

# KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

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## AGENDA

A Special meeting of the Board of Directors of the Kensington Police Protection and Community Services District will be held Thursday, January 7, 2010, at 7:00 P.M., at the Community Center, 59 Arlington Avenue, Kensington, California.

Note: All proceedings of this meeting will be tape recorded and times are estimates except for those proceedings conducted in closed session.

7:00 Roll Call  
Public Comments  
Board Member/Staff Comments

APPROVAL OF CONSENT CALENDAR  
None

DISTRICT – OLD BUSINESS  
None

DISTRICT - NEW BUSINESS

1. The Board will discuss for possible action contracting by January 7, 2010 with NBS to provide services needed to file an application to place a police tax assessment increase in the amount of \$200.00 per household with a cost of living adjustment on the June 2010 ballot.

ADJOURNMENT

General Information

Accessible Public Meetings

NOTE: UPON REQUEST THE KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT WILL PROVIDE WRITTEN AGENDA MATERIALS IN APPROPRIATE ALTERNATIVE FORMATS, OR DISABILITY-RELATED MODIFICATION OR DISABILITIES TO PARTICIPATE IN PUBLIC MEETINGS. PLEASE SEND A 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 10 DAYS BEFORE THE MEETING. REQUESTS SHOULD BE SENT TO:

STEPHANIE FRIES  
COMMUNITY SERVICES DISTRICT, 217 ARLINGTON AVE., KENSINGTON, CA 94707  
POSTED: Public Safety Building-Colusa Food-Library-Arlington Kiosk

## AGENDA ITEM

Discuss for possible action contracting by Jan, 7, 2010 with NBS to provide services needed to file an application to place a police tax assessment increase in the amount of \$200 per household with a cost of living adjustment on the June 2010 ballot.

## DISCUSSION MATERIAL

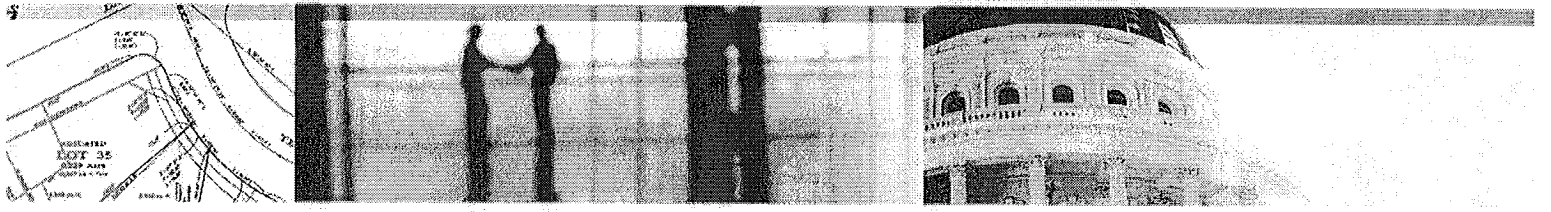
1. The Board has reviewed Directors Wright and McLaughlin's 5-year Financial Forecast with Annual Deficits, which appeared in the November 2009 KPPCSD Board Packet, a copy of which is attached hereto.
2. The KPPCSD Finance Committee recommends a \$200/year/parcel tax with annual CPI Cost-of-Living increase to the Police Tax Assessment.
3. NBS has informed General Manager Harman that they must receive a signed contract by 1/7/10 but in no event later than January 14, 2009 in order to successfully complete all steps necessary to submit to Contra Costa County by February 22, 2010 a completed application for a June 2010 ballot measure.
4. The NBS proposal for "special tax increase services" dated 12/2/09 was included in the December 2009 KPPCSD Board Packet. A copy of that proposal is attached hereto.
5. NBS's fee for this service is \$15,000.
6. President Toombs and Director Stein volunteer their services (if necessary) to work with General Manager Greg Harman and NBS in preparing and filing the application by February 22, 2010.

