

Powell Co Schools FY 2025-26 Budget Projected Revenues-General Fund								Fund I
FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Actuals	FY2026 Draft Budget	FY 2026 Tentative Budget	FY 2026 Working Budget	Variance 2026 TB vs 2026 WB
1	0999A	BEGINNING BALANCE ASSIGNED	(67.22)	-		1,058,576	1,058,576	-
1	0999C	BEGINNING BALANCE COMMITTED	60,452.82	38,247	30,000	26,200	48,796	22,596
1	0999U	BEGINNING BALANCE UNASSIGNED	2,535,317.94	3,165,112	2,213,000	2,388,499	2,725,616	337,117
1	1111	GENERAL PROPERTY TAX	1,648,021.70	1,860,322	1,914,356	1,889,932	1,931,253	41,321
1	1113	PSC PROPERTY TAX	1,464,632.79	1,138,625	1,106,736	1,106,736	1,064,485	(42,251)
1	1115	DELINQUENT PROPERTY TAX	87,485.23	121,945	60,000	60,000	60,000	-
1	1117	MOTOR VEHICLE TAX	613,019.49	643,323	536,781	558,252	558,252	(0)
1	1118	UNMINED MINERALS TAX	103,842.64	20,347	50,000	50,000	50,000	-
1	1121	UTILITIES TAX	705,608.20	793,252	700,000	700,000	700,000	-
1	1191	OMITTED PROPERTY TAX	35,906.24	5,712	15,000	15,000	15,000	-
1	1442	TRANSPORT FRM FISCAL COURT	15,697.38	1,771	12,000	12,000	12,000	-
1	1510	INTEREST ON INVESTMENTS	198,097.24	128,532	150,000	125,000	125,000	-
1	1911	BUILDING RENTAL	6,210.00	6,210	6,210	-	-	-
1	1990	MISCELLANEOUS REVENUE	215,305.96	89,450	125,000	125,000	100,000	(25,000)
1	3111	SEEK PROGRAM	10,370,983.00	10,537,087	11,133,646	10,586,245	10,570,237	(16,008)
1	3122	VOCATIONAL TRANSPORTATION	33,593.00	31,007	25,000	25,000	25,000	-
1	3129	KSB/KSD TRANSPORTATION REIMB	13,259.00	9,442	12,000	12,000	12,000	-
1	3130	NATIONAL BD CERT REIMB	2,000.00	-	2,000	-	-	-
1	3132	MISC STATE REIMB (SPEECH PATH)	6,000.00	6,000	6,000	6,000	8,000	2,000
1	3900	REV FOR ON BEHALF PAYMENTS	5,126,933.15	5,189,986	5,460,000	5,460,000	5,460,000	-
1	4810	MEDICAID REIM FROM FEDERAL	434,884.54	297,117	375,000	325,000	325,000	-
1	5210	FUND TRANSFER	52,604.06	1,087,069	-	-	-	-
1	5220	INDIRECT COSTS TRANSFER	44,675.77	60,749	50,000	50,000	50,000	-
1	5311	SALE OF LAND	21,600.00	63,364	-	-	-	-
		Total Projected Revenues	23,796,063	25,294,668	23,982,729	24,579,440	24,899,215	319,774

Powell Co Schools FY 2025-26 Budget Projected Expenditures-General Fund								Fund I
FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals		FY2026 Draft Budget	FY 2026 Tentative Budget	FY 2026 Working Budget	Variance 2026 DB vs 2026 TB
1	0110	CERTIFIED PERMANENT SALARY	7,029,227	7,669,145	8,039,103	8,006,576	7,829,958	(176,618)
1	0111	EXTENDED DAY	250,553	324,447	313,980	334,835	326,069	(8,766)
1	0112	EXTRA SERVICE	180,542	252,308	258,425	258,950	258,950	(0)
1	0113	OTHER CERTIFIED SALARY	63,795	62,466	64,000	60,000	60,000	-
1	0113 TECH	OTHER CERTIFIED SALARY	6,900	-	7,000	7,000	7,000	-
1	0114	NATIONAL TEACHERS CERIFICATION	2,000	-	-	-		-
1	0116	SPEECH LANGUAGE PATH PAY CERT	8,500	4,200	4,200	4,200	4,200	-

