



Date: December 14, 2023
To: Board of Directors
From: David Aranda, Interim General Manager
Subject: Receive and File the SB-165 Annual Report for the Kensington Police Protection and Community Services District Supplemental Police Tax for Fiscal Year 2023

Recommendation

Motion to Receive and File the SB-165 Annual Report for the Kensington Police Protection and Community Services District Supplemental Police Tax which shows compliance for Fiscal Year 2023.

Background

The voters in Kensington approved a supplemental tax specifically to assist with funding the Kensington Police Department. The money received from the property owners each year must be specifically applied to the Police Department.

Senate Bill 165 requires that the Board acknowledge that monies received for a specific fiscal year balance with monies spent for the same specific year and that the purpose of the special tax was properly applied.

As noted on the attached report the district received \$635,710.02 from the property owners of Kensington for the supplemental police tax and for the “purpose of obtaining, operating, maintaining and expanding police protection service, facilities and equipment, salaries and benefits to police personnel and for other necessary police protection service expenses of the district.” For fiscal year 2023 the District exceeded that dollar amount in supporting police operations so all money received from the property owners for this specific police tax were expended in fiscal year 2023.

Exhibits

- SB165 Local Agency Special Tax and Bond Accountability Act – KPPCSD Fiscal Year 2023/24 Final Levy Listing Report

SB 165: LOCAL AGENCY SPECIAL TAX AND BOND ACCOUNTABILITY ACT

Senate Bill 165, filed with the Secretary of State on September 19, 2000, enacted the Local Agency Special Tax and Bond Accountability Act (the "Act"). This Act requires that any local special tax or local bond measure subject to voter approval contain a statement indicating the specific purposes of the special tax, require that the proceeds of the special tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. The Act only applies to any local special tax measure or local bond measure adopted on or after January 1, 2001 in accordance with Section 50075.1 or Section 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation of the Special Tax District and others are handled through annual reports. This Section of this report intends to comply with Section 50075.3 or Section 53411 of the California Government Code that states:

"The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain all of the following:

- (a) The amount of funds collected and expended.
- (b) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 or Section 53410."

The requirements of the Act apply to:

Kensington Police Protection and Community Services District Supplemental Police Tax

PURPOSE OF SPECIAL TAX

The purpose of the Supplemental Police Tax revenue is for obtaining, operating, maintaining and expanding police protection service, facilities and equipment, salaries and benefits to police personnel, and for other necessary police protection service expenses of the District.

COLLECTIONS & EXPENDITURES – (CUMULATIVE)

Fund	Total Amount Collected	06/30/2023 Balance	Amount Expended	Service Status
Supplemental Police Tax Fund	\$635,710.02	\$0.00	\$635,710.02	Ongoing