

6.5 Approve Resolution #25/26.44 -The Education Protection Account and Spending Plan for 2026-27 - Zinzun - Roll Call

**Requested by:** Carrie Carlson, CBO

**Financial Input/Source:** General Fund

**Roll Call Required:** Yes

**Background and Summary (Overview):** 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 2026-27 EPA spending plan is noted below:

| 26-27 Budget           |                                  |                                 |              |
|------------------------|----------------------------------|---------------------------------|--------------|
| Group                  | Percentage of GF Costs per Group | Percentage Applied to EPA Funds | Amount       |
| Certificated           | 61%                              | 100%                            | \$ 1,576,391 |
| Classified             | 27%                              | 0%                              | \$ -         |
| Management             | 11%                              | Not eligible                    | Not eligible |
|                        | 100%                             | 100%                            | \$ 1,576,391 |
| Certificated Positions |                                  |                                 |              |
| Position               | Approx. Number of Employees      | SACS Function                   | Cost         |
| Classroom Teachers     | 12                               | 1000                            | \$ 1,576,391 |

**WESTERN PLACER UNIFIED SCHOOL DISTRICT**

**RESOLUTION NO. 25/26.44**

**THE EDUCATION PROTECTION ACCOUNT**

**RESOLUTION OF THE BOARD OF EDUCATION OF  
WESTERN PLACER UNIFIED SCHOOL DISTRICT  
REGARDING THE EDUCATION PROTECTION  
ACCOUNT – 2026-27**

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WHEREAS, the voters approved Proposition 30 on November 6, 2012 and Proposition 55 on November 8, 2016;

WHEREAS, Proposition 30 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);

WHEREAS, the provisions of Article XIII, Section 36(e) create 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);

WHEREAS, before June 30<sup>th</sup> of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of Western Placer Unified School District;

2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the Western Placer Unified School District has determined to spend the monies received from the Education Protection Act as attached.

PASSED AND ADOPTED by the Board of Trustees of the Western Placer Unified School District this 16<sup>th</sup> day of June, 2026, by the following vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

ATTEST:

WESTERN PLACER UNIFIED SCHOOL DISTRICT

By: \_\_\_\_\_  
April Nitsos, President, Board of Trustees

By: \_\_\_\_\_  
Criste Freymond, Clerk, Board of Trustees