

PROPOSED AMENDMENTS

TO THE FY2027

SCHOOL BOARD APPROVED BUDGET

Dr. Daniel Hornick, Superintendent
May 4, 2026



FY2027 BUDGET PRIORITIES

WHERE WE STARTED



- ✓ **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**



BUDGET WALK

PROPOSED VS. AMENDED BUDGET

PROPOSED BUDGET LOCAL FUNDING REQUEST\$3,525,000
Budgeted Salary Differential/Vacancy Savings(\$1,350,000)
Shift State SOQ Bonus to FY2026 (Local Portion)(\$668,000)
Other Updates(\$7,000)
ADDITIONAL COST SAVINGS(\$2,025,000)
AMENDED BUDGET LOCAL FUNDING REQUEST\$1,500,000





OPERATING FUND

IMPACTS AMENDED REVENUES

OPERATING FUND REVENUE SUMMARY				
2026-2027				
(Based on 4,582.45 ADM)				
Funding Source	FY2026 ADOPTED BUDGET	FY2027 AMENDED PROPOSED BUDGET	FY2027 ORIGINAL PROPOSED BUDGET	Change
Federal	\$3,021,646	\$3,248,626	\$3,236,683	\$11,943
State	42,922,959	44,562,736	45,019,368	(456,632)
Local (County)	24,711,195	26,211,195	28,236,691	(2,025,496)
Lease Proceeds	1,331,217	1,166,744	1,166,744	-
Other	274,124	187,873	187,873	-
Total	\$72,261,141	\$75,377,174	\$77,847,359	(\$2,470,185) (3.2%)





OPERATING FUND

IMPACTS

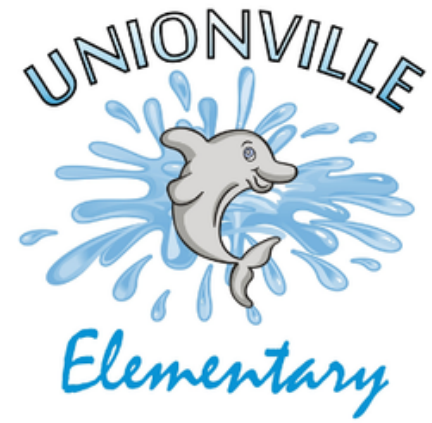
AMENDED EXPENDITURES

OPERATING EXPENDITURES					
2026-2027					
(Based on 4,582.45 ADM)					
Function	FY2025 ACTUAL	FY2026 ADOPTED BUDGET	FY2027 AMENDED PROPOSED BUDGET	FY2027 ORIGINAL PROPOSED BUDGET	Change
Instruction	\$48,906,747	\$50,200,287	\$52,966,782	\$55,353,722	(\$2,386,940)
Administration, Attendance & Health	3,909,678	3,776,149	4,191,502	4,207,397	(15,895)
Pupil Transportation	6,383,139	7,203,997	7,113,286	7,148,723	(35,437)
Facilities Acquisitions & Improvements	74,720	-	-	-	-
Operations & Maintenance Services	6,874,416	6,858,213	7,088,119	7,190,801	(102,682)
Technology	3,005,783	3,451,427	3,286,996	3,297,227	(10,231)
Debt Service	767,437	771,066	730,489	730,489	-
Total	\$69,921,920	\$72,261,141	\$75,377,174	\$77,928,359	(\$2,551,185) (3.3%)



**REQUEST FOR
BOARD
ACTION**

**APPROVAL TO
ADOPT THE FY2027
BUDGET AS
PROPOSED**



FY 2027 BUDGET DETAIL





OPERATING FUND

BUDGET REVENUES

School Operating Fund (2205)

