Bloomfield Hills Schools
Board of Education Meeting
June 22, 2026

Public Hearing

2026 Tax Rates
2025-26 Final Budget Amendment
2026-27 Budget Adoption

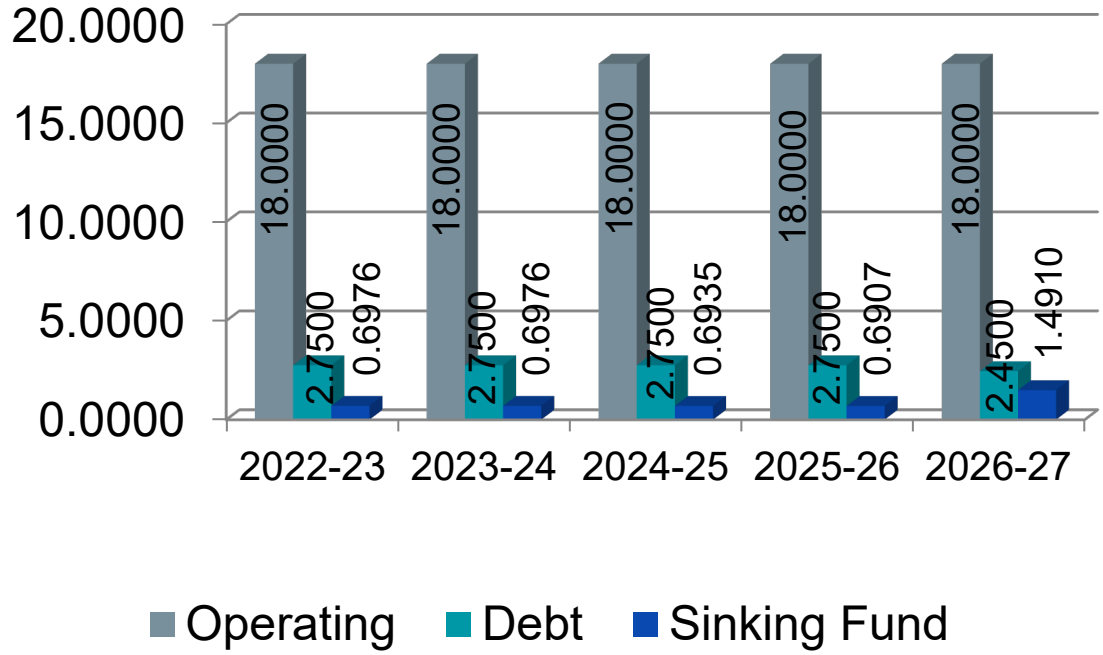
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2026 Property Tax Millage Rates

Tax Base	Purpose	# of Mills
Non-Primary Residence Exemption Property (Non-PRE)	General Operating	18.0000
Primary Residence Exemption Property (PRE)	General Operating (Hold Harmless)	4.0668
Commercial Personal Property	General Operating	10.0668
All Classifications of Property	Debt Service & Sinking Fund	2.4500 1.4910

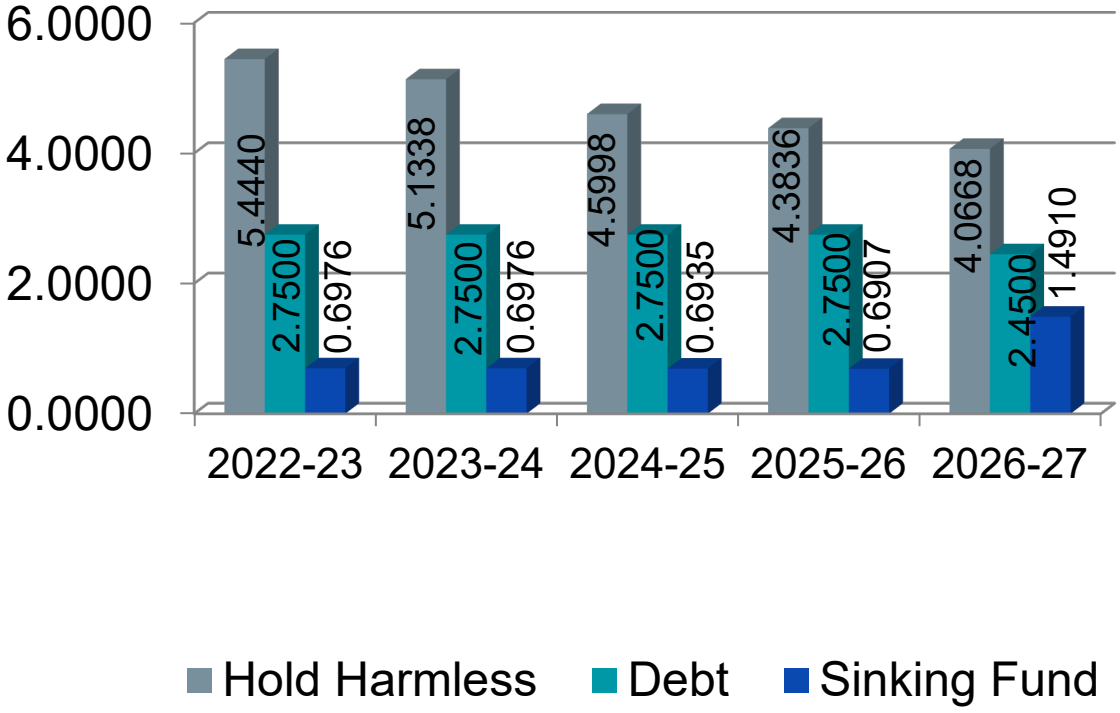
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Five Year Non-Homestead Millage Comparison



