

GENERAL FUND BUDGET 2026-27

Adopted: June 15, 2026

Revised:

REVENUE

UFARS CODE	DESCRIPTION	ACTUAL 2024-25	BUDGET 2025-26	BUDGET 2026-27
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LEVY

FIN

01 005 000 000 001 000	District Levy	938,054	942,040	796,530
01 005 000 000 004 000	Tax Increment Finance Revenue	665	2,000	2,000
01 005 000 000 019 000	Misc Tax Revenue	16,987	20,810	20,810
01 005 000 000 229 000	Disparity	200	50	50
01 005 000 000 234 000	Hmstd/Ag Market Value	4,108	4,110	4,000
01 005 000 302 001 000	Operating Capital Levy	118,998	140,690	158,650
01 005 000 315 001 000	Lease Levy	68,144	66,230	71,990
01 005 000 342 001 000	Safe Schools - Crime Levy	34,065	34,860	34,390
01 005 000 830 001 000	Career Technical Levy	83,588	83,590	83,590
01 005 865 000 001 000	Long Term Facility Maintenance	100,928	115,140	123,520
	SUB TOTAL	1,365,735	1,409,520	1,295,530

STATE AID

01 005 000 000 010 000	County Apportionment	22,490	29,810	30,010
01 005 000 000 201 000	Endowment Fund	60,445	60,450	66,210
01 005 000 000 211 000	Foundation Aid	7,256,626	7,358,400	7,587,930
01 005 000 312 300 000	Literacy Incentive Aid	53,495	52,090	52,090
01 005 000 314 300 000	Paraprofessional Training	6,149	5,400	5,400
01 005 000 356 300 000	READ Act Literacy Aid	34,948	0	0
01 005 000 357 300 000	Teacher Comp Read Act Trng	31,553	0	0
01 005 000 000 370 000	Misc Rev MDE	6,434	56,430	6,430
01 005 000 343 300 000	School Library Aid	40,000	20,000	20,000
01 005 000 302 211 000	Operating Capital Aid	111,640	88,930	88,930
01 005 000 000 369 000	Rev-Other State Agencies	159,999	75,000	90,000
01 005 000 373 300 000	Student Support Aid	80,000	80,000	80,000
01 005 000 316 211 000	Staff Development Aid	139,851	142,700	148,130
01 005 000 317 211 000	Basic Skills Aid	169,553	172,230	133,870
01 005 000 330 211 000	Learning & Development Aid	214,912	207,040	206,230
01 005 865 000 317 000	Long Term Facilities Mgmt Aid	77,872	73,680	73,680
01 005 000 388 211 000	Gifted & Talented Aid	12,485	12,400	12,530
01 005 420 000 360 000	Special Ed Aids	1,155,294	1,122,180	1,189,530
	SUB TOTAL	9,633,743	9,556,740	9,790,970

FEDERAL

01 005 000 401 401 000	Title I	68,319	75,450	62,500
	SUB TOTAL	68,319.02	75,450	62,500

