

Powell Co Schools FY 2023-24 Budget  
Fund I Projected Revenues-General Fund

|   |       |                                |              |                     |                      |                          | Variance           |
|---|-------|--------------------------------|--------------|---------------------|----------------------|--------------------------|--------------------|
| D | CT    | ACCOUNT DESCRIPTION            | 2022 Actuals | 2023 Working Budget | FY 2024 Draft Budget | FY 2024 Tentative Budget | 2024 DB vs 2024 TB |
| 1 | 0999C | BEGINNING BALANCE COMMITTED    | 128,020      | 81,573              | 64,300               | 68,115                   | 3,815              |
| 1 | 0999U | BEGINNING BALANCE UNASSIGNED   | 445,373      | 2,077,539           | 1,663,091            | 1,524,694                | (138,397)          |
| 1 | 1111  | GENERAL PROPERTY TAX           | 2,166,572    | 1,824,249           | 1,897,446            | 1,897,446                | -                  |
| 1 | 1113  | PSC PROPERTY TAX               | 1,245,920    | 799,326             | 831,399              | 831,399                  | -                  |
| 1 | 1115  | DELINQUENT PROPERTY TAX        | 71,109       | 60,000              | 60,000               | 60,000                   | -                  |
| 1 | 1117  | MOTOR VEHICLE TAX              | 491,765      | 400,476             | 408,485              | 408,485                  | -                  |
| 1 | 1118  | UNMINED MINERALS TAX           | 603          | 3,000               | 3,000                | 3,000                    | -                  |
| 1 | 1121  | UTILITIES TAX                  | 721,900      | 650,000             | 650,000              | 650,000                  | -                  |
| 1 | 1191  | OMITTED PROPERTY TAX           | 6,139        | 10,000              | 5,000                | 5,000                    | -                  |
| 1 | 1442  | TRANSPORT FRM FISCAL COURT     | 13,584       | 12,000              | 12,000               | 12,000                   | -                  |
| 1 | 1510  | INTEREST ON INVESTMENTS        | 19,196       | 30,000              | 30,000               | 30,000                   | -                  |
| 1 | 1911  | BUILDING RENTAL                | 6,730        | 6,210               | 6,210                | 6,210                    | -                  |
| 1 | 1980  | REFUND PRIOR YEAR EXPENDITURE  | -            | -                   | -                    | -                        | -                  |
| 1 | 1990  | MISCELLANEOUS REVENUE          | 249,450      | 100,000             | 100,000              | 175,000                  | 75,000             |
| 1 | 3111  | SEEK PROGRAM                   | 10,200,961   | 10,563,702          | 9,895,725            | 10,549,249               | 653,524            |
| 1 | 3130  | NATIONAL BD CERT REIMB         | 5,324        | 6,000               | 6,000                | 6,000                    | -                  |
| 1 | 3131  | MISC STATE REIMB (SPEECH PATH) |              |                     |                      |                          | -                  |
| 1 | 3900  | REV FOR ON BEHALF PAYMENTS     | 5,422,857    | 5,461,121           | 5,460,000            | 5,460,000                | -                  |
| 1 | 4810  | MEDICAID REIM FROM FEDERAL     | 299,427      | 275,000             | 275,000              | 275,000                  | -                  |
| 1 | 5210  | FUND TRANSFER                  | 282,203      | 140,688             | 60,000               | 60,000                   | -                  |
| 1 | 5220  | INDIRECT COSTS TRANSFER        | 52,166       | 50,000              | 52,000               | 50,000                   | (2,000)            |
| 1 | 5341  | SALE OF EQUIPMENT ETC          | -            | -                   |                      |                          | -                  |
|   |       | Total Projected Revenues       | 21,829,300   | 22,550,883          | 21,479,656           | 22,071,598               | 591,942            |

