

# FY 2027 PROPOSED BUDGET

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Dr. Daniel Hornick, Superintendent  
March 16, 2026



# FY2027 BUDGET

## CHALLENGES & PRIORITIES

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### **Declining ADM Projections**

*Impacts State Support, Increased reliance on Local Funding to meet SOQ mandated staffing levels & program requirements*

### **Rising Health Insurance Costs**

*Commitment to absorb without impact to staff*

### **Identifying Opportunities for Savings**

*Staffing levels, Evaluation of alternative solutions for contracted services*

### **Minimize New Costs**



# OPERATING PRIORITIES

## INCREASED FUNDING OFFSET BY SAVINGS IDENTIFIED

Staff Raises 3%	.....\$1,495,000
Absorb 21% Increase in Health Insurance Premiums	.....\$1,248,000
\$1,500 State Bonus (Local Match Requirement)	.....\$668,000
Increase in SPED Services	.....\$391,000
Increase in Facility Utilities & Transportation Fuel Costs	.....\$220,000
Camera Subscriptions	.....\$70,000
Stipend Increases (Buddies & Mentors)	.....\$21,000
New Sports Assistant Coach Stipends	.....\$11,000
Band Instrument Replacement Programs (Middle)	.....\$20,000
<b>TOTAL COST INCREASES</b>	<b>.....\$4,144,000</b>
LESS: VRS Rate Reductions	.....(\$457,000)
Net Staffing Savings (Enrollment Decline)	.....(\$305,000)
<b>TOTAL COST SAVINGS</b>	<b>.....(\$762,000)</b>
<b>NET FUNDING IMPACT</b>	<b>.....\$3,382,000</b>





# PRIORITIES

## CAPITAL REQUESTS

Bus Replacement Program:

5 Regular + 2 Special Needs .....\$1,167,000  
 (New Debt Service - Principal & Interest Repayments)

Capital Repairs/Maintenance Fund 2321\*:

Facility Improvements.....\$270,000  
 HVAC & Energy Saving Improvements.....\$228,000  
 Roofing Improvements.....\$150,000  
 Athletic Facilities & Grounds Improvements.....\$100,000  
 Custodial & Grounds Equipment Replacements.....\$30,000  
**Total Funds - FY2027 Budget.....\$778,000**

\* Reduction of \$350K from FY2026 Capital Repairs/Maintenance budget.

**School Debt Service Fund**  
(2323)

This fund is a restricted fund used to accumulate resources for, and pay the principal and interest on, long-term debt, typically for capital projects, school bus leases, and energy performance contracts.

**School Capital Projects Fund**  
(2321)

This fund is a capital projects fund used to account for financial resources to be used for the acquisition or construction of capital assets for Orange County Public Schools.



**OPERATING FUND**

# BUDGET REVENUES

## School Operating Fund (2205)

This fund is the primary OCPS fund and accounts for revenues and expenditures necessary for the day-to-day operation of OCPS. Financing is provided by the State and Federal Governments as well as contributions from the County.

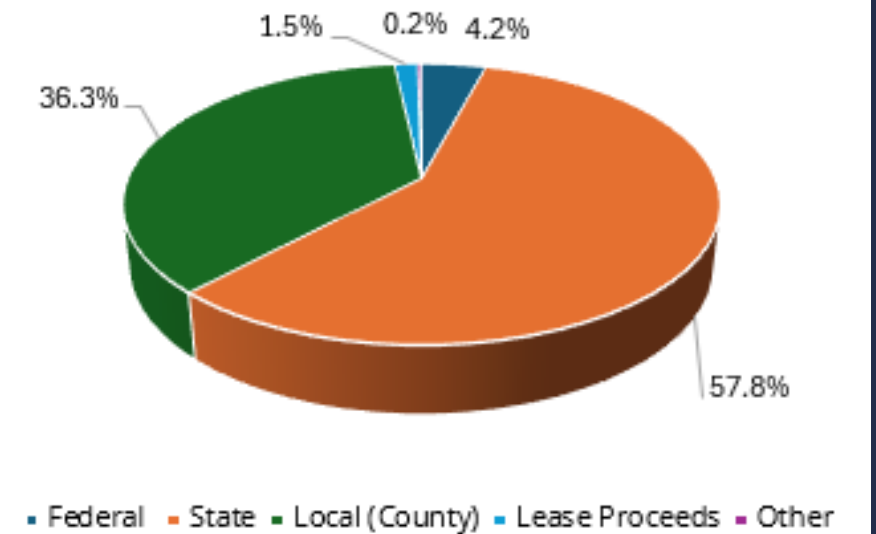
### OPERATING FUND REVENUE SUMMARY

2026-2027

(Based on 4,582.45 ADM)

Funding Source	FY2026 ADOPTED BUDGET	FY2027 PROPOSED BUDGET	Change	
Federal	\$3,021,646	\$3,236,683	\$215,037	
State	42,922,959	45,019,368	2,096,409	
Local (County)	24,711,195	28,236,691	3,525,496	
Lease Proceeds	1,331,217	1,166,744	(164,473)	
Other	274,124	187,873	(86,251)	
<b>Total</b>	<b>\$72,261,141</b>	<b>\$77,847,359</b>	<b>\$5,586,218</b>	<b>7.7%</b>

### Funding Composition





**OPERATING FUND**

# BUDGET

## FEDERAL REVENUES

### FEDERAL REVENUES ESTIMATES PROPOSED

2026-2027

(Based on 4,582.45 ADM)

Category	FY2026 ADOPTED BUDGET	FY2027 PROPOSED BUDGET	Change	
TITLE I PART A	\$1,060,074	\$1,109,662	\$49,588	
TITLE II PART A	153,797	136,466	(17,331)	
TITLE III PART A	34,012	34,196	184	
TITLE IV	54,992	49,516	(5,476)	
TITLE VI-B IDEA	1,285,599	1,469,417	183,818	
MEDICAID	279,522	282,668	3,146	
JROTC	80,762	81,870	1,108	
CARL PERKINS	72,888	72,888	-	
<b>Total</b>	<b>\$3,021,646</b>	<b>\$3,236,683</b>	<b>\$215,037</b>	<b>7.1%</b>

#### Title 1, Part A Funds

Provides basic formula grants for schools aimed at providing all children significant opportunities to receive a fair, equitable, and high-quality education, and to close educational achievement gaps.

#### Title II, Part A Funds

Funding aimed at increasing student achievement by preparing, training, and recruiting high quality teachers and principals.

#### Title III, Part A Funds

Funding provided to strengthen language instruction for English Learners and immigrant students.

