



# Agenda

## Kensington Police Protection and Community Services District

### Board of Directors Regular Meeting (**Hybrid**)

**Thursday, August 8, 2024  
7:00 p.m. Regular Meeting  
Kensington Community Center  
59 Arlington Avenue, Kensington, CA**

*Director Sarah Gough will participate by teleconference from 14399 Orvis Evans Drive,  
Bigfork, MT 59911*

*Director Sylvia Hacaj will participate by teleconference from 120 W. 97th St., 14K,  
New York, NY 10025-9226*

[www.kppcsd.org/2024-08-08-kppcsd-board-regular-meeting-7-00-p-m](http://www.kppcsd.org/2024-08-08-kppcsd-board-regular-meeting-7-00-p-m)  
The page at the URL above will have instructions on how to join the online  
meetings.

#### Virtual Access:

<https://us02web.zoom.us/j/82074765598?pwd=69r0ucYE0DKJnNeZbE7cuFVgN4nl24.1>

**Webinar ID: 820 7476 5598      Passcode: 265761**

*The Board may hold hybrid meetings, where most or all of the Directors attend in person but the District offers the public the option of attending by Zoom or other teleconferencing methods. Please be advised that those participating in such meetings remotely do so at their own risk. The Board meeting will not be cancelled if any technical problems occur during the meeting.*

#### **Regular Meeting - 7:00 p.m.**

1. **Call to Order**
2. **Roll Call**
3. **President's Comments**
4. **Public Comment**

*Individuals wishing to address the Board of Directors concerning any items not on the agenda may make oral comments of up to three minutes. **For Zoom attendees:** Please raise your hand via Zoom. When you are called on by the Board President, you will be unmuted and you can address the Board of Directors. Please state your name clearly for the audio recording. You are requested to address your comments to the President and Board of Directors and not to staff and/or the audience. By state law, the Board is not permitted to undertake any action or discussion on any item not appearing on the posted agenda. If you have any documentation*

*that you would like distributed to the Board, please mail or email it to the Clerk of the Board at 10940 San Pablo Ave., El Cerrito, CA 94530 or [llewis@kppcsd.org](mailto:llewis@kppcsd.org). For other concerns or needs contact David Aranda at (510) 960-0716.*

### **Consent Calendar**

5. Meeting Minutes for the Special\_Regular meeting of July 11, 2024.
6. Ratify the July 2024 Bills Paid and the June Financial Statements of 2024.

### **Comments & Reports**

7. Police Chief's Monthly Report July 2024.
8. General Manager's Report
  - Monthly Report
  - Park Report
9. Director Comments.

### **Discussion and Action**

10. Promotion and Swearing-In Ceremony for Police Officers.
11. Key Findings and Conclusions – Rapid Health Impact Assessment – Proposed Closure of Alta Bates Hospital Presentation by Berkeley Councilmember Hahn.
12. Receive and file the ten-year fiscal analysis from Ridgeline.
13. Review of the 2024 Fiscal Year.

### **Adjournment**

The next regular meeting is scheduled for Thursday, September 12, 2024.

### **General Information**

- All proceedings of the Open Session will be audio and video recorded if possible.
- 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 Service District at 10940 San Pablo Ave., Building B, El Cerrito, CA 94530).
- 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 Agenda**

Kensington Police Department – Colusa Food Market – Arlington Kiosk and at [www.kppcsd.org](http://www.kppcsd.org)  
Complete agenda packets are available at the Public Safety Building at *10940 San Pablo Ave., El Cerrito, CA 94530*.

All public records that relate to an open session item of a meeting of the Kensington Police Protection & Community Service 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 at *10940 San Pablo Ave., El Cerrito, CA 94530* at the same time that those records are distributed or made available to a majority of the Board.

Kensington Police Protection & Community Services District  
Transaction List by Date  
July 25, 2024

Type	Date	Num	Adj	Name	Memo	Account	Class	Clr	Split	Debit	Credit
Jul 25, 24	Bill Pmt -Check	07/25/2024	30724	Advanced Systems Group LLC	C10169	101 · Five Star Checking			210 · Accounts Payable		2,925.00
	Bill Pmt -Check	07/25/2024	30725	AFLAC	M1F02 INV# 471950 June & July billi	101 · Five Star Checking			210 · Accounts Payable		969.40
	Bill Pmt -Check	07/25/2024	30726	Amazon	A1297SCF5R73DC (for June 2024 bi	101 · Five Star Checking			210 · Accounts Payable		951.81
	Bill Pmt -Check	07/25/2024	30727	AT&T CalNET 3	BAN 9391062077 Stmt 06/03/2024 -	101 · Five Star Checking			210 · Accounts Payable		925.48
	Bill Pmt -Check	07/25/2024	30728	Best Best & Krieger LLP	Professional services rendered throu	101 · Five Star Checking			210 · Accounts Payable		1,283.00
	Bill Pmt -Check	07/25/2024	30729	C & J Cleaning Services	June 2024	101 · Five Star Checking			210 · Accounts Payable		1,150.00
	Bill Pmt -Check	07/25/2024	30730	C. L. E. A.	July 2024 Billing	101 · Five Star Checking			210 · Accounts Payable		544.00
	Bill Pmt -Check	07/25/2024	30731	CC County Conservation & Developm	June 2024	101 · Five Star Checking			210 · Accounts Payable		1,953.18
	Bill Pmt -Check	07/25/2024	30732	CCC Office of the Sheriff	INV# 24-3674 (Attn: LETC/Melissa K.	101 · Five Star Checking			210 · Accounts Payable		425.00
	Bill Pmt -Check	07/25/2024	30733	Comcast	8155 40 044 0278610	101 · Five Star Checking			210 · Accounts Payable		652.56
	Bill Pmt -Check	07/25/2024	30734	Data Ticket Inc.	Invoices from May 2024	101 · Five Star Checking			210 · Accounts Payable		114.50
	Bill Pmt -Check	07/25/2024	30735	Delta Dental	05-0491200004	101 · Five Star Checking			210 · Accounts Payable		2,377.32
	Bill Pmt -Check	07/25/2024	30736	EBMUD		101 · Five Star Checking			210 · Accounts Payable		3,271.33
	Bill Pmt -Check	07/25/2024	30737	Eide Bailly LLP	Client # 266131	101 · Five Star Checking			210 · Accounts Payable		9,971.39
	Bill Pmt -Check	07/25/2024	30738	ERSIC, LLC	INV# 1004	101 · Five Star Checking			210 · Accounts Payable		2,551.50
	Bill Pmt -Check	07/25/2024	30739	Fernando Herrera	Services rendered in June 2024	101 · Five Star Checking			210 · Accounts Payable		3,810.00
	Bill Pmt -Check	07/25/2024	30740	Ford Motor Credit Company LLC	Acct# 6110501 Ford vehicle 2023	101 · Five Star Checking			210 · Accounts Payable		904.82
	Bill Pmt -Check	07/25/2024	30741	Galls Incorporated	3524376	101 · Five Star Checking			210 · Accounts Payable		673.23
	Bill Pmt -Check	07/25/2024	30742	Great America Financial Services	015-1439943-000	101 · Five Star Checking			210 · Accounts Payable		221.57
	Bill Pmt -Check	07/25/2024	30743	Greg Harman	Coverage Period August 2024	101 · Five Star Checking			210 · Accounts Payable		349.40
	Bill Pmt -Check	07/25/2024	30744	Kanchana Borisuthirata	Travel reimbursement from 06/18/24	101 · Five Star Checking			210 · Accounts Payable		1,050.92
	Bill Pmt -Check	07/25/2024	30745	LEFTA Systems	Addition line for SGT Rivera	101 · Five Star Checking			210 · Accounts Payable		33.00
	Bill Pmt -Check	07/25/2024	30746	Lexipol LLC	Cordico Law Enforcement Wellness /	101 · Five Star Checking			210 · Accounts Payable		1,999.00
	Bill Pmt -Check	07/25/2024	30747	Lynelle Lewis	Mileage reimbursement June & July	101 · Five Star Checking			210 · Accounts Payable		81.21
	Bill Pmt -Check	07/25/2024	30748	Major Alarm	150046003	101 · Five Star Checking			210 · Accounts Payable		69.00
	Bill Pmt -Check	07/25/2024	30749	Minuteman Press	INV# 54079	101 · Five Star Checking			210 · Accounts Payable		663.08
	Bill Pmt -Check	07/25/2024	30750	Mobile Modular	R1031374	101 · Five Star Checking			210 · Accounts Payable		5,651.20
	Bill Pmt -Check	07/25/2024	30751	NBS Government Finance Group	INV# 202406-2349 & 2373 for service	101 · Five Star Checking			210 · Accounts Payable		2,644.79
	Bill Pmt -Check	07/25/2024	30752	Nextiva, Inc.	AC# 3994083 Contract# 2751865	101 · Five Star Checking			210 · Accounts Payable		701.48
	Bill Pmt -Check	07/25/2024	30753	Nippon Life Insurance Company of Ai	GJ9600	101 · Five Star Checking			210 · Accounts Payable		121.80
	Bill Pmt -Check	07/25/2024	30754	PG&E		101 · Five Star Checking			210 · Accounts Payable		1,982.97
	Bill Pmt -Check	07/25/2024	30755	Principal Life Insurance	1129864-10001, for August	101 · Five Star Checking			210 · Accounts Payable		150.40
	Bill Pmt -Check	07/25/2024	30756	Ridgeline Municipal Strategies, LLC	Fiscal analysis services from 06/01/2	101 · Five Star Checking			210 · Accounts Payable		6,402.50
	Bill Pmt -Check	07/25/2024	30757	Rosa Ruiz	June 2024 reimbursement	101 · Five Star Checking			210 · Accounts Payable		61.55
	Bill Pmt -Check	07/25/2024	30758	Rubiconn LLC	July 2024 Billing	101 · Five Star Checking			210 · Accounts Payable		4,547.00
	Bill Pmt -Check	07/25/2024	30759	Smile Business Products, Inc.	KP01 INV# 1199980	101 · Five Star Checking			210 · Accounts Payable		103.15
	Bill Pmt -Check	07/25/2024	30760	Streamline	INV# 4E33FC18-0044	101 · Five Star Checking			210 · Accounts Payable		249.00
	Bill Pmt -Check	07/25/2024	30761	Sun Ridge Systems, Inc	Annual support services from July 1,	101 · Five Star Checking			210 · Accounts Payable		10,037.00
	Bill Pmt -Check	07/25/2024	30762	TransUnion	813540	101 · Five Star Checking			210 · Accounts Payable		75.00
	Bill Pmt -Check	07/25/2024	30763	US Bank CCard	4866 9145 5552 5747	101 · Five Star Checking			210 · Accounts Payable		2,503.35
	Bill Pmt -Check	07/25/2024	30764	USbancorp	Cust# 1783852	101 · Five Star Checking			210 · Accounts Payable		4,609.59
	Bill Pmt -Check	07/25/2024	30765	Verizon Wireless	772287401-00001	101 · Five Star Checking			210 · Accounts Payable		764.72
	Bill Pmt -Check	07/25/2024	30766	Vision Service Plan	00102808	101 · Five Star Checking			210 · Accounts Payable		516.96
	Bill Pmt -Check	07/25/2024	30767	Wex Bank - Chevron	0496-00-526644-0	101 · Five Star Checking			210 · Accounts Payable		366.43
	Bill Pmt -Check	07/25/2024	30768	Wex Bank - Exxon	369-677-649-5	101 · Five Star Checking			210 · Accounts Payable		2,839.31

Total Paid Amount: 84,248.90

Jul 25, 24

# KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

## BOARD OF DIRECTORS MEETING MINUTES

Thursday, July 11 2024

### Special & Regular Meetings

Special Meeting – 5:30 p.m

#### **Call to Order** [\[TS 4:23\]](#)

President David Spath called the special meeting to order at 5:34 p.m.

#### **Roll Call** [\[TS 4:35\]](#)

Vice-President Alexandra Aquino-Fike, Director Cassandra Duggan, Director Sarah Gough, Director Sylvia Hacaj and President David Spath were present at roll call.

#### **Special Meeting Agenda Item Public Comments** [\[TS 5:15\]](#)

None.

#### 1. **Discussion and direction regarding Strategic Plan priorities and cost estimates based on the post workshop memorandum from Ridgeline.** [\[TS 4:52\]](#)

Interim General Manager David Aranda presented a recap of the first strategic planning session discussions held on Thursday May 9, 2024 where the Board worked with Ridgeline to develop a list of items that were of importance. He presented a power point presentation which identified the short-term, mid-term, and long-term priorities. Board members provided their input on these items and gave direction to Interim General Manager David Aranda.

No public comments were given.

#### **Adjournment**

President Spath adjourned the special meeting at 6:56 p.m.

**Regular Meeting - 7:00 p.m.**

#### 1. **Call to Order** [\[TS 1:40:44\]](#)

President Spath called the regular meeting to order at 7:19 p.m.

#### 2. **Roll Call** [\[TS 1:40:56\]](#)

Vice-President Aquino-Fike, Director Duggan, Director Gough, Director Hacaj and President Spath were present at roll call.

#### 3. **President's Comments** [\[TS 1:46:50\]](#)

President Spath commented that he had spoken to members of Good Guest Kensington about working together on the possibility of applying for a grant through the State of California Entitled "Arts in California Parks". He thanked the General Manager for the work on the cliff area in the Park. He noted that this is fire season and residents should have received a flyer in the mail regarding planning for evacuation. In concluding, President Spath acknowledged the passing of Cathy Kosel who was a board member for several years.

4. **Public Comment** [[TS 1:41:59](#)]

- Several members of the public commented that they were having problems with the audio connection.

**Consent Calendar** [[TS 1:50:45](#)]

- Motion by Director Duggan, seconded by Director Gough, to approve the Consent Calendar, carried (5-0) by unanimous voice vote.

5. **Meeting Minutes for the Special Joint Meeting of June 5 and the Special & Regular Meeting of June 13, 2024.**

Approved.

6. **Ratify the June 2024 Bills Paid (the June financial statements of 2024 will be presented in August).**

Received and filed the bills paid.

**Comments & Reports**

7. **Police Chief's Monthly Report, June 2024.** [[TS 1:52:12](#)]

The report was filed with the agenda packet. President Spath noted that a FLOCK camera had been installed. Interim General Manager Aranda provided additional highlights as follows: the KPD will have a new Sargent joining its staff with a 20-year background with Contra Costa Sherriff's Department; reminded the Board about the Coffee with a Cop event on July 17<sup>th</sup>; the swearing in of a new officer and promotion ceremony at the August 8<sup>th</sup> board meeting; and GPS monitoring has been installed on all patrol cars. President Spath noted that property crime had gone down.

8. **General Manager's Report for June 6, 2024, Through July 3, 2024.** [\[TS 1:55:05\]](#)

Interim General Manager Aranda provided additional information to his monthly report as follows: update on progress with the City of El Cerrito on the property regarding the licensing agreement that allows the modular building to remain on the City property; continued work with Contra Costa County to finalize distribution of the KPPCSD general tax money; discussions with Eide Bailly regarding closing out the fiscal year and announcement of a presentation regarding the full fiscal year review at the August 8<sup>th</sup> board meeting; and an update on the annual cleanup event scheduled for September 16-20.

9. **Director Comments.** [\[TS 2:02:07\]](#)

Director Duggan commented that the KPPCSD website needs updating. She suggested that if the KPPCSD and KFPD Districts are consolidated, it would be great to have the both current General Managers remain for redundancy until the selection of a General Manager. She asked to speak on the advantages of reorganization or consolidation; however, this will be agendized for a later time.

**Discussion and Action**

10. **Approval of the Fiscal Year 2025 CalPERS Pay Scale.** [\[TS 2:06:48\]](#)

Interim General Manager Aranda reported that each year the District is required to provide an updated pay scale of all employees working for the District. He recommended that the Board approve the KPPCSD Salary Schedule – Effective July 1, 2024.

- Motion by Director Duggan, seconded by Vice-President Aquino-Fike, to approve the CalPERS pay scale, carried (5-0) by roll call vote as follows: AYES (Directors Aquino-Fike, Duggan, Gough, Hacaj and Spath); NOES (None); ABSENT (None); and ABSTAINED (None).

11. **Discussion and direction in regard to utilizing the \$75,000, CalRecycle SB 1383 State Grant Funding for the community.** [\[TS 2:09:36\]](#)

Interim General Manager Aranda presented background information on this item. He pointed out that the Board of Directors approved the District applying for grant money from the California's Department of Resources Recycling and Recovery (CalRecycle) in conjunction with SB1383 Local Assistance "Organic Waste Recycling 4 Grant Payment Program". The grant funds will be used to assist in complying with regulations adopted by CalRecycle to implement SB 1383. Board members provided their thoughts on the proposed pilot programs presented (outreach/education, collection bins, and the Mill product).

- Addressing the Board were the following persons: 1) K. Scholz asked about participant recruitment and pilot options for collection; and 2) A. Stevens Delk commented on the purchase of collection bins for eligible organics and recycling collection.

Following discussion, there was general consensus to give the General Manager flexibility to come up with a general concept for implementation.

12. **Discussion and approval in moving forward with developing a Request for Proposal (RFP) regarding the performance of a solid waste study that includes justification for the franchise fee revenue and cost of services for solid waste.** [\[TS 2:42:05\]](#)

Interim General Manager (IGM) presented the recommended action for the IGM to develop and submit a RFP for contracting work to determine and justify cost of solid waste service and franchise fee revenue.

- Motion by Director Hacaj, seconded by Director Duggan, to propose that the General Manager move forward with developing a request for proposal for a solid waste study that would include an invitation for justification of the franchise fee revenue and the cost of services for solid waste, carried (5-0) by roll call vote as follows: AYES (Directors Aquino-Fike, Duggan, Gough, Hacaj and Spath); NOES (None); ABSENT (None); ABSTAINED (None).

**Adjournment** [\[TS 2:45:21\]](#)

President Spath adjourned the meeting at 8:15 p.m. The next regular meeting is scheduled for Thursday, August 8, 2024.

SUBMITTED BY:

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Lynelle M. Lewis, District Clerk of the Board

APPROVED: August 8, 2024

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David Aranda, Interim General Manager

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David Spath, President of the Board





1:23 PM  
07/24/24**Kensington Police Protection & Community Services District****Deposit Detail**

July 1 - 24, 2024

Type	Num	Date	Name	Account	Amount
<b>Deposit</b>		<b>07/02/2024</b>		<b>101 · Five Star C...</b>	<b>75,000.00</b>
			State of California	480 · Rental Reve...	-75,000.00
TOTAL					-75,000.00
<b>Deposit</b>		<b>07/18/2024</b>		<b>101 · Five Star C...</b>	<b>2,438.55</b>
			KFPD	480 · Rental Reve...	-2,438.55
TOTAL					-2,438.55
<b>Deposit</b>		<b>07/18/2024</b>		<b>101 · Five Star C...</b>	<b>4,557.41</b>
			Bay View Refuse ...	461 · Waste Rem...	-4,557.41
TOTAL					-4,557.41
<b>Deposit</b>		<b>07/18/2024</b>		<b>101 · Five Star C...</b>	<b>5,247.50</b>
			KFPD	458 · Other Distri...	-5,247.50
TOTAL					-5,247.50
<b>Deposit</b>		<b>07/18/2024</b>		<b>101 · Five Star C...</b>	<b>232,121.20</b>
			Contra Costa Cou...	439 · Other Com...	-232,121.20
TOTAL					-232,121.20

## Deposit Summary

7/25/2024 10:03 AM

Kensington Police Protection &amp; Community Services District

Summary of Deposits to 101 - Five Star Checking on 07/25/2024

Chk No.	PmtMethod	Red From	Memo	Amount
178468	Check	Contra Costa County Auditor - Contr...	Police fines	134.36
2584224011	Check	Lexis Nexis	Police report	20.00
2542535512	Check	Lexis Nexis	Police report	20.00
2581540212	Check	Lexis Nexis	Police report	20.00
2639275951	Check	Lexis Nexis	Police report	20.00
2601640852	Check	Lexis Nexis	Police report	20.00
2600947052	Check	Lexis Nexis	Police report	20.00
114079745	Check	Metropolitan Reporting Bureau	Police report	20.00
113952490	Check	Metropolitan Reporting Bureau	Police report	20.00
113952491	Check	Metropolitan Reporting Bureau	Police report	20.00
114122753	Check	Metropolitan Reporting Bureau	Police report	20.00
5197275	Check	Macro Pro	Report pickup	329.80
28621	Check	Life Line Screening of America	CC rental on Saturday June 22nd 2024	300.00

Less Cash Back:

Deposit Total:

964.16

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

	<b>Jun 30, 24</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
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
<b>Total Checking/Savings</b>	2,783,688
<b>Accounts Receivable</b>	336,811
<b>Total Current Assets</b>	3,120,498
<b>Fixed Assets</b>	5,424,534
<b>Other Assets</b>	
190 · Deferred Outflows - OPEB	694,408
191 · Deferred Outflows - Pension	3,157,152
<b>Total Other Assets</b>	3,851,560
<b>TOTAL ASSETS</b>	<b>12,396,593</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	39,981
Credit Cards	2,124
Other Current Liabilities	78,930
<b>Total Current Liabilities</b>	121,035
<b>Long Term Liabilities</b>	
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
<b>Total Long Term Liabilities</b>	7,288,944
<b>Total Liabilities</b>	7,409,979
<b>Equity</b>	4,986,613
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>\$ 12,396,593</b>

**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
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
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%
<b>Total 400 · Property Tax Revenue</b>	<b>(246,683)</b>	<b>3,841,365</b>	<b>3,955,000</b>	<b>(113,635)</b>	<b>97%</b>
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%
<b>Total 420 · Park/Rec Activities Revenue</b>	<b>248,696</b>	<b>562,670</b>	<b>277,000</b>	<b>285,670</b>	<b>203%</b>
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%
<b>Total 440 · District Activities Revenue</b>	<b>92,907</b>	<b>185,200</b>	<b>198,500</b>	<b>(13,300)</b>	<b>93%</b>
460 · Waste Removal Revenue					
461 · Waste Removal Franchise Fee	39,573	125,216	-	125,216	100%
<b>Total 460 · Waste Removal Revenue</b>	<b>39,573</b>	<b>125,216</b>	<b>-</b>	<b>125,216</b>	<b>100%</b>
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%
<b>Total Income</b>	<b>139,370</b>	<b>4,748,787</b>	<b>4,459,800</b>	<b>288,987</b>	<b>106%</b>
<b>Gross Profit</b>	<b>139,370</b>	<b>4,748,787</b>	<b>4,459,800</b>	<b>288,987</b>	<b>106%</b>
<b>Expense</b>					
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%
<b>Total 502 · Officers Salaries</b>	<b>152,031</b>	<b>1,040,326</b>	<b>1,230,200</b>	<b>(189,874)</b>	<b>85%</b>
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%
<b>Total 500 · Police Salary and Benefit Exp</b>	<b>221,684</b>	<b>2,258,384</b>	<b>2,508,100</b>	<b>(249,716)</b>	<b>90%</b>

**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%
<b>Total 750 · Waste Management Expenses</b>	<b>82,867</b>	<b>131,663</b>	<b>122,930</b>	<b>8,733</b>	<b>107%</b>
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%
<b>Total 800 · District Expenses</b>	<b>65,448</b>	<b>597,502</b>	<b>624,900</b>	<b>(27,398)</b>	<b>96%</b>
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%
<b>Total 950 · Capital Outlay</b>	<b>2,073</b>	<b>150,680</b>	<b>80,000</b>	<b>70,680</b>	<b>188%</b>
997 · Payroll Expense	294	3,109	-	3,109	100%
<b>Total Expense</b>	<b>426,733</b>	<b>4,133,099</b>	<b>4,343,730</b>	<b>(210,631)</b>	<b>95%</b>
<b>Net Ordinary Income</b>	<b>(287,363)</b>	<b>615,687</b>	<b>116,070</b>	<b>499,617</b>	<b>530%</b>
Other Income/Expense					
Other Expense					
700 · Bond Expense					
975 · Community Center Loan Repayment	25,325	25,325	30,500	(5,175)	83%
<b>Total 700 · Bond Expense</b>	<b>25,325</b>	<b>25,325</b>	<b>30,500</b>	<b>(5,175)</b>	<b>83%</b>
<b>Total Other Expense</b>	<b>25,325</b>	<b>25,325</b>	<b>30,500</b>	<b>(5,175)</b>	<b>83%</b>
<b>Net Other Income</b>	<b>(25,325)</b>	<b>(25,325)</b>	<b>(30,500)</b>	<b>5,175</b>	<b>83%</b>
<b>Net Income</b>	<b>\$ (312,688)</b>	<b>\$ 590,362</b>	<b>\$ 85,570</b>	<b>\$ 504,792</b>	<b>690%</b>

**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
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>400 · Property Tax Revenue</b>					
401 · Levy Tax - Co. Prop. 1%	\$ (208,809)	\$ 2,224,946	\$ 2,400,000	\$ (175,054)	93%
418 · Reimbursements/Refunds	-	586	-	586	100%
<b>Total 400 · Property Tax Revenue</b>	<u>(208,809)</u>	<u>2,225,532</u>	<u>2,400,000</u>	<u>(174,468)</u>	<u>93%</u>
<b>440 · District Activities Revenue</b>					
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%
<b>Total 440 · District Activities Revenue</b>	<u>92,907</u>	<u>181,705</u>	<u>78,500</u>	<u>103,205</u>	<u>231%</u>
480 · Rental Revenue	4,877	24,386	29,300	(4,915)	83%
<b>Total Income</b>	<u>(111,024)</u>	<u>2,431,623</u>	<u>2,507,800</u>	<u>(76,177)</u>	<u>97%</u>
<b>Gross Profit</b>	(111,024)	2,431,623	2,507,800	(76,177)	97%
<b>Expense</b>					
<b>800 · District Expenses</b>					
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%
<b>Total 800 · District Expenses</b>	<u>65,448</u>	<u>597,502</u>	<u>624,900</u>	<u>(27,398)</u>	<u>96%</u>
997 · Payroll Expense	294	3,109	-	3,109	100%
<b>Total Expense</b>	<u>65,742</u>	<u>600,611</u>	<u>624,900</u>	<u>(24,289)</u>	<u>96%</u>
<b>Net Ordinary Income</b>	<u>(176,767)</u>	<u>1,831,012</u>	<u>1,882,900</u>	<u>(51,888)</u>	<u>97%</u>
<b>Net Income</b>	<u>\$ (176,767)</u>	<u>\$ 1,831,012</u>	<u>\$ 1,882,900</u>	<u>\$ (51,888)</u>	<u>97%</u>



**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
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
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%
<b>Total 400 · Property Tax Revenue</b>	<b>(37,875)</b>	<b>1,615,833</b>	<b>1,555,000</b>	<b>60,833</b>	<b>104%</b>
431 · Unrealized Gains/Loss	-	9,950	-	9,950	100%
440 · District Activities Revenue					
458 · Other District Rev - Allocation	-	978	-	978	100%
<b>Total 440 · District Activities Revenue</b>	<b>-</b>	<b>978</b>	<b>-</b>	<b>978</b>	<b>100%</b>
<b>Total Income</b>	<b>(37,875)</b>	<b>1,626,761</b>	<b>1,555,000</b>	<b>71,761</b>	<b>105%</b>
<b>Gross Profit</b>	<b>(37,875)</b>	<b>1,626,761</b>	<b>1,555,000</b>	<b>71,761</b>	<b>105%</b>
<b>Expense</b>					
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%
<b>Total 502 · Officers Salaries</b>	<b>152,031</b>	<b>1,040,326</b>	<b>1,230,200</b>	<b>(189,874)</b>	<b>85%</b>
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%
<b>Total 500 · Police Salary and Benefit Exp</b>	<b>221,684</b>	<b>2,258,384</b>	<b>2,508,100</b>	<b>(249,716)</b>	<b>90%</b>
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%
<b>Total 550 · Police Operating Expenses</b>	<b>23,517</b>	<b>792,066</b>	<b>792,300</b>	<b>(234)</b>	<b>100%</b>
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%
<b>Total 950 · Capital Outlay</b>	<b>-</b>	<b>101,275</b>	<b>-</b>	<b>101,275</b>	<b>100%</b>
<b>Total Expense</b>	<b>245,201</b>	<b>3,153,025</b>	<b>3,300,900</b>	<b>(147,875)</b>	<b>96%</b>
<b>Net Ordinary Income</b>	<b>(283,075)</b>	<b>(1,526,264)</b>	<b>(1,745,900)</b>	<b>219,636</b>	<b>87%</b>
<b>Net Income</b>	<b>\$ (283,075)</b>	<b>\$ (1,526,264)</b>	<b>\$ (1,745,900)</b>	<b>\$ 219,636</b>	<b>87%</b>

**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
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
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%
<b>Total 420 · Park/Rec Activities Revenue</b>	<b>248,696</b>	<b>562,670</b>	<b>277,000</b>	<b>285,670</b>	<b>203%</b>
<b>Total Income</b>	<b>248,696</b>	<b>562,670</b>	<b>277,000</b>	<b>285,670</b>	<b>203%</b>
<b>Gross Profit</b>	<b>248,696</b>	<b>562,670</b>	<b>277,000</b>	<b>285,670</b>	<b>203%</b>
<b>Expense</b>					
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%
<b>Total 600 · Park/Rec Sal &amp; Ben</b>	<b>9,393</b>	<b>68,058</b>	<b>104,600</b>	<b>(36,542)</b>	<b>65%</b>
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%
<b>Total 640 · Community Center Expenses</b>	<b>7,163</b>	<b>67,742</b>	<b>58,400</b>	<b>9,342</b>	<b>116%</b>
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%
<b>Total 650 · Park</b>	<b>13,656</b>	<b>61,651</b>	<b>52,000</b>	<b>9,651</b>	<b>119%</b>
<b>Total 635 · Park/Recreation Expenses</b>	<b>20,820</b>	<b>129,393</b>	<b>110,400</b>	<b>18,993</b>	<b>117%</b>
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%
<b>Total 950 · Capital Outlay</b>	<b>2,073</b>	<b>49,404</b>	<b>80,000</b>	<b>(30,596)</b>	<b>62%</b>
<b>Total Expense</b>	<b>32,924</b>	<b>247,801</b>	<b>295,000</b>	<b>(47,199)</b>	<b>84%</b>
<b>Net Ordinary Income</b>	<b>215,772</b>	<b>314,869</b>	<b>(18,000)</b>	<b>332,869</b>	<b>-1,749%</b>
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
700 · Bond Expense					
975 · Community Center Loan Repayment	25,325	25,325	30,500	(5,175)	83%
<b>Total 700 · Bond Expense</b>	<b>25,325</b>	<b>25,325</b>	<b>30,500</b>	<b>(5,175)</b>	<b>83%</b>
<b>Total Other Expense</b>	<b>25,325</b>	<b>25,325</b>	<b>30,500</b>	<b>(5,175)</b>	<b>83%</b>
<b>Net Other Income</b>	<b>(25,325)</b>	<b>(25,325)</b>	<b>(30,500)</b>	<b>5,175</b>	<b>83%</b>
<b>Net Income</b>	<b>\$ 190,447</b>	<b>\$ 289,544</b>	<b>\$ (48,500)</b>	<b>\$ 338,044</b>	<b>-597%</b>

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

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



# KENSINGTON POLICE DEPARTMENT

10940 San Pablo Avenue • El Cerrito • CA • 94530

(510) 526-4141

[www.kppcsd.org](http://www.kppcsd.org)

**DATE:** August 8, 2024  
**TO:** David Aranda, Interim General Manager  
**FROM:** M. Gancasz, Chief of Police  
**RE:** Police Chief’s Monthly Report, July 2024

## Patrol Operations

In July, the Kensington Police Department responded to 1,470 incidents, an increase from the 1,262 incidents recorded the previous month. Officers initiated 1,263 actions, including 85 traffic enforcement stops, which resulted in 39 citations. This reflects a decrease in traffic stops and citations compared to the previous month.

To address the rise in property crime, including increased burglaries, staff—comprising Officers, Reserve Officers, and KPD Volunteers—conducted enhanced patrols east of Arlington Avenue, completing over 40 additional patrol hours in that area.

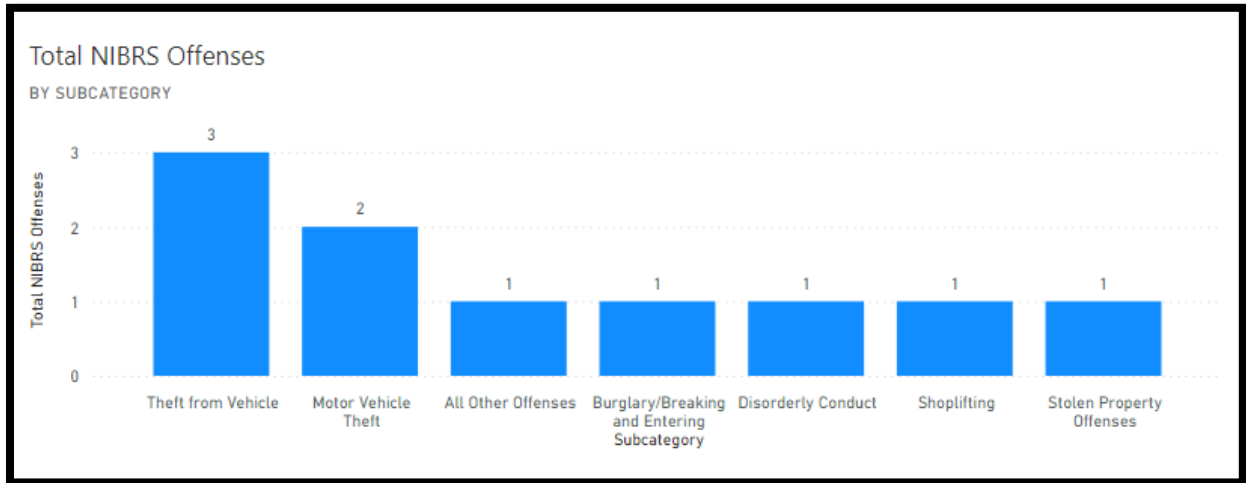
Officers responded to 286 dispatched calls for service, a decrease from 339 in June, and authored 25 investigative reports, compared to 26 the previous month. During July, one felony and three misdemeanor arrests were made. Investigations included a residential burglary, vehicle theft, possession of a stolen vehicle, three auto burglaries, retail theft, a death investigation, and one case of public intoxication.

