BANGOR TOWNSHIP SCHOOLS

PUBLIC HEARING FOR PROPOSED 2026-27 INITIAL BUDGET

JUNE 22, 2026

Edison Administration Building
3359 E. Midland Road | Bay City, MI 48706
PH: 989.684.8121 FAX: 989.684.6000 www.bangorschools.org

GENERAL FUND

July Proposed

		2024-25 Audited	2025-26 June Final	2026-27 July Proposed	INCREASE/ DECREASE
REVENUE					
LOCAL	$	3,952,925	3,960,096	4,228,010	267,914
STATE	$	30,958,437	32,286,853	31,468,604	(818,249)
FEDERAL	$	2,477,985	669,276	621,854	(47,422)
OTHER		290,730	132,392	259,980	127,588
TRANSFERS	$	120,000	129,500	130,000	500
TOTAL REVENUE	**$**	**37,800,077**	**37,178,117.00**	**36,708,448.00**	(469,669)
EXPENDITURES					
INSTRUCTION					
Basic Programs	$	15,501,847	16,431,583	17,057,909	626,326
Added Needs	$	2,797,399	2,962,976	3,115,077	152,101
SUPPORT SERVICES					
Pupil Support	$	1,944,638	2,131,191	2,154,043	22,852
Instructional Support	$	1,119,604	1,151,163	1,586,120	434,957
General Administration	$	599,749	982,342	751,010	(231,332)
School Administration	$	1,882,485	1,947,966	2,028,940	80,974
Business Services	$	642,689	825,006	864,350	39,344
Operation and Maintenance	$	5,840,562	3,926,192	4,288,027	361,835
Transportation Services	$	1,774,323	1,783,356	1,865,016	81,660
Central Services	$	1,170,245	1,456,807	1,460,305	3,498
Student Activities	$	124,755	108,167	138,228	30,061
Community Services	$	68,812	95,969	58,256	(37,713)
Architecture & Engineering Ser.	$	685,223	822,216	470,000	(352,216)
Athletics	$	737,650	819,639	850,438	30,799
Transfers	$	2,785,096	1,700,000	-	(1,700,000)
TOTAL EXPENDITURES	**$**	**37,675,077**	**37,144,573**	**36,687,719**	(456,854)
EXCESS (DEFICIT) REVENUE	**$**	**50,000**	**33,544**	**20,729**	
FUND BALANCE, July 1	**$**	**7,549,851**	**7,599,851**	**7,633,395**	
FUND BALANCE, JUNE 30	**$**	**7,599,851**	**7,633,395**	**7,654,124**	
		20.17%	20.55%	20.86%	

SPECIAL REVENUE FUNDS

July Proposed

FOOD SERVICE		2024-25 Audited	2025-26 June Final	2026-27 July Proposed	INCREASE/ DECREASE
REVENUE					
LOCAL	$	39,818	56,008	60,000	3,992
STATE	$	396,109	386,114	388,015	1,901
FEDERAL	$	1,489,932	1,629,900	1,629,000	(900)
TOTAL REVENUE	**$**	**1,925,859**	**2,072,022**	**2,077,015**	
EXPENDITURES					
SALARIES & BENEFITS	$	744,670	835,448	874,685	39,237
PURCHASED SERVICES	$	79,538	73,136	86,700	13,564
SUPPLIES & MATERIALS	$	793,255	869,500	899,800	30,300
CAPITAL OUTLAY	$	118,975	198,807	85,000	(113,807)
DUES AND MISCELLANEOUS	$	14,454	11,800	18,000	6,200
TRANSFERS TO GENERAL FUND	$	120,000	129,500	130,000	500
TOTAL EXPENDITURES	**$**	**1,870,893**	**2,118,191**	**2,094,185**	
EXCESS (DEFICIT) REVENUE	**$**	**54,966**	**(46,169)**	**(17,170)**	28,999
FUND BALANCE, July 1	**$**	**714,918**	**769,884**	**723,715**	
FUND BALANCE, JUNE 30	**$**	**769,884**	**723,715**	**706,545**	

SPECIAL REVENUE FUNDS

July Proposed

STUDENT ACTIVITIES		2024-25 Audited	2025-26 June Final	2026-27 July Proposed	INCREASE/ DECREASE
REVENUE					
LOCAL-FUNDRAISING	$	617,517	584,580	651,100	66,520
TOTAL REVENUE	**$**	**617,517**	**584,580**	**651,100**	
EXPENDITURES					
EXPENSES	$	539,639	729,362	651,500	(77,862)
TOTAL EXPENDITURES	$	539,639	729,362	651,500	
EXCESS (DEFICIT) REVENUE	**$**	**77,878**	**(144,782)**	**(400)**	144,382
FUND BALANCE, July 1	**$**	**479,981**	**120,000**	**-24,782**	
FUND BALANCE, JUNE 30	**$**	**557,859**	**-24,782**	**-25,182**	

