

Gold Trail Union School District
2018/19 Education Protection Act Expenditure Plan
2018/19 Adopted Budget

As a result of the passage of Proposition 30 in November 2012, sales and income tax rates were temporarily increased and an Education Protection Account (EPA) was created in the state General Fund to receive and disburse the additional tax revenues to local educational agencies (LEAs). The voters subsequently approved Proposition 55 on November 8, 2016 which allowed the sales tax increase to expire in 2016 while extending the increased income tax rates through 2030.

The amount received by each district, county office of education or charter school will be based on their proportionate share of the statewide revenue limit with a corresponding reduction to the LEA's state aid. The combined total of local property taxes and EPA does not exceed an LEA's revenue limit or charter school general purpose entitlement. At a minimum, each LEA will receive \$200 per unit of average daily attendance (ADA) in EPA funds.

Proposition 30 language requires that:

- The district governing board make EPA spending determinations in an open session of a public meeting
- Funds shall not be used for the salaries and benefits of administrators or any other administrative costs
- The district must annually post on its website an accounting of how much money was received from EPA and how that money was spent

The estimated 2018/19 EPA advance apportionment funds for the district at budget adoption is \$819,200 and will be re-certified at P-1, P-2 and Annually.

It is proposed that EPA funds be used to pay for the salary and benefit costs of certificated teaching positions. Any difference in revenue and/or expenditures will be adjusted in teacher salaries.

| Certificated Positions | | |
|------------------------|------------------|-----------|
| Positions | SACS function | Adoption |
| Classroom teachers | 1000 | \$819,200 |

It is recommended the board approve the determination to spend monies received from the Education Protection Account as identified in the exhibit.