



AGENDA REPORT


TO: Jestin D. Johnson
City Administrator

FROM: Erin Roseman
Director of Finance

SUBJECT: Measures M, N, C, Z, D, Q, AA, And Y
Fiscal Year 2024-25 Cost-Of-Living
Tax Adjustment, Fixing Rate Of Tax,
And Levying Tax

DATE: May 6, 2024

City Administrator Approval


Jestin Johnson (May 23, 2024 16:11 PDT)

Date: May 23, 2024

RECOMMENDATION

Staff Recommends That The City Council Adopt An Ordinance:

Authorizing A Fiscal Year 2024-25 Increase In The Rate Of Property Tax Imposed By Voter-Approved Measures; And

Fixing The Rate Of The Property Tax And Levying A Tax On Real And Personal Property In The City Of Oakland For Fiscal Year 2024-25 For The Emergency Medical Services Retention Act Of 1997 (Measure M), The Paramedic Services Act Of 1997 (Measure N), The Library Services Retention And Enhancement Act Of 1994 (Measure C), The 2014 Oakland Public Safety And Services Violence Prevention Act (Measure Z), The 2018 Oakland Public Library Preservation Act (Measure D), The 2020 Oakland Parks And Recreation Preservation, Litter Reduction, And Homelessness Support Act (Measure Q), The Children's Initiative Of 2018 (Measure AA), And The 2022 Oakland Zoo Animal Care, Education And Improvement Ordinance (Measure Y).

EXECUTIVE SUMMARY

This report and proposed ordinance, if approved, will:

- Adjust the Fiscal Year (FY) 2024-25 rate of special parcel tax for the following voter-approved local measures consistent with either the Consumer Price Index (CPI) of 2023 or the change in California per Capita Personal Income as of 2023:
 - Measure M (The Emergency Medical Services Retention Act of 1997),
 - Measure N (The Paramedic Services Act of 1997),
 - Measure C (The Library Services Retention and Enhancement Act of 1994),
 - Measure Z (The 2014 Public Safety and Services Violence Prevention Act),
 - Measure D (2018 Oakland Public Library Preservation Act),
 - Measure Q (The 2020 Oakland Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act),
 - Measure AA (The Children's Initiative of 2018), and
 - Measure Y (The 2022 Oakland Zoo Animal Care, Education and Improvement Ordinance).
- Fix the rate of the property tax; and

City Council
June 4, 2024

- Levy a tax on real and personal property in the City of Oakland.

BACKGROUND / LEGISLATIVE HISTORY

This background section contains the history of the local voter-approved Measures M, N, C, Z, D, Q, AA, and Y.

Measure M: The Emergency and Medical Services Retention Act of 1997

In June 1997, Oakland voters approved the Emergency Medical Services Retention Act of 1997 (Measure M). Measure M imposed a parcel tax for the purpose of raising revenue necessary to retain and enhance emergency dispatch and medical services in the City of Oakland and to replace funding from a previous assessment imposed by the City that was invalidated by Proposition 218. Measure M authorizes the City Council to increase the tax rates by a cost-of-living factor beginning in Fiscal Year 1998-99 and continuing each fiscal year thereafter. At no time, however, may the rates be increased by more than 5.0 percent of the tax rates imposed by ordinance during the immediately preceding fiscal year. A 3.7 percent increase for the Measure M special parcel tax rate is proposed for Fiscal Year 2024-25, consistent with the Consumer Price Index (CPI) increase for the San Francisco Bay Area during calendar year 2023.

Table 1 summarizes the historical tax rate increases that have been authorized pursuant to City Council action since the legislation was enacted the proposed increase for Fiscal Year 2024-25.

