Summit Public Schools
2026 - 2027 Education Protection Account (EPA)
Spending

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 beginning with the 2013-14 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.

Summit Public Schools est. 2026-27 EPA Entitlement	$	1,494,226
This total is comprised of the following amounts by school:		
Summit Preparatory Charter High School	$	58,696
Summit Public School - Tahoma	$	1,133,422
Summit Public School - Shasta	$	85,540
Summit Public School - K2	$	99,728
Summit Public School - Tamalpais	$	116,840

EPA funds will be used to cover salary of non-administrative certificated staff, specifically Classroom Teachers.