

ROSCOE CITY TRUSTEE BOARD
Regular Meeting – Agenda
Monday, October 6, 2025, @ 7:30 P.M.

Approval of Agenda.

Approval of September 2, 2025, meeting minutes.

Approval of September Financial Statement and bank reconciliation.

Approval of bills.

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

Building Permits

Sarah Miller – Old City Office

Code Enforcement

Street/Utility report – Nathan Miller

- Pallet forks

FO Bauman

- Meeting date change or special meeting – NECOG with lagoon application for funding
- Water loss/meter readings
- Close CD/re-invest funds

First reading of Ordinance #395: A supplement to 2025 appropriations

Resolution 2025-6: Resolution for water rate change

****Executive Session**

Any other business which may come before this Council.

Office/shop closed Monday, Oct 13, for Native American Day.

Next regular meeting – Monday, November 3, 2025, @ 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

City Board Proceedings
September 2, 2025
7:30 P.M.

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

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

D. Bauman moved and Malsam seconded to approve the minutes of the August 4 and 25, 2025, meetings. All aye. Motion carried.

Lehr moved and D. Bauman seconded to approve the August Financial Statement and bank reconciliations. All aye. Motion carried.

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

Pre-Authorized Payments:

August 16, 2025, payroll: FO – \$1125.37; Hwy & Streets – \$1533.02; Water Dept.- \$169.63; Sewer Dept - \$169.63; Parks - \$789.08.

August 18, 2025, bills:

Agtegra – utilities - \$304.00;

Camby's Pass – supplies - \$577.35; Dakota Supply Group – supplies - \$37.90; Huff Construction – building - \$113.63; EFTPS –WHT, SS, & Med. Tax - \$2638.21; First State Bank of Roscoe – fees - \$10.00; FP Mailing Solutions – postage - \$402.48; Roscoe Hardware – supplies - \$178.71; SD Retirement System – August retirement - \$1121.42; SDRS-SRP – retirement - \$250.00; Visa – supplies - \$940.76; WEB Water – utilities - \$5361.27; Weisser Repair – repair - \$749.27;

September 1, 2025, payroll: Trustees – \$1300.25; FO – \$959.64; Hwy & Streets – \$1529.02; Water Dept.- \$169.55; Sewer Dept - \$169.55; Mosquito Spraying - \$164.56; Parks - \$409.48.

September 2, 2025, bills:

Bantz, Gosch & Cremer – legal services - \$29.00; Cole Papers – supplies - \$87.35; Dept of Health – fees - \$20.00; Gibson Publishing – publishing - \$78.01; Hawkins – supplies - \$10.00; Health Pool of SD – September health insurance - \$2720.01; Montana Dakota Utilities – utilities - \$1575.02; Riteway – supplies - \$190.45; SD State Treasurer – sales tax - \$11.65; SDML – travel/conference - \$125.00; SDRS-SLP – retirement - \$250.00; Van Diest Comp. – supplies - \$866.80; Venture Communications – utilities- \$266.04.

During open public comments, Fred Schneider with the Roscoe Senior wanted to notify the Board that he plans to start hosting Bingo.

Allen Beyers spoke with the Board about the City getting an easement for the welcome sign on the east side of town. FO Bauman will have one drawn up. He also spoke with the Board about the old bank building possibly being for sale and ideas for the area.

D. Bauman moved and Lehr seconded to move executive session to later in the meeting. All aye. Motion carried.

Brandon Smid with Helms & Associates first spoke with the Board about the various topics he has been working with the City about. He also updated and answered any questions about

proposed lagoon project/issues. Still have an issue with excess water going into the wastewater system after it rains, most likely from sump pumps going into drain holes and not outside.

Lehr moved and D. Bauman seconded to approve President Treichel to sign the application to submit the City of Roscoe to the State Water Plan for upcoming project funding. All aye. Motion carried.

