

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

| D | CT    | ACCOUNT DESCRIPTION            | 2022 Actuals | 2023 Actuals | FY 2024 Draft Budget | FY 2024 Tentative Budget | FY 2024 Working Budget | Variance 2024 TB vs 2024 WB |
|---|-------|--------------------------------|--------------|--------------|----------------------|--------------------------|------------------------|-----------------------------|
| 1 | 0999C | BEGINNING BALANCE COMMITTED    | 128,020      | 81,573       | 64,300               | 68,115                   | 60,453                 | (7,662)                     |
| 1 | 0999U | BEGINNING BALANCE UNASSIGNED   | 445,373      | 2,077,539    | 1,663,091            | 1,524,694                | 2,524,621              | 999,927                     |
| 1 | 1111  | GENERAL PROPERTY TAX           | 2,166,572    | 1,863,970    | 1,897,446            | 1,897,446                | 1,933,319              | 35,873                      |
| 1 | 1113  | PSC PROPERTY TAX               | 1,245,920    | 991,411      | 831,399              | 831,399                  | 811,215                | (20,184)                    |
| 1 | 1115  | DELINQUENT PROPERTY TAX        | 71,109       | 70,399       | 60,000               | 60,000                   | 60,000                 | -                           |
| 1 | 1117  | MOTOR VEHICLE TAX              | 491,765      | 426,534      | 408,485              | 408,485                  | 430,046                | 21,560                      |
| 1 | 1118  | UNMINED MINERALS TAX           | 603          | 4,403        | 3,000                | 3,000                    | 45,000                 | 42,000                      |
| 1 | 1121  | UTILITIES TAX                  | 721,900      | 786,295      | 650,000              | 650,000                  | 700,000                | 50,000                      |
| 1 | 1191  | OMITTED PROPERTY TAX           | 6,139        | 14,994       | 5,000                | 5,000                    | 10,000                 | 5,000                       |
| 1 | 1442  | TRANSPORT FRM FISCAL COURT     | 13,584       | 14,444       | 12,000               | 12,000                   | 12,000                 | -                           |
| 1 | 1510  | INTEREST ON INVESTMENTS        | 19,196       | 37,836       | 30,000               | 30,000                   | 120,000                | 90,000                      |
| 1 | 1911  | BUILDING RENTAL                | 6,730        | 6,210        | 6,210                | 6,210                    | 6,210                  | -                           |
| 1 | 1990  | MISCELLANEOUS REVENUE          | 249,450      | 244,324      | 100,000              | 235,000                  | 235,000                | -                           |
| 1 | 3111  | SEEK PROGRAM                   | 10,200,961   | 10,569,087   | 9,895,725            | 10,549,249               | 10,478,112             | (71,137)                    |
| 1 | 3122  | VOCATIONAL TRANSPORTATION      |              | 23,002       |                      |                          |                        |                             |
| 1 | 3129  | KSB/KSD TRANSPORTATION REIMB   |              | 11,521       |                      |                          |                        |                             |
| 1 | 3130  | NATIONAL BD CERT REIMB         | 5,324        | 5,750        | 6,000                | 6,000                    | 3,000                  | (3,000)                     |
| 1 | 3132  | MISC STATE REIMB (SPEECH PATH) |              | 6,000        |                      |                          |                        | -                           |
| 1 | 3900  | REV FOR ON BEHALF PAYMENTS     | 5,422,857    | 6,374,373    | 5,460,000            | 5,460,000                | 5,460,000              | -                           |
| 1 | 4810  | MEDICAID REIM FROM FEDERAL     | 299,427      | 397,475      | 275,000              | 275,000                  | 300,000                | 25,000                      |
| 1 | 5210  | FUND TRANSFER                  | 282,203      | 59,591       | 60,000               | -                        | -                      | -                           |
| 1 | 5220  | INDIRECT COSTS TRANSFER        | 52,166       | 51,305       | 52,000               | 50,000                   | 50,000                 | -                           |
|   |       | Total Projected Revenues       | 21,829,300   | 24,118,036   | 21,479,656           | 22,071,598               | 23,238,975             | 1,167,377                   |

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

| D | CT   | ACCOUNT DESCRIPTION            | 2022 Actuals | 2023 Actuals | FY 2024 Draft Budget | FY 2024 Tentative Budget | FY 2024 Working Budget | Variance 2024 TB vs 2024 WB |
|---|------|--------------------------------|--------------|--------------|----------------------|--------------------------|------------------------|-----------------------------|
| 1 | 0110 | CERTIFIED PERMANENT SALARY     | 7,600,263    | 7,342,036    | 7,486,620            | 7,736,139                | 7,550,000              | (186,139)                   |
| 1 | 0111 | EXTENDED DAY                   | 313,151      | 307,318      | 319,614              | 324,631                  | 330,000                | 5,369                       |
| 1 | 0112 | EXTRA SERVICE                  | 215,467      | 149,219      | 174,869              | 216,830                  | 240,000                | 23,170                      |
| 1 | 0113 | OTHER CERTIFIED SALARY         | 13,423       | 46,693       | 9,503                | 40,000                   | 25,000                 | (15,000)                    |
| 1 | 0114 | NATIONAL TEACHERS CERIFICATION | 13,833       | 11,750       | 12,000               | 6,000                    | 3,000                  | (3,000)                     |

