

## Final Budget

Village Road ISD	
2650 Moose Wilson Road Wilson, WY 83014 307.690.0046	Budget Hearing Information <b>Location:</b> 2650 Moose Wilson Road, office <b>Date:</b> 07.16.2025 <b>Time:</b> 10:00 AM
Teton County	<b>Budget Prepared by:</b> Julie Broughten

S-A	<b>BUDGET MESSAGE</b> Operations shall continue as normal, however late fees have been implemented. 10% of balance due after 10 days late, except for in extenuating circumstances. Rachel Kunkle has become the third member of the board.	W.S. 16-12-403 (c)
S-B	<b>RESERVE DESCRIPTION</b> None	

<b>Names of Board Members</b>		Does the district have regular office hours exceeding 20 hours per week? <input checked="" type="checkbox"/> <b>No</b>	
Julie Broughten	07.31.2030		
Jeff Davies	07.31.2030		
Rachel Kunkle	07.31.2032		
W.S.16-12-303(c) requires special districts with office hours less than 20 per week to maintain copies of records at the county clerks office. Record format specified by county clerk.			

Where are the minutes of your board meeting available for public review? <input type="text"/> Electronically, on demand at 2650 Moose Wilson Road, Wilson WY 83014
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How and where are the notices of meeting posted for the public? <input type="text"/> Electronically, JH News & Guide
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Where are the public meetings held? <input type="text"/> 2650 Moose Wilson Road, Wilson WY 83014
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## FINAL BUDGET SUMMARY

OVERVIEW		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-1	<b>Total Budgeted Expenditures</b>	\$70,400	\$79,437	\$73,400	\$73,400
S-2	<b>Total Principal to Pay on Debt</b>	\$0	\$0	\$0	\$0
S-3	<b>Total Change to Restricted Funds</b>	\$0	\$0	\$0	\$0
S-4	<b>Total General Fund and Forecasted Revenues Available</b>	\$90,554	\$87,919	\$78,959	\$78,959
S-5	<i>Amount requested from County Commissioners</i>	\$0	\$0	\$0	\$0
S-6	<b>Additional Funding Needed :</b> Projected Surplus:			\$5,559	\$5,559
REVENUE SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-7	<b>Operating Revenues</b>	\$73,687	\$71,049	\$73,000	\$73,000
S-8	<b>Tax levy (From the County Treasurer)</b>	\$0	\$0	\$0	\$0
S-9	<b>Government Support</b>	\$0	\$0	\$0	\$0
S-10	<b>Grants</b>	\$0	\$0	\$0	\$0
S-11	<b>Other County Support (Not from Co. Treas.)</b>	\$0	\$0	\$0	\$0
S-12	<b>Miscellaneous</b>	\$0	\$3	\$0	\$0
S-13	<b>Other Forecasted Revenue</b>	\$0	\$0	\$0	\$0
S-14	<b>Total Revenue</b>	\$73,687	\$71,052	\$73,000	\$73,000
FY 7/1/25-6/30/26					
Village Road ISD					
EXPENDITURE SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-15	<b>Capital Outlay</b>	\$0	\$0	\$0	\$0
S-16	<b>Interest and Fees On Debt</b>	\$0	\$0	\$0	\$0
S-17	<b>Administration</b>	\$70,400	\$79,437	\$73,400	\$73,400
S-18	<b>Operations</b>	\$0	\$0	\$0	\$0
S-19	<b>Indirect Costs</b>	\$0	\$0	\$0	\$0
S-20R	<b>Expenditures paid by Reserves</b>	\$0	\$0	\$0	\$0
S-20	<b>Total Expenditures</b>	\$70,400	\$79,437	\$73,400	\$73,400
DEBT SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-21	<b>Principal Paid on Debt</b>	\$0	\$0	\$0	\$0
CASH AND INVESTMENTS		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-22	<b>TOTAL GENERAL FUNDS</b>	\$16,867	\$16,867	\$5,959	\$5,959
<b>Summary of Reserve Funds</b>					
S-23	<b>Beginning Balance in Reserve Accounts</b>				
S-24	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-25	b. Reserves	\$0	\$0	\$0	\$0
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
<b>Total Reserves (a+b+c)</b>					
S-27	<b>Amount to be added</b>	\$0	\$0	\$0	\$0
S-28	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29	b. Reserves	\$0	\$0	\$0	\$0
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
<b>Total to be added (a+b+c)</b>					
S-31	<b>Subtotal</b>	\$0	\$0	\$0	\$0
S-32	<b>Less Total to be spent</b>	\$0	\$0	\$0	\$0
S-33	<b>TOTAL RESERVES AT END OF FISCAL YEAR</b>	\$0	\$0	\$0	\$0

