

# Resource Slides – Educational Terms

**I** **am** **A.C.R.O.N.Y.M.**

**A** phrase that  
**C** doesn't match the  
**R** letters of the  
**O** acronym and  
**N** contains  
**Y** too few or too many  
**M** words



# MDUSD – Educational Acronyms

Term	Description
<b>Unrestricted</b>	Funds use to support the base program for the District.
<b>Restricted</b>	Funds that are received and may only be used for a specific purpose with strict accountability.
<b>Carryover</b>	Funds that are not spent in one fiscal year and moved forward to the following school year
<b>Assigned</b>	Ending fund balance of unrestricted or restricted funds that are to be used for a specific purpose in the following year
<b>Committed</b>	Ending fund balance that is reserved for a specific purpose; requires formal board vote to redirect from the commitment
<b>Fund 01</b>	The Operational budget for the school District. This includes both unrestricted and restricted resources.
<b>Fund 13</b>	Cafeteria fund for Nutrition Services operations.
<b>Resource</b>	The source of the funding coded with four digits. Examples are 0000 is General Fund and unrestricted; 3000's series for restricted federal funds; 7000's series for restricted state funds; 9000's for donations and restricted local funds.
<b>Program</b>	A locally defined code used to define the purpose of the spending. Examples are program code 1180 for African American Student Support and 1102 for Dual Language Immersion (DLI). The Program may have multiple resources that support the actions which may be within different department budgets
<b>Department</b>	The budget manager for specific resources which support programs. A single program may receive supports from multiple departments and budget managers
<b>Structural Deficit</b>	The overall amount of ongoing expenditures that are greater than ongoing revenue. This is different than a direct comparison of revenue to expenditures as all one-time incidents are removed from the calculation

# MDUSD – Educational Acronyms

Term	Description
<b>OPEB</b>	Other Post Employment Benefits – this is the required payment by the District for retiree medical benefits. It is paid from general fund each year. The District place a reserve in trust to only be used for retiree benefits. This fund can be used on a one-time basis to pay the OPEB cost to reduce general fund payments. This was done in 2019 – 2020 and has enough remaining in the fund to make the transfer one more time
<b>LCAP</b>	Local Control Accountability Plan is adopted each year in June and defines the priorities for spending the supplemental and concentration grant funds received from the State
<b>Unduplicated Pupil Count (UPC)</b>	The total number of students who are socioeconomically disadvantaged, English language learners, homeless, or foster youth. Each is counted only once to create the percentage of all students who form the UCP
<b>Supplemental Funds</b>	Funds that are received as an add-on to LCFF to based upon the UDP. 20% of the base grant is for each student for supplemental support. These funds are received from the State in resource 0000
<b>Concentration Funds</b>	Funds that are received as an add-on to LCFF to based upon the UDP. 50% of the base grant is for each student above 55% UDP for concentration grant support. These funds are received from the State in resource 0000. (we do not currently receive)
<b>Proportionality</b>	The percentage of LCFF Funds that should be directed to support the priorities of the LCAP
<b>Categorical Funds</b>	Funds that are designated for specific purposes that are received from the State and Federal government. This may change year to year and are often described as “soft funding”
<b>Local Continuity and Attendance Plan (LCP)</b>	New required document that describes the actions, services, and priorities that were identified by school districts to provide distance learning and plan for reopening during the COVID-19 pandemic. While the plan does have some minimal reporting of finances, it is not a budget document and is adopted to outline the District’s implementation of distance learning. The LCP replaces the LCAP for the 2020 – 2021 school year.

# MDUSD – Educational Acronyms

Term	Description
<b>Schools and Communities First Proposition 15</b>	Ballot item to adjust the rules for Property Tax that were defined in Proposition 13 to create a split roll where businesses that own property pay a larger share of property tax than individual homeowners. Estimates range from \$10 million, on the low side, to \$18 million on the high side in new ongoing revenue to MDUSD should Proposition 15 pass in November
<b>FPM</b>	Federal Program Monitoring required regulations that define appropriate uses of Federal Funds
<b>LEA</b>	Local Educational Agency. Another description of an individual school district or charter school
<b>DELAC</b>	District English Language Advisory Committee
<b>CAC</b>	Community Advisory Committee for Special Needs students
<b>PAC</b>	Parent Advisory Committee
<b>IB</b>	International Baccalaureate program which is an advance curriculum offered at Pinole Valley High Schools

