

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

FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Working Budget	2027 Draft Budget	FY2027 Tentative Budget	Variance 2027 DB vs 2027 TB
1	0999A	BEGINNING BALANCE ASSIGNED	-	1,058,576	-		-
1	0999C	BEGINNING BALANCE COMMITTED	38,247	48,796	48,796	33,000	(15,796)
1	0999U	BEGINNING BALANCE UNASSIGNED	3,165,112	2,725,616	2,429,648	3,931,143	1,501,495
1	1111	GENERAL PROPERTY TAX	1,860,322	1,931,253	2,109,561	2,011,716	(97,845)
1	1113	PSC PROPERTY TAX	1,138,625	1,064,485	1,142,920	1,107,064	(35,856)
1	1115	DELINQUENT PROPERTY TAX	134,376	60,000	60,000	60,000	-
1	1117	MOTOR VEHICLE TAX	685,480	558,252	565,180	565,180	-
1	1118	UNMINED MINERALS TAX	20,347	50,000	50,000	50,000	-
1	1121	UTILITIES TAX	793,252	700,000	700,000	700,000	-
1	1191	OMITTED PROPERTY TAX	5,712	15,000	5,000	5,000	-
1	1442	TRANSPORT FRM FISCAL COURT	1,771	12,000	2,500	2,500	-
1	1510	INTEREST ON INVESTMENTS	128,532	125,000	125,000	150,000	25,000
1	1530	NET INCREASE FV INVESTMENTS	22,643		-	-	-
1	1911	BUILDING RENTAL	6,210	-	-	-	-
1	1990	MISCELLANEOUS REVENUE	169,291	100,000	350,000	350,000	-
1	3111	SEEK PROGRAM	10,537,087	10,570,237	10,148,002	9,956,344	(191,658)
1	3122	VOCATIONAL TRANSPORTATION	31,007	25,000	25,000	25,000	-
1	3129	KSB/KSD TRANSPORTATION REIMB	9,442	12,000	12,000	12,000	-
1	3130	NATIONAL BD CERT REIMB	-	-		-	-
1	3132	MISC STATE REIMB (SPEECH PATH)	6,000	8,000	8,000	8,000	-
1	3900	REV FOR ON BEHALF PAYMENTS	5,253,260	5,460,000	5,460,000	5,460,000	-
1	4810	MEDICAID REIM FROM FEDERAL	297,117	325,000	325,000	325,000	-
1	5210	FUND TRANSFER	1,087,069	-	-	-	-
1	5220	INDIRECT COSTS TRANSFER	60,749	50,000	50,000	50,000	-
1	5311	SALE OF LAND	63,364	-	-	-	-
1	5500	CAPITAL LEASE PROCEEDS	176,527		-	-	-
		Total Projected Revenues	25,691,541	24,899,215	23,616,607	24,801,947	1,185,340