#### Title IV

Aimed in improving K-12 student achievement by providing well-rounded education, safe/healthy school environments, and educational technology.

#### Title VI-B IDEA

Funding provided by the Individuals with Disabilities Education Act for special education and related services for children with disabilities.

#### Medicaid Funds

The federal Medicaid program reimburses school divisions for health-related services for Medicaid-eligible students.

#### JROTC Funds

Funds provided through annual congressional appropriations for the Department of Defense (DOD) to support instructor costs and operational expenses such as uniforms, textbooks, and training equipment.

#### Carl Perkins Funds

Funding provided by the Strengthening Career and Technical Education for the 21<sup>st</sup> Century Act (Perkins V) aimed at developing more fully the academic knowledge, as well as the technical and employability skills of secondary and postsecondary students who elect to enroll in career and technical education programs and programs of study.



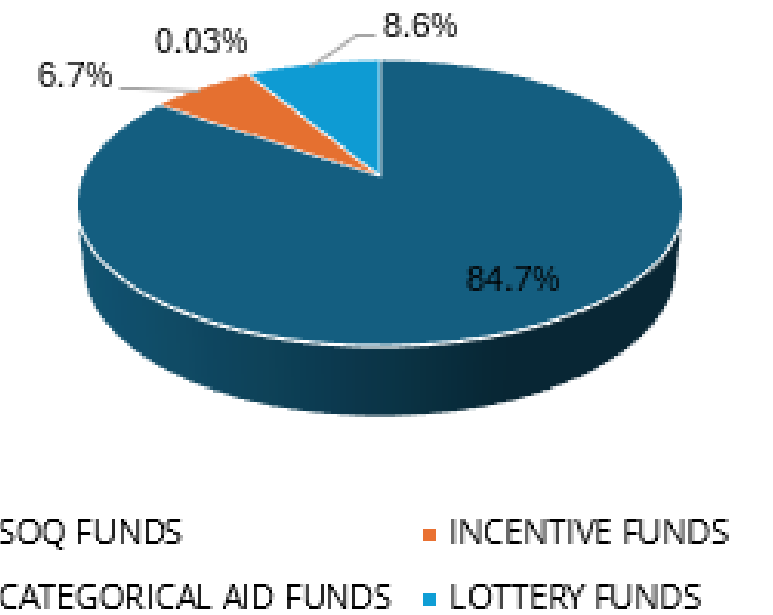
**OPERATING FUND**

# BUDGET STATE REVENUES

## STATE REVENUES ESTIMATES PROPOSED 2026-2027 (Based on 4,582.45 ADM)

Category	FY2026 ADOPTED BUDGET	FY2027 PROPOSED BUDGET	Change	
SOQ FUNDS	\$36,196,901	\$38,125,708	\$1,928,807	
INCENTIVE FUNDS	3,243,143	3,021,156	(221,987)	
CATEGORICAL AID FUNDS	15,408	14,266	(1,142)	
LOTTERY FUNDS	3,467,507	3,858,238	390,731	
<b>Total</b>	<b>\$42,922,959</b>	<b>\$45,019,368</b>	<b>\$2,096,409</b>	<b>4.9%</b>

## State Funding Composition



**State Funding** is drawn from the State General Fund (revenues from personal and corporate income taxes), Sales Tax (portion of state sales tax is dedicated to K-12 education), and Lottery Proceeds (100% of profits are used for public education).



**OPERATING FUND**

# BUDGET STATE REVENUES SOQ PROGRAMS

SOQ Programs	FY2026 ADOPTED BUDGET	FY2027 PROPOSED BUDGET	Change	
BASIC AID	\$19,278,122	\$19,547,478	\$269,356	
SALES TAX	7,707,796	8,275,207	567,411	
TEXTBOOKS	\$433,185	\$415,137	(18,048)	
VOCATIONAL EDUCATION - SOQ	467,972	885,430	417,458	
GIFTED EDUCATION - SOQ	\$173,122	\$171,878	(1,244)	
SPECIAL EDUCATION - SOQ	1,714,995	1,919,300	204,305	
SPECIAL EDUCATION - ADD ON	\$209,526	\$278,306	68,780	
RETIREMENT	2,063,945	1,882,841	(181,104)	
SOCIAL SECURITY	\$960,289	\$1,010,432	50,143	
GROUP LIFE	59,511	54,688	(4,823)	
AT-RISK	\$2,554,083	\$3,141,090	587,007	
ENGLISH AS SECOND LANGUAGE	490,668	449,725	(40,943)	
REMEDIAL SUMMER SCHOOL	\$83,687	\$94,196	10,509	
<b>Total SOQ Programs Revenue</b>	<b>\$36,196,901</b>	<b>\$38,125,708</b>	<b>\$1,928,807</b>	<b>5.3%</b>

## SOQ Funds

Funds provided by the Commonwealth to local school divisions for constitutionally mandated, minimum education requirements (Standards of Quality) for public schools, covering staffing, curriculum, and operational standards defined in Code of Virginia §§ 22.1-253.13:1-10. This funding level is then split between the State and Locality based on a Local Composite Index (LCI).



**OPERATING FUND**

# BUDGET

## STATE REVENUES

### INCENTIVE PROGRAMS

Incentive Programs	FY2026	FY2027	Change	
	ADOPTED BUDGET	PROPOSED BUDGET		
COMPENSATION SUPPLEMENT	\$1,482,186	\$738,771	(\$743,415)	
COMPENSATION BONUS	-	456,632	456,632	
VIRGINIA PRESCHOOL INITIATIVE 11	319,201	341,226	22,025	
SCHOOL MEALS EXPANSION	20,066	-	(20,066)	
REBENCHMARKING HOLD HARMLESS	1,157,756	1,195,427	37,671	
CTE STEM	-	2,600	2,600	
VIRGINIA WORKPLACE READINESS	-	2,500	2,500	
TECHNOLOGY STATE GRANT (VPSA)	284,000	284,000	-	
<b>Total Incentive Programs Revenue</b>	<b>\$3,263,209</b>	<b>\$3,021,156</b>	<b>(\$242,053)</b>	
<b>Less: School Meals Revenue</b>	<b>(20,066)</b>	<b>-</b>	<b>\$20,066</b>	
<b>Net Incentive Programs Revenue</b>	<b>\$3,243,143</b>	<b>\$3,021,156</b>	<b>(\$221,987)</b>	<b>(6.8%)</b>

### Incentive Funds

Funds provided by the Commonwealth to local school divisions for initiatives established by the Virginia General Assembly and the Department of Education designed to improve educational quality, student performance, and workforce recruitment by offering financial rewards, bonuses, or grants to schools, teachers, and students. These are not constitutionally mandated funds.