# MDUSD – Educational Acronyms

Term	Description
<b>SEL</b>	Social and Emotional Learning. The focus on the non-academic supports necessary for students to be connected to school.
<b>PD</b>	Professional Development. Structured support to improve the quality of teaching and learning and allow our teachers and staff to learn new techniques and build new skills to support students or operations. This year the District has made an unprecedented financial investment with our one-time resources to ensure our over 3000 employees engage in race and equity training and content, curriculum, and technology sessions every Friday for the entire school year
<b>Unaudited Actuals</b>	Reporting of the financial activity from the previous year. The only financial report that is accurate without estimated revenue or expenditures
<b>Interim Budgets</b>	Reports that outline the year-to-date progress of the budget with an estimation of the expenditures for the remainder of the year. The First Interim covers July – October 31 and the Second Interim covers November – January 31st
<b>Budget Certification</b>	An indication of whether the District can meet all financial obligations for the current and next two fiscal years. A positive certification means the District projects it will meet all obligations; a qualified certification means it may meet obligations but not in one of next two fiscal years; a negative certification means the District will not meet obligations. The District is currently qualified as there concerns about the second year in the MYP in 2022 - 2023
<b>MYP</b>	Multi-Year Projection. The budget estimates of revenue and expenditures for the next two budget years
<b>PPE</b>	Personal Protection Equipment that is necessary to protect staff and students from COVID-19 transmission
<b>RRMA</b>	Routine Restricted Maintenance Account. This is the required set-aside for Facilities support of 3% of the District's' Expenditure budget each year.
<b>Bond Program</b>	The District's construction program that is funding from bond measures that were passed by the local tax payers including Measures A, C and J. Funds are monitored by the Citizens' Bond Oversight Committee (CBOC) for each measure.

# MDUSD – Educational Acronyms and Terms

Term	Description
<b>CCCOE</b>	Contra Costa County Office of Education provides oversight and reviews the District's budget and LCAP. The County Office provides the Chief Business Official with direction in regard to expenditures and maintenance of the budget
<b>FCMAT</b>	Fiscal Crisis Management and Assistance Team is a State agency that provides support and guidance to school districts on budget monitoring and direction to districts that are in financial challenges
<b>CARES Act</b>	Funding provided by the Federal Government in response to the COVID-19 pandemic. The funds are to be used in the short-term (prior to December 2020) to mitigate the economic impact of the shutdown across the nation. These funds can support school districts to provide programs of support that would not have been possible otherwise due to lack of resources provided by the State. They can fund staff that are providing different services than their previous role due to the pandemic and to support the costs necessary to implement, maintain, train, and staff distance learning.
<b>ESSER Funds</b>	Part of the CARES act funding that was sent directly to school districts to mitigate the impact of lost funding and support for students due to the pandemic.
<b>Furlough</b>	The elimination of a work day for employees due to a lack of ongoing funding. CARES act can restore days that would not otherwise been able to be funded.
<b>Deferral</b>	<p>An accounting gimmick utilized by the State of California where they do not provide apportionment (paycheck) to school Districts in one year but require the districts to count the revenue in the budget. The deferral is then paid back in the next year by the State. The District however did not receive any cash from the State during that period and may be required to borrow those funds until repaid by the State. The District must report the income they did not receive, but the State pays nothing and has a savings in their budget creating a deficit factor.</p> <p>The State of California is only paying approximately \$60 billion to K-12 in 2020 – 2021 even though K-12 will count \$70 billion in deferrals. In 2021 – 2022 the State would need to have \$80 billion to spend to pay back the IOU (this is a \$20 billion change)</p>
<b>Deficit Factor</b>	An IOU from the State to pay back education for past deferrals.

