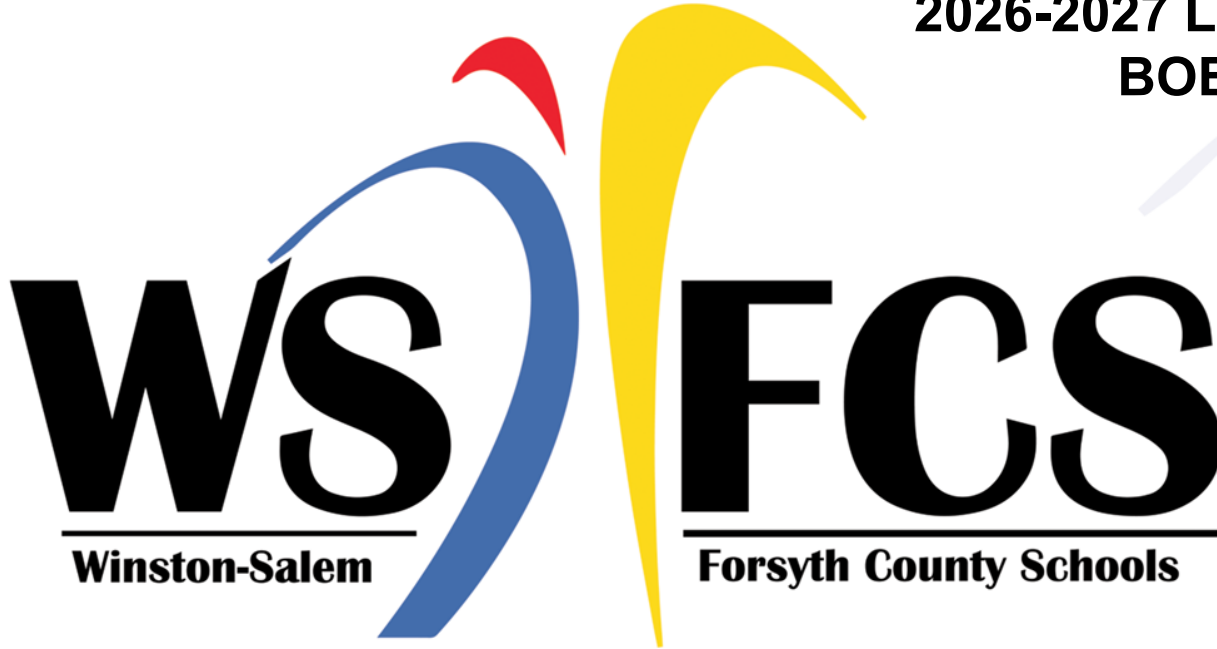


**2026-2027 County Allocation Update  
and  
2026-2027 Local Investment Request  
BOE Meeting 4.21.26**



**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.

# Updated Projected Allocation from County Manager

---

<b>County Revenue</b>	<b>Amount</b>
General Appropriation including Capital*	\$ 157,886,932
SRO Contract Increase	(\$314,129)
<b>Revised General Appropriation including Capital</b>	<b>\$157,786,407</b>
<b>Article 46 Sales Tax Revenue**</b>	<b>\$ 20,183,234</b>
<b>Total County Revenue including Capital</b>	<b>\$ 177,756,047</b>

---

\*1.07% of an increase on FY 26 Amended Budget Appropriation including capital allocation

\*\* Article 46 sales tax revenues are projected for a \$442,166 increase.

# Updated Projected Total Local Revenue

---

<b>Direct County Revenue</b>	<b>Amount</b>
General Appropriation (Fund 20)	\$151,871,357
Article 46 Supplement (Fund 20)	\$20,183,234
Capital Maintenance (Fund 40)	\$5,701,456

---

<b>Total County Revenue including Funds 20 &amp; 40</b>	<b>\$177,756,047</b>
Fines & Forfeitures (Fund 20)	\$2,000,000
<b>Total Local Revenues including Funds 20 &amp; 40</b>	<b>\$179,756,047</b>

---

# FY 27 Local Appropriation Allocation (Revised Fund 20)

---

Projected Fund 20 Revenue*	\$174,054,591
----------------------------	---------------

