

**North Saginaw Charter Academy**

A Resolution of the Board of Directors  
2025-26 Amended Budget

RESOLVED, that this resolution shall be the general appropriations act of the Academy for the  
**Fiscal Year 2025-26**

	General	School Services	Total (Memorandum Only)
<b>REVENUE</b>			
State Aid	6,923,445	-	6,923,445
Other State Sources	1,393,730	-	1,393,730
Federal Grants	564,864	-	564,864
Private Sources	17,300	-	17,300
Contribution from Management Company	30,554	-	30,554
Total Revenues and Transfers	8,929,893	-	8,929,893
<b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>			
Instruction			
Basic Instruction	2,702,678	-	2,702,678
Added Needs	1,576,323	-	1,576,323
Support Services			
Pupil Services	299,277	-	299,277
Instructional Staff Support	913,604	-	913,604
General Administration	380,565	-	380,565
School Administration	608,176	-	608,176
Business & Internal Services	105,227	-	105,227
Central Services	273,471	-	273,471
Operations & Maintenance	1,340,674	-	1,340,674
Pupil Transportation Services	633,579	-	633,579
Other Support Services	10	-	10
Community Services			
Community Activities	94,149	-	94,149
Welfare Activities	2,161	-	2,161
Total Expenditures	8,929,893	-	8,929,893
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	55,209	-	55,209
CURRENT FUND BALANCE	55,209	-	55,209

**President's Certification:**

I certify that the foregoing resolution was duly adopted by the Board of Directors  
at a properly noticed meeting, held on November 18, 2025  
where a quorum of the board was present.

Signed By:   
Dated: 11/18/2025

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

	<b>2025-26 Initial</b>	<b>2025-26 Amended</b>
<b>General Fund</b>		
<b>REVENUE</b>		
State Aid	6,876,018	6,923,445
Revenue from State Sources	1,225,330	1,393,730
Restricted-Federal 'Pass thru' Grants - Title I	384,369	347,234
Restricted-Federal 'Pass thru' Grants - Title II	57,279	-
Restricted-Federal 'Pass thru' Grants - Title IV	59,807	-
IDEA Flowthrough	171,742	209,330
E-Rate (32.004)	8,000	8,300
Revenue from Private Sources	10,200	17,300
Contribution from Management Company	-	30,554
<b>Total Revenue &amp; Other Transactions</b>	<b>8,792,746</b>	<b>8,929,893</b>
<b>EXPENDITURES</b>		
<b>Basic Instruction</b>		
Salaries & Wages	1,719,250	1,774,925
Payroll Taxes	142,698	147,319
Insurance Benefits	330,044	337,137
Other Benefits	50,024	51,900
Employment Expenses	17,255	18,445
Contracted Services	98,438	99,094
Curricular Tools	97,250	100,550
Student Costs	11,995	19,105
General Supplies	21,605	23,095
Equipment Expense	66,160	80,044
Dues & Subscriptions	11,300	11,064
Board Funds	40,000	40,000
<b>Total - Basic Instruction</b>	<b>2,606,017</b>	<b>2,702,678</b>
<b>Added Needs</b>		
<b>Compensatory Education</b>		
Salaries & Wages	665,530	651,918
Payroll Taxes	53,646	50,096
Insurance Benefits	176,326	183,278
Other Benefits	15,512	14,486
Curricular Tools	42,029	64,500
Student Costs	-	10,000
Equipment Expense	75,160	1,000
Other	9,130	4,816
<b>Subtotal - Compensatory Education</b>	<b>1,037,333</b>	<b>980,094</b>
<b>Special Education</b>		
Salaries & Wages	367,287	440,916
Payroll Taxes	30,485	36,596
Insurance Benefits	48,404	49,693
Other Benefits	10,656	12,215
Employment Expenses	1,487	1,487
Contracted Services	-	1,325
Curricular Tools	2,625	3,532
Other	43,380	50,465
<b>Subtotal - Special Education</b>	<b>504,324</b>	<b>596,229</b>
<b>Total - Added Needs</b>	<b>1,541,657</b>	<b>1,576,323</b>

