



SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT

2023-24 Adopted Budget General Fund

Melody Canady
Assistant Superintendent,
Business & Fiscal Services

June 29, 2023 Board Meeting
Agenda Item II.I.4



Budget Reporting Periods

1. Preliminary Budget – June
2. Proposed 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 – 8,394 (declining)
- Average Daily Attendance – 7,974.30 (95%)
- Unduplicated Count (ELL, F/R, Foster) – 2,577 (27.71%)
- Cost of Living Adjustment (COLA) – 8.22%
- Total LCFF funding – \$120,002,215
- Included in the LCFF dollars is the LCAP Supplemental funding of \$5,491,921



SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT

Local Control Funding Formula

2023-24 LOCAL CONTROL FUNDING FORMULA (LCFF) CALCULATION

7/1/2023

BASE GRANT:

	TK-3	4-6	7-8	9-12	TOTAL
	2,433.49	2,007.63	1,438.99	3,026.07	8,906.18
2022-23 BASE	9,166	9,304	9,580	11,102	
2023-24 8.22% COLA	753	765	787	913	
2023-24 BASE	9,919	10,069	10,367	12,015	
	24,138,904	20,214,369	14,918,729	36,356,973	95,628,975

AUGMENTATION GRANTS:

CLASS SIZE REDUCTION (CSR) AUGMENTATION: BASE GRANT X 10.4%	2,510,446
CAREER TECHNICAL EDUCATION (CTE) AUGMENTATION 9-12 BASE GRANT X 2.6%	945,281

SUPPLEMENTAL AND CONCENTRATION GRANTS:

TOTAL ENROLLMENT (3-YEAR AVERAGE)	9,300
TOTAL UNDUPLICATED PUPIL COUNT (3-YEAR AVERAGE)	2,577
	27.71%
SUPPLEMENT ADD-ON 20% OF BASE GRANT X % OF ELIGIBLE ENROLLMENT	5,491,921

TRANSPORTATION, TIIG GRANT, & ADD-ON:

2012-13 TRANSPORTATION	887,699
2012-13 TARGETED INSTRUCTIONAL IMPROVEMENT BLOCK GRANT	429,757
TRANSITIONAL KINDERGARTEN ADD-ON	417,424

TOTAL 2023-24 LCFF ENTITLEMENT	106,311,503
MINIMUM STATE AID / 2012-13 CATEGORICAL PROGRAMS	8,585,843

TOTAL FUNDING LESS: 2012-13 MINIMUM/CATEGORICAL	97,725,660
LOCAL REVENUE / PROPERTY TAXES	109,703,372
Amount of Property Tax Over LCFF Funding (Basic Aid when negative)	(11,977,712)

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



2023-24 Recommended MYP Budget Adjustments

REVENUE

- RDA will remain at \$18 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 is projection mirrors the City financial estimates and will be updated per the recommendation of the District Financial Oversight Committee.

EXPENSE:

- Realized savings of 14.80 FTEs for enrollment driven FTE adjustments due to attrition in Classroom Teaching positions
- Includes 2 FTEs for Director of Human Resources and Director of Curriculum & Instruction



2023-24 Recommended MYP Budget Adjustments (cont.)

LOCAL GENERAL FUND CONTRIBUTION/INTERFUND TRANSFERS:

- Increase in Special Education Local General Fund Contribution by \$3 million from 2022-23 to 2023-24 for a total of \$28.3 million
- Still required to have 3% match in Local General Fund Contribution for Routine Restricted Maintenance Account – 2023-24 is \$9 million
- Interfund Transfers of \$3.5 million
 - 1 Million – Child Development (year 5 of 5)
 - 100 Thousand – Child Development from LCAP Supplemental Grant
 - 900 Thousand – Food Services
 - 1.5 Million – Deferred Maintenance



SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT

Multi-Year Projections

Factor	2023-24	2024-25	2025-26
Statutory COLA	8.22%	3.94%	3.29%
LCFF FUNDING BASE			
K-3 + 10.4% Class Size Reduction (CSR)	\$ 10,951	\$ 11,382	\$ 11,757
4-6	\$ 10,069	\$ 10,465	\$ 10,810
7-8	\$ 10,367	\$ 10,776	\$ 11,130
9-12 + 2.6% Career Technical Education (CTE)	\$ 12,327	\$ 12,813	\$ 13,235
% of Local Property Taxes Increase	5%	5%	3%
% of GAP Funding	100.00%	100.00%	100.00%
MINIMUM STATE AID	\$ 8,585,843	\$ 8,585,843	\$ 8,585,843
Enrollment Projection	8,394	8,071	7,761
P2 ADA Projection	7,974	7,668	7,373
Funding ADA	8,478	8,152	7,838
Lottery - Unrestricted /ADA	\$ 170.00	\$ 170.00	\$ 170.00
Lottery - Restricted /ADA	\$ 67.00	\$ 67.00	\$ 67.00
Mandated Block Grant : K-8 /ADA	\$ 37.81	\$ 39.30	\$ 40.59
Mandated Block Grant : 9-12 /ADA	\$ 72.84	\$ 75.71	\$ 78.20
City of Santa Monica - Joint Use Agreement	\$ 10,762,941	\$ 10,978,200	\$ 11,197,764
City of Malibu - Joint Use Agreement	\$ 246,827	\$ 246,827	\$ 246,827
Measure R / Parcel Tax	\$ 14,019,823	\$ 14,160,021	\$ 14,301,621
City of Santa Monica - Measure Y & GSH / Sales Tax	\$ 18,000,000	\$ 18,000,000	\$ 18,000,000
City of Santa Monica - Measure GS / Property Transfer Tax	\$ -	\$ -	\$ -
Santa Monica Education Foundation	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000
Malibu Fundraising Entity (yet to be named)	\$ 343,716	\$ 343,716	\$ 343,716
Salary Increase	0%	0%	0%
Step & Column Incr.	1.50%	1.50%	1.50%
STRS Rate	19.10%	19.10%	19.10%
PERS Rate	26.68%	27.70%	28.30%
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	3.37%	3.37%	3.37%
Ongoing Maintenance	3%	3%	3%
Reserve for Uncertainties	3%	3%	3%

Assumptions

MULTI-YEAR PROJECTIONS

UNRESTRICTED GENERAL FUND

	A	B	C	D	E	F	G	H	I	J
		2022-23	2022-23	2022-23	2022-23	2022-23	2022-23	2023-24	2024-25	2025-26
Description		ADOPTED BUDGET	FIRST INTERIM	SECOND INTERIM	THIRD BUDGET REVISION	4TH BUDGET REVISION (Estimated Actuals)	THIRD vs. FOURTH	ADOPTED BUDGET	PROJECTED BUDGET	PROJECTED BUDGET
Revenue:										
1 Property Tax		102,336,545	106,336,545	106,336,545	107,336,545	108,974,401	1,637,856	109,703,372	114,288,541	114,288,541
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
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)
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
7 Subtotal LCFF Funding		112,635,388	116,635,388	116,635,388	117,635,388	119,273,244	1,637,856	120,002,215	124,587,385	124,587,384



