



Kensington Community Services District

DATE: June 11, 2026

TO: Board of Directors

FROM: David Aranda, Interim General Manager (IGM)

SUBJECT: Affirming the Establishment of the Appropriations Limit for Fiscal Year 2027

RECOMMENDATION:

Staff recommends that the Board adopt Resolution No. 2026-10 A Resolution of the Kensington Community Services District Establishing the Appropriations Limit of the Kensington Community Services District For Fiscal Year 2026-2027.

BACKGROUND:

Appropriation limits are imposed on public agencies within the revenue and taxation code because of Proposition 4 in 1979 and modified by Proposition 111 in 1990. The purpose is to limit property tax revenue collected when it is more than actual operation costs.

For fiscal year 2027 and as reflected in the attached resolution, a calculation was made for the police district using the baseline from fiscal year 2026 and the same was done for the fire district.

The calculation is as follows and is based on information from the State of California.

	KPPCSD	KFPD
• Fiscal year 2025-2026:	\$5,939,329	\$6,318,154
• Per capita ratio 4.95 %		
• Population change negative .25 percent.		
• $1.0495 \times .9975 = 1.04688$		
• 1.04688 x the 2026 numbers	\$6,217,765	\$6,614,349
• Combined \$12,832,114		

The combine appropriations limit for fiscal year 2027 will be \$12,832,114. The projected property tax revenue for fiscal year 2027 is 8,800,000. This falls within the appropriation limit.

EXHIBIT(S):

- Resolution No. 2026-10 A Resolution of the Kensington Community Services District Establishing the Appropriations Limit of the Kensington Community Services District For Fiscal Year 2026-2027.

RESOLUTION NO. 2026-10**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE KENSINGTON COMMUNITY SERVICES DISTRICT ESTABLISHING THE APPROPRIATIONS LIMIT OF THE KENSINGTON COMMUNITY SERVICES DISTRICT FOR FISCAL YEAR 2026-2027**

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

WHEREAS, Article XIII B of the California Constitution establishes a limitation on spending by local government agencies, including special districts not otherwise exempted, of funds from proceeds of taxes: and

WHEREAS, each local government agency, including non-exempted special districts, must establish its appropriations limit annually by recorded vote of the governing body; and

WHEREAS, the Kensington Fire Protection District and the Kensington Police Protection Community Services District have become one entity, named the Kensington Community Services District; and

WHEREAS, the appropriations limit for Fiscal Year 2020-2026 was established at \$6,318,154 for the Kensington Fire Protection District and \$5,939,329 for the Kensington Police Protection Community Services District by the entities board of directors; and

WHEREAS, the applicable factors used to calculate the appropriations limit for fiscal year 2026-2027 are, one, the increase in the California per capita personal income of 4.95% as provided by the State Department of Finance; and, two, the applicable change in population from January 2025 to January 2026 of -.25% and.

WHEREAS, performing the calculations places the Kensington Fire Protection District at an appropriations limit of \$6,614,349 for fiscal year 2026-2027 and the Kensington Police Protection District at an appropriations limit of \$6,217,765 for fiscal year 2026-2027 and.

WHEREAS, now that the two agencies are one agency known as the Kensington Community Services District the appropriations limit for 2026-2027 stands at \$12,832,114 and.

WHEREAS, the Kensington Community Services District is well within the Appropriations limit for FY2027.

NOW THEREFORE, BE IT RESOLVED that the Board of Directors of the Kensington Community Services District establishes the appropriations limit for Fiscal Year 2026-2027 as \$12,832,114.

NOW, THEREFORE, THE BOARD OF DIRECTORS DOES RESOLVE AS FOLLOWS: The Appropriations Limit for Kensington Community Services District for Fiscal Year 2027 is established at \$12,832,114.

PASSED AND ADOPTED by the Board of Directors of the Kensington Community Services District upon motion by Director _____, seconded by Director _____, on Thursday, the 11th day of June, 2026, by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAINED:

Sylvia Hacaj
President, Board of Directors

HEREBY CERTIFY the foregoing resolution was duly and regularly adopted by the Board of Directors of the Kensington Community Services District at the regular meeting of said Board held on Thursday, the 11th day of June , 2026.

Lynelle M. Lewis
Clerk of the Board

David Aranda
Interim General Manger