

Local Expenditure Trends by Purpose & Object - WCPS - Fiscal Years 2014-15 to 2019-20

General Fund Transactions by Purpose Code & Fiscal Year (Funds 2 & 8)						
Purpose Code - 1000 Level	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
5000-Instructional Services	\$8,948,457	\$9,756,520	\$10,241,316	\$12,100,334	\$12,884,829	\$10,608,821
6000-Operational Support	\$11,259,598	\$10,306,828	\$11,749,110	\$11,195,859	\$10,977,142	\$10,553,747
6000-System-Wide Support Services	\$1,273,034	\$1,462,082	\$1,771,897	\$2,341,332	\$3,904,470	\$3,222,907
7000-Ancillary Services	\$6,364	\$5,510	\$3,887	\$0		\$0
8000-Non-Programmed Charges	\$718,145	\$915,581	\$978,088	\$1,019,865	\$1,208,627	\$1,342,600
9000-Capital Investments		\$946,721		\$980,669	\$573,855	\$0
Grand Total	\$22,205,599	\$23,393,241	\$24,744,298	\$27,638,059	\$29,548,923	\$25,728,075

General Fund Transactions by Object Code & Fiscal Year (Funds 2 & 8)						
Object Code - 100 Level	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
100-Salaries	\$8,192,909	\$8,560,213	\$9,780,585	\$11,655,146	\$12,564,553	\$11,931,379
200-Employer Provided Benefits	\$2,426,071	\$2,280,228	\$2,639,702	\$3,144,405	\$3,419,980	\$2,731,277
300-Purchased Services	\$6,942,027	\$6,805,159	\$7,870,672	\$8,110,275	\$8,686,330	\$7,328,902
400-Supplies and Materials	\$3,914,848	\$4,702,730	\$3,158,396	\$3,697,022	\$3,527,915	\$2,304,720
500-Capital Outlays	\$11,599	\$129,330	\$316,855	\$11,346	\$141,518	\$89,196
700-Transfers	\$718,145	\$915,581	\$978,088	\$1,019,865	\$1,208,627	\$1,342,600
Grand Total	\$22,205,599	\$23,393,241	\$24,744,298	\$27,638,059	\$29,548,923	\$25,728,075

Note: All exhibits in this document reflect local general ledger transactions (funds 2 & 8) in Fiscal Years 2014-15 through 2019-20 with the following key adjustments:

>> FY 18-19 data excludes a \$6,879,166 refinancing payment on capitalized equipment

>> FY 19-20 includes a \$2.166M in salary supplement costs paid from the State PRC 031 (low wealth supplemental fund) as a local expenditure.

This adjustment is needed as state PRC 031 funds are overdrawn by \$2.166M in FY 2019-20

Local Expenditure Trends by Purpose & Object - WCPS - Fiscal Years 2014-15 to 2019-20

General Fund Transactions by Purpose Code (100-Level) & Fiscal Year (Funds 2 & 8)						
Purpose Code - 1000 & 100 Level	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
5000-Instructional Services	\$8,948,457	\$9,756,520	\$10,241,316	\$12,100,334	\$12,884,829	\$10,608,821
5100-Regular Instructional Services	\$4,779,943	\$5,583,679	\$5,121,012	\$7,420,149	\$7,258,191	\$7,217,529
5200-Special Populations Services	\$1,169,263	\$926,152	\$1,656,724	\$953,306	\$1,251,061	\$330,601
5300-Alternative Programs and Services	\$1,122,207	\$1,220,144	\$1,359,207	\$1,413,754	\$1,500,133	\$1,107,759
5400-School Leadership Services	\$437,250	\$516,320	\$538,738	\$535,523	\$1,023,750	\$640,540
5500-Co-Curricular Services	\$768,577	\$805,413	\$956,785	\$1,030,679	\$1,046,475	\$994,150
5800-School-Based Support Services	\$671,217	\$704,812	\$608,849	\$746,922	\$805,218	\$318,242
6000-Operational Support	\$11,259,598	\$10,306,828	\$11,749,110	\$11,195,859	\$10,977,142	\$10,553,747
6500-Operational Services	\$11,259,598	\$10,306,828	\$11,749,110	\$11,195,859	\$10,977,142	\$10,553,747
6000-System-Wide Support Services	\$1,273,034	\$1,462,082	\$1,771,897	\$2,341,332	\$3,904,470	\$3,222,907
6100-Support and Development Services	\$168,565	\$273,797	\$354,520	\$548,786	\$1,077,298	\$1,139,276
6200-Special Population Support and Development Services	\$9,911	\$6,875	\$4,919	\$118,952	\$15,782	\$5,226
6300-Alternative Programs Support & Devopment Services	\$21,773	\$24,028	\$16,195	\$0	\$4,383	\$1,178
6400-Technology Support Services	\$108,518	(\$5,003)	\$76,846	\$94,710	\$516,801	\$69,956
6600-Financial and Human Resource Services	\$155,280	\$296,176	\$584,760	\$683,802	\$782,149	\$750,863
6700-Accountability Services					\$15,286	\$92,593
6800-System-wide Pupil Support Services	\$8,065	\$3,986	\$0	\$0		
6900-Policy, Leadership, and Public Relations Services	\$800,921	\$862,222	\$734,657	\$895,082	\$1,492,771	\$1,163,815
7000-Ancillary Services	\$6,364	\$5,510	\$3,887	\$0		\$0
7200-Nutrition Services	\$6,364	\$5,510	\$3,887	\$0		\$0
8000-Non-Programmed Charges	\$718,145	\$915,581	\$978,088	\$1,019,865	\$1,208,627	\$1,342,600
8100-Payments to Other Government Units	\$718,145	\$915,581	\$978,088	\$1,019,865	\$1,208,627	\$1,342,600
9000-Capital Investments		\$946,721		\$980,669	\$573,855	\$0
9900-Capital Investments		\$946,721		\$980,669	\$573,855	\$0
Grand Total	\$22,205,599	\$23,393,241	\$24,744,298	\$27,638,059	\$29,548,923	\$25,728,075

