May 13, 2020

To: Nancy Magee, County Superintendent of Schools

From: Denise Porterfield
Deputy Superintendent, Business Services Division

Subject: Resolution Regarding Expenditures of Education Protection Account Funding

Article XIII, Section 36 of the California Constitution requires that monies received from the Education Protection Account not be used for salaries or benefits for administrators or any other administrative cost. For County Offices of Education, administration is defined as cabinet level employees only.

San Mateo County Office of Education will receive $200 per ADA by June 30, 2020, and the estimated amount is $15,836. Funds will be used to reduce the contribution for SMCOE’s Court School Program. Board action is requested approving the use of the monies received from the Education Protection Account as reflected in the attached Resolution No. 20-32.

Attachment

Approved and Recommended to the Board:

Nancy Magee, County Superintendent of Schools
RESOLUTION No. 20-32

SAN MATEO COUNTY BOARD OF EDUCATION
STATE OF CALIFORNIA

RESOLUTION REGARDING EXPENDITURES OF
EDUCATION PROTECTION ACCOUNT FUNDING

Whereas, the voters approved Proposition 30 on November 6, 2012, and Proposition 55 on November 8, 2016; and

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

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); and

Whereas, before June 30 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(f) that will be available for transfer into the Education Protection Account during the next fiscal year; and

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; and

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; and

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; and

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; and

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; and

Whereas, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost; and
Whereas, each community college district, county office of education, school district, and charter school shall annually publish on its website an accounting of how much money was received from the Education Protection Account and how that money was spent; and

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 the monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and will be used towards expenditure in the Court Schools program.

Regularly Passed And Adopted this Twentieth Day of May 2020, by the San Mateo County Board of Education in Redwood City, California.

San Mateo County
Board of Education

President