|   |      |                                |           |           |           |           |           |          |
|---|------|--------------------------------|-----------|-----------|-----------|-----------|-----------|----------|
| 1 | 0116 | SPEECH LANGUAGE PATH PAY CERT  | -         | 4,583     | 4,000     | 8,000     | 8,000     | -        |
| 1 | 0120 | CERTIFIED SUBSTITUTE SALARY    | 85,506    | 286,667   | 175,000   | 200,000   | 300,000   | 100,000  |
| 1 | 0130 | CLASSIFIED REGULAR SALARY      | 2,103,123 | 2,119,312 | 2,105,992 | 2,338,338 | 2,300,000 | (38,338) |
| 1 | 0131 | CLASSIFIED EXTRA SERVICE       | 94,304    | 153,821   | 2,500     | 60,000    | 60,000    | -        |
| 1 | 0133 | SPEECH LANGUAGE PATH PAY CL    | 0         | 1416.61   | 2,000     | 4,000     | 4,000     | -        |
| 1 | 0140 | CLASSIFIED OVERTIME SALARY     | 2,652     | 8,147     | 10,000    | 10,000    | 25,000    | 15,000   |
| 1 | 0150 | CLASSIFIED SUBSTITUTE SALARY   | 83,785    | 76,003    | 98,600    | 85,000    | 85,000    | -        |
| 1 | 0160 | CLASSIFIED/LICENSED SALARY     | 101,873   | 97,432    | 100,341   | 100,341   | 160,000   | 59,659   |
| 1 | 0170 | BOARD PAID ATHLETICS           | 72,765    | 96,473    | 118,550   | 118,550   | 98,000    | (20,550) |
| 1 | 0190 | BOARD PER DIEM                 | 17,550    | 13,200    | 750       | 10,500    | 13,500    | 3,000    |
| 1 | 0212 | GROUP HEALTH INSURANCE         |           | 1,236     |           |           |           |          |
| 1 | 0214 | GROUP DENTAL INSURANCE         |           | 162       |           |           |           |          |
| 1 | 0219 | OTHER INSURANCE                |           | 366       |           |           |           |          |
| 1 | 0221 | EMPLOYER FICA CONTRIBUTION     | 145,124   | 141,509   | 188,883   | 141,764   | 150,000   | 8,236    |
| 1 | 0222 | EMPLOYER MEDICARE CONTRIBUTION | 148,065   | 147,754   | 159,087   | 154,212   | 154,000   | (212)    |
| 1 | 0231 | KTRS EMPLOYER CONTRIBUTION     | 250,282   | 331,139   | 247,339   | 248,688   | 275,000   | 26,312   |
| 1 | 0232 | CERS EMPLOYER CONTRIBUTION     | 653,090   | 636,989   | 636,143   | 527,314   | 550,000   | 22,686   |
| 1 | 0253 | KSBA UNEMPLOYMENT INSURANCE    | 19,746    | 21,157    | 109,715   | 106,353   | 30,000    | (76,353) |
| 1 | 0260 | WORKMENS COMPENSATION          | 65,894    | 59,142    | 29,623    | 55,859    | 60,000    | 4,141    |
| 1 | 0280 | ON-BEHALF PAYMENTS             | 5,331,201 | 6,374,373 | 5,400,000 | 5,400,000 | 5,400,000 | -        |
| 1 | 0291 | ACCRUED SICK LEAVE PAID        | 64,401    | 61,581    | 75,000    | 75,000    | 90,000    | 15,000   |
| 1 | 0298 | OTHER EMPLOYER PAID BENEFITS   | 8,185     | 579       | 8,200     | 8,200     | 8,200     | -        |
| 1 | 0311 | TAX COLLECTION FEES            |           | 137,167   | 138,000   | 138,000   | 138,000   | -        |
| 1 | 0338 | REGISTRATION FEES              | 14,879    | 15,024    | 13,000    | 15,000    | 16,000    | 1,000    |
| 1 | 0339 | OTHER TRAINING & DEVELOPMENT S | 25        | -         | 25        | 25        | 25        | -        |
| 1 | 0341 | DRUG TESTING                   | 2,124     | 5,150     | 7,000     | 7,000     | 7,000     | -        |
| 1 | 0342 | AUDITING SERVICES              | -         | 16,200    | 16,400    | 16,400    | 16,400    | -        |
| 1 | 0343 | LEGAL SERVICES                 | 16,650    | 9,983     | 12,000    | 12,000    | 12,000    | -        |
| 1 | 0345 | MEDICAL SERVICES               | 3,115     | 2,565     | 3,000     | 3,000     | 3,000     | -        |
| 1 | 0346 | ARCHITECT & ENGINEERING SVCS   | 12,485    | -         | -         | -         | 5,000     | 5,000    |
| 1 | 0347 | SECURITY SERVICES              | 1,800     | 39,288    | 40,000    | 40,000    | 40,000    | -        |
| 1 | 0349 | OTHER PROFESSIONAL SERVICES    | 160,476   | 283,793   | 250,000   | 250,000   | 300,000   | 50,000   |
| 1 | 0411 | WATER/SEWAGE                   | 77,416    | 98,737    | 75,000    | 80,000    | 100,000   | 20,000   |
| 1 | 0421 | SANITATION SERVICE             | 40,217    | 43,246    | 43,500    | 43,500    | 43,500    | -        |
| 1 | 0425 | PEST CONTROL SERVICES          | 10,270    | 9,020     | 10,000    | 10,000    | 10,000    | -        |
| 1 | 0431 | NON-TECH-RELATED REPRS & MAINT | 13,617    | 25,734    | 25,000    | 25,000    | 30,000    | 5,000    |
| 1 | 0432 | TECH-RELATED REPS & MAINT      | -         | -         | 1,350     | 1,350     | 1,350     | -        |
| 1 | 0433 | EQUIPMENT REPAIR & MAINT       | 352       | -         | 5,000     | 5,000     | 5,000     | -        |

