

Agenda Item Details

Meeting	Jun 10, 2026 - Regular Board Agenda (#2686)
Category	9. CONSENT ACTION ITEMS
Subject	H. Request Adoption of the 2026-27 Resolution to Approve the Spending Plan for the Education Protection Account (EPA)
Access	Public
Type	Action (Consent)
Preferred Date	Jun 10, 2026
Absolute Date	Jun 10, 2026
Fiscal Impact	No
Budgeted	No
Recommended Action	Adopt the 2026-27 resolution to approve the spending plan for the Education Protection Account (EPA).

Public ContentAdministrator

Dr. David M. Toston, Sr., County Superintendent of Schools
Stephanie Gomez, Assistant Superintendent, Business Services
Lauren Nguyen, Director, Internal Business Services

Background

On November 6, 2012, the voters of California approved Proposition 30, which temporarily increased the state's sales tax and the personal income tax rates for upper-income taxpayers. Part of the revenue generated would be used to support Local Educational Agency (LEA) funding, with the remainder helping to balance the state budget.

Revenues generated from Proposition 30 are deposited into a state account called the Education Protection Account (EPA). The EPA began on January 1, 2012, and continues for seven years (December 31, 2018), during the time that Proposition 30 will be effective. Proposition 55 was approved on November 8, 2016, which extends the EPA account through 2030.

Current Status

Enclosed is the Santa Clara County Office of Education's estimated EPA spending plan for 2026-27. The creation of the EPA by Proposition 30 also comes with some accountability components. One requirement is having the spending plan approved by the governing board during a public meeting. Another requirement is that the LEA must publish on its website (each year) an accounting of the estimated revenue it will receive from the EPA and how much will be expended. In addition, EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs.

Student Impact

Students throughout the County of Santa Clara enrolled in Alternative Education Court schools, and the Opportunity Youth Academy will benefit from access to innovative, high-quality education that promotes literacy and academic achievement and supports child wellness, which is aligned with SCCBOE Board Priorities: Cradle to Career and The Whole Child. These initiatives are also in alignment with the [Bill of Rights for Children and Young Adults for Santa Clara County](#), which promotes a relevant and engaging education that provides training to develop life skills and knowledge, as well as opportunities to apply them for their growth.

[2026-27 EPA Spending Plan.pdf \(107 KB\)](#)

[06102026 RESOLUTION Education Protection Account for 2026-27.pdf \(154 KB\)](#)

Administrative Content

Motion & Voting

Approve Consent Action Items as listed in Item #9 Consent Action Items.

Motion by Jessica Speiser, second by Raeena Lari.

Final Resolution: Motion Carries

Yes: Raeena Lari, Don Rocha, Victoria Chon, Jessica Speiser, Tara Sreekrishnan

Approve item 9E.

Motion by Victoria Chon, second by Jessica Speiser.

Final Resolution: Motion Carries

Yes: Raeena Lari, Don Rocha, Victoria Chon, Jessica Speiser, Tara Sreekrishnan

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RESOLUTION APPROVING EDUCATION PROTECTION ACCOUNT FOR 2026-27

**SANTA CLARA COUNTY BOARD OF EDUCATION
RESOLUTION No. 2686-5**

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

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012; 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 30th of each year, the State 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 10 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 an 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 costs; 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 an open session of a public meeting of the governing board of the Santa Clara County Office of Education; and,
2. In compliance with Article XIII, Section 36(e) of the California Constitution, the governing board of the Santa Clara County Office of Education adopts this Resolution approving the proposed uses of the monies received from the Education Protection Account as attached.

PASSED AND ADOPTED by the County Board of Education at a meeting held on June 10, 2026, by the following vote:

AYES: Raeena Lari, Don Rocha, Victoria Chon, Jessica Speiser, Tara Sreekrishnan

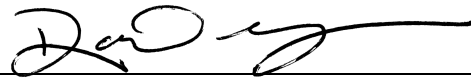
NOES: None

ABSTAIN: None

ABSENT: Maimona Afzal Berta, Jorge Pacheco



Victoria Chon, President
Santa Clara County Board of Education



Dr. David M. Toston, Sr.
County Superintendent of Schools

EDUCATION PROTECTION ACCOUNT REVENUE AND EXPENDITURE SUMMARY

FISCAL YEAR 2026-27
(General Fund, Resource 1400)

DESCRIPTION	FUNCTION	ESTIMATED AMOUNT
REVENUE		
Local Control Funding Formula Sources (Object 8012)		91,000.00
TOTAL AVAILABLE		91,000.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction (Teacher Salaries and Benefits)	1000-1999	35,000.00
Instruction -Related Services		
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
Pupil Services		
Guidance and Counseling Services	3110	56,000.00
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
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
County Office of Education Only		
County Services to Districts (without regard to Function) (Goal 8600)	various	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		91,000.00
BALANCE (Total Available minus Expenditures & Other Financing Uses)		

Funds budgeted for non-administrative salaries and benefits for Juvenile Court Schools and Opportunity Youth Academy (OYA).