

# KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

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Date: June 9, 2015  
TO: KPPCSD Board  
FROM: Kevin E. Hart, General Manager  
Subject: **Item #6b-Review/consideration of increasing rate for Measure G Special Tax**

In 2010, the voters of the Kensington Police Protection and Community Services District (the "District") approved a supplemental special tax (the "Supplemental Special Tax") in the amount of \$200 per year for single family residential parcels, with amounts for properties in other use categories identified in Ordinance No. 2010-01, to provide a source of funding for police protection services.

In consideration for Fiscal Year 2016/17, the maximum annual amount of the Supplemental Special 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 period April 2015 to April 2016, San Francisco-Oakland-San Jose area (the "Consumer Price Index"). The increase in the Consumer Price Index from Fiscal Year 2015/16 to Fiscal Year 2016/17 is 2.695%. NBS provided this calculation based on their market research used each year of the Consumer Price Index Report.

If approved, this item would generate approximately \$13,000., in addition revenue.

Previous years' rate increases imposed are listed below for your information;

## **FY 2011/12 Supplemental Tax**

Single Family Residential	\$179.00 per parcel
Multiple Family residential	\$268.50 per parcel
Commercial and Institutional	\$268.50 per parcel
Miscellaneous Improved Property	\$179.00 per parcel
Unimproved Property	\$53.70 per parcel

## **FY 2012/13 Supplemental Tax**

Single Family Residential	\$179.00 per parcel
Multiple Family residential	\$268.50 per parcel
Commercial and Institutional	\$268.50 per parcel
Miscellaneous Improved Property	\$179.00 per parcel
Unimproved Property	\$53.70 per parcel

**FY 2013/14 Supplemental Tax**

Single Family Residential	\$214.91 per parcel
Multiple Family residential	\$322.36 per parcel
Commercial and Institutional	\$322.36 per parcel
Miscellaneous Improved Property	\$214.91 per parcel
Unimproved Property	\$64.47 per parcel

**FY 2014/15 Supplemental Tax**

Single Family Residential	\$220.09 per parcel
Multiple Family residential	\$331.35 per parcel
Commercial and Institutional	\$331.35 per parcel
Miscellaneous Improved Property	\$220.90 per parcel
Unimproved Property	\$66.27 per parcel

**FY 2015/16 Supplemental Tax**

Single Family Residential	\$226.28 per parcel
Multiple Family residential	\$339.42 per parcel
Commercial and Institutional	\$339.42 per parcel
Miscellaneous Improved Property	\$226.28 per parcel
Unimproved Property	\$67.88 per parcel

The following table shows the maximum Supplemental Special Tax for Fiscal Year 2015/16 and Fiscal year 2016/17.

Class of Improvement or Use*	2015/16 Maximum Tax	2016/17 Maximum Tax
Single Family Residential	\$226.28 per parcel	\$232.38 per parcel
Multiple Unit Residential	\$339.42 per parcel	\$348.57 per parcel
Commercial and Institutional	\$339.42 per parcel	\$348.57 per parcel
Miscellaneous Improved Property	\$226.28 per parcel	\$232.38 per parcel
Unimproved Property	\$67.88 per parcel	\$69.71 per parcel

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

**RECOMMENDATION:** The General Manager recommends the Board of Directors take public comment, deliberate and adopt Resolution 2016-09 of the Board of Directors of the Kensington Police Protection and Community Services District, approving an increase in the Supplemental Special Tax (Measure G) for each single family residential parcel by a maximum of 2.695%.



Kevin E. Hart  
General Manager

# KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

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Date: June 9, 2015  
TO: KPPCSD Board  
FROM: Kevin E. Hart, General Manager  
Subject: Measure G Revenue and Expense Report

In 2010, the voters of the Kensington Police Protection and Community Services District (the "District") approved a supplemental special tax (the "Supplemental Special Tax") in the amount of \$200 per year for single family residential parcels, with amounts for properties in other use categories identified in Ordinance No. 2010-01, to provide a source of funding to be used exclusively for police protection services.

