


Willow Charter Academy
A Resolution of the Board of Directors
2024-25 Amended Budget

Fiscal Year 2024-25

	General	School Services	Total (Memorandum Only)
REVENUE			
State Aid	6,411,365	-	6,411,365
Other State Sources	242,001	-	242,001
Federal Grants	1,968,584	586,618	2,555,202
Private Sources	13,450	-	13,450
Contribution from Management Company	1,480,164	-	1,480,164
Total Revenues and Transfers	10,115,564	586,618	10,702,182
EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	3,373,957	-	3,373,957
Added Needs	1,535,214	-	1,535,214
Support Services			
Pupil Services	667,742	-	667,742
Instructional Staff Support	869,297	-	869,297
General Administration	119,152	-	119,152
School Administration	564,353	-	564,353
Business & Internal Services	102,289	-	102,289
Central Services	272,088	-	272,088
Operations & Maintenance	1,736,079	65,687	1,801,766
Pupil Transportation Services	795,783	-	795,783
Other Support Services	-	532,239	532,239
Community Services			
Community Activities	71,236	-	71,236
Welfare Activities	8,375	-	8,375
Total Expenditures	10,115,564	597,926	10,713,490
EXCESS OF REVENUES OVER EXPENDITURES	-	(11,308)	(11,308)
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	966,997	387,698	1,354,695
CURRENT FUND BALANCE	966,997	376,390	1,343,387

President's Certification:

I certify that the foregoing resolution was duly adopted by the Board of Directors at a properly noticed meeting, held on May 23, 2025 where a quorum of the board was present.

Signed By: 
Dated: May 23, 2025

Willow Charter Academy
2024-25 Amended Budget Detail

	2024-25 Amended	COVID Funding	Excluding COVID
General Fund			
REVENUE			
State Aid	6,411,365	-	6,411,365
Revenue from State Sources	242,001	-	242,001
Restricted-Federal 'Pass thru' Grants - Title I	579,803	-	579,803
Restricted-Federal 'Pass thru' Grants - Title I SIP	34,685	-	34,685
Restricted-Federal 'Pass thru' Grants - Title II	67,877	-	67,877
IDEA Flowthrough	141,696	-	141,696
Striving Readers (84.371)	52,014	-	52,014
ESSER I (84.425D)	7,345	7,345	-
ESSER III (84.425D)	1,080,764	1,080,764	-
E-Rate (32.004)	4,400	-	4,400
Revenue from Private Sources	13,450	-	13,450
Contribution from Management Company	1,480,164	-	1,480,164
Total Revenue & Other Transactions	10,115,564	1,088,109	9,027,456
EXPENDITURES			
Basic Instruction			
Salaries & Wages	2,268,937	499,000	1,769,937
Payroll Taxes	146,905	-	146,905
Insurance Benefits	229,748	-	229,748
Other Benefits	49,855	-	49,855
Employment Expenses	18,970	-	18,970
Contracted Services	132,597	-	132,597
Curricular Tools	240,542	12,872	227,670
Student Costs	15,425	-	15,425
General Supplies	20,735	-	20,735
Equipment Expense	149,443	66,269	83,174
Dues & Subscriptions	10,330	-	10,330
Board Funds	50,000	-	50,000
Other	40,470	40,470	-
Total - Basic Instruction	3,373,957	618,611	2,755,346
Added Needs			
Compensatory Education			
Salaries & Wages	385,474	54,970	330,504
Payroll Taxes	23,863	-	23,863
Insurance Benefits	32,215	-	32,215
Other Benefits	6,900	-	6,900
Curricular Tools	394,512	347,667	46,845
Other	40,422	28,185	12,237
Subtotal - Compensatory Education	883,386	430,822	452,564
Special Education			
Salaries & Wages	508,616	-	508,616
Payroll Taxes	42,215	-	42,215
Insurance Benefits	77,330	-	77,330
Other Benefits	13,714	-	13,714
Employment Expenses	1,455	-	1,455
Curricular Tools	8,498	-	8,498
Subtotal - Special Education	651,828	-	651,828
Total - Added Needs	1,535,214	430,822	1,104,392
Pupil Services			
Health Services	231,907	-	231,907
Psychological Services	21,600	-	21,600
Speech Pathology	99,789	-	99,789
Social Work Services	170,270	5,426	164,844
Other (including recess aides)	144,176	-	144,176
Total - Pupil Services	667,742	5,426	662,316

