



SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT

2022-23 Proposed Budget General Fund

Melody Canady
Assistant Superintendent,
Business & Fiscal Services

June 23, 2022 Board Meeting
Agenda Item II.vi.c



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 – 8,713 (declining)
- Average Daily Attendance – 8,277.35 (95%)
- Unduplicated Count (ELL, F/R, Foster) – 2,490 (25.39%)
- Cost of Living Adjustment (COLA) – 6.56%
- Total LCFF funding – \$112,635,388
- Included in the LCFF dollars is the LCAP Supplemental funding of \$4,187,620



SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT

Local Control Funding Formula

2022-23 LOCAL CONTROL FUNDING FORMULA (LCFF) CALCULATION					6/23/2022
BASE GRANT					
	TK-3	4-6	7-8	9-12	TOTAL
	2,247.43	1,913.47	1,390.91	2,965.16	8,516.97
2022-23 BASE	8,093	8,215	8,458	9,802	
2022-23 6.56% COLA	8,624	8,754	9,013	10,445	
	19,381,613	16,750,333	12,536,056	30,971,129	79,639,131
AUGMENTATION GRANTS:					
CSR AUGMENTATION: BASE GRANT X 10.4%					2,015,688
CTE AUGMENTATION 9-12 BASE GRANT X 2.6%					805,249
SUPPLEMENTAL AND CONCENTRATION GRANTS:					
TOTAL ENROLLMENT (3-YEAR AVERAGE)					9,805
TOTAL UNDUPLICATED PUPIL COUNT (3-YEAR AVERAGE)					2,490
					25.39%
SUPPLEMENT ADD-ON 20% OF BASE GRANT X % OF ELIGIBLE ENROLLMENT					4,187,620
TRANSPORTATION AND TIIG GRANT					
2012-13 TRANSPORTATION					820,273
2012-13 TARGETED INSTRUCTIONAL IMPROVEMENT BLOCK GRANT					429,757
TOTAL 2022-23 LCFF ENTITLEMENT					87,897,719
MINIMUM STATE AID / 2012-13 CATEGORICAL PROGRAMS					8,585,843
TOTAL FUNDING LESS: 2012-13 MINIMUM/CATEGORICAL					79,311,876
LOCAL REVENUE / PROPERTY TAXES					102,336,545
Amount of Property Tax Over LCFF Funding (Basic Aid when negative)					(23,024,669)

Note Outside of Calculation:

EDUCATION PROTECTION ACCOUNT	2,000,000
TRANSFER TO CHARTER SCHOOL	-287,000



SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT

Recommended MYP Budget Adjustments



2022-23 Recommended MYP Budget Adjustments

REVENUE

- RDA will remain at \$15 million annually until the District Financial Oversight Committee conducts further analysis of RDA funds for recommendation.
- 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.

EXPENSE:

- Realized savings of 18.20 FTE for Classroom Teaching positions as planned in Fiscal Stabilization Plan.
- Includes 8 FTE for Independent Study Program (ISP) previously paid for by Covid Funds.
- Includes Fiscal Stabilization Plan reduction of \$6.4 million in 2023-24.
- Includes \$1.3 million of substitute teacher costs previously paid for by Covid Funds.



2022-23 Recommended MYP Budget Adjustments (cont.)

LOCAL GENERAL FUND CONTRIBUTION/INTERFUND TRANSFER of \$3,100,000:

- Increase in SPED Contribution by \$800K from 2021-22 to 2022-23
- Continue Child Development Contribution of \$1 million beginning in 2019-20 for 5 years with additional \$200K from the LCAP Supplement Grant for a total of \$1.2 million
- Continue Food Services Contribution of \$900K.
- Continue Deferred Maintenance Contribution of \$1 million in 2022-23.
- Still required to have 3% match for Routine Restricted Maintenance Account – 2022-23 is \$6.7 million



SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT

Multi-Year Projections

Factor	2022-23	2023-24	2024-25
Statutory COLA	6.56%	5.38%	4.02%
LCFF FUNDING BASE			
K-3 + 10.4% CSR	\$ 9,520	\$ 10,032	\$ 10,436
4-6	\$ 8,753	\$ 9,224	\$ 9,595
7-8	\$ 9,013	\$ 9,498	\$ 9,880
9-12 + 2.6% CTE	\$ 10,717	\$ 11,294	\$ 11,748
% of Local Prperty 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*	8,913	8,622	8,622
P2 ADA Projection	8,467	8,191	8,191
FUNDING ADA	9,531	9,362	9,362
Lottery - Unrestricted /ADA	\$ 163.00	\$ 163.00	\$ 163.00
Lottery - Restricted /ADA	\$ 65.00	\$ 65.00	\$ 65.00
Mandated Block Grant : K-8 /ADA	\$ 34.94	\$ 36.82	\$ 37.98
Mandated Block Grant : 9-12 /ADA	\$ 67.31	\$ 70.93	\$ 73.16
City of Santa Monica/Joint Use Agrmnt	\$ 10,348,982	\$ 10,555,962	\$ 10,767,081
City of Malibu/Joint Use Agrmnt	\$ 246,827	\$ 246,827	\$ 246,827
Measure "R" / Parcel Tax	\$ 13,881,013	\$ 14,019,823	\$ 14,160,021
City of SM /Meas. Y & GSH / Sales Tax	\$ 17,200,000	\$ 17,200,000	\$ 17,598,654
Santa Monica Education Foundation	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Malibu Fundraising	\$ 337,543	\$ 337,543	\$ 337,543
Salary Increase	0%	0%	0%
Step & Column Incr.	1.50%	1.50%	1.50%
STRS Rate	19.10%	19.10%	19.10%
PERS Rate	25.37%	25.20%	24.60%
Health/Welfare - Annualized	5%	5%	5%
Workers' Compensation	4.03%	4.03%	4.03%
Other Postemployment Benefits	1.25%	1.25%	1.25%
Indirect Cost Rate	7.75%	7.75%	7.75%
Quarterly Interest Rate Distribution	0.56%	0.56%	0.56%
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	J	K	L
	2021-22	2021-22	2021-22	2021-22	2021-22	2021-22	2021-22	2021-22		2022-23	2023-24	2024-25
Description	ADOPTED BUDGET	45-DAY REVISION	FIRST INTERIM	SECOND INTERIM	THIRD BUDGET REVISION	ESTIMATED ACTUALS	4TH BUDGET REVISION (Final Estimated Actuals)	CHANGE	PROPOSED BUDGET	PROJECTED BUDGET	PROJECTED BUDGET	
Revenue:												
1 Property Tax	98,177,662	98,177,662	98,177,662	98,177,662	100,034,162	100,034,162	99,500,969	(533,193)	102,336,545	106,703,372	111,288,541	
2 Education Protection Account (EPA)	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	-	2,000,000	2,000,000	2,000,000	
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)	-	(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	-	8,585,843	8,585,843	8,585,843	
7 Subtotal LCFF Funding	108,476,505	108,476,505	108,476,505	108,476,505	110,333,005	110,333,005	109,799,812	(533,193)	112,635,388	117,002,215	121,587,385	

