

LAKE COUNTY OFFICE OF EDUCATION
OFFICE OF THE SUPERINTENDENT

The Schools and Local Public Safety Act of 2012

Background

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 new revenues generated from Proposition 30 are deposited into a newly created 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. LEAs will receive EPA payments quarterly beginning with the 2013–14 Fiscal Year.

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 2015-16 EPA expenditure plan for approval.

Expenditure Plan for Lake COE EPA funds for 2012-13 Fiscal Year:

The California Department of Education has determined that expenditures by county offices of education for certain administrative activities that are required to perform on behalf of the school districts within the county are not administrative costs for purposes of Proposition 30. Therefore the EPA revenues received will be expended on the cost of providing fiscal oversight to Lake County School Districts as required by AB 1200 1992, and revised by AB 2756 2004.

Estimated Revenues	\$258,910
Expenditures for AB1200 Oversight	\$258,910