	2025-26 Initial	2025-26 Amended
<b>Pupil Services</b>		
Health Services	4,938	1,000
Psychological Services	36,200	24,043
Social Work Services	254,216	223,371
Other (including recess aides)	51,955	50,863
<b>Total - Pupil Services</b>	<b>347,308</b>	<b>299,277</b>
<b>Instructional Staff Support</b>		
Salaries & Wages	418,436	485,167
Payroll Taxes	33,112	38,774
Insurance Benefits	39,181	73,396
Other Benefits	15,334	16,972
Employment Expenses	30,898	31,068
Contracted Services	162,387	157,505
Curricular Tools	3,100	3,200
Student Costs	-	2,000
General Supplies	250	250
Improvement of Instruction	97,708	89,744
Communication	9,500	9,500
Other	6,888	6,028
<b>Total - Instructional Staff Support</b>	<b>816,793</b>	<b>913,604</b>
<b>General Administration</b>		
<b>Board of Education</b>		
Board of Education Administration	38,200	32,808
Employment Expenses	510	510
Professional Services - Audit & Other	13,550	15,200
Professional services - Legal	8,250	8,250
Insurance	9,100	12,880
Other	41	36
<b>Subtotal - Board of Education</b>	<b>69,650</b>	<b>69,684</b>
<b>Executive Administration</b>		
Executive Administration	123,971	103,177
Oversight Fee	198,648	207,703
<b>Subtotal - Executive Administration</b>	<b>322,618</b>	<b>310,881</b>
<b>Total - General Administration</b>	<b>392,269</b>	<b>380,565</b>
<b>School Administration</b>		
<b>Office of the Principal</b>		
Salaries & Wages	220,981	221,589
Payroll Taxes	18,341	18,392
Insurance Benefits	27,057	27,317
Other Benefits	5,287	5,301
Employment Expenses	13,200	13,330
Contracted Services	2,275	2,485
General Supplies	8,700	9,300
Insurance	900	860
Communication	5,655	6,045
Dues & Subscriptions	8,455	8,832
<b>Subtotal - Office of the Principal</b>	<b>310,851</b>	<b>313,451</b>

	2025-26 Initial	2025-26 Amended
<b>Other School Administration</b>		
Admissions & Other Administrative Support	57,860	56,341
Salaries & Wages	25,741	24,561
Payroll Taxes	2,137	2,039
Insurance Benefits	5,245	5,291
Other Benefits	618	589
Employment Expenses	2,150	2,150
Marketing	162,013	203,504
Dues & Subscriptions	-	250
<b>Subtotal - Other School Administration</b>	<b>255,764</b>	<b>294,725</b>
<b>Total - School Administration</b>	<b>566,615</b>	<b>608,176</b>
<b>Business &amp; Internal Services</b>		
Fiscal Services	122,977	102,957
Internal Distribution Services	2,447	2,271
<b>Total - Business &amp; Internal Services</b>	<b>125,424</b>	<b>105,227</b>
<b>Central Services</b>		
Planning, Research, and Development	3,579	2,101
Information Services	46,790	62,314
Staff/Personnel Services	181,440	162,641
Data Processing Services	38,564	33,821
Other Central Services	14,386	12,595
<b>Total - Central Services</b>	<b>284,759</b>	<b>273,471</b>
<b>Operations &amp; Maintenance</b>		
Internal Building Services	18,941	16,444
Safety & Security	21,005	20,834
Insurance	23,500	23,530
Equipment Expense	23,732	24,218
Lease of Building	794,272	794,272
Janitorial Services	172,400	184,126
Building Repairs & Maintenance	114,500	112,350
Utilities	85,800	89,500
Taxes	75,400	75,400
<b>Total - Operations &amp; Maintenance</b>	<b>1,329,550</b>	<b>1,340,674</b>
<b>Pupil Transportation Services</b>		
Salaries & Wages	12,747	12,871
Payroll Taxes	1,058	1,068
Insurance Benefits	688	696
Other Benefits	306	309
Student Costs	655,065	618,335
Other	-	300
<b>Total - Pupil Transportation Services</b>	<b>669,864</b>	<b>633,579</b>
<b>Other Support Services</b>		
<b>Pupil Activities</b>		
Student Costs	10	10
<b>Total - Pupil Activities</b>	<b>10</b>	<b>10</b>
<b>Community Services</b>		
<b>Community Activities</b>		
Salaries & Wages	21,589	21,589
Payroll Taxes	1,792	1,792
Insurance Benefits	5,241	5,300
Other Benefits	518	518
Contracted Services	75,000	49,500
Student Costs	6,000	15,000
Other	180	450
<b>Total - Community Activities</b>	<b>110,320</b>	<b>94,149</b>

	2025-26 Initial	2025-26 Amended
<b>Welfare Activities</b>		
Student Costs	2,098	2,098
Other	63	63
<b>Total - Welfare Activities</b>	<b>2,161</b>	<b>2,161</b>
Outgoing Transfer to School Service Fund	-	-
Total Expenditures & Other Transactions	8,792,746	8,929,893
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	-	-
Beginning Fund Balance (7/1)	57,922	55,209
Ending Fund Balance	57,922	55,209
<b>School Service Fund</b>		
<b>REVENUE</b>		
<b>Total Food Service Revenue</b>	-	-
Transfer In from General Fund	-	-
<b>Total Revenue and Incoming Transfers</b>	-	-
<b>EXPENDITURES</b>		
<b>Operations &amp; Maintenance</b>		
<b>Total Operations &amp; Maintenance</b>	-	-
<b>Food Services</b>		
<b>Total Food Service Expenditures</b>	-	-
Total Expenditures & Other Transactions	-	-
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	-	-
Beginning Fund Balance (7/1)	-	-
Ending Food Service Fund Balance	-	-