HOUGHTON LAKE COMMUNITY SCHOOLS
GENERAL FUND BUDGET
FOR THE FISCAL YEAR ENDED June 30, 2027

			2025-2026 Final Budget BOE Approved 6/22/2026	2026-2027 Proposed Budget BOE Approved 06/22/2026
Revenues:				
	Local Property Taxes		10,957,120	11,647,200
	Other, interest, transfers		722,059	575,400
	State Sources		4,274,406	3,593,297
	Federal Sources		1,482,565	1,269,491
Total Revenue			**17,436,149**	**17,085,388**
Expenditures:				
	Instruction			
	11*	Basic Programs	6,581,868	6,262,217
	12*	Added Needs	2,514,306	2,775,045
	13*	Adult/Continuing Ed	95,311	78,744
			9,191,485	**9,116,006**
	Support Services			
	21*	Pupil Support	1,325,447	1,294,674
	22*	Instructional Staff Support	581,796	501,669
	23*	General Administration	360,375	329,137
	24*	School Administration	1,254,917	1,239,062
	25*	Business Services	480,029	467,827
	26*	Operations/Maintenance and Security	1,686,372	1,699,764
	27*	Transportation	1,211,085	1,258,169
	28* 29*	Other Central Support	861,444	881,252
		Total	**7,761,466**	**7,671,553**
	30*	Community Services	91,509	88,442
	45*	Building Improvement		
	51*	Other Financing Uses	68,446	33,900
	64*	Fund Modifications		
Total Expenses			**17,112,906**	**16,909,902**
		Revenues over Expenses	323,243	175,487
		Issuance of Long-Term Debt		
	63*	Transfers to Other Funds		
		Total Other Finance Uses		
		Net Change in Fund Balance	323,243	175,487
FUND EQUITY, Beginning			7,734,508	8,057,751
FUND EQUITY, Ending			8,057,751	8,233,238
			47.1%	**48.7%**

The 2026-27 Budget to be adopted by the Board of Education on June 22,2026

The 26-27 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, 2027

	2025-2026 Proposed Budget	2025-2026 Amended Budget	2026-2027 Proposed Budget
Revenues:			
Local	97,206	91,703	109,284
State Sources	35,000	33,579	32,000
Federal Sources	938,584	1,005,093	941,824
Incoming Transfers/Other			
Total Revenue	**1,070,790**	**1,130,374**	**1,083,108**
Expenditures:			
Food Service Activities	1,021,558	1,065,392	992,227
Capital Outlay	-	10,304	97,200
Central Services	-		
Total Expenses	**1,021,558**	**1,075,696**	**1,089,427**
Revenues over Expenses	49,232	54,678	(6,319)
Transfers Out			
Net Change in Fund Balance	49,232	54,678	(6,319)
FUND EQUITY, Beginning	437,853	437,853	492,531
FUND EQUITY, Ending	487,085	492,531	486,212

2026-2027 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, 2027

	2025-2026 Proposed Budget	2025-2026 Amended Budget	2026-2027 Proposed Budget
Revenues:			
Local	390,000	548,343	380,000
State Sources		1,837	-
Federal Sources			
Incoming Transfers/Other			
Total Revenue	**390,000**	**550,180**	**380,000**
Expenditures:			
Principal	470,000	470,000	485,000
Interest	48,650	48,650	34,550
Dues & Fees	500	500	500
Capital Outlay			
Total Expenses	**519,150**	**519,150**	**520,050**
Revenues over Expenses	(129,150)	31,030	(140,050)
Transfers Out	-	-	
Net Change in Fund Balance	(129,150)	31,030	(140,050)
FUND EQUITY, Beginning	347,941	347,941	378,971
FUND EQUITY, Ending	218,791	378,971	238,921

2026-2027 Budget to be Adopted by the Board of Education June 22, 2026

The 2026-2027 Debt Service Fund Budget includes the District levying .35 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, 2027

	2025-26 Proposed Budget	2025-26 Amended Budget	2026-27 Proposed Budget
Revenues			
Transfers In	-	-	-
Interest	18,000	38,000	3,000
Total Revenue	18,000	38,000	3,000
Expenditures			
Capital Outlay	324,500	560,000	663,200
Total Expenses	324,500	560,000	663,200
Revenue over Expenses	(306,500)	(522,000)	(660,200)
Beginning Fund Balance	1,226,172	1,226,172	704,172
Est. Ending Fund Balance	919,672	704,172	43,972

2026-2027 Budget to be Adopted by the Board of Education on June 22, 2026

HOUGHTON LAKE COMMUNITY SCHOOLS
STUDENT ACTIVITY BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2027

	2025-26 Proposed Budget	2025-26 Amended Budget	2026-27 Proposed Budget
Revenues	220,000	122,000	200,000
Expenses	220,000	190,900	200,000
Revenue over Expenses	-	(68,900)	-
PY Fund Balance	180,720	180,720	111,820
Est. Fund Balance	180,720	111,820	111,820

2026-27 Budget to be Adopted by the Board of Education on June 22, 2026