

**Mare Island Technology  
Academy**

**2018-19 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 2018-19 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 2018-2019 EPA Entitlement \$ **609,321**

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	71.96%	76.18%	\$ 464,171
Classified	22.50%	23.82%	\$ 145,150
Management	5.54%	Not eligible	Not eligible
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>\$ 609,321</b>

Certificated Positions			
Position	Number of Employees	SACS Object	Approximate Cost
Classroom Teachers	up to 19.48	1100	\$ 464,171
<b>Total</b>	<b>up to 19.48</b>		<b>\$ 464,171</b>

Classified Positions			
Position	Number of Employees	SACS Object	Approximate Cost
Classified Staff	up to 6.09	2200 / 2400	\$ 145,150
<b>Total</b>	<b>up to 6.09</b>		<b>\$ 145,150</b>

**Mare Island Technology  
Academy**  
2018-19 Education Protection  
Account Program by Resource Report  
Expenditures by Object - Detail

**Expenditures through: June 30, 2019**  
**For Fund 01, Resource 1400 Education Protection Account**

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	
Revenue Limit Sources	8010-8099	609,321
Federal Revenue	8100-8299	
Other State Revenue	8300-8599	
Other Local Revenue	8600-8799	
All Other Financing Sources and Contributions	8900-8999	
Deferred Revenue	9650	
<b>TOTAL AVAILABLE</b>		<b>609,321</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
<b>(Objects 1000-7999)</b>		
Certificated Teachers	1100	464,171
Classified Staff	2200/2400	145,150
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>609,321</b>
<b>!BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>