Westbrook Academy

FY 2025-26 Education Protection Account Spending Plan

California created the Education Protection Account (EPA) in November 2012 after the passage of Proposition 30, *The Schools and Local Public Safety Protection Act of 2012.* Proposition 30 temporarily increased the personal income tax rates for upper-income taxpayers and the sales tax rate for all taxpayers. The .25 sales tax increase expired in 2016. The income tax increase was set to expire in 2018 but was extended by voters through 2030 via Proposition 55 in November 2016.

Revenue generated from the increased taxes is deposited into the EPA and distributed to districts and charter schools every quarter.

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 administrative salaries or benefits or any other administrative costs. **Governing boards must annually determine the use of EPA funds at an open public meeting.**

Proposition 30 also requires all districts, counties, and charter schools to report on their websites an accounting of how much money was received from the EPA and how that money was spent.

For schools that opened in FY13/14 or later, EPA is apportioned at $200/ADA.

For Westbrook Academy, this equates to $87,042.

Funds will be used to support teacher salaries and benefits.

Westbrook Academy
Education Protection Account Expenditures
Fiscal Year 2025-26
Resource 1400

Revenue	
FY 2025-26	77,682
Prior Year Adjustment	14
Total Revenue	**$77,696**
Expenses	
Teacher Salaries	61,860
Teacher Benefits	15,836
Total Expenses	**$77,696**
Balance	-