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Date: July 8, 2021  
To: Board of Directors  
From: Katherine Korsak, Finance and Business Manager  
Subject: Annual Supplemental Special Tax for Police Protection (Measure G), FY 2021-22

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**Recommendation:**

Approve and adopt the Resolution No. 2021-11 of the Board of Directors of the Kensington Police Protection and Community Services District (KPPCSD) establishing the annual Supplemental Special Tax for police protection (Measure G) for FY 2021-22.

**Rationale for Recommendation:**

The terms of the voter approved Supplemental Special Tax (Measure G) requires that the KPPCSD adopt a resolution annually before it can increase the tax by the Consumer Price Index (CPI) as authorized by Contra Costa County. For this fiscal year, staff recommends increasing the tax by the CPI to account for increases in the cost of living and provided needed General Fund revenue to balance the budget.

**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 residential parcel. It also included tax amounts for properties in other use categories as identified in Ordinance No. 2016-12. As authorized by the approved tax, these revenues are to be used to directly support Kensington's police protection services.

For fiscal year 2021-22, the maximum annual amount of the Supplemental Special Tax for each category of property is 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-Hayward area (the "Consumer Price Index" or "CPI"). The decrease in the Consumer Price Index from fiscal year 2020-21 (4.2%) to fiscal year 2021-22 (3.8%) is .4 %.

A five-year history of the Supplemental Tax is summarized in the chart below:

| Class of Improvement/ Use * | FY 2016-17 | FY 2017-18 | FY 2018-19 | FY 2019-20 | FY 2020-21 |
|-----------------------------|------------|------------|------------|------------|------------|
| Single Family Residential   | \$232.38   | \$241.18   | \$248.94   | \$258.93   | \$261.81   |
| Multi-Family Residential    | \$348.57   | \$361.78   | \$373.41   | \$388.40   | \$392.72   |
| Commercial & Institutional  | \$348.57   | \$361.78   | \$373.41   | \$388.40   | \$392.72   |
| Misc. Improved Property     | \$232.38   | \$241.18   | \$248.94   | \$258.93   | \$261.81   |
| Unimproved Property         | \$69.71    | \$72.35    | \$74.68    | \$77.68    | \$78.54    |

\*Class of Improvement or Use are determined annually based on data from the Contra Costa County Assessor's Office.

Based on the CPI, the maximum Supplemental Special Tax for fiscal years 2020-21 and 2021-22 is as follows:

| Class of Improvement or Use*    | 2020/21 Maximum Tax | 2021/22 Maximum Tax |
|---------------------------------|---------------------|---------------------|
| Single Family Residential       | \$261.81 per parcel | \$271.78 per parcel |
| Multiple Unit Residential       | 392.72 per parcel   | 407.67 per parcel   |
| Commercial and Institutional    | 392.72 per parcel   | 407.67 per parcel   |
| Miscellaneous Improved Property | 261.81 per parcel   | 271.78 per parcel   |
| Unimproved Property             | 78.54 per parcel    | 81.53 per parcel    |

**Fiscal Impact:**

The FY 2021-22 operating budget includes \$621,207 in revenue from the Supplemental Special Tax for Police Protection - an increase of \$26,335 or 4.4% more than last fiscal year's budget. Approving this resolution will increase the overall General Fund by \$26,335 for FY 2021-22.

**Attachment:**

1. Attachment 1: Resolution No. 2021-11 - 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
2. Attachment 2: News Release from the U.S Department of Labor, Bureau of Labor Statistics – CPI Increase

**RESOLUTION NO. 2021-11**  
**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 2021/22, 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-Hayward area (the “Consumer Price Index”). The following table shows the maximum Supplemental Special Tax for Fiscal Year 2020/21 and Fiscal Year 2021/22. The increase in the Consumer Price Index from Fiscal Year 2020/21 to Fiscal Year 2021/22 is 3.806%.

