



SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT

2024-25 Preliminary Budget General Fund

Presented by:

Melody Canady, Assistant Superintendent of Business & Fiscal Services

Gerardo Cruz, Director of Fiscal Services

June 6, 2024 Board Meeting

Agenda Item II.J.2



Budget Reporting Periods

1. Preliminary Budget – June
2. Public Hearing Budget – June
3. Adopted Budget – June
4. 45-Day Revision (if needed) – August
5. First Interim – December
6. Second Interim – March
7. Third Revision – May
8. Estimated Actuals – June
9. Fourth Revision (if needed) – June
10. Unaudited Actuals – September
11. FOC/Board Liaisons Review Draft Audit – Dec.
12. Board Approves Final Audit Report – Jan.



We will discuss:

- Budget Process
- LCFF Budget Assumptions
- LCFF Calculation
- Multiyear Assumptions & Projections
- Ending Fund Balance & Reserve
- Cash Flow & Interfund Borrowing
- Next steps
- Appendix: Covid-19 Funding Summary



SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT

Budget Process



Process

- Governor's proposed Budget – January
- Enrollment projections – February
- Discussions at Board and Cabinet levels regarding budget changes – January & February
- Site/Department and Staffing Meetings – February & March
- Current year projections and data entry – April & May
- Preliminary budget projections – May & early June
- Budget Adoption – end of June



SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT

Budget Assumptions



LCFF Budget Assumptions

- SMMUSD Enrollment – 8,341 (declining)
- Average Daily Attendance – 7,882 (95%)
- Unduplicated Count (ELL, F/R, Foster) – 2,668 (30.63%)
- Cost of Living Adjustment (COLA) – 1.07%
- Total LCFF funding – \$124,387,384
- Included in the LCFF dollars is the LCAP Supplemental funding of \$6,110,600



SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT

Local Control Funding Formula

2024-25 LOCAL CONTROL FUNDING FORMULA (LCFF) CALCULATION 6/6/2024**BASE GRANT:**

	TK-3	4-6	7-8	9-12	TOTAL
	2,427.66	1,988.27	1,457.91	3,023.91	8,897.76
2023-24 BASE	9,919	10,069	10,367	12,015	
2024-25 0.76% COLA	75	77	79	91	
2024-25 BASE	9,994	10,146	10,446	12,106	
	24,263,001	20,172,042	15,229,021	36,608,444	96,272,507

AUGMENTATION GRANTS:

CLASS SIZE REDUCTION (CSR) AUGMENTATION: BASE GRANT X 10.4%	2,523,352
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CAREER TECHNICAL EDUCATION (CTE) AUGMENTATION 9-12 BASE GRANT X 2.6%	951,820
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SUPPLEMENTAL AND CONCENTRATION GRANTS:

TOTAL ENROLLMENT (3-YEAR AVERAGE)	8,710
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TOTAL UNDUPLICATED PUPIL COUNT (3-YEAR AVERAGE)	2,668
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30.63%

SUPPLEMENT ADD-ON 20% OF BASE GRANT X % OF ELIGIBLE ENROLLMENT	6,110,600
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TRANSPORTATION, TIIG GRANT, & ADD-ON:

2012-13 TRANSPORTATION	894,446
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2012-13 TARGETED INSTRUCTIONAL IMPROVEMENT BLOCK GRANT	429,757
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TRANSITIONAL KINDERGARTEN ADD-ON	628,152
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TOTAL 2024-25 LCFF ENTITLEMENT	107,810,633
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MINIMUM STATE AID / 2012-13 CATEGORICAL PROGRAMS	8,585,843
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TOTAL FUNDING LESS: 2012-13 MINIMUM/CATEGORICAL	99,224,790
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LOCAL REVENUE / PROPERTY TAXES	114,288,541
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Amount of Property Tax Over LCFF Funding (Basic Aid when negative)	(15,063,751)
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Note Outside of Calculation:

EDUCATION PROTECTION ACCOUNT	1,784,666
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TRANSFER TO CHARTER SCHOOL	-287,000
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SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT

Recommended MYP Budget Adjustments



2024-25 Recommended MYP Budget Adjustments

REVENUE

- RDA remains at \$18 million annually as recommended by the analysis of the District Financial Oversight Committee.
- All other property tax categories are estimated at a 5% increase in their own separate categories as recommended for Basic Aid Districts instead of one lump sum percentage increase like State Aid Districts.
- Measure Y & GSH projection mirrors the City financial estimates and will be updated per the recommendation of the District Financial Oversight Committee.
- Measure GS at \$10 million annually as outlined and mirrored in City of Santa Monica Financial estimates
- Education Protection Account (EPA) Decreases by \$200K due to lower 3-year average enrollment

EXPENSE:

- Includes adjustments to Salary Schedules due to negotiated salary changes



2024-25 Recommended MYP Budget Adjustments (cont.)