LOCAL/MISCELLANEOUS

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UFARS CODE						DESCRIPTION	ACTUAL 2024-25	BUDGET 2025-26	BUDGET 2026-27
01	005	000	000	021	000	Due from other Dist	105,401	94,000	60,000
01	005	000	000	050	000	iPad Insurance Fee	30,445	29,750	29,750
01	005	000	000	071	000	Med Assist From Dept of HS	42,146	75,000	75,000
01	005	000	000	092	000	Interest	176,442	102,000	102,000
01	005	000	000	093	000	Facilities Rent	9,582	13,000	13,000
01	005	000	000	096	000	Gifts/Bequests	271	5,000	5,000
01	005	000	000	099	000	Misc. Local Revenue	29,029	86,880	22,630
01	005	000	000	227	000	Abatement	0	1,430	0
01	005	000	000	397	000	TRA/PERA Spec Funding Rev	-3,154	0	0
01	005	000	000	621	000	Tech Resale	0	500	500
01	005	000	000	623	000	Real Property Sales	0	25,000	0
01	005	000	000	624	000	Sale of Equipment	0	5,000	5,000
01	005	000	000	625	000	Insurance Recovery	21,967	5,000	5,000
01	100	000	000	096	000	Gifts/Bequests	3,653	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	15,201	23,700	23,700
01	300	000	000	096	000	Gifts/Bequests	8,353	15,000	15,000
01	300	000	000	621	000	Secondary Resale of Materials	252	500	500
01	300	213	000	621	000	Ag Resale	0	600	600
01	300	249	000	050	000	Dr Trg/Behind Wheel	0	1,000	1,000
01	300	254	000	621	000	Branderz Resale	959	1,000	1,000
01	300	255	000	621	000	Industrial Tech Resale	7,522	6,500	6,500
01	300	258	000	621	000	Inst. Music Resale	167	500	500
01	300	261	000	099	000	River Watch	0	4,010	0
01	300	289	000	060	000	Fund Raiser/Flow Thru	45,793	40,000	40,000
01	300	292	000	060	000	Boys/Girls Athletic Season Tickets	22,960	23,000	23,000
01	300	292	000	061	000	Track/Cross Country Entry Fees	5,650	4,800	4,800
01	300	293	000	050	000	Inst. Music Rental	245	1,000	1,000
01	300	294	000	060	000	Boy's Athletics	17,370	20,000	20,000
01	300	294	000	061	000	Boy's Athletics Entry Fees	845	2,500	2,500
01	300	295	000	060	000	Musical Gate	0	6,000	6,000
01	300	296	000	060	000	Girl's Athletics	14,951	15,000	15,000
01	300	296	000	061	000	Girl's Athletics Entry Fees	2,225	2,200	2,200
01	300	298	000	050	000	Student Activity Fees	43,945	46,400	47,000
01	300	298	000	099	000	Advertising Fee	10,000	16,000	10,000
01	300	299	000	620	000	Concessions	88,918	90,000	90,000
01	300	299	000	619	000	Concessions Cost of Sales	-43,123	-45,000	-45,000
							658,014	726,770.00	592,680.00
TOTAL BEFORE STUDENT ACTIVITIES							11,725,810.82	11,768,480	11,741,680
21	005	298	301	099	000	Student Activity Revenue	133,713	200,000	200,000

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REVENUE

UFARS CODE	DESCRIPTION	ACTUAL	BUDGET	BUDGET
		2024-25	2025-26	2026-27
TOTAL GENERAL FUND		11,859,524	11,968,480	11,941,680

GENERAL FUND 01

		2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget
General Fund Expenditures					
District Wide Admin					
010	Board of Education	\$ 43,315	\$ 56,859	\$ 49,850	\$60,780
020	Superintendent	\$ 262,923	\$ 227,595	\$ 243,790	\$252,590
105	General Admin. Support (Elections/HR)	\$ 12,905	\$ 35,147	\$ 55,040	\$17,110
108	Administrative Technology Services	\$ 5,470	\$ 6,378	\$ 10,000	\$10,000
110	Business Support Services	\$ 283,991	\$ 282,706	\$ 296,700	\$306,760
	Sub-Total District Wide Admin	\$ 608,604	\$ 608,686	\$ 655,380	\$ 647,240
Instructional & Pupil Support					
612	Technology	\$ 72,108	\$ 94,220	\$ 93,030	\$108,390
630	Technology Coord.	\$ 76,315	\$ 73,546	\$ 87,130	\$85,000
640	Staff Development	\$ 17,424	\$ 12,280	\$ 21,240	\$21,250
715/718	School Safety	\$ 169,686	\$ 48,983	\$ 101,190	\$51,440
720	Health Services	\$ 6,217	\$ 3,596	\$ 6,140	\$6,140
790	Unemployment	\$ 47,728	\$ 52,020	\$ 75,000	\$90,000
	Sub-Total Instr. & Pupil Support	\$ 389,477	\$ 284,645	\$ 383,730	\$ 362,220
Transportation					
548	Transport Vehicle	\$ -	\$ -	\$ 65,270	\$0
713	Open Enrollment Transportation	\$ 77,572	\$ 75,331	\$ 78,760	\$78,760
720	Regular Transportation	\$ 543,962	\$ 541,170	\$ 611,000	\$603,950
723	Special Ed Transportation	\$ 77,939	\$ 89,605	\$ 85,470	\$99,610
728	Homeless Transportation	\$ -	\$ 5,170	\$ 5,000	\$5,000
733	Non-authorized Transportation	\$ -	\$ -	\$ 15,920	\$9,100
739	PSEO Transportation	\$ -	\$ -	\$ 500	\$500
	Sub-Total Transportation	\$ 699,474	\$ 711,276	\$ 861,920	\$ 796,920
Operation & Maintenance of Plant					
810/850	Operations/Maint/Grounds/Capital	\$ 1,385,671	\$ 1,269,676	\$ 1,326,590	\$1,316,640
865	Long Term Facilities Maintenance	\$ 79,197	\$ 104,551	\$ 106,320	\$104,410
	Sub-total Operation & Maintenance	\$ 1,464,868	\$ 1,374,227	\$ 1,432,910	\$ 1,421,050
Other					
940	Property & Liability Insurance	\$ 83,632	\$ 101,901	\$ 113,470	\$113,100
960	Property Tax Abatement	\$ 23,755	\$ 17,144	\$ 13,100	\$7,000
	Sub-Total Other	\$ 107,387	\$ 119,045	\$ 126,570	\$ 120,100
	District Wide Expenses	\$ 3,269,809	\$ 3,097,879	\$ 3,460,510	\$ 3,347,530
General Fund Expenditures					
Atkinson Elementary School		2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget
050	Office of the Principal	\$ 228,803	\$ 240,588	\$ 256,280	\$266,080
201	Kindergarten	\$ 349,346	\$ 390,459	\$ 410,270	\$421,240

