

Glossary

At-risk student – Students who are directly certified to receive free lunches, as defined by TDOE.

Basic Education Program (BEP) – The funding formula through which state education dollars are generated and distributed to Tennessee schools.

Certified Employees – Employees that have acquired a state teaching license, such as teachers, counselors, librarians, instructional coaches, and school administrators.

Classified Employees – School employees who are not required to hold teaching credentials, such as bus drivers, secretaries, custodians, instructional aides, and some management personnel.

English-Language Learners (ELL) – Non-native English speakers who are seeking to become fully proficient in English.

General Purpose funds (GP) – Revenue granted to school districts by state and local government for "general purposes." Districts can decide how the money is spent, within the constraints of certain laws and regulations.

General Purpose fund balance – Funds remaining in the general purpose fund after all expenditure commitments have been met for the given fiscal year.

Individualized Education Program (IEP) – A document that is developed for each public school child who needs special education. An IEP is an individualized document that is designed to meet the unique needs of a particular child.

Local option sales tax – Tax levied by a city or county on items that are also subject to the state's sales or use tax. The local tax rate can be as high as 2.75%.

Special Education IDEA – The Individuals with Disabilities Education Act (IDEA) is a federal law that makes available a free appropriate public education to eligible children with disabilities throughout the nation and ensures special education and related services to those children.

Title I – A federal law that provides financial assistance to local educational agencies (LEAs) and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards.

Title IIa – A federal law that provides financial assistance aimed at providing students from low-income families and minority students with greater access to effective educators.