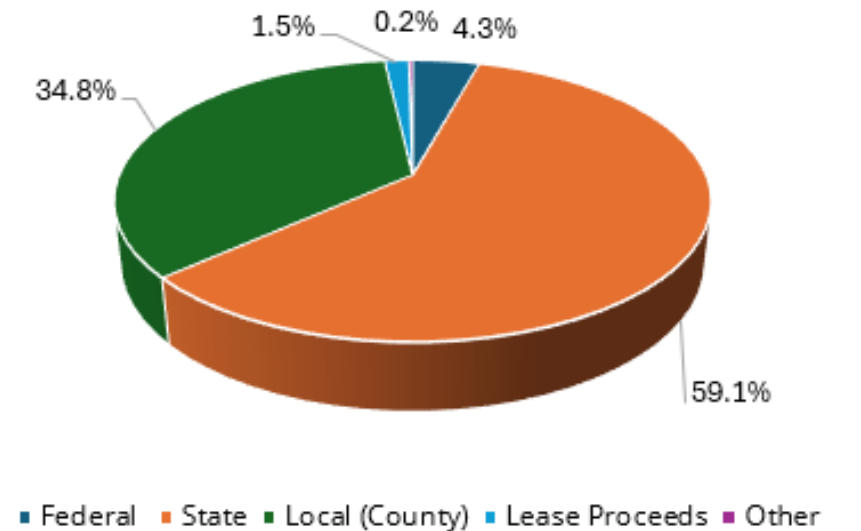
This fund is the primary OCPS fund and accounts for revenues and expenditures necessary for the day-to-day operation of OCPS. Financing is provided by the State and Federal Governments as well as contributions from the County.

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	\$3,248,626	\$226,980	
State	42,922,959	44,562,736	1,639,777	
Local (County)	24,711,195	26,211,195	1,500,000	
Lease Proceeds	1,331,217	1,166,744	(164,473)	
Other	274,124	187,873	(86,251)	
Total	\$72,261,141	\$75,377,174	\$3,116,033	4.3%

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	\$1,109,713	\$49,639	
TITLE II PART A	153,797	146,701	(7,096)	
TITLE III PART A	34,012	34,196	184	
TITLE IV	54,992	49,516	(5,476)	
TITLE VI-B IDEA	1,285,599	1,468,453	182,854	
MEDICAID	279,522	285,289	5,767	
JROTC	80,762	81,870	1,108	
CARL PERKINS	72,888	72,888	-	
Total	\$3,021,646	\$3,248,626	\$226,980	7.5%

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 21st 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.



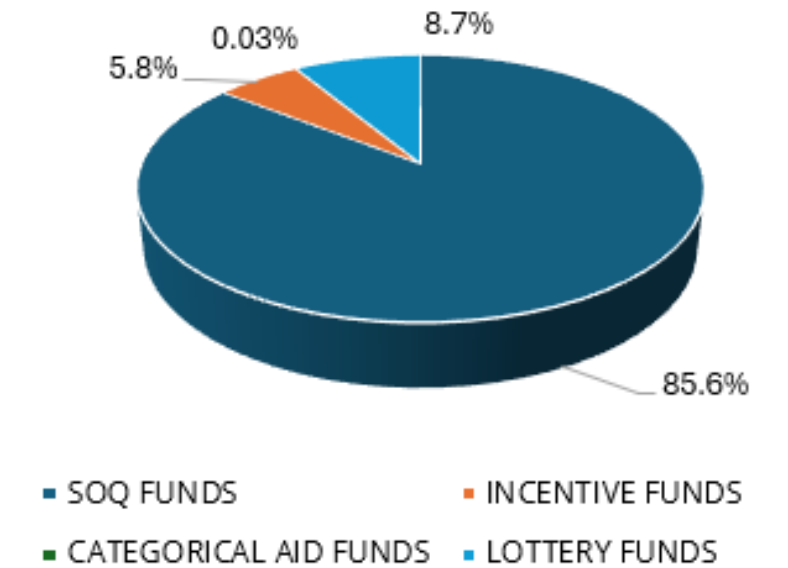
OPERATING FUND

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	2,564,524	(678,619)	
CATEGORICAL AID FUNDS	15,408	14,266	(1,142)	
LOTTERY FUNDS	3,467,507	3,858,238	390,731	
Total	\$42,922,959	\$44,562,736	\$1,639,777	3.8%