Table 1: Measure M Historical Rate Increases

Council Action Date	Proposed Percent Increase	Effective Date
July 11, 2000	4.2%	July 1, 2000
June 05, 2001	4.5%	July 1, 2001
June 11, 2002	5.0%	July 1, 2002
June 19, 2003	1.6%	July 1, 2003
June 10, 2004	1.8%	July 1, 2004
June 16, 2005	1.2%	July 1, 2005
June 08, 2006	2.0%	July 1, 2006
June 19, 2007	3.2%	July 1, 2007
June 17, 2008	3.3%	July 1, 2008
June 16, 2009	3.1%	July 1, 2009
June 01, 2010	0.7%	July 1, 2010
June 01, 2011	1.4%	July 1, 2011
June 19, 2012	2.6%	July 1, 2012
June 18, 2013	2.7%	July 1, 2013
June 17, 2014	2.2%	July 1, 2014
June 22, 2015	2.8%	July 1, 2015
June 7, 2016	2.6%	July 1, 2016
June 26, 2017	3.0%	July 1, 2017
June 05, 2018	3.2%	July 1, 2018
May 21, 2019	3.9%	July 1, 2019
June 02, 2020	3.3%	July 1, 2020
May 18, 2021	1.7%	July 1, 2021
June 7, 2022	3.2%	July 1, 2022
June 6, 2023	5.0%	July 1, 2023
June 4, 2024	3.7%	July 1, 2024

Measure N: The Paramedic Services Act of 1997

In June 1997, Oakland voters adopted the Paramedic Services Act of 1997 (Measure N). Measure N imposes a special parcel tax for the purpose of raising the revenue necessary to increase, enhance, and support paramedic emergency services in the City of Oakland. Measure N authorizes the City Council to increase the tax rates by a cost-of-living factor after the third year of its imposition (Fiscal Year 2000-01) and continuing each fiscal year thereafter. Beginning Fiscal Year 2000-01 and continuing each fiscal year thereafter, the Measure N legislation allows the City Council to adjust the tax rates in accordance with the CPI for the immediate San Francisco Bay Area. At no time, however, may the rates be increased by more than 5.0 percent of the tax rates imposed by ordinance during the immediately preceding fiscal year. A 3.7 percent increase in the Measure N special parcel tax rates proposed for Fiscal Year 2024-25 aligns with the CPI increase for the San Francisco Bay Area during calendar year 2023.

Table 2 summarizes the historical tax rate increases that have been authorized pursuant to City Council action since the legislation was enacted and the proposed increase for Fiscal Year 2024-25.

Table 2: Measure N Historical Rate Increases

Council Action Date	Proposed Percent Increase	Effective Date
July 11, 2000	4.2%	July 1, 2000
June 05, 2001	4.5%	July 1, 2001
June 11, 2002	5.0%	July 1, 2002
June 19, 2003	1.6%	July 1, 2003
June 10, 2004	1.8%	July 1, 2004
June 16, 2005	1.2%	July 1, 2005
June 08, 2006	2.0%	July 1, 2006
June 19, 2007	3.2%	July 1, 2007
June 17, 2008	3.3%	July 1, 2008
June 16, 2009	3.1%	July 1, 2009
June 01, 2010	0.7%	July 1, 2010
June 01, 2011	1.4%	July 1, 2011
June 19, 2012	2.6%	July 1, 2012
June 18, 2013	2.7%	July 1, 2013
June 17, 2014	2.2%	July 1, 2014
June 22, 2015	2.8%	July 1, 2015
June 7, 2016	2.6%	July 1, 2016
June 26, 2017	3.0%	July 1, 2017
June 05, 2018	3.2%	July 1, 2018
May 21, 2019	3.9%	July 1, 2019
June 02, 2020	3.3%	July 1, 2020
May 18, 2021	1.7%	July 1, 2021
June 7, 2022	3.2%	July 1, 2022
June 6, 2023	5.0%	July 1, 2023
June 4, 2024	3.7%	July 1, 2024

Measure C: The Library Services Retention and Enhancement Act of 1994

In June 2022, Oakland voters approved the renewal of the Library Services Retention and Enhancement Act of 1994 (Measure C), formerly known as Measure Q, the Library Services Retention and Enhancement Act of 2004, and Measure O, the Library Services Retention and Enhancement Act of 1994. The act re-authorized and increased a special parcel tax on residential and non-residential parcels for the purpose of raising the revenue to retain and enhance library services. The tax term is 30 years, commencing July 1, 2022, and ending June 30, 2052. Measure C also authorizes the City Council to increase the tax annually by the greater of the increase in either 1) the cost of living in the immediate San Francisco Bay Area as shown on the CPI, or 2) the change in the California per Capita Personal Income as determined by the California Department of Finance. At no time, however, may the rates be increased by more than 5.0 percent of the tax rates imposed by ordinance during the immediately preceding fiscal year. A 4.4 percent increase to the Library Measure C special parcel tax rates is proposed for Fiscal Year 2024-25 in line with the change in the California per Capita Personal Income as determined by the California Department of Finance for calendar year 2023.

