

# 2026-27 Proposed Adopted Budget

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June 24, 2026

Luz Cazares, Interim Associate Superintendent of Business Services/CBO

Joel Dontos, Executive Director Fiscal Services



# The Annual Budget Reporting Cycle



**Fund 01**  
**2025-26**  
**Estimated**  
**Actuals**  
**Combined**  
**Unrestricted &**  
**Restricted:**

<b>REVENUES &amp; OTHER SOURCES</b>	<b>2025-26 Third Interim</b>	<b>2025-26 Estimated Actuals</b>	<b>Difference</b>
LCFF Sources	\$175,749,683	\$175,749,683	\$0
Remaining Revenues	\$65,466,788	\$67,402,554	\$1,935,765
<b>TOTAL REVENUES &amp; SOURCES</b>	<b>\$241,216,471</b>	<b>\$243,152,237</b>	<b>\$1,935,765</b>
<b>EXPENDITURES</b>			
Salaries & Benefits	\$182,478,199	\$182,431,883	-\$46,316
Books/Supplies & Outlay	\$7,870,725	\$5,362,027	-\$2,508,697
Services & Operating Expenses	\$62,361,492	\$61,947,646	-\$413,846
Other Outgo & Indirect Costs & Transfers Out	-\$1,350,537	-\$1,350,537	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$251,359,879</b>	<b>\$248,391,020</b>	<b>-\$2,968,859</b>
<b>OTHER FINANCING SOURCES/USES</b>			
Transfers In	\$5,900,000	\$5,900,000	\$0
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>	<b>\$5,900,000</b>	<b>\$5,900,000</b>	<b>\$0</b>
<b>INCREASE/DECREASE BALANCE</b>	<b>-\$4,243,408</b>	<b>\$661,217</b>	<b>\$4,904,625</b>
<b>FUND BALANCE, RESERVES</b>			
Beginning Fund Balance	\$14,004,247	\$14,004,247	\$0
Other Restatements	\$1,885,862	\$1,885,862	\$0
<b>ENDING FUND BALANCE</b>	<b>\$11,646,700</b>	<b>\$16,551,325</b>	<b>\$4,904,625</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>			
Restricted	\$8,862,938	\$13,959,840	\$5,096,903
Unassigned/Unappropriated Amount / Reserve for Economic Uncertainties	\$2,783,763	\$2,591,485	-\$192,278

# Fund 01 2026-27 Budget:

<b>REVENUES</b>	<b>2026-27 Unrestricted</b>	<b>2026-27 Restricted</b>	<b>2026-27 Combined</b>
LCFF Sources	\$177,181,215	\$3,573,401	\$180,754,616
Federal Revenue	\$0	\$9,455,469	\$9,455,469
Other State Revenue	\$7,797,464	\$17,670,247	\$25,467,711
Other Local Revenue	\$8,059,745	\$12,636,721	\$20,696,466
<b>TOTAL REVENUES</b>	<b>\$193,038,424</b>	<b>\$43,335,838</b>	<b>\$236,374,262</b>
<b>EXPENDITURES</b>			
Salaries & Benefits	\$111,453,084	\$61,366,256	\$172,819,340
Books/Supplies & Outlay	\$1,508,430	\$3,968,354	\$5,476,784
Services and Other Operating Expenditures	\$27,124,372	\$33,719,331	\$60,843,703
Other Outgo	-\$2,680,894	\$479,269	-\$2,201,625
<b>TOTAL EXPENDITURES</b>	<b>\$137,404,992</b>	<b>\$99,533,210</b>	<b>\$236,938,202</b>
<b>Excess (Deficiency) Revenues over Expenditures before Other Financing Sources/Uses</b>	<b>\$55,633,432</b>	<b>-\$56,197,372</b>	<b>-\$563,940</b>
Other Financing Sources / Uses	\$0	\$920,313	\$920,313
Contributions	-\$52,108,873	\$52,108,873	\$0
<b>Net Increase (Decrease) in Fund Balance/Net Position</b>	<b>\$3,524,559</b>	<b>-\$3,168,186</b>	<b>\$356,373</b>
<b>FUND BALANCE, RESERVES</b>			
<b>Beginning Fund Balance</b>	<b>\$4,477,347</b>	<b>\$13,959,840</b>	<b>\$18,437,187</b>
<b>Ending Balance</b>	<b>\$8,001,906</b>	<b>\$10,791,654</b>	<b>\$18,793,560</b>

