

**Gateway Academy School Board Meeting Agenda**
**Thursday, April 24th, 2025, 06:00 PM-08:00 PM**
**Location: Gateway Preparatory Academy Library**
**Join Zoom Meeting**
<https://uetn-org.zoom.us/j/9231128979>
**Meeting ID: 923 112 8979**

**Mission Statement:** *Our mission is to provide children with an individualized education emphasizing practical life skills and demonstrations of student learning in a safe, respectful, and supportive environment*

Agenda Items	Presenter	Materials/Notes	Time
Call to Order	Brittany Jensen	Brittany called the meeting to order at 6:03 p.m. Board members present were Brittany Jensen, Paul Dail, and Diana Girtain. Amy Bates joined online at 6:30 p.m., and Michael Bahr joined in person at 6:30 p.m. Staff in attendance and presenting at the meeting were Dave Armour, Amy Gibson, and Ada Munk.	1 min
Public Comment	Public Attendees	GPA Middle School Math Instructor Amy Thorpe spoke about her recent resignation. She expressed that she questions the efficacy of some systems at the school and detailed areas where she believes those systems could be improved.  Brittany Jensen thanked Ms. Thorpe for her service at the school and expressed that she will be missed. She also said Ms. Thorpe's comments will be good points to consider during the strategic planning session this summer and that the board appreciates teacher feedback and hopes to also receive it from teachers who are not leaving the school.	5 min
Consent Calendar	Brittany Jensen	When a quorum was established, the board returned to the consent calendar for approval. Diana moved to approve the consent calendar, Paul seconded the motion, all were in favor, and the motion passed.	3 min
Exhibit A Review	Wyett Ihler	<a href="#"><u>Exhibit A</u></a> was tabled because of Wyett's absence.	10 min
Strategic Planning Session Scheduling  Board Member Interviews  Admin Evaluation & Renewal Letters Delegation	Brittany Jensen	Amy Gibson will coordinate schedules for the next strategic planning session, likely in July.  Wyett Ihler's last meeting as a board member will be May. The board needs to bring on a parent to maintain Land Trust and charter requirements. Another notice will be sent out to the school community for anyone interested in joining the board. Paul and Diana will assist Brittany with interviewing potential members.  For the Director and Business Administrator Evaluations, the Executive Committee previously did the evaluation and contracts; however, this year, the Audit Committee members will be conducting the evaluations, returning to the May meeting with recommendations for bonuses and offer letters.	10 min
Director's Report	David Amour	<a href="#"><u>Director's Report</u></a>  Dave reported on current enrollment, which he said has been static since last month.  Other highlights included upcoming events. He said the last month of school is very full, and including events such as the science fair,	15 min

		<p>teacher appreciation week, concerts, festivals, and the job shadowing program, the latter of which is part of the school's strategic plan.</p> <p>He also mentioned the Gatekeeper lunch, for students who have been at Gateway since kindergarten. He said there are 18 qualifying students this year and that the number seems to get bigger each year.</p> <p>He complimented the Drama Program's production of "Once On This Island" and said it was nice to have it two nights. The Drama Program has officially announced "Shrek" as its show next year. He also said how much he loves the NHS induction and that he has a soft spot for the 8th graders who get inducted right at the end.</p> <p>Rise testing is currently open, and Dave said there would be no writing or ELA scores because they are re-norming the test.</p> <p>Amy Gibson spoke on behalf of the Expansion committee and said the committee has been picking the fieldhouse colors and furnishings. Still waiting on final documents for engineers and architect. Once that is received, it moves to city for approval and then USBE for initial stamp of approval.</p>	
Health Assurances Report	Dave Armour	<p><a href="#">Report Link</a></p> <p>Dave said this report needs to be completed every two years, and the report the board was presented represents 2023-24. Moving forward, even though there were no pornography complaints, that box will be checked to represent "none."</p>	10 min
Finance Report	Jonada Munk	<p><a href="#">Finance Report</a></p> <p>Ada gave the Finance Report for February, which she said is a time to prepare for the next year with budgets, legislative session, compliance, and new hires. Still in the process of completing lunchroom and SPED audit.</p> <p>All loan application docs for expansion project have been submitted as of board meeting. Not sure of timeline from here. School will be paying for metal building in this school year, which will need to be approved as part of final budget, but this has been approved by the board as part of the bid.</p> <p>School safety grants - School is working on spending down previous grant, which has one more year; however, we can start spending on the new grant at the same time, which is helpful for tasks involving the new building. Roof RFP (part of the original grant) will be the next big project.</p> <p>There was discussion regarding advertising, and both Brittany and Dave said it would be good to time it out to coincide with the opening of the new building.</p>	15 min
FY25-26 Budget Hearing	Jonada Munk/Dave Armour	<p>Dave and Ada discussed the various aspects of the proposed compensation budget adjustments, which will be presented as part of the final budget in May. These adjustments affect all staff at the school and include adjustments in pay, legislative support and stipends, health benefits adjustments, and a retirement proposal.</p> <p>The only negative impact will be an increase in health premiums, but</p>	20 min

		<p>Ada said they already shopped around and that the premium increases are lower than many other carriers.</p> <p>It was noted during this discussion of proposed budget adjustments that staff retention is very high and that these adjustments will help assure that continues.</p> <p>Brittany asked about URS, but Ada said given financial uncertainties regarding Utah Fits All and the fact that charters are funded differently than school districts, she wouldn't recommend committing to the program.</p> <p>In addition to the board ultimately wanting to offer employees competitive pay, matching or exceeding salaries at comparable schools, which the new adjustments will address, Brittany mentioned several other board priorities to be included in budget considerations including:</p> <ul style="list-style-type: none"> <li>- Class materials and assuring teachers don't have to pay for necessary supplies</li> <li>- Prioritizing small class sizes</li> <li>- Professional development and Montessori training</li> <li>- Sufficient staffing to run all programs effectively</li> <li>- Considering offering something similar to the "Grow Your Own" program for professional development of hourly staff, especially to help aides who are interested in becoming teachers to have their schooling paid for</li> <li>- Strengthening and bridging Montessori in the middle school program.</li> </ul>	
Board Walkthrough	Dave Armour	Dave said there is still time for board walkthroughs of the school. Brittany proposed that next year, the board makes a schedule by month of when each board member might do a walkthrough, rather than waiting until the end of the school year.	5 min
Fiscal Training	Jonada Munk	This item was tabled	20 min
<b>Action Items:</b>			
TSSA Plan Approval FY26	Dave Armour	<p>Dave presented the TSSA Plan, which has a goal of increasing school performance and student academic achievement by one percent measured by RISE testing.</p> <p>Diana made a motion to approve the TSSA Plan, Michael seconded, all were in favor, and the motion passed</p>	10 min
Toilet Training Requirements policy (new)	Amy Gibson	<p>Amy presented the Toilet Training Requirements policy, which was put in place as a result of 2023-24 being the first full year all public schools were given access to funding for a full-day kindergarten option.</p> <p>Paul made a motion to approve the Toilet Training Requirements Policy, Diana seconded, all were in favor, and the motion passed.</p>	10 min
Student Attendance Policy (last revision 2020)	Amy Gibson	Amy also presented the Student Attendance Policy, which was only changed to tighten up the language but still reflects Utah code and administrative language. Diana made a motion to approve the Student Attendance Policy, Amy seconded, all were in favor, and the	10 min

		<p>motion passed.</p> <p>Paul made a motion to adjourn, Diana seconded, all were in favor, and the motion passed. The meeting adjourned at 7:25 p.m.</p>	
<b>Discussion:</b> Executive Session: In accordance with <a href="#">UCA 52-4-205</a> (for one or more of the following purposes): <i>to discuss the character, professional competence, or physical or mental health of an individual.</i>			
<b>Action from closed session, if any:</b>			

**Rules of Procedures:**

- All meetings are open to the public, and the public is welcome to attend.
- The agenda of each upcoming meeting with draft minutes of the prior meeting will be made available to all council members at least 24 hours in advance, will be posted on the school website and made available in the main office. The agenda will include the date, time and location of the meeting. If School Land Trust is on the agenda, the agenda will be posted 1 week in advance.
- Minutes will be kept of all meetings, prepared in draft format for approval at the next scheduled meeting.
- The board will prepare a timeline for the school year that includes due dates for all required reporting and other activities/tasks that the council agrees to assume or participate in. The timeline will assist in preparation of agendas to be sure the council accomplishes their work in a timely manner.
- The council consists of the governing board of Gateway Preparatory Academy (4/7 parents) as well as the school director.
- The chair conducts the meetings, makes assignments and requests reports on assignments. In the absence of the chair the vice-chair shall conduct meetings.
- The board must have a quorum to vote. A quorum is equal to a majority of board members.
- The board completes a Conflict-of-Interest form annually and the board will follow the conflict of interest policy.
- Meetings shall be conducted, and action taken according to very simplified rules of parliamentary procedure as required in 53G-7-1203(10). Council actions will be taken by

motions and voting with votes and motions recorded in the minutes.

Public Comment Procedures:

- Comments are limited to 3 min per individual,
- Personnel matters cannot be addressed during public comment,
- All public comment materials should be shared with the board of directors at least 24 hours in advance,
- The preferred communication method with the board is email: [board@gpacharter.org](mailto:board@gpacharter.org), and
- No board action can be taken on topics addressed during public comment and that are not listed as an action item on the meeting agenda.

DRAFT

***Director's Report***  
***May 29, 2025***

**Enrollment Data**

Grade	K	1	2	3	4	5	6	7	8	Total
April	113	74	76	83	78	89	80	71	59	723
May	113	74	76	83	77	90	80	70	59	721
<b>Change</b>	<b>-0</b>	<b>-0</b>	<b>- 0</b>	<b>-0</b>	<b>-1</b>	<b>-0</b>	<b>-0</b>	<b>-1</b>	<b>-0</b>	<b>-2</b>
<b>Onsite students:</b>		528								
<b>Distance Ed - other:</b>		193								

**Upcoming Events**

- Summer
- June Board Meeting
- July Board Meeting

**Items & Updates**

- Spring Concerts
- Festival Attendance (99,72)
- Year in Review
- [Academic Report](#) -More Coming
- Staffing
- Positive Behavior Report
- Federal Funding

**Facilities Projects**

- Grass
- 
-

## Community & Committees

- Expansion Committee

*Gateway Preparatory Academy provides Iron County K - 8 students an education that focuses on individual skills, abilities and needs. Our strengths include our child centered approach - the use of the Montessori method - as well as the arts and special education. Established in 2008, we provide an individualized experience focused on student growth while preparing students to be productive members of the community.*

## Positive Behavior Plan Report

**May 29, 2025**

For the school year 2024-2025 the following is a report of the implementation of the Gateway Academy Positive Behavior Plan. The plan was created and approved by the board on February 23, 2022. Last year we did a great job of getting the plan started and carried that momentum into this school year. This school year we were able to hold in class instruction on subjects including conflict resolution, stress management, resilience, healthy family relationships, and emotional regulation. The school counselor was able to go into the Middle School environment and teach monthly mental health lessons during mentor times on subjects including anxiety, depression, stress, peer pressure, self-esteem, drug and alcohol use, suicidal thoughts, and the difference between positive and negative coping strategies. We continued our Hope for Tomorrow program with additional lessons on mental health and wellness. Zones of Regulation continued to be taught in many classes throughout the school, assisting our lower elementary students with emotional regulation and giving the school a universal language to use when describing emotions. This year, we continued our Hope Squad in our middle school environment, provided staff with QPR training, ran social skills groups for all grade levels, and provided students with mental health services as needed. At the end of the school year we reviewed the data from a pre- and post-survey from the middle school and found that there was an improvement in knowledge of mental health and positive coping strategies.

During this school year, we continued multiple programs previously run to continue to improve students' positive behavior. Our aide for the refocus room continues to provide support with students there. Per the refocus room teacher, behaviors have decreased in this space and we continue to see a decrease in overall red cards. The refocus room continues to work on printouts and worksheets to assist students when they come into refocus. The wellness space continues to provide students with a place to regulate their emotions and decrease overall behaviors. This space continues to be utilized by many students and has been a great option for teachers who have students who need a place to re-regulate. Our Social Worker continues to run groups and be in classrooms supporting teachers with their students' needs with mental health and social skills. Next year, our social worker will be teaching a class for the middle school to assist students with skills, regulating emotions, and decision making. This year, we hired a Behavior Specialist who assisted students with behavior issues in class while also

providing students with behavior plans. This was a successful endeavor, and we heard positive feedback from all levels of the school about this support in the building.

Report written by Director Armour, designated Positive Behavior Specialist



## Monthly Financial Scoreboard as of March 31st, 2025

### Restricted Programs

ESEA, \$(82,644)
School Lunch \$182,669
One Time Bills , \$(912)
Restricted State, \$1,450,523
Special Pop, \$41,128
CTE, \$3,882
Special Ed, \$(224,312)



ADM  
711.89



YTD Net Income  
\$1,175,419



Total Margin  
0.18

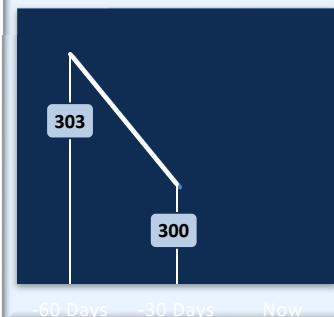


Debt Svc CR  
17.87



UR Days Cash  
\$303.00

### Days Cash on Hand



### Interest Earnings



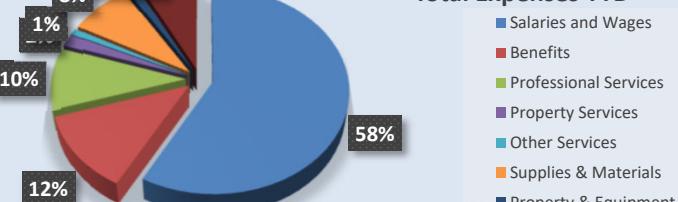
### Enrollment



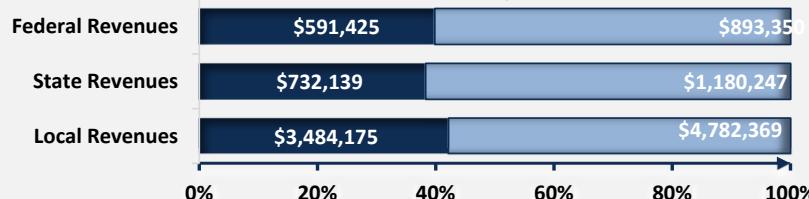
### Actual Vs Budget Expenses



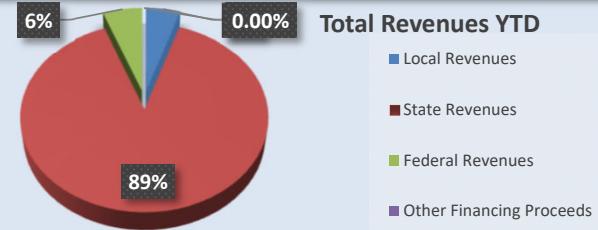
### Total Expenses YTD



### Actual Vs Budget Revenues



### Total Revenues YTD





# Finance & Accounting Report

## Summary, Notes & Action Items

Prepared by: Jonada Munk, Business Administrator

Month Ending: 3/31/2025

### Summary

Total overall expenses are trending as budgeted. During this month we concluded our Special Education Audit. The school has been selected for a school Land Trust review. This review is mostly compliance and non financial in nature.

### Notes

#### Reporting

- ✓ Submitted the annualy required ACA health form reporting. ✓
- ✓
- ✓

#### Balance Sheet

- ▶
- ▶

#### Income Statement

- ▶ Line 047: Received mental health grant funs.
- ▶ Line 246: Recorded indirect cost for the affected programs.
- ▶ Line 079: Received the repurposed Title IV funds.
- ▶
- ▶ Line 047: Received the Computer Science funds reimbursement.
- ▶
- ▶ Line 057: Received the Early Interactive software reimbursement; Safe Schools program reimbursement, and DTL funds.
- ▶
- ▶ Line 071: Received Title IA and Title II funds reimbursement.
- ▶
- ▶ Line 205: Purchased four teacher laptops and another server room power back up.
- ▶

### Action Items

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**Gateway Preparatory Academy**  
**Income Statement- Board Report**  
**1 Regular School - 07/01/2024 to 03/31/2025**  
**75.00% of the fiscal year has expired**

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	<b>January 2025</b>	<b>February 2025</b>	<b>March 2025</b>	<b>FY25 Actual YTD</b>	<b>FY25 Approved Budget</b>	<b>% YTD Actual to Budget</b>
<b>Net Income (Loss)</b>						
<b>Revenue</b>						
<b>002 Local Revenue</b>						
005 Interest Income	29,502.95	26,251.39	30,323.67	264,288.67	225,000.00	117.46%
009 Activities-Other School Programs Sal	242.30	3,377.62	3,007.60	8,957.56	9,000.00	99.53%
011 Student Fees	1,625.00	935.00	-	4,466.00	4,560.00	97.94%
013 Local Donations and Other Contributi	3,652.24	-	20.00	6,181.23	5,000.00	123.62%
016 Income- Sales & Rentals	90.00	225.00	-	2,562.00	7,500.00	34.16%
017 Other Local Income	1,613.06	83.53	224.00	14,418.66	3,450.00	417.93%
<b>Total 002 Local Revenue</b>	<b>36,725.55</b>	<b>30,872.54</b>	<b>33,575.27</b>	<b>300,874.12</b>	<b>254,510.00</b>	<b>118.22%</b>

**Gateway Preparatory Academy**  
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	January 2025	February 2025	March 2025	FY25 Actual YTD	FY25 Approved Budget	% YTD Actual to Budget
<b>021 State Revenue</b>						
022 Regular School Programs K-12	249,621.26	249,621.26	249,621.27	2,246,591.36	2,845,618.00	78.95%
023 Professional Staff	19,963.44	19,963.45	19,963.44	179,671.01	200,201.93	89.74%
024 Flexible Allocation	7,218.33	7,218.27	7,218.28	64,964.80	85,893.00	75.63%
025 Educator Salary Adjustment	35,462.28	35,462.28	35,462.28	324,471.17	441,479.00	73.50%
026 Class Size Reduction K-8	25,654.23	25,654.23	25,654.23	230,888.07	277,651.00	83.16%
028 Charter- Local Replacement	203,719.08	203,719.08	203,719.09	1,906,818.43	2,481,398.00	76.84%
029 Special Ed - Add-on	47,807.76	47,805.27	47,805.27	430,247.44	561,993.00	76.56%
030 Special Ed - Self-Contained	7,887.38	7,887.39	7,887.38	70,986.47	94,649.00	75.00%
031 Special Ed - Extended/State	1,346.25	1,346.25	1,346.24	12,354.41	20,312.00	60.82%
032 Career and Tech Education	491.92	491.92	491.92	4,427.26	5,702.00	77.64%
033 Gifted and Talented Learning	-	4,632.79	579.10	5,211.89	6,980.00	74.67%
034 Enhancement for At-Risk	21,066.56	21,066.56	21,066.56	189,599.05	224,284.00	84.54%
036 Reading Improvement Program K-3	-	-	-	5,961.03	14,000.00	42.58%
038 Beverly Taylor Sorenson Arts	3,000.00	3,000.00	3,000.00	27,000.00	36,000.00	75.00%
040 School LAND Trust Program	-	-	-	100,666.69	100,667.00	100.00%
046 Teachers Materials & Supplies	-	-	-	13,887.50	10,588.00	131.16%
047 Other State Revenue	16,069.49	28,381.47	38,321.32	184,461.66	260,699.00	70.76%
048 Charter School Start-up	-	3,000.00	-	203,000.00	-	-
057 Inter-Generational Poverty	439.11	163,491.92	439.11	173,876.43	978,289.00	17.77%
<b>Total 021 State Revenue</b>	<b>639,747.09</b>	<b>822,742.14</b>	<b>662,575.49</b>	<b>6,375,084.67</b>	<b>8,646,403.93</b>	<b>73.73%</b>

**Gateway Preparatory Academy**  
**Income Statement- Board Report**  
**1 Regular School - 07/01/2024 to 03/31/2025**  
**75.00% of the fiscal year has expired**

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	January 2025	February 2025	March 2025	FY25 Actual YTD	FY25 Approved Budget	% YTD Actual to Budget
<b>071 Federal Revenue</b>						
072 IDEA B- Disabled	-	-	-	-	134,162.52	-
079 Title I Disadvantaged	-	117,739.55	10,625.70	128,365.25	140,247.00	91.53%
080 Title II Teacher Improvement	-	7,909.56	-	7,909.56	21,144.00	37.41%
081 Other Federal Revenue	-	-	-	35,022.69	30,000.00	116.74%
<b>Total 071 Federal Revenue</b>		<b>125,649.11</b>	<b>10,625.70</b>	<b>171,297.50</b>	<b>325,553.52</b>	<b>52.62%</b>
<b>Total Revenue</b>	<b>676,472.64</b>	<b>979,263.79</b>	<b>706,776.46</b>	<b>6,847,256.29</b>	<b>9,226,467.45</b>	<b>74.21%</b>

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<b>Expense</b>						
<b>102 Salaries 100</b>						
103 Wages - Principals & Directors	19,207.27	19,207.27	19,207.27	179,865.44	300,380.00	59.88%
104 Wages - Instructional Support	18,958.07	19,783.68	23,011.41	170,970.88	187,750.00	91.06%
105 Wages - Teachers	186,594.21	190,803.70	215,394.88	1,575,158.75	2,102,916.00	74.90%
106 Wages - Teachers-Special Ed	30,969.03	30,969.03	32,571.58	252,450.66	310,300.00	81.36%
107 Wages - Substitute Teacher	2,497.71	4,361.26	3,773.09	28,050.55	42,000.00	66.79%
108 Wages - Student Support Services	17,061.30	17,318.89	19,235.76	149,759.90	217,700.00	68.79%
109 Wages - Admin Support Staff	21,381.44	21,381.44	21,381.44	201,132.85	324,305.00	62.02%
110 Wages - Aides & Parapro	32,116.45	44,112.49	43,044.05	347,139.74	448,000.00	77.49%
111 Wages - SpEd Aide & Parapro	24,041.13	37,825.33	33,829.64	279,294.91	423,000.00	66.03%
112 Wages - Bus Drivers	5,680.49	7,782.02	6,087.02	58,751.87	94,891.00	61.92%
113 Wages - Maintenance & Ops	6,531.11	7,145.50	6,893.60	70,345.64	113,559.00	61.95%
114 Wages - Computer & Tech	4,025.00	4,025.00	3,622.50	38,109.42	53,000.00	71.90%
<b>Total 102 Salaries 100</b>	<b>369,063.21</b>	<b>404,715.61</b>	<b>428,052.24</b>	<b>3,351,030.61</b>	<b>4,617,801.00</b>	<b>72.57%</b>
<b>121 Benefits 200</b>						
122 Retirement Programs	17,168.99	16,434.08	17,537.11	140,770.16	258,989.00	54.35%
123 Social Security & Medicare Tax	24,239.38	26,972.72	27,793.55	222,654.38	355,536.00	62.62%
124 Health Benefits	36,085.57	43,809.06	39,972.41	328,485.89	498,198.00	65.93%
125 Workers Comp	845.57	844.55	844.55	12,318.88	24,713.00	49.85%
126 Unemployment Insurance	633.69	705.21	726.60	5,605.21	12,672.00	44.23%
127 Other Employee Benefits	279.69	480.00	480.00	4,800.94	9,000.00	53.34%
<b>Total 121 Benefits 200</b>	<b>79,252.89</b>	<b>89,245.62</b>	<b>87,354.22</b>	<b>714,635.46</b>	<b>1,159,108.00</b>	<b>61.65%</b>

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**75.00% of the fiscal year has expired**

