

Salinas City Elementary School District

REPORT TO BOARD OF TRUSTEES	BOARD MEETING DATE: 6-26-17	School Site Plan Reference Page
	Approved By _____ Date: _____ Asst Supt.: Bus. Dept. <i>J. Christensen 6-14-17</i>	
DATE: June 14, 2017 FROM: Gerald J. Stratton, Assistant Superintendent of Business Services SIGNATURE: <i>Jona Christensen</i>	Asst. Supt.: Ed Serv. <i>Bohnders</i>	
	Asst. Supt.: Human Resources <i>Joe</i>	
	Superintendent: <i>M. P. Mealey</i>	

SUBJECT: Resolution 2016/17-48: Education Protection Account (EPA) Spending Plan- ACTION

ATTACHMENTS:

1. SCESD 2017-18 EPA Spending Plan
2. SCESD Resolution 2016/17-48

RECOMMENDATION: Approval by the Board.

ANALYSIS:

On October 12, 2013 the State Controller specified that LEA boards shall approve how the Prop 30 EPA funds are spent in a public meeting. LEA's must also post how these funds were spent during the current year on their websites. The Controller also requested that LEA's provide their office with the district's financial officer by title, contact information and a direct link to the district's website from which the Controller's office consolidates and posts all agency EPA spending plan links. The district has complied with the Controller's guidance. The intent of the EPA funds approved by Proposition 30 was to restore critical lost funding. Therefore the district has continued to allocate all EPA funds to teachers' salaries. No funds are allocated to administrative staffing or to operations. The district 2017-18 EPA Spending Plan is at Attachment A. These funds were based on the sales tax surcharge and a high-earner income tax surcharge, and are being reduced, then eliminated in the next year. Proposition 55 will partially offset this loss.

FISCAL IMPACT: \$10,325,353 in Proposition 30 funds continues to stabilize teacher staffing in FY 2017-18.

PROGRAM IMPACT: These funds eliminate the need to reduce classroom teacher staffing and increase class sizes.

ACTION - D3

2017-18
 Education Protection Account
 Program by Resource Report
 Expenditures by Function - Detail

Estimated Expenditures Original Budget: 2017-18
For Fund 01, Resource 1400 Education Protection Account
 As of Jun. 2017

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	10,325,353.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		10,325,353.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)	FUNCTION	
Instruction	1000-1999	10,325,353.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		10,325,353.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

RESOLUTION REGARDING THE EDUCATION PROTECTION ACCOUNT

RESOLUTION 2016/17-48

WHEREAS, the voters approved Proposition 30 on November 6, 2012;

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012;

WHEREAS, the provisions of Article XII, Section 36(e) create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f);

WHEREAS, before June 30th of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education Protection Account are hereby continually appropriated for the support of the school districts, county offices of education, charter schools, and community college districts;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor, or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each community college district, county office of education, school district, and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts, and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

WHEREAS, expenses incurred by community college districts, county offices of education, school districts, and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of June 26, 2017;
2. In compliance with Article XII, Section 36(e), with the California Constitution, the governing board of the Salinas City Elementary School District has determined to spend the monies received from the Education Protection Act as attached.

DATED: June 26, 2017

Clerk/Secretary of the Governing Board