

Architecture, Construction & Engineering Charter High School

Proposition 30 Spending Plan for Fiscal Year 2016-17



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.

The revenues generated from Proposition 30 are deposited into a state fund 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 Local Control Funding Formula (LCFF) amount. **A corresponding reduction is made to an LEA or charter school's LCFF state aid equal to the amount of their EPA entitlement. LEAs will receive EPA payments quarterly.**

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.

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| Object | Object Description | CSAM Function | Use of Funds (Resource 1400) | 2016-17 Budget | 2016-17 Actuals | Balance |
|-----------------------|------------------------|---------------|--|----------------|-----------------|----------|
| 8012 | Prop 30 Revenues | 0000 | Revenues will be received quarterly | 281,571 | 281,571 | - |
| Total Revenues | | | | 281,571 | 281,571 | - |
| 1100 | Teacher Salaries | 1000 | Teacher salaries are an appropriate use of funds | 211,504 | 211,504 | - |
| Certificated Salaries | | | | | | |
| 3101 | STRS | 1000 | Teacher benefits and labor related costs are an appropriate use of funds | 26,346 | 26,346 | - |
| 3301 | Medicare | 1000 | Teacher benefits and labor related costs are an appropriate use of funds | 2,936 | 2,936 | - |
| 3401 | Health Benefits | 1000 | Teacher benefits and labor related costs are an appropriate use of funds | 35,910 | 35,910 | - |
| 3501 | SUI | 1000 | Teacher benefits and labor related costs are an appropriate use of funds | 101 | 101 | - |
| 3601 | Workers' Compensation | 1000 | Teacher benefits and labor related costs are an appropriate use of funds | 4,774 | 4,774 | - |
| Employee Benefits | | | | 70,067 | 70,067 | - |
| 4300 | Instructional Supplies | 1000 | | - | - | - |
| 5800 | Instructional Services | 1000 | | - | - | - |
| Non Salary Expenses | | | | - | - | - |
| Total Expenses | | | | 281,571 | 281,571 | - |