Hillman Community Schools
General Fund Budget
June 16, 2026

	AUDITED 2023-2024	AUDITED 2024-2025	UNAUDITED BUDGET 2025-2026	PROPOSED BUDGET 2026-2027	Dollar Change in Budget	% Change in Budget
Revenues						
Local Sources	$ 2,063,843	$ 2,102,616	$ 2,192,680	$ 2,377,564	$ 184,884	8%
State Sources	$ 3,708,522	$ 3,709,379	$ 4,293,473	$ 3,682,618	$ (610,855)	-14%
Federal Sources	$ 480,761	$ 275,632	$ 264,182	$ 248,044	$ (16,138)	-6%
Incoming Transfers and Other	$ 394,846	$ 243,367	$ 422,869	$ 173,000	$ (249,869)	-59%
Total Revenues	**$ 6,647,972**	**$ 6,330,994**	**$ 7,173,204**	**$ 6,481,226**	**$ (691,978)**	**-10%**
Expenditures						
INSTRUCTIONAL SERVICES						
Elementary	$ 1,152,974	$ 1,208,939	$ 1,308,529	$ 1,321,841	$ 13,312	1%
High School	$ 1,551,470	$ 1,589,049	$ 1,662,301	$ 1,587,252	$ (75,049)	-5%
GSRP	$ -	$ -	$ 182,350	$ 163,590	$ (18,760)	100%
Summer School	$ -	$ 10,393	$ 7,315	$ 8,225	$ 910	100%
Added Needs	$ 1,009,307	$ 1,152,398	$ 1,248,036	$ 1,042,006	$ (206,030)	-17%
TOTAL INSTRUCTIONAL	$ 3,713,751	$ 3,960,779	$ 4,408,531	$ 4,122,914	$ (285,617)	-6%
SUPPORT SERVICES						
Operations/Maintenance	$ 726,281	$ 841,005	$ 743,214	$ 566,350	$ (176,864)	-24%
Transportation	$ 366,944	$ 393,082	$ 394,912	$ 335,140	$ (59,772)	-15%
School Administration	$ 405,333	$ 457,301	$ 434,250	$ 421,031	$ (13,219)	-3%
General Administration	$ 379,647	$ 354,708	$ 346,545	$ 332,270	$ (14,275)	-4%
Business Services	$ 159,556	$ 228,678	$ 329,050	$ 228,000	$ (101,050)	-31%
Central Services / Technology	$ 269,210	$ 254,511	$ 271,184	$ 208,210	$ (62,974)	-23%
Pupil & Instructional Staff	$ 126,609	$ 83,025	$ 387,198	$ 260,996	$ (126,202)	-33%
Other Support Services	$ 16,320	$ -	$ -	$ -	$ -	100%
TOTAL SUPPORT SERVICES	$ 2,449,900	$ 2,612,310	$ 2,906,353	$ 2,351,997	$ (554,356)	-19%
COMMUNITY SERVICES	$ 3,218	$ -	$ 5,061	$ 3,101	$ (1,960)	
ATHLETICS	$ 126,478	$ 135,362	$ 193,530	$ 151,098	$ (42,432)	-22%
CAPITAL OUTLAY	$ 170,520	$ 143,071	$ -	$ -	$ -	#DIV/0!
DEBT SERVICE						
Principal Retirement	$ 118,245	$ 100,565	$ 122,176	$ 19,000	$ (103,176)	-84%
Interest & Fees Long-Term Debt	$ 9,020	$ 3,965	$ 4,854	$ 2,500	$ (2,354)	-48%
OUTGOING TRANSFERS	$ 31,075	$ 105,836	$ 92,000	$ 14,100	$ (77,900)	100%
Total Expenditures	**$ 6,622,207**	**$ 7,061,888**	**$ 7,732,505**	**$ 6,664,710**	**$ (1,067,795)**	**-14%**
Excess of Rev. Over (Under) Exp.	**$ 25,765**	**$ (730,894)**	**$ (559,301)**	**$ (183,484)**		
Est. Fund Balance at 6/30/2027				**$ 165,704**		
Audited Fund Balance	***$ 1,639,383***	***$ 908,489***			**Fund Balance over Expenditures @ 6-30-2027**	
					2.49%	

