

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

FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Working Budget	FY2026 Draft Budget	FY 2026 Tentative Budget	Variance 2026 DB vs 2026 TB
1	0999A	BEGINNING BALANCE ASSIGNED	(67.22)	-		1,058,576	1,058,576
1	0999C	BEGINNING BALANCE COMMITTED	60,452.82	38,248	30,000	58,000	28,000
1	0999U	BEGINNING BALANCE UNASSIGNED	2,535,317.94	2,973,552	2,213,000	2,388,499	175,499
1	1111	GENERAL PROPERTY TAX	1,648,021.70	1,857,015	1,914,356	1,889,932	(24,424)
1	1113	PSC PROPERTY TAX	1,464,632.79	1,064,169	1,106,736	1,106,736	-
1	1115	DELINQUENT PROPERTY TAX	87,485.23	60,000	60,000	60,000	-
1	1117	MOTOR VEHICLE TAX	613,019.49	536,781	536,781	558,252	21,471
1	1118	UNMINED MINERALS TAX	103,842.64	45,000	50,000	50,000	-
1	1121	UTILITIES TAX	705,608.20	700,000	700,000	700,000	-
1	1191	OMITTED PROPERTY TAX	35,906.24	10,000	15,000	15,000	-
1	1442	TRANSPORT FRM FISCAL COURT	15,697.38	12,000	12,000	12,000	-
1	1510	INTEREST ON INVESTMENTS	198,097.24	175,000	150,000	125,000	(25,000)
1	1810	DAY CARE FEES				50,000	
1	1911	BUILDING RENTAL	6,210.00	6,210	6,210	-	(6,210)
1	1990	MISCELLANEOUS REVENUE	215,305.96	125,000	125,000	125,000	-
1	3111	SEEK PROGRAM	10,370,983.00	10,382,472	11,133,646	10,586,245	(547,401)
1	3122	VOCATIONAL TRANSPORTATION	33,593.00	23,000	25,000	25,000	-
1	3129	KSB/KSD TRANSPORTATION REIMB	13,259.00	12,000	12,000	12,000	-
1	3130	NATIONAL BD CERT REIMB	2,000.00	-	2,000	-	(2,000)
1	3132	MISC STATE REIMB (SPEECH PATH)	6,000.00	6,000	6,000	6,000	-
1	3900	REV FOR ON BEHALF PAYMENTS	5,126,933.15	5,460,000	5,460,000	5,460,000	-
1	4810	MEDICAID REIM FROM FEDERAL	434,884.54	375,000	375,000	325,000	(50,000)
1	5210	FUND TRANSFER	52,604.06	28,493	-	-	-
1	5220	INDIRECT COSTS TRANSFER	44,675.77	50,000	50,000	50,000	-
1	5311	SALE OF LAND	21,600.00		-	-	-
		Total Projected Revenues	23,796,063	23,939,941	23,982,729	24,661,240	678,511

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

FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Working Budget	FY2026 Draft Budget	FY 2026 Tentative Budget	Variance 2026 DB vs 2026 TB
1	0110	CERTIFIED PERMANENT SALARY	7,029,227	8,259,568	8,039,103	8,006,576	(32,527)

