

2013-2014 Education Protection Account (EPA) Spending Plan

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). Alameda Unified School District will receive funds from the EPA based on the District's proportionate share of the statewide revenue limit amount. **The State of California will make a corresponding reduction to Alameda Unified's Local Control Funding (LCFF) entitlement.** Alameda Unified will receive EPA payments quarterly beginning with the 2013-14 Fiscal Year.

Proposition 30 provides that all K-14 local agencies have the sole authority to determine how the EPA funds are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs.
- Refer to the attached list of functions for which EPA funds may be used.
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended.

Alameda Unified School District estimated 2013-2014 EPA Entitlement

\$8,481,949

It is proposed that EPA funds be used to cover salary and benefit costs of non-administrative certificated staff.

| 2013-14 Education Protection Account | | | |
|---|----------|----------------|------------------------------|
| Expenditures by Function | | | |
| Description | Function | Current Budget | Projected Total for the year |
| Education Protection A/C REVENUE (EPA - Prop 30 Nov 2012) | | \$ 8,481,949 | \$ 8,481,949 |
| Instruction-Teachers' Salaries | 1000 | \$ 6,805,475 | \$ 6,805,475 |
| Instruction-Tchr Sal-Stipend | 1000 | \$ 143,597 | \$ 143,597 |
| Instruction-State Teachers' Retirement System, certificated positions | 1000 | \$ 573,298 | \$ 573,298 |
| Instruction-Medicare Certificated | 1000 | \$ 100,761 | \$ 100,761 |
| Instruction-Health & Welfare Benefits, certificated positions | 1000 | \$ 582,940 | \$ 582,940 |
| Instruction-State Unemployment Insurance, certificated positions | 1000 | \$ 7,644 | \$ 7,644 |
| Instruction-Workers' Compensation Insurance, certificated positions | 1000 | \$ 165,387 | \$ 165,387 |
| Instruction-Post Employment Benefits, certificated positions | 1000 | \$ 102,847 | \$ 102,847 |

Excerpt of Frequently Asked Questions from the California Department of Education’s website (<http://www.cde.ca.gov/fg/ac/ac/sacsfaq.asp>):

11. Specifically, for what types of activities may EPA funds be used?

Except as provided below for COEs, the following tables of SACS functions show the activities for which EPA funds may and may not be used:

1000–1999 INSTRUCTION

| SACS Function | Chargeable to EPA? |
|--|--------------------|
| 1000 Instruction | Yes |
| 1110 Special Education: Separate Classes | Yes |
| 1120 Special Education: Resource Specialist Instruction | Yes |
| 1130 Special Education: Supplemental Aids and Services in Regular Classrooms | Yes |
| 1180 Special Education: Nonpublic Agencies/Schools | Yes |
| 1190 Special Education: Other Specialized Instructional Services | Yes |

12.

2000–2999 INSTRUCTION-RELATED SERVICES

| SACS Function | Chargeable to EPA? |
|--|--------------------|
| 2100 Instructional Supervision and Administration | No |
| 2110 Instructional Supervision (optional) | No |
| 2120 Instructional Research (optional) | No |
| 2130 Curriculum Development (optional) | No |
| 2140 In-house Instructional Staff Development (optional) | No |
| 2150 Instructional Administration of Special Projects (optional) | No |
| 2200 Administrative Unit (AU) of a Multidistrict SELPA | No |
| 2420 Instructional Library, Media, and Technology | Yes |
| 2490 Other Instructional Resources | Yes |
| 2495 Parent Participation (optional) | Yes |
| 2700 School Administration | No |

13.

3000–3999 PUPIL SERVICES

| SACS Function | Chargeable to EPA? |
|--|--------------------|
| 3110 Guidance and Counseling Services | Yes |
| 3120 Psychological Services | Yes |
| 3130 Attendance and Social Work Services | Yes |
| 3140 Health Services | Yes |

| | | |
|------|---|-----|
| 3150 | Speech Pathology and Audiology Services | Yes |
| 3160 | Pupil Testing Services | Yes |
| 3600 | Pupil Transportation | Yes |
| 3700 | Food Services | Yes |
| 3900 | Other Pupil Services | Yes |

14. **4000–4999 ANCILLARY SERVICES**

| SACS Function | | Chargeable to EPA? |
|---------------|---|--------------------|
| 4000 | Ancillary Services | Yes |
| 4100 | School-Sponsored Co-curricular (optional) | Yes |
| 4200 | School-Sponsored Athletics (optional) | Yes |
| 4900 | Other Ancillary Services (optional) | Yes |

15. **5000–5999 COMMUNITY SERVICES**

| SACS Function | | Chargeable to EPA? |
|---------------|-------------------------------------|--------------------|
| 5000 | Community Services | Yes |
| 5100 | Community Recreation (optional) | Yes |
| 5400 | Civic Services (optional) | Yes |
| 5900 | Other Community Services (optional) | Yes |

16. **6000–6999 ENTERPRISE**

| SACS Function | | Chargeable to EPA? |
|---------------|------------|--------------------|
| 6000 | Enterprise | No |

17. **7000–7999 GENERAL ADMINISTRATION**

| SACS Function | | Chargeable to EPA? |
|---------------|---|--------------------|
| 7100 | Board and Superintendent | No |
| 7110 | Board | No |
| 7120 | Staff Relations and Negotiations (optional) | No |
| 7150 | Superintendent (optional) | No |
| 7180 | Public Information (optional) | No |
| 7190 | External Financial Audit—Single Audit | No |
| 7191 | External Financial Audit—Other | No |
| 7200 | Other General Administration | No |
| 7210 | Indirect Cost Transfers | No |

| | | |
|------|--|----|
| 7300 | Fiscal Services (optional) | No |
| 7310 | Budgeting (optional) | No |
| 7320 | Accounts Receivable (optional) | No |
| 7330 | Accounts Payable (optional) | No |
| 7340 | Payroll (optional) | No |
| 7350 | Financial Accounting (optional) | No |
| 7360 | Project-Specific Accounting (optional) | No |
| 7370 | Internal Auditing (optional) | No |
| 7380 | Property Accounting (optional) | No |
| 7390 | Other Fiscal Services (optional) | No |
| 7400 | Personnel/Human Resources Services (optional) | No |
| 7410 | Staff Development (optional) | No |
| 7430 | Credentials (optional) | No |
| 7490 | Other Personnel/Human Resources Services (optional) | No |
| 7500 | Central Support (optional) | No |
| 7510 | Planning, Research, Development, and Evaluation (optional) | No |
| 7530 | Purchasing (optional) | No |
| 7540 | Warehousing and Distribution (optional) | No |
| 7550 | Printing, Publishing, and Duplicating (optional) | No |
| 7600 | All Other General Administration (optional) | No |
| 7700 | Centralized Data Processing | No |

18. **8000–8999 PLANT SERVICES**

| SACS Function | | Chargeable to EPA? |
|---------------|---|--------------------|
| 8100 | Plant Maintenance and Operations | Yes |
| 8110 | Maintenance (optional) | Yes |
| 8200 | Operations (optional) | Yes |
| 8300 | Security (optional) | Yes |
| 8400 | Other Plant Maintenance and Operations (optional) | Yes |
| 8500 | Facilities Acquisition and Construction | Yes |
| 8700 | Facilities Rents and Leases | Yes |

19. **9000–9999 OTHER OUTGO**

| SACS Function | | Chargeable to EPA? |
|---------------|----------------------------|--------------------|
| 9100 | Debt Service | Yes |
| 9200 | Transfers Between Agencies | Yes |