

# **Hart-Ransom Union School District**

## **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, 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 estimated 2017-2018 EPA Entitlement for both the Elementary and Academic Charter School per CDE:  
**\$1,435,904.00**

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
				2017-2018 PROJECTED Budget
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8012		EDUCATION PROTECTION ACT		
		01-1400-0-8012-0000-0000-000-0000-XX		973,208
		TOTAL:		973,208
		TOTAL: 8xxx		973,208
1101		REGULAR TEACHERS		
		01-1400-0-1101-1110-1000-000-0000-XX		769,077
		TOTAL:		769,077
		TOTAL: 1xxx		769,077
3101		STRS-CERTIFICATED		
		01-1400-0-3101-1110-1000-000-0000-XX		110,978
		TOTAL:		110,978
3311		MEDICARE-CERTIFICATED		
		01-1400-0-3311-1110-1000-000-0000-XX		11,152
		TOTAL:		11,152
3401		HEALTH & WELFARE-CERTIFICATED		
		01-1400-0-3401-1110-1000-000-0000-XX		58,500
		TOTAL:		58,500
3501		S.U.I.-CERTIFICATED		
		01-1400-0-3501-1110-1000-000-0000-XX		384
		TOTAL:		384
3601		WORKERS' COMP-CERTIFICATED		
		01-1400-0-3601-1110-1000-000-0000-XX		16,317
		TOTAL:		16,317
3901		OTHER BENEFITS-CERTIFICATED		
		01-1400-0-3901-1110-1000-000-0000-XX		6,800
		TOTAL:		6,800
		TOTAL: 3xxx		204,131
4310		MATERIALS & SUPPLIES		
		01-1400-0-4310-1110-1000-000-0000-XX		
		TOTAL:		
		TOTAL: 4xxx		
*SUB-TOTAL:1000-7999				973,208
**TOTAL:1000-5999				973,208
**TOTAL:1000-6999				973,208
**TOTAL:1000-7999				973,208
**TOTAL:8000-8999				973,208

FUND	:09	CHARTER SCHOOL FUND #1	RESOURCE:1400	EDUCATION PROTECTION ACCOUNT
				2017-2018 PROJECTED Budget
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8012		EDUCATION PROTECTION ACT		
		09-1400-0-8012-0000-0000-000-0000-XX		462,696
		TOTAL:		462,696
		TOTAL: 8xxx		462,696
1101		REGULAR TEACHERS		
		09-1400-0-1101-1110-1000-003-0000-XX		359,635
		TOTAL:		359,635
		TOTAL: 1xxx		359,635
3101		STRS-CERTIFICATED		
		09-1400-0-3101-1110-1000-003-0000-XX		51,895
		TOTAL:		51,895
3311		MEDICARE-CERTIFICATED		
		09-1400-0-3311-1110-1000-003-0000-XX		5,214
		TOTAL:		5,214
3401		HEALTH & WELFARE-CERTIFICATED		
		09-1400-0-3401-1110-1000-003-0000-XX		28,791
		TOTAL:		28,791
3501		S.U.I.-CERTIFICATED		
		09-1400-0-3501-1110-1000-003-0000-XX		180
		TOTAL:		180
3601		WORKERS' COMP-CERTIFICATED		
		09-1400-0-3601-1110-1000-003-0000-XX		7,481
		TOTAL:		7,481
3901		OTHER BENEFITS-CERTIFICATED		
		09-1400-0-3901-1110-1000-003-0000-XX		9,500
		TOTAL:		9,500
		TOTAL: 3xxx		103,061
4310		MATERIALS & SUPPLIES		
		09-1400-0-4310-1110-1000-000-0000-XX		
		TOTAL:		
		TOTAL: 4xxx		
*SUB-TOTAL:1000-7999				462,696
**TOTAL:1000-5999				462,696
**TOTAL:1000-6999				462,696
**TOTAL:1000-7999				462,696
**TOTAL:8000-8999				462,696