



# AGENDA REPORT

**TO:** Steven Falk  
Interim City Administrators

**FROM:** Erin Roseman  
Director of Finance

**SUBJECT:** Measures M, N, Library C, Z, D, Parks Q, AA, and Zoo Measure Y FY 2023-24 Cost-of-Living Tax Adjustment, Fixing Rate of Tax, and Levying Tax

**DATE:** May 8, 2023

City Administrator Approval

Date: May 25, 2023

## RECOMMENDATION

**Staff Recommends That The City Council Adopt An Ordinance:**

**1) Authorizing A Fiscal Year (FY) 2023-24 Increase In The Rate Of Property Tax Imposed By Voter-Approved Measures; And**

**2) Fixing The Rate Of The Property Tax, And Levying A Tax On Real Property In The City Of Oakland For Fiscal Year 2023-24 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, 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 ordinance, if approved, will:

- Adjust the FY 2023-24 rate of a special parcel tax for the following voter-approved local measures consistent with either the Consumer Price Index (CPI) of 2022 or the change in California per Capita Personal Income as of 2022:
  - Measure M (The Emergency Medical Services Retention Act of 1997),
  - Measure N (The Paramedic Services Act of 1997),
  - Library 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),
  - Parks Measure Q (The 2020 Oakland Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act),
  - Measure AA (The Children's Initiative of 2018), and

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- Zoo Measure Y (The 2022 Oakland Zoo Animal Care, Education and Improvement Ordinance).
- Fix the rate of the property tax; and
- 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, Library C, Z, D, Parks Measure Q, Measure AA, and Zoo Measure Y.

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

In June 1997, Oakland voters approved, by more than a two-thirds majority, the Emergency Medical Services Retention Act of 1997 (Measure M). Measure M imposed a parcel tax to raise the 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 legislation 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 increase by more than 5.0 percent of the tax rates imposed by the ordinance during the preceding fiscal year. A 5.0 percent increase for the Measure M special parcel tax rate is proposed for Fiscal Year 2023-24, consistent with the Consumer Price Index (CPI) increase for the San Francisco Bay Area during calendar year 2022. While the 2022 CPI increase for the San Francisco Bay Area is actually 5.6 percent, this Measure caps any rate increase to 5.0 percent.

**Table 1** 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 FY 2023-24.

*This section has been intentionally left blank*

**Table 1: Measure M Historical Rate Increases**

<b>Council Action Date</b>	<b>Proposed Percent Increase</b>	<b>Effective Date</b>
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

**Measure N: The Paramedic Services Act of 1997**

In June 1997, Oakland voters passed by more than a two-thirds majority the Paramedic Services Act of 1997 (Measure N). Measure N imposes a special parcel tax to raise the revenue necessary to increase, enhance and support paramedic emergency services in the City of Oakland. Measure N legislation authorizes the City Council to increase the tax rates by a cost-of-living factor after the third year of its imposition (FY 2000-01) and continuing each fiscal year thereafter. Beginning FY 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 the ordinance during the preceding fiscal year. A 5.0 percent increase in the Measure N special parcel tax rates proposed for Fiscal Year 2023-24 aligns with the Consumer Price Index (CPI) increase for the San Francisco Bay Area during calendar year 2022. While the 2022 CPI increase for the San Francisco Bay Area is actually 5.6 percent, this Measure caps any rate increase to 5.0 percent.

**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 FY 2023-24.

**Table 2: Measure N Historical Rate Increases**

<b>Council Action Date</b>	<b>Proposed Percent Increase</b>	<b>Effective Date</b>
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

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

In June 2022, Oakland voters approved, by more than a two-thirds majority, the renewal of the Library Services Retention and Enhancement Act of 1994 (Library 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 to raise revenue to retain and enhance library services. The term of the tax is 30 years, commencing July 1, 2022, and ending June 30, 2052. The Library Measure C legislation 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 increase by more than 5.0 percent of the tax rates imposed by the ordinance during the preceding fiscal year. A 5.0 percent increase to the Library Measure C special parcel tax rates is proposed for Fiscal Year 2023-24, reflecting the 5.0 percent maximum increase. While the 2022 CPI increase for the San Francisco Bay Area is actually 5.6 percent, this Measure caps any rate increase to 5.0 percent.

