

2019

# Approved Budget

## Prince Edward County Public Schools

Presented: June 27, 2018



Barbara A. Johnson, Ed. D.  
Superintendent



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## Prince Edward County Public Schools

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### School Board of Education Goals:

- The Board will strive to create an environment of academic excellence for all students while meeting and exceeding accreditation requirements.
  - The Board will advocate in the community as the educational policy leader in order to strengthen engagement with family, school, business, and community.
  - The Board will provide and support a safe, orderly, and nurturing environment for students and staff.
  - The Board will effectively use and manage operational resources, demonstrate fiscal responsibility, and promote transparency.
  - The Board will provide and support efforts to attract and retain highly qualified staff.
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## Executive Summary

The Prince Edward County Public School Board approved the FY 2018-2019 Operating Budget at its June 27, 2018 financial closeout meeting. The Approved Budget is based on a projected Average Daily Membership (ADM) of 1950 students, and includes recommendations from the instructional staff and administration.

The 2018-2019 Approved Budget includes \$24,960,152 for school operating funds, which reflects level local operational funding. The food service Approved Budget is \$1,301,000; therefore, Prince Edward County Public Schools is requesting a total budget of \$26,261,152.

The budget reflects the division's commitment to providing regionally competitive salaries to its teachers by securing a 2% pay increase, and includes an increase in division-wide health insurance costs. Further, the division is continuing its commitment to Science, Technology, Engineering, and Mathematics (STEM) programming by expanding its resources K-12.

As we continue to unite in excellence and support innovative teaching and learning for our students, we have developed a budget that is transparent and facilitates improved academic performance through the support and retention of qualified staff. To that end, we present the FY 2018-2019 Approved Budget to the Prince Edward County Board of Supervisors for review and categorical appropriations.



## Approved Revenue Budget (by Category) - Operations

	Approved 2017-2018 2,040 ADM	Approved 2018-2019 1,950 ADM	Difference	% Change
Federal Funds	\$2,074,751	\$1,848,257	-\$226,494	-10.92%
State Funds	11,791,139	11,375,561	-415,578	-3.52%
State Sales Tax	2,946,914	2,860,777	-86,137	-2.92%
State Grants	24,896	50,000	25,104	100.84%
Other	459,785	384,573	-75,212	-16.36%
Debt Service	601,687	601,358	-329	-0.05%
Local Funds	7,839,297	7,839,626	329	0.00%
<b>Total Budget</b>	<b>\$25,738,469</b>	<b>\$24,960,152</b>	<b>-\$778,317</b>	<b>-3.02%</b>

Federal Funds Budget, 2018-2019

<b><u>Federal Funds</u></b>	<b>Approved Budget 2017-2018</b>	<b>Approved Budget 2018-2019</b>	<b>\$ Increase (Decrease)</b>	<b>% Change</b>
Title I	\$979,967	\$959,067	-\$20,900	-2.13%
Title II - Part A	171,293	146,930	-24,363	-14.22%
Title III	2,835	2,835	0	0.00%
Title IV - Part B 21st Century	174,891	0	-174,891	-100.00%
Title VI - Part B	47,940	41,600	-6,340	-13.22%
Pre-School Handicapped	19,410	19,410	0	0.00%
6B Flow-Thru	620,894	620,894	0	0.00%
Perkins/ Career & Technical	57,521	57,521	0	0.00%
<b>Total</b>	<b>\$2,074,751</b>	<b>\$1,848,257</b>	<b>-\$226,494</b>	<b>-10.92%</b>

