



KENSINGTON COMMUNITY SERVICE DISTRICT

REGULAR MEETING OF THE FINANCE COMMITTEE

AGENDA

Monday, March 23, 2026, 4:00pm

Kensington Community Center, Meeting Room 3, 59 Arlington Avenue, Kensington, CA 94707 (in-person and hybrid)

How to Submit Public Comments:

Prior to the meeting: Members of the public may submit public comment to the Board Clerk prior to the meeting by emailing: public.comment@kensingtonfire.org up to two hours before the meeting start time. Such comments will be noted as received and their contents orally summarized; however, if you attend the meeting, you will need to make your comment during the meeting.

During the meeting: Public comment will be taken on each agenda item, and comment on issues not on the agenda will be taken at the beginning of the meeting (*regular meetings only*). Please address your comments to the Committee and not to staff and/or the audience. Members of the public who attend the meeting either in-person or via Zoom are allowed to provide public comment verbally with a maximum allowance of 3 minutes per individual comment, subject to the Chair's discretion. Each member of the public will be allotted the same maximum number of minutes to speak as set by the Chair, except that public speakers using interpretation assistance will be allowed to testify for twice the amount of the public testimony time limit (California Government Code section 54954.3(a)).

In-person: At points in the meeting when the meeting chair requests public comment, members of the public participating in-person can simply raise their hand to be recognized.

Via Zoom: If participating via internet, please click the "raise hand" feature located within the Zoom application screen. If connected via telephone, please dial "*9" (star, nine).

Accommodations: To enable the District to make reasonable arrangements to ensure accessibility to this meeting (28 CFR 35.102-35.104 ADA Title 1), if you need special assistance to participate, please email public.comment@kensingtonfire.org 48 hours prior to the meeting.

Agenda and supplemental materials: This agenda is available on the KFPD website under the relevant meeting date: <https://www.kensingtonfire.org/finance-committee>. Please note that supplemental materials will be posted on the website with the agenda as soon as they are available prior to the meeting. Additional information or materials may be presented at the meeting itself.

PLEASE NOTE: The District will use Zoom to allow virtual access to this meeting. This additional means of access is provided as a courtesy to the public and is not required by law. The meeting will continue to be conducted at the physical address provided above regardless of any interruption or failure of the Zoom transmission.

Hybrid Meeting Option via Zoom Internet Address:

<https://us02web.zoom.us/j/86170596257?pwd=sXocb9vd8ZvBNDSifXW8rKb1GtjnPm.1>

Telephone Access:

(669) 444-9171 or (253) 205-0468 or (719) 359-4580

Webinar ID: 861 7059 6257

Passcode: 5 706102

1. Call To Order/Roll Call

Director Artis and Director Gough

2. Public Comment

Under “Public Comment,” the public may address the Committee on any subject not listed on the agenda. Please address your comments to the Committee and not to staff and/or the audience. Each speaker may address the Committee once under Public Comment for a limit of three minutes. The public will be given an opportunity to speak on each agenda item and once the public comment portion of any item on this agenda has been closed by the Committee, no further comment from the public will be permitted unless authorized by the Committee. The Committee cannot act on items not listed on the agenda and, therefore, cannot respond to non-agenda issues brought up under Public Comment other than to provide general information.

3. Adoption Of Consent Items

Items listed below are consent items, which are considered routine by the Committee and will be enacted by one motion. The Committee has received and considered reports and recommendations prior to assigning consent item designations to the various items. Copies of the reports are available to the public. The disposition of the item is indicated. There will be no separate discussion of consent items. If discussion is requested for an item, it will be removed from the list of consent items and considered separately on the agenda.

a. Approval of Finance Committee Meeting Minutes of 06/04/2025

4. Committee Announcements / Informational Items

a. Notice of Finance Committee Meeting Cancellation
The Finance Committee meeting scheduled for January 8, 2026, was cancelled due to lack of quorum

5. Old Business - None

6. New Business

a. Review and approve Finance Committee Protocols

b. Fiscal Year 2025-2026 budget recap

c. Fiscal Year 2026-2027 budget

7. Future Agenda Items

The list of future agenda items discussed during the meeting will be summarized here.

8. Adjournment

The next meeting of the KCSD Finance Committee will be held on a date to be listed on the District’s website and posted at three public locations 72-hours prior to the meeting.



KENSINGTON FIRE PROTECTION DISTRICT
FINANCE COMMITTEE
REGULAR MEETING MINUTES

DATE/TIME: June 4, 2025, 3:30PM

LOCATION: Kensington Community Center-Room 3, 59 Arlington Avenue, Kensington (and hybrid)

PRESENT: Directors: Secretary Rick Artis, Director Watt
Staff: General Manager Mary Morris-Mayorga, Administrative Assistant,
Raychel Jackson, Fire Chief Eric Saylor

1. CALL TO ORDER/ROLL CALL

Committee member Artis called the meeting to order at 3:41 p.m. and confirmed the roll call.

