TWO ROCK UNION SCHOOL DISTRICT

TO: BOARD OF TRUSTEES

FROM: CHRIS THOMAS
CHIEF BUSINESS OFFICIAL

DATE: JUNE 18, 2026

SUBJECT: **DISCUSSION/ ACTION: APPROVAL OF THE TWO ROCK UNION SCHOOL DISTRICT BUDGET REVISION #3 FOR THE 2025-26 FISCAL YEAR**

SITUATION: In June of each year, the Board of Trustees will adopt the Budget for all funds within the District. During the fiscal year, the "working" budgets for all funds in the District are monitored on a regular basis. Individual accounts are revised throughout the year in response to changes in information from external sources such as the State & Federal governments or the Sonoma County Office of Education; from local sources, such as local granting agencies; and from internal sources, such as staffing changes in both classified and certificated positions within the District.

The revised budget is then brought before the Board of Trustees at various times throughout the year for review and approval of the changes between the major revenue and expenditure accounts. These modifications are brought before the Board in the form of a "Budget Revision".

Unrestricted & Restricted Revenues:

The Local Control Funding Formula (LCFF) revenue has been recalculated based on p-2 ADA and Unduplicated counts for students eligible for Free & Reduced Meal (FRM), English Learners, and Foster Youth. In addition, the budgets for the property tax estimates, which were provided in the J-29B from SCOE, have been updated to reflect this information with an offset to State Aid. The District will receive final information on these taxes during the closing process this summer.

The budgets for State Aid (8011) have been adjusted for the revised LCFF calculations along with Education Protection Account Funds (8012).

The budget for Federal Revenues was increased for IDEA (per the SELPA updated allocations) and for USDA Nutritional Services reimbursements.

Other Local Revenue budgets were increased for local grants and donations, etc.

The Budget for State Revenues was updated for increases in meal reimbursements for the Food Service program and for the AB02 Block Grant for Special Education Funding per the SELPA.

Contributions to restricted programs were decreased primarily due to the updated information for the Revenues for Special Education provided by the SELPA.

Expenditures & Restricted Programs:

During the past several weeks, the budgets for ***Salaries*** **and** ***Employee Benefits*** have been revised to reflect staffing changes for both certificated and classified staff including reductions for open positions. The

District continues to monitor and reconcile position control to Human Resources records and Payroll and the budgets have been updated accordingly.

In addition, the budget for CSEA positions and Classified Management and Confidential salary increases approved in the Spring.

The unrestricted budgets for ***Materials & Supplies*** have been reviewed and updated for current estimates along with local donations to support purchases at the school sites.

In addition, the restricted budget for Materials and Supplies was reduced, in part, due to the transfer to Ending Fund Balance for the Federal and State funds in order to support expenditures in 2026-27.

The budgets for ***Services and Other Operating Expenditures*** have been adjusted for current estimates based on site and department requests and specifically as local donations that have been received.

Budget Revision #3 includes a revision for the General fund and all of the Other Funds. All of the ending fund balances are projected to be positive and include the following funds:

- Deferred Maintenance Fund 14
- Special Reserve for Other than Capital Outlay Fund 17
- Special Reserve Fund for Capital Outlay Projects Fund 40 (40 & 41)

PLAN: This agenda item presents for Board authorization, the approval of Budget Revision #3 for the 2025-26 Fiscal Year.

FISCAL IMPACT: In compliance with GASB 54, the components of the ending fund balance are as follows:

Non-spendable		
Revolving Cash	$ 2,000	
Stores Inventory	$ 0	
Prepaid Expenditures	$ 0	
Restricted	$ 211,552	
Committed	$ 0	
Assigned (Board Designated)		
5% Additional REU	$ 188,669	
Local Site Donations	$ 0	
Unassigned/Unappropriated		
Reserve for Economic Uncertainties (REU)	$ 188,669	5% State Required Reserve
Available Balance over Reserves	$ 1,504,962	
Total Ending Fund Balance	**$ 2,095,851**	$1 variance due to rounding

STAFF RECOMMENDATIONS: that the Board approve the Two Rock Union School District Budget Revision #3 for the 2025-26 Fiscal Year.

