

**ROSCOE CITY TRUSTEE BOARD  
Regular Meeting – Agenda  
Monday, March 2, 2026, @ 7:30 P.M.**

**Approval of Agenda.**

**Approval of minutes for February 2, 2026, meetings.**

**Approval of bills.**

**Approval of February Financial Statement, and bank reconciliations.**

**Public Comments – public is limited to 10 minutes to share their comments/concerns with the Council.**

**Roscoe Community Club – play area at the ballfield**

**Code Enforcement**

**Street Work  
-Andrew St drainage**

**Bulk water**

**Street/Utility Report – Nathan Miller  
-Playground equipment at park  
-shop  
-opening date for restricted use site**

**Dispose of old Christmas lights**

**FO Bauman report  
-annual report**

**Resolution 2026-2 for sewer surcharge surplus**

**District 6 Meeting – March 18 in Redfield @ 6 pm –**

**\*\*Executive Session**

**Equalization meeting – March 16, 2026 @ 8:15 AM.**

**Next regular meeting – Monday, April 6, 2026, @ 7:30 P.M.**

**Motion to adjourn.**

**\*\* Executive Session:** The City of Roscoe Council reserves the right to go into executive session at any point during the meeting. A motion to go into executive session shall cite the applicable subsection under codified law 1-25-2

Roscoe City Board Proceedings  
February 2, 2026  
7:30 P.M.

The Roscoe City Trustee Board met in regular session in the City Office with President Treichel presiding. Members present were Malsam and Lehr. Absent: D. Bauman. Others present: Nathan Miller, Fred Schneider and Tracy Treichel.

President Treichel called the meeting to order at 7:33 pm.

Lehr moved and Malsam seconded to approve the agenda. All aye. Motion carried.

Treichel moved and Lehr seconded to approve the minutes of the January 5, 2026, meeting. All aye. Motion carried.

Lehr moved and Treichel seconded to approve the corrections to the minutes of the December 5, 2024, meeting, adding the following addition: “- Water Construction Fund and Sewer Construction Fund have been emptied to go with the closing of the project checking account. D. Bauman moved and Hettick seconded to close both funds. All aye. Motion carried.” This motion was missed in the original creation of the minutes. All aye. Motion carried.

Lehr moved and Malsam seconded to approve the January Financial Statement and bank reconciliations. All aye. Motion carried.

Treichel moved and Malsam seconded to approve the payment of the following bills. All aye. Motion carried.

**January 16, 2026, payroll:** FO – \$909.17; Govt. Building - \$367.94; Hwy & Streets – \$459.37; Rubble - \$147.21; Parks - \$368.01; Water Dept.- \$254.17; Sewer Dept - \$127.11;

**January 16, 2026, bills:**

A1 Sanitation & Recycling – utilities - \$296.53; AP Express – supplies - \$394.62; EFTPS –WHT, SS, & Med. Tax - \$1484.00; First State Bank of Roscoe – fees - \$10.00; FP Mailing Solutions – fees - \$ 90.00; Hawkins – supplies - \$20.00; MDU – utilities - \$204.65; Roscoe Area Senior Center – other - \$5,000.00; Roscoe Fire Department – fees - \$12,500.00; SD One Call – locates - \$15.75; SD Retirement System – January retirement - \$754.96; Visa – supplies - \$449.40; WEB Water – water - \$3721.06;

**February 2, 2026, payroll:** Trustees –\$773.84; FO – \$853.71; Govt. Building - \$398.90; Hwy & Streets – \$410.74; Snow - \$96.37; Rubble - \$159.55; Parks - \$398.90; Water Dept.- \$259.98; Sewer Dept - \$129.99;

**February 2, 2026, bills:**

Dakota Fluid Power – supplies - \$198.12; Dakota Pump & Control – repairs - \$334.69; Dept of Health – fees - \$20.00; Gibson Publishing – publishing - \$118.14; Hawkins – supplies - \$20.00; Health Pool of SD – health insurance - \$2003.74; Montana Dakota Utilities – utilities - \$2532.47; SDML – travel/conference - \$35.00; SD State Treasurer – sales tax - \$11.09; Snow Wheels, LLC- supplies - \$3750.00; Transource Truck & Equipment – supplies - \$8636.54; US Bank – loan payments - \$27,719.54; Venture Communications – utilities - \$265.87; Verizon Wireless – utilities - \$278.04.

During public comments, Fred Schneider spoke to the Board about his concerns on the water/sewer bills, and how they might be impacted with the lagoon project that is being discussed.

Nathan Miller reported to the Board:

- Snow wheels put on the snow plow – has already been used this past weekend
- A small section of pallet racking put in at the shop for storage – to get some items up off the floor for more room;
  - o Trustee Lehr mentioned how he helped with putting the pallet racking up and moving items; his skid loader was used during this time and had been in the shop; loader was also used for some smaller snow cleaning around the city and he has helped clean parts of the street when Nathan is out cleaning snow; no cost to the city with the loader being held at the shop.
- Some windows in the shop are broken; will look into cost for replacement and/or removal due to location
- Pickup has an error code for service airbag; will be getting it looked into and other needed maintenance

FO Bauman discussed with the Board:

- She is working on the annual report for 2025 right now – due in May
- Petitions for the June 2 election can now be circulated
- She has been watching the interest rates for CDs and the SD Fit Money Market. Interest rates are still better for the City with the money market account. Bauman will look into moving money over to that account.

The next regular meeting is Monday, March 2, 2026, @ 7:30 pm.

Equalization meeting is tentatively set for Monday, March 16, 2026 @ 8:15 am.

Office and shop closed on February 16 for Presidents' Day.

Lehr moved and Treichel seconded to adjourn. Motion carried.

Leland Treichel  
President

Attest:

Nicole Bauman  
Finance Officer

Published once at the total approximate cost of \_\_\_\_\_.