D. Bauman moved and Malsam seconded to approve the following building permits. All aye. Motion carried.

Preszler Health and Consulting	Lots 13-14, Lots 15 & W1/2 lot 16; Block 15; Lennox Add	Replace windows and some interior remodeling.
Hoerner Farms	Lots 20-22; Block 3; Arnolds Add	Demo of house and tree removal.
Leland and Tracy Treichel	Lots 6-10; Block 14l Morgans Add	Remove mobile home from property.

Nathan Miller reported to the Board:

- Street work being done. Need to make sure slope on road is good for drainage.
- A new pit will need to be dug at rubble site. Will get some quotes and line it up for this fall.

FO Bauman reported to the Board:

- Question on code enforcement – how much more this year to do/continue with; warning letter sent out for property owners with upcoming deadlines
- FO Bauman had some questions on future project funding/support for any RCC ideas/projects
- Discussion on old city office
- Discussion on “open house” for new city office. Board thought that after homecoming parade would be a great time as more people would be in town: Friday, October 3, roughly 2-5 pm.
- Applications still available for seasonal maintenance – had some interest but nothing brought back.

D. Bauman moved and Lehr seconded to approve Resolution 2025-4: Resolution giving authorization of payment using surplus fund. Roll-call vote: Lehr – aye, Malsam – aye, D. Bauman – aye, Treichel – aye. Absent: Roth. Motion carried

RESOLUTION 2025-4

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 a loan payoff of the Drinking Water – 02 loan (“DW-02”);

THREREFORE BE IT RESOLVED that the surplus revenue from the CW debt surcharge be expensed for the payoff of the DW-02 loan to US Bank after final calculations are made.

Date this 2nd day of September, 2025.

Leland Treichel, President

Attest: Nicole Bauman

Finance Officer

D. Bauman moved and Lehr seconded to go into executive session at 9:09 pm. All aye. Motion carried.

Executive session ended at 9:26 pm. Treichel moved and Malsam seconded to reconvene meeting. All aye. Motion carried.

D. Bauman moved and Malsam seconded to approve Resolution 2025-5: 2026 Wages. Roll-call vote: Lehr – aye, Malsam – aye, D. Bauman – aye, Treichel – aye. Absent: Roth. Motion carried

Resolution 2025-5

WHEREAS, municipal ordinance requires that the salaries of the Board of Trustees, appointed officers, and employees be set annually (Roscoe Municipal Ordinance); and

WHEREAS, the Board of Trustees has the power to establish the amount of said salaries; and

WHEREAS, the Board of Trustees has determined the amounts of the following salaries for the year 2026:

The salary for the President of the Board of Trustees shall be \$200 per month plus \$130 per regular, special, and equalization meetings. If the President is gone for the meeting, the presiding officer receives \$10 extra for the meeting.

In any month in which the President of the Board of Trustees is out-of-state, the Vice President of the Board of Trustees shall receive a salary of \$200 per month plus \$130 per regular, special, and equalization meetings.

Trustee board members shall receive \$130 per meeting for regular, special, and equalization meetings.

Full time Maintenance Man (Nathan Miller) shall be paid \$24.21 per hour, along with full single health insurance premium.

Regular Part-Time Maintenance Man (James Fonder) shall be paid \$28.30 per hour, along with full single health insurance premium.

Finance Officer shall be paid \$23.26 per hour, along with full single health insurance.

Seasonal/temporary Maintenance shall be paid a starting wage of \$18.00 per hour, depending on experience, and the Board shall have authority to adjust as needed throughout the year.

Vacation and sick leave for all employees to be stated in the Personnel Policies on file in the Finance Officer's Office.

NOW THEREFORE, BE IT RESOLVED, that the Board of Trustees of the City of Roscoe adopt these amounts that apply for salaries to become effective the beginning of the January 2026 pay period.

Passed: September 2, 2025

Leland Treichel, President

Attest:

Nicole Bauman, Finance Officer

Malsam moved and Lehr seconded to pass the second reading of Ordinance #394: 2026 Appropriations. Roll call vote: Lehr – aye, Malsam – aye, D. Bauman – aye, Treichel – aye.
Absent: Roth. Motion carried

No other business was presented.

The next regular meeting is Monday, October 6, 2025, @ 7:30 pm.

