

## Proposed Budget

SPSC Improvement & Service District	
Budget Hearing Information	
PO Box 4047	Location: Office of GTPM
Jackson, WY 83001	Date: 7/13/2023
307-733-0205	Time: 12:00pm
Teton County	Budget Prepared by: GTPM

S-A	BUDGET MESSAGE	W.S. 16-12-403 (c)
<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 2023-24 Fiscal year and to cover unforeseen expenses and costs to the water and sewer system.</p>		
S-B	<b>RESERVE DESCRIPTION</b> <p>As a newly formed district, there is not a specific designation for Reserve Funds as of yet. The funds are held in a separate savings account, but the purpose of the funds has yet to be determined.</p>	

S-C		
<b>Names of Board Members</b>	Date of End of Term	Does the district have regular office hours exceeding 20 hours per week? <span style="float: right; border: 1px solid black; padding: 2px;"><b>No</b></span>
Mark Barron	11/30/24	
Diane Guslander	11/30/26	
Scott Anderson	11/30/26	
Joe Rice	11/30/24	
Bob McLaurin	11/30/24	

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?

Website

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

Website and newspaper advertisement

Where are the public meetings held?

GTPM office via Zoom

## PROPOSED BUDGET SUMMARY

OVERVIEW		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
S-1	Total Budgeted Expenditures	\$68,486	\$30,320	\$53,381	\$53,381
S-2	Total Principal to Pay on Debt	\$88,985	\$0	\$45,023	\$45,023
S-3	Total Change to Restricted Funds	\$0	\$0	\$0	\$0
S-4	Total General Fund and Forecasted Revenues Available	\$450,269	\$416,175	\$509,709	\$509,709
S-5	Amount requested from County Commissioners	\$128,938	\$78,488	\$95,000	\$95,000
S-6	Additional Funding Needed :			\$0	\$0
	Projected Surplus:			\$411,305	\$411,305
REVENUE SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
S-7	Operating Revenues	\$0	\$15,233	\$12,624	\$12,624
S-8	Tax levy (From the County Treasurer)	\$128,938	\$78,488	\$95,000	\$95,000
S-9	Government Support	\$0	\$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	\$36	\$1,158	\$0	\$0
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14	Total Revenue	\$128,974	\$94,879	\$107,624	\$107,624
FY 7/1/23-6/30/24		SPSC Improvement & Service District			
EXPENDITURE SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
S-15	Capital Outlay	\$0	\$0	\$0	\$0
S-16	Interest and Fees On Debt	\$46,979	\$0	\$22,959	\$22,959
S-17	Administration	\$14,274	\$8,425	\$15,800	\$15,800
S-18	Operations	\$7,234	\$17,645	\$14,622	\$14,622
S-19	Indirect Costs	\$0	\$4,250	\$0	\$0
S-20R	Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20	Total Expenditures	\$68,486	\$30,320	\$53,381	\$53,381
DEBT SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
S-21	Principal Paid on Debt	\$88,985	\$0	\$45,023	\$45,023
CASH AND INVESTMENTS		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
S-22	TOTAL GENERAL FUNDS	\$321,295	\$321,295	\$402,085	\$402,085
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: PO Box 4047  
Jackson, WY 83001

PREPARED BY: GTPM

DISTRICT PHONE: 307-733-0205

## Proposed Budget

SPSC Improvement &amp; Service District

FYE 6/30/2024

NAME OF DISTRICT/BOARD

### PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
<b>R-1 Property Taxes and Assessments Received</b>					
R-1.1 <b>Tax Levy (From the County Treasurer)</b>	4001	\$128,938	\$78,488	\$95,000	\$95,000
R-1.2 Other County Support (see note on the right)	4005				

### FORECASTED REVENUE

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
<b>R-2 Revenues from Other Governments</b>					
R-2.1 State Aid	4211				
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>		\$0	\$0	\$0	\$0
<b>R-3 Operating Revenues</b>					
R-3.1 Customer Charges	4300		\$15,233	\$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	\$15,233	\$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	\$36	\$1,158		
R-5.2 Other: Specify _____	4500				
R-5.3 Other: Additional _____					
R-5.4 <b>Total Miscellaneous</b>		\$36	\$1,158	\$0	\$0
R-5.5 <b>Total Forecasted Revenue</b>		\$36	\$16,392	\$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 &amp; Service District

FYE 6/30/2024

NAME OF DISTRICT/BOARD

### 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	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending 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 \_\_\_\_\_
- E-2.6 \_\_\_\_\_
- 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 \_\_\_\_\_
- E-4.5 \_\_\_\_\_
- 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 Advertising
- E-5.7 Bank Service Charges
- E-5.8 \_\_\_\_\_

