

BEFORE THE GOVERNING BOARD
OF THE
RAVENDALE-TERMO ELEMENTARY SCHOOL DISTRICT

RESOLUTION IN THE MATTER OF THE EDUCATION PROTECTION ACCOUNT

RESOLUTION #25-68

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 December 31, 2017), and Proposition 55 Article XIII, Section 36 to the California Constitution effective November 8, 2016 (commencing January 1, 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 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 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, BE IT 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 the Ravendale-Termo Elementary School District;

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

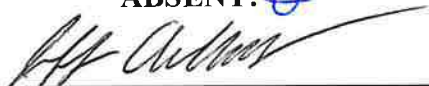
THE FOREGOING RESOLUTION was adopted by the Board of Trustees of the Ravendale-Termo Elementary School District at a meeting of said Board held on the 18th day of June 2025, by the following vote, to-wit:

AYES: 3

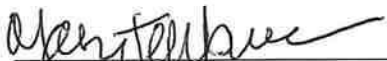
NOES: 0

ABSTENTIONS: 0

ABSENT: 0


Board President, Jeff Askew


Superintendent, Jason Waddell


Board Clerk, Mary Tenbusch


Board Trustee, Jim Stokes

Ravendale-Termo Elementary School District Education Protection Account (EPA) Spending Plan

The passage of Proposition 30 from the November 2012 elections created the Education Protection Account (EPA) to collect the temporary increase in taxes through 2017-18. Proposition 55, approved by voters on November 8, 2016, extended the temporary increase on personal income taxes through 2030. These monies account for a percent of the District's LCFF funding from state revenues.

In accordance with Article XIII, Section 36(e) of the California Constitution, the governing board of SSD has determined per Resolution to spend the monies received from the EPA to cover unrestricted instructional salaries and benefits.

2025-26 EPA Expenditure by Resource/Function Report

The 2024-25 EPA for the July 1 Budget comes from the Fiscal Crisis Management Assistance Team (FCMAT) Local Control Funding Formula (LCFF) calculator. This amount will be revised when the District receives actual apportionments from the California Department of Education.

For Fund 01, Resource 1400 Education Protection Account (EPA)

25/26 Budgeted LCFF Formula	164,185.00
x EPA factor	28.19%
EPA Apportionment	46,287.00

Description	Function Codes	Object Codes	July 1 Budget 2025-26
Revenues			
LCFF Sources ~ EPA		8010-8099	46,287
Total Revenues			46,287
Expenditures			
Instruction	1000-1999	1000-3999	46,287
Instruction-Related Services	2000-2999		
Pupil Services	3000-3999		
Ancillary Services	4000-4999		
Community Services	5000-5999		
Enterprise	6000-6999		
General Administration	7000-7999		
Plant Services	8000-8999		
Other Outgo	9000-9999		
Total Expenditures			46,287
Balance (Total revenues less total expenditures)			0