D. Bauman moved and Lehr seconded to adjourn. Motion carried.

Attest: Nicole Bauman
Finance Officer

Leland Treichel
President

Published once at the total approximate cost of _____.

City of Roscoe
End of September 2025

	Begin Year	Month Debit	Month Credit	YTD Debit	YTD Credit	Balance
FUND 100 General Fund						
G 100-10100 CHECKING	\$49,644.28	\$24,603.51	\$65,498.15	\$438,584.14	\$660,646.99	-\$172,418.57
G 100-10105 PETTY CASH	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
G 100-10250 MONEY MARK	\$101,367.25	\$0.00	\$0.00	\$541.84	\$101,909.09	\$0.00
G 100-10255 SD FIT	\$59,041.72	\$518.83	\$0.00	\$104,141.18	\$0.00	\$163,182.90
G 100-10300 CD-6 MONTH	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$0.00
G 100-10301 CD - 6 month (2)	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$0.00
G 100-10311 CD - 12 month	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00
	\$535,103.25	\$25,122.34	\$65,498.15	\$543,267.16	\$887,556.08	\$190,814.33
FUND 600 Water Fund						
G 600-10100 CHECKING	-\$50,959.81	\$10,279.25	\$8,014.86	\$152,483.52	\$92,917.90	\$8,605.81
G 600-10301 CD - 6 month (2)	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00	\$0.00
G 600-22000 CUSTOMER D	\$19,155.24	\$150.00	\$0.00	\$600.00	\$749.00	\$19,006.24
G 600-30001 UNDISTRIBUTE	-\$228.49	\$200.45	\$1,484.20	\$2,641.59	\$4,666.29	-\$2,253.19
	\$42,966.94	\$10,629.70	\$9,499.06	\$155,725.11	\$173,333.19	\$25,358.86
FUND 610 Water Surcharge Fund						
G 610-10100 CHECKING	\$106,594.37	\$4,007.51	\$20.90	\$36,752.57	\$29,153.50	\$114,193.44
	\$106,594.37	\$4,007.51	\$20.90	\$36,752.57	\$29,153.50	\$114,193.44
FUND 650 Sewer Fund						
G 650-10100 CHECKING	\$65,791.60	\$4,838.25	\$511.70	\$10,371.35	\$12,320.43	\$63,842.52
G 650-10311 CD - 12 month	\$100,000.00	\$0.00	\$0.00	\$829.39	\$4,468.18	\$96,361.21
	\$165,791.60	\$4,838.25	\$511.70	\$11,200.74	\$16,788.61	\$160,203.73
FUND 660 Sewer Surcharge Fund						
G 660-10100 CHECKING	\$49,618.63	\$15,589.25	\$40.00	\$75,892.20	\$59,775.07	\$65,735.76
G 660-10311 CD - 12 month	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00
	\$249,618.63	\$15,589.25	\$40.00	\$75,892.20	\$59,775.07	\$265,735.76
Total	\$1,100,074.79	\$60,187.05	\$75,569.81	\$822,837.78	\$1,166,606.45	\$756,306.12

Banyon

CHECKING	98,965.20
PETTY CASH	50.00
MONEY MARKET	0.00
SD FIT	163,182.90
CD-6 MONTH	0.00
CD - 6 month (2)	0.00
CD - 12 month (2)	500,000.00
	762,198.10

CITY OF ROSCOE
***Revenue Guideline©**

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Current Period: September 2025