	January 2025	February 2025	March 2025	FY25 Actual YTD	FY25 Approved Budget	% YTD Actual to Budget
<b>131 Purchased Prof &amp; Tech Services 30</b>						
132 Management & Business Services	600.00	600.00	600.00	5,400.00	8,000.00	67.50%
133 Instructional Services	77,232.64	70,460.02	69,280.02	495,327.95	687,600.00	72.04%
134 Employee Training & Development	600.00	-	-	9,429.10	63,000.00	14.97%
135 Education Support Services	2,060.00	2,468.75	3,255.00	22,095.00	61,000.00	36.22%
138 Legal and Accounting	-	1,995.00	-	21,210.00	25,000.00	84.84%
139 Other Purchased Services	505.74	943.14	2,394.86	36,663.05	46,000.00	79.70%
<b>Total 131 Purchased Prof &amp; Tech Servic</b>	<b>80,998.38</b>	<b>76,466.91</b>	<b>75,529.88</b>	<b>590,125.10</b>	<b>890,600.00</b>	<b>66.26%</b>
<b>151 Purchased Property Services 400</b>						
152 Utilities Expenses	950.71	957.86	963.56	8,193.45	11,600.00	70.63%
153 Repair & Maint- Comp & Tech	1,541.99	281.67	-	4,440.65	6,500.00	68.32%
154 Repair & Maint- Facilities & Custodial	5,186.90	265.00	1,754.82	75,279.05	79,100.00	95.17%
155 Repair & Maintenance- Transportatio	130.00	-	-	12,701.71	15,000.00	84.68%
157 Lease- Rent Expense	1,970.00	130.00	837.60	3,897.60	5,000.00	77.95%
<b>Total 151 Purchased Property Services</b>	<b>9,779.60</b>	<b>1,634.53</b>	<b>3,555.98</b>	<b>104,512.46</b>	<b>117,200.00</b>	<b>89.17%</b>
<b>171 Other Purchased Services 500</b>						
173 Insurance Expense	-	-	-	22,160.00	22,500.00	98.49%
174 Telephone & Internet	317.12	359.81	412.95	3,441.72	4,600.00	74.82%
175 Other Communication Expense	140.00	140.00	140.00	1,260.00	1,900.00	66.32%
176 Postage & Mailing Expense	819.99	19.99	19.99	1,548.30	2,500.00	61.93%
178 Copy and Print Services	431.50	81.50	-	8,122.20	7,700.00	105.48%
179 Advertising- Administration	29.93	28.96	-	114.83	5,000.00	2.30%
180 Travel- Staff Travel & Mileage	1,224.67	574.59	1,564.76	6,838.11	15,000.00	45.59%
181 Travel- Field Trips	604.46	3,660.00	1,099.44	17,096.64	39,050.00	43.78%
<b>Total 171 Other Purchased Services 500</b>	<b>3,567.67</b>	<b>4,864.85</b>	<b>3,237.14</b>	<b>60,581.80</b>	<b>98,250.00</b>	<b>61.66%</b>

**Gateway Preparatory Academy**  
**Income Statement- Board Report**  
**1 Regular School - 07/01/2024 to 03/31/2025**  
**75.00% of the fiscal year has expired**

	January 2025	February 2025	March 2025	FY25 Actual YTD	FY25 Approved Budget	% YTD Actual to Budget
<b>191 Supplies 600</b>						
192 Classroom	6,553.89	3,092.15	6,061.66	59,365.30	78,249.19	75.87%
193 Employee Motivation	-	251.85	136.75	5,712.57	15,000.00	38.08%
194 Employee Training Supplies	189.99	-	-	286.89	100.00	286.89%
195 Special Ed	482.44	107.91	331.09	3,681.30	10,000.00	36.81%
196 Administration Supplies	395.88	163.84	371.02	2,432.14	13,000.00	18.71%
197 Board Supplies	168.30	37.42	47.63	1,859.37	3,000.00	61.98%
200 Maintenance & Custodial Supplies	3,276.09	2,292.00	3,193.34	34,025.83	123,000.00	27.66%
201 Transportation	709.37	392.76	275.26	4,893.33	7,700.00	63.55%
202 Energy- Electricity & Natural Gas	4,568.78	2,028.17	3,963.32	37,654.77	49,000.00	76.85%
203 Textbooks & Instructional Software	583.35	221.10	3,935.12	51,966.96	74,400.00	69.85%
204 Library Books & Supplies	156.34	60.60	400.57	1,916.74	3,000.00	63.89%
205 Computer & Tech	777.53	6,564.24	477.42	41,811.26	93,000.00	44.96%
206 Motor Fuel & Oil	1,609.91	1,545.87	2,732.36	11,964.64	20,000.00	59.82%
207 Parent Committee	630.39	706.00	401.08	3,349.07	3,500.00	95.69%
208 Student Programs	444.34	1,284.52	806.61	5,991.00	6,350.00	94.35%
209 Student Motivation	2,417.89	206.02	480.83	3,606.62	4,500.00	80.15%
210 Fund Raising	-	3,000.00	-	3,000.00	-	-
<b>Total 191 Supplies 600</b>	<b>22,964.49</b>	<b>21,954.45</b>	<b>23,614.06</b>	<b>273,517.79</b>	<b>503,799.19</b>	<b>54.29%</b>
<b>221 Property (Equipment) 700</b>						
222 Land & Site Improvement	-	-	-	38,175.00	250,000.00	15.27%
227 Equipment- Facilities	-	-	-	-	850,000.00	-
228 Equipment-Transportation	-	-	-	42,405.09	60,000.00	70.68%
<b>Total 221 Property (Equipment) 700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>80,580.09</b>	<b>1,160,000.00</b>	<b>6.95%</b>

**Gateway Preparatory Academy**  
**Income Statement- Board Report**  
**1 Regular School - 07/01/2024 to 03/31/2025**  
**75.00% of the fiscal year has expired**

	January 2025	February 2025	March 2025	FY25 Actual YTD	FY25 Approved Budget	% YTD Actual to Budget
<b>241 Other Objects 800</b>						
242 Dues and Fees	268.30	12.00	25.00	8,551.80	8,550.00	100.02%
243 Interest Paid- Loans	28,874.99	28,792.29	28,709.24	261,343.13	358,528.00	72.89%
244 Principal Paid- Loans	19,463.86	19,546.56	19,629.61	173,706.52	221,538.00	78.41%
245 Other Debt Service Fees	-	(7,735.79)	-	(9,636.40)	-	-
246 Contributions pass through	-	-	800.00	800.00	1,300.00	61.54%
<b>Total 241 Other Objects 800</b>	<b>48,607.15</b>	<b>40,615.06</b>	<b>49,163.85</b>	<b>434,765.05</b>	<b>589,916.00</b>	<b>73.70%</b>
<b>Total Expense</b>	<b>614,233.39</b>	<b>639,497.03</b>	<b>670,507.37</b>	<b>5,609,748.36</b>	<b>9,136,674.19</b>	<b>61.40%</b>
<b>Total Net Income (Loss)</b>	<b>62,239.25</b>	<b>339,766.76</b>	<b>36,269.09</b>	<b>1,237,507.93</b>	<b>89,793.26</b>	<b>1,378.17%</b>

**Gateway Preparatory Academy**  
**Income Statement- Board Report**  
**4 Food Service Program - 07/01/2024 to 03/31/2025**  
**75.00% of the fiscal year has expired**

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	January 2025	February 2025	March 2025	FY25 Actual YTD	FY25 Approved Budget	% YTD Actual to Budget
<b>Net Income (Loss)</b>						
<b>Revenue</b>						
<b>002 Local Revenue</b>						
006 Student Lunch Fee	6,702.36	5,326.40	6,965.80	52,176.56	55,000.00	94.87%
007 Adult Lunch Fee	334.30	279.89	525.35	3,369.85	2,000.00	168.49%
008 Other Food Service Income	71.25	59.35	85.95	678.78	1,200.00	56.57%
013 Local Donations and Other Contributi	-	-	1.00	42.65	20.00	213.25%
<b>Total 002 Local Revenue</b>	<b>7,107.91</b>	<b>5,665.64</b>	<b>7,578.10</b>	<b>56,267.84</b>	<b>58,220.00</b>	<b>96.65%</b>

**Gateway Preparatory Academy**  
**Income Statement- Board Report**  
**4 Food Service Program - 07/01/2024 to 03/31/2025**  
**75.00% of the fiscal year has expired**

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	<b>January 2025</b>	<b>February 2025</b>	<b>March 2025</b>	<b>FY25 Actual YTD</b>	<b>FY25 Approved Budget</b>	<b>% YTD Actual to Budget</b>
<b>021 State Revenue</b>						
042 Lunch-State Liquor Tax	4,517.25	5,400.00	5,631.75	37,683.75	75,000.00	50.25%
<b>Total 021 State Revenue</b>	<b>4,517.25</b>	<b>5,400.00</b>	<b>5,631.75</b>	<b>37,683.75</b>	<b>75,000.00</b>	<b>50.25%</b>

**Gateway Preparatory Academy**  
**Income Statement- Board Report**  
**4 Food Service Program - 07/01/2024 to 03/31/2025**  
**75.00% of the fiscal year has expired**

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	<b>January 2025</b>	<b>February 2025</b>	<b>March 2025</b>	<b>FY25 Actual YTD</b>	<b>FY25 Approved Budget</b>	<b>% YTD Actual to Budget</b>
<b>071 Federal Revenue</b>						
074 National School Lunch Progam	3,192.19	3,816.00	3,979.77	26,629.85	30,000.00	88.77%
075 Free & Reduced Lunch	16,825.79	20,057.62	20,982.41	141,776.70	185,000.00	76.64%
077 Breakfast Reimbursement	8,110.96	10,513.58	10,877.83	68,496.57	103,000.00	66.50%
081 Other Federal Revenue	-	-	-	-	25,697.00	-
<b>Total 071 Federal Revenue</b>	<b>28,128.94</b>	<b>34,387.20</b>	<b>35,840.01</b>	<b>236,903.12</b>	<b>343,697.00</b>	<b>68.93%</b>
<b>Total Revenue</b>	<b>39,754.10</b>	<b>45,452.84</b>	<b>49,049.86</b>	<b>330,854.71</b>	<b>476,917.00</b>	<b>69.37%</b>

**Gateway Preparatory Academy**  
**Income Statement- Board Report**  
**4 Food Service Program - 07/01/2024 to 03/31/2025**  
**75.00% of the fiscal year has expired**

	January 2025	February 2025	March 2025	FY25 Actual YTD	FY25 Approved Budget	% YTD Actual to Budget
<b>Expense</b>						
<b>102 Salaries 100</b>						
115 Wages - Food Services	12,670.62	16,495.13	15,557.23	133,144.58	164,568.00	80.91%
<b>Total 102 Salaries 100</b>	<b>12,670.62</b>	<b>16,495.13</b>	<b>15,557.23</b>	<b>133,144.58</b>	<b>164,568.00</b>	<b>80.91%</b>
<b>121 Benefits 200</b>						
122 Retirement Programs	422.03	422.03	422.03	3,717.14	3,700.00	100.46%
123 Social Security & Medicare Tax	965.20	1,259.51	1,187.75	10,153.43	12,589.00	80.65%
124 Health Benefits	299.56	153.24	153.24	2,865.42	3,700.00	77.44%
125 Workers Comp	-	-	-	475.43	620.00	76.68%
126 Unemployment Insurance	25.24	32.91	31.06	292.28	530.00	55.15%
<b>Total 121 Benefits 200</b>	<b>1,712.03</b>	<b>1,867.69</b>	<b>1,794.08</b>	<b>17,503.70</b>	<b>21,139.00</b>	<b>82.80%</b>

**Gateway Preparatory Academy**  
**Income Statement- Board Report**  
**4 Food Service Program - 07/01/2024 to 03/31/2025**  
**75.00% of the fiscal year has expired**

	January 2025	February 2025	March 2025	FY25 Actual YTD	FY25 Approved Budget	% YTD Actual to Budget
<b>131 Purchased Prof &amp; Tech Services 30</b>						
139 Other Purchased Services	-	-	-	297.38	2,750.00	10.81%
<b>Total 131 Purchased Prof &amp; Tech Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>297.38</b>	<b>2,750.00</b>	<b>10.81%</b>
<b>151 Purchased Property Services 400</b>						
154 Repair & Maint- Facilities & Custodial	951.31	1,671.04	433.99	5,369.61	4,000.00	134.24%
157 Lease- Rent Expense	-	89.95	258.95	978.55	1,300.00	75.27%
<b>Total 151 Purchased Property Services</b>	<b>951.31</b>	<b>1,760.99</b>	<b>692.94</b>	<b>6,348.16</b>	<b>5,300.00</b>	<b>119.78%</b>
<b>171 Other Purchased Services 500</b>						
174 Telephone & Internet	14.59	14.48	14.34	83.32	-	-
180 Travel- Staff Travel & Mileage	-	-	-	85.52	1,000.00	8.55%
<b>Total 171 Other Purchased Services 500</b>	<b>14.59</b>	<b>14.48</b>	<b>14.34</b>	<b>168.84</b>	<b>1,000.00</b>	<b>16.88%</b>

**Gateway Preparatory Academy**  
 Income Statement- Board Report  
 4 Food Service Program - 07/01/2024 to 03/31/2025  
 75.00% of the fiscal year has expired

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	January 2025	February 2025	March 2025	FY25 Actual YTD	FY25 Approved Budget	% YTD Actual to Budget
<b>191 Supplies 600</b>						
199 Food and Supplies	27,684.66	27,069.28	32,052.38	225,846.19	278,197.00	81.18%
<b>Total 191 Supplies 600</b>	<b>27,684.66</b>	<b>27,069.28</b>	<b>32,052.38</b>	<b>225,846.19</b>	<b>278,197.00</b>	<b>81.18%</b>
<b>Total Expense</b>	<b>43,033.21</b>	<b>47,207.57</b>	<b>50,110.97</b>	<b>383,308.85</b>	<b>472,954.00</b>	<b>81.05%</b>
<b>Total Net Income (Loss)</b>	<b>(3,279.11)</b>	<b>(1,754.73)</b>	<b>(1,061.11)</b>	<b>(52,454.14)</b>	<b>3,963.00</b>	<b>-1,323.60%</b>

**Gateway Preparatory Academy**  
**Balance Sheet- Board Report**  
**07/01/2024 to 03/31/2025**

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<b>Assets</b>	
<b>Cash</b>	
<b>Operating cash</b>	
Regular Checking	7,730,938
Lunch Account	227,580
Cash on Hand	(23)
PTIF Unrestricted	18,860
<b>Total Operating cash</b>	<b><u>7,977,355</u></b>
<b>Restricted cash</b>	
Interest Payment & Savings	2
PTIF-USDA Restricted	174,216
<b>Total Restricted cash</b>	<b><u>174,218</u></b>
<b>Total Cash</b>	<b><u>8,151,573</u></b>
<b>Accounts receivable</b>	
Local	1,100
Sales tax receivable	755
<b>Total Accounts receivable</b>	<b><u>1,855</u></b>
<b>Prepaid and other assets</b>	
Prepaid expense	12,727
Deposits	3,000
Deferred charges	100
<b>Total Prepaid and other assets</b>	<b><u>15,827</u></b>
<b>Total Assets</b>	<b><u>8,169,255</u></b>

**Gateway Preparatory Academy**  
**Balance Sheet- Board Report**  
**07/01/2024 to 03/31/2025**

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**Liabilities and fund balance**

**Liabilities**

**Accounts payable**

Accounts payable	18,123
P-Card liabilities	<u>11,279</u>
<b>Total Accounts payable</b>	<b><u>29,402</u></b>

**Other current liabilities**

Accrued salaries and wages	326,829
Accrued other benefits liability	<u>2,162</u>
<b>Total Other current liabilities</b>	<b><u>328,991</u></b>

**Total Liabilities**

358,393

**Fund balance**

Unrestricted fund balance-beginning	6,635,445
Net income	<u>1,175,417</u>
<b>Total Fund balance</b>	<b><u>7,810,863</u></b>

**Total Liabilities and fund balance**

8,169,255

**GATEWAY PREPARATORY ACADEMY**

# **BUDGET HEARING**

**2024-25 FINAL  
BUDGET**

**2025-26 ORIGINAL  
BUDGET**

**Presented By**

**Jonada Munk**



May 2025

**To Gateway Academy Stakeholders:**

The following pages contain the 2024-25 final budget and the 2025-26 original budget with additional detail to assist the reader in understanding the school's budgetary trends.

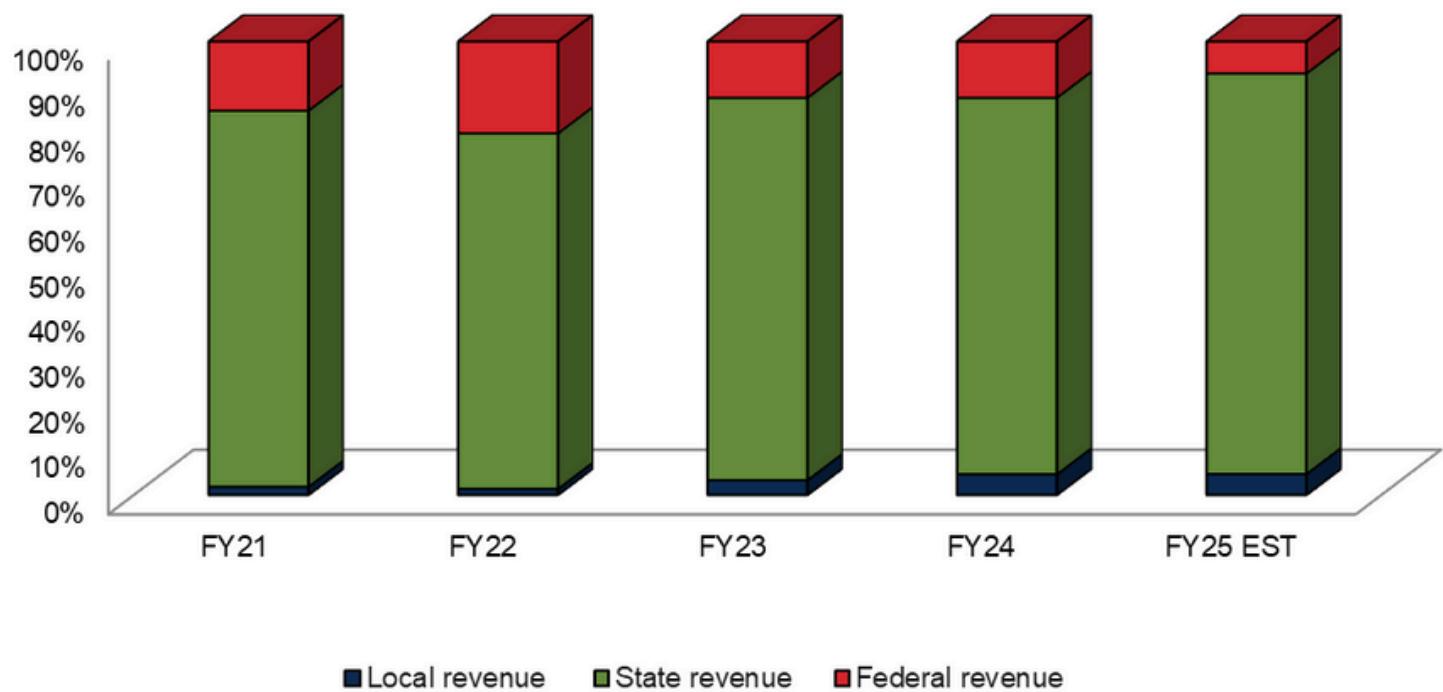
A public hearing will be held on May 29th, 2025, at 6:00 p.m. in the school's library.

The 2024-25 final budget and the 2025-26 original budget is available for public inspection in the school's business office. For additional information about the budget, call the Business Administrator at 435-867-5558x303.

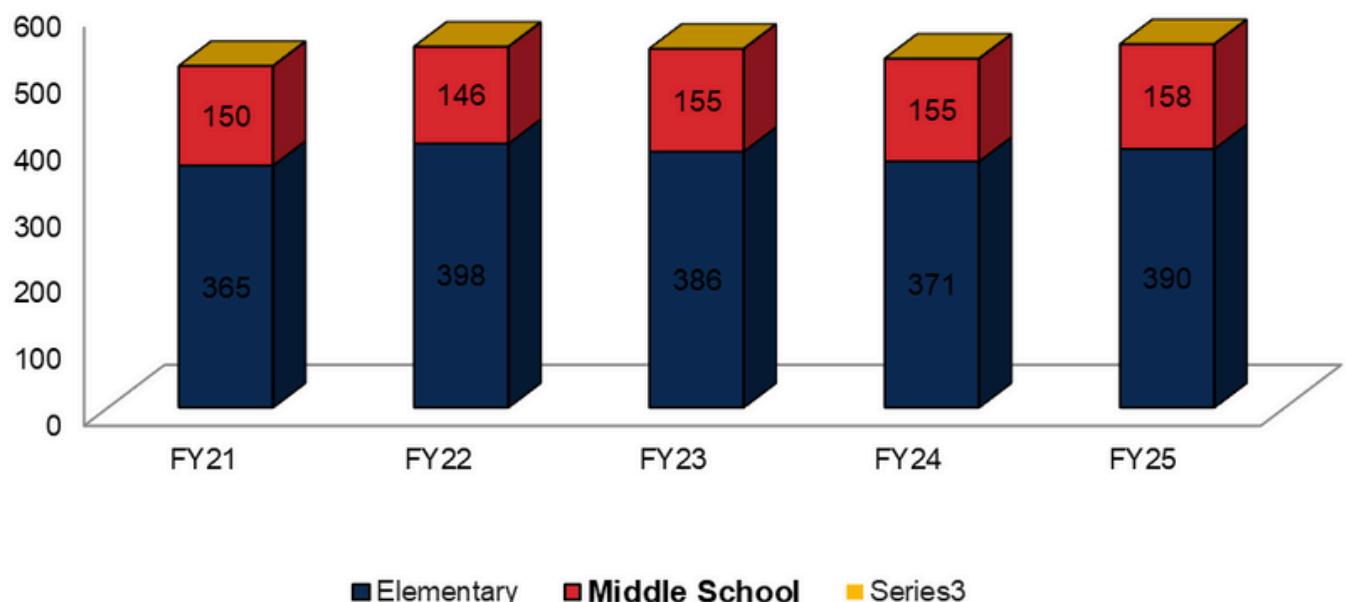
Comments or suggestions should be addressed to the Gateway Board of Directors, Gateway Preparatory Academy, 201 E Thoroughbred Way, Enoch, Utah 84721.



