Willow Charter Academy

A Resolution of the Board of Directors
2025-26 Amended Budget

Fiscal Year 2025-26

	General	School Services	Total (Memorandum Only)
REVENUE			
State Aid	8,067,448	-	8,067,448
Other State Sources	470,704	-	470,704
Federal Grants	661,139	730,367	1,391,506
Private Sources	29,440	-	29,440
Total Revenues and Transfers	9,228,730	730,367	9,959,097
EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	3,273,075	-	3,273,075
Added Needs	884,801	-	884,801
Support Services			
Pupil Services	514,018	-	514,018
Instructional Staff Support	850,363	-	850,363
General Administration	208,728	-	208,728
School Administration	522,392	-	522,392
Business & Internal Services	118,731	-	118,731
Central Services	329,893	-	329,893
Operations & Maintenance	1,727,958	58,187	1,786,145
Pupil Transportation Services	726,195	-	726,195
Other Support Services	-	587,074	587,074
Community Services			
Community Activities	71,545	-	71,545
Welfare Activities	1,030	-	1,030
Total Expenditures	9,228,730	645,261	9,873,991
EXCESS OF REVENUES OVER EXPENDITURES	-	85,106	85,106
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	982,985	445,999	1,428,984
CURRENT FUND BALANCE	982,985	531,105	1,514,090

President's Certification:
I certify that the foregoing resolution was duly adopted by the Board of Directors at a properly noticed meeting, held on June 26, 2026 where a quorum of the board was present.

Signed By: [signature]
Dated: June 26, 2026

Willow Charter Academy
2025-26 Amended Budget Detail Comparison to 2025-26 Initial Budget Detail

	2025-26 Initial	2025-26 Amended
General Fund		
REVENUE		
State Aid	7,230,752	8,067,448
Revenue from State Sources	339,269	470,704
Restricted-Federal 'Pass thru' Grants - Title I	567,026	511,518
Restricted-Federal 'Pass thru' Grants - Title I SIP	33,786	-
Restricted-Federal 'Pass thru' Grants - Title II	46,419	-
IDEA Flowthrough	157,357	141,621
Striving Readers (84.371)	75,118	-
E-Rate (32.004)	6,600	8,000
Revenue from Private Sources	13,450	29,440
Contribution from Management Company	959,092	-
Total Revenue & Other Transactions	**9,428,871**	**9,228,730**
EXPENDITURES		
Basic Instruction		
Salaries & Wages	1,755,669	1,919,728
Payroll Taxes	145,721	159,337
Insurance Benefits	269,092	311,534
Other Benefits	51,127	53,977
Employment Expenses	17,255	18,445
Contracted Services	447,125	447,716
Curricular Tools	158,650	201,950
Student Costs	15,595	31,705
General Supplies	21,605	23,095
Equipment Expense	39,130	44,680
Dues & Subscriptions	11,169	10,909
Board Funds	50,000	50,000
Total - Basic Instruction	**2,982,138**	**3,273,075**
Added Needs		
Compensatory Education		
Salaries & Wages	345,352	264,109
Payroll Taxes	24,529	21,921
Insurance Benefits	25,987	26,077
Other Benefits	7,093	6,141
Contracted Services	41,314	-
Curricular Tools	51,424	11,673
Other	10,825	8,883
Subtotal - Compensatory Education	**506,523**	**338,804**
Special Education		
Salaries & Wages	523,825	427,319
Payroll Taxes	43,477	35,468
Insurance Benefits	102,153	60,570
Other Benefits	14,577	11,569
Employment Expenses	1,487	1,487
Curricular Tools	4,135	4,363
Equipment Expense	-	365
Dues & Subscriptions	-	4,857
Subtotal - Special Education	**689,654**	**545,997**
Total - Added Needs	**1,196,178**	**884,801**

