

Policy 3100: Budget

Status: ADOPTED

Original Adopted Date: 10/01/2015 | **Last Revised Date:** 12/01/2024

Last Adopted Date: 02/12/2025

The Governing Board recognizes its critical responsibility for adopting a sound budget each fiscal year which is aligned with and reflects the district's vision, goals, priorities, local control and accountability plan (LCAP), and other comprehensive plans. The district budget shall guide decisions and actions throughout the year and shall serve as a tool for monitoring the fiscal health of the district.

The district budget shall show a complete plan and itemized statement of all proposed expenditures and all estimated revenues for the following fiscal year, together with a comparison of revenues and expenditures for the current fiscal year. The budget shall also include the appropriations limit and the total annual appropriations subject to limitation as determined pursuant to Government Code 7900-7914. (Education Code 42122)

Budget Development and Adoption Process

In order to provide guidance in the development of the budget, the Board shall annually establish budget priorities based on identified district needs and goals and on realistic projections of available funds.

The Superintendent or designee shall oversee the preparation of a proposed district budget for approval by the Board and shall involve appropriate staff in the development of budget projections.

The Board shall hold a public hearing on the proposed budget in accordance with Education Code 42103 and 42127. The hearing shall occur at the same meeting as the public hearing on the district's LCAP and the local control funding formula (LCFF) budget overview for parents/guardians. (Education Code 42103, 42127, 52062, 52064.1)

The Board shall adopt the district budget at a public meeting held after the date of the public hearing, but on or before July 1 of each year. The Board shall adopt the budget following its adoption of the LCAP, or annual update to the LCAP, and the LCFF budget overview for parents/guardians. The budget shall include the expenditures necessary to implement the LCAP or the annual update to the LCAP. (Education Code 42127, 52062)

The budget that is presented at the public hearing as well as the budget formally adopted by the Board shall adhere to the state's Standardized Account Code Structure as prescribed by the Superintendent of Public Instruction (SPI). (Education Code 42126, 42127)

The Superintendent or designee may supplement this format with additional information as necessary to effectively communicate the budget to the Board, staff, and public.

No later than five days after the Board adopts the district budget or by July 1, whichever occurs first, the Board shall file the adopted district budget with the County Superintendent of Schools. The budget and supporting data shall be maintained and made available for public review. (Education Code 42127)

If the County Superintendent disapproves or conditionally approves the district's budget, the Board shall review and respond to the County Superintendent's recommendations at a regular public meeting on or before October 8. The response shall include any revisions to the adopted budget and any other proposed actions to be taken as a result of those recommendations. (Education Code 42127)

Budget Advisory Committee

OPTION 1: (Budget advisory committee appointed by the Superintendent)

The Superintendent or designee may appoint a budget advisory committee composed of staff, Board representatives, and/or members of the community.

OPTION 2: (Budget advisory committee appointed by the Board)

The Board may appoint a budget advisory committee composed of staff, Board representatives, and/or members of the community.

OPTION 3: (Budget advisory committee is a Board subcommittee)

The Board may establish a budget subcommittee composed exclusively of Board members.

Board representation on any budget advisory committee shall not comprise a majority of the Board.

The committee shall submit recommendations during the budget development process and its duties shall be assigned each year based on district needs. All recommendations of the committee shall be advisory only and shall not be binding on the Board.

Budget Criteria and Standards

The district budget shall be developed in accordance with state criteria and standards specified in 5 CCR 15440-15450 as they relate to projections of average daily attendance (ADA), enrollment, ratio of ADA to enrollment, LCFF revenue, salaries and benefits, other revenues and expenditures, facilities maintenance, deficit spending, fund balance, and reserves. In addition, the Superintendent or designee shall provide the supplemental information specified in 5 CCR 15451, which addresses the methodology and budget assumptions used, contingent liabilities, use of one-time revenues for ongoing expenditures, use of ongoing revenues for one-time expenditures, contingent revenues, contributions, long-term commitments, unfunded liabilities, status of collective

bargaining agreements, the LCAP, and LCAP expenditures. (Education Code 33128, 33129, 42127.01; 5 CCR 15440-15451)

