

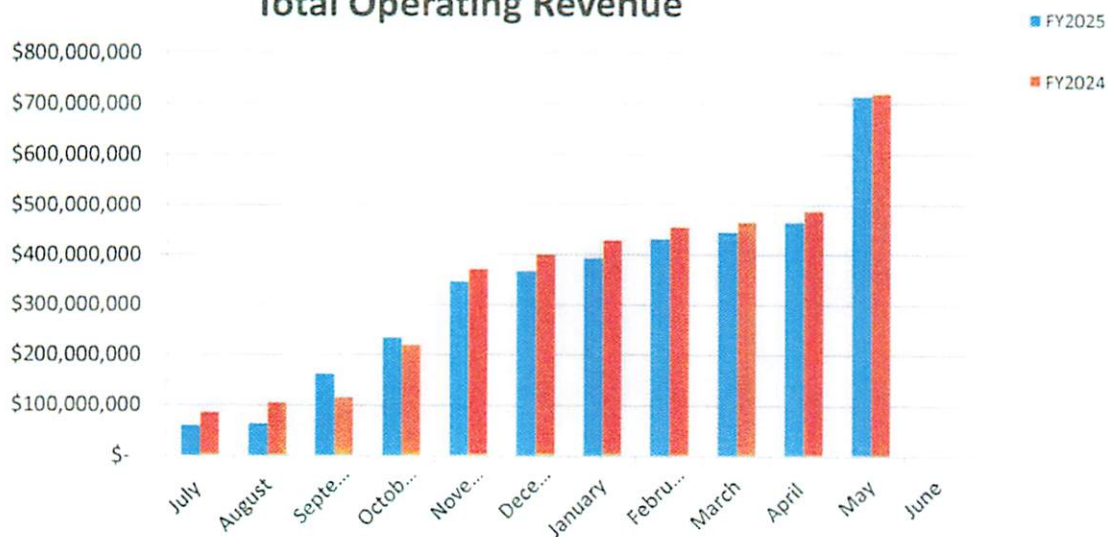
**General Fund Review**

	FY 2024 - 2025		FY 2023 - 2024	
	Tentative Working Budget	YTD Actual thru June 30	Tentative Working Budget	YTD Actual thru June 30
Total Revenues	\$ 671,645,782	\$ 713,390,133	\$ 677,440,375	\$ 717,261,935
Total Expenses	\$ 671,645,782	\$ 687,002,704	\$ 677,440,375	\$ 675,488,195
General Fund Balance		<u>\$ 26,387,429</u>		<u>\$ 41,773,740</u>
Encumbrances		\$ 1,344,643		\$ 1,419,675

FAYETTE COUNTY BOARD OF EDUCATION  
FINANCIAL SUPPORT SERVICES TREASURER'S REPORT  
FOR THE MONTH ENDING JUNE 30, 2025  
100% of the 2024 - 2025 FISCAL YEAR IS COMPLETE

