

**SUPERINTENDENT'S RECOMMENDED**

**2025-2026 BUDGET**

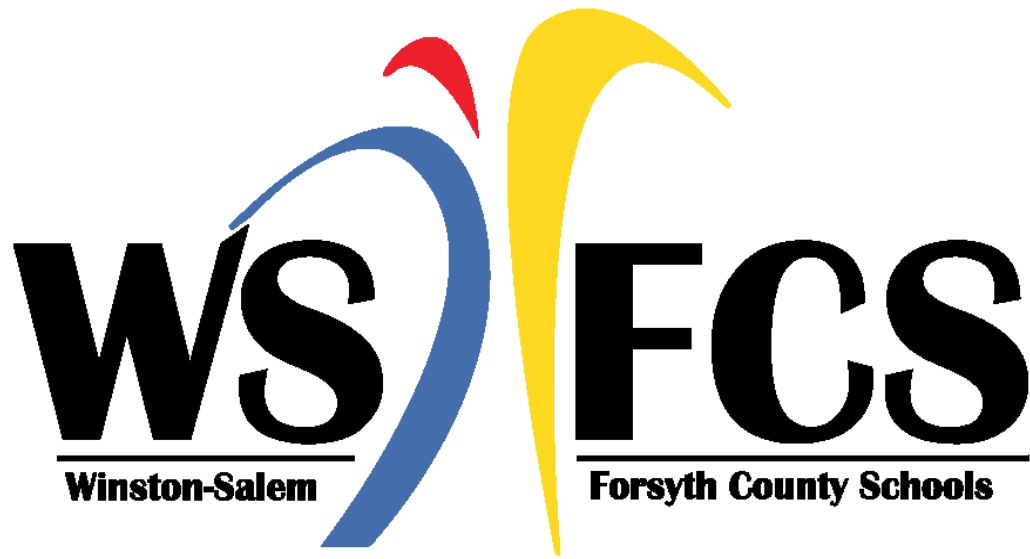
**BOARD OF EDUCATION MEETING**

**Tuesday, October 28, 2025**

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# Overview

## **SUPERINTENDENT'S BUDGET MESSAGE**

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Winston-Salem/Forsyth County Schools remains committed to engaging 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. The Fiscal Year 2025–26 Budget reflects our district's focus to fulfill that commitment while aligning our staffing and spending practices with available resources to ensure responsible stewardship of public funds.

Over the past several months, our district has taken a closer look at how positions are funded and how our resources are distributed across schools and departments. We have made adjustments to ensure staffing levels align with state and federal allotments and that local funds are used strategically to support district priorities. These changes help us operate more efficiently while maintaining high-quality instruction and support for our 49,000 students.

Our goal is to build stronger systems that allow us to stay on budget, anticipate challenges, and respond effectively to changing needs. Towards the goal of fiscally responsible budgeting, the 2025-26 Budget includes \$3.5 million for debt repayment and a \$2.3 million unbudgeted reserve to support unanticipated needs or expenditures that may come in over budget. By strengthening fiscal practices, we are positioning WS/FCS for greater stability and sustainability in the years ahead.

Even as we make these necessary adjustments, our priorities remain the same: supporting students and staff, and ensuring every dollar spent contributes to our mission of preparing all students for success in college, career, and life.

Together, we can continue to make progress - both academically and financially - by focusing on what matters most and managing our resources wisely.



Catty Moore

WS/FCS Interim Superintendent

# Board Members

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**Deanna Kaplan**  
*Board Chair*  
AT-LARGE



**Alexandré Bohannon**  
*Board Vice-Chair*  
DISTRICT 1



**Robert Barr**  
*Board Member*  
DISTRICT 2



**Trevonia Brown-Gaither**  
*Board Member*  
DISTRICT 1



**Sabrina Coone**  
*Board Member*  
AT-LARGE



**Leah Crowley**  
*Board Member*  
DISTRICT 2



**Susan Miller**  
*Board Member*  
DISTRICT 2



**Richard Watts**  
*Board Member*  
AT-LARGE



**Steve Wood**  
*Board Member*  
DISTRICT 2

# About Us

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## Who We Are

Winston-Salem/Forsyth County Schools formed in 1963 with the merger of the Winston-Salem and Forsyth County districts. It is the fourth-largest system in North Carolina and the 81st-largest in the nation.

Winston-Salem/Forsyth County Schools serves more than 49,000 students in Pre-K through Grade 12 with the goal of providing a quality education for each child. The school system has 44 elementary schools, 15 middle schools, and 13 high schools. Seven specialty schools bring the system-wide total to 79.

Districtwide, 31.3% of the students are white; 29% are African-American; 31% are Hispanic; 5.7% are multiracial; 2.8% are Asian; and less than 1% are American Indian or Native Hawaiian/Pacific Islander.

## 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.

## Vision

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

## Governance

The WS/FCS Board of Education is composed of nine members who serve four-year terms that expire in 2026. These board members are Robert Barr, Alexandré Bohannon, Trevonia Brown-Gaither, Sabrina Coone, Leah Crowley, Deanna Kaplan, Susan Miller, Richard Watts, and Steve Wood.

The board selects a superintendent to oversee the day-to-day operations of the school system. Catty Moore has served as Interim Superintendent since June 2025.

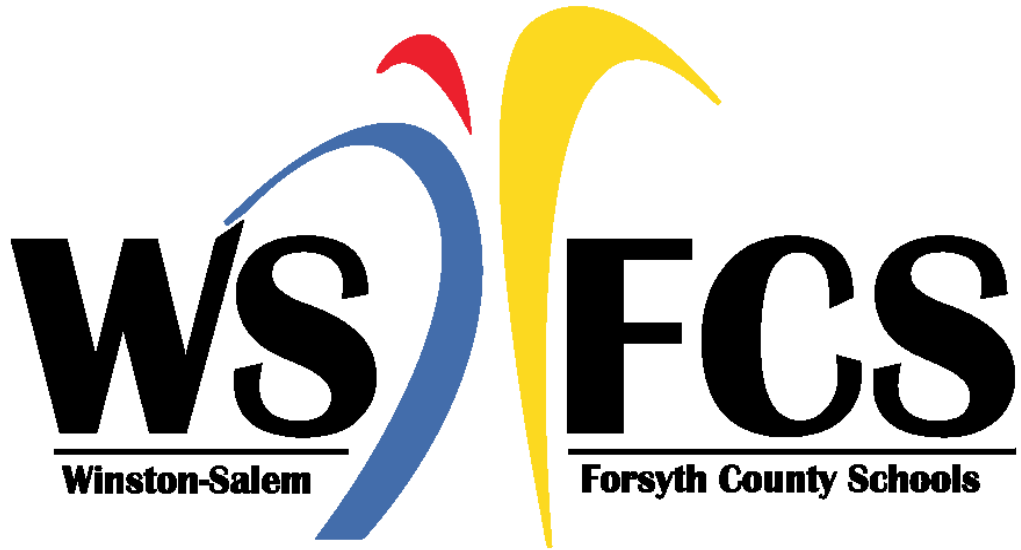
# District Mission and Vision

## Mission

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

## Vision

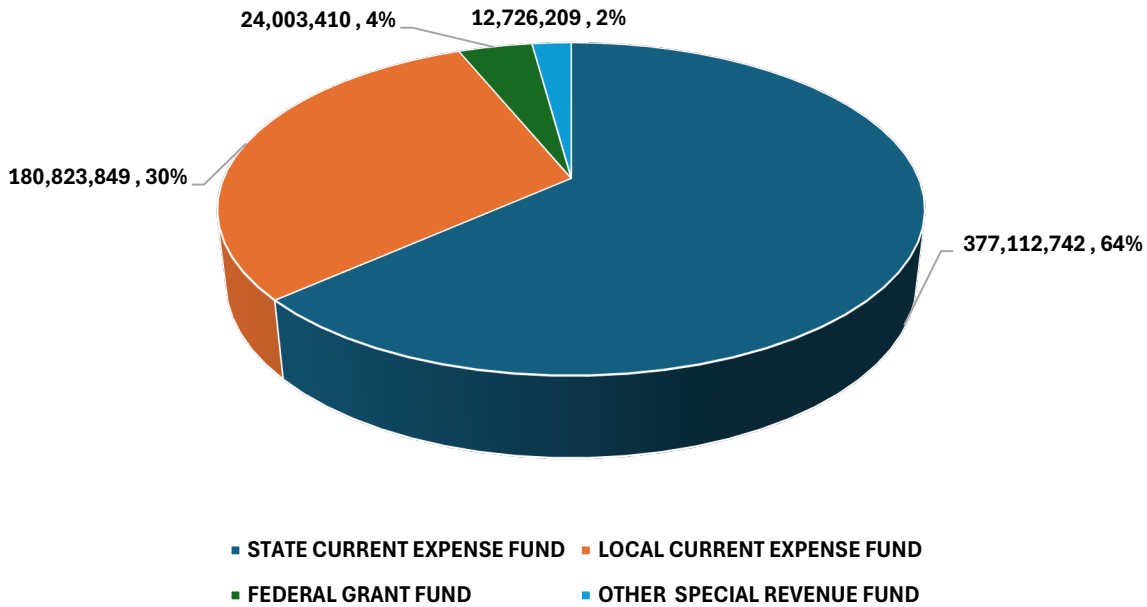
Winston-Salem/Forsyth County Schools will be the best place to learn and work through **excellence, collaboration and inclusiveness**.



# 2025-2026 Operating Budget

WINSTON-SALEM/FORSYTH COUNTY SCHOOLS  
**2025-26 OPERATING BUDGET:  
 FUNDING SOURCES**

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SOURCE	REVENUE	
STATE CURRENT EXPENSE FUND	377,112,742	63%
LOCAL CURRENT EXPENSE FUND	180,823,849	30%
FEDERAL GRANT FUND	24,003,410	4%
OTHER SPECIAL REVENUE FUND	12,726,209	2%
<b>TOTALS</b>	<b>594,666,210</b>	<b>100%</b>

**2025-26 OPERATING BUDGET:  
REVENUE CATEGORIES BY FUNDING SOURCE**


PRC	REVENUE CATEGORY	STATE CURRENT EXPENSE FUND	LOCAL CURRENT EXPENSE FUND	FEDERAL GRANT FUND	OTHER SPECIAL REVENUE FUND	TOTAL
0001	Classroom Teachers	\$ 181,789,532	\$ -	\$ -	\$ -	\$ 181,789,532
0002	Central Office Administration	2,029,682				2,029,682
0003	Non-Instructional Support Personnel	16,823,341				16,823,341 *
0004	K-5 Program Enhancement Teachers	8,977,590				8,977,590
0005	School Building Administration	15,748,418				15,748,418
0006	School Health Personnel	10,131,440				10,131,440
0007	Instructional Support Personnel	10,110,594				10,110,594
0009	Non-Contributory Employee Benefits	3,754,885				3,754,885
0012	Driver Training	1,116,674				1,116,674
0013	Voc. Ed. - Months of Employment	18,013,216				18,013,216
0014	Voc. Ed.- Program Support	801,880				801,880
0015	School Technology Fund	596,361				596,361
0016	Summer Reading Camps	660,827				660,827
0022	Advanced Teaching Roles	24,676				24,676
0024	Disadv. Student Supplemental Funding	2,252,285				2,252,285
0025	Advanced Teaching Roles	928,469				928,469
0027	Teacher Assistants	16,348,528				16,348,528
0028	Highly Qualified NC Teaching Graduate	90,635				90,635
0029	Behavioral Support	285,811				285,811
0032	Children with Disabilities	40,614,641				40,614,641
0034	Academically/Intellectually Gifted	3,040,738				3,040,738
0042	Nurses - Child and Family Support	526,144				526,144
0043	Child and Family Support	516,774				516,774
0054	Limited English Proficiency	7,528,200				7,528,200
0055	High School Learn and Earn	200,000				200,000
0056	Transportation of Pupils	16,186,784				16,186,784
0061	Classroom Materials/Supplies					- *
0063	Children with Disabilities - Special					-
0067	Assistant Principal Interns - MSA Students	280,622				280,622
0069	At-Risk/Alternative Schools	13,637,227				13,637,227
0073	School Connectivity	76,000				76,000
0078	Digital Learning Initiative: Digital Literacy Solution	216,826				216,826
0083	CTE-Credential Program Support	112,070				112,070
0085	Literacy Intervention	884,476				884,476
0131	Textbook and Digital Resources	1,879,685				1,879,685
0153	Business System Modernization - LEA Allotment	927,711				927,711
	Forsyth County Appropriation		178,823,849			178,823,849
	Other Local Revenues		2,000,000			2,000,000
0017	Voc. Ed. - Program Improvement			1,123,019		1,123,019
0026	McKinney-Vento Homeless			105,674		105,674 **
0049	IDEA VI-B - Preschool Handicapped			77,312		77,312 **
0050	ESEA Title I - Basic			4,804,651		4,804,651 **
0060	IDEA Title VI-B			11,540,819		11,540,819 **


**2025-26 OPERATING BUDGET:  
REVENUE CATEGORIES BY FUNDING SOURCE**


PRC	REVENUE CATEGORY	STATE CURRENT EXPENSE FUND	LOCAL CURRENT EXPENSE FUND	FEDERAL GRANT FUND	OTHER SPECIAL REVENUE FUND	TOTAL
0070	IDEA Early Intervening Services (EIS)			1,885,946		1,885,946
0082	IDEA VI B - Special Education State Improvement			1,505		1,505 **
0118	IDEA VI-B Special Needs			121,228		121,228 **
0119	IDEA Preschool Targeted Assistance			28,024		28,024
0103	Title II - Improving Teacher Quality			782,526		782,526 **
0104	Title III - Language Acquisition			744,527		744,527 **
0111	Title III - Language Acquisition Sign. Inc.			72,219		72,219
0105	Title I - School Improvement			242,322		242,322 **
0108	ESEA Title IV - Student Supp. & Acad. Enrichment			312,097		312,097 **
0110	21st Century Grant			249,509		249,509
0144	School Based Mental Health Service - FAST			739,194		739,194
0115	ESEA Title I-School Improvement-Competitive Funds			1,172,838		1,172,838 **
	State Allocations Grants				35,275	35,275
	Department of Education Grants				5,160,782	5,160,782
	Local Grants/Foundation Grants				2,787,579	2,787,579
	ROTC Reimbursement				700,000	700,000
	Admin Outreach/Direct Svcs - Medicaid				1,267,572	1,267,572
	Sales Tax Revenue				250,000	250,000
	Indirect Costs				2,000,000	2,000,000
	Tuition & Fees				25,000	25,000
	Miscellaneous Income				500,000	500,000
	<b>TOTAL</b>	<b>\$ 377,112,742</b>	<b>\$ 180,823,849</b>	<b>\$ 24,003,410</b>	<b>\$ 12,726,209</b>	<b>\$ 594,666,210</b>

\* Includes impact of planned ABC transfers.

\*\* Federal Grant Fund amounts based on prior year carryover. Budget amendments will be processed as budgets are approved by DPI.

 Position Allotment - Funds are used to pay the amount required to hire a specific number of certified teachers and other educator positions based on the state salary schedule, without being limited to a specific dollar amount.

 Dollar Allotment - Funds are used to hire employees or purchase goods for a specific purpose, but must stay within the allotted dollar amount.

 Categorical Allotment - Funds are used to purchase all services necessary to address the needs of a specific population or service. The local school system must operate within the allotted funds. These funds may be used to hire personnel, to provide a service, or to purchase supplies and materials for the specific population or service only.

**2025-26 BUDGET:**  
**BUDGET BY REVENUE CATEGORY**

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**Classroom Teachers (0001)** **\$181,789,532**

Provides funding for salaries and associated benefits for classroom teachers allotted in a specific number of positions. To qualify as a classroom teacher and to be charged against this allotment, an individual must spend a major portion of the school day providing classroom instruction and shall not be assigned to administrative duties in either the central or school offices.

**Central Office Administration (0002)** **\$2,029,682**

Provides funding for salaries and associated benefits for central office administration. These funds may be used for personnel including: Superintendent, Directors/Supervisors/Coordinators, Associate and assistant Superintendents, Finance Officers, Child Nutrition Supervisors/Managers, Community Schools Coordinators/Directors, Athletic Trainers, Health Education Coordinators, Maintenance Supervisors and Transportation Directors.

**Non-Instructional Support Personnel (0003)** **\$16,823,341**

Provides funding for non-instructional support personnel, associated benefits and liability insurance. These funds may be used at the central office or at individual schools for personnel including: Clerical Assistants, Custodians, Duty Free Period and Substitute Teachers.

**K-5 Program Enhancement Teachers (0004)** **\$8,977,590**

Provides guaranteed funding for salaries for kindergarten to fifth grade Program Enhancement Teachers.

**School Building Administration (0005)** **\$15,748,418**

Provides funding for salaries and associated benefits for principals and assistant principals.

**School Psychologists (0006)** **\$10,131,440**

Provides funding for salaries for certified school psychologist personnel to implement locally designed initiatives that provide mental health services for students.

**Instructional Support Personnel – Certified (0007)** **\$10,110,594**

Provides funding for salaries and associated benefits for certified instructional support personnel who provide service to students who are at risk of school failure and their families. The funds may be used for personnel including: Counselors, Social Workers, and other instructional support that have direct instructional relationship to students or teachers.

**Non-Contributory Employee Benefits (0009)** **\$3,754,885**

Provides funding for salaries and associated benefits to provide for annual leave, disability and longevity.

**Driver Training (0012)** **\$1,116,674**

Provides funding for the expenses associated with training and instructing eligible persons in the operation of motor vehicles.

## 2025-26 BUDGET:

### BUDGET BY REVENUE CATEGORY

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<b><u>Career Technical Education - Months of Employment (0013)</u></b>	<b>\$18,013,216</b>
Provides funding for salaries and associated benefits for classroom teachers of secondary students who elect to enroll in vocational and technical education programs.	
<b><u>Career and Technical Education - Program Support Funds (0014)</u></b>	<b>\$801,880</b>
Provides funding to assist in expanding, improving, modernizing, and developing quality vocational education programs.	
<b><u>School Technology Fund (0015)</u></b>	<b>\$596,361</b>
Provides funding for the development and implementation of a local school technology plan.	
<b><u>Summer Reading Camps (0016)</u></b>	<b>\$660,827</b>
Funding to provide additional educational programs outside of the instructional calendar to any 3rd grade student who does not demonstrate reading proficiency and any first or second grade student who demonstrates reading comprehension below grade level as identified through administration of formative and diagnostic assessments in accordance with G.S. 115C-83.6.	
<b><u>Advanced Teaching Roles (0022)</u></b>	<b>\$24,676</b>
Provides funding to develop and support highly effective teachers, to increase the access to effective and highly-effective teachers for students in low-achieving and high-poverty schools relative to their higher-achieving and lower-poverty peers.	
<b><u>Disadvantaged Student Supplemental Funding (0024)</u></b>	<b>\$2,252,285</b>
Provides funding to support disadvantaged students.	
<b><u>Advanced Teaching Roles (ATR) Salary Supplements (0025)</u></b>	<b>\$928,469</b>
Provides funding to develop and support highly effective teachers.	
<b><u>Teacher Assistants (0027)</u></b>	<b>\$16,348,528</b>
Provides funding for salaries and associated benefits for teacher assistants in regular and self-contained classrooms.	
<b><u>Highly Qualified NC Teaching Graduate (0028)</u></b>	<b>\$90,635</b>
Provides funding to pay a supplement to new teachers who are highly qualified. Amount of the supplement is dependent on the school and teaching assignment.	
<b><u>Behavioral Support (0029)</u></b>	<b>\$285,811</b>
Provides funding for Assaulting and Violent Children programs which provide appropriate educational programs to students under the age of 22 who suffer from emotional, mental, or neurological handicaps accompanied by violent or assaulting behavior.	

**2025-26 BUDGET:**  
**BUDGET BY REVENUE CATEGORY**

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**Children with Disabilities (0032)** **\$40,614,641**

Provides funding for the special educational needs and related services of children with disabilities. These funds are to be used for children with disabilities, preschool handicapped, group homes, foster homes or similar facilities.

**Academically or Intellectually Gifted (0034)** **\$3,040,738**

Provides funding for academically or intellectually gifted students and may be used only (i) for academically or intellectually gifted students, (ii) to implement the plan developed under G.S. 15C-150.7; (iii) for children with special needs; or (iv) in accordance with an accepted school improvement plan, for any purpose so long as that school demonstrates it is providing appropriate services to academically or intellectually gifted students assigned to that school in accordance with the local plan developed under G.S. 115C-150.7 .

**Nurses - Child and Family Support (0042)** **\$526,144**

Provides funding for salary and fringe benefits for nationally certified school nurses to establish the School Based Child and Family Support Team Initiative at designated schools.

**Child and Family Support (0043)** **\$516,774**

Provide funding to establish School-based child and family support teams that will support children at-risk of school failure by coordinating services among educational and human service agencies working with the children and their families. This funding must be used to support the salary of the school social worker associated with the program and funding for other expenses for the social worker and school nurse.

**Limited English Proficiency (0054)** **\$7,528,200**

Provides funding to support students who have limited proficiency in English. The funds shall be used to supplement local current expense funds and shall not supplant local current expense funds.

**Cooperative Innovative High Schools (0055)** **\$200,000**

Provides funding to create rigorous and relevant high school options that provide students with the opportunity and assistance to earn an associate degree or two year of college credit by the conclusion of the year after their senior year in high school.

**Transportation of Pupils (0056)** **\$16,186,784**

Provides funding for all "yellow bus" transportation related expenses for eligible school age (K-12) students for travel to and from school and between schools. Examples of these expenses are contract transportation, transportation personnel (other than Director, Supervisor, and Coordinator), bus drivers' salaries, benefits, fuel, and other costs as defined in the Uniform Chart of Accounts.

**Assistant Principal Intern - MSA Student (0067)** **\$280,622**

Provides funding for stipends to full-time students working on a master's degree in school administration programs who are serving in an approved intern program.

**2025-26 BUDGET:**  
**BUDGET BY REVENUE CATEGORY**

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**At-Risk Student Services/Alternative Schools (0069)** **\$13,637,227**

Provides funding for identifying students likely to drop out and to provide special alternative instructional programs for these at-risk students. Also provides funding for summer school instruction and transportation, remediation, alcohol and drug prevention, early intervention, safe schools, and preschool screening. These funds may not be used to supplant dropout prevention programs funded from other state or federal sources.

**School Connectivity (0073)** **\$76,000**

Provides funding to support the enhancement of the technology infrastructure for public schools.

**Digital Learning Initiative: Digital Literacy Solution (0078)** **\$216,826**

Support the implementation and adoption of a K-8 digital literacy solution (curriculum and platform) in order to assist educators with the delivery of instruction as well as improve these critical digital literacy skills among students.

**CTE-Credential Program Support (0083)** **\$112,070**

Provides funding to provide students an opportunity to obtain industry recognized credentials

**Literacy Intervention (0085)** **\$884,476**

Using Excellent Public Schools Act funds to provide literacy intervention funds for Kindergarten, first, second, and third grade students as required by General Statute and session law. The funds shall also be used to support the implementation of approved PSU Literacy Intervention Plans including Science of Reading (SOR) professional development implementation and sustainability for Pre-K - Grade 5 eligible public school teachers.

**Textbook and Digital Resources (0131)** **\$1,879,685**

Provides funding for state-adopted textbooks and digital resources. LEAs should use their state textbook funds to provide, from the state adopted list, textbooks for handicapped students.

**Business System Modernization - LEA Allotment (0153)** **\$927,711**

Provides funding to implement the State Board of Education School Business System Modernization Plan and support the modernization of local education agency (LEA) business systems, particularly those that support financial, payroll, human resources, and related human capital functions.

**Forsyth County Appropriation** **\$178,823,849**

Provides funding to support the education of all children throughout Forsyth County in the amount approved by the Board of County Commissioners.

**Other Local Revenues** **\$2,000,000**

Other local revenue includes fines and forfeitures, interest income and miscellaneous income

**2025-26 BUDGET:**  
**BUDGET BY REVENUE CATEGORY**

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**Career and Technical Education – Program Improvement (0017)** **\$1,123,019**

Provides funding to assist in developing the academic, career and technical skills of students who elect to enroll in career and technical education programs that will prepare them for occupations requiring other than a baccalaureate or advanced degree.

**McKinney-Vento Homeless (0026)** **\$105,674**

Provides funds to develop services to meet the educational and related needs of homeless students (e.g. tutoring, counseling, enrollment, attendance, staff development, parent training, etc.).

**IDEA VI-B – Preschool Handicapped (0049)** **\$77,312**

Provides funds to initiate and expand preschool special education programs for children with disabilities ages 3-5.

**ESEA Title I – Basic (0050)** **\$4,804,651**

Provides funding to supplement and provide special help to educationally deprived children from low income families.

**IDEA Title VI-B (0060)** **\$11,540,819**

Provides funding to initiate, expand, and continue special education to handicapped children ages 3 through 21.

**IDEA Early Intervening Services (EIS) (0070)** **\$1,885,946**

Provides funding to develop and implement coordinated, early intervening services, which may include interagency financing structures, for students in kindergarten through grade 12 (with a particular emphasis on students in kindergarten through grade 3) who have not been identified as needing special education or related services but who need additional academic and behavioral support to succeed in a general education environment.

**IDEA VI B – Special Education State Improvement Grant (0082)** **\$1,505**

The Special Education State Improvement Grant (State Personnel Development Grant) provides personnel development and program support services to significantly improve the performance and success of students with disabilities in local education agencies (LEA), charter schools and state-operated programs in North Carolina. Funds support the implementation of researched based practices in reading/writing and/or mathematics using sites and centers established by grant recipients.

**IDEA VI-B Special Needs (0118)** **\$121,228**

The Individuals with Disabilities Education Act 2004 provides funds to local education agencies, charter schools and state-operated programs for specific areas of need for students with disabilities. These targeted areas include the establishment and coordination of reading/writing coordinators and training, math coordinators and training, early literacy activities, Positive Behavior Interventions and Support coordinators and training, Responsiveness to Instruction coordinators and training, related services support, autism and low incidence support and training.

**2025-26 BUDGET:**  
**BUDGET BY REVENUE CATEGORY**

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**IDEA Preschool Targeted Assistance (0119)** **\$28,024**

The Individuals with Disabilities Education Act 2004 provides funds to local education agencies specific areas of need for students with disabilities. These targeted areas include the establishment and coordination of preschool demonstration classes and preschool assessment centers, preschool program network consultants and training, improving preschool LRE opportunities for handicapped preschoolers, and improving LEA family involvement activities.

**Title II – Improving Teacher Quality (0103)** **\$782,526**

Provides funding to help increase the academic achievement of all students by ensuring that all teachers are highly qualified to teach.

**Title III – Language Acquisition (0104)** **\$744,527**

Provides funding to assist children who are Limited English Proficient (LEP), including immigrant children and youth, develop high levels of academic attainment in English and meet the same state academic content and student achievement standards as all children. Also, provide assistance to LEAs/Charter Schools in building their capacity to establish, implement, and sustain language instructional educational programs and programs of English language development for LEP children.

**Title I – School Improvement (0105)** **\$242,322**

Provides assistance for schools, which have been identified for School Improvement, Corrective Action, and Restructuring.

**ESEA Title IV - Student Support & Academic Enrichment (0108)** **\$312,097**

Funding to promote equitable access to educational opportunity, including holding all students to high academic standards, ensuring meaningful action is taken to improve the lowest-performing schools and schools with underperforming student groups, and providing more children with access to high-quality preschool.

**21st Century Grant (0110)** **\$249,509**

The purpose is to establish 21st Century Community Learning Center (21st CCLC) programs that provide students with afterschool academic and enrichment opportunities, along with activities designed to complement the regular school day. An emphasis must be on providing literacy and math strategies, as well as a broad array of additional services that may include the following: youth development activities, drug and violence prevention, counseling and mentoring, art, music and character education.

**ESEA Title III, Part A - English Language Acquisition (0111)** **\$72,219**

To provide funds for enhanced instructional opportunities for immigrant children and youth designed to assist them in achieving in elementary and secondary schools, including activities designed to assist parents in becoming active participants in the education of their children and activities designed to support personnel to provide services specifically to immigrant children and youth. Also provides funds for additional basic instructional services that are directly attributable to the presence of eligible immigrant children and youth.

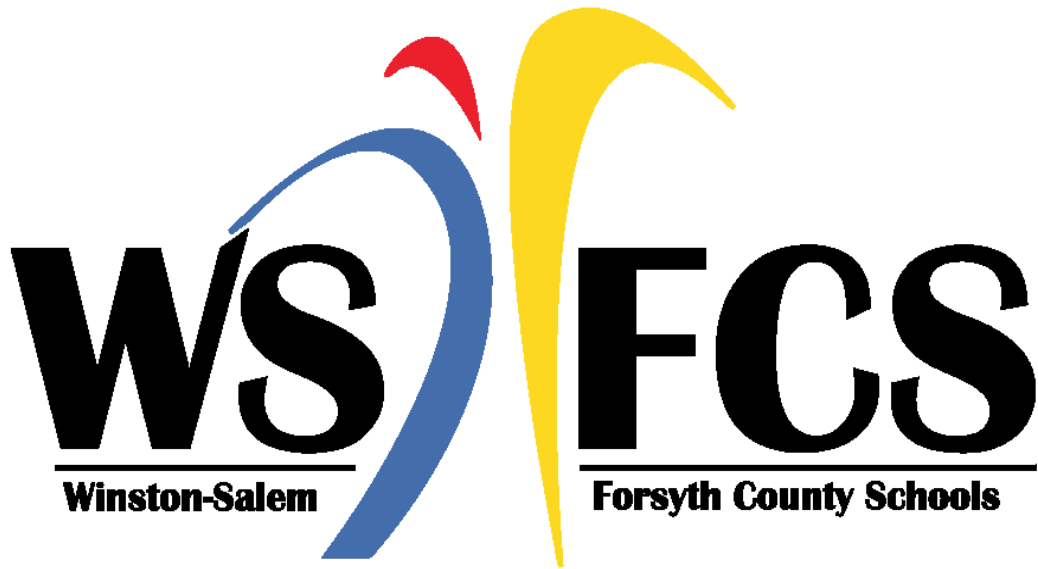
**2025-26 BUDGET:**  
**BUDGET BY REVENUE CATEGORY**