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2025-26

BUDGET REVISION
BR#3

		UNRESTRICTED GENERAL FUND					
		ADOPTED BUDGET 25-26 6/19/2025 (A)	BUDGET REVISION #1 12/11/2025 (B)	BUDGET REVISION #2 3/12/2026 (C)	BUDGET REVISION #3 6/25/2026 (D)	Variance (D) - (C) (E)	Comments
		129.34	141.19	140.43	138.66	(0.76)	Current Year Est. P2 ADA
BEGINNING FUND BALANCE:		$1,688,027	$1,858,260	$1,858,260	$1,858,260	$0	
REVENUES							
Local Control Funding Formula (LCFF)							
8011	State Aid	$885,290	$822,871	$948,810	$881,531	($67,279)	Update LCFF Calcs w/ Est.
8012	Education Protection Account	$247,881	$475,904	$344,303	$339,963	($4,340)	Current Year P2 ADA and
8019	State Aid - Prior Year	$0	$0	$0	$0	$0	estimated Unduplicated
8021	Homeowners Exemptions	$1,200	$1,079	$1,079	$1,079	$0	counts
8029	Other In-Lieu Taxes	$0	$0	$0	$0	$0	
8041	Secured	$250,000	$251,848	$251,848	$251,848	$0	
8042	Unsecured	$8,000	$6,383	$6,383	$6,383	$0	
8043	Prior Year Taxes	$0	$0	$0	$0	$0	
8044	Supplemental	$30,000	$27,100	$27,100	$27,839	$739	Update local taxes per J29b
8045	ERAF	$200,000	$197,502	$197,502	$243,083	$45,581	Update local taxes per J29b
8047	Community Redevelopment Funds	$0	$0	$0	$0	$0	
8082	Other In-Lieu Taxes	$0	$0	$0	$0	$0	
8091	All Other LCFF Transfers	$0	$0	$0	$0	$0	
8096	Transfers to Charter School-In Lieu T	$0	$0	$0	$0	$0	
8097	Property Tax Transfers	$0	$0	$0	$0	$0	
	Total LCFF	$1,622,371	$1,782,687	$1,777,025	$1,751,726	($25,299)	Net change in LCFF
Federal Revenues							
8110	Impact Aid	$475,000	$937,511	$937,511	$937,511	$0	
8181	Spec Ed Entitlement (IDEA)	$0	$0	$0	$0	$0	
8220	Child Nutrition	$0	$0	$0	$0	$0	
8290	All Other Federal Revenue	$0	$0	$0	$0	$0	
	Total Federal Revenues	$475,000	$937,511	$937,511	$937,511	$0	
State Revenues							
8520	Child Nutrition	$0	$0	$0	$0	$0	
8550	Mandated Cost Reimbursements	$4,663	$4,663	$5,008	$5,008	$0	
8560	Lottery (Non-Prop 20)	$22,500	$25,624	$25,624	$25,264	($360)	
8590	All Other State Revenues	$17,709	$17,709	$17,709	$17,709	$0	
	Total State Revenues	$44,872	$47,996	$48,341	$47,981	($360)	
Local Revenues							
8650	Leases and Rentals	$10,200	$4,000	$4,000	$4,000	$0	
8660	Interest Earnings	$105,000	$105,000	$105,000	$105,000	$0	
8689	All Other Fees & Contracts	$0	$0	$0	$0	$0	
8699	Other Local Revenues	$14,939	$17,239	$18,339	$1,884	($16,455)	Local Donations
8792	Transfer of Apportionment from COE	$0	$0	$0	$0	$0	
	Total Local Revenues	$130,139	$126,239	$127,339	$110,884	($16,455)	
TOTAL REVENUES		$2,272,382	$2,894,433	$2,890,216	$2,848,102	($42,114)	
OTHER FINANCING SOURCES							
8919	All Other Interfund Transfers In	$0	$0	$0	$0	$0	
8972	Proceeds from Capital Leases	$0	$0	$0	$0	$0	
8980	Contributions to Restricted Prgs	($529,864)	($540,364)	($507,538)	($439,728)	$67,810	Spec.Ed Contribution/RRM
8990	Section 12.4 Tsf of Restricted Pr	$0	$0	$0	$0	$0	
	Total Other Financing Sources	($529,864)	($540,364)	($507,538)	($439,728)	$67,810	
TOTAL REVENUES & OTHER SOURCES		$1,742,518	$2,354,069	$2,382,678	$2,408,374	$25,696	

