

Education Protection Account (EPA) Spending Plan

After the passage of Proposition 30, the Schools and Local Public Safety Protection Act of 2012, schools across California began receiving funds through a new Education Protection Account (EPA) that was established by the voter initiative. Part of the requirements for receiving these funds is to post on the school's website a spending plan indicating how the funds are being used. The following is the spending plan for Julia Lee Performing Arts Academy.

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

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.(See the list of functions on the CDE website referenced below for which EPA funds may be used.)
- 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 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.

Julia Lee Performing Arts Academy estimated 2026-2027 EPA entitlement: \$80,640

The school reports that the EPA funds will be used to cover salary and benefit costs of non-administrative certificated staff. The percentage of funds used per group will be determined by their share of costs to the general fund. Any difference in revenue and/or expenditures will be adjusted in teacher salaries.

Description	Cost Category	Amount
Teacher Salaries	Certificated	\$66,016
Teacher Benefits	Certificated	\$14,624