

Agenda Item No: 5.b

Meeting Date: June 1, 2020

## SAN RAFAEL CITY COUNCIL AGENDA REPORT

**Department: FINANCE** 

From: Nadine Atieh Hade,

**Finance Director** 

**City Manager Approval:** 

8

TOPIC: PARAMEDIC TAX RATE FOR FISCAL YEAR 2020-21

SUBJECT: CONSIDERATION TO INTRODUCE FOR ADOPTION AN ORDINANCE TO

ESTABLISH A TAX RATE FOR FISCAL YEAR 2020-2021 FOR THE VOTER-

APPROVED PARAMEDIC SERVICE SPECIAL TAX FOR BOTH RESIDENTIAL AND NON-RESIDENTIAL PROPERTIES IN THE CITY OF SAN RAFAEL, CSA 13, CSA 19

AND MARINWOOD CSD

**RECOMMENDATION:** Hold a public hearing and pass the Ordinance to print setting the Paramedic Tax rates for 2020-2021 for residential and non-residential properties.

**BACKGROUND:** In 1979, the voters of San Rafael approved a "Paramedic Service Special Tax" for the purpose of supporting a paramedic program. The original ordinance established <u>Municipal Code Chapter 3.28</u>. Included in that Chapter, under Section 3.28.060, is the authority of the City Council to set the tax rates based upon a budget recommendation by the City Manager. The tax was applied at a flat rate per residential dwelling. This tax was also approved by three separate jurisdictions that receive paramedic service from the City of San Rafael. These areas included the Marinwood Community Services District (CSD), County Service Area (CSA) No.13 (Upper Lucas Valley) and County Service Area (CSA) No. 19.

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

In 1996, Proposition 218 was passed by California voters, limiting local governments' ability to implement new or raise existing taxes, assessments and other property-related fees. Effectively, under Proposition 218, no tax can be added or increased without a two-thirds voter approval.

In November 2006, the voters of San Rafael passed Measure P, subsequently designated as Ordinance 1846, which increased the ceiling on the residential tax rate to \$85.00 per residential unit and to \$0.11 per square foot of structures on non-residential property. All improved commercial and industrial sites were levied based upon Assessor square footage records for building size. The other service areas approved paramedic tax rate ceilings to coincide with San Rafael's measure. In November of 2006, CSA No. 13 approved Measure H and CSA No. 19 approved Measure I, each by a 2/3 majority. Both Measures set the tax maximums at \$85.00 for residential and \$0.11 cents per square

|                  | FOR CITY CLERK ONLY |  |
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| Council Meeting: |                     |  |

Disposition:

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

foot for non-residential properties. Similarly, in November 2006, Marinwood CSD approved Measure M to establish the same tax ceilings.

In November 2010, by a two-thirds vote, the voters of San Rafael passed Measure I, subsequently designated as Ordinance 1891, which amended the Paramedic Service Special Tax rate to increase the ceiling on the residential tax rate from \$85.00 to \$108.00 per residential unit and on the non-residential tax rate from \$0.11 to \$0.14 per square foot (based on Assessor records of square footage). This vote was conducted in accordance with Proposition 218 requirements.

In November 2011, the voters of CSA No. 13 and CSA No. 19 passed Measures E and F, respectively. These measures increased the ceiling on the residential tax rate from \$85.00 to \$95.00 per residential unit and on 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 at the rate of \$85.00 for residential and \$0.11 cents per square foot for non-residential. That district does not have current plans to introduce a rate increase measure on future ballots.)

The purpose of this report is to present the proposed budget upon which the recommended tax rates for Fiscal Year 2020-2021 have been determined. This report was reviewed at the San Rafael City Council Finance Committee public meeting of May 12, 2020. The Committee is supportive of staff's recommendations.

#### **ANALYSIS:**

Tax rates and paramedic charges are based upon recovering the cost of service. The cost of the paramedic program expenditures has been determined in a manner consistent with prior fiscal year trends, through the study of personnel costs and economic conditions. Through prudent fiscal management and the pursuit of additional revenue and reimbursement opportunities, this tax rate has increased by an average of 0.8% per year since 2012. The proposed increase would mark the third instance of rate increases for the City of San Rafael since fiscal year 2011-2012.