*End of Summary*

Date adopted by Special District \_\_\_\_\_  
*Budget Officer / District Official (if not same as "Submitted by")*

**DISTRICT ADDRESS:** 2650 Moose Wilson Road  
Wilson, WY 83014

**PREPARED BY:** Julie Broughten

**DISTRICT PHONE:** 307.690.0046

## Final Budget

Village Road ISD  
NAME OF DISTRICT/BOARD

FYE 6/30/2026

### PROPERTY TAXES AND ASSESSMENTS

R-1 **Property Taxes and Assessments Received**  
 R-1.1 **Tax Levy (From the County Treasurer)**  
 R-1.2 Other County Support (see note on the right)

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
4001				
4005				

### FORECASTED REVENUE

R-2 **Revenues from Other Governments**  
 R-2.1 State Aid  
 R-2.2 Additional County Aid (non-treasurer)  
 R-2.3 City (or Town) Aid  
 R-2.4 Other (Specify)  
 R-2.5 **Total Government Support**  
 R-3 **Operating Revenues**  
 R-3.1 Customer Charges  
 R-3.2 Sales of Goods or Services  
 R-3.3 Other Assessments  
 R-3.4 **Total Operating Revenues**  
 R-4 **Grants**  
 R-4.1 Direct Federal Grants  
 R-4.2 Federal Grants thru State Agencies  
 R-4.3 Grants from State Agencies  
 R-4.4 **Total Grants**  
 R-5 **Miscellaneous Revenue**  
 R-5.1 Interest  
 R-5.2 Other: Specify \_\_\_\_\_  
 R-5.3 Other: Additional \_\_\_\_\_  
 R-5.4 **Total Miscellaneous**  
 R-5.5 **Total Forecasted Revenue**

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
4211				
4237				
4237				
4237				
	\$0	\$0	\$0	\$0
4300	\$67,751	\$71,049	\$67,000	\$67,000
4300				
4503	\$5,936		\$6,000	\$6,000
	\$73,687	\$71,049	\$73,000	\$73,000
4201				
4201				
4211				
	\$0	\$0	\$0	\$0
4501		\$3		
4500				
	\$0	\$3	\$0	\$0
	\$73,687	\$71,052	\$73,000	\$73,000

R-6 **Other Forecasted Revenue**  
 R-6.1 a. Other past due as estimated by Co. Treas.  
 R-6.2 b. Other forecasted revenue (specify):  
 R-6.3 \_\_\_\_\_  
 R-6.4 \_\_\_\_\_  
 R-6.5 \_\_\_\_\_  
 R-6.6 **Total Other Forecasted Revenue (a+b)**

4004				
4500				
4500				
	\$0	\$0	\$0	\$0

# Final Budget

Village Road ISD  
NAME OF DISTRICT/BOARD

FYE 6/30/2026

## CAPITAL OUTLAY BUDGET

**E-1 Capital Outlay**  
 E-1.1 Real Property  
 E-1.2 Vehicles  
 E-1.3 Office Equipment  
 E-1.4 Other (Specify)  
 E-1.5 \_\_\_\_\_  
 E-1.6 \_\_\_\_\_  
 E-1.7 \_\_\_\_\_  
 E-1.8 **TOTAL CAPITAL OUTLAY**

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
6201				
6210				
6211				
6200				
6200				
	\$0	\$0	\$0	\$0

## ADMINISTRATION BUDGET

**E-2 Personnel Services**  
 E-2.1 Administrator  
 E-2.2 Secretary  
 E-2.3 Clerical  
 E-2.4 Other (Specify)  
 E-2.5 Utilities (telephone, electricity)  
 E-2.6 Bank and QB Payment Fees  
 E-2.7 \_\_\_\_\_  
  
