

2017-2018 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, and Proposition 55, *The California Extension of the Proposition 30 Income Tax Increase Initiative*, approved by the voters of November 8, 2016, temporarily increases the states sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers.

The revenues generated from Proposition 30 and Proposition 55 (commencing 01/01/2018) are deposited into a 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 quarterly EPA payments during the 2016-2017 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 2017-2018 EPA Entitlement \$11,418,101

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

2017-18 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)		\$ 11,418,101	\$ 11,418,101
Instruction-Teachers' Salaries	1000	\$ 8,738,404	\$ 8,738,404
Instruction-Tchr Sal-Stipend	1000	\$ 202,500	\$ 202,500
Instruction-State Teachers' Retirement System, certificated positions	1000	\$ 1,290,173	\$ 1,290,173
Instruction-Medicare Certificated	1000	\$ 129,643	\$ 129,643
Instruction-Health & Welfare Benefits, certificated positions	1000	\$ 705,110	\$ 705,110
Instruction-State Unemployment Insurance, certificated positions	1000	\$ 9,835	\$ 9,835
Instruction-Workers' Compensation Insurance, certificated positions	1000	\$ 245,875	\$ 245,875
Instruction-Post Employment Benefits, certificated positions	1000	\$ 96,561	\$ 96,561
Total Expenditures		\$ 11,418,101	\$ 11,418,101

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?
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6000 Enterprise	No
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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