Powell Co Schools FY 2026-27 Budget *Projected Revenues-General Fund*								*Fund I*
FUND	**OBJECT**	**ACCOUNT DESCRIPTION**	**2025 Actuals**	**2026 Working Budget**	**2026 Actuals**	**% Percent Used**	**FY2027 Draft Budget**	**Variance 2026 WB vs 2027 DB**
1	0999A	BEGINNING BALANCE ASSIGNED	-	1,058,576	1,058,576	0%	-	(1,058,576)
1	0999C	BEGINNING BALANCE COMMITTED	38,247	48,796	48,796	100%	48,796	(0)
1	0999U	BEGINNING BALANCE UNASSIGNED	3,165,112	2,725,616	2,732,370	100%	2,429,648	(295,968)
1	1111	GENERAL PROPERTY TAX	1,860,322	1,931,253	198	0%	2,109,561	178,308
1	1113	PSC PROPERTY TAX	1,138,625	1,064,485	18,330	2%	1,142,920	78,435
1	1115	DELINQUENT PROPERTY TAX	134,376	60,000	56,533	94%	60,000	-
1	1117	MOTOR VEHICLE TAX	685,480	558,252	179,274	32%	565,180	6,928
1	1118	UNMINED MINERALS TAX	20,347	50,000	-	0%	50,000	-
1	1121	UTILITIES TAX	793,252	700,000	334,826	48%	700,000	-
1	1191	OMITTED PROPERTY TAX	5,712	15,000	5,332	36%	5,000	(10,000)
1	1442	TRANSPORT FRM FISCAL COURT	1,771	12,000	-	0%	2,500	(9,500)
1	1510	INTEREST ON INVESTMENTS	128,532	125,000	127,881	102%	125,000	-
1	1530	NET INCREASE FV INVESTMENTS	22,643		-	0%	-	
1	1911	BUILDING RENTAL	6,210	-	-	0%	-	-
1	1990	MISCELLANEOUS REVENUE	169,291	100,000	64,547	65%	350,000	250,000
1	3111	SEEK PROGRAM	10,537,087	10,570,237	4,497,296	43%	10,148,002	(422,235)
1	3122	VOCATIONAL TRANSPORTATION	31,007	25,000	-	0%	25,000	-
1	3129	KSB/KSD TRANSPORTATION REIMB	9,442	12,000	-	0%	12,000	-
1	3130	NATIONAL BD CERT REIMB	-	-	-	0%		-
1	3132	MISC STATE REIMB (SPEECH PATH)	6,000	8,000	-	0%	8,000	-
1	3900	REV FOR ON BEHALF PAYMENTS	5,253,260	5,460,000	-	0%	5,460,000	-
1	4810	MEDICAID REIM FROM FEDERAL	297,117	325,000	294,624	91%	325,000	-
1	5210	FUND TRANSFER	1,087,069	-	206,046	63%	-	-
1	5220	INDIRECT COSTS TRANSFER	60,749	50,000	10,659	21%	50,000	-
1	5311	SALE OF LAND	63,364	-	-	0%	-	-
1	5500	CAPITAL LEASE PROCEEDS	176,527		-		-	
		Total Projected Revenues	25,691,541	24,899,215	8,576,712	34%	23,616,607	(1,282,608)

Powell Co Schools FY 2026-27 Budget *I Projected Expenditures-General*								*Fund*
FUND	**OBJECT**	**ACCOUNT DESCRIPTION**	**2025 Actuals**	**2026 Working Budget**	**2026 Actuals**	**% Percent Used**	**FY2027 Draft Budget**	**Variance 2026 WB vs 2027 DB**
1	0110	CERTIFIED PERMANENT SALARY	7,669,145	7,829,958	3,230,825	41%	7,908,258	78,300

