<b>10</b>	<b>EXPENSE</b>						
<b>11</b>	<b>Salaries and Benefits</b>						
12	600 Parks & Rec Salaries	-	625	-	-	-	0%
13	601 Parks & Rec Salaries	32,298	17,522	86,000	21,000	(65,000)	-76%
14	602 Janitor	17,746	(20)	12,000	43,000	31,000	258%
15	623 Social Security / Medicare	-	-	6,600	4,896	(1,704)	-26%
<b>16</b>	<b>Total Salaries &amp; Benefits</b>		<b>18,127</b>	<b>104,600</b>	<b>68,896</b>	<b>(35,704)</b>	<b>-34%</b>
<b>17</b>	<b>Operations &amp; Admin Expenses</b>						
18	640 Parks Expenses	64	4,088	-	-	-	0%
19	641 General Maintenance	28,595	1,528	2,500	30,000	27,500	1100%
20	642 Utilities	14,004	8,053	13,000	25,000	12,000	92%
21	643 Janitorial Supplies	1,933	1,815	1,500	2,500	1,000	67%
22	644 Landscaping	29,430	21,700	30,000	34,000	4,000	13%
23	645 Workers Compensation	9,390	1,362	1,400	8,000	6,600	471%
24	646 Community Center Repairs	5,104	463	10,000	4,000	(6,000)	-60%
25	647 Legal/Consulting	6,768	1,162	-	5,000	5,000	0%
26	699 Community Center Expenses - Other	-	-	-	-	-	0%
27	657 General Liability	9,390	12,000	12,000	10,000	(2,000)	-17%
28	658 Levy Administration	10,003	6,200	10,000	-	(10,000)	-100%
29	659 Other Park Expenses	-	-	-	1,000	1,000	0%
30	674 Tennis Court Maintenance and Repair	2,124	351	-	1,000	1,000	0%
31	974 Other Park Improvements	99,715	46,009	80,000	-	(80,000)	-100%
32	975 Community Center Loan Repayment	-	-	30,500	30,500	-	0%
33	978 Park Furniture and Equipment	21,946	1,323	-	-	-	0%
<b>34</b>	<b>Total Operations &amp; Admin Expenses</b>	<b>238,467</b>	<b>106,054</b>	<b>190,900</b>	<b>151,000</b>	<b>(39,900)</b>	<b>-21%</b>
<b>35</b>	<b>TOTAL EXPENSE</b>	<b>238,467</b>	<b>124,181</b>	<b>295,500</b>	<b>219,896</b>	<b>(75,604)</b>	<b>-26%</b>
<b>36</b>	<b>NET REVENUE / (EXPENSE)</b>	<b>(130,645)</b>	<b>179,750</b>	<b>(18,500)</b>	<b>(81,896)</b>	<b>(63,396)</b>	<b>343%</b>

**Kensington Police Protection & Community Services District**  
**FY 2024-25**  
**WASTE MANAGEMENT**

Acct #		FY 23 Actual N Results	FY 24 YTD Results	FY 24 Adopted Budget	FY 25 Proposed Budget	\$ Budget Change	% Budget Change
<b>1</b>	<b>Revenue</b>						
2	448 Franchise Fees	-	-	-	120,000	120,000	0%
3	461 Waste Removal Franchise Fee	121,974	-	120,000	-	(120,000)	-100%
4	480 Waste Management Grant	-	-	-	75,000	75,000	0%
5	456 Interest	-	-	-	2,000	2,000	0%
<b>6</b>	<b>TOTAL REVENUE</b>	<b>121,974</b>	<b>-</b>	<b>120,000</b>	<b>197,000</b>	<b>77,000</b>	<b>64%</b>
<b>7</b>	<b>EXPENSE</b>						
<b>8</b>	<b>Operations &amp; Admin Expenses</b>						
9	751 Waste Removal Franchise Fee Expense	38,718	35,540	51,400	36,000	(15,400)	-30%
10	752 Waste Management Program Admin	-	-	68,490	69,000	510	1%
11	753 Other Waste Management Expense	610	8,627	3,040	5,000	1,960	64%
12	890 Waste / Recycle	510	-	-	-	-	0%
13	462 Waste Management Grants	-	-	-	-	-	0%
14	730 Legal (Waste Management)	-	-	-	40,000	40,000	0%
15	799 Waste Management grant expenses	-	-	-	75,000	75,000	0%
<b>16</b>	<b>Total Operations &amp; Admin Expenses</b>	<b>39,838</b>	<b>44,167</b>	<b>122,930</b>	<b>225,000</b>	<b>102,070</b>	<b>83%</b>
<b>17</b>	<b>TOTAL EXPENSE</b>	<b>39,838</b>	<b>44,167</b>	<b>122,930</b>	<b>225,000</b>	<b>102,070</b>	<b>83%</b>
<b>18</b>	<b>NET REVENUE / (EXPENSE)</b>	<b>82,136</b>	<b>(44,167)</b>	<b>(2,930)</b>	<b>(28,000)</b>	<b>(25,070)</b>	<b>856%</b>





