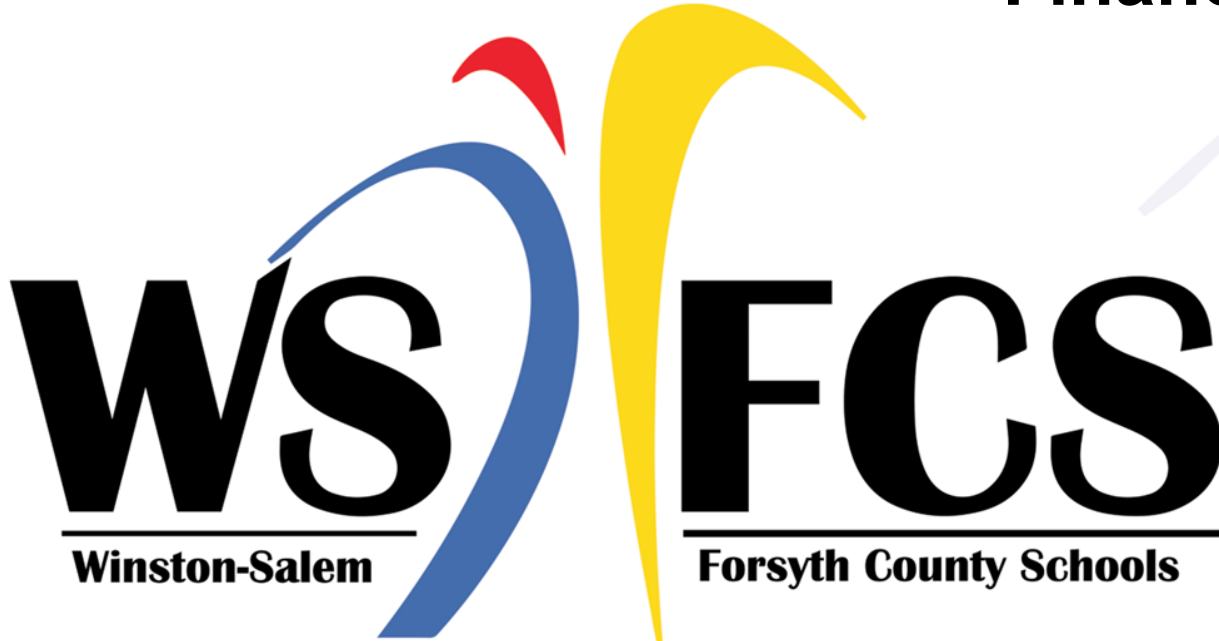


2025-2026 Budget Overview

Finance Committee

9.23.25



OUR MISSION

Winston-Salem/Forsyth County Schools will engage all students in high-quality, relevant learning experiences so they will graduate with interpersonal, academic, and workforce skills to compete globally and contribute to society.

OUR VISION

Winston-Salem/Forsyth County Schools will be the best place to learn and work through excellence, collaboration, and inclusiveness.

Local Current Expense Fund

Revenue Update as of August 31, 2025

FY 2026 Local Current Expense Fund Revenue	Budget	Revenue as of 8.31.25	Percentage Received
County Appropriation	150,513,971.00	28,952,330.16	19.2%
County Appropriation (Article 46 Teacher Supplements)	19,741,068.00	3,290,178.00	16.7%
Other Local Revenues (Fines and Forfeitures)	2,000,000.00	339,190.76	17.0%
Totals	172,255,039.00	32,581,698.92	18.9%

Revenue reflects an advance in the County Appropriation from September's allotment by \$3,100,000 to opening of school year one-time expenses.

