



## **2018-2019 Education Protection Account (EPA) Spending Plan**

Proposition 30, the Schools and Local Public Safety Protection Act of 2012, approved by the votes on November 6, 2012, temporarily increased California's sales tax rate for all taxpayers, and the personal income tax rates for upper income tax payers.

Proposition 30 states 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.

The revenues generated from Proposition 30 are deposited into a state account called the Education Protection Account (EPA). School district's 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 amount. A corresponding reduction is made to an LEA's revenue limit EPA entitlement. LEA's received EPA payments quarterly beginning with the 2013-2014 school year.

Julian Charter School's estimated entitlement is \$445,255 as of February, 2019 P-1, 2<sup>nd</sup> interim budget projections.

It is proposed that the EPA funds be used to cover salary and benefit costs of non- administrative certificated staff. For frequently asked questions about EPA, please refer to the California Department of Education Website at:

<http://cde.ca.gov/fg/aa/pa/pafaq.asp>