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

Form 01 Columns:	COLUMN C 2026-27 Original Budget	COLUMN F 2026-27 45-Day Budget Update	Dollar Difference Column C & F Difference	COLUMN F % diff	Explanation of Change
REVENUE					
LCFF Sources	$ 4,759,950.00	$ 4,759,950.00	$ -	0.000%	
Federal Revenue	$ 143,843.89	$ 143,843.89	$ -	0.00%	
Other State Revenue	$ 621,119.83	$ 873,020.23	$ 251,900.40	40.56%	Prop 20 Lottery $2 per ADA increase; $215,529 Discretionary Block Grant and $28,498 in LREBG funding, $7,448.78 in KIT and R&R funding
Other Local Revenue	$ 492,287.77	$ 467,562.07	$ (24,725.70)	-5.02%	Net of reducing 2 Teacher Resident Program Reimbursements from TCSOS (only 1 resident in 26/27) and adding 30% reimbursement of Shared CBO
TOTAL REVENUE	**$ 6,017,201.49**	**$ 6,244,376.18**	**$ 227,174.69**	**3.78%**	
EXPENDITURES					
Certificated Salaries	$ 2,364,309.47	$ 2,260,681.45	$ (103,628.02)	-4.38%	Reduction of 2 Teacher Residents and associated mentor stipends
Classified Salaries	$ 875,808.95	$ 912,887.93	$ 37,078.98	4.23%	Additional shared CBO salary, other small variances to balance new discretionary block grant revenue
Employee Benefits	$ 1,416,806.89	$ 1,424,233.56	$ 7,426.67	0.52%	Net change caused by salary changes listed above.
Books and Supplies	$ 207,838.21	$ 201,966.74	$ (5,871.47)	-2.83%	Increased budgeted expenses to balance to additional Prop 20 Lottery revenue
Services & Other Operating Exp.	$ 1,163,915.41	$ 1,197,197.07	$ 33,281.66	2.86%	Increase in ELO-P SYP Fees, various subscription increases
Capital Outlay	$ 313,262.76	$ 313,262.76	$ -	0.00%	
Other Outgo (Excl. Tranf. Of Indirect Costs)	$ 188,372.00	$ 188,372.00	$ -	0.00%	
Other Outgo (Tranf. Of Indirect Costs)	$ -	$ -	$ -		
Total Services	$ 6,530,313.69	$ 6,498,601.52	$ (31,712.17)	-0.49%	
Transfers of Direct Costs	$ -	$ -	$ -		
Total Other Outgo	$ -	$ -	$ -		
TOTAL EXPENDITURES	**$ 6,530,313.69**	**$ 6,498,601.52**	**$ (31,712.17)**	**-0.49%**	
Excess Revenue over Expenditures	$ (513,112.20)	$ (254,225.34)	$ 258,886.86	-50.45%	
Transfer In	$ 180,000.00	$ 180,000.00	$ -		
Transfer Out	$ 18,897.00	$ 18,897.00	$ -		
Other Sources	$ -	$ -	$ -		
Other Uses	$ -	$ -	$ -		
			$ -		
NET INCREASE/(DECREASE)	**$ (352,009.20)**	**$ (93,122.34)**	**$ 258,886.86**	**-73.55%**	
Beginning Balance, 7/1/2026	$ 3,540,347.05	$ 3,540,347.05	$ -		
Estimated Ending Balance	$ 3,188,337.85	$ 3,447,224.71	$ 258,886.86		
<u>Components of Ending Balance</u>			<u>**17% Needed**</u>		
Reserve for Economic Uncertainty	$ 798,019.40	$ 792,628.34	**$ 1,107,974.75**		
Reserve: Revolving Fund	$ 1,000.00	$ 1,000.00			
Reserve: Fund 17	$ 315,346.41	$ 315,346.41			
Reserve: Restricted Programs	$ -	$ -			

Reserve
$ 1,107,974.75 Total Combined