

14. a. Resolution No. 23-24-32: Education Protection Account for Fiscal Years 2023-24 and 2024-25

Rationale

Proposition 30 was approved by voters on November 6, 2012, which added Article XIII, Section 36 to the California Constitution effective November 7, 2012. 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).

All of the monies in the Education Protection Account are continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts. 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. The monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost. It is required that the governing board of the District 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.

IUSD/Fogarty/Larsen
Board Agenda
June 25, 2024

Attachments


Recommended Motion

Adopt Resolution No. 23-24-32, Education Protection Account for Fiscal Years 2023-24 and 2024-25.

Quick Summary / Abstract

Adopt Resolution No. 23-24-32, Education Protection Account for Fiscal Years 2023-24 and 2024-25.

Supporting Documents

 Resolution No. 23-24-32 Education Protection Account

 EPA Attachment June 2024

**IRVINE UNIFIED SCHOOL DISTRICT
RESOLUTION NO. 23-24-32
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 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, the monies received from the Education Protection Account may be carried over into the next fiscal year;

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.

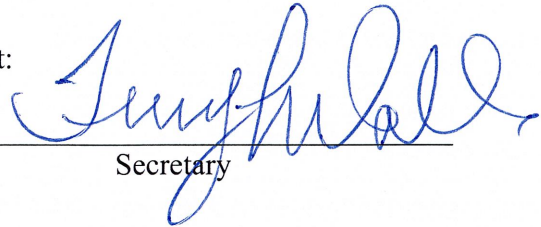
NOW, THEREFORE, IT IS HEREBY RESOLVED:

- 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 the Irvine Unified School District;
- 2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the Irvine Unified School District has determined to spend the monies received from the Education Protection Act as attached.

ADOPTED, SIGNED AND APPROVED this 25th day of June, 2024.

IRVINE UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

By 
Board President

Attest: 
Secretary

**Education Protection Account
Program by Resource Report
Expenditures by Function - Detail**

**Projected Expenditures through: June 30, 2024 and June 30, 2025
For Fund 01, Resource 1400 Education Protection Account**

Description	Object Codes	Projected 2023-24 Amount	Projected 2024-25 Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR			
Adjusted Beginning Fund Balance	9791-9795		
Revenue Limit Sources	8010-8099	7,258,698	7,282,480
Federal Revenue	8100-8299		
Other State Revenue	8300-8599		
Other Local Revenue	8600-8799		
All Other Financing Sources and Contributions	8900-8999		
Deferred Revenue	9650		
TOTAL AVAILABLE		7,258,698	7,282,480
EXPENDITURES AND OTHER FINANCING USES (Functions 1000-9999)			
Instruction	Function Codes		
Instruction-Related Services	1000-1999	7,258,698	7,282,480
Instructional Supervision and Administration			
AU of a Multidistrict SELPA	2100-2150		
Instructional Library, Media, and Technology	2200		
Other Instructional Resources	2420		
School Administration	2490-2495		
Pupil Services	2700		
Guidance and Counseling Services			
Psychological Services	3110		
Attendance and Social Work Services	3120		
Health Services	3130		
Speech Pathology and Audiology Services	3140		
Pupil Testing Services	3150		
Pupil Transportation	3160		
Food Services	3600		
Other Pupil Services	3700		
Ancillary Services	3900		
Community Services	4000-4999		
Enterprise	5000-5999		
General Administration	6000-6999		
Plant Services	7000-7999		
Other Outgo	8000-8999		
	9000-9999		
TOTAL EXPENDITURES AND OTHER FINANCING USES		7,258,698	7,282,480
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		-	-