The average response time was 5.7 minutes, an increase of 0.6 minutes from the prior month.

**Table 1. Date and Time Heatmap**

Cases by Day and Time							
Weekday	0000-0259	0300-559	0900-1159	1200-1459	1500-1759	1800-2259	Total
Monday	3.85%	7.69%	11.54%	3.85%			26.92%
Tuesday	11.54%		15.38%	7.69%	7.69%		42.31%
Thursday				3.85%		3.85%	7.69%
Friday				3.85%			3.85%
Saturday					3.85%		3.85%
Sunday			15.38%				15.38%
<b>Total</b>	<b>15.38%</b>	<b>7.69%</b>	<b>42.31%</b>	<b>19.23%</b>	<b>11.54%</b>	<b>3.85%</b>	<b>100.00%</b>

**Figure 1 NIBRS Offense Data**



**Figure 2. Month over Month**

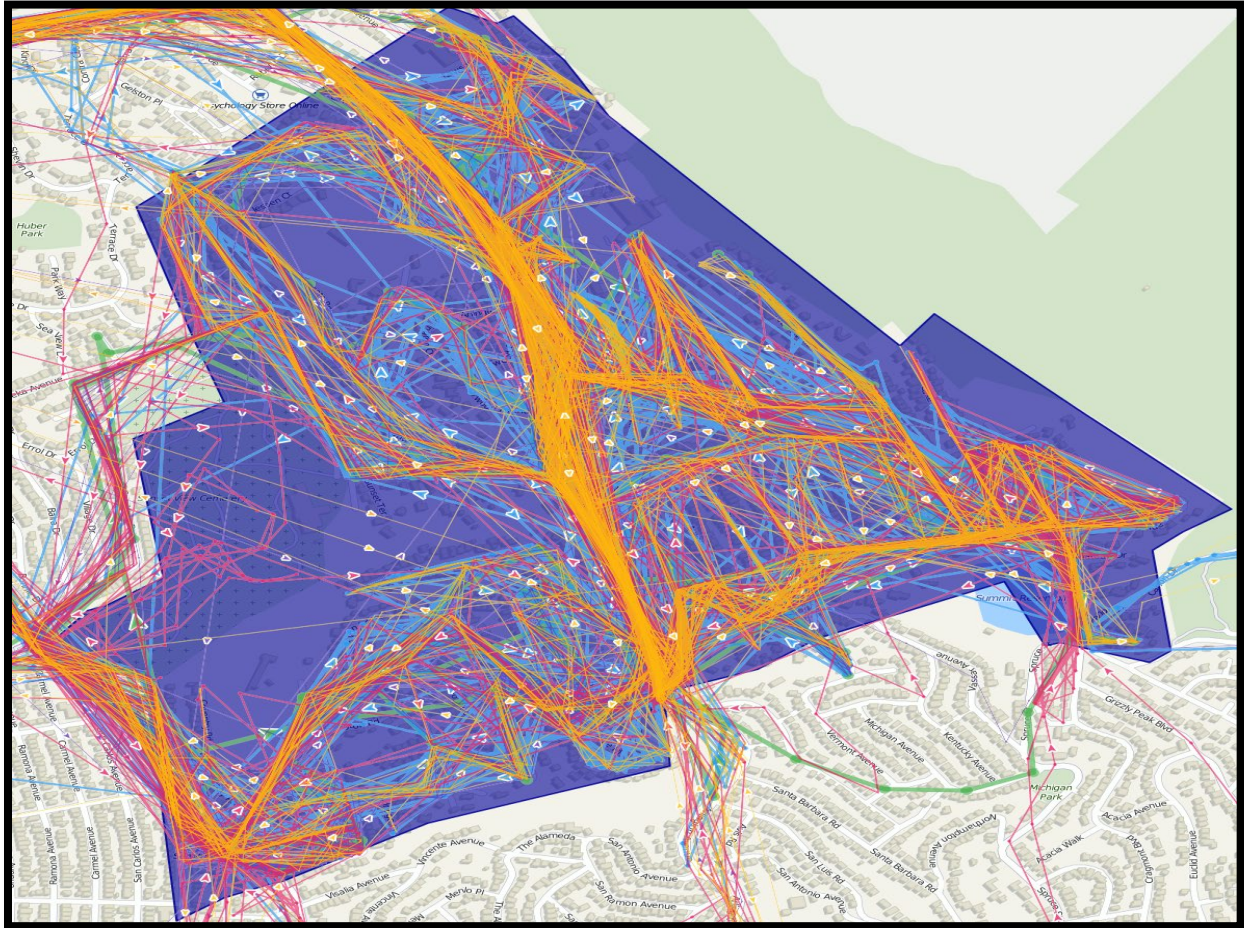
Subcategory	Month Case Count	Count of Case # MTD	Case Count LM	MoM%
Theft from Vehicle	3	3	1	↑ 200.00%
Burglary/Breaking and Entering	1	1	1	↔ 0.00%
Disorderly Conduct	1	1	1	↔ 0.00%
All Other Offenses	1	1		
Motor Vehicle Theft	2	2		
Shoplifting	1	1		
Stolen Property Offenses	1	2		
All Other Larceny			2	↓ -100.00%
Simple Assault			1	↓ -100.00%
Theft from Building			1	↓ -100.00%
Theft of Motor Vehicle Parts or Accessories			1	↓ -100.00%
<b>Total</b>	<b>10</b>	<b>11</b>	<b>8</b>	<b>25.00%</b>

**Figure 3. Crime Trend Mapping**



## Figure 4. Patrol fleet mapping

Kensington's patrol fleet was upgraded with GPS technology, allowing real-time tracking and mapping. Figure 4 depicts the Special District of Kensington boundary (dark blue), and the six colored lines represent black-and-white patrol car locations inside the district throughout the month.



## Activity Log

**July 1:** Officers investigated three auto burglaries on Lake Drive and a stolen vehicle on Amherst Avenue. The suspect vehicle and license plate were identified using **Flock cameras**, and the investigation is ongoing.

**July 2:** Report of lost property taken.

**July 4:** Officers assisted Kensington Fire with a combative, heavily intoxicated individual. The subject was restrained and transported to a medical facility. No injuries were reported.

**July 5:** A missing person report was taken; the individual was located in Albany later that day. A report was taken.

**July 9:** Proactive crime suppression officers working extra patrol in Kensington conducted a traffic stop. The driver was arrested for narcotics possession and driving an unreported stolen vehicle. The case was forwarded to the Contra Costa County District Attorney.

**July 9:** There was a parking complaint on Highland Boulevard, and a vehicle with an expired registration for over two years was impounded. A report was filed.

**July 14:** Directed traffic enforcement on Arlington Avenue was initiated, resulting in multiple citations being issued. Two vehicles were also impounded for expired registrations (one over a year and one over five years).

**July 14:** There was a stolen vehicle report on Sunset Drive. The suspect vehicle was identified using **Flock cameras**. The vehicle was recovered the next day. The investigation is ongoing.

**July 15:** There was a parking complaint on Highland Boulevard, and a vehicle with an expired registration for over two years was impounded. A report was filed.

**July 15:** A non-injury traffic collision was reported at Kensington Community Park. Officers conducted a thorough investigation and completed a collision report.

**July 16:** Officers contacted an individual on Cambridge Avenue and Beloit Avenue who had a no-bail felony warrant. The suspect was arrested and booked at Contra Costa County Martinez Detention Facility.

**July 18:** An intoxicated person was arrested on Arlington Avenue. The case was forwarded to the Contra Costa County District Attorney's office.

**July 21:** There was an auto burglary report on Cowper Avenue. The suspect vehicle was identified using **Flock cameras**. An alert bulletin (BOLO) was shared with allied agencies. The investigation is ongoing.

**July 23:** A parking complaint on Highland Boulevard was received. A vehicle with an expired registration of more than two years was impounded. A report was filed.

**July 23:** Police received an attempted theft report from an unlocked vehicle on Yale Avenue. The suspects fled before our arrival. The suspect vehicle was linked to multiple auto burglaries in Berkeley, El Cerrito, and Albany. We are working with them to identify the suspects.

**July 23:** Shoplifting report on Arlington Avenue; report taken.

**July 29:** Parking complaint on Lawson Road. A vehicle with an expired registration of more than five years was impounded. A report was filed.

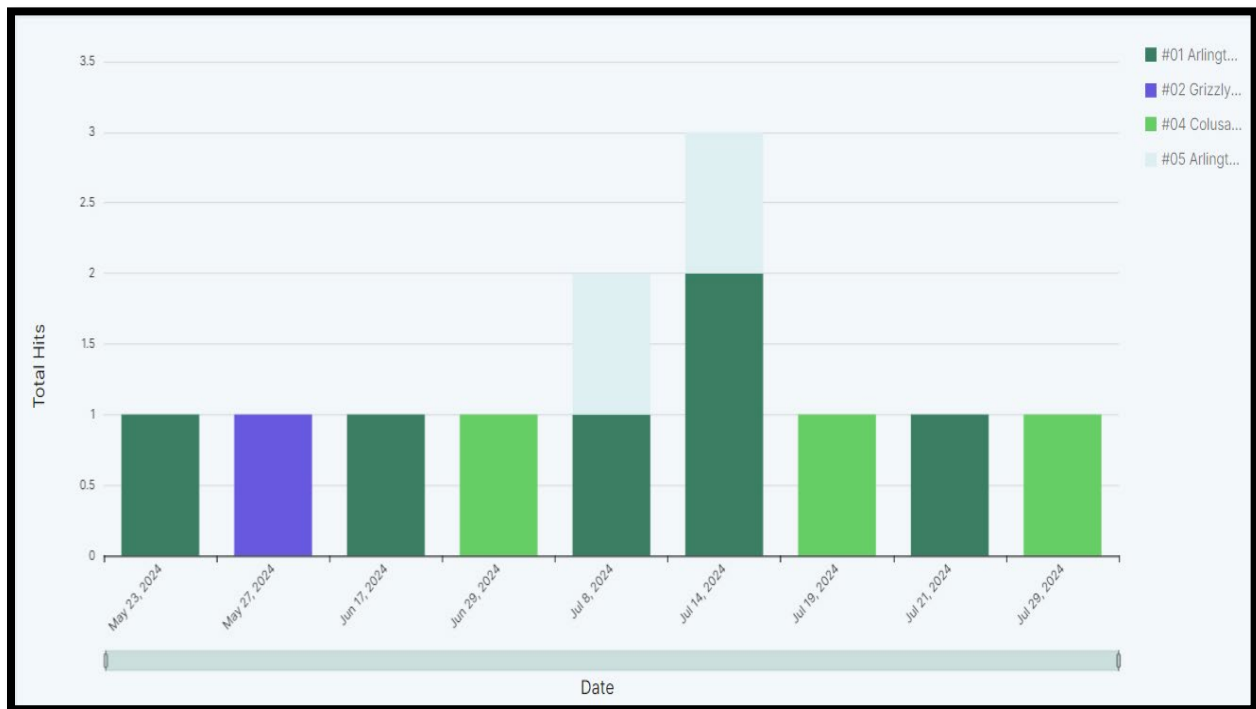


## Community Safety Cameras



Officers received an alert for a stolen vehicle on Grizzly Peak Blvd. They responded to the area and located the vehicle; however, it fled at a high speed. Officers did not pursue the stolen car due to the risks associated with high-speed driving in Kensington.

July Data Captured – five (5) cameras		
Type	Stolen Plates	Stolen Vehicle
Count	190	8

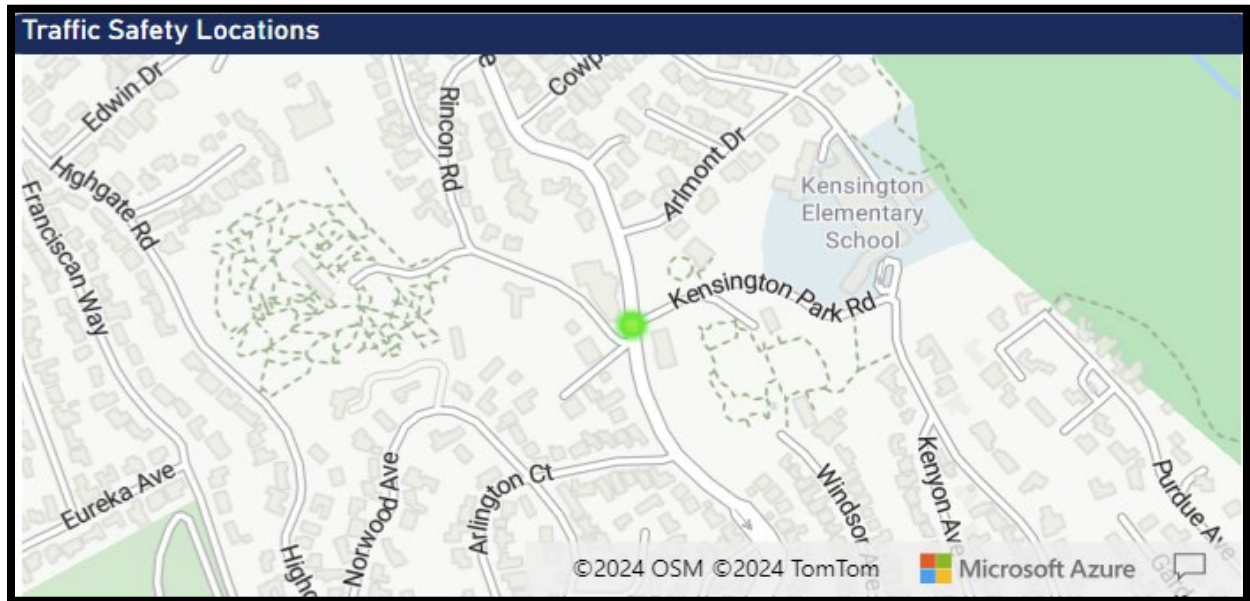


## Training

The police department trained officers on Standard Operating Procedures for responding to Flock Alerts involving vehicles with felony warrants from the Department of Justice. The Chief of Police issued Department Directive 24-02 to define the procedures offices must follow when responding to Flock Camera alerts. Additionally, Sergeant Lande completed online training for the U.S. DOJ COPS Office training on "Place-Based Policing for Small and Rural Agencies" and the California POST course on the "California Public Records Act."

## Traffic Safety

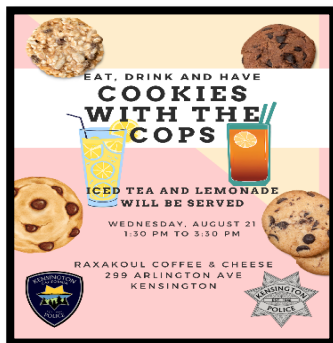
One non-injury collision was investigated.



## Chief of Police

Auditors from the California Peace Officer Standards and Training (POST) inspected and audited personnel background files to assess compliance. The results confirmed that the Kensington Police Department fully complies with POST standards. Lieutenant Nath, Sgt. Lande and Consultant J. Haynes received a commendation for making this possible. Sergeant Jose Rivera started his first day in patrol on July 16. His addition to the force brings our staff to 9.

## Community



On July 17th at 9:00 a.m., the Kensington Police Department enjoyed participating in "Coffee with a Cop," hosted by Raxakoul Coffee & Cheese. This event was well-attended, with community members enjoying coffee and pastries and engaging in meaningful conversations with KPD officers and guest Deputies from the Contra Costa County Sheriff's Office AC Transit Unit.

This successful gathering precedes our next event, "Cookies with the Cops," scheduled for August 21st from 1:30 p.m. to 3:30 p.m. at Raxakoul Coffee & Cheese. We invite parents and children to join us to meet KPD personnel and volunteers, explore our police fleet vehicles, and enjoy cookies, lemonade, and iced tea. For more details on this and other upcoming events, please visit [KPPCSD.org](http://KPPCSD.org) or follow us on Facebook and Instagram. We look forward to connecting with you.



COMMISSION ON  
**PEACE OFFICER STANDARDS AND TRAINING**



**GAVIN NEWSOM**  
GOVERNOR

**ROB BONTA**  
ATTORNEY GENERAL

July 13, 2024

Michael Gancasz, Chief  
Kensington Police Department  
10940 San Pablo Ave  
El Cerrito, CA 94530

Dear Chief Gancasz:

This correspondence reports the findings of the Peace Officer Standards and Training (POST) compliance inspection of your agency's adherence to minimum selection and training standards conducted on June 19, 2024.

**AGENCY ROSTER**

A roster of personnel in the POST Electronic Data Interchange (EDI) System was compared with your agency roster. All personnel have been appropriately documented in EDI. You can find your Agency Roster under the Reports tab in EDI.

Per Regulation 1003, effective January 1, 2023, the employing agency shall notify POST of a new appointment or termination within ten (10) days, via the POST EDI when peace officers (including reserves), public safety dispatchers, and records supervisors are appointed or terminated, change their legal names, have a rank/status change or any needed corrections.

**SELECTION STANDARDS**

I reviewed the files of 4 Peace Officers/Reserve Officers and/or Public Safety Dispatchers hired by your agency since your agency's last audit on March 01, 2023. The background files were examined and determined to be in compliance with established selection standards. Overall, the files were professionally assembled and well written.

I discussed the results of the files and the attached compliance list with your staff.

Commission Regulation 1204 allows for the cancellation of any peace officer appointment to the agency's POST roster in EDI if an audit reveals that the appointee did not meet the minimum hiring and selection standards required at the time of appointment. The regulation provides for an initial 30 days for an agency to remedy the deficiencies found in a compliance audit.

Chief Michael Gancasz  
Kensington Police Department  
July 13, 2024

Page 2

### **TRAINING STANDARDS**

Training records for the previous two-year Continuing Professional Training (CPT) cycle, which ended on December 31, 2022, can be found in the Compliance Analysis Report in EDI under the Reports tab.

The current training cycle ends on December 31, 2024.

I would like to recognize Lt. Nath for the courtesies he extended to me in assisting with this review. He was responsive, professional, and helpful.

I appreciate your willingness and desire to partner with POST for the overall betterment of the Kensington Police Department. If I can answer any questions or assist in any other manner, please contact me by telephone at (916) 227-3918 or by e-mail at [Gary.Clark@post.ca.gov](mailto:Gary.Clark@post.ca.gov).

Sincerely,



Gary Clark  
Law Enforcement Consultant, Region 5 Manager  
Training Delivery and Compliance Bureau

Enclosure

GC/jp



---

Date: August 8, 2024

To: Board of Directors

Submitted by: David Aranda, Interim General Manager

Subject: General Manager's Report for July 5, 2024, Through August 3, 2024

---

The following items were addressed by the IGM:

- Meeting with City Manager of El Cerrito in reviewing an extended licensing agreement for the space the PD modular is on.
- Various zoom meetings regarding the financial analysis by Ridgeline.
- Various zoom meetings regarding solid waste, clean up week, and grant processing.
- Wrote and mailed out the request for proposals for solid waste studies.
- Zoom call with the Chief and a consultant that specializes in Emergency Planning. Looking for a proposal from him shortly.
- Worked with the Chief and various vendors in an attempt to lower various operational costs.
- Continue communication with Mr. Kropp. The fieldwork is completed, and we should expect the full report by the end of August regarding the geotechnical study on Arlington property.
- Did a park walkthrough with Fernando and Greg Christie to determine the coordination for solid waste services in the park.
- Various zoom call with Eide Bailly regarding end of year closeout, County true up, and completing the Quick Books set up for Fiscal Year 2025.
- Various conversations with individual directors and Kensington residents.
- Meeting with Rosa and Jenny from KCC to discuss some inquiries and follow up on seeing that the Recreation Building and Community Center are properly cleaned during the weeks when KCC activities go dark.

**Attachment:**

- CCC Auditor-Controller Cash Reconciliation Report
- Park Report

Office of the Auditor-Controller  
Contra Costa County

**Robert R. Campbell**  
Auditor-Controller



**Harjit S. Nahal**  
Assistant Auditor-Controller

**Joanne M. Bohren**  
Assistant Auditor-Controller

625 Court Street  
Martinez, California 94553-1282  
Phone (925) 608-9300  
Fax (925) 608-9395

July 10, 2024

Kensington Police Protection & CSD  
10940 San Pablo Avenue BLG B  
El Cerrito, CA 94530

Dear Mr. David Aranda,

With Kensington Police Protection & CSD's decision of moving their funds outside the county treasury and becoming a settling agency for property tax distributions, the Office of the Auditor-Controller completed cash reconciliations for Funds 325500, 325700, 388001 and 388000 with the goal of inactivating Funds 388001 and 388000.

At the start of this reconciliation the mentioned Funds had the following cash balance:

- Fund 325500 had a negative cash balance of \$3,933.54.
- Fund 325700 had a positive cash balance of \$196,538.12 – this is the cash brought forward from previous fiscal year FY2022-2023.
- Fund 388000 had a zero cash balance.
- Fund 388001 had a positive cash balance of \$39,516.62.

The following is what our office did:

- A journal was issued JV-2406-001545 and posted in Period 12 FY2023-24 transferring \$3,933.54 from Fund 388001 to Fund 325500 to cover the \$3,933.54 negative cash balance.
- Warrant number 9000175799 for \$232,121.20 was issued to Kensington Police Protection & CSD. The warrant amount was arrived at by adding 35,583.08 representing Fund 388001 cash balance after transferring \$3,933.54 to Fund 325500 and the cash balance of \$196,538.12 from Fund 325700.

Included are copies of Fund 325500, 325700, 388000, and 388001 Trial Balance for Period 12 FY2023-24 before issuing the journal to transfer funds from Fund 388001 to Fund 325500 and processing the warrant.

Please contact Peter Karumbi, Auditor-Controller Division Manager, at 925-608-9369, if you have any questions.

Sincerely,

A handwritten signature in blue ink, appearing to read "Robert R. Campbell".

Robert R. Campbell  
Auditor-Controller

By: Peter Karumbi  
Auditor-Controller Division Manager



# Kensington Police Protection & Community Services District

Date: August 08, 2024

To: Board of Directors

From: Rosa Ruiz

Subject: Parks Report

---

## **Community Center:**

I'm happy to say that, after a slow July, the community center and its private events are in full swing on Saturdays in August and a few Sundays. It feels as busy as June.

As mentioned in the last report, this month will be busy with regular yearly inspections and yearly maintenance. Here are the following, keeping in mind that services will not impact summer camp since the last day of camp will be Friday, August 16, 2024;

1. Best Equipment Co. will be doing the annual inspections for the fire extinguishers at the center and Rec Building. This company usually shows up without any disruption and checks all extinguishers. They are the same company that has been used in the past.
2. UBS (services for the floors, such as stripping, waxing, and so on) will service the CC only from Thursday, the 22nd to the 23rd. This service is conducted early in the morning when one is near or around the Center.
3. Smart Window Cleaning will service both the CC and Rec buildings on Monday the 19th. Services will be provided in the early morning.
4. EBMUD, the Backflow Prevention Unit, will be servicing 2 Arlmont Dr, in front of the Building, next to the sprinkler valves. Again, they will show up and perform the service without disrupting the community. This is a yearly inspection that EBMUD is required to perform.





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Date: August 8, 2024

To: Board of Directors

Submitted by: David Aranda, Interim General Manager

Presented by: Chief Gancasz, Police Chief

Subject: Swearing in of the New Sergeant and Promotion of Sgt. Nath to Lt. Nath

---

**Background**

The Kensington Police Department continue to add the staffing that will complete all approved positions. The Chief will elaborate more on the two positions we are honoring tonight.



Date: August 8, 2024  
To: Board of Directors  
From: Mike Gancasz, Chief of Police  
Subject: Promotion and Swearing-In Ceremony for Police Officers

---

**Recommendation:**

None.

**Background:**

This staff report informs the Board of Directors about the upcoming promotion and swearing-in ceremony for two members of our police department. The ceremony will recognize Sergeant Amit Nath's advancement to the rank of Police Lieutenant and the swearing-in of Police Sergeant Jose Rivera. Both officers have demonstrated exceptional service and leadership throughout their careers.

**Discussion and Analysis:**

I'm pleased to announce Sergeant Amit Nath's promotion to Police Lieutenant. Sergeant Nath has been an invaluable asset to our department for six years. His exemplary performance, dedication to duty, and leadership skills have significantly contributed to our department's success.

Lieutenant Nath's new role will involve overseeing more complex programs, enhancing strategic planning, and helping chart the course for Kensington PD's future. His promotion reflects our confidence in his ability to excel in these expanded responsibilities and lead with integrity and professionalism.

In addition to Lieutenant Nath's promotion, we are excited to welcome Jose Rivera as a new Police Sergeant. Sergeant Rivera brings twenty-five years of police experience and a proven track record of leadership and commitment to public safety. His extensive experience in investigations, community policing, and special assignments make him an excellent fit for his new role. The swearing-in ceremony will mark Sergeant Rivera's official appointment and signify his new responsibilities within the department. This is a momentous occasion for him, and we anticipate his contributions will further strengthen our team.

## Promotion and Swearing-In Ceremony for Police Officers

August 8, 2024

Page 2 of 2

The ceremony will include a formal promotional presentation for Lieutenant Nath and an oath-taking for Sergeant Rivera. It will be an opportunity for our department to celebrate these officers' achievements and acknowledge their future contributions to the community.

### **Conclusion:**

Lieutenant Amit Nath and Sergeant Jose Rivera will continue to exemplify the highest law enforcement standards in their new roles. Their commitment to excellence and leadership will undoubtedly benefit our department and the community we serve. Please join us in congratulating and bestowing congratulations on these officers as they embark on their new assignments.



---

Date: August 8, 2024

To: Board of Directors

Submitted by: David Aranda, Interim General Manager

Prepared and presented by: Berkeley Councilmember Sophie Hahn

Subject: Presentation and Discussion of Health Impacts of Alta Bates Hospital Closure

---

**Background**

President Spath was approached by the Berkeley City Councilmember Sophie Hahn and requested a bit of time to inform the KPPCSD directors and citizens of Kensington about the hospital closure and its potential impact for the Kensington area.

**Exhibit(s)**

- Key Findings and Conclusions – Rapid Health Impact Assessment – Proposed Closure of Alta Bates Hospital Presentation by Berkeley Councilmember Hahn

# KEY FINDINGS AND CONCLUSIONS

## RAPID HEALTH IMPACT ASSESSMENT – PROPOSED CLOSURE OF ALTA BATES

BERKELEY INSTITUTE OF URBAN AND REGIONAL DEVELOPMENT – DECEMBER 2018

*Prepared by Councilmember Sophie Hahn*



# INTRODUCTION

- **Impetus:** Sutter Health, which operates Alta Bates Hospital, proposes to close the hospital in 2030.
- **Study:** The Rapid Health Assessment study was commissioned in 2018 by Mayor Arreguín's Office to understand potential impacts of closure of Berkeley's Alta Bates Hospital.



# ALTA BATES HOSPITAL - OVERVIEW

**347 beds**

3rd largest  
general acute  
care facility in  
the region

**66,268** patient

discharges, 2nd highest  
of non-Kaiser hospitals  
in Alameda County  
2016

**16,494**

discharges from  
Contra Costa  
County in 2016  
- 31% increase  
since 2013

**45,900**  
**ER visits**

in 2016 - 7%  
increase since  
2013

**61%** of ER visits  
were **Medi-Cal**  
and **Medicare** in  
2016

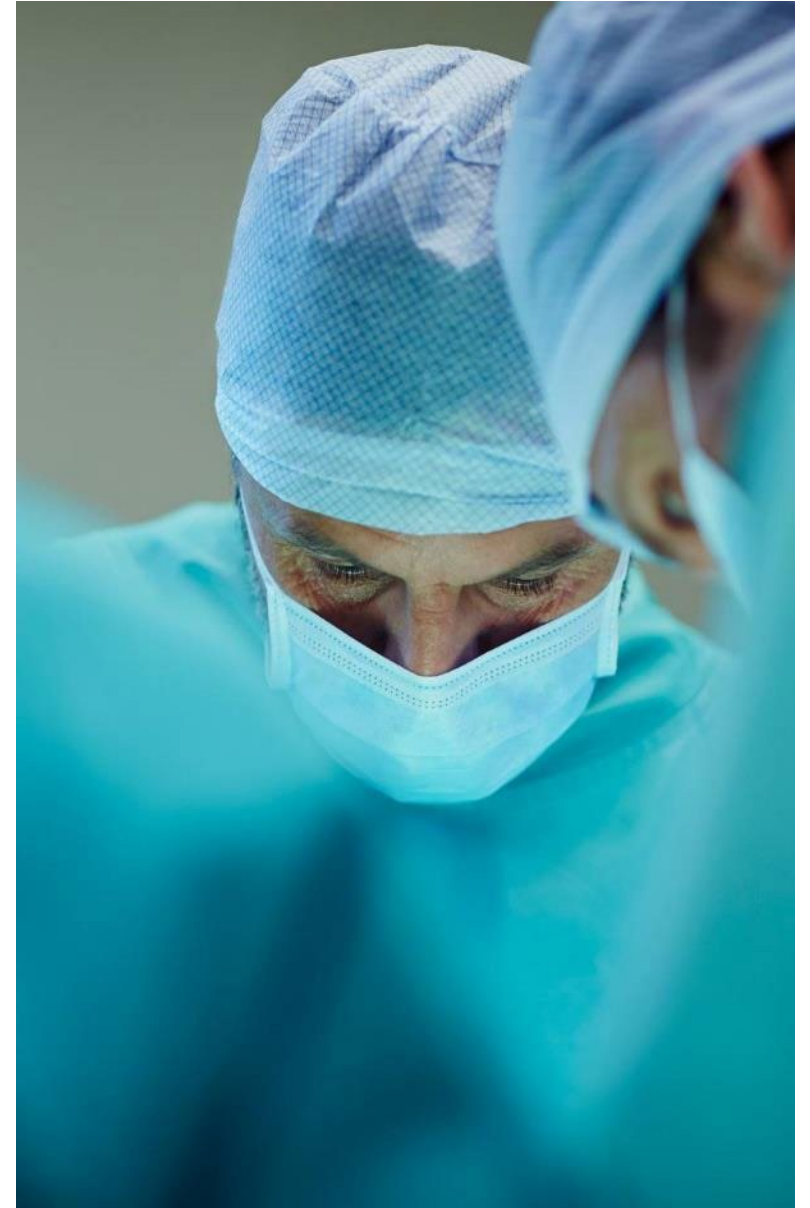
**7%** of ER visits  
were **uninsured**  
patients in 2016

19

**5,863 live**  
**births** in 2016  
- highest in the  
region

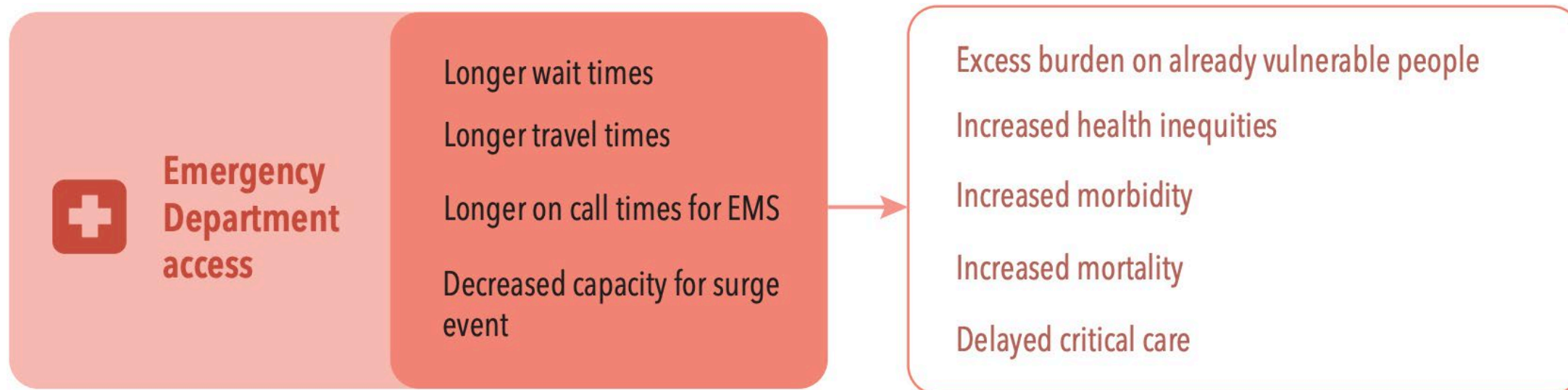


## KEY FINDINGS





## IMPACTS – EMERGENCY DEPARTMENT ACCESS



- Increased burden on regional emergency medical services, including emergency department overcrowding and increase in ambulance diversions – Sutter Oakland already has significant emergency wait times.
- Increase in private vehicle travel times to Emergency Department and Hospital; lengthy and difficult access for patients using public transit.