## State Conference Budget, 2018-2019

	<b>Approved 2017-2018 2,040 ADM</b>	<b>Conference Approved 2018-2019 1,950 ADM</b>	<b>Difference</b>
<b>SOQ PROGRAMS</b>			
Basic Aid	6,268,303	6,027,146	-241,157
Sales Tax	2,946,914	2,860,777	-86,137
Textbooks	148,323	125,700	-22,623
Vocational Education	236,441	169,781	-66,660
Gifted Education	66,204	62,420	-3,784
Special Education	840,379	740,295	-100,084
Prevention, Intervention, Remediation	420,190	391,994	-28,196
VRS Retirement	943,062	830,179	-112,883
Social Security	410,732	377,014	-33,718
Group Life	28,373	26,216	-2,157
English as Second Language	22,136	25,842	3,706
Remedial Summer School	77,644	131,041	53,397
SOQ SUBTOTAL	12,408,701	11,768,405	-640,296
<b>INCENTIVE PROGRAMS</b>			
At-Risk	351,853	467,422	115,569
Small School Division Enrollment Loss	0	98,625	98,625
Compensation Supplement	67,098	0	-67,098
Early Reading Specialists Initiative	21,316	0	-21,316
Math/Reading Instruction Specialists	0	41,922	41,922
Technology VPSA Grant	128,000	128,000	0
INCENTIVE SUBTOTAL	568,267	735,969	167,702
<b>CATEGORICAL PROGRAMS</b>			
Special Educ. Homebound	8,453	12,337	3,884
Spec. Educ. Detention	291,437	338,913	47,476
Spec. Educ. Jail	16,257	16,706	449
CATEGORICAL SUBTOTAL	316,147	367,956	51,809
<b>LOTTERY FUNDED PROGRAMS</b>			
At-Risk	101,161	0	-101,161
VA Preschool Initiative	275,848	332,092	56,244
Early Reading Intervention	54,064	62,058	7,994
Mentor Teacher Program	5,476	4,964	-512
K-3 Primary Class Size Reduction	551,468	475,497	-75,971
SOL Algebra Readiness	39,367	39,043	-324
Project Graduation	5,655	6,783	1,128
ISAEP - GED	7,859	7,859	0
Career Technical Education	33,679	25,814	-7,865
Supplemental Lottery Per Pupil	370,361	409,898	39,537



	LOTTERY SUBTOTAL	1,444,938	1,364,008	-80,930
<b>SCHOOL STATE FUNDS</b>		<b>14,738,053</b>	<b>14,236,338</b>	<b>-501,715</b>
School Lunch		11,182	10,568	-614
School Breakfast		7,721	11,284	3,564
<b>TOTAL STATE FUNDS</b>		<b>14,756,955</b>	<b>14,258,190</b>	<b>-498,765</b>