Based upon rising projected expenses outpacing revenue sources in future projections, staff recommends a \$4.00 increase in the tax rate for residential units and a \$0.008 cent increase per square foot for buildings on non-residential properties in San Rafael. The recommended increase will provide additional revenue stability for items such as grants and third-party billings that may vary from year to year as well as support the allocation of funds toward critical capital needs. This recommended increase was a planned increase and with the COVID-19 financial crisis, this recommendation is in line with the City's COVID-19 Economic Recovery Plan (CERP) which discusses the City's initiatives of significantly reducing expenditures while at the same time finding appropriate ways to create new revenues.

This tax increase will provide additional revenues of approximately \$226,477 annually:

| Jurisdiction | Current<br>Rates | Proposed<br>Rates | Tax<br>Ceiling | Projected<br>Revenue<br>Increase |
|--------------|------------------|-------------------|----------------|----------------------------------|
| San Rafael   | \$95 / \$0.132   | \$99 / \$0.140    | \$108 / \$0.14 | \$<br>226,477                    |
| CSA No. 13   | \$95 / \$0.132   | \$95 / \$0.132    | \$95 / \$0.132 | \$<br>-                          |
| CSA No. 19   | \$95 / \$0.132   | \$95 / \$0.132    | \$95 / \$0.132 | \$<br>-                          |
| Marinwood    | \$85 / \$0.110   | \$85 / \$0.110    | \$85 / \$0.110 | \$<br>-                          |

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The sources of funds projected to cover the fiscal year 2020-2021 program expenditures of \$8,143,000 include paramedic tax, third party billings for medical emergency response and Medi-Cal reimbursements, paramedic tax back billings, federal grants and other revenues. Attachment II provides detailed information regarding the proposed revenues and expenditures for Fiscal Year 2020-2021, as well as the estimated results for Fiscal Year 2019-2020, the previous three years of actual financial results, and three years of future year projections. Staff is reducing the supplies and services expenditure line item in conformity with reduction goals outlined in the CERP.

Of the fund balance, a reserve of 10% of the year-over-year change in expenses is recommended to be set aside for future operational needs to support unexpected revenue or expenditure variances. The remaining balance is recommended to be allocated to the Essential Facilities Phase II capital project.

Staff recommends maintaining the current respective residential rates of \$85 per residential unit in Marinwood CSD and \$95 per residential unit in CSAs No.13 and No.19 as they have hit the cap. For nonresidential properties, staff recommends maintaining the current rate of \$0.11 per square foot in Marinwood CSD and \$0.132 per square foot for CSAs No. 13 and No. 19 as they have hit the cap. Staff recommends increasing residential rates within the City of San Rafael by \$4 to \$99 and nonresidential rates by \$0.008 per square foot to \$0.14 per square foot. (See Attachment III)

Adoption of this Ordinance will have no impact on the environment and is therefore categorically exempt from review under the California Environmental Quality Act (CEQA). Notice of the Public hearing on this matter was published in the Marin Independent Journal on May 22, 2020, per the attached Affidavit of Publication. (See Attachment IV)

**COMMUNITY OUTREACH:** For the purpose of transparency and sharing relevant information to the service areas for whom emergency medical services are provided, all service areas have been advised of the recommendations contained in this report through discussions and correspondence with the Fire Chief. In addition, this recommendation was discussed at a public Finance Committee meeting on May 12, 2020.

**FISCAL IMPACT:** The budget as presented is within the voter-approved tax rates for both the residential and non-residential (commercial and industrial) ratepayers in all jurisdictions, therefore Proposition 218 does not require voter approval of the proposed increases.

The paramedic services are accounted for in the Emergency Medical Services Special Revenue Fund. This fund operates self-sufficiently with revenues from paramedic taxes, third-party medical billings and other reimbursements. The total expenditures for fiscal year 2020-2021 are projected to be \$8,143,000. Total resources (including fund balance and projected revenues) exceed this amount. An Emergency Medical Services Fund final budget, which will include changes, if any, to the proposed budget, will be incorporated into the City-wide operating budget for adoption on June 15, 2020.

**RECOMMENDED ACTION:** Staff recommends that City Council hold a public hearing, accept the report, and pass the Ordinance to print.