## IMPACTS – VULNERABLE POPULATIONS

- Decreased access to urgent & chronic care for vulnerable populations
- Loss of high-performing birthing center and related maternal & newborn care
  - *Alta Bates has over 6,000 births per year – **the highest in the region***
- Loss of Emergency Department, including mental health & suicide prevention services and in-patient care
- Increasing elderly population will increase need for hospital care just as Alta Bates closes
- Homeless people and families likely to experience delayed or missed care

### ALTA BATES PATIENT DEMOGRAPHICS 2016

**56%** of ED patients and **63%** of hospitalized patients were people of color

**41%** of patients are uninsured/self pay or are Medi-Cal recipients

**23%** of hospitalized patients are elderly

**68%** of inpatient discharges were women

## IMPACTS – REGIONAL ECONOMY

- Decreased regional spending
- Increased costs for local governments
- As a nonprofit hospital, Alta Bates is required to reinvest any surplus revenue back into the community in the form of community benefit programs.
- Every \$1.00 a hospital earns in patient revenue generates between \$2.63 and \$2.69 in economic activity for the surrounding region.

<b>Impact</b>	<b>Magnitude</b>
<b>Low wage workers</b>	165 workers already laid off since 2012
<b>Community benefits</b>	Potential reduction of \$91 million in charity care
<b>Local economic activity</b>	Potential loss of \$1.5B annually in local economic activity

## IMPACTS – MAJOR DISASTER EVENTS

### Haywired Earthquake Scenario:

**84%** of households are displaced in Alameda and Contra Costa Counties

**14,000** estimated injuries requiring medical attention from Alameda and Contra Costa Counties

**\$57 billion** in total direct economic loss

### Chevron Fire Example:

Estimated **15,000** related emergency department visits over 2 ½ weeks




**2,876 visits** to emergency departments on peak day (4 days after fire occurred)

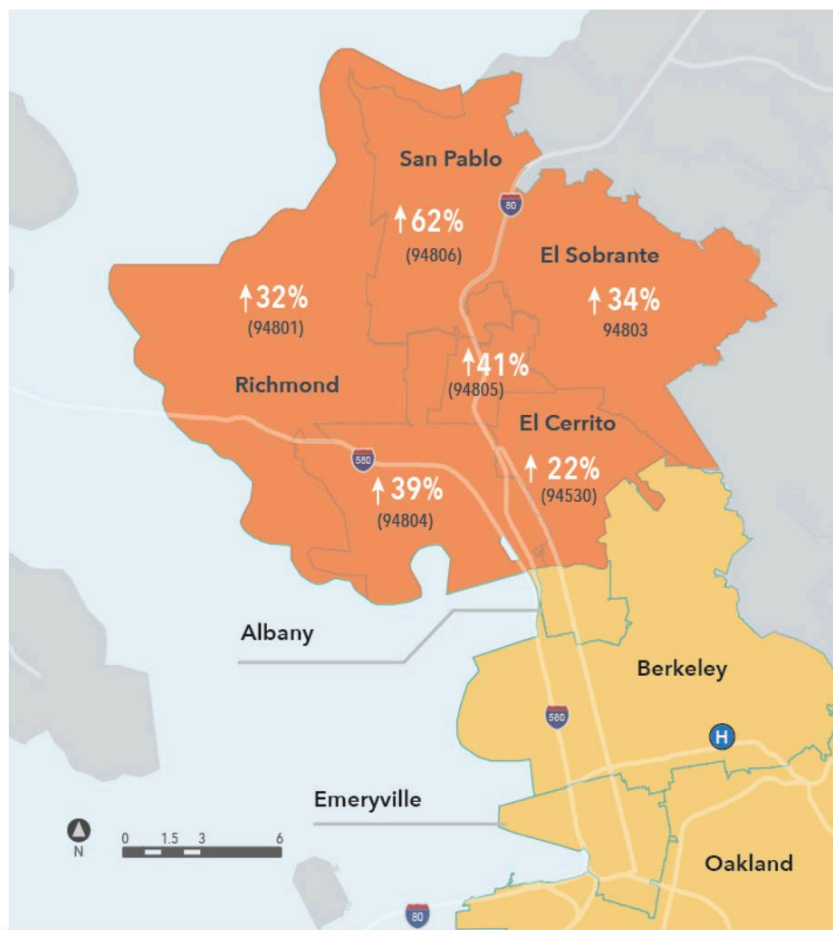
**200 ED visits** within the first 2 hours after the fire

# IMPACTS – WEST CONTRA COSTA COUNTY

Map 4. Large volume increases in Alta Bates ED discharges from West Contra Costa County 2013 - 2016

Source: OSHPD, 2013 & 2016

-  Alta Bates campus
-  West Contra Costa County in the RHIA defined service area
-  Additional Cities in the HSA



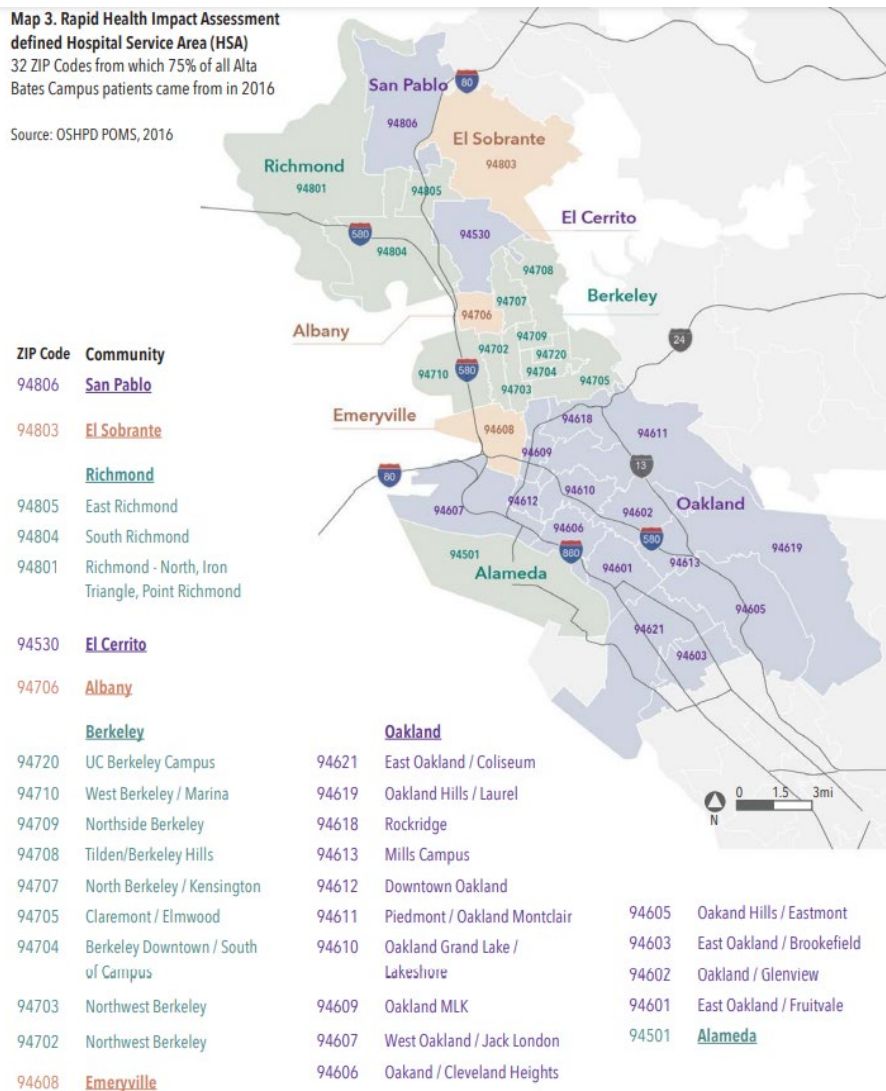
- **Of 66,268** patients that visited Alta Bates Campus in 2016, **approximately 18% were from 6 zip codes in Richmond, San Pablo, El Cerrito, and El Sobrante** (94530, 94801, 94803, 94804, 94805, 94806)
- **39% increase** in patients visiting Alta Bates from the six zip codes above
- **Particularly adverse impact on African-American populations\*:**
  - Richmond and San Pablo had the highest health risks and death rates (particularly for African American men) from heart disease, all cancers, diabetes, stroke and homicides.
  - African Americans in Richmond had 254 asthma hospitalizations and ED visits per 10,000 people, compared to 105 for all racial/ethnic groups.

\*According to Contra Costa Health Services 2010 Community Indicators Report cited in RHIA.

# IMPACTS ON KENSINGTON – IN SUMMARY

**Map 3. Rapid Health Impact Assessment defined Hospital Service Area (HSA)**  
32 ZIP Codes from which 75% of all Alta Bates Campus patients came from in 2016

Source: OSHPD POMS, 2016



- **Emergency Services:**
  - Increased travel times to Summit Campus
  - Potential delays in emergency care and increased ambulance diversions
- **Vulnerable Populations:**
  - Significant impact on elderly, low-income residents, and people of color
- **Economic Impact:**
  - Job losses and reduced economic activity
- **Disaster Preparedness:**
  - Challenges in disaster response due to extended travel times

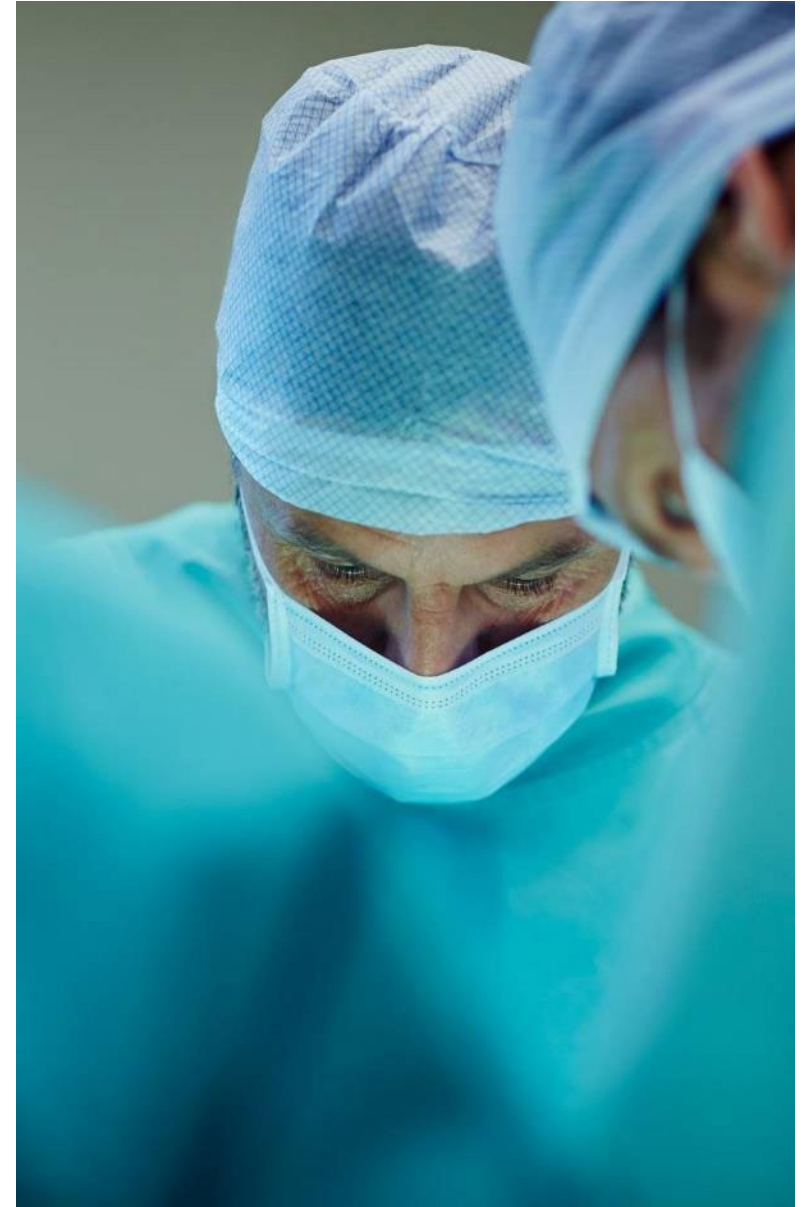
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## CONCLUSION

- Alta Bates closure will have devastating impacts on Berkeley and the North/East I-80 Corridor.
- COVID experience and excessive impacts to low-income communities and communities of color reinforce the importance of access to healthcare and hospitals.



THANK YOU!  
QUESTIONS?







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Date: August 8, 2024

To: Board of Directors

Submitted by: David Aranda, Interim General Manager

Presented by: Dmitry Semenov, Principal for Ridgeline Municipal Strategies

Subject: Receive and File the Presentation by Ridgeline of a Ten-Year Fiscal Analysis of the KPPCSD in Conjunction with LAFCO Recommendations in Consideration of Consolidation with KFPD

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### **Recommendation**

After a good discussion, the Board should make a motion and approve receiving and filing the fiscal report.

### **Background**

In early 2024 the KPPCSD Board of Directors and the KFPD Board of Directors agreed to contracting with Ridgeline Municipal Strategies to perform a fiscal analysis that would assist in better understanding the positive and negative issues should both organizations be consolidated into one organization.

The proposal includes a ten-year financial analysis of each respective organization as it stands alone along with a joint fiscal analysis combining the two organizations. The presentation tonight is the stand-alone fiscal analysis of the KPPCSD.

As your Interim General Manager, I am very pleased with the effort Ridgeline and staff put into this presentation. The information being presented can be very beneficial to the District for years to come regardless of the outcome of consolidation. Updating various aspects of the study, i.e., CalPERS information and existing revenue and operating streams, will allow management and the governing body to keep an eye on the fiscal wellbeing of the District.

The ten-year report is very conservative, and I can with certainty state that I would see no problem in seeing a balanced budget over the next ten years in KPPCSD operations. I believe that the results of the budget versus actual for the fiscal year that just ended June 30, 2024, is a good example of what good fiscal management can accomplish in the years to come.

The report also identifies the need for the District to look at additional revenue streams to fund capital projects for KPPCSD and the community. It must be understood, that despite some individuals putting the cart ahead of the horse, there is more work to be done to fully understand the fiscal projections for the two entities to become one entity.

The Kensington Fire Protection District needs to have their stand alone report completed and discussed by their respective board. Then the joint analysis needs to be completed and time needs to be allowed for each of the respective boards to digest those results before presenting it to the community of Kensington and determining if it is beneficial for the community to see the two independent special districts become one independent special district.

**Exhibit(s)**

- KPPCSD Fiscal Analysis; Ridgeline #23022
- KPPCSD Fiscal Study Overview - 08-08-2024

## MEMORANDUM

To: Mr. David Aranda, *Kensington Police Protection and Community Services District*

From: Dmitry Semenov, *Ridgeline Municipal Strategies, LLC*

Date: August 2, 2024

Re: **KPPCSD Fiscal Analysis; Ridgeline #23022**

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Kensington Police Protection and Community Services District (“KPPCSD” or “District”) and Kensington Fire Protection District (“KFPD”) (jointly “Districts”) retained Ridgeline Municipal Strategies, LLC (“Ridgeline”) to prepare fiscal analysis to assist the Districts in determining the viability of consolidating the Districts.

The first part of the project is to develop a fiscal analysis and a 10-year forecast for each of the Districts on a stand-alone basis. This memorandum documents fiscal analysis for the KPPCSD.

### FISCAL ANALYSIS SUMMARY

The main conclusion of this fiscal analysis is that the District demonstrates an ability to operate near break-even over the next decade while continuing to provide the same level of services and facilities.

However, this does not leave any available funds to support major upgrades to District facilities, expansion of services, or funding for a permanent District building. To be able to undertake any of these initiatives, the District will need to find ways to increase its revenues, reduce its expenses, or both.

The projections developed as part of this analysis are highly dependent on many assumptions, including the rate of inflation, assessed values within the District, staffing levels, CalPERS actions and investment returns, and many operating and financial decisions made by the District on a daily basis. The reality is likely to differ from the forecast, and it will depend on the District’s



management and Board of Directors to navigate the situations they encounter and continue to preserve the fiscal health of the District while prudently managing taxpayer funds.

## DISTRICT DESCRIPTION

The Kensington Police Protection and Community Services District is a California special district providing police protection, parks and recreation, and solid waste services to the residents of Kensington. The District was formed in 1946 and is governed by a board of five members elected by the community to serve staggered four-year terms.

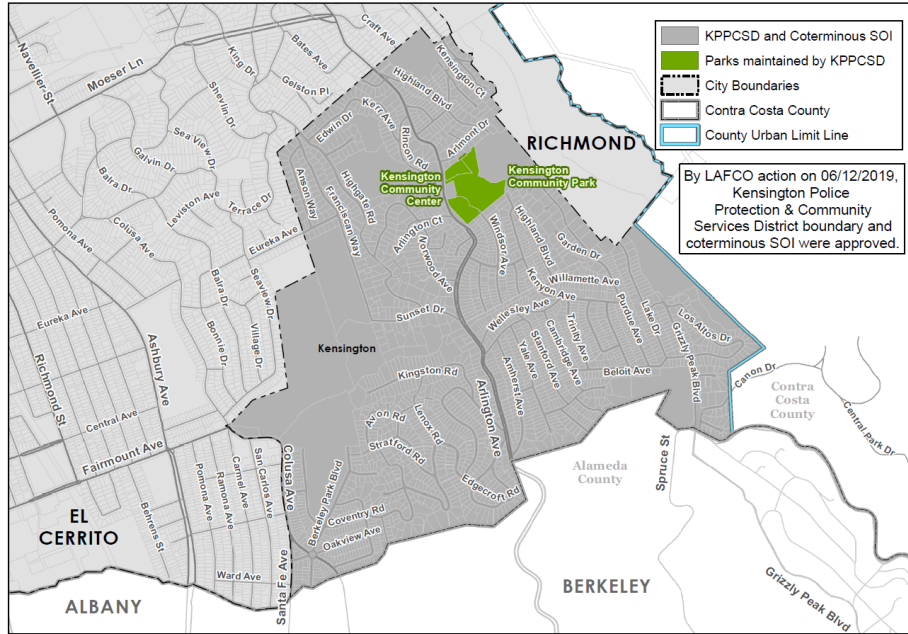
The KPPCSD is organized into four departments:

- *The Administration Department* provides the oversight and management of the District's administrative matters. It handles all financial and accounting functions, advises on the delivery of services, performs organizational management, and coordinates major projects and policy implementation.
- *The Police Department* was established in the mid-1940s. It provides a full range of police protection and law enforcement services. With a staff of sworn officers, its functions include crime prevention, traffic control, neighborhood patrol, responding to emergency calls, issuing traffic and parking citations, enforcing warrants, mediating disputes, investigating crimes and traffic accidents, providing first aid, arresting violators, testifying in court, enforcing court orders, etc.
- *The Parks and Recreation Department* maintains the Community Center, Kensington Park and surrounding amenities, including the tot lot, swings, picnic areas, basketball court, and tennis courts. The District has a long-term partnership with the Kensington Community Council ("KCC"), a local not-for-profit organization, to offer recreation programs for children and adults at the Community Center.
- *The Solid Waste Department* coordinates solid waste collection and recycling services within Kensington. In 1979, Kensington residents voted to add solid waste services to the District's responsibilities. The District outsources the actual collection and recycling services to a third party, currently Bay View Refuse and Recycling, which handles garbage, food, and green waste pick-ups.

## SERVICE AREA

The KPPCSD covers approximately 1 square mile, with 2,188 parcels and estimated 2023 population of 5,428 people. The District boundary represents the service area analyzed in this Fiscal Study and encompasses the entire Kensington community, as shown on **Figure 1**.

**Figure 1**  
**Kensington Police Protection and Community Services District**  
**Service Area Map**



## ORGANIZATION CHART

The District has 15 paid positions:

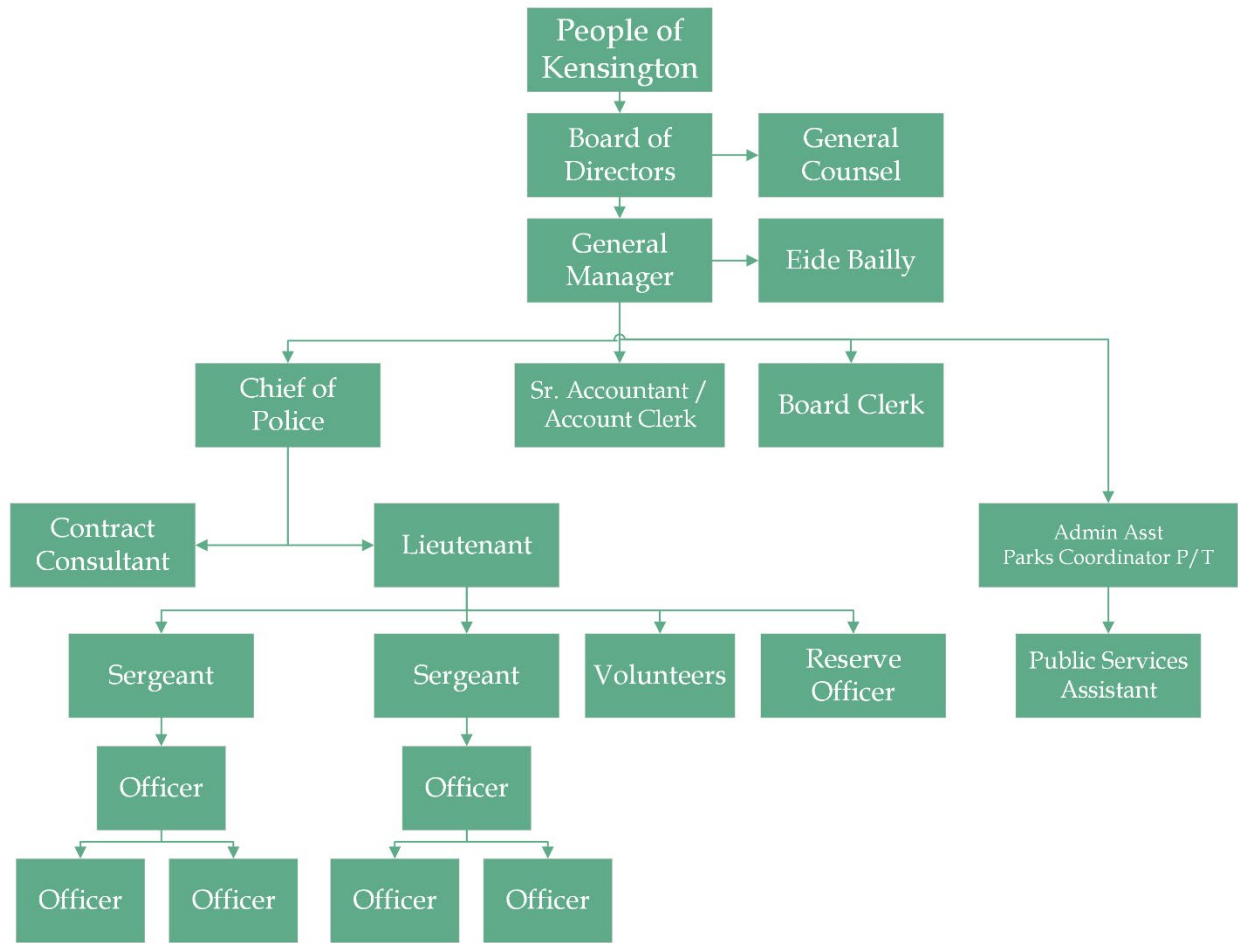
- 3.5 positions within the Administration department:
  - General Manager (part time);
  - Senior Accountant (part time);
  - Clerk of the Board (part time); and
  - Administrative Assistant – shared with Parks and Recreation (part time).
- 1.5 positions within the Parks and Recreation department:
  - Parks Coordinator – shared with Administration (part time); and
  - Public Services Assistant (part time).
- 10 positions within the Police Department (all full time):
  - Chief of Police;
  - Lieutenant;
  - Sergeants (2); and
  - Officers (6).

In addition to the paid positions, the District utilizes a contract consultant, a reserve officer, and volunteers within the Police Department.

For the purposes of this fiscal analysis, we assumed that the District is fully staffed at all times. The detailed staffing financial model and financial forecast are included in **Table A-1** of **Appendix A**.

The District’s organization chart is shown in **Figure 2** below.

**Figure 2**  
**Kensington Police Protection and Community Services District**  
**Organization Chart**



**BALANCE SHEET OVERVIEW**

The balance sheet of the KPPCSD for the prior three fiscal years (2021-2023) is summarized in **Table 1** below.

**Table 1**  
**Kensington Police Protection and Community Services District**  
**Balance Sheet Summary**

Description	FYE 2021 Audit	FYE 2022 Audit	FYE 2023 Audit
<b>ASSETS</b>			
Cash and Cash Equivalents	\$2,059,807	\$2,661,049	\$2,605,834
Receivables	\$89,084	\$180,123	\$136,356
Prepaid Items	\$144,526	\$169,148	\$28,431
Net OPEB Asset	\$0	\$24,244	\$138,185
Net Pension Asset	\$16,983	\$2,327,970	\$0
Capital Assets	\$5,626,907	\$5,516,690	\$5,422,843
<b>Total Assets</b>	<b>\$7,937,307</b>	<b>\$10,879,224</b>	<b>\$8,331,649</b>
Deferred Outflows of Resources			
OPEB-Related	\$420,721	\$244,246	\$694,408
Pension-Related	\$3,160,415	\$4,161,200	\$3,157,152
Total Deferred Outflows	\$3,581,136	\$4,405,446	\$3,851,560
<b>TOTAL ASSETS &amp; DEFERRED OUTFLOWS</b>	<b>\$11,518,443</b>	<b>\$15,284,670</b>	<b>\$12,183,209</b>
<b>LIABILITIES</b>			
Accounts Payable	\$61,969	\$186,577	\$256,290
Compensated Absences	\$95,793	\$58,202	\$91,962
Debt Obligations	\$4,752,347	\$4,562,644	\$4,394,475
OPEB	\$579,377	\$0	\$0
Net Pension Liability	\$0	\$0	\$738,199
<b>Total Liabilities</b>	<b>\$5,489,486</b>	<b>\$4,807,423</b>	<b>\$5,480,926</b>
Deferred Inflows of Resources			
OPEB-Related	\$507,406	\$483,478	\$340,223
Pension-Related	\$2,944,479	\$2,848,908	\$1,861,343
Total Deferred Inflows	\$3,451,885	\$3,332,386	\$2,201,566
<b>TOTAL LIABILITIES &amp; DEFERRED INFLOWS</b>	<b>\$8,941,371</b>	<b>\$8,139,809</b>	<b>\$7,682,492</b>
<b>NET POSITION</b>	<b>\$2,577,072</b>	<b>\$7,144,861</b>	<b>\$4,500,717</b>

Source: KPPCSD

The key assets and liabilities of the District are discussed below.

CASH AND CASH EQUIVALENTS

Over the past three fiscal years, the KPPCSD’s cash position has remained stable, ranging from \$2.1 million to \$2.6 million. The funds are held at banks, the County Treasury, and the Local Agency Investment Fund.

CAPITAL ASSETS

The KPPCSD’s capital assets are primarily centered around land, buildings, and fleet of police vehicles, as described below.

**Land and Buildings**

The District owns several parcels of land totaling approximately 9 acres, as shown in **Table 2**.

**Table 2**  
**Kensington Police Protection and Community Services District**  
**Capital Assets - Land**

Description / Address	APN	Uses	Area (ac)
<b>Community Center Parcel</b> 59 Arlington Ave, Kensington, CA	572-040-017-4	Community Center, Park Parking Lot	1.196
<b>Kensington Park</b> Kensington Park Road, Kensington, CA	572-040-016-6	Recreational Bldg, Annex, Outdoor Park Facilities	5.906
<b>Elsie Neilson Park</b> Corner of Arlington Ave, Coventry Rd, and Ardmores Rd.	n/a	Small In-Fill Park	0.048
<b>Vacant Parcel</b> South of 61 Arlington Ave, Kensington, CA	572-040-011-7	Vacant Land Park Facilities	1.977

Source: KPPCSD

**The Community Center Parcel** has the Community Center building, a park / play area, and a parking lot.

**The Kensington Park Parcel** has landscaped and natural open space, the Recreational Building, the Annex, tennis and basketball courts, and a parking lot.

**The Elsie Neilson Park** is a small in-fill park with a green space, places to relax, a pathway and a bus stop near the access point to the Ardmores Path.



The Vacant Parcel is currently primarily vacant with some open space park facilities. This is the site for the potential future District building.

The District owns three buildings totaling approximately 8,800 sq. ft., as shown in Table 3. Additionally, the District rents its current headquarters location.

**Table 3**  
**Kensington Police Protection and Community Services District**  
**Capital Assets - Structures**

Description	Year Built	Building Sq. Ft.
Community Center	1956	4,430
The Annex	1945-55	1,772
Recreational Building	1933-45	2,605
<b>Total</b>		<b>8,807</b>

Source: KPPCSD

*The District Headquarters* (not included in table above) – the District’s headquarters are currently located in a rented modular building, which houses the administration and police departments. The building is located at 10940 San Pablo Avenue, El Cerrito, CA. One of the District’s key priorities is to develop a permanent headquarters location in Kensington. Various alternatives for the permanent location are discussed later in this report.

*The Community Center Building* – The Community Center is a one-story structure built in 1956 and expanded in 1988. The building’s size is 4,430 sq. ft. The building contains a main assembly room, three small meeting / activity rooms, a kitchen, bathrooms, and storage rooms. The Community Center is extensively used for community activities, as well as for the KPPCSD and KPPFD board meetings. The building recently underwent significant renovations.

*The Annex* - The Annex is a one-story structure built in the late 1940s or early 1950s. The building’s size is 1,772 sq. ft. The building consists of two classrooms, an office, and a reception area. It requires major renovations and has been vacant since 2006.

*The Recreational Building* – The Recreational building (also referred to as Building E) is a one-story structure built between 1933 and 1945. It was essentially rebuilt in 1999-2000. The building’s size is 2,605 sq. ft. The building contains three classrooms and an office. The building is leased to the Kensington Community Council (“KCC”), a non-profit organization that publishes Kensington Outlook and runs the Kensington After School Enrichment Program, a summer camp, and classes for children and adults. The building needs structural reinforcement and other major repairs.

To help fund the Recreational Building improvements, the KCC has committed to contributing \$30,000 per year to the District for four years, starting in 2024. The District anticipates that the total cost of the improvements will significantly exceed the KCC contributions and plans to fund the remaining costs through a FEMA grant.

**Police Vehicle Fleet**

The District currently owns eight police vehicles and is planning to add another vehicle in 2026, as shown in **Table 4**.

**Table 4**  
 Kensington Police Protection and Community Services District  
 Fleet Inventory and Replacement Schedule

No.	Description	Year Acquired	Asset Life	Replacement Year	2024 Mileage	Status	Annual Pmt	Monthly Pmt	Last Pmt	Replacement Cost
1401	Patrol Vehicle [1]	2014	12	2026	81,000	Owned	\$0	\$0	n/a	\$0
1501	Patrol Vehicle	2014	12	2027	67,000	Owned	\$0	\$0	n/a	\$75,000
2101	Patrol Vehicle [2]	2021	10	2029	70,000	Leased	\$13,238	\$1,103	Nov-25	\$75,000
2102	Patrol Vehicle [2]	2021	10	2030	38,000	Leased	\$13,238	\$1,103	Nov-25	\$75,000
2103	Patrol Vehicle [2]	2021	10	2031	41,500	Leased	\$13,238	\$1,103	Nov-25	\$75,000
2201	Patrol Vehicle	2022	10	2032	28,750	Leased	\$15,600	\$1,300	Nov-27	\$75,000
2301	Patrol Vehicle	2023	10	2033	1,500	Owned	\$0	\$0	n/a	\$75,000
2302	Patrol Vehicle	2023	10	2034	5,000	Leased	\$10,858	\$905	Nov-28	\$75,000
2601	Patrol Vehicle	2026	10	2036	n/a	Leased [3]	\$18,249	\$1,521		\$75,000
<b>Total</b>							<b>\$84,421</b>			<b>\$600,000</b>

Sources: KPPCSD and Ridgeline

[1] Vehicle 1401 will be converted to volunteer car in 2026 with purchase of Vehicle 2601.

[2] Vehicles purchased in 2021 will be replaced on a staggered schedule in 2029, 2030, and 2031 for cash flow smoothing.

[3] Lease payment calculation assumes 8% annual interest rate and 60-month lease term.

Most of the recently acquired vehicles are financed through municipal leases, which allow the District to retain the ownership of the vehicle once the lease is paid off without buyout requirements.

DEBT OBLIGATIONS

The debt obligations of the KPPCSD are summarized in **Table 5**.