# 2026-27 Budget MYP Assumptions: Student Data

<b>Elementary District</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
Enrollment	3,027	2,841	2,790	2,673
<b>Average Daily Attendance (ADA):</b>				
Projected	2,819	2,647	2,599	2,490
Funded	2,950	2,873	2,806	2,691
<b>Underserved Pupils:</b>				
Count	2,490	2,303	2,262	2,167
Percentage	82.26%	81.06%	81.08%	81.07%
Attendance Rate	93.13%	93.16%	93.16%	93.16%

# 2026-27 Budget MYP Assumptions: Student Data

<b>High District</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
Enrollment	9,161	8,821	8,584	8,296
Average Daily Attendance (ADA):				
Projected	8,400	8,088	7,871	7,607
Funded	8,801	8,629	8,357	8,124
Underserved Pupils:				
Count	6,330	5,811	5,655	5,465
Percentage	69.10%	65.88%	65.88%	65.88%
Attendance Rate	91.70%	91.70%	91.69%	91.69%

# 2026-27 Budget MYP Assumptions: Student Data

<b>Combined Elem &amp; High</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
Enrollment	12,188	11,662	11,374	10,969
Average Daily Attendance (ADA):				
Projected	11,219	10,735	10,470	10,097
Funded	11,751	11,501	11,163	10,814
Underserved Pupils:				
Count	8,820	8,114	7,917	7,632
Percentage	72.37%	69.58%	69.61%	69.58%
Attendance Rate	92.05%	92.05%	92.05%	92.05%

# 2026-27 Budget MYP Assumptions: Revenues

	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
Statutory COLA & Augmentation/Suspension	2.30%	2.87%	3.30%	3.09%
Statutory COLA	2.30%	2.87%	3.30%	3.09%
COLA Augmentation/Suspension	0.00%	0.00%	0.00%	0.00%
LCFF Base Grant - TK-3	10,698	11,005	11,368	11,719
LCFF Base Grant - 4-6	10,860	11,172	11,540	11,897
LCFF Base Grant 7-8	11,181	11,502	11,881	12,249
LCFF Base Grant - 9-12	12,959	13,331	13,771	14,196
LCFF TK Add-on	5,545	5,704	5,892	6,074
Federal COLA	0%	0%	0%	0%

# 2026-27 Budget MYP Assumptions: Expenditures

	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
Step and Column % Increase	1.35%	1.35%	1.35%	1.35%
Special Education Contribution	42.5M	46.1M	47.4M	48.6M
Growth in Contribution to Special Education		3.7M	1.3M	1.1M
Inflationary Increase - CPI	3.25%	3.76%	3.18%	2.76%
Indirect Cost Rate	5.40%	6.23%	6.23%	6.23%
CalSTRS Rate	19.10%	19.10%	19.10%	19.10%
CalPERS Rate	26.81%	26.40%	26.80%	25.90%

# 2026-27 Budget Multi Year Projection (MYP) General Fund 01

REVENUES	2025-26 Estimated Actuals	2026-27	2027-28	2028-29
LCFF Source	175,749,683	180,754,616	182,803,692	181,662,124
Remaining Revenues	67,402,554	55,619,646	55,326,599	55,543,592
<b>Total Revenues</b>	<b>243,152,237</b>	<b>236,374,262</b>	<b>238,130,291</b>	<b>237,205,716</b>
EXPENDITURES				
Salaries & Benefits	182,431,883	172,819,340	172,374,336	172,929,084
Books/Supplies & Outlay	5,362,027	5,476,784	4,633,180	4,690,526
Services & Operating Expenses & Other Adjustments	61,947,646	60,843,703	62,030,614	63,724,942
Other Outgo & Indirect Costs & Transfers Out	-1,350,537	-2,201,625	-2,228,602	-2,228,602
Other Adjustments:	0	0	0	0
<b>Total Expenditures</b>	<b>248,391,019</b>	<b>236,938,202</b>	<b>236,809,528</b>	<b>239,115,951</b>
Operating Net Increase/Decrease	-5,238,782	-563,940	1,320,763	-1,910,235
Transfers In and Other Sources & Transfers Out and Other Uses	5,900,000	920,313	920,313	0
<b>Current Year Increase/Decrease In Fund Balance</b>	<b>661,218</b>	<b>356,373</b>	<b>2,241,076</b>	<b>-1,910,235</b>
<b>Beginning Balance</b>	<b>15,890,109</b>	<b>18,437,187</b>	<b>18,793,560</b>	<b>21,034,636</b>
<b>Ending Balance</b>	<b>16,551,327</b>	<b>18,793,560</b>	<b>21,034,636</b>	<b>19,124,402</b>

