

HOUGHTON LAKE COMMUNITY SCHOOLS  
GENERAL FUND BUDGET  
FOR THE FISCAL YEAR ENDED June 30, 2025

	2024-2025 Proposed Budget BOE Approved 06/24/2024	2024-2025 Amended Budget BOE Approved 12/09/2024	2024-2025 Amended Budget BOE Approved 04/14/2025	2024-2025 Amended Budget BOE Approved 06/23/2025
<b>Revenues:</b>				
Local Property Taxes	10,136,775	10,451,668	10,390,863	10,454,437
Other, interest, transfers	335,043	307,598	482,435	616,912
State Sources	4,178,839	3,967,176	4,354,003	4,420,857
Federal Sources	2,186,723	2,475,199	2,698,915	2,610,541
<b>Total Revenue</b>	<b>16,837,380</b>	<b>17,201,642</b>	<b>17,926,217</b>	<b>18,102,746</b>
<b>Expenditures:</b>				
<b>Instruction</b>				
11* Basic Programs	6,485,693	6,194,237	6,402,560	6,484,936
12* Added Needs	2,134,923	2,179,626	2,266,078	2,222,419
13* Adult/Continuing Ed	54,524	47,155	70,057	122,611
	<b>8,675,140</b>	<b>8,421,018</b>	<b>8,738,694</b>	<b>8,829,966</b>
<b>Support Services</b>				
21* Pupil Support	941,264	1,050,808	1,049,070	1,030,428
22* Instructional Staff Support	522,643	609,061	700,087	709,213
23* General Administration	312,431	318,362	341,995	347,592
24* School Administration	1,191,754	1,185,948	1,177,257	1,188,403
25* Business Services	452,652	448,668	458,457	461,481
26* Operations/Maintenance and Security	2,395,635	2,099,530	2,210,295	2,226,779
27* Transportation	1,276,297	1,309,829	1,272,536	1,287,010
28* 29* Other Central Support	764,358	760,790	799,325	813,275
<b>Total</b>	<b>7,857,034</b>	<b>7,782,996</b>	<b>8,009,023</b>	<b>8,064,183</b>
30* Community Services	53,854	54,018	86,738	85,770
45* Building Improvement				
51* Other Financing Uses	34,546	67,546	67,546	67,546
64* Fund Modifications	-	-	800,000	800,000
<b>Total Expenses</b>	<b>16,620,574</b>	<b>16,325,578</b>	<b>17,702,001</b>	<b>17,847,465</b>
Revenues over Expenses	216,806	876,064	224,215	255,281
Issuance of Long-Term Debt	-	-	-	-
63* Transfers to Other Funds	-	-	-	-
Total Other Finance Uses	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>216,806</b>	<b>876,064</b>	<b>224,215</b>	<b>255,281</b>
FUND EQUITY, Beginning	6,450,439	6,450,439	6,450,439	6,450,439
FUND EQUITY, Ending	6,667,245	7,326,503	6,674,654	6,705,720
	<b>40.1%</b>	<b>44.9%</b>	<b>37.7%</b>	<b>37.6%</b>

2024-2025 Budget to be Adopted by the Board of Education June 23, 2025

The 24-25 General Fund Budget includes the District levying 18 mills for ad valorem taxes to be levied on non-homestead and non-qualified agricultural property to be used for operating expenses as listed above.

**HOUGHTON LAKE COMMUNITY SCHOOLS  
FOOD SERVICE BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	<b>2023-2024 Audit</b>	<b>2024-2025 Proposed Budget</b>	<b>2024-2025 Amended Budget</b>
<b>Revenues:</b>			
Local	75,716	66,500	124,933
State Sources	58,841	37,200	35,500
Federal Sources	995,892	1,080,600	870,335
Incoming Transfers/Other	-	-	-
<b>Total Revenue</b>	<b><u>1,130,449</u></b>	<b><u>1,184,300</u></b>	<b><u>1,030,767</u></b>
<b>Expenditures:</b>			
Food Service Activities	1,095,403	1,045,371	1,025,217
Capital Outlay	419	-	139,438
Central Services	-	-	-
<b>Total Expenses</b>	<b><u>1,095,822</u></b>	<b><u>1,045,371</u></b>	<b><u>1,164,654</u></b>
Revenues over Expenses	34,627	138,929	(133,887)
	-		
	-		
Transfers Out	-	-	-
Net Change in Fund Balance	34,627	138,929	(133,887)
FUND EQUITY, Beginning	424,677	459,304	459,304
FUND EQUITY, Ending	459,304	598,233	325,417

2024-2025 Budget to be Adopted by the Board of Education June 23, 2025

**HOUGHTON LAKE COMMUNITY SCHOOLS  
DEBT SERVICE BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	<b>2024-2025 Proposed Budget</b>	<b>2024-2025 Amended Budget</b>
<b>Revenues:</b>		
Local	510,000	517,064
State Sources	-	-
Federal Sources	-	-
Incoming Transfers/Other	-	-
<b>Total Revenue</b>	<b>510,000</b>	<b>517,064</b>
<b>Expenditures:</b>		
Principal	460,000	460,000
Interest	62,450	62,450
Dues & Fees	500	500
Capital Outlay	-	-
<b>Total Expenses</b>	<b>522,950</b>	<b>522,950</b>
<b>Revenues over Expenses</b>	(12,950)	(5,886)
<b>Transfers Out</b>	-	-
<b>Net Change in Fund Balance</b>	(12,950)	(5,886)
<b>FUND EQUITY, Beginning</b>	349,575	349,575
<b>FUND EQUITY, Ending</b>	336,625	343,689

2024-2025 Budget to be Adopted by the Board of Education June 23, 2025  
 2025-2026 Original Budget to be Adopted by the Board of Education June 23, 2025

The 24-25 Debt Service Fund Budget includes the District levying .5 mills of voted debt retirement tax for the purpose of capital projects.

**HOUGHTON LAKE COMMUNITY SCHOOLS  
CAPITAL PROJECTS FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	2023-24 Audit	2024-25 Proposed Budget	2024-25 Amended Budget
Revenues			
Transfers In	500,000	-	800,000
Interest	<u>5,618</u>	<u>12,000</u>	<u>38,000</u>
Total Revenue	505,618	12,000	838,000
Expenditures			
Capital Outlay	<u>-</u>	<u>-</u>	<u>140,000</u>
Total Expenses	-	-	140,000
Revenue over Expenses	505,618	12,000	698,000
Beginning Fund Balance	<u>-</u>	<u>505,618</u>	<u>505,618</u>
Est. Ending Fund Balance	<u><u>505,618</u></u>	<u><u>529,618</u></u>	<u><u>1,203,618</u></u>

**HOUGHTON LAKE COMMUNITY SCHOOLS  
STUDENT ACTIVITY BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	<b>2023-24 Audit</b>	<b>2024-25 Proposed Budget</b>	<b>2024-25 Amended Budget</b>
Revenues	248,165	230,000	215,100
Expenses	<u>257,145</u>	<u>230,000</u>	<u>230,000</u>
Revenue over Expenses	(8,980)	-	(14,900)
PY Fund Balance	<u>199,050</u>	<u>190,070</u>	<u>190,070</u>
Est. Fund Balance	190,070	190,070	175,170