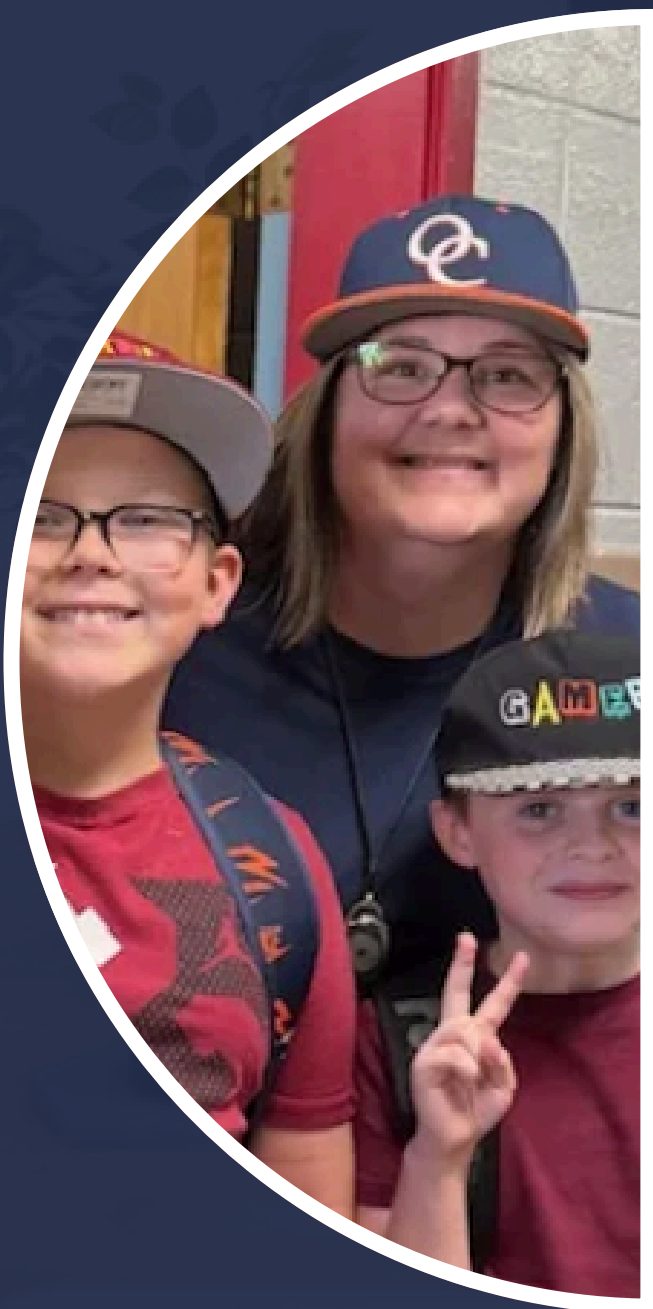




ORANGE COUNTY PUBLIC SCHOOLS FY2027 BUDGET

EMPOWERING STUDENTS
ACHIEVING DREAMS



www.ocss-va.org

200 Dailey Drive
Orange, Virginia 22960



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Office of the Superintendent



540-661-4550

200 Dailey Drive, Orange, VA 22960

www.ocss-va.org

Dear Members of the School Board, Staff, Families, and Community Partners,

It is my honor to present the Orange County Public Schools budget for the upcoming fiscal year. This budget reflects our continued commitment to providing exceptional learning experiences for every student while, at the same time, being responsible stewards of the resources entrusted to us by our community.

Our work remains grounded in a clear mission: to ensure that all students are prepared for success in an ever-changing world. This budget supports that mission by prioritizing academic excellence, student well-being, and the recruitment and retention of outstanding staff. We recognize that our greatest strength lies in our people, and we have worked to align resources in ways that support and sustain them.

A defining initiative on the horizon is the construction of a new Career and Technical Education (CTE) facility on the Orange County High School campus. We anticipate breaking ground this summer on this transformative project. This facility represents a significant capital investment in education and in the future of our students. It will expand opportunities for hands-on learning, workforce readiness, and partnerships with local industries, ensuring that our graduates are well-prepared for both college and career pathways.

In addition to this major project, the budget includes key investments in strengthening instructional programs, expanding student support services, maintaining safe and effective learning environments, and addressing the evolving needs of our students. We have also focused on fiscal responsibility, carefully balancing priorities while remaining mindful of economic challenges faced by our community.

This budget is the result of thoughtful collaboration and input from stakeholders across the division. I am grateful for the engagement of our School Board, staff, families, and community members who contributed their perspectives throughout this process. Your voices help ensure that our decisions reflect the values and aspirations of Orange County. Additionally, I would like to thank our Board of Supervisors, County Administrator, and other partners from our local government for their continued commitment and support.

As we move forward, we remain committed to transparency, accountability, and continuous improvement. Together, we will continue to build a school system that empowers every student to thrive. Thank you for your ongoing support of Orange County Public Schools.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Daniel P. Hornick'.

Daniel P. Hornick, Ed.D.
Superintendent

MISSION

The mission of Orange County Public Schools, a unified community and premier school system, is to promote a legacy of excellence by empowering all students to maximize extraordinary opportunities through rigorous, engaging, and real-world learning experiences led by high-quality educators, invested families, and supportive community partners.

VISION

To improve the future by empowering our students to value learning, reach their full potential, and achieve their goals.

BELIEFS

WE BELIEVE...

- Every individual should be respected and valued.
- Physical and emotional safety is essential in promoting academic and personal excellence.
- Fostering an unbiased learning environment promotes critical thinking, creativity, curiosity, and a growth mindset.
- Education is a collaborative effort between students, families, and educators.
- Clear, honest, and consistent communication is key to building meaningful relationships.
- High expectations and accountability must exist among students, families, educators, and administrators.
- Everyone has a voice in the future of our community.

PARAMETERS

WE WILL...

- Ensure clear, honest, and consistent communication.
- Engage community partners.
- Include students in the decision-making process.
- Make educated decisions based on what is best for all students.
- Provide an education that is fair and meets the needs of each individual student.
- Not tolerate discrimination of any kind.
- Prioritize physical and emotional safety for our school community.
- Promote a culture of excellence by encouraging students and staff to reach their full potential.

SCHOOL BOARD AUTHORITY

Under the authority granted by the Code of Virginia, the Orange County School Board is responsible for governing the operations of the school division. In fulfilling this role, the Board oversees the provision and operation of Orange County Public Schools and establishes policies consistent with the framework set by the Virginia State Board of Education. Its responsibilities include exercising authority over personnel matters, student conduct, curriculum implementation, school property, and the selection of textbooks and library materials. Additionally, the Board also maintains the authority to determine school attendance boundaries and to consolidate schools when necessary to best serve the needs of the division.