# Glossary of Common School Finance Terms - REVENUE

Term	Description
<b>ADA</b>	Average daily attendance. There are several kinds of attendance, and these are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. Ever since 1998-99, excused absences no longer count toward ADA. Attendance is counted every day of the school year and is reported to the California Department of Education three times a year (see Attendance Reports)
<b>AB 1200</b>	Reference to AB 1200 (Chapter 1213/1991) that imposed major fiscal accountability controls on school districts and county offices of education, by establishing minimum reserve levels and other requirements for agency budgets and fiscal practices. See especially Education Code Sections 1240 et seq. and 42131 et seq.
<b>Apportionment</b>	State aid given to a school district or county office of education. Apportionments for the Local Control Funding Formula (LCFF) and special education are calculated four times for each school year: (1) the Advance Apportionment, which is based on an agency's prior year's state aid, is certified in July, (2) the First Principal Apportionment (P-1) is certified February 20 of the school year corresponding to the P-1 ADA (see Attendance Reports), (3) the Second Principal Apportionment (P-2) is certified by July 2 corresponding to the P-2 ADA, and (4) the annual recalculation of the apportionment is certified in February following the school year (at the same time as the P-1 Apportionment) and is based on P-2 ADA, except for programs where the annual count of ADA is used.
<b>Appropriation Bill</b>	A bill before the Legislature authorizing the expenditure of public money and stipulating the amount, manner, and purpose for the expenditure items.
<b>Attendance Reports</b>	Each school district reports its attendance three times during a school year. The First Principal Apportionment ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA, called the P-2 ADA, is counted from July 1 through the last school month ending on or before April 15 of a school year. Fiscal or annual ADA is based on the count from July 1 through June 30. The final recalculation of the apportionment is based on the P-2 ADA except for nonpublic school, community day school, extended year, and nonpublic school funding, all of which use the annual count of ADA. Also, under certain circumstances when a district has a very large influx of migrant students in the spring, a district may request the use of annual ADA in lieu of P-2 ADA.

# Glossary of Common School Finance Terms - REVENUE

Term	Description
<b>Categorical Funds</b>	Funds from the state or federal government granted to qualifying school agencies for specialized programs regulated and controlled by federal or state law or regulation. Examples include programs for children with special needs, such as special education or special programs, such as child nutrition. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their LCFF entitlement.
<b>CALPADS</b>	The California Longitudinal Pupil Achievement Data System, which is used to maintain individual-level data including student demographics, course data, discipline, assessments, staff assignments, and other data for state and federal reporting
<b>Cost of Living Adjustment (COLA)</b>	An increase in funding for government programs, including the LCFF target calculation and categorical programs. Current law ties the COLA percentage for most education programs to the annual percentage change in the “Implicit Price Deflator” for State and Local Governments—a government price index. See Education Code Section 42238.1.
<b>Declining Enrollment Adjustment</b>	A formula that cushions the drop in income in a district with a declining student population. Under current law, districts are funded for the greater of current year or prior year ADA. See Education Code Section 42238.5.
<b>Deficit Factor</b>	When an appropriation to the State School Fund for any specific program is insufficient to pay all claims for state aid, a deficit factor is applied to reduce the allocation of state aid to the amount appropriated.
<b>Gap Funding</b>	The amount of funding provided in the annual State Budget Act to move local agencies toward their LCFF target for each year of the estimated eight-year implementation period. Ended when LCFF was fully funded in 2019 - 2020
<b>Implicit Price Deflator</b>	See Cost of Living Adjustment above



# Glossary of Common School Finance Terms - REVENUE

## Term

## Description

### Proposition 98

An initiative adopted in 1988 and then amended by Proposition 111 in 1990. Proposition 98 contains three major provisions: (1) a minimum level of state funding for K-14 school agencies (unless suspended by the Legislature); (2) a formula for allocating any state tax revenues in excess of the state's Gann Limit; and, (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of state aid determined by two formulas, commonly called "Test 1" and "Test 2" unless an alternative formula, known as "Test 3," applies.

"Test 1" originally provided that K-14 school agencies shall receive at least 39.5% of state General Fund tax revenues in each year, the same percentage as was appropriated for K-14 school agencies in 1986-87.

"Test 2" provides that K-14 school agencies shall receive at least the same amount of combined state aid and local tax dollars as was received in the prior year, adjusted for the statewide growth in K-12 ADA and an inflation factor equal to the annual percentage change in per capita personal income.

