

Detroit Enterprise Academy
A Resolution of the Board of Directors
2026-27 Initial 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	6,542,863	-	6,542,863
Other State Sources	1,623,734	-	1,623,734
Local Sources	273,821	-	273,821
Federal Grants	833,468	-	833,468
Private Sources	334,866	-	334,866
Total Revenues and Transfers	9,608,751	-	9,608,751
EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	3,396,746	-	3,396,746
Added Needs	1,424,592	-	1,424,592
Support Services			
Pupil Services	663,651	-	663,651
Instructional Staff Support	1,008,010	-	1,008,010
General Administration	358,674	-	358,674
School Administration	576,145	-	576,145
Business & Internal Services	119,043	-	119,043
Central Services	308,890	-	308,890
Operations & Maintenance	1,640,426	-	1,640,426
Pupil Transportation Services	21,598	-	21,598
Other Support Services	1,254	-	1,254
Community Services			
Community Activities	85,602	-	85,602
Welfare Activities	4,120	-	4,120
Total Expenditures	9,608,751	-	9,608,751
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	140,065	-	140,065
CURRENT FUND BALANCE	140,065	-	140,065

Presidents's Certification:

I certify that the foregoing resolution was duly adopted by the Board of Directors
at a properly noticed meeting, held on May 7, 2026
where a quorum of the board was present.

Signed By: 
Dated: May 7, 2026

Detroit Enterprise Academy
2026-27 Initial Budget Detail Comparison to 2025-26 Amended Budget Detail

	<u>2025-26 Amended</u>	<u>2026-27 Initial</u>
General Fund		
REVENUE		
State Aid	6,494,787	6,542,863
Revenue from State Sources	1,305,647	1,623,734
Revenue from Local Sources	235,629	273,821
Restricted-Federal 'Pass thru' Grants - Title I	514,846	524,532
Restricted-Federal 'Pass thru' Grants - Title II	-	94,816
Restricted-Federal 'Pass thru' Grants - Title IV	-	21,419
IDEA Flowthrough	139,100	139,100
E-Rate (32.004)	6,200	53,600
Revenue from Private Sources	351,703	334,866
Contribution from Management Company	30,253	-
Total Revenue & Other Transactions	<u>9,078,164</u>	<u>9,608,751</u>
EXPENDITURES		
Basic Instruction		
Salaries & Wages	2,035,886	2,492,613
Payroll Taxes	163,528	169,308
Insurance Benefits	218,723	249,393
Other Benefits	68,141	64,613
Employment Expenses	17,850	18,300
Contracted Services	92,859	94,828
Curricular Tools	120,059	123,450
Student Costs	38,341	53,875
General Supplies	22,350	23,100
Equipment Expense	52,214	46,529
Dues & Subscriptions	10,636	11,292
Board Funds	35,000	35,000
Other	11,292	14,444
Total - Basic Instruction	<u>2,886,881</u>	<u>3,396,746</u>
Added Needs		
Compensatory Education		
Salaries & Wages	751,780	719,395
Payroll Taxes	44,889	46,121
Insurance Benefits	135,010	154,394
Other Benefits	12,980	13,336
Curricular Tools	110,177	89,602
Student Costs	-	4,500
Equipment Expense	1,500	1,500
Other	29,389	25,073
Subtotal - Compensatory Education	<u>1,085,726</u>	<u>1,053,921</u>

