



KJUHSD

KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT

Superintendent | **Don Shoemaker**

Board of Trustees | **Rick Jackson** | **Brent Lunde** | **Steve Nagle** | **Mike Serpa** | **Johnie Thomsen**

RESOLUTION REGARDING THE EDUCATION PROTECTION ACCOUNT RESOLUTION #R44-2122

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;



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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 Kingsburg Joint Union High School District;

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

DATED: June 20, 2022


Board Member Rick Jackson


Board Member Mike Serpa


Board Member Brent Lunde


Board Member Steve Nagle


Board Member Johnie Thomsen



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2022-2023 Education Protection Account (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 sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers.

The revenues generated from Proposition 30 are deposited into a newly created state account called Education Protection Account (EPA). School districts, county offices of education, and charter schools (LEA'S) will receive funds from the EPA based on their proportionate share of the statewide revenue limit amount. A corresponding reduction is made to an LEA'S revenue EPA entitlement. LEA'S will receive EPA payments quarterly beginning with the 2013-14 fiscal year.

Proposition 30 provides that all K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

The spending plan must be approved by the governing board during a public meeting. EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs. Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended.

Kingsburg Joint Union High School District 2022-2023 EPA Entitlement **\$2,591,349**

It is proposed that EPA funds will be used to cover salary, benefits and supplies for non-administrative staff.