Local Expenditure Trends by Purpose & Object - WCPS - Fiscal Years 2014-15 to 2019-20

General Fund Transactions by Object Code (10-Level) & Fiscal Year (Funds 2 & 8) - Part 1 of 2						
Object Code - 100 & 10 Level	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
100-Salaries	\$8,192,909	\$8,560,213	\$9,780,585	\$11,655,146	\$12,564,553	\$11,931,379
110-Administrative Personnel	\$331,681	\$459,311	\$562,714	\$872,116	\$1,118,189	\$1,270,673
120-Instructional Personnel	\$783,811	\$852,967	\$888,798	\$1,266,849	\$1,011,528	\$857,016
130-Instructional Support Personnel - Certified	\$232,456	\$183,764	\$185,961	\$80,118	\$82,631	\$30,000
140-Instructional Support Personnel - Non-Certified	\$414,611	\$408,736	\$822,603	\$254,663	\$588,042	\$295,263
150-Technical and Administrative Support Personnel	\$211,442	\$190,251	\$162,659	\$169,655	\$534,894	\$150,245
160-Substitute Personnel	\$1,035,418	\$1,251,548	\$1,323,013	\$1,529,250	\$1,399,481	\$935,102
170-Operational Support Personnel	\$1,812,890	\$1,805,329	\$1,841,637	\$2,097,369	\$1,989,420	\$2,102,013
180-Supplementary and Benefits-Related Pay	\$3,362,019	\$3,380,221	\$3,930,598	\$5,357,961	\$5,794,575	\$6,286,096
190-Extra Duty pay	\$8,581	\$28,085	\$62,601	\$27,167	\$45,793	\$4,970
200-Employer Provided Benefits	\$2,426,071	\$2,280,228	\$2,639,702	\$3,144,405	\$3,419,980	\$2,731,277
210-FICA	\$610,337	\$639,937	\$722,269	\$853,855	\$896,206	\$642,761
220-Retirement Benefits	\$1,070,305	\$1,045,564	\$1,335,735	\$1,678,329	\$1,896,667	\$1,471,762
230-Insurance Benefits	\$745,428	\$594,727	\$579,360	\$609,671	\$624,557	\$611,036
290-Other Employee Benefits			\$2,338	\$2,550	\$2,550	\$5,719
300-Purchased Services	\$6,942,027	\$6,805,159	\$7,870,672	\$8,110,275	\$8,686,330	\$7,328,902
310-Professional and Technical Services*	\$561,637	\$717,288	\$1,420,032	\$1,610,701	\$2,394,410	\$2,780,150
320-Property Services	\$4,432,949	\$4,265,027	\$4,195,475	\$4,097,302	\$4,493,962	\$3,440,775
330-Transportation Services	\$241,423	\$271,499	\$255,359	\$307,211	\$234,786	\$187,757
340-Communications	\$83,259	\$93,024	\$137,957	\$186,246	\$178,224	\$162,388
350-Tuition	\$2,121	\$228				\$0
360-Dues and Fees	\$93,187	\$86,902	\$128,595	\$119,572	\$118,006	\$75,151
370-Insurance and Judgments	\$575,950	\$394,810	\$743,231	\$808,573	\$864,362	\$682,682
380-Debt Services	\$922,420	\$946,721	\$969,405	\$980,670	\$402,580	\$0
390-Other Administrative Costs	\$29,081	\$29,661	\$20,619	\$0		
400-Supplies and Materials	\$3,914,848	\$4,702,730	\$3,158,396	\$3,697,022	\$3,527,915	\$2,304,720
410-School and Office Supplies	\$1,704,715	\$1,660,347	\$1,400,470	\$1,769,175	\$1,250,939	\$1,097,033
420-Operational Supplies	\$1,796,499	\$1,710,063	\$1,210,888	\$1,512,492	\$1,579,408	\$994,872
450-Food Supplies	\$137,268	\$43,420	\$219,630	\$154,784	\$62,344	\$26,056
460-Non-Capitalized Equipment	\$276,366	\$1,288,900	\$327,409	\$260,570	\$635,225	\$186,758