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<b><u>ESEA Title I-School Improvement-Competitive Funds (0115)</u></b>	<b>\$1,172,838</b>
To carry out the State Educational Agency's statewide system of technical assistance and support for Local Education Agencies / Charter Schools / Innovative Project Schools, specifically for schools identified as schools in need of Comprehensive Support and Improvement (CSI) and Targeted Support and Improvement (TSI) under the State's federally approved plan for the Every Student Succeeds Act (ESSA). These funds are additional resources to improve student achievement and ultimately to assist these schools with exiting the identification and status of CSI.	
<b><u>School Based Mental Health Service - FAST (0144)</u></b>	<b>\$739,194</b>
Provides funding to assist participating LEAs with increasing the number of credentialed school-based mental health services providers delivering mental health services to students.	
<b><u>State/Federal/Local/Foundation Grants</u></b>	<b>\$7,983,637</b>
Various grants that are awarded from the State, Department of Education and our local foundations and partners	
<b><u>ROTC Reimbursement (0301)</u></b>	<b>\$700,000</b>
Provides funding for salaries and associated benefits for ROTC classroom teachers.	
<b><u>Administrative Outreach Claiming for Education Program (0305/0306)</u></b>	<b>\$1,267,572</b>
Provides funding to allow local school districts to be reimbursed under the federal Medicaid program for a portion on the administrative cost associated with providing school based health services.	
<b><u>Sales Tax Revenue</u></b>	<b>\$250,000</b>
Reimbursement of sales tax refunds.	
<b><u>Indirect Costs</u></b>	<b>\$2,000,000</b>
Provides funding for the cost necessary for the functioning of the District as a whole, but which cannot be directly assigned to one service.	
<b><u>Tuition &amp; Fees</u></b>	<b>\$25,000</b>
Provides funding for the education of students residing outside of Forsyth County but enrolled in the school district.	
<b><u>Miscellaneous Income</u></b>	<b>\$500,000</b>
Provides funding for the cost necessary for the functioning of the District as a whole, but which cannot be directly assigned to one service.	
<b>TOTAL</b>	<b>\$594,666,210</b>

## 2025-26 OPERATING BUDGET: EXPENDITURES BY FUNDING PURPOSE

	2025-26 State Public School Fund	2025-26 Local Current Expense	2025-26 Federal Grant Fund	2025-26 Other Specific Revenue Fund	2025-26 Total Budget
<b>EXPENDITURES</b>					
<b>Instructional Services</b>					
Regular Instructional Services (51000)	\$ 225,175,347	\$ 65,545,626	\$ 2,013,400	\$ 959,258	\$293,693,631
Special Populations Services (52000)	65,062,586	8,473,718	13,657,049	708,479	87,901,832
Alternative Programs and Services (53000)	6,916,048	1,842,525	5,334,781	1,080,690	15,174,044
School Leadership Services (54000)	28,489,256	15,391,252	49,868	200,192	44,130,568
Co-Curricular Services (55000)		3,840,112		452,108	4,292,220
School-Based Support Services (58000)	20,259,626	7,522,552	1,242,944	203,595	29,228,716
<b>System-Wide Support Services</b>					
Support and Development Services (61000)	1,383,034	2,219,223		3,181,826	6,784,083
Special Population Support & Dev. Svcs. (62000)	1,427,880	342,826	238,711		2,009,417
Alternative Progs. & Support & Dev. Svcs. (63000)	473,664	738,326	864,320		2,076,310
Technology Support Services (64000)	1,583,505	3,120,551			4,704,056
Operational Support Services (65000)	22,998,435	38,954,661	61,685	3,619,452	65,634,232
Financial and Human Resource Services (66000)	1,885,640	9,934,691		1,908	11,822,240
Accountability Services (67000)	49,843	1,188,080	6,750	955,577	2,200,250
System-Wide Pupil Support Services (68000)	363,748	1,895,691		13,983	2,273,422
Policy, Leadership and Public Relations (69000)	999,131	4,099,040		1,181,082	6,279,254
<b>System-Wide Support Services</b>					
Community Services (71000)	-	32,516		17,278	49,794
Nutrition Services (72000)	45,000	38,649			83,649
<b>Non-Programmed Charges</b>					
Payments to Other Governmental Units and Transfer of Funds (81000)	-	15,643,810	533,902	150,780	16,328,493
<b>TOTAL EXPENDITURES</b>	<b>\$ 377,112,742</b>	<b>\$ 180,823,849</b>	<b>\$ 24,003,410</b>	<b>\$ 12,726,209</b>	<b>\$594,666,210</b>



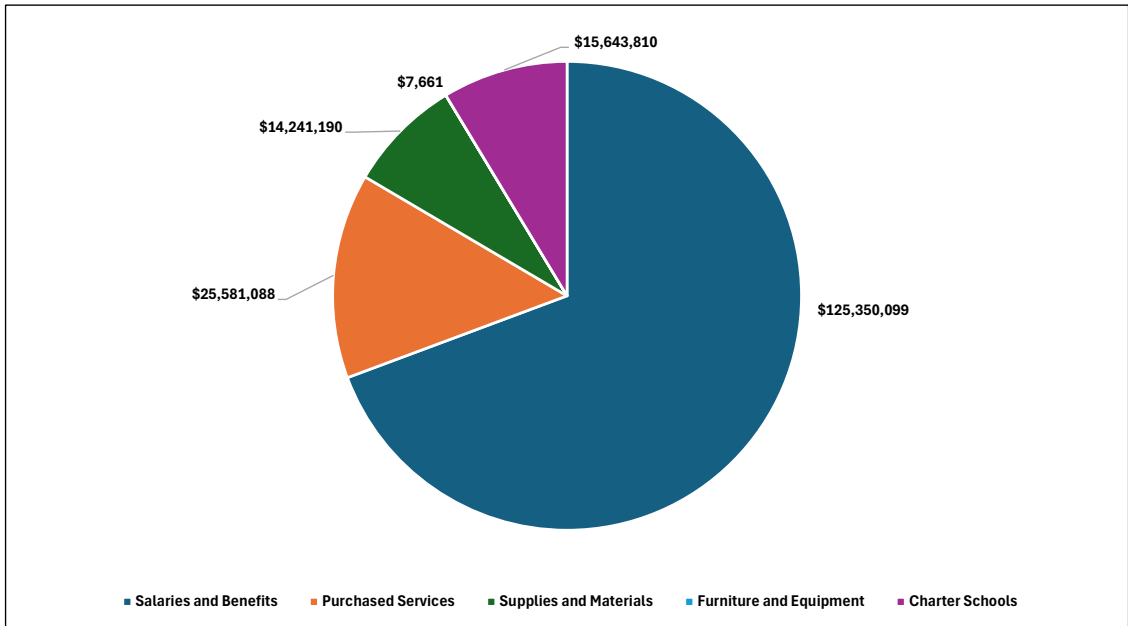
# **2025-2026 Local Expense Fund Budget**

WINSTON-SALEM/FORSYTH COUNTY SCHOOLS  
**2025-26 OPERATING BUDGET:**  
**LOCAL CURRENT EXPENSE FUND**

Salaries and Benefits	Purchased Services	Supplies and Materials	Furniture and Equipment	Charter School Pass-through	Total	% of Total Budget
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**EXPENDITURES**

Regular Instructional Services (51000)	\$ 55,773,731	\$ 320,528	\$ 9,451,368	\$ -	-	\$ 65,545,626	36.25%
Special Populations Services (52000)	8,265,635	165,419	42,665			8,473,718	4.69%
Alternative Programs and Services (53000)	1,700,925	10,000	131,600			1,842,525	1.02%
School Leadership Services (54000)	15,171,827	149,713	69,712			15,391,252	8.51%
Co-Curricular Services (55000)	3,275,524	422,088	142,500			3,840,112	2.12%
School-Based Support Services (58000)	5,843,872	760,180	918,000	500		7,522,552	4.16%
Support and Development Services (61000)	2,186,600	32,398	225			2,219,223	1.23%
Special Population Support & Dev. Svcs. (62000)	342,826					342,826	0.19%
Alternative Progs. & Support & Dev. Svcs. (63000)	738,326					738,326	0.41%
Technology Support Services (64000)	2,777,340	24,000	312,050	7,161		3,120,551	1.73%
Operational Support Services (65000)	18,941,538	17,119,439	2,893,684			38,954,661	21.54%
Financial and Human Resource Services (66000)	3,695,673	6,068,378	170,640			9,934,691	5.49%
Accountability Services (67000)	1,128,171	40,784	19,125			1,188,080	0.66%
System-Wide Pupil Support Services (68000)	1,820,161	12,500.00	63,030			1,895,691	1.05%
Policy, Leadership and Public Relations (69000)	3,616,786	455,662	26,592			4,099,040	2.27%
Community Services (71000)	32,516					32,516	0.02%
Nutrition Services (72000)	38,649					38,649	0.02%
Charter School Pass-through (81000)					15,643,810	15,643,810	8.65%
<b>TOTAL EXPENDITURES</b>	<b>\$ 125,350,099</b>	<b>\$ 25,581,088</b>	<b>\$ 14,241,190</b>	<b>\$ 7,661</b>	<b>\$ 15,643,810</b>	<b>\$ 180,823,849</b>	<b>100.00%</b>
<b>PERCENTAGE OF TOTAL</b>	<b>69.32%</b>	<b>14.15%</b>	<b>7.88%</b>	<b>0.00%</b>	<b>8.65%</b>	<b>100.00%</b>	



**LOCAL CURRENT EXPENSE FUND BY MAJOR FUNCTION**

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**Instructional Services**

Instructional services include the costs of activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium. Included here are the costs of salaries and benefits for teachers, instructional assistants, instructional leadership and support staff, as well as contracted instructional services, instructional supplies, materials, and equipment, professional development, and any other cost related to direct instruction of students.

Costs of activities involved in evaluating, selecting, and implementing textbooks and other instructional tools and strategies, curriculum development, demonstration teaching, and delivering staff development are also included here. Any site-based instructional supervisor or coordinator coded to this function should spend at least 75% of his/her time on these duties.

**51000 Regular Instructional Services****\$64,545,626**

Cost of activities that provide students in grades K-12 with learning experiences to prepare them for activities as workers, citizens, and family members. They include costs of those individuals responsible for providing school curriculum development and coordination as well as lead teachers for regular instructional services. (Not included are those programs designed to improve or overcome physical, mental, social and/or emotional impediments to learning.)

51100 Regular Curricular Services

Costs of activities which are organized into programs of instruction to provide students with learning opportunities to prepare for and achieve personal, health, and career objectives.

51200 CTE Curricular Services

Costs of activities that provide students with the opportunity to develop the knowledge, skills and attitudes needed for training in a specialized field of employment (or occupational field). Include career development coordination services.

51300 Program Enhancement Teachers

Costs of activities which are organized into programs of instruction to provide students with enhancement learning opportunities to prepare for and achieve personal, health, and career objectives.

**52000 Special Populations Services****\$8,473,718**

Costs of activities for identifying and serving students (in accordance with state and federal regulations) having special physical, emotional, or mental impediments to learning. Also included are those students identified as needing specialized services such as limited English proficiency and gifted education. They include costs of those individuals responsible for providing school curriculum development and coordination as well as lead teachers for special populations services. (Certain categories of funds require that expenditures coded here must be in addition to regular allotments such as classroom teachers, textbooks, etc.) These programs include pre-kindergarten, elementary, and secondary services for the following groups of students.

52100 Children With Disabilities Curricular Services

Costs of activities for students identified as being mentally impaired, physically handicapped, emotionally disturbed, those with learning disabilities, physical therapy, or other special programs for student with disabilities.

52200 Special Populations CTE Curricular Services

Costs of activities for students identified as being members of special populations, which include: individuals with disabilities; individuals from economically disadvantaged families, including foster children; individuals preparing for nontraditional training and employment; single parents, including single pregnant women; displaced homemakers; and individuals with other barriers to educational

## **LOCAL CURRENT EXPENSE FUND BY MAJOR FUNCTION**

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achievement, including individuals with limited English proficiency, potential dropouts and the academically disadvantaged.

### 52300 Pre-K Children With Disabilities Curricular Services

Costs of activities provided for Pre-K-aged children (under the age of five) who have been identified as being mentally impaired, physically handicapped, emotionally disturbed, or those with learning disabilities.

### 52400 Speech and Language Pathology Services

Costs of activities that identify students with speech and language disorders, diagnose and appraise specific speech and language disorders, refer problems for medical or other professional attention necessary to treat speech and language disorders, provide required speech treatment services, and counsel and guide students, parents, and teachers, as appropriate.

### 52500 Audiology Services

Costs of activities that identify students with hearing loss; determine the range, nature, and degree of hearing function; refer problems for medical or other professional attention appropriate to treat impaired hearing; treat language impairment; involve auditory training, speech reading (lip-reading), and speech conversation; create and administer programs of hearing conversation; and counsel guidance of students, parents, and teachers, as appropriate.

### 52600 Academically/Intellectually Gifted Curricular Services

Costs of activities to provide programs for students identified as being academically gifted and talented.

### 52700 Limited English Proficiency Services

Costs of activities to assist students from homes where the English language is not the primary language spoken to succeed in their educational programs.

## **53000 Alternative Programs and Services**

**\$1,842,525**

Costs of activities designed to identify students likely to be unsuccessful in traditional classrooms and/or to drop out and to provide special alternative and/or additional learning opportunities for these at-risk students. They include costs of those individuals responsible for providing school curriculum development and coordination as well as lead teachers for alternative programs and services. Programs include summer school instruction, remediation, alcohol and drug prevention, extended day, services to help keep students in school, as well as alternative educational settings, instructional delivery models, and supporting services for identified students.

### 53100 Alternative Instructional Services K-12

Costs of activities designed to provide alternative learning environments (programs or schools) during the regular school year for students likely to be unsuccessful in traditional classrooms.

### 53200 Attendance and Social Work Services

Costs of activities designed to improve student attendance at school, and which attempt to prevent or solve student problems involving the home, the school, and the community.

### 53300 Remedial and Supplemental K-12 Services

Costs of activities designed to improve student performance by providing remedial support and supplemental assistance during the regular school day in grades K-12 to students enabling them to succeed in their learning experiences. Title I activities provided during the school day would be coded here.

### 53400 Pre-K Readiness/Remedial and Supplemental Services

Costs of activities designed to provide additional assistance to Pre-K-aged students to strengthen their abilities to be successful in the K-12 course of studies. Smart Start, More-At-Four, and Head Start would be coded here.

## **LOCAL CURRENT EXPENSE FUND BY MAJOR FUNCTION**

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### 53500 Extended Day/Year Non-Instructional Services

Costs of activities designed to provide additional non-instructional experiences for students outside of the regularly required school calendar. These would be activities not directly related to delivering or remediating the standard course of study. These activities are conducted before and after school hours and include activities such as clubs, sports, enrichment activities, etc.

### **54000 School Leadership Services**

**\$15,391,252**

Costs of activities concerned with directing and managing the learning opportunities for students within a particular school. These activities also include the work of clerical staff, in support of the teaching and leadership functions.

### **55000 Co-Curricular Services**

**\$3,840,112**

Costs of school-sponsored activities, under the guidance and supervision of LEA staff, designed to motivate students, provide enjoyable experiences, and assist in skill development. Co-curricular activities normally supplement the regular instructional program and include such activities as band, chorus, choir, speech and debate. Also included are student-financed and managed activities such as clubs and proms.

### **58000 School-Based Support Services**

**\$7,522,552**

Costs of school-based student and teacher support activities to facilitate and enhance learning opportunities for students. These include the areas of educational media services, student accounting, guidance services, health, safety and security support services, instructional technology services, and unallocated staff development.

#### 58100 Educational Media Services

Costs of activities supporting the use of all teaching and learning resources, including media specialists and support staff, hardware, software, books, periodicals, reference books, internet-based services, and content materials.

#### 58200 Student Accounting

Costs of activities of acquiring and maintaining records of school attendance, location of home, family characteristics, census data, and the results of student performance assessments. Portions of these records become a part of the cumulative record which is sorted and stored for teacher and guidance information. Pertinent statistical reports are prepared under this function as well. Include SIMS/NCWise clerical support and school-based testing coordinator activities here.

