



2026-2027 Annual Budget

December 4, 2025

Budget Calendar



Agenda

RCPS Budget Process

Virginia Budget Timeline

Roanoke County Budget Timeline

RCPS Calendar





RCPS Budget Process

Planning

- Establish goals and estimate the resources needed to achieve them
- Adopt calendar
- Forecast revenues
- Identify priorities
- Budget meetings
- Public hearing
- Communications

Adoption

- Legislative approval establishes legal spending authority
- School Board
- Board of Supervisors

Execution

- Funds are obligated and spent under internal controls
- Load budget
- Operations
- Monthly reporting

Evaluation

- Results are audited, analyzed, and used to improve the next cycle.
- Annual audit
- ACFR
- Year-end carryover



Virginia Budget Timeline



Fiscal Year	Begins on July 1	Adopted in even-numbered years (long session 60 days) Amended in odd-numbered years (short session 30 days)
12/17	Governor's Budget	Sets baseline budget  VDOE issues calculation template in 10 days
01/14	General Assembly Convenes	HAC & SFAC Hold budget hearings, receive agency presentations, draft amendments
03/04	Tentative Crossover	HAC & SFAC swap budget bills and review each others  VDOE provides a distribution sheet
03/14	Tentative Adjournment	HAC & SFAC reconcile differences and present one budget Governor takes action (sign, amend, or veto)  VDOE issues final calculation template



Roanoke County Timeline

Jan	<ul style="list-style-type: none">• 1/13 Work Session: 2026-2027 Preliminary Revenue Outlook and Budget Issues• 1/27 Work Session: 2025-2026 Mid-Year Revenue and Expenditure Update
Feb	<ul style="list-style-type: none">• 2/10 Work Session: 2026-2027 Revenue Outlook; County Fees & Charges Compendium• 2/24 Work Session: 2027-2036 Capital Improvement Program (CIP)
Mar	<ul style="list-style-type: none">• 3/10 Public Hearing: Effective Tax Rate• 3/24 Briefing: County Administrator's Proposed FY 2026-2027 Operating Budget and CIP
Apr	<ul style="list-style-type: none">• 4/7 Adoption of 2026 tax rates (order) Public Hearing: Tax Rate Adoption Work Session: Proposed FY 2026-2027 Operating Budget Information• 4/28 Public Hearing #1/2: Operating and Capital Budgets Work Session: Proposed FY 2026-2027 Operating Budget Information
May	<ul style="list-style-type: none">• 5/12 First reading of budget ordinances Public Hearing #2/2: Operating and Capital Budgets• 5/26 Second reading of budget ordinances Approval of operating and capital budgets, revenues and expenditures for County and Schools



Roanoke County Public Schools
2026-2027 Annual Budget
Budget Calendar

	S	M	T	W	T	F	S	School Board	Board of Supervisors	Commonwealth
NOV	11/02	11/03	11/04	11/05	11/06	11/07	11/08	11/06 Work Session		
	11/09	11/10	11/11	11/12	11/13	11/14	11/15			
	11/16	11/17	11/18	11/19	11/20	11/21	11/22	11/17 Regular Meeting	11/18 Regular Meeting	11/18 HAC 11/20 SFAC
	11/23	11/24	11/25	11/26	11/27	11/28	11/29			
	11/30	12/01	12/02	12/03	12/04	12/05	12/06	12/04 Work Session		
DEC	12/07	12/08	12/09	12/10	12/11	12/12	12/13	12/11 Regular Meeting		
	12/14	12/15	12/16	12/17	12/18	12/19	12/20	12/16 Present 2024-2025 Audit Carryover Request to BOS	12/16 Regular Meeting	12/17 Governor's Budget
	12/21	12/22	12/23	12/24	12/25	12/26	12/27			
	12/28	12/29	12/30	12/31	01/01	01/02	01/03			
	01/04	01/05	01/06	01/07	01/08	01/09	01/10	01/08 Work Session		
JAN	01/11	01/12	01/13	01/14	01/15	01/16	01/17	01/12 RCCPO Meeting 01/12 to 01/16 Department Meetings	01/13 Regular Meeting	01/14 General Assembly Convenes
	01/18	01/19	01/20	01/21	01/22	01/23	01/24	01/22 Regular Meeting		
	01/25	01/26	01/27	01/28	01/29	01/30	01/31	01/27 Budget Work Session #1	01/27 Regular Meeting	
	02/01	02/02	02/03	02/04	02/05	02/06	02/07	02/04 SAC Meeting 02/05 Work Session		
	02/08	02/09	02/10	02/11	02/12	02/13	02/14	02/10 EAC Meeting	02/10 Regular Meeting	
FEB	02/15	02/16	02/17	02/18	02/19	02/20	02/21	02/17 Principal Meetings 02/19 Regular Meeting - Public Hearing		
	02/22	02/23	02/24	02/25	02/26	02/27	02/28	02/24 Budget Work Session #2	02/24 Regular Meeting	
	03/01	03/02	03/03	03/04	03/05	03/06	03/07	03/05 Work Session		03/04 Tentative Crossover
	03/08	03/09	03/10	03/11	03/12	03/13	03/14		03/10 Regular Meeting	
	03/15	03/16	03/17	03/18	03/19	03/20	03/21	03/17 Budget Work Session #3 03/19 Regular Meeting (Adoption)		03/14 Tentative Adjournment
MAR	03/22	03/23	03/24	03/25	03/26	03/27	03/28	03/23 - 03/27 Spring Break	03/24 Regular Meeting	
	03/29	03/30	03/31	04/01	04/02	04/03	04/04	03/31 Budget Due to BOS 04/02 Work Session		
	04/05	04/06	04/07	04/08	04/09	04/10	04/11		04/07 Regular Meeting (Adopt Tax Rates)	
	04/12	04/13	04/14	04/15	04/16	04/17	04/18	04/16 Regular Meeting		
	04/19	04/20	04/21	04/22	04/23	04/24	04/25			
APR	04/26	04/27	04/28	04/29	04/30	05/01	05/02	04/28 School Board Presents 2026-2027 Annual Budget to BOS	04/28 Regular Meeting	
	05/03	05/04	05/05	05/06	05/07	05/08	05/09	05/07 Work Session		
	05/10	05/11	05/12	05/13	05/14	05/15	05/16		05/12 Regular Meeting (1st Reading of Ordinances)	
	05/17	05/18	05/19	05/20	05/21	05/22	05/23	05/21 Regular Meeting		
	05/24	05/25	05/26	05/27	05/28	05/29	05/30		05/26 Regular Meeting (2nd Reading of Ordinances)	
MAY	05/31									



Remaining Schedule



DECEMBER

❑ 12/17 Governor's Budget

JANUARY

❑ 01/12 RCCPO Meeting

❑ 01/12 – 01/16 Department Meetings

❑ 01/14 GA Convenes

❑ 01/27 Budget Work Session #1

- State revenue
- Priority list
- Long-term planning

FEBRUARY

❑ 02/04 SAC Meeting

❑ 02/10 EAC Meeting

❑ 02/17 Principal Meetings

❑ 02/19 School Board Meeting Public Hearing

❑ 02/24 Budget Work Session #2

- Employee Compensation & Benefits

MARCH

❑ 03/04 Tentative Crossover

❑ 03/14 Tentative Adjournment

❑ 03/17 Budget Work Session #3

- Superintendent's Proposal

❑ 03/19 Adopt Budget

03/31 Convey Budget to BOS

APRIL

❑ 04/28 Present Budget to BOS

MAY

❑ 05/12 BOS: 1st Reading of Ordinance

❑ 05/26 BOS: 2nd Reading of Ordinance