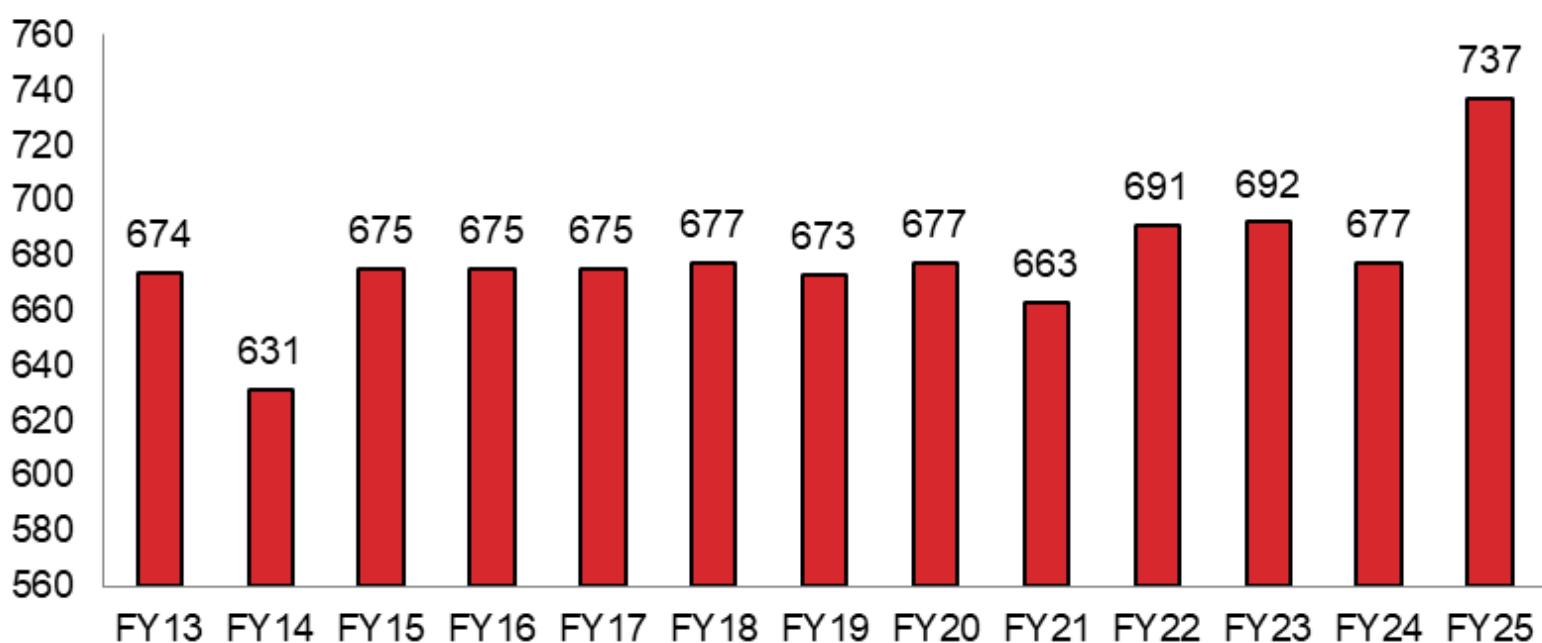
## 5 Year Revenue Source Comparison



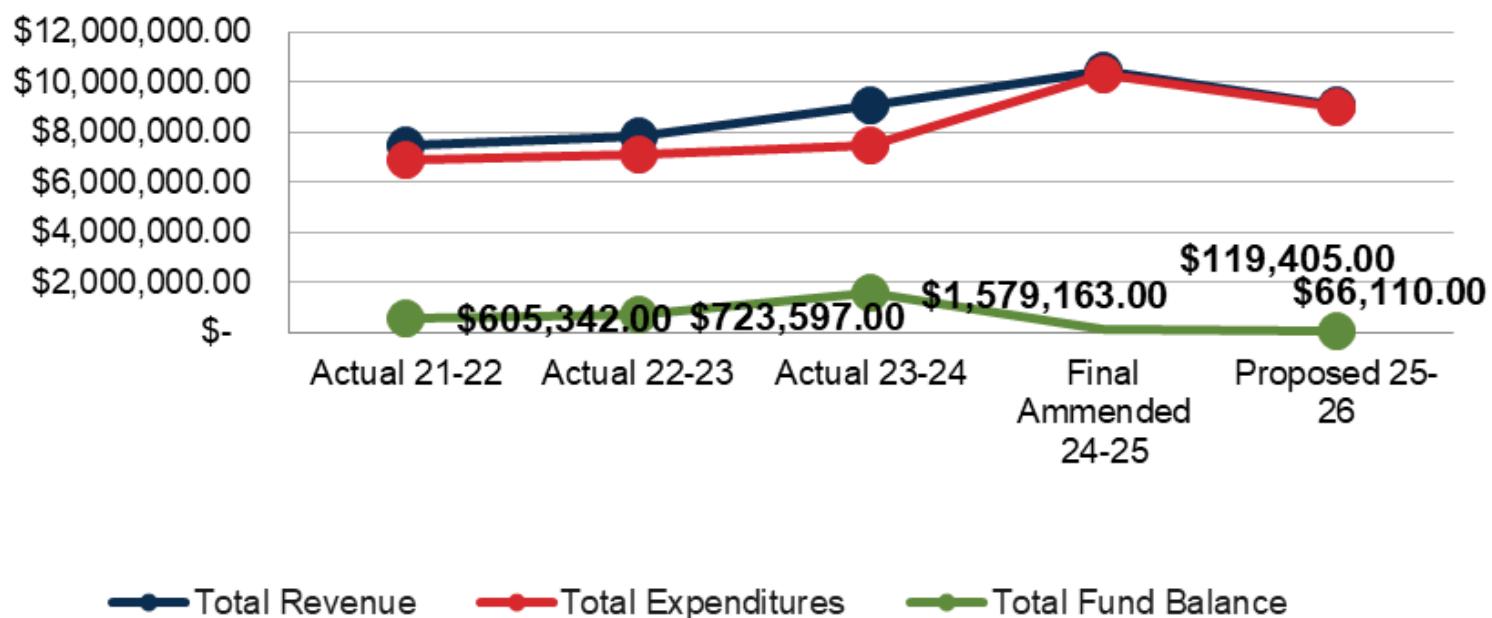
### 5 Year Enrollment History



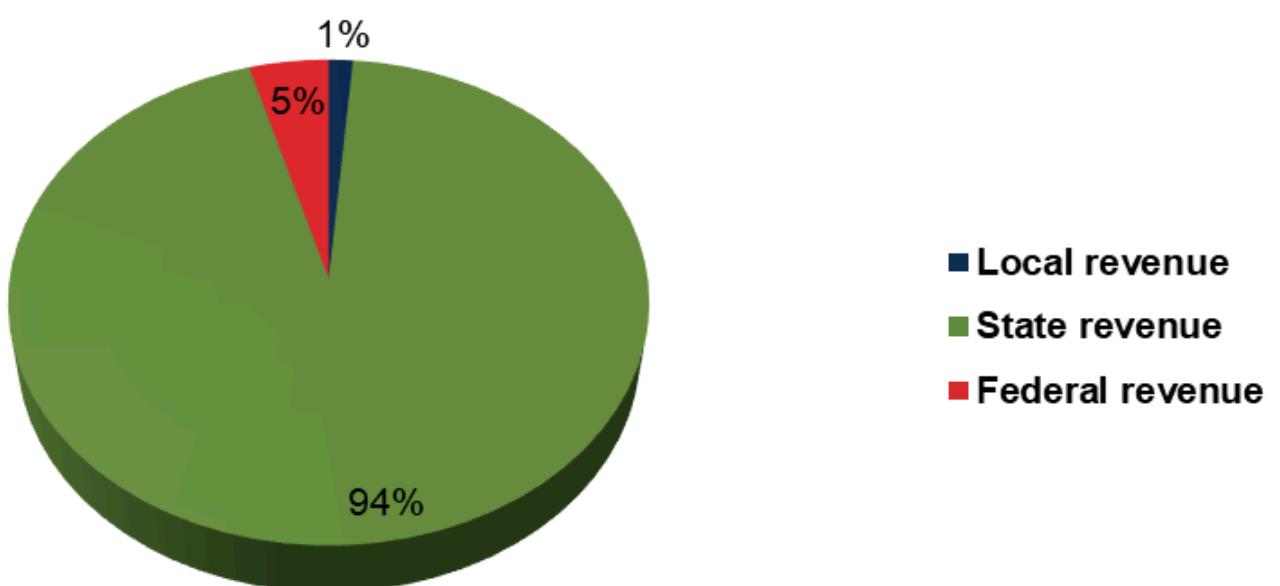
## Total Enrollment History



### School-Wide Financial Overview (\$1,000 scale factor)



## FY26 Revenue Source Distribution



**Gateway Preparatory Academy**  
**Budgeting Worksheet**  
**1 Regular School - 07/01/2025 to 06/30/2026**  
**100.00% of the fiscal year has expired**

	2024 Actual	2025 Actual	2025 Original budget	2025 Final Budget	2026 Original Budget
<b>Net Income (Loss)</b>					
<b>Revenue</b>					
<b>002 Local Revenue</b>					
<b>005 Interest Income</b>					
1510.0005. Local Interest Earnings	295,341	293,088	225,000	368,088	150,000
<i>Less cash available to earn interest next year.</i>					
<b>Total 005 Interest Income</b>	<b>295,341</b>	<b>293,088</b>	<b>225,000</b>	<b>368,088</b>	<b>150,000</b>
<b>009 Activities-Other School Programs Sales</b>					
1710.0005. Local Admissions Income- Events	3,640	3,957	3,000	3,957	3,500
1770.0005. Fundraisers- School Programs	16,474	9,387	6,000	9,300	6,000
<b>Total 009 Activities-Other School Programs Sales</b>	<b>20,114</b>	<b>13,344</b>	<b>9,000</b>	<b>13,257</b>	<b>9,500</b>
<b>011 Student Fees</b>					
1741.0005. Local General Student Fees	150	0	60	0	0
1742.0005. Local General Student Fee Waivers	(45)	0	0	0	0
1743.0005. Local Curricular Activity Fees	622	176	100	120	120
1744.0005. Local Curricular Activity Fee Waivers	(309)	(56)	0	0	0
1745.0005. Local Co-Curricular Activity Fees: School Day Prog	662	1,155	400	1,011	500
1746.0005. Local Co-Curricular Activity Fee Waivers	(108)	(144)	0	0	0
1747.0005. Local Extra-Curricular Activity Fees	6,755	7,180	4,000	4,000	4,000
1748.0005. Local Extra-Curricular Activity Fee Waivers	(800)	(3,095)	0	0	0
<b>Total 011 Student Fees</b>	<b>6,927</b>	<b>5,216</b>	<b>4,560</b>	<b>5,131</b>	<b>4,620</b>
<b>013 Local Donations and Other Contributions</b>					
1920.0005. Local Donations Income	8,321	7,914	5,000	7,914	6,000
<b>Total 013 Local Donations and Other Contributions</b>	<b>8,321</b>	<b>7,914</b>	<b>5,000</b>	<b>7,914</b>	<b>6,000</b>
<b>016 Income- Sales &amp; Rentals</b>					
1720.0005. Local Bookstore Sales	2,090	1,510	1,500	1,500	1,000
1910.0005. Local Rental Income	8,623	9,402	6,000	9,200	6,000
<b>Total 016 Income- Sales &amp; Rentals</b>	<b>10,713</b>	<b>10,912</b>	<b>7,500</b>	<b>10,700</b>	<b>7,000</b>
<b>017 Other Local Income</b>					
1760.0005. Local Fines	372	274	450	300	300
1780.0005. Local Non-Waivable Charges	0	90	1,000	100	100
1990.0005. Local Other Income (Miscellaneous Local)	7,869	14,135	2,000	14,135	2,000
<b>Total 017 Other Local Income</b>	<b>8,241</b>	<b>14,500</b>	<b>3,450</b>	<b>14,535</b>	<b>2,400</b>
<b>Total 002 Local Revenue</b>	<b>349,656</b>	<b>344,973</b>	<b>254,510</b>	<b>419,625</b>	<b>179,520</b>

**Gateway Preparatory Academy**  
**Budgeting Worksheet**  
**1 Regular School - 07/01/2025 to 06/30/2026**  
**100.00% of the fiscal year has expired**

	2024 Actual	2025 Actual	2025 Original budget	2025 Final Budget	2026 Original Budget
<b>021 State Revenue</b>					
<b>022 Regular School Programs K-12</b>					
3005.0005. State Regular School Programs K	246,973	363,870	436,644	436,644	470,798
3010.0005. State K-12 Regular Program	2,350,304	2,132,343	2,408,974	2,558,811	5,023,371
Funding reflects WPU values adjusted for new enrollment -1,299 students.					
<b>Total 022 Regular School Programs K-12</b>	<b>2,597,277</b>	<b>2,496,213</b>	<b>2,845,618</b>	<b>2,995,455</b>	<b>5,494,169</b>
<b>023 Professional Staff</b>					
3020.0005. State Professional Staff Cost Formula	193,022	199,634	200,202	239,561	0
FY26: Program rolled into Flexible Allocation					
<b>Total 023 Professional Staff</b>	<b>193,022</b>	<b>199,634</b>	<b>200,202</b>	<b>239,561</b>	<b>0</b>
<b>024 Flexible Allocation</b>					
3200.0005. State Charter School Funding Base Program	77,855	70,629	84,192	84,755	0
3200.5310. State Flexible Allocation	1,731	1,554	1,701	1,864	489,900
FY26: A few old programs rolled into this one.					
<b>Total 024 Flexible Allocation</b>	<b>79,586</b>	<b>72,183</b>	<b>85,893</b>	<b>86,619</b>	<b>489,900</b>
<b>025 Educator Salary Adjustment</b>					
3400.5876. State Educator Salary Adjustments	416,490	359,933	441,479	430,858	495,719
FY26: Reflecting a \$1446 increase per teacher					
<b>Total 025 Educator Salary Adjustment</b>	<b>416,490</b>	<b>359,933</b>	<b>441,479</b>	<b>430,858</b>	<b>495,719</b>
<b>026 Class Size Reduction K-8</b>					
3100.5201. State Class Size Reduction K-8	267,564	256,542	277,651	307,851	565,197
FY26: Adjusted for legislative estimate projections.					
<b>Total 026 Class Size Reduction K-8</b>	<b>267,564</b>	<b>256,542</b>	<b>277,651</b>	<b>307,851</b>	<b>565,197</b>
<b>028 Charter- Local Replacement</b>					
3200.5619. State Charter School Local Replacement	2,115,023	2,037,191	2,404,825	2,444,629	4,712,772
FY26: includes funding for \$1,299 stipend.					
3400.5651. State Educator Professional Time	66,232	73,347	76,573	73,347	76,980
<b>Total 028 Charter- Local Replacement</b>	<b>2,181,255</b>	<b>2,110,538</b>	<b>2,481,398</b>	<b>2,517,976</b>	<b>4,789,752</b>
<b>029 Special Ed - Add-on</b>					
3100.1205. State Special Ed Add-On	573,769	478,053	561,993	573,663	800,000
FY26: It is hard to predict SPED IEP load prior to transition. Budgeted less than the LE					
<b>Total 029 Special Ed - Add-on</b>	<b>573,769</b>	<b>478,053</b>	<b>561,993</b>	<b>573,663</b>	<b>800,000</b>
<b>030 Special Ed - Self-Contained</b>					
3100.1210. State Special Ed Self-Contained	99,058	78,874	94,649	94,649	29,826
<b>Total 030 Special Ed - Self-Contained</b>	<b>99,058</b>	<b>78,874</b>	<b>94,649</b>	<b>94,649</b>	<b>29,826</b>
<b>031 Special Ed - Extended/State</b>					
3100.1220. State Special Ed Ext Year (Sev Disabled)	4,685	3,806	4,571	4,567	4,567
3100.1225. State Special Ed- State Programs	12,161	9,659	11,590	11,590	13,377
3100.1278. State Special Ed Stipends Extended Year	4,751	236	4,151	4,151	4,151
<b>Total 031 Special Ed - Extended/State</b>	<b>21,597</b>	<b>13,701</b>	<b>20,312</b>	<b>20,308</b>	<b>22,095</b>
<b>032 Career and Tech Education</b>					

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3100.5901. State Career & Tech Ed Add On <i>Funding going away</i>	5,599	4,919	5,702	5,903	0
<b>Total 032 Career and Tech Education</b>	<b>5,599</b>	<b>4,919</b>	<b>5,702</b>	<b>5,903</b>	<b>0</b>
<b>033 Gifted and Talented Learning</b>					
3300.5331. State EHS Gifted and Talented	6,980	5,791	6,980	6,949	6,980
<b>Total 033 Gifted and Talented Learning</b>	<b>6,980</b>	<b>5,791</b>	<b>6,980</b>	<b>6,949</b>	<b>6,980</b>
<b>034 Enhancement for At-Risk</b>					
3100.5344. State Students At-Risk Add-On	175,394	210,666	224,284	252,799	262,924
<b>Total 034 Enhancement for At-Risk</b>	<b>175,394</b>	<b>210,666</b>	<b>224,284</b>	<b>252,799</b>	<b>262,924</b>
<b>036 Reading Improvement Program K-3</b>					
3300.5805. State Early Literacy Program	39,118	0	0	0	0
3400.5665. State Grow Your Own	11,021	0	0	0	0
3400.5807. State Teacher Salary Supplemental Program (TSSP)	16,966	11,922	14,000	17,883	28,631
<i>FY26: The new SHINE program administered by local policy.</i>					
<b>Total 036 Reading Improvement Program K-3</b>	<b>67,105</b>	<b>11,922</b>	<b>14,000</b>	<b>17,883</b>	<b>28,631</b>
<b>038 Beverly Taylor Sorenson Arts</b>					
3500.5882. State BTS Arts	31,274	30,000	36,000	36,000	36,000
<b>Total 038 Beverly Taylor Sorenson Arts</b>	<b>31,274</b>	<b>30,000</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>
<b>040 School LAND Trust Program</b>					
3500.5420. State LAND Trust Program	99,833	100,667	100,667	100,667	114,361
<i>FY26: Funding on FY25 Oct 1 enrollment #s.</i>					
<b>Total 040 School LAND Trust Program</b>	<b>99,833</b>	<b>100,667</b>	<b>100,667</b>	<b>100,667</b>	<b>114,361</b>
<b>046 Teachers Materials &amp; Supplies</b>					
3400.5659. State Educator Professional Support Bonus	0	0	0	0	45,108
<i>FY26: New Funding Stream to Provide Instructional Support Bonuses</i>					
3400.5868. State Teachers Supplies & Materials	5,863	13,888	10,588	13,888	13,887
<b>Total 046 Teachers Materials &amp; Supplies</b>	<b>5,863</b>	<b>13,888</b>	<b>10,588</b>	<b>13,888</b>	<b>58,995</b>
<b>047 Other State Revenue</b>					
3300.5911. State English Language Learner Software <i>Program rolled into FA</i>	2,238	0	2,280	0	0
3500.5677. State Computer Science Initiative for Public Schoo	39,000	11,832	20,000	26,000	20,000
3500.5678. State Teacher & Student Success Act Program <i>FY26: legislative estimates appropriation</i>	176,009	160,695	193,083	192,834	240,921
3500.5679. State Student Health and Counseling Support Progra <i>03/25 LE</i>	45,679	22,252	45,336	45,336	45,100
3990.0005. Other State Revenue <i>FY26: \$6,445.27 School Fees Amendment</i>	6,852	5,752	0	0	6,445
<b>Total 047 Other State Revenue</b>	<b>269,779</b>	<b>200,531</b>	<b>260,699</b>	<b>264,170</b>	<b>312,466</b>
<b>048 Charter School Start-up</b>					
3800.5813. State Stipends for Future Educators	0	3,000	0	6,000	0
3800.5846. State Cha Schl Start Up Funds/Charter Sch	0	200,000	0	200,000	0

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<b>FY25: One time funding for our expansion.</b>					
<b>Total 048 Charter School Start-up</b>	<b>0</b>	<b>203,000</b>	<b>0</b>	<b>206,000</b>	<b>0</b>
<b>057 Inter-Generational Poverty</b>					
3400.5666. State Grants for Professional Learning	5,843	4,391	5,843	5,269	0
3500.5655. State Digital Learning	40,446	33,755	40,446	33,755	33,965
3800.5321. State LEA Financial Systems	30,000	0	20,000	30,000	0
<b>FY26: The grant cycle is over.</b>					
3800.5608 State School Based Mental Health Supplemental	0	0	0	11,817	0
<b>FY26: This was a one time grant for FY25.</b>					
3800.5618. State Early Interactive Software	13,800	13,800	0	13,800	13,800
3800.5644. State STEM Endorsement Incentive	0	500	0	500	0
3800.5654. State Period Products in Schools	0	1,372	0	1,372	0
3800.5673. E-Cigarette and Nicotine Prevention	4,000	4,000	3,000	4,000	3,000
3800.5674. State Suicide Prevention	1,000	1,000	1,000	1,000	1,000
3800.5914 State School Safety and Support Grant	239,294	115,498	908,000	883,478	1,058,000
<b>FY26: Both Safety Grant projections are included here.</b>					
<b>Total 057 Inter-Generational Poverty</b>	<b>334,383</b>	<b>174,316</b>	<b>978,289</b>	<b>984,991</b>	<b>1,109,765</b>
<b>Total 021 State Revenue</b>	<b>7,425,827</b>	<b>7,021,369</b>	<b>8,646,404</b>	<b>9,156,189</b>	<b>14,616,780</b>

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<b>071 Federal Revenue</b>					
<b>072 IDEA B- Disabled</b>					
4522.7522. Federal Educ for Handicapped Cldrn PL 99-4	2,589	0	2,582	2,582	2,582
4524.7524 Federal STAC Innovation Grant	0	0	0	0	18,550
FY26: Sped Innovation Grant					
4524.7524.1 Federal IDEA Flow Through	132,284	0	131,581	130,164	131,581
4524.7524.3 Federal IDEA Intervention Curriculum	24,069	0	0	0	0
<b>Total 072 IDEA B- Disabled</b>	<b>158,943</b>	<b>0</b>	<b>134,163</b>	<b>132,746</b>	<b>152,713</b>
<b>079 Title I Disadvantaged</b>					
4800.7801. Federal TITLE IA Econ Disadvantaged	130,669	117,740	130,247	130,164	130,247
4800.7890 Federal TITLE IV Repurposed for Title IA	10,954	10,626	10,000	10,626	10,000
<b>Total 079 Title I Disadvantaged</b>	<b>141,623</b>	<b>128,365</b>	<b>140,247</b>	<b>140,790</b>	<b>140,247</b>
<b>080 Title II Teacher Improvement</b>					
4800.7860. Federal TITLE IIA Impr Teacher Quality	18,883	7,910	18,883	18,285	18,883
4800.7880. Federal- Title IIIA ELA	0	0	2,261	2,261	0
4800.7893. Federal Stronger Connections Grant	94,801	0	0	55,019	0
FY26: Stronger Connections Grant Going Away					
<b>Total 080 Title II Teacher Improvement</b>	<b>113,684</b>	<b>7,910</b>	<b>21,144</b>	<b>75,565</b>	<b>18,883</b>
<b>081 Other Federal Revenue</b>					
4200.7225. Federal ESSER III ARPA Program	329,701	2,779	10,000	2,779	0
All Covid programs no longer in existence					
4200.7225.1 Federal ESSER III ARPA Program	26,357	32,244	20,000	32,244	0
FY26: Covid Funding has been withdrawn in full.					
4300.7380. Federal ETI ERate	0	0	0	0	17,600
FY26: E Rate Funding anticipated to be received.					
<b>Total 081 Other Federal Revenue</b>	<b>356,058</b>	<b>35,023</b>	<b>30,000</b>	<b>35,023</b>	<b>17,600</b>
<b>Total 071 Federal Revenue</b>	<b>770,307</b>	<b>171,298</b>	<b>325,554</b>	<b>384,125</b>	<b>329,443</b>
<b>091 Other Revenue</b>					
<b>093 Proceeds from Loan Agreements</b>					
5400.0005. Other Financing Source- Loan Proceeds	0	0	0	0	3,500,000
FY26: Direct Loan financing amount.					
<b>Total 093 Proceeds from Loan Agreements</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,500,000</b>
<b>094 Proceeds from Capital Leases</b>					
5050.0005. Budget from Surplus	0	0	0	0	1,845,685
FY26: New state account to include budget supplementing from reserves.					
<b>Total 094 Proceeds from Capital Leases</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,845,685</b>
<b>095 Proceeds of Sales of Fixed Assets</b>					
5300.0005. Proceeds of sale of property & equipment	1,000	0	0	0	0
<b>Total 095 Proceeds of Sales of Fixed Assets</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total 091 Other Revenue</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,345,685</b>
<b>Total Revenue</b>	<b>8,546,790</b>	<b>7,537,640</b>	<b>9,226,467</b>	<b>9,959,939</b>	<b>20,471,428</b>

