

**Proposed Budget**

<b>SPSC Improvement &amp; Service District</b>	
<small>Budget Hearing Information</small>	
P.O. Box 4047	<b>Location:</b> Office of GTPM
Jackson, WY 83001	<b>Date:</b> 6/21/2022
307-733-0205	<b>Time:</b> 12pm
Teton County	<b>Budget Prepared by:</b> GTPM

<b>S-A</b>	<b>BUDGET MESSAGE</b>	<small>W.S. 16-12-403 (c)</small>
<p>The total amount of charges and assessments required to be raised for District Improvements and Services have been determined by showing, in reasonable detail, the various functions and matters proposed to be covered by the budget, showing the estimated income and other funds which may be received by the District, and showing the estimated amount of assessments and other taxes or charges required to cover the expenses and to provide a reasonable reserve. The budget shall be filled with and follow a format acceptable to the director of the Wyoming Department of Audit. The proposed budget reflects its efforts of intent to order improvements to the District properties for its members over the course of the 2022-23 Fiscal year and to cover unforeseen expenses and costs to the water and sewer system.</p>		

<b>S-B</b>	<b>RESERVE DESCRIPTION</b>
<p>As a newly formed district, there is not a specific designation for Reserve Funds as of yet. There are funds held in a separate savings account, but the purpose of the funds has yet to be determined.</p>	

<b>S-C</b>																																		
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Where are the minutes of your board meeting available for public review?

Website
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How and where are the notices of meeting posted for the public?

Website and newspaper advertisement
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Where are the public meetings held?

GTPM office via Zoom
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## PROPOSED BUDGET SUMMARY

OVERVIEW		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
S-1	Total Budgeted Expenditures	\$205,646	\$40,006	\$65,465	\$65,465
S-2	Total Principal to Pay on Debt	\$41,851	\$45,045	\$43,940	\$43,940
S-3	Total Change to Restricted Funds	\$0	\$0	\$0	\$0
S-4	Total General Fund and Forecasted Revenues Available	\$568,130	\$478,724	\$463,161	\$463,161
S-5	Amount requested from County Commissioners	\$129,633	\$125,200	\$96,900	\$96,900
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
S-7	Operating Revenues	\$0	\$0	\$12,624	\$12,624
S-8	Tax levy (From the County Treasurer)	\$129,633	\$125,200	\$96,900	\$96,900
S-9	Government Support	\$84,969	\$0	\$0	\$0
S-10	Grants	\$0	\$0	\$0	\$0
S-11	Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12	Miscellaneous	\$33	\$29	\$0	\$0
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0

S-14	Total Revenue	\$214,635	\$125,229	\$109,524	\$109,524
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FY 7/1/22-6/30/23

SPSC Improvement & Service District

EXPENDITURE SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
S-15	Capital Outlay	\$0	\$0	\$0	\$0
S-16	Interest and Fees On Debt	\$33,366	\$22,937	\$24,042	\$24,042
S-17	Administration	\$12,469	\$14,335	\$20,200	\$20,200
S-18	Operations	\$159,192	\$2,134	\$20,622	\$20,622
S-19	Indirect Costs	\$620	\$600	\$600	\$600
S-20R	Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20	Total Expenditures	\$205,646	\$40,006	\$65,465	\$65,465

DEBT SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
S-21	Principal Paid on Debt	\$41,851	\$45,045	\$43,940	\$43,940

CASH AND INVESTMENTS		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
S-22	TOTAL GENERAL FUNDS	\$353,495	\$353,495	\$353,637	\$353,637

### Summary of Reserve Funds

S-23	Beginning Balance in Reserve Accounts				
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
	Total Reserves (a+b+c)	\$0	\$0	\$0	\$0
S-27	Amount to be added				
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
	Total to be added (a+b+c)	\$0	\$0	\$0	\$0
S-31	Subtotal	\$0	\$0	\$0	\$0
S-32	Less Total to be spent	\$0	\$0	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$0	\$0	\$0	\$0

End of Summary

Diane Guslander  
Budget Officer / District Official (if not same as "Submitted by")

Date adopted by Special District \_\_\_\_\_

DISTRICT ADDRESS: P.O. Box 4047  
Jackson, WY 83001

PREPARED BY: GTPM

DISTRICT PHONE: 307-733-0205

## Proposed Budget

SPSC Improvement & Service District

FYE 6/30/2023

NAME OF DISTRICT/BOARD

### PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
<b>R-1 Property Taxes and Assessments Received</b>					
R-1.1 <b>Tax Levy (From the County Treasurer)</b>	4001	\$129,633	\$125,200	\$96,900	\$96,900
R-1.2 Other County Support (see note on the right)	4005				

