John Adams Academy

2026-27 Education Protection Account (EPA) Spending Plan

Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 06, 2012, temporarily increases the state's sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers.

Proposition 30 provides that all K14 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.*

JAA is Scheduled to receive $849,584 for the 2026-27 fiscal year. Below is illustrated the use of those funds

EPA Spending Plan for 2026-2027				
	JAA - Roseville	JAA- Lincoln	JAA - El Dorado Hills	Total
Revenue				
Expected EPA Revenue	311,168	246,744	291,672	849,584
Expenditures				
Certficated Instructional Salaries	231,820	183,824	217,296	632,940
Certficated Instructional Benefits	79,348	62,920	74,376	216,644
Total	311,168	246,744	291,672	849,584