



Executive Summary: High Tech High Board

Date: September 13, 2023

SUBJECT: Approve Education Protection Account (EPA) Use of Funds for the 2023-2024 School Year	X	OPEN / ACTION
		INFORMATION
		BOARD CONSENT
		CEO CONSENT

Recommendation(s):

Staff recommends the Board approve the use of Education Protection Account (EPA) funds for teacher salaries and benefits during the 2023-2024 school year. Per the requirements of Education Protection Account (EPA) funding, the Board must approve use of granted funds prior in a public meeting.

Summary of Previous Board Action(s):

On August 17, 2022, the Board approved the Education Protection Account use of funds for the 2022-2023 school year.

Summary of Key Issues:

The Education Protection Account provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. The EPA funding is a component of an LEA's total Local Control Funding Formula (LCFF).

Using the 2023-24 EPA revenue estimate of approximately \$13.9 billion, the CDE calculated estimated EPA entitlements using a factor of 44.55990366 percent based on the adjusted 2022-23 P-2 statewide total of revenue limits and charter school block grant funding, adjusted to reflect the statutory COLA of 8.22 percent.

Each LEA's EPA entitlement was then reduced so that funding from local property taxes and the EPA combined did not exceed the LEA's adjusted revenue limit or charter school general purpose funding, provided that each LEA received the minimum EPA funding of \$200 per unit of ADA. For most LEAs, EPA funding offsets LCFF state aid allocated through the Principal Apportionment. EPA entitlements will be recalculated at the 2023-24 Second Principal (P-2) Apportionment and will be based on both P-2 Apportionment data and a revised EPA revenue estimate to be provided by the Department of Finance in June 2024.

All EPA funding will be used for the purpose of paying teacher salaries and benefits. No funds will be used at any time for administrative purposes as required by law.

SDUSD Authorized School	FY 22-23 P-1 Apportionment Certified	FY 23-24 Projected Entitlement
High Tech High	\$94,032	\$93,266
High Tech Middle	\$60,404	\$60,380
High Tech High International	\$72,188	\$72,156
High Tech Middle Media Arts	\$62,692	\$62,180
High Tech High Media Arts	\$70,760	\$70,534
High Tech Elementary Explorer	\$67,328	\$67,932
High Tech Elementary	\$78,168	\$78,008

SBC Authorized School	FY 22-23 P-1 Apportionment Certified	FY 23-24 Projected Entitlement
High Tech High Chula Vista	\$2,027,087	\$2,153,620
High Tech High North County	\$1,339,732	\$1,412,059
High Tech Middle North County	\$941,751	\$990,587

High Tech Middle Chula Vista	\$905,603	\$966,479
High Tech Elementary Chula Vista	\$1,127,419	\$1,211,336
High Tech Elementary North County	\$81,848	\$81,486
High Tech High Mesa	\$81,012	\$79,712
High Tech Middle Mesa	\$63,502	\$62,898
High Tech Elementary Mesa	\$80,642	\$78,964

The actual funding that each school will receive for both fiscal years is subject to a modest amount of adjustment after final ADA figures are submitted by the schools and tax proceeds are calculated by the state.

Fiscal Impact:

None, included in the 2023-2024 annual budgets as part of overall State Revenue.

Submitted By:

Bobbi Norris, Chief Financial Officer