

**Executive Summary:** High Tech High Board

Date: September 4, 2025

SUBJECT: Approve Education Protection Account (EPA) Use of Funds for the 2025-2026 School Year		OPEN / ACTION
		INFORMATION
		BOARD CONSENT
	X	CEO CONSENT

Recommendation(s):

Staff recommends the Board approve the Education Protection Account (EPA) Use of Funds for the 2025-2026 School Year.

Summary of Previous Board Action(s):

On September 4, 2024, the Board approved the Education Protection Account use of funds for the 2024-2025 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 2025-26 EPA revenue estimate of approximately \$10.6 billion, the CDE calculated estimated EPA entitlements using a factor of 34.93646969 percent based on the adjusted 2024-25 P-2 statewide total of revenue limits and charter school block grant funding, adjusted to reflect the statutory COLA of 2.30 percent, and 2024-25 P-2 local revenue data, adjusted to exclude one-time RDA Asset Liquidation funds.

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 2025-26 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 2026.

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 24-25 P-2 Apportionment Certified	FY 25-26 Projected Entitlement
High Tech High	\$75,654	\$75,654
High Tech Middle	\$59,974	\$59,974
High Tech High International	\$67,082	\$67,082
High Tech Middle Media Arts	\$60,960	\$60,960
High Tech High Media Arts	\$63,608	\$63,608
High Tech Elementary Explorer	\$71,192	\$71,192
High Tech Elementary	\$81,040	\$81,040

SBC Authorized School	FY 24-25 P-2 Apportionment Certified	FY 25-26 Projected Entitlement
High Tech High Chula Vista	\$2,417,995	\$2,417,995
High Tech High North County	\$1,598,552	\$1,598,552
High Tech Middle North County	\$1,160,224	\$1,160,224

High Tech Middle Chula Vista	\$1,101,283	\$1,101,283
High Tech Elementary Chula Vista	\$1,428,361	\$1,428,361
High Tech Elementary North County	\$82,660	\$82,660
High Tech High Mesa	\$82,002	\$82,002
High Tech Middle Mesa	\$66,426	\$66,426
High Tech Elementary Mesa	\$79,648	\$79,648

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.

Per the requirements of Education Protection Account (EPA) funding, the Board must approve use of granted funds prior in a public meeting.

Fiscal Impact:

None, included in the 2025-2026 annual budgets as part of overall State Revenue.

Submitted By:

Roberta Norris, Chief Financial Officer