

**HOUGHTON-PORTAGE TOWNSHIP SCHOOLS**  
**GENERAL FUND**  
**DETAIL BUDGET PROJECTION**  
**FISCAL YEAR ENDING JUNE 30, 2026 and 2027**

|                                                                     | ORIGINAL<br>2025-26  | REVISED<br>2025-26   | ESTIMATED<br>2026-27 |
|---------------------------------------------------------------------|----------------------|----------------------|----------------------|
| <b>REVENUES</b>                                                     |                      |                      |                      |
| Local Sources                                                       | \$ 2,403,000         | \$ 2,458,000         | \$ 2,498,000         |
| Athletics                                                           | \$ 127,370           | \$ 108,060           | \$ 114,410           |
| State Sources                                                       | \$ 14,856,845        | \$ 14,288,764        | \$ 14,608,165        |
| Federal Sources                                                     | \$ 145,000           | \$ 160,000           | \$ 185,000           |
| <b>TOTAL REVENUES</b>                                               | <u>\$ 17,532,215</u> | <u>\$ 17,014,824</u> | <u>\$ 17,405,575</u> |
| <b>INCOMING TRANSFERS &amp; OTHER TRANSACTIONS</b>                  | <u>\$ 13,000</u>     | <u>\$ -</u>          | <u>\$ -</u>          |
| <b>TOTAL REVENUES, INCOMING TRANSFERS<br/>AND OTHER TRANSACTION</b> | <u>\$ 17,545,215</u> | <u>\$ 17,014,824</u> | <u>\$ 17,405,575</u> |
| <b>EXPENDITURES</b>                                                 |                      |                      |                      |
| Instruction                                                         |                      |                      |                      |
| Basic Program                                                       | \$ 10,660,392        | \$ 11,093,895        | \$ 10,406,885        |
| Added Needs                                                         | \$ 1,109,032         | \$ 1,443,044         | \$ 1,386,009         |
| Support Services                                                    |                      |                      |                      |
| Pupil                                                               | \$ 623,811           | \$ 684,445           | \$ 660,018           |
| Instructional Staff                                                 | \$ 211,713           | \$ 226,804           | \$ 227,962           |
| General Administration                                              | \$ 336,477           | \$ 357,946           | \$ 339,731           |
| School Administration                                               | \$ 1,101,717         | \$ 1,157,329         | \$ 972,061           |
| Business                                                            | \$ 330,089           | \$ 347,818           | \$ 341,599           |
| Operation & Maint of Plan                                           | \$ 1,551,978         | \$ 1,559,838         | \$ 1,537,084         |
| Pupil Transportation                                                | \$ 505,000           | \$ 505,000           | \$ 505,000           |
| Other Technical Support (Technology)                                | \$ 250,500           | \$ 292,500           | \$ 177,800           |
| Athletics                                                           | \$ 760,814           | \$ 809,504           | \$ 820,926           |
| Community Services                                                  | \$ 27,500            | \$ 27,500            | \$ 27,500            |
| <b>TOTAL EXPENDITURES</b>                                           | <u>\$ 17,469,023</u> | <u>\$ 18,505,623</u> | <u>\$ 17,402,575</u> |
| <b>OUTGOING TRANSFERS AND OTHER TRANSACTIONS</b>                    | <u>\$ 3,000</u>      | <u>\$ 3,000</u>      | <u>\$ 3,000</u>      |
| <b>FUND MODIFICATIONS</b>                                           | <u>\$ -</u>          | <u>\$ -</u>          | <u>\$ -</u>          |
| <b>TOTAL APPROPRIATED</b>                                           | <u>\$ 17,472,023</u> | <u>\$ 18,508,623</u> | <u>\$ 17,405,575</u> |
| <b>EXCESS REVENUE (APPROPRIATIONS)</b>                              | \$ 73,192            | \$ (1,493,799)       | \$ -                 |
| <b>FUND BALANCE JULY 1</b>                                          | <u>\$ 5,464,013</u>  | <u>\$ 5,464,013</u>  | <u>\$ 3,970,214</u>  |
| <b>FUND BALANCE JUNE 30</b>                                         | <u>\$ 5,537,205</u>  | <u>\$ 3,970,214</u>  | <u>\$ 3,970,214</u>  |

**Note:**

For 2026, 16.9905 mills will be levied on non-homestead and non-qualified agricultural property in the district for operating purposes.

