

Final Budget

SPSC Improvement & Service District	
Budget Hearing Information	
PO Box 4047	Location: Office of GTPM
Jackson, WY 83001	Date: 6/19/2025
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 2025-26 fiscal year and to cover unforeseen expenses and costs to the water and sewer system.</p>		
S-B	RESERVE DESCRIPTION	
<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		
Names of Board Members	Date of End of Term	Does the district have regular office hours exceeding 20 hours per week? No
Mark Barron	11/30/28	<div style="border: 1px solid black; height: 40px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div>
Diane Guslander	11/30/26	
Scott Anderson	11/30/26	
Joe Rice	11/30/28	
		<div style="border: 1px solid black; height: 40px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div>

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 via Zoom

FINAL BUDGET SUMMARY

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

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

Final Budget

SPSC Improvement & Service District

FYE 6/30/2026

NAME OF DISTRICT/BOARD

PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
R-1 Property Taxes and Assessments Received					
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
R-2 Revenues from Other Governments					
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 Total Government Support		\$0	\$0	\$0	\$0
R-3 Operating Revenues					
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 Total Operating Revenues		\$12,331	\$12,770	\$12,624	\$12,624
R-4 Grants					
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 Total Grants		\$0	\$0	\$0	\$0
R-5 Miscellaneous Revenue					
R-5.1 Interest	4501	\$1,641	\$1,693		
R-5.2 Other: Specify _____	4500				
R-5.3 Other: Additional _____					
R-5.4 Total Miscellaneous		\$1,641	\$1,693	\$0	\$0
R-5.5 Total Forecasted Revenue		\$13,972	\$14,463	\$12,624	\$12,624
R-6 Other Forecasted Revenue					
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 Total Other Forecasted Revenue (a+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				
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 _____
- 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				
7004				
7005				
7005				
7011				
7012				
7013				
7013				
7021	\$2,900		\$3,500	\$3,500
7022		\$7,656	\$3,500	\$3,500
7023				
7023				
7031	\$66	\$296		
7032				
7033				
7034	\$999	\$1,494	\$1,500	\$1,500
7035				
7035				
	\$11,165	\$16,646	\$15,700	\$15,700

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
E-14 Insurance					
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					
E-15 Indirect payroll costs:					
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 TOTAL INDIRECT COSTS		\$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
D-1 Debt Service					
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				
D-2 TOTAL DEBT SERVICE		\$67,982	\$67,982	\$67,982	\$67,982

Final Budget

SPSC Improvement & Service District

FYE 6/30/2026

NAME OF DISTRICT/BOARD

GENERAL FUNDS

		End of Year	Beginning	Beginning	
		2023-2024	2024-2025	2025-2026	Final Approval
		Actual	Estimated	Proposed	
DOA Chart of Accounts					
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking	1010	\$167,931	\$167,931	\$180,342
C-1.2	Savings and Investments	1040	\$253,361	\$253,361	\$254,894
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		\$421,292	\$421,292	\$435,236
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		\$421,292	\$421,292	\$435,236

DOA Chart of Accounts

SINKING & DEBT SERVICE FUNDS

1070

		2023-2024	2024-2025	2025-2026	Final Approval
		Actual	Estimated	Proposed	
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

		2023-2024	2024-2025	2025-2026	Final Approval
		Actual	Estimated	Proposed	
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

		2023-2024	2024-2025	2025-2026	Final Approval
		Actual	Estimated	Proposed	
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