

David W. Gordon
Superintendent

2017-2018 SCOE Education Protection Account Expenditures

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Proposition 30, *The Schools and Local Public Safety Protection Act of 2012*, approved by voters on November 6, 2012, temporarily increased the state sales tax rate for all taxpayers and the personal income tax rate for upper-income taxpayers. Proposition 55, *The California Children's Education and Health Care Protection Act of 2016*, approved by voters on November 8, 2016, extended the increase of the personal income tax rate for upper-income taxpayers, but allowed the temporary state sales tax rate increase to expire. A portion of the revenues generated are used to support school funding and deposited into a state account called the Education Protection Account (EPA). These funds replace previous allocations of apportionments which are no longer received by Local Education Agencies (LEAs).

Proposition 30 requires that each LEA publish, on its Web site, an accounting of how much money was received from the EPA account and on what the money was spent. This requirement will continue under Proposition 55.

For 2017-2018, the Sacramento County Office of Education (SCOE) received from the EPA Account, \$2,748,058, replacing the apportionments no longer allocated by the state. The EPA Account funds were used for our Juvenile Court Schools, Community Schools, and Special Education Programs, excluding administrator's salaries and benefits or any other administrative costs. These are not new or increased expenditures to SCOE. The money is being used to fulfill existing budget expenditure commitments.

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