



Agenda Item Details

Meeting	Jun 17, 2025 - Regular Meeting of the Board of Trustees, WPUSD District Office/City Hall Building - 3rd Floor Conference Room, 600 Sixth Street, Lincoln, CA 95648
Category	6. INFORMATION - DISCUSSION - ACTION
Subject	6.2 Approve Resolution #24/25.38 -The Education Protection Account and Spending Plan for 2025-26- Kilpatrick Roll Call
Access	Public
Type	Action
Recommended Action	Staff recommends the Board of Trustees adopt the Resolution #24/25.38, pertaining to the Education Protection Account and the 2025-26 Spending Plan.
Goals	1.1. Effective Governance and Business Practices - Transparency and Accountability

Public Content

Requested by: Audrey Kilpatrick, CBO
Department: Business Services
Financial Input/Source: General Fund
Roll Call Required: Yes

Background:

Proposition 30, The Schools and Local Public Safety Protection Act of 2012, added Article XIII, Section 36 to the California Constitution effective November 7, 2012 (sun setting 12/31/2017), and Proposition 55 Article XIII, Section 36 to the California Constitution effective November 8, 2016 (commencing 01/01/2018), temporarily increases the states sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers.

The revenues generated are deposited into a state account called the Education Protection Account (EPA). School districts, county offices of education, and charter schools receive funds from the EPA based on their proportionate share of the statewide revenue limit amount.

EPA is a component of the school district’s total LCFF funding. Accordingly, a corresponding reduction is made to a school district’s LCFF Funding equal to the amount of their EPA entitlement.

Pursuant to Article XIII, Section 36 of the California Constitution, school districts, county offices of education, and community college districts are required to determine how the moneys received from the Education Protection Account are spent in the school or schools within its jurisdiction. District must annually post on its website an accounting of how much money was received from EPA and how that money was spent.

District’s Spending Plan:

It is proposed that EPA funds be used to cover salary and benefits costs of non-administrative certificated staff. The proposed 2025-26 EPA spending plan is noted below:

25/26 Budget			
Group	Percentage of GF Costs per Group	Percentage Applied to EPA Funds	Amount
Certificated	61%	100%	\$ 1,562,147
Classified	26%	0%	\$ -
Management	13%	Not eligible	Not eligible
	100%	100%	\$ 1,562,147
Certificated Positions			
Position	Approx. Number of Employees	SACS Function	Cost
Classroom Teachers	12	1000	\$ 1,562,147

Recommendation: Staff recommends the Board of Trustees adopt the Resolution #24/25.38, pertaining to the Education Protection Account and the 2025-26 Spending Plan.

[06.17.25 EPA Education Protection Account Board Resolution 24.25.38.pdf \(104 KB\)](#)

Administrative Content

Executive Content

Motion & Voting

Approve Resolution #24/25.38 -The Education Protection Account and Spending Plan for 2025-26-Kilpatrick Roll Call

Motion by Jason Price, second by April Nitsos.

Final Resolution: Motion Passed

Aye: George Dykstra, Jason Price, April Nitsos