

PAINTSVILLE INDEPENDENT

FY 2026-2027

DRAFT BUDGET



| | |
|---|----------------|
| FUND 1 | \$9,677,125.00 |
| FUND 310 | \$70,000.00 |
| FUND 320 | \$880,455.00 |
| FUND 400 | \$946,072.00 |
| FUND 51 | \$602,322.00 |
| <p>** The total includes the beginning balance and on-behalf payments from the state in each fund.</p> | |

FUND 1

TENTATIVE BUDGET REPORT FOR FY 2027

| GENERAL FUND (1) | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|--|--------------------|---------------------|---------------------|
| REVENUES | | | |
| 0999 BEGINNING BALANCE | | | |
| TOTAL 0999 BEGINNING BALANCE | 1,318,649.18 | 1,602,058.51 | 1,602,058.51 |
| RECEIPTS | | | |
| REVENUE FROM LOCAL SOURCES | | | |
| AD VALOREM TAXES | | | |
| 1111 GENERAL PROPERTY TAX | 1,960,247.95 | 2,315,381.00 | 2,315,381.00 |
| 1113 PSC PROPERTY TAX | 239,482.87 | 100,000.00 | 100,000.00 |
| 1115 DELINQUENT PROPERTY TAX | 34,629.06 | 22,000.00 | 22,000.00 |
| 1117 MOTOR VEHICLE TAX | 204,412.74 | 145,000.00 | 145,000.00 |
| TOTAL AD VALOREM TAXES | 2,438,772.62 | 2,582,381.00 | 2,582,381.00 |
| SALES & USE TAXES | | | |
| 1121 UTILITIES TAX | 458,618.42 | 450,000.00 | 450,000.00 |
| TOTAL SALES & USE TAXES | 458,618.42 | 450,000.00 | 450,000.00 |
| TUITION | | | |
| 1310 TUITION FROM INDIVIDUALS | 250.00 | .00 | .00 |
| TOTAL TUITION | 250.00 | .00 | .00 |
| EARNINGS ON INVESTMENTS | | | |
| 1510 INTEREST ON INVESTMENTS | 283,182.23 | 5,000.00 | 5,000.00 |
| TOTAL EARNINGS ON INVESTMENTS | 283,182.23 | 5,000.00 | 5,000.00 |
| OTHER REVENUE FROM LOCAL SOURCES | | | |
| 1912 BUS RENTAL | 2,540.00 | 1,000.00 | 1,000.00 |
| 1990 MISCELLANEOUS REVENUE | 3,686.98 | 5,000.00 | 5,000.00 |
| TOTAL OTHER REVENUE FROM LOCAL SOURCES | 6,226.98 | 6,000.00 | 6,000.00 |
| TOTAL REVENUE FROM LOCAL SOURCES | 3,187,050.25 | 3,043,381.00 | 3,043,381.00 |
| REVENUE FROM STATE SOURCES | | | |
| STATE PROGRAM | | | |
| 3111 SEEK PROGRAM | 3,525,633.00 | 3,483,686.00 | 3,483,686.00 |
| TOTAL STATE PROGRAM | 3,525,633.00 | 3,483,686.00 | 3,483,686.00 |

TENTATIVE BUDGET REPORT FOR FY 2027

| GENERAL FUND (1) | | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|--------------------------------|--------------------------------------|--------------------|---------------------|---------------------|
| OTHER STATE FUNDING | | | | |
| 3128 | AUDIT REIMBURSEMENT | 2,000.00 | .00 | .00 |
| | TOTAL OTHER STATE FUNDING | 2,000.00 | .00 | .00 |
| EXPENDITURE REIMBURSEMENTS | | | | |
| 3130 | NATIONAL BOARD REIMBURSEMENT | 8,000.00 | .00 | .00 |
| | TOTAL EXPENDITURE REIMBURSEMENTS | 8,000.00 | .00 | .00 |
| REVENUE FOR ON BEHALF PAYMENTS | | | | |
| 3900 | ON-BEHALF | 2,430,677.03 | 1,546,000.00 | 1,546,000.00 |
| | TOTAL REVENUE FOR ON BEHALF PAYMENTS | 2,430,677.03 | 1,546,000.00 | 1,546,000.00 |
| | TOTAL REVENUE FROM STATE SOURCES | 5,966,310.03 | 5,029,686.00 | 5,029,686.00 |
| REVENUE FROM FEDERAL SOURCES | | | | |
| FEDERAL REIMBURSEMENT | | | | |
| 4810 | MEDICAID REIMBURSEMENTS | 46,470.15 | 2,000.00 | 2,000.00 |
| | TOTAL FEDERAL REIMBURSEMENT | 46,470.15 | 2,000.00 | 2,000.00 |
| | TOTAL REVENUE FROM FEDERAL SOURCES | 46,470.15 | 2,000.00 | 2,000.00 |
| OTHER RECEIPTS | | | | |
| INTERFUND TRANSFERS | | | | |
| 5210 | FUND TRANSFER | 137,742.00 | .00 | .00 |
| | TOTAL INTERFUND TRANSFERS | 137,742.00 | .00 | .00 |
| | TOTAL OTHER RECEIPTS | 137,742.00 | .00 | .00 |
| | TOTAL RECEIPTS | 9,337,572.43 | 8,075,067.00 | 8,075,067.00 |
| | TOTAL REVENUES | 10,656,221.61 | 9,677,125.51 | 9,677,125.51 |

