



GROSSMONT-CUYAMACA  
COMMUNITY COLLEGE DISTRICT

### Agenda Item Details

Meeting	Mar 16, 2021 - Governing Board Regular Meeting
Category	12. Budget and Finance
Subject	12.4 Education Protection Act Expenditure Plan
Type	Action (Consent)
Fiscal Impact	No
Budgeted	Yes
Budget Source	Total Computational Revenue from the State.
Recommended Action	Approve an expenditure plan for Education Protection Act funds, as recommended by the Chancellor.

### INFORMATION IN SUPPORT OF PROPOSAL

**Summary of Issue:** Proposition 30, The Schools and Local Public Safety Protection Act of 2012, provides temporary tax revenues for funding of local school districts and community colleges. The Education Protection Account (EPA) was created in the State General Fund to receive and disburse these temporary tax revenues. Districts have sole authority to determine how the monies received from the EPA are spent, provided that the Governing Board makes these determinations in an open session of a public meeting of the Board.

In accordance with EPA requirements, the Board is asked to approve the attached Prop 30, EPA Expenditure Report (**Attachment A**).

**Background:** Proposition 30, The Schools and Local Public Safety Protection Act of 2012, passed in November 2012, temporarily raised the sales and use tax by .25 cents for four years through December 31, 2016, and raised the income tax rate for high income earners (\$250,000 for individuals and \$500,000 for couples) for seven years to provide continuing funding for local school districts and community colleges.

Proposition 55, the California Children's Education and Health Care Protection Act of 2016, is an extension of Proposition 30 and extends the personal income tax increase through 2030-31. It did not extend the sales and use tax, which expired January 1, 2017.

Each district receiving EPA funds must also annually publish on its internet website its report of how much money was received from the EPA and how that money was spent. Additionally, the annual independent financial and compliance audit required of community colleges must ascertain and verify whether the funds provided from the EPA have been properly disbursed and expended as required by law. Expenses incurred to comply with these additional audit requirements may be paid from the EPA.

**Fiscal Impact:** Per 2020-2021 First Principal Apportionment (P1) from California Community Colleges, the District estimated EPA is \$19,007,473. The new EPA funds are not additional funds, but they represent a component of the "Total Computational Revenue" (TCR) of \$116,015,610 on the P1.

[Attachment A - 2020-2021 Prop 30 EPA Budget.pdf \(776 KB\)](#)

### **Motion & Voting**

Approved as part of the Consent Calendar.

Motion by Debbie Justeson, second by Elena Adams.

Final Resolution: Motion Carries

Yea: Debbie Justeson, Elena Adams, Linda Cartwright, Brad Monroe, Julie Schorr

Not Present at Vote: Benjamin Blevins - GC Student Trustee Advisory Vote

