

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

	2024-25 Audited Actual	2025-26 Adopted Budget	2025-26 Proposed Budget
Revenue			
Local Sources	\$4,814,060	\$ 4,862,000	\$4,612,500
State Sources	6,108,542	6,207,251	6,461,434
Federal Sources	699,753	725,000	724,067
Interdistrict Sources	13,424,966	14,051,020	15,061,841
Total Revenue	25,047,321	25,845,271	26,859,842
Expenditures			
Instruction	12,945,074	13,629,188	13,899,512
Support Services	6,956,415	6,335,130	6,757,828
Community Service	2,678,780	2,754,810	2,659,382
Food Service	2,842,637	2,763,250	2,913,950
Capital Outlay	477,575	1,532,470	887,339
Transfers Out	95,386	2,070,000	2,155,000
Total Expenditures	25,995,867	29,084,848	29,273,011
Net Change in Fund Balance	(948,546)	(3,239,577)	(2,413,169)
Fund Balance - Beginning of Year	\$7,897,282	\$ 6,625,662	\$6,948,736
Fund Balance - End of Year	\$6,948,736	\$ 3,386,085	\$4,535,567
	26.7%	11.6%	15.5%

Bloomfield Hills Schools
Food Service Fund
Revenues by Source and Expenditures by Function

	2024-25 Audited Actual	2025-26 Adopted Budget	2025-26 Proposed Budget
Revenue			
Local Sources	\$ 368,668	\$ 410,000	\$ 395,000
State Sources	1,674,845	1,696,734	1,773,602
Federal Sources	<u>699,753</u>	<u>725,000</u>	<u>724,067</u>
Total Revenue	2,743,266	2,831,734	2,892,669
Expenditures			
Food Service	2,842,637	2,763,250	2,913,950
Capital Outlay	144,237	350,000	340,000
Transfers Out	<u>31,550</u>	<u>10,000</u>	<u>30,000</u>
Total Expenditures	3,018,424	3,123,250	3,283,950
Net Change in Fund Balance	(275,158)	(291,516)	(391,281)
Fund Balance - Beginning of Year	<u>\$ 1,323,244</u>	<u>\$ 1,136,728</u>	<u>\$ 1,048,086</u>
Fund Balance - End of Year	<u>\$ 1,048,086</u>	<u>\$ 845,212</u>	<u>\$ 656,805</u>
	34.7%	27.1%	20.0%

Bloomfield Hills Schools
Food Service Fund
Revenues by Source and Expenditures by Object

	2024-25 Audited Actual	2025-26 Adopted Budget	2025-26 Proposed Budget
Revenue			
Local Sources	\$ 368,668	\$ 410,000	\$ 395,000
State Sources	1,674,845	1,696,734	1,773,602
Federal Sources	<u>699,753</u>	<u>725,000</u>	<u>724,067</u>
Total Revenue	2,743,266	2,831,734	2,892,669
Expenditures			
Salaries	69,381	50,000	65,000
Benefits	26,144	20,000	38,700
Purchased Services	1,342,463	1,368,000	1,386,250
Supplies and Other	1,404,649	1,325,250	1,424,000
Capital Outlay	144,237	350,000	340,000
Transfers Out	<u>31,550</u>	<u>10,000</u>	<u>30,000</u>
Total Expenditures	3,018,424	3,123,250	3,283,950
Net Change in Fund Balance	(275,158)	(291,516)	(391,281)
Fund Balance - Beginning of Year	<u>\$ 1,323,244</u>	<u>\$ 1,136,728</u>	<u>\$ 1,048,086</u>
Fund Balance - End of Year	<u>\$ 1,048,086</u>	<u>\$ 845,212</u>	<u>\$ 656,805</u>
	34.7%	27.1%	20.0%

**Bloomfield Hills Schools
Community Services Fund
Revenues by Source and Expenditures by Function**

	2024-25 Audited Actual	2025-26 Adopted Budget	2025-26 Proposed Budget
Revenue			
Local Sources	<u>\$ 2,830,538</u>	<u>\$2,739,000</u>	<u>\$ 2,671,500</u>
Total Revenue	2,830,538	2,739,000	2,671,500
Expenditures			
Support Services	9,251	10,000	20,000
Community Service	2,517,827	2,607,326	2,504,995
Transfers Out	<u>63,836</u>	<u>60,000</u>	<u>125,000</u>
Total Expenditures	2,590,914	2,677,326	2,649,995
Net Change in Fund Balance	239,624	61,674	21,505
Fund Balance - Beginning of Year	<u>\$ 594,306</u>	<u>\$ 656,980</u>	<u>\$ 833,930</u>
Fund Balance - End of Year	<u>\$ 833,930</u>	<u>\$ 718,654</u>	<u>\$ 855,435</u>
	32.2%	26.8%	32.3%

