

Hillman Community Schools

General Fund Budget

June 17, 2025

	AUDITED 2022-2023	AUDITED 2023-2024	UNAUDITED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	Dollar Change in Budget	% Change in Budget
Revenues						
Local Sources	\$ 1,965,254	\$ 2,063,843	\$ 2,114,888	\$ 2,158,200	\$ 43,312	2%
State Sources	\$ 3,582,808	\$ 3,708,522	\$ 3,797,329	\$ 3,769,564	\$ (27,765)	-1%
Federal Sources	\$ 722,960	\$ 480,761	\$ 287,654	\$ 219,300	\$ (68,354)	-24%
Incoming Transfers and Other	\$ 341,713	\$ 394,846	\$ 246,370	\$ 206,924	\$ (39,446)	-16%
Total Revenues	\$ 6,612,735	\$ 6,647,972	\$ 6,446,241	\$ 6,353,988	\$ (92,253)	-1%
Expenditures						
INSTRUCTIONAL SERVICES						
Elementary	\$ 1,668,583	\$ 1,152,974	\$ 1,225,437	\$ 1,181,925	\$ (43,512)	-4%
High School	\$ 1,324,346	\$ 1,551,470	\$ 1,642,726	\$ 1,488,742	\$ (153,984)	-9%
GSRP	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	100%
Summer School	\$ -	\$ -	\$ -	\$ 9,950	\$ 9,950	100%
Added Needs	\$ 1,018,462	\$ 1,009,307	\$ 1,186,509	\$ 983,729	\$ (202,780)	-17%
TOTAL INSTRUCTIONAL	\$ 4,011,390	\$ 3,713,751	\$ 4,054,672	\$ 3,864,346	\$ (190,326)	-5%
SUPPORT SERVICES						
Operations/Maintenance	\$ 611,783	\$ 726,281	\$ 798,140	\$ 694,450	\$ (103,690)	-13%
Transportation	\$ 329,424	\$ 366,944	\$ 410,850	\$ 390,150	\$ (20,700)	-5%
School Administration	\$ 317,183	\$ 405,333	\$ 453,625	\$ 451,450	\$ (2,175)	0%
General Administration	\$ 259,814	\$ 379,647	\$ 359,055	\$ 355,074	\$ (3,981)	-1%
Business Services	\$ 216,427	\$ 159,556	\$ 223,960	\$ 199,750	\$ (24,210)	-11%
Central Services / Technology	\$ 237,182	\$ 269,210	\$ 254,813	\$ 255,200	\$ 387	0%
Pupil & Instructional Staff	\$ 189,716	\$ 126,609	\$ 101,856	\$ 205,507	\$ 103,651	102%
Other Support Services	\$ -	\$ 16,320	\$ -	\$ -	\$ -	100%
TOTAL SUPPORT SERVICES	\$ 2,161,529	\$ 2,449,900	\$ 2,602,299	\$ 2,551,581	\$ (50,718)	-2%
COMMUNITY SERVICES	\$ -	\$ 3,218	\$ -	\$ -	\$ -	
ATHLETICS	\$ 129,741	\$ 126,478	\$ 139,425	\$ 139,117	\$ (308)	0%
CAPITAL OUTLAY	\$ 228,004	\$ 170,520	\$ 93,071	\$ 1,500	\$ (91,571)	-98%
DEBT SERVICE						
Principal Retirement	\$ 112,446	\$ 118,245	\$ 127,235	\$ 131,276	\$ 4,041	3%
Interest & Fees Long-Term Debt	\$ 14,017	\$ 9,020	\$ 9,008	\$ 7,554	\$ (1,454)	-16%
OUTGOING TRANSFERS	\$ -	\$ 31,075	\$ 99,000	\$ 29,600	\$ (69,400)	100%
Total Expenditures	\$ 6,657,127	\$ 6,622,207	\$ 7,124,710	\$ 6,724,974	\$ (399,736)	-6%
Excess of Rev. Over (Under) Exp.	\$ (44,392)	\$ 25,765	\$ (678,469)	\$ (370,986)		
Est. Fund Balance at 6/30/2026				\$ 589,928		
Audited Fund Balance	\$ 1,613,618	\$ 1,639,383			Fund Balance over Expenditures @ 6-30-2026 8.77%	

