



Overview of the 2025–26 Adopted Budget Report & Multiyear Fiscal Projection

Presented June 11, 2025

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Message from the Interim Superintendent

Santa Rosa City Schools acknowledges the seriousness of our current fiscal situation, and we are approaching this moment with clarity, transparency, and a shared sense of purpose. While the district faces a structural deficit and declining reserves, we are actively implementing a thoughtful and collaborative plan to restore fiscal stability.

We are not projecting state takeover or receivership. Our team is closely monitoring cash flow through the County Treasury Line of Credit and inter-fund borrowing. We are continuing to work hand-in-hand with the Sonoma County Office of Education and engaging community voices through the Fiscal Stabilization Advisory Committee.

I remain confident that together—by focusing resources, aligning priorities, and supporting our students and staff—we will emerge stronger. Thank you for your continued support and partnership as we navigate this critical phase.

Sincerely,

Lisa August

Interim Superintendent

1. Executive Summary

Santa Rosa City Schools (SRCS) presents its 2025–26 Adopted Budget with full recognition of the fiscal challenges ahead. This report reflects a realistic and conservative outlook based on the best information available, with a continued emphasis on transparency and accountability.

The budget acknowledges the seriousness of the district’s fiscal position, particularly the projected failure to meet the state-mandated 3% reserve in each of the next three years. To respond, SRCS is adopting a disciplined and proactive approach—using conservative assumptions, maintaining close collaboration with the Sonoma County Office of Education, and continuing the multi-phase Fiscal Stabilization Plan.

Despite these challenges, the district is optimistic. With focused resource use, continued community and staff engagement, and rigorous monitoring of expenditures, SRCS is confident in its ability to make the necessary adjustments and maintain fiscal solvency. This budget is a roadmap for recovery and long-term stability. Santa Rosa City Schools (SRCS) presents its 2025–26 Adopted Budget amid economic uncertainty at the federal and state levels and continued fiscal constraints locally. While revenues remain relatively stable, expenditures exceed incoming resources, leading to structural deficits that will require attention.

The district is projected to fall below the 3% minimum reserve for economic uncertainty in each of the next three years, signaling a need for intervention. Although reductions and realignments are underway, current projections underscore the importance of sustainable cost controls, continued program evaluation, and the Board's commitment to long-term fiscal stability.

2. Governor’s Budget and State Economic Context

The 2025-26 state budget reflects a \$14 billion deficit. Key actions include:

- Fully funded LCFF COLA at 2.30%
- Proposition 98 rebenching to address wildfire-related tax loss
- Delays in funding to manage cash flow, notably a \$1.3 billion deferral in LCFF apportionments

These decisions directly impact SRCS's cash flow and planning. While education is largely protected, future volatility remains likely.

3. District Fiscal Overview

SRCS comprises two districts with unified fiscal operations and oversight of five charter schools (four dependent and one independent). The 2025-26 Adopted Budget is built on updated economic assumptions and includes adjustments for:

- Staffing changes linked to the reconfiguration and school mergers
- Settled negotiations for 2024-25
- Current assumptions include step and column only for 2025-26 and subsequent years
- Use of one-time funds and reserves to sustain services

4. Budget Estimation and Reporting

The adopted budget incorporates guidance from School Services of California, Sonoma County Office of Education, and Fiscal Crisis Management Assistance Team as presented in the 2024–25 Third Interim Report. Specifically:

- The budget includes full implementation of Phase 1 of the Fiscal Stabilization Plan, including staffing reductions.
- Step and column increases are included for 2025–26, but no additional salary increases beyond existing settlements are projected.
- Funding for the Learning Recovery Emergency Block Grant (LREBG), Teacher Residency Expansion Grant, and the Student Support Block Grant is not included, pending enactment of the state budget.
- Adjustments for declining enrollment are reflected.

Uncertain revenue sources and one-time funds were intentionally excluded until formal adoption of the State budget to ensure prudent fiscal planning.

5. Revenue Summary and Public Analysis

REVENUES	2024/25 Estimated Actuals			2025/26 Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
LCFF Sources	165,825,752	3,409,039	169,234,791	169,839,192	3,409,039	173,248,231
Federal Revenue	0	9,706,427	9,706,427	0	8,551,813	8,551,813
Other State Revenue	6,806,254	20,655,416	27,461,670	6,806,253	18,169,232	24,975,485
Other Local Revenue	7,652,877	17,569,653	25,222,530	7,146,694	14,323,321	21,470,015
Total Revenues	180,284,883	51,340,535	231,625,418	183,792,139	44,453,405	228,245,544

Public Analysis: Revenue growth is slowing, especially in local sources (down 8.83%). Federal revenue remains flat. While LCFF revenue increases by 1.98%, this is not sufficient to offset rising costs. This means families may see fewer program expansions and continued prioritization of existing services.

Federal Funding Volatility: Approximately **3.7%** of SRCS’s total general fund revenue comes from federal sources. While this represents a relatively small share of the overall budget, federal funds are critical for specific programs such as Title I, special education, and child nutrition. Given the ongoing fiscal uncertainty and policy shifts at the federal level, the district is monitoring developments in Washington closely. Any significant changes to federal allocations could impact services tied to vulnerable student populations.

6. Expenditure Summary and Key Public Drivers

EXPENDITURES	2024/25 Estimated Actuals			2025/26 Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Certificated Salaries	69,103,332	29,932,033	99,035,366	67,762,922	24,168,857	197,753,685
Classified Salaries	23,371,941	11,306,403	34,678,344	20,737,167	9,831,190	5,878,212
Employee Benefits	34,728,295	24,678,600	59,406,895	30,938,506	21,729,329	65,857,674
Books and Supplies	810,807	4,157,241	4,968,048	1,104,716	4,449,208	-741,790
Services and Other Operating Expenditures	24,037,530	40,572,923	64,610,453	25,003,508	33,846,501	-30,583,063
Capital Outlay	0	716,211	716,211	0	220,701	-2,637,761
Other Outgo (excluding Indirect)	83,412	-335,788	-252,376	83,412	0	83,412
Other Outgo (Indirect)	-1,162,158	336,956	-825,202	-1,129,568	304,366	-825,202
Total Expenditures	150,973,159	111,364,579	262,337,738	144,500,663	94,550,152	235,526,958

Key Drivers for the Public:

- Combined wages and benefits (certificated and classified) account for approximately \$175 million, representing over 73% of total expenditures districtwide. Within the unrestricted general fund, wages and benefits total approximately \$119 million, which constitutes roughly 82% of unrestricted expenditures.
- Health and retirement benefit contributions (STRS/PERS) are increasing
- Costs for special education and transportation are rising rapidly
- SRCS is actively working to streamline contracts and reduce reliance on non-public schools

7. Contributions to Restricted Programs

SRCS must transfer over **\$48 million** in unrestricted funds to cover restricted programs, primarily special education and maintenance. This reliance reflects ongoing pressure on the general fund and underscores the importance of improved efficiency in restricted programs.

8. Reserves, Fund Balance, and Cash Flow

SRCS is projected to end 2025-26 with a negative unrestricted fund balance of -\$11 million. The reserve requirement of 3% (\$7.2M) is not met in any year of the multiyear projection. Total available reserves drop to -4.61% in 2025-26 and worsen each year, should the conservative assumptions come to fruition.

To manage immediate cash needs, SRCS relies on the **County Treasury Line of Credit** and **inter-fund borrowing**. These temporary borrowing tools provide short-term liquidity but do not solve the ongoing structural imbalance. The district's cash position will continue to be monitored closely to ensure timely payroll and vendor payments.

