I hope everyone had a great Labor Day weekend.

Dr. Thomas, Melanie Martin, and I recently held our first Student Trustee check-in session of the year. We plan to host several of these opportunities so the student trustees can ask questions and engage outside of regular board meetings. To further elevate their voices, I changed the agenda structure to place the Student Trustee reports ahead of the Board and Superintendent reports. I also moved my report to follow the other board member reports. Regarding reports, please review the communication from Dr. Thomas about the content of report items under the Brown Act. I asked her to circulate this information because we compiled it for the student trustee training materials, and I felt it was important to share with the full board.

Now that the city and our district have filled key staff leadership positions, Mayor Stapp and I are proceeding with the plan to hold a joint City Council and School Board meeting. We intend to make this an annual tradition. We are currently considering youth safety and economic development as topics and hope to schedule the meeting for early October.

Our plans for individual trustee town halls are also moving forward. I will host the first one on September 22nd at the downtown library. These town halls will create an environment where each board member can engage their district in a two-way communication format that is more conducive to dialog than our regular board meetings. Based on the experience from this pilot event, each board member will be able to schedule and host a similar town hall in their district over the upcoming months.

Finally, last week I attended the second session of the NSBA Policy Cohort on Attraction and Retention of Educators and the Board Finance Committee meeting. I also joined the first CAPS Network Session with our site PLTs for a portion of the morning session with Dr. Cruz.

SANTA ROSA CITY SCHOOLS
EMBRACE • ENGAGE • EMPOWER

Resolution No. 2026/27-22
Date: September 9, 2026

RESOLUTION OF THE GOVERNING BOARD OF THE CIYT OF SANTA ROSA SCHOOL DISTRICT FOR ADOPTING THE "GANN" LIMIT

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann limit for the 2025-26 fiscal year and a projected Gann Limit for the 2026-27 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2025-26 and 2026-27 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2025-26 and 2026-27 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

Nick Caston,
Board President

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2024-25 Actual			2025-26 Actual		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	124,348,038.84		124,348,038.84			129,205,978.49
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	13,252.91		13,252.91			12,937.09
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2024-25			Adjustments to 2025-26		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2025-26 P2 Report			2026-27 P2 Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	11,218.64		11,218.64	10,734.01		10,734.01
2. Total Charter Schools ADA (Form A, Line C9)	1,718.45		1,718.45	1,920.61		1,920.61
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			12,937.09			12,654.62
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2025-26 Actual			2026-27 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	483,477.96		483,477.96	480,970.00		480,970.00
2. Timber Yield Tax (Object 8022)	333.69		333.69	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	2,409.12		2,409.12	0.00		0.00
4. Secured Roll Taxes (Object 8041)	112,262,090.42		112,262,090.42	113,665,409.00		113,665,409.00
5. Unsecured Roll Taxes (Object 8042)	4,086,088.54		4,086,088.54	3,981,707.00		3,981,707.00
6. Prior Years' Taxes (Object 8043)	71,082.64		71,082.64	0.00		0.00
7. Supplemental Taxes (Object 8044)	3,233,648.92		3,233,648.92	2,997,238.00		2,997,238.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	5,359,017.00		5,359,017.00	5,522,334.00		5,522,334.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	7,629,398.33		7,629,398.33	2,474,870.00		2,474,870.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	133,127,546.62	0.00	133,127,546.62	129,122,528.00	0.00	129,122,528.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	133,127,546.62	0.00	133,127,546.62	129,122,528.00	0.00	129,122,528.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,969,426.95			1,881,966.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	6,908,835.38		6,908,835.38	6,909,251.00		6,909,251.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	6,908,835.38	0.00	8,878,262.33	6,909,251.00	0.00	8,791,217.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	62,859,138.00		62,859,138.00	75,345,427.00		75,345,427.00
25. LCFF State Aid - Prior Years (Object 8019)	(35,170.00)		(35,170.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	62,823,968.00	0.00	62,823,968.00	75,345,427.00	0.00	75,345,427.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	269,929,259.11		269,929,259.11	264,917,602.00		264,917,602.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,380,669.34		1,380,669.34	544,049.00		544,049.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
D. APPROPRIATIONS LIMIT CALCULATIONS		2025-26 Actual			2026-27 Budget	
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			124,348,038.84			129,205,978.49
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9762			0.9782
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			129,205,978.49			132,645,557.92
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			133,127,546.62			129,122,528.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			1,552,450.80			1,518,554.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			4,956,694.20			12,314,246.92
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			4,956,694.20			12,314,246.92
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			709,922.47			291,059.89
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			133,837,469.09			129,413,587.89
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			4,246,771.73			12,023,187.03
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			133,837,469.09			
b. State Subventions (Line D8)			4,246,771.73			
c. Less: Excluded Appropriations (Line C23)			8,878,262.33			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			129,205,978.49			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY		2025-26 Actual			2026-27 Budget	
11. Adjusted Appropriations Limit (Lines D4 plus D10)			129,205,978.49			132,645,557.92
12. Appropriations Subject to the Limit (Line D9d)			129,205,978.49			

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals

"* Please provide below an explanation for each entry in the adjustments column."

Joel Dontos, Executive Director of Fiscal	jdontos@srcs.k12.ca.us	(707) 890-3800 x80210
Gann Contact Person	Contact Email Address	Contact Phone Number

SANTA ROSA CITY SCHOOLS

Resolution No. 2026/27-23
Date: September 9, 2026

AUTHORIZATION OF PERSONNEL TO SIGN ORDERS ON DISTRICT FUNDS

WHEREAS, Education Code Section 42632 authorizes the Governing Board to delegate to officers and employees of Santa Rosa City Schools the authority to sign orders drawn on the funds of the school district; and

WHEREAS, the Governing Board finds it necessary to update the authorized signers for the following district accounts:

- Child Care Revolving Cash Account (9938)
- District Clearing Account (3017)
- District Revolving Cash Account (6392)
- District Cafeteria Account (7530)
- Authorization to change signers for school accounts for Montgomery High School and closure of accounts for Herbert Slater Middle School.
- Authorization to change signers for school accounts for Hilliard Comstock Middle School moving to Piner High School
- Authorization to change signers for school accounts for Maria Carrillo High School
- Authorization to change signers for school accounts for Rincon Valley Middle School
- Authorization to change signers for school account for Santa Rosa Accelerated Charter School