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

FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Working Budget	FY2026 Draft Budget	FY 2026 Tentative Budget	Variance 2026 DB vs 2026 TB
1	0111	EXTENDED DAY	250,553	336,884	313,980	334,835	20,855
1	0112	EXTRA SERVICE	180,542	243,653	258,425	258,950	526
1	0113	OTHER CERTIFIED SALARY	63,795	41,000	64,000	60,000	(4,000)
1	0113 TECH	OTHER CERTIFIED SALARY	6,900	5,400	7,000	7,000	-
1	0114	NATIONAL TEACHERS CERIFICATION	2,000		-	-	-
1	0116	SPEECH LANGUAGE PATH PAY CERT	8,500	8,400	4,200	4,200	-
1	0120	CERTIFIED SUBSTITUTE SALARY	308,480	170,000	170,000	170,000	-
1	0120 TECH	CERTIFIED SUBSTITUTE SALARY	-			0.00	-
1	0130	CLASSIFIED REGULAR SALARY	1,886,091	2,369,066	2,668,229	2,558,466	(109,763)
1	0131	CLASSIFIED EXTRA SERVICE	68,415	16,925	19,127	26,227	7,100
1	0131 TECH	CLASSIFIED EXTRA SERVCIE	0	2,500		0	-
1	0132	CLASSIFIED EXTRA SERVICE-supp con	4750.00	1	4,000	5,000	1,000
1	0133	SPEECH LANGUAGE PATH PAY CL	3500.07	4,200	8,400	8,400	-
1	0140	CLASSIFIED OVERTIME SALARY	20,169	20,000	20,000	20,000	-
1	0150	CLASSIFIED SUBSTITUTE SALARY	92,838	75,000	75,000	75,000	-
1	0160	CLASSIFIED/LICENSED SALARY	130,050	122,081	144,096	144,096	-
1	0170	BOARD PAID ATHLETICS	68,274	101,150	100,110	100,110	-
1	0190	BOARD PER DIEM	9,900	13,500	13,500	13,500	-
1	0212	GROUP HEALTH INSURANCE	-87.50	1	0	1,500	1,500
1	0221	EMPLOYER FICA CONTRIBUTION	136,974	161,772	168,512	167,108	(1,403)
1	0221 TECH	EMPLOYER FICA CONTRIBUTION	-	3	0	3	3
1	0222	EMPLOYER MEDICARE CONTRIBUTION	141,215	166,198	167,557	167,108	(448)
1	0222 TECH	EMPLOYER MEDICARE CONTRIBUTION	97	80	100	100	-
1	0231	KTRS EMPLOYER CONTRIBUTION	254,829	265,581	264,723	264,280	(443)
1	0231 TECH	KTRS EMPLOYER CONTRIBUTION	207	175	210	210	-
1	0232	CERS EMPLOYER CONTRIBUTION	529,951	492,440	488,185	456,117	(32,068)
1	0232 TECH	CERS EMPLOYER CONTRIBUTION	-	0	0	0	-
1	0253	KSBA UNEMPLOYMENT INSURANCE	19,090	30,000	25,000	25,000	-
1	0260	WORKMENS COMPENSATION	57,051	59,643	58,960	80,968	22,008
1	0260 TECH	WORKMENS COMPENSATION	19	20	20	20	-
1	0280	ON-BEHALF PAYMENTS	5,045,972	5,400,000	5,400,000	5,400,000	-

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

FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Working Budget	FY2026 Draft Budget	FY 2026 Tentative Budget	Variance 2026 DB vs 2026 TB
1	0291	ACCRUED SICK LEAVE PAID	30,564	75,000	75,000	75,000	-
1	0298	OTHER EMPLOYER PAID BENEFITS	1,340	1,000	1,000	1,000	-
1	0311	TAX COLLECTION FEES	162,027	141,000	142,555	179,000	36,445
1	0338	REGISTRATION FEES	17,899	14,900	14,900	15,000	100
1	0338 TECH	REGISTRATION FEES	298	1,100	1,100	1,100	-
1	0339	OTHER TRAINING & DEVELOPMENT S	30	50	50	50	-
1	0341	DRUG TESTING	5,688	6,000	6,000	6,000	-
1	0342	AUDITING SERVICES	16,400	16,400	17,200	17,200	-
1	0343	LEGAL SERVICES	7,304	10,000	10,000	10,000	-
1	0345	MEDICAL SERVICES	3,070	3,000	3,000	3,000	-
1	0346	ARCHITECT & ENGINEERING SVCS	33,867	250,000	50,000.00	5,000.00	(45,000)
1	0347	SECURITY SERVICES	39,393	45,000	78,084	113,195	35,111
1	0349	OTHER PROFESSIONAL SERVICES	284,547	285,000	285,000	285,000	-
1	0349 TECH	OTHER PROFESSIONAL SERVICES		0.00	0.00	0.00	-
1	0411	WATER/SEWAGE	124,179	100,000	100,000	90,000	(10,000)
1	0421	SANITATION SERVICE	44,839	43,500	45,000	48,000	3,000
1	0425	PEST CONTROL SERVICES	7,120	10,000	7,500	7,500	-
1	0431	NON-TECH-RELATED REPRS & MAINT	-	-	-	-	-
1	0432	TECH-RELATED REPS & MAINT	-	-	-	-	-
1	0432 TECH	TECH-RELATED REPS & MAINT		-	-	-	-
1	0433	EQUIPMENT REPAIR & MAINT	37,195	30,000	37,000	37,000	-
1	0434	BUILDING REPAIRS & MAINT	23,275	428,588	277,096	1,000,000	722,904
1	0435	VEHICLE REPAIR & MAINT	5,927	4,000	4,000	4,000	-
1	0437	PLUMBING REPAIRS & MAINTENANCE	6,389	6,000	7,000	7,000	-
1	0438	ROOF REPAIRS & MAINTENANCE		10,000	10,000	2,000	(8,000)
1	0439	OTHER REPAIRS AND MAINTENANCE	88,052	40,000	90,000	90,000	-
1	0441	LAND & BUILDING RENT	8,000	8,000	8,000	8,500	500
1	0442	EQUIPMENT & VEHICLE RENT	-	2,500	2,500	2,500	-
1	0444	COPIER RENTAL	15,081	6,300	6,300	6,300	-
1	0491	ASPHALT RESURFACING/STRIPPING	29,808	50,000	50,000	50,000	-
1	0521	PUPIL TRANSPORTATION INSURANCE	48,739	49,563	66,000	56,000	(10,000)