"Test 3" only applies in years in which the annual percentage change in per capita state General Fund tax revenues plus 1/2% is lower than the "Test 2" inflation factor (i.e., the change in per capita personal income), in which case the inflation factor is reduced to the annual percentage change in per capita state General Fund tax revenues plus 1/2%.

One of the provisions of Proposition 98 (as amended by Proposition 111/1990) applies only if the minimum funding level is reduced due either to "Test 3" or the suspension of the minimum funding level by the Legislature and Governor. In such a situation, a "maintenance factor" is initially set equal to the amount of that year's funding reduction due to "Test 3" or suspension, and this amount grows each year by statewide ADA growth and the "Test 2" inflation factor. In subsequent years when state taxes per capita grow faster than personal income per capita, this "maintenance factor" is restored by increasing the Proposition 98 minimum funding level until the funding base is fully restored. This restoration process is applied prospectively only, and there is no requirement that the revenue loss in the year or years prior to the maintenance factor being fully restored be made up.

# Glossary of Common School Finance Terms - REVENUE

Term	Description
<b>Grade Span Adjustment (GSA)</b>	Added to the base grants in the LCFF calculation. There is a 10.4% GSA for reducing class sizes in grades TK-3 and a 2.6% GSA for career-technical education that applies to grades 9-12.
<b>Hold Harmless</b>	A formula providing a guarantee of no loss in funding for an agency when a change in law or data would otherwise require a loss in funding.
<b>Local Control Funding Formula (LCFF)</b>	The LCFF, which replaced revenue limits and most categorical programs starting in 2013-14. It is the amount that a district or charter school can collect annually from local property taxes and state aid. It is comprised of a base grant by grade span multiplied per unit of ADA, with grade span adjustments for class-size reduction in grades TK-3 and for career-technical education at the high school level. Supplemental and concentration grants are added based upon the percentage of the student population that is free and reduced-price meal (FRPM) eligible, English learners, and foster youth, unduplicated.
<b>Maintenance Factor</b>	See Proposition 98
<b>Reserves</b>	<p>Funds set aside in a school agency budget to provide for economic uncertainties, future expenditures, working capital, or other purposes.</p> <p>Districts must retain a minimum of 3% of operating expenses for Economic uncertainties – this is equal to just over 2 and one half weeks of payroll</p> <p>Government Financial Accounting Standards recommend that agencies maintain at least 17% of the operational expenditure budget in reserve for economic uncertainties</p>

# Glossary of Common School Finance Terms - REVENUE

Term	Description
<b>Senate Bill (SB) 90</b>	<p>SB 90/1972, which established the revenue limit system for funding school districts. The first revenue limit amount was determined by dividing the district's 1972-73 state and property tax income by that year's ADA. This original per-ADA amount became the historical base for all subsequent revenue limit calculations.</p> <p>SB 90/1977, which required that the state reimburse state-imposed mandates on local governments.</p>
<b>Senate Bill (SB) 813</b>	Reference to Senate Bill 813/1983 that provided a series of education "reforms" in funding calculations. Longer day, longer year, mentor teachers, and beginning teacher salary adjustments are a few of the programs implemented by this 1983 legislation.
<b>State School Fund</b>	Each year the state appropriates money to this fund, which is then used to make state aid payments to school agencies. Section A of the State School Fund is for K-12 education and Section B is for community college education.
<b>Subvention</b>	The term used to describe assistance or financial support, usually from higher governmental units to local governments or school agencies. State aid to school agencies is a state subvention. CARES Act is a federal subvention.