|   |      |                                  |         |         |         |         |           |          |
|---|------|----------------------------------|---------|---------|---------|---------|-----------|----------|
| 1 | 0434 | BUILDING REPAIRS & MAINT         | -       | 2,552   | 45,000  | 45,000  | 1,000,000 | 955,000  |
| 1 | 0435 | VEHICLE REPAIR & MAINT           | 1,169   | 804     | 1,500   | 1,500   | 2,000     | 500      |
| 1 | 0437 | PLUMBING REPAIRS & MAINTENANCE   | 2,850   | 3,971   | 8,000   | 8,000   | 8,000     | -        |
| 1 | 0438 | ROOF REPAIRS & MAINTENANCE       | -       | -       | 20,000  | 20,000  | 20,000    | -        |
| 1 | 0439 | OTHER REPAIRS AND MAINTENANCE    | 38,600  | 29,223  | 30,000  | 30,000  | 35,000    | 5,000    |
| 1 | 0441 | LAND & BUILDING RENT             | 8,000   | 8,000   | 8,000   | 8,000   | 8,000     | -        |
| 1 | 0442 | EQUIPMENT & VEHICLE RENT         | -       | 1,094   | 2,500   | 2,500   | 2,500     | -        |
| 1 | 0444 | COPIER RENTAL                    | 6,582   | 2,780   | 7,000   | 7,000   | 7,000     | -        |
| 1 | 0491 | ASPHALT RESURFACING/STRIPPING    | -       | 72,382  | 28,000  | 28,000  | 50,000    | 22,000   |
| 1 | 0521 | PUPIL TRANSPORTATION INSURANCE   | -       | 48,591  | 49,563  | 49,563  | 46,455    | (3,108)  |
| 1 | 0522 | PROPERTY INSURANCE               | -       | 92,545  | 94,396  | 94,396  | 106,206   | 11,810   |
| 1 | 0523 | FIDELITY BOND                    | 412     | 412     | 500     | 500     | 500       | -        |
| 1 | 0524 | FLEET INSURANCE                  | -       | 9,035   | 12,000  | 12,000  | 17,180    | 5,180    |
| 1 | 0525 | GENERAL LIABILITY INSURANCE      | -       | 13,289  | 13,555  | 13,555  | 14,646    | 1,091    |
| 1 | 0526 | LEGAL LIABILITY INS              | -       | 3,702   | 3,776   | 3,776   | 6,254     | 2,478    |
| 1 | 0527 | STUDENT LIABILITY INSURANCE      | 55,598  | 52,947  | 54,000  | 54,000  | 52,668    | (1,332)  |
| 1 | 0529 | OTHER INSURANCE                  | 24,525  | 36,610  | 65,595  | 65,595  | 40,478    | (25,117) |
| 1 | 0531 | POSTAGE & PO BOX RENT            | 3,126   | 4,836   | 3,600   | 4,500   | 4,500     | -        |
| 1 | 0532 | TELEPHONE                        | -       | 25,903  | 22,000  | 22,000  | 28,000    | 6,000    |
| 1 | 0533 | ON-LINE NETWORK (on-behalfs)     | 102,681 | 5,919   | 66,600  | 66,600  | 7,000     | (59,600) |
| 1 | 0534 | CELL PHONE SERVICES              | 1,633   | 1,424   | 1,500   | 1,500   | 1,500     | -        |
| 1 | 0536 | RADIO SERVICES                   | 16,510  | 10,750  | 20,000  | 20,000  | 20,000    | -        |
| 1 | 0542 | NEWSPAPER ADVERTISING            | 489     | 189     | 2,000   | 2,000   | 2,000     | -        |
| 1 | 0559 | OTHER PRINTING                   | 5,207   | 6,127   | 3,500   | 5,000   | 7,000     | 2,000    |
| 1 | 0580 | TRAVEL                           | 10,510  | 19,009  | 15,000  | 15,000  | 20,000    | 5,000    |
| 1 | 0610 | GENERAL SUPPLIES                 | 149,210 | 192,398 | 160,000 | 160,000 | 200,000   | 40,000   |
| 1 | 0616 | FOOD NON INSTR NON FOOD SVC      | -       | 563     | 3,000   | 3,000   | 4,000     | 1,000    |
| 1 | 0617 | FOOD INSTR NON FOOD FOOD SERVICE | -       | -       | 1,000   | 1,000   | 500       | (500)    |
| 1 | 0621 | NATURAL GAS                      | 98,224  | 117,314 | 110,000 | 125,000 | 125,000   | -        |
| 1 | 0622 | ELECTRICITY                      | 332,830 | 353,756 | 360,000 | 360,000 | 360,000   | -        |
| 1 | 0626 | GASOLINE                         | 27,582  | 22,700  | 30,000  | 30,000  | 40,000    | 10,000   |
| 1 | 0627 | DIESEL FUEL                      | 77,000  | 143,879 | 110,000 | 150,000 | 150,000   | -        |
| 1 | 0641 | LIBRARY BOOKS                    | -       | 209     |         |         |           | -        |
| 1 | 0642 | PERIODICALS & NEWSPAPERS         | 17      | -       | -       | -       | -         | -        |
| 1 | 0644 | TEXTBOOKS                        | 15,127  | 6,618   | 10,000  | 10,000  | 10,000    | -        |
| 1 | 0646 | TESTS                            | -       | 25,815  | 27,000  | 27,000  | 27,000    | -        |
| 1 | 0650 | SUPPLIES/TECHNOLOGY RELATED      | 28,755  | 68,850  | 60,000  | 60,000  | 5,000     | (55,000) |
| 1 | 0651 | TECH RELATED-DEVICES             | 718     | 2,195   | 5,000   | 5,000   | 10,000    | 5,000    |