---

Date: May 9, 2024

To: Board of Directors

Submitted by: David Aranda, Interim General Manager

Subject: Fiscal Year 2025 Overview Written Description

---

1. The summary sheets. The bottom line for all departments for this draft budget shows a loss of \$76,232. Staff will work on eliminating the loss and attempt to provide a breakeven budget for final approval at the June meeting.
2. The General Fund. It is good practice to show all property tax revenue in the general fund and that is what is budgeted. No other revenue is projected for the general fund account. Please note that in the past few years the district received monies from the Kensington Fire Protection District for storage rental space, but we are expecting that to end with the Fire District moving into the PBS building at the end of this fiscal year.
3. The General Fund expenses include a part-time general manager, part-time clerk of the board and part-time administrator. There are three substantial expense line items in the general fund. The consulting line item takes into consideration the costs for the ongoing work in determining the feasibility of a new police building south of the county library. The audit/accounting line item includes the costs for outside financial assistance. The need for their services is not diminishing due to a number of factors. The liability insurance continues to increase due to the market conditions with insurance in the State of California. There are no capital items projected.
4. Police Department. Revenues reflect a bit of an increase, and these revenues are specific to the police department. Police Department expenses reflect a full force of ten sworn officers. The Chief and I spent a great deal of time reviewing each line item and attempting to better reflect on the expenses that the police department has. The Chief and I already see some reductions in costs that will be reflected in the final budget presented in June. There are no capital expenses projected for this fiscal year.

5. Parks Department. The revenue line items include the designated \$30,000 from KCC which is restricted for capital needs for the Rec. Building. That money will NOT be used for operations. The expenses for parks include a part-time administrator overseeing the various reservations made for park use and a part-time janitor. The operational expenses have been streamlined and reflect what the costs for park operations have been this current fiscal year. The expense for operations also includes the park loan repayment for the year. There are no capital expenses planned for this fiscal year.
  
6. The Waste Management Department in revenue includes the franchise fee revenue and a grant the district is expecting to receive. The expense line items include the dollars equal to the grant and legal/consulting fees to perform studies involving the justification of the franchise fees and cost for service of solid waste pick up. The program administration line item was based on establishing a 10% administrative fee for the oversight of the solid waste programs.

There needs to be a discussion about this process and how it works.

I look forward to our discussion.

**NOTICE OF PUBLIC HEARING**

**KENSINGTON POLICE PROTECTION & COMMUNITY SERVICES DISTRICT  
2024-2025 FISCAL YEAR PROPOSED BUDGET**

NOTICE IS HEREBY GIVEN that the Board of Directors of the Kensington Police Protection and Community Services District (District) has fixed **Thursday, June 13, 2024 at 6:00 p.m.**, or as soon as the matter may be heard, as the time for a Public Hearing by the Board of Directors to be held at the Kensington Community Center, located at 59 Arlington Ave., Kensington, CA 94707

The Board of Directors of the KPPCSD will conduct a hearing pursuant to Government Code 61110 and as directed by the KPPCSD Board of Directors regarding the 2024-2025 Fiscal Year Proposed Budget, which commences on July 1, 2024. A copy of the proposed budget will be available for review at the District office and can be accessed on the [KPPCSD website](#). The Board will also receive and consider any written comments, which should be directed to the District at 10940 San Pablo Ave, Bldg. B. El Cerrito, CA 94530. The Board will consider all questions, comments, and objectives regarding establishing the budget at the hearing.

Dated: May 15, 22, 2024

Lynelle M. Lewis  
Clerk of the Board