



Office of the City Manager

CONSENT CALENDAR
June 16, 2026

To: Honorable Mayor and Members of the City Council

From: Paul Buddenhagen, City Manager

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

Subject: FY 2027 Tax Rate: Fund Fire Protection and Emergency Response and Preparedness (Measure GG)

RECOMMENDATION

Adopt first reading of an Ordinance setting the FY 2027 tax rate for funding Fire Protection and Emergency Response and Preparedness in the City of Berkeley at the rate of \$0.07026 (7.026 cents) per square foot of improvements for dwelling units and setting the rate for all other property at \$0.10634 (10.634 cents) per square foot of improvements.

FISCAL IMPACTS OF RECOMMENDATION

The tax levy of the recommended \$0.07026 per square foot of improvements for dwelling units and \$0.10634 per square foot of non-dwelling improvements. This will result in estimated collections of \$6,621,319 for the fund. The tax rate will result in an increase in the citywide average for a 1,900 square foot dwelling and all other property from FY 2027 of \$6.28 and \$9.54, respectively.

CURRENT SITUATION AND ITS EFFECTS

The FY 2026 tax rates of \$0.06695 for dwelling units and \$0.10132 for all other property were adjusted by the per capita 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 2027 has been set at 4.950%. The CPI rate is 3.7975% in FY 2027.

At their regular meeting on May 20, 2026, the Disaster and Fire Safety Commission voted to recommend an increase to the Measure GG tax rate assessment using the Personal Income Growth Index Rate of 4.950%.

Action: M/S (Wilson, Herzer-Baptiste): Vote: 6 Ayes: Wilson, Bradstreet, Kinoshian, Murphy, Herzer-Baptiste, Gordon; 0 Nays; 0 Abstain; Absent; Katz, Darling

It is recommended that the City Council authorize the levy of a special tax of \$0.07026 per square foot for dwelling units and \$0.10634 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 2027, as compared with amounts for FY 2026:

FY 2027

Square Feet	Dwelling Units	All Other Properties
1,200	84.31	127.61
1,500	105.39	159.51
1,900	133.49	202.05
3,000	210.78	319.02
3,900	274.01	414.73
10,000	702.60	1063.40

FY 2026

Square Feet	Dwelling Units	All Other Properties
1,200	80.34	121.58
1,500	100.43	151.98
1,900	127.21	192.51
3,000	200.85	303.96
3,900	261.11	395.15
10,000	669.50	1013.20

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 5, 2024, over 88% of Berkeley voters approved Measure AA to re-authorize the City, for a period of four (4) years through FY 2028, 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 \$0.06614 per square foot of improvements for dwelling units and \$0.10009 per square foot of improvements for all other property by the Consumer Price Index in California of 3.7975% with projected revenue of \$6,548,608.

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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Attachments:

1: Ordinance

ORDINANCE NO. #,####-N.S.

SETTING THE FISCAL YEAR 2027 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 2027 Tax Rate for the Fire Protection and Emergency Response and Preparedness (Measure GG) is set at:

\$0.07026 per square foot of improvements for dwellings
\$0.10634 per square foot of improvements for all other properties

Section 2. The cost to taxpayers during FY 2027 will be \$84.31 for a 1,200 square foot dwelling and \$210.78 for a 3,000 square foot dwelling.

Section 3. This tax rate will result in estimated total collections of \$6,621,319

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.