

Financial Summary - YTD

August 2026

Wyoming City SD

General Fund



REVENUE

\$11.2M

34.8% Budget Collected

Budget: \$32.1M



EXPENSE

\$5.9M

17.8% Budget Spent

Budget: \$33.3M



FUND BALANCE

\$14.2M

Prior Year: \$15.1M



Compared to YTD activity of FY 2026, Revenue decreased **-\$0.2M (-1.3%)**, Expenses increased **\$0.7M (+14.3%)**, and Operating Fund Balance decreased **-\$0.9M (-5.9%)**.

YTD PERFORMANCE VS. PRIOR YEAR

Operating Revenue



Operating Expense



Operating Fund Balance



AI Insight

Revenue Drivers

YoY Change (YTD)

- ↓ Receipts from Local Sources **-\$147K**
- ↓ Other Revenue **-\$10K**
- ↑ Receipts from State Sources **+\$6K**

Expense Drivers

YoY Change (YTD)



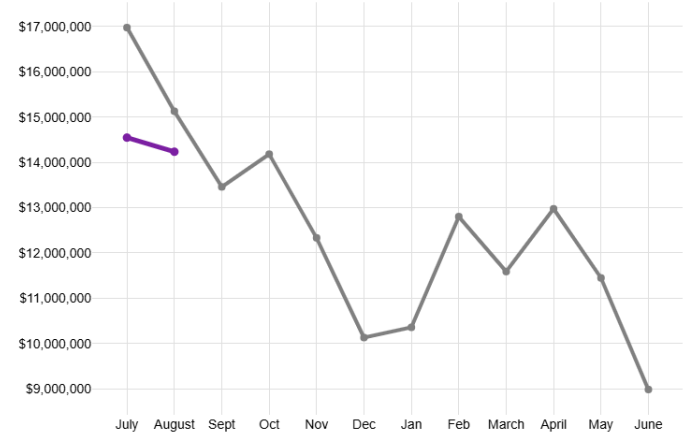
- ↑ Capital Outlay **+\$209K**
- ↑ Employees' Retirement and Insurance... **+\$163K**
- ↑ Personal Services - Employees' Sala... **+\$137K**
- ↑ Other Objects **+\$83K**
- ↑ Purchased Services **+\$80K**

YTD KEY FINANCIAL SUMMARY (In Millions)

	FY 2027 YTD Amount	FY 2026 YTD Amount	\$ Change	% Change
Total Revenue	\$11.2	\$11.3	-\$0.2	-1.32%
Total Expenses	\$5.9	\$5.2	\$0.7	14.35%
Total Surplus (Deficit)	\$5.2	\$6.1		
Fund Balance	\$14.2	\$15.1	-\$0.9	-5.91%
Fund Balance % of Budgeted Exp	42.7%	47.6%		

