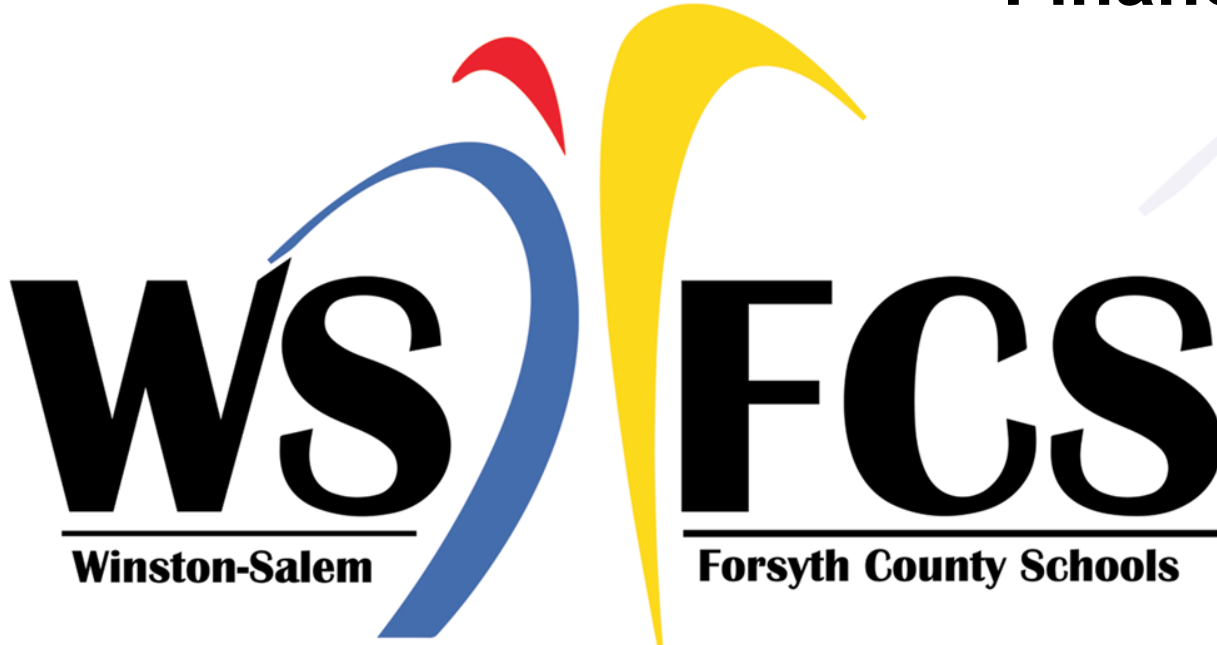


2026-2027 Budget Overview

Finance Committee

8.11.26



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 as of July 30, 2026

Revenue Description	Budget	Revenue	% Received
County Appropriation	151,848,487.00	12,655,508.16	8%
County Appropriation (Article 46 Teacher Supplements)	20,183,234.00	1,681,936.17	8%
Other Local Revenues (Fines and Forfeitures)	2,000,000.00	104,201.61	5%
Totals	174,031,721.00	14,441,645.94	8%

Local Current Expense Fund

Budget vs Actuals as of July 30, 2026

Budget Category	Budget	Expensed	% Expensed	Encumbered	% Encumbered	Balance	% Spent/ Obligated
Personnel	87,446,073.00	2,389,160.87	3%			85,056,912.13	3%
Article 46 Supplement	18,366,743.00	5,220.37	0%			18,361,522.63	0%
Non-Personnel	52,553,992.00	4,038,637.28	8%	31,137,752.06	59%	17,377,602.66	67%
Charter Schools	15,664,913.00		0%	15,458,885.00	99%	206,028.00	99%
Totals	174,031,721.00	6,433,018.52	4%	46,596,637.06	27%	121,002,065.42	30%

Local encumbrances (Totals \$700,000 and above):

Custodial contract \$17,723,098

Utilities \$6,493,809

Liability Insurance \$1,840,934

Technology (multiple contracts) \$1,281,835

K'ville SRO/Night Security \$778,816

State Public School Fund

Budget vs Actuals as of July 30, 2026

	Budget	Expense	% Expensed	Encumbrance	% Encumbrance	Balance	% Spent/ Obligated
Personnel	348,634,042.27	2,480,266.90	1%			346,153,775.37	1%
Non-Personnel	18,597,451.73	515,789.87	3%	8,119,849.89	44%	9,961,811.97	46%
Total	367,231,494.00	2,996,056.77	1%	8,119,849.89	2%	356,115,587.34	3%

State encumbrances (Totals \$400,000 and above):

EC contracts (multiple contracts) \$4,584,860

Transportation (fuel, oil parts, tires, contracted repairs) \$1,834,058

Textbook subscriptions (multiple subscriptions) \$975,696

Student Services contracts (multiple contracts) \$403,911

The current budget is based on State planning allotments, as DPI updates allotments, budget amendments will be processed.