SCHOOL BOARD MEMBERS



Darlene Dawson
Chair
District 2



Jack Rickett
Vice Chair
District 2



Rod Hawkins
District 1



Tina Whittington
District 4



Sandy Harrington
District 5

SCHOOL SUPERINTENDENT

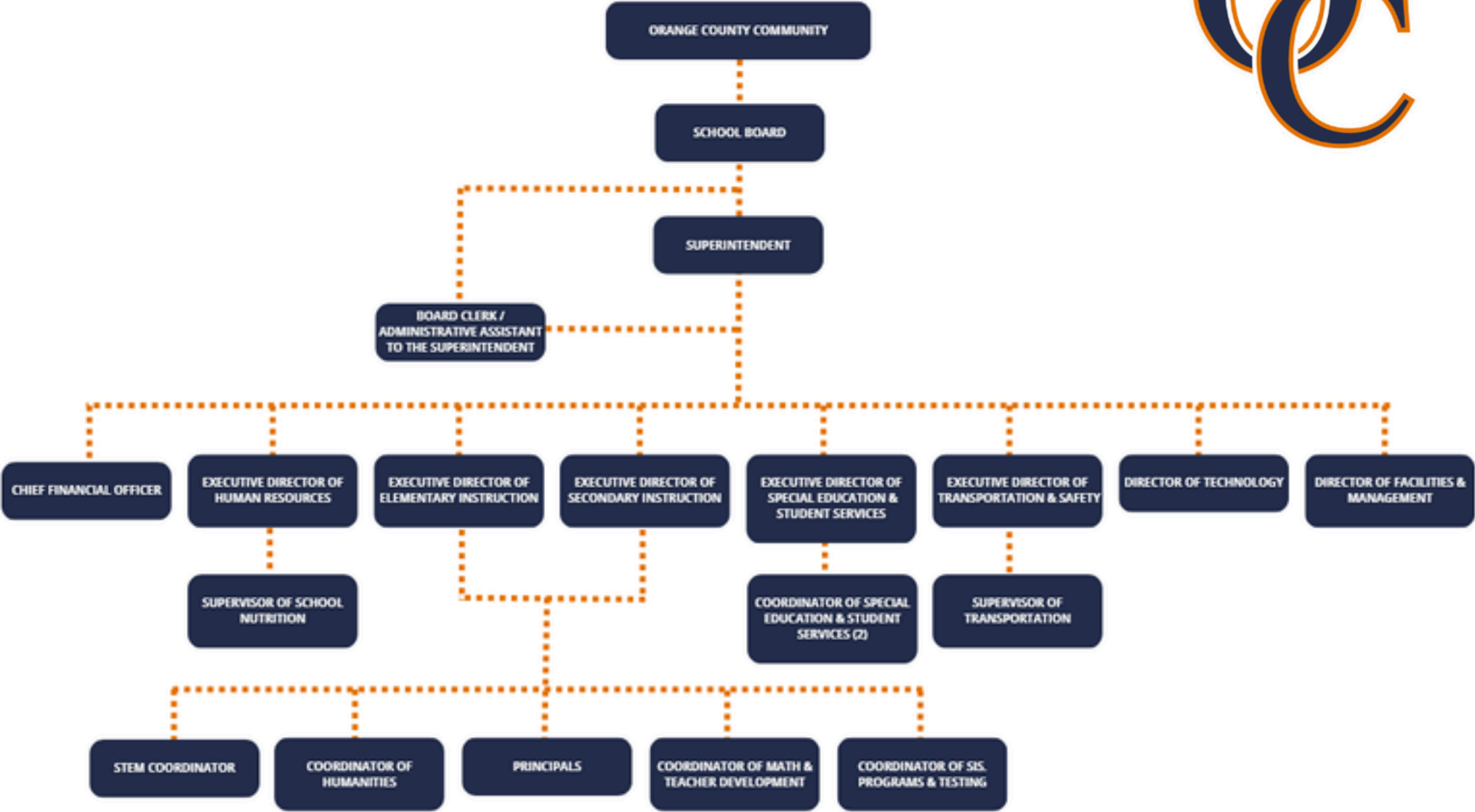
The Superintendent serves as the chief executive officer of the Orange County Public Schools division. In this capacity, he is responsible for leading, directing, and coordinating all operations of the school division, including its staff and students. He is charged with implementing all state and local policies and regulations established by the Department of Education and the School Board, overseeing curriculum development, managing the division’s budget, and providing reports and recommendations to support informed decision-making.

The Superintendent also supervises the central office staff, principals, and instructional leadership to ensure high-quality educational outcomes and equity across the division. In addition, he fosters strong partnerships with the community to promote effective communication, support educational initiatives, and advance the overall mission of the school division.



Dr. Daniel Hornick
Superintendent

ORGANIZATIONAL STRUCTURE



BASIS OF BUDGETING

The school division’s fiscal year runs from July 1 through June 30 of the following year. Annual budgets are adopted for all funds except for the Grants Fund, which is composed of multi-year grant programs. Budgets are prepared in accordance with Generally Accepted Accounting Principles (GAAP), and the budget period aligns with the accounting reporting period. The budget is adopted on a modified accrual basis, which recognizes revenues as they are measurable and available to meet the current period’s expenditures, and recognizes expenditures as they are incurred. Each year, the School Board is required to adopt a budget that identifies anticipated revenue sources, including the local tax support necessary to meet the financial requirements of the approved budget.

The Division develops its budget using a zero-based budgeting approach. Staffing levels at each school are recalculated annually based on projected enrollment and the Standards of Quality established by the State. All remaining budget line items are reviewed thoroughly and set according to the operational needs of each school and department. Cabinet members collaborate closely with principals to ensure that resource allocations effectively support specific school needs and priorities.

The Superintendent and administrative staff prepare and submit a Proposed Budget to the School Board for review. The School Board may amend this proposal as needed before submitting it to the Orange County Board of Supervisors for approval of the required local funding. If the Board of Supervisors approves a level of local funding different from that requested by the School Board, the budget must be adjusted accordingly. Once revised, the School Board adopts the final budget for the fiscal year and it serves as the basis for the programs offered in each school and department for the fiscal year starting July 1.

CAPITAL IMPROVEMENTS PROGRAM

The School Capital Improvement Program (CIP) Budget outlines the division’s capital maintenance and construction requirements and is accounted for in the School Capital Projects Fund. The CIP budget identifies capital needs for the current fiscal year as well as planned projects over the following five years. These projects may include the acquisition, construction, renovation, improvement, or replacement of school buildings, facilities, and related equipment.

Capital projects may influence future operating budgets in both positive and negative ways. The most significant impact is often related to debt service obligations. Debt service costs, recorded in the School Debt Service Fund, are funded with local revenue and represent the repayment of long-term bonds, performance contracts, and lease-purchase financing used to support CIP projects.

In addition, capital projects can generate new operating expenses, such as increased staffing requirements or additional utility and maintenance costs. Conversely, projects that replace aging infrastructure often have minimal operating impact and can even reduce operating expenditures by decreasing the need for frequent repairs and the staff time required to maintain outdated systems.

SUPPLEMENTAL APPROPRIATIONS

All local funding for the School Division is appropriated by the Orange County Board of Supervisors. If additional funding becomes available after the annual budget has been adopted, the School Board may request an increase in the appropriation to access those funds.

REVISED BUDGET

All local funding for the School Division is appropriated by the Orange County Board of Supervisors. If additional funding becomes available after the annual budget has been adopted, the School Board may request an increase in the appropriation to access those funds. These funds are then reflected in the Revised Budget, which encompasses carryovers of outstanding encumbered obligations from the prior year, school/department carryovers, prior committed priorities, and reserve funding. Throughout the year, as the current enrollment data becomes available, allocations made in the adopted budget may be adjusted for deviations from projected membership used to build the budget.

FUND STRUCTURE

Fund Classification	Fund Type	Description	School Board Fund
Governmental Funds - account for operating and special activities.	Operating	This fund is the primary OCSS fund and accounts for revenues and expenditures necessary for the day-to-day operation of OCSS. Financing is provided by the State and Federal Governments as well as contributions from the County.	2205 - School Operating Fund
	Debt Service	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.	2323 - School Debt Service Fund
	Capital Projects	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.	2321 - School Capital Projects Fund
	Special Revenue	These funds account for proceeds of specific revenue sources, other than major capital projects, in which are legally restricted or committed to be expended for specified purpose.	2207 - School Cafeteria Fund 2208 - School Textbook Adoptions Fund 2210 - Head Start Fund 2226 - Adult Education Fund 2324 - School Grants Fund

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 the County’s school system.

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.

