

**North Saginaw Charter Academy**


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

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

	<b>General</b>	<b>School Services</b>	<b>Total (Memorandum Only)</b>
<b>REVENUE</b>			
State Aid	6,976,000	-	6,976,000
Other State Sources	1,486,564	-	1,486,564
Federal Grants	703,021	-	703,021
Private Sources	30,936	-	30,936
Total Revenues and Transfers	<u>9,196,521</u>	-	<u>9,196,521</u>
 <b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>			
Instruction			
Basic Instruction	3,104,175	-	3,104,175
Added Needs	1,398,108	-	1,398,108
Support Services			
Pupil Services	263,292	-	263,292
Instructional Staff Support	810,531	-	810,531
General Administration	420,816	-	420,816
School Administration	718,081	-	718,081
Business & Internal Services	106,412	-	106,412
Central Services	276,550	-	276,550
Operations & Maintenance	1,343,428	-	1,343,428
Pupil Transportation Services	661,585	-	661,585
Other Support Services	9,270	-	9,270
Community Services			
Community Activities	83,025	-	83,025
Welfare Activities	1,247	-	1,247
Total Expenditures	<u>9,196,521</u>	-	<u>9,196,521</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 June 16, 2026  
where a quorum of the board was present.

Signed By:   
Dated: 6/16/2026

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

	<u>2025-26 Amended</u>	<u>2025-26 Final Amended</u>
<b>General Fund</b>		
<b>REVENUE</b>		
State Aid	6,923,445	6,976,000
Revenue from State Sources	1,393,730	1,486,564
Restricted-Federal 'Pass thru' Grants - Title I	347,234	428,304
Restricted-Federal 'Pass thru' Grants - Title II	-	17,202
Restricted-Federal 'Pass thru' Grants - Title IV	-	28,233
IDEA Flowthrough	209,330	220,682
E-Rate (32.004)	8,300	8,600
Revenue from Private Sources	17,300	30,936
Contribution from Management Company	30,554	-
<b>Total Revenue &amp; Other Transactions</b>	<u><u>8,929,893</u></u>	<u><u>9,196,521</u></u>
<b>EXPENDITURES</b>		
<b>Basic Instruction</b>		
Salaries & Wages	1,774,925	2,247,577
Payroll Taxes	147,319	119,530
Insurance Benefits	337,137	329,131
Other Benefits	51,900	37,432
Employment Expenses	18,445	25,875
Contracted Services	99,094	99,094
Curricular Tools	100,550	105,227
Student Costs	19,105	25,613
General Supplies	23,095	21,955
Equipment Expense	80,044	84,563
Dues & Subscriptions	11,064	7,845
Board Funds	40,000	1,389
Other	-	(1,056)
<b>Total - Basic Instruction</b>	<u><u>2,702,678</u></u>	<u><u>3,104,175</u></u>
<b>Added Needs</b>		
<b>Compensatory Education</b>		
Salaries & Wages	651,918	583,598
Payroll Taxes	50,096	43,992
Insurance Benefits	183,278	89,192
Other Benefits	14,486	9,867
Employment Expenses	-	201
Contracted Services	-	7,474
Curricular Tools	64,500	76,217
Student Costs	10,000	2,500
Equipment Expense	1,000	18,348
Dues & Subscriptions	-	792
Other	4,816	7,741
<b>Subtotal - Compensatory Education</b>	<u><u>980,094</u></u>	<u><u>839,922</u></u>

	<b>2025-26 Amended</b>	<b>2025-26 Final Amended</b>
<b>Special Education</b>		
Salaries & Wages	440,916	442,381
Payroll Taxes	36,596	31,530
Insurance Benefits	49,693	41,745
Other Benefits	12,215	7,933
Employment Expenses	1,487	810
Contracted Services	1,325	330
Curricular Tools	3,532	5,353
Other	50,465	28,106
<b>Subtotal - Special Education</b>	<b>596,229</b>	<b>558,187</b>
<b>Total - Added Needs</b>	<b>1,576,323</b>	<b>1,398,108</b>
<b>Pupil Services</b>		
Health Services	1,000	1,050
Psychological Services	24,043	-
Social Work Services	223,371	217,588
Other (including recess aides)	50,863	44,655
<b>Total - Pupil Services</b>	<b>299,277</b>	<b>263,292</b>
<b>Instructional Staff Support</b>		
Salaries & Wages	485,167	416,371
Payroll Taxes	38,774	31,200
Insurance Benefits	73,396	51,041
Other Benefits	16,972	15,887
Employment Expenses	31,068	23,868
Contracted Services	157,505	157,130
Curricular Tools	3,200	4,063
Student Costs	2,000	500
General Supplies	250	898
Equipment Expense	-	831
Improvement of Instruction	89,744	90,755
Communication	9,500	10,970
Other	6,028	7,017
<b>Total - Instructional Staff Support</b>	<b>913,604</b>	<b>810,531</b>
<b>General Administration</b>		
<b>Board of Education</b>		
Board of Education Administration	32,808	33,178
Employment Expenses	510	16,952
Professional Services - Audit & Other	15,200	15,899
Professional services - Legal	8,250	21,684
Student Costs	-	52
General Supplies	-	77
Insurance	12,880	12,500
Marketing	-	(39)
Equipment Expense	-	160
Other	36	8,476
<b>Subtotal - Board of Education</b>	<b>69,684</b>	<b>108,937</b>
<b>Executive Administration</b>		
Executive Administration	103,177	104,339
Oversight Fee	207,703	207,540
<b>Subtotal - Executive Administration</b>	<b>310,881</b>	<b>311,879</b>

