

North Saginaw Charter Academy

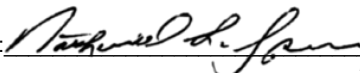
A Resolution of the Board of Directors
2026-27 Initial Budget

RESOLVED, that this resolution shall be the general appropriations act of the Academy for the
Fiscal Year 2026-27

	<u>General</u>	<u>School Services</u>	<u>Total (Memorandum Only)</u>
REVENUE			
State Aid	6,953,545	-	6,953,545
Other State Sources	1,846,452	-	1,846,452
Federal Grants	984,471	-	984,471
Private Sources	17,900	-	17,900
Contribution from Management Company	186,632	-	186,632
Total Revenues and Transfers	<u>9,989,000</u>	-	<u>9,989,000</u>
 EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	3,185,309	-	3,185,309
Added Needs	2,004,278	-	2,004,278
Support Services			
Pupil Services	311,866	-	311,866
Instructional Staff Support	944,856	-	944,856
General Administration	370,312	-	370,312
School Administration	676,351	-	676,351
Business & Internal Services	116,899	-	116,899
Central Services	287,387	-	287,387
Operations & Maintenance	1,362,390	-	1,362,390
Pupil Transportation Services	690,063	-	690,063
Other Support Services	10	-	10
Community Services			
Community Activities	35,572	-	35,572
Welfare Activities	3,708	-	3,708
Total Expenditures	<u>9,989,000</u>	-	<u>9,989,000</u>
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	55,209	-	55,209
CURRENT FUND BALANCE	<u><u>55,209</u></u>	-	<u><u>55,209</u></u>

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by the Board of Directors
at a properly noticed meeting, held on May 19, 2026
where a quorum of the board was present.

Signed By: 
Dated: 5/19/2026

North Saginaw Charter Academy
2026-27 Initial Budget Detail Comparison to 2025-26 Amended Budget Detail

	<u>2025-26 Amended</u>	<u>2026-27 Initial</u>
General Fund		
REVENUE		
State Aid	6,923,445	6,953,545
Revenue from State Sources	1,393,730	1,846,452
Restricted-Federal 'Pass thru' Grants - Title I	347,234	605,304
Restricted-Federal 'Pass thru' Grants - Title II	-	62,738
Restricted-Federal 'Pass thru' Grants - Title IV	-	58,500
IDEA Flowthrough	209,330	209,330
E-Rate (32.004)	8,300	48,600
Revenue from Private Sources	17,300	17,900
Contribution from Management Company	30,554	186,632
Total Revenue & Other Transactions	<u>8,929,893</u>	<u>9,989,000</u>
EXPENDITURES		
Basic Instruction		
Salaries & Wages	1,774,925	2,253,499
Payroll Taxes	147,319	152,212
Insurance Benefits	337,137	348,936
Other Benefits	51,900	53,668
Employment Expenses	18,445	18,910
Contracted Services	99,094	98,372
Curricular Tools	100,550	97,870
Student Costs	19,105	19,530
General Supplies	23,095	23,870
Equipment Expense	80,044	66,754
Dues & Subscriptions	11,064	11,689
Board Funds	40,000	40,000
Total - Basic Instruction	<u>2,702,678</u>	<u>3,185,309</u>
Added Needs		
Compensatory Education		
Salaries & Wages	651,918	929,417
Payroll Taxes	50,096	73,128
Insurance Benefits	183,278	222,855
Other Benefits	14,486	21,145
Curricular Tools	64,500	112,807
Student Costs	10,000	15,000
Equipment Expense	1,000	9,996
Other	4,816	11,695
Subtotal - Compensatory Education	<u>980,094</u>	<u>1,396,044</u>
Special Education		
Salaries & Wages	440,916	461,307
Payroll Taxes	36,596	38,288
Insurance Benefits	49,693	36,511
Other Benefits	12,215	13,312
Employment Expenses	1,487	1,355
Contracted Services	1,325	-
Curricular Tools	3,532	5,430
Other	50,465	52,031
Subtotal - Special Education	<u>596,229</u>	<u>608,234</u>
Total - Added Needs	1,576,323	2,004,278