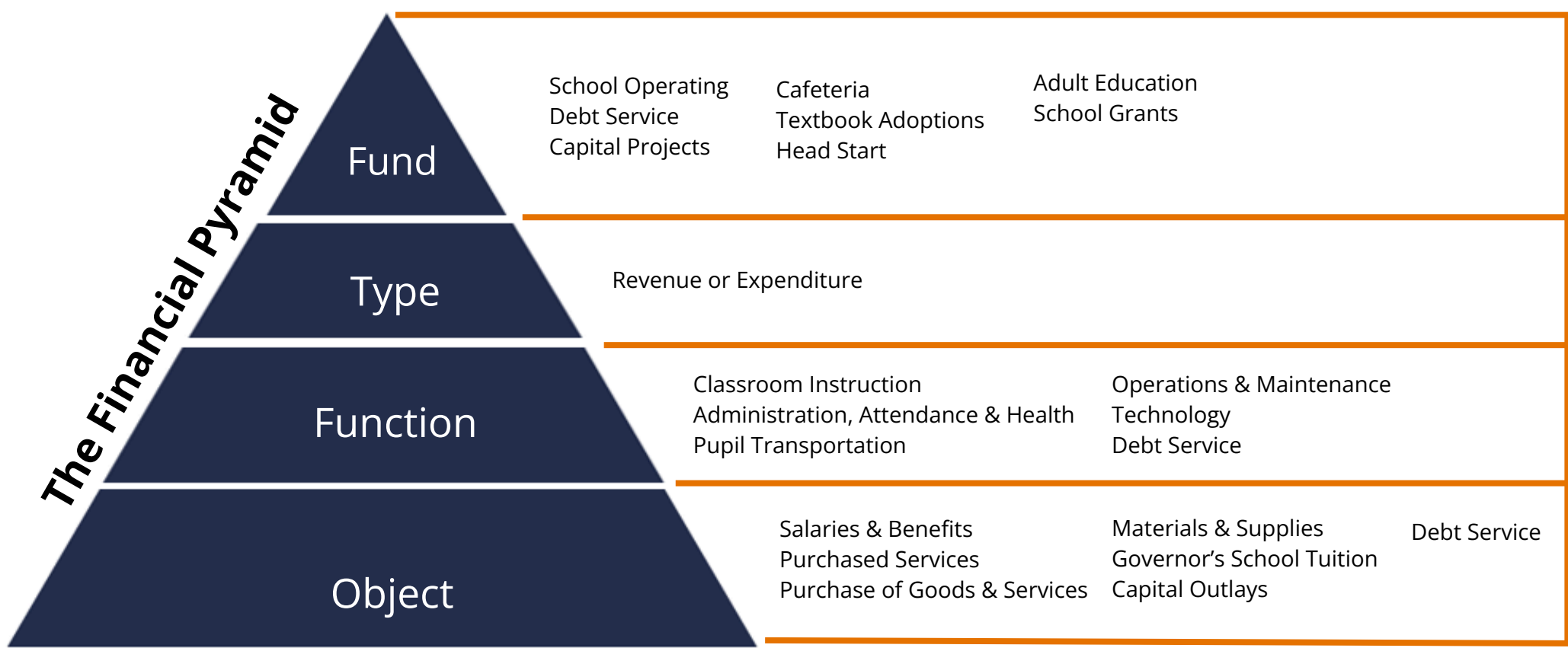
School Grants Fund (2324)

This fund is a special revenue fund that accounts for the use of multi-year Federal Grant Program Funds.

FINANCIAL STRUCTURE

The primary elements used to classify revenue and expenditures are Fund, Type, Function, and Object. Fund represents the highest level within the classification structure. Type identifies whether the transaction is a revenue or an expenditure. Function categorizes revenues and expenditures into broad activity areas. Object serves as the lowest and most detailed level of classification.

As illustrated below, these elements can be viewed as a pyramid, with Fund at the highest level and Object at the most detailed level of financial classification.



The Operating Budget is comprised of six major functions:

Instruction: Costs related to programs and services related to the interaction between teachers and students and activities associated with curriculum development and staff training.

Administrative, Attendance & Health: Activities aligned with establishing and administering operating policies, to include Board Services, Executive Services, Fiscal Services, and Health Services.

Pupil Transportation: Expenditures related to transporting students to and from school and other school-related activities. Also includes costs to monitor, operate and maintain fleet vehicles.

Operations & Maintenance: Costs to maintain building and facilities, to include custodial services, preventative maintenance services, repairs, grounds, and security services for division properties.

Technology: Technology support costs for classroom instruction, instructional support, administration and operations & maintenance.

Debt Service: Principal and interest costs associated with long-term debt financing arrangements.

OPERATING FUND



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.

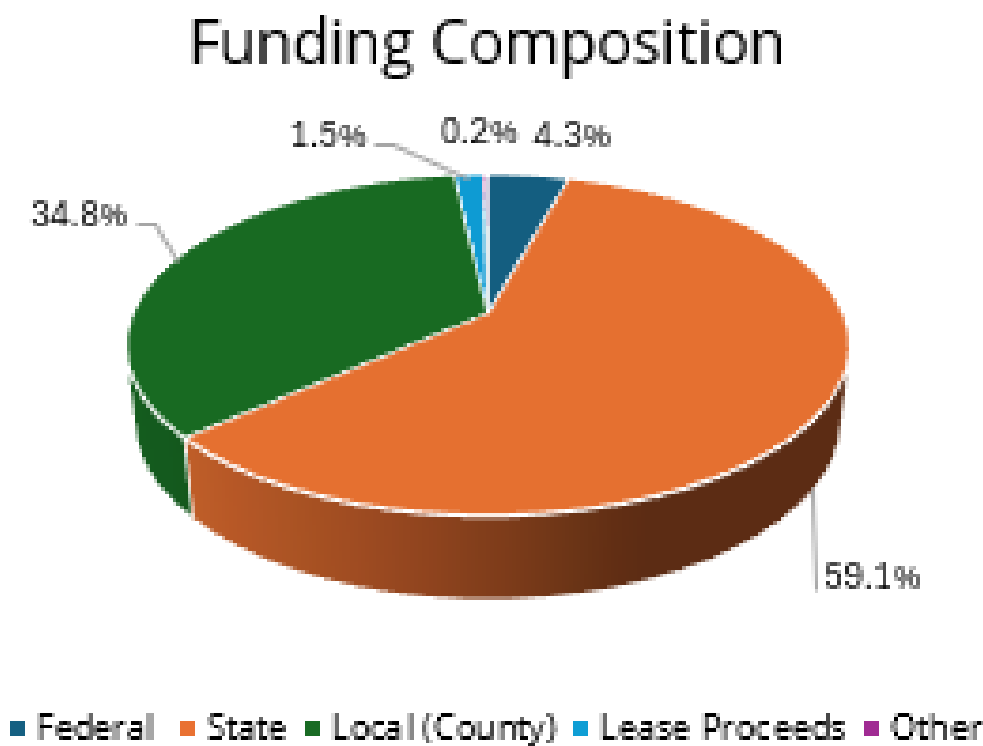


OPERATING FUND

BUDGET REVENUES

OPERATING FUND REVENUE SUMMARY
2026-2027
(Based on 4,582.45 ADM)

Funding Source	FY2026 ADOPTED BUDGET	FY2027 ADOPTED 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%





OPERATING FUND

FEDERAL
REVENUES

FEDERAL REVENUES			
2026-2027			
(Based on 4,582.45 ADM)			

Category	FY2026 ADOPTED BUDGET	FY2027 ADOPTED 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%

Federal Revenues include the following:

Title 1, Part A Funds: Provides basic formula grants for schools aimed at providing all children significant opportunity 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, 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

STATE REVENUES

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

Category	FY2026	FY2027	Change	
	ADOPTED BUDGET	ADOPTED BUDGET		
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 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) and is comprised of the following:

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).

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.

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.