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

FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Working Budget	FY2026 Draft Budget	FY 2026 Tentative Budget	Variance 2026 DB vs 2026 TB
1	0522	PROPERTY INSURANCE	106,206	119,396	125,000	123,000	(2,000)
1	0523	FIDELITY BOND	412	421	420	550	130
1	0524	FLEET INSURANCE	17,179	17,200	17,200	20,000	2,800
1	0525	GENERAL LIABILITY INSURANCE	14,646	14,700	15,000	16,900	1,900
1	0526	LEGAL LIABILITY INS	6,254	6,254	6,300	7,200	900
1	0527	STUDENT LIABILITY INSURANCE	52,668	53,000	52,668	52,668	-
1	0529	OTHER INSURANCE	46,486	46,500	47,000	53,500	6,500
1	0531	POSTAGE & PO BOX RENT	4,189	4,400	4,400	4,400	-
1	0531 TECH	POSTAGE & PO BOX RENT	-	100	100	100	-
1	0532	TELEPHONE	36,493	28,000	37,000	37,000	-
1	0533	ON-LINE NETWORK	8,940	9,000	9,000	12,000	3,000
1	0534	CELL PHONE SERVICES	1,109	1,500	1,200	1,200	-
1	0536	RADIO SERVICES	10,200	20,000	10,500	10,500	-
1	0542	NEWSPAPER ADVERTISING	440	1,500	1,500	1,500	-
1	0542 TECH	NEWSPAPER ADVERTISING	-	-	-	-	-
1	0559	OTHER PRINTING	15,199	7,000	15,000	15,000	-
1	0580	TRAVEL	11,855	12,000	12,000	12,000	-
1	0580 379GX	TRAVEL	1,510	1	1,500	1,500	-
1	0580 518JX	TRAVEL	23	-	25	-	(25)
1	0580 TECH	TRAVEL	1,321	1,125	1,300	1,300	-
1	0610	GENERAL SUPPLIES	194,753	180,000	180,000	180,000	-
1	0610 379GX	GENERAL SUPPLIES	508	1	1,000	1,000	-
1	0610 TECH	GENERAL SUPPLIES	1,889	1,888	2,000	2,000	-
1	0616	FOOD NON INSTR NON FOOD SVC	2,062	4,000	4,000	4,000	-
1	0617	FOOD INSTR NON FOOD FOOD SERVICE	49	300	300	300	-
1	0617 TECH	FOOD INSTR NON FOOD FOOD SERVICE	-	100	100	100	-
1	0621	NATURAL GAS	90,769	120,000	120,000	120,000	-
1	0622	ELECTRICITY	353,677	360,000	360,000	360,000	-
1	0626	GASOLINE	7,893	30,000	20,000	20,000	-
1	0627	DIESEL FUEL	57,716	150,000	130,000	130,000	-
1	0641	LIBRARY BOOKS	-	0.00	0.00	0.00	-

