

TAFT UNION HIGH SCHOOL DISTRICT
PROPOSITION 30 SPENDING PLAN FOR FISCAL YEAR 2015-16
EDUCATION PROTECTION ACCOUNT (EPA)
ESTIMATED EXPENDITURES

Background

Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012, temporarily increases the State of California 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 for charter school general purpose state aid equal to the amount of their EPA entitlement. LEA's received the EPA payment in June 2013 for the 2012-13 fiscal year and will receive quarterly payments beginning with the 2013-14 fiscal year.

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 Estimated Actuals	2015/16 Unaudited Actuals	Balance
Beginning Balance (Carryover)							\$ -
8012	Prop 30 Revenues	0000	EPA	Revenues for 2015/16	\$ 6,175,982.00	\$ -	\$ -
Total Revenues					\$ 6,175,982.00	\$ -	\$ -
<u>Certificated Salaries</u>							
1100	Teacher Salaries	1000	Instruction	Classroom Teacher Salaries	\$ 4,675,547.00	\$ -	\$ -
Total Certificated Salaries					\$ 4,675,547.00	\$ -	\$ -
<u>Employee Benefits</u>							
3101	STRS	1000	Instruction	10.73% Teacher's Retirement	\$ 424,105.00	\$ -	\$ -
3201	PERS	1000			\$ -		
		1000			\$ 306.00		
3311	Medicare	1000	Instruction	1.45% Medicare	\$ 65,131.00	\$ -	\$ -
3401	Health Benefits	1000	Instruction	SISC Health Benefits	\$ 948,500.00	\$ -	\$ -
3501	Unemployment	1000	Instruction	SUI	\$ 2,311.00	\$ -	\$ -
3601	Workers Comp	1000	Instruction	Worker's Comp	\$ 60,082.00	\$ -	\$ -
Total Employee Benefits					\$ 1,500,435.00	\$ -	
Total Salaries And Benefits					\$ -	\$ -	\$ -
Ending Balance							\$ -