

Sheridan County School District No. 2 Fiscal Year 25-26 Budget Overview

Our \$72,500,944.14 million budget supports 15 diverse funds across the district. The fiscal year begins July 1, 2025 and ends June 30, 2026.

SCSD2 maintains a fiscally conservative approach, prioritizing responsible budgeting and long-term financial stability. The District is committed to operational efficiency, ensuring resources are strategically allocated to maximize value. Every dollar spent is focused on supporting student achievement and measurable educational outcomes.



by **Brandon Finney**



Executive Summary: FY 25-26 Budget Highlights

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| <div>Healthcare Transition</div> <div>Changed health insurance providers from Blue Cross Blue Shield to Cigna, optimizing coverage while maintaining fiscal responsibility</div> | |
| <div>Staff Compensation</div> <div>Increased pay for all staff, with full funding for lane changes and step increases to retain quality educators</div> | |
| <div>Sustainable Nutrition</div> <div>Entered second year of providing schools with healthy greens from SCSD2's own greenhouse and continued using local beef, both enhancing nutrition while reducing food service costs</div> | |
| <div>Educational Innovation</div> <div>Increased opportunities provided for CTE programming, including aligning with current industry standards and needs, coupled with more career exposure, exploration, and experience for students</div> | |
| <div>Federal Funding Uncertainty</div> <div>The availability of certain federal funds for the upcoming school year is currently pending and subject to change. Recent directives from the current administration may impact the allocation and distribution of these funds.</div> | |

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| <div>SCSD2'S \$72.5M budget continues to prioritize student achievement and educational outcomes.</div> <div>ACCOLADES</div> <div>Compass Center for Families <i>Light of Hope Champion of Children</i> Recipient 2025</div> <div><i>Niche.com</i> #1 Best School District in Wyoming 2025</div> <div><i>Niche.com</i> #1 Best Elementary School in Wyoming - Sagebrush Elementary 2025 (5 years running)</div> <div><i>US News & World Report</i> Best High Schools - Sheridan High School 2024</div> <div><i>We the People</i> Wyoming State Champions 2025</div> <div>5 National Merit Semi-finalists</div> <div>Football, Boys Indoor Track, and Boys Outdoor Track State Championships 2024-2025</div> <div>SkillsUSA, 2nd place at Nationals in Cabinetry - Brody Leerssen 2025</div> |
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SCSD2 Budget Process

The development of SCSD2’s budget is a collaborative effort. Multiple steps are taken to gather feedback from trustees and multiple stakeholders.

| STEP | DATE(S) |
|---------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| Step #1: Legislative review and approval of state budget | January 14, 2025 - March 6, 2025 |
| Step #2: Governor signs state appropriations bills | March 6, 2025 |
| Step #3: Wyoming Department of Education (WDE) amends funding model | March 3, 2025 - March 31, 2025 |
| Step #4: Finance team presents legislative funding model to Superintendent where potential budget options with fiscal impact are discussed. | February 17, 2025 - March 7, 2025 |
| Step #5: SCSD2 Finance Team meets individually with each director and principal | March 3, 2025 - March 12, 2025 |
| Step #6: Conceptual budget presented to the Budget Finance Committee | March 13, 2025 |
| Step #7: Preliminary budget presented to School Board, community, and posted on the SCSD2 website (Board Retreat) | March 28, 2025 |
| Step #8: Preliminary budget discussed with the Superintendent Cabinet and the Sheridan County Education Association Leadership Team | April 2025 |
| Step #9: Certified employee contracts issued | April 15, 2025 |
| Step #10: Federal allocations received (timing varies) | July 2025 - December 2025 |
| Step #11: Revised preliminary budget presented to the Budget Finance Committee | June 26, 2025 |
| Step #12:: Final budget developed (refinement and detail) | June 2025 - July 11, 2025 |
| Step #13: Budget advertised in local paper (public notice) | June 28, 2025 |
| Step #14: Prior fiscal year's books closed out | July 10, 2025 - July 11, 2025 |
| Step #15: Budget presented to School Board and community (public hearing) | July 14, 2025 |
| Step #16: School Board budget formal adoption | July 14, 2025 |
| Step #17: Final funding model submitted to WDE | March 30, 2026 |

General Fund 01

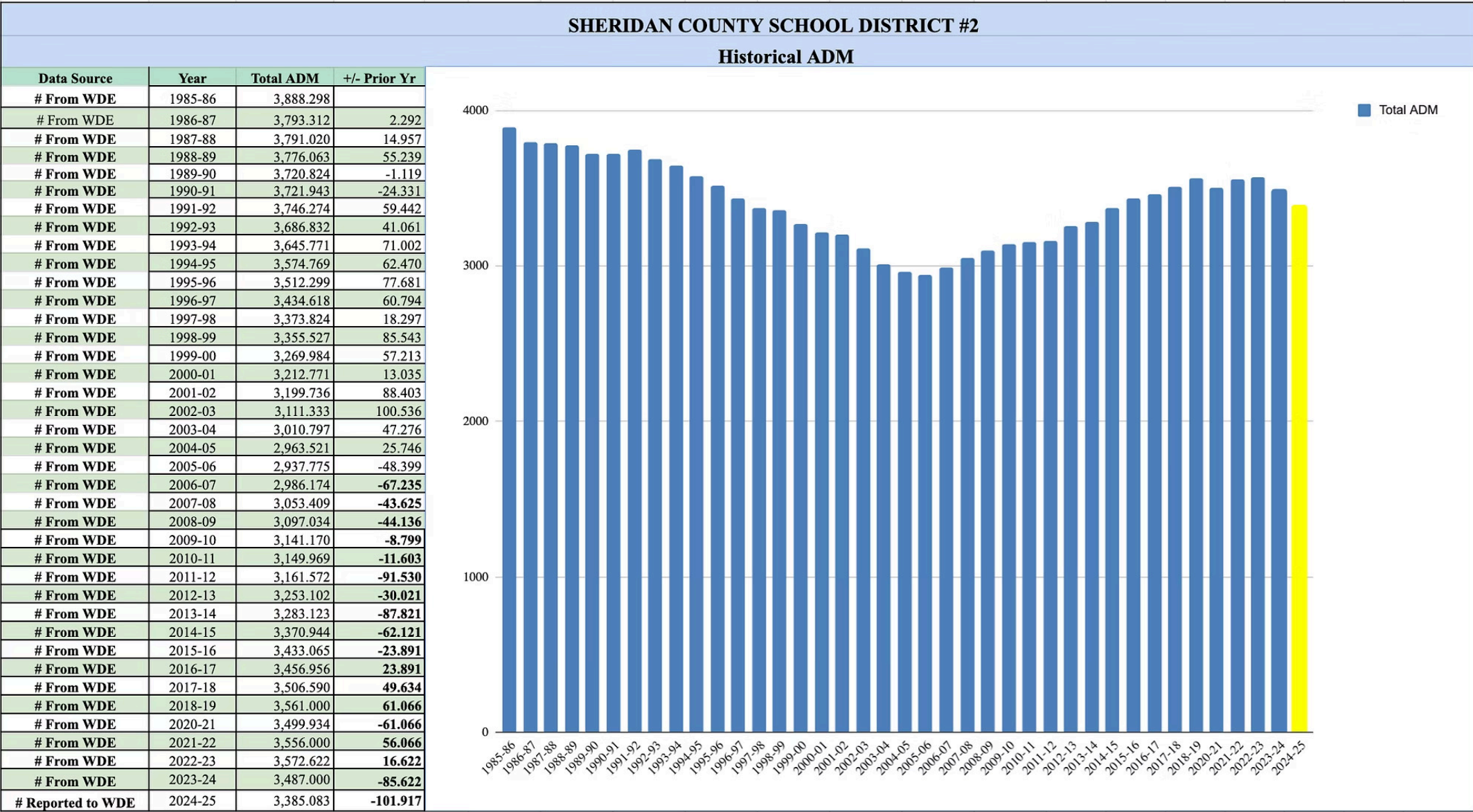
The General Fund is SCSD2's largest funding source for FY 2026 totaling \$57,254,452.00.