### ATTACHMENTS:

- 1. Attachment I Ordinance
- 2. Attachment II (FY 20-21 Paramedic Tax Budget)
- 3. Attachment III (Paramedic Rate and Ratio History)
- 4. Attachment IV (Affidavit of Publication of Notice of Public Hearing in Marin IJ May 22, 2020)

### ORDINANCE NO.

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SAN RAFAEL AMENDING THE PARAMEDIC SERVICE SPECIAL TAX RATES WITHIN THE VOTER-APPROVED LIMIT, COMMENCING WITH FISCAL YEAR 2020-2021, FOR IMPROVED RESIDENTIAL AND NON-RESIDENTIAL PROPERTIES IN THE CITY OF SAN RAFAEL, COUNTY SERVICE AREA NO. 13, COUNTY SERVICE AREA NO. 19, AND THE MARINWOOD COMMUNITY SERVICES DISTRICT

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 improved residential and non-residential properties within the City of San Rafael; and

**WHEREAS,** the City, pursuant to three separate Joint Powers Agreements, provides paramedic services to Marinwood Community Services District, County Service Area No. 13, and County Service Area No. 19; 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 for residential properties and to \$0.14 per square foot of buildings on non-residential properties; and providing a corresponding increase in the appropriations limit; and

**WHEREAS**, Paramedic Service Special Tax rates were approved by the electors of County Service Area No. 13 and County Service Area No. 19 by elections held in November 2006 and November 2011, and by the electors of Marinwood Community Services District by an election held in November 2006; and

WHEREAS, the current annual Paramedic Service Special Tax rate in the city limits of the City of San Rafael and in County Service Area No. 13, and County Service Area No. 19, is \$95.00 per residential unit for residential properties and \$0.132 per square foot of buildings on non-residential properties, which rates are the maximum rates approved by voters in those County Service Areas; and

**WHEREAS,** the current annual Paramedic Service Special Tax rate in the Marinwood Community Services District is \$85.00 per residential unit for residential properties and \$0.11 per square foot of structures on non-residential properties, which rates are the maximum rates approved by voters in that Community Services District; and

WHEREAS, the City Council, after reviewing the proposed budget recommendation of the City Manager, finds that for the City of San Rafael, the annual Paramedic Service Special Tax rate for residential properties should be adjusted to \$99.00 per residential unit, and the non-residential properties tax rate should be adjusted to \$0.140 per square foot of buildings; for the County Service Area No. 13 and County Service Area No. 19, the annual Paramedic Service Special Tax rate for residential properties should remain at \$95.00 per residential unit, and the non-residential properties tax rate should remain at \$0.132 per square foot of buildings; and that for Marinwood Community Services District, the annual Paramedic Tax Rates for residential properties should remain at \$85.00 per residential unit, and the non-residential tax rate should remain at \$0.11 per square foot of buildings; these rates will cover the cost of providing paramedic services within these service areas for fiscal

year 2020-2021; and

WHEREAS, County Service Area No. 13 and County Service Area No. 19, based upon budgets recommended to them, have advised the City that they approved of the setting of the annual Paramedic Service Special Tax rate within their respective jurisdictions, at \$95.00 per residential unit for residential properties, and at \$0.132 per square foot for buildings on non-residential properties; and

**WHEREAS**, Marinwood Community Services District, based upon budgets recommended to them, have advised the City that they approved of the continuing of the annual Paramedic Service Special Tax rate within its jurisdiction, at \$85.00 per residential unit for residential properties, and at \$0.11 per square foot for buildings on non-residential properties;

**NOW THEREFORE,** the City Council of the City of San Rafael does ordain as follows:

<u>Division 1.</u> Pursuant to San Rafael Municipal Code Section 3.28.060, the City Council hereby sets the tax rate for paramedic services within City limits commencing in fiscal year 2020-2021, at \$99.00 per year for each residential unit, and \$0.140 per square foot for non-residential structures.

<u>Division 2.</u> The City Council hereby sets the Paramedic Tax Rates for County Service Area No. 13 and County Service Area No. 19, commencing with fiscal year 2020-2021, at \$95.00 per year for each residential unit, and \$0.132 per square foot for each non-residential structure.

