

Navigator Pointe Academy
Budgeting Worksheet Next Fiscal Year
1 Regular School - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2023 Actual	2024 Actual	2025 Actual	2026 Actual	2026 Final Budget	2027 Original Budget @ 374	\$ Difference	% Change
Net Income (Loss)								
Revenue								
002 Local Revenue								
005 Interest Income	45,808	46,467	41,610	39,694	43,000	45,000	2,000	4.65%
009 Activities- After School Programs	1,171	0	657	0	0	0	0	0%
014 Income- Cash Donation	15,914	10,573	14,161	9,763	9,902	10,953	1,051	10.61%
016 Pizza Sales	27,552	40,736	35,375	37,368	37,500	38,000	500	1.33%
017 Other Local Income	26,206	4,267	2,569	3,272	3,272	3,300	28	0.86%
Total 002 Local Revenue	116,652	102,044	94,371	90,096	93,674	97,253	3,579	3.82%
021 State Revenue								
022 Regular School Programs K-12	1,486,141	1,529,291	1,671,496	1,511,986	1,649,246	1,692,261	43,015	2.61%
023 Professional Staff	104,874	105,119	121,232	0	0	0	0	0%
024 Flexible Allocation	0	922	968	125,747	137,210	142,413	5,203	3.79%
025 Educator Salary Adjustment	142,812	323,241	331,105	345,765	377,025	388,242	11,217	2.98%
026 Class Size Reduction K-8	155,776	160,301	167,866	147,981	161,323	168,586	7,263	4.50%
028 Charter- Local Replacement	1,212,362	1,268,389	1,243,875	1,225,659	1,335,104	1,422,375	87,271	6.54%
029 Special Ed Add-on	268,700	272,601	284,569	314,388	342,969	411,029	68,060	19.84%
030 Special Ed Self-Contained	39,505	29,770	24,143	12,615	13,762	0	(13,762)	-100.00%
031 Special Ed Extended/State	9,153	10,890	11,987	17,087	17,912	10,091	(7,821)	-43.66%
034 Enhancement for At-Risk	38,411	36,209	25,784	23,683	25,789	27,345	1,556	6.03%
036 Reading Improvement Program K-3	13,934	15,605	0	0	0	0	0	0%
040 School LAND Trust Program	57,254	59,465	60,370	58,189	58,189	69,429	11,240	19.32%
045 Library Books & Electronic Resources	572	0	0	0	0	0	0	0%
046 Teachers Materials & Supplies	4,197	4,553	10,945	10,695	10,945	10,695	(250)	-2.28%
047 Other State Revenue	227,641	174,552	214,584	204,141	214,094	182,031	(32,063)	-14.98%
048 SHINE Grant	8,034	5,655	5,961	15,621	17,041	15,954	(1,087)	-6.38%
Total 021 State Revenue	3,769,366	3,996,562	4,174,886	4,013,559	4,360,608	4,540,451	179,843	4.12%

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071 Federal Revenue								
072 IDEA B Disabled	71,037	127,589	72,674	20,138	68,205	74,491	6,286	9.22%
079 Title I Disadvantaged	10,202	0	0	0	0	0	0	0%
080 Title II Teacher Improvement	708	746	0	0	0	1,500	1,500	0%
081 Title IIIA English Language	0	10,000	0	0	10,000	10,000	0	0%
082 ESSER CARES	85,533	136,869	0	0	0	0	0	0%
Total 071 Federal Revenue	167,480	275,204	72,674	20,138	78,205	85,991	7,786	9.96%
Total Revenue	4,053,497	4,373,810	4,341,930	4,123,793	4,532,486	4,723,695	191,209	4.22%