The vast majority of SCSD2's operations are sustained by the General Fund, the primary financial engine for the district.

SCSD2 receives two revenue sources that compose the foundation guarantee, one of which is from the State of Wyoming and the other is through the county assessor's office, primarily from property taxes.



AVERAGE DAILY MEMBERSHIP (ADM)



GENERAL FUND

| SHERIDAN COUNTY SCHOOL DISTRICT # 2 | | | | |
|-------------------------------------|----------------------------------|-------------------------------|--------------------------------------------|-------------------------------|
| ANNUAL BUDGET - GENERAL FUND | | | | |
| REVENUE | | | | |
| Code | Description | Fiscal Year - 24-25 Budget | Fiscal Year - 24-25 Actual Revenue | Fiscal Year - 25-26 Budget |
| 81510 | Interest Income | \$463,614.84 | \$818,949.46 | \$515,746.93 |
| 81000 | Local Sources | \$18,652,315.00 | \$17,056,343.67 | \$19,287,076.82 |
| 82000 | County Sources | \$4,475,168.00 | \$4,360,447.24 | \$4,651,589.12 |
| 83000 | State Sources | \$30,468,983.00 | \$33,973,444.27 | \$32,603,095.60 |
| TOTAL REVENUE | | \$54,060,080.84 | \$56,209,184.64 | \$57,057,508.47 |
| EXPENDITURES | | | | |
| Code | Description | Fiscal Year - 24-25 Budget | Fiscal Year - 24-25 Actual Expenditures | Fiscal Year - 25-26 Budget |
| 1000 | Instructional | \$34,890,530.00 | \$33,618,588.30 | \$36,257,226.00 |
| 2000 | Instructional Support | \$5,711,093.73 | \$5,001,540.00 | \$6,189,314.00 |
| 3000 | General Support | \$14,164,368.27 | \$14,164,368.27 | \$14,532,912.00 |
| 5100 | Site Acquisition Services | \$0.00 | | \$0.00 |
| 6200 | Transfers-Food Service | \$275,000.00 | \$275,000.00 | \$275,000.00 |
| 6200 | Special Reserves -W.S. 21-13-504 | \$0.00 | | \$0.00 |
| TOTAL EXPENDITURES | | \$55,040,992.00 | \$53,059,496.57 | \$57,254,452.00 |
| NET POSITION | | -\$980,911.16 | \$3,149,688.07 | -\$196,943.53 |

GENERAL FUND - BUDGETARY FOOTNOTES

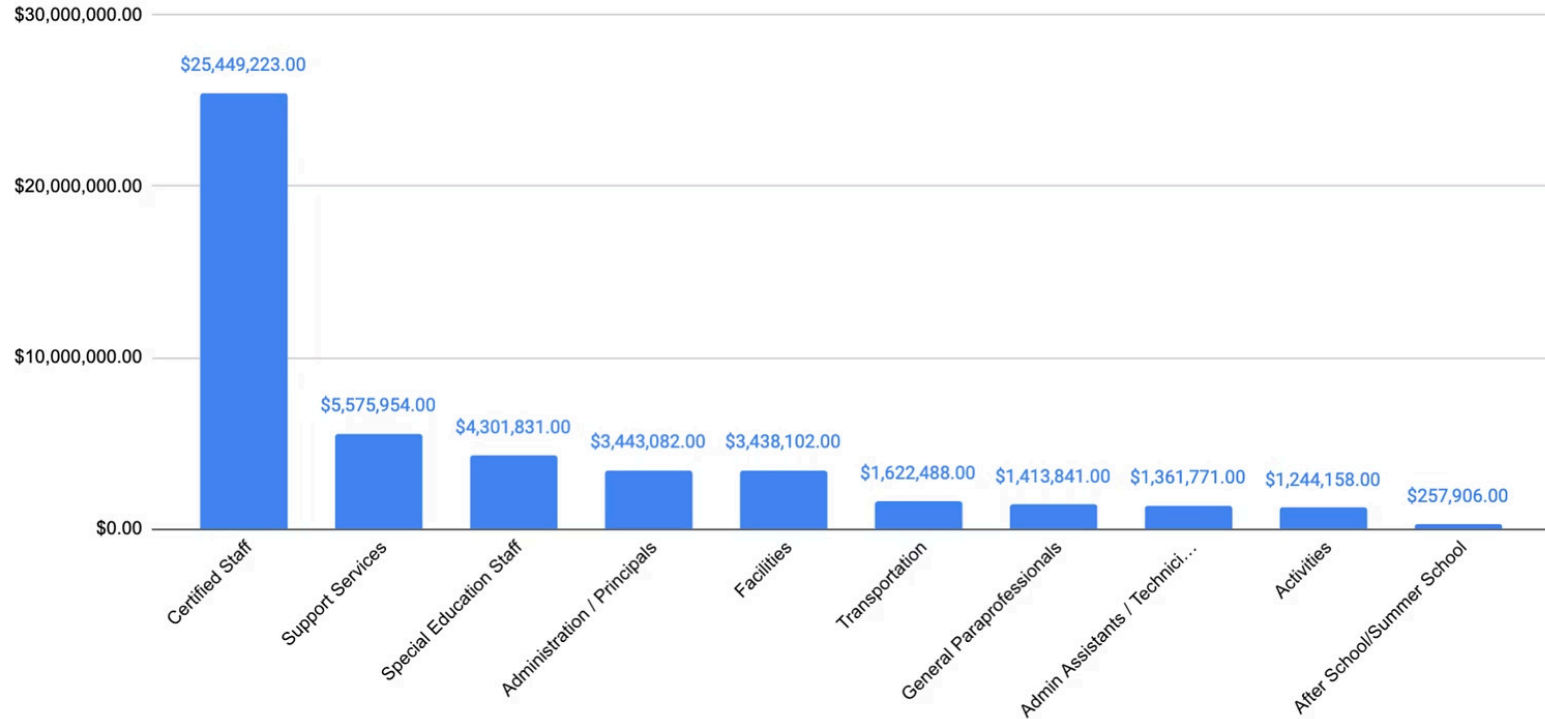
- 2025 Legislative session passed HB0018 which categorically funds CTE supplies through Fund 02

