

**A Resolution of the Detroit Community Schools Board of Directors**

RESOLVED, that this resolution shall be the general appropriations act of Detroit Community Schools for the fiscal year 2026.

BE IT FURTHER RESOLVED that the revenues estimated to be available for appropriations in the general fund are as follows:

Revenue		
	Local	45,100
	State	8,317,832
	Federal	679,489
	From ISD	-
	Incoming Transfers and Other Transactions	
Total Revenue		<u>\$ 9,042,421</u>

BE IT FURTHER RESOLVED, that \$9,282,043 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures		
Instruction:		
	Basic Programs	\$ 3,110,898
	Added Needs	884,395
Support Services:		
	Pupil Services	582,086
	Improvement of Instruction	54,101
	General Administration	1,308,307
	School Administration	638,017
	Business	109,300
	Operations/Maintenance	910,699
	Security	70,000
	Athletics	116,820
	Support Services Technology	94,960
	Transportation	344,964
Community Services		78,520
Site Improvements		40,000
Capital Lease		63,601
Outgoing Transfers and Other Transactions		875,375
Total Appropriated		<u>\$ 9,282,043</u>
	Excess Revenues Over (Under) Expenditures	(239,622)
	Fund Balance, July 1	458,495
	Ending Fund Balance	<u>\$ 218,873</u>

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by the Detroit Community Schools Board of Directors at a properly noticed open meeting held on the 24<sup>th</sup> day of June, 2025, at which a quorum was present.

By: *Sheryl Thomas Mathew*



<b>Detroit Community Schools</b>	<b>23-24</b>	<b>24-25</b>	<b>25-26</b>
<b>GENERAL FUND BUDGET</b>	<b>AUDITED</b>	<b>FINAL</b>	<b>ORIGINAL</b>
Foundation Allowance	9,608	9,608	10,000
<i>Blended Count (90/10)</i>		652.44	662.84
<i>GSRP</i>			
<i>Fall Count</i>	550	665.60	665.60
<i>Spring Count</i>		534.00	638.00
<b>Function Revenue</b>			
<b>Revenue from Local Sources</b>			
181-0000 Interest Income	-	100	100
198-0000 Athletics Income	2,134	10,000	10,000
199-0000 Miscellaneous	119,754	35,000	35,000
<b>Revenue from State Sources</b>			
311-0000 State Aid Foundation	5,327,432	6,260,765	6,628,400
312-0000 22E - \$375 Per Pupil Adjustment		244,169	-
312-0000 Educator Compensation		14,374	14,374
312-0000 Special Education		112,615	112,615
312-0060 Great Start Readiness Revenue		293,328	293,328
312-0060 GSRP - Carryover		9,802	
312-0060 GSRP Transportation		20,000	40,000
312-0020 At Risk	486,518	823,699	823,699
At Risk FY24 C/O	422,684	322,000	
312-0250 21h Partnership Model Districts	205,191	200,000	208,211
312-0250 21h Partnership Model Districts FY24 C/O		134,694	
312-0250 31aa - Mental Health Grant - FY25	101,445	73,732	66,284
31aa - Mental Health Grant - FY24 C/O		119,639	
312-0250 35j Professional Development Grant	801	27,219	27,219
35j Professional Development Grant FY24	801	26,419	
312-0000 District Transportation	79,504	79,503	79,503
312-0000 27K Student Loan Repayment		2,400	
312-0250 Early Literacy Targeted Instruction	7,377	5,047	5,047
Early Literacy Targeted Instruction C/O	7,377	241	
312-0010 Headlee Data Collection	43,406	19,142	19,152
312-0000 Benchmark Assessment 104i 2022	3,775	5,256	
312-0000 Benchmark Assessment 104i 2023	2,913	813	
312-0000 23g MI Students Back on Track FY24 C/O	50,535	40,959	
312-0250 FAFSA 67f C/O	1,629	2,621	
<b>Revenue from Federal Sources</b>			
414-0120 IDEA		117,945	117,945
414-0250 ESSER 3	1,021,363	163,857	
414-0250 Grow Your Own (GYO) Grant		23,142	



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<b>GENERAL FUND BUDGET</b>	<b>AUDITED</b>	<b>FINAL</b>	<b>ORIGINAL</b>
414-0000 Title I RAG		123,000	123,000
414-0140 Title I A	369,157	437,223	367,388
414-0210 Title II A	49,372	41,275	11,852
414-0000 Title IV	30,918	33,357	9,304
414-0000 ARP Homeless		3,907	
414-0000 Section 11bb		13,997	
513-0000 Act 18		50,000	50,000
<b>Total Revenues &amp; Other Transactions</b>	<b>8,969,367</b>	<b>9,891,240</b>	<b>9,042,421</b>