The district budget shall provide for increased or improved services for unduplicated students at least in proportion to the increase in funds apportioned on the basis of the number and concentration of unduplicated students in accordance with 5 CCR 15496. Unduplicated students are students who are eligible for free or reduced-price meals, English learners, and/or foster youth. (Education Code 42238.07; 5 CCR 15496)

Additionally, the district budget shall provide for increased or improved services for each school which generates LCFF equity multiplier funding. (Education Code 42238.024, 52064)

The Board may establish other budget assumptions or parameters which may take into consideration the stability of funding sources, legal requirements and constraints on the use of funds, anticipated increases and/or decreases in the cost of services and supplies, program requirements, and any other factors necessary to ensure that the budget is a realistic plan for district revenues and expenditures.

Fund Balance

The district shall classify fund balances in compliance with Governmental Accounting Standards Board (GASB) Statement 54, as follows:

1. Nonspendable fund balance includes amounts that are not expected to be converted to cash, such as resources that are not in a spendable form (e.g., inventories and prepaids) or that are legally or contractually required to be maintained intact
2. Restricted fund balance includes amounts constrained to specific purposes by their providers or by law
3. Committed fund balance includes amounts constrained to specific purposes by the Board

For this purpose, all commitments of funds shall be approved by a majority vote of the Board. The constraints shall be imposed no later than the end of the reporting period (June 30), although the actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements.

4. Assigned fund balance includes amounts which are intended for a specific purpose but do not meet the criteria to be classified as restricted or committed

The Board delegates authority to assign funds to the assigned fund balance to the Superintendent and authorizes the assignment of such funds to be made any time prior to the issuance of the financial statements. The Superintendent shall have discretion to further delegate the authority to assign funds.

5. Unassigned fund balance includes amounts that are available for any purpose

When multiple types of funds are available for an expenditure, the district shall first utilize funds from the restricted fund balance as appropriate, then from the committed fund balance, then from the assigned fund balance, and lastly from the unassigned fund balance.

The Board intends to maintain a minimum assigned and unassigned fund balance in an amount the Board deems sufficient to maintain fiscal solvency and stability and to protect the district against unforeseen circumstances.

If the assigned and unassigned fund balance falls below the level set by the Board due to an emergency situation, unexpected expenditures, or revenue shortfalls, the Board shall develop a plan to recover the fund balance which may include dedicating new unrestricted revenues, reducing expenditures, and/or increasing revenues or pursuing other funding sources.

Reserve Balance

The district budget shall include a minimum reserve balance for economic uncertainties that is consistent with the percentage or amount specified in 5 CCR 15450.

In any year following the fiscal year in which the district is notified by the SPI that the amount of monies in the state Public School System Stabilization Account equals or exceeds three percent of the combined total of general fund revenues appropriated for school districts and allocated local proceeds of taxes, the district budget shall not contain a combined assigned or unassigned ending general fund balance that is in excess of 10 percent of these funds, unless the requirement is waived in accordance with Education Code 42127.01. (Education Code 42127.01)

Long-Term Financial Obligations

The district's current-year budget and multiyear projections shall include adequate provisions for addressing the district's long-term financial obligations, including, but not limited to, long-term obligations resulting from collective bargaining agreements, financing of facilities projects, unfunded or future liability for retiree benefits, and accrued workers' compensation claims.

The Board may approve a plan for meeting the district's long-term obligations to fund contributions to the California Public Employees' Retirement System (CalPERS) or other defined pension plans such as the California State Teachers Retirement System which, to the extent possible, minimizes significant increases in annual general fund expenditures towards pension obligations. The plan may include prefunding required pension contributions through the California Employers' Pension Prefunding Trust Program pursuant to Government Code 21710-21716.

