

Covina-Valley Unified School District
2013-14 Education Protection Account (EPA) Spending Plan
CDS Code: 19-64436

Proposition 30, *The Schools and Local Public Safety Protection Act of 2012*, approved by the voters on November 6, 2012, temporarily increases the state's sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers. The revenue generated by the measure's temporary tax increases is included in the calculations of the Proposition 98 minimum guarantee—raising the guarantee by billions of dollars each year. A portion of the new revenues therefore would be used to support increased school funding, with the remainder helping to balance the state budget.

The new revenues generated from Proposition 30 are deposited into a newly created state account called the Education Protection Account (EPA). Of the funds in the account, 89 percent is provided to K–12 education and 11 percent to community colleges.

The State Controller's Office has provided the following payment dates:

- Quarter 1 - September 24, 2013
- Quarter 2 - December 23, 2013
- Quarter 3 - March 25, 2014
- Quarter 4 - June 24, 2014

Proposition 30 provides that all K-14 local agencies have the sole authority to determine how the funds received from 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 costs.

Each year, LEA must publish on its website an accounting of how much money was received from the EPA and how the funds were expended.

Covina-Valley Unified School District projected 2013-14 EPA

\$12,318,568

Group	Percentage of GF Cost	Percentage Applied	Amount
Certificated	100%	100%	\$12,318,568
Classified	0	0	0
Management	0	0	0

Certificated Positions			
Position	Number of Employees	SACS Function	Approximate Cost
Classroom Teachers	Up to 137	1000	\$12,318,568