2. PUBLIC COMMENT (00:00:41)

3. ADOPTION OF CONSENT ITEMS

a. Approval of the General Manager’s Timesheets (02/01/2025 through 05/31/2025)

b. Approval of Minutes for the regular meeting on 02/28/2025

Moved/Seconded: Watt/Artis Action: Approved Consent Calendar Ayes: Watt, Artis Noes: None Abstain: None Absent: None Video Time Stamped: 00:00:59

4. OLD BUSINESS – None

5. NEW BUSINESS

a. Review FY2025-26 Fee Schedule for El Cerrito-Kensington Fire Department Contract (00:01:39)

The committee reviewed the preliminary fee schedule with Chief Saylor noting that the City has not adopted a final budget so it is possible for there to be minor line-item changes. If the final is adopted in time for the Board of Directors meeting on June 18th, those changes will be incorporated

b. Review FY2025-26 Draft Budget (including financial forecast) (00:33:25)

The committee discussed, made inquiries, then agreed to advance to the Board with a revised amount of \$25,000 for the Hazardous Vegetation Reimbursement Grant as this represents those currently in progress for potential award which may occur after fiscal year end.

6. FUTURE AGENDA ITEMS

7. ADJOURNMENT: The meeting adjourned at 4:55 p.m.

The next meeting of the KFPD Finance Committee will be held on a date to be listed on the District’s website and posted at three public locations 72-hours prior to the meeting.

MINUTES PREPARED BY: Raychel Jackson and Mary Morris-Mayorga

These minutes were approved at the Finance Committee Meeting of the Kensington Community Services District on January 8, 2026.

Attest: _____
Finance Committee Member



DATE: March 23, 2026
TO: Finance Committee
FROM: David Aranda, KPPCSD Interim General Manager
Mary A. Morris-Mayorga, Consultant
SUBJECT: Review and approve Finance Committee Protocols

As the Kensington Community Services District (KCSD) Finance Committee is newly created following the consolidation, it is recommended that Finance Committee Protocols be established to help guide its members. To facilitate this, a draft has been developed for review and input by the committee.

Finance Committee Protocols (DRAFT)

Purpose

The Finance Committee has been established as a standing committee to assist the Board of Directors with good governance by providing oversight of the District's financial management through: review of budget preparation and monitoring; development of financial forecasts; and other matters as referred by the Board of Directors.

Composition, Appointment, and Term

The Finance Committee will be comprised of two Board directors who will be appointed annually (and as vacancies occur) for a term of one year by the Board President with approval by a majority of the Board of Directors.

Meetings and Staffing

Meetings will typically be at least twice per year to support governance financial oversight of budget development and mid-year budget review in May and January, respectively, or as needed. Staff support for the Finance Committee will be the General Manager (or Interim), board clerk or administrative staff/consultant, and finance team members as deemed necessary by the General Manager. Staff direction will be provided by the General Manager. Committees may not direct staff to perform specific duties unless authorized by the Board of Directors.

Meeting Attendance

Standing committees serve an important role in assisting to fulfill the District's mission and goals by supporting the work of Board of Directors. Regular meeting attendance by members is critical in establishing a meeting quorum and to the success of the committee. Remote attendance is possible provided that it complies with the Brown Act (see attached – *note: only traditional Brown Act or State of Emergency options currently apply to a committee of two*).

Committee Authority and Recommendations

Committee motions and recommendations shall be advisory to the Board of Directors. Committees do not have the authority to commit the District to any expenditure or obligation. Generally, committee members should reach a consensus on recommendations to present to the Board of Directors. When consensus is not reached, the committee is encouraged to work with the General Manager on a supported compromise; however, alternative recommendations can be forwarded to the Board of Directors through the General Manager for further direction if necessary.



Kensington Community Services District

Board and Committee Member Remote Meeting Attendance

(Last update – November 18, 2025)

Teleconferencing Options:

1. Traditional Brown Act - Gov't Code Section 54953(b)

A meeting of individuals in different locations, connected by electronic means, through either audio or video, or both. Requires:

- at least a quorum of members must participate from locations within District;
- agendas are posted at teleconferencing location(s) specifying all locations;
- public access and opportunity to speak is provided at each location; and
- all votes are taken by roll call.

Action needed by Board/Committee Member:

- Notify Board President/Committee Chair/GM prior to agenda preparation (or as soon as possible prior to posting).
- Provide specific location for teleconference participation.
- Confirm agenda posting ability, public access, and actual posting once completed.

2. Reasonable Accommodation - Gov't Code Section 54953.8

Legislative body members may participate by teleconference as an accommodation for a disability. The member must participate using both audio and visual technology and must disclose if another adult is in the room with them, and the general nature of that person's relationship with the member; the teleconferencing member's participation counts towards a quorum at the same physical location as the members participating in person.

