

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

**Fiscal Year 2024-25**

	General	School Services	Total (Memorandum Only)
<b>REVENUE</b>			
State Aid	7,162,511	-	7,162,511
Other State Sources	307,667	-	307,667
Federal Grants	1,533,024	600,161	2,133,185
Private Sources	13,800	-	13,800
Contribution from Management Company	306,278	-	306,278
<b>Total Revenues and Transfers</b>	<b>9,323,280</b>	<b>600,161</b>	<b>9,923,441</b>
<b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>			
Instruction			
Basic Instruction	3,178,451	-	3,178,451
Added Needs	1,332,760	-	1,332,760
Support Services			
Pupil Services	551,063	-	551,063
Instructional Staff Support	872,755	-	872,755
General Administration	119,802	-	119,802
School Administration	560,815	-	560,815
Business & Internal Services	110,889	-	110,889
Central Services	260,167	-	260,167
Operations & Maintenance	1,635,884	65,687	1,701,571
Pupil Transportation Services	687,168	-	687,168
Other Support Services	-	576,920	576,920
Community Services			
Community Activities	5,150	-	5,150
Welfare Activities	8,375	-	8,375
<b>Total Expenditures</b>	<b>9,323,280</b>	<b>642,607</b>	<b>9,965,887</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>(42,446)</b>	<b>(42,446)</b>
Transfer Between Funds	-	-	-
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>950,461</b>	<b>308,820</b>	<b>1,259,281</b>
<b>CURRENT FUND BALANCE</b>	<b>950,461</b>	<b>266,374</b>	<b>1,216,835</b>

**President's Certification:**

I certify that the foregoing resolution was duly adopted by the Board of Directors at a properly noticed meeting, held on September 30, 2024 where a quorum of the board was present.

Signed By:   
Dated: September 30, 2024

**Willow Charter Academy**  
2024-25 Initial Budget Detail

	<b>2024-25 Initial</b>	<b>COVID Funding</b>	<b>Excluding COVID</b>
<b>General Fund</b>			
<b>REVENUE</b>			
State Aid	7,162,511	-	7,162,511
Revenue from State Sources	307,667	-	307,667
Restricted-Federal 'Pass thru' Grants - Title I	521,543	-	521,543
Restricted-Federal 'Pass thru' Grants - Title I SIP	9,400	-	9,400
Restricted-Federal 'Pass thru' Grants - Title II	83,905	-	83,905
IDEA Flowthrough	144,890	-	144,890
IDEA Preschool	2,660	-	2,660
Striving Readers (84.371)	72,137	-	72,137
ESSER I (84.425D)	7,345	7,345	-
ESSER III (84.425D)	686,044	686,044	-
E-Rate (32.004)	5,100	-	5,100
Revenue from Private Sources	13,800	-	13,800
Contribution from Management Company	306,278	-	306,278
<b>Total Revenue &amp; Other Transactions</b>	<b>9,323,280</b>	<b>693,389</b>	<b>8,629,891</b>
<b>EXPENDITURES</b>			
<b>Basic Instruction</b>			
Salaries & Wages	2,149,088	406,000	1,743,088
Payroll Taxes	144,676	-	144,676
Insurance Benefits	259,050	-	259,050
Other Benefits	49,305	-	49,305
Employment Expenses	16,530	-	16,530
Contracted Services	95,156	-	95,156
Curricular Tools	260,870	30,000	230,870
Student Costs	14,925	-	14,925
General Supplies	20,735	-	20,735
Equipment Expense	79,996	-	79,996
Dues & Subscriptions	7,600	-	7,600
Board Funds	50,000	-	50,000
Other	30,520	30,520	-
<b>Total - Basic Instruction</b>	<b>3,178,451</b>	<b>466,520</b>	<b>2,711,931</b>
<b>Added Needs</b>			
<b>Compensatory Education</b>			
Salaries & Wages	364,489	40,619	323,870
Payroll Taxes	26,881	-	26,881
Insurance Benefits	48,958	-	48,958
Other Benefits	7,773	-	7,773
Curricular Tools	155,243	142,173	13,070
Other	24,322	12,795	11,526
<b>Subtotal - Compensatory Education</b>	<b>627,665</b>	<b>195,587</b>	<b>432,078</b>
<b>Special Education</b>			
Salaries & Wages	553,271	-	553,271
Payroll Taxes	45,921	-	45,921
Insurance Benefits	87,574	-	87,574
Other Benefits	15,037	-	15,037
Employment Expenses	1,477	-	1,477
Curricular Tools	1,815	-	1,815
<b>Subtotal - Special Education</b>	<b>705,095</b>	<b>-</b>	<b>705,095</b>
<b>Total - Added Needs</b>	<b>1,332,760</b>	<b>195,587</b>	<b>1,137,173</b>
<b>Pupil Services</b>			
Health Services	136,774	-	136,774
Psychological Services	50,104	-	50,104
Speech Pathology	99,790	-	99,790
Social Work Services	128,909	2,848	126,061
Other (including recess aides)	135,486	-	135,486
<b>Total - Pupil Services</b>	<b>551,063</b>	<b>2,848</b>	<b>548,214</b>

