

Lincoln County School District No. 2 Budget Amendment Hearing on June 12, 2024 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

**2023-2024 JUNE AMENDED BUDGET  
LINCOLN COUNTY SCHOOL DISTRICT NO. 2**

	General Fund				Special Revenue Fund				Food Service Fund			
	Audited 2021-2022	Accrual	2023-2024 Budget	2023-2024 Amended	Audited 2021-2022	Accrual	2022-2023 Budget	2023-2024 Amended	Audited 2022-2023	Accrual	2023-2024 Budget	2023-2024 Amended
<b>Beginning Fund Balance</b>	<b>\$ 10,818,452</b>		<b>\$ 15,987,188</b>	<b>\$ 15,987,188</b>	<b>\$ 774,912</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 771,193</b>		<b>\$ 877,266</b>	<b>\$ 1,087,285</b>
Property Taxes												
Taxes	\$ 11,669,029		\$ 15,674,933	\$ 17,628,323								
Interest and Investment earnings	\$ 36,837		\$ 225,000	\$ 265,000								
Sources												
Local Sources	\$ 2,832,022		\$ 2,050,623	\$ 2,351,419					\$ 575,670		\$ 565,000	\$ 535,246
County Sources	\$ 764,565		\$ 718,550	\$ 826,115								
State Sources	\$ 33,055,457		\$ 29,878,642	\$ 27,937,621								
Federal Sources					\$ 3,416,366		\$ 6,002,653	\$ 3,982,649	\$ 587,977		\$ 555,000	\$ 549,683
Other Sources	\$ -		\$ 305,000	\$ 345,000	\$ 1,187,153		\$ 250,650	\$ 365,075			\$ 15,000	\$ 12,000
<b>Estimated Total Revenues</b>	<b>\$ 48,357,910</b>		<b>\$ 48,852,748</b>	<b>\$ 49,353,478</b>	<b>\$ 4,603,519</b>		<b>\$ 6,253,303</b>	<b>\$ 4,347,724</b>	<b>\$ 1,163,647</b>		<b>\$ 1,135,000</b>	<b>\$ 1,096,929</b>
<b>Instruction:</b>												
Regular Instruction	\$ 18,518,504		\$ 20,575,606	\$ 21,310,081	\$ 1,952,381		\$ 1,137,768	\$ 791,055				
Special Instruction	\$ 7,143,508		\$ 9,078,241	\$ 9,421,143	\$ 1,516,314		\$ 1,253,875	\$ 871,779				
Vocational Instruction					\$ 38,431							
Other Instruction												
<b>Total Instruction</b>	<b>\$ 25,662,012</b>		<b>\$ 29,653,847</b>	<b>\$ 30,731,224</b>	<b>\$ 3,507,126</b>		<b>\$ 2,391,643</b>	<b>\$ 1,662,834</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>
<b>Support Services:</b>												
Pupil Services	\$ 3,860,663		\$ 4,025,554	\$ 4,113,119	\$ 206		\$ 131,025	\$ 91,097				
Instructional Staff Services	\$ 2,069,326		\$ 2,466,693	\$ 2,529,482	\$ 865,587		\$ 3,636,924	\$ 2,528,637				
General Administration Services			\$ 41,180	\$ 41,180								
School Administration Services	\$ 2,277,834		\$ 2,713,438	\$ 2,797,324	\$ 6,620		\$ 18,462	\$ 12,836				
Business Services	\$ 438,725		\$ 534,693	\$ 547,611								
Operation & Maintenance	\$ 3,905,897		\$ 4,922,355	\$ 5,051,813								
Pupil Transportation Service	\$ 4,032,003		\$ 4,485,986	\$ 4,591,006	\$ 106,902		\$ 75,249	\$ 52,320				
Central Services	\$ 568,478		\$ 586,914	\$ 598,169								
Capital Construction	\$ -											
Community Support	\$ 1,308		\$ 11,500	\$ 11,500								
Other Support Services												
<b>Total Support Services</b>	<b>\$ 17,154,234</b>		<b>\$ 19,788,313</b>	<b>\$ 20,281,204</b>	<b>\$ 979,315</b>		<b>\$ 3,861,660</b>	<b>\$ 2,684,890</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>
<b>Business-type Activities</b>												
Food Service	\$ -		\$ 10,000	\$ 41,423					\$ 847,555		\$ 1,135,000	\$ 1,384,500
<b>Estimated Total Expenditures</b>	<b>\$ 42,816,246</b>		<b>\$ 48,852,748</b>	<b>\$ 49,353,478</b>	<b>\$ 4,486,441</b>		<b>\$ 6,253,303</b>	<b>\$ 4,347,724</b>	<b>\$ 847,555</b>		<b>\$ 1,135,000</b>	<b>\$ 1,384,500</b>
Due to/Due from Transfers	\$ 436,414		\$ (589,412)	\$ 1,658,950								
Sale of Assets	\$ 63,486											
<b>Net Change in Fund Balances</b>	<b>\$ 5,168,736</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 117,078</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,087,285</b>		<b>\$ 877,266</b>	<b>\$ 799,714</b>
<b>Fund Balance</b>	<b>\$ 15,987,188</b>		<b>\$ 15,987,188</b>	<b>\$ 15,987,188</b>	<b>\$ 891,990</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,087,285</b>		<b>\$ 877,266</b>	<b>\$ 799,714</b>