LOCAL GENERAL FUND CONTRIBUTION/INTERFUND TRANSFERS:

- Increase in Special Education Local General Fund Contribution by \$5 million from 2023-24 to 2024-25 for a total of \$33.6 million
- Still required to have 3% match in Local General Fund Contribution for Routine Restricted Maintenance Account – 2024-25 is \$9,660,782
- Interfund Transfers of \$3,375,000
 - 375 Thousand – Child Development
 - 100 Thousand – Child Development from LCAP Supplemental Grant
 - 900 Thousand – Food Services
 - 2.0 Million – Deferred Maintenance



SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT

Multi-Year Projections

Factor	2024-25	2025-26	2025-26
Statutory COLA	1.07%	2.93%	3.08%
LCFF FUNDING BASE			
K-3 + 10.4% Class Size Reduction (CSR)	\$ 11,068	\$ 11,392	\$ 11,743
4-6	\$ 10,177	\$ 10,475	\$ 10,797
7-8	\$ 10,478	\$ 10,785	\$ 11,118
9-12 + 2.6% Career Technical Education (CTE)	\$ 12,459	\$ 12,824	\$ 13,219
% of Local Property Taxes Increase	5%	5%	5%
% of GAP Funding	100.00%	100.00%	100.00%
MINIMUM STATE AID	\$ 8,585,843	\$ 8,585,843	\$ 8,585,843
Enrollment Projection	8,341	8,020	7,712
P2 ADA Projection	7,882	7,579	7,288
Funding ADA	8,424	8,100	7,789
Lottery - Unrestricted /ADA	\$ 177.00	\$ 177.00	\$ 177.00
Lottery - Restricted /ADA	\$ 72.00	\$ 72.00	\$ 72.00
Mandated Block Grant : K-8 /ADA	\$ 38.21	\$ 39.33	\$ 40.54
Mandated Block Grant : 9-12 /ADA	\$ 73.62	\$ 75.78	\$ 78.11
City of Santa Monica - Joint Use Agreement	\$ 10,978,200	\$ 11,197,764	\$ 11,421,719
City of Malibu - Joint Use Agreement	\$ 246,827	\$ 246,827	\$ 246,827
Measure R / Parcel Tax	\$ 14,160,021	\$ 14,301,621	\$ 14,587,653
City of Santa Monica - Measure Y & GSH / Sales Tax	\$ 18,000,000	\$ 19,000,000	\$ 20,000,000
City of Santa Monica - Measure GS / Property Transfer Tax	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000
Santa Monica Education Foundation	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000
Malibu Education Foundation	\$ 343,716	\$ 343,716	\$ 343,716
Salary Increase Certificated	6%	2%	0%
Salary Increase Classified	8%	5%	0%
Step & Column Incr.	1.50%	1.50%	1.50%
STRS Rate	19.10%	19.10%	19.10%
PERS Rate	27.05%	27.60%	28.00%
Health/Welfare - Annualized	5%	5%	5%
Workers' Compensation	3.92%	3.92%	3.92%
Other Postemployment Benefits	1.25%	1.25%	1.25%
Indirect Cost Rate	10.35%	10.35%	10.35%
Quarterly Interest Rate Distribution	4.14%	4.14%	4.14%
Ongoing Maintenance	3%	3%	3%
Reserve for Uncertainties	3%	3%	3%

