Financial Summary - YTD

September 2026

Wyoming City SD

General Fund

REVENUE

$11.9M

37.2% Budget Collected

Budget: $32.1M

EXPENSE

$8.4M

25.3% Budget Spent

Budget: $33.3M

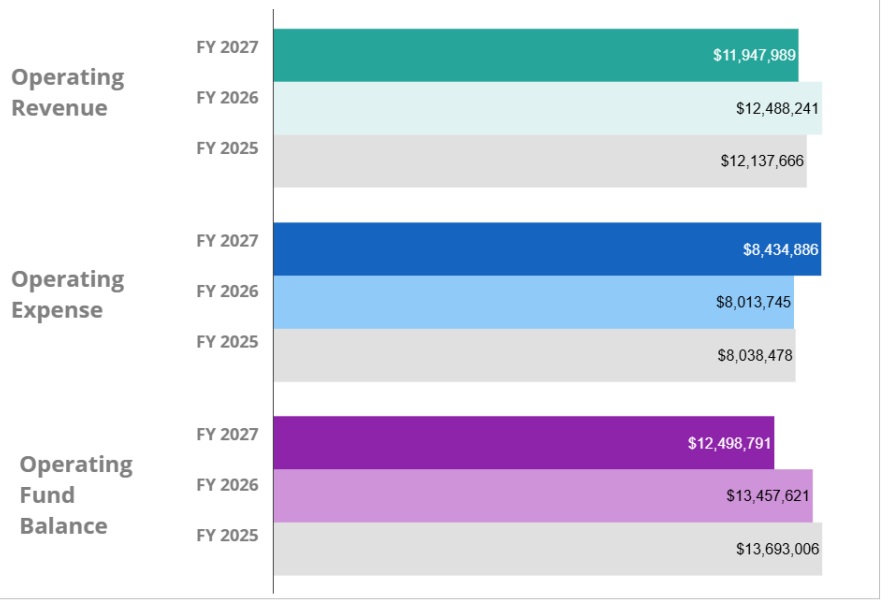
FUND BALANCE

$12.5M

Prior Year: $13.5M

Compared to YTD activity of FY 2026, Revenue decreased -$0.5M (-4.3%), Expenses increased $0.4M (+5.3%), and Operating Fund Balance decreased -$1M (-7.1%).

YTD PERFORMANCE VS. PRIOR YEAR



AI Insight

Revenue Drivers

	YoY Change (YTD)
↓ Receipts from Local Sources	-$561K
↑ Receipts from State Sources	+$21K
↑ Other Revenue	+$162

Expense Drivers

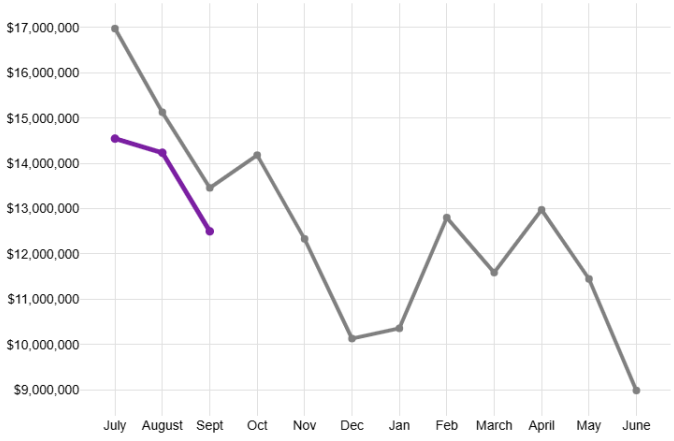
	YoY Change (YTD)
↑ Personal Services - Employees' Sal...	+$206K
↑ Capital Outlay	+$203K
↑ Employees' Retirement and Insuran...	+$165K
↓ Other Objects	-$78K
↓ Purchased Services	-$72K

YTD KEY FINANCIAL SUMMARY (In Millions)

