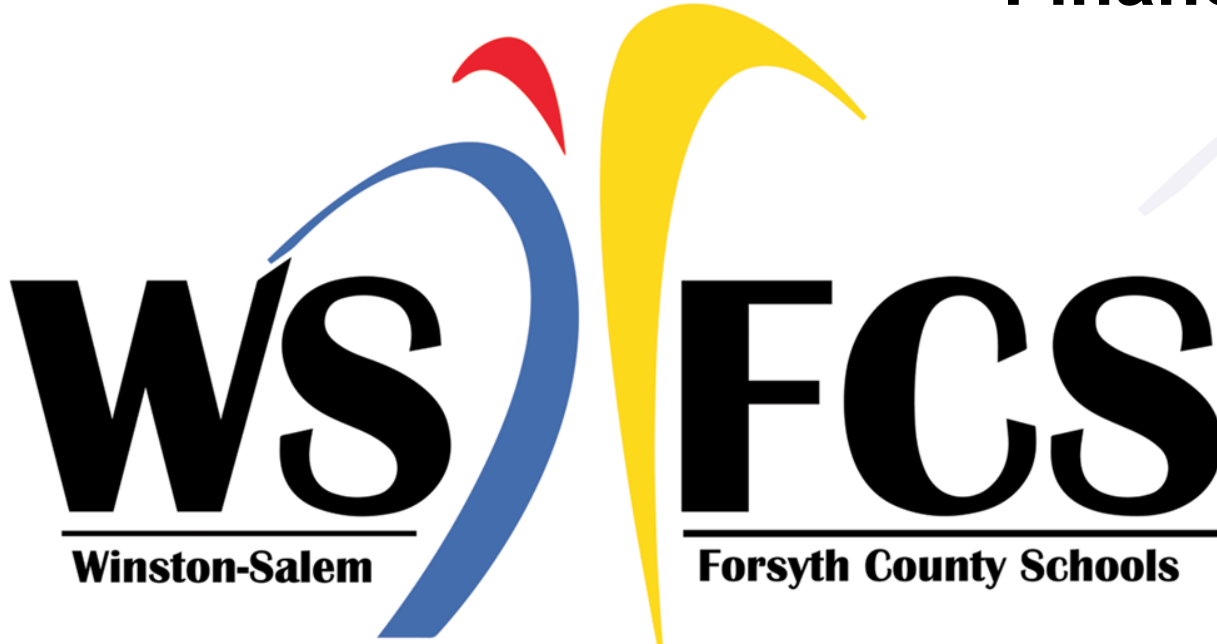


# 2025-2026 Budget Overview

## Finance Committee

### 12.9.25



#### OUR MISSION

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

#### OUR VISION

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

# Local Current Expense Fund

## Revenue Update as of November 18, 2025

<b>FY 2026 Local Current Expense Fund Revenue</b>	<b>Budget</b>	<b>Revenue</b>	<b>% Received</b>
County Appropriation	159,082,781.46	72,207,411.24	45%
County Appropriation (Article 46 Teacher Supplements)	19,741,068.00	8,225,445.00	42%
Other Local Revenues (Fines and Forfeitures)	2,000,000.00	861,392.51	43%
<b>Totals</b>	<b>180,823,849.46</b>	<b>81,294,248.75</b>	<b>45%</b>

