

**Woodford County Public Schools**

# *FINANCIAL* *UPDATES*

**November 2025**

Presented December 2025



# Monthly Budget Report- October 2025



## MONTHLY REPORT - FY 2026 Period 4

GENERAL FUND (1)	ENCUMBRANCES	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
TOTAL RECEIPTS	-273.35	1,226,130.40	4,396,953.24	48,250,507.09	43,853,827.20
TOTAL REVENUE	-273.35	1,226,130.40	9,424,651.47	52,976,971.09	43,552,592.97

## MONTHLY REPORT - FY 2026 Period 4

GENERAL FUND (1)	ENCUMBRANCES	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
5300 CONTINGENCY					
0840 CONTINGENCY	.00	.00	.00	2,707,775.14	2,707,775.14
TOTAL 5300 CONTINGENCY	.00	.00	.00	2,707,775.14	2,707,775.14
TOTAL EXPENDITURES	2,385,159.28	3,584,869.63	12,014,310.29	52,976,971.09	38,577,501.52
TOTAL FOR GENERAL FUND (1)	-2,385,432.63	-2,358,739.23	-2,589,658.82	.00	4,975,091.45



# Monthly Budget Report- November 2025



## MONTHLY REPORT - FY 2026 Period 5

GENERAL FUND (1)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
TOTAL RECEIPTS	45,106,092.12	20,932,720.11	15,619,370.82	20,046,453.45	47,890,979.09	27,844,525.64
TOTAL REVENUE	55,682,689.06	28,766,196.52	15,619,370.82	25,074,151.68	52,773,546.57	27,699,394.89

## MONTHLY REPORT - FY 2026 Period 5

GENERAL FUND (1)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
5300 CONTINGENCY						
0840	.00	.00	.00	.00	2,504,350.62	2,504,350.62
TOTAL 5300 CONTINGENCY	.00	.00	.00	.00	2,504,350.62	2,504,350.62
TOTAL EXPENDITURES	47,861,110.67	14,795,000.34	2,956,509.58	14,970,609.55	52,773,546.57	37,802,937.02
TOTAL FOR GENERAL FUND (1)	7,821,578.39	13,971,196.18	12,662,861.24	10,103,542.13	.00	-10,103,542.13



# Monthly Budget Report- November 2025



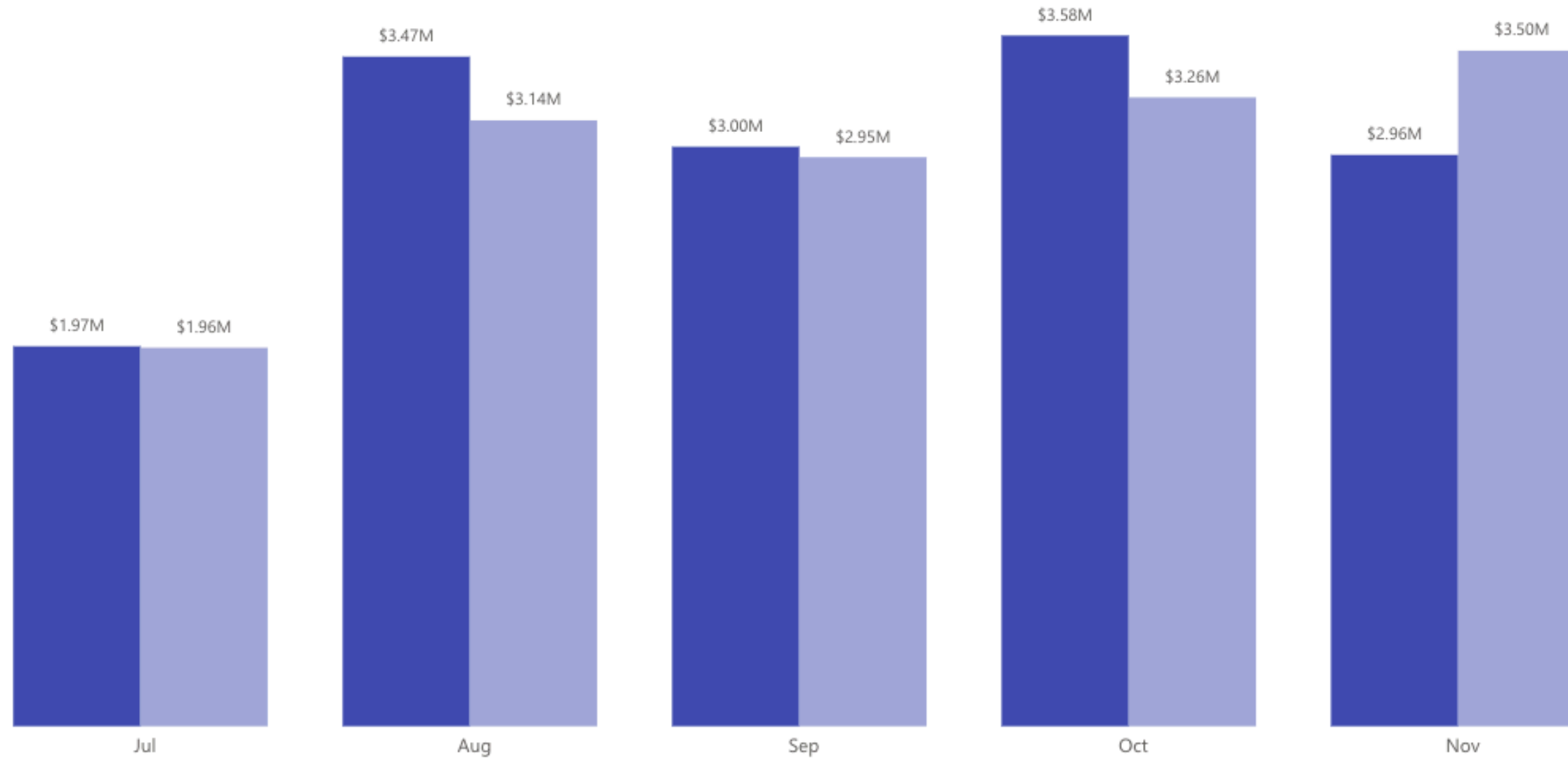
	FY26 Budget	FY26 Actual	FY26 YTD % of Budget	FY 25 YTD % of Budget	% of Change
Total Revenues (Less Beg. Balance) Page 5	\$37,049,733	\$20,046,453.45	54%	72%	-18%
Total Expenses (Less Contingency) Page 9	\$39,427,950	\$14,970,609.55	38%	40%	-2%
General Fund Balance	(\$2,378,217)	\$5,075,844			
Contingency	\$2,504,351				

