



RIVERSIDE COUNTY BOARD OF EDUCATION
3939 THIRTEENTH STREET P.O. BOX 868 RIVERSIDE, CA 92502-0868

RESOLUTION NO. 23-25
RESOLUTION REGARDING THE EDUCATION PROTECTION ACCOUNT

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 Article XIII; Section 36 to the California Constitution effective November 8, 2016 (commencing 01/01/2018); 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 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 the county office of education; 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 county office of education 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 Riverside 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 county office of education 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 the county office of education 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

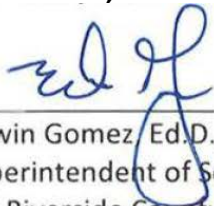
WHEREAS, expenses incurred by the county office of education to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, BE IT RESOLVED that 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 Riverside County Board of Education; and

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

APPROVED, ADOPTED, AND SIGNED THIS 11th DAY OF JUNE, 2025.


Elizabeth F. Romero, President
Riverside County Board of Education


Edwin Gomez Ed.D., Riverside County
Superintendent of Schools, and Secretary to
the Riverside County Board of Education



REGULAR BOARD MEETING June 11, 2025

DATE: June 11, 2025

TO: Elizabeth Romero, President and Members
Riverside County Board of Education

FROM: Heather Williams, Ed.D., Riverside County Associate Superintendent of Schools

SUBJECT: ACTION ITEM 6.2 – RESOLUTION NO. 23-25 EDUCATION PROTECTION ACCOUNT

PRESENTER: Scott S. Price, Ph.D., Associate Superintendent, Administrative Services

STAFF RECOMMENDATION: Adopt Resolution No. 23-25 as presented.

BACKGROUND INFORMATION: On November 6, 2012, the voters approved Proposition 30, The Schools and Local Public Safety Protection Act 2012, which amended the California Constitution. Passage of this Proposition temporarily increased the sales tax rate for all California residents and the personal income tax rates for upper income taxpayers. Proposition 30 created a new account within the Proposition 98 minimum guarantee entitled the Education Protection Account (EPA).

On November 8, 2016, voters approved Proposition 55, which extended the temporary sales tax rate to the benefit of the Education Protection Account. These estimated amounts are distributed quarterly to the Riverside County Office of Education (RCOE) and Courage to Build Knowledge Charter School (CBK).

The overall spending authority of the County Superintendent or that of the charter schools is not increased by this account. These funds may not be expended for any administrative purpose, nor may indirect costs be charged to the account. The County Board will appropriate these funds at annual budget adoption.

CURRENT CONSIDERATIONS: The RCOE's estimated revenue from EPA is \$54,622. The CBK's estimated revenue from the EPA is \$125,000 for 2025-26.

The Associate Superintendent, Administrative Services will review this item with the Board at its June 11, 2025, meeting.

REVIEW BY OTHERS: Executive Director, Fiscal Services

FISCAL IMPACT: None

ATTACHMENTS: Resolution No. 23-25; RCOE 2025-26 EPA Fiscal Report; CBK 2025-26 EPA Fiscal Report

LEGAL REFERENCES: Article XIII, Section 36, Subdivision (e), Paragraph (3), of the California Constitution

**Riverside County Office of Education
2025-2026 Education Protection Account
Alternative Education**

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
Local Control Funding Formula Sources	8010-8099	54,622.00
Federal Revenue	8100-8299	
Other State Revenue	8300-8599	
Other Local Revenue	8600-8799	
All Other Financing Sources and Contributions	8900-8999	
Deferred Revenue	9650	
TOTAL AVAILABLE		54,622.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)	Function Codes	
Instruction	1000-1999	54,622.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	
AU of a Multidistrict SELPA	2200	
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	
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	
General Administration	7000-7999	
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		54,622.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

CBK Charter School
2025-2026 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
Local Control Funding Formula Sources	8010-8099	125,000.00
Federal Revenue	8100-8299	
Other State Revenue	8300-8599	
Other Local Revenue	8600-8799	
All Other Financing Sources and Contributions	8900-8999	
Deferred Revenue	9650	
TOTAL AVAILABLE		125,000.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)	Function Codes	
Instruction	1000-1999	125,000.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	
AU of a Multidistrict SELPA	2200	
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	
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	
General Administration	7000-7999	
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		125,000.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00