

SCHOOL DISTRICT OF THE CITY OF SAGINAW
CITY OF SAGINAW



PROPOSED FINAL BUDGET- ALL FUNDS
2025-2026 FISCAL YEAR

June 3, 2026

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

**GENERAL FUND BUDGET
DETAIL BUDGET PROJECTION**

	ACTUAL 2024-25	2025-26 REVISED BUDGET	PROPOSED 2025-26 FINAL BUDGET	CHANGE FROM PREVIOUS ADOPTION
REVENUES/ INCOMING TRANSFERS:				
LOCAL SOURCES	\$ 11,630,546	\$ 11,033,575	\$ 11,097,527	63,952.00
STATE SOURCES	52,319,691	50,552,046	50,799,231	247,185.00
FEDERAL SOURCES	23,236	20,000	20,000	0.00
INTERMEDIATE SOURCES	1,014,481	795,000	999,125	204,125.00
TOTAL REVENUES	64,987,954	62,400,621	62,915,883	
INCOMING TRANSFERS	643,242	898,314	960,926	62,612.00
TOTAL REVENUES AND TRANSFERS	65,631,196	63,298,935	63,876,809	
EXPENDITURES/OUTGOING TRANSFERS:				
INSTRUCTIONAL				
BASIC NEEDS	31,118,285	37,146,416	36,387,241	(759,175.00)
ADDED NEEDS	5,685,460	6,366,186	6,091,260	(274,926.00)
ADULT/CONTINUING ED		-	-	0.00
SUPPORTING SERVICES:				
PUPIL SUPPORT	1,872,718	2,439,780	1,449,256	(990,524.00)
INSTRUCTIONAL STAFF SUPPORT	1,736,861	1,952,003	1,916,472	(35,531.00)
GENERAL/CENTRAL ADMINISTRATION	1,146,536	1,177,710	1,176,640	(1,070.00)
SCHOOL BLDG LEVEL SUPPORT	5,088,822	5,362,687	5,337,118	(25,569.00)
BUSINESS SERVICES	1,855,033	1,578,326	1,370,267	(208,059.00)
BUILDING SERVICES	7,987,842	8,926,485	9,231,210	304,725.00
TRANSPORTATION SERVICES	4,254,300	4,321,149	4,298,899	(22,250.00)
OTHER CENTRAL SUPPORT	3,096,331	3,824,690	3,803,713	(20,977.00)
MISCELLANEOUS SUPPORT (MOSTLY ATHLETICS)	1,834,390	1,544,624	1,547,590	2,966.00
COMMUNITY SERVICES:				
TOTAL COMMUNITY SERVICES	4,526	3,614	1,750	(1,864.00)
FACILITIES ACQUISITION, CONSTRUCTION, ETC.				
FACILITY RELATED EXPENDITURES	759,365	765,000	765,838	838.00
TOTAL EXPENDITURES	66,440,469	75,408,670	73,377,254	
OUTGOING TRANSFERS	832,204	7,025,000	11,375,000	4,350,000.00
TOTAL EXPENDITURES & TRANSFERS	67,272,673	82,433,670	84,752,254	
NET CHANGE IN FUND BALANCE	(1,641,477)	(19,134,735)	(20,875,445)	(1,740,710.00)
FUND BALANCE - JULY 1	28,307,706	26,666,229	26,666,229	0.00
JUNE 30/CURRENT/ PROJECTED FUND BALANCE	\$ 26,666,229	\$ 7,531,494	\$ 5,790,784	
% of General Fund Expenditures	39.64%	9.14%	6.83%	