Hillman Community Schools
Food Service Fund Budget
June 17, 2025

	AUDITED 2022-2023	AUDITED 2023-2024	UNAUDITED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	Dollar Change in Budget	% Change in Budget
Revenues						
Local Sources	\$ 54,389	\$ 15,607	\$ 16,750	\$ 12,250	\$ (4,500)	-27%
State Sources	\$ 30,874	\$ 51,960	\$ 40,375	\$ 50,750	\$ 10,375	26%
Federal Sources	\$ 238,703	\$ 298,856	\$ 310,251	\$ 283,000	\$ (27,251)	-9%
Incoming Transfers and Other	\$ -	\$ 31,075	\$ 99,000	\$ 29,600	\$ (69,400)	
Total Revenues	\$ 323,966	\$ 397,498	\$ 466,376	\$ 375,600	\$ (90,776)	-19%
Expenditures						
Wages & Benefits	\$ 185,372	\$ 179,363	\$ 208,205	\$ 214,500	\$ 6,295	3%
Food Costs	\$ 176,209	\$ 178,293	\$ 169,755	\$ 130,500	\$ (39,255)	-23%
Commodities Costs	\$ 11,777	\$ 16,443	\$ 23,411	\$ 20,000	\$ (3,411)	-15%
Purchased Services	\$ 15,367	\$ 8,857	\$ 6,300	\$ 4,100	\$ (2,200)	-35%
Supplies, Materials, Non Food	\$ 11,782	\$ 13,291	\$ 9,875	\$ 6,500	\$ (3,375)	-34%
Capital Outlay	\$ -	\$ -	\$ 48,830	\$ -	\$ (48,830)	
Total Expenditures	\$ 400,507	\$ 396,247	\$ 466,376	\$ 375,600	\$ (90,776)	-19%
Outgoing Transfers	\$ -	\$ -	\$ -		\$ -	
Total Appropriated	\$ 400,507	\$ 396,247	\$ 466,376	\$ 375,600	\$ (90,776)	-19%
Excess Rev. Over(Under) Exp	\$ (76,541)	\$ 1,251	\$ -	\$ -		
Audited Fund Balance:	\$ 8,972	\$ 10,223				
Estimated Fund Balance 6/30/2026				\$ 10,223		

Fund Balance over Expenditures @ 6-30-2026

2.72%

Hillman Community Schools
Student Activity Fund Budget
June 17, 2025

	AUDITED 2022-2023	AUDITED 2023-2024	UNAUDITED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	Dollar Change in Budget	% Change in Budget
Revenues						
Local Sources	\$ 86,478	\$ 123,019	\$ 94,750	\$ 82,750	\$ (12,000)	-13%
State Sources	\$ -	\$ -	\$ -	\$ -		
Federal Sources	\$ -	\$ -	\$ -	\$ -		
Incoming Transfers and Other	\$ -	\$ -	\$ -	\$ -		
Total Revenues	\$ 86,478	\$ 123,019	\$ 94,750	\$ 82,750	\$ (12,000)	-14%
Expenditures						
Student Activity Accounts	\$ 70,364	\$ 106,044	\$ 99,450	\$ 87,750	\$ (11,700)	-17%
Total Expenditures	\$ 70,364	\$ 106,044	\$ 99,450	\$ 87,750	\$ (11,700)	-17%
Outgoing Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Appropriated	\$ 70,364	\$ 106,044	\$ 99,450	\$ 87,750	\$ (11,700)	-17%
Excess Rev. Over(Under) Exp	\$ 16,114	\$ 16,975	\$ (4,700)	\$ (5,000)		
Audited Fund Balance:	\$ 103,634	\$ 120,609				
Estimated Fund Balance 6/30/2026				\$ 110,909		

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	UNAUDITED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	Dollar Change in Budget	% Change in Budget
Revenues						
Local Sources:						
Property Tax Levy	\$ 193,451	\$ 210,509	\$ 221,303	\$ 224,113	\$ 2,810	1%
Other Local Revenue (Interest)	\$ 757	\$ 4,552	\$ 2,600	\$ 2,600	\$ -	0%
State Sources	\$ 6,158	\$ 568	\$ -	\$ -	\$ -	
Total Revenue	\$ 200,366	\$ 215,629	\$ 223,903	\$ 226,713	\$ 2,810	1%
Incoming Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Total Revenue and Transfers	\$ 200,366	\$ 215,629	\$ 223,903	\$ 226,713	\$ 2,810	1%
Expenditures						
Contacted Services/Repairs	\$ 3,673	\$ -	\$ -	\$ -	\$ -	0%
Supplies/Materials/Misc	\$ 2,879	\$ 22,860	\$ 41,500	\$ 21,500	\$ (20,000)	-48%
Capital Outlay	\$ -	\$ 82,107	\$ 375,000	\$ 339,000	\$ (36,000)	-10%
Total Expenditures	\$ 6,552	\$ 104,967	\$ 416,500	\$ 360,500	\$ (56,000)	-13%
Outgoing Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Appropriated	\$ 6,552	\$ 104,967	\$ 416,500	\$ 360,500	\$ (56,000)	-13%
Excess Rev. Over(Under) Exp	\$ 193,814	\$ 110,662	\$ (192,597)	\$ (133,787)		
Audited Fund Balance:	\$ 347,198	\$ 457,860				
Estimated Fund Balance 6/30/2026				\$ 131,476		

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.