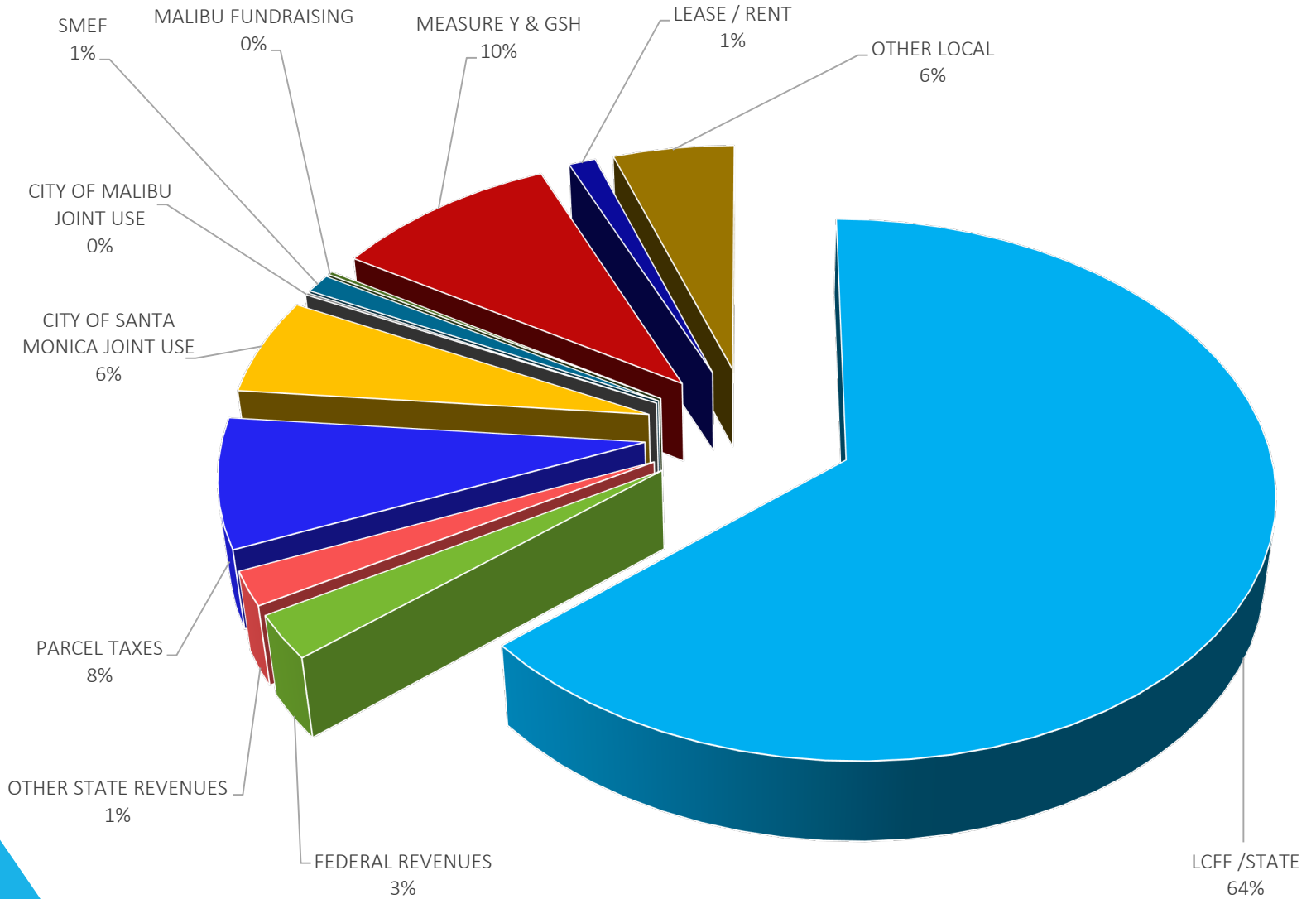


MULTI-YEAR PROJECTIONS
UNRESTRICTED GENERAL FUND

	A	B	C	D	E	F	G	H	I	J	K	L
	2021-22	2021-22	2021-22	2021-22	2021-22	2021-22	2021-22	2021-22		2022-23	2023-24	2024-25
Description	ADOPTED BUDGET	45-DAY REVISION	FIRST INTERIM	SECOND INTERIM	THIRD BUDGET REVISION	ESTIMATED ACTUALS	4TH BUDGET REVISION (Final Estimated Actuals)	CHANGE	PROPOSED BUDGET	PROJECTED BUDGET	PROJECTED BUDGET	
8 Other Federal (MAA - Medi-Cal Administrative Activities)	200,000	200,000	200,000	200,000	200,000	200,000	200,000	-	200,000	200,000	200,000	
9 Lottery - Unrestricted	1,452,482	1,452,482	1,452,482	1,452,482	1,500,000	1,500,000	1,500,000	-	1,500,000	1,500,000	1,500,000	
10 Mandated Reimbursement Block Grant	410,000	410,000	410,000	419,710	419,710	419,710	419,710	-	419,000	419,000	419,000	
11 Other State Revenue	5,000	5,000	5,000	5,000	5,000	5,000	5,000	-	5,000	5,000	5,000	
12 Measure 'R' - Parcel Tax	13,910,855	13,910,855	13,910,855	13,910,855	13,910,855	13,910,855	13,910,855	-	13,881,013	14,019,823	14,160,021	
13 Measure 'Y' & 'GSH' - City of Santa Monica	14,292,750	14,292,750	14,292,750	14,605,997	17,105,997	17,105,997	17,636,537	530,540	17,200,000	17,200,000	17,598,654	