**Table 5**  
**Kensington Police Protection and Community Services District**  
**Outstanding Debt Summary**

Credit Obligation	Creditor	Origination Year	Original Amount	Interest Rate	Annual Debt Service	Pmt Frequency	06/30/2024 Balance	Maturity Date
<b>Police Fund</b>								
Pension Obligation Bond [1]	Capital One	2020	\$4,544,000	3.85%	\$331,500	[2]	\$3,902,000	1/1/2040
2020 Police Vehicle Lease	US Bancorp	2020	\$190,000	1.75%	\$39,714	Monthly	\$55,530	12/1/2025
2022 Police Vehicle Lease	US Bancorp	2022	\$68,061	5.50%	\$15,601	Monthly	\$48,492	11/18/2027
2023 Police Vehicle Lease	Ford Credit	2023	\$44,830	8.09%	\$10,858	Monthly	\$39,577	10/7/2028
<i>Subtotal: Police Fund</i>			<i>\$4,846,891</i>		<i>\$397,673</i>		<i>\$4,045,600</i>	
<b>Parks and Recreation Fund</b>								
Community Center Loan [1]	Westamerica	2019	\$250,000	3.80%	\$30,517	Annual	\$191,788	6/12/2029
<b>Total</b>			<b>\$5,096,891</b>		<b>\$428,190</b>		<b>\$4,237,388</b>	

Source: KPPCSD

[1] General Fund revenues are pledged for the repayment of the debt.

[2] Semi-annual interest and annual principal payments.

### Pension Obligation Bond

In 2020, the KPPCSD issued a \$4,544,000 pension obligation bond (the “POB”), privately placed with Capital One Public Funding, to refund a portion of the District’s then outstanding Unfunded Accrued Liability (“UAL) with the California Public Employees’ Retirement System (“CalPERS”).

The POB has a 20-year term, with semi-annual interest and annual principal payments, and a fixed interest rate of 3.85%. The annual debt service on the POB is approximately \$331,500. All available resources of the District, including General Fund revenues, are pledged for the repayment of the POB.

As of 06/30/2024, the POB had an outstanding principal balance of \$3,902,000.

The POB documents are silent on the actions and process for informing the lender about a reorganization of the District. A reorganization of the District, except as part of a bankruptcy process, does not constitute an event of default.

If the District decides to consolidate with the KFPD, it will need to notify the lender and amend the POB documents.

### Community Center Loan

In 2019, the KPPCSD entered into a \$250,000 Installment Sale Agreement (“Loan”) with Municipal Finance Corporation, privately placed with Westamerica Bank, to finance improvements to the Community Center.

The Loan has a 10-year term, with annual interest and principal payments, and a fixed interest rate of 3.80%. The annual debt service on the Loan is \$30,517. All non-restricted revenues of the

District and all amounts on deposit in the General Fund are pledged for the repayment of the Loan.

As of 06/30/2024, the Loan had an outstanding principal balance of \$191,787.

The Loan documents are silent on the actions and process for informing the lender about a reorganization of the District. A reorganization of the District, except as part of a bankruptcy process, does not constitute an event of default.

If the District decides to consolidate with the KFPD, it will need to notify the lender and amend the Loan documents.

### **Police Vehicle Leases**

The KPPCSD has three outstanding police vehicle leases.

- In November 2020, the KPPCSD entered into a \$190,000 Lease Purchase Agreement with U.S. Bancorp (“2020 Lease”) to finance the acquisition of three police vehicles and related equipment. The lease term is five years, with monthly principal and interest payments and an interest rate of 1.75%. The final payment on the 2020 Lease is due in December 2025.

As of 06/30/2024, the 2020 Lease had an outstanding principal balance of \$55,530.

The 2020 Lease documents require the District to provide a 30-day notice to the lessor if its legal name changes, but are otherwise silent on the actions and process for informing the lender about a reorganization of the District. A reorganization of the District, except as part of a bankruptcy process, does not constitute an event of default.

If the District decides to consolidate with the KFPD, it will need to notify the lessor and amend the lease documents.

- In December 2022, the KPPCSD entered into a \$68,061 Lease Purchase Agreement with U.S. Bancorp (“2022 Lease”) to finance the acquisition of a police vehicle and related equipment. The lease term is five years, with monthly principal and interest payments and an interest rate of 5.50%. The final payment on the 2022 Lease is due in November 2027.

As of 06/30/2024, the 2022 Lease had an outstanding principal balance of \$48,492.

The 2020 Lease documents require the District to provide a 30-day notice to the lessor if its legal name changes, but are otherwise silent on the actions and process for informing the lender about a reorganization of the District. A reorganization of the District, except as part of a bankruptcy process, does not constitute an event of default.

If the District decides to consolidate with the KFPD, it will need to notify the lessor and amend the lease documents.

- In November 2023, the KPPCSD entered into a \$44,830 Lease Purchase Agreement with Ford Motor Credit Company (“2023 Lease”) to finance the acquisition of a police vehicle and related equipment. The lease term is five years, with monthly principal and interest payments and an interest rate of 8.09%. The final payment on the 2023 Lease is due in October 2028. At the end of the lease term, the District has the option to buy out the vehicle for \$1.00, which it intends to utilize.

As of 06/30/2024, the 2023 Lease had an outstanding principal balance of \$39,577.

The 2023 Lease documents are silent on the actions and process for informing the lessor about a reorganization of the District. A reorganization of the District, except as part of a bankruptcy process, does not constitute an event of default.

If the District decides to consolidate with the KFPD, it will need to notify the lessor and amend the lease documents.

PENSION LIABILITY

The KPPCSD offers pension benefits to eligible police employees through CalPERS.

The District has two pension plans:

- Classic Safety Plan
- PEPRA Safety Plan

**Table 6** summarizes the Accrued Liability, the Market Value of Assets, the UAL, and the funded status of the two plans as of 06/30/2022 (the most recent information available from CalPERS at the time of this report). The table also shows the estimated additional UAL expected to be added due to CalPERS’ investment performance for FYE 2023.

**Table 6**  
**Kensington Police Protection and Community Services District**  
**CalPERS Pension Plans Summary**

Pension Plan	Accrued Liability	Market Value of Assets	Unfunded Accrued Liability	% Funded
2022 Safety Classic	\$16,779,407	\$15,413,422	\$1,365,985	91.9%
2022 Safety PEPRA	\$288,990	\$261,746	\$27,244	90.6%
2023 Safety Classic UAL	\$0	\$0	\$154,134	
2023 Safety PEPRA UAL	\$0	\$0	\$2,617	
<b>Total</b>	<b>\$17,068,397</b>	<b>\$15,675,168</b>	<b>\$1,549,981</b>	

Sources: CalPERS and Ridgeline

As of 06/30/2022, both plans were more than 90% funded. As of 06/30/2023, the total UAL of the District is estimated at approximately \$1.55 million.

The UAL currently bears interest at 6.8% per year and is amortized through FYE 2045, as shown in **Table 7**.

**Table 7**  
**Kensington Police Protection and Community Services District**  
**CalPERS UAL Amortization Schedule**

FYE	2022 UAL Classic [1]	2023 UAL Classic [2]	2022 UAL PEPRA [1]	2023 UAL PEPRA [2]	Total Pmt
2025	\$52,715	\$0	\$1,268	\$0	\$53,983
2026	\$79,805	\$3,779	\$2,094	\$64	\$85,742
2027	\$106,894	\$7,558	\$2,921	\$128	\$117,501
2028	\$133,984	\$11,337	\$3,748	\$193	\$149,261
2029	\$161,073	\$15,116	\$4,574	\$257	\$181,020
2030	\$161,074	\$18,895	\$4,573	\$321	\$184,863
2031	\$161,073	\$18,895	\$4,574	\$321	\$184,863
2032	\$161,073	\$18,895	\$4,574	\$321	\$184,863
2033	\$161,074	\$18,895	\$4,574	\$321	\$184,864
2034	\$161,073	\$18,895	\$4,573	\$321	\$184,862
2035	\$161,074	\$18,895	\$4,574	\$321	\$184,864
2036	\$161,073	\$18,895	\$4,573	\$321	\$184,862
2037	\$161,075	\$18,895	\$4,574	\$321	\$184,865
2038	\$161,074	\$18,895	\$4,573	\$321	\$184,863
2039	\$161,074	\$18,895	\$4,575	\$321	\$184,865
2040	\$161,075	\$18,895	\$4,575	\$321	\$184,866
2041	\$161,073	\$18,895	\$4,573	\$321	\$184,862
2042	\$161,074	\$18,895	\$4,575	\$321	\$184,865
2043	\$161,075	\$18,895	\$4,574	\$321	\$184,865
2044	\$161,073	\$18,895	\$4,573	\$321	\$184,862
2045	\$0	\$18,895	\$0	\$321	\$19,216
<b>Total</b>	<b>\$2,950,578</b>	<b>\$340,107</b>	<b>\$83,212</b>	<b>\$5,776</b>	<b>\$3,379,673</b>

[1] 2022 UAL amortization schedule is provided by CalPERS.  
 [2] 2023 UAL amortization schedule is estimated by Ridgeline based on CalPERS 2023 investment performance estimate of 5.8%. It does not include any other amortization bases that can be added by CalPERS.

While additional future UAL increases are likely, CalPERS has been implementing measures to reduce them, including increasing the Normal Cost contribution rates and decreasing the discount rate.

This Fiscal Study does not make any projections about future UAL increases.

**Table 8** shows the KPPCSD’s Normal Cost contribution rate history for the past nine years. This Fiscal Study assumes a small annual increase to these contribution rates.

**Table 8**  
**Kensington Police Protection and Community Services District**  
**CalPERS Normal Cost Contribution Rates**

	Safety Classic	Safety PEPR
2017	19.54%	0.00%
2018	19.72%	0.00%
2019	20.56%	12.14%
2020	21.93%	13.03%
2021	23.67%	13.04%
2022	23.71%	13.13%
2023	23.75%	12.78%
2024	27.11%	13.54%
2025	27.32%	13.76%

Source: CalPERS

OPEB LIABILITY AND TRUST

The KPPCSD offers lifetime retiree medical coverage to eligible police employees who retire at age 50, as well as to their dependents. The District previously covered the cost of post-employment dental and vision premiums for retirees, but this benefit has been discontinued. These benefits are commonly referred to as Other Post-Employment Benefits (“OPEB”).

As of 06/30/2023, the District’s total OPEB liability was estimated at approximately \$1.9 million.

The District has established a trust to help fund its future OPEB costs (“OPEB Trust”). The OPEB Trust funds are invested with the California Employers’ Retiree Benefit Trust of CalPERS.

The OPEB Trust has been funded through a series of contributions over many years. As of 06/30/2023, the OPEB Trust balance was approximately \$2.1 million. These funds are available to cover the District’s OPEB expenses at any time.

As shown in **Table 6** below, the District’s OPEB liability is approximately 114% funded.

**Table 9**  
**Kensington Police Protection and Community Services District**  
**Other Post-Employment Benefits Liability Summary**  
**as of 06/30/2023**

Description	Amount
Total OPEB Liability	\$1,876,748
OPEB Trust Funds	\$2,143,747
<b>Net OPEN Liability / (Asset)</b>	<b>(\$266,999)</b>
<b>% Funded</b>	<b>114.2%</b>

Sources: KPPCSD and CalPERS

The District is not planning to make additional contributions to the OPEB Trust at this time.

The District pays the annual OPEB costs on a “pay as you go” basis from its operating budget and is projected to continue to do so.

The District has not been utilizing the OPEB Trust to pay the OPEB benefit costs in the past and does not have a policy that governs the use of funds. Utilizing the OPEB Trust funds or investment earnings for the payment of the OPEB costs can help the District reduce its operating deficit, if necessary.

## DISTRICT OPERATIONS

The District tracks its budget and services through four separate funds:

- General Fund;
- Police Fund;
- Parks Fund; and
- Waste Management Fund.

### GENERAL FUND

The General Fund includes general revenues and general and administrative expenses.

#### **General Fund Revenues**

##### Property Taxes

The primary funding source for the District’s operations is *ad valorem* property taxes, which currently total approximately \$2.5 million per year.



Based on information provided by the KFPD, the *ad valorem* property tax revenue growth rate in Kensington averaged 5.19% per year between FYEs 2010 and 2024. Going forward, a conservative annual growth rate of 3.5% has been assumed.

Other Revenues

Other General Fund funding sources include:

- Interest income (projected at 3% of the beginning cash balance for the year).
- Transfers from the Waste Management Fund (intended to cover approximately 5% of the District’s administrative expenses, excluding legal and consulting costs).
- Miscellaneous revenues (estimated at \$20,000 per year, with an annual inflation growth rate).

**General Fund Expenses**

The General Fund expenses include salaries and benefits of the Administration Department employees and general and administrative expenses of the District.

Projections for the General Fund expenses are based on historical trends, 2025 budget, and additional feedback from KPPCSD staff. Most cost categories are expected to increase with the annual inflation rate, assumed to be 3%.

A small capital outlay allowance was included in the projections.

**General Fund Operating Results**

The General Fund generates an annual operating surplus intended to provide additional funding for the Police and Parks funds.

**Table 10** summarizes the historical and projected revenues, expenses, and the operating surplus of the General Fund. Details of the General Fund revenues, expenses, and operating surplus are provided in **Table B-1** of **Appendix B**.

**Table 10**  
**Kensington Police Protection and Community Services District**  
**Revenues and Expenses Summary - General Fund**

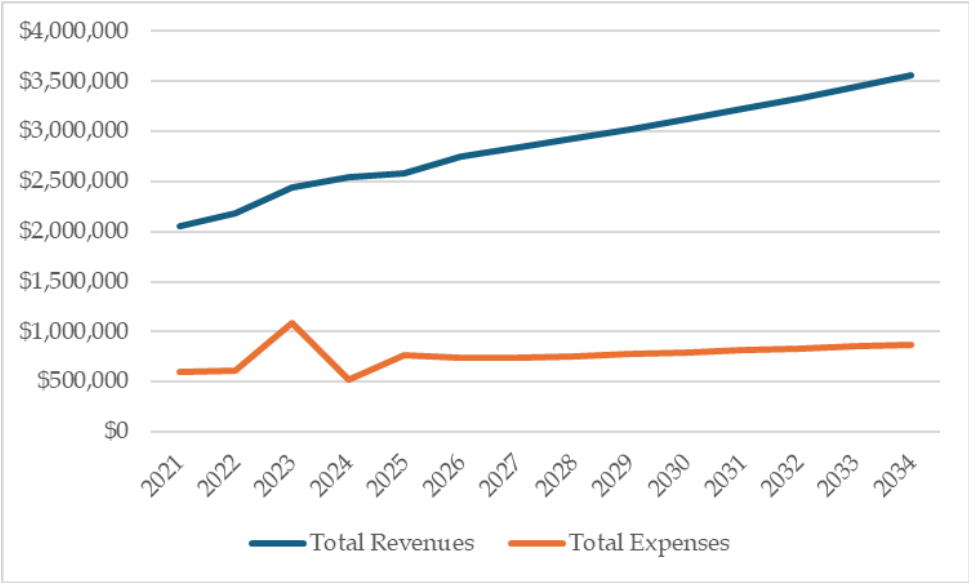
FYE		Total Revenues	Total Expenses [1]	Operating Surplus
2021	Historical	\$2,056,812	\$595,466	\$1,461,346
2022		\$2,180,205	\$617,509	\$1,562,696
2023		\$2,442,794	\$1,088,439	\$1,354,355
2024		\$2,542,647	\$527,051	\$2,015,596
2025	Projected	\$2,583,000	\$760,385	\$1,822,616
2026		\$2,744,953	\$745,371	\$1,999,582
2027		\$2,834,872	\$741,433	\$2,093,439
2028		\$2,927,194	\$750,983	\$2,176,211
2029		\$3,022,404	\$778,498	\$2,243,906
2030		\$3,120,853	\$788,492	\$2,332,361
2031		\$3,225,053	\$817,542	\$2,407,510
2032		\$3,331,288	\$828,003	\$2,503,286
2033		\$3,444,593	\$858,678	\$2,585,915
2034	\$3,561,310	\$869,628	\$2,691,682	

Sources: KPPCSD and Ridgeline

[1] Includes capital outlay.

Graph 1 illustrates the historical and projected trend for the General Fund revenues and expenses.

**Graph 1**  
**Kensington Police Protection and Community Services District**  
**Revenue and Expenses Trend - General Fund**



The General Fund revenues are projected to grow faster than the expenses, as *ad valorem* property taxes are expected to increase slightly faster than inflation due to the recapture of past property value growth at a time of property resales, as governed by Proposition 13.

## POLICE FUND

The Police Fund includes all revenues and expenses related to the District's Police Department.

### **Police Fund Revenues**

#### Property Taxes

Property taxes are a major funding source for the District's police services. The Kensington voters have previously passed two tax measures to support these services:

- **Special Parcel Tax** is a fixed \$300 per parcel assessment approved in 1994 without any inflation adjustment or sunset provision. The total annual revenue from the Special Parcel Tax is \$685,470.
- **Measure G (Supplemental Special Tax)** is a per parcel assessment initially approved in 2010 at \$200 per single family residential parcel that is annually adjusted for inflation and does not have a sunset provision. The total Measure G revenue is projected to be approximately \$700,000 in FYE 2025 and continue to grow with inflation.

#### Other Revenues

Other Police Fund funding sources include:

- Grants (conservatively projected at \$100,000 per year, with an annual inflation adjustment).
- Miscellaneous revenues (POST program reimbursements and Police-related fees and service charges).

### **Police Fund Expenses**

The Police Fund expenses include salaries and benefits of the Police Department employees and all police service expenses of the District.

Projections for the Police Fund expenses are based on historical trends, 2025 budget, and additional feedback from KPPCSD staff. The following assumptions were used for the projections:

- All employees are projected to advance along their current compensation steps, after which their salaries will increase at 1.7% per year. This conservative approach assumes no employee turnover. As employees leave the District, savings could be realized by hiring more junior personnel.
- Most cost categories are expected to increase with the annual inflation rate, assumed to be 3%.

- Medical benefit costs are projected to increase at an annual rate of 5%.
- In the base scenario, the Police Department (along with the rest of the District) continues to operate from the rented office space located at the City of El Cerrito site.
- Future capital outlay is limited to computer replacement every five years.
- Debt service includes payments on the POB and vehicle leases.
- The District plans to fund all future police vehicle replacements through municipal lease financing. Vehicle costs increase with inflation. Lease payments are based on monthly payments, 5-year term, and an 8% interest rate.

**Police Fund Operating Results**

The Police Fund operates at an annual deficit, which is covered by the General Fund surplus.

**Table 11** summarizes the historical and projected revenues, expenses, and operating deficit of the Police Fund. Details of the Police Fund revenues, expenses, and operating deficit are provided in **Table B-2** of **Appendix B**.

**Table 11**  
**Kensington Police Protection and Community Services District**  
**Revenues and Expenses Summary - Police Fund**

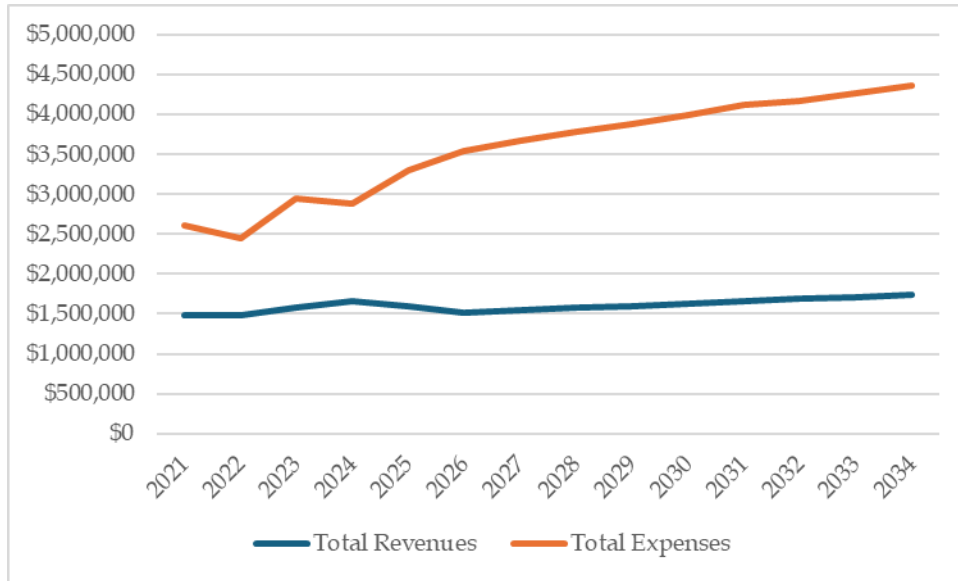
FYE		Total Revenues	Total Expenses [1]	Operating Surplus
2021	Historical	\$1,484,588	\$2,611,483	(\$1,126,895)
2022		\$1,482,616	\$2,454,396	(\$971,780)
2023		\$1,582,562	\$2,946,562	(\$1,364,000)
2024		\$1,664,635	\$2,885,718	(\$1,221,083)
2025	Projected	\$1,601,500	\$3,298,874	(\$1,697,374)
2026		\$1,522,950	\$3,548,088	(\$2,025,138)
2027		\$1,548,074	\$3,665,682	(\$2,117,607)
2028		\$1,573,953	\$3,788,805	(\$2,214,853)
2029		\$1,600,607	\$3,889,796	(\$2,289,189)
2030		\$1,628,061	\$3,995,012	(\$2,366,951)
2031		\$1,656,339	\$4,121,563	(\$2,465,224)
2032		\$1,685,465	\$4,171,730	(\$2,486,265)
2033		\$1,715,465	\$4,268,467	(\$2,553,002)
2034		\$1,746,365	\$4,367,397	(\$2,621,032)

Sources: KPPCSD and Ridgeline

[1] Includes capital outlay and debt services.

Graph 2 illustrates the historical and projected trend for the Police Fund revenues and expenses.

**Graph 2**  
**Kensington Police Protection and Community Services District**  
**Revenue and Expenses Trend – Police Fund**



The Police Fund expenses are projected to grow faster than revenue, primarily due to the fixed rate of the Special Parcel Tax and the current salary increase schedules.

## PARKS FUND

The Parks Fund includes all revenues and expenses related to the District’s parks and recreation services.

### **Parks Fund Revenues**

#### Special Taxes

Special taxes are a major funding source for the parks and recreation services of the District. The Kensington Park Assessment District was formed in 1994. The annual assessment was \$20.66 per single family residential parcel for FYE 2024 and is annually adjusted for inflation.

#### Other Revenues

Other Parks Fund funding sources include:

- Grants: The District periodically seeks grants, but these funds are typically restricted for specific capital projects. As such, the projection does not include grant revenues and capital outlay for the Parks Fund.
- Kensington Community Council (“KCC”) Fees and Other Contributions: The KCC annual fees cover a portion of the Parks Fund expenses, while the KCC Reserve contributions of

\$30,000 per year for four years are designated to fund improvements to the Recreational Building.

- Community Center and Tennis Court Revenues: These fees cover a portion of the Parks Fund expenses.

### **Park Fund Expenses**

The Parks Fund expenses include salaries and benefits of the Parks and Recreation Department employees and all park service expenses of the District.

Projections for the Parks Fund expenses are based on historical trends, 2025 budget, and additional feedback from KPPCSD staff. The following assumptions were used for the projections:

- Most cost categories are expected to increase with the annual inflation rate, assumed to be 3%.
- Future capital outlay projections are limited to the Recreational Building improvements funded by the KCC Reserve contributions.
- Debt service includes payments on the Community Center Loan.

### **Parks Fund Operating Results**

The Parks Fund operates at an annual deficit, which is covered by the General Fund surplus.

**Table 12** summarizes the historical and projected revenues, expenses, and operating deficit of the Parks Fund. Details of the Parks Fund revenues, expenses, and operating deficit are provided in **Table B-3 of Appendix B**.

**Table 12**  
**Kensington Police Protection and Community Services District**  
**Revenues and Expenses Summary - Parks Fund**

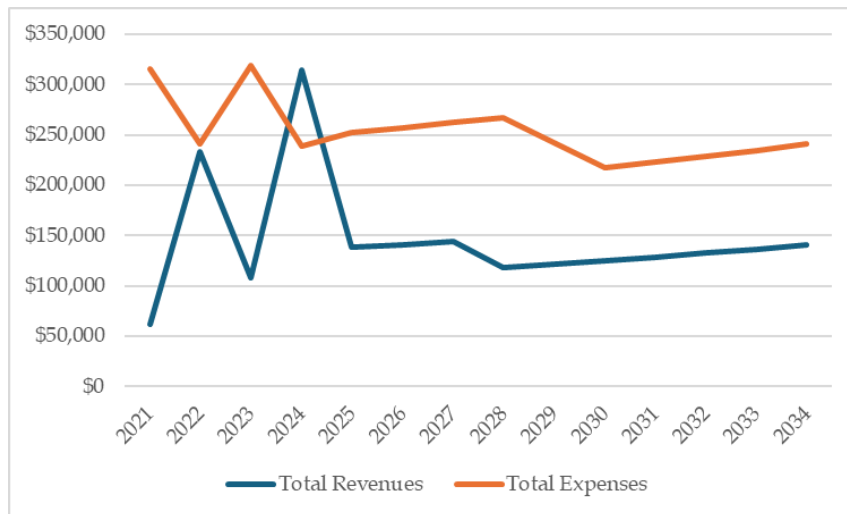
FYE		Total Revenues	Total Expenses [1]	Operating Surplus
2021	Historical	\$61,512	\$315,529	(\$254,017)
2022		\$233,729	\$241,072	(\$7,343)
2023		\$107,823	\$319,027	(\$211,204)
2024		\$313,975	\$238,877	\$75,098
2025	Projected	\$138,000	\$252,413	(\$114,413)
2026		\$141,240	\$257,274	(\$116,034)
2027		\$144,577	\$262,266	(\$117,688)
2028		\$118,015	\$267,392	(\$149,377)
2029		\$121,555	\$242,656	(\$121,101)
2030		\$125,202	\$217,545	(\$92,344)
2031		\$128,958	\$223,097	(\$94,140)
2032		\$132,826	\$228,799	(\$95,973)
2033		\$136,811	\$234,655	(\$97,844)
2034		\$140,916	\$240,670	(\$99,755)

Sources: KPPCSD and Ridgeline

[1] Includes capital outlay and debt services.

Graph 3 illustrates the historical and projected trend for the Parks Fund revenues and expenses.

**Graph 3**  
**Kensington Police Protection and Community Services District**  
**Revenue and Expenses Trend - Parks Fund**



The historical volatility of the Parks Fund revenues and expenses is driven by the grant-funded capital projects. The Parks Fund expenses are projected to increase slightly faster than revenues, leading to the annual deficit increasing by approximately \$2,000 per year, after accounting for grant-funded capital improvements and debt service.

## WASTE MANAGEMENT FUND

The Waste Management Fund includes all revenues and expenses related to the District's waste management services.

### **Bay View Service Agreement**

Solid waste collection and recycling within the District's service area is provided by Bay View Refuse & Recycling ("Bay View"). The District has a service agreement with Bay View and a fee-sharing agreement with the County. Under these agreements, the District collects a 7% franchise fee on the Bay View bill. A 3% portion of the fee is passed on to the County, while the District retains the remaining 4% to cover its administrative and compliance expenses.

### **Waste Management Fund Revenues**

The Bay View Franchise Fee makes up the bulk of the Waste Management Fund revenues.

In FYE 2025, the District expects to receive a \$75,000 grant for a capital project.

### **Waste Management Fund Expenses**

The County portion of the Franchise Fee makes up the bulk of the Waste Management Fund expenses.

Approximately 5% of the District's administrative expenses, excluding legal and consulting costs, are allocated to the Waste Management Fund and are funded through a transfer to the General Fund.

### **Waste Management Fund Operating Results**

The Waste Management Fund is an enterprise fund designed to operate at break-even over the long term. Projections for the next ten years indicate a small annual fund surplus.

**Table 13** summarizes the historical and projected revenues, expenses, and operating results of the Waste Management Fund. Details of the Waste Management Fund revenues, expenses, and operating results are provided in **Table B-4** of **Appendix B**.



**Table 13**  
**Kensington Police Protection and Community Services District**  
**Revenues and Expenses Summary - Waste Management Fund**

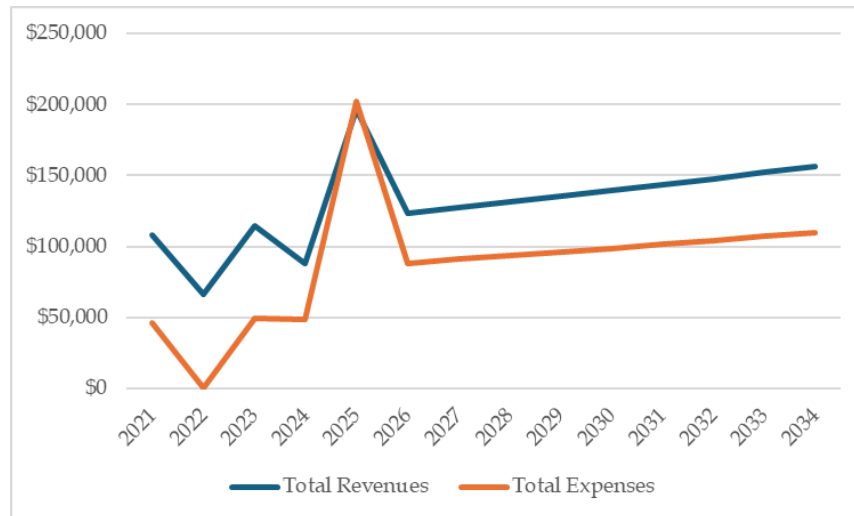
FYE		Total Revenues	Total Expenses	Operating Surplus
2021	Historical	\$108,250	\$46,393	\$61,857
2022		\$66,551	\$0	\$66,551
2023		\$114,399	\$49,325	\$65,074
2024		\$88,159	\$48,799	\$39,360
2025	Projected	\$197,000	\$202,000	(\$5,000)
2026		\$123,600	\$88,299	\$35,301
2027		\$127,308	\$91,178	\$36,130
2028		\$131,127	\$93,278	\$37,849
2029		\$135,061	\$96,326	\$38,735
2030		\$139,113	\$98,548	\$40,565
2031		\$143,286	\$101,774	\$41,512
2032		\$147,585	\$104,124	\$43,461
2033		\$152,012	\$107,539	\$44,473
2034		\$156,573	\$110,025	\$46,548

Sources: KPPCSD and Ridgeline

[1] 2022 Revenues and Expenses are adjusted to show net revenues only.

**Graph 4** illustrates the historical and projected trend for the Waste Management Fund revenues and expenses.

**Graph 4**  
**Kensington Police Protection and Community Services District**  
**Revenue and Expenses Trend - Waste Management Fund**



The historical volatility of the Waste Management Fund revenues and expenses is primarily due to the lack of available information for FYE 2022 and the anticipated grant revenues and capital outlay for FYE 2025. The Waste Management Fund revenues and expenses are expected to remain well-balanced going forward, with a small operating surplus.

**DISTRICT-WIDE SUMMARY**

The District-wide operating results combine the four individual funds (General Fund, Police Fund, Parks Fund, and Waste Management Fund) described above.

The General Fund generates a surplus that covers the deficits in the Police and Parks Funds, while the Waste Management Fund operates near break-even.

**Table 14** summarizes the historical and projected revenues, expenses, and operating results of the District. Details of the District revenues, expenses, and operating results are provided in **Table B-5** of **Appendix B**.

**Table 14**  
**Kensington Police Protection and Community Services District**  
**Revenues and Expenses Summary - District-Wide**

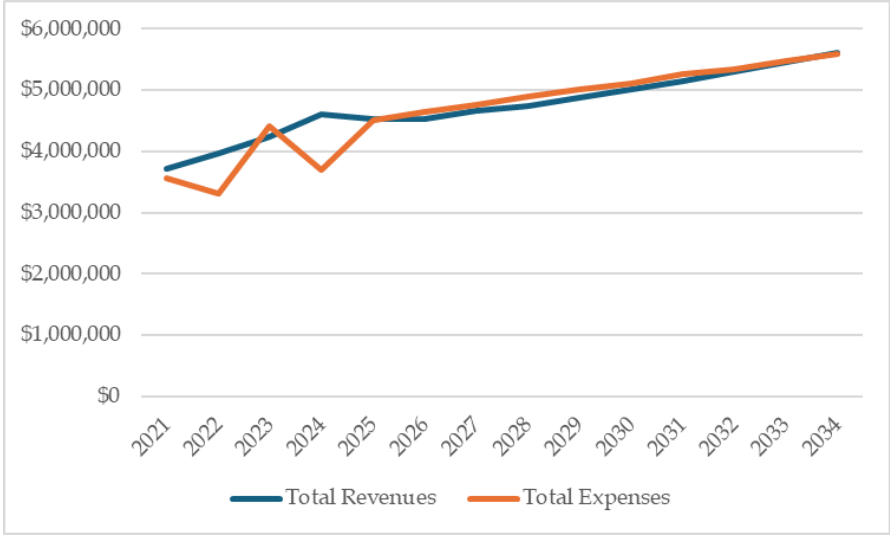
FYE		Total Revenues	Total Expenses [1]	Operating Surplus
2021	Historical	\$3,711,162	\$3,568,871	\$142,291
2022		\$3,963,101	\$3,312,977	\$650,124
2023		\$4,247,578	\$4,403,352	(\$155,774)
2024		\$4,609,416	\$3,700,444	\$908,972
2025		\$4,519,500	\$4,513,672	\$5,829
2026	Projected	\$4,532,743	\$4,639,031	(\$106,288)
2027		\$4,654,832	\$4,760,558	(\$105,726)
2028		\$4,750,288	\$4,900,459	(\$150,170)
2029		\$4,879,627	\$5,007,275	(\$127,649)
2030		\$5,013,228	\$5,099,596	(\$86,368)
2031		\$5,153,635	\$5,263,977	(\$110,341)
2032		\$5,297,164	\$5,332,656	(\$35,491)
2033		\$5,448,882	\$5,469,340	(\$20,458)
2034		\$5,605,163	\$5,587,720	\$17,443

Sources: KPPCSD and Ridgeline

[1] Includes capital outlay and debt services.

