## **Educational Protection Act**

Proposition 30, The Schools and Local Public Safety Protection Act of 2012, Article XIII, Section 36, created the Educational Protection Act. This act temporarily increases the state's sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers. The new revenues generated from Proposition 30 are deposited into a newly created state account called the Education Protection Account (EPA). Of the funds in the account, 89 percent is provided to K–12 education and 11 percent to community colleges.

Proposition 30 requires all school districts to report on their Web sites an accounting of how much money was received from the EPA and how that money was spent.

Proposition 30 specifies that school districts may not use EPA funds for salaries or benefits of administrators or any other administrative costs.

For the 2014-2015 school year the Bonita Unified School District received \$13,861,111.00. All of these funds were spent on teacher salaries.