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

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

FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Working Budget	2027 Draft Budget	FY2027 Tentative Budget	Variance 2027 DB vs 2027 TB
1	0110	CERTIFIED PERMANENT SALARY	7,669,145	7,829,958	7,908,258	7,857,324	(50,934)
1	0111	EXTENDED DAY	324,447	326,069	329,330	343,527	14,197
1	0112	EXTRA SERVICE	252,308	258,950	258,950	263,733	4,783
1	0113	OTHER CERTIFIED SALARY	62,466	60,000	60,600	60,600	-
1	0113 TECH	OTHER CERTIFIED SALARY		7,000	7,070	-	(7,070)
1	0114	NATIONAL TEACHERS CERIFICATION			-	-	-
1	0116	SPEECH LANGUAGE PATH PAY CERT	4,200	4,200	4,200	4,200	-
1	0120	CERTIFIED SUBSTITUTE SALARY	343,500	170,000	200,000	150,000	(50,000)
1	0120 TECH	CERTIFIED SUBSTITUTE SALARY			-		-
1	0130	CLASSIFIED REGULAR SALARY	2,177,304	2,570,017	2,595,718	2,599,391	3,673
1	0131	CLASSIFIED EXTRA SERVICE	65,132	32,956	33,285	33,654	368
1	0131 TECH	CLASSIFIED EXTRA SERVCIE		-	-	-	-
1	0132	CLASSIFIED EXTRA SERVICE-supp con	4950.00	5,000	5,050	5,050	-
1	0133	SPEECH LANGUAGE PATH PAY CL	8400.00	12,600	8,400	12,600	4,200
1	0140	CLASSIFIED OVERTIME SALARY	15,669	20,000	20,200	20,200	-
1	0150	CLASSIFIED SUBSTITUTE SALARY	115,635	75,000	100,000	100,000	-
1	0160	CLASSIFIED/LICENSED SALARY	123,887	144,096	145,537	145,910	373
1	0170	BOARD PAID ATHLETICS	81,588	100,110	100,110	100,110	-
1	0190	BOARD PER DIEM	9,450	13,500	13,500	13,500	-
1	0212	GROUP HEALTH INSURANCE	2075.16	1,500	1,500	1,500	-
1	0219	OTHER INSURANCE	8,473		10,000	10,000	-
1	0221	EMPLOYER FICA CONTRIBUTION	144,832	161,982	166,841	157,162	(9,679)
1	0221 TECH	EMPLOYER FICA CONTRIBUTION		3	3	3	(0)
1	0222	EMPLOYER MEDICARE CONTRIBUTION	156,114	163,144	168,038	163,551	(4,488)
1	0222 TECH	EMPLOYER MEDICARE CONTRIBUTION		100	103	103	-
1	0231	KTRS EMPLOYER CONTRIBUTION	265,990	258,750	266,512	261,925	(4,587)
1	0231 TECH	KTRS EMPLOYER CONTRIBUTION		210	216	216	(0)
1	0232	CERS EMPLOYER CONTRIBUTION	470,726	445,459	458,823	441,127	(17,695)

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

FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Working Budget	2027 Draft Budget	FY2027 Tentative Budget	Variance 2027 DB vs 2027 TB
1	0232 TECH	CERS EMPLOYER CONTRIBUTION			-		-
1	0253	KSBA UNEMPLOYMENT INSURANCE	19,705	24,526	25,262	25,000	(262)
1	0260	WORKMENS COMPENSATION	60,587	80,840	83,265	56,188	(27,077)
1	0260 TECH	WORKMENS COMPENSATION		20	21		(21)
1	0280	ON-BEHALF PAYMENTS	5,189,986	5,400,000	5,400,000	5,400,000	-
1	0291	ACCRUED SICK LEAVE PAID	1,536	75,000	75,000	75,000	-
1	0298	OTHER EMPLOYER PAID BENEFITS		1,000	1,000	1,000	-
1	0311	TAX COLLECTION FEES	156,103	179,000	179,000	160,000	(19,000)
1	0338	REGISTRATION FEES	12,360	15,000	15,000	15,000	-
1	0338 TECH	REGISTRATION FEES	557	1,100	1,000	1,000	-
1	0339	OTHER TRAINING & DEVELOPMENT S		50	-	-	-
1	0341	DRUG TESTING	2,600	6,000	5,000	5,000	-
1	0342	AUDITING SERVICES	16,600	17,200	17,000	24,000	7,000
1	0343	LEGAL SERVICES	6,345	15,000	15,000	12,000	(3,000)
1	0345	MEDICAL SERVICES	1,235	3,000	3,000	2,000	(1,000)
1	0346	ARCHITECT & ENGINEERING SVCS	13,252	5,000	5,000.00	0	(5,000)
1	0347	SECURITY SERVICES	1,920	113,195	-	-	-
1	0349	OTHER PROFESSIONAL SERVICES	332,807	285,000	230,000	230,000	-
1	0349 TECH	OTHER PROFESSIONAL SERVICES		-	0.00	0.00	-
1	0411	WATER/SEWAGE	85,259	90,000	65,000	92,000	27,000
1	0421	SANITATION SERVICE	55,896	48,000	50,000	60,000	10,000
1	0425	PEST CONTROL SERVICES	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	114,241	37,000	50,000	115,000	65,000
1	0434	BUILDING REPAIRS & MAINT	116,941	1,090,351	120,000	935,078	815,078
1	0435	VEHICLE REPAIR & MAINT	-	10,000	10,000	10,000	-
1	0437	PLUMBING REPAIRS & MAINTENANCE	47,031	40,000	40,000	30,000	(10,000)
1	0438	ROOF REPAIRS & MAINTENANCE	-	2,000	2,000	2,000	-