	2025-26 Initial	2025-26 Amended
Pupil Services		
Health Services	193,027	227,979
Psychological Services	24,091	13,377
Speech Pathology	112,262	34,590
Social Work Services	170,426	120,956
Other (including recess aides)	147,541	117,116
Total - Pupil Services	**647,347**	**514,018**
Instructional Staff Support		
Salaries & Wages	469,368	404,956
Payroll Taxes	37,604	33,611
Insurance Benefits	105,455	89,092
Other Benefits	16,633	15,227
Employment Expenses	38,898	31,068
Contracted Services	156,739	154,058
Curricular Tools	9,600	8,200
General Supplies	250	250
Improvement of Instruction	81,705	101,261
Communication	9,200	9,200
Other	2,583	3,439
Total - Instructional Staff Support	**928,035**	**850,363**
General Administration		
Board of Education		
Board of Education Administration	33,014	37,018
Employment Expenses	510	510
Professional Services - Audit & Other	15,200	16,800
Professional services - Legal	5,000	7,500
Insurance	7,100	9,400
Subtotal - Board of Education	**60,824**	**71,228**
Executive Administration		
Executive Administration	107,141	116,418
Oversight Fee	18,756	21,082
Subtotal - Executive Administration	**125,897**	**137,499**
Total - General Administration	**186,721**	**208,728**
School Administration		
Office of the Principal		
Salaries & Wages	208,759	213,431
Payroll Taxes	17,327	17,715
Insurance Benefits	15,241	14,772
Other Benefits	4,993	5,009
Employment Expenses	14,435	13,265
Contracted Services	5,275	4,655
General Supplies	8,700	9,300
Insurance	1,000	820
Communication	5,655	6,045
Dues & Subscriptions	7,255	7,155
Subtotal - Office of the Principal	**288,640**	**292,168**

	2025-26 Initial	2025-26 Amended
Other School Administration		
Admissions & Other Administrative Support	47,596	73,947
Salaries & Wages	25,046	16,437
Payroll Taxes	2,079	1,364
Insurance Benefits	90	59
Other Benefits	601	394
Employment Expenses	2,150	2,150
Marketing	123,130	135,623
Dues & Subscriptions	-	250
Subtotal - Other School Administration	**200,693**	**230,225**
Total - School Administration	**489,333**	**522,392**
Business & Internal Services		
Fiscal Services	106,282	116,169
Internal Distribution Services	2,115	2,562
Total - Business & Internal Services	**108,397**	**118,731**
Central Services		
Planning, Research, and Development	3,093	2,370
Information Services	36,839	91,639
Staff/Personnel Services	151,056	183,512
Data Processing Services	32,881	38,161
Other Central Services	12,433	14,211
Total - Central Services	**236,302**	**329,893**
Operations & Maintenance		
Internal Building Services	16,369	18,555
Safety & Security	77,788	79,930
Insurance	25,700	17,220
Equipment Expense	20,095	20,300
Lease of Building	1,062,413	1,062,413
Janitorial Services	194,200	187,966
Building Repairs & Maintenance	141,100	134,975
Utilities	137,700	122,100
Taxes	84,500	84,500
Total - Operations & Maintenance	**1,759,865**	**1,727,958**
Pupil Transportation Services		
Salaries & Wages	22,866	12,210
Payroll Taxes	1,898	1,013
Insurance Benefits	6,899	44
Other Benefits	549	293
Student Costs	789,865	712,635
Total - Pupil Transportation Services	**822,076**	**726,195**
Other Support Services		
Pupil Activities		
Total - Pupil Activities	**-**	**-**
Community Services		
Community Activities		
Contracted Services	70,000	70,000
Student Costs	1,407	1,500
Other	42	45
Total - Community Activities	**71,450**	**71,545**
Welfare Activities		
Student Costs	1,000	1,000
Other	30	30
Total - Welfare Activities	**1,030**	**1,030**

	2025-26 Initial	2025-26 Amended
Outgoing Transfer to School Service Fund	-	-
Total Expenditures & Other Transactions	9,428,871	9,228,730
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	**-**	**-**
Beginning Fund Balance (7/1)	966,997	982,985
Ending Fund Balance	966,997	982,985

School Service Fund

	2025-26 Initial	2025-26 Amended
REVENUE		
Department of Agriculture - Lunch	417,984	480,393
Department of Agriculture - Breakfast	176,904	230,729
Commodities	18,951	19,245
Total Food Service Revenue	**613,839**	**730,367**
Transfer In from General Fund	-	-
Total Revenue and Incoming Transfers	**613,839**	**730,367**
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	577,762
Salaries & Wages	4,398	4,312
Equipment Purchases & Repairs	5,000	5,000
Total Food Service Expenditures	**550,148**	**587,074**
Total Expenditures & Other Transactions	608,335	645,261
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	**5,504**	**85,106**
Beginning Fund Balance (7/1)	376,390	445,999
Ending Food Service Fund Balance	381,894	531,105