KPPCSD Revenue/Expense Summary  
3-year forecast

Fiscal Year	2009/10 (Budget)			2010/11 projected			2011/12 projected			2012/13 projected			2013/14 projected			2014/15 projected		
	Levy Tax Increase	Personnel Increase		Levy Tax Increase	Personnel Increase		Levy Tax Increase	Personnel Increase		Levy Tax Increase	Personnel Increase		Levy Tax Increase	Personnel Increase		Levy Tax Increase	Personnel Increase	
Total Operating Income	2,039,855			2,091,418			2,145,034			2,200,786			2,258,789			2,319,042		
Total Operating Expenses	2,396,120			2,521,660			2,594,001			2,668,513			2,745,260			2,824,309		
Total Excess Operating Revenue	(356,265)			(430,242)			(448,967)			(467,727)			(486,500)			(505,267)		
Dedicated Revenues	21,000			21,000			21,000			21,000			21,000			21,000		
448 - Franchise Fees	21,000			21,000			21,000			21,000			21,000			21,000		
Revenue Total	21,000			21,000			21,000			21,000			21,000			21,000		
890 - Waste/Recycle	30,000			6,000			6,000			6,000			6,000			6,000		
Expenses Total	30,000			6,000			6,000			6,000			6,000			6,000		
Excess Revenue	(9,000)			15,000			15,000			15,000			15,000			15,000		
426 - Park Donations	1,000			-			-			-			-			-		
435 - Grants-Park/Rec	-			-			-			-			-			-		
437 - PWR Asset Sale	-			-			-			-			-			-		
Revenue Total	1,000			-			-			-			-			-		
971 - Park Land	-			-			-			-			-			-		
972 - Park Buildings Improvement	-			48,000			-			-			-			-		
973 - Park Construct Grant	-			-			-			-			-			-		
Expenses Total	-			48,000			-			-			-			-		
Excess Revenue	1,000			(48,000)			-			-			-			-		
Total Income	2,061,855			2,112,418			2,166,034			2,221,786			2,279,789			2,340,042		
Total Expense	2,426,120			2,575,660			2,600,001			2,674,513			2,751,260			2,830,308		
Total Excess Revenue	(364,265)			(463,242)			(433,967)			(452,727)			(471,500)			(490,267)		
Less Prop 1A suspension	(101,385)			-			101,385			-			-			-		
Net Excess Revenue (after Prop 1A Suspension)	(465,650)			(463,242)			(433,967)			(452,727)			(471,500)			(490,267)		
Parcels	2,262			2,262			2,262			2,262			2,262			2,262		
Police & District Deficit per Parcel	146			179			186			194			202			210		
Park Department Deficit per parcel	11			12			12			12			13			13		
Estimated Cash Carryover from prior Year	1,981,442			1,515,792			1,052,550			618,582			267,241			(204,259)		
Cash less Budget deficit	1,515,792			1,052,550			618,582			267,241			(204,259)			(694,527)		
Allowances																		
Mandated Budget Contingency ( 10%)	242,612			257,566			260,000			267,451			275,126			283,031		
Allowance for Accrued Vacation/Comp Time	100,000			104,000			108,160			112,486			116,866			121,665		
Allowance for Notes Payable (Bond Issue)	92,830			92,830			92,830			92,830			92,830			92,830		
Total Allowances	435,442			454,396			460,990			472,768			484,942			497,526		
Dedicated Funds																		
Park Restroom	48,000			-			-			-			-			-		
Bay View Account	145,440			165,440			185,440			205,440			225,440			245,440		
Total Dedicated Funds	193,440			165,440			185,440			205,440			225,440			245,440		
Total Allocations/Dedicated	628,882			619,836			646,430			678,208			710,382			742,966		
Total Available Funds	886,910			432,714			(27,848)			(410,967)			(914,641)			(1,437,493)		