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

FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Working Budget	2027 Draft Budget	FY2027 Tentative Budget	Variance 2027 DB vs 2027 TB
1	0439	OTHER REPAIRS AND MAINTENANCE	282,650	90,000	100,000	125,000	25,000
1	0441	LAND & BUILDING RENT	8,593	8,500	8,600	8,600	-
1	0442	EQUIPMENT & VEHICLE RENT	-	2,500	2,500	2,500	-
1	0444	COPIER RENTAL	8,084	8,500	8,500	8,500	-
1	0491	ASPHALT RESURFACING/STRIPPING	-	50,000	50,000	50,000	-
1	0521	PUPIL TRANSPORTATION INSURANCE	66,616	72,853	76,500	57,247	(19,253)
1	0522	PROPERTY INSURANCE	-	147,861	155,000	153,000	(2,000)
1	0523	FIDELITY BOND	412	550	500	500	-
1	0524	FLEET INSURANCE	13,708	25,000	28,000	28,000	-
1	0525	GENERAL LIABILITY INSURANCE	12,939	16,900	15,000	15,000	-
1	0526	LEGAL LIABILITY INS	6,272	10,006	10,500	11,000	500
1	0527	STUDENT LIABILITY INSURANCE	52,668	52,668	52,842	52,842	-
1	0529	OTHER INSURANCE	46,804	47,000	49,500	48,044	(1,456)
1	0531	POSTAGE & PO BOX RENT	3,701	4,400	4,000	4,000	-
1	0531 TECH	POSTAGE & PO BOX RENT		100	-	-	-
1	0532	TELEPHONE	37,836	37,000	38,000	31,000	(7,000)
1	0533	ON-LINE NETWORK	4,820	12,000	12,000	15,000	3,000
1	0534	CELL PHONE SERVICES	578	1,200	-	-	-
1	0536	RADIO SERVICES	10,200	10,500	10,500	10,500	-
1	0542	NEWSPAPER ADVERTISING	559	1,500	1,000	1,000	-
1	0542 TECH	NEWSPAPER ADVERTISING			-	-	-
1	0559	OTHER PRINTING	(7,349)	15,000	5,000	5,000	-
1	0580	TRAVEL	13,588	14,000	10,000	10,000	-
1	0580 379GX	TRAVEL	1,007	1,500	-	-	-
1	0580 518JX	TRAVEL				-	-
1	0580 TECH	TRAVEL	758	1,300	1,200	1,200	-
1	0610	GENERAL SUPPLIES	174,872	180,000	180,000	180,000	-
1	0610 379GX	GENERAL SUPPLIES	48	1,000	-	-	-
1	0610 TECH	GENERAL SUPPLIES		2,000	2,000	2,000	-
1	0616	FOOD NON INSTR NON FOOD SVC	1,476	4,000	3,000	3,000	-