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Five Year Homestead Millage Comparison



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General Fund
2025-26



2025-26 Revenue Adjustments
$1.8 million Increase from Amended Budget

Local Source Revenue
- $1.0 million

- Operating taxes reduced to account for decrease in property tax values

State Source Revenue
+ $2.5 million

- Foundation revenue increased to account for decrease in operating revenue
- Recognizes additional 31aa Mental Health Grant Revenue

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2025-26 Expenditure Adjustments
$4.0 million Increase from Amended Budget

Salaries +$1.0 million

- Salaries adjusted to reflect current staffing (previous unfilled vacancies, bus drivers, and paras)
- Increase in termination pay for retirements and resignations
- Accounts for ratification of early childhood contract

Benefits +$1.8 million

- Payroll-related benefits adjusted to reflect increased salaries
- Healthcare benefits increased due to significant rise in self-insured medical and prescription claims
- Increases workers compensation costs for rise in claims (also self-insured)

Purchased Services +$321k

- Recognizes contracted services for fringe benefits consultant and workers compensation provider (reallocate from internal service fund)
- Software & licenses
- Substitute costs
- Professional learning

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2025-26 Expenditure Adjustments
$4.0 million Increase from Amended Budget

Repairs & Maintenance - +$146k

- Corrects custodial billing error

Supplies & Other - +$536k

- Utility costs (electricity and natural gas)
- Various department supply budgets
- Abated taxes

Outgoing Tuition - +167k

- Increased participation in VLAC than identified in the fall

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

	2025-26 Amendment 1 Budget		2025-26 Final Budget		Change
Revenue					
Local sources	$ 41,208,692	36.9%	$ 40,195,915	35.4%	$ (1,012,777)
State sources	57,234,306	51.2%	59,812,367	52.7%	2,578,061
Federal sources	2,478,110	2.2%	2,530,481	2.2%	52,371
Interdistrict sources	8,737,395	7.8%	8,854,554	7.8%	117,159
Transfers in	2,090,000	1.9%	2,165,000	1.9%	75,000
Total Revenue	111,748,503		113,558,317		1,809,814
Expenditures					
Salaries	54,926,944	48.3%	55,947,028	47.6%	1,020,084
Employee benefits	37,500,161	33.0%	39,307,923	33.4%	1,807,762
Purchased services	8,461,561	7.4%	8,782,963	7.5%	321,402
Repairs and maintenance services	4,141,159	3.6%	4,287,486	3.6%	146,327
Supplies and other	5,205,934	4.6%	5,742,164	4.9%	536,230
Outgoing tuition	3,289,550	2.9%	3,456,114	2.9%	166,564
Debt service	111,168	0.1%	111,168	0.1%	-
Total Expenditures	113,636,477		117,634,846		3,998,369
Net Change in Fund Balance	(1,887,974)		(4,076,529)		
Fund Balance - Beginning of year	$ 24,508,088		$ 24,508,088		
Fund Balance - End of year	$ 22,620,114		$ 20,431,559		
	19.9%		17.4%		

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General Fund 2026-27



2026-27 Revenue Assumptions

Local Revenue

- Operating taxes $17.0m
- Hold harmless $18.5m
- Reduce interest income ($200k)
- Fee for service programs