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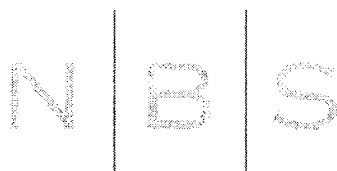
	2009/10 (Budget)	2010/11 projected	2011/12 projected	2012/13 projected	2013/14 projected	2014/15 projected
		4%	4%	4%	4%	4%
		3%	3%	3%	3%	3%
Levy Tax increase		4%	4%	4%	4%	4%
Personnel increase		3%	3%	3%	3%	3%
<b>Available Funds under various Tax Increases</b>						
<b>A 150 per parcel (assumes 3% CPI)</b>						
Beginning Cash		1,391,865	1,391,865	1,307,392	1,316,030	1,215,308
Budget Deficit without 2010 Tax increase	(463,242)	(463,242)	(433,967)	(351,341)	(471,500)	(490,267)
Plus Tax Increase	339,315	339,315	349,494	359,979	370,775	381,902
New Total Reserve	1,391,865	1,391,865	1,307,392	1,316,030	1,215,308	1,106,943
Allowances	(454,396)	(454,396)	(460,990)	(472,768)	(484,943)	(497,526)
Dedicated Funds	(165,440)	(165,440)	(165,440)	(205,440)	(225,440)	(245,440)
Unallocated Available Reserves	772,029	772,029	660,962	637,822	504,926	363,976
<b>B 175 per parcel (assumes 3% CPI)</b>						
Beginning Cash		1,448,417	1,448,417	1,422,193	1,490,826	1,451,903
Budget Deficit without 2010 Tax increase	(463,242)	(463,242)	(433,967)	(351,341)	(471,500)	(490,267)
Plus Tax Increase	395,668	395,668	407,744	419,976	432,575	445,552
New Total Reserve	1,448,417	1,448,417	1,422,193	1,490,826	1,451,903	1,407,188
Allowances	(454,396)	(454,396)	(460,990)	(472,768)	(484,943)	(497,526)
Dedicated Funds	(165,440)	(165,440)	(165,440)	(205,440)	(225,440)	(245,440)
Unallocated Available Reserves	828,581	828,581	775,763	812,620	741,521	664,221
<b>C 200 per parcel (assumes 3% CPI)</b>						
Beginning Cash		1,504,970	1,504,970	1,536,995	1,665,626	1,688,497
Budget Deficit without 2010 Tax increase	(463,242)	(463,242)	(433,967)	(351,341)	(471,500)	(490,267)
Plus Tax Increase	452,420	452,420	465,993	479,972	494,372	509,203
New Total Reserve	1,504,970	1,504,970	1,536,995	1,665,626	1,688,497	1,707,432
Allowances	(454,396)	(454,396)	(460,990)	(472,768)	(484,943)	(497,526)
Dedicated Funds	(165,440)	(165,440)	(165,440)	(205,440)	(225,440)	(245,440)
Unallocated Available Reserves	885,134	885,134	890,565	987,418	978,115	964,466
<b>D 250 per parcel (assumes 3% CPI)</b>						
Beginning Cash		1,518,075	1,518,075	1,749,632	1,990,783	2,109,247
Budget Deficit without 2010 Tax increase	(463,242)	(463,242)	(433,967)	(351,341)	(471,500)	(490,267)
Plus Tax Increase	565,525	565,525	585,525	582,491	599,965	599,964
New Total Reserve	1,618,075	1,618,075	1,748,632	1,980,782	2,109,247	2,218,944
Allowances	(454,396)	(454,396)	(460,990)	(472,768)	(484,943)	(497,526)
Dedicated Funds	(165,440)	(165,440)	(165,440)	(205,440)	(225,440)	(245,440)
Unallocated Available Reserves	998,239	998,239	1,103,202	1,302,574	1,398,865	1,475,978



*Proposal to the*  
**Kensington Police Protection  
Community Services District**  
*for*  
**Special Tax Increase Services**

December 2, 2009

*Submitted by*



**Main Office**  
32605 Temecula Parkway, Suit 100  
Temecula, CA 92592  
800.676.7516

**Regional Office**  
870 Market Street, Suite 1223  
San Francisco, CA 94102  
800.434.8349





Local Government Solutions

December 2, 2009

Mr. Gregory E. Harman  
General Manager/Chief of Police  
**Kensington Police Protection and Community Services District**  
217 Arlington Avenue  
Kensington, CA 94707