The Board shall approve a plan for meeting the district's long-term obligations to fund nonpension, other postemployment benefits (OPEBs). This plan shall include a specific funding strategy and the method that will be used to finance the district's annual fiscal obligations for such benefits in a manner that continually reduces the deficit to the district to the extent possible. The Board reserves the authority to review and amend the funding strategy as necessary to ensure that it continues to serve the best interests of the district and maintains flexibility to adjust for changing budgetary considerations.

The Superintendent or designee shall annually present a report to the Board on the estimated accrued but unfunded cost of OPEBs. As a separate agenda item at the same meeting, the Board shall disclose whether it will reserve a sufficient amount of money in its budget to fund the present value of the benefits of existing retirees and/or the future cost of employees who are eligible for benefits in the current fiscal year. (Education Code 42140)

The Superintendent or designee shall annually present a report to the Board on the estimated accrued but unfunded cost of workers' compensation claims and the actuarial reports upon which the estimated costs are based. As a separate agenda item at the same meeting, the Board shall disclose whether it will reserve in the budget sufficient amounts to fund the present value of accrued but unfunded workers' compensation claims or if it is otherwise decreasing the amount in its workers' compensation reserve fund. The Board shall annually certify to the County Superintendent the amount, if any, that it has decided to reserve in the budget for these costs. The Board shall submit to the County Superintendent any budget revisions that may be necessary to account for this budget reserve. (Education Code 42141)

Budget Amendments

No later than 45 days after the Governor signs the annual Budget Act, the Superintendent or designee shall make available for public review any revisions in budgeted revenues and expenditures which occur as a result of the funding made available by that Budget Act. (Education Code 42127)

Whenever revenues and expenditures change significantly throughout the year, the Superintendent or designee shall recommend budget amendments to ensure accurate projections of the district's net ending balance. When final figures for the prior-year budget are available, this information shall be used as soon as possible to update the current-year budget's beginning balance and projected revenues and expenditures.

In addition, budget amendments shall be submitted for Board approval as necessary when collective bargaining agreements are accepted, district income declines, increased revenues or unanticipated savings are made available to the district, program proposals are significantly different from those approved during budget adoption, interfund transfers are needed to meet actual program expenditures, and/or other significant changes occur that impact budget projections.

Policy Reference Disclaimer:

These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the Governing Board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State

5 CCR 15060

Description

[Standardized account code structure](#)

5 CCR 15440-15451	Criteria and standards for school district budgets
5 CCR 15494-15497	Local control and accountability plan and spending requirements
Attendance Recovery Program	Attendance Recovery Program
Ed. Code 1240	County superintendent of schools; duties
Ed. Code 33127	Standards and criteria for local budgets and expenditures
Ed. Code 41202	Determination of minimum level of education funding
Ed. Code 42103	Budget notification
Ed. Code 42122-42129	Budget requirements
Ed. Code 42130-42134	Financial reports and certifications
Ed. Code 42140-42142	Public disclosure of fiscal obligations
Ed. Code 42238-42251	Apportionments to districts
Ed. Code 42238.01-42238.07	Local control funding formula
Ed. Code 42602	Use of unbudgeted funds
Ed. Code 42610	Appropriation of excess funds and limitation thereon
Ed. Code 45253	Annual budget of personnel commission
Ed. Code 45254	First year budget of personnel commission
Ed. Code 52060-52077	Local control and accountability plan
Gov. Code 21710-21716	California Employer's Pension Prefunding Trust Program
Gov. Code 7900-7914	Appropriations limit
Management Resources	Description
California Department of Education Publication	New Requirements for Reporting Fund Balance in Governmental Funds, January 7, 2011
California Department of Education Publication	California School Accounting Manual
Fiscal Crisis & Management Assistance Team Pub.	Fiscal Oversight Guide for AB 1200, AB 2756, AB 1840 and Related Legislation, June 2019
Government Finance Officers Association	Best Practice: Fund Balance Guidelines for the General Fund, September 2015
Governmental Accounting Standards Board Statement	Pronouncements
Governmental Accounting Standards Board Statement	Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions, February 2009
Governmental Accounting Standards Board Statement	Statement 75, Accounting and Financial Reporting for Post-