Paintsville Independent Schools



TENTATIVE BUDGET REPORT FOR FY 2027

| GENERAL FUND (1) | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|---|---------------------|---------------------|---------------------|
| EXPENDITURES | | | |
| 1000 INSTRUCTION | | | |
| 0100 SALARIES PERSONNEL SERVICES | 3,023,119.49 | 3,261,217.00 | 3,426,305.00 |
| 0200 EMPLOYEE BENEFITS | 191,306.76 | 234,306.00 | 238,445.00 |
| 0280 ON-BEHALF | 2,095,755.10 | 1,240,000.00 | 1,240,000.00 |
| 0300 PURCHASED PROF AND TECH SERV | 12,258.56 | 6,500.00 | 6,500.00 |
| 0400 PURCHASED PROPERTY SERVICES | 27,457.52 | 13,000.00 | 13,000.00 |
| 0500 OTHER PURCHASED SERVICES | 683.01 | 7,700.00 | 7,700.00 |
| 0600 SUPPLIES | 93,398.57 | 106,050.00 | 106,050.00 |
| 0700 PROPERTY | .00 | 2,000.00 | 2,000.00 |
| 0800 DEBT SERVICE AND MISCELLANEOUS | 5,846.50 | 5,000.00 | 5,000.00 |
| TOTAL 1000 INSTRUCTION | 5,449,825.51 | 4,875,773.00 | 5,045,000.00 |
| 2100 STUDENT SUPPORT SERVICES | | | |
| 0100 SALARIES PERSONNEL SERVICES | 270,827.20 | 282,602.00 | 283,585.00 |
| 0200 EMPLOYEE BENEFITS | 11,771.30 | 12,585.00 | 12,628.00 |
| 0280 ON-BEHALF | 9,560.05 | 10,000.00 | 10,000.00 |
| 0300 PURCHASED PROF AND TECH SERV | 1,925.03 | 22,000.00 | 22,000.00 |
| 0500 OTHER PURCHASED SERVICES | 1,393.08 | 2,000.00 | 2,000.00 |
| 0600 SUPPLIES | .00 | 1,500.00 | 1,500.00 |
| TOTAL 2100 STUDENT SUPPORT SERVICES | 295,476.66 | 330,687.00 | 331,713.00 |
| 2200 INSTRUCTIONAL STAFF SUPP SERV | | | |
| 0100 SALARIES PERSONNEL SERVICES | 386,242.28 | 349,920.00 | 325,525.00 |
| 0200 EMPLOYEE BENEFITS | 27,624.40 | 16,694.00 | 15,893.00 |
| 0280 ON-BEHALF | 9,560.05 | 18,000.00 | 18,000.00 |
| 0300 PURCHASED PROF AND TECH SERV | 5,336.79 | 2,000.00 | 2,000.00 |
| 0500 OTHER PURCHASED SERVICES | 2,436.64 | 2,000.00 | 2,000.00 |
| 0600 SUPPLIES | 57,272.23 | 75,000.00 | 75,000.00 |
| 0700 PROPERTY | 49,281.28 | .00 | .00 |
| TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV | 537,753.67 | 463,614.00 | 438,418.00 |
| 2300 DISTRICT ADMIN SUPPORT | | | |
| 0100 SALARIES PERSONNEL SERVICES | 205,691.41 | 201,818.00 | 210,709.00 |
| 0200 EMPLOYEE BENEFITS | 51,798.93 | 82,565.00 | 84,901.00 |
| 0280 ON-BEHALF | 57,360.32 | 45,000.00 | 45,000.00 |
| 0300 PURCHASED PROF AND TECH SERV | 150,610.25 | 117,500.00 | 117,500.00 |
| 0400 PURCHASED PROPERTY SERVICES | 27,640.78 | 6,000.00 | 6,000.00 |
| 0500 OTHER PURCHASED SERVICES | 65,408.94 | 101,549.52 | 101,549.52 |
| 0600 SUPPLIES | 45,034.67 | 21,000.00 | 21,000.00 |
| 0840 CONTINGENCY | .00 | 1,155,739.51 | 930,175.51 |
| TOTAL 2300 DISTRICT ADMIN SUPPORT | 603,545.30 | 1,731,172.03 | 1,516,835.03 |
| 2400 SCHOOL ADMIN SUPPORT | | | |