**Graph 5** illustrates the historical and projected trend for the District’s revenues and expenses.

**Graph 5**  
**Kensington Police Protection and Community Services District**  
**Revenue and Expenses Trend - District-Wide**



Over the next ten years, the District is projected to operate with a slight annual deficit of less than 3% of its annual revenues and expenses.

This level of deficit can be managed through minor adjustments to operating expenses. For example, the projections assume that the District is fully staffed at all times. Given that staffing costs are projected to account for 50-54% of total expenses (including debt service and capital outlay), any vacancies are likely to reduce or eliminate the projected deficit, assuming all other factors remain unchanged.

Additionally, the District has access to the OPEB Trust, which can be used to cover the OPEB costs and reduce the projected deficit, subject to District’s Board guidance.

Historically, the District has demonstrated the ability to maintain a long-term operating surplus through effective expense management.

Annual surpluses and deficits impact the District’s reserves. **Table 15** summarizes the historical and projected FYE reserve balances of the District. Details of the calculations of the District’s reserve balances are provided in **Table B-6** of **Appendix B**.

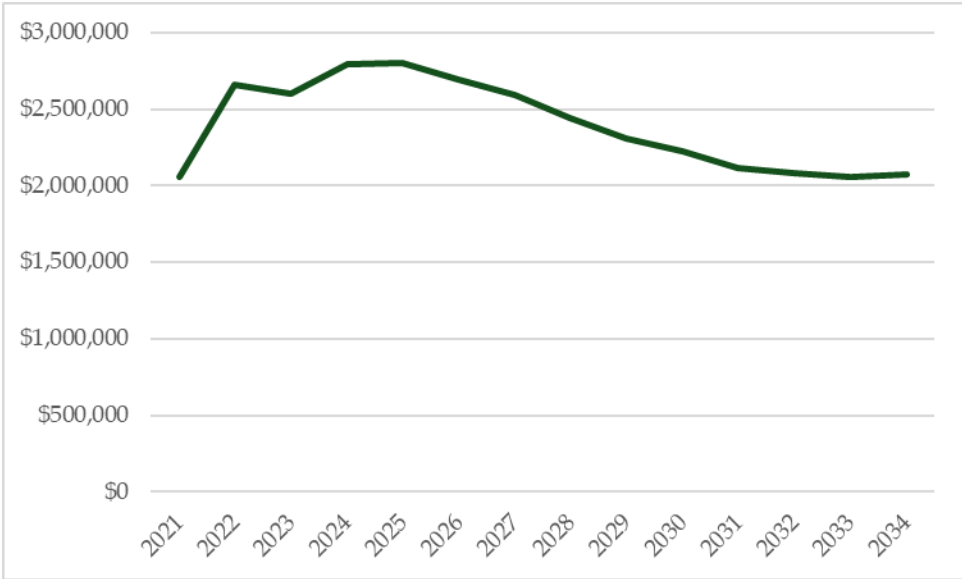
**Table 15**  
**Kensington Police Protection and Community Services District**  
**Reserves Summary - District-Wide**

FYE		Total Reserves
2021	Historical	\$2,059,807
2022		\$2,661,049
2023		\$2,605,834
2024		\$2,796,316
2025	Projected	\$2,802,144
2026		\$2,695,857
2027		\$2,590,130
2028		\$2,439,960
2029		\$2,312,311
2030		\$2,225,943
2031		\$2,115,602
2032		\$2,080,110
2033		\$2,059,652
2034		\$2,077,096

Sources: KPPCSD and Ridgeline

Graph 6 illustrates the historical and projected year-end reserves of the District.

**Graph 6**  
**Kensington Police Protection and Community Services District**  
**Reserve Balances Trend - District-Wide**



Without implementing any cost-management initiatives, the District will fund the annual deficit by drawing down on its reserves. The total reserves amount is projected to decrease from the current level of \$2.8 million to approximately \$2.1 million in FYE 2034.

## **STRATEGIC PLANING AND FUNDING FOR MAJOR PROJECTS**

Concurrently with the preparation of this Fiscal Study, the District held a series of strategic planning sessions and identified major focus areas for the coming years. While some strategic initiatives are already incorporated into or can be easily covered by the operating budget outlined above, others will require substantial staff time and additional funding. The most capital-intensive projects revolve around park and recreation facilities and the District's building.

### **PARK AND RECREATION FACILITIES**

The District is considering multiple park and recreation projects to enhance services and develop facilities requested by the community, including improvements to the Annex and Recreational Building, open space areas, and park amenities.

The District intends to develop a comprehensive master plan to define the scope of these facilities. The master plan will guide the timing of the improvements, establish the capital improvements budget, and identify the funding strategy, likely centered around grants and voter-approved debt financing.

The planning work can start as early as FYE 2027. The District estimates that the master plan will cost between \$50,000 and \$75,000. This cost is not included in the financial projections above, and the District will need to identify a funding source to cover it.

### **DISTRICT BUILDING**

The largest project the District is expecting to undertake in the next several years is the development of a permanent building.

The District currently operates from a rented facility in El Cerrito. There is a strong sense that the community will benefit from the police department and the District administration being located within Kensington.

Several project options have been considered and analyzed over the years. Four key alternatives have emerged:

- Alternative 1: Remain at the Current Location;
- Alternative 2: Modular Building at District-Owned Land;
- Alternative 3: Permanent Building at District-Owned Land; and

- Alternative 4: Move into the Kensington Public Safety Building.

Each of these alternatives is described below.

**Alternative 1: Remain at the Current Location**

The District can continue operating from its current location in El Cerrito. This alternative requires no significant effort or additional funding. In fact, it is the base scenario used in the financial projections above.

The District is renting its modular building. It can continue to do so or buy it out and finance it through a lease-purchase agreement to save money. The fiscal analysis indicates that the District can afford this alternative within its regular course of business.

The current cost to rent the modular building is approximately \$68,000 per year, with an expected annual increase of approximately two percent. The District reports that it can purchase the building for approximately \$300,000. **Table 16** provides a rent vs. buy analysis for the modular building, utilizing conservative financing assumptions.

**Table 16**  
**Kensington Police Protection and Community Services District**  
**Modular Building - Rent vs. Buy Analysis**

Description		Amount
Annual Rent Payment	(a)	\$68,000
Buyout Price		\$300,000
Financing Assumptions:		
Financing Term (years)		10
Interest Rate		6.50%
Cost of Issuance		\$30,000
Annual Debt Service	(b)	\$45,905
<b>Annual Savings - Buy vs. Rent</b>	<b>(c) = (a) - (b)</b>	<b>\$22,095</b>

*Sources: KPPCSD and Ridgeline*

The District is expected to save approximately \$22,000 per year by purchasing the building and financing it with a 10-year municipal lease-purchase agreement.

However, there is reportedly a strong preference in the community for the police department and District administration to be located in Kensington.

**Alternative 2: Modular Building on District-Owned Land**

The District is exploring the possibility of placing a modular building (either the existing one or a new one) on the vacant parcel that it owns. This option would require extensive improvements due to the site slope. The District estimates the total cost for this alternative to be in the \$2-4 million range. Potential funding sources include grants and debt financing.

The District does not have the cash flow capacity to incur additional General Fund debt. Any financing would need to be in the form of voter-approved debt, such as Mello-Roos Community Services District bonds or general obligation bonds. The debt service for such debt would be the responsibility of property owners within the District. To minimize the debt amount, the District should pursue grants and earmarks, although such funding is not guaranteed.

**Table 17** provides a preliminary financing analysis for this alternative, assuming a public sale of Mello-Roos Community Services District bonds with a 30-year term (a more conservative assumption from a cost standpoint). This analysis assumes that the District is unable to obtain any grant or earmark funding and that the entire project cost is financed with debt.

**Table 17**  
**Kensington Police Protection and Community Services District**  
**Modular Building on District-Owned Land - Financing Analysis**

Description	Amount	
	Low-End	High-End
Total Estimated Project Cost	\$2,000,000	\$4,000,000
Financing Assumptions:		
Financing Term (years)	30	30
Interest Rate	6.00%	6.00%
District and Election Expenses	\$100,000	\$100,000
Cost of Issuance & UW Discount	\$157,000	\$194,000
Debt Service Reserve	\$212,500	\$425,000
Total Financing Amount	\$2,469,500	\$4,719,000
<b>Annual Debt Service</b>	<b>\$179,406</b>	<b>\$342,830</b>
Property Parcels within District	2,188	2,188
<b>Annual Debt Service Cost per Parcel</b>	<b>\$82.00</b>	<b>\$156.69</b>

Sources: KPPCSD and Ridgeline

Looking at the low- and high-end estimates of the total project cost, the annual debt service requirement for this alternative ranges from approximately \$179,000 to \$343,000 per year. When allocated to all property owners within the District, the annual assessment is estimated at approximately \$82 to \$157 per parcel.

**Alternative 3: Permanent Building on District-Owned Land**

The District is also considering the possibility of constructing a permanent building on the vacant parcel that it owns. This option will require extensive improvements due to the site slope as well. The District estimates the total cost for this alternative to be in the \$10-12 million range. Potential funding sources include grants and debt financing.

The District does not have the cash flow capacity to take on additional General Fund debt. Any financing would need to be in the form of voter-approved debt, such as Mello-Roods Community Services District bonds or general obligation bonds. The debt service for such debt would be the responsibility of property owners within the District. To minimize the debt amount, the District should pursue grants and earmarks, though such funding is not guaranteed.

**Table 18** provides a preliminary financing analysis for this alternative, assuming a public sale of Mello-Roods Community Services District bonds with a 30-year term (a more conservative assumption from a cost standpoint). This analysis assumes that the District is unable to obtain any grant or earmark funding and that the entire project cost is financed with debt.

**Table 18**  
**Kensington Police Protection and Community Services District**  
**Permanent Building on District-Owned Land - Financing Analysis**

Description	Amount	
	Low-End	High-End
Total Estimated Project Cost	\$10,000,000	\$12,000,000
Financing Assumptions:		
Financing Term (years)	30	30
Interest Rate	6.00%	6.00%
District and Election Expenses	\$100,000	\$100,000
Cost of Issuance & UW Discount	\$285,000	\$317,000
Debt Service Reserve	\$1,000,000	\$1,200,000
Total Financing Amount	\$11,385,000	\$13,617,000
<b>Annual Debt Service</b>	<b>\$827,108</b>	<b>\$989,260</b>
Property Parcels within District	2,188	2,188
<b>Annual Debt Service Cost per Parcel</b>	<b>\$378.02</b>	<b>\$452.13</b>

*Sources: KPPCSD and Ridgeline*

Looking at the low- and high-end estimates of the total project cost, the annual debt service requirement for this alternative ranges from approximately \$827,000 to \$989,000 per year. When allocated to all property owners within the District, the annual assessment is estimated to be approximately \$378 to \$452 per parcel.



**Alternative 4: Move into the Kensington Public Safety Building**

The District also carefully considered the possibility of moving into the Kensington Public Safety Building (“PSB”) owned by the KFPD and located at 217 Arlington Ave, Kensington, CA. The KFPD is currently in the final stages of a comprehensive renovation of the building. The PSB is designed primarily for the needs of the Kensington Fire Department.

Various attempts have been made to figure out how to accommodate the police department within the building. Ultimately, the KPPCSD Board and staff determined that the police department is unable to safely and efficiently operate from the PSB due to multiple factors, including ingress and egress, the safety of police and fire personnel, the overall availability of sufficient space to meet the needs of both departments, etc.

Additionally, police operations were deemed incompatible with the safety needs of the fire department, which requires 24-hour living arrangements for personnel.

As such, the KPPCSD does not view this alternative as a workable solution. In the future, the Districts may consider whether the PSB could be a suitable location for the administrative personnel.

**BORROWING CAPACITY ASSESSMENT**

As the District’s operating cash flow cannot accommodate any significant capital projects or debt financing, all such funding would need to come from the community in the form of voter-approved assessments, such as a parcel tax, Mello-Roos Community Services District assessments, or general obligation bonds. The District should also pursue grant and earmark funding to reduce the financial burden on the community.

To help evaluate the financial burden of community-funded projects, **Table 19** estimates the amount of net funding proceeds that could be raised by the District through issuing debt supported by voter-approved assessments. The calculation assumes that this funding will be done through a Mello-Roos Community Services District, a more financially conservative assumption.

**Table 19**  
**Kensington Police Protection and Community Services District**  
**Borrowing Capacity for Voter-Approved Debt**

Description	Annual Assessment Amount			
	\$100	\$250	\$500	\$750
Property Parcels within District	2,188	2,188	2,188	2,188
Total Annual Assessment Amount	\$218,800	\$547,000	\$1,094,000	\$1,641,000
Financing Assumptions:				
Financing Term (years)	30	30	30	30
Interest Rate	6.00%	6.00%	6.00%	6.00%
Total Financing Proceeds	\$3,011,745	\$7,529,363	\$15,058,725	\$22,588,088
Less:				
Debt Service Reserve	(\$273,500)	(\$683,750)	(\$1,367,500)	(\$2,051,250)
District and Election Expenses	(\$100,000)	(\$100,000)	(\$100,000)	(\$100,000)
Cost of Issuance and UW Discount	(\$158,129)	(\$207,823)	(\$290,646)	(\$373,469)
<b>Net Financing Proceeds (Rounded)</b>	<b>\$2,480,000</b>	<b>\$6,538,000</b>	<b>\$13,301,000</b>	<b>\$20,063,000</b>

Source: Ridgeline

If the Kensington voters are willing to support additional capital facilities within the District, a \$100 per parcel assessment can provide approximately \$2.5 million in project funding. A \$250 per parcel assessment can provide approximately \$6.5 million in project funding. A \$500 per parcel assessment can provide approximately \$13.3 million in project funding. A \$750 per parcel assessment can provide approximately \$20.1 million in project funding.

These financing calculations reflect conservative interest rate, method of sale, and security structure assumptions. The actual amounts will depend on the market environment at the time of debt issuance and likely to be different.

## FISCAL MANAGEMENT RECOMMENDATIONS

During the preparation of this Fiscal Study, the following potential areas of fiscal improvement have been identified for the District to consider:

- Investment Management:** The District’s reserves are currently invested with banks, the County Treasury Pool, and the Local Agency Investment Fund. Given the current interest rate environment, the District may be able to generate additional investment earnings without additional risk through participation in government investment pools, such as the California Cooperative Liquid Assets Securities System (“CLASS”) and the California

Asset Management Program (“CAMP”), and / or by working with an investment manager that specializes in public funds investments.

- **Pension Liability Management:** In 2020, the District refinanced its UAL through the issuance of the POB. CalPERS’ investment performance since then has resulted in additional UAL balances. The District should consider performing a comprehensive pension liability assessment to identify appropriate pension liability management strategies, including the elimination of negative amortization, additional discretionary payments, and indirect refunding of the UAL. Moreover, the District should consider developing and adopting a formal pension liability management policy.
- **OPEB Trust Management:** The District is in a strong position of having an overfunded OPEB liability. The District should consider what funded level is appropriate and under what circumstances it can utilize the OPEB Trust funds for funding its OPEB costs. Additionally, the District should consider developing and adopting a formal OPEB liability and trust management policy.
- **Debt Management:** The District is expecting to continue financing police fleet replacement and is likely to issue debt to finance at least a portion of its permanent facility. To obtain more favorable and simpler financing terms, the District should consider utilizing a master lease arrangement with a financing institution for recurring fleet purchases. Additionally, the District should take advantage of Bank Qualified Tax-Exempt interest rates, which tend to be lower.
- **Lobbying, Grants, and Earmarks:** The District has been applying for and receiving grant funds for its police operations and vehicles and for park and waste system improvements. The District should continue pursuing grants and look for new grant opportunities. With the likely significant capital outlay for a permanent facility, as well as for the Annex and Recreational Building improvements, the District should also consider developing a lobbying strategy and pursue earmarks (Congressional Directed Spending and Community Projects Funding) and direct appropriations with federal and state elected officials.

This is not a comprehensive list of potential fiscal management opportunities – just the ones that we have noticed during our review. Ridgeline provides no opinion on any other fiscal, cost, or operating management practices that are not specifically addressed above.

## **Appendix A: Staffing Model**

Table A-1 KPPCSD – Staffing Model and Financial Projections

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**Table A-1  
Kensington Police Protection and Community Services District  
Staffing Model and Financial Forecast**

Position		FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
<i>Inflation Rate</i>			3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
<i>Salary Inflation Rate</i>			1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
<b>SALARIES</b>	CalPERS										
<b>Administration:</b>											
General Manager	n/a	\$136,000	\$138,312	\$140,663	\$143,055	\$145,487	\$147,960	\$150,475	\$153,033	\$155,635	\$158,281
Sr. Accountant	n/a	\$66,000	\$67,122	\$68,263	\$69,424	\$70,604	\$71,804	\$73,025	\$74,266	\$75,529	\$76,813
Board Clerk	n/a	\$50,000	\$50,850	\$51,714	\$52,594	\$53,488	\$54,397	\$55,322	\$56,262	\$57,219	\$58,191
Admin Assistant	n/a	\$21,000	\$21,357	\$21,720	\$22,089	\$22,465	\$22,847	\$23,235	\$23,630	\$24,032	\$24,440
<i>Subtotal: Administration</i>		\$273,000	\$277,641	\$282,361	\$287,161	\$292,043	\$297,007	\$302,057	\$307,192	\$312,414	\$317,725
<b>Park and Recreation:</b>											
Parks Coordinator	n/a	\$21,000	\$21,357	\$21,720	\$22,089	\$22,465	\$22,847	\$23,235	\$23,630	\$24,032	\$24,440
Public Services Assistant	n/a	\$43,000	\$43,731	\$44,474	\$45,230	\$45,999	\$46,781	\$47,577	\$48,385	\$49,208	\$50,045
<i>Subtotal: Parks and Recreation</i>		\$64,000	\$65,088	\$66,194	\$67,320	\$68,464	\$69,628	\$70,812	\$72,016	\$73,240	\$74,485
<b>Police:</b>											
Chief of Police	Classic	\$221,810	\$237,337	\$241,371	\$245,475	\$249,648	\$253,892	\$258,208	\$262,598	\$267,062	\$271,602
Lieutenant	PEPRA	\$168,768	\$176,805	\$183,556	\$188,821	\$192,031	\$195,296	\$198,616	\$201,992	\$205,426	\$208,918
Sergeant	Classic	\$136,884	\$142,372	\$144,792	\$147,253	\$149,757	\$152,303	\$154,892	\$157,525	\$160,203	\$162,926
Sergeant	PEPRA	\$131,628	\$136,896	\$142,372	\$144,792	\$147,253	\$149,757	\$152,303	\$154,892	\$157,525	\$160,203
Officer	PEPRA	\$119,400	\$121,430	\$123,494	\$125,594	\$127,729	\$129,900	\$132,108	\$134,354	\$136,638	\$138,961
Officer	PEPRA	\$107,894	\$113,083	\$119,404	\$121,434	\$123,498	\$125,598	\$127,733	\$129,905	\$132,113	\$134,359
Officer	PEPRA	\$101,592	\$107,187	\$113,083	\$119,404	\$121,434	\$123,498	\$125,598	\$127,733	\$129,905	\$132,113
Officer	PEPRA	\$101,592	\$107,187	\$113,083	\$119,404	\$121,434	\$123,498	\$125,598	\$127,733	\$129,905	\$132,113
Officer	PEPRA	\$101,592	\$107,187	\$113,083	\$119,404	\$121,434	\$123,498	\$125,598	\$127,733	\$129,905	\$132,113
Officer	PEPRA	\$50,796	\$107,187	\$113,083	\$119,404	\$121,434	\$123,498	\$125,598	\$127,733	\$129,905	\$132,113
<i>Subtotal: Police</i>		\$1,241,956	\$1,356,671	\$1,407,319	\$1,450,986	\$1,475,652	\$1,500,738	\$1,526,251	\$1,552,197	\$1,578,585	\$1,605,421
<b>TOTAL: SALARIES</b>		<b>\$1,578,956</b>	<b>\$1,699,400</b>	<b>\$1,755,875</b>	<b>\$1,805,466</b>	<b>\$1,836,159</b>	<b>\$1,867,374</b>	<b>\$1,899,119</b>	<b>\$1,931,404</b>	<b>\$1,964,238</b>	<b>\$1,997,630</b>

**Table A-1  
Kensington Police Protection and Community Services District  
Staffing Model and Financial Forecast**

Position		FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
<b>HOLIDAY PAY - POLICE</b>											
Sergeant	5.38%	\$7,371	\$7,592	\$7,820	\$8,054	\$8,296	\$8,545	\$8,801	\$9,065	\$9,337	\$9,617
Sergeant	5.38%	\$7,088	\$7,300	\$7,519	\$7,745	\$7,977	\$8,217	\$8,463	\$8,717	\$8,978	\$9,248
Officer	5.38%	\$6,429	\$6,622	\$6,821	\$7,025	\$7,236	\$7,453	\$7,677	\$7,907	\$8,144	\$8,389
Officer	5.38%	\$5,810	\$5,984	\$6,163	\$6,348	\$6,539	\$6,735	\$6,937	\$7,145	\$7,360	\$7,580
Officer	5.38%	\$5,470	\$5,634	\$5,803	\$5,978	\$6,157	\$6,342	\$6,532	\$6,728	\$6,930	\$7,138
Officer	5.38%	\$5,470	\$5,634	\$5,803	\$5,978	\$6,157	\$6,342	\$6,532	\$6,728	\$6,930	\$7,138
Officer	5.38%	\$5,470	\$5,634	\$5,803	\$5,978	\$6,157	\$6,342	\$6,532	\$6,728	\$6,930	\$7,138
Officer	5.38%	\$2,735	\$2,817	\$2,902	\$2,989	\$3,078	\$3,171	\$3,266	\$3,364	\$3,465	\$3,569
<b>TOTAL: HOLIDAY PAY - POLICE</b>		<b>\$45,843</b>	<b>\$47,219</b>	<b>\$48,635</b>	<b>\$50,094</b>	<b>\$51,597</b>	<b>\$53,145</b>	<b>\$54,739</b>	<b>\$56,382</b>	<b>\$58,073</b>	<b>\$59,815</b>
<b>EDUCATION INCENTIVE PROGRAM - NON-CUMULATIVE</b>											
AA	1.00%										
BA	2.00%										
Masters	3.00%										
Lieutenant	Masters	\$5,063	\$5,304	\$5,507	\$5,665	\$5,761	\$5,859	\$5,958	\$6,060	\$6,163	\$6,268
Sergeant	Masters	\$4,107	\$4,271	\$4,344	\$4,418	\$4,493	\$4,569	\$4,647	\$4,726	\$4,806	\$4,888
Sergeant		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Officer		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Officer	BA	\$2,158	\$2,262	\$2,388	\$2,429	\$2,470	\$2,512	\$2,555	\$2,598	\$2,642	\$2,687
Officer		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Officer		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Officer	BA	\$2,032	\$2,144	\$2,262	\$2,388	\$2,429	\$2,470	\$2,512	\$2,555	\$2,598	\$2,642
Officer		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL: EDUCATION INCENTIVE PROGRAM</b>		<b>\$13,359</b>	<b>\$13,981</b>	<b>\$14,500</b>	<b>\$14,899</b>	<b>\$15,152</b>	<b>\$15,410</b>	<b>\$15,672</b>	<b>\$15,938</b>	<b>\$16,209</b>	<b>\$16,485</b>
<b>POST INCENTIVE PAY - CUMULATIVE</b>											
Intermediate	5.00%										
Advanced	5.00%										
Sergeant	Advanced	\$13,688	\$14,237	\$14,479	\$14,725	\$14,976	\$15,230	\$15,489	\$15,752	\$16,020	\$16,293
Sergeant	Advanced	\$13,163	\$13,690	\$14,237	\$14,479	\$14,725	\$14,976	\$15,230	\$15,489	\$15,752	\$16,020
<b>TOTAL: POST INCENTIVE PAY</b>		<b>\$26,851</b>	<b>\$27,927</b>	<b>\$28,716</b>	<b>\$29,205</b>	<b>\$29,701</b>	<b>\$30,206</b>	<b>\$30,719</b>	<b>\$31,242</b>	<b>\$31,773</b>	<b>\$32,313</b>

**Table A-1  
Kensington Police Protection and Community Services District  
Staffing Model and Financial Forecast**

<b>Position</b>	<b>FYE 2025</b>	<b>FYE 2026</b>	<b>FYE 2027</b>	<b>FYE 2028</b>	<b>FYE 2029</b>	<b>FYE 2030</b>	<b>FYE 2031</b>	<b>FYE 2032</b>	<b>FYE 2033</b>	<b>FYE 2034</b>
<b>UNIFORM ALLOWANCE</b>										
Chief of Police	\$1,200	\$500	\$515	\$530	\$546	\$563	\$580	\$597	\$615	\$633
Lieutenant	\$1,200	\$500	\$515	\$530	\$546	\$563	\$580	\$597	\$615	\$633
Sergeant	\$1,200	\$500	\$515	\$530	\$546	\$563	\$580	\$597	\$615	\$633
Sergeant	\$1,200	\$500	\$515	\$530	\$546	\$563	\$580	\$597	\$615	\$633
Officer	\$1,200	\$500	\$515	\$530	\$546	\$563	\$580	\$597	\$615	\$633
Officer	\$1,200	\$500	\$515	\$530	\$546	\$563	\$580	\$597	\$615	\$633
Officer	\$1,200	\$500	\$515	\$530	\$546	\$563	\$580	\$597	\$615	\$633
Officer	\$1,200	\$500	\$515	\$530	\$546	\$563	\$580	\$597	\$615	\$633
Officer	\$1,200	\$500	\$515	\$530	\$546	\$563	\$580	\$597	\$615	\$633
<b>TOTAL: UNIFORM ALLOWANCE</b>	<b>\$12,000</b>	<b>\$5,000</b>	<b>\$5,150</b>	<b>\$5,305</b>	<b>\$5,464</b>	<b>\$5,628</b>	<b>\$5,796</b>	<b>\$5,970</b>	<b>\$6,149</b>	<b>\$6,334</b>
<b>OVERTIME</b>										
		4.34%	4.23%	3.49%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
Sergeant	\$7,000	\$7,304	\$7,613	\$7,879	\$8,013	\$8,149	\$8,287	\$8,428	\$8,571	\$8,717
Sergeant	\$7,000	\$7,304	\$7,613	\$7,879	\$8,013	\$8,149	\$8,287	\$8,428	\$8,571	\$8,717
Officer	\$7,000	\$7,304	\$7,613	\$7,879	\$8,013	\$8,149	\$8,287	\$8,428	\$8,571	\$8,717
Officer	\$7,000	\$7,304	\$7,613	\$7,879	\$8,013	\$8,149	\$8,287	\$8,428	\$8,571	\$8,717
Officer	\$7,000	\$7,304	\$7,613	\$7,879	\$8,013	\$8,149	\$8,287	\$8,428	\$8,571	\$8,717
Officer	\$7,000	\$7,304	\$7,613	\$7,879	\$8,013	\$8,149	\$8,287	\$8,428	\$8,571	\$8,717
Officer	\$7,000	\$7,304	\$7,613	\$7,879	\$8,013	\$8,149	\$8,287	\$8,428	\$8,571	\$8,717
Officer	\$3,500	\$7,304	\$7,613	\$7,879	\$8,013	\$8,149	\$8,287	\$8,428	\$8,571	\$8,717
<b>TOTAL: OVERTIME</b>	<b>\$52,500</b>	<b>\$58,431</b>	<b>\$60,903</b>	<b>\$63,029</b>	<b>\$64,100</b>	<b>\$65,190</b>	<b>\$66,298</b>	<b>\$67,425</b>	<b>\$68,572</b>	<b>\$69,737</b>
<b>SHIFT DIFFERENTIAL</b>										
Officer	\$2,000	\$2,060	\$2,122	\$2,185	\$2,251	\$2,319	\$2,388	\$2,460	\$2,534	\$2,610
Officer	\$2,000	\$2,060	\$2,122	\$2,185	\$2,251	\$2,319	\$2,388	\$2,460	\$2,534	\$2,610
Officer	\$2,000	\$2,060	\$2,122	\$2,185	\$2,251	\$2,319	\$2,388	\$2,460	\$2,534	\$2,610
Officer	\$2,000	\$2,060	\$2,122	\$2,185	\$2,251	\$2,319	\$2,388	\$2,460	\$2,534	\$2,610
Officer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Officer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL: SHIFT DIFFERENTIAL</b>	<b>\$8,000</b>	<b>\$8,240</b>	<b>\$8,487</b>	<b>\$8,742</b>	<b>\$9,004</b>	<b>\$9,274</b>	<b>\$9,552</b>	<b>\$9,839</b>	<b>\$10,134</b>	<b>\$10,438</b>

**Table A-1  
Kensington Police Protection and Community Services District  
Staffing Model and Financial Forecast**

Position		FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
<b>BONUS</b>											
Sergeant		\$2,000	\$2,000	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sergeant		\$4,000	\$2,000	\$2,000	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0
Officer		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Officer		\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Officer		\$2,000	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Officer		\$2,000	\$2,000	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Officer		\$2,000	\$2,000	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Officer		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL: BONUS</b>		<b>\$14,000</b>	<b>\$10,000</b>	<b>\$8,000</b>	<b>\$2,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>LONGEVITY PAY</b>											
Lieutenant - Tier 2	6%	\$10,126	\$10,608	\$11,013	\$11,329	\$11,522	\$11,718	\$11,917	\$12,120	\$12,326	\$12,535
Sergeant - Tier 1	2.50%	\$0	\$3,559	\$3,620	\$3,681	\$3,744	\$3,808	\$3,872	\$3,938	\$4,005	\$4,073
Sergeant - Tier 2	2.50%	\$0	\$0	\$0	\$0	\$0	\$3,808	\$3,872	\$3,938	\$4,005	\$4,073
Officer - Tier 1	2.50%	\$0	\$3,036	\$3,087	\$3,140	\$3,193	\$3,247	\$3,303	\$3,359	\$3,416	\$3,474
Officer - Tier 2	2.50%	\$0	\$0	\$0	\$0	\$0	\$3,247	\$3,303	\$3,359	\$3,416	\$3,474
<b>TOTAL: BONUS</b>		<b>\$10,126</b>	<b>\$17,203</b>	<b>\$17,720</b>	<b>\$18,150</b>	<b>\$18,459</b>	<b>\$25,828</b>	<b>\$26,267</b>	<b>\$26,713</b>	<b>\$27,168</b>	<b>\$27,629</b>



**Table A-1**  
**Kensington Police Protection and Community Services District**  
**Staffing Model and Financial Forecast**

Position	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
<b>TOTAL BUDGETED SALARIES</b>										
<b>Administration:</b>										
General Manager	\$136,000	\$138,312	\$140,663	\$143,055	\$145,487	\$147,960	\$150,475	\$153,033	\$155,635	\$158,281
Sr. Accountant	\$66,000	\$67,122	\$68,263	\$69,424	\$70,604	\$71,804	\$73,025	\$74,266	\$75,529	\$76,813
Board Clerk	\$50,000	\$50,850	\$51,714	\$52,594	\$53,488	\$54,397	\$55,322	\$56,262	\$57,219	\$58,191
Admin Assistant	\$21,000	\$21,357	\$21,720	\$22,089	\$22,465	\$22,847	\$23,235	\$23,630	\$24,032	\$24,440
<i>Subtotal: Administration</i>	<i>\$273,000</i>	<i>\$277,641</i>	<i>\$282,361</i>	<i>\$287,161</i>	<i>\$292,043</i>	<i>\$297,007</i>	<i>\$302,057</i>	<i>\$307,192</i>	<i>\$312,414</i>	<i>\$317,725</i>
<b>Park and Recreation:</b>										
Parks Coordinator	\$21,000	\$21,357	\$21,720	\$22,089	\$22,465	\$22,847	\$23,235	\$23,630	\$24,032	\$24,440
Public Services Assistant	\$43,000	\$43,731	\$44,474	\$45,230	\$45,999	\$46,781	\$47,577	\$48,385	\$49,208	\$50,045
<i>Subtotal: Parks and Recreation</i>	<i>\$64,000</i>	<i>\$65,088</i>	<i>\$66,194</i>	<i>\$67,320</i>	<i>\$68,464</i>	<i>\$69,628</i>	<i>\$70,812</i>	<i>\$72,016</i>	<i>\$73,240</i>	<i>\$74,485</i>
<b>Police:</b>										
Chief of Police	\$223,010	\$237,837	\$241,886	\$246,005	\$250,194	\$254,455	\$258,788	\$263,195	\$267,677	\$272,235
Lieutenant	\$185,157	\$193,217	\$200,591	\$206,346	\$209,860	\$213,435	\$217,071	\$220,769	\$224,529	\$228,354
Sergeant	\$172,250	\$181,835	\$185,182	\$186,541	\$189,824	\$196,973	\$200,440	\$203,970	\$207,563	\$211,221
Sergeant	\$164,078	\$167,690	\$174,256	\$177,425	\$178,515	\$181,660	\$184,863	\$188,123	\$191,442	\$194,821
Officer	\$136,029	\$140,952	\$143,652	\$146,353	\$148,968	\$154,878	\$157,646	\$160,464	\$163,334	\$166,258
Officer	\$128,062	\$131,192	\$138,205	\$140,806	\$143,317	\$145,875	\$148,480	\$151,133	\$153,835	\$156,586
Officer	\$119,262	\$124,686	\$129,136	\$135,976	\$138,401	\$140,870	\$143,385	\$145,946	\$148,554	\$151,211
Officer	\$119,262	\$124,686	\$131,136	\$135,976	\$138,401	\$140,870	\$143,385	\$145,946	\$148,554	\$151,211
Officer	\$119,294	\$124,770	\$131,276	\$136,179	\$138,579	\$141,022	\$143,509	\$146,041	\$148,619	\$151,243
Officer	\$58,231	\$117,809	\$124,112	\$130,802	\$133,071	\$135,381	\$137,731	\$140,122	\$142,556	\$145,032
<i>Subtotal: Police</i>	<i>\$1,424,636</i>	<i>\$1,544,672</i>	<i>\$1,599,432</i>	<i>\$1,642,409</i>	<i>\$1,669,130</i>	<i>\$1,705,419</i>	<i>\$1,735,296</i>	<i>\$1,765,707</i>	<i>\$1,796,662</i>	<i>\$1,828,172</i>
<b>TOTAL: BUDGETED SALARIES</b>	<b>\$1,761,636</b>	<b>\$1,887,401</b>	<b>\$1,947,987</b>	<b>\$1,996,890</b>	<b>\$2,029,637</b>	<b>\$2,072,055</b>	<b>\$2,108,164</b>	<b>\$2,144,914</b>	<b>\$2,182,316</b>	<b>\$2,220,382</b>

