

2025 WVLS Budget - Exhibit 10
WVLS Board of Trustees Meeting; September 21, 2024

2025 Anticipated Income

County Appropriations	\$41,185
State Aid	\$1,362,664
Grants/Receipts	\$51,613
Professional Learning	25,709
Core System Services Support	25,904
Interest	\$20,000
All Other Income	\$2,087,896
WVLS Reserves / Carryover	444,501
WVLS P/T Accounts	197,000

V-Cat Revenue

V-Cat ILS Admin. (WVLS)	101,000
V-Cat Hardware Maint. (LW)	16,500
V-Cat Budget Balance	134,500
V-Cat Disaster Recovery	10,500
V-Cat Reserves	453,426

LEANWI Revenue

Member Partner Shares	210,218
Grant Revenue (IFLS & NWLS)	51,124
Other Revenue	23,054
Prepaid Service Credit	11,500
Disaster Recovery	43,719
LEANWI Reserves	338,854
Unexpended Funds	52,000

2025 TOTAL INCOME **\$3,563,358**

2025 Anticipated Expenses

Operating Expenditures	\$1,957,889
Operating WVLS	347,287
Operating WVLS (V-Cat)	101,000
Salaries	777,413
Benefits	348,650
Operating - V-Cat	134,500
Operating - LW	186,770
Operating - LW HR	45,769
Operating - LW (WVLS V-Cat)	16,500

Nonoperating Expenditures

WVLS P/T Accounts	197,000
WVLS Grant Projects	51,613
Resource Development Fund	190,000
IT Equipment Fund	15,000
Reserve Fund - WVLS	190,000
Reserve Fund - V-Cat	463,926
Reserve Fund - LEANWI	497,930

2025 TOTAL EXPENSES **\$3,563,358**

Balance \$0

2025 WVLS Budget Draft; September 2024

INCOME								
		2024 Request	2024	2024	2025	CHANGE FROM	% OF	CHANGE FROM
		REQUEST	8 MONTHS	EST. ACTUAL	REQUEST	2024 BUDGET	2024 BUDGET	2024 EST. ACTUAL
All Other Income		\$2,057,049.00	\$2,114,238.00	\$2,114,238.00	\$2,087,896.00	\$30,847.00	101.500%	(\$26,342.00)
County Appropriations		\$41,185.00	\$41,185.00	\$41,185.00	\$41,185.00	\$0.00	100.000%	\$0.00
State Aid		\$1,249,171.00	\$1,249,171.00	\$1,249,171.00	\$1,362,664.00	\$113,493.00	109.085%	\$113,493.00
Grants		\$148,553.00	\$144,659.00	\$148,553.00	\$51,613.00	(\$96,940.00)	34.744%	(\$96,940.00)
Interest		\$15,000.00	\$2,504.00	\$15,000.00	\$20,000.00	\$5,000.00	133.333%	\$5,000.00
Total:		\$3,510,958.00	\$3,551,757.00	\$3,568,147.00	\$3,563,358.00	\$52,400.00	101.492%	(\$4,789.00)
OPERATING EXPENDITURES								
WVLS								
		2024	2024	2024	2025	CHANGE FROM	% OF	CHANGE FROM
	ACCOUNT	REQUEST	8 MONTHS	EST. ACTUAL	REQUEST	2024 BUDGET	2024 BUDGET	2024 EST. ACTUAL
121	Communications	\$8,750.00	\$6,097.00	\$8,750.00	\$8,415.00	(\$335.00)	96.171%	(\$335.00)
122	Office Supplies	\$10,552.00	\$6,367.00	\$10,552.00	\$8,597.00	(\$1,955.00)	81.473%	(\$1,955.00)
124	Postage/Delivery	\$209,770.00	\$136,990.00	\$209,770.00	\$199,466.00	(\$10,304.00)	95.088%	(\$10,304.00)
125	Staff Travel	\$22,500.00	\$15,736.00	\$22,500.00	\$24,500.00	\$2,000.00	108.889%	\$2,000.00
126	Board Travel	\$17,400.00	\$4,995.00	\$17,400.00	\$18,200.00	\$800.00	104.598%	\$800.00
129	Insurance, Dues, Audit	\$30,795.00	\$24,221.00	\$30,795.00	\$31,958.00	\$1,163.00	103.777%	\$1,163.00
134	Special Projects	\$34,100.00	\$13,784.00	\$34,100.00	\$22,250.00	(\$11,850.00)	65.249%	(\$11,850.00)
135	Workshops	\$7,500.00	\$949.00	\$7,500.00	\$7,500.00	\$0.00	100.000%	\$0.00
136	Equipment Maint./Supplies	\$9,897.00	\$2,480.00	\$9,897.00	\$5,247.00	(\$4,650.00)	53.016%	(\$4,650.00)
140	Contracts	\$55,700.00	\$38,094.00	\$55,700.00	\$55,892.00	\$192.00	100.345%	\$192.00
149	Library Materials	\$59,600.00	\$51,525.00	\$59,600.00	\$61,262.00	\$1,662.00	102.789%	\$1,662.00
166	Payroll Liabilities	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	100.000%	\$5,000.00
180	Outlay	\$30,000.00	\$10,345.00	\$15,000.00	\$0.00	(\$30,000.00)	0.000%	(\$15,000.00)
		\$501,564.00	\$311,583.00	\$481,564.00	\$448,287.00	(\$53,277.00)		(\$33,277.00)
111	Regular salaries	\$828,419.00	\$483,725.00	\$828,419.00	\$777,413.00	(\$51,006.00)	93.843%	(\$51,006.00)
113	Employee benefits	\$297,275.00	\$189,468.00	\$297,275.00	\$348,650.00	\$51,375.00	117.282%	\$51,375.00
		\$1,125,694.00	\$673,193.00	\$1,125,694.00	\$1,126,063.00	\$369.00		\$369.00
Subtotal:		\$1,627,258.00	\$984,776.00	\$1,607,258.00	\$1,574,350.00	(\$52,908.00)	96.749%	(\$32,908.00)