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	FY2027	Change	
	ADOPTED BUDGET	PROPOSED BUDGET		
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	
Total SOQ Programs Revenue	\$36,196,901	\$38,125,708	\$1,928,807	5.3%

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)
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	-
Total Incentive Programs Revenue	\$3,263,209	\$2,564,524	(\$698,685)
Less: School Meals Revenue	(20,066)	-	\$20,066
Net Incentive Programs Revenue	\$3,243,143	\$2,564,524	(\$678,619) (20.9%)

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

Categorical Aid Programs	FY2026	FY2027	Change	
	ADOPTED BUDGET	PROPOSED BUDGET		
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)	
Subtotal Categorical Programs Revenue	\$69,833	\$71,039	\$1,206	
Less: Adult Education & School Lunch	(54,425)	(56,773)	(2,348)	
Total Categorical Aid Programs Revenue	\$15,408	\$14,266	(\$1,142)	(7.4%)

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	750,000	241,453	
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)	
Subtotal Lottery Revenue	\$3,563,983	\$4,011,523	\$447,540	
Less: School Breakfast	(96,476)	(153,285)	(56,809)	
Total Lottery Revenue	\$3,467,507	\$3,858,238	\$390,731	11.3%

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

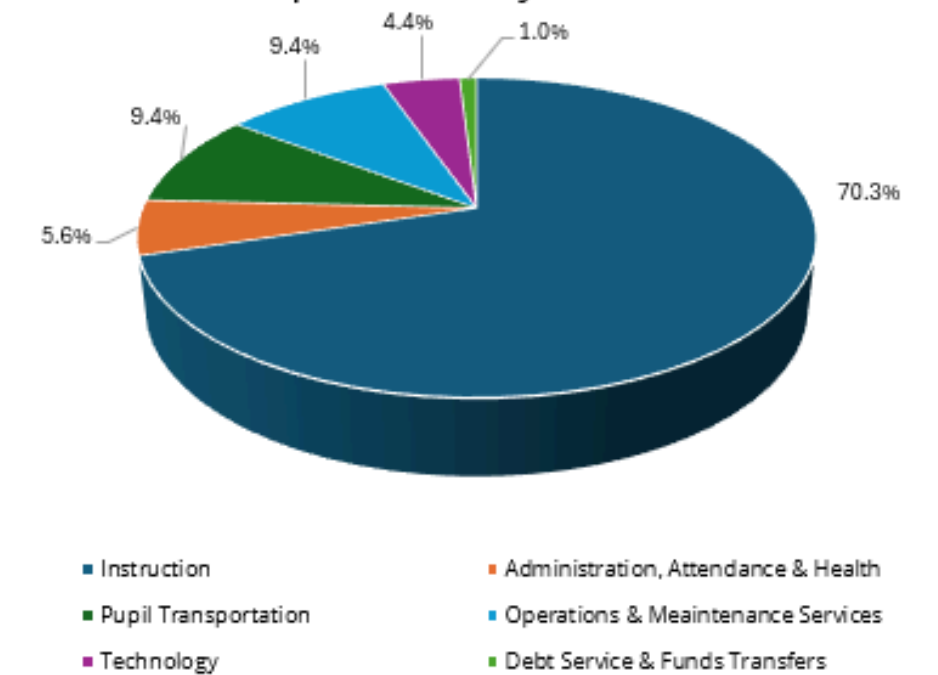
OPERATING EXPENDITURES

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	\$52,966,782	\$2,766,495	
Administration, Attendance & Health	3,909,678	3,776,149	4,191,502	415,353	
Pupil Transportation	6,383,139	7,203,997	7,113,286	(90,711)	
Facilities Acquisitions & Improvements	74,720	-	-	-	
Operations & Maintenance Services	6,874,416	6,858,213	7,088,119	229,906	
Technology	3,005,783	3,451,427	3,286,996	(164,431)	
Debt Service	767,437	771,066	730,489	(40,577)	
Total	\$69,921,920	\$72,261,141	\$75,377,174	\$3,116,033	4.3%

Expenditures by Function



Facilities Acquisitions & Improvements

Costs to construct and improve school facilities.

