

FROM: _____
Dr. Jose Fierro
President/Superintendent

REVIEWED BY: _____
Felipe R. Lopez
Vice President of Business Services/
Assistant Superintendent

PREPARED BY: _____
Noorali Delawalla
Director of Fiscal Services

SUBJECT: Consideration of Approval of Resolution #19-0116A to Approve the Use of Education Protection Account Proceeds Resulting From the Passage of Proposition 30

ACTION

It is recommended that the Board of Trustees approve Resolution #19-0116A authorizing the use of an estimated \$14,955,078 of Education Protection Account proceeds resulting from the passage of Proposition 30 to partially fund instructional salaries and benefits.

FISCAL IMPACT

The estimated revenue is projected at \$14,955,078 for Cerritos College and funds will be utilized for faculty salaries and benefits.

REPORT SUMMARY

Proposition 30, The Schools and Local Public Safety Protection Act of 2012, passed in November 2012. This proposition temporarily raises the sales and use tax by .25 cents for four years and raises the income tax rate for high income earners (\$250,000 for individuals and \$500,000 for couples) for seven years to provide continuing funding for local school districts and community colleges. The Education Protection Account (EPA) is created in the General Fund to receive and disburse these temporary tax revenues.

In 2016, California voters extended the Prop 30 income tax increases until year 2030.

Revenue for EPA funds are unrestricted and the Act specifically prohibits the expenditures of EPA funds for administrative salaries and benefits or any other administrative costs.

Districts have sole authority to determine how the moneys received from the EPA are spent, provided that the governing board makes these spending determinations in open session of a public meeting of the governing board. Each entity receiving funds must annually publish on its Internet web site an accounting of how much money was received from the EPA and how that money was spent. Additionally, the annual independent financial and compliance audit required of community colleges shall ascertain and verify whether the funds provided from the EPA have been properly disbursed and expended as required by law. Expenses incurred to comply with these additional audit requirements may be paid from the EPA.

NOTICING REQUIREMENTS

None is required beyond posting of this item on the agenda.

ATTACHMENT(S)

Exhibit B-4b: Education Protection Act (EPA) Payment Schedule

California Community Colleges
Education Protection Act (EPA) Payments by County and Districts
Fiscal Year 2018-2019, Second Quarter

Exhibit B-4b
12/4/2018

County	District	Certified Apportionment 2018-2019 Advance	Total Paid thru September 2018	December 2018	Year to Date	Available
Alameda	Chabot-Las Positas	\$ 15,726,739	\$ 3,931,685	\$ 3,931,685	\$ 7,863,370	\$ 7,863,369
Alameda	Ohlone	6,196,454	1,549,114	1,549,113	3,098,227	3,098,227
Alameda	Peralta	16,570,371	4,142,593	4,142,593	8,285,186	8,285,185
Alameda Total		38,493,564	9,623,392	9,623,391	19,246,783	19,246,781
Butte	Butte	9,326,272	2,331,568	2,331,568	4,663,136	4,663,136
Butte Total		9,326,272	2,331,568	2,331,568	4,663,136	4,663,136
Contra Costa	Contra Costa	25,960,943	6,490,236	6,490,236	12,980,472	12,980,471
Contra Costa Total		25,960,943	6,490,236	6,490,236	12,980,472	12,980,471
El Dorado	Lake Tahoe	1,578,924	394,731	394,731	789,462	789,462
El Dorado Total		1,578,924	394,731	394,731	789,462	789,462
Fresno	State Center	26,358,328	6,589,582	6,589,582	13,179,164	13,179,164
Fresno	West Hills	4,968,645	1,242,161	1,242,161	2,484,322	2,484,323
Fresno Total		31,326,973	7,831,743	7,831,743	15,663,486	15,663,487
Humboldt	Redwoods	3,056,745	764,186	764,187	1,528,373	1,528,372
Humboldt Total		3,056,745	764,186	764,187	1,528,373	1,528,372
Imperial	Imperial	6,202,227	1,550,557	1,550,557	3,101,114	3,101,113
Imperial Total		6,202,227	1,550,557	1,550,557	3,101,114	3,101,113
Kern	Kern	19,622,437	4,905,609	4,905,610	9,811,219	9,811,218
Kern	West Kern	2,385,681	596,420	596,420	1,192,840	1,192,841
Kern Total		22,008,118	5,502,029	5,502,030	11,004,059	11,004,059
Lassen	Lassen	1,309,725	327,431	327,432	654,863	654,862
Lassen Total		1,309,725	327,431	327,432	654,863	654,862
Los Angeles	Antelope Valley	9,546,057	2,386,514	2,386,515	4,773,029	4,773,028
Los Angeles	Cerritos	14,955,078	3,738,770	3,738,769	7,477,539	7,477,539
Los Angeles	Citrus	10,660,632	2,665,158	2,665,158	5,330,316	5,330,316
Los Angeles	Compton	5,473,764	1,368,441	1,368,441	2,736,882	2,736,882
Los Angeles	El Camino	17,605,441	4,401,360	4,401,361	8,802,721	8,802,720
Los Angeles	Glendale	12,624,953	3,156,238	3,156,239	6,312,477	6,312,476
Los Angeles	Long Beach	16,876,183	4,219,046	4,219,046	8,438,092	8,438,091
Los Angeles	Los Angeles	92,113,727	23,028,426	23,028,436	46,056,862	46,056,865
Los Angeles	Mt. San Antonio	28,370,202	7,092,551	7,092,549	14,185,100	14,185,102
Los Angeles	Pasadena	21,669,812	5,417,453	5,417,453	10,834,906	10,834,906
Los Angeles	Rio Hondo	11,007,681	2,751,920	2,751,921	5,503,841	5,503,840
Los Angeles	Santa Clarita	14,854,797	3,713,699	3,713,700	7,427,399	7,427,398
Los Angeles	Santa Monica	16,961,703	4,240,426	4,240,425	8,480,851	8,480,852
Los Angeles Total		272,720,030	68,180,002	68,180,013	136,360,015	136,360,015
Marin	Marin	356,696	89,174	89,174	178,348	178,348
Marin Total		356,696	89,174	89,174	178,348	178,348
Mendocino	Mendocino-Lake	2,272,229	568,057	568,058	1,136,115	1,136,114
Mendocino Total		2,272,229	568,057	568,058	1,136,115	1,136,114
Merced	Merced	8,582,623	2,145,656	2,145,656	4,291,312	4,291,311
Merced Total		8,582,623	2,145,656	2,145,656	4,291,312	4,291,311
Monterey	Hartnell	6,634,933	1,658,733	1,658,734	3,317,467	3,317,466
Monterey	Monterey Peninsula	5,691,797	1,422,949	1,422,950	2,845,899	2,845,898
Monterey Total		12,326,730	3,081,682	3,081,684	6,163,366	6,163,364