

# **School Funding Glossary**

## **Average Daily Attendance (ADA)**

The total number of days of student attendance divided by the total number of days in the regular school year. ADA is not the same as enrollment, which is the number of students enrolled in each school and district. (This number is determined by counting students on a given day in October.) ADA usually is lower than enrollment due to factors such as students moving, dropping out, or staying home due to illness. The state uses a school district's ADA to determine its general purpose (revenue limit) and some other funding.

## **Categorical Funding**

Funds from the state or federal government granted schools or districts for specific children with special needs, certain programs such as Class Size Reduction, or special purposes such as transportation. Special Education and Class Size Reduction are two of the largest state programs in terms of dollars. In general, schools or districts must spend the money for the specific purpose.

## **Certificated Employees**

Employees who are required by the state to hold some type of teaching credentials, including most administrators and full-time, part-time, substitute, and temporary teachers.

## **MBUTA**

Manhattan Beach United Teachers Association – Certificated teachers union.

## **Classified Employees**

Employees not required to hold a teaching credential. Includes instructional assistants, athletic staff, office staff, custodians, and some specialist positions (i.e. computer and library specialists).

## **CSEA**

California State Employees Association – Classified employees union

## **Deferred Maintenance**

Major repairs or replacement of buildings and equipment. The state provides some money to match local districts' funds for deferred maintenance. If districts develop a maintenance plan and set aside up to one-half of 1% of their general fund for deferred maintenance, the state matches that money. The money must go into a separate accounting fund.

## **General Purpose Funding**

Money granted to school districts for general purposes. California school districts receive general purpose money based on a per-pupil revenue limit. They have discretion to spend this money as they see fit for the day-to-day operation of schools— including everything

from salaries to the electric bill—within the constraints of certain laws and 20 contracts with employees.

### **Mandated Costs**

School district expenditures that are required because of federal or state law, court decisions, administrator regulations, or initiative measures. Since the passage of Proposition 4 in 1979 (the Gann Limit), the California Constitution has required the repayment of mandated costs to school districts, however due to economic restraints the State has not paid for many of the mandates costs. There are several lawsuits pending regarding this.

### **Restricted/Unrestricted**

In the General Fund budget, the designation of a revenue or expenditure as being for specific (restricted) or general (unrestricted) purposes. Some revenue limit sources may be posted as restricted and some categorical program sources (such as K-3 Class Size Reduction) may be posted as unrestricted.

### **School Site Council/ SIP Funds**

Parents, students (high schools only), teachers, and other staff selected by their peers to prepare a school improvement plan and to assist in seeing that the planned activities are carried out and evaluated. Such a council is required when a school receives funding for a School Improvement Program (SIP) or through Title I. Legally the School Site Council can spend the funds provided how they see fit, independent of district input.

### **Step in column**

"Step in column" raises, in which teachers climb the pay chart as they add another year's experience and advanced college credits and degrees.

### **COLA**

Cost of Living Adjustment – Inflationary factor used to raise salaries each year to a level equivalent to the year prior.

### **Sun setting**

The termination of statutes and regulations (but not necessarily the funding) for a categorical program. A schedule for the Legislature to consider the sunset of most state programs is part of the laws that created the programs.

### **LACOE**

Los Angeles County Office of Education – Governmental body that reviews and approves budgets for MBUSD. LACOE oversees public school districts in LA County at the direction of the state of California to review budgets and rate school district solvency.