TENTATIVE BUDGET REPORT FOR FY 2027

| GENERAL FUND (1) | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|---|--------------------|---------------------|---------------------|
| 0100 SALARIES PERSONNEL SERVICES | 330,693.34 | 420,720.00 | 448,739.00 |
| 0200 EMPLOYEE BENEFITS | 36,934.47 | 41,883.00 | 48,882.00 |
| 0280 ON-BEHALF | 86,040.48 | 60,680.00 | 60,680.00 |
| 0300 PURCHASED PROF AND TECH SERV | 11,669.51 | 12,550.00 | 12,550.00 |
| 0400 PURCHASED PROPERTY SERVICES | 16,488.50 | 21,000.00 | 21,000.00 |
| 0500 OTHER PURCHASED SERVICES | 2,783.22 | 5,700.00 | 5,700.00 |
| 0600 SUPPLIES | 14,873.78 | 13,800.00 | 13,800.00 |
| TOTAL 2400 SCHOOL ADMIN SUPPORT | 499,483.30 | 576,333.00 | 611,351.00 |
| 2500 BUSINESS SUPPORT SERVICES | | | |
| 0100 SALARIES PERSONNEL SERVICES | 172,696.23 | 171,431.00 | 132,293.00 |
| 0200 EMPLOYEE BENEFITS | 25,512.55 | 22,237.00 | 11,760.00 |
| 0280 ON-BEHALF | 38,240.21 | 27,000.00 | 27,000.00 |
| 0300 PURCHASED PROF AND TECH SERV | 4,528.04 | 13,000.00 | 13,000.00 |
| 0500 OTHER PURCHASED SERVICES | 29,000.23 | 51,000.00 | 51,000.00 |
| 0600 SUPPLIES | 635.32 | 2,000.00 | 2,000.00 |
| TOTAL 2500 BUSINESS SUPPORT SERVICES | 270,612.58 | 286,668.00 | 237,053.00 |
| 2600 PLANT OPERATIONS & MAINTENANCE | | | |
| 0100 SALARIES PERSONNEL SERVICES | 208,521.79 | 293,031.00 | 359,520.00 |
| 0200 EMPLOYEE BENEFITS | 59,438.25 | 72,736.00 | 90,193.00 |
| 0280 ON-BEHALF | 76,480.43 | 64,000.00 | 64,000.00 |
| 0300 PURCHASED PROF AND TECH SERV | 29,008.77 | .00 | .00 |
| 0400 PURCHASED PROPERTY SERVICES | 208,322.08 | 152,000.00 | 152,000.00 |
| 0500 OTHER PURCHASED SERVICES | 174,696.41 | 195,800.00 | 209,800.00 |
| 0600 SUPPLIES | 333,157.63 | 324,500.00 | 324,500.00 |
| 0700 PROPERTY | .00 | 500.00 | 500.00 |
| TOTAL 2600 PLANT OPERATIONS & MAINTENANCE | 1,089,625.36 | 1,102,567.00 | 1,200,513.00 |
| 2700 STUDENT TRANSPORTATION | | | |
| 0100 SALARIES PERSONNEL SERVICES | 49,656.11 | 65,419.00 | 66,165.00 |
| 0200 EMPLOYEE BENEFITS | 9,028.16 | 17,845.00 | 18,030.00 |
| 0280 ON-BEHALF | 28,680.16 | 28,000.00 | 28,000.00 |
| 0300 PURCHASED PROF AND TECH SERV | 285.00 | 3,100.00 | 3,100.00 |
| 0400 PURCHASED PROPERTY SERVICES | 20,885.00 | 10,000.00 | 10,000.00 |
| 0500 OTHER PURCHASED SERVICES | 66,890.00 | 80,000.00 | 80,000.00 |
| 0600 SUPPLIES | 35,185.67 | 45,000.00 | 30,000.00 |
| TOTAL 2700 STUDENT TRANSPORTATION | 210,610.10 | 249,364.00 | 235,295.00 |
| 5100 DEBT SERVICE | | | |
| 0700 PROPERTY | 30,264.96 | 28,030.17 | 28,030.17 |
| 0800 DEBT SERVICE AND MISCELLANEOUS | 15,621.51 | 17,917.31 | 17,917.31 |
| TOTAL 5100 DEBT SERVICE | 45,886.47 | 45,947.48 | 45,947.48 |

TENTATIVE BUDGET REPORT FOR FY 2027

| GENERAL FUND (1) | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|----------------------------|--------------------|---------------------|---------------------|
| 5200 FUND TRANSFERS | | | |
| 0900 OTHER ITEMS | 51,344.15 | 15,000.00 | 15,000.00 |
| TOTAL 5200 FUND TRANSFERS | 51,344.15 | 15,000.00 | 15,000.00 |
| TOTAL EXPENDITURES | 9,054,163.10 | 9,677,125.51 | 9,677,125.51 |
| TOTAL FOR GENERAL FUND (1) | 1,602,058.51 | .00 | .00 |