---

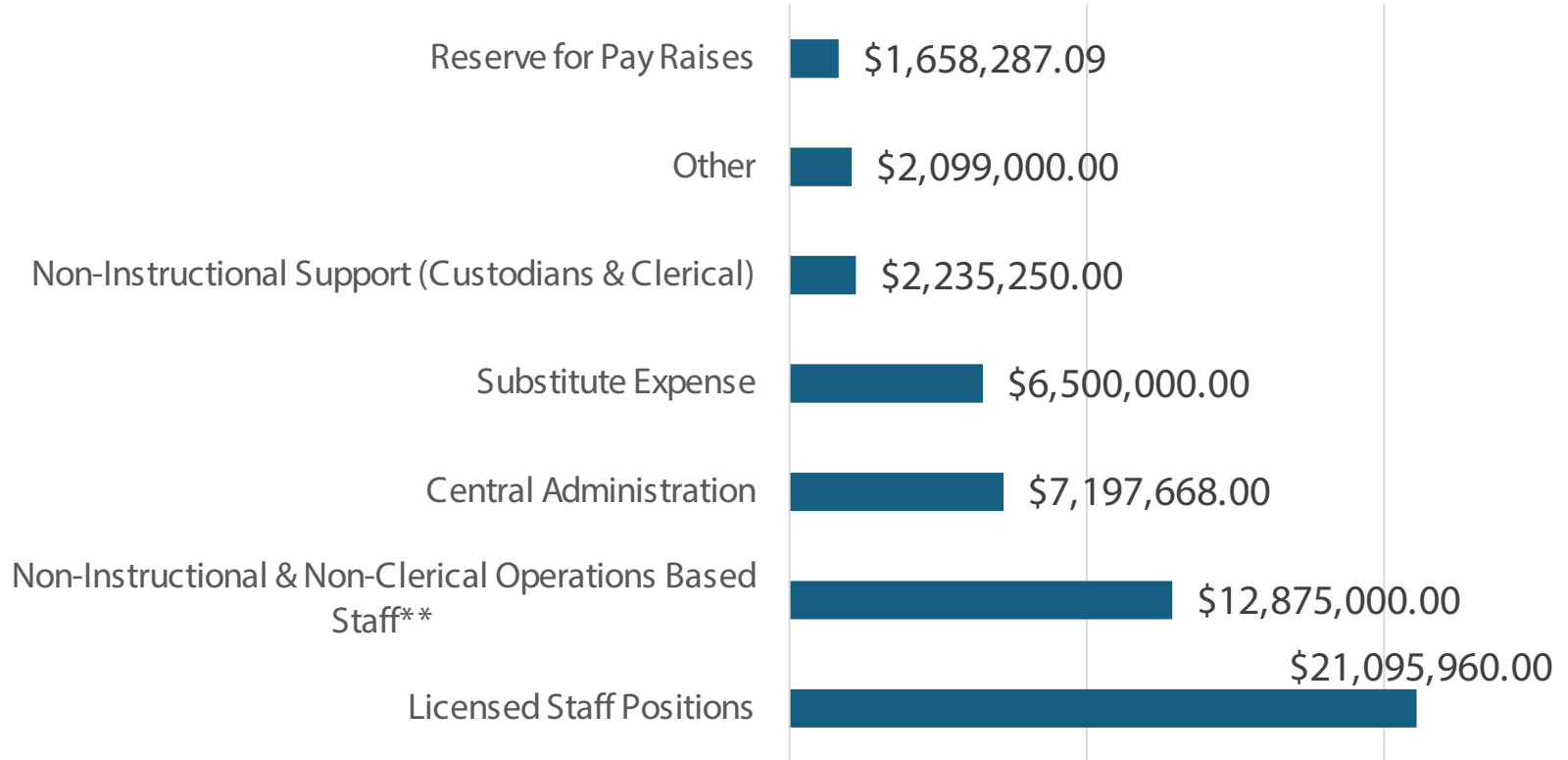
Expense Category	Amount
Non-Personnel Cost	\$52,576,862
Debt Repayment	\$4,000,000
Charter Schools	\$15,664,913
Personnel Costs**	\$101,812,816
Balance	\$ 0

---

\* Denotes revenue excludes capital maintenance which is allocated to fund 40.

\*\* Denotes increase of \$1,609,312 from original base budget

## Loaded Personnel Expense by Category



**Change: Reserve for pay increase amount increased with additional revenue.**

## Revised Local Current Revenue & Expense Teacher Supplement Budget

Revenue	Amount
Local Supplement Appropriation	\$ 19,800,000.00
Article 46 Supplement Revenue*	\$ 20,183,234.00
<b>Total Revenue</b>	<b>\$ 39,983,234.00</b>

Supplement Expense Categories	Count	Cost Per Employee	Total Cost
Charter School Portion of Article 46 (9%)			\$1,816,491.06
Teacher Supplement	3556.26	\$ 6,400.00	\$22,760,064.00
Article 46 Flat Rate	3556.26	\$ 3,990.00	\$14,189,477.40
FY 23 Senior Experience Level Supplement	1064	Varies	\$1,200,000.00