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<b>Expense</b>					
<b>102 Salaries 100</b>					
<b>103 Wages - Principals &amp; Directors</b>					
121.24.0005 Salaries- Prin & Asst: SchAdmin: Basic	142,483	196,573	295,380	295,380	360,358
FY26 Increase: Reflects the new board adopted schedule.					
121.24.5390 Salaries- Prin & Asst: SchAdmin: Fiscal Flexibilit	17,167	0	0	0	0
121.24.5659 Salaries- Prin & Asst: SchAdmin: Educ Profess Sup Bonus	0	0	0	0	1,000
Staff Support Stipends is new money appropriated by the legislation					
121.24.5876 Salaries- Prin & Asst: SchAdmin: Educ Sal	0	2,500	5,000	2,500	2,500
121.24.5914 Sal- Prin & Asst: SchAdmin: School Safety and Supp	2,500	0	0	0	0
860.25.5914 Indirect Costs-Non Rest Central: School Safety and	1,504	0	0	0	0
<b>Total 103 Wages - Principals &amp; Directors</b>	<b>163,654</b>	<b>199,073</b>	<b>300,380</b>	<b>297,880</b>	<b>363,858</b>
<b>104 Wages - Instructional Support</b>					
115.22.0005 Salaries-Sup & Dir: Staff: Basic	43,906	1,000	0	1,000	1,500
115.22.1205 Salaries-Sup & Dir: Staff: SpEd Add On	57,244	54,103	69,400	69,400	69,400
115.22.1225 Salaries-Sup & Dir: Staff: SpEd State Programs	10,758	8,900	12,000	12,000	12,000
115.22.5420 Salaries-Sup & Dir: Staff: LAND Trust	45,000	52,688	51,000	53,000	51,000
115.22.5651 Salaries-Sup & Dir: Staff: Educator Professional T	0	7,177	0	10,000	10,000
115.22.5665 Salaries-Sup & Dir: Staff: Grow Your Own Mentors	2,000	0	0	0	0
115.22.5666 Salaries-Sup & Dir: Staff: Grants for Profession	3,377	0	0	0	0
115.22.5678 Salaries-Sup & Dir: Staff: Teacher & Student Succe	17,588	10,000	22,000	12,000	22,000
115.22.5876 Salaries-Sup & Dir: Staff: Educ Salary Adj	16,452	24,628	16,800	26,000	16,800
115.22.7801 Salaries-Sup & Dir: Staff: Title I	0	27,669	0	30,000	30,000
115.22.7860 Salaries-Sup & Dir: Staff: Title II	16,000	16,000	16,550	16,550	16,550
<b>Total 104 Wages - Instructional Support</b>	<b>212,326</b>	<b>202,165</b>	<b>187,750</b>	<b>229,950</b>	<b>229,250</b>
<b>105 Wages - Teachers</b>					
131.10.0005 Salaries-Teachers: Instruct: Basic	1,040,220	1,146,626	1,527,000	1,330,000	1,376,982
131.10.5201 Salaries-Teachers: Instruct: Class Size Red K-8	200,441	206,608	165,911	206,608	435,511
131.10.5331 Salaries-Teachers: Instruct: EHS Gifted	5,500	5,500	4,430	5,500	5,500
131.10.5344 Salaries-Teachers: Instruct: Students At-Risk Add-	33,749	11,040	0	9,857	13,414
131.10.5420 Salaries-Teachers: Instruct: LAND Trust	19,652	15,216	16,000	14,796	38,464
131.10.5644 Salaries-Teachers: Instruct: STEM Endorsement Ince	0	426	0	426	0
131.10.5651 Salaries-Teachers: Instruct: Educator Professional	34,537	30,919	0	23,018	23,018
131.10.5655 Salaries-Teachers: Instruct: Digital Learning	30,189	25,500	30,000	25,500	25,500
131.10.5666 Salaries-Teachers: Instruct: Grants for Profession	1,423	0	3,000	0	0
131.10.5677 Salaries-Teachers: Instruct: Computer Science Init	27,250	21,436	0	21,436	20,000
131.10.5678 Salaries-Teachers: Instruct: Teacher & Student Suc	74,739	69,537	36,000	69,537	95,175
131.10.5807 Salaries-Teachers: Instruct: TSSP	17,821	9,127	7,000	10,000	12,000
131.10.5876 Salaries-Teachers: Instruct: Educ Salary Adj	285,520	327,233	290,000	326,398	348,879
131.10.5882 Salaries-Teachers: Instruct: BTS Arts	22,000	30,000	22,000	30,000	30,000
131.10.7225 Salaries-Teachers: Instruct: ESSER III ARPA	93,555	0	0	0	0
131.10.7225.1 Salaries-Teachers: Instruct: ESSER III ARPA	21,318	25,760	0	25,760	0
131.10.7801 Salaries-Teachers: Instruct: Title I	5,256	3,546	0	3,546	0
131.10.7880 Salaries-Teachers: Instruct: Title IIIA	0	0	1,575	0	0
<b>Total 105 Wages - Teachers</b>	<b>1,913,171</b>	<b>1,928,473</b>	<b>2,102,916</b>	<b>2,102,382</b>	<b>2,424,443</b>
<b>106 Wages - Teachers-Special Ed</b>					

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131.10.1205 Salaries-Teachers: Instruct: SpEd Add On	149,770	153,782	200,000	200,000	300,000
131.10.1220 Salaries-Teachers: Instruct: SpEd Ext Year	5,462	0	3,000	5,500	3,000
131.10.1278 Salaries-Teachers: Instruct: SpEd Stip Ext Year	3,900	200	3,500	4,000	3,900
131.10.5390 Salaries-Teachers: Instruct: Fiscal Flexibility	64,632	47,304	0	0	0
131.10.7522 Salaries-Teachers: Instruct: IDEA Pre School	1,980	1,980	1,900	1,900	1,980
131.10.7523 Salaries-Teachers: Instruct: SPED IDEA ARP Prescho	0	0	1,900	1,900	0
131.10.7524 Salaries-Teachers: Instruct: IDEA	104,000	108,654	100,000	100,000	108,654
<b>Total 106 Wages -Teachers-Special Ed</b>	<b>329,744</b>	<b>311,920</b>	<b>310,300</b>	<b>313,300</b>	<b>417,534</b>
<b>107 Wages - Substitute Teacher</b>					
132.10.0005 Salaries-Sub Teachers: Instruct: Basic	32,082	29,232	40,000	40,000	44,800
FY26: Propose an increase for sub teachers - \$2 per hour					
132.10.1205 Salaries-Sub Teachers: Instruct: SpEd Add On	1,159	2,338	2,000	2,000	2,000
<b>Total 107 Wages - Substitute Teacher</b>	<b>33,241</b>	<b>31,570</b>	<b>42,000</b>	<b>42,000</b>	<b>46,800</b>
<b>108 Wages - Student Support Services</b>					
141.21.0005 Salaries - Attend & Soc Work Pers: Student: Basic	367	14,685	500	500	31,827
141.21.5679 Salaries - Attend & Soc Work Pers: Stdnt Hlth & Co	32,178	37,535	33,000	33,000	35,000
141.21.5876 Salaries - Attend & Social Work Pers: Educ Sal Adj	7,604	10,691	8,400	8,400	10,000
141.21.7893 Salaries-Guid Pers: Student: Stronger Connections	26,068	15,535	31,000	31,000	0
142.21.0005 Salaries-Guid Pers: Student: Basic	500	0	0	0	0
142.21.5673 Salaries-Guid Pers: Student:E-Cig and Nicontine Pr	3,300	0	0	0	0
142.21.5678 Salaries-Guid Pers: Student: Teacher & Student Su	4,667	0	0	0	0
143.21.1205 Salaries-Health Svc Pers: Student: SpEd Add On	27,034	58,848	67,000	67,000	107,326
FY26: Adding more Sped Support (e.g. speech)					
143.21.5876 Salaries-Health Svc Pers: Student: Educ Sal Adj	6,132	10,000	8,400	8,400	10,350
145.22.0005 Salaries-Media Per (Cert): Staff: Basic	28,924	30,000	61,000	61,000	61,000
145.22.5876 Salaries-Media Per (Cert): Staff: Edu Sal A	4,200	5,000	8,400	8,400	5,000
<b>Total 108 Wages - Student Support Services</b>	<b>140,973</b>	<b>182,294</b>	<b>217,700</b>	<b>217,700</b>	<b>260,503</b>
<b>109 Wages - Admin Support Staff</b>					
114.25.0005 Sal-SSSWA Business Admin: Basic	128,100	120,450	130,000	146,540	175,087
114.25.5659 Sal-SSSWA Business Admin: Educ Profess Sup Bonus	0	0	0	0	1,000
151.25.0005 Sal-Professional Office: Central: Basic	27,982	18,515	24,305	24,305	15,000
152.24.0005 Salaries-Sec & Cler: SchAdmin: Basic	92,431	85,934	130,000	130,000	161,801
193.25.0005 Salaries-Resource Officer: Central: Basic	0	0	40,000	0	40,000
<b>Total 109 Wages - Admin Support Staff</b>	<b>248,513</b>	<b>224,899</b>	<b>324,305</b>	<b>300,845</b>	<b>392,888</b>
<b>110 Wages - Aides &amp; Parapro</b>					
161.10.0005 Salaries-Aides: Instruct: Basic	47,952	82,994	106,000	106,000	106,000
161.10.5344 Salaries-Aides: Instruct: Students At-Risk Add-On	71,386	135,416	155,000	155,000	395,182
161.10.5390 Salaries-Aides: Instruct: Fiscal Flexibility	1,763	0	4,000	0	0
161.10.5420 Salaries-Aides: Instruct: LAND Trust	0	8,085	0	8,085	10,000
161.10.5659 Salaries-Aides: Instruct: Educ Profess Sup Bonus	0	0	0	0	36,000
161.10.5678 Salaries-Aides: Instruct: Teacher & Student Succes	1,763	0	3,000	0	0
161.10.5805 Salaries-Aides: Instruct: Early Literacy	36,592	0	0	0	0
161.10.7225 Salaries-Aides: Instruct: ESSER III ARPA Program	64,380	0	0	0	0
161.10.7801 Salaries-Aides: Instruct: Title I	111,906	105,337	120,000	120,000	100,000
161.10.7890 Salaries-Aides: Instruct: Title IV A repurpTitle I	9,859	9,000	10,000	10,000	10,000

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161.10.7893 Salaries-Aides: Instruct: Stronger Connections Gra	14,506	21,353	15,000	25,000	0
161.21.0005 Salaries-Aides: Student: Lunch Recess	8,669	10,288	10,000	10,000	13,694
161.21.5608 Salaries-Aides: Student: School Based Mental Healt	0	10,409	0	10,409	0
161.21.5659 Salaries-Aides: Student: Educ Profess Sup Bonus	0	0	0	0	500
161.21.7893 Salaries-Aides: Student: Stronger Connections Gran	33,026	11,345	25,000	25,000	0
162.22.0005 Salaries-Media (Non-Cert): Staff: Basic	0	600	0	600	0
FY26: Updating the schedule for hourly employees. The removal of stronger connections funding. The addition of the support staff bonuses. Employees moving up steps.					
<b>Total 110 Wages - Aides &amp; Parapro</b>	<b>401,803</b>	<b>394,827</b>	<b>448,000</b>	<b>470,094</b>	<b>671,376</b>
<b>111 Wages - SpEd Aide &amp; Parapro</b>					
161.10.1205 Salaries-Aides: Instruct: SpEd Add O	187,429	267,115	250,000	275,000	457,657
161.10.1210 Salaries-Aides: Instruct: Sped Self Cont	108,795	40,295	140,000	115,000	110,000
161.10.1220 Salaries-Aides: Instruct: SpEd Ext Yr	3,370	3,178	3,000	3,000	3,000
161.10.7524 Salaries-Aides: Instruct: IDEA	4,456	0	30,000	30,000	0
<b>Total 111 Wages - SpEd Aide &amp; Parapro</b>	<b>304,051</b>	<b>310,588</b>	<b>423,000</b>	<b>423,000</b>	<b>570,657</b>
<b>112 Wages - Bus Drivers</b>					
172.27.0005 Salaries-Bus Drivers:Trans: Basic	60,102	60,457	94,891	94,891	100,000
172.27.1205 Salaries-Bus Drivers: Trans: SpEd Add On	3,080	2,922	0	0	0
172.27.5659 Salaries-Bus Drivers:Trans: Educ Profess Sup Bonus	0	0	0	0	1,875
173.27.0005 Salaries-Mechanics:Trans: Basic	0	2,140	0	0	13,248
174.27.0005 Salaries-Bus Other:Trans: Basic	55	0	0	0	0
<b>Total 112 Wages - Bus Drivers</b>	<b>63,237</b>	<b>65,520</b>	<b>94,891</b>	<b>94,891</b>	<b>115,123</b>
<b>113 Wages - Maintenance &amp; Ops</b>					
181.26.5619 Sal-operation-maint suprvsor: O&M: Local Repl	45,356	41,235	65,000	65,000	65,000
181.26.5914 Sal-operation-maint suprvsor: O&M: School Safety	0	3,000	0	3,000	3,000
182.26.5619 Salaries-operation-maint: O&M: Local Repl	39,455	32,786	48,559	48,559	52,505
182.26.5659 Salaries-operation-maint: O&M: Educ Profess Sup Bonus	0	0	0	0	2,975
<b>Total 113 Wages - Maintenance &amp; Ops</b>	<b>84,811</b>	<b>77,022</b>	<b>113,559</b>	<b>116,559</b>	<b>123,480</b>
<b>114 Wages - Computer &amp; Tech</b>					
184.25.0005 Salaries-Comp&Tech: Central: Basic	46,900	42,537	53,000	53,000	52,215
184.25.5659 Salaries-Comp&Tech: Central: Educ Profess Sup Bonus	0	0	0	0	1,000
<b>Total 114 Wages - Computer &amp; Tech</b>	<b>46,900</b>	<b>42,537</b>	<b>53,000</b>	<b>53,000</b>	<b>53,215</b>
<b>Total 102 Salaries 100</b>	<b>3,942,423</b>	<b>3,970,886</b>	<b>4,617,801</b>	<b>4,661,601</b>	<b>5,669,127</b>
<b>121 Benefits 200</b>					
<b>122 Retirement Programs</b>					
230.10.0005 Retirement: Instruct: Basic	65,643	55,267	135,000	135,000	105,410
230.10.1205 Retirement: Instruct: SpEd Add On	9,111	7,775	8,354	8,354	24,038
230.10.1220 Retirement: Instruct: SpEd Ext Year	171	0	45	45	171
230.10.1278 Retirement: Instruct: SpEd Stip Ext Yr	255	14	220	220	220
230.10.5201 Retirement: Instruct: Class Size Red K-8	12,018	9,310	11,017	11,017	35,028
230.10.5331 Retirement: Instruct: EHS Gifted & Tal	385	289	353	353	544
230.10.5344 Retirement: Instruct: Students At-Risk Add-On	3,193	3,411	2,213	2,213	11,364
230.10.5390 Retirement: Instruct: Fiscal Flexibility	3,591	2,483	0	0	0
230.10.5644 Retirement: Instruct: STEM Endorsement Incentive	0	30	0	0	0
230.10.5651 Retirement: Instruct: Educator Professional Time	2,141	1,774	2,240	2,240	2,240

**Gateway Preparatory Academy**  
**Budgeting Worksheet**  
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	2024 Actual	2025 Actual	2025 Original budget	2025 Final Budget	2026 Original Budget
230.10.5655 Retirement: Instruct: Digital Learning	1,731	1,093	1,581	1,581	2,521
230.10.5659 Retirement: Instruct: Educ Profess Sup Bonus	0	0	0	0	378
230.10.5666 Retirement: Instruct: Grants for Professional Lear	96	0	0	0	0
230.10.5677 Retirement: Instruct: Computer Science Initiative	1,803	1,125	1,771	1,771	1,771
230.10.5678 Retirement: Instruct: Teacher & Student Success Ac	4,667	3,072	25,244	25,244	7,155
230.10.5807 Retirement: Instruct: TSSP	1,056	548	800	800	800
230.10.5876 Retirement: Instruct: Educ Salary Adj	19,986	13,466	14,648	14,648	28,276
230.10.5882 Retirement: Instruct: BTS Arts	1,540	1,575	1,200	1,200	2,958
230.10.7225 Retirement: Instruct: ESSER III ARPA Program	6,035	0	0	0	0
230.10.7225.1 Retirement: Instruct: ESSER III ARPA Program	1,323	1,438	1,323	1,323	0
230.10.7522 Retirement: Instruct: IDEA Pre School	79	59	95	95	118
230.10.7524 Retirement: Instruct: IDEA	6,530	5,142	6,000	6,000	9,740
230.10.7801 Retirement: Instruct: Title I	0	1,047	0	0	0
230.21.0005 Retirement: Student: Basic	50	893	500	500	3,121
230.21.1205 Retirement: Student: SpEd Add	930	2,399	1,000	1,000	5,155
230.21.5390 Retirement: Student: Fiscal Flexibility	0	0	60	60	0
230.21.5673 Retirement: Student: E-Cig and Nicotine Prev	201	0	0	0	0
230.21.5678 Retirement: Student: Teacher & Student Success Act	228	0	1,000	1,000	1,000
230.21.5679 Retirement: Student: Student Health and Counseling	2,048	1,838	1,800	1,800	3,432
230.21.5876 Retirement: Student: Educ Sal Adj	484	1,050	436	436	1,999
230.21.7893 Retirement: Student: Stonger Connections Grant	2,106	652	0	0	0
230.22.0005 Retirement: Staff: Basic	4,436	1,612	4,000	4,000	3,110
230.22.1205 Retirement: Staff: SpEd Ad	2,090	2,164	2,004	2,004	3,883
230.22.1225 Retirement: Staff: SpEd State Programs	396	356	340	340	644
230.22.5420 Retirement: Staff: LAND Trurst	3,150	2,742	3,000	3,000	4,529
230.22.5651 Retirement: Staff: Educator Professional Time	0	361	0	0	0
230.22.5665 Retirement: Staff: Grow Your Own Mentors	0	0	105	105	0
230.22.5666 Retirement: Staff: Grants for Professional Learnin	206	0	0	0	0
230.22.5678 Retirement: Staff: Teacher & Student Success Act	1,231	549	1,200	1,200	2,054
230.22.5876 Retirement: Staff: Educ Sal	1,096	1,068	1,000	1,000	2,117
230.22.7860 Retirement: Staff: Title II	1,120	840	740	740	1,575
230.24.0005 Retirement: SchAdmin: Basic	15,015	18,496	16,200	16,200	48,051
230.24.5390 Retirement: SchAdmin: Fiscal Flexibility	1,202	0	0	0	0
230.24.5659 Retirement: SchAdmin: Educ Profess Sup Bonus	0	0	0	0	342
230.24.5677 Retirement: SchAdmin: Computer Science Initiative	0	0	0	0	1,265
230.24.5876 Retirement: SchAdmin: Educ Sal	0	175	0	0	0
230.24.5914 Retirement: SchAdmin: School Safety and Support G	175	0	0	0	0
230.25.0005 Retirement: Central: Basic	11,596	12,529	11,500	11,500	21,454
230.25.5659 Retirement: Central: Educ Profess Sup Bonus	0	0	0	0	190
230.26.5619 Retirement: M&O: Local Repl	1,679	1,649	2,000	2,000	3,287
230.26.5659 Retirement: M&O: Educ Profess Sup Bonus	0	0	0	0	58
230.26.5914 Retirement: M&O: School Safety and Support	0	120	0	0	0
<b>Total 122 Retirement Programs</b>	<b>190,792</b>	<b>158,411</b>	<b>258,989</b>	<b>258,989</b>	<b>339,998</b>
<b>123 Social Security &amp; Medicare Tax</b>					
220.10.0005 SS & Med: Instruct: Basic	81,504	71,554	150,485	150,485	116,371
220.10.1205 SS & Med: Instruct: SpEd Add On	25,206	28,808	27,000	27,000	57,448
220.10.1210 SS & Med: Instruct: Self Cont	8,323	3,083	9,500	9,500	4,777

**Gateway Preparatory Academy**  
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	2024 Actual	2025 Actual	2025 Original budget	2025 Final Budget	2026 Original Budget
220.10.1220 SS & Med: Instruct: SpEd Ext Yr	675	243	200	200	675
220.10.1278 SS & Med: Instruct: SpEd Sti Ex Yr	287	15	200	200	200
220.10.5201 SS & Med: Instruct: Class Size Red	14,392	11,014	14,000	14,000	33,318
220.10.5331 SS & Med: Instruct: EHS Gift & Tal	396	295	317	317	317
220.10.5344 SS & Med: Instruct: Students At-Risk Add-On	6,981	9,778	5,100	5,100	31,258
220.10.5390 SS & Med: Instruct: Fiscal Flexibility	5,059	2,699	3,000	3,000	0
220.10.5420 SS & Med: Instruct: LAND Trust	1,503	1,783	2,302	2,302	2,943
220.10.5644 SS & Med: Instruct: STEM Endorsement Incentive	0	32	0	0	0
220.10.5651 SS & Med: Instruct: Educator Professional Time	2,545	2,256	3,500	3,500	3,500
220.10.5655 SS & Med: Instruct: Digital Learning	2,062	1,991	2,087	2,087	2,087
220.10.5659 SS & Med: Instruct: Educ Profess Sup Bonus	0	0	0	0	2,750
220.10.5666 SS & Med: Instruct: Grants for Professional Learni	111	0	700	700	0
220.10.5677 SS & Med: Instruct: Computer Science Initiative fo	1,998	1,206	1,400	1,400	500
220.10.5678 SS & Med: Instruct: Teacher & Student Success Act	5,455	3,790	3,100	3,100	7,281
220.10.5805 SS & Med: Instruct: Early Literacy	477	0	0	0	0
220.10.5807 SS & Med: Instruct: TSSP	1,310	666	1,000	1,000	800
220.10.5876 SS & Med: Instruct: Educ Sal Adj	21,939	18,502	20,000	20,000	26,690
220.10.5882 SS & Med: Instruct: BTS Arts	1,650	1,624	1,586	1,586	2,295
220.10.7225 SS & Med: Instruct: ESSER III ARPA Program	11,346	0	0	0	0
220.10.7225.1 SS & Med: Instruct: ESSER III ARPA Program	1,573	1,908	2,000	2,000	0
220.10.7522 SS & Med: Instruct: IDEA Pre School	139	104	169	169	152
220.10.7524 SS & Med: Instruct: IDEA	7,963	5,750	7,506	7,506	8,313
220.10.7801 SS & Med: Instruct: Title I	12,323	8,298	13,000	13,000	9,000
220.10.7880 SS & Med: Instruct: Title IIIA	0	0	120	120	0
220.10.7890 SS & Med: Instruct: Title IV A repurpTitle I	754	720	754	754	720
220.10.7893 SS & Med: Instruct: Stronger Connections Grant	1,110	1,634	0	0	0
220.21.0005 SS & Med: Student: Basic	722	1,619	1,500	1,500	3,483
220.21.1205 SS & Med: Student: SpEd	2,068	3,643	2,100	2,100	8,211
220.21.5390 SS & Med: Student: Fiscal Flexibility	0	0	100	100	0
220.21.5608 SS & Med: Student: School Based Mental Health Supp	0	796	0	0	0
220.21.5659 SS & Med: Student: Educ Profess Sup Bonus	0	0	0	0	50
220.21.5673 SS & Med: Student: E-Cig and Nicotine Prev	244	0	0	0	0
220.21.5678 SS & Med: Student: Teacher & Student Success Act	343	0	2,200	2,200	0
220.21.5679 SS & Med: Student: Student Health and Counseling S	2,315	1,681	2,500	2,500	2,678
220.21.5876 SS & Med: Student: Educ Sal A	1,021	1,054	1,000	1,000	1,557
220.21.7893 SS & Med: Student: Stonger Connections Grant	4,405	1,389	4,000	4,000	0
220.22.0005 SS & Med: Staff: Basic	5,355	1,672	8,000	8,000	2,410
220.22.1205 SS & Med: Staff: SpEd	4,448	4,139	4,500	4,500	5,085
220.22.1225 SS & Med: Staff: SpEd State Programs	754	681	1,000	1,000	1,000
220.22.5420 SS & Med: Staff: LAND Trust	3,430	2,985	3,200	3,200	3,520
220.22.5651 SS & Med: Staff: Educator Professional Time	0	543	60	60	0
220.22.5666 SS & Med: Staff: Grants for Professional Learning	258	0	0	0	0
220.22.5678 SS & Med: Staff: Teacher & Student Success Act	1,340	597	1,350	1,350	1,600
220.22.5876 SS & Med: Staff: Ed Sal	1,513	1,925	1,500	1,500	2,461
220.22.7801 SS & Med: Staff: Title I	0	2,117	0	0	2,507
220.22.7860 SS & Med: Staff: Title II	1,220	914	1,100	1,100	1,225
220.24.0005 SS & Med: SchAdmin: Basic	17,243	20,611	20,000	20,000	39,946