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

FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Working Budget	FY2026 Draft Budget	FY 2026 Tentative Budget	Variance 2026 DB vs 2026 TB
1	0643	SUPPLEMENTARY STUDYGUIDES	15	1	-	-	-
1	0644	TEXTBOOKS	7,976	100,000	200,000	200,000	-
1	0646	TESTS	22,485	27,000	27,000	27,000	-
1	0650	SUPPLIES/TECHNOLOGY RELATED	3,823	10,000	10,000	10,000	-
1	0650 379GX	SUPPLIES/TECHNOLOGY RELATED	776.86	500	500	500	-
1	0650 TECH	SUPPLIES/TECHNOLOGY RELATED	1,770	5,000	5,000	5,000	-
1	0651	TECH RELATED-DEVICES	-	70,000	140,000	140,000	-
1	0653	TECH SOFTWARE	50,898	85,000	85,000	95,000	10,000
1	0653 TECH	TECH SOFTWARE	20,947	21,000	21,000	21,000	-
1	0661	LUBRICANTS	73,688	8,000	8,000	8,000	-
1	0662	TIRES & LUBES	9,740	10,000	10,000	10,000	-
1	0663	REPAIR PARTS	89,322	100,000	100,000	100,000	-
1	0679	OTHER STUDENT ACTIVITIES	67,003	75,000	75,000	100,000	25,000
1	0692	HEALTH SUPPLIES	8,312	8,500	8,500	8,500	-
1	0693	FLOORING SUPPLIES	-	3,000	3,000	3,000	-
1	0694	EQUIPMENT SUPPLIES	8,967	6,000	6,000	6,000	-
1	0694 TECH	EQUIPMENT SUPPLIES	-	100	100	100	-
1	0695	FURNITURE AND FIXTURES SUPPLIE	-	122,000	122,000	158,576	36,576
1	0695 TECH	FURNITURE AND FIXTURES SUPPLIE	-	100	100	100	-
	0697	OTHER SUPPLIES & MATERIALS	6,722	5,000	5,000	5,000	-
1	0698	LAWN & LANDSCAPING SUPPLIES	-	500	500	500	-
1	0699	TRANSPORTATION REIMBURSEMENT	(15,270)	(9,000)		-	-
1	0732	VEHICLES	49,800	200,000.00	25,000.00	70,000.00	45,000
1	0733	FURNITURE & FIXTURES	-	0.00	0.00	0.00	-
1	0735	TECH SOFTWARE	-	0.00	0.00	0.00	-
1	0739	OTHER EQUIPMENT	11,350	55,000	55,000	40,000	(15,000)
1	0810	DUES & FEES	42,940	44,437	45,000	45,000	-
1	0810 TECH	DUES & FEES	125	150	300	300	-
1	0838	KISTA PRINCIPAL	282,846	293,975	304,135	308,464	4,329
1	0839	KISTA INTEREST	97,199	93,574	86,801	91,032	4,230
1	0840	CONTINGENCY	-	1,083,670	1,257,648	1,257,648	-

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

FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Working Budget	FY2026 Draft Budget	FY 2026 Tentative Budget	Variance 2026 DB vs 2026 TB
1	0893	UNIFORMS	3,322	6,800	6,800	6,800	-
1	0899	OTHER MISCELLANEOUS	(825)	5,000	5,000	5,000	-
1	0910	FUND TRANSFERS OUT	1,038,973	45,000	45,000	45,000	-
		SBDM ALLOCATION ADJUSTMENT	201,145	214,111	214,111	171,882	(42,229)
		16MX-On-behalf	80,961	60,000	60,000	60,000	-
		Adj to Bal	8,163				-
		Total Projected Expenditures	20,569,793	23,939,946	23,982,729	24,661,240	678,511

