

Education Protection Account (EPA) 26-27-2

2026 27 Spending Plan

Dunsmuir Joint Union High School District

BACKGROUND

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

Revenues generated from Proposition 30 will be deposited into a newly created state account called the EPA and local agencies have the sole authority to determine how the funds received from the EPA are spent, with these provisos:

- 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

EPA funds are not additional revenue, it is an offset to the Revenue Limit. Approximately 20% of the district total deficated revenue limit must be accounted for under the new SACS resource code 1400.

In addition to the above requirements, the school district annual financial audit must include verification that the EPA funds were used as specified by Proposition 30.

RECOMMENDATION

The 2012-2013 EPA Spending Plan was approved April 10, 2013 (12-13-5)

The 2013-2014 EPA Spending Plan was approved June 27, 2013 (13-14-1)

2013-14 through the rest of the years that Proposition 30 will be effective, EPA spending plans should be approved by the board at the time the district budget for each year is adopted.

EPA Spending Plan (26-27-2)			
2026-27 (Board approved 6/17/26)			

EXPENDITURES

Certificated Salaries (non admin)	1400	1000:3999	\$ 122,504
Total			<u>\$ 122,504</u>

All EPA funds will be expended on salaries and benefits only (non-administrative)