Hillman Community Schools
General Fund Budget
January 20, 2026

	AUDITED 2023-2024	AUDITED 2024-2025	ORIGINAL BUDGET 2025-2026	PROPOSED AMENDED BUDGET 2025-2026	Dollar Change in Budget	% Change in Budget
Revenues						
Local Sources	$ 2,063,843	$ 2,102,616	$ 2,158,200	$ 2,157,363	$ (837)	0%
State Sources	$ 3,708,522	$ 3,709,379	$ 3,769,564	$ 4,167,256	$ 397,692	11%
Federal Sources	$ 480,761	$ 275,632	$ 219,300	$ 245,134	$ 25,834	12%
Incoming Transfers and Other	$ 394,846	$ 243,367	$ 206,924	$ 180,693	$ (26,231)	-13%
Total Revenues	**$ 6,647,972**	**$ 6,330,994**	**$ 6,353,988**	**$ 6,750,446**	**$ 396,458**	**6%**
Expenditures						
INSTRUCTIONAL SERVICES						
Elementary	$ 1,152,974	$ 1,208,939	$ 1,181,925	$ 1,334,729	$ 152,804	13%
High School	$ 1,551,470	$ 1,589,049	$ 1,488,742	$ 1,691,799	$ 203,057	14%
GSRP	$ -	$ -	$ 200,000	$ 192,960	$ (7,040)	-4%
Summer School	$ -	$ 10,393	$ 9,950	$ 7,655	$ (2,295)	-23%
Added Needs	$ 1,009,307	$ 1,152,398	$ 983,729	$ 1,151,330	$ 167,601	17%
TOTAL INSTRUCTIONAL	$ 3,713,751	$ 3,960,779	$ 3,864,346	$ 4,378,473	$ 514,127	13%
SUPPORT SERVICES						
Operations/Maintenance	$ 726,281	$ 841,005	$ 694,450	$ 694,330	$ (120)	0%
Transportation	$ 366,944	$ 393,082	$ 390,150	$ 403,855	$ 13,705	4%
School Administration	$ 405,333	$ 457,301	$ 451,450	$ 433,340	$ (18,110)	-4%
General Administration	$ 379,647	$ 354,708	$ 355,074	$ 334,372	$ (20,702)	-6%
Business Services	$ 159,556	$ 228,678	$ 199,750	$ 219,500	$ 19,750	10%
Central Services / Technology	$ 269,210	$ 254,511	$ 255,200	$ 244,460	$ (10,740)	-4%
Pupil & Instructional Staff	$ 126,609	$ 83,025	$ 205,507	$ 272,962	$ 67,455	33%
Other Support Services	$ 16,320	$ -		$ -	$ -	0%
TOTAL SUPPORT SERVICES	$ 2,449,900	$ 2,612,310	$ 2,551,581	$ 2,602,819	$ 51,238	2%
COMMUNITY SERVICES	$ 3,218	$ -		$ 3,101	$ 3,101	
ATHLETICS	$ 126,478	$ 135,362	$ 139,117	$ 143,145	$ 4,028	3%
CAPITAL OUTLAY	$ 170,520	$ 143,071	$ 1,500	$ 12,323	$ 10,823	722%
DEBT SERVICE						
Principal Retirement	$ 118,245	$ 100,565	$ 131,276	$ 103,176	$ (28,100)	-21%
Interest & Fees Long-Term Debt	$ 9,020	$ 3,965	$ 7,554	$ 2,354	$ (5,200)	-69%
OUTGOING TRANSFERS	$ 31,075	$ 105,836	$ 29,600	$ 66,103	$ 36,503	123%
Total Expenditures	**$ 6,622,207**	**$ 7,061,888**	**$ 6,724,974**	**$ 7,311,494**	**$ 586,520**	**9%**
Excess of Rev. Over (Under) Exp.	**$ 25,765**	**$ (730,894)**	**$ (370,986)**	**$ (561,048)**		
Est. Fund Balance at 6/30/2026				**$ 347,441**		
Audited Fund Balance	***$ 1,639,383***	***$ 908,489***			**Fund Balance over Expenditures @ 6-30-2026**	**4.75%**

