

WPCS Budget Detailed	FY2024 Adopted	FY2024 3rd Interim	FY2024 Amended	FY2025 Proposed	FY24 Amend vs. FY25
GENERAL FUND					
BUDGET BALANCE CARRY FORWARD	946,000	988,648	988,648	1,222,428	233,780
CORE KNOWLEDGE REVENUE					-
EARNINGS ON INVESTMENT	20,000	60,000	75,000	40,000	(35,000)
CONTRIBUTIONS/DONATIONS		34,000	35,200	105,000	69,800
OTHER LOCAL REVENUE		10,850	13,100	5,500	(7,600)
SALARY APPORTIONMENT	2,457,000	2,449,900	2,451,000	2,707,000	256,000
ENTITLEMENT	1,278,000	1,403,000	1,428,000	1,408,000	(20,000)
TRANSPORTATION SUPPORT	198,000	160,000	160,000	160,000	-
BENEFIT SUPPORT	493,000	491,000	491,000	564,400	73,400
OTHER STATE SUPPORT	91,000	92,000	88,400	92,000	3,600
REMEDATION					-
PROFESSIONAL DEVELOPMENT	28,200	28,000	28,900	28,900	-
CHARTER SCHOOL FACILITIES REVENUE	226,000	231,000	231,000	243,000	12,000
LEADERSHIP PREMIUM					-
LITERACY STATE PMT	180,000	213,600	213,600	200,000	(13,600)
LOTTERY / FACILITIES MATCH	51,000	52,680	52,680	52,680	-
OTHER FEDERAL REVENUE					-
LOAN PROCEEDS		332,000	342,000		(342,000)
TRANSFER FROM OTHER FUNDS					-
**TOTAL REVENUE	5,968,200	6,546,678	6,598,528	6,828,908	230,380
ELEMENTARY TEACHER SALARIES	1,000,900	978,400	978,400	1,004,900	26,500
LEADERSHIP AWARD - TEACHERS	7,600	2,200	2,200	2,200	-
CORE KNOWLEDGE SALARIES					-
CLASSIFIED STAFF SALARIES	192,200	146,300	146,300	104,700	(41,600)
ELEMENTARY SUBSTITUTE SALARIES	16,000	18,000	18,000	18,000	-
PERSI BENEFITS	136,300	133,700	133,700	140,300	6,600
FICA/MEDICARE BENEFITS	90,500	84,700	84,700	84,900	200
INSURANCE BENEFITS	136,200	125,200	125,200	134,200	9,000
PURCHASED SERVICES					-
PROFESSIONAL DEVELOPMENT					-
ELEMENTARY SUPPLIES	25,000	24,700	24,700	24,700	-
LITERACY TRAINING AND SUPPLIES	10,000	44,200	44,200	35,900	(8,300)
ELEMENTARY TEXTBOOKS	24,600	26,200	26,200	26,200	-
**TOTAL ELEMENTARY PROGRAM					
SECONDARY TEACHER SALARIES	585,000	582,600	587,100	658,700	71,600
LEADERSHIP AWARDS - SECONDARY	4,000	-	-	-	-
CLASSIFIED STAFF	86,200	93,100	93,100	57,200	(35,900)
SUBSTITUTE TEACHER SALARIES	12,000	10,000	10,000	10,000	-
PERSI BENEFITS	79,100	76,000	76,000	91,200	15,200
FICA/MEDICARE BENEFITS	51,400	51,700	51,700	54,700	3,000
INSURANCE BENEFITS	84,800	67,200	67,200	77,900	10,700
SICK LEAVE					-
PURCHASED SERVICES/TRAVEL					-