Table 3 summarizes the historical tax rate increases that have been authorized pursuant to City Council action since the legislation was enacted and the proposed increase for Fiscal Year 2024-25.

Table 3: Library Measure O/Q/C Historical Rate Increases*

Council Action Date	Proposed Percent Increase	Effective Date
June 1, 1997	2.9%	December 1997
June 1, 1998	2.1%	December 1998
July 14, 1999	2.7%	December 1999
July 11, 2000	2.5%	December 2000
June 5, 2001	4.5%	July 1, 2001
June 11, 2002	5.0%	July 1, 2002
June 3, 2003	1.6%	July 1, 2003
June 16, 2005	1.2%	July 1, 2005
June 8, 2006	2.0%	July 1, 2006
June 19, 2007	3.2%	July 1, 2007
June 17, 2008	3.3%	July 1, 2008
June 16, 2009	3.1%	July 1, 2009
June 1, 2010	0.7%	July 1, 2010
June 7, 2011	1.4%	July 1, 2011
June 19, 2012	2.6%	July 1, 2012
June 18, 2013	2.7%	July 1, 2013
June 17, 2014	2.2%	July 1, 2014
June 22, 2015	2.8%	July 1, 2015
June 7, 2016	2.6%	July 1, 2016
June 26, 2017	3.0%	July 1, 2017
June 5, 2018	3.2%	July 1, 2018
May 21, 2019	3.9%	July 1, 2019
June 02, 2020	3.3%	July 1, 2020
May 18, 2021	1.7%	July 1, 2021
June 6, 2023	5.0%	July 1, 2023
June 4, 2024	4.4%	July 1, 2024

*There was no cost-of-living increase for Fiscal Year 2004-05 or Fiscal Year 2022-23 since the voters approved renewals of the special tax in March 2004 and March 2022.

Measure Z: The Safety and Services Violence Prevention Act of 2014

In November 2004, Oakland voters approved the Violence Prevention and Public Safety Act of 2004 (Violence Prevention Measure Y). This revenue structure for Violence Prevention Measure Y was carried into the Public Safety and Services Violence Prevention Act of 2014 (Measure Z). Violence Prevention Measure Y imposed a parking surcharge on commercial parking lots and a parcel tax for the purpose of raising the revenue necessary to fund activities such as community and neighborhood policing, violence prevention services with an emphasis on youth, and fire services.

In November 2014, Oakland voters approved Measure Z with the same revenue structure as Violence Prevention Measure Y. Measure Z continued the same parking surcharge on commercial parking lots and the same parcel tax for the purpose of raising revenue necessary to fund activities such as Community Resource Officers, Crime Reduction Teams, Fire services, and violence prevention strategies (Oakland Unite). Measure Z legislation authorized the City Council to levy parcel taxes for ten years, beginning Fiscal Year 2015-16, and increase the tax rates by a cost-of-living factor continuing each fiscal year thereafter until the Measure sunsets in FY 2024-25. The proposed legislation for Fiscal Year 2024-25 includes a 3.7 percent increase to Measure Z special parcel tax rates, consistent with the CPI increase for the San Francisco Bay Area during calendar year 2023. Measure Z allows the City Council to adjust the tax rates in accordance with the CPI for the immediate San Francisco Bay Area. At no time, however, may the rates be increased by more than 5.0 percent of the tax rates imposed by ordinance during the immediately preceding fiscal year.

Table 4 summarizes the CPI rates from 2009 through 2024 for Violence Prevention Measure Y and Measure Z and the proposed increase for Fiscal Year 2024-25.