#### 58300 Guidance Services

Costs of activities involving counseling with students and parents, consulting with other staff members on learning problems, evaluating the abilities of students, assisting students in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students. Include career development coordination services in this area.

#### 58400 Health Support Services

Costs of activities concerned with the health of the students. Included in this area are activities that provide students with appropriate medical, dental, and nursing services.

#### 58500 Safety and Security Support Services

Costs of activities concerned with the security and safety of the students, staff, buildings and grounds. Included in this area are expenses related to school resource officers, traffic directors, crossing guards, security at athletic events, security officials, and security systems.

#### 58600 Instructional Technology Services

Cost of activities to support the technological platform for instructional staff and students. This will include technology curriculum development, training, software, and other learning tools. Examples would include help desk services and programmers for instruction.

## **LOCAL CURRENT EXPENSE FUND BY MAJOR FUNCTION**

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### 58700 Staff Development Unallocated

Cost of activities to provide staff development for all instructional areas when the training provided is not for a purpose code-specific area, or when staff development funds are appropriated to a school for direct payments.

### 58800 Parent Involvement Services

Costs of activities which encourage and support parent involvement in the schools. Include activities which train parents to provide better learning opportunities for their children.

### 58900 Volunteer Services

Costs of activities which encourage and support volunteerism in the schools.

## **System-Wide Support Services**

System-wide support services include the costs of activities providing system-wide support for school-based programs, regardless of where these supporting services are based or housed. These services provide administrative, technical, personal, and logistical support to facilitate, sustain, and enhance instruction. Included here are the costs of salaries and benefits for program leadership, support and development and associated support staff, contracted support services, supplies, materials and equipment, professional development, and any other cost related to the system-wide support for the school-based programs of the school system. Costs of activities involved in developing/administering budgets, authorizing expenditures of funds, evaluating the performance of subordinates, developing policies and/or regulations for the district as a whole are included here.

### **61000 Support and Development Services**

**\$2,219,223**

Cost of activities that provide program leadership, support, and development services for programs providing students in grades K-12 with learning experiences to prepare them for activities as workers, citizens, and family members (Not included are program leadership, support and development services for programs designed to improve or overcome physical, mental, social and/or emotional impediments to learning.)

### 61100 Regular Curricular Support and Development Services

Costs of activities to provide program leadership, support, and development services for regular curricular programs of instruction to provide students with learning opportunities to prepare for and achieve personal, health, and career objectives.

### 61200 CTE Curricular Support and Development Services

Costs of activities to provide program leadership, support, and development services for programs of instruction to provide students with the opportunity to develop the knowledge, skills and attitudes needed for training in a specialized field of employment (or occupational field), and are not on the college preparatory track.

### **62000 Special Population Support and Development Services**

**\$342,826**

Costs of activities to provide program leadership, support, and development services primarily for identifying and serving students (in accordance with state and federal regulations) having special physical, emotional, or mental impediments to learning. Also included are support and development services for those students needing specialized services such as limited English proficiency and gifted education. These programs include pre-kindergarten, elementary, and secondary services for the special populations.

**LOCAL CURRENT EXPENSE FUND BY MAJOR FUNCTION**

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**63000 Alternative Programs and Services Support and Development Services \$738,326**

Costs of activities to provide program leadership, support, and development services for programs designed to identify students likely to be unsuccessful in traditional classrooms and/or to drop out and to provide special alternative and/or additional learning opportunities for these at-risk students. Costs related to state Assistance Teams are also included here. Programs include summer school instruction, remediation, alcohol and drug prevention, extended day, services to help keep students in school, as well as alternative educational settings, instructional delivery models, and supporting services for identified students.

**64000 Technology Support Services \$3,120,551**

Costs of central based activities associated with implementing, supporting and maintaining the computer hardware, software, peripherals, technical infrastructure which provide technology system services to the LEA. Also included is the development and implementation of technological systems, and technology user support services for the LEA.

**65000 Operational Support Services \$39,954,661**

Costs of activities for the operational support of the school system such as printing and copying services, communication services, utility services, transportation of students, facilities, planning and construction, custodial and housekeeping services, maintenance services, and warehouse and delivery services. (Do not include any costs which may be coded to one or more specific purpose functions.)

**65100 Communication Services**

Costs of general telephone and telecommunication services for the LEA. Include in this area general line charges, communication devices, LEA-wide postage purchases, and general telecommunication system support. Does not include any costs which may be coded to one or more specific purpose functions.

**65200 Printing and Copying Services**

Costs of activities of printing and publishing publications such as annual reports, school directories, and manuals. Also included are the lease/purchase of copier equipment for the school system, as well as centralized services for printing and publishing school materials and instruments such as school bulletins, newsletters, notices, teaching materials, and other items used by the LEA and their individual schools.

**65300 Public Utility and Energy Services**

Costs of activities concerned with public utility and energy product consumption.

**65400 Custodial/Housekeeping Services**

Costs of activities concerned with housekeeping duties necessary for the clean and healthy environment of the building structures of a school or other buildings of the LEA.

**65500 Transportation Services**

Costs of activities concerned with the conveying of students to and from school, as provided by state and federal law. Included are trips between home and school and trips to school activities.

**65600 Warehouse and Delivery Services**

Costs of activities concerned with the receiving, storing, and distributing of supplies, furniture, equipment, materials, and mail.

**65700 Facilities Planning, Acquisition and Construction Services**

Costs of activities concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions to buildings, improving sites, and up-dating service systems. This would include the costs of contracted construction management as well as architectural and engineering, educational specifications development and other services as well as those contracted services generally associated with the primary construction costs.

## **LOCAL CURRENT EXPENSE FUND BY MAJOR FUNCTION**

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### 65800 Maintenance Services

Costs of activities concerned with the repair and upkeep of the building structures, mechanical equipment, underground utility lines and equipment, and surrounding grounds of a school or other buildings of the LEA.

### **66000 Financial and Human Resource Services**

**\$9,934,691**

Costs of activities concerned with acquisition, management, reporting and protection of financial resources, and with recruitment, retention, placement, and development of human resources for the LEA.

### 66100 Financial Services

Costs of activities concerned with the financial operations of the LEA. These operations include budgeting, receiving and disbursing of funds, financial and property accounting, payroll, purchasing, risk management, inventory control, and managing funds as required in the School Budget and Fiscal Control Act.

### 66200 Human Resource Services

Costs of activities concerned with maintaining an efficient, effective staff for the LEA including such activities as recruitment, retention, placement, and development of human resources for the LEA.

### **67000 Accountability Services**

**\$1,188,080**

Cost of activities concerned with the development, administration, reporting and analysis of student progress. This area includes the testing and reporting for student accountability, such as end of grade and end of course testing, disaggregation, analysis, and reporting of school and student performance. This area also includes the planning, research development and program evaluation costs of the school system.

### 67100 Student Testing Services

Costs of activities to provide the development, administration, reporting and analysis of student progress, and results of student performance assessments, including the testing and reporting for student accountability.

### 67200 Planning, Research Development and Program Evaluation

Costs of activities to provide the planning, research development and program evaluation costs of the school system.

### **68000 System-wide Pupil Support Services**

**\$1,895,691**

Costs of activities that provide program leadership, support, and development services for system-wide pupil support activities for students in grades K-12. These areas include educational media support, student accounting support, guidance support, health support, safety and security support, and instructional technology support system-wide services.

### 68100 Educational Media Support Services

Costs of activities to provide leadership, support, and development services for system-wide pupil support activities involving the use of all teaching and learning resources.

### 68200 Student Accounting Support Services

Costs of activities to provide leadership, support, and development services for system-wide pupil support activities of acquiring and maintaining records of school attendance, location of home, family characteristics, and census data.

### 68300 Guidance Support Services

Costs of activities to provide leadership, support, and development services for system-wide pupil support activities involving counseling with students and parents, consulting with other staff members on learning problems, evaluating the abilities of students, and other guidance services, in addition to career development coordination support services.

## **LOCAL CURRENT EXPENSE FUND BY MAJOR FUNCTION**

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### 68400 Health Support Services

Costs of activities to provide leadership, support, and development services for system-wide pupil support activities concerned with the health of the students.

### 68500 Safety and Security Support Services

Costs of activities to provide leadership, support, and development services for system-wide pupil support activities concerned with the security and safety of the students, staff, buildings and grounds.

### 68600 Instructional Technology Support Services

Costs of activities to provide leadership, support, and development services for system-wide pupil support activities to provide learning opportunities in technology for staff and students, to include technology curriculum development, training, software, and other learning tools.

### **69000 Policy, Leadership and Public Relations Services**

**\$4,099,040**

Costs of activities concerned with the overall general administration of and executive responsibility for the entire LEA.

### 69100 Board of Education

Costs of activities of the elected body which has been created according to state law and vested with responsibilities for educational planning, policy, and activities in a given LEA.

### 69200 Legal Services

Cost of activities concerned with providing legal advice and counsel to the Board of Education and/or school system.

### 69300 Audit Services

Cost of activities concerned with the annual independent financial audit as well as the internal audit functions in a school system.

### 69400 Leadership Services

Costs of activities performed by the superintendent and such assistants as deputy, associate, assistant superintendents, and other system-wide leadership positions generally directing and managing all affairs of the LEA. These include all personnel and materials in the office of the chief executive officer.

### 69500 Public Relations and Marketing Services

Costs of activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to the public through various news media or personal contact. This area includes marketing and public information services associated with promoting the school system as a positive entity.

## **Ancillary Services**

Activities that are not directly related to the provision of education for pupils in a local school administrative unit. These include community services, nutrition services and adult services provided by the school system.

### **71000 Community Services**

**\$32,516**

Costs of activities which are not directly related to the provision of educational services in an LEA. These include services such as community recreation activities, civic activities, and community welfare activities provided by the LEA.

### **72000 Nutrition Services**

**\$38,649**

Costs of activities concerned with providing food service to students and staff in a school or LEA including the preparation and serving of regular and incidental meals, or snacks in connection with school activities.

## **LOCAL CURRENT EXPENSE FUND BY MAJOR FUNCTION**

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### **Non-Programmed Charges**

Non-Programmed charges are conduit-type (outgoing transfers) payments to other LEAs or other administrative units in the state or in another state, transfers from one fund to another fund in the LEA, appropriated but unbudgeted funds, debt service payments, scholarship payments, payments on behalf of educational foundations, contingency funds, and other payments that are not attributable to a program.

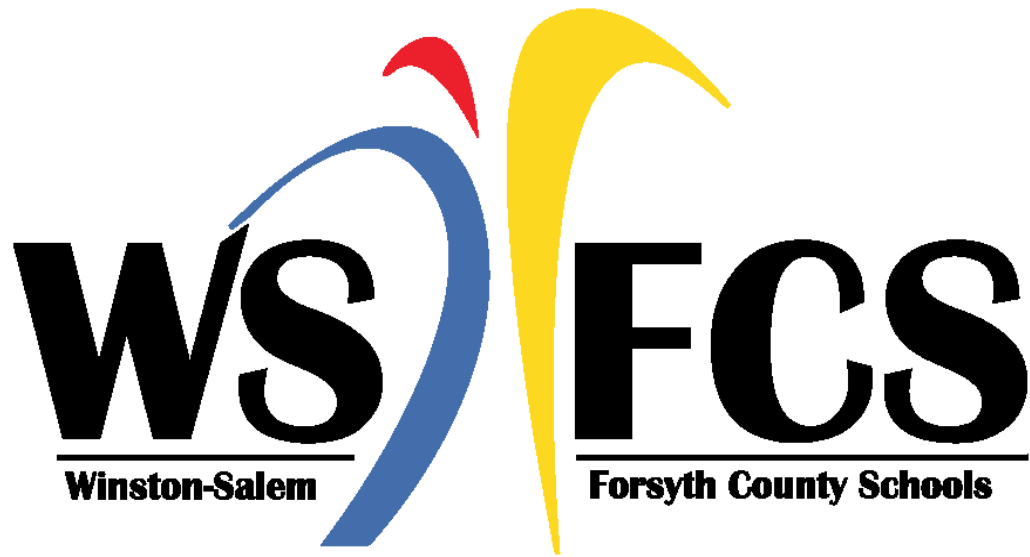
#### **81000 Payments to Other Governmental Units**

**\$15,643,810**

Include payments to other LEAs (including charter schools) or governmental units, which are generally for tuition and transportation for services rendered to pupils residing in the paying LEA. It is also used for indirect cost when used in conjunction with object code 392.

### **Capital Outlay**

Expenditures for acquiring fixed assets, including land or existing buildings, improvements of grounds, initial equipment, additional equipment, and replacement of equipment. Do not include any costs which may be coded to one or more specific purpose functions. (i.e., purchase of transportation equipment would be coded to 6550, maintenance equipment would be coded to 6580, regular instructional equipment purchases would be coded to 5110, etc.). The remaining three digits may be used for local use purposes.



## Capital Outlay

**CAPTIAL OUTLAY DESCRIPTION**

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The Capital Outlay Budget is provided for with county appropriation, 2/3rds bond county funding and miscellaneous other local revenue. These funds are used for systematic and scheduled repair and replacement of the school system's major assets such as roofs, heating and air conditioning units, paved areas, furniture, and equipment.

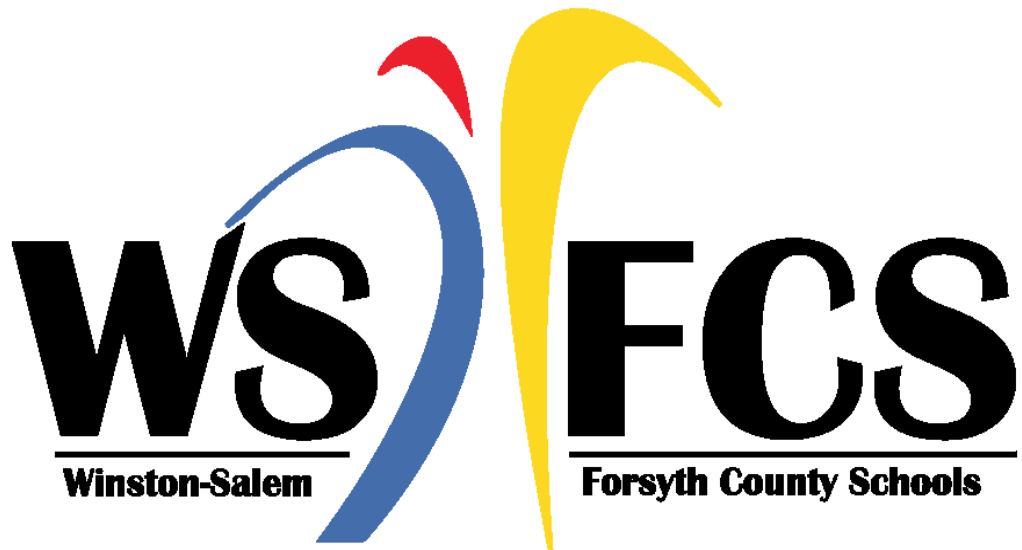
The Operations Department of Winston-Salem/Forsyth County Schools is responsible for developing a ten-year plan for major maintenance items such as re-roofing, replacement of heating and air conditioning units, re-paving of parking lots and drives, etc. Requests from the schools and departments are evaluated, and a set of prioritized projects is established.

The following schedule summarizes the budget for the capital outlay revenues.

