

Oldham County Board of Education
3 Historical Actuals Comparison Report of Selected Accounts
Three Month(s) Ended September 30, 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	13,662	13,341	13,813	14,171	111,095	12.76%	(96,924)	Majority of tax revenue received Nov. -Feb.
General Fund Salaries and Benefits, less on-behalfs	11,933	14,276	12,721	14,455	104,591	13.82%	(90,136)	
General Fund Expenses, less on-behalfs	16,025	19,523	18,328	21,585	149,490			
Salaries as a percent of expenses	74.5%	73.1%	69.4%	67.0%	70.0%			
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	203	171	154	259	150	172.67%	109	
110 1117	Motor Vehicle Tax	1,405	1,463	874	1,305	5,841	22.34% a	(4,536)	
110 1121	Utilities Tax	1,063	989	1,123	1,073	4,562	23.52% a	(3,489)	
110 3111	SEEK Program	10,379	9,715	10,291	10,295	41,182	25.00% a	(30,887)	

Note a: Percent of annual budget should correspond with percentage completion of fiscal year. Currently, we are 25% 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
----------	------------------------------	-----	-----	-----	-----	-------	--------	-------	--

0

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	4,393	3,220	6,441	49.99%	(3,221)	Receive 50% in July and remaining 50% in June

0