	FY 2027 YTD Amount	FY 2026 YTD Amount	$ Change	% Change
Total Revenue	$11.9	$12.5	-$0.5	-4.33%
Total Expenses	$8.4	$8	$0.4	5.26%
Total Surplus (Deficit)	$3.5	$4.5		
Fund Balance	$12.5	$13.5	-$1	-7.12%
Fund Balance % of Budgeted Exp	37.5%	42.3%		

FUND BALANCE YTD PERFORMANCE VS. PRIOR YEAR

FY 2027 FY 2026



*Funds included: General Fund

Revenue Overview - YTD

September 2026

Wyoming City SD

General Fund

LOCAL
$10.4M
41.8% Budget Collected
Budget: $24.9M

STATE
$1.5M
21.2% Budget Collected
Budget: $7.2M

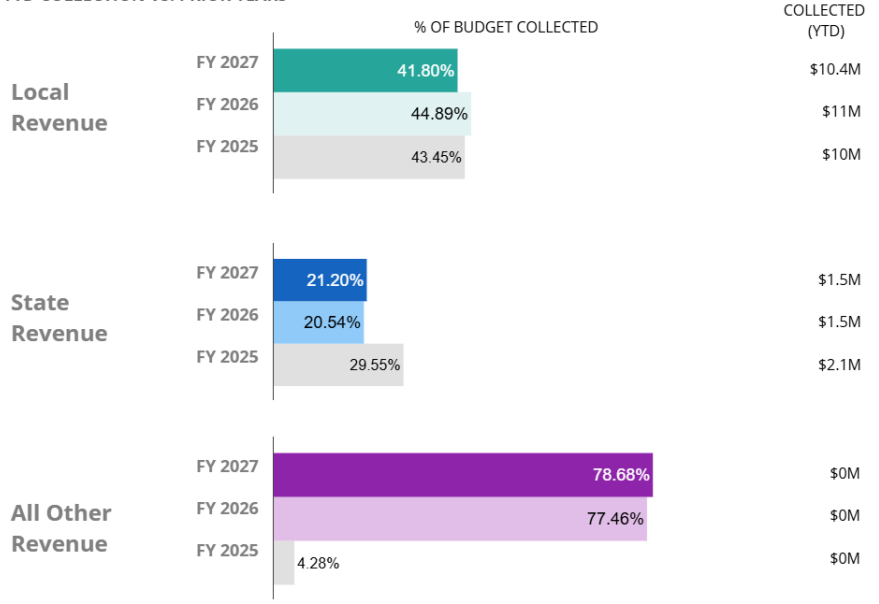
ALL OTHER
$0M
78.7% Budget Collected
Budget: $0M

YTD REVENUE
37.18%
of Budget Collected

vs. prior year
39.26%

Total Revenues of **$11.9M** have been collected year-to-date, which is **-$0.5M (-4.3%)** less than prior year $12.5M

YTD COLLECTION VS. PRIOR YEARS



REVENUE DRIVERS

AI Insight

Local Revenue — YoY Change (YTD)

↓ Taxes	-$591K
↑ Tuition	+$36K
↓ Classroom Materials and Fees	-$10K

State Revenue — YoY Change (YTD)

↑ Unrestricted Grants-in-Aid	+$72K
↓ Restricted Grants-in-Aid	-$52K

All Other Revenue — YoY Change (YTD)

