

LAKE COUNTY OFFICE OF EDUCATION
OFFICE OF THE SUPERINTENDENT

The Schools and Local Public Safety Act of 2012

ISSUE

Proposition 30, *The Schools and Local Public Safety Protection Act of 2012*, approved by the voters on November 6, 2012, temporarily increases the states sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers.

The revenues generated from Proposition 30 are deposited into a state account called the **Education Protection Account (EPA)**. School districts, county offices of education, and charter schools (LEAs) will receive funds from the EPA based on their proportionate share of the statewide revenue limit amount, which includes charter school general purpose funding. A corresponding reduction is made to an LEA’s revenue limit or charter school general purpose state aid equal to the amount of their EPA entitlement.

BACKGROUND/PREVIOUS BOARD ACTIVITY

Proposition 30 requires that the use of EPA funds be determined by the governing board at an open public meeting.

The Governing Board of the Lake County Office of Education is being presented with the 2017-18 EPA expenditure plan for approval.

DISCUSSION

Expenditure Plan for Lake COE EPA funds for 2017-18 Fiscal Year:

2016-17	
Estimated Actuals	
Beginning Balance	\$ -
Revenues	\$1,936
Expenditure - Professional Development, Local Control Accountability Plan	\$1,360
Ending Balance	\$576

2017-18	
Adopted Budget	
Beginning Balance	\$576
Revenues	\$1,936
Expenditure - Professional Development, To Be Determined	\$2,512
Ending Balance	\$0

FISCAL, STAFFING, AND FACILITIES

No fiscal impact

SUPERINTENDENT’S RECOMMENDATION

To approve the EPA Expenditure Plan for 2016-17

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