Debt Service

Principal and interest payments on financing and lease agreements.

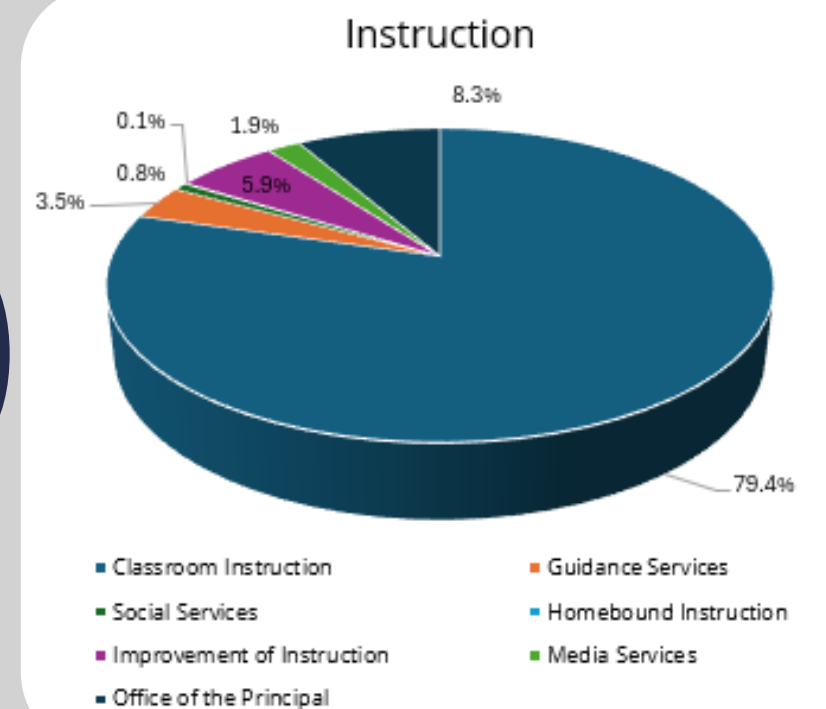
BUDGET INSTRUCTION EXPENDITURES



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	\$42,081,929	\$2,214,362	
Guidance Services	1,578,048	1,791,200	1,863,755	72,555	
Social Services	376,578	390,954	404,928	13,974	
Homebound Instruction	36,718	63,514	63,514	-	
Improvement of Instruction	2,893,472	2,905,124	3,124,600	219,476	
Media Services	951,410	999,135	1,023,857	24,722	
Office of the Principal	4,035,558	4,182,793	4,404,199	221,406	
Total	\$48,906,747	\$50,200,287	\$52,966,782	\$2,766,495	5.5%



