

**Budget Impact of 2021 Budget Act on 2021-2022 Adopted Budget
Budget Overview for Parents Update - February 2022**

Arena Union Elementary School District				
Budget Item	Projected 21-22 Budget Amount	Estimated Actual 21-22 Budget Amount @ Mid-Year Update	Variance	Variance Notes
Total LCFF funds (8001-8099)	\$2,833,180	\$2,819,863	-\$13,317	- P-1 property tax updates (+13k)
LCFF supplemental and concentration grants (8011)	\$48,384	\$48,384	\$0	n/a
All other state funds (8300-8599)	\$456,595	\$530,921	\$74,326	- Educator Effectiveness grant (have to recognize full amt. in 21-22 eventhough expenses will be spread out over 5 yrs. thru 25-26) (+81k) - SPED Learning Recovery Program one-time funds (+22k) - In-Person Instruction Grant (+76k) - Expanded Learning grant (source changed from state to federal) (-81k) - Expanded Learning grant (partial recognized in 20-21) (-100k) - Expanded Learning Program funds (+76k)
All local funds (8600-8799)	\$205,662	\$191,323	-\$14,339	- SELPA update (-14k)
All federal funds (8100-8299)	\$469,167	\$596,333	\$127,166	- ESSER III funds to match 21-22 added budgeted expenses (Counselor) (+46k) - Expanded Learning grant (source changed from state to federal) (+81k)
Total projected revenue	\$3,964,604	\$4,138,440	\$173,836	- see above variance explanations
Total budgeted general fund expenditures (1xxx-7xxx)	\$3,978,009	\$4,052,187	\$74,178	- Educator Effectiveness estimated expenses (+22k) - ELO-P estimated food expenses (+12k) - SPED Learning Recovery Program estimated expenses (+22k) - Other impacts from rate changes, negotiated settlements, position assumption changes, estimated transfer out for savings adjustments, materials and services estimate changes based on year-to-date spending, and other misc. (~+18k)