

**General Fund Review**

	FY 2024 - 2025	
	Working Budget	YTD Actual thru April 30
Total Revenues	\$ 671,183,390	\$ 464,138,131
Total Expenses	\$ 671,183,390	\$ 384,932,216
General Fund Balance		<u>\$ 79,205,916</u>
Encumbrances		\$ 7,441,293

**FAYETTE COUNTY PUBLIC SCHOOLS  
REVENUES AND EXPENDITURES  
FOR THE MONTH ENDED  
APRIL 30, 2025**

**REVENUES**

Revenue from Local Sources		
Taxation	\$ 381,486,188	
Investment Earnings	\$ 4,336,056	
Other Revenue	<u>\$ 11,511,728</u>	
Total from Local Sources		\$ 397,333,972
Revenue from State Sources		\$ 99,327,718
Revenue from Federal Sources		\$ 36,535,825
		\$ 126,289,558
Fund Transfers and Other Revenue		
Beginning Balance		<u>\$ 122,887,741</u>
<b>TOTAL REVENUES</b>		<b>\$ 782,374,814</b>

**EXPENDITURES**

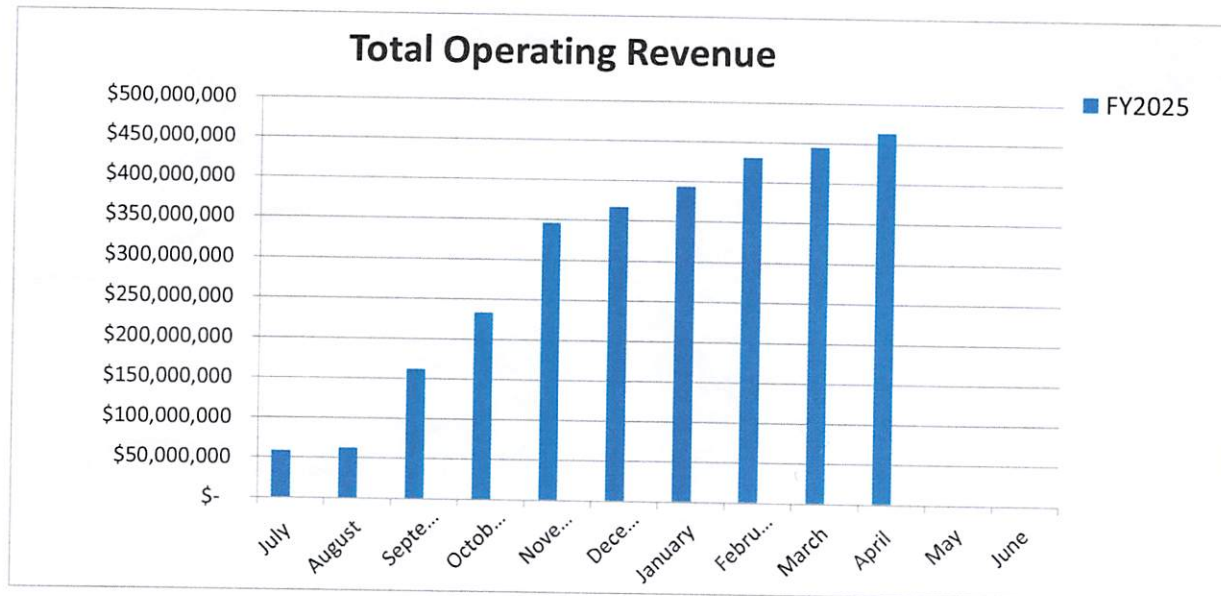
Employee Salaries & Benefits:		
Instructional		
	\$ 254,807,373	
	\$ 25,949,025	
District Administrative		
School Administrative		
	\$ 27,360,392	
Operations and Support	\$ 26,884,299	
Transportation	\$ 19,602,000	
Food Service	<u>\$ 10,741,928</u>	
Total Employee Salaries & Benefits		\$ 365,345,017
Vendor Payments		\$ 148,672,607
Fund Transfers and Other Expenditures		<u>\$ 97,995,824</u>
<b>TOTAL EXPENDITURES</b>		<b>\$ 612,013,448</b>