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2025-26

BUDGET REVISION
PUBLIC HEARING
EXPENDITURES

		UNRESTRICTED GENERAL FUND					
		ADOPTED BUDGET 25-26 6/19/2025 (A)	BUDGET REVISION #1 12/11/2025 (B)	BUDGET REVISION #2 3/12/2026 (C)	BUDGET REVISION #3 6/25/2026 (D)	Variance (D) - (C) (E)	Comments
Certificated Salaries							
1100	Certificated Instructional	$545,750	$570,934	$578,373	$578,373	$0	
1200	Certificated Support	$0	$0	$0	$0	$0	
1300	Administrative	$197,200	$186,400	$186,400	$186,400	$0	
1900	Other Certificated	$4,000	$4,000	$4,000	$4,000	$0	
	Total Certificated Salaries	$746,950	$761,334	$768,773	$768,773	$0	
Classified Salaries							
2100	Instructional Assist	$81,500	$97,562	$98,502	$103,109	$4,607	Per current staffing
2200	Classified Support	$0	$0	$0	$0	$0	
2300	Administrative	$0	$0	$0	$0	$0	
2400	Clerical Salaries	$159,500	$159,825	$160,825	$171,730	$10,905	Per current staffing
2900	Other Classified	$0	$0	$0	$0	$0	
	Total Classified Salaries	$241,000	$257,387	$259,327	$274,839	$15,512	
Employee Benefits							
3100	STRS	$130,063	$132,457	$133,395	$133,395	$0	
3200	PERS	$80,166	$84,575	$85,454	$89,198	$3,744	Per Salary Adj. above
3300	OASDI/Medicare	$33,317	$34,850	$35,236	$37,519	$2,283	Per Salary Adj. above
3400	Health & Welfare	$116,505	$121,386	$121,317	$121,317	$0	
3500	State Unemployment Ins	$500	$523	$526	$531	$5	Per Salary Adj. above
3600	Workers Comp	$14,822	$14,224	$13,120	$12,675	($445)	Per final w/c rate
3700	Retiree Benefits	$0	$0	$0	$0	$0	
3900	Cash In Lieu/Other	$0	$7,200	$7,200	$7,200	$0	
	Total Employee Benefits	$375,373	$395,215	$396,248	$401,835	$5,587	
Materials & Supplies							
4100	Approved Textbooks & Core Curr	$0	$0	$0	$0	$0	
4200	Books & Reference Materials	$0	$0	$0	$0	$0	
4300	Materials & Supplies	$60,396	$61,396	$62,675	$63,220	$545	Per current estimates
4400	Non-Capital Furniture & Equip	$10,000	$12,888	$14,888	$14,888	$0	
4700	Food	$0	$0	$0	$0	$0	
	Total Materials & Supplies	$70,396	$74,284	$77,563	$78,108	$545	
Services & Other Operating Exp							
5100	Sub-Agreements over $25K	$0	$0	$0	$0	$0	
5200	Travel & Conferences (Mileage)	$7,700	$9,700	$11,200	$11,200	$0	
5300	Dues & Memberships	$14,500	$15,118	$13,718	$13,718	$0	
5400	Insurance	$36,000	$36,000	$31,235	$31,235	$0	
5500	Utilities	$49,500	$49,500	$49,500	$49,500	$0	
5600	Rentals, Leases & Repairs	$19,550	$21,575	$29,675	$29,675	$0	
5700	Direct Cost Transfers	$0	$0	$0	$0	$0	
5800	Professional Consulting/Other Opera	$245,081	$261,163	$287,378	$287,378	$0	
5900	Communications/Telephone	$11,500	$11,500	$8,500	$8,500	$0	
	Total Services and Other Operating E	$383,831	$404,556	$431,206	$431,206	$0	
Capital Outlay							
6100	Land Improvements	$0	$0	$0	$0	$0	
6200	Building Improvements	$0	$0	$0	$0	$0	
6400	Capital Equipment	$0	$0	$0	$0	$0	
6500	Capital Equipment Replace	$0	$0	$31,500	$34,174	$2,674	Replace 2 Copiers and Fax
	Total Capital Outlay	$0	$0	$31,500	$34,174	$2,674	
TOTAL EXPENDITURES 1000-6000		$1,817,550	$1,892,776	$1,964,617	$1,988,935	$24,318	

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2025-26

BUDGET REVISION
PUBLIC HEARING
EXPENDITURES

		UNRESTRICTED GENERAL FUND					
		ADOPTED BUDGET 25-26 6/19/2025 (A)	BUDGET REVISION #1 12/11/2025 (B)	BUDGET REVISION #2 3/12/2026 (C)	BUDGET REVISION #3 6/25/2026 (D)	Variance (D) - (C) (E)	Comments
Indirect/Direct Cost							
7142	Other Tuition-Excess Cost to COE	$0	$0	$0	$0	$0	
7211	Tsf of Pass-thru Revenues Charters	$0	$0	$0	$0	$0	
7310	Indirect Cost GF	($31,640)	($29,845)	($19,845)	($6,601)	$13,244	Indirect cost
7350	Indirect Cost - InterFund	$0	$0	$0	$0	$0	
	Total Indirect	($31,640)	($29,845)	($19,845)	($6,601)	$13,244	
TOTAL EXPENDITURES		$1,785,910	$1,862,931	$1,944,772	$1,982,334	$37,562	
OTHER FINANCING USES							
7438	Debt Service - Principal	$0	$0	$0	$0	$0	
7439	Debt Service - Interest	$0	$0	$0	$0	$0	
7619	All Other Inter-Fd Transfers	$100,000	$400,000	$400,000	$400,000	$0	
	Total Financing Uses:	$100,000	$400,000	$400,000	$400,000	$0	
TOTAL EXPENDITURES & OTHER USES		$1,885,910	$2,262,931	$2,344,772	$2,382,334	$37,562	
EXCESS OF REVENUES OVER EXPENSE		**($143,392)**	**$91,138**	**$37,906**	**$26,040**	**($11,866)**	
COMPONENTS OF END FUND BALANCE							
NON-SPENDABLE:							
	Revolving Cash	$2,000	$2,000	$2,000	$2,000	$0	
	Stores Inventory	$0	$0	$0	$0	$0	
	Prepaid Expenditures	$0	$0	$0	$0	$0	
RESTRICTED		$0	$0	$0	$0	$0	
COMMITTED		$0	$0	$0	$0	$0	
ASSIGNED							
	Board Designated:						
	5% REU	$158,361	$191,431	$195,907	$188,669	($7,238)	
	Locally restricted funds	$0	$0	$0	$0	$0	
	Supplemental Carryover	$0	$0	$0	$0	$0	
UNASSIGNED							
	Reserve for Economic Uncertainties	$158,361	$191,431	$195,907	$188,669	($7,238)	5% Reserve
	Available	$1,225,913	$1,564,536	$1,502,353	$1,504,962	$2,609	
TOTAL ENDING FUND BALANCE:		**$1,544,635**	**$1,949,398**	**$1,896,166**	**$1,884,300**	**($11,866)**	**$1 variance - rounding**