*Excludes all on behalf payments*

# Monthly Budget Report- November 2025

## Year Over Year Expenditures- Fund 1 (General Fund)

● Current Spent ● PY Spent





# Monthly Budget Report- November 2025

## Tax Collection

<b>TOTALS</b>		Obj
<b>PENALTIES &amp; INTEREST ON TAX</b>	<b>\$ 7,451.53</b>	1140
<b>FRANCHISE TAX</b>	<b>\$ 820.25</b>	1119
<b>GENERAL PROPERTY TAX</b>	<b>\$ 18,709,169.61</b>	1111
<b>MOTOR VEHICLE TAX</b>	<b>\$ 540,336.98</b>	1117
<b>DELINQUENT PROPERTY TAX</b>	<b>\$ 85,673.82</b>	1115
<b>OMITTED PROPERTY TAX</b>	<b>\$ 7,938.13</b>	1191
<b>UTILITY TAX</b>	<b>\$ 529,108.35</b>	1121
<b>REVENUE IN LIEU OF TAXES</b>	<b>\$ 173,065.40</b>	3800
		1280

Revenue= Fund 1 & Fund 320



# Monthly Budget Report- November 2025

## Tax Collection

### MONTHLY REPORT - FY 2026 Period 5

GENERAL FUND (1)		PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE
REVENUE FROM LOCAL SOURCES					
AD VALOREM TAXES					
1111	GRP TAX	16,817,696.58	13,623,966.06	14,248,577.61	14,248,577.61
1113	PSCR TAX	.00	.00	.00	.00
1115	DLQ TAX	218,222.52	88,106.87	.00	85,673.82
1116	DISTL TAX	1,417,102.01	1,097,366.83	.00	.00
1117	MV TAX	1,818,050.51	521,331.88	117,509.19	540,336.98
1119	FRANCHISE	877,677.41	117,259.76	.00	820.25
1121	UTIL TAX	2,063,492.99	830,154.78	187,477.62	529,108.35
1121	UTIL DIREC	.00	.00	.00	.00
1140	PEN & INT	26,354.61	10,392.66	7,450.44	7,451.53
1191	OMIT TAX	40,111.68	27,627.77	.00	7,938.13
TOTAL AD VALOREM TAXES		23,278,708.31	16,316,206.61	14,561,014.86	15,419,906.67
REVENUE OTHER LOCAL GOVERNMENT UNITS					
1280	IN LIEU OF	235,036.27	.00	144,492.00	144,497.00
TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS		235,036.27	.00	144,492.00	144,497.00

### MONTHLY REPORT - FY 2026 Period 5

BUILDING FUND (5 CENT LEVY) (3		PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE
REVENUE FROM LOCAL SOURCES					
AD VALOREM TAXES					
1111	GRP TAX	3,625,816.00	3,962,560.00	4,460,592.00	4,460,592.00
TOTAL AD VALOREM TAXES		3,625,816.00	3,962,560.00	4,460,592.00	4,460,592.00

Revenue exists In Fund 1 & Fund 320

pg. 1

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# Monthly Budget Report- November 2025