↑ Refund of Prior Year's Expenditures	+$162

	FY 2026 (Prior Year)			FY 2027 (Current Year)		
	YTD Amount	Actuals	% YTD Actuals	YTD Amount	Budget	% YTD Budget
LOCAL REVENUE						
1100 TAXES	$10,645,214	$23,260,710	45.8%	$10,054,627	$23,843,795	42.2%
1200 TUITION	$69,808	$438,397	15.9%	$105,450	$320,997	32.9%
1400 EARNINGS ON INVESTMENTS	$111,954	$380,749	29.4%	$115,868	$389,934	29.7%
1800 EARNINGS ON INVESTMENTS	$4,072	$35,699	11.4%	$3,560	$37,155	9.6%
ALL OTHER LOCAL REVENUE	$132,961	$311,091	42.7%	$123,462	$296,762	41.6%
TOTAL LOCAL REVENUE	**$10,964,009**	**$24,426,645**	**44.9%**	**$10,402,967**	**$24,888,643**	**41.8%**
STATE REVENUE						
3110 SCHOOL FOUNDATION	$1,361,103	$5,584,633	24.4%	$1,432,222	$5,664,584	25.3%
3130 PROPERTY TAX ALLOCATION	$0	$1,539,636	0%	$0	$1,524,702	0%
3200 REVENUE FOR/ON BEHALF OF SCHOOL DISTRICT	$88,453	$355,837	24.9%	$36,716	$147,313	24.9%
ALL OTHER STATE REVENUE	$64,422	$127,389	50.6%	$65,668	$138,236	47.5%
TOTAL STATE REVENUE	**$1,513,978**	**$7,370,165**	**20.5%**	**$1,534,606**	**$7,237,505**	**21.2%**
TOTAL ALL OTHER REVENUE (INCLUDING ADVANCES AND TRANSFERS)	**$10,254**	**$13,238**	**77.5%**	**$10,416**	**$13,238**	**78.7%**
TOTAL REVENUE	**$12,488,241**	**$31,796,810**	**39.3%**	**$11,947,989**	**$32,139,386**	**37.2%**

*Funds included: General Fund

Expense Overview - YTD

September 2026

Wyoming City SD

General Fund

SALARY & BENEFITS

$6.4M

24.4% Budget Spent

Budget: $26.2M

PURCHASED SERV.

$0.9M

19.6% Budget Spent

Budget: $4.7M

ALL OTHER EXPENSES

$1.1M

46% Budget Spent

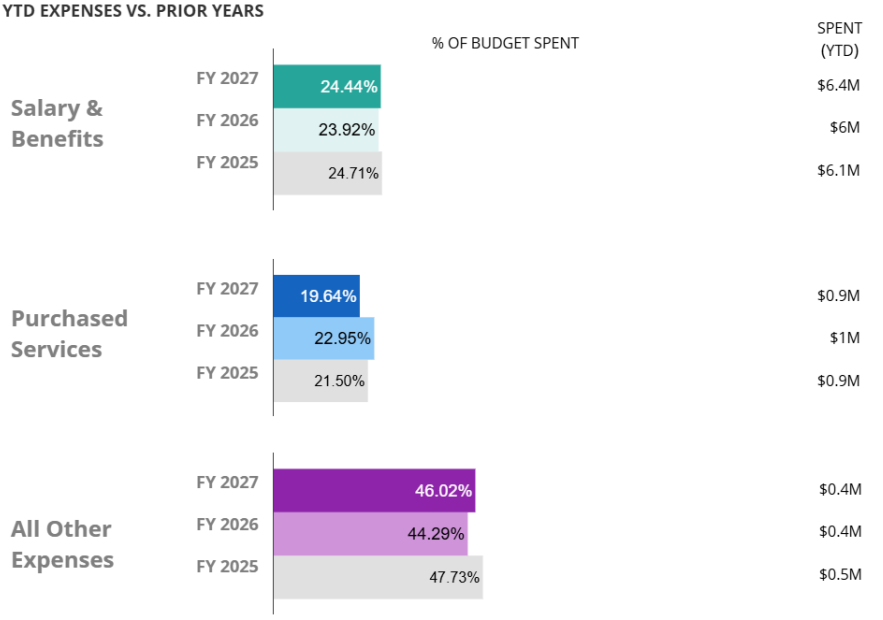
Budget: $2.4M

YTD EXPENSE
25.30%
of Budget Spent

vs. prior year
25.19%

Total expenses of **$8.4M** have been spent year-to-date, which is **$0.4M (5.3%)** more than prior year $8M

YTD EXPENSES VS. PRIOR YEARS



EXPENSE DRIVERS

AI Insight

Salary and Benefits — YoY Change (YTD)

- ↑ Certified Regular Salaries +$139K
- ↑ All Other Benefits +$85K
- ↑ Certified Admin Regular +$48K