	employment Benefits Other Than Pensions, June 2015
Website	CSBA District and County Office of Education Legal Services
Website	California Department of Finance
Website	Governmental Accounting Standards Board
Website	California Department of Education, Finance and Grants
Website	Government Finance Officers Association
Website	Association of California School Administrators
Website	School Services of California, Inc.
Website	CSBA
Website	Fiscal Crisis and Management Assistance Team

Cross References

Code	Description
0000	Vision
0200	Goals For The School District
0400	Comprehensive Plans
0415	Equity
0440	District Technology Plan
0441	Artificial Intelligence
0460	Local Control And Accountability Plan
0460	Local Control And Accountability Plan
1113	District And School Websites
1113	District And School Websites
1113-E(1)	District And School Websites
1220	Citizen Advisory Committees
1220	Citizen Advisory Committees
1330.1	Joint Use Agreements
1340	Access To District Records
1340	Access To District Records
1400	Relations Between Other Governmental Agencies And The Schools

2210	<u>Administrative Discretion Regarding Board Policy</u>
2230	<u>Representative And Deliberative Groups</u>
3000	<u>Concepts And Roles</u>
3110	<u>Transfer Of Funds</u>
3220.1	<u>Lottery Funds</u>
3230	<u>Federal Grant Funds</u>
3230	<u>Federal Grant Funds</u>
3231	<u>Impact Aid</u>
3260	<u>Fees And Charges</u>
3260	<u>Fees And Charges</u>
3270	<u>Sale And Disposal Of Books, Equipment And Supplies</u>
3270	<u>Sale And Disposal Of Books, Equipment And Supplies</u>
3280	<u>Sale Or Lease Of District-Owned Real Property</u>
3280	<u>Sale Or Lease Of District-Owned Real Property</u>
3300	<u>Expenditures And Purchases</u>
3312	<u>Contracts</u>
3350	<u>Travel Expenses</u>
3400	<u>Management Of District Assets/Accounts</u>
3400	<u>Management Of District Assets/Accounts</u>
3460	<u>Financial Reports And Accountability</u>
3460	<u>Financial Reports And Accountability</u>
3470	<u>Debt Issuance And Management</u>
3510	<u>Green School Operations</u>
3511	<u>Energy And Water Management</u>
3511	<u>Energy And Water Management</u>
3540	<u>Transportation</u>
3551	<u>Food Service Operations/Cafeteria Fund</u>
3551	<u>Food Service Operations/Cafeteria Fund</u>
3553	<u>Free And Reduced Price Meals</u>
3553	<u>Free And Reduced Price Meals</u>
3580	<u>District Records</u>

3580	District Records
4131	Staff Development
4131.1	Teacher Support And Guidance
4131.1	Teacher Support And Guidance
4141	Collective Bargaining Agreement
4143	Negotiations/Consultation
4151	Employee Compensation
4154	Health And Welfare Benefits
4154	Health And Welfare Benefits
4156.2	Awards And Recognition
4231	Staff Development
4241	Collective Bargaining Agreement
4243	Negotiations/Consultation
4251	Employee Compensation
4254	Health And Welfare Benefits
4254	Health And Welfare Benefits
4256.2	Awards And Recognition
4331	Staff Development
4351	Employee Compensation
4354	Health And Welfare Benefits
4354	Health And Welfare Benefits
4356.2	Awards And Recognition
5142.2	Safe Routes To School Program
5142.2	Safe Routes To School Program
6000	Concepts And Roles
6020	Parent Involvement
6020	Parent Involvement
6141	Curriculum Development And Evaluation
6141	Curriculum Development And Evaluation
6141.4	International Baccalaureate Program
6141.5	Advanced Placement