Powell Co Schools FY 2025-26 Budget
Fund 2 Projected Revenues-Special Revenue/Grants

FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Working Budget	FY2026 Draft Budget	FY 2026 Tentative Budget	Variance 2026 WB vs 2026 TB
2	1510	INTEREST ON INVESTMENTS	8,340	0.70		0.70	
2	1920	CONTRIBUTIONS/DONATIONS	54,727	5,452		5,452	-
2	1990	MISC REVENUE		-			-
2	3200	RESTRICTED STATE REVENUE	1,192,921	1,202,446		1,202,446	-
2	4500	RESTRICTED FED THRU STATE	4,305,885	2,498,796		2,498,796	-
2	4700	FEDERAL REV THRU INTERMEDIATE SRC	21,420	-		-	-
2	5210	FUND TRANSFER	37,368	45,150		45,150	-
2	5251	FLEX FOCUS TRANSFER ESS	10,865	(5,000)		(5,000)	-
2	5261	FLEX FOCUS TRANSFER OPERATION	(10,865)	5,000		5,000	-
		Total Projected Revenues	5,620,661	3,751,846	-	3,751,846	-

Powell Co Schools FY 2025-26 Budget
Fund 2 Projected Expenditures

FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Working Budget	FY2026 Draft Budget	FY 2026 Tentative Budget	Variance 2025 WB vs 2026 TB
2	Sal	Total Salary	4,399,350	2,606,996		2,606,996	-
2	Oth	Other Expenditures	1,221,311	1,144,850		1,144,850	-
		Total Projected Expenditures	5,620,661	3,751,846	-	3,751,846	-
							-

Powell Co Schools FY 2025-26 Budget
Fund 22 Projected Revenues-District Activity Fund

Powell Co Schools FY 2025-26 Budget Fund I Projected Revenues-General Fund							
FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Working Budget	FY2026 Draft Budget	FY 2026 Tentative Budget	Variance 2026 DB vs 2026 TB
FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Working Budget	FY2026 Draft Budget	FY 2026 Tentative Budget	Variance 2025 WB vs 2026 TB
22	1790	OTHER STUDENT ACTIVITY INCOME	22,285	5,012		8,200	3,188
22	1510	INTEREST	405				
		Total Projected Revenues	22,691	5,012	-	8,200	3,188
Powell Co Schools FY 2025-26 Budget Fund 22 Projected Expenditures-District Activity Fund							
FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Working Budget	FY2026 Draft Budget	FY 2026 Tentative Budget	Variance 2025 WB vs 2026 TB
22	0610	GENERAL SUPPLIES (Instructional)	13965	5,012		8,200	3,188
22	0650	SUPPLES/TECHNOLOGY RELATED	40				
22	0894	INSTRUCTIONAL FIELD TRIP	441				
		Total Projected Expenditures	14,446	5,012	-	8,200	3,188
Powell Co Schools FY 2025-26 Budget Fund 25 Projected Revenues-School Activity Fund							
FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Working Budget	FY2026 Draft Budget	FY 2026 Tentative Budget	Variance 2025 WB vs 2026 TB
25	1510	INTEREST ON INVESTMENTS	11,121	11,786		12,000	214
25	1710	ADMISSIONS	137,009	101,881		140,000	38,119
25	1730	CLUB & OTHER DUES	1,740	37,864		2,500	(35,364)
25	1740	STUDENT FEES	22,863	14,734		25,000	10,266
25	1750	DONATIONS	17,533	72,160		18,000	(54,160)
25	1760	BOARD	27,751	2,124		30,000	27,876
25	1790	OTHER STUDENT ACTIVITY INCOME	832,929	322,097		900,000	577,903
		Total Projected Revenues	1,050,946	562,647	-	1,127,500	564,853
Powell Co Schools FY 2025-26 Budget Fund 25 Projected Expenditures-School Activity Fund							
FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Working Budget	FY2026 Draft Budget	FY 2026 Tentative Budget	Variance 2025 WB vs 2026 TB
25	0349	OTHER PROFESSIONAL SERVICES	432,272	106,745		450,000	343,255
25	0610	GENERAL SUPPLIES	386,939	268,199		400,000	131,801

