

Oldham County Board of Education  
3 Historical Actuals Comparison Report of Selected Accounts  
Two Month(s) Ended August 31, 2025  
(\$ in thousands)

	Year-to-date				Annual FY26 Budget	Year-to-date Percent of Budget	Over/(under) Budget	Comments
	FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Actuals				
General Fund Revenue, less on-behalf revenues	8,941	8,938	8,674	9,093	111,678	8.14%	(102,585)	Majority of tax revenue received Nov. -Feb.
General Fund Salaries and Benefits, less on-behalfs	5,462	5,481	5,753	6,546	104,561	6.26%	(98,015)	
General Fund Expenses, less on-behalfs	7,506	8,268	9,733	11,386	150,073			
Salaries as a percent of expenses	72.8%	66.3%	59.1%	57.5%	69.7%			
General Fund prior years' annual activity								
Full year salaries/benefits, less on-behalf	78,196	75,830	79,708	86,044				
Full year expenses	96,370	94,553	100,022	110,159				
Salaries as a percent of expenses	81.1%	80.2%	79.7%	78.1%				

**General Fund Revenue - Selected Accounts**

110 1111	General Property Tax	9	21	0	1	53,324	0.00%	(53,323)	
110 1113	PSC Property/Franchise Tax	111	3	123	0	2,000	0.00%	(2,000)	
110 1115	Delinquent Property Tax	191	79	45	121	150	80.67%	(29)	
110 1117	Motor Vehicle Tax	1,002	1,071	465	910	5,841	15.58% a	(4,931)	
110 1121	Utilities Tax	460	648	702	705	4,562	15.45% a	(3,857)	
110 3111	SEEK Program	6,920	6,477	6,861	6,864	41,182	16.67% a	(34,318)	

Note a: Percent of annual budget should correspond with percentage completion of fiscal year. Currently, we are 17% through the fiscal year.

**Capital Outlay Fund Revenue**

310 3200	Revenue - Seek @ \$100/Pupil	602	587	576	560	1,121	49.96%	(561)	Receive 50% in July and remaining 50% in May
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**Building Fund Revenue**

320 1111	General Property Tax	3	0	0	0	21,599	0.00%	(21,599)	
320 3200	Revenue - FSPK & Equalization	4,003	3,006	4,363	3,220	6,441	49.99%	(3,221)	Receive 50% in July and remaining 50% in June

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