**HOUGHTON-PORTAGE TOWNSHIP SCHOOLS**  
**SCHOOL SERVICE FUND**  
**DETAIL BUDGET PROJECTION**  
**FISCAL YEAR ENDING JUNE 30, 2026 AND 2027**

|                                                                         | ORIGINAL<br>2025-26      | REVISED<br>2025-26       | ESTIMATED<br>2026-27     |
|-------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|
| <b>REVENUES</b>                                                         |                          |                          |                          |
| Local Sources                                                           | \$ 462,173               | \$ 495,610               | \$ 457,000               |
| State Sources                                                           | \$ 490,000               | \$ 550,000               | \$ 542,165               |
| Federal Sources                                                         | <u>\$ 860,000</u>        | <u>\$ 865,000</u>        | <u>\$ 875,000</u>        |
| <b>TOTAL REVENUES</b>                                                   | <u>\$ 1,812,173</u>      | <u>\$ 1,910,610</u>      | <u>\$ 1,874,165</u>      |
| <br><b>INCOMING TRANSFERS &amp; OTHER TRANSACTIONS</b>                  | <br><u>\$ -</u>          | <br><u>\$ -</u>          | <br><u>\$ -</u>          |
| <br><b>TOTAL REVENUES, INCOMING TRANSFERS<br/>AND OTHER TRANSACTION</b> | <br><u>\$ 1,812,173</u>  | <br><u>\$ 1,910,610</u>  | <br><u>\$ 1,874,165</u>  |
| <br><b>EXPENDITURES</b>                                                 |                          |                          |                          |
| Food Service                                                            | \$ 1,562,173             | \$ 1,592,598             | \$ 1,596,665             |
| Childcare                                                               | <u>\$ 250,000</u>        | <u>\$ 274,500</u>        | <u>\$ 277,500</u>        |
| <br><b>TOTAL EXPENDITURES</b>                                           | <br><u>\$ 1,812,173</u>  | <br><u>\$ 1,867,098</u>  | <br><u>\$ 1,874,165</u>  |
| <br><b>OUTGOING TRANSFERS AND OTHER TRANSACTIONS</b>                    | <br><u>\$ -</u>          | <br><u>\$ -</u>          | <br><u>\$ -</u>          |
| <br><b>TOTAL APPROPRIATED</b>                                           | <br><u>\$ 1,812,173</u>  | <br><u>\$ 1,867,098</u>  | <br><u>\$ 1,874,165</u>  |
| <br><b>EXCESS REVENUE (APPROPRIATIONS)</b>                              | <br><u>\$ -</u>          | <br><u>\$ 43,512</u>     | <br><u>\$ -</u>          |
| <b>FUND BALANCE JULY 1</b>                                              | <u>\$ 941,282</u>        | <u>\$ 941,282</u>        | <u>\$ 984,794</u>        |
| <b>FUND BALANCE JUNE 30</b>                                             | <u><u>\$ 941,282</u></u> | <u><u>\$ 984,794</u></u> | <u><u>\$ 984,794</u></u> |