<u>Division 3.</u> The City Council hereby sets the Paramedic Tax Rates for Marinwood Community Services District, commencing with fiscal year 2020-2021, at \$85.00 per year for each residential unit, and at \$0.11 per square foot for each non-residential structure.

<u>Division 4.</u> If any section, subsection, sentence, clause, or phrase of this ordinance is for any reason held to be invalid, such holding or holdings shall not affect the validity of the remaining portions of this ordinance and each section, subsection, sentence, clause and phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared invalid.

<u>Division 5.</u> This Ordinance shall be published once, in full or in summary form, before its final passage, in a newspaper of general circulation, published, and circulated in the City of San Rafael, and shall be in full force and effect thirty (30) days after its final passage. If published in summary form, the summary shall also be published within fifteen (15) days after the adoption, together with the names of those Councilmembers voting for or against same, in a newspaper of general circulation published and circulated in the City of San Rafael, County of Marin, State of California.

GARY O. PHILLIPS, Mayor

| Attest:  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|
| Lindsay Lara,  | City Clerk   |  |  |  |  |  |  |  |
|  | Ordinance No. was introduced at a Regular Meeting of the City Council of n Rafael, held on the 1st day of June 2020, and ordered passed to print by ote, to wit: |  |  |  |  |  |  |  |
| AYES:<br>NOES:<br>ABSENT:  | Councilmembers: Councilmembers: Councilmembers:  |  |  |  |  |  |  |  |
| and will come up for adoption as an Ordinance of the City of San Rafael at a Regular Meeting of the Council to be held on the 15th day of June 2020. |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  | LINDSAY LARA, CITY CLERK   |  |  |  |  |  |  |  |

### Paramedic Tax Budget FY 20-21

For illustrative purposes - assumes a tax rate increase and 3% expense increase

| City of San Rafael Residential/Non-Residential  | \$ | 89 / 0.1200   | \$ | 92 / 0.1250  | \$<br>95 / 0.1320   | \$<br>95 / 0.1320   | \$<br>99 / 0.1400   | _   | \$1 | 04 / 0.1400   | \$1 | 108 / 0.1400   | \$1 | 108 / 0.1400   |
|---|----|---|----|--|---|---|---|-----|-----|---|-----|--|-----|--|
|   | 2  | Actual<br>2016-2017   | 2  | Actual<br>2017-2018  | Actual<br>2018-2019   | Estimated<br>2019-2020  | Preliminary<br>Budget<br>2020-21  |     |     | Projected<br>2021-2022  |     | Projected<br>2022-2023   |     | Projected<br>2023-2024   |
| Paramedic Tax (a) Paramedic Tax: Prior Year Billings Fire Dept.: 3rd Party Billing Federal Grant - GEMT (b) Other Revenue IGT-Intergovernmental Transfer Total Revenues | \$ | 4,495,821<br>989,816<br>1,506,437<br>121,517<br>7,871<br>220,842<br>7,342,304 |    | 4,678,333<br>244,165<br>2,808,780<br>168,272<br>56,991<br>494,228<br>8,450,769 | \$<br>4,875,274<br>59,310<br>2,470,659<br>140,706<br>37,380<br>392,228<br>7,975,557 | 4,886,783<br>61,000<br>2,550,000<br>210,000<br>49,000<br>504,000<br>8,260,783 | 5,113,000<br>76,000<br>2,601,000<br>130,000<br>12,750<br>450,000<br>8,382,750 |     | \$  | 5,227,000<br>37,000<br>2,653,020<br>130,000<br>12,750<br>450,000<br>8,509,770 |     | 5,318,000<br>-<br>2,706,000<br>130,000<br>12,750<br>450,000<br>8,616,750 | \$  | 5,318,000<br>-<br>2,760,000<br>130,000<br>12,750<br>450,000<br>8,670,750 |
| Personnel Costs Supplies and Services Capital Outlay  | \$ | 5,825,873<br>1,336,426  | \$ | 5,972,397<br>1,253,471   | \$<br>5,925,907<br>1,449,437<br>-   | \$<br>6,305,152<br>1,644,289  | \$<br>6,543,000<br>1,600,000<br>-   | ,   | \$  | 6,739,000<br>1,648,000<br>-   | \$  | 6,941,000<br>1,698,000<br>-  | \$  | 7,149,000<br>1,749,000<br>-  |
| Total Expenditures  Revenues Over/Under Expenditures  Fund balance, beginning of year   | \$ | 7,162,299<br>180,005<br>1,564,529   | \$ | 7,225,868<br>1,224,901<br>1,744,534  | \$<br>7,375,344<br>600,213<br>1,269,435   | 7,949,441<br>311,342<br>813,348   | \$<br>8,143,000<br>239,750<br>794,944   |     | \$  | 8,387,000<br>122,770<br>814,300   | -   | 8,639,000<br>(22,250)<br>838,700   | \$  | 8,898,000<br>(227,250)<br>816,450  |
| Transfer to Capital Fund (c)  Fund balance, end of year   | \$ | 1,744,534   | \$ | (1,700,000)  | \$<br>(1,056,300)   | (329,746)   | (220,394)   | (d) | \$  | (98,370)<br>838,700   |     | -<br>816,450   | \$  | 589,200  |