6151	<u>Class Size</u>
6173.1	<u>Education For Foster Youth</u>
6173.1	<u>Education For Foster Youth</u>
6174	<u>Education For English Learners</u>
6174	<u>Education For English Learners</u>
6181	<u>Alternative Schools/Programs Of Choice</u>
6181	<u>Alternative Schools/Programs Of Choice</u>
7160	<u>Charter School Facilities</u>
7160	<u>Charter School Facilities</u>
7210	<u>Facilities Financing</u>
9000	<u>Role Of The Board</u>
9130	<u>Board Committees</u>
9140	<u>Board Representatives</u>
9240	<u>Board Training</u>
9250	<u>Remuneration, Reimbursement And Other Benefits</u>
9250-E(1)	<u>Remuneration, Reimbursement And Other Benefits</u>
9320	<u>Meetings And Notices</u>
9322	<u>Agenda/Meeting Materials</u>
9323	<u>Meeting Conduct</u>

Regulation 3100: Budget

Status: ADOPTED

Original Adopted Date: 03/01/2019 | **Last Revised Date:** 12/01/2024

Last Adopted Date: 02/12/2025

Budget Advisory Committee

Membership of the district's budget advisory committee may include representatives of each of the following groups:

1. Governing Board members, provided that less than a majority of the Board serves on the committee
2. District and school site administrators
3. Representatives of bargaining units
4. Certificated and/or classified staff
5. Parents/guardians
6. Representatives of the business community and/or other community members
7. Students

The committee's duties may include, but are not necessarily limited to:

1. Making recommendations regarding budget priorities which align with the district's vision, goals, priorities, local control and accountability plan (LCAP), and other comprehensive plans
2. Recommending cost reduction strategies, such as identifying services that may be reduced, made more efficient, or discontinued
3. Reviewing the clarity and effectiveness of budget documents and communications
4. Presenting progress reports on the committee's work and a final report of recommendations to the Superintendent or designee and to the Board

The specific duties of the committee shall be clearly defined and presented to each member in writing, along with any background information necessary for the successful completion of the committee's charges, the timelines for reporting the committee's progress, and timelines for completion of each task.

Public Hearing

The agenda for the public hearing on the district budget shall be posted at least 72 hours before the hearing and shall indicate the location where the budget may be inspected. The proposed budget shall be available for public inspection at least three working days before this hearing. (Education Code 42103, 42127, 52062)

The Superintendent or designee shall notify the County Superintendent of Schools of the location and dates at which the proposed budget may be inspected, as well as the location, date, and time of the public hearing, in sufficient time for the County Superintendent to publish such information in a newspaper of general circulation at least 10 days but not more than 45 days before the hearing, as specified in Education Code 42103. Beginning January 1, 2027, this notification, rather than being published in a newspaper of general circulation as described above, shall be prominently posted on the homepage of the district's website at least three days before the availability of the proposed budget for public inspection.

Whenever the proposed district budget includes a combined assigned and unassigned ending fund balance that exceeds the minimum recommended reserve for economic uncertainties adopted by the State Board of Education, the district shall provide, for each fiscal year included in the budget, the following information for public review and discussion at the public hearing: (Education Code 42127; 5 CCR 15450)

1. The minimum recommended reserve for economic uncertainties
2. The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve
3. A statement of reasons substantiating the need for the combined assigned and unassigned ending balances that are in excess of the minimum recommended reserve

During the hearing, any district resident may appear and object to the proposed budget or to any item in the budget. The hearing may conclude when all residents who have requested to be heard have had the opportunity to speak. (Education Code 42103)

Budget Review Committee for Disapproved Budgets

If the district's budget is disapproved by the County Superintendent for any reason other than disapproval of the district's LCAP or annual update to the LCAP, the budget shall be reviewed by a budget review committee, unless the Board and County Superintendent agree to waive the requirement and the California Department of Education accepts the waiver. (Education Code 42127)

This committee shall consist of either: (Education Code 42127.1, 42127.2)

