

RESOLUTION No. 21-25

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE PASO ROBLES JOINT
UNIFIED SCHOOL DISTRICT TO APPROVE ACCOUNTING OF EDUCATION
PROTECTION ACCOUNT**

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

WHEREAS, Proposition 30 added Article XIII, Section 36 to California Constitution effective November 7, 2012 (sun setting December 31, 2017) and Proposition 55 Article XIII, Section 36 to the California Constitution effective November 8, 2016 (commencing January 1, 2018); and,

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); and

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; 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 school district, county offices of education, charter schools and community college districts; 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 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; 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 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; and

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; and

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 Board of Trustees of the Paso Robles Joint Unified School District;
2. In compliance with Article XIII, Section 36, with the California Constitution, the Board of Trustees of the Paso Robles Joint Unified School District has determined to spend the monies received from the Education Protection Act as attached.

PASSED AND ADOPTED by the Board on June 22, 2021, at a duly noticed meeting, motioned by _____, seconded by _____, via a roll call vote: _____.

AYES:

NOES:

ABSENT:

ABSTAIN:

APPROVE:

Board President or Clerk

ATTEST

Board Chair or Secretary