Table 4: Measure Y and Measure Z Historical Rate Increases

Measure Y Historical Rate Increases		
Council Action Date	Percent Increase	Effective Date
June 16, 2009	3.1%	July 1, 2009
June 7, 2010	0.7%	July 1, 2010
June 7, 2011	1.4%	July 1, 2011
June 19, 2012	2.6%	July 1, 2012
June 18, 2013	2.7%	July 1, 2013
June 17, 2014	2.2%	July 1, 2014
Measure Z Historical Rate Increases*		
Council Action Date	Proposed Percent Increase	Effective Date
June 7, 2016	2.6%	July 1, 2016
June 26, 2017	3.0%	July 1, 2017
June 5, 2018	3.2%	July 1, 2018
May 21, 2019	3.9%	July 1, 2019
June 02, 2020	3.3%	July 1, 2020
May 18, 2021	1.7%	July 1, 2021
June 7, 2022	3.2%	July 1, 2022
June 6, 2023	5.0%	July 1, 2023
June 4, 2024	3.7%	July 1, 2024

* City Council did not approve the 2.8 percent CPI increase for Fiscal Year 2015-16, since the voters approved the existing tax rate as Measure Z in November 2014.

Measure D: The 2018 Oakland Public Library Preservation Act

In June 2018, Oakland voters adopted the 2018 Oakland Public Library Preservation Act (Measure D). Measure D imposes a special parcel tax for the purpose of raising the revenue necessary to maintain, protect and improve direct library services throughout the City of Oakland. Measure D authorizes the City Council to increase the tax rates by a cost-of-living factor beginning in Fiscal Year 2019-20 and continuing each fiscal year thereafter. Measure D provides that beginning in Fiscal Year 2019-20 and continuing each fiscal year thereafter, the City Council may adjust the tax rates by an amount not to exceed the increase in either 1) the cost of living in the immediate San Francisco Bay Area as shown on the CPI, or 2) the change in the California per Capita Personal Income as determined by the California Department of Finance. The latter of these two indices referenced was used to determine the proposed increase in tax rates. A 4.4 percent increase in the Measure D special parcel tax rates proposed for Fiscal Year 2024-25 is in line with the change in the California per Capita Personal Income as determined by the California Department of Finance for calendar year 2023.

Table 5 summarizes the historical tax rate increases that have been authorized pursuant to City Council action since the legislation was enacted, as well as the proposed increase for Fiscal Year 2024-25.

Table 5: Historical Measure D Rate Increases

Council Action Date	Proposed Percent Increase	Effective Date
May 21, 2019	3.9%	July 1, 2019
June 2, 2020	3.9%	July 1, 2020
May 18, 2021	3.7%	July 1, 2021
June 7, 2022	5.7%	July 1, 2022
June 6, 2023	7.6%	July 1, 2023
June 4, 2024	4.4%	July 1, 2024

Measure Q: The 2020 Oakland Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act

In March 2020, Oakland voters adopted the 2020 Oakland Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act (Measure Q). Measure Q imposes a special parcel tax, starting in Fiscal Year 2020-21 and for the subsequent twenty years, for the purpose of raising the revenue necessary to fund a variety of programs and services for parks, landscape maintenance, recreational services, services to address homelessness, services and projects to address water quality and litter reduction, and maintenance and cleaning of stormwater trash collection systems throughout the City of Oakland. Measure Q authorizes the City Council to levy an amount equal to or less than the maximum special tax rates in any given year, but the maximum special tax rates may be increased commencing with Fiscal Year 2021-22 and each subsequent year thereafter based on the greater of the CPI for the immediate San Francisco Bay Area or the change in the California per Capita Personal Income as determined by the California Department of Finance. A 4.4 percent increase in the Measure Q special parcel tax rates proposed for Fiscal Year 2024-25 is in line with the change in the California per Capita Personal Income as determined by the California Department of Finance for calendar year 2023.

Table 6 summarizes historical tax rate increases that have been authorized pursuant to City Council action since the legislation was enacted, as well as the proposed increase for Fiscal Year 2024-25.