3. State of Emergency - Gov't Code Section 54953(e)

4. Just Cause or Emergency – Gov't Code Section 54953(f)(2)

The Board/Committee can use teleconferencing without noticing each teleconference location or making it publicly accessible, provided at least a quorum of the Board/Committee participates in person at a single physical location that is identified on the agenda, open to the public, and within the boundaries of the District, and provided that other requirements regarding accessibility are met. However, an individual member of the Board/Committee may participate remotely for one of the following:

- “just cause”: a childcare or caregiving need of a child, parent, grandparent, grandchild, sibling, spouse, or domestic partner; contagious illness; a need related to a physical or mental disability; or travel while on official business of the legislative body or another state/local agency. Under this provision, a member is limited to participating remotely in two meetings per calendar year.
- “emergency circumstances”: defined as a physical or family emergency that prevents the member from attending in person, the member can participate remotely by requesting approval to do so from the Board/Committee. The Board/Committee may take action on the request as soon as possible, including at the beginning of the meeting, even if there was not sufficient time to place the request formally on the agenda.

Under either circumstance, the member must give a general description of the circumstances relating to their need to appear remotely, but need not disclose any medical diagnosis, disability, or other confidential medical information. The member shall publicly disclose at the meeting before any action is taken, whether any other individuals 18 years of age or older are present in the room at the remote location with the member, and the general nature of the member's relationship with any such individuals. The member shall participate through both audio and visual technology. The member may not participate remotely for more than two meetings per year, if the legislative body regularly meets once per month or less.

Action needed by Board/Committee Member:

- Notify Board President/Committee Chair/GM as soon as possible and which circumstance applies.

Action needed by Board/Committee at Meeting:

- Announce and take action to approve the remote participation request.

KENSINGTON COMMUNITY SERVICES DISTRICT



**MONTHLY FINANCIALS
FOR THE PERIOD JULY 1, 2025 THROUGH FEBRUARY 28, 2026**



Kensington Community Services District
Balance Sheet Unaudited
 For Period July 1, 2025 to February 28, 2026

Line	Account	
1	Current Assets	
2	Bank Accounts	
3	100 Petty Cash	100
4	101 Five Star Checking	267,577
5	103 Five Star Saving	1,626,618
6	105 CLASS - KPPCSD	889,120
7	106 Checking FSA	3,517
8	107 CLASS - PATHS	35,786
9	139 LAIF-District	4,613,000
10	Total Bank Accounts	\$ 7,435,718
11	Other Current Assets	
12	153 Prepaid Expenses	161,961
13	Total Other Current Assets	\$ 161,961
14	Total Current Assets	\$ 7,597,679
15	Fixed Assets	
16	160 Police Fixed Assets	
17	161 Police Bldg Improvements	200,061
18	162 Patrol Cars	613,622
19	163 Patrol Cars Accessories	43,673
20	165 Personal Police Equipment	72,587
21	166 Police Traffic Equipment	19,008
22	167 Station Equipment-Police	65,694
23	168 Office Furn & Equip	11,333
24	169 Computer Equip	111,257
25	Total 160 Police Fixed Assets	\$ 1,137,236
26	170 Park/Rec Fixed Assets	
27	171 Land	2,808,347
28	172 Community Center Building	2,310,260
29	173 Community Center Improvements	158,833
30	174 Park Improvements	919,380
31	178 Pk/R Furn & Fixtures	50,600
32	188 Construction in Progress	11,817
33	Total 170 Park/Rec Fixed Assets	\$ 6,259,238
34	189 Accumulated Depreciation	(1,992,625)
35	Total Fixed Assets	\$ 5,403,849
36	Other Assets	
37	190 Deferred Outflows - OPEB	115,679
38	191 Deferred Outflows - Pension	1,063,572

Fire Fund

39	Total Other Assets	\$ 1,179,251
40	TOTAL ASSETS	\$ 14,180,779
41	LIABILITIES AND EQUITY	
42	Liabilities	
43	Current Liabilities	
44	Accounts Payable	
45	200 Due to Other Funds	4,613,266
46	210 Accounts Payable	28,435
47	Total Accounts Payable	\$ 4,641,701
48	Other Current Liabilities	
49	220 Payroll Liabilities	
50	225 PERS - (District Portion)	
51	231 AFLAC	39
52	Total 220 Payroll Liabilities	\$ 39
53	802 FSA Liability (Lively)	
54	517 FSA Liability - Police	771
55	806 FSA Liability - Adm	157
56	Total 802 FSA Liability (Lively)	\$ 928
57	Total Other Current Liabilities	\$ 966
58	Total Current Liabilities	\$ 4,642,667
59	Long-Term Liabilities	
60	240 2020 Pension Obligation Bond	
61	241 2020 POB - ST Portion	188,000
62	242 2020 POB - LT Portion	3,533,000
63	Total 240 2020 Pension Obligation Bond	\$ 3,721,000
64	265 Compensated Absence/Vac Buyback	166,664
65	290 Community Center Loan	
66	291 Community Center Loan - ST	26,318
67	292 Community Center Loan - LT	85,009
68	Total 290 Community Center Loan	\$ 111,327
69	293 Vehicle Capital Lease	146,533
70	295 Net OPEB Liability	(748,239)
71	296 Net Pension Liability	1,061,775
72	297 Deferred Inflows - OPEB	157,210
73	298 Deferred Inflows - Pension	697,377
74	Total Long-Term Liabilities	\$ 5,313,648
75	Total Liabilities	\$ 9,956,315
76	Equity	
77	350 Invest. in Assets	5,164,503
78	390 Retained Earnings	(522,045)
79	395 Prior Period Adjustment	(162,591)
80	Net Income	(255,403)
81	Total Equity	\$ 4,224,464
82	TOTAL LIABILITIES AND EQUITY	\$ 14,180,779