Note: $1 variances due to rounding.

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2025-26

BUDGET REVISION
BR#3

		RESTRICTED GENERAL FUND					
		ADOPTED BUDGET 25-26 6/19/2025 (A)	BUDGET REVISION #1 12/11/2025 (B)	BUDGET REVISION #2 3/12/2026 (C)	BUDGET REVISION #3 6/25/2026 (D)	Variance (D) - (C) (E)	Comments
		129.34	141.19	140.43	138.66	(1.77)	
BEGINNING FUND BALANCE:		$261,121	$491,778	$491,778	$491,778	$0	
REVENUES							
Local Control Funding Formula (LCFF)							
8011	State Aid	$0	$0	$0	$0	$0	
8012	Education Protection Account	$0	$0	$0	$0	$0	
8019	State Aid - Prior Year	$0	$0	$0	$0	$0	
8021	Homeowners Exemptions	$0	$0	$0	$0	$0	
8029	Other In-Lieu Taxes	$0	$0	$0	$0	$0	
8041	Secured	$0	$0	$0	$0	$0	
8042	Unsecured	$0	$0	$0	$0	$0	
8043	Prior Year Taxes	$0	$0	$0	$0	$0	
8044	Supplemental	$0	$0	$0	$0	$0	
8045	ERAF	$0	$0	$0	$0	$0	
8047	Community Redevelopment Funds	$0	$0	$0	$0	$0	
8082	Other In-Lieu Taxes	$0	$0	$0	$0	$0	
8091	All Other LCFF Transfers	$0	$0	$0	$0	$0	
8096	Transfers to Charter School-In Lieu Ta	$0	$0	$0	$0	$0	
8097	Property Tax Transfers	$16,051	$16,051	$16,051	$40,044	$23,993	Special Education
	Total LCFF	$16,051	$16,051	$16,051	$40,044	$23,993	
Federal Revenues							
8110	Impact Aid	$0	$0	$0	$0	$0	
8181	Spec Ed Entitlement (IDEA)	$24,876	$24,876	$24,876	$47,483	$22,607	AB602 Spec Ed.
8220	Child Nutrition	$52,000	$52,000	$52,000	$54,200	$2,200	
8290	All Other Federal Revenue	$21,394	$21,549	$22,507	$22,507	$0	
	Total Federal Revenues	$98,270	$98,425	$99,383	$124,190	$24,807	
State Revenues							
8520	Child Nutrition	$52,000	$52,000	$52,000	$65,800	$13,800	
8550	Mandated Cost Reimbursements	$0	$0	$0	$0	$0	
8560	Lottery (Prop 20)	$9,000	$12,052	$12,052	$12,052	$0	
8590	All Other State Revenues	$253,716	$293,735	$333,272	$343,103	$9,831	Spec Ed Presch Grt
	Total State Revenues	$314,716	$357,787	$397,324	$420,955	$23,631	
Local Revenues							
8625	Community Redevelopment Funds	$0	$0	$0	$0	$0	
8660	Interest Earnings	$0	$0	$0	$0	$0	
8689	All Other Fees & Contracts	$0	$0	$0	$0	$0	
8699	Other Local Revenues	$10,700	$10,700	$10,700	$15,700	$5,000	
8792	Transfer of Apportionment from C	$50,585	$50,585	$50,585	$70,202	$19,617	AB602 Special Ed
	Total Local Revenues	$61,285	$61,285	$61,285	$85,902	$24,617	
TOTAL REVENUES		$490,322	$533,548	$574,043	$671,091	$97,048	
OTHER FINANCING SOURCES							
8919	All Other Interfund Transfers In	$0	$0	$0	$0	$0	
8972	Proceeds from Capital Leases	$0	$0	$0	$0	$0	
8980	Contributions to Restricted Prgs	$529,864	$540,364	$507,538	$439,728	($67,810)	Special Education/RRM
8998	Section 12.4 Tsf of Restricted Pr	$0	$0	$0	$0	$0	
	Total Other Financing Sources	$529,864	$540,364	$507,538	$439,728	($67,810)	
TOTAL REVENUES & OTHER SOURCES		$1,020,186	$1,073,912	$1,081,581	$1,110,819	$29,238	

