

WPCS Budget Detailed	FY2024 Audit	FY2025 Adopted	FY2025 Amended	FY2025 Nov 22, 24	YTD % FY25	FY25 vs. Amended
GENERAL FUND						
BUDGET BALANCE CARRY FORWARD		1,222,428	1,473,101		0%	250,673
CORE KNOWLEDGE REVENUE	-			-		-
EARNINGS ON INVESTMENT	82,057	40,000	55,000	37,214	68%	15,000
CONTRIBUTIONS/DONATIONS	37,270	105,000	6,200	6,189	100%	(98,800)
OTHER LOCAL REVENUE	100,462	5,500	180,500	180,526	100%	175,000
SALARY APPORTIONMENT	2,451,243	2,707,000	2,725,000	2,238,265	82%	18,000
ENTITLEMENT	1,499,335	1,408,000	1,408,000	-	0%	-
TRANSPORTATION SUPPORT	191,654	160,000	160,000	-	0%	-
BENEFIT SUPPORT	491,639	564,400	569,000	-	0%	4,600
OTHER STATE SUPPORT	88,375	92,000	92,000	11,527	13%	-
REMEDICATION	-			-		-
PROFESSIONAL DEVELOPMENT	28,947	28,900	28,900	-	0%	-
CHARTER SCHOOL FACILITIES REVE	229,252	243,000	243,000	-	0%	-
LEADERSHIP PREMIUM	-			-		-
LITERACY STATE PMT	213,605	200,000	200,000	128,037	64%	-
LOTTERY / FACILITIES MATCH	52,684	52,680	52,680	-	0%	-
OTHER FEDERAL REVENUE	-			-		-
LOAN PROCEEDS	-			-		-
TRANSFER FROM OTHER FUNDS	-			-		-
**TOTAL REVENUE	5,466,523	6,828,908	7,193,381	2,601,758	36%	364,473
ELEMENTARY TEACHER SALARIES	979,451	1,004,900	1,022,100	250,193	24%	17,200
LEADERSHIP AWARD - TEACHERS	2,304	2,200	2,200	-	0%	-
CORE KNOWLEDGE SALARIES	-			-		-
CLASSIFIED STAFF SALARIES	196,164	104,700	103,100	39,994	39%	(1,600)
ELEMENTARY SUBSTITUTE SALARIES	60,625	18,000	18,000	2,938	16%	-
PERSI BENEFITS	142,298	140,300	144,100	38,090	26%	3,800
FICA/MEDICARE BENEFITS	80,594	84,900	86,100	28,236	33%	1,200
INSURANCE BENEFITS	150,346	134,200	122,400	34,005	28%	(11,800)
PURCHASED SERVICES	-			-		-
PROFESSIONAL DEVELOPMENT	-			-		-
ELEMENTARY SUPPLIES	22,842	24,700	15,000	12,120	81%	(9,700)
LITERACY TRAINING AND SUPPLIES	27,840	35,900	38,000	16,528	43%	2,100
ELEMENTARY TEXTBOOKS	26,115	26,200	29,400	29,409	100%	3,200
**TOTAL ELEMENTARY PROGRAM						-
SECONDARY TEACHER SALARIES	595,243	658,700	664,300	165,715	25%	5,600
LEADERSHIP AWARDS - SECONDARY	-	-	-	-		-
CLASSIFIED STAFF	96,511	57,200	41,100	16,118	39%	(16,100)
SUBSTITUTE TEACHER SALARIES	7,822	10,000	10,000	1,853	19%	-
PERSI BENEFITS	78,709	91,200	93,500	24,197	26%	2,300
FICA/MEDICARE BENEFITS	51,687	54,700	53,400	13,217	25%	(1,300)
INSURANCE BENEFITS	66,330	77,900	77,900	18,708	24%	-
SICK LEAVE	-			-		-
PURCHASED SERVICES/TRAVEL	-			-		-

