

Berkeley Unified School District  
Education Protection Account (EPA) Spending  
Plans

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 plans 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.

Berkeley Unified School District (the District) submitted resolutions to the board annually since the initial funding in FY 2012-13, with indicated that the funds would be used for salary and benefit costs of non- administrative certificated staff.

The spending plans reiterate the information provided in the board documents and resolutions, but were not previously provided as a separate document.

The amounts previously approved by the board and booked as expenses are as follows.

Certificated Salaries and Benefits			
Fiscal Year	Position	SACS Function	Cost
2013-14 (Actual)	Classroom Teachers		\$10,757,812
2014-15 (Actual)	Classroom Teachers	1000	\$13,934,835
2015-16 (Actual)	Classroom Teachers	1000	\$13,418,605
2016-17 (Budgeted)	Classroom Teachers	1000	\$12,959,891
2017-18 (Budgeted)	Classroom Teachers	1000	\$12,212,814
		<b>Total</b>	<b>\$63,283,957</b>

Education Protection Account  
Program by Resource Report  
Expenditures by Function -  
Detail

Actual Expenditures through: June 30, 2016 and Proposed Expenditures for  
FY 2016-17 and FY 2017-18,

Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEARS		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	63,283,957
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		63,283,957
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)	Function Codes	
Instruction	1000-1999	
		63,283,957
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0

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