<b>Expenditures</b>			
<b><u>Elementary Expenditures</u></b>			
111-3110 Purchased Serv - Salaries	970,927	886,707	1,232,443
111-3110 Purchased Serv - Title IV		24,053	
111-3110 Purchased Serv - 23g		24,834	-
111-3110 Substitutes	88,573	100,000	80,000
<b>Total Purchased Staffing</b>	<b>1,059,500</b>	<b>1,035,594</b>	<b>1,312,443</b>
111-3450 Software Licenses & Agreements	8,118	50,000	35,000
111-4910 Field Trips	5,447	3,392	
111-4910 Field Trips - Title IA		2,000	2,000
111-5110 Teaching Supplies	52,010	40,000	40,000
111-5110 Teaching Supplies - Title IA		40,225	36,777
111-5110 Teaching Supplies - Title IIA		11,852	11,852
111-5110 Teaching Supplies - Title IV		9,304	9,304
111-5110 Teaching Supplies - 35j		8,353	
111-5110 Teaching Supplies - At Risk		15,489	
111-5110 Workshops & Conferences	12,500	5,000	5,000
111-7410 Dues/Fees		110	
111-7910 Miscellaneous	2,223	2,500	2,500
<b>Total</b>	<b>1,141,900</b>	<b>1,223,819</b>	<b>1,454,876</b>
<b><u>Middle School Expenditures</u></b>			
112-3110 Purchased Serv - Salaries		69,427	182,929
<b>Total</b>		<b>69,427</b>	<b>182,929</b>
<b><u>High School Expenditures</u></b>			
113-3110 Purchased Serv - Salaries	1,207,717	1,006,602	861,355
113-3110 Purchased Serv - GYO		11,742	
113-3110 Substitutes	76,766	58,000	58,000



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<b>GENERAL FUND BUDGET</b>	<b>AUDITED</b>	<b>FINAL</b>	<b>ORIGINAL</b>
<b>Total Purchased Staffing</b>	<b>1,284,483</b>	<b>1,076,344</b>	<b>919,355</b>
113-3450 Software Licenses & Agreements	67,354	69,000	69,000
113-5110 Teaching Supplies	46,452	35,000	35,000
113-5110 Teaching Supplies - Title IA		2,500	12,500
113-3910 Maker Space Project	17,227	35,000	35,000
113-3710 Dual Enrollment		25,000	
113-7410 Dues/Fees	180	1,000	3,000
113-7910 Miscellaneous	2,819	1,000	2,500
<b>Total</b>	<b>1,420,225</b>	<b>1,244,844</b>	<b>1,076,355</b>
<b><u>GSRP Preschool</u></b>			
118-3110 Purchased Serv - Salaries GSRP	252,740	245,322	266,939
118-5110 Supplies	23,212	3,000	30,000
118-4910 Field Trips	2,466	3,483	
118-6420 Furniture	5,181	1,000	
118-7910 Misc - GSRP (Field Trips, PD) & Food	4,891	5,719	3,800
<b>Total</b>	<b>288,490</b>	<b>258,524</b>	<b>300,739</b>
<b><u>Summer School Instructional Expenditures</u></b>			
119-3110 Purchased Serv - Salaries	101,952	22,271	96,000
119-3110 Purchased Serv - Title IA		73,729	
119-5110 Supplies	5,954	-	-
<b>Total</b>	<b>107,906</b>	<b>96,000</b>	<b>96,000</b>
<b><u>Added Needs-Special Education</u></b>			
122-3110 Purchased Serv - Salaries	208,091	131,571	224,694
122-3110 Purchased Serv - GYO		5,700	
122-3110 IDEA		87,945	87,945
122-3220 Workshops & Conferences	2,382	2,292	
<b>Total</b>	<b>213,020</b>	<b>227,508</b>	<b>312,639</b>
<b><u>Compensatory - At Risk</u></b>			
125-3110 Purchased Serv - Aides	106,850	617,516	347,374
<b>Total</b>	<b>116,444</b>	<b>617,516</b>	<b>347,374</b>
<b><u>Compensatory - Title IA</u></b>			
125-3110 Purchased Serv - Salaries - Title IA		274,660	224,382
<b>Total</b>	<b>-</b>	<b>274,660</b>	<b>224,382</b>