**Bloomfield Hills Schools
Community Services Fund
Revenues by Source and Expenditures by Object**

	2024-25 Audited Actual	2025-26 Adopted Budget	2025-26 Proposed Budget
Revenue			
Local Sources	\$ 2,830,538	\$2,739,000	\$ 2,671,500
Total Revenue	2,830,538	2,739,000	2,671,500
Expenditures			
Salaries	806,011	796,740	786,728
Benefits	493,268	536,596	468,751
Purchased Services	940,557	946,090	1,027,200
Supplies and Other	287,242	337,900	242,316
Transfers Out	63,836	60,000	125,000
Total Expenditures	2,590,914	2,677,326	2,649,995
Net Change in Fund Balance	239,624	61,674	21,505
Fund Balance - Beginning of Year	\$ 594,306	\$ 656,980	\$ 833,930
Fund Balance - End of Year	\$ 833,930	\$ 718,654	\$ 855,435
	32.2%	26.8%	32.3%

**Bloomfield Hills Schools
Community Services Fund
Revenues by Source and Expenditures by Object**

	<u>Community Recreation</u>	<u>Farm</u>	<u>Nature Center</u>
Revenue	\$ 1,498,000	\$ 958,000	\$ 215,500
Expenditures	<u>1,401,281</u>	<u>983,470</u>	<u>265,244</u>
Net Change in Fund Balance	96,719	(25,470)	(49,744)

Bloomfield Hills Schools
Co-curricular Endowment Fund
Revenues by Source and Expenditures by Function

	2024-25 Audited Actual	2025-26 Adopted Budget	2025-26 Proposed Budget
Revenue			
Local Sources	\$ -	\$ -	\$ -
	-	-	-
Total Revenue	-	-	-
Expenditures			
Support Services	1,300	-	
Capital Outlay	200,382	207,470	178,299
	-	-	-
Total Expenditures	201,682	207,470	178,299
Net Change in Fund Balance	(201,682)	(207,470)	(178,299)
Fund Balance - Beginning of Year	\$ 442,640	\$ 207,470	\$ 240,958
	-	-	-
Fund Balance - End of Year	\$ 240,958	\$ -	\$ 62,659

**Bloomfield Hills Schools
Co-curricular Endowment Fund
Revenues by Source and Expenditures by Object**

	2024-25 Audited Actual	2025-26 Adopted Budget	2025-26 Proposed Budget
Revenue			
Local Sources	\$ -	\$ -	\$ -
Total Revenue	-	-	-
Expenditures			
Purchased Services	1,300	-	-
Capital Outlay	200,382	207,470	178,299
Total Expenditures	201,682	207,470	178,299
Net Change in Fund Balance	(201,682)	(207,470)	(178,299)
Fund Balance - Beginning of Year	\$ 442,640	\$ 207,470	\$ 240,958
Fund Balance - End of Year	\$ 240,958	\$ -	\$ 62,659

Bloomfield Hills Schools
Hills Activities
Revenues by Source and Expenditures by Function

	2024-25 Audited Actual	2025-26 Adopted Budget	2025-26 Proposed Budget
Revenue			
Local Sources	<u>\$ 1,331,628</u>	<u>\$ 1,500,000</u>	<u>\$ 1,300,000</u>
Total Revenue	1,331,628	1,500,000	1,300,000
Expenditures			
Support Services	<u>1,383,821</u>	<u>1,500,000</u>	<u>1,300,000</u>
Total Expenditures	1,383,821	1,500,000	1,300,000
Net Change in Fund Balance	(52,193)	-	-
Fund Balance - Beginning of Year	<u>\$ 927,302</u>	<u>\$ 927,302</u>	<u>\$ 875,109</u>
Fund Balance - End of Year	<u><u>\$ 875,109</u></u>	<u><u>\$ 927,302</u></u>	<u><u>\$ 875,109</u></u>