Implications for the Public:

- Cash shortfalls require ongoing borrowing

- The district will be required to submit an updated fiscal recovery plan
- Long-term financial health depends on increased reserves, spending restraint, and stabilization of enrollment SRCS is projected to end 2025-26 with a negative unrestricted fund balance of -\$11 million. The reserve requirement of 3% (\$7.2M) is not met in any year of the multiyear projection. Total available reserves drop to -4.61% in 2025-26 and worsen each year.

Implications for the Public:

- Cash shortfalls require ongoing borrowing
- The district will be required to submit an updated fiscal recovery plan
- Long-term financial health depends on increased reserves, spending restraint, and stabilization of enrollment

9. Multiyear Fiscal Projections and Public Impacts

Year	Net Deficit	Ending Balance	Reserve %	Status
2025-26	-\$9.7 million	-\$2.1 million	-4.61%	Not Met
2026-27	-\$6.8 million	-\$8.9 million	-7.26%	Not Met
2027-28	-\$5.3 million	-\$14.2 million	-9.76%	Not Met

These projections indicate that SRCS is in **structural deficit**, spending more than it receives each year. Without action, this trajectory may result in state oversight or emergency intervention. This reinforces the importance of the Fiscal Stabilization Advisory Committee and the continued commitment from the Governing Board for focused resources.

10. Fiscal Stabilization Advisory Committee

The district’s Fiscal Stabilization Advisory Committee will resume meeting in the coming months. This committee serves in an advisory capacity to the Superintendent and plays a vital role in supporting fiscal transparency.

The committee will include representation from key stakeholder groups, including:

- Parents and guardians
- Students
- Staff and labor partners
- Community members
- District and site administration

The committee’s charge is to review fiscal data, provide feedback on stabilization strategies, and support the Superintendent with recommendations on budget alignment efforts. Its work will be especially critical as the district continues efforts to close structural deficits and restore reserve levels.

11. Conclusion

Santa Rosa City Schools remains committed to thoughtful and strategic action to address its current fiscal condition. Through the resumption of the Fiscal Stabilization Advisory Committee, collaboration with labor partners, and sustained guidance from the Sonoma County Office of Education, the district is positioned to recover.

Future adjustments will be guided by student needs, equity priorities, and prudent financial stewardship. A conservative approach to budget forecasting ensures that SRCS will remain responsive to changes in the state budget and enrollment trends.

The path forward will not be without difficult decisions, but SRCS is prepared and united in its goal to stabilize and strengthen our financial future.