GENERAL FUND

ALLOCATION OF HUMAN RESOURCE EXPENSE - \$48,108,356

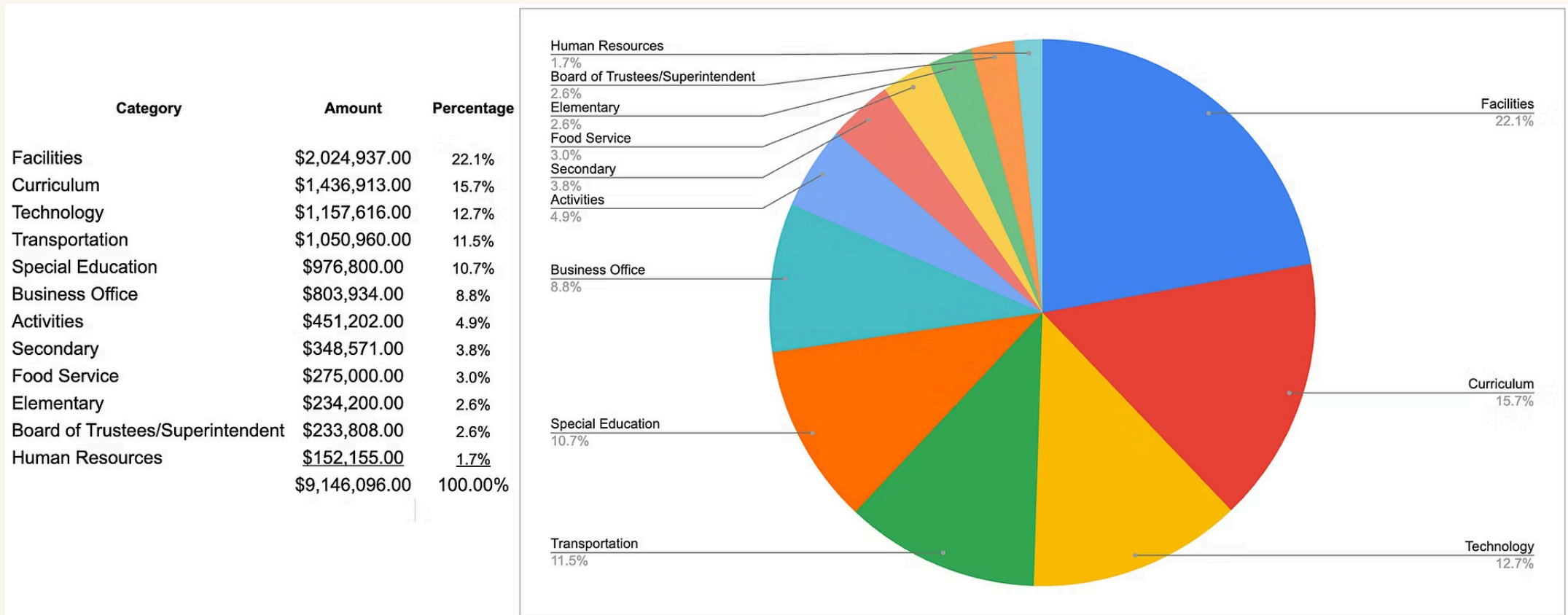
84% OF THE GENERAL FUND BUDGET

| FISCAL | 2026 |
|--------------------------------|------------|
| CATEGORY | PERCENTAGE |
| Certified Staff | 52.90% |
| Support Services | 11.59% |
| Special Education Staff | 8.94% |
| Administration / Principals | 7.16% |
| Facilities | 7.15% |
| Transportation | 3.37% |
| General Paraprofessionals | 2.94% |
| Admin Assistants / Technicians | 2.83% |
| Activities | 2.59% |
| After School/Summer School | 0.54% |
| TOTAL | 100.00% |



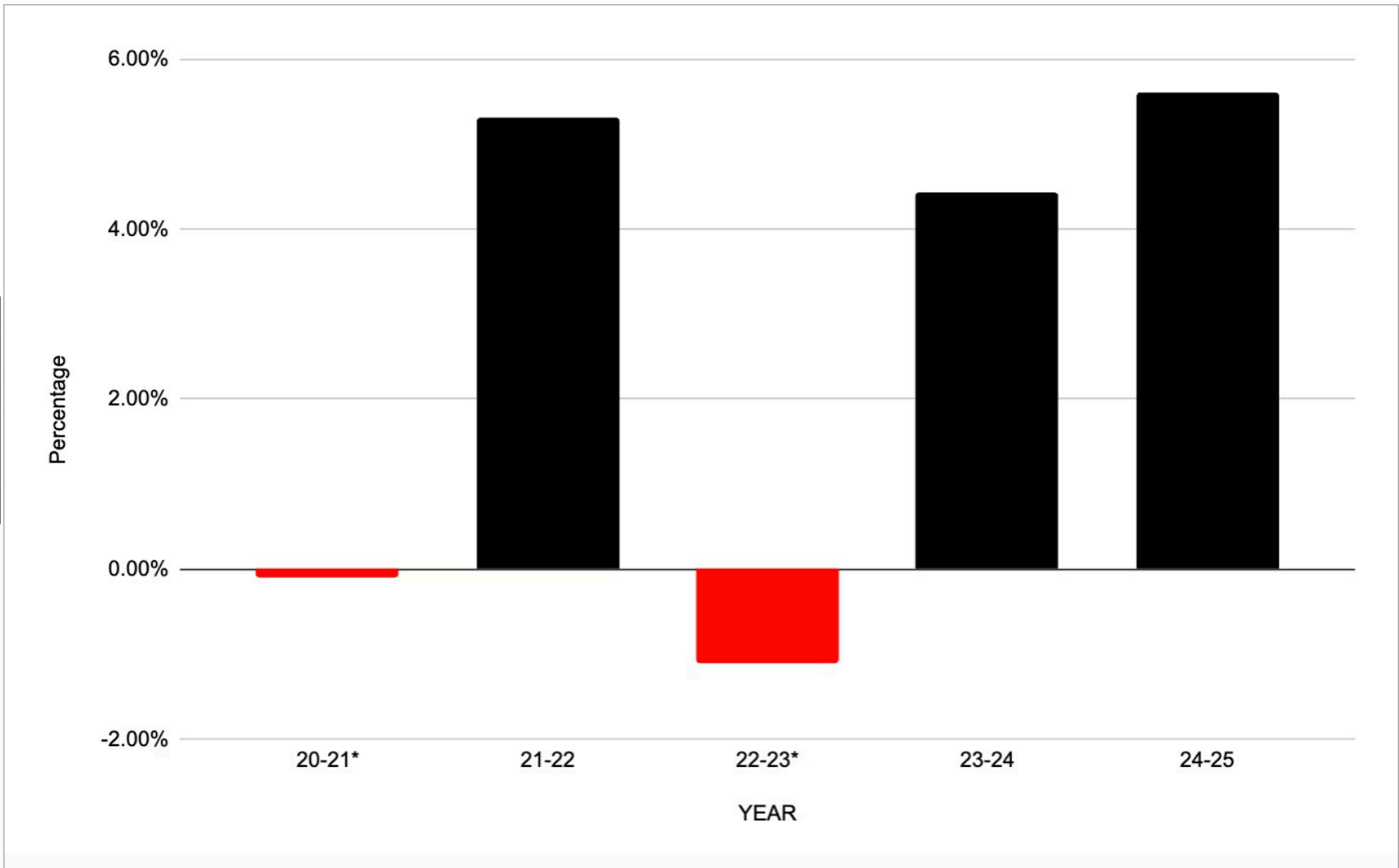
GENERAL FUND

ALLOCATION OF OPERATION EXPENDITURES



HISTORICAL NET POSITION

| YEAR | Percentage |
|--------|------------|
| 20-21* | -0.10% |
| 21-22 | 5.32% |
| 22-23* | -1.10% |
| 23-24 | 4.44% |
| 24-25 | 5.60% |



*Footnotes

1. FY20-21 SCSD2 transferred \$3,198,337.00 to depreciation reserves to cover the cost of future computers & equipment
2. FY22-23 local revenues were over estimated by WDE. The district school foundation payment was shorted by \$3,877,028.93. These funds were received in FY24. Also, the legislature did not provide an External Cost Adjustment (ECA) for this fiscal year.