Kensington Community Services District
Fire Dept Balance Sheet Unaudited
 For Period July 1, 2025 to February 28, 2026

Line	Account	
1	Assets	
2	Current Assets	
3	Bank Accounts	
4	General Fund	306,662
5	KFPD Revolving Acct - Gen Fund	35,371
6	Money Market	936,505
7	Special Tax Fund	47,694
8	Total for Bank Accounts	\$ 1,326,231
9	Accounts Receivable	
10	Accounts Receivable	4,806
11	Advance on Supplemental Taxes	102,324
12	Advance on Taxes	2,074,907
13	Total for Accounts Receivable	\$ 2,182,037
14	Other Current Assets	
15	Prepaid CERBT - Retiree Trust	802,416
16	Prepaid Exp.	1,556
17	Tax Money in KCSD LAIF	4,612,990
18	Total for Other Current Assets	\$ 5,416,962
19	Total for Current Assets	\$ 8,925,229
20	Fixed Assets	
21	Accumulated Depreciation - Bldg	(1,410,184)
22	Accumulated Depreciation-Equip	(1,023,224)
23	Building and Improvements	12,268,543
24	Current Capital Outlay	
25	PSB Renovation Hard Cost	5,093
26	Temp Facilities - Decommission	28,457
27	Total for Current Capital Outlay	\$ 33,550
28	Fixed Assets	
29	Equipment	1,976,576
30	Land	5,800
31	Total for Fixed Assets	11,851,061
32	Other Assets	
33	Deferred Outflow of Res. - OPEB	68,093
34	Suspense	279
35	Total for Other Assets	\$ 68,372
36	Total for Assets	\$ 20,844,662
37	Current Liabilities	
38	Accounts Payable	(297,258)

39	Due To Other Funds	(214)
40	Due to Other - Issued by CCC	698,153
41	Due to Revolving Acct - Gen Fnd	11,512
42	Total for Accounts Payable	\$ 412,193
43	Credit Cards	
44	Five Star CC	2,299
45	Total for Credit Cards	\$ 2,299
46	Other Current Liabilities	
47	Interest Payable	(28,561)
48	PSB Renovation Loan	2,160,000
49	Total for Other Current Liabilities	\$ 2,131,439
50	Total for Current Liabilities	\$ 2,545,931
51	Long-term Liabilities	
52	EI Cerrito Reconciliation Liab.	153,182
53	Total for Long-term Liabilities	\$ 153,182
54	Total for Liabilities	\$ 2,699,113
55	Equity	
56	Fund Equity - Capital Projects	3,213,661
57	Fund Equity - General	3,889,496
58	Fund Equity - Gen Fixed Asset	2,222,992
59	Fund Equity - Special Revenue	109,075
60	Fund Equity	6,291,575
61	Net Income	2,418,750
62	Total for Equity	\$ 18,145,549
63	Total for Liabilities and Equity	\$ 20,844,662



Kensington Community Services District
Budget vs. Actuals: General Fund Unaudited
 For Period July 1, 2025 to February 28, 2026

Line	Account	Feb-26	FY26 YTD Actual	FY 26 Budget	% of Budget
1	Income				
2	400 Property Tax Revenue				
3	401 Levy Tax - Co. Prop. 1%		1,484,391	2,575,000	58%
4	Total 400 Property Tax Revenue	\$ -	\$ 1,484,391	\$ 2,575,000	58%
5	440 Interest and Admin Charges				
6	456 Interest	12,798	86,124	75,000	115%
7	458 Other District Rev - Allocation			25,844	0%
8	Total 440 Interest and Admin Charges	\$ 12,798	\$ 86,124	\$ 100,844	85%
9	Total Income	\$ 12,798	\$ 1,570,515	\$ 2,675,844	59%
10	Gross Profit	\$ 12,798	\$ 1,570,515	\$ 2,675,844	59%
11	Expenses				
12	500.1 Benefits				
13	550.6 FSA Expenses	100	(1,789)		
14	Total 500.1 Benefits	\$ 100	\$ (1,789)		
15	800 District Expenses				
16	815 Admin Communications	566	9,636	10,000	96%
17	816 Office Supplies	1,455	5,405	4,000	135%
18	817 Printing and Postage	21	447	7,500	6%
19	818 Mileage Reimbursement	54	928	1,000	93%
20	819 Dues/Subscriptions	1,031	8,173	20,000	41%
21	820 Copier Contract	486	2,824	4,000	71%
22	825 Board Continuing Ed/Conferences			4,000	0%
23	826 Board Meetings	160	344		
24	831 Training and Travel Admin	796	8,845	15,000	59%
25	870 County Expenditures			5,000	0%
26	898 Other Expenses	2,062	3,378	5,000	68%
27	Total 800 District Expenses	\$ 6,632	\$ 39,979	\$ 75,500	53%
28	800.2 Salaries & Benefits				
29	807 Salaries	20,789	160,530	277,644	58%
30	808 Payroll Taxes	1,584	12,246	21,239	58%
31	Total 800.2 Salaries & Benefits	\$ 22,373	\$ 172,776	\$ 298,883	58%
32	800.3 Professional Services		0		
33	830 Legal (District/Personnel)	4,544	38,914	45,000	86%
34	835 Consulting	5,700	53,879	25,000	216%
35	840 Accounting/Audit	2,221	34,945	75,000	47%
36	Total 800.3 Professional Services	\$ 12,465	\$ 127,737	\$ 145,000	88%
37	800.4 Insurances & LAFCO				

