

**Mare Island Technology
Academy**

2015-2016 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 for the 2015-16 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.

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.

Mare Island Technology Academy 2015-2016 EPA Entitlement \$ **577,450**

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. Salaries below are calculated assuming no furlough days and/or salary rollbacks. Any difference in revenue and/or expenditures will be adjusted in teacher salaries.

Group	Percentage of GF Cost per group	Percentage applied to EPA funds	Amount
Certificated	61.79%	67.14%	\$ 387,700
Classified	30.25%	32.86%	\$ 189,750
Management	7.96%	Not eligible	Not eligible
Total	100.00%	100.00%	\$ 577,450

Certificated Positions			
Position	Number of Employees	SACS Object	Approximate Cost
Classroom Teachers	up to 21.35	1100	\$ 387,700
Total	up to 21.35		\$ 380,700

Classified Positions			
Position	Number of Employees	SACS Object	Approximate Cost
Classified Staff	up to 10.45	2400	\$ 189,750
Total	up to 10.45		\$ 189,750