**OPERATING FUND**

# BUDGET STATE REVENUES CATEGORICAL AID PROGRAMS

	FY2026	FY2027		
<b>Categorical Aid Programs</b>	<b>ADOPTED BUDGET</b>	<b>PROPOSED BUDGET</b>	<b>Change</b>	
ADULT EDUCATION	\$28,201	\$28,201	\$0	
SCHOOL LUNCH	26,224	28,572	2,348	
SPECIAL EDUCATION - HOMEBOUND	6,185	5,155	(1,030)	
SPECIAL EDUCATION - JAILS	9,223	9,111	(112)	
<b>Subtotal Categorical Programs Revenue</b>	<b>\$69,833</b>	<b>\$71,039</b>	<b>\$1,206</b>	
Less: Adult Education & School Lunch	(54,425)	(56,773)	(2,348)	
<b>Total Categorical Aid Programs Revenue</b>	<b>\$15,408</b>	<b>\$14,266</b>	<b>(\$1,142)</b>	<b>(7.4%)</b>

## Categorical Aid Funds

Funding that is restricted for specific programs, purposes, or designated student populations that fall outside of the SOQ formula. These funds must be spent on programming for which they are allocated.



**OPERATING FUND**

# BUDGET STATE REVENUES LOTTERY PROGRAMS

Lottery Programs	FY2026	FY2027	Change	
	ADOPTED BUDGET	PROPOSED BUDGET		
FOSTER CARE	\$26,135	\$33,795	\$7,660	
AT-RISK	985,070	1,023,369	38,299	
EARLY READING INITIATIVE	181,760	213,958	32,198	
MENTOR TEACHING PROGRAM	5,078	4,385	(693)	
K-3 PRIMARY CLASS SIZE REDUCTION	548,214	596,119	47,905	
SCHOOL BREAKFAST	96,476	153,285	56,809	
SOL ALGEBRA READINESS	78,428	77,635	(793)	
PROJECT GRADUATION	6,465	8,965	2,500	
ISAEP (FORMERLY GED FUNDING)	8,027	8,027	-	
SPECIAL EDUCATION-REGIONAL TUITION	508,547	676,211	167,664	
CAREER AND TECHNICAL EDUCATION	17,233	39,325	22,092	
CTE EQUIPMENT	-	7,700	7,700	
CTE INDUSTRY CERTIFICATION	-	7,500	7,500	
SUPPLEMENTAL PER PUPIL ALLOCATION	1,102,550	1,087,460	(15,090)	
<b>Subtotal Lottery Revenue</b>	<b>\$3,563,983</b>	<b>\$3,937,734</b>	<b>\$373,751</b>	
Less: School Breakfast	(96,476)	(153,285)	(56,809)	
<b>Total Lottery Revenue</b>	<b>\$3,467,507</b>	<b>\$3,784,449</b>	<b>\$316,942</b>	<b>9.1%</b>

## Lottery Funds

By law, 100% of Virginia Lottery profits are dedicated to K-12 public education. These funds are distributed into two main categories: discretionary aid (one-third), which can be spent by the division based on infrastructure needs and operational priorities (Supplemental per Pupil Allocation), and specific programs (two-thirds), for key programing.

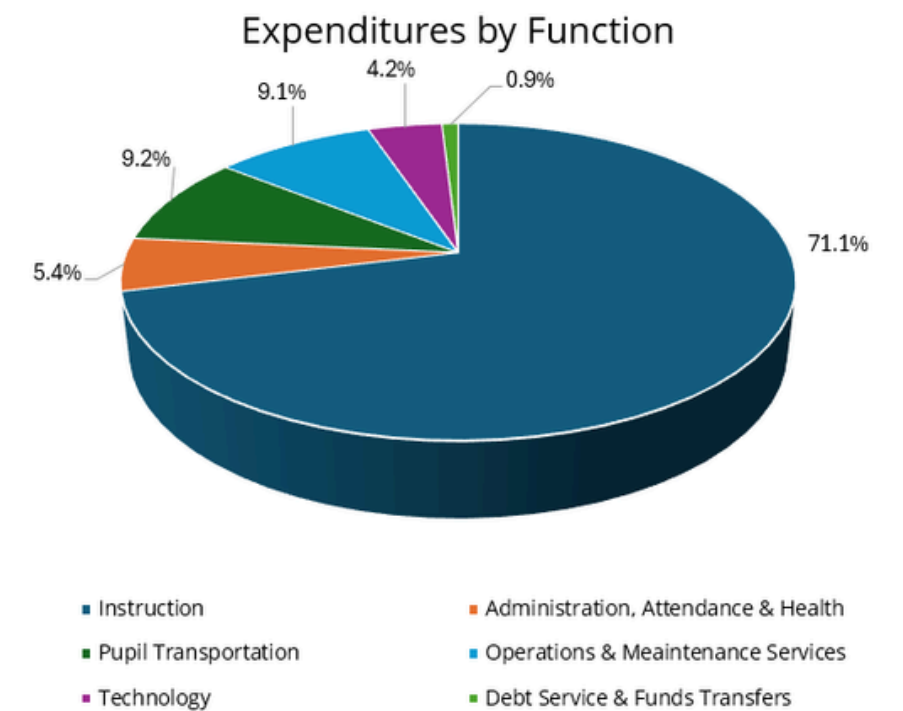
# BUDGET EXPENDITURES



**OPERATING FUND**

**OPERATING EXPENDITURES  
2026-2027  
(Based on 4,582.45 ADM)**

Function	FY2025 ACTUAL	FY2026 ADOPTED BUDGET	FY2027 PROPOSED BUDGET	Change	
Instruction	\$48,906,747	\$50,200,287	\$55,353,722	\$5,153,435	
Administration, Attendance & Health	3,909,678	3,776,149	4,207,397	431,248	
Pupil Transportation	6,383,139	7,203,997	7,148,723	(55,274)	
Facilities Acquisitions & Improvements	74,720	-	-	-	
Operations & Maintenance Services	6,874,416	6,858,213	7,109,801	251,588	
Technology	3,005,783	3,451,427	3,297,227	(154,200)	
Debt Service	767,437	771,066	730,489	(40,577)	
<b>Total</b>	<b>\$69,921,920</b>	<b>\$72,261,141</b>	<b>\$77,847,359</b>	<b>\$5,586,218</b>	<b>7.7%</b>



## Facilities Acquisitions & Improvements

Costs to construct and improve school facilities.

