

MUPU ELEMENTARY SCHOOL DISTRICT
PROPOSITION 30 SPENDING PLAN FOR FISCAL YEAR 2017-2018
EDUCATION PROTECTION ACCOUNT
PUBLIC HEARING
JUNE 1, 2017 5:30 P.M.
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Background

Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012, temporarily increases the states sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers. A portion of the new revenues will be used to increase school funding, with the remainder helping to balance the state budget.

The new revenues generated from Proposition 30 are deposited into a newly created state account called the Education Protection Account (EPA). School districts, county offices of education, and charter schools (LEAs) will receive funds from the EPA based on their proportionate share of the statewide revenue limit amount, which includes charter school general purpose funding. **A corresponding reduction is made to an LEA's revenue limit or charter school general purpose state aid equal to the amount of their EPA entitlement.**

Proposition 30 specifies that LEAs may not use EPA funds for salaries or benefits of administrators or any other administrative costs. The CDE has interpreted that administrative costs, as used in Proposition 30, means anything defined as administration in the California School Accounting Manual. Administrative costs include general administration, school administration, and instructional administration:

** General administration refers to agency-wide administrative activities including governing board, superintendent, and district-level fiscal, personnel, and central support services.*

** School administration refers to activities concerned with directing and managing the operation of a particular school.*

** Instructional administration refers to activities for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students.*

The language of Proposition 30 requires that each LEA " . . . shall have sole authority to determine how the moneys received from the Education Protection Account are spent in the school or schools within its jurisdiction, provided, however, that the appropriate governing board or body shall make these spending determinations in open session of a public meeting of the governing board or body and shall not use any of the funds from the Education Protection Account for salaries or benefits of administrators or any other administrative costs."

Proposition 30 requires all districts, counties, and charter schools to report on their Web sites an accounting of how much money was received from the EPA and how that money was spent.

Object	Object Description	Function	Function Description	Use of Funds (Resource 1400)	2015-16 Actuals	2016-17 Estimated Actuals	2017-2018 Adopted
Beginning Balance (Carryover)					\$ 143,742	-	-
8012	Prop 30 Revenues	0000	Not Applicable	Revenues projected based on 2017/18 May Revise	\$ 175,287	\$ 191,638	\$ 178,812
8019	Prior Year Prop 30 Revenues	0000	Not Applicable		\$ 743		
Total Revenues					\$ 176,030	\$ 191,638	\$ 178,812
Certificated Salaries							
1100	Teacher Salaries	1000	Instruction	Classroom Teacher	\$ 248,626	\$ 191,638	\$ 178,812
Total Certificated Salaries					\$ 248,626	\$ 191,638	\$ 178,812
Employee Benefits							
3101	STRS	1000	Instruction		\$ 26,678	\$ -	\$ -
3301	Medicare	1000	Instruction		\$ 3,513	\$ -	\$ -
3401	Health Benefits	1000	Instruction		\$ 35,043	\$ -	\$ -
3501	SUI	1000	Instruction		\$ 121	\$ -	\$ -
3601	Workers' Compensation	1000	Instruction		\$ 5,790	\$ -	\$ -
Total Employee Benefits					\$ 71,146	\$ -	\$ -
Total Salaries and Benefits					\$ 319,772	\$ 191,638	\$ 178,812
						\$ -	\$ -
Total Expenses					\$ 319,772	\$ 191,638	\$ 178,812
Remaining Balance					\$ -	\$ -	\$ -