

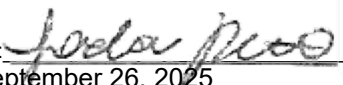
Willow Charter Academy
A Resolution of the Board of Directors
2025-26 Initial Budget

Fiscal Year 2025-26

	General	School Services	Total (Memorandum Only)
REVENUE			
State Aid	7,230,752	-	7,230,752
Other State Sources	339,269	-	339,269
Federal Grants	886,307	613,839	1,500,146
Private Sources	13,450	-	13,450
Contribution from Management Company	959,092	-	959,092
Total Revenues and Transfers	9,428,871	613,839	10,042,709
EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	2,982,138	-	2,982,138
Added Needs	1,196,178	-	1,196,178
Support Services			
Pupil Services	647,347	-	647,347
Instructional Staff Support	928,035	-	928,035
General Administration	186,721	-	186,721
School Administration	489,333	-	489,333
Business & Internal Services	108,397	-	108,397
Central Services	236,302	-	236,302
Operations & Maintenance	1,759,865	58,187	1,818,052
Pupil Transportation Services	822,076	-	822,076
Other Support Services	-	550,148	550,148
Community Services			
Community Activities	71,450	-	71,450
Welfare Activities	1,030	-	1,030
Total Expenditures	9,428,871	608,335	10,037,206
EXCESS OF REVENUES OVER EXPENDITURES	-	5,504	5,504
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	966,997	376,390	1,343,387
CURRENT FUND BALANCE	966,997	381,894	1,348,891

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by the Board of Directors at a properly noticed meeting, held on September 26, 2025 where a quorum of the board was present.

Signed By: 
Dated: September 26, 2025

Willow Charter Academy
2025-26 Initial Budget Detail

	2025-26 Initial	COVID Funding	Excluding COVID
General Fund			
REVENUE			
State Aid	7,230,752	-	7,230,752
Revenue from State Sources	339,269	-	339,269
Restricted-Federal 'Pass thru' Grants - Title I	567,026	-	567,026
Restricted-Federal 'Pass thru' Grants - Title I SIP	33,786	-	33,786
Restricted-Federal 'Pass thru' Grants - Title II	46,419	-	46,419
IDEA Flowthrough	157,357	-	157,357
Striving Readers (84.371)	75,118	-	75,118
E-Rate (32.004)	6,600	-	6,600
Revenue from Private Sources	13,450	-	13,450
Contribution from Management Company	959,092	-	959,092
Total Revenue & Other Transactions	9,428,871	-	9,428,871
EXPENDITURES			
Basic Instruction			
Salaries & Wages	1,755,669	-	1,755,669
Payroll Taxes	145,721	-	145,721
Insurance Benefits	269,092	-	269,092
Other Benefits	51,127	-	51,127
Employment Expenses	17,255	-	17,255
Contracted Services	447,125	-	447,125
Curricular Tools	158,650	-	158,650
Student Costs	15,595	-	15,595
General Supplies	21,605	-	21,605
Equipment Expense	39,130	-	39,130
Dues & Subscriptions	11,169	-	11,169
Board Funds	50,000	-	50,000
Total - Basic Instruction	2,982,138	-	2,982,138
Added Needs			
Compensatory Education			
Salaries & Wages	345,352	-	345,352
Payroll Taxes	24,529	-	24,529
Insurance Benefits	25,987	-	25,987
Other Benefits	7,093	-	7,093
Contracted Services	41,314	-	41,314
Curricular Tools	51,424	-	51,424
Other	10,825	-	10,825
Subtotal - Compensatory Education	506,523	-	506,523
Special Education			
Salaries & Wages	523,825	-	523,825
Payroll Taxes	43,477	-	43,477
Insurance Benefits	102,153	-	102,153
Other Benefits	14,577	-	14,577
Employment Expenses	1,487	-	1,487
Curricular Tools	4,135	-	4,135
Subtotal - Special Education	689,654	-	689,654
Total - Added Needs	1,196,178	-	1,196,178

