

Powell County Schools FY2027 Proposed Working Budget Narrative

This information is being provided to satisfy the requirements listed in KRS 160.461

Color Codes for Expenditures

Personnel	Light Yellow
Transportation	Light Green
Maintenance	Light Orange
Materials for Operations	Light Blue

Revenue and expenditures associated with restricted funds, including facilities funds, are listed below the general funds category.

Costs Associated with Debts Incurred By The District

In addition to general fund debts, there are debts listed below the general fund table. All debts are highlighted light red.

One Time Major Expenditures for the Year

Vehicles	Object: 0732	1 School bus and one technology vehicle and potential additional SRO vehicle, Student Transport Vehicle, or Maintenance
Central Office Renovations	Object: 0434	All CO renovation funds are listed under this code to provide clarity but will be moved to appropriate object codes for spending and tracking in the general ledger. Codes used will include building repairs & maintenance, supplies, flooring, furniture, equipment supplies, and other supplies.
Match for COPS Grant	Object: 0434	Part of this renovation budget will be a match for the required \$165,000 for COPS grant at multiple locations throughout the district for other doors and other hardware needed. Appropriate objects will be used for spending including equipment supplies, repair & maintenance, technology, and other supplies.

Cafeteria Furniture for MS and HS	Object: 0695	New furniture will be purchased for middle and high school cafeterias. Food Service funds may contribute to this purchase.
Categories Where Funds are Saved for Future Expenses		
Textbooks	Object: 0644	Textbooks for when current curriculum contracts end
Technology	Object: 0651	Chromebooks and Technology Devices on a Rotation
Current Contingency 4.1%		
How The Minimum Reserve Required Shall Be Maintained		
The 2% contingency required will be maintained by ensuring that we have more than 2% set in the contingency fund annually.		
If any of the contingency funds are required to be spent, we will ensure that additional funds are put into the		
contingency in future years.		

Powell Co Schools FY 2026-27 Budget Projected Revenues-General Fund								Fund I
FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Actuals	2027 Draft Budget	FY2027 Tentative Budget	2027 Working Budget	Variance 2027 WB vs 2027 TB
1	0999A	BEGINNING BALANCE ASSIGNED	-	1,058,576	-	-	-	-
1	0999C	BEGINNING BALANCE COMMITTED	38,247	48,796	48,796	33,000	46,408	13,408
1	0999U	BEGINNING BALANCE UNASSIGNED	3,165,112	2,732,370	2,429,648	3,931,143	2,773,949	(1,157,194)
1	1111	GENERAL PROPERTY TAX	1,860,322	1,859,295	2,109,561	2,011,716	2,061,711	49,995
1	1113	PSC PROPERTY TAX	1,138,625	406,918	1,142,920	1,107,064	1,910,686	803,622
1	1115	DELINQUENT PROPERTY TAX	134,376	76,359	60,000	60,000	60,000	-
1	1117	MOTOR VEHICLE TAX	685,480	648,455	565,180	565,180	578,677	13,497
1	1118	UNMINED MINERALS TAX	20,347		50,000	50,000	50,000	-
1	1121	UTILITIES TAX	793,252	863,096	700,000	700,000	700,000	-
1	1191	OMITTED PROPERTY TAX	5,712	15,941	5,000	5,000	5,000	-
1	1442	TRANSPORT FRM FISCAL COURT	1,771	13,753	2,500	2,500	2,500	-
1	1510	INTEREST ON INVESTMENTS	128,532	184,645	125,000	150,000	150,000	-
1	1530	NET INCREASE FV INVESTMENTS	22,643	-	-	-	-	-
1	1911	BUILDING RENTAL	6,210	-	-	-	-	-
1	1990	MISCELLANEOUS REVENUE	169,291	125,948	350,000	350,000	350,000	-
1	3111	SEEK PROGRAM	10,537,087	10,544,384	10,148,002	9,956,344	9,684,409	(271,935)
1	3122	VOCATIONAL TRANSPORTATION	31,007	32,801	25,000	25,000	25,000	-
1	3129	KSB/KSD TRANSPORTATION REIMB	9,442	7,380	12,000	12,000	12,000	-
1	3130	NATIONAL BD CERT REIMB	-			-	-	-
1	3132	MISC STATE REIMB (SPEECH PATH)	6,000	4,000	8,000	8,000	8,000	-
1	3900	REV FOR ON BEHALF PAYMENTS	5,253,260	6,155,246	5,460,000	5,460,000	5,460,000	-
1	4200	UNRESTRICTED GRANTS-FED		6,000				
1	4810	MEDICAID REIM FROM FEDERAL	297,117	344,446	325,000	325,000	325,000	-
1	5210	FUND TRANSFER	1,087,069		-	-	-	-
1	5220	INDIRECT COSTS TRANSFER	60,749	55,719	50,000	50,000	50,000	-
1	5311	SALE OF LAND	63,364	167,558	-	-	250,000	250,000
1	5500	CAPITAL LEASE PROCEEDS	176,527		-	-	-	-
		Total Projected Revenues	25,691,541	25,351,686	23,616,607	24,801,947	24,503,340	(298,607)
Powell Co Schools FY 2026-27 Budget Projected Expenditures-General								Fund I
FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Actuals	2027 Draft Budget	FY2027 Tentative Budget	2027 Working Budget	Variance 2027 WB vs 2027 TB
1	0110	CERTIFIED PERMANENT SALARY	7,669,145	7,614,244	7,908,258	7,857,324	7,705,624	(151,700)

