



Resolution No. 2025/26-86
June 24, 2026

**RESOLUTION OF THE GOVERNING BOARD OF
CITY OF SANTA ROSA ELEMENTARY & HIGH SCHOOL DISTRICTS
OF THE COUNTY OF SONOMA, STATE OF CALIFORNIA,
REQUESTING FUND TRANSFER UNDER ARTICLE XVI, SECTION 6 OF THE STATE CONSTITUTION**

RESOLVED by the Governing Board of the City of Santa Rosa Elementary & High School Districts, a District of the County of Sonoma, State of California, that:

WHEREAS, this District does not have sufficient funds on hand to provide for the operation of the District during the 2025/26 fiscal year, and

WHEREAS, Article XVI, Section 6 of the State Constitution authorizes a temporary transfer of funds in the custody of the County Treasurer upon approval of the Board of Supervisors, and

WHEREAS, the revenues to said District for the current fiscal year, 2026/27, are budgeted at \$129,122,528;

NOW, THEREFORE, IT IS DETERMINED AND ORDERED as follows:

1. That the Board of Supervisors of the County of Sonoma be and it is hereby requested to authorize a temporary transfer to this District on an as-needed basis of not to exceed \$109,754,148 during the 2026/27 fiscal year; said sum will not exceed 85% of the revenues to said District during said fiscal year.
2. For the convenience of the County Auditor-Controller-Treasurer-Tax Collector, a schedule of monthly anticipated cash flow is attached hereto.
3. That the Auditor-Controller-Treasurer-Tax Collector of the County of Sonoma be requested to recommend that the transfer is acknowledged.
4. That certified copies of this resolution be forwarded by the Clerk of this Board to the Board of Supervisors of the County of Sonoma and the Sonoma County Auditor-Controller-Treasurer-Tax Collector.

PASSED AND ADOPTED at the regular meeting of the Governing Board of Santa Rosa City Schools on **June 24, 2026**, by the following vote:

AYES: _____ NOES: _____ ABSENT: _____ ABSTAIN: _____

I hereby certify that the foregoing is a true and correct copy of a Resolution of the Governing Board of the Santa Rosa City Schools of Sonoma County, California, adopted by said Governing Board at its meeting on June 24, 2026.

Nick Caston,
President of the Board

Date



Resolution No. 2025/26-86
June 24, 2026

CLERK'S CERTIFICATE

I, Nick Caston, President of the Governing Board of the City of Santa Rosa Elementary & High School District of the County of Sonoma, State of California, do hereby certify that the foregoing is a full, true and correct copy of a resolution duly adopted at a special/regular meeting of the Governing Board of said District, regularly held at the regular meeting place thereof, on June 24, 2026, of which meeting all the members of said Governing Board had due notice.

ATTEST: This 24th day of June, 2026.

President of the Governing Board of the
City of Santa Rosa Elementary & High School District
County of Sonoma, State of California

COUNTY TREASURER'S AUTHORIZATION
(Per County of Sonoma Resolution 91-0271)

The attached request for borrowing is in compliance with the requirements of Article XVI, Section 6, of the State Constitution and with Resolution 91-0271 of the County of Sonoma.

Approved By:

Auditor-Controller-Treasurer-Tax Collector
County of Sonoma

Date: _____

Amount to be collected on Property Tax Bill 129,122,528

Amount requested 109,754,148

Percent of Property Tax Bill Requested 85%

(Not to exceed 85% of outstanding property taxes).treasres.doc

CITY OF SANTA ROSA ELEMENTARY & HIGH SCHOOL DISTRICT
 211 RIDGWAY AVE
 SANTA ROSA, CALIFORNIA 95401

DATE : June 24, 2026

GENERAL FUND ANTICIPATED MONTHLY ENDING
 BALANCES

From July 1 , 2025 , to June 30, 2026

	<u>Cash Income</u>	<u>Cash Expenditures</u>	<u>Cash Balance**</u>
Beginning Cash Balance			\$8,740,928.42
July	\$5,884,398.34	\$3,507,809.71	\$6,253,886.21
August	(\$2,966,052.99)	\$17,110,924.66	(\$3,555,798.48)
September	\$6,390,618.33	\$20,190,670.27	(\$18,528,026.46)
October	\$10,302,234.23	\$18,550,783.02	(\$27,967,360.51)
November	\$7,148,518.51	\$20,103,542.13	(\$42,182,382.54)
December	\$80,380,654.02	\$20,848,198.25	\$17,350,073.23
January	\$9,024,449.86	\$16,495,372.23	\$9,912,877.53
February	\$6,169,005.58	\$16,934,106.85	(\$843,446.79)
March	\$7,797,570.78	\$19,924,376.90	(\$12,945,645.26)
April	\$73,866,024.88	\$22,745,184.74	\$38,175,194.87
May	\$6,194,486.04	\$21,225,068.68	\$23,897,432.98
June	\$8,663,006.37	\$19,833,462.87	\$12,726,976.48
Totals	\$218,854,913.95	\$217,469,500.31	

NOTE: Copies of the Cash Flow Statement are to be attached to each Resolution.

* Cash income includes secured and unsecured taxes to be raised in the current year budget, plus estimated revenues (other than current property taxes).