Appendix

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	165,825,752.00	3,409,039.00	169,234,791.00	169,839,192.00	3,409,039.00	173,248,231.00	2.4%
2) Federal Revenue		8100-8299	0.00	9,706,426.80	9,706,426.80	0.00	8,551,813.00	8,551,813.00	-11.9%
3) Other State Revenue		8300-8599	6,806,253.61	20,655,416.44	27,461,670.05	6,806,253.00	18,169,232.00	24,975,485.00	-9.1%
4) Other Local Revenue		8600-8799	7,652,877.01	17,569,653.07	25,222,530.08	7,146,694.00	14,323,321.00	21,470,015.00	-14.9%
5) TOTAL, REVENUES			180,284,882.62	51,340,535.31	231,625,417.93	183,792,139.00	44,453,405.00	228,245,544.00	-1.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	69,103,332.32	29,932,033.21	99,035,365.53	67,762,922.00	24,168,857.00	91,931,779.00	-7.2%
2) Classified Salaries		2000-2999	23,371,941.18	11,306,402.76	34,678,343.94	20,737,167.00	9,831,190.00	30,568,357.00	-11.9%
3) Employee Benefits		3000-3999	34,728,295.09	24,678,599.62	59,406,894.71	30,938,506.00	21,729,329.00	52,667,835.00	-11.3%
4) Books and Supplies		4000-4999	810,806.87	4,157,241.12	4,968,047.99	1,104,716.00	4,449,208.00	5,553,924.00	11.8%
5) Services and Other Operating Expenditures		5000-5999	24,037,529.89	40,572,923.40	64,610,453.29	25,003,508.00	33,846,501.00	58,850,009.00	-8.9%
6) Capital Outlay		6000-6999	0.00	716,211.06	716,211.06	0.00	220,701.00	220,701.00	-69.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	83,412.00	(335,788.00)	(252,376.00)	83,412.00	0.00	83,412.00	-133.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,162,158.47)	336,956.12	(825,202.35)	(1,129,568.00)	304,366.00	(825,202.00)	0.0%
9) TOTAL, EXPENDITURES			150,973,158.88	111,364,579.29	262,337,738.17	144,500,663.00	94,550,152.00	239,050,815.00	-8.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			29,311,723.74	(60,024,043.98)	(30,712,320.24)	39,291,476.00	(50,096,747.00)	(10,805,271.00)	-64.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,085,739.00	0.00	1,085,739.00	1,085,739.00	0.00	1,085,739.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(51,879,511.42)	51,879,511.42	0.00	(48,411,349.00)	48,411,349.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(50,793,772.42)	51,879,511.42	1,085,739.00	(47,325,610.00)	48,411,349.00	1,085,739.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,482,048.68)	(8,144,532.56)	(29,626,581.24)	(8,034,134.00)	(1,685,398.00)	(9,719,532.00)	-67.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	18,484,716.65	18,728,141.41	37,212,858.06	(2,997,332.03)	10,583,608.85	7,586,276.82	-79.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			18,484,716.65	18,728,141.41	37,212,858.06	(2,997,332.03)	10,583,608.85	7,586,276.82	-79.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,484,716.65	18,728,141.41	37,212,858.06	(2,997,332.03)	10,583,608.85	7,586,276.82	-79.6%
2) Ending Balance, June 30 (E + F1e)			(2,997,332.03)	10,583,608.85	7,586,276.82	(11,031,466.03)	8,898,210.85	(2,133,255.18)	-128.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	36,750.00	0.00	36,750.00	0.00	0.00	0.00	-100.0%
Stores		9712	352,720.63	0.00	352,720.63	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	983.00	983.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	10,582,625.85	10,582,625.85	0.00	8,898,221.85	8,898,221.85	-15.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(3,386,802.66)	0.00	(3,386,802.66)	(11,031,466.03)	(11.00)	(11,031,477.03)	225.7%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	46,647,714.43	(31,193,743.55)	15,453,970.88				
1) Fair Value Adjustment to Cash in County Treasury		9111	(333,681.00)	0.00	(333,681.00)				
b) in Banks		9120	3,000.00	0.00	3,000.00				
c) in Revolving Cash Account		9130	36,750.00	0.00	36,750.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	231,330.20	546,403.52	777,733.72				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	352,720.63	0.00	352,720.63				
7) Prepaid Expenditures		9330	0.00	983.00	983.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			46,937,834.26	(30,646,357.03)	16,291,477.23				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	(2,915,089.84)	0.00	(2,915,089.84)				
2) Due to Grantor Governments		9590	0.00	686,597.02	686,597.02				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			(2,915,089.84)	686,597.02	(2,228,492.82)				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			49,852,924.10	(31,332,954.05)	18,519,970.05				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	53,241,581.00	0.00	53,241,581.00	56,586,088.00	0.00	56,586,088.00	6.3%
Education Protection Account State Aid - Current Year		8012	2,421,032.00	0.00	2,421,032.00	2,357,004.00	0.00	2,357,004.00	-2.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	485,203.00	0.00	485,203.00	485,203.00	0.00	485,203.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	105,796,822.00	0.00	105,796,822.00	110,296,822.00	0.00	110,296,822.00	4.3%
Unsecured Roll Taxes		8042	3,920,360.00	0.00	3,920,360.00	3,920,360.00	0.00	3,920,360.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	3,254,948.00	0.00	3,254,948.00	3,254,948.00	0.00	3,254,948.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	5,373,385.00	0.00	5,373,385.00	5,373,385.00	0.00	5,373,385.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	4,430,849.00	0.00	4,430,849.00	1,290,000.00	0.00	1,290,000.00	-70.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			178,924,180.00	0.00	178,924,180.00	183,563,810.00	0.00	183,563,810.00	2.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(13,098,428.00)	0.00	(13,098,428.00)	(13,724,618.00)	0.00	(13,724,618.00)	4.8%
Property Taxes Transfers		8097	0.00	3,409,039.00	3,409,039.00	0.00	3,409,039.00	3,409,039.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			165,825,752.00	3,409,039.00	169,234,791.00	169,839,192.00	3,409,039.00	173,248,231.00	2.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,191,593.00	4,191,593.00	0.00	4,191,593.00	4,191,593.00	0.0%
Special Education Discretionary Grants		8182	0.00	307,829.67	307,829.67	0.00	307,830.00	307,830.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	301,514.00	301,514.00	0.00	273,998.00	273,998.00	-9.1%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,307,306.06	2,307,306.06		2,307,306.00	2,307,306.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		505,923.21	505,923.21		505,923.00	505,923.00	0.0%
Title III, Immigrant Student Program	4201	8290		44,852.15	44,852.15		44,852.00	44,852.00	0.0%
Title III, English Learner Program	4203	8290		167,086.50	167,086.50		167,086.00	167,086.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		1,171,503.28	1,171,503.28		481,790.00	481,790.00	-58.9%
Career and Technical Education	3500-3599	8290		217,838.00	217,838.00		217,838.00	217,838.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	490,980.93	490,980.93	0.00	53,597.00	53,597.00	-89.1%
TOTAL, FEDERAL REVENUE			0.00	9,706,426.80	9,706,426.80	0.00	8,551,813.00	8,551,813.00	-11.9%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		294,407.00	294,407.00		294,407.00	294,407.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	684,893.00	0.00	684,893.00	684,892.00	0.00	684,892.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,295,343.61	1,165,003.00	3,460,346.61	2,295,344.00	1,165,003.00	3,460,347.00	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,271,767.75	1,271,767.75		1,271,768.00	1,271,768.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		11,352.77	11,352.77		11,353.00	11,353.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		881,736.54	881,736.54		881,737.00	881,737.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		1,841,553.00	1,841,553.00		1,841,553.00	1,841,553.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,826,017.00	15,189,596.38	19,015,613.38	3,826,017.00	12,703,411.00	16,529,428.00	-13.1%
TOTAL, OTHER STATE REVENUE			6,806,253.61	20,655,416.44	27,461,670.05	6,806,253.00	18,169,232.00	24,975,485.00	-9.1%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	709,536.96	0.00	709,536.96	682,784.00	0.00	682,784.00	-3.8%
Interest		8660	597,364.51	0.00	597,364.51	398,683.00	0.00	398,683.00	-33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	101,000.00	0.00	101,000.00	111,000.00	0.00	111,000.00	9.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,174,675.92	0.00	3,174,675.92	3,174,677.00	0.00	3,174,677.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,070,299.62	3,796,829.07	6,867,128.69	2,779,550.00	2,281,927.00	5,061,477.00	-26.3%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		13,772,824.00	13,772,824.00		12,041,394.00	12,041,394.00	-12.6%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,652,877.01	17,569,653.07	25,222,530.08	7,146,694.00	14,323,321.00	21,470,015.00	-14.9%
TOTAL, REVENUES			180,284,882.62	51,340,535.31	231,625,417.93	183,792,139.00	44,453,405.00	228,245,544.00	-1.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	52,915,367.09	23,012,015.82	75,927,382.91	53,047,911.00	18,103,573.00	71,151,484.00	-6.3%
Certificated Pupil Support Salaries		1200	6,737,561.04	3,602,020.01	10,339,581.05	5,847,170.00	3,539,523.00	9,386,693.00	-9.2%
Certificated Supervisors' and Administrators' Salaries		1300	8,214,207.63	2,266,290.63	10,480,498.26	7,793,758.00	1,839,640.00	9,633,398.00	-8.1%
Other Certificated Salaries		1900	1,236,196.56	1,051,706.75	2,287,903.31	1,074,083.00	686,121.00	1,760,204.00	-23.1%
TOTAL, CERTIFICATED SALARIES			69,103,332.32	29,932,033.21	99,035,365.53	67,762,922.00	24,168,857.00	91,931,779.00	-7.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	257,116.86	3,820,942.57	4,078,059.43	1,285,742.00	2,676,267.00	3,962,009.00	-2.8%
Classified Support Salaries		2200	6,246,062.07	3,991,063.25	10,237,125.32	4,685,775.00	3,945,110.00	8,630,885.00	-15.7%
Classified Supervisors' and Administrators' Salaries		2300	3,481,489.22	903,630.88	4,385,120.10	3,216,278.00	876,254.00	4,092,532.00	-6.7%
Clerical, Technical and Office Salaries		2400	8,708,418.85	686,518.39	9,394,937.24	7,650,157.00	586,246.00	8,236,403.00	-12.3%
Other Classified Salaries		2900	4,678,854.18	1,904,247.67	6,583,101.85	3,899,215.00	1,747,313.00	5,646,528.00	-14.2%
TOTAL, CLASSIFIED SALARIES			23,371,941.18	11,306,402.76	34,678,343.94	20,737,167.00	9,831,190.00	30,568,357.00	-11.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	11,712,434.25	15,538,319.82	27,250,754.07	12,437,451.00	13,513,043.00	25,950,494.00	-4.8%
PERS		3201-3202	6,088,064.40	2,730,511.00	8,818,575.40	5,127,767.00	2,665,647.00	7,793,414.00	-11.6%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	2,962,941.76	1,159,273.25	4,122,215.01	2,582,045.00	1,106,970.00	3,689,015.00	-10.5%
Unemployment Insurance		3401-3402	12,191,632.21	4,132,602.51	16,324,234.72	9,371,451.00	3,411,201.00	12,782,652.00	-21.7%
Workers' Compensation		3501-3502	48,183.44	17,645.44	65,828.88	43,520.00	16,576.00	60,096.00	-8.7%
OPEB, Allocated		3601-3602	1,465,886.25	540,553.45	2,006,439.70	1,317,506.00	504,286.00	1,821,792.00	-9.2%
OPEB, Active Employees		3701-3702	(1,171,398.21)	16,541.80	(1,154,856.41)	(1,233,332.00)	0.00	(1,233,332.00)	6.8%
Other Employee Benefits		3751-3752	1,430,550.99	543,152.35	1,973,703.34	1,292,098.00	511,606.00	1,803,704.00	-8.6%
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			34,728,295.09	24,678,599.62	59,406,894.71	30,938,506.00	21,729,329.00	52,667,835.00	-11.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	420,394.04	420,394.04	0.00	520,093.00	520,093.00	23.7%
Books and Other Reference Materials		4200	52,559.53	206,217.73	258,777.26	36,131.00	180,235.00	216,366.00	-16.4%
Materials and Supplies		4300	692,368.81	3,152,971.06	3,845,339.87	1,018,504.00	3,092,981.00	4,111,485.00	6.9%
Noncapitalized Equipment		4400	65,878.53	377,658.29	443,536.82	50,081.00	655,899.00	705,980.00	59.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			810,806.87	4,157,241.12	4,968,047.99	1,104,716.00	4,449,208.00	5,553,924.00	11.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	11,287,014.13	29,057,137.51	40,344,151.64	12,628,362.00	25,289,013.00	37,917,375.00	-6.0%
Travel and Conferences		5200	214,934.80	380,837.99	595,772.79	149,058.00	342,500.00	491,558.00	-17.5%
Dues and Memberships		5300	78,445.07	16,017.75	94,462.82	66,664.00	15,129.00	81,793.00	-13.4%
Insurance		5400 - 5450	3,429,119.21	0.00	3,429,119.21	3,779,119.00	0.00	3,779,119.00	10.2%
Operations and Housekeeping Services		5500	4,938,098.89	0.00	4,938,098.89	4,482,495.00	0.00	4,482,495.00	-9.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	860,962.64	1,162,649.26	2,023,611.90	935,559.00	1,091,080.00	2,026,639.00	0.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,911,288.95	9,917,143.75	12,828,432.70	2,658,641.00	7,069,642.00	9,728,283.00	-24.2%
Communications		5900	317,666.20	39,137.14	356,803.34	303,610.00	39,137.00	342,747.00	-3.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,037,529.89	40,572,923.40	64,610,453.29	25,003,508.00	33,846,501.00	58,850,009.00	-8.9%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	3,841.03	3,841.03	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment		6400	0.00	712,370.03	712,370.03	0.00	220,701.00	220,701.00	-69.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	716,211.06	716,211.06	0.00	220,701.00	220,701.00	-69.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	5,491.00	0.00	5,491.00	5,491.00	0.00	5,491.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	77,921.00	0.00	77,921.00	77,921.00	0.00	77,921.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	(335,788.00)	(335,788.00)	0.00	0.00	0.00	-100.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			83,412.00	(335,788.00)	(252,376.00)	83,412.00	0.00	83,412.00	-133.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	(336,956.12)	336,956.12	0.00	(304,366.00)	304,366.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(825,202.35)	0.00	(825,202.35)	(825,202.00)	0.00	(825,202.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,162,158.47)	336,956.12	(825,202.35)	(1,129,568.00)	304,366.00	(825,202.00)	0.0%
TOTAL, EXPENDITURES			150,973,158.88	111,364,579.29	262,337,738.17	144,500,663.00	94,550,152.00	239,050,815.00	-8.9%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,085,739.00	0.00	1,085,739.00	1,085,739.00	0.00	1,085,739.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,085,739.00	0.00	1,085,739.00	1,085,739.00	0.00	1,085,739.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(51,879,511.42)	51,879,511.42	0.00	(48,411,349.00)	48,411,349.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(51,879,511.42)	51,879,511.42	0.00	(48,411,349.00)	48,411,349.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(50,793,772.42)	51,879,511.42	1,085,739.00	(47,325,610.00)	48,411,349.00	1,085,739.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	165,825,752.00	3,409,039.00	169,234,791.00	169,839,192.00	3,409,039.00	173,248,231.00	2.4%
2) Federal Revenue		8100-8299	0.00	9,706,426.80	9,706,426.80	0.00	8,551,813.00	8,551,813.00	-11.9%
3) Other State Revenue		8300-8599	6,806,253.61	20,655,416.44	27,461,670.05	6,806,253.00	18,169,232.00	24,975,485.00	-9.1%
4) Other Local Revenue		8600-8799	7,652,877.01	17,569,653.07	25,222,530.08	7,146,694.00	14,323,321.00	21,470,015.00	-14.9%
5) TOTAL, REVENUES			180,284,882.62	51,340,535.31	231,625,417.93	183,792,139.00	44,453,405.00	228,245,544.00	-1.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		70,454,168.26	82,673,897.96	153,128,066.22	72,492,358.00	69,931,734.00	142,424,092.00	-7.0%
2) Instruction - Related Services	2000-2999		26,287,357.48	5,956,963.53	32,244,321.01	21,239,634.00	5,180,353.00	26,419,987.00	-18.1%
3) Pupil Services	3000-3999		23,983,412.45	14,870,280.77	38,853,693.22	21,139,498.00	12,170,116.00	33,309,614.00	-14.3%
4) Ancillary Services	4000-4999		3,070,351.60	347,731.36	3,418,082.96	3,021,118.00	157,680.00	3,178,798.00	-7.0%
5) Community Services	5000-5999		1,484,241.36	0.00	1,484,241.36	1,472,657.00	0.00	1,472,657.00	-0.8%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		14,944,785.70	569,753.47	15,514,539.17	14,767,111.00	479,984.00	15,247,095.00	-1.7%
8) Plant Services	8000-8999		10,665,430.03	7,281,740.20	17,947,170.23	9,632,157.00	6,630,285.00	16,262,442.00	-9.4%
9) Other Outgo	9000-9999	Except 7600-7699	83,412.00	(335,788.00)	(252,376.00)	83,412.00	0.00	83,412.00	-133.1%
10) TOTAL, EXPENDITURES			150,973,158.88	111,364,579.29	262,337,738.17	143,847,945.00	94,550,152.00	238,398,097.00	-9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			29,311,723.74	(60,024,043.98)	(30,712,320.24)	39,944,194.00	(50,096,747.00)	(10,152,553.00)	-66.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,085,739.00	0.00	1,085,739.00	1,085,739.00	0.00	1,085,739.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(51,879,511.42)	51,879,511.42	0.00	(48,411,349.00)	48,411,349.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(50,793,772.42)	51,879,511.42	1,085,739.00	(47,325,610.00)	48,411,349.00	1,085,739.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(21,482,048.68)	(8,144,532.56)	(29,626,581.24)	(7,381,416.00)	(1,685,398.00)	(9,066,814.00)	-69.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	18,484,716.65	18,728,141.41	37,212,858.06	(2,997,332.03)	10,583,608.85	7,586,276.82	-79.6%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,484,716.65	18,728,141.41	37,212,858.06	(2,997,332.03)	10,583,608.85	7,586,276.82	-79.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,484,716.65	18,728,141.41	37,212,858.06	(2,997,332.03)	10,583,608.85	7,586,276.82	-79.6%
2) Ending Balance, June 30 (E + F1e)			(2,997,332.03)	10,583,608.85	7,586,276.82	(10,378,748.03)	8,898,210.85	(1,480,537.18)	-119.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	36,750.00	0.00	36,750.00	0.00	0.00	0.00	-100.0%
Stores		9712	352,720.63	0.00	352,720.63	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	983.00	983.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	10,582,625.85	10,582,625.85	0.00	8,898,221.85	8,898,221.85	-15.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(3,386,802.66)	0.00	(3,386,802.66)	(11,031,466.03)	(11.00)	(11,031,477.03)	225.7%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
3386	Special Ed: IDEA Quality Assurance & Focused Monitoring	0.00	1.00
3550	Strengthening Career and Technical Education for the 21st Century (Perkins V): Secondary, Section 131	0.00	1.00
4035	ESSA: Title II, Part A, Supporting Effective Instruction	0.00	3.00
4510	Indian Education	0.00	2.00
6010	After School Education and Safety (ASES)	0.00	1.00
6266	Educator Effectiveness, FY 2021-22	514,025.93	1.93
6271	National Board for Professional Teaching Standards Certification Incentive Program	0.00	1.00
6300	Lottery: Instructional Materials	875,750.45	1,029,734.45
6331	CA Community Schools Partnership Act - Planning Grant	11,601.72	.72
6383	Golden State Pathways Program	561,264.37	318,540.37
6387	Career Technical Education Incentive Grant Program	39,695.09	79,388.09
6388	Strong Workforce Program	0.00	1.00
6500	Special Education	0.00	4.00
6520	Special Ed: Project Workability I LEA	2,796.52	5,593.52
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	3,009,387.61	1,970,798.61
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	5,316.38	5,316.38
7029	Child Nutrition: Food Service Staff Training Funds	23,405.46	19,951.46
7339	Dual Enrollment Opportunities	427,865.46	227,372.46
7412	A-G Access/Success Grant	128,701.48	4,636.48
7413	A-G Learning Loss Mitigation Grant	65,771.12	24,106.12
7415	Classified School Employee Summer Assistance Program	367,765.00	735,530.00
7810	Other Restricted State	70,431.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	0.00	396,536.00
9010	Other Restricted Local	4,478,848.26	4,080,701.26
Total, Restricted Balance		10,582,625.85	8,898,221.85

