RESOLUTION NO. 2014-08

RESOLUTION OF THE BOARD OF TRUSTEES OF THE
DEL MAR UNION SCHOOL DISTRICT
FOR FISCAL YEAR 2014-2015
REGARDING THE EDUCATION PROTECTION ACCOUNT

WHEREAS, the voters approved Proposition 30 on November 6, 2012;

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 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 Del Mar Union School District;

2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the Del Mar Union School District has determined to spend the monies received from the Education Protection Act on instruction and instruction related services (i.e. instructional materials; instructional library media and technology; pupil services).

PASSED AND ADOPTED this day June 25, 2014 by the following vote:

AYES: 5
NOES: 0
ABSTAIN: 0
ABSENT: 0

Clerk of the Board of Trustees of the Del Mar Union School District