FUND 2

Paintsville Independent Schools



TENTATIVE BUDGET REPORT FOR FY 2027

| SPECIAL REVENUE (2) | | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|----------------------------------|--|--------------------|---------------------|---------------------|
| REVENUES | | | | |
| RECEIPTS | | | | |
| REVENUE FROM LOCAL SOURCES | | | | |
| OTHER REVENUE FROM LOCAL SOURCES | | | | |
| 1990 | MISCELLANEOUS REVENUE | 99,443.92 | 137,011.41 | .00 |
| | TOTAL OTHER REVENUE FROM LOCAL SOURCES | 99,443.92 | 137,011.41 | .00 |
| | TOTAL REVENUE FROM LOCAL SOURCES | 99,443.92 | 137,011.41 | .00 |
| REVENUE FROM STATE SOURCES | | | | |
| RESTRICTED | | | | |
| 3200 | RESTRICTED STATE REVENUE | 831,943.80 | 3,170,383.00 | 490,383.00 |
| | TOTAL RESTRICTED | 831,943.80 | 3,170,383.00 | 490,383.00 |
| | TOTAL REVENUE FROM STATE SOURCES | 831,943.80 | 3,170,383.00 | 490,383.00 |
| REVENUE FROM FEDERAL SOURCES | | | | |
| RESTRICTED THROUGH THE STATE | | | | |
| 4500 | RESTRICTED FED THRU STATE | 601,310.23 | 1,002,762.18 | 788,531.00 |
| | TOTAL RESTRICTED THROUGH THE STATE | 601,310.23 | 1,002,762.18 | 788,531.00 |
| THROUGH INTERMEDIATE AGENCIES | | | | |
| 4700 | FEDERAL REV THRU INTERMED SRC | 288,606.29 | 373,032.00 | 298,032.00 |
| | TOTAL THROUGH INTERMEDIATE AGENCIES | 288,606.29 | 373,032.00 | 298,032.00 |
| | TOTAL REVENUE FROM FEDERAL SOURCES | 889,916.52 | 1,375,794.18 | 1,086,563.00 |
| OTHER RECEIPTS | | | | |
| INTERFUND TRANSFERS | | | | |
| 5210 | FUND TRANSFER | 43,082.04 | 15,000.00 | 15,000.00 |
| | TOTAL INTERFUND TRANSFERS | 43,082.04 | 15,000.00 | 15,000.00 |
| | TOTAL OTHER RECEIPTS | 43,082.04 | 15,000.00 | 15,000.00 |
| | TOTAL RECEIPTS | 1,864,386.28 | 4,698,188.59 | 1,591,946.00 |
| | TOTAL REVENUES | 1,864,386.28 | 4,698,188.59 | 1,591,946.00 |

Paintsville Independent Schools



TENTATIVE BUDGET REPORT FOR FY 2027

| SPECIAL REVENUE (2) | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|--|---------------------|---------------------|---------------------|
| EXPENDITURES | | | |
| 1000 INSTRUCTION | | | |
| 0100 SALARIES PERSONNEL SERVICES | 843,637.87 | 889,763.84 | 798,326.84 |
| 0200 EMPLOYEE BENEFITS | 189,337.02 | 203,818.40 | 199,703.40 |
| 0300 PURCHASED PROF AND TECH SERV | 17,633.43 | 114,174.00 | 57,204.00 |
| 0400 PURCHASED PROPERTY SERVICES | 2,540.00 | 5,613.00 | 5,613.00 |
| 0500 OTHER PURCHASED SERVICES | 17,354.88 | 43,421.66 | 19,921.66 |
| 0600 SUPPLIES | 150,410.16 | 464,764.69 | 224,544.10 |
| 0700 PROPERTY | .00 | 87,349.00 | 37,349.00 |
| TOTAL 1000 INSTRUCTION | 1,220,913.36 | 1,808,904.59 | 1,342,662.00 |
| 2100 STUDENT SUPPORT SERVICES | | | |
| 0100 SALARIES PERSONNEL SERVICES | 56,344.39 | 51,277.00 | 51,277.00 |
| 0200 EMPLOYEE BENEFITS | 1,741.20 | 5,440.00 | 5,440.00 |
| 0300 PURCHASED PROF AND TECH SERV | 1,238.20 | 6,271.00 | 6,271.00 |
| 0500 OTHER PURCHASED SERVICES | 978.00 | 208.32 | 208.32 |
| 0600 SUPPLIES | 14,061.21 | 10,966.68 | 10,966.68 |
| TOTAL 2100 STUDENT SUPPORT SERVICES | 74,363.00 | 74,163.00 | 74,163.00 |
| 2200 INSTRUCTIONAL STAFF SUPP SERV | | | |
| 0100 SALARIES PERSONNEL SERVICES | 69,054.20 | 39,133.00 | 39,133.00 |
| 0200 EMPLOYEE BENEFITS | 12,900.83 | 12,256.00 | 12,256.00 |
| 0300 PURCHASED PROF AND TECH SERV | 2,845.00 | 2,190.00 | 2,190.00 |
| 0500 OTHER PURCHASED SERVICES | 133.01 | 662.00 | 662.00 |
| 0600 SUPPLIES | .00 | 500.00 | 500.00 |
| TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV | 84,933.04 | 54,741.00 | 54,741.00 |
| 2600 PLANT OPERATIONS & MAINTENANCE | | | |
| 0100 SALARIES PERSONNEL SERVICES | .00 | 20,000.00 | 20,000.00 |
| 0300 PURCHASED PROF AND TECH SERV | 332,551.80 | 2,640,000.00 | .00 |
| 0400 PURCHASED PROPERTY SERVICES | 2,431.04 | .00 | .00 |
| 0600 SUPPLIES | 48,814.04 | .00 | .00 |
| TOTAL 2600 PLANT OPERATIONS & MAINTENANCE | 383,796.88 | 2,660,000.00 | 20,000.00 |
| 3300 COMMUNITY SERVICES | | | |
| 0100 SALARIES PERSONNEL SERVICES | 73,764.00 | 88,620.00 | 88,620.00 |
| 0200 EMPLOYEE BENEFITS | 3,251.98 | 3,996.00 | 3,996.00 |
| 0300 PURCHASED PROF AND TECH SERV | 5,732.06 | 950.00 | 950.00 |
| 0500 OTHER PURCHASED SERVICES | 657.38 | 1,650.00 | 1,650.00 |
| 0600 SUPPLIES | 16,974.58 | 5,164.00 | 5,164.00 |
| TOTAL 3300 COMMUNITY SERVICES | 100,380.00 | 100,380.00 | 100,380.00 |

