

WPCS Budget Detailed	FY2025 Amended	FY2025 3rd Interim	FY2025 Amended 2.0	FY2026 Proposed	FY Amend vs FY26
GENERAL FUND					
BUDGET BALANCE CARRY FORWARD	1,473,101	1,473,101	1,473,101	1,604,023	130,922
CORE KNOWLEDGE REVENUE					-
EARNINGS ON INVESTMENT	55,000	90,000	102,800	55,000	(47,800)
CONTRIBUTIONS/DONATIONS	6,200	10,000	10,000	5,000	(5,000)
OTHER LOCAL REVENUE	180,500	202,000	217,600	5,500	(212,100)
SALARY APPORTIONMENT	2,725,000	2,725,000	2,725,000	3,084,000	359,000
ENTITLEMENT	1,408,000	1,408,000	1,449,000	1,537,000	88,000
TRANSPORTATION SUPPORT	160,000	160,000	225,120	172,000	(53,120)
BENEFIT SUPPORT	569,000	569,000	569,000	643,200	74,200
OTHER STATE SUPPORT	92,000	92,000	94,200	95,000	800
REMEDICATION					-
PROFESSIONAL DEVELOPMENT	28,900	28,900	29,780	30,900	1,120
CHARTER SCHOOL FACILITIES REVENUE	243,000	243,000	247,000	257,500	10,500
LEADERSHIP PREMIUM					-
LITERACY STATE PMT	200,000	224,830	249,300	210,300	(39,000)
LOTTERY / FACILITIES MATCH	52,680	52,680			-
OTHER FEDERAL REVENUE					-
LOAN PROCEEDS					-
TRANSFER FROM OTHER FUNDS					-
					-
**TOTAL REVENUE	7,193,381	7,278,511	7,391,901	7,699,423	307,522
					-
ELEMENTARY TEACHER SALARIES	1,022,100	1,041,100	1,011,500	1,071,500	60,000
LEADERSHIP AWARD - TEACHERS	2,200	2,200	2,200	2,200	-
CORE KNOWLEDGE SALARIES					-
CLASSIFIED STAFF SALARIES	103,100	103,100	129,000	99,600	(29,400)
ELEMENTARY SUBSTITUTE SALARIES	18,000	18,000	26,900	18,000	(8,900)
PERSI BENEFITS	144,100	144,100	150,700	151,700	1,000
FICA/MEDICARE BENEFITS	86,100	87,600	88,500	89,600	1,100
INSURANCE BENEFITS	122,400	122,400	123,100	136,800	13,700
PURCHASED SERVICES					-
PROFESSIONAL DEVELOPMENT					-
ELEMENTARY SUPPLIES	15,000	20,000	22,700	22,700	-
LITERACY TRAINING AND SUPPLIES	38,000	38,000	46,800	38,500	(8,300)
ELEMENTARY TEXTBOOKS	29,400	29,400	29,400	29,400	-
					-
**TOTAL ELEMENTARY PROGRAM					-
SECONDARY TEACHER SALARIES	664,300	664,300	654,600	809,600	155,000
LEADERSHIP AWARDS - SECONDARY	-	-	-		-
CLASSIFIED STAFF	41,100	41,100	30,750	44,800	14,050
SUBSTITUTE TEACHER SALARIES	10,000	10,000	11,700	11,700	-
PERSI BENEFITS	93,500	94,500	92,000	114,200	22,200
FICA/MEDICARE BENEFITS	53,400	54,000	50,300	65,200	14,900
INSURANCE BENEFITS	77,900	81,800	66,900	94,800	27,900
SICK LEAVE					-
PURCHASED SERVICES/TRAVEL					-
PROFESSIONAL DEVELOPMENT					-
SECONDARY SUPPLIES	15,000	20,000	28,400	28,400	-
GRANT SUPPLIES	5,000	5,000	-	5,000	5,000
ONLINE PROGRAM EXPENSE	8,700	8,700	7,000	7,000	-

