

Orinda Union School District  
**EPA - Education Protection Account (Prop 30)**  
 2025-26 Spending Plan

Description		Amount
<b>REVENUE</b>	<b>Object Codes</b>	
Beginning Fund Balance	8001-8009	\$ -
LCFF Sources	8010-8099	\$ 514,503
Federal Revenue	8100-8299	\$ -
Other State Revenue	8300-8599	\$ -
Other Local Revenue	8600-8799	\$ -
Other Financing Sources	8900-8999	\$ -
TOTAL REVENUE		\$ 514,503
<b>EXPENDITURES</b>	<b>Object Codes</b>	
Certificated Salaries <i>(Function 1000-1999 Instruction)</i>	1000-1999	\$ 340,685
Classified Salaries	2000-2999	\$ -
Employee Benefits <i>(Function 1000-1999 Instruction)</i>	3000-3999	\$ 173,818
Books and Supplies	4000-4999	\$ -
Services and Other Operating Expenditures	5000-5999	\$ -
Capital Outlay	6000-6999	\$ -
Other Outgo	7100-7499	\$ -
Other Financing Uses	7600-7699	\$ -
TOTAL EXPENDITURES		\$ 514,503
<b>ENDING FUND BALANCE</b>		\$ -

The creation of the Education Protection Account (EPA) by Proposition 30, *The Schools and Local Public Safety Protection Act of 2012*, temporarily increased the state's sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers through 2016. Proposition 55, approved by voters in November 2016, takes effect January 2018 and continues the personal income tax rates on upper-income earners through December 2030.

**EPA funds are not additional revenue** , they are an offset to the LCFF revenue. EPA revenue was received starting in fiscal year 2012-13 and will continue through 2030. A Board approved spending plan is required so the expenditures can be appropriately applied before the end of the fiscal year.

EPA Requirements:

- Spending plan must be approved by the governing board during a public meeting.
- Funds cannot be used for salaries or benefits of administrators or any other administrative costs.
- A financial report must be published on the District website at fiscal year-end.
- District annual financial audit must include verification that EPA funds were used as specified by Proposition 30 and/or Proposition 55.