Powell Co Schools FY 2025-26 Budget Fund I Projected Revenues-General Fund							
FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Working Budget	FY2026 Draft Budget	FY 2026 Tentative Budget	Variance 2026 DB vs 2026 TB
25	0616	FOOD NON INSTR NON FOOD SVCS	31,155	53,371		32,000	(21,371)
25	0650	SUPPLIES/TECHNOLOGY RELATED	2,459	44		2,500	2,456
25	0673	FEES/REGISTRATION	23,371	2,634		25,000	22,366
25	0674	AWARDS	1,419	6,105		1,500	(4,605)
25	0675	ORGANIZATION SUPPLIES	111,535	51,157		125,000	73,843
25	0697	OTHER SUPPLIES AND MATERIALS	-	34,292		37,500	3,208
25	0679	OTHER STUDENT ACTIVITES	10,401			12,000	
25	0894	INSTRUCTIONAL FIELD TRIPS	10,535	14,292		12,000	(2,292)
25	0895	OTHER STUDENT TRAVEL	19,478	6,486		20,000	13,514
25	0898	EXTRA-CURRICULAR FIELD TRIPS	8,934	19,322		10,000	(9,322)
		Total Projected Expenditures	1,038,498	562,647	-	1,127,500	564,853

Powell Co Schools FY 2025-26 Budget Fund 310 Projected Revenues-Capital Outlay							
FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Working Budget	FY2026 Draft Budget	FY 2026 Tentative Budget	Variance 2025 WB vs 2026 TB
310	0999R	BEG BALANCE RESTRICTED	-	-	-		-
310	0999U	BEG BALANCE UNASSIGNED		-			-
310	1510	INTEREST ON INVESTMENTS	13,364	-	-		-
310	3200	RESTRICTED STATE REVENUE	196,319	196,319		180,288	(16,031)
		Total Projected Revenues	209,683	196,319	-	180,288	(16,031)

Powell Co Schools FY 2025-26 Budget Fund 310 Projected Expenditures-Capital Outlay							
FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Working Budget	FY2026 Draft Budget	FY 2026 Tentative Budget	Variance 2025 WB vs 2026 TB
310	0344	FINANCIAL SERVICES	-	196,319		180,288	(16,031)
310	0910	FUND TRANSFER OUT			-		-
		Total Projected Expenditures	-	196,319	-	180,288	(16,031)

Powell Co Schools FY 2025-26 Budget Fund I Projected Revenues-General Fund							
FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Working Budget	FY2026 Draft Budget	FY 2026 Tentative Budget	Variance 2026 DB vs 2026 TB
Powell Co Schools FY 2025-26 Budget Fund 320 Projected Revenues-Building Fund							
FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Working Budget	FY2026 Draft Budget	FY 2026 Tentative Budget	Variance 2025 WB vs 2026 TB
320	0999R	BEG BALANCE RESTRICTED	-	-	-	-	-
320	0999U	BEG BALANCE UNASSIGNED	-	-	-	-	-
320	1111	GENERAL PROPERTY TAX	827,084	827,084		918,278	91,194
320	1510	INTEREST ON INVESTMENTS	14,824			-	-
320	3200	RESTRICTED STATE REVENUE	1,167,518	1,167,518		1,265,006	97,488
		Total Projected Revenues	2,009,426	1,994,602	-	2,183,284	188,682
Powell Co Schools FY 2025-26 Budget Fund 320 Projected Expenditures-Building Fund							
FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Working Budget	FY2026 Draft Budget	FY 2026 Tentative Budget	Variance 2025 WB vs 2026 TB
320	0344	FINANCIAL SERVICES	-	1,387,363		527,466	(859,897)
320	0910	FUND TRANSFER OUT	886,096	-			-
320	0914	FOR DEBT SERVICE	604,972	607,239		1,655,818	1,048,579
		Total Projected Expenditures	1,491,068	1,994,602	-	2,183,284	188,682
Powell Co Schools FY 2025-26 Budget Fund 360 Projected Revenues-Construction Fund							
FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Working Budget	FY2026 Draft Budget	FY 2026 Tentative Budget	Variance 2025 WB vs 2026 TB
360	1510	INTEREST ON INVESTMENTS	445,359	-		-	-
360	5110	BOND PRINCIPAL PROCEEDS	20,570,000	27,390,000		20,570,000	(6,820,000)
360	5120	BOND PREMIUM	56,586			369,419	
360	5210	FUND TRANSFER	1,912,611	7,028,986		10,410,709	3,381,723
		Total Projected Revenues	22,984,556	34,418,986	-	31,350,128	(3,068,858)
Powell Co Schools FY 2025-26 Budget Fund 360 Projected Expenditures-Construction Fund							
FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Working Budget	FY2026 Draft Budget	FY 2026 Tentative Budget	Variance 2025 WB vs 2026 TB