Powell Co Schools FY 2023-24 Budget  
Fund I Projected Expenditures-General Fund

| D | CT   | ACCOUNT DESCRIPTION            | 2022 Actuals | 2023 Working Budget | FY 2024 Draft Budget | FY 2024 Tentative Budget | Variance 2023 WB vs 2024 DB |
|---|------|--------------------------------|--------------|---------------------|----------------------|--------------------------|-----------------------------|
| 1 | 0110 | CERTIFIED PERMANENT SALARY     | 7,600,263    | 7,882,341           | 7,486,620            | 7,736,139                | 249,519                     |
| 1 | 0111 | EXTENDED DAY                   | 313,151      | 328,400             | 319,614              | 324,631                  | 5,017                       |
| 1 | 0112 | EXTRA SERVICE                  | 215,467      | 215,000             | 174,869              | 216,830                  | 41,962                      |
| 1 | 0113 | OTHER CERTIFIED SALARY         | 13,423       | 20,000              | 9,503                | 40,000                   | 30,497                      |
| 1 | 0114 | NATIONAL TEACHERS CERIFICATION | 13,833       | 12,000              | 12,000               | 6,000                    | (6,000)                     |
| 1 | 0116 | SPEECH LANGUAGE PATH PAY CERT  | -            | 6,000               | 4,000                | 8,000                    | 4,000                       |
| 1 | 0120 | CERTIFIED SUBSTITUTE SALARY    | 85,506       | 150,000             | 175,000              | 200,000                  | 25,000                      |
| 1 | 0130 | CLASSIFIED REGULAR SALARY      | 2,103,123    | 2,140,000           | 2,105,992            | 2,338,338                | 232,346                     |
| 1 | 0131 | CLASSIFIED EXTRA SERVICE       | 94,304       | 196,398             | 2,500                | 60,000                   | 57,500                      |
| 1 | 0133 | SPEECH LANGUAGE PATH PAY CL    | 0            | 0                   | 2,000                | 4,000                    | 2,000                       |
| 1 | 0140 | CLASSIFIED OVERTIME SALARY     | 2,652        | 10,000              | 10,000               | 10,000                   | -                           |
| 1 | 0150 | CLASSIFIED SUBSTITUTE SALARY   | 83,785       | 123,600             | 98,600               | 85,000                   | (13,600)                    |
| 1 | 0160 | CLASSIFIED/LICENSED SALARY     | 101,873      | 99,120              | 100,341              | 100,341                  | -                           |
| 1 | 0170 | BOARD PAID ATHLETICS           | 72,765       | 70,000              | 118,550              | 118,550                  | -                           |
| 1 | 0190 | BOARD PER DIEM                 | 17,550       | 20,000              | 750                  | 10,500                   | 9,750                       |
| 1 | 0221 | EMPLOYER FICA CONTRIBUTION     | 145,124      | 149,256             | 188,883              | 141,764                  | (47,119)                    |
| 1 | 0222 | EMPLOYER MEDICARE CONTRIBUTION | 148,065      | 150,576             | 159,087              | 154,212                  | (4,875)                     |
| 1 | 0231 | KTRS EMPLOYER CONTRIBUTION     | 250,282      | 335,184             | 247,339              | 248,688                  | 1,349                       |
| 1 | 0232 | CERS EMPLOYER CONTRIBUTION     | 653,090      | 672,168             | 636,143              | 527,314                  | (108,829)                   |
| 1 | 0253 | KSBA UNEMPLOYMENT INSURANCE    | 19,746       | 20,000              | 109,715              | 106,353                  | (3,362)                     |
| 1 | 0260 | WORKMENS COMPENSATION          | 65,894       | 66,000              | 29,623               | 55,859                   | 26,236                      |
| 1 | 0280 | ON-BEHALF PAYMENTS             | 5,331,201    | 5,401,121           | 5,400,000            | 5,400,000                | -                           |
| 1 | 0291 | ACCRUED SICK LEAVE PAID        | 64,401       | 100,000             | 75,000               | 75,000                   | -                           |
| 1 | 0298 | OTHER EMPLOYER PAID BENEFITS   | 8,185        | -                   | 8,200                | 8,200                    | -                           |
| 1 | 0311 | TAX COLLECTION FEES            |              | 135,000             | 138,000              | 138,000                  | -                           |
| 1 | 0322 | EDUCATION CONSULTANT           | -            | -                   |                      |                          | -                           |
| 1 | 0338 | REGISTRATION FEES              | 14,879       | 13,850              | 13,000               | 15,000                   | 2,000                       |
| 1 | 0339 | OTHER TRAINING & DEVELOPMENT S | 25           | 85                  | 25                   | 25                       | -                           |
| 1 | 0341 | DRUG TESTING                   | 2,124        | 8,665               | 7,000                | 7,000                    | -                           |
| 1 | 0342 | AUDITING SERVICES              | -            | 16,200              | 16,400               | 16,400                   | -                           |
| 1 | 0343 | LEGAL SERVICES                 | 16,650       | 16,000              | 12,000               | 12,000                   | -                           |
| 1 | 0345 | MEDICAL SERVICES               | 3,115        | 2,040               | 3,000                | 3,000                    | -                           |
| 1 | 0346 | ARCHITECT & ENGINEERING SVCS   | 12,485       | -                   | -                    | -                        | -                           |
| 1 | 0347 | SECURITY SERVICES              | 1,800        | 20,000              | 40,000               | 40,000                   | -                           |
| 1 | 0349 | OTHER PROFESSIONAL SERVICES    | 160,476      | 217,790             | 250,000              | 250,000                  | -                           |
| 1 | 0411 | WATER/SEWAGE                   | 77,416       | 78,000              | 75,000               | 80,000                   | 5,000                       |

