



ACTION: APPROVAL OF 2024-25 EPA Plan Actuals

RECOMMENDATION:

Staff requests that the Board approve the 2024-25 Education Protection Account (EPA) plan actuals as stated below.

BACKGROUND:

Proposition 30, The Schools and Local Public Safety Protection Account of 2012, approved by the voters 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.

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

- The governing board must approve the spending plan during a public meeting.
- EPA funds cannot be used for administrators' salaries or benefits or any other administrative costs. (See the list of functions on the CDE website referenced below for which EPA funds may be used.)
- Each year, the local agency must publish an accounting on its website showing how much money it received from the EPA and how the funds were expended.

The revenues generated from Proposition 30 are deposited into a 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 an LEA's revenue limit EPA entitlement. LEAs received EPA payments quarterly beginning with the 2013-14 Fiscal Year.

In November 2016, Proposition 55, a Tax extension, amended Proposition 30, providing

continued allocation. Of the revenues generated from Section 36 of Article XIII EPA funds, 89 percent are provided to K-12 Education and 11 percent to community colleges.

It is proposed that EPA funds be used to cover salary and benefit costs of non-administrative certificated staff. Their share of costs determines the percentage of funds used per group to the general fund. Salaries below are calculated assuming no furlough days and/or salary rollbacks. Any difference in revenue and/or expenditures will be adjusted in teacher salaries (function 1000; object 1100).

For frequently asked questions about EPA, please refer to the California Department of Education’s website at: <http://www.cde.ca.gov/fg/aa/pa/pafaq.asp>.

CURRENT CONSIDERATIONS:

Excel Academy Charter School estimated 2024-25 EPA entitlement is \$164,355 Helendale.

Staff has coded 100% of the EPA resource to certificated teaching staff salaries.

Group	Percentage of GF Cost per group	Percentage applied to EPA funds	Amount
Certificated Staff	100%	100%	\$164,355
Total:	100%	100%	\$164,355

Expenditures by Function - Detail

Certificated Positions			
Position	Number of Employees	SACS Function/Object	Cost
Classroom Teacher Salaries	1.84	1000/1100	\$164,355
Totals	1.84	1000/1100	\$ 164,355

EPA Requirements Met?	YES
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FINANCIAL IMPACT:

Proposition 30 and Proposition 55 fund the Education Protection Account, increase the charter’s revenues to provide more credentialed teaching resources for students, and have a positive impact on the Charter’s revenue stream.