38	850 Insurance	4,857	38,853	56,000	69%
39	851 Workers Compensation	210	1,684	6,000	28%
40	861 LAFCO		1,850	2,000	93%
41	Total 800.4 Insurances & LAFCO	\$ 5,067	\$ 42,387	\$ 64,000	66%
42	950 Capital Outlay				
43	969 Computer Equipment		1,879		
44	Total 950 Capital Outlay	\$ -	\$ 1,879		
45	997 Payroll Expense	1,233	7,003	14,000	50%
46	Total Expenses	\$ 47,869	\$ 389,971	\$ 597,383	65%
47	Net Operating Income	\$ (35,071)	\$ 1,180,543	\$ 2,078,461	57%
48	Net Income	\$ (35,071)	\$ 1,180,543	\$ 2,078,461	57%



Kensington Community Services District
Budget vs. Actuals: Police Fund Unaudited
 For Period July 1, 2025 to February 28, 2026

Line	Account	Feb-26	FY26 YTD Actual	FY 26 Budget	% of Budget
1	Income				
2	400.1 Assessments				
3	402 Special Tax-Police		377,322	685,500	55%
4	404 Measure G Supplemental Tax		392,944	700,000	56%
5	Total 400.1 Assessments	\$ -	\$ 770,266	\$ 1,385,500	56%
6	400.2 Grant Revenue				
7	414 POST Reimbursement		2,652	5,000	53%
8	415 SLESF	21,584	187,966	200,000	94%
9	Total 400.2 Grant Revenue	\$ 21,584	\$ 190,619	\$ 205,000	93%
10	400.3 Reimbursements & Fees				
11	410 Police Fees/Service Charges	2,390	10,705	10,000	107%
12	418 CERBT Reimbursements/Refunds		9,215	121,100	8%
13	Total 400.3 Reimbursements & Fees	\$ 2,390	\$ 19,920	\$ 131,100	15%
14	Total Income			\$ 1,721,600	0%
15	Gross Profit			\$ 1,721,600	0%
16	Expenses				
17	500 Police Salaries				
18	502 Officers Salaries				
19	502.1 Officers Salary	124,796	892,929	1,353,586	66%
20	503 Holiday Pay	4,309	32,048	48,500	66%
21	503.4 Incentive Pay-Longevity Pay	844	6,329	7,500	84%
22	504 Incentive Pay- Education	1,340	9,962	15,000	66%
23	505 Incentive Pay- POST Certificate	4,007	26,429	30,000	88%
24	Total 502 Officers Salaries	\$ 135,297	\$ 967,696	\$ 1,454,586	67%
25	506 Overtime	7,806	92,021	75,000	123%
26	Overtime reduced by Grant Reimbursement	(11,646)	(11,646)		
27	506 Overtime Total	(3,840)	80,374	75,000	107%
28	508 Salary - Non-Sworn				
29	548 GASB 75 - Expense		3,200		
30	Total 500 Police Salaries	\$ 131,456	\$ 1,051,271	\$ 1,529,586	69%
31	500.1 Benefits				
32	509 Hiring Bonus	2,000	8,000	8,000	100%
33	516 Uniform Allowance	100	750	2,400	31%
34	521-A Medical/Vision/Dental-Active	19,923	157,746	240,000	66%
35	521-R Medical/Vision/Dental-Retired	7,530	66,768	121,000	55%
36	522 Officer Life Insurance	320	2,908	6,500	45%
37	Total 500.1 Benefits	\$ 29,873	\$ 236,172	\$ 377,900	62%