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PROFESSIONAL DEVELOPMENT					-
SECONDARY SUPPLIES	25,000	35,000	35,000	25,000	(10,000)
GRANT SUPPLIES		5,000	5,500	5,000	(500)
ONLINE PROGRAM EXPENSE	25,000	15,000	8,700	8,700	-
SECONDARY TEXTBOOKS	12,200	28,000	28,000	20,000	(8,000)
SECONDARY EQUIPMENT PURCHASES					-
**TOTAL SECONDARY PROGRAM					-
SALARIES - EXCEPTIONAL CHIL	65,000	81,500	81,500	82,700	1,200
BENEFITS - EXCEPTIONAL CHILD	14,400	28,600	28,600	30,300	1,700
TRAVEL/TRAINING - EXCEPT CHILD					-
CONTRACTED SERVICES					-
**TOTAL EXCEPTIONAL CHILD EXPENSE					-
SALARIES - SCHOOL ACTIVITIES	15,200	25,000	25,000	25,000	-
BENEFITS - SCHOOL ACTIVITIES	3,000	5,500	5,500	5,500	-
TRAVEL - SCHOOL ACTIVITIES					-
SUPPLIES - SCHOOL ACTIVITIES					-
EQUIPMENT - SCHOOL ACTIVITIES					-
**TOTAL SCHOOL ACTIVITIES PROG					-
LEGAL FEES - BOARD OF ED	7,500	7,500	5,500	5,500	-
BOARD TRAINING - NATIONAL COI	6,600	6,600	6,600	6,600	-
OTHER EXPENSES - BOARD OF ED	7,000	7,000	10,000	7,000	(3,000)
LEGAL PUB/ADVERTISEMENT	700	700	700	700	-
INSURANCE / DIRECTORS					-
**TOTAL BOARD OF EDUCATION					-
EXPANSION SERVICES - DISTRICT					-
AUTHORIZER FEE	11,000	10,000	10,000	10,000	-
AUDIT FEES	10,500	8,800	8,800	10,300	1,500
COPIER LEASE	16,000	16,000	16,000	16,000	-
SALARIES - ADMINISTRATION	332,300	332,300	332,300	352,300	20,000
SALARIES - ADMIN CLASSIFIED	167,500	185,000	185,000	236,700	51,700
PERSI BENEFITS	60,900	62,400	62,400	72,300	9,900
FICA - M/CARE	38,300	39,300	39,300	45,100	5,800
INSURANCE BENEFITS	58,300	59,300	59,300	59,300	-
SICK LEAVE - ADMINISTRATION					-
PURCHASED SERVICES - ADMINIST	28,000	30,000	33,000	33,000	-
OVER/SHORT					-
MEMBERSHIP DUES LICENSING AI	22,000	22,000	22,000	22,000	-
PROFESSIONAL DEVELOPMENT	28,000	20,000	5,000	5,000	-
STAMPS AND COMMUNICATION F	1,500	2,500	2,500	2,500	-
ADVERTISING	15,000	15,000	15,000	15,000	-
SUPPLIES - ADMINISTRATION	8,500	8,500	8,500	8,500	-
ACCOUNTING SERVICES AND PROC	5,000	5,300	6,000	6,000	-

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Budget Detailed	Adopted	Interim	Amended	Proposed	vs. FY25
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**TOTAL ADMINISTRATION					-
BUILDING CARE SALARIES	26,800	29,000	29,000	26,300	(2,700)
BUILDING CARE - BENEFITS	8,500	8,500	8,500	9,100	600
UTILITIES - ELECTRICITY	46,000	42,000	42,000	42,000	-
UTILITIES - WATER/SEWER	18,000	14,000	14,000	14,000	-
UTILITIES - NAT GAS	6,500	10,000	10,400	10,400	-
TELEPHONE	5,000	2,000	2,000	2,000	-
BUILDING LEASE	65,000	115,300	115,300	6,000	(109,300)
PROPERTY LEASE	97,000	122,000	122,000	20,000	(102,000)
CONTRACTED SERVICES - BUILDING	55,000	58,000	58,000	65,000	7,000
CUSTODIAL SUPPLIES	15,400	13,000	15,000	15,000	-
WORKERS COMPENSATION INSUR	32,000	36,600	36,600	39,000	2,400
PROPERTY/LIABILITY INS	21,000	23,700	23,700	43,000	19,300
					-
**TOTAL BUILDING CARE PROGRAM					-
LAND IMPROVEMENTS					-
MAINTENANCE - SALARIES	26,800	43,500	43,500	26,700	(16,800)
MAINTENANCE - BENEFITS	8,500	12,600	12,600	9,200	(3,400)
SECURITY/SAFETY - SUPPLIES	7,200	9,300	9,300	10,000	700
SECURITY/SAFETY - PURCHASE SER	2,000				-
MAINTENANCE-BUILDING REPAIRS	32,000	25,000	25,000	25,000	-
MAINTENANCE - SUPPLIES	39,000	18,000	18,000	18,000	-
MAINTENANCE - GROUNDS	37,000	37,500	37,500	17,500	(20,000)
					-
**TOTAL MAINTENANCE PROGRAM					-
TRANSPORTATION - CONTRACTED	272,000	250,000	250,000	255,000	5,000
FIELD TRIP TRANSPORTION					-
ACTIVITIES TRANSPORTATION		450	450		(450)
					-
**TOTAL TRANSPORTATION					-
SITE IMPROVEMENT		458,000	458,000	100,000	(358,000)
LOAN PAYMENT - PRINCIPAL					-
LOAN PAYMENT - INTEREST	288,000	288,000	288,000	781,200	493,200
TRANSFER TO OTHER FUNDS	158,300	181,800	234,900	267,530	32,630
CONTINGENCY RESERVE	-	-	-	-	-
					-
**TOTAL OTHER SERVICES					-
					-
***TOTAL EXPENDITURES	4,793,200	5,324,250	5,368,150	5,443,630	75,480
					-
FUND BALANCE - GENERAL FUND	1,175,000	1,222,428	1,230,378	1,385,278	154,900
	229,000	233,780	241,730	162,850	(78,880)
TECHNOLOGY FUND					-
					-
BUDGET BALANCE CARRY FORWARD		1,689	1,689		(1,689)
REVENUE - TECHNOLOGY	111,200	113,550	113,550	104,000	(9,550)

