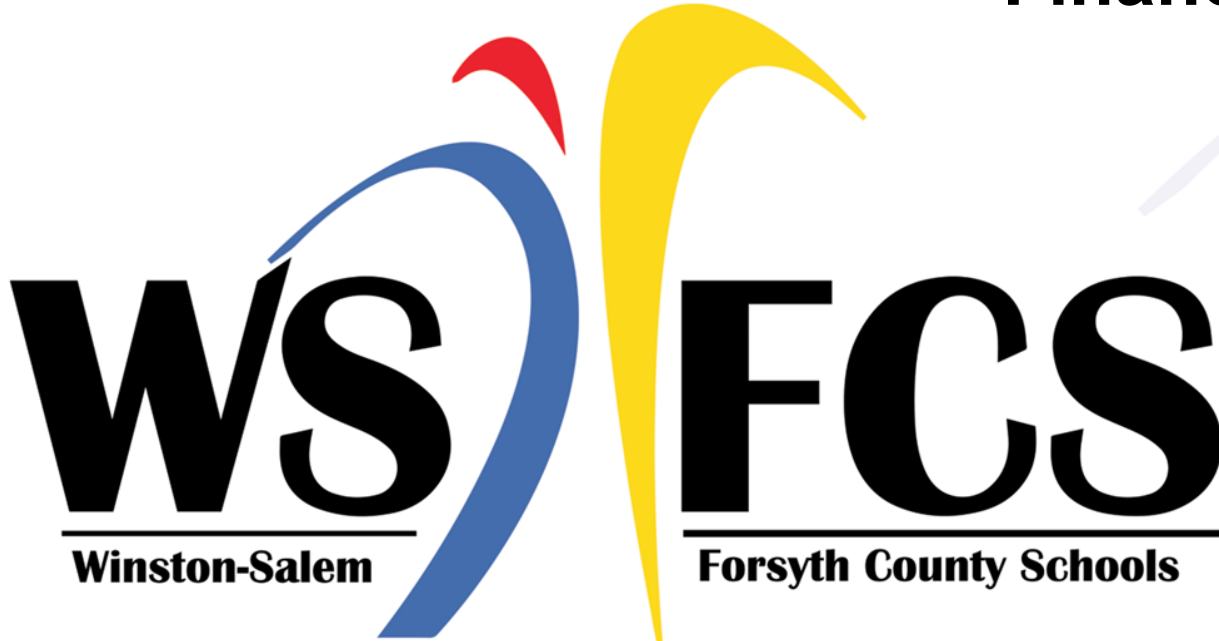


2025-2026 Budget Overview

Finance Committee

5.26.26



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 April 30, 2026

Revenue Description	Budget	Revenue	% Received
County Appropriation	159,082,781.46	134,252,675.09	84%
County Appropriation (Article 46 Teacher Supplements)	19,359,523.99	16,069,345.99	83%
Other Local Revenues (Fines and Forfeitures)	2,000,000.00	1,762,963.21	88%
Totals	180,442,305.45	152,084,984.29	84%