\*Summary includes both unrestricted and restricted

# 2026-27 Budget Multi Year Projection (MYP) General Fund 01

## Components of the Ending Fund Balance:

Components of Ending Balance, Reserves	2025-26 Estimated Actuals	2026-27	2027-28	2028-29
<b>Ending Balance</b>	<b>16,551,327</b>	<b>18,793,560</b>	<b>21,034,636</b>	<b>19,124,402</b>
Restricted Ending Balance	13,959,840	10,791,654	10,189,621	9,377,236
Unrestricted Ending Balance	2,591,487	8,001,906	10,845,015	9,747,166
Minimum 3% Reserve for Economic Uncertainty	7,451,731	7,108,146	7,104,286	7,173,479
Special Reserve Fund - Non Capital Outlay (Fund 17) Reserve for Economic Uncertainty	625,951	644,801	660,801	677,801
<b>Unassigned/Unappropriated Ending Balance</b>	<b>-4,234,293</b>	<b>1,538,561</b>	<b>4,401,529</b>	<b>3,251,488</b>

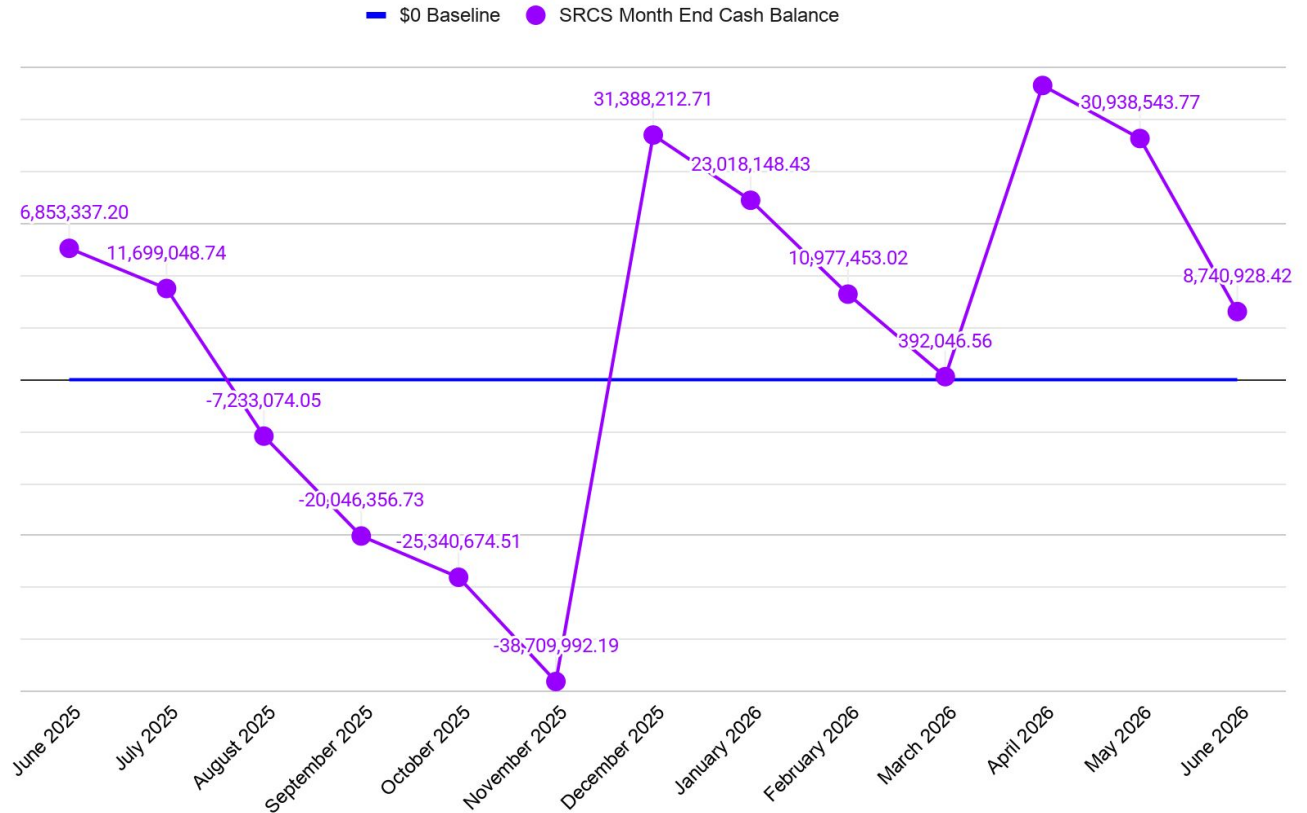
# 2026-27 Budget May Revise potential changes for 45 Day Revision

