SCHOOL DISTRICT OF THE CITY OF SAGINAW
CITY OF SAGINAW

PROPOSED ORIGINAL BUDGET- ALL FUNDS

2026-2027
ALL FUNDS
June 10, 2026

Board of Education
550 Millard Street
Saginaw, Michigan 48607-1193

GENERAL FUND BUDGET DETAIL BUDGET PROJECTION				
	ACTUAL 2024-25	PROPOSED 2025-26 FINAL BUDGET	PROPOSED 2026-27 ORIGINAL BUDGET	CHANGE FROM PREVIOUS ADOPTION
REVENUES/ INCOMING TRANSFERS:				
LOCAL SOURCES	$ 11,630,546	$ 11,097,527	$ 11,350,000	252,473.00
STATE SOURCES	52,319,691	50,799,231	51,083,743	284,512.00
FEDERAL SOURCES	23,236	20,000	20,000	0.00
INTERMEDIATE SOURCES	1,014,481	999,125	999,125	0.00
TOTAL REVENUES	**64,987,954**	**62,915,883**	**63,452,868**	
OTHER FINANCING SOURCES				
GENERAL FUND OBLIGATION BOND			10,000,000	
INCOMING TRANSFERS	643,242	960,926	627,661	(333,265.00)
TOTAL REVENUES AND OTHER INCOME	**65,631,196**	**63,876,809**	**74,080,529**	
EXPENDITURES/OUTGOING TRANSFERS:				
INSTRUCTIONAL				
BASIC NEEDS	31,118,285	36,387,241	31,493,704	(4,893,537.00)
ADDED NEEDS	5,685,460	6,091,260	5,870,432	(220,828.00)
ADULT/CONTINUING ED		-	-	0.00
SUPPORTING SERVICES:				
PUPIL SUPPORT	1,872,718	1,449,256	1,420,634	(28,622.00)
INSTRUCTIONAL STAFF SUPPORT	1,736,861	1,916,472	1,725,031	(191,441.00)
GENERAL/CENTRAL ADMINISTRATION	1,146,536	1,176,640	1,206,734	30,094.00
SCHOOL BLDG LEVEL SUPPORT	5,088,822	5,337,118	5,364,629	27,511.00
BUSINESS SERVICES	1,855,033	1,370,267	1,395,232	24,965.00
BUILDING SERVICES	7,987,842	9,231,210	9,142,970	(88,240.00)
TRANSPORTATION SERVICES	4,254,300	4,298,899	4,440,843	141,944.00
OTHER CENTRAL SUPPORT	3,096,331	3,803,713	3,599,769	(203,944.00)
MISCELLANEOUS SUPPORT (MOSTLY ATHLETICS)	1,834,390	1,547,590	1,378,858	(168,732.00)
COMMUNITY SERVICES:				
TOTAL COMMUNITY SERVICES	4,526	1,750	476	(1,274.00)
FACILITIES ACQUISITION, CONSTRUCTION, ETC.				
FACILITY RELATED EXPENDITURES	759,365	765,838	750,000	(15,838.00)
OTHER FINANCING USES				
PAYMENT ON LONG TERM DEBT			1,000,000	1,000,000.00
TOTAL EXPENDITURES	**66,440,469**	**73,377,254**	**68,789,312**	
OUTGOING TRANSFERS	832,204	11,375,000	625,000	(10,750,000.00)
TOTAL EXPENDITURES & TRANSFERS	**67,272,673**	**84,752,254**	**69,414,312**	
NET CHANGE IN FUND BALANCE	(1,641,477)	(20,875,445)	4,666,217	25,541,662.00
FUND BALANCE - JULY 1	28,307,706	26,666,229	5,790,784	(20,875,445.00)
JUNE 30/CURRENT/ PROJECTED FUND BALANCE	**$ 26,666,229**	**$ 5,790,784**	**$ 10,457,001**	
% of General Fund Expenditures	**39.64%**	**6.83%**	**15.06%**	