Table 6: Historical Measure Q Rate Increases

Council Action Date	Proposed Percent Increase	Effective Date
June 2, 2020	0.0%	July 1, 2020
May 18, 2021	3.7%	July 1, 2021
June 7, 2022	5.7%	July 1, 2022
June 6, 2023	7.6%	July 1, 2023
June 4, 2024	4.4%	July 1, 2024

Measure AA: The Children’s Initiative of 2018

In November 2018, Oakland voters adopted Measure AA (The Children’s Initiative of 2018). Measure AA amended the City Charter to add Article XVI, The Children’s Initiative of 2018, and imposed a thirty-year annual special parcel tax for the purpose of raising revenue to expand support for children from their earliest years until their successful completion of a two-year college, four-year college, accredited technical degree, and/or certificate.

Measure AA provides that beginning in Fiscal Year 2020-21 and continuing each fiscal year thereafter, the City Council may adjust the tax rates by an amount not to exceed the increase in either 1) the cost of living in the immediate San Francisco Bay Area, as determined by the U.S. Department of Labor, or 2) the change in the California per Capita Personal Income as determined by the California Department of Finance. The latter of these two indices referenced was used to determine the proposed increase in tax rates. A 4.4 percent increase in the Measure AA special parcel tax rates proposed for Fiscal Year 2024-25 is in line with the change in the California per Capita Personal Income as determined by the California Department of Finance for calendar year 2023.

Table 7 summarizes historical tax rate increases that have been authorized pursuant to City Council action since the legislation was enacted, as well as the proposed increase for Fiscal Year 2024-25.

Table 7: Measure AA: The Children’s Initiative of 2018

Council Action Date	Proposed Percent Increase	Effective Date*
May 18, 2021	0.0%	July 1, 2021
June 7, 2022	3.9%	July 1, 2022
June 7, 2022	3.7%	July 1, 2022
June 7, 2022	5.7%	July 1, 2022
June 6, 2023	7.6%	July 1, 2023
June 4, 2024	4.4%	July 1, 2024

*This tax was levied for the first time in FY 2022-23. The annual escalators for Fiscal Years 2020-21, 2021-22, and 2022-23 approved by Council on June 7, combined are 13.9% and are in line with the change in per capita income for calendar years 2019, 2020, 2021. This brought the FY 2022-23 levy to the amount it would have been had measure AA been levied after adopted and had Council approved prior annual increases.

Measure Y: The 2022 Oakland Zoo Animal Care, Education, and Improvement Ordinance

In November 2022, Oakland voters adopted the 2022 Oakland Zoo Animal Care, Education and Improvement Measure (Measure Y). Measure Y imposes a special parcel tax, starting in Fiscal Year 2024-25 and for the subsequent twenty years, for the purpose of raising the revenue necessary to maintain, protect, and improve the Oakland Zoo and to pay for certain administrative expenses related to the Oakland Zoo Special Tax. Measure Y provides that the City Council shall increase the tax on an annual basis by a percentage that is up to the greater of the cost of living in the immediate San Francisco Bay Area, as determined by the 12 month annual percentage change in the CPI for the immediate San Francisco Bay Area or the percentage change in the California per Capita Personal Income as determined by the California Department of Finance. The latter of these two indices referenced was used to determine the proposed increase in tax rates. A 4.4 percent increase in the Measure Y special parcel tax rates proposed for Fiscal Year 2024-25 is in line with the change in the California per Capita Personal Income as determined by the California Department of Finance for calendar year 2023.

Table 8 summarizes historical tax rate increases that have been authorized pursuant to City Council action since the legislation was enacted, as well as the proposed increase for Fiscal Year 2024-25.

Table 8: Historical Measure Y Rate Increases

Council Action Date	Proposed Percent Increase	Effective Date
June 6, 2023	0.0%	July 1, 2023
June 4, 2024	4.4%	July 1, 2024

ANALYSIS AND POLICY ALTERNATIVES

The proposed ordinance applies an increase of 3.7 percent to the current Measure M, Measure N, and Measure Z special parcel tax amounts and an increase of 4.4 percent to the current Measure C, Measure D, Measure Q, Measure AA, and Measure Y special parcel tax amounts, effective July 1, 2024. The increase for Measures M, N, and Z is per the actual change in the San Francisco Bay Area CPI during the calendar year 2023, and the increase for Measures C, D, Q, AA, and Y is based on the change in the California per Capital Personal Income. The proposed increases apply on a fiscal year basis (i.e., July 1st – June 30th). Note: The Consumer Price Index – All Urban Consumers is based on the San Francisco-Oakland-San Jose, CA index. The California per Capital Personal Income is as determined by the California Department of Finance.

