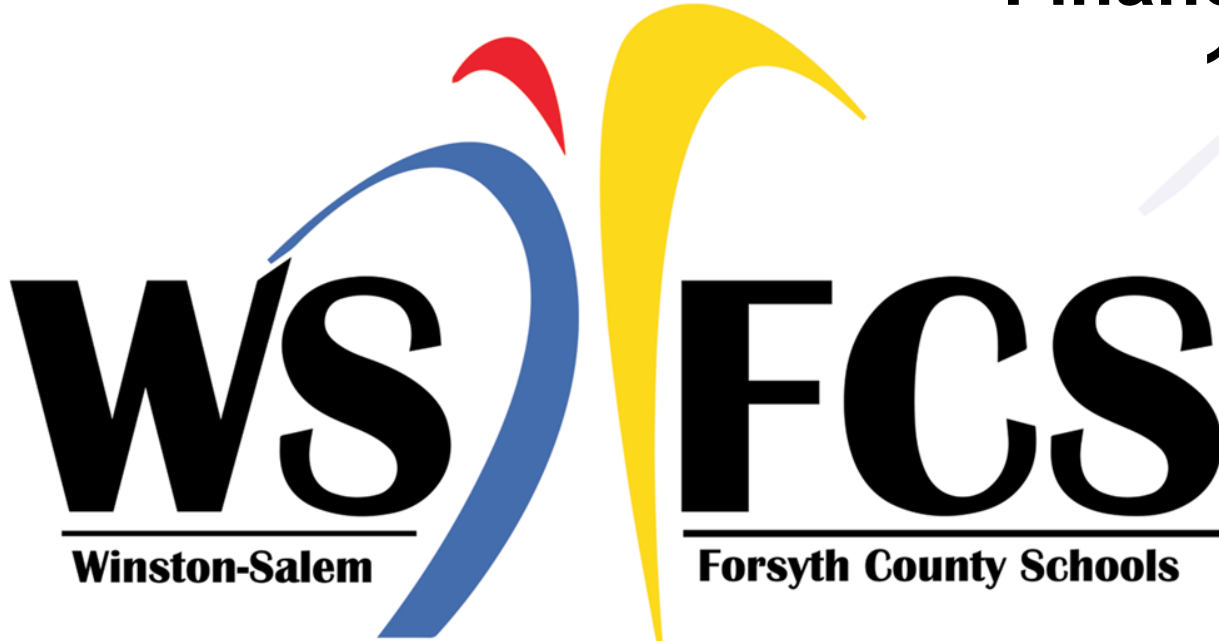


2025-2026 Budget Overview

Finance Committee

10.28.25



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 September 30, 2025

| FY 2026 Local Current Expense Fund Revenue | Budget | Revenue as of 9.30.25 | Percentage Received |
|---|-----------------------|----------------------------------|--------------------------------|
| County Appropriation | 159,082,781.46 | 38,778,495.24 | 24% |
| County Appropriation (Article 46 Teacher Supplements) | 19,741,068.00 | 4,935,267.00 | 25% |
| Other Local Revenues (Fines and Forfeitures) | 2,000,000.00 | 546,327.70 | 27% |
| Totals | 180,823,849.46 | 44,260,089.94 | 24% |

Budget and Revenue amounts include the State debt payment of \$8,568,810.46.

Local Current Expense Fund

Budget vs Actuals as of September 30, 2025

| Budget Type | Budget | Expensed | % Expensed | Encumbered | % Encumbered | Balance | % Spent/Obligated |
|-----------------------|-----------------------|----------------------|------------|----------------------|--------------|-----------------------|-------------------|
| Personnel | 106,850,809.07 | 33,597,911.14 | 31% | | | 73,252,897.93 | 31% |
| Article 46 Supplement | 19,741,068.00 | 3,062,626.22 | 16% | | | 16,678,441.78 | 16% |
| Non-Personnel | 36,285,698.46 | 11,377,918.09 | 31% | 14,853,469.43 | 41% | 10,054,310.94 | 72% |
| Charter Schools | 15,643,810.46 | - | | | | 15,643,810.46 | 0% |
| Reserved Funding | 2,302,463.47 | - | | | | 2,302,463.47 | 0% |
| Totals | 180,823,849.46 | 48,038,455.45 | 27% | 14,853,469.43 | 8% | 117,931,924.58 | 35% |

The budget total includes the \$8,568,810.46 for the State debt payment.

The budget and expenses are reflected in the Personnel line.

Purchase orders over 1 million: Janitorial \$7,795,900, Electric \$8,025,000, Gas \$1,150,000, Staff laptop lease \$1,259,495

Local Current Expense School Allotments

School Instructional Allotment Overview

| Allotment | Budget | Expense | % Spent | Encumbrance | % Encumbered | Balance | % Spent |
|---------------|---------------------|-------------------|------------|-------------------|--------------|-------------------|------------|
| Instructional | 917,376.55 | 141,283.83 | 15% | 184,828.91 | 20% | 591,263.81 | 36% |
| Toshiba | 458,347.99 | 65,097.29 | 14% | 391,004.79 | 85% | 2,245.91 | 100% |
| Totals | 1,375,724.54 | 206,381.12 | 15% | 575,833.70 | 42% | 593,509.72 | 57% |

School Custodial Allotment Overview

| | Budget | Expense | % Spent | Encumbrance | % Encumbered | Balance | % Spent |
|--------------------|------------|------------|---------|-------------|--------------|------------|---------|
| Custodial Supplies | 348,564.08 | 112,478.52 | 32% | 431.27 | 0.1% | 235,654.29 | 32% |

State Public School Fund

Budget vs Actuals as of September 30, 2025

| | | | | | | | | |
|-----------------------|----------------------|------------|-----------------------|------------|---------------------------|---------------|-----------------------|-------------------|
| Budget | Personnel Expense | % Expended | Non-Personnel Expense | % Expended | Non-Personnel Encumbrance | % Encumbrance | Balance | % Spent/Obligated |
| 376,895,916.19 | 80,668,741.38 | 21% | 2,352,243.79 | 1% | 2,706,089.76 | 1% | 291,168,841.26 | 22% |

State Purchase orders: Transportation \$980,237, (Repair/maintenance, fuel, oil, tires, parts). Tyler Conversion \$560,680. EC contracts \$659,703.

Allotment Updates as of October 7, 2025

| PRC | PRC Description | Recent Revisions | | Total Updated Revised Allotment | |
|-----|--|------------------|---------------------|---------------------------------|----------------|
| | | Position | Amount | Position | Y-T-D |
| | | | | | Allotment |
| 001 | Classroom Teachers | 4.5 | 356,625.00 | 2267.6 | 182,146,157.00 |
| 022 | Advanced Teaching Roles | | 24,676.15 | | 24,676.15 |
| 067 | Assistant Principal Interns - MSA Students | | 280,622.00 | | 280,622.00 |
| 085 | Literacy Intervention | | 884,476.00 | | 884,476.00 |
| | Recent Revision Totals | 4.5 | 1,546,399.15 | | |

As of October 7, 2025 the District has received allotments for Advanced Teaching Roles, Assistant Principal Interns and Literacy Intervention. Classroom Teachers allotment increased by 4.5 positions.

State Public School Fund

Overview of State Position/Month Allotments vs District Assignments (as of 10.3.25)

| Allotment | TYPE | State # | District # | Diff |
|---|------|---------|------------|-------|
| 0001 Classroom Teachers | P | 2272.1 | 2048 | 224.2 |
| 0004 K-5 Program Enhancement Teachers | P | 115 | 97.5 | 17.5 |
| 0006 School Health Personnel-Position | P | 116 | 84.15 | 31.9 |
| 0007 Instruct Suppt Personnel-Certified | P | 118 | 116.70 | 1.3 |
| 0042 Chld&Fam Supp Teams-Sch Nurses | P | 6.2 | 0 | 6.2 |

| Allotment | TYPE | State # | District # | Diff |
|-------------------------------------|------|---------|------------|------|
| 0005 School Building Administration | M | 1474 | 1496 | -22 |
| 0013 CTE-Months Of Employment | M | 2279 | 2136 | 143 |

P = Number of Positions

M = Number of Months Employed

Counts are prior to terms of employment reduction as well as the HIL Group position maximization.

Federal Grant Fund

Budget vs Actuals as of September 30, 2025

| Fund Year | Allocations | Personnel Expensed | % Spent | Non-Personnel Expensed | % Spent | Non-Personnel Encumbered | % Encum | Balance | % Spent/Obligated |
|------------------|----------------------|---------------------------|----------------|-------------------------------|----------------|---------------------------------|----------------|----------------------|--------------------------|
| 5 | 7,489,876.13 | 3,214,040.44 | 43% | 348,512.74 | 5% | 332,125.42 | 4% | 3,595,197.53 | 52.0% |
| 6 | 41,331,016.00 | 3,552,078.98 | 9% | 177,553.89 | 0% | 359,593.80 | 1% | 37,241,789.33 | 9.9% |
| Totals | 48,820,892.13 | 6,766,119.42 | 14% | 526,066.63 | 1% | 691,719.22 | 1% | 40,836,986.86 | 16.4% |

Year 4 funds expired September 30,2025 and were fully expensed.