OPERATING FUND

OTHER
REVENUES

OTHER REVENUES			
2026-2027			
(Based on 4,582.45 ADM)			
	FY2026	FY2027	
	ADOPTED BUDGET	ADOPTED BUDGET	Change
COUNTY TRANSFER FROM GENERAL FUND	\$24,711,195	\$26,211,195	\$1,500,000
BUS LEASE PROCEEDS	1,331,217	1,166,744	(164,473)
E-RATE	142,405	-	(142,405)
OUT OF COUNTY TUITION	9,500	9,500	-
OTHER LOCAL FUNDS	5,000	5,000	-
REFUNDS/REBATES	12,000	12,000	-
SSO GRANT	65,000	70,225	5,225
FACILITY RENTAL	14,500	14,500	-
PREP, GREENE, GCC	25,719	25,719	-
Total Other Revenues	26,316,536	27,514,883	1,198,347 4.6%

Local funding is provided by the County of Orange through transfers from the General Fund and serves to supplement all other revenue sources in support of the school system.

The Transportation Department maintains a scheduled bus replacement program under which fleet vehicles are replaced annually when they reach the end of their useful life due to high mileage, age, or overall condition. Replacement vehicles are purchased each year through direct lease financing arrangements, with lease payments amortized over a three-year period. The expenditures are reported as Capital Outlays in the Pupil Transportation within Vehicle Operating Services in the year of purchase.

Other revenues include miscellaneous income generated from facility use by outside organizations, as well as payments received from other jurisdictions for student services provided to their residents within the school system. Grant revenue from the Virginia Department of Criminal Justice Services School Security Officer (SSO) Program is also reported and is used to help offset the cost of associated personnel.

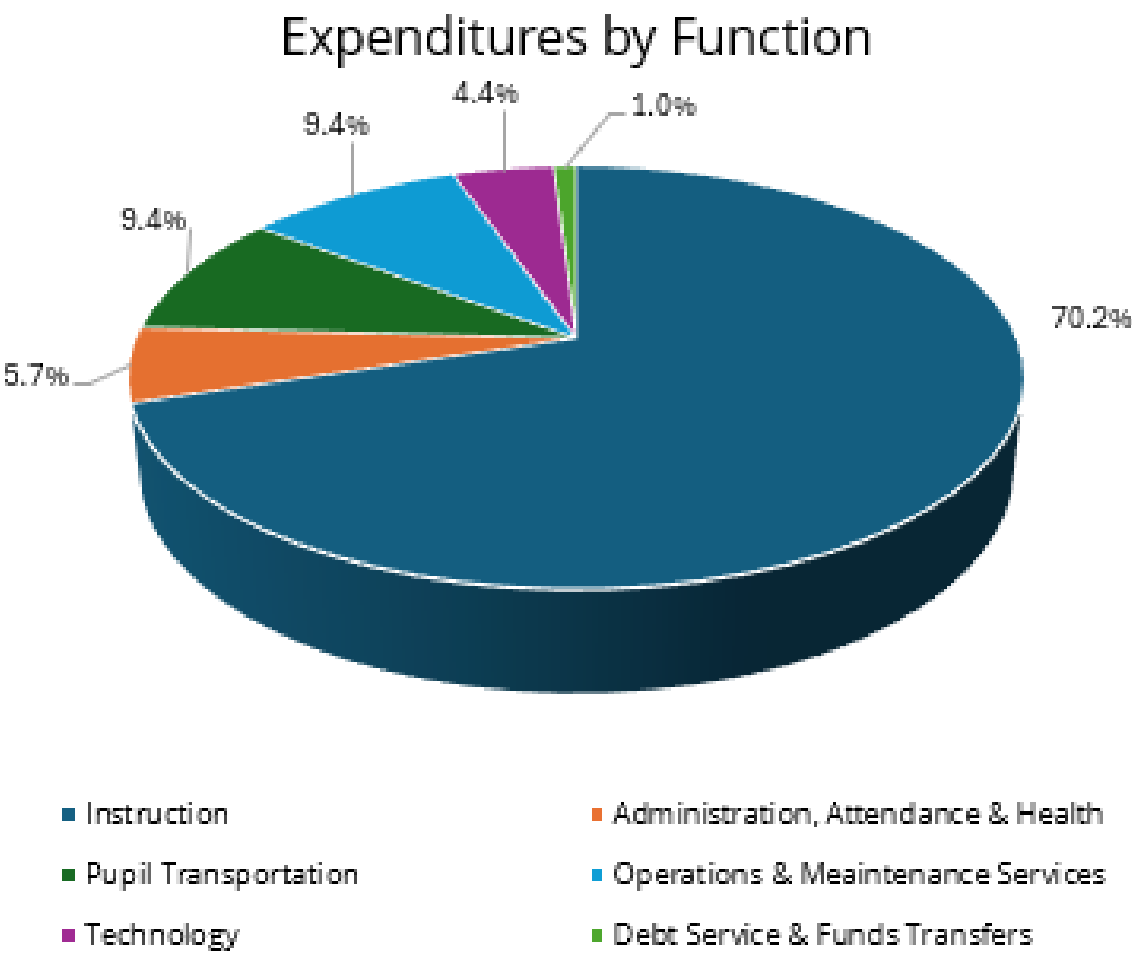


OPERATING FUND

BUDGET EXPENDITURES

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

Function	FY2025 ACTUAL	FY2026 ADOPTED BUDGET	FY2027 ADOPTED BUDGET	Change	
Instruction	\$48,906,747	\$50,200,287	\$52,881,212	\$2,680,925	
Administration, Attendance & Health	3,909,678	3,776,149	4,277,072	500,923	
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%