NOW, THEREFORE, BE IT RESOLVED, that in accordance with Education Code Section 42632, effective immediately, the following individuals are hereby removed from and added to the authorized signer list for the accounts below:

Removal of Existing Signers

The following individuals are no longer authorized to sign on behalf of Santa Rosa City Schools for the accounts listed:

- Michael Reimer from Child Care Revolving Cash Account
- April Santos from all accounts at Montgomery High School
- Renee Clay, Kelly Briggs, and Carla Yates from all Comstock Middle School Accounts
- Kyla Jean Bradylong from Maria Carrillo High School Accounts
- Daryl Coryell and Alicia Marley from Rincon Valley Middle School accounts
- Daryl Coryell, Ivana Jugovic, and Tammi Leggins from Santa Rosa Accelerated Charter School Account

SANTA ROSA CITY SCHOOLS

Resolution No. 2026/27-23
Date: September 9, 2026

Addition of New Signers

The following individuals are hereby authorized and empowered as new signers for the designated accounts:

- **New Signer 1:** Dr. Monica Thomas, Superintendent
- **New Signer 2:** Lisa August Hulme, Associate Superintendent, Business Services
- **New Signer 3:** Alisa Haley, Executive Director, Educational Services
- **New Signer 4**: Maria Thompson, Vice Principal, Montgomery High School
- **New Signer 5**: Andrea Correia, Principal, Piner High School
- **New Signer 6**: Norma Vasquez, Vice Principal, Piner High School
- **New Signer 7**: Guadalupe Perez-Cook, Vice Principal, Piner High School
- **New Signer 8**: Yolanda Molina, Business Office, Piner High School
- **New Signer 9**: Daryl Coryell, Vice Principal, Maria Carrillo High School
- **New Signer 10**: Michael Casper, Principal, Rincon Valley Middle School
- **New Signer 11**. Michael Casper, Principal, Santa Rosa Accelerated Charter School
- **New Signer 12**: Alicia Morley, Office Manager, Santa Rosa Accelerated Charter School
- **New Signer 13**: Stephanie Walls, Administrative Assistant, Rincon Valley Middle School
- **New Signer 14**: Stephanie Walls, Administrative Assistant, Santa Rosa Accelerated Charter School

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Complete List of Current Authorized Signers

The complete and final list of all individuals who are authorized to sign for these accounts after the above changes have been processed is as follows (note: new signers are in bold):

- **Child Care Revolving Cash Account (9938)**
  - Joel Dontos
  - Yessica Santana Peralta
  - **Dr. Monica Thomas**
  - **Lisa August Hulme**
  - **Alisa Haley**

- **District Clearing Account (3017)**
  - Joel Dontos
  - Yessica Santana Peralta
  - Lisa August
  - **Dr. Monica Thomas**

- **District Revolving Cash Account (6392)**
  - Joel Dontos
  - Yessica Santana Peralta
  - Lisa August
  - **Dr. Monica Thomas**

- **District Cafeteria Account (7530)**
  - Joel Dontos
  - Edward Burke
  - Lisa August
  - **Dr. Monica Thomas**

- **FSA Account (4681)**
  - Joel Dontos
  - Yessica Santana Peralta
  - Lisa August
  - **Dr. Monica Thomas**

- **Montgomery High School accounts (2617, 5965;1651;9338)**
  - Jessica Christenson
  - Tyler Ahlborn
  - John Ortiz
  - **Maria Thompson**
- **Hilliard Comstock Middle School accounts (2856 and 0577) moving to the Jr. High Program accounts at Piner High School**
  - **Andrea Correia**
  - **Norma Vasquez**
  - **Guadalupe Perez-Cook**
  - **Yolanda Molina**
- **Maria Carrillo High School accounts (7111, 2757, and 8676)**
  - Paula Cox
  - Amy Wiese
  - Lindsey Apkarian
  - **Daryl Coryell**
- **Rincon Valley Middle School accounts (0462 and 0680)**
  - Sharon Brown
  - Veronica DelQuerra
  - **Michael Casper**
  - **Stephanie Walls**
- **Santa Rosa Accelerated Charter School account (5353)**
  - **Michael Casper**
  - **Alicia Morley**
  - **Stephanie Walls**

For withdrawals from any of these accounts, two authorized signatures are required.

BE IT FURTHER RESOLVED that all such orders shall be on forms prescribed by the District and approved by the Governing Board.

Authorized Signature:

____

Joel Dontos, Executive Director, Fiscal Operational Services

PASSED AND ADOPTED this date, **September 9, 2026**, by the Board of Education of the Santa Rosa City Schools of the County of Sonoma, State of California.

AYES: 6 NOES: 0 ABSENT: 1 ABSTAIN: 0

This is to certify that this is a true and correct copy of the resolution as adopted and approved at a regular meeting of the Board of Education of the Santa Rosa City Schools.

______________________________ ______________________________
Clerk, Board of Education President, Board of Education

2025-26 Unaudited Actuals

Lisa August Hulme, Associate Superintendent Business Services, CBO
Joel Dontos, Executive Director Fiscal Services

SANTA ROSA CITY SCHOOLS

The Annual Budget Reporting Cycle

Each Fiscal Year

July 1 - June 30

WE ARE HERE

August
45 Day Budget Update

September
Unaudited Actuals (prior year)

December
1st Interim Financial Report

January
Audit Report (prior year) (without extension)

January
Governor's Budget Proposal (For next year)

February
LCAP Mid Year Update

Feb. to June
SRCS Next Year LCAP & Budget Planning & Development

March
2nd Interim Financial Report

May
3rd Interim Financial Report

May
Governor's May Revise (For next year)