| <b>Class of Improvement or Use*</b> | <b>2020/21 Maximum Tax</b> | <b>2021/22 Maximum Tax</b> |
|-------------------------------------|----------------------------|----------------------------|
| Single Family Residential           | \$261.81 per parcel        | \$271.78 per parcel        |
| Multiple Unit Residential           | 392.72 per parcel          | 407.67 per parcel          |
| Commercial and Institutional        | 392.72 per parcel          | 407.67 per parcel          |
| Miscellaneous Improved Property     | 261.81 per parcel          | 271.78 per parcel          |
| Unimproved Property                 | 78.54 per parcel           | 81.53 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, 2021 through June 30, 2022 in the following amounts.

| Class of Improvement or Use*    | 2021/22 Supplemental Tax |
|---------------------------------|--------------------------|
| Single Family Residential       | \$ 271.78 per parcel     |
| Multiple Unit Residential       | \$ 407.67 per parcel     |
| Commercial and Institutional    | \$ 407.67 per parcel     |
| Miscellaneous Improved Property | \$ 271.78 per parcel     |
| Unimproved Property             | \$ 81.53 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 Thursday, the 8th day of July, 2021, by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAINED:

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Sylvia Hacaj  
President, Board of Directors

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 Thursday, the 8<sup>th</sup> day of July, 2021.

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Lynelle M. Lewis  
District Clerk of the Board

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Marti Brown  
General Manager



**For Release: Wednesday, May 12, 2021**

**21-872-SAN**

WESTERN INFORMATION OFFICE: San Francisco, Calif.

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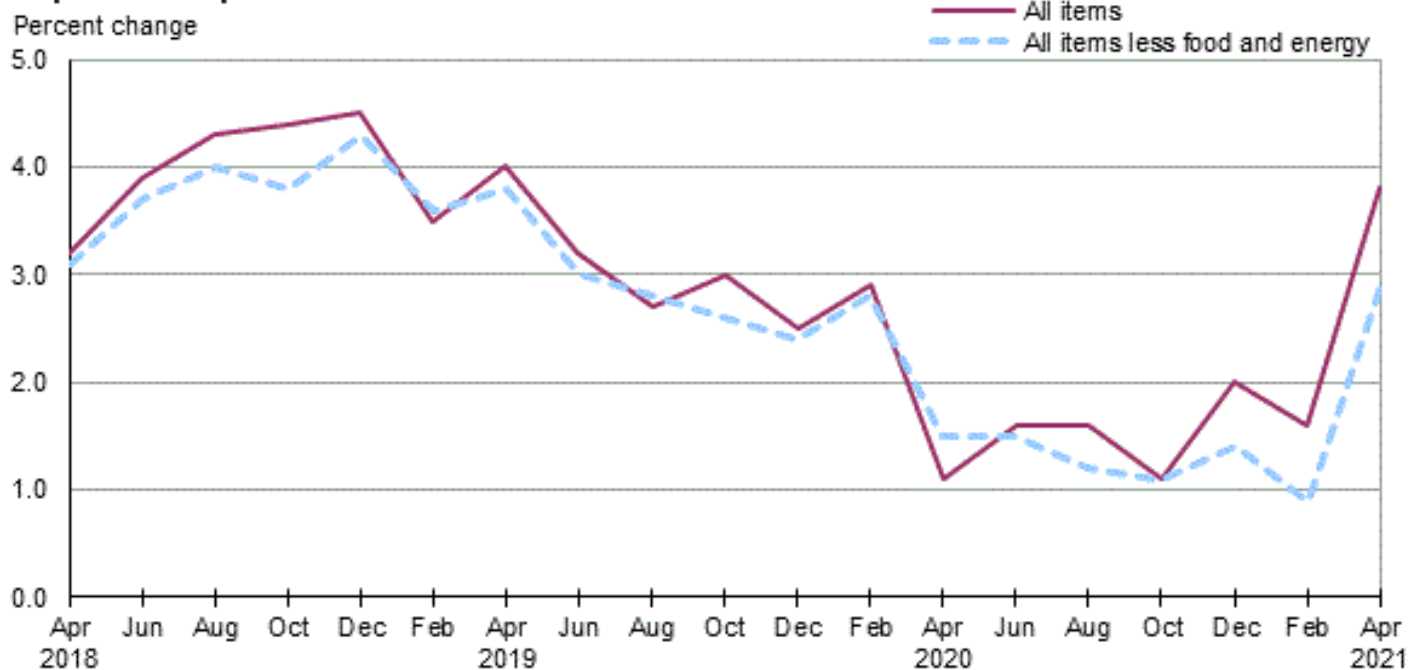
## **Consumer Price Index, San Francisco Area — April 2021**