**Subject: Proposal to Provide Special Tax Increase Services for the Kensington Police Protection and Community Services District**

Dear Mr. Harman:

Thank you for the opportunity to submit this proposal to the Kensington Police Protection and Community Services District ("KPPCSD") to provide Special Tax Increase Services. Our objective is to provide coordinated, comprehensive, and cost effective services that will enhance the efforts of the KPPCSD to serve your constituents. NBS is committed to providing you with accurate and timely services, and has the knowledge, experience, desire, and ability to assist you with this assessment increase.

We have worked with over 200 local governments, representing hundreds of districts, performing many types of administration, formation and other consulting projects. NBS has the strongest team in the industry. All senior consultants have been doing administration as a team for over ten years. To demonstrate this, please note:

- NBS works with public agencies across California reflecting over one million parcels
- NBS has developed the leading administration software solution, called D-FAST<sup>®</sup>, which provides data access options to the KPPCSD
- NBS' goal is to provide the required services in a coordinated and seamless manner ("one stop shop")

Enclosed please find one (1) original and one (1) copy of our proposal. *NBS is committed and able to complete this work in a timely manner.*

On behalf of the NBS team, we thank you again for the opportunity to submit this proposal. If you have any questions please do not hesitate to contact me at 800.676.7516.

Sincerely,

A handwritten signature in cursive script that reads "Sara Mares".

Sara Mares  
Consultant

## TABLE OF CONTENTS

Cover Letter .....	Previous Page
Executive Summary .....	Section 1
NBS Profile .....	Section 2
References .....	Section 3
Scope of Work .....	Section 4
Project Team.....	Section 5
Cost Schedule .....	Section 6

|EXECUTIVE SUMMARY|

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*Please read this one page summary for the relevant highlights of the proposal.*

NBS is pleased to present this proposal to provide expert services to the Kensington Police Protection Community Services District ("KPPCSD"). A primary focus at NBS is to support agencies like KPPCSD with tools and services to maximize your special tax revenues at minimal cost. By relying on NBS, you and your colleagues can focus on your day to day core tasks and rest easily knowing that the special taxes are being professionally managed by an experienced and reputable firm.

By way of introduction, please note that NBS has calculated and administered over \$2 billion worth of similar special tax levies over the past decade in California for public agency clients. We have worked in 41 California Counties and provide similar services for over 150 public agencies across California.

Further, NBS has provided administration and consulting services to KPPCSD for over nine years and is knowledgeable about the special tax, the property owners and the community.

“

*We have been pleased with the professional quality of service we've received from NBS. The product is delivered accurately, and in a timely manner. NBS staff is readily available for assistance or inquiries. We would recommend NBS to any of our colleagues in city government.*

”

Margaret Souza  
Finance Director  
City of Patterson



[NBS PROFILE]

NBS is a stable and independent firm that provides expertise and consulting to local governmental agencies, including:

- Cities and Towns
- Counties
- Special Districts
- School Districts

NBS assists these agencies with public finance and engineering projects, primarily in the area of Special Financing Districts ("SFD's"). SFD's include special assessment and special tax districts. This is the primary focus at NBS, and we are committed to providing assessment engineering, special tax consulting and other related services that are in the best interests of a local agency and its constituents.

The firm was founded in 1996 by experienced finance and engineering professionals, and has worked with more than 200 public agencies to date. NBS now comprises 40 professionals, managed by a President with four Directors. The company was founded in Temecula, and has been based there for a decade.