Powell Co Schools FY 2026-27 Budget *Projected Revenues-General Fund*								*Fund I*
FUND	**OBJECT**	**ACCOUNT DESCRIPTION**	**2025 Actuals**	**2026 Working Budget**	**2026 Actuals**	**% Percent Used**	**FY2027 Draft Budget**	**Variance 2026 WB vs 2027 DB**
1	0111	EXTENDED DAY	324,447	326,069	161,506	50%	329,330	3,261
1	0112	EXTRA SERVICE	252,308	258,950	133,893	52%	258,950	-
1	0113	OTHER CERTIFIED SALARY	62,466	60,000	26,372	44%	60,600	600
1	0113 TECH	OTHER CERTIFIED SALARY		7,000		0%	7,070	70
1	0114	NATIONAL TEACHERS CERIFICATION			-	0%	-	-
1	0116	SPEECH LANGUAGE PATH PAY CERT	4,200	4,200	1,750	42%	4,200	-
1	0120	CERTIFIED SUBSTITUTE SALARY	343,500	170,000	120,512	71%	200,000	30,000
1	0120 TECH	CERTIFIED SUBSTITUTE SALARY				0%	-	-
1	0130	CLASSIFIED REGULAR SALARY	2,177,304	2,570,017	1,066,742	42%	2,595,718	25,700
1	0131	CLASSIFIED EXTRA SERVICE	65,132	32,956	53,151	161%	33,285	330
1	0131 TECH	CLASSIFIED EXTRA SERVCIE		-		0%	-	-
1	0132	CLASSIFIED EXTRA SERVICE-supp con	4950.00	5,000	375	8%	5,050	50
1	0133	SPEECH LANGUAGE PATH PAY CL	8400.00	12,600	5,250	42%	8,400	(4,200)
1	0140	CLASSIFIED OVERTIME SALARY	15,669	20,000	5,233	26%	20,200	200
1	0150	CLASSIFIED SUBSTITUTE SALARY	115,635	75,000	69,369	92%	100,000	25,000
1	0160	CLASSIFIED/LICENSED SALARY	123,887	144,096	59,851	42%	145,537	1,441
1	0170	BOARD PAID ATHLETICS	81,588	100,110	48,325	48%	100,110	-
1	0190	BOARD PER DIEM	9,450	13,500	4,350	32%	13,500	-
1	0212	GROUP HEALTH INSURANCE	2075.16	1,500	0	0%	1,500	-
1	0219	OTHER INSURANCE	8,473		7,124		10,000	
1	0221	EMPLOYER FICA CONTRIBUTION	144,832	161,982	71,488	44%	166,841	4,859
1	0221 TECH	EMPLOYER FICA CONTRIBUTION		3		0%	3	0
1	0222	EMPLOYER MEDICARE CONTRIBUTION	156,114	163,144	69,099	42%	168,038	4,894
1	0222 TECH	EMPLOYER MEDICARE CONTRIBUTION		100		0%	103	3
1	0231	KTRS EMPLOYER CONTRIBUTION	265,990	258,750	115,412	45%	266,512	7,762
1	0231 TECH	KTRS EMPLOYER CONTRIBUTION		210		0%	216	6
1	0232	CERS EMPLOYER CONTRIBUTION	470,726	445,459	206,536	46%	458,823	13,364
1	0232 TECH	CERS EMPLOYER CONTRIBUTION				0%	-	-
1	0253	KSBA UNEMPLOYMENT INSURANCE	19,705	24,526	3,712	15%	25,262	736
1	0260	WORKMENS COMPENSATION	60,587	80,840	26,493	33%	83,265	2,425
1	0260 TECH	WORKMENS COMPENSATION		20	-	0%	21	1
1	0280	ON-BEHALF PAYMENTS	5,189,986	5,400,000	-	0%	5,400,000	-
1	0291	ACCRUED SICK LEAVE PAID	1,536	75,000	13,347	18%	75,000	-
1	0298	OTHER EMPLOYER PAID BENEFITS		1,000	-	0%	1,000	-

