



**SAN RAFAEL**  
THE CITY WITH A MISSION

**Agenda Item No: 4.g**

**Meeting Date: June 17, 2024**

**SAN RAFAEL CITY COUNCIL AGENDA REPORT**

**Department: Fire**

**From: Abraham Roman, Fire Chief  
Thomas Wong, Senior Mgmt Analyst**

**City Manager Approval:** \_\_\_\_\_

A handwritten signature in blue ink, appearing to be 'CJ', is written over the City Manager Approval line.

**TOPIC: PARAMEDIC TAX RATE FOR FISCAL YEAR 2024-25**

**SUBJECT: RESOLUTION MAINTAINING PARAMEDIC SERVICE SPECIAL TAX RATES AT THEIR CURRENT LEVELS FOR FISCAL YEAR 2024-25**

**RECOMMENDATION:**

Adopt a resolution maintaining Paramedic Service Special Tax Rates at their current levels for Fiscal Year 2024-25.

**BACKGROUND:**

In 1979, the voters of San Rafael approved a "Paramedic Service Special Tax," adding Chapter 3.28 to the San Rafael Municipal Code (SRMC) to support a paramedic program. The original ordinance established the authority of the City Council to set the tax rates, up to a maximum tax rate as approved by the voters, based upon a budget recommendation by the City Manager. The tax was applied at a flat rate per residential dwelling. At the same time, this tax was also approved by three separate jurisdictions that receive paramedic service through contract from the City of San Rafael, including the Marinwood Community Services District (CSD), County Service Area (CSA) No.13 (Upper Lucas Valley), and County Service Area (CSA) No. 19. There was no sunset provision included in the original tax.

In 1988, the voters approved an extension of the tax to improve non-residential structures, which was levied on a building square footage basis.

In November 2006, the voters of San Rafael passed Measure P, which increased the maximum tax rate to \$85.00 per residential unit and to \$0.11 per square foot of structures on non-residential property. The other service areas approved similar paramedic tax rates to align with San Rafael's measure.

In November 2010, the voters of San Rafael passed Measure I, which increased the maximum Paramedic Service Special Tax rate from \$85.00 to \$108.00 per residential unit and from \$0.11 to \$0.14 per square foot for the non-residential tax rate.

---

**FOR CITY CLERK ONLY**

**Council Meeting:**

**Disposition:**

## **SAN RAFAEL CITY COUNCIL AGENDA REPORT / Page: 2**

In November 2011, the voters of CSA No. 13 and CSA No. 19 passed Measures E and F, respectively. These measures increased the maximum residential tax rate from \$85.00 to \$95.00 per residential unit and the non-residential tax rate from \$0.11 to \$0.132 per square foot for both service areas. Marinwood CSD continues under its Measure M rate of \$85.00 for residential and \$0.11 per square foot for non-residential.

### **ANALYSIS:**

SRMC section 3.28.060, "Annual Revision and Incidental Charges," stipulates that the City Council shall determine annually the basic tax rate reflect charges and costs. The current tax rates are set at their voter-approved maximums, and based upon projected expenditures, revenues will be insufficient to cover the operating expenses of the paramedic program for the upcoming fiscal year; however, there is adequate fund balance to fully fund the program. At the current rate, the fund balance may be exhausted in the near future, absent a voter-approved increase in the maximum tax rate in all jurisdictions.

As the current tax rate for San Rafael is at its maximum, staff recommend maintaining the current residential rate of \$108 per living unit in the City. For non-residential properties, staff recommends maintaining the current rate of \$0.140 per square foot for the City (See Attachment I).

The City will continue to collect 100% of the Paramedic Service Special Tax revenue that is generated in CSAs 13, 19, and Marinwood. These funds are collected by the County of Marin Assessor's Office and transferred to the City along with the revenues generated in San Rafael.

