



Agenda Item Details

Meeting	Jul 09, 2025 - REGULAR MEETING AGENDA
Category	10. CONSENT CALENDAR
Subject	O. Adopt Resolution Approving the Chula Vista Elementary School District's 2025-26 Estimated Education Protection Account Expenditures
Access	Public
Type	Action (Consent)

Public Content

PREPARED BY:

Business Services and Support

ITEM TITLE:

Adopt Resolution Approving the Chula Vista Elementary School District's 2025-26 Estimated Education Protection Account Expenditures

BACKGROUND INFORMATION:

In accordance with Article XIII, Section 36, of the California Constitution, each school district, charter school, community college district, and county office of education must determine how funds received from the Education Protection Account (EPA) will be spent in its schools. Each Governing Board must make the spending determinations in an open session of a public meeting. The language in the constitutional amendment requires that funds shall not be used for the salaries or benefits of administrators or any other administrative costs.

EPA funds are part of the District's Local Control Funding Formula (LCFF) estimated funding and do not represent additional funds above the LCFF estimate. The LCFF is funded by local property taxes, State aid, and State EPA funds. The EPA (Proposition 30) sales tax increase expired on December 31, 2016, whereas the EPA income tax increase expired on December 31, 2018. On November 8, 2016, California voters passed Proposition 55, which extends by twelve years the temporary personal income tax increases enacted in 2012 on high-income earners through 2030.

The attached Resolution includes 2025-26 estimated EPA expenditures based on an established formula. EPA apportionments will be certified late in fiscal year 2025-26. The District must post on its website an accounting of funds received from the EPA and how funds will be spent. The District's annual independent financial and compliance audit must also verify that EPA funds were properly disbursed and expended.

ADDITIONAL DATA:

Additional information is available for review in the Office of the Assistant Superintendent of Business Services and Support.

FISCAL IMPACT/FUNDING SOURCE:

A copy of the District's estimated \$35,694,987 in EPA expenditures through June 30, 2026, is attached as Exhibit "A" to the resolution.

STAFF RECOMMENDATION:

Recommend adoption.

3BSS.02 EPA Brd Item Reso June 2025 with Exhibit A.pdf (103 KB)

02 EPA Brd Item Reso July 2025 with Exhibit A.pdf (103 KB)

Administrative Content

CHULA VISTA ELEMENTARY SCHOOL DISTRICT

RESOLUTION NO. 2025-26.002

Resolution Approving the Chula)
Vista Elementary School District's)
2025-26 Estimated Education)
Protection Account Expenditures)

On motion of Member TOLSTON, seconded by Member TAMAYO, the following resolution is adopted:

WHEREAS, California voters 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 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 following 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, charter schools, community college districts, and county offices of education; and

WHEREAS, monies deposited into 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 school district, charter school, community college district, or 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 Board of Education 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 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 school district, charter school, community college district, and county office of education 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 school districts, charter schools, community college districts, and county offices 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 school districts, charter schools, community college districts, and county offices of education to comply with the additional audit requirements of Article XIII, Section 36, may be paid with funds from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, BE IT RESOLVED, ORDERED, AND DECLARED by the Board of Education of the Chula Vista Elementary School District as follows:

Section 1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36, of the California Constitution; and the spending determinations on how the money will be spent shall be made in an open session of a public meeting of the Board of Education of the Chula Vista Elementary School District.

Section 2. In compliance with Article XIII, Section 36(e), of the California Constitution, the Board of Education of the Chula Vista Elementary School District has determined to spend the monies received from the Education Protection Account as provided in Exhibit "A," attached hereto and incorporated herein by this reference.

PASSED AND ADOPTED by the Board of Education of the Chula Vista Elementary School District, County of San Diego, State of California, this 9th day of July 2025 by the following vote:

AYES: DOMINGUEZ CERVANTES, RAMIREZ DOMINGUEZ,
TAMAYO, TOLSTON, UGARTE

NOES: NONE

ABSTAIN: NONE

ABSENT: NONE

STATE OF CALIFORNIA)
) ss
COUNTY OF SAN DIEGO)

I, Eduardo Reyes, Secretary to the Board of Education of the Chula Vista Elementary School District of San Diego County, California, do hereby certify that the foregoing is a full, true, and correct copy of a resolution duly adopted by said Board at a regular meeting thereof on the date and by the vote above stated, which resolution is on file and of record in the Office of said Board.


Secretary to the Board of Education

EXHIBIT "A"
2025-26 Education Protection Account
Program by Resource Report
Expenditures by Function - Detail

Proposed Expenditures through: June 30, 2026
For Fund 01, Resource 1400 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	35,694,987.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		35,694,987.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	35,694,987.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
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	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		35,694,987.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00