

**Kensington Police Protection and Community Services District**  
**Fiscal Year 2018-19 General Fund Revenue and Expense Report**  
*As of June 30, 2019*

	FY 2018-19 Budget	Actual as of June 30, 2019	Actual vs Budget	% of Budget
<b><u>REVENUE</u></b>				
<b><u>Police Activities Revenue</u></b>				
401 · Levy Tax	1,812,000	1,869,928	57,928	103.2%
402 · Special Tax-Police	682,000	681,780	(220)	100.0%
403 · Misc Tax-Police	-	73	73	
404 · Measure G Supplemental Tax Rev	564,500	565,740	1,240	100.2%
410 · Police Fees/Service Charges	1,500	3,570	2,070	238.0%
411 · Kensington Hilltop Srvc Reimb	-	839	839	
412 · Special Assignment Revenue	-	4,525	4,525	
413 · West County Crossing Guard Reim	-	-	0	
414 · POST Reimbursement	1,000	4,009	3,009	400.9%
415 · Grants-Police	100,000	155,948	55,948	155.9%
416 · Interest-Police	8,000	28,169	20,169	
418 · Misc Police Income	10,000	9,876	(124)	98.8%
419 · Supplemental W/C Reimb (4850)	-	1,738	1,738	
<b>Total Police Activities Revenue</b>	<b>\$ 3,179,000</b>	<b>\$ 3,326,195</b>	<b>\$ 147,195</b>	<b>104.6%</b>
<b><u>Park/Rec Activities Revenue</u></b>				
424 · Special Tax-L&L	37,500	38,841	1,341	103.6%
427 · Community Center Revenue	14,000	7,870	(6,130)	56.2%
438 · Miscellaneous Park/Recreation Revenue *	200	75,320	75,120	37660.0%
<b>Total Park/Recreation Activities Revenue</b>	<b>\$ 51,700</b>	<b>\$ 122,031</b>	<b>\$ 70,331</b>	<b>236.0%</b>
<b><u>General District Activities Revenue</u></b>				
448a · Franchise Fees Gross	95,000	94,856	(144)	99.8%
448b · Less Franchise Fees Paid Out	(40,715)	(40,653)	62	99.8%
456 · Interest-District	8,200	3,924	(4,276)	47.9%
458 · Miscellaneous District Revenue	-	1,559	-	
<b>Total General District Activities Revenue</b>	<b>\$ 62,485</b>	<b>\$ 59,687</b>	<b>\$ (4,357)</b>	<b>95.5%</b>
<b>TOTAL REVENUE</b>	<b>\$ 3,293,185</b>	<b>\$ 3,507,914</b>	<b>\$ 213,169</b>	<b>106.5%</b>
<b><u>EXPENSES</u></b>				
<b><u>Police Salaries &amp; Benefits</u></b>				
502 · Salary · Officers	949,954	725,580	(224,374)	76.4%
504 · Compensated Absences	9,200	22,576	13,376	245.4%
506 · Overtime	75,000	121,041	46,041	161.4%
508 · Salary · Non-Sworn	25,692	25,576	(116)	99.5%
516 · Uniform Allowance	9,000	6,002	(2,998)	66.7%
518 · Safety Equipment	2,500	500	(2,000)	20.0%

	FY 2018-19 Budget	Actual as of June 30, 2019	Actual vs Budget	% of Budget
521-A · Medical/Vision/Dental-Activ e	214,366	132,121	(82,245)	61.6%
521-R · Medical/Vision/Dental-Retirees	150,657	174,115	23,458	115.6%
521-T · Medical Vision/Dental-Trust	247,036	247,036	0	100.0%
522 · Insurance · Police	6,940	2,923	(4,018)	42.1%
523 · Social Security/Medicare	15,484	12,745	(2,739)	82.3%
524 · Social Security · District	1,593	1,586	(7)	99.5%
527 · PERS · District Portion	358,418	330,711	(27,707)	92.3%
528 · PERS · Officers Portion	22,691	22,579	(112)	99.5%
530 · Workers Comp	83,000	63,108	(19,892)	76.0%
<b>Total Police Salaries &amp; Benefits</b>	<b>\$ 2,171,531</b>	<b>\$ 1,888,199</b>	<b>\$ (283,332)</b>	<b>87.0%</b>
<b><u>Other Police Expenses</u></b>				
552 · Police Supplies	2,200	1,411	(789)	64.2%
553 · Range/Ammunition Supplies	5,500	5,159	(341)	93.8%
560 · Crossing Guard	12,474	12,767	293	102.3%
562 · Vehicle Operation	27,500	36,316	8,816	132.1%
564 · Communications (RPD)	114,578	135,219	20,641	118.0%
568 · Prisoner/Case Exp./Booking	12,000	9,330	(2,670)	77.7%
570 · Training	10,000	5,944	(4,056)	59.4%
572 · Recruiting	15,750	12,308	(3,442)	78.1%
574 · Reserve Officers	4,000	-	(4,000)	0.0%
576 · Misc. Dues, Meals & Travel	2,850	1,923	(927)	67.5%
580 · Utilities - Police	11,400	11,634	234	102.1%
581 · Bldg Repairs/Maint.	3,000	18	(2,982)	0.6%
582 · Expendable Office Supplies	6,500	4,876	(1,624)	75.0%
588 · Telephone(+Rich. Line)	5,280	5,265	(15)	99.7%
590 · Housekeeping	4,000	4,063	63	101.6%
592 · Publications	3,500	2,915	(585)	83.3%
594 · Community Policing	2,000	2,631	631	131.6%
595 · Legal/Consulting - Police	50,000	76,642	26,642	153.3%
596 · CAL I.D.	6,100	5,525	(575)	90.6%
599 · Police Taxes Administration	4,000	3,776	(224)	94.4%
<b>Total 550 · Other Police Expenses</b>	<b>\$ 302,632</b>	<b>\$ 337,723</b>	<b>\$ 35,091</b>	<b>111.6%</b>
<b>Total Police Activity Expenses</b>	<b>\$ 2,474,163</b>	<b>\$ 2,225,922</b>	<b>\$ (248,241)</b>	<b>90.0%</b>