Federal Grant Fund

Budget vs Actuals as of July 30, 2026

	Budget	Expense	% Expensed	Encumbrance	% Encumbrance	Balance	% Spent/ Obligated
Personnel	35,255,030.60	324,237.43	1%			34,930,793.17	1%
Non-Personnel	10,275,581.46	25,624.27	0%	998,016.90	10%	9,251,940.29	10%
Total	45,530,612.06	349,861.70	1%	998,016.90	2%	44,182,733.46	3%

The current budget is based on Federal planning allotments, as DPI approves budgets, amendments will be processed.

FY 2027 are entered into BAAS Tyler for approval by DPI. The Federal team is no longer using LBAAS to submit to DPI.

Capital Outlay Fund

As of July 30, 2026

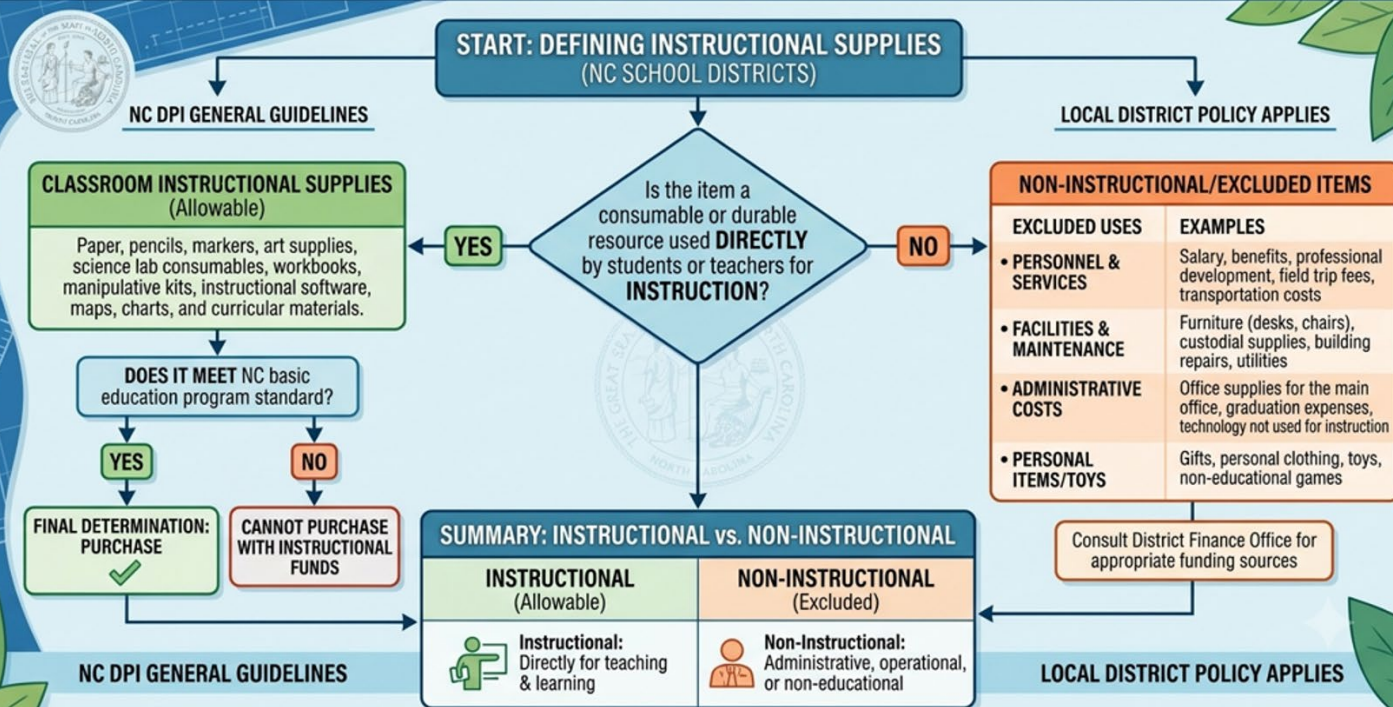
2025-2026 Capital Outlay Fund Budget	Budget	Revenue as of 7.30.26	Percentage Received
County Appropriation Capital Maintenance	3,966,456.00	329,070.42	8%
Totals	3,966,456.00	329,070.42	8%