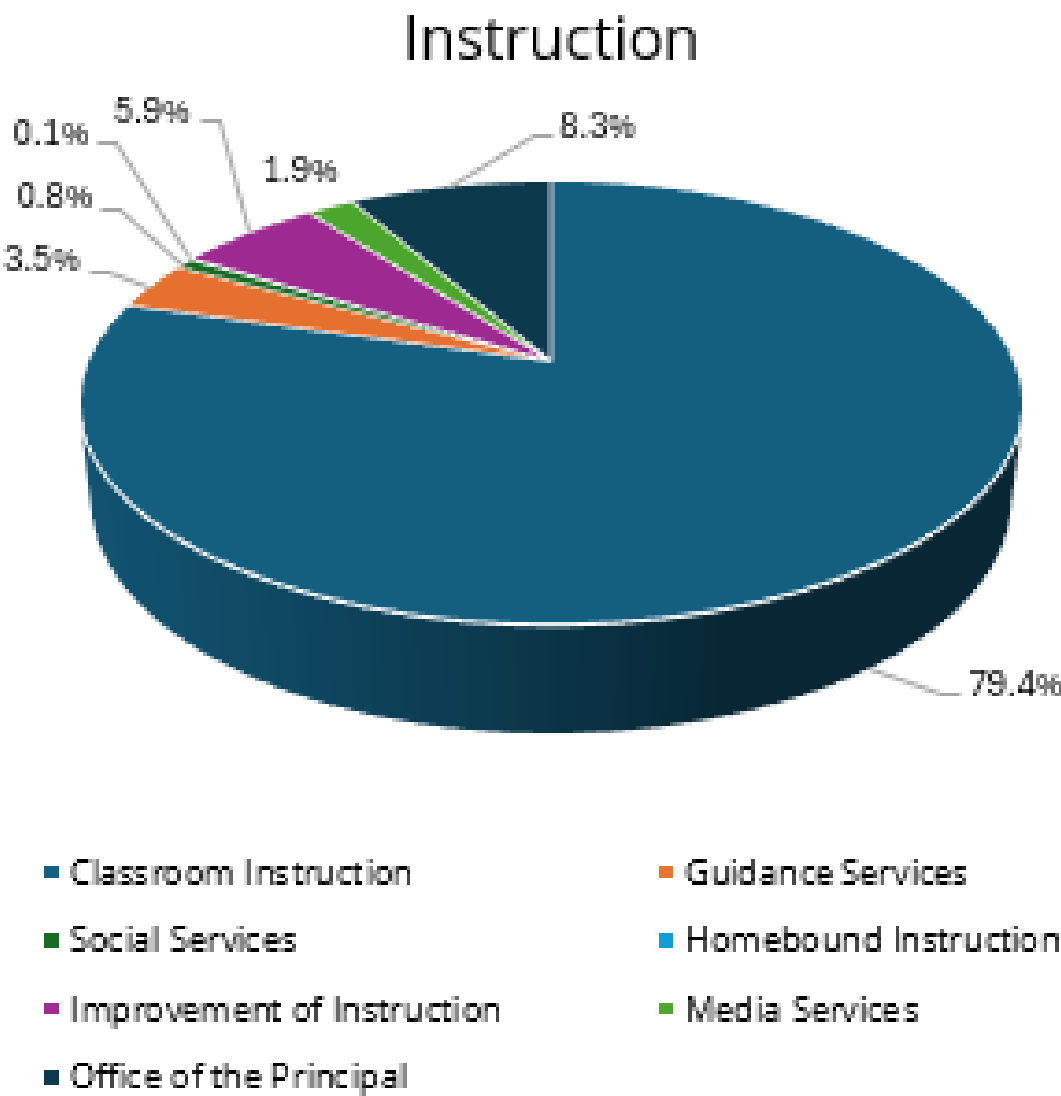


OPERATING FUND

INSTRUCTIONAL EXPENDITURES

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

		FY2026	FY2027		
	FY2025	ADOPTED	ADOPTED		
Function	ACTUAL	BUDGET	BUDGET	Change	
Classroom Instruction	\$39,034,964	\$39,867,567	\$42,003,319	\$2,135,752	
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	3,124,601	219,477	
Media Services	951,410	999,135	1,023,857	24,722	
Office of the Principal	4,035,558	4,182,793	4,397,238	214,445	
Total	\$48,906,747	\$50,200,287	\$52,881,212	\$2,680,925	5.3%



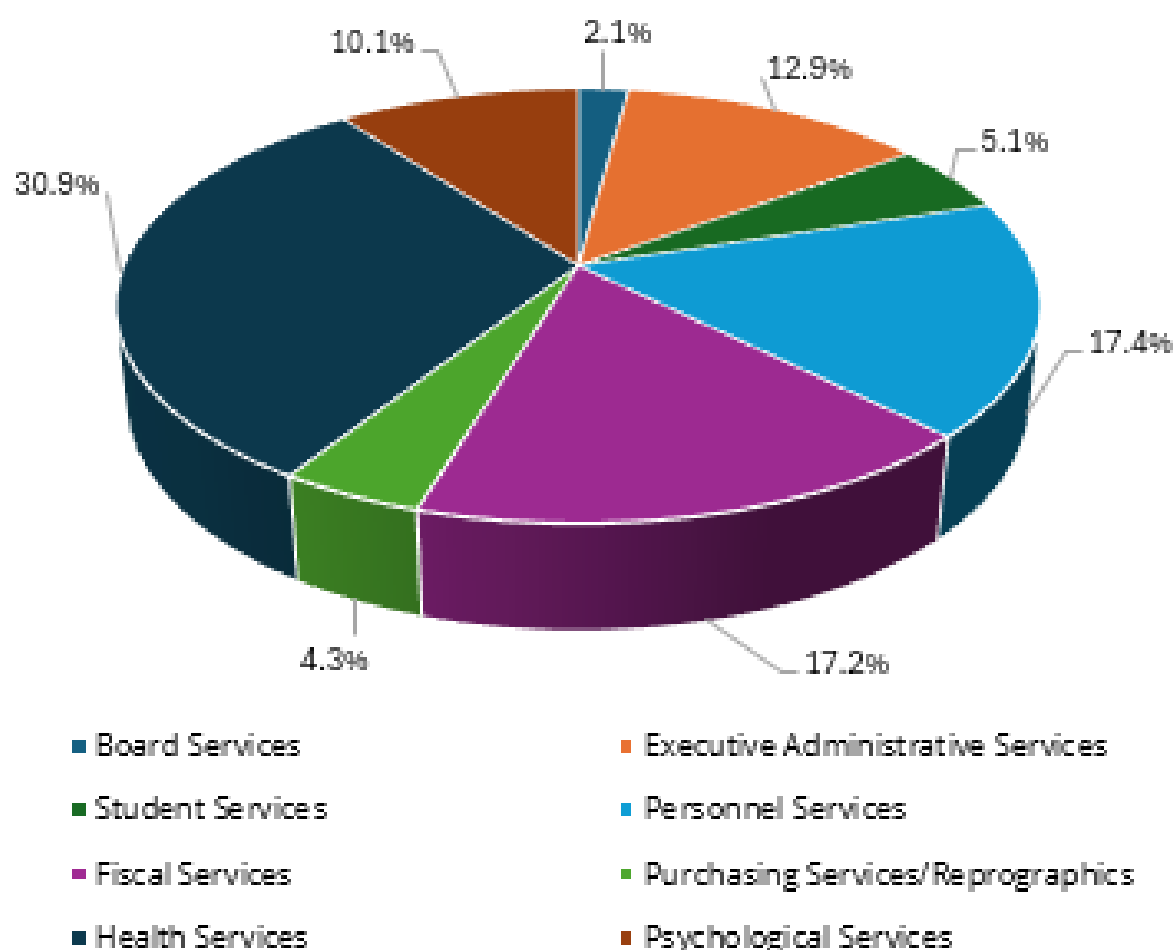


ADMINISTRATION, ATTENDANCE & HEALTH EXPENDITURES

ADMINISTRATION, ATTENDANCE & HEALTH EXPENDITURES 2026-2027 (Based on 4,582.45 ADM)

		FY2026	FY2027		
	FY2025	ADOPTED	ADOPTED		
Function	ACTUAL	BUDGET	BUDGET	Change	
Board Services	\$144,091	\$91,476	\$89,303	(\$2,173)	
Executive Administrative Services	467,997	443,472	550,105	106,633	
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	\$4,277,072	\$500,923	13.3%