### **FISCAL IMPACT:**

FY 2024-25, tax revenues are estimated to be \$5,318,560, representing an increase of \$1,135 from FY 2023-24. All revenues generated by this assessment are recorded in the Paramedic Service Special Tax Fund (210). Paramedic Tax revenues represent roughly 60% of the \$8.92 million in total revenues projected for the Paramedic Services Special Tax Fund, which also includes \$3.2 million in revenues from third-party billings related to ambulance transport.

Historically, the Paramedic Service Special Tax Fund covers approximately 27% of the cost of the fire and emergency medical service, with the balance funded from the City's General Fund. Absent future increases to the Paramedic Tax rates assessed within the City and across the entire Fire Department service area, the Paramedic Service Special Tax Fund will not be able to sustain this level of support towards the cost of fire and emergency medical services, which could lead to reductions in service levels.

**OPTIONS:** The City Council has the following options to consider on this matter:

1. Adopt the resolution.
2. Direct staff to return with more information.
3. Take no action.

### **RECOMMENDED ACTION:**

Adopt the resolution maintaining Paramedic Service Special Tax Rates at their current levels for Fiscal Year 2024-25.

### **ATTACHMENTS:**

1. Resolution
2. Attachment I (Paramedic Rate and Ratio History)

**RESOLUTION NO.**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN RAFAEL  
MAINTAINING PARAMEDIC SERVICE SPECIAL TAX RATES AT THEIR  
CURRENT LEVELS FOR FISCAL YEAR 2024-25**

**WHEREAS**, the electors of the City of San Rafael in 1979 and in 1988, adopted a Paramedic Service Special Tax (Chapter 3.28 of the San Rafael Municipal Code) to be imposed annually upon all residential units and non-residential structures within the City of San Rafael; and

**WHEREAS**, on November 2, 2010, the electors of the City of San Rafael approved Measure "I", subsequently designated as Ordinance No. 1891, increasing the ceiling on the Paramedic Service Special Tax rate to \$108.00 per residential unit and to \$0.14 per square foot of non-residential structures; and

**WHEREAS**, the current annual Paramedic Service Special Tax rates in the city limits of the City of San Rafael are \$108.00 per residential unit and \$0.140 per square foot of non-residential structures; and

**WHEREAS**, the City Council, after reviewing the proposed budget recommendation of the City Manager, finds that for the City of San Rafael, the basic rate is insufficient to cover the cost of providing the paramedic service to San Rafael residents; however, the current tax rate for San Rafael is at its maximum rate as approved by the voters.

**NOW, THEREFORE, BE IT RESOLVED** by the San Rafael City Council that:

1. The Paramedic Service Special Tax rates in the City of San Rafael shall be maintained at their current levels, at \$108.00 per year for each residential unit and \$0.140 per square foot for non-residential structures, for Fiscal Year 2024-25.

I, LINDSAY LARA, Clerk of the City of San Rafael, hereby certify that the foregoing resolution was duly and regularly introduced and adopted at a regular meeting of the Council of said City on Monday, the 17<sup>th</sup> day of June 2024, by the following vote, to wit:

AYES: COUNCILMEMBERS:

NOES: COUNCILMEMBERS:

ABSENT: COUNCILMEMBERS:

---

LINDSAY LARA, City Clerk

**CITY OF SAN RAFAEL  
HISTORY OF TAX RATES AND CAPS**

**ATTACHMENT I**

<b>Fiscal Year</b>	<b>Residential Tax Rate</b>	<b>Authorized Cap</b>	<b>Non-Residential Tax Rate</b>	<b>Authorized Cap</b>
2014-15	\$ 89.00	\$ 108.00	\$ 0.1200	\$ 0.1400
2015-16	\$ 89.00	\$ 108.00	\$ 0.1200	\$ 0.1400
2016-17	\$ 89.00	\$ 108.00	\$ 0.1200	\$ 0.1400
2017-18	\$ 92.00	\$ 108.00	\$ 0.1250	\$ 0.1400
2018-19	\$ 95.00	\$ 108.00	\$ 0.1320	\$ 0.1400
2019-20	\$ 95.00	\$ 108.00	\$ 0.1320	\$ 0.1400
2020-21	\$ 99.00	\$ 108.00	\$ 0.1400	\$ 0.1400
2021-22	\$ 99.00	\$ 108.00	\$ 0.1400	\$ 0.1400
2022-23	\$ 104.00	\$ 108.00	\$ 0.1400	\$ 0.1400
2023-24	\$ 108.00	\$ 108.00	\$ 0.1400	\$ 0.1400
2024-25 Proposed	\$ 108.00	\$ 108.00	\$ 0.1400	\$ 0.1400