<sup>(</sup>a) FY 20-21 Paramedic Tax Assumes an increase in tax in San Rafael to \$99 per living unit and \$0.140 per sq. ft. non-residential

<sup>(</sup>b) GEMT - Ground Emergency Medical Transport; for FY20 includes additional \$56k stimulus payment (CARES Act)

<sup>(</sup>c) Policy direction to allocate resources to the Essential Facilities Fund for the capital projects.

<sup>(</sup>d) Fund is to maintain a 10% operations reserve and the remainder is to be transferred to support capital improvements for the paramedic program. The transfer occurs annually after year-end numbers are finalized.

# CITY OF SAN RAFAEL PARAMEDIC SERVICE AREA ZONE B HISTORY OF TAX RATES AND CAPS

| Fiscal             | Residential | A  | Authorized |    | on-Residential | Au  | thorized |                      |
|--------------------|-------------|----|------------|----|----------------|-----|----------|----------------------|
| Year               | Tax Rate    |    | Сар        |    | Tax Rate       | Сар |          | Explanations         |
| 2008-09            | \$<br>77.00 | \$ | 85.00      | \$ | 0.0960         | \$  | 0.1100   |                      |
| 2009-10            | \$<br>81.00 | \$ | 85.00      | \$ | 0.1030         | \$  | 0.1100   |                      |
| 2010-11            | \$<br>85.00 | \$ | 85.00      | \$ | 0.1100         | \$  | 0.1100   |                      |
| 2011-12            | \$<br>89.00 | \$ | 108.00     | \$ | 0.1200         | \$  | 0.1400   | Passage of Measure I |
| 2012-13            | \$<br>89.00 | \$ | 108.00     | \$ | 0.1200         | \$  | 0.1400   |                      |
| 2013-14            | \$<br>89.00 | \$ | 108.00     | \$ | 0.1200         | \$  | 0.1400   |                      |
| 2014-15            | \$<br>89.00 | \$ | 108.00     | \$ | 0.1200         | \$  | 0.1400   |                      |
| 2015-16            | \$<br>89.00 | \$ | 108.00     | \$ | 0.1200         | \$  | 0.1400   |                      |
| 2016-17            | \$<br>89.00 | \$ | 108.00     | \$ | 0.1200         | \$  | 0.1400   |                      |
| 2017-18            | \$<br>92.00 | \$ | 108.00     | \$ | 0.1250         | \$  | 0.1400   |                      |
| 2018-19            | \$<br>95.00 | \$ | 108.00     | \$ | 0.1320         | \$  | 0.1400   |                      |
| 2019-2020 adopted  | \$<br>95.00 | \$ | 108.00     | \$ | 0.1320         | \$  | 0.1400   |                      |
| 2020-2021 proposed | \$<br>99.00 | \$ | 108.00     | \$ | 0.1400         | \$  | 0.1400   |                      |