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

Fund I

FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Actuals	2027 Draft Budget	FY2027 Tentative Budget	2027 Working Budget	Variance 2027 WB vs 2027 TB
1	0111	EXTENDED DAY	324,447	320,031	329,330	343,527	341,584	(1,943)
1	0112	EXTRA SERVICE	252,308	258,547	258,950	263,733	274,055	10,322
1	0113	OTHER CERTIFIED SALARY	62,466	57,230	60,600	60,600	60,600	-
1	0113 TECH	OTHER CERTIFIED SALARY			7,070	-	-	-
1	0114	NATIONAL TEACHERS CERIFICATION			-	-	-	-
1	0116	SPEECH LANGUAGE PATH PAY CERT	4,200	4,200	4,200	4,200	4,200	-
1	0120	CERTIFIED SUBSTITUTE SALARY	343,500	261,726	200,000	150,000	150,000	-
1	0120 TECH	CERTIFIED SUBSTITUTE SALARY			-			-
1	0130	CLASSIFIED REGULAR SALARY	2,177,304	2,341,412	2,595,718	2,599,391	2,536,808	(62,583)
1	0131	CLASSIFIED EXTRA SERVICE	65,132	79,806	33,285	33,654	33,654	-
1	0131 TECH	CLASSIFIED EXTRA SERVCIE			-	-	-	-
1	0132	CLASSIFIED EXTRA SERVICE-supp con	4950.00	2,325	5,050	5,050	5,050	-
1	0133	SPEECH LANGUAGE PATH PAY CL	8400.00	12,600	8,400	12,600	12,600	-
1	0140	CLASSIFIED OVERTIME SALARY	15,669	12,548	20,200	20,200	20,200	-
1	0150	CLASSIFIED SUBSTITUTE SALARY	115,635	160,629	100,000	100,000	100,000	-
1	0160	CLASSIFIED/LICENSED SALARY	123,887	142,697	145,537	145,910	145,457	(454)
1	0170	BOARD PAID ATHLETICS	81,588	77,375	100,110	100,110	100,110	-
1	0190	BOARD PER DIEM	9,450	8,700	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	7,829	10,000	10,000	10,000	-
1	0221	EMPLOYER FICA CONTRIBUTION	144,832	155,511	166,841	157,162	159,455	2,293
1	0221 TECH	EMPLOYER FICA CONTRIBUTION			3	3	3	-
1	0222	EMPLOYER MEDICARE CONTRIBUTION	156,114	156,506	168,038	163,551	162,131	(1,419)
1	0222 TECH	EMPLOYER MEDICARE CONTRIBUTION			103	103	103	-
1	0231	KTRS EMPLOYER CONTRIBUTION	265,990	264,258	266,512	261,925	257,939	(3,986)
1	0231 TECH	KTRS EMPLOYER CONTRIBUTION			216	216	216	-
1	0232	CERS EMPLOYER CONTRIBUTION	470,726	455,877	458,823	441,127	445,142	4,015
1	0232 TECH	CERS EMPLOYER CONTRIBUTION			-			-
1	0253	KSBA UNEMPLOYMENT INSURANCE	19,705	20,112	25,262	25,000	25,000	-
1	0260	WORKMENS COMPENSATION	60,587	76,399	83,265	56,188	83,107	26,919
1	0260 TECH	WORKMENS COMPENSATION			21			-
1	0280	ON-BEHALF PAYMENTS	5,189,986	6,098,655	5,400,000	5,400,000	5,400,000	-
1	0291	ACCRUED SICK LEAVE PAID	1,536	50,788	75,000	75,000	75,000	-
1	0298	OTHER EMPLOYER PAID BENEFITS			1,000	1,000	1,000	-