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2025-26
BUDGET REVISION

EXPENDITURES

		RESTRICTED GENERAL FUND					
		ADOPTED BUDGET 25-26 6/19/2025 (A)	BUDGET REVISION #1 12/11/2025 (B)	BUDGET REVISION #2 3/12/2026 (C)	BUDGET REVISION #3 6/25/2026 (D)	Variance (D) - (C) (E)	Comments
Certificated Salaries							
1100	Certificated Instructional	$158,339	$131,677	$136,840	$136,840	$0	
1200	Certificated Support	$0	$0	$0	$0	$0	
1300	Administrative	$40,000	$40,000	$40,000	$40,000	$0	
1900	Other Certificated	$0	$0	$0	$0	$0	
	Total Certificated Salaries	$198,339	$171,677	$176,840	$176,840	$0	
Classified Salaries							
2100	Instructional Assist	$37,500	$37,500	$27,500	$28,472	$972	CSEA TA & Retro
2200	Classified Support	$54,700	$67,828	$63,675	$66,145	$2,470	CSEA TA & Retro
2300	Administrative	$0	$0	$0	$0	$0	
2400	Clerical Salaries	$0	$0	$0	$0	$0	
2900	Other Classified	$0	$0	$0	$0	$0	
	Total Classified Salaries	$92,200	$105,328	$91,175	$94,617	$3,442	
Employee Benefits							
3100	STRS	$96,015	$90,701	$91,879	$91,879	$0	
3200	PERS	$24,755	$27,836	$25,810	$22,005	($3,805)	Per Sal Adj. above
3300	OASDI/Medicare	$9,935	$10,537	$10,109	$9,815	($294)	Per Sal Adj. above
3400	Health & Welfare	$32,645	$22,467	$21,181	$21,181	$0	Per Sal Adj. above
3500	State Unemployment Ins	$149	$183	$142	$139	($3)	Per Sal Adj. above
3600	Workers Comp	$4,361	$3,411	$3,388	$3,178	($210)	Per Sal Adj. above
3700	Retiree Benefits	$0	$0	$0	$0	$0	
3900	Cash In Lieu/Other	$0	$0	$0	$0	$0	
	Total Employee Benefits	$167,860	$155,135	$152,509	$148,197	($4,312)	
Materials & Supplies							
4100	Approved Textbooks & Core Curr	$44,200	$82,848	$81,287	$66,287	($15,000)	Transfer to EFB
4200	Books & Reference Materials	$0	$0	$0	$0	$0	
4300	Materials & Supplies	$23,815	$32,461	$35,000	$32,000	($3,000)	Transfer to EFB
4400	Non-Capital Furniture & Equip	$2,000	$17,788	$27,788	$27,788	$0	
4700	Food	$103,000	$103,000	$103,000	$109,000	$6,000	per current est.
	Total Materials & Supplies	$173,015	$236,097	$247,075	$235,075	($12,000)	
Services & Other Operating Exp							
5100	Sub-Agreements over $25K	$172,377	$147,377	$181,945	$75,447	($106,498)	Tsf ELOP>EFB
5200	Travel & Conferences (Mileage)	$12,250	$15,668	$15,668	$9,340	($6,328)	Adj Ed Effect>58xx
5300	Dues & Memberships	$0	$0	$0	$0	$0	
5400	Insurance	$0	$0	$0	$0	$0	
5500	Utilities	$0	$0	$0	$0	$0	
5600	Rentals, Leases & Repairs	$15,000	$19,000	$22,100	$22,100	$0	
5700	Direct Cost Transfers	$0	$0	$0	$0	$0	
5800	Professional Consulting/Other Op	$418,626	$685,563	$663,566	$620,192	($43,374)	Tsf ELOP>EFB
5900	Communications/Telephone	$0	$0	$0	$0	$0	
	Total Services and Other Operatin	$618,253	$867,608	$883,279	$727,079	($156,200)	
Capital Outlay							
6100	Land Improvements	$0	$0	$0	$0	$0	
6200	Building Improvements	$0	$0	$0	$0	$0	
6400	Capital Equipment	$0	$0	$0	$0	$0	
6500	Capital Equipment Replace	$0	$0	$0	$0	$0	
	Total Capital Outlay	$0	$0	$0	$0	$0	
TOTAL EXPENDITURES 1000-6000		$631,414	$668,237	$667,599	$654,729	($12,870)	