WPCS Budget Detailed	FY2024 Audit	FY2025 Adopted	FY2025 Amended	FY2025 Nov 22, 24	YTD % FY25	FY25 vs. Amended
PROFESSIONAL DEVELOPMENT	-			-		-
SECONDARY SUPPLIES	31,399	25,000	15,000	7,312	49%	(10,000)
GRANT SUPPLIES	5,454	5,000	5,000	-	0%	-
ONLINE PROGRAM EXPENSE	8,697	8,700	8,700	3,585	41%	-
SECONDARY TEXTBOOKS	25,598	20,000	10,000	231	2%	(10,000)
SECONDARY EQUIPMENT PURCHA	-			-		-
**TOTAL SECONDARY PROGRAM						-
SALARIES - EXCEPTIONAL CHIL	81,575	82,700	73,200	18,467	25%	(9,500)
BENEFITS - EXCEPTIONAL CHILD	27,390	30,300	25,200	6,296	25%	(5,100)
TRAVEL/TRAINING - EXCEPT CHILD						-
CONTRACTED SERVICES	-			-		-
**TOTAL EXCEPTIONAL CHILD EXPENSE						-
SALARIES - SCHOOL ACTIVITIES	25,625	25,000	25,000	-	0%	-
BENEFITS - SCHOOL ACTIVITIES	5,437	5,500	5,500	242	4%	-
TRAVEL - SCHOOL ACTIVITIES	-			-		-
SUPPLIES - SCHOOL ACTIVITIES	-			-		-
EQUIPMENT - SCHOOL ACTIVITIES	-			-		-
**TOTAL SCHOOL ACTIVITIES PROG						-
LEGAL FEES - BOARD OF ED	4,142	5,500	4,000	410	10%	(1,500)
BOARD TRAINING - NATIONAL COI	-	6,600	6,600	-	0%	-
OTHER EXPENSES - BOARD OF ED	9,578	7,000	7,000	406	6%	-
LEGAL PUB/ADVERTISEMENT	554	700	700	-	0%	-
INSURANCE / DIRECTORS	-			-		-
**TOTAL BOARD OF EDUCATION						-
EXPANSION SERVICES - DISTRICT	-			-		-
AUTHORIZER FEE	10,000	10,000	10,000	-	0%	-
AUDIT FEES	8,787	10,300	10,300	8,925	87%	-
COPIER LEASE	14,710	16,000	16,000	903	6%	-
SALARIES - ADMINISTRATION	329,205	352,300	352,300	135,888	39%	-
SALARIES - ADMIN CLASSIFIED	185,233	236,700	244,400	94,121	39%	7,700
PERSI BENEFITS	63,253	72,300	75,200	28,608	38%	2,900
FICA - M/CARE	37,046	45,100	45,700	16,741	37%	600
INSURANCE BENEFITS	51,830	59,300	55,600	23,190	42%	(3,700)
SICK LEAVE - ADMINISTRATION	-			-		-
PURCHASED SERVICES - ADMINIST	33,447	33,000	33,000	3,530	11%	-
OVER/SHORT	-			-		-
MEMBERSHIP DUES LICENSING AN	18,584	22,000	24,000	22,065	92%	2,000
PROFESSIONAL DEVELOPMENT	5,073	5,000	10,000	3,572	36%	5,000
STAMPS AND COMMUNICATION F	2,308	2,500	2,500	325	13%	-
ADVERTISING	12,333	15,000	15,000	9,213	61%	-
SUPPLIES - ADMINISTRATION	6,697	8,500	35,000	6,620	19%	26,500
ACCOUNTING SERVICES AND PROC	5,402	6,000	9,000	6,365	71%	3,000

