

To: Board of Trustees	Date:
From: Superintendent/President	November 19, 2024
Subject: Adoption of the 2024-25 Education Protection Account Expenditure Plan	Item Number: 11.F.
Institutional Goal: Accreditation Standard III	Enclosures: Page 1 of 3

BACKGROUND

Proposition 30, Schools and Local Public Safety Protection Act, was passed in November 2012. This proposition temporarily raised the sales and use tax by .25 cents for four years ending December 31, 2016 and raised the income tax rate for high income earners (\$250,000 for individuals and \$500,000 for couples) for seven years to provide continuing funding for local school districts and community colleges. Proposition 30 created an Education Protection Account (EPA) within the general fund to receive and disburse these temporary tax revenues. Proposition 55, passed in November 2016, extended the income tax for high-income earners until December 31, 2030.

Districts have sole authority to determine how the money received from the EPA is spent, provided that the governing board makes these spending determinations in open session of a public meeting of the governing board. Each entity receiving funds must annually publish on its internet website an accounting of how much money was received from the EPA and how that money was spent. Additionally, the annual independent financial and compliance audit required of community colleges verifies whether the funds provided from the EPA have been properly disbursed and expended as required by law. Expenses incurred that comply with these additional audit requirements may be paid from the EPA.

Proposition 30 specifically prohibits the expenditure of EPA funds for administrative salaries and benefits or any other administrative costs. It also prohibits using EPA funds for district-wide administrative activities, such as district-level fiscal and personnel services; activities concerned with directing and managing the operation of a particular campus; and activities for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students.

The EPA expenditure report form and the related reporting guidelines are provided by the California Community Colleges Chancellor’s Office. Attached is the 2024-25 expenditure plan for the board’s adoption.

Also attached for public record is the report of the actual EPA proceeds and expenditures in 2023-24.

FISCAL IMPACT

The proposed expenditures are included in the 2024-25 adopted budget.

RECOMMENDATION

Staff recommends that the board of trustees adopt the 2024-25 Education Protection Account Expenditure Plan.

Administrator Initiating Item: Dennis Curran	Final Disposition:
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