## Debt Service

Principal and interest payments on financing and lease agreements.

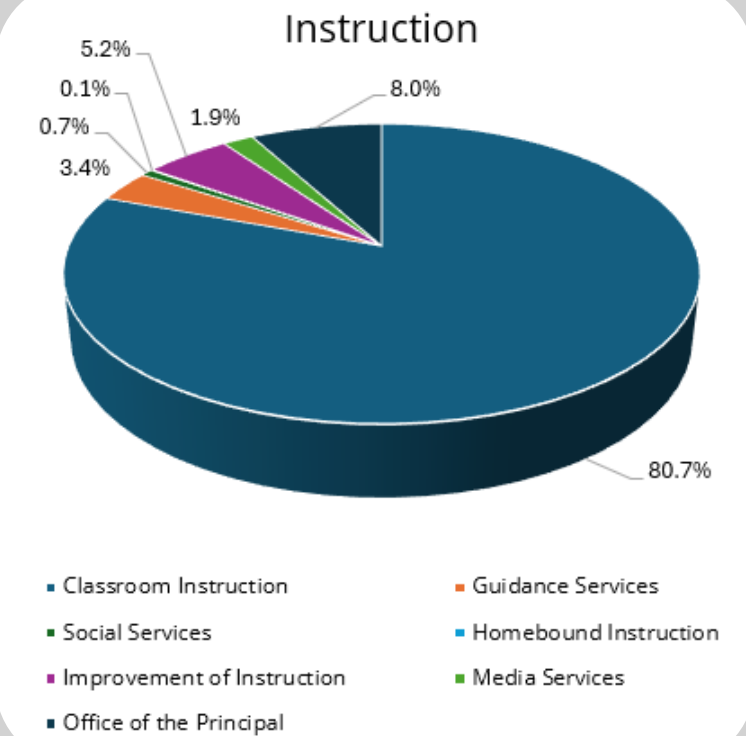
# BUDGET INSTRUCTION EXPENDITURES



**OPERATING FUND**

## INSTRUCTION EXPENDITURES 2026-2027 (Based on 4,582.45 ADM)

Function	FY2025 ACTUAL	FY2026 ADOPTED BUDGET	FY2027 PROPOSED BUDGET	Change	
Classroom Instruction	\$39,034,964	\$39,867,567	\$44,669,361	\$4,801,794	
Guidance Services	1,578,048	1,791,200	1,871,198	79,998	
Social Services	376,578	390,954	407,465	16,511	
Homebound Instruction	36,718	63,514	63,514	-	
Improvement of Instruction	2,893,472	2,905,124	2,887,516	(17,608)	
Media Services	951,410	999,135	1,039,536	40,401	
Office of the Principal	4,035,558	4,182,793	4,415,132	232,339	
<b>Total</b>	<b>\$48,906,747</b>	<b>\$50,200,287</b>	<b>\$55,353,722</b>	<b>\$5,153,435</b>	<b>10.3%</b>



### Instruction

Costs related to direct interaction between teachers and students in classroom, and in some cases, extracurricular activities. These costs include teacher and aide salaries, benefits, and classroom materials.

# BUDGET ADMINISTRATION, ATTENDANCE & HEALTH EXPENDITURES



**OPERATING FUND**

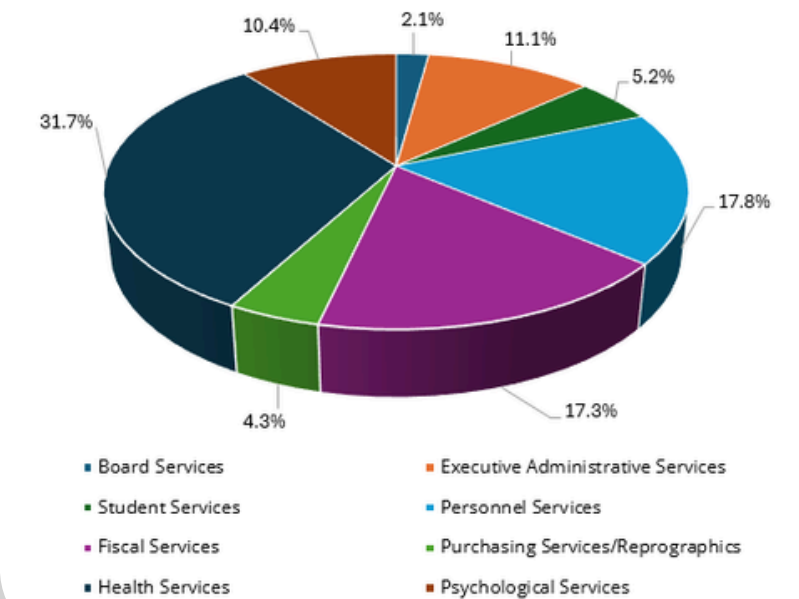
## ADMINISTRATION, ATTENDANCE & HEALTH EXPENDITURES

2026-2027

(Based on 4,582.45 ADM)

Function	FY2025 ACTUAL	FY2026 ADOPTED BUDGET	FY2027 PROPOSED BUDGET	Change	
Board Services	\$144,091	\$91,476	\$90,297	(\$1,179)	
Executive Administrative Services	467,997	443,472	465,573	22,101	
Student Services	43,571	51,590	220,681	169,091	
Personnel Services	670,145	667,691	749,482	81,791	
Fiscal Services	743,713	671,190	727,523	56,333	
Purchasing Services/Reprographics	170,003	192,500	183,000	(9,500)	
Health Services	1,181,788	1,259,987	1,335,034	75,047	
Psychological Services	488,370	398,244	435,807	37,563	
<b>Total</b>	<b>\$3,909,678</b>	<b>\$3,776,149</b>	<b>\$4,207,397</b>	<b>\$431,248</b>	<b>11.4%</b>

Administration, Attendance & Health



### Administration, Attendance & Health

Costs related to key support services, including salaries and benefits for administration (superintendent and principals), counseling and nursing staff. Attendance services aim to improve student engagement and reduce chronic absenteeism.

