

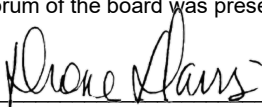
Willow Charter Academy
A Resolution of the Board of Directors
2026-27 Initial Budget

Fiscal Year 2026-27

	General	School Services	Total (Memorandum Only)
REVENUE			
State Aid	8,145,257	-	8,145,257
Other State Sources	334,035	-	334,035
Federal Grants	721,418	735,644	1,457,062
Private Sources	28,340	-	28,340
Total Revenues and Transfers	9,229,050	735,644	9,964,694
EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	3,086,859	-	3,086,859
Added Needs	941,052	-	941,052
Support Services			
Pupil Services	408,063	-	408,063
Instructional Staff Support	863,948	-	863,948
General Administration	210,298	-	210,298
School Administration	659,594	-	659,594
Business & Internal Services	140,840	-	140,840
Central Services	337,159	-	337,159
Operations & Maintenance	1,783,703	1,500	1,785,203
Pupil Transportation Services	724,958	-	724,958
Other Support Services	-	699,829	699,829
Community Services			
Community Activities	71,545	-	71,545
Welfare Activities	1,030	-	1,030
Total Expenditures	9,229,050	701,329	9,930,379
EXCESS OF REVENUES OVER EXPENDITURES	-	34,315	34,315
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	982,985	531,105	1,514,090
CURRENT FUND BALANCE	982,985	565,420	1,548,405

President's Certification:

I certify that the foregoing resolution was duly adopted by the Board of Directors
at a properly noticed meeting, held on October 23, 2026
where a quorum of the board was present.

Signed By: 

Dated: October 23, 2026

Willow Charter Academy

2026-27 Initial Budget Detail Comparison to 2025-26 Amended Budget Detail

	2025-26 Amended	2026-27 Initial
General Fund		
REVENUE		
State Aid	8,067,448	8,145,257
Revenue from State Sources	470,704	334,035
Restricted-Federal 'Pass thru' Grants - Title I	511,518	565,967
IDEA Flowthrough	141,621	147,351
E-Rate (32.004)	8,000	8,100
Revenue from Private Sources	29,440	28,340
Total Revenue & Other Transactions	9,228,730	9,229,050
EXPENDITURES		
Basic Instruction		
Salaries & Wages	1,919,728	1,777,173
Payroll Taxes	159,337	147,505
Insurance Benefits	311,534	300,084
Other Benefits	53,977	51,881
Employment Expenses	18,445	17,690
Contracted Services	447,716	422,847
Curricular Tools	201,950	208,530
Student Costs	31,705	30,520
General Supplies	23,095	22,330
Equipment Expense	44,680	46,668
Dues & Subscriptions	10,909	11,630
Board Funds	50,000	50,000
Total - Basic Instruction	3,273,075	3,086,859
Added Needs		
Compensatory Education		
Salaries & Wages	264,109	313,733
Payroll Taxes	21,921	21,881
Insurance Benefits	26,077	28,321
Other Benefits	6,141	6,327
Contracted Services	-	43,971
Curricular Tools	11,673	8,975
Other	8,883	10,126
Subtotal - Compensatory Education	338,804	433,335
Special Education		
Salaries & Wages	427,319	404,568
Payroll Taxes	35,468	33,579
Insurance Benefits	60,570	47,374
Other Benefits	11,569	11,411
Employment Expenses	1,487	1,355
Curricular Tools	4,363	4,430
Equipment Expense	365	-
Dues & Subscriptions	4,857	5,000
Subtotal - Special Education	545,997	507,718
Total - Added Needs	884,801	941,052