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

Fund I

FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Actuals	2027 Draft Budget	FY2027 Tentative Budget	2027 Working Budget	Variance 2027 WB vs 2027 TB
1	0311	TAX COLLECTION FEES	156,103	127,916	179,000	160,000	191,200	31,200
1	0338	REGISTRATION FEES	12,360	11,823	15,000	15,000	15,000	-
1	0338 TECH	REGISTRATION FEES	557		1,000	1,000	1,000	-
1	0339	OTHER TRAINING & DEVELOPMENT S			-	-	-	-
1	0341	DRUG TESTING	2,600	3,230	5,000	5,000	5,000	-
1	0342	AUDITING SERVICES	16,600	16,800	17,000	24,000	24,000	-
1	0343	LEGAL SERVICES	6,345	10,522	15,000	12,000	12,000	-
1	0345	MEDICAL SERVICES	1,235	2,280	3,000	2,000	2,000	-
1	0346	ARCHITECT & ENGINEERING SVCS	13,252	6,000	5,000.00	0	0	-
1	0347	SECURITY SERVICES	1,920	1,968	-	-	-	-
1	0349	OTHER PROFESSIONAL SERVICES	332,807	178,228	230,000	230,000	230,000	-
1	0411	WATER/SEWAGE	85,259	74,514	65,000	92,000	92,000	-
1	0421	SANITATION SERVICE	55,896	58,944	50,000	60,000	60,000	-
1	0425	PEST CONTROL SERVICES	6,510	6,650	7,500	7,500	7,500	-
1	0433	EQUIPMENT REPAIR & MAINT	114,241	149,853	50,000	115,000	115,000	-
1	0434	BUILDING REPAIRS & MAINT	116,941	113,978	120,000	935,078	725,000	(210,078)
1	0435	VEHICLE REPAIR & MAINT	-	7,338	10,000	10,000	10,000	-
1	0437	PLUMBING REPAIRS & MAINTENANCE	47,031	17,860	40,000	30,000	30,000	-
1	0438	ROOF REPAIRS & MAINTENANCE	-		2,000	2,000	2,000	-
1	0439	OTHER REPAIRS AND MAINTENANCE	282,650	131,926	100,000	125,000	125,000	-
1	0441	LAND & BUILDING RENT	8,593	8,547	8,600	8,600	8,600	-
1	0442	EQUIPMENT & VEHICLE RENT	-	495	2,500	2,500	2,500	-
1	0444	COPIER RENTAL	8,084	8,757	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	57,247	-
1	0522	PROPERTY INSURANCE	-	165,715	155,000	153,000	153,000	-
1	0523	FIDELITY BOND	412	461	500	500	500	-
1	0524	FLEET INSURANCE	13,708	24,689	28,000	28,000	28,000	-
1	0525	GENERAL LIABILITY INSURANCE	12,939	15,996	15,000	15,000	15,000	-
1	0526	LEGAL LIABILITY INS	6,272	10,006	10,500	11,000	11,000	-
1	0527	STUDENT LIABILITY INSURANCE	52,668	52,668	52,842	52,842	52,842	-
1	0529	OTHER INSURANCE	46,804	47,604	49,500	48,044	48,044	-
1	0531	POSTAGE & PO BOX RENT	3,701	3,252	4,000	4,000	4,000	-

