

**NPA Education Protection Account Spending Plan 2023-24**

Proposition 30 – The Schools and Local Public Safety Protection Act of 2012 – approved by the voters on November 6, 2012, temporarily increased the state’s sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers. A portion of the new revenues is earmarked to support increased school funding, with the remainder helping to balance the state budget. The new revenues generated from Proposition 30 are deposited into a newly created ledger account called the Education Protection Account (EPA). Proposition 30 requires that the use of EPA funds be determined by the governing board at an open public meeting. EPA funds may *not* be used for the salaries or benefits of administrators or for any other administrative costs.

NPA’s EPA entitlement for 2023-24 is projected to be \$525,705.00. EPA funds for 2023-24 will be used exclusively for the purposes of instruction. Budget details are provided below.

|  |            |                   |
|--|------------|-------------------|
| <b>Projected Expenditures July 1, 2023 through June 30, 2024</b> |            |                   |
| <b>For Fund 01, Resource 1400 Education Protection Account</b>   |            |                   |
|  |            |                   |
| <b>Description</b>   |            | <b>Amount</b>     |
| <b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>                     | Object:    |                   |
| Beginning Balance  | 8999       | 0.00              |
| Revenue Limit Source   | 8012       | 525,705.00        |
| Other Local Revenue  | 8600-8799  | 0.00              |
| <b>TOTAL AVAILABLE</b>   |            | <b>525,705.00</b> |
| <b>EXPENDITURES AND OTHER FINANCING USES</b>                     | Functions: |                   |
| Instruction  | 1000-1999  | 525,705.00        |
| Instruction-Related Services                                     |            |                   |
| Instructional Supervision and Administration                     | 2100-2150  | 0.00              |
| AU of a Multidistrict SELPA                                      | 2200       | 0.00              |
| Instructional Library, Media, and Technology                     | 2420       | 0.00              |
| Other Instructional Resources                                    | 2490-2495  | 0.00              |
| School Administration  | 2700       | 0.00              |
| Pupil Services   |            |                   |
| Guidance and Counseling Services                                 | 3110       | 0.00              |
| Psychological Services   | 3120       | 0.00              |
| Attendance and Social Work Services                              | 3130       | 0.00              |
| Health Services  | 3140       | 0.00              |
| Speech Pathology and Audiology Services                          | 3150       | 0.00              |
| Pupil Testing Services   | 3160       | 0.00              |

|  |           |            |
|--|-----------|------------|
| Pupil Transportation   | 3600      | 0.00       |
| Food Services  | 3700      | 0.00       |
| Other Pupil Services   | 3900      | 0.00       |
| Ancillary Services   | 4000-4999 | 0.00       |
| Community Services   | 5000-5999 | 0.00       |
| Enterprise   | 6000-6999 | 0.00       |
| General Administration   | 7000-7999 | 0.00       |
| Plant Services   | 8000-8999 | 0.00       |
| Other Outgo  | 9000-9999 | 0.00       |
| TOTAL EXPENDITURES AND OTHER FINANCING USES  |           | 525,705.00 |
| <b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b> |           | 0.00       |