

About the Education Protection Account

With the November 2012 passage of Proposition 30, which temporarily increases the personal income tax rates for upper-income taxpayers and the sales tax rate for all taxpayers¹, the state officially established the Education Protection Account (EPA). Revenue generated from the increased taxes are deposited into the EPA and distributed to districts and charter schools on a quarterly basis.

While funds from the EPA are part of a district's or charter school's general purpose funding, Proposition 30 specifies that EPA funds may not be used for salaries or benefits of administrators or any other administrative costs.

From an operational perspective, governing boards must determine the use of EPA funds at an open public meeting. This determination must occur annually.

FY 2017-18 Education Protection Account Spending Plan

In FY 2017-18, based on the state formula, the EPA funding is estimated to be as follows:

- Citizens of the World Hollywood: \$606,000
- Citizens of the World Silverlake: \$1,086,000
- Citizens of the World Mar Vista: \$122,000

The spending plan for CWC Hollywood, CWC Silverlake, and CWC Mar Vista allocates the EPA funds to support teacher salaries in fiscal year 2017-18.

¹ The .25 sales tax increase scheduled to expire in 2016; the income tax increase scheduled to expire in 2018.