|   |      |                                  |         |         |         |         |        |
|---|------|----------------------------------|---------|---------|---------|---------|--------|
| 1 | 0421 | SANITATION SERVICE               | 40,217  | 40,000  | 43,500  | 43,500  | -      |
| 1 | 0425 | PEST CONTROL SERVICES            | 10,270  | 10,000  | 10,000  | 10,000  | -      |
| 1 | 0431 | NON-TECH-RELATED REPRS & MAINT   | 13,617  | 22,598  | 25,000  | 25,000  | -      |
| 1 | 0432 | TECH-RELATED REPS & MAINT        | -       | 1,350   | 1,350   | 1,350   | -      |
| 1 | 0433 | EQUIPMENT REPAIR & MAINT         | 352     | 7,395   | 5,000   | 5,000   | -      |
| 1 | 0434 | BUILDING REPAIRS & MAINT         | -       | 45,000  | 45,000  | 45,000  | -      |
| 1 | 0435 | VEHICLE REPAIR & MAINT           | 1,169   | 1,530   | 1,500   | 1,500   | -      |
| 1 | 0437 | PLUMBING REPAIRS & MAINTENANCE   | 2,850   | 11,262  | 8,000   | 8,000   | -      |
| 1 | 0438 | ROOF REPAIRS & MAINTENANCE       | -       | 35,000  | 20,000  | 20,000  | -      |
| 1 | 0439 | OTHER REPAIRS AND MAINTENANCE    | 38,600  | 55,800  | 30,000  | 30,000  | -      |
| 1 | 0441 | LAND & BUILDING RENT             | 8,000   | 11,000  | 8,000   | 8,000   | -      |
| 1 | 0442 | EQUIPMENT & VEHICLE RENT         | -       | 2,550   | 2,500   | 2,500   | -      |
| 1 | 0443 | RENTALS & COMP & RELATED EQUIP   | -       | 13,663  | -       | -       | -      |
| 1 | 0444 | COPIER RENTAL                    | 6,582   | 5,131   | 7,000   | 7,000   | -      |
| 1 | 0491 | ASPHALT RESURFACING/STRIPPING    | -       | 57,030  | 28,000  | 28,000  | -      |
| 1 | 0521 | PUPIL TRANSPORTATION INSURANCE   | -       | 50,000  | 49,563  | 49,563  | -      |
| 1 | 0522 | PROPERTY INSURANCE               | -       | 79,225  | 94,396  | 94,396  | -      |
| 1 | 0523 | FIDELITY BOND                    | 412     | 500     | 500     | 500     | -      |
| 1 | 0524 | FLEET INSURANCE                  | -       | 6,500   | 12,000  | 12,000  | -      |
| 1 | 0525 | GENERAL LIABILITY INSURANCE      | -       | 13,339  | 13,555  | 13,555  | -      |
| 1 | 0526 | LEGAL LIABILITY INS              | -       | 3,537   | 3,776   | 3,776   | -      |
| 1 | 0527 | STUDENT LIABILITY INSURANCE      | 55,598  | 52,947  | 54,000  | 54,000  | -      |
| 1 | 0529 | OTHER INSURANCE                  | 24,525  | 36,000  | 65,595  | 65,595  | -      |
| 1 | 0531 | POSTAGE & PO BOX RENT            | 3,126   | 3,600   | 3,600   | 4,500   | 900    |
| 1 | 0532 | TELEPHONE                        | -       | 22,000  | 22,000  | 22,000  | -      |
| 1 | 0533 | ON-LINE NETWORK (on-behalfs)     | 102,681 | 66,600  | 66,600  | 66,600  | -      |
| 1 | 0534 | CELL PHONE SERVICES              | 1,633   | 2,750   | 1,500   | 1,500   | -      |
| 1 | 0536 | RADIO SERVICES                   | 16,510  | 12,900  | 20,000  | 20,000  | -      |
| 1 | 0538 | SHIPPING/DELIVERY/FREIGHT SVCS   | -       | 200     |         |         | -      |
| 1 | 0539 | OTHER COMMUNICATIONS             | -       | -       |         |         | -      |
| 1 | 0542 | NEWSPAPER ADVERTISING            | 489     | 2,667   | 2,000   | 2,000   | -      |
| 1 | 0559 | OTHER PRINTING                   | 5,207   | 6,024   | 3,500   | 5,000   | 1,500  |
| 1 | 0580 | TRAVEL                           | 10,510  | 16,110  | 15,000  | 15,000  | -      |
| 1 | 0610 | GENERAL SUPPLIES                 | 149,210 | 145,603 | 160,000 | 160,000 | -      |
| 1 | 0616 | FOOD NON INSTR NON FOOD SVC      | -       | 3,167   | 3,000   | 3,000   | -      |
| 1 | 0617 | FOOD INSTR NON FOOD FOOD SERVICE | -       | 180     | 1,000   | 1,000   | -      |
| 1 | 0621 | NATURAL GAS                      | 98,224  | 113,452 | 110,000 | 125,000 | 15,000 |
| 1 | 0622 | ELECTRICITY                      | 332,830 | 398,375 | 360,000 | 360,000 | -      |
| 1 | 0626 | GASOLINE                         | 27,582  | 30,000  | 30,000  | 30,000  | -      |

|   |      |                                |         |           |         |           |         |
|---|------|--------------------------------|---------|-----------|---------|-----------|---------|
| 1 | 0627 | DIESEL FUEL                    | 77,000  | 185,000   | 110,000 | 150,000   | 40,000  |
| 1 | 0630 | FOOD                           | 5       | -         | 500     | 500       | -       |
| 1 | 0641 | LIBRARY BOOKS                  | -       | -         |         |           | -       |
| 1 | 0642 | PERIODICALS & NEWSPAPERS       | 17      | 25        | -       | -         | -       |
| 1 | 0643 | SUPPLEMENTARY BKS/STUDY GUIDES | -       | 500       |         |           | -       |
| 1 | 0644 | TEXTBOOKS                      | 15,127  | 14,771    | 10,000  | 10,000    | -       |
| 1 | 0645 | AUDIOVISUAL MATERIALS          | -       | -         |         |           | -       |
| 1 | 0646 | TESTS                          | -       | 29,000    | 27,000  | 27,000    | -       |
| 1 | 0647 | REFERENCE MATERIALS            | -       | 200       | -       | -         | -       |
| 1 | 0650 | SUPPLIES/TECHNOLOGY RELATED    | 28,755  | 60,102    | 60,000  | 60,000    | -       |
| 1 | 0651 | TECH RELATED-DEVICES           | 718     | -         | 5,000   | 5,000     | -       |
| 1 | 0661 | LUBRICANTS                     | 4,249   | 6,000     | 6,000   | 6,000     | -       |
| 1 | 0662 | TIRES & LUBES                  | 24,455  | 10,000    | 10,000  | 10,000    | -       |
| 1 | 0663 | REPAIR PARTS                   | 14,691  | 75,000    | 75,000  | 80,000    | 5,000   |
| 1 | 0679 | OTHER STUDENT ACTIVITIES       | 61,945  | 75,365    | 75,000  | 75,000    | -       |
| 1 | 0692 | HEALTH SUPPLIES                | 8,450   | 8,500     | 8,500   | 8,500     | -       |
| 1 | 0693 | FLOORING SUPPLIES              | -       | 3,400     | 3,000   | 3,000     | -       |
| 1 | 0694 | EQUIPMENT SUPPLIES             | 1,794   | 895       | 2,000   | 6,000     | 4,000   |
| 1 | 0695 | FURNITURE AND FIXTURES SUPPLIE | 1,700   | 8,795     | 2,000   | 2,000     | -       |
|   | 0697 | OTHER SUPPLIES & MATERIALS     | 4,165   | 9,700     | 2,000   | 2,000     | -       |
| 1 | 0698 | LAWN & LANDSCAPING SUPPLIES    | -       | 1,750     | 1,000   | 1,000     | -       |
| 1 | 0699 | TRANSPORTATION REIMBURSEMENT   | (8,344) | -         |         |           | -       |
| 1 | 0710 | LAND & IMPROVEMENTS            | -       | 4,250     | -       | -         | -       |
| 1 | 0733 | FURNITURE & FIXTURES           | 200     | 2,500     | -       | 2,500     | 2,500   |
| 1 | 0734 | TECH-RELATED HARDWARE          | -       | 1,000     | -       | -         | -       |
| 1 | 0735 | TECH SOFTWARE                  | 13,674  | 23,000    | 23,000  | 23,000    | -       |
| 1 | 0739 | OTHER EQUIPMENT                | 911     | 11,850    | -       | 6,000     | 6,000   |
| 1 | 0810 | DUES & FEES                    | 24,015  | 26,800    | 26,800  | 27,000    | 200     |
| 1 | 0831 | REDEMPTION OF PRINCIPAL        | -       | -         |         |           | -       |
| 1 | 0832 | INTEREST                       | -       | -         |         |           | -       |
| 1 | 0838 | KISTA PRINCIPAL                | 264,724 | 283,186   | 285,320 | 285,320   | -       |
| 1 | 0839 | KISTA INTEREST                 | 107,797 | 103,160   | 97,502  | 95,028    | (2,474) |
| 1 | 0840 | CONTINGENCY                    | -       | 1,229,091 | 994,694 | 1,067,303 | 72,609  |
| 1 | 0893 | UNIFORMS                       | 3,291   | 6,800     | 6,800   | 6,800     | -       |
| 1 | 0894 | INSTRUCTIONAL FIELD TRIPS      | -       | 3,295     | -       | -         | -       |
| 1 | 0896 | STUDENTS WAGES                 | -       | -         |         |           | -       |
| 1 | 0898 | EXTRA-CURRICULAR FIELD TRIPS   | -       | 425       | -       | -         | -       |
| 1 | 0899 | OTHER MISCELLANEOUS            | 67,103  | 4,250     | 1,500   | 1,500     | -       |
| 1 | 0910 | FUND TRANSFERS OUT             | 42,453  | 45,150    | 45,000  | 45,000    | -       |

