SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT

2023-24 Public Hearing Proposed Budget General Fund

Melody Canady
Assistant Superintendent,
Business & Fiscal Services

June 22, 2023 Board Meeting
Agenda Item I.IV.C

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 Contrition 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

Assumptions

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 Prperty 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 Enity (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%

LCFF Revenue

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	PUBLIC HEARING 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***

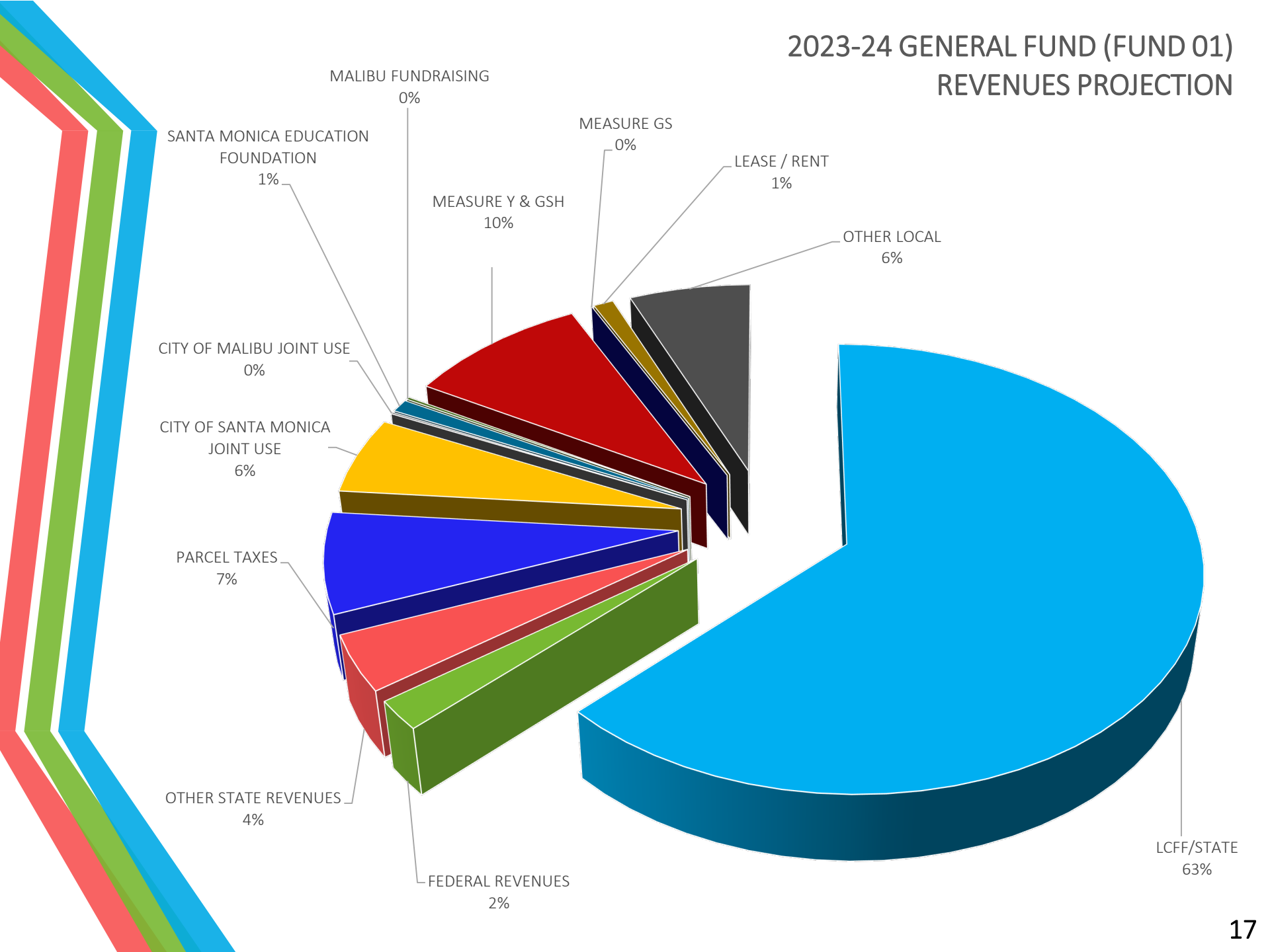
Other Revenue

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	PUBLIC HEARING 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