**NET INCREASE/(DECREASE) IN FUND BALANCES**

**\$ 170,361,366**

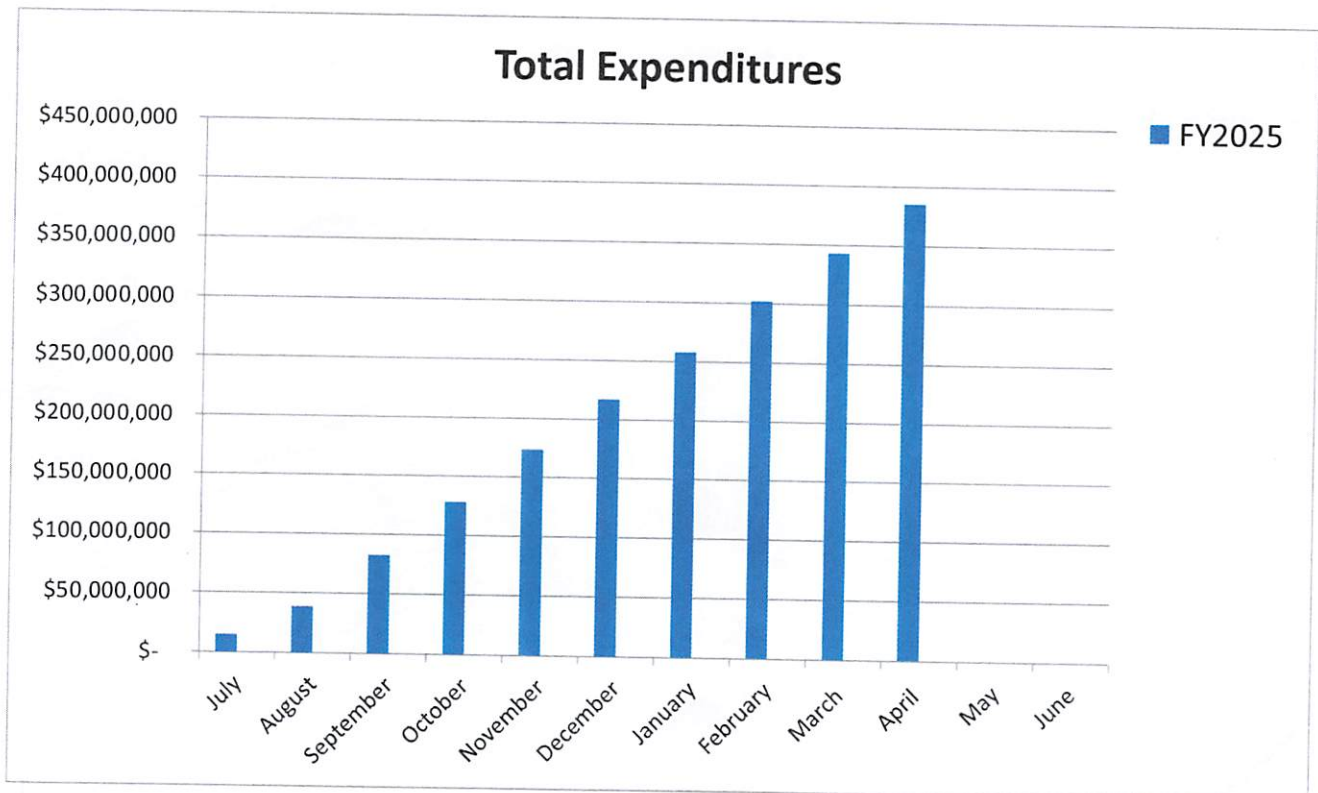
FAYETTE COUNTY BOARD OF EDUCATION  
FINANCIAL SUPPORT SERVICES TREASURER'S REPORT  
FOR THE MONTH ENDING APRIL 30, 2025  
83% of the 2024 - 2025 FISCAL YEAR IS COMPLETE

