

GENERAL FUND BUDGET 2025-26

Adopted: June 16, 2025

Revised:

REVENUE

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UFARS CODE						DESCRIPTION	ACTUAL 2023-24	BUDGET 2024-25	BUDGET 2025-26
LEVY									
FIN									
01	005	000	000	001	000	District Levy	922,558	926,500	942,040
01	005	000	000	004	000	Tax Increment Finance Revenue	1,955	2,000	2,000
01	005	000	000	019	000	Misc Tax Revenue	18,860	20,810	20,810
01	005	000	000	229	000	Disparity	193	50	50
01	005	000	000	234	000	Hmstd/Ag Market Value	3,993	4,110	4,110
01	005	000	302	001	000	Operating Capital Levy	100,112	119,000	140,690
01	005	000	315	001	000	Lease Levy	50,190	68,140	66,230
01	005	000	342	001	000	Safe Schools - Crime Levy	35,713	34,060	34,860
01	005	000	830	001	000	Career Technical Levy	77,551	83,590	83,590
01	005	865	000	001	000	Long Term Facility Maintenance	98,480	100,930	115,140
SUB TOTAL							1,309,606	1,359,190	1,409,520
STATE AID									
01	005	000	000	010	000	County Apportionment	22,288	22,490	22,490
01	005	000	000	201	000	Endowment Fund	54,628	59,740	60,450
01	005	000	000	211	000	Foundation Aid	7,207,891	7,182,640	7,399,830
01	005	000	312	300	000	Literacy Incentive Aid	53,540	53,500	53,500
01	005	000	314	300	000	Paraprofessional Training	0	6,150	6,150
01	005	000	356	300	000	READ Act Literacy Aid	0	34,950	0
01	005	000	357	300	000	Teacher Comp Read Act Trng	0	31,550	0
01	005	000	000	370	000	Misc Rev MDE	116,541	6,430	6,430
01	005	000	343	300	000	School Library Aid	40,000	40,000	40,000
01	005	000	302	211	000	Operating Capital Aid	128,989	108,920	88,930
01	005	000	000	369	000	Rev-Other State Agencies	45,310	144,130	75,000
01	005	000	373	300	000	Student Support Aid	80,000	80,000	80,000
01	005	000	316	211	000	Staff Development Aid	137,476	138,190	144,110
01	005	000	317	211	000	Basic Skills Aid	163,333	169,550	175,430
01	005	000	330	211	000	Learning & Development Aid	218,301	213,270	210,820
01	005	865	000	317	000	Long Term Facilities Mgmt Aid	79,300	76,380	73,680
01	005	000	388	211	000	Gifted & Talented Aid	12,519	12,340	12,520
01	005	420	000	360	000	Special Ed Aids	1,212,706	1,122,180	1,122,180
SUB TOTAL							9,572,823	9,502,410	9,571,520
FEDERAL									
01	005	000	401	401	000	Title I	74,760	72,020	45,890
01	005	000	170	400	000	Federal Funds/Grants	4,723	0	0
01	005	000	160	400	000	ESSER III	120,358	0	0
01	005	000	161	400	000	ESSER III (20% Learning Recovery)	65,704	0	0
01	005	000	699	405	000	Fed. Thru Fiscal Agent	500	0	0