Administration, Attendance & Health

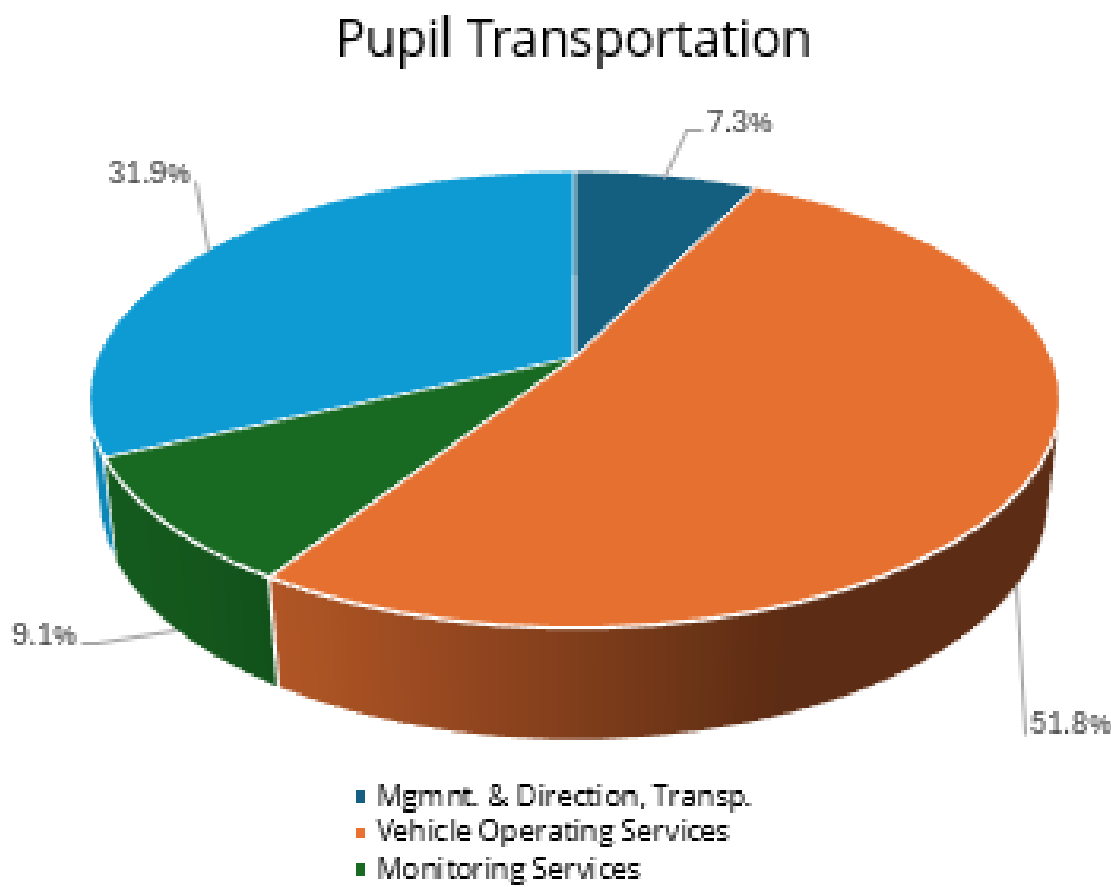




PUPIL TRANSPORTATION EXPENDITURES

PUPIL TRANSPORTATION EXPENDITURES
2026-2027
(Based on 4,582.45 ADM)

Function	FY2025 ACTUAL	FY2026 ADOPTED BUDGET	FY2027 ADOPTED BUDGET	Change	
Mgmnt. & 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%)





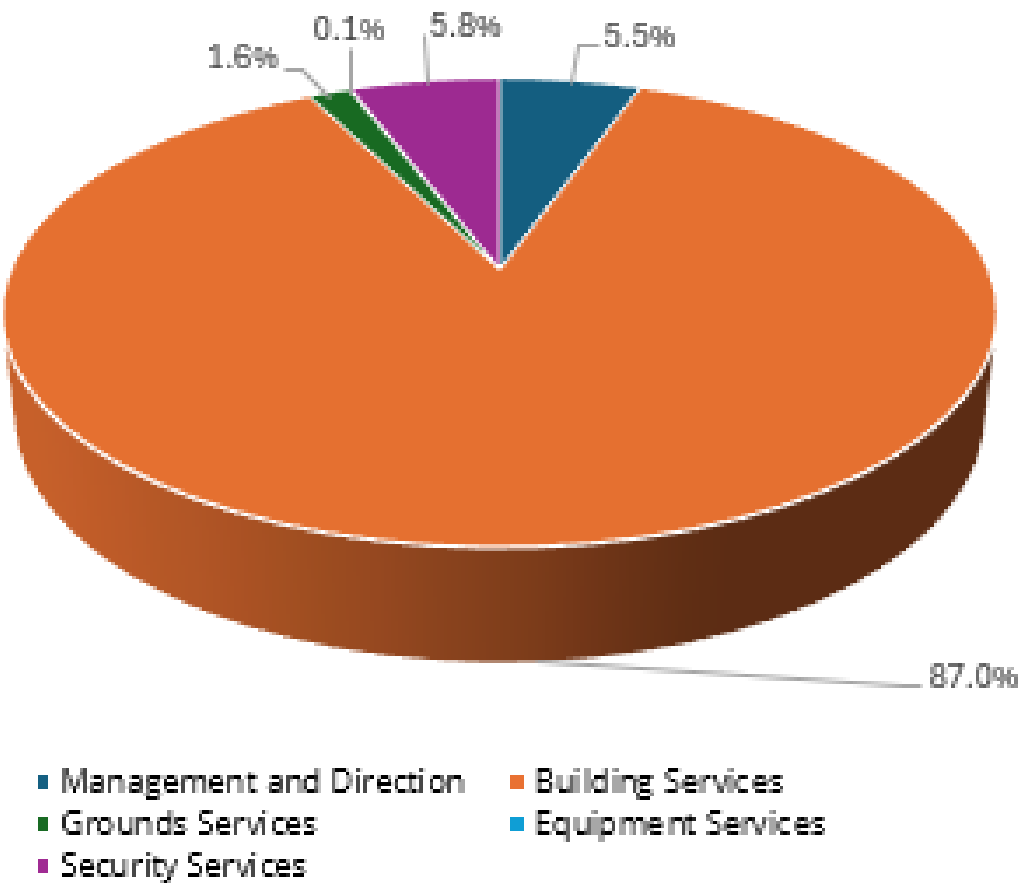
OPERATING FUND

OPERATIONS & MAINTENANCE EXPENDITURES

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

Function	FY2025 ACTUAL	FY2026 ADOPTED BUDGET	FY2027 ADOPTED 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

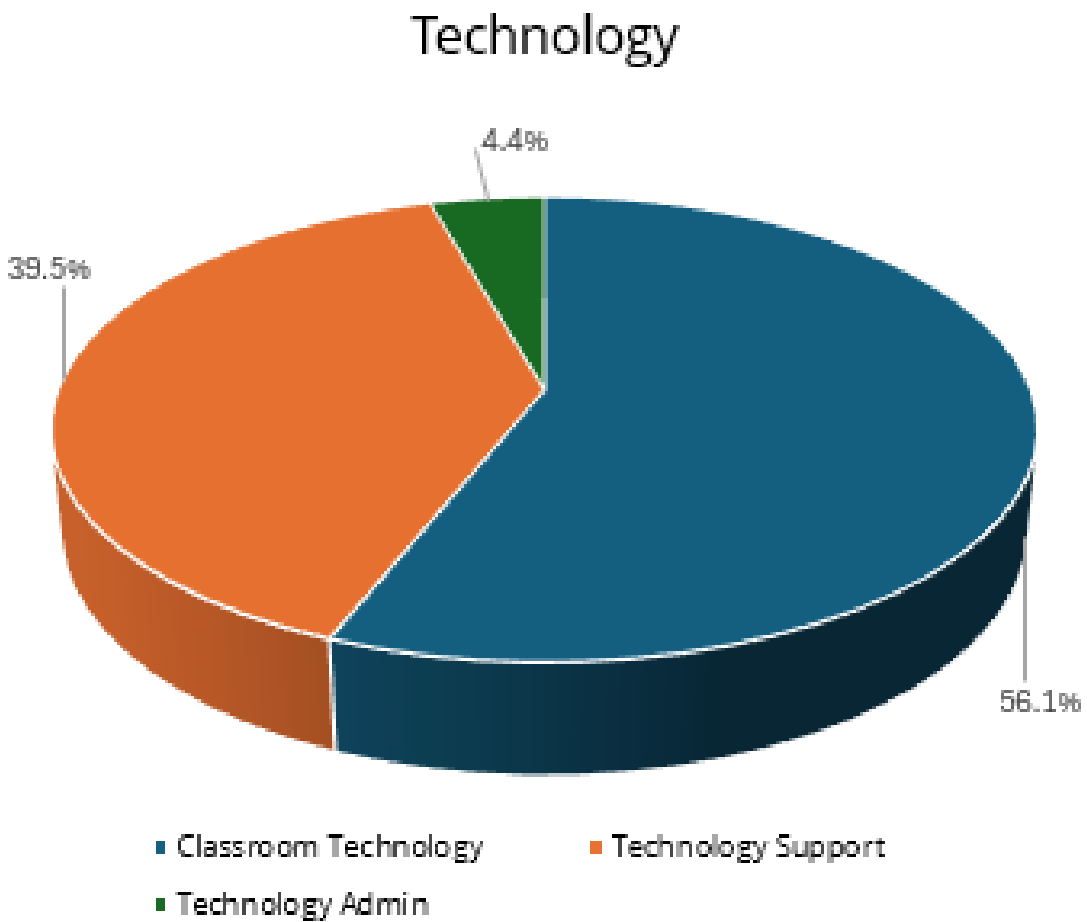




TECHNOLOGY EXPENDITURES

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

Function	FY2025 ACTUAL	FY2026 ADOPTED BUDGET	FY2027 ADOPTED 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%)