CITY OF ROSCOE

**\*Check Detail Register©**

Batch: 021726pay,030226PAY

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
<b>10100 CHECKING</b>					
<b>210 e</b>	02/17/26	<b>EFTPS</b>			
G 100-21701		Federal Withholding	\$335.00		Fed withholding
G 100-21705		Social Security Liability	\$901.80		Soc Sec
G 100-21706		Medicare Liability	\$210.92		Medicare
		Total	\$1,447.72		
<b>211 e</b>	02/17/26	<b>FIRST STATE BANK OF ROSCOE</b>			
E 100-41420-42200		Professional Fees	\$10.00		ach fee
		Total	\$10.00		
<b>17318</b>	02/17/26	<b>AP EXPRESS</b>			
E 100-43110-42600		Supplies	\$99.75		unleaded fuel
		Total	\$99.75		
<b>17319</b>	02/17/26	<b>AVERA OCCUPATIONAL MEDICINE</b>			
E 100-43110-42200		Professional Fees	\$109.80	00130874-00	drug/alcohol screening annual fee
		Total	\$109.80		
<b>17320</b>	02/17/26	<b>FEM ELECTRIC</b>			
E 600-43320-42800		Utilities	\$150.00		January electric at well
		Total	\$150.00		
<b>17321</b>	02/17/26	<b>Performance Crane &amp; Heavy Haul</b>			
E 100-41920-42600		Supplies	\$1,350.00		pallet racking
		Total	\$1,350.00		
<b>17322</b>	02/17/26	<b>ROSCOE TRUSTWORTHY HARDWARE</b>			
E 100-43170-42600		Supplies	\$92.08		parts for snow plow
		Total	\$92.08		
<b>17323</b>	02/17/26	<b>RUNNING SUPPLY INC</b>			
E 100-41920-42600		Supplies	\$343.45	0014-825924	building/plumbing winterization
		Total	\$343.45		
<b>17324</b>	02/17/26	<b>South Dakota Retirement System</b>			
G 100-21710		SDRS	\$295.16		Nicole Feb retire
G 100-21710		SDRS	\$442.70		Nathan Feb retire
		Total	\$737.86		
<b>17325</b>	02/17/26	<b>VISA</b>			
E 100-41420-42200		Professional Fees	\$46.24		teams and tax1099 fees
E 100-43110-42600		Supplies	\$599.52		misc shop supplies
E 100-43110-42600		Supplies	\$211.43		misc shop supplies
		Total	\$857.19		
<b>17326</b>	02/17/26	<b>WEB WATER</b>			
E 600-43310-42642		WEB Water	\$3,632.85		January water 479300
		Total	\$3,632.85		
<b>17327</b>	02/17/26	<b>CITY OF ROSCOE</b>			

CITY OF ROSCOE

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**\*Check Detail Register©**

Batch: 021726pay,030226PAY

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
E 100-41920-42800		Utilities	\$665.50		water/sewer
		Total	\$665.50		
<b>17329</b>	03/02/26	<b>A-1 SANITATION &amp; RECYCLING</b>			
E 100-41920-42800		Utilities	\$289.18	186637	roll-off
		Total	\$289.18		
<b>17330</b>	03/02/26	<b>BANTZ, GOSCH, &amp; CREMER LLC</b>			
E 100-41410-42200		Professional Fees	\$31.00	135807 JMS	legal services
		Total	\$31.00		
<b>17331</b>	03/02/26	<b>BANYON DATA SYSTEMS</b>			
E 100-41420-42200		Professional Fees	\$1,126.67	167557	1/3 annual support
E 600-43340-42200		Professional Fees	\$1,126.67	167557	1/3 annual support water
E 650-43250-42200		Professional Fees	\$1,126.66	167557	1/3 annual support sewer
		Total	\$3,380.00		
<b>17332</b>	03/02/26	<b>DEPARTMENT OF HEALTH</b>			
E 600-43340-42200		Professional Fees	\$20.00	10625374	month water testing
		Total	\$20.00		
<b>17333</b>	03/02/26	<b>GIBSON PUBLISHING</b>			
E 100-41210-42300		Publishing	\$49.41		Feb minutes
		Total	\$49.41		
<b>17334</b>	03/02/26	<b>H&amp;H CONTRACTING, INC</b>			
E 600-43310-42500		Repairs	\$127.50		deicer ship
		Total	\$127.50		
<b>17335</b>	03/02/26	<b>HAWKINS</b>			
E 600-43330-42600		Supplies	\$20.00	7335047	cylinders
		Total	\$20.00		
<b>17336</b>	03/02/26	<b>HEALTH POOL OF SD</b>			
G 100-21740		HEALTH INSURANCE	\$1,001.87	2026-1210	Nicole March health
G 100-21740		HEALTH INSURANCE	\$1,001.87	2026-1210	Nathan March health
		Total	\$2,003.74		
<b>17337</b>	03/02/26	<b>MDU</b>			
E 100-41920-42800		Utilities	\$608.36		office, shop, library, storage
E 100-43160-42800		Utilities	\$794.12		street lights
E 100-45220-42800		Utilities	\$287.67		parks
E 600-43320-42800		Utilities	\$526.66		water tower/chlorine
		Total	\$2,216.81		
<b>17338</b>	03/02/26	<b>SD STATE TREASURER</b>			
G 100-21700		Sales Tax	\$8.29		gravel
E 100-43240-42900		Other	\$13.11		garbage
		Total	\$21.40		
<b>17339</b>	03/02/26	<b>SDPAA</b>			
E 100-41920-42100		Insurance	\$15,280.61	32170-4221	2026 Insurance

**\*Check Detail Register©**

Batch: 021726pay,030226PAY

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
Total			\$15,280.61		
<b>17340</b>	03/02/26	<b>VENTURE COMMUNICATIONS</b>			
E 100-41920-42800		Utilities	\$247.88		office & shop
E 600-43320-42800		Utilities	\$19.00		lift station
Total			\$266.88		
<b>17341</b>	03/02/26	<b>VERIZON WIRELESS</b>			
E 100-41920-42800		Utilities	\$39.73	6136444575	cell phone
Total			\$39.73		
<b>10100</b>			<b>\$33,242.46</b>		

**Fund Summary**

**10100 CHECKING**

100 General Fund	\$26,493.12
600 Water Fund	\$5,622.68
650 Sewer Fund	\$1,126.66
	\$33,242.46

APPROVAL BY THE MUNICIPAL BOARD FOR PAYMENT

Approved for payment by municipal board action on \_\_\_\_\_ 20\_\_\_\_.

