

DRAFT

## BERKELEY UNIFIED SCHOOL DISTRICT

**TO:** Brent Stephens, Superintendent  
**FROM:** Natasha Beery, Director of BSEP and Community Relations  
**DATE:** February 3, 2021  
**SUBJECT:** Resolution 21-026 to establish the 2021-22 tax rate for the Berkeley Public Schools Educator Recruitment and Retention Act of 2020 and Revenue Projection for FY 2021-22

### **BACKGROUND INFORMATION:**

The legislation establishing the *Berkeley Public Schools Educator Recruitment and Retention Act of 2020* (Measure E of 2020) authorizes the levy of a special tax as stipulated in Section 3 of the Measure. The revenues raised by the Measure are to be used to recruit and retain qualified teachers and staff for the Berkeley Unified School District (“District”) by providing funding, as specified in the Measure, to improve Berkeley public school educator salaries and address hard-to-staff positions.

**Tax Rate:** This Measure authorized the District to levy a special tax beginning July 1, 2020, and continuing for a period of twelve (12) years (“Special Tax”) on Parcels of Taxable Real property in the District. The Special Tax was initially levied at the rate of 12.4 cents (\$0.124) per square foot on the Square Footage all Improvements and \$25 per parcel on all Unimproved Parcels (“Rate”).

**Cost Of Living Adjustment:** Beginning with the 2021-22 tax year (the second year of assessment of the Special Tax), and each year thereafter, at the direction of the Board, the Rate may be increased from the Rate levied in the prior tax year by a cost-of-living adjustment equal to the annual average percentage change in the Bay Area Consumer Price Index – All Urban Consumers, San Francisco-Oakland-San Jose area over the prior twelve months, as of December 1 of the prior fiscal year, as published by the U.S. Bureau of Labor Statistics.

The statutory cost-of-living adjustment (COLA), based on the Bay Area Consumer Price Index - All Urban Consumers, San Francisco-Oakland-San Jose over the prior twelve months, as of December 1, 2020, is **2.0** percent.

### **POLICY/CODE:**

*Berkeley Public Schools Educator Recruitment and Retention Act of 2020* (Measure E of 2020)

### **FISCAL IMPACT:**

Revenues are projected to be \$XXXX for FY 2021-22

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**STAFF RECOMMENDATION:**

Adopt the approved resolution setting the tax rate for the *Berkeley Public Schools Educator Recruitment and Retention Act of 2020* (Measure E of 2020) for FY 2021-22.

**BERKELEY UNIFIED SCHOOL DISTRICT  
RESOLUTION NO. 21-026**

**TO ESTABLISH THE 2021-22 TAX RATE FOR THE “BERKELEY PUBLIC SCHOOLS  
EDUCATOR RECRUITMENT AND RETENTION ACT OF 2020”  
(Measure E of 2020)**

**WHEREAS**, in March 2020, the voters of the City of Berkeley adopted legislation, "Berkeley Public Schools Educator Recruitment And Retention Act Of 2020" (Measure E of 2020) which levies a Special Tax for particular uses by the Berkeley Unified School District, including to recruit and retain qualified teachers and staff for the Berkeley Unified School District ("District") by providing funding, as specified in the Measure, to improve Berkeley public school educator salaries and address hard-to-staff positions, and

**WHEREAS**, Section 3B of the Measure states:

*Beginning with the 2021-22 tax year (the second year of assessment of the Special Tax), and each year thereafter, at the direction of the Board, the Rate may be increased from the Rate levied in the prior tax year by a cost-of-living adjustment equal to the annual average percentage change in the Bay Area Consumer Price Index - All Urban Consumers, San Francisco-Oakland-San Jose area over the prior twelve months, as of December 1 of the prior fiscal year, as published by the U.S. Bureau of Labor Statistics, and*

**WHEREAS**, the rate authorized for this Special Tax for Fiscal Year 2020-2021 was established as a levy of **\$0.1240** cents/square foot on the Square Footage of all Improvements and **\$25.00** per parcel on all Unimproved Parcels ("Rate"), and

**WHEREAS**, according to the U.S. Bureau of Labor Statistics. the annual average percentage change in the Bay Area Consumer Price Index - All Urban Consumers, San Francisco-Oakland-San Jose area over the prior twelve months, as of December 1 of 2020 was **2.0** percent,

**NOW, THEREFORE, BE IT RESOLVED** that that an authorized COLA of **2.0%** be applied to the rate of FY 2020-2021, therefore a tax rate for the *Berkeley Public Schools Educator Recruitment And Retention Act Of 2020* in FY 2021-2022 shall be authorized to be levied at the rate of **\$0.1265** cents/square foot on the Square Footage of all Improvements, including all Buildings and Structures, on Parcels of Taxable Real property in the District, and **\$25.50** per parcel on all Unimproved Parcels.

**APPROVED AND ADOPTED** by the Board of Education on the 3rd of February, 2021 by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

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Julie Sinai  
Clerk, Board of Education  
Berkeley Unified School District  
Alameda County, State of California