June
LCAP & Budget Hearing/Adoption

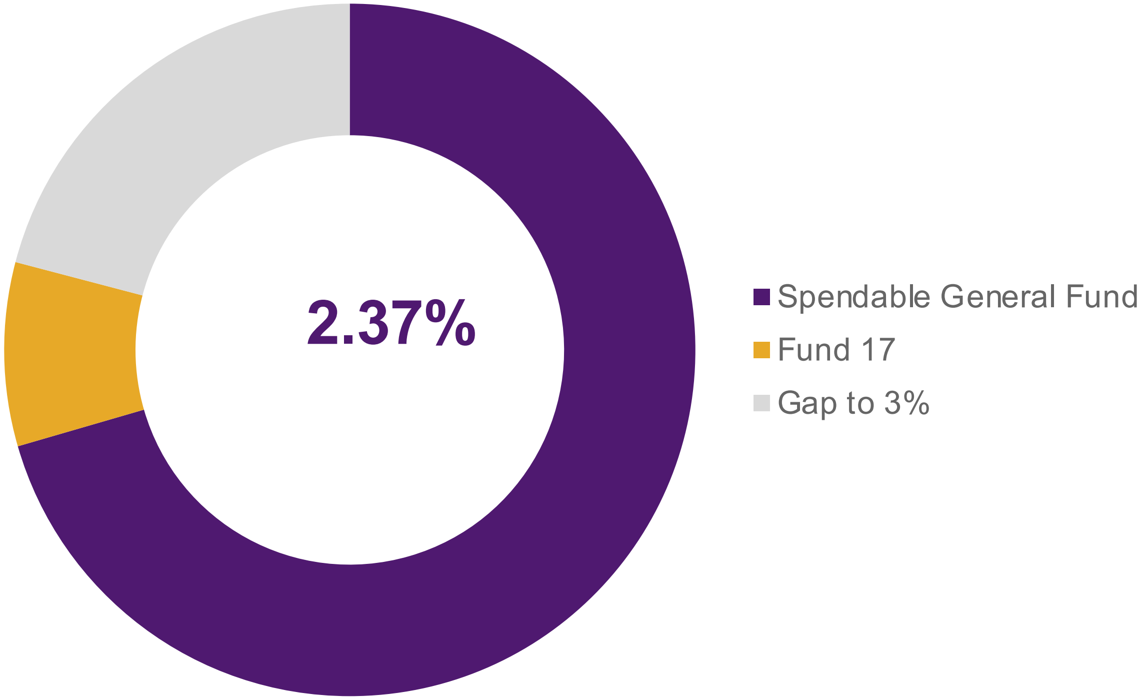
June
Enacted State Budget

Fund 01 Unrestricted: Estimated vs. Unaudited Actuals

Measure	Estimated Actuals	Unaudited Actuals	Dollar Difference	Percent Difference
Revenue	$187.872M	$189.016M	**+$1.145M**	**+0.6%**
Expenditures	$142.596M	$141.173M	**−$1.423M**	**−1.0%**
Ending Fund Balance	$2.591M	$5.592M	**+$3.001M**	**+115.8%**