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2025-26

BUDGET REVISION

EXPENDITURES (continued)

		RESTRICTED GENERAL FUND					
		ADOPTED BUDGET 25-26 6/19/2025 (A)	BUDGET REVISION #1 12/11/2025 (B)	BUDGET REVISION #2 3/12/2026 (C)	BUDGET REVISION #3 6/25/2026 (D)	Variance (D) - (C) (E)	Comments
Indirect/Direct Cost							
7142	Other Tuition-Excess Cost to COE	$0	$0	$0	$0	$0	
7211	Tsf of Pass-thru Rev Charter	$0	$0	$2,636	$2,636	$0	
7310	Indirect Cost GF	$31,640	$29,845	$19,845	$6,601	($13,244)	Indirect Cost
7350	Indirect Cost - InterFund	$0	$0	$0	$0	$0	
	Total Indirect	$31,640	$29,845	$22,481	$9,237	($13,244)	
TOTAL EXPENDITURES		$1,281,307	$1,565,690	$1,573,359	$1,391,045	($182,314)	
OTHER FINANCING USES							
7438	Debt Service - Interest	$0	$0	$0	$0	$0	
7439	Debt Service - Principle	$0	$0	$0	$0	$0	
7619	All Other Inter-Fd Transfers	$0	$0	$0	$0	$0	
	Total Financing Uses:	$0	$0	$0	$0	$0	
TOTAL EXPENDITURES & OTHER USES		$1,281,307	$1,565,690	$1,573,359	$1,391,045	($182,314)	
EXCESS OF REVENUES OVER EXPENSE		**($261,121)**	**($491,778)**	**($491,778)**	**($280,226)**	**$211,552**	
COMPONENTS OF END FUND BALANCE							
NON-SPENDABLE:							
	Revolving Cash	$0	$0	$0	$0	$0	
	Stores Inventory	$0	$0	$0	$0	$0	
	Prepaid Expenditures	$0	$0	$0	$0	$0	
RESTRICTED		$0	$0	$0	$211,552	$211,552	
COMMITTED		$0	$0	$0	$0	$0	
ASSIGNED							
	Board Designated:						
	5% REU	$0	$0	$0	$0	$0	
	One-time Mandated Costs	$0	$0	$0	$0	$0	
	Local Site Donations	$0	$0	$0	$0	$0	
	Supplemental Carryover	$0	$0	$0	$0	$0	
UNASSIGNED							
	Reserve for Economic Uncertainties	$0	$0	$0	$0	$0	
	Available	$0	$0	$0	$0	$0	
TOTAL ENDING FUND BALANCE:		**$0**	**$0**	**$0**	**$211,552**	**$0**	**$1 variance -rounding**