From a public agency's perspective, we believe the following five points are the most important qualities of NBS:

1. **Experience** – NBS staff have worked with every type of SFD in almost every County in the State. Our long history of providing ongoing administrative services gives us the advantage of being able to develop solutions that make long term sense.
2. **Differentiation** – The unique qualities of NBS include:
  - Working solely for local public agencies, without the inherent conflict of interest associated with working with private interests
  - Development of D-FAST software, which incorporates the latest in technology
  - Primary focus on the needs of local agencies who use SFD's
3. **Benefits** - By using NBS, a public agency gets:
  - Quality of work and attention to detail
  - High level of service
  - Real stewardship, offering solutions that make sense for the public
  - Value and reasonable fees
  - Projects delivered on time and on budget
4. **Base Infrastructure and Systems** – The backbone of NBS includes:
  - Robust information and data technology systems
  - Quality control systems to ensure accuracy
  - An emergency preparedness and business back-up plan
  - Options for enhanced data availability via D-FAST proprietary software
5. **Strong Track Record:** Most importantly, NBS has a proven track record of delivering projects on time, as demonstrated by:
  - Continuous growth of client base
  - High client retention rate
  - Strong client references

The ultimate goal of NBS is to provide support, expertise and solutions that allow local agencies to focus on their community needs and core services.

“  
Quality is paramount in the services you provide, and we have faith in your professional abilities, accuracy, timelines, and overall integrity.”

John M. Donoghue  
Financial Analyst  
City of Folsom

**[NBS HEADLINES]**

- OVER 150 years combined experience of senior staff alone
- FIRST Proposition 218 ballot process
- FASTEST full formation of an assessment district
- LONGEST legacy of best-of-breed software
- UNIQUE as exclusive provider to local governments

**[NBS CLIENTS]**

**NBS** has a client base of over **200** local government agencies, which includes everything from small special districts to the largest of cities as represented below.

**Larger**

- City of Chula Vista
- City of Long Beach
- City of Los Angeles
- City of Oakland
- City of San Diego
- City of Temecula
- Contra Costa County
- Olivenhain Municipal WD

**Mid Size**

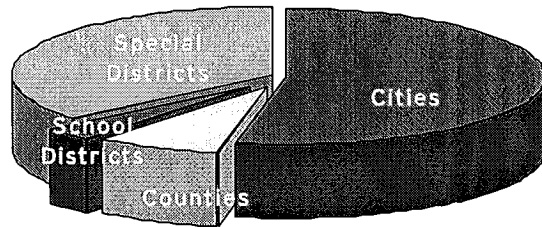
- City of Alameda
- City of Folsom
- City of Santa Clarita
- City of San Leandro
- City of Scottsdale
- Calaveras County
- Empire Union School District
- Trabuco Canyon Water District

**Smaller**

- Bel Marin Keys CSD
- City of Emeryville
- City of Placerville
- City of Garden Grove

**City of Newman**

- Piedmont Unified School District
- Coastside County Water District
- Riverbank Union School District



**[CLIENT SATISFACTION]**

In a recent Client Care Survey conducted by NBS, we were pleased to receive the following feedback from our clients:

**Sample Results**

Overall Satisfaction	Overall Value
4.4 out of 5	4.3 out of 5

**[REFERENCES]**

The Kensington Police Protection Community Services District is encouraged to contact the public agency and professional references listed below regarding the quality of work and capabilities of NBS.

**PROFESSIONAL REFERENCES**

Public Agency	Contact	Phone #
City of Vacaville 650 Merchant Street Vacaville, CA 95688	Ken Campo Finance Manager	(707) 449-5118
Olivenhain Municipal Water District 1966 Olivenhain Road Encinitas, CA 92024	Rainy Selamat Finance Officer	(760) 753-6466
Nevada Irrigation District 1036 West Main Street Grass Valley, CA 95945	Timothy Crough Assistant General Manager	(530) 273-6185

“  
NBS has done an exemplary job in handling much of our City's complex district work, allowing our staff to concentrate on their own essential tasks. Their analysts are extremely knowledgeable, quick to respond, and are a pleasure to work with.”

Betsy St. John  
Director of Finance and  
Administration Services  
City of Palmdale

## [SCOPE OF WORK]

### [Special Tax Increase Services]

**Expert Resource.** First and foremost, NBS will act as KPPCSD's "expert resource," and is available to answer questions and advise KPPCSD regarding the special tax increase process.