**Area prices were up 1.7 percent over the past two months, up 3.8 percent from a year ago**

Prices in the San Francisco area, as measured by the Consumer Price Index for All Urban Consumers (CPI-U), advanced 1.7 percent for the two months ending in April 2021, the U.S. Bureau of Labor Statistics reported today. (See [table A.](#)) Regional Commissioner Chris Rosenlund noted that the April increase was influenced by higher prices for shelter and gasoline. (Data in this report are not seasonally adjusted. Accordingly, month-to-month changes may reflect seasonal influences.)

Over the last 12 months, the CPI-U increased 3.8 percent. (See [chart 1](#) and [table A.](#)) Food prices increased 3.4 percent. Energy prices jumped 23.4 percent, largely the result of an increase in the price of gasoline. The index for all items less food and energy rose 2.9 percent over the year. (See [table 1.](#))

**Chart 1. Over-the-year percent change in CPI-U, San Francisco-Oakland-Hayward, CA, April 2018–April 2021**



Source: U.S. Bureau of Labor Statistics.

## Food

Food prices inched up 0.1 percent for the two months ending in April. (See [table 1.](#)) Prices for food away from home edged up 0.1 percent, while prices for food at home were unchanged for the same period.

Over the year, food prices increased 3.4 percent. Prices for food away from home increased 5.8 percent. Prices for food at home rose 1.2 percent since a year ago, largely due to a price rise in fruits and vegetables (5.3 percent) and meat, poultry, fish, and eggs (4.8 percent).

## Energy

The energy index rose 9.9 percent for the two months ending in April. The increase was mainly due to higher prices for gasoline (14.0 percent). Prices for electricity advanced 6.0 percent, and prices for natural gas service rose 5.6 percent for the same period.

Energy prices jumped 23.4 percent over the year, largely due to higher prices for gasoline (38.0 percent). Prices paid for electricity jumped 12.8 percent, and prices for natural gas service rose 4.5 percent during the past year.

## All items less food and energy

The index for all items less food and energy increased 1.4 percent in the latest two-month period. Higher prices for used cars and trucks (11.8 percent), shelter (1.7 percent), and household furnishings and operations (1.4 percent) were partially offset by lower prices for recreation (-1.4 percent) and motor vehicle insurance (-1.3 percent).

Over the year, the index for all items less food and energy rose 2.9 percent. Components contributing to the increase included used cars and trucks (20.2 percent), household furnishings and operations (6.6 percent), and shelter (2.5 percent). Partly offsetting the increases was a price decrease in tuition, other school fees, and childcare (-1.2 percent).

**Table A. San Francisco-Oakland-Hayward, CA, CPI-U 2-month and 12-month percent changes, all items index, not seasonally adjusted**

| Month          | 2017    |          | 2018    |          | 2019    |          | 2020    |          | 2021    |          |
|----------------|---------|----------|---------|----------|---------|----------|---------|----------|---------|----------|
|                | 2-month | 12-month | 2-month | 12-month | 2-month | 12-month | 2-month | 12-month | 2-month | 12-month |
| February ..... | 0.8     | 3.4      | 1.4     | 3.6      | 0.5     | 3.5      | 0.9     | 2.9      | 0.5     | 1.6      |
| April .....    | 1.1     | 3.8      | 0.8     | 3.2      | 1.2     | 4.0      | -0.5    | 1.1      | 1.7     | 3.8      |
| June .....     | 0.3     | 3.5      | 0.9     | 3.9      | 0.2     | 3.2      | 0.7     | 1.6      |         |          |
| August .....   | 0.2     | 3.0      | 0.6     | 4.3      | 0.1     | 2.7      | 0.0     | 1.6      |         |          |
| October .....  | 0.6     | 2.7      | 0.7     | 4.4      | 1.0     | 3.0      | 0.5     | 1.1      |         |          |
| December ..... | -0.1    | 2.9      | 0.1     | 4.5      | -0.5    | 2.5      | 0.4     | 2.0      |         |          |