	2025-26 Amended	2026-27 Initial
Pupil Services		
Health Services	227,979	126,801
Psychological Services	13,377	16,526
Speech Pathology	34,590	48,996
Social Work Services	120,956	120,610
Other (including recess aides)	117,116	95,129
Total - Pupil Services	514,018	408,063
Instructional Staff Support		
Salaries & Wages	404,956	414,982
Payroll Taxes	33,611	33,722
Insurance Benefits	89,092	104,783
Other Benefits	15,227	14,206
Employment Expenses	31,068	27,001
Contracted Services	154,058	152,249
Curricular Tools	8,200	8,500
General Supplies	250	250
Improvement of Instruction	101,261	95,229
Communication	9,200	9,200
Other	3,439	3,827
Total - Instructional Staff Support	850,363	863,948
General Administration		
Board of Education		
Board of Education Administration	37,018	39,781
Employment Expenses	510	525
Professional Services - Audit & Other	16,800	15,450
Professional services - Legal	7,500	7,500
Insurance	9,400	9,870
Subtotal - Board of Education	71,228	73,126
Executive Administration		
Executive Administration	116,418	116,133
Oversight Fee	21,082	21,040
Subtotal - Executive Administration	137,499	137,172
Grant Procurement		
Grant Procurement	-	-
Subtotal - Grant Procurement	-	-
Total - General Administration	208,728	210,298
School Administration		
Office of the Principal		
Salaries & Wages	213,431	214,949
Payroll Taxes	17,715	17,841
Insurance Benefits	14,772	15,694
Other Benefits	5,009	5,162
Employment Expenses	13,265	13,509
Contracted Services	4,655	4,501
General Supplies	9,300	8,990
Insurance	820	860
Communication	6,045	5,800
Dues & Subscriptions	7,155	8,055
Subtotal - Office of the Principal	292,168	295,361

	2025-26 Amended	2026-27 Initial
Other School Administration		
Admissions & Other Administrative Support	73,947	75,752
Salaries & Wages	16,437	23,707
Payroll Taxes	1,364	1,968
Insurance Benefits	59	85
Other Benefits	394	569
Employment Expenses	2,150	1,250
Marketing	135,623	260,653
Dues & Subscriptions	250	250
Subtotal - Other School Administration	230,225	364,234
Total - School Administration	522,392	659,594
Business & Internal Services		
Fiscal Services	116,169	138,267
Internal Distribution Services	2,562	2,573
Total - Business & Internal Services	118,731	140,840
Central Services		
Planning, Research, and Development	2,370	3,569
Information Services	91,639	72,636
Staff/Personnel Services	183,512	190,177
Data Processing Services	38,161	56,695
Other Central Services	14,211	14,083
Total - Central Services	329,893	337,159
Operations & Maintenance		
Internal Building Services	18,555	20,937
Safety & Security	79,930	82,469
Insurance	17,220	18,100
Equipment Expense	20,300	20,371
Lease of Building	1,062,413	1,117,200
Janitorial Services	187,966	194,300
Building Repairs & Maintenance	134,975	137,000
Utilities	122,100	104,600
Taxes	84,500	88,725
Total - Operations & Maintenance	1,727,958	1,783,703
Pupil Transportation Services		
Salaries & Wages	12,210	15,531
Payroll Taxes	1,013	1,289
Insurance Benefits	44	56
Other Benefits	293	373
Contracted Services	-	8,100
Student Costs	712,635	699,610
Total - Pupil Transportation Services	726,195	724,958
Other Support Services		
Pupil Activities		
Total - Pupil Activities	-	-
Community Services		
Community Activities		
Contracted Services	70,000	70,000
Student Costs	1,500	1,500
Other	45	45
Total - Community Activities	71,545	71,545

	2025-26 Amended	2026-27 Initial
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	9,228,730	9,229,050
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-
Beginning Fund Balance (7/1)	982,985	982,985
Ending Fund Balance	982,985	982,985

	2025-26 Amended	2026-27 Initial
School Service Fund		
REVENUE		
Department of Agriculture - Lunch	480,393	480,531
Department of Agriculture - Breakfast	230,729	235,869
Commodities	19,245	19,245
Total Food Service Revenue	730,367	735,644
Transfer In from General Fund	-	-
Total Revenue and Incoming Transfers	730,367	735,644
EXPENDITURES		
Operations & Maintenance		
Supplies, Materials Including Commodities Expense	1,900	-
Building Repairs & Maintenance	1,500	1,500
Lease of Building	54,787	-
Total Operations & Maintenance	58,187	1,500
Food Services		
Supplies, Materials Including Commodities Expense	577,762	585,128
Salaries & Wages	4,312	3,951
Equipment Purchases & Repairs	5,000	110,750
Total Food Service Expenditures	587,074	699,829
Total Expenditures & Other Transactions	645,261	701,329
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	85,106	34,315
Beginning Fund Balance (7/1)	445,999	531,105
Ending Food Service Fund Balance	531,105	565,420