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2025-26

BUDGET REVISION
BR#3

		TOTAL GENERAL FUND (COMBINED)					
		ADOPTED BUDGET 25-26 6/19/2025 (A)	BUDGET REVISION #1 12/11/2025 (B)	BUDGET REVISION #2 3/12/2026 (C)	BUDGET REVISION #3 6/25/2026 (D)	Variance (D) - (C) (E)	Comments
	Average Daily Attendance (ADA)	129.34	141.19	140.43	138.66	(0.76)	Current Year P2 ADA
BEGINNING FUND BALANCE:		$1,949,148	$2,350,038	$2,350,038	$2,350,038	$0	
REVENUES							
Local Control Funding Formula (LCFF)							
8011	State Aid	$885,290	$822,871	$948,810	$881,531	$125,939	
8012	Education Protection Account	$247,881	$475,904	$344,303	$339,963	($131,601)	
8019	State Aid - Prior Year	$0	$0	$0	$0	$0	
8021	Homeowners Exemptions	$1,200	$1,079	$1,079	$1,079	$0	
8029	Other In-Lieu Taxes	$0	$0	$0	$0	$0	
8041	Secured	$250,000	$251,848	$251,848	$251,848	$0	
8042	Unsecured	$8,000	$6,383	$6,383	$6,383	$0	
8043	Prior Year Taxes	$0	$0	$0	$0	$0	
8044	Supplemental	$30,000	$27,100	$27,100	$27,839	$0	
8045	ERAF	$200,000	$197,502	$197,502	$243,083	$0	
8047	Community Redevelopment Funds	$0	$0	$0	$0	$0	
8082	Other In-Lieu Taxes	$0	$0	$0	$0	$0	
8091	All Other LCFF Transfers	$0	$0	$0	$0	$0	
8096	Transfers to Charter School-In Lieu Ta	$0	$0	$0	$0	$0	
8097	Property Tax Transfers	$16,051	$16,051	$16,051	$40,044	$0	
	Total LCFF:	$1,638,422	$1,798,738	$1,793,076	$1,791,770	($5,662)	
Federal Revenues							
8110	Impact Aid	$0	$0	$0	$0	$0	
8181	Spec Ed Entitlement (IDEA)	$499,876	$962,387	$962,387	$984,994	$0	
8220	Child Nutrition	$52,000	$52,000	$52,000	$54,200	$0	
8290	All Other Federal Revenue	$21,394	$21,549	$22,507	$22,507	$958	
	Total Federal Revenues	$573,270	$1,035,936	$1,036,894	$1,061,701	$958	
State Revenues							
8520	Child Nutrition	$52,000	$52,000	$52,000	$65,800	$0	
8550	Mandated Cost Reimbursements	$4,663	$4,663	$5,008	$5,008	$345	
8560	Lottery (Non-Prop 20)	$31,500	$37,676	$37,676	$37,316	$0	
8590	All Other State Revenues	$271,425	$311,444	$350,981	$360,812	$39,537	
	Total State Revenues	$359,588	$405,783	$445,665	$468,936	$39,882	
Local Revenues							
8650	Leases and Rentals	$10,200	$4,000	$4,000	$4,000	$0	
8660	Interest Earnings	$105,000	$105,000	$105,000	$105,000	$0	
8689	All Other Fees & Contracts	$0	$0	$0	$0	$0	
8699	Other Local Revenues	$25,639	$27,939	$29,039	$17,584	$1,100	
8792	Transfer of Apportionment from C	$50,585	$50,585	$50,585	$70,202	$0	
	Total Local Revenues	$191,424	$187,524	$188,624	$196,786	$1,100	
TOTAL REVENUES		$2,762,704	$3,427,981	$3,464,259	$3,519,193	$36,278	
OTHER FINANCING SOURCES							
8919	All Other Interfund Transfers In	$0	$0	$0	$0	$0	
8972	Proceeds from Capital Leases	$0	$0	$0	$0	$0	
8980	Contributions to Restricted Prgs	$0	$0	$0	$0	$0	
8990	Section 12.4 Tsf of Restricted Pr	$0	$0	$0	$0	$0	
	Total Other Financing Sources	$0	$0	$0	$0	$0	
TOTAL REVENUES & OTHER SOURCES		$2,762,704	$3,427,981	$3,464,259	$3,519,193	$36,278	

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2025-26

BUDGET REVISION
BR#3
EXPENDITURES

		TOTAL GENERAL FUND (COMBINED)					
		ADOPTED BUDGET 25-26 6/19/2025 (A)	BUDGET REVISION #1 12/11/2025 (B)	BUDGET REVISION #2 3/12/2026 (C)	BUDGET REVISION #3 6/25/2026 (D)	Variance (D) - (C) (E)	Comments
Certificated Salaries							
1100	Certificated Instructional	$704,089	$702,611	$715,213	$715,213	$12,602	
1200	Certificated Support	$0	$0	$0	$0	$0	
1300	Administrative	$237,200	$226,400	$226,400	$226,400	$0	
1900	Other Certificated	$4,000	$4,000	$4,000	$4,000	$0	
	Total Certificated Salaries	$945,289	$933,011	$945,613	$945,613	$12,602	
Classified Salaries							
2100	Instructional Assist	$119,000	$135,062	$126,002	$131,581	($9,060)	
2200	Classified Support	$54,700	$67,828	$63,675	$66,145	($4,153)	
2300	Administrative	$0	$0	$0	$0	$0	
2400	Clerical Salaries	$159,500	$159,825	$160,825	$171,730	$1,000	
2900	Other Classified	$0	$0	$0	$0	$0	
	Total Classified Salaries	$333,200	$362,715	$350,502	$369,456	($12,213)	
Employee Benefits							
3100	STRS	$226,078	$223,158	$225,274	$225,274	$2,116	
3200	PERS	$104,921	$112,411	$111,264	$111,203	($1,147)	
3300	OASDI/Medicare	$43,252	$45,387	$45,345	$47,334	($42)	
3400	Health & Welfare	$149,150	$143,853	$142,498	$142,498	($1,355)	
3500	State Unemployment Ins	$649	$706	$668	$670	($38)	
3600	Workers Comp	$19,183	$17,635	$16,508	$15,853	($1,127)	
3700	Retiree Benefits	$0	$0	$0	$0	$0	
3900	Cash In Lieu/Other	$0	$7,200	$7,200	$7,200	$0	
	Total Employee Benefits	$543,233	$550,350	$548,757	$550,032	($1,593)	
Materials & Supplies							
4100	Approved Textbooks & Core Curr	$44,200	$82,848	$81,287	$66,287	($1,561)	
4200	Books & Reference Materials	$0	$0	$0	$0	$0	
4300	Materials & Supplies	$84,211	$93,857	$97,675	$95,220	$3,818	
4400	Non-Capital Furniture & Equip	$12,000	$30,676	$42,676	$42,676	$12,000	
4700	Food	$103,000	$103,000	$103,000	$109,000	$0	
	Total Materials & Supplies	$243,411	$310,381	$324,638	$313,183	$14,257	
Services & Other Operating Exp							
5100	Sub-Agreements over $25K	$172,377	$147,377	$181,945	$75,447	$34,568	
5200	Travel & Conferences (Mileage)	$19,950	$25,368	$26,868	$20,540	$1,500	
5300	Dues & Memberships	$14,500	$15,118	$13,718	$13,718	($1,400)	
5400	Insurance	$36,000	$36,000	$31,235	$31,235	($4,765)	
5500	Utilities	$49,500	$49,500	$49,500	$49,500	$0	
5600	Rentals, Leases & Repairs	$34,550	$40,575	$51,775	$51,775	$11,200	
5700	Direct Cost Transfer	$0	$0	$0	$0	$0	
5800	Professional Consulting/Other Op	$663,707	$946,726	$950,944	$907,570	$4,218	
5900	Communications/Telephone	$11,500	$11,500	$8,500	$8,500	($3,000)	
	Total Services and Other Operatin	$1,002,084	$1,272,164	$1,314,485	$1,158,285	$42,321	
Capital Outlay							
6100	Land Improvements	$0	$0	$0	$0	$0	
6200	Building Improvements	$0	$0	$0	$0	$0	
6400	Capital Equipment	$0	$0	$0	$0	$0	
6500	Capital Equipment Replace	$0	$0	$31,500	$34,174	$31,500	
	Total Capital Outlay	$0	$0	$31,500	$34,174	$31,500	
TOTAL EXPENDITURES 1000-6000		$3,067,217	$3,428,621	$3,515,495	$3,370,743	$41,500	