<b>Detroit Community Schools</b>	23-24	24-25	25-26
GENERAL FUND BUDGET	AUDITED	FINAL	ORIGINAL
<b><u>Support Services</u></b>			
211-3130 Purchased Serv - Attendance Liasion 21h	117,795	72,656	
212-3130 Purchased Serv - Counselor 21h		135,000	307,664
212-3130 Purchased Serv - Counselor	77,434	102,899	57,188
212-3130 Purchased Serv - Counselor 31aa		73,732	
213-3130 Purchased Serv - Occupational Therapy	11,272	15,000	15,000
214-3130 Purchased Serv - Psychology		13,000	13,000
215-3130 Purchased Serv - Speech	75,672	73,000	73,000
215-3130 Purchased Serv - Speech - IDEA		30,000	30,000
216-3130 Puchased Serv - Social Work		23,352	
216-3130 Purchased Serv - Social Work - At Risk	77,434	123,830	86,234
216-5990 Supplies	24,140	94	
219-3190 Professional Serv - Salaries At Risk	29,900	32,000	
<b>Total</b>	<b>591,073</b>	<b>694,564</b>	<b>582,086</b>
<b><u>Instructional Staff - Professional Development</u></b>			
221-3110 Purchased Serv - RAG		25,761	
221-3100 Purchased Serv - GSRP		18,000	18,000
221-3220 Purchased Serv - Learning Coordinator 21l	429,191	123,985	-
221-3110 Purchased Serv - Title IA Academic Coach		6,000	6,000
221-3130 Purchased Serv - 23g		6,660	
221-3130 Purchased Serv - At Risk		94,067	
221-3130 Purchased Serv - Title IA PY		8,640	
221-3130 Purchased Serv - Title IV PY		2,600	
221-3220 Workshops & Conferences - Title IIA	16,103	16,365	
221-3220 Teaching Supplies	10,923	11,501	11,501
221-3220 Workshops & Conferences		8,500	8,500
221-3220 Workshops & Conference - GSRP		8,600	8,600
221-3220 Workshops & Conferences - At Risk		7,726	
221-3450 Software		3,232	
221-3450 Software Title IIA PY		142	
221-5990 Supplies		40	
221-5110 Supplies - Title IIA		1,143	
226-5110 Supplies - GSRP		2,000	2,000
<b>Total</b>	<b>463,313</b>	<b>318,701</b>	<b>54,101</b>
<b><u>General Administration - Board of Education</u></b>			
231-3170 Legal Fees	1,056	5,000	5,000



<b>Detroit Community Schools</b>	<b>23-24</b>	<b>24-25</b>	<b>25-26</b>
<b>GENERAL FUND BUDGET</b>	<b>AUDITED</b>	<b>FINAL</b>	<b>ORIGINAL</b>
231-3180 Audit Fees	35,000	38,000	38,000
231-3510 Advertising		25,000	25,000
231-7410 Dues & Fees		4,500	4,500
231-7910 Miscellaneous	4,501	22,300	10,000
<b>Total</b>	<b>40,557</b>	<b>94,800</b>	<b>82,500</b>
<b><u>General Administration - Executive Administration</u></b>			
232-3150 University Oversight Fee	205,489	223,963	227,667
232-3150 Purchased Management Services	602,571	980,149	998,140
<b>Total</b>	<b>828,618</b>	<b>1,204,112</b>	<b>1,225,807</b>
<b><u>School Administration</u></b>			
241-3150 Purchased Serv - Administrators & Assista	284,783	533,517	605,517
241-3220 Workshops & Conferences		3,213	
241-3430 Mail/Postage		3,500	
241-3450 Software		600	
241-4220 Equipment Lease	40,781	24,500	24,500
241-5910 Office Supplies	4,164	4,000	4,000
241-6410 Capital Outlay			
241-7910 Miscellaneous		4,000	4,000
<b>Total</b>	<b>329,728</b>	<b>573,330</b>	<b>638,017</b>
<b><u>Business Support Services</u></b>			
252-3190 Purchased Serv - Title IA	44,464	23,000	23,000
252-3190 Accounting Contractor	127,284	78,000	77,000
Supplies	3,682		
257-5910 Supplies - GSRP		4,300	4,300
259-7210 Interest		-	-
259-7410 Bank Charges, Dues & Fees	9,811	5,000	5,000
<b>Total</b>	<b>185,241</b>	<b>110,300</b>	<b>109,300</b>
<b><u>Operations &amp; Maintenance</u></b>			
261-3190 Purchased Serv - Janitorial	471,641	310,932	315,699
261-3410 Telephone	10,703	13,000	13,000
261-3830 Water & Sewer	70,199	63,000	63,000
261-3840 Waste & Trash Disposal	20,046	21,000	21,000
261-3910 Insurance	129,762	175,000	175,000
261-4110 Building Maintenance & Repair	35,541	49,000	49,000



