

PROPOSED FINAL REVENUE BUDGET  
2025-2026

FROM LOCAL SOURCES

Real Estate Tax	\$32,245,203	
LESS: Homestead Exclusions	-2,727,525	
Interim Real Estate Taxes	75,000	
Public Utility Realty Tax	37,000	
Payments in Lieu of Taxes	74,000	
Current Per Capita (6120 \$44,000 & 6141 \$44,000)	88,000	
Local Services Tax	44,000	
Earned Income Tax	4,500,000	
Real Estate Transfer Tax	650,000	
Business Privilege Tax	500,000	
Mercantile Tax	100,000	
Delinquent Taxes	1,570,000	
Earnings on Investments	1,355,731	
Athletic Events	30,000	
Federal Pass Thru - IDEA	832,867	
Rentals	26,000	
Tuition	25,000	
Indirect Cost Reimbursement	150,000	
Miscellaneous Revenue	25,000	
<b>TOTAL FROM LOCAL SERVICES</b>		<b>\$39,600,276</b>

FROM STATE SOURCES

Basic Instructional Subsidy	29,163,150	
Charter School Funding	352,087	
Ready to Learn Grant	5,516,903	
Tuition for Orphans & Children	50,000	
Special Education	5,683,927	
Transportation	1,658,344	
Building Reimbursement Subsidy	339,918	
Medical & Dental/Nurse Svcs	105,000	
State Property Tax Reduction Allocation	2,727,525	
Social Security Subsidy	1,730,000	
Retirement Subsidy	7,700,000	
<b>TOTAL FROM STATE SERVICES</b>		<b>\$55,026,854</b>

FROM FEDERAL SOURCES

ESEA Title 1	\$3,269,319	
ESEA Title 2	304,014	
ESEA Title 3	0	
ESEA Title 4	947,975	
QSCB Loan Reimbursement	900,000	
ACCESS	200,000	
<b>TOTAL FROM FEDERAL SERVICES</b>		<b>\$5,621,308</b>

OTHER FINANCING SOURCES

Capital Project Fund	0	\$0
<b>TOTAL REVENUE</b>		<b><u>\$100,248,438</u></b>

**PROPOSED FINAL BUDGET EXPENDITURES 2025-2026**

	100	200	300	400	500	600	700	800	900	
	SALARIES	BENEFITS	PROF. SVCS	Purch. Prop SVCS	OTHER SVCS	SUPPLIES	PROPERTY	OTHER OBJECTS	OTHER FINANC.	TOTAL
1100	19,662,846	14,450,971	1,000	7,025	4,226,125	768,000		8,500		39,124,467
1190	2,068,164	1,334,011				6,010				3,408,185
1200	7,131,578	4,535,046	3,740,691		5,264,274	146,808				20,818,397
1340	227,630	197,683		5,000		14,175				444,488
1350	259,766	145,449				30,340				435,555
1360	93,936	67,259								161,195
1390					3,435,922					3,435,922
1420	5,665	2,493								8,158
1430	28,840	12,697								41,537
1441					35,000					35,000
1450	186,646	78,668								265,314
1500										0
2110	66,447	39,609			2,000	4,100				112,156
2122	1,050,037	747,505				4,100				1,801,642
2130	253,592	144,773				1,505				399,870
2141	266,661	182,687			1,500					450,848
2143	82,581	60,871								143,452
2160	147,496	102,867			1,250					251,613
2240	242,787	188,842	30,000		15,000	1,286,829				1,763,458
2250	321,981	148,421				20,025				490,427
2260	385,105	255,778			3,900	500		600		645,883
2261	34,948	28,407				1,600				64,955
2270			67,600		2,500	210		500		70,810
2271	20,187	8,252								28,439
2280										0
2310			1,300		13,300	2,415		10,500		27,515
2330	29,870	2,286	88,200		20,500					140,856
2340			25,000							25,000