Hillman Community Schools
Food Service Fund Budget
January 20, 2026

	AUDITED 2023-2024	AUDITED 2024-2025	ORIGINAL BUDGET 2025-2026	PROPOSED AMENDED BUDGET 2025-2026	Dollar Change in Budget	% Change in Budget
Revenues						
Local Sources	$ 15,607	$ 14,699	$ 12,250	$ 12,720	$ 470	4%
State Soureces	$ 51,960	$ 32,223	$ 50,750	$ 45,250	$ (5,500)	-11%
Federal Sourcecs	$ 298,856	$ 304,070	$ 283,000	$ 297,995	$ 14,995	5%
Incoming Transfers and Other	$ 31,075	$ 105,836	$ 29,600	$ 66,103	$ 36,503	123%
Total Revenues	**$ 397,498**	**$ 456,828**	**$ 375,600**	**$ 422,068**	**$ 46,468**	**12%**
Expenditures						
Wages & Benefits	$ 179,363	$ 200,697	$ 214,500	$ 217,681	$ 3,181	1%
Food Costs	$ 178,293	$ 179,824	$ 130,500	$ 167,750	$ 37,250	29%
Commodities Costs	$ 16,443	$ 16,407	$ 20,000	$ 19,945	$ (55)	0%
Purchased Services	$ 8,857	$ 6,231	$ 4,100	$ 4,100	$ -	0%
Supplies, Materials, Non Food	$ 13,291	$ 9,472	$ 6,500	$ 12,592	$ 6,092	94%
Capital Outlay	$ -	$ 48,136	$ -	$ -	$ -	
Total Expenditures	$ 396,247	$ 460,767	$ 375,600	$ 422,068	$ 46,468	12%
Outgoing Transfers	$ -	$ -	$ -		$ -	
Total Appropriated	**$ 396,247**	**$ 460,767**	**$ 375,600**	**$ 422,068**	**$ 46,468**	12%
Excess Rev. Over(Under) Exp	**$ 1,251**	**$ (3,939)**	**$ -**	**$ -**		
Audited Fund Balance:	**$ 10,223**	**$ 6,284**				
Estimated Fund Balance 6/30/2026				**$ 6,284**		
Fund Balance over Expenditures @ 6-30-2026			**1.49%**			

Hillman Community Schools
Student Activity Fund Budget
January 20, 2026

	AUDITED 2023-2024	AUDITED 2024-2025	ORIGINAL BUDGET 2025-2026	PROPOSED AMENDED BUDGET 2025-2026	Dollar Change in Budget	% Change in Budget
Revenues						
Local Sources	$ 123,019	$ 88,154	$ 82,750	$ 109,750	$ 27,000	33%
State Soureces	$ -	$ -	$ -	$ -		
Federal Sourcecs	$ -	$ -	$ -	$ -		
Incoming Transfers and Other	$ -	$ -	$ -	$ -		
Total Revenues	**$ 123,019**	**$ 88,154**	**$ 82,750**	**$ 109,750**	**$ 27,000**	**31%**
Expenditures						
Student Activity Accounts	$ 106,044	$ 91,062	$ 87,750	$ 125,750	$ 38,000	54%
Total Expenditures	$ 106,044	$ 91,062	$ 87,750	$ 125,750	$ 38,000	54%
Outgoing Transfers	$ -	$ -	$ -	$ -	$ -	
Total Appropriated	**$ 106,044**	**$ 91,062**	**$ 87,750**	**$ 125,750**	**$ 38,000**	54%
Excess Rev. Over(Under) Exp	**$ 16,975**	**$ (2,908)**	**$ (5,000)**	**$ (16,000)**		
Audited Fund Balance:	**$ 120,609**	**$ 117,701**				
Estimated Fund Balance 6/30/2026				**$ 101,701**		

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
January 20, 2026

	AUDITED 2023-2024	AUDITED 2024-2025	ORIGINAL BUDGET 2025-2026	PROPOSED AMENDED BUDGET 2025-2026	Dollar Change in Budget	% Change in Budget
Revenues						
Local Sources:						
Property Tax Levy	$ 210,509	$ 221,429	$ 224,113	$ 227,291	$ 3,178	1%
Other Local Revenue (Interest)	$ 4,552	$ 2,546	$ 2,600	$ 1,900	$ (700)	-27%
State Sources	$ 568	$ -	$ -	$ -	$ -	
Total Revenue	$ 215,629	$ 223,975	$ 226,713	$ 229,191	$ 2,478	1%
Incoming Transfer	$ -	$ -	$ -	$ -	$ -	0%
Total Revenue and Transfers	**$ 215,629**	**$ 223,975**	**$ 226,713**	**$ 229,191**	**$ 2,478**	1%
Expenditures						
Contacted Services/Repairs	$ -	$ -	$ -	$ -	$ -	0%
Supplies/Materials/Misc	$ 22,860	$ 642	$ 21,500	$ 500	$ (21,000)	-98%
Capital Outlay	$ 82,107	$ 182,456	$ 339,000	$ 725,528	$ 386,528	114%
Total Expenditures	$ 104,967	$ 183,098	$ 360,500	$ 726,028	$ 365,528	101%
Outgoing Transfers	$ -	$ -	$ -	$ -	$ -	
Total Appropriated	**$ 104,967**	**$ 183,098**	**$ 360,500**	**$ 726,028**	**$ 365,528**	101%
Excess Rev. Over(Under) Exp	**$ 110,662**	**$ 40,877**	**$ (133,787)**	**$ (496,837)**		
Audited Fund Balance:	**$ 457,860**	**$ 498,737**				
Estimated Fund Balance 6/30/2026				**$ 1,900**		

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.