

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

Point Arena Joint Union High 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)	\$4,237,668	\$4,288,552	\$50,884	- P-1 property tax updates (+51k)
LCFF supplemental and concentration grants (8011)	\$16,251	\$16,251	\$0	n/a
All other state funds (8300-8599)	\$382,774	\$489,113	\$106,339	- Educator Effectiveness grant (have to recognize full amt. in 21-22 eventhough expenses will be spread out over 5 yrs. thru 25-26) (+100k) - SPED Learning Recovery Program one-time funds (+12k) - In-Person Instruction Grant (+55k) - Expanded Learning grant (source changed from state to federal) (-61k) - Expanded Learning grant (partial recognized in 20-21) (-77k) - CTEIG grant (one-year lag update) (-10k) - CDPH Emerging Infections Reopening grant (+87k)
All local funds (8600-8799)	\$122,346	\$119,111	-\$3,235	- SELPA update (-3k)
All federal funds (8100-8299)	\$301,343	\$485,253	\$183,910	- Title I funds (+29k) - ESSER III funds to match 21-22 added budgeted expenses (SPED teacher) (+103k) - Expanded Learning grant (source changed from state to federal) (+61k) - ESSER II based on PY spending update (-12k) - SELPA update (federal) (+3k)
Total projected revenue (8xxx)	\$5,044,131	\$5,382,028	\$337,897	- see above variance explanations
Total budgeted general fund expenditures (1xxx-7xxx)	\$5,061,160	\$5,302,553	\$241,393	- Educator Effectiveness estimated expenses (+20k) - CDPH COVID testing grant estimated expenses (+72k) - SPED Learning Recovery Program estimated expenses (+12k) - Added curricula (+25k) - 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. (~+112k)