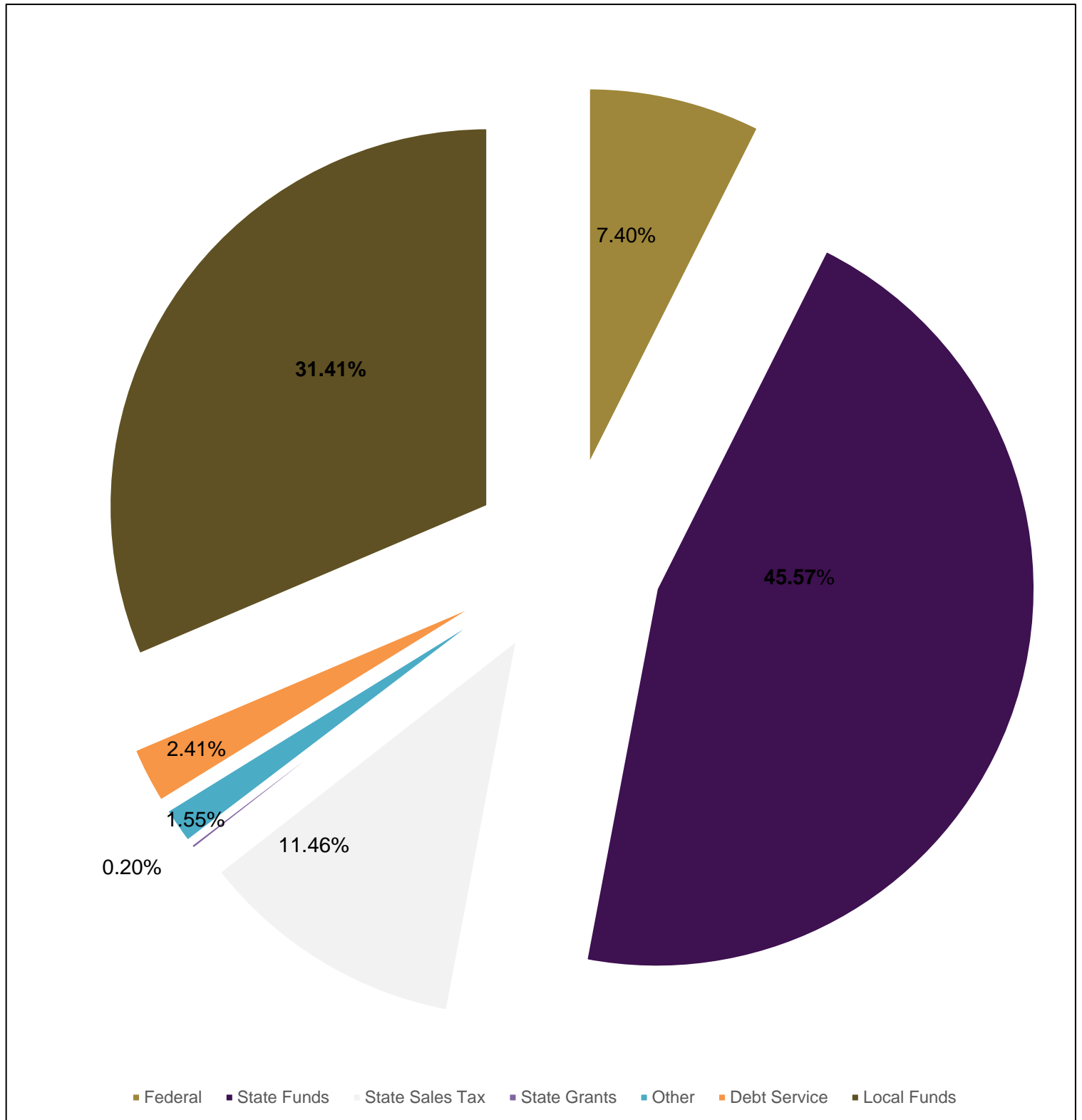
## State Grants Budgets, 2018-2019

	Approved Budget 2017-2018	Approved Budget 2018-2019	\$ Increase (Decrease)	% Change
Vision Consortium	\$3,896	\$0	-\$3,896	-100.00%
Jobs for Virginia Grads	21,000	50,000	29,000	138.10%
<hr/> Total	<hr/> \$24,896	<hr/> \$50,000	<hr/> \$25,104	<hr/> 100.84%

## Other Revenue Budget, 2018-2019

<u>Other Revenue</u>	Approved Budget 2017-2018	Approved Budget 2018-2019	Difference	% Change
Rebates/Refunds	\$35,000	\$25,000	-\$10,000	-28.57%
Insurance Adjustments	10,000	8,000	-2,000	-20.00%
Sale of Surplus	8,000	4,000	-4,000	-50.00%
Rental of Property	20,000	20,000	\$0	0.00%
Miscellaneous	110,000	50,000	-60,000	-54.55%
Medicaid Reimbursements	110,000	110,000	\$0	0.00%
Alternative School Reimbursement	49,371	50,159	788	1.60%
Security Grant	44,495	44,495	0	0.00%
County Diesel Usage	25,000	25,000	0	0.00%
E-Rate	47,919	47,919	0	0.00%
<hr/> Total	\$459,785	\$384,573	-\$75,212	-16.36%

## Summary of Approved Revenue by Source Category, 2018-2019



## Approved Expenditures Budget (by Category) – Operations

	Approved 2017-2018 2,040 ADM	Requested 2018-2019 1,950 ADM	\$ Increase (Decrease)	% Change
Instruction	\$18,703,993	\$18,136,940	-\$567,053	-3.03%
Administration, Health, Attendance	1,572,492	1,550,068	-22,424	-1.43%
Pupil Transportation	1,892,860	1,698,028	-194,832	-10.29%
Operation/Maintenance	1,675,318	1,692,306	16,988	1.01%
Facilities	194,495	194,495	0	0.00%
Debt Service	601,687	601,358	-329	-0.05%
Technology	1,097,624	1,086,957	-10,667	-0.97%
<b>Total Budget</b>	<b>\$25,738,469</b>	<b>\$24,960,152</b>	<b>-\$778,317</b>	<b>-3.02%</b>

## Instruction (6100)

		Approved Budget 2017-2018	Approved Budget 2018-2019	\$ Increase (Decrease)	% Change
61000	Classroom Instruction	\$15,449,747	\$14,915,017	-\$534,730	-3.46%
61200	Instructional Support (Guidance, Social Work, Homebound)	588,782	595,652	6,870	1.17%
61310	Instructional Support (Improvement of Instruction)	781,531	752,457	-29,074	-3.72%
61320	Instructional Support (Media Services)	262,997	270,960	7,963	3.03%
61400	Instructional Support (School Administration)	1,620,936	1,602,854	-18,082	-1.12%
<hr/> Total Line 61000		\$18,703,993	\$18,136,940	-\$567,053	-3.03%