1	0120	CERTIFIED SUBSTITUTE SALARY	308,480	343,500	170,000	170,000	170,000	-
1	0120 TECH	CERTIFIED SUBSTITUTE SALARY	-	0.00		0.00		-
1	0130	CLASSIFIED REGULAR SALARY	1,886,091	2,177,304	2,668,229	2,558,466	2,570,017	11,551
1	0131	CLASSIFIED EXTRA SERVICE	68,415	65,132	19,127	26,227	32,956	6,728
1	0131 TECH	CLASSIFIED EXTRA SERVCIIE	0	0		0	-	-
1	0132	CLASSIFIED EXTRA SERVICE-supp con	4750.00	4,950	4,000	5,000	5,000	-
1	0133	SPEECH LANGUAGE PATH PAY CL	3500.07	8,400	8,400	8,400	12,600	4,200
1	0140	CLASSIFIED OVERTIME SALARY	20,169	15,669	20,000	20,000	20,000	-
1	0150	CLASSIFIED SUBSTITUTE SALARY	92,838	115,635	75,000	75,000	75,000	-
1	0160	CLASSIFIED/LICENSED SALARY	130,050	123,887	144,096	144,096	144,096	-
1	0170	BOARD PAID ATHLETICS	68,274	81,588	100,110	100,110	100,110	-
1	0190	BOARD PER DIEM	9,900	9,450	13,500	13,500	13,500	-
1	0212	GROUP HEALTH INSURANCE	-87.50	2,075	0	1,500	1,500	-
1	0219	OTHER INSURANCE	0	8,473	0	0		-
1	0221	EMPLOYER FICA CONTRIBUTION	136,974	144,832	168,512	167,108	161,982	(5,126)
1	0221 TECH	EMPLOYER FICA CONTRIBUTION	-	0	0	3	3	-
1	0222	EMPLOYER MEDICARE CONTRIBUTION	141,215	156,114	167,557	167,108	163,144	(3,964)
1	0222 TECH	EMPLOYER MEDICARE CONTRIBUTION	97	0	100	100	100	-
1	0231	KTRS EMPLOYER CONTRIBUTION	254,829	265,990	264,723	264,280	258,750	(5,530)
1	0231 TECH	KTRS EMPLOYER CONTRIBUTION	207	0	210	210	210	-
1	0232	CERS EMPLOYER CONTRIBUTION	529,951	470,726	488,185	456,117	445,459	(10,658)
1	0232 TECH	CERS EMPLOYER CONTRIBUTION	-	0	0	0		-
1	0253	KSBA UNEMPLOYMENT INSURANCE	19,090	19,705	25,000	25,000	24,526	(474)
1	0260	WORKMENS COMPENSATION	57,051	60,587	58,960	80,968	80,840	(128)
1	0260 TECH	WORKMENS COMPENSATION	19	-	20	20	20	-
1	0280	ON-BEHALF PAYMENTS	5,045,972	5,189,986	5,400,000	5,400,000	5,400,000	-
1	0291	ACCRUED SICK LEAVE PAID	30,564	1,536	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	156,103	142,555	179,000	179,000	-
1	0338	REGISTRATION FEES	17,899	12,360	14,900	15,000	15,000	-
1	0338 TECH	REGISTRATION FEES	298	557	1,100	1,100	1,100	-
1	0339	OTHER TRAINING & DEVELOPMENT S	30	-	50	50	50	-
1	0341	DRUG TESTING	5,688	2,600	6,000	6,000	6,000	-
1	0342	AUDITING SERVICES	16,400	16,600	17,200	17,200	17,200	-
1	0343	LEGAL SERVICES	7,304	6,345	10,000	10,000	15,000	5,000
1	0345	MEDICAL SERVICES	3,070	1,235	3,000	3,000	3,000	-
1	0346	ARCHITECT & ENGINEERING SVCS	33,867	13,252	50,000.00	5,000.00	5,000	-
1	0347	SECURITY SERVICES	39,393	1,920	78,084	113,195	113,195	-
1	0349	OTHER PROFESSIONAL SERVICES	284,547	332,807	285,000	285,000	285,000	-