Santa Rosa City Schools 49-40253-0000000	Multiyear Projection SRCS 2025-26 Budget Combined	Fund 01 Projection# 26529
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Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	173,248,231.00	1.98%	176,671,181.00	0.74%	177,978,774.00
2. Federal Revenues	8100-8299	8,551,813.00	0.00%	8,551,813.00	0.00%	8,551,813.00
3. Other State Revenues	8300-8599	24,975,485.00	0.58%	25,119,160.95	0.92%	25,350,866.54
4. Other Local Revenues	8600-8799	21,470,015.00	-8.83%	19,575,129.66	0.04%	19,583,121.02
5. Other Financing Sources						
a. Transfers In	8900-8929	1,085,739.00	0.00%	1,085,739.00	0.00%	1,085,739.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6.Total(Sum lines A1 thru A5)		229,331,283.00	0.73%	231,003,023.61	0.67%	232,550,313.56
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		91,931,779.00	---	91,931,779.00	---	91,511,938.32
b. Step & Column Adjustment		---	---	1,356,356.22	---	0.00
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(1,776,196.90)	---	(180,008.21)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	91,931,779.00	-0.46%	91,511,938.32	-0.20%	91,331,930.11
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		30,568,357.00	---	30,568,357.00	---	29,868,347.58
b. Step & Column Adjustment		---	---	441,550.92	---	0.00
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(1,141,560.34)	---	(89.14)
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	30,568,357.00	-2.29%	29,868,347.58	0.00%	29,868,258.44
3. Employee Benefits	3000-3999	52,667,835.00	-0.61%	52,345,526.28	0.03%	52,363,081.82
4. Books and Supplies	4000-4999	5,553,924.00	1.79%	5,653,166.93	-15.99%	4,749,075.11
5. Services and Other Operating Expenditures	5000-5999	58,850,009.00	-0.37%	58,632,722.75	2.04%	59,828,510.77
6. Capital Outlay	6000-6999	220,701.00	0.00%	220,701.00	-2.07%	216,142.35
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	83,412.00	0.00%	83,412.00	0.00%	83,412.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(825,202.00)	-33.37%	(549,826.00)	0.09%	(550,319.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		---	---	0.00	---	0.00
11. Total (Sum lines B1-B10)		239,050,815.00	-0.54%	237,765,988.86	0.05%	237,890,091.60
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		(9,719,532.00)	---	(6,762,965.25)	---	(5,339,778.04)