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REVENUE - e-rate/broadband					-
**TOTAL REVENUE					-
SALARIES-TECHNOLOGY					-
FICA / MEDICARE TECHNOLOGY					-
PURCHASED SERVICES - TECH	53,000	48,300	48,300	50,600	2,300
SUPPLIES - TECHNOLOGY	58,200	66,939	66,939	53,400	(13,539)
EQUIPMENT - TECHNOLOGY					-
***TOTAL EXPENDITURES					-
SAFE AND DRUG FREE SCHOOLS FUND					-
BUDGET BALANCE CARRY FORWARD					-
REVENUE - SAFE DRUG FREE SCHO	8,800	132,110	132,110	8,900	(123,210)
**TOTAL REVENUE					-
SALARIES - SAFE DRUG FREE SCHOOLS					-
BENEFITS - SAFE DRUG FREE SCHOOLS					-
PURCHASED SERVICES - SAFE DRUG	500	8,400	8,400	2,000	(6,400)
SUPPLIES - SAFE DRUG FREE SCHO	8,300	123,710	123,710	6,900	(116,810)
EQUIPMENT - SAFE DRUG FREE SCHOOLS					-
***TOTAL EXPENDITURES					-
TITLE I FUND					-
BUDGET BALANCE CARRY FORWARD		16,406	16,406	8,000	(8,406)
REVENUE - TITLE I	92,000	93,013	93,013	93,000	(13)
TRANSFER IN					-
**TOTAL REVENUE					-
SALARIES - TITLE I					-
TITLE 1 CLASSIFIED SALARIES	69,000	79,000	79,000	68,100	(10,900)
BENEFITS - TITLE I	22,200	27,050	16,269	16,400	131
PURCHASED SERVICES - TITLE I	-	850	11,350	15,200	3,850
HOMELESS	-	100	100	100	-
PARENT ENGAGEMENT	-	200	200	200	-
SUPPLIES - TITLE I	800	2,219	2,500	1,000	(1,500)
EQUIPMENT - TITLE I	-	-	-	-	-
TRANSFER TO OTHER FUNDS	-	-	-	-	-
***TOTAL EXPENDITURES					-
ESSER FUND					-
BUDGET BALANCE CARRY FORWARD					-
REVENUE - ESSER		36,241	36,241		(36,241)