** Cash Balances include estimated balance sheet items.

Santa Rosa City Schools
49-40253-0000000

Cashflow Report
2026-27 Adopted Budget
Base Year: 2026-27

Fund 01
Projection# 31608

Object Range	Budget/Beg. Balance	2027					Accruals	Adjustments	TOTAL	Variance
		March	April	May	June					
A. BEGINNING CASH	8,740,928.42	(843,446.79)	(12,945,645.26)	38,175,194.87	23,897,432.98					
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019 63,326,984.00	6,067,475.28	5,492,402.28	5,492,402.28	6,642,548.28	—	—	63,326,984.00	—	
Property Taxes	8020-8079 129,122,528.00	—	64,561,264.00	—	—	—	—	129,122,528.00	—	
Miscellaneous Funds & LCFF Transfers	8080-8099 (11,694,896.00)	(2,137,561.37)	(1,068,780.36)	(1,068,780.36)	(1,068,781.00)	2,504,619.35	—	(11,694,896.00)	0.00	
Federal Revenue	8100-8299 9,455,469.00	152,709.71	661,264.17	236,433.13	642,672.08	4,366,626.86	—	9,455,469.00	—	
Other State Revenue	8300-8599 25,467,711.00	2,466,537.13	1,730,167.33	(11,411.08)	(51,699.63)	772,532.76	9,040,550.99	25,467,711.00	0.00	
Other Local Revenue	8600-8799 20,696,466.00	1,248,410.03	2,489,707.46	1,239,071.07	2,498,266.64	1,755,331.09	—	20,696,466.00	0.00	
Interfund Transfers in	8910-8929 920,313.00	—	—	306,771.00	—	—	—	920,313.00	—	
All Other Financing Sources	8930-8999 0.00	—	—	—	—	—	—	—	—	
TOTAL RECEIPTS	237,294,575.00	7,797,570.78	73,866,024.88	6,194,486.04	8,663,006.37	9,399,110.06	9,040,550.99	237,294,574.99	0.01	
C. DISBURSEMENTS										
Certificated Salaries	1000-1999 85,001,815.00	7,506,998.73	7,467,386.94	8,376,617.32	8,376,618.31	—	—	85,001,815.00	—	
Classified Salaries	2000-2999 32,750,896.00	3,175,272.10	2,848,313.54	2,891,848.38	2,426,885.35	—	—	32,750,896.00	0.00	
Employee Benefits	3000-3999 55,066,629.00	4,382,669.24	4,340,144.50	4,179,699.89	2,290,498.28	—	9,040,550.99	55,066,629.00	—	
Books and Supplies	4000-4999 4,965,615.00	114,606.05	174,505.98	773,425.97	1,475,838.15	646,241.20	—	4,965,615.00	(0.00)	
Services	5000-5999 60,843,703.00	4,740,086.62	7,903,223.76	5,690,722.87	5,129,084.05	9,781,909.51	—	60,843,703.00	—	
Capital Outlay	6000-6999 511,169.00	4,744.16	11,610.02	46,629.25	134,538.73	—	—	511,169.00	(0.00)	
Other Outgo	7000-7499 (2,201,625.00)	—	—	(733,875.00)	—	—	—	(2,201,625.00)	—	
Interfund Transfers Out	7600-7629 0.00	—	—	—	—	—	—	—	—	
All Other Financing Uses	7630-7699 0.00	—	—	—	—	—	—	—	—	
TOTAL DISBURSEMENTS	236,938,202.00	19,924,376.90	22,745,184.74	21,225,068.68	19,833,462.87	10,428,150.71	9,040,550.99	236,938,202.00	(0.00)	
E. NET INCREASE/DECREASE (B - C + D)	(6,578,335.16)	(12,102,198.48)	51,120,840.14	(14,277,761.89)	(11,170,456.50)	(1,029,040.65)		2,957,007.41		
F. ENDING CASH (A + E)		(12,945,645.26)	38,175,194.87	23,897,432.98	12,726,976.48					
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								11,697,935.83		

Santa Rosa City Schools
49-40253-0000000

Cashflow Report
2026-27 Adopted Budget
Base Year: 2026-27

Fund 01
Projection# 31608

Object Range	Budget/Beg. Balance	2027					Accruals	Adjustments	TOTAL	Variance
		March	April	May	June					
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	(14,470.00)	—	—	—	—	—	—	—	—
Accounts Receivable	9200-9299	(14,338,455.80)	24,607.64	—	752,820.75	—	—	—	14,338,455.80	—
Due From Other Funds	9310	0.00	—	—	—	—	—	—	—	—
Stores	9320	(356,525.74)	—	—	—	—	—	—	—	—
Prepaid Expenditures	9330	0.00	—	—	—	—	—	—	—	—
Other Current Assets	9340	0.00	—	—	—	—	—	—	—	—
Deferred Outflows of Resources	9490	0.00	—	—	—	—	—	—	—	—
SUBTOTAL		(14,709,451.54)	24,607.64	—	752,820.75	—	—	—	14,338,455.80	—
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	(7,774,743.38)	—	—	—	—	—	—	7,774,743.38	—
Due To Other Funds	9610	0.00	—	—	—	—	—	—	3,963,078.00	—
Current Loans	9640	0.00	—	—	—	—	—	—	—	—
Unearned Revenues	9650	0.00	—	—	—	—	—	—	—	—
Deferred Inflows of Resources	9690	0.00	—	—	—	—	—	—	—	—
SUBTOTAL		(7,774,743.38)	—	—	—	—	—	—	11,737,821.38	—
Nonoperating										
Suspense Clearing	9910	0.00	—	—	—	—	—	—	—	—
TOTAL BALANCE SHEET ITEMS		(6,934,708.16)	24,607.64	—	752,820.75	—	—	—	2,600,634.42	—
E. NET INCREASE/DECREASE (B - C + D)		(6,578,335.16)	(12,102,198.48)	51,120,840.14	(14,277,761.89)	(11,170,456.50)	(1,029,040.65)	—	2,957,007.41	—
F. ENDING CASH (A + E)			(12,945,645.26)	38,175,194.87	23,897,432.98	12,726,976.48	—	—	—	—
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									11,697,935.83	—