

Navigator Pointe Academy
Budgeting Worksheet Next Fiscal Year
1 Regular School - 07/01/2024 to 06/30/2025
100.00% of the fiscal year has expired

	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Final Budget	2026 Original Budget @ 374	\$ Difference	% Change
Net Income (Loss)								
Revenue								
002 Local Revenue								
005 Interest Income	4,877	45,808	46,467	37,857	41,850	49,200	7,350	17.56%
009 Activities- After School Programs	0	1,171	0	657	657	0	(657)	-100.00%
014 Income- Cash Donation	17,243	15,914	10,573	14,532	14,585	15,299	714	4.90%
016 Pizza Sales	30,451	27,552	40,736	35,441	36,000	37,000	1,000	2.78%
017 Other Local Income	6,124	26,206	4,267	2,529	2,560	2,600	40	1.56%
Total 002 Local Revenue	58,694	116,652	102,044	91,015	95,652	104,099	8,447	8.83%
021 State Revenue								
022 Regular School Programs K-12	1,424,913	1,486,141	1,529,291	1,532,246	1,671,496	1,645,745	(25,751)	-1.54%
023 Professional Staff	95,763	104,874	118,919	124,538	134,641	0	(134,641)	-100.00%
024 Flexible Allocation	0	0	922	847	924	135,343	134,419	14,540.09%
025 Educator Salary Adjustment	157,152	142,812	323,241	303,986	331,105	380,841	49,736	15.02%
026 Class Size Reduction K-8	150,655	155,776	160,301	153,877	167,866	163,658	(4,208)	-2.51%
028 Charter- Local Replacement	1,145,224	1,212,362	1,268,389	1,143,812	1,243,875	1,378,640	134,765	10.83%
029 Special Ed Add-on	237,453	268,700	272,601	260,857	284,590	327,950	43,360	15.24%
030 Special Ed Self-Contained	45,941	39,505	29,770	22,131	24,143	13,762	(10,381)	-43.00%
031 Special Ed Extended/State	8,983	9,153	10,890	11,258	11,988	9,892	(2,095)	-17.48%
034 Enhancement for At-Risk	30,567	38,411	36,209	24,306	25,784	26,817	1,033	4.01%
036 Reading Improvement Program K-3	21,406	13,934	15,605	0	0	0	0	0%
040 School LAND Trust Program	59,404	57,254	59,465	60,370	60,370	58,189	(2,181)	-3.61%
045 Library Books & Electronic Resources	572	572	0	0	0	0	0	0%
046 Teachers Materials & Supplies	4,690	4,197	4,553	10,945	12,830	10,945	(1,885)	-14.69%
047 Other State Revenue	86,083	227,641	157,752	189,272	199,093	183,713	(15,380)	-7.73%
048 TSSP	2,678	8,034	8,655	2,981	8,655	17,041	8,386	96.89%
Total 021 State Revenue	3,471,483	3,769,366	3,996,562	3,841,425	4,177,361	4,352,537	175,176	4.19%

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071 Federal Revenue								
072 IDEA B Disabled	73,504	71,037	127,589	72,674	72,674	74,491	1,817	2.50%
079 Title I Disadvantaged	16,176	10,202	0	0	0	0	0	0%
080 Title II Teacher Improvement	8,731	708	746	0	1,454	1,500	46	3.16%
081 Title IIIA English Language	0	0	10,000	0	10,000	10,000	0	0%
082 ESSER CARES	53,054	85,533	136,869	0	0	0	0	0%
083 GEERS	41,206	0	0	0	0	0	0	0%
Total 071 Federal Revenue	192,672	167,480	275,204	72,674	84,128	85,991	1,863	2.21%
Total Revenue	3,722,849	4,053,497	4,373,810	4,005,114	4,357,140	4,542,627	185,486	4.26%