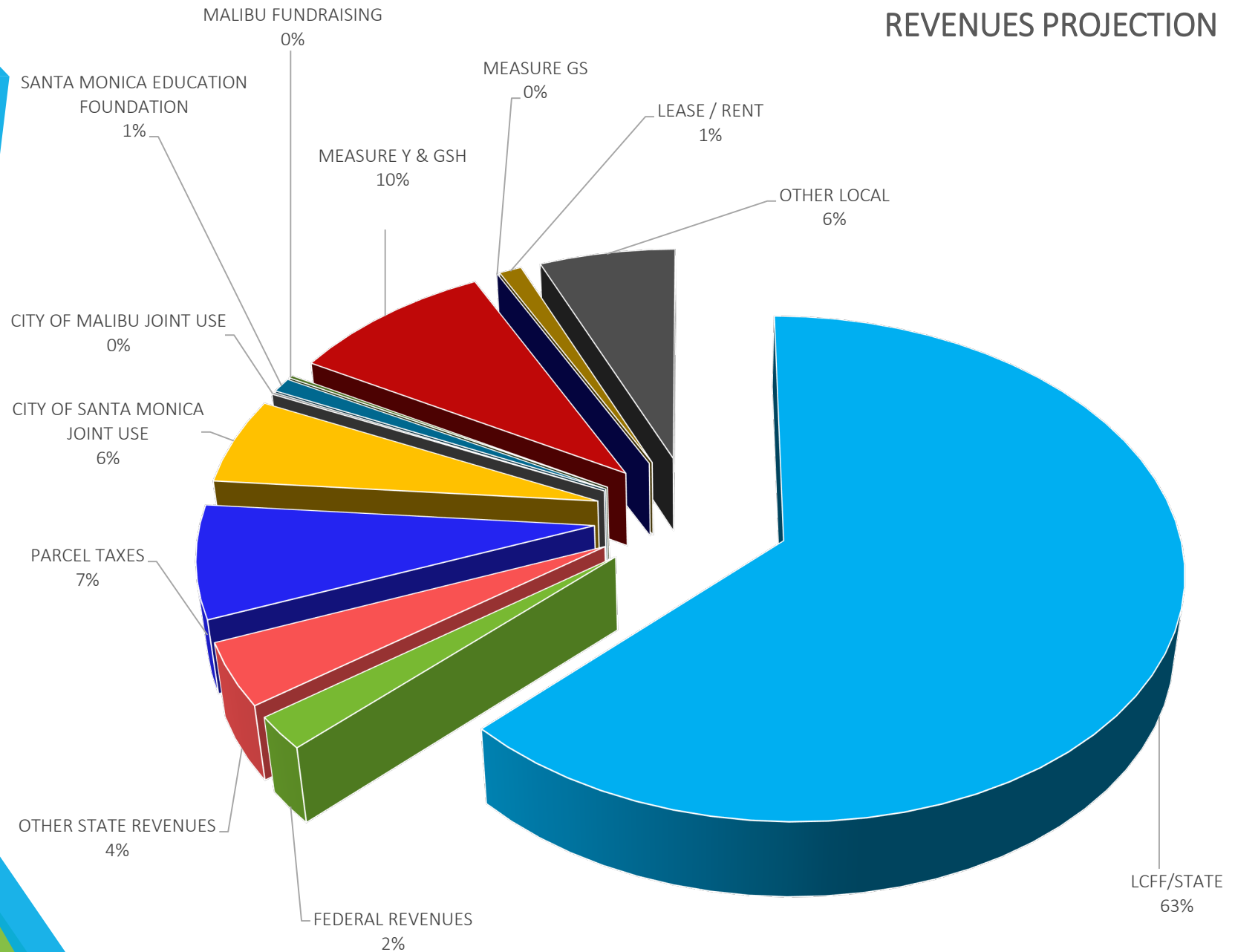
MULTI-YEAR PROJECTIONS

UNRESTRICTED GENERAL FUND

	A	B	C	D	E	F	G	H	I	J
		2022-23	2022-23	2022-23	2022-23	2022-23	2022-23	2023-24	2024-25	2025-26
Description		ADOPTED BUDGET	FIRST INTERIM	SECOND INTERIM	THIRD BUDGET REVISION	4TH BUDGET REVISION (Estimated Actuals)	THIRD vs. FOURTH	ADOPTED BUDGET	PROJECTED BUDGET	PROJECTED BUDGET
8 Other Federal (MAA - Medi-Cal Administrative Activities)		200,000	200,000	200,000	-	-	-	-	-	-
9 Lottery - Unrestricted		1,500,000	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	419,000
11 Other State Revenue		5,000	5,000	13,907	13,907	13,907	-	5,000	5,000	5,000
12 Measure 'R' - Parcel Tax		13,881,013	13,881,013	13,881,013	13,881,013	13,881,013	-	14,019,823	14,160,021	14,301,621
13 Measure 'Y' & 'GSH' - City of Santa Monica		17,200,000	17,200,000	17,200,000	17,200,000	18,200,000	1,000,000	18,000,000	18,000,000	18,000,000
14 Measure 'GS' (Effective 3/1/2023) - City of Santa Monica		-	-	-	-	-	-	-	-	-