### FORECASTED REVENUE

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
<b>R-2 Revenues from Other Governments</b>					
R-2.1 State Aid	4211	\$84,969			
R-2.2 Additional County Aid (non-treasurer)	4237				
R-2.3 City (or Town) Aid	4237				
R-2.4 Other (Specify)	4237				
R-2.5 <b>Total Government Support</b>		\$84,969	\$0	\$0	\$0
<b>R-3 Operating Revenues</b>					
R-3.1 Customer Charges	4300			\$12,624	\$12,624
R-3.2 Sales of Goods or Services	4300				
R-3.3 Other Assessments	4503				
R-3.4 <b>Total Operating Revenues</b>		\$0	\$0	\$12,624	\$12,624
<b>R-4 Grants</b>					
R-4.1 Direct Federal Grants	4201				
R-4.2 Federal Grants thru State Agencies	4201				
R-4.3 Grants from State Agencies	4211				
R-4.4 <b>Total Grants</b>		\$0	\$0	\$0	\$0
<b>R-5 Miscellaneous Revenue</b>					
R-5.1 Interest	4501	\$33	\$29		
R-5.2 Other: Specify _____	4500				
R-5.3 Other: Additional _____					
R-5.4 <b>Total Miscellaneous</b>		\$33	\$29	\$0	\$0
R-5.5 <b>Total Forecasted Revenue</b>		\$85,002	\$29	\$12,624	\$12,624
<b>R-6 Other Forecasted Revenue</b>					
R-6.1 a. Other past due as estimated by Co. Treas.	4004				
R-6.2 b. Other forecasted revenue (specify): _____					
R-6.3 _____	4500				
R-6.4 _____	4500				
R-6.5 _____					
R-6.6 <b>Total Other Forecasted Revenue (a+b)</b>		\$0	\$0	\$0	\$0

# Proposed Budget

SPSC Improvement & Service District

FYE 6/30/2023

NAME OF DISTRICT/BOARD

## CAPITAL OUTLAY BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
<b>E-1</b>	<b>Capital Outlay</b>				
E-1.1	Real Property	6201			
E-1.2	Vehicles	6210			
E-1.3	Office Equipment	6211			
E-1.4	Other (Specify)				
E-1.5		6200			
E-1.6		6200			
E-1.7					
E-1.8	<b>TOTAL CAPITAL OUTLAY</b>		\$0	\$0	\$0

## ADMINISTRATION BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
<b>E-2</b>	<b>Personnel Services</b>				
E-2.1	Administrator	7002	\$7,200	\$7,200	\$7,200
E-2.2	Secretary	7003			
E-2.3	Clerical	7004			
E-2.4	Other (Specify)				
E-2.5		7005			
E-2.6		7005			
E-2.7					
<b>E-3</b>	<b>Board Expenses</b>				
E-3.1	Travel	7011			
E-3.2	Mileage	7012			
E-3.3	Other (Specify)				
E-3.4		7013			
E-3.5		7013			
E-3.6					
<b>E-4</b>	<b>Contractual Services</b>				
E-4.1	Legal	7021	\$225	\$35	\$5,400
E-4.2	Accounting/Auditing	7022	\$3,470	\$6,026	\$6,500
E-4.3	Other (Specify)				
E-4.4		7023			
E-4.5		7023			
E-4.6					
<b>E-5</b>	<b>Other Administrative Expenses</b>				
E-5.1	Office Supplies	7031		\$100	\$100
E-5.2	Office equipment, rent & repair	7032			
E-5.3	Education	7033			
E-5.4	Registrations	7034	\$999	\$999	\$1,000
E-5.5	Other (Specify)				
E-5.6	Advertising	7035	\$475	\$75	
E-5.7	Bank Service Charges	7035	\$100		
E-5.8					
<b>E-6</b>	<b>TOTAL ADMINISTRATION</b>		\$12,469	\$14,335	\$20,200

# Proposed Budget

SPSC Improvement & Service District

FYE 6/30/2023

## 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 Engineering Expense

E-9.2 Water & Sewer Project

E-9.3

E-9.4

E-9.5

### E-10 Program Services (List)

E-10.1 Road Maintenance & Plowing

E-10.2 Water & Sewer Operations

E-10.3 Water Utility Fees

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	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
7202				
7203				
7204				
7204				
7211				
7212				
7212				
7220	\$10,292			
7220	\$145,199			
7220				
7220				
7230	\$3,701	\$2,134	\$6,000	\$6,000
7230			\$2,000	\$2,000
7230			\$12,622	\$12,622
7230				
7400				
7400				
7400				
7400				
7450				
7450				
7450				
7450				
	\$159,192	\$2,134	\$20,622	\$20,622

