

2025-2026 Budget Overview

Finance Committee

4.28.26



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 March 31, 2026

Revenue Description	Budget	Revenue	% Received
County Appropriation	159,082,781.46	121,837,622.32	77%
County Appropriation (Article 46 Teacher Supplements)	19,359,523.99	14,805,801.00	76%
Other Local Revenues (Fines and Forfeitures)	2,000,000.00	1,663,696.48	83%
Totals	180,442,305.45	138,307,119.80	77%

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

The County Appropriation (Article 46 Teacher Supplements) Budget includes a reduction of \$381,544.01 for FY 2025 reconciliation.

Local Current Expense Fund

Budget vs Actuals by Purpose Codes as of March 31, 2026

Purpose Code	Description	Budget	Personnel Expense	Non-Personnel Expense	Non-Personnel Encumbrance	Balance	% Spent
51000	Regular Instructional Services	60,931,109.37	40,632,876.38	3,044,962.16	415,241.80	16,838,029.03	72%
52000	Special Populations Services	8,826,596.06	6,849,028.73	54,259.27		1,923,308.06	78%
53000	Alternative Programs and Services	2,044,570.77	712,743.79	172,396.01		1,159,430.97	43%
54000	School Leadership Services	20,489,642.19	5,979,863.27	81,395.46	81,255.77	14,347,127.69	30%
55000	Co-Curricular Services	3,840,111.81	3,016,310.35	682,643.60	254,807.88	(113,650.02)	103%
58000	School-Based Support Services	8,020,964.59	6,581,553.75	1,271,302.04	355,161.97	(187,053.17)	102%
61000	Support and Development Services	2,220,051.33	1,547,934.49	10,617.84		661,499.00	70%
62000	Special Population Support and Development Services	342,826.00	311,584.31			31,241.69	91%
63000	Alternative Programs & Services Support & Development Servs.	738,326.00	318,920.59			419,405.41	43%
64000	Technology Support Services	3,120,551.00	1,870,884.91	316,863.47	18,128.30	914,674.32	71%
65000	Operational Support Services	33,724,531.00	10,950,310.43	11,811,864.73	6,302,628.50	4,659,727.34	86%
66000	Financial and Human Resource Services	9,298,080.87	1,892,557.97	5,113,997.75	256,957.00	2,034,568.15	78%
67000	Accountability Services	1,188,080.00	509,917.15	822.50	30,438.00	646,902.35	46%
68000	System-Wide Pupil Support Services	1,895,691.00	1,006,932.04	61,258.14		827,500.82	56%
69000	Policy, Leadership and Public Relations	4,159,040.00	2,263,700.80	330,059.76	47,504.69	1,517,774.75	64%
71000	Community Services	32,516.00	991.87			31,524.13	3%
72000	Nutrition Services	56,349.00	52,034.45			4,314.55	92%
81000	Payments to Other Governmental Units (Charter Schools)	15,643,810.46		8,282,322.34	5,385,456.56	1,976,031.56	87%
00000	Debt Payment (Liability account code, purpose code of 00000)	3,869,458.00		2,000,000.00			
	Grand Total	180,442,305.45	84,498,145.28	33,234,765.07	13,147,580.47	47,692,356.63	73%

****Budget transfers have been processed for the negative purpose codes to align budget and expense amounts and are included in BOE Report #15.**

Local Current Expense Fund

Budget vs Actuals as of March 31, 2026

Budget Type	Budget	Expensed	% Expensed	Encumbered	% Encumbered	Balance	% Spent/ Obligated
Personnel	106,764,394.54	72,576,583.81	68%			34,187,810.73	68%
Article 46 Supplement	17,878,943.99	11,921,561.47	67%			5,957,382.52	67%
Non-Personnel	36,285,698.46	22,901,314.64	63%	7,762,123.91	21%	5,622,259.91	85%
Charter Schools	15,643,810.46	8,333,450.43	53%	5,385,456.56	34%	1,924,903.47	88%
Reserved Funding (Debt Repayment)	3,869,458.00	2,000,000.00	52%			1,869,458.00	52%
Totals	180,442,305.45	117,732,910.35	65%	13,147,580.47	7%	49,561,814.63	73%