MULTI-YEAR PROJECTIONS

UNRESTRICTED GENERAL FUND

	A	B	C	D	E	F	G	H	I
		2023-24	2023-24	2023-24	2023-24	2023-24	2024-25	2025-26	2026-27
Description		ADOPTED BUDGET	FIRST INTERIM	SECOND INTERIM	THIRD BUDGET REVISION	SECOND vs. THIRD	PRELIMINARY BUDGET	PROJECTED BUDGET	PROJECTED BUDGET
Revenue:									
1 Property Tax		109,703,372	109,703,372	109,703,372	109,703,372	-	114,288,540	119,214,312	124,275,027
2 Education Protection Account (EPA)		2,000,000	2,000,000	2,000,000	2,000,000	-	1,800,000	1,800,000	1,800,000
3 LCFF Transfer to Fund 14		-	-	-	-	-	-	-	-
4 LCFF In Lieu Property Tax Transfer to Charter School		(287,000)	(287,000)	(287,000)	(287,000)	-	(287,000)	(287,000)	(287,000)
5 Prior Year LCFF Adjustment		-	-	-	-	-	-	-	-
6 Minimum State Aid		8,585,843	8,585,843	8,585,843	8,585,843	-	8,585,843	8,585,843	8,585,843
7 Subtotal LCFF Funding		120,002,215	120,002,215	120,002,215	120,002,215	-	124,387,384	129,313,155	134,373,870



