

Perris Union High School District

2023-24 Educational Protection Account (EPA) Spending Plan

Proposition 30, The Schools and Local Public Safety Act of 2012, approved by the voters on November 6, 2012, and extended with Proposition 55, approved by the voters on November 8, 2016, 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 55 are deposited into a newly created state account called the Education Protection Account (EPA). School districts, county offices of education, and charter schools (LEAs) will receive funds from the EPA based on their proportionate share of the statewide revenue limit amount. A corresponding reduction is made to an LEA's revenue limit EPA entitlement. LEAs will receive EPA payments quarterly beginning with the 2013-14 Fiscal Year.

Proposition 55 provides that all K-14 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 costs. 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.

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| Perris Union High School District's estimated 2023-24 EPA Entitlement | \$ 36,790,635 |
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Education Protection Act 2023-24 Spending Plan

The Perris Union High School District plans to use 100% of the EPA funds to cover the salary and benefit costs of non-administrative certificated staff in the 2023-24 school year.

DISTRICT 71 - PERRIS UNION HIGH SCHOOL DISTRICT

| | Revised Budget |
|--|----------------|
| A. REVENUES | |
| 1) Revenue Limit Sources | \$ 36,790,635 |
| 2) Federal Revenues | 0 |
| 3) Other State Revenues | 0 |
| 4) Other Local Revenues | 0 |
| 5) Total Revenues | \$ 36,790,635 |
| B. EXPENDITURES | |
| 1) Certificated Salaries | \$ 27,126,052 |
| 2) Classified Salaries | 0 |
| 3) Employee Benefits | \$ 9,664,583 |
| 4) Books and Supplies | 0 |
| 5) Services, Other OP Exp | 0 |
| 6) Capital Outlay | 0 |
| 7) Other Outgo | 0 |
| 8) Direct/Indirect Costs | 0 |
| 9) Total Expenditures | \$ 36,790,635 |
| C. EXCESS (DEFICIENCY) OF REV/EXP (A5 - B9) | |
| | 0 |
| D. OTHER FINANCING SOURCES/USES | |
| 1a) Interfund Transfers In | 0 |
| 1b) Interfund Transfers Out | 0 |
| 2a) Other Sources | 0 |
| 2b) Other Uses | 0 |
| 3) Contributions | 0 |
| 4) Total Other | 0 |
| E. CHANGE IN FUND BALANCE (C + D4) | |
| | 0 |
| F. BEGINNING BALANCE | |
| | 0 |
| GRAND TOTAL | |
| | 0 |