TENTATIVE BUDGET REPORT FOR FY 2027

| SPECIAL REVENUE (2) | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|-------------------------------|--------------------|---------------------|---------------------|
| TOTAL EXPENDITURES | 1,864,386.28 | 4,698,188.59 | 1,591,946.00 |
| TOTAL FOR SPECIAL REVENUE (2) | .00 | .00 | .00 |

FUND 21

Paintsville Independent Schools



TENTATIVE BUDGET REPORT FOR FY 2027

| DISTRICT ACTIVITY FUND (21) | | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|----------------------------------|--------------------|--------------------|---------------------|---------------------|
| REVENUES | | | | |
| 0999 BEGINNING BALANCE | | | | |
| TOTAL 0999 BEGINNING BALANCE | | 16,473.93 | 16,608.67 | .00 |
| RECEIPTS | | | | |
| REVENUE FROM LOCAL SOURCES | | | | |
| STUDENT ACTIVITIES | | | | |
| 1720F | FUNDRAISER REVENUE | 2,100.00 | .00 | .00 |
| 1740 | STUDENT FEES | .00 | 618.80 | .00 |
| TOTAL STUDENT ACTIVITIES | | 2,100.00 | 618.80 | .00 |
| TOTAL REVENUE FROM LOCAL SOURCES | | 2,100.00 | 618.80 | .00 |
| OTHER RECEIPTS | | | | |
| INTERFUND TRANSFERS | | | | |
| 5210 | FUND TRANSFER | 7,389.00 | 2,200.00 | .00 |
| TOTAL INTERFUND TRANSFERS | | 7,389.00 | 2,200.00 | .00 |
| TOTAL OTHER RECEIPTS | | 7,389.00 | 2,200.00 | .00 |
| TOTAL RECEIPTS | | 9,489.00 | 2,818.80 | .00 |
| TOTAL REVENUES | | 25,962.93 | 19,427.47 | .00 |

TENTATIVE BUDGET REPORT FOR FY 2027

| DISTRICT ACTIVITY FUND (21) | | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|-----------------------------|---------------------------------------|--------------------|---------------------|---------------------|
| EXPENDITURES | | | | |
| 1000 INSTRUCTION | | | | |
| 0300 | PURCHASED PROF AND TECH SERV | 452.00 | 3,114.86 | .00 |
| 0600 | SUPPLIES | 8,902.26 | 16,312.61 | .00 |
| | TOTAL 1000 INSTRUCTION | 9,354.26 | 19,427.47 | .00 |
| | TOTAL EXPENDITURES | 9,354.26 | 19,427.47 | .00 |
| | TOTAL FOR DISTRICT ACTIVITY FUND (21) | 16,608.67 | .00 | .00 |

FUND 25

TENTATIVE BUDGET REPORT FOR FY 2027

| STUDENT ACTIVITY FUND (25) | | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|----------------------------------|--|--------------------|---------------------|---------------------|
| REVENUES | | | | |
| 0999 BEGINNING BALANCE | | | | |
| | TOTAL 0999 BEGINNING BALANCE | 83,573.98 | .00 | .00 |
| RECEIPTS | | | | |
| REVENUE FROM LOCAL SOURCES | | | | |
| EARNINGS ON INVESTMENTS | | | | |
| 1510 | INTEREST ON INVESTMENTS | 4,066.20 | .00 | .00 |
| | TOTAL EARNINGS ON INVESTMENTS | 4,066.20 | .00 | .00 |
| STUDENT ACTIVITIES | | | | |
| 1750 | DONATIONS (ACTIVITY FND) | 4,940.08 | .00 | .00 |
| | TOTAL STUDENT ACTIVITIES | 4,940.08 | .00 | .00 |
| OTHER REVENUE FROM LOCAL SOURCES | | | | |
| 1990 | MISCELLANEOUS REVENUE | 302,853.91 | .00 | .00 |
| | TOTAL OTHER REVENUE FROM LOCAL SOURCES | 302,853.91 | .00 | .00 |
| | TOTAL REVENUE FROM LOCAL SOURCES | 311,860.19 | .00 | .00 |
| | TOTAL RECEIPTS | 311,860.19 | .00 | .00 |
| | TOTAL REVENUES | 395,434.17 | .00 | .00 |

Paintsville Independent Schools



TENTATIVE BUDGET REPORT FOR FY 2027

| STUDENT ACTIVITY FUND (25) | | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|--------------------------------------|------------------------------|--------------------|---------------------|---------------------|
| EXPENDITURES | | | | |
| 1000 INSTRUCTION | | | | |
| 0300 | PURCHASED PROF AND TECH SERV | 73,367.92 | .00 | .00 |
| 0400 | PURCHASED PROPERTY SERVICES | 3,852.30 | .00 | .00 |
| 0500 | OTHER PURCHASED SERVICES | 5,181.54 | .00 | .00 |
| 0600 | SUPPLIES | 100,509.62 | .00 | .00 |
| TOTAL 1000 INSTRUCTION | | 182,911.38 | .00 | .00 |
| 2700 STUDENT TRANSPORTATION | | | | |
| 0300 | PURCHASED PROF AND TECH SERV | 7,075.65 | .00 | .00 |
| TOTAL 2700 STUDENT TRANSPORTATION | | 7,075.65 | .00 | .00 |
| 3900 OTHER NON-INSTRUCTION | | | | |
| 0300 | PURCHASED PROF AND TECH SERV | 4,717.12 | .00 | .00 |
| 0400 | PURCHASED PROPERTY SERVICES | 100.00 | .00 | .00 |
| 0600 | SUPPLIES | 120,021.33 | .00 | .00 |
| TOTAL 3900 OTHER NON-INSTRUCTION | | 124,838.45 | .00 | .00 |
| 5200 FUND TRANSFERS | | | | |
| 0900 | OTHER ITEMS | 7,389.00 | .00 | .00 |
| TOTAL 5200 FUND TRANSFERS | | 7,389.00 | .00 | .00 |
| TOTAL EXPENDITURES | | 322,214.48 | .00 | .00 |
| TOTAL FOR STUDENT ACTIVITY FUND (25) | | 73,219.69 | .00 | .00 |