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

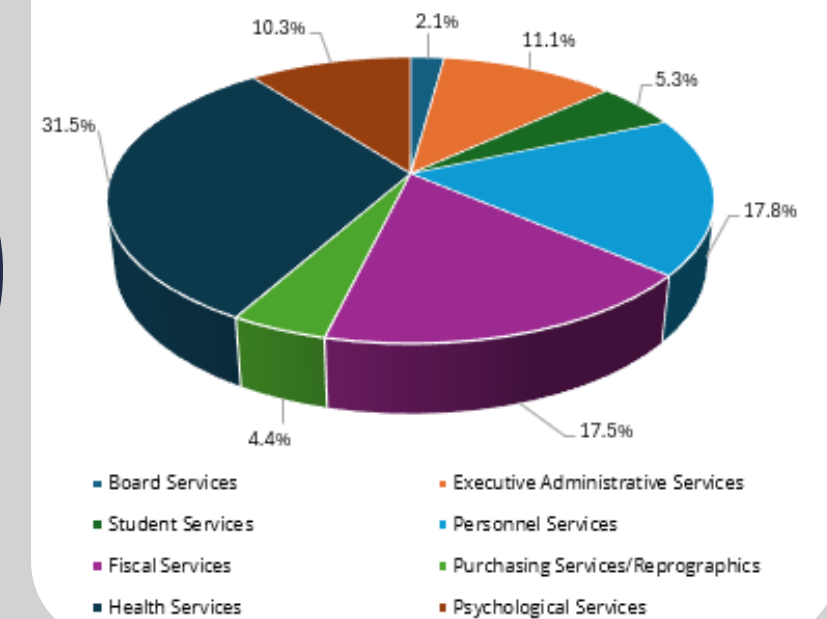


OPERATING FUND

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	\$89,303	(\$2,173)	
Executive Administrative Services	467,997	443,472	464,535	21,063	
Student Services	43,571	51,590	220,077	168,487	
Personnel Services	670,145	667,691	745,662	77,971	
Fiscal Services	743,713	671,190	734,979	63,789	
Purchasing Services/Reprographics	170,003	192,500	183,000	(9,500)	
Health Services	1,181,788	1,259,987	1,320,370	60,383	
Psychological Services	488,370	398,244	433,576	35,332	
Total	\$3,909,678	\$3,776,149	\$4,191,502	\$415,353	11.0%

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

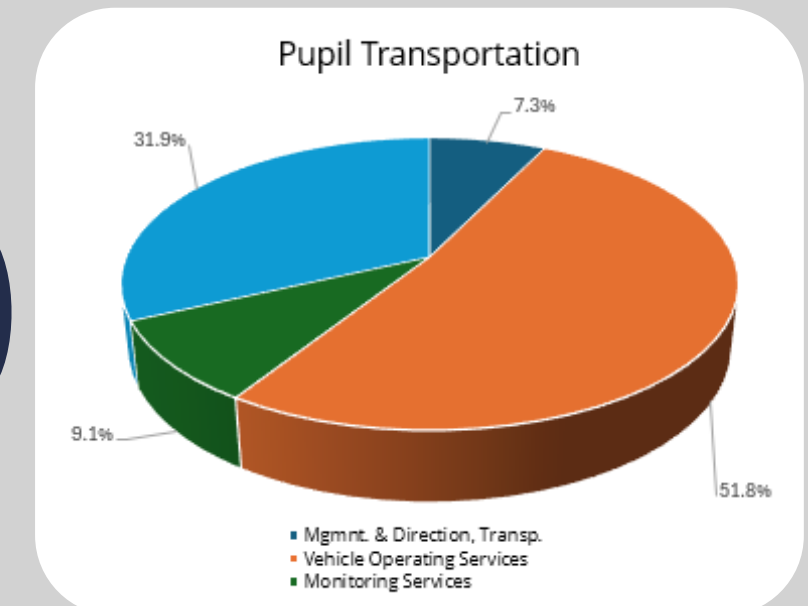
PUPIL TRANSPORTATION EXPENDITURES



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	\$517,354	(\$89,418)	
Vehicle Operating Services	3,175,836	3,517,527	3,684,413	166,886	
Monitoring Services	604,940	678,481	644,025	(34,456)	
Vehicle Maintenance Services	2,102,438	2,401,217	2,267,494	(133,723)	
Total	\$6,383,139	\$7,203,997	\$7,113,286	(\$90,711)	(1.3%)