**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 FY 2023-24.

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

<b>Council Action Date</b>	<b>Proposed Percent Increase</b>	<b>Effective Date</b>
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

\*There was no cost-of-living increase for FY 2004-05 or FY 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 Measure Y). This revenue structure for Violence Measure Y was carried into the Public Safety and Services Violence Prevention Act of 2014 (Measure Z). Violence Measure Y imposed a parking surcharge on commercial parking lots and a parcel tax to raise 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 Measure Y. Measure Z continued the same parking surcharge on commercial parking lots and the same parcel tax to raise the 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 beginning Fiscal Year 2015-16 and increase the tax rates by a cost-of-living factor continuing each fiscal year thereafter. The proposed legislation for Fiscal Year 2023-24 includes a 5.0 percent increase to Measure Z special parcel tax rates, consistent with the CPI increase for the San Francisco Bay Area during calendar year 2022. The Measure Z 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 preceding fiscal year. While the 2022 CPI increase for the San Francisco Bay Area is actually 5.6 percent, this Measure caps any rate increase to 5.0 percent.

**Table 4** summarizes the CPI rates from 2009 through 2023 for Violence Measure Y and Measure Z, as well as the proposed increase for FY 2023-24.

**Table 4: Measure Y and Measure Z Historical Rate Increases**

<b>Measure Y Historical Rate Increases</b>		
<b>Council Action Date</b>	<b>Percent Increase</b>	<b>Effective Date</b>
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

  

<b>Measure Z Historical Rate Increases*</b>		
<b>Council Action Date</b>	<b>Proposed Percent Increase</b>	<b>Effective Date</b>
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

\* City Council did not approve the 2.8 percent CPI increase for FY 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 passed by more than a two-thirds majority the 2018 Oakland Public Library Preservation Act (Measure D). Measure D imposes a special parcel tax to raise the revenue necessary to maintain, protect and improve direct library services throughout the City of Oakland. Measure D legislation authorizes the City Council to increase the tax rates by a cost-of-living factor beginning in FY 2019-20 and continuing each fiscal year thereafter. Measure D provides that beginning in FY 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 7.6 percent increase in the Measure D special parcel tax rates proposed for Fiscal Year 2023-24 aligns with the change in the California per Capita Personal Income as determined by the California Department of Finance for the calendar year 2022.

**Table 5** 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 FY 2023-24.

**Table 5: Historical Measure D Rate Increases**

<b>Council Action Date</b>	<b>Proposed Percent Increase</b>	<b>Effective Date</b>
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

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

In March 2020, Oakland voters passed by more than a two-thirds majority, the 2020 Oakland Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act (Parks Measure Q). The Parks Measure Q imposes a special parcel tax, starting in Fiscal Year 2020-21 and for the subsequent twenty years, to raise 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. The Parks Measure Q legislation authorizes the City Council to levy an amount equal to or less than the maximum special tax rates in any given year. However, 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 7.6 percent increase in the Parks Measure Q special parcel tax rates proposed for Fiscal Year 2023-24 is in line with the change in the California per Capita Personal Income as determined by the California Department of Finance for the calendar year 2022.

**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 FY 2023-24.

**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

**Measure AA: The Children’s Initiative of 2018**

In November 2018, sixty-two percent of Oakland voters voted in favor of Measure AA (The Children’s Initiative of 2018). Measure AA was challenged and the City delayed its implementation. A trial court entered judgment declaring the tax invalid. On December 30, 2021, the California Court of Appeal issued its decision reversing the trial court’s ruling that Measure AA was invalid and directing the trial court to enter judgment in favor of the City 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.

Measure AA provides that the tax revenue shall be used to fund various programs according to the following breakdown: 62% for educational programs to support and expand programs for early childcare and childhood education, 31% to support and increase awareness of college readiness programs and career access, and 7% for the oversight and accountability cost; the Measure AA funding is used to increase educational outcomes and reduce educational inequality.

