

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

**BOARD OF DIRECTORS MEETING
JUNE 14, 2018
ITEM 10.a.**

RESOLUTION (2018-06) OF THE BOARD OF DIRECTORS OF THE KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT ESTABLISHING THE ANNUAL SUPPLEMENTAL SPECIAL TAX FOR POLICE PROTECTION

BACKGROUND

On June 8, 2010, the voters of the Kensington Police Protection and Community Services District approved Measure G, a supplemental special tax in the amount of \$200 per for single family parcels, with amounts for properties in other use categories identified in Ordinance No. 2016-12. The revenue from these actions was to provide a source of funding to be used for purposes directly related to police protection services. A four-year history of the Supplemental Tax is summarized in the chart below:

	Supplemental Tax – Per Parcel			
<u>Class of Improvement/Use*</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY 2017/18</u>
Single Family Residential	\$220.09	\$ 226.28	\$ 232.38	\$ 241.18
Multi-Family Residential	\$ 331.35	\$ 339.42	\$ 348.57	\$ 361.78
Commercial & Institutional	\$ 331.35	\$ 339.42	\$ 348.57	\$ 361.78
Misc. Improved Property	\$220.90	\$226.28	\$ 232.38	\$ 241.18
Unimproved Property	\$ 66.27	\$ 67.88	\$ 69.71	\$ 72.35

*Class of Improvement or Use will be determined annually based on data from the Contra Costa County Assessor.

Section 4 of the authorizing ordinance requires the District's General Manager to file a report with the Board of Directors no later than June 30 of each year. The report shall contain both of the following:

- (i) The amount of funds collected and expended under this Ordinance;
 - The total amount of funds collected and expended in FY 2017/18 is \$547,995.00

(ii) the status of any project required or authorized to be funded to carry out the purposes set forth in this Ordinance.

- The funds collected and expended under Measure G were utilized solely for police protection services. As specified in Section 3 of the authorizing ordinance, the purpose of this Supplemental Special Tax is to raise revenue only for the purposes of obtaining, providing, operating, maintaining and expanding police protection service, facilities and equipment, for paying the salaries and benefits to police personnel, and for such other necessary police protection services expenses of the District.

For Fiscal Year 2018/19, the maximum annual amount of the Supplemental Special Tax for each category of property shall be determined by multiplying the preceding fiscal year's maximum special tax by an inflation factor in an amount not to exceed the increase in the Consumer Price Index as published by the U.S. Department of Labor for the April to April San Francisco-Oakland-San Jose area (the "Consumer Price Index"). The following table shows the maximum Supplemental Special Tax for Fiscal Year 2017/18 and Fiscal year 2018/19. The increase in the Consumer Price Index from Fiscal Year 2017/18 to Fiscal Year 2018/19 is 3.217%.

Class of Improvement or Use*	2017/18 Maximum Tax	2018/19 Maximum Tax
Single Family Residential	\$241.18 per parcel	\$248.94 per parcel
Multiple Unit Residential	361.78 per parcel	373.41 per parcel
Commercial and Institutional	361.78 per parcel	373.41 per parcel
Miscellaneous Improved Property	241.18 per parcel	248.94 per parcel
Unimproved Property	72.35 per parcel	74.68 per parcel

It is recommended that the Board of Directors approve the 2018/19 Maximum Tax as identified in the above table.

RECOMMENDATION:

1. Discuss and receive comments;
2. Adopt Resolution 2018-06

FISCAL IMPACT: Anticipated annual revenue of \$564,500.00

ATTACHMENTS: Resolution 2018-06

SUBMITTED BY: Anthony Constantouros, General Manager

RESOLUTION NO. 2018-06
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
ESTABLISHING THE ANNUAL SUPPLEMENTAL SPECIAL TAX FOR POLICE PROTECTION

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, in 2010, the voters of the Kensington Police Protection and Community Services District (the “District”) approved a supplemental special tax (the “Supplemental Special Tax”) in the amount of \$200 per year for single family residential parcels, with amounts for properties in other use categories identified in Ordinance No. 2010-01, to provide a source of funding for police protection services.

WHEREAS, for Fiscal Year 2018/19, the maximum annual amount of the Supplemental Special Tax for each category of property shall be determined by multiplying the preceding fiscal year’s maximum special tax by an inflation factor in an amount not to exceed the increase in the Consumer Price Index as published by the U.S. Department of Labor for the April to April San Francisco-Oakland-San Jose area (the “Consumer Price Index”). The following table shows the maximum Supplemental Special Tax for Fiscal Year 2017/18 and Fiscal year 2018/19. The increase in the Consumer Price Index from Fiscal Year 2017/18 to Fiscal Year 2018/19 is 3.217%.

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*Class of Improvement or Use will be determined annually based on data from the Contra Costa County Assessor.

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

1. The Board of Directors hereby declares its intention to levy the Supplemental Special Tax for the Fiscal Year, July 1, 2018 through June 30, 2019 in the following amounts.

Class of Improvement or Use*	2018/19 Supplemental Tax
Single Family Residential	\$ per parcel
Multiple Unit Residential	\$ per parcel
Commercial and Institutional	\$ per parcel
Miscellaneous Improved Property	\$ per parcel
Unimproved Property	\$ per parcel

*Class of Improvement or Use will be determined annually based on data from the Contra Costa County Assessor.

PASSED AND ADOPTED by the Board of Directors of the Kensington Police Protection and Community Services District on _____, the ____ day of _____, 2018, by the following vote to wit:

AYES:

Rachelle Sherris-Watt, President

NOES:

Eileen Nottoli, Vice President

ABSENT:

Len Welsh, Director

Sylvia Hacaj, Director

Christopher Deppe, Director

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 _____, the ____ day of _____, 2018.

Tony Constantouros, General Manager