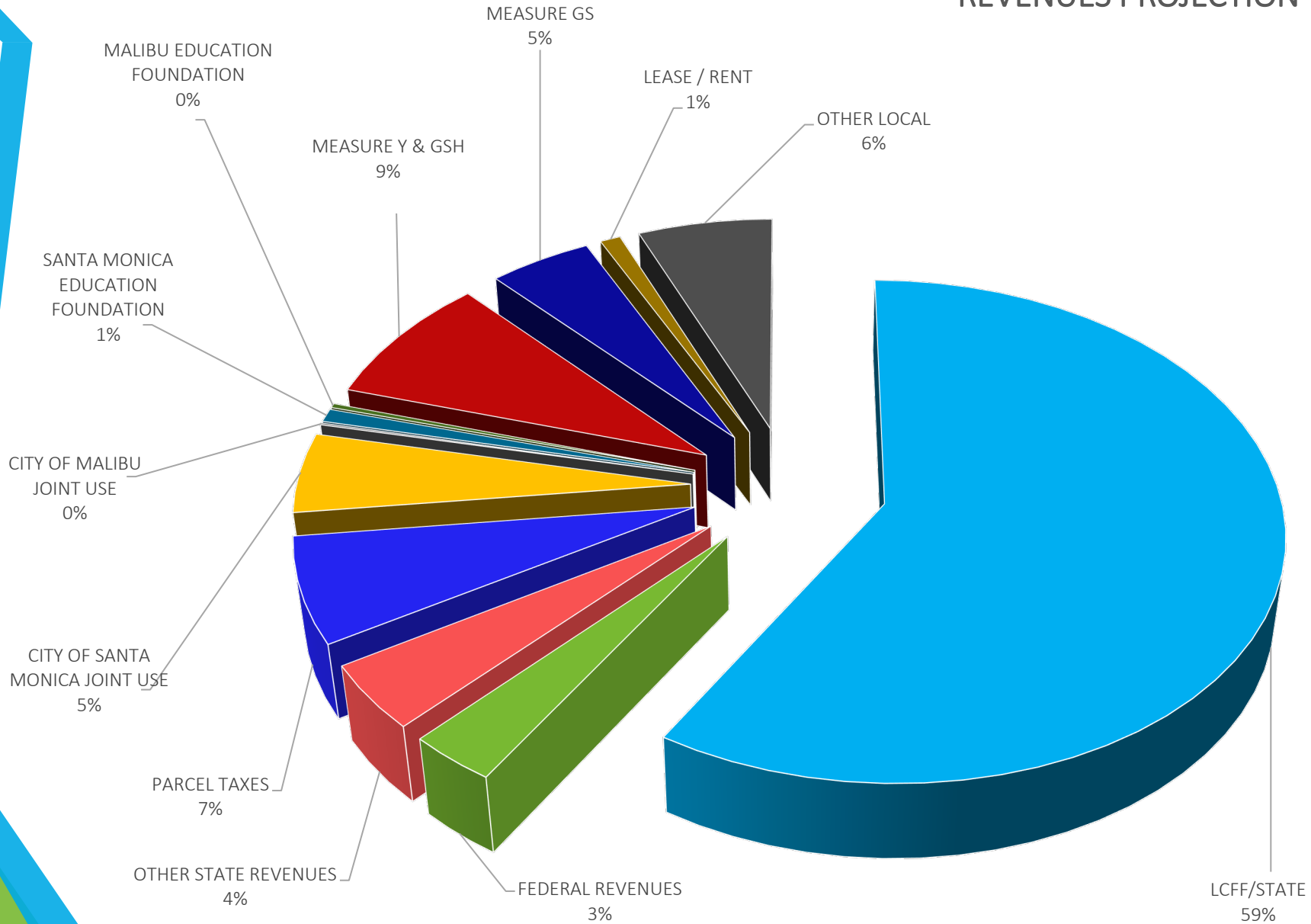
MULTI-YEAR PROJECTIONS

UNRESTRICTED GENERAL FUND

	A	B	C	D	E	F	G	H	I
		2023-24	2023-24	2023-24	2023-24	2023-24	2024-25	2025-26	2026-27
Description		ADOPTED BUDGET	FIRST INTERIM	SECOND INTERIM	THIRD BUDGET REVISION	SECOND vs. THIRD	PRELIMINARY BUDGET	PROJECTED BUDGET	PROJECTED BUDGET
8 Other Federal (MAA - Medi-Cal Administrative Activities)		-	-	-	-	-	-	-	-
9 Lottery - Unrestricted		1,500,000	1,500,000	1,500,000	1,500,000	-	1,500,000	1,500,000	1,500,000
10 Mandated Reimbursement Block Grant		419,000	419,000	419,000	419,000	-	419,000	419,000	419,000
11 Other State Revenue		5,000	5,000	5,000	5,000	-	5,000	5,000	5,000
12 Measure 'R' - Parcel Tax		14,019,823	14,019,823	14,019,823	14,019,823	-	14,502,917	14,301,621	14,587,653
13 Measure 'Y' & 'GSH' - City of Santa Monica		18,000,000	18,000,000	18,000,000	18,000,000	-	18,000,000	19,000,000	20,000,000
14 Measure 'GS' (Effective 3/1/2023) - City of Santa Monica		-	-	-	-	-	10,000,000	10,000,000	10,000,000
15 Joint Use Agreement - City of Santa Monica		10,762,941	10,762,941	10,762,941	10,762,941	-	10,978,200	11,197,764	11,421,719
16 Joint Use Agreement - City of Malibu		246,827	246,827	246,827	246,827	-	246,827	246,827	246,827
17 Santa Monica Ed Foundation Donation		1,800,000	1,800,000	1,800,000	1,800,000	-	1,960,389	2,000,000	2,000,000
18 Malibu Education Foundation		343,716	370,716	370,716	410,716	40,000	581,685	343,716	343,716
19 Lease & Rental		2,000,000	2,000,000	2,000,000	2,202,158	202,158	2,000,000	2,250,000	2,600,000
20 Interest Earned		700,000	700,000	700,000	700,000	-	700,000	700,000	700,000
21 All Other Local Income (including Medi-Cal as of 2023-24)		955,000	976,000	976,000	976,000	-	1,209,000	1,209,000	1,209,000
22 Local General Fund Contribution		(37,425,734)	(35,942,555)	(36,204,383)	(37,705,409)	(1,501,026)	(43,265,875)	(44,131,193)	(45,013,816)
23 TOTAL REVENUE		133,328,788	134,859,967	134,598,139	133,339,271	(1,258,868)	143,224,526	148,354,890	154,392,969