	2024-25 Amended	COVID Funding	Excluding COVID
Instructional Staff Support			
Salaries & Wages	461,828	8,977	452,851
Payroll Taxes	36,628	-	36,628
Insurance Benefits	72,845	-	72,845
Other Benefits	16,122	-	16,122
Employment Expenses	36,732	3,990	32,742
Contracted Services	128,910	-	128,910
Curricular Tools	7,100	-	7,100
General Supplies	460	-	460
Improvement of Instruction	97,908	-	97,908
Communication	6,239	-	6,239
Other	4,524	908	3,616
Total - Instructional Staff Support	869,297	13,874	855,422
General Administration			
Board of Education			
Board of Education Administration	32,913	-	32,913
Employment Expenses	510	-	510
Professional Services - Audit & Other	19,856	706	19,150
Professional services - Legal	5,000	-	5,000
Insurance	6,500	-	6,500
Other	49	49	-
Subtotal - Board of Education	64,829	755	64,073
Executive Administration			
Executive Administration	37,690	-	37,690
Oversight Fee	16,633	-	16,633
Subtotal - Executive Administration	54,323	-	54,323
Grant Procurement			
Grant Procurement	-	-	-
Subtotal - Grant Procurement	-	-	-
Total - General Administration	119,152	755	118,396
School Administration			
Office of the Principal			
Salaries & Wages	203,421	-	203,421
Payroll Taxes	16,884	-	16,884
Insurance Benefits	13,908	-	13,908
Other Benefits	4,833	-	4,833
Employment Expenses	15,522	-	15,522
Contracted Services	5,000	-	5,000
General Supplies	8,410	-	8,410
Insurance	1,600	-	1,600
Communication	5,510	-	5,510
Dues & Subscriptions	7,155	-	7,155
Subtotal - Office of the Principal	282,243	-	282,243
Other School Administration			
Admissions & Other Administrative Support	130,410	-	130,410
Salaries & Wages	23,220	-	23,220
Payroll Taxes	1,927	-	1,927
Insurance Benefits	84	-	84
Other Benefits	557	-	557
Employment Expenses	2,281	-	2,281
Marketing	123,631	-	123,631
Subtotal - Other School Administration	282,110	-	282,110
Total - School Administration	564,353	-	564,353
Business & Internal Services			
Fiscal Services	100,078	-	100,078
Internal Distribution Services	2,211	-	2,211
Total - Business & Internal Services	102,289	-	102,289

	2024-25 Amended	COVID Funding	Excluding COVID
Central Services			
Planning, Research, and Development	3,765	-	3,765
Information Services	54,089	-	54,089
Staff/Personnel Services	158,621	-	158,621
Data Processing Services	29,318	-	29,318
Other Central Services	26,295	-	26,295
Total - Central Services	272,088	-	272,088
Operations & Maintenance			
Internal Building Services	17,005	-	17,005
Safety & Security	62,289	-	62,289
Insurance	23,400	-	23,400
Equipment Expense	31,139	5,467	25,672
Lease of Building	1,062,413	-	1,062,413
Janitorial Services	189,400	-	189,400
Building Repairs & Maintenance	157,700	-	157,700
Utilities	112,000	-	112,000
Taxes	80,350	-	80,350
Other	383	383	-
Total - Operations & Maintenance	1,736,079	5,850	1,730,229
Pupil Transportation Services			
Salaries & Wages	23,891	5,071	18,820
Payroll Taxes	1,167	-	1,167
Insurance Benefits	11,670	-	11,670
Other Benefits	337	-	337
Student Costs	758,220	-	758,220
Other	498	355	143
Total - Pupil Transportation Services	795,783	5,426	790,357
Other Support Services			
Pupil Activities			
Total - Pupil Activities	-	-	-
Community Services			
Community Activities			
Contracted Services	70,000	-	70,000
Student Costs	1,200	-	1,200
Other	36	-	36
Total - Community Activities	71,236	-	71,236
Welfare Activities			
Student Costs	8,345	7,345	1,000
Other	30	-	30
Total - Welfare Activities	8,375	7,345	1,030
Outgoing Transfer to School Service Fund	-	-	-
Total Expenditures & Other Transactions	10,115,564	1,088,109	9,027,456
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

	2024-25 Amended	COVID Funding	Excluding COVID
School Service Fund			
REVENUE			
Department of Agriculture - Lunch	400,811	-	400,811
Department of Agriculture - Breakfast	166,856	-	166,856
Commodities	18,951	-	18,951
Total Food Service Revenue	586,618	-	586,618
Transfer In from General Fund	-	-	-
Total Revenue and Incoming Transfers	586,618	-	586,618
EXPENDITURES			
Operations & Maintenance			
Supplies, Materials Including Commodities Expense	9,400	-	9,400
Building Repairs & Maintenance	1,500	-	1,500
Lease of Building	54,787	-	54,787
Total Operations & Maintenance	65,687	-	65,687
Food Services			
Supplies, Materials Including Commodities Expense	511,050	-	511,050
Salaries & Wages	4,689	-	4,689
Equipment Purchases & Repairs	16,500	-	16,500
Total Food Service Expenditures	532,239	-	532,239
Total Expenditures & Other Transactions	597,926	-	597,926
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(11,308)	-	(11,308)
Beginning Fund Balance (7/1)	387,698	-	387,698
Ending Food Service Fund Balance	376,390	-	376,390