WPCS	FY2024	FY2025	FY2025	FY2025	YTD %	FY25 vs.
Budget Detailed	Audit	Adopted	Amended	Nov 22, 24	FY25	Amended
						-
**TOTAL ADMINISTRATION						-
BUILDING CARE SALARIES	25,832	26,300	32,600	17,931	55%	6,300
BUILDING CARE - BENEFITS	8,013	9,100	9,500	4,962	52%	400
UTILITIES - ELECTRICITY	40,155	42,000	42,000	15,764	38%	-
UTILITIES - WATER/SEWER	13,532	14,000	14,000	8,788	63%	-
UTILITIES - NAT GAS	10,390	10,400	10,400	493	5%	-
TELEPHONE	1,767	2,000	2,000	667	33%	-
BUILDING LEASE	114,174	6,000	6,000	6,069	101%	-
PROPERTY LEASE	121,967	20,000	20,000	3,179	16%	-
CONTRACTED SERVICES - BUILDING	44,559	65,000	85,000	17,255	20%	20,000
CUSTODIAL SUPPLIES	15,276	15,000	15,000	5,987	40%	-
WORKERS COMPENSATION INSUR	36,572	39,000	39,000	32,386	83%	-
PROPERTY/LIABILITY INS	23,628	43,000	40,000	39,293	98%	(3,000)
						-
**TOTAL BUILDING CARE PROGRAM						-
LAND IMPROVEMENTS	-			-		-
MAINTENANCE - SALARIES	43,500	26,700	32,600	3,001	9%	5,900
MAINTENANCE - BENEFITS	9,923	9,200	9,500	3,718	39%	300
SECURITY/SAFETY - SUPPLIES	9,297	10,000	10,200	10,125	99%	200
SECURITY/SAFETY - PURCHASE SER	260		2,700	2,646	98%	2,700
MAINTENANCE-BUILDING REPAIRS	21,268	25,000	25,000	4,220	17%	-
MAINTENANCE - SUPPLIES	6,267	18,000	18,000	11,065	61%	-
MAINTENANCE - GROUNDS	14,560	17,500	17,500	2,115	12%	-
						-
**TOTAL MAINTENANCE PROGRAM						-
TRANSPORTATION - CONTRACTED	249,607	255,000	275,000	115,130	42%	20,000
FIELD TRIP TRANSPORTION	-			-		-
MISC TRANSPORTATION	445		625	625	100%	625
						-
**TOTAL TRANSPORTATION						-
SITE IMPROVEMENT	370,685	100,000	175,000	89,470	51%	75,000
LOAN PAYMENT - PRINCIPAL	16,592			-		-
LOAN PAYMENT - INTEREST	59,666	781,200	781,200	390,454	50%	-
TRANSFER TO OTHER FUNDS	129,900	267,530	251,300	-	0%	(16,230)
CONTINGENCY RESERVE	-	-	-	-		-
						-
**TOTAL OTHER SERVICES						-
						-
***TOTAL EXPENDITURES	4,982,069	5,443,630	5,558,625	1,877,330	34%	114,995
						-
FUND BALANCE - GENERAL FUND	484,453	1,385,278	1,634,756	724,428	44%	249,478
	484,453	162,850	161,655	-	0%	(1,195)
TECHNOLOGY FUND						-
						-
BUDGET BALANCE CARRY FORWARD	1,689		17,140			17,140
REVENUE - TECHNOLOGY	113,824	104,000	104,000	1,872	2%	-

WPCS Budget Detailed	FY2024 Audit	FY2025 Adopted	FY2025 Amended	FY2025 Nov 22, 24	YTD % FY25	FY25 vs. Amended
REVENUE - e-rate/broadband	-			-		-
**TOTAL REVENUE						-
SALARIES-TECHNOLOGY	-			-		-
FICA / MEDICARE TECHNOLOGY	-			-		-
PURCHASED SERVICES - TECH	46,187	50,600	56,600	27,409	48%	6,000
SUPPLIES - TECHNOLOGY	52,186	53,400	64,540	41,821	65%	11,140
EQUIPMENT - TECHNOLOGY				-		-
***TOTAL EXPENDITURES						-
	17,140	-	-			-
SAFE AND DRUG FREE SCHOOLS FUND				-		-
BUDGET BALANCE CARRY FORWARD				-		-
REVENUE - SAFE DRUG FREE SCHO	132,110	8,900	8,900	-	0%	-
**TOTAL REVENUE						-
SALARIES - SAFE DRUG FREE SCHO	-			-		-
BENEFITS - SAFE DRUG FREE SCHO	-			-		-
PURCHASED SERVICES - SAFE DRUG	5,578	2,000	1,800	1,797	100%	(200)
SUPPLIES - SAFE DRUG FREE SCHO	126,533	6,900	7,100	7,138	101%	200
EQUIPMENT - SAFE DRUG FREE SC	-			-		-
***TOTAL EXPENDITURES						-
	-	-	-			-
TITLE I FUND						-
BUDGET BALANCE CARRY FORWARD	16,406	8,000	21,605			13,605
REVENUE - TITLE I	87,813	93,000	104,231	-	0%	11,231
TRANSFER IN	-			-		-
**TOTAL REVENUE						-
SALARIES - TITLE I	-			-		-
TITLE 1 CLASSIFIED SALARIES	69,334	68,100	86,479	19,756	23%	18,379
BENEFITS - TITLE I	14,939	16,400	19,400	7,425	38%	3,000
PURCHASED SERVICES - TITLE I	850	15,200	10,088	7,417	74%	(5,112)
HOMELESS	-	100	100	-	0%	-
PARENT ENGAGEMENT	197	200	200	-	0%	-
SUPPLIES - TITLE I	2,494	1,000	9,569	5,809	61%	8,569
EQUIPMENT - TITLE I	-	-	-	-		-
TRANSFER TO OTHER FUNDS	-	-	-			-
***TOTAL EXPENDITURES	16,406	-	-			-
ESSER FUND						-
BUDGET BALANCE CARRY FORWARD						-
REVENUE - ESSER	45,830		17,631	15,814	90%	17,631

