

Revenue - YTD

Wyoming City SD Year to Date General Fund Revenue Overview March 2025

Local Revenue

\$19,940,342

87.67% of Budget

State Revenue

\$5,102,572

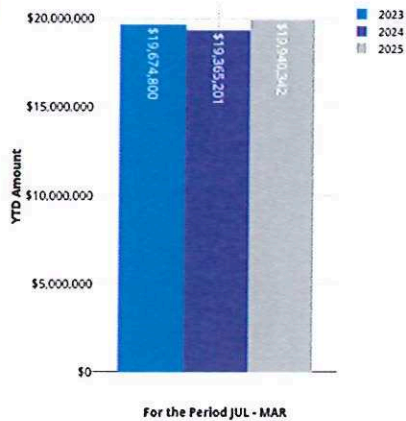
71.88% of Budget

All Other Revenue

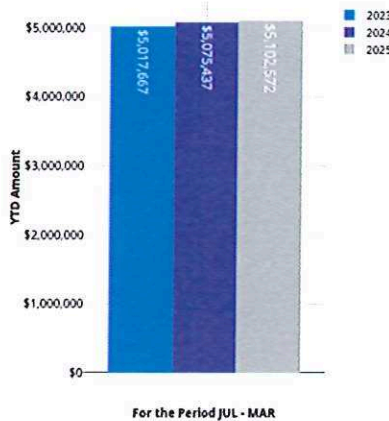
\$181,442

3,628.83% of Budget

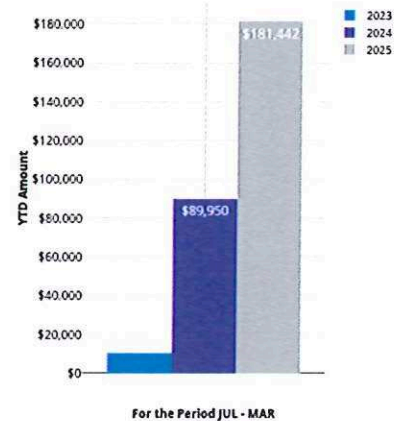
Local Revenue



State Revenue



ALL OTHER REVENUE



| | FY 2023 YTD Amount | FY 2024 YTD Amount | FY 2025 YTD Amount | FY 2025 Annual Budget | FY 2025 % YTD Budget |
|---|-----------------------|-----------------------|-----------------------|--------------------------|-------------------------|
| LOCAL REVENUE | | | | | |
| 1100 Local Taxes | \$18,929,188 | \$18,459,553 | \$18,935,933 | \$21,465,704 | 88.21% |
| 1200 Tuition | \$381,127 | \$425,700 | \$406,869 | \$464,872 | 87.52% |
| 1400 Earnings on Investments | \$110,290 | \$236,609 | \$300,459 | \$346,928 | 86.61% |
| 1800 Miscellaneous Revenue | \$26,594 | \$28,964 | \$28,444 | \$204,810 | 13.89% |
| ALL OTHER LOCAL REVENUE | \$227,600 | \$214,375 | \$268,637 | \$261,934 | 102.56% |
| TOTAL LOCAL REVENUE | \$19,674,800 | \$19,365,201 | \$19,940,342 | \$22,744,249 | 87.67% |
| STATE REVENUE | | | | | |
| 3110 School Foundation | \$4,002,656 | \$4,046,017 | \$4,055,541 | \$5,419,456 | 74.83% |
| 3130 Property Tax Allocation | \$633,490 | \$632,768 | \$631,962 | \$1,235,221 | 51.16% |
| 3200 Restricted State Aid | \$256,695 | \$271,782 | \$289,613 | \$337,476 | 85.82% |
| ALL OTHER STATE REVENUE | \$124,826 | \$124,870 | \$125,457 | \$106,462 | 117.84% |
| TOTAL STATE REVENUE | \$5,017,667 | \$5,075,437 | \$5,102,572 | \$7,098,615 | 71.88% |
| TOTAL ALL OTHER REVENUE (INCLUDING ADVANCES AND TRANSFERS) | \$10,387 | \$89,950 | \$181,442 | \$5,000 | 3,628.83% |
| TOTAL REVENUE | \$24,702,854 | \$24,530,588 | \$25,224,356 | \$29,847,864 | 84.51% |

Revenue Insight:

Summary basis: Five Year Forecast YTD revenues totaled \$25,224,356 through March 2025, which is \$693,768 or 2.8% more than the amount received last year for this period. The YTD difference is driven by an increase in Local Tax Revenue of \$476,379, an increase in All Other Revenue (Including Advances And Transfers) of \$91,492, and an increase in Earnings on Investments of \$63,851.