*Cost of legal services increased by \$549,716 from FY 2017-18 to FY 2018-19

Local Expenditure Trends by Purpose & Object - WCPS - Fiscal Years 2014-15 to 2019-20

General Fund Transactions by Object Code & Fiscal Year (Funds 2 & 8) - Part 2 of 2						
Object Code - 100 & 10 Level	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
500-Capital Outlays	\$11,599	\$129,330	\$316,855	\$11,346	\$141,518	\$89,196
520-Buildings			\$15,000		\$40,374	\$39,709
540-Equipment	\$5,599	\$125,570	\$77,707	\$9,591	\$0	\$49,006
550-Vehicles	\$6,000	\$3,760	\$224,148	\$1,755	\$101,144	\$481
700-Transfers	\$718,145	\$915,581	\$978,088	\$1,019,865	\$1,208,627	\$1,342,600
710-Transfers to Other Funds	\$170,000	\$170,000	\$170,000	\$170,000	\$170,000	\$175,000
717-Payments to Charter Schools	\$548,145	\$745,581	\$808,088	\$849,865	\$1,038,627	\$1,167,600
Grand Total	\$22,205,599	\$23,393,241	\$24,744,298	\$27,638,059	\$29,548,923	\$25,728,075

Local Expenditure Trends by Purpose & Object - WCPS - Fiscal Years 2014-15 to 2019-20

General Fund Transactions by Purpose/Object Code & Fiscal Year (Funds 2 & 8)						
Purpose Code 1000 Level & Object Code 100 Level	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
5000-Instructional Services	\$8,948,457	\$9,756,520	\$10,241,316	\$12,100,334	\$12,884,829	\$10,608,821
100-Salaries	\$5,549,501	\$5,803,355	\$6,903,882	\$8,423,655	\$9,059,543	\$8,192,524
200-Employer Provided Benefits	\$1,513,437	\$1,332,259	\$1,590,164	\$1,987,771	\$2,111,569	\$1,297,737
300-Purchased Services	\$590,834	\$563,741	\$679,550	\$510,684	\$766,156	\$519,926
400-Supplies and Materials	\$1,289,086	\$2,025,639	\$1,052,720	\$1,178,224	\$907,091	\$558,925
500-Capital Outlays	\$5,599	\$31,526	\$15,000	\$0	\$40,470	\$39,709
6000-Operational Support	\$11,259,598	\$10,306,828	\$11,749,110	\$11,195,859	\$10,977,142	\$10,553,747
100-Salaries	\$2,138,610	\$2,208,979	\$2,307,822	\$2,384,421	\$2,359,387	\$2,468,098
200-Employer Provided Benefits	\$787,322	\$801,947	\$874,612	\$905,842	\$940,697	\$1,015,609
300-Purchased Services	\$5,875,413	\$4,765,255	\$6,392,737	\$5,537,932	\$5,695,900	\$5,406,804
400-Supplies and Materials	\$2,452,253	\$2,432,844	\$1,915,438	\$2,356,318	\$1,966,675	\$1,632,082
500-Capital Outlays	\$6,000	\$97,803	\$258,502	\$11,346	\$14,484	\$31,154
6000-System-Wide Support Services	\$1,273,034	\$1,462,082	\$1,771,897	\$2,341,332	\$3,904,470	\$3,222,907
100-Salaries	\$499,618	\$543,399	\$565,745	\$847,071	\$1,145,622	\$1,270,757
200-Employer Provided Benefits	\$124,127	\$144,993	\$174,176	\$250,792	\$367,714	\$417,931
300-Purchased Services	\$475,781	\$529,443	\$798,386	\$1,080,989	\$1,821,695	\$1,402,172
400-Supplies and Materials	\$173,509	\$244,247	\$190,238	\$162,480	\$569,438	\$113,713
500-Capital Outlays			\$43,353			\$18,333
7000-Ancillary Services	\$6,364	\$5,510	\$3,887	\$0		\$0
100-Salaries	\$5,180	\$4,481	\$3,136	\$0		\$0
200-Employer Provided Benefits	\$1,184	\$1,029	\$750	\$0		\$0
8000-Non-Programmed Charges	\$718,145	\$915,581	\$978,088	\$1,019,865	\$1,208,627	\$1,342,600
700-Transfers	\$718,145	\$915,581	\$978,088	\$1,019,865	\$1,208,627	\$1,342,600
9000-Capital Investments		\$946,721		\$980,669	\$573,855	\$0
300-Purchased Services		\$946,721		\$980,669	\$402,579	
400-Supplies and Materials					\$84,711	\$0
500-Capital Outlays					\$86,565	\$0
Grand Total	\$22,205,599	\$23,393,241	\$24,744,298	\$27,638,059	\$29,548,923	\$25,728,075