Expense	Budget	Expense	% Expended	Encumbrance	% Encumbered	Balance	% Spent/ Obligated
Capital Maintenance-Maintenance	2,706,961.00	96,615.82	4%	1,154,656.49	43%	1,455,688.69	46%
Capital Maintenance-Technology	1,259,495.00		0%		0%	1,259,495.00	0%
	3,966,456.00	96,615.82	2%	1,154,656.49	29%	2,715,183.69	32%

Finance Updates:

- Budget are continuing to be loaded into Tyler. Finalizing bond and restricted/grant fund budgets.
- Payroll is being processed parallel in AS400 and Tyler.
- Providing departments with non-personnel budgets and “how to” resources via team meetings.
- Providing schools with instructional allotment budgets and “how to” resources via team meetings.
- Scheduling training sessions for staff for Tyler and procedure re-freshers.
- Creating information resources and guides for district staff. (examples on next two slides)
- Work continues to close out FY 2026.
- Completed DPI Compliance audit questionnaire.
- FY 2026 audit is underway. Executive Director Stacy Long is the liaison and is coordinating the required documentation.

NAVIGATING INSTRUCTIONAL SUPPLIES IN NORTH CAROLINA SCHOOL DISTRICTS



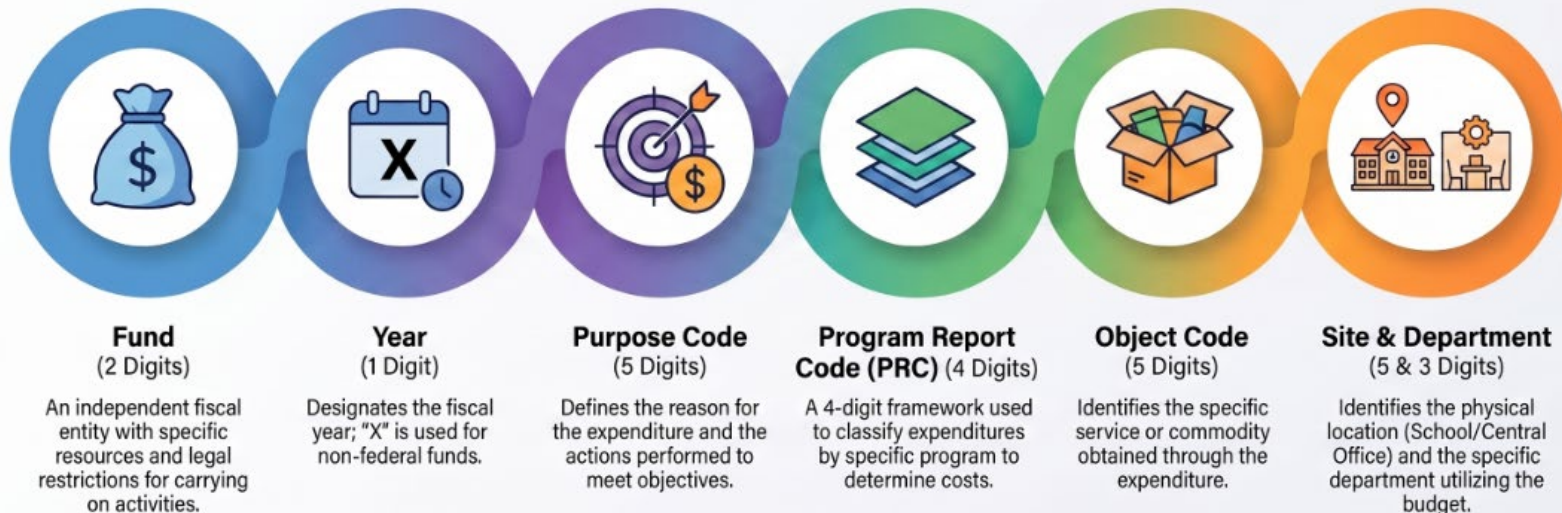
DISCLAIMER: This flowchart is a general guide. Always consult your district's specific finance policies and the NC Department of Public Instruction for current regulations.

Decoding the Account String: A Guide to Financial Codes

The account code is a multi-segment string used to track every dollar spent within the district. By breaking the code into specific dimensions—such as Fund, Purpose, and Site—the district can ensure legal compliance and accurate cost reporting.

THE FINANCIAL FOUNDATION

TRACKING COSTS & LOCATIONS



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