Pupil Transportation

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

BUDGET OPERATIONS & MAINTENANCE SERVICES EXPENDITURES



OPERATING FUND

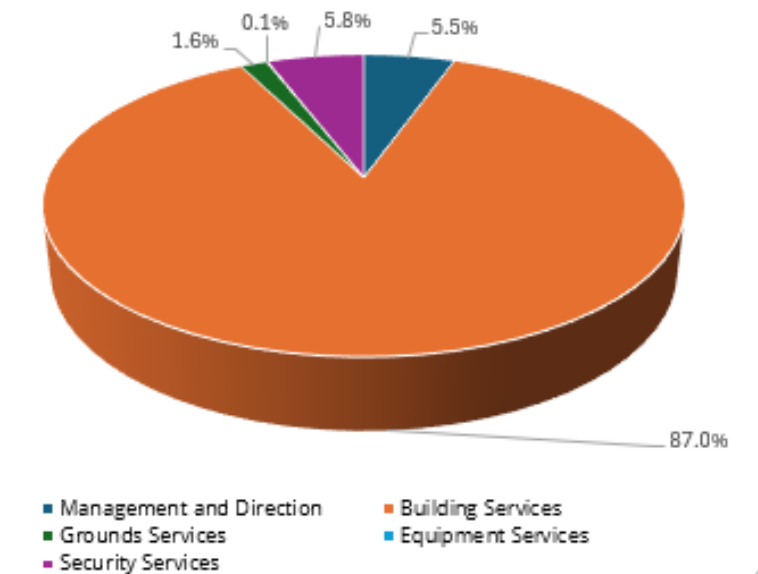
OPERATIONS & MAINTENANCE SERVICES EXPENDITURES

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	\$388,442	\$15,679	
Building Services	5,964,798	5,845,571	6,168,144	322,573	
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	412,459	(112,828)	
Total	\$6,874,416	\$6,858,213	\$7,088,119	\$229,906	3.4%

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.

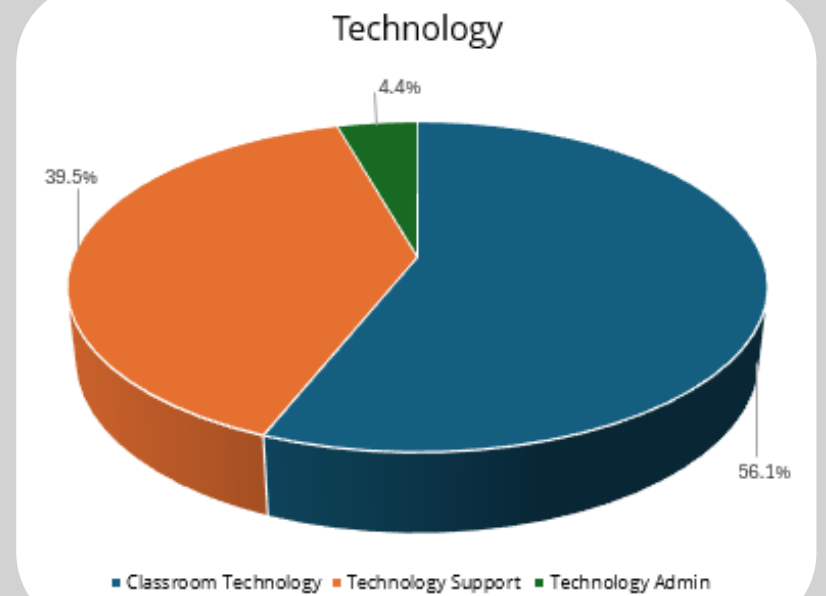
BUDGET TECHNOLOGY EXPENDITURES



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	\$1,842,980	(\$127,648)	
Technology Support	1,234,966	1,310,852	1,298,869	(11,983)	
Technology Admin	163,172	169,947	145,147	(24,800)	
Total	\$3,005,783	\$3,451,427	\$3,286,996	(\$164,431)	(4.8%)



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.



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 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.





OTHER FUNDS

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 OCPS.

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
Revenue				
State School Lunch Program	\$26,224	\$28,572	\$2,348	
State School Breakfast Program	96,476	153,285	56,809	
Total State Revenue	\$122,700	\$181,857	\$59,157	48.2%
National School Lunch Program	\$850,000	\$840,000	(\$10,000)	
National School Breakfast Program	2,225,882	2,360,000	134,118	
Total Federal Revenue	\$3,075,882	\$3,200,000	\$124,118	4.0%
Cafeteria Cash Receipts	\$75,000	\$54,000	(\$21,000)	
Café Prepay Receipts	3,000	70,000	67,000	
Total Local Revenue	\$78,000	\$124,000	\$46,000	59.0%
Use of Fund Balance	\$209,619	\$0	(\$209,619)	
Total Use of Fund Balance	\$209,619	\$0	(\$209,619)	(100.0%)
Total Revenues	\$3,486,201	\$3,505,857	\$19,656	0.6%
Expenditures				
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	1,553,682		
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	-	50,000		
Total Expenditures	\$3,486,201	\$3,505,857	\$19,656	0.6%