|   |      |                                |            |            |            |            |            |           |
|---|------|--------------------------------|------------|------------|------------|------------|------------|-----------|
| 1 | 0653 | TECH SOFTWARE                  |            |            |            |            | 60,000     |           |
| 1 | 0661 | LUBRICANTS                     | 4,249      | 6,949      | 6,000      | 6,000      | 8,000      | 2,000     |
| 1 | 0662 | TIRES & LUBES                  | 24,455     | 3,808      | 10,000     | 10,000     | 10,000     | -         |
| 1 | 0663 | REPAIR PARTS                   | 14,691     | 104,865    | 75,000     | 80,000     | 90,000     | 10,000    |
| 1 | 0679 | OTHER STUDENT ACTIVITIES       | 61,945     | 65,707     | 75,000     | 75,000     | 75,000     | -         |
| 1 | 0692 | HEALTH SUPPLIES                | 8,450      | 7,235      | 8,500      | 8,500      | 8,500      | -         |
| 1 | 0693 | FLOORING SUPPLIES              | -          | 1,150      | 3,000      | 3,000      | 3,000      | -         |
| 1 | 0694 | EQUIPMENT SUPPLIES             | 1,794      | 6,050      | 2,000      | 6,000      | 6,000      | -         |
| 1 | 0695 | FURNITURE AND FIXTURES SUPPLIE | 1,700      | 633        | 2,000      | 2,000      | 22,000     | 20,000    |
|   | 0697 | OTHER SUPPLIES & MATERIALS     | 4,165      | 1,064      | 2,000      | 2,000      | 2,000      | -         |
| 1 | 0698 | LAWN & LANDSCAPING SUPPLIES    | -          | -          | 1,000      | 1,000      | 1,000      | -         |
| 1 | 0699 | TRANSPORTATION REIMBURSEMENT   | (8,344)    | (12,202)   |            |            |            | -         |
| 1 | 0733 | FURNITURE & FIXTURES           | 200        | 2,654      | -          | 2,500      | -          | (2,500)   |
| 1 | 0735 | TECH SOFTWARE                  | 13,674     | 22,194     | 23,000     | 23,000     | 23,000     | -         |
| 1 | 0739 | OTHER EQUIPMENT                | 911        | 16,447     | -          | 6,000      | 6,000      | -         |
| 1 | 0810 | DUES & FEES                    | 24,015     | 30,897     | 26,800     | 27,000     | 32,000     | 5,000     |
| 1 | 0838 | KISTA PRINCIPAL                | 264,724    | 280,376    | 285,320    | 285,320    | 285,320    | -         |
| 1 | 0839 | KISTA INTEREST                 | 107,797    | 103,101    | 97,502     | 95,028     | 95,028     | -         |
| 1 | 0840 | CONTINGENCY                    | -          | -          | 994,694    | 1,001,353  | 1,112,988  | 111,635   |
| 1 | 0893 | UNIFORMS                       | 3,291      | 5,008      | 6,800      | 6,800      | 6,800      | -         |
| 1 | 0899 | OTHER MISCELLANEOUS            | 67,103     | 4,305      | 1,500      | 1,500      | 5,000      | 3,500     |
| 1 | 0910 | FUND TRANSFERS OUT             | 42,453     | 42,454     | 45,000     | 45,150     | 45,000     | (150)     |
|   |      | SBDM ALLOCATION ADJUSTMENT     |            | 227,120    | 182,853    | 250,968    | 257,977    | 7,009     |
|   |      | Adj Per Munis                  |            |            | (748)      |            |            | -         |
|   |      | Total Projected Expenditures   | 19,401,736 | 21,480,754 | 21,414,409 | 22,071,098 | 23,238,975 | 1,167,877 |

Powell Co Schools FY 2023-24 Budget

Fund 2 Projected Revenues-Special Revenue/Grants

| PO | CT   | ACCOUNT DESCRIPTION               | 2022 Actuals | 2023 Actuals | FY 2024 Draft Budget | FY 2024 Tentative Budget | FY 2024 Working Budget | Variance 2024 TB vs 2024 WB |
|----|------|-----------------------------------|--------------|--------------|----------------------|--------------------------|------------------------|-----------------------------|
| 2  | 1510 | INTEREST ON INVESTMENTS           | 103          | 1,354        | 1                    | 0.70                     | 3,000.00               | 2,999.30                    |
| 2  | 1920 | CONTRIBUTIONS/DONATIONS           | 32,866       | 10,198       | -                    | -                        |                        | 0.00                        |
| 2  | 1990 | MISC REVENUE                      | 60           | -            | -                    | -                        | -                      | 0.00                        |
| 2  | 3200 | RESTRICTED STATE REVENUE          | 1,368,578    | 1,067,498    | 931,985              | 1,121,349                | 1,121,349              | 0.00                        |
| 2  | 4500 | RESTRICTED FED THRU STATE         | 7,603,665    | 7,237,624    | 2,445,225            | 2,492,814                | 2,492,814              | 0.00                        |
| 2  | 4700 | FEDERAL REV THRU INTERMEDIATE SRC |              | 17,779       |                      |                          | -                      |                             |
| 2  | 5210 | FUND TRANSFER                     | 42,453       | 49,925       | 45,150               | 45,150                   | 45,150                 | 0.00                        |

|   |      |                               |           |           |           |           |           |          |
|---|------|-------------------------------|-----------|-----------|-----------|-----------|-----------|----------|
| 2 | 5251 | FLEX FOCUS TRANSFER ESS       | 20,000    | 5,000     | (20,000)  | (5,000)   | (5,000)   | 0.00     |
| 2 | 5261 | FLEX FOCUS TRANSFER OPERATION | (20,000)  | (5,000)   | 20,000    | 5,000     | 5,000     | 0.00     |
|   |      | Total Projected Revenues      | 9,047,725 | 8,384,378 | 3,422,361 | 3,659,314 | 3,662,313 | 2,999.30 |

*Powell Co Schools FY 2023-24 Budget*

*Fund 2 Projected Expenditures*

| D | CT  | ACCOUNT DESCRIPTION          | 2022 Actuals | 2023 Actuals | FY 2024 Draft Budget | FY 2024 Tentative Budget | FY 2024 Working Budget | Variance<br>2024 TB vs<br>2024 WB |
|---|-----|------------------------------|--------------|--------------|----------------------|--------------------------|------------------------|-----------------------------------|
| 2 | Sal | Total Salary                 | 4,696,591    | 3,468,567    | 2,841,707            | 2,604,140                | 2,604,140              | 0                                 |
| 2 | Oth | Other Expenditures           | 5,061,788    | 4,915,812    | 580,654              | 1,055,174                | 1,058,173              | 2,999                             |
|   |     | Total Projected Expenditures | 9,758,380    | 8,384,378    | 3,422,361            | 3,659,314                | 3,662,313              | 3,000                             |