# BUDGET

# PUPIL TRANSPORTATION EXPENDITURES



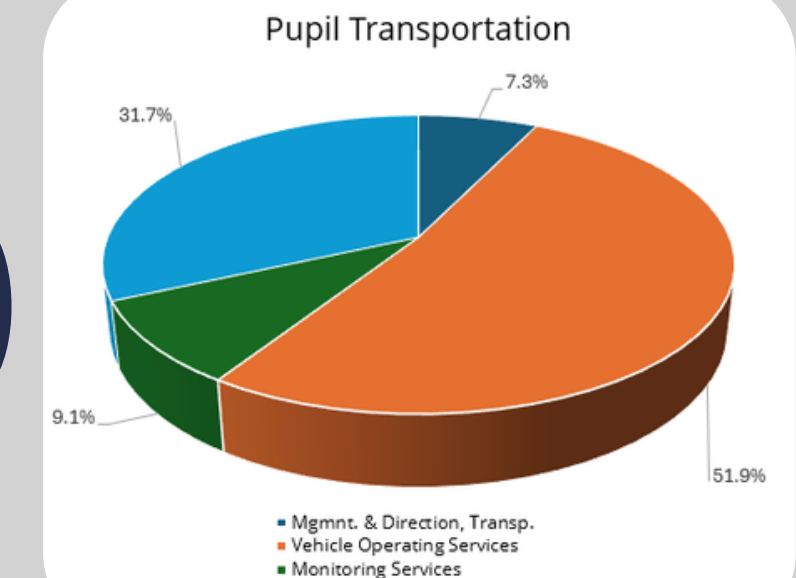
**OPERATING FUND**

## PUPIL TRANSPORTATION EXPENDITURES

### 2026-2027

(Based on 4,582.45 ADM)

Function	FY2025 ACTUAL	FY2026 ADOPTED BUDGET	FY2027 PROPOSED BUDGET	Change	
Mgmt. & Direction, Transp.	\$499,925	\$606,772	\$520,269	(\$86,503)	
Vehicle Operating Services	3,175,836	3,517,527	3,710,726	193,199	
Monitoring Services	604,940	678,481	650,234	(28,247)	
Vehicle Maintenance Services	2,102,438	2,401,217	2,267,494	(133,723)	
<b>Total</b>	<b>\$6,383,139</b>	<b>\$7,203,997</b>	<b>\$7,148,723</b>	<b>(\$55,274)</b>	<b>(0.8%)</b>



### Pupil Transportation

Costs related to transporting students, including fuel, labor, maintenance, and insurance premiums.

# BUDGET OPERATIONS & MAINTENANCE SERVICES EXPENDITURES

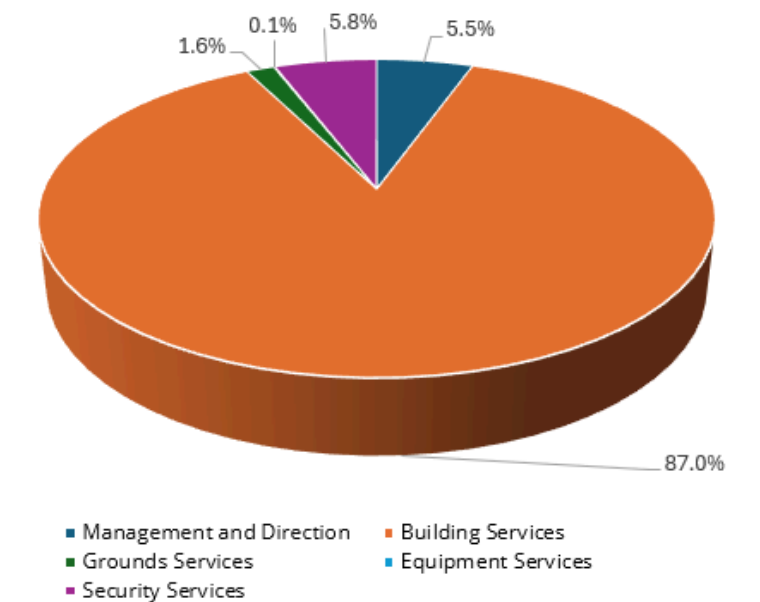


**OPERATING FUND**

## OPERATIONS & MAINTENANCE SERVICES EXPENDITURES 2026-2027 (Based on 4,582.45 ADM)

Function	FY2025 ACTUAL	FY2026 ADOPTED BUDGET	FY2027 PROPOSED BUDGET	Change	
Management and Direction	\$375,506	\$372,763	\$390,637	\$17,874	
Building Services	5,964,798	5,845,571	6,185,798	340,227	
Grounds Services	195,339	109,593	113,574	3,981	
Equipment Services	6,718	5,000	5,500	500	
Security Services	332,055	525,287	414,292	(110,995)	
<b>Total</b>	<b>\$6,874,416</b>	<b>\$6,858,213</b>	<b>\$7,109,801</b>	<b>\$251,588</b>	<b>3.7%</b>

Operations & Maintenance Services



### Operations & Maintenance Services

Costs focused on maintaining safe, functional, and clean environments for learning. Includes utilities, maintenance, custodial services, cleaning supplies, and minor repairs.

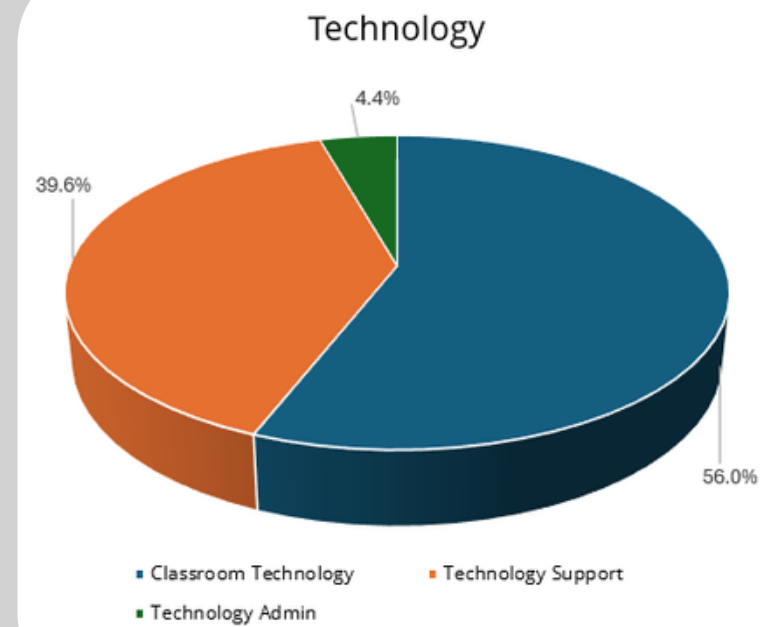
# BUDGET TECHNOLOGY EXPENDITURES



**OPERATING FUND**

## TECHNOLOGY EXPENDITURES 2026-2027 (Based on 4,582.45 ADM)

Function	FY2025 ACTUAL	FY2026 ADOPTED BUDGET	FY2027 PROPOSED BUDGET	Change	
Classroom Technology	\$1,607,645	\$1,970,628	\$1,846,708	(\$123,920)	
Technology Support	1,234,966	1,310,852	1,304,769	(6,083)	
Technology Admin	163,172	169,947	145,750	(24,197)	
<b>Total</b>	<b>\$3,005,783</b>	<b>\$3,451,427</b>	<b>\$3,297,227</b>	<b>(\$154,200)</b>	<b>(4.5%)</b>



### Technology

Costs including software licensing, training, network security and updates, cloud infrastructure, IT support services, and internet connectivity, as well as hardware and device purchases.