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	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2025 Original budget</b>	<b>2025 Final Budget</b>	<b>2026 Original Budget</b>
220.24.5390 SS & Med: SchAdmin: Fiscal Flexibility	1,244	0	0	0	0
220.24.5659 SS & Med: SchAdmin: Educ Profess Sup Bonus	0	0	0	0	307
220.24.5876 SS & Med: SchAdmin: Ed Sal	0	180	0	0	0
220.24.5914 SS & Med: SchAdmin: School Safety and Support Gran	183	0	0	0	0
220.25.0005 SS & Med: Central: Basic	15,458	13,820	20,000	20,000	20,000
220.25.5659 SS & Med: Central: Educ Profess Sup Bonus	0	0	0	0	154
220.26.5619 SS & Med: M&O: Local Repl	6,400	5,621	7,000	7,000	8,354
220.26.5659 SS & Med: M&O: Educ Profess Sup Bonus	0	0	0	0	228
220.26.5914 SS & Med: M&O: School Safety and Support	0	226	0	0	0
220.27.0005 SS & Med:-Trans: Basic	4,602	4,789	5,000	5,000	6,891
220.27.1205 SS & Med:-Trans: SpEd Add On	236	224	400	400	0
220.27.5659 SS & Med:-Trans: Educ Profess Sup Bonus	0	0	0	0	144
<b>Total 123 Social Security &amp; Medicare Tax</b>	<b>291,881</b>	<b>248,980</b>	<b>355,536</b>	<b>355,536</b>	<b>423,206</b>
<b>124 Health Benefits</b>					
240.01.25 HDL insurance prem Unassigned	33,435	17,475	0	0	0
240.03.25 HDL insurance allocated by CJE	(33,435)	(17,475)	0	0	0
240.10.0005 Grp Med Ben: Instruct: Basic	167,244	147,250	247,000	247,000	300,000
240.10.1205 Grp Med Ben: Instruct: SpEd Add On	35,997	25,332	22,905	22,905	22,905
240.10.1210 Grp Med Ben: Instruct: Self Cont	0	175	0	0	0
240.10.1220 Grp Med Ben: Instruct: SpEd Ext Yr	137	61	124	124	124
240.10.1278 Grp Med Ben: Instruct: SpEd Stip Ext Yr	0	0	0	0	0
240.10.5201 Grp Med Ben: Instruct: Class Size Red	46,803	38,790	45,000	45,000	83,506
240.10.5331 Grp Med Ben: Instruct: EHS Gift & Tal	319	533	700	700	700
240.10.5344 Grp Med Ben: Instruct: Students At-Risk Add-On	2,031	8,598	2,000	2,000	21,863
240.10.5390 Grp Med Ben: Instruct: Fiscal Flexibility	1,331	1,101	1,000	1,000	1,000
240.10.5420 Grp Med Ben: Instruct: LAND Trust	221	118	6,500	6,500	6,500
240.10.5644 Grp Med Ben: Instruct: STEM Endorsement Incentive	0	11	0	0	0
240.10.5651 Grp Med Ben: Instruct: Educator Professional Time	3,932	4,415	4,000	4,000	4,000
240.10.5655 Grp Med Ben: Instruct: Digital Learning	10,789	4,813	10,000	10,000	7,218
240.10.5666 Grp Med Ben: Instruct: Grants for Professional Lea	31	0	0	0	0
240.10.5677 Grp Med Ben: Instruct: Computer Science Initiat	5,740	1,626	2,500	2,500	1,486
240.10.5678 Grp Med Ben: Instruct: Teacher & Student Success A	16,194	9,563	15,000	15,000	15,893
240.10.5807 Grp Med Ben: Instruct: TSSP	0	0	0	0	212
240.10.5882 Grp Med Ben-Inst: BTS Arts	5,911	6,155	5,632	5,632	7,186
240.10.7225 Grp Med Ben: Instruct: ESSER III ARPA Program	38,234	0	0	0	0
240.10.7225.1 Grp Med Ben: Instruct: ESSER III ARPA Program	655	2,435	0	0	0
240.10.7522 Grp Med Ben: Instruct: IDEA Pre School	375	431	500	500	533
240.10.7524 Grp Med Ben: Instruct: IDEA	8,542	20,625	12,000	12,000	25,958
240.10.7801 Grp Med Ben: Instruct: Title I	93	908	0	0	0
240.10.7893 Grp Med Ben: Instruct: Stronger Connections Grant	0	112	0	0	0
240.21.0005 Grp Med Ben: Student: Basic	3,724	3,530	1,209	1,209	9,089
240.21.1205 Grp Med Ben: Student: SpEd A	341	464	1,500	1,500	1,363
240.21.5390 Grp Med Ben: Student: Fiscal Flexibility	0	0	200	200	0
240.21.5673 Grp Med Ben: Student: E-Cig and Nicotine Prev	437	0	0	0	0
240.21.5678 Grp Med Ben: Student: Teacher & Student Success Ac	806	0	1,000	1,000	1,000
240.21.5679 Grp Med Ben: Student: Student Health and Counselin	6,655	8,108	8,205	8,205	10,000
240.21.5876 Grp Med Ben: Student: Educ Sal Adj	0	217	1,138	1,138	0

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	2024 Actual	2025 Actual	2025 Original budget	2025 Final Budget	2026 Original Budget
240.21.7893 Grp Med Ben: Student: Stronger Connections Grant	7,416	2,985	0	0	0
240.22.0005 Grp Med Ben: Staff: Basic	21,302	7,530	20,235	20,235	8,703
240.22.1205 Grp Med Ben: Staff: SpEd Add On	972	518	1,000	1,000	1,192
240.22.1225 Grp Med Ben: Staff: SpEd State Programs	169	85	200	200	200
240.22.5420 Grp Med Ben: Staff: LAND Tr	1,473	1,095	1,500	1,500	9,419
240.22.5651 Grp Med Ben: Staff: Educator Professional Time	0	345	0	0	0
240.22.5665 Grp Med Ben: Staff: Grow Your Own Mentors	0	0	150	150	0
240.22.5666 Grp Med Ben: Staff: Grants for Professional Learni	58	0	0	0	0
240.22.5678 Grp Med Ben: Staff: Teacher & Student Success Act	694	216	1,000	1,000	4,271
240.22.5876 Grp Med Ben: Staff: Educ Sal Adj	0	3	0	0	0
240.22.7801 Grp Med Ben: Staff: Title I	0	129	0	0	0
240.22.7860 Grp Med Ben: Staff: Title II	426	335	1,000	1,000	3,276
240.24.0005 Grp Med Ben: SchAdmin: Basic	47,280	57,650	60,000	60,000	80,000
240.24.5390 Grp Med Ben: SchAdmin: Fiscal Flexibility	3,664	0	0	0	0
240.24.5914 Grp Med Ben: SchAdmin: School Safety and Support G	135	0	0	0	0
240.25.0005 Grp Med Ben: Central: Basic	6,698	5,513	10,000	10,000	10,516
240.26.0005 Grp Med Ben: M&O: Basic	0	0	0	0	139
240.26.5619 Grp Med Ben: M&O: Local Rep	7,038	3,822	15,000	15,000	15,000
240.26.5914 Grp Med Ben: M&O: School Safety and Support	0	263	0	0	0
240.27.0005 Grp Med Ben: Trans: Basic	0	336	0	0	0
<b>Total 124 Health Benefits</b>	<b>453,869</b>	<b>366,197</b>	<b>498,198</b>	<b>498,198</b>	<b>653,252</b>

**125 Workers Comp**

270.01.25 Workers Comp Unassigned	23,257	14,483	0	0	0
270.03.25 Workers Comp allocated by CJE	(23,257)	(13,639)	0	0	0
270.10.0005 Workers Comp: Instruct: Basic	6,628	4,647	10,000	5,000	7,929
270.10.1205 Workers Comp: Instruct: SpEd Add	2,040	1,686	2,000	2,000	4,610
270.10.1210 Workers Comp: Instruct: Self Cont	664	133	600	600	400
270.10.1220 Workers Comp: Instruct: SpEd Ext Yr	41	52	40	40	0
270.10.1278 Workers Comp: Instruct: SpEd Sti Ex Yr	19	0	20	20	20
270.10.5201 Workers Comp: Instruct: Class Size R	1,193	745	1,200	1,200	2,729
270.10.5331 Workers Comp: Instruct: EHS Gift&Tal	33	20	30	30	35
270.10.5344 Workers Comp: Instruct: Students At-Risk Add-On	355	471	290	290	2,560
270.10.5420 Workers Comp: Instruct: LAND Tr	99	92	100	100	241
270.10.5655 Workers Comp: Instruct: Digital Learning	183	23	200	200	160
270.10.5659 Workers Comp: Instruct: Educ Profess Sup Bonus	0	0	0	0	218
270.10.5677 Workers Comp: Instruct: Computer Science Initiat	169	77	200	200	39
270.10.5678 Workers Comp: Instruct: Teacher & Student Succes	308	252	300	300	586
270.10.5805 Workers Comp: Instruct: Early Literacy	101	0	0	0	0
270.10.5807 Workers Comp: Instruct: TSSP	83	0	100	100	100
270.10.5876 Workers Comp: Instruct: Educ Sal Adj	1,764	0	1,500	1,500	2,200
270.10.5882 Workers Comp: Instruct: BTS Arts	119	108	100	100	200
270.10.7225 Workers Comp: Instruct: ESSER III ARPA Program	856	0	800	800	0
270.10.7225.1 Workers Comp: Instruct: ESSER III ARPA Program	167	0	150	150	0
270.10.7522 Workers Comp: Instruct: IDEA Pre School	11	7	12	12	12
270.10.7524 Workers Comp: Instruct: IDEA	561	392	500	500	700
270.10.7801 Workers Comp: Instruct: Title I	612	(126)	1,000	1,000	100
270.10.7890 Workers Comp: Instruct: Title IV A repurpTitle I	341	743	0	0	0

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270.10.7893 Workers Comp: Instruct: Stronger Connections Grant	83	87	80	80	0
270.21.0005 Workers Comp: Student: Basic	85	42	80	80	205
270.21.1205 Workers Comp: Student: SpEd Add	113	223	90	90	512
270.21.5678 Workers Comp: Student: Teacher & Student Success	27	0	30	30	30
270.21.5679 Workers Comp: Student: Student Health and Course	192	143	165	165	220
270.21.5876 Workers Comp: Student: Educ Sal Adj	50	0	50	50	128
270.21.7893 Workers Comp: Student: Stronger Connections Grant	331	78	300	300	0
270.22.0005 Workers Comp: Staff: Basic	563	118	500	500	200
270.22.1205 Workers Comp: Staff: SPED Add	341	232	300	300	417
270.22.1225 Workers Comp: Staff: SpEd State Programs	58	38	50	50	69
270.22.5420 Workers Comp: Staff: LAND Trust	268	190	250	250	300
270.22.5678 Workers Comp: Staff: Teacher & Student Success A	109	36	100	100	200
270.22.5876 Workers Comp: Staff: Educ Sal Adj	120	0	101	101	202
270.22.7801 Workers Comp: Staff: Title I	0	99	0	0	250
270.22.7860 Workers Comp: Staff: Title II	89	58	75	75	101
270.24.0005 Workers Comp: SchAdmin: Basic	1,376	1,212	1,200	1,200	3,271
270.24.5659 Workers Comp: SchAdmin: Educ Profess Sup Bonus	0	0	0	0	26
270.25.0005 Workers Comp: Central: Basic	1,700	709	1,500	1,500	1,424
270.25.5659 Workers Comp: Central: Educ Profess Sup Bonus	0	0	0	0	13
270.26.5619 Workers Comp: M&O:-Maint & Op:Local R	221	150	200	200	41
270.26.5659 Workers Comp: M&O: Educ Profess Sup Bonus	0	0	0	0	2
270.27.0005 Workers Comp: Trans: Basic	348	263	500	500	300
270.27.5659 Workers Comp: Trans: Educ Profess Sup Bonus	0	0	0	0	7
<b>Total 125 Workers Comp</b>	<b>22,421</b>	<b>13,844</b>	<b>24,713</b>	<b>19,713</b>	<b>30,757</b>

**126 Unemployment Insurance**

280.10.0005 SUTA: Instruct: Basic	2,382	1,763	3,200	3,200	5,000
280.10.1205 SUTA: Instruct: SpEd Add	825	836	1,200	1,200	1,309
280.10.1210 SUTA: Instruct: Self Cont	326	105	280	280	280
280.10.1220 SUTA: Instruct: SpEd Ext Yr	25	8	22	22	22
280.10.1278 SUTA: Instruct: SpEd Sti Ex Yr	0	1	16	16	16
280.10.5201 SUTA: Instruct: Class Size R	453	270	600	600	600
280.10.5331 SUTA: Instruct: EHS Gift&Tal	10	5	34	34	10
280.10.5344 SUTA: Instruct: Students At-Risk Add-On	260	296	104	104	815
280.10.5390 SUTA: Instruct: Fiscal Flexibility	207	55	87	87	87
280.10.5420 SUTA: Instruct: LAND Tr	59	59	197	197	197
280.10.5644 SUTA: Instruct: STEM Endorsement Incentive	0	1	0	0	0
280.10.5651 SUTA: Instruct: Educator Professional Ti	93	55	120	120	120
280.10.5655 SUTA: Instruct: Digital Learning	71	79	100	100	100
280.10.5659 SUTA: Instruct: Educ Profess Sup Bonus	0	0	0	0	100
280.10.5677 SUTA: Instruct: Computer Science Initiat	62	21	65	65	10
280.10.5678 SUTA: Instruct: Teacher & Student Succes	187	96	200	200	187
280.10.5805 SUTA: Instruct: Early Literacy	54	0	0	0	0
280.10.5807 SUTA: Instruct: TSSP	31	8	50	50	15
280.10.5876 SUTA: Instruct: Educ Sal Adj	191	525	250	250	467
280.10.5878 SUTA: Instruct: SpEd Sti Ex Yr	0	0	50	50	0
280.10.5882 SUTA: Instruct: BTS Arts	54	42	179	179	60
280.10.7225 SUTA: Instruct: ESSER III ARPA Program	369	(2)	400	400	0

**Gateway Preparatory Academy**  
**Budgeting Worksheet**  
**1 Regular School - 07/01/2025 to 06/30/2026**  
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	2024 Actual	2025 Actual	2025 Original budget	2025 Final Budget	2026 Original Budget
280.10.7225.1 SUTA: Instruct: ESSER III ARPA Program	44	72	60	60	0
280.10.7522 SUTA: Instruct: IDEA Pre School	4	2	16	16	16
280.10.7523 SUTA: Instruct: SPED IDEA ARP Preschool	0	0	5	5	0
280.10.7524 SUTA: Instruct: IDEA	232	107	853	853	250
280.10.7801 SUTA: Instruct: Title I	477	330	700	700	500
280.10.7801.1 SUTA: Instruct: Title IA Parent Engmnt	0	0	35	35	0
280.10.7880 SUTA: Instruct: Title IIIA	0	0	170	170	0
280.10.7893 SUTA: Instruct: Stronger Connections Grant	44	55	0	0	0
280.21.0005 SUTA: Student: Basic	27	46	37	37	70
280.21.1205 SUTA: Student: SpEd Add	81	123	100	100	200
280.21.5608 SUTA: Student: School Based Mental Health Suppleme	0	27	0	0	0
280.21.5679 SUTA: Student: Student Health and Couse	79	44	100	100	100
280.21.5876 SUTA: Student: Educ Sal Adj	26	33	33	33	33
280.21.7893 SUTA: Student: Stronger Connections Grant	172	43	0	0	0
280.22.0005 SUTA: Staff: Basic	134	39	400	400	150
280.22.1205 SUTA: Staff: SPED Add	131	59	221	221	221
280.22.1225 SUTA: Staff: SpEd State Programs	26	10	22	22	22
280.22.5420 SUTA: Staff: LAND Trust	76	36	0	0	50
280.22.5651 SUTA: Staff: Educator Professional Time	0	15	0	0	0
280.22.5678 SUTA: Staff: Teacher & Student Success A	29	6	107	107	22
280.22.5876 SUTA: Staff: Educ Sal Adj	16	29	35	35	41
280.22.7801 SUTA: Staff: Title I	0	36	0	0	66
280.22.7860 SUTA: Staff: Title II	29	11	111	111	30
280.24.0005 SUTA: SchAdmin: Basic	474	367	1,000	1,000	600
280.24.5390 SUTA: SchAdmin: Fiscal Flexibility	43	0	0	0	0
280.24.5659 SUTA: SchAdmin: Educ Profess Sup Bonus	0	0	0	0	10
280.24.5876 SUTA: SchAdmin: Ed Sal Adj	0	2	21	21	21
280.24.5914 SUTA: SchAdmin: School Safety and Support Grant	7	0	0	0	0
280.25.0005 SUTA: Central: Basic	373	245	929	929	373
280.26.5619 SUTA: M&O:-Maint & Op:Local R	251	157	214	214	250
280.26.5914 SUTA: M&O:-Maint & Op:School Safety and Support	0	9	0	0	0
280.27.0005 SUTA: Trans: Basic	180	163	349	349	181
280.27.1205 SUTA: Trans: SpEd Add On	9	8	0	0	0
<b>Total 126 Unemployment Insurance</b>	<b>8,624</b>	<b>6,294</b>	<b>12,672</b>	<b>12,672</b>	<b>12,601</b>
<b>127 Other Employee Benefits</b>					
290.01.25 Other Ben Unassigned	207	4,312	0	0	0
290.10.0005 Other Benefits: Instruct: Basic	0	0	9,000	9,000	0
290.22.5665 Other Benefits: Staff: Grow Your Own Mentors	9,021	3,577	0	0	9,000
<b>Total 127 Other Employee Benefits</b>	<b>9,227</b>	<b>7,889</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>
<b>Total 121 Benefits 200</b>	<b>976,814</b>	<b>801,615</b>	<b>1,159,108</b>	<b>1,154,108</b>	<b>1,468,814</b>

**Gateway Preparatory Academy**  
**Budgeting Worksheet**  
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	2024 Actual	2025 Actual	2025 Original budget	2025 Final Budget	2026 Original Budget
<b>131 Purchased Prof &amp; Tech Services 300</b>					
<b>132 Management &amp; Business Services</b>					
310.23.0005 Business services: Org Admin: Basic	4,000	0	0	0	0
310.25.0005 Business services: Central: Basic	11,720	6,000	8,000	6,000	0
Discontinuing Aegis Services					
<b>Total 132 Management &amp; Business Services</b>	<b>15,720</b>	<b>6,000</b>	<b>8,000</b>	<b>6,000</b>	<b>0</b>
<b>133 Instructional Services</b>					
323.10.0005 Educational services: Instruct: Basic	466,177	542,925	624,000	624,000	3,634,675
Assuming a 769 distance ed student enrollment.					
323.10.5344 Educational services: Instruct: Students At-Risk	15,976	10,328	60,000	25,000	60,000
AmeriCorps Student Success Program					
323.22.0005 Educational services: Staff: Basic	19,100	728	600	1,000	20,000
I3 Grant PBIS System					
323.22.1205 Educational services: Staff: SpEd Add On	2,667	3,077	3,000	3,150	3,000
323.22.5678 Educational services: Staff: Teacher & Student Suc	0	7,590	0	7,600	9,090
Panorama purchase, potentially covered by the I3 Grant					
<b>Total 133 Instructional Services</b>	<b>503,920</b>	<b>564,648</b>	<b>687,600</b>	<b>660,750</b>	<b>3,726,765</b>
<b>134 Employee Training &amp; Development</b>					
330.22.0005 Professional development: Staff: Basic	682	2,558	55,000	49,296	42,315
FY26: Completion of montessori training and the addition of the I3 grant.					
330.22.1205 Professional development: Staff: SpEd Add On	1,398	846	5,000	5,000	14,043
Safety Care Trainings, Aide Trainings, and Additional Trainings that Sped has requested.					
330.22.5666 Prof dev: Staff: Grants for Professional Learning	0	1,788	0	1,788	0
330.22.5678 Professional development: Staff: Staff: Teacher & 330.22.7524.1	3,261	4,652	1,000	4,652	1,200
Professional development: Staff: STAC Innov. Grant 330.25.0005 Professional	0	0	0	0	18,550
development: Central: Basic	1,709	2,264	2,000	2,264	2,000
<b>Total 134 Employee Training &amp; Development</b>	<b>7,050</b>	<b>12,108</b>	<b>63,000</b>	<b>63,000</b>	<b>78,108</b>
<b>135 Education Support Services</b>					
340.21.0005 Professional service: Student: Basic	1,000	0	1,000	0	1,100
347.21.1205 Professional service: Student: SpEd	88,263	26,074	60,000	50,000	60,000
FY26: Anticipating an increase in Sped support services.					
<b>Total 135 Education Support Services</b>	<b>89,263</b>	<b>26,074</b>	<b>61,000</b>	<b>50,000</b>	<b>61,100</b>
<b>138 Legal and Accounting</b>					
345.23.5625 External Audit: OrgAdmin: Adm Costs	23,050	21,210	25,000	21,210	25,000
<b>Total 138 Legal and Accounting</b>	<b>23,050</b>	<b>21,210</b>	<b>25,000</b>	<b>21,210</b>	<b>25,000</b>
<b>139 Other Purchased Services</b>					
330.27.0005 Professional development: Trans: Basic	1,243	1,422	2,000	2,000	2,500
340.26.5619 Professional service: O&M: Local Repl	0	375	0	375	375
346.45.0005 Prof serv: Arch & Engr: Bldg Acq & Constr: Basic	0	97,195	0	250,000	0
Architects and Engineers will be paid in full by June 30th					
350.22.0005 Technical service: Staff: Basic	0	12	0	100	0
350.25.0005 Technical service: Central: Basic	17,271	9,710	24,000	12,000	26,000
350.25.5321 Technical service: Central: LEA Financial Sys.	30,000	88,292	20,000	88,292	0

**Gateway Preparatory Academy**  
**Budgeting Worksheet**  
**1 Regular School - 07/01/2025 to 06/30/2026**  
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Pelorus Progress Billing Will be Complete for FY26

**Total 139 Other Purchased Services**

**Total 131 Purchased Prof & Tech Services 300**

**151 Purchased Property Services 400**

**152 Utilities Expenses**

411.26.5619 Utility-Water & Sewer: O&M: Local Repl

412.26.5619 Utility-Disposal: O&M: Local Repl

**Total 152 Utilities Expenses**

**153 Repair & Maint- Comp & Tech**

431.10.0005 Pur Rep & Mnt: Instruct: Basic

432.25.5619 Pur Tech Rep & Mnt: Central: Local Rep

**Total 153 Repair & Maint- Comp & Tech**

**154 Repair & Maint- Facilities & Custodial**

420.26.5619 Custodial Services: O&M: Local R

**Concert Uniform Cleaning**

422.26.5619 Snow Removal Services: O&M: Local R

431.26.5619 Pur Rep & Mnt: O&M: Local R

431.26.5914 Pur Rep & Mnt: O&M: School Safety and Support Gran

450.40.5619 Construction Serv: Facilities Const: Local Repl

**Total 154 Repair & Maint- Facilities & Custodial**

**155 Repair & Maintenance- Transportation**

430.27.0005 Pur Rep & Mnt: Trans: Basic

**Total 155 Repair & Maintenance- Transportation**

**157 Lease- Rent Expense**

441.26.5619 Rental Land & Bldg: O&M: Local Repl

442.26.0005 Rental-equip & vehicle: M&O: Basic

442.26.5619 Rental-equip & vehicle: M&O: Local Repl

**Total 157 Lease- Rent Expense**

**Total 151 Purchased Property Services 400**

**171 Other Purchased Services 500**

**173 Insurance Expense**

521.26.5619 Insurance-property: O&M: Local Repl

FY26: Incorporating the new increase in Risk Management premiums.