Powell Co Schools FY 2026-27 Budget *Fund I*
Projected Revenues-General Fund

FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Working Budget	2026 Actuals	% Percent Used	FY2027 Draft Budget	Variance 2026 WB vs 2027 DB
1	0311	TAX COLLECTION FEES	156,103	179,000	741	0%	179,000	-
1	0338	REGISTRATION FEES	12,360	15,000	3,444	23%	15,000	-
1	0338 TECH	REGISTRATION FEES	557	1,100		0%	1,000	(100)
1	0339	OTHER TRAINING & DEVELOPMENT S		50	-	0%	-	(50)
1	0341	DRUG TESTING	2,600	6,000	1,690	28%	5,000	(1,000)
1	0342	AUDITING SERVICES	16,600	17,200	16,800	98%	17,000	(200)
1	0343	LEGAL SERVICES	6,345	15,000	4,276	29%	15,000	-
1	0345	MEDICAL SERVICES	1,235	3,000	1,235	41%	3,000	-
1	0346	ARCHITECT & ENGINEERING SVCS	13,252	5,000	-	0%	5,000.00	-
1	0347	SECURITY SERVICES	1,920	113,195	1,968	2%	-	(113,195)
1	0349	OTHER PROFESSIONAL SERVICES	332,807	285,000	106,079	37%	230,000	(55,000)
1	0349 TECH	OTHER PROFESSIONAL SERVICES		-		0%	0.00	-
1	0411	WATER/SEWAGE	85,259	90,000	29,101	32%	65,000	(25,000)
1	0421	SANITATION SERVICE	55,896	48,000	28,871	60%	50,000	2,000
1	0425	PEST CONTROL SERVICES	6,510	7,500	2,390	32%	7,500	-
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	114,241	37,000	45,949	124%	50,000	13,000
1	0434	BUILDING REPAIRS & MAINT	116,941	1,090,351	14,168	1%	120,000	(970,351)
1	0435	VEHICLE REPAIR & MAINT	-	10,000	-	0%	10,000	-
1	0437	PLUMBING REPAIRS & MAINTENANCE	47,031	40,000	12,786	32%	40,000	-
1	0438	ROOF REPAIRS & MAINTENANCE	-	2,000	-	0%	2,000	-
1	0439	OTHER REPAIRS AND MAINTENANCE	282,650	90,000	83,840	93%	100,000	10,000
1	0441	LAND & BUILDING RENT	8,593	8,500	3,000	35%	8,600	100
1	0442	EQUIPMENT & VEHICLE RENT	-	2,500	445	18%	2,500	-
1	0444	COPIER RENTAL	8,084	8,500	4,042	48%	8,500	-
1	0491	ASPHALT RESURFACING/STRIPPING	-	50,000	-	0%	50,000	-
1	0521	PUPIL TRANSPORTATION INSURANCE	66,616	72,853	72,853	100%	76,500	3,647
1	0522	PROPERTY INSURANCE	-	147,861	147,861	100%	155,000	7,139
1	0523	FIDELITY BOND	412	550	412	75%	500	(50)
1	0524	FLEET INSURANCE	13,708	25,000	24,684	99%	28,000	3,000
1	0525	GENERAL LIABILITY INSURANCE	12,939	16,900	14,088	83%	15,000	(1,900)
1	0526	LEGAL LIABILITY INS	6,272	10,006	10,006	100%	10,500	494

Powell Co Schools FY 2026-27 Budget *Fund I*
Projected Revenues-General Fund

FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Working Budget	2026 Actuals	% Percent Used	FY2027 Draft Budget	Variance 2026 WB vs 2027 DB
1	0527	STUDENT LIABILITY INSURANCE	52,668	52,668	52,668	100%	52,842	174
1	0529	OTHER INSURANCE	46,804	47,000	46,865	100%	49,500	2,500
1	0531	POSTAGE & PO BOX RENT	3,701	4,400	1,079	25%	4,000	(400)
1	0531 TECH	POSTAGE & PO BOX RENT		100	-	0%	-	(100)
1	0532	TELEPHONE	37,836	37,000	10,405	28%	38,000	1,000
1	0533	ON-LINE NETWORK	4,820	12,000	6,920	58%	12,000	-
1	0534	CELL PHONE SERVICES	578	1,200	258	22%	-	(1,200)
1	0536	RADIO SERVICES	10,200	10,500	1,680	16%	10,500	-
1	0542	NEWSPAPER ADVERTISING	559	1,500	191	13%	1,000	(500)
1	0542 TECH	NEWSPAPER ADVERTISING			-	0%	-	-
1	0559	OTHER PRINTING	(7,349)	15,000	4,037	27%	5,000	(10,000)
1	0580	TRAVEL	13,588	14,000	747	5%	10,000	(4,000)
1	0580 379GX	TRAVEL	1,007	1,500	-	0%	-	(1,500)
1	0580 518JX	TRAVEL			-	0%		-
1	0580 TECH	TRAVEL	758	1,300	290	22%	1,200	(100)
1	0610	GENERAL SUPPLIES	174,872	180,000	88,241	49%	180,000	-
1	0610 379GX	GENERAL SUPPLIES	48	1,000	-	0%	-	(1,000)
1	0610 TECH	GENERAL SUPPLIES		2,000	-	0%	2,000	-
1	0616	FOOD NON INSTR NON FOOD SVC	1,476	4,000	1,255	31%	3,000	(1,000)
1	0617	FOOD INSTR NON FOOD FOOD SERVICE	617	300	193	64%	300	-
1	0617 TECH	FOOD INSTR NON FOOD FOOD SERVICE		100	-	0%	100	-
1	0621	NATURAL GAS	105,920	120,000	26,393	22%	125,000	5,000
1	0622	ELECTRICITY	349,715	360,000	143,453	40%	385,000	25,000
1	0626	GASOLINE	9,184	20,000	11,509	58%	20,000	-
1	0627	DIESEL FUEL	76,099	130,000	42,949	33%	100,000	(30,000)
1	0641	LIBRARY BOOKS		-	-	0%	0.00	-
1	0643	SUPPLEMENTARY STUDYGUIDES	404	-	-	0%	500	500
1	0644	TEXTBOOKS	10,925	200,000	375	0%	260,000	60,000
1	0646	TESTS	23,870	27,000	25,495	94%	27,000	-
1	0650	SUPPLIES/TECHNOLOGY RELATED	387	13,000	-	0%	5,000	(8,000)
1	0650 379GX	SUPPLIES/TECHNOLOGY RELATED	1,159.38	500	-	0%	0	(500)
1	0650 TECH	SUPPLIES/TECHNOLOGY RELATED		5,000	-	0%	5,000	-
1	0651	TECH RELATED-DEVICES	285	140,000	-	0%	150,000	10,000
1	0653	TECH SOFTWARE	48,974	95,000	68,112	72%	95,000	-