# OTHER FUNDS

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## **School Cafeteria Fund (2207)**

This fund is a special revenue fund that accounts for the County's school lunch program. Financing is provided for lunch sales and state and federal reimbursements.

## **School Textbook Adoptions Fund (2208)**

This fund is a special revenue fund that accounts for transactions related to the adoption of textbooks to be utilized by OPCS.

## **Head Start Fund (2210)**

This fund is a special revenue fund that accounts for the operations of the County's Head Start program. Financing is provided by the Federal government and through in-kind contributions and a required local match.

## **Adult Education Fund (2226)**

This fund is a special revenue fund that accounts for transactions related to the regional adult education program the County oversees.

## **School Capital Projects Fund (2321)**

This fund is a capital projects fund used to account for financial resources to be used for the acquisition or construction of capital assets for Orange County Public Schools.

## **School Debt Service Fund (2323)**

This fund is a restricted fund used to accumulate resources for, and pay the principal and interest, on long-term debt, typically for capital projects, school bus leases, and energy performance contracts.

# BUDGET

# SCHOOL CAFETERIA FUND

**SCHOOL CAFETERIA FUND (2207)**  
**REVENUES & EXPENDITURES**  
**2026-2027**

	FY2026 ADOPTED BUDGET	FY2027 PROPOSED BUDGET	\$ Change	% Change
<b>Revenue</b>				
State School Lunch Program	\$26,224	\$28,572	\$2,348	
State School Breakfast Program	96,476	85,840	(10,636)	
<b>Total State Revenue</b>	<b>\$122,700</b>	<b>\$114,412</b>	<b>(\$8,288)</b>	<b>(6.8%)</b>
National School Lunch Program	\$850,000	\$840,000	(\$10,000)	
National School Breakfast Program	2,225,882	2,360,000	134,118	
<b>Total Federal Revenue</b>	<b>\$3,075,882</b>	<b>\$3,200,000</b>	<b>\$124,118</b>	<b>4.0%</b>
Cafeteria Cash Receipts	\$75,000	\$54,000	(\$21,000)	
Café Prepay Receipts	3,000	70,000	67,000	
<b>Total Local Revenue</b>	<b>\$78,000</b>	<b>\$124,000</b>	<b>\$46,000</b>	<b>59.0%</b>
Use of Fund Balance	\$209,619	\$0	(\$209,619)	
<b>Total Use of Fund Balance</b>	<b>\$209,619</b>	<b>\$0</b>	<b>(\$209,619)</b>	<b>(100.0%)</b>
<b>Total Revenues</b>	<b>\$3,486,201</b>	<b>\$3,438,412</b>	<b>(\$47,789)</b>	<b>(1.4%)</b>
<b>Expenditures</b>				
Salaries	\$1,110,843	\$1,140,050		
Benefits	484,985	616,862		
Workers Compensation	7,500	7,500		
Telecommunications	-	540		
Travel	3,500	4,000		
Office Supplies	1,200	1,000		
Meals & Food Supplies	1,695,673	1,500,000		
Non-Food Supplies	160,000	110,000		
Paper/Printer Supplies	1,000	1,000		
Uniforms/Safety Supplies	3,500	3,000		
Technology Software	18,000	18,223		
Capital Outlay Replacement	-	36,237		
<b>Total Expenditures</b>	<b>\$3,486,201</b>	<b>\$3,438,412</b>	<b>(\$47,789)</b>	<b>(1.4%)</b>

## School Cafeteria Fund (2207)

This fund is a special revenue fund that accounts for the County's school lunch program. Financing is provided for lunch sales and state and federal reimbursements.



**SCHOOL CAFETERIA FUND**

# BUDGET

# SCHOOL TEXTBOOK ADOPTIONS FUND

## School Textbook Adoptions Fund (2208)

This fund is a special revenue fund that accounts for transactions related to the adoption of textbooks to be utilized by OCPs.

### SCHOOL TEXTBOOK ADOPTIONS FUND (2208) REVENUES & EXPENDITURES 2026-2027

	FY2026 ADOPTED BUDGET	FY2027 PROPOSED BUDGET	\$ Change	% Change
<b>Revenue</b>				
Transfer from Operating Fund (2205)	\$771,066	\$730,489	(\$40,577)	
Use of Fund Balance	750,000	750,000	-	
<b>Total Revenues</b>	<b>\$1,521,066</b>	<b>\$1,480,489</b>	<b>(\$40,577)</b>	<b>(2.7%)</b>
<b>Expenditures</b>				
Elementary Textbooks & Workbooks	\$611,131	\$732,745		
Elementary Replacement Textbooks	50,000	7,500		
Secondary Textbooks & Workbooks	661,130	732,744		
Secondary Replacement Textbooks	5,000	7,500		
Technology Hardware	193,805	-		
<b>Total Expenditures</b>	<b>1,521,066</b>	<b>1,480,489</b>	<b>(\$40,577)</b>	<b>(2.7%)</b>



# BUDGET HEAD START FUND

**HEAD START FUND (2210)  
REVENUES & EXPENDITURES  
2026-2027**

	FY2026 ADOPTED BUDGET	FY2027 PROPOSED BUDGET	\$ Change	% Change
<b>Revenue</b>				
Federal Funds	\$1,777,861	\$1,777,861	\$0	
Federal USDA Funds	30,000	30,000	-	
<b>Total Revenues</b>	<b>\$1,807,861</b>	<b>\$1,807,861</b>	<b>\$0</b>	<b>0.0%</b>
<b>Expenditures</b>	FY2026 ADOPTED BUDGET	FY2027 PROPOSED BUDGET	Change	
Salaries	\$1,130,179	\$1,056,793		
Benefits	571,169	629,318		
Purchased Services	7,000	7,000		
Travel	22,875	22,875		
Office Supplies	4,500	4,500		
Meals & Food Supplies	30,000	30,000		
Medical & Dental Supplies	2,000	2,000		
Instructional Materials	40,138	55,375		
<b>Total Expenditures</b>	<b>1,807,861</b>	<b>1,807,861</b>	<b>\$0</b>	<b>0.0%</b>

## Head Start Fund (2210)

This fund is a special revenue fund that accounts for the operations of the County's Head Start program. Financing is provided by the Federal government and through in-kind contributions and a required local match.