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**TOTAL REVENUE					-
					-
SALARIES - ESSER		8,750	8,750		(8,750)
BENEFITS - ESSER		802	802		(802)
PURCHASED SERVICES - ESSER		4,404	4,404		(4,404)
SUPPLIES - ESSER		22,285	22,285		(22,285)
					-
***TOTAL EXPENDITURES					-
		-	-		-
IDEA PART B FUND					-
BUDGET BALANCE CARRY FORWARD					-
REVENUE - SPED	126,000	108,416	108,416	102,000	(6,416)
					-
**TOTAL REVENUE					-
					-
SALARIES - SPED	59,200	46,402	50,100	43,000	(7,100)
BENEFITS & PERSI SPED	26,700	20,990	20,990	21,500	510
CONTRACT SERVICES - MEDICAID /	39,500	36,586	31,326	36,000	4,674
SUPPLIES - SPED	600	4,438	6,000	1,500	(4,500)
Administration Software Spec Ed	-	-	-	-	-
EQUIPMENT - SPED					-
					-
***TOTAL EXPENDITURES					-
		-	-	-	-
MEDICAID					-
BUDGET BALANCE CARRY FORWARD					-
REVENUE / MEDICAID	270,000	320,000	230,000	260,000	30,000
TRANSFER FROM OTHER ACCOUNT	148,500	171,200	226,300	240,300	14,000
					-
**TOTAL REVENUE					-
					-
SALARIES / MEDICAID	216,600	264,100	252,300	261,500	9,200
BENEFITS / MEDICAID	91,900	92,700	103,000	137,800	34,800
PURCHASED SERVICES / MEDICAID	26,000	26,000	26,000	26,000	-
PURCHASED SERVICES / MATCH	84,000	108,400	75,000	75,000	-
SUPPLIES / MEDICAID	-	-	-	-	-
TRANSFERS TO OTHER FUNDS					-
					-
***TOTAL EXPENDITURES					-
		-	-	-	-
TITLE IV FUND					-
BUDGET BALANCE CARRY FORWARD		50	50		(50)
REVENUE - TITLE IV	10,000	10,000	10,000	10,000	-
					-
**TOTAL REVENUE					-
					-

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SALARIES - TITLE IV	3,600	5,195	5,195	5,400	205
BENEFITS - TITLE IV	1,100	550	550	1,100	550
PURCHASED SERVICES - TITLE IV	3,000	3,985	3,985	2,485	(1,500)
SUPPLIES - TITLE IV	2,300	320	320	1,015	695
EQUIPMENT - TITLE IV					-
***TOTAL EXPENDITURES					-
FUND BALANCE - TITLE IV					-
TEACHER IMPROVEMENT FUND					-
BUDGET BALANCE CARRY FORWARD		208	208	2,000	1,792
REVENUE - TEACHER IMPROVEME	17,500	17,575	17,575	17,575	-
TRANFERS IN - TEACHER IMPROVEMENT					-
**TOTAL REVENUE					-
SALARIES - TEACHER IMPROVEMENT					-
BENEFITS - TEACHER IMPROVEMENT					-
PURCHASED SERVICES - TEACH IM	8,000	14,000	14,000	14,000	-
TRAVEL EXPENDITURES	6,000	3,500	3,500	3,500	-
SUPPLIES - TEACHER IMPROVEMEI	3,500	283	283	2,075	1,792
EQUIPMENT - TEACHER IMPROVEMENT					-
TRANSFER OUT - TITLE II					-
***TOTAL EXPENDITURES					-
FOOD SERVICE FUND					-
BUDGET BALANCE CARRY FORWAI	-	-	-	53,070	53,070
EARNINGS ON INVESTMENT					-
REVENUE - CHILD LUNCHES	77,000	77,000	79,400	81,400	2,000
REVENUE - ADULT LUNCHES					-
OTHER FOOD SALES			130		(130)
FOOD SERVICE - STATE REIMB.	156,000	150,000	162,100	150,000	(12,100)
USDA ENTITLEMENT	14,000	14,000	14,000	14,000	-
Transfers In	9,800	10,600	8,600	27,230	18,630
**TOTAL REVENUE					-
SALARIES - FOOD SERVICE	128,800	128,700	133,000	133,400	400
BENEFITS - FOOD SERVICE	44,400	44,200	43,500	47,900	4,400
FICA - SS AND MEDICARE	9,800	10,600	8,600	10,200	1,600
PURCHASED SERVICES - FOOD SER	12,000	8,000	10,200	10,200	-
FOOD PURCHASES	82,000	94,000	103,500	105,500	2,000
OTHER SUPPLIES - FOOD SERVICE	5,200	5,200	4,500	4,500	-
USDA ENTITLEMENT USAGE	14,000	14,000	14,000	14,000	-

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EQUIPMENT - FOOD SERVICE	1,500	1,500	-	-	-
TRANSFER OUT					-
***TOTAL EXPENDITURES					-
	(40,900)	(54,600)	(53,070)	-	53,070
TRANSFER TO OTHER FUNDS					-
***TOTAL EXPENDITURES					-