14 Joint Use Agreement - City of Santa Monica	9,995,154	9,995,154	9,995,154	10,146,061	10,146,061	10,146,061	10,146,061	-	10,348,982	10,555,962	10,767,081	
15 Joint Use Agreement - City of Malibu	246,827	246,827	246,827	246,827	246,827	246,827	246,827	-	246,827	246,827	246,827	
16 Santa Monica Ed Foundation Donation	1,982,503	966,292	966,292	966,292	966,292	966,292	966,292	-	2,000,000	2,000,000	2,000,000	
17 Malibu Fundraising Entity Donation*	-	337,543	337,543	337,543	337,543	337,543	337,543	-	357,543	357,543	357,543	
18 Lease & Rental	2,350,000	2,350,000	2,350,000	2,350,000	2,350,000	2,350,000	2,607,508	257,508	2,517,571	2,517,571	2,517,571	
19 Interest Earned	200,000	200,000	200,000	150,000	125,000	125,000	125,000	-	175,000	175,000	175,000	
20 All Other Local Income	755,000	755,000	760,000	757,921	761,421	761,421	761,421	-	750,000	750,000	750,000	
21 Local General Fund Contribution	(32,623,321)	(32,013,767)	(31,504,743)	(30,740,857)	(30,965,603)	(30,965,603)	(31,328,398)	(362,795)	(31,764,151)	(32,240,613)	(33,207,832)	
22 TOTAL REVENUE	121,653,755	121,584,641	122,098,665	123,284,336	127,442,108	127,442,108	127,334,168	(107,940)	130,472,173	134,708,328	139,076,250	