**CAPITAL OUTLAY BUDGET  
SCHEDULE OF REVENUES**

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<u>REVENUES</u>	<b>FY 2025-26 Adopted Budget Resolution</b>
County Appropriation	\$ 3,966,456
SCIF Grant - Parkland HS	849,381
2018-20 2/3 Bonds	171
2020-22 2/3 Bonds	317,751
2020-24 2/3 Bonds	4,207,453
2022-24 2/3 Contingency	1,287,304
2017 County Bond	65,234,613
Reynolds Auditorium Remodeling Donations	60,449
Rural Hall ES Playground Awning	13,215
	<b>\$ 75,936,792</b>



# Enterprise Programs

**SCHOOL NUTRITION SERVICES DESCRIPTION**

The mission of School Nutrition Services is to have caring professionals offer students nutritious, appealing, and affordable meals in support of academic success.

The Healthy, Hunger-Free Kids Act of 2010 (Public Law 111-296) authorized establishment of nutrition standards for all foods served in schools and it provided for an alternative to household applications for free and reduced meals in high poverty schools under the Community Eligibility Provision (CEP). The overall purpose of CEP is to improve access to nutritious meals in high poverty schools by providing meals to all students at no cost. Students in 65 Winston-Salem/Forsyth County Schools are participating in CEP and are receiving all meals at no cost.

School Nutrition Services provides more than 14,000 breakfasts and 30,000 lunches each day. Another 800 children are reached each day through snack and/or supper programs and roughly \$11,500 is earned daily through supplemental food sales such as bottled waters. There are 73 full-service cafeteria operations. Meals are transported to two satellite locations that house small specialty education programs. In 2024-25, economically disadvantaged students were 57.70% of the total WSFCS population.

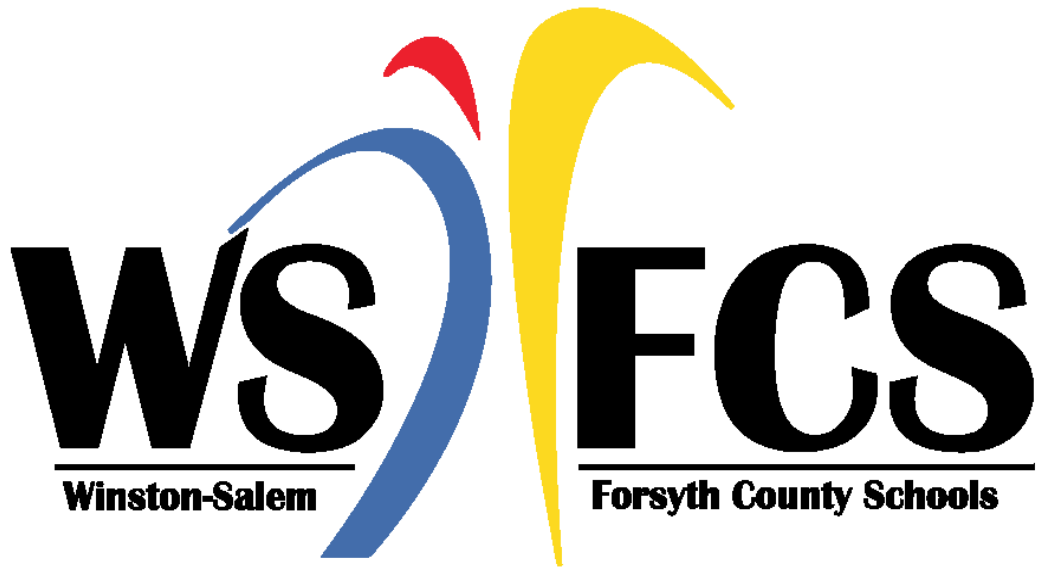
**SCHOOL NUTRITION SERVICES  
SCHEDULE OF REVENUES AND EXPENSES**

	<b>FY 2025-26 Adopted Budget Resolution</b>	
<b>REVENUES</b>		
Federal Reimbursements	\$	31,406,158
State Reimbursements		62,422
Federal Commodities		2,324,126
Food Sales		2,335,749
Interest Earned on Investments		351,000
Miscellaneous Revenues		39,003
<b>Total Operating Revenues</b>	<b>\$</b>	<b>36,518,458</b>
<b>OPERATING EXPENSES:</b>		
Salaries and benefits	\$	15,918,668
Contracted Services		17,291,822
Workshop Expense		11,591
Contracted Repairs & Maintenance		85,818
Mileage & Other Transportation		19,702
Telephones		1,000
Postage		25,234
Supplies and Materials		562,124
Computer Software		15,039
Repair Parts and Materials		125,000
Gas: Diesel Fuel		25,143
Computer Equipment		25,000
Indirect costs		1,294,214
Depreciation		1,118,103
<b>Total Operating Expenses</b>	<b>\$</b>	<b>36,518,458</b>

**SCHOOL NUTRITION SERVICES**  
**COMPARISON OF MEAL PRICES**

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	BREAKFAST			LUNCH		
	Elementary	Middle	High	Elementary	Middle	High
<b>2025-26</b>	\$2.00	\$2.10	\$2.20	\$2.90	\$3.00	\$3.10
<b>2024-25</b>	\$2.00	\$2.10	\$2.20	\$2.90	\$3.00	\$3.10
<b>2023-24</b>	\$2.00	\$2.10	\$2.20	\$2.90	\$3.00	\$3.10
<b>2022-23</b>	\$1.90	\$2.00	\$2.10	\$2.80	\$2.90	\$3.00
<b>2021-22</b>	Free/Pandemic per USDA	Free/Pandemic per USDA	Free/Pandemic per USDA	Free/Pandemic per USDA	Free/Pandemic per USDA	Free/Pandemic per USDA
<b>2020-21</b>	\$1.90	\$2.00	\$2.10	\$2.80	\$2.90	\$3.00
<b>2019-20</b>	\$1.90	\$2.00	\$2.10	\$2.80	\$2.90	\$3.00
<b>2018-19</b>	\$1.90	\$2.00	\$2.10	\$2.80	\$2.90	\$3.00
<b>2017-18</b>	\$1.90	\$2.00	\$2.10	\$2.75	\$2.85	\$2.95
<b>2016-17</b>	\$1.90	\$2.00	\$2.10	\$2.65	\$2.75	\$2.85
<b>2015-16</b>	\$1.90	\$2.00	\$2.10	\$2.60	\$2.70	\$2.80



# Student Population Trends

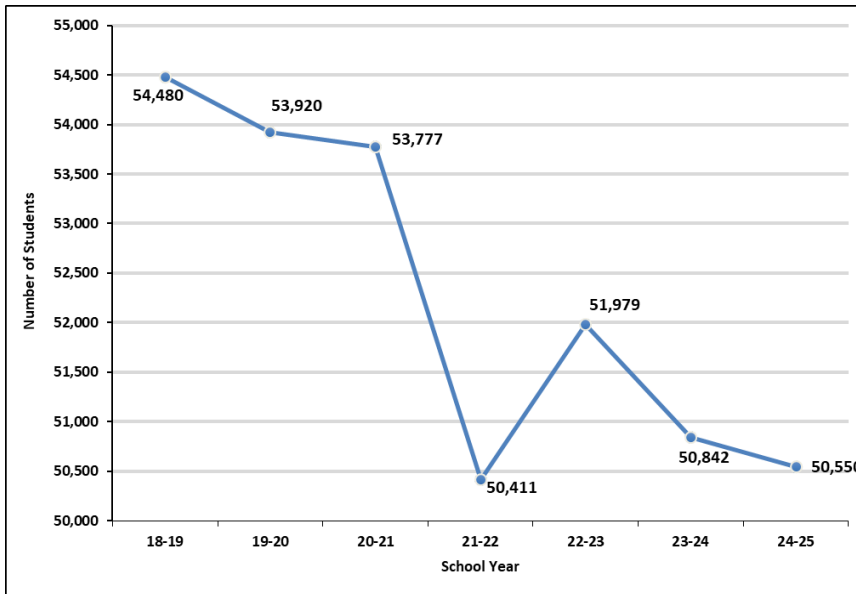
## STUDENT POPULATION TRENDS

### Diversity and complex learning needs

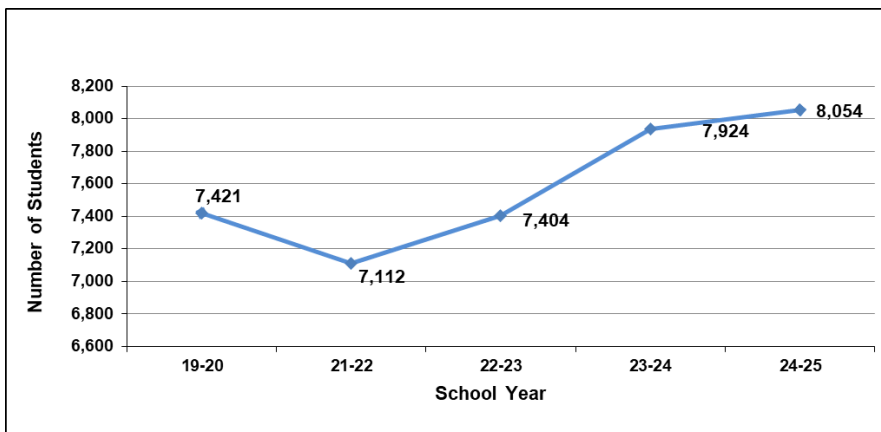
As our community continues to become increasingly diverse, Winston-Sales/Forsyth County Schools (WS/FCS) also serves numbers of students who come to school with complex learning needs that require additional support and specialized services.

WS/FCS data and national research indicate that all students can learn and achieve at high levels when challenged with high expectations, and given the guidance, support and attention they need to succeed. Effective early childhood programs, smaller class sizes, guidance and health and social services, English as a Second Language instruction and an intense focus on literacy and math are all designed to help WS/FCS narrow the achievement gap between poor and minority students and their more affluent peers.