203	Elementary Education	\$	255,392	\$	249,066	\$	355,860	\$261,260
204	First Grade	\$	396,903	\$	310,889	\$	432,860	\$445,490
205	Second Grade	\$	334,041	\$	395,006	\$	303,760	\$311,260
206	Third Grade	\$	280,659	\$	298,456	\$	317,570	\$322,690
207	Fourth Grade	\$	269,428	\$	280,951	\$	308,080	\$301,400
208	Fifth Grade	\$	284,194	\$	299,918	\$	320,900	\$329,640
209	Sixth Grade	\$	238,678	\$	234,657	\$	298,620	\$308,170
212	Art	\$	63,929	\$	66,087	\$	70,740	\$69,880
216	Title I	\$	74,760	\$	68,319	\$	45,150	\$51,800
240	Health & Physical Education	\$	73,893	\$	79,018	\$	84,590	\$86,340
258	Instrumental Music	\$	10,207	\$	11,191	\$	11,550	\$11,910
259	Vocal Music	\$	80,093	\$	52,797	\$	71,130	\$74,000
271	Remedial Reading & Language Arts	\$	148,933	\$	93,352	\$	44,620	\$47,610
272	Remedial Mathematics	\$	-	\$	-	\$	-	\$13,900
275	Kindergarten Individualized Instr.	\$	20,553	\$	-	\$	23,090	\$23,630
288	Flow Through Sales	\$	27,440	\$	17,024	\$	19,500	\$19,500
401	Speech/Language Impaired	\$	83,292	\$	86,690	\$	90,600	\$91,600
402	DCD - Mild-Moderate	\$	62,201	\$	63,904	\$	67,670	\$64,060
403	DCD - Severe-Profound	\$	37,427	\$	40,869	\$	42,770	\$14,980
405	Deaf/Hard of Hearing	\$	8,268	\$	700	\$	2,830	\$700
406	Visually Impaired	\$	-	\$	-	\$	1,000	\$1,000
407	Specific Learning Disability	\$	107,373	\$	114,712	\$	126,410	\$86,510
408	Emotional/Behavioral Disorder	\$	96,260	\$	107,235	\$	121,340	\$122,070
410	Other Health Disabilities	\$	117,469	\$	103,216	\$	100,500	\$148,220
411	Austic Spectrum Disorders	\$	120,269	\$	123,974	\$	121,770	\$154,640
412	Developmentally Delayed	\$	-	\$	38,647	\$	46,550	\$44,750
420	Special Education - Aggregate	\$	1,317	\$	295	\$	350	\$340
422	Special Education - Students without Disi	\$	92,946	\$	106,766	\$	111,620	\$92,360
610	Literacy Incentive	\$	42,791	\$	51,712	\$	56,370	\$58,890
612/630	Technology	\$	22,228	\$	5,088	\$	3,090	\$1,950
620	Library Media Center	\$	34,727	\$	36,281	\$	37,200	\$39,120
625	Audio/Visual Department	\$	90	\$	80	\$	100	\$100
640	Staff Development	\$	62,661	\$	149,039	\$	74,770	\$39,920
715	Safe Schools	\$	1,974	\$	964	\$	2,000	\$2,000
720	Health Services	\$	69,432	\$	66,800	\$	69,170	\$74,510
740	Social Work Services	\$	66,404	\$	52,182	\$	68,850	\$70,850
Subtotal Elementary Education		\$	4,164,382	\$	4,236,930	\$	4,519,530	\$ 4,474,370