	Begin Year	Month Debit	Month Credit	YTD Debit	YTD Credit	Balance
FUND 100 General Fund						
G 100-10100 CHECKING	\$74,200.56	\$32,685.37	\$33,021.39	\$57,581.06	\$68,572.73	\$63,208.89
G 100-10105 PETTY CASH	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
G 100-10255 SD FIT	\$164,680.86	\$424.65	\$0.00	\$896.96	\$0.00	\$165,577.82
	<b>\$238,931.42</b>	<b>\$33,110.02</b>	<b>\$33,021.39</b>	<b>\$58,478.02</b>	<b>\$68,572.73</b>	<b>\$228,836.71</b>
FUND 600 Water Fund						
G 600-10100 CHECKING	\$10,485.59	\$8,464.50	\$5,822.11	\$17,658.01	\$70,052.65	-\$41,909.05
G 600-22000 CUSTOMER D	\$19,181.24	\$0.00	\$150.00	\$0.00	\$150.00	\$19,031.24
G 600-30001 UNDISTRIBUTE	-\$1,405.29	\$378.65	\$12.25	\$721.25	\$749.15	-\$1,433.19
	<b>\$28,261.54</b>	<b>\$8,843.15</b>	<b>\$5,984.36</b>	<b>\$18,379.26</b>	<b>\$70,951.80</b>	<b>-\$24,311.00</b>
FUND 610 Water Surcharge Fund						
G 610-10100 CHECKING	\$92,024.91	\$3,311.70	\$7,807.85	\$6,112.53	\$7,807.85	\$90,329.59
	<b>\$92,024.91</b>	<b>\$3,311.70</b>	<b>\$7,807.85</b>	<b>\$6,112.53</b>	<b>\$7,807.85</b>	<b>\$90,329.59</b>
FUND 650 Sewer Fund						
G 650-10100 CHECKING	\$160,698.57	\$827.81	\$344.24	\$1,574.22	\$1,577.54	\$160,695.25
	<b>\$160,698.57</b>	<b>\$827.81</b>	<b>\$344.24</b>	<b>\$1,574.22</b>	<b>\$1,577.54</b>	<b>\$160,695.25</b>
FUND 660 Sewer Surcharge Fund						
G 660-10100 CHECKING	\$148,241.45	\$8,306.77	\$19,911.69	\$15,301.50	\$19,911.69	\$143,631.26
	<b>\$148,241.45</b>	<b>\$8,306.77</b>	<b>\$19,911.69</b>	<b>\$15,301.50</b>	<b>\$19,911.69</b>	<b>\$143,631.26</b>
<b>Total</b>	<b>\$668,157.89</b>	<b>\$54,399.45</b>	<b>\$67,069.53</b>	<b>\$99,845.53</b>	<b>\$168,821.61</b>	<b>\$599,181.81</b>

Checking	434,987.18
PETTY CASH	50.00
SD FIT	165,577.82
	<b>600,615.00</b>

**CITY OF ROSCOE**  
**\*Expenditure Guideline©**

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Current Period: February 2026

