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Date: June 8, 2023  
To: Board of Directors  
From: David Aranda, Interim General Manager  
Subject: Affirming the Establishment of the Appropriations Limit for Fiscal Year 2024

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### **Recommendation**

Approve and adopt Resolution No. 2023-13 A Resolution of the Board of Directors of the Kensington Police Protection and Community Services District Affirming the Establishment of the Appropriations Limit for Fiscal Year 2024.

### **Background**

Appropriation limits are imposed on public agencies within the revenue and taxation code as a result of Proposition 4 in 1979. Its purpose is to limit property tax revenue collected in excess of actual operation costs and to limit the accumulation of certain revenues. This only applies to departments that collect and utilize property tax monies.

To determine the limit a baseline was established and then annual adjustments were made depending on changes in population and per capita cost of living changes.

For the fiscal year 2022/2023 the appropriations limit was \$5,399,362. Using the California State Department of Finance numbers for Contra Costa County the following formula was used to determine the appropriations limit for 2023/2024:

Step 1: Per Capita income converted to a ratio:

$$4.44 + 100 \text{ divided by } 100 = 1.044$$

Step 2: Population change using Contra Costa Unincorporated number:

$$-0.85 + 100 \text{ divided by } 100 = .9915$$

Step 3:  $1.0444 \times .9915 = 1.0355226$

Step 4:  $1.0355226 \times \$5,399,362 = 5,591,161$

## Establishment of Appropriations Limits

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While the \$5,591,161 is the appropriation limit for the fiscal year 2024, the property tax dollars expected to be received for the fiscal year are only \$2,400,000. Thus, the district is well within the appropriation limit.

### **Exhibit**

- Resolution No. 2023-13 A Resolution Of The Board Of Directors Of The Kensington Police Protection And Community Services District Affirming the Establishment of the Appropriations Limit for Fiscal Year 2024.

**RESOLUTION NO. 2023-13**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
KENSINGTON POLICE PROTECTION AND COMMUNITY  
SERVICES DISTRICT AFFIRMING THE ESTABLISHMENT OF  
THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2024**

The Board of Directors of the Kensington Police Protection and Community Services District (“Board of Directors”) does find as follows:

The Board of Directors of the Kensington Police Protection and Community Services District does find as follows:

*WHEREAS*, in November 1979, California voters approved a ballot measure, Proposition 4 adding Article XIII B to the California Constitution, which limits the level of most appropriations from tax sources that the State and most local government entities are permitted to make in any given year; and

*WHEREAS*, and each year, a local government must adjust its appropriations limit based on two factors, the change in the population and the per capita personal income; and

*WHEREAS*, for the district the prior years Appropriations Limit is adjusted by the percentage change in California per capita personal income and the change in population for Contra Costa County; and

*WHEREAS*, the formula for the appropriations limit has determined that for fiscal year 2024 (July 1, 2023-June 30, 2024) will be \$5,591,161; and

*WHEREAS*, the Kensington Police Protection and Community Services District is well within the Appropriations limit for fiscal year 2024

**NOW, THEREFORE THE BOARD OF DIRECTORS DOES RESOLVE AS FOLLOWS:**

The Appropriations Limit for Kensington Police Protection Community Services District for Fiscal Year 2024 is established at \$5,591,161.

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 8<sup>th</sup> day of June, 2023, by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAINED:

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Alexandra Aquino-Fike  
President, Board of Directors

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 June, 2023.

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Lynelle M. Lewis  
District Clerk of the Board

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David Aranda  
Interim General Manger