**Kick-Off Meeting, Project Schedule.** NBS will meet with KPPCSD staff and other interested parties to:

- Establish lines of communication.
- Clarify the specific project goals and criteria that will meet the KPPCSD's preference.
- Identify and resolve any special circumstances regarding the special tax increase.
- Develop project schedules to meet legal requirements and provide for effective interaction of all involved parties.
- Establish meeting dates consistent with schedule to achieve project milestones.

**Data Collection.** NBS will gather and review data relevant to the special tax increase. Data will be obtained from various sources, including KPPCSD records, Assessor's parcel maps, County Assessor information and County Registrar of Voter records.

**Cost Estimate.** NBS will work with KPPCSD to develop an estimate of projected revenues to calculate an adequate special tax rate.

**Special Tax Formula.** NBS will work with KPPCSD to develop a special tax formula that meets the needs of the community, voters and KPPCSD.

**Resolutions.** NBS will prepare the required resolutions to be considered by the Board for the special tax increase proceedings.

**Report.** NBS will prepare a detailed written report documenting the budget estimates for police service, the special tax formula and showing the projected revenue of the special tax increase. The Report will be presented to KPPCSD staff, Board of Directors and others as appropriate.

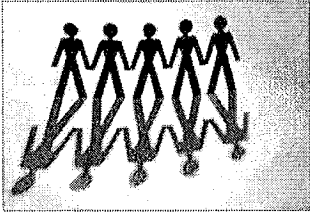
**Election Coordination.** NBS will work with the County to coordinate the election schedule and materials for the election including the statement of the measure and applicable arguments.

**Board Meeting.** NBS will present all necessary testimony and respond to public comments regarding the special tax increase proceedings and will attend one Board Meeting.

**Toll-Free Phone Number.** NBS will provide a toll-free phone number for use by KPPCSD, other interested parties and all property owners. Our staff will be available to answer questions regarding the formation and ongoing collection of special taxes for KPPCSD. Bilingual staff is available for Spanish-speaking property owners.

**[PROJECT TEAM]**

NBS is proud to present the following Project Team. In addition to the staff presented, NBS has a depth of key resources as well as the flexibility to allow for the introduction of additional specialists, if needed. Key personnel resumes are presented below. They are available and stand fully committed to Kensington Police Protection Community Services District to begin work immediately upon award of contract. Additional engineering and financial staff are available as needed.



“  
*NBS has provided high quality service to our District for nearly a decade with respect to services involving our standby assessment districts. From planning and documentation preparation to labels and mailings, as liaison between financial advisors, legal counsel and the County of Riverside Tax Assessor office, etc..., your staff is always available to answer questions and deliver.*

”  
Karen Hornbarger  
District Secretary  
Lake Hemet Municipal  
Water District

**KENSINGTON POLICE PROTECTION AND CSD**

**GREG DAVIDSON**  
 g davidson@nbsgov.com  
**Client Services Director**  
 Leads Client Relations  
 Over 10 years of experience

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**DENNIS KLINGELHOFER, P.E.**  
 dklingelhofer@nbsgov.com  
**Project Manager**  
 Leads technical approach  
 Over 20 years experience

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**SARA MARES**  
 smares@nbsgov.com  
**Senior Consultant**  
 Performs day-to-day activities related to the project  
**Main contact for the KPPCSD**  
 Over 9 years of experience

**Greg Davidson**  
**Director**

gdavidson@nbsgov.com

**[HIGHLIGHTS]**

Expert in District Administration

Project Manager on numerous projects with over eleven years of experience with Special Financing Districts

Experienced Special Tax Consultant

*Over 11 years experience*

**[EDUCATION]**

Certified Downtown Professional, California State University – San Bernardino

Bachelor of Science, Business Finance with minor in Psychology, San Diego State University

**[PROFESSIONAL AFFILIATIONS]**

California Downtown Association (CDA)

California Special Districts Association (CSDA)

California Society of Municipal Finance Officers (CSMFO)

**[RESUME]**

Greg Davidson is a Director with NBS where he and his staff form and administer special financing districts, including Property-Based Business Improvement Districts, Landscape Maintenance Districts, 1913 and 1915 Act Assessment Districts, and Community Facilities Districts. Greg is actively involved in managing the day-to-day district administration operations, the preparation of the annual special assessment levies, and related special projects. He has worked directly with more than 100 Agencies administering 300 Districts.