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Expense								
102 Salaries 100								
103 Wages- Principals & Directors	141,736	137,146	145,281	134,654	165,092	171,696	6,604	4.00%
104 Wages- Instructional Support	27	0	2,633	0	2,633	2,633	0	0%
105 Wages- Teachers	1,407,045	1,518,112	1,661,580	1,604,846	1,644,865	1,709,659	64,794	3.94%
106 Wages- Teachers-Special Ed	230,738	252,892	295,122	276,547	279,392	336,715	57,323	20.52%
108 Wages-Student Support	56,486	60,118	17,519	48,033	49,000	91,886	42,886	87.52%
109 Wages- Admin Support Staff	153,852	160,989	192,934	189,756	219,206	227,334	8,128	3.71%
110 Wages- Aides & Paraprofessionals	295,945	325,731	445,365	393,877	416,000	433,077	17,077	4.11%
111 Wages- SpEd Aide & Paraprofess	153,454	170,374	151,356	197,807	202,000	209,837	7,837	3.88%
113 Wages- Admin MAINT & OPS	72,491	76,194	89,897	84,329	92,000	95,680	3,680	4.00%
Total 102 Salaries 100	2,511,775	2,701,556	3,001,686	2,929,849	3,070,188	3,278,517	208,329	6.79%
121 Benefits 200								
122 Retirement Programs	91,301	105,104	114,219	113,854	125,071	129,724	4,653	3.72%
123 Social Security & Medicare Tax	184,994	199,313	221,004	204,324	216,794	224,216	7,422	3.42%
124 Health Benefits	138,880	169,919	180,122	152,594	204,060	224,912	20,852	10.22%
125 Unemployment Insurance	13,459	6,364	6,882	5,739	5,797	5,946	149	2.57%
126 Other Employee Benefits	20	36,408	4,856	4,340	5,200	5,330	130	2.50%
Total 121 Benefits 200	428,655	517,109	527,085	480,851	556,922	590,128	33,206	5.96%
131 Purchased Prof & Tech Services 300								
132 Management & Business Services	15,000	15,027	15,000	15,000	15,570	15,570	0	0%
133 Instructional Services	0	0	0	0	50	51	1	2.00%
134 Employee Training & Development	8,731	1,114	63,350	4,023	6,654	19,105	12,451	187.12%
135 Education Support Services	78,521	69,841	65,880	60,865	85,000	50,000	(35,000)	-41.18%
136 Administrative Support Services	0	0	0	0	0	513	513	0%
137 Computer and Tech Services	41,171	40,523	42,373	51,020	51,500	53,560	2,060	4.00%
138 Legal and Accounting	12,400	15,679	14,898	16,427	16,427	17,250	823	5.01%
139 Other Purchased Services	801	6,233	1,316	4,607	5,000	5,126	126	2.52%
Total 131 Purchased Prof & Tech Services 300	156,624	148,416	202,817	151,942	180,201	161,175	(19,026)	-10.56%
151 Purchased Property Services 400								
152 Utilities Expenses	19,103	21,058	15,485	15,513	20,100	20,675	575	2.86%
154 Repair & Maint- Facilities & Custodial	51,368	21,481	27,989	21,052	35,000	35,875	875	2.50%
157 Lease- Rental Expense	155	120	0	190	200	205	5	2.50%
Total 151 Purchased Property Services 400	70,627	42,659	43,474	36,754	55,300	56,755	1,455	2.63%
171 Other Purchased Services 500								
172 Transportation Services	3,271	3,931	4,267	3,990	4,500	4,613	113	2.51%
173 Insurance Expense	12,215	9,730	11,828	12,250	12,250	13,326	1,076	8.78%
174 Telephone & Internet	3,411	8,770	13,897	12,640	14,500	14,863	363	2.50%
176 Postage & Mailing Expense	865	967	1,087	985	1,100	1,128	28	2.55%
177 Advertising & Promotions	1,659	1,784	1,900	0	1,900	1,948	48	2.53%
180 Travel- Staff Travel	0	0	0	0	280	287	7	2.50%
181 Field Trip Expense	165	128	402	579	600	600	0	0%
Total 171 Other Purchased Services 500	21,586	25,309	33,379	30,444	35,130	36,765	1,635	4.65%
191 Supplies 600								
192 Classroom Supplies	57,313	67,333	57,982	62,952	71,325	72,825	1,500	2.10%

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193 Employee Motivation	1,732	970	831	1,304	1,304	1,350	46	3.53%
195 Special Ed Supplies	765	445	2,229	1,550	2,760	2,829	69	2.50%
196 Administration Supplies	6,824	9,268	12,219	13,053	13,000	13,000	0	0%
198 Pizza Day Supplies	12,324	15,472	17,995	15,607	18,600	19,065	465	2.50%
200 Maintenance & Custodial Supplies	12,557	13,168	14,514	24,421	25,000	26,000	1,000	4.00%
202 Energy-Electricity & Natural Gas	39,574	46,682	45,239	44,537	45,000	50,225	5,225	11.61%
203 Textbooks & Instructional Software	1,028	5,223	38,893	3,148	4,230	20,736	16,506	390.21%
204 Library Books & Supplies	1,291	1,352	3,054	2,382	2,500	2,500	0	0%
205 Computer & Tech Supplies	25,668	53,541	28,183	21,836	23,629	42,922	19,293	81.65%
206 Motor Fuel & Oil	252	207	202	93	500	513	13	2.60%
208 Student Programs Supplies	2,472	2,121	3,915	3,002	3,400	2,921	(479)	-14.09%
209 Student Motivation	1,620	661	610	521	750	769	19	2.53%
210 Fund Raising Supplies	2,994	1,913	2,761	2,134	2,200	2,870	670	30.45%
Total 191 Supplies 600	166,415	218,358	228,629	196,540	214,198	258,525	44,327	20.69%
221 Property (Equipment) 700								
222 Land & Site Improvement	0	0	0	216,500	216,500	0	(216,500)	-100.00%
224 Equipment- Instruction	0	0	0	88,736	88,737	0	(88,737)	-100.00%
226 Equipment- Tech Hardware/Software	0	0	49,533	28,880	28,880	0	(28,880)	-100.00%
Total 221 Property (Equipment) 700	0	0	49,533	334,116	334,117	0	(334,117)	-100.00%
241 Other Objects 800								
242 Dues and Fees	3,351	2,726	3,557	3,485	3,850	3,946	96	2.49%
243 Interest Paid- Loans	56,975	52,138	35,393	0	0	0	0	0%
244 Principal Paid- Loans	90,000	90,000	925,000	0	0	0	0	0%
245 Other Debt Service Fees	4,600	6,800	800	0	0	0	0	0%
Total 241 Other Objects 800	154,926	151,664	964,750	3,485	3,850	3,946	96	2.49%
Total Expense	3,510,606	3,805,071	5,051,352	4,163,982	4,449,906	4,385,811	(64,095)	-1.44%
Total Net Income (Loss)	212,243	248,426	(677,542)	(158,868)	(92,766)	156,816	249,581	-269.05%