**HEAD START FUND**

# BUDGET

## ADULT EDUCATION FUND

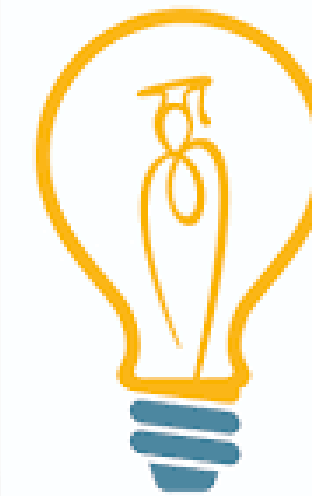
### ADULT EDUCATION FUND (2226)

2026-2027

Revenue	FY2026 ADOPTED BUDGET	FY2027 PROPOSED BUDGET	\$ Change	% Change
Race to GED	\$49,238	\$54,657	\$5,419	
State Adult Education	28,201	28,201	-	
State Adult Literacy	60,500	63,348	2,848	
Plugged in Virginia	50,000	11,054	(38,946)	
<b>Total State Revenue</b>	<b>\$187,939</b>	<b>\$157,260</b>	<b>(\$30,679)</b>	<b>(16.3%)</b>
Federal Adult Literacy	\$248,000	\$280,924	\$32,924	
<b>Total Federal Revenue</b>	<b>\$248,000</b>	<b>\$280,924</b>	<b>\$32,924</b>	<b>13.3%</b>
Tuition from Other Localities	\$30,000	\$42,139	\$12,139	
<b>Total Local Revenue</b>	<b>\$30,000</b>	<b>\$42,139</b>	<b>\$12,139</b>	<b>40.5%</b>
<b>Total Revenues</b>	<b>\$465,939</b>	<b>\$480,322</b>	<b>\$14,383</b>	<b>3.1%</b>
Expenditures	FY2026 ADOPTED BUDGET	FY2027 PROPOSED BUDGET	\$ Change	% Change
Salaries	\$331,389	\$315,132		
Benefits	80,425	81,298		
Purchased Services	10,995	35,093		
Printing/Advertising Services	2,000	-		
Postage	430	100		
Leases & Rentals	17,500	17,500		
Travel	3,000	3,000		
Office Supplies	1,200	1,200		
Instructional Materials	16,500	19,500		
Technology Hardware	2,500	7,500		
<b>Total Expenditures</b>	<b>465,939</b>	<b>480,322</b>	<b>\$14,383</b>	<b>3.1%</b>

### Adult Education Fund (2226)

This fund is a special revenue fund that accounts for transactions related to the regional adult education program the County oversees.



## PIEDMONT REGIONAL ADULT & CAREER EDUCATION PROGRAMS



### ADULT EDUCATION FUND

# BUDGET

# SCHOOL CAPITAL PROJECTS FUND

## SCHOOLS CAPITAL PROJECTS FUND (2321)

### FY2027 BUDGET

### REVENUES & EXPENDITURES

		FY2027 PROPOSED BUDGET
Funding Source		
County Funds Annual Contribution		\$778,666
Additional County Funds Requested		-
<b>Total County Funds</b>		<b>\$778,666</b>
Detail of Planned Projects:		FY2027 PROPOSED BUDGET
	Location	
Facilities Improvements	Division-Wide	\$270,000
HVAC & Energy Saving Improvements	Division-Wide	228,666
Roofing Improvements	Division-Wide	150,000
Athletic Facilities & Grounds Improvements	Division-Wide	100,000
Custodial & Grounds Equipment Replacements	Division-Wide	30,000
<b>Total Planned Project Expenditures</b>		<b>\$778,666</b>

### School Capital Projects Fund (2321)

This fund is a capital projects fund used to account for financial resources to be used for the acquisition or construction of capital assets for Orange County Public Schools.



**SCHOOL CAPITAL PROJECTS FUND**

# BUDGET

# SCHOOL DEBT SERVICE FUND

**DEBT SERVICE FUND (2323)**  
**FY2027 BUDGET**  
**REVENUES & EXPENDITURES**

Funding Source	FY2027 PROPOSED BUDGET
County Appropriations	\$2,404,050
<b>Total County Funds</b>	<b>\$2,404,050</b>
Energy Performance Contract I	\$607,096
Energy Performance Contract II	111,538
Energy Performance Contract III	401,594
FY2025 Bus Purchase	399,529
FY2026 Bus Purchase	462,901
FY2027 Bus Purchase	421,392
<b>Total Expenditures</b>	<b>\$2,404,050</b>

**School Debt Service Fund (2323)**

This fund is a restricted fund used to accumulate resources for, and pay the principal and interest, on long-term debt, typically for capital projects, school bus leases, and energy performance contracts.