1	0349 TECH	OTHER PROFESSIONAL SERVICES		0.00	0.00	0.00	-	-
1	0411	WATER/SEWAGE	124,179	85,259	100,000	90,000	90,000	-
1	0421	SANITATION SERVICE	44,839	55,896	45,000	48,000	48,000	-
1	0425	PEST CONTROL SERVICES	7,120	6,510	7,500	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	114,241	37,000	37,000	37,000	-
1	0434	BUILDING REPAIRS & MAINT	23,275	116,941	277,096	1,000,000	1,066,775	66,775
1	0435	VEHICLE REPAIR & MAINT	5,927	-	4,000	4,000	10,000	6,000
1	0437	PLUMBING REPAIRS & MAINTENANCE	6,389	47,031	7,000	7,000	40,000	33,000
1	0438	ROOF REPAIRS & MAINTENANCE		-	10,000	2,000	2,000	-
1	0439	OTHER REPAIRS AND MAINTENANCE	88,052	163,290	90,000	90,000	90,000	-
1	0441	LAND & BUILDING RENT	8,000	8,593	8,000	8,500	8,500	-
1	0442	EQUIPMENT & VEHICLE RENT	-	-	2,500	2,500	2,500	-
1	0444	COPIER RENTAL	15,081	8,084	6,300	6,300	8,500	2,200
1	0491	ASPHALT RESURFACING/STRIPPING	29,808	-	50,000	50,000	50,000	-
1	0521	PUPIL TRANSPORTATION INSURANCE	48,739	66,616	66,000	56,000	72,853	16,853
1	0522	PROPERTY INSURANCE	106,206	-	125,000	123,000	147,861	24,861
1	0523	FIDELITY BOND	412	412	420	550	550	-
1	0524	FLEET INSURANCE	17,179	13,708	17,200	20,000	25,000	5,000
1	0525	GENERAL LIABILITY INSURANCE	14,646	12,939	15,000	16,900	16,900	-
1	0526	LEGAL LIABILITY INS	6,254	6,272	6,300	7,200	10,006	2,806
1	0527	STUDENT LIABILITY INSURANCE	52,668	52,668	52,668	52,668	52,668	-
1	0529	OTHER INSURANCE	46,486	46,804	47,000	53,500	47,000	(6,500)
1	0531	POSTAGE & PO BOX RENT	4,189	3,701	4,400	4,400	4,400	-
1	0531 TECH	POSTAGE & PO BOX RENT	-	-	100	100	100	-
1	0532	TELEPHONE	36,493	37,836	37,000	37,000	37,000	-
1	0533	ON-LINE NETWORK	8,940	4,820	9,000	12,000	12,000	-
1	0534	CELL PHONE SERVICES	1,109	578	1,200	1,200	1,200	-
1	0536	RADIO SERVICES	10,200	10,200	10,500	10,500	10,500	-
1	0542	NEWSPAPER ADVERTISING	440	559	1,500	1,500	1,500	-
1	0542 TECH	NEWSPAPER ADVERTISING	-	-	-	-		-
1	0559	OTHER PRINTING	15,199	3,520	15,000	15,000	15,000	-
1	0580	TRAVEL	11,855	13,588	12,000	12,000	14,000	2,000
1	0580 379GX	TRAVEL	1,510	1,007	1,500	1,500	1,500	-
1	0580 518JX	TRAVEL	23	-	25	-		-
1	0580 TECH	TRAVEL	1,321	758	1,300	1,300	1,300	-
1	0610	GENERAL SUPPLIES	194,753	174,872	180,000	180,000	180,000	-

