

**IMPERIAL COMMUNITY COLLEGE DISTRICT
Board of Trustees**

Resolution No. 22864

The Education Protection Account Spending Authorization

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 Fiscal Services 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, 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, 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 Imperial Community College District;

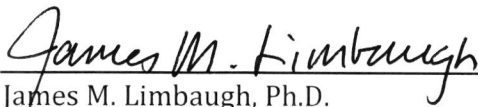
FURTHER RESOLVED, in compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the Imperial Community College District has determined to spend the monies received from the Education Protection Act as stated in Attachment A.

APPROVED AND ADOPTED by the Imperial Community College District Board of Trustees on September 15, 2026 by the following vote:

AYES:

NOES:

ABSENT:



James M. Limbaugh, Ph.D.
Secretary ; Board of Trustees
Imperial Community College District



Erik Ortega
Board President, Board of Trustees
Imperial Community College District

Attachment A

THE EDUCATION PROTECTION ACCOUNT SPENDING AUTHORIZATION
Expenditure Plan

1. Full-time faculty instructional salaries - **\$12,705,764**

Imperial Community College District
Education Protection Account Expenditure Plan
Fiscal Year 2026-27

Fund	Fund Description	Organization	Organization Description	Account	Account Description	Program	Program Description	Actuals
11001	Unrestricted - General	211	Arts and Letters	1110	Instruction Regular Salaries	1501	ESL	976,890.37
11001	Unrestricted - General	211	Arts and Letters	1110	Instruction Regular Salaries	1100	World Language/Speech	1,359,377.88
11001	Unrestricted - General	211	Arts and Letters	1110	Instruction Regular Salaries	1500	English	1,813,019.20
11001	Unrestricted - General	223	Humanities	1110	Instruction Regular Salaries	1000	Fine and Applied Arts	737,440.50
11001	Unrestricted - General	227	Social Science	1110	Instruction Regular Salaries	2200	Social Sciences	925,536.85
11001	Unrestricted - General	228	Behavioral Science	1110	Instruction Regular Salaries	2201	Behavioral Sciences	710,121.17
11001	Unrestricted - General	229	Child Development	1110	Instruction Regular Salaries	1300	Consumer Education/Home Economics	339,282.04
11001	Unrestricted - General	271	Science, Math, Engineering	1110	Instruction Regular Salaries	1700	Mathematics	1,362,528.94
11001	Unrestricted - General	271	Science, Math, Engineering	1110	Instruction Regular Salaries	1900	Physical Sciences	2,691,635.13
11001	Unrestricted - General	332	Agricultural Sciences	1110	Instruction Regular Salaries	0100	Agriculture and Natural Resources	94,019.27
11001	Unrestricted - General	334	Automotive Tech	1110	Instruction Regular Salaries	0900	Engineering and Industrial Tech	126,006.87
11001	Unrestricted - General	339	Welding Technology	1110	Instruction Regular Salaries	0900	Engineering and Industrial Tech	118,770.46
11001	Unrestricted - General	342	Building Construction Technologies	1110	Instruction Regular Salaries	0900	Engineering and Industrial Tech	56,900.38
11001	Unrestricted - General	343	Electrical Residential Technologies	1110	Instruction Regular Salaries	0900	Engineering and Industrial Tech	187,506.36
11001	Unrestricted - General	346	Diesel Technology	1110	Instruction Regular Salaries	0900	Engineering and Industrial Tech	149,488.29
11001	Unrestricted - General	352	Business	1110	Instruction Regular Salaries	0500	Business Management	226,478.65
11001	Unrestricted - General	353	Computer Information Systems	1110	Instruction Regular Salaries	0500	Business Management	358,223.45
11001	Unrestricted - General	357	Office Technologies	1110	Instruction Regular Salaries	0500	Business Management	156,836.34
11001	Unrestricted - General	358	Cisco CCNA Discovery Program	1110	Instruction Regular Salaries	0500	Business Management	104,503.97
11001	Unrestricted - General	622	Administration of Justice	1110	Instruction Regular Salaries	2100	Public Affairs and Services	211,197.88
Total								<u>\$ 12,705,764.00</u>

Proposition 30 was approved by the voters of California on November 6, 2012. Proposition 30 added Article XIII, Section 36 to the California Constitution which not only impacts cash flow patterns in school districts but also has an accountability component. The Proposition provides that all K-14 local agencies have the sole authority to determine how the funds received from Education Protection Account (EPA) are spent, but with the following provisions:

1. The spending plan must be approved by the governing board during a public meeting.
2. EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs.