2026-2027 Budget Overview
Finance Committee
9.8.26

WS FCS

Winston-Salem Forsyth County Schools

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 August 27, 2026

Revenue Description	Budget	Revenue	% Received
County Appropriation	151,848,487.00	25,311,016.36	17%
County Appropriation (Article 46 Teacher Supplements)	20,183,234.00	3,363,872.34	17%
Other Local Revenues (Fines and Forfeitures)	2,000,000.00	327,077.31	16%
Totals	**174,031,721.00**	**29,001,966.01**	**17%**

Local Current Expense Fund

Budget vs Actuals as of August 27, 2026

Budget Category	Budget	Expensed	% Expensed	Encumbered	% Encumbered	Balance	% Spent/ Obligated
Personnel	87,446,073.00	10,612,969.91	12%	0.00	0%	76,833,103.09	12%
Article 46 Supplement	18,366,743.00	1,403,079.58	8%	0.00	0%	16,963,663.42	8%
Non-Personnel	52,553,992.00	9,061,301.24	17%	27,842,409.47	53%	15,650,281.29	70%
Charter Schools	15,664,913.00	0.00	0%	15,458,885.00	99%	206,028.00	99%
Totals	**174,031,721.00**	**21,077,350.73**	**12%**	**43,301,294.47**	**25%**	**109,653,075.80**	**37%**

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

Custodial contract $14,988,662.84

Utilities $4,967,919.84

Liability Insurance $1,659,431.72

K'ville SRO/Night Security $768,230.19

State Public School Fund

Budget vs Actuals as of August 27, 2026

	Budget	Expense	% Expensed	Encumbrance	% Encumbrance	Balance	% Spent/ Obligated
Personnel	374,152,794.27	37,615,050.45	10%	0.00	0%	336,537,743.82	10%
Non-Personnel	18,720,202.93	2,075,205.38	11%	8,277,788.70	44%	8,367,208.85	55%
Total	**392,872,997.20**	**39,690,255.83**	**10%**	**8,277,788.70**	2%	**344,904,952.67**	**12%**

State encumbrances ($400,000 and above):

EC contracts $4,745,405.90

Transportation (fuel, oil parts, tires, contracted repairs) $1,779,045.13

Textbook subscriptions $988,158.75

Student Services contracts $592,358.28

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 August 27, 2026

	Budget	Expense	% Expensed	Encumbrance	% Encumbrance	Balance	% Spent/ Obligated
Personnel	37,665,562.66	3,634,262.31	10%	0.00	0%	34,031,300.35	10%
Non-Personnel	11,525,334.92	350,574.37	3%	1,114,643.60	10%	10,060,116.95	13%
Total	**49,190,897.58**	**3,984,836.68**	**8%**	**1,114,643.60**	**2%**	**44,091,417.30**	**10%**

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

Capital Outlay Fund

As of August 27, 2026

2025-2026 Capital Outlay Fund Budget	Budget	Revenue as of 8.27.26	Percentage Received
County Appropriation Capital Maintenance	3,966,456.00	658,140.84	17%
Totals	**3,966,456.00**	**658,140.84**	**17%**

Expense	Budget	Expense	% Expensed	Encumbrance	% Encumbered	Balance	% Spent/ Obligated
Capital Maintenance-Maintenance	2,706,961.00	462,401.85	17%	939,608.75	35%	1,304,950.40	52%
Capital Maintenance-Technology	1,259,495.00	0.00	0%	0.00	0%	1,259,495.00	0%
	3,966,456.00	**462,401.85**	**12%**	**939,608.75**	**24%**	**2,564,445.40**	**35%**

Finance Updates:

- A series of Finance Tyler Refresher Team Meetings was conducted, focusing on topics such as account codes, account inquiries, year-to-date reports, requisitions, and budget transfers. Over 100 staff members attended these sessions.
- Audit Update: The audit for fiscal year 2026 is currently in progress. Executive Director Stacy Long is serving as the liaison and is responsible for coordinating the submission of required documentation. To date, 60% of the necessary materials have been dispatched.
- Pay Raises Update: To date, 100% have been processed in AS400 with retro adjustments applied.
- Bonus Pay: Proceeding as scheduled for the October pay cycle.