

**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   |
| <b>Total LCFF funds (8001-8099)</b>                         | \$2,833,180                   | \$2,819,863  | -\$13,317 | - P-1 property tax updates (+13k)  |
| <b>LCFF supplemental and concentration grants (8011)</b>    | \$48,384                      | \$48,384   | \$0       | n/a  |
| <b>All other state funds (8300-8599)</b>                    | \$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)<br>- SPED Learning Recovery Program one-time funds (+22k)<br>- In-Person Instruction Grant (+76k)<br>- Expanded Learning grant (source changed from state to federal) (-81k)<br>- Expanded Learning grant (partial recognized in 20-21) (-100k)<br>- Expanded Learning Program funds (+76k) |
| <b>All local funds (8600-8799)</b>                          | \$205,662                     | \$191,323  | -\$14,339 | - SELPA update (-14k)  |
| <b>All federal funds (8100-8299)</b>                        | \$469,167                     | \$596,333  | \$127,166 | - ESSER III funds to match 21-22 added budgeted expenses (Counselor) (+46k)<br>- Expanded Learning grant (source changed from state to federal) (+81k)   |
| <b>Total projected revenue</b>                              | \$3,964,604                   | \$4,138,440  | \$173,836 | - see above variance explanations  |
| <b>Total budgeted general fund expenditures (1xxx-7xxx)</b> | \$3,978,009                   | \$4,052,187  | \$74,178  | - Educator Effectiveness estimated expenses (+22k)<br>- ELO-P estimated food expenses (+12k)<br>- SPED Learning Recovery Program estimated expenses (+22k)<br>- 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)                                  |