

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
2930 Gay Avenue, San Jose, CA 95127

6.1

Office of Superintendent of Schools

ITEM REQUIRING ATTENTION - BOARD OF TRUSTEES

To the Board of Trustees:

July 7, 2025

Subject: Education Protection Account (EPA) Spending Plan for 2025-2026

Type: Action (Consent)

Support Information: Proposition 30 grants K-14 local agencies full authority to determine how EPA funds are used, subject to the following conditions:

- The governing board must approve the spending plan at a public meeting.
- EPA funds may not be used for administrative salaries, benefits, or other administrative costs, as defined by the account code structure.
- Each year, the agency must publish the amount received and how funds were spent on its website.
- The annual financial audit must verify compliance with Proposition 30 spending requirements. Costs related to this audit are an allowable EPA expense.
- Noncompliance with spending requirements may result in civil or criminal penalties.

District Spending Plan (2025–2026):

The District will allocate \$13,840,766 in EPA funds toward teacher salaries and benefits, by shifting expenditures from resource 0000 (unrestricted) to resource 1400 (EPA). No administrative costs will be charged to the EPA resource.

Fiscal Impact: None

Budget Source: Not Applicable

Recommended Action: It is the recommendation of the Superintendent that the Board of Trustees approve the District's Education Protection Account (EPA) Spending Plan for 2025-2026.

ARUESD
Board Approved

7/17/25
P. 2

Approved by: Teresa DeCelles  Title: Assistant Superintendent, Business Services

To the Board of Trustees:

Meeting: July 17, 2025
Regular Board Meeting

Recommend Approval

6-1
Agenda Placement

Germán Cerda, Superintendent

DISPOSITION BY BOARD OF TRUSTEES

Motion by: MP Seconded by: MN

Approved: 4 Not Approved: 1 Tabled: _____

1 Absent
Quintero

Alum Rock Union Elementary (69369) - Budget Development

6/12/25

EDUCATION PROTECTION ACCOUNT

		Calculated* 2022-23	CDE P-2 Certification* 2023-24	Calculated* 2023-24	Estimated P-2 2024-25	Calculated* 2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT											
A-1	Total ADA for EPA Minimum	8,075.46	7,565.29	7,569.39	7,114.61	7,114.61	6,991.01	6,823.64	6,477.92	6,107.11	5,764.53
A-2	Minimum Funding per ADA	200	200	200	200	200	200	200	200	200	200
A-3	EPA Minimum Funding (A-1 * A-2)	\$ 1,615,092	\$ 1,513,058	\$ 1,513,878	\$ 1,422,922	\$ 1,422,922	\$ 1,398,202	\$ 1,364,728	\$ 1,295,584	\$ 1,221,422	\$ 1,152,906
EPA PROPORTIONATE SHARE CAP											
B-10	2012-13 Deficit Base RL/Charter Rate (adjusted for COLA eff. 21/22)	\$ 6,214.53	\$ 6,725.36	\$ 6,725.36	\$ 6,797.32	\$ 6,797.32	\$ 6,953.66	\$ 7,163.66	\$ 7,408.66	\$ 7,653.89	\$ 7,902
B-11	Current Year Funded ADA, excluding NSS	8,075.46	7,569.39	7,569.39	7,114.61	7,114.61	6,991.01	6,823.64	6,477.92	6,107.11	5,764.53
B-11	2012-13 Deficit Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	61.55	66.61	66.61	67.32	67.32	68.87	70.45	72.07	73.73	75.43
B-12	Current Year Funded ADA, including NSS	8,075.46	7,569.39	7,569.39	7,114.61	7,114.61	6,991.01	6,823.64	6,477.92	6,107.11	5,764.53
B-12	Adjusted Total Revenue Limit	\$ 50,682,233	\$ 51,411,070	\$ 51,411,070	\$ 48,839,237	\$ 48,839,237	\$ 49,094,578	\$ 49,362,962	\$ 48,459,571	\$ 47,193,425	\$ 45,985,442
B-10	Current Year Adjusted NSS Allowance	\$ 50,682,233	\$ 51,383,223	\$ 51,411,070	\$ 48,839,237	\$ 48,839,237	\$ 49,094,578	\$ 49,362,962	\$ 48,459,571	\$ 47,193,425	\$ 45,985,442
B-17	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 27,515,839	\$ 25,714,884	\$ 25,714,456	\$ 25,922,204	\$ 25,922,204	\$ 25,801,326	\$ 25,632,555	\$ 25,264,150	\$ 24,836,357	\$ 24,407,307
B-18	Local Revenue/In-Lieu of Property Taxes	\$ 23,166,394	\$ 25,668,339	\$ 25,696,614	\$ 22,917,033	\$ 22,917,033	\$ 23,293,252	\$ 23,730,407	\$ 23,195,421	\$ 22,357,068	\$ 21,578,135
B-18	EPA Proportionate Share Cap (B-16 - B-17; if less than 0, B-18 = 0)										
EPA PROPORTIONATE SHARE											
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$50,682,233	\$51,383,223	\$51,411,070	\$48,839,237	\$48,839,237	\$49,094,578	\$49,362,962	\$48,459,571	\$47,193,425	\$45,985,442
C-2	Statewide EPA Proportionate Share Ratio (as of P-2 certification)		21.98880689%	21.98880689%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%
C-3	EPA Proportionate Share (C-1 * C-2)	\$ 6,511,725	\$ 11,298,558	\$ 11,330,157	\$ 13,768,780	\$ 13,768,780	\$ 13,840,766	\$ 13,916,429	\$ 13,661,745	\$ 13,304,792	\$ 12,964,237
EPA ENTITLEMENT											
D-1	EPA Entitlement (if C-3 < B-18, then C-3; else B-18); (if C-3 and B-18 < A-3, then A-3)	\$ 6,511,725	\$ 11,298,558	\$ 11,330,157	\$ 13,768,780	\$ 13,768,780	\$ 13,840,766	\$ 13,916,429	\$ 13,661,745	\$ 13,304,792	\$ 12,964,237
D-2	Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D-3	Adjusted EPA Entitlement (D-1 + D-2)	6,511,725	11,298,558	11,330,157	13,768,780	13,768,780	13,840,766	13,916,429	13,661,745	13,304,792	12,964,237
D-4	Prior Year Annual Adjustment	(466,916)	\$ 52,227	52,227	\$ 31,599	31,599					
D-5	P2 Entitlement Net of PY Adjustment	6,044,809	\$ 11,350,785	11,382,384	\$ 13,800,379	13,800,379	13,840,766	13,916,429	13,661,745	13,304,792	12,964,237
C-2	Statewide EPA Proportionate Share Ratio (as of Annual certification)	12.84814107%	22.03836064%	22.03836064%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%
	Adjusted EPA Allocation (used to calculate LCFF Revenue)	\$ 12,848,141	\$ 11,330,157	\$ 11,330,157	\$ 13,768,780	\$ 13,768,780	\$ 13,840,766	\$ 13,916,429	\$ 13,661,745	\$ 13,304,792	\$ 12,964,237

*CDE P-2 Certification and Calculated columns can be compared to determine accruals debts. Enter accrual information on Data Entry tab.

**A miscellaneous adjustment increases EPA State Aid (object 8012) funding in lieu of iso an LEA when it is overpaid. EPA State Aid offsets LCFF State Aid (object 8011). It is calculated a single time at P2.