



Great Valley Academy – Modesto

Great Valley Academy – Salida

2026-2027 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 rates for upper-income taxpayers.

Proposition 55, approved by the voters on November 8, 2016, creates in the state General fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f).

The revenues generated from Proposition 30 are deposited into a newly created state account called the Education Protection Act (EPA). School districts, county offices of education, and charter schools (LEAs) will receive funds from the EPA based on their proportionate share of statewide revenue limit amount. A corresponding reduction is made to a LEAs revenue limit EPA entitlement. LEAs will receive EPA payments quarterly beginning with the 2014-2015 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
- *Refer to the attached list of functions for which EPA funds may be used
- *Each year, the local agency must publish an accounting of how much money was received from the EPA and how the funds were expended

Great Valley Academy-Modesto Estimated 2026-2027 EPA	\$2,479,839
Great Valley Academy-Salida Estimated 2026-2027 EPA	\$ 175,874

It is proposed that 100% of EPA funds be used to cover salary and benefit costs of non-administrative certificated staff.