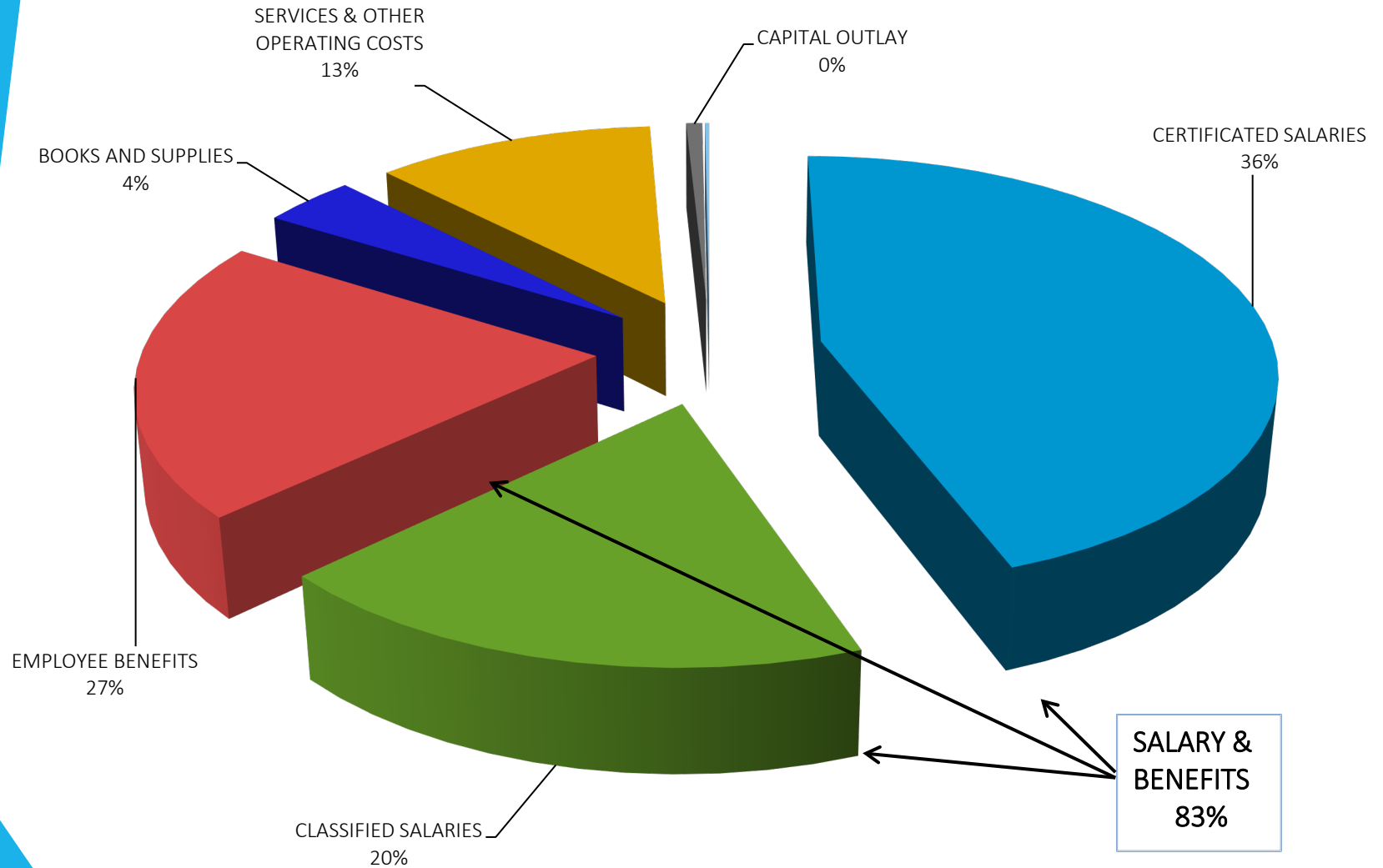


2024-25 GENERAL FUND (FUND 01) REVENUES PROJECTION



	A	B	C	D	E	F	G	H	I
		2023-24	2023-24	2023-24	2023-24	2023-24	2024-25	2025-26	2026-27
		ADOPTED BUDGET	FIRST INTERIM	SECOND INTERIM	THIRD BUDGET REVISION	SECOND vs. THIRD	PRELIMINARY BUDGET	PROJECTED BUDGET	PROJECTED BUDGET
Description									
24 Expenditure:									
25 Certificated Salary		56,771,878	57,441,964	57,314,251	57,325,350	11,099	60,662,824	62,179,222	61,611,910
26 Classified		23,873,500	23,874,219	23,457,315	23,519,457	62,142	27,183,903	28,471,245	28,898,313
27 Benefits		35,537,214	37,625,490	37,057,033	37,079,015	21,982	41,441,665	43,647,396	44,463,977
28 STRS		10,516,018	10,644,005	10,618,602	10,621,112	2,510	11,437,249	11,876,231	11,767,875
29 PERS		5,820,959	5,848,152	5,757,180	5,775,628	18,448	6,867,080	7,858,064	8,091,528
30 SOCIAL SECURITY & MEDICARE		2,689,006	2,672,564	2,639,462	2,644,407	4,945	3,000,630	3,079,649	3,104,094
31 HEALTH AND WELFARE		12,217,285	14,171,158	13,780,410	13,772,656	(7,754)	15,513,710	16,069,396	16,672,865
32 SUI		39,007	49,732	49,090	49,140	50	40,279	45,325	45,255
33 WORKERS COMP		3,192,239	3,185,493	3,164,558	3,167,401	2,843	3,449,100	3,553,498	3,620,409
34 OPEB		1,020,133	1,016,454	1,009,779	1,010,719	940	1,099,910	1,133,131	1,131,378
35 CASH IN-LIEU		42,567	37,932	37,952	37,952	-	33,707	32,102	30,573
36 Supplies/Books/Textbooks		3,427,273	3,565,696	3,779,840	3,739,611	(40,229)	4,747,430	3,000,000	2,000,000
37 Other Operational Costs		17,514,205	18,281,207	18,565,854	19,574,075	1,008,221	20,861,896	18,279,986	17,763,937
38 504 PLAN ACCOMODATION (STUDENT SERVICES)		25,000	25,000	25,000	22,800	(2,200)	20,000	20,000	20,000
39 TRAVEL & CONFERENCE		365,450	374,461	456,109	523,897	67,788	446,015	400,000	300,000
40 DUES & MEMBERSHIPS		56,820	53,749	55,792	79,792	24,000	53,576	55,000	60,000
41 INSURANCE		1,622,564	1,622,564	1,622,564	1,622,564	-	2,360,977	1,579,026	1,657,977