OPERATING FUND

INTRA-AGENCY TRANSFERS
EXPENDITURES

INTERAGENCY TRANSFERS
2026-2027
(Based on 4,582.45 ADM)

Function	FY2025 ACTUAL	FY2026 ADOPTED BUDGET	FY2027 PROPOSED BUDGET	Change	
Intra-Agency Transfers*	\$767,437	\$771,066	\$730,489	(\$40,577)	
Total	\$767,437	\$771,066	\$730,489	(\$40,577)	(5.3%)

* Operating to Textbook Adoptions Fund

SCHOOL HIGHLIGHTS



GORDON-BARBOUR ELEMENTARY



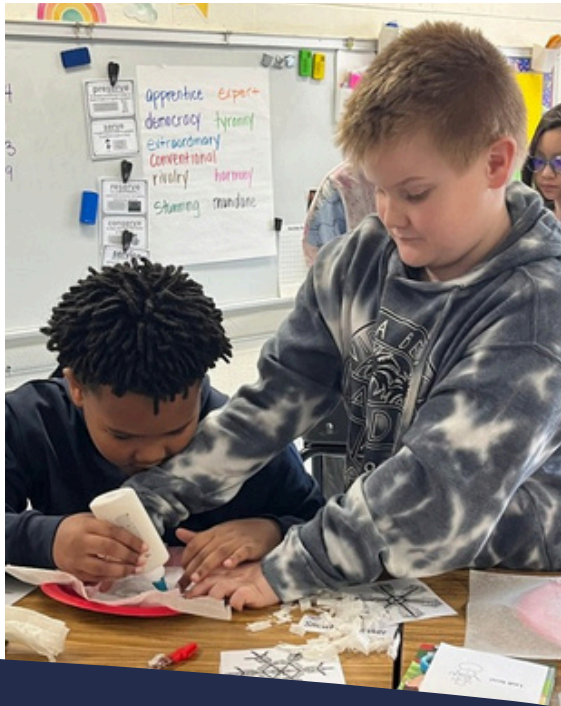
Grades: K-5

Current
Enrollment 287

Staff 49

	Actuals FY 2025	Budget FY 2026	Budget FY 2027
Personnel Salaries & Benefits	\$3,315,624	\$3,607,273	\$3,767,413
Instructional Materials & Supplies	\$102,254	\$66,591	\$66,591
Purchased Services	\$85,124	\$33,396	\$157,711
Other Operating Expenditures	\$2,893	\$6,032	\$6,032
Total Expenditures	\$3,505,895	\$3,713,292	\$3,997,747

ORANGE ELEMENTARY



Grades: K-5

Current
Enrollment 517

Staff 70

	Actuals FY 2025	Budget FY 2026	Budget FY 2027
Personnel Salaries & Benefits	\$5,409,635	\$5,490,702	\$5,631,929
Instructional Materials & Supplies	\$149,446	\$149,446	\$149,446
Purchased Services	\$71,509	\$83,658	\$155,620
Other Operating Expenditures	\$9,880	\$9,880	\$9,880
Total Expenditures	\$5,640,470	\$5,733,686	\$5,946,875

UNIONVILLE ELEMENTARY



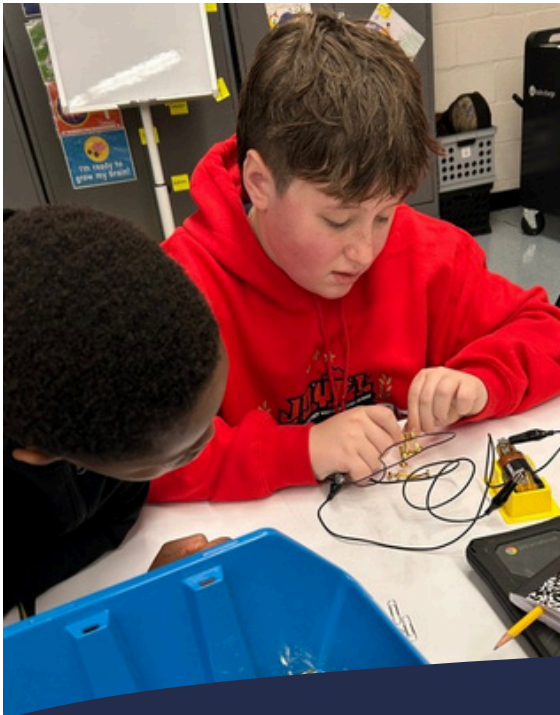
Grades: K-2

Current
Enrollment 233

Staff 36

	Actuals FY 2025	Budget FY 2026	Budget FY 2027
Personnel Salaries & Benefits	\$2,259,902	\$2,651,011	\$2,651,162
Instructional Materials & Supplies	\$102,549	\$67,771	\$67,771
Purchased Services	\$72,292	\$25,479	\$85,831
Other Operating Expenditures	\$5,895	\$5,884	\$5,884
Total Expenditures	\$2,440,638	\$2,750,145	\$2,810,648

LIGHTFOOT ELEMENTARY



Grades: 3-5

Current
Enrollment 215

Staff 34

	Actuals FY 2025	Budget FY 2026	Budget FY 2027
Personnel Salaries & Benefits	\$2,009,437	\$2,154,079	\$2,354,927
Instructional Materials & Supplies	\$111,850	\$59,970	\$59,970
Purchased Services	\$109,567	\$27,349	\$94,247
Other Operating Expenditures	\$5,557	\$5,880	\$5,880
Total Expenditures	\$2,236,411	\$2,247,278	\$2,515,024

LOCUST GROVE PRIMARY



Grades: K-2

Current
Enrollment 427

Staff 57

	Actuals FY 2025	Budget FY 2026	Budget FY 2027
Personnel Salaries & Benefits	\$3,931,311	\$4,337,674	\$4,449,000
Instructional Materials & Supplies	\$87,717	\$64,270	\$64,270
Purchased Services	\$232,105	\$99,461	\$220,004
Other Operating Expenditures	\$4,286	\$6,151	\$6,151
Total Expenditures	\$4,255,419	\$4,507,556	\$4,739,425

LOCUST GROVE ELEMENTARY



Grades: 3-5

Current
Enrollment 481

Staff 56

	Actuals FY 2025	Budget FY 2026	Budget FY 2027
Personnel Salaries & Benefits	\$3,883,925	\$4,183,183	\$4,374,675
Instructional Materials & Supplies	\$89,507	\$65,075	\$63,395
Purchased Services	\$134,972	\$37,479	\$191,676
Other Operating Expenditures	\$4,097	\$5,648	\$5,648
Total Expenditures	\$4,112,501	\$4,291,385	\$4,635,394

LOCUST GROVE MIDDLE



Grades: 6-8

Current
Enrollment 655

Staff 80

	Actuals FY 2025	Budget FY 2026	Budget FY 2027
Personnel Salaries & Benefits	\$5,615,154	\$6,125,345	\$6,306,714
Instructional Materials & Supplies	\$138,863	\$128,895	\$141,395
Purchased Services	\$110,231	\$142,775	\$93,455
Other Operating Expenditures	\$15,080	\$13,026	\$13,026
Total Expenditures	\$5,879,328	\$6,410,041	\$6,554,590

