

**Milpitas Unified School District  
Resolution #2018.31  
2018-19 Education Protection Account**

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

**WHEREAS**, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012 (sun setting 12/31/2017), and Proposition 55 Article XIII, Section 36 to the California Constitution effective November 8, 2016 (commencing 01/01/2018);

**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 30<sup>th</sup> 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 deposited 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**, 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**, Milpitas Unified School District, with input from staff, shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the Milpitas Unified 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; 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 shall not be considered administrative costs for purposes of Article XIII, Section 36.

**NOW, THEREFORE, BE IT 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 Milpitas Unified Governing Board.
2. In Compliance with Article XIII, Section 36(e), of the California Constitution, the Milpitas Unified School District has determined to spend the monies received from the Education Protection Act to directly support instructional programs. Since classroom teacher salaries directly support instructional programs, staff recommends utilizing EPA for this purpose.

**PASSED AND ADOPTED** by the Board of Education of the Milpitas Unified School District held on the 12th day of June, 2018 by the following vote:

AYES:

NAYS:

ABSENT:

ABSTENTIONS:

The Governing Board of the Milpitas Unified 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 on the date shown above and by the vote above stated, which Resolution is on file in the office of said Board.

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President, Board of Education

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Secretary, Board of Education