	FY 2018-19 Budget	Actual as of June 30, 2019	Actual vs Budget	% of Budget
<b><u>Park/Recreation Salaries &amp; Benefits</u></b>				
601 · Salaries	8,564	8,524	(40)	99.5%
602 · Custodian	22,750	18,635	(4,115)	81.9%
623 · Social Security/Medicare - Dist	655	652	(3)	99.6%
<b>Total Park/Recreation Salaries &amp; Benefits</b>	<b>\$ 31,969</b>	<b>\$ 27,812</b>	<b>\$ (4,157)</b>	<b>87.0%</b>
<b><u>Community Center Expenses</u></b>				
642 · Utilities-Community Center	6,636	5,786	(850)	87.2%
643 · Janitorial Supplies	1,250	1,139	(111)	91.1%
646 · Community Center Repairs	1,500	600	(900)	40.0%
648 · Community Center Equip Maint	3,000	1,872	(1,128)	62.4%
<b>Total Community Center Expenses</b>	<b>\$ 12,386</b>	<b>\$ 9,397</b>	<b>\$ (2,989)</b>	<b>75.9%</b>
<b><u>Annex Expenses</u></b>				
666 · Annex Repairs	1,000	-	(1,000)	0.0%
668 · Misc Annex Expenses	1,000	-	(1,000)	0.0%
<b>Total 660 · Annex Expenses</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ (2,000)</b>	<b>0.0%</b>
670 · Gardening Supplies	1,000	-	(1,000)	0.0%
672 · Kensington Park O&M	69,600	90,632	21,032	130.2%
674 · Park Construction Exp	1,000	-	(1,000)	0.0%
678 · Misc Park/Rec Expense	1,000	-	\$ (1,000)	0.0%
<b>Total Park/Recreation Expenses</b>	<b>\$ 118,955</b>	<b>\$ 127,841</b>	<b>\$ 8,886</b>	<b>107.5%</b>
<b>District Administration Expenses</b>				
808 - Salaries	181,531	191,692	10,161	105.6%
809 · Payroll Taxes	13,887	14,664	777	105.6%
810 · Computer Maintenance	26,538	23,292	(3,246)	87.8%
815 - Website Maintenance	7,000	4,430	(2,570)	63.3%
820 · Copier Contract	5,045	5,692	647	112.8%
830 · Legal	55,880	191,724	135,844	343.1%
835 · Consulting	44,000	86,919	42,919	197.5%
840 · Accounting	59,250	54,623	(4,627)	92.2%
850 · Insurance	39,000	42,438	3,438	108.8%
860 · Elections	10,000	6,387	(3,613)	63.9%
865 · Police Bldg. Lease	35,468	36,036	568	101.6%
870 · County Expense	21,800	22,455	655	103.0%
890 · Waste/Recycle	16,500	2,231	(14,269)	13.5%
898 · Miscellaneous Expenses	25,650	22,131	(3,519)	86.3%
700 · Bond Issue Expense	-	12,719	12,719	
<b>Total District Administration Expenses</b>	<b>\$ 541,549</b>	<b>\$ 717,433</b>	<b>\$ 175,884</b>	<b>132.5%</b>
<b>Capital Outlay</b>				
961 · Police Bldg Improvements	-	43,272	43,272	
962 · Patrol Cars	-	-	0	
966 · Police Traffic Equipment	8,800	-	(8,800)	0.0%
968 · Office Furniture/Equipment	-	-	0	
969 · Computer Equipment	3,000	1,124	(1,876)	37.5%
974 · Other Park Improvements	5,000	-	(5,000)	0.0%
975 - Community Center Loan Repayment	-	-	0	
978 · Pk/Rec Furniture/Equipment	44,500	-	(44,500)	0.0%

	FY 2018-19 Budget	Actual as of June 30, 2019	Actual vs Budget	% of Budget
Total Capital Outlay	\$ 61,300	\$ 44,396	\$ (16,904)	72.4%
<b>TOTAL EXPENSES **</b>	<b>\$ 3,195,967</b>	<b>\$ 3,115,592</b>	<b>\$ (80,375)</b>	<b>97.5%</b>
<b>NET OPERATING</b>	<b>\$ 97,218</b>	<b>\$ 392,321</b>	<b>\$ 293,544</b>	

\* Miscellaneous Park/Recreation Revenue (Acct #438) includes \$75,200 accrued revenue for insurance proceeds for Community Center Contractor bid default settlement

\*\* Total Expenses exclude Depreciation Expense of \$77,249.18

<b>Community Center Project</b>			
<u>Revenue</u>		<u>Budget</u>	<u>Actual</u>
439 - Contributions for Community Center	\$	- \$	476,350
<u>Expenditures</u>			
985 - Community Center Renovation	\$	- \$	-