

Ross Valley School District

2012-2013 Education protection Account (EPA) Spending Plan

Proposition 30, *The Schools and Local Public Safety Protection Act of 2012*, approved by the voters on November 6, 2012, temporarily increased the states sales tax rate for all tax payers and the personal income tax rates for upper-income taxpayers.

The revenues generated from Proposition 30 are deposited into a newly created state account called the Education Protection Account (EPA). School districts will receive funds from the EPA based on their proportionate share of the statewide revenue limit amount. A corresponding reduction is made to a school districts revenue limit EPA entitlement. School districts receive EPA payments quarterly beginning with the 2013-14 Fiscal Year.

Proposition 30 provides that all school districts have the sole authority to determine how 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 the salaries and benefits of administrators or any other administrative cost. 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.

Ross Valley School Districts Use of Funds for the 2012-13 Fiscal Year

The Ross Valley School District determined to use these funds for the 2012-13 Fiscal Year for teaching positions. Below is a summary of the funding and allocation of same to these positions.

Funding

Ross Valley School District 2012-2013 EPA entitlement per CDE \$ 2,405,139

Allocation of Funding

<u>Certificated Positions</u>			
Position	Number of Employees	SACS Function	Cost
Classroom Teachers	36	1000	\$ 2,405,139