			2025	2025	September	2025	% of YTD
			YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
General Fund							
Active	R 100-31101	Current Year Taxes	\$178,000.00	\$113,621.38	\$301.34	\$64,378.62	63.83%
Active	R 100-31102	Taxes last year	\$1,500.00	\$2,135.43	\$0.00	-\$635.43	142.36%
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	\$133,635.29	\$12,683.17	\$16,364.71	89.09%
Active	R 100-31500	Amusement Tax	\$72.00	\$0.00	\$0.00	\$72.00	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	\$113.97	\$0.00	-\$113.97	0.00%
Active	R 100-32300	Liquor License	\$1,100.00	\$300.00	\$0.00	\$800.00	27.27%
Active	R 100-32400	Malt Beverage License	\$150.00	\$150.00	\$0.00	\$0.00	100.00%
Active	R 100-32900	Beverage License Other	\$15.00	\$0.00	\$0.00	\$15.00	0.00%
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	\$1,200.00	\$0.00	\$0.00	\$1,200.00	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	\$1,500.00	\$1,654.09	\$0.00	-\$154.09	110.27%
Active	R 100-33502	State Shared Motor Vehi	\$2,000.00	\$2,774.19	\$0.00	-\$774.19	138.71%
Active	R 100-33503	Liquor Tax Reversion	\$1,800.00	\$1,297.84	\$0.00	\$502.16	72.10%
Active	R 100-33504	Motor Vehicle License	\$10,000.00	\$9,156.33	\$1,530.06	\$843.67	91.56%
Active	R 100-33508	Local Govt. Hwy & Bridg	\$10,000.00	\$9,004.83	\$0.00	\$995.17	90.05%
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	\$991.83	\$0.00	\$208.17	82.65%
Active	R 100-34199	General Govt. Other	\$1,000.00	\$10,937.32	\$798.46	-\$9,937.32	1093.73%
Active	R 100-34399	General Govt. Hwy & Bri	\$100.00	\$208.70	\$0.00	-\$108.70	208.70%
Active	R 100-34401	Rubble Site Charges	\$2,300.00	\$2,480.69	\$1,099.30	-\$180.69	107.86%
Active	R 100-34402	Weed Cutting	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
Active	R 100-34502	Pet License	\$150.00	\$66.00	\$0.00	\$84.00	44.00%
Active	R 100-34607	Camper Donations	\$50.00	\$133.00	\$0.00	-\$83.00	266.00%
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	\$13,249.97	\$8,561.49	-\$3,249.97	132.50%
Active	R 100-36200	Rentals	\$550.00	\$0.00	\$0.00	\$550.00	0.00%
Active	R 100-36301	Speical Assessments	\$100.00	\$2,550.00	\$0.00	-\$2,450.00	2550.00%
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	\$2,500.00	\$1,485.64	\$147.52	\$1,014.36	59.43%
Active	R 100-39103	Sale of Fixed Assessts	\$0.00	\$500.00	\$0.00	-\$500.00	0.00%
Active	R 100-39104	Compensation for Loss	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total General Fund			\$375,877.00	\$306,936.50	\$25,121.34	\$68,940.50	81.66%
Water Fund							
Active	R 600-33403	Small Community Planni	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 600-36100	Interest	\$0.00	\$1,153.14	\$0.00	-\$1,153.14	0.00%
Active	R 600-38101	Water patron	\$72,000.00	\$69,177.76	\$8,093.85	\$2,822.24	96.08%
Active	R 600-38102	Water - Bulk	\$100.00	\$27.00	\$0.00	\$73.00	27.00%
Active	R 600-38103	Sale of Supplies	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 600-38104	Water Meter Deposits	\$600.00	-\$149.00	\$150.00	\$749.00	-24.83%
Active	R 600-38105	Water Salesman	\$100.00	\$195.00	\$0.00	-\$95.00	195.00%
Active	R 600-38106	Water penalties	\$1,000.00	\$1,426.11	\$105.00	-\$426.11	142.61%
Active	R 600-38109	Water turn on/off	\$200.00	\$242.02	\$0.00	-\$42.02	121.01%
Active	R 600-38199	Water Other	\$0.00	\$100.20	\$100.20	-\$100.20	0.00%

CITY OF ROSCOE
***Revenue Guideline©**

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Current Period: September 2025

