

# WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

**MISSION STATEMENT:** Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

## DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

**SUBJECT:**

Approve Resolution #13-14.24  
The Education Protection Account and  
Spending Plan for 2014-15

**AGENDA ITEM AREA:**

Action

**REQUESTED BY:**

Audrey Kilpatrick  
Assistant Superintendent - Business & Operations

**ENCLOSURES:**

Yes

**DEPARTMENT:**

Business Services

**FINANCIAL INPUT/SOURCE:**

General Fund

**MEETING DATE:**

June 17, 2014

**ROLL CALL REQUIRED:**

Yes

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## BACKGROUND:

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 2014-15 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:

In addition, there will now be a requirement for the annual financial audit to included verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred. *The EPA funds are NOT new dollars to the district, but are simply a portion of the current State funding received.*

### District's Spending Plan:

It is proposed that EPA funds be used to cover salary and benefits costs of non-administrative certificated staff. He proposed 2014-15 EPA spending plan is attached.

## RECOMMENDATION:

Staff recommends the Board of Trustees adopt the Resolution 13-14.24, pertaining to the Education Protection Account and the 2014-15 Spending Plan (attached).

**Western Placer Unified School District  
2014-2015 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 on-going 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 2014-15 EPA Entitlement **\$6,259,856**

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 2014-15 fiscal year.

Group	Percentage of GF Costs per Group	Percentage Applied to EPA Funds	Amount
Certificated	69%	100%	\$ 6,259,856
Classified	21%	0%	\$ -
Management	10%	Not eligible	Not eligible
	100%	100%	\$ 6,259,856

<b>Certificated Positions</b>			
Position	Approx. Number of Employees	SACS Function	Cost
Classroom Teachers	67	1000	\$ 6,259,856

**2014-15 EPA Expenditure Plan – By Object Code**

Certificated Salaries	\$4,795,020
Employee Health and Payroll Costs	<u>1,484,836</u>
Total EPA Expenditures	<u>\$6,259,856</u>