Hillman Community Schools
General Fund Budget
February 11, 2025

	AUDITED 2022-2023	AUDITED 2023-2024	ORIGINAL BUDGET 2024-2025	PROPOSED AMENDED BUDGET 2024-2025	Dollar Change in Budget	% Change in Budget
Revenues						
Local Sources	$ 1,965,254	$ 2,063,843	$ 2,146,675	$ 2,155,956	$ 9,281	0%
State Sources	$ 3,582,808	$ 3,708,522	$ 3,516,619	$ 3,649,259	$ 132,640	4%
Federal Sources	$ 722,960	$ 480,761	$ 194,445	$ 267,077	$ 72,632	37%
Incoming Transfers and Other	$ 341,713	$ 394,846	$ 278,750	$ 287,570	$ 8,820	3%
Total Revenues	**$ 6,612,735**	**$ 6,647,972**	**$ 6,136,489**	**$ 6,359,862**	**$ 223,373**	**4%**
Expenditures						
INSTRUCTIONAL SERVICES						
Elementary	$ 1,668,583	$ 1,152,974	$ 1,256,615	$ 1,185,412	$ (71,203)	-6%
High School	$ 1,324,346	$ 1,551,470	$ 1,637,160	$ 1,614,191	$ (22,969)	-1%
Added Needs	$ 1,018,462	$ 1,009,307	$ 1,101,737	$ 1,238,631	$ 136,894	12%
TOTAL INSTRUCTIONAL	$ 4,011,390	$ 3,713,751	$ 3,995,512	$ 4,038,234	$ 42,722	1%
SUPPORT SERVICES						
Operations/Maintenance	$ 611,783	$ 726,281	$ 717,100	$ 733,761	$ 16,661	2%
Transportation	$ 329,424	$ 366,944	$ 414,630	$ 406,080	$ (8,550)	-2%
School Administration	$ 317,183	$ 405,333	$ 420,800	$ 436,675	$ 15,875	4%
General Administration	$ 259,814	$ 379,647	$ 352,960	$ 352,845	$ (115)	0%
Business Services	$ 216,427	$ 159,556	$ 183,250	$ 196,210	$ 12,960	7%
Central Services / Technology	$ 237,182	$ 269,210	$ 300,590	$ 258,953	$ (41,637)	-14%
Pupil & Instructional Staff	$ 189,716	$ 126,609	$ 126,048	$ 141,173	$ 15,125	12%
Other Support Services	$ -	$ 16,320	$ 15,800	$ -	$ (15,800)	100%
TOTAL SUPPORT SERVICES	$ 2,161,529	$ 2,449,900	$ 2,531,178	$ 2,525,697	$ (5,481)	0%
COMMUNITY SERVICES	$ -	$ 3,218	$ 1,000	$ -	$ (1,000)	
ATHLETICS	$ 129,741	$ 126,478	$ 130,925	$ 138,275	$ 7,350	6%
CAPITAL OUTLAY	$ 228,004	$ 170,520	$ 14,000	$ 70,898	$ 56,898	406%
DEBT SERVICE						
Principal Retirement	$ 112,446	$ 118,245	$ 118,635	$ 127,235	$ 8,600	7%
Interest & Fees Long-Term Debt	$ 14,017	$ 9,020	$ 9,008	$ 9,008	$ -	0%
OUTGOING TRANSFERS	$ -	$ 31,075	$ -	$ 36,605	$ 36,605	100%
Total Expenditures	**$ 6,657,127**	**$ 6,622,207**	**$ 6,800,258**	**$ 6,945,952**	**$ 145,694**	**2%**
Excess of Rev. Over (Under) Exp.	**$ (44,392)**	**$ 25,765**	**$ (663,769)**	**$ (586,090)**		
Est. Fund Balance at 6/30/2025				**$ 1,053,293**		
Audited Fund Balance	***$ 1,613,618***	***$ 1,639,383***			**Fund Balance over Expenditures @ 6-30-2025**	**15.16%**