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						SUB TOTAL	266,045.39	72,020	45,890
LOCAL/MISCELLANEOUS									
01	005	000	000	021	000	Due from other Dist	323,982	105,400	60,000
01	005	000	000	050	000	iPad Insurance Fee	1,420	29,750	29,750
01	005	000	000	071	000	Med Assist From Dept of HS	68,638	75,000	75,000
01	005	000	000	092	000	Interest	170,471	127,850	102,000
01	005	000	000	093	000	Facilities Rent	4,553	10,000	13,000
01	005	000	000	096	000	Gifts/Bequests	210	5,000	5,000
01	005	000	000	099	000	Misc. Local Revenue	31,160	64,720	25,220
01	005	000	000	227	000	Abatement	0	1,430	1,430
01	005	000	000	397	000	TRA/PERA Spec Funding Rev	59,673	0	0
01	005	000	000	621	000	Tech Resale	0	500	500
01	005	000	000	624	000	Sale of Equipment	1,270	5,000	5,000
01	005	000	000	625	000	Insurance Recovery	2,314	14,760	5,000
01	100	000	000	096	000	Gifts/Bequests	18,750	9,000	9,000
01	100	259	000	621	000	Elementary Music Resale	0	500	500
01	100	288	000	060	000	Elem. Flow Thru/Sales	19,514	23,700	23,700
01	300	000	000	096	000	Gifts/Bequests	13,909	15,000	15,000
01	300	000	000	621	000	Secondary Resale of Materials	50	500	500
01	300	213	000	621	000	Ag Resale	985	600	600
01	300	249	000	050	000	Dr Trg/Behind Wheel	-475	1,000	1,000
01	300	254	000	621	000	Branderz Resale	170	1,000	1,000
01	300	255	000	621	000	Industrial Tech Resale	6,704	6,500	6,500
01	300	258	000	621	000	Inst. Music Resale	0	500	500
01	300	261	000	099	000	River Watch	0	4,010	4,010
01	300	289	000	060	000	Fund Raiser/Flow Thru	54,273	40,000	40,000
01	300	292	000	060	000	Boys/Girls Athletic Season Tickets	19,035	23,000	23,000
01	300	292	000	061	000	Track Entry Fees	1,840	4,800	4,800
01	300	293	000	050	000	Inst. Music Rental	0	1,000	1,000
01	300	294	000	060	000	Boy's Athletics	20,598	20,000	20,000
01	300	294	000	061	000	Boy's Athletics Entry Fees	1,075	2,500	2,500
01	300	296	000	060	000	Girl's Athletics	11,816	15,000	15,000
01	300	296	000	061	000	Girl's Athletics Entry Fees	1,975	2,200	2,200
01	300	298	000	050	000	Student Activity Fees	34,355	46,400	46,400
01	300	298	000	099	000	Extracurricular Fees	0	10,000	16,000
01	300	299	000	620	000	Concessions	89,133	90,000	90,000
01	300	299	000	619	000	Concessions Cost of Sales	-43,015	-45,000	-45,000
							914,385	711,620.00	600,110.00
TOTAL BEFORE STUDENT ACTIVITIES							12,062,859.10	11,645,240	11,627,040

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UFARS CODE							DESCRIPTION	ACTUAL 2023-24	BUDGET 2024-25	BUDGET 2025-26
21	005	298	301	099	000	Student Activity Revenue	<u>133,713</u>	<u>200,000</u>	<u>200,000</u>	
TOTAL GENERAL FUND								12,196,572	11,845,240	11,827,040

GENERAL FUND 01

		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
General Fund Expenditures					
District Wide Admin					
010	Board of Education	\$ 46,441	\$ 43,315	\$ 61,010	\$ 49,790
020	Superintendent	\$ 272,316	\$ 262,923	\$ 237,890	\$ 243,450
105	General Admin. Support (Elections/HR)	\$ 10,397	\$ 12,905	\$ 35,720	\$ 12,440
108	Administrative Technology Services	\$ 8,625	\$ 5,470	\$ 10,000	\$ 10,000
110	Business Support Services	\$ 253,816	\$ 283,991	\$ 291,550	\$ 295,930
	<b>Sub-Total District Wide Admin</b>	\$ 591,595.19	\$ 608,604	\$ 636,170	\$ 611,610
Instructional & Pupil Support					
612	Technology	\$ 98,312	\$ 72,108	\$ 81,580	\$ 89,270
630	Technology Coord.	\$ 64,365	\$ 76,315	\$ 67,370	\$ 69,050
640	Staff Development	\$ 15,361	\$ 17,424	\$ 21,220	\$ 21,220
715/718	School Safety	\$ 5,430	\$ 169,686	\$ 51,600	\$ 51,600
720	Health Services	\$ 54,288	\$ 6,217	\$ 4,340	\$ 4,340
790	Unemployment	\$ 9,257	\$ 47,728	\$ 75,000	\$ 75,000
	<b>Sub-Total Instr. &amp; Pupil Support</b>	\$ 247,012.15	\$ 389,477	\$ 301,110	\$ 310,480
Transportation					
532	Capital Purchase	\$ 915	\$ -	\$ -	\$ -
713	Open Enrollment Transportation	\$ 72,046	\$ 77,572	\$ 77,260	\$ 78,760
715	Foster Care Transportation	\$ 23	\$ -	\$ -	\$ -
720	Regular Transportation	\$ 484,970	\$ 543,962	\$ 547,200	\$ 611,000
723	Special Ed Transportation	\$ 91,110	\$ 77,939	\$ 78,920	\$ 85,270
728	Homeless Transportation	\$ 315	\$ -	\$ -	\$ -
733	Non-authorized Transportation	\$ 0	\$ -	\$ 20,070	\$ 15,920
739	PSEO Transportation	\$ -	\$ -	\$ 500	\$ 500
	<b>Sub-Total Transportation</b>	\$ 649,378.58	\$ 699,474	\$ 723,950	\$ 791,450
Operation & Maintenance of Plant					
810/850	Operations/Maint/Grounds/Capital	\$ 1,373,851	\$ 1,385,671	\$ 1,358,600	\$ 1,349,460
865	Long Term Facilities Maintenance	\$ 38,416	\$ 79,197	\$ 115,960	\$ 88,390
	<b>Sub-total Operation &amp; Maintenance</b>	\$ 1,412,267.34	\$ 1,464,868	\$ 1,474,560	\$ 1,437,850
Other					
940	Property & Liability Insurance	\$ 82,624	\$ 83,632	\$ 101,900	\$ 112,090
960	Property Tax Abatement	\$ 19,875	\$ 23,755	\$ 17,140	\$ 2,500
	<b>Sub-Total Other</b>	\$ 102,498.83	\$ 107,387	\$ 119,040	\$ 114,590
	<b>District Wide Expenses</b>	\$ 3,002,752.09	\$ 3,269,809	\$ 3,254,830	\$ 3,265,980
General Fund Expenditures					
<b>Atkinson Elementary School</b>		<b>2022-23 Actual</b>	<b>2023-24 Actual</b>	<b>2024-25 Budget</b>	<b>2025-26 Budget</b>
050	Office of the Principal	\$ 223,077	\$ 22,803	\$ 247,650	\$ 255,820