<b>Detroit Community Schools</b>	<b>23-24</b>	<b>24-25</b>	<b>25-26</b>
<b>GENERAL FUND BUDGET</b>	<b>AUDITED</b>	<b>FINAL</b>	<b>ORIGINAL</b>
261-5510 Heat	25,207	40,000	40,000
261-5520 Electric	180,355	180,000	180,000
266-4190 Equipment Repair	12,787	1,635	
261-5990 Supplies & Materials	38,178	35,000	35,000
261-6410 Capital Outlay	2,356	9,168	15,000
261-7410 Miscellaneous	2,469	200	4,000
<b>Total</b>	<b>999,244</b>	<b>897,935</b>	<b>910,699</b>
 <b><u>Security</u></b>			
266-3190 Purchased Serv - Security - At Risk	55,369	201,660	
266-3190 Contracted Security	268,079	54,307	55,000
266-3190 Contracted Security - 31aa	73,597	13,711	15,000
266-5990 Security Supplies	51,431	5,080	
<b>Total</b>	<b>448,476</b>	<b>274,759</b>	<b>70,000</b>
 <b><u>Transportation</u></b>			
271-4210 Purchased Serv - Student Transportation	297,081	412,300	250,258
271-3000 Transporation - Title IA		10,000	
271-4210 Contracted Transportation - GSRP		20,000	20,000
271-4210 Transportation (for field trips) - GSRP		2,706	2,706
271-3450 Software License - Transportation		6,000	
271-4130 Bus Repairs	142,450	30,000	30,000
271 Supplies	56,250	42,000	42,000
271-4210 Lease	20,853	63,601	-
271-5710 Fuel		40,000	
271-7910 Misc - Field Trips/training	3,606		
<b>Total</b>	<b>520,240</b>	<b>626,607</b>	<b>344,964</b>
 <b><u>Central Services</u></b>			
282-5990 Supplies - GSRP		2,000	2,000
284-3190 Purchased Serv - IT Provider		65,510	65,510
283-3000 Workshops & Conferences - Title IIA	2,592	11,915	
284-3190 Purchased Serv - Munetrix 21h	65,377	3,053	
284-5990 Supplies/Equipment	6,896	29,450	29,450
289-3150 Other Central Services Purchased Services	130,625		-
<b>Total</b>	<b>304,145</b>	<b>111,928</b>	<b>94,960</b>
 <b><u>Athletics</u></b>			
293-3190 Purchased Serv - Salaries	85,834	100,820	100,820



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<b>GENERAL FUND BUDGET</b>	<b>AUDITED</b>	<b>FINAL</b>	<b>ORIGINAL</b>
293-3450 Software		1,850	
293-4290 Rental of Fields	3,400	1,620	
293-6420 Equipment & Furniture	6,917	380	
293-7410 Dues and Fees	2,375	2,390	
293-5110 Supplies	19,239	16,000	16,000
<b>Total</b>	<b>117,765</b>	<b>123,060</b>	<b>116,820</b>
<b><u>Community Services</u></b>			
311-3110 Purchased Services - GSRP		4,500	4,500
311-5910 Supplies - GSRP		2,500	2,500
331-3110 Purchased Serv - Salaries	85,893	41,027	43,220
331-3000 Purchased Serv - Title IA		2,000	2,000
351-5110 Supplies	1,634	5,300	5,300
361-6010 Homeless Title IA		3,109	
<b>Total</b>	<b>87,527</b>	<b>79,436</b>	<b>78,520</b>
<b><u>Other Transactions &amp; Transfers</u></b>			
452-6310 Site Improvements		49,100	20,000
456-6220 Building Improvments	165,573		20,000
511-7150 Capital Lease	55,516	-	63,601
511-8110 Transfer to Debt Service	757,671	917,536	875,375
625-8110 Transfer to Lunch Fund		-	-
<b>Subtotal</b>	<b>978,760</b>	<b>966,636</b>	<b>978,976</b>
<b>Total Expenditures &amp; Other Transactions</b>	<b>8,734,196</b>	<b>10,088,464</b>	<b>9,282,043</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>(232,129)</b>	<b>(197,224)</b>	<b>(239,622)</b>
<b>Beginning Fund Balance - Committed</b>			
<b>711-0000 Beginning Fund Balance - Unrestricted</b>	<b>887,848</b>	<b>655,719</b>	<b>458,495</b>
<b>Ending Fund Balance</b>	<b>655,719</b>	<b>458,495</b>	<b>218,873</b>
<b>Fund Balance as % of Revenue</b>	<b>12.3%</b>	<b>7.3%</b>	<b>3.3%</b>