



Sulphur Springs Union School District

2018-2019 Education Protection Account (EPA) Spending Plan

Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012 and Proposition 55, The Tax Extension to Fund Education and Healthcare, approved November 8, 2016, temporarily increased the state's sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers per Article XIII, Section 36 in the California Constitution.

The new revenues generated from Proposition 30 and 55 are deposited into a newly created state account called the Education Protection Account (EPA) per Article XIII, Section 36 (e) provisions. School districts, county offices of education, and charter schools (LEAs) receive funds from the EPA based on their proportionate share of the statewide Local Control Funding Formula (LCFF) revenue. A corresponding reduction is made to an LEA's state aid component of LCFF revenue.

LEAs will receive the Education Protection Account funds quarterly in 2018-2019. Payments will be made in September 2018, December 2018, March 2019 and June 2019.

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.
- 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.

Sulphur Springs Union School District 2018-2019 EPA Entitlement (Adopted Budget) \$6,274,939.00

The Sulphur Springs Union School District 2018-2019 Education Protection Account funds are estimated to support salaries and benefits for regular classroom teachers. The number of teachers funded will be determined as salaries and benefits information becomes known.

The 2018-2019 Education Protection Account budgeted expenditures are shown below:

Description	Object Codes	Amount
Revenue:		
Local Control Funding Formula EPA Component	8012	6,274,939
Expenditures:		
Certificated Salaries	1000-1999	4,671,431
STRS Contributions	3111	760,509
Medicare Contributions	3331	67,736
Health & Welfare Benefits	3411	608,960
State Unemployment	3511	2,336
Worker's Comp Insurance	3611	163,967
Instructional Supplies	4310	-
TOTAL EXPENDITURES		6,274,939