

Detroit Enterprise 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

	General	School Services	Total (Memorandum Only)
REVENUE			
State Aid	6,550,000	-	6,550,000
Other State Sources	1,382,444	-	1,382,444
Local Sources	302,840	-	302,840
Federal Grants	687,577	-	687,577
Private Sources	299,612	-	299,612
Total Revenues and Transfers	9,222,473	-	9,222,473
 EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	3,277,480	-	3,277,480
Added Needs	1,310,487	-	1,310,487
Support Services			
Pupil Services	501,404	-	501,404
Instructional Staff Support	889,081	-	889,081
General Administration	407,613	-	407,613
School Administration	686,766	-	686,766
Business & Internal Services	117,863	-	117,863
Central Services	327,447	-	327,447
Operations & Maintenance	1,609,570	-	1,609,570
Pupil Transportation Services	12,394	-	12,394
Community Services			
Community Activities	82,369	-	82,369
Total Expenditures	9,222,473	-	9,222,473
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	140,065	-	140,065
CURRENT FUND BALANCE	140,065	-	140,065

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 4, 2026
where a quorum of the board was present.

Signed By: *Caitlin Lopez*
Dated: June 4, 2026

Detroit Enterprise 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>
General Fund		
REVENUE		
State Aid	6,494,787	6,550,000
Revenue from State Sources	1,305,647	1,382,444
Revenue from Local Sources	235,629	302,840
Restricted-Federal 'Pass thru' Grants - Title I	514,846	453,025
Restricted-Federal 'Pass thru' Grants - Title II	-	67,142
Restricted-Federal 'Pass thru' Grants - Title IV	-	19,944
IDEA Flowthrough	139,100	141,066
E-Rate (32.004)	6,200	6,400
Revenue from Private Sources	351,703	299,612
Contribution from Management Company	30,253	-
Total Revenue & Other Transactions	<u><u>9,078,164</u></u>	<u><u>9,222,473</u></u>
EXPENDITURES		
Basic Instruction		
Salaries & Wages	2,035,886	2,488,532
Payroll Taxes	163,528	146,230
Insurance Benefits	218,723	201,266
Other Benefits	68,141	51,128
Employment Expenses	17,850	26,209
Contracted Services	92,859	93,299
Curricular Tools	120,059	97,496
Student Costs	38,341	29,842
General Supplies	22,350	24,498
Equipment Expense	52,214	65,590
Dues & Subscriptions	10,636	7,688
Board Funds	35,000	11,846
Other	11,292	33,857
Total - Basic Instruction	<u><u>2,886,881</u></u>	<u><u>3,277,480</u></u>
Added Needs		
Compensatory Education		
Salaries & Wages	751,780	629,222
Payroll Taxes	44,889	44,441
Insurance Benefits	135,010	141,405
Other Benefits	12,980	12,559
Curricular Tools	110,177	89,196
Student Costs	-	840
Equipment Expense	1,500	1,491
Other	29,389	11,374
Subtotal - Compensatory Education	<u><u>1,085,726</u></u>	<u><u>930,526</u></u>

	2025-26 Amended	2025-26 Final Amended
Special Education		
Salaries & Wages	279,016	276,808
Payroll Taxes	23,158	20,131
Insurance Benefits	56,545	43,298
Other Benefits	7,661	9,693
Employment Expenses	1,487	876
Contracted Services	1,325	330
Curricular Tools	1,870	3,163
Equipment Expense	365	745
Dues & Subscriptions	2,500	3,130
Other	35,224	21,787
Subtotal - Special Education	409,151	379,961
Total - Added Needs	1,494,877	1,310,487
Pupil Services		
Health Services	42,491	21,052
Psychological Services	58,177	55,421
Speech Pathology	117,719	15,214
Social Work Services	360,480	337,665
Other (including recess aides)	85,536	72,052
Total - Pupil Services	664,403	501,404
Instructional Staff Support		
Salaries & Wages	539,561	503,735
Payroll Taxes	43,342	37,904
Insurance Benefits	60,971	47,001
Other Benefits	18,292	16,212
Employment Expenses	39,983	21,567
Contracted Services	141,191	139,798
Curricular Tools	10,750	11,550
General Supplies	250	1,066
Improvement of Instruction	87,007	97,455
Communication	6,900	7,362
Other	5,513	5,431
Total - Instructional Staff Support	953,760	889,081
General Administration		
Board of Education		
Board of Education Administration	32,808	36,748
Employment Expenses	510	10,378
Professional Services - Audit & Other	14,000	24,535
Professional services - Legal	8,250	8,299
Student Costs	-	2,303
General Supplies	-	126
Insurance	12,600	12,358
Equipment Expense	-	800
Subtotal - Board of Education	68,168	95,546
Executive Administration		
Executive Administration	103,177	115,567
Oversight Fee	194,844	196,500
Subtotal - Executive Administration	298,021	312,067
Grant Procurement		
Grant Procurement	-	-
Subtotal - Grant Procurement	-	-
Total - General Administration	366,189	407,613

