

Powell Co Schools FY 2025-26 Budget
Fund I Projected Revenues-General Fund

FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Working Budget	2025 Actuals	% Percent Used	FY2026 Draft Budget	Variance 2025 WB vs 2026 DB
1	0999A	BEGINNING BALANCE ASSIGNED	(67.22)	-	-	0%		-
1	0999C	BEGINNING BALANCE COMMITTED	60,452.82	38,248	38,247	100%	30,000	(8,248)
1	0999U	BEGINNING BALANCE UNASSIGNED	2,535,317.94	2,973,552	3,165,112	106%	2,213,000	(760,552)
1	1111	GENERAL PROPERTY TAX	1,648,021.70	1,857,015	-	0%	1,914,356	57,341
1	1113	PSC PROPERTY TAX	1,464,632.79	1,064,169	207	0%	1,106,736	42,567
1	1115	DELINQUENT PROPERTY TAX	87,485.23	60,000	41,876	70%	60,000	-
1	1117	MOTOR VEHICLE TAX	613,019.49	536,781	150,929	28%	536,781	-
1	1118	UNMINED MINERALS TAX	103,842.64	45,000		0%	50,000	5,000
1	1121	UTILITIES TAX	705,608.20	700,000	313,390	45%	700,000	-
1	1191	OMITTED PROPERTY TAX	35,906.24	10,000	47	0%	15,000	5,000
1	1442	TRANSPORT FRM FISCAL COURT	15,697.38	12,000	-	0%	12,000	-
1	1510	INTEREST ON INVESTMENTS	198,097.24	175,000	63,371	36%	150,000	(25,000)
1	1911	BUILDING RENTAL	6,210.00	6,210	6,210	100%	6,210	-
1	1990	MISCELLANEOUS REVENUE	215,305.96	125,000	(18,330)	-15%	125,000	-
1	3111	SEEK PROGRAM	10,370,983.00	10,382,472	3,544,369	34%	11,133,646	751,174
1	3122	VOCATIONAL TRANSPORTATION	33,593.00	23,000	-	0%	25,000	2,000
1	3129	KSB/KSD TRANSPORTATION REIMB	13,259.00	12,000	-	0%	12,000	-
1	3130	NATIONAL BD CERT REIMB	2,000.00	-	-	0%	2,000	2,000
1	3132	MISC STATE REIMB (SPEECH PATH)	6,000.00	6,000	-	0%	6,000	-
1	3900	REV FOR ON BEHALF PAYMENTS	5,126,933.15	5,460,000	-	0%	5,460,000	-
1	4810	MEDICAID REIM FROM FEDERAL	434,884.54	375,000	19,441	5%	375,000	-
1	5210	FUND TRANSFER	52,604.06	28,493	-	0%	-	(28,493)
1	5220	INDIRECT COSTS TRANSFER	44,675.77	50,000	11,272	23%	50,000	-
1	5311	SALE OF LAND	21,600.00		-	0%	-	-
		Total Projected Revenues	23,796,063	23,939,941	7,336,141	31%	23,982,729	42,789

Powell Co Schools FY 2025-26 Budget
Fund I Projected Expenditures-General Fund

FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Working Budget	2025 Actuals	% Percent Used	FY2026 Draft Budget	Variance 2025 WB vs 2026 DB
1	0110	CERTIFIED PERMANENT SALARY	7,029,227	8,259,568	2,609,508	32%	8,039,103	(220,465)
1	0111	EXTENDED DAY	250,553	336,884	127,891	38%	313,980	(22,904)