Santa Rosa City Schools
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Multiyear Projection
SRCS 2025-26 Budget
Combined

Fund 01
Projection# 26529

Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Beginning Fund Balance	9791-9795	7,586,276.82	-128.12%	(2,133,255.18)	317.03%	(8,896,220.43)
2. Ending Fund Balance		(2,133,255.18)	---	(8,896,220.43)	---	(14,235,998.47)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00	0.00%	0.00	0.00%	0.00
b. Restricted	9740	8,898,210.85	-5.97%	8,367,244.33	7.25%	8,973,883.91
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	0.00	0.00%	0.00	0.00%	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00	0.00%	0.00	0.00%	0.00
2. Unassigned/Unappropriated	9790	(11,031,466.03)	56.49%	(17,263,464.76)	34.45%	(23,209,882.38)
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	0.00	---	0.00	---	0.00
c. Unassigned/Unappropriated	9790	(11,031,466.03)	---	(17,263,464.76)	---	(23,209,882.38)
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	(11.00)	---	0.00	---	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	0.00	---	0.00	---	0.00
c. Unassigned/Unappropriated	9790	0.00	---	0.00	---	0.00
3. Total Available Reserves - by Amount		(11,031,477.03)	---	(17,263,464.76)	---	(23,209,882.38)
4. Total Available Reserves - by Percent		-4.61%	---	-7.26%	---	-9.76%
F. RECOMMENDED RESERVES						
1. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		239,050,815.00	---	237,765,988.86	---	237,890,091.60
b. Plus: Special Education Pass-through Funds		0.00	---	0.00	---	0.00
c. Total Expenditures and Other Financing Uses (Line F1a plus line F1b)		239,050,815.00	---	237,765,988.86	---	237,890,091.60

Santa Rosa City Schools
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Multiyear Projection
SRCS 2025-26 Budget
Combined

Fund 01
Projection# 26529

Description	Object Codes	2025-26	% Change	2026-27	% Change	2027-28
		Projected Year Totals (A)	(Cols. C-A/A) (B)	Projection (C)	(Cols. E-C/C) (D)	Projection (E)
d. Reserve Standard Percentage Level		3.00%	---	3.00%	---	3.00%
e. Reserve Standard - By Percent (Line F1c times F1d)		7,171,524.45	---	7,132,979.67	---	7,136,702.75
f. Reserve Standard - By Amount		0.00	---	0.00	---	0.00
g. Reserve Standard (Greater of F1e or F1f)		7,171,524.45	---	7,132,979.67	---	7,136,702.75
h. Available Reserves (Line E3) Meet Reserve Standard (Line F1g)		NOT MET	---	NOT MET	---	NOT MET

Santa Rosa City Schools 49-40253-0000000	Multiyear Projection SRCS 2025-26 Budget Unrestricted	Fund 01 Projection# 26529
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Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	169,839,192.00	2.02%	173,262,142.00	0.75%	174,569,735.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	6,806,253.00	1.08%	6,879,689.64	1.00%	6,948,709.30
4. Other Local Revenues	8600-8799	7,146,694.00	-0.10%	7,139,590.66	0.11%	7,147,582.02
5. Other Financing Sources						
a. Transfers In	8900-8929	1,085,739.00	0.00%	1,085,739.00	0.00%	1,085,739.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(48,411,349.00)	5.62%	(51,131,578.08)	0.61%	(51,441,902.90)
6.Total(Sum lines A1 thru A5)		136,466,529.00	0.56%	137,235,583.22	0.78%	138,309,862.42
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		67,762,922.00	---	67,762,922.00	---	67,248,707.90
b. Step & Column Adjustment		---	---	993,823.27	---	0.00
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(1,508,037.37)	---	0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	67,762,922.00	-0.76%	67,248,707.90	0.00%	67,248,707.90
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		20,737,167.00	---	20,737,167.00	---	19,899,617.57
b. Step & Column Adjustment		---	---	294,083.02	---	0.00
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(1,131,632.45)	---	0.00
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	20,737,167.00	-4.04%	19,899,617.57	0.00%	19,899,617.57
3. Employee Benefits	3000-3999	30,938,506.00	-1.30%	30,535,649.68	0.18%	30,589,594.28
4. Books and Supplies	4000-4999	1,104,716.00	2.23%	1,129,361.78	2.77%	1,160,645.10
5. Services and Other Operating Expenditures	5000-5999	25,003,508.00	1.57%	25,396,035.02	2.77%	26,099,505.19
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	83,412.00	0.00%	83,412.00	0.00%	83,412.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,129,568.00)	-26.95%	(825,202.00)	0.00%	(825,202.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		---	---	0.00	---	0.00
11. Total (Sum lines B1-B10)		144,500,663.00	-0.71%	143,467,581.95	0.55%	144,256,280.04
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		(8,034,134.00)	---	(6,231,998.73)	---	(5,946,417.62)