Debt repayment to ESS \$1,015,000 and Child Nutrition \$985,000 as of 3.31.26

State Public School Fund

Budget vs Actuals by Purpose Codes as of March 31, 2026

Purpose Code	Description	Budget	Personnel Expense	Non-Personnel Expense	Non-Personnel Encumbrance	Balance	% Expense/ Encumbrance
51000	Regular Instructional Services	229,799,045	167,236,379	2,760,495	439,439	59,362,732	74%
52000	Special Populations Services	66,075,646	52,289,134	2,198,516	2,681,453	8,906,543	87%
53000	Alternative Programs and Services	5,511,064	4,101,301	450,106	52,840	906,816	84%
54000	School Leadership Services	27,832,146	20,816,773	4,830	-	7,010,542	75%
58000	School-Based Support Services	20,810,227	14,468,596	490,620	162,161	5,688,850	73%
61000	Support and Development Services	1,383,034	451,017	19,584	14,741	897,692	35%
62000	Special Population Support and Development Services	1,427,880	1,032,314			395,566	72%
63000	Alternative Programs & Services Support & Development Servs.	473,664	207,124			266,540	44%
64000	Technology Support Services	1,556,767	233,774	960,533	172,850	189,610	88%
65000	Operational Support Services	24,341,409	12,979,065	4,704,917	1,285,253	5,372,175	78%
66000	Financial and Human Resource Services	1,885,640	1,665,974			219,666	88%
67000	Accountability Services	208,073	123,905			84,168	60%
68000	System-Wide Pupil Support Services	363,748		10,702	28,507	324,539	11%
69000	Policy, Leadership and Public Relations	890,557	599,880			290,677	67%
72000	Nutrition Services	45,000	45,000			0.00	100%
	Totals	382,603,899	276,250,237	11,600,303	4,837,244	89,916,116	76%

State Public School Fund

Budget vs Actuals as of March 31, 2026

	Budget	Expense	% Expensed	Encumbrance	% Encumbrance	Balance	% Spent/ Obligated
Personnel	363,149,277.60	276,250,236.49	76%			86,899,041.11	76%
Non-Personnel	19,454,621.38	11,600,303.31	60%	4,837,243.59	25%	3,017,074.48	84%
Total	382,603,898.98	287,850,539.80	75%	4,837,243.59	1%	89,916,115.59	76%

State Purchase orders:

Transportation (fuel, oil parts, tires, contracted repairs) \$1,273,295.04. Driver's Ed (NC Driving School contract, parts, fuel) \$290,411.35. Student Services (School Health Alliance/504 Contracts) \$91,588.88. EC contracts \$2,651,512.49.

State Public School Fund Position Projections

Allotment	TYPE	State Allotted Positions	Positions Currently on Payroll	State Allotment Converted to Days	Days Used as of 3.31.26	Projected Days to be Used as of 6.30.26	Projected Balance as of 6.30.26
0001 Classroom Teachers	P	2,053.47	2,106.51	441,496.05	353,678.68	90,875.31	(3057.94)
0004 K-5 Program Enhancement Teachers	P	115.00	120.50	24,725.00	19,688.80	5,181.50	(145.30)
0006 School Health Personnel-Position	P	110.00	113.25	23,650.00	18,392.45	4,979.75	277.80
0007 Instruct Suppt Personnel-Certified	P	111.30	96.65	23,929.50	19,735.83	4,177.95	15.72
0042 Chld&Fam Supp Teams-Sch Nurses	P	6.200	5.00	1,333.00	1,032.50	215.00	85.50
0005 School Building Administration	M	1,289.00	116.95	27,932.50	21,217.61	6,518.66	196.23
0013 CTE-Months Of Employment	M	2,136.00	213.83	45,924.00	37,007.91	9,260.69	(344.60)

P = Number of Positions

M = Number of Months Employed

1. State is converting months to days for tracking and reporting allotment balances.
2. All allotments except for PRC 0005 is based on 215 days employed. PRC 0005 is based on 215 or 261 days, depending on the position.
3. HIL Group position maximization is on going.

Federal Grant Fund

Budget vs Actuals by Purpose Codes as of March 31, 2026

Purpose Code	Description	Budget	Personnel Expense	Non-Personnel Expense	Non-Personnel Encumbrance	Balance	% Spent
51000	Regular Instructional Services	5,294,679	1,138,342	826,208	251,282	3,078,847	42%
52000	Special Populations Services	15,202,341	8,056,938	336,971	16,747	6,791,685	55%
53000	Alternative Programs and Services	34,492,382	14,668,174	1,648,768	1,074,070	17,101,369	50%
54000	School Leadership Services	50,068	52,928			(2,860)	106%
58000	School-Based Support Services	2,384,805	2,582,852	170,872	90,174	(459,093)	119%
61000	Support and Development Services	195,298	100,974			94,324	52%
62000	Special Population Support and Development Services	821,352	157,823			663,529	19%
63000	Alternative Programs & Services Support & Development Servs.	1,346,785	666,390	7,495		672,900	50%
65000	Operational Support Services	155,577		36,786	3,140	115,652	26%
67000	Accountability Services	7,750		3,700	4,050		100%
81000	Payments to Other Governmental Units (Indirect Cost)	1,050,993		333,730		717,264	32%
	Grand Total	61,002,030	27,424,421	3,364,530	1,439,463	28,773,616	53%

Budget and Expenses include years 4, 5, and 6 funding.

