

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 | 36,186 | 49,200 | 45,000 | (4,200) | -8.54% |
| 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 | 15,299 | 10,953 | (4,346) | -28.41% |
| 016 Pizza Sales | 27,552 | 40,736 | 35,375 | 35,399 | 37,000 | 37,000 | 0 | 0% |
| 017 Other Local Income | 26,206 | 4,267 | 2,569 | 2,237 | 2,600 | 2,600 | 0 | 0% |
| Total 002 Local Revenue | 116,652 | 102,044 | 94,371 | 83,584 | 104,099 | 95,553 | (8,546) | -8.21% |
| 021 State Revenue | | | | | | | | |
| 022 Regular School Programs K-12 | 1,486,141 | 1,529,291 | 1,671,496 | 1,374,727 | 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 | 114,328 | 137,210 | 142,413 | 5,203 | 3.79% |
| 025 Educator Salary Adjustment | 142,812 | 323,241 | 331,105 | 314,505 | 377,025 | 388,242 | 11,217 | 2.98% |
| 026 Class Size Reduction K-8 | 155,776 | 160,301 | 167,866 | 134,639 | 161,323 | 168,586 | 7,263 | 4.50% |
| 028 Charter- Local Replacement | 1,212,362 | 1,268,389 | 1,243,875 | 1,116,215 | 1,335,104 | 1,422,375 | 87,271 | 6.54% |
| 029 Special Ed Add-on | 268,700 | 272,601 | 284,569 | 285,807 | 342,969 | 411,029 | 68,060 | 19.84% |
| 030 Special Ed Self-Contained | 39,505 | 29,770 | 24,143 | 11,469 | 13,762 | 0 | (13,762) | -100.00% |
| 031 Special Ed Extended/State | 9,153 | 10,890 | 11,987 | 16,263 | 17,912 | 10,091 | (7,821) | -43.66% |
| 034 Enhancement for At-Risk | 38,411 | 36,209 | 25,784 | 21,576 | 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 | 181,446 | 183,713 | 182,031 | (1,682) | -0.92% |
| 048 SHINE Grant | 8,034 | 5,655 | 5,961 | 14,201 | 17,041 | 15,954 | (1,087) | -6.38% |
| Total 021 State Revenue | 3,769,366 | 3,996,562 | 4,174,886 | 3,654,060 | 4,330,227 | 4,540,451 | 210,224 | 4.85% |

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| | <u>2023</u> <u>Actual</u> | <u>2024</u> <u>Actual</u> | <u>2025</u> <u>Actual</u> | <u>2026</u> <u>Actual</u> | <u>2026 Final</u> <u>Budget</u> | <u>2027 Original</u> <u>Budget @ 374</u> | <u>\$ Difference</u> | <u>% Change</u> |
|----------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------------|---|----------------------|-----------------|
| 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 | 1,500 | 1,500 | 0 | 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 | 79,705 | 85,991 | 6,286 | 7.89% |
| Total Revenue | 4,053,497 | 4,373,810 | 4,341,930 | 3,757,783 | 4,514,030 | 4,721,995 | 207,965 | 4.61% |