# Proposed Budget

SPSC Improvement & Service District

FYE 6/30/2023

## INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
E-14	<b>Insurance</b>				
E-14.1	Liability	7502	\$620	\$600	\$600
E-14.2	Buildings and vehicles	7503			
E-14.3	Equipment	7504			
E-14.4	Other (Specify)				
E-14.5		7505			
E-14.6		7505			
E-14.7					
E-15	<b>Indirect payroll costs:</b>				
E-15.1	FICA (Social Security) taxes	7511			
E-15.2	Workers Compensation	7512			
E-15.3	Unemployment Taxes	7513			
E-15.4	Retirement	7514			
E-15.5	Health Insurance	7515			
E-15.6	Other (Specify)				
E-15.7		7516			
E-15.8		7516			
E-15.9					
E-17	<b>TOTAL INDIRECT COSTS</b>		\$620	\$600	\$600

## DEBT SERVICE BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
D-1	<b>Debt Service</b>				
D-1.1	Principal	6401	\$41,851	\$45,045	\$43,940
D-1.2	Interest	6410	\$33,366	\$22,937	\$24,042
D-1.3	Fees	6420			
D-2	<b>TOTAL DEBT SERVICE</b>		\$75,216	\$67,982	\$67,982

# Proposed Budget

SPSC Improvement & Service District

FYE 6/30/2023

NAME OF DISTRICT/BOARD

## GENERAL FUNDS

		End of Year	Beginning	Beginning	
		2020-2021	2021-2022	2022-2023	Pending
		Actual	Estimated	Proposed	Approval
DOA Chart					
of Accounts					
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking	1010	\$103,018	\$103,018	\$103,137
C-1.2	Savings and Investments	1040	\$250,477	\$250,477	\$250,500
C-1.3	General Fund CD Balance	1050		\$0	
C-1.4	All Other Funds	1020		\$0	
C-1.5	Reserves (From Below)		\$0	\$0	\$0
C-1.6	Total Estimated Cash and Investments on Hand		\$353,495	\$353,495	\$353,637
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE	2010			
C-2.2	b. Reserves		\$0	\$0	\$0
C-2.3	Total Deductions (a+b)		\$0	\$0	\$0
C-2.4	Estimated Non-Restricted Funds Available		\$353,495	\$353,495	\$353,637

DOA Chart  
of Accounts

## SINKING & DEBT SERVICE FUNDS

1070

		2020-2021	2021-2022	2022-2023	Pending
		Actual	Estimated	Proposed	Approval
C-3	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-3.2	Date of Reserve Approval in Minutes:				
C-3.3	Amount to be added to the reserve				
C-3.4	Date of Reserve Approval in Minutes:				
C-3.5	SUB-TOTAL	\$0	\$0	\$0	\$0
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	Date of Reserve Approval in Minutes:				
C-3.11	TOTAL CAPITAL OUTLAY (a+b+c)	\$0	\$0	\$0	\$0
C-3.12	Balance to be retained	\$0	\$0	\$0	\$0

## RESERVES

1090

		2020-2021	2021-2022	2022-2023	Pending
		Actual	Estimated	Proposed	Approval
C-4	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-4.2	Date of Reserve Approval in Minutes:				
C-4.3	Amount to be added to the reserve				
C-4.4	Date of Reserve Approval in Minutes:				
C-4.5	SUB-TOTAL	\$0	\$0	\$0	\$0
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	Date of Reserve Approval in Minutes:				
C-4.11	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$0	\$0	\$0	\$0
C-4.12	Balance to be retained	\$0	\$0	\$0	\$0

## BOND FUNDS

1060

		2020-2021	2021-2022	2022-2023	Pending
		Actual	Estimated	Proposed	Approval
C-5	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-5.2	Date of Reserve Approval in Minutes:				
C-5.3	Amount to be added to the reserve				
C-5.4	Date of Reserve Approval in Minutes:				
C-5.5	SUB-TOTAL	\$0	\$0	\$0	\$0
C-5.6	Identify the amount and project to be spent				
C-5.7	Date of Reserve Approval in Minutes:				
C-5.8	Balance to be retained	\$0	\$0	\$0	\$0
C-5.9	TOTAL TO BE SPENT	\$0	\$0	\$0	\$0