521.27.5619 Insurance-Prop: Trans: Local Repl

522.23.5619 Insurance-liability: OrgAdmin: Local Re

**Total 173 Insurance Expense**

**174 Telephone & Internet**

530.25.0005 Comm-Tel & Internet: Staff: Admin Costs

**Total 174 Telephone & Internet**

**175 Other Communication Expense**

530.27.0005 Communication-Bus Radio: Trans: Basic

**Total 175 Other Communication Expense**

	2024 Actual	2025 Actual	2025 Original budget	2025 Final Budget	2026 Original Budget
<b>Total 139 Other Purchased Services</b>	<b>48,514</b>	<b>197,005</b>	<b>46,000</b>	<b>352,767</b>	<b>28,875</b>
<b>Total 131 Purchased Prof &amp; Tech Services 300</b>	<b>687,517</b>	<b>827,045</b>	<b>890,600</b>	<b>1,153,727</b>	<b>3,919,848</b>
<b>151 Purchased Property Services 400</b>					
<b>152 Utilities Expenses</b>					
411.26.5619 Utility-Water & Sewer: O&M: Local Repl	3,353	2,950	4,100	4,100	4,100
412.26.5619 Utility-Disposal: O&M: Local Repl	6,129	6,211	7,500	7,700	7,500
<b>Total 152 Utilities Expenses</b>	<b>9,481</b>	<b>9,161</b>	<b>11,600</b>	<b>11,800</b>	<b>11,600</b>
<b>153 Repair &amp; Maint- Comp &amp; Tech</b>					
431.10.0005 Pur Rep & Mnt: Instruct: Basic	1,278	1,267	1,500	1,500	2,000
432.25.5619 Pur Tech Rep & Mnt: Central: Local Rep	4,020	3,455	5,000	5,000	5,000
<b>Total 153 Repair &amp; Maint- Comp &amp; Tech</b>	<b>5,297</b>	<b>4,722</b>	<b>6,500</b>	<b>6,500</b>	<b>7,000</b>
<b>154 Repair &amp; Maint- Facilities &amp; Custodial</b>					
420.26.5619 Custodial Services: O&M: Local R	80	0	100	0	200
<b>Concert Uniform Cleaning</b>					
422.26.5619 Snow Removal Services: O&M: Local R	2,063	0	3,000	1,000	3,000
431.26.5619 Pur Rep & Mnt: O&M: Local R	45,287	16,431	73,000	45,000	70,000
431.26.5914 Pur Rep & Mnt: O&M: School Safety and Support Gran	13,438	61,155	3,000	76,155	3,000
450.40.5619 Construction Serv: Facilities Const: Local Repl	0	248,507	0	730,424	6,426,785
<b>Total 154 Repair &amp; Maint- Facilities &amp; Custodial</b>	<b>60,867</b>	<b>326,093</b>	<b>79,100</b>	<b>852,579</b>	<b>6,502,985</b>
<b>155 Repair &amp; Maintenance- Transportation</b>					
430.27.0005 Pur Rep & Mnt: Trans: Basic	9,866	12,702	15,000	15,000	15,000
<b>Total 155 Repair &amp; Maintenance- Transportation</b>	<b>9,866</b>	<b>12,702</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>157 Lease- Rent Expense</b>					
441.26.5619 Rental Land & Bldg: O&M: Local Repl	2,225	2,300	2,500	2,500	7,500
442.26.0005 Rental-equip & vehicle: M&O: Basic	622	120	1,000	1,000	1,000
442.26.5619 Rental-equip & vehicle: M&O: Local Repl	1,480	1,738	1,500	1,500	1,500
<b>Total 157 Lease- Rent Expense</b>	<b>4,327</b>	<b>4,158</b>	<b>5,000</b>	<b>5,000</b>	<b>10,000</b>
<b>Total 151 Purchased Property Services 400</b>	<b>89,839</b>	<b>356,836</b>	<b>117,200</b>	<b>890,879</b>	<b>6,546,585</b>
<b>171 Other Purchased Services 500</b>					
<b>173 Insurance Expense</b>					
521.26.5619 Insurance-property: O&M: Local Repl	9,880	8,200	10,000	10,000	12,000
FY26: Incorporating the new increase in Risk Management premiums.					
521.27.5619 Insurance-Prop: Trans: Local Repl	1,470	2,010	1,500	1,500	2,200
522.23.5619 Insurance-liability: OrgAdmin: Local Re	10,750	11,950	11,000	11,950	15,000
<b>Total 173 Insurance Expense</b>	<b>22,100</b>	<b>22,160</b>	<b>22,500</b>	<b>23,450</b>	<b>29,200</b>
<b>174 Telephone &amp; Internet</b>					
530.25.0005 Comm-Tel & Internet: Staff: Admin Costs	4,565	4,059	4,600	4,700	4,600
<b>Total 174 Telephone &amp; Internet</b>	<b>4,565</b>	<b>4,059</b>	<b>4,600</b>	<b>4,700</b>	<b>4,600</b>
<b>175 Other Communication Expense</b>					
530.27.0005 Communication-Bus Radio: Trans: Basic	1,540	1,400	1,900	1,900	1,900
<b>Total 175 Other Communication Expense</b>	<b>1,540</b>	<b>1,400</b>	<b>1,900</b>	<b>1,900</b>	<b>1,900</b>

**Gateway Preparatory Academy**  
**Budgeting Worksheet**  
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	2024 Actual	2025 Actual	2025 Original budget	2025 Final Budget	2026 Original Budget
<b>176 Postage &amp; Mailing Expense</b>					
531.25.0005 Comm-Postage: Central: K12	2,054	2,027	2,500	2,500	2,500
531.25.5625 Comm-Postage: Central: Admin Costs	0	13	0	0	0
<b>Total 176 Postage &amp; Mailing Expense</b>	<b>2,054</b>	<b>2,040</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
<b>178 Copy and Print Services</b>					
550.10.0005 Printing & Binding: Instruct: Basic	651	1,010	1,500	1,500	1,400
550.25.0005 Printing & Binding: Central: Basic	2,358	9,504	6,200	7,200	6,200
<b>Total 178 Copy and Print Services</b>	<b>3,008</b>	<b>10,514</b>	<b>7,700</b>	<b>8,700</b>	<b>7,600</b>
<b>179 Advertising- Administration</b>					
540.23.0005 Advertising: OrgAdmin: K12	695	173	4,000	1,000	4,000
540.25.0005 Advertising: Central: K12	350	0	1,000	1,000	1,000
<b>Total 179 Advertising- Administration</b>	<b>1,045</b>	<b>173</b>	<b>5,000</b>	<b>2,000</b>	<b>5,000</b>
<b>180 Travel- Staff Travel &amp; Mileage</b>					
580.22.0005 Travel Expense: Staff: Basic	2,316	3,133	10,000	4,500	10,000
580.22.1205 Travel Expense: Staff: SpEd	117	623	0	2,000	3,260
580.22.5678 Travel Expense: Staff: Teacher & Student Success A	2,424	1,128	0	1,500	3,700
580.22.7524.1 Travel Expense: Staff: STAC Innovation Grant	0	2,323	0	5,000	0
580.24.0005 Travel Expense: SchAdmin: Basic	2,291	1,628	5,000	2,000	5,000
580.24.5625 Travel Expense: SchAdmin: Admin C	0	21	0	0	0
<b>Total 180 Travel- Staff Travel &amp; Mileage</b>	<b>7,148</b>	<b>8,856</b>	<b>15,000</b>	<b>15,000</b>	<b>21,960</b>
<b>181 Travel- Field Trips</b>					
517.27.0005 Student overnight trips/field trips: Trans: K12	11,884	6,534	24,300	24,300	24,000
<b>Need to Add 518.27.1205 for SPED travel</b>					
518.27.0005 Student travel-day trips: Trans: Basic	11,504	11,736	14,750	14,750	22,275
518.27.1205 Student travel-day trips: Trans: SpEd Add On	0	231	0	231	500
<b>Total 181 Travel- Field Trips</b>	<b>23,388</b>	<b>18,502</b>	<b>39,050</b>	<b>39,281</b>	<b>46,775</b>
<b>Total 171 Other Purchased Services 500</b>	<b>64,848</b>	<b>67,703</b>	<b>98,250</b>	<b>97,531</b>	<b>119,535</b>

**Gateway Preparatory Academy**  
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	2024 Actual	2025 Actual	2025 Original budget	2025 Final Budget	2026 Original Budget
<b>191 Supplies 600</b>					
<b>192 Classroom</b>					
610.10.0005 Supplies-Classroom: Instruct: Basic	60,552	49,110	61,685	55,000	70,000
610.10.5344 Supplies-Classroom: Instruct: Students At-Risk Add	64	1,295	0	1,500	1,500
610.10.5673 Supplies-Classroom: Instruct: E-Cig and Nicotine P	60	0	0	0	0
610.10.5674 Supplies-Classroom: Instruct: Suicide Prevention	500	1,414	500	1,500	1,000
610.10.5868 Supplies-Classroom: Instruct: Teachers Mat.	5,505	7,737	10,000	10,000	12,000
610.10.5901 Supplies-Classroom: Instruct: Career & Tech Ed Add	5,107	664	5,400	2,000	0
<i>Funding stream going away next year</i>					
610.10.7801 Supplies-Classroom: Instruct: TITLE I	0	0	64	64	0
610.21.5654 Supplies-Classroom: Instruct: Period Products in S	0	1,300	0	1,300	0
610.21.7893 Supplies-Classroom: Instruct: Stronger Conn Grant	5,534	408	600	600	0
<b>Total 192 Classroom</b>	<b>77,322</b>	<b>61,928</b>	<b>78,249</b>	<b>71,964</b>	<b>84,500</b>
<b>193 Employee Motivation</b>					
611.24.0005 Supplies-Employee Motivation: SchAdmin: K-12	12,915	6,910	15,000	15,000	15,000
<b>Total 193 Employee Motivation</b>	<b>12,915</b>	<b>6,910</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>194 Employee Training Supplies</b>					
612.10.0005 Supplies- Prof Dev: Instruct: Basic	0	287	100	300	500
<b>Total 194 Employee Training Supplies</b>	<b>0</b>	<b>287</b>	<b>100</b>	<b>300</b>	<b>500</b>
<b>195 Special Ed</b>					
610.10.1205 Supplies-Classroom: Instruct: SpEd Add On	5,868	2,486	10,000	6,000	5,500
610.10.7225 Supplies-Classroom: Instruct: ESSER III ARPA Progr	1,257	0	0	0	0
610.21.1205 Supplies-Classroom: Student: SpEd Add On	1,712	1,237	0	1,300	2,776
<b>Total 195 Special Ed</b>	<b>8,837</b>	<b>3,723</b>	<b>10,000</b>	<b>7,300</b>	<b>8,276</b>
<b>196 Administration Supplies</b>					
610.24.0005 Supplies-Materials: SchAdmin: Basic	11,272	3,919	13,000	5,000	7,500
<b>Total 196 Administration Supplies</b>	<b>11,272</b>	<b>3,919</b>	<b>13,000</b>	<b>5,000</b>	<b>7,500</b>
<b>197 Board Supplies</b>					
612.23.0005 Supplies-Board Expenses: OrgAdmin: K12	2,118	2,097	3,000	3,000	3,000
<b>Total 197 Board Supplies</b>	<b>2,118</b>	<b>2,097</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>200 Maintenance &amp; Custodial Supplies</b>					
450.40.5914 Construction: Fac Const: School Safety and Support <i>Upgrades to power system through the safety grant.</i>	0	0	0	400,000	950,000
610.26.5619 Supplies-Materials: O&M: Local Repl	56,881	35,937	68,000	50,000	70,000
610.26.5914 Supplies-Materials: O&M: School Safety and Support <i>Bioetric Safes = 700, Guardian Training and supplies 6,000, Panic Buttons 30000</i>	16,104	1,900	55,000	2,000	55,000
<b>Total 200 Maintenance &amp; Custodial Supplies</b>	<b>72,985</b>	<b>37,837</b>	<b>123,000</b>	<b>452,000</b>	<b>1,075,000</b>
<b>201 Transportation</b>					
610.27.0005 Supplies-Materials: Trans: Basic	152	547	200	1,000	1,000
680.27.0005 R&M Parts-Vehicles: Trans: Basic	7,075	4,708	7,500	7,500	7,500
<b>Total 201 Transportation</b>	<b>7,226</b>	<b>5,255</b>	<b>7,700</b>	<b>8,500</b>	<b>8,500</b>
<b>202 Energy- Electricity &amp; Natural Gas</b>					
621.26.5619 Energy-Natural Gas:O&M: Local Repl	13,535	8,990	16,000	14,000	20,000

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622.26.5619 Energy-Electricity: O&M: Local Repl	33,025	35,621	33,000	40,000	40,000
<b>Total 202 Energy- Electricity &amp; Natural Gas</b>	<b>46,561</b>	<b>44,610</b>	<b>49,000</b>	<b>54,000</b>	<b>60,000</b>
<b>203 Textbooks &amp; Instructional Software</b>					
641.10.0005 Textbooks: Instruct: Basic	23,637	29,172	60,000	35,000	62,015
641.10.1205 Textbooks: Instruct: SpEd Add On	97	91	4,000	200	3,000
641.10.5344 Textbooks: Instruct: Students At-Risk Add-On	0	2,982	0	3,100	0
641.10.5618 Textbooks: Instruct: Early Interactive Software	13,800	13,800	0	13,800	0
<i>This program is gone next year. The item budgeted for up above.</i>					
641.10.5677 Textbooks: Instruct: Computer Science Initiative	7,164	0	5,000	0	2,500
641.10.5678 Textbooks: Instruct: Teacher & Student Success Act	4,651	1,495	5,000	5,000	5,000
641.10.5868 Textbooks: Instruct: Teachers Supplies & Materials	358	596	400	400	400
641.10.5911 Textbooks: Instruct: English Language Learner Soft	1,750	0	0	0	0
641.10.7225 Textbooks: Instruct: ESSER III ARPA Program	17,627	3,559	0	3,559	0
641.10.7524.3 Textbooks: Instruct: IDEA Intervention Curriculum	24,069	0	0	0	0
860.25.5901 Indirect Costs- Non Rest: Central: Coll Caree	271	0	0	0	0
<b>Total 203 Textbooks &amp; Instructional Software</b>	<b>93,425</b>	<b>51,695</b>	<b>74,400</b>	<b>61,059</b>	<b>72,915</b>
<b>204 Library Books &amp; Supplies</b>					
644.22.0005 Library Books & Matls: Staff: Basic	4,666	2,040	3,000	2,500	3,000
<b>Total 204 Library Books &amp; Supplies</b>	<b>4,666</b>	<b>2,040</b>	<b>3,000</b>	<b>2,500</b>	<b>3,000</b>
<b>205 Computer &amp; Tech</b>					
650.10.0005 Supplies-Comp & Tech: Instruct: Basic	3,220	2,625	3,000	3,500	3,386
650.10.1205 Supplies-Comp & Tech: Instruct: SpEd Add O	1,980	1,688	4,000	2,000	3,063
650.10.5420 Supplies-Comp & Tech: Instruct: LAND Trust	24,901	8,073	30,000	16,200	95,182
650.10.5677 Supplies-Comp & Tech: Instruct: CS Initiative	2,440	300	4,000	4,000	0
650.10.5911 Supplies-Comp & Tech: Instruct: English Language L	488	0	0	0	0
650.10.7225 Supplies-Comp & Tech: Instruct: ESSER III ARPA Pro	80,073	0	0	0	0
650.25.0005 Supplies-Comp & Tech: Central: Basic	12,794	10,433	45,000	45,000	25,000
650.27.0005 Supplies-Comp & Tech: Trans: Basic	312	200	0	200	0
670.22.5914 Software: Staff: School Safety and Support	0	12,323	0	12,323	0
670.25.0005 Software: Central: Basic	6,807	5,570	7,000	7,000	7,000
670.25.5420 Software: Central: Land Trust	0	1,970	0	2,100	2,100
<b>Total 205 Computer &amp; Tech</b>	<b>133,014</b>	<b>43,183</b>	<b>93,000</b>	<b>92,323</b>	<b>135,731</b>
<b>206 Motor Fuel &amp; Oil</b>					
626.27.0005 Energy-Motor Fuel: Trans: Basic	16,695	13,219	20,000	20,000	20,000
<b>Total 206 Motor Fuel &amp; Oil</b>	<b>16,695</b>	<b>13,219</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>207 Parent Committee</b>					
619.22.0005 Parent Committee Supplies: Staff: Local	2,711	5,236	3,500	5,500	5,500
<b>Total 207 Parent Committee</b>	<b>2,711</b>	<b>5,236</b>	<b>3,500</b>	<b>5,500</b>	<b>5,500</b>
<b>208 Student Programs</b>					
615.21.0005 Student Uniforms, Clothing: Local	2,531	2,760	2,250	2,850	5,450
618.21.0005 Supplies-Student Programs: Local	8,462	5,242	4,600	5,500	5,000
<b>Total 208 Student Programs</b>	<b>10,993</b>	<b>8,001</b>	<b>6,850</b>	<b>8,350</b>	<b>10,450</b>
<b>209 Student Motivation</b>					
611.10.0005 Supplies-Student Motivation: Instruct: Basic	2,753	5,202	4,500	5,300	8,780

**Gateway Preparatory Academy**  
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<b>Total 209 Student Motivation</b>	<b>2,753</b>	<b>5,202</b>	<b>4,500</b>	<b>5,300</b>	<b>8,780</b>
<b>210 Fund Raising</b> 890.22.5813 Stipends for Future Educators	0	6,000	0	6,000	0
<b>Total 210 Fund Raising</b>	<b>0</b>	<b>6,000</b>	<b>0</b>	<b>6,000</b>	<b>0</b>
<b>Total 191 Supplies 600</b>	<b>503,494</b>	<b>301,144</b>	<b>504,299</b>	<b>818,096</b>	<b>1,518,652</b>
<b>221 Property (Equipment) 700</b> <b>222 Land &amp; Site Improvement</b> 710.40.5619 Land & Site Improvement: Local Repl <a href="#">FY26: Landscaping &amp; fencing of the new expansion</a>	0	0	0	0	275,000
710.40.5914 Land & Site Improvement: School Safety and Support	38,175	38,175	250,000	40,000	0
<b>Total 222 Land &amp; Site Improvement</b>	<b>38,175</b>	<b>38,175</b>	<b>250,000</b>	<b>40,000</b>	<b>275,000</b>
<b>226 Equipment-Tech Hardware/Software</b> 734.24.5699 Tech Equipment: SchAdmin: UPASS <a href="#">FY26: E Rate Network Upgrade Project</a>	0	0	0	0	20,000
<b>Total 226 Equipment-Tech Hardware/Software</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,000</b>
<b>227 Equipment- Facilities</b> 730.26.5914 Equipment: O&M: School Safety and Support Grant <a href="#">Verkada Install Work for BLDG#2</a>	167,073	343,254	850,000	350,000	50,000
<b>Total 227 Equipment- Facilities</b>	<b>167,073</b>	<b>343,254</b>	<b>850,000</b>	<b>350,000</b>	<b>50,000</b>
<b>228 Equipment-Transportation</b> 730.27.0005 Equipment: Trans: Basic <a href="#">Purchase of a new school bus</a>	0	0	60,000	0	0
732.27.0005 Equip-School Buses: Basic <a href="#">Purchase of a new bus</a>	0	42,405	0	50,000	0
<b>Total 228 Equipment-Transportation</b>	<b>0</b>	<b>42,405</b>	<b>60,000</b>	<b>50,000</b>	<b>0</b>
<b>Total 221 Property (Equipment) 700</b>	<b>205,248</b>	<b>423,834</b>	<b>1,160,000</b>	<b>440,000</b>	<b>345,000</b>

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<b>241 Other Objects 800</b>					
<b>242 Dues and Fees</b>					
810.10.0005 Dues & Fees: Instruct: Basic	385	385	400	400	500
810.23.0005 Dues & Fees: OrgAdmin: K12	6,101	6,056	6,150	6,150	20,000
UAPCS charges an \$8 per student Fee. Factoring in increase in fees due to an increase in enrollment.					
810.24.0005 Dues & Fees: SchAdmin: K12	0	268	0	300	0
810.24.5625 Dues & Fees: SchAdmin: Admin Costs	1,725	1,843	2,000	2,000	2,000
<b>Total 242 Dues and Fees</b>	<b>8,211</b>	<b>8,552</b>	<b>8,550</b>	<b>8,850</b>	<b>22,500</b>
<b>243 Interest Paid- Loans</b>					
830.50.5619 Interest-xxxx USDA Loan: Local Repl	114,208	93,306	114,206	111,757	109,213
831.50.5619 Interest-xxxx Rur Comm Ln: Local Re	244,322	196,663	244,322	235,211	225,586
<b>Total 243 Interest Paid- Loans</b>	<b>358,531</b>	<b>289,969</b>	<b>358,528</b>	<b>346,968</b>	<b>334,799</b>
<b>244 Principal Paid- Loans</b>					
840.50.5619 Principal-xxxx USDA Loan: Local Rep	60,008	51,874	60,010	62,549	65,003
841.50.5619 Principal-xxxx Rur Comm: Local Rep	161,528	141,545	161,528	170,619	180,265
844.50.5619 Principal-USOE Rev Loan: Local Rep	0	0	0	0	280,000
FY26: A rough estimate on new borrowings.					
<b>Total 244 Principal Paid- Loans</b>	<b>221,535</b>	<b>193,420</b>	<b>221,538</b>	<b>233,168</b>	<b>525,267</b>
<b>245 Other Debt Service Fees</b>					
860.25.0005 Indirect Costs-Non Rest Central: K12	(36,493)	(9,636)	0	0	0
<b>Total 245 Other Debt Service Fees</b>	<b>(36,493)</b>	<b>(9,636)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>246 Contributions pass through</b>					
890.33.9200 Contributions: Community: Pass through	1,300	800	1,300	800	1,300
<b>Total 246 Contributions pass through</b>	<b>1,300</b>	<b>800</b>	<b>1,300</b>	<b>800</b>	<b>1,300</b>
<b>Total 241 Other Objects 800</b>	<b>553,085</b>	<b>483,104</b>	<b>589,916</b>	<b>589,786</b>	<b>883,866</b>
<b>Total Expense</b>	<b>7,023,267</b>	<b>7,232,166</b>	<b>9,137,174</b>	<b>9,805,728</b>	<b>20,471,428</b>
<b>Total Net Income (Loss)</b>	<b>1,523,523</b>	<b>305,474</b>	<b>89,293</b>	<b>154,211</b>	<b>0</b>

**Gateway Preparatory Academy**  
**Budgeting Worksheet**  
**4 Food Service Program - 07/01/2025 to 06/30/2026**  
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	2024 Actual	2025 Actual	2025 Original budget	2025 Final Budget	2026 Original Budget
<b>Net Income (Loss)</b>					
<b>Revenue</b>					
<b>002 Local Revenue</b>					
<b>006 Student Lunch Fee</b>					
1610.8001. Income- Food Sales to Students	59,470	57,093	55,000	58,000	25,000
FY26: Required not to charge for reduced lunch students					
<b>Total 006 Student Lunch Fee</b>	<b>59,470</b>	<b>57,093</b>	<b>55,000</b>	<b>58,000</b>	<b>25,000</b>
<b>007 Adult Lunch Fee</b>					
1620.8001. Income- Food Sales to Adults	1,804	3,927	2,000	4,000	2,000
<b>Total 007 Adult Lunch Fee</b>	<b>1,804</b>	<b>3,927</b>	<b>2,000</b>	<b>4,000</b>	<b>2,000</b>
<b>008 Other Food Service Income</b>					
1690.8001. Income- Other Foodservice	1,099	1,024	1,200	1,000	1,000
<b>Total 008 Other Food Service Income</b>	<b>1,099</b>	<b>1,024</b>	<b>1,200</b>	<b>1,000</b>	<b>1,000</b>
<b>013 Local Donations and Other Contributions</b>					
1920.8001. Local Lunch Donations Income	12	343	20	343	50
<b>Total 013 Local Donations and Other Contributions</b>	<b>12</b>	<b>343</b>	<b>20</b>	<b>343</b>	<b>50</b>
<b>Total 002 Local Revenue</b>	<b>62,385</b>	<b>62,386</b>	<b>58,220</b>	<b>63,343</b>	<b>28,050</b>

**Gateway Preparatory Academy**  
**Budgeting Worksheet**  
**4 Food Service Program - 07/01/2025 to 06/30/2026**  
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	2024 Actual	2025 Actual	2025 Original budget	2025 Final Budget	2026 Original Budget
<b>021 State Revenue</b>					
<b>042 Lunch-State Liquor Tax</b>					
3800.8070. Income- State Liquor Control Tax Fresh Fruit & Veg	93,224	43,160	75,000	60,000	70,000
<b>Total 042 Lunch-State Liquor Tax</b>	<b>93,224</b>	<b>43,160</b>	<b>75,000</b>	<b>60,000</b>	<b>70,000</b>
<b>Total 021 State Revenue</b>	<b>93,224</b>	<b>43,160</b>	<b>75,000</b>	<b>60,000</b>	<b>70,000</b>