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

Fund I

FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Actuals	2027 Draft Budget	FY2027 Tentative Budget	2027 Working Budget	Variance 2027 WB vs 2027 TB
1	0531 TECH	POSTAGE & PO BOX RENT			-	-	-	-
1	0532	TELEPHONE	37,836	28,874	38,000	31,000	31,000	-
1	0533	ON-LINE NETWORK	4,820	17,141	12,000	15,000	15,000	-
1	0534	CELL PHONE SERVICES	578	258	-	-	-	-
1	0536	RADIO SERVICES	10,200	11,880	10,500	10,500	10,500	-
1	0542	NEWSPAPER ADVERTISING	559	252	1,000	1,000	1,000	-
1	0542 TECH	NEWSPAPER ADVERTISING			-	-	-	-
1	0559	OTHER PRINTING	(7,349)	13,735	5,000	5,000	5,000	-
1	0580	TRAVEL	13,588	5,294	10,000	10,000	10,000	-
1	0580 379GX	TRAVEL	1,007		-	-	-	-
1	0580 518JX	TRAVEL				-	-	-
1	0580 TECH	TRAVEL	758	563	1,200	1,200	1,200	-
1	0610	GENERAL SUPPLIES	174,872	177,191	180,000	180,150	180,150	-
1	0610 379GX	GENERAL SUPPLIES	48		-	-	-	-
1	0610 TECH	GENERAL SUPPLIES			2,000	2,000	2,000	-
1	0616	FOOD NON INSTR NON FOOD SVC	1,476	5,641	3,000	3,000	3,000	-
1	0617	FOOD INSTR NON FOOD FOOD SERVICE	617	816	300	300	300	-
1	0617 TECH	FOOD INSTR NON FOOD FOOD SERVICE			100	100	100	-
1	0621	NATURAL GAS	105,920	127,890	125,000	119,000	119,000	-
1	0622	ELECTRICITY	349,715	363,201	385,000	412,000	412,000	-
1	0626	GASOLINE	9,184	26,611	20,000	35,000	35,000	-
1	0627	DIESEL FUEL	76,099	122,319	100,000	160,000	160,000	-
1	0641	LIBRARY BOOKS			0.00			-
1	0643	SUPPLEMENTARY STUDYGUIDES	404	574	500	500	500	-
1	0644	TEXTBOOKS	10,925	18,715	260,000	260,000	260,000	-
1	0646	TESTS	23,870	29,125	27,000	27,000	27,000	-
1	0650	SUPPLIES/TECHNOLOGY RELATED	387	23,307	5,000	20,000	20,000	-
1	0650 379GX	SUPPLIES/TECHNOLOGY RELATED	1,159.38		0	0	0	-
1	0650 TECH	SUPPLIES/TECHNOLOGY RELATED			5,000	5,000	5,000	-
1	0651	TECH RELATED-DEVICES	285	38,387	150,000	150,000	150,000	-
1	0653	TECH SOFTWARE	48,974	101,703	95,000	127,000	127,000	-
1	0653 TECH	TECH SOFTWARE	20,724	36,228	21,000	21,000	21,000	-
1	0661	LUBRICANTS	8,856	195	10,000	10,000	10,000	-

Powell Co Schools FY 2026-27 Budget Projected Revenues-General Fund								Fund 1
FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Actuals	2027 Draft Budget	FY2027 Tentative Budget	2027 Working Budget	Variance 2027 WB vs 2027 TB
1	0662	TIRES & LUBES	6,601	27,912	25,000	30,000	30,000	-
1	0663	REPAIR PARTS	65,005	30,905	75,000	75,000	75,000	-
1	0679	OTHER STUDENT ACTIVITIES	63,766	61,387	100,000	100,000	100,000	-
1	0692	HEALTH SUPPLIES	13,884	11,958	15,000	15,000	15,000	-
1	0693	FLOORING SUPPLIES	-	49,064	3,000	3,000	3,000	-
1	0694	EQUIPMENT SUPPLIES	5,278	30,948	6,000	6,000	6,000	-
1	0694 TECH	EQUIPMENT SUPPLIES						-
1	0695	FURNITURE AND FIXTURES SUPPLIE	-	31,425	5,000	250,000	250,000	-
1	0695 TECH	FURNITURE AND FIXTURES SUPPLIE			100	100	100	-
	0697	OTHER SUPPLIES & MATERIALS	2,972	99,687	5,000	5,000	5,000	-
1	0698	LAWN & LANDSCAPING SUPPLIES	-		500	0	0	-
1	0699	TRANSPORTATION REIMBURSEMENT	(13,169)	(7,988)	0	0	0	-
1	0732	VEHICLES	389,588	26,024	360,000	225,000	225,000	-
1	0733	FURNITURE & FIXTURES	-			0.00	0.00	-
1	0735	TECH SOFTWARE	10,355	13,300	15,000	15,000	15,000	-
1	0739	OTHER EQUIPMENT	32,406	14,001		-	-	-
1	0810	DUES & FEES	33,250	38,945	45,000	45,000	45,000	-
1	0810 TECH	DUES & FEES	300		300	300	300	-
1	0838	KISTA PRINCIPAL	291,800	308,464	305,336	305,336	305,336	-
1	0839	KISTA INTEREST	91,547	91,032	84,847	84,847	84,847	-
1	0840	CONTINGENCY	-		1,000,000	1,052,891	1,111,700	58,809
1	0893	UNIFORMS	2,753	4,586	6,800	5,000	5,000	-
1	0899	OTHER MISCELLANEOUS	1,179	31,399	5,000	5,000	5,000	-
1	0910	FUND TRANSFERS OUT	524,908	82,674		147,487	147,487	-
		SBDM ALLOCATION ADJUSTMENT	165,387	173,831	210,390	198,850	198,850	-
		16MX-On-behalf	63,274	56,591	60,000	60,000	60,000	-
		Adj to Bal	15,425					-
		Total Projected Expenditures	21,696,804	22,296,926	23,616,607	24,801,947	24,503,340	(298,606)
Powell Co Schools FY 2025-26 Budget Projected Revenues-Special Revenue/Grants								Fund 2
FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Actuals	2027 Draft Budget	FY2027 Tentative Budget	2027 Working Budget	Variance 2027 WB vs 2027 TB