Narrowing Net Position

The district has experienced progressively tighter financial constraints over the past five fiscal years as a result of declining ADM and fluctuations in federal funds.



Fiscal Discipline

It's imperative to implement budget adjustments to ensure SCSD2's commitment to financial sustainability and responsible stewardship.

General Fund - Unfunded Expenses

To ensure the funding model remains current, the legislature is statutory obligated to conduct a recalibration study of the education resource block grant model as required by W.S. 21-13-309(t). This study determines if modifications are necessary to maintain a cost-based model in light of changing conditions.

- **Historical recalibration efforts:** Per statute, recalibration occurs every 5 years: 2010, 2015, 2017, 2020, 2025



Items not funded in the model, but prioritized by SCSD2, include but are not limited to the following:

1 Staff Compensation

Competitive salary and regional cost adjustments

2 Equipment to Enhance Student Learning

Student technology and career and technical education

3 Mental Health & Safe Schools

School resource officers, elementary counselors, and graduation coaches

- Elementary counselors -\$475,433
- CTE grades 6-8 -\$396,346
- EL Support -\$348,221
- Graduation coaches -\$165,120
- School nutrition programs -\$275,000
- School resource officer -\$75,000
- Parent liaisons -\$52,500
- Student devices at 1:1 -\$239,190
- General liability insurance -\$699,606
- Required fiscal auditing -\$50,000

TOTAL UNFUNDED: -\$2,776,416



State & Federal Fund 02

State & Federal Grants

SCSD2 manages 15 state & federal grants totaling \$6,369,468.86



- Primary revenue comes from state & federal education programs.
- Federal funds often require maintenance of effort and contain supplement not supplant requirements.

Targeted Programs

Supports supplemental instruction and professional development



- Intervention programs
- At-risk student support services
- Professional development for educators
- Additional funds to support disadvantaged students

Compliance

Strict adherence to state & federal guidelines and reporting



- Regular program evaluation
- Data collection requirements
- Annual reporting to federal and state agencies
- Subject to blitz audits

FEDERAL AND STATE GRANT FUNDS

Disclaimer Regarding Federal Funding Availability

Please be advised that the availability of certain federal funds (Title IIA, Title IV-A, & 21CCLC) for the upcoming school year is currently pending and subject to change. Recent directives from the current administration may impact the allocation and distribution of these funds.

While we are diligently monitoring all updates and preparing for various scenarios, the final amounts and specific programs supported by federal funding cannot be guaranteed at this time. Our planning and budgetary decisions will be adjusted as official information becomes available.

SCSD2 is budgeting based on the following 15 grants that we have previously received:

| Grants | Grants |
|-------------------|---------------------------------------------|
| Title IA | Title I School Improvement 1003A |
| Title IIA* | McKinney Vento Homeless |
| Title IV-A* | Stronger Connections |
| Title ID | 21st Century (21CCLC)* |
| Perkins | State Legislative CTE |
| IDEA - Part B 611 | State Legislative Mental Health |
| IDEA - PART B 619 | State Legislative - Categorical CTE Funding |
| | Specialty Crops |

Footnote: ***Grant Award Notification (GAN):** This is the official document issued by an awarding agency (U.S. Department of Education) to a successful applicant. It serves as the formal notification that their grant proposal has been approved and that they will receive funding. SCSD2 has yet to receive GAN for these grants in the estimated amount of \$778,602.11.

FEDERAL FUND

| SHERIDAN COUNTY SCHOOL DISTRICT # 2 | | | | |
|------------------------------------------------|---------------------------------------------------------------------------|-------------------------------|--------------------------------------------|-------------------------------|
| ANNUAL BUDGET - GRANT FUND - "SPECIAL REVENUE" | | | | |
| REVENUE | | | | |
| Code | Description | Fiscal Year - 24-25 Budget | Fiscal Year - 24-25 Actual Revenue | Fiscal Year - 25-26 Budget |
| 81510 | Interest | \$43,146.65 | \$0.00 | \$0.00 |
| 81000 | Local Sources | \$70,000.00 | \$200,000.00 | \$200,000.00 |
| 83000 | State Sources | \$64,000.00 | \$60,000.00 | \$446,935.00 |
| 84000 | Federal Sources | \$6,568,193.99 | \$4,435,749.91 | \$5,913,000.61 |
| TOTAL REVENUE | | \$6,745,340.64 | \$4,695,749.91 | \$6,559,935.61 |
| EXPENDITURES | | | | |
| Code | Description | Fiscal Year - 24-25 Budget | Fiscal Year - 24-25 Actual Expenditures | Fiscal Year - 25-26 Budget |
| 1000 | Instructional | \$4,238,641.20 | \$3,533,791.42 | \$4,699,065.80 |
| 2000 | Instructional Support | \$2,022,204.04 | \$1,003,356.05 | \$1,493,965.09 |
| 3000 | General Support (Maintenance, Technology, Transportation, Administration) | \$403,093.57 | \$96,524.65 | \$137,091.90 |
| 4300 | Parent Involvement / Community Support | \$38,255.18 | \$48,087.08 | \$29,812.82 |
| TOTAL EXPENDITURES | | \$6,702,193.99 | \$4,681,759.20 | \$6,359,935.61 |
| NET POSITION | | \$43,146.65 | \$13,990.71 | \$200,000.00 |

| SHERIDAN COUNTY SCHOOL DISTRICT # 2 | | | | |
|--------------------------------------------------------------------|---------------------------------------------------|-------------------------------|--------------------------------------------|-------------------------------|
| ANNUAL BUDGET - ESSER FUNDING - ESSER I / ESSER II / ESSER III ARP | | | | |
| REVENUE | | | | |
| Code | Description | Fiscal Year - 24-25 Budget | Fiscal Year - 24-25 Actual Revenue | Fiscal Year - 25-26 Budget |
| 84200 | Federal Grant Funds - Digital Learning | \$0.00 | \$0.00 | \$0.00 |
| 84200 | Federal Grant Funds - ESSER II | \$0.00 | \$0.00 | \$0.00 |
| 84200 | Federal Grant Funds -ESSER III ARP | \$2,841,735.64 | \$3,404,133.02 | \$0.00 |
| 84200 | Federal Grant Funds - ARP McKinney Vento Homeless | \$0.00 | \$20,662.53 | \$0.00 |
| 84200 | Federal Grant Funds - IDEA ARP PART B 611 | \$0.00 | \$0.00 | \$0.00 |
| 84200 | Federal Grant Funds - IDEA ARP PART B 619 | \$0.00 | \$0.00 | \$0.00 |
| TOTAL REVENUE | | \$2,841,735.64 | \$3,424,795.55 | \$0.00 |
| EXPENDITURES | | | | |
| Code | Description | Fiscal Year - 24-25 Budget | Fiscal Year - 24-25 Actual Expenditures | Fiscal Year - 25-26 Budget |
| Various | Federal Grant Funds - Digital Learning | \$0.00 | \$0.00 | \$0.00 |
| Various | Federal Grant Funds - ESSER II | \$0.00 | \$0.00 | \$0.00 |
| Various | Federal Grant Funds - ESSER III ARP | \$725,914.68 | \$725,914.68 | \$0.00 |
| Various | Federal Grant Funds - ARP McKinney Vento Homeless | \$5,511.73 | \$5,511.73 | \$0.00 |
| Various | Federal Grant Funds - IDEA ARP PART B 611 | \$0.00 | \$0.00 | \$0.00 |
| Various | Federal Grant Funds - IDEA ARP PART B 619 | \$0.00 | \$0.00 | \$0.00 |
| TOTAL EXPENDITURES | | \$731,426.41 | \$731,426.41 | \$0.00 |



Capital Construction Fund 03

This fund has a budget of \$1,575,769.82 which are allocated for the following two projects:

- Sheridan High School Dust Collector (*2025 Legislative HEA0075*)
- Two-way communications system (*prior appropriation*)

Capital Construction Funds are appropriated by the legislature and administered through the Wyoming State Construction Department School Facilities Division. The funds are appropriated to address school district capacity, condition and security needs.

