

**BEFORE THE BOARD OF EDUCATION  
WILLOWS UNIFIED SCHOOL DISTRICT  
COUNTY OF GLENN, STATE OF CALIFORNIA**

**RESOLUTION #2025-26-13**

**THE EDUCATION PROTECTION ACCOUNT**

WHEREAS, the voters approved Proposition 30 on November 6, 2012 and incorporated an extension resulting from the approval of Proposition 55 on November 8, 2016;

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012;

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 Business Services shall estimate the total amount of 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 Board of Education 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 Board of Education;

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

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 Board of Education of the Willows Unified School District;

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

PASSED AND ADOPTED by the Board of Education of the Willows Unified School District this 25<sup>th</sup> day of June 2026 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

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Jeromy Geiger, President  
Board of Education

ATTEST:

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Kirsten Gray, Clerk  
Board of Education

I, Kirsten Gray, Clerk of the Board of Education of the Willows Unified School District, County of Glenn, do hereby certify the foregoing to be a full, true and correct copy of a resolution adopted by said Board at a meeting held at its regular meeting on June 26, 2025, which action is contained in the minutes of the meeting of said Board.

# WILLOWS UNIFIED SCHOOL DISTRICT

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| <b>EDUCATION PROTECTION ACCOUNT<br/>2026-27 SPENDING PLAN<br/>EXHIBIT A</b> |
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**SUBJECT:**

Spending Plan for 2026-27

**PREPARED BY:**

Diana Baca  
Director of Business Services

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**BACKGROUND:**

The creation of the Education Protection Account (EPA) by Proposition 30 and extended with the approval of Proposition 55 on Nov. 8, 2016, not only impacts cash flow patterns but also has an accountability component. Proposition 30/55 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 regular public meeting.
- EPA funds cannot be used for the salaries or benefits of administrators or for 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.

In addition, there will now be a requirement for the annual financial audit to include verification that the EPA funds were used as specified by Proposition 30/55. If EPA funds are not expended in accordance with the requirements of Proposition 30 and Proposition 55, civil or criminal penalties could be incurred. *The EPA funds are NOT new dollars to the district, but are simply a portion of the Local Control Funding Formula revenue received.*

**District's Spending Plan:**

All Education Protection Account (EPA) funds received between 2012-13 and 2026-27 will be used solely to support instruction and instructional-related services. 2026-27 funding provided through the Local Control Funding Formula (LCFF) is estimated at \$20,825,654 with approx. \$3,668,027 of those dollars earmarked for the EPA. EPA funds will be distributed by the California Department of Education out to school districts in four (4) equal quarterly installments of \$694,115.5 in September, December, March and June.

***The district's spending plan for EPA revenue is as follows:***

Education Protection Account funds will be used for salary and benefit expenditures for certificated staff members who provide direct classroom instruction to students.

**RECOMMENDATION:**

Administration recommends the Board of Trustees adopt Resolution #2025-26-13, pertaining to the Education Protection Account and the Education Protection Account Spending Plan for the 2026-27 fiscal year.

*Must be posted on Web Site – after adoption.*