

**TO: PIEDMONT UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION**  
**FROM: SCHOOL SUPPORT TAX ADVISORY SUBCOMMITTEE**  
**SUBJECT: REPORT AND RECOMMENDATIONS FOR MEASURE G AND MEASURE H**  
**TAX LEVIES FOR 2023-24**  
**DATE: May 10 , 2023**

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### **Executive Summary and Recommendation**

The School Support Tax Advisory Subcommittee recommends that the Piedmont Unified School District (PUSD) levy the Measure G School Support Tax (Parcel Tax) at its maximum level in 2023-24, which would result in the maximum 2% increase above the rate in 2022-23. The 2% increase, if adopted by the Board, is expected to yield PUSD **an additional \$225,400 in revenue for the 2023-24 school year**, based on the base School Support Tax amount for the current year of \$11,268,510. On a per parcel basis, this increase would add \$57.49 to the current per parcel levy of \$2,874.63, making the total tax levy per parcel \$2,932.12 for 2023-24.

Further, based on Staff's projections of the Ending General Fund Balance and Reserves for this fiscal year and the next two fiscal years out to 2024-25, the subcommittee recommends that the full amount raised by the recommended 2% increase in the School Support Tax be allocated to the **General Fund**.

The School Support Tax Advisory Subcommittee recommends that the District levy the Measure H School Support Tax (Parcel Tax) at its current level in 2023-24 of \$0.25 per square foot of building improvements.

### **Basis of the Subcommittee's Recommendation**

As it was charged, this Subcommittee reviewed the District's proposed budget for 2023-24 which was shared at the Budget Advisory Committee meeting on March 6, 2023, and at the School Board meeting on March 8, 2023 (excerpts attached as Exhibit A).

The 2022-2023 Budget anticipates less revenue for the District as the post-COVD support from the state and PEF ends. In addition, the decline in enrollment, which is statewide, further reduces funding. With personnel costs over 80% of the budget, the District has little room for other adjustments.

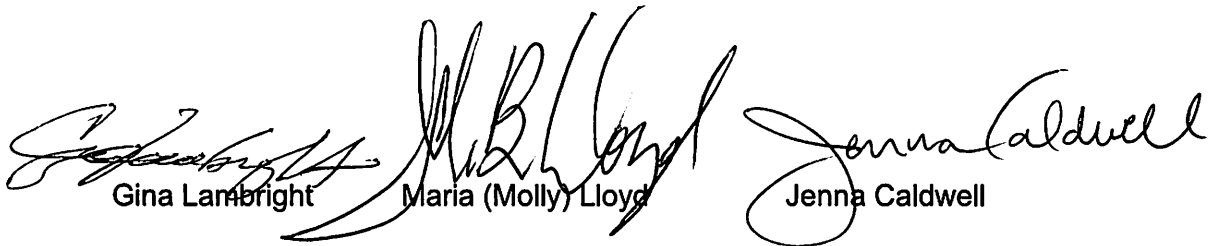
Measure G's stated goal is "To maintain the high quality of education in Piedmont schools, continue funding programs in math, science, technology, engineering, English, music, and arts, keep textbooks and instructional technology up to date, maintain smaller class sizes, and attract and retain qualified teachers..." Given the challenges PUSD still faces, the Measure G 2% increase will best position PUSD to have the fiscal means to maintain this excellence.

**Conclusion**

On the basis of the current budget projections, consistent with the goal of Measure G to "maintain the quality of Piedmont's schools," and the goal of Measure H to provide critically need funded to attract and retain high quality teachers and educational support staff, **this Subcommittee recommends that the School Board increases the Measure G School Support Tax for 2023-24 by the full 2% allowed in Measure G, and maintains the Measure H School Support Tax at the current level.**

Respectfully submitted,

School Support Tax Advisory Subcommittee, 2023-24



Gina Lambright      Maria (Molly) Lloyd      Jenna Caldwell

**Attachment:**

Exhibit A - March 6, 2023 Budget Advisory Committee Presentation on 2023-24 Budget.