Local Current Expense Fund

Budget vs Actuals as of August 31, 2025

2025-2026 Local Current Expense Fund Budget	Budget	Expense as of 8.31.25	Encumbrance as of 8.31.25	Balance	% Spent/ Obligated
Personnel Budget	117,761,075.39	24,412,178.07	0.00	93,348,897.32	20.7%
Non-Personnel Budget	32,704,992.00	9,391,031.03	18,083,051.66	5,230,909.31	84.0%
Charter Schools	13,000,000.00	0.00	0.00	13,000,000.00	
Reserved Budgeted Funding (un-released non-personnel funds)	8,788,971.61			8,788,971.61	
Totals	172,255,039.00	33,803,209.10	18,083,051.66	120,368,778.24	30.1%

Finance is working to finalize the local budget and expense with the current funding adjustments, with a goal of preparing a final budget resolution for adoption.

Budget amounts include the adjustment of \$4,600,010 for SRO and Nursing services.

Expense amounts do not reflect the adjustment for the SRO purchase order as well as FY 2025 non-personnel expenses paid with the Child Nutrition loan.

As part of finalizing the budget these adjustments will be processed in Tyler and should be reflected in the October BOE update.

State Public School Fund

Budget vs Actuals as of August 31, 2025

Budget	Personnel Expense	Non-Personnel Expense	Non-Personnel Encumbrance	Balance	% Spent/ Obligated
373,054,219.53	37,624,701.44	589,801.87	3,017,021.18	331,822,695.04	11.1%

DPI continues to send revisions to state allotments.

Allotment revisions are based on State Superintendent Green's revised interpretation of the state continuing budget resolution.

As of September 15, 2025 the District has received an allotment for Child and Family Support Teams-Nurses and Social Workers as well as Literacy Intervention and LEA Financed Purchase of School Buses.

Finance continues to align the budget to allotments, working towards a balanced budget and a final budget resolution for adoption.

State Public School Fund

Overview of Allotment Updates, as of 9.5.25

PRC	PRC Description	Recent Revisions		Allotment	
		Position	Amount	Y-T-D	Allotment
				Position	
001	Classroom Teachers	23	3,493,219.00	2267.6	181,789,532.00
002	Central Office Administration	0	127,692.00	0	2,029,682.00
003	Non-Instructional Support Personnel	0	239,700.00	0	16,823,341.00
004	K-5 Program Enhancement Teachers	3	306,964.00	115	8,977,590.00
005	School Building Administration	76	982,608.00	1474	15,748,418.00
006	School Health Personnel-Position	1	190,890.00	116	10,131,440.00
007	Instructional Support Personnel - Certified	0	91,096.00	118	10,110,594.00
013	Career Technical Education - Months of Employment	0	168,646.00	2279	18,013,216.00
014	Career Technical Education - Program Support	0	2,852.00	0	801,880.00
024	Disadvantage Students Supplemental Funding	0	65,270.00	0	2,252,285.00
027	Teacher Assistants	0	242,820.00	0	16,348,528.00
034	Academically or Intellectually Gifted	0	30,356.00	0	3,040,738.00
056	Transportation of Pupils	0	117,403.00	0	16,186,784.00
061	Classroom Materials/Instructional Supplies/Equipment	0	11,983.00	0	1,594,610.00
069	At-Risk Student Services/Alternative Schools	0	410,125.00	0	13,461,386.00
131	Textbook & Digital Resources	0	8,559.00	0	1,879,687.00
032	Children with Disabilities		706,127.00		40,614,641.00
054	Limited English Proficiency		607,888.00		7,528,200.00
153	Business System Modernization - LEA Allotment	0	867,985.06	0	927,711.08
120	LEA Financed Purchase of School Buses	0	81,338.00	0	81,338.00
025	Advanced Teaching Roles Salary Supplements	0	928,469.00	0	928,469.00
042	Child and Family Support Teams - Nurses	0	526,144.00	0	526,144.00
043	Child and Family Support Teams - Social Worker and Other	0	516,774.00	0	516,774.00
	Recent Revision Totals	103	10,724,908.06		

Federal Grant Fund

Budget vs Actuals as of August 31, 2025

Fund Year	Allocations	Expense	Encumbrance	Balance	% Spent/ Obligated
4	3,475,573.55	445,626.60	160,704.92	2,869,242.03	17.4%
5	7,489,846.13	873,281.99	7,654.05	6,608,910.09	11.8%
6	41,331,016.00	1,337,456.64	515,789.59	39,477,769.77	4.5%
Totals	52,296,435.68	2,656,365.23	684,148.56	48,955,921.89	6.4%

Year 4 funds expire September 30,2025. Finance is working with Federal Programs to ensure funds are fully expensed.

