

1014

Office of Superintendent of Schools

ITEM REQUIRING ATTENTION - BOARD OF EDUCATION

To the Board of Trustees:

Date: March 28, 2013


Subject: Resolution # 57 – 12/13
Education Protection Account (EPA)

Staff Analysis: Proposition 30, the Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012, temporarily increases the states 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). School districts will receive funds from EPA based on their proportionate share of the statewide revenue limit amount. A corresponding reduction is made to an LEA's revenue limit equal to the amount of their EPA entitlement. LEAs will receive their 2012-13 Fiscal Year EPA entitlement in one lump sum payment at the end of June 2013. LEAs will receive EPA payments quarterly beginning of 2013-14 Fiscal Year.

Proposition 30 requires that the use of EPA funds be determined by the governing board at an open public meeting.

Recommendation: Staff recommends approval of Attached A, Resolution regarding the Education Protection Account.


Approved by: Linda Latasa  Title: Interim Assistant Superintendent, Business Services

To the Board of Trustees:

Meeting: April 25, 2013
Regular Board Meeting

Recommend Approval

Agenda Placement


Stephen A. Fiss, Superintendent

DISPOSITION BY BOARD OF TRUSTEES

Motion by: Andres Quintro Seconded by: Andrea Flores Shelton

Approved: 5 Not Approved: 0 Tabled: _____

ATTACHMENT A
Resolution #57 – 12/13

RESOLUTION REGARDING THE EDUCATION PROTECTION ACCOUNT

The provisions of Article XIII, § 36, added November 7, 2012, create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, § 36(f). All monies in the Education Protection Account are continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts.

It is the intent of the legislature that all community college districts, county offices of education, school districts, and charter schools shall have the authority to determine how the monies received from the Education Protection Account are spent within the agency.

However, in maintaining transparency, the governing board of the district is required to make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board. Further, the monies received from the Education Protection Account shall not be used for any other administrative costs. The only exception is the payment of the additional audit costs pursuant to the additional audit requirements imposed by Article XIII § 36 of the Constitution.

Based on the foregoing, the Board of Education of the Alum Rock Union Elementary School District, resolves that the monies received from the Education Protection Account shall be spent as attached. This satisfies the requirements imposed by Article XIII §, 36 of the Constitution.


DATED: April 25, 2013


Board Member


Board Member


Board Member


Board Member


Board Member

Education Protection Account
Allowable activities under SACS Function

SACS Function

1000 Instruction

1110 Special Education: Separate Classes

1120 Special Education: Resource Specialist Instruction

1130 Special Education: Supplemental Aids and Services in Regular Classrooms

1180 Special Education: Nonpublic Agencies/Schools

1190 Special Education: Other Specialized Instructional Services

2420 Instructional Library, Media, and Technology

2490 Other Instructional Resources

2495 Parent Participation (optional)

3110 Guidance and Counseling Services

3120 Psychological Services

3130 Attendance and Social Work Services

3140 Health Services

3150 Speech Pathology and Audiology Services

3160 Pupil Testing Services

3600 Pupil Transportation

3700 Food Services

3900 Other Pupil Services

4000 Ancillary Services

4100 School-Sponsored Co-curricular (optional)

4200 School-Sponsored Athletics (optional)

4900 Other Ancillary Services (optional)

5000 Community Services

5100 Community Recreation (optional)

5400 Civic Services (optional)

5900 Other Community Services (optional)

8100 Plant Maintenance and Operations

8110 Maintenance (optional)

8200 Operations (optional)

8300 Security (optional)

8400 Other Plant Maintenance and Operations (optional)

8500 Facilities Acquisition and Construction

8700 Facilities Rents and Leases

9100 Debt Service

9200 Transfers Between Agencies

Source: <http://www.cde.ca.gov/fg/ac/ac/sacsfaq.asp>