GRANT FUND BUDGET
DETAIL BUDGET PROJECTION

	ACTUAL 2024-25	PROPOSED 2025-26 FINAL BUDGET	PROPOSED 2026-27 ORIGINAL BUDGET	CHANGE FROM PREVIOUS ADOPTION
REVENUES/ INCOMING TRANSFERS:				
LOCAL SOURCES	$ 69,900	$ 251,092	$ 112,407	(138,685.00)
STATE SOURCES	12,598,081	23,095,040	14,570,705	(8,524,335.00)
FEDERAL SOURCES	15,061,146	21,858,266	15,603,835	(6,254,431.00)
INTERMEDIATE SOURCES	-	-	-	0.00
TOTAL REVENUES	**27,729,127**	**45,204,398**	**30,286,947**	
INCOMING TRANSFERS	-	-	-	0.00
TOTAL REVENUES AND TRANSFERS	**27,729,127**	**45,204,398**	**30,286,947**	
EXPENDITURES/OUTGOING TRANSFERS:				
INSTRUCTIONAL				
BASIC NEEDS	7,251,771	12,594,178	8,370,101	(4,224,077.00)
ADDED NEEDS	7,121,245	10,371,000	7,024,906	(3,346,094.00)
ADULT/CONTINUING ED				0.00
SUPPORTING SERVICES:				
PUPIL SUPPORT	5,213,479	8,858,570	5,978,643	(2,879,927.00)
INSTRUCTIONAL STAFF SUPPORT	3,335,976	6,222,872	4,185,050	(2,037,822.00)
GENERAL/CENTRAL ADMINISTRATION	-	1,814	-	(1,814.00)
SCHOOL BLDG LEVEL SUPPORT	-	261,795	179,359	(82,436.00)
BUSINESS SERVICES	77,099	113,746	89,680	(24,066.00)
BUILDING SERVICES	2,863,767	2,474,564	1,674,020	(800,544.00)
TRANSPORTATION SERVICES	745,116	1,365,678	926,690	(438,988.00)
OTHER CENTRAL SUPPORT	430,280	1,233,242	777,225	(456,017.00)
MISCELLANEOUS SUPPORT (MOSTLY ATHLETICS)	-	146,554	104,626	(41,928.00)
COMMUNITY SERVICES:				
TOTAL COMMUNITY SERVICES	294,490	643,780	448,398	(195,382.00)
FACILITIES ACQUISITION, CONSTRUCTION, ETC.				
GROUNDS IMPROVEMENT		189,610	134,519	(55,091.00)
TOTAL EXPENDITURES	**27,333,223**	**44,477,403**	**29,893,217**	
OUTGOING TRANSFERS	395,904	726,995	393,730	(333,265.00)
TOTAL EXPENDITURES & TRANSFERS	**27,729,127**	**45,204,398**	**30,286,947**	
NET CHANGE IN FUND BALANCE	-	-	-	0.00
FUND BALANCE - JULY 1	-	-	-	0.00
JUNE 30/CURRENT/ PROJECTED FUND BALANCE	**$ -**	**$ -**	**$ -**	0.00
% of General Fund Expenditures	**0.00%**	**0.00%**	**0.00%**	

