Hillman Community Schools
General Fund Budget
June 16, 2026

	AUDITED 2023-2024	AUDITED 2024-2025	CURRENT BUDGET 2025-2026	PROPOSED AMENDED BUDGET 2025-2026	Dollar Change in Budget	% Change in Budget
Revenues						
Local Sources	$ 2,063,843	$ 2,102,616	$ 2,157,363	$ 2,192,680	$ 35,317	2%
State Sources	$ 3,708,522	$ 3,709,379	$ 4,167,256	$ 4,293,473	$ 126,217	3%
Federal Sources	$ 480,761	$ 275,632	$ 245,134	$ 264,182	$ 19,048	8%
Incoming Transfers and Other	$ 394,846	$ 243,367	$ 180,693	$ 422,869	$ 242,176	134%
Total Revenues	**$ 6,647,972**	**$ 6,330,994**	**$ 6,750,446**	**$ 7,173,204**	**$ 422,758**	**6%**
Expenditures						
INSTRUCTIONAL SERVICES						
Elementary	$ 1,152,974	$ 1,208,939	$ 1,334,729	$ 1,308,529	$ (26,200)	-2%
High School	$ 1,551,470	$ 1,589,049	$ 1,691,799	$ 1,662,301	$ (29,498)	-2%
GSRP	$ -	$ -	$ 192,960	$ 182,350	$ (10,610)	-5%
Summer School	$ -	$ 10,393	$ 7,655	$ 7,315	$ (340)	-4%
Added Needs	$ 1,009,307	$ 1,152,398	$ 1,151,330	$ 1,248,036	$ 96,706	8%
TOTAL INSTRUCTIONAL	$ 3,713,751	$ 3,960,779	$ 4,378,473	$ 4,408,531	$ 30,058	1%
SUPPORT SERVICES						
Operations/Maintenance	$ 726,281	$ 841,005	$ 694,330	$ 743,214	$ 48,884	7%
Transportation	$ 366,944	$ 393,082	$ 403,855	$ 394,912	$ (8,943)	-2%
School Administration	$ 405,333	$ 457,301	$ 433,340	$ 434,250	$ 910	0%
General Administration	$ 379,647	$ 354,708	$ 334,372	$ 346,545	$ 12,173	4%
Business Services	$ 159,556	$ 228,678	$ 219,500	$ 329,050	$ 109,550	50%
Central Services / Technology	$ 269,210	$ 254,511	$ 244,460	$ 271,184	$ 26,724	11%
Pupil & Instructional Staff	$ 126,609	$ 83,025	$ 272,962	$ 387,198	$ 114,236	42%
Other Support Services	$ 16,320	$ -	$ -	$ -	$ -	0%
TOTAL SUPPORT SERVICES	$ 2,449,900	$ 2,612,310	$ 2,602,819	$ 2,906,353	$ 303,534	12%
COMMUNITY SERVICES	$ 3,218	$ -	$ 3,101	$ 5,061	$ 1,960	
ATHLETICS	$ 126,478	$ 135,362	$ 143,145	$ 193,530	$ 50,385	35%
CAPITAL OUTLAY	$ 170,520	$ 143,071	$ 12,323	$ -	$ (12,323)	-100%
DEBT SERVICE						
Principal Retirement	$ 118,245	$ 100,565	$ 103,176	$ 122,176	$ 19,000	18%
Interest & Fees Long-Term Debt	$ 9,020	$ 3,965	$ 2,354	$ 4,854	$ 2,500	106%
OUTGOING TRANSFERS	$ 31,075	$ 105,836	$ 66,103	$ 92,000	$ 25,897	39%
Total Expenditures	**$ 6,622,207**	**$ 7,061,888**	**$ 7,311,494**	**$ 7,732,505**	**$ 421,011**	**6%**
Excess of Rev. Over (Under) Exp.	**$ 25,765**	**$ (730,894)**	**$ (561,048)**	**$ (559,301)**		
Est. Fund Balance at 6/30/2026				**$ 349,188**		
Audited Fund Balance	***$ 1,639,383***	***$ 908,489***			**Fund Balance over Expenditures @ 6-30-2026**	
					4.52%	