		2026	2026	February	Enc	2026	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
<b>General Fund</b>							
<b>Contingency</b>							
Active	E 100-41150-42900 Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	<b>Total Contingenc</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>Mayor &amp; Council</b>							
Active	E 100-41210-41100 Payroll	\$14,600.00	\$1,860.00	\$930.00	\$0.00	\$12,740.00	12.74%
Active	E 100-41210-41210 Social Security	\$925.00	\$115.32	\$57.66	\$0.00	\$809.68	12.47%
Active	E 100-41210-41220 Medicare	\$250.00	\$27.00	\$13.50	\$0.00	\$223.00	10.80%
Active	E 100-41210-41400 Workers Com	\$50.00	\$50.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 100-41210-42200 Professional F	\$1,500.00	\$567.00	\$0.00	\$0.00	\$933.00	37.80%
Active	E 100-41210-42300 Publishing	\$2,000.00	\$244.28	\$118.14	\$0.00	\$1,755.72	12.21%
Active	E 100-41210-42700 Travel & Confe	\$600.00	\$35.00	\$35.00	\$0.00	\$565.00	5.83%
	<b>Total Mayor &amp; Counc</b>	\$19,925.00	\$2,898.60	\$1,154.30	\$0.00	\$17,026.40	14.55%
<b>Legal</b>							
Active	E 100-41410-42200 Professional F	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00%
	<b>Total Legi</b>	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00%
<b>Finance Officer</b>							
Active	E 100-41420-41100 Payroll	\$26,500.00	\$4,444.08	\$2,090.79	\$0.00	\$22,055.92	16.77%
Active	E 100-41420-41210 Social Security	\$1,643.00	\$275.54	\$129.63	\$0.00	\$1,367.46	16.77%
Active	E 100-41420-41220 Medicare	\$384.25	\$64.46	\$30.33	\$0.00	\$319.79	16.78%
Active	E 100-41420-41300 Retirement	\$1,590.00	\$266.66	\$125.45	\$0.00	\$1,323.34	16.77%
Active	E 100-41420-41400 Workers Com	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 100-41420-41500 Health Insuran	\$9,700.00	\$2,003.74	\$1,001.87	\$0.00	\$7,696.26	20.66%
Active	E 100-41420-42200 Professional F	\$16,000.00	\$206.24	\$56.24	\$0.00	\$15,793.76	1.29%
Active	E 100-41420-42300 Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41420-42500 Repairs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41420-42600 Supplies	\$6,000.00	\$196.43	\$0.00	\$0.00	\$5,803.57	3.27%
Active	E 100-41420-42700 Travel & Confe	\$750.00	\$0.00	\$0.00	\$0.00	\$750.00	0.00%
	<b>Total Finance Office</b>	\$62,667.25	\$7,557.15	\$3,434.31	\$0.00	\$55,110.10	12.06%
<b>General Government Building</b>							
Active	E 100-41920-41100 Payroll	\$20,000.00	\$1,347.44	\$899.58	\$0.00	\$18,652.56	6.74%
Active	E 100-41920-41210 Social Security	\$1,240.00	\$83.56	\$55.77	\$0.00	\$1,156.44	6.74%
Active	E 100-41920-41220 Medicare	\$290.00	\$19.54	\$13.04	\$0.00	\$270.46	6.74%
Active	E 100-41920-41300 Retirement	\$1,200.00	\$80.87	\$53.99	\$0.00	\$1,119.13	6.74%
Active	E 100-41920-41400 Workers Com	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 100-41920-41500 Health Insuran	\$5,700.00	\$0.00	\$0.00	\$0.00	\$5,700.00	0.00%
Active	E 100-41920-42100 Insurance	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	0.00%
Active	E 100-41920-42200 Professional F	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
Active	E 100-41920-42500 Repairs	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00%
Active	E 100-41920-42600 Supplies	\$15,000.00	\$1,693.45	\$1,693.45	\$0.00	\$13,306.55	11.29%
Active	E 100-41920-42800 Utilities	\$20,000.00	\$4,470.35	\$1,877.71	\$0.00	\$15,529.65	22.35%
Active	E 100-41920-42900 Other	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 100-41920-43200 Building	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41920-48500 Capitol Outley	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	<b>Total General Government Buildin</b>	\$91,630.00	\$7,695.21	\$4,593.54	\$0.00	\$83,934.79	8.40%
<b>Fire Department</b>							
Active	E 100-42290-42100 Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42290-42200 Professional F	\$12,500.00	\$12,500.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 100-42290-42600 Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42290-42900 Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	<b>Total Fire Departmen</b>	\$12,500.00	\$12,500.00	\$0.00	\$0.00	\$0.00	100.00%

**CITY OF ROSCOE**  
**\*Expenditure Guideline©**

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Current Period: February 2026

			2026	2026	February	Enc	2026	% of YTD
			YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
<b>Code Enforcement</b>								
Active	E 100-42360-42200	Professional F	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
<b>Total Code Enforcemer</b>			\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
<b>Highway &amp; Streets</b>								
Active	E 100-43110-41100	Payroll	\$20,000.00	\$3,353.58	\$1,052.59	\$0.00	\$16,646.42	16.77%
Active	E 100-43110-41210	Social Security	\$1,240.00	\$207.92	\$65.27	\$0.00	\$1,032.08	16.77%
Active	E 100-43110-41220	Medicare	\$290.00	\$48.61	\$15.25	\$0.00	\$241.39	16.76%
Active	E 100-43110-41300	Retirement	\$1,200.00	\$287.93	\$129.53	\$0.00	\$912.07	23.99%
Active	E 100-43110-41400	Workers Com	\$1,800.00	\$947.00	\$0.00	\$0.00	\$853.00	52.61%
Active	E 100-43110-41500	Health Insuran	\$5,700.00	\$2,003.74	\$1,001.87	\$0.00	\$3,696.26	35.15%
Active	E 100-43110-42200	Professional F	\$500.00	\$109.80	\$109.80	\$0.00	\$390.20	21.96%
Active	E 100-43110-42400	Rent	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00%
Active	E 100-43110-42500	Repairs	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00	0.00%
Active	E 100-43110-42600	Supplies	\$15,000.00	\$2,460.93	\$910.70	\$0.00	\$12,539.07	16.41%
Active	E 100-43110-42700	Travel & Confe	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 100-43110-43400	Machine & Eq	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 100-43110-43700	Street Improve	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00%
<b>Total Highway &amp; Street</b>			\$61,230.00	\$9,419.51	\$3,285.01	\$0.00	\$51,810.49	15.38%
<b>Street Lights</b>								
Active	E 100-43160-42600	Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-43160-42800	Utilities	\$15,000.00	\$1,790.89	\$914.63	\$0.00	\$13,209.11	11.94%
<b>Total Street Light</b>			\$15,000.00	\$1,790.89	\$914.63	\$0.00	\$13,209.11	11.94%
<b>Snow Removal</b>								
Active	E 100-43170-41100	Payroll	\$5,000.00	\$131.28	\$131.28	\$0.00	\$4,868.72	2.63%
Active	E 100-43170-41210	Social Security	\$350.00	\$8.13	\$8.13	\$0.00	\$341.87	2.32%
Active	E 100-43170-41220	Medicare	\$750.00	\$1.92	\$1.92	\$0.00	\$748.08	0.26%
Active	E 100-43170-41300	Retirement	\$300.00	\$5.44	\$5.44	\$0.00	\$294.56	1.81%
Active	E 100-43170-41400	Workers Com	\$250.00	\$500.00	\$0.00	\$0.00	-\$250.00	200.00%
Active	E 100-43170-41500	Health Insuran	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 100-43170-42200	Professional F	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
Active	E 100-43170-42400	Rent	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 100-43170-42500	Repairs	\$500.00	\$112.40	\$0.00	\$0.00	\$387.60	22.48%
Active	E 100-43170-42600	Supplies	\$1,200.00	\$367.93	\$290.20	\$0.00	\$832.07	30.66%
Active	E 100-43170-43400	Machine & Eq	\$1,000.00	\$12,386.54	\$12,386.54	\$0.00	-\$11,386.54	1238.65%
<b>Total Snow Remov:</b>			\$12,850.00	\$13,513.64	\$12,823.51	\$0.00	-\$663.64	105.16%
<b>Rubble Site</b>								
Active	E 100-43240-41100	Payroll	\$8,000.00	\$539.00	\$359.84	\$0.00	\$7,461.00	6.74%
Active	E 100-43240-41210	Social Security	\$496.00	\$33.42	\$22.31	\$0.00	\$462.58	6.74%
Active	E 100-43240-41220	Medicare	\$116.00	\$7.82	\$5.22	\$0.00	\$108.18	6.74%
Active	E 100-43240-41300	Retirement	\$480.00	\$0.00	\$0.00	\$0.00	\$480.00	0.00%
Active	E 100-43240-41400	Workers Com	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 100-43240-41500	Health Insuran	\$2,280.00	\$0.00	\$0.00	\$0.00	\$2,280.00	0.00%
Active	E 100-43240-42200	Professional F	\$7,500.00	\$0.00	\$0.00	\$0.00	\$7,500.00	0.00%
Active	E 100-43240-42400	Rent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-43240-42500	Repairs	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 100-43240-42600	Supplies	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 100-43240-42900	Other	\$200.00	\$22.57	\$11.09	\$0.00	\$177.43	11.29%
<b>Total Rubble Site</b>			\$20,172.00	\$702.81	\$398.46	\$0.00	\$19,469.19	3.48%
<b>Weed Control</b>								
Active	E 100-43260-42200	Professional F	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Active	E 100-43260-42500	Repairs	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 100-43260-42600	Supplies	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0.00%