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)				
REVENUES & EXPENDITURES				
2026-2027				
	FY2026	FY2027		
Revenue	ADOPTED BUDGET	PROPOSED BUDGET	\$ Change	% Change
Transfer from Operating Fund (2205)	\$771,066	\$730,489	(\$40,577)	
Use of Fund Balance	750,000	750,000	-	
Total Revenues	\$1,521,066	\$1,480,489	(\$40,577)	(2.7%)
Expenditures	FY2026	FY2027		
	ADOPTED BUDGET	PROPOSED BUDGET	\$ Change	% Change
Elementary Textbooks & Workbooks	\$611,131	\$732,744		
Elementary Replacement Textbooks	50,000	7,500		
Secondary Textbooks & Workbooks	661,130	732,745		
Secondary Replacement Textbooks	5,000	7,500		
Technology Hardware	193,805	-		
Total Expenditures	1,521,066	1,480,489	(\$40,577)	(2.7%)

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.



BUDGET HEAD START FUND

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

	FY2026 ADOPTED BUDGET	FY2027 PROPOSED BUDGET	\$ Change	% Change
Revenue				
Federal Funds	\$1,777,861	\$1,777,861	\$0	
Federal USDA Funds	30,000	30,000	-	
Total Revenues	\$1,807,861	\$1,807,861	\$0	0.0%
Expenditures	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		
Total Expenditures	1,807,861	1,807,861	\$0	0.0%

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

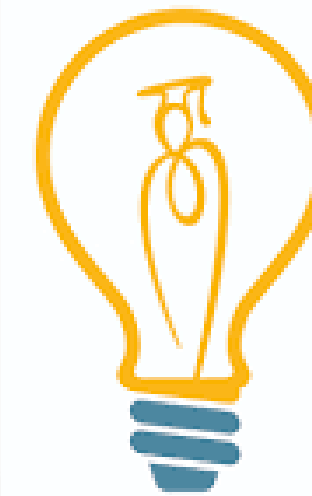
ADULT EDUCATION FUND (2226)

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)	
Total State Revenue	\$187,939	\$157,260	(\$30,679)	(16.3%)
Federal Adult Literacy	\$248,000	\$280,924	\$32,924	
Total Federal Revenue	\$248,000	\$280,924	\$32,924	13.3%
Tuition from Other Localities	\$30,000	\$42,139	\$12,139	
Total Local Revenue	\$30,000	\$42,139	\$12,139	40.5%
Total Revenues	\$465,939	\$480,322	\$14,383	3.1%
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		
Total Expenditures	465,939	480,322	\$14,383	3.1%

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		-
Total County Funds		\$778,666
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
Total Planned Project Expenditures		\$778,666

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
Total County Funds	\$2,404,050
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
Total Expenditures	\$2,404,050

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.