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**4 Food Service Program - 07/01/2025 to 06/30/2026**  
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	2024 Actual	2025 Actual	2025 Original budget	2025 Final Budget	2026 Original Budget
<b>071 Federal Revenue</b>					
<b>074 National School Lunch Progam</b>					
4560.8071. Income- Federal Foodservice CNP/NSLP All: Paid	33,900	30,499	30,000	37,000	36,000
<b>Total 074 National School Lunch Progam</b>	<b>33,900</b>	<b>30,499</b>	<b>30,000</b>	<b>37,000</b>	<b>36,000</b>
<b>075 Free &amp; Reduced Lunch</b>					
4560.8072. Income- Federal Foodservice CNP/NSLP: Free & Red	181,592	161,945	185,000	190,000	200,000
<b>Total 075 Free &amp; Reduced Lunch</b>	<b>181,592</b>	<b>161,945</b>	<b>185,000</b>	<b>190,000</b>	<b>200,000</b>
<b>077 Breakfast Reimbursement</b>					
4560.8074. Income- Federal Foodservice CNP/NSLP Breakfast	61,514	56,347	62,000	66,000	65,000
4560.8075. Income- Federal Child & Adult Care Food	14,785	0	15,000	0	0
4560.8079. Income- Federal Foodservice Other Child Nutrition	30,010	23,263	26,000	34,000	30,000
4560.8080. Income- Federal Foodservice Pandemic EBT	653	0	0	0	0
<b>Total 077 Breakfast Reimbursement</b>	<b>106,961</b>	<b>79,610</b>	<b>103,000</b>	<b>100,000</b>	<b>95,000</b>
<b>081 Other Federal Revenue</b>					
4970.8075. Federal USDA Commodities	25,697	0	25,697	25,697	25,000
<b>Total 081 Other Federal Revenue</b>	<b>25,697</b>	<b>0</b>	<b>25,697</b>	<b>25,697</b>	<b>25,000</b>
<b>Total 071 Federal Revenue</b>	<b>348,150</b>	<b>272,054</b>	<b>343,697</b>	<b>352,697</b>	<b>356,000</b>
<b>Total Revenue</b>	<b>503,760</b>	<b>377,600</b>	<b>476,917</b>	<b>476,040</b>	<b>454,050</b>

**Gateway Preparatory Academy**  
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<b>Expense</b>					
<b>102 Salaries 100</b>					
<b>115 Wages - Food Services</b>					
191.31.5659 Salaries-Food Pers: Foods: Educ Profess Sup Bonus	0	0	0	0	4,925
191.31.8001 Salaries-Food Pers: Foods: Lunchroom	143,752	154,515	155,000	175,000	191,124
<a href="#">FY26 Updates to the Lunchroom salary schedule</a>					
191.31.8079 Salaries-Food Pers: Foods: Other Child Nutrition	5,637	4,847	9,000	9,000	6,000
191.31.8081 Salaries-Food Pers: Foods: CNP Emergency Ops funds	0	0	568	0	0
<b>Total 115 Wages - Food Services</b>	<b>149,389</b>	<b>159,363</b>	<b>164,568</b>	<b>184,000</b>	<b>202,049</b>
<b>Total 102 Salaries 100</b>	<b>149,389</b>	<b>159,363</b>	<b>164,568</b>	<b>184,000</b>	<b>202,049</b>
<b>121 Benefits 200</b>					
<b>122 Retirement Programs</b>					
230.31.5659 Retirement: Foods: Educ Profess Sup Bonus	0	0	0	0	93
230.31.8001 Retirement: Foods: Lunch	2,531	4,389	3,500	3,500	6,000
230.31.8079 Retirement: Foods: Other Child Nutrition	105	140	200	200	233
<b>Total 122 Retirement Programs</b>	<b>2,636</b>	<b>4,529</b>	<b>3,700</b>	<b>3,700</b>	<b>6,326</b>
<b>123 Social Security &amp; Medicare Tax</b>					
220.31.5659 SS & Med: Foods: Educ Profess Sup Bonus	0	0	0	0	377
220.31.8001 SS & Med: Foods: Lunch	10,952	11,787	12,589	12,589	14,621
220.31.8079 SS & Med: Foods: Other Child Nutrition	430	370	0	0	192
<b>Total 123 Social Security &amp; Medicare Tax</b>	<b>11,382</b>	<b>12,157</b>	<b>12,589</b>	<b>12,589</b>	<b>15,190</b>
<b>124 Health Benefits</b>					
240.31.8001 Grp Med Ben: Foods: Lunch	3,116	3,230	3,500	3,700	4,000
240.31.8079 Grp Med Ben: Foods: Other Child Nutrition	71	76	200	200	113
<b>Total 124 Health Benefits</b>	<b>3,187</b>	<b>3,307</b>	<b>3,700</b>	<b>3,900</b>	<b>4,113</b>
<b>125 Workers Comp</b>					
270.31.8001 Workers Comp: Foods: Lunch	803	618	600	700	700
270.31.8079 Workers Comp: Foods: Other Child Nutrition	33	21	20	20	25
<b>Total 125 Workers Comp</b>	<b>836</b>	<b>639</b>	<b>620</b>	<b>720</b>	<b>725</b>
<b>126 Unemployment Insurance</b>					
280.31.8001 SUTA: Foods: Lunch	396	334	500	500	500
280.31.8079 SUTA: Foods: Other Child Nutrition	16	11	30	30	30
<b>Total 126 Unemployment Insurance</b>	<b>412</b>	<b>345</b>	<b>530</b>	<b>530</b>	<b>530</b>
<b>Total 121 Benefits 200</b>	<b>18,453</b>	<b>20,976</b>	<b>21,139</b>	<b>21,439</b>	<b>26,884</b>

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<b>131 Purchased Prof &amp; Tech Services 300</b>					
<b>139 Other Purchased Services</b>					
330.31.8001 P&T Cont Prof Dev: Foods: Lunch	1,330	1,655	2,000	1,500	6,000
340.31.8001 P&T Other Prof Svce: Foods: Lunch	0	260	0	260	0
350.31.8001 P&T Technical Services: Foods: Lunch	500	37	750	500	500
<b>Total 139 Other Purchased Services</b>	<b>1,830</b>	<b>1,952</b>	<b>2,750</b>	<b>2,260</b>	<b>6,500</b>
<b>Total 131 Purchased Prof &amp; Tech Services 300</b>	<b>1,830</b>	<b>1,952</b>	<b>2,750</b>	<b>2,260</b>	<b>6,500</b>
<b>151 Purchased Property Services 400</b>					
<b>154 Repair &amp; Maint- Facilities &amp; Custodial</b>					
430.31.8001 Pur Rep & Mnt: Foods: Lunch	6,992	5,620	4,000	6,000	6,500
<b>Total 154 Repair &amp; Maint- Facilities &amp; Custodial</b>	<b>6,992</b>	<b>5,620</b>	<b>4,000</b>	<b>6,000</b>	<b>6,500</b>
<b>157 Lease- Rent Expense</b>					
442.31.8001 Rental-equip & vehicle: Foods: Lunch	1,248	1,248	1,300	1,300	1,500
<b>Total 157 Lease- Rent Expense</b>	<b>1,248</b>	<b>1,248</b>	<b>1,300</b>	<b>1,300</b>	<b>1,500</b>
<b>Total 151 Purchased Property Services 400</b>	<b>8,241</b>	<b>6,868</b>	<b>5,300</b>	<b>7,300</b>	<b>8,000</b>
<b>171 Other Purchased Services 500</b>					
<b>174 Telephone &amp; Internet</b>					
530.31.8001 Comm-Tel & Internet: Food Services: Lunch	0	112	0	150	180
<b>Total 174 Telephone &amp; Internet</b>	<b>0</b>	<b>112</b>	<b>0</b>	<b>150</b>	<b>180</b>
<b>180 Travel- Staff Travel &amp; Mileage</b>					
580.31.8001 Travel Expense: Foods: Lunch	296	1,018	1,000	1,500	1,000
<b>Total 180 Travel- Staff Travel &amp; Mileage</b>	<b>296</b>	<b>1,018</b>	<b>1,000</b>	<b>1,500</b>	<b>1,000</b>
<b>Total 171 Other Purchased Services 500</b>	<b>296</b>	<b>1,129</b>	<b>1,000</b>	<b>1,650</b>	<b>1,180</b>

**Gateway Preparatory Academy**  
**Budgeting Worksheet**  
**4 Food Service Program - 07/01/2025 to 06/30/2026**  
**100.00% of the fiscal year has expired**

	2024 Actual	2025 Actual	2025 Original budget	2025 Final Budget	2026 Original Budget
<b>191 Supplies 600</b>					
<b>199 Food and Supplies</b>					
610.31.8001 Supplies-Materials:Foods: Lunch	32,511	35,060	32,000	37,000	40,270
610.31.8079 Supplies-Materials:Foods: Other Child Nutrition	1,522	892	4,000	2,000	1,500
630.31.8001 Foods: Foods: Lunch	187,999	199,925	190,000	203,000	205,000
630.31.8075 Foods: Child & Adult Care Food Program	25,697	0	25,697	25,697	0
630.31.8079 Foods: Foods: Other Child Nutrition	21,164	21,313	25,000	25,000	25,000
650.31.8001 Supplies-Comp & Tech: Foods: Lunch	1,019	471	1,500	1,500	1,000
<b>Total 199 Food and Supplies</b>	<b>269,912</b>	<b>257,660</b>	<b>278,197</b>	<b>294,197</b>	<b>272,770</b>
<b>205 Computer &amp; Tech</b>					
670.31.8001 Software: Foods: Lunch	0	0	0	0	1,210
<b>Total 205 Computer &amp; Tech</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,210</b>
<b>Total 191 Supplies 600</b>	<b>269,912</b>	<b>257,660</b>	<b>278,197</b>	<b>294,197</b>	<b>273,980</b>
<b>Total Expense</b>	<b>448,120</b>	<b>447,949</b>	<b>472,954</b>	<b>510,846</b>	<b>518,593</b>
<b>Total Net Income (Loss)</b>	<b>55,640</b>	<b>(70,349)</b>	<b>3,963</b>	<b>(34,806)</b>	<b>(64,543)</b>

**Gateway Preparatory Academy**  
**Budgeting Worksheet**  
**1 Regular School - 07/01/2025 to 06/30/2026**  
**100.00% of the fiscal year has expired**

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	2024 Actual	2025 Actual	2025 Original budget	2025 Final Budget	2026 Original Budget
<b>Net Income (Loss)</b>					
<b>Revenue</b>					
<b>002 Local Revenue</b>					
005 Interest Income	295,341	293,088	225,000	368,088	150,000
009 Activities-Other School Programs Sales	20,114	13,344	9,000	13,257	9,500
011 Student Fees	6,927	5,216	4,560	5,131	4,620
013 Local Donations and Other Contributions	8,321	7,914	5,000	7,914	6,000
016 Income- Sales & Rentals	10,713	10,912	7,500	10,700	7,000
017 Other Local Income	8,241	14,500	3,450	14,535	2,400
<b>Total 002 Local Revenue</b>	<b>349,656</b>	<b>344,973</b>	<b>254,510</b>	<b>419,625</b>	<b>179,520</b>

**Gateway Preparatory Academy**  
**Budgeting Worksheet**  
**1 Regular School - 07/01/2025 to 06/30/2026**  
**100.00% of the fiscal year has expired**

	2024 Actual	2025 Actual	2025 Original budget	2025 Final Budget	2026 Original Budget
<b>021 State Revenue</b>					
022 Regular School Programs K-12	2,597,277	2,496,213	2,845,618	2,995,455	5,494,169
023 Professional Staff	193,022	199,634	200,202	239,561	0
024 Flexible Allocation	79,586	72,183	85,893	86,619	489,900
025 Educator Salary Adjustment	416,490	359,933	441,479	430,858	495,719
026 Class Size Reduction K-8	267,564	256,542	277,651	307,851	565,197
028 Charter- Local Replacement	2,181,255	2,110,538	2,481,398	2,517,976	4,789,752
029 Special Ed - Add-on	573,769	478,053	561,993	573,663	800,000
030 Special Ed - Self-Contained	99,058	78,874	94,649	94,649	29,826
031 Special Ed - Extended/State	21,597	13,701	20,312	20,308	22,095
032 Career and Tech Education	5,599	4,919	5,702	5,903	0
033 Gifted and Talented Learning	6,980	5,791	6,980	6,949	6,980
034 Enhancement for At-Risk	175,394	210,666	224,284	252,799	262,924
036 Reading Improvement Program K-3	67,105	11,922	14,000	17,883	28,631
038 Beverly Taylor Sorenson Arts	31,274	30,000	36,000	36,000	36,000
040 School LAND Trust Program	99,833	100,667	100,667	100,667	114,361
046 Teachers Materials & Supplies	5,863	13,888	10,588	13,888	58,995
047 Other State Revenue	269,779	200,531	260,699	264,170	312,466
048 Charter School Start-up	0	203,000	0	206,000	0
057 Inter-Generational Poverty	334,383	174,316	978,289	984,991	1,109,765
<b>Total 021 State Revenue</b>	<b>7,425,827</b>	<b>7,021,369</b>	<b>8,646,404</b>	<b>9,156,189</b>	<b>14,616,780</b>

**Gateway Preparatory Academy**  
**Budgeting Worksheet**  
**1 Regular School - 07/01/2025 to 06/30/2026**  
**100.00% of the fiscal year has expired**

	2024 Actual	2025 Actual	2025 Original budget	2025 Final Budget	2026 Original Budget
<b>071 Federal Revenue</b>					
072 IDEA B- Disabled	158,943	0	134,163	132,746	152,713
079 Title I Disadvantaged	141,623	128,365	140,247	140,790	140,247
080 Title II Teacher Improvement	113,684	7,910	21,144	75,565	18,883
081 Other Federal Revenue	356,058	35,023	30,000	35,023	17,600
<b>Total 071 Federal Revenue</b>	<b>770,307</b>	<b>171,298</b>	<b>325,554</b>	<b>384,125</b>	<b>329,443</b>
<b>091 Other Revenue</b>					
093 Proceeds from Loan Agreements	0	0	0	0	3,500,000
094 Proceeds from Capital Leases	0	0	0	0	1,845,685
095 Proceeds of Sales of Fixed Assets	1,000	0	0	0	0
<b>Total 091 Other Revenue</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,345,685</b>
<b>Total Revenue</b>	<b>8,546,790</b>	<b>7,537,640</b>	<b>9,226,467</b>	<b>9,959,939</b>	<b>20,471,428</b>

**Gateway Preparatory Academy**  
**Budgeting Worksheet**  
**1 Regular School - 07/01/2025 to 06/30/2026**  
**100.00% of the fiscal year has expired**

	2024 Actual	2025 Actual	2025 Original budget	2025 Final Budget	2026 Original Budget
<b>Expense</b>					
<b>102 Salaries 100</b>					
103 Wages - Principals & Directors	163,654	199,073	300,380	297,880	363,858
104 Wages - Instructional Support	212,326	202,165	187,750	229,950	229,250
105 Wages - Teachers	1,913,171	1,928,473	2,102,916	2,102,382	2,424,443
106 Wages - Teachers-Special Ed	329,744	311,920	310,300	313,300	417,534
107 Wages - Substitute Teacher	33,241	31,570	42,000	42,000	46,800
108 Wages - Student Support Services	140,973	182,294	217,700	217,700	260,503
109 Wages - Admin Support Staff	248,513	224,899	324,305	300,845	392,888
110 Wages - Aides & Parapro	401,803	394,827	448,000	470,094	671,376
111 Wages - SpEd Aide & Parapro	304,051	310,588	423,000	423,000	570,657
112 Wages - Bus Drivers	63,237	65,520	94,891	94,891	115,123
113 Wages - Maintenance & Ops	84,811	77,022	113,559	116,559	123,480
114 Wages - Computer & Tech	46,900	42,537	53,000	53,000	53,215
<b>Total 102 Salaries 100</b>	<b>3,942,423</b>	<b>3,970,886</b>	<b>4,617,801</b>	<b>4,661,601</b>	<b>5,669,127</b>
<b>121 Benefits 200</b>					
122 Retirement Programs	190,792	158,411	258,989	258,989	339,998
123 Social Security & Medicare Tax	291,881	248,980	355,536	355,536	423,206
124 Health Benefits	453,869	366,197	498,198	498,198	653,252
125 Workers Comp	22,421	13,844	24,713	19,713	30,757
126 Unemployment Insurance	8,624	6,294	12,672	12,672	12,601
127 Other Employee Benefits	9,227	7,889	9,000	9,000	9,000
<b>Total 121 Benefits 200</b>	<b>976,814</b>	<b>801,615</b>	<b>1,159,108</b>	<b>1,154,108</b>	<b>1,468,814</b>

**Gateway Preparatory Academy**  
**Budgeting Worksheet**  
**1 Regular School - 07/01/2025 to 06/30/2026**  
**100.00% of the fiscal year has expired**

	2024 Actual	2025 Actual	2025 Original budget	2025 Final Budget	2026 Original Budget
<b>131 Purchased Prof &amp; Tech Services 300</b>					
132 Management & Business Services	15,720	6,000	8,000	6,000	0
133 Instructional Services	503,920	564,648	687,600	660,750	3,726,765
134 Employee Training & Development	7,050	12,108	63,000	63,000	78,108
135 Education Support Services	89,263	26,074	61,000	50,000	61,100
138 Legal and Accounting	23,050	21,210	25,000	21,210	25,000
139 Other Purchased Services	48,514	197,005	46,000	352,767	28,875
<b>Total 131 Purchased Prof &amp; Tech Services 300</b>	<b>687,517</b>	<b>827,045</b>	<b>890,600</b>	<b>1,153,727</b>	<b>3,919,848</b>
<b>151 Purchased Property Services 400</b>					
152 Utilities Expenses	9,481	9,161	11,600	11,800	11,600
153 Repair & Maint- Comp & Tech	5,297	4,722	6,500	6,500	7,000
154 Repair & Maint- Facilities & Custodial	60,867	326,093	79,100	852,579	6,502,985
155 Repair & Maintenance- Transportation	9,866	12,702	15,000	15,000	15,000
157 Lease- Rent Expense	4,327	4,158	5,000	5,000	10,000
<b>Total 151 Purchased Property Services 400</b>	<b>89,839</b>	<b>356,836</b>	<b>117,200</b>	<b>890,879</b>	<b>6,546,585</b>
<b>171 Other Purchased Services 500</b>					
173 Insurance Expense	22,100	22,160	22,500	23,450	29,200
174 Telephone & Internet	4,565	4,059	4,600	4,700	4,600
175 Other Communication Expense	1,540	1,400	1,900	1,900	1,900
176 Postage & Mailing Expense	2,054	2,040	2,500	2,500	2,500
178 Copy and Print Services	3,008	10,514	7,700	8,700	7,600
179 Advertising- Administration	1,045	173	5,000	2,000	5,000
180 Travel- Staff Travel & Mileage	7,148	8,856	15,000	15,000	21,960
181 Travel- Field Trips	23,388	18,502	39,050	39,281	46,775
<b>Total 171 Other Purchased Services 500</b>	<b>64,848</b>	<b>67,703</b>	<b>98,250</b>	<b>97,531</b>	<b>119,535</b>

**Gateway Preparatory Academy**  
**Budgeting Worksheet**  
**1 Regular School - 07/01/2025 to 06/30/2026**  
**100.00% of the fiscal year has expired**

	2024 Actual	2025 Actual	2025 Original budget	2025 Final Budget	2026 Original Budget
<b>191 Supplies 600</b>					
192 Classroom	77,322	61,928	78,249	71,964	84,500
193 Employee Motivation	12,915	6,910	15,000	15,000	15,000
194 Employee Training Supplies	0	287	100	300	500
195 Special Ed	8,837	3,723	10,000	7,300	8,276
196 Administration Supplies	11,272	3,919	13,000	5,000	7,500
197 Board Supplies	2,118	2,097	3,000	3,000	3,000
200 Maintenance & Custodial Supplies	72,985	37,837	123,000	452,000	1,075,000
201 Transportation	7,226	5,255	7,700	8,500	8,500
202 Energy- Electricity & Natural Gas	46,561	44,610	49,000	54,000	60,000
203 Textbooks & Instructional Software	93,425	51,695	74,400	61,059	72,915
204 Library Books & Supplies	4,666	2,040	3,000	2,500	3,000
205 Computer & Tech	133,014	43,183	93,000	92,323	135,731
206 Motor Fuel & Oil	16,695	13,219	20,000	20,000	20,000
207 Parent Committee	2,711	5,236	3,500	5,500	5,500
208 Student Programs	10,993	8,001	6,850	8,350	10,450
209 Student Motivation	2,753	5,202	4,500	5,300	8,780
210 Fund Raising	0	6,000	0	6,000	0
<b>Total 191 Supplies 600</b>	<b>503,494</b>	<b>301,144</b>	<b>504,299</b>	<b>818,096</b>	<b>1,518,652</b>
<b>221 Property (Equipment) 700</b>					
222 Land & Site Improvement	38,175	38,175	250,000	40,000	275,000
226 Equipment-Tech Hardware/Software	0	0	0	0	20,000
227 Equipment- Facilities	167,073	343,254	850,000	350,000	50,000
228 Equipment-Transportation	0	42,405	60,000	50,000	0
<b>Total 221 Property (Equipment) 700</b>	<b>205,248</b>	<b>423,834</b>	<b>1,160,000</b>	<b>440,000</b>	<b>345,000</b>

**Gateway Preparatory Academy**  
**Budgeting Worksheet**  
**1 Regular School - 07/01/2025 to 06/30/2026**  
**100.00% of the fiscal year has expired**

	2024 Actual	2025 Actual	2025 Original budget	2025 Final Budget	2026 Original Budget
<b>241 Other Objects 800</b>					
242 Dues and Fees	8,211	8,552	8,550	8,850	22,500
243 Interest Paid- Loans	358,531	289,969	358,528	346,968	334,799
244 Principal Paid- Loans	221,535	193,420	221,538	233,168	525,267
245 Other Debt Service Fees	(36,493)	(9,636)	0	0	0
246 Contributions pass through	1,300	800	1,300	800	1,300
<b>Total 241 Other Objects 800</b>	<b>553,085</b>	<b>483,104</b>	<b>589,916</b>	<b>589,786</b>	<b>883,866</b>
<b>Total Expense</b>	<b>7,023,267</b>	<b>7,232,166</b>	<b>9,137,174</b>	<b>9,805,728</b>	<b>20,471,428</b>
<b>Total Net Income (Loss)</b>	<b>1,523,523</b>	<b>305,474</b>	<b>89,293</b>	<b>154,211</b>	<b>0</b>

**Gateway Preparatory Academy**  
**Budgeting Worksheet**  
**4 Food Service Program - 07/01/2025 to 06/30/2026**  
**100.00% of the fiscal year has expired**

	2024 Actual	2025 Actual	2025 Original budget	2025 Final Budget	2026 Original Budget
<b>Net Income (Loss)</b>					
<b>Revenue</b>					
<b>002 Local Revenue</b>					
006 Student Lunch Fee	59,470	57,085	55,000	58,000	25,000
007 Adult Lunch Fee	1,804	3,931	2,000	4,000	2,000
008 Other Food Service Income	1,099	1,024	1,200	1,000	1,000
013 Local Donations and Other Contributions	12	343	20	343	50
<b>Total 002 Local Revenue</b>	<b>62,385</b>	<b>62,382</b>	<b>58,220</b>	<b>63,343</b>	<b>28,050</b>

**Gateway Preparatory Academy**  
**Budgeting Worksheet**  
**4 Food Service Program - 07/01/2025 to 06/30/2026**  
**100.00% of the fiscal year has expired**

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**021 State Revenue**  
042 Lunch-State Liquor Tax  
**Total 021 State Revenue**

	2024 Actual	2025 Actual	2025 Original budget	2025 Final Budget	2026 Original Budget
	93,224	43,160	75,000	60,000	70,000
	<b>93,224</b>	<b>43,160</b>	<b>75,000</b>	<b>60,000</b>	<b>70,000</b>

**Gateway Preparatory Academy**  
**Budgeting Worksheet**  
**4 Food Service Program - 07/01/2025 to 06/30/2026**  
**100.00% of the fiscal year has expired**