Percent difference = (Unaudited − Estimated) ÷ Estimated

Available reserves equal 2.37%—below the 3% minimum



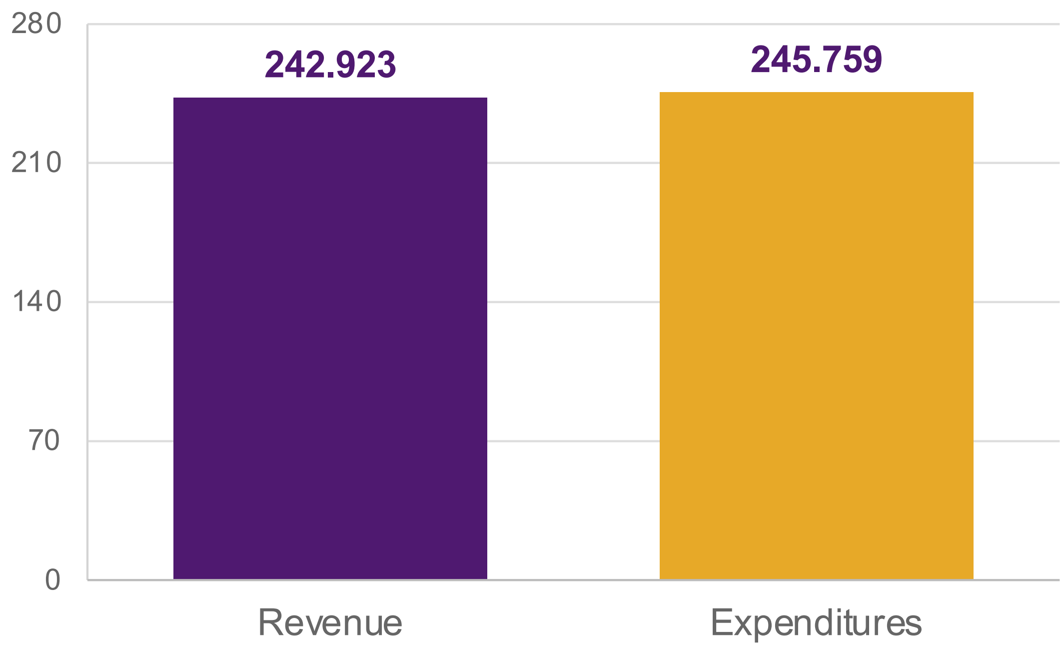
$5.831M

combined available

$1.542M

gap to minimum

General Fund balance increased $3.064M



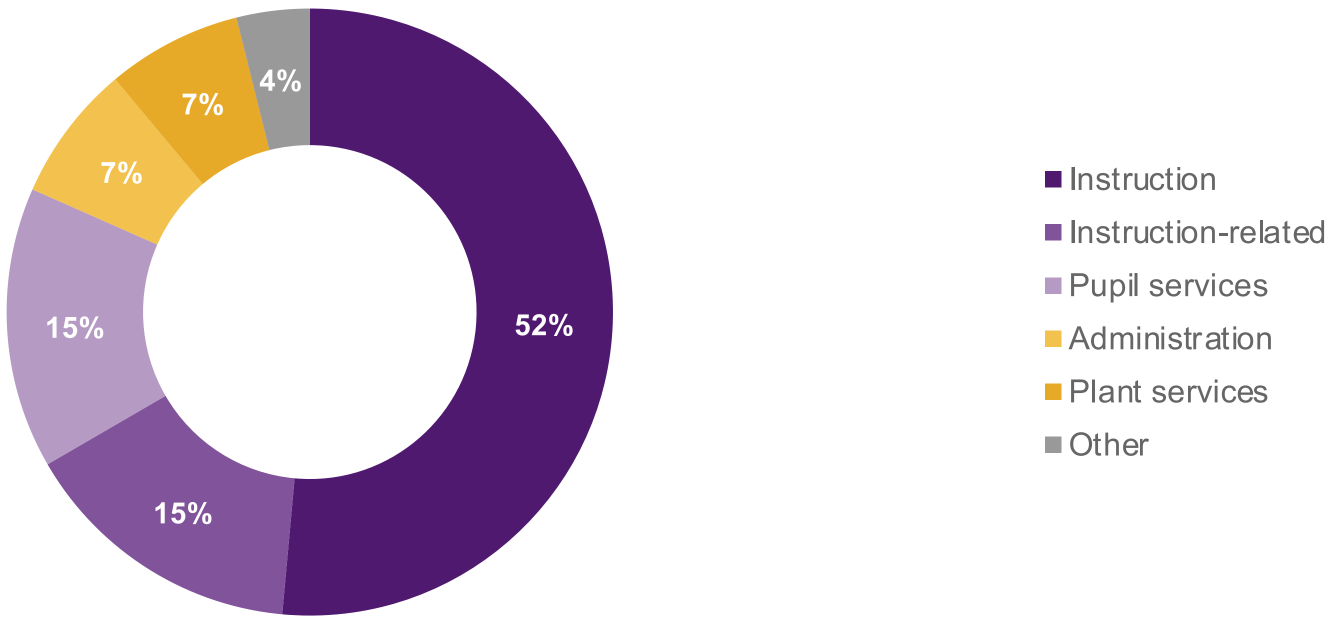
+$5.900M

net financing sources

$18.954M

Combined ending fund balance

More than half of unrestricted spending supported instruction



Board-approved actions strengthened Fund 01

$1.886M
Fund 12 ELOP restatement

$5.400M
Fund 40 transfer

FUND 01
General Fund

Questions

2025-26 Unaudited Actuals Executive Summary

Unaudited actuals are the District's final year-end financial results before review by the independent auditor. This updated summary incorporates the 2025-26 Unaudited Actuals Fund Forms printed September 3, 2026. It provides detailed information about the unrestricted General Fund and a concise summary of every fund reported by SRCS.

The updated General Fund reports $242.923 million in total revenue and $245.759 million in total expenditures. After $5.900 million of net other financing sources, the combined General Fund balance increased by $3.064 million and ended the year at $18.954 million.

Within the General Fund, unrestricted revenue was approximately $1.145 million higher than estimated and unrestricted spending was approximately $1.423 million lower. The unrestricted balance increased by $4.817 million, compared with the estimated increase of $1.816 million, and ended the year at $5.592 million.

Restricted General Fund programs received $53.906 million and spent $104.586 million. Contributions and transfers provided $48.927 million of support, resulting in a $1.753 million decrease and a restricted ending balance of $13.362 million. Restricted balances remain available only for their legally designated purposes.

The stronger unrestricted result improves the District's starting position for 2026-27. When the unrestricted spendable General Fund ending balance and Fund 17 are considered together, available reserves equal 2.37% of General Fund expenditures, below the 3% minimum. Continued careful management of staffing, program contributions, enrollment, attendance, and cash flow remains necessary.

Key Unrestricted Results

Measure	Unaudited Actuals	Estimated Actuals	Dollar Difference	Percent Difference
Total revenues	$189.016 million	$187.872 million	+$1.145 million	+0.6%
Total expenditures	$141.173 million	$142.596 million	-$1.423 million	-1.0%
Revenue less spending, before transfers	$47.844 million	$45.276 million	+$2.568 million	+5.7%
Transfers and support for other programs	($43.027 million)	($43.459 million)	+$0.432 million	-1.0%
Increase in fund balance	$4.817 million	$1.816 million	+$3.001 million	+165.3%
Ending fund balance	$5.592 million	$2.591 million	+$3.001 million	+115.8%

Percent difference compares the unaudited actuals with estimated actuals. For transfers and support for other programs, the 1.0% decrease is favorable because fewer unrestricted dollars were needed.

What Caused the Better Result

Revenue was approximately $1.145 million higher than estimated.

- Local revenue was approximately $592,014 higher, mainly from interest earnings, child care fees, and teacher-residency reimbursements identified during year-end review.
- Local Control Funding Formula (LCFF) revenue was approximately $360,022 higher.
- Other state revenue was approximately $192,189 higher.

Spending was approximately $1.423 million lower than estimated.

- Teacher and other certificated employee salaries were approximately $792,794 lower.
- Services and other operating costs were approximately $357,491 lower.
- Books and supplies were approximately $339,233 lower.
- These savings were partly offset by approximately $137,150 of additional costs in other categories. Classified employee salaries and employee benefits were close to estimates.

The District also used approximately $432,378 less in unrestricted funds to support programs funded for specific purposes (Routine Restricted Maintenance and Special Education).

