

**Reed Union School District
Resolution Number 08-2025/2026
Authorizing The Use of the 2026/2027 Education Protection Account (EPA) Funds**

WHEREAS, the voters approved Proposition 30 on November 6, 2012;

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 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, 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 the Reed Union School District;

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

PASSED AND ADOPTED, by the following vote of the Board of Trustees of the Reed Union School District on the 8th Day of June, 2026.

AYES:

NOES:

ABSENT:

I HEREBY CERTIFY that the Board of Trustees did approve and adopt this resolution during a regularly scheduled public meeting on June 8th, 2026.

Dr. Kimberly McGrath, Ed.D.
Superintendent
Reed Union School District

Reed Union School District
2026-27 Education Protection Act (EPA) Spending Plan

Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012, temporarily increases the State's sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers.

The new revenues generated from Proposition 30 are deposited into a newly created state account called the Education Protection Act (EPA). School districts will receive funds from the EPA based on their proportionate share of the statewide revenue limit amount. School districts will receive EPA funds distributed quarterly, beginning in the 2013-2014 fiscal year.

Proposition 30 provides that all school districts have the sole authority to determine how the funds received from the EPA are spent, but with the following provisions.

The spending plan must be approved by the district's Governing Board during a public meeting. EPA funds can not be used for the salaries or benefits of administrators or any other administrative costs. Each year, the school district must publish on its website an accounting of how much funding was received from the EPA and how these funds were spent.

The Reed Union School District estimated 2026-27 EPA entitlement is: \$205,604

It is proposed that EPA funds be used to cover salary and benefit costs of non-administrative certificated staff as follows:

School	Position	Activity	Cost
All Schools	Certificated Salaries	Instruction	\$ 205,604
		Total	\$ 205,604