FUND BALANCE
YTD PERFORMANCE VS. PRIOR YEAR

FY 2027 FY 2026



*Funds included: General Fund

Revenue Overview - YTD

August 2026

Wyoming City SD

General Fund



LOCAL

\$10.1M

40.8% Budget Collected

Budget: \$24.9M



STATE

\$1M

14.4% Budget Collected

Budget: \$7.2M



ALL OTHER

\$0M

0.4% Budget Collected

Budget: \$0M



YTD REVENUE

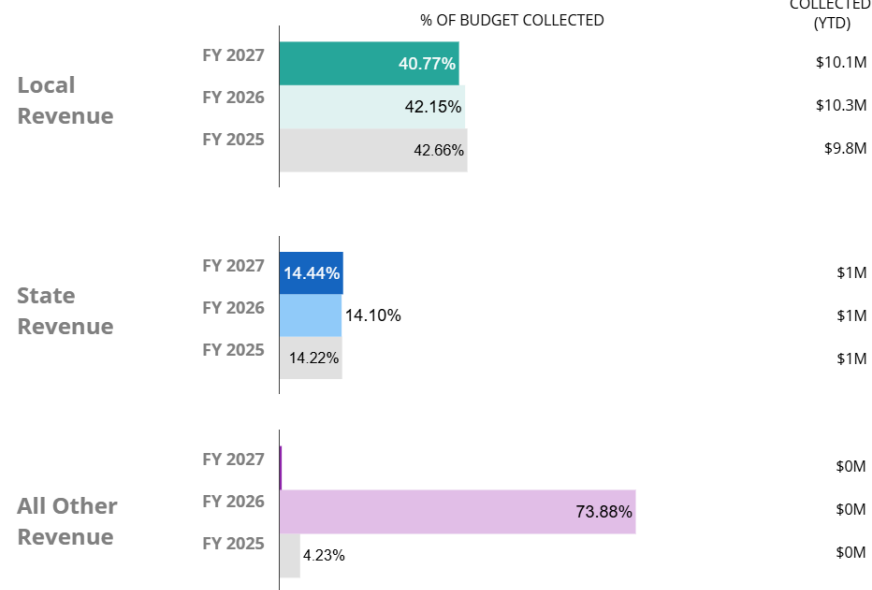
34.83%

of Budget Collected

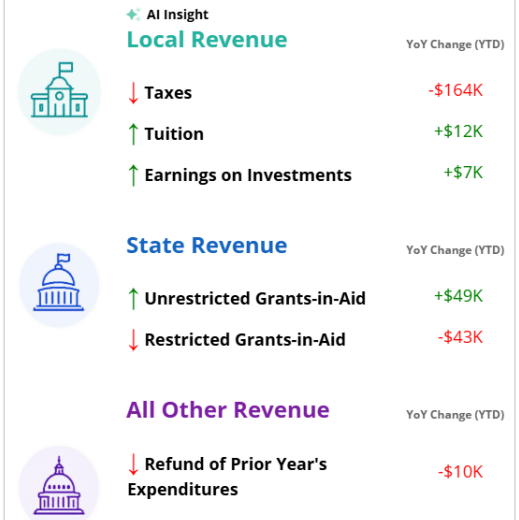
vs. prior year

35.66%Total Revenues of **\$11.2M** have been collected year-to-date, which is **-\$0.2M (-1.3%)** less than prior year \$11.3M

YTD COLLECTION VS. PRIOR YEARS



REVENUE DRIVERS



	FY 2026 (Prior Year)			FY 2027 (Current Year)		
	YTD Amount	Actuals	% YTD Actuals	YTD Amount	Budget	% YTD Budget
LOCAL REVENUE						
1100 TAXES	\$10,218,660	\$23,260,710	43.9%	\$10,054,627	\$23,843,795	42.2%
1200 TUITION	\$2,565	\$438,397	0.6%	\$14,192	\$320,997	4.4%
1400 EARNINGS ON INVESTMENTS	\$67,905	\$380,749	17.8%	\$75,109	\$389,934	19.3%
1800 EARNINGS ON INVESTMENTS	\$2,339	\$35,699	6.6%	\$3,063	\$37,155	8.2%
ALL OTHER LOCAL REVENUE	\$3,361	\$311,091	1.1%	\$917	\$296,762	0.3%
TOTAL LOCAL REVENUE	\$10,294,830	\$24,426,645	42.1%	\$10,147,908	\$24,888,643	40.8%
STATE REVENUE						
3110 SCHOOL FOUNDATION	\$907,437	\$5,584,633	16.2%	\$955,243	\$5,664,584	16.9%
3130 PROPERTY TAX ALLOCATION	\$0	\$1,539,636	0%	\$0	\$1,524,702	0%
3200 REVENUE FOR/ON BEHALF OF SCHOOL DISTRICT	\$67,127	\$355,837	18.9%	\$24,478	\$147,313	16.6%
ALL OTHER STATE REVENUE	\$64,422	\$127,389	50.6%	\$65,668	\$138,236	47.5%
TOTAL STATE REVENUE	\$1,038,986	\$7,370,165	14.1%	\$1,045,389	\$7,237,505	14.4%
TOTAL ALL OTHER REVENUE (INCLUDING ADVANCES AND TRANSFERS)	\$9,780	\$13,238	73.9%	\$55	\$13,238	0.4%
TOTAL REVENUE	\$11,343,596	\$31,796,810	35.7%	\$11,193,352	\$32,139,386	34.8%