200	Title II - Class Size Reduction	\$ 19,411	\$ -	\$ -	\$ -
201	Kindergarten	\$ 330,417	\$ 349,346	\$ 396,790	\$ 409,470
203	Elementary Education	\$ 274,714	\$ 255,392	\$ 251,850	\$ 333,730
204	First Grade	\$ 381,386	\$ 396,903	\$ 313,410	\$ 432,030
205	Second Grade	\$ 372,485	\$ 334,041	\$ 389,560	\$ 303,170
206	Third Grade	\$ 269,633	\$ 280,659	\$ 303,950	\$ 316,980
207	Fourth Grade	\$ 262,962	\$ 269,428	\$ 296,860	\$ 307,500
208	Fifth Grade	\$ 287,239	\$ 284,194	\$ 312,890	\$ 320,300
209	Sixth Grade	\$ 229,645	\$ 238,678	\$ 245,350	\$ 297,560
212	Art	\$ 63,993	\$ 63,929	\$ 67,020	\$ 70,600
216	Title I	\$ 89,270	\$ 74,760	\$ 72,070	\$ 45,340
240	Health & Physical Education	\$ 69,829	\$ 73,893	\$ 80,010	\$ 84,430
258	Instrumental Music	\$ 10,864	\$ 10,207	\$ 10,880	\$ 11,510
259	Vocal Music	\$ 74,633	\$ 80,093	\$ 65,070	\$ 70,990
271	Remedial Reading & Language Arts	\$ 85,478	\$ 148,933	\$ 99,760	\$ 67,960
275	Kindergarten Individualized Instr.	\$ -	\$ 20,553	\$ -	\$ -
288	Flow Through Sales	\$ 92,166	\$ 27,440	\$ 19,500	\$ 19,500
401	Speech/Language Impaired	\$ 91,351	\$ 83,292	\$ 87,940	\$ 90,430
402	DCD - Mild-Moderate	\$ 26,487	\$ 62,201	\$ 64,320	\$ 67,250
403	DCD - Severe-Profound	\$ 67,393	\$ 37,427	\$ 41,400	\$ 42,420
404	Physically Impaired	\$ 25,530	\$ -	\$ -	\$ -
405	Deaf/Hard of Hearing	\$ -	\$ 8,268	\$ 700	\$ 700
406	Visually Impaired	\$ -	\$ -	\$ 5,400	\$ 1,000
407	Specific Learning Disability	\$ 128,274	\$ 107,373	\$ 113,090	\$ 147,690
408	Emotional/Behavioral Disorder	\$ 95,221	\$ 96,260	\$ 138,520	\$ 121,570
409	Deaf-Blind	\$ -	\$ -	\$ -	\$ -
410	Other Health Disabilities	\$ 75,427	\$ 117,469	\$ 117,900	\$ 70,640
411	Austic Spectrum Disorders	\$ 88,717	\$ 120,269	\$ 119,460	\$ 123,000
412	Developmentally Delayed	\$ -	\$ -	\$ 38,150	\$ 38,680
416	Severely Multiply Impaired	\$ 28,266	\$ -	\$ -	\$ -
420	Special Education - Aggregate	\$ -	\$ 1,317	\$ 350	\$ 350
422	Special Education - Students without Dis	\$ 138,057	\$ 92,946	\$ 113,810	\$ 99,030
610	Literacy Incentive	\$ -	\$ 42,791	\$ 47,520	\$ 51,140
612/630	Technology	\$ 22,389	\$ 22,228	\$ 4,950	\$ 5,160
620	Library Media Center	\$ 32,583	\$ 34,727	\$ 36,240	\$ 37,100
625	Audio/Visual Department	\$ 45	\$ 90	\$ 100	\$ 100
640	Staff Development	\$ 51,263	\$ 62,661	\$ 97,980	\$ 39,890
715	Safe Schools	\$ 3,518	\$ 1,974	\$ 2,000	\$ 2,000
720	Health Services	\$ 15,300	\$ 69,432	\$ 66,420	\$ 69,000
740	Social Work Services	\$ 60,470	\$ 66,404	\$ 68,850	\$ 68,850
<b>Subtotal Elementary Education</b>		<b>\$ 4,087,492.94</b>	<b>\$ 3,958,383</b>	<b>\$ 4,337,720</b>	<b>\$ 4,422,890</b>

