

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

AGENDA ITEM **K4**
MEETING DATE: 06-10-2014

SUBJECT: Public Hearing and Presentation of
 2014-15 Budget

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

DEPARTMENT: Fiscal Services

ACTION REQUESTED:

The Superintendent is recommending that the Board hold a public hearing and discuss the proposed 2014-15 Budget, Staffing Standards, and use of Education Protection Account funds as presented by the Administration.

Action Anticipated: June 24, 2014.

RATIONALE/BACKGROUND:

In accordance with Education Code 42127, the Administration will present the 2014-15 Budget in preparation for anticipated adoption on June 24, 2014. The budget to be adopted shall be prepared in accordance with Education Code 42126. On December 10, 2013, the Board of Education received and approved the 2013-14 First Interim Report representing the District's budget status for the 2013-14 fiscal year and two subsequent years. On March 11, 2014, the 2013-14 Second Interim Report was submitted. A Third Interim report was not required this year, therefore proposed 2014-15 school site staffing guidelines were not presented for approval in May. Proposition 30 requires the use of EPA funds be determined by the governing board at an open public meeting. This requirement may be satisfied at a regularly scheduled meeting, which could be the annual budget adoption meeting. The District General Fund (Fund 01) and the dependent charter schools, Vision in Education and Choices (Fund 09), request approval by the governing board.

BOARD COMMITTEE ACTION/COMMENT:

Facilities Transportation and Finance Committee 12-03-2013 / 01-07-2014 / 02-04-2014 / 03-04-2014
04-01-2014 / 05-06-2014 / 06-03-2014

PREVIOUS STAFF/BOARD ACTION:

5-28-13 2013-14 Staffing Standards / 12-10-2013 2013-14 First Interim / 03-11-2014 2013-14 Second Interim

FINANCIAL DATA:

See attached budget document

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

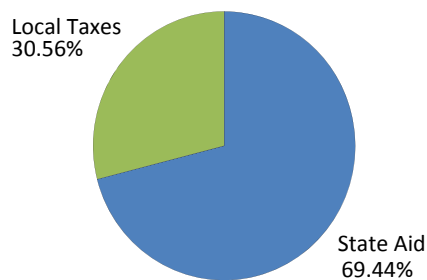
APPROVED BY: Kent Kern, Superintendent of Schools *KK*

Education Protection Account (EPA)

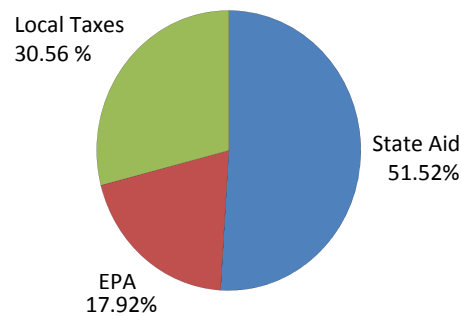
The Education Protection Account (EPA) provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, the Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. The EPA funding is a component of an LEA's or Charter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

The revenues generated from Proposition 30 are deposited into the EPA and a corresponding reduction is made to the district's or charter school's LCFF revenue. For 2014-15, the reduction is approximately 18% of the total LCFF funding. The district began receiving EPA payments quarterly in Fiscal Year 2013-14.

Funding Before Proposition 30



Funding After Proposition 30



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 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. District EPA information for previous years can be found by selecting the Budget Info link on the District's website.

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 2014-15.

Fund 01, Resource 1400, Education Protection Account

Projected expenditures through: June 30, 2015

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
Local Control Funding Formula Sources	8010-8099	36,510,473.00
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		36,510,473.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		Function Code
Instruction	1000-1999	36,510,473.00
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)		36,510,473.00

Education Protection Account, Fund 09, Resource 1400
Expenditures through; June 30, 2015

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	
Revenue Limit Sources	8010-8099	4,469,916
Federal Revenue	8100-8299	
Other State Revenue	8300-8599	
Other Local revenue	8600-8799	
All Other Financing Sources and Contributions	8900-8999	
Deferred revenue	9650	
TOTAL AVAILABLE		4,469,916
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)	Function Code	
Instruction	1000-1999	4,469,916
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	
AU of a Multidistrict SELPA	2200	
Instructional Library, Media, and Technology	2420	
Other Instructional Resources	2490-2495	
School Administration	2700	
Pupil Services		
Guidance and counseling services	3110	
Psychological Services	3120	
Attendance and Social Work services	3130	
Health Services	3140	
Speech Pathaology and Audiology Services	3150	
Pupil Testing Services	3160	
Pupil Transportation	3600	
Food Services	3700	
Other Pupil Services	3900	
Ancillary Services	4000-4999	
Community Services	5000-5999	
Enterprise	6000-6999	
Genral Administration	7000-7999	
Plant Services	8000-8999	
Other Outgo	9000-9999	
TOTAL EXPENDITURES AND OTHER FINANCING USES		
BALANCE (Total Avaialbe minus Total Expenditures and Other Financing Uses)		4,469,916