**2023-2024 JUNE AMENDED BUDGET  
LINCOLN COUNTY SCHOOL DISTRICT NO. 2  
AFTON, WYOMING**

	Capital Improvements Fund				Major Maintenance				School Activities Funds									
	Audited 2022-2023	Accrual 2022-2023	2023-2024 Budget	2023-2024 Amended	Audited 2021-2022	Accrual 2021-2022	2022-2023 Adopted	2023-2024 Preliminary	Audited 2021-2022	Accrual 2021-2022	2022-2023 Adopted	2023-2024 Preliminary						
Beginning Fund Balance	\$	(512,469)	\$	124,022	\$	2,521,680	\$	2,529,312	\$	3,030,812	\$	774,912	\$	891,939	\$	891,939		
Property Taxes																		
Taxes																		
Interest and Investment earnings	\$	708			\$	5,462	\$	1,500	\$	11,200								
Sources																		
Local Sources									\$	903,340	\$	825,692	\$	855,600				
County Sources																		
State Sources	\$	5,411,528	\$	4,750,000	\$	3,068,228	\$	2,221,348	\$	2,390,000	\$	2,650,000						
Federal Sources																		
Other Sources																		
Estimated Total Revenues	\$	4,899,767	\$	4,874,022	\$	3,192,250	\$	2,226,810	\$	2,391,500	\$	2,661,200	\$	903,340	\$	825,692	\$	855,600
Instruction:																		
Regular Instruction																		
Special Instruction																		
Vocational Instruction																		
Other Instruction																		
Total Instruction	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Support Services:																		
Pupil Services									\$	786,313	\$	825,692	\$	825,962				
Instructional Staff Services																		
General Administration Services																		
School Administration Services																		
Business Services																		
Operation & Maintenance					\$	2,219,178	\$	1,890,000	\$	3,258,500								
Pupil Transportation Service																		
Central Services																		
Capital Construction	\$	5,920,782	\$	6,250,000	\$	4,442,250												
Community Support																		
Other Support Services																		
Total Support Services	\$	5,920,782	\$	6,250,000	\$	4,442,250	\$	2,219,178	\$	1,890,000	\$	3,258,500	\$	786,313	\$	825,692	\$	825,962
Business-type Activities																		
Food Service																		
Total Business-type Activities																		
Estimated Total Expenditures	\$	5,920,782	\$	6,250,000	\$	4,442,250	\$	2,219,178	\$	1,890,000	\$	3,258,500	\$	786,313	\$	825,692	\$	825,962
Due to/Due from Transfers	\$	1,021,015	\$	1,500,000	\$	1,250,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Net Change in Fund Balances		-		124,022		-		2,529,312		3,030,812		(597,300)		891,939		891,939		921,577
Fund Balance		-		124,022		-		2,529,312		3,030,812		(597,300)		891,939		891,939		921,577