

**Elkins Elementary School District**  
**2014-2015 Education Protection Account (EPA) Spending Plan**

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. A corresponding reduction is made to an LEA's revenue limit EPA entitlement. LEAs will receive EPA payments quarterly beginning with the 2014-15 Fiscal Year.

Proposition 30 provides that all K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

The spending plan must be approved by the governing board during a public meeting. EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs. Refer to the attached list of functions for which EPA funds may be used. Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended.

Elkins Elementary School District estimated 2014-2015 EPA Entitlement - \$15,992

It is proposed that EPA funds be used to cover salary and benefit costs of non-administrative certificated staff as follows:

Fund 01, Resource 1400 Education Protection Account

Classroom Teachers

SACS Function 1000

Revenue Limit Sources 8010-8099 - \$15,992