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SECONDARY TEXTBOOKS	10,000	10,000	230	20,000	19,770
SECONDARY EQUIPMENT PURCHASES					-
					-
**TOTAL SECONDARY PROGRAM					-
SALARIES - EXCEPTIONAL CHIL	73,200	73,200	73,200	76,300	3,100
BENEFITS - EXCEPTIONAL CHILD	25,200	25,200	25,200	25,800	600
TRAVEL/TRAINING - EXCEPT CHILD					-
CONTRACTED SERVICES					-
					-
**TOTAL EXCEPTIONAL CHILD EXPENSE					-
SALARIES - SCHOOL ACTIVITIES	25,000	25,000	21,300	26,000	4,700
BENEFITS - SCHOOL ACTIVITIES	5,500	5,500	6,000	6,000	-
TRAVEL - SCHOOL ACTIVITIES					-
SUPPLIES - SCHOOL ACTIVITIES					-
EQUIPMENT - SCHOOL ACTIVITIES					-
					-
**TOTAL SCHOOL ACTIVITIES PROG					-
					-
LEGAL FEES - BOARD OF ED	4,000	4,000	12,000	4,000	(8,000)
BOARD TRAINING - NATIONAL COI	6,600	6,600	-	6,600	6,600
OTHER EXPENSES - BOARD OF ED	7,000	7,000	5,500	5,500	-
LEGAL PUB/ADVERTISEMMENT	700	700	700	700	-
INSURANCE / DIRECTORS					-
					-
**TOTAL BOARD OF EDUCATION					-
EXPANSION SERVICES - DISTRICT					-
AUTHORIZER FEE	10,000	10,000	10,000	10,000	-
AUDIT FEES	10,300	12,100	12,100	12,400	300
COPIER LEASE	16,000	16,000	9,500	9,500	-
SALARIES - ADMINISTRATION	352,300	352,300	352,300	360,700	8,400
SALARIES - ADMIN CLASSIFIED	244,400	244,400	235,500	263,200	27,700
SUBSTITUTE ADMIN SALARIES			31,900		(31,900)
PERSI BENEFITS	75,200	75,200	77,500	80,100	2,600
FICA - M/CARE	45,700	45,700	44,600	47,700	3,100
INSURANCE BENEFITS	55,600	55,600	59,400	58,900	(500)
SICK LEAVE - ADMINISTRATION					-
PURCHASED SERVICES - ADMINIST	33,000	33,000	54,500	44,500	(10,000)
OVER/SHORT					-
MEMBERSHIP DUES LICENSING AI	24,000	24,000	22,400	24,000	1,600
PROFESSIONAL DEVELOPMENT	10,000	10,000	6,000	31,000	25,000
STAMPS AND COMMUNICATION F	2,500	2,500	1,000	2,500	1,500
ADVERTISING	15,000	15,000	15,000	15,000	-
SUPPLIES - ADMINISTRATION	35,000	25,000	19,000	19,000	-
ACCOUNTING SERVICES AND PRO	9,000	9,000	9,000	9,000	-
					-
**TOTAL ADMINISTRATION					-
BUILDING CARE SALARIES	32,600	32,600	27,400	32,900	5,500
BUILDING CARE - BENEFITS	9,500	9,500	7,800	9,600	1,800
UTILITIES - ELECTRICITY	42,000	42,000	42,000	42,000	-
UTILITIES - WATER/SEWER	14,000	14,000	14,000	14,000	-
UTILITIES - NAT GAS	10,400	10,400	10,400	10,400	-

WPCS	FY2025	FY2025 3rd	FY2025	FY2026	FY Amend
Budget Detailed	Amended	Interim	Amended 2.0	Proposed	vs FY26
TELEPHONE	2,000	2,000	2,000	2,000	-
BUILDING LEASE	6,000	6,000	6,000	-	(6,000)
PROPERTY LEASE	20,000	20,000	34,000	-	(34,000)