The funds support the modernization and expansion of school buildings, ensuring a safe and effective learning environment for students and staff. Projects include: major renovations, upgrades to infrastructure, and the development of new educational spaces.

CAPITAL CONSTRUCTION FUND

| SHERIDAN COUNTY SCHOOL DISTRICT # 2 | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|-------------------------------|--------------------------------------------|-------------------------------|
| ANNUAL BUDGET - CAPITAL CONSTRUCTION | | | | |
| REVENUE | | | | |
| Code | Description | Fiscal Year - 24-25 Budget | Fiscal Year - 24-25 Actual Revenue | Fiscal Year - 25-26 Budget |
| 81590 | Interest | \$0.00 | \$0.00 | \$0.00 |
| 83250 | State Capital Construction Funds | \$66,864.82 | \$100,197.78 | \$1,575,769.82 |
| TOTAL REVENUE | | \$66,864.82 | \$100,197.78 | \$1,575,769.82 |
| EXPENDITURES | | | | |
| Code | Description | Fiscal Year - 24-25 Budget | Fiscal Year - 24-25 Actual Expenditures | Fiscal Year - 25-26 Budget |
| 5000 | Construction | \$100,197.78 | \$100,197.78 | \$1,575,769.82 |
| TOTAL EXPENDITURES | | \$100,197.78 | \$100,197.78 | \$1,575,769.82 |
| NET POSITION | | -\$33,332.96 | \$0.00 | \$0.00 |
| CAPITAL CONSTRUCTION FUND - BUDGETARY FOOTNOTES | | | | |
| <div>- In the 2025 legislative session SCSD2 received an appropriation of \$1,533,831.00 for the dust collector at the high school</div> <div>- SCSD2 security funding balance is \$41,938.82</div> | | | | |

Food Service Fund 05



Funding Sources

This fund has a budget of \$2,283,123.

This fund is primarily supported by federal funds and payments from parents and guardians for meals. These sources ensure the continuous operation and quality of our food service programs.

SCSD2 supplements the food service program \$275,000 per year.



Nutrition & Student Well-being

Our programs focus on providing nutritious meals, ensuring every child has access to healthy food to support their learning and overall well-being throughout the school day.



Program & Partnerships

SCSD2 is a member of the National School Lunch Program and utilizes purchase co-ops to maximize efficiency and provide high-quality, affordable meals to all students.

FOOD SERVICE FUND

| SHERIDAN COUNTY SCHOOL DISTRICT # 2 | | | | |
|--------------------------------------------------|----------------------------|-------------------------------|--------------------------------------------|-------------------------------|
| ANNUAL BUDGET - (FOOD SERVICE) - ENTERPRISE FUND | | | | |
| REVENUE | | | | |
| Code | Description | Fiscal Year - 24-25 Budget | Fiscal Year - 24-25 Actual Revenue | Fiscal Year - 25-26 Budget |
| 05 000 81500 | Interest | \$6,400.00 | \$6,981.98 | \$6,807.18 |
| 05 000 84200 | Federal Reimbursements | \$1,019,129.00 | \$1,079,104.66 | \$1,057,380.68 |
| 05 000 81600 | Paid Lunch Sales | \$900,000.00 | \$760,243.47 | \$943,935.14 |
| 85201 | Transfer from General Fund | \$275,000.00 | \$275,000.00 | \$275,000.00 |
| TOTAL REVENUE | | \$2,200,529.00 | \$2,121,330.11 | \$2,283,123.00 |
| | | | | |
| EXPENDITURES | | | | |
| Code | Description | Fiscal Year - 24-25 Budget | Fiscal Year - 24-25 Actual Expenditures | Fiscal Year - 25-26 Budget |
| 4100 | Food Service | \$2,238,874.85 | \$2,238,874.85 | \$2,283,123.00 |
| TOTAL EXPENDITURES | | \$2,238,874.85 | \$2,238,874.85 | \$2,283,123.00 |
| NET POSITION | | -\$38,345.85 | -\$117,544.74 | \$0.00 |

FOOD SERVICE FUND - BUDGETARY FOOTNOTES

In FY 26 SCSD2 had all elementary schools, Schiffer, and The Wright Place qualify for The Community Eligibility Provision (CEP) program. CEP is a federal option within the National School Lunch Program (NSLP) and School Breakfast Program (SBP) that allows schools and school districts in high-poverty areas to offer meals at no cost to all enrolled students.



Office Suite Fund 06

- 1 SCSD2 purchased this portion of the administration building on July 29, 2022 from Whitney Benefits.
- 2 This fund pertains to the commercial space on the second floor of the District's administration building.
- 3 This space is currently leased by two tenants.
 - Throne Law Office
 - Rocky Mountain Energy Solutions

OFFICE SUITE FUND

| SHERIDAN COUNTY SCHOOL DISTRICT # 2 | | | | |
|-------------------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|
| ANNUAL BUDGET - OFFICE SUITE | | | | |
| REVENUE | | | | |
| Code | Description | Fiscal Year - 24-25 Budget | Fiscal Year - 24-25 Actual Revenue | Fiscal Year - 25-26 Budget |
| 81500 | Interest | \$1,261.13 | \$1,852.72 | \$1,650.69 |
| 81910 | Local Sources | \$48,670.08 | \$44,422.52 | \$57,487.44 |
| TOTAL REVENUE | | \$49,931.21 | \$46,275.24 | \$59,138.13 |
| EXPENDITURES | | | | |
| Code | Description | Fiscal Year - 24-25 Budget | Fiscal Year - 24-25 Actual Expenditures | Fiscal Year - 25-26 Budget |
| 5000 | Property Tax | \$5,000.00 | \$4,468.71 | \$5,000.00 |
| 6000 | Note Payment to First Federal | \$36,420.99 | \$36,420.91 | \$36,420.91 |
| TOTAL EXPENDITURES | | \$41,420.99 | \$40,889.62 | \$41,420.91 |
| NET POSITION | | \$8,510.22 | \$5,385.62 | \$17,717.22 |
| OFFICE SUITE - BUDGETARY FOOTNOTES | | | | |
| - Tenant # 1: \$1,390.62 | | | | |
| - Tenant # 2: \$3,400.00 | | | | |
| Total Monthly Income: \$4,790.62 | | | | |



Memorial Fund 07

Sheridan County School District No. 2 proudly administers five distinct memorial funds, a testament to the enduring spirit of community support and remembrance within Sheridan. These funds are specifically dedicated to providing scholarships to deserving high school students, directly empowering the next generation to pursue their academic and career aspirations.