State Revenue

- FTE: 4,818 (-96)
- Foundation: $14,090
- Foundation revenue (-$1.5m net impact)
- Remove non-recurring revenue (-$3.4m)
- Categorical grants

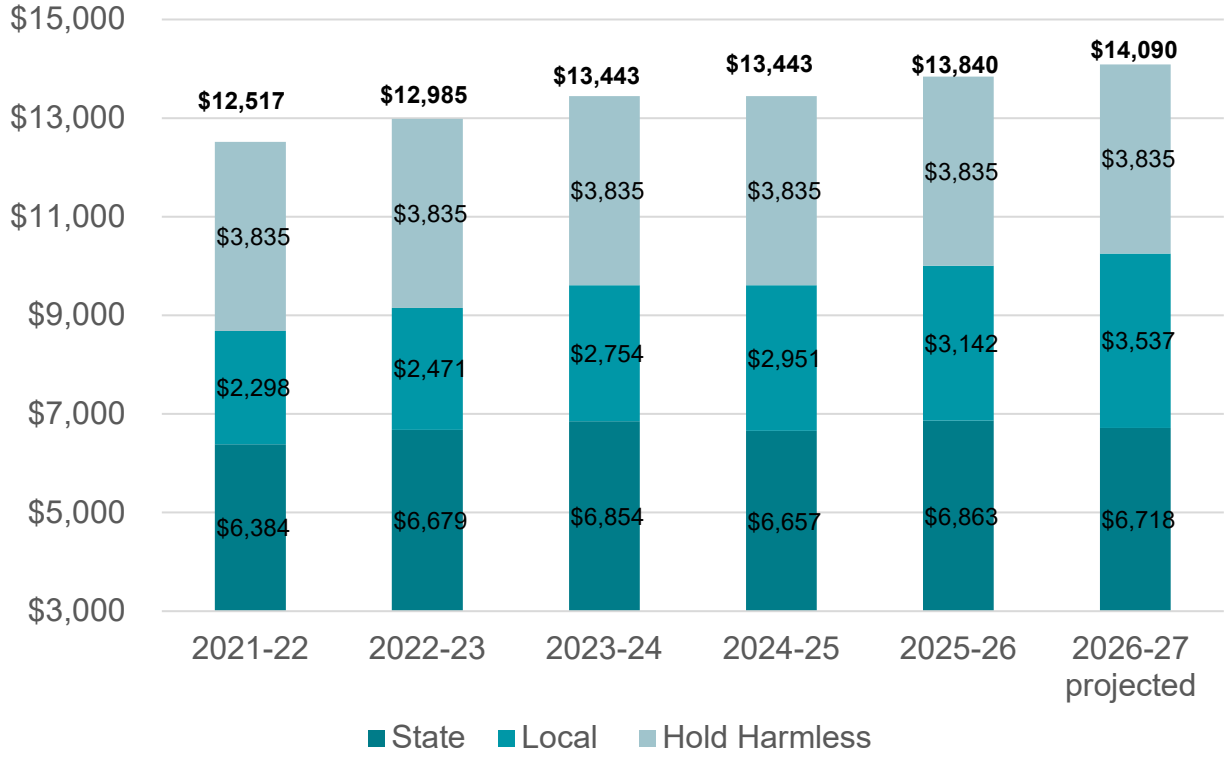
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2026-27 Revenue Assumptions

Federal Revenue	• Remove Filter First Grant
Interdistrict Revenue	• PA18 Revenue (-$185k) • Removes one-time payments ($87k)
Transfers In	• $1 million - Center Program • $40,000 - Food Service Fund • $65,000 - Community Service Fund • $2 million - Capital Improvements Fund