Understanding the Ending Fund Balance

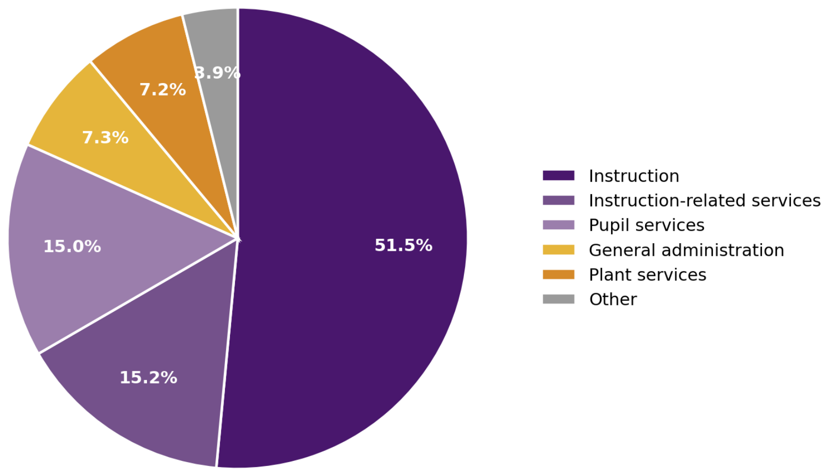
The updated forms include a $1.886 million restatement to the beginning unrestricted balance. This Board-approved fiscal stabilization action appropriately recovered from carryover Expanded Learning Opportunities Program funds in Fund 12 a share of operating costs that the unrestricted General Fund had paid in prior years. The Board-approved Fiscal Stabilization Plan also included the $5.4 million transfer from Fund 40, the Special Reserve Fund for Capital Outlay Projects, to Fund 01, the General Fund. The transfer is reflected in the General Fund's other financing sources and Fund 40's other financing uses.

With the restatement reflected in the updated unaudited actuals, the $3 million improvement in annual activity is also reflected in the comparison of ending balances: $5.6 million at unaudited actuals versus $2.6 million at estimated actuals.

The $5.6 million unrestricted ending balance includes approximately $393,219 of nonspendable amounts and $5.2 million designated as the Reserve for Economic Uncertainties. No additional unrestricted amount remained unassigned.

How Unrestricted Funds Were Spent

The chart below shows the major areas supported by the District's $141.173 million of unrestricted expenditures. More than half supported classroom instruction. Instruction-related and pupil services together represented approximately 30.2% of spending.



"Other" includes ancillary services, community services, and other outgo. Percentages are based on SACS expenditure functions and may not match department or program budgets.

Expenditure area	SRCS unrestricted	Statewide unrestricted	Difference
Instruction	51.5%	53.1%	-1.6 points
Instruction-related services	15.2%	13.4%	+1.8 points
Pupil services	15.0%	9.1%	+5.9 points
General administration	7.3%	8.8%	-1.5 points
Plant services	7.2%	10.7%	-3.5 points
Other	3.9%	5.1%	-1.2 points

Statewide percentages are based on SACS-reported Fund 01 expenditures coded to unrestricted resources. "Other" combines ancillary services, community services, enterprise activities, and other outgo. A higher or lower percentage does not, by itself, indicate better or worse performance; local student needs, programs, staffing, facilities, and accounting practices affect how expenditures are categorized.

Unrestricted Spending by Object Code

The table below compares how SRCS distributed its 2025-26 unrestricted General Fund expenditures across major object-code categories with the statewide distribution in 2024-25, the latest year available. Object codes describe what the District purchased, such as employee salaries, benefits, supplies, or contracted services.

Object-code category	SRCS amount	SRCS share	2024-25 statewide share	Difference
1000-1999 Certificated salaries	$65.820M	46.6%	45.9%	+0.8 points
2000-2999 Classified salaries	$21.318M	15.1%	15.0%	+0.1 points
3000-3999 Employee benefits	$33.319M	23.6%	25.2%	-1.6 points
4000-4999 Books and supplies	$1.040M	0.7%	2.9%	-2.1 points
5000-5999 Services and operating costs	$21.701M	15.4%	10.8%	+4.5 points
6000-6999 Capital outlay	$14,520	0.0%	1.2%	-1.2 points
7100-7499 Other outgo, net	($2.040M)	-1.4%	-0.9%	-0.5 points
Total unrestricted expenditures	$141.173 million	100.0%	100.0%	-

SRCS devoted a larger share of unrestricted spending to services and other operating costs than the statewide pattern (+4.5 percentage points), while its shares for employee benefits, books and supplies, and capital outlay were lower. These differences do not, by themselves, indicate better or worse performance; staffing models, contracted services, facilities' needs, local programs, and accounting practices affect where expenditures are recorded. Other outgo is shown net of transfers of indirect costs and is therefore negative for both SRCS and the state.

Completed General Fund Results

The updated fund forms provide the final unrestricted, restricted, and combined General Fund results shown below. Restricted dollars cannot be redirected to general purposes, even when they are included in the combined ending balance.

General Fund measure	Unrestricted	Restricted	Combined total
Revenue	$189.016 million	$53.906 million	$242.923 million
Expenditures	$141.173 million	$104.586 million	$245.759 million
Other financing sources/uses	($43.027 million)	$48.927 million	$5.900 million

General Fund measure	Unrestricted	Restricted	Combined total
Change in fund balance	$4.817 million	($1.753 million)	$3.064 million
Ending fund balance	$5.592 million	$13.362 million	$18.954 million

Summary of All District Funds

Each fund is legally or operationally distinct. A balance in a restricted, capital, student activity, self-insurance, or trust fund generally cannot be used to support unrestricted General Fund operations. The net change below includes transfers and other financing sources or uses.

Fund and primary purpose	Revenue	Expenditures	Net change	Ending balance
Fund 01 - General Fund District operations and restricted programs	$242.923M	$245.759M	$3.064M	$18.954M
Fund 08 - Student Activity Student body and school activity accounts	$3.642M	$3.262M	$379,918	$1.726M
Fund 09 - Charter Schools District-operated charter school activity	$26.999M	$25.333M	$1.666M	$4.844M
Fund 12 - Child Development Preschool and child development programs	$6.922M	$5.408M	$1.514M	$3.615M
Fund 13 - Cafeteria School meals and nutrition services	$9.976M	$10.258M	($281,974)	$6.216M
Fund 14 - Deferred Maintenance Resources reserved for major maintenance	$41,048	$0	$41,048	$1.191M
Fund 17 - Special Reserve - Other Additional reserve for noncapital needs	$23,184	$0	$23,184	$632,000
Fund 21 - Building Fund Bond-funded construction and modernization	$6.848M	$111.178M	($104.301M)	$93.138M
Fund 25 - Capital Facilities Developer fees and related capital projects	$3.599M	$1.614M	$1.985M	$10.744M
Fund 35 - County School Facilities State-supported school facility projects	$229	$0	$229	$6,230
Fund 40 - Capital Outlay Reserve Capital reserves and interfund project support	$2.581M	$932,279	($3.751M)	$2.387M
Fund 67 - Self-Insurance District self-insurance activity	$2.514M	$2.288M	($274,216)	$693,965
Fund 73 - Foundation Trust Private-purpose foundation resources	$7,334	$1,950	$5,384	$197,989

The largest year-over-year fund-balance movement occurred in Fund 21, where $111.178 million of bond-funded construction and modernization spending drew down accumulated project resources while leaving a $93.138 million ending balance. Fund 40 transferred $5.400 million to Fund 01 as part of the Board-approved Fiscal Stabilization Plan. The Cafeteria and Self-Insurance Funds ended the year with planned decreases, while the Student Activity, Charter Schools, Child Development, and Capital Facilities Funds increased.

