

# 2025-2026 Budget Overview

## Finance Committee

6.23.26



### 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 June 15, 2026

Revenue Description	Budget	Revenue	% Received
County Appropriation	159,082,781.46	159,082,781.46	100%
County Appropriation (Article 46 Teacher Supplements)	19,359,523.99	19,359,523.99	100%
Other Local Revenues (Fines and Forfeitures)	2,000,000.00	1,999,542.77	100%
*Donations and Contributions	6,879,546.33	6,879,546.33	100%
<b>Totals</b>	<b>187,321,851.78</b>	<b>187,321,394.55</b>	<b>100%</b>

\*Donations paid directly to ESS and DPI by WS Foundation fundraising.

The District must recognize the donations as revenue to offset the debt carried over from FY 2025.

Reported in BOE report #16.

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 June 15, 2026

Purpose Code	Description	Budget	Personnel Expense	Non-Personnel Expense	Non-Personnel Encumbrance	Balance	% Spent
51000	Regular Instructional Services	58,299,427.57	46,460,033.03	3,476,485.08	132,311.53	8,230,597.93	86%
52000	Special Populations Services	8,868,135.17	8,163,411.64	71,699.24		633,024.29	93%
53000	Alternative Programs and Services	2,236,593.34	908,938.88	276,445.33		1,051,209.13	53%
54000	School Leadership Services	16,188,844.70	7,135,046.31	189,819.62	47,706.24	8,816,272.53	46%
55000	Co-Curricular Services	4,752,700.81	3,703,458.35	753,757.86	251,458.10	44,026.50	99%
58000	School-Based Support Services	13,007,750.98	8,118,508.14	1,455,835.56	640,547.63	2,792,859.65	79%
61000	Support and Development Services	2,211,349.33	1,657,358.34	16,193.54		537,797.45	76%
62000	Special Population Support and Development Services	595,789.16	361,084.71			234,704.45	61%
63000	Alternative Programs & Services Support & Development Servs.	738,326.00	312,659.33			425,666.67	42%
64000	Technology Support Services	2,720,551.00	2,246,321.37	318,402.25	16,667.56	139,159.82	95%
65000	Operational Support Services	38,397,215.89	10,954,777.34	17,439,388.77	2,962,084.45	7,040,965.33	82%
66000	Financial and Human Resource Services	12,621,155.21	2,242,833.67	5,679,763.84	113,751.27	4,584,806.43	64%
67000	Accountability Services	809,809.00	465,966.23	18,970.29	11,849.21	313,023.27	61%
68000	System-Wide Pupil Support Services	1,895,691.00	1,218,921.66	61,258.14	11,690.51	603,820.69	68%
69000	Policy, Leadership and Public Relations	4,368,466.47	2,740,059.06	459,030.59	62,897.66	1,106,479.16	75%
71000	Community Services	32,516.00	4,102.34			28,413.66	13%
72000	Nutrition Services	64,261.69	60,553.42			3,708.27	94%
81000	Payments to Other Governmental Units (Charter Schools)	15,643,810.46		13,129,956.69	2,112,107.61	401,746.16	97%
00000	Debt Payment (Liability account code, purpose code of 00000)	3,869,458.00		3,000,000.00		869,458.00	78%
	<b>Grand Total</b>	<b>187,321,851.78</b>	<b>96,754,033.82</b>	<b>46,347,006.80</b>	<b>6,363,071.77</b>	<b>37,857,739.39</b>	<b>80%</b>

# Local Current Expense Fund

## Budget vs Actuals as of June 15, 2026

<b>Budget Type</b>	<b>Budget</b>	<b>Expensed</b>	<b>% Expensed</b>	<b>Encumbered</b>	<b>% Encumbered</b>	<b>Balance</b>	<b>% Spent/Obligated</b>
Personnel	107,656,634.20	81,885,622.75	76%			25,771,011.45	76%
Article 46 Supplement	17,878,943.99	14,868,411.07	83%			3,010,532.92	83%
Non-Personnel	42,273,005.13	30,217,050.11	71%	4,250,964.16	10%	7,804,990.86	82%
Charter Schools	15,643,810.46	13,129,956.69	84%	2,112,107.61	14%	401,746.16	97%
Reserved Funding (Debt Repayment)	3,869,458.00	3,000,000.00	78%			869,458.00	78%
<b>Totals</b>	<b>187,321,851.78</b>	<b>143,101,040.62</b>	<b>76%</b>	<b>6,363,071.77</b>	<b>3%</b>	<b>37,857,739.39</b>	<b>80%</b>

