

**LIBERTY UNION HIGH SCHOOL DISTRICT**  
**2014-15 Education Protection Account (EPA) Spending Plan**

The Schools and Local Public Safety Protection Act of 2012, more commonly known as Proposition 30, was approved by the voters on November 6, 2012 to temporarily increase the state sales tax rate for all taxpayers and additionally increases the personal income tax rates for upper-income taxpayers.

The new revenues generated from Proposition 30 are deposited into a state account called the Education Protection Account (EPA). School districts received funds from the EPA account based on their proportionate share of the statewide revenues received.

The provisions of Proposition 30 allowed each local agency to determine how the funds received from the EPA are spent. The following provisions apply to those expenditure decisions:

- The spending plan must be approved by the governing board during a public meeting. The Liberty Union High School District’s Board approved the spending plan at the regular board meeting of June 11, 2014. Revenues for EPA were estimated at \$ 7,945,513 for fiscal year 2014-15. This amount is lower than received in the previous years. However, will be adjusted to reflect actual receipts once those numbers are solidified. Since the EPA dollars received are treated as an offset to the Local Control Funding Formula revenues, these adjustments have no effect on total available district dollars.
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs.
- The attached worksheet identifies areas of expenses within the approved areas for which EPA funds may be used
- Each year, the District must publish on its website an accounting of how much money was received from the EPA and how the funds were expended.

It was proposed and approved that EPA funds be used to cover salary and benefit costs of non-administrative certificated staff at the three comprehensive sites. The following chart includes the estimated revenues approved by the Board as well as the Actual Revenues received and expended.

Certificated Positions				
Position	School Site	Actual Full Time Equivalent	SACS Function	Estimated Revenues and Cost
Teacher	Liberty	27.00	1000	\$ 2,710,579
Teacher	Freedom	23.30	1000	\$ 2,537,000
Teacher	Heritage	26.88	1000	\$ 2,697,934
<b>Total</b>				<b>\$ 7,945,513</b>