**Table A-1  
Kensington Police Protection and Community Services District  
Staffing Model and Financial Forecast**

<b>Position</b>	<b>FYE 2025</b>	<b>FYE 2026</b>	<b>FYE 2027</b>	<b>FYE 2028</b>	<b>FYE 2029</b>	<b>FYE 2030</b>	<b>FYE 2031</b>	<b>FYE 2032</b>	<b>FYE 2033</b>	<b>FYE 2034</b>
<b>PERS ELIGIBLE SALARY</b>										
Chief of Police	\$221,810	\$237,337	\$241,371	\$245,475	\$249,648	\$253,892	\$258,208	\$262,598	\$267,062	\$271,602
Lieutenant	\$183,957	\$192,717	\$200,076	\$205,815	\$209,314	\$212,872	\$216,491	\$220,171	\$223,914	\$227,721
Sergeant	\$162,050	\$172,031	\$175,054	\$178,132	\$181,265	\$188,262	\$191,573	\$194,944	\$198,376	\$201,870
Sergeant	\$151,878	\$157,886	\$164,128	\$167,016	\$169,956	\$172,949	\$175,996	\$179,098	\$182,256	\$185,471
Officer	\$125,829	\$131,088	\$133,402	\$135,759	\$138,158	\$143,848	\$146,391	\$148,979	\$151,614	\$154,298
Officer	\$115,862	\$121,328	\$127,956	\$130,211	\$132,507	\$134,845	\$137,225	\$139,648	\$142,115	\$144,626
Officer	\$107,062	\$112,822	\$118,886	\$125,382	\$127,591	\$129,840	\$132,130	\$134,461	\$136,834	\$139,250
Officer	\$107,062	\$112,822	\$118,886	\$125,382	\$127,591	\$129,840	\$132,130	\$134,461	\$136,834	\$139,250
Officer	\$109,094	\$114,966	\$121,148	\$127,770	\$130,020	\$132,310	\$134,642	\$137,016	\$139,432	\$141,893
Officer	\$53,531	\$110,005	\$115,984	\$122,393	\$124,513	\$126,669	\$128,864	\$131,097	\$133,369	\$135,682
<b>TOTAL: PERS ELIGIBLE SALARY</b>	<b>\$1,338,136</b>	<b>\$1,463,001</b>	<b>\$1,516,892</b>	<b>\$1,563,334</b>	<b>\$1,590,562</b>	<b>\$1,625,327</b>	<b>\$1,653,649</b>	<b>\$1,682,472</b>	<b>\$1,711,807</b>	<b>\$1,741,663</b>
<b>PERS CONTRIBUTION</b>										
Classic	27.32%	27.37%	27.42%	27.47%	27.52%	27.57%	27.62%	27.67%	27.72%	27.77%
PEPRA	13.76%	13.81%	13.86%	13.91%	13.96%	14.01%	14.06%	14.11%	14.16%	14.21%
Chief of Police	\$60,598	\$64,959	\$66,184	\$67,432	\$68,703	\$69,998	\$71,317	\$72,661	\$74,029	\$75,424
Lieutenant	\$25,312	\$26,614	\$27,730	\$28,629	\$29,220	\$29,823	\$30,439	\$31,066	\$31,706	\$32,359
Sergeant	\$44,272	\$47,085	\$48,000	\$48,933	\$49,884	\$51,904	\$52,913	\$53,941	\$54,990	\$56,059
Sergeant	\$20,898	\$21,804	\$22,748	\$23,232	\$23,726	\$24,230	\$24,745	\$25,271	\$25,807	\$26,355
Officer	\$17,314	\$18,103	\$18,490	\$18,884	\$19,287	\$20,153	\$20,583	\$21,021	\$21,469	\$21,926
Officer	\$15,943	\$16,755	\$17,735	\$18,112	\$18,498	\$18,892	\$19,294	\$19,704	\$20,123	\$20,551
Officer	\$14,732	\$15,581	\$16,478	\$17,441	\$17,812	\$18,191	\$18,577	\$18,972	\$19,376	\$19,787
Officer	\$14,732	\$15,581	\$16,478	\$17,441	\$17,812	\$18,191	\$18,577	\$18,972	\$19,376	\$19,787
Officer	\$15,011	\$15,877	\$16,791	\$17,773	\$18,151	\$18,537	\$18,931	\$19,333	\$19,744	\$20,163
Officer	\$7,366	\$15,192	\$16,075	\$17,025	\$17,382	\$17,746	\$18,118	\$18,498	\$18,885	\$19,280
<b>TOTAL: PERS CONTRIBUTION</b>	<b>\$236,179</b>	<b>\$257,551</b>	<b>\$266,709</b>	<b>\$274,901</b>	<b>\$280,474</b>	<b>\$287,664</b>	<b>\$293,493</b>	<b>\$299,440</b>	<b>\$305,505</b>	<b>\$311,693</b>



**Table A-1**  
**Kensington Police Protection and Community Services District**  
**Staffing Model and Financial Forecast**

Position	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
<b>FICA - SOCIAL SECURITY</b>	<b>\$160,200</b>	<b>\$165,006</b>	<b>\$169,956</b>	<b>\$175,055</b>	<b>\$180,307</b>	<b>\$185,716</b>	<b>\$191,287</b>	<b>\$197,026</b>	<b>\$202,937</b>	<b>\$209,025</b>
<b>Administration:</b>	<b>6.20%</b>									
General Manager	\$8,432	\$8,575	\$8,721	\$8,869	\$9,020	\$9,174	\$9,329	\$9,488	\$9,649	\$9,813
Sr. Accountant	\$4,092	\$4,162	\$4,232	\$4,304	\$4,377	\$4,452	\$4,528	\$4,604	\$4,683	\$4,762
Board Clerk	\$3,100	\$3,153	\$3,206	\$3,261	\$3,316	\$3,373	\$3,430	\$3,488	\$3,548	\$3,608
Admin Assistant	\$1,302	\$1,324	\$1,347	\$1,370	\$1,393	\$1,416	\$1,441	\$1,465	\$1,490	\$1,515
<i>Subtotal: Administration</i>	<i>\$16,926</i>	<i>\$17,214</i>	<i>\$17,506</i>	<i>\$17,804</i>	<i>\$18,107</i>	<i>\$18,414</i>	<i>\$18,728</i>	<i>\$19,046</i>	<i>\$19,370</i>	<i>\$19,699</i>
<b>Park and Recreation:</b>										
Parks Coordinator	\$1,302	\$1,324	\$1,347	\$1,370	\$1,393	\$1,416	\$1,441	\$1,465	\$1,490	\$1,515
Public Services Assistant	\$2,666	\$2,711	\$2,757	\$2,804	\$2,852	\$2,900	\$2,950	\$3,000	\$3,051	\$3,103
<i>Subtotal: Parks and Recreation</i>	<i>\$3,968</i>	<i>\$4,035</i>	<i>\$4,104</i>	<i>\$4,174</i>	<i>\$4,245</i>	<i>\$4,317</i>	<i>\$4,390</i>	<i>\$4,465</i>	<i>\$4,541</i>	<i>\$4,618</i>
<b>TOTAL: FICA - SOCIAL SECURITY</b>	<b>\$20,894</b>	<b>\$21,249</b>	<b>\$21,610</b>	<b>\$21,978</b>	<b>\$22,351</b>	<b>\$22,731</b>	<b>\$23,118</b>	<b>\$23,511</b>	<b>\$23,911</b>	<b>\$24,317</b>
<b>FICA - MEDICARE</b>	<b>1.45%</b>									
<b>Administration:</b>										
General Manager	\$1,972	\$2,006	\$2,040	\$2,074	\$2,110	\$2,145	\$2,182	\$2,219	\$2,257	\$2,295
Sr. Accountant	\$957	\$973	\$990	\$1,007	\$1,024	\$1,041	\$1,059	\$1,077	\$1,095	\$1,114
Board Clerk	\$725	\$737	\$750	\$763	\$776	\$789	\$802	\$816	\$830	\$844
Admin Assistant	\$305	\$310	\$315	\$320	\$326	\$331	\$337	\$343	\$348	\$354
<i>Subtotal: Administration</i>	<i>\$3,959</i>	<i>\$4,026</i>	<i>\$4,094</i>	<i>\$4,164</i>	<i>\$4,235</i>	<i>\$4,307</i>	<i>\$4,380</i>	<i>\$4,454</i>	<i>\$4,530</i>	<i>\$4,607</i>
<b>Park and Recreation:</b>										
Parks Coordinator	\$305	\$310	\$315	\$320	\$326	\$331	\$337	\$343	\$348	\$354
Public Services Assistant	\$624	\$634	\$645	\$656	\$667	\$678	\$690	\$702	\$714	\$726
<i>Subtotal: Parks and Recreation</i>	<i>\$928</i>	<i>\$944</i>	<i>\$960</i>	<i>\$976</i>	<i>\$993</i>	<i>\$1,010</i>	<i>\$1,027</i>	<i>\$1,044</i>	<i>\$1,062</i>	<i>\$1,080</i>
<b>Police:</b>										
Chief of Police	\$3,234	\$3,449	\$3,507	\$3,567	\$3,628	\$3,690	\$3,752	\$3,816	\$3,881	\$3,947
Lieutenant	\$2,685	\$2,802	\$2,909	\$2,992	\$3,043	\$3,095	\$3,148	\$3,201	\$3,256	\$3,311
Sergeant	\$2,498	\$2,637	\$2,685	\$2,705	\$2,752	\$2,856	\$2,906	\$2,958	\$3,010	\$3,063
Sergeant	\$2,379	\$2,431	\$2,527	\$2,573	\$2,588	\$2,634	\$2,681	\$2,728	\$2,776	\$2,825
Officer	\$1,972	\$2,044	\$2,083	\$2,122	\$2,160	\$2,246	\$2,286	\$2,327	\$2,368	\$2,411
Officer	\$1,857	\$1,902	\$2,004	\$2,042	\$2,078	\$2,115	\$2,153	\$2,191	\$2,231	\$2,271
Officer	\$1,729	\$1,808	\$1,872	\$1,972	\$2,007	\$2,043	\$2,079	\$2,116	\$2,154	\$2,193
Officer	\$1,729	\$1,808	\$1,901	\$1,972	\$2,007	\$2,043	\$2,079	\$2,116	\$2,154	\$2,193
Officer	\$1,730	\$1,809	\$1,903	\$1,975	\$2,009	\$2,045	\$2,081	\$2,118	\$2,155	\$2,193
Officer	\$844	\$1,708	\$1,800	\$1,897	\$1,930	\$1,963	\$1,997	\$2,032	\$2,067	\$2,103
<i>Subtotal: Police</i>	<i>\$20,657</i>	<i>\$22,398</i>	<i>\$23,192</i>	<i>\$23,815</i>	<i>\$24,202</i>	<i>\$24,729</i>	<i>\$25,162</i>	<i>\$25,603</i>	<i>\$26,052</i>	<i>\$26,508</i>
<b>TOTAL: FICA - MEDICARE</b>	<b>\$25,544</b>	<b>\$27,367</b>	<b>\$28,246</b>	<b>\$28,955</b>	<b>\$29,430</b>	<b>\$30,045</b>	<b>\$30,568</b>	<b>\$31,101</b>	<b>\$31,644</b>	<b>\$32,196</b>

**Table A-1**  
**Kensington Police Protection and Community Services District**  
**Staffing Model and Financial Forecast**

Position	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
<b>TOTAL TAXES</b>										
<b>Administration:</b>										
General Manager	\$10,404	\$10,581	\$10,761	\$10,944	\$11,130	\$11,319	\$11,511	\$11,707	\$11,906	\$12,108
Sr. Accountant	\$5,049	\$5,135	\$5,222	\$5,311	\$5,401	\$5,493	\$5,586	\$5,681	\$5,778	\$5,876
Board Clerk	\$3,825	\$3,890	\$3,956	\$4,023	\$4,092	\$4,161	\$4,232	\$4,304	\$4,377	\$4,452
Admin Assistant	\$1,607	\$1,634	\$1,662	\$1,690	\$1,719	\$1,748	\$1,777	\$1,808	\$1,838	\$1,870
<i>Subtotal: Administration</i>	\$20,885	\$21,240	\$21,601	\$21,968	\$22,341	\$22,721	\$23,107	\$23,500	\$23,900	\$24,306
<b>Park and Recreation:</b>										
Parks Coordinator	\$1,607	\$1,634	\$1,662	\$1,690	\$1,719	\$1,748	\$1,777	\$1,808	\$1,838	\$1,870
Public Services Assistant	\$3,290	\$3,345	\$3,402	\$3,460	\$3,519	\$3,579	\$3,640	\$3,701	\$3,764	\$3,828
<i>Subtotal: Parks and Recreation</i>	\$4,896	\$4,979	\$5,064	\$5,150	\$5,238	\$5,327	\$5,417	\$5,509	\$5,603	\$5,698
<b>Police:</b>										
Chief of Police	\$3,234	\$3,449	\$3,507	\$3,567	\$3,628	\$3,690	\$3,752	\$3,816	\$3,881	\$3,947
Lieutenant	\$2,685	\$2,802	\$2,909	\$2,992	\$3,043	\$3,095	\$3,148	\$3,201	\$3,256	\$3,311
Sergeant	\$2,498	\$2,637	\$2,685	\$2,705	\$2,752	\$2,856	\$2,906	\$2,958	\$3,010	\$3,063
Sergeant	\$2,379	\$2,431	\$2,527	\$2,573	\$2,588	\$2,634	\$2,681	\$2,728	\$2,776	\$2,825
Officer	\$1,972	\$2,044	\$2,083	\$2,122	\$2,160	\$2,246	\$2,286	\$2,327	\$2,368	\$2,411
Officer	\$1,857	\$1,902	\$2,004	\$2,042	\$2,078	\$2,115	\$2,153	\$2,191	\$2,231	\$2,271
Officer	\$1,729	\$1,808	\$1,872	\$1,972	\$2,007	\$2,043	\$2,079	\$2,116	\$2,154	\$2,193
Officer	\$1,729	\$1,808	\$1,901	\$1,972	\$2,007	\$2,043	\$2,079	\$2,116	\$2,154	\$2,193
Officer	\$1,730	\$1,809	\$1,903	\$1,975	\$2,009	\$2,045	\$2,081	\$2,118	\$2,155	\$2,193
Officer	\$844	\$1,708	\$1,800	\$1,897	\$1,930	\$1,963	\$1,997	\$2,032	\$2,067	\$2,103
<i>Subtotal: Police</i>	\$20,657	\$22,398	\$23,192	\$23,815	\$24,202	\$24,729	\$25,162	\$25,603	\$26,052	\$26,508
<b>TOTAL: TAXES</b>	<b>\$46,438</b>	<b>\$48,617</b>	<b>\$49,856</b>	<b>\$50,933</b>	<b>\$51,781</b>	<b>\$52,776</b>	<b>\$53,686</b>	<b>\$54,612</b>	<b>\$55,554</b>	<b>\$56,513</b>

**Table A-1  
Kensington Police Protection and Community Services District  
Staffing Model and Financial Forecast**

Position		FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
<b>MEDICAL, DENTAL AND VISION BENEFITS</b>											
Single	\$12,496.68										
Couple	\$24,542.56										
Family	\$32,289.10										
Medical Cost Inflation			5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Chief of Police	Couple	\$24,543	\$25,770	\$27,058	\$28,411	\$29,832	\$31,323	\$32,889	\$34,534	\$36,261	\$38,074
Lieutenant	Family	\$32,289	\$33,904	\$35,599	\$37,379	\$39,248	\$41,210	\$43,270	\$45,434	\$47,706	\$50,091
Sergeant	Family	\$32,289	\$33,904	\$35,599	\$37,379	\$39,248	\$41,210	\$43,270	\$45,434	\$47,706	\$50,091
Sergeant	Family	\$32,289	\$33,904	\$35,599	\$37,379	\$39,248	\$41,210	\$43,270	\$45,434	\$47,706	\$50,091
Officer	Couple	\$24,543	\$25,770	\$27,058	\$28,411	\$29,832	\$31,323	\$32,889	\$34,534	\$36,261	\$38,074
Officer	Single	\$12,497	\$13,122	\$13,778	\$14,466	\$15,190	\$15,949	\$16,747	\$17,584	\$18,463	\$19,386
Officer	Couple	\$24,543	\$25,770	\$27,058	\$28,411	\$29,832	\$31,323	\$32,889	\$34,534	\$36,261	\$38,074
Officer	Single	\$12,497	\$13,122	\$13,778	\$14,466	\$15,190	\$15,949	\$16,747	\$17,584	\$18,463	\$19,386
Officer	Family	\$32,289	\$33,904	\$35,599	\$37,379	\$39,248	\$41,210	\$43,270	\$45,434	\$47,706	\$50,091
Officer	Family	\$16,145	\$33,904	\$35,599	\$37,379	\$39,248	\$41,210	\$43,270	\$45,434	\$47,706	\$50,091
<b>TOTAL: MEDICAL BENEFITS</b>		<b>\$243,922</b>	<b>\$273,070</b>	<b>\$286,723</b>	<b>\$301,060</b>	<b>\$316,112</b>	<b>\$331,918</b>	<b>\$348,514</b>	<b>\$365,940</b>	<b>\$384,237</b>	<b>\$403,449</b>
<b>LIFE INSURANCE</b>	<b>\$231.24</b>										
Chief of Police		\$231	\$238	\$245	\$253	\$260	\$268	\$276	\$284	\$293	\$302
Lieutenant		\$231	\$238	\$245	\$253	\$260	\$268	\$276	\$284	\$293	\$302
Sergeant		\$231	\$238	\$245	\$253	\$260	\$268	\$276	\$284	\$293	\$302
Sergeant		\$231	\$238	\$245	\$253	\$260	\$268	\$276	\$284	\$293	\$302
Officer		\$231	\$238	\$245	\$253	\$260	\$268	\$276	\$284	\$293	\$302
Officer		\$231	\$238	\$245	\$253	\$260	\$268	\$276	\$284	\$293	\$302
Officer		\$231	\$238	\$245	\$253	\$260	\$268	\$276	\$284	\$293	\$302
Officer		\$231	\$238	\$245	\$253	\$260	\$268	\$276	\$284	\$293	\$302
Officer		\$231	\$238	\$245	\$253	\$260	\$268	\$276	\$284	\$293	\$302
Officer		\$231	\$238	\$245	\$253	\$260	\$268	\$276	\$284	\$293	\$302
<b>TOTAL: LIFE INSURANCE</b>		<b>\$2,312</b>	<b>\$2,382</b>	<b>\$2,453</b>	<b>\$2,527</b>	<b>\$2,603</b>	<b>\$2,681</b>	<b>\$2,761</b>	<b>\$2,844</b>	<b>\$2,929</b>	<b>\$3,017</b>
<b>DISABILITY</b>	<b>\$384.00</b>										
Chief of Police		\$384	\$396	\$407	\$420	\$432	\$445	\$459	\$472	\$486	\$501
Lieutenant		\$384	\$396	\$407	\$420	\$432	\$445	\$459	\$472	\$486	\$501
Sergeant		\$384	\$396	\$407	\$420	\$432	\$445	\$459	\$472	\$486	\$501
Sergeant		\$384	\$396	\$407	\$420	\$432	\$445	\$459	\$472	\$486	\$501
Officer		\$384	\$396	\$407	\$420	\$432	\$445	\$459	\$472	\$486	\$501
Officer		\$384	\$396	\$407	\$420	\$432	\$445	\$459	\$472	\$486	\$501
Officer		\$384	\$396	\$407	\$420	\$432	\$445	\$459	\$472	\$486	\$501
Officer		\$384	\$396	\$407	\$420	\$432	\$445	\$459	\$472	\$486	\$501
Officer		\$384	\$396	\$407	\$420	\$432	\$445	\$459	\$472	\$486	\$501
Officer		\$384	\$396	\$407	\$420	\$432	\$445	\$459	\$472	\$486	\$501
<b>TOTAL: DISABILITY</b>		<b>\$3,840</b>	<b>\$3,955</b>	<b>\$4,074</b>	<b>\$4,196</b>	<b>\$4,322</b>	<b>\$4,452</b>	<b>\$4,585</b>	<b>\$4,723</b>	<b>\$4,864</b>	<b>\$5,010</b>

**Table A-1  
Kensington Police Protection and Community Services District  
Staffing Model and Financial Forecast**

<b>Position</b>	<b>FYE 2025</b>	<b>FYE 2026</b>	<b>FYE 2027</b>	<b>FYE 2028</b>	<b>FYE 2029</b>	<b>FYE 2030</b>	<b>FYE 2031</b>	<b>FYE 2032</b>	<b>FYE 2033</b>	<b>FYE 2034</b>
<b>TOTAL BENEFITS</b>										
Chief of Police	\$25,158	\$26,403	\$27,711	\$29,083	\$30,524	\$32,036	\$33,624	\$35,291	\$37,040	\$38,876
Lieutenant	\$32,904	\$34,537	\$36,251	\$38,051	\$39,940	\$41,923	\$44,005	\$46,191	\$48,485	\$50,894
Sergeant	\$32,904	\$34,537	\$36,251	\$38,051	\$39,940	\$41,923	\$44,005	\$46,191	\$48,485	\$50,894
Sergeant	\$32,904	\$34,537	\$36,251	\$38,051	\$39,940	\$41,923	\$44,005	\$46,191	\$48,485	\$50,894
Officer	\$25,158	\$26,403	\$27,711	\$29,083	\$30,524	\$32,036	\$33,624	\$35,291	\$37,040	\$38,876
Officer	\$13,112	\$13,755	\$14,430	\$15,139	\$15,882	\$16,663	\$17,481	\$18,341	\$19,243	\$20,189
Officer	\$25,158	\$26,403	\$27,711	\$29,083	\$30,524	\$32,036	\$33,624	\$35,291	\$37,040	\$38,876
Officer	\$13,112	\$13,755	\$14,430	\$15,139	\$15,882	\$16,663	\$17,481	\$18,341	\$19,243	\$20,189
Officer	\$32,904	\$34,537	\$36,251	\$38,051	\$39,940	\$41,923	\$44,005	\$46,191	\$48,485	\$50,894
Officer	\$16,760	\$34,537	\$36,251	\$38,051	\$39,940	\$41,923	\$44,005	\$46,191	\$48,485	\$50,894
<b>TOTAL: TOTAL BENEFITS</b>	<b>\$250,074</b>	<b>\$279,407</b>	<b>\$293,250</b>	<b>\$307,782</b>	<b>\$323,037</b>	<b>\$339,050</b>	<b>\$355,860</b>	<b>\$373,506</b>	<b>\$392,030</b>	<b>\$411,476</b>
<b>TOTAL STAFFING COST</b>										
<b>Administration:</b>										
General Manager	\$146,404	\$148,893	\$151,424	\$153,998	\$156,616	\$159,279	\$161,986	\$164,740	\$167,541	\$170,389
Sr. Accountant	\$71,049	\$72,257	\$73,485	\$74,734	\$76,005	\$77,297	\$78,611	\$79,947	\$81,307	\$82,689
Board Clerk	\$53,825	\$54,740	\$55,671	\$56,617	\$57,579	\$58,558	\$59,554	\$60,566	\$61,596	\$62,643
Admin Assistant	\$22,607	\$22,991	\$23,382	\$23,779	\$24,183	\$24,595	\$25,013	\$25,438	\$25,870	\$26,310
<i>Subtotal: Administration</i>	<i>\$293,885</i>	<i>\$298,881</i>	<i>\$303,962</i>	<i>\$309,129</i>	<i>\$314,384</i>	<i>\$319,729</i>	<i>\$325,164</i>	<i>\$330,692</i>	<i>\$336,314</i>	<i>\$342,031</i>
<b>Park and Recreation:</b>										
Parks Coordinator	\$22,607	\$22,991	\$23,382	\$23,779	\$24,183	\$24,595	\$25,013	\$25,438	\$25,870	\$26,310
Public Services Assistant	\$46,290	\$47,076	\$47,877	\$48,691	\$49,518	\$50,360	\$51,216	\$52,087	\$52,972	\$53,873
<i>Subtotal: Parks and Recreation</i>	<i>\$68,896</i>	<i>\$70,067</i>	<i>\$71,258</i>	<i>\$72,470</i>	<i>\$73,702</i>	<i>\$74,955</i>	<i>\$76,229</i>	<i>\$77,525</i>	<i>\$78,843</i>	<i>\$80,183</i>
<b>Police:</b>										
Chief of Police	\$312,000	\$332,648	\$339,289	\$346,088	\$353,049	\$360,179	\$367,481	\$374,962	\$382,627	\$390,483
Lieutenant	\$246,059	\$257,170	\$267,481	\$276,017	\$282,064	\$288,276	\$294,662	\$301,227	\$307,976	\$314,918
Sergeant	\$251,924	\$266,094	\$272,119	\$276,229	\$282,400	\$293,656	\$300,264	\$307,059	\$314,047	\$321,236
Sergeant	\$220,260	\$226,462	\$235,782	\$241,281	\$244,769	\$250,448	\$256,293	\$262,312	\$268,511	\$274,895
Officer	\$180,474	\$187,502	\$191,935	\$196,443	\$200,939	\$209,314	\$214,138	\$219,102	\$224,211	\$229,471
Officer	\$158,973	\$163,605	\$172,374	\$176,098	\$179,776	\$183,544	\$187,408	\$191,369	\$195,431	\$199,598
Officer	\$160,881	\$168,478	\$175,197	\$184,472	\$188,744	\$193,140	\$197,665	\$202,325	\$207,124	\$212,067
Officer	\$148,835	\$155,830	\$163,945	\$170,527	\$174,102	\$177,766	\$181,523	\$185,375	\$189,327	\$193,380
Officer	\$168,940	\$176,993	\$186,222	\$193,977	\$198,679	\$203,526	\$208,525	\$213,682	\$219,002	\$224,493
Officer	\$83,201	\$169,246	\$178,239	\$187,775	\$192,323	\$197,013	\$201,851	\$206,842	\$211,993	\$217,309
<i>Subtotal: Police</i>	<i>\$1,931,546</i>	<i>\$2,104,028</i>	<i>\$2,182,582</i>	<i>\$2,248,907</i>	<i>\$2,296,844</i>	<i>\$2,356,862</i>	<i>\$2,409,811</i>	<i>\$2,464,256</i>	<i>\$2,520,250</i>	<i>\$2,577,850</i>
<b>TOTAL: TOTAL STAFFING COST</b>	<b>\$2,294,327</b>	<b>\$2,472,975</b>	<b>\$2,557,802</b>	<b>\$2,630,506</b>	<b>\$2,684,929</b>	<b>\$2,751,546</b>	<b>\$2,811,204</b>	<b>\$2,872,472</b>	<b>\$2,935,406</b>	<b>\$3,000,064</b>

**Table A-1  
Kensington Police Protection and Community Services District  
Staffing Model and Financial Forecast**

Position		FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
<b>FULL LOAD HOURLY RATE</b>											
<b>Administration:</b>	<b>Hrs / Yr</b>										
General Manager	1,000	\$146.40	\$148.89	\$151.42	\$154.00	\$156.62	\$159.28	\$161.99	\$164.74	\$167.54	\$170.39
Sr. Accountant	1,500	\$47.37	\$48.17	\$48.99	\$49.82	\$50.67	\$51.53	\$52.41	\$53.30	\$54.20	\$55.13
Board Clerk	1,300	\$41.40	\$42.11	\$42.82	\$43.55	\$44.29	\$45.04	\$45.81	\$46.59	\$47.38	\$48.19
Admin Assistant	750	\$30.14	\$30.65	\$31.18	\$31.71	\$32.24	\$32.79	\$33.35	\$33.92	\$34.49	\$35.08
<b>Park and Recreation:</b>											
Parks Coordinator	750	\$30.14	\$30.65	\$31.18	\$31.71	\$32.24	\$32.79	\$33.35	\$33.92	\$34.49	\$35.08
Public Services Assistant	1,500	\$30.86	\$31.38	\$31.92	\$32.46	\$33.01	\$33.57	\$34.14	\$34.72	\$35.31	\$35.92
<b>Police:</b>											
Chief of Police	2,080	\$150.00	\$159.93	\$163.12	\$166.39	\$169.74	\$173.16	\$176.67	\$180.27	\$183.96	\$187.73
Lieutenant	2,080	\$118.30	\$123.64	\$128.60	\$132.70	\$135.61	\$138.59	\$141.66	\$144.82	\$148.07	\$151.40
Sergeant	2,080	\$121.12	\$127.93	\$130.83	\$132.80	\$135.77	\$141.18	\$144.36	\$147.62	\$150.98	\$154.44
Sergeant	2,080	\$105.89	\$108.88	\$113.36	\$116.00	\$117.68	\$120.41	\$123.22	\$126.11	\$129.09	\$132.16
Officer	2,080	\$86.77	\$90.15	\$92.28	\$94.44	\$96.61	\$100.63	\$102.95	\$105.34	\$107.79	\$110.32
Officer	2,080	\$76.43	\$78.66	\$82.87	\$84.66	\$86.43	\$88.24	\$90.10	\$92.00	\$93.96	\$95.96
Officer	2,080	\$77.35	\$81.00	\$84.23	\$88.69	\$90.74	\$92.86	\$95.03	\$97.27	\$99.58	\$101.96
Officer	2,080	\$71.56	\$74.92	\$78.82	\$81.98	\$83.70	\$85.46	\$87.27	\$89.12	\$91.02	\$92.97
Officer	2,080	\$81.22	\$85.09	\$89.53	\$93.26	\$95.52	\$97.85	\$100.25	\$102.73	\$105.29	\$107.93
Officer	2,080	\$40.00	\$81.37	\$85.69	\$90.28	\$92.46	\$94.72	\$97.04	\$99.44	\$101.92	\$104.48

Source: KPPCSD

## **Appendix B: KPPCSD Operating Statement and Projections Detail**

Table B-1	Operating Statement Detail – General Fund
Table B-2	Operating Statement Detail – Police Fund
Table B-3	Operating Statement Detail – Parks Fund
Table B-4	Operating Statement Detail – Waste Management Fund
Table B-5	Operating Statement Detail – District-Wide
Table B-6	Reserve Balances



**Table B-1**  
**Kensington Police Protection and Community Services District**  
**Operating Statement Detail - General Fund**