38	500.2 Taxes & Worker's Comp				
39	523 Medicare	2,024	14,888	20,000	74%
40	530 Workers Compensation	6,917	55,333	84,000	66%
41	Total 500.2 Taxes & Worker's Comp	\$ 8,941	\$ 70,221	\$ 104,000	68%
42	500.3 Retirement				
43	527 CalPERS District Share	22,005	165,181	290,000	57%
44	529 Pension Obligation Bond Payment		259,629	330,900	78%
45	Total 500.3 Retirement	\$ 22,005	\$ 424,810	\$ 620,900	68%
46	550 Police Operating Expenses				
47	519 Axon - Body Cam/Tasers/Storage	1,098	13,570	25,000	54%
48	554 Traffic Safety/Equipment	3,335	16,991	15,000	113%
49	568 Evidence, Investigation, Forens	1,242	1,885	8,500	22%
50	571 Records, PRA, and Redaction Sof	2,400	2,626	5,000	53%
51	575 Community Safety Cameras			15,000	0%
52	576 Law, Subscriptions, and Members	841	6,177	3,000	206%
53	594 Community Events & Volunteer Programs		6,453	8,000	81%
54	Total 550 Police Operating Expenses	\$ 8,916	\$ 47,702	\$ 79,500	60%
55	550.1 Buiding & District Expenses				
56	552 Office Supplies and Expenses	791	6,933	6,500	107%
57	567 Building Alarm, Fire, Security	427	3,348	6,500	52%
58	580 PG&E, EBMUD, and Phone	2,720	23,061	35,000	66%
59	581 Building Repairs and Maintenanc	1,018	2,852	6,000	48%
60	587 IT Contract City of San Pablo	756	5,292	50,000	11%
61	590 Janitorial		8,518	13,000	66%
62	592 Website Social Media Contracts	46	365	1,000	37%
63	597 Police Bldg. Lease	5,489	44,722	88,000	51%
64	Total 550.1 Buiding & District Expenses	\$ 11,247	\$ 95,090	\$ 206,000	46%
65	550.2 Fleet Related Expenses				
66	561 Fleet Maintenance, Fuel, Toll,	6,236	66,013	55,650	119%
67	563 Vehicle Lease	1,300	23,639	15,000	158%
68	566 Radio Maintenance	874	6,992	15,000	47%
69	588 Police Fleet Cellular Contract	915	6,517	10,000	65%
70	Total 550.2 Fleet Related Expenses	\$ 9,325	\$ 103,160	\$ 95,650	108%
71	550.3 Personnel Miscellaneous				
72	553 Police Uniforms, Eqpmt, & Duty	2,160	16,111	15,000	107%
73	570 Training and Travel Exp	4,293	16,406	25,000	66%
74	572 Recruiting, Hiring, and Backgro		130	7,500	2%
75	574 Reserve Program			4,000	0%
76	598 Consulting - Bckgrnd/hiring/rec	4,908	30,118	60,000	50%
77	Total 550.3 Personnel Miscellaneous	\$ 11,361	\$ 62,764	\$ 111,500	56%
78	550.4 Prof Services & Insurance				
79	591 General Liability Insurance	10,015	50,849	70,000	73%
80	595 Legal & Lexipol	374	6,946	13,000	53%
81	Total 550.4 Prof Services & Insurance	\$ 10,389	\$ 57,795	\$ 83,000	70%

82	564 Cal-ID, ARIES, SunRidge, LEFTA	22,836	132,168	180,000	73%
84	963 Patrol Car Accessories	63,837	69,356	12,678	547%
85	967 Station Equipment		8,001	12,000	67%
86	991 Capitalized Items - Contra			50,000	0%
87	Total 950 Capital Outlay	\$ 63,837	\$ 77,357	\$ 74,678	104%
88	Total Expenses	\$ 330,185	\$ 2,358,509	\$ 3,462,714	68%
89	Net Operating Income	\$ (306,211)	\$ (1,377,705)	\$ (1,741,114)	79%
90	Net Income	\$ (306,211)	\$ (1,377,705)	\$ (1,741,114)	79%



Kensington Community Services District
Budget vs. Actuals: Parks Unaudited
 For Period July 1, 2025 to Feb 28, 2026