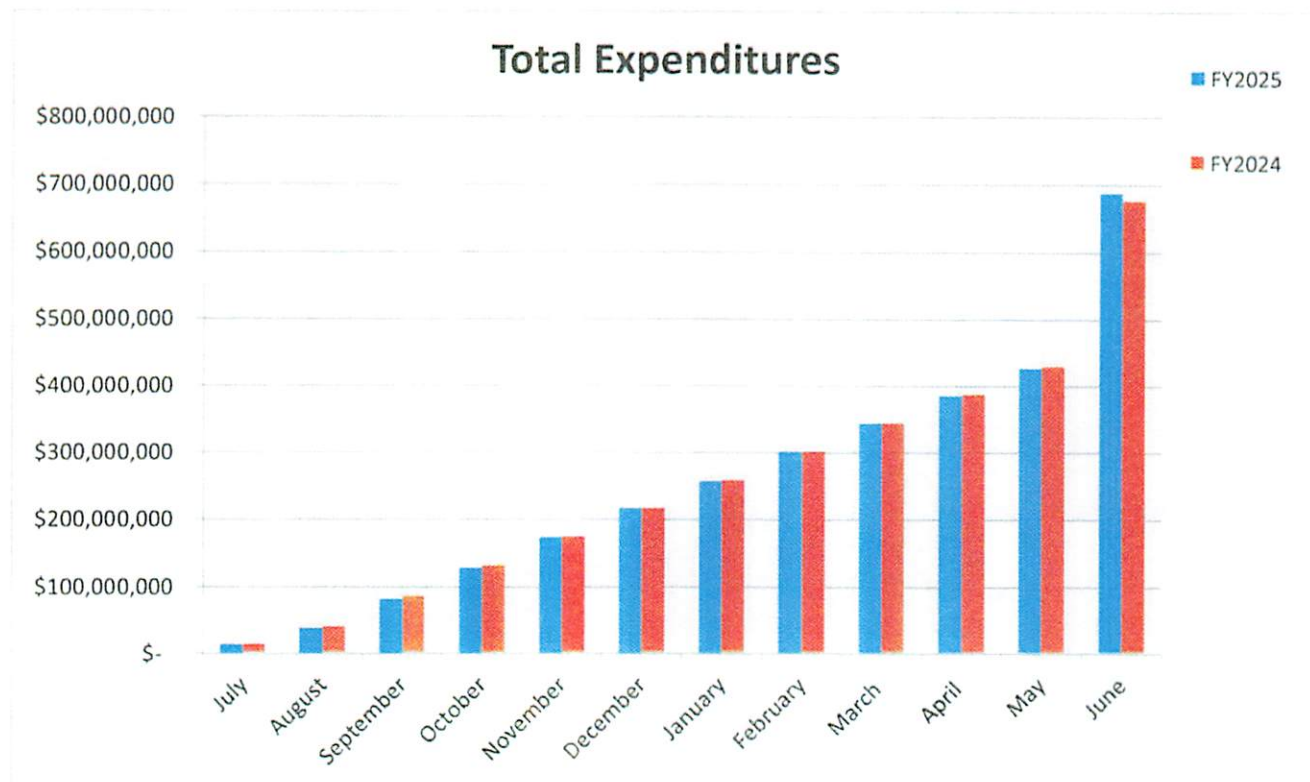
GENERAL FUND 1 REPORT	BOARD APPROVED TENTATIVE WORKING BUDGET 24 - 25	YTD REVENUE 06/30/2025	AVAILABLE BUDGET BALANCE	% RECEIVED OR EXPENDED
<b>REVENUE</b>				
Beginning Balance (unaudited)	\$60,000,000	\$43,291,115	(\$16,708,885)	72%
AD VALOREM TAXES	\$278,700,000	\$286,520,044	\$7,820,044	103%
UTILITY TAXES	\$25,000,000	\$25,568,507	\$568,507	102%
OCCUPATIONAL LIC TAXES	\$50,000,000	\$54,906,138	\$4,906,138	110%
OMITTED TAXES & PENALTIES	\$1,400,000	\$1,218,883	(\$181,117)	87%
REVENUE IN LIEU OF TAXES	\$40,000	\$47,058	\$7,058	118%
TUITION	\$55,000	\$0	(\$55,000)	0%
INTEREST	\$6,000,000	\$5,027,087	(\$972,913)	84%
OTHER REVENUE LOCAL SRS	\$3,970,892	\$6,760,341	\$2,789,449	170%
SEEK REVENUE	\$93,000,000	\$95,691,048	\$2,691,048	103%
OTHER STATE FUNDING	\$372,000	\$604,088	\$232,088	162%
TELECOMMUNICATIONS	\$850,000	\$1,016,455	\$166,455	120%
ON BEHALF	\$143,917,890	\$170,796,084	\$26,878,194	119%
MEDICAID	\$500,000	\$2,030,584	\$1,530,584	406%
INTERFUND TRANSFERS (indirect cost)	\$3,900,000	\$3,983,700	\$83,700	0%
SALE OF ASSETS	\$0	\$0	\$0	0%
OTHER - NBC REIMB	\$0	\$329,000	\$329,000	0%
OTHER - CAPITAL LEASE PROCEEDS	\$3,940,000	\$0	(\$3,940,000)	0%
OTHER - FUND TRANSFER	\$0	\$15,600,000	\$15,600,000	0%
<b>TOTAL OPERATING REVENUE</b>	<b>\$671,645,782</b>	<b>\$713,390,133</b>	<b>\$41,744,351</b>	<b>106%</b>