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 April 30, 2026

Purpose Code	Description	Budget	Personnel Expense	Non-Personnel Expense	Non-Personnel Encumbrance	Balance	% Spent
51000	Regular Instructional Services	59,275,826.42	43,000,351.27	3,379,648.04	221,918.92	12,673,908.19	79%
52000	Special Populations Services	8,868,135.17	7,651,387.18	61,417.42		1,155,330.57	87%
53000	Alternative Programs and Services	2,238,315.34	861,453.35	275,040.89		1,101,821.10	51%
54000	School Leadership Services	12,706,371.84	6,524,833.93	94,299.52	70,109.46	6,017,128.93	53%
55000	Co-Curricular Services	4,752,700.81	3,331,789.33	682,643.60	260,491.58	477,776.30	90%
58000	School-Based Support Services	12,538,964.59	7,336,838.64	1,432,768.11	194,087.42	3,575,270.42	71%
61000	Support and Development Services	2,211,349.33	1,702,422.90	11,991.68		496,934.75	78%
62000	Special Population Support and Development Services	342,826.00	340,499.26			2,326.74	99%
63000	Alternative Programs & Services Support & Development Servs.	738,326.00	342,465.41			395,860.59	46%
64000	Technology Support Services	2,720,551.00	2,066,057.56	317,910.02	17,081.74	319,501.68	88%
65000	Operational Support Services	38,297,215.89	10,138,920.58	14,640,743.81	3,852,512.78	9,665,038.72	75%
66000	Financial and Human Resource Services	9,149,099.60	2,046,373.15	5,706,280.76	225,402.48	1,171,043.21	87%
67000	Accountability Services	809,809.00	549,403.10	7,122.50	23,697.00	229,586.40	72%
68000	System-Wide Pupil Support Services	1,895,691.00	1,116,592.44	61,258.14		717,840.42	62%
69000	Policy, Leadership and Public Relations	4,294,990.00	2,485,189.63	456,127.35	65,190.19	1,288,482.83	70%
71000	Community Services	32,516.00	2,208.55			30,307.45	7%
72000	Nutrition Services	56,349.00	56,644.17			* (295.17)	101%
81000	Payments to Other Governmental Units (Charter Schools)	15,643,810.46		9,980,828.63	3,684,612.16	1,978,369.67	87%
00000	Debt Payment (Liability account code, purpose code of 00000)	3,869,458.00		2,500,000.00		1,369,458.00	65%
	Grand Total	180,442,305.45	89,553,430.45	39,608,080.47	8,615,103.73	42,665,690.80	76%

* BOE report #17 includes a budget transfer with an adjustment for the overage.

Local Current Expense Fund

Budget vs Actuals as of April 30, 2026

Budget Type	Budget	Expensed	% Expensed	Encumbered	% Encumbered	Balance	% Spent/ Obligated
Personnel	106,764,394.54	76,147,294.24	71%			30,617,100.30	71%
Article 46 Supplement	17,878,943.99	13,406,136.21	75%			4,472,807.78	75%
Non-Personnel	36,285,698.46	27,095,584.74	75%	4,930,491.57	14%	4,259,622.15	88%
Charter Schools	15,643,810.46	10,012,495.73	64%	3,684,612.16	24%	1,946,702.57	88%
Reserved Funding (Debt Repayment)	3,869,458.00	2,500,000.00	65%			1,369,458.00	65%
Totals	180,442,305.45	129,161,510.92	72%	8,615,103.73	5%	42,665,690.80	76%

Debt repayment to ESS \$1,155,000 and Child Nutrition \$1,345,000 as of 4.30.26

State Public School Fund

Budget vs Actuals by Purpose Codes as of April 30, 2026

Purpose Code	Description	Budget	Personnel Expense	Non-Personnel Expense	Non-Personnel Encumbrance	Balance	% Expense/Encumbrance
51000	Regular Instructional Services	229,799,045	187,675,198	4,026,014	397,037	37,700,796	84%
52000	Special Populations Services	66,845,809	58,276,722	2,608,045	2,326,322	3,634,720	95%
53000	Alternative Programs and Services	6,220,738	4,847,953	453,769	68,902	850,114	86%
54000	School Leadership Services	26,178,446	23,158,407	4,830		3,015,209	88%
58000	School-Based Support Services	20,532,118	16,072,282	501,610	275,485	3,682,742	82%
61000	Support and Development Services	883,034	492,966	19,584	14,741	355,743	60%
62000	Special Population Support and Development Services	1,360,880	1,100,562			260,318	81%
63000	Alternative Programs & Services Support & Development Servs.	450,664	222,344			228,319	49%
64000	Technology Support Services	1,464,767	258,684	966,973	171,324	67,786	95%
65000	Operational Support Services	27,274,526	14,247,193	7,629,713	623,552	4,774,068	82%
66000	Financial and Human Resource Services	1,876,640	1,851,665			24,975	99%
67000	Accountability Services	176,094	136,269			39,825	77%
68000	System-Wide Pupil Support Services	351,248		11,072	28,137	312,039	11%
69000	Policy, Leadership and Public Relations	819,462	648,799			170,663	79%
72000	Nutrition Services	45,000	45,000			0.00	100%
	Totals	384,278,470	309,034,045	16,221,610	3,905,499	55,117,315	86%