****The negative in purpose code 54000 and 58000 is for personnel expense. Staff assignments are being reviewed and/or budget transfers will be processed. Federal Programs is currently working on a Title I budget transfer.**

Federal Grant Fund

Budget vs Actuals as of March 31, 2026

	Budget	Expense	% Expensed	Encumbrance	% Encumbrance	Balance	% Spent/ Obligated
Personnel	45,571,523.47	27,424,420.60	60%			18,147,102.87	60%
Non-Personnel	15,430,506.64	3,364,530.03	22%	1,439,463.22	9%	10,626,513.39	31%
Total	61,002,030.11	30,788,950.63	50%	1,439,463.22		28,773,616.26	53%

Budget and Expenses include years 4, 5, and 6 funding.

Capital Outlay Fund

Revenue Update as of March 31, 2026

2025-2026 Capital Outlay Fund Budget	Budget	Revenue as of 3.31.26	Percentage Received
County Appropriation Capital Maintenance	4,180,456.00	3,188,842.00	76%
Bond Funding	74,853,010.13	26,035,485.93	35%
Reynolds Auditorium-Grant	60,449.07	60,449.07	100%
West Forsyth HS Traffic Work	500,000.00	500,000.00	100%
State SCIF Fund-State Parkland Athletic Field	1,823,625.74	1,823,625.74	100%
Playground-Rural Hall-Grant	13,214.50	13,214.50	100%
Totals	81,430,755.44	31,621,617.24	39%

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 by Purpose Codes as of March 31, 2026

Purpose Code	Description	Budget	Non-Personnel Expense	Non-Personnel Encumbrance	Balance	% Spent
51000	Regular Instructional Services	426,000	113,961	86,742	225,298	47%
58000	School-Based Support Services	273,212	41,690	0.00	231,522	15%
61000	Support and Development Services	60,449	5,950	0.00	54,499	10%
64000	Technology Support Services	383,000	298,831	8,401	75,768	80%
65000	Operational Support Services	16,769,667	3,925,053	2,243,284	10,601,330	37%
90000	Capital Outlay	63,518,427	27,140,862	29,673,313	6,704,252	89%
	Grand Total	81,430,755	31,526,347	32,011,740	17,892,669	78%

Capital Outlay Fund

Budget vs Actuals as of March 31, 2026

Expense	Budget	Expense	% Expensed	Encumbrance	% Encumbered	Balance	% Spent/Obligated
Bonds	74,853,010.13	29,182,847.24	39%	30,229,160.10	40%	15,441,002.79	79%
Capital Maintenance-Maintenance	3,098,243.80	1,156,891.32	37%	1,093,517.19	35%	847,835.29	73%
Capital Maintenance-Technology	1,082,212.20	454,481.68	42%	95,142.43	9%	532,588.09	51%
Reynolds Auditorium-Grant	60,449.07	5,950.00	10%	0.00	0%	54,499.07	10%
West Forsyth HS Traffic Work	500,000.00	0.00	0%	56,350.00	11%	443,650.00	11%
State SCIF Fund-State Parkland Athletic Field	1,823,625.74	712,961.98	39%	537,570.04	29%	573,093.72	69%
Rural Hall Playground	13,214.50	13,214.50	100%	0.00		0.00	100%
	81,430,755.44	31,526,346.72	39%	32,011,739.76	39%	17,892,668.96	78%

Other Specific Revenue Fund, Non-Grants

as of March 31, 2026

Revenues	Budget	Revenue	% Received
ROTC	700,000.00	528,915.30	76%
Sales Tax Refund	250,000.00	667,459.66	267.0%
Tuition and Fees	25,000.00	11,713.84	47%
Rental of School Property	200,000.00	192,885.67	96%
Interest Earned	1,000.00	458.16	46%
Miscellaneous Income	500,000.00	324,640.51	65%
Indirect Costs	2,000,000.00	871,573.61	44%
MAC Reimbursement	639,712.00	0.00	
Medicaid Direct Services	627,860.00	541,674.21	86%
Totals	4,943,572.00	3,139,320.96	64%