*Powell Co Schools FY 2023-24 Budget*

*Fund 22 Projected Revenues-District Activity Fund*

| D  | CT   | ACCOUNT DESCRIPTION           | 2022 Actuals | 2023 Actuals | FY 2024 Draft Budget | FY 2024 Tentative Budget | FY 2024 Working Budget | Variance<br>2024 TB vs<br>2024 WB |
|----|------|-------------------------------|--------------|--------------|----------------------|--------------------------|------------------------|-----------------------------------|
| 22 | 1790 | OTHER STUDENT ACTIVITY INCOME | -            | 8,165        | -                    | 4,500                    | 4,500                  | -                                 |
|    |      | Total Projected Revenues      | -            | 8,165        | -                    | 4,500                    | 4,500                  | -                                 |

*Powell Co Schools FY 2023-24 Budget*

*Fund 22 Projected Expenditures-District Activity Fund*

| D  | CT   | ACCOUNT DESCRIPTION          | 2022 Actuals | 2023 Actuals | FY 2024 Draft Budget | FY 2024 Tentative Budget | FY 2024 Working Budget | Variance<br>2024 TB vs<br>2024 WB |
|----|------|------------------------------|--------------|--------------|----------------------|--------------------------|------------------------|-----------------------------------|
| 22 | 0610 | GENERAL SUPPLIES             |              | 1,750        | -                    | 1,000                    | 1,000                  | -                                 |
| 22 | 0641 | LIBRARY BOOKS                | -            | 2,689        | -                    | 3,500                    | 3,500                  | -                                 |
| 22 | 0894 | INSTRUCTIONAL FIELD TRIPS    |              | 1,884        |                      |                          |                        |                                   |
|    |      | Total Projected Expenditures | -            | 6,322        | -                    | 4,500                    | 4,500                  | -                                 |

*Powell Co Schools FY 2023-24 Budget*

*Fund 25 Projected Revenues-School Activity Fund*

| D  | CT   | ACCOUNT DESCRIPTION     | 2022 Actuals | 2023 Actuals | FY 2024 Draft Budget | FY 2024 Tentative Budget | FY 2024 Working Budget | Variance<br>2024 TB vs<br>2024 WB |
|----|------|-------------------------|--------------|--------------|----------------------|--------------------------|------------------------|-----------------------------------|
| 25 | 1510 | INTEREST ON INVESTMENTS | 11,786       | 548          | -                    | 11,786                   | 11,786                 | -                                 |
| 25 | 1710 | ADMISSIONS              | 101,881      | 101,181      |                      | 101,881                  | 101,881                | -                                 |
| 25 | 1730 | CLUB & OTHER DUES       | 37,864       | 7,025        |                      | 37,864                   | 37,864                 | -                                 |

|    |      |                               |         |         |   |         |         |   |
|----|------|-------------------------------|---------|---------|---|---------|---------|---|
| 25 | 1740 | STUDENT FEES                  | 14,734  | 10,795  |   | 14,734  | 14,734  | - |
| 25 | 1750 | DONATIONS                     | 72,160  | 32,620  |   | 72,160  | 72,160  | - |
| 25 | 1760 | BOARD                         | 2,124   | 58,851  |   | 2,124   | 2,124   | - |
| 25 | 1790 | OTHER STUDENT ACTIVITY INCOME | 322,097 | 428,913 |   | 322,097 | 322,097 | - |
|    |      | Total Projected Revenues      | 562,647 | 639,932 | - | 562,647 | 562,647 | - |

*Powell Co Schools FY 2023-24 Budget*

*Fund 25 Projected Expenditures-School Activity Fund*

| <b>D</b> | <b>CT</b> | <b>ACCOUNT DESCRIPTION</b>   | <b>2022 Actuals</b> | <b>2023 Actuals</b> | <b>FY 2024 Draft Budget</b> | <b>FY 2024 Tentative Budget</b> | <b>FY 2024 Working Budget</b> | <b>Variance 2024 TB vs 2024 WB</b> |
|----------|-----------|------------------------------|---------------------|---------------------|-----------------------------|---------------------------------|-------------------------------|------------------------------------|
| 25       | 0349      | OTHER PROFESSIONAL SERVICES  | 106,745             | 80,252              |                             | 106,745                         | 106,745                       | -                                  |
| 25       | 0610      | GENERAL SUPPLIES             | 268,199             | 246,721             |                             | 268,199                         | 268,199                       | -                                  |
| 25       | 0616      | FOOD NON INSTR NON FOOD SVCS | 53,371              | 40,966              |                             | 53,371                          | 53,371                        | -                                  |
| 25       | 0650      | SUPPLIES/TECHNOLOGY RELATED  | 44                  | -                   |                             | 44                              | 44                            | -                                  |
| 25       | 0673      | FEES/REGISTRATION            | 2,634               | 3,816               |                             | 2,634                           | 2,634                         | -                                  |
| 25       | 0674      | AWARDS                       | 6,105               | 3,262               |                             | 6,105                           | 6,105                         | -                                  |
| 25       | 0675      | ORGANIZATION SUPPLIES        | 51,157              | 142,213             |                             | 51,157                          | 51,157                        | -                                  |
| 25       | 0697      | OTHER SUPPLIES AND MATERIALS | -                   | -                   |                             | 34,292                          | 34,292                        | -                                  |
| 25       | 0894      | INSTRUCTIONAL FIELD TRIPS    | 14,292              | 10,594              |                             | 14,292                          | 14,292                        | -                                  |
| 25       | 0895      | OTHER STUDENT TRAVEL         | 6,486               | 67,463              |                             | 6,486                           | 6,486                         | -                                  |
| 25       | 0898      | EXTRA-CURRICULAR FIELD TRIPS | 19,322              | 16,175              |                             | 19,322                          | 19,322                        | -                                  |
|          |           | Total Projected Expenditures | 528,355             | 611,461             |                             | 562,647                         | 562,647                       | -                                  |

*Powell Co Schools FY 2023-24 Budget*

*Fund 310 Projected Revenues-Capital Outlay*

| <b>D</b> | <b>CT</b> | <b>ACCOUNT DESCRIPTION</b> | <b>2022 Actuals</b> | <b>2023 Actuals</b> | <b>FY 2024 Draft Budget</b> | <b>FY 2024 Tentative Budget</b> | <b>FY 2024 Working Budget</b> | <b>Variance 2024 TB vs 2024 WB</b> |
|----------|-----------|----------------------------|---------------------|---------------------|-----------------------------|---------------------------------|-------------------------------|------------------------------------|
| 310      | 0999R     | BEG BALANCE RESTRICTED     | -                   | 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                         | 196,319                       | 519                                |
|          |           | Total Projected Revenues   | 412,452             | 404,454             | 404,454                     | 195,800                         | 196,319                       | 519                                |