Hillman Community Schools
Food Service Fund Budget
February 11, 2025

	AUDITED 2022-2023	AUDITED 2023-2024	ORIGINAL BUDGET 2024-2025	PROPOSED AMENDED BUDGET 2024-2025	Dollar Change in Budget	% Change in Budget
Revenues						
Local Sources	$ 54,389	$ 15,607	$ 16,100	$ 16,850	$ 750	5%
State Soureces	$ 30,874	$ 51,960	$ 70,500	$ 54,555	$ (15,945)	-23%
Federal Sourcecs	$ 238,703	$ 298,856	$ 307,750	$ 369,001	$ 61,251	20%
Incoming Transfers and Other	$ -	$ 31,075	$ -	$ 36,605	$ 36,605	
Total Revenues	**$ 323,966**	**$ 397,498**	**$ 394,350**	**$ 477,011**	**$ 82,661**	**21%**
Expenditures						
Wages & Benefits	$ 185,372	$ 179,363	$ 182,800	$ 210,099	$ 27,299	15%
Food Costs	$ 176,209	$ 178,293	$ 175,500	$ 179,196	$ 3,696	2%
Commodities Costs	$ 11,777	$ 16,443	$ 20,000	$ 23,411	$ 3,411	17%
Purchased Services	$ 15,367	$ 8,857	$ 6,600	$ 5,100	$ (1,500)	-23%
Supplies, Materials, Non Food	$ 11,782	$ 13,291	$ 8,000	$ 10,375	$ 2,375	30%
Capital Outlay	$ -	$ -	$ -	$ 48,830	$ 48,830	
Total Expenditures	$ 400,507	$ 396,247	$ 392,900	$ 477,011	$ 84,111	21%
Outgoing Transfers	$ -	$ -	$ -		$ -	
Total Appropriated	**$ 400,507**	**$ 396,247**	**$ 392,900**	**$ 477,011**	**$ 84,111**	21%
Excess Rev. Over(Under) Exp	**$ (76,541)**	**$ 1,251**	**$ 1,450**	**$ -**		
Audited Fund Balance:	**$ 8,972**	**$ 10,223**				
Estimated Fund Balance 6/30/2025				**$ 10,223**		
Fund Balance over Expenditures @ 6-30-2025			**2.14%**			

Hillman Community Schools
Student Activity Fund Budget
February 11, 2025

	AUDITED 2022-2023	AUDITED 2023-2024	ORIGINAL BUDGET 2024-2025	PROPOSED AMENDED BUDGET 2024-2025	Dollar Change in Budget	% Change in Budget
Revenues						
Local Sources	$ 86,478	$ 123,019	$ 91,500	$ 99,500	$ 8,000	9%
State Soureces	$ -	$ -	$ -	$ -		
Federal Sourcecs	$ -	$ -	$ -	$ -		
Incoming Transfers and Other	$ -	$ -	$ -	$ -		
Total Revenues	**$ 86,478**	**$ 123,019**	**$ 91,500**	**$ 99,500**	**$ 8,000**	**9%**
Expenditures						
Student Activity Accounts	$ 70,364	$ 106,044	$ 93,500	$ 104,000	$ 10,500	15%
Total Expenditures	$ 70,364	$ 106,044	$ 93,500	$ 104,000	$ 10,500	15%
Outgoing Transfers	$ -	$ -	$ -	$ -	$ -	
Total Appropriated	**$ 70,364**	**$ 106,044**	**$ 93,500**	**$ 104,000**	**$ 10,500**	15%
Excess Rev. Over(Under) Exp	**$ 16,114**	**$ 16,975**	**$ (2,000)**	**$ (4,500)**		
Audited Fund Balance:	**$ 103,634**	**$ 120,609**				
Estimated Fund Balance 6/30/2025				**$ 116,109**		

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
February 11, 2025

	AUDITED 2022-2023	AUDITED 2023-2024	ORIGINAL 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	$ 216,980	$ 226,528	$ 9,548	4%
Other Local Revenue (Interest)	$ 757	$ 4,552	$ 2,500	$ 2,600	$ 100	4%
State Sources	$ 6,158	$ 568	$ 500	$ 500	$ -	
Total Revenue	$ 200,366	$ 215,629	$ 219,980	$ 229,628	$ 9,648	4%
Incoming Transfer	$ -	$ -	$ -	$ -	$ -	0%
Total Revenue and Transfers	**$ 200,366**	**$ 215,629**	**$ 219,980**	**$ 229,628**	**$ 9,648**	4%
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	$ 350,000	$ -	0%
Total Expenditures	$ 6,552	$ 104,967	$ 391,500	$ 391,500	$ -	0%
Outgoing Transfers	$ -	$ -	$ -	$ -	$ -	
Total Appropriated	**$ 6,552**	**$ 104,967**	**$ 391,500**	**$ 391,500**	**$ -**	0%
Excess Rev. Over(Under) Exp	**$ 193,814**	**$ 110,662**	**$ (171,520)**	**$ (161,872)**		
Audited Fund Balance:	**$ 347,198**	**$ 457,860**				
Estimated Fund Balance 6/30/2025				**$ 295,988**		

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.