1	0610 379GX	GENERAL SUPPLIES	508	48	1,000	1,000	1,000	-
1	0610 TECH	GENERAL SUPPLIES	1,889	-	2,000	2,000	2,000	-
1	0616	FOOD NON INSTR NON FOOD SVC	2,062	1,476	4,000	4,000	4,000	-
1	0617	FOOD INSTR NON FOOD FOOD SERVICE	49	617	300	300	300	-
1	0617 TECH	FOOD INSTR NON FOOD FOOD SERVICE	-	-	100	100	100	-
1	0621	NATURAL GAS	90,769	105,920	120,000	120,000	120,000	-
1	0622	ELECTRICITY	353,677	349,715	360,000	360,000	360,000	-
1	0626	GASOLINE	7,893	9,184	20,000	20,000	20,000	-
1	0627	DIESEL FUEL	57,716	76,099	130,000	130,000	130,000	-
1	0641	LIBRARY BOOKS	-	0.00	0.00	0.00	-	-
1	0643	SUPPLEMENTARY STUDYGUIDES	15	404	-	-	-	-
1	0644	TEXTBOOKS	7,976	10,925	200,000	200,000	200,000	-
1	0646	TESTS	22,485	23,870	27,000	27,000	27,000	-
1	0650	SUPPLIES/TECHNOLOGY RELATED	3,823	387	10,000	10,000	10,000	-
1	0650 379GX	SUPPLIES/TECHNOLOGY RELATED	776.86	1,159	500	500	500	-
1	0650 TECH	SUPPLIES/TECHNOLOGY RELATED	1,770	-	5,000	5,000	5,000	-
1	0651	TECH RELATED-DEVICES	-	285	140,000	140,000	140,000	-
1	0653	TECH SOFTWARE	50,898	48,974	85,000	95,000	95,000	-
1	0653 TECH	TECH SOFTWARE	20,947	20,724	21,000	21,000	21,000	-
1	0661	LUBRICANTS	73,688	8,856	8,000	8,000	8,000	-
1	0662	TIRES & LUBES	9,740	6,601	10,000	10,000	10,000	-
1	0663	REPAIR PARTS	89,322	65,005	100,000	100,000	100,000	-
1	0679	OTHER STUDENT ACTIVITIES	67,003	63,766	75,000	100,000	100,000	-
1	0692	HEALTH SUPPLIES	8,312	13,884	8,500	8,500	15,000	6,500
1	0693	FLOORING SUPPLIES	-	-	3,000	3,000	3,000	-
1	0694	EQUIPMENT SUPPLIES	8,967	5,278	6,000	6,000	6,000	-
1	0694 TECH	EQUIPMENT SUPPLIES	-	-	100	100	100	-
1	0695	FURNITURE AND FIXTURES SUPPLIE	-	-	122,000	158,576	321,075	162,499
1	0695 TECH	FURNITURE AND FIXTURES SUPPLIE	-	-	100	100	100	-
	0697	OTHER SUPPLIES & MATERIALS	6,722	2,972	5,000	5,000	5,000	-
1	0698	LAWN & LANDSCAPING SUPPLIES	-	-	500	500	500	-
1	0699	TRANSPORTATION REIMBURSEMENT	(15,270)	(13,169)		-	-	-
1	0732	VEHICLES	49,800	213,061.00	25,000.00	70,000.00	90,000	20,000
1	0733	FURNITURE & FIXTURES	-	0.00	0.00	0.00	-	-
1	0735	TECH SOFTWARE	-	10,355.00	0.00	0.00	11,000	11,000
1	0739	OTHER EQUIPMENT	11,350	32,406	55,000	40,000	40,000	-
1	0810	DUES & FEES	42,940	33,250	45,000	45,000	45,000	-
1	0810 TECH	DUES & FEES	125	300	300	300	300	-
1	0838	KISTA PRINCIPAL	282,846	291,800	304,135	308,464	308,464	-

1	0839	KISTA INTEREST	97,199	91,547	86,801	91,032	91,032	0
1	0840	CONTINGENCY	-		1,257,648	1,199,648	1,229,648	30,000
1	0893	UNIFORMS	3,322	2,753	6,800	6,800	6,800	-
1	0899	OTHER MISCELLANEOUS	(825)	1,179	5,000	5,000	5,000	-
1	0910	FUND TRANSFERS OUT	1,038,973	524,908	45,000	45,000	92,970	47,970
		SBDM ALLOCATION ADJUSTMENT	201,145	165,387	214,111	198,082	220,678	22,596
		16MX-On-behalf	80,961	63,274	60,000	60,000	60,000	-
		Adj to Bal	8,163					-
		Total Projected Expenditures	20,569,793	21,411,787	23,982,729	24,629,440	24,899,215	269,775

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

Fund 2

FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Actuals	FY2026 Draft Budget	FY 2026 Tentative Budget	FY 2026 Working Budget	Variance 2026 WB vs 2026 TB
2	1510	INTEREST ON INVESTMENTS	8,340	10,112		0.70	8000	7,999
2	1920	CONTRIBUTIONS/DONATIONS	54,727	70,005		57,620	57620	(0)
2	1990	MISC REVENUE					0	-
2	3200	RESTRICTED STATE REVENUE	1,192,921	1,365,584		1,311,965	1311965	-
2	4500	RESTRICTED FED THRU STATE	4,305,885	3,525,606		2,385,703	2385703	-
2	4700	FEDERAL REV THRU INTERMEDIATE SRC	21,420	3,521		-	0	-
2	5210	FUND TRANSFER	37,368	36,734		45,000	45000	-
2	5251	FLEX FOCUS TRANSFER ESS	10,865	21,135		(5,000)	-5000	-
2	5261	FLEX FOCUS TRANSFER OPERATION	(10,865)	(21,135)		5,000	5000	-
		Total Projected Revenues	5,620,661	5,011,562	-	3,800,289	3,808,288	7,999

