

## MUSD Proposed Board Agenda Item

**Date of Board Meeting:** May 7, 2013  
**Category:** Business Services  
**For:** Action and Open Hearing

**Proposed Item:** **BE IT RESOLVED** that the Board of Education approve the use of Proposition 30 funds on non-administrative expenditures.

**Background Information:** The passage of Prop 30 created the Education Protection Account. State revenue from additional income taxes and sales tax will be deposited in the EPA and distributed to school districts on or about June 30, 2013. This revenue replaces unrestricted general fund apportion taken from the District's apportion since the beginning of the fiscal year. The EPA funding is restricted and may only be used for non-administrative expenditures.

**Current Considerations:** Certificated salary expenditures represent a little more than 50% of the District's total annual expenditures. The EPA funding will be used to pay teacher salaries for the year as required by the Proposition.

**Fiscal Implications:** The District should receive, on June 27, 2013, approximately \$8,667,675.00 in EPA for the 12-13 fiscal year.

**Recommendations:** It is recommended the Board approve the use of these funds for 2012-2013 non-administrative expenditures (teacher salaries).

**Submitted by:** David Price, Assistant Superintendent  
Business Services