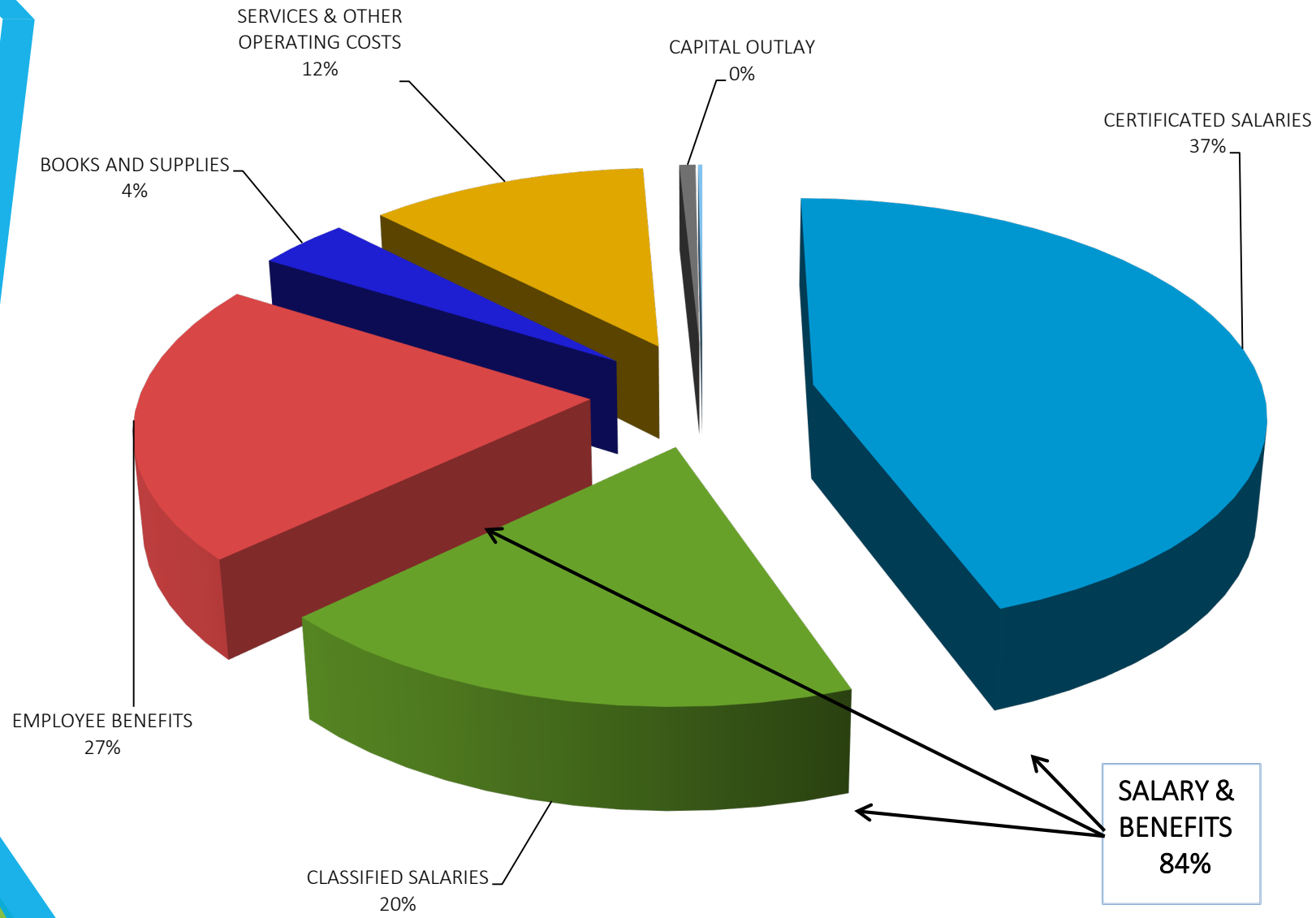
Expenditures

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	PUBLIC HEARING 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



Ending Fund Balance

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	PUBLIC HEARING 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-paids	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
- Board Adoption - June 29, 2023
- 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		$28,240,374	$28,240,374	$0

https://www.cde.ca.gov/fg/cr/relieffunds.asp