	Potential Estimated Financial Impact			
	2025-26	2026-27	2027-28	2028-29
Proposed 1.44% augmentation to the COLA (bringing the funded COLA to 4.31%) to absorb the costs of the new proposed requirement to provide employees with paid pregnancy disability leave	0	2.4M (offset by expense of paid pregnancy disability leave)	2.5M (offset by expense of paid pregnancy disability leave)	2.5M (offset by expense of paid pregnancy disability leave)
Proposed 2026-27 Student Support and Professional Development Discretionary Block Grant	0	10M	0	0
Proposed 2026-27 Learning Recovery Emergency Block Grant Funding (LREBG)	0	1.3M	0	0
2026-27 Special Education Proposed Increase	0	4.6M	4.8M	4.9M

# Fund 01 Estimated Actuals 2025-26 Cash Flow Projection:

## Fiscal Year 2025-26:

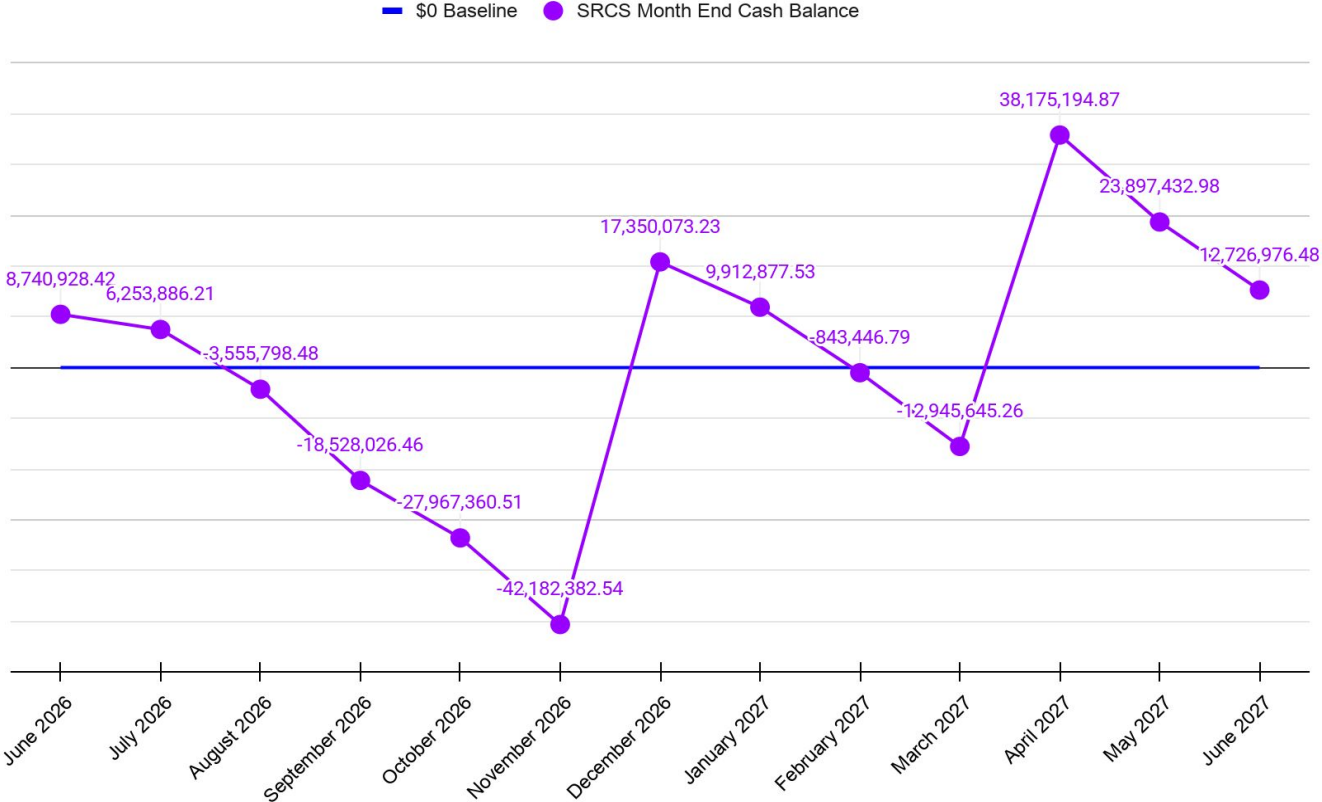
- Projection Year End June 30 positive cash balance of \$8.7 M
- This does not include using Inter Fund borrowing
- No special financing is projected