**PROPOSED FINAL BUDGET EXPENDITURES 2025-2026**

	100	200	300	400	500	600	700	800	900	
	SALARIES	BENEFITS	PROF. SVCS	Purch. Prop SVCS	OTHER SVCS	SUPPLIES	PROPERTY	OTHER OBJECTS	OTHER FINANC.	TOTAL
2350			95,000			1,000		400,500		496,500
2360	232,000	87,485		51,155	7,200	5,897				383,737
2380	1,187,653	766,677		221,601	5,035	146,000	6,600	7,450		2,341,016
2390	40,033	17,097				125,340		1,130		183,600
2391										0
2420			9,000							9,000
2440	505,735	314,329	5,000	4,000		39,000				868,064
2450										0
2511	172,853	107,353		1,000	3,250	8,200		500		293,156
2514	184,090	154,219								338,309
2610	180,000	113,593								293,593
2620	1,640,198	1,263,887	133,500	426,000	530,164	1,159,500	35,000	500		5,188,749
2630	2,163	302		37,500		23,500	45,000			108,465
2640	0		30,000	185,000			45,000			260,000
2650	0			15,000		92,000	105,000			212,000
2660	159,032	123,915	607,086	0	2,000	50,000	125,000			1,067,033
2710	152,307	142,207	7,000	103	257	55,634		206		357,714
2720					3,801,000					3,801,000
2750										0
2823										0
2830	119,536	65,610			5,650					190,796
2850	178,012	89,433								267,445
2900					65,000					65,000
3210	105,305	44,386	1,905	9,186	86,650	28,326		10,464		286,222
3250	299,913	139,931	121,305	40,000	138,710	176,140	76,570	12,857		1,005,426
3330	43,453	25,165						155,000		223,618
3390					119,000					119,000
4600				1,785,000						1,785,000

**PROPOSED FINAL BUDGET EXPENDITURES 2025-2026**

	100	200	300	400	500	600	700	800	900	
	SALARIES	BENEFITS	PROF. SVCS	Purch. Prop SVCS	OTHER SVCS	SUPPLIES	PROPERTY	OTHER OBJECTS	OTHER FINANC.	TOTAL
5110								25,000	150,000	175,000
5130								125,000		125,000
5230									1,000,000	1,000,000
5240									3,381,495	3,381,495
5900								750,000		750,000
<b>TOTAL</b>	<b>37,769,046</b>	<b>26,190,164</b>	<b>4,963,587</b>	<b>2,787,570</b>	<b>17,785,187</b>	<b>4,197,154</b>	<b>438,170</b>	<b>1,508,707</b>	<b>4,531,495</b>	<b>100,171,080</b>

## WYOMING VALLEY WEST SCHOOL DISTRICT

### **Real Estate Tax Universal Installment Payment Plan Resolution**

(Installment payment available for all taxpayers)

**RESOLVED**, by the Board of School Directors of Wyoming Valley West School District, that a plan is adopted providing an option for installment payment of real estate taxes for all taxpayers pursuant to the Taxpayer Relief Act, 53 P.S. 6926.1502, as follows:

### **Real Estate Tax Universal Installment Payment Plan**

(Installment payment available for all taxpayers)

For the real estate tax levied by the School District, other than interim real estate tax, taxpayers may elect an installment payment option under the following rules:

1. **Installment payment dates.** A taxpayer electing the installment payment option may pay the real estate tax in three (3) equal installment payments of one-third (1/3) of the full tax amount. The installments are due on or before September 1, October 15 and November 30 of the year in which the tax is levied. Any installment not paid in full by these dates is delinquent.
2. **Taxpayer election of installment payment option.** Payment of the first installment in full by September 1 will constitute taxpayer election to pay tax in installments. Installment payment is permitted only if the taxpayer elects by paying the first installment payment in full by September 1. If the taxpayer fails to pay the first installment payment by September 1, the taxpayer may nevertheless elect to pay tax in installments by paying on or before October 15 the delinquent first installment payment together with a penalty in the amount of 10% of the amount of the installment, and paying the second installment payment in full. If the taxpayer fails to meet these requirements, the full amount of the real estate tax is due on or before November 30 at face value, and the real estate tax is delinquent if not paid in full after November 30 and by December 31 at penalty value.
3. **No discount.** No discount applies to installment payments.
4. **Penalty on delinquent installments.** If a taxpayer makes the first installment payment by September 1 and fails to pay in full any subsequent installment by the installment due date, the installment not paid by the due date is delinquent, and a penalty will be added to the tax in the amount of ten percent (10%) of the amount of the installment not paid by the installment due date, without regard to any partial payment of the installment.
5. **Option available for all property.** Any taxpayer may elect installment payment.
6. **Ineligibility.** A taxpayer who is delinquent by more than ten (10) days on all installment payments is ineligible for the installment payment option in the following school year.
7. **Effective date.** This plan will become effective July 1, 2025, and will continue in effect thereafter for real estate taxes levied for the school year beginning July 1, 2025, and for real estate taxes levied for future years, until amended or repealed.

## WYOMING VALLEY WEST SCHOOL DISTRICT

### 2025 Homestead and Farmstead Exclusion Resolution

**RESOLVED**, by the Board of School Directors of the Wyoming Valley West School District, that homestead and farmstead exclusion real estate tax assessment reductions are authorized for the school year beginning July 1, 2025, under the provisions of the Homestead Property Exclusion Program Act (part of Act 50 of 1998) and the Taxpayer Relief Act (Act 1 of 2006), as follows:

1. **Aggregate amount available for homestead and farmstead real estate tax reduction.** The following amounts are available for homestead and farmstead real estate tax reduction for the school year beginning July 1, 2025:

a. **Gambling tax funds.** The Pennsylvania Department of Education (PDE) has notified the School District that PDE will pay to the School District during the school year pursuant to Act 1, 53 P.S. § 6926.505(b), as a property tax reduction allocation funded by gambling tax funds, the amount of \$2,715,208.31

b. **Philadelphia tax credit reimbursement funds.** PDE has notified the School District that PDE will pay to the School District during the school year pursuant to Act 1, 53 P.S. § 6926.324(3), as reimbursement for Philadelphia tax credits claimed against the School District earned income tax by School District resident taxpayers, the amount of \$12,316.77

c. **Aggregate amount available.** Adding these amounts, the aggregate amount available during the school year for real estate tax reduction is \$2,727,525.08.

2. **Homestead/farmstead numbers.** Pursuant to Act 50, 54 Pa. C.S. § 8584(i), and Act 1, 53 P.S. § 6926.341(g)(3), the County has provided the School District with a certified report listing approved homesteads and approved farmsteads as follows:

a. **Homestead property number.** The number of approved homesteads within the School District is 8,694.

b. **Farmstead property number.** The number of approved farmsteads within the School District is 0.

c. **Homestead/farmstead combined number.** Adding these numbers, the aggregate number of approved homesteads and approved farmsteads is 8,694.

3. **Real estate tax reduction calculation.** Dividing the paragraph 1(c) aggregate amount available during the school year for real estate tax reduction of 2,727,525.08 by the paragraph 2(c) aggregate number of approved homesteads of 8,694, the maximum real estate tax reduction amount applicable to each approved homestead is \$313.72.

4. **Homestead/farmstead exclusion calculation.** Dividing the paragraph 3 maximum real estate tax reduction amount of \$313.72 by the School District real estate tax rate of 18.4807 mills (.0184807) the maximum real estate assessed value reduction to be reflected on tax notices as a homestead exclusion for each approved homestead is \$16,976

5. **Homestead/farmstead exclusion authorization – July 1 tax bills.** The tax notice issued to the owner of each approved homestead and farmstead within the School District shall reflect a homestead and farmstead exclusion real estate assessed value reduction equal to the lesser of: (a) the County-established assessed value of the homestead/farmstead, or (b) the paragraph 4 maximum real estate assessed value reduction of \$16,976. For purposes of this Resolution, “approved homestead” and “approved farmstead” shall mean homesteads and farmsteads listed in the report referred to in paragraph 2 above and received by the School District from the County Assessment Office on or before May 1 pursuant to Act 1, 53 P.S. § 6926.341(g)(3), based on homestead/farmstead applications filed with the County Assessment Office on or before March 1. This paragraph 5 will apply to tax notices issued based on the initial tax duplicate used in issuing initial real estate tax notices for the school year, which will be issued on or promptly after July 1, and will not apply to interim real estate tax bills.



