

# **Bloomfield Hills Schools Board of Education Meeting January 26, 2026**

## **Business Services Update 2025-26 General Fund Amendment 1**



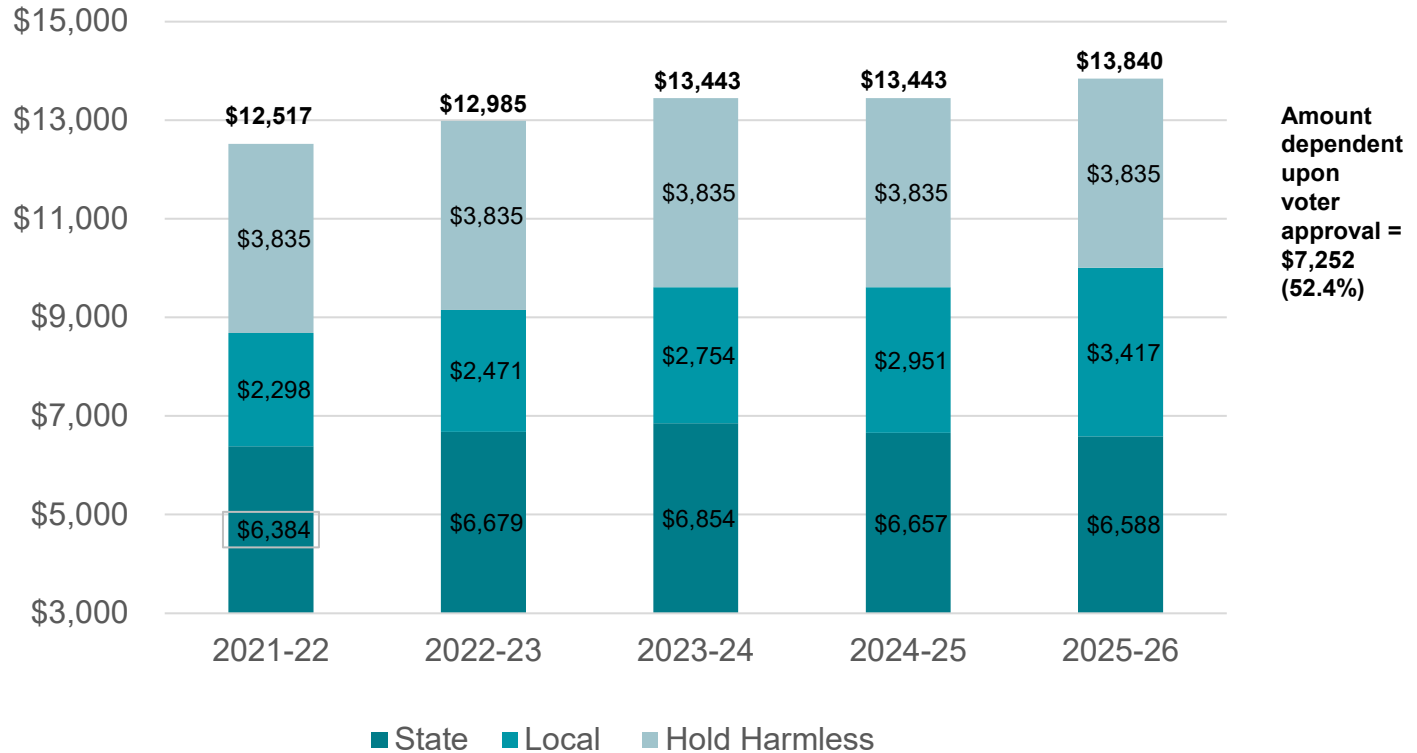
## Revenue Adjustments

### \$5.5 million Increase from Adopted Budget

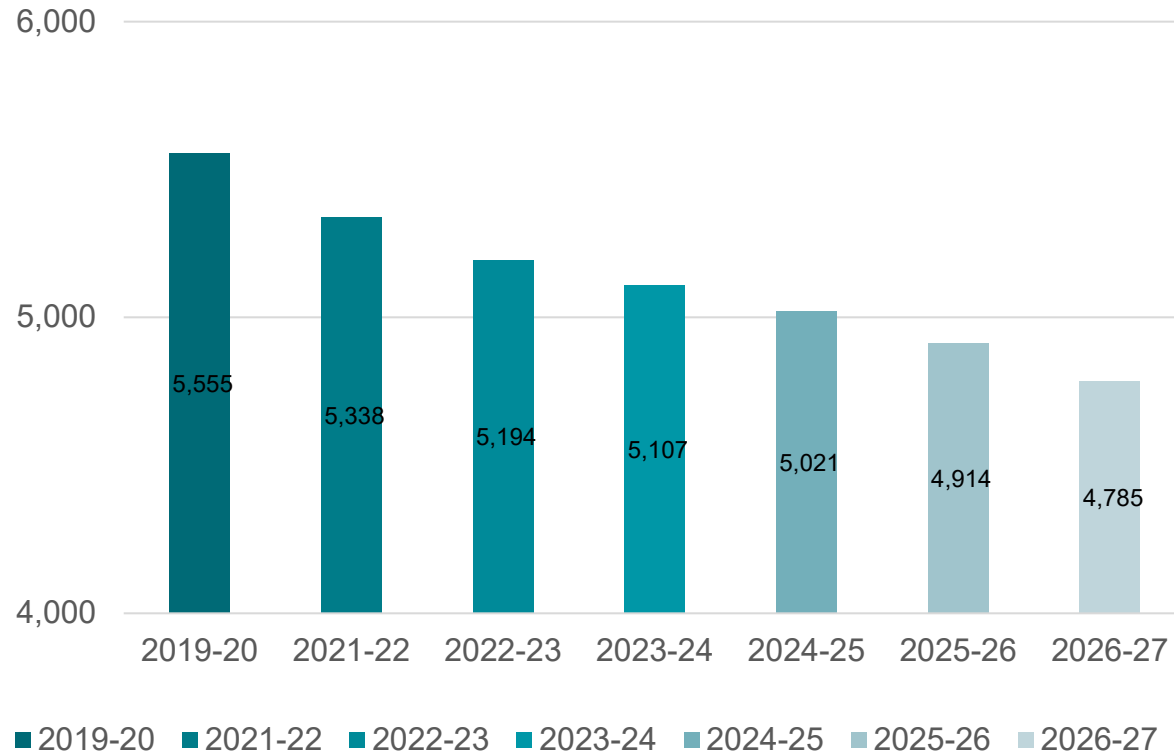
#### State Revenue

- FTE: 4,914  
Projected 4,920
- Foundation: \$13,840  
Projected \$13,835
- No significant adjustments to foundation revenue
- \$5.3 million increase in other state sources

## Foundation Allowance History



## State Aid Membership History



## Other State Source Revenue Adjustments

### Pass-through Sources

- 147c(1)  
MPERS  
UAAL  
\$2.9 million

### State Grants

- 27I(2) Educator  
Compensation  
\$730,000
- 35m Literacy  
Supports  
\$470,000
- GSRP  
\$411,000
- 24-25 carryover  
\$258,000

### Operations

- Prior year  
adjustment  
\$700,000
- Eliminate  
147a(1)  
MPERS  
-\$650,000
- 31a At Risk  
\$154,000

## **Expenditure Adjustments**

### **\$5.4 million Increase from Original Budget**

#### **Salaries +\$1.4 million**

- Salaries and benefits adjusted to reflect current staffing and contractual agreements
- Accounts for 271(2) Educator Compensation funding

#### **Benefits +\$2.8 million**

- Adjusted to reflect current staffing
- Increases pass through retirement budgets by \$2.5 million

#### **Purchased Services +\$1 million**

- Grant related activities
- Software & licenses
- Substitute costs
- Legal and strategic planning

## **Expenditure Adjustments**

### **\$5.4 million Increase from Original Budget**

**Supplies +\$458,000**

- Literacy materials funded through grants
- Utilities (electricity and natural gas)

**Tuition - \$464,000**

- Decreased enrollment in VLAC and center-based programs

**Bloomfield Hills Schools - General Fund  
Revenues by Source and Expenditures by Object**

	2024-25 Audited Actual		2025-26 Adopted Budget		2025-26 Amendment 1 Budget	Change
