Roseland Public Schools
DESTINATION COLLEGE

Roseland Charter School

2023-2024
45 Day Budget Revision

August 11, 2023

BACKGROUND INFORMATION

Education Code Section 42127(h) specifies that:

> *Not later than 45 days after the Governor signs the annual Budget Act, the District shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act.*

- The Governor signed the 2023-24 State Budget Act on June 27, 2023. The 45-day period ends August 11, 2023. In accordance with this Code, nothing is required to be submitted to County Office of Education.

- Any necessary budget revisions need only be made available for public review.

- 45 Day Revise will be posted on the Roseland Public Schools website on or before August 11, 2023

2023-2024 ENACTED STATE BUDGET –BUDGET REVISIONS FROM MAY REVISE STATE BUDGET

1. Learning Recovery Emergency Block Grant:
    - 2022-23 Revenues apportioned at $2.5M
    - 2023-24 Reduction of $364K (14.4% of original amount)
    - Expenditures allowed from July 2022 to June 2028
    - Provides funding to assist with long term recovery from the COVID-19 pandemic, including, but not limited to programs or activities that increase or stabilize instructional learning time, decrease or stabilize staff-to-pupil ratios, provide supports to address barriers to learning, provide instruction for credit deficient students, provide learning supports to close learning gaps, and provide additional academic services

2. Arts, Music and Instructional Materials Discretionary Block Grant:
    - 2022-23 Revenues apportioned at $837K
    - 2023-24 Reduction of $47K (5.6% of original amount)
    - Expenditures allowed from July 2022 to June 2026
    - Provides funding for instructional materials and professional development aligned to best practices for improving school climate, digital literacy, physical education and learning through play

Revenues have already been recognized for the 2022-23 apportionments, so the 2023-24 reductions will reduce the Restricted balances in the Ending Fund.

Ending Fund final balances that include these reductions will be reported in the 2022-23 Unaudited Actuals Financial Report that will be presented to the Board in September 2023