|  |  |                              |            |            |            |            |         |
|--|--|------------------------------|------------|------------|------------|------------|---------|
|  |  | SBDM ALLOCATION ADJUSTMENT   |            | 287,573    | 182,853    | 185,168    | 2,315   |
|  |  | Adj Per Munis                |            |            | (748)      |            | 748     |
|  |  | Total Projected Expenditures | 19,401,741 | 22,581,111 | 21,414,909 | 22,071,598 | 656,689 |
|  |  |                              |            |            |            |            | -       |

| Powell Co Schools FY 2023-24 Budget<br>Fund 2 Projected Revenues-Special Revenue/Grants |      |                               |              |                     |                      |                          |                             |
|-----------------------------------------------------------------------------------------|------|-------------------------------|--------------|---------------------|----------------------|--------------------------|-----------------------------|
| D                                                                                       | CT   | ACCOUNT DESCRIPTION           | 2022 Actuals | 2023 Working Budget | FY 2024 Draft Budget | FY 2024 Tentative Budget | Variance 2024 DB vs 2024 TB |
| 2                                                                                       | 1510 | INTEREST ON INVESTMENTS       | 103          | 1                   | 1                    | 0.70                     | -0.30                       |
| 2                                                                                       | 1920 | CONTRIBUTIONS/DONATIONS       | 32,866       | -                   | -                    | -                        | -                           |
| 2                                                                                       | 1990 | MISC REVENUE                  | 60           | -                   | -                    | -                        | -                           |
| 2                                                                                       | 3200 | RESTRICTED STATE REVENUE      | 1,368,578    | 931,985             | 931,985              | 1,121,349                | 189,364                     |
| 2                                                                                       | 4500 | RESTRICTED FED THRU STATE     | 7,603,665    | 2,445,225           | 2,445,225            | 2,492,814                | 47,589                      |
| 2                                                                                       | 5210 | FUND TRANSFER                 | 42,453       | 45,150              | 45,150               | 45,150                   | -                           |
| 2                                                                                       | 5251 | FLEX FOCUS TRANSFER ESS       | 20,000       | (20,000)            | (20,000)             | (5,000)                  | 15,000                      |
| 2                                                                                       | 5261 | FLEX FOCUS TRANSFER OPERATION | (20,000)     | 20,000              | 20,000               | 5,000                    | (15,000)                    |
|                                                                                         |      | Total Projected Revenues      | 9,047,725    | 3,422,361           | 3,422,361            | 3,659,314                | 236,953                     |

| Powell Co Schools FY 2023-24 Budget<br>Fund 2 Projected Expenditures |     |                              |              |                     |                      |                          |                             |
|----------------------------------------------------------------------|-----|------------------------------|--------------|---------------------|----------------------|--------------------------|-----------------------------|
| D                                                                    | CT  | ACCOUNT DESCRIPTION          | 2022 Actuals | 2023 Working Budget | FY 2024 Draft Budget | FY 2024 Tentative Budget | Variance 2024 DB vs 2024 TB |
| 2                                                                    | Sal | Total Salary                 | 4,696,591    | 2,841,707           | 2,841,707            | 2,604,140                | (237,567)                   |
| 2                                                                    | Oth | Other Expenditures           | 5,061,788    | 580,654             | 580,654              | 1,055,174                | 474,521                     |
|                                                                      |     | Total Projected Expenditures | 9,758,380    | 3,422,361           | 3,422,361            | 3,659,314                | 236,953                     |
|                                                                      |     |                              |              |                     |                      |                          | -                           |