	<u>2025-26</u> <u>Amended</u>	<u>2026-27</u> <u>Initial</u>
Pupil Services		
Health Services	1,000	1,100
Psychological Services	24,043	24,764
Social Work Services	223,371	231,328
Other (including recess aides)	50,863	54,674
Total - Pupil Services	<u>299,277</u>	<u>311,866</u>
Instructional Staff Support		
Salaries & Wages	485,167	525,807
Payroll Taxes	38,774	39,899
Insurance Benefits	73,396	67,318
Other Benefits	16,972	15,992
Employment Expenses	31,068	27,181
Contracted Services	157,505	159,348
Curricular Tools	3,200	3,300
Student Costs	2,000	2,000
General Supplies	250	250
Improvement of Instruction	89,744	84,083
Communication	9,500	9,500
Other	6,028	10,178
Total - Instructional Staff Support	<u>913,604</u>	<u>944,856</u>
General Administration		
Board of Education		
Board of Education Administration	32,808	33,018
Employment Expenses	510	525
Professional Services - Audit & Other	15,200	9,950
Professional services - Legal	8,250	8,250
Insurance	12,880	13,530
Other	36	41
Subtotal - Board of Education	<u>69,684</u>	<u>65,314</u>
Executive Administration		
Executive Administration	103,177	96,391
Oversight Fee	207,703	208,606
Subtotal - Executive Administration	<u>310,881</u>	<u>304,998</u>
Grant Procurement		
Grant Procurement	-	-
Subtotal - Grant Procurement	<u>-</u>	<u>-</u>
Total - General Administration	<u>380,565</u>	<u>370,312</u>
School Administration		
Office of the Principal		
Salaries & Wages	221,589	227,472
Payroll Taxes	18,392	18,880
Insurance Benefits	27,317	28,483
Other Benefits	5,301	5,462
Employment Expenses	13,330	13,574
Contracted Services	2,485	1,501
General Supplies	9,300	9,610
Insurance	860	900
Communication	6,045	6,200
Dues & Subscriptions	8,832	9,248
Subtotal - Office of the Principal	<u>313,451</u>	<u>321,330</u>

	<u>2025-26</u> <u>Amended</u>	<u>2026-27</u> <u>Initial</u>
Other School Administration		
Admissions & Other Administrative Support	56,341	59,832
Salaries & Wages	24,561	26,468
Payroll Taxes	2,039	2,197
Insurance Benefits	5,291	3,748
Other Benefits	589	635
Employment Expenses	2,150	1,250
Marketing	203,504	260,640
Dues & Subscriptions	250	250
Subtotal - Other School Administration	<u>294,725</u>	<u>355,021</u>
Total - School Administration	608,176	676,351
Business & Internal Services		
Fiscal Services	102,957	114,763
Internal Distribution Services	2,271	2,136
Total - Business & Internal Services	<u>105,227</u>	<u>116,899</u>
Central Services		
Planning, Research, and Development	2,101	2,962
Information Services	62,314	55,217
Staff/Personnel Services	162,641	169,560
Data Processing Services	33,821	47,959
Other Central Services	12,595	11,689
Total - Central Services	<u>273,471</u>	<u>287,387</u>
Operations & Maintenance		
Internal Building Services	16,444	17,378
Safety & Security	20,834	21,474
Insurance	23,530	24,700
Equipment Expense	24,218	22,696
Lease of Building	794,272	794,272
Janitorial Services	184,126	190,500
Building Repairs & Maintenance	112,350	115,500
Utilities	89,500	96,700
Taxes	75,400	79,170
Total - Operations & Maintenance	<u>1,340,674</u>	<u>1,362,390</u>
Pupil Transportation Services		
Salaries & Wages	12,871	13,257
Payroll Taxes	1,068	1,100
Insurance Benefits	696	697
Other Benefits	309	318
Student Costs	618,335	674,690
Other	300	-
Total - Pupil Transportation Services	<u>633,579</u>	<u>690,063</u>
Other Support Services		
Pupil Activities		
Student Costs	10	10
Total - Pupil Activities	<u>10</u>	<u>10</u>

	2025-26	2026-27
	Amended	Initial
Community Services		
Community Activities		
Salaries & Wages	21,589	22,237
Payroll Taxes	1,792	1,846
Insurance Benefits	5,300	3,746
Other Benefits	518	534
Contracted Services	49,500	-
Student Costs	15,000	7,000
Other	450	210
Total - Community Activities	94,149	35,572
Welfare Activities		
Student Costs	2,098	3,600
Other	63	108
Total - Welfare Activities	2,161	3,708
Outgoing Transfer to School Service Fund	-	-
Total Expenditures & Other Transactions	8,929,893	9,989,000
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-
Beginning Fund Balance (7/1)	55,209	55,209
Ending Fund Balance	<u>55,209</u>	<u>55,209</u>

	<u>2025-26 Amended</u>	<u>2026-27 Initial</u>
School Service Fund		
REVENUE		
Total Food Service Revenue	<u>-</u>	<u>-</u>
Transfer In from General Fund	-	-
Total Revenue and Incoming Transfers	-	-
EXPENDITURES		
Operations & Maintenance		
Total Operations & Maintenance	<u>-</u>	<u>-</u>
Food Services		
Total Food Service Expenditures	<u>-</u>	<u>-</u>
Total Expenditures & Other Transactions	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-
Beginning Fund Balance (7/1)	-	-
Ending Food Service Fund Balance	<u>-</u>	<u>-</u>