Powell Co Schools FY 2026-27 Budget Fund 1
 Projected Revenues-General Fund

FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Actuals	2027 Draft Budget	FY2027 Tentative Budget	2027 Working Budget	Variance 2027 WB vs 2027 TB
2	0999U	Beg Balance		1,100.00				-
2	1510	INTEREST ON INVESTMENTS	10,112	10,117.33		10,000.00	10,000.00	-
2	1920	CONTRIBUTIONS/DONATIONS	68,885	146,236		126,492	126,492	-
2	1990	MISC REVENUE						-
2	3200	RESTRICTED STATE REVENUE	1,319,995	1,369,870		1,408,020	1,408,020	-
2	4500	RESTRICTED FED THRU STATE	2,884,754	2,762,454		2,898,538	2,898,538	-
2	4700	FEDERAL REV THRU INTERMEDIATE SRC	-			-	-	-
2	5210	FUND TRANSFER	36,734	35,924		45,000	45,000	-
2	5251	FLEX FOCUS TRANSFER ESS	-	(25,357)		(5,000)	(5,000)	-
2	5261	FLEX FOCUS TRANSFER OPERATION	(21,135)	25,357		5,000	5,000	-
		Total Projected Revenues	4,299,345	4,325,701	-	4,488,050	4,488,050	0

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

FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Actuals	2027 Draft Budget	FY2027 Tentative Budget	2027 Working Budget	Variance 2027 WB vs 2027 TB
2	Sal	Total Salary	3,177,343	3,448,318		2,940,656	2,940,656	-
2	Oth	Other Expenditures	1,122,002	876,283		1,547,394	1,547,394	-
		Total Projected Expenditures	4,299,345	4,324,601	-	4,488,050	4,488,050	-

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

FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Actuals	2027 Draft Budget	FY2027 Tentative Budget	2027 Working Budget	Variance 2027 WB vs 2027 TB
22	1790	OTHER STUDENT ACTIVITY INCOME	6,504	1,051	-	5,731	5,731	-
		Total Projected Revenues	6,504	1,051	-	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 Actuals	2027 Draft Budget	FY2027 Tentative Budget	2027 Working Budget	Variance 2027 WB vs 2027 TB
22	0610	GENERAL SUPPLIES (Instructional)	1,607	5,523	-	5,731	5,731	-
		Total Projected Expenditures	1,607	5,523	-	5,731	5,731	-

Powell Co Schools FY 2026-27 Budget Projected Revenues-General Fund								Fund I
FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Actuals	2027 Draft Budget	FY2027 Tentative Budget	2027 Working Budget	Variance 2027 WB vs 2027 TB
Powell Co Schools FY 2025-26 Budget Projected Revenues-School Activity Fund								Fund 25
FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Actuals	2027 Draft Budget	FY2027 Tentative Budget	2027 Working Budget	Variance 2027 WB vs 2027 TB
25	1510	INTEREST ON INVESTMENTS	11,982		-	11,786	11,786	-
25	1710	ADMISSIONS	112,516			101,881	101,881	-
25	1730	CLUB & OTHER DUES	4,001			37,864	37,864	-
25	1740	STUDENT FEES	37,241			14,734	14,734	-
25	1750	DONATIONS	42,945			72,160	72,160	-
25	1760	BOARD	42,532			2,124	2,124	-
25	1790	OTHER STUDENT ACTIVITY INCOME	446,565			322,097	322,097	-
		Total Projected Revenues	697,783	-	-	562,647	562,647	-
Powell Co Schools FY 2025-26 Budget Projected Expenditures-School Activity Fund								Fund 25
FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Actuals	2027 Draft Budget	FY2027 Tentative Budget	2027 Working Budget	Variance 2027 WB vs 2027 TB
25	0349	OTHER PROFESSIONAL SERVICES	143,139			106,745	106,745	-
25	0610	GENERAL SUPPLIES	352,247			268,199	268,199	-
25	0616	FOOD NON INSTR NON FOOD SVCS	27,613			53,371	53,371	-
25	0650	SUPPLIES/TECHNOLOGY RELATED				44	44	-
25	0673	FEES/REGISTRATION	11,345			2,634	2,634	-
25	0674	AWARDS	203			6,105	6,105	-
25	0675	ORGANIZATION SUPPLIES	103,413			51,157	51,157	-
25	0697	OTHER SUPPLIES AND MATERIALS	-			34,292	34,292	-
25	0894	INSTRUCTIONAL FIELD TRIPS	4,318			14,292	14,292	-
25	0679	OTHER STUDENT ACTIVITIES	(10,401)					-
25	0895	OTHER STUDENT TRAVEL	52,249			6,486	6,486	-
25	0898	EXTRA-CURRICULAR FIELD TRIPS				19,322	19,322	-
		Total Projected Expenditures	684,126	-		562,647	562,647	-