**Total Operating Revenue**



FAYETTE COUNTY BOARD OF EDUCATION  
FINANCIAL SUPPORT SERVICES TREASURER'S REPORT  
FOR THE MONTH ENDING JUNE 30, 2025  
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GENERAL FUND 1 REPORT	BOARD APPROVED TENTATIVE WORKING BUDGET 24 - 25	YTD EXPENSES 06/30/2025	AVAILABLE BUDGET BALANCE	% RECEIVED or EXPENDED
<b>EXPENDITURES</b>				
INSTRUCTION	\$387,325,627	\$416,176,166	\$28,850,539	107%
STUDENT SUPPORT SERVICES	\$40,726,353	\$43,186,635	\$2,460,282	106%
INSTRUCTIONAL STAFF SUPP SERVICES	\$33,467,593	\$33,406,847	(\$60,746)	100%
DISTRICT ADMIN SUPPORT	\$8,250,671	\$11,623,298	\$3,372,627	141%
SCHOOL ADMIN SUPPORT	\$37,582,631	\$38,404,426	\$821,795	102%
BUSINESS SUPPORT SERVICES	\$36,781,256	\$45,765,728	\$8,984,472	124%
PLANT OPERATIONS AND MAINTENANCE	\$53,487,239	\$58,939,634	\$5,452,395	110%
STUDENT TRANSPORTATION	\$26,235,249	\$33,446,085	\$7,210,836	127%
OTHER INSTRUCTIONAL	\$883,837	\$1,018,843	\$135,006	0%
FOOD SERVICE OPERATION	\$0	\$0	\$0	0%
COMMUNITY SERVICES	\$770,326	\$1,162,134	\$391,808	151%
DEBT SERVICE	\$1,685,000	\$2,970,532	\$1,285,532	176%
FUND TRANSFERS	\$800,000	\$902,374	\$102,374	113%
CONTINGENCY	\$43,650,000	\$0	(\$43,650,000)	0%
<b>TOTAL EXPENDITURES</b>	<b>\$671,645,782</b>	<b>\$687,002,704</b>	<b>\$15,356,922</b>	<b>102%</b>



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

**REVENUES**

Revenue from Local Sources		
Taxation	\$ 433,814,561	
Investment Earnings	\$ 6,212,061	
Other Revenue	<u>\$ 17,408,993</u>	
Total from Local Sources		\$ 457,435,615
Revenue from State Sources		\$ 301,601,984
Revenue from Federal Sources		\$ 55,894,887
		\$ 369,887,465
Fund Transfers and Other Revenue		
Beginning Balance		<u>\$ 130,985,685</u>
<b>TOTAL REVENUES</b>		<b>\$ 1,315,805,635</b>

**EXPENDITURES**

Employee Salaries & Benefits:		
Instructional		
	\$ 508,682,597	
	\$ 36,870,620	
District Administrative		
School Administrative		
	\$ 41,219,663	
Operations and Support	\$ 36,452,473	
Transportation	\$ 29,758,708	
Food Service	<u>\$ 16,885,615</u>	
Total Employee Salaries & Benefits		\$ 669,869,677
Vendor Payments		\$ 213,962,746
Fund Transfers and Other Expenditures		<u>\$ 133,618,039</u>
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,017,450,462</b>

<b>NET INCREASE/(DECREASE) IN FUND BALANCES</b>	<b><u><u>\$ 298,355,173</u></u></b>
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## Fayette County Public Schools