- **District Formation:** Greg has formed Special Financing Districts consisting of:
  - Community Facilities Districts (CFD, or Mello-Roos)
  - Business Improvement Districts
  - Landscape Maintenance Districts
- **Speaking Engagements:** Greg participated in speaking panels for the USDA, CMTA, CSMFO, and will be presenting at the 2009 annual CDA conference.
- **District Administration:** Greg has more than 11 years of experience in actively managing ongoing administration and annual levy calculations for Landscape Maintenance Districts, 1913/1915 Act Assessment Districts, and Mello-Roos Community Facilities Districts. He has trained numerous staff, and has directly prepared levies for hundreds of Assessment and Special Tax Districts. He has also provided consulting services related to curing troubled districts which have involved judicial foreclosure, refinancing and property owner bond tender programs.
- **Financial Projects:** Greg has experience performing revenue audits, parcel audits, tax roll billing services and the formation of Community Facilities Districts.
- **Continuing Disclosure:** Greg has prepared and disseminated Municipal Disclosure Reports for numerous California Agencies over the past several years. He currently is involved with the preparation and approval of more than 160 disclosure reports for 1915 Act, Community Facilities District, Tax Allocation and General Obligation Bonds.
- **1915 Reassessment and Refunding:** Greg has prepared several Reassessment Reports as required by the California Streets and Highways Code §9523 saving parcel owners a significant amount of money.
- **Proposition 218:** Greg also provides Proposition 218 consulting services related to the establishment or increase of fees, charges and assessments.

**Dennis Klingelhofer, P.E.**  
**Acquisition Engineer**  
dklingelhofer@nbsgov.com

**[HIGHLIGHTS]**

*Over 20 years experience*

Engineering in the primary field of assessment and special tax district formation

Successfully developed funding strategies including Standby Charges

Served as assessment engineer for the formation/renewal of over 300 assessment and special tax districts

**[EDUCATION]**

M.S. Engineering Administration  
George Washington University,

B.S. Civil Engineering  
University of Massachusetts,

**[REGISTRATIONS]**

Registered Civil Engineer  
California, #50255

Registered Civil Engineer  
Arizona, #30610

Registered Civil Engineer  
Virginia, #010798

**[AFFILIATIONS]**

American Public Works Association (APWA)

California Society of Municipal Finance Officers (CSMFO)

**[RESUME]**

Dennis Klingelhofer will serve as NBS's Project Manager and Acquisition Engineer, and brings over 20 years of assessment engineering experience, to this project. Dennis is well known throughout California, and established many of the methods and procedures used to analyze special benefit that have become standard in the industry over the course of his career.

- **Special Tax Consultant and Assessment Engineering:** Mr. Klingelhofer has in-depth knowledge of California's public finance and special assessment procedures. He has served as Special Tax Consultant and Assessment Engineer for the formation of Public Finance Districts including Mello-Roos Community Facilities Districts, 1913 Improvement Act districts, 1972 Landscaping and Lighting Act districts, 1982 Benefit Assessment Act districts, Fire Suppression Assessment Districts, and Special Tax Districts for police and fire services. He has worked with agencies to identify financing alternatives, evaluate the feasibility of forming special districts, and to prepare the necessary documents/reports required for district formation.
- **Asset Management:** Dennis has over 22 years of experience dealing with infrastructure valuation, implementation of asset management systems and the fiscal impact of development on communities. He is a **recognized leader on GASB 34 Compliance issues**, speaking on this subject to various associations and agencies. Moreover, he has been responsible for the development and implementation of Pavement Evaluation and Management Systems totaling for over 10,000 miles of roads for approximately 40 public agencies.
- **Acquisition Audit:** As a registered professional engineer, Mr. Klingelhofer has been responsible for the review of developer reimbursement request for the acquisition of more than \$300 million of public improvements. He has developed acquisition audit procedures for the Cities of Lake Elsinore and Davis, as well as for Clark County Nevada.



