

Item: 9.3
(Action)

FORESTVILLE UNION SCHOOL DISTRICT

**CONSIDERATION AND POSSIBLE APPROVAL OF
EXPENDITURES FROM THE EDUCATION PROTECTION ACCOUNT (EPA) FUNDS**

ISSUE

Proposition 30 requires that the use of Education Protection Account (EPA) funds be determined by the Governing Board at an open public meeting.

INFORMATION

Proposition 30, approved November 6, 2012, temporarily increases state sales taxes and allocates those funds to K-14 education. Districts who are LCFE funded receive these funds within their base allocation. Districts that are excess tax, like Forestville, receive an additional \$200 per ADA. Both resident and out of district students earn these funds.

Annually, the Board must approve the use of these funds. The only restriction is that they may not be used for district, school or instructional administration. In addition, the expenditures must be posted on the district's website. 2018-19 Marks the end of EPA funding.

Forestville used these funds in 2017-18 for teacher salaries as follows:

District:

Revenue:	\$12,038	
Expenditures: Teacher salaries		\$12,038

Charter:

Revenue:	\$36,782	
Expenditures: Teacher salaries	\$36,782	

Forestville has budgeted these funds for 2018-19 for teacher salary and benefits as follows:

District:

Revenue:	\$11,600	
Expenditures: Teacher salaries	\$11,600	

Charter:

Revenue:	\$34,200	
Expenditures: Teacher salaries	\$34,200	

EXHIBIT MATERIAL

Page 63 District and Charter revenue and expenditure report for 17-18

RECOMMENDATION

The Superintendent recommends the Board approve the expenditures from the EPA funds.