

# Proposed Budget

Spring Creek Improvement & Service District  
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	Pending Approval
C-1	<b>Balances at Beginning of Fiscal Year</b>				
C-1.1	General Fund Checking	\$1,049,106	\$1,049,106	\$1,553,423	\$1,553,423
C-1.2	Savings and Investments		\$0		
C-1.3	General Fund CD Balance		\$0		
C-1.4	All Other Funds		\$0		
C-1.5	Reserves (From Below)		\$0	\$0	\$0
C-1.6	<b>Total Estimated Cash and Investments on Hand</b>	\$1,049,106	\$1,049,106	\$1,553,423	\$1,553,423

## C-2 General Fund Reductions:

C-2.1	2010			
C-2.2		\$0	\$0	\$0
C-2.3		\$0	\$0	\$0
C-2.4	<b>Estimated Non-Restricted Funds Available</b>	\$1,049,106	\$1,049,106	\$1,553,423

## DOA Chart of Accounts

<b>SINKING &amp; DEBT SERVICE FUNDS</b>	<b>1070</b>		
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C-3		2023-2024	2024-2025	2025-2026	Pending Approval
		Actual	Estimated	Proposed	
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>	\$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	<i>Date of Reserve Approval in Minutes:</i>				
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

<b>RESERVES</b>	<b>1090</b>		
C-4		2023-2024	2024-2025
		Actual	Estimated
C-4.1	Beginning Balance in Reserve Account (end of previous year)		\$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>	\$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	<i>Date of Reserve Approval in Minutes:</i>		
C-4.11	<b>TOTAL OTHER RESERVE OUTLAY (a+b+c)</b>	\$0	\$0
C-4.12	Balance to be retained	\$0	\$0

## BOND FUNDS

<b>BOND FUNDS</b>	<b>1060</b>		
C-5		2023-2024	2024-2025
		Actual	Estimated
C-5.1	Beginning Balance in Reserve Account (end of previous year)		\$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>	\$0	\$0
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	\$0	\$0
C-5.9	<b>TOTAL TO BE SPENT</b>	\$0	\$0

## Proposed Budget

Spring Creek Improvement & Service District		Budget Hearing Information
PO Box 4780		<b>Location:</b> 1600 N East Butte Rd
Jackson, WY 83001		<b>Date:</b> July 17, 2025
307-732-8155		<b>Time:</b> 9:00am
Teton County		<b>Budget Prepared by:</b> Derek Goodson

S-A **BUDGET MESSAGE** W.S. 16-12-403 (c)

The Spring Creek Improvement and Service District budgets and assesses for various accounting, administrative and indirect costs of the District, ongoing operating and maintenance expenses and replacement costs related to the roads, water and sewer systems, and debt service for SLIF Loans. The District also budgets and assesses provisions for general road improvements, and for general water system improvements and capacity expansion. If any of the those funds are not expended for repairs, replacement or improvement of the road, water and sewer infrastructure or for debt service in the budget year, then those funds accumulate in the general fund of the District with the intent of using those funds for projects in future years. With no employees, the District utilizes local professionals and service providers to address the day to day affairs of the District. The District annually engages an accounting firm to perform a full audit of its books and records.

**S-B RESERVE DESCRIPTION**  
All funds funds are held in the General Fund

Where are the minutes of your board meeting available for public review?

1600 N East Butte Rd, Jackson Wyoming

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

JH News & Guide and by electronic mail

Where are the public meetings held?