Expense - YTD

Wyoming City SD Year to Date Expense Overview March 2025

Salaries and Benefits

\$18,390,130

74.83% of Budget

Purchased Services

\$2,900,642

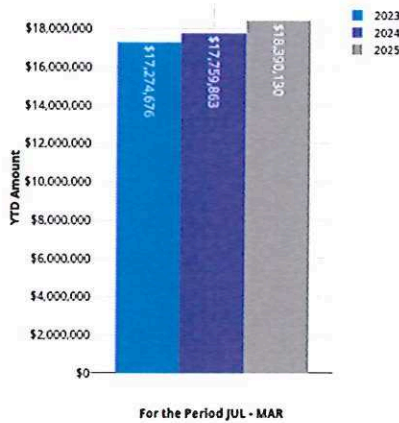
71.95% of Budget

All Other Expenses

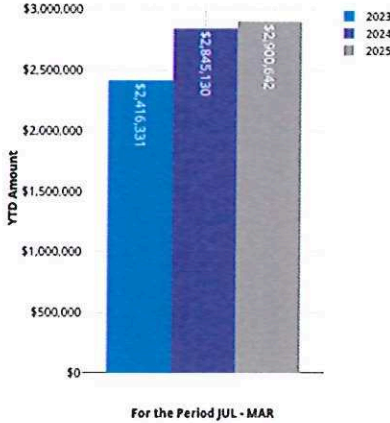
\$1,749,978

82.12% of Budget

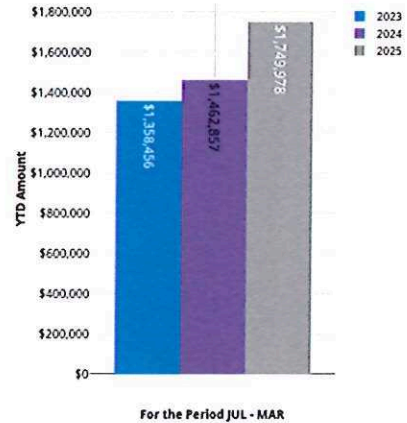
Salaries and Benefits



Purchased Services



All Other Expenses



| | FY 2023 YTD Amount | FY 2024 YTD Amount | FY 2025 YTD Amount | FY 2025 Annual Budget | FY 2025 % YTD Budget |
|---|-----------------------|-----------------------|-----------------------|--------------------------|-------------------------|
| SALARIES AND BENEFITS | | | | | |
| 100 Salaries | \$12,941,506 | \$13,401,292 | \$13,813,215 | \$18,415,000 | 75.01% |
| 200 Benefits | \$4,333,170 | \$4,358,571 | \$4,576,915 | \$6,160,554 | 74.29% |
| TOTAL SALARIES AND BENEFITS | \$17,274,676 | \$17,759,863 | \$18,390,130 | \$24,575,554 | 74.83% |
| ALL OTHER EXPENSES | | | | | |
| 400 Purchased Services | \$2,416,331 | \$2,845,130 | \$2,900,642 | \$4,031,702 | 71.95% |
| 500 Supplies | \$462,247 | \$571,155 | \$699,707 | \$825,295 | 84.78% |
| 600 Capital Outlay | \$92,212 | \$140,192 | \$167,239 | \$176,544 | 94.73% |
| 800 Other Objects | \$803,997 | \$751,510 | \$883,033 | \$1,129,239 | 78.20% |
| 900 Other Financing Uses (Including Transfers and Advances) | \$0 | \$0 | \$0 | \$0 | 0.00% |
| TOTAL ALL OTHER | \$3,774,787 | \$4,307,987 | \$4,650,621 | \$6,162,780 | 75.46% |
| TOTAL EXPENSES | \$21,049,463 | \$22,067,850 | \$23,040,751 | \$30,738,334 | 74.96% |