<b>Revenue</b>						
Local sources	\$ 40,684,445	36.8%	\$ 40,675,413	38.3%	\$ 41,208,692	36.9% \$ 533,279
State sources	58,494,590	52.9%	51,971,291	48.9%	57,234,306	51.2% 5,263,015
Federal sources	2,940,836	2.7%	2,787,287	2.6%	2,478,110	2.2% (309,177)
Interdistrict sources	8,275,881	7.5%	8,734,214	8.2%	8,737,395	7.8% 3,181
Transfers in	95,386	0.1%	2,070,000	1.9%	2,090,000	1.9% 20,000
<b>Total Revenue</b>	<b>110,491,138</b>		<b>106,238,205</b>		<b>111,748,503</b>	<b>5,510,298</b>
<b>Expenditures</b>						
Salaries	51,255,276	47.2%	53,441,841	49.4%	54,926,944	48.3% 1,485,103
Employee benefits	37,541,140	34.5%	34,698,848	32.1%	37,500,161	33.0% 2,801,313
Purchased services	7,542,722	6.9%	7,381,510	6.8%	8,461,561	7.4% 1,080,051
Repairs and maintenance services	3,392,058	3.1%	4,089,494	3.8%	4,141,159	3.6% 51,665
Supplies and other	5,320,819	4.9%	4,747,180	4.4%	5,205,934	4.6% 458,754
Outgoing tuition	3,466,093	3.2%	3,753,103	3.5%	3,289,550	2.9% (463,553)
Debt service	175,398	0.2%	111,168	0.1%	111,168	0.1% -
<b>Total Expenditures</b>	<b>108,693,506</b>		<b>108,223,144</b>		<b>113,636,477</b>	<b>5,413,333</b>
<b>Net Change in Fund Balance</b>	<b>1,797,632</b>		<b>(1,984,939)</b>		<b>(1,887,974)</b>	
<b>Fund Balance - Beginning of year</b>	<b>\$ 22,710,456</b>		<b>\$ 23,490,560</b>		<b>\$ 24,508,088</b>	
<b>Fund Balance - End of year</b>	<b>\$ 24,508,088</b>		<b>\$ 21,505,621</b>		<b>\$ 22,620,114</b>	
	22.5%		19.9%		19.9%	



# Budget Considerations

- Structural Deficit
  - Superintendent Goal 5
- Declining enrollment
  - Continued opportunities for staff alignment
- Alignment of budget priorities with strategic plan

# Looking Ahead

- Consensus Revenue Estimating Conference (CREC) - January
- Governor's Budget – February 11
- Special Revenue Funds Amendment – March
- Budget Workshop – March
- CREC – May
- 2025-26 Final Budget and 2026-27 Adoption – June



# Questions?