*Powell Co Schools FY 2023-24 Budget*

*Fund 310 Projected Expenditures-Capital Outlay*

| PO  | CT   | ACCOUNT DESCRIPTION          | 2022 Actuals | 2023 Actuals | FY 2024 Draft Budget | FY 2024 Tentative Budget | FY 2024 Working Budget | Variance 2024 TB vs 2024 WB |
|-----|------|------------------------------|--------------|--------------|----------------------|--------------------------|------------------------|-----------------------------|
| 310 | 0344 | FINANCIAL SERVICES           | -            | -            | 404,454              | 195,800                  | 196,319                | 519                         |
| 310 | 0910 | FUND TRANSFER OUT            | 210,158      | 0.17         | -                    | -                        | -                      | -                           |
|     |      | Total Projected Expenditures | 210,158      | 0.17         | 404,454              | 195,800                  | 196,319                | 519                         |

*Powell Co Schools FY 2023-24 Budget*  
*Fund 320 Projected Revenues-Building Fund*

| PO  | CT    | ACCOUNT DESCRIPTION      | 2022 Actuals | 2023 Actuals | FY 2024 Draft Budget | FY 2024 Tentative Budget | FY 2024 Working Budget | Variance 2024 TB vs 2024 WB |
|-----|-------|--------------------------|--------------|--------------|----------------------|--------------------------|------------------------|-----------------------------|
| 320 | 0999R | BEG BALANCE RESTRICTED   |              | 606,269      | 606,269              | -                        | -                      | -                           |
| 320 | 0999U | BEG BALANCE UNASSIGNED   | 717,265      | -            | -                    | -                        | -                      | -                           |
| 320 | 1111  | GENERAL PROPERTY TAX     | 774,432      | 801,294      | 801,294              | 817,320                  | 827,084                | 9,764                       |
| 320 | 1510  | INTEREST ON INVESTMENTS  | 457          | -            | -                    |                          |                        | -                           |
| 320 | 3200  | RESTRICTED STATE REVENUE | 673,346      | 1,252,650    | 1,252,650            | 1,172,008                | 1,167,518              | (4,490)                     |
|     |       | Total Projected Revenues | 2,165,500    | 2,660,213    | 2,660,213            | 1,989,328                | 1,994,602              | 5,274                       |

*Powell Co Schools FY 2023-24 Budget*  
*Fund 320 Projected Expenditures-Building Fund*

| PO  | CT   | ACCOUNT DESCRIPTION          | 2022 Actuals | 2023 Actuals | FY 2024 Draft Budget | FY 2024 Tentative Budget | FY 2024 Working Budget | Variance 2024 TB vs 2024 WB |
|-----|------|------------------------------|--------------|--------------|----------------------|--------------------------|------------------------|-----------------------------|
| 320 | 0344 | FINANCIAL SERVICES           | -            | 0            | 2,055,297            | 1,382,089                | 1,387,363              | 5,274                       |
| 320 | 0910 | FUND TRANSFER OUT            | 721,229      | 1,607,292.41 | -                    | -                        | -                      | -                           |
| 320 | 0914 | FOR DEBT SERVICE             | 838,003      | 604,272      | 604,916              | 607,239                  | 607,239                | -                           |
|     |      | Total Projected Expenditures | 1,559,231    | 2,211,565    | 2,660,213            | 1,989,328                | 1,994,602              | 5,274                       |

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

| PO  | CT   | ACCOUNT DESCRIPTION      | 2022 Actuals | 2023 Actuals | FY 2024 Draft Budget | FY 2024 Tentative Budget | FY 2024 Working Budget | Variance 2024 TB vs 2024 WB |
|-----|------|--------------------------|--------------|--------------|----------------------|--------------------------|------------------------|-----------------------------|
| 360 | 1510 | INTEREST ON INVESTMENTS  | 7            | 9,444        | -                    |                          | 15,000                 | 15,000                      |
| 360 | 5110 | BOND PRINCIPAL PROCEEDS  | -            | -            | 15,928,500           | 27,390,000               | 27,390,000             | -                           |
| 360 | 5210 | FUND TRANSFER            | 3,131,983    | 3,143,373    | 2,200,597            | 5,122,465                | 5,122,465              | -                           |
|     |      | Total Projected Revenues | 3,131,990    | 3,152,817    | 18,129,097           | 32,512,465               | 32,527,465             | 15,000                      |

