

Final Budget

SPSC Improvement & Service District	
P.O. Box 4047 Jackson, WY 83001 307-733-0205	Budget Hearing Information Location: Office of GTPM Date: 6/21/2022 Time: 12pm
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 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 2022-23 Fiscal year and to cover unforeseen expenses and costs to the water and sewer system.</p>	

S-B RESERVE DESCRIPTION	
<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>	

S-C																									
<table border="1"> <thead> <tr> <th>Names of Board Members</th> <th>Date of End of Term</th> </tr> </thead> <tbody> <tr><td>Mark Barron</td><td>11/30/24</td></tr> <tr><td>Diane Guslander</td><td>11/30/22</td></tr> <tr><td>Scott Anderson</td><td>11/30/22</td></tr> <tr><td>Joe Rice</td><td>11/30/24</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>	Names of Board Members	Date of End of Term	Mark Barron	11/30/24	Diane Guslander	11/30/22	Scott Anderson	11/30/22	Joe Rice	11/30/24															<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"/> <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>
Names of Board Members	Date of End of Term																								
Mark Barron	11/30/24																								
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Joe Rice	11/30/24																								

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
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Where are the public meetings held? GTPM office via Zoom

FINAL BUDGET SUMMARY

OVERVIEW	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-1 Total Budgeted Expenditures	\$205,646	\$40,006	\$55,465	\$55,465
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	\$461,261	\$461,261
S-5 <i>Amount requested from County Commissioners</i>	\$129,633	\$125,200	\$95,000	\$95,000
S-6 Additional Funding Needed :			\$0	\$0
REVENUE SUMMARY	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-7 Operating Revenues	\$0	\$0	\$12,624	\$12,624
S-8 Tax levy (From the County Treasurer)	\$129,633	\$125,200	\$95,000	\$95,000
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	\$107,624	\$107,624
FY 7/1/22-6/30/23				SPSC Improvement & Service District
EXPENDITURE SUMMARY	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final 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	\$16,800	\$16,800
S-18 Operations	\$159,192	\$2,134	\$14,622	\$14,622
S-19 Indirect Costs	\$620	\$600	\$0	\$0
S-20R Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20 Total Expenditures	\$205,646	\$40,006	\$55,465	\$55,465
DEBT SUMMARY	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final 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	Final 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)			
S-27 Amount to be added	\$0	\$0	\$0	\$0
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)			
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 _____ Date adopted by Special District _____
Budget Officer / District Official (if not same as "Submitted by")

DISTRICT ADDRESS: P.O. 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.

5/4/22 Form approved by Wyoming Department of Audit, Public Funds Division

Final Budget

SPSC Improvement & Service District

NAME OF DISTRICT/BOARD

FYE 6/30/2023

PROPERTY TAXES AND ASSESSMENTS

R-1 **Property Taxes and Assessments Received**
 R-1.1 **Tax Levy (From the County Treasurer)**
 R-1.2 Other County Support (see note on the right)

DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
4001	\$129,633	\$125,200	\$95,000	\$95,000
4005				

FORECASTED REVENUE

R-2 **Revenues from Other Governments**
 R-2.1 State Aid
 R-2.2 Additional County Aid (non-treasurer)
 R-2.3 City (or Town) Aid
 R-2.4 Other (Specify)
 R-2.5 **Total Government Support**
 R-3 **Operating Revenues**
 R-3.1 Customer Charges
 R-3.2 Sales of Goods or Services
 R-3.3 Other Assessments
 R-3.4 **Total Operating Revenues**
 R-4 **Grants**
 R-4.1 Direct Federal Grants
 R-4.2 Federal Grants thru State Agencies
 R-4.3 Grants from State Agencies
 R-4.4 **Total Grants**
 R-5 **Miscellaneous Revenue**
 R-5.1 Interest
 R-5.2 Other: Specify _____
 R-5.3 Other: Additional _____
 R-5.4 **Total Miscellaneous**
 R-5.5 **Total Forecasted Revenue**

DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
4211	\$84,969	\$0	\$0	\$0
4237				
4237				
4237				
	\$84,969	\$0	\$0	\$0
4300			\$12,624	\$12,624
4300				
4503				
	\$0	\$0	\$12,624	\$12,624
4201				
4201				
4211				
	\$0	\$0	\$0	\$0
4501	\$33	\$29		
4500				
	\$33	\$29	\$0	\$0
	\$85,002	\$29	\$12,624	\$12,624

R-6 **Other Forecasted Revenue**
 R-6.1 a. Other past due as estimated by Co. Treas.
 R-6.2 b. Other forecasted revenue (specify):
 R-6.3 _____
 R-6.4 _____
 R-6.5 _____
 R-6.6 **Total Other Forecasted Revenue (a+b)**

4004				
4500				
4500				
	\$0	\$0	\$0	\$0

Final Budget

SPSC Improvement & Service District
NAME OF DISTRICT/BOARD

FYE 6/30/2023

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	2020-2021 Actual	2021-2022 Estimated	2022-2023 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 Bank Service Charges
 E-5.8 see additional details
E-6 TOTAL ADMINISTRATION

DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
7002	\$7,200	\$7,200	\$7,200	\$7,200
7003				
7004				
7005				
7005				
	\$0	\$0	\$0	\$0
7011				
7012				
7013				
7013				
	\$0	\$0	\$0	\$0
7021	\$225	\$35	\$1,000	\$1,000
7022	\$3,470	\$6,026	\$6,500	\$6,500
7023				
7023				
	\$0	\$0	\$0	\$0
7031			\$100	\$100
7032				
7033				
7034	\$999	\$999	\$1,000	\$1,000
7035	\$475	\$75		
7035	\$100			
			\$1,000	\$1,000
	\$12,469	\$14,335	\$16,800	\$16,800

Final 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	Final Approval
7202				
7203				
7204				
7204				
7211				
7212				
7212				
7220	\$10,292			
7220	\$145,199			
7220				
7220				
7230	\$3,701	\$2,134		
7230			\$2,000	\$2,000
7230			\$12,622	\$12,622
7230				
7400				
7400				
7400				
7400				
7450				
7450				
7450				
7450				
	\$159,192	\$2,134	\$14,622	\$14,622

Final Budget

SPSC Improvement & Service District

FYE 6/30/2023

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 _____
 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	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
7502	\$620	\$600	\$0	
7503				
7504				
7505				
7505				
7511				
7512				
7513				
7514				
7515				
7516				
7516				

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	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
6401	\$41,851	\$45,045	\$43,940	\$43,940
6410	\$33,366	\$22,937	\$24,042	\$24,042
6420				
	\$75,216	\$67,982	\$67,982	\$67,982

Final Budget

SPSC Improvement & Service District
NAME OF DISTRICT/BOARD

FYE 6/30/2023

GENERAL FUNDS							
C-1	Balances at Beginning of Fiscal Year	DOA Chart of Accounts	End of Year 2020-2021 Actual	Beginning 2021-2022 Estimated	Beginning 2022-2023 Proposed	Final Approval	
		1010	\$103,018	\$103,018	\$103,137	\$103,137	
		1040	\$250,477	\$250,477	\$250,500	\$250,500	
		1050	\$0	\$0	\$0	\$0	
		1020	\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	\$0	
		Total Estimated Cash and Investments on Hand	\$353,495	\$353,495	\$353,637	\$353,637	
		2010	\$0	\$0	\$0	\$0	
		Total Deductions (a+b)	\$0	\$0	\$0	\$0	
C-2 General Fund Reductions:		Estimated Non-Restricted Funds Available	\$353,495	\$353,495	\$353,637	\$353,637	
SINKING & DEBT SERVICE FUNDS							
C-3		DOA Chart of Accounts	1070				
C-3.1		Beginning Balance in Reserve Account (end of previous year)	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval	
C-3.2		Date of Reserve Approval in Minutes:	\$0	\$0	\$0	\$0	
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					
C-4		DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval	
C-4.1		Beginning Balance in Reserve Account (end of previous year)	\$0	\$0	\$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					
C-5		DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval	
C-5.1		Beginning Balance in Reserve Account (end of previous year)	\$0	\$0	\$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	