

Tax Revenue: KFPD vs. KPPCSD

KFPD¹		KPPCSD²	
	\$s		\$s
"Property Taxes" (30.0% of "1% Countywide Tax") ³	2,982,111	"Levy Tax" (13.5% of "1% Countywide Tax" ³ — Police	1,329,306
"Special Taxes" (\$83.00/parcel)	200,428	"HomeOwners' Tax" — Police	12,560
Total Tax Revenue — for Fire (from above)	3,182,539	"Special Tax-Police" (\$300.00/parcel) — Police	681,390
Fire: Cost Per Parcel/Property⁴	~1,447	"Measure G Supplemental Tax Rev" (\$214.90/parcel) — Police	488,103
		Total Tax Revenue — Police (from above)	2,511,359
		Police: Cost Per Parcel/Property⁴	~1,142⁵
		"Taxes-L&L" (\$14.86/parcel) — Park&Rec	33,496
"Lease Income" (from KPPCSD)	31,514	"Police Bldg Lease" (to KFPD) — District	-31,514
		"Franchise Fee" (from BV) — District	21,500
KFPD Total Tax Revenue (from above)	3,214,053	KPPCSD Total Tax Revenue (from above)	2,534,841
KFPD: Cost Per Parcel/Property	~1,461	KPPCSD: Cost Per Parcel/Property	~1,152
"Actual Revenue" (all sources, per KFPD document)	3,311,614	"Total Income" (all sources, per KPPCSD document)	2,724,327
		KPPCSD: Associated Tax/Assessment/Charge	
		"Kensington Park Ad" (\$97.80/parcel) ⁶	~215,160
		BV Rate Charges (less Franchise Fee) ⁷	~1,221,435
KFPD Total Tax Revenue	3,214,053	KPPCSD Total Tax Revenue + Associated Costs	3,971,436
KFPD: Cost Per Parcel/Property	~1,461	KPPCSD: Cost Per Parcel/Property	~1,805

1. For 2013/14, source: kensingtonfire.org, "Financial Reports, FY 13-14 Revenue & Expendures" (document terminology in quotation marks). Source for per parcel rate (single-family residential): 2103/14 "SECURED PROPERTY TAX BILL" for ASD.

2. For 2013/14, source: kensingtoncalifornia.org, "KPPCSD 2014-15 Budget," p 2-4, using revenues under "Estimated Actual 2013/2014" and expenditure under "2013/2014 Budget" (document terminology in quotation marks). Source for per parcel rate (single-family residential): 2103/14 "SECURED PROPERTY TAX BILL" for ASD.

3. County "TAX RATE AREA ALLOCATION FACTORS FOR FISCAL YEAR 2014-2015, REPORT NO. EA9248.01," wighted average for areas 85043 & 85064.

4. Number of parcels: estimated at 2200 based on the following: special police tax, 681,390/300.00=2271; measure G tax, 488,103/214.90=2271; Bay View single family accounts, 2116, per HF&H letterof October 3, 2013, to GM/COP Harman.

5. If 7-10% of Levy Tax plus HomeOwners' Tax is designated as revenue for general use under "District," cost per parcel/property for police-only is ~\$1,050.

6. "KENSINGTON PARK AD (code VE)" per 2013/14 "SECURED PROPERTY TAX BILL" for ASD, for land purchase, managed by NBS Government Finance Group, calculation: 97.80x2200.

7. GM/COP Harman memo to KPPCSD Board of Directors, October 10, 2013, regarding BV Rate Review by HF&H: "targeted revenue amount of \$1,242,935" effective January 2014.