| Powell Co Schools FY 2023-24 Budget<br>Fund 22 Projected Revenues-District Activity Fund |      |                               |              |                     |                      |                          |                             |
|------------------------------------------------------------------------------------------|------|-------------------------------|--------------|---------------------|----------------------|--------------------------|-----------------------------|
| D                                                                                        | CT   | ACCOUNT DESCRIPTION           | 2022 Actuals | 2023 Working Budget | FY 2024 Draft Budget | FY 2024 Tentative Budget | Variance 2024 DB vs 2024 TB |
| 22                                                                                       | 1790 | OTHER STUDENT ACTIVITY INCOME | -            | -                   | -                    | 4,500                    | 4,500                       |
|                                                                                          |      | Total Projected Revenues      | -            | -                   | -                    | 4,500                    | 4,500                       |

| Powell Co Schools FY 2023-24 Budget<br>Fund 22 Projected Expenditures-District Activity Fund |      |                              |              |                     |                      |                          |                             |
|----------------------------------------------------------------------------------------------|------|------------------------------|--------------|---------------------|----------------------|--------------------------|-----------------------------|
| D                                                                                            | CT   | ACCOUNT DESCRIPTION          | 2022 Actuals | 2023 Working Budget | FY 2024 Draft Budget | FY 2024 Tentative Budget | Variance 2024 DB vs 2024 TB |
| 22                                                                                           | 0610 | GENERAL SUPPLIES             |              | -                   | -                    | 1,000                    | 1,000                       |
| 22                                                                                           | 0641 | LIBRARY BOOKS                | -            | -                   | -                    | 3,500                    | 3,500                       |
|                                                                                              |      | Total Projected Expenditures | -            | -                   | -                    | 4,500                    | 4,500                       |

*Powell Co Schools FY 2023-24 Budget*

*Fund 25 Projected Revenues-School Activity Fund*

| PO | CT   | ACCOUNT DESCRIPTION           | 2022 Actuals | 2023 Working Budget | FY 2024 Draft Budget | FY 2024 Tentative Budget | Variance 2024 DB vs 2024 TB |
|----|------|-------------------------------|--------------|---------------------|----------------------|--------------------------|-----------------------------|
| 25 | 1510 | INTEREST ON INVESTMENTS       | 11,786       | -                   | -                    | 11,786                   | 11,786                      |
| 25 | 1710 | ADMISSIONS                    | 101,881      |                     |                      | 101,881                  | 101,881                     |
| 25 | 1730 | CLUB & OTHER DUES             | 37,864       |                     |                      | 37,864                   | 37,864                      |
| 25 | 1740 | STUDENT FEES                  | 14,734       |                     |                      | 14,734                   | 14,734                      |
| 25 | 1750 | DONATIONS                     | 72,160       |                     |                      | 72,160                   | 72,160                      |
| 25 | 1760 | BOARD                         | 2,124        |                     |                      | 2,124                    | 2,124                       |
| 25 | 1790 | OTHER STUDENT ACTIVITY INCOME | 322,097      |                     |                      | 322,097                  | 322,097                     |
|    |      | Total Projected Revenues      | 562,647      | -                   | -                    | 562,647                  | 562,647                     |

*Powell Co Schools FY 2023-24 Budget*

*Fund 25 Projected Expenditures-School Activity Fund*

| PO | CT   | ACCOUNT DESCRIPTION          | 2022 Actuals | 2023 Working Budget | FY 2024 Draft Budget | FY 2024 Tentative Budget | Variance 2024 DB vs 2024 TB |
|----|------|------------------------------|--------------|---------------------|----------------------|--------------------------|-----------------------------|
| 25 | 0349 | OTHER PROFESSIONAL SERVICES  | 106,745      |                     |                      | 106,745                  | 106,745                     |
| 25 | 0610 | GENERAL SUPPLIES             | 268,199      |                     |                      | 268,199                  | 268,199                     |
| 25 | 0616 | FOOD NON INSTR NON FOOD SVCS | 53,371       |                     |                      | 53,371                   | 53,371                      |
| 25 | 0650 | SUPPLIES/TECHNOLOGY RELATED  | 44           |                     |                      | 44                       | 44                          |
| 25 | 0673 | FEES/REGISTRATION            | 2,634        |                     |                      | 2,634                    | 2,634                       |
| 25 | 0674 | AWARDS                       | 6,105        |                     |                      | 6,105                    | 6,105                       |
| 25 | 0675 | ORGANIZATION SUPPLIES        | 51,157       |                     |                      | 51,157                   | 51,157                      |
| 25 | 0697 | OTHER SUPPLIES AND MATERIALS | -            |                     |                      | 34,292                   | 34,292                      |
| 25 | 0894 | INSTRUCTIONAL FIELD TRIPS    | 14,292       |                     |                      | 14,292                   | 14,292                      |
| 25 | 0895 | OTHER STUDENT TRAVEL         | 6,486        |                     |                      | 6,486                    | 6,486                       |
| 25 | 0898 | EXTRA-CURRICULAR FIELD TRIPS | 19,322       |                     |                      | 19,322                   | 19,322                      |
| 25 |      |                              |              |                     |                      |                          | -                           |
|    |      | Total Projected Expenditures | 528,355      |                     |                      | 562,647                  | 562,647                     |

| Powell Co Schools FY 2023-24 Budget<br>Fund 310 Projected Revenues-Capital Outlay |       |                          |              |                     |                      |                          |                             |
|-----------------------------------------------------------------------------------|-------|--------------------------|--------------|---------------------|----------------------|--------------------------|-----------------------------|
| PO                                                                                | CT    | ACCOUNT DESCRIPTION      | 2022 Actuals | 2023 Working Budget | FY 2024 Draft Budget | FY 2024 Tentative Budget | Variance 2024 DB vs 2024 TB |
| 310                                                                               | 0999R | BEG BALANCE RESTRICTED   | -            | 202,294             | 202,294              | -                        | (202,294)                   |
| 310                                                                               | 0999U | BEG BALANCE UNASSIGNED   | 210,158      | -                   | -                    | -                        | -                           |
| 310                                                                               | 1510  | INTEREST ON INVESTMENTS  | 134          | -                   | -                    | -                        | -                           |
| 310                                                                               | 3200  | RESTRICTED STATE REVENUE | 202,160      | 202,160             | 202,160              | 195,800                  | (6,360)                     |
|                                                                                   |       | Total Projected Revenues | 412,452      | 404,454             | 404,454              | 195,800                  | (208,654)                   |

