

**DETROIT PUBLIC SCHOOLS COMMUNITY DISTRICT  
BOARD OF EDUCATION  
RESOLUTION**

**ADOPTING THE SECOND AMENDMENT TO THE  
FISCAL YEAR 2017-2018 DPSCD BUDGET**

WHEREAS, on June 21, 2016, Public Act 192 of 2016 (“Public Act 192”) amending The Revised School Code, 1976 PA 451, as amended, MCL 380.1 to 380.1853 (the “Revised School Code”), was enacted with immediate effect; and

WHEREAS, once Act 192 took effect, the School District of the City of Detroit (“DPS”) became a qualifying school district under section 12b of the Revised School Code, MCL 380.12b, and a community district was created for the same geographic area of DPS to provide public educational services for residents of that geographic area (the “Community District”) under section 383 of the Revised School Code, MCL 380.383; and

WHEREAS, the community district created for the same geographic area of DPS to provide public educational services for residents of that geographic area (the “Community District”) under section 383 of the Revised School Code, MCL 380.383 was named the Detroit Public Schools Community District (“DPSCD”); and

WHEREAS, the Board of Education of the Detroit Public Schools Community District (“Board”) was duly elected in November 2016 and took office on January 1, 2017; and

WHEREAS, DPSCD is subject to financial oversight by a Financial Review Commission to the extent provided under the Michigan Financial Review Commission Act, MCL 380.387 and MCL 141.1632 *et seq.*; and

WHEREAS, pursuant to the MCL 380.382 of the Revised School Code, DPSCD has all of the powers of a general powers school district and has all additional powers granted by law to a community district or the school board of a community district; and

WHEREAS, on October 10, 2017 a public hearing was held to discuss the fiscal year 2017-2018 budget amendment No. 1 for DPSCD; and

WHEREAS, on October 10, 2017, the Board voted affirmatively to approve the fiscal year 2017-2018 budget amendment No. 1 for DPSCD (“2017-2018 Budget”); and

WHEREAS, the 2017-2018 Budget Amendment No. 1 may be revised and/or amended to reflect the changes in revenues and/or expenditures; and

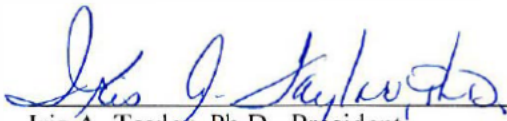
WHEREAS, the Board now amends the 2017-2018 Budget, for the second time, in accordance with Section 7(c) of the Michigan Financial Review Commission Act, MCL 141.1637(c); and

**NOW, THEREFORE IT IS HEREBY RESOLVED THAT:**

1. Pursuant to the powers granted under Public Act 192, the Board of Education of the Detroit Public Schools Community District hereby adopts the Second Amendment to the Fiscal Year 2017-2018 DPSCD Budget as attached hereto.

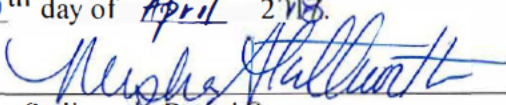
RESOLVED this 10<sup>th</sup> day of April, 2018

BOARD OF EDUCATION OF THE  
DETROIT PUBLIC SCHOOLS  
COMMUNITY DISTRICT

By:   
Iris A. Taylor, Ph.D., President  
Detroit Public Schools Community District  
Board of Education

*Certification:*

I certify that this Resolution was duly adopted by the Board of Education of the Detroit Public Schools Community District at a properly-noticed open meeting held with a quorum present on the 10<sup>th</sup> day of April 2018.

  
Misha Stallworth, Board Secretary  
Detroit Public Schools Community District  
Board of Education