# Fund 01 2026-27 Proposed Budget Cash Flow Projection

## Fiscal Year 2026-27:

- Projection Year End June 30 positive cash balance of \$12.7M
- This does not include using Inter Fund borrowing
- No special financing is projected for FY27



# Fund 09 Charter Schools 2026-27 Proposed Budget

<b>Santa Rosa French-American Charter (SRFACS) Multi-Year Projection</b>				
<b>Budget Assumptions:</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
Enrollment	544	627	627	627
ADA	521	601	601	601
Funded ADA	521	601	601	601
COLA	2.30%	2.87%	3.30%	3.09%
California CPI	3.25%	3.76%	3.18%	2.76%
<b>Multi Year Projection (MYP)</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
Revenues	\$7,125,614	\$8,154,254	\$8,442,243	\$8,700,914
Expenditures	\$6,790,521	\$7,462,187	\$7,446,620	\$7,607,939
Subtotal (Revenue LESS Expense)	\$335,093	\$692,067	\$995,623	\$1,092,974
Net Change in Fund Balance	\$335,093	\$692,067	\$995,623	\$1,092,974
Beginning Balance	\$1,186,685	\$1,521,778	\$2,213,845	\$3,209,468
Ending Balance	\$1,521,778	\$2,213,845	\$3,209,468	\$4,302,442
Restricted Ending Balance	\$508,385	\$519,158	\$571,074	\$628,181
Unrestricted Ending Balance	\$1,013,393	\$1,694,687	\$2,638,394	\$3,674,261
Unrestricted Ending Balance Percentage	14.92%	22.71%	35.43%	48.30%

# Fund 09 Charter Schools 2026-27 Proposed Budget

<b>Cesar Chavez Language Academy Multi-Year Projection</b>				
<b>Budget Assumptions:</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
Enrollment	763	852	852	852
ADA	723	807	807	807
Funded ADA	723	807	807	807
COLA	2.30%	2.87%	3.30%	3.09%
California CPI	3.25%	3.76%	3.18%	2.76%
<b>Multi Year Projection (MYP)</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
Revenues	\$12,112,907	\$13,593,432	\$14,087,793	\$14,521,969
Expenditures	\$11,039,206	\$13,123,491	\$13,428,500	\$13,672,069
Subtotal (Revenue LESS Expense)	\$1,073,701	\$469,941	\$659,293	\$849,901
Net Change in Fund Balance	\$1,073,701	\$469,941	\$659,293	\$849,901
Beginning Balance	\$1,097,556	\$2,171,257	\$2,641,198	\$3,300,491
Ending Balance	\$2,171,257	\$2,641,198	\$3,300,491	\$4,150,392
Restricted Ending Balance	\$1,032,603	\$1,044,091	\$1,148,500	\$1,263,350
Unrestricted Ending Balance	\$1,138,654	\$1,597,107	\$2,151,991	\$2,887,042
Unrestricted Ending Balance Percentage	10.31%	12.17%	16.03%	21.12%