Measure AA imposes an annual special tax of \$198 for each single-family residential parcel and \$135.25 per occupied unit for multiple residential unit parcels. Exemptions are available for qualifying low-income households, low-income seniors, and affordable housing projects. For qualifying single-family households that have been foreclosed, there is a 50% rebate. Measure AA provides that beginning in FY 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. The 7.6 percent increase in the Measure AA special parcel tax rates proposed for Fiscal Year 2023-24 is in line with the change in the California per Capita Personal Income as determined by the California Department of Finance for the calendar year 2022.

**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 FY 2023-24.



**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	3.85%	July 1, 2022
June 7, 2022	3.73%	July 1, 2022
June 7, 2022	5.73%	July 1, 2022
June 6, 2023	7.6%	July 1, 2023

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

In November 2022, Oakland voters passed the 2022 Oakland Zoo Animal Care, Education and Improvement Measure (Zoo Measure Y). The Zoo Measure Y imposes a special parcel tax at an annual rate of \$68.00, starting in Fiscal Year 2023-24 and for the subsequent twenty years, to raise 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. The Zoo Measure Y legislation provides that the City Council shall increase the tax on an annual basis by a percentage that is up to the greater of the costs 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.

**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 FY 2023-24.

**Table 8: Historical Measure Y Rate Increases**

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

**ANALYSIS AND POLICY ALTERNATIVES**

The proposed ordinance applies an increase of 5.0 percent to the current Measure M, Measure N, Library Measure C, and Measure Z special parcel tax amounts and an increase of 7.6 percent to the current Measure D, Parks Measure Q, and Measure AA special parcel tax amounts, effective July 1, 2023. There is no proposed increase to the Zoo Measure Y rates because this tax is effective commencing on July 1, 2023 and is being levied for the first time. The increase for Measures M, N, Parks Measure C, and Z are per the actual change in the San Francisco Bay Area CPI during the calendar year 2022, and the Measure D, Parks Measure Q, and Measure AA increase 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).

**Steven Falk, Interim City Administrator**

Subject: Measures M, N, Library C, Z, D, Parks Q, AA & Zoo Y FY 2023-24 Levy and Tax Rates

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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.

**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	FY 2023-24 Parcel Rate
Measure M	Single-Family Residential Parcels	\$16.75	\$0.84	\$17.59
	Multiple Residential (2 to 4 units)	\$33.53	\$1.68	\$35.21
	Multiple Residential (5+ units)	\$83.84	\$4.19	\$88.03
	Commercial	\$33.53	\$1.68	\$35.21
	Industrial	\$67.08	\$3.35	\$70.43
	Rural	\$16.75	\$0.84	\$17.59
	Institutional	\$16.75	\$0.84	\$17.59
Measure N	Single-Family Residential Parcels	\$13.35	\$0.67	\$14.02
	Multiple Residential (2 to 4 units)	\$26.70	\$1.34	\$28.04
	Multiple Residential (5+ units)	\$66.80	\$3.37	\$70.17
	Commercial	\$26.70	\$1.34	\$28.04
	Industrial	\$53.44	\$2.69	\$56.13
	Rural	\$13.35	\$0.67	\$14.02
	Institutional	\$13.35	\$0.67	\$14.02
Library Measure C	Single-Family Residential Parcels	\$114.50	\$5.73	\$120.23
	Multiple Residential	\$78.22	\$3.91	\$82.13
	Non-Residential Parcels	\$58.65	\$2.93	\$61.58
Measure Z	Single-Family Residential Parcels	\$122.56	\$6.13	\$128.69
	Multiple Residential	\$83.73	\$4.19	\$87.92
	Non-Residential Parcels	\$62.77	\$3.14	\$65.91
Measure D	Single-Family Residential Parcels	\$88.76	\$6.70	\$95.46
	Multiple Residential	\$60.64	\$4.58	\$65.22
	Non-Residential Parcels	\$45.46	\$3.43	\$48.89
Parks Measure Q	Single-Family Residential Parcels	\$162.32	\$12.26	\$174.58
	Multiple Residential	\$110.86	\$8.37	\$119.23
	Non-Residential Parcels	\$162.32	\$12.26	\$174.58
Measure AA	Single-Family Residential Parcels	\$225.51	\$17.03	\$242.54
	Multiple Residential	\$154.05	\$11.63	\$165.68
	Non-Residential Parcels	\$225.51	\$17.03	\$242.54
Zoo Measure Y	Single-Family Residential Parcels	\$0.00	\$0.00	\$68.00
	Multiple Residential	\$0.00	\$0.00	\$68.00
	Non-Residential Parcels	\$0.00	\$0.00	\$68.00