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|---|------------------|------------------|------------------|------------------|----------------------|-------------------------------|----------------|----------------|
| Expense | | | | | | | | |
| 102 Salaries 100 | | | | | | | | |
| 103 Wages- Principals & Directors | 137,146 | 145,281 | 146,895 | 133,675 | 171,696 | 202,500 | 30,804 | 17.94% |
| 104 Wages- Instructional Support | 0 | 2,633 | 2,640 | 2,640 | 2,633 | 2,853 | 220 | 8.36% |
| 105 Wages- Teachers | 1,518,112 | 1,661,580 | 1,617,040 | 1,721,196 | 1,761,334 | 1,764,437 | 3,103 | 0.18% |
| 106 Wages- Teachers-Special Ed | 252,892 | 295,122 | 285,243 | 325,947 | 336,715 | 350,857 | 14,142 | 4.20% |
| 108 Wages-Student Support | 60,118 | 17,519 | 48,033 | 43,788 | 91,886 | 91,886 | 0 | 0% |
| 109 Wages- Admin Support Staff | 160,989 | 192,934 | 203,166 | 206,265 | 227,334 | 241,625 | 14,291 | 6.29% |
| 110 Wages- Aides & Paraprofessionals | 325,731 | 445,365 | 400,360 | 507,381 | 433,077 | 451,266 | 18,189 | 4.20% |
| 111 Wages- SpEd Aide & Paraprofess | 170,374 | 151,356 | 200,923 | 178,072 | 209,837 | 218,650 | 8,813 | 4.20% |
| 113 Wages- Admin MAINT & OPS | 76,194 | 89,897 | 90,800 | 84,459 | 95,680 | 99,699 | 4,019 | 4.20% |
| Total 102 Salaries 100 | 2,701,556 | 3,001,686 | 2,995,101 | 3,203,422 | 3,330,192 | 3,423,773 | 93,581 | 2.81% |
| 121 Benefits 200 | | | | | | | | |
| 122 Retirement Programs | 105,104 | 114,219 | 123,099 | 92,957 | 129,724 | 135,724 | 6,000 | 4.63% |
| 123 Social Security & Medicare Tax | 199,313 | 221,004 | 220,405 | 198,497 | 224,216 | 233,616 | 9,400 | 4.19% |
| 124 Health Benefits | 169,919 | 180,122 | 175,354 | 153,149 | 224,912 | 224,912 | 0 | 0% |
| 125 Unemployment Insurance | 6,364 | 6,882 | 6,312 | 2,353 | 5,946 | 5,946 | 0 | 0% |
| 126 Other Employee Benefits | 36,408 | 4,856 | 2,019 | 5,602 | 5,330 | 5,600 | 270 | 5.07% |
| Total 121 Benefits 200 | 517,109 | 527,085 | 527,189 | 452,558 | 590,128 | 605,798 | 15,670 | 2.66% |
| 131 Purchased Prof & Tech Services 300 | | | | | | | | |
| 132 Management & Business Services | 15,027 | 15,000 | 15,000 | 13,750 | 15,570 | 15,570 | 0 | 0% |
| 133 Instructional Services | 0 | 0 | 0 | 0 | 51 | 51 | 0 | 0% |
| 134 Employee Training & Development | 1,114 | 63,350 | 4,023 | 19,985 | 22,705 | 23,305 | 600 | 2.64% |
| 135 Education Support Services | 69,841 | 65,880 | 60,865 | 26,432 | 50,000 | 50,000 | 0 | 0% |
| 136 Administrative Support Services | 0 | 0 | 0 | 0 | 513 | 513 | 0 | 0% |
| 137 Computer and Tech Services | 40,523 | 42,373 | 51,020 | 43,780 | 53,560 | 44,760 | (8,800) | -16.43% |
| 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 | 1,571 | 5,126 | 5,200 | 74 | 1.44% |
| Total 131 Purchased Prof & Tech Services 300 | 148,416 | 202,817 | 152,530 | 122,536 | 164,775 | 157,399 | (7,376) | -4.48% |
| 151 Purchased Property Services 400 | | | | | | | | |
| 152 Utilities Expenses | 21,058 | 15,485 | 17,079 | 17,024 | 20,675 | 22,800 | 2,125 | 10.28% |
| 154 Repair & Maint- Facilities & Custodial | 21,481 | 27,989 | 21,052 | 19,330 | 35,875 | 145,875 | 110,000 | 306.62% |
| 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 | 36,355 | 56,755 | 168,885 | 112,130 | 197.57% |
| 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 | 15,433 | 14,610 | (823) | -5.33% |
| 174 Telephone & Internet | 8,770 | 13,897 | 10,658 | 7,109 | 14,863 | 9,000 | (5,863) | -39.45% |
| 176 Postage & Mailing Expense | 967 | 1,087 | 1,243 | 913 | 1,128 | 1,150 | 22 | 1.95% |
| 177 Advertising & Promotions | 1,784 | 1,900 | 0 | 4,384 | 1,948 | 2,000 | 52 | 2.67% |
| 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 | 32,287 | 38,872 | 32,473 | (6,399) | -16.46% |
| 191 Supplies 600 | | | | | | | | |
| 192 Classroom Supplies | 67,333 | 57,982 | 62,985 | 44,217 | 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 | 13,088 | 13,000 | 15,000 | 2,000 | 15.38% |
| 198 Pizza Day Supplies | 15,472 | 17,995 | 17,047 | 14,094 | 19,065 | 19,065 | 0 | 0% |
| 200 Maintenance & Custodial Supplies | 13,168 | 14,514 | 24,721 | 24,755 | 26,000 | 26,000 | 0 | 0% |
| 202 Energy-Electricity & Natural Gas | 46,682 | 45,239 | 44,586 | 42,747 | 50,225 | 52,000 | 1,775 | 3.53% |
| 203 Textbooks & Instructional Software | 5,223 | 38,893 | 3,200 | 12,508 | 20,736 | 20,736 | 0 | 0% |
| 204 Library Books & Supplies | 1,352 | 3,054 | 2,382 | 1,921 | 2,500 | 2,500 | 0 | 0% |
| 205 Computer & Tech Supplies | 53,541 | 28,183 | 21,884 | 19,079 | 42,922 | 24,908 | (18,014) | -41.97% |
| 206 Motor Fuel & Oil | 207 | 202 | 93 | 149 | 513 | 513 | 0 | 0% |
| 208 Student Programs Supplies | 2,121 | 3,915 | 3,002 | 2,223 | 2,921 | 3,615 | 694 | 23.76% |
| 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 | 179,528 | 258,525 | 245,030 | (13,495) | -5.22% |
| 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 | 4,029,889 | 4,443,193 | 4,637,358 | 194,165 | 4.37% |
| Total Net Income (Loss) | 248,426 | (677,542) | 63,970 | (272,106) | 70,837 | 84,637 | 13,800 | 19.48% |