

IN THE COUNTY BOARD OF EDUCATION
OF
CONTRA COSTA COUNTY, STATE OF CALIFORNIA

In the Matter of Resolution of the)	
Contra Costa County Board of Education)	
Authorizing the Spending of Education)	Board Resolution No. 29-25/26
Protection Account Funds for Fiscal Year)	
2026-27)	
Court Schools)	

WHEREAS, the voters approved 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; and

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, Proposition 30 added 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; 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 36(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 Contra Costa County Board of Education 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 Internet 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 Account and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, BE IT RESOLVED THAT:

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

PASSED AND ADOPTED this 10th day of June 2026 by the following vote of the Board:

AYES: Butler, Lewis, Llamas, Maxwell, Nathan-Heiss

NOES: 0

ABSTAIN: 0

ABSENT: 0

I hereby certify that the foregoing resolution was duly introduced, passed and adopted.



Sarah G. Butler, President
Contra Costa County Board of Education