**E-3 Board Expenses**  
 E-3.1 Travel  
 E-3.2 Mileage  
 E-3.3 Other (Specify)  
 E-3.4 \_\_\_\_\_  
 E-3.5 \_\_\_\_\_  
 E-3.6 \_\_\_\_\_  
  
**E-4 Contractual Services**  
 E-4.1 Legal  
 E-4.2 Accounting/Auditing  
 E-4.3 Other (Specify)  
 E-4.4 Advertising  
 E-4.5 Well/Pump Repairs  
 E-4.6 \_\_\_\_\_  
  
**E-5 Other Administrative Expenses**  
 E-5.1 Office Supplies  
 E-5.2 Office equipment, rent & repair  
 E-5.3 Education  
 E-5.4 Registrations  
 E-5.5 Other (Specify)  
 E-5.6 Sewer User Fees  
 E-5.7 Water User Fees  
 E-5.8 \_\_\_\_\_  
  
**E-6 TOTAL ADMINISTRATION**

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
7002				
7003				
7004				
7005	\$861	\$985	\$900	\$900
7005	\$412	\$387	\$450	\$450
7011				
7012				
7013				
7013				
7021				
7022	\$3,866	\$3,076	\$4,000	\$4,000
7023	\$43	\$71	\$50	\$50
7023		\$10,197	\$2,000	\$2,000
7031				
7032				
7033				
7034				
7035	\$61,435	\$60,968	\$62,000	\$62,000
7035	\$3,783	\$3,753	\$4,000	\$4,000
	\$70,400	\$79,437	\$73,400	\$73,400

# Final Budget

Village Road ISD

FYE 6/30/2026

## **OPERATIONS BUDGET**

**E-7 Personnel Services**

- E-7.1 Wages--Operations
- E-7.2 Service Contracts
- E-7.3 Other (Specify)

E-7.4 \_\_\_\_\_  
 E-7.5 \_\_\_\_\_  
 E-7.6 \_\_\_\_\_

**E-8 Travel**

- E-8.1 Mileage
- E-8.2 Other (Specify)

E-8.3 \_\_\_\_\_  
 E-8.4 \_\_\_\_\_  
 E-8.5 \_\_\_\_\_

**E-9 Operating supplies (List)**

E-9.1 \_\_\_\_\_  
 E-9.2 \_\_\_\_\_  
 E-9.3 \_\_\_\_\_  
 E-9.4 \_\_\_\_\_  
 E-9.5 \_\_\_\_\_

**E-10 Program Services (List)**

E-10.1 \_\_\_\_\_  
 E-10.2 \_\_\_\_\_  
 E-10.3 \_\_\_\_\_  
 E-10.4 \_\_\_\_\_  
 E-10.5 \_\_\_\_\_

**E-11 Contractual Arrangements (List)**

E-11.1 \_\_\_\_\_  
 E-11.2 \_\_\_\_\_  
 E-11.3 \_\_\_\_\_  
 E-11.4 \_\_\_\_\_  
 E-11.5 \_\_\_\_\_

**E-12 Other operations (Specify)**

E-12.1 \_\_\_\_\_  
 E-12.2 \_\_\_\_\_  
 E-12.3 \_\_\_\_\_  
 E-12.4 \_\_\_\_\_  
 E-12.5 \_\_\_\_\_

**E-13 TOTAL OPERATIONS**

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
7202				
7203				
7204				
7204				
7211				
7212				
7212				
7220				
7220				
7220				
7220				
7230				
7230				
7230				
7230				
7400				
7400				
7400				
7400				
7450				
7450				
7450				
7450				
	\$0	\$0	\$0	\$0

# Final Budget

Village Road ISD

FYE 6/30/2026

## INDIRECT COSTS BUDGET

**E-14 Insurance**  
 E-14.1 Liability  
 E-14.2 Buildings and vehicles  
 E-14.3 Equipment  
 E-14.4 Other (Specify)  
 E-14.5 \_\_\_\_\_  
 E-14.6 \_\_\_\_\_  
 E-14.7 \_\_\_\_\_

**E-15 Indirect payroll costs:**  
 E-15.1 FICA (Social Security) taxes  
 E-15.2 Workers Compensation  
 E-15.3 Unemployment Taxes  
 E-15.4 Retirement  
 E-15.5 Health Insurance  
 E-15.6 Other (Specify)  
 E-15.7 \_\_\_\_\_  
 E-15.8 \_\_\_\_\_  
 E-15.9 \_\_\_\_\_

