

Fresno Economic Opportunities Commission
School of Unlimited Learning Charter High School

2013-2014 Education Protection Account (EPA) Proposed Spending Plan
(Pending Fresno EOC Board Approval on 12/18/2013)

Proposition 30, The School and Local Public Safety Protection Act of 2012, approved by the voters of California on November 6, 2012, temporarily increases the State’s 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, county offices of education, and charter schools (LEAs) will receive funds from the EPA based on their proportionate share of the statewide revenue limit amount. A corresponding reduction is made to the LEA’s revenue limit EPA entitlement. LEAs will receive EPA payments quarterly beginning with the 2013-2014 school year.

Proposition 30 provides that all K-14 local agencies have the sole authority to determine how the funds from the EPA 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 education agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended.

School of Unlimited Learning estimated 2013/2014 EPA Entitlement per CDE P-2 Data \$ 197,791.00

It is proposed that the EPA funds be used to cover salary and benefit costs of non-administrative certificated and classified staff. The percentage of funds used per group is determined by their share of the costs to the general fund.

| Group | Percentage of GF Cost per Group | Percentage applied to EPA funds | Amount |
|--------------|---------------------------------------|---------------------------------------|----------------------|
| Certificated | 56% | 67% | \$ 131,545.00 |
| Classified | 31% | 33% | \$ 66,246.00 |
| Management | 13% | Not Eligible | Not Eligible |
| Total | 58% | 100% | \$ 197,791.00 |

Certificated Positions

| Positions | Number of Employees | COST |
|--------------------|---------------------|----------------------|
| Classroom Teachers | 2 | \$ 131,544.00 |
| Total | 2 | \$ 131,544.00 |

Classified Positions

| Position | Number of Employees | COST |
|--------------|---------------------|---------------------|
| Case Manager | 1 | \$ 47,471.00 |
| Custodian | 1 | \$ 18,775.00 |
| Total | 2 | \$ 66,246.00 |