

**TWAIN HARTE SCHOOL DISTRICT  
UNRESTRICTED/RESTRICTED COMBINED GENERAL FUND - 01  
45-Day Budget Update**

Form 01 Columns:			Dollar		COLUMN F	Explanation of Change
	COLUMN C	COLUMN F	Difference			
	2025-26 Original Budget	2025-26 45-Day Budget Update	Column C & F			
				Difference	% diff	
REVENUE						
						\$308 savings in Property Tax Transfer to Mountain Oaks Charter. EPA funding is \$196 lower than the adopted budget total.
LCFF Sources	\$ 4,574,641.00	\$ 4,574,753.00	\$ 112.00		0.002%	
Federal Revenue	\$ 118,150.00	\$ 118,150.00	\$ -		0.00%	
Other State Revenue	\$ 485,299.47	\$ 712,813.64	\$ 227,514.17		46.88%	State Lottery \$1 per ADA decrease; \$143,708 increase in ELO-P funding; new \$74,931 in Discretionary Block Grant and \$14,221 in LREBG funding
Other Local Revenue	\$ 129,059.14	\$ 267,597.54	\$ 138,538.40		107.34%	Inclusion of Teacher Residency Program funding from TCSOS
TOTAL REVENUE	\$ 5,307,149.61	\$ 5,673,314.18	\$ 366,164.57		6.90%	
EXPENDITURES						
Certificated Salaries	\$ 1,932,143.17	\$ 2,066,091.45	\$ 133,948.28		6.93%	Inclusion of Teacher Resident and Mentor Stipends
Classified Salaries	\$ 933,543.12	\$ 938,043.13	\$ 4,500.01		0.48%	Slight adjustment to classified salaries and inclusion of LEA Support Representative stipend for Teacher Resident Program
Employee Benefits	\$ 1,257,891.51	\$ 1,268,018.77	\$ 10,127.26		0.81%	Net change caused by salary changes listed above.
Books and Supplies	\$ 211,012.48	\$ 233,687.95	\$ 22,675.47		10.75%	Increased budgeted expenses to balance to additional Discretionary Block Grant revenue, plus slight increase to ELO-P supplies budget
Services & Other Operating Exp.	\$ 804,807.42	\$ 810,392.68	\$ 5,585.26		0.69%	Slight adjustments for increases in dues and professional services
Capital Outlay	\$ 313,262.76	\$ 313,262.76	\$ -		0.00%	
Other Outgo (Excl. Transf. Of Indirect Costs)	\$ 224,116.00	\$ 224,116.00	\$ -		0.00%	
Other Outgo (Transf. Of Indirect Costs)	\$ -	\$ -	\$ -			
Total Services	\$ 5,676,776.46	\$ 5,853,612.74	\$ 176,836.28		3.12%	
Transfers of Direct Costs	\$ -	\$ -	\$ -			
Total Other Outgo	\$ -	\$ -	\$ -			
TOTAL EXPENDITURES	\$ 5,676,776.46	\$ 5,853,612.74	\$ 176,836.28		3.12%	
Excess Revenue over Expenditures	\$ (369,626.85)	\$ (180,298.56)	\$ 189,328.29		-51.22%	The District must deficit spend to use prior year restricted carryover funds.
Transfer In	\$ 178,000.00	\$ 178,000.00	\$ -			
Transfer Out	\$ 18,897.00	\$ 18,897.00	\$ -			
Other Sources	\$ -	\$ -	\$ -			
Other Uses	\$ -	\$ -	\$ -			
NET INCREASE/(DECREASE)	\$ (210,523.85)	\$ (21,195.56)	\$ 189,328.29		-89.93%	
Beginning Balance, 7/1/2025	\$ 3,230,151.12	\$ 3,230,151.12	\$ -			
Estimated Ending Balance	\$ 3,019,627.27	\$ 3,208,955.56	\$ 189,328.29			
Components of Ending Balance						
Reserve for Economic Uncertainty	\$ 665,994.34	\$ 696,056.51	\$ 30,062.17			
Reserve: Revolving Fund	\$ 1,000.00	\$ 1,000.00	\$ -			
Reserve: Fund 17	\$ 302,270.15	\$ 302,270.15	\$ -			
Reserve: Restricted Programs	\$ -	\$ -	\$ -			
			\$ 998,326.66			
					17% Needed	
					Reserve	
					\$ 998,326.66	Total Combined