RESOLUTION 23-05

RESOLUTION OF THE GOVERNING BOARD OF THE ROSELAND SCHOOL DISTRICT REGARDING THE EDUCATION PROTECTION ACCOUNT

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;

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 Roseland School District ;

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

PASSED AND ADOPTED by the Governing Board of the Roseland School District this August 17, 2022 by the following vote:

DATED: August 17, 2022

AYES:

NAYS:

ABSTAIN:

ABSENT:

APPROVED:

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Clerk of the Board

Roseland Public Schools
DESTINATION COLLEGE

Education Protection Account (EPA) Funding- Proposition 30

School districts and charter schools (LEAs) receive funds from the Education Protection Account (EPA) based on their proportionate share of the statewide revenue limit amount and general purpose block grant funding. A corresponding reduction is made to an LEA's LCFF-state aid equal to the amount of their EPA entitlement. There is a minimum funding of $200 per ADA and LEAs receive their EPA entitlements quarterly.

All district and charter school boards are required to make spending determinations in an open session of a public meeting and to report on their web sites an accounting of how much money was received from the EPA and how that money was spent.

Source of Revenue: Proposition 30 temporarily increased the state sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers. The increase in the sales tax expired 1-1-17. The high bracket income tax rates that were to expire at the end of 2018 were extended an additional 12 years with the passage of Proposition 55. These tax revenues are deposited into the EPA. [Constitution, Art XIII, Sec 36]

Roseland School District
2022-23 Adopted Budget EPA Revenue and Expenditures
&
2021-22 Estimated Actuals EPA Revenue and Expenditures

2022-23 Adopted Budget	Estimated Revenue: $2,145,300	Expenditures: $2,145,300 Function: 1000 Instruction

2021-22 Estimated Actuals	Estimated Revenue: $3,415,336	Expenditures: $3,415,336 Function: 1000 Instruction