

Marin Community College District

Resolution # 2025-12

RESOLUTION REGARDING THE EDUCATION PROTECTION ACCOUNT

RECOGNIZING, the voters of California approved Proposition 30, the Schools and Local Public Safety Protection Act of 2012 passed in November 2012; and

FURTHER RECOGNIZING, the voters of California approved Proposition 55, the California Extension of the Proposition 30 Income Tax Increase Initiative in November 2016.

WHEREAS, Proposition 55 raises the income tax rate for high income earners (\$250,000 for individuals and \$500,000 for couples) through 2030 to provide continuing funding for local school districts and community colleges; and

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

WHEREAS, local 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 web site an accounting of how much money was received from the EPA and how that money was spent; 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, 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, monies deposited into the EPA are prohibited from use for administrative salaries and benefits or any other administrative costs; and

WHEREAS, expenditures can be non-administrative costs such as instruction and student support costs;

THEREFORE, IT IS HEREBY RESOLVED, that for the 2025-2026 budget year, the Marin Community College District (College of Marin) shall expend EPA funds on instructional costs in the form of instructional compensation in order to maintain the District's course offerings.

Adopted this 17th day of June, 2025 by the following roll call vote:

AYES: 7 plus 1 advisory

NOES: 0

ABSENT: 0

STATE OF CALIFORNIA)
)
COUNTY OF MARIN)

I, Jonathan Eldridge, Superintendent/President of the Marin Community College District of Marin County, California, do hereby certify that the foregoing is a true and correct copy of a Resolution adopted by said Board at a regular meeting thereof, held at its regular place of meeting at the time and by the vote above stated.



Secretary to the Board of Trustees