**CITY OF ROSCOE**  
**\*Expenditure Guideline©**

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			2026	2026	February	Enc	2026	% of YTD
			YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 100-43260-43400	Machine & Eq	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
		<b>Total Weed Contr</b>	\$3,300.00	\$0.00	\$0.00	\$0.00	\$3,300.00	0.00%
<b>Mosquito Spraying</b>								
Active	E 100-44130-41100	Payroll	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 100-44130-41210	Social Security	\$75.00	\$0.00	\$0.00	\$0.00	\$75.00	0.00%
Active	E 100-44130-41220	Medicare	\$25.00	\$0.00	\$0.00	\$0.00	\$25.00	0.00%
Active	E 100-44130-41300	Retirement	\$75.00	\$0.00	\$0.00	\$0.00	\$75.00	0.00%
Active	E 100-44130-41400	Workers Com	\$50.00	\$50.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 100-44130-41500	Health Insuran	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 100-44130-42500	Repairs	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 100-44130-42600	Supplies	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00	0.00%
		<b>Total Mosquito Sprayin</b>	\$5,625.00	\$50.00	\$0.00	\$0.00	\$5,575.00	0.89%
<b>Parks &amp; Rec</b>								
Active	E 100-45220-41100	Payroll	\$20,000.00	\$1,347.48	\$899.59	\$0.00	\$18,652.52	6.74%
Active	E 100-45220-41210	Social Security	\$1,240.00	\$83.54	\$55.78	\$0.00	\$1,156.46	6.74%
Active	E 100-45220-41220	Medicare	\$290.00	\$19.52	\$13.03	\$0.00	\$270.48	6.73%
Active	E 100-45220-41300	Retirement	\$1,200.00	\$0.00	\$0.00	\$0.00	\$1,200.00	0.00%
Active	E 100-45220-41400	Workers Com	\$200.00	\$200.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 100-45220-41500	Health Insuran	\$5,700.00	\$0.00	\$0.00	\$0.00	\$5,700.00	0.00%
Active	E 100-45220-42500	Repairs	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 100-45220-42600	Supplies	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0.00%
Active	E 100-45220-42800	Utilities	\$3,000.00	\$697.04	\$352.13	\$0.00	\$2,302.96	23.23%
Active	E 100-45220-42900	Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45220-43200	Building	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	0.00%
Active	E 100-45220-43301	Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45220-43400	Machine & Eq	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
		<b>Total Parks &amp; Re</b>	\$92,630.00	\$2,347.58	\$1,320.53	\$0.00	\$90,282.42	2.53%
<b>Promoting the City</b>								
Active	E 100-46530-42200	Professional F	\$750.00	\$0.00	\$0.00	\$0.00	\$750.00	0.00%
Active	E 100-46530-42600	Supplies	\$750.00	\$0.00	\$0.00	\$0.00	\$750.00	0.00%
Active	E 100-46530-42900	Other	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	100.00%
		<b>Total Promoting the Cit</b>	\$6,500.00	\$5,000.00	\$0.00	\$0.00	\$1,500.00	76.92%
		<b>Total General Fund</b>	\$410,029.25	\$63,475.39	\$27,924.29	\$0.00	\$346,553.86	15.48%
<b>Water Fund</b>								
<b>Water Source</b>								
Active	E 600-43310-42500	Repairs	\$5,000.00	\$7,280.89	\$334.69	\$0.00	-\$2,280.89	145.62%
Active	E 600-43310-42600	Supplies	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00%
Active	E 600-43310-42642	WEB Water	\$80,000.00	\$7,353.91	\$3,632.85	\$0.00	\$72,646.09	9.19%
		<b>Total Water Sourc</b>	\$90,000.00	\$14,634.80	\$3,967.54	\$0.00	\$75,365.20	16.26%
<b>Power &amp; Pumping</b>								
Active	E 600-43320-42800	Utilities	\$11,000.00	\$1,424.70	\$747.41	\$0.00	\$9,575.30	12.95%
		<b>Total Power &amp; Pumpin</b>	\$11,000.00	\$1,424.70	\$747.41	\$0.00	\$9,575.30	12.95%
<b>Purification</b>								
Active	E 600-43330-42500	Repairs	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 600-43330-42600	Supplies	\$1,200.00	\$40.00	\$20.00	\$0.00	\$1,160.00	3.33%
		<b>Total Purificatio</b>	\$1,400.00	\$40.00	\$20.00	\$0.00	\$1,360.00	2.86%
<b>Water Distribution</b>								
Active	E 600-43340-41100	Payroll	\$11,100.00	\$1,107.37	\$605.81	\$0.00	\$9,992.63	9.98%
Active	E 600-43340-41210	Social Security	\$688.20	\$68.67	\$37.57	\$0.00	\$619.53	9.98%
Active	E 600-43340-41220	Medicare	\$160.95	\$16.04	\$8.77	\$0.00	\$144.91	9.97%
Active	E 600-43340-41300	Retirement	\$666.00	\$66.45	\$36.36	\$0.00	\$599.55	9.98%

