

## Berryessa Union School District

### 2015-2016 Education Protection Account (EPA) Projected 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 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 will receive funds from the EPA based on LEA proportionate share of the statewide revenue limit amount. A corresponding reduction is made to an LEA's revenue limit EPA entitlement.

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.

Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended.

Berryessa Union School District estimated 2015-2016 EPA Entitlement per CDE P2 data \$8,791,270

It is proposed that EPA funds be used to cover salary and benefit costs of Non-administrative certificated staff.

Certificated Positions			
Position	FTE	SACS Function	Cost
Classroom Teachers	124	1000	\$ 8,791,270

**Adopted by the Board of Trustees on May 19, 2015**

## Berryessa Union School District

### 2015-2016 Education Protection Account (EPA) Actual Spending Plan

#### Actual Expenses

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 for all taxpayers and the personal income tax rates for upper-income taxpayers.

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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:

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Berryessa Union School District received 2015-2016 EPA Entitlement

\$9,095,713

Certificated Positions			
Position	FTE	SACS Function	Cost
Classroom Teachers	124	1000	\$ 9,095,713