Description	FYE 2021	FYE 2022	FYE 2023	FYE 2024	FYE 2024	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
	Actual	Actual	Actual	Actual YTD	Budget	Budget	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection
<i>Inflation Factor</i>							3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
<b>Revenue</b>															
Property Taxes	\$2,053,113	\$2,164,908	\$2,381,352	\$2,433,755	\$2,400,000	\$2,522,000	\$2,610,270	\$2,701,629	\$2,796,186	\$2,894,053	\$2,995,345	\$3,100,182	\$3,208,688	\$3,320,992	\$3,437,227
<i>Prop Tax Growth Rate</i>		5.45%	10.00%	2.20%		3.63%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Reimbursements/Refunds	\$0	\$0	\$0	\$586	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest	\$3,199	\$2,659	\$15,414	\$62,982	\$10,000	\$30,000	\$84,064	\$80,876	\$77,704	\$73,199	\$69,369	\$66,778	\$63,468	\$62,403	\$61,790
Other Revenues	\$500	\$12,638	\$19,204	\$25,816	\$68,500	\$0	\$20,000	\$20,600	\$21,218	\$21,855	\$22,510	\$23,185	\$23,881	\$24,597	\$25,335
Rental Revenue - KPPD	\$0	\$0	\$26,824	\$19,508	\$29,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Waste Mgmt Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$31,000	\$30,619	\$31,767	\$32,086	\$33,297	\$33,628	\$34,907	\$35,251	\$36,600	\$36,958
<b>Total Revenue</b>	<b>\$2,056,812</b>	<b>\$2,180,205</b>	<b>\$2,442,794</b>	<b>\$2,542,647</b>	<b>\$2,507,800</b>	<b>\$2,583,000</b>	<b>\$2,744,953</b>	<b>\$2,834,872</b>	<b>\$2,927,194</b>	<b>\$3,022,404</b>	<b>\$3,120,853</b>	<b>\$3,225,053</b>	<b>\$3,331,288</b>	<b>\$3,444,593</b>	<b>\$3,561,310</b>
<b>Expenses</b>															
Salaries	\$15,084	\$314,424	\$356,999	\$206,874	\$259,400	\$273,000	\$277,641	\$282,361	\$287,161	\$292,043	\$297,007	\$302,057	\$307,192	\$312,414	\$317,725
Payroll Taxes	\$247,454	\$18,338	\$45,609	\$8,832	\$19,800	\$20,885	\$21,240	\$21,601	\$21,968	\$22,341	\$22,721	\$23,107	\$23,500	\$23,900	\$24,306
Unemployment	\$19,414	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IT Contract	\$15,443	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin Communications	\$6,562	\$5,635	\$8,270	\$11,703	\$7,500	\$9,500	\$9,785	\$10,079	\$10,381	\$10,692	\$11,013	\$11,343	\$11,684	\$12,034	\$12,395
Office Supplies	\$1,399	\$7,803	\$8,767	\$4,619	\$2,000	\$3,000	\$4,500	\$4,635	\$4,774	\$4,917	\$5,065	\$5,217	\$5,373	\$5,534	\$5,700
Postage	\$493	\$573	\$748	\$1,601	\$0	\$2,500	\$2,575	\$2,652	\$2,732	\$2,814	\$2,898	\$2,985	\$3,075	\$3,167	\$3,262
Mileage Reimbursement	\$193	\$226	\$553	\$949	\$0	\$1,000	\$1,030	\$1,061	\$1,093	\$1,126	\$1,159	\$1,194	\$1,230	\$1,267	\$1,305
Dues/Subscriptions	\$7,397	\$10,545	\$7,671	\$15,773	\$11,000	\$18,000	\$20,000	\$20,600	\$21,218	\$21,855	\$22,510	\$23,185	\$23,881	\$24,597	\$25,335
Copier Contract	\$4,379	\$0	\$5,524	\$4,149	\$0	\$3,500	\$4,000	\$4,120	\$4,244	\$4,371	\$4,502	\$4,637	\$4,776	\$4,919	\$5,067
Board Continuing Ed/Conferences	\$2,139	(\$2,799)	\$282	\$5,072	\$8,000	\$6,000	\$8,000	\$8,240	\$8,487	\$8,742	\$9,004	\$9,274	\$9,552	\$9,839	\$10,134
Legal (District/Personnel)	\$53,854	\$40,092	\$189,833	\$75,918	\$25,000	\$35,000	\$50,000	\$51,500	\$53,045	\$54,636	\$56,275	\$57,964	\$59,703	\$61,494	\$63,339
Training and Travel Admin	\$0	\$3,332	\$20,284	\$16,093	\$18,700	\$15,000	\$15,450	\$15,914	\$16,391	\$16,883	\$17,389	\$17,911	\$18,448	\$19,002	\$19,572
Consulting	\$44,150	\$30,131	\$44,287	\$43,458	\$50,000	\$100,000	\$50,000	\$51,500	\$53,045	\$54,636	\$56,275	\$57,964	\$59,703	\$61,494	\$63,339
Accounting/Audit	\$92,200	\$113,631	\$290,523	\$73,102	\$95,000	\$160,000	\$140,000	\$144,200	\$148,526	\$152,982	\$157,571	\$162,298	\$167,167	\$172,182	\$177,348
Insurance	\$24,309	\$31,893	\$36,595	\$45,000	\$45,000	\$55,000	\$56,650	\$58,350	\$60,100	\$61,903	\$63,760	\$65,673	\$67,643	\$69,672	\$71,763
Workers Comp	\$9,402	\$2,264	\$13,178	\$1,569	\$1,500	\$3,000	\$3,090	\$3,183	\$3,278	\$3,377	\$3,478	\$3,582	\$3,690	\$3,800	\$3,914
Election	\$4,991	\$0	\$7,630	\$0	\$0	\$8,000	\$0	\$8,487	\$0	\$9,004	\$0	\$9,552	\$0	\$10,134	\$0
LAFCO	\$1,729	\$1,661	\$1,505	\$1,455	\$2,000	\$2,000	\$2,060	\$2,122	\$2,185	\$2,251	\$2,319	\$2,388	\$2,460	\$2,534	\$2,610
County Expenditures	\$22,696	\$22,385	\$22,435	\$6,469	\$25,000	\$25,000	\$25,750	\$26,523	\$27,318	\$28,138	\$28,982	\$29,851	\$30,747	\$31,669	\$32,619
COVID	\$7,198	\$1,243	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Expenses	\$6,790	\$16,132	\$27,143	\$1,600	\$5,000	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628	\$5,796	\$5,970	\$6,149	\$6,334	\$6,524
Payroll Expenses	\$0	\$0	\$603	\$2,815	\$0	\$15,000	\$15,450	\$15,914	\$16,391	\$16,883	\$17,389	\$17,911	\$18,448	\$19,002	\$19,572
<b>Total Expenses</b>	<b>\$587,276</b>	<b>\$617,509</b>	<b>\$1,088,439</b>	<b>\$527,051</b>	<b>\$624,900</b>	<b>\$760,385</b>	<b>\$712,371</b>	<b>\$738,343</b>	<b>\$747,800</b>	<b>\$775,220</b>	<b>\$785,115</b>	<b>\$814,065</b>	<b>\$824,420</b>	<b>\$854,988</b>	<b>\$865,828</b>
<b>Cash Flow Before Capital Outlay</b>	<b>\$1,469,536</b>	<b>\$1,562,696</b>	<b>\$1,354,355</b>	<b>\$2,015,596</b>	<b>\$1,882,900</b>	<b>\$1,822,616</b>	<b>\$2,032,582</b>	<b>\$2,096,529</b>	<b>\$2,179,394</b>	<b>\$2,247,184</b>	<b>\$2,335,737</b>	<b>\$2,410,988</b>	<b>\$2,506,868</b>	<b>\$2,589,605</b>	<b>\$2,695,482</b>

**DRAFT**

**Table B-1**  
**Kensington Police Protection and Community Services District**  
**Operating Statement Detail - General Fund**

Description	FYE 2021 Actual	FYE 2022 Actual	FYE 2023 Actual	FYE 2024 Actual YTD	FYE 2024 Budget	FYE 2025 Budget	FYE 2026 Projection	FYE 2027 Projection	FYE 2028 Projection	FYE 2029 Projection	FYE 2030 Projection	FYE 2031 Projection	FYE 2032 Projection	FYE 2033 Projection	FYE 2034 Projection
<b>Capital Outlay</b>															
Office Furn/Eq	\$1,225	\$0	\$0	\$0	\$0	\$0	\$1,000	\$1,030	\$1,061	\$1,093	\$1,126	\$1,159	\$1,194	\$1,230	\$1,267
Computer Equipment	\$6,965	\$0	\$0	\$0	\$0	\$0	\$2,000	\$2,060	\$2,122	\$2,185	\$2,251	\$2,319	\$2,388	\$2,460	\$2,534
A/V Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Capital Outlay</b>	<b>\$8,190</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,000</b>	<b>\$3,090</b>	<b>\$3,183</b>	<b>\$3,278</b>	<b>\$3,377</b>	<b>\$3,478</b>	<b>\$3,582</b>	<b>\$3,690</b>	<b>\$3,800</b>
<b>Net Cash Flow</b>	<b>\$1,461,346</b>	<b>\$1,562,696</b>	<b>\$1,354,355</b>	<b>\$2,015,596</b>	<b>\$1,882,900</b>	<b>\$1,822,616</b>	<b>\$1,999,582</b>	<b>\$2,093,439</b>	<b>\$2,176,211</b>	<b>\$2,243,906</b>	<b>\$2,332,361</b>	<b>\$2,407,510</b>	<b>\$2,503,286</b>	<b>\$2,585,915</b>	<b>\$2,691,682</b>

Source: KPPCSD and Ridgeline

**DRAFT**

**Table B-2**  
**Kensington Police Protection and Community Services District**  
**Operating Statement Detail - Police Fund**

Description	FYE 2021	FYE 2022	FYE 2023	FYE 2024	FYE 2024	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
	Actual	Actual	Actual	Actual YTD	Budget	Budget	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection
<i>Inflation Factor</i>							3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
<b>Revenue</b>															
Property Taxes															
Special Tax-Police	\$685,710	\$685,470	\$685,470	\$685,470	\$685,000	\$685,500	\$685,470	\$685,470	\$685,470	\$685,470	\$685,470	\$685,470	\$685,470	\$685,470	\$685,470
Measure G	\$598,396	\$620,988	\$651,974	\$679,346	\$660,000	\$700,000	\$721,000	\$742,630	\$764,909	\$787,856	\$811,492	\$835,837	\$860,912	\$886,739	\$913,341
Police Fees/Service Charges	\$12,082	\$4,138	\$14,670	\$6,552	\$5,000	\$6,000	\$6,180	\$6,365	\$6,556	\$6,753	\$6,956	\$7,164	\$7,379	\$7,601	\$7,829
POST Reimbursement	\$65,000	\$2,212	\$13,065	\$7,757	\$10,000	\$10,000	\$10,300	\$10,609	\$10,927	\$11,255	\$11,593	\$11,941	\$12,299	\$12,668	\$13,048
COPS/Other PD Grants	\$119,093	\$165,675	\$217,383	\$266,108	\$195,000	\$200,000	\$100,000	\$103,000	\$106,090	\$109,273	\$112,551	\$115,927	\$119,405	\$122,987	\$126,677
Reimbursements/Refunds	\$4,307	\$4,133	\$0	\$8,474	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unrealized Gain / Loss	\$0	\$0	\$0	\$9,950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenues	\$0	\$0	\$0	\$978	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$1,484,588</b>	<b>\$1,482,616</b>	<b>\$1,582,562</b>	<b>\$1,664,635</b>	<b>\$1,555,000</b>	<b>\$1,601,500</b>	<b>\$1,522,950</b>	<b>\$1,548,074</b>	<b>\$1,573,953</b>	<b>\$1,600,607</b>	<b>\$1,628,061</b>	<b>\$1,656,339</b>	<b>\$1,685,465</b>	<b>\$1,715,465</b>	<b>\$1,746,365</b>
<b>Expenses</b>															
Holiday Pay	\$0	\$0	\$0	\$32,900	\$50,100	\$45,843	\$47,219	\$48,635	\$50,094	\$51,597	\$53,145	\$54,739	\$56,382	\$58,073	\$59,815
Incentive Pay- Education	\$0	\$0	\$0	\$8,511	\$4,100	\$13,359	\$13,981	\$14,500	\$14,899	\$15,152	\$15,410	\$15,672	\$15,938	\$16,209	\$16,485
Incentive Pay- POST Certificate	\$0	\$0	\$0	\$32,156	\$34,600	\$26,851	\$27,927	\$28,716	\$29,205	\$29,701	\$30,206	\$30,719	\$31,242	\$31,773	\$32,313
Salary - Officers - Other	\$1,123,016	\$855,565	\$1,070,630	\$814,728	\$1,141,400	\$1,241,956	\$1,356,671	\$1,407,319	\$1,450,986	\$1,475,652	\$1,500,738	\$1,526,251	\$1,552,197	\$1,578,585	\$1,605,421
Overtime	\$91,631	\$166,773	\$131,152	\$149,304	\$120,000	\$52,500	\$58,431	\$60,903	\$63,029	\$64,100	\$65,190	\$66,298	\$67,425	\$68,572	\$69,737
Shift Differential	\$0	\$0	\$0	\$0	\$0	\$8,000	\$8,240	\$8,487	\$8,742	\$9,004	\$9,274	\$9,552	\$9,839	\$10,134	\$10,438
Longevity Pay	\$0	\$0	\$0	\$0	\$0	\$10,126	\$17,203	\$17,720	\$18,150	\$18,459	\$25,828	\$26,267	\$26,713	\$27,168	\$27,629
Salary - Non-Sworn	\$39,576	\$31,008	\$63,043	\$59,924	\$53,900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hiring Bonus	\$0	\$14,000	\$25,000	\$30,063	\$20,000	\$14,000	\$10,000	\$8,000	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0
Vacation Cash Out	\$0	\$0	\$0	\$0	\$20,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniform Allowance	\$0	\$7,693	\$9,576	\$7,800	\$10,800	\$12,000	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628	\$5,796	\$5,970	\$6,149	\$6,334
Medical/Vision/Dental-Active	\$147,038	\$104,579	\$128,113	\$163,764	\$183,700	\$243,922	\$273,070	\$286,723	\$301,060	\$316,112	\$331,918	\$348,514	\$365,940	\$384,237	\$403,449
Medical-Retired	\$180,107	\$165,490	\$155,643	\$135,081	\$145,400	\$145,445	\$145,445	\$157,445	\$157,445	\$157,445	\$157,445	\$157,445	\$157,445	\$157,445	\$157,445
Medical-Trust	\$151,304	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Officer Life & Disability Insurance	\$5,482	\$6,682	\$4,724	\$5,204	\$8,500	\$6,152	\$6,337	\$6,527	\$6,723	\$6,925	\$7,132	\$7,346	\$7,567	\$7,794	\$8,027
Social Security/Medicare-Police	\$18,012	\$15,300	\$23,071	\$16,533	\$20,300	\$20,657	\$22,398	\$23,192	\$23,815	\$24,202	\$24,729	\$25,162	\$25,603	\$26,052	\$26,508
Social Security - District	\$104	\$10,666	\$3,716	\$3,715	\$4,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PERS - District Portion	\$189,478	\$143,256	\$209,627	\$187,742	\$269,700										
Normal Cost						\$236,179	\$257,551	\$266,709	\$274,901	\$280,474	\$287,664	\$293,493	\$299,440	\$305,505	\$311,693
UAL Payment						\$53,983	\$85,742	\$117,501	\$149,261	\$181,020	\$184,863	\$184,863	\$184,863	\$184,864	\$184,862
PERS - Officers Portion	\$0	\$3,754	(\$5,493)	\$5,493	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Workers Comp	\$30,120	\$38,183	\$39,533	\$38,000	\$38,000	\$45,000	\$46,350	\$47,741	\$49,173	\$50,648	\$52,167	\$53,732	\$55,344	\$57,005	\$58,715
Unemployment	\$0	\$0	\$0	\$14,250	\$52,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
In Lieu Health Expense	\$0	\$0	\$6,000	\$500	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Supplies and Expenses	\$10,394	\$20,176	\$14,690	\$10,871	\$21,400	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628	\$5,796	\$5,970	\$6,149	\$6,334	\$6,524
Police Equipment and Supplies	\$1,660	\$20,249	\$26,432	\$32,094	\$30,000	\$15,000	\$20,000	\$20,600	\$21,218	\$21,855	\$22,510	\$23,185	\$23,881	\$24,597	\$25,335
Traffic Safety	\$6,773	\$2,850	\$14,792	\$57,556	\$25,000	\$8,000	\$10,000	\$10,300	\$10,609	\$10,927	\$11,255	\$11,593	\$11,941	\$12,299	\$12,668

**DRAFT**

**Table B-2**  
**Kensington Police Protection and Community Services District**  
**Operating Statement Detail - Police Fund**

Description	FYE 2021	FYE 2022	FYE 2023	FYE 2024	FYE 2024	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
	Actual	Actual	Actual	Actual YTD	Budget	Budget	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection
Crossing Guard	\$2,941	\$18,614	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fleet Expense	\$16,226	\$24,654	\$44,888	\$26,554	\$17,000	\$53,000	\$54,590	\$56,228	\$57,915	\$59,652	\$61,442	\$63,285	\$65,183	\$67,139	\$69,153
Vehicle Operation	\$0	\$23,341	\$0	\$43,608	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IT and Communications	\$149,811	\$178,212	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cal-ID, ARIES, SunRidge, LEFTA	\$0	\$0	\$227,092	\$159,154	\$160,000	\$170,000	\$175,100	\$180,353	\$185,764	\$191,336	\$197,077	\$202,989	\$209,079	\$215,351	\$221,811
Radio Maintenance	\$0	\$9,720	\$0	\$19,211	\$37,800	\$12,000	\$12,360	\$12,731	\$13,113	\$13,506	\$13,911	\$14,329	\$14,758	\$15,201	\$15,657
Alarm	\$0	\$1,047	\$0	\$5,893	\$4,000	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628	\$5,796	\$5,970	\$6,149	\$6,334	\$6,524
Evidence	\$4,290	\$1,095	\$24,795	\$11,867	\$7,500	\$8,000	\$8,240	\$8,487	\$8,742	\$9,004	\$9,274	\$9,552	\$9,839	\$10,134	\$10,438
Emergency Preparedness	\$0	\$0	\$0	\$0	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Training and Travel Exp	\$23,376	\$11,936	\$32,621	\$24,150	\$30,000	\$30,000	\$30,900	\$31,827	\$32,782	\$33,765	\$34,778	\$35,822	\$36,896	\$38,003	\$39,143
Records	\$641	\$5,008	\$300	\$750	\$38,800	\$8,000	\$8,240	\$8,487	\$8,742	\$9,004	\$9,274	\$9,552	\$9,839	\$10,134	\$10,438
Hiring	\$8,381	\$29,267	\$11,885	\$14,977	\$25,000	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628	\$5,796	\$5,970	\$6,149	\$6,334	\$6,524
Reserve Officers	\$517	\$597	\$270	\$2,160	\$0	\$3,000	\$3,090	\$3,183	\$3,278	\$3,377	\$3,478	\$3,582	\$3,690	\$3,800	\$3,914
Dues and Subscriptions	\$2,294	\$6,024	\$6,678	\$1,840	\$7,000	\$3,000	\$3,090	\$3,183	\$3,278	\$3,377	\$3,478	\$3,582	\$3,690	\$3,800	\$3,914
POST - Reimburse	\$0	\$3,640	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities - Police	\$0	\$9,219	\$17,217	\$29,710	\$27,000	\$35,000	\$36,050	\$37,132	\$38,245	\$39,393	\$40,575	\$41,792	\$43,046	\$44,337	\$45,667
Bldg Repairs/Maint.	\$0	\$1,870	\$437	\$9,810	\$10,000	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628	\$5,796	\$5,970	\$6,149	\$6,334	\$6,524
IT Contract	\$0	\$28,197	\$591	\$59,534	\$43,300	\$50,000	\$51,500	\$53,045	\$54,636	\$56,275	\$57,964	\$59,703	\$61,494	\$63,339	\$65,239
Telephone	\$33,261	\$42,667	\$21,467	\$8,216	\$10,000	\$10,000	\$10,300	\$10,609	\$10,927	\$11,255	\$11,593	\$11,941	\$12,299	\$12,668	\$13,048
General Liability Insurance	\$29,021	\$31,893	\$40,177	\$55,288	\$55,000	\$65,000	\$66,950	\$68,959	\$71,027	\$73,158	\$75,353	\$77,613	\$79,942	\$82,340	\$84,810
Printing & Publications	\$3,121	\$4,531	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Website Social Media Contracts	\$0	\$0	\$417	\$20	\$5,000	\$7,500	\$7,725	\$7,957	\$8,195	\$8,441	\$8,695	\$8,955	\$9,224	\$9,501	\$9,786
Volunteer Programs	\$0	\$0	\$1,542	\$1,845	\$7,500	\$2,000	\$2,060	\$2,122	\$2,185	\$2,251	\$2,319	\$2,388	\$2,460	\$2,534	\$2,610
Community Events	\$2,341	\$200	\$2,189	\$4,809	\$7,500	\$4,000	\$4,120	\$4,244	\$4,371	\$4,502	\$4,637	\$4,776	\$4,919	\$5,067	\$5,219
Legal/Consulting - Police	\$6,190	\$9,531	\$29,134	\$17,431	\$9,000	\$15,000	\$15,450	\$15,914	\$16,391	\$16,883	\$17,389	\$17,911	\$18,448	\$19,002	\$19,572
Police Bldg. Lease	\$36,603	\$39,653	\$66,719	\$75,667	\$66,000	\$80,000	\$81,960	\$83,977	\$86,054	\$88,191	\$90,393	\$92,660	\$94,996	\$97,402	\$99,882
Bldg Maintenance/Repair	\$0	\$0	\$4,303	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Janitorial - Police Building	\$0	\$5,912	\$0	\$11,479	\$14,000	\$12,000	\$12,360	\$12,731	\$13,113	\$13,506	\$13,911	\$14,329	\$14,758	\$15,201	\$15,657
Consulting - Background/Hiring/Records	\$0	\$0	\$0	\$0	\$0	\$70,000	\$72,100	\$74,263	\$76,491	\$78,786	\$81,149	\$83,584	\$86,091	\$88,674	\$91,334
Police Taxes Administration	\$3,015	\$4,159	\$1,049	\$0	\$5,000	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628	\$5,796	\$5,970	\$6,149	\$6,334	\$6,524
Axon - Body Camera/Tasers/Storage	\$0	\$0	\$0	\$0	\$0	\$25,000	\$25,750	\$26,523	\$27,318	\$28,138	\$28,982	\$29,851	\$30,747	\$31,669	\$32,619
Community Safety	\$0	\$0	\$0	\$0	\$0	\$15,000	\$15,450	\$15,914	\$16,391	\$16,883	\$17,389	\$17,911	\$18,448	\$19,002	\$19,572
Misc Expense	\$0	\$0	\$0	\$800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$2,316,723</b>	<b>\$2,097,212</b>	<b>\$2,454,020</b>	<b>\$2,390,962</b>	<b>\$2,883,500</b>	<b>\$2,901,474</b>	<b>\$3,134,700</b>	<b>\$3,280,556</b>	<b>\$3,402,890</b>	<b>\$3,507,559</b>	<b>\$3,597,144</b>	<b>\$3,676,587</b>	<b>\$3,758,322</b>	<b>\$3,842,426</b>	<b>\$3,928,978</b>
<b>Cash Flow Before Capital Outlay &amp; DS</b>	<b>(\$832,135)</b>	<b>(\$614,596)</b>	<b>(\$871,458)</b>	<b>(\$726,327)</b>	<b>(\$1,328,500)</b>	<b>(\$1,299,974)</b>	<b>(\$1,611,750)</b>	<b>(\$1,732,482)</b>	<b>(\$1,828,937)</b>	<b>(\$1,906,952)</b>	<b>(\$1,969,083)</b>	<b>(\$2,020,248)</b>	<b>(\$2,072,857)</b>	<b>(\$2,126,961)</b>	<b>(\$2,182,613)</b>

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**Table B-2**  
**Kensington Police Protection and Community Services District**  
**Operating Statement Detail - Police Fund**

Description	FYE 2021	FYE 2022	FYE 2023	FYE 2024	FYE 2024	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
	Actual	Actual	Actual	Actual YTD	Budget	Budget	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection
<b>Capital Outlay</b>															
Patrol Car Accessories	\$213	\$607	\$29,956	\$102,102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Station Equipment	\$0	\$622	\$50,880	(\$136)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Personal Police Equipment	\$10,090	\$0	\$0	(\$690)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Furniture / Equipment	\$0	\$462	\$31,497	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Computer Equipment	\$0	\$17,380	\$0	\$0	\$0	\$0	\$30,000	\$0	\$0	\$0	\$0	\$34,778	\$0	\$0	\$0
<b>Total Capital Outlay</b>	<b>\$10,303</b>	<b>\$19,071</b>	<b>\$112,333</b>	<b>\$101,276</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$34,778</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Cash Flow Before Debt Service</b>	<b>(\$842,438)</b>	<b>(\$633,667)</b>	<b>(\$983,791)</b>	<b>(\$827,603)</b>	<b>(\$1,328,500)</b>	<b>(\$1,299,974)</b>	<b>(\$1,641,750)</b>	<b>(\$1,732,482)</b>	<b>(\$1,828,937)</b>	<b>(\$1,906,952)</b>	<b>(\$1,969,083)</b>	<b>(\$2,055,027)</b>	<b>(\$2,072,857)</b>	<b>(\$2,126,961)</b>	<b>(\$2,182,613)</b>
<b>Debt Service</b>															
Pension Obligation Bonds	\$263,789	\$298,399	\$331,394	\$330,926	\$330,900	\$331,227	\$331,259	\$331,021	\$331,513	\$330,698	\$330,613	\$331,220	\$331,480	\$331,394	\$330,962
Vehicle Lease	\$20,668	\$39,714	\$48,815	\$62,554	\$86,500	\$66,173	\$52,130	\$54,105	\$54,403	\$51,540	\$67,255	\$78,978	\$81,928	\$94,647	\$107,457
<b>Total Debt Service</b>	<b>\$284,457</b>	<b>\$338,113</b>	<b>\$380,209</b>	<b>\$393,480</b>	<b>\$417,400</b>	<b>\$397,400</b>	<b>\$383,388</b>	<b>\$385,125</b>	<b>\$385,916</b>	<b>\$382,237</b>	<b>\$397,868</b>	<b>\$410,198</b>	<b>\$413,408</b>	<b>\$426,041</b>	<b>\$438,419</b>
<b>Net Cash Flow</b>	<b>(\$1,126,895)</b>	<b>(\$971,780)</b>	<b>(\$1,364,000)</b>	<b>(\$1,221,083)</b>	<b>(\$1,745,900)</b>	<b>(\$1,697,374)</b>	<b>(\$2,025,138)</b>	<b>(\$2,117,607)</b>	<b>(\$2,214,853)</b>	<b>(\$2,289,189)</b>	<b>(\$2,366,951)</b>	<b>(\$2,465,224)</b>	<b>(\$2,486,265)</b>	<b>(\$2,553,002)</b>	<b>(\$2,621,032)</b>

Source: KPPCSD and Ridgeline

**DRAFT**

**Table B-3  
Kensington Police Protection and Community Services District  
Operating Statement Detail - Parks Fund**

Description	FYE 2021 Actual	FYE 2022 Actual	FYE 2023 Actual	FYE 2024 Actual YTD	FYE 2024 Budget	FYE 2025 Budget	FYE 2026 Projection	FYE 2027 Projection	FYE 2028 Projection	FYE 2029 Projection	FYE 2030 Projection	FYE 2031 Projection	FYE 2032 Projection	FYE 2033 Projection	FYE 2034 Projection
<i>Inflation Factor</i>							3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
<b>Revenue</b>															
Park Grants	\$2,486	\$158,358	\$0	\$181,055	\$180,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Tax-L&L Parks	\$41,529	\$42,164	\$44,359	\$46,719	\$46,000	\$47,000	\$48,410	\$49,862	\$51,358	\$52,899	\$54,486	\$56,120	\$57,804	\$59,538	\$61,324
KCC Reserves	\$0	\$0	\$0	\$30,000	\$0	\$30,000	\$30,000	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
KCC Annual Fees	\$0	\$0	\$0	\$0	\$0	\$29,000	\$29,870	\$30,766	\$31,689	\$32,640	\$33,619	\$34,628	\$35,666	\$36,736	\$37,838
Community Center Revenue	\$1,450	\$31,768	\$61,573	\$52,573	\$50,000	\$30,000	\$30,900	\$31,827	\$32,782	\$33,765	\$34,778	\$35,822	\$36,896	\$38,003	\$39,143
Tennis Court Revenue	\$647	\$1,424	\$1,435	\$2,207	\$1,000	\$2,000	\$2,060	\$2,122	\$2,185	\$2,251	\$2,319	\$2,388	\$2,460	\$2,534	\$2,610
Other Community Center Revenue	\$15,400	\$15	\$456	\$1,421	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$61,512</b>	<b>\$233,729</b>	<b>\$107,823</b>	<b>\$313,975</b>	<b>\$277,000</b>	<b>\$138,000</b>	<b>\$141,240</b>	<b>\$144,577</b>	<b>\$118,015</b>	<b>\$121,555</b>	<b>\$125,202</b>	<b>\$128,958</b>	<b>\$132,826</b>	<b>\$136,811</b>	<b>\$140,916</b>
<b>Expenses</b>															
<i>Park / Rec Salary and Benefits</i>															
Park & Rec Administrator	\$0	\$0	\$32,298	\$58,060	\$86,000	\$21,000	\$21,357	\$21,720	\$22,089	\$22,465	\$22,847	\$23,235	\$23,630	\$24,032	\$24,440
Custodial/Cleaning Services	\$7,900	\$2,550	\$17,746	(\$20)	\$12,000	\$43,000	\$43,731	\$44,474	\$45,230	\$45,999	\$46,781	\$47,577	\$48,385	\$49,208	\$50,045
Social Security/Medicare - Dist	\$0	\$0	\$0	\$0	\$6,600	\$4,896	\$4,979	\$5,064	\$5,150	\$5,238	\$5,327	\$5,417	\$5,509	\$5,603	\$5,698
Park/Rec Sal & Ben - Other	\$0	\$0	\$0	\$625	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Community Center Expenses</i>															
General Maintenance	\$889	\$2,500	\$28,595	\$4,013	\$2,500	\$25,000	\$25,750	\$26,523	\$27,318	\$28,138	\$28,982	\$29,851	\$30,747	\$31,669	\$32,619
Utilities-Community Center	\$7,965	\$17,848	\$14,004	\$11,203	\$13,000	\$25,000	\$25,750	\$26,523	\$27,318	\$28,138	\$28,982	\$29,851	\$30,747	\$31,669	\$32,619
Janitorial Supplies	\$574	\$350	\$1,933	\$1,815	\$1,500	\$2,500	\$2,575	\$2,652	\$2,732	\$2,814	\$2,898	\$2,985	\$3,075	\$3,167	\$3,262
Landscaping	\$5,518	\$75,805	\$29,430	\$30,025	\$30,000	\$34,000	\$35,020	\$36,071	\$37,153	\$38,267	\$39,415	\$40,598	\$41,816	\$43,070	\$44,362
General Liab./Workers Comp	\$6,432	\$8,253	\$9,390	\$1,362	\$1,400	\$3,000	\$3,090	\$3,183	\$3,278	\$3,377	\$3,478	\$3,582	\$3,690	\$3,800	\$3,914
Community Center Repairs	\$1,230	\$5,083	\$5,104	\$700	\$10,000	\$4,000	\$4,120	\$4,244	\$4,371	\$4,502	\$4,637	\$4,776	\$4,919	\$5,067	\$5,219
Legal/Consulting	\$0	\$0	\$6,768	\$1,162	\$0	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628	\$5,796	\$5,970	\$6,149	\$6,334	\$6,524
Community Center - Other	\$0	\$0	\$64	\$4,088	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Annex General Maintenance	\$4,975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Park</i>															
General Maintenance & Repairs	\$10,750	\$44,367	\$0	\$8,751	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs	\$3,455	\$0	\$0	\$4,032	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Landscaping	\$22,928	\$0	\$0	\$360	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$10,781	\$7,660	\$0	\$14,010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Liab./Workers Comp	\$6,432	\$7,973	\$9,390	\$12,000	\$12,000	\$15,000	\$15,450	\$15,914	\$16,391	\$16,883	\$17,389	\$17,911	\$18,448	\$19,002	\$19,572
Levy Administration	\$2,244	\$8,155	\$10,003	\$8,271	\$10,000	\$7,500	\$7,725	\$7,957	\$8,195	\$8,441	\$8,695	\$8,955	\$9,224	\$9,501	\$9,786
Tennis Court Maint/Repair	\$21,500	\$0	\$2,124	\$571	\$0	\$1,000	\$1,030	\$1,061	\$1,093	\$1,126	\$1,159	\$1,194	\$1,230	\$1,267	\$1,305
Other Expenses	\$0	\$3	\$0	\$0	\$0	\$1,000	\$1,030	\$1,061	\$1,093	\$1,126	\$1,159	\$1,194	\$1,230	\$1,267	\$1,305
Misc Park/Rec Expense	\$139	\$3,203	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$113,710</b>	<b>\$183,750</b>	<b>\$166,849</b>	<b>\$161,028</b>	<b>\$215,000</b>	<b>\$191,896</b>	<b>\$196,757</b>	<b>\$201,749</b>	<b>\$206,875</b>	<b>\$212,139</b>	<b>\$217,545</b>	<b>\$223,097</b>	<b>\$228,799</b>	<b>\$234,655</b>	<b>\$240,670</b>
<b>Cash Flow Before Capital Outlay &amp; DS</b>	<b>(\$52,198)</b>	<b>\$49,979</b>	<b>(\$59,026)</b>	<b>\$152,947</b>	<b>\$62,000</b>	<b>(\$53,896)</b>	<b>(\$55,517)</b>	<b>(\$57,172)</b>	<b>(\$88,861)</b>	<b>(\$90,584)</b>	<b>(\$92,344)</b>	<b>(\$94,140)</b>	<b>(\$95,973)</b>	<b>(\$97,844)</b>	<b>(\$99,755)</b>

**DRAFT**

**Table B-3**  
**Kensington Police Protection and Community Services District**  
**Operating Statement Detail - Parks Fund**

Description	FYE 2021 Actual	FYE 2022 Actual	FYE 2023 Actual	FYE 2024 Actual YTD	FYE 2024 Budget	FYE 2025 Budget	FYE 2026 Projection	FYE 2027 Projection	FYE 2028 Projection	FYE 2029 Projection	FYE 2030 Projection	FYE 2031 Projection	FYE 2032 Projection	FYE 2033 Projection	FYE 2034 Projection
<b>Capital Outlay</b>															
Other Park Improvements	\$0	\$26,806	\$99,715	\$46,009	\$80,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pk/Rec Furn/Eq	\$0	\$0	\$21,946	\$1,323	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Community Center Renovation	\$171,302	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recreational Bldg Improvements	\$0	\$0	\$0	\$0	\$0	\$30,000	\$30,000	\$30,000	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Capital Outlay</b>	<b>\$171,302</b>	<b>\$26,806</b>	<b>\$121,661</b>	<b>\$47,332</b>	<b>\$80,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Cash Flow Before Debt Service</b>	<b>(\$223,500)</b>	<b>\$23,173</b>	<b>(\$180,687)</b>	<b>\$105,615</b>	<b>(\$18,000)</b>	<b>(\$83,896)</b>	<b>(\$85,517)</b>	<b>(\$87,172)</b>	<b>(\$118,861)</b>	<b>(\$90,584)</b>	<b>(\$92,344)</b>	<b>(\$94,140)</b>	<b>(\$95,973)</b>	<b>(\$97,844)</b>	<b>(\$99,755)</b>
<b>Debt Service</b>															
Community Center Loan Pmt	\$30,517	\$30,517	\$30,517	\$30,517	\$30,500	\$30,517	\$30,517	\$30,517	\$30,517	\$30,517	\$0	\$0	\$0	\$0	\$0
<b>Total Debt Service</b>	<b>\$30,517</b>	<b>\$30,517</b>	<b>\$30,517</b>	<b>\$30,517</b>	<b>\$30,500</b>	<b>\$30,517</b>	<b>\$30,517</b>	<b>\$30,517</b>	<b>\$30,517</b>	<b>\$30,517</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Cash Flow</b>	<b>(\$254,017)</b>	<b>(\$7,343)</b>	<b>(\$211,204)</b>	<b>\$75,098</b>	<b>(\$48,500)</b>	<b>(\$114,413)</b>	<b>(\$116,034)</b>	<b>(\$117,688)</b>	<b>(\$149,377)</b>	<b>(\$121,101)</b>	<b>(\$92,344)</b>	<b>(\$94,140)</b>	<b>(\$95,973)</b>	<b>(\$97,844)</b>	<b>(\$99,755)</b>

Source: KPPCSD and Ridgeline

**DRAFT**

**Table B-4**  
**Kensington Police Protection and Community Services District**  
**Operating Statement Detail - Waste Management Fund**

Description	FYE 2021	FYE 2022	FYE 2023	FYE 2024	FYE 2024	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
	Actual	Actual [1]	Actual	Actual YTD	Budget	Budget	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection
<i>Inflation Factor</i>							3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
<b>Revenue</b>															
Waste Removal Franchise Fee	\$108,250	\$66,551	\$114,399	\$85,642	\$120,000	\$120,000	\$123,600	\$127,308	\$131,127	\$135,061	\$139,113	\$143,286	\$147,585	\$152,012	\$156,573
Waste Management Grant	\$0	\$0	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$0	\$2,517	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$108,250</b>	<b>\$66,551</b>	<b>\$114,399</b>	<b>\$88,159</b>	<b>\$120,000</b>	<b>\$197,000</b>	<b>\$123,600</b>	<b>\$127,308</b>	<b>\$131,127</b>	<b>\$135,061</b>	<b>\$139,113</b>	<b>\$143,286</b>	<b>\$147,585</b>	<b>\$152,012</b>	<b>\$156,573</b>
<b>Expenses</b>															
Waste Removal Franchise Fee Exp	\$46,393	\$0	\$49,325	\$39,287	\$51,400	\$51,000	\$52,530	\$54,106	\$55,729	\$57,401	\$59,123	\$60,897	\$62,724	\$64,605	\$66,543
Waste Management Program Admin	\$0	\$0	\$0	\$0	\$68,490	\$31,000	\$30,619	\$31,767	\$32,086	\$33,297	\$33,628	\$34,907	\$35,251	\$36,600	\$36,958
Other Waste Management Exp	\$0	\$0	\$0	\$9,512	\$3,040	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628	\$5,796	\$5,970	\$6,149	\$6,334	\$6,524
Legal (Waste Management)	\$0	\$0	\$0	\$0	\$0	\$40,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Waste Management Grant Expenses	\$0	\$0	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$46,393</b>	<b>\$0</b>	<b>\$49,325</b>	<b>\$48,799</b>	<b>\$122,930</b>	<b>\$202,000</b>	<b>\$88,299</b>	<b>\$91,178</b>	<b>\$93,278</b>	<b>\$96,326</b>	<b>\$98,548</b>	<b>\$101,774</b>	<b>\$104,124</b>	<b>\$107,539</b>	<b>\$110,025</b>
<b>Net Income</b>	<b>\$61,857</b>	<b>\$66,551</b>	<b>\$65,074</b>	<b>\$39,360</b>	<b>(\$2,930)</b>	<b>(\$5,000)</b>	<b>\$35,301</b>	<b>\$36,130</b>	<b>\$37,849</b>	<b>\$38,735</b>	<b>\$40,565</b>	<b>\$41,512</b>	<b>\$43,461</b>	<b>\$44,473</b>	<b>\$46,548</b>

Source: KPPCSD and Ridgeline

[1] Limited financial information is available for the year. Net franchise fee revenues per audit report were used.



