

**Final Budget**

<b>SPSC Improvement &amp; Service District</b>	
PO Box 4047 Jackson, WY 83001 307-733-0205	Budget Hearing Information Location: Office of GTPM Date: 6/19/2025 Time: 12:00pm
Teton County	Budget Prepared by: GTPM

S-A <b>BUDGET MESSAGE</b>	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 filed 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 2025-26 fiscal year and to cover unforeseen expenses and costs to the water and sewer system.</p>	

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

S-C																									
<table border="1"> <thead> <tr> <th><b>Names of Board Members</b></th> <th>Date of End of Term</th> </tr> </thead> <tbody> <tr><td>Mark Barron</td><td>11/30/28</td></tr> <tr><td>Diane Guslander</td><td>11/30/26</td></tr> <tr><td>Scott Anderson</td><td>11/30/26</td></tr> <tr><td>Joe Rice</td><td>11/30/28</td></tr> <tr><td></td><td></td></tr> <tr><td></td><td></td></tr> <tr><td></td><td></td></tr> <tr><td></td><td></td></tr> <tr><td></td><td></td></tr> <tr><td></td><td></td></tr> <tr><td></td><td></td></tr> </tbody> </table>	<b>Names of Board Members</b>	Date of End of Term	Mark Barron	11/30/28	Diane Guslander	11/30/26	Scott Anderson	11/30/26	Joe Rice	11/30/28															<p>Does the district have regular office hours exceeding 20 hours per week? <input type="checkbox"/> No</p> <p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p>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.</p>
<b>Names of Board Members</b>	Date of End of Term																								
Mark Barron	11/30/28																								
Diane Guslander	11/30/26																								
Scott Anderson	11/30/26																								
Joe Rice	11/30/28																								

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 via Zoom
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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>	\$53,216	\$52,142	\$57,483	\$57,483
S-2 <b>Total Principal to Pay on Debt</b>	\$45,023	\$46,133	\$47,271	\$47,271
S-3 <b>Total Change to Restricted Funds</b>	\$0	\$0	\$0	\$0
S-4 <b>Total General Fund and Forecasted Revenues Available</b>	\$527,882	\$533,584	\$542,860	\$542,860
S-5 <i>Amount requested from County Commissioners</i>	\$92,618	\$97,828	\$95,000	\$95,000
S-6 <b>Additional Funding Needed :</b>			<b>\$0</b>	<b>\$0</b>
		<b>Projected Surplus:</b>		<b>\$438,106</b>
REVENUE SUMMARY	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-7 <b>Operating Revenues</b>	\$12,331	\$12,770	\$12,624	\$12,624
S-8 <b>Tax levy (From the County Treasurer)</b>	\$92,618	\$97,828	\$95,000	\$95,000
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>	\$1,641	\$1,693	\$0	\$0
S-13 <b>Other Forecasted Revenue</b>	\$0	\$0	\$0	\$0
<b>S-14     Total Revenue</b>	<b>\$106,590</b>	<b>\$112,291</b>	<b>\$107,624</b>	<b>\$107,624</b>
FY 7/1/25-6/30/26				SPSC Improvement & Service District
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>	\$22,959	\$21,849	\$20,711	\$20,711
S-17 <b>Administration</b>	\$11,165	\$16,646	\$15,700	\$15,700
S-18 <b>Operations</b>	\$14,842	\$13,647	\$19,072	\$19,072
S-19 <b>Indirect Costs</b>	\$4,250	\$0	\$2,000	\$2,000
S-20R <b>Expenditures paid by Reserves</b>	\$0	\$0	\$0	\$0
<b>S-20     Total Expenditures</b>	<b>\$53,216</b>	<b>\$52,142</b>	<b>\$57,483</b>	<b>\$57,483</b>
DEBT SUMMARY	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
<b>S-21     Principal Paid on Debt</b>	<b>\$45,023</b>	<b>\$46,133</b>	<b>\$47,271</b>	<b>\$47,271</b>
CASH AND INVESTMENTS	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
<b>S-22     TOTAL GENERAL FUNDS</b>	<b>\$421,292</b>	<b>\$421,292</b>	<b>\$435,236</b>	<b>\$435,236</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
S-33 <b>TOTAL RESERVES AT END OF FISCAL YEAR</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

*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

## Final Budget

SPSC 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	Final Approval
<b>R-1 Property Taxes and Assessments Received</b>					
R-1.1 Tax Levy (From the County Treasurer)	4001	\$92,618	\$97,828	\$95,000	\$95,000
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	Final 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	\$12,331	\$12,770	\$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>		\$12,331	\$12,770	\$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	\$1,641	\$1,693		
R-5.2 Other: Specify	4500				
R-5.3 Other: Additional					
R-5.4 <b>Total Miscellaneous</b>		\$1,641	\$1,693	\$0	\$0
R-5.5 <b>Total Forecasted Revenue</b>		\$13,972	\$14,463	\$12,624	\$12,624

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final 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					
R-6.6 <b>Total Other Forecasted Revenue (a+b)</b>		\$0	\$0	\$0	\$0

