

Lincoln County School District No. 2 Budget Hearing on July 7, 2021 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 (307) 885-7142

**2021-2022 PRELIMINARY MAY BUDGET
LINCOLN COUNTY SCHOOL DISTRICT NO. 2**

	General Fund				Special Revenue Fund				Food Service Fund			
	Audited	Accrual	2020-2021	2021-2022	Audited	Accrual	2020-2021	2021-2022	Audited	Accrual	2021-2022	2021-2022
	2019-2020		Budget	Amended	2019-2020		Budget	Amended	2019-2020		Budget	Amended
Beginning Fund Balance	\$ 11,203,066		\$ 11,203,066	\$ 11,203,066	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ 204,186
Property Taxes												
Taxes	\$ 11,200,633		\$ 10,949,900	\$ 10,949,900								
Interest and Investment earnings	\$ 66,802		\$ 60,000	\$ 60,000								
Sources												
Local Sources	\$ 2,498,871		\$ 2,125,000	\$ 2,125,000					\$ 373,301		\$ 6,500	\$ 9,500
County Sources	\$ 712,663		\$ 710,200	\$ 710,200								
State Sources	\$ 31,755,972		\$ 32,005,972	\$ 32,335,972								
Federal Sources					\$ 1,786,809		\$ 1,802,653	\$ 4,128,116	\$ 586,246		\$ 1,280,000	\$ 1,380,000
Other Sources	\$ -		\$ 305,000	\$ 305,000	\$ 212,486		\$ 210,055	\$ 210,055	\$ 86,185		\$ 4,200	\$ 4,000
Estimated Total Revenues	\$ 46,234,941		\$ 46,156,072	\$ 46,486,072	\$ 1,999,295		\$ 2,012,708	\$ 4,338,171	\$ 1,045,732		\$ 1,415,700	\$ 1,597,686
Instruction:												
Regular Instruction	\$ 18,214,600		\$ 19,051,612	\$ 19,176,612	\$ 840,276		\$ 941,148	\$ 1,364,258				
Special Instruction	\$ 7,779,957		\$ 8,562,369	\$ 8,742,369	\$ 669,883		\$ 731,560	\$ 1,197,848				
Vocational Instruction					\$ 66,116							
Other Instruction												
Total Instruction	\$ 25,994,557		\$ 27,613,981	\$ 27,918,981	\$ 1,576,275		\$ 1,672,708	\$ 2,562,106	\$ -		\$ -	\$ -
Support Services:												
Pupil Services	\$ 3,255,041		\$ 3,824,370	\$ 3,824,370				\$ 48,725				
Instructional Staff Services	\$ 2,327,283		\$ 2,324,547	\$ 2,324,547	\$ 388,429		\$ 340,000	\$ 1,608,480				
General Administration Services			\$ 39,500	\$ 39,500								
School Administration Services	\$ 2,377,375		\$ 2,497,628	\$ 2,497,628				\$ 30,100				
Business Services	\$ 502,389		\$ 454,525	\$ 454,525								
Operation & Maintenance	\$ 4,519,042		\$ 3,807,508	\$ 3,872,508								
Pupil Transportation Service	\$ 4,192,668		\$ 4,514,129	\$ 4,614,129	\$ 34,591			\$ 88,760				
Central Services	\$ 549,404		\$ 549,724	\$ 549,724							110,700	
Capital Construction	\$ -											
Community Support	\$ -		\$ 10,000	\$ 10,000								
Other Support Services												
Total Support Services	\$ 17,723,202		\$ 18,021,931	\$ 18,186,931	\$ 423,020		\$ 340,000	\$ 1,776,065	\$ -		\$ 110,700	\$ -
Business-type Activities												
Food Service	\$ 2,220		\$ 10,000	\$ 10,000					\$ 1,251,435		\$ 1,305,000	\$ 1,305,000
Estimated Total Expenditures	\$ 43,719,979		\$ 45,760,912	\$ 46,230,912	\$ 1,999,295		\$ 2,012,708	\$ 4,338,171	\$ 1,251,435		\$ 1,415,700	\$ 1,305,000
Due to/Due from Transfers	\$ 3,017,770		\$ 125,000	\$ 125,000								
Sale of Assets	\$ 13,738.00											
Net Change in Fund Balances	(489,070)		270,160	130,160	-		-	-	(205,703)		-	496,872
Fund Balance	10,713,996		11,473,226	11,333,226	-		-	-	-		-	496,872

**2020-2021 PRELIMINARY MAY BUDGET
LINCOLN COUNTY SCHOOL DISTRICT NO. 2
AFTON, WYOMING**

	Capital Improvementst Fund				Major Maintenance				ESSER/ARP Funds			
	Audited 2019-2020	Accrual	2020-2021 Budget	2021-2022 Amended	Audited 2019-2020	Accrual	2021-2022 Budget	2021-2022 Amended	Audited 2019-2020	Accrual	2020-2021 Budget	2021-2022 Amended
Beginning Fund Balance			\$ 124,008	\$ 124,008	\$ 158,500		\$ 1,666,507	\$ 2,521,680			\$ -	
Property Taxes												
Taxes												
Interest and Investment earnings	\$	12			\$	6,413	\$ 1,500	\$ 5,500	\$		-	
Sources												
Local Sources				\$ 610,000								
County Sources												
State Sources	\$	123,996	\$ 2,051,530	\$ 260,000	\$	1,679,706	\$ 2,144,000	\$ 2,221,000				
Federal Sources											\$ 2,325,463	
Other Sources												
Estimated Total Revenues	\$	124,008	\$ 2,175,538	\$ 994,008	\$	1,686,119	\$ 2,145,500	\$ 2,226,500			\$ 2,325,463	
Instruction:												
Regular Instruction												
Special Instruction												
Vocational Instruction												
Other Instruction												
Total Instruction	\$	-	\$ -	\$ -	\$	-	\$ -	\$ -			\$ -	
Support Services:												
Pupil Services											\$ 2,325,463	
Instructional Staff Services				\$ 260,000								
General Administration Services												
School Administration Services												
Business Services												
Operation & Maintenance					\$	178,112	\$ 2,145,500	\$ 2,226,500				
Pupil Transportation Service												
Central Services												
Capital Construction	\$	2,931,585	\$ 2,051,530	\$ 610,000								
Community Support												
Other Support Services												
Total Support Services	\$	2,931,585	\$ 2,051,530	\$ 870,000	\$	178,112	\$ 2,145,500	\$ 2,226,500			\$ 2,325,463	
Business-type Activities												
Food Service												
Total Business-type Activities												
Estimated Total Expenditures	\$	2,931,585	\$ 2,051,530	\$ 870,000	\$	178,112	\$ 2,145,500	\$ 2,226,500			\$ 2,325,463	
Due to/Due from Transfers	\$	2,931,585	\$ -	\$ -	\$	-	\$ -	\$ -	\$		-	
Net Change in Fund Balances		124,008	124,008	124,008		1,666,507	1,666,507	2,521,680			-	
Fund Balance		124,008	124,008	124,008		1,666,507	1,666,507	2,521,680			-	
School Activity Funds		2020-2021					2021-2022					
		Revenues	Expenditure				Expenditure	Revenues				
Elementary	\$	45,400	\$ 49,700		Elementary	\$	48,680.00	\$ 48,680.00				
Secondary	\$	510,500	\$ 425,000		Secondary	\$	525,500.00	\$ 525,500.00				