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2025-26

BUDGET REVISION
BR#3
EXPENDITURES (continued)

		TOTAL GENERAL FUND (COMBINED)					
		ADOPTED BUDGET 25-26 6/19/2025 (A)	BUDGET REVISION #1 12/11/2025 (B)	BUDGET REVISION #2 3/12/2026 (C)	BUDGET REVISION #3 6/25/2026 (D)	Variance (D) - (C) (E)	Comments
Indirect/Direct Cost							
7142	Other Tuition-Excess Cost to COE	$0	$0	$0	$0	$0	
7211	Tsf of Pass-thru Revenues Charte	$0	$0	$2,636	$2,636	$2,636	
7310	Indirect Cost GF	$0	$0	$0	$0	$0	
7350	Indirect Cost - InterFund	$0	$0	$0	$0	$0	
	Total Indirect	$0	$0	$2,636	$2,636	$2,636	
TOTAL EXPENDITURES		$3,067,217	$3,428,621	$3,518,131	$3,373,379	$89,510	
OTHER FINANCING USES							
7438	Debt Service - Principal	$0	$0	$0	$0	$0	
7439	Debt Service - Interest	$0	$0	$0	$0	$0	
7619	All Other Inter-Fd Transfers	$100,000	$400,000	$400,000	$400,000	$0	
	Total Financing Uses:	$100,000	$400,000	$400,000	$400,000	$0	
TOTAL EXPENDITURES & OTHER USES		$3,167,217	$3,828,621	$3,918,131	$3,773,379	$89,510	
EXCESS OF REVENUES OVER EXPENSE		**($404,513)**	**($400,640)**	**($453,872)**	**($254,186)**	**($53,232)**	
COMPONENTS OF END FUND BALANCE							
NON-SPENDABLE:							
	Revolving Cash	$2,000	$2,000	$2,000	$2,000	$0	
	Stores Inventory	$0	$0	$0	$0	$0	
	Prepaid Expenditures	$0	$0	$0	$0	$0	
RESTRICTED		$0	$0	$0	$211,552	$0	
COMMITTED		$0	$0	$0	$0	$0	
ASSIGNED							
	Board Designated:						
	5% REU	$158,361	$191,431	$195,907	$188,669	$4,476	
	Locally restricted funds	$0	$0	$0	$0	$0	
	Supplemental Carryover	$0	$0	$0	$0	$0	
UNASSIGNED							
	Reserve for Economic Uncertainties	$158,361	$191,431	$195,907	$188,669	$4,476	5% Reserves
	Available	$1,225,913	$1,564,536	$1,502,353	$1,504,962	($62,183)	
TOTAL ENDING FUND BALANCE:		**$1,544,634**	**$1,949,397**	**$1,896,165**	**$2,095,851**	**($53,232)**	$1 variance - rounding

Note: $1 variances due to rounding.