1600 N East Butte Rd, Jackson Wyoming

## PROPOSED BUDGET SUMMARY

OVERVIEW	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
S-1 <b>Total Budgeted Expenditures</b>	\$541,833	\$1,054,299	\$1,342,566	\$1,442,566
S-2 <b>Total Principal to Pay on Debt</b>	\$50,192	\$51,261	\$51,261	\$51,261
S-3 <b>Total Change to Restricted Funds</b>	\$0	\$0	\$0	\$0
S-4 <b>Total General Fund and Forecasted Revenues Available</b>	\$2,016,539	\$2,658,982	\$3,103,250	\$3,103,250
S-5 <i>Amount requested from County Commissioners</i>	\$947,019	\$1,524,772	\$1,478,776	\$1,478,776
S-6 <b>Additional Funding Needed :</b> Projected Surplus:			\$0	\$0
<b>REVENUE SUMMARY</b>	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
S-7 <b>Operating Revenues</b>	\$0	\$0	\$0	\$0
S-8 <b>Tax levy (From the County Treasurer)</b>	\$947,019	\$1,524,772	\$1,478,776	\$1,478,776
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>	\$20,414	\$85,105	\$71,050	\$71,050
S-13 <b>Other Forecasted Revenue</b>	\$0	\$0	\$0	\$0
<b>S-14     Total Revenue</b>	<b>\$967,433</b>	<b>\$1,609,877</b>	<b>\$1,549,826</b>	<b>\$1,549,826</b>
FY 7/1/25-6/30/26				Spring Creek Improvement & Service District
EXPENDITURE SUMMARY	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
S-15 <b>Capital Outlay</b>	\$25,000	\$117,635	\$411,000	\$411,000
S-16 <b>Interest and Fees On Debt</b>	\$21,167	\$18,751	\$18,546	\$18,546
S-17 <b>Administration</b>	\$70,250	\$164,457	\$103,100	\$103,100
S-18 <b>Operations</b>	\$402,385	\$744,015	\$781,920	\$781,920
S-19 <b>Indirect Costs</b>	\$23,032	\$9,441	\$28,000	\$28,000
S-20R <b>Expenditures paid by Reserves</b>	\$0	\$0	\$0	\$0
<b>S-20     Total Expenditures</b>	<b>\$541,833</b>	<b>\$1,054,299</b>	<b>\$1,342,566</b>	<b>\$1,442,566</b>
DEBT SUMMARY	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
S-21 <b>Principal Paid on Debt</b>	\$50,192	\$51,261	\$51,261	\$51,261
CASH AND INVESTMENTS	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
<b>S-22     TOTAL GENERAL FUNDS</b>	<b>\$1,049,106</b>	<b>\$1,049,106</b>	<b>\$1,553,423</b>	<b>\$1,553,423</b>
<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>				
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
<b>S-33     TOTAL RESERVES AT END OF FISCAL YEAR</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

*End of Summary*

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

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

**DISTRICT ADDRESS:** PO Box 4780  
Jackson, WY 83001

**PREPARED BY:** Derek Goodson

**DISTRICT PHONE:** 307-732-8155

Prepared in compliance with the Uniform Municipal Fiscal Procedures Act (W.S. 16-12-401 et seq.) as it applies.

5/31/23      Form approved by Wyoming Department of Audit, Public Funds Division

## Proposed Budget

Spring Creek Improvement & Service District  
NAME OF DISTRICT/BOARD

FYE 6/30/2026

### PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
<b>R-1 Property Taxes and Assessments Received</b>					
R-1.1 Tax Levy (From the County Treasurer)	4001	\$947,019	\$1,524,772	\$1,478,776	\$1,478,776
R-1.2 Other County Support (see note on the right)	4005				

### FORECASTED REVENUE

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 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				
<b>R-2.5 Total Government Support</b>		\$0	\$0	\$0	\$0
<b>R-3 Operating Revenues</b>					
R-3.1 Customer Charges	4300				
R-3.2 Sales of Goods or Services	4300				
R-3.3 Other Assessments	4503				
<b>R-3.4 Total Operating Revenues</b>		\$0	\$0	\$0	\$0
<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				
<b>R-4.4 Total Grants</b>		\$0	\$0	\$0	\$0
<b>R-5 Miscellaneous Revenue</b>					
R-5.1 Interest	4501	\$10,826	\$47,841	\$42,000	\$42,000
R-5.2 Other: Specify	4500	\$9,588	\$37,264	\$29,050	\$29,050
R-5.3 Other: Additional					
<b>R-5.4 Total Miscellaneous</b>		\$20,414	\$85,105	\$71,050	\$71,050
<b>R-5.5 Total Forecasted Revenue</b>		\$20,414	\$85,105	\$71,050	\$71,050

