

Oldham County Board of Education
3 Historical Actuals Comparison Report of Selected Accounts
Four Month(s) Ended October 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	18,170	17,460	18,210	19,044	111,467	17.08%	(92,423)	Majority of tax revenue received Nov. -Feb.
General Fund Salaries and Benefits, less on-behalfs	18,453	20,957	19,704	22,405	104,591	21.42%	(82,186)	
General Fund Expenses, less on-behalfs	23,957	28,099	27,365	31,372	149,657			
Salaries as a percent of expenses	77.0%	74.6%	72.0%	71.4%	69.9%			
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	208	238	158	275	150	183.33%	125	
110 1117	Motor Vehicle Tax	1,882	1,836	1,234	1,970	5,841	33.73% a	(3,871)	
110 1121	Utilities Tax	1,408	1,335	1,468	1,410	4,562	30.91% a	(3,152)	
110 3111	SEEK Program	13,780	12,822	13,541	13,794	41,182	33.50% a	(27,388)	

Note a: Percent of annual budget should correspond with percentage completion of fiscal year. Currently, we are 33% through the fiscal year.

Capital Outlay Fund Revenue

310 3200	Revenue - Seek @ \$100/Pupil	602	587	576	560	1,141	49.08%	(581)	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	20,763	0.00%	(20,763)	
320 3200	Revenue - FSPK & Equalization	4,003	3,006	4,393	3,220	6,878	46.82%	(3,658)	Receive 50% in July and remaining 50% in June

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