Detroit Enterprise Academy

A Resolution of the Board of Directors
2026-27 Amended Budget

RESOLVED, that this resolution shall be the general appropriations act of the Academy for the
Fiscal Year 2026-27

	General	School Services	Total (Memorandum Only)
REVENUE			
State Aid	6,232,438	-	6,232,438
Other State Sources	2,035,219	-	2,035,219
Local Sources	258,750	-	258,750
Federal Grants	635,298	-	635,298
Private Sources	306,326	-	306,326
Contribution from Management Company	205,572	-	205,572
Total Revenues and Transfers	9,673,603	-	9,673,603
EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	3,258,952	-	3,258,952
Added Needs	1,244,323	-	1,244,323
Support Services			
Pupil Services	918,386	-	918,386
Instructional Staff Support	879,233	-	879,233
General Administration	356,701	-	356,701
School Administration	749,859	-	749,859
Business & Internal Services	114,144	-	114,144
Central Services	288,625	-	288,625
Operations & Maintenance	1,697,000	-	1,697,000
Pupil Transportation Services	10,286	-	10,286
Other Support Services	103	-	103
Community Services			
Community Activities	153,932	-	153,932
Welfare Activities	2,060	-	2,060
Total Expenditures	9,673,603	-	9,673,603
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	152,970	-	152,971
CURRENT FUND BALANCE	152,970	-	152,971

Secretary's Certification:
I certify that the foregoing resolution was duly adopted by the Board of Directors at a properly noticed meeting, held on November 5, 2026 where a quorum of the board was present.

Signed By: _____
Dated: November 5, 2026

Detroit Enterprise Academy
2026-27 Amended Budget Detail Comparison to 2026-27 Initial Budget Detail

	2026-27 Initial	2026-27 Amended
General Fund		
REVENUE		
State Aid	6,542,863	6,232,438
Revenue from State Sources	1,623,734	2,035,219
Revenue from Local Sources	273,821	258,750
Restricted-Federal 'Pass thru' Grants - Title I	524,532	355,827
Restricted-Federal 'Pass thru' Grants - Title II	94,816	42,029
Restricted-Federal 'Pass thru' Grants - Title IV	21,419	45,793
IDEA Flowthrough	139,100	138,049
E-Rate (32.004)	53,600	53,600
Revenue from Private Sources	334,866	306,326
Contribution from Management Company	-	205,572
Total Revenue & Other Transactions	**9,608,751**	**9,673,603**
EXPENDITURES		
Basic Instruction		
Salaries & Wages	2,492,613	2,376,556
Payroll Taxes	169,308	165,984
Insurance Benefits	249,393	243,890
Other Benefits	64,613	61,565
Employment Expenses	18,300	20,864
Contracted Services	94,828	88,791
Curricular Tools	123,450	99,381
Student Costs	53,875	54,473
General Supplies	23,100	22,330
Equipment Expense	46,529	62,049
Dues & Subscriptions	11,292	10,920
Board Funds	35,000	35,000
Other	14,444	17,151
Total - Basic Instruction	**3,396,746**	**3,258,952**
Added Needs		
Compensatory Education		
Salaries & Wages	719,395	623,676
Payroll Taxes	46,121	48,911
Insurance Benefits	154,394	178,460
Other Benefits	13,336	13,772
Curricular Tools	89,602	103,795
Student Costs	4,500	-
Equipment Expense	1,500	1,500
Other	25,073	22,393
Subtotal - Compensatory Education	**1,053,921**	**992,506**
Special Education		
Salaries & Wages	265,853	166,574
Payroll Taxes	22,066	13,826
Insurance Benefits	40,496	35,968
Other Benefits	7,365	4,778
Employment Expenses	1,355	1,378
Curricular Tools	3,330	3,855
Equipment Expense	-	1,300
Dues & Subscriptions	-	9,300
Other	30,205	14,839
Subtotal - Special Education	**370,671**	**251,817**
Total - Added Needs	**1,424,592**	**1,244,323**

