



Roanoke County Public Schools Student Advisory Council

February 4, 2026

Roanoke County Public Schools Budget Overview



Agenda



Budget Process



Revenues



Balancing Revenues and Expenditures



Budget Process



Planning

Establish goals and estimate the resources needed to achieve them

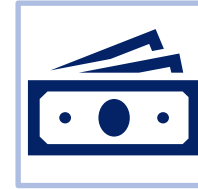
Set calendar
Forecast revenues
Identify priorities
Budget meetings
Public hearing
Communications



Adoption

Legislative approval establishes legal spending authority

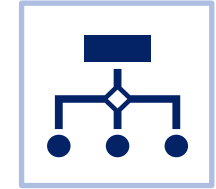
School Board
Board of Supervisors



Execution

Funds are obligated and spent under internal controls

Load budget
Operations
Monthly reporting



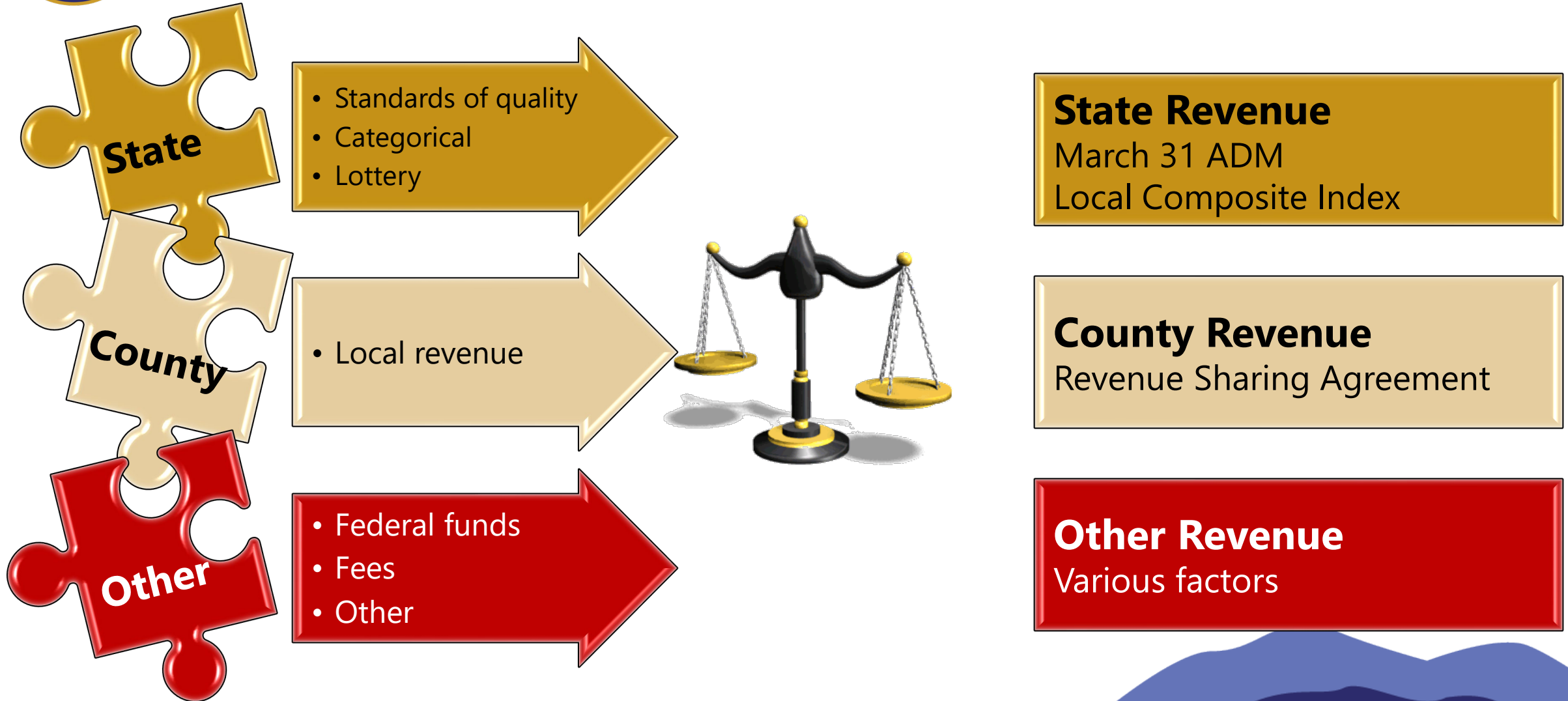
Evaluation

Results are audited, analyzed, and used to improve the next cycle

Annual audit
ACFR
Year-end carryover

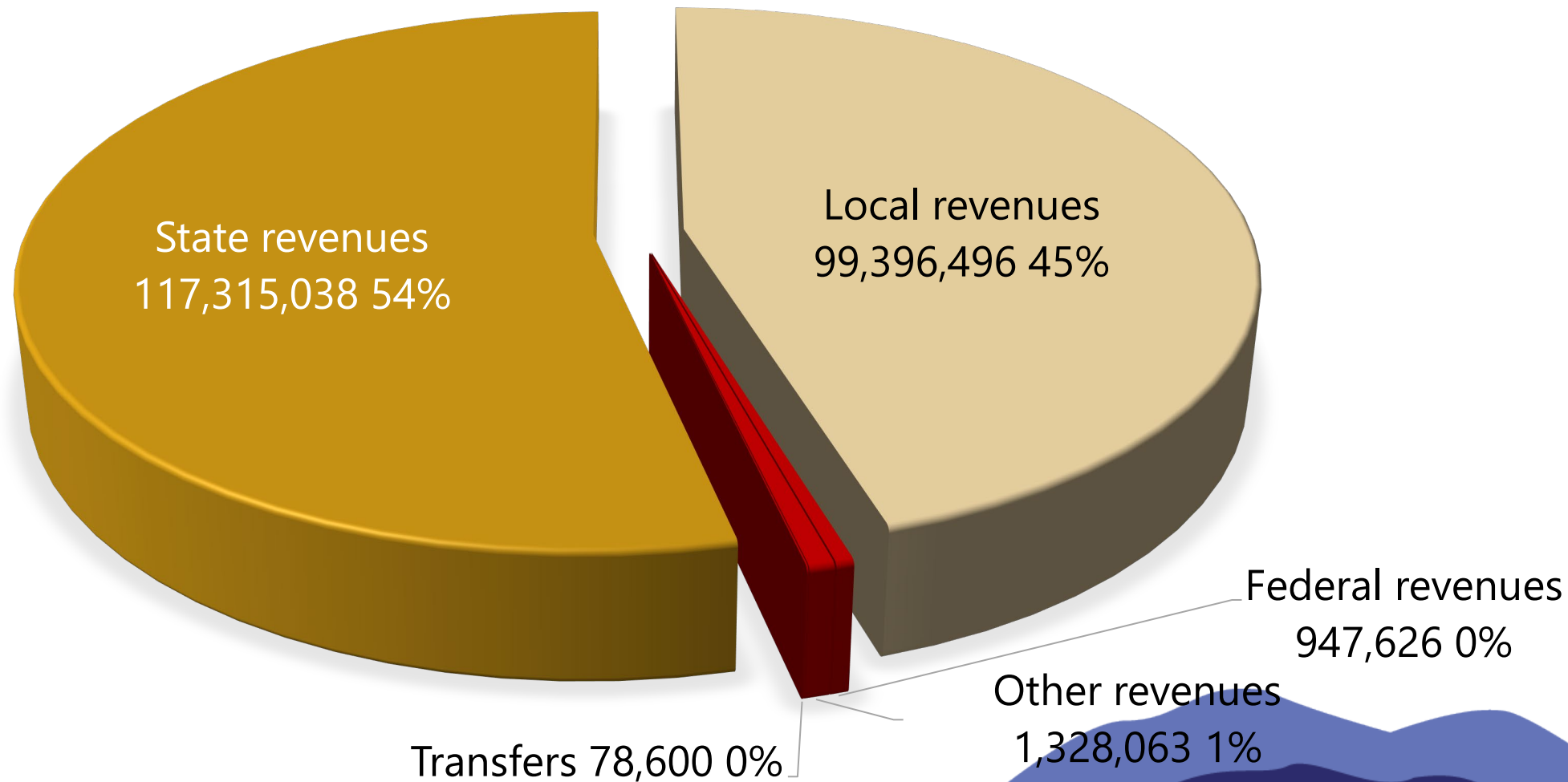


Revenues



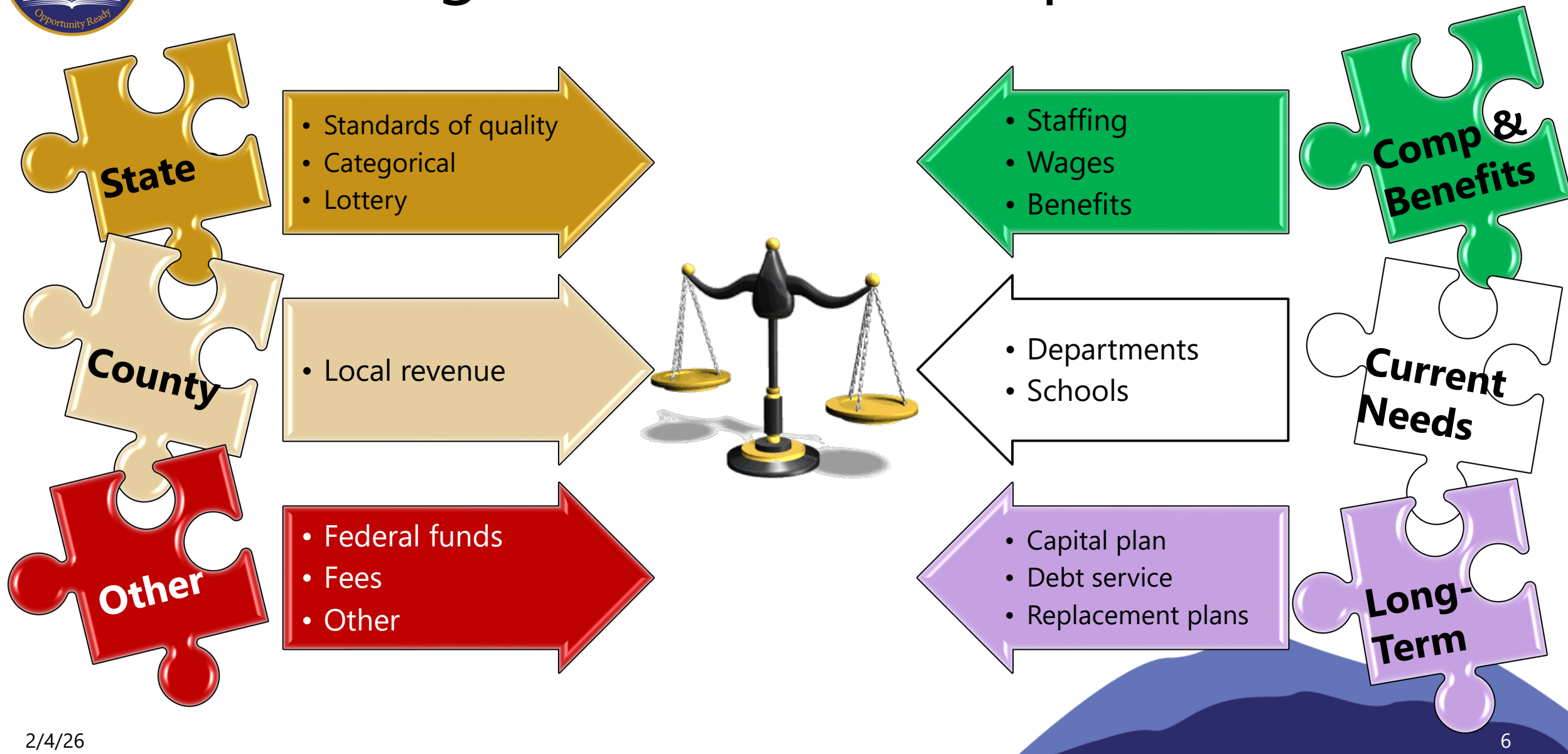


2026 General Fund Revenues