Sara Mares  
Senior Consultant  
smares@nbsgov.com

[HIGHLIGHTS]

Over 9 years experience

Expert in the Field

Project Manager on numerous projects

Expert in formation and administration

Experienced Special Tax Consultant

[EDUCATION]

Bachelor of Arts, with honors, Economics, Mills College

[RESUME]

Sara Mares is a Senior Consultant with NBS. She forms special financing districts, including 1913 Act Assessment Districts, Community Facilities Districts, Landscape and Lighting Districts, Benefit Assessment Districts, Property and Business Improvement Districts and Fire Assessments. Sara has experience working with all aspects of the formation process, including planning, project management, budget analysis, development of Rate and Method of Apportionment and Engineer's Reports and presentations. She also has significant experience with ongoing special district administration including levy submittal, delinquency management and continuing disclosure.

- **District Formation:** Sara has formed many Special Financing Districts for many communities across California, including Community Facilities Districts, Landscape Maintenance Districts, Benefit Assessment Districts, Property and Business Improvement Districts and Fire Assessments. She has prepared the Special Assessment and Special Benefit Methodologies and Rate and Method of Special Tax Apportionment Models.
- **Reassessment Consulting:** Sara has prepared several Reassessment Reports as required by the California Streets and Highways Code §9523 saving parcel owners a significant amount of money. Sara has been involved with many challenging issues, including pooled bonds, workouts and distressed districts including a project which was nominated for the Bond Buyer Deal of the Year Award.
- **Proposition 218:** Sara provides Proposition 218 Consulting Services related to the establishment of and increases to fees, charges and assessments.
- **District Administration:** Sara has extensive experience in ongoing administration and annual levy calculations for 1913/1915 Act Assessment Districts, Mello-Roos Community Facilities Districts, Landscape & Lighting, and Benefit Assessment Districts.
- **Continuing Disclosure:** Sara has prepared and disseminated Municipal Disclosure Reports for several California Agencies. She prepared and disseminated ongoing disclosure reports for special districts including 1915 Act, Community Facilities Districts in compliance with Securities Exchange Commission regulation 15c2-12.
- **Delinquency Management:** Sara also works extensively on delinquency management. This includes the gathering of county data, sending letters, setting up payment plans and dealing with foreclosure attorneys and property owners. Sara has managed delinquencies for over 21 public agencies and approximately 60,000 parcels.

Sara received her Bachelor of Arts in Economics from Mills College, where she graduated with honors.



**[COST PROPOSAL]**

**[Special Tax Increase Services]**

Special Tax Increase Services.....\$15,000

**[Expenses]**

Customary out-of-pocket expenses will be billed to KPPCSD at actual cost to NBS. These expenses may include, but not be limited to travel, postage, telephone, reproduction, meals and various charges for tapes, maps, and recording fees. County fees for the Election to be paid to the County directly by KPPCSD.

**[Hourly Schedule]**

The following table shows our current hourly rates. Additional services authorized by KPPCSD will be billed at this rate or the then applicable hourly rate.

Title	Hourly Rate
Director	\$ 190
Senior Consultant/Programmer	150
Engineer	140
Consultant	130
Analyst	100
Clerical/Support	55
Expert Witness	TBD; with minimum fee

**[Terms]**

Special Tax Increase Service fees will be invoiced upon project milestones with the final invoice prepared upon delivery of the Resolution Calling the Election. If the project is prematurely terminated by either party, NBS shall receive payment for work completed. Payment shall be made within 30 days of submittal of an invoice. If payment is not received within 90 days simple interest will begin to accrue at the rate of 1.5% per month. Either party can cancel administration contracts with 30 days written notice.