RESOLUTION #2627-04 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 State 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 Los Gatos-Saratoga Union High School District.

2. In compliance with Article XIII Section 36(e), with the California Constitution, the governing board has determined to spend the monies received from the Education Protection Act during the 2026-2027 fiscal year on current certificated teacher salaries and benefits.

3. The governing board approves the attached accounting of how much money was received from the Education Protection Account and how that money was spent during the 2025-2026 fiscal year and directs that said report be posted on its Internet website.

PASSED AND ADOPTED by the Board of Trustees of the Los Gatos-Saratoga Joint Union High School District this 10th day of September 2026, by the following vote:

AYES: 3
NOES: Ø
ABSTENTIONS: Ø
ABSENT: 1

President of the Board of Trustees
Los Gatos-Saratoga Union High School District

ATTEST:

Clerk of the Board of Trustees
Los Gatos-Saratoga Union High School District

LOS GATOS-SARATOGA UNION HIGH SCHOOL DISTRICT
EDUCATION PROTECTION ACT 2025-26 EXPENDITURES

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	601,326.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9560	0.00
TOTAL AVAILABLE		601,326.00
EXPENDITURES AND OTHER FINANCING USES		
Certificated Salaries	1000-1999	395,826.11
Classified Salaries	2000-2999	
Employee Benefits	3000-3999	205,499.89
Books and Supplies	4000-4999	
Services and Other Operating Expenditures	5000-5999 (except 5100-5199)	
Subagreements for Services	5100-5199	
Capital Outlay	6000-6999	
Other Outgo (Excluding Indirect Costs)	7000-7299, 7400-7499	
Indirect Costs	7310,7350	
Other Financing Uses	7600-7999	
TOTAL EXPENDITURES AND OTHER FINANCING USES		601,326.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

The spending plan adopted by the governing board requires 2025-26 EPA revenues to be spent on current certificated teacher salaries and benefits.