



**BEFORE THE GOVERNING BOARD OF THE
WEST HILLS COMMUNITY COLLEGE DISTRICT**

**Resolution in the Matter of
Propositions 30 and 55 Education Protection Account (EPA) Spending Plan**

WHEREAS, Proposition 30, The Schools and Local Public Safety Protection Act of 2012, passed in November 2012, Proposition 55 passed in November 2016; and

WHEREAS, Proposition 55, The California Children's Education and Health Care Protection Act of 2016 is an extension of Proposition 30 extending the personal income tax increase through 2030-31. This proposition extends increased income tax for upper-income earners (over \$250,000 for single filers; over \$500,000 for Joint filers; over \$34,000 for head of households) but does not extend the sales and use tax component of Proposition 30 which expired January 1, 2017; and

WHEREAS, the Education Protection Account (EPA) is created in the General Fund to receive and disburse these temporary tax revenues; and

WHEREAS, districts have sole authority to determine how the moneys received from the EPA are spent, provided that the governing board makes these spending determinations in open session of a public meeting of the governing board; and

WHEREAS, 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; and

WHEREAS, the annual independent financial and compliance audit required of community colleges shall ascertain and verify whether the funds provided from the EPA have been properly disbursed and expended as required by law; and

WHEREAS, expenses incurred to comply with these additional audit requirements may be paid from the EPA; and

WHEREAS, EPA expenditures should be recorded annually on the CCFS-311, which can also be used as a template for districts to publish their EPA expenditures on their website; and

WHEREAS, revenue for EPA funds are unrestricted and should be recorded in object code 8630; and

WHEREAS, The Act specifically prohibits the expenditure of EPA funds for administrative salaries and benefits or any other administrative costs.

NOW, THEREFORE, BE IT RESOLVED that the Board of Trustees of the West Hills Community College District approves the use of the estimated \$7,832,946 of Education Protection Account (EPA) proceeds resulting from the passage of Proposition 30 to partially fund instructional salaries and benefits.

The foregoing resolution was adopted this 17th day of May, 2022 at a regular meeting of the governing board hereof by the following vote, to-wit:

Board Member Cantu:	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Abstain	<input checked="" type="checkbox"/> Absent
Board Member Jackson:	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Abstain	<input checked="" type="checkbox"/> Absent
Board Member Levinson:	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Abstain	<input type="checkbox"/> Absent
Board Member Maldonado:	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Abstain	<input type="checkbox"/> Absent
Board Member McKean:	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Abstain	<input type="checkbox"/> Absent
Board Member Oxborrow:	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Abstain	<input type="checkbox"/> Absent
Board Member Raygoza:	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Abstain	<input type="checkbox"/> Absent

Dated: 05/17/2022



 Mark McKean
 President of the Board of Trustees

CERTIFICATION

STATE OF CALIFORNIA)
 COUNTY OF FRESNO)

I, the undersigned, hereby certify that this resolution is a true and correct copy of a resolution adopted on the 17th day of May, 2022, at a regular meeting of the Board of Trustees of the West Hills Community College District, and that such resolution appears in the official minutes of the governing board under that date.

Dated: 05/17/2022


 Nina Oxborrow
 Clerk of the Board of Trustees