				2025	2025	September	2025	% of YTD
				YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
Total Water Fund				\$74,000.00	\$72,172.23	\$8,449.05	\$1,827.77	97.53%
Water Construction Fund								
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%
Total Water Construction Fund				\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Water Surcharge Fund								
Active	R 610-37100	Surcharges		\$38,000.00	\$26,993.83	\$3,000.38	\$11,006.17	71.04%
Active	R 610-37101	Surcharges2		\$0.00	\$8,818.41	\$986.23	-\$8,818.41	0.00%
Total Water Surcharge Fund				\$38,000.00	\$35,812.24	\$3,986.61	\$2,187.76	94.24%
Sewer Fund								
Active	R 650-33403	Small Community Planni		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 650-36100	Interest		\$0.00	\$4,000.00	\$4,000.00	-\$4,000.00	0.00%
Active	R 650-38301	Sewer patron		\$9,000.00	\$7,196.24	\$833.75	\$1,803.76	79.96%
Active	R 650-38399	Sewer - other		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Sewer Fund				\$9,000.00	\$11,196.24	\$4,833.75	-\$2,196.24	124.40%
Sewer Construction Fund								
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%
Total Sewer Construction Fund				\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Sewer Surcharge Fund								
Active	R 660-36100	Interest		\$0.00	\$8,000.00	\$8,000.00	-\$8,000.00	0.00%
Active	R 660-37100	Surcharges		\$96,000.00	\$67,852.20	\$7,549.25	\$28,147.80	70.68%
Active	R 660-37101	Surcharges2		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Sewer Surcharge Fund				\$96,000.00	\$75,852.20	\$15,549.25	\$20,147.80	79.01%
Report Total				\$592,877.00	\$501,969.41	\$57,940.00	\$90,907.59	84.67%

CITY OF ROSCOE
***Expenditure Guideline©**

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Current Period: September 2025

			2025	2025	September	Enc	2025	% of YTD
			YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
General Fund								
Contingency								
Active	E 100-41150-42900	Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Contingenc			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Mayor & Council								
Active	E 100-41210-41100	Payroll	\$14,600.00	\$11,230.00	\$1,500.00	\$0.00	\$3,370.00	76.92%
Active	E 100-41210-41210	Social Secruity	\$925.00	\$696.26	\$93.00	\$0.00	\$228.74	75.27%
Active	E 100-41210-41220	Medicare	\$250.00	\$162.95	\$21.75	\$0.00	\$87.05	65.18%
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	\$1,000.00	\$1,498.65	\$0.00	\$0.00	-\$498.65	149.87%
Active	E 100-41210-42300	Publishing	\$2,000.00	\$1,313.06	\$78.01	\$0.00	\$686.94	65.65%
Active	E 100-41210-42700	Travel & Confe	\$600.00	\$220.94	\$125.00	\$0.00	\$379.06	36.82%