**CITY OF ROSCOE**  
**\*Expenditure Guideline©**

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			2026	2026	February	Enc	2026	% of YTD
			YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 600-43340-41400	Workers Com	\$700.00	\$400.00	\$0.00	\$0.00	\$300.00	57.14%
Active	E 600-43340-41500	Health Insuran	\$3,450.00	\$0.00	\$0.00	\$0.00	\$3,450.00	0.00%
Active	E 600-43340-42200	Professional F	\$5,000.00	\$51,327.74	\$20.00	\$0.00	-\$46,327.74	1026.55%
Active	E 600-43340-42500	Repairs	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
Active	E 600-43340-42600	Supplies	\$10,000.00	\$245.63	\$0.00	\$0.00	\$9,754.37	2.46%
Active	E 600-43340-42700	Travel & Confe	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 600-43340-42900	Other	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 600-43340-43301	Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 600-43340-45300	Refunds	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
<b>Total Water Distributio</b>			<b>\$34,665.15</b>	<b>\$53,231.90</b>	<b>\$708.51</b>	<b>\$0.00</b>	<b>-\$18,566.75</b>	<b>153.56%</b>
<b>Total Water Fund</b>			<b>\$137,065.15</b>	<b>\$69,331.40</b>	<b>\$5,443.46</b>	<b>\$0.00</b>	<b>\$67,733.75</b>	<b>50.58%</b>

**Water Construction Fund**

**Water Source**

In-Active	E 605-43310-43301	Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>Total Water Sourc</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>

**Water Distribution**

In-Active	E 605-43340-42200	Professional F	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
In-Active	E 605-43340-43301	Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>Total Water Distributio</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total Water Construction Fund</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>

**Water Surcharge Fund**

**Water Distribution**

Active	E 610-43340-44100	Loan Principal	\$16,600.00	\$4,109.83	\$4,109.83	\$0.00	\$12,490.17	24.76%
Active	E 610-43340-44200	Loan Interest	\$14,650.00	\$3,698.02	\$3,698.02	\$0.00	\$10,951.98	25.24%
<b>Total Water Distributio</b>			<b>\$31,250.00</b>	<b>\$7,807.85</b>	<b>\$7,807.85</b>	<b>\$0.00</b>	<b>\$23,442.15</b>	<b>24.99%</b>
<b>Total Water Surcharge Fund</b>			<b>\$31,250.00</b>	<b>\$7,807.85</b>	<b>\$7,807.85</b>	<b>\$0.00</b>	<b>\$23,442.15</b>	<b>24.99%</b>

**Sewer Fund**

**Sewage Collection**

Active	E 650-43250-41100	Payroll	\$5,600.00	\$651.51	\$302.90	\$0.00	\$4,948.49	11.63%
Active	E 650-43250-41210	Social Security	\$347.20	\$40.39	\$18.78	\$0.00	\$306.81	11.63%
Active	E 650-43250-41220	Medicare	\$81.20	\$9.46	\$4.40	\$0.00	\$71.74	11.65%
Active	E 650-43250-41300	Retirement	\$336.00	\$39.06	\$18.16	\$0.00	\$296.94	11.63%
Active	E 650-43250-41400	Workers Com	\$700.00	\$400.00	\$0.00	\$0.00	\$300.00	57.14%
Active	E 650-43250-41500	Health Insuran	\$1,750.00	\$0.00	\$0.00	\$0.00	\$1,750.00	0.00%
Active	E 650-43250-42200	Professional F	\$5,000.00	\$250.00	\$0.00	\$0.00	\$4,750.00	5.00%
Active	E 650-43250-42400	Rent	\$75.00	\$75.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 650-43250-42500	Repairs	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
Active	E 650-43250-42600	Supplies	\$5,000.00	\$112.12	\$0.00	\$0.00	\$4,887.88	2.24%
Active	E 650-43250-42700	Travel & Confe	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 650-43250-42800	Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 650-43250-42900	Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>Total Sewage Collectio</b>			<b>\$21,389.40</b>	<b>\$1,577.54</b>	<b>\$344.24</b>	<b>\$0.00</b>	<b>\$19,811.86</b>	<b>7.38%</b>
<b>Total Sewer Fund</b>			<b>\$21,389.40</b>	<b>\$1,577.54</b>	<b>\$344.24</b>	<b>\$0.00</b>	<b>\$19,811.86</b>	<b>7.38%</b>

**Sewer Construction Fund**

**Sewage Collection**

In-Active	E 655-43250-42200	Professional F	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
In-Active	E 655-43250-43301	Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>Total Sewage Collectio</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total Sewer Construction Fund</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>