Powell Co Schools FY 2025-26 Budget
Projected Expenditures

Fund 2

FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Actuals	FY2026 Draft Budget	FY 2026 Tentative Budget	FY 2026 Working Budget	Variance 2026 WB vs 2026 TB
2	Sal	Total Salary	4,399,350	3,449,743		3,004,077	3,004,077	(0)
2	Oth	Other Expenditures	1,221,311	1,561,819		796,212	804,211	7,999
		Total Projected Expenditures	5,620,661	5,011,562	-	3,800,289	3,808,288	7,999

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

Fund 22

FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Actuals	FY2026 Draft Budget	FY 2026 Tentative Budget	FY 2026 Working Budget	Variance 2026 WB vs 2026 TB
22	1790	OTHER STUDENT ACTIVITY INCOME	22,285	6,505		8,200	8,200	-
22	1510	INTEREST	405	704				-
		Total Projected Revenues	22,691	7,209	-	8,200	8,200	-

Powell Co Schools FY 2025-26 Budget Projected Expenditures-District Activity Fund								Fund 22
FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Actuals	FY2026 Draft Budget	FY 2026 Tentative Budget	FY 2026 Working Budget	Variance 2026 WB vs 2026 TB
22	0610	GENERAL SUPPLIES (Instructional)	13965	1,607		8,200	8,200	-
22	0650	SUPPLES/TECHNOLOGY RELATED	40					-
22	0894	INSTRUCTIONAL FIELD TRIP	441					-
		Total Projected Expenditures	14,446	1,607	-	8,200	8,200	-
Powell Co Schools FY 2025-26 Budget Projected Revenues-School Activity Fund								Fund 25
FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Actuals	FY2026 Draft Budget	FY 2026 Tentative Budget	FY 2026 Working Budget	Variance 2026 WB vs 2026 TB
25	1510	INTEREST ON INVESTMENTS	11,121	11,982		12,000	12,000	-
25	1710	ADMISSIONS	137,009	112,516		140,000	140,000	-
25	1730	CLUB & OTHER DUES	1,740	4,001		2,500	2,500	-
25	1740	STUDENT FEES	22,863	37,241		25,000	25,000	-
25	1750	DONATIONS	17,533	42,945		18,000	18,000	-
25	1760	BOARD	27,751	42,532		30,000	30,000	-
25	1790	OTHER STUDENT ACTIVITY INCOME	832,929	433,470		900,000	900,000	-
		Total Projected Revenues	1,050,946	684,687	-	1,127,500	1,127,500	-
Powell Co Schools FY 2025-26 Budget Projected Expenditures-School Activity Fund								Fund 25
FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Actuals	FY2026 Draft Budget	FY 2026 Tentative Budget	FY 2026 Working Budget	Variance 2026 WB vs 2026 TB
25	0349	OTHER PROFESSIONAL SERVICES	432,272	143,139		450,000	450,000	-
25	0610	GENERAL SUPPLIES	386,939	338,936		400,000	400,000	-
25	0616	FOOD NON INSTR NON FOOD SVCS	31,155	27,613		32,000	32,000	-
25	0650	SUPPLIES/TECHNOLOGY RELATED	2,459	-		2,500	2,500	-
25	0673	FEES/REGISTRATION	23,371	11,345		25,000	25,000	-
25	0674	AWARDS	1,419	203		1,500	1,500	-
25	0675	ORGANIZATION SUPPLIES	111,535	103,413		125,000	125,000	-
25	0697	OTHER SUPPLIES AND MATERIALS	-	-		37,500	37,500	-
25	0679	OTHER STUDENT ACTIVITES	10,401	(10,401)		12,000	12,000	-
25	0894	INSTRUCTIONAL FIELD TRIPS	10,535	4,318		12,000	12,000	-
25	0895	OTHER STUDENT TRAVEL	19,478	52,249		20,000	20,000	-
25	0898	EXTRA-CURRICULAR FIELD TRIPS	8,934	-		10,000	10,000	-
		Total Projected Expenditures	1,038,498	670,815	-	1,127,500	1,127,500	-

