



Date: June 9, 2022
To: Board of Directors
From: Lisa Mundis, Finance Director
Subject: Kensington Park Assessment District Levy

Recommendation:

Adopt Resolution 2022-12 authorizing the assessment and ordering the levy for the Kensington Park Assessment District (the "District") for Fiscal Year 2022-2023 pursuant to the Landscaping and Lighting Act of 1972.

Rationale for Recommendation:

The District is a Landscape and Lighting District and, as such, it must follow the Landscaping and Lighting Act of 1972, which require governing board review and approval of the annual Engineer's Report including the proposed assessments to be levied upon each assessable lot or parcel within the District.

Background:

The District was formed on December 6, 1994 pursuant to the Landscaping and Lighting Act of 1972. At the time, the initial assessment was \$10.08 per single family dwelling with 2,099 parcels being assessed. An annual increase based on the Consumer Price Index (CPI) was included. In 1994-95, the estimated expenditures for park and facility maintenance totaled \$22,500.

In the 2020-21 tax year, the assessment was \$18.37 with 2,189 parcels being assessed. The assessment for the 2021-22 tax year was \$18.65, a \$0.28 increase from the previous year. The current assessment for tax year 2022-2023 is \$19.62, up \$0.97 per parcel, with 2,261 dwelling units on 2,188 parcels assessed.

Discussion and Analysis:

Over the past several years, the Parks and Recreation Fund has functioned with an operating deficit that has been backfilled by the District's General Fund. Historically, the tax revenues cover a small portion of the budgeted expenses.

As expenses have continued to increase, the tax assessment revenue has not kept pace with expenditures and the maintenance needs of the park and its facilities. As has been noted in previous

annual reports, without the support of the KPPCSD's General Fund, derived from District and Police Protection tax revenues, there would be insufficient funding for Kensington Park and the Community Center to remain open.

Although it was recommended to analyze the Parks and Recreation Fund deficit and "recommend a sustainable financing model that does not rely on the KPPCSD's General Fund to backfill future deficits", that project is still in progress and will be taken into consideration, in the development of the 2022-23 Recommended Budget.

Fiscal Impact:

The current preliminary Engineer's Report estimates \$177,814 in Parks and Recreation District expenses and a total of \$44,360 of tax revenue for fiscal year 2022-2023. Anticipated revenue from the rental of KPPCSD's facilities is approximately \$42,000, but could vary substantially, as the Community Center has only been open for events for the past six months. Staff recommends allocating an estimated \$92,000 of General Fund monies to the Parks and Recreation District (Lighting and Landscape) to fill the shortfall in the budget. Final budget figures may vary from the preliminary estimates and mid-year adjustments may be necessary.

Attachments:

1. Resolution No. 2022-12 Confirming the Assessment and Ordering the Levy for the Kensington Park Assessment District for Fiscal Year 2022-2023.
2. Proof of Publication for Notice of Public Hearing (Resolution No. 2022-07)

RESOLUTION NO. 2022-12

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT,
CONFIRMING THE ASSESSMENT AND ORDERING THE LEVY FOR
THE KENSINGTON PARK ASSESSMENT DISTRICT
FOR FISCAL YEAR 2022/23**

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, the Board of Directors previously completed its proceedings in accordance with and pursuant to the Landscaping and Lighting Act of 1972, Part 2, Division 15 of the California Streets and Highways Code (commencing with Section 22500) (the “Act”) to establish the Kensington Park Assessment District (the “Assessment District”); and

WHEREAS, the Board of Directors has retained NBS for the purpose of assisting with the annual levy of the Assessment District, and the preparation and filing of an Engineer’s Report; and

WHEREAS, the Board of Directors has, by previous resolution, declared its intention to hold a Public Hearing concerning the levy and collection of assessments within the Assessment District; and

WHEREAS, a Public Hearing has been held and concluded and notice thereof was duly given in accordance with Section 22626 of the Act; and

WHEREAS, at the time and place specified in the Resolution of Intention the Board of Directors conducted such hearing and considered all objections to the assessment.

NOW, THEREFORE BE IT RESOLVED, DETERMINED, AND ORDERED BY THE BOARD OF DIRECTORS, AS FOLLOWS:

- 1. Confirmation of Assessment and Diagram:** The Board of Directors hereby confirms the assessment and the diagram as is described in full detail in the Engineer’s Report on file with the District Clerk of the Board.
- 2. Levy of Assessment:** Pursuant to Section 22631 of the Act, the adoption of this resolution shall constitute the levy of an assessment for the fiscal year commencing July 1, 2022 and ending June 30, 2023.
- 3. Ordering of the Levy:** The Board of Directors hereby orders NBS to prepare and submit the levy of assessments to Contra Costa County for placement on the Fiscal Year 2022/23 secured property tax roll.

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 9th day of June, 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 9th day of June, 2022.