WPCS Budget Detailed	FY2024 Audit	FY2025 Adopted	FY2025 Amended	FY2025 Nov 22, 24	YTD % FY25	FY25 vs. Amended
						-
**TOTAL REVENUE						-
						-
SALARIES - ESSER	19,500		9,719	17,943	185%	9,719
BENEFITS - ESSER	802		1,267	2,584	204%	1,267
PURCHASED SERVICES - ESSER	14,933		6,645	6,645	100%	6,645
SUPPLIES - ESSER	10,595			-		-
						-
***TOTAL EXPENDITURES						-
	-		-			-
IDEA PART B FUND						-
BUDGET BALANCE CARRY FORWARD			14,442			14,442
REVENUE - SPED	93,974	102,000	111,507	-	0%	9,507
						-
**TOTAL REVENUE						-
						-
SALARIES - SPED	44,763	43,000	59,597	19,804	33%	16,597
BENEFITS & PERSI SPED	19,781	21,500	27,900	8,755	31%	6,400
CONTRACT SERVICES - MEDICAID /	24,991	36,000	36,000	7,778	22%	-
SUPPLIES - SPED	4,438	1,500	2,452	1,261	51%	952
Administration Software Spec Ed	-	-	-	-		-
EQUIPMENT - SPED						-
						-
***TOTAL EXPENDITURES						-
	-	-	-			-
MEDICAID						-
BUDGET BALANCE CARRY FORWARD						-
REVENUE / MEDICAID	248,332	260,000	260,000	50,504	19%	-
TRANSFER FROM OTHER ACCOUNT	83,164	240,300	240,300	-	0%	-
						-
**TOTAL REVENUE						-
						-
SALARIES / MEDICAID	152,653	261,500	261,500	98,079	38%	-
BENEFITS / MEDICAID	69,675	137,800	137,800	41,708	30%	-
PURCHASED SERVICES / MEDICAID	26,003	26,000	26,000	7,362	28%	-
PURCHASED SERVICES / MATCH	83,164	75,000	75,000	35,000	47%	-
SUPPLIES / MEDICAID	-	-	-	-		-
TRANSFERS TO OTHER FUNDS						-
						-
***TOTAL EXPENDITURES						-
	-	-	-			-
TITLE IV FUND						-
BUDGET BALANCE CARRY FORWARD						-
REVENUE - TITLE IV	10,047	10,000	10,000	-	0%	-
						-
**TOTAL REVENUE						-
						-