Powell Co Schools FY 2025-26 Budget												Fund 310
Projected Revenues-Capital Outlay												

FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Actuals	FY2026 Draft Budget	FY 2026 Tentative Budget	FY 2026 Working Budget	Variance 2026 WB vs 2026 TB
310	0999R	BEG BALANCE RESTRICTED	-	614,136	-			-
310	0999U	BEG BALANCE UNASSIGNED						-
310	1510	INTEREST ON INVESTMENTS	13,364		-			-
310	3200	RESTRICTED STATE REVENUE	196,319	187,216		180,288	176,300	(3,988)
		Total Projected Revenues	209,683	801,352	-	180,288	176,300	(3,988)

Powell Co Schools FY 2025-26 Budget	Fund 310
Projected Expenditures-Capital Outlay	

FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Actuals	FY2026 Draft Budget	FY 2026 Tentative Budget	FY 2026 Working Budget	Variance 2026 WB vs 2026 TB
310	0344	FINANCIAL SERVICES	-			180,288	176,300	(3,988)
310	0910	FUND TRANSFER OUT		801,352.45	-			-
		Total Projected Expenditures	-	801,352	-	180,288	176,300	(3,988)

Powell Co Schools FY 2025-26 Budget										Fund 320
Projected Revenues-Building Fund										

FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Actuals	FY2026 Draft Budget	FY 2026 Tentative Budget	FY 2026 Working Budget	Variance 2026 WB vs 2026 TB
320	0999R	BEG BALANCE RESTRICTED	-	967,006	-	-	-	-
320	0999U	BEG BALANCE UNASSIGNED	-		-	-	-	-
320	1111	GENERAL PROPERTY TAX	827,084	882,586		918,278	922,247	3,969
320	1510	INTEREST ON INVESTMENTS	14,824			-	-	-
320	3200	RESTRICTED STATE REVENUE	1,167,518	1,384,600		1,265,006	1,265,006	-
		Total Projected Revenues	2,009,426	3,234,192	-	2,183,284	2,187,253	3,969

Powell Co Schools FY 2025-26 Budget		Fund 320
Projected Expenditures-Building Fund		

FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Actuals	FY2026 Draft Budget	FY 2026 Tentative Budget	FY 2026 Working Budget	Variance 2026 WB vs 2026 TB
320	0344	FINANCIAL SERVICES	-			527,466		(527,466)
320	0910	FUND TRANSFER OUT	886,096	1,581,004				-
320	0914	FOR DEBT SERVICE	604,972	1,653,188		1,655,818	2,187,253	531,435
		Total Projected Expenditures	1,491,068	3,234,192	-	2,183,284	2,187,253	3,969

Powell Co Schools FY 2025-26 Budget	Fund 360
Projected Revenues-Construction Fund	

FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Actuals	FY2026 Draft Budget	FY 2026 Tentative Budget	FY 2026 Working Budget	Variance 2026 WB vs 2026 TB
360	0999U	BEGINNING BALANCE		11,138,877				
360	1510	INTEREST ON INVESTMENTS	445,359	758,269		-	-	-
360	3200	STATE REVENUE		2,959,000				
360	5110	BOND PRINCIPAL PROCEEDS	20,570,000			20,570,000	20,570,000	-
360	5120	BOND PREMIUM	56,586			369,419	369,419	-
360	5210	FUND TRANSFER	1,912,611	1,879,051		10,410,709	10,410,709	-
		Total Projected Revenues	22,984,556	16,735,197	-	31,350,128	31,350,128	-