### STUDENT ENROLLMENT

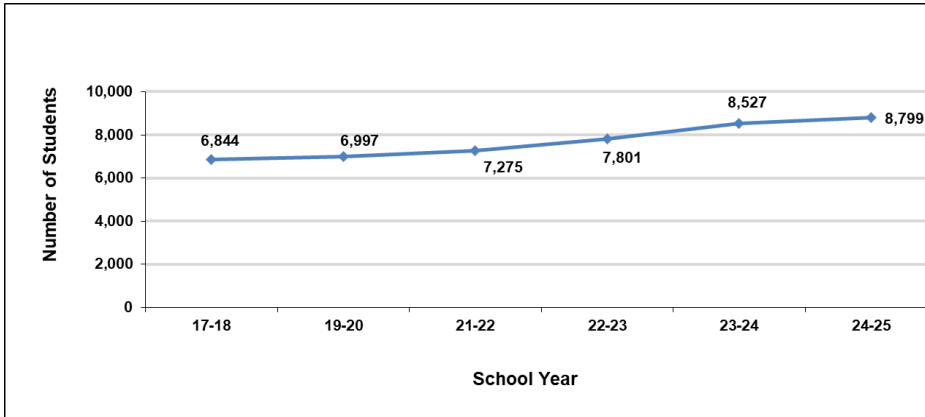


### STUDENTS BEING SERVED THROUGH EXCEPTIONAL EDUCATION SERVICES

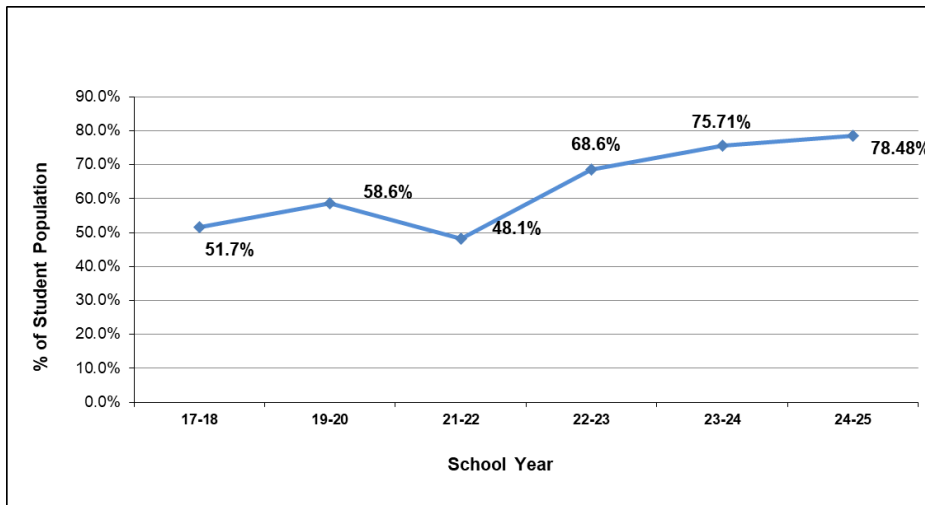


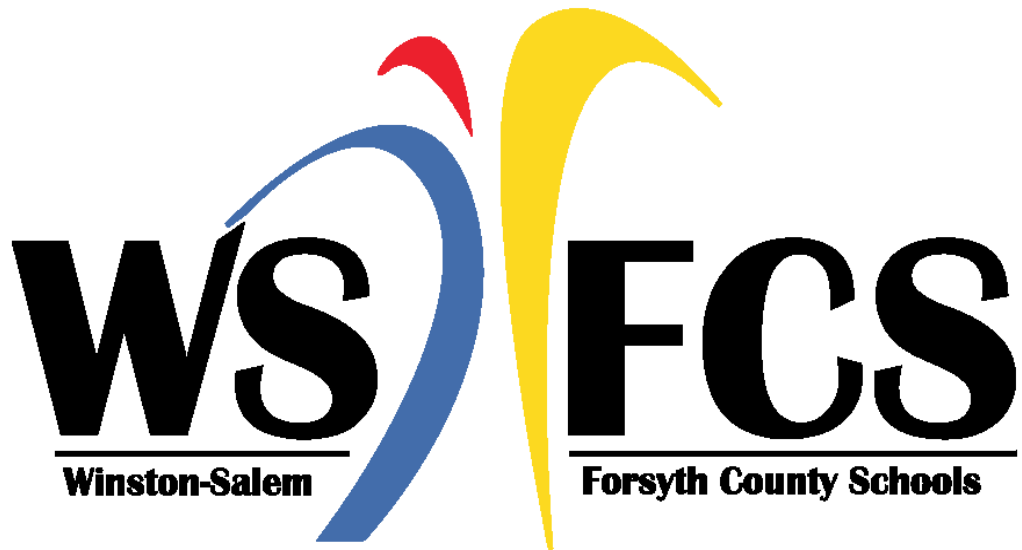
# STUDENT POPULATION TRENDS

## STUDENTS BEING SERVED THROUGH MULTILINGUAL LEARNER SERVICES



## ECONOMICALLY DISADVANTAGE PERCENTAGES

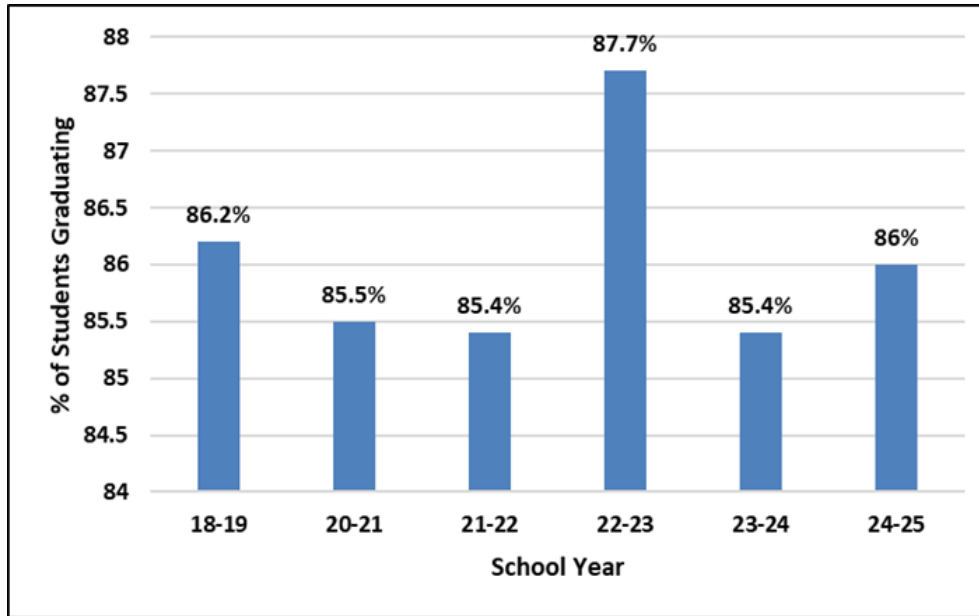




# ACADEMIC ACHIEVEMENT

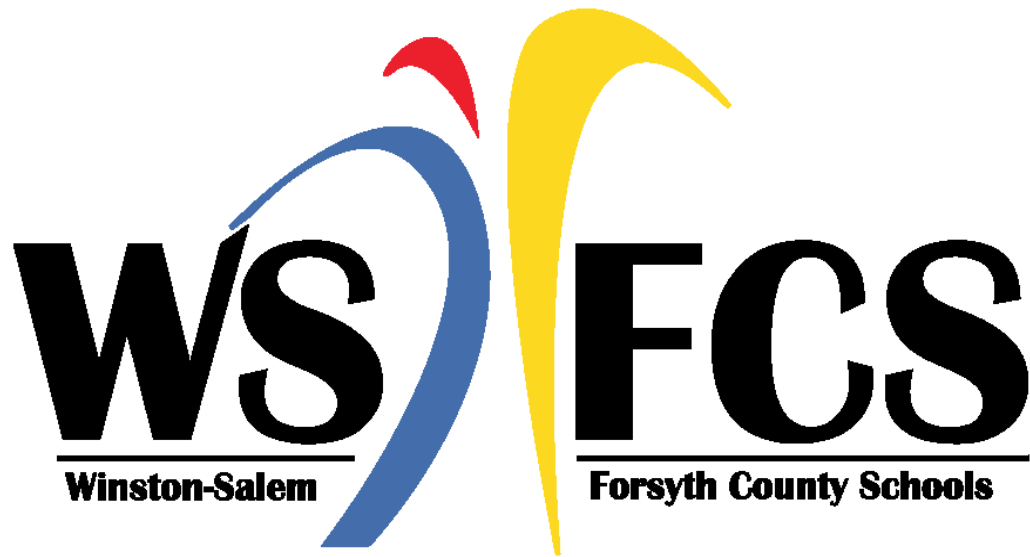
## ACADEMIC ACHIEVEMENT

### HIGH SCHOOL GRADUATION RATES



### EOG & EOC PERCENT OF GRADE LEVEL PROFICIENT STUDENTS

SUBJECT	2019	2021	2022	2023	2024	2025
3RD GRADE READING	51.7	39.3	40.2	44.9	46.4	44.3
READING 3-8	54.9	38.1	39.7	44.5	43.9	46.4
MATH 3-8	54.4	30.9	40.7	46.8	48.4	51.3
SCIENCE 5 & 8	72.7	54	59.9	61.8	62.1	55.5
ENGLISH II	56	56.5	54.2	53.9	54	54.9
MATH I	36.1	16.4	23.6	23.2	22.5	21.9
MATH III	45.5	43.4	47.9	52.1	54.1	60.1
BIOLOGY	57.4	42.9	47.8	50.6	50.6	45.5



# **Fiscal Accountability**

WINSTON-SALEM/FORSYTH COUNTY SCHOOLS  
**FUND DESCRIPTIONS AND STRUCTURE**

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**Governmental Funds**

**General Fund:** The General Fund is the general operating fund of the Board. The General Fund accounts for all financial resources except those that are required to be accounted for in another fund. This fund is the "Local Current Expense Fund," which is mandated by State law [G.S. 115C-426].

**State Public School Fund:** The State Public School Fund includes appropriations from the Department of Public Instruction for the current operating expenditures of the public school system.

**Federal Grants Administered Through the State Fund:** The Federal Grants Administered Through the State Fund is used to account for grant monies from the US Department of Education that pass through the state and allotted to the LEAs.

**Direct Federal Grants Fund:** The Direct Federal Grants Fund is used to account for grant monies administered through the US Department of Education, US Department of Health and Human Services and other federal grants from various government agencies.

**Special Revenue Fund:** The Special Revenue Fund is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes including local, state, and federal government grants and private donations received from individual and corporate donors.

**Individual Schools Fund:** The Individual Schools Fund includes revenues and expenditures of the activity funds of the individual schools. The primary revenue sources include funds held on behalf of various clubs and organizations, receipts from athletic events, and proceeds from various fund-raising activities. The primary expenditures are for athletic teams, club programs, activity buses, and instructional needs.

**Capital Projects Fund:** The Capital Projects Fund accounts for financial resources to be used for the acquisition and construction of major capital facilities (other than those financed by proprietary funds and trust funds). It is mandated by State law [G.S. 115C-426]. Capital projects are funded by Forsyth County appropriations and proceeds of Forsyth County bonds issued for public school construction.

**Enterprise Funds**

**Child Nutrition Program:** The Child Nutrition Program fund is used to account for the food service program within the school system.

**Understanding the Budget**

Winston-Salem/Forsyth County Schools (WS/FCS) is the fourth-largest school district in North Carolina. Like most school districts in the state, WS/FCS does not have taxing authority and relies primarily on funding from these sources:

**County** - County funding is a major source of operating revenue for WS/FCS. Therefore, the County's economic outlook directly affects that of the school district. County revenues come from several different sources, including property taxes on homes and businesses, county sales taxes and fees.

**State** - Each year, the North Carolina General Assembly approves the state budget. Money for education is allocated to North Carolina's Department of Public Instruction, which divides funds among the 115 school districts in the state and charter schools. Individual district allocations are based on the number of students and their special needs, family-income levels and other factors. Most state funding must be used for specific purposes or programs determined by the state.

**Federal** - Most federal funds are categorical for specific educational programs. Most federal entitlement funds, such as Title I (based on Census poverty data), are formula-based allotments with the state as the pass-through entity. In other cases, the school district must submit competitive grant applications either to the State or U.S. Department of Education.

The total budget for the district is actually two separate budgets – an operating budget and a capital budget. The two budgets are equally important but they are separately funded. The district's operating budget pays for the day-to-day expenses of operating schools and administrative offices. It includes expenses such as utilities, supplies, transportation and salaries and benefits.

The capital budget is similar to the structural costs of a home, such as necessary renovations or improvements. It pays for the design and construction of new schools, expansion of existing schools and major renovation and replacement of older facilities to meet education and safety standards. The capital budget is primarily funded through bonds approved by voters and issued by the county.

## **SCHOOL BUDGET AND FISCAL CONTROL**

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The Winston-Salem/Forsyth County Board of Education budget is adopted in compliance with the statutory requirements of the North Carolina School Budget and Fiscal Control Act. This act contains the following statutes related to the budget process:

### **115C-425. Annual balanced budget resolution.**

(a) Each local school administrative unit shall operate under an annual balanced budget resolution adopted and administered in accordance with this Article. A budget resolution is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations. Appropriated fund balance in any fund shall not exceed the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year next preceding the budget year. The budget resolution shall cover one fiscal year.

(b) It is the intent of this Article that all moneys received and expended by a local school administrative unit should be included in the school budget resolution. Therefore, notwithstanding any other provisions of law, after July 1, 1976, no local school administrative unit may expend any moneys, regardless of their source (including moneys derived from federal, State, or private sources), except in accordance with a budget resolution adopted pursuant to this Article.

(c) Subsection (b) of this section does not apply to funds of individual schools, as defined in G.S. 115C-448. (1975, c. 437, s. 1; 1981, c. 423, s. 1; 1993, c. 179, s. 1.)

### **115C-426. Uniform budget format.**

(a) The State Board of Education, in cooperation with the Local Government Commission, shall cause to be prepared and promulgated a standard budget format for use by local school administrative units throughout the State.

(b) The uniform budget format shall be organized so as to facilitate accomplishment of the following objectives: (i) to enable the board of education and the board of county commissioners to make the local educational and local fiscal policies embodied therein; (ii) to control and facilitate the fiscal management of the local school administrative unit during the fiscal year; and (iii) to facilitate the gathering of accurate and reliable fiscal data on the operation of the public school system throughout the State.

(c) The uniform budget format shall require the following funds:

- (1) The State Public School Fund.
- (2) The local current expense fund.
- (3) The capital outlay fund.

In addition, other funds may be used to account for reimbursements, including indirect costs, fees for actual costs, tuition, sales tax revenues distributed using the ad valorem method pursuant to G.S. 105-472(b)(2), sales tax refunds, gifts and grants restricted as to use, trust funds, federal appropriations made directly to local school administrative units, municipal appropriations made directly to local school administrative units under G.S. 160A-700, and funds received for prekindergarten programs. In addition, the appropriation or use of fund balance or interest income by a local school administrative unit shall not be construed as a local current expense appropriation included as a part of the local current expense fund.

Each local school administrative unit shall maintain those funds shown in the uniform budget format that are applicable to its operations.

(d) The State Public School Fund shall include appropriations for the current operating expenses of the public school system from moneys made available to the local school administrative unit by the State Board of Education.

(e) The local current expense fund shall include appropriations sufficient, when added to appropriations from the State Public School Fund, for the current operating expense of the public

**SCHOOL BUDGET AND FISCAL CONTROL**

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school system in conformity with the educational goals and policies of the State and the local board of education, within the financial resources and consistent with the fiscal policies of the board of county commissioners. These appropriations shall be funded by revenues accruing to the local school administrative unit by virtue of Article IX, Sec. 7 of the Constitution, moneys made available to the local school administrative unit by the board of county commissioners, supplemental taxes levied by or on behalf of the local school administrative unit pursuant to a local act or G.S. 115C-501 to 115C-511, State money disbursed directly to the local school administrative unit, and other moneys made available or accruing to the local school administrative unit for the current operating expenses of the public school system.

(f) The capital outlay fund shall include appropriations for:

- (1) The acquisition of real property for school purposes, including but not limited to school sites, playgrounds, athletic fields, administrative headquarters, and garages.
- (2) The acquisition, construction, reconstruction, enlargement, renovation, or replacement of buildings and other structures, including but not limited to buildings for classrooms and laboratories, physical and career and technical educational purposes, libraries, auditoriums, gymnasiums, administrative offices, storage, and vehicle maintenance.
- (3) The acquisition or replacement of furniture and furnishings, instructional apparatus, data-processing equipment, business machines, and similar items of furnishings and equipment.
- (4) The acquisition of school buses as additions to the fleet.
- (5) The acquisition of activity buses and other motor vehicles.
- (6) Such other objects of expenditure as may be assigned to the capital outlay fund by the uniform budget format.

The cost of acquiring or constructing a new building, or reconstructing, enlarging, or renovating an existing building, shall include the cost of all real property and interests in real property, and all plants, works, appurtenances, structures, facilities, furnishings, machinery, and equipment necessary or useful in connection therewith; financing charges; the cost of plans, specifications, studies, reports, and surveys; legal expenses; and all other costs necessary or incidental to the construction, reconstruction, enlargement, or renovation.

No contract for the purchase of a site shall be executed nor any funds expended therefor without the approval of the board of county commissioners as to the amount to be spent for the site; and in case of a disagreement between a board of education and a board of county commissioners as to the amount to be spent for the site, the procedure provided in G.S. 115C-431 shall, insofar as the same may be applicable, be used to settle the disagreement.

Appropriations in the capital outlay fund shall be funded by revenues made available for capital outlay purposes by the State Board of Education and the board of county commissioners, supplemental taxes levied by or on behalf of the local school administrative unit pursuant to a local act or G.S. 115C-501 to 115C-511, the proceeds of the sale of capital assets, the proceeds of claims against fire and casualty insurance policies, and other sources.

(g) Other funds shall include appropriations for such purposes funded from such sources as may be prescribed by the uniform budget format. (1975, c. 437, s. 1; 1981, c. 423, s. 1; 2010-31, s. 7.17(a); 2013-355, s. 2(a); 2017-57, s. 7.23H(h); 2018-5, s. 38.8(f).)

**115C-426.1. Vending facilities.**

Moneys received by a local school administrative unit on account of operation of vending facilities shall be deposited, budgeted, appropriated, and expended in accordance with the provisions of this Article. (1983 (Reg. Sess., 1984), c. 1034, s. 168.)

WINSTON-SALEM/FORSYTH COUNTY SCHOOLS  
**SCHOOL BUDGET AND FISCAL CONTROL**

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**115C-426.2. Joint planning.**

In order to promote greater mutual understanding of immediate and long-term budgetary issues and constraints affecting public schools and county governments, local boards of education and boards of county commissioners are strongly encouraged to conduct periodic joint meetings during each fiscal year. In particular, the boards are encouraged to assess the school capital outlay needs, to develop and update a joint five-year plan for meeting those needs, and to consider this plan in the preparation and approval of each year's budget under this Article. (1995 (Reg. Sess., 1996), c. 666, s. 2.)

**115C-427. Preparation and submission of budget and budget message.**

(a) Before the close of each fiscal year, the superintendent shall prepare a budget for the ensuing year for consideration by the board of education. The budget shall comply in all respects with the limitations imposed by G.S. 115C-432.

(b) The budget, together with a budget message, shall be submitted to the board of education not later than May 1. The budget and budget message should, but need not, be submitted at a formal meeting of the board. The budget message should contain a concise explanation of the educational goals fixed by the budget for the budget year, should set forth the reasons for stated changes from the previous year in program goals, programs, and appropriation levels, and should explain any major changes in educational or fiscal policy. (1975, c. 437, s. 1; 1981, c. 423, s. 1.)

**115C-428. Filing and publication of the budget; budget hearing.**

(a) On the same day that he submits the budget to the board of education, the superintendent shall file a copy of it in his office where it shall remain available for public inspection until the budget resolution is adopted. He may also publish a statement in a newspaper qualified under G.S. 1-597 to publish legal advertisements in the county that the budget has been submitted to the board of education, and is available for public inspection in the office of the superintendent of schools. The statement should also give notice of the time and place of the budget hearing authorized by subsection (b) of this section.

(b) Before submitting the budget to the board of county commissioners, the board of education may hold a public hearing at which time any persons who wish to be heard on the school budget may appear. (1975, c. 437, s. 1; 1981, c. 423, s. 1.)

**115C-429. Approval of budget; submission to county commissioners; commissioners' action on budget. [Effective until June 30, 2023]**

(a) Upon receiving the budget from the superintendent and following the public hearing authorized by G.S. 115C-428(b), if one is held, the board of education shall consider the budget, make such changes therein as it deems advisable, and submit the entire budget as approved by the board of education to the board of county commissioners not later than May 15, or such later date as may be fixed by the board of county commissioners. At the time of submission of the budget, the board of education shall also submit to the board of county commissioners in writing the academic performance of the schools in the local school administrative unit, including the school performance grades of each school, any schools identified as low-performing or continually low-performing or included on the Innovative School District qualifying, watch, or warning list, and efforts by the local board of education to improve those identified schools' performance. The local board of education shall present the academic performance information at a public meeting upon the request of the board of commissioners.