**Sewer Surcharge Fund**

**Sewage Collection**

**CITY OF ROSCOE**  
**\*Expenditure Guideline©**

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			2026	2026	February	Enc	2026	% of YTD
			YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 660-43250-44100	Loan Principal	\$39,750.00	\$9,831.63	\$9,831.63	\$0.00	\$29,918.37	24.73%
Active	E 660-43250-44200	Loan Interest	\$39,950.00	\$10,080.06	\$10,080.06	\$0.00	\$29,869.94	25.23%
<b>Total Sewage Collectio</b>			<b>\$79,700.00</b>	<b>\$19,911.69</b>	<b>\$19,911.69</b>	<b>\$0.00</b>	<b>\$59,788.31</b>	<b>24.98%</b>
<b>Total Sewer Surcharge Fund</b>			<b>\$79,700.00</b>	<b>\$19,911.69</b>	<b>\$19,911.69</b>	<b>\$0.00</b>	<b>\$59,788.31</b>	<b>24.98%</b>
<b>Report Total</b>			<b>\$679,433.80</b>	<b>\$162,103.87</b>	<b>\$61,431.53</b>	<b>\$0.00</b>	<b>\$517,329.93</b>	<b>23.86%</b>

**CITY OF ROSCOE**  
**\*Revenue Guideline©**

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Current Period: February 2026

			2026	2026	February	2026	% of YTD
			YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
<b>General Fund</b>							
Active	R 100-31101	Current Year Taxes	\$178,000.00	\$13,655.35	\$13,655.35	\$164,344.65	7.67%
Active	R 100-31102	Taxes last year	\$1,500.00	\$749.63	\$376.98	\$750.37	49.98%
Active	R 100-31103	Taxes two years	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-31104	Taxes three years	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-31105	Taxes four years	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-31108	Mobile Home Current pr	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-31300	Sales Tax	\$150,000.00	\$25,767.36	\$9,243.28	\$124,232.64	17.18%
Active	R 100-31500	Amusement Tax	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-31801	Tax Deed	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-31900	Penalites	\$0.00	\$28.69	\$18.85	-\$28.69	0.00%
Active	R 100-32300	Liquor License	\$1,110.00	\$10.00	\$0.00	\$1,100.00	0.90%
Active	R 100-32400	Malt Beverage License	\$150.00	\$0.00	\$0.00	\$150.00	0.00%
Active	R 100-32900	Beverage License Other	\$15.00	\$15.00	\$0.00	\$0.00	100.00%
Active	R 100-33112	FEMA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-33403	Small Community Planni	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-33404	Mosquito Grant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-33409	State Shared Govt. Othe	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-33501	State Shared Bank Fran	\$1,000.00	\$1,431.20	\$1,431.20	-\$431.20	143.12%
Active	R 100-33502	State Shared Motor Vehi	\$2,500.00	\$1,075.89	\$1,075.89	\$1,424.11	43.04%
Active	R 100-33503	Liquor Tax Reversion	\$1,800.00	\$495.99	\$0.00	\$1,304.01	27.56%
Active	R 100-33504	Motor Vehicle License	\$10,000.00	\$1,603.33	\$1,274.37	\$8,396.67	16.03%
Active	R 100-33508	Local Govt. Hwy & Bridg	\$10,000.00	\$2,383.25	\$0.00	\$7,616.75	23.83%
Active	R 100-33801	County Shared County R	\$490.00	\$490.00	\$0.00	\$0.00	100.00%
Active	R 100-33803	County Shared Wheel T	\$1,200.00	\$301.24	\$0.00	\$898.76	25.10%
Active	R 100-34199	General Govt. Other	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	R 100-34399	General Govt. Hwy & Bri	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
Active	R 100-34401	Rubble Site Charges	\$2,000.00	\$390.54	\$211.67	\$1,609.46	19.53%
Active	R 100-34402	Weed Cutting	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
Active	R 100-34502	Pet License	\$150.00	\$9.00	\$3.00	\$141.00	6.00%
Active	R 100-34607	Camper Donations	\$50.00	\$0.00	\$0.00	\$50.00	0.00%
Active	R 100-34708	Promoting the City	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-36100	Interest	\$10,000.00	\$1,227.12	\$576.33	\$8,772.88	12.27%
Active	R 100-36200	Rentals	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-36301	Speical Assessments	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
Active	R 100-36302	Special Assessments Int	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-36700	Dontations from Private	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-36901	Cable Franchise Fee	\$2,000.00	\$334.09	\$138.00	\$1,665.91	16.70%
Active	R 100-39103	Sale of Fixed Assessts	\$0.00	\$3,413.00	\$8.00	-\$3,413.00	0.00%
Active	R 100-39104	Compensation for Loss	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>Total General Fund</b>			<b>\$373,265.00</b>	<b>\$53,380.68</b>	<b>\$28,012.92</b>	<b>\$319,884.32</b>	<b>14.30%</b>
<b>Water Fund</b>							
Active	R 600-33403	Small Community Planni	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 600-36100	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 600-38101	Water patron	\$130,000.00	\$16,649.52	\$8,342.91	\$113,350.48	12.81%
Active	R 600-38102	Water - Bulk	\$200.00	\$0.00	\$0.00	\$200.00	0.00%
Active	R 600-38103	Sale of Supplies	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 600-38104	Water Meter Deposits	\$300.00	-\$150.00	(\$150.00)	\$450.00	-50.00%
Active	R 600-38105	Water Salesman	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 600-38106	Water penalties	\$1,000.00	\$259.34	\$109.34	\$740.66	25.93%
Active	R 600-38109	Water turn on/off	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 600-38199	Water Other	\$200.00	\$0.00	\$0.00	\$200.00	0.00%

