

RESOLUTION 21-74
2021-22 EDUCATION PROTECTION ACCOUNT (EPA)

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

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012 and Proposition 55 amended this section of the California Constitution; 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; and

WHEREAS, before June 30th of each year, the Director or Supervisor of Fiscal Services shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates that will be available for transfer into 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 the school district; 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 school district shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the 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

WHEREAS, each school district 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 the school district 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 the school district to comply with the additional audit requirements of Article XII, Section 36 may be paid with funding from the Education Protection Account and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, BE IT RESOLVED, that the Governing Board of the Westside Union School District, as required by Article XIII, Section 36 has made the spending determination of the monies received from the Education Protection Account in an open session of a public meeting, following a public hearing in which public testimony was taken, in which discussing regarding the proposed uses of the monies took place; and

BE IT FURTHER RESOLVED, that the Governing Board of the Westside Union School District, in compliance with Article XIII, Section 36(e), with the California Constitution, has determined to spend the monies received from the Education Protection Account as follows:

Fund 01, Resource 1400 Education Protection Account

REVENUES AVAILABLE FOR 2021-22	OBJECT CODE	AMOUNT
Education Protection Account (EPA)	8012	\$ 17,724,703
EXPENDITURES	FUNCTION CODE	
Instruction	1000	\$ 17,724,703

This resolution is passed and adopted on the 29th day of June 2021 in the community of Quartz Hill, California by the following vote:

Ayes:

Noes:

Abstained:

Absent:

ATTEST:

Clerk of the Governing Board