1	0112	EXTRA SERVICE	180,542	243,653	85,789	35%	258,425	14,772
1	0113	OTHER CERTIFIED SALARY	63,795	41,000	35,368	86%	64,000	23,000
1	0113 TECH	OTHER CERTIFIED SALARY	6,900	5,400	-	0%	7,000	1,600
1	0114	NATIONAL TEACHERS CERIFICATION	2,000		-	0%	-	-
1	0116	SPEECH LANGUAGE PATH PAY CERT	8,500	8,400	1,400	17%	4,200	(4,200)
1	0120	CERTIFIED SUBSTITUTE SALARY	308,480	170,000	116,655	69%	170,000	-
1	0120 TECH	CERTIFIED SUBSTITUTE SALARY	-		-	0%		-
1	0130	CLASSIFIED REGULAR SALARY	1,886,091	2,369,066	810,455	34%	2,668,229	299,163
1	0131	CLASSIFIED EXTRA SERVICE	68,415	16,925	31,972	189%	19,127	2,202
1	0131 TECH	CLASSIFIED EXTRA SERVICE	0	2,500	0	0%		(2,500)
1	0132	CLASSIFIED EXTRA SERVICE-supp con	4750.00	1	4,313	431250%	4,000	3,999
1	0133	SPEECH LANGUAGE PATH PAY CL	3500.07	4,200	2,800	67%	8,400	4,200
1	0140	CLASSIFIED OVERTIME SALARY	20,169	20,000	6,403	32%	20,000	-
1	0150	CLASSIFIED SUBSTITUTE SALARY	92,838	75,000	46,554	62%	75,000	-
1	0160	CLASSIFIED/LICENSED SALARY	130,050	122,081	32,667	27%	144,096	22,015
1	0170	BOARD PAID ATHLETICS	68,274	101,150	51,700	51%	100,110	(1,040)
1	0190	BOARD PER DIEM	9,900	13,500	4,350	32%	13,500	-
1	0212	GROUP HEALTH INSURANCE	-87.50	1	2,075	207516%	0	(1)
1	0221	EMPLOYER FICA CONTRIBUTION	136,974	161,772	55,014	34%	168,512	6,740
1	0221 TECH	EMPLOYER FICA CONTRIBUTION	-	3		0%	0	(3)
1	0222	EMPLOYER MEDICARE CONTRIBUTION	141,215	166,198	55,261	33%	167,557	1,359
1	0222 TECH	EMPLOYER MEDICARE CONTRIBUTION	97	80	0	0%	100	20
1	0231	KTRS EMPLOYER CONTRIBUTION	254,829	265,581	91,827	35%	264,723	(859)
1	0231 TECH	KTRS EMPLOYER CONTRIBUTION	207	175		0%	210	35
1	0232	CERS EMPLOYER CONTRIBUTION	529,951	492,440	178,339	36%	488,185	(4,256)
1	0232 TECH	CERS EMPLOYER CONTRIBUTION	-	0	0	0%	0	-
1	0253	KSBA UNEMPLOYMENT INSURANCE	19,090	30,000	2,938	10%	25,000	(5,000)
1	0260	WORKMENS COMPENSATION	57,051	59,643	21,989	37%	58,960	(683)
1	0260 TECH	WORKMENS COMPENSATION	19	20	-	0%	20	-
1	0280	ON-BEHALF PAYMENTS	5,045,972	5,400,000	-	0%	5,400,000	-
1	0291	ACCRUED SICK LEAVE PAID	30,564	75,000	-	0%	75,000	-
1	0298	OTHER EMPLOYER PAID BENEFITS	1,340	1,000	-	0%	1,000	-
1	0311	TAX COLLECTION FEES	162,027	141,000	8	0%	142,555	1,555
1	0338	REGISTRATION FEES	17,899	14,900	2,490	17%	14,900	-
1	0338 TECH	REGISTRATION FEES	298	1,100	557	51%	1,100	-
1	0339	OTHER TRAINING & DEVELOPMENT S	30	50	-	0%	50	-
1	0341	DRUG TESTING	5,688	6,000	590	10%	6,000	-