**E-6 TOTAL ADMINISTRATION**

DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
7002	\$7,200	\$7,200	\$7,200	\$7,200
7003				
7004				
7005				
7005				
7011				
7012				
7013				
7013				
7021	\$35	\$39	\$1,000	\$1,000
7022	\$6,026	\$0	\$6,500	\$6,500
7023				
7023				
7031	\$14	\$9	\$100	\$100
7032				
7033				
7034	\$999	\$999	\$1,000	\$1,000
7035		\$178		
7035				
	\$14,274	\$8,425	\$15,800	\$15,800

**Proposed Budget**

SPSC Improvement & Service District

FYE 6/30/2024

**OPERATIONS BUDGET**

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
<b>E-7 Personnel Services</b>					
E-7.1 Wages--Operations	7202				
E-7.2 Service Contracts	7203				
E-7.3 Other (Specify)					
E-7.4	7204				
E-7.5	7204				
E-7.6					
<b>E-8 Travel</b>					
E-8.1 Mileage	7211				
E-8.2 Other (Specify)					
E-8.3	7212				
E-8.4	7212				
E-8.5					
<b>E-9 Operating supplies (List)</b>					
E-9.1	7220				
E-9.2	7220				
E-9.3	7220				
E-9.4	7220				
E-9.5					
<b>E-10 Program Services (List)</b>					
E-10.1 Road Maintenance & Plowing	7230	\$7,234	\$3,628		
E-10.2 Water & Sewer Operations	7230		\$1,395	\$2,000	\$2,000
E-10.3 Water Untility Fees	7230		\$12,622	\$12,622	\$12,622
E-10.4	7230				
E-10.5					
<b>E-11 Contractual Arrangements (List)</b>					
E-11.1	7400				
E-11.2	7400				
E-11.3	7400				
E-11.4	7400				
E-11.5					
<b>E-12 Other operations (Specify)</b>					
E-12.1	7450				
E-12.2	7450				
E-12.3	7450				
E-12.4	7450				
E-12.5					
<b>E-13 TOTAL OPERATIONS</b>		\$7,234	\$17,645	\$14,622	\$14,622

**Proposed Budget**

SPSC Improvement & Service District

FYE 6/30/2024

**INDIRECT COSTS BUDGET**

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
E-14	<b>Insurance</b>				
E-14.1	Liability	7502	\$0	\$4,250	
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>		\$0	\$4,250	\$0

**DEBT SERVICE BUDGET**

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
D-1	<b>Debt Service</b>				
D-1.1	Principal	6401	\$88,985	\$0	\$45,023
D-1.2	Interest	6410	\$46,979	\$0	\$22,959
D-1.3	Fees	6420			
D-2	<b>TOTAL DEBT SERVICE</b>		\$135,965	\$0	\$67,982

# Proposed Budget

SPSC Improvement & Service District

FYE 6/30/2024

NAME OF DISTRICT/BOARD

## GENERAL FUNDS

		End of Year	Beginning	Beginning	
		2021-2022	2022-2023	2023-2024	Pending
		Actual	Estimated	Proposed	Approval
DOA Chart					
of Accounts					
C-1	<b>Balances at Beginning of Fiscal Year</b>				
C-1.1	General Fund Checking	1010	\$70,793	\$70,793	\$150,265
C-1.2	Savings and Investments	1040	\$250,502	\$250,502	\$251,820
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	<b>Total Estimated Cash and Investments on Hand</b>		\$321,295	\$321,295	\$402,085
C-2	<b>General Fund Reductions:</b>				
C-2.1	a. Unpaid bills at FYE	2010			
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>		\$321,295	\$321,295	\$402,085

DOA Chart  
of Accounts

## SINKING & DEBT SERVICE FUNDS

1070

		2021-2022	2022-2023	2023-2024	Pending
		Actual	Estimated	Proposed	Approval
C-3					
C-3.1	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	<b>SUB-TOTAL</b>	\$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	<b>TOTAL CAPITAL OUTLAY (a+b+c)</b>	\$0	\$0	\$0	\$0
C-3.12	Balance to be retained	\$0	\$0	\$0	\$0

## RESERVES

1090

		2021-2022	2022-2023	2023-2024	Pending
		Actual	Estimated	Proposed	Approval
C-4					
C-4.1	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	<b>SUB-TOTAL</b>	\$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	<b>TOTAL OTHER RESERVE OUTLAY (a+b+c)</b>	\$0	\$0	\$0	\$0
C-4.12	Balance to be retained	\$0	\$0	\$0	\$0

## BOND FUNDS

1060

		2021-2022	2022-2023	2023-2024	Pending
		Actual	Estimated	Proposed	Approval
C-5					
C-5.1	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	<b>SUB-TOTAL</b>	\$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	<b>TOTAL TO BE SPENT</b>	\$0	\$0	\$0	\$0