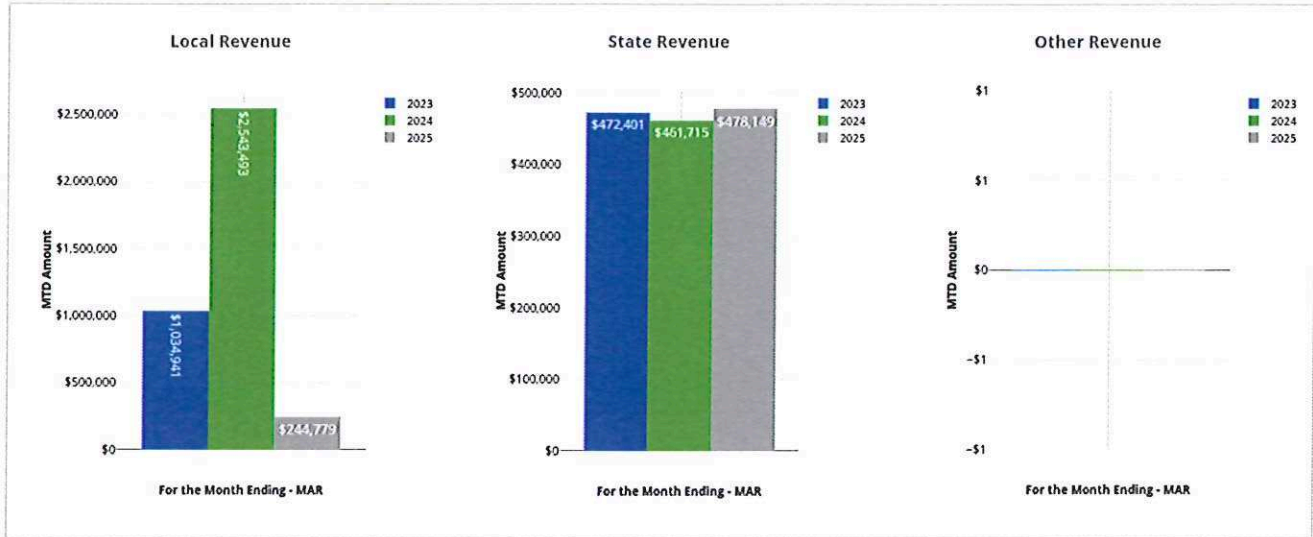
Expense Insights:

Summary basis: Five Year Forecast YTD expenses totaled \$23,040,750 through March 2025, which is \$972,901 or 4.2% more than the amount spent last year for this period. The YTD difference is driven by an increase in Salary and Benefits of \$630,268, an increase in Other Expenses of \$287,121, and an increase in Purchased Services of \$55,512.

Revenue - MTD

Wyoming City SD Month to Date Revenue Overview March 2025

| | | |
|------------------|------------------|-------------------|
| Local Revenue | State Revenue | All Other Revenue |
| \$244,779 | \$478,149 | \$0 |
| 1.08% of Budget | 6.74% of Budget | \$0 of Budget |



| | FY 2023 MTD Amount | FY 2024 MTD Amount | FY 2025 MTD Amount | FY 2025 Annual Budget | FY 2025 % MTD Budget |
|---|-----------------------|-----------------------|-----------------------|--------------------------|-------------------------|
| LOCAL REVENUE | | | | | |
| 1100 Taxes | \$892,507 | \$2,325,000 | \$0 | \$21,465,704 | 0.00% |
| 1200 Tuition | \$118,923 | \$158,455 | \$178,128 | \$464,872 | 38.32% |
| 1400 Earnings on Investments | \$9,830 | \$37,489 | \$27,904 | \$346,928 | 8.04% |
| 1800 Miscellaneous Revenue | \$1,341 | \$1,827 | \$973 | \$204,810 | 0.48% |
| ALL OTHER LOCAL REVENUE | \$12,340 | \$20,723 | \$37,775 | \$261,934 | 14.42% |
| TOTAL LOCAL REVENUE | \$1,034,941 | \$2,543,493 | \$244,779 | \$22,744,249 | 1.08% |
| STATE REVENUE | | | | | |
| 3110 School Foundation | \$443,765 | \$430,873 | \$444,156 | \$5,419,456 | 8.20% |
| 3130 Property Tax Allocation | \$0 | \$0 | \$0 | \$1,235,221 | 0.00% |
| 3200 Restricted State Aid | \$28,636 | \$30,843 | \$33,994 | \$337,476 | 10.07% |
| ALL OTHER STATE REVENUE | \$0 | \$0 | \$0 | \$106,462 | 0.00% |
| TOTAL STATE REVENUE | \$472,401 | \$461,715 | \$478,149 | \$7,098,615 | 6.74% |
| TOTAL ALL OTHER REVENUE (INCLUDING ADVANCES AND TRANSFERS) | \$0 | \$0 | \$0 | \$5,000 | 0.00% |
| TOTAL REVENUE | \$1,507,342 | \$3,005,208 | \$722,928 | \$29,847,864 | 2.42% |

Revenue Insight:

Summary basis: Five Year Forecast revenues totaled \$722,929 in March 2025, which is -\$2,282,280 or -75.9% less than the amount received last year for this month. The year over year difference is driven by a decrease in Local Tax Revenue of -\$2,325,000, an increase in Tuition of \$19,673, and an increase in All Other Local Revenue of \$17,052.

