

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM I-4
MEETING DATE: 06-25-2013

SUBJECT: Public Hearing and Adoption 2013-14 Budget

CHECK ONE:
For Discussion:
For Action:
Report:
Workshop:
Recognition:
Emergency Action:

DEPARTMENT: Business Services

ACTION REQUESTED:

Administration is recommending the Board of Education do the following:

- 1) Conduct a public hearing
- 2) Approve the Education Protection Account spending plan for 2013-14.
- 3) Adopt the San Juan Unified School District's 2013-14 budget

RATIONALE/BACKGROUND:

In accordance with Education Code 42127, the Board of Education shall hold a public hearing and adopt the budget for the subsequent fiscal year. Not later than 5 days after that adoption or by July 1, whichever occurs first, the governing board shall file that budget with the county superintendent of schools. That budget and supporting data shall be maintained and made available for public review. The 2013-14 Budget document was presented to the Board on June 11, 2013. Prior to the adoption of the budget, the Board is required to approve the Education Protection Account spending plan.

BOARD COMMITTEE ACTION/COMMENT:

Facilities Transportation and Finance Committee 06-04-13

PREVIOUS STAFF/BOARD ACTION: N/A

FINANCIAL DATA:

Budget Document distributed with June 11, 2013 Agenda

PREPARED BY: Kent Stephens, Chief Financial Officer *KS*

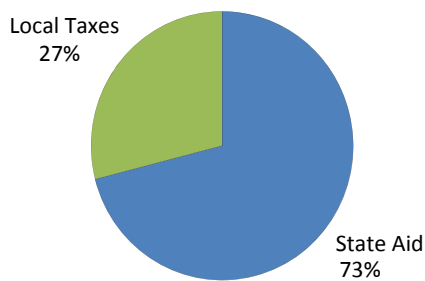
APPROVED BY: Glynn Thompson, Superintendent of Schools

Education Protection Account (EPA)

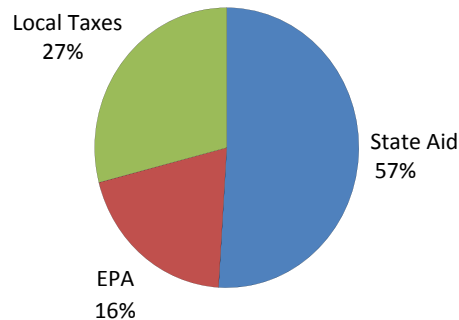
The Education Protection Account (EPA) provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, the Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. The EPA funding is a component of an LEA's total revenue limit or charter school general purpose entitlement.

The new revenues generated from Proposition 30 are deposited into the EPA and a corresponding reduction is made to the district's revenue limit or charter school general purpose entitlement. For 2013-14, the reduction is approximately 16% of the deficated base revenue limit. *However, the Governor's proposed funding for 2013-14 eliminates revenue limit funding. The calculation of the EPA is dependent upon the enactment of a budget and details of the calculation under the Local Control Funding Formula (LCFF) are pending.* The district will receive EPA payments quarterly beginning with the 2013–14 Fiscal Year. For 2012-13 Fiscal Year, to allow time for the State to collect the increased tax revenues, EPA entitlements will be calculated and paid in one lump sum payment at the end of June.

Funding Before Proposition 30



Funding After Proposition 30



Proposition 30 requires that each local educational agency (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 for any other administrative costs.** An LEA may allocate the EPA entitlement entirely to one program for expenditure.

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.

Listed on the next page is the Education Protection Account Expenditure plan listing how the moneys received from the Education Protection Account are proposed to be spent in 2013-14.

Education Protection Account, Fund 01, Resource 1400

Expenditures through: June 30, 2014

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	33,656,656.00
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		33,656,656.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)	Function Code	
Instruction	1000-1999	33,656,656.00
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		0.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		33,656,656.00