15 Joint Use Agreement - City of Santa Monica		10,348,982	10,348,982	10,348,982	10,551,903	10,551,903	-	10,762,941	10,978,200	11,197,764
16 Joint Use Agreement - City of Malibu		246,827	246,827	246,827	246,827	246,827	-	246,827	246,827	246,827
17 Santa Monica Ed Foundation Donation		2,000,000	2,445,379	2,445,379	2,445,379	2,445,379	-	1,800,000	1,800,000	1,800,000
18 Malibu Fundraising Entity Donation		357,543	343,716	343,716	343,716	343,716	-	343,716	343,716	343,716
19 Lease & Rental		2,517,571	2,517,571	2,517,571	2,517,571	2,517,571	-	2,000,000	2,000,000	2,000,000
20 Interest Earned		175,000	175,000	175,000	800,000	800,000	-	700,000	700,000	300,000
21 All Other Local Income (including Medi-Cal as of 2023-24)		750,000	750,000	752,089	974,188	974,188	-	955,000	955,000	955,000
22 Local General Fund Contribution		(31,764,151)	(37,309,292)	(38,011,723)	(38,407,212)	(38,917,927)	(510,715)	(37,425,734)	(38,174,249)	(38,937,734)
23 TOTAL REVENUE		130,472,173	129,358,584	128,667,149	130,121,680	132,248,821	2,127,141	133,328,788	137,520,900	136,718,578



