

**SHORELINE UNIFIED SCHOOL DISTRICT  
EDUCATION PROTECTION ACCOUNT (EPA)  
2014-15**

In November 2012 the voters approved Proposition 30, The Schools and Local Public Safety Protection Act of 2012. Prop 30 increases the sales tax rate for four years and increases the personal income tax on upper income taxpayers for seven years. The revenue generated from the increased taxes is expected to general billions of dollars each year. A portion of the new revenues will be available to support school funding. The funds available for schools will be deposited into an Education Protection Account (EPA) and distributed to school districts beginning in 2012-13 through 2018-19.

Prop 30 required that the use of EPA funds be determined by the governing board at a meeting before expenditures are made. Prop 30 further requires all districts to report on the district's website an annual accounting of the funds received from the EPA and how the funds were spent. Prop 30 specifies that districts may not use EPA funds for salaries or benefits of administrators or any other administrative cost. As part of the annual audit process, the EPA account will be analyzed to ensure that the funds have been expended as required.

The district will be receiving the funds for seven years; however, the funding will end in 2018-19. It is suggested that on-going expenditures should not be charged to the EPA.

In a review of the program at an Administrative Cabinet meeting, the following possible expenditures were requested:

- Purchase of computers and other tech-related equipment, i.e., projectors
- Professional development
- Purchase of textbooks and related supplementary instructional materials
- Educational field trips

The current estimate of 2014-15 revenue that will be distributed to SUSD is **\$96,288.**

Board Approval: May 15, 2015