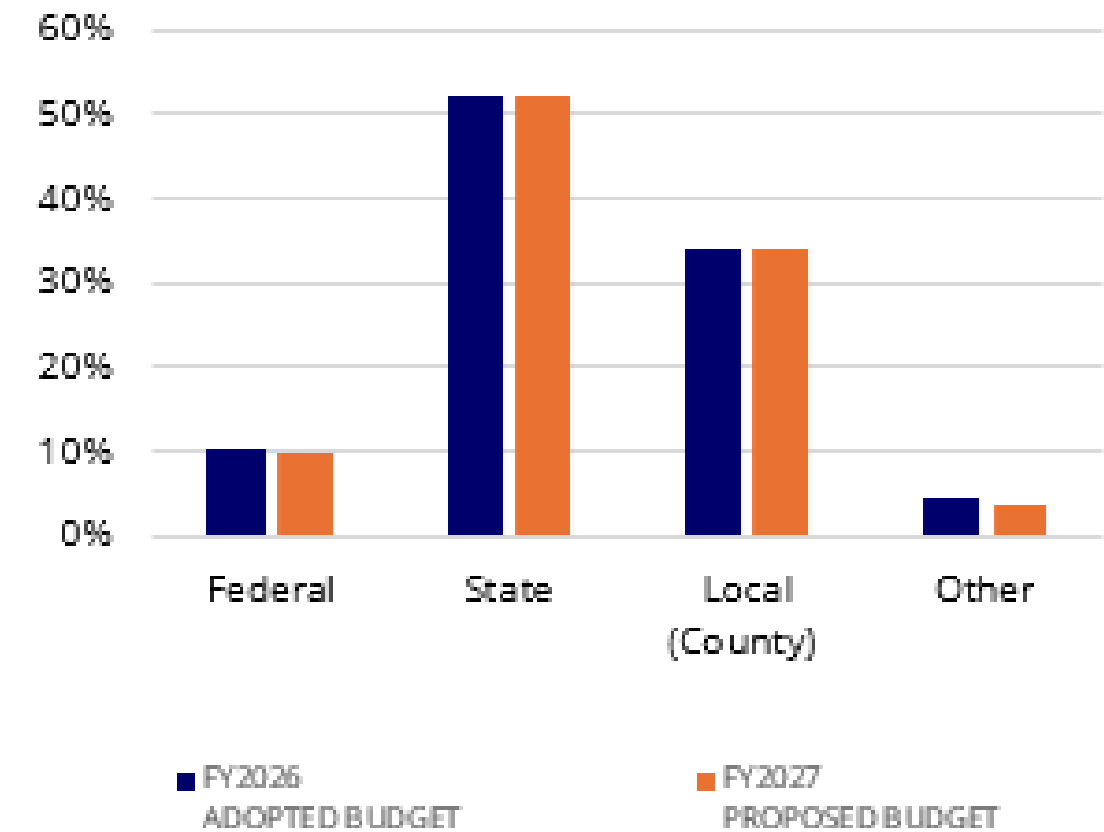
SCHOOL DEBT SERVICE FUND

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
Federal				
Operating Fund (2205)	\$3,021,646	\$3,248,626	\$226,980	
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	
Total Federal	\$8,153,389	\$8,537,411	\$384,022	4.7%
State				
Operating Fund (2205)	\$42,922,959	\$44,562,736	\$1,639,777	
School Cafeteria Fund (2207)	122,700	181,857	59,157	
Adult Education Fund (2226)	187,939	157,260	(30,679)	
Total State	\$43,233,598	\$44,901,853	\$1,668,255	3.9%
Local (County)				
Operating Fund (2205)	\$24,711,195	\$26,211,195	\$1,500,000	
Capital Fund (2321)	1,128,666	778,666	(350,000)	
Debt Service Fund (2323)	2,309,537	2,404,050	94,513	
Total Local (County)	\$28,149,398	\$29,393,911	\$1,244,513	4.4%
Local (Other)				
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	
Total Local (Other)	\$382,124	\$354,012	(\$28,112)	(7.4%)
Transfers				
Texbook Adoptions Fund (2208)	771,066	730,489	(40,577)	
Total Transfers	\$771,066	\$730,489	(\$40,577)	(5.3%)
Fund Balance				
Texbook Adoptions Fund (2208)	750,000	750,000	\$0	
School Cafeteria Fund (2207)	209,619	-	(209,619)	
Total Use of Fund Balance	\$959,619	\$750,000	(\$209,619)	(21.8%)
Loan Proceeds				
Bus Leases	\$1,331,217	\$1,166,744	(\$164,473)	
Energy Performance Contracts	-	-	-	
Total Loan Proceeds	\$1,331,217	\$1,166,744	(\$164,473)	(12.4%)
Total Revenues	\$82,980,411	\$85,834,419	\$2,854,008	3.4%

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 ADOPTED BUDGET	FY2027 PROPOSED BUDGET	\$ Change	% Change
Operating (2205)	\$72,261,141	\$75,377,174	\$3,116,033	4.3%
School Cafeteria (2207)	3,486,201	3,505,857	19,656	0.6%
Textbook (2208)	1,521,066	980,489	(540,577)	(35.5%)
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%
Total	\$82,980,411	\$85,334,419	\$2,354,008	2.8%





QUESTIONS?