

Oldham County Board of Education  
**3 Historical Actuals Comparison Report of Selected Accounts**  
**Ten Month(s) Ended April 30, 2026**  
(\$ 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				
<b>General Fund Revenue, less on-behalf revenues</b>	91,263	91,252	97,154	102,573	111,314	92.15%	(8,741)	Majority of tax revenue received Nov. -Feb.
<b>General Fund Salaries and Benefits, less on-behalfs</b>	55,925	59,111	63,644	74,489	105,252	70.77%	(30,763)	
<b>General Fund Expenses, less on-behalfs</b>	70,612	76,161	83,399	95,223	149,137			
Salaries as a percent of expenses	79.2%	77.6%	76.3%	78.2%	70.6%			
<b>General Fund prior years' annual activity</b>								
Full year salaries/benefits, less on-behalf	75,830	79,708	86,044					
Full year expenses	94,553	100,022	110,159					
Salaries as a percent of expenses	80.2%	79.7%	78.1%					
<b><u>General Fund Revenue - Selected Accounts</u></b>								
110 1111 General Property Tax	42,850	44,980	48,568	50,864	53,324	95.39%	(2,460)	
110 1113 PSC Property/Franchise Tax	1,670	1,699	1,939	2,811	2,000	140.55%	811	
110 1115 Delinquent Property Tax	724	256	188	258	150	172.00%	108	
110 1117 Motor Vehicle Tax	4,118	4,086	4,400	4,674	5,841	80.02% a	(1,167)	
110 1121 Utilities Tax	3,628	3,437	3,608	3,831	4,562	83.98% a	(731)	
110 3111 SEEK Program	34,126	31,350	32,822	34,749	41,182	84.38% a	(6,433)	

Note a: Percent of annual budget should correspond with percentage completion of fiscal year. Currently, we are 83% through the fiscal year.

<b><u>Capital Outlay Fund Revenue</u></b>								
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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<b><u>Building Fund Revenue</u></b>								
320 1111 General Property Tax	16,324	18,186	19,718	20,763	20,763	100.00%	-	
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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