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

FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Working Budget	2027 Draft Budget	FY2027 Tentative Budget	Variance 2027 DB vs 2027 TB
1	0617	FOOD INSTR NON FOOD FOOD SERVICE	617	300	300	300	-
1	0617 TECH	FOOD INSTR NON FOOD FOOD SERVICE		100	100	100	-
1	0621	NATURAL GAS	105,920	120,000	125,000	119,000	(6,000)
1	0622	ELECTRICITY	349,715	360,000	385,000	412,000	27,000
1	0626	GASOLINE	9,184	20,000	20,000	35,000	15,000
1	0627	DIESEL FUEL	76,099	130,000	100,000	160,000	60,000
1	0641	LIBRARY BOOKS		-	0.00		-
1	0643	SUPPLEMENTARY STUDYGUIDES	404	-	500	500	-
1	0644	TEXTBOOKS	10,925	200,000	260,000	260,000	-
1	0646	TESTS	23,870	27,000	27,000	27,000	-
1	0650	SUPPLIES/TECHNOLOGY RELATED	387	13,000	5,000	20,000	15,000
1	0650 379GX	SUPPLIES/TECHNOLOGY RELATED	1,159.38	500	0	0	-
1	0650 TECH	SUPPLIES/TECHNOLOGY RELATED		5,000	5,000	5,000	-
1	0651	TECH RELATED-DEVICES	285	140,000	150,000	150,000	-
1	0653	TECH SOFTWARE	48,974	95,000	95,000	127,000	32,000
1	0653 TECH	TECH SOFTWARE	20,724	21,000	21,000	21,000	-
1	0661	LUBRICANTS	8,856	8,000	10,000	10,000	-
1	0662	TIRES & LUBES	6,601	10,000	25,000	30,000	5,000
1	0663	REPAIR PARTS	65,005	100,000	75,000	75,000	-
1	0679	OTHER STUDENT ACTIVITIES	63,766	100,000	100,000	100,000	-
1	0692	HEALTH SUPPLIES	13,884	15,000	15,000	15,000	-
1	0693	FLOORING SUPPLIES	-	13,000	3,000	3,000	-
1	0694	EQUIPMENT SUPPLIES	5,278	12,000	6,000	6,000	-
1	0694 TECH	EQUIPMENT SUPPLIES		100			-
1	0695	FURNITURE AND FIXTURES SUPPLIE	-	272,499	5,000	250,000	245,000
1	0695 TECH	FURNITURE AND FIXTURES SUPPLIE		100	100	100	-
	0697	OTHER SUPPLIES & MATERIALS	2,972	11,000	5,000	5,000	-
1	0698	LAWN & LANDSCAPING SUPPLIES	-	500	500	0	(500)
1	0699	TRANSPORTATION REIMBURSEMENT	(13,169)	-	0	0	-
1	0732	VEHICLES	389,588	90,000	360,000	225,000	(135,000)

<i>Powell Co Schools FY 2026-27 Budget</i>							
<i>Fund I Projected Revenues-General Fund</i>							
FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Working Budget	2027 Draft Budget	FY2027 Tentative Budget	Variance 2027 DB vs 2027 TB
1	0733	FURNITURE & FIXTURES	-	-		0.00	-
1	0735	TECH SOFTWARE	10,355	11,000	15,000	15,000	-
1	0739	OTHER EQUIPMENT	32,406	40,000		-	-
1	0810	DUES & FEES	33,250	45,000	45,000	45,000	-
1	0810 TECH	DUES & FEES	300	300	300	300	-
1	0838	KISTA PRINCIPAL	291,800	291,800	305,336	305,336	-
1	0839	KISTA INTEREST	91,547	91,547	84,847	84,847	(0)
1	0840	CONTINGENCY	-	1,229,648	1,000,000	1,052,891	52,891
1	0893	UNIFORMS	2,753	6,800	6,800	5,000	(1,800)
1	0899	OTHER MISCELLANEOUS	1,179	5,000	5,000	5,000	-
1	0910	FUND TRANSFERS OUT	524,908	92,970		147,637	147,637
		SBDM ALLOCATION ADJUSTMENT	165,387	220,678	210,390	198,850	(11,540)
		16MX-On-behalf	63,274	60,000	60,000	60,000	-
		Adj to Bal	15,425	16,149			-
		Total Projected Expenditures	21,696,804	24,899,215	23,616,607	24,801,947	1,185,340