Total Mayor & Counc			\$19,425.00	\$15,171.86	\$1,817.76	\$0.00	\$4,253.14	78.10%
Legal								
Active	E 100-41410-42200	Professional F	\$7,000.00	\$7,429.44	\$29.00	\$0.00	-\$429.44	106.13%
Total Legi			\$7,000.00	\$7,429.44	\$29.00	\$0.00	-\$429.44	106.13%
Finance Officer								
Active	E 100-41420-41100	Payroll	\$30,000.00	\$23,617.30	\$2,472.51	\$0.00	\$6,382.70	78.72%
Active	E 100-41420-41210	Social Secruity	\$1,900.00	\$1,464.31	\$153.30	\$0.00	\$435.69	77.07%
Active	E 100-41420-41220	Medicare	\$500.00	\$342.47	\$35.85	\$0.00	\$157.53	68.49%
Active	E 100-41420-41300	Retirement	\$1,900.00	\$1,417.02	\$148.35	\$0.00	\$482.98	74.58%
Active	E 100-41420-41400	Workers Com	\$75.00	\$75.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 100-41420-41500	Health Insuran	\$11,000.00	\$8,160.03	\$906.67	\$0.00	\$2,839.97	74.18%
Active	E 100-41420-42200	Professional F	\$16,000.00	\$14,617.22	\$110.00	\$0.00	\$1,382.78	91.36%
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	\$4,139.26	\$456.95	\$0.00	\$1,860.74	68.99%
Active	E 100-41420-42700	Travel & Confe	\$750.00	\$494.42	\$0.00	\$0.00	\$255.58	65.92%
Total Finance Office			\$68,125.00	\$54,327.03	\$4,283.63	\$0.00	\$13,797.97	79.75%
General Government Building								
Active	E 100-41920-42100	Insurance	\$20,000.00	\$15,823.94	\$0.00	\$0.00	\$4,176.06	79.12%
Active	E 100-41920-42200	Professional F	\$1,500.00	\$4,517.00	\$0.00	\$0.00	-\$3,017.00	301.13%
Active	E 100-41920-42500	Repairs	\$5,000.00	\$1,276.82	\$0.00	\$0.00	\$3,723.18	25.54%
Active	E 100-41920-42600	Supplies	\$35,000.00	\$7,406.34	\$443.38	\$0.00	\$27,593.66	21.16%
Active	E 100-41920-42800	Utilities	\$20,000.00	\$15,334.59	\$1,333.92	\$0.00	\$4,665.41	76.67%
Active	E 100-41920-42900	Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41920-43200	Building	\$250,000.00	\$155,451.12	\$23,453.87	\$0.00	\$94,548.88	62.18%
Active	E 100-41920-48500	Capitol Outley	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total General Government Buildin			\$331,500.00	\$199,809.81	\$25,231.17	\$0.00	\$131,690.19	60.27%
Fire Department								
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%
Total Fire Departmer			\$12,500.00	\$12,500.00	\$0.00	\$0.00	\$0.00	100.00%
Code Enforcement								
Active	E 100-42360-42200	Professional F	\$53,000.00	\$65,677.81	\$400.00	\$0.00	-\$12,677.81	123.92%
Total Code Enforcemer			\$53,000.00	\$65,677.81	\$400.00	\$0.00	-\$12,677.81	123.92%
Highway & Streets								
Active	E 100-43110-41100	Payroll	\$69,000.00	\$40,736.14	\$3,865.49	\$0.00	\$28,263.86	59.04%
Active	E 100-43110-41210	Social Secruity	\$4,300.00	\$2,525.57	\$239.63	\$0.00	\$1,774.43	58.73%