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

# Local Current Expense Fund

Budget vs Actuals by Purpose Codes as of November 18, 2025

Purpose Code	Description	Budget	Personnel Expense	Non-Personnel Expense	Non-Personnel Encumbrance	Balance	% Expense/ Encumbrance
51000	Regular Instructional Services	65,544,126	15,580,577	406,585	2,348,612	47,208,352	28%
52000	Special Populations Services	8,473,718	2,560,139	14,666	212	5,898,701	30%
53000	Alternative Programs and Services	1,842,525	480,079	53,444	243	1,308,758	29%
54000	School Leadership Services	15,392,752	2,702,064	23,267	79,131	12,588,290	18%
55000	Co-Curricular Services	3,840,112	1,218,452	228,483	305,078	2,088,099	46%
58000	School-Based Support Services	7,521,724	3,143,767	756,966	807,816	2,813,175	63%
61000	Support and Development Services	2,220,051	801,403	5,427		1,413,221	36%
62000	Special Population Support and Development Services	342,826	118,396			224,430	35%
63000	Alternative Programs & Services Support & Development Servs.	738,326	172,682			565,644	23%
64000	Technology Support Services	3,120,551	849,822	253,849	29,788	1,987,092	36%
65000	Operational Support Services	38,954,551	4,984,049	5,142,305	9,155,462	19,672,735	49%
66000	Financial and Human Resource Services	9,934,801	914,033	4,231,087	372,447	4,417,235	56%
67000	Accountability Services	1,188,080	268,461	527		919,092	23%
68000	System-Wide Pupil Support Services	1,895,691	495,169	13,848	47,340	1,339,334	29%
69000	Policy, Leadership and Public Relations	4,099,040	1,055,590	193,121	34,203	2,816,125	31%
71000	Community Services	32,516				32,516	0%
72000	Nutrition Services	38,649	24,097			14,552	62%
81000	Payments to Other Governmental Units (Charter Schools)	15,643,810		1,371,128	11,672,892	2,599,790	83%
83000	Debt Services (Credit Card) *			140,077		(140,077)	
	<b>Totals</b>	<b>180,823,849</b>	<b>35,368,781</b>	<b>12,834,780</b>	<b>24,853,225</b>	<b>107,767,064</b>	<b>40%</b>

\* Funds are encumbered in non-personnel, as part of the monthly reconciliation expenses will be transferred to the encumbered purchase order, to zero out expense.

# Local Current Expense Fund

## Budget vs Actuals as of November 18, 2025

Budget Type	Budget	Expensed	% Expensed	Encumbered	% Encumbered	Balance	% Spent/Obligated
Personnel	106,764,394.54	30,801,478.39	29%			75,962,916.15	29%
Article 46 Supplement	18,260,488.00	4,567,302.14	25%			13,693,185.86	25%
Non-Personnel	36,285,698.46	11,463,652.32	32%	13,180,333.00	36%	11,641,713.14	68%
Charter Schools	15,643,810.46	1,371,128.17	9%	11,672,891.83	75%	2,599,790.46	83%
Reserved Funding (Debt Repayment)	3,869,458.00					3,869,458.00	0%
<b>Totals</b>	<b>180,823,849.46</b>	<b>48,203,561.02</b>	<b>27%</b>	<b>24,853,224.83</b>	<b>14%</b>	<b>107,767,063.61</b>	<b>40%</b>

The budget total includes the \$8,568,810.46 for the State debt payment. The budget and expenses are reflected in the Personnel line. Purchase orders over 1 million: Janitorial \$7,795,900, Electric \$8,025,000, Gas \$1,150,000, Staff laptop lease \$1,259,495.

# State Public School Fund

Budget vs Actuals by Purpose Codes as of November 18, 2025

Purpose Code	Description	Budget	Personnel Expense	Non-Personnel Expense	Non-Personnel Encumbrance	Balance	% Expense/Encumbrance
51000	Regular Instructional Services	224,702,636	66,293,241	27,972	491,699	157,889,724	30%
52000	Special Populations Services	66,494,114	21,939,295	650,262	1,416,514	42,488,044	36%
53000	Alternative Programs and Services	6,993,278	2,138,915	199,331	-	4,655,032	33%
54000	School Leadership Services	27,605,818	9,422,767	1,192	1,476	18,180,383	34%
58000	School-Based Support Services	20,806,691	5,917,670	72,274	497,349	14,319,398	31%
61000	Support and Development Services	1,383,034	238,076	11,708	4,657	1,128,592	18%
62000	Special Population Support and Development Services	1,427,880	610,611			817,270	43%
63000	Alternative Programs & Services Support & Development Servs.	473,664	110,390			363,273	23%
64000	Technology Support Services	1,583,505	106,253	477,039	608,914	391,299	75%
65000	Operational Support Services	24,479,767	6,601,725	3,123,241	901,119	13,853,682	43%
66000	Financial and Human Resource Services	1,885,640	779,646			1,105,994	41%
67000	Accountability Services	49,843	59,757			(9,914)	120%
68000	System-Wide Pupil Support Services	363,748		2,709	36,500	324,539	11%
69000	Policy, Leadership and Public Relations	999,131	308,929			690,202	31%
72000	Nutrition Services	45,000	43,915			1,085	98%
	<b>Totals</b>	<b>379,293,749</b>	<b>114,571,188</b>	<b>4,565,728</b>	<b>3,958,228</b>	<b>256,198,605</b>	<b>32%</b>

