



**BEFORE THE GOVERNING BOARD OF THE  
WEST HILLS COMMUNITY COLLEGE DISTRICT**

**In the Matter of Propositions 30 and 55  
Education Protection Account (EPA) Spending Plan**

WHEREAS, Proposition 30, The Schools and Local Public Safety Protection Act of 2012, passed in November 2012, Proposition 55 passed in November 2016; and

WHEREAS, Proposition 55, The California Children's Education and Health Care Protection Act of 2016 is an extension of Proposition 30 extending the personal income tax increase through 2030-31. This proposition extends increased income tax for upper-income earners (over \$250,000 for single filers; over \$500,000 for Joint filers; over \$34,000 for head of households) but does not extend the sales and use tax component of Proposition 30 which expired January 1, 2017; and

WHEREAS, the Education Protection Account (EPA) is created in the General Fund to receive and disburse these temporary tax revenues; and

WHEREAS, districts have sole authority to determine how the moneys received from the EPA are spent, provided that the governing board makes these spending determinations in open session of a public meeting of the governing board; and

WHEREAS, each entity receiving funds must annually publish on its Internet 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 colleges shall ascertain and verify whether the funds provided from the EPA have been properly disbursed and expended as required by law; and

WHEREAS, expenses incurred to comply with these additional audit requirements may be paid from the EPA; and

WHEREAS, EPA expenditures should be recorded annually on the CCFS-311, which can also be used as a template for districts to publish their EPA expenditures on their website; and

WHEREAS, revenue for EPA funds are unrestricted and should be recorded in object code 8630; and

WHEREAS, The Act specifically prohibits the expenditure of EPA funds for administrative salaries and benefits or any other administrative costs.

NOW, THEREFORE, BE IT RESOLVED that the Board of Trustees of the West Hills Community College District approves the use of the estimated \$6,275,086 of Education Protection Account (EPA) proceeds resulting from the passage of Proposition 30 to partially fund instructional salaries and benefits.

The foregoing resolution was adopted this 27th day of May, 2025 at a regular meeting of the governing board hereof by the following vote, to-wit:

Board Member Hernandez:	<u>X</u>	Yes	___	No	___	Abstain	___	Absent
Board Member Jackson:	<u>X</u>	Yes	___	No	___	Abstain	___	Absent
Board Member Levinson:	<u>X</u>	Yes	___	No	___	Abstain	___	Absent
Board Member Maldonado:	<u>X</u>	Yes	___	No	___	Abstain	___	Absent
Board Member McKean:	<u>X</u>	Yes	___	No	___	Abstain	___	Absent
Board Member Oxborrow:	<u>X</u>	Yes	___	No	___	Abstain	___	Absent
Board Member Raygoza:	<u>X</u>	Yes	___	No	___	Abstain	___	Absent

Dated: 5/27/25

  
 Mark McKean  
 President of the Board of Trustees

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### CERTIFICATION

STATE OF CALIFORNIA )  
 COUNTY OF FRESNO )

I, the undersigned, hereby certify that this resolution is a true and correct copy of a resolution adopted on the 27th day of May, 2025, at a regular meeting of the Board of Trustees of the West Hills Community College District, and that such resolution appears in the official minutes of the governing board under that date.

Dated: 5/27/25

  
 Nina Oxborrow  
 Clerk of the Board of Trustees