**Bloomfield Hills Schools
International Academy (Central Campus)
Revenues by Source and Expenditures by Function**

	2024-25 Audited Actual	2025-26 Adopted Budget	2025-26 Proposed Budget
Revenue			
Local Sources	\$ 283,226	\$ 213,000	\$ 246,000
State Sources	261,573	-	-
Interdistrict Sources	6,436,460	6,657,320	6,674,179
	<u>6,981,259</u>	<u>6,870,320</u>	<u>6,920,179</u>
Total Revenue	6,981,259	6,870,320	6,920,179
Expenditures			
Instruction	5,002,332	5,028,510	5,158,674
Support Services	1,797,229	1,724,920	1,823,023
Community Service	161,225	147,484	154,387
	<u>6,960,786</u>	<u>6,900,914</u>	<u>7,136,084</u>
Total Expenditures	6,960,786	6,900,914	7,136,084
Net Change in Fund Balance	20,473	(30,594)	(215,905)
Fund Balance - Beginning of Year	<u>\$ 215,780</u>	<u>\$ 180,703</u>	<u>\$ 236,253</u>
Fund Balance - End of Year	<u>\$ 236,253</u>	<u>\$ 150,109</u>	<u>\$ 20,348</u>
	3.4%	2.2%	0.3%

**Bloomfield Hills Schools
International Academy (Central Campus)
Revenues by Source and Expenditures by Object**

	2024-25 Audited Actual	2025-26 Adopted Budget	2025-26 Proposed Budget
Revenue			
Local Sources	\$ 283,226	\$ 213,000	\$ 246,000
State Sources	261,573	-	-
Interdistrict Sources	6,436,460	6,657,320	6,674,179
Total Revenue	6,981,259	6,870,320	6,920,179
Expenditures			
Salaries	2,149,860	1,989,292	2,136,175
Benefits	1,211,942	1,145,363	1,171,985
Purchased Services	740,418	770,350	778,350
Supplies and Other	211,218	185,600	193,500
Payments to Other School Districts	2,647,348	2,810,309	2,856,074
Total Expenditures	6,960,786	6,900,914	7,136,084
Net Change in Fund Balance	20,473	(30,594)	(215,905)
Fund Balance - Beginning of Year	\$ 215,780	\$ 180,703	\$ 236,253
Fund Balance - End of Year	\$ 236,253	\$ 150,109	\$ 20,348
	3.4%	2.2%	0.3%

**Bloomfield Hills Schools
Center Program
Revenues by Source and Expenditures by Function**

	2024-25 Audited Actual	2025-26 Adopted Budget	2025-26 Proposed Budget
Revenue			
State Sources	\$ 4,172,124	\$4,510,517	\$ 4,687,832
Interdistrict Sources	6,988,506	7,393,700	8,387,662
Total Revenue	11,160,630	11,904,217	13,075,494
Expenditures			
Instruction	7,942,742	8,600,678	8,740,838
Support Services	3,764,545	3,100,210	3,614,805
Capital Outlay	132,956	975,000	369,040
Transfers Out	-	2,000,000	2,000,000
Total Expenditures	11,840,243	14,675,888	14,724,683
Net Change in Fund Balance	(679,613)	(2,771,671)	(1,649,189)
Fund Balance - Beginning of Year	\$ 4,394,010	\$3,516,479	\$ 3,714,397
Fund Balance - End of Year	\$ 3,714,397	\$ 744,808	\$ 2,065,208
	31.4%	5.1%	14.0%
OS fund balance % (7% required)			18.7%

**Bloomfield Hills Schools
Center Program
Revenues by Source and Expenditures by Object**

	2024-25 Audited Actual	2025-26 Adopted Budget	2025-26 Proposed Budget
Revenue			
State Sources	\$ 4,172,124	\$4,510,517	\$ 4,687,832
Interdistrict Sources	6,988,506	7,393,700	8,387,662
Total Revenue	11,160,630	11,904,217	13,075,494
Expenditures			
Salaries	5,906,140	6,196,639	6,636,390
Benefits	4,062,149	4,644,360	4,585,294
Purchased Services	711,777	729,389	956,109
Supplies and Other	238,534	130,500	177,850
Indirect Costs	788,687	-	-
Capital Outlay	132,956	975,000	369,040
Transfers Out	-	2,000,000	2,000,000
Total Expenditures	11,840,243	14,675,888	14,724,683
Net Change in Fund Balance	(679,613)	(2,771,671)	(1,649,189)
Fund Balance - Beginning of Year	\$ 4,394,010	\$3,516,479	\$ 3,714,397
Fund Balance - End of Year	\$ 3,714,397	\$ 744,808	\$ 2,065,208
	31.4%	5.1%	14.0%
OS fund balance % (7% required)			18.7%