15 out of 37 Federal budgets have been approved by DPI.

Revenue for Federal funding is a drawn down from DPI as expenses are processed.

Federal Grant Fund Overview of Funding Amounts

PRC	PRC Description	Year 4 Allotment	Year 5 Allotment	Year 6 Allotment	FY 2026 Total
0017	Career and Technical Education - Program Improvement		51,050.00	1,071,939.00	1,122,989.00
0026	McKinney - Vento Homeless Assistance Act	12,612.88	93,060.64		105,673.52
0049	IDEA - Section 619 Preschool Grants	9,474.88	67,837.59	303,984.00	381,296.47
0050	ESEA Title I, Part A - Basic/Targeted Grants	920,210.50	3,884,440.73	22,611,426.00	27,416,077.23
0060	IDEA - Section 611 Grants to States	428,268.20	729,510.53	10,383,040.00	11,540,818.73
0070	IDEA-Early Intervening Services (EIS)			1,885,946.00	1,885,946.00
0082	IDEA-State Improvement Grant	1,504.57			1,504.57
0103	ESEA Title II, Part A - Supporting Effective Instruction	323,045.91	459,480.09	2,551,790.00	3,334,316.00
0104	ESEA Title III, Part A - English Language Acquisition	392,317.99	352,208.64	892,409.00	1,636,935.63
0105	ESEA Title I, Part A - School Improvement - 1003(A) Funds	242,321.69	303,764.97		546,086.66
0108	ESEA Title IV, Part A - Student Support & Academic Enrichment	255,159.05	56,938.21	1,630,482.00	1,942,579.26
0110	Title IV, Part B - 21st Century Community Learning Centers	52,724.02	196,785.41		249,509.43
0111	ESEA Title III, Part A - English Language Acquisition	33,023.00	38,396.00		71,419.00
0115	ESEA Title I-School Improvement-Competitive Funds	577,637.99	595,199.66		1,172,837.65
0118	IDEA Special Needs Targeted Assistance	110,054.53	11,173.66		121,228.19
0119	IDEA Preschool Targeted Assistance	28,024.04			28,024.04
0144	School Based Mental Health Service - FAST	89,194.30	650,000.00		739,194.30
	Totals	3,475,573.55	7,489,846.13	41,331,016.00	52,296,435.68

FY 2026 total is based on planning allotments from DPI.

Capital Outlay Fund

Revenue Update as of August 31, 2025

		Revenue	Percentage
2025-2026 Capital Outlay Fund Budget	Budget	as of 8.31.25	Received
County Appropriation Capital Maintenance	3,966,456.00	661,076.00	16.7%
Bond Funding	71,047,291.67	876,426.07	1.2%
Reynolds Auditorium-Grant	60,449.07		0.0%
State SCIF Fund-State Parkland Athletic Field	849,381.09		0.0%
Totals	75,923,577.83	1,537,502.07	2.0%

Capital funding from the County is budgeted in Custodial & Maintenance and Technology. The District receives \$330,538 per month from the County for capital maintenance.

Capital Outlay Fund

Budget vs Actuals as of August 31, 2025

Expense	Budget	Expense	Encumbrance	Balance	% Spent/ Obligated
Bonds	71,047,291.67	229,425.79	7,830,074.15	62,987,791.73	11.3%
Capital Maintenance-Maintenance	3,105,456.00	89,958.89	524,781.78	2,490,715.33	19.8%
Capital Maintenance-Technology	861,000.00	258,641.85	29,596.79	572,761.36	33.5%
Reynolds Auditorium-Grant	60,449.07	0.00	5,950.00	54,499.07	9.8%
State SCIF Fund-State Parkland Athletic Field	849,381.09	134,186.47	494,031.39	221,163.23	74.0%
	75,923,577.83	712,213.00	8,884,434.11	66,326,930.72	12.6%

Bond Fund Budget

Currently the bond funding is budgeted at 75% of the June 30, 2025, balance. Finance worked the week of September 15th to transfer FY 2025 expenses.

