

Lincoln County School District No. 2 Budget Hearing on July 13, 2022 during regular board meeting as a consent agenda item. The public is invited to attend. Budget available through the District Office, Business Office located at 360 S. Jefferson Street, Afton, WY. or contacting J.C. Inskeep at [jcinskeep@lcsd2.org](mailto:jcinskeep@lcsd2.org) (307) 885-7142

**2022-2023 PRELIMINARY MAY BUDGET  
LINCOLN COUNTY SCHOOL DISTRICT NO. 2**

	General Fund			Special Revenue Fund			Food Service Fund		
	Audited 2020-2021	Accrual 2021-2022 Amended	2022-2023 Draft	Audited 2020-2021	Accrual 2021-2022 Amended	2022-2023 Draft	Audited 2020-2021	Accrual 2021-2022 Amended	2022-2023 Draft
<b>Beginning Fund Balance</b>	\$ 10,713,423	\$ 11,203,066	\$ 11,461,788	\$ -	\$ -	\$ -	\$ -	\$ 204,186	\$ 354,186
Property Taxes									
Taxes	\$ 11,230,667	\$ 10,745,205	\$ 11,895,000						
Interest and Investment earnings	\$ 41,257	\$ 60,000	\$ 41,000						
Sources									
Local Sources	\$ 2,049,392	\$ 2,058,962	\$ 2,050,623				\$ -	\$ 9,500	\$ 460,080
County Sources	\$ 719,628	\$ 710,200	\$ 718,550						
State Sources	\$ 32,155,267	\$ 32,485,267	\$ 31,605,369						
Federal Sources				\$ 4,203,771	\$ 4,128,116	\$ 7,202,653	\$ 1,438,447	\$ 1,380,000	\$ 545,000
Other Sources	\$ -	\$ 305,000	\$ 305,000	\$ 859,366	\$ 210,055	\$ 205,410	\$ 44,480	\$ 4,000	\$ 28,000
<b>Estimated Total Revenues</b>	<b>\$ 46,196,211</b>	<b>\$ 46,364,634</b>	<b>\$ 46,615,542</b>	<b>\$ 5,063,137</b>	<b>\$ 4,338,171</b>	<b>\$ 7,408,063</b>	<b>\$ 1,482,927</b>	<b>\$ 1,597,686</b>	<b>\$ 1,387,266</b>
<b>Instruction:</b>									
Regular Instruction	\$ 19,412,599	\$ 19,176,612	\$ 19,511,818	\$ 1,140,135	\$ 1,364,258	\$ 1,345,901			
Special Instruction	\$ 7,616,523	\$ 8,742,369	\$ 8,576,500	\$ 1,101,109	\$ 1,197,848	\$ 1,483,248			
Vocational Instruction				\$ 249,111					
Other Instruction									
<b>Total Instruction</b>	<b>\$ 27,029,122</b>	<b>\$ 27,918,981</b>	<b>\$ 28,088,318</b>	<b>\$ 2,490,355</b>	<b>\$ 2,562,106</b>	<b>\$ 2,829,149</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Support Services:</b>									
Pupil Services	\$ 3,636,614	\$ 3,824,370	\$ 3,887,008	\$ 76,199	\$ 48,725	\$ 154,994			
Instructional Staff Services	\$ 2,369,113	\$ 2,324,547	\$ 2,423,403	\$ 2,287,933	\$ 1,608,480	\$ 4,302,229			
General Administration Services		\$ 39,500	\$ 41,180						
School Administration Services	\$ 2,464,704	\$ 2,497,628	\$ 2,765,609	\$ 11,744	\$ 30,100	\$ 21,839			
Business Services	\$ 441,415	\$ 454,525	\$ 473,854						
Operation & Maintenance	\$ 3,932,763	\$ 3,872,508	\$ 3,969,430						
Pupil Transportation Service	\$ 4,153,506	\$ 4,364,129	\$ 4,456,100	\$ 50,366	\$ 88,760	\$ 89,014			
Central Services	\$ 471,217	\$ 549,724	\$ 573,102						125,000
Capital Construction	\$ -								
Community Support	\$ 4,578	\$ 10,000	\$ 10,000						
Other Support Services									
<b>Total Support Services</b>	<b>\$ 17,473,910</b>	<b>\$ 17,936,931</b>	<b>\$ 18,599,687</b>	<b>\$ 2,426,242</b>	<b>\$ 1,776,065</b>	<b>\$ 4,568,076</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 125,000</b>
<b>Business-type Activities</b>									
Food Service	\$ 340	\$ 10,000	\$ 10,000				\$ 1,278,741	\$ 1,305,000	\$ 1,262,266
<b>Estimated Total Expenditures</b>	<b>\$ 44,503,372</b>	<b>\$ 45,980,912</b>	<b>\$ 48,488,005</b>	<b>\$ 4,916,597</b>	<b>\$ 4,338,171</b>	<b>\$ 7,397,225</b>	<b>\$ 1,278,741</b>	<b>\$ 1,305,000</b>	<b>\$ 1,387,266</b>
Due to/Due from Transfers	\$ 1,589,142	\$ 125,000	\$ 1,800,000						
Sale of Assets	\$ 1,332.00								
<b>Net Change in Fund Balances</b>	<b>105,029</b>	<b>258,722</b>	<b>(1,872,463)</b>	<b>146,540</b>	<b>-</b>	<b>10,838</b>	<b>204,186</b>	<b>496,872</b>	<b>-</b>
<b>Fund Balance</b>	<b>10,818,452</b>	<b>11,461,788</b>	<b>9,589,325</b>	<b>774,912</b>	<b>-</b>	<b>10,838</b>	<b>204,186</b>	<b>496,872</b>	<b>-</b>