CONTRACTED SERVICES - BUILDING	85,000	85,000	67,500	70,800	3,300
CUSTODIAL SUPPLIES	15,000	15,000	13,600	14,500	900
WORKERS COMPENSATION INSURANCE	39,000	39,000	32,400	33,700	1,300
PROPERTY/LIABILITY INSURANCE	40,000	40,000	39,300	40,900	1,600
					-
**TOTAL BUILDING CARE PROGRAM					-
LAND IMPROVEMENTS					-
MAINTENANCE - SALARIES	32,600	32,600	27,500	32,900	5,400
MAINTENANCE - BENEFITS	9,500	9,500	11,300	9,600	(1,700)
SECURITY/SAFETY - SUPPLIES	10,200	13,000	11,300	7,600	(3,700)
SECURITY/SAFETY - PURCHASE SERVICE	2,700	3,100	3,100	3,100	-
MAINTENANCE-BUILDING REPAIRS	25,000	21,000	15,000	21,000	6,000
MAINTENANCE - SUPPLIES	18,000	22,000	22,000	22,000	-
MAINTENANCE - GROUNDS	17,500	17,500	22,500	22,500	-
					-
**TOTAL MAINTENANCE PROGRAM					-
TRANSPORTATION - CONTRACTED	275,000	275,000	281,150	289,000	7,850
FIELD TRIP TRANSPORTION					-
MISC TRANSPORTATION	625	1,425	1,425	1,425	-
					-
**TOTAL TRANSPORTATION					-
SITE IMPROVEMENT	175,000	207,000	410,000	100,000	(310,000)
LOAN PAYMENT - PRINCIPAL					-
LOAN PAYMENT - INTEREST	781,200	840,000	840,000	866,000	26,000
TRANSFER TO OTHER FUNDS	251,300	251,300	167,323	327,603	160,280
CONTINGENCY RESERVE	-	-	-		-
					-
**TOTAL OTHER SERVICES					-
					-
***TOTAL EXPENDITURES	5,558,625	5,681,225	5,785,278	5,972,628	187,350
					-
FUND BALANCE - GENERAL FUND	1,634,756	1,597,286	1,606,623	1,726,795	120,172
	161,655	124,185	133,522	122,772	(10,750)
TECHNOLOGY FUND					-
					-
BUDGET BALANCE CARRY FORWARD	17,140	17,140	17,140	19,000	1,860
REVENUE - TECHNOLOGY	104,000	104,000	100,670	108,400	7,730
REVENUE - e-rate/broadband					-
					-
**TOTAL REVENUE					-
					-
SALARIES-TECHNOLOGY					-
FICA / MEDICARE TECHNOLOGY					-
PURCHASED SERVICES - TECH	56,600	56,600	56,600	56,600	-
SUPPLIES - TECHNOLOGY	64,540	64,540	61,210	70,800	9,590
EQUIPMENT - TECHNOLOGY					-
					-
***TOTAL EXPENDITURES					-

WPCS Budget Detailed	FY2025 Amended	FY2025 3rd Interim	FY2025 Amended 2.0	FY2026 Proposed	FY Amend vs FY26
	-	-	-	-	-
SAFE AND DRUG FREE SCHOOLS FUND					-
BUDGET BALANCE CARRY FORWARD					-
REVENUE - SAFE DRUG FREE SCHO	8,900	8,900	9,722	8,900	(822)
					-
**TOTAL REVENUE					-
					-
SALARIES - SAFE DRUG FREE SCHOOLS					-
BENEFITS - SAFE DRUG FREE SCHOOLS					-
PURCHASED SERVICES - SAFE DRUG	1,800	1,800	1,800	1,800	-
SUPPLIES - SAFE DRUG FREE SCHO	7,100	7,100	7,922	7,100	(822)
EQUIPMENT - SAFE DRUG FREE SCHOOLS					-
					-
***TOTAL EXPENDITURES					-
	-	-	-	-	-
