

Hart-Ransom Union School District

2020-2021 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). 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 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 funds received 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 agency must publish on its website on accounting of how much money was received from the EPA and how the funds are expended.

Hart-Ransom Union School District is estimating 2020-2021 EPA Entitlement for both the Elementary and Academic Charter School per CDE:
\$1,508,867.00

It is proposed that 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 costs to the general fund.

FUND :01		GENERAL FUND		RESOURCE:1400		EDUCATION PROTECTION ACCOUNT	
		2018-2019 ACTUALS Actuals	2019-2020 ACTUALS Budget	2019-2020 WORKING Budget	2020-2021 PROJECTED Budget		
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8012	EDUCATION PROTECTION ACT						
01-1400-0-8012-0000-0000-000-0000-XX		1,252,929	968,709	1,241,683	967,441		
TOTAL:		1,252,929	968,709	1,241,683	967,441		
8019	LCFF/RL STATE AID-PRIOR YR						
01-1400-0-8019-0000-0000-000-0000-XX		344-	250	0			
01-1400-0-8019-0000-0000-000-1718-XX		2,655	0	0			
01-1400-0-8019-0000-0000-000-1819-XX		0	9,432	0			
TOTAL:		2,311	9,682	0			
TOTAL: 8xxx		1,255,240	978,391	1,241,683	967,441		
1101	REGULAR TEACHERS						
01-1400-0-1101-1110-1000-000-0000-XX		969,957	956,753	956,753	745,030		
TOTAL:		969,957	956,753	956,753	745,030		
TOTAL: 1xxx		969,957	956,753	956,753	745,030		
3101	STRS-CERTIFICATED						
01-1400-0-3101-1110-1000-000-0000-XX		157,042	163,605	163,439	117,524		
TOTAL:		157,042	163,605	163,439	117,524		
3311	MEDICARE-CERTIFICATED						
01-1400-0-3311-1110-1000-000-0000-XX		13,636	14,543	13,271	10,552		
TOTAL:		13,636	14,543	13,271	10,552		
3401	HEALTH & WELFARE-CERTIFICATED						
01-1400-0-3401-1110-1000-000-0000-XX		90,737	99,946	91,013	80,654		
TOTAL:		90,737	99,946	91,013	80,654		
3501	S.U.I.-CERTIFICATED						
01-1400-0-3501-1110-1000-000-0000-XX		470	500	458	364		
TOTAL:		470	500	458	364		
3601	WORKERS' COMP-CERTIFICATED						
01-1400-0-3601-1110-1000-000-0000-XX		16,927	16,606	16,749	13,317		
TOTAL:		16,927	16,606	16,749	13,317		
3901	OTHER BENEFITS-CERTIFICATED						
01-1400-0-3901-1110-1000-000-0000-XX		6,472	3,398	0			
TOTAL:		6,472	3,398	0			
TOTAL: 3xxx		285,283	298,598	284,930	222,411		
*SUB-TOTAL:1000-7999		1,255,240	1,255,351	1,241,683	967,441		
**TOTAL:1000-5999		1,255,240	1,255,351	1,241,683	967,441		
**TOTAL:1000-6999		1,255,240	1,255,351	1,241,683	967,441		
**TOTAL:1000-7999		1,255,240	1,255,351	1,241,683	967,441		
**TOTAL:8000-8999		1,255,240	978,391	1,241,683	967,441		

FUND	:09	CHARTER SCHOOL FUND #1	RESOURCE:1400		EDUCATION PROTECTION ACCOUNT
		2018-2019 ACTUALS Actuals	2019-2020 ACTUALS Budget	2019-2020 WORKING Budget	2020-2021 PROJECTED Budget
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8012	EDUCATION PROTECTION ACT				
09-1400-0-8012-0000-0000-0000-XX		577,042	502,134	643,438	541,426
TOTAL:		577,042	502,134	643,438	541,426
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8019	LCFF/RL STATE AID-PRIOR YR				
09-1400-0-8019-0000-0000-000-1718-XX		1,127	0	0	_____
09-1400-0-8019-0000-0000-000-1819-XX		0	4,459	0	_____
TOTAL:		1,127	4,459	0	_____
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TOTAL: 8xxx		578,169	506,593	643,438	541,426
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1101	REGULAR TEACHERS				
09-1400-0-1101-1110-1000-003-0000-XX		457,931	396,513	511,665	408,651
TOTAL:		457,931	396,513	511,665	408,651
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TOTAL: 1xxx		457,931	396,513	511,665	408,651
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3101	STRS-CERTIFICATED				
09-1400-0-3101-1110-1000-003-0000-XX		72,381	67,804	75,711	65,997
TOTAL:		72,381	67,804	75,711	65,997
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3311	MEDICARE-CERTIFICATED				
09-1400-0-3311-1110-1000-003-0000-XX		6,557	6,284	5,415	5,925
TOTAL:		6,557	6,284	5,415	5,925
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3401	HEALTH & WELFARE-CERTIFICATED				
09-1400-0-3401-1110-1000-003-0000-XX		20,310	10,411	43,625	46,834
TOTAL:		20,310	10,411	43,625	46,834
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3501	S.U.I.-CERTIFICATED				
09-1400-0-3501-1110-1000-003-0000-XX		226	216	187	204
TOTAL:		226	216	187	204
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3601	WORKERS' COMP-CERTIFICATED				
09-1400-0-3601-1110-1000-003-0000-XX		8,139	7,185	6,835	7,478
TOTAL:		8,139	7,185	6,835	7,478
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3901	OTHER BENEFITS-CERTIFICATED				
09-1400-0-3901-1110-1000-003-0000-XX		12,625	15,460	0	6,337
TOTAL:		12,625	15,460	0	6,337
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TOTAL: 3xxx		120,238	107,361	131,773	132,775
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4310	MATERIALS & SUPPLIES				
09-1400-0-4310-1110-1000-000-0000-XX		0	0	0	_____
TOTAL:		0	0	0	_____
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TOTAL: 4xxx		0	0	0	_____
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*SUB-TOTAL:1000-7999		578,169	503,874	643,438	541,426