

Lincoln County School District No. 2 Budget Hearing on July 12, 2023 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

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

	General Fund				Special Revenue Fund				Food Service Fund						
	Audited	Accrual	2022-2023	2022-2023	Audited	Accrual	2022-2023	2022-2023	Audited	Accrual	2022-2023	2022-2023			
	2021-2022		Adopted	Amended	2021-2022		Adopted	Amended	2021-2022		Adopted	Amended			
Beginning Fund Balance	\$	10,818,452	\$	15,987,188	\$	774,912	\$	-	\$	200,773	\$	625,184	\$	771,193	
Property Taxes															
Taxes	\$	11,669,029	\$	11,895,000	\$		\$	15,489,815							
Interest and Investment earnings	\$	36,837	\$	41,000	\$		\$	125,000							
Sources															
Local Sources	\$	2,832,022	\$	2,050,623	\$		\$	2,659,230	\$	-	\$	460,080	\$	529,032	
County Sources	\$	764,565	\$	718,550	\$		\$	750,000							
State Sources	\$	33,055,457	\$	31,605,369	\$		\$	29,446,497							
Federal Sources					\$	3,416,366	\$	7,202,653	\$	1,702,591	\$	545,000	\$	490,250	
Other Sources	\$	-	\$	305,000	\$	1,187,153	\$	205,410	\$	44,480	\$	28,000	\$	15,000	
Estimated Total Revenues	\$	48,357,910	\$	46,615,542	\$	4,603,519	\$	7,408,063	\$	1,747,071	\$	1,658,264	\$	1,805,475	
Instruction:															
Regular Instruction	\$	18,518,504	\$	19,511,818	\$	1,952,381	\$	2,019,302	\$		\$	2,089,261			
Special Instruction	\$	7,143,508	\$	8,576,500	\$	1,516,314	\$	1,736,087	\$		\$	1,912,249			
Vocational Instruction					\$	38,431		\$	81,000						
Other Instruction															
Total Instruction	\$	25,662,012	\$	28,088,318	\$	3,507,126	\$	3,755,389	\$	-	\$	-	\$	-	
Support Services:															
Pupil Services	\$	3,860,663	\$	3,887,008	\$	206	\$	140,126	\$		\$	140,126			
Instructional Staff Services	\$	2,069,326	\$	2,423,403	\$	865,587	\$	1,013,915	\$		\$	1,068,452			
General Administration Services			\$	41,180	\$			\$	43,121						
School Administration Services	\$	2,277,834	\$	2,765,609	\$	6,620	\$	121,680	\$		\$	121,680			
Business Services	\$	438,725	\$	473,854	\$		\$	19,378	\$		\$	19,378			
Operation & Maintenance	\$	3,905,897	\$	3,969,430	\$		\$	291,331	\$		\$	328,474			
Pupil Transportation Service	\$	4,032,003	\$	4,456,100	\$	106,902	\$	203,304	\$		\$	215,490			
Central Services	\$	568,478	\$	573,102	\$		\$	15,388				125,000		35,000	
Capital Construction	\$	-													
Community Support	\$	1,308	\$	10,000	\$			\$	10,000						
Other Support Services															
Total Support Services	\$	17,154,234	\$	18,599,687	\$	979,315	\$	1,805,122	\$	-	\$	125,000	\$	35,000	
Business-type Activities															
Food Service	\$	-	\$	10,000	\$			\$	10,000	\$	1,322,660	\$	1,262,266	\$	1,340,000
Estimated Total Expenditures	\$	42,816,246	\$	48,488,005	\$	4,486,441	\$	5,668,245	\$	1,322,660	\$	1,387,266	\$	1,375,000	
Due to/Due from Transfers	\$	436,414	\$	1,800,000	\$		\$	107,734	\$		\$	104,581		750,000	
Sale of Assets	\$	63,486													
Net Change in Fund Balances		5,168,736		(1,872,463)		117,078		1,632,084		424,411		270,998		451,668	
Fund Balance		15,987,188		14,114,725		891,990		1,632,084		625,184		270,998		451,668	

**2023-2024 PRELIMINARY MAY BUDGET
LINCOLN COUNTY SCHOOL DISTRICT NO. 2
AFTON, WYOMING**

	Capital Improvementst Fund				Major Maintenance				School Activities Funds			
	Audited 2021-2022	Accrual	2022-2023 Adopted	2022-2023 Amended	Audited 2021-2022	Accrual	2022-2023 Adopted	2022-2023 Amended	Audited 2021-2022	Accrual	2022-2023 Adopted	2022-2023 Amended
Beginning Fund Balance	\$	124,022	\$	124,022	\$	2,521,680	\$	2,529,312	\$	774,912	\$	891,071
Property Taxes												
Taxes												
Interest and Investment earnings	\$	13		\$	5,462		1,500	\$	20,500			
Sources												
Local Sources									\$	903,340	\$	875,990
County Sources												
State Sources	\$	753,365	\$	8,199,253	\$	2,221,348	\$	2,390,000	\$			
Federal Sources												
Due to/Due from Transfers				\$								
				1,500,000								
Estimated Total Revenues	\$	877,400	\$	8,323,275	\$	2,226,810	\$	2,391,500	\$	903,340	\$	875,990
Instruction:												
Regular Instruction												
Special Instruction												
Vocational Instruction												
Other Instruction												
Total Instruction	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Support Services:												
Pupil Services									\$	786,313	\$	1,175,800
Instructional Staff Services												
General Administration Services												
School Administration Services												
Business Services												
Operation & Maintenance					\$	2,219,178	\$	1,890,000	\$			
Pupil Transportation Service												
Central Services												
Capital Construction	\$	1,826,283	\$	9,304,253								
Community Support				\$								
Other Support Services				6,623,000								
Total Support Services	\$	1,826,283	\$	9,304,253	\$	2,219,178	\$	1,890,000	\$	786,313	\$	1,175,800
Business-type Activities												
Food Service												
Total Business-type Activities												
Estimated Total Expenditures	\$	1,826,283	\$	9,304,253	\$	2,219,178	\$	1,890,000	\$	786,313	\$	1,175,800
Due to/Due from Transfers	\$	824,861	\$	1,105,000	\$	-	\$	-	\$	-	\$	-
Net Change in Fund Balances		124,022		124,022		2,529,312		3,030,812		891,939		873,415
Fund Balance		124,022		124,022		2,529,312		3,030,812		891,939		873,415
				-				2,549,812				(299,810)
				-				2,549,812				591,261