

Hillman Community Schools
General Fund Budget
June 17, 2025

	AUDITED 2022-2023	AUDITED 2023-2024	2/11/25 AMENDED BUDGET 2024-2025	PROPOSED AMENDED BUDGET 2024-2025	Dollar Change in Budget	% Change in Budget
Revenues						
Local Sources	\$ 1,965,254	\$ 2,063,843	\$ 2,155,956	\$ 2,114,888	\$ (41,068)	-2%
State Sources	\$ 3,582,808	\$ 3,708,522	\$ 3,649,259	\$ 3,797,329	\$ 148,070	4%
Federal Sources	\$ 722,960	\$ 480,761	\$ 267,077	\$ 287,654	\$ 20,577	8%
Incoming Transfers and Other	\$ 341,713	\$ 394,846	\$ 287,570	\$ 246,370	\$ (41,200)	-14%
Total Revenues	\$ 6,612,735	\$ 6,647,972	\$ 6,359,862	\$ 6,446,241	\$ 86,379	1%
Expenditures						
INSTRUCTIONAL SERVICES						
Elementary	\$ 1,668,583	\$ 1,152,974	\$ 1,185,412	\$ 1,225,437	\$ 40,025	3%
High School	\$ 1,324,346	\$ 1,551,470	\$ 1,614,191	\$ 1,642,726	\$ 28,535	2%
Added Needs	\$ 1,018,462	\$ 1,009,307	\$ 1,238,631	\$ 1,186,509	\$ (52,122)	-4%
TOTAL INSTRUCTIONAL	\$ 4,011,390	\$ 3,713,751	\$ 4,038,234	\$ 4,054,672	\$ 16,438	0%
SUPPORT SERVICES						
Operations/Maintenance	\$ 611,783	\$ 726,281	\$ 733,761	\$ 798,140	\$ 64,379	9%
Transportation	\$ 329,424	\$ 366,944	\$ 406,080	\$ 410,850	\$ 4,770	1%
School Administration	\$ 317,183	\$ 405,333	\$ 436,675	\$ 453,625	\$ 16,950	4%
General Administration	\$ 259,814	\$ 379,647	\$ 352,845	\$ 359,055	\$ 6,210	2%
Business Services	\$ 216,427	\$ 159,556	\$ 196,210	\$ 223,960	\$ 27,750	14%
Central Services / Technology	\$ 237,182	\$ 269,210	\$ 258,953	\$ 254,813	\$ (4,140)	-2%
Pupil & Instructional Staff	\$ 189,716	\$ 126,609	\$ 141,173	\$ 101,856	\$ (39,317)	-28%
Other Support Services	\$ -	\$ 16,320	\$ -	\$ -	\$ -	100%
TOTAL SUPPORT SERVICES	\$ 2,161,529	\$ 2,449,900	\$ 2,525,697	\$ 2,602,299	\$ 76,602	3%
COMMUNITY SERVICES	\$ -	\$ 3,218	\$ -	\$ -	\$ -	
ATHLETICS	\$ 129,741	\$ 126,478	\$ 138,275	\$ 139,425	\$ 1,150	1%
CAPITAL OUTLAY	\$ 228,004	\$ 170,520	\$ 70,898	\$ 93,071	\$ 22,173	31%
DEBT SERVICE						
Principal Retirement	\$ 112,446	\$ 118,245	\$ 127,235	\$ 127,235	\$ -	0%
Interest & Fees Long-Term Debt	\$ 14,017	\$ 9,020	\$ 9,008	\$ 9,008	\$ -	0%
OUTGOING TRANSFERS	\$ -	\$ 31,075	\$ 36,605	\$ 99,000	\$ 62,395	100%
Total Expenditures	\$ 6,657,127	\$ 6,622,207	\$ 6,909,347	\$ 7,124,710	\$ 178,758	3%
Excess of Rev. Over (Under) Exp.	\$ (44,392)	\$ 25,765	\$ (549,485)	\$ (678,469)		
Est. Fund Balance at 6/30/2025				\$ 960,914		
Audited Fund Balance	\$ 1,613,618	\$ 1,639,383			Fund Balance over Expenditures @ 6-30-2025 13.49%	