*Funds included: General Fund

Expense Overview - YTD

August 2026

Wyoming City SD

General Fund

**SALARY & BENEFITS****\$4.2M**

16% Budget Spent

Budget: \$26.2M

**PURCHASED SERV.****\$0.7M**

15% Budget Spent

Budget: \$4.7M

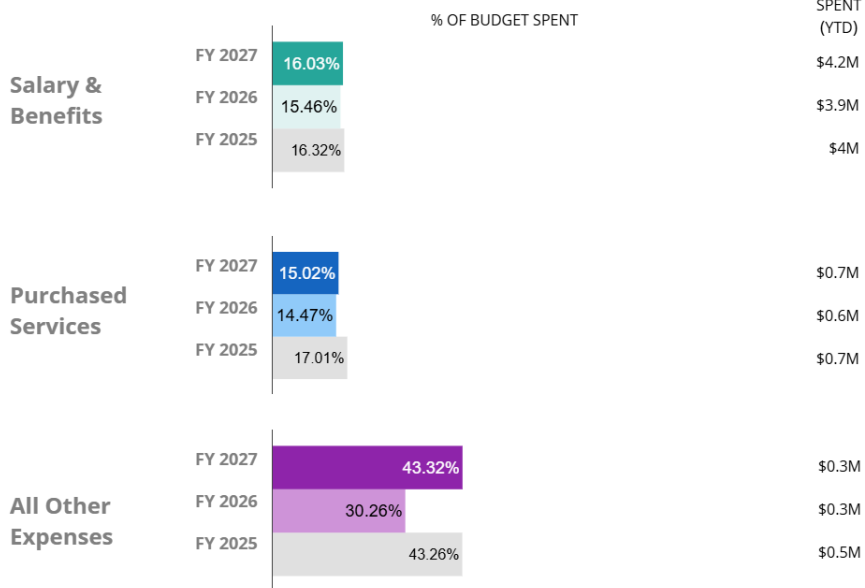
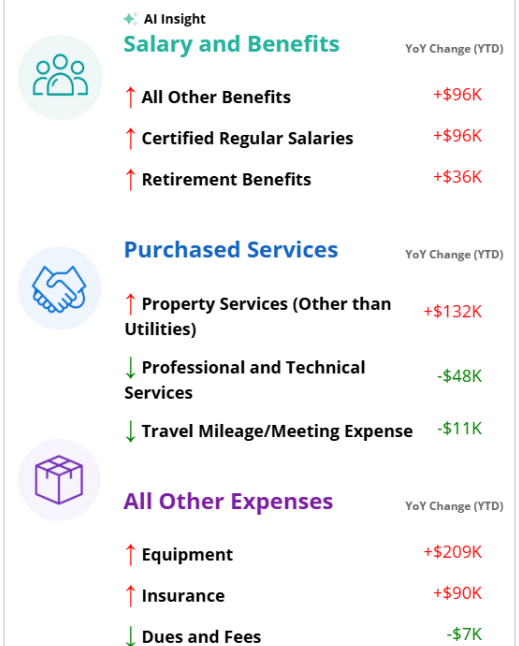
**ALL OTHER EXPENSES****\$1M**

43.3% Budget Spent

Budget: \$2.4M

**YTD EXPENSE****17.83%**

of Budget Spent

vs. prior year
16.35%Total expenses of **\$5.9M** have been spent year-to-date, which is **\$0.7M (14.3%)** more than prior year \$5.2M**YTD EXPENSES VS. PRIOR YEARS****EXPENSE DRIVERS**