## Administration, Health, and Attendance (62000)

		Approved Budget 2017-2018	Approved Budget 2018-2019	\$ Increase (Decrease)	% Change
62100	Administration	\$1,231,800	\$1,220,366	-\$11,434	-0.93%
62200	Health & Attendance	340,692	329,702	-10,990	-3.23%
<hr/> Total Line 62000		\$1,572,492	\$1,550,068	-\$22,424	-1.43%

## Pupil Transportation (63000)

		Approved Budget 2017-2018	Approved Budget 2018-2019	\$ Increase (Decrease)	% Change
63100	Management & Direction	\$176,344	\$186,179	\$9,835	5.58%
63200	Vehicle Operation Services	1,153,895	1,035,913	-117,982	-10.22%
63300	Monitoring Services	45,460	41,510	-3,950	-8.69%
63400	Vehicle Maintenance Services	487,161	404,426	-82,735	-16.98%
63500	Bus Purchases	0	0	0	0.00%
63600	Other Vehicle Purchases	30,000	30,000	0	0.00%
<hr/> Total Line 63000		\$1,892,860	\$1,698,028	-\$194,832	-10.29%



## Operations and Maintenance (64000)

		Approved Budget 2017-2018	Approved Budget 2018-2019	\$ Increase (Decrease)	% Change
64100	Management & Direction	\$107,192	\$113,468	\$6,276	5.85%
64200	Building Services	1,422,626	1,434,338	11,712	0.82%
64300	Grounds Services	10,000	10,000	0	0.00%
64400	Equipment Services	120,000	120,000	0	0.00%
64500	Vehicle Services	15,000	14,000	-1,000	-6.67%
64600	Security Services	500	500	0	0.00%
<hr/> Total Line 64000		\$1,675,318	\$1,692,306	\$16,988	1.01%

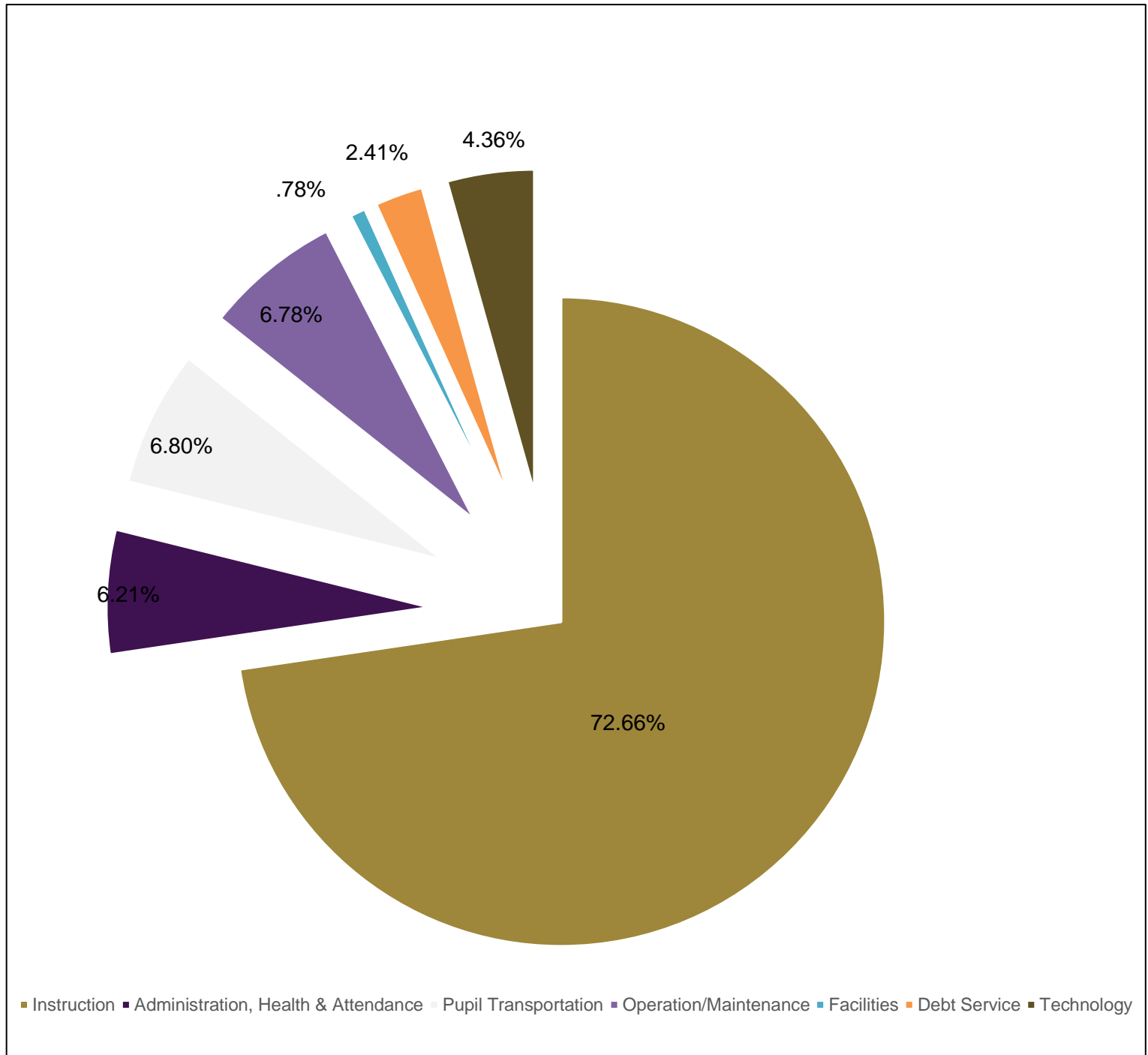
## Facilities (66000) and Debt Service (67000)

