

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

Western Placer Unified School District 2013-2014 Education Protection Account (EPA) Spending Plan

Proposition 30, *The School and Local Public Safety Protection Act of 2012*, approved by the voters on November 6, 2012 temporary increases that 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 district, county office of education, and charter schools (LEAs) will receive funds from the EPA based on their proportionate share of the statewide revenue limit amount. A corresponding reduction is made to an LEA's revenue limit EPA entitlement. LEAs will receive EPA payments quarterly beginning with the 2013-14 Fiscal Year.

Proposition 30 provides that all K-14 local agencies have a sole authority to determine how the funds received from the EPA are spent, but with these provisions:

The spending plan must be approved by the governing board during a public meeting.
EPA funds cannot be used for salaries or benefits of administrators or any other administrative costs.

Refer to the attached Program Resource Reports by object and function for which EPA funds Are to be used.

Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended.

Western Placer Unified School District estimated 2013-14 EPA Entitlement **\$5,979,753**

It is proposed that EPA funds be used to cover salary and benefits costs of non-administrative certificated staff. The percentage of funds used per group is determined by their share of costs to the general fund. Any difference in revenue and/or expenditures will be adjusted in teacher salaries. Total expenditures in greater than projected revenues as the program had unspent carryover funds that will be spent in the 2013-14 fiscal year.

Group	Percentage of GF Costs per Group	Percentage Applied to EPA Funds	Amount
Certificated	69%	100%	\$ 5,986,903
Classified	21%	0%	\$ -
Management	10%	Not eligible	Not eligible
	100%	100%	\$ 5,986,903

Certificated Positions			
Position	Approx. Number of Employees	SACS Function	Cost
Classroom Teachers	85	1000	\$ 5,986,903

2013-14 EPA Expenditure Plan – By Object Code

Certificated Salaries	\$4,648,713
Employee Health and Payroll Costs	<u>1,338,190</u>
Total EPA Expenditures	<u>\$5,986,903</u>