2023-24 GENERAL FUND (FUND 01) REVENUES PROJECTION

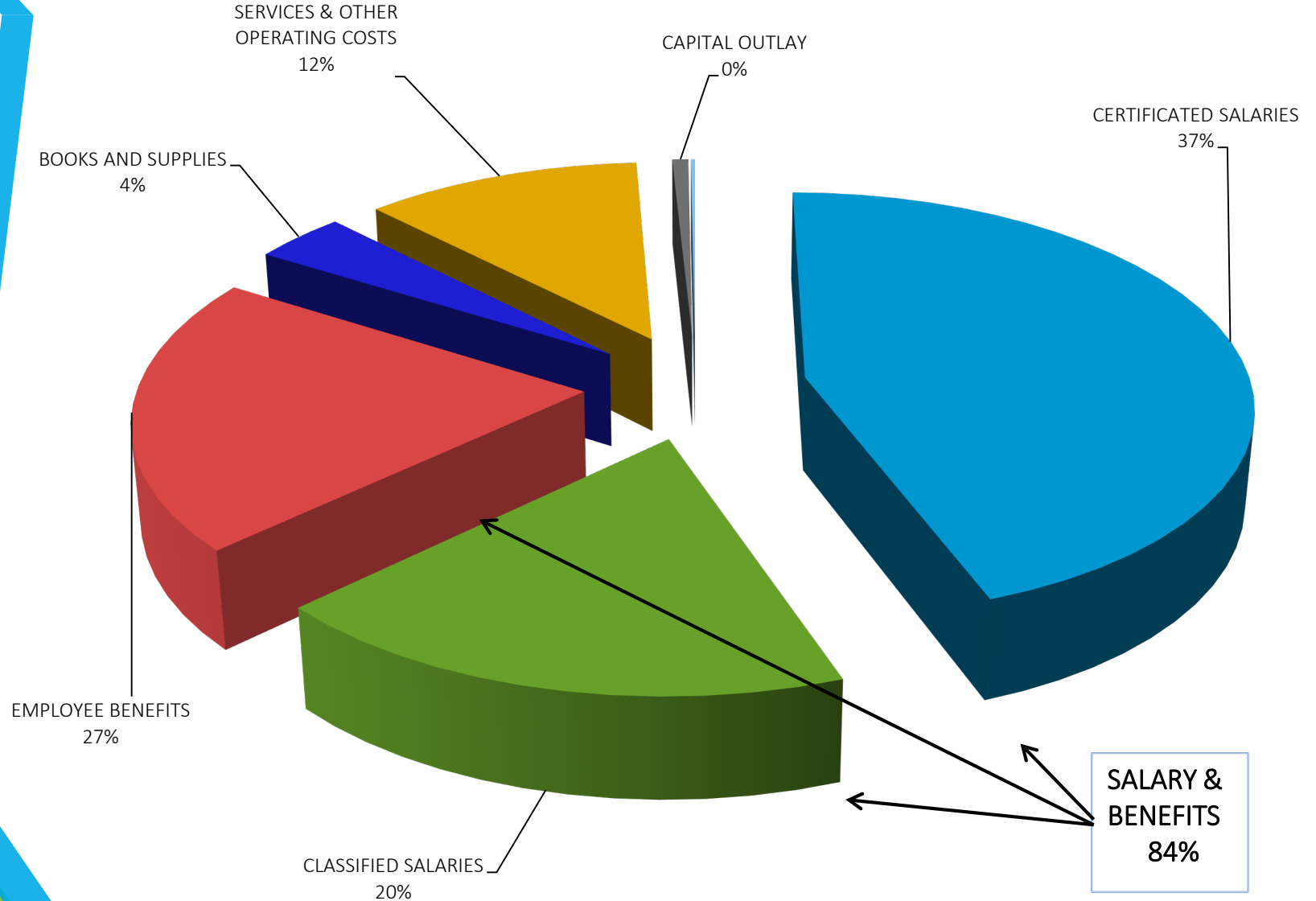


MULTI-YEAR PROJECTIONS
UNRESTRICTED GENERAL FUND

Expenditures

	A	B	C	D	E	F	G	H	I	J
		2022-23	2022-23	2022-23	2022-23	2022-23	2022-23	2023-24	2024-25	2025-26
						4TH BUDGET REVISION (Estimated Actuals)	THIRD vs. FOURTH			
	Description	ADOPTED BUDGET	FIRST INTERIM	SECOND INTERIM	THIRD BUDGET REVISION			ADOPTED BUDGET	PROJECTED BUDGET	PROJECTED BUDGET
24	Expenditure:									
25	Certificated Salary	53,035,692	61,647,835	63,770,493	63,820,053	63,824,857	4,804	56,771,878	57,623,456	58,487,808
26	Classified	21,448,173	25,231,218	24,901,296	24,611,352	24,612,466	1,114	23,873,500	24,231,603	24,595,077
27	Benefits	35,703,593	39,001,785	38,551,569	38,334,205	38,335,614	1,409	35,537,214	37,553,170	38,714,588
28	STRS	9,944,761	11,518,113	11,505,101	11,566,030	11,566,949	919	10,516,018	11,006,080	11,171,171
29	PERS	5,159,673	6,087,577	6,024,384	5,965,616	5,965,616	-	5,820,959	6,712,154	6,960,407
30	SOCIAL SECURITY & MEDICARE	2,437,636	2,868,517	2,844,172	2,822,896	2,823,050	154	2,689,006	2,689,258	2,729,597
31	HEALTH AND WELFARE	13,740,280	13,414,043	13,076,288	12,884,073	12,884,073	-	12,217,285	12,828,149	13,469,557
32	SUI	360,562	432,294	431,285	436,365	436,395	30	39,007	40,928	41,541
33	WORKERS COMP	2,998,057	3,461,470	3,453,043	3,444,274	3,444,507	233	3,192,239	3,208,718	3,256,849
34	OPEB	1,012,006	1,168,520	1,166,126	1,163,316	1,163,389	73	1,020,133	1,023,188	1,038,536
35	CASH IN-LIEU	50,618	51,251	51,170	51,635	51,635	-	42,567	44,695	46,930
36	Supplies/Books/Textbooks	2,302,758	4,343,615	4,346,359	4,524,551	4,581,853	57,302	3,427,273	2,000,000	2,000,000
37	Other Operational Costs	15,363,276	17,014,526	17,313,195	17,556,408	17,644,856	88,448	17,514,205	16,128,751	16,000,937
38	504 PLAN ACCOMODATION (STUDENT SERVICES)	25,000	25,000	25,000	25,000	25,000	-	25,000	25,000	25,000
39	TRAVEL & CONFERENCE	253,975	273,690	284,110	313,942	315,352	1,410	365,450	300,000	300,000
40	DUES & MEMBERSHIPS	78,275	80,320	65,317	53,882	53,882	-	56,820	75,000	75,000