**DRAFT**

**Table B-5  
Kensington Police Protection and Community Services District  
Operating Statement Detail - District-Wide**

Description	FYE 2021 Actual	FYE 2022 Actual	FYE 2023 Actual	FYE 2024 Actual YTD	FYE 2024 Budget	FYE 2025 Budget	FYE 2026 Projection	FYE 2027 Projection	FYE 2028 Projection	FYE 2029 Projection	FYE 2030 Projection	FYE 2031 Projection	FYE 2032 Projection	FYE 2033 Projection	FYE 2034 Projection
<b>Revenue</b>															
General Fund	\$2,056,812	\$2,180,205	\$2,442,794	\$2,542,647	\$2,507,800	\$2,583,000	\$2,744,953	\$2,834,872	\$2,927,194	\$3,022,404	\$3,120,853	\$3,225,053	\$3,331,288	\$3,444,593	\$3,561,310
Police Fund	\$1,484,588	\$1,482,616	\$1,582,562	\$1,664,635	\$1,555,000	\$1,601,500	\$1,522,950	\$1,548,074	\$1,573,953	\$1,600,607	\$1,628,061	\$1,656,339	\$1,685,465	\$1,715,465	\$1,746,365
Parks Fund	\$61,512	\$233,729	\$107,823	\$313,975	\$277,000	\$138,000	\$141,240	\$144,577	\$118,015	\$121,555	\$125,202	\$128,958	\$132,826	\$136,811	\$140,916
Waste Management Fund	\$108,250	\$66,551	\$114,399	\$88,159	\$120,000	\$197,000	\$123,600	\$127,308	\$131,127	\$135,061	\$139,113	\$143,286	\$147,585	\$152,012	\$156,573
<b>Total Revenue</b>	<b>\$3,711,162</b>	<b>\$3,963,101</b>	<b>\$4,247,578</b>	<b>\$4,609,416</b>	<b>\$4,459,800</b>	<b>\$4,519,500</b>	<b>\$4,532,743</b>	<b>\$4,654,832</b>	<b>\$4,750,288</b>	<b>\$4,879,627</b>	<b>\$5,013,228</b>	<b>\$5,153,635</b>	<b>\$5,297,164</b>	<b>\$5,448,882</b>	<b>\$5,605,163</b>
<b>Expenses</b>															
General Fund	\$587,276	\$617,509	\$1,088,439	\$527,051	\$624,900	\$760,385	\$712,371	\$738,343	\$747,800	\$775,220	\$785,115	\$814,065	\$824,420	\$854,988	\$865,828
Police Fund	\$2,316,723	\$2,097,212	\$2,454,020	\$2,390,962	\$2,883,500	\$2,901,474	\$3,134,700	\$3,280,556	\$3,402,890	\$3,507,559	\$3,597,144	\$3,676,587	\$3,758,322	\$3,842,426	\$3,928,978
Parks Fund	\$113,710	\$183,750	\$166,849	\$161,028	\$215,000	\$191,896	\$196,757	\$201,749	\$206,875	\$212,139	\$217,545	\$223,097	\$228,799	\$234,655	\$240,670
Waste Management Fund	\$46,393	\$0	\$49,325	\$48,799	\$122,930	\$202,000	\$88,299	\$91,178	\$93,278	\$96,326	\$98,548	\$101,774	\$104,124	\$107,539	\$110,025
<b>Total Expenses</b>	<b>\$3,064,102</b>	<b>\$2,898,470</b>	<b>\$3,758,633</b>	<b>\$3,127,840</b>	<b>\$3,846,330</b>	<b>\$4,055,755</b>	<b>\$4,132,126</b>	<b>\$4,311,827</b>	<b>\$4,450,843</b>	<b>\$4,591,244</b>	<b>\$4,698,352</b>	<b>\$4,815,523</b>	<b>\$4,915,665</b>	<b>\$5,039,609</b>	<b>\$5,145,501</b>
<b>Cash Flow B4 Capital Outlay &amp; DS</b>	<b>\$647,059</b>	<b>\$1,064,631</b>	<b>\$488,945</b>	<b>\$1,481,576</b>	<b>\$613,470</b>	<b>\$463,745</b>	<b>\$400,617</b>	<b>\$343,005</b>	<b>\$299,445</b>	<b>\$288,383</b>	<b>\$314,876</b>	<b>\$338,112</b>	<b>\$381,499</b>	<b>\$409,273</b>	<b>\$459,662</b>
<b>Capital Outlay</b>															
General Fund	\$8,190	\$0	\$0	\$0	\$0	\$0	\$33,000	\$3,090	\$3,183	\$3,278	\$3,377	\$3,478	\$3,582	\$3,690	\$3,800
Police Fund	\$10,303	\$19,071	\$112,333	\$101,276	\$0	\$0	\$30,000	\$0	\$0	\$0	\$0	\$34,778	\$0	\$0	\$0
Parks Fund	\$171,302	\$26,806	\$121,661	\$47,332	\$80,000	\$30,000	\$30,000	\$30,000	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Capital Outlay</b>	<b>\$189,795</b>	<b>\$45,877</b>	<b>\$233,994</b>	<b>\$148,608</b>	<b>\$80,000</b>	<b>\$30,000</b>	<b>\$93,000</b>	<b>\$33,090</b>	<b>\$33,183</b>	<b>\$3,278</b>	<b>\$3,377</b>	<b>\$38,256</b>	<b>\$3,582</b>	<b>\$3,690</b>	<b>\$3,800</b>
<b>Cash Flow Before Debt Service</b>	<b>\$457,265</b>	<b>\$1,018,754</b>	<b>\$254,951</b>	<b>\$1,332,968</b>	<b>\$533,470</b>	<b>\$433,745</b>	<b>\$307,617</b>	<b>\$309,915</b>	<b>\$266,262</b>	<b>\$285,105</b>	<b>\$311,500</b>	<b>\$299,856</b>	<b>\$377,917</b>	<b>\$405,583</b>	<b>\$455,862</b>
<b>Debt Service</b>															
Police Fund	\$284,457	\$338,113	\$380,209	\$393,480	\$417,400	\$397,400	\$383,388	\$385,125	\$385,916	\$382,237	\$397,868	\$410,198	\$413,408	\$426,041	\$438,419
Parks Fund	\$30,517	\$30,517	\$30,517	\$30,517	\$30,500	\$30,517	\$30,517	\$30,517	\$30,517	\$30,517	\$0	\$0	\$0	\$0	\$0
<b>Total Debt Service</b>	<b>\$314,974</b>	<b>\$368,630</b>	<b>\$410,725</b>	<b>\$423,996</b>	<b>\$447,900</b>	<b>\$427,917</b>	<b>\$413,905</b>	<b>\$415,642</b>	<b>\$416,432</b>	<b>\$412,754</b>	<b>\$397,868</b>	<b>\$410,198</b>	<b>\$413,408</b>	<b>\$426,041</b>	<b>\$438,419</b>
<b>Net Cash Flow</b>															
General Fund	\$1,461,346	\$1,562,696	\$1,354,355	\$2,015,596	\$1,882,900	\$1,822,616	\$1,999,582	\$2,093,439	\$2,176,211	\$2,243,906	\$2,332,361	\$2,407,510	\$2,503,286	\$2,585,915	\$2,691,682
Police Fund	(\$1,126,895)	(\$971,780)	(\$1,364,000)	(\$1,221,083)	(\$1,745,900)	(\$1,697,374)	(\$2,025,138)	(\$2,117,607)	(\$2,214,853)	(\$2,289,189)	(\$2,366,951)	(\$2,465,224)	(\$2,486,265)	(\$2,553,002)	(\$2,621,032)
Parks Fund	(\$254,017)	(\$7,343)	(\$211,204)	\$75,098	(\$48,500)	(\$114,413)	(\$116,034)	(\$117,688)	(\$149,377)	(\$121,101)	(\$92,344)	(\$94,140)	(\$95,973)	(\$97,844)	(\$99,755)
Waste Management Fund	\$61,857	\$66,551	\$65,074	\$39,360	(\$2,930)	(\$5,000)	\$35,301	\$36,130	\$37,849	\$38,735	\$40,565	\$41,512	\$43,461	\$44,473	\$46,548
<b>Total Net Cash Flow</b>	<b>\$142,291</b>	<b>\$650,124</b>	<b>(\$155,774)</b>	<b>\$908,972</b>	<b>\$85,570</b>	<b>\$5,829</b>	<b>(\$106,288)</b>	<b>(\$105,726)</b>	<b>(\$150,170)</b>	<b>(\$127,649)</b>	<b>(\$86,368)</b>	<b>(\$110,341)</b>	<b>(\$35,491)</b>	<b>(\$20,458)</b>	<b>\$17,443</b>

Source: KPPCSD and Ridgeline

**Table B-6**  
**Kensington Police Protection and Community Services District**  
**Reserve Balance Detail**

Description	FYE 2021	FYE 2022	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
	Actual	Actual	Actual	Projected	Budget	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection
<b>Beginning Cash Balance</b>	\$1,969,692	\$2,059,807	\$2,661,049	\$2,605,834	\$2,796,316	\$2,802,144	\$2,695,857	\$2,590,130	\$2,439,960	\$2,312,311	\$2,225,943	\$2,115,602	\$2,080,110	\$2,059,652
Revenues	\$3,711,162	\$3,963,101	\$4,247,578	\$4,609,416	\$4,519,500	\$4,532,743	\$4,654,832	\$4,750,288	\$4,879,627	\$5,013,228	\$5,153,635	\$5,297,164	\$5,448,882	\$5,605,163
Expenditures	(\$3,064,102)	(\$2,898,470)	(\$3,758,633)	(\$3,846,330)	(\$4,055,755)	(\$4,132,126)	(\$4,311,827)	(\$4,450,843)	(\$4,591,244)	(\$4,698,352)	(\$4,815,523)	(\$4,915,665)	(\$5,039,609)	(\$5,145,501)
Capital Outlay	(\$189,795)	(\$45,877)	(\$233,994)	(\$148,608)	(\$30,000)	(\$93,000)	(\$33,090)	(\$33,183)	(\$3,278)	(\$3,377)	(\$38,256)	(\$3,582)	(\$3,690)	(\$3,800)
Debt Services	(\$314,974)	(\$368,630)	(\$410,725)	(\$423,996)	(\$427,917)	(\$413,905)	(\$415,642)	(\$416,432)	(\$412,754)	(\$397,868)	(\$410,198)	(\$413,408)	(\$426,041)	(\$438,419)
Other Financing Sources / Adjustments	(\$52,176)	(\$48,882)	\$100,560	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Ending Cash Balance</b>	<b>\$2,059,807</b>	<b>\$2,661,049</b>	<b>\$2,605,834</b>	<b>\$2,796,316</b>	<b>\$2,802,144</b>	<b>\$2,695,857</b>	<b>\$2,590,130</b>	<b>\$2,439,960</b>	<b>\$2,312,311</b>	<b>\$2,225,943</b>	<b>\$2,115,602</b>	<b>\$2,080,110</b>	<b>\$2,059,652</b>	<b>\$2,077,096</b>

Source: KPPCSD and Ridgeline

# Fiscal Analysis Overview



August 8, 2024



Municipal Advisory | Pension Cost Optimization | Financial Planning

## Kensington Police Protection and Community Services District



# Fiscal Analysis Methodology



- Detailed staffing model (50-54% of total expenses)
- **Separate historical and projection models for each fund:**
  - Review of capital assets (buildings and vehicles)
  - Review of outstanding debt obligations
  - Review of pension liability
  - Review of OPEB Liability and Trust
  - Historical revenues and costs, 2025 budget, line-item projections
- **Multiple rounds of review with staff**

# Fiscal Analysis – Key Assumptions



- Conservative approach – error on the side of caution
- District is fully staffed at all times
- Escalation Factors:
  - Property taxes increase at 3.5% per year
  - General inflation of 3%
  - Salaries increase at 1.7% after approved step increases are completed
  - Medical costs increase at 5% per year
  - CalPERS: Normal Cost increases at 0.05% of salaries per year; UAL is based on actuarial report
- Capital Outlay mostly covered through grants

# Fiscal Analysis – Fund-Level Overview



**General Fund** generates annual operating surplus



**Police Fund** generates annual operating deficit, which is covered by the General Fund



**Parks Fund** generates annual operating deficit, which is covered by the General Fund

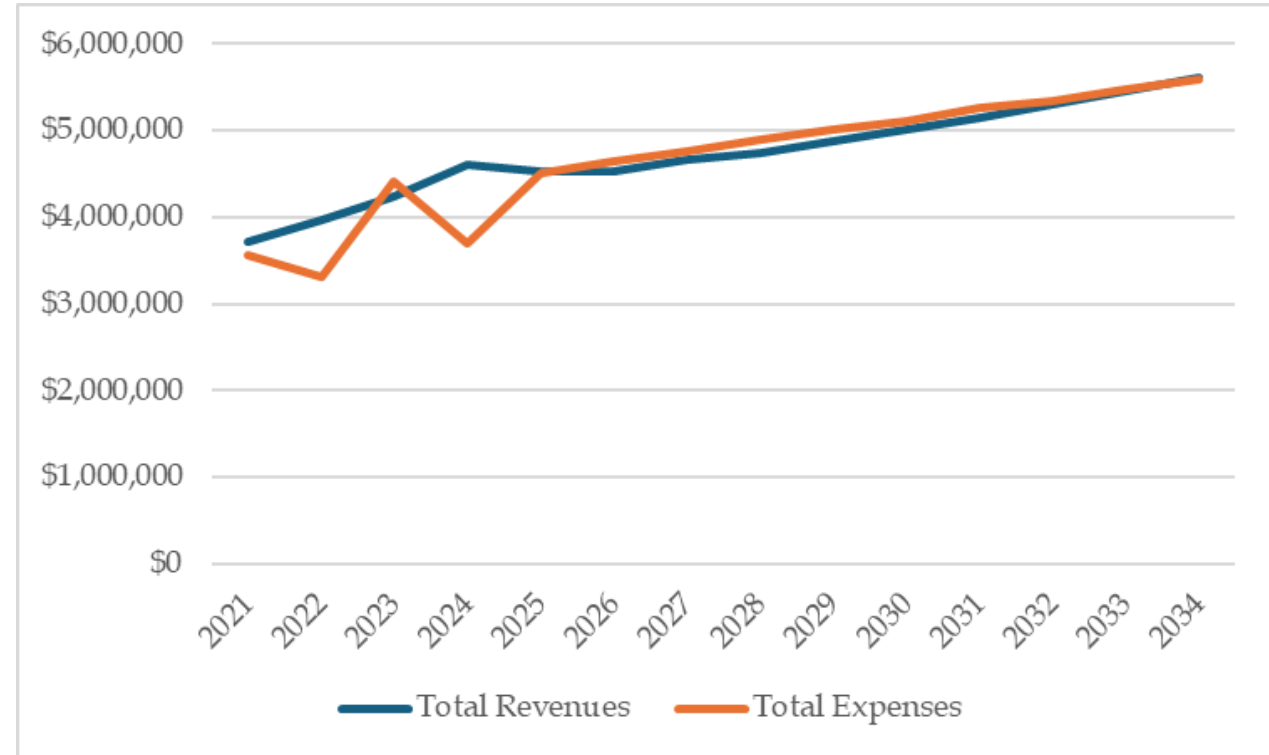


**Waste Management Fund** operates at long-term break-even (small surplus)

# Combined Net Operating Results



FYE		Total Revenues	Total Expenses [1]	Operating Surplus
2021	Historical	\$3,711,162	\$3,568,871	\$142,291
2022		\$3,963,101	\$3,312,977	\$650,124
2023		\$4,247,578	\$4,403,352	(\$155,774)
2024		\$4,609,416	\$3,700,444	\$908,972
2025	Projected	\$4,519,500	\$4,513,672	\$5,829
2026		\$4,532,743	\$4,639,031	(\$106,288)
2027		\$4,654,832	\$4,760,558	(\$105,726)
2028		\$4,750,288	\$4,900,459	(\$150,170)
2029		\$4,879,627	\$5,007,275	(\$127,649)
2030		\$5,013,228	\$5,099,596	(\$86,368)
2031		\$5,153,635	\$5,263,977	(\$110,341)
2032		\$5,297,164	\$5,332,656	(\$35,491)
2033		\$5,448,882	\$5,469,340	(\$20,458)
2034		\$5,605,163	\$5,587,720	\$17,443



Sources: KPPCSD and Ridgeline

[1] Includes capital outlay and debt services.

# Key Conclusions



KPPCSD is projected to operate near break-even, while continuing to provide same level of services and facilities



Any major capital projects, expansion of services, and District building require additional funding (grants, assessments, bonds, etc.)



# Permanent Location Scenarios



- **Alternative 1:** Remain at Current Location (possibly buy out modular unit)
- **Alternative 2:** Modular Building at District-Owned Land
  - \$2-4M total cost
  - \$82-157 per parcel (assuming 100% financing)
- **Alternative 3:** Permanent Building at District-Owned Land
  - \$10-12M total cost
  - \$378-452 per parcel (assuming 100% financing)
- **Alternative 4:** Kensington Public Safety Building – does not work, but may accommodate administrative personnel

# Next Steps



- Receive and incorporate Board feedback
- Incorporate FYE 2024 financial statements
- Incorporate FYE 2023 CalPERS actuarial report and FYE 2024 investment return impact
- Finalize analysis for combined study

# Questions?



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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

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### **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

August 8, 2024

Page 2 of 3

“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)

	<b>Jun 30, 24</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
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
<b>Total Checking/Savings</b>	2,783,688
<b>Accounts Receivable</b>	336,811
<b>Total Current Assets</b>	3,120,498
<b>Fixed Assets</b>	5,424,534
<b>Other Assets</b>	
190 · Deferred Outflows - OPEB	694,408
191 · Deferred Outflows - Pension	3,157,152
<b>Total Other Assets</b>	3,851,560
<b>TOTAL ASSETS</b>	<b>12,396,593</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	39,981
Credit Cards	2,124
Other Current Liabilities	78,930
<b>Total Current Liabilities</b>	121,035
<b>Long Term Liabilities</b>	
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
<b>Total Long Term Liabilities</b>	7,288,944
<b>Total Liabilities</b>	7,409,979
<b>Equity</b>	4,986,613
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>\$ 12,396,593</b>

**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
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
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%
<b>Total 400 · Property Tax Revenue</b>	<b>(246,683)</b>	<b>3,841,365</b>	<b>3,955,000</b>	<b>(113,635)</b>	<b>97%</b>
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%
<b>Total 420 · Park/Rec Activities Revenue</b>	<b>248,696</b>	<b>562,670</b>	<b>277,000</b>	<b>285,670</b>	<b>203%</b>
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%
<b>Total 440 · District Activities Revenue</b>	<b>92,907</b>	<b>185,200</b>	<b>198,500</b>	<b>(13,300)</b>	<b>93%</b>
460 · Waste Removal Revenue					
461 · Waste Removal Franchise Fee	39,573	125,216	-	125,216	100%
<b>Total 460 · Waste Removal Revenue</b>	<b>39,573</b>	<b>125,216</b>	<b>-</b>	<b>125,216</b>	<b>100%</b>
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%
<b>Total Income</b>	<b>139,370</b>	<b>4,748,787</b>	<b>4,459,800</b>	<b>288,987</b>	<b>106%</b>
<b>Gross Profit</b>	<b>139,370</b>	<b>4,748,787</b>	<b>4,459,800</b>	<b>288,987</b>	<b>106%</b>
<b>Expense</b>					
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%
<b>Total 502 · Officers Salaries</b>	<b>152,031</b>	<b>1,040,326</b>	<b>1,230,200</b>	<b>(189,874)</b>	<b>85%</b>
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%
<b>Total 500 · Police Salary and Benefit Exp</b>	<b>221,684</b>	<b>2,258,384</b>	<b>2,508,100</b>	<b>(249,716)</b>	<b>90%</b>



**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%
<b>Total 750 · Waste Management Expenses</b>	<b>82,867</b>	<b>131,663</b>	<b>122,930</b>	<b>8,733</b>	<b>107%</b>
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%
<b>Total 800 · District Expenses</b>	<b>65,448</b>	<b>597,502</b>	<b>624,900</b>	<b>(27,398)</b>	<b>96%</b>
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%
<b>Total 950 · Capital Outlay</b>	<b>2,073</b>	<b>150,680</b>	<b>80,000</b>	<b>70,680</b>	<b>188%</b>
997 · Payroll Expense	294	3,109	-	3,109	100%
<b>Total Expense</b>	<b>426,733</b>	<b>4,133,099</b>	<b>4,343,730</b>	<b>(210,631)</b>	<b>95%</b>
<b>Net Ordinary Income</b>	<b>(287,363)</b>	<b>615,687</b>	<b>116,070</b>	<b>499,617</b>	<b>530%</b>
Other Income/Expense					
Other Expense					
700 · Bond Expense					
975 · Community Center Loan Repayment	25,325	25,325	30,500	(5,175)	83%
<b>Total 700 · Bond Expense</b>	<b>25,325</b>	<b>25,325</b>	<b>30,500</b>	<b>(5,175)</b>	<b>83%</b>
<b>Total Other Expense</b>	<b>25,325</b>	<b>25,325</b>	<b>30,500</b>	<b>(5,175)</b>	<b>83%</b>
<b>Net Other Income</b>	<b>(25,325)</b>	<b>(25,325)</b>	<b>(30,500)</b>	<b>5,175</b>	<b>83%</b>
<b>Net Income</b>	<b>\$ (312,688)</b>	<b>\$ 590,362</b>	<b>\$ 85,570</b>	<b>\$ 504,792</b>	<b>690%</b>

**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
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>400 · Property Tax Revenue</b>					
401 · Levy Tax - Co. Prop. 1%	\$ (208,809)	\$ 2,224,946	\$ 2,400,000	\$ (175,054)	93%
418 · Reimbursements/Refunds	-	586	-	586	100%
<b>Total 400 · Property Tax Revenue</b>	<u>(208,809)</u>	<u>2,225,532</u>	<u>2,400,000</u>	<u>(174,468)</u>	<u>93%</u>
<b>440 · District Activities Revenue</b>					
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%
<b>Total 440 · District Activities Revenue</b>	<u>92,907</u>	<u>181,705</u>	<u>78,500</u>	<u>103,205</u>	<u>231%</u>
480 · Rental Revenue	4,877	24,386	29,300	(4,915)	83%
<b>Total Income</b>	<u>(111,024)</u>	<u>2,431,623</u>	<u>2,507,800</u>	<u>(76,177)</u>	<u>97%</u>
<b>Gross Profit</b>	(111,024)	2,431,623	2,507,800	(76,177)	97%
<b>Expense</b>					
<b>800 · District Expenses</b>					
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%
<b>Total 800 · District Expenses</b>	<u>65,448</u>	<u>597,502</u>	<u>624,900</u>	<u>(27,398)</u>	<u>96%</u>
997 · Payroll Expense	294	3,109	-	3,109	100%
<b>Total Expense</b>	<u>65,742</u>	<u>600,611</u>	<u>624,900</u>	<u>(24,289)</u>	<u>96%</u>
<b>Net Ordinary Income</b>	<u>(176,767)</u>	<u>1,831,012</u>	<u>1,882,900</u>	<u>(51,888)</u>	<u>97%</u>
<b>Net Income</b>	<u>\$ (176,767)</u>	<u>\$ 1,831,012</u>	<u>\$ 1,882,900</u>	<u>\$ (51,888)</u>	<u>97%</u>

**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
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
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%
<b>Total 400 · Property Tax Revenue</b>	<b>(37,875)</b>	<b>1,615,833</b>	<b>1,555,000</b>	<b>60,833</b>	<b>104%</b>
431 · Unrealized Gains/Loss	-	9,950	-	9,950	100%
440 · District Activities Revenue					
458 · Other District Rev - Allocation	-	978	-	978	100%
<b>Total 440 · District Activities Revenue</b>	<b>-</b>	<b>978</b>	<b>-</b>	<b>978</b>	<b>100%</b>
<b>Total Income</b>	<b>(37,875)</b>	<b>1,626,761</b>	<b>1,555,000</b>	<b>71,761</b>	<b>105%</b>
<b>Gross Profit</b>	<b>(37,875)</b>	<b>1,626,761</b>	<b>1,555,000</b>	<b>71,761</b>	<b>105%</b>
<b>Expense</b>					
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%
<b>Total 502 · Officers Salaries</b>	<b>152,031</b>	<b>1,040,326</b>	<b>1,230,200</b>	<b>(189,874)</b>	<b>85%</b>
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%
<b>Total 500 · Police Salary and Benefit Exp</b>	<b>221,684</b>	<b>2,258,384</b>	<b>2,508,100</b>	<b>(249,716)</b>	<b>90%</b>
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%
<b>Total 550 · Police Operating Expenses</b>	<b>23,517</b>	<b>792,066</b>	<b>792,300</b>	<b>(234)</b>	<b>100%</b>
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%
<b>Total 950 · Capital Outlay</b>	<b>-</b>	<b>101,275</b>	<b>-</b>	<b>101,275</b>	<b>100%</b>
<b>Total Expense</b>	<b>245,201</b>	<b>3,153,025</b>	<b>3,300,900</b>	<b>(147,875)</b>	<b>96%</b>
<b>Net Ordinary Income</b>	<b>(283,075)</b>	<b>(1,526,264)</b>	<b>(1,745,900)</b>	<b>219,636</b>	<b>87%</b>
<b>Net Income</b>	<b>\$ (283,075)</b>	<b>\$ (1,526,264)</b>	<b>\$ (1,745,900)</b>	<b>\$ 219,636</b>	<b>87%</b>

**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
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
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%
<b>Total 420 · Park/Rec Activities Revenue</b>	<b>248,696</b>	<b>562,670</b>	<b>277,000</b>	<b>285,670</b>	<b>203%</b>
<b>Total Income</b>	<b>248,696</b>	<b>562,670</b>	<b>277,000</b>	<b>285,670</b>	<b>203%</b>
<b>Gross Profit</b>	<b>248,696</b>	<b>562,670</b>	<b>277,000</b>	<b>285,670</b>	<b>203%</b>
<b>Expense</b>					
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%
<b>Total 600 · Park/Rec Sal &amp; Ben</b>	<b>9,393</b>	<b>68,058</b>	<b>104,600</b>	<b>(36,542)</b>	<b>65%</b>
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%
<b>Total 640 · Community Center Expenses</b>	<b>7,163</b>	<b>67,742</b>	<b>58,400</b>	<b>9,342</b>	<b>116%</b>
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%
<b>Total 650 · Park</b>	<b>13,656</b>	<b>61,651</b>	<b>52,000</b>	<b>9,651</b>	<b>119%</b>
<b>Total 635 · Park/Recreation Expenses</b>	<b>20,820</b>	<b>129,393</b>	<b>110,400</b>	<b>18,993</b>	<b>117%</b>
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%
<b>Total 950 · Capital Outlay</b>	<b>2,073</b>	<b>49,404</b>	<b>80,000</b>	<b>(30,596)</b>	<b>62%</b>
<b>Total Expense</b>	<b>32,924</b>	<b>247,801</b>	<b>295,000</b>	<b>(47,199)</b>	<b>84%</b>
<b>Net Ordinary Income</b>	<b>215,772</b>	<b>314,869</b>	<b>(18,000)</b>	<b>332,869</b>	<b>-1,749%</b>
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
700 · Bond Expense					
975 · Community Center Loan Repayment	25,325	25,325	30,500	(5,175)	83%
<b>Total 700 · Bond Expense</b>	<b>25,325</b>	<b>25,325</b>	<b>30,500</b>	<b>(5,175)</b>	<b>83%</b>
<b>Total Other Expense</b>	<b>25,325</b>	<b>25,325</b>	<b>30,500</b>	<b>(5,175)</b>	<b>83%</b>
<b>Net Other Income</b>	<b>(25,325)</b>	<b>(25,325)</b>	<b>(30,500)</b>	<b>5,175</b>	<b>83%</b>
<b>Net Income</b>	<b>\$ 190,447</b>	<b>\$ 289,544</b>	<b>\$ (48,500)</b>	<b>\$ 338,044</b>	<b>-597%</b>

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

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

	General Fund		Police	
	Actual	Budget	Actual	Budget
<b>Revenues</b>	2,431,623	2,507,800	1,626,761	1,555,000
<b>Operating expense</b>	\$ (600,611)	\$ (624,900)	\$ (3,051,750)	\$ (3,300,900)
<b>Capital</b>			\$ (101,275)	\$ -
<b>Net</b>	\$ 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**

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

**Solid Waste**

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