## **SCHOOL BUDGET AND FISCAL CONTROL**

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(b) The board of county commissioners shall complete its action on the school budget on or before July 1, or such later date as may be agreeable to the board of education. The commissioners shall determine the amount of county revenues to be appropriated in the county budget ordinance to the local school administrative unit for the budget year. The board of county commissioners may, in its discretion, allocate part or all of its appropriation by purpose, function, or project as defined in the uniform budget format.

(c) The board of county commissioners shall have full authority to call for, and the board of education shall have the duty to make available to the board of county commissioners, upon request, all books, records, audit reports, and other information bearing on the financial operation of the local school administrative unit.

(d) Nothing in this Article shall be construed to place a duty on the board of commissioners to fund a deficit incurred by a local school administrative unit through failure of the unit to comply with the provisions of this Article or rules and regulations issued pursuant hereto, or to provide moneys lost through misapplication of moneys by a bonded officer, employee or agent of the local school administrative unit when the amount of the fidelity bond required by the board of education was manifestly insufficient.

(e) A local board of education may request appropriations directly from a city, as authorized by G.S. 160A-700. (1975, c. 437, s. 1; 1981, c. 423, s. 1; 2018-5, s. 38.8(g); 2019-248, s. 1(b).)

### **115C-429. Approval of budget; submission to county commissioners; commissioners' action on budget. [Effective June 30, 2023]**

(a) Upon receiving the budget from the superintendent and following the public hearing authorized by G.S. 115C-428(b), if one is held, the board of education shall consider the budget, make such changes therein as it deems advisable, and submit the entire budget as approved by the board of education to the board of county commissioners not later than May 15, or such later date as may be fixed by the board of county commissioners. At the time of submission of the budget, the board of education shall also submit to the board of county commissioners in writing the academic performance of the schools in the local school administrative unit, including the school performance grades of each school, any schools identified as low-performing or continually low-performing, and efforts by the local board of education to improve those identified schools' performance. The local board of education shall present the academic performance information at a public meeting upon the request of the board of commissioners.

(b) The board of county commissioners shall complete its action on the school budget on or before July 1, or such later date as may be agreeable to the board of education. The commissioners shall determine the amount of county revenues to be appropriated in the county budget ordinance to the local school administrative unit for the budget year. The board of county commissioners may, in its discretion, allocate part or all of its appropriation by purpose, function, or project as defined in the uniform budget format.

(c) The board of county commissioners shall have full authority to call for, and the board of education shall have the duty to make available to the board of county commissioners, upon request, all books, records, audit reports, and other information bearing on the financial operation of the local school administrative unit.

(d) Nothing in this Article shall be construed to place a duty on the board of commissioners to fund a deficit incurred by a local school administrative unit through failure of the unit to comply with the provisions of this Article or rules and regulations issued pursuant hereto, or to provide moneys lost through misapplication of moneys by a bonded officer, employee or agent of the local school administrative unit when the amount of the fidelity bond required by the board of education was manifestly insufficient.

## **SCHOOL BUDGET AND FISCAL CONTROL**

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(e) A local board of education may request appropriations directly from a city, as authorized by G.S. 160A-700. (1975, c. 437, s. 1; 1981, c. 423, s. 1; 2018-5, s. 38.8(g); 2019-248, s. 1(b); 2021-180, s. 7.14(n).)

### **115C-430. Apportionment of county appropriations among local school administrative units.**

If there is more than one local school administrative unit in a county, all appropriations by the county to the local current expense funds of the units, except appropriations funded by supplemental taxes levied less than countywide pursuant to a local act of G.S. 115C-501 to 115C-511, must be apportioned according to the membership of each unit. County appropriations are properly apportioned when the dollar amount obtained by dividing the amount so appropriated to each unit by the total membership of the unit is the same for each unit. The total membership of the local school administrative unit is the unit's average daily membership for the budget year to be determined by and certified to the unit and the board of county commissioners by the State Board of Education. (1975, c. 437, s. 1; 1981, c. 423, s. 1; 1985 (Reg. Sess., 1986), c. 1014, s. 78.)

### **115C-431. Procedure for resolution of dispute between board of education and board of county commissioners.**

(a) If the board of education determines that the amount of money appropriated to the local current expense fund, or the capital outlay fund, or both, by the board of county commissioners is not sufficient to support a system of free public schools, the chairman of the board of education and the chairman of the board of county commissioners shall arrange a joint meeting of the two boards to be held within seven days after the day of the county commissioners' decision on the school appropriations.

Prior to the joint meeting, the Senior Resident Superior Court Judge shall appoint a mediator unless the boards agree to jointly select a mediator. The mediator shall preside at the joint meeting and shall act as a neutral facilitator of disclosures of factual information, statements of positions and contentions, and efforts to negotiate an agreement settling the boards' differences.

At the joint meeting, the entire school budget shall be considered carefully and judiciously, and the two boards shall make a good-faith attempt to resolve the differences that have arisen between them.

(b) If no agreement is reached at the joint meeting of the two boards, the mediator shall, at the request of either board, commence a mediation immediately or within a reasonable period of time. The mediation shall be held in accordance with rules and standards of conduct adopted under Chapter 7A of the General Statutes governing mediated settlement conferences but modified as appropriate and suitable to the resolution of the particular issues in disagreement.

Unless otherwise agreed upon by both boards, the following individuals shall constitute the two working groups empowered to represent their respective boards during the mediation:

(1) The chair of each board or the chair's designee;

WINSTON-SALEM/FORSYTH COUNTY SCHOOLS  
**SCHOOL BUDGET AND FISCAL CONTROL**

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(2) The superintendent of the local school administrative unit and the county manager or either's designee;

(3) The finance officer of each board; and

(4) The attorney for each board.

Members of both boards, their chairs, and representatives shall cooperate with and respond to all reasonable requests of the mediator to participate in the mediation. Notwithstanding Article 33C of Chapter 143 of the General Statutes, the mediation proceedings involving the two working groups shall be conducted in private. Evidence of statements made and conduct occurring in a mediation are not subject to discovery and are inadmissible in any court action. However, no evidence otherwise discoverable is inadmissible merely because it is presented or discussed in a mediation. The mediator shall not be compelled to testify or produce evidence concerning statements made and conduct occurring in a mediation in any civil proceeding for any purpose, except disciplinary hearings before the State Bar or any agency established to enforce standards of conduct for mediators. Reports by members of either working group to their respective boards shall be made in compliance with Article 33C of Chapter 143 of the General Statutes.

Unless both boards agree otherwise, or unless the boards have already resolved their dispute, the mediation shall end no later than August 1. The mediator shall have the authority to determine that an impasse exists and to discontinue the mediation. The mediation may continue beyond August 1 provided both boards agree. If both boards agree to continue the mediation beyond August 1, the board of county commissioners shall appropriate to the local school administrative unit for deposit in the local current expense fund a sum of money sufficient to equal the local contribution to this fund for the previous year.

If the working groups reach a proposed agreement, the terms and conditions must be approved by each board. If no agreement is reached, the mediator shall announce that fact to the chairs of both boards, the Senior Resident Superior Court Judge, and the public. The mediator shall not disclose any other information about the mediation. The mediator shall not make any recommendations or public statement of findings or conclusions.

The local board of education and the board of county commissioners shall share equally the mediator's compensation and expenses. The mediator's compensation shall be determined according to rules adopted under Chapter 7A of the General Statutes.

(b1) If agreement is not reached in mediation on the amount of money appropriated to the local current expense fund, and the amount to be appropriated has not been calculated pursuant to this subsection for longer than the prior year, the sum to be appropriated for the budget year in dispute shall be calculated as follows:

(1) The amount of moneys appropriated to the local current expense fund by the board of county commissioners in the prior fiscal year that are expended in that year by the local school administrative unit or transferred as required by G.S. 115C-75.10, 115C-218.105, 115C-238.70, and 116-239.11 shall be divided by the sum of the following: the average daily membership of the local school administrative unit plus the share of the average daily membership of any innovative, charter, regional, or laboratory school whose students reside in the local school administrative unit for the prior school year.

## **SCHOOL BUDGET AND FISCAL CONTROL**

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(2) The amount from subdivision (1) of this subsection, rounded to the nearest penny, shall then be multiplied by the sum of one plus the twelve month percent change in the second quarter Employment Cost Index for elementary and secondary school workers as reported by the Federal Bureau of Labor Statistics.

(3) The amount from subdivision (2) of this subsection, rounded to the nearest penny, shall then be multiplied by the sum of the following: the allotted average daily membership for the school year plus the share of the average daily membership of any innovative, charter, regional, or laboratory school whose students reside in the local school administrative unit for the budget year in dispute.

The board of county commissioners shall appropriate to the local current expense fund the sum from subdivision (3) of this subsection, rounded to the nearest penny, to the local board of education for the budget year in dispute.

(b2) If agreement is not reached in mediation, and the amount to be appropriated has been calculated pursuant to subsection (b1) of this section to the local current expense fund for the prior two years, the sum to be appropriated for the budget year in dispute shall be calculated as follows:

(1) The amount of moneys appropriated to the local current expense fund by the board of county commissioners in the prior fiscal year that are expended in the prior fiscal year by the local school administrative unit and transferred as required by G.S. 115C-75.10, 115C-218.105, 115C-238.70, and 116-239.11 shall be divided by the sum of the following: the average daily membership plus the share of the average daily membership of any innovative, charter, regional, or laboratory school whose students reside in the local school administrative unit for the prior school year.

(2) The twelve month percent change in the second quarter Employment Cost Index for elementary and secondary school workers as reported by the Federal Bureau of Labor Statistics shall be increased by three percent (3%).

(3) The amount from subdivision (1) of this subsection, rounded to the nearest penny, shall then be multiplied by the sum of one plus the sum from subdivision (2) of this subsection, rounded to the nearest penny.

(4) The amount from subdivision (3) of this subsection shall then be multiplied by the sum of the following: the allotted average daily membership for the school year plus the share of the average daily membership of any innovative, charter, regional, or laboratory school whose students reside in the local school administrative unit for the budget year in dispute.

The board of county commissioners shall appropriate to the local current expense fund the sum from subdivision (4) of this subsection, rounded to the nearest penny, to the local board of education for the budget year in dispute.

(b3) Neither the local board of education nor the board of county commissioners shall file any legal action challenging the determination as to the funds to be appropriated by the board of county commissioners to the local current expense fund in accordance with the formulas found in subsections (b1) and (b2) of this section.

**SCHOOL BUDGET AND FISCAL CONTROL**

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(c) Within five days after an announcement of no agreement on the amount of money to be appropriated to the capital outlay fund by the mediator, the local board of education may file an action in the superior court division of the General Court of Justice. Either board has the right to have the issues of fact tried by a jury. When a jury trial is demanded, the cause shall be set for the first succeeding term of the superior court in the county, and shall take precedence over all other business of the court. However, if the judge presiding certifies to the Chief Justice of the Supreme Court, either before or during the term, that because of the accumulation of other business, the public interest will be best served by not trying the cause at the term next succeeding the filing of the action, the Chief Justice shall immediately call a special term of the superior court for the county, to convene as soon as possible, and assign a judge of the superior court or an emergency judge to hold the court, and the cause shall be tried at this special term. The judge shall find, or if the issue is submitted to the jury, the jury shall find the amount of money legally necessary from the board of county commissioners to provide the local school administrative units with buildings suitably equipped, as required by G.S. 115C-521, in order to maintain a system of free public schools as defined by State law and State Board of Education policy. In making the finding, the judge or the jury shall consider the educational goals and policies of the State and the local board of education, the budgetary request of the local board of education, the financial resources of the county and the local board of education, and the fiscal policies of the board of county commissioners and the local board of education.

All findings of fact in the superior court, whether found by the judge or a jury, shall be conclusive. When the facts have been found, the court shall give judgment ordering the board of county commissioners to appropriate a sum certain to the local school administrative unit for the amount of money to be appropriated to the capital outlay fund and to levy such taxes on property as may be necessary to make up this sum when added to other revenues available for the purpose.

(d) An appeal from the judgement entered as provided in subsection (c) of this section may be taken to the appellate division of the General Court of Justice, and notice of appeal shall be given in writing within 10 days after entry of the judgment. All papers and records relating to the case shall be considered a part of the record on appeal. The conclusion of the school or fiscal year shall not be deemed to resolve the question in controversy between the parties while an appeal is still pending. Any final judgment shall be legally binding on the parties at the conclusion of the appellate process. The payment of any final judgment by the county in favor of the local school administrative unit shall not be considered, or used in any manner, to deny or reduce appropriations to the local school administrative unit by the county in fiscal years subsequent to the one at issue to offset such payment of a final judgment.

(e) If, in an action filed under subsection (c) of this section, the final judgment of the General Court of Justice is rendered after the due date prescribed by law for property taxes, the board of county commissioners is authorized to levy such supplementary taxes as may be required by the judgment, notwithstanding any other provisions of law with respect to the time for doing acts necessary to a property tax levy. Upon making a supplementary levy under this subsection, the board of county commissioners shall designate the person who is to compute and prepare the supplementary tax receipts and records for all such taxes. Upon delivering the supplementary tax receipts to the tax collector, the board of county commissioners shall proceed as provided in G.S. 105-321.

**SCHOOL BUDGET AND FISCAL CONTROL**

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The due date of supplementary taxes levied under this subsection is the date of the levy, and the taxes may be paid at par or face amount at any time before the one hundred and twentieth day after the due date. On or after the one hundred and twentieth day and before the one hundred and fiftieth day from the due date there shall be added to the taxes interest at the rate of two percent (2%). On or after the one hundred and fiftieth day from the due date, there shall be added to the taxes, in addition to the two percent (2%) provided above, interest at the rate of three-fourths of one percent ( $\frac{3}{4}$  of 1%) per 30 days or fraction thereof until the taxes plus interest have been paid. No discounts for prepayment of supplementary taxes levied under this subsection shall be allowed. (1975, c. 437, s. 1; 1981, c. 423, s. 1; 1989, c. 493, s. 2; 1995 (Reg. Sess., 1996), c. 666, s. 3; 1997-222, s. 1; 2007-92, s. 1; 2013-141, s. 1; 2018-83, s. 1.)

**115C-432. The budget resolution; adoption; limitations; tax levy; filing.**

(a) After the board of county commissioners has made its appropriations to the local school administrative unit, or after the appeal procedure set out in G.S. 115C-431 for the capital outlay fund has been concluded, the board of education shall adopt a budget resolution making appropriations for the budget year in such sums as the board may deem sufficient and proper. The budget resolution shall conform to the uniform budget format established by the State Board of Education.

(b) The following directions and limitations shall bind the board of education in adopting the budget resolution:

- (1) If the county budget ordinance allocates appropriations to the local school administrative unit pursuant to G.S. 115C-429(b), the school budget resolution shall conform to that allocation. The budget resolution may be amended to change allocated appropriations only in accordance with G.S. 115C-433.
- (2) Subject to the provisions of G.S. 115C-429(d), the full amount of any lawful deficit from the prior fiscal year shall be appropriated.
- (3) Contingency appropriations in a fund may not exceed five percent (5%) of the total of all other appropriations in that fund. Each expenditure to be charged against a contingency appropriation shall be authorized by resolution of the board of education, which resolution shall be deemed an amendment to the budget resolution, not subject to G.S. 115C-429(b) and 115C-433(b), setting up or increasing an appropriation for the object of expenditure authorized. The board of education may authorize the superintendent to authorize expenditures from contingency appropriations subject to such limitations and procedures as it may prescribe. Any such expenditure shall be reported to the board of education at its next regular meeting and recorded in the minutes.
- (4) Sufficient funds to meet the amounts to be paid during the fiscal year under continuing contracts previously entered into shall be appropriated.
- (5) The sum of estimated net revenues and appropriated fund balances in each fund shall be equal to appropriations in that fund.
- (6) No appropriation may be made that would require the levy of supplemental taxes pursuant to a local act or G.S. 115C-501 to 115C-511 in excess of the rate of tax approved by the voters, or the expenditure of revenues for purposes not permitted by law.
- (7) In estimating revenues to be realized from the levy of school supplemental taxes pursuant to a local act or G.S. 115C-501 to 115C-511, the estimated percentage of collection may not exceed the percentage of that tax actually realized in cash during the preceding fiscal year, or if the tax was not levied in

## **SCHOOL BUDGET AND FISCAL CONTROL**

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the preceding fiscal year, the percentage of the general county tax levy actually realized in cash during the preceding fiscal year.