41	INSURANCE	1,388,117	1,243,240	1,243,240	1,243,240	1,243,240	-	1,622,564	1,703,692	1,788,877
42	UTILITIES	3,365,500	3,865,500	3,865,500	3,865,500	3,865,500	-	3,500,500	3,500,500	3,500,500
43	RENTALS, LEASES, REPAIRS	2,368,340	2,428,458	2,419,377	2,512,001	2,513,800	1,799	2,765,623	2,687,999	2,500,000
44	INTRA-FUND TRANSFERS FOR SERVICES	30,950	(6,705)	(22,595)	(40,308)	(43,384)	(3,076)	(13,940)	(45,000)	(45,000)
45	INTER-FUND TRANSFERS FOR SERVICES	(293,200)	(293,200)	(295,700)	(295,700)	(295,700)	-	(227,655)	(300,000)	(300,000)
46	CONSULTANTS & OTHER OPERATING	7,860,109	9,112,013	9,442,986	9,594,749	9,683,064	88,315	9,163,283	7,925,000	7,900,000
47	Other Operational Costs	2,273,021	3,186,512	3,427,359	3,488,156	3,482,294	(5,862)	3,603,864	3,000,000	3,000,000
48	Consultants	2,685,227	2,954,640	3,011,766	3,104,282	3,098,459	(5,823)	2,420,558	3,000,000	3,000,000
49	Legal	1,900,000	1,969,000	2,002,000	2,000,450	2,100,450	100,000	2,137,000	1,925,000	1,900,000
50	Cost of Early Retirement Incentive (SERP)	1,001,861	1,001,861	1,001,861	1,001,861	1,001,861	-	1,001,861	-	-
51	COMMUNICATIONS (LAND & MOBILE)	286,210	286,210	285,960	284,102	284,102	-	256,560	256,560	256,560
52	Capital Outlay	322,686	322,686	387,037	1,066,863	981,863	(85,000)	885,385	350,000	350,000
53	Transfer to County Specialized Schools	75,000	75,000	75,000	75,000	87,646	12,646	90,000	90,000	90,000
54	Indirect Costs from Restricted General Fund Categoricals	(1,454,541)	(1,791,113)	(1,827,373)	(1,794,839)	(1,794,839)	-	(2,539,583)	(2,350,486)	(2,005,458)
55	Interfund Transfer Out to Fund 12 Child Development	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-	1,000,000	-	-
56	LCAP Transfer Out to Fund 12 Child Development	200,000	200,000	200,000	200,000	200,000	-	100,000	100,000	100,000
57	Interfund Transfer Out to Fund 13 Food Services	900,000	900,000	900,000	900,000	900,000	-	900,000	900,000	900,000
58	Interfund Transfer Out to Fund 14 Deferred Maint.	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-	1,500,000	2,000,000	2,000,000
59	TOTAL EXPENDITURE	129,896,637	148,945,552	150,617,576	151,293,593	151,374,316	80,723	139,059,872	138,626,494	141,232,951