VOCATIONAL EDUCATION BUDGET DETAIL BUDGET PROJECTION				
	ACTUAL 2024-25	PROPOSED 2025-26 FINAL BUDGET	PROPOSED 2025-26 FINAL BUDGET	CHANGE FROM PREVIOUS ADOPTION
REVENUES/ INCOMING TRANSFERS:				
LOCAL SOURCES	$ -	$ 30,000	$ 30,000	0.00
STATE SOURCES	315,959	410,633	410,633	0.00
FEDERAL SOURCES	-	-	-	0.00
INTERMEDIATE SOURCES	4,607,036	4,781,288	4,850,000	68,712.00
TOTAL REVENUES	**4,922,995**	**5,221,921**	**5,290,633**	
INCOMING TRANSFERS	-	-	-	0.00
TOTAL REVENUES AND TRANSFERS	**4,922,995**	**5,221,921**	**5,290,633**	
EXPENDITURES/OUTGOING TRANSFERS:				
INSTRUCTIONAL				
BASIC NEEDS	-	-	-	0.00
ADDED NEEDS	3,793,442	3,887,595	3,661,087	(226,508.00)
ADULT/CONTINUING ED	-	-	-	0.00
SUPPORTING SERVICES:				
PUPIL SUPPORT	6,091	4,436	4,436	0.00
INSTRUCTIONAL STAFF SUPPORT	187,691	370,818	371,475	657.00
GENERAL/CENTRAL ADMINISTRATION		-	-	0.00
SCHOOL BLDG LEVEL SUPPORT	528,676	540,314	546,230	5,916.00
BUSINESS SERVICES	-	-	-	0.00
BUILDING SERVICES	345,781	373,126	384,905	11,779.00
TRANSPORTATION SERVICES	39,960	53,276	61,276	8,000.00
OTHER CENTRAL SUPPORT	1,623	2,293	2,293	0.00
MISCELLANEOUS SUPPORT (MOSTLY ATHLETICS)	-	-	-	0.00
COMMUNITY SERVICES:				
TOTAL COMMUNITY SERVICES	-	-	-	0.00
FACILITIES ACQUISITION, CONSTRUCTION, ETC.				
CAPITAL EXPENDITURES	-	25,000	25,000	0.00
TOTAL EXPENDITURES	**4,903,264**	**5,256,858**	**5,056,702**	
OUTGOING TRANSFERS	247,338	233,931	233,931	0.00
TOTAL EXPENDITURES & TRANSFERS	**5,150,602**	**5,490,789**	**5,290,633**	
NET CHANGE IN FUND BALANCE	(227,607)	(268,868)	-	268,868.00
FUND BALANCE - JULY 1	970,850	743,243	474,375	(268,868.00)
JUNE 30/CURRENT/ PROJECTED FUND BALANCE	**$ 743,243**	**$ 474,375**	**$ 474,375**	
% of General Fund Expenditures	**14.43%**	**8.64%**	**8.97%**	

RESERVED BOND FUND BUDGET
DETAIL BUDGET PROJECTION

	ACTUAL 2024-25	PROPOSED 2025-26 FINAL BUDGET	PROPOSED 2026-27 ORIGINAL BUDGET	CHANGE FROM PREVIOUS ADOPTION
REVENUES/ INCOMING TRANSFERS:				
LOCAL SOURCES	$ 105,891	$ -	$ -	0.00
STATE SOURCES	409,773	-	-	0.00
FEDERAL SOURCES	-	-	-	0.00
INTERMEDIATE SOURCES	-	-	-	0.00
TOTAL REVENUES	**515,664**	**-**	**-**	
INCOMING TRANSFERS	-	10,000,000	-	(10,000,000.00)
TOTAL REVENUES AND TRANSFERS	**515,664**	**10,000,000**	**-**	
EXPENDITURES/OUTGOING TRANSFERS:				
INSTRUCTIONAL				
BASIC NEEDS	-	-	-	0.00
ADDED NEEDS	-	-	-	0.00
ADULT/CONTINUING ED	-	-	-	0.00
SUPPORTING SERVICES:				
PUPIL SUPPORT	-	-	-	0.00
INSTRUCTIONAL STAFF SUPPORT	-	-	-	0.00
GENERAL/CENTRAL ADMINISTRATION	-	-	-	0.00
SCHOOL BLDG LEVEL SUPPORT	-	-	-	0.00
BUSINESS SERVICES		-	-	0.00
BUILDING SERVICES	205,760	-	-	0.00
TRANSPORTATION SERVICES	-	-	-	0.00
OTHER CENTRAL SUPPORT	-	-	-	0.00
MISCELLANEOUS SUPPORT (MOSTLY ATHLETICS)	-	-	-	0.00
COMMUNITY SERVICES:				
TOTAL COMMUNITY SERVICES	-	-	-	0.00
FACILITIES ACQUISITION, CONSTRUCTION, ETC.				
TOTAL PROJECT EXPENDITURES	33,644,047	11,000,000	3,884,220	(7,115,780.00)
TOTAL EXPENDITURES	**33,849,807**	**11,000,000**	**3,884,220**	
OUTGOING TRANSFERS	-	-	-	0.00
TOTAL EXPENDITURES & TRANSFERS	**33,849,807**	**11,000,000**	**3,884,220**	
NET CHANGE IN FUND BALANCE	(33,334,143)	(1,000,000)	(3,884,220)	
FUND BALANCE - JULY 1	38,218,363	4,884,220	3,884,220	(1,000,000.00)
JUNE 30/CURRENT/ PROJECTED FUND BALANCE	**$ 4,884,220**	**$ 3,884,220**	**$ -**	