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

Other Specific Revenue Fund, Non-Grants

Budget vs Actuals by Purpose Codes as of March 31, 2026

Purpose Code	Description	Budget	Non-Personnel Expense	Non-Personnel Encumbrance	Balance	% Spent
51000	Regular Instructional Services	138,197	83,710	54,487	0.00	100%
52000	Special Populations Services	627,860	202,477	2,658	422,724	33%
55000	Co-Curricular Services	445,000	292,746	152,254	0.00	100%
65000	Operational Support Services	3,602,327	2,172,293	939,723	490,311	86%
	Grand Total	4,813,384	2,751,226	1,149,123	913,035	81%

Other Specific Revenue Fund Budget, Non-Grants as of March 31, 2026

	Budget	Expensed	% Expensed	Encumbered	% Encumbered	Balance	% Spent/Obligated
Technology	1,063,197.05	629,105.30	59%	265,433.54	25%	168,658.21	84%
Facilities/Maintenance	2,484,712.00	1,579,694.57	64%	631,683.10	25%	273,334.33	89%
Athletics	445,000.00	292,745.72	66%	152,254.28	34%	0.00	100%
Exceptional Children	717,860.00	237,990.50	33%	57,145.21	8%	422,724.29	41%
Reynolds Auditorium	102,615.00	11,689.83	11%	42,606.51	42%	48,318.66	53%
	<u>4,813,384.05</u>	<u>2,751,225.92</u>	<u>57%</u>	<u>1,149,122.64</u>	<u>24%</u>	<u>913,035.49</u>	<u>81%</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

Budget vs Actuals by Purpose Codes as of March 31, 2026

Purpose Code	Description	Budget	Personnel Expense	Non-Personnel Expense	Non-Personnel Encumbrance	Balance	% Spent
51000	Regular Instructional Services	2,033,262	950,011	390,850	252,736	439,665	78%
52000	Special Populations Services	124,993	4,438	45,077	4,034	71,444	43%
53000	Alternative Programs and Services	2,993,340	1,789,663	379,851	317,059	506,768	83%
54000	School Leadership Services	216,238	11,644	127,668	41,943	34,984	84%
55000	Co-Curricular Services	27,014			6,092	20,922	23%
58000	School-Based Support Services	327,264	315,740	3,537	1,547	6,439	98%
61000	Support and Development Services	3,304,331	1,050,725	319,178	304,024	1,630,404	51%
63000	Alternative Programs & Services Support & Development Servs.		2,325			(2,325)	
64000	Technology Support Services	97,219				97,219	0%
65000	Operational Support Services	501,115	75,106	269,759	43,993	112,256	78%
66000	Financial and Human Resource Services	2,901	14,311	(37,460)		26,051	
67000	Accountability Services	976,472	160,246	270,130	40,000	506,097	48%
68000	System-Wide Pupil Support Services	50,599		1,788		48,811	4%
69000	Policy, Leadership and Public Relations	1,225,375	154,662	394,712	289,838	386,163	68%
71000	Community Services	23,037				23,037	0%
81000	Payments to Other Governmental Units	154,913		52,540		102,374	34%
87000	Scholarships			(250)	250		100%
	Grand Total	12,058,073	4,528,869	2,217,380	1,301,516	4,010,309	67%

*Expense in purpose code 63000 is stipend pay incorrectly charged, expensed will be moved to the correct account code.

Other Specific Revenue Fund-Grants

as of March 31, 2026

Other Specific Revenue Fund, Grants	Budget	Personnel Expense	Non- Personnel Expense	Encumbrance	Balance	% Spent/ Obligated
Budget Amount	12,058,073.09	4,528,868.88	2,217,379.92	1,301,515.66	4,010,308.63	67%
Totals	12,058,073.09	4,528,868.88	2,217,379.92	1,301,515.66	4,010,308.63	67%

Child Nutrition Fund (Fund 50)

as of March 31, 2026

Child Nutrition	Budget	Personnel Expense	Non-Personnel Expense	Encumbrance	Balance	% Spent/ Obligated
Budget Amount	36,518,458.00	9,959,213.14	12,262,215.00	7,548,401.72	6,748,628.14	82%
Totals	36,518,458.00	9,959,213.14	12,262,215.00	7,548,401.72	6,748,628.14	82%

Day Care Fund (Fund 70)

as of March 31, 2026

Day Care Fund	Budget	Personnel Expense	Balance	% Spent/ Obligated
Budget Amount	600,000.00	503,509.11	96,490.89	84%
Totals	600,000.00	503,509.11	96,490.89	84%

Finance Updates

The end of the fiscal year is fast approaching; the Finance team is gearing up for closing out FY 2026. A rep from Tyler rep will be assisting with the FY 2026 closeout during June.

Work continues to prepare the 2026-27 budget for the July 1, 2026 opening.

Payroll staff continues to move forward learning and processing payroll in Tyler.

The HIL group continues to review and provide guidance on the current fiscal year as well as helping prepare for FY 2027.