<b>Elementary &amp; Secondary Combined</b>		<b>2022-23 Actual</b>	<b>2023-24 Budget</b>	<b>2024-25 Budget</b>	<b>2024-26 Budget</b>
212	CAPP	\$ 1,411	\$ 1,218	\$ 3,000	\$ 3,000
400-420	Special Education - General	\$ 126,002	\$ 143,441	\$ 135,820	\$ 132,250
430	Homebound Instruction	\$ -	\$ -	\$ 1,260	\$ 1,260
640	Staff Development - Exemplary Grants	\$ 2,729	\$ 16,796	\$ 29,600	\$ 29,600
690	Other Instructional Support	\$ 6,100	\$ 10,100	\$ 11,700	\$ 11,700
<b>Subtotal Combined Education</b>		<b>\$ 136,242.26</b>	<b>\$ 171,555</b>	<b>\$ 181,380</b>	<b>\$ 177,810</b>

**Barnesville High School**

		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
050	Office of the Principal	\$ 245,327	\$ 253,959	\$ 274,130	\$ 281,550
211	Secondary Education	\$ 181,111	\$ 141,386	\$ 152,970	\$ 142,590
212	Visual Art	\$ 78,315	\$ 80,343	\$ 88,230	\$ 94,240
213	Agriculture - Non-vocational	\$ 8,991	\$ 11,734	\$ 14,560	\$ 15,400
215	Business - Non-vocational	\$ 68	\$ -	\$ 800	\$ 800
218	Gifted & Talented	\$ 7,492	\$ 8,200	\$ 8,810	\$ 8,930
220	English (Language Arts)	\$ 225,489	\$ 246,708	\$ 260,830	\$ 267,530
230	Foreign Language	\$ 40,569	\$ 64,531	\$ 70,140	\$ 73,920
240	Health & Physical Education	\$ 175,247	\$ 179,254	\$ 191,870	\$ 211,340
249	Driver Education	\$ 3,609	\$ 2,413	\$ 11,650	\$ 1,180
250	Family Living Science (FACS)	\$ 44,480	\$ 34,258	\$ -	\$ -
255	Industrial Education	\$ 109,442	\$ 110,811	\$ 119,040	\$ 122,270
256	Mathematics	\$ 278,414	\$ 285,438	\$ 264,380	\$ 275,480
258	Instrumental Music	\$ 76,554	\$ 56,261	\$ 61,860	\$ 64,600
259	Vocal Music	\$ 75,290	\$ 81,654	\$ 69,250	\$ 72,510
260	Natural Sciences	\$ 297,768	\$ 304,218	\$ 288,700	\$ 285,660
270	Social Sciences/Social Studies	\$ 261,003	\$ 281,111	\$ 298,840	\$ 310,900
272	Remedial Mathematics		\$ -	\$ -	\$ -
271	Remedial Reading	\$ 30,334	\$ 31,385	\$ 32,190	\$ 32,510
289	Flow Through Sales	\$ 60,213	\$ 37,038	\$ 23,800	\$ 23,800
292	Boys/Girls Athletics	\$ 8,165	\$ 13,616	\$ 14,100	\$ 14,100
505	Track	\$ 39,973	\$ 44,040	\$ 42,990	\$ 45,370
502	Football	\$ 81,530	\$ 86,137	\$ 81,450	\$ 75,530
503	Boys Basketball	\$ 42,340	\$ 45,931	\$ 46,540	\$ 49,710
504	Boys Golf	\$ 13,547	\$ 12,063	\$ 13,380	\$ 13,640
506	Wrestling	\$ 26,210	\$ 29,288	\$ 26,480	\$ 32,000
507	Baseball	\$ 23,508	\$ 25,835	\$ 29,680	\$ 31,130
516	Cross Country	\$ -	\$ 4,273	\$ 19,380	\$ 19,940
519	One Act Play	\$ 1,988	\$ 5,672	\$ 2,430	\$ 2,470
512	Volleyball	\$ 55,037	\$ 53,509	\$ 53,420	\$ 56,740