Line	Account	Feb-26	FY26 YTD Actual	FY 26 Budget	% of Budget
1	Income				
2	420 Parks Grant Revenue				
3	406 Per Capita Park Grant				
4	Total 420 Parks Grant Revenue	\$ -	\$ -	\$ -	
5	420.1 Parks Assessments				
6	424 Special Tax-L&L Parks		25,864	49,000	53%
7	Total 420.1 Parks Assessments	\$ -	\$ 25,864	\$ 49,000	53%
8	420.2 Parks Rental Revenue				
9	427 Community Center Revenue	3,290	29,574	38,000	78%
10	438 Tennis Court Revenue	56	1,074	2,500	43%
11	439 Other Community Center Revenue		1,100		
12	Total 420.2 Parks Rental Revenue	\$ 3,346	\$ 31,748	\$ 40,500	78%
13	471 KCC Annual Fees		15,249	30,000	51%
14	Total Income	\$ 3,346	\$ 72,861	\$ 119,500	61%
15	Gross Profit	\$ 3,346	\$ 72,861	\$ 119,500	61%
16	Expenses				
17	600 Park/Rec Sal & Ben				
18	601 Park & Rec Administrator	1,738	14,297	24,600	58%
19	602 Custodial Salary	3,486	23,249	43,500	53%
20	623 Social Security/Medicare - Dist	398	2,859	5,210	55%
21	Total 600 Park/Rec Sal & Ben	\$ 5,622	\$ 40,404	\$ 73,310	55%
22	635 Park/Recreation Expenses				
23	640 Parks Expenses				
24	641 General Maintenance	1,130	12,813	25,000	51%
25	642 Utilities-Community Center	1,029	18,968	28,000	68%
26	643 Janitorial Supplies	764	1,959	2,500	78%
27	644 Landscaping	2,525	20,645	36,000	57%
28	645 Workers Comp	167	1,333	4,000	33%
29	646 Community Center Repairs		5,739	10,000	57%
30	647 Legal/Consulting			3,000	0%
31	Total 640 Parks Expenses	\$ 5,614	\$ 61,459	\$ 108,500	57%
32	650 Other Park Expenses				
33	657 General Liability	1,250	10,000	15,000	67%
34	658 Levy Administration	735	5,839	9,000	65%
35	659 Other Park Expenses	258	10,154	10,000	102%
36	674 Tennis Court Maint/Repair			1,000	0%
37	Total 650 Other Park Expenses	\$ 2,243	\$ 25,993	\$ 35,000	74%

38	Total 635 Park/Recreation Expenses	\$ 7,857	\$ 87,451	\$ 143,500	61%
39	950 Capital Outlay		\$ -		
40	972 Park Buildings Improvement		119,748		
41	Total 950 Capital Outlay	\$ -	\$ 119,748		
42	Total Expenses	\$ 13,479	\$ 247,603	\$ 216,810	114%
43	Net Operating Income	\$ (10,133)	\$ (174,742)	\$ (97,310)	180%
44	Other Income				
45	470 KCC Reserves		60,000		
46	474 PATH Dedicated Capital Revenue		35,000	35,000	100%
47	Total Other Income	\$ -	\$ 95,000	\$ 35,000	271%
48	Other Expenses				
49	700 Bond Expense				
50	975 Community Center Loan Repayment		\$ -	\$ 30,500	0%
51	Total 700 Bond Expense	\$ -	\$ -	\$ 30,500	0%
52	Total Other Expenses	\$ -	\$ -	\$ (30,500)	0%
53	Net Other Income	\$ -	\$ 95,000	\$ 4,500	2111%
54	Net Income	\$ (10,133)	\$ (79,742)	\$ (92,810)	86%



Kensington Community Services District
Budget vs. Actuals: Waste Management Unaudited
 For Period July 1, 2025 to February 28, 2026

Line	Account	Feb-26	FY26 YTD Actual	FY 26 Budget	% of Budget
1	Income				
2	440 Interest and Admin Charges				
3	448 Franchise Fees	6,338	53,381	120,000	44%
4	Total 440 Interest and Admin Charges	\$ 6,338	\$ 53,381	\$ 120,000	44%
5	Total Income	\$ 6,338	\$ 53,381	\$ 120,000	44%
6	Gross Profit	\$ 6,338	\$ 53,381	\$ 120,000	44%
8	Expenses				
9	750 Waste Management Expenses				
10	751 Waste Removal Franchise Fee Exp		22,835	51,000	45%
11	752 Waste Management Program Admin			25,844	0%
12	753 Other Waste Management Exp		700	5,000	14%
13	754 Consulting/Legal (Waste Mgmt)			10,000	0%
14	799 Waste Mgmt Grant Exp	1,178	8,111	25,000	32%
15	Total 750 Waste Management Expenses	\$ 1,178	\$ 31,646	\$ 116,844	27%
16	Total Expenses	\$ 1,178	\$ 31,646	\$ 116,844	27%
17	Net Operating Income	\$ 5,161	\$ 21,735	\$ 3,156	689%
18	Net Income	\$ 5,161	\$ 21,735	\$ 3,156	689%



Kensington Fire Protection District
Budget vs. Actuals: Fire Dept Unaudited
 For Period July 1 to Feb 28, 2026