AUDIT GENERAL FUND- GENERAL, GRANT, VOC ED, AND BOND RESERVED COMBINED DETAIL BUDGET PROJECTION				
	ACTUAL 2024-25	PROPOSED 2025-26 FINAL BUDGET	PROPOSED 2026-27 ORIGINAL BUDGET	CHANGE FROM PREVIOUS ADOPTION
REVENUES/ INCOMING TRANSFERS:				
LOCAL SOURCES	$ 11,806,337	$ 11,378,619	$ 11,492,407	113,788.00
STATE SOURCES	65,643,504	74,304,904	66,065,081	(8,239,823.00)
FEDERAL SOURCES	15,084,382	21,878,266	15,623,835	(6,254,431.00)
INTERMEDIATE SOURCES	5,621,517	5,780,413	5,849,125	68,712.00
TOTAL REVENUES	**98,155,740**	**113,342,202**	**99,030,448**	
INCOMING TRANSFERS	643,242	10,960,926	627,661	(10,333,265.00)
TOTAL REVENUES AND TRANSFERS	**98,798,982**	**124,303,128**	**99,658,109**	
EXPENDITURES/OUTGOING TRANSFERS:				
INSTRUCTIONAL				
BASIC NEEDS	38,370,056	48,981,419	39,863,805	(9,117,614.00)
ADDED NEEDS	16,600,147	20,349,855	16,556,425	(3,793,430.00)
ADULT/CONTINUING ED	-	-	-	0.00
SUPPORTING SERVICES:				
PUPIL SUPPORT	7,092,288	10,312,262	7,403,713	(2,908,549.00)
INSTRUCTIONAL STAFF SUPPORT	5,260,528	8,510,162	6,281,556	(2,228,606.00)
GENERAL/CENTRAL ADMINISTRATION	1,146,536	1,178,454	1,206,734	28,280.00
SCHOOL BLDG LEVEL SUPPORT	5,617,498	6,139,227	6,090,218	(49,009.00)
BUSINESS SERVICES	1,932,132	1,484,013	1,484,912	899.00
BUILDING SERVICES	11,403,150	12,078,900	11,201,895	(877,005.00)
TRANSPORTATION SERVICES	5,039,376	5,717,853	5,428,809	(289,044.00)
OTHER CENTRAL SUPPORT	3,528,234	5,039,248	4,379,287	(659,961.00)
MISCELLANEOUS SUPPORT (MOSTLY ATHLETICS)	1,834,390	1,694,144	1,483,484	(210,660.00)
COMMUNITY SERVICES:				
TOTAL COMMUNITY SERVICES	299,016	645,530	448,874	(196,656.00)
FACILITIES ACQUISITION, CONSTRUCTION, ETC.				
TOTAL BOND EXPENDITURES	34,403,412	11,980,448	4,793,739	
TOTAL EXPENDITURES	**132,526,763**	**134,111,515**	**106,623,451**	(27,488,064.00)
OUTGOING TRANSFERS	1,475,446	12,335,926	1,252,661	(11,083,265.00)
TOTAL EXPENDITURES & TRANSFERS	**134,002,209**	**146,447,441**	**107,876,112**	
NET CHANGE IN FUND BALANCE	(35,203,227)	(22,144,313)	781,997	22,926,310.00
FUND BALANCE - JULY 1	67,496,919	32,293,692	10,149,379	(22,144,313.00)
JUNE 30/CURRENT/ PROJECTED FUND BALANCE	**$ 32,293,692**	**$ 10,149,379**	**$ 10,931,376**	
% of General Fund Expenditures	**24.10%**	**6.93%**	**10.13%**	
Reserved for Bond 2020 Expenditures			-	

