

# Education Protection Account- EPA

When voters passed Proposition 30, *The Schools and Local Public Safety Act of 2012*, they agreed to a temporary increase in sales tax and increased income tax for upper income taxpayers.

New revenues generated from these taxes are deposited in a special account called *Education Protection Account*.

Monies from the EPA are to be distributed to school districts, charter schools, and county offices based on their proportionate share of statewide revenue limit. A corresponding reduction will be made to the LEA's Local Control Funding Formula, revenue limit or charter general purpose funding equal to their EPA entitlement.

For the 2019-20 fiscal year and ongoing while the temporary tax increases are in effect, EPA funds are estimated to be approximately 14% of the district's total base funding, and will be paid on a quarterly basis. For Upper Lake Unified, the 2019-20 EPA funding will be approximately \$1,246,819.00.

EPA funds can be spent on any educational purpose, except funds cannot be expended for the salaries and benefits of administrators or any other administrative costs. Each school board must make annual spending determinations in an open session at a public meeting. Districts are also required to annually post on their website an accounting of how much money was received from EPA and how that money was spent.

Upper Lake Unified School District received approximately \$1,246,819.00 in EPA funds for fiscal year 2018-19, and has spent these funds on teacher salaries and benefits and classroom instructional materials.