# CSA# 13, and CSA# 19 PARAMEDIC SERVICE AREA ZONE B HISTORY OF TAX RATES AND CAPS

| Fiscal<br>Year     | Residential<br>Tax Rate | A  | uthorized<br>Cap | No | n-Residential<br>Tax Rate | Au | thorized<br>Cap | Explanations             |
|--------------------|-------------------------|----|------------------|----|---------------------------|----|-----------------|--------------------------|
| 2008-09            | \$<br>77.00             | \$ | 85.00            | \$ | 0.0960                    | \$ | 0.1100          |                          |
| 2009-10            | \$<br>81.00             | \$ | 85.00            | \$ | 0.1030                    | \$ | 0.1100          |                          |
| 2010-11            | \$<br>85.00             | \$ | 85.00            | \$ | 0.1030                    | \$ | 0.1100          |                          |
| 2011-12            | \$<br>85.00             | \$ | 85.00            | \$ | 0.1100                    | \$ | 0.1100          |                          |
| 2012-13            | \$<br>89.00             | \$ | 95.00            | \$ | 0.1200                    | \$ | 0.1320          | Passage of Measure E & F |
| 2013-14            | \$<br>89.00             | \$ | 95.00            | \$ | 0.1200                    | \$ | 0.1320          |                          |
| 2014-15            | \$<br>89.00             | \$ | 95.00            | \$ | 0.1200                    | \$ | 0.1320          |                          |
| 2015-16            | \$<br>89.00             | \$ | 95.00            | \$ | 0.1200                    | \$ | 0.1320          |                          |
| 2016-17            | \$<br>89.00             | \$ | 95.00            | \$ | 0.1200                    | \$ | 0.1320          |                          |
| 2017-18            | \$<br>92.00             | \$ | 95.00            | \$ | 0.1250                    | \$ | 0.1320          |                          |
| 2018-19            | \$<br>95.00             | \$ | 95.00            | \$ | 0.1320                    | \$ | 0.1320          |                          |
| 2019-2020 adopted  | \$<br>95.00             | \$ | 95.00            | \$ | 0.1320                    | \$ | 0.1320          |                          |
| 2020-2021 proposed | \$<br>95.00             | \$ | 95.00            | \$ | 0.1320                    | \$ | 0.1320          |                          |

# MARINWOOD (CSD) PARAMEDIC SERVICE AREA ZONE B HISTORY OF TAX RATES AND CAPS

| Fiscal<br>Year     | Residential<br>Tax Rate | A  | uthorized<br>Cap | No | n-Residential<br>Tax Rate | Au | thorized<br>Cap | Explanations |
|--------------------|-------------------------|----|------------------|----|---------------------------|----|-----------------|--------------|
| 2008-09            | \$<br>77.00             | \$ | 85.00            | \$ | 0.0960                    | \$ | 0.1100          | -            |
| 2009-10            | \$<br>81.00             | \$ | 85.00            | \$ | 0.1030                    | \$ | 0.1100          |              |
| 2010-11            | \$<br>85.00             | \$ | 85.00            | \$ | 0.1100                    | \$ | 0.1100          |              |
| 2011-12            | \$<br>85.00             | \$ | 85.00            | \$ | 0.1100                    | \$ | 0.1100          |              |
| 2012-13            | \$<br>85.00             | \$ | 85.00            | \$ | 0.1100                    | \$ | 0.1100          |              |
| 2013-14            | \$<br>85.00             | \$ | 85.00            | \$ | 0.1100                    | \$ | 0.1100          |              |
| 2014-15            | \$<br>85.00             | \$ | 85.00            | \$ | 0.1100                    | \$ | 0.1100          |              |
| 2015-16            | \$<br>85.00             | \$ | 85.00            | \$ | 0.1100                    | \$ | 0.1100          |              |
| 2016-17            | \$<br>85.00             | \$ | 85.00            | \$ | 0.1100                    | \$ | 0.1100          |              |
| 2017-18            | \$<br>85.00             | \$ | 85.00            | \$ | 0.1100                    | \$ | 0.1100          |              |
| 2018-19            | \$<br>85.00             | \$ | 85.00            | \$ | 0.1100                    | \$ | 0.1100          |              |
| 2019-2020 adopted  | \$<br>85.00             | \$ | 85.00            | \$ | 0.1100                    | \$ | 0.1100          |              |
| 2020-2021 proposed | \$<br>85.00             | \$ | 85.00            | \$ | 0.1100                    | \$ | 0.1100          |              |