Expense - MTD

Wyoming City SD Month to Date Expense Overview March 2025

Salaries and Benefits

\$1,988,029

8.09% of Budget

Purchased Services

\$382,048

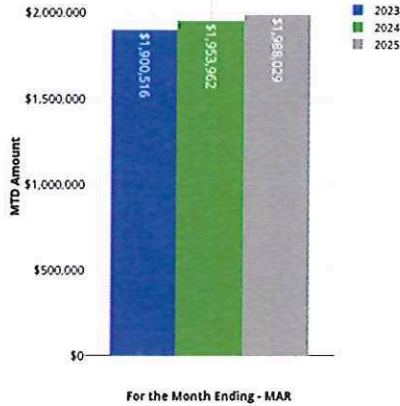
9.48% of Budget

All Other Expenses

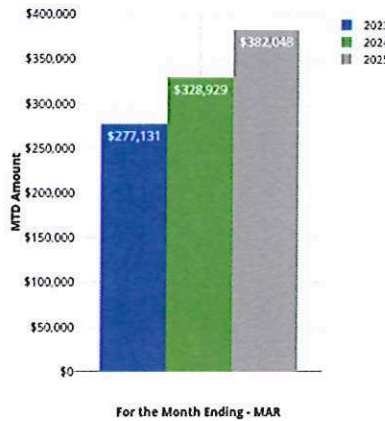
\$28,966

1.36% of Budget

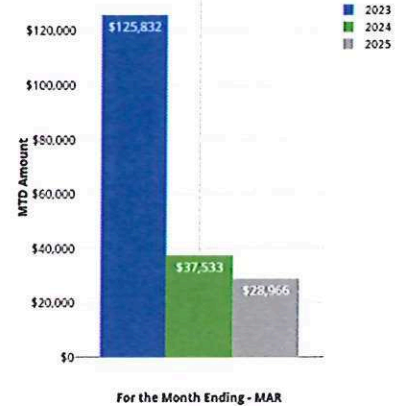
Salaries and Benefits



Purchased Services



All Other Expenses



| | FY 2023 MTD Amount | FY 2024 MTD Amount | FY 2025 MTD Amount | FY 2025 Annual Budget | FY 2025 % MTD Budget |
|---|-----------------------|-----------------------|-----------------------|--------------------------|-------------------------|
| SALARIES AND BENEFITS | | | | | |
| 100 Salaries | \$1,414,260 | \$1,476,947 | \$1,503,650 | \$18,415,000 | 8.17% |
| 200 Benefits | \$486,256 | \$477,015 | \$484,380 | \$6,160,554 | 7.86% |
| TOTAL SALARIES AND BENEFITS | \$1,900,516 | \$1,953,962 | \$1,988,030 | \$24,575,554 | 8.09% |
| PURCHASED SERVICES | | | | | |
| 400 Purchased Services | \$277,131 | \$328,929 | \$382,048 | \$4,031,702 | 9.48% |
| 500 Supplies and Materials | \$40,390 | \$31,268 | \$24,237 | \$825,295 | 2.94% |
| 600 Capital Outlay | \$-5,100 | \$859 | \$0 | \$176,544 | 0.00% |
| 800 Other Objects | \$90,542 | \$5,406 | \$4,729 | \$1,129,239 | 0.42% |
| 900 Other Financing Uses (Including Advances and Transfers) | \$0 | \$0 | \$0 | \$0 | 0.00% |
| TOTAL ALL OTHER | \$402,963 | \$366,462 | \$411,014 | \$6,162,780 | 6.67% |
| TOTAL EXPENSES | \$2,303,479 | \$2,320,424 | \$2,399,044 | \$30,738,334 | 7.8% |

Expense Insights:

Summary basis: Five Year Forecast expenses totaled \$2,399,043 in March 2025, which is \$78,619 or 3.4% more than the amount spent last year for this month. The year over year difference is driven by an increase in Purchased Services of \$53,118, an increase in Salary and Benefits of \$34,068, and a decrease in Other Expenses of -\$8,567.