Local Expenditure Trends by Purpose & Object - WCPS - Fiscal Years 2014-15 to 2019-20

General Fund Transactions by Object Detail & Fiscal Year (Funds 2 & 8) - Part 1 of 2

Object Code Detail	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
111-Superintendent	\$40,592	\$17,500	\$38,973	\$40,844	\$42,565	\$84,023
112-Associate and Deputy Superintendent	\$4,458	\$58,402	\$8,567	\$8,901	\$14,224	\$40,218
113-Director and/or Supervisor	\$274,957	\$331,339	\$497,219	\$811,708	\$1,045,214	\$969,622
114-Principal		\$28,862	\$5,415			\$54,608
115-Finance Officer						\$25,743
116-Assistant Principal (Non-teaching)	\$11,113	\$14,187	\$2,276	\$0		\$1,803
117-Other Assistant Principal Assignment	\$560					
118-Assistant Superintendent		\$9,021	\$10,264	\$10,663	\$16,187	\$94,657
121-Teacher	\$583,411	\$615,317	\$699,348	\$1,103,114	\$808,062	\$641,354
123-JROTC Teacher	\$193,048	\$201,547	\$189,450	\$163,734	\$203,466	\$215,663
124-Foreign Exchange (VIF)		\$27,950				
129-Teacher - Hold Harmless Pay	\$7,353	\$8,153				
131-Instructional Support I – Regular Teacher Pay Scale	\$107,912	\$45,279	\$91,907	\$56,000	\$56,000	
132-Instructional Support II – Advanced Pay Scale	\$55,000	\$58,304	\$0			
133-Psychologist			\$43,956	\$1,221		
135-Instructional Facilitators	\$69,543	\$80,181	\$50,098	\$22,897	\$26,631	\$30,000
142-Teacher Assistant – NCLB	\$311,596	\$328,965	\$610,855	\$254,663	\$484,958	\$202,777
143-Tutor (Within the instructional day)			\$0			
145-Physical and Occupational Therapists			\$87,507	\$0		
147-Monitor	\$103,015	\$79,771	\$124,241	\$0	\$103,084	\$92,486
151-Office Support	\$52,364	\$51,961	\$50,217	\$53,939	\$445,789	\$63,374
152-Technician	\$60,234	\$60,741	\$63,228	\$65,520	\$37,901	\$35,668
153-Administrative Specialist (Central Support)	\$98,844	\$77,549	\$49,214	\$50,196	\$51,204	\$51,204
162-Substitute Teacher - Regular Absence	\$944,979	\$1,160,303	\$1,310,326	\$1,507,767	\$1,386,490	\$922,845
163-Substitute Teacher - Staff Development Absence	\$74,557	\$62,218	\$3,754	\$4,855	\$3,091	\$3,888
165-Substitute - Non-Teaching	\$15,882	\$29,027	\$8,933	\$16,627	\$9,900	\$8,369
171-Driver	\$49,298	\$42,563	\$33,778	\$279,724	\$70,845	\$24,101
172-Driver Overtime	\$6	\$5	\$0	\$0	\$0	\$0
173-Custodian	\$62,072	\$53,169	\$56,257	\$65,577	\$14,914	\$4,925
174-Cafeteria Worker						\$0
175-Skilled Trades	\$1,701,515	\$1,709,592	\$1,751,602	\$1,752,068	\$1,903,661	\$2,072,986
180-Bonus pay		\$78,849	\$44,034			
181-Supplement Pay	\$3,124,296	\$3,083,537	\$3,697,508	\$5,147,021	\$5,555,735	\$6,011,842