513	Girls Basketball	\$ 38,605	\$ 44,183	\$ 59,960	\$ 56,510
514	Girls Golf	\$ 9,772	\$ 11,172	\$ 13,290	\$ 13,530
517	Softball	\$ 16,992	\$ 19,218	\$ 22,900	\$ 24,260
298	Extra-Curricular Activities	\$ 153,106	\$ 141,566	\$ 137,200	\$ 157,940
299	Concessions	\$ 51,619	\$ 43,555	\$ 47,680	\$ 47,680
301	Agriculture Education	\$ 51,660	\$ 77,797	\$ 79,000	\$ 83,970
331	Family & Consumer Science	\$ 49,179	\$ 35,589	\$ -	\$ -
341	Business & Office Education	\$ 100,461	\$ 103,379	\$ 107,550	\$ 111,300
401	Speech/Language Impaired	\$ 16,901	\$ 27,481	\$ 29,030	\$ 29,900
402	DCD: Mild-Moderate	\$ 103,915	\$ 79,119	\$ 68,280	\$ 70,450
403	DCD: Severe-Profound	\$ 72,026	\$ 26,651	\$ 15,290	\$ 15,840
404	Physically Impaired	\$ -	\$ -	\$ 20,500	\$ 21,710
405	Deaf/Hard of Hearing	\$ 12,897	\$ -	\$ -	\$ -
406	Visually Impaired		\$ -	\$ 9,080	\$ 9,610
407	Specific Learning Disability	\$ 61,012	\$ 111,508	\$ 112,740	\$ 118,130
408	Emotional/Behavioral Disorder	\$ 17,145	\$ 123,136	\$ 26,790	\$ 27,310
410	Other Health Disabilities	\$ 155,943	\$ 131,188	\$ 132,600	\$ 137,270
411	Autistic Spectrum Disorders	\$ 142,481	\$ 82,479	\$ 79,400	\$ 81,860
412	Developmentally Delayed	\$ 13,033	\$ 3,724	\$ -	\$ -
416	Severely Multiply Impaired	\$ 27,341	\$ -	\$ 300	\$ 300

420	Special Education - Aggregate	\$	478	\$	1,735	\$	680	\$	680
612/630	Technology	\$	21,623	\$	22,527	\$	5,000	\$	5,210
620	Library Media Center	\$	43,081	\$	45,457	\$	46,180	\$	50,130
625	Audio/Visual Department	\$	69	\$	-	\$	180	\$	180
640	Staff Development	\$	22,709	\$	39,512	\$	27,530	\$	27,530
690	Other Instructional Support	\$	1,116	\$	9,173	\$	39,000	\$	55,000
710	Counseling & Guidance	\$	84,520	\$	91,392	\$	97,450	\$	102,910
720	Health Services	\$	26,301	\$	29,714	\$	22,240	\$	22,660
790	Other Pupil Support Services	\$	1,500	\$	1,500	\$	2,000	\$	2,000
	<b>Subtotal Secondary Education</b>	\$	3,787,499.26	\$	3,833,821	\$	3,763,750	\$	3,899,710

**Tuition Billing**

401-420	Special Education	\$	-	\$	4,000	\$	4,000
790	General Education	\$	112,753	\$	73,124	\$	102,500
	<b>Subtotal Tuition Billing</b>	\$	112,752.65	\$	73,124	\$	106,500

TOTAL DISBURSEMENT MAINTENANCE \$ 11,126,739.20 \$ 11,306,693 \$ 11,644,180 \$ 11,872,890

**Student Activities**

301 Student Activities Expense \$ 200,000.00 \$ 200,000 \$ 200,000 \$ 200,000

TOTAL DISBURSEMENT MAINTENANCE	\$ 11,326,739.20	\$ 11,506,692.51	\$ 11,844,180.00	\$ 12,072,890.00
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