Elementary & Secondary Combined

		2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget
212	CAPP	\$ 1,218	\$ 464	\$ 3,000	\$ 3,000
400-420	Special Education - General	\$ 143,441	\$ 137,795	\$ 132,250	\$ 147,250
430	Homebound Instruction	\$ -	\$ -	\$ 1,260	\$ 1,260
640	Staff Development - Exemplary Grants	\$ 16,796	\$ 20,310	\$ 29,170	\$ 29,170
690	Other Instructional Support	\$ 10,100	\$ 10,100	\$ 10,100	\$ 10,100
Subtotal Combined Education		\$ 171,555	\$ 168,669	\$ 175,780	\$ 190,780

Barnesville High School

		2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget
050	Office of the Principal	\$ 253,959	\$ 272,450	\$ 282,050	\$ 292,590
211	Secondary Education	\$ 141,386	\$ 105,804	\$ 149,850	\$ 157,270
212	Visual Art	\$ 80,343	\$ 86,692	\$ 94,440	\$ 95,570

213	Agriculture - Non-vocational	\$	11,734	\$	10,482	\$	15,450	\$	15,680
215	Business - Non-vocational	\$	-	\$	66	\$	800	\$	800
218	Gifted & Talented	\$	8,200	\$	7,747	\$	8,940	\$	8,950
220	English (Language Arts)	\$	246,708	\$	256,282	\$	268,070	\$	273,940
230	Foreign Language	\$	64,531	\$	68,567	\$	60,470	\$	62,550
240	Health & Physical Education	\$	179,254	\$	190,203	\$	211,760	\$	217,910
249	Driver Education	\$	2,413	\$	1,154	\$	1,180	\$	640
250	Family Living Science (FACS)	\$	34,258	\$	-	\$	-	\$	-
255	Industrial Education	\$	110,811	\$	115,462	\$	122,480	\$	123,530
256	Mathematics	\$	285,438	\$	255,406	\$	257,770	\$	251,050
258	Instrumental Music	\$	56,261	\$	60,681	\$	64,710	\$	67,040
259	Vocal Music	\$	81,654	\$	56,983	\$	72,650	\$	74,960
260	Natural Sciences	\$	304,218	\$	282,084	\$	286,190	\$	284,400
270	Social Sciences/Social Studies	\$	281,111	\$	293,278	\$	311,510	\$	318,940
272	Remedial Mathematics	\$	-	\$	7,804	\$	18,280	\$	18,520
271	Remedial Reading	\$	31,385	\$	32,329	\$	32,610	\$	33,130
274	Study Skills Improvement	\$	-	\$	-	\$	12,140	\$	12,540
289	Flow Through Sales	\$	37,038	\$	41,798	\$	33,800	\$	23,800
292	Boys/Girls Athletics	\$	13,616	\$	14,305	\$	14,100	\$	14,100
505	Track	\$	44,040	\$	40,685	\$	45,440	\$	44,450
502	Football	\$	86,137	\$	77,190	\$	73,830	\$	68,240
503	Boys Basketball	\$	45,931	\$	47,791	\$	49,790	\$	49,770
504	Boys Golf	\$	12,063	\$	12,760	\$	13,670	\$	13,490
506	Wrestling	\$	29,288	\$	23,703	\$	32,040	\$	32,050
507	Baseball	\$	25,835	\$	29,335	\$	30,960	\$	30,950
516	Cross Country	\$	4,273	\$	16,962	\$	19,940	\$	27,460
519	One Act Play	\$	5,672	\$	2,846	\$	2,480	\$	3,930
512	Volleyball	\$	53,509	\$	53,639	\$	53,310	\$	57,210
513	Girls Basketball	\$	44,183	\$	58,112	\$	49,840	\$	49,210