		Approved Budget 2017-2018	Approved Budget 2018-2019	\$ Increase (Decrease)	% Change
<b>66000 Facilities</b>					
66200	Site Improvements	\$194,495	\$194,495	\$0	0.00%
	<hr/> Total Line 66000	\$194,495	\$194,495	\$0	0.00%
 <b>67000 Debt Service</b>					
67100	Debt Service	\$601,687	\$601,358	-\$329	-0.05%
	<hr/> Total Line 67000	\$601,687	\$601,358	-\$329	-0.05%

## Technology (68000)

		<b>Approved Budget 2017-2018</b>	<b>Approved Budget 2018-2019</b>	<b>\$ Increase (Decrease)</b>	<b>% Change</b>
68100	Instruction	\$289,365	\$295,920	\$6,555	2.27%
68200	Support	538,678	545,577	6,899	1.28%
68300	Administration	105,250	114,545	9,295	8.83%
68400	Attendance	164,331	130,915	<b>-33,416</b>	<b>-20.33%</b>
<hr/> Total Line 68000		\$1,097,624	\$1,086,957	<b>-\$10,667</b>	<b>-0.97%</b>

## Summary of Approved Expenditures by Source Category, 2018-2019



## Approved Revenue Budget – Food Service

Revenue Category	Approved 2017-2018	Approved 2018-2019	Difference	% Change
School Food - State	\$18,903	\$20,000	\$1,097	5.80%
Fresh Fruit & Vegetable Grant	55,000	55,000	0	0.00%
Meal Reimbursement Federal	808,053	1,056,000	247,947	30.68%
Food Sales-Students	88,956	20,000	-68,956	-77.52%
Food Sales - Adults	5,000	4,000	-1,000	-20.00%
Food Sales-Ala Carte	75,000	75,000	0	0.00%
Catering	7,000	1,000	-6,000	-85.71%
Miscellaneous	7,000	10,000	3,000	42.86%
Rebates/Refunds	10,000	10,000	0	0.00%
Contingency Reserve	78,812	50,000	-28,812	-36.56%
<b>Total</b>	<b>\$1,153,724</b>	<b>\$1,301,000</b>	<b>\$147,276</b>	<b>12.77%</b>

## Approved Expenditure Budget – Food Service

	Approved Budget 2017-2018	Requested Budget 2018-2019	\$ Increase (Decrease)	% Change
Salary/Personnel	\$349,353	\$350,000	\$647	0.19%
Fringe Benefits	165,959	176,200	10,241	6.17%
Purchased Services	50,000	50,000	0	0.00%
Refunds	100	300	200	200.00%
Travel	2,000	4,500	2,500	125.00%
Materials/Supplies-Non Food	30,000	50,000	20,000	66.67%
Food Supplies	435,000	555,000	120,000	27.59%
Repairs	12,500	15,000	2,500	20.00%
Equipment	50,000	50,000	0	0.00%
Contingency Reserve	58,812	50,000	-8,812	-14.98%
<b>Total Line</b>	<b>\$1,153,724</b>	<b>\$1,301,000</b>	<b>\$147,276</b>	<b>12.77%</b>

## Appendices

- A. Debt Service
- B. Per Pupil Expenditures
- C. Region VIII Teacher Salary Scale Comparisons
- D. Teacher Salary Scales, 2018-2019
- E. Organizational Chart
- F. Glossary of Budget Terms

