

BRIDGES Charter School

Proposition 30 Spending Plan for Fiscal Year 2012-13



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 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 or charter school general purpose state aid equal to the amount of their EPA entitlement. LEAs will receive EPA payments quarterly 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.

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Object	Object Description	CSAM Function	Use of Funds (Resource 1400)	2012-13 Budget	2012-13 Actuals	Change
8012	Prop 30 Revenues	0000	Revenues will be received during June 2013	327,236	406,301	(79,065)
Total Revenues				327,236	406,301	(79,065)
1100	Teacher Salaries	1000	Teacher salaries are an appropriate use of funds	247,661	308,111	(60,450)
Certificated Salaries						
3101	STRS	1000	Teacher benefits and labor related costs are an appropriate use of funds	20,432	25,419	(4,987)
3301	Medicare	1000	Teacher benefits and labor related costs are an appropriate use of funds	3,538	4,389	(851)
3401	Health Benefits	1000	Teacher benefits and labor related costs are an appropriate use of funds	47,596	58,467	(10,871)
3501	SUI	1000	Teacher benefits and labor related costs are an appropriate use of funds	2,684	3,302	(618)
3601	Workers' Compensation	1000	Teacher benefits and labor related costs are an appropriate use of funds	5,325	6,613	(1,288)
Employee Benefits				79,575	98,190	(18,615)
4300	Instructional Supplies	1000		-		-
5800	Instructional Services	1000		-		-
Non Salary Expenses				-	-	-
Total Expenses				327,236	406,301	(79,065)