514	Girls Golf	\$	11,172	\$	12,502	\$	13,560	\$	13,490
515	Musical	\$	-	\$	-	\$	7,530	\$	7,560
517	Softball	\$	19,218	\$	19,315	\$	24,290	\$	24,900
298	Extra-Curricular Activities	\$	141,566	\$	132,748	\$	172,840	\$	180,660
299	Concessions	\$	43,555	\$	45,697	\$	52,940	\$	53,330
301	Agriculture Education	\$	77,797	\$	87,482	\$	84,050	\$	87,990
331	Family & Consumer Science	\$	35,589	\$	-	\$	-	\$	-
341	Business & Office Education	\$	103,379	\$	108,060	\$	111,660	\$	118,020
401	Speech/Language Impaired	\$	27,481	\$	28,664	\$	30,000	\$	30,260
402	DCD: Mild-Moderate	\$	79,119	\$	69,565	\$	86,320	\$	88,550
403	DCD: Severe-Profound	\$	26,651	\$	15,534	\$	300	\$	300
404	Physically Impaired	\$	-	\$	21,136	\$	15,010	\$	19,120
406	Visually Impaired	\$	-	\$	9,263	\$	6,710	\$	8,490
407	Specific Learning Disability	\$	111,508	\$	110,479	\$	143,350	\$	153,360
408	Emotional/Behavioral Disorder	\$	123,136	\$	26,776	\$	18,630	\$	20,550
410	Other Health Disabilities	\$	131,188	\$	133,755	\$	137,710	\$	139,700
411	Autistic Spectrum Disorders	\$	82,479	\$	80,162	\$	82,830	\$	84,610
412	Developmentally Delayed	\$	3,724	\$	-	\$	-	\$	-
416	Severely Multiply Impaired	\$	-	\$	-	\$	300	\$	300
420	Special Education - Aggregate	\$	1,735	\$	287	\$	680	\$	680
612/630	Technology	\$	22,527	\$	5,191	\$	3,140	\$	2,000
620	Library Media Center	\$	45,457	\$	49,164	\$	50,230	\$	51,510

625	Audio/Visual Department	\$	-	\$	123	\$	180	\$	180
640	Staff Development	\$	39,512	\$	49,779	\$	27,530	\$	32,760
690	Other Instructional Support	\$	9,173	\$	35,950	\$	55,000	\$	55,000
710	Counseling & Guidance	\$	91,392	\$	97,266	\$	77,700	\$	81,050
720	Health Services	\$	29,714	\$	23,857	\$	25,320	\$	26,410
790	Other Pupil Support Services	\$	1,500	\$	1,500	\$	2,000	\$	2,000
Subtotal Secondary Education		\$	3,833,821	\$	3,686,853	\$	3,920,360	\$	4,007,450

Tuition Billing

401-420	Special Education			\$	-	\$	4,000	\$	4,000
790	General Education	\$	73,124	\$	99,018	\$	102,500	\$	114,500
Subtotal Tuition Billing		\$	73,124	\$	99,018	\$	106,500	\$	118,500

TOTAL DISBURSEMENT MAINTENANCE	\$	11,512,692	\$	11,289,350	\$	12,182,680	\$	12,138,630
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Student Activities

301	Student Activities Expense	\$	200,000	\$	200,000	\$	200,000	\$	200,000
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TOTAL DISBURSEMENT MAINTENANCE	\$	11,712,692.12	\$	11,489,349.61	\$	12,382,680.00	\$	12,338,630.00
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