	2024-25 Initial	COVID Funding	Excluding COVID
<b>Instructional Staff Support</b>			
Salaries & Wages	450,037	4,971	445,066
Payroll Taxes	36,575	-	36,575
Insurance Benefits	72,868	-	72,868
Other Benefits	15,627	-	15,627
Employment Expenses	48,211	12,076	36,135
Contracted Services	130,517	-	130,517
Curricular Tools	7,800	-	7,800
General Supplies	910	-	910
Improvement of Instruction	100,274	-	100,274
Communication	6,300	-	6,300
Other	3,637	1,193	2,444
<b>Total - Instructional Staff Support</b>	<b>872,755</b>	<b>18,240</b>	<b>854,515</b>
<b>General Administration</b>			
<b>Board of Education</b>			
Board of Education Administration	33,049	-	33,049
Employment Expenses	510	-	510
Professional Services - Audit & Other	19,150	-	19,150
Professional services - Legal	7,250	-	7,250
Insurance	12,900	-	12,900
<b>Subtotal - Board of Education</b>	<b>72,859</b>	<b>-</b>	<b>72,859</b>
<b>Executive Administration</b>			
Executive Administration	28,267	-	28,267
Oversight Fee	18,675	-	18,675
<b>Subtotal - Executive Administration</b>	<b>46,943</b>	<b>-</b>	<b>46,943</b>
<b>Grant Procurement</b>			
Grant Procurement	-	-	-
<b>Subtotal - Grant Procurement</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total - General Administration</b>	<b>119,802</b>	<b>-</b>	<b>119,802</b>
<b>School Administration</b>			
<b>Office of the Principal</b>			
Salaries & Wages	203,036	-	203,036
Payroll Taxes	16,852	-	16,852
Insurance Benefits	13,871	-	13,871
Other Benefits	4,584	-	4,584
Employment Expenses	15,356	-	15,356
Contracted Services	3,020	-	3,020
General Supplies	8,410	-	8,410
Insurance	1,200	-	1,200
Communication	5,510	-	5,510
Dues & Subscriptions	7,135	-	7,135
<b>Subtotal - Office of the Principal</b>	<b>278,974</b>	<b>-</b>	<b>278,974</b>
<b>Other School Administration</b>			
Admissions & Other Administrative Support	126,077	-	126,077
Salaries & Wages	25,395	-	25,395
Payroll Taxes	2,108	-	2,108
Insurance Benefits	91	-	91
Other Benefits	609	-	609
Employment Expenses	2,150	-	2,150
Marketing	125,410	-	125,410
<b>Subtotal - Other School Administration</b>	<b>281,841</b>	<b>-</b>	<b>281,841</b>
<b>Total - School Administration</b>	<b>560,815</b>	<b>-</b>	<b>560,815</b>
<b>Business &amp; Internal Services</b>			
Fiscal Services	108,695	-	108,695
Internal Distribution Services	2,194	-	2,194
<b>Total - Business &amp; Internal Services</b>	<b>110,889</b>	<b>-</b>	<b>110,889</b>

