

**Moraga School District Parcel Tax Committee
Report to the Board of Education
January 14, 2020**

The Parcel Tax Committee met on December 12, 2019, at the Moraga School District Office. The Committee members are as follows:

Kathy Zuber-ABSENT
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 12, 2019, to discuss Parcel Tax account activity for the 2018-19 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 2019-20 budgeted expenditures.

Attached to this report is the Parcel Tax Parameters worksheet that has been updated through fiscal year 2019-20.

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.

Upon review of the parameters above, the Committee concluded that Parcel Tax funds were spent in accordance with parcel tax ballot language.

The accounting for Measure K and B parcel tax revenues and expenditures are presented for the year ended June 30, 2019.

Respectfully Submitted, Parcel Tax Committee

Moraga School District

Parcel Tax Committee Parameters

	Actual 15-16	Actuals 16-17	Actuals 17-18	Actuals 18-19	Estimate 19-20
Fall Enrollment (CBEDS)	1886	1898	1832	1851	1854
Average Teacher Salary (From J-90)	\$ 71,816.00	\$ 73,583.00	\$ 74,887.00	\$ 76,240.00	\$ 77,639.00
Number of Teachers (FTE)	98.71	98.71	97.70	98.57	100.40
% of Qualified Teachers	100.00%	100.00%	100.00%	100.00%	100.00%
Average Teacher Longevity	10.9	9.9	10.69	10.5	9.97
Average Class Size:					
K-3	21.2	21.47	21.63	22.03	22.46
4-5	24.3	24.76	24.00	24.88	23.12
6-8*	25.0	25.28	25.38	25.68	25.74
*(Core subjects only which include: Math, Language Arts, Social Science, Science)					
District API	not applicable	not applicable	not applicable	not applicable	not applicable
Revenues:					
Net Parcel Tax Proceeds-Measure K	\$ 1,825,997	\$ 1,836,662	\$ 1,873,661	\$ 1,874,946	\$ 1,876,245
Net Parcel Tax Proceeds-Measure B	\$ 1,072,283	\$ 1,080,956	\$ 1,104,788	\$ 1,105,541	\$ 1,106,308

MORAGA SCHOOL DISTRICT
2018-19 Actual Expenditures-Measure K and Measure B

Expenditure Type	Measure K=\$1,874,946	Measure B=\$1,105,541
High Quality of Moraga Schools (TOSA, English Language Arts and Social Science Programs, Reading Tutors, Readers & Writers Workshop, Teacher Professional Development, Small Class Sizes)		832,277
Continue Funding for Effective Math, Science, Music , and Arts programs		56,379
Keep Classroom Technology up to Date		193,095
Maintain Manageable Class Sizes	728,171	-
Keep Schools Safe and Well Maintained		23,790
Attract and Retain Qualified Teachers and Staff	1,146,775	-
Total	1,874,946	1,105,541