By carefully managing these memorial contributions, SCSD2 ensures that the legacies of those honored continue to make a tangible difference, transforming educational dreams into reality.

Memorial Fund Accounts

1. Agnes Greisen
2. Fred Chez
3. Joan Curtis
4. Kathryn Ann Skatula
5. Kathy Channel

MEMORIAL FUND

| SHERIDAN COUNTY SCHOOL DISTRICT # 2 | | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|-------------------------------|--------------------------------------------|-------------------------------|
| ANNUAL BUDGET - MEMORIAL FUND | | | | |
| REVENUE | | | | |
| Code | Description | Fiscal Year - 24-25 Budget | Fiscal Year - 24-25 Actual Revenue | Fiscal Year - 25-26 Budget |
| 81500 | Interest & Earnings on Investments | \$3,107.29 | \$0.00 | \$0.00 |
| 81920 | Earnings on Investments - Scholarship Funds | \$30,000.00 | \$54,783.40 | \$35,853.36 |
| TOTAL REVENUE | | \$33,107.29 | \$54,783.40 | \$35,853.36 |
| | | | | |
| EXPENDITURES | | | | |
| Code | Description | Fiscal Year - 24-25 Budget | Fiscal Year - 24-25 Actual Expenditures | Fiscal Year - 25-26 Budget |
| 4300 | Community Support-Scholarships/Awards | \$32,000.00 | \$23,000.00 | \$32,000.00 |
| TOTAL EXPENDITURES | | \$32,000.00 | \$23,000.00 | \$32,000.00 |
| NET POSITION | | \$1,107.29 | \$31,783.40 | \$3,853.36 |
| | | | | |
| MEMORIAL FUND - BUDGETARY FOOTNOTES | | | | |
| <div>- Earnings on investments are dependent on market returns.</div> <div>- Expenditures are variable based on students' progression through college.</div> | | | | |

Miscellaneous Activities Fund 08

The SCSD2 Miscellaneous Activities Fund serves as a centralized account for all fundraising efforts across its elementary schools, Sheridan Junior High, The Wright Place, and John C. Schiffer Collaborative School.

This fund provides crucial financial support for a wide range of extracurricular activities, special projects, and student opportunities that enhance the educational experience beyond the regular curriculum.



MISCELLANEOUS ACTIVITIES FUND

| SHERIDAN COUNTY SCHOOL DISTRICT # 2 | | | | |
|---------------------------------------------------------------------------------------|--------------------------------------------|-------------------------------|--------------------------------------------|-------------------------------|
| ANNUAL BUDGET - MISCELLANEOUS ACTIVITIES | | | | |
| REVENUE | | | | |
| Code | Description | Fiscal Year - 24-25 Budget | Fiscal Year - 24-25 Actual Revenue | Fiscal Year - 25-26 Budget |
| 81500 | Interest | \$9,324.52 | \$20,845.01 | \$17,349.71 |
| 81000 | Local Sources | \$235,000.00 | \$278,215.31 | \$263,993.84 |
| TOTAL REVENUE | | \$244,324.52 | \$299,060.32 | \$281,343.55 |
| EXPENDITURES | | | | |
| Code | Description | Fiscal Year - 24-25 Budget | Fiscal Year - 24-25 Actual Expenditures | Fiscal Year - 25-26 Budget |
| 1400 | Disbursements to and/or for Student Groups | \$147,400.00 | \$147,399.68 | \$160,000.00 |
| 2000 | Instructional Support and Training | \$50,000.00 | \$23,342.47 | \$35,000.00 |
| 3000 | General Support | \$71,793.00 | \$43,584.70 | \$50,000.00 |
| 4000 | Student Support Services | \$40,563.00 | \$4,494.87 | \$10,000.00 |
| TOTAL EXPENDITURES | | \$309,756.00 | \$218,821.72 | \$255,000.00 |
| NET POSITION | | -\$65,431.48 | \$80,238.60 | \$26,343.55 |
| MISCELLANEOUS ACTIVITIES FUND - BUDGETARY FOOTNOTES | | | | |
| - Activity revenue and expenditures are highly dependent upon fundraising activities. | | | | |

High School Activities Fund 18

The SCSD2 High School Activities Fund operates as a dedicated financial resource for student clubs and activities at the high school. Revenue for this fund is generated through various avenues, including fundraising events organized by students and the school, as well as financial contributions from the community.



HIGH SCHOOL ACTIVITIES FUND

| SHERIDAN COUNTY SCHOOL DISTRICT # 2 | | | | |
|-------------------------------------------------|--------------------------------------------|-------------------------------|--------------------------------------------|-------------------------------|
| ANNUAL BUDGET - SHERIDAN HIGH SCHOOL ACTIVITIES | | | | |
| REVENUE | | | | |
| Code | Description | Fiscal Year - 24-25 Budget | Fiscal Year - 24-25 Actual Revenue | Fiscal Year - 25-26 Budget |
| 81500 | Interest | \$18,916.17 | \$21,904.18 | \$17,340.71 |
| 81790 | Local Sources/Received from Student Groups | \$875,000.00 | \$552,712.80 | \$550,000.00 |
| TOTAL REVENUE | | \$893,916.17 | \$574,616.98 | \$567,340.71 |
| | | | | |
| EXPENDITURES | | | | |
| Code | Description | Fiscal Year - 24-25 Budget | Fiscal Year - 24-25 Actual Expenditures | Fiscal Year - 25-26 Budget |
| 1400 | Disbursements to and/or for Student Groups | \$724,140.77 | \$665,935.30 | \$550,000.00 |
| TOTAL EXPENDITURES | | \$724,140.77 | \$665,935.30 | \$550,000.00 |
| NET POSITION | | \$169,775.40 | -\$91,318.32 | \$17,340.71 |
| | | | | |

HIGH SCHOOL ACTIVITIES FUND - BUDGETARY FOOTNOTES

- Activity revenue and expenditures are highly dependent upon fundraising and success in student activities.

MAJOR MAINTENANCE FUND 21

ALLOWABLE EXPENDITURES

"Major maintenance" refers to the repair or replacement of complete or major portions of property systems at irregular intervals.

LEGISLATION

- Enrolled Act No. 97
- Changes funding calculation modifying the current replacement value from 2% to 2.5%
- Additional Funding: \$1,668,851.00

MAJOR MAINTENANCE CONCEPTUAL PROJECTS

MM Project List

| Year | Location | Project | Estimate |
|-------|----------------|----------------------------------------------|-------------|
| 2026 | Administration | HVAC Replacement | \$225,000 |
| 2026 | Bus Barn | Concrete (Replace Asphalt) | \$100,000 |
| 2026 | District Wide | Pavement Management Plan | \$125,000 |
| 2026 | District Wide | Flooring | \$200,000 |
| 2026 | District Wide | Paint | \$175,000 |
| 2026 | District Wide | Various Components | \$300,000 |
| 2026 | Highland Park | Exterior Walls | \$150,000 |
| 2026 | SHS | Exterior Brick Repair | \$200,000 |
| 2025 | SHS | Dust Collector Lighting, Electrical, Heating | \$70,000 |
| 2026 | Staff Housing | Duplex (Roof, Sliding Door, Siding) | \$40,000 |
| 2026 | Woodland Park | Exterior Walls | \$1,500,000 |
| TOTAL | | | \$3,085,000 |

