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Date: July 14, 2022  
To: Board of Directors  
From: Lisa Mundis, Finance Director  
Subject: Annual Supplemental Special Tax for Police Protection (Measure G), FY 2022-23

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**Recommendation:**

Approve and adopt the Resolution No. 2022-19 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 2022-23.

**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 202-23, 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 increase in the Consumer Price Index from Fiscal Year 2021/22 to Fiscal Year 2022/23 is 4.996%.

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

<b>Class of Improvement or Use*</b>	<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>
Single Family Residential	\$241.18	\$248.94	\$258.93	\$261.81	\$271.78
Multiple Unit Residential	\$361.78	\$373.41	\$388.40	\$392.72	\$407.67
Commercial and Institutional	\$361.17	\$373.41	\$388.40	\$392.72	\$407.67
Miscellaneous Improved Property	\$241.18	\$248.94	\$258.93	\$261.81	\$271.78
Unimproved Property	\$72.35	\$74.68	\$77.68	\$78.54	\$81.53

\*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 2021-22 and 2022-23 is as follows:

<b>Class of Improvement or Use*</b>	<b>2021/22 Maximum Tax</b>	<b>2022/23 Maximum Tax</b>
Single Family Residential	\$271.78 per parcel	\$285.35 per parcel
Multiple Unit Residential	407.67 per parcel	428.03 per parcel
Commercial and Institutional	407.67 per parcel	428.03 per parcel
Miscellaneous Improved Property	271.78 per parcel	285.35 per parcel
Unimproved Property	81.53 per parcel	85.60 per parcel

**Fiscal Impact:**

The FY 2021-22 operating budget included \$685,470 in revenue from the Supplemental Special Tax for Police Protection. The increase in CPI will create an addition \$34,530 in revenue, which is reflected in the current fiscal year's budget. Approving this resolution will increase the overall General Fund by \$34,530 FY 2022-23.

**Attachment:**

1. Attachment 1: Resolution No. 2022-19 - 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

**RESOLUTION NO. 2022-19**  
**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 2022/23, 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 2021/22 and Fiscal Year 2022/23. The increase in the Consumer Price Index from Fiscal Year 2021/22 to Fiscal Year 2022/23 is 4.996%.

<b>Class of Improvement or Use*</b>	<b>2021/22 Maximum Tax</b>	<b>2022/23 Maximum Tax</b>
Single Family Residential	\$271.78 per parcel	\$285.35 per parcel
Multiple Unit Residential	407.67 per parcel	428.03 per parcel
Commercial and Institutional	407.67 per parcel	428.03 per parcel
Miscellaneous Improved Property	271.78 per parcel	285.35 per parcel
Unimproved Property	81.53 per parcel	85.60 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:**

- The Board of Directors hereby declares its intention to levy the Supplemental Special Tax for the Fiscal Year, July 1, 2022 through June 30, 2023 in the following amounts.

Class of Improvement or Use*	2022/23 Supplemental Tax
Single Family Residential	\$285.35 per parcel
Multiple Unit Residential	428.03 per parcel
Commercial and Institutional	428.03 per parcel
Miscellaneous Improved Property	285.35 per parcel
Unimproved Property	85.60 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 upon motion by Director \_\_\_\_\_, seconded by Director \_\_\_\_\_, on Thursday, the \_\_\_ day of \_\_\_\_, 2022, by the following vote to wit:

AYES: Directors \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, and \_\_\_\_\_

NOES: None

ABSENT: None

ABSTAINED: None

\_\_\_\_\_  
 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 \_\_\_ day of \_\_\_\_, 2022.

\_\_\_\_\_  
 Lynelle M. Lewis  
 District Clerk of the Board

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 Tony Constantouros  
 Interim General Manager