1	0342	AUDITING SERVICES	16,400	16,400	11,150	68%	17,200	800
1	0343	LEGAL SERVICES	7,304	10,000	1,110	11%	10,000	-
1	0345	MEDICAL SERVICES	3,070	3,000	570	19%	3,000	-
1	0346	ARCHITECT & ENGINEERING SVCS	33,867	250,000	3	0%	50,000.00	(200,000)
1	0347	SECURITY SERVICES	39,393	45,000	10,210	23%	78,084	33,084
1	0349	OTHER PROFESSIONAL SERVICES	284,547	285,000	111,747	39%	285,000	-
1	0349 TECH	OTHER PROFESSIONAL SERVICES		0.00	-	0%	0.00	-
1	0411	WATER/SEWAGE	124,179	100,000	39,733	40%	100,000	-
1	0421	SANITATION SERVICE	44,839	43,500	23,378	54%	45,000	1,500
1	0425	PEST CONTROL SERVICES	7,120	10,000	1,530	15%	7,500	(2,500)
1	0431	NON-TECH-RELATED REPRS & MAINT	-	-	-	0%	-	-
1	0432	TECH-RELATED REPS & MAINT	-	-	-	0%	-	-
1	0432 TECH	TECH-RELATED REPS & MAINT		-	-	0%	-	-
1	0433	EQUIPMENT REPAIR & MAINT	37,195	30,000	36,600	122%	37,000	7,000
1	0434	BUILDING REPAIRS & MAINT	23,275	428,588	64,618	15%	277,096	(151,492)
1	0435	VEHICLE REPAIR & MAINT	5,927	4,000	-	0%	4,000	-
1	0437	PLUMBING REPAIRS & MAINTENANCE	6,389	6,000	12,233	204%	7,000	1,000
1	0438	ROOF REPAIRS & MAINTENANCE		10,000	-	0%	10,000	-
1	0439	OTHER REPAIRS AND MAINTENANCE	88,052	40,000	131,859	330%	90,000	50,000
1	0441	LAND & BUILDING RENT	8,000	8,000	3,000	38%	8,000	-
1	0442	EQUIPMENT & VEHICLE RENT	-	2,500	-	0%	2,500	-
1	0444	COPIER RENTAL	15,081	6,300	3,368	53%	6,300	-
1	0491	ASPHALT RESURFACING/STRIPPING	29,808	50,000	-	0%	50,000	-
1	0521	PUPIL TRANSPORTATION INSURANCE	48,739	49,563	65,983	133%	66,000	16,437
1	0522	PROPERTY INSURANCE	106,206	119,396	-	0%	125,000	5,604
1	0523	FIDELITY BOND	412	421	412	98%	420	(1)
1	0524	FLEET INSURANCE	17,179	17,200	12,948	75%	17,200	-
1	0525	GENERAL LIABILITY INSURANCE	14,646	14,700	12,939	88%	15,000	300
1	0526	LEGAL LIABILITY INS	6,254	6,254	6,272	100%	6,300	46
1	0527	STUDENT LIABILITY INSURANCE	52,668	53,000	52,668	99%	52,668	(332)
1	0529	OTHER INSURANCE	46,486	46,500	46,269	100%	47,000	500
1	0531	POSTAGE & PO BOX RENT	4,189	4,400	1,024	23%	4,400	-
1	0531 TECH	POSTAGE & PO BOX RENT	-	100	-	0%	100	-
1	0532	TELEPHONE	36,493	28,000	11,687	42%	37,000	9,000
1	0533	ON-LINE NETWORK	8,940	9,000	1,595	18%	9,000	-
1	0534	CELL PHONE SERVICES	1,109	1,500	228	15%	1,200	(300)
1	0536	RADIO SERVICES	10,200	20,000	-	0%	10,500	(9,500)