**HOUGHTON-PORTAGE TOWNSHIP SCHOOLS**  
**DEBT RETIREMENT**  
**DETAIL BUDGET PROJECTION**  
**FISCAL YEAR ENDING JUNE 30, 2026 AND 2027**

|                                                                     | ORIGINAL<br>2025-26      | REVISED<br>2025-26       | ESTIMATED<br>2026-27     |
|---------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|
| <b>REVENUES</b>                                                     |                          |                          |                          |
| Property Tax Levy                                                   | \$ 3,150,000             | \$ 3,145,000             | \$ 3,295,000             |
| Other Revenues from Local Sources                                   | \$ 17,500                | \$ 13,500                | \$ 16,000                |
| State Sources                                                       | \$ -                     | \$ 15,000                | \$ -                     |
| <b>TOTAL REVENUES</b>                                               | <u>\$ 3,167,500</u>      | <u>\$ 3,173,500</u>      | <u>\$ 3,311,000</u>      |
| <b>INCOMING TRANSFERS &amp; OTHER TRANSACTIONS</b>                  | <u>\$ 267,858</u>        | <u>\$ 240,454</u>        | <u>\$ -</u>              |
| <b>TOTAL REVENUES, INCOMING TRANSFERS<br/>AND OTHER TRANSACTION</b> | <u>\$ 3,435,358</u>      | <u>\$ 3,413,954</u>      | <u>\$ 3,311,000</u>      |
| <b>EXPENDITURES</b>                                                 |                          |                          |                          |
| Redemption of Principal                                             | \$ 2,610,000             | \$ 2,610,000             | \$ 780,000               |
| Redemption of SLRF                                                  | \$ -                     | \$ -                     | \$ 1,442,807             |
| Interest on Debt                                                    | \$ 810,358               | \$ 768,157               | \$ 1,073,193             |
| Dues & Fees                                                         | \$ 10,000                | \$ 12,200                | \$ 10,000                |
| Miscellaneous                                                       | \$ 5,000                 | \$ 5,000                 | \$ 5,000                 |
| Other Transactions                                                  | \$ -                     | \$ -                     | \$ -                     |
| <b>TOTAL EXPENDITURES</b>                                           | <u>\$ 3,435,358</u>      | <u>\$ 3,395,357</u>      | <u>\$ 3,311,000</u>      |
| <b>OUTGOING TRANSFERS &amp; OTHER TRANSACTIONS</b>                  | <u>\$ -</u>              | <u>\$ -</u>              | <u>\$ -</u>              |
| <b>TOTAL APPROPRIATED</b>                                           | <u>\$ 3,435,358</u>      | <u>\$ 3,395,357</u>      | <u>\$ 3,311,000</u>      |
| <b>EXCESS REVENUE (APPROPRIATIONS)</b>                              | \$ -                     | \$ 18,597                | \$ -                     |
| <b>FUND BALANCE JULY 1</b>                                          | <u>\$ 130,640</u>        | <u>\$ 130,640</u>        | <u>\$ 149,237</u>        |
| <b>FUND BALANCE JUNE 30</b>                                         | <u><u>\$ 130,640</u></u> | <u><u>\$ 149,237</u></u> | <u><u>\$ 149,237</u></u> |

**NOTE:**

For 2026, 9.64 mills will be levied on all property in the district for debt retirement purposes.

**HOUGHTON-PORTAGE TOWNSHIP SCHOOLS  
CAPITAL PROJECT FUND  
DETAIL BUDGET PROJECTION  
FISCAL YEAR ENDING JUNE 30, 2026 AND 2027**