Hillman Community Schools
Food Service Fund Budget
June 16, 2026

	AUDITED 2023-2024	AUDITED 2024-2025	UNAUDITED BUDGET 2025-2026	PROPOSED BUDGET 2026-2027	Dollar Change in Budget	% Change in Budget
Revenues						
Local Sources	$ 15,607	$ 14,699	$ 11,695	$ 7,300	$ (4,395)	-38%
State Soureces	$ 51,960	$ 32,223	$ 37,300	$ 39,350	$ 2,050	5%
Federal Sourcecs	$ 298,856	$ 304,070	$ 296,850	$ 284,000	$ (12,850)	-4%
Incoming Transfers and Other	$ 31,075	$ 105,836	$ 92,000	$ 14,100	$ (77,900)	
Total Revenues	**$ 397,498**	**$ 456,828**	**$ 437,845**	**$ 344,750**	**$ (93,095)**	**-21%**
Expenditures						
Wages & Benefits	$ 179,363	$ 200,697	$ 217,430	$ 137,800	$ (79,630)	-37%
Food Costs	$ 178,293	$ 179,824	$ 170,750	$ 170,850	$ 100	0%
Commodities Costs	$ 16,443	$ 16,407	$ 23,800	$ 19,000	$ (4,800)	-20%
Purchased Services	$ 8,857	$ 6,231	$ 9,850	$ 4,100	$ (5,750)	-58%
Supplies, Materials, Non Food	$ 13,291	$ 9,472	$ 14,792	$ 13,000	$ (1,792)	-12%
Capital Outlay	$ -	$ 48,136	$ -	$ -	$ -	
Total Expenditures	$ 396,247	$ 460,767	$ 436,622	$ 344,750	$ (91,872)	-21%
Outgoing Transfers	$ -	$ -	$ -		$ -	
Total Appropriated	**$ 396,247**	**$ 460,767**	**$ 436,622**	**$ 344,750**	**$ (91,872)**	-21%
Excess Rev. Over(Under) Exp	**$ 1,251**	**$ (3,939)**	**$ 1,223**	**$ -**		
Audited Fund Balance:	**$ 10,223**	**$ 6,284**				
Estimated Fund Balance 6/30/2027				**$ 7,507**		
				2.18%		

Hillman Community Schools
Student Activity Fund Budget
June 16, 2026

	AUDITED 2023-2024	AUDITED 2024-2025	UNAUDITED BUDGET 2025-2026	PROPOSED BUDGET 2026-2027	Dollar Change in Budget	% Change in Budget
Revenues						
Local Sources	$ 123,019	$ 88,154	$ 108,675	$ 87,500	$ (21,175)	-19%
State Soureces	$ -	$ -	$ -	$ -		
Federal Sourcecs	$ -	$ -	$ -	$ -		
Incoming Transfers and Other	$ -	$ -	$ -	$ -		
Total Revenues	**$ 123,019**	**$ 88,154**	**$ 109,750**	**$ 87,500**	**$ (21,175)**	**-24%**
Expenditures						
Student Activity Accounts	$ 106,044	$ 91,062	$ 122,000	$ 85,500	$ (36,500)	-52%
Total Expenditures	$ 106,044	$ 91,062	$ 125,750	$ 85,500	$ (36,500)	-52%
Outgoing Transfers	$ -	$ -	$ -	$ -	$ -	
Total Appropriated	**$ 106,044**	**$ 91,062**	**$ 125,750**	**$ 85,500**	**$ (36,500)**	-52%
Excess Rev. Over(Under) Exp	**$ 16,975**	**$ (2,908)**	**$ (16,000)**	**$ 2,000**		
Audited Fund Balance:	**$ 120,609**	**$ 117,701**				
Estimated Fund Balance 6/30/2027				**$ 103,701**		

Adoption of the Student Activity Fund as a special revenue fund is due to the adoption of GASB 84. These activity accounts were previously held in the Trust & Agency Funds, but are now required to be accounted as either a special revenue fund or an agency fund.

Hillman Community Schools
Sinking Fund Budget
June 16, 2026

	AUDITED 2023-2024	AUDITED 2024-2025	UNAUDITED BUDGET 2025-2026	PROPOSED BUDGET 2026-2027	Dollar Change in Budget	% Change in Budget
Revenues						
Local Sources:						
Property Tax Levy	$ 210,509	$ 221,429	$ 229,985	$ 253,362	$ 23,377	10%
Other Local Revenue (Interest)	$ 4,552	$ 2,546	$ 1,780	$ 1,350	$ (430)	-24%
State Sources	$ 568	$ -	$ -	$ -	$ -	
Total Revenue	$ 215,629	$ 223,975	$ 229,191	$ 254,712	$ 22,947	10%
Incoming Transfer	$ -	$ -	$ -	$ -	$ -	0%
Total Revenue and Transfers	**$ 215,629**	**$ 223,975**	**$ 229,191**	**$ 254,712**	**$ 22,947**	10%
Expenditures						
Contacted Services/Repairs	$ -	$ -	$ -	$ -	$ -	0%
Supplies/Materials/Misc	$ 22,860	$ 642	$ 12,500	$ 21,000	$ 8,500	68%
Capital Outlay	$ 82,107	$ 182,456	$ 713,528	$ 75,000	$ (638,528)	-89%
Total Expenditures	$ 104,967	$ 183,098	$ 726,028	$ 96,000	$ (630,028)	-87%
Outgoing Transfers	$ -		$ -	$ -	$ -	
Total Appropriated	**$ 104,967**	**$ 183,098**	**$ 726,028**	**$ 96,000**	**$ (630,028)**	-87%
Excess Rev. Over(Under) Exp	**$ 110,662**	**$ 40,877**	**$ (496,837)**	**$ 158,712**		
Audited Fund Balance:	**$ 457,860**	**$ 498,737**				
Estimated Fund Balance 6/30/2027				**$ 160,612**		

The 2025-2026 Fiscal Year is the seventh year the Sinking Fund will be levied per the authorized 10 year period including 2019 to 2028 inclusive.