



## 2018/2019 Education Protection Account (EPA) Spending Plan

Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by 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 new-revenues generated from Proposition 30 are deposited into a newly created state account called the education protection Account (EPA). School districts, county offices of education and charter schools (LEAs) receive funds from the EPA based on their proportionate share of the statewide revue limit amount.

Proposition 30 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.

Refer to the attached list of functions for which the EPA funds may be used.

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

The Foresthill Union School District's projected 2018-2019 EPA entitlement: **\$220,372**

EPA funds will be used to cover salary and benefit costs of non-administrative certificated personnel.

Presented and approved at the October 8, 2018 Board of Trustee meeting.



Education Protection Account (EPA)  
Fiscal Year 2018/2019

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Revenue:

Total 2018/2019 EPA Projected Income	\$220,372.00
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Expenditures:

Certificated Teacher Salaries	\$220,372.00
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