The HIL Group position maximization is on-going; budget transfers will be processed once completed.

# State Public School Fund

Budget vs Actuals as of November 18, 2025

	<b>Budget</b>	<b>Expense</b>	<b>% Expensed</b>	<b>Encumbrance</b>	<b>% Encumbrance</b>	<b>Balance</b>	<b>% Spent/ Obligated</b>
Personnel	364,962,669.83	114,571,188.26	31%			250,391,481.57	31%
Non-Personnel	14,331,079.09	4,565,728.11	32%	3,958,227.78	28%	5,807,123.20	59%
<b>Total</b>	<b>379,293,748.92</b>	<b>119,136,916.37</b>	<b>31%</b>	<b>3,958,227.78</b>		<b>256,198,604.77</b>	<b>32%</b>

State Purchase orders: Transportation \$901,118, (Repair/maintenance, fuel, oil, tires, parts). Tyler Conversion \$560,680. EC contracts \$1,294,636.

# State Public School Fund

## Restart Schools Transfer

Allotment	Positions	Months	Amount
0001 Classroom Teachers	161.5		-12,947,132
0003 Non-Instructional Support Personnel			-1,383,659
0005 School Building Administration		185	-1,916,821
0006 School Health Personnel-Position	6		- 524,040
0007 Instruct Suppt Personnel-Certified	6.7		-574,076
0027 Teacher Assistants			-2,100,000
0061 Classroom Materials/Instructional Supplies/Equipment			-1,594,610
0037 Restart Allotment Transfer			21,040,338

### 2025-2026 Restart Schools

Ashley ES, Cook ES, Forest Park ES, Hall-Woodward ES, Kimberley Park ES, Mineral Springs ES,  
Mineral Springs MS, Konnoak MS

# State Public School Fund

Overview of State Position/Month Allotments vs District Assignments (as of 11.14.25)

Allotment	TYPE	State #	District #	Diff
0001 Classroom Teachers	P	2110.60	2052	59.0
0004 K-5 Program Enhancement Teachers	P	115	107.9	7.1
0006 School Health Personnel-Position	P	110	93.38	16.6
0007 Instruct Suppt Personnel-Certified	P	111.30	117.15	-5.9
0042 Chld&Fam Supp Teams-Sch Nurses	P	6.2	6	0.2

Allotment	TYPE	State #	District #	Diff
0005 School Building Administration	M	1289	1341	-52
0013 CTE-Months Of Employment	M	2279	2216	63

P = Number of Positions

M = Number of Months Employed

1. Based on timing of the report, numbers may not reflect the changes in months of employment for School Building Administration (PRC 0005) and Instructional Support Personnel-Certified (PRC 0007).
2. The HIL Group position maximization is on going.

# State Public School Fund Position Projections

Allotment	TYPE	State Allotted Positions	Positions Currently on Payroll	State Balance as of 10.31.25	Projections through 6.30.26	Projected Balance as of 6.30.26
0001 Classroom Teachers	P	2110.60	2052	1496.60	1427.6	69
0004 K-5 Program Enhancement Teachers	P	115	107.9	81.7	74.4	7
0006 School Health Personnel-Position	P	110	93.38	77.80	67.8	10
0007 Instruct Suppt Personnel-Certified	P	111.30	117.15	73.50	82.3	-9
0042 Chld&Fam Supp Teams-Sch Nurses	P	6.2	6	5.6	4.2	1
0005 School Building Administration	M	1289	1341	869	840.5	29
0013 CTE-Months Of Employment	M	2279	2216	1619	1499.8	120

P = Number of Postions

M = Number of Months Employed

1. Classroom Teachers (PRC 0001) positions will be transferred/converted to Internation Facility Exchange Teachers (PRC 0020).
2. Based on timing of the report, numbers may not reflect the changes in months of employment for School Building Administration (PRC 0005) and Instructional Support Personnel-Certified (PRC 0007).
3. HIL Group position maximization is on going.