Lynelle M. Lewis
District Clerk of the Board

Tony Constantouros
Interim General Manager

West County Times

1160 Brickyard Cove
Suite 200, Rm 15
Richmond, CA 94801
(510) 262-2740

2010129

KENSINGTON POLICE DEPT.
217 ARLINGTON AVE
KENSINGTON, CA 94707-1401

PROOF OF PUBLICATION

FILE NO. Resolution 2022-07/Hearing

In the matter of

West County Times

I am a citizen of the United States and a resident of the County aforesaid; I am over the age of eighteen years, and not a party to or interested in the above-entitled matter.

I am the Principal Legal Clerk of the West County Times, a newspaper of general circulation, printed and published in the City of Walnut Creek, County of Contra Costa, 94598

And which newspaper has been adjudged a newspaper of general circulation by the Superior Court of the County of Contra Costa, State of California, under the date of August 29, 1978. Case Number 188884.

The notice, of which the annexed is a printed copy (set in type not smaller than nonpareil), has been published in each regular and entire issue of said newspaper and not in any supplement thereof on the following dates, to-wit:

05/24/2022

I certify (or declare) under the penalty of perjury that the foregoing is true and correct.

Executed at Walnut Creek, California.
On this 6th day of June, 2022.



Signature

Legal No. **0006670472**

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that the Board of Directors of the Kensington Police Protection and Community Services District (District) has fixed Thursday, June 9, 2022 at 7:00 p.m. as the time for a public hearing by the Board of Directors on the annual report of the Kensington Park Assessment District Levy for Fiscal Year 2022-23.

On May 12, 2022, the Board of Directors adopted a package of resolutions required to collect assessments for the upcoming fiscal year. These documents are available on the KPPCSD website and are available upon request at the District offices at 217 Arlington Ave., Kensington, CA 94707; telephone (510) 526-4141.

RESOLUTION NO. 2022-07

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT, DECLARING ITS INTENTION TO LEVY AND COLLECT ASSESSMENTS FOR THE KENSINGTON PARK ASSESSMENT DISTRICT FOR FISCAL YEAR 2022/23

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, the Board of Directors previously completed its proceedings in accordance with and pursuant to the Landscaping and Lighting Act of 1972, Part 2, Division 15 of the California Streets and Highways Code (commencing with Section 22500) (the "Act") to establish the Kensington Park Assessment District (the "Assessment District"); and

WHEREAS, the Board of Directors has retained NBS for the purpose of assisting with the annual levy of the Assessment District, and the preparation and filing of an Engineer's Report.

NOW, THEREFORE BE IT RESOLVED, DETERMINED, AND ORDERED BY THE BOARD OF DIRECTORS, AS FOLLOWS :

1. Intention: The Board of Directors hereby declares its intention to levy and collect assessments within the Assessment District to pay the costs of the improvements for the fiscal year commencing July 1, 2022 and ending June 30, 2023. The Board of Directors finds that the public's best interest requires such action.

2. Improvements: The improvements within the District include, but are not limited to: the operating, maintaining and servicing of all public landscaping improvements, consisting of landscaping and grass. Operating, maintaining and servicing include, but are not limited to: personnel, materials, electrical energy and water. Services provided include all necessary service, operations, administration and maintenance required to keep the improvements in a healthy, vigorous, and satisfactory condition.

3. Assessment District Boundaries: The boundaries of the Assessment District are as shown by the assessment diagram filed in the offices of the District Clerk of the Board which map is made a part hereof by reference.

4. Engineer's Report: Reference is made to the Engineer's Report prepared by NBS, on file with the District Clerk of the Board for a full and detailed description of the improvements, the boundaries of the Assessment District and the zones therein, and the proposed assessments upon assessable lots and parcels of land within the Assessment District.

5. Notice of Public Hearing: The Board of Directors hereby declares its intention to conduct a Public Hearing concerning the levy of assessments in accordance with Section 22629 of the Act. All objections to the assessment, if any, will be considered by the Board of Directors. The Public Hearing will be held on Thursday, June 9, 2022 at 7:00 pm or as soon thereafter as is feasible in the meeting place of the Board of Directors in Kensington, CA (via Zoom teleconference). The Board of Directors further orders the District Clerk of the Board to publish notice of this resolution in accordance with Section 22626 of the Act.

6. Increase of Assessment: The maximum assessment is not proposed to increase from the previous year above that previously approved by the property owners (as "increased assessment" is defined in Section 54954.6 of the Government Code).

PASSED AND ADOPTED by the Board of Directors of the Kensington Police Protection and Community Services District upon motion by President Sylvia Hacaj, seconded by Director Rachelle Sherris-Watt, on Thursday, the 12th day of May, 2022, by the following vote to wit:

AYES: Directors Deppe, Logan, Nottoli, Sherris-Watt, and Hacaj. 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 12th day of May, 2022.

Lynelle M. Lewis
District Clerk of the Board

Rick Benson
Interim General Manager

WCT 6670472 May 24, 2022