## Statement of Revenues, Expenditures and Changes in Fund Balances

June 30, 2025

	Fund 1 General Fund	Funds 2,22&25 Special Revenue	Fund 310 Capital Outlay	Fund 320 Building	Fund 360 Construction	Fund 400 Debt Service	Fund 51 Food Service	Fund 52 Day Care	Fund 7000 Fiduciary	TOTAL
<b>Revenues</b>										
Revenues from Local Sources										
Transportation										
Property Taxes	266,653,635	-	-	64,000,780	-	-	-	-	-	330,654,415
Occupational Taxes	54,906,138	-	-	-	-	-	-	-	-	54,906,138
Motor Vehicle Taxes	21,085,293	-	-	1,600,208	-	-	-	-	-	22,685,501
Utility Taxes	25,568,507	-	-	-	-	-	-	-	-	25,568,507
Taxation Revenue	368,213,573	-	-	65,600,988	-	-	-	-	-	433,814,561
Investment Earnings	5,027,087	-	-	-	1,184,974	-	-	-	-	6,212,061
Other Local Revenue	6,807,399	4,723,398	-	-	-	-	2,181,471	3,600,766	95,959	17,408,993
Total Revenue from Local Sources	380,048,059	4,723,398	-	65,600,988	1,184,974	-	2,181,471	3,600,766	95,959	457,435,615
Revenue from State Sources	268,436,675	22,542,723	3,779,171	255,387	-	3,911,890	2,232,747	443,391	-	301,601,984
Revenue from Federal Sources	2,030,584	27,719,684	-	-	-	-	26,144,619	-	-	55,894,887
Fund Transfers and Other Revenue	19,583,700	(4,248,629)	-	-	301,792,417	52,759,977	-	-	-	369,887,465
Beginning Balance	43,291,115	1,781,743	17,613	13,899,253	65,228,229	207,699	1,749,197	4,810,837	-	130,985,685
<b>Total Revenues</b>	<b>\$ 713,390,133</b>	<b>\$ 52,518,920</b>	<b>\$ 3,796,784</b>	<b>\$ 79,755,628</b>	<b>\$ 368,205,620</b>	<b>\$ 56,879,565</b>	<b>\$ 32,308,033</b>	<b>\$ 8,854,993</b>	<b>\$ 95,959</b>	<b>\$ 1,315,805,635</b>
<b>Expenditures</b>										
Employee Salaries and Benefits										
Instructional	471,965,511	36,717,087	-	-	-	-	-	-	-	508,682,597
District Administration	31,194,232	5,676,388	-	-	-	-	-	-	-	36,870,620
School Administration	37,312,750	539,504	-	-	-	-	-	3,367,409	-	41,219,663
Operations & Support	35,038,142	1,414,332	-	-	-	-	-	-	-	36,452,473
Transportation	29,758,708	-	-	-	-	-	-	-	-	29,758,708
Food Service	-	-	-	-	-	-	16,885,615	-	-	16,885,615
Total Employee Salaries and Benefits	605,269,342	44,347,311	-	-	-	-	16,885,615	3,367,409	-	669,869,677
Vendor Payments	77,860,456	22,577,582	-	-	97,467,678	-	15,479,500	521,085	56,447	213,962,747
Fund Transfers and Other Expenditures	3,872,906	(2,301,232)	3,796,784	77,186,631	-	49,790,020	1,272,930	-	-	133,618,039
<b>Total Expenditures</b>	<b>\$ 687,002,704</b>	<b>\$ 64,623,660</b>	<b>\$ 3,796,784</b>	<b>\$ 77,186,631</b>	<b>\$ 97,467,678</b>	<b>\$ 49,790,020</b>	<b>\$ 33,638,045</b>	<b>\$ 3,888,494</b>	<b>\$ 56,447</b>	<b>\$ 1,017,450,463</b>
<b>Fund Balance</b>	<b>\$ 26,387,429</b>	<b>(\$ 12,104,740)</b>	<b>\$ 0</b>	<b>\$ 2,568,996</b>	<b>\$ 270,737,943</b>	<b>\$ 7,089,545</b>	<b>(\$ 1,330,012)</b>	<b>\$ 4,966,499</b>	<b>\$ 39,513</b>	<b>\$ 298,355,173</b>