WPCS Budget Detailed	FY2024 Audit	FY2025 Adopted	FY2025 Amended	FY2025 Nov 22, 24	YTD % FY25	FY25 vs. Amended
SALARIES - TITLE IV	4,830	5,400	3,600	-	0%	(1,800)
BENEFITS - TITLE IV	915	1,100	700	-	0%	(400)
PURCHASED SERVICES - TITLE IV	3,985	2,485	4,095	2,594	63%	1,610
SUPPLIES - TITLE IV	316	1,015	1,605	51	3%	590
EQUIPMENT - TITLE IV						-
***TOTAL EXPENDITURES						-
FUND BALANCE - TITLE IV	-	-	-			-
TEACHER IMPROVEMENT FUND						-
BUDGET BALANCE CARRY FORWARD		2,000	6,077		0%	4,077
REVENUE - TEACHER IMPROVEME	11,673	17,575	18,733	-	0%	1,158
TRANFERS IN - TEACHER IMPROVEMENT						-
**TOTAL REVENUE						-
SALARIES - TEACHER IMPROVEME	-			9,000		-
BENEFITS - TEACHER IMPROVEME	-			1,902		-
PURCHASED SERVICES - TEACH IMI	8,423	14,000	18,912	4,562	24%	4,912
TRAVEL EXPENDITURES	3,250	3,500	5,624	2,492	44%	2,124
SUPPLIES - TEACHER IMPROVEME	-	2,075	274	-	0%	(1,801)
EQUIPMENT - TEACHER IMPROVEMENT						-
TRANSFER OUT - TITLE II						-
***TOTAL EXPENDITURES	-	-	-			-
FOOD SERVICE FUND						-
BUDGET BALANCE CARRY FORWAR	-	53,070	77,977			24,907
EARNINGS ON INVESTMENT						-
REVENUE - CHILD LUNCHES	91,937	81,400	81,400	20,941	26%	-
REVENUE - ADULT LUNCHES	-			-		-
OTHER FOOD SALES	127			-		-
FOOD SERVICE - STATE REIMB.	162,097	150,000	170,000	28,821	17%	20,000
USDA ENTITLEMENT	18,756	14,000	18,000	5,062	28%	4,000
Transfers In	10,100	27,230	11,000	-	0%	(16,230)
**TOTAL REVENUE						-
SALARIES - FOOD SERVICE	131,808	133,400	138,600	37,958	27%	5,200
BENEFITS - FOOD SERVICE	43,286	47,900	46,900	17,863	38%	(1,000)
FICA - SS AND MEDICARE	8,457	10,200	11,000	3,610	33%	800
PURCHASED SERVICES - FOOD SER	10,074	10,200	10,200	5,429	53%	-
FOOD PURCHASES	103,528	105,500	116,600	42,275	36%	11,100
OTHER SUPPLIES - FOOD SERVICE	4,401	4,500	4,500	2,137	47%	-
USDA ENTITLEMENT USAGE	18,756	14,000	18,000	-	0%	4,000

WPCS Budget Detailed	FY2024 Audit	FY2025 Adopted	FY2025 Amended	FY2025 Nov 22, 24	YTD % FY25	FY25 vs. Amended
EQUIPMENT - FOOD SERVICE	-	-	-	-	-	-
TRANSFER OUT	-					-
***TOTAL EXPENDITURES	(37,292)	-	12,577			12,577
BOND REDEMPTION & INTEREST						
EARNINGS ON INVESTMENTS	47,527			-		
TRANSFER FROM OTHER FUNDS	1,569,154		781,200	-		
**TOTAL REVENUE	1,616,680			-		
INTEREST PAYMENT	465,124			-		
TRANSFER TO OTHER FUNDS	-			-		
***TOTAL EXPENDITURES	465,124			-		
CAPITAL CONSTRUCTION						
EARNINGS ON INVESTMENTS	223,412			-		
PROCEEDS FROM BOND	14,875,788			-		
**TOTAL REVENUE	15,099,201			-		
BUILDING COSTS - CAPITAL PROJECTS	7,126,117		3,420,709	-		
PRINCIPAL PAYMENT	2,314,034			-		
BOND ISSUANCE COSTS	705,823			-		
TRANSFER TO OTHER FUNDS	1,532,518			-		
***TOTAL EXPENDITURES	11,678,492			-		

WPCS
Budget Detailed

FY2024
Audit

FY2025
Adopted

FY2025
Amended

FY2025
Nov 22, 24

YTD %
FY25

FY25 vs.
Amended