GENERAL FUND 1 REPORT	BOARD APPROVED WORKING BUDGET 24 - 25	YTD REVENUE 04/30/2025	AVAILABLE BUDGET BALANCE	% RECEIVED OR EXPENDED
<b>REVENUE</b>				
Beginning Balance (audited)	\$42,000,000	\$43,291,115	\$1,291,115	103%
AD VALOREM TAXES	\$277,577,390	\$270,556,759	(\$7,020,631)	97%
UTILITY TAXES	\$25,000,000	\$16,692,388	(\$8,307,612)	67%
OCCUPATIONAL LIC TAXES	\$54,000,000	\$28,243,022	(\$25,756,978)	52%
OMITTED TAXES & PENALTIES	\$1,400,000	\$518,883	(\$881,117)	37%
REVENUE IN LIEU OF TAXES	\$40,000	\$47,058	\$7,058	118%
TUITION	\$55,000	\$0	(\$55,000)	0%
INTEREST	\$6,800,000	\$3,481,012	(\$3,318,988)	51%
OTHER REVENUE LOCAL SRS	\$5,331,000	\$2,024,345	(\$3,306,655)	38%
SEEK REVENUE	\$95,000,000	\$80,174,807	(\$14,825,193)	84%
OTHER STATE FUNDING	\$500,000	\$0	(\$500,000)	0%
TELECOMMUNICATIONS	\$1,000,000	\$762,323	(\$237,677)	76%
ON BEHALF	\$152,000,000	\$0	(\$152,000,000)	0%
MEDICAID	\$1,200,000	\$1,897,166	\$697,166	158%
INTERFUND TRANSFERS (indirect cost)	\$5,000,000	\$16,449,253	\$11,449,253	0%
SALE OF ASSETS	\$0	\$0	\$0	0%
OTHER - NBC REIMB	\$340,000	\$0	(\$340,000)	0%
OTHER - CAPITAL LEASE PROCEEDS	\$3,940,000	\$0	(\$3,940,000)	0%
OTHER	\$0	\$0	\$0	0%
<b>TOTAL OPERATING REVENUE</b>	<b>\$671,183,390</b>	<b>\$464,138,131</b>	<b>(\$207,045,259)</b>	<b>69%</b>



**FAYETTE COUNTY BOARD OF EDUCATION  
FINANCIAL SUPPORT SERVICES TREASURER'S REPORT  
FOR THE MONTH ENDING APRIL 30, 2025  
83% of the 2024 - 2025 FISCAL YEAR IS COMPLETE**

GENERAL FUND 1 REPORT	BOARD APPROVED WORKING BUDGET 24 - 25	YTD EXPENSES 04/30/2025	AVAILABLE BUDGET BALANCE	% RECEIVED or EXPENDED
<b>EXPENDITURES</b>				
INSTRUCTION	\$392,524,126	\$194,321,846	(\$198,202,280)	50%
STUDENT SUPPORT SERVICES	\$41,391,984	\$27,203,099	(\$14,188,885)	66%
INSTRUCTIONAL STAFF SUPP SERVICES	\$31,612,965	\$24,689,025	(\$6,923,940)	78%
DISTRICT ADMIN SUPPORT	\$8,193,615	\$9,711,401	\$1,517,786	119%
SCHOOL ADMIN SUPPORT	\$38,144,548	\$25,290,211	(\$12,854,337)	66%
BUSINESS SUPPORT SERVICES	\$34,059,396	\$31,735,920	(\$2,323,476)	93%
PLANT OPERATIONS AND MAINTENANCE	\$51,930,061	\$44,274,432	(\$7,655,629)	85%
STUDENT TRANSPORTATION	\$25,736,589	\$22,537,176	(\$3,199,413)	88%
OTHER INSTRUCTIONAL	\$883,879	\$770,420	(\$113,459)	0%
FOOD SERVICE OPERATION	\$0	\$0	\$0	0%
COMMUNITY SERVICES	\$616,227	\$1,013,983	\$397,756	165%
DEBT SERVICE	\$1,685,000	\$2,948,487	\$1,263,487	175%
FUND TRANSFERS	\$800,000	\$436,214	(\$363,786)	55%
CONTINGENCY	\$43,605,000	\$0	(\$43,605,000)	0%
<b>TOTAL EXPENDITURES</b>	<b>\$671,183,390</b>	<b>\$384,932,215</b>	<b>(\$286,251,175)</b>	<b>57%</b>