2022-23 GENERAL FUND (Fund 01) EXPENDITURES



MULTI-YEAR PROJECTIONS

UNRESTRICTED GENERAL FUND

	A	B	C	D	E	F	G	H	I	J
		2022-23	2022-23	2022-23	2022-23	2022-23	2022-23	2023-24	2024-25	2025-26
	Description	ADOPTED BUDGET	FIRST INTERIM	SECOND INTERIM	THIRD BUDGET REVISION	4TH BUDGET REVISION (Estimated Actuals)	THIRD vs. FOURTH	ADOPTED BUDGET	PROJECTED BUDGET	PROJECTED BUDGET
60	Increase (Decrease) Fund Balance	575,536	(19,586,968)	(21,950,427)	(21,171,913)	(19,125,495)	2,046,418	(5,731,084)	(1,105,594)	(4,514,373)
61	Beginning Fund Balance	37,783,315	44,656,791	44,656,791	44,656,791	44,656,791	-	27,651,096	21,920,012	20,814,418
62	Audit Report Restatement (booked in 21-22 from 20-21)	-	2,119,800	2,119,800	2,119,800	2,119,800	-	-	-	-
63	Ending Fund Balance (net of lines 60-62)	38,358,851	27,189,623	24,826,164	25,604,678	27,651,096	2,046,418	21,920,012	20,814,418	16,300,046
64	Reserve - Revolving Cash, Prep-pays	162,767	20,005	20,005	20,005	20,005	-	20,005	20,005	20,005
65	Reserve - Deficit Spending in 23-24	-	-	5,003,373	5,617,990	5,731,084	113,094	-	-	-
66	Reserve - Deficit Spending in 24-25	-	-	1,817,420	2,222,086	1,105,594	(1,116,492)	1,105,594	-	-
67	Reserve - Deficit Spending in 25-26	-	-	-	-	4,514,373	4,514,373	4,514,373	4,514,373	-
68	3% Contingency Reserve (unrestricted & restricted general fund)	5,614,311	6,289,315	6,482,999	6,482,999	6,482,999	-	7,944,757	5,909,556	5,925,846
69	Reserve Up to 2-months of Expenses (\$26.8 million)	32,581,774	20,880,302	11,502,367	11,261,598	9,797,042	(1,464,556)	8,335,284	10,370,484	10,354,194
70	Unappropriated Balance	0	0	0	0	0	0	0	0	0





SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT

Ending Fund Balance & Reserve

Components of Ending Fund Balances

2023-24

Fund 01: Unrestricted General Fund	
Unrestricted General Fund Beginning Balance	\$ 27,651,096
Current Year (Deficit)/Surplus Spending	(5,731,084)
Ending Fund Balance that Requires Explanation	21,920,013
Reasons for Assigned and Unassigned Ending Fund Balances	
*State Recommended 17% Minimum Level for Unified Districts	
	21,920,013
Less: 3% Reserve for Economic Uncertainties	(7,944,757)
Reserve for Revolving Cash & Prepaid	(20,005)
Reserve for 24-25 Deficit Spending	(1,105,594)
Reserve for 25-26 Deficit Spending	(4,514,373)
^Reserve for up to 2 months General Fund Expenditures	8,335,284
Unappropriated Balance	0

*current reserve is at 10.90% (up 2.78% from 8.12% @ 23-24 Preliminary Budget)

*2020-21 Statewide Average Reserve for Unified State-Aid Districts is 22.36%

*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 2023
 - Negative \$10 million to \$12 million
- The board will consider adopting a Resolution for Temporary Interfund Cash Borrowing Transfer as recommended at its June 22, 2023 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
 - Reduced overall budget based on enrollment driven FTE adjustments due to attrition by approximately \$2.1 million.
 - Increased Local General Fund Contribution to Special Education by 3 million as compared to initial projected contribution.
 - Continue to assess the needs and uses of Covid-19 Funding as they become expensed through 2027-28 from initial commitments.



Next Steps

- Continue to monitor property tax, basic aid status, and the State's budget process
- 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
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>\$28,240,374</u>	<u>\$28,240,374</u>	<u>\$0</u>