(8) Amounts to be realized from collection of supplemental taxes levied in prior fiscal years shall be included in estimated revenues.

(9) No appropriation may be made to or from the capital outlay fund to or from any other fund, except as permitted by G.S. 115C-433(d).

(c) If the local school administrative unit levies its own supplemental taxes pursuant to a local act, the budget resolution shall make the appropriate tax levy in accordance with the local act, and the board of education shall notify the county or city that collects the levy in accordance with G.S. 159-14.

(d) The budget resolution shall be entered in the minutes of the board of education, and within five days after adoption, copies thereof shall be filed with the superintendent, the school finance officer and the county finance officer. (1975, c. 437, s. 1; 1981, c. 423, s. 1; 1987 (Reg. Sess., 1988), c. 1025, s. 13; 1993, c. 57, s. 1; 2018-83, s. 2.)

### **115C-433. Amendments to the budget resolution; budget transfers.**

(a) Subject to the provisions of subsection (b) of this section, the board of education may amend the budget resolution at any time after its adoption, in any manner, so long as the resolution as amended continues to satisfy the requirements of G.S. 115C-425 and 115C-432.

(b) If the board of county commissioners allocates part or all of its appropriations pursuant to G.S. 115C-429(b), the board of education must obtain the approval of the board of county commissioners for an amendment to the budget that (i) increases or decreases expenditures from the capital outlay fund for projects listed in G.S. 115C-426(f)(1) or (2), or (ii) increases or decreases the amount of county appropriation allocated to a purpose or function by twenty-five percent (25%) or more from the amount contained in the budget ordinance adopted by the board of county commissioners: Provided, that at its discretion, the board may in its budget ordinance specify a lesser percentage, so long as such percentage is not less than ten percent (10%).

(c) The board of education may by appropriate resolution authorize the superintendent to transfer moneys from one appropriation to another within the same fund, subject to such limitations and procedures as may be prescribed by the board of education or State or federal law or regulations. Any such transfers shall be reported to the board of education at its next regular meeting and shall be entered in the minutes.

(d) The board of education may amend the budget to transfer money to or from the capital outlay fund to or from any other fund, with the approval of the board of county commissioners, to meet emergencies unforeseen and unforeseeable at the time the budget resolution was adopted. When such an emergency arises, the board of education may adopt a resolution requesting approval from the board of commissioners for the transfer of a specified amount of money to or from the capital outlay fund to or from some other fund. The resolution shall state the nature of the emergency, why the emergency was not foreseen and was not foreseeable when the budget resolution was adopted, what specific objects of expenditure will be added or increased as a result of the transfer, and what objects of expenditure will be eliminated or reduced as a result of the transfer. A certified copy of this resolution shall be transmitted to the board of county commissioners for (its) approval and to the boards of education of all other local school administrative units in the county for their information. The board of commissioners shall act upon the request within 30 days after it is received by the clerk to the board of commissioners or the chairman of the board of commissioners, after having afforded the boards of education of all other local school administrative units in the county an opportunity to comment on the request. The board of commissioners may either approve or disapprove the request as presented. Upon either approving or disapproving the request, the board of commissioners shall forthwith so notify the

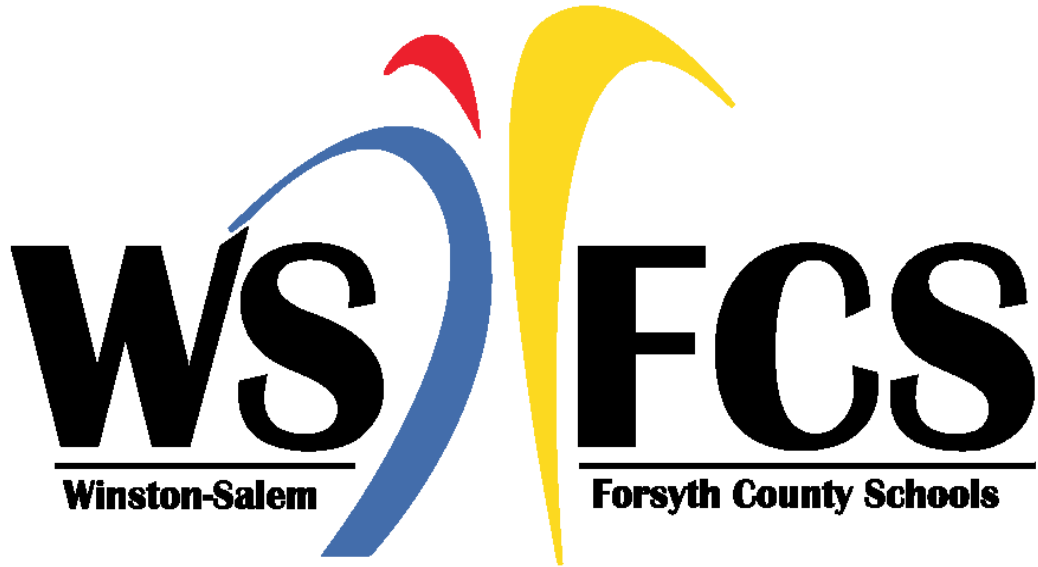
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board of education making the request and any other board of education that exercised its right to comment thereon. Upon receiving such notification, the board of education may proceed to amend the budget resolution in the manner indicated in the request. Failure of the board of county commissioners to act within the time allowed for approval or disapproval shall be deemed approval of the request. The time limit for action by the board of county commissioners may be extended by mutual agreement of the board of county commissioners and the board of education making the request. A budget resolution amended in accordance with this subsection need not comply with G.S. 115C-430. (1975, c. 437, s. 1; 1981, c. 423, s. 1.)

### **115C-434. Interim budget.**

In case the adoption of the budget resolution is delayed until after July 1, the board of education shall make interim appropriations for the purpose of paying salaries and the usual ordinary expenses of the local school administrative unit for the interval between the beginning of the fiscal year and the adoption of the budget resolution. Interim appropriations so made and expended shall be charged to the proper appropriations in the budget resolution. (1975, c. 437, s. 1; 1981, c. 423, s. 1.)



# **2025-2026 BUDGET RESOLUTION**

**WINSTON-SALEM/FORSYTH COUNTY SCHOOLS  
2025-26  
BUDGET RESOLUTION**

BE IT RESOLVED by the Board of Education of the Winston-Salem/Forsyth County Administrative Unit:

Section 1 - The following amounts are hereby appropriated for the operation of the school administrative unit in the **Local Current Expense Fund** for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Instructional Services	
Regular Instructional Services (51000)	65,545,626
Special Populations Services (52000)	8,473,718
Alternative Programs and Services (53000)	1,842,525
School Leadership Services (54000)	15,391,252
Co-Curricular Services (55000)	3,840,112
School-Based Support Services (58000)	7,522,552
System-Wide Support Services	
Support and Development Services (61000)	2,219,223
Special Population Support and Development Services (62000)	342,826
Alternative Programs & Services Support & Development Servs. (63000)	738,326
Technology Support Services (64000)	3,120,551
Operational Support Services (65000)	38,954,661
Financial and Human Resource Services (66000)	9,934,691
Accountability Services (67000)	1,188,080
System-Wide Pupil Support Services (68000)	1,895,691
Policy, Leadership and Public Relations (69000)	4,099,040
Ancillary Services	
Community Services (71000)	32,516
Nutrition Services (72000)	38,649
Non-Programmed Charges	
Payments to Other Governmental Units and Transfer of Funds (81000)	15,643,810
Debt Services	
Total Local Current Expense Fund Appropriation	180,823,849

Section 2 - The following revenues are estimated to be available to the Local Current Expense Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

County Appropriation	159,082,781
County Appropriation (Article 46 Teacher Supplements)	19,741,068
Other Local Revenues (Fines and Forfeitures)	2,000,000
Total Local Current Expense Fund Revenues	<u><u>180,823,849</u></u>

Section 3 - The following amounts are hereby appropriated for the operation of the school administrative unit in the **State Public School Fund** for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Instructional Programs	
Regular Instructional Services (51000)	225,175,347
Special Populations Services (52000)	65,062,586
Alternative Programs and Services (53000)	6,916,048
School Leadership Services (54000)	28,489,256
School-Based Support Services (58000)	20,259,626
Supporting Services	
Support and Development Services (61000)	1,383,034
Special Population Support and Development Services (62000)	1,427,880
Alternative Programs & Services Support & Development Servs. (63000)	473,664
Technology Support Services (64000)	1,583,505
Operational Support Services (65000)	22,998,435
Financial and Human Resource Services (66000)	1,885,640
Accountability Services (67000)	49,843
System-Wide Pupil Support Services (68000)	363,748
Policy, Leadership and Public Relations (69000)	999,131
Ancillary Services	
Community Services (71000)	
Nutrition Services (72000)	45,000
Total State Public School Fund Appropriation	<u><u>377,112,742</u></u>

Section 4 - The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

State Public School Fund Revenues	377,112,742
Total State Public School Fund Revenues	<u><u>377,112,742</u></u>

Section 5 - The following amounts are hereby appropriated for the operation of the school administrative unit in the **Federal Grants Fund** for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Instructional Services	
Regular Instructional Services (51000)	2,013,400
Special Populations Services (52000)	13,657,049
Alternative Programs and Services (53000)	5,334,781
School Leadership Services (54000)	49,868
School-Based Support Services (58000)	1,242,944
System-Wide Support Services	
Special Population Support and Development Services	238,711
Alternative Programs & Services Support & Development Servs. (63000)	864,320
Operational Support Services (65000)	61,685
Accountability Services (67000)	6,750
Non-Programmed Charges	
Payments to Other Governmental Units and Transfer of Funds (81000)	533,902
Unbudgeted Federal Funds	
Total Federal Grants Fund Appropriation	<u><u>24,003,410</u></u>

\*The current federal funding amount is mainly based on prior years carryover. Federal funding will be appropriated as funding is approved by DPI.

Section 6 - The following revenues are estimated to be available to the Federal Grants Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Career Technical Education - Program Improvement (PRC 0017)	1,123,019
McKinney-Vento Homeless Assistance (PRC 0026)	105,674
IDEA Title VI-B Pre-School Handicapped (PRC 0049)	77,312
ESEA Title I - Basic Program (PRC 0050)	4,804,651
IDEA Title VI-B Handicapped (PRC 0060)	11,540,819
IDEA Title VI-B Children with Disabilities (PRC 0070)	1,885,946
IDEA - State Improvement Grant (PRC 0082)	1,505
Title II - Improving Teacher Quality (PRC 0103)	782,526
Title III - Language Acquisition (PRC 0104)	744,527
ESEA Title I - School Improvement (PRC 0105)	242,322
ESEA Title IV - Student Support and Academic Enrichment (PRC 0108)	312,097
Title IV - 21st Century Community Learning Centers (PRC 0110)	249,509
Title III - Language Acquisition - Significant Increase (PRC 0111)	72,219
ESEA Title I-Targeted Support and Improvement (TSI) (0115)	1,172,838
IDEA VI-B Special Needs Targeted Assistance (0118)	121,228
IDEA-Targeted Assistance for Preschool Federal Grant (PRC 0119)	28,024
School-Based Mental Health Services Grant (Project FAST) (PRC 0144)	739,194
Total Federal Grants Fund Revenues	24,003,410

Section 6 - The following amounts are hereby appropriated for the operation of the school administrative unit in the **Capital Outlay Fund** for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Capital Outlay	
Regular Instructional Services (51000)	212,000
School-Based Support Services (58000)	273,212
Support and Development Services (61000)	60,449
Technology Support Services (64000)	383,000
Operational Support Services (65000)	8,910,923
System-Wide (90000)	66,097,208
Total Capital Outlay Fund Appropriation	75,936,792

Section 7 - The following revenues are estimated to be available to the Capital Outlay Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

County Appropriation	3,966,456
Other Local Revenues including Bond Proceeds	71,970,336
 Total Capital Outlay Fund Revenues	 <u><u>75,936,792</u></u>

Section 8 - The following amounts are hereby appropriated for the operation of the school administrative unit in the **Other Restricted Fund** for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Instructional Services	
Regular Instructional Services (51000)	959,258
Special Populations Services (52000)	708,479
Alternative Programs and Services (53000)	1,080,690
School Leadership Services (54000)	200,192
Co-Curricular Services (55000)	452,108
School-Based Support Services (58000)	203,595
 System-Wide Support Services	
Support and Development Services (61000)	3,181,826
Operational Support Services (65000)	3,619,452
Financial and Human Resource Services (66000)	1,908
Accountability Services (67000)	955,577
System-Wide Pupil Support Services (68000)	13,983
Policy, Leadership and Public Relations (69000)	1,181,082
Ancillary Services	
Community Services (71000)	17,278
 Non-Programmed Charges	
Payments to Other Governmental Units and Transfer of Funds (81000)	 150,780
 Total Other Restricted Fund Appropriation	 <u><u>12,726,209</u></u>

Section 9 - The following revenues are estimated to be available to the Other Restricted Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Indirect Cost	2,000,000
Medicaid Administrative Outreach/Direct Services Reimbursement Program	1,267,572
Misc. Revenue	1,475,000
Grant Revenue	7,983,637
Total Other Restricted Fund Revenues	<u><u>12,726,209</u></u>

Section 10 - The following amounts are hereby appropriated for the operation of the school administrative unit in the **Child Nutrition Fund** for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Ancillary Services	
Nutrition Services (72000)	35,224,244
Non-Programmed Charges	
Payments to Other Governmental Units and Transfer of Funds (81000)	1,294,214
Total Child Nutrition Fund Appropriation	<u><u>36,518,458</u></u>

Section 11 - The following revenues are estimated to be available to the Child Nutrition Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Federal Grants	33,785,284
Local Revenues	2,733,174
Total Child Nutrition Fund Revenues	<u><u>36,518,458</u></u>

Section 12 - All appropriations shall be paid first from revenues restricted as to use and second from general unrestricted revenues.

Section 13 - The Interim Superintendent is hereby authorized to transfer appropriations within a fund under the following conditions:

- a. She may transfer amounts between sub-functions and objects of expenditure within a function without limitations and without a report to the Board of Education being required.
- b. She may transfer amounts not to exceed 25% increase or decrease between functions or projects of the same fund with a report on such transfers being required at the next meeting of this Board of Education.
- c. She may not transfer any amounts between funds.

Section 14 - Increases or decreases in the amount of County Current Expense and Capital Outlay Appropriations allocated to a purpose, function, or project by 25% or more must receive the prior approval of the Board of Education and Board of County Commissioners.

Section 15 - Copies of the Budget Resolution shall be immediately furnished to the superintendent and school finance officer for direction in carrying out their duties.

Passed by majority vote of the Board of Education  
on the \_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
Chairman, Board of Education

\_\_\_\_\_  
Secretary, Board of Education