**DETROIT PUBLIC SCHOOLS COMMUNITY DISTRICT  
GENERAL FUND  
BUDGET AMENDMENT # 2  
YEAR ENDING JUNE 30, 2018**

	FY 2017 - Actual	FY 2018 - Budget Amendment # 1	FY 2018 - Budget Amendment # 2	FY 2018 - Budget Amendment # 2 Increase (Decrease) Over FY 2018 - Budget Amendment # 1
<b>Revenue and Sources:</b>				
Local sources	62,528,317	75,395,542	78,229,265	2,833,723
State sources	441,911,193	475,699,609	495,159,759	19,460,150
Federal sources	116,292,314	153,410,004	172,805,905	19,395,901
Proceeds from sale of capital assets	9,453,274	-	-	-
Payments from Other School Districts	34,104,890	13,100,000	13,100,000	-
Transfers In	2,571,460	2,000,000	2,000,000	-
<b>Total Revenue and Sources</b>	<b>666,861,448</b>	<b>719,605,155</b>	<b>761,294,929</b>	<b>41,689,774</b>
<b>Expenditures and Uses:</b>				
Personnel	417,935,642	495,341,999	485,132,039	(10,209,960)
Purchased Services	136,262,660	156,936,612	165,657,016	8,720,404
Supplies	15,739,061	20,780,977	36,839,686	16,058,709
Equipment & Capital	4,179,007	10,035,479	10,180,463	144,984
Utilities	13,781,958	16,719,000	16,719,800	800
Title I Restricted	-	6,118,839	4,728,506	(1,390,333)
<b>Total Expenditures</b>	<b>587,898,328</b>	<b>705,932,906</b>	<b>719,257,510</b>	<b>13,324,604</b>
<b>Contingency Sources</b>				
General Purpose Fund	-	8,900,000	17,995,338	9,095,338
State Transition Fund	-	485,000	522,567	37,567
Special Education Fund	-	-	3,265,036	3,265,036
ACT18	-	-	2,794,748	2,794,748
<b>Total Sources (Uses)</b>	<b>-</b>	<b>9,385,000</b>	<b>24,577,689</b>	<b>15,192,689</b>
<b>Excess (deficiency) of Revenue and</b>	<b>78,963,120</b>	<b>4,287,249</b>	<b>17,459,730</b>	<b>13,172,481</b>
<b>Beginning Reserves</b>	<b>-</b>	<b>78,963,120</b>	<b>78,963,120</b>	
<b>Ending Reserves</b>	<b>\$ 78,963,120</b>	<b>\$ 83,250,369</b>	<b>\$ 96,422,850</b>	
<b>Restricted Reserves</b>	<b>\$ 20,190,532</b>	<b>\$ 19,742,900</b>	<b>\$ 18,668,284</b>	
<b>Unrestricted Reserves</b>	<b>\$ 58,772,588</b>	<b>\$ 63,507,469</b>	<b>\$ 77,754,566</b>	

**DETROIT PUBLIC SCHOOLS COMMUNITY DISTRICT  
GENERAL FUND  
BUDGET AMENDMENT # 2  
YEAR ENDING JUNE 30, 2018**

	FY 2017 - Actual	FY 2018 - Budget Amendment # 1	FY 2018 - Budget Amendment # 2	FY 2018 - Budget Amendment # 2 Increase (Decrease) Over FY 2018 - Budget Amendment # 1
<b>Revenue:</b>				
Local sources				
Special education millage	\$ 35,126,096	\$ 43,151,615	\$ 45,155,735	\$ 2,004,120
Revenue enhancement millage	15,546,457	17,740,760	18,528,860	788,100
Payments from the EAA	3,699,998	2,546,317	2,546,317	-
Other	8,155,766	11,956,850	11,998,353	41,503
Total local sources	62,528,317	75,395,542	78,229,265	2,833,723
State sources	441,911,193	475,699,609	495,159,759	19,460,150
Federal sources	116,292,314	153,410,004	172,805,905	19,395,901
<b>Total Revenue</b>	<b>620,731,824</b>	<b>704,505,155</b>	<b>746,194,929</b>	<b>41,689,774</b>
<b>Expenditures:</b>				
Instruction	300,767,174	362,773,869	375,053,163	12,279,294
Support services				
Pupil services	50,446,214	63,366,955	63,397,068	30,113
Instructional staff support	45,947,616	52,253,390	52,516,821	263,431
General administration	3,408,368	5,342,036	5,225,977	(116,059)
School administration	32,685,915	40,105,434	41,155,553	1,050,119
Business office	9,950,639	9,211,035	10,051,024	839,989
Operations & maintenance	80,857,617	95,957,617	97,563,360	1,605,743
Transportation	33,519,120	38,096,982	38,672,144	575,162
Central support service	24,852,688	32,939,414	33,947,578	1,008,164
Other support service	1,764,382	1,561,965	2,459,804	897,839
Total support services	283,432,559	338,834,828	344,989,329	6,154,501
Community service	3,698,595	4,809,206	5,797,369	988,163
<b>Total Expenditures</b>	<b>587,898,328</b>	<b>706,417,903</b>	<b>725,839,861</b>	<b>19,421,958</b>
<b>Other Financial Sources (Uses)</b>				
<b>Sources</b>				
Proceeds from sale of capital assets	9,453,274	-	-	-
Payments From Detroit Public Schools	34,104,890	13,100,000	13,100,000	-
Transfer from Food Service Fund	2,571,460	2,000,000	2,000,000	-
<b>Total Sources</b>	<b>46,129,624</b>	<b>15,100,000</b>	<b>15,100,000</b>	<b>-</b>
<b>Uses</b>				
Contingency	-	(8,900,000)	(17,995,338)	9,095,338
<b>Total Uses</b>	<b>-</b>	<b>(8,900,000)</b>	<b>(17,995,338)</b>	<b>9,095,338</b>
<b>Total Other Financial Sources (Uses)</b>	<b>46,129,624</b>	<b>6,200,000</b>	<b>(2,895,338)</b>	<b>(9,095,338)</b>
<b>Excess (deficiency) of Revenue and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>78,963,120</b>	<b>4,287,252</b>	<b>17,459,730</b>	<b>13,172,478</b>
<b>Excess (deficiency) of Revenue and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>78,963,120</b>	<b>4,287,252</b>	<b>17,459,730</b>	<b>13,172,478</b>
<b>Beginning Reserves</b>	<b>-</b>	<b>78,963,120</b>	<b>78,963,120</b>	
<b>Ending Reserves</b>	<b>\$ 78,963,120</b>	<b>\$ 84,305,156</b>	<b>\$ 84,189,097</b>	
<b>Restricted Reserves</b>	<b>\$ 20,190,532</b>	<b>\$ 19,742,900</b>	<b>\$ 18,668,284</b>	
<b>Unrestricted Reserves</b>	<b>\$ 58,772,588</b>	<b>\$ 64,562,256</b>	<b>\$ 65,520,813</b>	