TITLE I FUND					-
BUDGET BALANCE CARRY FORWARD	21,605	21,605	21,605	7,000	(14,605)
REVENUE - TITLE I	104,231	104,231	104,231	103,100	(1,131)
TRANSFER IN					-
**TOTAL REVENUE					-
					-
SALARIES - TITLE I					-
TITLE 1 CLASSIFIED SALARIES	86,479	86,479	86,479	83,700	(2,779)
BENEFITS - TITLE I	19,400	19,400	25,035	17,800	(7,235)
PURCHASED SERVICES - TITLE I	10,088	10,088	6,882	7,000	118
HOMELESS	100	100	100	100	-
PARENT ENGAGEMENT	200	640	640	500	(140)
SUPPLIES - TITLE I	9,569	9,129	6,700	1,000	(5,700)
EQUIPMENT - TITLE I	-				-
TRANSFER TO OTHER FUNDS	-	-	-		-
					-
***TOTAL EXPENDITURES	-	-	-	-	-
					-
ESSER FUND					-
BUDGET BALANCE CARRY FORWARD					-
REVENUE - ESSER	17,631	28,710	34,297		(34,297)
					-
**TOTAL REVENUE					-
					-
SALARIES - ESSER	9,719	18,400	18,802		(18,802)
BENEFITS - ESSER	1,267	2,585	2,585		(2,585)
PURCHASED SERVICES - ESSER	6,645	6,875	11,830		(11,830)
SUPPLIES - ESSER		850	1,080		(1,080)
					-
***TOTAL EXPENDITURES					-
	-	-	-		-
IDEA PART B FUND					-
BUDGET BALANCE CARRY FORWARD	14,442	14,442	14,442	-	(14,442)
REVENUE - SPED	111,507	111,507	111,526	118,800	7,274
					-

WPCS Budget Detailed	FY2025 Amended	FY2025 3rd Interim	FY2025 Amended 2.0	FY2026 Proposed	FY Amend vs FY26
**TOTAL REVENUE					-
					-
SALARIES - SPED	59,597	59,597	71,254	66,400	(4,854)
BENEFITS & PERSI SPED	27,900	27,900	27,557	30,100	2,543
CONTRACT SERVICES - MEDICAID /	36,000	36,000	25,303	21,000	(4,303)
SUPPLIES - SPED	2,452	2,452	1,854	1,300	(554)
Administration Software Spec Ed	-	-	-		-
EQUIPMENT - SPED					-
					-
***TOTAL EXPENDITURES					-
	-	-	-	-	-
MEDICAID					-
BUDGET BALANCE CARRY FORWARD					-
REVENUE / MEDICAID	260,000	345,000	450,000	438,000	(12,000)
TRANSFER FROM OTHER ACCOUNT	240,300	240,300	157,923	288,000	130,077
					-
**TOTAL REVENUE					-
					-
SALARIES / MEDICAID	261,500	261,500	281,517	378,500	96,983
BENEFITS / MEDICAID	137,800	137,800	113,643	188,800	75,157
PURCHASED SERVICES / MEDICAID	26,000	26,000	27,763	27,700	(63)
PURCHASED SERVICES / MATCH	75,000	160,000	185,000	131,000	(54,000)
SUPPLIES / MEDICAID	-	-	-	-	-
TRANSFERS TO OTHER FUNDS					-
					-
***TOTAL EXPENDITURES					-
	-	-	-	-	-
TITLE IV FUND					-
BUDGET BALANCE CARRY FORWARD				1,429	1,429
REVENUE - TITLE IV	10,000	10,000	10,000	10,686	686
					-
**TOTAL REVENUE					-
					-
SALARIES - TITLE IV	3,600	3,600	3,600	6,300	2,700
BENEFITS - TITLE IV	700	700	700	1,320	620
PURCHASED SERVICES - TITLE IV	4,095	4,095	4,095	4,095	-
