

Property Owners' Costs for Services: KFPD vs. KPPCSD

KFPD¹	\$s	KPPCSD²	\$s
Cost of Ad Valorem Tax Revenue		Cost of Ad Valorem Tax Revenue	
"Property Taxes" (30.0% of "1% Countywide Tax") ³	2,982,111	"Levy Tax" (13.5% of "1% Countywide Tax") ³	1,329,306
Costs of Special Tax Revenue		Cost of Special Tax Revenue	
"Special Taxes" (\$83.00/parcel) ⁴	200,428	"Special Tax-Police" (\$300.00/parcel) ⁵	681,390
		"Measure G Supplemental Tax Rev" (\$214.90/parcel) ⁶	488,103
		"Taxes-L&L" (\$14.86/parcel) ⁷	33,496
Cost of Other Revenue		Cost of Other Revenue	
"Lease Income" (from KPPCSD) ⁸	31,514	"Police Bldg Lease" (to KFPD) ⁸	-31,514
		"Franchise Fee" (from BV) ⁹	21,500
Total Cost of Revenue	3,214,053	Total Cost of Revenue	2,522,281
Costs for Non-revenue Generators		Costs for Non-revenue Generators	
		Kensington Park Bond Measure ¹⁰	~215,160
		Refuse/Recycling Service, KPPCSD Contract with Bay View ¹¹	~1,221,435
Total Cost for KFPD Services	3,214,053	Total Cost for KPPCSD Services	~3,958,876
Cost per "Average" Property Owner¹²	~1,461	Cost per "Average" Property Owner¹²	~1,799

1. Revenue amounts for 2013/14, source: kensingtonfire.org, "Financial Reports, FY 13-14 Revenue & Expendures," unless stated otherwise, document terminology in quotation marks.
2. Revenue amounts for 2013/14, source: kensingtoncalifornia.org, "KPPCSD 2014-15 Budget," p 2-4, using revenues under "Estimated Actual 2013/2014" unless stated otherwise, document terminology in quotation marks.
3. Source: County "TAX RATE AREA ALLOCATION FACTORS FOR FISCAL YEAR 2014-2015, REPORT NO. EA9248.01," wieghted average for areas 85043 & 85064.
4. "KENSINGTON FIRE," Code KK; source: 2013/14 Secured Property Tax Bill for ASD, for single-family residence, enacted ca. 1980 at \$83.00.
5. "KENS COMM SERV," Code KL; source: 2013/14 Secured Property Tax Bill for ASD, for single-family residence, enacted ca. 1980 at \$45.00, capped ca. 1997 at \$300.00 .
6. "KENS CSD-SPT TAX," Code DH; source: 2013/14 Secured Property Tax Bill for ASD representing single-family residence, enacted 2010 at \$200.00 with CPI escalator.
7. "KENSINGTON PRK LLD," Code J2; source: 2013/14 Secured Property Tax Bill for ASD, single-family residence, enacted ca. 1995 at about \$10.
8. KFPD recieves rent from KPPCSD for Safety Building; listed as revenue for KFPD, negative revenue for KPPCSD.
9. Actual amount for 2013/14, source: kensingtoncalifornia.org, "2013/2014 Budget." The Fee, at 2% of Bay View "compensation," comes from ratepayers. County Franchise Fee, at 3%, is included below in "Refuge/Recycling Service."
10. "KENSINGTON PARK AD," Code VE; at \$97.80 per single-family parcel (source: 2013/14 Secured Property Tax Bill for ASD) and 2200 parcels (see reference 12), enacted 1995/96; for purchase of land from school district, financed through a 30-year bond issued by new Kensington Park Assessment District, with revenue going to County (i.e., revenue does not go to KPPCSD, although "The Park" is considered a KPPCSD asset --- District Administrator Wolter can explain this better.
11. GM/COP Harman memo to KPPCSD BOD, Oct. 10, 2013, regarding BV Rate Review by HF&H, using "targeted revenue amount of \$1,242,935" effective January 2014, less Franchis Fee to KPPCSD.
12. Estimated by dividing Total Cost by 2200 parcels, 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.

Compiled by A. Stevens Delk, Ph.D., astevensdelk@gmail.com, January 26, 2016 revision, based on Tax Revenue: KFPD vs. KPPCSD, HP/Excel file KFPDvKPPCSD, sheet 2.