<i>Powell Co Schools FY 2025-26 Budget</i>							
<i>Fund 2 Projected Revenues-Special Revenue/Grants</i>							
FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Working Budget	2027 Draft Budget	FY2027 Tentative Budget	Variance 2027 DB vs 2027 TB
2	1510	INTEREST ON INVESTMENTS	10,112	- .00		10,000.00	10,000
2	1920	CONTRIBUTIONS/DONATIONS	68,885	60,630		126,492	126,492
2	1990	MISC REVENUE		-			0
2	3200	RESTRICTED STATE REVENUE	1,319,995	1,209,144		1,408,020	1,408,020
2	4500	RESTRICTED FED THRU STATE	2,884,754	2,118,999		2,898,538	2,898,538
2	4700	FEDERAL REV THRU INTERMEDIATE SRC	-	-		-	0
2	5210	FUND TRANSFER	36,734	45,000		45,150	45,150
2	5251	FLEX FOCUS TRANSFER ESS	-	(5,000)		(5,000)	-5,000
2	5261	FLEX FOCUS TRANSFER OPERATION	(21,135)	5,000		5,000	5,000
		Total Projected Revenues	4,299,345	3,433,773	-	4,488,200	4,488,200

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

FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Working Budget	2027 Draft Budget	FY2027 Tentative Budget	Variance 2027 DB vs 2027 TB
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Powell Co Schools FY 2025-26 Budget
Fund 2 Projected Expenditures

FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Working Budget	2027 Draft Budget	FY2027 Tentative Budget	Variance 2027 DB vs 2027 TB
2	Sal	Total Salary	3,177,343	2,816,819		2,940,656	2,940,656
2	Oth	Other Expenditures	1,122,002	616,954		1,547,544	1,547,544
		Total Projected Expenditures	4,299,345	3,433,773	-	4,488,200	4,488,200

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

FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Working Budget	2027 Draft Budget	FY2027 Tentative Budget	Variance 2027 DB vs 2027 TB
22	1790	OTHER STUDENT ACTIVITY INCOME	6,504	8,200	-	5,731	5,731
		Total Projected Revenues	6,504	8,200	-	5,731	5,731

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

FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Working Budget	2027 Draft Budget	FY2027 Tentative Budget	Variance 2027 DB vs 2027 TB
22	0610	GENERAL SUPPLIES (Instructional)	1,607	8,200	-	5,731	5,731
		Total Projected Expenditures	1,607	8,200	-	5,731	5,731

Powell Co Schools FY 2025-26 Budget
Fund 25 Projected Revenues-School Activity Fund

FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Working Budget	2027 Draft Budget	FY2027 Tentative Budget	Variance 2027 DB vs 2027 TB
25	1510	INTEREST ON INVESTMENTS	11,982	12,295	-	11,786	11,786
25	1710	ADMISSIONS	112,516	112,516		101,881	101,881

<i>Powell Co Schools FY 2026-27 Budget</i>							
<i>Fund I Projected Revenues-General Fund</i>							
FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Working Budget	2027 Draft Budget	FY2027 Tentative Budget	Variance 2027 DB vs 2027 TB
25	1730	CLUB & OTHER DUES	4,001	4,001		37,864	37,864
25	1740	STUDENT FEES	37,241	37,241		14,734	14,734
25	1750	DONATIONS	42,945	42,945		72,160	72,160
25	1760	BOARD	42,532	42,532		2,124	2,124
25	1790	OTHER STUDENT ACTIVITY INCOME	446,565	433,470		322,097	322,097
		Total Projected Revenues	697,783	685,000	-	562,647	562,647

<i>Powell Co Schools FY 2025-26 Budget</i>							
<i>Fund 25 Projected Expenditures-School Activity Fund</i>							
FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Working Budget	2027 Draft Budget	FY2027 Tentative Budget	Variance 2027 DB vs 2027 TB
25	0349	OTHER PROFESSIONAL SERVICES	143,139	157,324		106,745	106,745
25	0610	GENERAL SUPPLIES	352,247	338,936		268,199	268,199
25	0616	FOOD NON INSTR NON FOOD SVCS	27,613	27,613		53,371	53,371
25	0650	SUPPLIES/TECHNOLOGY RELATED		-		44	44
25	0673	FEES/REGISTRATION	11,345	11,345		2,634	2,634
25	0674	AWARDS	203	203		6,105	6,105
25	0675	ORGANIZATION SUPPLIES	103,413	103,413		51,157	51,157
25	0697	OTHER SUPPLIES AND MATERIALS	-	-		34,292	34,292
25	0894	INSTRUCTIONAL FIELD TRIPS	4,318	(10,401)		14,292	14,292
25	0679	OTHER STUDENT ACTIVITIES	(10,401)	4,318			
25	0895	OTHER STUDENT TRAVEL	52,249	52,249		6,486	6,486
25	0898	EXTRA-CURRICULAR FIELD TRIPS		-		19,322	19,322
		Total Projected Expenditures	684,126	685,000		562,647	562,647