Required Reserve for Economic Uncertainty

California requires the District to maintain a minimum reserve equal to 3% of total General Fund expenditures and other financing uses. SRCS Board Policy targets a 10% reserve. Based on updated 2025-26 General Fund expenditures of $245.759 million, the minimum is approximately $7.373 million.

Reserve measure	**Amount**	**Percent of total expenditures**
Required minimum reserve	$7.373 million	3.00%
Spendable General Fund reserve	$5.199 million	2.12%
Fund 17 reserve	$0.632 million	0.26%
Combined available reserve	$5.831 million	2.37%
Amount below minimum	($1.542 million)	-0.63 points

The unrestricted spendable General Fund ending balance is $5.199 million after excluding $393,219 of nonspendable amounts. Adding $632,000 in Fund 17 produces a combined available reserve of $5.831 million, or 2.37% of General Fund expenditures—$1.542 million (0.63 percentage points) below the 3% minimum. This is an improvement from estimated actuals.

Fiscal Management Considerations

- Treat the better year-end result as an improved starting balance, not as new revenue that will repeat every year.
- Pay for ongoing commitments with reliable ongoing revenue. Use one-time funds for short-term needs that have a clear end date.
- Continue monitoring enrollment, attendance, vacant positions, temporary agency staffing, class sizes, schedule changes, employee overages, and the cost of adding full-time-equivalent sections.
- Continue monitoring how much unrestricted funding is needed to support special education and other programs with legally restricted funding.
- Continue monitoring the budget, reserves, and monthly cash flow separately. A positive year-end balance does not eliminate the District's seasonal cash shortage before property-tax revenue is received.

Next Steps

The independent auditor will review the District's year-end financial statements and may recommend adjustments. Staff will use the final 2025-26 information, updated enrollment and attendance, current staffing, employee compensation and legally required costs, and updated revenue estimates in the 2026-27 First Interim budget report. Before recommending use of the improved balance, staff will consider whether the District can sustain the spending in future years and still meet its cash-flow needs.

Sources: updated 2025-26 fund forms (9/3/26); Estimated Actuals Form 01; and CDE 2024-25 financial data and reserve criteria. Amounts rounded.

SRCS Fiscal Health & Stabilization Update

September 9, 2026

SANTA ROSA CITY SCHOOLS

Topics

- Fiscal Health Risk Analysis (FHRA) Review Update
- Opening Enrollment Compared to Projections
- Staffing Update

SANTA ROSA CITY SCHOOLS

FHRA Progress

Measure	Baseline FHRA	Current Update	Change
Weighted FHRA Risk Score	57.0%	31.3%	-25.7%
Standards Rated No	75	33	-42
Standards Rated Yes	49	81	32
Standards Rated N/A	9	7	-2
Standards Not Yet Reviewed*	0	12	12
Standards Reviewed / Assessed	133	121	-12

**Interpretation note: Consistent with FCMAT instructions, standards not yet reviewed are counted as risk in the current weighted score. The current score will continue to update as annual self-review ratings are completed.*

SANTA ROSA CITY SCHOOLS

FHRA Areas of Highest Risk Comparison

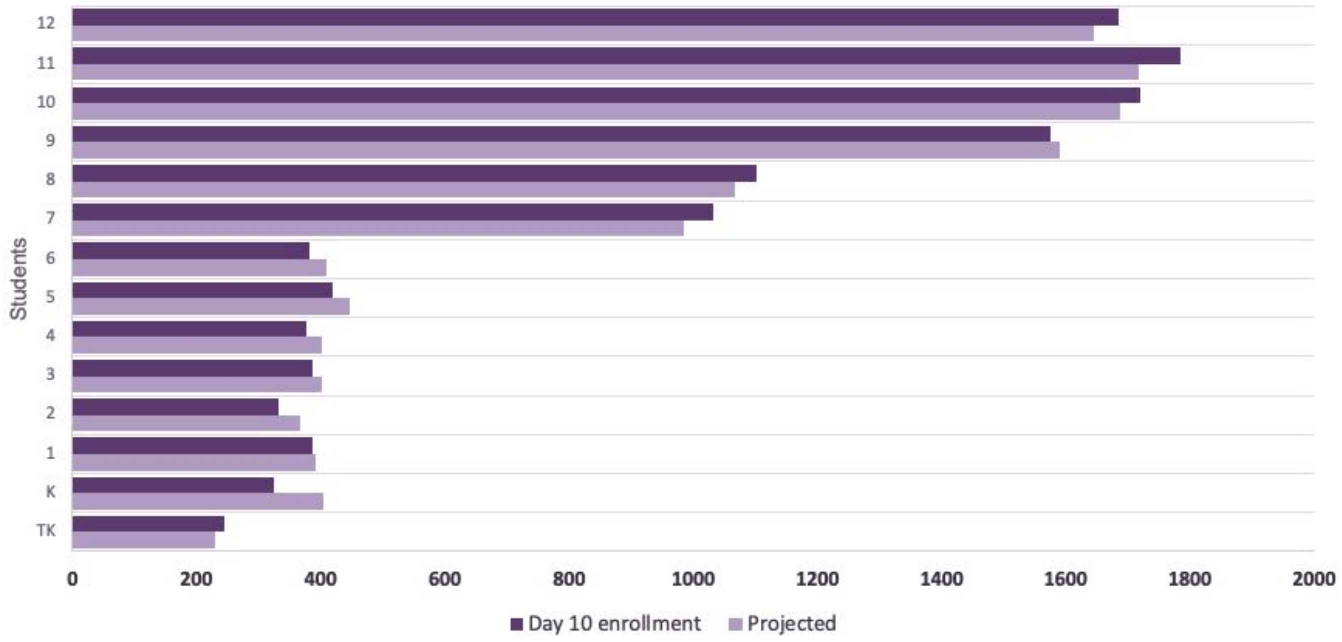
Highest Baseline Risk Contributions	
Section	**Risk Contribution**
Collective Bargaining Agreements	6.2%
Fund Balance and Reserve	5.0%
Position Control	5.0%
Internal Controls and Fraud Prevention	4.4%
Leadership and Stability	4.2%

