



Office of the City Manager

CONSENT CALENDAR
June 17, 2025

To: Honorable Mayor and Members of the City Council
 From: Paul Buddenhagen, City Manager
 Submitted by: Henry Oyekanmi, Director, Finance Department
 Subject: FY 2026 Tax Rate: Fund the Provision of Emergency Medical Services (Paramedic Tax)

RECOMMENDATION

Adopt first reading of an Ordinance setting the FY 2026 tax rate for funding the provision of emergency medical services to Berkeley residents at \$0.0474 (4.74 cents) per square foot of improvements.

FISCAL IMPACTS OF RECOMMENDATION

The tax levy of the recommended \$0.0474 per square footage will result in estimated total collections of \$4,004,684 for the Emergency Medical Services fund. The increase in the tax rate of \$0.0006 per square foot will result in a \$1.14 annual increase for the citywide average 1,900 square foot home.

CURRENT SITUATION AND ITS EFFECTS

The FY 2025 tax of \$.0468 is being adjusted by the increase in the Consumer Price Index in the immediate San Francisco Bay Area of 1.30%, as authorized by the voters on May 6, 1997.

It is recommended that the City Council authorize the levy of a special tax of \$0.0474 per square foot of all improvements in the City of Berkeley. The tax will result in a cost to taxpayers in the following average amounts during Fiscal Year 2026, as compared with amounts for FY 2025:

Square Feet	Annual Tax	
	FY 2026	FY 2025
1,200	\$56.88	\$56.16
1,500	71.10	70.20
1,900	90.06	88.92
3,000	142.20	140.40
3,900	184.86	182.52
10,000	474.00	468.00

BACKGROUND

On May 6, 1997, the voters authorized the City to replace the Emergency Medical Services Assessment District, with an Emergency Medical Services Tax. 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 Emergency Medical Services tax.

ENVIRONMENTAL SUSTAINABILITY AND CLIMATE IMPACTS

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

CONTACT PERSON

Henry Oyekanmi, Director, Finance Department, 981-7301

Attachments:

1: Ordinance

ORDINANCE NO. -N.S.

SETTING THE FISCAL YEAR 2026 SPECIAL TAX RATE TO FUND THE PROVISION
OF EMERGENCY MEDICAL SERVICES FOR THE CITY OF BERKELEY

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

Section 1. The FY 2026 Tax Rate for Emergency Medical Services is set at \$0.0474 per square foot of taxable improvements.

Section 2. The cost to taxpayers during FY 2026 will be \$56.88 for a 1,200 square foot home and \$142.20 for a 3,000 square foot home.

Section 3. This tax rate will result in estimated total collections of \$4,004,684.

Section 4. 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.