2022-23 GENERAL FUND (FUND 01) REVENUES PROJECTION

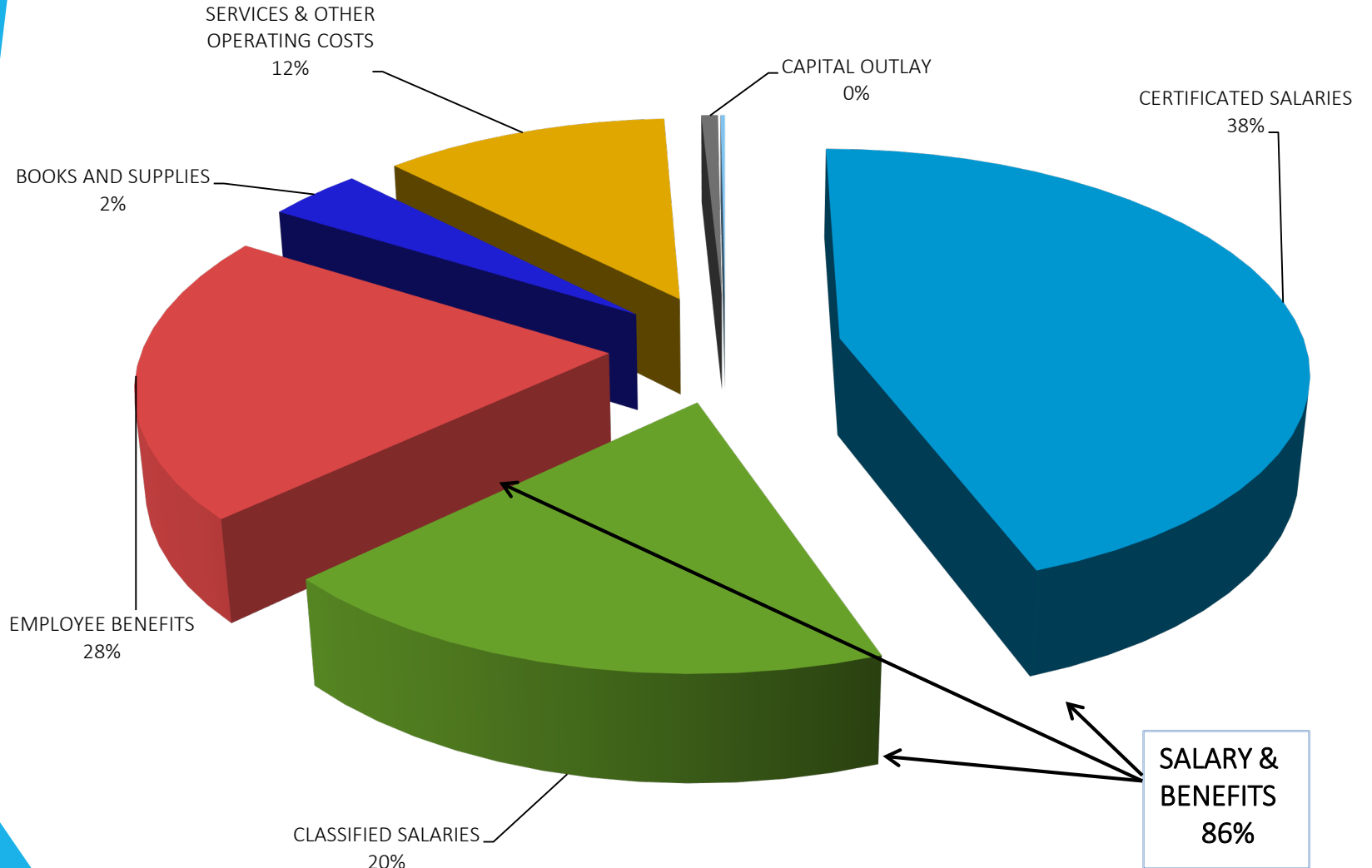


MULTI-YEAR PROJECTIONS
UNRESTRICTED GENERAL FUND

Expenditures

	A	B	C	D	E	F	G	H	I	J	K	L
		2021-22	2021-22	2021-22	2021-22	2021-22	2021-22	2021-22		2022-23	2023-24	2024-25
Description	ADOPTED BUDGET	45-DAY REVISION	FIRST INTERIM	SECOND INTERIM	THIRD BUDGET REVISION	ESTIMATED ACTUALS	4TH BUDGET REVISION (Final Estimated Actuals)	CHANGE	PROPOSED BUDGET	PROJECTED BUDGET	PROJECTED BUDGET	
23 Expenditure:												
24 Certificated Salary	50,887,845	50,887,845	49,741,358	50,286,213	50,006,317	50,006,917	50,020,417	13,500	53,035,692	53,831,227	54,638,696	
25 Classified	20,798,412	19,678,987	19,511,252	19,100,342	18,592,346	18,596,754	18,606,205	9,451	21,448,173	21,769,896	22,096,444	
26 Benefits	33,033,385	31,940,032	31,603,461	31,919,313	31,488,736	31,489,474	31,495,709	6,235	35,703,593	36,837,112	37,763,906	
27 STRS	8,700,514	8,700,514	8,521,544	8,616,227	8,568,830	8,568,932	8,571,217	2,285	9,944,761	10,281,764	10,435,991	
28 PERS	4,360,230	4,103,769	4,412,792	4,350,241	4,253,834	4,253,834	4,255,432	1,598	5,159,673	5,486,014	5,435,725	
29 SOCIAL SECURITY & MEDICARE	2,335,355	2,249,718	2,218,060	2,194,862	2,150,672	2,151,018	2,151,939	921	2,437,636	2,445,950	2,482,639	
30 HEALTH AND WELFARE	12,774,810	12,774,810	11,962,149	12,258,099	12,060,157	12,060,157	12,060,157	-	13,740,280	14,427,294	15,148,659	
31 SUI	879,656	351,986	688,172	691,826	687,761	687,786	687,902	116	360,562	151,202	153,470	
32 WORKERS COMP	3,046,424	2,836,833	2,888,569	2,896,308	2,864,501	2,864,703	2,865,729	1,026	2,998,057	3,046,725	3,092,426	
33 OPEB	890,833	876,840	860,542	861,506	852,654	852,717	853,006	289	1,012,006	945,014	959,189	
34 CASH IN-LIEU	45,563	51,563	51,653	50,244	50,327	50,327	50,327	-	50,618	53,149	55,806	
35 Supplies/Books/Textbooks	1,482,584	1,832,584	1,946,273	1,998,157	2,044,354	2,081,358	2,079,649	(1,709)	2,302,758	1,982,553	2,000,000	
36 Other Operational Costs	13,984,648	15,679,235	15,354,753	16,945,994	17,145,347	17,160,152	17,583,957	423,805	15,363,276	14,888,620	14,961,496	
37 504 PLAN ACCOMODATION (STUDENT SERVICES)	30,000	30,000	30,000	30,000	30,000	30,000	30,000	-	25,000	25,000	25,000	
38 TRAVEL & CONFERENCE	244,174	244,174	185,939	204,514	222,264	221,544	222,387	843	253,975	200,000	200,000	
39 DUES & MEMBERSHIPS	56,040	56,040	58,565	59,290	59,072	59,072	59,072	-	78,275	60,000	60,000	
40 INSURANCE	1,292,409	1,292,409	1,292,409	1,322,016	1,322,016	1,322,016	1,322,016	-	1,388,117	1,457,523	1,530,399	
41 UTILITIES	2,792,500	2,792,500	2,792,500	2,792,500	2,792,500	2,792,500	3,124,125	331,625	3,365,500	3,053,546	3,053,546	
