

# PIEDMONT UNIFIED SCHOOL DISTRICT

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*Fiscal Year 2021/22 Annual Report For:*

**Measure G Special Parcel Tax**

Prepared by:



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# 1. OVERVIEW

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## 1.1 Introduction

The residents of the Piedmont Unified School District have supported parcel taxes for almost thirty years. Measure G, an extension of the previous school parcel tax Measure A, was approved by voters on November 5, 2019, by over 83% of votes cast. Measure G also extends the tax for eight years and allows the School Board to increase the parcel tax annually by a maximum of two percent. Measure G was first levied in Fiscal Year 2020/21 and will sunset in Fiscal Year 2027/28. For Fiscal Year 2021/22, the parcel tax rate is \$2,818.26 per parcel, a two percent increase from the previous year's rate.

Measure G funds are used to maintain the quality of Piedmont's schools, to attract, train and retain qualified teachers, to protect programs in math, science and technology, and to continue funding for music, visual and performing arts programs.

Measure G allows an exemption from the parcel tax for homeowners who are residing on their property and qualify for Supplemental Security Income. For Fiscal Year 2021/22, there were no parcels that applied for the exemption. The Fiscal Year 2021/22 levy totaled \$10,982,759.22.

### **NBS**

Jason Roth, Senior Consultant

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## 2. LOCAL AGENCY SPECIAL TAX AND BOND ACCOUNTABILITY ACT

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Senate Bill 165, filed with the Secretary of State on September 19, 2000, enacted the Local Agency Special Tax and Bond Accountability Act (the “Act”). The Act requires that any local special tax or local bond measure subject to voter approval contain a statement indicating the specific purposes of the special tax, require that the proceeds of the special tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. The Act only applies to any local special tax measure or local bond measure adopted on or after January 1, 2001 in accordance with Section 50075.1 of the California Government Code.

Some of the requirements of the Act are handled at the formation of the special tax district and others are handled through annual reports. This section of this report intends to comply with Section 50075.3 of the California Government Code that states:

“The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain all of the following:

- (a) The amount of funds collected and expended.
- (b) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1.”

The requirements of the Act apply to the Funds of:

Piedmont Unified School District  
Measure G Special Tax  
Approved November 5, 2019

### Purpose of Special Tax

Measure G funds are used to maintain the quality of Piedmont's schools, to attract, train and retain qualified teachers, to protect programs in math, science and technology, and to continue funding for music, visual and performing arts programs.

### Collections & Expenditures

| Fund             | 06/30/2020 Balance | Amount Collected | 06/30/2021 Balance | Expended Amount | Service Status |
|------------------|--------------------|------------------|--------------------|-----------------|----------------|
| Special Tax Fund | \$0.00             | \$10,551,897.00  | \$0.00             | \$10,551,897.00 | Ongoing        |