

7. D. 1. Adoption of Resolution No. 29-2024/25 Education Protection Account

Title

Adoption of Resolution No. 29-2024/25 Education Protection Account

Responsible Staff

Todd Lile, Superintendent
Arelis Garcia, Chief Financial Officer

Agenda Placement

Consent

Effective Date

06/11/2025

Item Status

Annual

Background

The Educational Protection Account (EPA) was approved by the voters in California under Proposition 30 on November 6, 2012 and extended with Prop 55 in 2016. The provisions of Article XIII, Section 36 created in the state General Fund an Education Protection Account (EPA) to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f). All monies in the EPA are continuously appropriated for the support of school districts, county offices of education, charter schools, and community college districts.

It is the intent of the legislature that all districts shall have the authority to determine how the monies received from the EPA are spent. However, in maintaining transparency, the Board of Trustees is required to make the spending determinations with respect to the funds received from the EPA in open session of a public meeting of the Board. Further, the funds received from EPA shall not be used for any administrative costs. The only exception is the payment of the additional audit costs pursuant to the audit requirements imposed by Article XIII, Section 36 of the Constitution.

Rationale

Based on the foregoing, the Board of Trustees directs that the funds received from the EPA shall be spent as presented, thus satisfying the requirements imposed by Article XIII, Section 36 of the Constitution.

The \$38,528,647 Education Protection Account (EPA) funds received in 2025-26 will be spent on Teacher Salaries.

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The District is receiving quarterly apportionments from the State.
Financial Impact

Board Policy(ies) Compliance


BP 3460 Financial Reports and Accountability

The Governing Board is committed to ensuring public accountability and the fiscal health of the district. The Board shall adopt sound fiscal policies, oversee the district's financial condition, and continually evaluate whether the district's budget and financial operations support the district's goals for student achievement.


Recommendation

The Superintendent recommends the Board adopt the Resolution as detailed, provided by Proposition 30 deposited in the EPA for Fiscal Year 2025-26.

Supporting Documents

 [Prop 30 55 EPA notice](#)

 [2025-26 EPA Adopted Budget](#)

 [Res 29 EPA](#)

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**MADERA UNIFIED SCHOOL DISTRICT
RESOLUTION No. 29-2024/25**

REGARDING THE EDUCATION PROTECTION ACCOUNT

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

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); and

WHEREAS, the Section 36(e) creates 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); and

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 the Education Protection Account during the next fiscal year; and

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; and

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; and

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; and

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; and

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; and

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

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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; and

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; and

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 Madera Unified School District;
2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the Madera Unified School District 1. has determined to spend the estimated monies received from the Education Protection Act in Local Control Funding Formula as attached.

PASSED AND ADOPTED by the Governing Board of the Madera Unified School District on this 10th day of June, 2025 by the following votes:

Madera Unified School District Board of Education

AYES: 7 ABSENT: 0


NOES: 0 ABSTAINED: 0



Board Member



Board Member



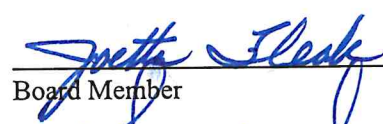
Board Member



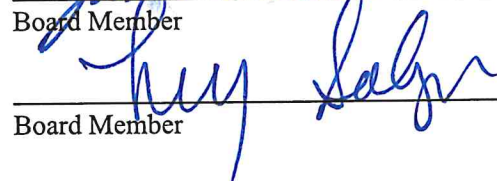
Board Member



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Board Member



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MADERA UNIFIED SCHOOL DISTRICT

Education Protection Account

Revenue & Expenditures

Expenditures through: June 30, 2026

Fund 01 (General) - Resource 1400 (Education Protection Account)

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	\$ -
Revenue Limit Sources	8010-8099	\$ 38,528,647.00
Federal Revenue	8100-8299	-----
Other State Revenue	8300-8599	-----
Other Local Revenue	8600-8799	-----
All Other Financing Sources and Contributions	8900-8999	-----
Deferred Revenue	9650	-----
TOTAL AVAILABLE		\$ 38,528,647.00
EXPENDITURES AND OTHER FINANCING USES		
	Function Codes	
Instruction	1000-1999	\$ 38,528,647.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	-----
AU of a Multidistrict SELPA	2200	-----
Instructional Library, Media, and Technology	2420	\$ -
Other Instructional Resources	2490-2495	\$ -
School Administration	2700	-----
Pupil Services		
Guidance and Counseling Services	3110	\$ -
Psychological Services	3120	\$ -
Attendance and Social Work Services	3130	\$ -
Health Services	3140	\$ -
Speech Pathology and Audiology Services	3150	\$ -
Pupil Testing Services	3160	\$ -
Pupil Transportation	3600	\$ -
Food Services	3700	\$ -
Other Pupil Services	3900	\$ -
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 AND OTHER FINANCING USES		\$ 38,528,647.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		\$ -

Prepared by: Arelis Garcia

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