	<u>2025-26</u> <u>Amended</u>	<u>2025-26</u> <u>Final Amended</u>
<b>Grant Procurement</b>		
Grant Procurement	-	-
<b>Subtotal - Grant Procurement</b>	<u>-</u>	<u>-</u>
<b>Total - General Administration</b>	<b>380,565</b>	<b>420,816</b>
<b>School Administration</b>		
<b>Office of the Principal</b>		
Salaries & Wages	221,589	218,691
Payroll Taxes	18,392	15,980
Insurance Benefits	27,317	27,266
Other Benefits	5,301	6,135
Employment Expenses	13,330	8,746
Contracted Services	2,485	1,583
Student Costs	-	888
General Supplies	9,300	8,032
Insurance	860	852
Equipment Expense	-	815
Communication	6,045	5,075
Dues & Subscriptions	8,832	10,440
<b>Subtotal - Office of the Principal</b>	<u><b>313,451</b></u>	<u><b>304,504</b></u>
<b>Other School Administration</b>		
Admissions & Other Administrative Support	56,341	56,976
Salaries & Wages	24,561	26,647
Payroll Taxes	2,039	2,023
Insurance Benefits	5,291	4,005
Other Benefits	589	408
Employment Expenses	2,150	1,472
Marketing	203,504	321,847
Dues & Subscriptions	250	201
<b>Subtotal - Other School Administration</b>	<u><b>294,725</b></u>	<u><b>413,577</b></u>
<b>Total - School Administration</b>	<b>608,176</b>	<b>718,081</b>
<b>Business &amp; Internal Services</b>		
Fiscal Services	102,957	104,116
Internal Distribution Services	2,271	2,296
<b>Total - Business &amp; Internal Services</b>	<u><b>105,227</b></u>	<u><b>106,412</b></u>
<b>Central Services</b>		
Planning, Research, and Development	2,101	2,124
Information Services	62,314	63,016
Staff/Personnel Services	162,641	164,472
Data Processing Services	33,821	34,201
Other Central Services	12,595	12,737
<b>Total - Central Services</b>	<u><b>273,471</b></u>	<u><b>276,550</b></u>

	<b>2025-26 Amended</b>	<b>2025-26 Final Amended</b>
<b>Operations &amp; Maintenance</b>		
Internal Building Services	16,444	16,630
Safety & Security	20,834	20,843
Insurance	23,530	23,533
Equipment Expense	24,218	21,562
Lease of Building	794,272	794,272
Janitorial Services	184,126	174,000
Building Repairs & Maintenance	112,350	122,861
Utilities	89,500	94,265
Dues & Subscriptions	-	43
Taxes	75,400	75,420
<b>Total - Operations &amp; Maintenance</b>	<b>1,340,674</b>	<b>1,343,428</b>
<b>Pupil Transportation Services</b>		
Salaries & Wages	12,871	16,021
Payroll Taxes	1,068	1,329
Insurance Benefits	696	616
Other Benefits	309	220
Student Costs	618,335	643,400
Other	300	-
<b>Total - Pupil Transportation Services</b>	<b>633,579</b>	<b>661,585</b>
<b>Other Support Services</b>		
<b>Pupil Activities</b>		
Employment Expenses	-	797
Contracted Services	-	5,056
Student Costs	10	1,786
Equipment Expense	-	1,630
<b>Total - Pupil Activities</b>	<b>10</b>	<b>9,270</b>
<b>Community Services</b>		
<b>Community Activities</b>		
Salaries & Wages	21,589	21,578
Payroll Taxes	1,792	1,376
Insurance Benefits	5,300	3,966
Other Benefits	518	306
Contracted Services	49,500	49,500
Student Costs	15,000	6,118
Other	450	181
<b>Total - Community Activities</b>	<b>94,149</b>	<b>83,025</b>
<b>Welfare Activities</b>		
Student Costs	2,098	1,207
Other	63	41
<b>Total - Welfare Activities</b>	<b>2,161</b>	<b>1,247</b>
Outgoing Transfer to School Service Fund	-	-
Total Expenditures & Other Transactions	8,929,893	9,196,521
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	<b>-</b>	<b>-</b>
Beginning Fund Balance (7/1)	55,209	55,209
Ending Fund Balance	<b>55,209</b>	<b>55,209</b>

	<u>2025-26 Amended</u>	<u>2025-26 Final Amended</u>
<b>School Service Fund</b>		
<b>REVENUE</b>		
<b>Total Food Service Revenue</b>	<u>-</u>	<u>-</u>
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>	<u>-</u>	<u>-</u>
<b>Food Services</b>		
<b>Total Food Service Expenditures</b>	<u>-</u>	<u>-</u>
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	<u>-</u>	<u>-</u>