	2024 Actual	2025 Actual	2025 Original budget	2025 Final Budget	2026 Original Budget
<b>071 Federal Revenue</b>					
074 National School Lunch Progam	33,900	30,499	30,000	37,000	36,000
075 Free & Reduced Lunch	181,592	161,945	185,000	190,000	200,000
077 Breakfast Reimbursement	106,961	79,610	103,000	100,000	95,000
081 Other Federal Revenue	25,697	0	25,697	25,697	25,000
<b>Total 071 Federal Revenue</b>	<b>348,150</b>	<b>272,054</b>	<b>343,697</b>	<b>352,697</b>	<b>356,000</b>
<b>Total Revenue</b>	<b>503,760</b>	<b>377,596</b>	<b>476,917</b>	<b>476,040</b>	<b>454,050</b>

**Gateway Preparatory Academy**  
**Budgeting Worksheet**  
**4 Food Service Program - 07/01/2025 to 06/30/2026**  
**100.00% of the fiscal year has expired**

	2024 Actual	2025 Actual	2025 Original budget	2025 Final Budget	2026 Original Budget
<b>Expense</b>					
<b>102 Salaries 100</b>					
115 Wages - Food Services	149,389	159,363	164,568	184,000	202,049
<b>Total 102 Salaries 100</b>	<b>149,389</b>	<b>159,363</b>	<b>164,568</b>	<b>184,000</b>	<b>202,049</b>
<b>121 Benefits 200</b>					
122 Retirement Programs	2,636	4,529	3,700	3,700	6,326
123 Social Security & Medicare Tax	11,382	12,157	12,589	12,589	15,190
124 Health Benefits	3,187	3,307	3,700	3,900	4,113
125 Workers Comp	836	639	620	720	725
126 Unemployment Insurance	412	345	530	530	530
<b>Total 121 Benefits 200</b>	<b>18,453</b>	<b>20,976</b>	<b>21,139</b>	<b>21,439</b>	<b>26,884</b>

**Gateway Preparatory Academy**  
**Budgeting Worksheet**  
**4 Food Service Program - 07/01/2025 to 06/30/2026**  
**100.00% of the fiscal year has expired**

	2024 Actual	2025 Actual	2025 Original budget	2025 Final Budget	2026 Original Budget
<b>131 Purchased Prof &amp; Tech Services 300</b>					
139 Other Purchased Services	1,830	1,952	2,750	2,260	6,500
<b>Total 131 Purchased Prof &amp; Tech Services 300</b>	<b>1,830</b>	<b>1,952</b>	<b>2,750</b>	<b>2,260</b>	<b>6,500</b>
<b>151 Purchased Property Services 400</b>					
154 Repair & Maint- Facilities & Custodial	6,992	5,620	4,000	6,000	6,500
157 Lease- Rent Expense	1,248	1,248	1,300	1,300	1,500
<b>Total 151 Purchased Property Services 400</b>	<b>8,241</b>	<b>6,868</b>	<b>5,300</b>	<b>7,300</b>	<b>8,000</b>
<b>171 Other Purchased Services 500</b>					
174 Telephone & Internet	0	112	0	150	180
180 Travel- Staff Travel & Mileage	296	1,018	1,000	1,500	1,000
<b>Total 171 Other Purchased Services 500</b>	<b>296</b>	<b>1,129</b>	<b>1,000</b>	<b>1,650</b>	<b>1,180</b>

**Gateway Preparatory Academy**  
**Budgeting Worksheet**  
**4 Food Service Program - 07/01/2025 to 06/30/2026**  
**100.00% of the fiscal year has expired**

	2024 Actual	2025 Actual	2025 Original budget	2025 Final Budget	2026 Original Budget
<b>191 Supplies 600</b>					
199 Food and Supplies	269,912	257,660	278,197	294,197	272,770
205 Computer & Tech	0	0	0	0	1,210
<b>Total 191 Supplies 600</b>	<b>269,912</b>	<b>257,660</b>	<b>278,197</b>	<b>294,197</b>	<b>273,980</b>
<b>Total Expense</b>	<b>448,120</b>	<b>447,949</b>	<b>472,954</b>	<b>510,846</b>	<b>518,593</b>
<b>Total Net Income (Loss)</b>	<b>55,640</b>	<b>(70,353)</b>	<b>3,963</b>	<b>(34,806)</b>	<b>(64,543)</b>

# Rate Sheet



## Gateway Preparatory Academy

**LOCAL GOVERNMENTS RISK POOL: Rate Renewal September 1, 2025 to August 31, 2026**

### CURRENT MEDICAL PLANS

#### Summit Exclusive LGRP Traditional Option 4

	Single	Double	Family
Current	\$753.74	\$1,560.26	\$2,110.48
New	\$800.14	\$1,656.28	\$2,240.38
Renewal: 6.2%			

Rx Option Decrement	A	B	C	D	G
	-0.3%	0.6%	Current	-5.4%	-5.5%

#### Summit Exclusive LGRP STAR HSA Option 3

	Single	Double	Family
Current	\$658.60	\$1,363.30	\$1,844.08
New	\$673.82	\$1,394.78	\$1,886.66
Renewal: 2.3%			

Rx Option Decrement	A	B	C	D	G
	0.1%	0.2%	Current	-0.4%	-0.5%

**Overall Medical Renewal: 4.1%**

RENEWAL AND REBATE HISTORY	Plan Year Starting	Renewal	Total Rebate*	Rebate as Percent of Premium	Effective Rate
	2023	0.0%	\$0	0.0%	0.0%
	2024	6.9%			

\*Excluding \$3,462 in escrow

*Please talk to your PEHP Client Services representative about rates for alternative plan and network options.*

## 401K Proposed Changes

**401K ELECTIVE MATCH CONTRIBUTION: Increase from \$1 for \$1 up to a cap of 3% to 4% of eligible employees' compensation per pay period.**

**Proposed Changes to Take Effect Beginning School Year Fall 2025\***

Plan Document reference: *"Your Employer will make a matching contribution equal to 100% of your salary deferrals. In applying the matching contribution, your salary deferrals for each payroll period that exceed 3% of your compensation for such period will not be considered (i.e., will not be matched).*

**Proposed Plan Document Amendment: "Your Employer may make a discretionary matching contribution equal to a uniform percentage. Your employer will determine the amount of the discretionary percentage, if any, each year.**

This will allow for the matching percentage to change each year without an amendment. Unless employees are notified in advance, the declared percentage amount should remain consistent throughout the Plan Year.

**401K NON-ELECTIVE PROFIT SHARING "GIFT" CONTRIBUTION: Maintain a 4% Gift of eligible employees' compensation per pay period. Propose a one time 2% Gift contribution.**

**Proposed Changes to Take Effect Beginning School Year Fall 2025\***

Plan Document reference: *"Each year, your Employer may make a discretionary profit-sharing contribution to your account. "*

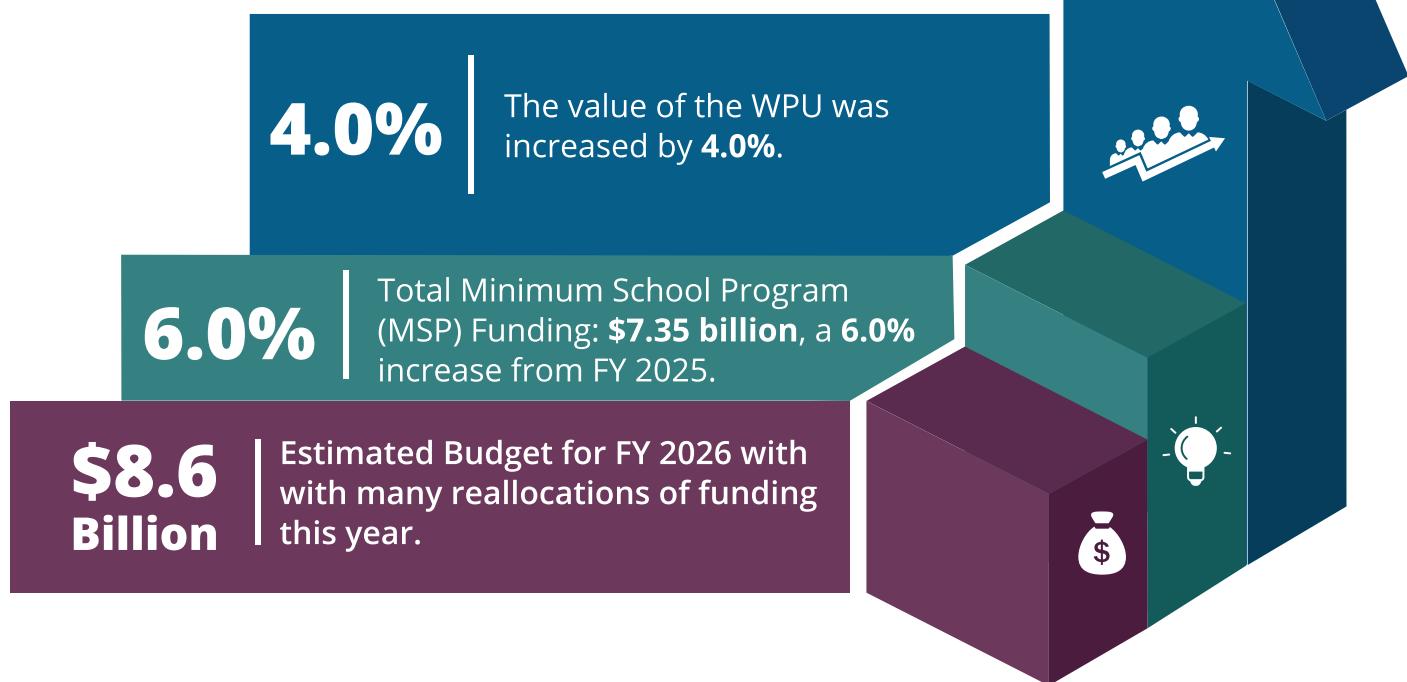
No plan amendment for this is needed as this is already discretionary – unless employees are notified in advance, the declared percentage amount should remain consistent throughout the Plan Year.

\*A plan year is from 1/1 through 12/31

\*\*Beginning January 1, 2024: all employees must complete 1000 hours of service in a plan year (1/1-12/31) to receive the Profit Sharing allocation for that plan year.

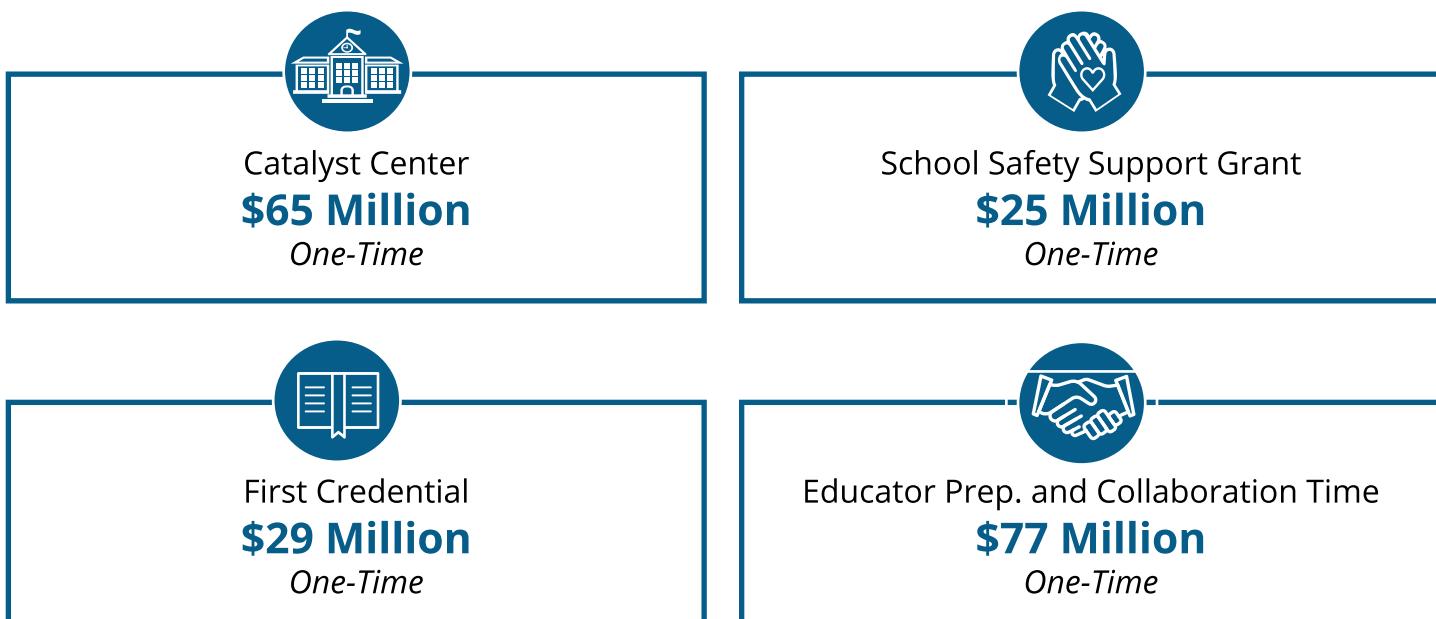
# Quick Guide

This summary is intended to be a review of selected highlights of education-related legislation from the 2025 Legislative Session. This Quick Guide is designed for teachers, parents, and public education-related organizations.



Weighted Pupil Unit (WPU) Value	FY 2025	FY 2026	Increase	Percentage
	\$4,494	\$4,674	\$180	4.0%

## Notable Education Stabilization Funding Distribution



# Notable Funding Highlights

## Educator Support

Educator Support  
Professional Stipends  
**\$4.8 Million**  
*One-Time*

Educator Salary  
Adjustment  
**\$10,350**  
*Ongoing*

Stipends for Future  
Educators  
**\$12.4 Million**  
*One-Time*

## Rural Student Support

Rural Schools Athletic  
Facilities Grant  
**\$4.39 Million**  
*One-Time*

Necessarily Existential Small  
Schools Increase  
**\$16.3 Million**  
*Ongoing*

Small School Capital  
Projections  
**\$12.5 Million**  
*One-Time*

## Technology

Writing Instruction and AI  
Plagiarism Solution  
**\$900,000**  
*One-Time*

K-12 Computer Science  
Initiative  
**\$2 Million**  
*One-Time*

## Additional Funding

Grow Your Own Teacher &  
Counselor Program  
**7.3 Million**  
*One-Time*

Utah Fits All  
Program  
**\$40 Million\***  
*Ongoing*

Food Security  
Amendments  
**\$2.5 Million**  
*One-Time*

Student Information  
Systems  
**\$10 Million**  
*One-Time*

\* Plus a one time \$20 million reduction

# Gateway Preparatory Academy

Annual Program Report UPEFS

07/01/2024 to 05/27/2025

91.67% of the fiscal year has expired

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	2024 Actuals	2025 Actuals	2025 Original Budget	2025 Final Budget
<b>Net</b>				
<b>Restricted State or Federal (H) Sheet5</b>				
<b>5420 School Land Trust Program</b>				
<b>Revenue</b>				
<b>State restricted</b>				
1.3500.5420. State LAND Trust Program	99,832.57	100,666.69	100,667.00	100,667.00
<b>Total State restricted</b>	<b>99,832.57</b>	<b>100,666.69</b>	<b>100,667.00</b>	<b>100,667.00</b>
<b>Total Revenue</b>	<b>99,832.57</b>	<b>100,666.69</b>	<b>100,667.00</b>	<b>100,667.00</b>
<b>Expenditures</b>				
<b>100 Salaries &amp; wages</b>				
1.115.22.5420 Salaries-Sup & Dir: Staff: L	44,999.99	51,856.13	51,000.00	53,000.00
1.131.10.5420 Salaries-Teachers: Instruct:	19,651.80	15,215.59	16,000.00	14,796.00
1.161.10.5420 Salaries-Aides: Instruct: LA	-	8,085.31	-	8,085.00
<b>Total 100 Salaries &amp; wages</b>	<b>64,651.79</b>	<b>75,157.03</b>	<b>67,000.00</b>	<b>75,881.00</b>
<b>200 Employee benefits</b>				
1.220.10.5420 SS & Med: Instruct: LAND T	1,503.37	1,782.50	2,302.00	2,302.00
1.220.22.5420 SS & Med: Staff: LAND Trus	3,430.38	2,985.11	3,200.00	3,200.00
1.230.22.5420 Retirement: Staff: LAND Trr	3,150.00	2,742.25	3,000.00	3,000.00
1.240.10.5420 Grp Med Ben: Instruct: LAN	221.42	118.49	6,500.00	6,500.00
1.240.22.5420 Grp Med Ben: Staff: LAND	1,472.73	1,094.93	1,500.00	1,500.00
1.270.10.5420 Workers Comp: Instruct: LA	98.58	91.96	100.00	100.00
1.270.22.5420 Workers Comp: Staff: LAN	267.77	190.08	250.00	250.00
1.280.10.5420 SUTA: Instruct: LAND Tr	58.96	59.25	197.00	197.00
1.280.22.5420 SUTA: Staff: LAND Trust	76.48	35.89	-	-
<b>Total 200 Employee benefits</b>	<b>10,279.69</b>	<b>9,100.46</b>	<b>17,049.00</b>	<b>17,049.00</b>
<b>600 Supplies &amp; materials</b>				
1.650.10.5420 Supplies-Comp & Tech: Ins	24,901.09	8,073.00	30,000.00	16,200.00
1.670.25.5420 Software: Central: Land Tru	-	1,970.29	-	2,100.00
<b>Total 600 Supplies &amp; materials</b>	<b>24,901.09</b>	<b>10,043.29</b>	<b>30,000.00</b>	<b>18,300.00</b>
<b>Total Expenditures</b>	<b>99,832.57</b>	<b>94,300.78</b>	<b>114,049.00</b>	<b>111,230.00</b>
<b>Total 5420 School Land Trust Program</b>	-	<b>6,365.91</b>	<b>(13,382.00)</b>	<b>(10,563.00)</b>
<b>Total Restricted State or Federal (H) Sheet5</b>	-	<b>6,365.91</b>	<b>(13,382.00)</b>	<b>(10,563.00)</b>

*Funding is used to pay for a portion of the wages of our instructional coach, ELL Teacher, and math aide support for middle school. In the supply section we have purchased ipads and chromebook licenses for our new chromebooks.*

**Gateway Preparatory Academy**

**Annual Program Report UPEFS**

**07/01/2024 to 05/27/2025**

**91.67% of the fiscal year has expired**

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	<b>2024 Actuals</b>	<b>2025 Actuals</b>	<b>2025 Original Budget</b>	<b>2025 Final Budget</b>
<b>Total Net</b>		<b>6,365.91</b>	<b>(13,382.00)</b>	<b>(10,563.00)</b>

## Salary Supplement for Highly Needed Educators (SHiNE) Program Policy and [Form](#)

### 1. Purpose

- 1.1. This policy outlines Gateway Preparatory Academy's process for identifying high-needs teaching assignments and administering salary supplements through the SHiNE Program, in compliance with Utah law and USBE guidelines."
- 1.2. This policy ensures a fair and consistent process for administering the Salary Supplement for Highly Needed Educators program, promoting transparency, accountability, and the retention of highly qualified teachers in critical areas. Gateway Preparatory Academy is committed to supporting educators in high-needs areas and ensuring that all teachers have a clear process for understanding eligibility and appealing decisions.

### 2. Definitions

- 2.1. **High-Needs Area** means at least two and up to five teaching assignments that an LEA designates in this policy as challenging to fill or retain.
- 2.2. **Eligible Teacher** means a teacher who has a qualifying assignment **and** qualifies for the assignment in accordance with an LEA's policy **and** has not received an unsatisfactory rating on the teacher's three most recent evaluations.

### 3. Identification of High-Needs Areas

- 3.1. Each year, Gateway Preparatory Academy will identify at least two (2) and up to five (5) teaching assignments that qualify as high-needs based on factors including, but not limited to:
  - 3.1.1. Persistent vacancies or difficulty in recruiting qualified candidates
  - 3.1.2. Critical subject areas essential for student success
  - 3.1.3. Historical teacher turnover rates
  - 3.1.4. Shortages in state or local teacher applicant pools
- 3.2. The following teaching assignments are initially designated as high-needs areas, which may or may not be revised annually based on updated staffing data and educational priorities.
  - 3.2.1. Special Education (Grades K-8)
  - 3.2.2. Secondary Mathematics (Grades 6-8)
  - 3.2.3. Secondary Sciences (Grades 6-8)

### 4. Eligibility Criteria

#### 4.1. *Licensing Requirements*

- 4.1.1. Hold a valid Utah professional license required for the designated high-needs area (being LEA Specific Licensed or an associate's license would disqualify an educator).
- 4.1.2. If the designated high-needs teaching assignment requires an endorsement, then hold the necessary professional or associate-level endorsement (being LEA-specific endorsed in the designated high-needs area would disqualify an educator).

#### 4.2. *Employment Requirements*

- 4.2.1. Be employed full-time at Gateway Preparatory Academy in a designated high-needs teaching assignment.
- 4.2.2. Have a qualifying assignment in CACTUS/USIMS in a designated high-needs teaching assignment.

4.3. *Performance Requirements*

- 4.3.1. An eligible employee is a new employee, or
- 4.3.2. An employee who has not received an unsatisfactory rating on the teacher's three most recent evaluations.
- 4.3.3. Not be on an improvement plan or under disciplinary review.

5. Salary Supplement Amounts

The amount of the salary supplement provided under this program shall be determined based on available funding and by the guidelines established by the Utah State Board of Education. The supplement amount will be:

- 5.1. A specific dollar amount increase in base salary, to be determined annually.
- 5.2. Paid to eligible teachers twice over the academic year.
- 5.3. Subject to the school's established budget and the availability of state funding allocated for this program.
- 5.4. The school shall ensure that all eligible teachers in high-needs areas have a clear breakdown of the supplement amount and any conditions attached to the award.

6. Application and Verification Process

- 6.1. New employees in a designated high-needs teaching assignment area must apply for the supplement upon hiring.
- 6.2. Current employees in a designated high-needs teaching assignment will be reviewed for eligibility each year before September 15.
- 6.3. Gateway Preparatory Academy administration will verify eligibility, process applications, and submit reports to the USBE.
- 6.4. Once eligible teachers are identified, Gateway Preparatory Academy will:
  1. Compile a List of Eligible Teachers:
    - i. The HR department will compile a list of teachers who meet the eligibility requirements for the salary supplement based on their assignments and qualifications.
  2. Certification Process:
    - i. The HR department will certify that the list is accurate and complete before submitting it to the school director for final approval.
    - ii. The school director will review the certified list to ensure all requirements are met.
  3. Award Notification:
    - i. After certification, eligible teachers will be notified of their award and the amount of the supplement no later than October 1.
    - ii. Gateway Preparatory Academy will ensure that the salary supplement is included in the teacher's pay on the payroll cycle following certification.

#### 4. Monitoring and Accountability:

- i. The school will track the distribution of salary supplements to ensure equitable distribution and to comply with the Utah State Board of Education's reporting requirements.
- ii. Teachers who become ineligible during the academic year due to assignment changes, licensure issues, or other reasons will be notified, and the salary supplement will be discontinued as appropriate.

#### 7. Appeals Process

7.1. Teachers who believe they have been wrongly excluded from receiving the salary supplement may appeal the decision on the grounds that their teaching assignment is substantially equivalent to a high-needs area, even if not listed explicitly in the District's identified high-needs areas.

##### 7.1.1. Documentation Submission:

7.2. Teachers who wish to appeal must provide the following documentation to the Board SHiNE Committee:

- 7.2.1. Official transcripts and proof of qualifications related to the teaching assignment.
- 7.2.2. A description of the teacher's assignment, including the specific courses taught and the number of students served in relation to the high-needs area.
- 7.2.3. Any other relevant documentation that demonstrates the substantial equivalence of the teacher's assignment to the high-needs area.

##### 7.2.4. Review by Board SHiNE Committee:

7.2.5. The Board SHiNE Committee shall review the appeal, considering the submitted documentation and the District's current needs.

7.2.6. The Board SHiNE Committee will issue a final decision within 15 calendar days of receiving the appeal.

##### 7.2.7. Notification of Results:

7.2.8. The teacher will be notified in writing of the Board SHiNE Committee's decision regarding their eligibility for the salary supplement.

7.2.9. If the appeal is upheld, the teacher will be awarded the salary supplement for the applicable academic year.

#### 8. Policy Review and Update

- 8.1. This policy will be reviewed annually to reflect legislative changes and school staffing needs.
- 8.2. The Board will approve any modifications to the policy.
- 8.3. School administration must notify all Gateway Preparatory Academy Teachers of policy changes.