CITY OF ROSCOE
***Expenditure Guideline©**

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Current Period: September 2025

			2025 YTD Budget	2025 YTD Amt	September MTD Amt	Enc Current	2025 YTD Balance	% of YTD Budget
Active	E 100-43110-41220	Medicare	\$1,100.00	\$590.70	\$56.07	\$0.00	\$509.30	53.70%
Active	E 100-43110-41300	Retirement	\$4,200.00	\$2,866.90	\$332.65	\$0.00	\$1,333.10	68.26%
Active	E 100-43110-41400	Workers Com	\$1,800.00	\$2,035.00	\$0.00	\$0.00	-\$235.00	113.06%
Active	E 100-43110-41500	Health Insuran	\$17,000.00	\$16,320.06	\$1,813.34	\$0.00	\$679.94	96.00%
Active	E 100-43110-42200	Professional F	\$500.00	\$693.98	\$2.48	\$0.00	-\$193.98	138.80%
Active	E 100-43110-42400	Rent	\$5,000.00	\$160.00	\$0.00	\$0.00	\$4,840.00	3.20%
Active	E 100-43110-42500	Repairs	\$4,000.00	\$6,694.19	\$184.98	\$0.00	-\$2,694.19	167.35%
Active	E 100-43110-42600	Supplies	\$30,000.00	\$14,410.19	\$854.66	\$0.00	\$15,589.81	48.03%
Active	E 100-43110-42700	Travel & Confe	\$200.00	\$332.02	\$0.00	\$0.00	-\$132.02	166.01%
Active	E 100-43110-43400	Machine & Eq	\$80,000.00	\$0.00	\$0.00	\$0.00	\$80,000.00	0.00%
Active	E 100-43110-43700	Street Improve	\$47,600.00	\$16,294.56	\$15,360.00	\$0.00	\$31,305.44	34.23%
Total Highway & Street			\$264,700.00	\$103,659.31	\$22,709.30	\$0.00	\$161,040.69	39.16%
Street Lights								
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	\$7,284.92	\$802.42	\$0.00	\$7,715.08	48.57%
Total Street Light			\$15,000.00	\$7,284.92	\$802.42	\$0.00	\$7,715.08	48.57%
Snow Removal								
Active	E 100-43170-41100	Payroll	\$5,000.00	\$129.24	\$0.00	\$0.00	\$4,870.76	2.58%
Active	E 100-43170-41210	Social Secruity	\$350.00	\$8.02	\$0.00	\$0.00	\$341.98	2.29%
Active	E 100-43170-41220	Medicare	\$750.00	\$1.87	\$0.00	\$0.00	\$748.13	0.25%
Active	E 100-43170-41300	Retirement	\$300.00	\$7.76	\$0.00	\$0.00	\$292.24	2.59%
Active	E 100-43170-41500	Health Insuran	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	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	\$143.36	\$0.00	\$0.00	\$356.64	28.67%
Active	E 100-43170-42600	Supplies	\$1,200.00	\$40.00	\$0.00	\$0.00	\$1,160.00	3.33%
Active	E 100-43170-43400	Machine & Eq	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	0.00%
Total Snow Remov:			\$62,100.00	\$330.25	\$0.00	\$0.00	\$61,769.75	0.53%
Rubble Site								
Active	E 100-43240-41100	Payroll	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0.00%
Active	E 100-43240-41210	Social Secruity	\$175.00	\$0.00	\$0.00	\$0.00	\$175.00	0.00%
Active	E 100-43240-41220	Medicare	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00	0.00%
Active	E 100-43240-41300	Retirement	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00	0.00%
Active	E 100-43240-41400	Workers Com	\$70.00	\$70.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 100-43240-41500	Health Insuran	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 100-43240-42200	Professional F	\$7,500.00	\$3,240.53	\$912.29	\$0.00	\$4,259.47	43.21%
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	\$267.40	\$0.00	\$0.00	\$232.60	53.48%
Active	E 100-43240-42900	Other	\$200.00	\$97.22	\$11.65	\$0.00	\$102.78	48.61%
Total Rubble Sit			\$12,145.00	\$3,675.15	\$923.94	\$0.00	\$8,469.85	30.26%
Weed Control								
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	\$3,219.73	\$0.00	\$0.00	-\$219.73	107.32%
Active	E 100-43260-43400	Machine & Eq	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Total Weed Contr			\$4,300.00	\$3,219.73	\$0.00	\$0.00	\$1,080.27	74.88%
Mosquito Spraying								
Active	E 100-44130-41100	Payroll	\$1,000.00	\$421.15	\$242.53	\$0.00	\$578.85	42.12%
Active	E 100-44130-41210	Social Secruity	\$75.00	\$26.11	\$15.03	\$0.00	\$48.89	34.81%
Active	E 100-44130-41220	Medicare	\$25.00	\$6.13	\$3.51	\$0.00	\$18.87	24.52%
Active	E 100-44130-41300	Retirement	\$75.00	\$25.29	\$14.55	\$0.00	\$49.71	33.72%

CITY OF ROSCOE
***Expenditure Guideline©**

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Current Period: September 2025