SUPPLIES - TITLE IV	1,605	1,605	1,605	400	(1,205)
EQUIPMENT - TITLE IV					-
					-
***TOTAL EXPENDITURES					-
	-	-	-	-	-
FUND BALANCE - TITLE IV					-
					-
TEACHER IMPROVEMENT FUND					-
BUDGET BALANCE CARRY FORWARD	6,077	6,077	6,077	4,500	(1,577)
REVENUE - TEACHER IMPROVEMENT	18,733	18,733	18,733	20,800	2,067
TRANFERS IN - TEACHER IMPROVEMENT					-
					-
**TOTAL REVENUE					-
					-
SALARIES - TEACHER IMPROVEMENT				7,200	7,200

WPCS	FY2025	FY2025 3rd	FY2025	FY2026	FY Amend
Budget Detailed	Amended	Interim	Amended 2.0	Proposed	vs FY26
BENEFITS - TEACHER IMPROVEMENT				1,500	1,500
PURCHASED SERVICES - TEACH IM	18,912	18,912	18,912	10,800	(8,112)
TRAVEL EXPENDITURES	5,624	5,624	5,624	5,000	(624)
SUPPLIES - TEACHER IMPROVEMEI	274	274	274	800	526
EQUIPMENT - TEACHER IMPROVEMENT					-
TRANSFER OUT - TITLE II					-
***TOTAL EXPENDITURES					-
	-	-	-	-	-
FOOD SERVICE FUND					-
BUDGET BALANCE CARRY FORWAI	77,977	77,977	77,977	33,487	(44,490)
EARNINGS ON INVESTMENT					-
REVENUE - CHILD LUNCHES	81,400	81,400	81,400	81,400	-
REVENUE - ADULT LUNCHES					-
OTHER FOOD SALES		405	810	810	-
FOOD SERVICE - STATE REIMB.	170,000	200,000	200,700	200,700	-
USDA ENTITLEMENT	18,000	18,000	18,000	18,000	-
Transfers In	11,000	11,000	9,400	39,603	30,203
**TOTAL REVENUE					-
					-
SALARIES - FOOD SERVICE	138,600	138,600	131,100	141,700	10,600
BENEFITS - FOOD SERVICE	46,900	46,900	47,200	48,400	1,200
FICA - SS AND MEDICARE	11,000	11,000	9,400	11,000	1,600
PURCHASED SERVICES - FOOD SER	10,200	10,200	10,000	10,200	200
FOOD PURCHASES	116,600	150,000	135,600	141,000	5,400
OTHER SUPPLIES - FOOD SERVICE	4,500	4,800	3,500	3,700	200
USDA ENTITLEMENT USAGE	18,000	18,000	18,000	18,000	-
EQUIPMENT - FOOD SERVICE	-	-	-		-
TRANSFER OUT					-
***TOTAL EXPENDITURES					-
	12,577	9,282	33,487	-	(33,487)
BOND REDEMPTION & INTEREST					-
EARNINGS ON INVESTMENTS					-
TRANSFER FROM OTHER FUNDS	781,200	781,200	781,200		(781,200)
**TOTAL REVENUE					-
					-
INTEREST PAYMENT					-
TRANSFER TO OTHER FUNDS					-
***TOTAL EXPENDITURES					-
					-
CAPITAL CONSTRUCTION					-
EARNINGS ON INVESTMENTS					
PROCEEDS FROM BOND					
**TOTAL REVENUE					

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Budget Detailed	Amended	Interim	Amended 2.0	Proposed	vs FY26
BUILDING COSTS - CAPITAL PROJECTS	3,420,709	3,420,709	3,420,709		
PRINCIPAL PAYMENT					
BOND ISSUANCE COSTS					
TRANSFER TO OTHER FUNDS					
***TOTAL EXPENDITURES					