| Powell Co Schools FY 2023-24 Budget<br>Fund 360 Projected Expenditures-Construction Fund |      |                                |              |              |                      |                          |                        |                                   |
|------------------------------------------------------------------------------------------|------|--------------------------------|--------------|--------------|----------------------|--------------------------|------------------------|-----------------------------------|
| D                                                                                        | CT   | ACCOUNT DESCRIPTION            | 2022 Actuals | 2023 Actuals | FY 2024 Draft Budget | FY 2024 Tentative Budget | FY 2024 Working Budget | Variance<br>2024 TB vs<br>2024 WB |
| 360                                                                                      | 0346 | ARCHECTUR & ENGINEERING SVCS   | 870,322      | 4,000        | 779,539              | 1,440,782                | 1,440,782              | -                                 |
| 360                                                                                      | 0349 | OTHER PROFESSIONAL SERVICES    | 106,822      | 2,570        | 459,016              | 721,432                  | 721,432                | -                                 |
| 360                                                                                      | 0450 | CONSTRUCTION SERVICES          | 392,275      | 2,554,444    | 15,145,307           | 27,373,200               | 27,373,200             | -                                 |
| 360                                                                                      | 0549 | OTHER ADVERTISING              | 187          | -            | 1,200                | 15,000                   | 15,000                 | -                                 |
| 360                                                                                      | 0559 | OTHER PRINTING                 | -            | -            | 3,000                | -                        | -                      | -                                 |
| 360                                                                                      | 0650 | SUPPLIES/TECHNOLOGY RELATED    | -            | -            | 50,000               | 150,000                  | 150,000                | -                                 |
| 360                                                                                      | 0695 | FURNITURE AND FIXTURES SUPPLIE | 1,434        | -            | 13,500               | 550,000                  | 550,000                | -                                 |
| 360                                                                                      | 0734 | TECH-RELATED HARDWARE          | -            | -            | 115,000              | 215,000                  | 215,000                | -                                 |
| 360                                                                                      | 0833 | AMRT BND ISS & OTH DBT-REL CST | -            | -            | 324,300              | 410,850                  | 410,850                | -                                 |
| 360                                                                                      | 0834 | AMRT OF PRIN & DISC ISS BNDS   | -            | -            | 110,549              | 164,841                  | 164,841                | -                                 |
| 360                                                                                      | 0840 | CONTINGENCY                    | -            | -            | 759,539              | 1,371,360                | 1,371,360              | -                                 |
| 360                                                                                      | 0899 | OTHER MISCELLANEOUS            | 40,155       | -            | 145,596              | 100,000                  | 115,000                | 15,000                            |
| 360                                                                                      | 0910 | FUND TRANSFER OUT              | 222,550      | -            | 222,550              | -                        | -                      | -                                 |
|                                                                                          |      | Total Projected Expenditures   | 1,633,746    | 2,561,014    | 18,129,097           | 32,512,465               | 32,527,465             | 15,000                            |

| Powell Co Schools FY 2023-24 Budget<br>Fund 400 Projected Revenues-Debt Service |      |                            |              |              |                      |                          |                        |                                   |
|---------------------------------------------------------------------------------|------|----------------------------|--------------|--------------|----------------------|--------------------------|------------------------|-----------------------------------|
| D                                                                               | CT   | ACCOUNT DESCRIPTION        | 2022 Actuals | 2023 Actuals | FY 2024 Draft Budget | FY 2024 Tentative Budget | FY 2024 Working Budget | Variance<br>2024 TB vs<br>2024 WB |
| 400                                                                             | 3900 | REV FOR ON BEHALF PAYMENTS | 498,191      | 451,481      | 451,821              | 451,821                  | 451,821                | -                                 |
| 400                                                                             | 5210 | FUND TRANSFER              | 838,003      | 604,272      | 604,916              | 607,239                  | 607,239                | -                                 |
|                                                                                 |      | Total Projected Revenues   | 1,336,194    | 1,055,754    | 1,056,737            | 1,059,060                | 1,059,060              | -                                 |

| Powell Co Schools FY 2023-24 Budget<br>Fund 400 Projected Expenditures-Debt Service |      |                         |              |              |                      |                          |                        |                                   |
|-------------------------------------------------------------------------------------|------|-------------------------|--------------|--------------|----------------------|--------------------------|------------------------|-----------------------------------|
| D                                                                                   | CT   | ACCOUNT DESCRIPTION     | 2022 Actuals | 2023 Actuals | FY 2024 Draft Budget | FY 2024 Tentative Budget | FY 2024 Working Budget | Variance<br>2024 TB vs<br>2024 WB |
| 400                                                                                 | 0344 | FINANCIAL SERVICES      | -            |              | 500                  | 0                        | 0                      | -                                 |
| 400                                                                                 | 0831 | REDEMPTION OF PRINCIPAL | 1,085,000    | 825,000      | 821,773              | 834,387                  | 834,387                | -                                 |

|     |      |                              |           |           |           |           |           |   |
|-----|------|------------------------------|-----------|-----------|-----------|-----------|-----------|---|
| 400 | 0832 | INTEREST                     | 251,194   | 230,754   | 234,464   | 224,673   | 224,673   | - |
|     |      | Total Projected Expenditures | 1,336,194 | 1,055,754 | 1,056,737 | 1,059,060 | 1,059,060 | - |

*Powell Co Schools FY 2023-24 Budget*  
*Fund 51 Projected Revenues-Food Service*

| PO | CT    | ACCOUNT DESCRIPTION             | 2022 Actuals | 2023 Actuals | FY 2024 Draft Budget | FY 2024 Tentative Budget | FY 2024 Working Budget | Variance<br>2024 TB vs<br>2024 WB |
|----|-------|---------------------------------|--------------|--------------|----------------------|--------------------------|------------------------|-----------------------------------|
| 51 | 0999R | BEG BALANCE RESTRICTED          | 338,589      | 610,719      | 592,594              | 592,593                  | 738,587                | 145,994                           |
| 51 | 1510  | INTEREST ON INVESTMENTS         | 378          | 4,290        | 3,000                | 3,000                    | 8,000                  | 5,000                             |
| 51 | 1611  | REIMBURSABLE SCHOOL LUNCH PROG  | -            | -            | 135,000              | 135,000                  | 135,000                | -                                 |
| 51 | 1624  | NON-REIMBURSABLE A LA CARTE PRG | 74,509       | 100,817      | 50,000               | 50,000                   | 50,000                 | -                                 |
| 51 | 1990  | MISC REVENUE                    | 2,132        | 2,288        | 2,000                | 2,000                    | 2,000                  | -                                 |
| 51 | 3200  | RESTRICTED STATE REVENUE        | 12,380       | 11,788       | 15,000               | 15,000                   | 15,000                 | -                                 |
| 51 | 3900  | REV FOR ON BEHALF PAYMENTS      | 207,480      | 246,697      | 100,000              | 100,000                  | 100,000                | -                                 |
| 51 | 4500  | RESTRICTED FED THRU STATE       | 1,460,320    | 1,651,908    | 1,400,000            | 1,400,000                | 1,400,000              | -                                 |
| 51 | 4950  | CHILD NUTR PRG DONATED COMMOD   | 120,453      | 131,915      | 100,000              | 100,000                  | 100,000                | -                                 |
| 51 | 5210  | FUND TRANSFER                   | 140,005      | -            | -                    | -                        | -                      | -                                 |
|    |       | Total Projected Revenues        | 2,356,246    | 2,760,422    | 2,397,594            | 2,397,593                | 2,548,587              | 150,994                           |