**FISCAL IMPACT**

The Fiscal Year 2023-24 estimated revenue from Measure M is \$2,553,483, including the proposed rate increase. The proposed annual rate increase of 5.0 percent translates to \$121,594 of the total Fiscal Year 2023-24 estimated revenue. This additional funding is needed to account for increases in personnel costs.

The Fiscal Year 2023-24 estimated revenue from Measure N (Fund 2250) is \$2,034,541, including the proposed rate increase. The proposed annual rate increase of 5.0 percent translates to approximately \$96,883 of the total Fiscal Year 2023-24 estimated revenue. This additional funding is needed to account for increases in personnel costs.

The Fiscal Year 2023-24 estimated revenue from Library Measure C is \$19,186,157, including the proposed rate increase. The proposed annual rate increase of 5.0 percent translates to approximately \$913,627 of the total Fiscal Year 2023-24 estimated revenue. This additional funding is needed to account for increases in personnel costs.

The FY 2023-24 estimated revenue from Measure Z is \$20,657,350, including the proposed rate increase. The proposed annual rate increase of 5.0 percent translates to approximately \$983,683 of the total Fiscal Year 2023-24 estimated revenue. This additional funding is needed to account for increases in personnel costs and community services. Note: the aforementioned 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 Fiscal Year 2023-24 estimated revenue from Measure D is \$15,444,055, including the proposed rate increase. The proposed annual rate increase of 7.6 percent translates to approximately \$1,084,171 of the total Fiscal Year 2023-24 estimated revenue. This additional funding is needed to account for increases in personnel costs.

The Fiscal Year 2023-24 estimated revenue from Parks Measure Q is \$31,346,087, including the proposed rate increase. The proposed annual rate increase of 7.6 percent translates to approximately \$2,200,492 of the total Fiscal Year 2023-24 estimated revenue. This additional funding is needed to account for increases in personnel costs.

The Fiscal Year 2023-24 estimated revenue from Measure AA is \$43,412,577, including the proposed rate increase. The proposed annual rate increase of 7.6 percent translates to approximately \$3,047,559 of the total Fiscal Year 2023-24 estimated revenue. This additional funding is needed to account for program services and for increases in personnel costs.

The Fiscal Year 2023-24 estimated revenue from Zoo Measure Y is \$14,227,333. Fiscal Year 2023-24 is the first year Zoo Measure Y will be levied; therefore, there is no annual rate increase corresponding to FY 2023-24.

**Steven Falk, Interim City Administrator**

Subject: Measures M, N, Library C, Z, D, Parks Q, AA & Zoo Y FY 2023-24 Levy and Tax Rates

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**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 rely greatly 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.

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

**Steven Falk, Interim City Administrator**

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**ACTION REQUESTED OF THE CITY COUNCIL**

Staff Recommends That The City Council Adopt An Ordinance:

1) Authorizing A Fiscal Year (FY) 2023-24 Increase In The Rate Of Property Tax Imposed By Voter-Approved Measures; And

2) Fixing The Rate Of The Property Tax, And Levying A Tax On Real Property In The City Of Oakland For Fiscal Year 2023-24 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, 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 Ecaterina Burton a 510-238-2038.

Respectfully submitted,



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ERIN ROSEMAN  
Director of Finance  
Finance Department

Reviewed by:  
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