**2022-2023 PRELIMINARY MAY BUDGET  
LINCOLN COUNTY SCHOOL DISTRICT NO. 2  
AFTON, WYOMING**

	Capital Improvementst Fund			Major Maintenance		
	Audited 2020-2021	Accrual 2021-2022 Amended	2022-2023 Draft	Audited 2020-2021	Accrual 2021-2022 Amended	2022-2023 Draft
<b>Beginning Fund Balance</b>	\$ 124,008	\$ 124,008	\$ 124,022	\$ 1,666,507	\$ 2,521,680	\$ 2,521,680
Property Taxes						
Taxes						
Interest and Investment earnings				\$ 7,561	\$ 5,500	\$ 1,500
Sources						
Local Sources		\$ 610,000				
County Sources						
State Sources	\$ 366,999	\$ 260,000	\$ 8,199,253	\$ 2,185,800	\$ 2,221,000	\$ 2,390,000
Federal Sources						
Other Sources						
<b>Estimated Total Revenues</b>	<b>\$ 491,007</b>	<b>\$ 994,008</b>	<b>\$ 8,323,275</b>	<b>\$ 2,193,361</b>	<b>\$ 2,226,500</b>	<b>\$ 2,391,500</b>
<b>Instruction:</b>						
Regular Instruction						
Special Instruction						
Vocational Instruction						
Other Instruction						
<b>Total Instruction</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Support Services:</b>						
Pupil Services						
Instructional Staff Services		\$ 260,000				
General Administration Services						
School Administration Services						
Business Services						
Operation & Maintenance				\$ 1,338,188	\$ 2,226,500	\$ 1,890,000
Pupil Transportation Service						
Central Services						
Capital Construction	\$ 1,956,127	\$ 610,000	\$ 9,304,253			
Community Support						
Other Support Services						
<b>Total Support Services</b>	<b>\$ 1,956,127</b>	<b>\$ 870,000</b>	<b>\$ 9,304,253</b>	<b>\$ 1,338,188</b>	<b>\$ 2,226,500</b>	<b>\$ 1,890,000</b>
<b>Business-type Activities</b>						
Food Service						
<b>Total Business-type Activities</b>						
<b>Estimated Total Expenditures</b>	<b>\$ 1,956,127</b>	<b>\$ 870,000</b>	<b>\$ 9,304,253</b>	<b>\$ 1,338,188</b>	<b>\$ 2,226,500</b>	<b>\$ 1,890,000</b>
Due to/Due from Transfers	\$ 1,589,142	\$ -	\$ 1,105,000	\$ -	\$ -	\$ -
<b>Net Change in Fund Balances</b>	<b>124,022</b>	<b>124,008</b>	<b>124,022</b>	<b>2,521,680</b>	<b>2,521,680</b>	<b>3,023,180</b>
<b>Fund Balance</b>	<b>124,022</b>	<b>124,008</b>	<b>124,022</b>	<b>2,521,680</b>	<b>2,521,680</b>	<b>3,023,180</b>
<b>School Activity Funds</b>		<b>2021-2022</b>			<b>2022-2023</b>	
		Expenditure	Revenues		Expenditure	Revenues
Elementary	\$ 48,680.00	\$ 48,680.00		Elementary	\$ 52,500.00	\$ 52,500.00
Secondary	\$ 525,500.00	\$ 525,500.00		Secondary	\$ 535,400.00	\$ 535,400.00