	2024-25 Initial	COVID Funding	Excluding COVID
<b>Central Services</b>			
Planning, Research, and Development	5,522	-	5,522
Information Services	42,127	-	42,127
Staff/Personnel Services	158,934	-	158,934
Data Processing Services	27,659	-	27,659
Other Central Services	25,924	-	25,924
<b>Total - Central Services</b>	<b>260,167</b>	<b>-</b>	<b>260,167</b>
<b>Operations &amp; Maintenance</b>			
Internal Building Services	15,378	-	15,378
Safety & Security	78,405	-	78,405
Insurance	25,800	-	25,800
Equipment Expense	28,688	-	28,688
Lease of Building	1,062,413	-	1,062,413
Janitorial Services	164,000	-	164,000
Building Repairs & Maintenance	105,850	-	105,850
Communication	300	-	300
Utilities	84,400	-	84,400
Taxes	70,650	-	70,650
<b>Total - Operations &amp; Maintenance</b>	<b>1,635,884</b>	<b>-</b>	<b>1,635,884</b>
<b>Pupil Transportation Services</b>			
Salaries & Wages	2,662	2,662	-
Student Costs	684,320	-	684,320
Other	186	186	-
<b>Total - Pupil Transportation Services</b>	<b>687,168</b>	<b>2,848</b>	<b>684,320</b>
<b>Other Support Services</b>			
<b>Pupil Activities</b>			
<b>Total - Pupil Activities</b>	-	-	-
<b>Community Services</b>			
<b>Community Activities</b>			
Student Costs	5,000	-	5,000
Other	150	-	150
<b>Total - Community Activities</b>	<b>5,150</b>	<b>-</b>	<b>5,150</b>
<b>Welfare Activities</b>			
Student Costs	8,345	7,345	1,000
Other	30	-	30
<b>Total - Welfare Activities</b>	<b>8,375</b>	<b>7,345</b>	<b>1,030</b>
Outgoing Transfer to School Service Fund	-	-	-
Total Expenditures & Other Transactions	9,323,280	693,389	8,629,891
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>
Beginning Fund Balance (7/1)	950,461	-	950,461
Ending Fund Balance	950,461	-	950,461

	2024-25 Initial	COVID Funding	Excluding COVID
<b>School Service Fund</b>			
<b>REVENUE</b>			
Department of Agriculture - Lunch	396,361	-	396,361
Department of Agriculture - Breakfast	184,849	-	184,849
Commodities	18,951	-	18,951
<b>Total Food Service Revenue</b>	<b>600,161</b>	<b>-</b>	<b>600,161</b>
Transfer In from General Fund	-	-	-
<b>Total Revenue and Incoming Transfers</b>	<b>600,161</b>	<b>-</b>	<b>600,161</b>
<b>EXPENDITURES</b>			
<b>Operations &amp; Maintenance</b>			
Supplies, Materials Including Commodities Expense	9,400	-	9,400
Building Repairs & Maintenance	1,500	-	1,500
Lease of Building	54,787	-	54,787
<b>Total Operations &amp; Maintenance</b>	<b>65,687</b>	<b>-</b>	<b>65,687</b>
<b>Food Services</b>			
Supplies, Materials Including Commodities Expense	539,250	-	539,250
Salaries & Wages	4,670	-	4,670
Equipment Purchases & Repairs	33,000	-	33,000
<b>Total Food Service Expenditures</b>	<b>576,920</b>	<b>-</b>	<b>576,920</b>
Total Expenditures & Other Transactions	642,607	-	642,607
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	<b>(42,446)</b>	<b>-</b>	<b>(42,446)</b>
Beginning Fund Balance (7/1)	308,820	-	308,820
Ending Food Service Fund Balance	266,374	-	266,374