Hillman Community Schools
Food Service Fund Budget
June 16, 2026

	AUDITED 2023-2024	AUDITED 2024-2025	CURRENT BUDGET 2025-2026	PROPOSED AMENDED BUDGET 2025-2026	Dollar Change in Budget	% Change in Budget
Revenues						
Local Sources	$ 15,607	$ 14,699	$ 12,720	$ 11,695	$ (1,025)	-8%
State Soureces	$ 51,960	$ 32,223	$ 45,250	$ 37,300	$ (7,950)	-18%
Federal Sourcecs	$ 298,856	$ 304,070	$ 297,995	$ 296,850	$ (1,145)	0%
Incoming Transfers and Other	$ 31,075	$ 105,836	$ 66,103	$ 92,000	$ 25,897	39%
Total Revenues	**$ 397,498**	**$ 456,828**	**$ 422,068**	**$ 437,845**	**$ 15,777**	**4%**
Expenditures						
Wages & Benefits	$ 179,363	$ 200,697	$ 217,681	$ 217,430	$ (251)	0%
Food Costs	$ 178,293	$ 179,824	$ 167,750	$ 170,750	$ 3,000	2%
Commodities Costs	$ 16,443	$ 16,407	$ 19,945	$ 23,800	$ 3,855	19%
Purchased Services	$ 8,857	$ 6,231	$ 4,100	$ 9,850	$ 5,750	140%
Supplies, Materials, Non Food	$ 13,291	$ 9,472	$ 12,592	$ 14,792	$ 2,200	17%
Capital Outlay	$ -	$ 48,136	$ -	$ -	$ -	
Total Expenditures	$ 396,247	$ 460,767	$ 422,068	$ 436,622	$ 14,554	3%
Outgoing Transfers	$ -	$ -	$ -		$ -	
Total Appropriated	**$ 396,247**	**$ 460,767**	**$ 422,068**	**$ 436,622**	**$ 14,554**	3%
Excess Rev. Over(Under) Exp	**$ 1,251**	**$ (3,939)**	**$ -**	**$ 1,223**		
Audited Fund Balance:	**$ 10,223**	**$ 6,284**				
Estimated Fund Balance 6/30/2026				**$ 7,507**		

Fund Balance over Expenditures @ 6-30-2026 **1.72%**

Hillman Community Schools
Student Activity Fund Budget
June 16, 2026

	AUDITED 2023-2024	AUDITED 2024-2025	CURRENT BUDGET 2025-2026	PROPOSED AMENDED BUDGET 2025-2026	Dollar Change in Budget	% Change in Budget
Revenues						
Local Sources	$ 123,019	$ 88,154	$ 109,750	$ 108,675	$ (1,075)	-1%
State Soureces	$ -	$ -	$ -	$ -		
Federal Sourcecs	$ -	$ -	$ -	$ -		
Incoming Transfers and Other	$ -	$ -	$ -	$ -		
Total Revenues	**$ 123,019**	**$ 88,154**	**$ 109,750**	**$ 108,675**	**$ (1,075)**	**-1%**
Expenditures						
Student Activity Accounts	$ 106,044	$ 91,062	$ 125,750	$ 122,000	$ (3,750)	-5%
Total Expenditures	$ 106,044	$ 91,062	$ 125,750	$ 122,000	$ (3,750)	-5%
Outgoing Transfers	$ -	$ -	$ -	$ -	$ -	
Total Appropriated	**$ 106,044**	**$ 91,062**	**$ 125,750**	**$ 122,000**	**$ (3,750)**	-5%
Excess Rev. Over(Under) Exp	**$ 16,975**	**$ (2,908)**	**$ (16,000)**	**$ (13,325)**		
Audited Fund Balance:	**$ 120,609**	**$ 117,701**				
Estimated Fund Balance 6/30/2026				**$ 104,376**		

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	CURRENT 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	$ 227,291	$ 229,985	$ 2,694	1%
Other Local Revenue (Interest)	$ 4,552	$ 2,546	$ 1,900	$ 1,780	$ (120)	-6%
State Sources	$ 568	$ -	$ -	$ -	$ -	
Total Revenue	$ 215,629	$ 223,975	$ 229,191	$ 231,765	$ 2,574	1%
Incoming Transfer	$ -	$ -	$ -	$ -	$ -	0%
Total Revenue and Transfers	**$ 215,629**	**$ 223,975**	**$ 229,191**	**$ 231,765**	**$ 2,574**	1%
Expenditures						
Contacted Services/Repairs	$ -	$ -	$ -	$ -	$ -	0%
Supplies/Materials/Misc	$ 22,860	$ 642	$ 500	$ 12,500	$ 12,000	2400%
Capital Outlay	$ 82,107	$ 182,456	$ 725,528	$ 713,528	$ (12,000)	-2%
Total Expenditures	$ 104,967	$ 183,098	$ 726,028	$ 726,028	$ -	0%
Outgoing Transfers	$ -	$ -	$ -	$ -	$ -	
Total Appropriated	**$ 104,967**	**$ 183,098**	**$ 726,028**	**$ 726,028**	**$ -**	0%
Excess Rev. Over(Under) Exp	**$ 110,662**	**$ 40,877**	**$ (496,837)**	**$ (494,263)**		
Audited Fund Balance:	**$ 457,860**	**$ 498,737**				
Estimated Fund Balance 6/30/2026				**$ 4,474**		

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.