42 RENTALS, LEASES, REPAIRS	2,096,718	2,096,718	2,196,520	2,254,938	2,260,320	2,290,945	2,363,576	72,631	2,368,340	2,368,340	2,368,340	
43 INTRA-FUND TRANSFERS FOR SERVICES	(22,250)	(22,250)	(46,200)	(60,200)	(63,139)	(59,139)	(59,167)	(28)	30,950	(60,000)	(60,000)	
44 INTER-FUND TRANSFERS FOR SERVICES	(312,025)	(312,025)	(312,025)	(312,025)	(311,525)	(311,525)	(311,525)	-	(293,200)	(300,000)	(300,000)	
45 CONSULTANTS & OTHER OPERATING	7,522,222	9,216,809	8,868,627	10,372,738	10,552,136	10,533,036	10,551,770	18,734	7,860,109	7,801,988	7,801,988	
46 Other Operational Costs	2,574,182	2,574,182	2,646,423	2,658,345	2,673,858	2,657,758	2,649,562	(8,196)	2,273,021	2,600,000	2,600,000	
47 Potential Election Recall Cost	-	750,000	-	-	-	-	-	-	-	-	-	
48 Consultants	2,285,639	2,285,639	2,265,216	2,310,826	2,437,930	2,434,930	2,461,860	26,930	2,685,227	2,300,000	2,300,000	
49 Legal	905,000	905,000	1,255,000	1,881,579	1,918,360	1,918,360	1,918,360	-	1,900,000	1,900,000	1,900,000	
50 Pupil Fees Lawsuit	750,000	750,000	750,000	1,570,000	1,570,000	1,570,000	1,570,000	-	-	-	-	
51 America Unites Lawsuit	-	950,000	950,000	950,000	950,000	950,000	950,000	-	-	-	-	
52 Cost of Early Retirement Incentive (SERP)	1,007,401	1,001,988	1,001,988	1,001,988	1,001,988	1,001,988	1,001,988	-	1,001,861	1,001,988	1,001,988	
53 COMMUNICATIONS (LAND & MOBILE)	284,860	284,860	288,418	282,223	281,703	281,703	281,703	-	286,210	282,223	282,223	
54 Capital Outlay	353,000	353,000	377,858	410,358	665,627	665,627	665,705	78	322,686	285,000	285,000	
55 Transfer to County Specialized Schools	75,000	75,000	75,000	75,000	75,000	75,000	75,000	-	75,000	75,000	75,000	
56 Indirect	(1,601,883)	(1,601,883)	(1,595,144)	(1,593,733)	(1,597,888)	(1,597,888)	(1,597,888)	-	(1,454,541)	(1,300,000)	(1,300,000)	
57 Fiscal Stabilization Plan (Budget Reductions)	-	-	-	-	-	-	-	-	-	(6,445,578)	(6,445,578)	
58 Interfund Transfer Out to Fund 12 Child Development	2,265,307	2,265,307	1,357,385	1,357,385	1,000,000	1,000,000	1,000,000	-	1,000,000	1,000,000	-	
59 LCAP Transfer Out to Fund 12 Child Development	200,000	200,000	200,000	200,000	200,000	200,000	200,000	-	200,000	100,000	100,000	
60 Interfund Transfer Out to Fund 13 Food Services	900,000	900,000	1,800,000	1,800,000	1,000,000	1,000,000	-	(1,000,000)	900,000	900,000	900,000	
61 Interfund Transfer Out to Fund 14 Deferred Maint.	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-	1,000,000	1,000,000	1,000,000	
62 TOTAL EXPENDITURE	123,378,298	123,210,107	121,372,216	123,499,029	121,619,839	121,677,394	121,128,754	(548,640)	129,896,637	124,923,830	126,074,964	