# INVOICE

Rick Kamus  
Wyoming Valley West School District  
450 North Maple Avenue  
Kingston, PA 18704

Invoice No. 4182-15  
Fed I.D. # 80-0197145

OUR JOB NO.	DISCRIPTION/LOCATION	DATE
004182 006175	Wyoming Valley West SD - SES Middle School Wyoming Valley West SD - SES 3rd Ave ES (Amendment #1)	3/31/25

Billing for the month of March 2025

## Guaranteed Energy Savings Project

Original Contract	\$ 17,129,209.00
Amendment #1	1,967,262.00
Amendment #3	297,754.00
Contract Amount	<u>\$ 19,394,225.00</u>
Complete to Date	\$ 18,493,205.00
Less: Previously Invoiced	<u>\$ (18,321,913.00)</u>

<b>Current Payment Due</b>	<b>\$171,292.00</b>
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## Contract Summary

	Scheduled Value	Completed & Stored To Date	Previously Invoiced	This Invoice
Original Contract - Middle School	\$ 17,129,208.00	\$ 16,396,260.00	\$ 16,224,968.00	\$ 171,292.00
Amendment #1 - 3rd Avenue	\$ 1,967,261.00	\$ 1,967,261.00	\$ 1,967,261.00	\$ -
Amendment #3 - Middle School	\$ 34,417.00	\$ 34,417.00	\$ 34,417.00	\$ -
Amendment #3 - 3rd Avenue	\$ 263,336.00	\$ 14,430.00	\$ 14,430.00	\$ -
Amendment #4 - Middle School	\$ 98,282.00	\$ 80,837.00	\$ 80,837.00	\$ -
	<b>\$ 19,492,504.00</b>	<b>\$ 18,493,205.00</b>	<b>\$ 18,321,913.00</b>	<b>\$ 171,292.00</b>

**Please Make Checks Payable to:**  
**SitelogIQ Energy Services InSiteLogIQ Energy Services Inc**



# LETTER OF AGREEMENT FOR ASSISTANT FINANCE MANAGER POSITION

This Agreement is made by and between The Wyoming Valley West School District and Kimberly Walck.

**\*Renewal of Agreement** effective **July 1, 2025 - June 30, 2026** to include a 1.8% increase in payments due, per Act 93 Contract.

**1. TERM**

The term of this Agreement shall commence on July 1, 2024 and terminate on June 30, 2025, as an Assistant Finance Manager with Title I Fiscal Coordination grant funded position.

**2. DESCRIPTION**

Upon the terms and conditions set forth herein, the Wyoming Valley West School District will hire Kimberly Walck, as an Assistant Finance Manager with Title I Federal Programs Fiscal Coordination for the 2024-25 school year, one-year salary position with benefits and PSERS; technical support through emails, text messages, phone calls, and conference calls; and delivering daily service through presentations, small group sessions, zoom meetings, with onsite and virtual support. Kimberly Walck agrees to comply with all Title I statutory and regulatory requirements.

**3. FEES AND PAYMENT**

In consideration of the services mutually agreed upon as described herein, The Wyoming Valley West School District shall pay Kimberly Walck Salary \$90,000, Payment schedule: 10% - 90% grant funded Bi-Weekly payroll.

**4. TERMINATION**

This Letter of Agreement is for a one-year position, following Act 93 guidelines for satisfaction of all parties included in the agreement.

Signatures:

\_\_\_\_\_  
Superintendent, The Wyoming Valley West School District  
Dave Tosh, Superintendent of Schools

\_\_\_\_\_  
Date

*Kimberly Walck*  
Kimberly Walck

\_\_\_\_\_  
Date