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

FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Working Budget	FY2026 Draft Budget	FY 2026 Tentative Budget	Variance 2026 DB vs 2026 TB
360	0346	ARCHECTUR & ENGINEERING SVCS	73,601	1,460,782		1,651,741	190,959
360	0349	OTHER PROFESSIONAL SERVICES	360,665	721,431			(721,431)
360	0450	CONSTRUCTION SERVICES	3,747,524	29,167,722		26,539,059	(2,628,663)
360	0549	OTHER ADVERTISING		15,000		1,000	(14,000)
360	0559	OTHER PRINTING	37,269	-		21,184	21,184
360	0650	SUPPLIES/TECHNOLOGY RELATED		150,000		180,000	30,000
360	0695	FURNITURE AND FIXTURES SUPPLIE		550,000		850,000	300,000
360	0734	TECH-RELATED HARDWARE		215,000		215,000	-
360	0833	AMRT BND ISS & OTH DBT-REL CST	131,130	410,850		131,130	(279,720)
360	0834	AMRT OF PRIN & DISC ISS BNDS		164,841		312,833	147,992
360	0840	CONTINGENCY		1,463,360		1,291,777	(171,583)
360	0899	OTHER MISCELLANEOUS	138,719	100,000		156,404	56,404
360	0910	FUND TRANSFER OUT	24,910	-			-
		Total Projected Expenditures	4,513,818	34,418,986	-	31,350,128	(3,068,858)

Powell Co Schools FY 2025-26 Budget
Fund 400 Projected Revenues-Debt Service

FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Working Budget	FY2026 Draft Budget	FY 2026 Tentative Budget	Variance 2025 WB vs 2026 TB
400	3900	REV FOR ON BEHALF PAYMENTS	451,480	451,821		503,382	51,561
400	5210	FUND TRANSFER	604,972	607,239		1,152,436	545,197
		Total Projected Revenues	1,056,452	1,059,060	-	1,655,818	596,758

Powell Co Schools FY 2025-26 Budget
Fund 400 Projected Expenditures-Debt Service

FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Working Budget	FY2026 Draft Budget	FY 2026 Tentative Budget	Variance 2025 WB vs 2026 TB
400	0344	FINANCIAL SERVICES		0			-
400	0831	REDEMPTION OF PRINCIPAL	845,000	834,387		766,284	(68,103)
400	0832	INTEREST	211,452	224,673		889,534	664,861
		Total Projected Expenditures	1,056,452	1,059,060	-	1,655,818	596,758

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

FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Working Budget	FY2026 Draft Budget	FY 2026 Tentative Budget	Variance 2026 DB vs 2026 TB
<i>Powell Co Schools FY 2025-26 Budget</i> <i>Fund 51 Projected Revenues-Food Service</i>							
FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Working Budget	FY2026 Draft Budget	FY 2026 Tentative Budget	Variance 2025 WB vs 2026 TB
51	0999R	BEG BALANCE RESTRICTED	770,408	738,587		541,436	197,151
51	1510	INTEREST ON INVESTMENTS	21,218	8,000		8,000	-
51	1611	REIMBURSABLE SCHOOL LUNCH PROG	-	135,000		135,000	-
51	1624	NON-REIMBURSABLE A LA CARTE PRG	100,930	50,000		50,000	-
51	1990	MISC REVENUE	-	2,000		2,000	-
51	3200	RESTRICTED STATE REVENUE	12,924	15,000		15,000	-
51	3900	REV FOR ON BEHALF PAYMENTS	234,622	100,000		100,000	-
51	4500	RESTRICTED FED THRU STATE	1,643,294	1,400,000		1,400,000	-
51	4950	CHILD NUTR PRG DONATED COMMOD	76,033	100,000		100,000	-
51	5210	FUND TRANSFER	-	-		-	-
		Total Projected Revenues	2,859,430	2,548,587	-	2,351,436	197,151