**The June 2021 Consumer Price Index for the San Francisco area is scheduled to be released on July 13, 2021.**

## Coronavirus (COVID-19) Pandemic Impact on April 2021 Consumer Price Index Data

Data collection by personal visit for the Consumer Price Index (CPI) program has been suspended since March 16, 2020. When possible, data normally collected by personal visit were collected either online or by phone. Additionally, data collection in April was affected by the temporary closing or limited operations of certain types of establishments. These factors resulted in an increase in the number of prices considered temporarily unavailable and imputed.

While the CPI program attempted to collect as much data as possible, many indexes are based on smaller amounts of collected prices than usual, and a small number of indexes that are normally published were not published this month. Additional information is available at <https://www.bls.gov/covid19/effects-of-covid-19-pandemic-on-consumer-price-index.htm>.

### Technical Note

The Consumer Price Index (CPI) is a measure of the average change in prices over time in a fixed market basket of goods and services. The Bureau of Labor Statistics publishes CPIs for two population groups: (1) a CPI for All Urban Consumers (CPI-U) which covers approximately 93 percent of the total U.S. population and (2) a CPI for Urban Wage Earners and Clerical Workers (CPI-W) which covers approximately 29 percent of the total U.S. population. The CPI-U includes, in addition to wage earners and clerical workers, groups such as professional, managerial, and technical workers, the self-employed, short-term workers, the unemployed, and retirees and others not in the labor force.

The CPI is based on prices of food, clothing, shelter, and fuels, transportation fares, charges for doctors' and dentists' services, drugs, and the other goods and services that people buy for day-to-day living. Each month, prices are collected in 75 urban areas across the country from about 6,000 housing units and approximately 22,000 retail establishments—department stores, supermarkets, hospitals, filling stations, and other types of stores and service establishments. All taxes directly associated with the purchase and use of items are included in the index.

The index measures price changes from a designated reference date; for most of the CPI-U the reference base is 1982-84 equals 100. An increase of 7 percent from the reference base, for example, is shown as 107.000. Alternatively, that relationship can also be expressed as the price of a base period market basket of goods and services rising from \$100 to \$107. For further details see the CPI home page on the internet at [www.bls.gov/cpi](http://www.bls.gov/cpi) and the CPI section of the BLS Handbook of Methods available on the internet at [www.bls.gov/opub/hom/cpi/](http://www.bls.gov/opub/hom/cpi/).

In calculating the index, price changes for the various items in each location are averaged together with weights that represent their importance in the spending of the appropriate population group. Local data are then combined to obtain a U.S. city average. Because the sample size of a local area is smaller, the local area index is subject to substantially more sampling and other measurement error than the national index. In addition, local indexes are not adjusted for seasonal influences. As a result, local area indexes show greater volatility than the national index, although their long-term trends are quite similar. **NOTE: Area indexes do not measure differences in the level of prices between cities; they only measure the average change in prices for each area since the base period.**

The San Francisco-Oakland-Hayward, CA. metropolitan area covered in this release is comprised of Alameda, Contra Costa, Marin, San Francisco, San Mateo Counties in the State of California.

Information in this release will be made available to individuals with sensory impairments upon request. Voice phone: (202) 691-5200; Federal Relay Service: (800) 877-8339.