Santa Rosa City Schools
49-40253-0000000

Multiyear Projection
SRCS 2025-26 Budget
Unrestricted

Fund 01
Projection# 26529

Description	Object Codes	2025-26	% Change	2026-27	% Change	2027-28
		Projected Year Totals (A)	(Cols. C-A/A) (B)	Projection (C)	(Cols. E-C/C) (D)	Projection (E)
D. FUND BALANCE						
1. Beginning Fund Balance	9791-9795	(2,997,332.03)	268.04%	(11,031,466.03)	56.49%	(17,263,464.76)
2. Ending Fund Balance		(11,031,466.03)	---	(17,263,464.76)	---	(23,209,882.38)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00	0.00%	0.00	0.00%	0.00
b. Restricted	9740	0.00	0.00%	0.00	0.00%	0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	0.00	0.00%	0.00	0.00%	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00	0.00%	0.00	0.00%	0.00
2. Unassigned/Unappropriated	9790	(11,031,466.03)	56.49%	(17,263,464.76)	34.45%	(23,209,882.38)
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	0.00	---	0.00	---	0.00
c. Unassigned/Unappropriated	9790	(11,031,466.03)	---	(17,263,464.76)	---	(23,209,882.38)
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	(11.00)	---	0.00	---	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	0.00	---	0.00	---	0.00
c. Unassigned/Unappropriated	9790	0.00	---	0.00	---	0.00
3. Total Available Reserves - by Amount		(11,031,477.03)	---	(17,263,464.76)	---	(23,209,882.38)

Santa Rosa City Schools 49-40253-0000000	Multiyear Projection SRCS 2025-26 Budget Restricted	Fund 01 Projection# 26529
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Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	3,409,039.00	0.00%	3,409,039.00	0.00%	3,409,039.00
2. Federal Revenues	8100-8299	8,551,813.00	0.00%	8,551,813.00	0.00%	8,551,813.00
3. Other State Revenues	8300-8599	18,169,232.00	0.39%	18,239,471.31	0.89%	18,402,157.24
4. Other Local Revenues	8600-8799	14,323,321.00	-13.18%	12,435,539.00	0.00%	12,435,539.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	48,411,349.00	5.62%	51,131,578.08	0.61%	51,441,902.90
6.Total(Sum lines A1 thru A5)		92,864,754.00	0.97%	93,767,440.39	0.50%	94,240,451.14
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		24,168,857.00	---	24,168,857.00	---	24,263,230.42
b. Step & Column Adjustment		---	---	362,532.95	---	0.00
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(268,159.53)	---	(180,008.21)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	24,168,857.00	0.39%	24,263,230.42	-0.74%	24,083,222.21
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		9,831,190.00	---	9,831,190.00	---	9,968,730.01
b. Step & Column Adjustment		---	---	147,467.90	---	0.00
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(9,927.89)	---	(89.14)
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	9,831,190.00	1.40%	9,968,730.01	0.00%	9,968,640.87
3. Employee Benefits	3000-3999	21,729,329.00	0.37%	21,809,876.60	-0.17%	21,773,487.54
4. Books and Supplies	4000-4999	4,449,208.00	1.68%	4,523,805.15	-20.68%	3,588,430.01
5. Services and Other Operating Expenditures	5000-5999	33,846,501.00	-1.80%	33,236,687.73	1.48%	33,729,005.58
6. Capital Outlay	6000-6999	220,701.00	0.00%	220,701.00	-2.07%	216,142.35
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	304,366.00	-9.52%	275,376.00	-0.18%	274,883.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		---	---	0.00	---	0.00
11. Total (Sum lines B1-B10)		94,550,152.00	-0.27%	94,298,406.91	-0.70%	93,633,811.56
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		(1,685,398.00)	---	(530,966.52)	---	606,639.58

Santa Rosa City Schools
49-40253-0000000

Multiyear Projection
SRCS 2025-26 Budget
Restricted

Fund 01
Projection# 26529

Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Beginning Fund Balance	9791-9795	10,583,608.85	-15.92%	8,898,210.85	-5.97%	8,367,244.33
2. Ending Fund Balance		8,898,210.85	---	8,367,244.33	---	8,973,883.91
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00	0.00%	0.00	0.00%	0.00
b. Restricted	9740	8,898,210.85	-5.97%	8,367,244.33	7.25%	8,973,883.91
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	0.00	0.00%	0.00	0.00%	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00	0.00%	0.00	0.00%	0.00
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance		---	---	---	---	---
a. Stabilization Arrangements	9750	---	---	---	---	---
b. Reserve for Economic Uncertainty	9789	---	---	---	---	---
c. Unassigned/Unappropriated	9790	---	---	---	---	---
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	---	---	---	---	---
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		---	---	---	---	---
a. Stabilization Arrangements	9750	---	---	---	---	---
b. Reserve for Economic Uncertainty	9789	---	---	---	---	---
c. Unassigned/Unappropriated	9790	---	---	---	---	---
3. Total Available Reserves - by Amount		---	---	---	---	---
4. Total Available Reserves - by Percent		---	---	---	---	---

Santa Rosa City Schools 49-40253-0000000	Multiyear Projection SRCS 2025-26 Budget Assumptions	Fund 01 Projection# 26529
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Description	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3
State Rates			
State Categorical COLA	2.4300%	3.5200%	3.4200%
Special Education COLA	2.4300%	3.5200%	3.4200%
California CPI	2.9200%	2.7000%	2.7700%
California Lottery - Base	\$191.00	\$191.00	\$191.00
Applied Change Rate		0.0000%	0.0000%
California Lottery - Instructional Materials	\$82.00	\$82.00	\$82.00
Applied Change Rate		0.0000%	0.0000%
Mandate Block Grant	2.4300%	3.5200%	3.4200%
Interest Rate Trend for 10-Year Treasuries	4.4900%	4.4100%	4.5000%
Applied Change Rate		-1.7817%	2.0408%
STRS Rate Change	19.1000%	19.1000%	19.1000%
Applied Change Rate		0.0000%	0.0000%
PERS Rate Change	27.4000%	27.5000%	27.8000%
Applied Change Rate		0.3650%	1.0909%
Federal COLA	0.0000%	0.0000%	0.0000%
ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.0000%	0.0000%	0.0000%

Description	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3
Local Rates			
LCFF Sources - State Aid, Current Year	\$56,617,578.00	\$56,448,525.00	\$53,957,047.00
LCFF Sources - Education Protection Account, Current Year	\$2,357,306.00	\$2,296,224.00	\$2,234,300.00
LCFF Sources - Local Revenue	0.0000%	0.0000%	0.0000%
LCFF Sources - Local Revenue, ERAF Adjustments	\$0.00	\$0.00	\$0.00
LCFF Sources - Charter In-Lieu of Property Tax Transfer	\$(13,733,989.00)	\$(14,603,325.00)	\$(15,242,330.00)
Certificated Staff Step & Column	1.5000%	1.5000%	0.0000%
Certificated COLA	0.0000%	0.0000%	0.0000%
Certificated COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Classified Staff Step	1.5000%	1.5000%	0.0000%
Classified COLA	0.0000%	0.0000%	0.0000%
Classified COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Certificated Management COLA	0.0000%	0.0000%	0.0000%
Certificated Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Classified Management COLA	0.0000%	0.0000%	0.0000%
Classified Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Certificated Health & Welfare Percent Change	0.0000%	0.0000%	0.0000%
Classified Health & Welfare Percent Change	0.0000%	0.0000%	0.0000%
OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%

Description	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3
Local Rates			
Certificated OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Classified OASDI/Classified Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
State Unemployment Insurance Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Workers Compensation Insurance Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
OPEB, Allocated Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
OPEB, Active Employees Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Average Cash Balance	\$0.00	\$0.00	\$0.00
Applied Change Rate		0.0000%	0.0000%
Community Redevelopment Funds, % Adjustment	0.0000%	0.0000%	0.0000%
Community Redevelopment Funds, \$ Adjustment	\$(3,140,849.00)	\$0.00	\$0.00

