

6/27/17

MARIN COUNTY BOARD OF EDUCATION

RESOLUTION NO. 921

EDUCATION PROTECTION ACCOUNT

WHEREAS, the voters approved temporary sales and income tax increases with Proposition 30 on November 6, 2012; and voters approved Proposition 55 on November 8, 2016 which allowed the sales tax increase to expire in 2016 while extending the increased income tax rates through 2030.

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012; and Proposition 55 amended Article XIII, Section 36 of the California Constitution effective November 8, 2016 and commencing on January 1, 2018.

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) of the California Constitution;

WHEREAS, before June 30<sup>th</sup> 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, 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 Marin County Office of Education.
2. In compliance with Article XIII, Section 36(e), of the California Constitution, the governing board of the Marin County Office of Education has determined to spend the monies received from the Education Protection Act as attached.

PASSED AND ADOPTED by the Marin County Board of Education at a special meeting held on the 27<sup>th</sup> day of June, 2017 by the following vote:

AYES: Garbarino, Goldman, Hellman, Nemzer, Robinson, Warren, Wilson

NOES: None

ABSENT: None

(SEAL)

  
PATRICIA D. GARBARINO, President  
Marin County Board of Education

ATTEST:  
  
MARY JANE BURKE, Secretary  
Marin County Office of Education and  
Marin County Office of Education Superintendent

**Marin County Office of Education**  
**Fund 01, Resource 1400 - Education Protection Account**  
**Fiscal Year: 2017-18**

| <b>Description</b>                                                                    | <b>Object Codes</b> | <b>Amount</b>      |
|---------------------------------------------------------------------------------------|---------------------|--------------------|
| <b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>                                          | 8012                | \$10,082.00        |
| <b>Education Protection Account Entitlement</b>                                       |                     |                    |
| <b>EXPENDITURES AND OTHER FINANCING USES</b>                                          |                     |                    |
| (Objects 1000-7999)                                                                   |                     |                    |
| Instruction                                                                           | 1000-1999           | \$10,082.00        |
| Instruction- Related Services                                                         |                     |                    |
| Instructional Supervision and Administration                                          | 2100-2150           | 0.00               |
| AU of a Multidistrict SELPA                                                           | 2200                | 0.00               |
| Instructional Library, Media, and Technology                                          | 2420                | 0.00               |
| Other Instructional Resources                                                         | 2490-2495           | 0.00               |
| School Administration                                                                 | 2700                | 0.00               |
| Pupil Services                                                                        |                     | 0.00               |
| Guidance and Counselling Services                                                     | 3110                | 0.00               |
| Psychological Services                                                                | 3120                | 0.00               |
| Attendance and Social Work Services                                                   | 3130                | 0.00               |
| Health Services                                                                       | 3140                | 0.00               |
| Speech Pathology and Audiology Services                                               | 3150                | 0.00               |
| Pupil Testing Services                                                                | 3160                | 0.00               |
| Pupil Transportation                                                                  | 3600                | 0.00               |
| Food Services                                                                         | 3700                | 0.00               |
| Other Pupil Services                                                                  | 3900                | 0.00               |
| Ancillary Services                                                                    | 4000-4999           | 0.00               |
| Community Services                                                                    | 5000-5999           | 0.00               |
| Enterprise                                                                            | 6000-6999           | 0.00               |
| General Administration                                                                | 7000-7999           | 0.00               |
| Plant Services                                                                        | 8000-8999           | 0.00               |
| Other Outgo                                                                           | 9000-9999           | 0.00               |
| <b>TOTAL EXPENDITURES AND OTHER FINANCING SOURCES</b>                                 |                     | <b>\$10,082.00</b> |
| <b>BALANCE (Total Available minus Total Expenditures and Other Financing Sources)</b> |                     | <b>\$ 0.00</b>     |