Purchased Services — YoY Change (YTD)

- ↓ Professional and Technical Services -$56K
- ↓ Utilities Services -$21K
- ↑ Pupil Transportation +$18K

All Other Expenses — YoY Change (YTD)

- ↑ Equipment +$203K
- ↓ Dues and Fees -$72K
- ↓ Insurance -$5K

	FY 2026 (Prior Year)			FY 2027 (Current Year)		
	YTD Amount	Actuals	% YTD Actuals	YTD Amount	Budget	% YTD Budget
SALARIES AND BENEFITS						
100 SALARIES	$4,536,318	$18,958,714	23.9%	$4,742,584	$19,575,000	24.2%
200 BENEFITS	$1,505,640	$6,298,016	23.9%	$1,670,386	$6,660,430	25.1%
TOTAL SALARIES AND BENEFITS	**$6,041,957**	**$25,256,730**	**23.9%**	**$6,412,971**	**$26,235,430**	**24.4%**
PURCHASED SERVICES						
400 PURCHASED SERVICES	$999,844	$4,356,350	22.9%	$927,806	$4,725,000	19.6%
ALL OTHER EXPENSES						
500 SUPPLIES	$393,574	$724,875	54.3%	$390,760	$906,503	43.1%
600 CAPITAL OUTLAY	$157,769	$321,359	49.1%	$360,438	$400,000	90.1%
800 OTHER OBJECTS	$420,602	$1,148,172	36.6%	$342,911	$1,070,900	32%
900 OTHER FINANCING USES	$0	$0	0%	$0	$0	0%
TOTAL ALL OTHER EXPENSES	**$971,944**	**$2,194,405**	**44.3%**	**$1,094,109**	**$2,377,403**	**46%**
TOTAL EXPENSES	**$8,013,745**	**$31,807,485**	**25.2%**	**$8,434,886**	**$33,337,833**	**25.3%**

*Funds included: General Fund

Fund Balance Overview - YTD

September 2026

Wyoming City SD

General Fund

FUND BALANCE

$12.5M

Prior Year: $13.5M

FUND BALANCE TO BUDGETED EXP

37.5%

Prior Year: 42.3%

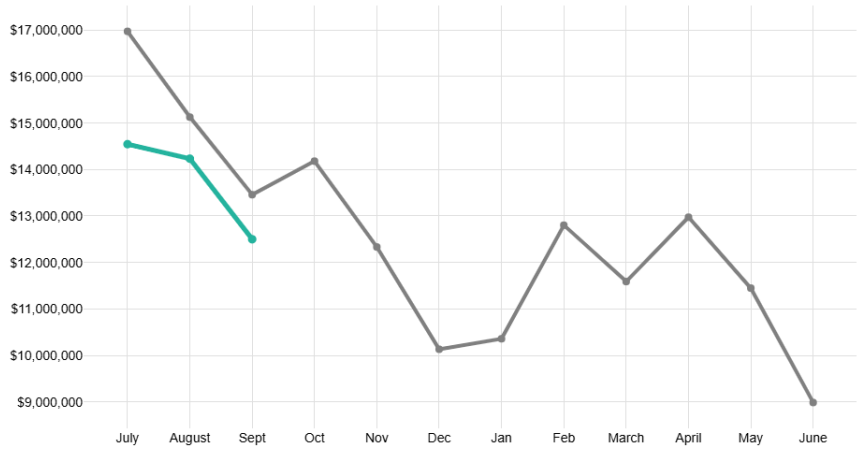
DAYS OF FUND BALANCE ON HAND

137 Days

Prior Year: 152 Days

FUND BALANCE
YTD PERFORMANCE VS. PRIOR YEAR

FY 2027 FY 2026



AI Insight

Fund Balances

YoY Change (YTD)

↓ **General** -$959K (-7.1%)

	Fund Balance July 1, 2026	Revenues	Expenses	Other Sources	Other Uses	Fund Balance Sep 2026
General Fund	$8,985,688	$11,947,989	$8,434,886	$0	$0	$12,498,791

*Funds included: General Fund

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