RESOLUTION #25-26-15

BEFORE THE SAN JOAQUIN COUNTY BOARD OF EDUCATION:

A RESOLUTION APPROVING SPENDING DETERMINATION FOR THE EDUCATION PROTECTION ACCOUNT

WHEREAS, the voters approved Proposition 30 on November 6, 2012, and subsequently approved Proposition 55 on November 8, 2016, to extend the Education Protection Act through the year 2030;

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 Business 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 San Joaquin County Board of Education, with input from staff, shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the County 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; and,

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, BE IT 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 San Joaquin County Board of Education.

2. In compliance with Article XIII, Section 36(e), of the California Constitution, the San Joaquin County Board of Education has determined to spend the monies received from the Education Protection Act as attached.

APPROVED AND ADOPTED, this 16th day of June 2026, by the following vote:

AYES: **Giannoni, Winn, Andrade, Gebhardt, Vogel**

NOES:

ABSTAIN:

ABSENT:

[redacted]

Jordan Giannoni, Ed.D., President
San Joaquin County Board of Education

ATTEST:

[redacted]

Troy A. Brown, Ed.D., Secretary
San Joaquin County Board of Education

2026-27
Education Protection Account
Program by Resource Report
Expenditures by Function - Detail

Expenditures estimated through: June 30, 2027

Description - Resource 1400 Education Protection Account	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	$0.00
Revenue Limit Sources	8010-8099	$0.00
Federal Revenue	8100-8299	$0.00
Other State Revenue	8300-8599	$0.00
Other Local Revenue	8600-8799	$0.00
All Other Financing Sources and Contributions	8900-8999	$0.00
Deferred Revenue	9650	$0.00
TOTAL AVAILABLE		**$0.00**
SJCOE transferred the EPA funds to the Community Schools Resource 0240 and expended the funds in the functions listed below in accordance to provisions of Prop 30, Article XIII, Section 36.		
EXPENDITURES AND OTHER FINANCING SOURCES		
Description - Resource 0240 Community Schools		
All Other Financing Sources and Contributions	8091	**$0.00**
Less Expenditures (Objects 1000-7999)	**Function Codes**	
Instruction	1000-1999	$0.00
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		
Guidance and Counseling 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
TOTAL EXPENDITURES AND OTHER FINANCING USES		**$0.00**
BALANCE (Total Sources and Contribution minus Total Expenditures)		**$0.00**