FOOD SERVICE FUND
DETAIL BUDGET PROJECTION

	ACTUAL 2024-25	PROPOSED 2025-26 FINAL BUDGET	PROPOSED 2026-27 ORIGINAL BUDGET	CHANGE FROM PREVIOUS ADOPTION
REVENUES/ INCOMING TRANSFERS:				
LOCAL SOURCES	$ 60,539	$ 41,454	$ 45,000	3,546.00
STATE SOURCES	179,542	161,650	161,650	0.00
FEDERAL SOURCES	5,142,560	5,306,226	5,400,000	93,774.00
INTERMEDIATE SOURCES	-	-	-	0.00
TOTAL REVENUES	**5,382,641**	**5,509,330**	**5,606,650**	
INCOMING TRANSFERS	457,204	1,000,000	250,000	(750,000.00)
TOTAL REVENUES AND TRANSFERS	**5,839,845**	**6,509,330**	**5,856,650**	
EXPENDITURES:				
SALARIES	1,821,990	2,136,103	1,886,103	(250,000.00)
BENEFITS	817,680	910,184	810,184	(100,000.00)
PURCHASED SERVICES	15,596	19,402	19,402	0.00
REPAIRS AND MAINTENANCE	23,177	22,010	22,010	0.00
SUPPLIES AND MATERIAL	3,068,485	3,316,218	3,013,616	(302,602.00)
CAPITAL OUTLAY	81,607	62,055	62,055	0.00
		31,500	31,500	
MISCELLANEOUS EXPENDITURES	11,310	11,780	11,780	0.00
TOTAL EXPENDITURES	**5,839,845**	**6,509,252**	**5,856,650**	
OUTGOING TRANSFERS	-	-	-	0.00
TOTAL EXPENDITURES & TRANSFERS	**5,839,845**	**6,509,252**	**5,856,650**	
NET CHANGE IN FUND BALANCE	-	78	-	(78.00)
FUND BALANCE - JULY 1	-	-	-	0.00
JUNE 30/CURRENT/ PROJECTED FUND BALANCE	**$ -**	**$ 78**	**$ -**	