FUND 310

TENTATIVE BUDGET REPORT FOR FY 2027

| CAPITAL OUTLAY FUND (310) | | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|----------------------------|----------------------------------|--------------------|---------------------|---------------------|
| REVENUES | | | | |
| RECEIPTS | | | | |
| REVENUE FROM STATE SOURCES | | | | |
| RESTRICTED | | | | |
| 3200 | RESTRICTED STATE REVENUE | 70,049.00 | 73,000.00 | 70,000.00 |
| | TOTAL RESTRICTED | 70,049.00 | 73,000.00 | 70,000.00 |
| | TOTAL REVENUE FROM STATE SOURCES | 70,049.00 | 73,000.00 | 70,000.00 |
| | TOTAL RECEIPTS | 70,049.00 | 73,000.00 | 70,000.00 |
| | TOTAL REVENUES | 70,049.00 | 73,000.00 | 70,000.00 |

TENTATIVE BUDGET REPORT FOR FY 2027

| CAPITAL OUTLAY FUND (310) | | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|-------------------------------------|-------------|--------------------|---------------------|---------------------|
| EXPENDITURES | | | | |
| 5200 FUND TRANSFERS | | | | |
| 0900 | OTHER ITEMS | 70,049.00 | 73,000.00 | 70,000.00 |
| TOTAL 5200 FUND TRANSFERS | | 70,049.00 | 73,000.00 | 70,000.00 |
| TOTAL EXPENDITURES | | 70,049.00 | 73,000.00 | 70,000.00 |
| TOTAL FOR CAPITAL OUTLAY FUND (310) | | .00 | .00 | .00 |

FUND 320

TENTATIVE BUDGET REPORT FOR FY 2027

| BUILDING FUND (5 CENT LEVY) (320) | | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|-----------------------------------|----------------------------------|--------------------|---------------------|---------------------|
| REVENUES | | | | |
| 0999 BEGINNING BALANCE | | | | |
| | TOTAL 0999 BEGINNING BALANCE | 292,245.61 | 146,710.19 | 146,710.19 |
| RECEIPTS | | | | |
| REVENUE FROM LOCAL SOURCES | | | | |
| AD VALOREM TAXES | | | | |
| 1111 | GENERAL PROPERTY TAX | 292,410.00 | 282,293.00 | 284,517.00 |
| | TOTAL AD VALOREM TAXES | 292,410.00 | 282,293.00 | 284,517.00 |
| | TOTAL REVENUE FROM LOCAL SOURCES | 292,410.00 | 282,293.00 | 284,517.00 |
| REVENUE FROM STATE SOURCES | | | | |
| RESTRICTED | | | | |
| 3200 | RESTRICTED STATE REVENUE | 555,882.00 | 449,228.00 | 449,228.00 |
| | TOTAL RESTRICTED | 555,882.00 | 449,228.00 | 449,228.00 |
| | TOTAL REVENUE FROM STATE SOURCES | 555,882.00 | 449,228.00 | 449,228.00 |
| | TOTAL RECEIPTS | 848,292.00 | 731,521.00 | 733,745.00 |
| | TOTAL REVENUES | 1,140,537.61 | 878,231.19 | 880,455.19 |

TENTATIVE BUDGET REPORT FOR FY 2027

| BUILDING FUND (5 CENT LEVY) (320) | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|---|--------------------|---------------------|---------------------|
| EXPENDITURES | | | |
| 5100 DEBT SERVICE | | | |
| 0840 CONTINGENCY | .00 | 138,383.19 | 138,383.19 |
| TOTAL 5100 DEBT SERVICE | .00 | 138,383.19 | 138,383.19 |
| 5200 FUND TRANSFERS | | | |
| 0900 OTHER ITEMS | 993,827.42 | 739,848.00 | 742,072.00 |
| TOTAL 5200 FUND TRANSFERS | 993,827.42 | 739,848.00 | 742,072.00 |
| TOTAL EXPENDITURES | 993,827.42 | 878,231.19 | 880,455.19 |
| TOTAL FOR BUILDING FUND (5 CENT LEVY) (320) | 146,710.19 | .00 | .00 |

