

**Oxnard Union High School District
Adoption of the 2026-27 Education Protection Account (EPA) Allocation
Fiscal Year 2026-27
Resolution No. 26-32**

WHEREAS, the VOTERS APPROVED Proposition 55 in November 2016;

WHEREAS, the Proposition 55 amended Article XIII, Section 36 to the California Constitution effective November 2016;

WHEREAS, the provisions of Article XIII, Section 36(c) 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 30th 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 in 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, schools 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 office 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 were made at a public meeting of the Governing Board of Oxnard Union High School District held on June 24, 2026;
2. In compliance with Article XIII, Section 36(c), the California Constitution, the Governing Board of Oxnard Union High School District has determined to spend the monies received from the Education Protection Act as attached.

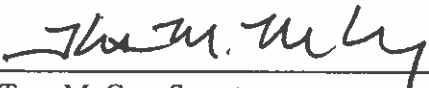
Passed and Adopted, this 24th of June 2026 regularly schedule Board meeting by the Governing Board of the Oxnard Union High School District of Ventura County, California, by the following vote:

AYES 5

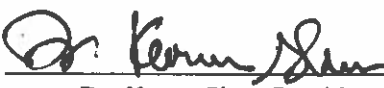
NOES 0

ABSENT _____

ABSTAIN _____



Dr. Tom McCoy, Secretary
Board of Trustees



Dr. Karen Sher, President
Board of Trustees