**Hillman Community Schools
Food Service Fund Budget
June 17, 2025**

	AUDITED 2022-2023	AUDITED 2023-2024	2/11/25 AMENDED BUDGET 2024-2025	PROPOSED AMENDED BUDGET 2024-2025	Dollar Change in Budget	% Change in Budget
Revenues						
Local Sources	\$ 54,389	\$ 15,607	\$ 16,850	\$ 16,750	\$ (100)	-1%
State Sources	\$ 30,874	\$ 51,960	\$ 54,555	\$ 40,375	\$ (14,180)	-26%
Federal Sources	\$ 238,703	\$ 298,856	\$ 369,001	\$ 310,251	\$ (58,750)	-16%
Incoming Transfers and Other	\$ -	\$ 31,075	\$ 36,605	\$ 99,000	\$ 62,395	
Total Revenues	\$ 323,966	\$ 397,498	\$ 477,011	\$ 466,376	\$ (10,635)	-2%
Expenditures						
Wages & Benefits	\$ 185,372	\$ 179,363	\$ 210,099	\$ 208,205	\$ (1,894)	-1%
Food Costs	\$ 176,209	\$ 178,293	\$ 179,196	\$ 169,755	\$ (9,441)	-5%
Commodities Costs	\$ 11,777	\$ 16,443	\$ 23,411	\$ 23,411	\$ -	0%
Purchased Services	\$ 15,367	\$ 8,857	\$ 5,100	\$ 6,300	\$ 1,200	24%
Supplies, Materials, Non Food	\$ 11,782	\$ 13,291	\$ 10,375	\$ 9,875	\$ (500)	-5%
Capital Outlay	\$ -	\$ -	\$ 48,830	\$ 48,830	\$ -	
Total Expenditures	\$ 400,507	\$ 396,247	\$ 477,011	\$ 466,376	\$ (10,635)	-2%
Outgoing Transfers	\$ -	\$ -	\$ -		\$ -	
Total Appropriated	\$ 400,507	\$ 396,247	\$ 477,011	\$ 466,376	\$ (10,635)	-2%
Excess Rev. Over(Under) Exp	\$ (76,541)	\$ 1,251	\$ -	\$ -		
Audited Fund Balance:	\$ 8,972	\$ 10,223				
Estimated Fund Balance 6/30/2025				\$ 10,223		

Fund Balance over Expenditures @ 6-30-2025

2.19%

Hillman Community Schools

Student Activity Fund Budget

June 17, 2025

	AUDITED 2022-2023	AUDITED 2023-2024	2/11/25 AMENDED BUDGET 2024-2025	PROPOSED AMENDED BUDGET 2024-2025	Dollar Change in Budget	% Change in Budget
Revenues						
Local Sources	\$ 86,478	\$ 123,019	\$ 99,500	\$ 94,750	\$ (4,750)	-5%
State Soureces	\$ -	\$ -	\$ -	\$ -		
Federal Sourcecs	\$ -	\$ -	\$ -	\$ -		
Incoming Transfers and Other	\$ -	\$ -	\$ -	\$ -		
Total Revenues	\$ 86,478	\$ 123,019	\$ 99,500	\$ 94,750	\$ (4,750)	-5%
Expenditures						
Student Activity Accounts	\$ 70,364	\$ 106,044	\$ 104,000	\$ 99,450	\$ (4,550)	-6%
Total Expenditures	\$ 70,364	\$ 106,044	\$ 104,000	\$ 99,450	\$ (4,550)	-6%
Outgoing Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Appropriated	\$ 70,364	\$ 106,044	\$ 104,000	\$ 99,450	\$ (4,550)	-6%
Excess Rev. Over(Under) Exp	\$ 16,114	\$ 16,975	\$ (4,500)	\$ (4,700)		
Audited Fund Balance:	\$ 103,634	\$ 120,609				
Estimated Fund Balance 6/30/2025				\$ 115,909		

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 17, 2025

	AUDITED 2022-2023	AUDITED 2023-2024	2/11/25 AMENDED BUDGET 2024-2025	PROPOSED AMENDED BUDGET 2024-2025	Dollar Change in Budget	% Change in Budget
Revenues						
Local Sources:						
Property Tax Levy	\$ 193,451	\$ 210,509	\$ 226,528	\$ 221,303	\$ (5,225)	-2%
Other Local Revenue (Interest)	\$ 757	\$ 4,552	\$ 2,600	\$ 2,600	\$ -	0%
State Sources	\$ 6,158	\$ 568	\$ 500	\$ -	\$ (500)	
Total Revenue	\$ 200,366	\$ 215,629	\$ 229,628	\$ 223,903	\$ (5,725)	-2%
Incoming Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Total Revenue and Transfers	\$ 200,366	\$ 215,629	\$ 229,628	\$ 223,903	\$ (5,725)	-2%
Expenditures						
Contacted Services/Repairs	\$ 3,673	\$ -	\$ -	\$ -	\$ -	0%
Supplies/Materials/Misc	\$ 2,879	\$ 22,860	\$ 41,500	\$ 41,500	\$ -	0%
Capital Outlay	\$ -	\$ 82,107	\$ 350,000	\$ 375,000	\$ 25,000	7%
Total Expenditures	\$ 6,552	\$ 104,967	\$ 391,500	\$ 416,500	\$ 25,000	6%
Outgoing Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Appropriated	\$ 6,552	\$ 104,967	\$ 391,500	\$ 416,500	\$ 25,000	6%
Excess Rev. Over(Under) Exp	\$ 193,814	\$ 110,662	\$ (161,872)	\$ (192,597)		
Audited Fund Balance:	\$ 347,198	\$ 457,860				
Estimated Fund Balance 6/30/2025				\$ 265,263		

The 2022-2023 Fiscal Year is the fourth year the Sinking Fund will be levied per the authorized 10 year period including 2019 to 2028 inclusive.