**CITY OF ROSCOE**  
**\*Revenue Guideline©**

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Current Period: February 2026

			2026	2026	February	2026	% of YTD
			YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
<b>Total Water Fund</b>			\$131,700.00	\$16,758.86	\$8,302.25	\$114,941.14	12.73%
<b>Water Construction Fund</b>							
Active	R 605-33102	Drinking Water Consolid	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 605-33103	Drinking Water Construc	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 605-33121	Federal - ARPA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 605-39128	Drinking Water SRF Loa	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>Total Water Construction Fund</b>			\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>Water Surcharge Fund</b>							
Active	R 610-37100	Surcharges	\$37,800.00	\$6,061.03	\$3,291.10	\$31,738.97	16.03%
Active	R 610-37101	Surcharges2	\$0.00	\$51.50	\$20.60	-\$51.50	0.00%
<b>Total Water Surcharge Fund</b>			\$37,800.00	\$6,112.53	\$3,311.70	\$31,687.47	16.17%
<b>Sewer Fund</b>							
Active	R 650-33403	Small Community Planni	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 650-36100	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 650-38301	Sewer patron	\$9,000.00	\$1,574.22	\$827.81	\$7,425.78	17.49%
Active	R 650-38399	Sewer - other	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>Total Sewer Fund</b>			\$9,000.00	\$1,574.22	\$827.81	\$7,425.78	17.49%
<b>Sewer Construction Fund</b>							
Active	R 655-33104	Clean Water Consoild G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 655-33105	Build America Bond	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 655-33121	Federal - ARPA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 655-39125	Clean Water SRF Loan	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>Total Sewer Construction Fund</b>			\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>Sewer Surcharge Fund</b>							
Active	R 660-36100	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 660-37100	Surcharges	\$96,000.00	\$15,301.50	\$8,306.77	\$80,698.50	15.94%
Active	R 660-37101	Surcharges2	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>Total Sewer Surcharge Fund</b>			\$96,000.00	\$15,301.50	\$8,306.77	\$80,698.50	15.94%
<b>Report Total</b>			\$647,765.00	\$93,127.79	\$48,761.45	\$554,637.21	14.38%

**CITY OF ROSCOE**  
**\*Check Reconciliation©**  
**SD FIT**  
**10255 SDFIT**  
**February 2026**

**Account Summary**

Beginning Balance on 2/1/2026	\$165,153.17
+ Receipts/Deposits	\$424.65
- Payments (Checks and Withdrawals)	\$0.00
Ending Balance as of 2/28/2026	\$165,577.82

Cleared Statement	\$165,577.82
Difference	\$0.00

**Cash Balance**

Active 100-10255 General Fund	\$165,577.82
Cash Balance	\$165,577.82

Begining Balance	\$165,153.17
+ Total Deposits	\$424.65
- Checks Written	\$0.00
Check Book Balance	\$165,577.82
Difference	\$0.00

**CITY OF ROSCOE**  
**\*Check Reconciliation©**  
**SD FIT**  
**10255 SDFIT**

Check Nbr	Vendor Name	Check Date	Amount	Cleared This Month	Amount Not Cleared	Partially Cleared Last Month
000000	No Receipts or Checks			-		-
Deposit	022826int	3/2/2026	(\$424.65)	(\$424.65)		
	Receipts/Deposits		(\$424.65)	(\$424.65)	\$0.00	\$0.00
	Payments/Withdrawal		\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total Deposits</b>					(\$424.65)
	<b>Total Checks Written</b>					\$0.00
	<b>(Outstanding + Cleared)</b>					

*\*Next month items not included in Total Deposits & Checks Written*

**CITY OF ROSCOE**  
**\*Check Reconciliation©**  
**TOTAL CHECKING**  
**10100 CHECKING/22000 CUSTDEPO**  
**February 2026**

**Account Summary**

Beginning Balance on 2/1/2026	\$472,872.71
+ Receipts/Deposits	\$48,120.40
- Payments (Checks and Withdrawals)	\$79,510.93
Ending Balance as of 2/28/2026	\$441,482.18

Cleared Statement	\$441,482.18
Difference	\$0.00

**Cash Balance**

Active 100-10100 General Fund	\$63,208.89
Active 600-10100 Water Fund	-\$41,909.05
Active 600-22000 Water Fund	\$19,031.24
Active 610-10100 Water Surcharge Fund	\$90,329.59
Active 650-10100 Sewer Fund	\$160,695.25
Active 660-10100 Sewer Surcharge Fund	\$143,631.26
Cash Balance	\$434,987.18

Begining Balance	\$472,872.71
+ Total Deposits	\$47,970.40
- Checks Written	\$85,855.93
Check Book Balance	\$434,987.18
Difference	\$0.00

RESOLUTION 2026-2

RESOLUTION GIVING AUTHORIZATION OF PAYMENT USING SURPLUS FUNDS

WHEREAS, the City of Roscoe adopted a monthly surcharge on water utility bill in conjunction with the Clean Water loan ("CW") to provide for repayment of said loan; and

WHEREAS, the surcharge has produced revenues in excess of those required for scheduled debt service payment on the CW loan; and

WHEREAS, the City of Roscoe's Resolution 2019-3 provides that surplus funds can "be used for any other authorized municipal purpose designated by the Common Council"; and

WHEREAS the Board of Trustees of the City of Roscoe finds it to be in the best interest of the City to use said surplus funds for repair and replacement of fire hydrants by Dahme Construction for \$51,307.74;

THREREFORE BE IT RESOLVED that the surplus revenue from the CW debt surcharge be expensed for the labor and parts of the replacement of fire hydrants by Dahme Construction.

Dated this 2<sup>nd</sup> day of March, 2026.

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Leland Treichel, President

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Attest: Nicole Bauman  
Finance Officer