**GRANT FUND BUDGET
DETAIL BUDGET PROJECTION**

	ACTUAL 2024-25	2025-26 REVISED BUDGET	PROPOSED 2025-26 FINAL BUDGET	CHANGE FROM PREVIOUS ADOPTION
REVENUES/ INCOMING TRANSFERS:				
LOCAL SOURCES	\$ 69,900	\$ 193,846	\$ 251,092	57,246.00
STATE SOURCES	12,598,081	20,267,937	23,095,040	2,827,103.00
FEDERAL SOURCES	15,061,146	18,879,745	21,858,266	2,978,521.00
INTERMEDIATE SOURCES	-	-	-	0.00
TOTAL REVENUES	27,729,127	39,341,528	45,204,398	
INCOMING TRANSFERS	-	-	-	0.00
TOTAL REVENUES AND TRANSFERS	27,729,127	39,341,528	45,204,398	
EXPENDITURES/OUTGOING TRANSFERS:				
INSTRUCTIONAL				
BASIC NEEDS	7,251,771	10,363,092	12,594,178	2,231,086.00
ADDED NEEDS	7,121,245	10,199,148	10,371,000	171,852.00
ADULT/CONTINUING ED	-	-	-	0.00
SUPPORTING SERVICES:				
PUPIL SUPPORT	5,213,479	7,521,944	8,858,570	1,336,626.00
INSTRUCTIONAL STAFF SUPPORT	3,335,976	5,094,091	6,222,872	1,128,781.00
GENERAL/CENTRAL ADMINISTRATION	-	-	1,814	1,814.00
SCHOOL BLDG LEVEL SUPPORT	-	220,701	261,795	41,094.00
BUSINESS SERVICES	77,099	106,726	113,746	7,020.00
BUILDING SERVICES	2,863,767	2,387,775	2,474,564	86,789.00
TRANSPORTATION SERVICES	745,116	1,053,283	1,365,678	312,395.00
OTHER CENTRAL SUPPORT	430,280	1,000,200	1,233,242	233,042.00
MISCELLANEOUS SUPPORT (MOSTLY ATHLETICS)	-	47,395	146,554	99,159.00
COMMUNITY SERVICES:				
TOTAL COMMUNITY SERVICES	294,490	534,249	643,780	109,531.00
FACILITIES ACQUISITION, CONSTRUCTION, ETC.				
GROUNDS IMPROVEMENT	-	189,610	189,610	0.00
TOTAL EXPENDITURES	27,333,223	38,718,214	44,477,403	
OUTGOING TRANSFERS	395,904	623,314	726,995	103,681.00
TOTAL EXPENDITURES & TRANSFERS	27,729,127	39,341,528	45,204,398	
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	2025-26 ORIGINAL BUDGET	PROPOSED 2025-26 FINAL BUDGET	CHANGE FROM PREVIOUS ADOPTION
REVENUES/ INCOMING TRANSFERS:				
LOCAL SOURCES	\$ -	\$ -	\$ 30,000	30,000.00
STATE SOURCES	315,959	315,000	410,633	95,633.00
FEDERAL SOURCES	-	-	-	0.00
INTERMEDIATE SOURCES	4,607,036	4,750,000	4,781,288	31,288.00
TOTAL REVENUES	4,922,995	5,065,000	5,221,921	
INCOMING TRANSFERS	-	-	-	0.00
TOTAL REVENUES AND TRANSFERS	4,922,995	5,065,000	5,221,921	
EXPENDITURES/OUTGOING TRANSFERS:				
INSTRUCTIONAL				
BASIC NEEDS	-	-	-	0.00
ADDED NEEDS	3,793,442	3,793,442	3,887,595	94,153.00
ADULT/CONTINUING ED	-	-	-	0.00
SUPPORTING SERVICES:				
PUPIL SUPPORT	6,091	6,092	4,436	(1,656.00)
INSTRUCTIONAL STAFF SUPPORT	187,691	187,691	370,818	183,127.00
GENERAL/CENTRAL ADMINISTRATION	-	-	-	0.00
SCHOOL BLDG LEVEL SUPPORT	528,676	528,676	540,314	11,638.00
BUSINESS SERVICES	-	-	-	0.00
BUILDING SERVICES	345,781	345,781	373,126	27,345.00
TRANSPORTATION SERVICES	39,960	39,960	53,276	13,316.00
OTHER CENTRAL SUPPORT	1,623	1,623	2,293	670.00
MISCELLANEOUS SUPPORT (MOSTLY ATHLETICS)	-	-	-	0.00
COMMUNITY SERVICES:				
TOTAL COMMUNITY SERVICES	-	-	-	0.00
FACILITIES ACQUISITION, CONSTRUCTION, ETC.				
CAPITAL EXPENDITURES	-	-	25,000	25,000.00
TOTAL EXPENDITURES	4,903,264	4,903,265	5,256,858	
OUTGOING TRANSFERS	247,338	247,338	233,931	(13,407.00)
TOTAL EXPENDITURES & TRANSFERS	5,150,602	5,150,603	5,490,789	
NET CHANGE IN FUND BALANCE	(227,607)	(85,603)	(268,868)	(183,265.00)
FUND BALANCE - JULY 1	970,850	743,243	743,243	0.00
JUNE 30/CURRENT/ PROJECTED FUND BALANCE	\$ 743,243	\$ 657,640	\$ 474,375	
% of General Fund Expenditures	14.43%	12.77%	8.64%	

