



KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

BOARD OF DIRECTORS MEETING

February 9, 2023

ITEM 4

Annual Summary Reports for Police, Police Supplemental, and Kensington Park Tax Levies.

SUMMARY OF RECOMMENDATION

Receive Annual Summary Reports presented for FY 2022-2023.

ATTACHMENTS

1. FY 2022-23 Police Tax and Supplemental Tax Annual Report
2. FY 2022-2023 Kensington Park A.D. Annual Summary Report

SUBMITTED BY:

Lisa Mundis

Lisa Mundis
Finance Director

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

Fiscal Year 2022/23 Final Levy Summary Report For:

POLICE TAX AND SUPPLEMENTAL POLICE TAX

January 2023

Prepared by:



Corporate Headquarters
32605 Temecula Parkway, Suite 100
Temecula, CA 92592
Toll free: 800.676.7516

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1. FISCAL YEAR 2022/23 LEVY SUMMARY

1.1 Police Tax

In 1994, the voters of the Kensington Police Protection and Community Services District (the “District”) approved a special tax to provide a source of funding for police protection services. The special tax is not increased annually.

The following table shows a breakdown of the total levy for Fiscal Year 2022/23 by Class of Improvement:

Class of Improvement	Number of Parcels	Rate per Parcel	Total Levy
Single Family Residential	2,098	\$300.00	\$629,400.00
Multiple Unit Residential	89	450.00	40,050.00
Commercial or Institutional	26	450.00	11,700.00
Miscellaneous Improved	3	300.00	900.00
Unimproved	38	90.00	3,420.00
Totals:	2,254		\$685,470.00

1.2 Supplemental Police Tax

In 2010, the voters of the District approved a supplemental special tax to raise revenue to support police protection services by the Kensington Police Department. The purpose of the supplemental special tax is to raise revenue only for the purposes of obtaining, operating, maintaining and expanding police protection service, facilities and equipment, for paying for salaries and benefits to police personnel, and for such other necessary police protection service expenses of the District as such services shall be made available throughout the District.

The annual maximum supplemental special tax will be increased by the Consumer Price Index (CPI). The Supplemental Police Tax will be levied in perpetuity.

As directed by the District, the supplemental special tax will be levied at the maximum rate for Fiscal Year 2022/23.

The following table summarizes the Fiscal Year 2022/23 levy information with a comparison of the prior year and current year Maximum Rate for each Class of Improvement:

Class of Improvement	Number of Parcels	FY 2021/22 Maximum Rate	FY 2022/23 Maximum Rate ⁽¹⁾	FY 2022/23 Actual Rate per Parcel ⁽²⁾	Total Levy
Single Family Residential	2,098	\$271.78	\$285.35	\$285.34	\$598,643.32
Multiple Unit Residential	89	407.67	428.03	428.02	38,093.78
Commercial or Institutional	26	407.67	428.03	428.02	11,128.52
Miscellaneous Improved	3	271.78	285.35	285.34	856.02
Unimproved	38	81.53	85.60	85.60	3,252.80
Totals:	2,254				\$651,974.44

(1) The maximum rate percentage change from the prior year was 4.996%

(2) Represents 100% of the FY 2022/23 Maximum Rate. May include even cent rounding adjustment for placement on the Contra Costa County tax roll.

NBS

Melissa Ellico, Administrator
Darrylanne Zarate, Project Manager
Tim Seufert, Client Services Director

2. SB 165: LOCAL AGENCY SPECIAL TAX AND BOND ACCOUNTABILITY ACT

Senate Bill 165, filed with the Secretary of State on September 19, 2000, enacted the Local Agency Special Tax and Bond Accountability Act (the “Act”). This Act requires that any local special tax or local bond measure subject to voter approval contain a statement indicating the specific purposes of the special tax, require that the proceeds of the special tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. The Act only applies to any local special tax measure or local bond measure adopted on or after January 1, 2001 in accordance with Section 50075.1 or Section 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation of the Special Tax District and others are handled through annual reports. This Section of this report intends to comply with Section 50075.3 or Section 53411 of the California Government Code that states:

“The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain all of the following:

- (a) The amount of funds collected and expended.
- (b) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 or Section 53410.”

The requirements of the Act apply to:

**Kensington Police Protection and Community Services District
Supplemental Police Tax**

PURPOSE OF SPECIAL TAX

The purpose of the Supplemental Police Tax revenue is for obtaining, operating, maintaining and expanding police protection service, facilities and equipment, salaries and benefits to police personnel, and for other necessary police protection service expenses of the District.

COLLECTIONS & EXPENDITURES – (CUMULATIVE)

Fund	Total Amount Collected	06/30/2022 Balance	Amount Expended	Service Status
Supplemental Police Tax Fund	\$605,524.25	\$0.00	\$605,524.25	Ongoing

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

Fiscal Year 2022/23 Final Levy Summary Report:

KENSINGTON PARK ASSESSMENT DISTRICT

January 2023

Prepared by:



Corporate Headquarters
32605 Temecula Parkway, Suite 100
Temecula, CA 92592
Toll free: 800.676.7516

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DISTRICT SUMMARY

The Board of Directors of the Kensington Police Protection and Community Services District (KPPCSD), under the Landscaping and Lighting Act of 1972 (the “1972 Act”) established the Kensington Park Assessment District (the “District”) on December 6, 1994.

The District provides funding for the continued maintenance, servicing, and operation of various improvements, including landscaping and grass, water and electric services, equipment and supplies repair or replacement of existing improvements, and the addition of future improvements (if determined to be necessary) within the boundaries of the District.

Annual Increase

The assessment rate and the annual rate escalation factor were approved by property owners through the assessment balloting procedures of Proposition 218 following a public hearing on May 28, 1997.

The maximum allowable assessment amount may be increased by the percentage change that is equal to the percentage change in the U.S. Department of Labor, Bureau of Labor Statistics, Consumer Price Index for all Urban Consumers (CPI-U): San Francisco-Oakland-Hayward for February of each Fiscal Year, subsequent to the base year. The CPI increase for the period ending February 2022 was 5.1934%.

Levy

In Fiscal Year 2022/23, there were 2,188 parcels levied on the Contra Costa County tax roll for a total of \$44,359.18. The table in Section 1 provides the Levy Summary for Fiscal Year 2022/23.

NBS

Melissa Ellico, Administrator
Darrylanne Zarate, Project Manager
Tim Seufert, Client Services Director

LEVY SUMMARY

District	County Fund No.	Final Applied Levy ⁽¹⁾	
		Parcel Count	Levy Amount
Kensington Park Landscape Maintenance District	J232579754	2,188	\$44,359.18
Total		2,188	\$44,359.18

(1) Final applied levy on the Contra Costa County Tax Roll.