1	0542	NEWSPAPER ADVERTISING	440	1,500	135	9%	1,500	-
1	0542 TECH	NEWSPAPER ADVERTISING	-	-	-	0%	-	-
1	0559	OTHER PRINTING	15,199	7,000	(7,349)	-105%	15,000	8,000
1	0580	TRAVEL	11,855	12,000	4,157	35%	12,000	-
1	0580 379GX	TRAVEL	1,510	1	687	68694%	1,500	1,499
1	0580 518JX	TRAVEL	23	-	-	0%	25	25
1	0580 TECH	TRAVEL	1,321	1,125	283	25%	1,300	175
1	0610	GENERAL SUPPLIES	194,753	180,000	64,418	36%	180,000	-
1	0610 379GX	GENERAL SUPPLIES	508	1	48	4798%	1,000	999
1	0610 TECH	GENERAL SUPPLIES	1,889	1,888		0%	2,000	112
1	0616	FOOD NON INSTR NON FOOD SVC	2,062	4,000	1,195	30%	4,000	-
1	0617	FOOD INSTR NON FOOD FOOD SERVICE	49	300	154	51%	300	-
1	0617 TECH	FOOD INSTR NON FOOD FOOD SERVICE	-	100	-	0%	100	-
1	0621	NATURAL GAS	90,769	120,000	8,843	7%	120,000	-
1	0622	ELECTRICITY	353,677	360,000	141,271	39%	360,000	-
1	0626	GASOLINE	7,893	30,000	6,711	22%	20,000	(10,000)
1	0627	DIESEL FUEL	57,716	150,000	17,993	12%	130,000	(20,000)
1	0641	LIBRARY BOOKS	-	0.00	-	0%	0.00	-
1	0643	SUPPLEMENTARY STUDYGUIDES	15	1	186	18599%	-	(1)
1	0644	TEXTBOOKS	7,976	100,000	8,085	8%	200,000	100,000
1	0646	TESTS	22,485	27,000	23,870	88%	27,000	-
1	0650	SUPPLIES/TECHNOLOGY RELATED	3,823	10,000	387	4%	10,000	-
1	0650 379GX	SUPPLIES/TECHNOLOGY RELATED	776.86	500	1,159	232%	500	-
1	0650 TECH	SUPPLIES/TECHNOLOGY RELATED	1,770	5,000	-	0%	5,000	-
1	0651	TECH RELATED-DEVICES	-	70,000	-	0%	140,000	70,000
1	0653	TECH SOFTWARE	50,898	85,000	24,520	29%	85,000	-
1	0653 TECH	TECH SOFTWARE	20,947	21,000	20,724	99%	21,000	-
1	0661	LUBRICANTS	73,688	8,000	3,835	48%	8,000	-
1	0662	TIRES & LUBES	9,740	10,000	745	7%	10,000	-
1	0663	REPAIR PARTS	89,322	100,000	26,656	27%	100,000	-
1	0679	OTHER STUDENT ACTIVITIES	67,003	75,000	36,365	48%	75,000	-
1	0692	HEALTH SUPPLIES	8,312	8,500	7,724	91%	8,500	-
1	0693	FLOORING SUPPLIES	-	3,000	-	0%	3,000	-
1	0694	EQUIPMENT SUPPLIES	8,967	6,000	-	0%	6,000	-
1	0694 TECH	EQUIPMENT SUPPLIES	-	100	-	0%	100	-
1	0695	FURNITURE AND FIXTURES SUPPLIE	-	122,000	-	0%	122,000	-

1	0695 TECH	FURNITURE AND FIXTURES SUPPLIE	-	100	-	0%	100	-
	0697	OTHER SUPPLIES & MATERIALS	6,722	5,000	2,828	57%	5,000	-
1	0698	LAWN & LANDSCAPING SUPPLIES	-	500	-	0%	500	-
1	0699	TRANSPORTATION REIMBURSEMENT	(15,270)	(9,000)	(2,867)	32%		9,000
1	0732	VEHICLES	49,800	200,000.00	23,500	12%	25,000.00	(175,000)
1	0733	FURNITURE & FIXTURES	-	0.00	-	0%	0.00	-
1	0735	TECH SOFTWARE	-	0.00	-	0%	0.00	-
1	0739	OTHER EQUIPMENT	11,350	55,000	14,465	26%	55,000	-
1	0810	DUES & FEES	42,940	44,437	28,703	65%	45,000	563
1	0810 TECH	DUES & FEES	125	150	300	200%	300	150
1	0838	KISTA PRINCIPAL	282,846	293,975	-	0%	304,135	10,160
1	0839	KISTA INTEREST	97,199	93,574	45,688	49%	86,801	(6,773)
1	0840	CONTINGENCY	-	1,083,670		0%	1,257,648	173,978
1	0893	UNIFORMS	3,322	6,800	1,309	19%	6,800	-
1	0899	OTHER MISCELLANEOUS	(825)	5,000	38	1%	5,000	-
1	0910	FUND TRANSFERS OUT	1,038,973	45,000	-	0%	45,000	-
		SBDM ALLOCATION ADJUSTMENT	201,145	214,111	-	0%	214,111	-
		16MX-On-behalf	80,961	60,000	-	0%	60,000	-
		Adj to Bal	8,163					-
		Total Projected Expenditures	20,569,793	23,939,946	5,548,811	23%	23,982,729	42,783