**CSA# 13, and CSA# 19  
HISTORY OF TAX RATES AND CAPS**

<b>Fiscal Year</b>	<b>Residential Tax Rate</b>	<b>Authorized Cap</b>	<b>Non-Residential Tax Rate</b>	<b>Authorized Cap</b>
2014-15	\$ 89.00	\$ 95.00	\$ 0.1200	\$ 0.1320
2015-16	\$ 89.00	\$ 95.00	\$ 0.1200	\$ 0.1320
2016-17	\$ 89.00	\$ 95.00	\$ 0.1200	\$ 0.1320
2017-18	\$ 92.00	\$ 95.00	\$ 0.1250	\$ 0.1320
2018-19	\$ 95.00	\$ 95.00	\$ 0.1320	\$ 0.1320
2019-20	\$ 95.00	\$ 95.00	\$ 0.1320	\$ 0.1320
2020-21	\$ 95.00	\$ 95.00	\$ 0.1320	\$ 0.1320
2021-22	\$ 95.00	\$ 95.00	\$ 0.1320	\$ 0.1320
2022-23	\$ 95.00	\$ 95.00	\$ 0.1320	\$ 0.1320
2023-24	\$ 95.00	\$ 95.00	\$ 0.1320	\$ 0.1320
2024-25 Proposed	\$ 95.00	\$ 95.00	\$ 0.1320	\$ 0.1320

**MARINWOOD (CSD)  
HISTORY OF TAX RATES AND CAPS**

<b>Fiscal Year</b>	<b>Residential Tax Rate</b>	<b>Authorized Cap</b>	<b>Non-Residential Tax Rate</b>	<b>Authorized Cap</b>
2014-15	\$ 85.00	\$ 85.00	\$ 0.1100	\$ 0.1100
2015-16	\$ 85.00	\$ 85.00	\$ 0.1100	\$ 0.1100
2016-17	\$ 85.00	\$ 85.00	\$ 0.1100	\$ 0.1100
2017-18	\$ 85.00	\$ 85.00	\$ 0.1100	\$ 0.1100
2018-19	\$ 85.00	\$ 85.00	\$ 0.1100	\$ 0.1100
2019-20	\$ 85.00	\$ 85.00	\$ 0.1100	\$ 0.1100
2020-21	\$ 85.00	\$ 85.00	\$ 0.1100	\$ 0.1100
2021-22	\$ 85.00	\$ 85.00	\$ 0.1100	\$ 0.1100
2022-23	\$ 85.00	\$ 85.00	\$ 0.1100	\$ 0.1100
2023-24	\$ 85.00	\$ 85.00	\$ 0.1100	\$ 0.1100
2024-25 Proposed	\$ 85.00	\$ 85.00	\$ 0.1100	\$ 0.1100

**Paramedic Tax Ratio**

<b>Fiscal Year</b>	<b>Residential</b>	<b>Non-Residential</b>
2014-15	63.60%	36.40%
2015-16	63.60%	36.40%
2016-17	56.99%	43.01%
2017-18	53.97%	46.03%
2018-19	53.40%	46.60%
2019-20	53.35%	46.65%
2020-21	52.77%	47.23%
2021-22	52.79%	47.21%
2022-23	53.88%	46.12%
2023-24	54.76%	45.24%
2024-25 Proposed	54.80%	45.20%