## Appendix A: Debt Service

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Totals
<b>Career Tech Addition</b>														
<b>Principal</b>	50,000	50,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000				415,000
<b>Interest</b>	18,709	16,159	13,736	11,582	9,540	7,470	5,400	3,330	1,148					87,074
<b>QZAB</b>														
<b>Principal</b>	60,425	60,425	60,425											181,275
<b>2nd QZAB</b>														
<b>Principal</b>	49,728	49,728	49,728	49,728	100,000									298,913
<b>Performance Contract</b>														
<b>Principal</b>	300,084	314,694	329,903	345,737	362,217	379,370	397,219	415,792	435,114	455,214	476,122	497,868	350,763	5,060,097
<b>Interest</b>	118,912	111,860	104,465	96,712	88,587	80,075	71,160	61,826	52,054	41,829	31,132	19,943	8,243	886,799
<b>Grand Total</b>														
<b>Total</b>	<b>597,858</b>	<b>602,866</b>	<b>603,257</b>	<b>548,759</b>	<b>605,344</b>	<b>511,915</b>	<b>518,779</b>	<b>525,948</b>	<b>533,316</b>	<b>497,043</b>	<b>507,254</b>	<b>517,811</b>	<b>359,006</b>	<b>6,929,155</b>



## Appendix B: Per Pupil Expenditures

Fiscal Year	ADM	Local	State	Sales Tax	Federal	Total
2012-13	2,282	\$3,707	\$4,657	\$1,210	\$1,706	\$11,280
2013-14	2,254	\$3,789	\$4,764	\$1,204	\$1,230	\$10,987
2014-15	2,150	\$3,774	\$4,952	\$1,324	\$1,233	\$11,283
2015-16	2,086	\$4,030	\$4,979	\$1,375	\$1,131	\$11,515
2016-17	2,105	\$3,284	\$5,396	\$1,381	\$1,214	\$11,275

## Appendix C: Region VIII Teacher Salary Scales, 2017-2018

	Minimum	5 Years	10 Years	15 Years	20 Years	25 Years	30 Years
Amelia	\$39,500	\$40,000	\$42,066	\$45,763	\$49,786	\$54,698	\$60,687
Appomattox	\$40,000	\$41,346	\$41,504	\$43,142	\$45,715	\$50,159	\$55,773
Brunswick	\$39,011	\$40,404	\$41,806	\$43,209	\$46,169	\$57,097	\$57,671
Buckingham	\$41,979	\$41,979	\$42,344	\$44,170	\$45,994	\$53,295	\$57,920
Charlotte	\$38,500	\$41,133	\$41,566	\$42,310	\$44,828	\$47,346	\$50,243
Cumberland	\$37,784	\$37,784	\$46,065	\$46,065	\$54,346	\$54,346	\$54,346
Greenville	\$43,474	\$45,713	\$47,322	\$49,736	\$52,273	\$54,939	\$57,742
Halifax	\$38,847	\$38,847	\$39,072	\$40,445	\$42,216	\$45,791	\$49,671
Lunenburg	\$37,407	\$39,300	\$41,274	\$43,247	\$49,681	\$50,142	\$50,852
Mecklenburg	\$38,037	\$39,559	\$40,705	\$42,999	\$45,865	\$48,158	\$52,744
Nottoway	\$40,097	\$41,927	\$44,057	\$46,719	\$49,381	\$52,044	\$57,567
Prince Edward	\$38,623	\$40,530	\$40,530	\$41,667	\$43,932	\$47,664	\$52,499
Comparison to Prince Edward	7 higher 4 lower	5 higher 6 lower	10 higher 1 lower	10 higher 1 lower	10 higher 1 lower	9 higher 2 lower	8 higher 3 lower

### Supplemental Salary Schedule for Prince Edward County Public Schools

BA + 9	\$415
BA + 18	\$825
BA + 27	\$1,235
Masters	\$2,160
MA + 15	\$2,985
MA + 30	\$3,395
Education Specialist	\$3,550
Doctorate	\$3,808
National Board Cert.	\$1,000