## Tax Collection

VENDOR	DESCRIPTION	AMOUNT
<b>SHERIFF</b>	<b>PENALTIES &amp; INTEREST ON TAX</b>	
1140	10/9/25	\$ 1.09
1140	11/5/25	\$ 7,450.44
<b>SHERIFF</b>	<b>FRANCHISE TAX</b>	
1119	10/9/25	\$ 820.25
<b>SHERIFF</b>	<b>GENERAL PROPERTY TAX</b>	
1111	11/5/25	\$ 18,709,169.61
<b>CO CLERK</b>	<b>MOTOR VEHICLE TAX</b>	
1117	8/11/25	\$ 128,388.50
1117	9/11/25	\$ 102,597.28
1117	10/15/25	\$ 114,804.03
1117	11/10/25	\$ 117,509.19
<b>KY REVENUE</b>	<b>MOTOR VEHICLE TAX</b>	
1117	10/20/25	\$ 77,037.98
<b>CO CLERK</b>	<b>DELINQUENT PROPERTY TAX</b>	
1115	8/11/25	\$ 23,314.02
1115	9/11/25	\$ 61,746.98
1115	10/15/25	\$ 612.82
<b>KY REVENUE</b>	<b>OMITTED PROPERTY TAX</b>	
1191	9/5/25	\$ 9.72
1191	10/20/25	\$ 7,928.41
<b>UTILITY GROSS TAX</b>	<b>UTILITY TAX</b>	
1121	9/2/25	\$ 176,232.12
1121	10/1/25	\$ 165,398.61
1121	11/3/25	\$ 187,477.62
<b>KY FINANCE TELECOM</b>	<b>REVENUE IN LIEU OF TAXES</b>	
3800	7/30/25	\$ 5,713.68
3800	8/26/25	\$ 5,713.68
3800	9/24/25	\$ 5,713.68
3800	10/27/25	\$ 5,713.68
3800	11/25/25	\$ 5,713.68
<b>LAKESHORE TAX PILOT</b>	<b>REVENUE IN LIEU OF TAXES</b>	
1280	9/22/25	\$ 5.00
1280	11/7/25	\$ 144,492.00





# Monthly Budget Report- November 2025

## Fund 2- Special Revenue

	Revenue	Expenditures
Fund 2 MTD	\$554,749.11	\$440,630.09
Fund 2 YTD	\$1,741,093.05	\$2,024,743.26



## MONTHLY REPORT - FY 2026 Period 5

SPECIAL REVENUE (2)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
TOTAL FOR SPECIAL REVENUE (2)	382.38	-284,999.44	114,119.02	-283,650.21	.00	283,650.21



# Monthly Budget Report- November 2025

## Fund 21- District Activity Fund

	Revenue	Expenditures
Fund 21 MTD	\$30,048.63	\$33,422.94
Fund 21 YTD	\$286,772.07	\$248,099.97



## MONTHLY REPORT - FY 2026 Period 5

DISTRICT ACTIVITY FUND (21)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
TOTAL FOR DISTRICT ACTIVITY FUND (21)	387,090.93	515,096.83	-3,374.31	482,873.96	-250.00	-483,123.96





# Monthly Budget Report- November 2025

## Fund 25- School Activity Fund

	Revenue	Expenditures
Fund 25 MTD	\$105,114.12	\$88,763.26
Fund 25 YTD	\$489,265.18	\$313,559.32

### MONTHLY REPORT - FY 2026 Period 5

SCHOOL ACTIVITY FUND (25)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
TOTAL FOR SCHOOL ACTIVITY FUND (25)	431,659.36	582,279.70	16,350.86	644,451.14	.00	-644,451.14

# Monthly Budget Report- November 2025

## Fund 320- Building Fund

	Revenue	Expenditures
Fund 320 MTD	\$4,460,592.00	\$ .00
Fund 320 YTD	\$4,524,096.00	\$ .00



## MONTHLY REPORT - FY 2026 Period 5

BUILDING FUND (5 CENT LEVY)	PRIOR (3 FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
TOTAL FOR BUILDING FUND (5 CENT LEVY) (3	.00	4,273,928.00	4,460,592.00	4,524,096.00	.00	-4,524,096.00





# Monthly Budget Report- November 2025

## Fund 51- Food Service

	Revenue	Expenditures
Fund 51 MTD	\$278,348.49	\$231,370.34
Fund 51 YTD	\$939,482.37	\$987,668.40



## MONTHLY REPORT - FY 2026 Period 5

FOOD SERVICE FUND (51)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
TOTAL FOR FOOD SERVICE FUND (51) -870,344.21		180,560.00	46,978.15	-10,780.78	.00	10,780.78



# Monthly Budget Report- November 2025

## Fund 52- ETC

	Revenue	Expenditures
Fund 52 MTD	\$50,384.30	\$65,433.93
Fund 51 YTD	\$253,333.74	\$304,539.25



### MONTHLY REPORT - FY 2026 Period 5

DAY CARE OPERATIONS (52)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
TOTAL FOR DAY CARE OPERATIONS (52) 282,769.19		1,040,465.27	-15,049.63	749,147.70	.00	-749,147.70