*Powell Co Schools FY 2023-24 Budget*  
*Fund 51 Projected Expenditures-Food Service*

| PO | CT   | ACCOUNT DESCRIPTION            | 2022 Actuals | 2023 Actuals | FY 2024 Draft Budget | FY 2024 Tentative Budget | FY 2024 Working Budget | Variance<br>2024 TB vs<br>2024 WB |
|----|------|--------------------------------|--------------|--------------|----------------------|--------------------------|------------------------|-----------------------------------|
| 51 | 0110 | CERTIFIED PERMANENT SALARY     | 63,125       | 53063        | 55957                | 48,817                   | 48,817                 | -                                 |
| 51 | 0111 | EXTENDED DAY SALARY            | -            | 0            | 0                    | 14,513                   | 14,513                 | -                                 |
| 51 | 0112 | EXTRA SERVICE                  | 7,667        | 8000         | 8000                 | 8,550                    | 8,550                  | -                                 |
| 51 | 0130 | CLASSIFIED REGULAR SALARY      | 331,948      | 316668       | 311496               | 388,179                  | 388,179                | -                                 |
| 51 | 0131 | CLASSIFIED EXTRA SERVICE       | 2,980        | 10560        | 5000                 | 0                        | 0                      | -                                 |
| 51 | 0140 | CLASSIFIED OVERTIME            |              | 0            |                      |                          | 2,000                  |                                   |
| 51 | 0150 | CLASSIFIED SUBSTITUTE SALARY   | 12,183       | 27078        | 34500                | 35,000                   | 35,000                 | -                                 |
| 51 | 0221 | EMPLOYER FICA CONTRIBUTION     | 20,299       | 20659        | 21423                | 24,067                   | 24,067                 | -                                 |
| 51 | 0222 | EMPLOYER MEDICARE CONTRIBUTION | 5,762        | 5702         | 5854                 | 5,629                    | 5,629                  | -                                 |
| 51 | 0231 | KTRS EMPLOYER CONTRIBUTION     | 2,134        | 1832         | 1824                 | 2,156                    | 2,156                  | -                                 |
| 51 | 0232 | CERS EMPLOYER CONTRIBUTION     | 93,083       | 94363        | 98136                | 90,661                   | 90,661                 | -                                 |

|    |       |                               |           |         |           |           |           |          |
|----|-------|-------------------------------|-----------|---------|-----------|-----------|-----------|----------|
| 51 | 0253  | KSBA UNEMPLOYMENT INSURANCE   | 1,719     | 1857    | 772       | 3,882     | 3,882     | -        |
| 51 | 0260  | WORKMENS COMPENSATION         | 8,219     | 7184    | 8026      | 8,385     | 8,385     | -        |
| 51 | 0280  | ON-BEHALF PAYMENTS            | 207,480   | 246697  | 100000    | 100,000   | 100,000   | -        |
| 51 | 0338  | REGISTRATION FEES             | 400       | 275     | 2,389     | 2,389     | 2,389     | -        |
| 51 | 0342  | AUDITING SERVICES             | -         | 0       | 1,750     | 1,750     | 1,750     | -        |
| 51 | 0349  | OTHER PROFESSIONAL SERVICES   | 20,003    | 17560   | 25,882    | 25,882    | 25,882    | -        |
| 51 | 0433  | EQUIPMENT REPAIR & MAINT      | 3,214     | 5391    | 25,531    | 25,531    | 25,531    | -        |
| 51 | 0435  | VEHICLE REPAIR & MAINT        | -         | 0       | 5,498     | 5,498     | 5,498     | -        |
| 51 | 0439  | OTHER REPAIRS AND MAINTENANCE | 900       | 2080    | 16,500    | 16,500    | 16,500    | -        |
| 51 | 0531  | POSTAGE & PO BOX RENT         | -         | 0       | 1,350     | 1,350     | 1,350     | -        |
| 51 | 0580  | TRAVEL                        | 1,164     | 1462    | 8,121     | 8,121     | 8,121     | -        |
| 51 | 0610  | GENERAL SUPPLIES              | 68,736    | 81769   | 225,661   | 146,810   | 297,804   | 150,994  |
| 51 | 0626  | GASOLINE                      | -         | 0       | 150       | 150       | 150       | -        |
| 51 | 0630  | FOOD                          | 747,672   | 925999  | 865,222   | 865,222   | 865,222   | -        |
| 51 | 0630N | Non-Program Food Costs        | 25,777    | 34558   | 38,325    | 38,325    | 38,325    | -        |
| 51 | 0635  | MILK                          | 80,180    | 95641   | 106,242   | 106,242   | 106,242   | -        |
| 51 | 0650  | SUPPLIES/TECHNOLOGY RELATED   | -         | 0       | 7,207     | 7,207     | 7,207     | -        |
| 51 | 0694  | EQUIPMENT SUPPLIES            | -         | 2353    | 5,242     | 5,242     | 5,242     | -        |
| 51 | 0697  | OTHER SUPPLIES & MATERIALS    | 2,487     | 4093    | 356,836   | 356,836   | 334,836   | (22,000) |
| 51 | 0733  | FURNITURE & FIXTURES          | -         | 0       | 1,500     | 1,500     | 1,500     | -        |
| 51 | 0739  | OTHER EQUIPMENT               |           |         |           |           | 20,000    |          |
| 51 | 0810  | DUES & FEES                   | 4,000     | 4743    | 3,200     | 3,200     | 3,200     | -        |
| 51 | 0893  | UNIFORMS                      | 355       | 944     | -         | -         | -         | -        |
| 51 | 0913  | INDIRECT COSTS                | 52,166    | 51305   | 50,000    | 50,000    | 50,000    | -        |
|    |       | Total Pojected Expenditures   | 1,763,652 | 2021834 | 2,397,594 | 2,397,593 | 2,548,587 | 150,994  |