Section 4 of Measure G, adopted by District voters on June 8, 2010, requires the General Manager to file a report with the Board of Directors no later than June 30 of each year. The Report is to contain both of the following: the amount of funds collected and expended under Measure G, and the status of any project required or authorized to be funded to carry out the purposes set forth in the Ordinance.

Pursuant to this requirement, I present the following report.

The total amount of funds collected and expended under Measure G for Fiscal Year 2015/16 is \$514,177.50.

The funds collected and expended under Measure G were expended solely for police protection purposes. As required by Section 3 of Measure G, all of these funds – while not specifically earmarked for particular projects – were expended to pay for obtaining, providing, operating, maintaining and expanding police protection service, facilities and equipment, including paying the salaries and benefits to police personnel, and other necessary police protection services expenses of the District.

I will be prepared to discuss this matter further at the June 9 and/or June 22 meeting at which the Board will consider the annual permitted increase to the Measure G Supplemental Special Tax for Fiscal Year 2016-17.



Kevin E. Hart  
General Manager



**RESOLUTION NO. 2016-09**  
**A RESOLUTION OF THE BOARD OF DIRECTORS**  
**OF THE KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**  
**ESTABLISHING THE ANNUAL SUPPLEMENTAL SPECIAL TAX FOR POLICE PROTECTION**

The Board of Directors of the Kensington Police Protection and Community Services District (hereafter referred to as the "Board of Directors") does resolve as follows:

**WHEREAS**, in 2010, the voters of the Kensington Police Protection and Community Services District (the "District") approved a supplemental special tax (the "Supplemental Special Tax") in the amount of \$200 per year for single family residential parcels, with amounts for properties in other use categories identified in Ordinance No. 2010-01, to provide a source of funding for police protection services.

**WHEREAS**, for Fiscal Year 2016/17, the maximum annual amount of the Supplemental Special 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 2015/16 and Fiscal year 2016/17. The increase in the Consumer Price Index from Fiscal Year 2015/16 to Fiscal Year 2016/17 is 2.695%.

Class of Improvement or Use*	2015/16 Maximum Tax	2016/17 Maximum Tax
Single Family Residential	\$226.28 per parcel	\$232.38 per parcel
Multiple Unit Residential	339.42 per parcel	348.57 per parcel
Commercial and Institutional	339.42 per parcel	348.57 per parcel
Miscellaneous Improved Property	226.28 per parcel	232.38 per parcel
Unimproved Property	67.88 per parcel	69.71 per parcel

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

**NOW, THEREFORE BE IT RESOLVED, DETERMINED, AND ORDERED BY THE BOARD OF DIRECTORS, AS FOLLOWS:**

1. The Board of Directors hereby declares its intention to levy the Supplemental Special Tax for the Fiscal Year, July 1, 2016 through June 30, 2017 in the following amounts.

Class of Improvement or Use*	2016/17 Supplemental Tax
Single Family Residential	\$ _____ per parcel
Multiple Unit Residential	\$ _____ per parcel
Commercial and Institutional	\$ _____ per parcel
Miscellaneous Improved Property	\$ _____ per parcel
Unimproved Property	\$ _____ per parcel

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

PASSED AND ADOPTED by the Board of Directors of the Kensington Police Protection and Community Services District on \_\_\_\_\_, the \_\_\_\_ day of \_\_\_\_\_, 2016, by the following vote to wit:

AYES:

\_\_\_\_\_  
Len Welsh, President

NOES:

\_\_\_\_\_  
Rachelle Sherris-Watt, Vice President

ABSENT:

\_\_\_\_\_  
Pat Gillette, Director

\_\_\_\_\_  
Chuck Toombs, Director

\_\_\_\_\_  
Vanessa Cordova, Director

I HEREBY CERTIFY the foregoing resolution was duly and regularly adopted by the Board of Directors of the Kensington Police Protection and Community Services District at the regular meeting of said Board held on \_\_\_\_\_, the \_\_\_\_ day of \_\_\_\_\_, 2016.

\_\_\_\_\_  
District General Manager