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Expense								
102 Salaries 100								
103 Wages- Principals & Directors	137,146	145,281	146,895	195,508	195,508	202,500	6,992	3.58%
104 Wages- Instructional Support	0	2,633	2,640	2,640	2,640	2,640	0	0%
105 Wages- Teachers	1,518,112	1,661,580	1,617,040	1,725,793	1,738,948	1,764,437	25,489	1.47%
106 Wages- Teachers-Special Ed	252,892	295,122	285,243	339,503	347,000	350,857	3,857	1.11%
108 Wages-Student Support	60,118	17,519	48,033	45,755	50,513	53,513	3,000	5.94%
109 Wages- Admin Support Staff	160,989	192,934	203,166	223,713	234,574	247,321	12,747	5.43%
110 Wages- Aides & Paraprofessionals	325,731	445,365	400,360	542,015	544,000	565,760	21,760	4.00%
111 Wages- SpEd Aide & Paraprofess	170,374	151,356	200,923	184,646	195,000	202,800	7,800	4.00%
113 Wages- Admin MAINT & OPS	76,194	89,897	90,800	93,128	98,200	99,699	1,499	1.53%
Total 102 Salaries 100	2,701,556	3,001,686	2,995,101	3,352,700	3,406,383	3,489,527	83,144	2.44%
121 Benefits 200								
122 Retirement Programs	105,104	114,219	123,099	115,718	129,724	133,450	3,726	2.87%
123 Social Security & Medicare Tax	199,313	221,004	220,405	239,261	252,396	248,368	(4,028)	-1.60%
124 Health Benefits	169,919	180,122	175,354	194,297	224,912	224,912	0	0%
125 Unemployment Insurance	6,364	6,882	6,312	2,825	5,946	5,946	0	0%
126 Other Employee Benefits	36,408	4,856	2,019	5,612	5,660	5,600	(60)	-1.06%
Total 121 Benefits 200	517,109	527,085	527,189	557,713	618,638	618,276	(362)	-0.06%
131 Purchased Prof & Tech Services 300								
132 Management & Business Services	15,027	15,000	15,000	15,000	15,000	15,570	570	3.80%
133 Instructional Services	0	0	0	0	51	51	0	0%
134 Employee Training & Development	1,114	63,350	4,023	19,985	22,805	23,305	500	2.19%
135 Education Support Services	69,841	65,880	60,865	29,454	35,000	38,000	3,000	8.57%
136 Administrative Support Services	0	0	0	0	513	513	0	0%
137 Computer and Tech Services	40,523	42,373	51,020	46,940	53,560	53,560	0	0%
138 Legal and Accounting	15,679	14,898	16,427	17,017	17,250	18,000	750	4.35%
139 Other Purchased Services	6,233	1,316	5,195	1,701	5,126	5,200	74	1.44%
Total 131 Purchased Prof & Tech Services 300	148,416	202,817	152,530	130,098	149,305	154,199	4,894	3.28%
151 Purchased Property Services 400								
152 Utilities Expenses	21,058	15,485	17,079	18,540	22,375	22,800	425	1.90%
154 Repair & Maint- Facilities & Custodial	21,481	27,989	21,052	131,128	135,000	35,000	(100,000)	-74.07%
157 Lease- Rental Expense	120	0	190	0	205	210	5	2.44%
Total 151 Purchased Property Services 400	42,659	43,474	38,321	149,668	157,580	58,010	(99,570)	-63.19%
171 Other Purchased Services 500								
172 Transportation Services	3,931	4,267	3,990	4,449	4,613	4,613	0	0%
173 Insurance Expense	9,730	11,828	12,250	14,920	14,920	14,610	(310)	-2.08%
174 Telephone & Internet	8,770	13,897	10,658	7,109	9,000	9,000	0	0%
176 Postage & Mailing Expense	967	1,087	1,243	984	1,128	1,150	22	1.95%
177 Advertising & Promotions	1,784	1,900	0	4,384	5,000	5,000	0	0%
180 Travel- Staff Travel	0	0	0	0	287	500	213	74.22%
181 Field Trip Expense	128	402	579	512	600	600	0	0%
Total 171 Other Purchased Services 500	25,309	33,379	28,720	32,358	35,548	35,473	(75)	-0.21%
191 Supplies 600								
192 Classroom Supplies	67,333	57,982	62,985	55,605	72,825	72,825	0	0%

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193 Employee Motivation	970	831	1,304	963	1,350	1,400	50	3.70%
195 Special Ed Supplies	445	2,229	1,550	1,066	2,829	2,829	0	0%
196 Administration Supplies	9,268	12,219	13,088	13,895	15,000	15,000	0	0%
198 Pizza Day Supplies	15,472	17,995	17,047	15,859	16,000	17,500	1,500	9.38%
200 Maintenance & Custodial Supplies	13,168	14,514	24,721	24,860	26,000	26,000	0	0%
202 Energy-Electricity & Natural Gas	46,682	45,239	44,586	46,634	48,000	52,000	4,000	8.33%
203 Textbooks & Instructional Software	5,223	38,893	3,200	12,508	13,236	20,736	7,500	56.66%
204 Library Books & Supplies	1,352	3,054	2,382	1,940	2,500	2,500	0	0%
205 Computer & Tech Supplies	53,541	28,183	21,884	19,155	20,342	24,908	4,566	22.45%
206 Motor Fuel & Oil	207	202	93	149	513	513	0	0%
208 Student Programs Supplies	2,121	3,915	3,002	3,283	3,350	3,615	265	7.91%
209 Student Motivation	661	610	521	305	769	769	0	0%
210 Fund Raising Supplies	1,913	2,761	2,134	2,414	2,870	2,870	0	0%
Total 191 Supplies 600	218,358	228,629	198,498	198,635	225,584	243,465	17,881	7.93%
221 Property (Equipment) 700								
222 Land & Site Improvement	0	0	216,500	0	0	0	0	0%
224 Equipment- Instruction	0	0	88,736	0	0	0	0	0%
226 Equipment- Tech Hardware/Software	0	49,533	28,880	0	0	0	0	0%
Total 221 Property (Equipment) 700	0	49,533	334,116	0	0	0	0	0%
241 Other Objects 800								
242 Dues and Fees	2,726	3,557	3,485	3,203	3,946	4,000	54	1.37%
243 Interest Paid- Loans	52,138	35,393	0	0	0	0	0	0%
244 Principal Paid- Loans	90,000	925,000	0	0	0	0	0	0%
245 Other Debt Service Fees	6,800	800	0	0	0	0	0	0%
Total 241 Other Objects 800	151,664	964,750	3,485	3,203	3,946	4,000	54	1.37%
Total Expense	3,805,071	5,051,352	4,277,960	4,424,375	4,596,984	4,602,950	5,966	0.13%
Total Net Income (Loss)	248,426	(677,542)	63,970	(300,582)	(64,498)	120,745	185,243	-287.21%