# Final Budget

SPSC 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 \_\_\_\_\_  
 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	\$0	\$0	\$0	\$0
6210	\$0	\$0	\$0	\$0
6211	\$0	\$0	\$0	\$0
6200	\$0	\$0	\$0	\$0
6200	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## 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 \_\_\_\_\_  
 E-5.8 \_\_\_\_\_  
**E-6 TOTAL ADMINISTRATION**

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
7002	\$7,200	\$7,200	\$7,200	\$7,200
7003	\$0	\$0	\$0	\$0
7004	\$0	\$0	\$0	\$0
7005	\$0	\$0	\$0	\$0
7005	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
<b>7011</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>7012</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
7013	\$0	\$0	\$0	\$0
7013	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
<b>7021</b>	<b>\$2,900</b>	<b>\$3,500</b>	<b>\$3,500</b>	<b>\$3,500</b>
<b>7022</b>	<b>\$7,656</b>	<b>\$3,500</b>	<b>\$3,500</b>	<b>\$3,500</b>
7023	\$0	\$0	\$0	\$0
7023	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
<b>7031</b>	<b>\$66</b>	<b>\$296</b>	<b>\$1,500</b>	<b>\$1,500</b>
<b>7032</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>7033</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>7034</b>	<b>\$999</b>	<b>\$1,494</b>	<b>\$1,500</b>	<b>\$1,500</b>
7035	\$0	\$0	\$0	\$0
7035	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
<b>TOTAL ADMINISTRATION</b>	<b>\$11,165</b>	<b>\$16,646</b>	<b>\$15,700</b>	<b>\$15,700</b>

# Final Budget

SPSC Improvement & Service District

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

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

- E-10.1 Water & Sewer Operations \_\_\_\_\_
- E-10.2 Water Utility Fees \_\_\_\_\_
- E-10.3 Utilities \_\_\_\_\_
- 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 Miscellaneous \_\_\_\_\_
- 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			\$3,500	\$3,500
7220				
7220				
7220				
7230	\$2,220	\$1,025	\$2,000	\$2,000
7230	\$12,622	\$12,622	\$12,622	\$12,622
7230			\$650	\$650
7230				
7400				
7400				
7400				
7400				
7450			\$300	\$300
7450				
7450				
7450				
	\$14,842	\$13,647	\$19,072	\$19,072

# Final Budget

SPSC Improvement & Service District

FYE 6/30/2026

## **INDIRECT COSTS BUDGET**

		DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
<b>E-14</b>	<b>Insurance</b>					
E-14.1	Liability	7502	\$4,250		\$2,000	\$2,000
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						
<b>E-15</b>	<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						
<b>E-17</b>	<b>TOTAL INDIRECT COSTS</b>		\$4,250	\$0	\$2,000	\$2,000

## **DEBT SERVICE BUDGET**

		DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
<b>D-1</b>	<b>Debt Service</b>					
D-1.1	Principal	6401	\$45,023	\$46,133	\$47,271	\$47,271
D-1.2	Interest	6410	\$22,959	\$21,849	\$20,711	\$20,711
D-1.3	Fees	6420				
<b>D-2</b>	<b>TOTAL DEBT SERVICE</b>		\$67,982	\$67,982	\$67,982	\$67,982

# Final Budget

SPSC Improvement & Service District  
NAME OF DISTRICT/BOARD

FYE 6/30/2026

GENERAL FUNDS				
C-1	End of Year Beginning Beginning			
	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed
	<b>1010</b>	\$167,931	\$167,931	\$180,342
	<b>1040</b>	\$253,361	\$253,361	\$254,894
	<b>1050</b>		\$0	
	<b>1020</b>		\$0	
C-1.5	Reserves (From Below)	\$0	\$0	\$0
C-1.6	<b>Total Estimated Cash and Investments on Hand</b>	\$421,292	\$421,292	\$435,236
C-2 General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE	<b>2010</b>		
C-2.2	b. Reserves		\$0	\$0
C-2.3	<b>Total Deductions (a+b)</b>		\$0	\$0
C-2.4	<b>Estimated Non-Restricted Funds Available</b>	\$421,292	\$421,292	\$435,236
SINKING & DEBT SERVICE FUNDS				
C-3		DOA Chart of Accounts		
C-3.1	Beginning Balance in Reserve Account (end of previous year)		2023-2024 Actual	2024-2025 Estimated
C-3.2	<i>Date of Reserve Approval in Minutes:</i>			\$0
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
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
C-3.12	Balance to be retained		\$0	\$0
RESERVES				
C-4		DOA Chart of Accounts		
C-4.1	Beginning Balance in Reserve Account (end of previous year)		2023-2024 Actual	2024-2025 Estimated
C-4.2	<i>Date of Reserve Approval in Minutes:</i>			\$0
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				
C-5		DOA Chart of Accounts		
C-5.1	Beginning Balance in Reserve Account (end of previous year)		2023-2024 Actual	2024-2025 Estimated
C-5.2	<i>Date of Reserve Approval in Minutes:</i>			\$0
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