**Projected Expense      \$39,966,032.46**

**Surplus / (Overage)      \$17,201.54**

# Local Investment Request Above Funding Formula

# Local Investment Request Above Funding Formula- Itemized

Description	Projected Cost
Pay Increase: Funds for 4% Classified plus a Avg \$4000 per teacher increase for locally funded positions and state funded dollar PRCs that do not receive additional monies for pay increases	\$ 6,000,000
EC Teachers: District will increase EC teacher allotment by 37 positions. The district base budget also included protection of 15 positions that should have been reduced to decreased state funding.	\$ 2,479,000
EC Case Managers / Licensed Support role: District would add 10 positions with the current budget 25 EC Facilitators to provide 35 EC Case Managers / Licensed Support Roles to support schools.	\$ 840,000
Teachers in Grades 6-12: Adjust allotment formula to provide additional 40 teachers to support course offerings and/or to lower class sizes.	\$ 2,680,000
Additional Classified Flex Positions for Schools: Add 76 classified 215 employment allotments for schools that would allow choice between an additional office support, bi-lingual support, parent assistant, or instructional assistant. (Note: Bilingual Asst and classified additional positions were combined to make one per school with exception of the shared principal campuses.)	\$ 3,800,000
Operations skill based positions: The additional allocation will be used for additional positions or additional compensation.	\$ 1,250,000

## Local Investment Request Above Funding Formula- Itemized

Description	Projected Cost
Restoring of Elementary Instructional Facilitators: Additional 32 licensed positions to ensure all elementary schools have 1.0 Instructional Facilitator.	\$ 2,144,000
EC Teacher Assistants: Additional 20 EC Teacher Assistant positions to improve student to adult ratio.	\$ 960,000
Additional Terms of Employment Days (School Based): Provide funds to extend terms of employment for assistant principals, high school athletic directors, high school counselor, and middle school counselor at their daily rate.	\$ 1,876,529
Additional Terms of Employment Days (District Based): Provide funds to extend terms of employment for 117 employees (162.5 MOE) in the instructional services, student services, and talent development department at their daily rate who were impacted by the reduction in force.	\$ 1,463,338
Funds for Supplements for Increase in Licensed Positions: The 119 licensed positions listed above will required additional supplement dollars with matching benefits.	\$ 1,236,410
Increase Non-Personnel Technology Budget: Additional dollars to the technology department non-personnel budget line due to the delay in student laptop refresh.	\$ 100,000
Increase Non-Personnel Operations Budget: Additional dollars to the operations non-personnel unfunded request. The request is for approx. 75% of the Operation unfunded request (which totaled request is \$2,276,967). Items include but not limited to supplies and materials for routine and preventive maintenance.	\$ 1,700,000

# Local Investment Request Above Funding Formula- Itemized

Description	Projected Cost
Bilingual Interpretative Technology: Purchase two-way technology for interactive services in schools to improve communication for Multi-Lingual Families.	\$ 133,000
Curriculum Adoption: Monies for purchase of supplemental digital materials, printing cost, and district labor for the build out of full instructional units (i.e. UPO development, student resources in print etc.).	\$ 1,751,555
Central Office Study: Provide one-time funds to support for a comprehensive central office study to evaluated organization structure, governance, operational effectiveness, programmatic support, resource utilization and alignment with district goals, Board policy and best practices in K-12 public schools.	\$ 194,444
Increase Non-Personnel Instructional Support Budget: Funds for summer school transportation; Performing Arts equipment; EC funds for Project Dream; textbooks for College & Career Promise; Pre-K curriculum; math printed curriculum; world language printed curriculum etc.	\$ 743,111
Increase School Instructional Supply Allotment: Increase school instructional allotment at a per pupil rate above the state allotment amount to the FY 25 level.	\$ 1,151,927
Charter School Revenue Increase Portion	\$ 3,016,811
<b>Increase in Total County Appropriation</b>	<b>\$ 33,520,125</b>

# 2026-2027 Recommended County Appropriation Request

General County Appropriation	\$ 151,871,357
Article 46 Supplement	20,183,234
County Appropriation - Capital Outlay	5,701,456
2026-2027 Proposed County Appropriation	<u>\$ 177,756,047</u>
2026-2027 Additional County Request	\$ 33,520,125
<u>2026-2027 District County Request</u>	<u>\$ 211,276,172</u>
Fines and Forfeitures	2,000,000
2026-2027 Proposed Local Current Expense Fund Budget	<u>\$ 213,276,172</u>

# Next Steps

- WS/FCS Board approves the Local Appropriation Request for County Commissioners
- Superintendent presents the recommended budget to the County Manager
- County Manager presents the county's recommended budget
- County Commissioner approves the FY 27 Budget including local appropriation for WS/FCS
- Based on DPI planning allotments and estimated/projected revenues, the Superintendent presents a FY 27 Budget Resolution for Board approval
- Board of Education approves FY 27 Budget Resolution prior to June 30