# Glossary of Common School Finance Terms - TAXES

Term	Description
<b>Ad Valorem Taxes</b>	Taxes that are based on the value of property, such as the standard property tax. The only new taxes based on the value of property that are allowed today are those imposed by voter approval for capital facilities bonded indebtedness, with a vote requirement of either 55% for a Proposition 39 bond or a two-thirds requirement for other bonds.
<b>Assessed Valuation AV</b>	The total value of property within a school district as determined by state and county assessors. The “AV” of a school district will influence the total property tax income of a school district. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriations levels required from the state for fully funding district and county LCFF entitlements, as well as for Proposition 98 calculations. Ever since Proposition 13, assessed value is reset to be the true market value only at the time of property transfer or new construction.
<b>Bonded Indebtedness</b>	An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness, provided the taxes are approved by a two-thirds or 55% vote of the electorate, depending on the type of bond measure.
<b>Education Protection Account (EPA)</b>	The EPA was created by Proposition 30 of 2012, which increased sales and income taxes on a temporary basis. Funds collected from the increased taxes are deposited into the EPA, which is then issued to local educational agencies as a replacement for the state aid portion of the LCFF.
<b>Education Revenue Augmentation Fund (ERAF)</b>	The fund used to collect the property taxes that are shifted from cities, the county and special districts within each county, prior to their distribution to K-14 school agencies.
<b>General Obligation (GO) Bonds</b>	Bonds that are a "general obligation" of the government agency issuing them, i.e. their repayment is not tied to a selected revenue stream. Bond elections in a school district must be approved by a two-thirds or 55% vote of the electorate, depending on the bond program, but state bond measures require only a majority vote.

# Glossary of Common School Finance Terms - TAXES

Term	Description
<b>GANN Limit</b>	A limit on the appropriation of tax revenues of all levels of California government imposed by Proposition 4, an initiative passed in November 1979 (ref. Article XIII B of the California Constitution). Using 1978-79 as a base year, subsequent years' limits have been adjusted for: (1) an inflation increase which is currently equal to the annual change in California per capita personal income, and (2) the change in population, which for school agencies is the change in ADA. Although officially called "Appropriation Limits," these limits are commonly called "Gann Limits" after Paul Gann, the author of Proposition 4.
<b>Maintenance Assessment Districts</b>	A methodology for local agencies, including school agencies, to charge property owners a fee for the benefit derived by the property as a result of local agency service improvements. (See Lighting and Landscape Act of 1972, Section 22500 of the Street and Highways Code). Originally, school agencies were allowed to impose the "fee" by a vote of the local governing board only, by merely showing a benefit to each fee payer. Now, however, a school agency must hold an election before such a fee can be levied.
<b>Parcel Tax</b>	A special tax that is a flat amount per parcel and not ad valorem based (i.e., not based on the assessed value of the property). Parcel taxes must be approved by a two-thirds vote of the electorate. See Government Code Section 50079, et al.
<b>Prior Year Taxes</b>	Tax revenues that had been delinquent in a prior year and that are received in the current fiscal year. These revenues offset state aid in the current year in the LCFF.
<b>Proposition 13</b>	An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Under Proposition 13, the maximum total property tax rate for all government operations—including school agencies, cities, counties, and special districts—is 1% of assessed value and additional property tax levies may only be made for voter approved debt. Proposition 13 also defined assessed value and required a two-thirds vote to levy any special purpose tax.

# Glossary of Common School Finance Terms - TAXES

Term	Description
<b>Serrano v. Priest</b>	In 1974, the California Superior Court in Los Angeles County ruled in the <i>Serrano v. Priest</i> case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the “Equal Protection” clause of the California Constitution. This ruling established certain standards under which the school finance system would be constitutional and was upheld by the California Supreme Court in 1976. In 1983, the California Superior Court in Los Angeles County ruled that the system of school finance in effect at that time was in compliance with the earlier Court order. After several appeals, in March 1989, all of the plaintiffs in the case agreed to dismiss their legal challenges, thereby settling <i>Serrano</i> as a legal issue.
<b>Secured Roll</b>	That portion of the assessed value that is stationary, i.e., land and buildings. See also <i>Unsecured Roll</i> . The secured roll averages about 90% of the taxable property in a district.
<b>Supplemental Roll</b>	An additional property tax assessment for properties that are sold or newly constructed that reflect a higher market value than on their prior lien date. By taxing this increase in assessed value immediately—rather than waiting until the next lien date—additional property taxes are generated.
<b>Unsecured Roll</b>	That portion of assessed property that is movable, such as boats, planes, etc.