| Powell Co Schools FY 2023-24 Budget<br>Fund 310 Projected Expenditures-Capital Outlay |      |                              |              |                     |                      |                          |                             |
|---------------------------------------------------------------------------------------|------|------------------------------|--------------|---------------------|----------------------|--------------------------|-----------------------------|
| PO                                                                                    | CT   | ACCOUNT DESCRIPTION          | 2022 Actuals | 2023 Working Budget | FY 2024 Draft Budget | FY 2024 Tentative Budget | Variance 2024 DB vs 2024 TB |
| 310                                                                                   | 0344 | FINANCIAL SERVICES           | -            | 404,454             | 404,454              | 195,800                  | (208,654)                   |
| 310                                                                                   | 0910 | FUND TRANSFER OUT            | 210,158      | -                   | -                    | -                        | -                           |
|                                                                                       |      | Total Projected Expenditures | 210,158      | 404,454             | 404,454              | 195,800                  | (208,654)                   |

| Powell Co Schools FY 2023-24 Budget<br>Fund 320 Projected Revenues-Building Fund |       |                          |              |                     |                      |                          |                             |
|----------------------------------------------------------------------------------|-------|--------------------------|--------------|---------------------|----------------------|--------------------------|-----------------------------|
| PO                                                                               | CT    | ACCOUNT DESCRIPTION      | 2022 Actuals | 2023 Working Budget | FY 2024 Draft Budget | FY 2024 Tentative Budget | Variance 2024 DB vs 2024 TB |
| 320                                                                              | 0999R | BEG BALANCE RESTRICTED   | -            | 606,269             | 606,269              | -                        | (606,269)                   |
| 320                                                                              | 0999U | BEG BALANCE UNASSIGNED   | 717,265      | -                   | -                    | -                        | -                           |
| 320                                                                              | 1111  | GENERAL PROPERTY TAX     | 774,432      | 801,294             | 801,294              | 817,320                  | 16,026                      |
| 320                                                                              | 1510  | INTEREST ON INVESTMENTS  | 457          | -                   | -                    | -                        | -                           |
| 320                                                                              | 3200  | RESTRICTED STATE REVENUE | 673,346      | 1,252,650           | 1,252,650            | 1,172,008                | (80,642)                    |
|                                                                                  |       | Total Projected Revenues | 2,165,500    | 2,660,213           | 2,660,213            | 1,989,328                | (670,885)                   |

| Powell Co Schools FY 2023-24 Budget<br>Fund 320 Projected Expenditures-Building Fund |      |                              |              |                     |                      |                          |                             |
|--------------------------------------------------------------------------------------|------|------------------------------|--------------|---------------------|----------------------|--------------------------|-----------------------------|
| PO                                                                                   | CT   | ACCOUNT DESCRIPTION          | 2022 Actuals | 2023 Working Budget | FY 2024 Draft Budget | FY 2024 Tentative Budget | Variance 2024 DB vs 2024 TB |
| 320                                                                                  | 0344 | FINANCIAL SERVICES           | -            | 2,055,297           | 2,055,297            | 1,382,089                | (673,208)                   |
| 320                                                                                  | 0910 | FUND TRANSFER OUT            | 721,229      | -                   | -                    | -                        | -                           |
| 320                                                                                  | 0914 | FOR DEBT SERVICE             | 838,003      | 604,916             | 604,916              | 607,239                  | 2,323                       |
|                                                                                      |      | Total Projected Expenditures | 1,559,231    | 2,660,213           | 2,660,213            | 1,989,328                | (670,885)                   |

*Powell Co Schools FY 2023-24 Budget*  
*Fund 360 Projected Revenues-Construction Fund*

| PO  | CT   | ACCOUNT DESCRIPTION      | 2022 Actuals | 2023 Working Budget | FY 2024 Draft Budget | FY 2024 Tentative Budget | Variance 2024 DB vs 2024 TB |
|-----|------|--------------------------|--------------|---------------------|----------------------|--------------------------|-----------------------------|
| 360 | 1510 | INTEREST ON INVESTMENTS  | 7            | -                   | -                    |                          | -                           |
| 360 | 5110 | BOND PRINCIPAL PROCEEDS  | -            | 15,928,500          | 15,928,500           | 27,390,000               | 11,461,500                  |
| 360 | 5210 | FUND TRANSFER            | 3,131,983    | 2,200,597           | 2,200,597            | 5,122,465                | 2,921,868                   |
|     |      | Total Projected Revenues | 3,131,990    | 18,129,097          | 18,129,097           | 32,512,465               | 14,383,368                  |
|     |      |                          |              |                     |                      |                          | -                           |

