

TO: PIEDMONT UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

FROM: SCHOOL SUPPORT TAX ADVISORY SUBCOMMITTEE

**SUBJECT: REPORT AND RECOMMENDATIONS FOR MEASURE G AND MEASURE P
TAX LEVIES FOR 2026-27**

DATE: June 3, 2026

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 2026-27, which would result in the maximum 2% increase above the 2025-26 rate. The 2% increase, if adopted by the Board, is expected to yield PUSD an additional **\$238,738** in revenue for the 2026-27 school year, based on the base School Support Tax amount for the current year of \$11,936,901. On a per parcel basis, this increase would add \$61.01 to the current per parcel levy of \$3,050.58 making the total tax levy per parcel **\$3,111.59 for 2026-27**.

Further, based on Staff's projections of revenues and expenditures for this fiscal year and the next two fiscal years, 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 Subcommittee recommends the continued levy of Measure P at \$0.50 per square foot of building improvements, which is not subject to an increase.

Basis of the Subcommittee's Recommendation

The Subcommittee has participated in the Budget Advisory Committee throughout the year to better understand the revenue constraints and expenditure pressures on the District's budget. The District's anticipated budget for 2026-27 was shared with the Budget Advisory committee at the January 29, 2026, March 5, 2026, and April 23, 2026, meetings. The 2% increase is assumed in the budget as currently projected.

The biggest challenge in delivering the high-quality educational program that this community expects is the financial constraint facing public school districts. With the consumer price index projected to increase by 3.76% in the coming year, the 2% increase in Measure G will go a long way toward keeping schools open and educators in the classrooms. A big unknown is the volatility of gas and energy prices on the economy, and the impact this could have on the District. Once the school year starts, the District has very few options to make adjustments. The

State has been known to withhold or withdraw funding after the District and State budgets have been approved, leaving the District to navigate unexpected shortfalls on its own.

To provide a buffer against the unknown economic circumstances of the coming year, and to continue to attract and retain the best educators in the San Francisco Bay Area, the Subcommittee recommends the 2% increase to Measure G.

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..." The proposed 2% increase to the Measure G tax levy will help to 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," **this Subcommittee recommends that the School Board increase the Measure G School Support Tax for 2026-27 by the full 2% allowed in Measure G.**

Respectfully submitted,

School Support Tax Advisory Subcommittee, 2025-26



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