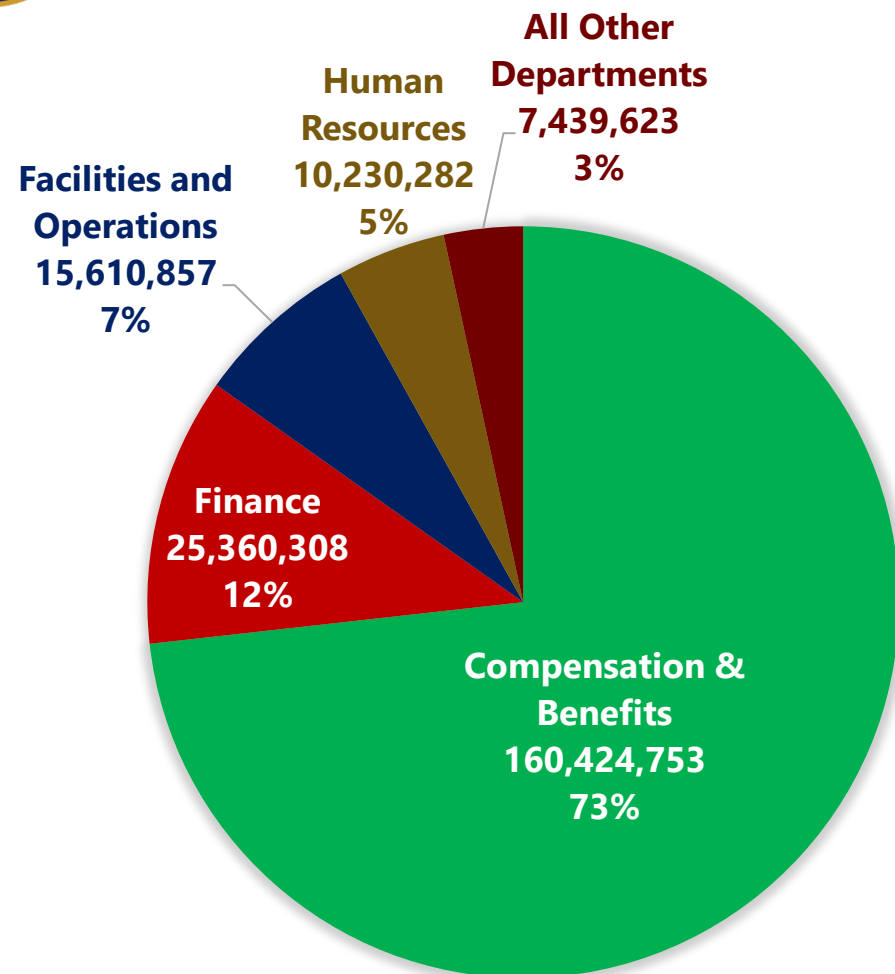
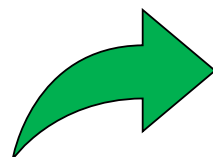


Balancing Revenues and Expenditures





2026 General Fund Expenditures



Wages
114,412,386

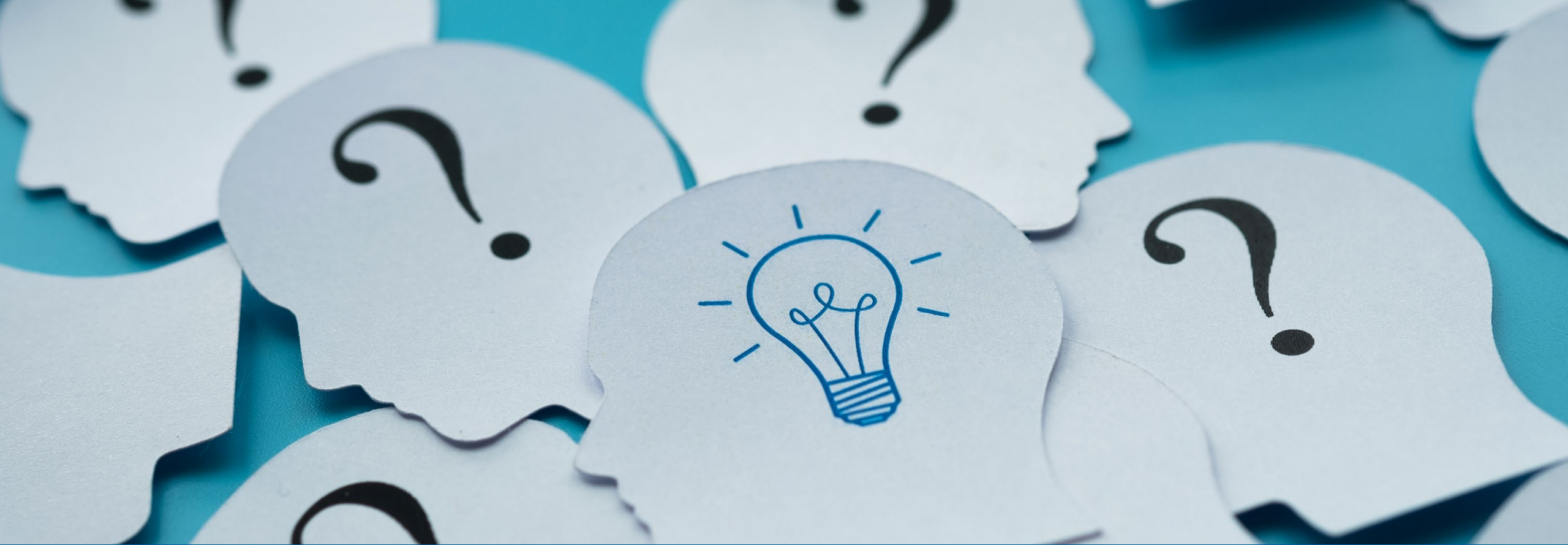
VRS
18,959,354

Health
17,368,850

Taxes
8,744,976

Dental
611,479

Other
327,708



Questions or Comments?