1. Three persons selected by the Board from a list of candidates provided by the Superintendent of Public Instruction (SPI), who shall be selected within five working days after receiving the list of candidates
2. A regional review committee selected and convened by the County Superintendent with the approval of the Board and SPI

If the budget review committee recommends disapproval of the district budget, the Board may submit a response to the SPI no later than five working days after receipt of the committee's report. The response may include any revisions to the adopted final budget and any other proposed actions to be taken as a result of the committee's recommendations. (Education Code 42127.3)

If the SPI disapproves the district budget after reviewing the committee's report and the district's response, the Board shall consult with the County Superintendent to develop and adopt, by December 31, a fiscal plan and budget that will allow the district to meet its current fiscal year and multiyear financial obligations. For the current fiscal year, the district shall operate in accordance with the budget adopted by the County Superintendent. (Education Code 42127.3)

Until the district receives approval of its budget, it shall continue to operate either on the basis of the prior year's budget or on the basis of the current year's unapproved budget as adopted and revised by the Board, whichever budget contains a lower total spending authority. (Education Code 42127.4)

Policy Reference Disclaimer:

These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the Governing Board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State	Description
5 CCR 15060	Standardized account code structure
5 CCR 15440-15451	Criteria and standards for school district budgets
5 CCR 15494-15497	Local control and accountability plan and spending requirements
Attendance Recovery Program	Attendance Recovery Program
Ed. Code 1240	County superintendent of schools; duties
Ed. Code 33127	Standards and criteria for local budgets and expenditures
Ed. Code 41202	Determination of minimum level of education funding
Ed. Code 42103	Budget notification
Ed. Code 42122-42129	Budget requirements
Ed. Code 42130-42134	Financial reports and certifications
Ed. Code 42140-42142	Public disclosure of fiscal obligations
Ed. Code 42238-42251	Apportionments to districts
Ed. Code 42238.01-42238.07	Local control funding formula
Ed. Code 42602	Use of unbudgeted funds

Ed. Code 42610	Appropriation of excess funds and limitation thereon
Ed. Code 45253	Annual budget of personnel commission
Ed. Code 45254	First year budget of personnel commission
Ed. Code 52060-52077	Local control and accountability plan
Gov. Code 21710-21716	California Employer's Pension Prefunding Trust Program
Gov. Code 7900-7914	Appropriations limit
Management Resources	Description
California Department of Education Publication	New Requirements for Reporting Fund Balance in Governmental Funds, January 7, 2011
California Department of Education Publication	California School Accounting Manual
Fiscal Crisis & Management Assistance Team Pub.	Fiscal Oversight Guide for AB 1200, AB 2756, AB 1840 and Related Legislation, June 2019
Government Finance Officers Association	Best Practice: Fund Balance Guidelines for the General Fund, September 2015
Governmental Accounting Standards Board Statement	Pronouncements
Governmental Accounting Standards Board Statement	Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions, February 2009
Governmental Accounting Standards Board Statement	Statement 75, Accounting and Financial Reporting for Post-employment Benefits Other Than Pensions, June 2015
Website	CSBA District and County Office of Education Legal Services
Website	California Department of Finance
Website	Governmental Accounting Standards Board
Website	California Department of Education, Finance and Grants
Website	Government Finance Officers Association
Website	Association of California School Administrators
Website	School Services of California, Inc.
Website	CSBA
Website	Fiscal Crisis and Management Assistance Team