FUND 360

TENTATIVE BUDGET REPORT FOR FY 2027

| CONSTRUCTION FUND (360) | | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|----------------------------------|--|--------------------|---------------------|---------------------|
| REVENUES | | | | |
| RECEIPTS | | | | |
| REVENUE FROM LOCAL SOURCES | | | | |
| OTHER REVENUE FROM LOCAL SOURCES | | | | |
| 1990 | MISCELLANEOUS REVENUE | .00 | 258,007.00 | .00 |
| | TOTAL OTHER REVENUE FROM LOCAL SOURCES | .00 | 258,007.00 | .00 |
| | TOTAL REVENUE FROM LOCAL SOURCES | .00 | 258,007.00 | .00 |
| OTHER RECEIPTS | | | | |
| INTERFUND TRANSFERS | | | | |
| 5210 | FUND TRANSFER | 2,299,770.65 | .00 | .00 |
| | TOTAL INTERFUND TRANSFERS | 2,299,770.65 | .00 | .00 |
| | TOTAL OTHER RECEIPTS | 2,299,770.65 | .00 | .00 |
| | TOTAL RECEIPTS | 2,299,770.65 | 258,007.00 | .00 |
| | TOTAL REVENUES | 2,299,770.65 | 258,007.00 | .00 |

TENTATIVE BUDGET REPORT FOR FY 2027

| CONSTRUCTION FUND (360) | | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|---|------------------------------|--------------------|---------------------|---------------------|
| EXPENDITURES | | | | |
| 4500 BUILDING ACQUISITIONS & CONSTRUCTION | | | | |
| 0300 | PURCHASED PROF AND TECH SERV | 434,340.29 | 181,007.00 | .00 |
| 0400 | PURCHASED PROPERTY SERVICES | 2,282,010.37 | .00 | .00 |
| 0600 | SUPPLIES | 480,032.19 | 77,000.00 | .00 |
| TOTAL 4500 BUILDING ACQUISITIONS & CONSTRUCTION | | 3,196,382.85 | 258,007.00 | .00 |
| TOTAL EXPENDITURES | | 3,196,382.85 | 258,007.00 | .00 |
| TOTAL FOR CONSTRUCTION FUND (360) | | -896,612.20 | .00 | .00 |

FUND 400

TENTATIVE BUDGET REPORT FOR FY 2027

| DEBT SERVICE FUND (400) | | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|--------------------------------|--------------------------------------|--------------------|---------------------|---------------------|
| REVENUES | | | | |
| RECEIPTS | | | | |
| REVENUE FROM LOCAL SOURCES | | | | |
| EARNINGS ON INVESTMENTS | | | | |
| 1510 | INTEREST ON INVESTMENTS | 1,349.99 | .00 | .00 |
| | TOTAL EARNINGS ON INVESTMENTS | 1,349.99 | .00 | .00 |
| | TOTAL REVENUE FROM LOCAL SOURCES | 1,349.99 | .00 | .00 |
| REVENUE FROM STATE SOURCES | | | | |
| REVENUE FOR ON BEHALF PAYMENTS | | | | |
| 3900 | ON-BEHALF | 167,063.66 | 126,000.00 | 126,000.00 |
| | TOTAL REVENUE FOR ON BEHALF PAYMENTS | 167,063.66 | 126,000.00 | 126,000.00 |
| | TOTAL REVENUE FROM STATE SOURCES | 167,063.66 | 126,000.00 | 126,000.00 |
| REVENUE FROM FEDERAL SOURCES | | | | |
| UNDEFINED REV TYPE | | | | |
| 4900 | ON-BEHALF FEDERAL | 101,977.45 | 9,000.00 | 9,000.00 |
| | TOTAL UNDEFINED REV TYPE | 101,977.45 | 9,000.00 | 9,000.00 |
| | TOTAL REVENUE FROM FEDERAL SOURCES | 101,977.45 | 9,000.00 | 9,000.00 |
| OTHER RECEIPTS | | | | |
| BOND PROCEEDS | | | | |
| 5110 | BOND PRINCIPAL PROCEEDS | 2,188,638.65 | .00 | .00 |
| | TOTAL BOND PROCEEDS | 2,188,638.65 | .00 | .00 |
| INTERFUND TRANSFERS | | | | |
| 5210 | FUND TRANSFER | 781,592.42 | 812,848.00 | 811,072.00 |
| | TOTAL INTERFUND TRANSFERS | 781,592.42 | 812,848.00 | 811,072.00 |
| | TOTAL OTHER RECEIPTS | 2,970,231.07 | 812,848.00 | 811,072.00 |
| | TOTAL RECEIPTS | 3,240,622.17 | 947,848.00 | 946,072.00 |
| | TOTAL REVENUES | 3,240,622.17 | 947,848.00 | 946,072.00 |

TENTATIVE BUDGET REPORT FOR FY 2027

| DEBT SERVICE FUND (400) | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|-------------------------------------|--------------------|---------------------|---------------------|
| EXPENDITURES | | | |
| 5100 DEBT SERVICE | | | |
| 0800 DEBT SERVICE AND MISCELLANEOUS | 1,084,043.53 | 947,848.00 | 946,072.00 |
| TOTAL 5100 DEBT SERVICE | 1,084,043.53 | 947,848.00 | 946,072.00 |
| 5200 FUND TRANSFERS | | | |
| 0900 OTHER ITEMS | 2,155,228.65 | .00 | .00 |
| TOTAL 5200 FUND TRANSFERS | 2,155,228.65 | .00 | .00 |
| TOTAL EXPENDITURES | 3,239,272.18 | 947,848.00 | 946,072.00 |
| TOTAL FOR DEBT SERVICE FUND (400) | 1,349.99 | .00 | .00 |