Work continues to submit budgets for DPI approval.

Federal Grant Fund

Update of Allotments Approved by DPI

| PRC | PRC Description | Year 5 Allotment | Year 6 Allotment | FY 2026 Total |
|-----------------------------|---|------------------|-------------------|-------------------|
| Title I | | | | |
| 0050 | ESEA Title I, Part A - Basic/Targeted Grants | 3,884,441 | 22,611,426 | 26,495,867 |
| 0105 | ESEA Title I, Part A - School Improvement - 1003(A) Funds | 303,765 | | 303,765 |
| 0115 | ESEA Title I-School Improvement-Competitive Funds | 595,200 | | 595,200 |
| Title II | | | | |
| 0103 | ESEA Title II, Part A - Supporting Effective Instruction | 459,480 | 2,551,790 | 3,011,270 |
| Title III | | | | |
| 0104 | ESEA Title III, Part A - English Language Acquisition | 352,209 | 892,409 | 1,244,618 |
| 0111 | ESEA Title III, Part A - English Language Acquisition | 38,396 | | 38,396 |
| Title IV | | | | |
| 0108 | ESEA Title IV, Part A - Student Support & Academic Enrichment | 56,938 | 1,630,482 | 1,687,420 |
| 0110 | Title IV, Part B - 21st Century Community Learning Centers | 196,785 | | 196,785 |
| Exceptional Children | | | | |
| 0049 | IDEA - Section 619 Preschool Grants | 67,838 | 303,984 | 371,822 |
| 0060 | IDEA - Section 611 Grants to States | 729,511 | 10,383,040 | 11,112,551 |
| 0070 | IDEA-Early Intervening Services (EIS) | | 1,885,946 | 1,885,946 |
| 0082 | IDEA-State Improvement Grant | | | - |
| 0118 | IDEA Special Needs Targeted Assistance | 11,174 | | 11,174 |
| 0119 | IDEA Preschool Targeted Assistance | | | - |
| Other | | | | |
| 0017 | Career and Technical Education - Program Improvement | 51,050 | 1,071,939 | 1,122,989 |
| 0026 | McKinney - Vento Homeless Assistance Act | 93,061 | | 93,061 |
| 0144 | School Based Mental Health Service - FAST | 650,000 | | 650,000 |
| | Totals | 7,489,846 | 41,331,016 | 48,820,862 |

Allotments highlighted in green have been approved by DPI and uploaded into Tyler.

Capital Outlay Fund

Revenue Update as of September 30, 2025

| 2025-2026 Capital Outlay Fund Budget | Budget | Revenue | Percentage Received |
|---|----------------------|---------------------|----------------------------|
| County Appropriation Capital Maintenance | 3,966,456.00 | 991,614.00 | 25% |
| Bond Funding | 71,047,291.67 | 7,595,125.14 | 11% |
| Reynolds Auditorium-Grant | 60,449.07 | | 0% |
| State SCIF Fund-State Parkland Athletic Field | 849,381.09 | | 0% |
| Totals | 75,923,577.83 | 8,586,739.14 | 11% |

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 September 30, 2025

| Expense | Budget | Expensed | % Expensed | Encumbered | % Encumbered | Balance | % Spent/Obligated |
|---|----------------------|---------------------|-------------------|---------------------|---------------------|----------------------|--------------------------|
| Bonds | 71,047,291.67 | 7,349,201.85 | 10% | 1,556,223.49 | 2% | 62,141,866.33 | 13% |
| Capital Maintenance-Maintenance | 3,098,243.80 | 409,084.34 | 13% | 675,058.61 | 22% | 2,014,100.85 | 35% |
| Capital Maintenance-Technology | 868,212.20 | 288,238.64 | 33% | 8,080.00 | 1% | 571,893.56 | 34% |
| Reynolds Auditorium-Grant | 60,449.07 | 0.00 | 0% | 5,950.00 | 10% | 54,499.07 | 10% |
| State SCIF Fund-State Parkland Athletic Field | 849,381.09 | 226,840.71 | 27% | 404,950.95 | 48% | 217,589.43 | 74% |
| | 75,923,577.83 | 8,273,365.54 | 11% | 2,650,263.05 | 3% | 64,999,949.24 | 14% |

Bond Fund Budget

Currently the bond funding is budgeted at 75% of the June 30, 2025, balance. Work is now in process to work up budget amendments to budget the remaining capital funds.

