



COAST UNIFIED SCHOOL DISTRICT

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Coast Unified School District
 2015-16 Education Protection Account (EPA) Spending Plan
 Projected Expenses

Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012, temporarily increases the states sales tax rate for all taxpayers and the personal income tax rate for upper-income taxpayers.

The new revenues generated from Proposition 30 are deposited into anew created state account called the Education Protection Account (EPA). School districts, county offices of education, and charter schools (LEA's) will receive funds from the EPA based on their proportionate share of the statewide revenue limit amount. A corresponding reproduction is made to an LEA's revenue limit EPA entitlement.

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 and 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:

Coast Unified School District 2015-16 projected EPA Entitlement \$135,626

The Board of Trustees approved spending EPA funds on instructional salaries and benefits.

Description	# of Teachers	Function	Amount
Certificated Classroom Teachers Salaries	1.7	Direct Instruction	\$105,267
Certificated Classroom Teachers Benefits			\$ 30,359
Total, Projected Expenses			\$135,626