State Public School Fund

Budget vs Actuals as of April 30, 2026

	Budget	Expense	% Expensed	Encumbrance	% Encumbrance	Balance	% Spent/ Obligated
Personnel	357,955,416.45	309,034,045.28	86%			48,921,371.17	86%
Non-Personnel	26,323,053.63	16,221,610.34	62%	3,905,499.29	15%	6,195,944.00	76%
Total	384,278,470.08	325,255,655.62	85%	3,905,499.29	1%	55,117,315.17	86%

Federal Grant Fund

Budget vs Actuals by Purpose Codes as of April 30, 2026

Purpose Code	Description	Budget	Personnel Expense	Non-Personnel Expense	Non-Personnel Encumbrance	Balance	% Spent
51000	Regular Instructional Services	5,292,579	1,245,754	966,086	158,623	2,922,116	45%
52000	Special Populations Services	15,202,341	8,962,393	338,348	75,625	5,825,975	62%
53000	Alternative Programs and Services	34,647,736	16,167,290	2,020,409	708,704	15,751,333	55%
54000	School Leadership Services	50,068	52,928			(2,860)	106%
58000	School-Based Support Services	2,505,289	2,888,640	224,063	36,723	(644,138)	126%
61000	Support and Development Services	195,298	111,715			83,582	57%
62000	Special Population Support and Development Services	821,352	173,054			648,298	21%
63000	Alternative Programs & Services Support & Development Servs.	1,091,481	737,272	7,495		346,714	68%
65000	Operational Support Services	155,577		37,109	2,793	115,674	26%
67000	Accountability Services	7,750		4,125	3,625		100%
81000	Payments to Other Governmental Units (Indirect Cost)	1,050,902		541,442		509,460	52%
	Grand Total	61,020,373	30,339,047	4,139,077	986,094	25,556,155	58%

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 Grant Fund

Budget vs Actuals as of April 30, 2026

	Budget	Expense	% Expensed	Encumbrance	% Encumbrance	Balance	% Spent/ Obligated
Personnel	44,854,184.08	30,339,047.20	68%			14,515,136.88	68%
Non-Personnel	16,166,189.03	4,139,076.74	26%	986,094.07	6%	11,041,018.22	32%
Total	61,020,373.11	34,478,123.94	57%	986,094.07	2%	25,556,155.10	58%

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

Capital Outlay Fund

Revenue Update as of April 30, 2026

2025-2026 Capital Outlay Fund Budget	Budget	Revenue as of 4.30.26	Percentage Received
County Appropriation Capital Maintenance	4,180,456.00	3,519,380.00	84%
Bond Funding	74,853,010.13	34,517,697.50	46%
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%
Playground-Lewisville-Grant	16,836.45	16,836.45	100%
Reagan ROTC	29,900.00	29,900.00	100%
Totals	81,477,491.89	40,481,103.26	50%

Capital Outlay Fund

Budget vs Actuals by Purpose Codes as of April 30, 2026

Purpose Code	Description	Budget	Non-Personnel Expense	Non-Personnel Encumbrance	Balance	% Spent
51000	Regular Instructional Services	455,900	120,086	80,616	255,198	44%
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	4,118,563	3,602,357	9,048,748	46%
90000	Capital Outlay	63,535,263	32,711,454	24,290,043	6,533,766	90%
	Grand Total	81,477,492	37,296,574	27,981,417	16,199,501	80%

Capital Outlay Fund

Budget vs Actuals as of April 30, 2026

Expense	Budget	Expense	% Expensed	Encumbrance	% Encumbered	Balance	% Spent/Obligated
Bonds	74,853,010.13	34,589,700.16	46%	26,373,477.36	35%	13,889,832.61	81%
Capital Maintenance-Maintenance	3,098,243.80	1,297,336.63	42%	1,042,222.17	34%	758,685.00	76%
Capital Maintenance-Technology	1,082,212.20	460,607.34	43%	89,016.77	8%	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	929,765.18	51%	373,740.00	20%	520,120.56	71%
Rural Hall Playground	13,214.50	13,214.50	100%	0.00	0%	0.00	100%
Lewisville Playground	16,836.45	0.00	0%	16,710.45	99%	126.00	100%
Reagan ROTC	29,900.00	0.00	0%	29,900.00	100%	0.00	100%
	81,477,491.89	37,296,573.81	46%	27,981,416.75	34%	16,199,501.33	80%