**Table 1. Consumer Price Index for All Urban Consumers (CPI-U): Indexes and percent changes for selected periods San Francisco-Oakland-Hayward, CA (1982-84=100 unless otherwise noted)**

| Item and Group  | Indexes   |           |           | Percent change from- |           |           |
|---|-----------|-----------|-----------|----------------------|-----------|-----------|
|   | Feb. 2021 | Mar. 2021 | Apr. 2021 | Apr. 2020            | Feb. 2021 | Mar. 2021 |
| <b>Expenditure category</b>                           |           |           |           |                      |           |           |
| All items.....  | 304.387   | -         | 309.419   | 3.8                  | 1.7       | -         |
| All items (1967=100).....                             | 935.771   | -         | 951.239   | -                    | -         | -         |
| Food and beverages.....                               | 308.572   | -         | 308.790   | 3.1                  | 0.1       | -         |
| Food.....   | 308.589   | -         | 308.788   | 3.4                  | 0.1       | -         |
| Food at home.....                                     | 272.623   | 271.136   | 272.702   | 1.2                  | 0.0       | 0.6       |
| Cereals and bakery products.....                      | 271.126   | -         | 268.268   | -1.2                 | -1.1      | -         |
| Meats, poultry, fish, and eggs.....                   | 301.538   | -         | 300.295   | 4.8                  | -0.4      | -         |
| Dairy and related products.....                       | 278.438   | -         | 286.643   | 0.0                  | 2.9       | -         |
| Fruits and vegetables.....                            | 371.388   | -         | 368.829   | 5.3                  | -0.7      | -         |
| Nonalcoholic beverages and beverage materials(1)..... | 203.766   | -         | 202.257   | -6.0                 | -0.7      | -         |
| Other food at home.....                               | 220.791   | -         | 222.654   | -0.7                 | 0.8       | -         |
| Food away from home.....                              | 349.922   | -         | 350.276   | 5.8                  | 0.1       | -         |
| Alcoholic beverages.....                              | 311.778   | -         | 312.228   | -0.7                 | 0.1       | -         |
| Housing.....  | 361.955   | -         | 368.394   | 3.3                  | 1.8       | -         |
| Shelter.....  | 409.850   | 411.202   | 416.798   | 2.5                  | 1.7       | 1.4       |
| Rent of primary residence(2).....                     | 468.807   | 468.231   | 467.758   | 0.3                  | -0.2      | -0.1      |
| Owners' equiv. rent of residences(2)(3).....          | 439.058   | 438.879   | 438.336   | 1.2                  | -0.2      | -0.1      |
| Owners' equiv. rent of primary residence(1)(2).....   | 439.058   | 438.879   | 438.336   | 1.2                  | -0.2      | -0.1      |
| Fuels and utilities.....                              | 455.265   | -         | 469.885   | 8.4                  | 3.2       | -         |
| Household energy.....                                 | 395.975   | 409.316   | 419.376   | 11.3                 | 5.9       | 2.5       |
| Energy services(2).....                               | 397.337   | 410.870   | 420.836   | 11.1                 | 5.9       | 2.4       |
| Electricity(2).....                                   | 428.380   | 444.009   | 454.073   | 12.8                 | 6.0       | 2.3       |
| Utility (piped) gas service(2).....                   | 319.675   | 327.293   | 337.454   | 4.5                  | 5.6       | 3.1       |
| Household furnishings and operations.....             | 154.126   | -         | 156.336   | 6.6                  | 1.4       | -         |
| Apparel.....  | 105.422   | -         | 107.007   | 3.7                  | 1.5       | -         |
| Transportation.....                                   | 204.673   | -         | 216.498   | 11.4                 | 5.8       | -         |
| Private transportation.....                           | 203.631   | -         | 213.824   | 13.7                 | 5.0       | -         |
| New and used motor vehicles(4).....                   | 97.889    | -         | -         | -                    | -         | -         |
| New vehicles(1).....                                  | 161.204   | -         | -         | -                    | -         | -         |
| Used cars and trucks(1).....                          | 269.617   | -         | 301.321   | 20.2                 | 11.8      | -         |
| Motor fuel.....                                       | 253.600   | 277.844   | 289.079   | 37.7                 | 14.0      | 4.0       |
| Gasoline (all types).....                             | 252.663   | 276.891   | 288.146   | 38.0                 | 14.0      | 4.1       |
| Gasoline, unleaded regular(4).....                    | 251.951   | 276.602   | 287.968   | 38.8                 | 14.3      | 4.1       |
| Gasoline, unleaded midgrade(4)(5).....                | 237.199   | 257.507   | 268.466   | 32.2                 | 13.2      | 4.3       |
| Gasoline, unleaded premium(4).....                    | 242.198   | 263.736   | 273.887   | 35.3                 | 13.1      | 3.8       |
| Motor vehicle insurance(1).....                       | 528.598   | -         | 521.662   | 5.0                  | -1.3      | -         |
| Medical care.....                                     | 555.065   | -         | 555.675   | 1.4                  | 0.1       | -         |
| Recreation(6).....                                    | 126.052   | -         | 124.335   | 3.7                  | -1.4      | -         |
| Education and communication(6).....                   | 150.882   | -         | 152.099   | 0.3                  | 0.8       | -         |
| Tuition, other school fees, and child care(1) ..      | 1,815.339 | -         | 1,819.305 | -1.2                 | 0.2       | -         |
| Other goods and services.....                         | 524.717   | -         | 535.942   | 4.8                  | 2.1       | -         |
| <b>Commodity and service group</b>                    |           |           |           |                      |           |           |
| All items.....  | 304.387   | -         | 309.419   | 3.8                  | 1.7       | -         |
| Commodities.....                                      | 199.185   | -         | 202.736   | 5.5                  | 1.8       | -         |
| Commodities less food & beverages.....                | 141.375   | -         | 146.358   | 7.9                  | 3.5       | -         |
| Nondurables less food & beverages.....                | 184.904   | -         | 194.869   | 11.9                 | 5.4       | -         |
| Durables.....   | 98.949    | -         | -         | -                    | -         | -         |
| Services.....   | 392.055   | -         | 398.340   | 3.2                  | 1.6       | -         |