**WYOMING CITY SCHOOL DISTRICT
GENERAL FUND FINANCIAL REPORT**

MARCH 2025

| | MONTHLY ACTUAL March FY25 | MONTHLY ACTUAL March FY24 | DIFF. \$ | MONTHLY DIFFERENCE % | MONTHLY ACTUAL March FY25 | FISCAL ACTUAL MARCH FY24 | DIFF. \$ | FISCAL DIFFERENCE % |
|--|---------------------------------|---------------------------------|----------------------|----------------------------|---------------------------------|--------------------------------|-------------------|---------------------------|
| RECEIPTS: | | | | | | | | |
| GENERAL PROPERTY (REAL ESTATE) | \$0 | \$2,325,000 | (\$2,325,000) | | \$11,211,719 | \$10,886,044 | \$325,675 | |
| PUBLIC UTILITY PERSONAL PROPERTY | \$0 | \$0 | \$0 | | \$327,735 | \$281,733 | \$46,002 | |
| UNRESTRICTED GRANTS-IN-AID | \$444,156 | \$430,873 | \$13,283 | | \$4,180,998 | \$4,170,887 | \$10,111 | |
| RESTRICTED GRANTS-IN-AID - SFSF | \$33,994 | \$30,843 | \$3,151 | | \$289,613 | \$271,782 | \$17,831 | |
| INCOME TAX | \$0 | \$0 | \$0 | | \$7,396,478 | \$7,291,776 | \$104,702 | |
| PROPERTY TAX ALLOCATION | \$0 | \$0 | \$0 | | \$631,962 | \$632,768 | (\$806) | |
| ALL OTHER OPERATING REVENUE | \$244,779 | \$218,493 | \$26,286 | | \$1,004,409 | \$905,647 | \$98,762 | |
| OTHER FINANCING SOURCES | | | | | | | | |
| OPERATING TRANSFERS-IN | \$0 | \$0 | \$0 | | \$0 | \$0 | \$0 | |
| ADVANCES-IN | \$0 | \$0 | \$0 | | \$0 | \$0 | \$0 | |
| ALL OTHER FINANCIAL SOURCES | \$0 | \$0 | \$0 | | \$0 | \$89,950 | (\$89,950) | |
| TOTAL RECEIPTS | \$722,929 | \$3,005,209 | (\$2,282,280) | -315.70% | \$25,042,914 | \$24,530,587 | \$512,327 | 2.05% |
| EXPENDITURES: | | | | | | | | |
| SALARIES & WAGES | \$1,503,650 | \$1,476,947 | \$26,703 | | \$13,813,215 | \$13,401,292 | \$411,923 | |
| FRINGE BENEFITS | \$484,380 | \$477,015 | \$7,364 | | \$4,576,915 | \$4,358,571 | \$218,344 | |
| PURCHASE SERVICES | \$382,048 | \$328,929 | \$53,118 | | \$2,900,642 | \$2,845,130 | \$55,512 | |
| MATERIALS, SUPPLIES & TEXTBOOKS | \$24,237 | \$31,268 | (\$7,031) | | \$699,707 | \$571,155 | \$128,552 | |
| CAPITAL OUTLAY (INCL. REPLAC.) | \$0 | \$859 | (\$859) | | \$167,239 | \$140,192 | \$27,047 | |
| DEBT SERVICE - PRINCIPAL | \$0 | \$0 | \$0 | | \$72,000 | \$69,000 | \$3,000 | |
| DEBT SERVICE - INTEREST & FISCAL CHARGES | \$263 | \$551 | (\$288) | | \$4,263 | \$6,511 | (\$2,248) | |
| OTHER OBJECTS | \$4,466 | \$4,655 | (\$389) | | \$806,769 | \$675,999 | \$130,770 | |
| TRANSFERS-OUT | \$0 | \$0 | \$0 | | \$0 | \$0 | \$0 | |
| ADVANCES-OUT | \$0 | \$0 | \$0 | | \$0 | \$0 | \$0 | |
| ALL OTHER FINANCING USES | \$0 | \$0 | \$0 | | \$0 | \$0 | \$0 | |
| TOTAL EXPENDITURES | \$2,399,043 | \$2,320,424 | \$78,619 | 3.28% | \$23,040,750 | \$22,067,850 | \$972,900 | 4.22% |
| NET CASH FLOW-IN (FLOW-OUT) | (\$1,676,114) | \$684,785 | | | \$2,002,164 | \$2,462,737 | | |