

2023-24 Education Protection Account (EPA) Budget and Spending Plan

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

- These new state revenues will be deposited into a state account called the *Education Protection Account* (EPA).
- School districts will receive funds from the EPA based on their proportionate share of the statewide Local Control Funding amount. Entitlements will be made quarterly.

- Each year, a spending plan must be approved by the governing board during a public meeting.
- EPA funds cannot be used for salaries or benefits of administrators or any other administrative costs.
- 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.
- There will be a requirement for the annual financial audit to include verification that the EPA funds were used as specified by Proposition 30.
- The EPA entitlement and expenditures will be recorded in Resource Code 1400.

As specified by Proposition 30, it is the district’s intent to spend the EPA funds on “instructional activities”; primarily salaries and benefits, instructional supplies, technology needs, and SELPA Excess Costs, as detailed below.

Books & Reference Materials and Supplies	\$ 80,130
Other Operating Services/Licenses etc.	\$ 10,900
SELPA Excess Costs	\$ 454,425

<u>Salaries</u>	<u>STRS/PERS</u>	<u>Medicare</u>	<u>Unemployment</u>	<u>Work Comp</u>	<u>H&W</u>	<u>Total</u>
1,179,098	225,209	16,421	567	14,386	184,664	\$1,620,345
Total Entitlement:						\$2,165,800