<i>Powell Co Schools FY 2025-26 Budget</i>							
<i>Fund 310 Projected Revenues-Capital Outlay</i>							
FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Working Budget	2027 Draft Budget	FY2027 Tentative Budget	Variance 2027 DB vs 2027 TB

<i>Powell Co Schools FY 2026-27 Budget</i>							
<i>Fund I Projected Revenues-General Fund</i>							
FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Working Budget	2027 Draft Budget	FY2027 Tentative Budget	Variance 2027 DB vs 2027 TB
310	0999R	BEG BALANCE RESTRICTED	614,136.45			-	-
310	0999U	BEG BALANCE UNASSIGNED		-	-		-
310	1510	INTEREST ON INVESTMENTS		-	-	-	-
310	3200	RESTRICTED STATE REVENUE	187,216	177,317		177,300	177,300
		Total Projected Revenues	801,352	177,317	-	177,300	177,300

<i>Powell Co Schools FY 2025-26 Budget</i>							
<i>Fund 310 Projected Expenditures-Capital Outlay</i>							
FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Working Budget	2027 Draft Budget	FY2027 Tentative Budget	Variance 2027 DB vs 2027 TB
310	0344	FINANCIAL SERVICES	-	177,317		177,300	177,300
310	0910	FUND TRANSFER OUT	801,352		-	-	-
		Total Projected Expenditures	801,352	177,317	-	177,300	177,300

<i>Powell Co Schools FY 2025-26 Budget</i>							
<i>Fund 320 Projected Revenues-Building Fund</i>							
FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Working Budget	2027 Draft Budget	FY2027 Tentative Budget	Variance 2027 DB vs 2027 TB
320	0999R	BEG BALANCE RESTRICTED	967,006	-		-	-
320	0999U	BEG BALANCE UNASSIGNED		-		-	-
320	1111	GENERAL PROPERTY TAX	882,586	922,246		954,421	954,421
320	1510	INTEREST ON INVESTMENTS					-
320	3200	RESTRICTED STATE REVENUE	1,384,600	1,225,066		1,225,066	1,225,066
		Total Projected Revenues	3,234,192	2,147,312	-	2,179,487	2,179,487

<i>Powell Co Schools FY 2025-26 Budget</i>							
<i>Fund 320 Projected Expenditures-Building Fund</i>							

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

FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Working Budget	2027 Draft Budget	FY2027 Tentative Budget	Variance 2027 DB vs 2027 TB
320	0344	FINANCIAL SERVICES	-	402,488		253,239	253,239
320	0910	FUND TRANSFER OUT	1,581,004	-	-		-
320	0914	FOR DEBT SERVICE	1,653,188	1,744,824		1,926,248	1,926,248
		Total Projected Expenditures	3,234,192	2,147,312	-	2,179,487	2,179,487

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

FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Working Budget	2027 Draft Budget	FY2027 Tentative Budget	Variance 2027 DB vs 2027 TB
360	1510	INTEREST ON INVESTMENTS	758,269	-	-		-
360	3200	RESTRICTED STATE REVENUE	2,959,000				
360	5110	BOND PRINCIPAL PROCEEDS		11,194,446		1,955,522	1,955,522
360	5120	BOND PREMIUM					
360	5210	FUND TRANSFER	1,879,051				-
		Total Projected Revenues	5,596,320	11,194,446	-	1,955,522	1,955,522

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

FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Working Budget	2027 Draft Budget	FY2027 Tentative Budget	Variance 2027 DB vs 2027 TB
360	0346	ARCHITECT & ENGINEERING SERVICES	271,563				
360	0450	CONSTRUCTION SERVICES	16,017,272	11,194,446		1,955,522	1,955,522
360	0610	OTHER	283,357				
		Total Projected Expenditures	16,572,192	11,194,446	-	1,955,522	1,955,522