Powell Co Schools FY 2026-27 Budget Projected Revenues-General Fund	Fund 1
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FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Actuals	2027 Draft Budget	FY2027 Tentative Budget	2027 Working Budget	Variance 2027 WB vs 2027 TB
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Powell Co Schools FY 2025-26 Budget		Fund
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310 *Projected Revenues-Capital Outlay*

FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Actuals	2027 Draft Budget	FY2027 Tentative Budget	2027 Working Budget	Variance 2027 WB vs 2027 TB
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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	174,256 (3,044)
		Total Projected Revenues	801,352	177,317	-	177,300	174,256 (3,044)

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

FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Actuals	2027 Draft Budget	FY2027 Tentative Budget	2027 Working Budget	Variance 2027 WB vs 2027 TB
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310	0344	FINANCIAL SERVICES	-			177,300	174,256	(3,044)
310	0910	FUND TRANSFER OUT	801,352	177,317.00	-	-		-
		Total Projected Expenditures	801,352	177,317	-	177,300	174,256	(3,044)

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

FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Actuals	2027 Draft Budget	FY2027 Tentative Budget	2027 Working Budget	Variance 2027 WB vs 2027 TB
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320	0999R	BEG BALANCE RESTRICTED	967,006			-	-	-
320	0999U	BEG BALANCE UNASSIGNED				-	-	-
320	1111	GENERAL PROPERTY TAX	882,586	922,246		954,421	973,489	19,068
320	1510	INTEREST ON INVESTMENTS					-	-
320	3200	RESTRICTED STATE REVENUE	1,384,600	1,225,066		1,225,066	1,392,908	167,842
		Total Projected Revenues	3,234,192	2,147,312	-	2,179,487	2,366,397	186,910

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

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

FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Actuals	2027 Draft Budget	FY2027 Tentative Budget	2027 Working Budget	ariance 2027 WB vs 2027 TB
FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Actuals	2027 Draft Budget	FY2027 Tentative Budget	2027 Working Budget	ariance 2027 WB vs 2027 TB
320	0344	FINANCIAL SERVICES	-			253,239	440,149	186,910
320	0910	FUND TRANSFER OUT	1,581,004	402,924.31	-			-
320	0914	FOR DEBT SERVICE	1,653,188	1,744,388		1,926,248	1,926,248	-
		Total Projected Expenditures	3,234,192	2,147,312	-	2,179,487	2,366,397	186,910

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

FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Actuals	2027 Draft Budget	FY2027 Tentative Budget	2027 Working Budget	ariance 2027 WB vs 2027 TB
FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Actuals	2027 Draft Budget	FY2027 Tentative Budget	2027 Working Budget	ariance 2027 WB vs 2027 TB
360	1510	INTEREST ON INVESTMENTS	758,269	224,496	-			-
360	3200	RESTRICTED STATE REVENUE	2,959,000					-
360	5110	BOND PRINCIPAL PROCEEDS		4,120,000		1,955,522	1,955,522	-
360	5120	BOND PREMIUM						-
360	5210	FUND TRANSFER	1,879,051	569,342				-
		Total Projected Revenues	5,596,320	4,913,838	-	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 Actuals	2027 Draft Budget	FY2027 Tentative Budget	2027 Working Budget	ariance 2027 WB vs 2027 TB
FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Actuals	2027 Draft Budget	FY2027 Tentative Budget	2027 Working Budget	ariance 2027 WB vs 2027 TB
360	0346	ARCHITECT & ENGINEERING SERVICES	271,563	179,578				-
360	0450	CONSTRUCTION SERVICES	16,017,272	10,639,096		1,955,522	1,955,522	-
360	0610	OTHER	283,357	1,560,788				-
		Total Projected Expenditures	16,572,192	12,379,462	-	1,955,522	1,955,522	-

