HOUGHTON LAKE COMMUNITY SCHOOLS
GENERAL FUND BUDGET
FOR THE FISCAL YEAR ENDED June 30, 2026

		2025-2026 Proposed Budget BOE Approved 06/23/2025	2025-2026 Amended Budget BOE Approved 12/08/2025	2025-2026 Amended Budget Presented 04/13/2026	2025-2026 Final Budget BOE Approved 06/22/2026
Revenues:					
Local Property Taxes		10,838,661	10,904,583	10,878,800	10,957,120
Other, interest, transfers		441,325	525,828	608,201	722,059
State Sources		3,136,525	3,860,747	4,188,522	4,274,406
Federal Sources		1,357,901	1,306,690	1,481,947	1,482,565
Total Revenue		**15,774,412**	**16,597,848**	**17,157,470**	**17,436,149**
Expenditures:					
Instruction					
11*	Basic Programs	6,026,406	6,271,951	6,519,380	6,581,868
12*	Added Needs	2,376,894	2,428,055	2,503,601	2,514,306
13*	Adult/Continuing Ed	70,220	91,929	93,691	95,311
		8,473,519	**8,791,935**	**9,116,672**	**9,191,485**
Support Services					
21*	Pupil Support	1,112,021	1,166,157	1,292,800	1,325,447
22*	Instructional Staff Support	621,766	677,609	640,147	581,796
23*	General Administration	310,239	372,152	363,421	360,375
24*	School Administration	1,195,188	1,224,741	1,222,588	1,254,917
25*	Business Services	460,589	489,375	477,478	480,029
26*	Operations/Maintenance and Security	1,586,861	1,648,494	1,668,278	1,686,372
27*	Transportation	1,145,297	1,188,068	1,200,932	1,211,085
28* 29*	Other Central Support	812,498	844,592	880,858	861,444
	Total	**7,244,459**	**7,611,189**	**7,746,503**	**7,761,466**
30*	Community Services	80,989	62,000	101,255	91,509
45*	Building Improvement				
51*	Other Financing Uses	67,546	70,546	68,446	68,446
64*	Fund Modifications	-	-		
Total Expenses		**15,866,513**	**16,535,670**	**17,032,876**	**17,112,906**
	Revenues over Expenses	(92,101)	62,177	124,594	323,243
	Issuance of Long-Term Debt	-	-		
63*	Transfers to Other Funds	-	-		
	Total Other Finance Uses	-	-		
	Net Change in Fund Balance	(92,101)	62,177	124,594	323,243
FUND EQUITY, Beginning		7,734,508	7,734,508	7,734,508	7,734,508
FUND EQUITY, Ending		7,642,407	7,796,685	7,859,102	8,057,751
		48.2%	**47.2%**	**46.1%**	**47.1%**

The 25-26 General Fund Budget includes the District levying 17.8036 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, 2026

	2024-2025 Audit	2025-2026 Proposed Budget	2025-2026 Amended Budget
Revenues:			
Local	153,086	97,206	91,703
State Sources	47,579	35,000	33,579
Federal Sources	959,690	938,584	1,005,093
Incoming Transfers/Other	-		
Total Revenue	**1,160,355**	**1,070,790**	**1,130,374**
Expenditures:			
Food Service Activities	1,042,368	1,021,558	1,065,392
Capital Outlay	139,438	-	10,304
Central Services	-	-	-
Total Expenses	**1,181,806**	**1,021,558**	**1,075,696**
Revenues over Expenses	(21,451)	49,232	54,678
Transfers Out	-		
Net Change in Fund Balance	(21,451)	49,232	54,678
FUND EQUITY, Beginning	459,304	437,853	437,853
FUND EQUITY, Ending	437,853	487,085	492,531

2025-2026 Budget to be Adopted by the Board of Education June 22, 2026

HOUGHTON LAKE COMMUNITY SCHOOLS
DEBT SERVICE BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2026

	2024-2025 Audit	2025-2026 Proposed Budget	2025-2026 Amended Budget
Revenues:			
Local	520,818	390,000	548,343
State Sources	-		1,837
Federal Sources	-		
Incoming Transfers/Other	-		
Total Revenue	**520,818**	**390,000**	**550,180**
Expenditures:			
Principal	460,000	470,000	470,000
Interest	62,452	48,650	48,650
Dues & Fees		500	500
Capital Outlay	-		
Total Expenses	**522,452**	**519,150**	**519,150**
Revenues over Expenses	(1,634)	(129,150)	31,030
Transfers Out	-	-	-
Net Change in Fund Balance	(1,634)	(129,150)	31,030
FUND EQUITY, Beginning	349,575	347,941	347,941
FUND EQUITY, Ending	347,941	218,791	378,971

2025-2026 Amended Budget to be Adopted by the Board of Education June 22, 2026

The 25-26 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, 2026

	2024-25 Audit	2025-26 Original Budget	2025-26 Amended Budget
Revenues			
Transfers In	800,000	-	
Interest	43,765	18,000	38,000
Total Revenue	843,765	18,000	38,000
Expenditures			
Capital Outlay	123,211	324,500	560,000
Total Expenses	123,211	324,500	560,000
Revenue over Expenses	720,554	(306,500)	(522,000)
Beginning Fund Balance	505,618	1,226,172	1,226,172
Est. Ending Fund Balance	1,226,172	919,672	704,172

HOUGHTON LAKE COMMUNITY SCHOOLS
STUDENT ACTIVITY BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2026

	2024-25 Audit	2025-26 Proposed Budget	2025-26 Amended Budget
Revenues	243,603	220,000	122,000
Expenses	252,953	220,000	190,900
Revenue over Expenses	(9,350)	-	(68,900)
PY Fund Balance	190,070	180,720	180,720
Est. Fund Balance	180,720	180,720	111,820