Local Expenditure Trends by Purpose & Object - WCPS - Fiscal Years 2014-15 to 2019-20

General Fund Transactions by Object Code & Fiscal Year (Funds 2 & 8) - Part 2 of 2						
Object Code Detail	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
183-Bonus Pay	\$4,000		\$0		\$12,500	\$0
184-Longevity Pay	\$45,894	\$41,189	\$48,370	\$61,726	\$71,721	\$84,695
185-Bonus Leave Pay	\$8,747	\$2,371	\$882	\$180	\$6,228	\$7,075
187-Salavr Differential	\$118,964	\$119,690	\$92,901	\$105,797	\$98,269	\$109,560
188-Annual Leave Pay	\$55,330	\$44,437	\$46,904	\$33,943	\$50,122	\$69,580
189-Short Term Disability Pay - First Six Months	\$4,788	\$10,148	\$0	\$9,294		\$3,344
195-Planning Period Stipend				\$8,150	\$14,699	\$2,372
196-Staff Development Participant Pay	\$8,575	\$13,050	\$19,599	\$15,089	\$15,700	\$1,948
198-Tutorial Pay		\$14,542	\$31,519	\$3,702	\$3,286	\$420
199-Overtime Pay	\$6	\$493	\$11,484	\$226	\$12,108	\$230
210-FICA	\$610,337	\$639,937	\$722,269	\$853,855	\$896,206	\$642,761
220-Retirement Benefits	\$1,070,305	\$1,045,564	\$1,335,735	\$1,678,329	\$1,896,667	\$1,471,762
230-Insurance Benefits	\$745,428	\$594,727	\$579,360	\$609,671	\$624,557	\$611,036
290-Other Employee Benefits			\$2,338	\$2,550	\$2,550	\$5,719
310-Professional and Technical Services	\$561,637	\$717,288	\$1,420,032	\$1,610,701	\$2,394,410	\$2,780,150
320-Property Services	\$4,432,949	\$4,265,027	\$4,195,475	\$4,097,302	\$4,493,962	\$3,440,775
330-Transportation Services	\$241,423	\$271,499	\$255,359	\$307,211	\$234,786	\$187,757
340-Communications	\$83,259	\$93,024	\$137,957	\$186,246	\$178,224	\$162,388
350-Tuition	\$2,121	\$228				\$0
360-Dues and Fees	\$93,187	\$86,902	\$128,595	\$119,572	\$118,006	\$75,151
370-Insurance and Judgments	\$575,950	\$394,810	\$743,231	\$808,573	\$864,362	\$682,682
380-Debt Services	\$922,420	\$946,721	\$969,405	\$980,670	\$402,580	\$0
390-Other Administrative Costs	\$29,081	\$29,661	\$20,619	\$0		
410-School and Office Supplies	\$1,704,715	\$1,660,347	\$1,400,470	\$1,769,175	\$1,250,939	\$1,097,033
420-Operational Supplies	\$1,796,499	\$1,710,063	\$1,210,888	\$1,512,492	\$1,579,408	\$994,872
450-Food Supplies	\$137,268	\$43,420	\$219,630	\$154,784	\$62,344	\$26,056
460-Non-Capitalized Equipment	\$276,366	\$1,288,900	\$327,409	\$260,570	\$635,225	\$186,758
520-Buildings			\$15,000		\$40,374	\$39,709
540-Equipment	\$5,599	\$125,570	\$77,707	\$9,591	\$0	\$49,006
550-Vehicles	\$6,000	\$3,760	\$224,148	\$1,755	\$101,144	\$481
710-Transfers to Other Funds	\$170,000	\$170,000	\$170,000	\$170,000	\$170,000	\$175,000
717-Payments to Charter Schools	\$548,145	\$745,581	\$808,088	\$849,865	\$1,038,627	\$1,167,600
Grand Total	\$22,205,599	\$23,393,241	\$24,744,298	\$27,638,059	\$29,548,923	\$25,728,075