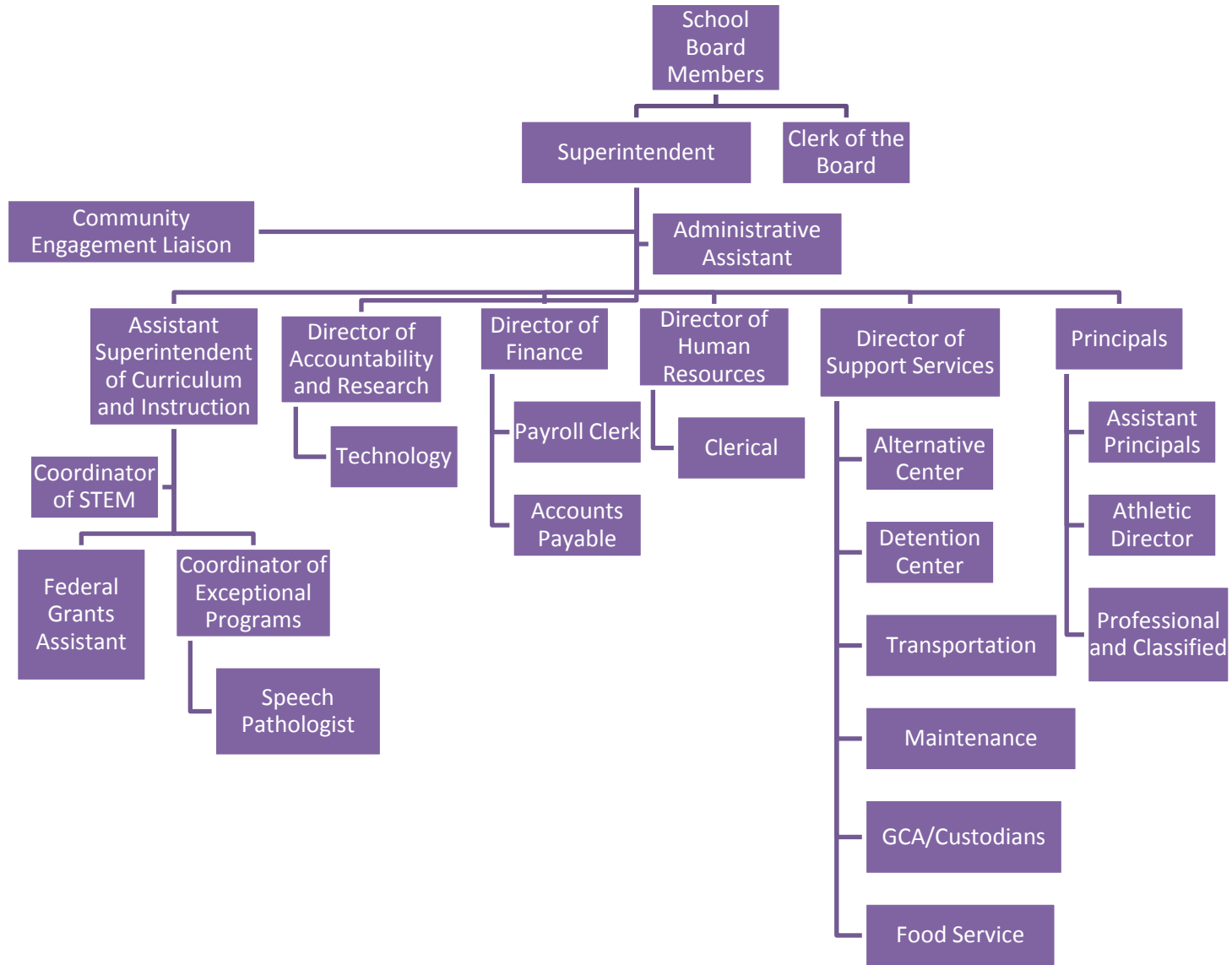
\*Note – Information compiled from the VEA 2017-2018 Benchmarks by School Division