FUND 51

TENTATIVE BUDGET REPORT FOR FY 2027

| FOOD SERVICE FUND (51) | | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|--------------------------------|--------------------------------------|--------------------|---------------------|---------------------|
| REVENUES | | | | |
| 0999 BEGINNING BALANCE | | | | |
| | TOTAL 0999 BEGINNING BALANCE | 29,248.32 | 32,702.47 | 32,702.47 |
| RECEIPTS | | | | |
| REVENUE FROM LOCAL SOURCES | | | | |
| EARNINGS ON INVESTMENTS | | | | |
| 1510 | INTEREST ON INVESTMENTS | 978.19 | 100.00 | 100.00 |
| | TOTAL EARNINGS ON INVESTMENTS | 978.19 | 100.00 | 100.00 |
| FOOD SERVICE | | | | |
| 1611 | REIMBURSABLE SCHOOL LUNCH PROG | 11,527.83 | 9,400.00 | 9,400.00 |
| 1621 | NON-REIMBURSABLE LUNCH PROG | 7,992.80 | 10,900.00 | 10,900.00 |
| | TOTAL FOOD SERVICE | 19,520.63 | 20,300.00 | 20,300.00 |
| | TOTAL REVENUE FROM LOCAL SOURCES | 20,498.82 | 20,400.00 | 20,400.00 |
| REVENUE FROM STATE SOURCES | | | | |
| RESTRICTED | | | | |
| 3200 | RESTRICTED STATE REVENUE | .00 | 1,500.00 | 1,500.00 |
| | TOTAL RESTRICTED | .00 | 1,500.00 | 1,500.00 |
| REVENUE FOR ON BEHALF PAYMENTS | | | | |
| 3900 | ON-BEHALF | 95,600.53 | 83,000.00 | 83,000.00 |
| | TOTAL REVENUE FOR ON BEHALF PAYMENTS | 95,600.53 | 83,000.00 | 83,000.00 |
| | TOTAL REVENUE FROM STATE SOURCES | 95,600.53 | 84,500.00 | 84,500.00 |
| REVENUE FROM FEDERAL SOURCES | | | | |
| RESTRICTED THROUGH THE STATE | | | | |
| 4500 | RESTRICTED FED THRU STATE | 663,239.00 | 464,719.17 | 464,720.00 |
| | TOTAL RESTRICTED THROUGH THE STATE | 663,239.00 | 464,719.17 | 464,720.00 |
| UNDEFINED REV TYPE | | | | |
| 4950 | CHILD NUTR PRG DONATED COMMOD | 40,207.00 | .00 | .00 |

TENTATIVE BUDGET REPORT FOR FY 2027

| FOOD SERVICE FUND (\$1) | | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|------------------------------------|---------------|--------------------|---------------------|---------------------|
| TOTAL UNDEFINED REV TYPE | | 40,207.00 | .00 | .00 |
| TOTAL REVENUE FROM FEDERAL SOURCES | | 703,446.00 | 464,719.17 | 464,720.00 |
| OTHER RECEIPTS | | | | |
| INTERFUND TRANSFERS | | | | |
| 5210 | FUND TRANSFER | 8,262.11 | .00 | .00 |
| TOTAL INTERFUND TRANSFERS | | 8,262.11 | .00 | .00 |
| TOTAL OTHER RECEIPTS | | 8,262.11 | .00 | .00 |
| TOTAL RECEIPTS | | 827,807.46 | 569,619.17 | 569,620.00 |
| TOTAL REVENUES | | 857,055.78 | 602,321.64 | 602,322.47 |

TENTATIVE BUDGET REPORT FOR FY 2027

| FOOD SERVICE FUND (51) | | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|-----------------------------------|--------------------------------|--------------------|---------------------|---------------------|
| EXPENDITURES | | | | |
| 3100 FOOD SERVICE OPERATION | | | | |
| 0100 | SALARIES PERSONNEL SERVICES | 187,958.85 | 211,211.00 | 216,608.00 |
| 0200 | EMPLOYEE BENEFITS | -7,207.16 | 55,490.00 | 55,893.00 |
| 0280 | ON-BEHALF | 95,600.53 | 83,000.00 | 83,000.00 |
| 0300 | PURCHASED PROF AND TECH SERV | 1,318.30 | 1,500.00 | 1,500.00 |
| 0400 | PURCHASED PROPERTY SERVICES | 13,826.28 | 11,893.00 | 11,893.00 |
| 0500 | OTHER PURCHASED SERVICES | 176.96 | 500.00 | 500.00 |
| 0600 | SUPPLIES | 472,271.55 | 200,411.17 | 194,226.00 |
| 0700 | PROPERTY | 5,504.00 | 2,000.00 | 2,000.00 |
| 0800 | DEBT SERVICE AND MISCELLANEOUS | .00 | 3,614.00 | 4,000.00 |
| 0840 | CONTINGENCY | .00 | 32,702.47 | 32,702.47 |
| TOTAL 3100 FOOD SERVICE OPERATION | | 769,449.31 | 602,321.64 | 602,322.47 |
| TOTAL EXPENDITURES | | 769,449.31 | 602,321.64 | 602,322.47 |
| TOTAL FOR FOOD SERVICE FUND (51) | | 87,606.47 | .00 | .00 |