Powell Co Schools FY 2025-26 Budget Projected Expenditures-Construction Fund	Fund 360
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FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Actuals	FY2026 Draft Budget	FY 2026 Tentative Budget	FY 2026 Working Budget	Variance 2026 WB vs 2026 TB
360	0346	ARCHECTUR & ENGINEERING SVCS	73,601	271,563		1,651,741	1,651,741	-
360	0349	OTHER PROFESSIONAL SERVICES	360,665					-
360	0450	CONSTRUCTION SERVICES	3,747,524	16,017,272		26,539,059	26,539,059	-
360	0549	OTHER ADVERTISING				1,000	1,000	-
360	0559	OTHER PRINTING	37,269	4,700		21,184	21,184	-
360	0650	SUPPLIES/TECHNOLOGY RELATED				180,000	180,000	-
360	0695	FURNITURE AND FIXTURES SUPPLIE		1,665		850,000	850,000	-
360	0734	TECH-RELATED HARDWARE				215,000	215,000	-
360	0833	AMRT BND ISS & OTH DBT-REL CST	131,130			131,130	131,130	-
360	0834	AMRT OF PRIN & DISC ISS BNDS				312,833	312,833	-
360	0840	CONTINGENCY				1,291,777	1,291,777	-
360	0899	OTHER MISCELLANEOUS	138,719	137,186		156,404	156,404	-
360	0910	FUND TRANSFER OUT	24,910	139,807				-
		Total Projected Expenditures	4,513,818	16,572,192	-	31,350,128	31,350,128	-

Powell Co Schools FY 2025-26 Budget Projected Revenues-Debt Service	Fund 400
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FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Actuals	FY2026 Draft Budget	FY 2026 Tentative Budget	FY 2026 Working Budget	Variance 2026 WB vs 2026 TB
400	3900	REV FOR ON BEHALF PAYMENTS	451,480	503,381		503,382	503,382	-
400	5210	FUND TRANSFER	604,972	1,653,188		1,655,818	1,655,818	-
		Total Projected Revenues	1,056,452	2,156,570	-	2,159,200	2,159,200	-

Powell Co Schools FY 2025-26 Budget Projected Expenditures-Debt Service	Fund 400
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FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Actuals	FY2026 Draft Budget	FY 2026 Tentative Budget	FY 2026 Working Budget	Variance 2026 WB vs 2026 TB
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400	0344	FINANCIAL SERVICES						-
400	0831	REDEMPTION OF PRINCIPAL	845,000	1,140,000		1,170,000	1,170,000	-
400	0832	INTEREST	211,452	1,016,570		989,200	989,200	-
		Total Projected Expenditures	1,056,452	2,156,570	-	2,159,200	2,159,200	-

Powell Co Schools FY 2025-26 Budget Projected Revenues-Food Service	Fund 51
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FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Actuals	FY2026 Draft Budget	FY 2026 Tentative Budget	FY 2026 Working Budget	Variance 2026 WB vs 2026 TB
51	0999R	BEG BALANCE RESTRICTED	770,408	697,470		541,436	480,183	(61,254)
51	1510	INTEREST ON INVESTMENTS	21,218	17,440		8,000	8,000	-
51	1611	REIMBURSABLE SCHOOL LUNCH PROG	-	-		135,000	135,000	-
51	1624	NON-REIMBURSBLE A LA CARTE PRG	100,930	102,485		50,000	50,000	-
51	1990	MISC REVENUE	-	-		2,000	2,000	-
51	3200	RESTRICTED STATE REVENUE	12,924	12,028		15,000	15,000	-
51	3900	REV FOR ON BEHALF PAYMENTS	234,622	234,174		100,000	100,000	-
51	4500	RESTRICTED FED THRU STATE	1,643,294	1,517,911		1,400,000	1,400,000	-
51	4950	CHILD NUTR PRG DONATED COMMOD	76,033	103,787		100,000	100,000	-
51	5210	FUND TRANSFER	-	-		-	-	-
		Total Projected Revenues	2,859,430	2,685,295	-	2,351,436	2,290,183	(61,254)

Powell Co Schools FY 2025-26 Budget Projected Expenditures-Food Service	Fund 51
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FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Actuals	FY2026 Draft Budget	FY 2026 Tentative Budget	FY 2026 Working Budget	Variance 2026 WB vs 2026 TB
51	0110	CERTIFIED PERMANENT SALARY	48,817	51,514		49,305	49,305	-
51	0111	EXTENDED DAY SALARY	14,516	15,315		14,658	14,658	-
51	0112	EXTRA SERVICE	8,550	8,978		8,636	8,636	-
51	0130	CLASSIFIED REGULAR SALARY	371,088	411,324		392,061	392,061	-
51	0131	CLASSIFIED EXTRA SERVICE	6,350	10,492		0	0	-
51	0140	CLASSIFIED OVERTIME	818			2,020	2,020	-
51	0150	CLASSIFIED SUBSTITUTE SALARY	21,572	11,082		35,350	35,350	-
51	0221	EMPLOYER FICA CONTRIBUTION	23,916	25,938		24,308	24,308	-
51	0222	EMPLOYER MEDICARE CONTRIBUTION	6,626	7,149		5,685	5,685	-
51	0231	KTRS EMPLOYER CONTRIBUTION	2,205	2,274		2,178	2,178	-
51	0232	CERS EMPLOYER CONTRIBUTION	(34,950)	85,034		91,568	91,568	-
51	0253	KSBA UNEMPLOYMENT INSURANCE	1,881	1,719		3,921	3,921	-
51	0260	WORKMENS COMPENSATION	8,484	9,318		11,800	11,800	-
51	0280	ON-BEHALF PAYMENTS	234,622	234,174		100,000	100,000	-