|                                                                         | <b>ORIGINAL<br/>2025-26</b> | <b>REVISED<br/>2025-26</b> | <b>ESTIMATED<br/>2026-27</b> |
|-------------------------------------------------------------------------|-----------------------------|----------------------------|------------------------------|
| <b>REVENUES</b>                                                         |                             |                            |                              |
| Rentals                                                                 | \$ 16,500                   | \$ 16,500                  | \$ 16,500                    |
| Sale of Fixed Assets                                                    | \$ -                        | \$ -                       | \$ -                         |
| <b>TOTAL REVENUES</b>                                                   | <u>\$ 16,500</u>            | <u>\$ 16,500</u>           | <u>\$ 16,500</u>             |
| <br><b>INCOMING TRANSFERS &amp; OTHER TRANSACTIONS</b>                  | <br><u>\$ -</u>             | <br><u>\$ -</u>            | <br><u>\$ -</u>              |
| <br><b>TOTAL REVENUES, INCOMING TRANSFERS<br/>AND OTHER TRANSACTION</b> | <br><u>\$ 16,500</u>        | <br><u>\$ 16,500</u>       | <br><u>\$ 16,500</u>         |
| <br><b>EXPENDITURES</b>                                                 |                             |                            |                              |
| Capital Outlay/Maintenance                                              | \$ 150,000                  | \$ 150,000                 | \$ 150,000                   |
| <b>TOTAL EXPENDITURES</b>                                               | <u>\$ 150,000</u>           | <u>\$ 150,000</u>          | <u>\$ 150,000</u>            |
| <br><b>TOTAL APPROPRIATED</b>                                           | <br><u>\$ 150,000</u>       | <br><u>\$ 150,000</u>      | <br><u>\$ 150,000</u>        |
| <br><b>EXCESS REVENUE (APPROPRIATIONS)</b>                              | <br>\$ (133,500)            | <br>\$ (133,500)           | <br>\$ (133,500)             |
| <b>FUND BALANCE JULY 1</b>                                              | <u>\$ 399,530</u>           | <u>\$ 399,530</u>          | <u>\$ 266,030</u>            |
| <b>FUND BALANCE JUNE 30</b>                                             | <u><u>\$ 266,030</u></u>    | <u><u>\$ 266,030</u></u>   | <u><u>\$ 132,530</u></u>     |

**HOUGHTON-PORTAGE TOWNSHIP SCHOOLS**  
**STUDENT ACTIVITY FUND**  
**DETAIL BUDGET PROJECTION**  
**FISCAL YEAR ENDING JUNE 30, 2026 AND 2027**

|                                                                     | <b>ORIGINAL<br/>2025-26</b> | <b>REVISED<br/>2025-26</b> | <b>ESTIMATED<br/>2026-27</b> |
|---------------------------------------------------------------------|-----------------------------|----------------------------|------------------------------|
| <b>REVENUES</b>                                                     |                             |                            |                              |
| Student Activity Income                                             | \$ 200,000                  | \$ 235,000                 | \$ 230,000                   |
| <b>TOTAL REVENUES</b>                                               | <u>\$ 200,000</u>           | <u>\$ 235,000</u>          | <u>\$ 230,000</u>            |
| <b>INCOMING TRANSFERS &amp; OTHER TRANSACTIONS</b>                  | <u>\$ -</u>                 | <u>\$ -</u>                | <u>\$ -</u>                  |
| <b>TOTAL REVENUES, INCOMING TRANSFERS<br/>AND OTHER TRANSACTION</b> | <u>\$ 200,000</u>           | <u>\$ 235,000</u>          | <u>\$ 230,000</u>            |
| <b>EXPENDITURES</b>                                                 |                             |                            |                              |
| Student Activity Expenses                                           | \$ 190,000                  | \$ 240,000                 | \$ 230,000                   |
| <b>TOTAL EXPENDITURES</b>                                           | <u>\$ 190,000</u>           | <u>\$ 240,000</u>          | <u>\$ 230,000</u>            |
| <b>TOTAL APPROPRIATED</b>                                           | <u>\$ 190,000</u>           | <u>\$ 240,000</u>          | <u>\$ 230,000</u>            |
| <b>EXCESS REVENUE (APPROPRIATIONS)</b>                              | \$ 10,000                   | \$ (5,000)                 | \$ -                         |
| <b>FUND BALANCE JULY 1</b>                                          | <u>\$ 155,658</u>           | <u>\$ 155,658</u>          | <u>\$ 150,658</u>            |
| <b>FUND BALANCE JUNE 30</b>                                         | <u><u>\$ 165,658</u></u>    | <u><u>\$ 150,658</u></u>   | <u><u>\$ 150,658</u></u>     |