

RESOLUTION 2025/26 #2  
RESOLUTION OF THE BOARD OF TRUSTEES OF THE  
FULLERTON JOINT UNION HIGH SCHOOL DISTRICT,  
COUNTY OF ORANGE, CALIFORNIA,  
TO RECEIVE AND DETERMINE THE SPENDING OF EDUCATION  
PROTECTION ACCOUNT (EPA) FUNDS FOR FISCAL YEAR 2025/26

June 3, 2025

- WHEREAS, the voters approved Proposition 30 on November 6, 2012; and
- WHEREAS, Proposition 30 added Article XIII, Section 36, to the California Constitution effective November 7, 2012; and
- WHEREAS, the voters approved Proposition 55 on November 8, 2016, which extended the Proposition 30 temporary income tax increase on high-income earners by twelve years through 2030; and
- WHEREAS, the provisions of Article XIII, Section 36(e) create 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); and
- WHEREAS, before June 30<sup>th</sup> of each fiscal year, the State 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 EPA 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 EPA within ten days preceding the end of the fiscal year; and
- WHEREAS, all monies in the EPA 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 EPA shall not be used to pay any costs incurred by the Legislature, the Governor, or any agency of the 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 EPA 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 EPA in an open session of a public meeting of the governing board; and

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

WHEREAS, each community college district, county office of education, school district, and charter school shall annually publish on its website an accounting of how much money was received from the EPA 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 EPA 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 EPA and shall not be considered as administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, the Board of Trustees of the Fullerton Joint Union High School District hereby resolves and declares to:

1. Spend the monies received from the EPA as required by Article XIII, Section 36, and the spending determinations on how the monies will be spent shall be made in an Open Session of a public meeting of the Governing Board of the Fullerton Joint Union High School District;
2. Determine the monies received from the EPA to be spent on salaries and benefits for instruction, and any audit costs relating to additional audit requirements for the EPA, as shown on the Expenditures by Function Detail report attached.
3. Publish the estimated 2024/25 EPA monies on the District website, and will publish the actual amounts after the closing of fiscal year 2025/26.

DATED: June 3, 2025

*Absent*


Vicki Calhoun, President

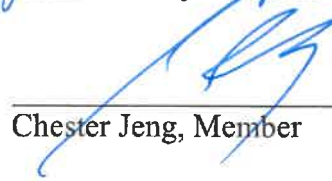
*Marilyn Buchi*

Marilyn Buchi, Clerk

*Lauren J. Klatzker*

Lauren Klatzker, Member

  
Joanne Fawley, Member

  
Chester Jeng, Member

PASSED AND ADOPTED by the Board of Trustees of the Fullerton Joint Union High School District on the third day of June 2025.

Signed:



Clerk/President/Secretary to the Board of Trustees  
Fullerton Joint Union High School District  
County of Orange, State of California