*Powell Co Schools FY 2023-24 Budget*  
*Fund 360 Projected Expenditures-Construction Fund*

| PO  | CT   | ACCOUNT DESCRIPTION            | 2022 Actuals | 2023 Working Budget | FY 2024 Draft Budget | FY 2024 Tentative Budget | Variance 2024 DB vs 2024 TB |
|-----|------|--------------------------------|--------------|---------------------|----------------------|--------------------------|-----------------------------|
| 360 | 0346 | ARCHECTUR & ENGINEERING SVCS   | 870,322      | 779,539             | 779,539              | 1,440,782                | 661,243                     |
| 360 | 0349 | OTHER PROFESSIONAL SERVICES    | 106,822      | 459,016             | 459,016              | 721,432                  | 262,416                     |
| 360 | 0450 | CONSTRUCTION SERVICES          | 392,275      | 15,145,307          | 15,145,307           | 27,373,200               | 12,227,893                  |
| 360 | 0549 | OTHER ADVERTISING              | 187          | 1,200               | 1,200                | 15,000                   | 13,800                      |
| 360 | 0559 | OTHER PRINTING                 | -            | 3,000               | 3,000                | -                        | (3,000)                     |
| 360 | 0650 | SUPPLIES/TECHNOLOGY RELATED    | -            | 50,000              | 50,000               | 150,000                  | 100,000                     |
| 360 | 0695 | FURNITURE AND FIXTURES SUPPLIE | 1,434        | 13,500              | 13,500               | 550,000                  | 536,500                     |
| 360 | 0734 | TECH-RELATED HARDWARE          | -            | 115,000             | 115,000              | 215,000                  | 100,000                     |
| 360 | 0833 | AMRT BND ISS & OTH DBT-REL CST | -            | 324,300             | 324,300              | 410,850                  | 86,550                      |
| 360 | 0834 | AMRT OF PRIN & DISC ISS BNDS   | -            | 110,549             | 110,549              | 164,841                  | 54,292                      |
| 360 | 0840 | CONTINGENCY                    | -            | 759,539             | 759,539              | 1,371,360                | 611,821                     |
| 360 | 0899 | OTHER MISCELLANEOUS            | 40,155       | 145,596             | 145,596              | 100,000                  | (45,596)                    |
| 360 | 0910 | FUND TRANSFER OUT              | 222,550      | 222,550             | 222,550              | -                        | (222,550)                   |
|     |      | Total Projected Expenditures   | 1,633,746    | 18,129,097          | 18,129,097           | 32,512,465               | 14,383,368                  |

| Powell Co Schools FY 2023-24 Budget<br>Fund 400 Projected Revenues-Debt Service |      |                            |              |                     |                      |                          |                             |
|---------------------------------------------------------------------------------|------|----------------------------|--------------|---------------------|----------------------|--------------------------|-----------------------------|
| PO                                                                              | CT   | ACCOUNT DESCRIPTION        | 2022 Actuals | 2023 Working Budget | FY 2024 Draft Budget | FY 2024 Tentative Budget | Variance 2024 DB vs 2024 TB |
| 400                                                                             | 3900 | REV FOR ON BEHALF PAYMENTS | 498,191      | 451,821             | 451,821              | 448,995                  | (2,826)                     |
| 400                                                                             | 5210 | FUND TRANSFER              | 838,003      | 604,916             | 604,916              | 607,239                  | 2,323                       |
|                                                                                 |      | Total Projected Revenues   | 1,336,194    | 1,056,737           | 1,056,737            | 1,056,234                | (503)                       |

| Powell Co Schools FY 2023-24 Budget<br>Fund 400 Projected Expenditures-Debt Service |      |                              |              |                     |                      |                          |                             |
|-------------------------------------------------------------------------------------|------|------------------------------|--------------|---------------------|----------------------|--------------------------|-----------------------------|
| PO                                                                                  | CT   | ACCOUNT DESCRIPTION          | 2022 Actuals | 2023 Working Budget | FY 2024 Draft Budget | FY 2024 Tentative Budget | Variance 2024 DB vs 2024 TB |
| 400                                                                                 | 0344 | FINANCIAL SERVICES           | -            | 500                 | 500                  | 0                        | (500)                       |
| 400                                                                                 | 0831 | REDEMPTION OF PRINCIPAL      | 1,085,000    | 821,773             | 821,773              | 889,255                  | 67,482                      |
| 400                                                                                 | 0832 | INTEREST                     | 251,194      | 234,464             | 234,464              | 166,979                  | (67,485)                    |
|                                                                                     |      | Total Projected Expenditures | 1,336,194    | 1,056,737           | 1,056,737            | 1,056,234                | (503)                       |

| Powell Co Schools FY 2023-24 Budget<br>Fund 51 Projected Revenues-Food Service |       |                                |              |                     |                      |                          |                             |
|--------------------------------------------------------------------------------|-------|--------------------------------|--------------|---------------------|----------------------|--------------------------|-----------------------------|
| PO                                                                             | CT    | ACCOUNT DESCRIPTION            | 2022 Actuals | 2023 Working Budget | FY 2024 Draft Budget | FY 2024 Tentative Budget | Variance 2024 DB vs 2024 TB |
| 51                                                                             | 0999R | BEG BALANCE RESTRICTED         | 338,589      | 592,594             | 592,594              | 592,593                  | (1)                         |
| 51                                                                             | 1510  | INTEREST ON INVESTMENTS        | 378          | 3,000               | 3,000                | 3,000                    | -                           |
| 51                                                                             | 1611  | REIMBURSABLE SCHOOL LUNCH PROG | -            | 135,000             | 135,000              | 135,000                  | -                           |
| 51                                                                             | 1624  | NON-REIMBURSBLE A LA CARTE PRG | 74,509       | 50,000              | 50,000               | 50,000                   | -                           |
| 51                                                                             | 1990  | MISC REVENUE                   | 2,132        | 2,000               | 2,000                | 2,000                    | -                           |
| 51                                                                             | 3200  | RESTRICTED STATE REVENUE       | 12,380       | 15,000              | 15,000               | 15,000                   | -                           |
| 51                                                                             | 3900  | REV FOR ON BEHALF PAYMENTS     | 207,480      | 100,000             | 100,000              | 100,000                  | -                           |
| 51                                                                             | 4500  | RESTRICTED FED THRU STATE      | 1,460,320    | 1,400,000           | 1,400,000            | 1,400,000                | -                           |
| 51                                                                             | 4950  | CHILD NUTR PRG DONATED COMMOD  | 120,453      | 100,000             | 100,000              | 100,000                  | -                           |
| 51                                                                             | 5210  | FUND TRANSFER                  | 140,005      | -                   | -                    | -                        | -                           |
|                                                                                |       | Total Projected Revenues       | 2,356,246    | 2,397,594           | 2,397,594            | 2,397,593                | (1)                         |