Powell Co Schools FY 2025-26 Budget
Fund 51 Projected Expenditures-Food Service

FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Working Budget	FY2026 Draft Budget	FY 2026 Tentative Budget	Variance 2025 WB vs 2026 TB
51	0110	CERTIFIED PERMANENT SALARY	48,817	48,817		49,305	488
51	0111	EXTENDED DAY SALARY	14,516	14,513		14,658	145
51	0112	EXTRA SERVICE	8,550	8,550		8,636	86
51	0130	CLASSIFIED REGULAR SALARY	371,088	388,179		392,061	3,882
51	0131	CLASSIFIED EXTRA SERVICE	6,350	0		0	-
51	0140	CLASSIFIED OVERTIME	818	2,000		2,020	20
51	0150	CLASSIFIED SUBSTITUTE SALARY	21,572	35,000		35,350	350
51	0221	EMPLOYER FICA CONTRIBUTION	23,916	24,067		24,308	241
51	0222	EMPLOYER MEDICARE CONTRIBUTION	6,626	5,629		5,685	56
51	0231	KTRS EMPLOYER CONTRIBUTION	2,205	2,156		2,178	22
51	0232	CERS EMPLOYER CONTRIBUTION	(34,950)	90,661		91,568	907
51	0253	KSBA UNEMPLOYMENT INSURANCE	1,881	3,882		3,921	39
51	0260	WORKMENS COMPENSATION	8,484	8,385		11,800	3,415

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

FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Working Budget	FY2026 Draft Budget	FY 2026 Tentative Budget	Variance 2026 DB vs 2026 TB
51	0280	ON-BEHALF PAYMENTS	234,622	100,000		100,000	-
51	0338	REGISTRATION FEES	710	2,389		2,389	-
51	0342	AUDITING SERVICES	-	1,750		1,750	-
51	0349	OTHER PROFESSIONAL SERVICES	22,516	25,882		25,882	-
51	0433	EQUIPMENT REPAIR & MAINT	16,652	25,531		25,531	-
51	0435	VEHICLE REPAIR & MAINT	-	5,498		5,498	-
51	0439	OTHER REPAIRS AND MAINTENANCE	2,024	16,500		16,500	-
51	0531	POSTAGE & PO BOX RENT	-	1,350		1,350	-
51	0580	TRAVEL	1,978	8,121		8,121	-
51	0610	GENERAL SUPPLIES	77,246	297,804		100,000	(197,804)
51	0626	GASOLINE	-	150		150	-
51	0630	FOOD	951,353	865,222		955,000	89,778
51	0630N	Non-Program Food Costs	34,204	38,325		38,325	-
51	0635	MILK	103,901	106,242		106,242	-
51	0650	SUPPLIES/TECHNOLOGY RELATED	-	7,207		7,207	-
51	0694	EQUIPMENT SUPPLIES	4,339	5,242		5,242	-
51	0697	OTHER SUPPLIES & MATERIALS	9,126	334,836		186,061	(148,775)
51	0733	FURNITURE & FIXTURES	-	1,500		1,500	-
51	0739	OTHER EQUIPMENT	33,026	20,000		70,000	50,000
51	0810	DUES & FEES	4,046	3,200		3,200	-
51	0893	UNIFORMS	938	-		-	-
51	0913	INDIRECT COSTS	44,676	50,000		50,000	-
		Total Pojected Expenditures	2,021,228	2,548,587	-	2,351,436	(197,151)