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

<i>Powell Co Schools FY 2026-27 Budget</i>							
<i>Fund I Projected Revenues-General Fund</i>							
FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Working Budget	2027 Draft Budget	FY2027 Tentative Budget	Variance 2027 DB vs 2027 TB
400	3900	REV FOR ON BEHALF PAYMENTS	503,381	503,382		472,545	472,545
400	5210	FUND TRANSFER	1,653,188	1,744,824		1,926,248	1,926,248
		Total Projected Revenues	2,156,570	2,248,206	-	2,398,794	2,398,794

<i>Powell Co Schools FY 2025-26 Budget</i>							
<i>Fund 400 Projected Expenditures-Debt Service</i>							
FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Working Budget	2027 Draft Budget	FY2027 Tentative Budget	Variance 2027 DB vs 2027 TB
400	0344	FINANCIAL SERVICES		0			-
400	0831	REDEMPTION OF PRINCIPAL	1,140,000	1,170,000		1,270,000	1,270,000
400	0832	INTEREST	1,016,570	1,078,206		1,128,794	1,128,794
		Total Projected Expenditures	2,156,570	2,248,206	-	2,398,794	2,398,794

<i>Powell Co Schools FY 2025-26 Budget</i>							
<i>Fund 51 Projected Revenues-Food Service</i>							
FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Working Budget	2027 Draft Budget	FY2027 Tentative Budget	Variance 2027 DB vs 2027 TB
51	0999R	BEG BALANCE RESTRICTED	697,470	480,183		650,000	650,000
51	1510	INTEREST ON INVESTMENTS	17,440	8,000		8,000	8,000
51	1611	REIMBURSABLE SCHOOL LUNCH PROG	-	135,000		135,000	135,000
51	1624	NON-REIMBURSABLE A LA CARTE PRG	102,485	50,000		50,000	50,000
51	1990	MISC REVENUE	-	2,000		2,000	2,000
51	3200	RESTRICTED STATE REVENUE	12,028	15,000		15,000	15,000
51	3900	REV FOR ON BEHALF PAYMENTS	234,174	100,000		100,000	100,000
51	4500	RESTRICTED FED THRU STATE	1,517,911	1,400,000		1,400,000	1,400,000
51	4950	CHILD NUTR PRG DONATED COMMODO	103,787	100,000		100,000	100,000

<i>Powell Co Schools FY 2026-27 Budget</i>							
<i>Fund I Projected Revenues-General Fund</i>							
FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Working Budget	2027 Draft Budget	FY2027 Tentative Budget	Variance 2027 DB vs 2027 TB
51	5210	FUND TRANSFER	-	-		-	-
		Total Projected Revenues	2,685,295	2,290,183	-	2,460,000	2,460,000

<i>Powell Co Schools FY 2025-26 Budget</i>							
<i>Fund 51 Projected Expenditures-Food Service</i>							
FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Working Budget	2027 Draft Budget	FY2027 Tentative Budget	Variance 2027 DB vs 2027 TB
51	0110	CERTIFIED PERMANENT SALARY	51,514	49,305		48,817	48,817
51	0111	EXTENDED DAY SALARY	15,315	14,658		14,513	14,513
51	0112	EXTRA SERVICE	8,978	8,636		8,550	8,550
51	0130	CLASSIFIED REGULAR SALARY	411,324	392,061		388,179	388,179
51	0131	CLASSIFIED EXTRA SERVICE	10,492	0		0	-
51	0140	CLASSIFIED OVERTIME	-	2,020		2,000	2,000
51	0150	CLASSIFIED SUBSTITUTE SALARY	11,082	35,350		35,000	35,000
51	0221	EMPLOYER FICA CONTRIBUTION	25,938	24,308		24,067	24,067
51	0222	EMPLOYER MEDICARE CONTRIBUTION	7,149	5,685		5,629	5,629
51	0231	KTRS EMPLOYER CONTRIBUTION	2,274	2,178		2,156	2,156
51	0232	CERS EMPLOYER CONTRIBUTION	9,844	91,568		90,661	90,661
51	0253	KSBA UNEMPLOYMENT INSURANCE	1,719	3,921		3,882	3,882
51	0260	WORKMENS COMPENSATION	9,318	11,800		8,385	8,385
51	0280	ON-BEHALF PAYMENTS	234,174	100,000		100,000	100,000
51	0338	REGISTRATION FEES	625	2,389		2,389	2,389
51	0342	AUDITING SERVICES	-	1,750		1,750	1,750
51	0349	OTHER PROFESSIONAL SERVICES	24,238	25,882		25,882	25,882
51	0433	EQUIPMENT REPAIR & MAINT	7,390	25,531		25,531	25,531
51	0435	VEHICLE REPAIR & MAINT	-	5,498		5,498	5,498
51	0439	OTHER REPAIRS AND MAINTENANCE	2,812	16,500		16,500	16,500
51	0531	POSTAGE & PO BOX RENT	-	1,350		1,350	1,350
51	0580	TRAVEL	2,573	8,121		8,121	8,121
51	0610	GENERAL SUPPLIES	80,128	100,000		297,804	297,804