51	0338	REGISTRATION FEES	710	625		2,389	2,389	-
51	0342	AUDITING SERVICES	-	0		1,750	1,750	-
51	0349	OTHER PROFESSIONAL SERVICES	22,516	24,237		25,882	25,882	-
51	0433	EQUIPMENT REPAIR & MAINT	16,652	7,390		25,531	25,531	-
51	0435	VEHICLE REPAIR & MAINT	-	0		5,498	5,498	-
51	0439	OTHER REPAIRS AND MAINTENANCE	2,024	2,812		16,500	16,500	-
51	0531	POSTAGE & PO BOX RENT	-	0		1,350	1,350	-
51	0580	TRAVEL	1,978	2,573		8,121	8,121	-
51	0610	GENERAL SUPPLIES	77,246	79,588		100,000	100,000	-
51	0626	GASOLINE	-	0		150	150	-
51	0630	FOOD	951,353	937,309		955,000	955,000	-
51	0630N	Non-Program Food Costs	34,204	40,089		38,325	38,325	-
51	0635	MILK	103,901	104,743		106,242	106,242	-
51	0650	SUPPLIES/TECHNOLOGY RELATED	-	635		7,207	7,207	-
51	0694	EQUIPMENT SUPPLIES	4,339	12,899		5,242	5,242	-
51	0697	OTHER SUPPLIES & MATERIALS	9,126	4,505		186,061	124,808	(61,253)
51	0733	FURNITURE & FIXTURES	-	0		1,500	1,500	-
51	0739	OTHER EQUIPMENT	33,026	46,922		70,000	70,000	-
51	0810	DUES & FEES	4,046	4,604		3,200	3,200	-
51	0893	UNIFORMS	938	1,119		-	-	-
51	0913	INDIRECT COSTS	44,676	60,749		50,000	50,000	-
		Total Pojected Expenditures	2,021,228	2,205,112	-	2,351,436	2,290,183	(61,253)

Powell Co Schools FY 2025-26 Budget Projected Revenues-Day Care								Fund 52
FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Actuals	FY2026 Draft Budget	FY 2026 Tentative Budget	FY 2026 Working Budget	Variance 2026 WB vs 2026 TB
52	0999R	BEG BALANCE RESTRICTED					-	-
52	3900	ON-BEHALF REVENUE					-	
52	1810	DAYCARE FEES					18,500	18,500
52	5210	FUND TRANSFER					47,970	47,970
		Total Projected Revenues			-		66,470	66,470

Powell Co Schools FY 2025-26 Budget Projected Expenditures-Day Care								Fund 52
FUND	OBJECT	ACCOUNT DESCRIPTION	2024 Actuals	2025 Actuals	FY2026 Draft Budget	FY 2026 Tentative Budget	FY 2026 Working Budget	Variance 2026 WB vs 2026 TB
52	0130	CLASSIFIED REGULAR SALARY					47,413	47,413
52	0221	EMPLOYER FICA CONTRIBUTION					2,940	2,940

52	0222	EMPLOYER MEDICARE CONTRIBUTION					687	687
52	0232	CERS EMPLOYER CONTRIBUTION					8,828	8,828
52	0260	WORKMENS COMPENSATION					128	128
52	0253	KSBA UNEMPLOYMENT INSURANCE					474	474
52	0280	ON-BEHALF PAYMENTS					0	-
52	0610	GENERAL SUPPLIES					1,000	1,000
52	0630	FOOD					5,000	5,000
		Total Pojected Expenditures	-		-		66,470	66,470