42 UTILITIES		3,500,500	3,500,500	3,500,500	4,165,650	665,150	4,425,750	4,425,750	4,425,750
43 RENTALS, LEASES, REPAIRS		2,765,623	2,505,250	2,532,881	2,342,457	(190,424)	2,817,734	2,500,000	2,500,000
44 INTRA-FUND TRANSFERS FOR SERVICES		(13,940)	(44,940)	(71,528)	(71,586)	(58)	(31,704)	(65,000)	(65,000)
45 INTER-FUND TRANSFERS FOR SERVICES		(227,655)	(185,583)	(160,137)	(160,137)	-	(137,947)	(175,000)	(175,000)
46 CONSULTANTS & OTHER OPERATING		9,163,283	10,173,146	10,332,613	10,777,778	445,165	10,617,285	9,250,000	8,750,000
47 Other Operational Costs		3,603,864	4,122,959	4,196,251	4,453,500	257,249	5,495,306	3,500,000	3,000,000
48 Consultants		2,420,558	3,136,326	3,222,501	3,310,417	87,916	2,368,897	2,250,000	2,250,000
49 Legal		2,137,000	1,912,000	1,912,000	2,012,000	100,000	1,886,000	1,900,000	1,900,000
50 Cost of Early Retirement Incentive (SERP)		1,001,861	1,001,861	1,001,861	1,001,861	-	867,082	1,600,000	1,600,000
51 COMMUNICATIONS (LAND & MOBILE)		256,560	257,060	272,060	270,860	(1,200)	290,210	290,210	290,210
52 Capital Outlay		885,385	948,092	788,592	791,011	2,419	616,282	100,000	100,000
53 Transfer to County Specialized Schools		90,000	90,000	90,000	90,000	-	90,000	90,000	90,000
54 Indirect Costs from Restricted General Fund Categoricals		(2,539,583)	(2,860,957)	(2,857,323)	(2,867,750)	(10,427)	(2,134,389)	(2,200,454)	(2,345,860)
55 Interfund Transfer Out to Fund 12 Child Development		1,000,000	1,000,000	1,000,000	1,000,000	-	375,000	500,000	500,000
56 LCAP Transfer Out to Fund 12 Child Development		100,000	100,000	100,000	100,000	-	100,000	100,000	100,000
57 Interfund Transfer Out to Fund 13 Food Services		900,000	-	-	-	-	900,000	750,000	750,000
58 Interfund Transfer Out to Fund 14 Deferred Maint.		1,500,000	1,500,000	1,500,000	1,500,000	-	2,000,000	1,250,000	1,250,000
59 TOTAL EXPENDITURE		139,059,872	141,565,711	140,795,562	141,850,769	1,055,207	156,844,611	156,167,394	155,182,277