Highest Current Update Risk Contributions — September 1, 2026	
Section	**Risk Contribution**
6. Collective Bargaining Agreements	5.2%
15. Internal Controls and Fraud Prevention	4.4%
19. Position Control	4.0%
2. Budget Development and Adoption	3.4%
4. Cash Management	2.6%

SANTA ROSA CITY SCHOOLS

Projected vs. Actual Enrollment

PROJECTED	DAY 10	VARIANCE
11,741	11,747	+6



DAY 10 TOP VARIANCES

Above projection

Grade 11 +66

Grade 7 +48

Grade 12 +39

Below projection

Kindergarten -80

Grade 2 -34

Grade 5 -27

SANTA ROSA CITY SCHOOLS

Staffing

Challenges

- Summer Resignations
- Successful Candidates Withdrew
- Enrollment Variances
  - Sites
  - Grade Levels
- Voluntary Internal Movement Between Positions/Departments/Sites
- High Initial Need for Agency Staffing & Administrator Support

Celebrations & Improvements

- Newly Hired Aides Converted from Agencies
- Successful Candidate New Hires in the Pipeline
- Internal Promotions
- Supplemental Staffing to Cover During Adjustment Period
- Interdepartmental Coordination and Support

SANTA ROSA CITY SCHOOLS

Staffing Follow Up & Next Steps

- Master Schedule Reviews & Collaboration
- Balancing Class Loads & Schedules
- Assignment Changes & Transfers
- Continue Recruitment Efforts
- Program Review Visits
- Analysis
- Report Findings and Recommendations

Key Areas to Monitor

- Vacancies & Coverage
- Transportation
- Enrollment Shifts & Average Daily Attendance
- Data Confirmation for Unduplicated Pupil Percentage
- Staffing Adjustments
- Collaboration & Communication
  - Labor Partners
  - Parents
  - Students
  - Community

Questions?

SANTA ROSA CITY SCHOOLS

SANTA ROSA CITY SCHOOLS

Resolution No. 2026/27-24
Date: September 9, 2026

RESOLUTION OF THE BOARD OF TRUSTEES OF THE SANTA ROSA CITY SCHOOLS DECLARING PHASE 1 DISTRICT REAL PROPERTY SURPLUS AND AUTHORIZING THE DISTRICT TO PROCEED WITH THE DISPOSITION OF SURPLUS PROPERTY

WHEREAS, the Board of Education of Santa Rosa City Schools ("District" or "Board") is authorized under California Education Code Sections 17387 et seq. and 17455 et seq. to determine that District real property is surplus to the District's educational needs and to dispose of such property in accordance with applicable law;

WHEREAS, prior to the sale, lease, or rental of District real property exceeding 30 days, the District is required to appoint a district advisory committee pursuant to Education Code Section 17388, commonly known as a "7-11 Committee," to advise the Board regarding the surplus of District space and/or real property;

WHEREAS, on January 28, 2026, the Board appointed the members of the Santa Rosa City Schools Surplus Facilities Advisory "7-11" Committee ("7-11 Committee") in accordance with Education Code Sections 17387 et seq.;

WHEREAS, the 7-11 Committee conducted six public meetings, reviewed District enrollment, facilities, financial, demographic, real property, and other relevant information, received presentations from District staff and consultants, solicited public input, and conducted a public hearing on May 12, 2026;

WHEREAS, on May 18, 2026, the 7-11 Committee approved its Report of the Surplus Facilities Advisory "7-11" Committee ("7-11 Committee Report") and submitted the Report to the Board for consideration;

WHEREAS, the 7-11 Committee recommended that the following four properties be designated as Phase 1 properties and declared surplus to the District's educational needs:

- Brook Hill Elementary School, located at 1847 & 1850 Vallejo Street, Santa Rosa, California 95404;
- Lewis Early Learning Academy, located at 2230 Lomitas Avenue, Santa Rosa, California 95404;
- Steele Lane Elementary School, located at 301 Steele Lane, Santa Rosa, California 95403;
- Santa Rosa French American Charter School, located at 1350 Sonoma Avenue, Santa Rosa, California 95405.

WHEREAS, the 7-11 Committee recommended that, following completion of the applicable regulatory surplus process, the District promptly proceed with the disposition of the four Phase 1 properties, with housing uses identified as the priority use and with the objective of maximizing the financial return to the District;

WHEREAS, the 7-11 Committee recommended that the Phase I properties be disposed of through long-term leases of up to ninety-nine (99) years without an option to purchase, with the intent of generating ongoing revenue for the District;

WHEREAS, the 7-11 Committee recommended that, to the extent legally permissible, net lease revenues from District-owned properties be allocated with eighty percent (80%) directed to unrestricted General Fund uses and twenty percent (20%) directed to reserve and deferred maintenance purposes;

WHEREAS, the 7-11 Committee further recommended that, for a period of five years, or until a Board-designated reserve equal to ten percent (10%) of operating expenses is achieved, the twenty percent (20%) allocation be directed to District General Fund reserves, after which the twenty percent (20%) allocation would be directed to Fund 40 to support the preservation, repair, and modernization of District facilities and infrastructure.