## Appendix D: Teacher Salary Scales, 2018-2019

Experience	Probation	Career	Master	Supplemental Salary Schedule:
0	38,944			BA+ 9 \$415
1	39,723			BA+ 18 \$825
2	39,744			BA +27 \$1,235
3	39,769			Masters \$2,160
4	39,794			MA+ 15 \$2,985
5	39,819	41,683		MA+ 30 \$3,395
6	39,844	41,703	43,115	Education Specialist \$3,550
7	39,869	41,723	43,135	Doctorate \$3,808
8	39,894	41,743	43,155	National Board Cert. \$1,000
9	39,919	41,763	43,175	
10	40,319	41,783	43,215	
11	41,316	41,803	43,235	Certified transcripts must be on file in the office of the Director of Human Resources by September 1, 2018 for an additional salary increment. Transcripts received after September 1, 2018 to include Associate, Bachelor's or Master's Degree will be pro-rated for the remainder of the year . Degrees and graduate hours must be earned from an accredited college or university.
12	41,568	41,823	43,255	
13	41,829	42,099	43,275	
14	42,342	42,425	43,295	
15	42,625	42,853	43,315	
16	43,053	43,323	43,583	
17	43,479	43,762	44,048	
18	44,329	44,046	44,313	
19	44,604	44,616	44,928	Employees retiring from the VRS System may receive up to \$1.50 per year of employment with Prince Edward County Schools. These payments, up to \$45.00 per month are available to defray medical insurance premiums. The availability of this benefit terminates when medicare eligibility is attained.
20	44,899	45,183	45,467	
21	45,610	45,894	46,181	
22	46,320	46,605	46,888	
23	47,031	47,315	47,598	
24	47,883	48,168	48,452	
25	48,734	49,021	49,304	<b>Probationary (one year contract teacher)</b>
26	49,588	49,873	50,159	1. Must have a current teaching certificate.
27	50,583	50,867	51,150	2. Must have Bachelor's Degree.
28	51,577	51,861	52,148	
29	52,572	52,856	53,140	<b>Career Teacher (200 day contract)</b>
30	53,708	53,994	54,276	1. Must have a current Collegiate Professional Certificate which is renewable for the regular five (5) year period.
31	54,844	55,130	55,415	2. Must have a Continuing Contract from Prince Edward County School Board.
32	55,982	56,264	56,552	
33	57,262	57,545	57,828	
34	58,684	58,966	59,251	
35	60,243	60,529	60,812	<b>Master Teacher (200 day contract)</b>
36	60,529	60,812	61,240	1. Must have Master's Degree.
37	60,812	61,099	61,523	2. Must have Postgraduate Professional Teaching Certificate or the equivalent certificate of Pupil Personnel Services.
38	61,099	61,382	61,808	3. Must have six successful years of teaching experience, of which two (2) years must be in Prince Edward County Public Schools.
39	61,382	61,666	62,091	
40	61,666	61,950	62,376	
41	61,950	62,232	62,660	
42+	62,232	62,519	64,749	4. Must have a Continuing Contract from Prince Edward County School Board.

This salary schedule is subject to the approval of the 2018-2019 budget, and the appropriation of funds by the Prince Edward County Board of Supervisors.

**Appendix E: Organizational Chart, 2018-2019**



## Appendix F: Glossary of Budget Terminology

**Appropriation** - An authorization made by Board of Supervisors on request of the School Board which permits the school administrative staff to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

**Budget** - A plan of financial operation comprised of an estimate of Approved expenditures for a fiscal year and the Approved means of funding those expenditures (revenue estimates)

**Budget Timeline** - The schedule of key dates that the School Board will follow in the preparation and adoption of the budget

**Capital Improvement Plan** – The plan for capital expenditures to be incurred each year over a fixed period of five years setting forth each capital project, identifying the expected beginning and ending date for each project, and the estimated amount to be expended in each year

**Debt Service** - Payment of interest and repayment of principal on School debt incurred for capital projects

**Expenditure** - The cost of goods received or services rendered whether payment for such goods and services has been made or not

**Fiscal Year** - Accounting period extending from July 1 to the following June 30 for the County of Prince Edward and School Board

**Fringe Benefits** - Payments required as part of regular employee compensation including retirement system contributions, State group life insurance, social security, and health and dental insurance premiums

**FTE** - A full-time equivalent (FTE) position equals 10 months for teaching employees and 12 months for administrative and classified employees (bus driver, aide, and food service employee FTEs are based on 10 months)

**Goal** - A concise statement of an overall priority of the School Board

**Grant** - A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the Federal and State governments for specified purposes

**Indirect Fringe Benefits** - Employee benefits not paid directly to all employees, but benefits that may accrue to individual employees based on legal requirements or local regulations. The benefits include worker's compensation coverage, and terminal leave

**Objective** - The measurable functions that a School program must accomplish in order to achieve the school division goals

**Priority** - Educational initiative established by the School Board for accomplishment as the result of public input

**Program** - A term used to describe a School department or cost center with distinct objectives and activities

**Approved Budget** - The budget Approved by the School Board for final adoption based on current State, federal and local revenue estimates to be presented to the Board of Supervisors for approval and appropriation

**Revenue** - A term used to represent income to a specific fund

**School Budget** - The portion of the overall County General Fund budget under the control of the School Board for the operation of the Prince Edward County Public Schools

