

ALAMEDA UNIFIED SCHOOL DISTRICT
Alameda, California

June 24, 2025

Resolution No. 2024-2025.82

Adoption of the 2025-26 Education Protection Account Spending Plan

WHEREAS, the voters of California 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 (sunset 12/31/2017), and Proposition 55 Article XIII, Section 36 to the California Constitution effective November 8, 2016 (commenced 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 Fiscal 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 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 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 governing board of the Alameda Unified School District; and

2. In compliance with Article XIII, Section 36(e) of the California Constitution, the governing board of the Alameda Unified School District has determined to spend the monies received from the Education Protection Act as attached.

PASSED AND ADOPTED by the following vote this 24th day of June, 2025:

AYES: 4 MEMBERS: Lym, LaLonde, Little, Williams

NOES: _____ MEMBERS: _____

ABSENT: 1 MEMBERS: Hall

ATTEST:



Timothy Scuderi (06/25/2025 11:11 PDT)

on behalf of:

Pasquale Scuderi, Secretary
Board of Education
Alameda Unified School District


Gary K Lym (06/25/2025 14:13 PDT)

Gary K. Lym, President
Board of Education
Alameda Unified School District

2025-2026 Education Protection Account (EPA) Spending Plan

The revenues generated from Proposition 55 are deposited into a state account called the Education Protection Account (EPA). Alameda Unified School District will receive funds from the EPA based on the District's proportionate share of the statewide revenue limit amount. The State of California will make a corresponding reduction to Alameda Unified's Local Control Funding (LCFF) entitlement. Alameda Unified will receive quarterly EPA payments during the 2025-2026 Fiscal Year.

Proposition 55 provides that all K-14 local agencies have the sole authority to determine how the EPA funds are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs.
- Refer to the attached list of functions for which EPA funds may be used.
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended.

Alameda Unified School District estimated 2025-2026 EPA Entitlement

\$1,760,948

It is proposed that EPA funds be used to cover salary and benefit costs of non-administrative certificated staff.

2025-26 Education Protection Account			
Expenditures by Function			
Description	Function	25-26 Budget	Projected Total for the year
Ed Protection A/C Revenue (EPA - Prop 30 Nov 2012)		\$1,760,948	\$1,760,948
Instruction - Teacher's Salaries	1000	1,405,610	
Instruction - State Teachers' Retirement System, certificated	1000	268,470	
Instruction - Medicare, certificated	1000	20,382	
Instruction - Health & Welfare Benefits, certificated	1000	0	
Instruction - State Unemployment Insurance, certificated	1000	703	
Instruction - Worker's Compensation Insurance, certificated	1000	44,277	
Instruction - Other Post-Employment Benefits	1000	21,506	
Total Expenditures		\$1,760,948	\$1,760,948

Excerpt of Frequently Asked Questions from the California Department of Education's website (<http://www.cde.ca.gov/fg/ac/ac/sacsfaq.asp>):

11. Specifically, for what types of activities may EPA funds be used?

Except as provided below for COEs, the following tables of SACS functions show the activities for which EPA funds may and may not be used:

1000–1999 INSTRUCTION

SACS Function	Chargeable to EPA?
1000 Instruction	Yes
1110 Special Education: Separate Classes	Yes
1120 Special Education: Resource Specialist Instruction	Yes
1130 Special Education: Supplemental Aids and Services in Regular Classrooms	Yes
1180 Special Education: Nonpublic Agencies/Schools	Yes
1190 Special Education: Other Specialized Instructional Services	Yes

12.

2000–2999 INSTRUCTION-RELATED SERVICES

SACS Function	Chargeable to EPA?
2100 Instructional Supervision and Administration	No
2110 Instructional Supervision (optional)	No
2120 Instructional Research (optional)	No
2130 Curriculum Development (optional)	No
2140 In-house Instructional Staff Development (optional)	No
2150 Instructional Administration of Special Projects (optional)	No
2200 Administrative Unit (AU) of a Multidistrict SELPA	No
2420 Instructional Library, Media, and Technology	Yes
2490 Other Instructional Resources	Yes
2495 Parent Participation (optional)	Yes
2700 School Administration	No

13.

3000–3999 PUPIL SERVICES

SACS Function	Chargeable to EPA?
3110 Guidance and Counseling Services	Yes
3120 Psychological Services	Yes
3130 Attendance and Social Work Services	Yes
3140 Health Services	Yes
3150 Speech Pathology and Audiology Services	Yes

3160	Pupil Testing Services	Yes
3600	Pupil Transportation	Yes
3700	Food Services	Yes
3900	Other Pupil Services	Yes

14.
4000–4999 ANCILLARY SERVICES

SACS Function		Chargeable to EPA?
4000	Ancillary Services	Yes
4100	School-Sponsored Co-curricular (optional)	Yes
4200	School-Sponsored Athletics (optional)	Yes
4900	Other Ancillary Services (optional)	Yes

15.
5000–5999 COMMUNITY SERVICES

SACS Function		Chargeable to EPA?
5000	Community Services	Yes
5100	Community Recreation (optional)	Yes
5400	Civic Services (optional)	Yes
5900	Other Community Services (optional)	Yes

16.
6000–6999 ENTERPRISE

SACS Function		Chargeable to EPA?
6000	Enterprise	No

17.
7000–7999 GENERAL ADMINISTRATION

SACS Function		Chargeable to EPA?
7100	Board and Superintendent	No
7110	Board	No
7120	Staff Relations and Negotiations (optional)	No
7150	Superintendent (optional)	No
7180	Public Information (optional)	No
7190	External Financial Audit—Single Audit	No
7191	External Financial Audit—Other	No
7200	Other General Administration	No
7210	Indirect Cost Transfers	No
7300	Fiscal Services (optional)	No

7310	Budgeting (optional)	No
7320	Accounts Receivable (optional)	No
7330	Accounts Payable (optional)	No
7340	Payroll (optional)	No
7350	Financial Accounting (optional)	No
7360	Project-Specific Accounting (optional)	No
7370	Internal Auditing (optional)	No
7380	Property Accounting (optional)	No
7390	Other Fiscal Services (optional)	No
7400	Personnel/Human Resources Services (optional)	No
7410	Staff Development (optional)	No
7430	Credentials (optional)	No
7490	Other Personnel/Human Resources Services (optional)	No
7500	Central Support (optional)	No
7510	Planning, Research, Development, and Evaluation (optional)	No
7530	Purchasing (optional)	No
7540	Warehousing and Distribution (optional)	No
7550	Printing, Publishing, and Duplicating (optional)	No
7600	All Other General Administration (optional)	No
7700	Centralized Data Processing	No

18.

8000–8999 PLANT SERVICES

SACS Function		Chargeable to EPA?
8100	Plant Maintenance and Operations	Yes
8110	Maintenance (optional)	Yes
8200	Operations (optional)	Yes
8300	Security (optional)	Yes
8400	Other Plant Maintenance and Operations (optional)	Yes
8500	Facilities Acquisition and Construction	Yes
8700	Facilities Rents and Leases	Yes

19.

9000–9999 OTHER OUTGO

SACS Function		Chargeable to EPA?
9100	Debt Service	Yes
9200	Transfers Between Agencies	Yes