Description	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3
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User-defined Rates and Values

Description	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3
Other Adjustments			
Other Adjustments - Unrestricted - Expenditures	\$0.00	\$0.00	\$0.00
Other Adjustments - Unrestricted - Other Financing Uses	\$0.00	\$0.00	\$0.00
Other Adjustments - Restricted - Expenditures	\$0.00	\$0.00	\$0.00
Other Adjustments - Restricted - Other Financing Uses	\$0.00	\$0.00	\$0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	21,217,945.00	21,939,778.00	3.4%
2) Federal Revenue		8100-8299	32,369.93	32,370.00	0.0%
3) Other State Revenue		8300-8599	1,606,232.84	1,349,386.00	-16.0%
4) Other Local Revenue		8600-8799	432,386.55	421,356.00	-2.6%
5) TOTAL, REVENUES			23,288,934.32	23,742,890.00	1.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	11,514,057.73	11,394,673.00	-1.0%
2) Classified Salaries		2000-2999	2,913,335.94	2,953,114.00	1.4%
3) Employee Benefits		3000-3999	5,239,619.63	5,186,034.00	-1.0%
4) Books and Supplies		4000-4999	605,884.63	438,994.00	-27.5%
5) Services and Other Operating Expenditures		5000-5999	3,216,431.89	2,868,951.00	-10.8%
6) Capital Outlay		6000-6999	7,265.50	7,330.00	0.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	509,649.35	509,649.00	0.0%
9) TOTAL, EXPENDITURES			24,006,244.67	23,358,745.00	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(717,310.35)	384,145.00	-153.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	585,739.00	585,739.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	(1.00)	New
4) TOTAL, OTHER FINANCING SOURCES/USES			(585,739.00)	(585,740.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,303,049.35)	(201,595.00)	-84.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,382,733.27	3,079,683.92	-29.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,382,733.27	3,079,683.92	-29.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,382,733.27	3,079,683.92	-29.7%
2) Ending Balance, June 30 (E + F1e)			3,079,683.92	2,878,088.92	-6.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,500.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,234,624.32	1,721,472.32	-23.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	843,559.60	1,156,616.60	37.1%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,219,712.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	(228,179.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	1,500.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,993,033.70		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	266.71		
2) Due to Grantor Governments		9590	35,756.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			36,022.71		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			4,957,010.99		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	8,565,939.00	8,697,258.00	1.5%
Education Protection Account State Aid - Current Year		8012	339,982.00	339,982.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	12,312,024.00	12,902,538.00	4.8%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			21,217,945.00	21,939,778.00	3.4%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	32,369.93	32,370.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			32,369.93	32,370.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	34,053.00	34,053.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	317,973.42	337,753.00	6.2%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	872,122.00	798,275.00	-8.5%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	180,290.00	179,305.00	-0.5%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	201,794.42	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,606,232.84	1,349,386.00	-16.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	375,853.13	375,853.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	56,533.42	45,503.00	-19.5%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			432,386.55	421,356.00	-2.6%
TOTAL, REVENUES			23,288,934.32	23,742,890.00	1.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	9,922,326.17	9,797,931.00	-1.3%
Certificated Pupil Support Salaries		1200	598,591.97	602,563.00	0.7%
Certificated Supervisors' and Administrators' Salaries		1300	726,023.02	726,850.00	0.1%
Other Certificated Salaries		1900	267,116.57	267,329.00	0.1%
TOTAL, CERTIFICATED SALARIES			11,514,057.73	11,394,673.00	-1.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	546,737.36	581,152.00	6.3%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Support Salaries		2200	617,059.80	620,754.00	0.6%
Classified Supervisors' and Administrators' Salaries		2300	376,006.71	376,008.00	0.0%
Clerical, Technical and Office Salaries		2400	869,517.48	868,953.00	-0.1%
Other Classified Salaries		2900	504,014.59	506,247.00	0.4%
TOTAL, CLASSIFIED SALARIES			2,913,335.94	2,953,114.00	1.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,894,311.22	1,823,294.00	-3.7%
PERS		3201-3202	742,924.52	760,884.00	2.4%
OASDI/Medicare/Alternative		3301-3302	463,889.50	469,639.00	1.2%
Health and Welfare Benefits		3401-3402	1,686,017.89	1,688,761.00	0.2%
Unemployment Insurance		3501-3502	7,107.01	7,140.00	0.5%
Workers' Compensation		3601-3602	214,750.56	215,569.00	0.4%
OPEB, Allocated		3701-3702	10,762.86	0.00	-100.0%
OPEB, Active Employees		3751-3752	219,856.07	220,747.00	0.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,239,619.63	5,186,034.00	-1.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	40,716.15	7,366.00	-81.9%
Books and Other Reference Materials		4200	13,363.27	11,536.00	-13.7%
Materials and Supplies		4300	416,325.32	187,308.00	-55.0%
Noncapitalized Equipment		4400	135,479.89	232,784.00	71.8%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			605,884.63	438,994.00	-27.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	1,124,617.00	571,439.00	-49.2%
Travel and Conferences		5200	8,964.58	7,092.00	-20.9%
Dues and Memberships		5300	1,725.00	1,960.00	13.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	290,090.90	341,368.00	17.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,453,280.42	1,453,541.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	336,166.27	491,933.00	46.3%
Communications		5900	1,587.72	1,618.00	1.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,216,431.89	2,868,951.00	-10.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	7,265.50	7,330.00	0.9%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,265.50	7,330.00	0.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	509,649.35	509,649.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			509,649.35	509,649.00	0.0%
TOTAL, EXPENDITURES			24,006,244.67	23,358,745.00	-2.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	585,739.00	585,739.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			585,739.00	585,739.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	(1.00)	New
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	(1.00)	New
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(585,739.00)	(585,740.00)	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	21,217,945.00	21,939,778.00	3.4%
2) Federal Revenue		8100-8299	32,369.93	32,370.00	0.0%
3) Other State Revenue		8300-8599	1,606,232.84	1,349,386.00	-16.0%
4) Other Local Revenue		8600-8799	432,386.55	421,356.00	-2.6%
5) TOTAL, REVENUES			23,288,934.32	23,742,890.00	1.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		15,953,095.00	15,271,097.00	-4.3%
2) Instruction - Related Services	2000-2999		3,226,032.50	3,186,831.00	-1.2%
3) Pupil Services	3000-3999		1,273,744.74	1,285,081.00	0.9%
4) Ancillary Services	4000-4999		94,170.38	104,801.00	11.3%
5) Community Services	5000-5999		258,476.52	258,478.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,955,825.35	1,955,825.00	0.0%
8) Plant Services	8000-8999		1,244,900.18	1,296,632.00	4.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			24,006,244.67	23,358,745.00	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(717,310.35)	384,145.00	-153.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	585,739.00	585,739.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	(1.00)	New
4) TOTAL, OTHER FINANCING SOURCES/USES			(585,739.00)	(585,740.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,303,049.35)	(201,595.00)	-84.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,382,733.27	3,079,683.92	-29.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,382,733.27	3,079,683.92	-29.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,382,733.27	3,079,683.92	-29.7%
2) Ending Balance, June 30 (E + F1e)			3,079,683.92	2,878,088.92	-6.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,500.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	843,559.60	1,156,616.60	37.1%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	1,010,836.16	702,110.16
6266	Educator Effectiveness, FY 2021-22	81,749.18	81,749.18
6300	Lottery: Instructional Materials	202,095.71	203,419.71
6546	Mental Health-Related Services	43,729.00	43,729.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	520,698.91	520,698.91
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	358,769.55	153,019.55
7311	Classified School Employee Professional Development Block Grant	4,702.63	4,702.63
7810	Other Restricted State	6,774.00	6,774.00
9010	Other Restricted Local	5,269.18	5,269.18
Total, Restricted Balance		2,234,624.32	1,721,472.32