2024-25 GENERAL FUND (Fund 01) EXPENDITURES



MULTI-YEAR PROJECTIONS

UNRESTRICTED GENERAL FUND

	A	B	C	D	E	F	G	H	I
		2023-24	2023-24	2023-24	2023-24	2023-24	2024-25	2025-26	2026-27
Description		ADOPTED BUDGET	FIRST INTERIM	SECOND INTERIM	THIRD BUDGET REVISION	SECOND vs. THIRD	PRELIMINARY BUDGET	PROJECTED BUDGET	PROJECTED BUDGET
60 Increase (Decrease) Fund Balance		(5,731,084)	(6,705,744)	(6,197,423)	(8,511,498)	(2,314,075)	(13,620,085)	(7,812,504)	(789,308)
61 Beginning Fund Balance		27,651,096	34,881,853	34,881,853	34,881,853	-	20,983,014	17,362,929	9,550,426
62 Audit Restatement - Covid Funds (booked in 23-24 from 22-23)		-	(1,231,446)	(1,231,446)	(1,231,446)	-	-	-	-
63 Audit Adjustment - Covid Funds (booked in 23-24 from 22-23)		-	(1,517,944)	(1,517,944)	(1,517,944)	-	-	-	-
64 Audit Adjustment - Mis-Accruals (booked in 23-24 from 21-22)		-	(3,290,513)	(3,290,513)	(3,290,513)	-	-	-	-
65 Audit Adjustment - SMC Lease (booked in 23-24 from 21-22)		-	837,830	837,830	837,830	-	-	-	-
66 Reserve - 2022-23 Measure GS in 2023-24 Ending Fund Balance		-	-	-	10,000,000	10,000,000	10,000,000	-	-
67 Ending Fund Balance (net of lines 60-66)		21,920,012	22,974,036	23,482,357	31,168,282	7,685,925	17,362,929	9,550,426	8,761,118
68 Reserve - Revolving Cash, Prep-pays		20,005	20,005	20,005	20,005	-	20,005	20,005	20,005
69 Reserve - Deficit Spending in 23-24		-	-	-	-	-	-	-	-
70 Reserve - Deficit Spending in 24-25		1,105,594	-	-	-	-	-	-	-
71 Reserve - Deficit Spending in 25-26		4,514,373	-	-	-	-	-	-	-
72 Reserve - Deficit Spending in 26-27		-	-	-	-	-	-	-	-
73 3% Contingency Reserve (unrestricted & restricted general fund)		7,944,757	6,291,608	6,291,608	6,291,608	-	6,827,097	6,956,327	6,856,327
74 Reserve Up to 2-months of Expenses (\$26.8 million)		8,335,284	16,662,423	17,170,744	24,856,669	7,685,925	10,515,827	2,574,093	1,884,786
75 Unappropriated Balance		0	0	0	0	0	0	0	0





SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT

Ending Fund Balance & Reserve

Components of Ending Fund Balances

2024-25

Fund 01: Unrestricted General Fund

Unrestricted General Fund Beginning Balance	\$	36,185,087
Current Year (Deficit)/Surplus Spending		(13,620,085)
Audit Restatement & Adjustments for 2022-23 in 2023-24		(5,202,073)
Ending Fund Balance that Requires Explanation		17,362,929

Reasons for Assigned and Unassigned Ending Fund Balances

*State Recommended 17% Minimum Level for Unified Districts

	17,362,929
Less: 3% Reserve for Economic Uncertainties	(6,827,097)
Reserve for Revolving Cash & Prepaid	(20,005)
Reserve for 25-26 Deficit Spending	-
Reserve for 26-27 Deficit Spending	-
^Reserve for up to 2 months General Fund Expenditures	10,515,827
Unappropriated Balance	0

*Current Reserve is at 7.71%

*2021-22 Statewide Average Reserve for Unified State-Aid Districts is 22.19%

*Basic Aid Districts should be 25%

^A 2-month reserve would be approximately \$26.8M





SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT

Cash Flow & Interfund Borrowing



Cash Flow & Interfund Borrowing

Interfund Borrowing will be required for the following:

- October thru December 2024
 - Negative \$10 million to \$15 million
- The board will consider adopting a Resolution for Temporary Interfund Cash Borrowing Transfer as recommended at its June 20, 2024 meeting



SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT

Preliminary Budget Summary



Preliminary Budget Summary

- What have we done so far:
 - Line-by-line assessment of revenues and expenditures with each school site and department level
 - Projected salary schedule change and implemented in Preliminary Budget as well as Multi-Year Projection as negotiated by District and Bargaining Units.
 - Increased Local General Fund Contribution to Special Education by 5 million as compared to prior year.
 - Continue to assess positions associated with the Early Retirement Incentive (SERP).



