MT. PLEASANT ELEMENTARY SCHOOL DISTRICT
SAN JOSE, CALIFORNIA

RESOLUTION #24/25-32
AUTHORIZING THE USE OF THE 2025/2026 EDUCATION PROTECTION ACCOUNT (EPA) FUNDS

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 Chief Business Officer shall estimate the total amount of revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(1) 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;

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 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;

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 in 2025/2026 shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each school district shall annually publish on its Internet website and 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 school districts shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended by Article XIII, Section 36 of the California Constitution;

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

NOW, THEREFORE, IT IS HEREBY RESOLVED:

The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36, and the spending determination on how the money will be spent shall be made in an open session of a public meeting of the governing board of the Mt. Pleasant School District;

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

APPROVED, PASSED, AND ADOPTED by the Governing Board of the Mount Pleasant School District this 25th day of June 2025, by the following vote:

AYES:

NOES:

ABSENT:

I, Melissa Got-Lopez, Clerk of the Governing Board of the Mount Pleasant School District of Santa Clara County, California, do hereby certify that the foregoing is a full, true and correct copy of a Resolution adopted by the Board at a regular meeting thereof, held at its regular place of meeting at the time and by the vote above stated, which resolution is on file in the office of the said Board.

Clerk _____