

**ELK GROVE UNIFIED SCHOOL DISTRICT**

Budget Department  
September 20, 2016

<p><b>2015/16 FISCAL YEAR EDUCATION PROTECTION ACCOUNT (EPA) ACTUAL EXPENSES</b></p>
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Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012, temporarily increases the 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 districts, and charter schools will receive funds from the EPA based on their proportionate share of the statewide revenue limit amount. A corresponding reduction is made to the district's revenue limit entitlement.

Proposition 30 provides that all K-12 local agencies have the 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 the salaries or benefits of administrators or any other administrative cost.
- ✓ 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.

**Elk Grove Unified School District actual 2015-16 EPA Entitlement**

**\$84,115,898.00**

<b>TOTAL GENERAL FUND UNRESTRICTED EXPENDITURES BY FUNCTION</b>					
CATEGORY	AMOUNT	FUNCTION CODE	PERCENTAGE PER CATEGORY	PERCENTAGE APPLIED TO EPA FUNDS	AMOUNT APPLIED TO EPA
Instruction	\$289,549,023.45	1000-1999	69%	29.19%	\$ 84,507,786.00
Instructional Supervision & Administration	6,553,965.52	2100-2299	2%	Not Eligible	-
Instructional Library, Media & Technology	3,491,849.43	2420	1%	0%	-
Parent Participation	190,291.73	2495	0%	0%	-
School Administration	34,699,879.35	2700	8%	Not Eligible	-
Pupil Services	28,251,221.34	3000-3999	7%	0%	-
General Administration	23,732,641.49	7200	6%	0%	-
Plant Services	32,779,665.24	8000-8999	8%	0%	-
Other	966,138.69	9000-9999	0%	Not Eligible	-
<b>Total</b>	<b>\$420,214,676.24</b>		<b>100%</b>		<b>\$ 84,507,786.00</b>

EPA funds were used to cover a portion of salaries and benefits of classroom teachers for elementary grades TK though 6th grade.

<b>CLASSROOM POSITIONS</b>			
POSITION	NUMBER OF EMPLOYEES	FUNCTION CODE	AMOUNT
Classroom Teachers	870	1000	\$84,507,786.00
<b>TOTAL</b>	<b>870</b>		<b>\$84,507,786.00</b>