These parcel taxes provide a wide range of services but primarily support the Citywide priorities of **holistic community safety** and **housing, economic, and cultural security**. Measures M and N provide support for paramedic, emergency dispatch, and medical services, while Measure Z supports public safety services, thus directly focusing on holistic community safety. Both Citywide priorities are impacted through services provided by Measures C and D which help preserve and enhance library services and Measure Q which maintains parks and provides support for Homelessness programs. The same priorities appear with a focus on Oakland’s youth through Measure AA as it helps support educational programs, early childcare and childhood education, and college readiness programs and career access.

Table 9 summarizes the impact of the proposed increases by Measure and by parcel type:

Table 9: Summary of Measure Rates by Parcel Type

Measure	RATES			
	Parcel Type	Current Parcel Rate	Proposed Increase	Fiscal Year 2024-25 Parcel Rate
Measure M	Single-Family Residential Parcels	\$17.59	\$0.65	\$18.24
	Multiple Residential (2 to 4 units)	\$35.21	\$1.30	\$36.51
	Multiple Residential (5+ units)	\$88.03	\$3.26	\$91.29
	Commercial	\$35.21	\$1.30	\$36.51
	Industrial	\$70.43	\$2.61	\$73.04
	Rural	\$17.59	\$0.65	\$18.24
	Institutional	\$17.59	\$0.65	\$18.24
Measure N	Single-Family Residential Parcels	\$14.02	\$0.52	\$14.54
	Multiple Residential (2 to 4 units)	\$28.04	\$1.05	\$29.09
	Multiple Residential (5+ units)	\$70.17	\$2.63	\$72.80
	Commercial	\$28.04	\$1.05	\$29.09
	Industrial	\$56.13	\$2.10	\$58.23
	Rural	\$14.02	\$0.52	\$14.54
	Institutional	\$14.02	\$0.52	\$14.54
Measure C	Single-Family Residential Parcels	\$120.23	\$5.34	\$125.57
	Multiple Residential	\$82.13	\$3.65	\$85.78
	Non-Residential Parcels	\$61.58	\$2.73	\$64.31
Measure Z	Single-Family Residential Parcels	\$128.69	\$4.76	\$133.45
	Multiple Residential	\$87.92	\$3.25	\$91.17
	Non-Residential Parcels	\$65.91	\$2.44	\$68.35
Measure D	Single-Family Residential Parcels	\$95.46	\$4.24	\$99.70
	Multiple Residential	\$65.22	\$2.90	\$68.12
	Non-Residential Parcels	\$48.89	\$2.17	\$51.06
Measure Q	Single-Family Residential Parcels	\$174.58	\$7.75	\$182.33
	Multiple Residential	\$119.23	\$5.29	\$124.52
	Non-Residential Parcels	\$174.58	\$7.75	\$182.33
Measure AA	Single-Family Residential Parcels	\$242.54	\$10.77	\$253.31
	Multiple Residential	\$165.68	\$7.36	\$173.04
	Non-Residential Parcels	\$242.54	\$10.77	\$253.31
Measure Y	Single-Family Residential Parcels	\$68.00	\$3.02	\$71.02
	Multiple Residential	\$68.00	\$3.02	\$71.02
	Non-Residential Parcels	\$68.00	\$3.02	\$71.02

FISCAL IMPACT

The Fiscal Year 2024-25 estimated revenue from Measure M is \$2,654,118, including the proposed rate increase. The proposed annual rate increase of 3.7 percent translates to \$94,699 of the total Fiscal Year 2024-25 estimated revenue.

The Fiscal Year 2024-25 estimated revenue from Measure N (Fund 2250) is \$2,115,804, including the proposed rate increase. The proposed annual rate increase of 3.7 percent translates to approximately \$75,492 of the total Fiscal Year 2024-25 estimated revenue. This additional funding is needed to account for increases in personnel costs.

