



## **RESOLUTION 23-31**

### **EDUCATION PROTECTION ACCOUNT SPENDING PLAN**

**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 30<sup>th</sup> of each year, the Chief Business Official 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 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 Moraga School District shall make the spending determinations with respect to monies received from the Education Protection Account in an 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 an open session of a public meeting of the Governing Board of the Moraga School District;
2. In compliance with Article XIII, Section 36(e), with the California Constitution, the Governing Board of the Moraga School District has determined to spend the monies received from the Education Protection Act as shown on the attachment.

**PASSED AND ADOPTED** this 13th day of June 2023, by the Governing Board of the Moraga School District of Contra Costa County, California, by the following vote:

AYES: Larry Jacobs, Janelle Chng, Martha White, Kristin Kraetsch, Richard Severy

NOES: None

ABSENT: None

**I HEREBY CERTIFY** that the foregoing resolution was duly and regularly introduced, passed, and adopted by the members of the Governing Board of the Moraga School District at the public meeting of said Board held on the 13th day of June 2023.



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Julie C. Parks, Secretary to the  
Governing Board, Moraga School District