Debt repayment to ESS \$1,295,000 and Child Nutrition \$1,705,000 as of 6.15.26

# State Public School Fund

Budget vs Actuals by Purpose Codes as of June 15, 2026

Purpose Code	Description	Budget	Personnel Expense	Non-Personnel Expense	Non-Personnel Encumbrance	Balance	% Expense/Encumbrance
51000	Regular Instructional Services	225,405,864	209,239,537	4,402,134	1,795,515	9,968,678	96%
52000	Special Populations Services	71,292,811	63,718,322	3,269,942	1,811,819	2,492,730	97%
53000	Alternative Programs and Services	6,224,402	5,490,562	471,028	70,462	192,350	97%
54000	School Leadership Services	26,178,446	25,434,244	4,830	-	739,371	97%
58000	School-Based Support Services	20,532,118	18,627,491	862,621	49,894	992,112	95%
61000	Support and Development Services	736,418	725,559	33,973	394	(23,508)	103%
62000	Special Population Support and Development Services	1,294,720	1,168,268			126,452	90%
63000	Alternative Programs & Services Support & Development Servs.	349,653	291,312			58,342	83%
64000	Technology Support Services	1,464,767	284,068	975,237	174,256	31,206	98%
65000	Operational Support Services	27,274,526	16,361,516	7,967,753	907,911	2,037,346	93%
66000	Financial and Human Resource Services	2,253,810	2,042,452			211,358	91%
67000	Accountability Services	176,094	274,263			(98,169)	156%
68000	System-Wide Pupil Support Services	351,248		18,967	20,242	312,039	11%
69000	Policy, Leadership and Public Relations	819,462	660,478			158,984	81%
72000	Nutrition Services	45,000	45,000				100%
	<b>Totals</b>	<b>384,399,341</b>	<b>344,363,072</b>	<b>18,006,486</b>	<b>4,830,493</b>	<b>17,199,290</b>	<b>96%</b>

# State Public School Fund

Budget vs Actuals as of June 15, 2026

	<b>Budget</b>	<b>Expense</b>	<b>% Expensed</b>	<b>Encumbrance</b>	<b>% Encumbrance</b>	<b>Balance</b>	<b>% Spent/ Obligated</b>
Personnel	357,905,727.52	344,363,072.43	96%			13,542,655.09	96%
Non-Personnel	26,493,613.56	18,006,485.93	68%	4,830,493.31	18%	3,656,634.32	86%
<b>Total</b>	<b>384,399,341.08</b>	<b>362,369,558.36</b>	<b>94%</b>	<b>4,830,493.31</b>	<b>1%</b>	<b>17,199,289.41</b>	<b>96%</b>

# Federal Grant Fund

Budget vs Actuals by Purpose Codes as of June 15, 2026

Purpose Code	Description	Budget	Personnel Expense	Non-Personnel Expense	Non-Personnel Encumbrance	Balance	% Spent
51000	Regular Instructional Services	5,392,923	1,347,994	1,152,295	165,041	2,727,593	49%
52000	Special Populations Services	15,340,990	9,950,548	360,482	70,736	4,959,224	68%
53000	Alternative Programs and Services	34,177,429	18,790,022	2,565,650	189,784	12,631,973	63%
54000	School Leadership Services	50,068	52,928			(2,860)	106%
58000	School-Based Support Services	3,914,079	2,195,040	247,327	58,644	1,413,068	64%
61000	Support and Development Services	195,298	122,808			72,490	63%
62000	Special Population Support and Development Services	621,352	188,664			432,688	30%
63000	Alternative Programs & Services Support & Development Servs.	1,103,370	793,738	7,495		302,137	73%
65000	Operational Support Services	210,510		39,337	410	170,763	19%
67000	Accountability Services	24,750		4,338	3,412		31%
81000	Payments to Other Governmental Units (Indirect Cost)	1,065,299		541,442		523,857	51%
	<b>Grand Total</b>	<b>62,096,068</b>	<b>33,441,742</b>	<b>4,918,366</b>	<b>488,027</b>	<b>23,230,933</b>	<b>63%</b>

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

**\*\*The negative in purpose code 54000 is for personnel expense. Staff assignments are being reviewed and/or budget transfers will be processed.**