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

FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Actuals	2027 Draft Budget	FY2027 Tentative Budget	2027 Working Budget	ariance 2027 WB vs 2027 TB
FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Actuals	2027 Draft Budget	FY2027 Tentative Budget	2027 Working Budget	ariance 2027 WB vs 2027 TB
400	3900	REV FOR ON BEHALF PAYMENTS	503,381	503,382		472,545	472,545	-

Powell Co Schools FY 2026-27 Budget Projected Revenues-General Fund								Fund I
FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Actuals	2027 Draft Budget	FY2027 Tentative Budget	2027 Working Budget	Variance 2027 WB vs 2027 TB
400	5210	FUND TRANSFER	1,653,188	1,744,388		1,926,248	1,926,248	-
		Total Projected Revenues	2,156,570	2,247,770	-	2,398,794	2,398,794	-

Powell Co Schools FY 2025-26 Budget 400 Projected Expenditures-Debt Service								Fund
FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Actuals	2027 Draft Budget	FY2027 Tentative Budget	2027 Working Budget	Variance 2027 WB vs 2027 TB
400	0344	FINANCIAL SERVICES						-
400	0831	REDEMPTION OF PRINCIPAL	1,140,000	1,170,000		1,270,000	1,270,000	-
400	0832	INTEREST	1,016,570	1,077,770		1,128,794	1,128,794	-
		Total Projected Expenditures	2,156,570	2,247,770	-	2,398,794	2,398,794	-

Powell Co Schools FY 2025-26 Budget Projected Revenues-Food Service								Fund 51
FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Actuals	2027 Draft Budget	FY2027 Tentative Budget	2027 Working Budget	Variance 2027 WB vs 2027 TB
51	0999R	BEG BALANCE RESTRICTED	697,470	465,876		650,000	650,000	-
51	1510	INTEREST ON INVESTMENTS	17,440	10,486		8,000	8,000	-
51	1611	REIMBURSABLE SCHOOL LUNCH PROG	-			135,000	135,000	-
51	1624	NON-REIMBURSABLE A LA CARTE PRG	102,485	108,474		50,000	50,000	-
51	1990	MISC REVENUE	-			2,000	2,000	-
51	3200	RESTRICTED STATE REVENUE	12,028			15,000	15,000	-
51	3900	REV FOR ON BEHALF PAYMENTS	234,174	260,776		100,000	100,000	-
51	4500	RESTRICTED FED THRU STATE	1,517,911	1,683,131		1,400,000	1,400,000	-
51	4950	CHILD NUTR PRG DONATED COMMODO	103,787	102,455		100,000	100,000	-
51	5210	FUND TRANSFER	-			-	-	-
		Total Projected Revenues	2,685,295	2,631,198	-	2,460,000	2,460,000	-

Powell Co Schools FY 2025-26 Budget Projected Expenditures-Food Service								Fund 51
FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Actuals	2027 Draft Budget	FY2027 Tentative Budget	2027 Working Budget	Variance 2027 WB vs 2027 TB