Line	Account	Feb-26	FY26 YTD Actual	Budget	% of Budget
1	Income				
2	CERBT Reimbursement		52,459	54,752	96%
3	Interest Income	3,415	137,739	181,979	76%
4	Miscellaneous Income			2,060	0%
5	Other Tax Income		3,031	25,000	12%
6	Property Taxes		5,640,381	5,883,985	96%
7	Special Taxes		200,802	200,802	100%
8	Total Income	\$ 3,415	\$ 6,034,412	\$ 6,348,578	95%
9	Gross Profit	\$ 3,415	\$ 6,034,412	\$ 6,348,578	95%
10	Expenses				
11	COMMUNITY SERVICE ACTIVITIES				
12	CERT Emerg Kits/Sheds/Prepared				
13	Community Sandbags	455	3,228	2,690	120%
14	Community Service - Other				
15	Community Shredder		1,114	1,800	62%
16	Hazardous Vegetation Removal Grant	2,000	37,410	41,460	90%
17	Open Houses	233	233	1,030	23%
18	Public Education		14,710	15,000	98%
19	Volunteer Appreciation		574		
20	Total COMMUNITY SERVICE ACTIVITIES	\$ 2,688	\$ 57,269	\$ 61,980	92%
21	Contingency			20,000	0%
22	Debt Service - Interest		14,280	84,523	17%
23	Debt Service - Principal		57,002	57,002	100%
24	DISTRICT ACTIVITIES				
25	Building Activities				
26	Building alarm		1,231		
27	Building Maintenance		5,132	12,683	40%
28	Gardening service	680	2,040	2,400	85%
29	Janitorial Service			3,240	0%
30	Medical Waste Disposal	374	3,086	4,494	69%
31	Miscellaneous Maint.		(5,802)	2,000	-290%
32	Total Building Activities	\$ 1,054	\$ 5,687	\$ 24,817	23%
33	Building Utilities/Service				
34	Gas and Electric	3,500	29,317	39,230	75%
35	Other	109	2,842	1,188	239%
36	Refuse Collection				
37	Sewer Charge		304		

38	Water/Sewer	718	3,072	5,027	61%
39	Total Building Utilities/Service	\$ 4,327	\$ 35,535	\$ 45,445	78%
40	Election				
41	Equipment			41,700	0%
42	Firefighter's Apparel & PPE		1,432	1,545	93%
43	Firefighters' Expenses			5,150	0%
44	Memberships		3,263	9,785	33%
45	Office				
46	Internet	65	1,705	2,835	60%
47	Office Equipment				
48	Office Expense	638	4,506	5,000	90%
49	Office Supplies	33	821	2,500	33%
50	Office- Other		110	70	158%
51	Telephone	665	5,207	7,231	72%
52	Total Office	\$ 1,402	\$ 12,350	\$ 17,636	70%
53	Professional Development		2,369	5,000	47%
54	Staff Appreciation			2,575	0%
55	Total DISTRICT ACTIVITIES	\$ 6,783	\$ 60,636	\$ 153,653	39%
56	Interest Expense		41,681		
57	OUTSIDE PROFESSIONAL SERVICES				
58	Accounting	1,131	20,215	20,000	101%
59	Actuarial Valuation		3,200	3,200	100%
60	Audit		20,500	20,500	100%
61	Bank Fee	(119)	40	25	160%
62	Contra Costa County Expenses		(1,328)	42,334	-3%
63	EI Cerrito Contract Fee	378,236	3,043,751	4,480,522	68%
64	EI Cerrito Reconciliation(s)		(17,861)	58,313	-31%
65	Emergency Prep Coordinator		65,075	114,263	57%
66	Fire Abatement Contract			5,513	0%
67	Fire Engineer Plan Review		2,855	3,090	92%
67	Fiscal Analysis Consultant			3,090	0%
68	IT Services and Equipment		20,895	5,000	418%
69	LAFCO Fees		2,555	2,555	100%
70	Legal Fees		21,296	18,000	118%
71	Long Term Financial Planner			2,000	0%
72	Nixle Fee				
73	Operational Consultant	9,360	59,307	109,730	54%
74	Recruitment			16,000	0%
75	Risk Management Insurance		16,856	24,582	69%
76	Temporary Services				
77	Website Development/Maintenance	415	3,320	3,846	86%
78	Wildland Vegetation Mgmt		177	4,244	4%
79	Total OUTSIDE PROFESSIONAL SERVICES	\$ 389,024	\$ 3,260,853	\$ 4,933,717	66%
80	RETIREE MEDICAL BENEFITS				

81	CalPERS Settlement				
82	Delta Dental		3,100	5,127	60%
83	PERS Medical	3,551	26,801	39,904	67%
84	Vision Care	215	1,529	2,606	59%
85	Total RETIREE MEDICAL BENEFITS	\$ 3,766	\$ 31,430	\$ 47,637.00	66%
86	Staff				
87	Medical Insurance Contribution		3,000	6,067	49%
88	Payroll Processing		1,018	1,018	100%
89	Payroll Taxes		6,149	7,086	87%
90	Vacation Wages		11,070	11,070	100%
91	Wages		62,100	77,315	80%
92	Workers Compensation/Life Ins		2,300	3,251	71%
93	Total Staff	\$ -	\$ 85,638	\$ 105,807.00	81%
94	Total Expenses	\$ 402,261	\$ 3,608,788	\$ 5,464,319.00	66%
95	Net Operating Income	\$ (398,846)	\$ 2,425,624	\$ 884,259.00	274%
96	Other Income				
97	Unrealized Gain/Loss		(6,874)		
98	Total Other Income		\$ (6,874)	\$ -	
99	Net Other Income		\$ (6,874)	\$ -	
100	Net Income	\$ (398,846)	\$ 2,418,750	\$ 884,259	274%