| Powell Co Schools FY 2023-24 Budget<br>Fund 51 Projected Expenditures-Food Service |      |                                |              |                     |                      |                          |                             |
|------------------------------------------------------------------------------------|------|--------------------------------|--------------|---------------------|----------------------|--------------------------|-----------------------------|
| PO                                                                                 | CT   | ACCOUNT DESCRIPTION            | 2022 Actuals | 2023 Working Budget | FY 2024 Draft Budget | FY 2024 Tentative Budget | Variance 2024 DB vs 2024 TB |
| 51                                                                                 | 0110 | CERTIFIED PERMANENT SALARY     | 63,125       | 55957               | 55957                | 48,817                   | (7,140)                     |
| 51                                                                                 | 0111 | EXTENDED DAY SALARY            | -            | 0                   | 0                    | 14,513                   | 14,513                      |
| 51                                                                                 | 0112 | EXTRA SERVICE                  | 7,667        | 8000                | 8000                 | 8,550                    | 550                         |
| 51                                                                                 | 0130 | CLASSIFIED REGULAR SALARY      | 331,948      | 311496              | 311496               | 388,179                  | 76,683                      |
| 51                                                                                 | 0131 | CLASSIFIED EXTRA SERVICE       | 2,980        | 5000                | 5000                 | 0                        | (5,000)                     |
| 51                                                                                 | 0150 | CLASSIFIED SUBSTITUTE SALARY   | 12,183       | 34500               | 34500                | 35,000                   | 500                         |
| 51                                                                                 | 0221 | EMPLOYER FICA CONTRIBUTION     | 20,299       | 21423               | 21423                | 24,067                   | 2,644                       |
| 51                                                                                 | 0222 | EMPLOYER MEDICARE CONTRIBUTION | 5,762        | 5854                | 5854                 | 5,629                    | (225)                       |
| 51                                                                                 | 0231 | KTRS EMPLOYER CONTRIBUTION     | 2,134        | 1824                | 1824                 | 2,156                    | 332                         |
| 51                                                                                 | 0232 | CERS EMPLOYER CONTRIBUTION     | 93,083       | 98136               | 98136                | 90,661                   | (7,475)                     |
| 51                                                                                 | 0253 | KSBA UNEMPLOYMENT INSURANCE    | 1,719        | 772                 | 772                  | 3,882                    | 3,110                       |
| 51                                                                                 | 0260 | WORKMENS COMPENSATION          | 8,219        | 8026                | 8026                 | 8,385                    | 359                         |
| 51                                                                                 | 0280 | ON-BEHALF PAYMENTS             | 207,480      | 100000              | 100000               | 100,000                  | -                           |
| 51                                                                                 | 0338 | REGISTRATION FEES              | 400          | 2,389               | 2,389                | 2,389                    | -                           |
| 51                                                                                 | 0342 | AUDITING SERVICES              | -            | 1,750               | 1,750                | 1,750                    | -                           |
| 51                                                                                 | 0349 | OTHER PROFESSIONAL SERVICES    | 20,003       | 25,882              | 25,882               | 25,882                   | -                           |
| 51                                                                                 | 0433 | EQUIPMENT REPAIR & MAINT       | 3,214        | 25,531              | 25,531               | 25,531                   | -                           |
| 51                                                                                 | 0435 | VEHICLE REPAIR & MAINT         | -            | 5,498               | 5,498                | 5,498                    | -                           |

|    |       |                               |           |           |           |           |          |
|----|-------|-------------------------------|-----------|-----------|-----------|-----------|----------|
| 51 | 0439  | OTHER REPAIRS AND MAINTENANCE | 900       | 16,500    | 16,500    | 16,500    | -        |
| 51 | 0531  | POSTAGE & PO BOX RENT         | -         | 1,350     | 1,350     | 1,350     | -        |
| 51 | 0580  | TRAVEL                        | 1,164     | 8,121     | 8,121     | 8,121     | -        |
| 51 | 0610  | GENERAL SUPPLIES              | 68,736    | 225,661   | 225,661   | 146,810   | (78,851) |
| 51 | 0626  | GASOLINE                      | -         | 150       | 150       | 150       | -        |
| 51 | 0630  | FOOD                          | 747,672   | 865,222   | 865,222   | 865,222   | -        |
| 51 | 0630N | Non-Program Food Costs        | 25,777    | 38,325    | 38,325    | 38,325    | -        |
| 51 | 0635  | MILK                          | 80,180    | 106,242   | 106,242   | 106,242   | -        |
| 51 | 0650  | SUPPLIES/TECHNOLOGY RELATED   | -         | 7,207     | 7,207     | 7,207     | -        |
| 51 | 0694  | EQUIPMENT SUPPLIES            | -         | 5,242     | 5,242     | 5,242     | -        |
| 51 | 0697  | OTHER SUPPLIES & MATERIALS    | 2,487     | 356,836   | 356,836   | 356,836   | -        |
| 51 | 0733  | FURNITURE & FIXTURES          | -         | 1,500     | 1,500     | 1,500     | -        |
| 51 | 0810  | DUES & FEES                   | 4,000     | 3,200     | 3,200     | 3,200     | -        |
| 51 | 0893  | UNIFORMS                      | 355       | -         | -         | -         | -        |
| 51 | 0913  | INDIRECT COSTS                | 52,166    | 50,000    | 50,000    | 50,000    | -        |
|    |       | Total Pojected Expenditures   | 1,763,652 | 2,397,594 | 2,397,594 | 2,397,593 | (1)      |







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