MAJOR MAINTENANCE FUND

| SHERIDAN COUNTY SCHOOL DISTRICT # 2 | | | | |
|-------------------------------------|-----------------------------------|-------------------------------|--------------------------------------------|-------------------------------|
| ANNUAL BUDGET - MAJOR MAINTENANCE | | | | |
| REVENUE | | | | |
| Code | Description | Fiscal Year - 24-25 Budget | Fiscal Year - 24-25 Actual Revenue | Fiscal Year - 25-26 Budget |
| 81520 | Interest | \$145,673.52 | \$99,304.94 | \$91,992.29 |
| 83170 | State Maintenance Allocation | \$2,870,000.00 | \$2,867,076.74 | \$4,538,851.53 |
| TOTAL REVENUE | | \$3,015,673.52 | \$2,966,381.68 | \$4,630,843.82 |
| EXPENDITURES | | | | |
| Code | Description | Fiscal Year - 24-25 Budget | Fiscal Year - 24-25 Actual Expenditures | Fiscal Year - 25-26 Budget |
| 3000 | Building & Facilities Maintenance | \$4,929,783.00 | \$4,902,699.57 | \$3,085,000.00 |
| TOTAL EXPENDITURES | | \$4,929,783.00 | \$4,902,699.57 | \$3,085,000.00 |
| NET POSITION | | -\$1,914,109.48 | -\$1,936,317.89 | \$1,545,843.82 |

Gollings Travel Fund 22



The Gollings Travel Fund 22 operates as an invaluable endowment, specifically designed to empower students and staff of SCSD2 to pursue enriching national travel opportunities. As an endowment, the funds are invested, with only the generated interest income being utilized to support eligible expenses. This sustainable model ensures the fund's longevity, providing ongoing assistance for travel costs such as airfare and hotel accommodations.

Financial Adjustment FY 26:

- Amend the per-pupil allocation from \$300 to \$600.
- Anticipated fiscal impact based on 2025 participants: \$13,600

GOLLINGS TRAVEL FUND

| SHERIDAN COUNTY SCHOOL DISTRICT # 2 | | | | |
|-------------------------------------|-------------|-------------------------------|--------------------------------------------|-------------------------------|
| GOLLINGS TRAVEL | | | | |
| REVENUE | | | | |
| Code | Description | Fiscal Year - 24-25 Budget | Fiscal Year - 24-25 Actual Revenue | Fiscal Year - 25-26 Budget |
| 81510 | Interest | \$78,831.38 | \$68,515.11 | \$68,500.00 |
| TOTAL REVENUE | | \$78,831.38 | \$68,515.11 | \$68,500.00 |
| | | | | |
| EXPENDITURES | | | | |
| Code | Description | Fiscal Year - 24-25 Budget | Fiscal Year - 24-25 Actual Expenditures | Fiscal Year - 25-26 Budget |
| 4300 | Travel | \$12,600.00 | \$12,600.00 | \$27,200.00 |
| TOTAL EXPENDITURES | | \$12,600.00 | \$12,600.00 | \$27,200.00 |
| NET POSITION | | \$66,231.38 | \$55,915.11 | \$41,300.00 |

GOLLINGS TRAVEL - BUDGETARY FOOTNOTES

Amend the per-pupil allocation from \$300 to \$600

Gollings Construction Fund 32



The Gollings Construction Fund 32 is a unique fund established through the sale of the Gollings paintings to Whitney Benefits. This dedicated fund has played a crucial role in supporting and enhancing the performing arts programs at the high school. By utilizing the proceeds from these historical sales, the fund enables improvements to facilities, acquisition of equipment, which provided an overall enrichment of the performing arts curriculum benefiting students.

-The A Wing Performing Arts Renovation included but was not limited to: sound systems, practice rooms, band room, choir/orchestra room, auditorium seats, lighting, acoustics, flooring, storage, audio - visual, etc.

GOLLINGS CONSTRUCTION FUND

| SHERIDAN COUNTY SCHOOL DISTRICT # 2 | | | | |
|-------------------------------------|-------------------------|-------------------------------|--------------------------------------------|-------------------------------|
| GOLLINGS CONTRUCTION | | | | |
| REVENUE | | | | |
| Code | Description | Fiscal Year - 24-25 Budget | Fiscal Year - 24-25 Actual Revenue | Fiscal Year - 25-26 Budget |
| 81510 | Interest | \$11,805.63 | \$6,926.43 | \$6,500.00 |
| 85270 | Transfer | \$0.00 | \$0.00 | \$0.00 |
| TOTAL REVENUE | | \$11,805.63 | \$6,926.43 | \$6,500.00 |
| EXPENDITURES | | | | |
| Code | Description | Fiscal Year - 24-25 Budget | Fiscal Year - 24-25 Actual Expenditures | Fiscal Year - 25-26 Budget |
| 1000 | Instructional | \$0.00 | \$0.00 | \$0.00 |
| 3000 | General Support | \$159,634.80 | \$0.00 | \$166,134.80 |
| 6200 | Transfer to Other Funds | \$0.00 | \$0.00 | \$0.00 |
| TOTAL EXPENDITURES | | \$159,634.80 | \$0.00 | \$166,134.80 |

Depreciation Reserves Fund 33

The Depreciation Reserves Fund 33 is a crucial financial mechanism for Wyoming school districts, established under **W.S. 21-13-504**. This statute grants school boards the authority to create a special reserve fund, allowing them to annually allocate up to **ten percent (10%) of their total budgeted amount** for the purpose of purchasing or replacing specified equipment or for depreciation reserves related to equipment and school building repair.

Common Purchases



Vehicles

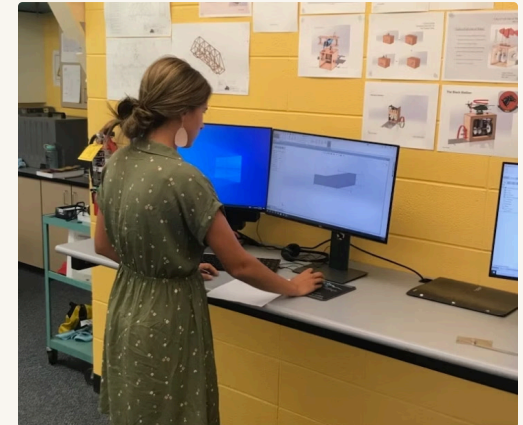
- Passenger & work vehicle



Equipment

- Salt truck, fall of 2025

Maintenance



Computers

- Student and staff devices

DEPRECIATION RESERVE FUND

| SHERIDAN COUNTY SCHOOL DISTRICT # 2 | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-------------------------------|--------------------------------------------|-------------------------------|
| DEPRECIATION RESERVE | | | | |
| REVENUE | | | | |
| Code | Description | Fiscal Year - 24-25 Budget | Fiscal Year - 24-25 Actual Revenue | Fiscal Year - 25-26 Budget |
| 81510 | Interest | \$575,273.78 | \$515,684.28 | \$493,276.20 |
| 81920 | Transfer | \$141,000.00 | \$31,333.34 | \$0.00 |
| TOTAL REVENUE | | \$716,273.78 | \$547,017.62 | \$493,276.20 |
| EXPENDITURES | | | | |
| Code | Description | Fiscal Year - 24-25 Budget | Fiscal Year - 24-25 Actual Expenditures | Fiscal Year - 25-26 Budget |
| 1000 | Instructional | \$430,039.22 | \$0.00 | \$262,000.00 |
| 2000 | Instructional Support | \$1,000.00 | \$0.00 | \$0.00 |
| 3000 | General Support | \$250,000.00 | \$233,186.00 | \$203,072.00 |
| 6200 | Transfer to Other Funds | \$0.00 | \$0.00 | \$0.00 |
| TOTAL EXPENDITURES | | \$681,039.22 | \$233,186.00 | \$465,072.00 |
| NET POSITION | | \$35,234.56 | \$313,831.62 | \$28,204.20 |
| DEPRECIATION RESERVE - BUDGETARY FOOTNOTES | | | | |
| <div>-1000 Student and stafff devices: \$262,000</div> <div>-3000 1 passenger vehicle \$85,000.00</div> <div>1 salt truck \$118.072.00</div> <div>TOTAL: \$203,072.00</div> | | | | |

Pre-K Program Fund 51

Sheridan County School District No. 2 offers a comprehensive preschool program for children aged 4-5, designed to provide a strong foundational learning experience.