	FY 2026 (Prior Year)			FY 2027 (Current Year)		
	YTD Amount	Actuals	% YTD Actuals	YTD Amount	Budget	% YTD Budget
SALARIES AND BENEFITS						
100 SALARIES	\$2,933,669	\$18,958,714	15.5%	\$3,071,070	\$19,575,000	15.7%
200 BENEFITS	\$971,724	\$6,298,016	15.4%	\$1,134,736	\$6,660,430	17%
TOTAL SALARIES AND BENEFITS	\$3,905,393	\$25,256,730	15.5%	\$4,205,806	\$26,235,430	16%
PURCHASED SERVICES						
400 PURCHASED SERVICES	\$630,297	\$4,356,350	14.5%	\$709,913	\$4,725,000	15%
ALL OTHER EXPENSES						
500 SUPPLIES	\$265,681	\$724,875	36.6%	\$340,174	\$906,503	37.5%
600 CAPITAL OUTLAY	\$150,997	\$321,359	47%	\$359,965	\$400,000	90%
800 OTHER OBJECTS	\$247,294	\$1,148,172	21.5%	\$329,815	\$1,070,900	30.8%
900 OTHER FINANCING USES	\$0	\$0	0%	\$0	\$0	0%
TOTAL ALL OTHER EXPENSES	\$663,972	\$2,194,405	30.3%	\$1,029,954	\$2,377,403	43.3%
TOTAL EXPENSES	\$5,199,662	\$31,807,485	16.3%	\$5,945,673	\$33,337,833	17.8%

*Funds included: General Fund

Fund Balance Overview - YTD

 August 2026

Wyoming City SD

General Fund



FUND BALANCE

\$14.2M

Prior Year: \$15.1M

FUND BALANCE
TO BUDGETED EXP**42.7%**

Prior Year: 47.6%

DAYS OF FUND
BALANCE ON HAND**156 Days**

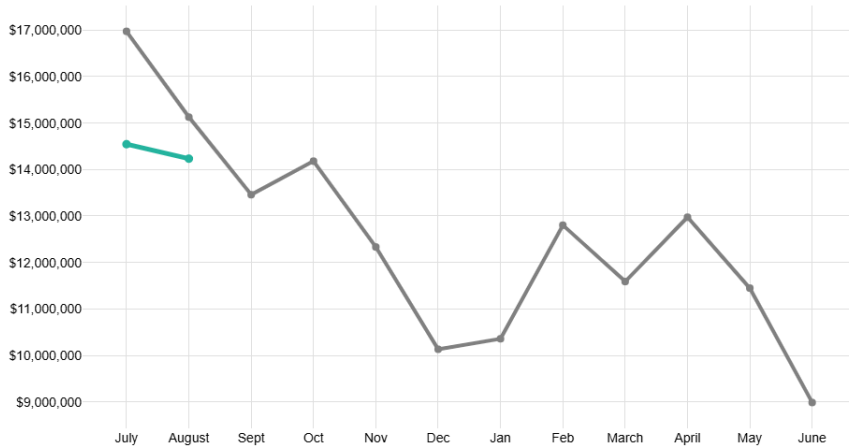
Prior Year: 171 Days

FUND BALANCE

YTD PERFORMANCE VS. PRIOR YEAR

FY 2027

FY 2026



AI Insight

Fund Balances

YoY Change (YTD)

↓ GENERAL

-\$894K (-5.9%)

General Fund

Fund Balance
July 1, 2026

Revenues

Expenses

Other Sources

Other Uses

Fund Balance
Aug 2026

\$8,985,688

\$11,193,352

\$5,945,673

\$0

\$0

\$14,233,367

*Funds included: General Fund

**Days of Fund Balance on Hand = Fund Balance / (Expenses/360 days)