	<u>2025-26 Amended</u>	<u>2025-26 Final Amended</u>
School Administration		
Office of the Principal		
Salaries & Wages	226,973	205,901
Payroll Taxes	17,796	15,824
Insurance Benefits	29,363	28,212
Other Benefits	5,129	3,759
Employment Expenses	13,330	13,576
Contracted Services	985	1,662
General Supplies	9,000	12,725
Insurance	830	843
Equipment Expense	-	367
Communication	5,850	4,386
Dues & Subscriptions	8,220	10,292
Other	1,438	-
Subtotal - Office of the Principal	<u>318,913</u>	<u>297,547</u>
Other School Administration		
Admissions & Other Administrative Support	66,711	74,721
Salaries & Wages	24,334	24,467
Payroll Taxes	2,020	1,987
Insurance Benefits	735	660
Other Benefits	584	-
Employment Expenses	1,075	1,028
Marketing	225,931	286,155
Dues & Subscriptions	250	201
Subtotal - Other School Administration	<u>321,639</u>	<u>389,219</u>
Total - School Administration	640,552	686,766
Business & Internal Services		
Fiscal Services	102,957	115,320
Internal Distribution Services	2,271	2,543
Total - Business & Internal Services	<u>105,227</u>	<u>117,863</u>
Central Services		
Planning, Research, and Development	2,101	2,353
Information Services	83,629	93,672
Staff/Personnel Services	157,045	175,903
Data Processing Services	33,379	37,387
Other Central Services	12,595	14,107
Miscellaneous	-	4,025
Total - Central Services	<u>288,749</u>	<u>327,447</u>
Operations & Maintenance		
Internal Building Services	16,444	18,419
Safety & Security	67,534	79,889
Insurance	27,570	27,362
Equipment Expense	20,617	21,711
Lease of Building	960,480	960,480
Janitorial Services	207,571	202,000
Building Repairs & Maintenance	133,825	164,800
Utilities	126,000	134,745
Dues & Subscriptions	-	43
Taxes	-	122
Total - Operations & Maintenance	<u>1,560,041</u>	<u>1,609,570</u>

	2025-26 Amended	2025-26 Final Amended
Pupil Transportation Services		
Student Costs	19,338	12,394
Other	1,601	-
Total - Pupil Transportation Services	20,938	12,394
Other Support Services		
Pupil Activities		
Student Costs	7	-
Total - Pupil Activities	7	-
Community Services		
Community Activities		
Employment Expenses	-	367
Contracted Services	78,000	78,000
Student Costs	14,000	3,500
General Supplies	-	370
Other	420	132
Total - Community Activities	92,420	82,369
Welfare Activities		
Student Costs	4,000	-
Other	120	-
Total - Welfare Activities	4,120	-
Outgoing Transfer to School Service Fund	-	-
 Total Expenditures & Other Transactions	 9,078,164	 9,222,473
 Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	 -	 -
 Beginning Fund Balance (7/1)	 140,065	 140,065
Ending Fund Balance	<u>140,065</u>	<u>140,065</u>

	<u>2025-26 Amended</u>	<u>2025-26 Final Amended</u>
School Service Fund		
REVENUE		
Total Food Service Revenue	<u>-</u>	<u>-</u>
Transfer In from General Fund	-	-
Total Revenue and Incoming Transfers	-	-
EXPENDITURES		
Operations & Maintenance		
Total Operations & Maintenance	<u>-</u>	<u>-</u>
Food Services		
Total Food Service Expenditures	<u>-</u>	<u>-</u>
Total Expenditures & Other Transactions	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-
Beginning Fund Balance (7/1)	-	-
Ending Food Service Fund Balance	<u>-</u>	<u>-</u>