

2023-2024 SCOE Education Protection Account Expenditures

Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by voters on November 6, 2012, temporarily increases the state sales tax rate for all taxpayers and the personal income tax rates 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 are 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 website an accounting of how much money was received from the EPA account and on what the money was spent. This requirement continues under Proposition 55.

For 2023-2024, the Sacramento County Office of Education (SCOE) received \$2,942,202 from the EPA account, replacing the apportionments no longer allocated by the state. The EPA account funds were used for SCOE’s 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.