PROSPECT HEIGHTS MIDDLE



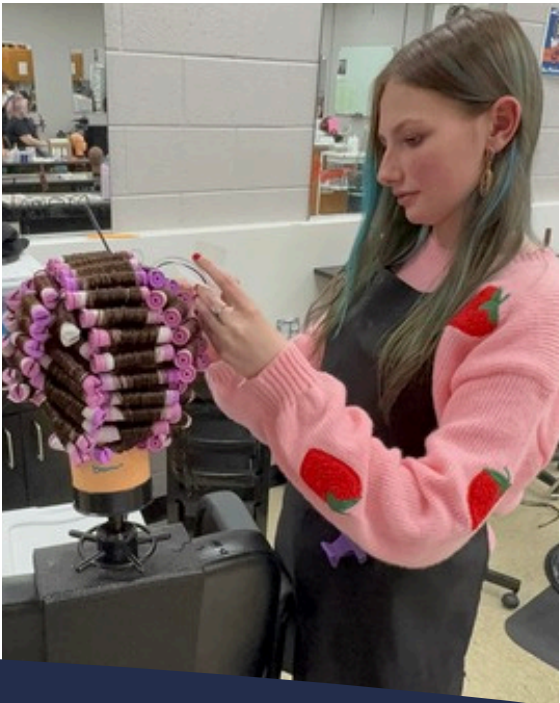
Grades: 6-8

Current
Enrollment 462

Staff 62

	Actuals FY 2025	Budget FY 2026	Budget FY 2027
Personnel Salaries & Benefits	\$4,532,967	\$4,874,156	\$5,003,853
Instructional Materials & Supplies	\$118,940	\$122,424	\$134,924
Purchased Services	\$90,026	\$219,449	\$85,128
Other Operating Expenditures	\$16,917	\$11,569	\$11,569
Total Expenditures	\$4,758,850	\$5,227,598	\$5,235,474

ORANGE COUNTY HIGH SCHOOL



Grades: 9-12

Current
Enrollment 1,467

Staff 148

	Actuals FY 2025	Budget FY 2026	Budget FY 2027
Personnel Salaries & Benefits	\$12,805,110	\$11,970,688	\$12,886,246
Instructional Materials & Supplies	\$674,171	\$606,492	\$630,144
Purchased Services	\$413,479	\$348,507	\$342,281
Other Operating Expenditures	\$122,494	\$192,684	\$123,359
Total Expenditures	\$14,015,254	\$13,118,371	\$13,982,030

OTHER FUNDS

P R O U D 2 B E



BUDGET

SCHOOL CAFETERIA FUND

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 (2207)				
REVENUES & EXPENDITURES				
2026-2027				
Revenue	FY2026 ADOPTED BUDGET	FY2027 ADOPTED BUDGET	\$ Change	% Change
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	FY2026 ADOPTED BUDGET	FY2027 ADOPTED BUDGET	\$ Change	% Change
Salaries	\$1,110,843	\$1,151,501		
Benefits	484,985	604,258		
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	1,554,835		
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%

BUDGET

SCHOOL TEXTBOOK

ADOPTIONS FUND

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				
Revenue	FY2026 ADOPTED BUDGET	FY2027 ADOPTED 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 ADOPTED BUDGET	FY2027 ADOPTED 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%)

BUDGET

HEAD START FUND

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 (2210) REVENUES & EXPENDITURES 2026-2027				
Revenue	FY2026 ADOPTED BUDGET	FY2027 ADOPTED BUDGET	\$ Change	% Change
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 ADOPTED 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%

BUDGET

ADULT EDUCATION FUND

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

ADULT EDUCATION FUND (2226)				
2026-2027				
	FY2026	FY2027		
Revenue	ADOPTED BUDGET	ADOPTED 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%
	FY2026	FY2027		
Expenditures	ADOPTED BUDGET	ADOPTED 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%

BUDGET

CAPITAL PROJECTS FUND

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.

SCHOOLS CAPITAL PROJECTS FUND (2321)		
FY2027 BUDGET		
REVENUES & EXPENDITURES		
Category		FY2027 ADOPTED BUDGET
County Funds Annual Contribution		\$778,666
Additional County Funds Requested		-
Total County Funds		\$778,666
Detail of Planned Projects:		FY2027 ADOPTED BUDGET
Facilities Improvements		\$270,000
HVAC & Energy Saving Improvements		228,666
Roofing Improvements		150,000
Athletic Facilities & Grounds Improvements		100,000
Custodial & Grounds Equipment Replacements		30,000
Total Planned Project Expenditures		\$778,666

BUDGET

DEBT SERVICE FUND

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.

DEBT SERVICE FUND (2323)	
FY2027 BUDGET	
REVENUES & EXPENDITURES	
Category	FY2027 ADOPTED 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
FY2024 Bus Purchase	
FY2025 Bus Purchase	399,529
FY2026 Bus Purchase	462,901
FY2027 Bus Purchase	421,392
Total Expenditures	\$2,404,050

REVENUE

ALL FUNDS

REVENUES - ALL FUNDS 2026-2027 (Based on 4,582.45 ADM)				
Category	FY2026 ADOPTED BUDGET	FY2027 ADOPTED 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%

EXPENDITURES

ALL FUNDS

EXPENDITURES - ALL FUNDS				
2026-2027				
(Based on 4,582.45 ADM)				
Fund	FY2026 ADOPTED BUDGET	FY2027 ADOPTED 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	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%
Total	\$82,980,411	\$85,834,419	\$2,854,008	3.4%

CAPITAL IMPROVEMENT PLAN

FY2027-FY2031

SCHOOLS CAPITAL PROJECTS FUND (2321) 5-YEAR CONSTRUCTION IMPROVEMENTS PROGRAM (CIP) FY2027 - FY2031							
Funding Source			2027	2028	2029	2030	2031
County Funds Annual Contribution			\$778,666	\$778,666	\$778,666	\$778,666	\$778,666
Additional County Funds Requested			-	805,000	2,245,000	1,990,000	900,000
Total County Funds FY2027-FY2031 Capital Improvements Program			\$778,666	\$1,583,666	\$3,023,666	\$2,768,666	\$1,678,666
Category:	Detail of Planned Projects:	Location	2027	2028	2029	2030	2031
Annual Maintenance & Repairs	Facilities Improvements	Division-Wide	\$270,000	\$270,000	\$270,000	\$270,000	\$270,000
	HVAC & Energy Saving Improvements	Division-Wide	228,666	228,666	228,666	228,666	228,666
	Roofing Improvements	Division-Wide	150,000	150,000	150,000	150,000	150,000
	Athletic Facilities & Grounds Improvements	Division-Wide	100,000	100,000	100,000	100,000	100,000
	Custodial & Grounds Equipment Replacements	Division-Wide	30,000	30,000	30,000	30,000	30,000
HVAC	Air Handler Replacements at Field House	Orange High School					900,000
	Chiller Replacement	Orange High School		150,000			
	Chiller Replacement	Orange High School Hornets Sport Center			155,000		
	HVAC Replacement - Cafeteria, Head Start, Boys & Girls Club, Rooms 1-3	Taylor Education & Administration Center			950,000		
Plumbing	Replace Overhaul Sewage Treatment System	Locust Grove Primary & Elementary			500,000		
	Replace Overhaul Sewage Treatment System	Unionville Elementary		350,000			
Lighting	Lighting Replacements - 8 tall poles with LED	Porterfield Park				90,000	
Facility Improvements	Replace Cabinets/Sinks/Countertops - 2nd Grade Classrooms	Unionville Elementary		85,000			
	Asbestos Abatement & New Flooring - Head Start Wing	Taylor Education & Administration Center		170,000			
	PA System Upgrade	Orange High School		50,000			
	Window Replacements	Locust Grove Primary & Elementary				700,000	
	Window Replacements	Orange High School				1,200,000	
	Window Replacements	Prospect Heights Middle			640,000		
Miscellaneous	Relocation of Weight Room to Field House	Orange High School		125,000			
Total Planned Project Expenditures FY2027-FY2031 Capital Improvements Program			\$778,666	\$1,708,666	\$3,023,666	\$2,768,666	\$1,678,666