French American Charter 2025/26 Budget Multi Year Projection (MYP)

		2025-26	2026-27	2027-28
REVENUES				
LCFF Sources	8010-8099	\$ 6,030,670.00	\$ 6,247,630.00	\$ 6,461,032.00
Federal Revenue	8100-8299	\$ -	\$ -	\$ -
Other State Revenue	8300-8599	\$ 302,965.00	\$ 302,965.00	\$ 302,965.00
Other Local Revenue*	8600-8799	\$ 141,526.00	\$ 141,526.00	\$ 141,526.00
Other Financing Sources	8900-8999	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 6,475,161.00	\$ 6,692,121.00	\$ 6,905,523.00
EXPENDITURES				
Certificated Salaries	1000-1999	\$ 3,190,272.00	\$ 3,285,980.16	\$ 3,384,559.56
Classified Salaries	2000-2999	\$ 672,829.00	\$ 693,013.87	\$ 713,804.29
Employee Benefits	3000-3999	\$ 1,191,384.00	\$ 1,227,125.52	\$ 1,263,939.29
Books and Supplies	4000-4999	\$ 149,033.00	\$ 153,503.99	\$ 158,109.11
Services and Other Operating Expenditures	5000-5999	\$ 842,592.00	\$ 867,869.76	\$ 893,905.85
Capital Outlay	6000-6999	\$ -	\$ -	\$ -
Other Outgo	7000-7999	\$ 460,388.00	\$ 474,199.64	\$ 488,425.63
TOTAL EXPENDITURES		\$ 6,506,498.00	\$ 6,701,692.94	\$ 6,902,743.73
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (31,337.00)	\$ (9,571.94)	\$ 2,779.27
FUND BALANCE, RESERVES				
Beginning Fund Balance		\$ 1,098,327.17	\$ 1,066,990.17	\$ 1,057,418.23
Ending Balance		\$ 1,066,990.17	\$ 1,057,418.23	\$ 1,060,197.50

Cesar Chavez Language Academy 2025/26 Budget Multi Year Projection (MYP)

		2025-26	2026-27	2027-28
REVENUES				
LCFF Sources	8010-8099	\$ 10,360,285.00	\$ 10,864,298.00	\$ 11,235,650.00
Federal Revenue	8100-8299	\$ 32,370.00	\$ 32,370.00	\$ 32,370.00
Other State Revenue	8300-8599	\$ 663,419.00	\$ 650,812.28	\$ 650,812.28
Other Local Revenue	8600-8799	\$ 182,631.00	\$ 182,631.00	\$ 182,631.00
Other Financing Sources	8900-8999	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 11,238,705.00	\$ 11,730,111.28	\$ 12,101,463.28
EXPENDITURES				
Certificated Salaries	1000-1999	\$ 5,064,260.00	\$ 5,216,187.80	\$ 5,372,673.43
Classified Salaries	2000-2999	\$ 1,657,465.00	\$ 1,707,188.95	\$ 1,758,404.62
Employee Benefits	3000-3999	\$ 2,667,513.00	\$ 2,747,538.39	\$ 2,829,964.54
Books and Supplies	4000-4999	\$ 230,130.00	\$ 237,033.90	\$ 244,144.92
Services and Other Operating Expenditures	5000-5999	\$ 1,059,104.00	\$ 1,090,877.12	\$ 1,123,603.43
Capital Outlay	6000-6999	\$ 7,330.00	\$ 7,549.90	\$ 7,776.40
Other Outgo	7000-7999	\$ 490,000.00	\$ 504,700.00	\$ 519,841.00
TOTAL EXPENDITURES		\$ 11,175,802.00	\$ 11,511,076.06	\$ 11,856,408.34
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 62,903.00	\$ 219,035.22	\$ 245,054.94
FUND BALANCE, RESERVES				
Beginning Fund Balance		\$ 1,054,722.79	\$ 1,117,625.79	\$ 1,336,661.01
Ending Balance		\$ 1,117,625.79	\$ 1,336,661.01	\$ 1,581,715.95

Arts Charter 2025/26 Budget Multi Year Projection (MYP)

		2025-26	2026-27	2027-28
REVENUES				
LCFF Sources	8010-8099	\$ 4,201,313.00	\$ 4,356,424.00	\$ 4,505,323.00
Federal Revenue	8100-8299	\$ -	\$ -	\$ -
Other State Revenue	8300-8599	\$ 293,368.00	\$ 293,368.00	\$ 293,368.00
Other Local Revenue	8600-8799	\$ 45,154.00	\$ 45,154.00	\$ 45,154.00
Other Financing Sources	8900-8999	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 4,539,835.00	\$ 4,694,946.00	\$ 4,843,845.00
EXPENDITURES				
Certificated Salaries	1000-1999	\$ 2,442,836.00	\$ 2,516,121.08	\$ 2,516,121.08
Classified Salaries	2000-2999	\$ 529,371.00	\$ 545,252.13	\$ 545,252.13
Employee Benefits	3000-3999	\$ 1,053,288.00	\$ 1,084,886.64	\$ 1,084,886.64
Books and Supplies	4000-4999	\$ 24,005.00	\$ 24,725.15	\$ 24,725.15
Services and Other Operating Expenditures	5000-5999	\$ 672,802.00	\$ 692,986.06	\$ 692,986.06
Capital Outlay	6000-6999	\$ -	\$ -	\$ -
Other Outgo	7000-7999	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 4,722,302.00	\$ 4,863,971.06	\$ 4,863,971.06
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (182,467.00)	\$ (169,025.06)	\$ (20,126.06)
FUND BALANCE, RESERVES				
Beginning Fund Balance		\$ 386,881.45	\$ 204,414.45	\$ 35,389.39
Ending Balance		\$ 204,414.45	\$ 35,389.39	\$ 15,263.33

Accelerated Charter 2025/26 Budget Multi Year Projection (MYP)

		2025-26	2026-27	2027-28
REVENUES				
LCFF Sources	8010-8099	\$ 1,347,510.00	\$1,391,712	\$1,440,686
Federal Revenue	8100-8299	\$ -	\$ -	\$ -
Other State Revenue	8300-8599	\$ 89,634.00	\$ 89,634.00	\$ 89,634.00
Other Local Revenue	8600-8799	\$ 52,045.00	\$ 52,045.00	\$ 52,045.00
Other Financing Sources	8900-8999	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 1,489,189.00	\$ 1,533,391.00	\$ 1,582,365.00
EXPENDITURES				
Certificated Salaries	1000-1999	\$ 697,305.00	\$ 718,224.15	\$ 739,770.87
Classified Salaries	2000-2999	\$ 93,449.00	\$ 96,252.47	\$ 99,140.04
Employee Benefits	3000-3999	\$ 273,849.00	\$ 282,064.47	\$ 290,526.40
Books and Supplies	4000-4999	\$ 23,799.00	\$ 24,512.97	\$ 25,248.36
Services and Other Operating Expenditures	5000-5999	\$ 294,453.00	\$ 303,286.59	\$ 312,385.19
Capital Outlay	6000-6999	\$ -	\$ -	\$ -
Other Outgo	7000-7999	\$ 145,000.00	\$ 149,350.00	\$ 153,830.50
TOTAL EXPENDITURES		\$ 1,527,855.00	\$ 1,573,690.65	\$ 1,620,901.37
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (38,666.00)	\$ (40,299.65)	\$ (38,536.37)
FUND BALANCE, RESERVES				
Beginning Fund Balance		\$ 539,749.65	\$ 501,083.65	\$ 460,784.00
Ending Balance		\$ 501,083.65	\$ 460,784.00	\$ 422,247.63