# Glossary of Common School Finance Terms - Personnel

Term	Description
<b>CalPERS</b>	California Public Employees' Retirement System. State law requires that classified employees and their employer contribute to this retirement fund.
<b>CalSTRS</b>	California State Teachers' Retirement System. State law requires that certificated employees, their employer, and the state contribute to this pension fund.
<b>Certificated Staff</b>	School employees who hold positions for which a credential is required by the state – teachers, librarians, counselors and most administrators.
<b>Classified Staff</b>	School employees who hold positions that do not require a credential, like instructional aides, custodians, clerical support, cafeteria workers, bus drivers, etc.
<b>Credentialed Teacher</b>	One holding a credential to teach issued by the State Commission on Teacher Credentialing. A credential is issued to those who have successfully completed all college training and courses required by the State, have graduated from an accredited college or university, have met any other state requirements and have passed the California Basic Education Skills Test (CBEST).
<b>Full-Time Equivalent (FTE)</b>	The ratio of time expended in a part-time position to that of a full-time position.
<b>Transitional Kindergarten (TK)</b>	A developmentally appropriate program offered to children (at ages 4 or 5) that are too young to start Kindergarten in that year. Essentially, California offers a two-year Kindergarten program.

# Glossary of Common School Finance Terms - EXPENSES

Term	Description
<b>Consumer Price Index (CPI)</b>	A measure of the cost-of-living compiled by the United States Bureau of Labor Statistics. Separate indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of inflation
<b>Contribution</b>	The expenditure of general purpose funds in support of a categorical program, i.e., the categorical expense requires a contribution from the district's General Fund for support. This occurs in most districts and county offices that provide special education and transportation. Contributions to other programs may be caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.
<b>Encroachment</b>	The expenditure of school districts' general purpose funds in support of a categorical program, i.e. the categorical expense encroaches into the district's general fund for support. Encroachment occurs in most districts and county offices that provide special education and transportation. Other encroachment is caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.
<b>Indirect Expense and Overhead</b>	Those elements of indirect cost necessary to the operation of the district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be separately identified. Indirect costs are allocated to all programs in a school agency as a percentage of direct and allocated costs for each program.
<b>Mandated Costs</b>	School district expenses that occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations. See Senate Bill (SB) 90, 1977, and also Proposition 4, 1979.
<b>Unencumbered Balance</b>	That portion of an appropriation or allotment not yet expended or obligated.



# Glossary of Common School Finance Terms - COMPLIANCE

Term	Description
<b>Class Size Penalties</b>	The penalties imposed on school districts that have classes in excess of certain maximum sizes. (Class size penalties result in a reduction in ADA which, in turn, results in a loss in revenue limit income.) See Education Code Sections 41376 and 41378.
<b>Criteria and Standards</b>	Local district budgets must meet state-adopted provisions of “criteria and standards.” These provisions establish minimum fiscal standards that school districts, county offices of education and the State use to monitor district fiscal solvency and accountability. See Education Code Sections 33127 et seq.
<b>Individualized Educational Program (IEP)</b>	A written agreement between a school agency and parents or guardians of a disabled child specifying an educational program tailored to the needs of the child, in accordance with federal PL 94-142 regulations. An IEP team is comprised of a certified district employee who is qualified to supervise special education, the child’s teacher, one or both parents, the child, if appropriate, and other individuals at the discretion of the parent or school. The IEP must include a statement of the child’s present levels of educational performance, a statement of annual goals and short term instructional objectives, a statement of the specific special education and related services to be provided to the child, the extent to which the child will participate in regular education programs, the projected dates for starting services, appropriate objective criteria, evaluation procedures, and schedules for determining, on at least an annual basis, whether the short term instructional objectives are being achieved.
<b>PL94-142</b>	Federal law that mandates a free appropriate public education (FAPE) for all disabled children. Also known as IDEA, the Individuals with Disabilities Education Act.
<b>Sunset</b>	The termination of a categorical program. A schedule is in current law for the Legislature to consider the “sunset” of most state categorical programs. If a program sunsets under this schedule, the funding for the program shall continue for the general purposes of the program, but the specific laws and regulations shall no longer apply.
<b>Waivers</b>	Permission from the State Board of Education—or, in some cases, from the Superintendent of Public Instruction—to set aside the requirements of an Education Code provision upon the request of a school district. See Education Code Section 33050.