Other Specific Revenue Fund, Non-Grants

as of April 30, 2026

Revenues	Budget	Revenue	% Received
ROTC	700,000.00	596,312.61	85%
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	199,783.14	100%
Interest Earned	1,000.00	458.16	46%
Miscellaneous Income	500,000.00	421,727.71	84%
Indirect Costs	2,000,000.00	1,405,893.20	70%
MAC Reimbursement	639,712.00	0.00	
Medicaid Direct Services	627,860.00	541,674.21	86%
Totals	4,943,572.00	3,845,022.53	78%

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 April 30, 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	265,419	-	362,441	42%
55000	Co-Curricular Services	445,000	292,746	152,254	0.00	100%
65000	Operational Support Services	3,604,247	2,376,431	963,062	264,754	93%
	Grand Total	4,815,304	3,018,305	1,169,803	627,195	87%

Other Specific Revenue Fund Budget, Non-Grants as of April 30, 2026

	Budget	Expensed	% Expensed	Encumbered	% Encumbered	Balance	% Spent/Obligated
Technology	1,063,197.05	685,442.59	64%	226,454.74	21%	151,299.72	86%
Facilities/Maintenance	2,484,712.00	1,715,377.46	69%	695,548.11	28%	73,786.43	97%
Athletics	445,000.00	292,745.72	66%	152,254.28	34%	0.00	100%
Exceptional Children	717,860.00	300,931.71	42%	54,486.97	8%	362,441.32	50%
Reynolds Auditorium	104,534.50	23,807.99	23%	41,059.11	39%	39,667.40	62%
	<u>4,815,303.55</u>	<u>3,018,305.47</u>	<u>63%</u>	<u>1,169,803.21</u>	<u>24%</u>	<u>627,194.87</u>	<u>87%</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 April 30, 2026

Purpose Code	Description	Budget	Personnel Expense	Non-Personnel Expense	Non-Personnel Encumbrance	Balance	% Spent
51000	Regular Instructional Services	2,110,656	1,095,071	417,918	536,878	60,789	97%
52000	Special Populations Services	122,493		43,977	7,020	71,495	42%
53000	Alternative Programs and Services	2,993,340	1,995,542	384,051	317,813	295,934	90%
54000	School Leadership Services	216,238	13,099	131,384	41,270	30,485	86%
55000	Co-Curricular Services	27,572			6,092	21,480	22%
58000	School-Based Support Services	342,264	206,101	35,874	4,744	95,544	72%
61000	Support and Development Services	3,313,281	1,159,770	346,799	353,422	1,453,291	56%
64000	Technology Support Services	97,572			19,529	78,043	0%
65000	Operational Support Services	501,115	80,953	327,395		92,766	81%
66000	Financial and Human Resource Services	2,901	14,311	(46,091)		34,682	
67000	Accountability Services	976,472	169,303	270,130	85,852	451,187	54%
68000	System-Wide Pupil Support Services	50,599		1,788	385	48,426	4%
69000	Policy, Leadership and Public Relations	1,225,375	170,773	467,611	221,748	365,243	70%
71000	Community Services	23,037				23,037	0%
81000	Payments to Other Governmental Units	154,913		81,486		73,427	53%
87000	Scholarships	0.00		(250)	250	0.00	0%
	Grand Total	12,157,828	4,904,922	2,462,071	1,595,004	3,195,831	74%

Other Specific Revenue Fund-Grants

as of April 30, 2026

Other Specific Revenue Fund, Grants	Budget	Personnel Expense	Non- Personnel Expense	Encumbrance	Balance	% Spent/ Obligated
Budget Amount	12,157,827.75	4,904,921.74	2,462,071.12	1,595,004.39	3,195,830.50	74%
Totals	12,157,827.75	4,904,921.74	2,462,071.12	1,595,004.39	3,195,830.50	74%

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.