

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

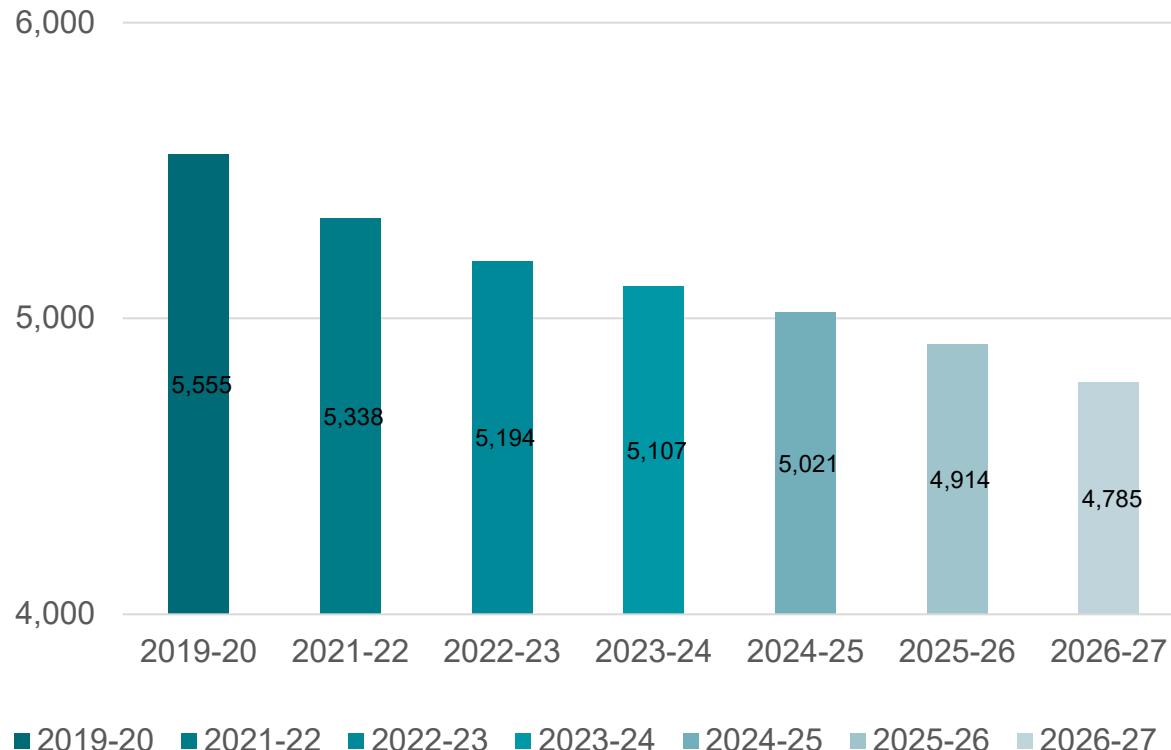
State
Revenue

- 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	State Grants	Operations
<ul style="list-style-type: none">• 147c(1) MPERS UAAL \$2.9 million	<ul style="list-style-type: none">• 27I(2) Educator Compensation \$730,000• 35m Literacy Supports \$470,000• GSRP \$411,000• 24-25 carryover \$258,000	<ul style="list-style-type: none">• 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		2025-26		2025-26		
	Audited	Actual	Adopted	Budget	Amendment 1	Budget	Change
Revenue							
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	<u>95,386</u>	0.1%	<u>2,070,000</u>	1.9%	<u>2,090,000</u>	1.9%	<u>20,000</u>
Total Revenue	110,491,138		106,238,205		111,748,503		5,510,298
Expenditures							
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	<u>175,398</u>	0.2%	<u>111,168</u>	0.1%	<u>111,168</u>	0.1%	<u>-</u>
Total Expenditures	108,693,506		108,223,144		113,636,477		5,413,333
Net Change in Fund Balance	1,797,632		(1,984,939)		(1,887,974)		
Fund Balance - Beginning of year	\$ 22,710,456		\$ 23,490,560		\$ 24,508,088		
Fund Balance - End of year	<u>\$ 24,508,088</u>		<u>\$ 21,505,621</u>		<u>\$ 22,620,114</u>		
	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?



Belong Here
EXCEL ANYWHERE