**Fayette County Public Schools**
**Statement of Revenues, Expenditures and Changes in Fund Balances**
**April 30, 2025**

	Fund 1	Funds 2,22&25	Fund 310	Fund 320	Fund 360	Fund 400	Fund 51	Fund 52	Fund 7000	
	General Fund	Special	Capital Outlay	Building	Construction	Debt Service	Food Service	Day Care	Fiduciary	TOTAL
<b>Revenues</b>										
Revenues from Local Sources										
Transportation										
Property Taxes	257,215,808	-	-	64,035,837	-	-	-	-	-	321,251,646
Occupational Taxes	28,243,022	-	-	-	-	-	-	-	-	28,243,022
Motor Vehicle Taxes	13,859,834	-	-	1,439,299	-	-	-	-	-	15,299,132
Utility Taxes	16,692,388	-	-	-	-	-	-	-	-	16,692,388
Taxation Revenue	316,011,053	-	-	65,475,136	-	-	-	-	-	381,486,188
Investment Earnings	3,481,012	-	-	-	855,044	-	-	-	-	4,336,056
Other Local Revenue	2,071,403	4,652,080	-	-	-	-	1,996,062	2,710,878	81,305	11,511,728
Total Revenue from Local Sources	321,563,468	4,652,080	-	65,475,136	855,044	-	1,996,062	2,710,878	81,305	397,333,972
Revenue from State Sources	80,937,130	16,476,251	1,903,950	-	-	-	10,387	-	-	99,327,718
Revenue from Federal Sources	1,897,166	15,579,229	-	-	-	-	19,059,430	-	-	36,535,825
Fund Transfers and Other Revenue	16,449,253	(4,575,789)	-	-	81,389,832	33,026,262	-	-	-	126,289,558
Beginning Balance	43,291,115	-	17,613	11,930,121	60,876,765	207,699	1,753,591	4,810,837	-	122,887,741
<b>Total Revenues</b>	<b>\$ 464,138,131</b>	<b>\$ 32,131,771</b>	<b>\$ 1,921,563</b>	<b>\$ 77,405,257</b>	<b>\$ 143,121,641</b>	<b>\$ 33,233,961</b>	<b>\$ 22,819,470</b>	<b>\$ 7,521,715</b>	<b>\$ 81,305</b>	<b>\$ 782,374,814</b>
<b>Expenditures</b>										
Employee Salaries and Benefits										
Instructional	229,698,636	25,108,737	-	-	-	-	-	-	-	254,807,373
District Administration	21,349,874	4,599,152	-	-	-	-	-	-	-	25,949,025
School Administration	24,522,182	396,764	-	-	-	-	-	2,441,446	-	27,360,392
Operations & Support	26,545,906	338,393	-	-	-	-	-	-	-	26,884,299
Transportation	19,602,000	-	-	-	-	-	-	-	-	19,602,000
Food Service	-	-	-	-	-	-	10,741,928	-	-	10,741,928
Total Employee Salaries and Benefits	321,718,598	30,443,045	-	-	-	-	10,741,928	2,441,446	-	365,345,017
Vendor Payments	59,828,916	15,976,168	-	-	61,489,251	-	10,976,090	373,846	28,337	148,672,607
Fund Transfers and Other Expenditures	3,384,702	(3,258,527)	3,198,046	55,715,776	-	38,142,809	813,017	-	-	97,995,824
<b>Total Expenditures</b>	<b>\$ 384,932,216</b>	<b>\$ 43,160,686</b>	<b>\$ 3,198,046</b>	<b>\$ 55,715,776</b>	<b>\$ 61,489,251</b>	<b>\$ 38,142,809</b>	<b>\$ 22,531,035</b>	<b>\$ 2,815,291</b>	<b>\$ 28,337</b>	<b>\$ 612,013,448</b>
<b>Fund Balance</b>	<b>\$ 79,205,916</b>	<b>(\$ 11,028,915)</b>	<b>(\$ 1,276,483)</b>	<b>\$ 21,689,481</b>	<b>\$ 81,632,390</b>	<b>(\$ 4,908,848)</b>	<b>\$ 288,434</b>	<b>\$ 4,706,423</b>	<b>\$ 52,968</b>	<b>\$ 170,361,366</b>
	<b>Revenues</b>	<b>Expenditures</b>	<b>NA/FB</b>							
Governmental	\$ 751,952,325	\$ 586,638,784	\$ 165,313,540							
Proprietary	\$ 30,341,185	\$ 25,346,327	\$ 4,994,858							
Fiduciary	\$ 81,305	\$ 28,337	\$ 52,968							
<b>Fund Balance</b>	<b>\$ 782,374,814</b>	<b>\$ 612,013,448</b>	<b>\$ 170,361,366</b>							