**DETROIT PUBLIC SCHOOLS COMMUNITY DISTRICT  
FOOD SERVICE FUND  
BUDGET AMENDMENT # 2  
YEAR ENDING JUNE 30, 2018**

	FY 2017 - Actual	FY 2018 - Budget Amendment # 1	FY 2018 - Budget Amendment # 2	FY 2018 - Budget Amendment # 2 Increase (Decrease) Over FY 2018 - Budget Amendment # 1
<b>Revenue:</b>				
Local sources				
Other	\$ 527,397	\$ 980,500	\$ 980,500	\$ -
Total local sources	527,397	980,500	980,500	-
State sources	1,701,715	1,283,000	1,568,000	285,000
Federal sources	47,247,599	45,815,884	45,815,884	-
<b>Total Revenue</b>	<b>49,476,711</b>	<b>48,079,384</b>	<b>48,364,384</b>	<b>285,000</b>
<b>Expenditures:</b>				
Support services				
Personnel	13,350,968	18,124,974	18,343,454	218,480
Purchased Services	1,511,583	1,924,400	1,924,400	-
Supplies	25,782,470	24,850,010	24,850,010	-
Equipment & Capital	35,365	930,000	996,520	66,520
Utilities	-	250,000	250,000	-
Total support services	40,680,386	46,079,384	46,364,384	285,000
<b>Total Expenditures</b>	<b>40,680,386</b>	<b>46,079,384</b>	<b>46,364,384</b>	<b>285,000</b>
<b>Other Financial Sources (Uses)</b>				
<b>Sources</b>				
Proceeds from sale of capital assets	8,691,423	-	-	-
<b>Total Sources</b>	<b>8,691,423</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Uses</b>				
Transfers Out	(2,571,460)	(2,000,000)	(2,000,000)	-
<b>Total Uses</b>	<b>(2,571,460)</b>	<b>(2,000,000)</b>	<b>(2,000,000)</b>	<b>-</b>
<b>Total Other Financial Sources (Uses)</b>	<b>6,119,963</b>	<b>(2,000,000)</b>	<b>(2,000,000)</b>	<b>-</b>
<b>Excess (deficiency) of Revenue Over (Under) Expenditures</b>	<b>14,916,288</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>14,916,288</b>	<b>14,916,288</b>	
<b>Ending Fund Balance</b>	<b>\$ 14,916,288</b>	<b>\$ 14,916,288</b>	<b>\$ 14,916,288</b>	