# Federal Grant Fund

Budget vs Actuals as of June 15, 2026

	<b>Budget</b>	<b>Expense</b>	<b>% Expensed</b>	<b>Encumbrance</b>	<b>% Encumbrance</b>	<b>Balance</b>	<b>% Spent/ Obligated</b>
Personnel	45,793,939.09	33,441,741.69	73%			12,352,197.40	73%
Non-Personnel	16,302,129.02	4,918,365.58	30%	488,027.21	3%	10,895,736.23	33%
<b>Total</b>	<b>62,096,068.11</b>	<b>38,360,107.27</b>	<b>62%</b>	<b>488,027.21</b>	<b>1%</b>	<b>23,247,933.63</b>	<b>63%</b>

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

# Capital Outlay Fund

## Revenue Update as of June 15, 2026

<b>2025-2026 Capital Outlay Fund Budget</b>	<b>Budget</b>	<b>Revenue as of 6.15.26</b>	<b>Percentage Received</b>
County Appropriation Capital Maintenance	4,180,456.00	4,180,456.63	100%
Bond Funding	74,853,010.13	38,364,660.70	51%
Reynolds Auditorium-Grant	61,479.07	60,449.07	98%
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%
Playground-Sherwood Forest-Grant	55,133.89	55,133.89	100%
Reagan ROTC	29,900.00	29,900.00	100%
<b>Totals</b>	<b>81,533,655.78</b>	<b>45,044,276.98</b>	<b>55%</b>

# Capital Outlay Fund

Budget vs Actuals by Purpose Codes as of June 15, 2026

Purpose Code	Description	Budget	Non-Personnel Expense	Non-Personnel Encumbrance	Balance	% Spent
51000	Regular Instructional Services	426,000	194,573	6,129	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	307,232	-	75,768	80%
65000	Operational Support Services	16,799,567	4,971,568	5,191,895	6,636,104	60%
90000	Capital Outlay	63,591,427	34,283,996	23,422,479	5,884,952	91%
	<b>Grand Total</b>	<b>81,533,656</b>	<b>39,805,009</b>	<b>28,620,503</b>	<b>13,108,143</b>	<b>84%</b>

# Capital Outlay Fund

## Budget vs Actuals as of June 15, 2026

Expense	Budget	Expense	% Expensed	Encumbrance	% Encumbered	Balance	% Spent/Obligated
Bonds	74,853,010.13	36,242,168.61	48%	27,623,834.54	37%	10,987,006.98	85%
Capital Maintenance-Maintenance	3,098,243.80	1,930,828.01	62%	583,830.76	19%	583,585.03	81%
Capital Maintenance-Technology	1,082,212.20	543,495.05	50%	6,129.05	1%	532,588.10	51%
Reynolds Auditorium-Grant	61,479.07	5,950.00	10%	0.00	0%	55,529.07	10%
West Forsyth HS Traffic Work	500,000.00	12,360.00	0%	43,990.00	9%	443,650.00	11%
State SCIF Fund-State Parkland Athletic Field	1,823,625.74	1,056,993.22	58%	316,108.23	17%	450,524.29	75%
Rural Hall ES Playground	13,214.50	13,214.50	100%	0.00	0%	0.00	100%
Lewisville ES Playground	16,836.45	0.00	0%	16,710.45	99%	126.00	100%
Sherwood Forest ES Playground	55,133.89	0.00	0%	0.00	0%	55,133.89	0%
Reagan ROTC	29,900.00	0.00	0%	29,900.00	100%	0.00	100%
	<b>81,533,655.78</b>	<b>39,805,009.39</b>	<b>49%</b>	<b>28,620,503.03</b>	<b>35%</b>	<b>13,108,143.36</b>	<b>84%</b>

# Other Specific Revenue Fund, Non-Grants

## as of June 15, 2026

<b>Revenues</b>	<b>Budget</b>	<b>Revenue</b>	<b>% Received</b>
ROTC	700,000.00	663,709.92	95%
Sales Tax Refund	250,000.00	521,301.55	208.5%
Tuition and Fees	25,000.00	11,713.84	47%
Rental of School Property	200,000.00	262,609.29	131%
Interest Earned	1,000.00	458.16	46%
Miscellaneous Income	500,000.00	456,234.48	91%
Indirect Costs	2,000,000.00	1,405,893.20	70%
MAC Reimbursement	639,712.00	0.00	0%
Medicaid Direct Services	627,860.00	541,674.21	86%
<b>Totals</b>	<b>4,943,572.00</b>	<b>3,863,594.65</b>	<b>78%</b>

The revenue amounts in blue had an increase in revenue for May 1, – June 15, 2026.