- Ages: 4-5
- Locations:
 - Highland Park Elementary
 - Woodland Park Elementary

Program Vision:

The SCSD2 Pre-K Program supports early childhood education and social-emotional development with a focus on the following:

- Learning through play that is both teacher and child directed
- Introduction to early learning in a fun, engaging and caring environment
- Learning time to enhance development of language, cognitive, and fine/gross motor skills



PRE-K PROGRAM FUND

| SHERIDAN COUNTY SCHOOL DISTRICT # 2 | | | | |
|--------------------------------------------------------------|---------------|-------------------------------|--------------------------------------------|-------------------------------|
| ANNUAL BUDGET - PRE-K - ENTERPRISE FUND | | | | |
| | | | | |
| REVENUE | | | | |
| Code | Description | Fiscal Year - 24-25 Budget | Fiscal Year - 24-25 Actual Revenue | Fiscal Year - 25-26 Budget |
| 81500 | Interest | \$11,904.38 | \$12,321.70 | \$8,113.28 |
| 81000 | Local Sources | \$235,875.00 | \$242,043.78 | \$247,356.00 |
| TOTAL REVENUE | | \$247,779.38 | \$254,691.70 | \$255,469.28 |
| | | | | |
| EXPENDITURES | | | | |
| Code | Description | Fiscal Year - 24-25 Budget | Fiscal Year - 24-25 Actual Expenditures | Fiscal Year - 25-26 Budget |
| 1000 | Instructional | \$243,315.00 | \$240,579.45 | \$245,836.00 |
| TOTAL EXPENDITURES | | \$243,315.00 | \$240,579.45 | \$245,836.00 |
| NET POSITION | | \$4,464.38 | \$14,112.25 | \$9,633.28 |
| | | | | |
| PRE-K FUND - BUDGETARY FOOTNOTES | | | | |
| - The disrtict is entering its 4th year in the Pre-K program | | | | |

Employee Housing Program Fund 54

Addressing Housing Challenges

SCSD2's employee housing program tackles Sheridan's high cost of living head-on and creates a pathway for staff to establish themselves in our community.

Recruitment Tool

Helps attract top teaching talent to our district despite housing market barriers

Retention Strategy

Provides stability for valued educators during their early years in Sheridan

Affordable Options

Rental rates follow HUD guidelines, ensuring accessibility for educational professionals



EMPLOYEE HOUSING FUND

| SHERIDAN COUNTY SCHOOL DISTRICT # 2 | | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-------------------------------|--------------------------------------------|-------------------------------|
| ANNUAL BUDGET - EMPLOYEE HOUSING | | | | |
| REVENUE | | | | |
| Code | Description | Fiscal Year - 24-25 Budget | Fiscal Year - 24-25 Actual Revenue | Fiscal Year - 25-26 Budget |
| 81500 | Interest | \$743.18 | \$2,362.50 | \$2,180.16 |
| 81910 | Local Sources | \$79,116.00 | \$74,119.00 | \$76,000.00 |
| TOTAL REVENUE | | \$79,859.18 | \$76,481.50 | \$78,180.16 |
| EXPENDITURES | | | | |
| Code | Description | Fiscal Year - 24-25 Budget | Fiscal Year - 24-25 Actual Expenditures | Fiscal Year - 25-26 Budget |
| 3000 | Facilities | \$40,000.00 | \$28,123.85 | \$60,000.00 |
| TOTAL EXPENDITURES | | \$40,000.00 | \$28,123.85 | \$60,000.00 |
| NET POSITION | | \$39,859.18 | \$48,357.65 | \$18,180.16 |
| STAFF HOUSING - BUDGETARY FOOTNOTES | | | | |
| <div>- Staff housing is fully rented for FY 26. - Rental pricing is determined based on HUD guidelines. - District is planning on replacing the duplex roof for FY26.</div> | | | | |

Sheridan Community Education Foundation

Fund 85 (SCEF)

SHERIDAN COMMUNITY EDUCATION FOUNDATION, INC. is a non-profit, tax-exempt corporation. The primary purpose of the Foundation is to promote education, both directly and by gifts or contributions to SCSD2, Sheridan County, Wyoming, and includes, but is not limited to, the following purposes in furtherance of its exempt purposes: to organize and conduct activities, and to receive donations to be used to promote, support, and provide education services.

1 Parent Liaison Program acts as a bridge between home and school, facilitating communication, providing resources, and addressing challenges to enhance a child's academic and social development.

2 Parents and community members play a vital role in enriching the student experience at SCSD2 through their generous financial contributions. These donations directly support a wide array of student activities, clubs, and programs, providing essential resources that go beyond the district's standard budget.

3 SCSD2 is currently exploring a potential Sheridan Event Center, an ambitious project designed to serve as a multi-purpose facility benefiting both the community and students. This center would provide a centralized venue where community members can gather for various events and the facility would offer students a state-of-the-art space for a wide range of activities.

SHERIDAN COMMUNITY EDUCATION FOUNDATION

| SHERIDAN COUNTY SCHOOL DISTRICT # 2 | | | | |
|------------------------------------------------|-----------------------|-------------------------------|--------------------------------------------|-------------------------------|
| SHERIDAN COMMUNITY EDUCATION FOUNDATION (SCEF) | | | | |
| REVENUE | | | | |
| Code | Description | Fiscal Year - 24-25 Budget | Fiscal Year - 24-25 Actual Revenue | Fiscal Year - 25-26 Budget |
| 81510 | Interest | \$0.00 | \$1,752.54 | \$75.00 |
| 81920 | Donation Activities | \$0.00 | \$226,680.00 | \$100,000.00 |
| TOTAL REVENUE | | \$0.00 | \$228,432.54 | \$100,075.00 |
| EXPENDITURES | | | | |
| Code | Description | Fiscal Year - 24-25 Budget | Fiscal Year - 24-25 Actual Expenditures | Fiscal Year - 25-26 Budget |
| 5000 | Professional Services | \$0.00 | \$222,759.25 | \$100,000.00 |
| TOTAL EXPENDITURES | | \$0.00 | \$222,759.25 | \$100,000.00 |
| NET POSITION | | \$0.00 | \$5,673.29 | \$75.00 |

Thank You

Sheridan County School District No. 2

FY 26 Budget Overview

We appreciate your attention and support in reviewing our fiscal plan for the upcoming year. This budget reflects our commitment to educational excellence while maintaining fiscal responsibility.

Next Steps

- Budget finalization and approval
- Implementation planning
- Quarterly performance reviews

Questions?

Please contact the Finance Department at:

Email: brandon.finney@scsd2.com