DEBT SERVICE FUND
DETAIL BUDGET PROJECTION

	ACTUAL 2024-25	PROPOSED 2025-2026 FINAL BUDGET	PROPOSED 2025-2026 ORIGINAL BUDGET	CHANGE FROM PREVIOUS ADOPTION
REVENUES/ INCOMING TRANSFERS:				
DEBT SERVICE PAYMENTS	$ 8,709,110	$ 8,916,180	$ 8,500,000	(416,180.00)
EARNINGS ON INVESTMENTS	-	-	-	0.00
		-	-	0.00
TOTAL REVENUES	**8,709,110**	**8,916,180**	**8,500,000**	
INCOMING TRANSFERS	-	-	-	0.00
TOTAL REVENUES AND TRANSFERS	**8,709,110**	**8,916,180**	**8,500,000**	
EXPENDITURES:				
BOND PAYMENTS - 2024 REFUNDING (35)	1,089,600	1,101,600	1,111,500	9,900.00
BOND PAYMENTS - 2026 REFUNDING (36)	1,512,000	1,237,625	1,417,000	179,375.00
BOND PAYMENTS- 2017 REFUNDING (37)	1,134,250	1,112,250	1,123,750	11,500.00
BOND PAYMENTS- 2021 DEBT SERVICE (38)	4,993,551	5,027,150	5,021,700	(5,450.00)
TOTAL EXPENDITURES	**8,729,401**	**8,478,625**	**8,673,950**	
OUTGOING TRANSFERS	-	-	-	0.00
TOTAL EXPENDITURES & TRANSFERS	**8,729,401**	**8,478,625**	**8,673,950**	
NET CHANGE IN FUND BALANCE	(20,291)	437,555	(173,950)	(611,505.00)
FUND BALANCE - JULY 1	919,398	899,107	1,336,662	437,555.00
JUNE 30/CURRENT/ PROJECTED FUND BALANCE	**$ 899,107**	**$ 1,336,662**	**$ 1,162,712**	

CAPITAL PROJECT FUND
DETAIL BUDGET PROJECTION

	ACTUAL 2024-25	PROPOSED 2025-26 FINAL BUDGET	PROPOSED 2026-27 ORIGINAL BUDGET	CHANGE FROM PREVIOUS ADOPTION
REVENUES/ INCOMING TRANSFERS:				
LOCAL SOURCES	$ -	$ -	$ -	
INTEREST ON INVESTMENTS	-	-	-	0.00
TOTAL REVENUES	**-**	**-**	**-**	
TRANSFER FOR CAPITAL PROJECTS	375,000	375,000	375,000	0.00
TOTAL REVENUES AND TRANSFERS	**375,000**	**375,000**	**375,000**	
EXPENDITURES:				
CAPITAL PROJECT EXPENDITURES	373,181	375,000	375,000	0.00
BOND PROJECT EXPENDITURES	-	-	-	0.00
TOTAL EXPENDITURES	**373,181**	**375,000**	**375,000**	
OUTGOING TRANSFERS	-	-	-	0.00
TOTAL EXPENDITURES & TRANSFERS	**373,181**	**375,000**	**375,000**	
NET CHANGE IN FUND BALANCE	1,819	-	-	0.00
FUND BALANCE - JULY 1	-	1,819	1,819	0.00
JUNE 30/CURRENT/ PROJECTED FUND BALANCE	**$ 1,819**	**$ 1,819**	**$ 1,819**	

TRUST AND AGENCY
DETAIL BUDGET PROJECTION

	ACTUAL 2024-25	PROPOSED 2025-26 FINAL BUDGET	PROPOSED 2025-26 ORIGINAL BUDGET	CHANGE FROM PREVIOUS ADOPTION
REVENUES/ INCOMING TRANSFERS:				
LOCAL SOURCES	$ 641,300	$ 600,000	$ 600,000	0.00
	-	-	-	0.00
TOTAL REVENUES	**641,300**	**600,000**	**600,000**	
INCOMING TRANSFERS	-	-	-	0.00
TOTAL REVENUES AND TRANSFERS	**641,300**	**600,000**	**600,000**	
EXPENDITURES:				
STUDENT ACTIVITY EXPENDITURES	678,149	600,000	600,000	0.00
	-	-	-	0.00
TOTAL EXPENDITURES	**678,149**	**600,000**	**600,000**	
OUTGOING TRANSFERS	-	-	-	0.00
TOTAL EXPENDITURES & TRANSFERS	**678,149**	**600,000**	**600,000**	
NET CHANGE IN FUND BALANCE	(36,849)	-	-	0.00
FUND BALANCE - JULY 1	504,062	467,213	467,213	0.00
JUNE 30/CURRENT/ PROJECTED FUND BALANCE	**$ 467,213**	**$ 467,213**	**$ 467,213**	