Cross References

Code	Description
0000	Vision

0200	<u>Goals For The School District</u>
0400	<u>Comprehensive Plans</u>
0415	<u>Equity</u>
0440	<u>District Technology Plan</u>
0441	<u>Artificial Intelligence</u>
0460	<u>Local Control And Accountability Plan</u>
0460	<u>Local Control And Accountability Plan</u>
1113	<u>District And School Websites</u>
1113	<u>District And School Websites</u>
1113-E(1)	<u>District And School Websites</u>
1220	<u>Citizen Advisory Committees</u>
1220	<u>Citizen Advisory Committees</u>
1330.1	<u>Joint Use Agreements</u>
1340	<u>Access To District Records</u>
1340	<u>Access To District Records</u>
1400	<u>Relations Between Other Governmental Agencies And The Schools</u>
2210	<u>Administrative Discretion Regarding Board Policy</u>
2230	<u>Representative And Deliberative Groups</u>
3000	<u>Concepts And Roles</u>
3110	<u>Transfer Of Funds</u>
3220.1	<u>Lottery Funds</u>
3230	<u>Federal Grant Funds</u>
3230	<u>Federal Grant Funds</u>
3231	<u>Impact Aid</u>
3260	<u>Fees And Charges</u>
3260	<u>Fees And Charges</u>
3270	<u>Sale And Disposal Of Books, Equipment And Supplies</u>
3270	<u>Sale And Disposal Of Books, Equipment And Supplies</u>
3280	<u>Sale Or Lease Of District-Owned Real Property</u>
3280	<u>Sale Or Lease Of District-Owned Real Property</u>

3300	<u>Expenditures And Purchases</u>
3312	<u>Contracts</u>
3350	<u>Travel Expenses</u>
3400	<u>Management Of District Assets/Accounts</u>
3400	<u>Management Of District Assets/Accounts</u>
3460	<u>Financial Reports And Accountability</u>
3460	<u>Financial Reports And Accountability</u>
3470	<u>Debt Issuance And Management</u>
3510	<u>Green School Operations</u>
3511	<u>Energy And Water Management</u>
3511	<u>Energy And Water Management</u>
3540	<u>Transportation</u>
3551	<u>Food Service Operations/Cafeteria Fund</u>
3551	<u>Food Service Operations/Cafeteria Fund</u>
3553	<u>Free And Reduced Price Meals</u>
3553	<u>Free And Reduced Price Meals</u>
3580	<u>District Records</u>
3580	<u>District Records</u>
4131	<u>Staff Development</u>
4131.1	<u>Teacher Support And Guidance</u>
4131.1	<u>Teacher Support And Guidance</u>
4141	<u>Collective Bargaining Agreement</u>
4143	<u>Negotiations/Consultation</u>
4151	<u>Employee Compensation</u>
4154	<u>Health And Welfare Benefits</u>
4154	<u>Health And Welfare Benefits</u>
4156.2	<u>Awards And Recognition</u>
4231	<u>Staff Development</u>
4241	<u>Collective Bargaining Agreement</u>
4243	<u>Negotiations/Consultation</u>
4251	<u>Employee Compensation</u>

4254	Health And Welfare Benefits
4254	Health And Welfare Benefits
4256.2	Awards And Recognition
4331	Staff Development
4351	Employee Compensation
4354	Health And Welfare Benefits
4354	Health And Welfare Benefits
4356.2	Awards And Recognition
5142.2	Safe Routes To School Program
5142.2	Safe Routes To School Program
6000	Concepts And Roles
6020	Parent Involvement
6020	Parent Involvement
6141	Curriculum Development And Evaluation
6141	Curriculum Development And Evaluation
6141.4	International Baccalaureate Program
6141.5	Advanced Placement
6151	Class Size
6173.1	Education For Foster Youth
6173.1	Education For Foster Youth
6174	Education For English Learners
6174	Education For English Learners
6181	Alternative Schools/Programs Of Choice
6181	Alternative Schools/Programs Of Choice
7160	Charter School Facilities
7160	Charter School Facilities
7210	Facilities Financing
9000	Role Of The Board
9130	Board Committees
9140	Board Representatives
9240	Board Training

9250	<u>Remuneration, Reimbursement And Other Benefits</u>
9250-E(1)	<u>Remuneration, Reimbursement And Other Benefits</u>
9320	<u>Meetings And Notices</u>
9322	<u>Agenda/Meeting Materials</u>
9323	<u>Meeting Conduct</u>