

**Moraga School District Parcel Tax Committee  
Report to the Board of Education  
January 15, 2019**

The Parcel Tax Committee met on December 13, 2018 at the Moraga School District Office. The Committee members are as follows:

Kathy Zuber  
Community Member-Chairperson

Vacant  
PTA Representative

Kelly Cavallero  
Moraga Teachers Association (MTA) Representative

Lisa Fitzinger  
California School Employees Association (CSEA) Representative

Daniela Parasidis  
Moraga School District Representative

The committee met on December 13, 2018 to discuss Parcel Tax account activity for the 2017-18 fiscal year. Daniela Parasidis presented the committee with an updated Parcel Tax Committee Parameters worksheet. The Parcel Tax Committee Parameters worksheet was created to evaluate and measure that parcel tax funds were being used to "maintain classroom and educational programs including, but not limited to, small class sizes, core academic programs, hiring and retaining qualified teachers and staff". The committee also reviewed 2018-19 budgeted expenditures.

Attached to this report is the Parcel Tax Parameters worksheet that has been updated through fiscal year 2018-19.

The parameters listed are measurements that the committee decided would monitor the use of the parcel tax funds as spelled out in the Measures K & B ballot language. These parameters are:

**Annual Enrollment**-Taken from October census day (CBEDS) enrollment.

**Number of Teachers**-(stated in Full Time Equivalent-FTE).

**Average Teacher Salary**-measures that Moraga School District is offering competitive salaries. This comes from the J-90 form that all school districts file w/CDE.

**Percentage of Qualified Teachers**-recognizes the level of staff that are "highly qualified".

**Average Teacher Longevity**-shows how long teachers stay on staff.

**Average Class Size**-by selected grade levels are compared. Transitional Kindergarten (TK) has been broken out starting in 14-15.

**District API/CAASPP**-monitors student performance growth or loss on an annual basis.

The accounting for Measure K and B parcel tax revenues and expenditures are presented for the year ended June 30, 2018.

Respectfully Submitted, Parcel Tax Committee

Moraga School District Parcel Tax Committee Parameters						
	Actual 14-15	Actual 15-16	Actuals 16-17	Actuals 17-18	Estimate 18-19	
Fall Enrollment (CBEDS)	1852	1886	1898	1832	1851	
Average Teacher Salary (From J-90)	\$ 68,570.00	\$ 71,816.00	\$ 73,583.00	\$ 74,887.00	\$ 76,240.00	
Number of Teachers (FTE)	100.39	98.71	98.71	97.70	98.57	
% of Qualified Teachers	100.00%	100.00%	100.00%	100.00%	100.00%	
Average Teacher Longevity	10.9	10.9	9.9	10.69	10.5	
Average Class Size:						
K-3	20.9	21.2	21.47	21.63	22.03	
4-5	23.1	24.3	24.76	24.00	24.88	
6-8*	24.49*	25.0	25.28	25.38	25.68	
*(Core subjects only which include: Math, Language Arts, Social Science, Science)						
District API	not applicable	not applicable	not applicable	not applicable	not applicable	not applicable
Revenues:						
Net Parcel Tax Proceeds-Measure K	\$ 1,831,700	\$ 1,825,997	\$ 1,836,662	\$ 1,873,661	\$ 1,876,571	
Net Parcel Tax Proceeds-Measure B	\$ 1,078,464	\$ 1,072,283	\$ 1,080,956	\$ 1,104,788	\$ 1,106,501	

**MORAGA SCHOOL DISTRICT**  
**2017-18 Actual Expenditures-Measure K and Measure B**

<b>Expenditure Type</b>	<b>Measure K=\$1,873,661</b>	<b>Measure B=\$1,104,788</b>
High Quality of Moraga Schools		717,538
Continue Funding for Effective Math, Science, Music , and Arts programs		23,027
Keep Classroom Technology up to Date		185,666
Maintain Manageable Class Sizes	728,171	114,742
Keep Schools Safe and Well Maintained		63,815
Attract and Retain Qualified Teachers and Staff	1,145,490	-
<b>Total</b>	<b>1,873,661</b>	<b>1,104,788</b>