WHEREAS, the Board has reviewed and considered the 7-11 Committee Report and its recommendations regarding the Phase 1 properties and desires to proceed with the regulatory surplus and disposition process consistent with those recommendations, while retaining discretion over the final terms and conditions of any future lease or disposition transaction;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Education of Santa Rosa City Schools as follows:

1. Declaration of Phase 1 Properties as Surplus

The Board hereby declares the following four District properties surplus to the District's educational needs:

- Brook Hill Elementary School;
- Lewis Early Learning Academy;
- Steele Lane Elementary School; and
- Santa Rosa French American Charter School.

2. Phase 1 Disposition

The Superintendent, or designee, is authorized and directed to initiate and complete the applicable regulatory surplus property process for the four Phase 1 properties.

Following completion of the applicable regulatory process, the District is authorized to proceed with efforts to dispose of the Phase 1 properties, with housing uses as a priority and with the objective of maximizing the financial return to the District to support its educational needs.

3. Preferred Disposition Structure

Consistent with the recommendations of the 7-11 Committee, the Board establishes a preference that the Phase 1 properties be disposed of through long-term leasehold interests of up to ninety-nine (99) years without an option to purchase, where legally permissible and determined by the Board to be in the best interests of the District. The final term, structure, rent, consideration, development requirements, use restrictions, preservation requirements, and other conditions of any lease shall be subject to subsequent Board approval and all applicable legal requirements.

4. Revenue Allocation Framework

To the extent lease revenues may legally be transferred to and used by the General Fund, the Board establishes the following framework consistent with the recommendation of the 7-11 Committee:

- 80% of net lease revenues shall be directed to unrestricted General Fund uses; and
- 20% of net lease revenues shall be directed to reserve and deferred maintenance purposes.
- For a period of five years, or until the District achieves a Board-designated reserve equal to ten percent (10%) of operating expenses, the twenty percent (20%) allocation shall be directed to District General Fund reserves.
- Thereafter, the twenty percent (20%) allocation shall be directed to Fund 40 for the preservation, repair, and modernization of District facilities and infrastructure.

Nothing in this Resolution shall authorize the expenditure or transfer of funds in a manner inconsistent with applicable law.

5. Authorization to Proceed

The Superintendent, or designee, is authorized to initiate and administer all necessary steps required under applicable provisions of the California Education Code, Government Code, and other applicable laws and regulations for the disposition of the Phase 1 properties, including, as applicable:

- Providing required notices and offers to eligible public entities;
- Complying with applicable surplus property requirements;
- Conducting required environmental and regulatory reviews;
- Obtaining appraisals and other professional services as appropriate;
- Developing proposed lease or disposition terms;
- Soliciting and evaluating proposals;
- Negotiating with prospective lessees or other eligible parties; and
- Bringing proposed transactions to the Board for consideration and approval as required.

6. Compliance with Applicable Law

The District shall comply with all applicable requirements governing the disposition of school district real property, including applicable requirements concerning public notice, public agency offers, environmental review, housing, land use, appraisal, valuation, and disposition procedures.

7. No Automatic Authorization of Final Disposition

This Resolution declares the four Phase 1 properties surplus and establishes the Board's preferred framework for their future disposition. Nothing in this Resolution shall be construed as approving or authorizing the execution of a specific lease, development agreement, or other disposition transaction unless separately approved by the Board as required by law.

8. Effective Date

This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED by the Board on September 9, 2026 at a duly noticed meeting by the following vote:

AYES: 6 NOES: Ø ABSTAIN: Ø ABSENT: 1

I, Nick Caston, President of the Board of Trustees of Santa Rosa City Schools, HEREBY CERTIFY that the foregoing Resolution was duly introduced, passed, and adopted by the Board at the meeting thereof held on September 9, 2026.

IN WITNESS THEREOF, I have hereto set my hand this 9th day of September, 2026.

Nick Caston
President, Board of Trustees

2026-2027
Certificated Guest Teacher Rates:

Day	Rates	*Long-Term*
Half-Day	$100	$150
Full-Day	$200	$300
*Long Term: rate begins after the 6th Consecutive Day in the same assignment		

Certificated Guest Teacher in Special Education Teaching Assignment Rates:

Guest Teacher Status	Half-Day	Full-Day	*Long-Term*
*Non- Credentialed	$125	$250	$350
***Credentialed in Special Education**	**$160**	**$315**	**$415**

***Non-Credentialed:** Guest teacher serving under a valid 30-Day Substitute Teaching Permit and who does not hold a credential authorizing service in Special Education.

***Credentialed in Special Education:** Guest teacher holds a valid California credential authorizing service in a Special Education teaching assignment.

*__Long Term:__ rate begins after the 6th Consecutive Day in the same assignment

Certificated Guest Teacher in Classified Substitute Role Rates:

Status	Pay Rate
For Certificated Guest Teachers subbing as aides in the special education classrooms and/or subbing as TK Instructional Assistants	Half-Day Rate: ~~$75~~ 100 Full-Day Rate: ~~$150~~ 200 Long term rates do not apply.

Classified Substitute Rates:

Status	Pay Rate
A former SRCS employee who resigned/retired on good terms. Former employee is subbing in a position that they previously occupied or a like position.	Substitute Rate will be the classification in which the former employee is substituting. The step will be the same step (up to Step 6) as the former employee was working at when they left the District.
A former SRCS employee who resigned/retired on good terms. Former employee is subbing in a position other than that in which they previously worked or other than a like position to which they previously worked.	Substitutes will be paid Step 2 on the pay range for the job classification in which they are subbing.
All other Substitutes including those who have worked for other educational entities and those who have like experience in other industries.	Substitutes will be paid Step 2 on the pay range for the job classification in which they are subbing.

Certificated Guest Teacher Rate Definitions:
***Half Day:** Less than 4 hours
***Full Day:** 4 hours or more
***Reporting Time:** Guest Teachers must report 15 minutes before the first bell and remain 15 minutes after the final bell.
***Long-Term:** Rate begins after the 6th consecutive day in the same assignment. Long-term rates do not apply when serving in a classified substitute role.

Board Approval: September 9, 2026
Effective Date: September 10, 2026