2022-23 GENERAL FUND (Fund 01) EXPENDITURES



MULTI-YEAR PROJECTIONS
UNRESTRICTED GENERAL FUND

	A	B	C	D	E	F	G	H	I	J	K	L
	2021-22	2021-22	2021-22	2021-22	2021-22	2021-22	2021-22	2021-22		2022-23	2023-24	2024-25
Description	ADOPTED BUDGET	45-DAY REVISION	FIRST INTERIM	SECOND INTERIM	THIRD BUDGET REVISION	ESTIMATED ACTUALS	4TH BUDGET REVISION (Final Estimated Actuals)	CHANGE	PROPOSED BUDGET	PROJECTED BUDGET	PROJECTED BUDGET	
63 Increase (Decrease) Fund Balance	(1,724,542)	(1,625,466)	726,450	(214,693)	5,822,269	5,764,714	6,205,414	440,700	575,536	9,784,498	13,001,287	
64 Beginning Fund Balance	21,583,277	21,583,277	31,577,901	31,577,901	31,577,901	31,577,901	31,577,901	-	37,783,315	38,358,852	48,143,350	
65 Ending Fund Balance (net of lines 63-64)	19,858,735	19,957,811	32,304,351	31,363,208	37,400,170	37,342,615	37,783,315	440,700	38,358,852	48,143,350	61,144,637	
66 Reserve - Revolving Cash, Prep-pays	190,362	190,362	162,767	162,767	162,767	162,767	162,767	-	162,767	162,767	162,767	
67 Reserve - Deficit Spending in 22-23	-	-	-	-	-	-	-	-	-	-	-	
68 Reserve - Deficit Spending in 23-24	-	-	-	-	-	-	-	-	-	-	-	
69 Reserve - Deficit Spending in 24-25	-	-	-	-	-	-	-	-	-	-	-	
70 3% Contingency Reserve	5,095,808	5,095,808	5,507,304	5,581,578	5,581,578	5,581,578	5,581,578	-	5,614,311	5,678,132	5,799,879	
71 Reserve Up to 2-months of Expenses	14,572,564	14,671,641	26,634,280	25,618,863	31,655,825	31,598,270	32,038,970	440,700	32,581,774	42,302,451	55,181,991	
72 Unappropriated Balance	0	0	0	0	0	0	0	0	0	0	0	

*not collected in 2021-22





SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT

Ending Fund Balance & Reserve

Components of Ending Fund Balances

2021-22

Fund 01: Unrestricted General Fund	
Unrestricted General Fund Balance	\$ 31,577,901
Current Year Deficit/Surplus Spending	6,205,414
Fund Balance that Requires Explanation	37,783,315
Reasons for Assigned and Unassigned Ending Fund Balances	
*State Recommended 17% Minimum Level for Unified Districts	
	37,783,315
Less: 3% Reserve for Economic Uncertainties	(5,581,578)
Reserve for Revolving Cash & Prepaid	(162,767)
Reserve for 22-23 Deficit Spending	-
Reserve for 23-24 Deficit Spending	-
^Reserve for up to 2 months General Fund Expenditures	32,038,970
Unappropriated Balance	-

*current reserve is at 20.30% (up 0.29% from 20.01% @ Fourth Budget Revision 6/23/2022)

*2019-20 Statewide Average Reserve for Unified State-Aid Districts is 18.82%

*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 2022
 - Negative \$5 million to \$11 million
- The board will consider adopting a Resolution for Temporary Interfund Cash Borrowing Transfer as recommended at its June 23, 2022 meeting



SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT

Proposed Budget Summary



Proposed Budget Summary

- What have we done so far:
 - Line-by-line assessment of revenues and expenditures with each school site and department level.
 - Reduced overall budget based on implemented Fiscal Stabilization Plan by approximately \$1.9 million as required by LACOE.
 - Reduced Local General Fund Contribution to Special Education by 1.3 million as compared to initial projected contribution.
 - Assess the needs and uses of Covid-19 Funding as they become expensed from initial commitments.



Next Steps

- Continue to monitor property tax, basic aid status, and the State's budget process
- Board Adoption - June 30, 2022
- Board Approval of 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	TBD	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	\$341,442,086	\$4,439,844,000	\$539,936,000	\$100,000,000
SMMUSD + Private School allocation	\$935,547	\$3,733,573	\$613,655	TBD	\$4,103,874	\$795,192	\$175,346
Resource Code	3210	3212	3215	TBD	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	August 31, 2022	August 31, 2022	August 31, 2022





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	TBD		
	CR	\$4,103,874	\$4,103,874	\$0
	GF	\$795,192	\$795,192	\$0
SB 117	SB 117	\$175,346	\$175,346	\$0
AB86	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>\$28,027,588</u>	<u>\$28,027,588</u>	<u>\$0</u>