



Office of the City Manager

CONSENT CALENDAR
June 27, 2023

To: Honorable Mayor and Members of the City Council

From: Dee Williams-Ridley, City Manager

Submitted by: Henry Oyekanmi, Director, Finance Department
David Sprague, Fire Chief, Fire Department

Subject: FY 2024 Tax Rate: Fund Fire Protection and Emergency Response and Preparedness (Measure GG)

RECOMMENDATION

Adopt first reading of an Ordinance setting the FY 2024 tax rate for funding Fire Protection and Emergency Response and Preparedness in the City of Berkeley at the rate of \$0.06062 (6.062 cents) per square foot of improvements for dwelling units and setting the rate for all other property at \$0.09173 (9.173 cents) per square foot of improvements.

FISCAL IMPACTS OF RECOMMENDATION

The tax levy of the recommended \$0.06062 per square foot of improvements for dwelling units and \$0.09173 per square foot of improvements. This will result in estimated collections of \$ \$5,631,795 for the fund. The tax rate will result in an increase in the citywide average for 1900 square foot dwelling and all other property from FY 2023 of \$4.64 and \$7.02, respectively.

CURRENT SITUATION AND ITS EFFECTS

The FY 2023 tax rates of \$0.05818 for dwelling units and \$0.08804 for all other property were not adjusted by the per capita the Consumer Price Index (CPI) or the Personal Growth Index in California. The voters approved increasing the Measure GG tax rate annually by up to the greater of the Consumer Price Index increase in the immediate San Francisco Bay Area or the per capita Personal Income Growth in California. The Personal Growth Index per capita rate for FY 2024 has been set at 4.44%. The CPI rate is 4.192% in FY 2024.

At their regular meeting on May 24, 2023, the Disaster and Fire Safety Commission voted to recommend an increase to the Measure GG tax rate assessment using the Consumer Price Index rate of 4.192%.

Action: M/S (Dean/Bedolla): Vote: 6 Ayes: J. Bedolla, W. Bradstreet, T. Darling, S. Dean, T. Gordon, T. Stein; 0 Noes; 2 Absent: H. Raine, G. Murphy; 0 Abstain

It is recommended that the City Council authorize the levy of a special tax of \$0.06062 per square foot for dwelling units and \$0.09173 for all other property in the City of Berkeley. The tax will result in an increased cost to taxpayers in the following average amounts during Fiscal Year 2024, as compared with amounts for FY 2023:

FY 2024

Square Feet	Dwelling Units	All Other Properties
1,200	\$72.74	\$110.08
1,500	90.93	137.60
1,900	115.18	174.29
3,000	181.86	275.19
3,900	236.42	357.75
10,000	606.20	917.30

FY 2023

Square Feet	Dwelling Units	All Other Properties
1,200	\$69.81	\$105.64
1,500	87.27	132.06
1,900	110.54	167.27
3,000	174.54	264.12
3,900	226.90	343.35
10,000	581.80	880.40

BACKGROUND

In the November 2008 election, Berkeley voters approved Measure GG, which authorized the levying of a special tax. The tax proceeds will be used first to eliminate rotating closures of operating fire stations, and to provide advanced life support personnel (paramedics) and equipment on all first responder vehicles (ambulances, fire engines and ladder trucks). The funds would also be used to (1) hire a training officer to provide Emergency Medical Service training for first responders; (2) hire staff to conduct Community Emergency Response Training and other similar public disaster training and preparedness efforts and for neighborhood emergency preparedness caches; and (3) to acquire and maintain equipment to enhance emergency preparedness, including equipment to allow compatible radio communications throughout the City and with outside public safety agencies. On November 3, 2020, over 81% of Berkeley voters approved Measure LL to re-authorize the City, for a period of four (4) years through FY 2024, to spend the Fire Protection and Emergency Response and Preparedness tax.

ALTERNATE CONSIDERATIONS

The City Council may consider adjusting the current recommended tax rate of \$0.05818 per square foot of improvements for dwelling units and \$0.08804 per square foot of improvements for all other property by the Personal Income Growth in California of 4.44% with projected revenue of \$5,645,200.

ENVIRONMENTAL SUSTAINABILITY AND CLIMATE IMPACTS

There are no identifiable environmental opportunities or impacts associated with the subject of this report.

CONTACT PERSON

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David Sprague, Fire Chief, 981-5500

Attachments:

1: Ordinance

ORDINANCE NO. -N.S.

SETTING THE FISCAL YEAR 2024 SPECIAL TAX RATE TO FUND FIRE PROTECTION AND EMERGENCY RESPONSE AND PREPAREDNESS (MEASURE GG) IN THE CITY OF BERKELEY

BE IT ORDAINED by the Council of the City of Berkeley as follows:

Section 1. The FY 2024 Tax Rate for the Fire Protection and Emergency Response and Preparedness (Measure GG) is set at:

\$0.06062 per square foot of improvements for dwellings
\$0.09173 per square foot of improvements for all other properties

Section 2. The cost to taxpayers during FY 2024 will be \$72.74 for a 1,200 square foot dwelling and \$181.86 for a 3,000 square foot dwelling.

Section 3. This tax rate will result in estimated total collections of \$5,631,795

Section 4. The tax imposed by this ordinance does not apply to any property owner whose total personal income, from all sources for the previous calendar year, does not exceed that level which shall constitute a very low income, as established by resolution of City Council.

Section 5. Copies of this Ordinance shall be posted for two days prior to adoption in the display case located near the walkway in front of the Maudelle Shirek Building, 2134 Martin Luther King Jr. Way. Within 15 days of adoption, copies of this Ordinance shall be filed at each branch of the Berkeley Public Library and the title shall be published in a newspaper of general circulation.