

## Hamilton Unified School District's

### 2020-21 Education Protection Account (EPA) Budget and Spending Plan

#### Background:

Proposition 30, *The Schools and Local Public Safety Protection Act of 2012*, approved by the voters on November 6, 2012, temporarily increases the state sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers.

#### Implementation:

- These new state revenues will be deposited into a state account called the *Education Protection Account* (EPA).
- School districts will receive funds from the EPA based on their proportionate share of the statewide Local Control Funding amount. Entitlements will be made quarterly.

#### Further Reporting Requirements:

- Each year, a spending plan must be approved by the governing board during a public meeting.
- EPA funds cannot be used for salaries or benefits of administrators or any other administrative costs.
- Each year, the district must publish on its website an accounting of how much money was received from the EPA and how the funds were expended.
- There will be a requirement for the annual financial audit to include verification that the EPA funds were used as specified by Proposition 30.
- The EPA entitlement and expenditures will be recorded in Resource Code 1400.

#### District Spending Plan:

As specified by Proposition 30, it is the district's intent to spend the EPA funds on "instructional activities"; primarily salaries and benefits, instructional supplies and technology needs, as detailed below.

<b>Books &amp; Reference Materials and Supplies</b>						<b>\$126,090</b>
<b>Other Operating Services/Licenses etc.</b>						<b>\$ 15,900</b>
<b>SELPA Excess costs</b>						<b>\$129,716</b>
<b><u>Salaries</u></b>	<b><u>STRS/PERS</u></b>	<b><u>Medicare</u></b>	<b><u>Unemployment</u></b>	<b><u>Work Comp</u></b>	<b><u>H&amp;W</u></b>	<b><u>Total</u></b>
501,034	80,917	7,265	250	16,608	71,745	\$677,819
<b>Total Entitlement:</b>						<b><u>\$949,525</u></b>