

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

BOARD OF DIRECTORS MEETING

JUNE 13, 2019

ITEM 10.b.i

RESOLUTION (2019-11) OF THE BOARD OF DIRECTORS OF THE KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT ESTABLISHING THE ANNUAL SUPPLEMENTAL SPECIAL TAX FOR POLICE PROTECTION

BACKGROUND On June 8, 2010, the voters of the Kensington Police Protection and Community Services District approved Measure G, a supplemental special tax in the amount of \$200 per for single family parcels, with amounts for properties in other use categories identified in Ordinance No. 2016-12. The revenue from these actions was to provide a source of funding to be used for purposes directly related to police protection services. A four-year history of the Supplemental Tax is summarized in the chart below.

	Supplemental Tax – Per Parcel			
Class of Improvement/Use*	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Single Family Residential	\$226.28	\$232.38	\$241.18	\$248.94
Multi-Family Residential	\$339.42	\$348.57	\$361.78	\$373.41
Commercial & Institutional	\$339.42	\$348.57	\$361.78	\$373.41
Misc. Improved Property	\$226.28	\$232.38	\$241.18	\$248.94
Unimproved Property	\$ 67.88	\$ 69.71	\$ 72.35	\$ 74.68

*Class of Improvement or Use will be determined annually based on data from the Contra Costa County Assessor.

Section 4 of the authorizing ordinance requires the District’s General Manager to file a report with the Board of Directors no later than June 30th of each year. The report shall contain both of the following:

- (1) The amount of funds collected and expended under this Ordinance:
 - The total amount of funds collected and expended in FY 2018/19 is \$565,740.06

- (2) The status of any project required or authorized to be funded to carry out the purposes set forth in this Ordinance.
 - The funds collected and expended under Measure G were utilized solely for police protection services. As specified in Section 3 of the authorizing ordinance, the purpose

of this Supplemental Tax is to raise revenue only for the purposes of obtaining, providing, operating, maintaining and expanding the police protection service, facilities and equipment, for paying the salaries and benefits to police personnel, and for such other necessary police protection services expenses of the District.

For Fiscal Year 2019-20, the maximum annual amount of the Supplemental Tax for each category of property shall be determined by multiplying the preceding fiscal year’s maximum special tax by an inflation factor in an amount not to exceed the increase in the Consumer Price Index as published by the U.S. Department of Labor for the April to April San Francisco-Oakland-San Jose area (the “Consumer Price Index”). The following table shows the maximum Supplemental Special Tax for Fiscal Year 2018/19 and Fiscal Year 2019/20. The increase in the Consumer Price Index from Fiscal Year 2018/19 to Fiscal Year 2019/20 is 4.014%.

Class of Improvement or Use*	2018/19 Maximum Tax	2019/20 Maximum Tax
Single Family Residential	\$248.94 per parcel	\$258.93 per parcel
Multiple Unit Residential	373.41 per parcel	388.40 per parcel
Commercial and Institutional	373.41 per parcel	388.40 per parcel
Miscellaneous Improved Property	248.94 per parcel	258.93 per parcel
Unimproved Property	74.68 per parcel	77.68 per parcel

It is recommended that the Board of Directors approve the 2019/20 Maximum Tax as identified in the above table. The amounts approved by the Board of Directors should be included in the resolution when adopted.

RECOMMENDATION:

1. Discuss and receive comments;
2. Adopt Resolution 2019-11

FISCAL IMPACT: Anticipated annual revenue of \$588,448.87

ATTACHMENT: Resolution 2019-11

SUBMITTED BY: Anthony Constantouros, General Manager