

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>

*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	<u><u>24,003,410</u></u>

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	<u><u>75,936,792</u></u>

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	75,936,792

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	12,726,209

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