Powell Co Schools FY 2026-27 Budget *Fund I*
Projected Revenues-General Fund

FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Working Budget	2026 Actuals	% Percent Used	FY2027 Draft Budget	Variance 2026 WB vs 2027 DB
1	0653 TECH	TECH SOFTWARE	20,724	21,000	11,763	56%	21,000	-
1	0661	LUBRICANTS	8,856	8,000	-	0%	10,000	2,000
1	0662	TIRES & LUBES	6,601	10,000	13,456	135%	25,000	15,000
1	0663	REPAIR PARTS	65,005	100,000	17,179	17%	75,000	(25,000)
1	0679	OTHER STUDENT ACTIVITIES	63,766	100,000	37,436	37%	100,000	-
1	0692	HEALTH SUPPLIES	13,884	15,000	7,903	53%	15,000	-
1	0693	FLOORING SUPPLIES	-	13,000	-	0%	3,000	(10,000)
1	0694	EQUIPMENT SUPPLIES	5,278	12,000	20,025	167%	6,000	(6,000)
1	0694 TECH	EQUIPMENT SUPPLIES		100	-	0%		(100)
1	0695	FURNITURE AND FIXTURES SUPPLIE	-	272,499	2,428	1%	5,000	(267,499)
1	0695 TECH	FURNITURE AND FIXTURES SUPPLIE		100	-	0%	100	-
	0697	OTHER SUPPLIES & MATERIALS	2,972	11,000	3,320	30%	5,000	(6,000)
1	0698	LAWN & LANDSCAPING SUPPLIES	-	500	-	0%	500	-
1	0699	TRANSPORTATION REIMBURSEMENT	(13,169)	-	(2,686)	0%	0	-
1	0732	VEHICLES	389,588	90,000	21,024	23%	360,000	270,000
1	0733	FURNITURE & FIXTURES	-	-	-	0%		-
1	0735	TECH SOFTWARE	10,355	11,000	13,300	0%	15,000	4,000
1	0739	OTHER EQUIPMENT	32,406	40,000	4,490	11%		(40,000)
1	0810	DUES & FEES	33,250	45,000	34,238	76%	45,000	-
1	0810 TECH	DUES & FEES	300	300	-	0%	300	-
1	0838	KISTA PRINCIPAL	291,800	291,800	-	0%	305,336	13,536
1	0839	KISTA INTEREST	91,547	91,547	45,271	49%	84,847	(6,700)
1	0840	CONTINGENCY	-	1,229,648	-	0%	1,000,000	(229,648)
1	0893	UNIFORMS	2,753	6,800	4,024	59%	6,800	-
1	0899	OTHER MISCELLANEOUS	1,179	5,000	688	14%	5,000	-
1	0910	FUND TRANSFERS OUT	524,908	92,970	-	0%		(92,970)
		SBDM ALLOCATION ADJUSTMEMT	165,387	220,678	91,006	41%	210,390	(10,288)
		16MX-On-behalf	63,274	60,000		0%	60,000	-
		Adj to Bal	15,425					-
		Total Projected Expenditures	21,696,804	24,883,066	6,989,426	28%	23,616,607	(1,266,459)