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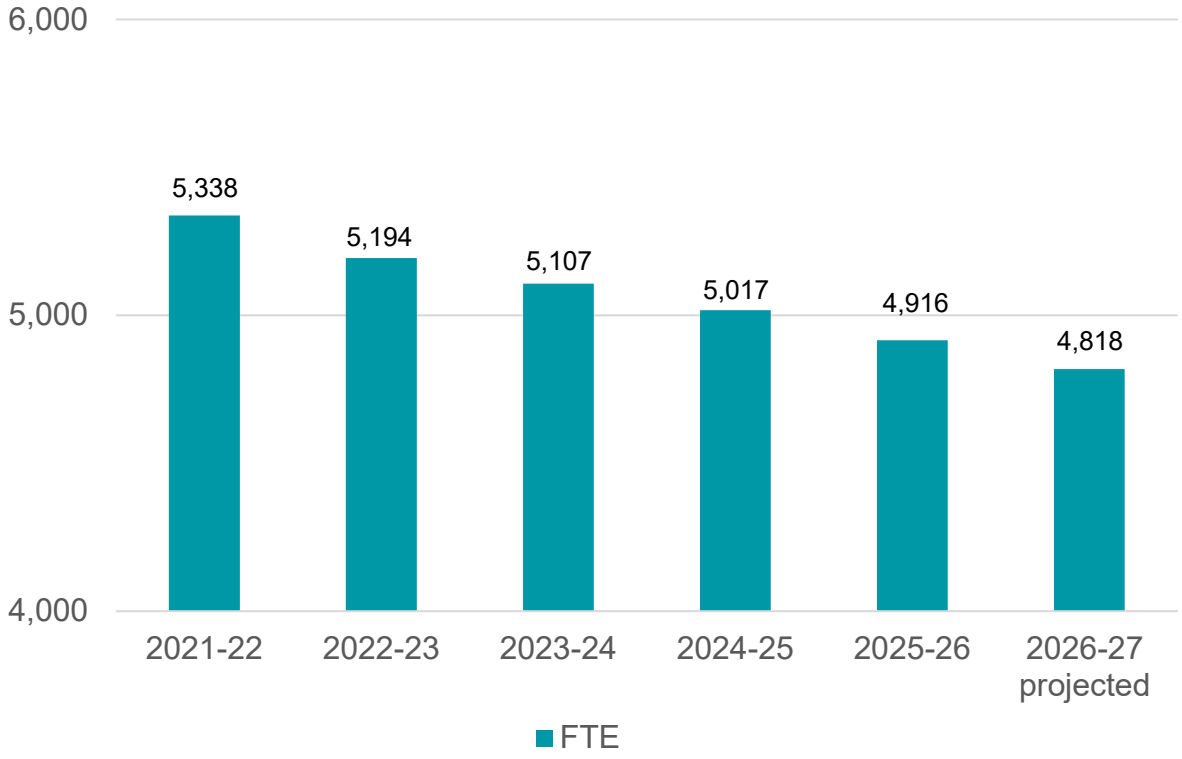
Foundation Allowance History



Amount dependent upon voter approval = $7,372 (52.3%)

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State Aid Membership History



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2026-27 Expenditure Assumptions

All Areas

- Removal of non-recurring expenditures, including those from various grant sources and the Farm and Nature Center

Salaries

- Salaries adjusted to reflect known contractual agreements
- Attrition savings are recognized
- Staffing adjusted to reflect operational needs

Benefits

- 26.5% average blended retirement (28% current)
- 1.5% employer healthcare increase effective 1.1.26 (PA152)
- Healthcare budgets reflect current claims estimate

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2026-27 Expenditure Assumptions

Purchased Services

- Includes iReady platform

Supplies

- Accounts for $400,000 for elementary curriculum materials

Outgoing Tuition

- Tuition increased to account for Bloomfield students attending the IA in the fall

Bloomfield Hills Schools

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

	2025-26 Final Budget		2026-27 Proposed Budget		Change
Revenue					
Local sources	$ 40,195,915	35.4%	$ 41,129,426	37.4%	$ 933,511
State sources	59,812,367	52.7%	54,880,750	49.9%	(4,931,617)
Federal sources	2,530,481	2.2%	2,240,596	2.0%	(289,885)
Interdistrict sources	8,854,554	7.8%	8,519,004	7.8%	(335,550)
Transfers in	2,165,000	1.9%	3,105,000	2.8%	940,000
Total Revenue	113,558,317		109,874,776		(3,683,541)
Expenditures					
Salaries	55,947,028	47.6%	53,361,780	48.3%	(2,585,248)
Employee benefits	39,307,923	33.4%	37,046,606	33.5%	(2,261,317)
Purchased services	8,782,963	7.5%	7,846,051	7.1%	(936,912)
Repairs and maintenance services	4,287,486	3.6%	4,159,724	3.8%	(127,762)
Supplies and other	5,742,164	4.9%	4,509,201	4.1%	(1,232,963)
Outgoing tuition	3,456,114	2.9%	3,631,124	3.3%	175,010
Debt service	111,168	0.1%	-	0.0%	(111,168)
Total Expenditures	117,634,846		110,554,486		(7,080,360)
Net Change in Fund Balance	(4,076,529)		(679,710)		
Fund Balance - Beginning of year	$ 24,508,088		$ 20,431,559		
Fund Balance - End of year	$ 20,431,559		$ 19,751,849		
	17.4%		17.9%		

