



Executive Summary: High Tech High Board

Date: September 10, 2026

SUBJECT: Approve Education Protection Account (EPA) Use of Funds for the 2026-2027 School Year		OPEN / ACTION
		INFORMATION
		BOARD CONSENT
	X	CEO CONSENT

Recommendation(s):

Staff recommends that the Board approve the Education Protection Account (EPA) Use of Funds for the 2026-2027 School Year.

Summary of Previous Board Action by Board of Directors of High Tech High:

On September 9, 2025, the Board approved the Education Protection Account use of funds for the 2025-2026 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 2026–27 EPA revenue estimate of approximately \$12.5 billion, the CDE calculated estimated EPA entitlements using a factor of 43.6007948500 percent based on the adjusted 2025–26 P-2 statewide total of revenue limits and charter school block grant funding, adjusted to reflect the statutory COLA of 2.87 percent, and 2025–26 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 2026-27 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 2027.

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 25-26 P-2 Apportionment Certified	FY 26-27 Projected Entitlement
High Tech High	\$72,842	\$72,842
High Tech Middle	\$58,948	\$58,948
High Tech High International	\$65,154	\$65,154
High Tech Middle Media Arts	\$60,428	\$60,428
High Tech High Media Arts	\$63,790	\$63,790
High Tech Elementary Explorer	\$75,116	\$75,116
High Tech Elementary	\$81,328	\$81,328

SDCOE Authorized School	FY 25-26 P-2 Apportionment Certified	FY 26-27 Projected Entitlement
High Tech High Chula Vista	\$3,101,597	\$2,226,641
High Tech High North County	\$2,111,529	\$1,515,870
High Tech Middle North County	\$1,503,090	\$1,079,070

High Tech Middle Chula Vista	\$1,428,594	\$1,025,589
High Tech Elementary Chula Vista	\$1,857,548	\$1,333,537
High Tech Elementary North County	\$84,316	\$84,316
High Tech High Mesa	\$80,468	\$80,468
High Tech Middle Mesa	\$66,462	\$66,462
High Tech Elementary Mesa	\$82,216	\$82,216

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 2026-2027 annual budgets as part of overall State Revenue.

Submitted By:

Roberta Norris, Chief Financial Officer