

**Agenda Item Details**

Meeting	Jun 20, 2023 - Regular Meeting of the Board of Trustees, Glen Edwards Middle School Multi/Spirit Center 204 L. St., Lincoln, CA 95648
Category	7. INFORMATION - DISCUSSION - ACTION
Subject	7.6 Approve Resolution #22/23.27-The Education Protection Account and Spending Plan for 2023-24-Kilpatrick
Type	Action, Information
Recommended Action	Staff recommends the Board of Trustees adopt the Resolution #22/23.27, pertaining to the Education Protection Account and the 2023-24 Spending Plan.

**Requested by:** Audrey Kilpatrick, Assistant Superintendent Business and Operations

**Department:** Business Services

**Financial Input/Source:** General Fund

**Roll Call Required:** No

**Background:**

Proposition 30, The Schools and Local Public Safety Protection Act of 2012, added Article XIII, Section 36 to the California Constitution effective November 7, 2012 (sun setting 12/31/2017), and Proposition 55 Article XIII, Section 36 to the California Constitution effective November 8, 2016 (commencing 01/01/2018), temporarily increases the states sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers.

The revenues generated are deposited into a state account called the Education Protection Account (EPA). School districts, county offices of education, and charter schools receive funds from the EPA based on their proportionate share of the statewide revenue limit amount.

EPA is a component of the school district’s total LCFF funding. Accordingly, a corresponding reduction is made to a school district’s LCFF Funding equal to the amount of their EPA entitlement.


Pursuant to Article XIII, Section 36 of the California Constitution, school districts, county offices of education, and community college districts are required to determine how the moneys received from the Education Protection Account are spent in the school or schools within its jurisdiction. District must annually post on its website an accounting of how much money was received from EPA and how that money was spent.

**District’s Spending Plan:**

It is proposed that EPA funds be used to cover salary and benefits costs of non-administrative certificated staff. The proposed 2023-24 EPA spending plan is noted below.

<b>23/24 Budget</b>			
<b>Group</b>	<b>Percentage of GF Costs per Group</b>	<b>Percentage Applied to EPA Funds</b>	<b>Amount</b>
Certificated	64%	100%	\$ 1,439,032
Classified	24%	0%	\$ -
Management	12%	Not eligible	Not eligible
	100%	100%	\$ 1,439,032
<b>Certificated Positions</b>			
<b>Position</b>	<b>Approx. Number of Employees</b>	<b>SACS Function</b>	<b>Cost</b>
Classroom Teachers	12	1000	\$ 1,439,032

**Recommendation:** Staff recommends the Board of Trustees adopt the Resolution #22/23.27, pertaining to the Education Protection Account and the 2023-24 Spending Plan.

 [06.2.23 EPA Education Protection Account Board Resolution 21.22.25.pdf \(104 KB\)](#)

### **Motion & Voting**

Staff recommends the Board of Trustees adopt the Resolution #22/23.27, pertaining to the Education Protection Account and the 2023-24 Spending Plan.

Motion by Marjorie Proffitt, second by Jason Price.

Final Resolution: Motion Passed

Aye: April Nitsos, Criste Freymond, George Dykstra, Marjorie Proffitt, Jason Price