		2024	2024	2024	2025	CHANGE FROM	% OF	CHANGE FROM
V-CAT, LEANWI		2024	2024	2024	2025	CHANGE FROM	% OF	CHANGE FROM
	ACCOUNT	REQUEST	8 MONTHS	EST. ACTUAL	REQUEST	2024 BUDGET	2024 BUDGET	2024 EST. ACTUAL
500	V-Cat Project	\$133,100.00	\$114,316.00	\$133,100.00	\$134,500.00	\$1,400.00	101.052%	\$1,400.00
600	LEANWI	\$272,447.00	\$117,460.00	\$272,447.00	\$249,039.00	(\$23,408.00)	91.408%	(\$23,408.00)
Subtotal:		\$405,547.00	\$231,776.00	\$405,547.00	\$383,539.00	(\$22,008.00)	94.573%	(\$22,008.00)
NON-OPERATING EXPENDITURES								
Pass Through Accounts		2024	2024	2024	2025	CHANGE FROM	% OF	CHANGE FROM
	ACCOUNT	REQUEST	8 MONTHS	EST. ACTUAL	REQUEST	2024 BUDGET	2024 BUDGET	2024 EST. ACTUAL
300	Grant Projects	\$71,525.00	\$146,859.00	\$146,859.00	\$51,613.00	(\$19,912.00)	72.161%	(\$95,246.00)
700	Pass Through Accounts	\$96,620.00	\$155,715.00	\$155,715.00	\$197,000.00	\$100,380.00	203.892%	\$41,285.00
Subtotal:		\$168,145.00	\$302,574.00	\$302,574.00	\$248,613.00	\$80,468.00	147.856%	(\$53,961.00)
Reserves		2024	2024	2024	2025	CHANGE FROM	% OF	CHANGE FROM
	ACCOUNT	REQUEST	8 MONTHS	EST. ACTUAL	REQUEST	2024 BUDGET	2024 BUDGET	2024 EST. ACTUAL
164	Resource Development	\$205,000.00	\$0.00	\$100.00	\$205,000.00	\$0.00	100.000%	\$204,900.00
165	Reserve Fund	\$190,000.00	\$0.00	\$0.00	\$190,000.00	\$0.00	100.000%	\$190,000.00
500	Reserve Fund - V-Cat	\$470,007.00	\$0.00	\$470,007.00	\$463,926.00	(\$6,081.00)	98.706%	(\$6,081.00)
600	Reserve Fund - LEANWI	\$445,001.00	\$0.00	\$445,001.00	\$497,930.00	\$52,929.00	111.894%	\$52,929.00
Subtotal:		\$1,310,008.00	\$0.00	\$915,108.00	\$1,356,856.00	\$46,848.00	103.576%	\$441,748.00
GRAND TOTAL:		\$3,510,958.00	\$1,519,126.00	\$3,230,487.00	\$3,563,358.00	\$52,400.00	101.492%	\$419,740.00