<i>Powell Co Schools FY 2026-27 Budget</i>							
<i>Fund I Projected Revenues-General Fund</i>							
FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Working Budget	2027 Draft Budget	FY2027 Tentative Budget	Variance 2027 DB vs 2027 TB
51	0626	GASOLINE	-	150		150	150
51	0630	FOOD	939,084	955,000		865,222	865,222
51	0630N	Non-Program Food Costs	40,089	38,325		38,325	38,325
51	0635	MILK	104,743	106,242		106,242	106,242
51	0650	SUPPLIES/TECHNOLOGY RELATED	635	7,207		7,207	7,207
51	0694	EQUIPMENT SUPPLIES	12,899	5,242		5,242	5,242
51	0697	OTHER SUPPLIES & MATERIALS	4,505	124,808		246,249	246,249
51	0733	FURNITURE & FIXTURES	-	1,500		1,500	1,500
51	0739	OTHER EQUIPMENT	3,840	70,000		20,000	20,000
51	0810	DUES & FEES	4,604	3,200		3,200	3,200
51	0893	UNIFORMS	1,119	-		-	-
51	0913	INDIRECT COSTS	60,749	50,000		50,000	50,000
		Total Pojected Expenditures	2,089,156	2,290,183	-	2,460,000	2,460,000

<i>Powell Co Schools FY 2025-26 Budget</i>							
<i>Fund 52 Projected Revenues-Day Care</i>							
FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Working Budget	2027 Draft Budget	FY 2027 Tentative Budget	Variance 2027 DB vs 2027 TB
52	0999R	BEG BALANCE RESTRICTED					-
52	3900	ON-BEHALF REVENUE					
52	1810	DAYCARE FEES		18,500		37,000	37,000
52	5210	FUND TRANSFER		47,970		102,487	102,487
		Total Projected Revenues		66,470	-	139,487	139,487

<i>Powell Co Schools FY 2025-26 Budget</i>							
<i>Fund 52 Projected Expenditures-Day Care</i>							
FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Working Budget	2027 Draft Budget	FY 2027 Tentative Budget	Variance 2026 DB vs 2027 TB
52	0130	CLASSIFIED REGULAR SALARY		47,413		102,310	102,310
52	0221	EMPLOYER FICA CONTRIBUTION		2,940		6,343	6,343

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

FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Working Budget	2027 Draft Budget	FY2027 Tentative Budget	Variance 2027 DB vs 2027 TB
52	0222	EMPLOYER MEDICARE CONTRIBUTION		687		1,484	1,484
52	0232	CERS EMPLOYER CONTRIBUTION		8,828		19,050	19,050
52	0260	WORKMENS COMPENSATION		128		276	276
52	0253	KSBA UNEMPLOYMENT INSURANCE		474		1,023	1,023
52	0280	ON-BEHALF PAYMENTS		0		0	-
52	0610	GENERAL SUPPLIES		1,000		1,000	1,000
52	0630	FOOD		5,000		8,000	8,000
		Total Pojected Expenditures	-	66,470	-	139,487	139,487