# Federal Grant Fund

## Budget vs Actuals as of November 18, 2025

Fund		Personnel		Non-Personnel		Non-Personnel			% Spent/ Obligated
Year	Allocations	Expense	% Spent	Expense	% Spent	Encumbered	% Encum	Balance	
5	7,489,876.13	4,044,463.61	54%	678,933.70	9%	337,448.86	5%	2,429,029.96	67.6%
6	41,481,016.00	6,443,083.82	16%	500,611.27	1%	193,808.89	0.5%	34,343,512.02	17.2%
<b>Totals</b>	<b>48,970,892.13</b>	<b>10,487,547.43</b>	<b>21%</b>	<b>1,179,544.97</b>	<b>2%</b>	<b>531,257.75</b>	<b>1%</b>	<b>36,772,541.98</b>	<b>24.9%</b>

All budgets have been submitted to DPI for approval.

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

# Federal Grant Fund

## Update of Allotments Approved by DPI

PRC	PRC Description	Year 5 Allotment	Year 6 Allotment	FY 2026 Total
<b>Title I</b>				
0050	ESEA Title I, Part A - Basic/Targeted Grants	3,884,441	22,611,426	26,495,867
0105	ESEA Title I, Part A - School Improvement - 1003(A) Funds	303,765	3,203,730	3,507,495
0115	ESEA Title I-School Improvement-Competitive Funds	595,200	2,719,421	3,314,621
<b>Title II</b>				
0103	ESEA Title II, Part A - Supporting Effective Instruction	459,480	2,551,790	3,011,270
<b>Title III</b>				
0104	ESEA Title III, Part A - English Language Acquisition	352,209	892,409	1,244,618
0111	ESEA Title III, Part A - English Language Acquisition	38,396		38,396
<b>Title IV</b>				
0108	ESEA Title IV, Part A - Student Support & Academic Enrichment	56,938	1,630,482	1,687,420
0110	Title IV, Part B - 21st Century Community Learning Centers	196,785		196,785
<b>Exceptional Children</b>				
0049	IDEA - Section 619 Preschool Grants	67,838	303,984	371,822
0060	IDEA - Section 611 Grants to States	729,511	10,383,040	11,112,551
0070	IDEA-Early Intervening Services (EIS)		1,885,946	1,885,946
0082	IDEA-State Improvement Grant			-
0118	IDEA Special Needs Targeted Assistance	11,174		11,174
0119	IDEA Preschool Targeted Assistance			-
<b>Other</b>				
0017	Career and Technical Education - Program Improvement	51,050	1,071,939	1,122,989
0026	McKinney - Vento Homeless Assistance Act	93,061	150,000	243,061
0144	School Based Mental Health Service - FAST	650,000		650,000
	<b>Totals</b>	<b>7,489,846</b>	<b>47,404,167</b>	<b>54,894,013</b>

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

Allotments highlighted in blue have been approved by DPI and uploaded into Tyler, since the last update.

Allotments highlighted in red have been submitted to DPI for approval.

# Capital Outlay Fund

## Revenue Update as of November 18, 2025

<b>2025-2026 Capital Outlay Fund Budget</b>	<b>Budget</b>	<b>Revenue</b>	<b>Percentage Received</b>
County Appropriation Capital Maintenance	3,966,456.00	1,652,690.00	42%
Bond Funding	71,047,121.11	11,270,154.45	16%
Reynolds Auditorium-Grant	60,449.07		
State SCIF Fund-State Parkland Athletic Field	849,381.09		
<b>Totals</b>	<b>75,923,407.27</b>	<b>12,922,844.45</b>	<b>17%</b>