## Paramedic Tax Ratio

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|------------------------------|-------------|-----------------|--|--|--|--|--|--|--|--|
| Fiscal Year                  | Residential | Non-Residential |  |  |  |  |  |  |  |  |
| 2008-09                      | 63.80%      | 36.20%          |  |  |  |  |  |  |  |  |
| 2009-10                      | 63.70%      | 36.30%          |  |  |  |  |  |  |  |  |
| 2010-11                      | 63.30%      | 36.70%          |  |  |  |  |  |  |  |  |
| 2011-12                      | 63.70%      | 36.30%          |  |  |  |  |  |  |  |  |
| 2012-13                      | 63.70%      | 36.30%          |  |  |  |  |  |  |  |  |
| 2013-14                      | 63.50%      | 36.50%          |  |  |  |  |  |  |  |  |
| 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%          |  |  |  |  |  |  |  |  |
| 2019-2020 adopted            | 53.35%      | 46.65%          |  |  |  |  |  |  |  |  |

## **Marin Independent Journal**

4000 Civic Center Drive, Suite 301 San Rafael, CA 94903 415-382-7335 legals@marinij.com

2070419

CITY OF SAN RAFAEL CITY OF SAN RAFAEL CITY CLERK, ROOM 209 1400 FIFTH AVENUE, SAN RAFAEL, CA 94901 SAN RAFAEL, CA 94915-1560

# PROOF OF PUBLICATION (2015.5 C.C.P.)

# STATE OF CALIFORNIA **County of Marin**

I am a citizen of the United States and a resident of the County aforesaid: I am over the age of eighteen years, and not a party to or interested in the above matter. I am the principal clerk of the printer of the MARIN INDEPENDENT JOURNAL, a newspaper of general circulation, printed and published daily in the County of Marin, and which newspaper has been adjudged a newspaper of general circulation by the Superior Court of the County of Marin, State of California, under date of FEBRUARY 7, 1955, CASE NUMBER 25566; that the notice, of which the annexed is a printed copy (set in type not smaller than nonpareil), has been published in each regular and entire issue of said newspaper and not in any supplement thereof on the following dates, to-wit:

05/22/2020

I certify (or declare) under the penalty of perjury that the foregoing is true and correct.

Dated this 22th day of May, 2020.

Donna Lagarus

Signature

PROOF OF PUBLICATION

Legal No.

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#### **CITY OF SAN RAFAEL**

#### NOTICE OF PUBLIC HEARING

The City Council of the City of San Rafael will hold a public hearing:

Public Hearing to consider adoption of an ordi-Public Hearing to consider adoption of an ordinance increasing, within the voter-approved limit, the paramedic services special tax on both residential and non-residential properties in the City of San Rafael, CSA 13, CSA 19 and Marinwood CSD, commencing in fiscal year 2020/2021.

DATE/TIME/PLACE:
Monday, June 1, 2020 at 7:00 PM
Consistent with Executive Orders No.-25-20
and No. N-29-20 from the Executive Department of the State of California and the Marin
County Shelter in Place Order, the San Rafael
City Council hearing of June 1, 2020 will not be
physically open to the public and the meeting
will be streamed live to YouTube at
www.youtube.com/cityofsanrafael. Instructions on how to participate online will be available on the YouTube channel. You will also be
able to listen/speak by telephone. The number
will be provided on agenda.

WHAT WILL HAPPEN: You may comment on the proposed Ordinance. The City Council will consider all public testi-mony and will then decide whether to adopt the Ordinance.

IF YOU CANNOT ATTEND: You may send a letter to Lindsay Lara, City Clerk, City of San Rafael, 1400 5th Ave, San Rafael, CA 94901 or by email Lindsay.Lara@cityofsanrafael.org.

FOR MORE INFORMATION: You may contact Nadine Atieh Hade, Finance Director (415) 485-3062. Office hours are Monday through Friday, 8:30 a.m. to 5:00 p.m.

SAN RAFAEL CITY COUNCIL

/s/ Lindsay Lara LINDSAY LARA City Clerk

No. 500 May 22, 2020