Special Capital Project Funds

The District has two capital projects with funding outside of the County and Bond funding.

Current budget amount is 75% of the June 30, 2025, balance.

SCIF Fund-State Parkland Athletic Field

Reynolds Auditorium-The Friends of Reynolds Grant Fund

Other Specific Revenue Fund, Non-Grants

as of August 31, 2025

Revenues	Budget	Revenue as of 8.31.25	Percentage Received
ROTC	700,000.00	59,240.90	8.5%
Sales Tax Refund	250,000.00	0.00	0.0%
Tuition and Fees	25,000.00	10,713.84	42.9%
Rental of School Property	0.00	12,393.48	
Interest Earned	0.00	233.18	
Miscellaneous Income	500,000.00	298,328.76	59.7%
Indirect Costs	2,000,000.00	1,089.91	0.05%
MAC Reimbursement	639,712.00	0.00	0.0%
Medicaid Direct Services	627,860.00	0.00	0.0%
Totals	4,742,572.00	382,000.07	8.1%

The revenue amounts in blue had an increase in revenue for August.

The \$1,336,373 included last month for Medicaid Direct Services, has been "transferred" to FY 2025.

Other Specific Revenue Fund Budget, Non-Grants (as of August 31, 2025)

	Budget	Expense	Encumbrance	Balance	% Spent/ Obligated
Technology	1,015,000.00	146,933.56	694,224.91	173,841.53	82.9%
Facilities/Maintenance	2,484,712.00	120,824.08	647,572.63	1,716,315.29	30.9%
Athletics	445,000.00	0.00	445,000.00	0.00	100.0%
Exceptional Children	717,860.00	0.00	0.00	717,860.00	0.0%
Reynolds Auditorium	80,000.00	0.00	0.00	80,000.00	0.0%
	4,742,572.00	267,757.64	1,786,797.54	2,688,016.82	43.3%

Technology = phone services, internet services.

Facilities/Maintenance = storm water, water & sewer, waste management.

Athletics = Wake Forest athletic trainer contract.

Exceptional Children = contracted services student support and lawsuit settlements.

Reynolds Auditorium = start up funding for events.

Other Specific Revenue Fund-Grants

as of August 31, 2025

FY 2026 Other Specific Revenue Fund, Grants Revenues	Carryover Budget	New Grant Revenue	Total Grant Budget		
Miscellaneous Grants	6,754,774.80	1,140,202.92	7,894,977.72		
FY 2026 Other Specific Revenue Fund, Grants - Budget	Budget	Expense	Encumbrance	Balance	% Spent/ Obligated
Non-Personnel Budget Amount	6,754,774.80	582,954.86	134,292.95	6,037,526.99	10.6%
Totals	6,754,774.80	582,954.86	134,292.95	6,037,526.99	10.6%

The Budget Department is working towards a goal of having the District's grants broken out by the type of grant with budget to actuals for the October Finance Committee meeting.

Finance Tyler Update

Staff continues to learn and understand the processes for the Tyler system.

As the Finance Department prepares the final Budget Resolution, budgets for all funds are being reviewed in Tyler.

Finance is working closely with Travis Void (Tyler Rep) and Kevin Sherrill to pull/create budget reports from Tyler for budget to actual monthly updates.

Requisitions, purchase orders, vendor payments, budget transfers, etc. are being processed in Tyler.

Payroll is processed via SARTOX/AS400 and is transferred into Tyler.

Staff continues to work with Travis Void (Tyler Rep) and Kevin Sherrill to address questions with Tyler processes.