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

# Capital Outlay Fund

## Budget vs Actuals as of November 18, 2025

Expense	Budget	Expense	Expensed	Encumbrance	Encumbered	Balance	Obligated
Bonds	71,047,121.11	14,256,727.21	20%	1,556,223.49	2%	55,234,170.41	22%
Capital Maintenance-Maintenance	3,098,243.80	685,832.30	22%	516,682.49	17%	1,895,729.01	39%
Capital Maintenance-Technology	868,212.20	366,018.64	42%	34,778.34	4%	467,415.22	46%
Reynolds Auditorium-Grant	60,449.07	5,950.00	10%	0.00	0%	54,499.07	10%
State SCIF Fund-State Parkland Athletic Field	849,381.09	622,952.09	73%	84,061.58	10%	142,367.42	83%
	<b>75,923,407.27</b>	<b>15,937,480.24</b>	<b>21%</b>	<b>2,191,745.90</b>	<b>3%</b>	<b>57,794,181.13</b>	<b>24%</b>

# Other Specific Revenue Fund, Non-Grants

## as of November 18, 2025

<b>Revenues</b>	<b>Budget</b>	<b>Revenue</b>	<b>% Received</b>
ROTC	700,000.00	66,032.28	9%
Sales Tax Refund	250,000.00	0.00	
Tuition and Fees	25,000.00	10,713.84	43%
Rental of School Property	0.00	13,865.99	
Interest Earned	0.00	458.16	
Miscellaneous Income	500,000.00	298,513.65	60%
Indirect Costs	2,000,000.00	35,598.00	2%
MAC Reimbursement	639,712.00	0.00	
Medicaid Direct Services	627,860.00	541,674.21	86%
<b>Totals</b>	<b>4,742,572.00</b>	<b>966,856.13</b>	<b>20%</b>

The revenue amounts in blue had an increase for October.

# Other Specific Revenue Fund Budget, Non-Grants as of November 18, 2025

	<b>Budget</b>	<b>Expensed</b>	<b>% Expensed</b>	<b>Encumbered</b>	<b>% Encumbered</b>	<b>Balance</b>	<b>% Spent/Obligated</b>
Technology	1,015,000.00	349,631.37	34%	492,752.96	49%	172,615.67	83%
Facilities/Maintenance	2,484,712.00	927,913.17	37%	1,288,488.46	52%	268,310.37	89%
Athletics	445,000.00	590.38	0%	444,409.62	100%	-	100%
Exceptional Children	717,860.00	154,088.42	21%	10,065.31	1%	553,706.27	23%
Reynolds Auditorium	80,000.00	40,937.82	51%	13,462.13	17%	25,600.05	68%
	<u>4,742,572.00</u>	<u>1,473,161.16</u>	<u>31%</u>	<u>2,249,178.48</u>	<u>47%</u>	<u>1,020,232.36</u>	<u>78%</u>

Technology = phone services, internet services.

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

Athletics = Wake Forest athletic trainer contract.

Exceptional Children = contracted services student support and lawsuit settlements.

Reynolds Auditorium = start up funding for events.

# Other Specific Revenue Fund-Grants

## as of November 18, 2025

<b>Other Specific Revenue Fund, Grant Revenue</b>	<b>New Grant Revenue</b>
Miscellaneous Grants	9,421.56

New revenue includes an installment from WS Foundation for Main Street and a reimbursement from the National Center for Families as well as a donation for Project Hope.

<b>Other Specific Revenue Fund, Grants</b>	<b>Budget</b>	<b>Expense</b>	<b>Encumbrance</b>	<b>Balance</b>	<b>% Spent/ Obligated</b>
Budget Amount	9,259,026.85	2,156,351.23	1,146,716.29	5,955,959.33	36%
<b>Totals</b>	<b>9,259,026.85</b>	<b>2,156,351.23</b>	<b>1,146,716.29</b>	<b>5,955,959.33</b>	<b>36%</b>

Budget amount includes new funding for the National Science Foundation and All In For Our Schools.  
Grant carryover funds continue to be reviewed and budgeted.

# Tyler Update

Work for payroll conversion to Tyler has started.

Staff is working with the HIL Group on the conversion timeline for payroll.

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

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

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