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
<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):	4500				
R-6.3	4500				
R-6.4					
R-6.5					
<b>R-6.6 Total Other Forecasted Revenue (a+b)</b>		\$0	\$0	\$0	\$0

# Proposed Budget

Spring Creek Improvement & Service District  
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 Road improvements  
 E-1.6 Water&sewer improvements  
 E-1.7 \_\_\_\_\_  
 E-1.8 **TOTAL CAPITAL OUTLAY**

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
6201				
6210				
6211				
6200	\$0	\$59,450	\$200,000	\$200,000
6200	\$25,000	\$58,185	\$211,000	\$211,000
	\$25,000	\$117,635	\$411,000	\$411,000

## 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 Engineering  
 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 Bank & misc fees  
 E-5.7 \_\_\_\_\_  
 E-5.8 \_\_\_\_\_  
**E-6 TOTAL ADMINISTRATION**

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
7002				
7003				
7004				
7005				
7005				
	\$0	\$0	\$0	\$0
7011				
7012				
7013				
7013				
	\$0	\$0	\$0	\$0
7021	\$29,493	\$90,482	\$32,000	\$32,000
7022	\$22,730	\$41,437	\$43,360	\$43,360
7023	\$15,141	\$30,333	\$27,240	\$27,240
7023				
	\$0	\$0	\$0	\$0
7031				
7032				
7033				
7034				
7035	\$2,885	\$2,205	\$500	\$500
7035				
	\$0	\$0	\$0	\$0
	\$70,250	\$164,457	\$103,100	\$103,100

## Proposed Budget

Spring Creek Improvement & Service District

FYE 6/30/2026

## OPERATIONS BUDGET

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
E-7	<b>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					
E-8	<b>Travel</b>				
E-8.1	Mileage	7211			
E-8.2	Other (Specify)				
E-8.3		7212			
E-8.4		7212			
E-8.5					
E-9	<b>Operating supplies (List)</b>				
E-9.1		7220			
E-9.2		7220			
E-9.3		7220			
E-9.4		7220			
E-9.5					
E-10	<b>Program Services (List)</b>				
E-10.1		7230			
E-10.2		7230			
E-10.3		7230			
E-10.4		7230			
E-10.5					
E-11	<b>Contractual Arrangements (List)</b>				
E-11.1		7400			
E-11.2		7400			
E-11.3		7400			
E-11.4		7400			
E-11.5					
E-12	<b>Other operations (Specify)</b>				
E-12.1	Road system maintenance	7450	\$150,301	\$351,861	\$487,960
E-12.2	Water system maintenance	7450	\$199,621	\$276,118	\$187,590
E-12.3	Sewer system maintenance	7450	\$52,463	\$116,035	\$106,370
E-12.4		7450			
E-12.5					
E-13	<b>TOTAL OPERATIONS</b>		\$402,385	\$744,015	\$781,920

# Proposed Budget

Spring Creek Improvement & Service District

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 D&O  
 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	Pending Approval
7502				
7503	\$23,032	\$9,441	\$20,000	\$20,000
7504				
7505	\$0	\$0	\$8,000	\$8,000
7505				
7511				
7512				
7513				
7514				
7515				
7516				
7516				
<b>\$23,032</b>	<b>\$9,441</b>	<b>\$28,000</b>	<b>\$28,000</b>	

## 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	Pending Approval
6401	\$50,192	\$51,261	\$51,261	\$51,261
6410	\$21,167	\$18,751	\$18,546	\$18,546
6420				
	\$71,359	\$70,011	\$69,806	\$69,806