Other Specific Revenue Fund, Non-Grants

as of September 30, 2025

| Revenues | Budget | Revenue as of 9.30.25 | Percentage Received |
|---------------------------|---------------------|----------------------------------|--------------------------------|
| ROTC | 700,000.00 | 59,240.90 | 8% |
| Sales Tax Refund | 250,000.00 | 0.00 | |
| Tuition and Fees | 25,000.00 | 10,713.84 | 43% |
| Rental of School Property | 0.00 | 13,865.99 | |
| Interest Earned | 0.00 | 458.16 | |
| Miscellaneous Income | 500,000.00 | 298,513.65 | 60% |
| Indirect Costs | 2,000,000.00 | 35,598.00 | 2% |
| MAC Reimbursement | 639,712.00 | 0.00 | |
| Medicaid Direct Services | 627,860.00 | 0.00 | |
| Totals | 4,742,572.00 | 418,390.54 | 9% |

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

Other Specific Revenue Fund Budget, Non-Grants (as of September 30,2025)

| | Budget | Expensed | % Expensed | Encumbered | % Encumbered | Balance | % Spent/Obligated |
|------------------------|---------------------|-------------------|-----------------------|---------------------|-------------------------|---------------------|------------------------------|
| Technology | 1,015,000.00 | 215,861.87 | 21% | 626,522.46 | 62% | 172,615.67 | 83% |
| Facilities/Maintenance | 2,484,712.00 | 527,037.39 | 21% | 1,697,225.83 | 68% | 260,448.78 | 90% |
| Athletics | 445,000.00 | 263.10 | 0% | 444,736.90 | 100% | - | 100% |
| Exceptional Children | 717,860.00 | 11,197.16 | 2% | - | 0% | 706,662.84 | 2% |
| Reynolds Auditorium | 80,000.00 | 29,204.22 | 37% | - | 0% | 50,795.78 | 37% |
| | <u>4,742,572.00</u> | <u>783,563.74</u> | <u>17%</u> | <u>2,768,485.19</u> | <u>58%</u> | <u>1,190,523.07</u> | <u>75%</u> |

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 September 30, 2025

| FY 2026 Other Specific Revenue Fund, Grants Revenues | Carryover Budget | New Grant Revenue | Total Grant Budget |
|---|-----------------------------|------------------------------|-------------------------------|
| Miscellaneous Grants | 6,562,486.19 | 1,184,899.70 | 7,747,385.89 |

| FY 2026 Other Specific Revenue Fund, Grants - Budget | Budget | Expensed | Encumbered | Balance | % Spent/ Obligated |
|---|---------------------|---------------------|-------------------|---------------------|-------------------------------|
| Budget Amount | 7,747,385.89 | 1,046,258.12 | 845,772.61 | 5,855,355.16 | 24% |
| Totals | 7,747,385.89 | 1,046,258.12 | 845,772.61 | 5,855,355.16 | 24% |

Other Specific Revenue Fund-Grants

Overview of Grant Types

Department of Education Drawdown Grants

Reimbursable Grants

Tuition Based Grants

Installment Grants

Active Grants - Donations/Gifts

Funding is requested based on monthly expense. Drawdowns electronically from the DOE.

Grantors are invoiced for expenses. The District is reimbursed for the expenses.

Participant fees utilized for program expenses.

Funding is received by the District in installments.

Funding received directly by the District.

WS/FCS Current Grant Types

| Funding Type | Number |
|-------------------------|---------------|
| Department of Education | 2 |
| Reimbursable | 3 |
| Tuition Based | 2 |
| Installment | 3 |
| Current | 67 |
| Current Grants | 77 |

Other Specific Revenue Fund-Grants

Overview of Grants

Department of Education Drawdown Grants

Fostering Diverse Schools

Magnet Schools Assistant Program (MSAP)

Reimbursable Grants

Data Sharing - United Way/Forsyth Family Power

Career Center-Gold Leaf Foundation

Donations/Gifts

Science Fair

CTE Agriculture

Robot Run

American 250 NC Grant

School Buddies

Project Hope

Tuition Based Grants

Summer Enrichment

Teacher Residency Program

Installment Grants

Wallace Grant

NC Pre-K

Donations/Gifts

Hanes MS-General Support

Friends of Sherwood Forest Donation

NFHS Magnet Program Support

Project Lead the Way

Paisley Mentoring Program

Reading Warriors

Tyler Update

Work for payroll conversion to Tyler has started.

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.