# Other Specific Revenue Fund, Non-Grants

Budget vs Actuals by Purpose Codes as of June 15, 2026

<b>Purpose Code</b>	<b>Description</b>	<b>Budget</b>	<b>Non-Personnel Expense</b>	<b>Non-Personnel Encumbrance</b>	<b>Balance</b>	<b>% Spent</b>
51000	Regular Instructional Services	138,197	120,669	17,528	0.00	100%
52000	Special Populations Services	627,860	285,419	24,076	318,365	49%
55000	Co-Curricular Services	445,000	292,746	152,254	0.00	100%
65000	Operational Support Services	3,734,660	2,926,429	439,964	368,267	90%
	<b>Grand Total</b>	<b>4,945,717</b>	<b>3,625,262</b>	<b>633,823</b>	<b>686,632</b>	<b>86%</b>

# Other Specific Revenue Fund Budget, Non-Grants as of June 15, 2026

	<b>Budget</b>	<b>Expensed</b>	<b>% Expensed</b>	<b>Encumbered</b>	<b>% Encumbered</b>	<b>Balance</b>	<b>% Spent/Obligated</b>
Technology	1,063,197.05	742,149.84	70%	169,997.49	16%	151,049.72	86%
Facilities/Maintenance	2,484,712.00	2,149,449.09	87%	250,666.81	10%	84,596.10	97%
Athletics	445,000.00	292,745.72	66%	152,254.28	34%	0.00	100%
Exceptional Children	717,860.00	357,890.25	50%	41,604.43	6%	318,365.32	56%
Reynolds Auditorium	234,948.25	83,027.34	35%	19,299.57	8%	132,621.34	44%
	<u>4,945,717.30</u>	<u>3,625,262.24</u>	<u>73%</u>	<u>633,822.58</u>	<u>13%</u>	<u>686,632.48</u>	<u>86%</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 June 15, 2026

Purpose Code	Description	Budget	Personnel Expense	Non-Personnel Expense	Non-Personnel Encumbrance	Balance	% Spent
51000	Regular Instructional Services	2,229,161	1,209,688	603,354	260,593	155,526	93%
52000	Special Populations Services	127,518	4,438	47,538	3,959	71,583	44%
53000	Alternative Programs and Services	3,210,621	2,120,812	658,816	42,880	388,113	88%
54000	School Leadership Services	204,405	14,555	174,393	3,303	12,154	94%
55000	Co-Curricular Services	28,174		3,692	2,401	22,082	22%
58000	School-Based Support Services	513,264	242,386	39,891	725	230,261	55%
61000	Support and Development Services	3,340,681	1,275,546	509,765	241,500	1,313,870	61%
64000	Technology Support Services	97,572		19,529	9,998	68,045	0%
65000	Operational Support Services	501,270	88,595	339,632		73,042	85%
66000	Financial and Human Resource Services	4,901	14,311	(66,027)		56,618	
67000	Accountability Services	951,116	177,720	355,130	852	417,414	56%
68000	System-Wide Pupil Support Services	56,889		2,204	385	54,299	5%
69000	Policy, Leadership and Public Relations	1,227,207	186,427	527,348	186,820	326,612	73%
71000	Community Services	23,037				23,037	0%
81000	Payments to Other Governmental Units	154,913		84,988		69,926	55%
87000	Scholarships	0.00		(250)	250	0	0%
	<b>Grand Total</b>	<b>12,670,727</b>	<b>5,334,477</b>	<b>3,300,001</b>	<b>753,667</b>	<b>3,282,581</b>	<b>74%</b>

# Other Specific Revenue Fund-Grants

as of June 15, 2026

<b>Other Specific Revenue Fund, Grants</b>	<b>Budget</b>	<b>Personnel Expense</b>	<b>Non- Personnel Expense</b>	<b>Encumbrance</b>	<b>Balance</b>	<b>% Spent/ Obligated</b>
Budget Amount	<u>12,670,727.14</u>	<u>5,334,477.25</u>	<u>3,300,001.38</u>	<u>753,667.02</u>	<u>3,282,581.49</u>	<u>74%</u>
<b>Totals</b>	<b>12,670,727.14</b>	<b>5,334,477.25</b>	<b>3,300,001.38</b>	<b>753,667.02</b>	<b>3,282,581.49</b>	<b>74%</b>

## Finance Updates

The Finance team is working diligently to close out FY 2026.

Files are due to DPI by 11:59 pm on Tuesday, June 30, 2026.

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.