Note: See footnotes at end of table.

**Table 1. Consumer Price Index for All Urban Consumers (CPI-U): Indexes and percent changes for selected periods San Francisco-Oakland-Hayward, CA (1982-84=100 unless otherwise noted) - Continued**

| Item and Group                           | Indexes   |           |           | Percent change from- |           |           |
|--|-----------|-----------|-----------|----------------------|-----------|-----------|
|  | Feb. 2021 | Mar. 2021 | Apr. 2021 | Apr. 2020            | Feb. 2021 | Mar. 2021 |
| <b>Special aggregate indexes</b>         |           |           |           |                      |           |           |
| All items less medical care .....        | 294.117   | -         | 299.283   | 4.0                  | 1.8       | -         |
| All items less shelter.....              | 260.943   | -         | 265.166   | 4.9                  | 1.6       | -         |
| Commodities less food .....              | 148.669   | -         | 153.548   | 7.3                  | 3.3       | -         |
| Nondurables .....                        | 248.289   | -         | 253.206   | 6.2                  | 2.0       | -         |
| Nondurables less food.....               | 194.803   | -         | 204.083   | 10.3                 | 4.8       | -         |
| Services less rent of shelter(3).....    | 387.224   | -         | 392.789   | 4.2                  | 1.4       | -         |
| Services less medical care services..... | 380.732   | -         | 387.364   | 3.2                  | 1.7       | -         |
| Energy .....                             | 311.817   | 331.861   | 342.694   | 23.4                 | 9.9       | 3.3       |
| All items less energy .....              | 307.721   | -         | 311.595   | 3.0                  | 1.3       | -         |
| All items less food and energy .....     | 308.432   | -         | 312.894   | 2.9                  | 1.4       | -         |

Footnotes

(1) Indexes on a December 1977=100 base.

(2) This index series was calculated using a Laspeyres estimator. All other item stratum index series were calculated using a geometric means estimator.

(3) Indexes on a December 1982=100 base.

(4) Special index based on a substantially smaller sample.

(5) Indexes on a December 1993=100 base.

(6) Indexes on a December 1997=100 base.

- Data not available

NOTE: Index applies to a month as a whole, not to any specific date.