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

Fund I

FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Actuals	2027 Draft Budget	FY2027 Tentative Budget	2027 Working Budget	Variance 2027 WB vs 2027 TB
51	0110	CERTIFIED PERMANENT SALARY	51,514	51,772		52,031	52,031	-
51	0111	EXTENDED DAY SALARY	15,315	15,391		15,469	15,469	-
51	0112	EXTRA SERVICE	8,978	8,978		8,998	8,998	-
51	0130	CLASSIFIED REGULAR SALARY	411,324	388,628		365,807	365,807	-
51	0131	CLASSIFIED EXTRA SERVICE	10,492	10,332		0	0	-
51	0140	CLASSIFIED OVERTIME	-			2,020	2,020	-
51	0150	CLASSIFIED SUBSTITUTE SALARY	11,082	10,866		35,350	35,350	-
51	0221	EMPLOYER FICA CONTRIBUTION	25,938	24,653		70,430	70,430	-
51	0222	EMPLOYER MEDICARE CONTRIBUTION	7,149	6,849		6,955	6,955	-
51	0231	KTRS EMPLOYER CONTRIBUTION	2,274	2,284		2,294	2,294	-
51	0232	CERS EMPLOYER CONTRIBUTION	9,844	76,680		75,072	75,072	-
51	0253	KSBA UNEMPLOYMENT INSURANCE	1,719	1,705		4,797	4,797	-
51	0260	WORKMENS COMPENSATION	9,318	10,930		8,209	8,209	-
51	0280	ON-BEHALF PAYMENTS	234,174	260,776		100,000	100,000	-
51	0338	REGISTRATION FEES	625	350		2,389	2,389	-
51	0342	AUDITING SERVICES	-			1,750	1,750	-
51	0349	OTHER PROFESSIONAL SERVICES	24,238	24,912		25,882	25,882	-
51	0433	EQUIPMENT REPAIR & MAINT	7,390	24,124		25,531	25,531	-
51	0435	VEHICLE REPAIR & MAINT	-			5,498	5,498	-
51	0439	OTHER REPAIRS AND MAINTENANCE	2,812	2,306		16,500	16,500	-
51	0531	POSTAGE & PO BOX RENT	-			1,350	1,350	-
51	0580	TRAVEL	2,573	2,082		8,121	8,121	-
51	0610	GENERAL SUPPLIES	80,128	73,841		282,212	282,212	-
51	0626	GASOLINE	-			150	150	-
51	0630	FOOD	939,084	1,011,158		865,222	865,222	-
51	0630N	Non-Program Food Costs	40,089	38,522		38,325	38,325	-
51	0635	MILK	104,743	115,899		106,242	106,242	-
51	0650	SUPPLIES/TECHNOLOGY RELATED	635			7,207	7,207	-
51	0694	EQUIPMENT SUPPLIES	12,899	3,734		5,242	5,242	-
51	0697	OTHER SUPPLIES & MATERIALS	4,505	8,917		246,249	246,249	-
51	0733	FURNITURE & FIXTURES	-			1,500	1,500	-
51	0739	OTHER EQUIPMENT	3,840	21,684		20,000	20,000	-
51	0810	DUES & FEES	4,604	4,136		3,200	3,200	-

Powell Co Schools FY 2026-27 Budget Fund 1
 Projected Revenues-General Fund

FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Actuals	2027 Draft Budget	FY2027 Tentative Budget	2027 Working Budget	Variance 2027 WB vs 2027 TB
51	0893	UNIFORMS	1,119	958		-	-	-
51	0913	INDIRECT COSTS	60,749	55,719		50,000	50,000	-
		Total Pojected Expenditures	2,089,156	2,258,187	-	2,460,000	2,460,000	-

Powell Co Schools FY 2025-26 Budget Fund 52
 Projected Revenues-Day Care

FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Actuals	2027 Draft Budget	FY 2027 Tentative Budget	2027 Working Budget	Variance 2027 WB vs 2027 TB
52	0999R	BEG BALANCE RESTRICTED						-
52	3900	ON-BEHALF REVENUE		33,086				-
52	1810	DAYCARE FEES		26,165		37,000	37,000	-
52	5210	FUND TRANSFER		57,650		102,487	102,487	-
		Total Projected Revenues		116,901	-	139,487	139,487	-

Powell Co Schools FY 2025-26 Budget Fund 52
 Projected Expenditures-Day Care

FUND	OBJECT	ACCOUNT DESCRIPTION	2025 Actuals	2026 Actuals	2027 Draft Budget	FY 2027 Tentative Budget	2027 Working Budget	Variance 2026 WB vs 2027 TB
52	0130	CLASSIFIED REGULAR SALARY		61,657		102,310	102,310	-
52	0221	EMPLOYER FICA CONTRIBUTION		3,191		6,343	6,343	-
52	0222	EMPLOYER MEDICARE CONTRIBUTION		746		1,484	1,484	-
52	0232	CERS EMPLOYER CONTRIBUTION		11,480		19,050	19,050	-
52	0260	WORKMENS COMPENSATION		198		276	276	-
52	0253	KSBA UNEMPLOYMENT INSURANCE		240		1,023	1,023	-
52	0280	ON-BEHALF PAYMENTS		33,086		0	0	-
52	0338	REGISTRATION FEES		111.00				
52	0610	GENERAL SUPPLIES		428		1,000	1,000	-
52	0630	FOOD		5,764		8,000	8,000	-
		Total Pojected Expenditures	-	116,901	-	139,487	139,487	-