The Fiscal Year 2024-25 estimated revenue from Measure C is \$20,132,633, including the proposed rate increase. The proposed annual rate increase of 4.4 percent translates to approximately \$855,887 of the total Fiscal Year 2024-25 estimated revenue. This additional funding is needed to account for increases in personnel costs.

The Fiscal Year 2024-25 estimated revenue from Measure Z is \$21,615,790, including the proposed rate increase. The proposed annual rate increase of 3.7 percent translates to approximately \$771,248 of the total Fiscal Year 2024-25 estimated revenue. Note: the parcel tax estimated revenue is not the only revenue source under Measure Z. There is also the parking surcharge rate of 8.5 percent, which remains constant even with parcel tax rate increases. The parking surcharge is imposed until December 31, 2024; therefore, it will only be collected for half of the next fiscal year unless a new measure is approved and maintains the surcharge.

The Fiscal Year 2024-25 estimated revenue from Measure D is \$16,275,705, including the proposed rate increase. The proposed annual rate increase of 4.4 percent translates to approximately \$691,920 of the total Fiscal Year 2024-25 estimated revenue. This additional funding is needed to account for increases in personnel costs.

The Fiscal Year 2024-25 estimated revenue from Measure Q is \$33,008,342, including the proposed rate increase. The proposed annual rate increase of 4.4 percent translates to approximately \$1,403,265 of the total Fiscal Year 2024-25 estimated revenue. This additional funding is needed to account for increases in personnel costs.

The Fiscal Year 2024-25 estimated revenue from Measure AA is \$45,752,229, including the proposed rate increase. The proposed annual rate increase of 4.4 percent translates to approximately \$1,945,039 of the total Fiscal Year 2024-25 estimated revenue. This additional funding is needed to account for program services and increases in personnel costs.

The Fiscal Year 2024-25 estimated revenue from Measure Y is \$15,009,877, including the proposed rate increase. The proposed annual rate increase of 4.4 percent translates to approximately \$638,107 of the total Fiscal Year 2024-25 estimated revenue. This additional funding is needed to account for program services and increases in personnel costs.

PUBLIC OUTREACH/INTEREST

This item did not require additional outreach other than the required posting on the City's website.

COORDINATION

This report was prepared in coordination with the Office of the City Attorney, the City Administrator's Office, the Finance Department, and Francisco & Associates, the City's Contractor, who annually administers the tax measures on behalf of the City.

SUSTAINABLE OPPORTUNITIES

Economic: Essential City services that serve the public greatly rely upon revenues generated from voter-approved special tax measures.

Environmental: There are no direct environmental impacts associated with the City Council action requested in this report.

Race & Equity: The funds for each of these measures provide services to all of Oakland and seek to provide services to those most in need.

ACTION REQUESTED OF THE CITY COUNCIL

Staff Recommends That The City Council Adopt An Ordinance:

Authorizing A Fiscal Year 2024-25 Increase In The Rate Of Property Tax Imposed By Voter-Approved Measures; And

Fixing The Rate Of The Property Tax And Levying A Tax On Real And Personal Property In The City Of Oakland For Fiscal Year 2024-25 For The Emergency Medical Services Retention Act Of 1997 (Measure M), The Paramedic Services Act Of 1997 (Measure N), The Library Services Retention And Enhancement Act Of 1994 (Measure C), The 2014 Oakland Public Safety And Services Violence Prevention Act (Measure Z), The 2018 Oakland Public Library Preservation Act (Measure D), The 2020 Oakland Parks And Recreation Preservation, Litter Reduction, And Homelessness Support Act (Measure Q), The Children’s Initiative Of 2018 (Measure AA), And The 2022 Oakland Zoo Animal Care, Education And Improvement Ordinance (Measure Y).

For questions regarding this report, please contact Jose Segura, Budget & Management Analyst, Principal, Finance Department, at (510) 238-2972.

Respectfully submitted,



Erin Roseman (May 22, 2024 10:41 PDT)

ERIN ROSEMAN
Director of Finance

Reviewed by:
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Assistant to the Director of Finance

Prepared by:
Jose Segura
Budget & Management Analyst, Principal