**RESERVED BOND FUND BUDGET
DETAIL BUDGET PROJECTION**

	ACTUAL 2024-25	2025-2026 ORIGINAL BUDGET	PROPOSED 2025-26 FINAL 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	-	2,500,000	10,000,000	7,500,000.00
TOTAL REVENUES AND TRANSFERS	515,664	2,500,000	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	5,469,723	11,000,000	5,530,277.00
TOTAL EXPENDITURES	33,849,807	5,469,723	11,000,000	
OUTGOING TRANSFERS	-	-	-	0.00
TOTAL EXPENDITURES & TRANSFERS	33,849,807	5,469,723	11,000,000	
NET CHANGE IN FUND BALANCE	(33,334,143)	(2,969,723)	(1,000,000)	
FUND BALANCE - JULY 1	38,218,363	4,884,220	4,884,220	0.00
JUNE 30/CURRENT/ PROJECTED FUND BALANCE	\$ 4,884,220	\$ 1,914,497	\$ 3,884,220	

**AUDIT GENERAL FUND- GENERAL, GRANT, VOC ED, AND BOND RESERVED COMBINED
DETAIL BUDGET PROJECTION**

	ACTUAL 2024-25	2025-26 REVISED BUDGET	PROPOSED 2025-26 FINAL BUDGET	CHANGE FROM PREVIOUS ADOPTION
REVENUES/ INCOMING TRANSFERS:				
LOCAL SOURCES	\$ 11,806,337	\$ 11,227,421	\$ 11,378,619	151,198.00
STATE SOURCES	65,643,504	71,134,983	74,304,904	3,169,921.00
FEDERAL SOURCES	15,084,382	18,899,745	21,878,266	2,978,521.00
INTERMEDIATE SOURCES	5,621,517	5,545,000	5,780,413	235,413.00
TOTAL REVENUES	98,155,740	106,807,149	113,342,202	
INCOMING TRANSFERS	643,242	3,398,314	10,960,926	7,562,612.00
TOTAL REVENUES AND TRANSFERS	98,798,982	110,205,463	124,303,128	
EXPENDITURES/OUTGOING TRANSFERS:				
INSTRUCTIONAL				
BASIC NEEDS	38,370,056	47,509,508	48,981,419	1,471,911.00
ADDED NEEDS	16,600,147	20,358,776	20,349,855	(8,921.00)
ADULT/CONTINUING ED	-	-	-	0.00
SUPPORTING SERVICES:				
PUPIL SUPPORT	7,092,288	9,967,816	10,312,262	344,446.00
INSTRUCTIONAL STAFF SUPPORT	5,260,528	7,233,785	8,510,162	1,276,377.00
GENERAL/CENTRAL ADMINISTRATION	1,146,536	1,177,710	1,178,454	744.00
SCHOOL BLDG LEVEL SUPPORT	5,617,498	6,112,064	6,139,227	27,163.00
BUSINESS SERVICES	1,932,132	1,685,052	1,484,013	(201,039.00)
BUILDING SERVICES	11,403,150	11,660,041	12,078,900	418,859.00
TRANSPORTATION SERVICES	5,039,376	5,414,392	5,717,853	303,461.00
OTHER CENTRAL SUPPORT	3,528,234	4,826,513	5,039,248	212,735.00
MISCELLANEOUS SUPPORT (MOSTLY ATHLETICS)	1,834,390	1,592,019	1,694,144	102,125.00
COMMUNITY SERVICES:				
TOTAL COMMUNITY SERVICES	299,016	537,863	645,530	107,667.00
FACILITIES ACQUISITION, CONSTRUCTION, ETC.				
TOTAL BOND EXPENDITURES	34,403,412	6,424,333	11,980,448	
TOTAL EXPENDITURES	132,526,763	124,499,872	134,111,515	9,611,643.00
OUTGOING TRANSFERS	1,475,446	7,895,652	12,335,926	4,440,274.00
TOTAL EXPENDITURES & TRANSFERS	134,002,209	132,395,524	146,447,441	
NET CHANGE IN FUND BALANCE	(35,203,227)	(22,190,061)	(22,144,313)	45,748.00
FUND BALANCE - JULY 1	67,496,919	32,293,692	32,293,692	0.00
JUNE 30/CURRENT/ PROJECTED FUND BALANCE	\$ 32,293,692	\$ 10,103,631	\$ 10,149,379	
% of General Fund Expenditures	24.10%	7.63%	6.93%	
Reserved for Bond 2020 Expenditures			3,884,220.00	

