



Date: November 13, 2025

To: Board of Directors

Submitted by: David Aranda, Interim General Manager

Subject: Receive and File the SB-165 Annual Report for the Kensington Police Protection and Community Services District Supplemental Police Tax for 2025/2026

Recommendation

Motion to receive and file the SB-165 Annual Report for the Kensington Police Protection and Community Services District Supplemental Police Tax which shows compliance for fiscal year 2026.

Background

The voters in Kensington approved a supplemental tax specifically to assist with funding the Kensington Police Department. The money received from the property owners each year must be specifically applied to the Police Department.

Senate Bill 165 requires that the Board acknowledge that monies received for a specific fiscal year balance with monies spent for the same specific year and that the purpose of the special tax was properly applied. The money is designated for “the purpose of 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.”

The district properly used the funds received for fiscal year 2026. As noted in the attached report, the district received \$714,443 for fiscal year 2026. For that same time period in fiscal year 2026 the district expenses for police operations used all the funds received plus additional funds from property tax revenue.

Exhibit(s)

- KPPCSD Fiscal Year 2025/26 Final Levy Summary Report for Police Tax and Supplemental Police Tax – October 2025 (pages 1-4)

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

Fiscal Year 2025/26 Final Levy Summary Report For:

POLICE TAX AND SUPPLEMENTAL POLICE TAX

October 2025

FISCAL YEAR 2025/26 LEVY SUMMARY

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 provides a summary of the Fiscal Year 2025/26 final levy amount.

Class of Improvement or Use	Number of Parcels	Rate per Parcel	Total Levy
Single Family Residential	2,099	\$300.00	\$629,700.00
Multiple Unit Residential	89	450.00	40,050.00
Commercial and Institutional	27	450.00	12,150.00
Miscellaneous Improved Property	3	300.00	900.00
Unimproved Property	36	90.00	3,240.00
Totals:	2,254		\$686,040.00

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 2025/26.

The following table provides a summary of the Fiscal Year 2025/26 final levy amount.

Class of Improvement or Use	Number of Parcels	Rate per Parcel ⁽¹⁾	Total Levy
Single Family Residential	2,099	\$312.43	\$655,769.58
Multiple Unit Residential	89	468.65	41,708.96
Commercial and Institutional	27	468.65	12,653.28
Miscellaneous Improved Property	3	312.43	937.26
Unimproved Property	36	93.73	3,373.92
Totals:	2,254		\$714,443.00

(1) Represents 100% of the FY 2025/26 Maximum Rate. May include even cent rounding adjustment for placement on the Contra Costa County tax roll.

NBS

Adriene Henderson, Administrator

Melissa Ellico, Project Manager

Kristin Harvey, Client Success Ambassador

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 ⁽¹⁾	06/30/2025 Balance	Amount Expended ⁽²⁾	Service Status
Supplemental Police Tax Fund	\$690,544.33	\$0.00	\$690,544.33	Ongoing

(1) Equal to the Fiscal Year 2024/25 levy amount, less delinquencies, if any.

(2) Amount Expended is the difference between Total Amount Collected and the 6/30/2025 Balance.