SPECIAL REVENUE FUNDS

July Proposed

COMMUNITY SERVICE		2024-25 Audited	2025-2026 June Final	2026-27 July Proposed	INCREASE/ DECREASE
REVENUE					
LOCAL-PARTICIPATION FEES	$	24,033	42,830	42,830	0
LOCAL-CARE OF CHILDREN	$	207,069	350,000	370,000	20,000
FEDERAL REVENUE	$	10,875	0	0	0
TOTAL REVENUE	**$**	**241,977**	**392,830**	**412,830**	
EXPENDITURES					
COMMUNITY RECREATION	$	20,730	42,998	45,765	2,767
CARE OF CHILDREN	$	268,906	350,093	351,580	1,487
CAPITAL OUTLAY	$	0	0	10,000	10,000
TOTAL EXPENDITURES	$	289,636	393,091	407,345	
EXCESS (DEFICIT) REVENUE	**$**	**(47,659)**	**(261)**	**5,485**	5,746
FUND BALANCE, July 1	**$**	**248,295**	**200,636**	**200,375**	
FUND BALANCE, JUNE 30	**$**	**200,636**	**200,375**	**205,860**	

CAPITAL PROJECTS FUND

July Proposed

2023 BOND		2024-25 Audited	2025-26 June Final	2026-27 July Proposed	INCREASE/ DECREASE
REVENUE					
LOCAL	$	424,402	320,000	200,000	(120,000)
TRANSFERS		-	-	-	0
TOTAL REVENUE	**$**	**424,402**	**320,000**	**200,000**	
EXPENDITURES					
BUILDING CONSTRUCTION	$	7,158,006	5,236,245	500,000	(4,736,245)
CAPITAL OUTLAY	$	-	680,316	1,600,000	919,684
TOTAL EXPENDITURES	$	7,158,006	5,916,561	2,100,000	
EXCESS (DEFICIT) REVENUE	**$**	**(6,733,604)**	**(5,596,561)**	**(1,900,000)**	3,696,561
FUND BALANCE, July 1	**$**	**18,355,585**	**11,621,981**	**6,025,420**	(5,596,561)
FUND BALANCE, JUNE 30	**$**	**11,621,981**	**6,025,420**	**4,125,420**	

CAPITAL PROJECTS FUND

July Proposed

2026 BOND		2024-25 Audited	2025-26 June Final	2026-27 July Proposed	INCREASE/ DECREASE
REVENUE					
LOCAL	$	-	60,000	250,000	190,000
TRANSFERS		-	13,148,781	-	(13,148,781)
TOTAL REVENUE	**$**	**0**	**13,208,781**	**250,000**	
EXPENDITURES					
BUILDING CONSTRUCTION	$	-	600,000	5,600,000	5,000,000
CAPITAL OUTLAY	$	-	-	-	0
FEES	$	-	113,000	-	(113,000)
TOTAL EXPENDITURES	$	-	713,000	5,600,000	
EXCESS (DEFICIT) REVENUE	**$**	**0**	**12,495,781**	**(5,350,000)**	(17,845,781)
FUND BALANCE, July 1	**$**	**0**	**0**	**12,495,781**	
FUND BALANCE, JUNE 30	**$**	**0**	**12,495,781**	**7,145,781**	

CAPITAL PROJECTS FUND

July Proposed

DISTRICT-FUNDED		2024-25 Audited	2025-26 June Final	2026-27 July Proposed	INCREASE/ DECREASE
REVENUE					
LOCAL	$	2,785,096	1,700,000	0	(1,700,000)
TOTAL REVENUE	**$**	**2,785,096**	**1,700,000**	**0**	
EXPENDITURES					
CAPITAL OUTLAY	$	3,376,620	1,100,000	-	(1,100,000)
BUILDING CONSTRUCTION	$	115,550	409,991	400,000	(9,991)
TOTAL EXPENDITURES	**$**	**3,492,170**	**1,509,991**	**400,000**	
EXCESS (DEFICIT) REVENUE	**$**	**(707,074)**	**190,009**	**(400,000)**	(590,009)
FUND BALANCE, July 1	**$**	**4,420,680**	**3,713,606**	**3,903,615**	
FUND BALANCE, JUNE 30	**$**	**3,713,606**	**3,903,615**	**3,503,615**	

DEBT RETIREMENT FUNDS

July Proposed

Debt Includes:		2024-25 Audited *2016 & 2023*	2025-26 June Final *2023*	2026-27 July Proposed *2023 & 2026*	INCREASE/ DECREASE
REVENUE					
LOCAL	$	1,615,586	1,719,700	1,754,961	35,261
TRANSFER / OTHER	$	51,001	53,486	55,000	1,514
TOTAL REVENUE	**$**	**1,666,587**	**1,773,186**	**1,809,961**	
EXPENDITURES					
DEBT SERVICE - PRINCIPAL	$	640,000	730,000	525,000	(205,000)
INTEREST	$	968,000	936,000	1,467,592	531,592
OTHER	$	500	500	1,000	500
TOTAL EXPENDITURES	$	**1,608,500**	**1,666,500**	**1,993,592**	
EXCESS (DEFICIT) REVENUE	**$**	**58,087**	**106,686**	**-183,631**	(290,317)
FUND BALANCE, July 1	**$**	**267,452**	**325,539**	**432,225**	
FUND BALANCE, JUNE 30	**$**	**325,539**	**432,225**	**248,594**	