**E-17 TOTAL INDIRECT COSTS**

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
7502				
7503				
7504				
7505				
7505				
	\$0	\$0	\$0	\$0

## DEBT SERVICE BUDGET

**D-1 Debt Service**  
 D-1.1 Principal  
 D-1.2 Interest  
 D-1.3 Fees

**D-2 TOTAL DEBT SERVICE**

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
6401				
6410				
6420				
	\$0	\$0	\$0	\$0

# Final Budget

Village Road ISD  
NAME OF DISTRICT/BOARD

FYE 6/30/2026

## GENERAL FUNDS

	DOA Chart of Accounts	End of Year	Beginning	Beginning		
		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval	
C-1	<b>Balances at Beginning of Fiscal Year</b>					
C-1.1	General Fund Checking	<b>1010</b>	\$16,867	\$16,867	\$5,959	\$5,959
C-1.2	Savings and Investments	<b>1040</b>		\$0		
C-1.3	General Fund CD Balance	<b>1050</b>		\$0		
C-1.4	All Other Funds	<b>1020</b>		\$0		
C-1.5	Reserves (From Below)		\$0	\$0	\$0	\$0
C-1.6	<b>Total Estimated Cash and Investments on Hand</b>		<b>\$16,867</b>	<b>\$16,867</b>	<b>\$5,959</b>	<b>\$5,959</b>

## C-2 General Fund Reductions:

C-2.1	a. Unpaid bills at FYE	<b>2010</b>			
C-2.2	b. Reserves		\$0	\$0	\$0
C-2.3	<b>Total Deductions (a+b)</b>		\$0	\$0	\$0
C-2.4	<b>Estimated Non-Restricted Funds Available</b>		<b>\$16,867</b>	<b>\$16,867</b>	<b>\$5,959</b>

## SINKING & DEBT SERVICE FUNDS

**DOA Chart of Accounts**

<b>SINKING &amp; DEBT SERVICE FUNDS</b>	<b>1070</b>			
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	DOA Chart of Accounts	2023-2024	2024-2025	2025-2026	Final Approval
		Actual	Estimated	Proposed	
C-3					
C-3.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-3.2	<i>Date of Reserve Approval in Minutes:</i>				
C-3.3	Amount to be added to the reserve				
C-3.4	<i>Date of Reserve Approval in Minutes:</i>				
C-3.5	<b>SUB-TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
C-3.6	Identify the amount and project to be spent				
C-3.7	a. _____				
C-3.8	b. _____				
C-3.9	c. _____				
C-3.10	<i>Date of Reserve Approval in Minutes:</i>				
C-3.11	<b>TOTAL CAPITAL OUTLAY (a+b+c)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
C-3.12	Balance to be retained	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## RESERVES

**1090**

	DOA Chart of Accounts	2023-2024	2024-2025	2025-2026	Final Approval
		Actual	Estimated	Proposed	
C-4					
C-4.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-4.2	<i>Date of Reserve Approval in Minutes:</i>				
C-4.3	Amount to be added to the reserve				
C-4.4	<i>Date of Reserve Approval in Minutes:</i>				
C-4.5	<b>SUB-TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
C-4.6	Identify the amount and project to be spent				
C-4.7	a. _____				
C-4.8	b. _____				
C-4.9	c. _____				
C-4.10	<i>Date of Reserve Approval in Minutes:</i>				
C-4.11	<b>TOTAL OTHER RESERVE OUTLAY (a+b+c)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
C-4.12	Balance to be retained	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## BOND FUNDS

**1060**

	DOA Chart of Accounts	2023-2024	2024-2025	2025-2026	Final Approval
		Actual	Estimated	Proposed	
C-5					
C-5.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-5.2	<i>Date of Reserve Approval in Minutes:</i>				
C-5.3	Amount to be added to the reserve				
C-5.4	<i>Date of Reserve Approval in Minutes:</i>				
C-5.5	<b>SUB-TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
C-5.6	Identify the amount and project to be spent				
C-5.7	<i>Date of Reserve Approval in Minutes:</i>				
C-5.8	Balance to be retained	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
C-5.9	<b>TOTAL TO BE SPENT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>