	2025-26 Initial	COVID Funding	Excluding COVID
Pupil Services			
Health Services	193,027	-	193,027
Psychological Services	24,091	-	24,091
Speech Pathology	112,262	-	112,262
Social Work Services	170,426	-	170,426
Other (including recess aides)	147,541	-	147,541
Total - Pupil Services	647,347	-	647,347
Instructional Staff Support			
Salaries & Wages	469,368	-	469,368
Payroll Taxes	37,604	-	37,604
Insurance Benefits	105,455	-	105,455
Other Benefits	16,633	-	16,633
Employment Expenses	38,898	-	38,898
Contracted Services	156,739	-	156,739
Curricular Tools	9,600	-	9,600
General Supplies	250	-	250
Improvement of Instruction	81,705	-	81,705
Communication	9,200	-	9,200
Other	2,583	-	2,583
Total - Instructional Staff Support	928,035	-	928,035
General Administration			
Board of Education			
Board of Education Administration	33,014	-	33,014
Employment Expenses	510	-	510
Professional Services - Audit & Other	15,200	-	15,200
Professional services - Legal	5,000	-	5,000
Insurance	7,100	-	7,100
Subtotal - Board of Education	60,824	-	60,824
Executive Administration			
Executive Administration	107,141	-	107,141
Oversight Fee	18,756	-	18,756
Subtotal - Executive Administration	125,897	-	125,897
Grant Procurement			
Grant Procurement	-	-	-
Subtotal - Grant Procurement	-	-	-
Total - General Administration	186,721	-	186,721
School Administration			
Office of the Principal			
Salaries & Wages	208,759	-	208,759
Payroll Taxes	17,327	-	17,327
Insurance Benefits	15,241	-	15,241
Other Benefits	4,993	-	4,993
Employment Expenses	14,435	-	14,435
Contracted Services	5,275	-	5,275
General Supplies	8,700	-	8,700
Insurance	1,000	-	1,000
Communication	5,655	-	5,655
Dues & Subscriptions	7,255	-	7,255
Subtotal - Office of the Principal	288,640	-	288,640
Other School Administration			
Admissions & Other Administrative Support	47,596	-	47,596
Salaries & Wages	25,046	-	25,046
Payroll Taxes	2,079	-	2,079
Insurance Benefits	90	-	90
Other Benefits	601	-	601
Employment Expenses	2,150	-	2,150
Marketing	123,130	-	123,130
Subtotal - Other School Administration	200,693	-	200,693
Total - School Administration	489,333	-	489,333

	2025-26 Initial	COVID Funding	Excluding COVID
Business & Internal Services			
Fiscal Services	106,282	-	106,282
Internal Distribution Services	2,115	-	2,115
Total - Business & Internal Services	108,397	-	108,397
Central Services			
Planning, Research, and Development	3,093	-	3,093
Information Services	36,839	-	36,839
Staff/Personnel Services	151,056	-	151,056
Data Processing Services	32,881	-	32,881
Other Central Services	12,433	-	12,433
Total - Central Services	236,302	-	236,302
Operations & Maintenance			
Internal Building Services	16,369	-	16,369
Safety & Security	77,788	-	77,788
Insurance	25,700	-	25,700
Equipment Expense	20,095	-	20,095
Lease of Building	1,062,413	-	1,062,413
Janitorial Services	194,200	-	194,200
Building Repairs & Maintenance	141,100	-	141,100
Utilities	137,700	-	137,700
Taxes	84,500	-	84,500
Total - Operations & Maintenance	1,759,865	-	1,759,865
Pupil Transportation Services			
Salaries & Wages	22,866	-	22,866
Payroll Taxes	1,898	-	1,898
Insurance Benefits	6,899	-	6,899
Other Benefits	549	-	549
Student Costs	789,865	-	789,865
Total - Pupil Transportation Services	822,076	-	822,076
Other Support Services			
Pupil Activities			
Total - Pupil Activities	-	-	-
Community Services			
Community Activities			
Contracted Services	70,000	-	70,000
Student Costs	1,407	-	1,407
Other	42	-	42
Total - Community Activities	71,450	-	71,450
Welfare Activities			
Student Costs	1,000	-	1,000
Other	30	-	30
Total - Welfare Activities	1,030	-	1,030
Outgoing Transfer to School Service Fund	-	-	-
Total Expenditures & Other Transactions	9,428,871	-	9,428,871
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	-
Beginning Fund Balance (7/1)	966,997	-	966,997
Ending Fund Balance	966,997	-	966,997

	2025-26 Initial	COVID Funding	Excluding COVID
School Service Fund			
REVENUE			
Department of Agriculture - Lunch	417,984	-	417,984
Department of Agriculture - Breakfast	176,904	-	176,904
Commodities	18,951	-	18,951
Total Food Service Revenue	613,839	-	613,839
Transfer In from General Fund	-	-	-
Total Revenue and Incoming Transfers	613,839	-	613,839
EXPENDITURES			
Operations & Maintenance			
Supplies, Materials Including Commodities Expense	1,900	-	1,900
Building Repairs & Maintenance	1,500	-	1,500
Lease of Building	54,787	-	54,787
Total Operations & Maintenance	58,187	-	58,187
Food Services			
Supplies, Materials Including Commodities Expense	540,750	-	540,750
Salaries & Wages	4,398	-	4,398
Equipment Purchases & Repairs	5,000	-	5,000
Total Food Service Expenditures	550,148	-	550,148
Total Expenditures & Other Transactions	608,335	-	608,335
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	5,504	-	5,504
Beginning Fund Balance (7/1)	376,390	-	376,390
Ending Food Service Fund Balance	381,894	-	381,894