	2026-27 Initial	2026-27 Amended
Pupil Services		
Health Services	40,623	63,496
Psychological Services	29,717	59,616
Speech Pathology	113,181	152,717
Social Work Services	389,384	477,479
Other (including recess aides)	90,746	165,079
Total - Pupil Services	**663,651**	**918,386**
Instructional Staff Support		
Salaries & Wages	610,972	492,427
Payroll Taxes	45,401	38,686
Insurance Benefits	50,451	60,657
Other Benefits	17,583	14,433
Employment Expenses	27,091	31,278
Contracted Services	146,257	140,222
Curricular Tools	9,850	8,296
General Supplies	250	250
Improvement of Instruction	83,058	75,577
Communication	6,900	6,900
Other	10,198	10,507
Total - Instructional Staff Support	**1,008,010**	**879,233**
General Administration		
Board of Education		
Board of Education Administration	33,624	31,295
Employment Expenses	525	1,200
Professional Services - Audit & Other	8,600	8,600
Professional services - Legal	8,250	8,250
Insurance	13,230	14,180
Subtotal - Board of Education	**64,229**	**63,525**
Executive Administration		
Executive Administration	98,159	106,202
Oversight Fee	196,286	186,973
Subtotal - Executive Administration	**294,445**	**293,176**
Grant Procurement		
Grant Procurement	-	-
Subtotal - Grant Procurement	**-**	**-**
Total - General Administration	**358,674**	**356,701**
School Administration		
Office of the Principal		
Salaries & Wages	236,677	267,215
Payroll Taxes	19,111	22,139
Insurance Benefits	31,700	30,161
Other Benefits	5,529	6,405
Employment Expenses	13,574	18,083
Contracted Services	1,501	1,604
General Supplies	9,300	8,990
Insurance	880	780
Communication	6,000	5,800
Dues & Subscriptions	9,033	4,958
Other	735	69
Subtotal - Office of the Principal	**334,040**	**366,204**
Other School Administration		
Admissions & Other Administrative Support	74,522	71,303
Salaries & Wages	26,564	26,150
Payroll Taxes	2,205	2,170

	2026-27 Initial	2026-27 Amended
Insurance Benefits	743	741
Other Benefits	638	628
Employment Expenses	1,250	650
Marketing	135,935	281,762
Dues & Subscriptions	250	250
Subtotal - Other School Administration	**242,105**	**383,654**
Total - School Administration	**576,145**	**749,859**
Business & Internal Services		
Fiscal Services	116,868	112,050
Internal Distribution Services	2,175	2,093
Total - Business & Internal Services	**119,043**	**114,144**
Central Services		
Planning, Research, and Development	3,016	2,790
Information Services	78,883	75,088
Staff/Personnel Services	166,707	157,652
Data Processing Services	48,380	41,664
Other Central Services	11,904	11,430
Total - Central Services	**308,890**	**288,625**
Operations & Maintenance		
Internal Building Services	17,697	16,305
Safety & Security	78,652	154,435
Insurance	28,900	25,700
Equipment Expense	19,397	19,580
Lease of Building	960,480	960,480
Janitorial Services	213,900	202,800
Building Repairs & Maintenance	182,500	156,000
Utilities	138,900	161,700
Total - Operations & Maintenance	**1,640,426**	**1,697,000**
Pupil Transportation Services		
Student Costs	20,445	9,574
Other	1,153	712
Total - Pupil Transportation Services	**21,598**	**10,286**
Other Support Services		
Pupil Activities		
Student Costs	1,126	91
Other	128	12
Total - Pupil Activities	**1,254**	**103**
Community Services		
Community Activities		
Salaries & Wages	-	47,000
Payroll Taxes	-	3,901
Insurance Benefits	-	7,217
Other Benefits	-	1,128
Contracted Services	80,100	78,000
Student Costs	5,342	16,200
Other	160	486
Total - Community Activities	**85,602**	**153,932**

	2026-27 Initial	2026-27 Amended
Welfare Activities		
Student Costs	4,000	2,000
Other	120	60
Total - Welfare Activities	**4,120**	**2,060**
Outgoing Transfer to School Service Fund	-	-
Total Expenditures & Other Transactions	9,608,751	9,673,603
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	**-**	**-**
Beginning Fund Balance (7/1)	140,065	152,970
Ending Fund Balance	140,065	152,970