**FOOD SERVICE FUND
DETAIL BUDGET PROJECTION**

	ACTUAL 2024-25	2025-26 ORIGINAL BUDGET	PROPOSED 2025-26 FINAL BUDGET	CHANGE FROM PREVIOUS ADOPTION
REVENUES/ INCOMING TRANSFERS:				
LOCAL SOURCES	\$ 60,539	\$ 35,000	\$ 41,454	6,454.00
STATE SOURCES	179,542	150,000	161,650	11,650.00
FEDERAL SOURCES	5,142,560	5,500,000	5,306,226	(193,774.00)
INTERMEDIATE SOURCES	-	-	-	0.00
TOTAL REVENUES	5,382,641	5,685,000	5,509,330	
INCOMING TRANSFERS	457,204	75,834	1,000,000	924,166.00
TOTAL REVENUES AND TRANSFERS	5,839,845	5,760,834	6,509,330	
EXPENDITURES:				
SALARIES	1,821,990	1,850,000	2,136,103	286,103.00
BENEFITS	817,680	1,250,000	910,184	(339,816.00)
PURCHASED SERVICES	15,596	25,000	19,402	(5,598.00)
REPAIRS AND MAINTENANCE	23,177	50,000	22,010	(27,990.00)
SUPPLIES AND MATERIAL	3,068,482	2,600,000	3,316,218	716,218.00
CAPITAL OUTLAY	81,607	75,000	62,055	(12,945.00)
			31,500	
MISCELLANEOUS EXPENDITURES	11,310	25,000	11,780	(13,220.00)
TOTAL EXPENDITURES	5,839,842	5,875,000	6,509,252	
OUTGOING TRANSFERS	-	-	-	0.00
TOTAL EXPENDITURES & TRANSFERS	5,839,842	5,875,000	6,509,252	
NET CHANGE IN FUND BALANCE	3	(114,166)	78	114,244.00
FUND BALANCE - JULY 1	-	-	3	3.00
JUNE 30/CURRENT/ PROJECTED FUND BALANCE	\$ 3	\$ (114,166)	\$ 81	

**DEBT SERVICE FUND
DETAIL BUDGET PROJECTION**

	ACTUAL 2024-25	2025-2026 ORIGINAL BUDGET	PROPOSED 2025-2026 FINAL BUDGET	CHANGE FROM PREVIOUS ADOPTION
REVENUES/ INCOMING TRANSFERS:				
DEBT SERVICE PAYMENTS	\$ 8,709,110	\$ 8,750,000	\$ 8,916,180	166,180.00
EARNINGS ON INVESTMENTS	-	-	-	0.00
				0.00
TOTAL REVENUES	8,709,110	8,750,000	8,916,180	
INCOMING TRANSFERS	-	-	-	0.00
TOTAL REVENUES AND TRANSFERS	8,709,110	8,750,000	8,916,180	
EXPENDITURES:				
BOND PAYMENTS - 2024 REFUNDING (35)	1,089,600	1,101,750	1,101,600	(150.00)
BOND PAYMENTS - 2016 REFUNDING (36)	1,512,000	1,524,500	1,237,625	(286,875.00)
BOND PAYMENTS- 2017 REFUNDING (37)	1,134,250	1,112,250	1,112,250	0.00
BOND PAYMENTS- 2021 DEBT SERVICE (38)	4,993,551	5,027,150	5,027,150	0.00
TOTAL EXPENDITURES	8,729,401	8,765,650	8,478,625	
OUTGOING TRANSFERS	-	-	-	0.00
TOTAL EXPENDITURES & TRANSFERS	8,729,401	8,765,650	8,478,625	
NET CHANGE IN FUND BALANCE	(20,291)	(15,650)	437,555	453,205.00
FUND BALANCE - JULY 1	919,398	899,107	899,107	0.00
JUNE 30/CURRENT/ PROJECTED FUND BALANCE	\$ 899,107	\$ 883,457	\$ 1,336,662	

**CAPITAL PROJECT FUND
DETAIL BUDGET PROJECTION**

	ACTUAL 2024-25	2025-2026 ORIGINAL BUDGET	PROPOSED 2025-26 FINAL 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 2024-2025	2025-2026 ORIGINAL BUDGET	PROPOSED 2025-26 FINAL 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	