## FCPS 2024 -2025 Investment Schedule

	Par Amount	Security	Type	Rating	Yield	Maturity Date	Cost	Interest
<b>March</b>								
31st Payroll	\$ 20,000,000	US Treasury	UST	AAA	4.32	3/27/2025	\$ 19,687,780	\$ 312,220
<b>April</b>								
SEEK	\$ 10,000,000	Natixis Bank	CP	A1/P1	4.42	4/11/2025	\$ 9,813,248	\$ 186,752
14th Payroll	\$ 20,000,000	US Treasury	UST	AAA	4.30	4/10/2025	\$ 19,661,848	\$ 338,152
31st Payroll	\$ 13,500,000	US Treasury	UST	AAA	4.17	4/29/2025	\$ 13,337,701	\$ 162,299
	\$ 6,500,000	US Treasury	UST	AAA	4.19	4/29/2025	\$ 6,424,768	\$ 75,232
<b>May</b>								
SEEK	\$ 10,000,000	MUFG Bank	CP	A1/P1	4.40	5/5/2025	\$ 9,784,736	\$ 215,264
15th Payroll	\$ 20,000,000	US Treasury	UST	AAA	4.20	5/13/2025	\$ 19,736,551	\$ 263,449
30st Payroll	\$ 3,500,000	US Treasury	UST	AAA	4.20	5/20/2025	\$ 3,452,716	\$ 47,284
	\$ 8,000,000	US Treasury	UST	AAA	4.20	5/27/2025	\$ 7,899,998	\$ 100,002
	\$ 8,500,000	US Treasury	UST	AAA	4.18	5/29/2025	\$ 8,405,663	\$ 94,337
<b>June</b>								
SEEK	\$ 10,000,000	TD Bank	CP	A1/P1	4.35	6/6/2025	\$ 9,750,232	\$ 249,768
13th Payroll	\$ 6,500,000	US Treasury	UST	AAA	4.20	6/12/2025	\$ 6,417,291	\$ 82,709
	\$ 13,000,000	US Treasury	UST	AAA	4.15	6/12/2025	\$ 12,858,173	\$ 141,827
Year end	\$ 20,000,000	Forcht Bank	CD		3.82	6/13/2025	\$ 20,000,000	\$ 440,273
30th Payroll	\$ 14,000,000	FHLB Discount Note	UST	AAA	4.15	6/27/2025	\$ 13,839,509	\$ 160,491
	\$ 183,500,000					<b>2024-2025 Interest Income</b>		<b>\$ 4,933,863</b>