	Fiscal Year 2025 Budget	Fiscal Year 2025 YTD Actuals	Percent Realized	Fiscal Year 2024 Budget	Fiscal Year 2024 YTD Actuals	Percent Realized	Variance, FY 2025 VS FY 2024
<b>Revenues</b>							
Revenues from Local Sources							
Transportation							
Property Taxes	\$ 261,977,390	\$ 266,653,635	101.8%	\$ 255,100,000	\$ 257,539,268	101.0%	\$ 9,114,367
Occupational Taxes	\$ 54,000,000	\$ 54,906,138	101.7%	\$ 50,000,000	\$ 51,724,818	103.4%	\$ 3,181,321
Motor Vehicle Taxes	\$ 17,000,000	\$ 21,085,293	124.0%	\$ 17,000,000	\$ 17,137,815	100.8%	\$ 3,947,478
Utility Taxes	\$ 25,000,000	\$ 25,568,507	102.3%	\$ 26,000,000	\$ 24,690,316	95.0%	\$ 878,191
Taxation Revenue	\$ 357,977,390	\$ 368,213,573	102.9%	\$ 348,100,000	\$ 351,092,217	100.9%	\$ 17,121,356
Investment Earnings	\$ 6,800,000	\$ 5,027,087	73.9%	\$ 5,510,545	\$ 6,919,731	125.6%	(\$ 1,892,644)
Other Local Revenue	\$ 5,426,000	\$ 6,807,399	125.5%	\$ 3,271,237	\$ 11,746,173	359.1%	(\$ 4,938,774)
Total Revenue from Local Sources	\$ 370,203,390	\$ 380,048,059	102.7%	\$ 356,881,782	\$ 369,758,121	103.6%	\$ 10,289,938
Revenue from State Sources	\$ 248,840,000	\$ 268,436,675	107.9%	\$ 231,372,000	\$ 245,139,065	106.0%	\$ 23,297,610
Revenue from Federal Sources	\$ 1,200,000	\$ 2,030,584	169.2%	\$ 500,000	\$ 893,278	178.7%	\$ 1,137,306
Fund Transfers and Other Revenue	\$ 8,940,000	\$ 19,583,700	219.1%	\$ 9,432,000	\$ 18,964,262	201.1%	\$ 619,438
Beginning Balance	\$ 42,000,000	\$ 43,291,115	103.1%	\$ 83,000,000	\$ 82,507,210	99.4%	(\$ 39,216,095)
<b>Total Revenues</b>	<b>\$ 671,183,390</b>	<b>\$ 713,390,133</b>	<b>106.3%</b>	<b>\$ 681,185,782</b>	<b>\$ 717,261,935</b>	<b>105.3%</b>	<b>(\$ 3,871,802)</b>
<b>Expenditures</b>							
Employee Salaries and Benefits							
Instructional	\$ 453,228,288	\$ 471,965,511	104.1%	\$ 437,191,304	\$ 451,213,891	103.2%	\$ 20,751,620
District Administration	\$ 26,267,811	\$ 31,194,232	118.8%	\$ 27,309,541	\$ 30,643,952	112.2%	\$ 550,280
School Administration	\$ 36,275,073	\$ 37,312,750	102.9%	\$ 33,628,591	\$ 37,090,164	110.3%	\$ 222,586
Operations & Support	\$ 34,675,069	\$ 35,038,142	101.0%	\$ 30,652,700	\$ 35,977,383	117.4%	(\$ 939,241)
Transportation	\$ 22,214,232	\$ 29,758,708	134.0%	\$ 24,584,439	\$ 28,808,095	117.2%	\$ 950,613
Food Service	-	-	-	-	-	-	#VALUE!
Total Employee Salaries and Benefits	\$ 572,660,473	\$ 605,269,342	105.7%	\$ 553,366,575	\$ 583,733,485	105.5%	\$ 21,535,857
Vendor Payments	\$ 52,432,917	\$ 77,860,456	148.3%	\$ 81,357,753	\$ 88,889,676	109.3%	(\$ 11,029,220)
Fund Transfers and Other Expenditures	\$ 46,090,000	\$ 3,872,906	8.4%	\$ 46,461,453	\$ 2,865,034	6.2%	\$ 1,007,873
<b>Total Expenditures</b>	<b>\$ 671,183,390</b>	<b>\$ 687,002,704</b>	<b>102.3%</b>	<b>\$ 681,185,782</b>	<b>\$ 675,488,195</b>	<b>99.2%</b>	<b>\$ 11,514,510</b>
<b>Fund Balance</b>	<b>(\$ 0)</b>	<b>\$ 26,387,429</b>		<b>\$ 0</b>	<b>\$ 41,773,740</b>		

NOTE: On-behalf Revenues and Expenses were \$170,796,084 (FY 2025) and \$153,424,136 (FY 2024)