

**Twin Hills Union School District  
Board of Trustees Special Meeting  
August 11, 2026  
Agenda**

**Location:** **Apple Blossom Elementary School | Room #3**  
(700 Watertrough Road, Sebastopol, CA 95472)

**Start Time:** 4:30pm

**PUBLIC ACCESSIBILITY & PARTICIPATION NOTICE**

**ADA Compliance:** In accordance with Government Code § 54954.2(a) and the Americans with Disabilities Act of 1990 (42 U.S.C. § 12132), the Twin Hills Union School District will, upon request, make this agenda available in appropriate alternative formats for individuals with disabilities. Anyone requiring disability-related modifications or accommodations to participate in the meeting, or an alternative agenda format, should contact Laurie Brown, Administrative Assistant, at the Twin Hills Union School District Office, 700 Watertrough Road, Sebastopol, CA 95472, or by phone at (707) 823-0871.

**Hybrid Meeting Participation:** This special meeting will be conducted in person. Due to the expedited notice requirements for special meetings under the Brown Act, remote viewing/participation will not be available. Members of the public are welcome to attend and provide comment in person.

**Availability of Agenda Materials:** All open session documents distributed to the Board of Trustees in connection with this meeting are available for public review at the Twin Hills Union School District Office during regular business hours. The full agenda and supporting materials are also posted online at [www.twinhillsusd.org](http://www.twinhillsusd.org) prior to the meeting, in accordance with the Brown Act.

**A. FORMAL OPENING**

1. Call Session To Order
2. Roll Call
3. Pledge of Allegiance
4. Approval of the Agenda

**B. PUBLIC COMMENT OPEN SESSION**

The Board of Trustees welcomes public input and values community engagement. Members of the public may address the Board on matters within its jurisdiction. Comments must be respectful and focused on district business. Disruptive, hateful, or unrelated remarks will not be permitted. The Board President may set reasonable time limits to ensure broad participation.

**1. Agenda Items:**

Public comment will be invited when each item is addressed. The Board President will recognize speakers following Board discussion and prior to any final action.

**C. DISCUSSION/INFORMATION and/or ACTION ITEMS**

**1. INFORMATION — 45-Day Budget Revision Update- Katie Anderson | CBO (Attachment)**

The Board of Trustees will receive an informational update on the District's required 45-Day Budget Revision following adoption of the State Budget. The Chief Business Official will present the revised 2026–2027 budget, including updated state funding assumptions and significant fiscal changes. This special meeting has been scheduled to meet the required statutory timeline. No Board action is required.

**D. FORMAL CLOSING**

1. Next Regular Board Meeting: August 20, 2026 @ 4:30 pm (Twin Hills Middle- Library)
2. Motion to Adjourn



700 Watertrough Rd. | Sebastopol, CA 95472 | tel (707) 823-0871 | fax (707) 823-5832 | www.twinhillsusd.org

To: Twin Hills School District Board of Trustees  
From: Katie Anderson, Chief Business Official  
Date: August 20, 2026  
Item: 2026-27 45-Day Budget Revision Public Disclosure

## **BACKGROUND INFORMATION:**

In accordance with Education Code Section 42127(h), school districts are required to make public any revisions in revenue and expenditures within 45 days of the Governor signing the annual State Budget Act. The purpose of this requirement is to ensure that Local Educational Agencies (LEAs) accurately reflect updated state budget assumptions in their own financial projections. The 45-Day Budget Revision is a public disclosure requirement; it does not require formal approval or adoption by the Board of Trustees.

## **SUMMARY:**

Revenue adjustments reflect the additional 1.44% investment in the LCFF identified in the 2026-27 State Budget totaling an additional \$170,676 in LCFF. The State Budget also provides \$5 billion in one-time funding through the Student Support and Professional Development Discretionary Block Grant; School Services of California estimates the statewide allocation at approximately \$930 per ADA. District wide, this represents an additional \$611,818 in one-time funding.

## **Combined General Fund**

|                                | Adopted<br>Budget | 45 Day Budget<br>Revision | Delta        |
|--------------------------------|-------------------|---------------------------|--------------|
| Revenue                        |                   |                           |              |
| LCFF Increase 1.44%            | 5,097,938.00      | 5,268,614.00              | 170,676.00   |
| Student Block Grant            | 291,433.00        | 903,251.00                | 611,818.00   |
|                                |                   | Total                     | 782,494.00   |
| Expenses                       |                   |                           |              |
| Certificated 1.44% Salary Incr | 7,044,554.00      | 7,199,243.00              | (154,689.00) |
| Classified 1.44 % Salary Incr  | 2,652,054.00      | 2,666,744.00              | (14,690.00)  |
| Benefits                       | 4,318,461.00      | 4,411,284.00              | (92,823.00)  |
| Materials                      | 413,931.00        | 487,329.00                | (73,398.00)  |
| Services                       | 3,421,720.00      | 3,461,333.00              | (39,613.00)  |
| Capital Outlay                 | 76,905.00         | 76,905.00                 | -            |
| Other Outgo                    | -                 | -                         | -            |
|                                |                   | Total                     | (375,213.00) |
| Net Change \$ 407,281.00       |                   |                           |              |

Expenditure adjustments reflect the negotiated 1.44% salary increase tied to the funded COLA and the associated increase in employer-paid benefits. Additional adjustments have been made to materials and supplies based on updated information from the initial May budget projections. Total additional expenditures District wide are budgeted at an increase of \$375,213.

## **FISCAL IMPACT:**

The 45 Day revision update represents a total **net increase of \$407,281** to the District wide budget fund balance.

## Appendix: Informational



# FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## When Is the 45-Day Budget Revision Due?



**BY RAPHAEL GUZMAN**



**BY MATT PHILLIPS, CPA**

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posted July 20, 2026

Education Code Section [42127\(h\)](#) calls for the public review of any revisions to revenues or expenditures that a local educational agency (LEA) makes within 45 days of the enactment of the State Budget. Governor Gavin Newsom signed the 2026-27 Budget Act, Assembly Bill 109, on June 29, 2026. The 45th calendar day falls on Thursday, August 13, 2026, which is the deadline to make public any local budget revisions for revenues and expenditures to reflect the Budget Act.

The Budget Act for 2026-27 has several changes that we believe should be incorporated into the 45-day revision if they were not already recognized in the LEA's Adopted Budget. Those items are as follows:

- Additional investment in special education which increases the base rate to \$1,340 per average daily attendance (ADA)
- Ongoing funding for community schools of \$1 billion
- Student Support and Professional Development Discretionary Block Grant—allocates \$5 billion one-time for this block grant. School Services of California Inc. (SSC) estimates \$930 per ADA
- Learning Recovery Emergency Block Grant (LREBG)—allocates restoration of the final \$757.3 million for LREBG. SSC estimates the 2026-27 LREBG investment will be double the 2025-26 LREBG allocation as the allocation factors are based on 2021-22 ADA and unduplicated pupil percentage
- 1.44% additional investment in the Local Control Funding Formula along with paid pregnancy disability leave estimated cost projections
- LEAs receiving Rate 2 for the Expanded Learning Opportunities Program will have their rate stabilized at \$1,800 per eligible unit

The 45-day revision is also an opportunity for LEAs to update expenditures, such as personnel expenditures that may have changed as a result of resignations, retirements, local settlement charges, or the filling of vacancies.

Our advice is to avoid making this process more cumbersome than it needs to be. We do not think a full Standardized Account Code Structure upload is necessary—rather, the budget revisions can be concisely illustrated using a viewer-friendly spreadsheet, which can then be presented to your governing board and the public.