	2025-26	2026-27
	Amended	Initial
Special Education		
Salaries & Wages	279,016	265,853
Payroll Taxes	23,158	22,066
Insurance Benefits	56,545	40,496
Other Benefits	7,661	7,365
Employment Expenses	1,487	1,355
Contracted Services	1,325	-
Curricular Tools	1,870	3,330
Equipment Expense	365	-
Dues & Subscriptions	2,500	-
Other	35,224	30,205
Subtotal - Special Education	409,151	370,671
Total - Added Needs	1,494,877	1,424,592
Pupil Services		
Health Services	42,491	40,623
Psychological Services	58,177	29,717
Speech Pathology	117,719	113,181
Social Work Services	360,480	389,384
Other (including recess aides)	85,536	90,746
Total - Pupil Services	664,403	663,651
Instructional Staff Support		
Salaries & Wages	539,561	610,972
Payroll Taxes	43,342	45,401
Insurance Benefits	60,971	50,451
Other Benefits	18,292	17,583
Employment Expenses	39,983	27,091
Contracted Services	141,191	146,257
Curricular Tools	10,750	9,850
General Supplies	250	250
Improvement of Instruction	87,007	83,058
Communication	6,900	6,900
Other	5,513	10,198
Total - Instructional Staff Support	953,760	1,008,010
General Administration		
Board of Education		
Board of Education Administration	32,808	33,624
Employment Expenses	510	525
Professional Services - Audit & Other	14,000	8,600
Professional services - Legal	8,250	8,250
Insurance	12,600	13,230
Subtotal - Board of Education	68,168	64,229
Executive Administration		
Executive Administration	103,177	98,159
Oversight Fee	194,844	196,286
Subtotal - Executive Administration	298,021	294,445
Grant Procurement		
Grant Procurement	-	-
Subtotal - Grant Procurement	-	-
Total - General Administration	366,189	358,674

	<u>2025-26</u> <u>Amended</u>	<u>2026-27</u> <u>Initial</u>
School Administration		
Office of the Principal		
Salaries & Wages	226,973	236,677
Payroll Taxes	17,796	19,111
Insurance Benefits	29,363	31,700
Other Benefits	5,129	5,529
Employment Expenses	13,330	13,574
Contracted Services	985	1,501
General Supplies	9,000	9,300
Insurance	830	880
Communication	5,850	6,000
Dues & Subscriptions	8,220	9,033
Other	1,438	735
Subtotal - Office of the Principal	<u>318,913</u>	<u>334,040</u>
Other School Administration		
Admissions & Other Administrative Support	66,711	74,522
Salaries & Wages	24,334	26,564
Payroll Taxes	2,020	2,205
Insurance Benefits	735	743
Other Benefits	584	638
Employment Expenses	1,075	1,250
Marketing	225,931	135,935
Dues & Subscriptions	250	250
Subtotal - Other School Administration	<u>321,639</u>	<u>242,105</u>
Total - School Administration	640,552	576,145
Business & Internal Services		
Fiscal Services	102,957	116,868
Internal Distribution Services	2,271	2,175
Total - Business & Internal Services	<u>105,227</u>	<u>119,043</u>
Central Services		
Planning, Research, and Development	2,101	3,016
Information Services	83,629	78,883
Staff/Personnel Services	157,045	166,707
Data Processing Services	33,379	48,380
Other Central Services	12,595	11,904
Total - Central Services	<u>288,749</u>	<u>308,890</u>
Operations & Maintenance		
Internal Building Services	16,444	17,697
Safety & Security	67,534	78,652
Insurance	27,570	28,900
Equipment Expense	20,617	19,397
Lease of Building	960,480	960,480
Janitorial Services	207,571	213,900
Building Repairs & Maintenance	133,825	182,500
Utilities	126,000	138,900
Total - Operations & Maintenance	<u>1,560,041</u>	<u>1,640,426</u>
Pupil Transportation Services		
Student Costs	19,338	20,445
Other	1,601	1,153
Total - Pupil Transportation Services	<u>20,938</u>	<u>21,598</u>

	2025-26 Amended	2026-27 Initial
Other Support Services		
Pupil Activities		
Student Costs	7	1,126
Other	-	128
Total - Pupil Activities	<u>7</u>	<u>1,254</u>
Community Services		
Community Activities		
Contracted Services	78,000	80,100
Student Costs	14,000	5,342
Other	420	160
Total - Community Activities	<u>92,420</u>	<u>85,602</u>
Welfare Activities		
Student Costs	4,000	4,000
Other	120	120
Total - Welfare Activities	<u>4,120</u>	<u>4,120</u>
Outgoing Transfer to School Service Fund	-	-
Total Expenditures & Other Transactions	9,078,164	9,608,751
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</u> <u>Amended</u>	<u>2026-27</u> <u>Initial</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>