

LIBERTY UNION HIGH SCHOOL DISTRICT
20 Oak Street
Brentwood, California 94513

BOARD AGENDA ITEM

SECTION: Consent Action

Board Meeting Date: June 21, 2023

ISSUE: Consider Approval of Resolution XXXX-XX: 2023-24 Education Protection Account (EPA)

ANALYSIS: The sole authority is given to each school district to determine how the monies received from the Education Protection Account (EPA) are spent in the schools within its jurisdiction with the exception of administrative costs. The Governing Board shall approve the spending determinations in an open session of a public board meeting, held at least annually and prior to the recording of EPA expenditures. For the 2023-24 fiscal year, the Liberty Union High School District is proposing to spend the EPA dollars on Instructional Cost as indicated in the attached resolution.

FISCAL IMPACT: None

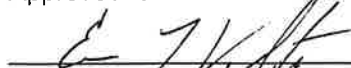
RECOMMENDATION: Approval

Originating Department: Business Office

Submitted/Recommended by: Dina Stewart
Name

Chief Business Officer
Title

Approved for Submission to the Governing Board:


Eric L. Volta, Superintendent

6/7/2023
Date

ITEM No.
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LIBERTY UNION HIGH SCHOOL DISTRICT
Board Resolution #2023-09
2023-24 Budget
RESOLUTION: EDUCATION PROTECTION ACCOUNT

WHEREAS, the voters approved temporary sales and income tax increases with Proposition 30 on November 6, 2012; and voters approved Proposition 55 on November 8, 2016 which allowed the sales tax increase to expire in 2016 while extending the increased income tax rates through 2030.

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012; and Proposition 55 amended Article XIII, Section 36 of the California Constitution effective November 8, 2016 and commencing on January 1, 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) of the California Constitution;

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, 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; and

WHEREAS, each school district 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 the school districts 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 the Liberty Union High School District;

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

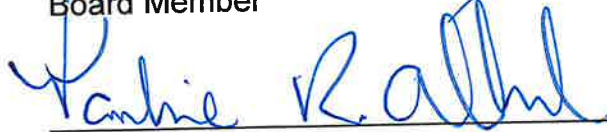
Fund 01, Resource 1400 Education Protection Account

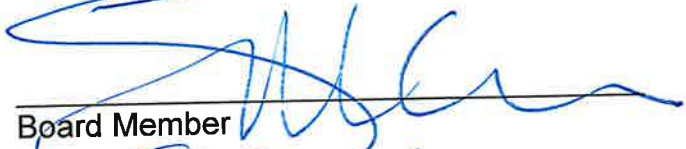
REVENUES AVAILABLE FOR 2023-24	OBJECT CODE	AMOUNT
Education Protection Account (EPA)	8012	\$ 16,817,264.00
EXPENDITURES	FUNCTION CODE	
Instruction	1000	\$ 16,817,264.00

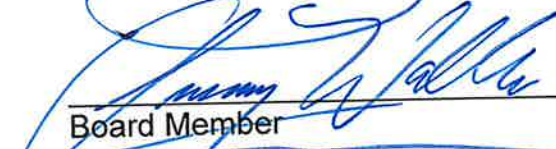
DATED: June 21, 2023


Board Member


Board Member


Board Member


Board Member


Board Member