# Fund 09 Charter Schools 2026-27 Proposed Budget

<b>Santa Rosa Charter School for the Arts Multi-Year Projection</b>				
<b>Budget Assumptions:</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
Enrollment	375	416	416	416
ADA	350	389	389	389
Funded ADA	350	389	389	389
COLA	2.30%	2.87%	3.30%	3.09%
California CPI	3.25%	3.76%	3.18%	2.76%
<b>Multi Year Projection (MYP)</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
Revenues	\$4,766,313	\$5,228,748	\$5,418,280	\$5,585,480
Expenditures	\$4,832,566	\$4,850,570	\$5,668,578	\$5,791,606
Subtotal (Revenue LESS Expense)	-\$66,252	\$378,178	-\$250,298	-\$206,125
Net Change in Fund Balance	-\$66,252	\$378,178	-\$250,298	-\$206,125
Beginning Balance	\$423,322	\$357,069	\$735,247	\$484,949
Ending Balance	\$357,069	\$735,247	\$484,949	\$278,824
Restricted Ending Balance	\$357,069	\$360,136	\$288,109	\$230,487
Unrestricted Ending Balance	\$0	\$375,111	\$196,840	\$48,337
Unrestricted Ending Balance Percentage	0.00%	7.73%	3.47%	0.83%

# Fund 09 Charter Schools 2026-27 Proposed Budget

<b>Santa Rosa Accelerated Charter Multi-Year Projection</b>				
<b>Budget Assumptions:</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
Enrollment	128	128	128	128
ADA	124	124	124	124
Funded ADA	124	124	124	124
COLA	2.30%	2.87%	3.30%	3.09%
California CPI	3.25%	3.76%	3.18%	2.76%
<b>Multi Year Projection (MYP)</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
Revenues	\$1,562,429	\$1,566,906	\$1,626,321	\$1,675,254
Expenditures	\$1,344,911	\$1,465,014	\$1,481,274	\$1,514,199
Subtotal (Revenue LESS Expense)	\$217,518	\$101,892	\$145,047	\$161,055
Net Change in Fund Balance	\$217,518	\$101,892	\$145,047	\$161,055
Beginning Balance	\$470,832	\$688,350	\$790,242	\$935,289
Ending Balance	\$688,350	\$790,242	\$935,289	\$1,096,344
Restricted Ending Balance	\$181,604	\$183,780	\$202,158	\$222,374
Unrestricted Ending Balance	\$506,746	\$606,462	\$733,131	\$873,970
Unrestricted Ending Balance Percentage	37.68%	41.40%	49.49%	57.72%

# Other Funds 2026-27 Budget Ending Balance at June 30, 2027:

<b>OTHER FUNDS: FUND BALANCE, RESERVES</b>	<b>2026-27 Budget</b>
Student Activity Special Revenue Fund 08	\$1,346,387
Child Development Fund 12	\$2,251,237
Cafeteria Special Revenue Fund 13	\$4,391,482
Deferred Maintenance Fund 14	\$1,193,955
Special Reserve Fund for Other than Capital Outlay Projects Fund 17	\$644,801
Building Fund 21 (Bond Fund)	\$38,165,189
Capital Facilities Fund 25 (Developer Fees)	\$8,657,766
County Schools Facilities Fund 35	\$6,187
Special Reserve Fund for Capital Outlay Projects Fund 40	\$197,040
Self-Insurance Fund 67 (Dental)	\$517,643
Scholarship Fund 73	\$207,744

# Areas to Monitor

- Federal Programs and Funding
- Collective Bargaining
- Economic Trends
- Enrollment vs. ADA Funding Legislation
- Implementation and Continued Fiscal Stabilization Work
- Special Education Study and Implementation Plan
- Enacted State Budget
- LCAP & Prioritization
- School Consolidation/Closure/Restructure Implementation
- Changes in Charter Practices, Authorizations, and Renewals
- Intra and Inter District Transfers
- Support for Students, Staff, and Community
- Global uncertainty
- Technology sector capital gains

# Next Steps

June 2026

- 2026-27 State Enacted Budget

July 2026

- Close the 2025-26 Books

August 2026

- 45 Day Budget Update

# Board Member Questions