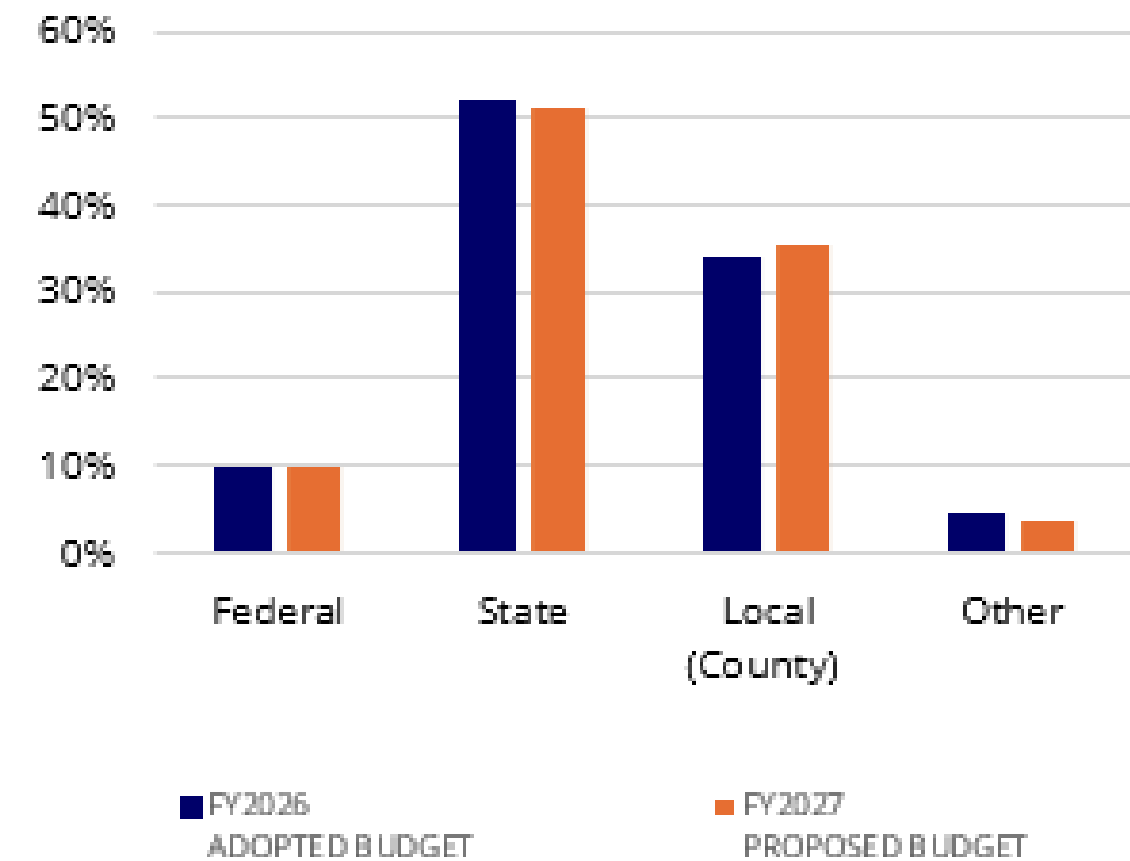
**SCHOOL DEBT SERVICE FUND**

# BUDGET

## ALL FUNDS - REVENUE

REVENUES PROPOSED - ALL FUNDS				
2026-2027				
(Based on 4,582.45 ADM)				
Category	FY2026 ADOPTED BUDGET	FY2027 PROPOSED BUDGET	\$ Change	% Change
<b>Federal</b>				
Operating Fund (2205)	\$3,021,646	\$3,236,683	\$215,037	
School Cafeteria Fund (2207)	3,075,882	3,200,000	124,118	
Head Start Fund (2210)	1,807,861	1,807,861		
Adult Education Fund (2226)	248,000	280,924	32,924	
<b>Total Federal</b>	<b>\$8,153,389</b>	<b>\$8,525,468</b>	<b>\$372,079</b>	<b>4.6%</b>
<b>State</b>				
Operating Fund (2205)	\$42,922,959	\$45,019,368	\$2,096,409	
School Cafeteria Fund (2207)	122,700	114,412	(8,288)	
Adult Education Fund (2226)	187,939	157,260	(30,679)	
<b>Total State</b>	<b>\$43,233,598</b>	<b>\$45,291,040</b>	<b>\$2,057,442</b>	<b>4.8%</b>
<b>Local (County)</b>				
Operating Fund (2205)	\$24,711,195	\$28,236,691	\$3,525,496	
Capital Fund (2321)	1,128,666	778,666	(350,000)	
Debt Service Fund (2323)	2,309,537	2,404,050	94,513	
<b>Total Local (County)</b>	<b>\$28,149,398</b>	<b>\$31,419,407</b>	<b>\$3,270,009</b>	<b>11.6%</b>
<b>Local (Other)</b>				
Operating Fund (2205)	\$274,124	\$187,873	(\$86,251)	
School Cafeteria Fund (2207)	78,000	124,000	46,000	
Adult Education Fund (2226)	30,000	42,139	12,139	
<b>Total Local (Other)</b>	<b>\$382,124</b>	<b>\$354,012</b>	<b>(\$28,112)</b>	<b>(7.4%)</b>
<b>Transfers</b>				
Texbook Adoptions Fund (2208)	771,066	730,489	(40,577)	
<b>Total Transfers</b>	<b>\$771,066</b>	<b>\$730,489</b>	<b>(\$40,577)</b>	<b>(5.3%)</b>
<b>Fund Balance</b>				
Texbook Adoptions Fund (2208)	750,000	750,000	\$0	
School Cafeteria Fund (2207)	209,619	-	(209,619)	
<b>Total Use of Fund Balance</b>	<b>\$959,619</b>	<b>\$750,000</b>	<b>(\$209,619)</b>	<b>(21.8%)</b>
<b>Loan Proceeds</b>				
Bus Leases	\$1,331,217	\$1,166,744	(\$164,473)	
Energy Performance Contracts	-	-	-	
<b>Total Loan Proceeds</b>	<b>\$1,331,217</b>	<b>\$1,166,744</b>	<b>(\$164,473)</b>	<b>(12.4%)</b>
<b>Total Revenues</b>	<b>\$82,980,411</b>	<b>\$88,237,159</b>	<b>\$5,256,748</b>	<b>6.3%</b>

All Funds - Revenues  
FY2026 Adopted vs. FY2027 Proposed



# BUDGET

## ALL FUNDS - EXPENDITURES

### EXPENDITURES PROPOSED - ALL FUNDS

2026-2027

(Based on 4,582.45 ADM)

Fund	FY2026	FY2027	\$ Change	% Change
	ADOPTED BUDGET	PROPOSED BUDGET		
Operating (2205)	\$72,261,141	\$77,847,359	\$5,586,218	7.7%
School Cafeteria (2207)	3,486,201	3,438,412	(47,789)	(1.4%)
Textbook (2208)	1,521,066	1,480,489	(40,577)	(2.7%)
Head Start (2210)	1,807,861	1,807,861	-	0.0%
Adult Education (2226)	465,939	480,322	14,383	3.1%
Capital (2321)	1,128,666	778,666	(350,000)	(31.0%)
Debt Service (2323)	2,309,537	2,404,050	94,513	4.1%
<b>Total</b>	<b>\$82,980,411</b>	<b>\$88,237,159</b>	<b>\$5,256,748</b>	<b>6.3%</b>



# NEXT STEPS

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**March 23, 2026**



## **PUBLIC HEARING**

Special Called Meeting for a Public Hearing to receive input on the FY2027 Budget.

**March 30, 2026**



## **CALLED MEETING & WORK SESSION**

The School Board will consider approval of the Superintendent's Proposed FY2027 Budget.

**TBD**



## **FINAL BUDGET ADOPTION**

The School Board will adopt its final FY2027 Budget pending the finalization of the State and local budgets.



Orange County  
Public Schools

Empowering Students  
Achieving Dreams

**QUESTIONS?**