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Looking Ahead

- Declining student enrollment
- Structural deficit
- Alignment of budget priorities with strategic plan
- Continued normalization of staffing
- Budget revision in January 2027

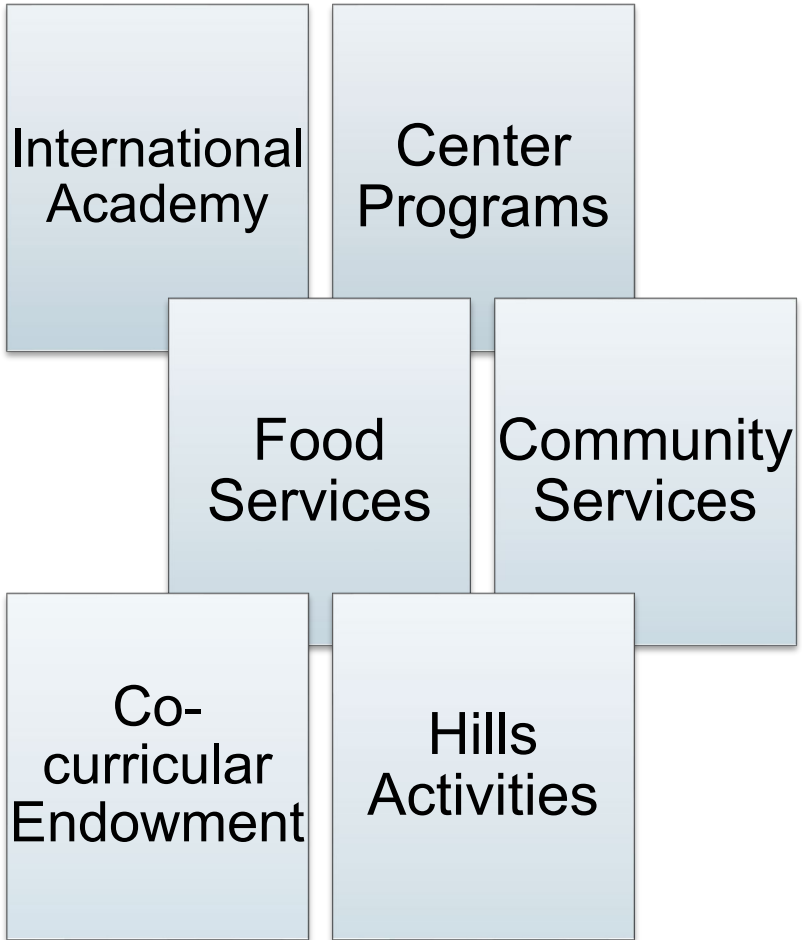
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Special Revenue Funds



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Special Revenue Funds



Bloomfield Hills Schools

Bloomfield Hills Schools
Special Revenue Funds - Consolidated
Revenues by Source and Expenditures by Function

	2025-26 Amended Budget	2025-26 Final Budget	2026-27 Proposed Budget
Revenue			
Local Sources	$4,612,500	$ 4,638,500	$3,376,500
State Sources	6,461,434	6,201,122	7,629,337
Federal Sources	724,067	761,067	769,617
Interdistrict Sources	15,061,841	14,556,361	16,219,270
Total Revenue	26,859,842	26,157,050	27,994,724
Expenditures			
Instruction	13,899,512	14,233,716	14,970,052
Support Services	6,757,828	6,621,931	7,233,393
Community Service	2,659,382	2,766,080	1,540,366
Food Service	2,913,950	3,011,552	3,046,537
Capital Outlay	887,339	887,339	110,146
Transfers Out	2,155,000	2,165,000	1,105,000
Total Expenditures	29,273,011	29,685,618	28,005,494
Net Change in Fund Balance	(2,413,169)	(3,528,568)	(10,770)
Fund Balance - Beginning of Year	$6,948,727	$ 7,628,346	$4,099,778
Fund Balance - End of Year	$4,535,558	$ 4,099,778	$4,089,008
	16.7%	14.9%	15.2%

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Questions?

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