Next Steps

- Continue to monitor property tax, basic aid status, and the State's budget process
- Public Hearing - June 20, 2024
- Board Adoption - June 25, 2024
- Prepare Board Resolution for Interfund Cash Borrowing Transfer
- Prepare any necessary budget revisions for Board approval within the legal timelines (45-day revision) after final State Budget adoption



SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT

APPENDIX

COVID-19 FUNDING SUMMARY

	ESSER	ESSER II	Learning Loss Mitigation Funding (LLMF)				SB 117
			GEER	GEER II	CR	GF	
Full Name	Elementary and Secondary School Emergency Relief	Elementary and Secondary School Emergency Relief	Governor's Emergency Education Relief	Governor's Emergency Education Relief	Coronavirus Relief Fund	State General Fund	SB 117 Covid-19 LEA Response Funds
Distribution Formula	Based on Title I, Part A allocation	Based on Title I, Part A allocation	Based on pupil aged 3-22 counts from 2019-20 Fall 1 CALPADS data	Based on \$1,000 per homeless pupil enrolled in 2020-21 and remaining funds distributed proportionally by LEA LCFF as of 2020-21 P2	Based on supplemental and concentration grant funding as of 2019-20 second principal apportionment	Based on LCFF Entitlement	Based on ADA for the 2019-20 First Reporting Period
State Allocation	\$1,482,575,514	\$6,709,633,866	\$355,227,000	\$153,992,000	\$4,439,844,000	\$539,936,000	\$100,000,000
SMMUSD + Private School allocation	\$935,547	\$3,733,573	\$613,655	\$212,786	\$4,103,874	\$795,192	\$175,346
Resource Code	3210	3212	3215	3217	3220	7420	7388
Equitable Services	Yes	No	Yes	No	No	No	No
Deadline for expenditures	September 30, 2022	September 30, 2023	September 30, 2022	September 30, 2023	December 30, 2020	December 30, 2020	June 30, 2021



	ESSER III	AB 86		
		IPI	ELO	ELO(P)
Full Name	Elementary and Secondary School Emergency Relief	In-Person Instruction Grant	Expanded Learning Opportunities Grant	Expanded Learning Opportunities Grant Restricted to Paraprofessionals
Distribution Formula	Based on Title I, Part A allocation	Based on pupil aged 3-22 counts from 2020-21 Fall 1 CALPADS data	Based on pupil aged 3-22 counts from 2020-21 Fall 1 CALPADS data	Based on pupil aged 3-22 counts from 2020-21 Fall 1 CALPADS data
State Allocation	\$15,068,884,546	\$2,000,000,000	\$4,557,443,000	\$4,557,443,000
SMMUSD + Private School allocation	\$8,361,552	\$2,989,986	\$5,689,077	\$629,786
Resource Code	3213	7422	7425	7426
Equitable Services	No	No	No	No
Deadline for expenditures	September 30, 2024	September 30, 2024	September 30, 2024	September 30, 2024



Funding Type	Funding Name	District Allocation	Assigned Commitments	Projected Fund Balance
ESSER	ESSER	\$935,547	\$935,547	\$0
	ESSER II	\$3,733,573	\$3,733,573	\$0
	ESSER III	\$8,361,552	\$8,361,552	\$0
LEARNING LOSS MITIGATION FUNDS (LLMF)	GEER	\$613,655	\$613,655	\$0
	GEER II	\$212,786	\$212,786	\$0
	CR	\$4,103,874	\$4,103,874	\$0
	GF	\$795,192	\$795,192	\$0
SB 117	SB 117	\$175,346	\$175,346	\$0
AB 86	IPI	\$2,989,986	\$2,989,986	\$0
	ELO	\$5,689,077	\$5,689,077	\$0
	ELO(P)	\$629,786	\$629,786	\$0
TOTAL		<u>\$28,240,374</u>	<u>\$28,240,374</u>	<u>\$0</u>