			2025	2025	September	Enc	2025	% of YTD
			YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
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	\$10,649.80	\$6,413.80	\$0.00	-\$6,649.80	266.25%
Total Mosquito Sprayin			\$5,575.00	\$11,128.48	\$6,689.42	\$0.00	-\$5,553.48	199.61%
Parks & Rec								
Active	E 100-45220-41100	Payroll	\$10,000.00	\$8,937.37	\$2,291.39	\$0.00	\$1,062.63	89.37%
Active	E 100-45220-41210	Social Secruity	\$700.00	\$554.16	\$142.08	\$0.00	\$145.84	79.17%
Active	E 100-45220-41220	Medicare	\$150.00	\$129.64	\$33.22	\$0.00	\$20.36	86.43%
Active	E 100-45220-41300	Retirement	\$650.00	\$0.00	\$0.00	\$0.00	\$650.00	0.00%
Active	E 100-45220-41400	Workers Com	\$125.00	\$125.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 100-45220-41500	Health Insuran	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
Active	E 100-45220-42500	Repairs	\$1,000.00	\$220.00	\$0.00	\$0.00	\$780.00	22.00%
Active	E 100-45220-42600	Supplies	\$130,000.00	\$12,665.55	\$0.00	\$0.00	\$117,334.45	9.74%
Active	E 100-45220-42800	Utilities	\$2,500.00	\$944.97	\$143.82	\$0.00	\$1,555.03	37.80%
Active	E 100-45220-42900	Other	\$0.00	\$1,000.00	\$0.00	\$0.00	-\$1,000.00	0.00%
Active	E 100-45220-43200	Building	\$125,000.00	\$136,863.31	\$0.00	\$0.00	-\$11,863.31	109.49%
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%
Total Parks & Re			\$272,125.00	\$161,440.00	\$2,610.51	\$0.00	\$110,685.00	59.33%
Promoting the City								
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	\$5,250.00	\$5,000.00	\$0.00	\$0.00	\$250.00	95.24%
Total Promoting the Citi			\$6,750.00	\$5,000.00	\$0.00	\$0.00	\$1,750.00	74.07%
Total General Fund			\$1,134,245.00	\$650,653.79	\$65,497.15	\$0.00	\$483,591.21	57.36%
Water Fund								
Water Source								
Active	E 600-43310-42500	Repairs	\$5,000.00	\$1,674.95	\$436.74	\$0.00	\$3,325.05	33.50%
Active	E 600-43310-42600	Supplies	\$5,000.00	\$533.83	\$0.00	\$0.00	\$4,466.17	10.68%
Active	E 600-43310-42642	WEB Water	\$60,000.00	\$41,442.98	\$5,560.75	\$0.00	\$18,557.02	69.07%
Total Water Sourc			\$70,000.00	\$43,651.76	\$5,997.49	\$0.00	\$26,348.24	62.36%
Power & Pumping								
Active	E 600-43320-42800	Utilities	\$15,000.00	\$7,243.90	\$784.21	\$0.00	\$7,756.10	48.29%
Total Power & Pumpin			\$15,000.00	\$7,243.90	\$784.21	\$0.00	\$7,756.10	48.29%
Purification								
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	\$90.00	\$10.00	\$0.00	\$1,110.00	7.50%
Total Purificatio			\$1,400.00	\$90.00	\$10.00	\$0.00	\$1,310.00	6.43%
Water Distribution								
Active	E 600-43340-41100	Payroll	\$7,015.00	\$4,953.50	\$444.07	\$0.00	\$2,061.50	70.61%
Active	E 600-43340-41210	Social Security	\$450.00	\$307.14	\$27.54	\$0.00	\$142.86	68.25%
Active	E 600-43340-41220	Medicare	\$110.00	\$71.78	\$6.44	\$0.00	\$38.22	65.25%
Active	E 600-43340-41300	Retirement	\$425.00	\$297.27	\$26.66	\$0.00	\$127.73	69.95%
Active	E 600-43340-41400	Workers Com	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 600-43340-41500	Health Insuran	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
Active	E 600-43340-42200	Professional F	\$1,000.00	\$28,676.31	\$22.00	\$0.00	-\$27,676.31	2867.63%
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	\$0.00	\$3,988.65	\$0.00	\$0.00	-\$3,988.65	0.00%
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%

CITY OF ROSCOE
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Current Period: September 2025

		2025	2025	September	Enc	2025	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 600-43340-45300 Refunds	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
	Total Water Distributio	\$14,900.00	\$38,794.65	\$526.71	\$0.00	-\$23,894.65	260.37%
	Total Water Fund	\$101,300.00	\$89,780.31	\$7,318.41	\$0.00	\$11,519.69	88.63%
Water Construction Fund							
Water Source							
Active	E 605-43310-43301 Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Water Sourc	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Water Distribution							
Active	E 605-43340-42200 Professional F	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 605-43340-43301 Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Water Distributio	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Water Construction Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Water Surcharge Fund							
Water Distribution							
Active	E 610-43340-44100 Loan Principal	\$16,200.00	\$14,846.78	\$0.00	\$0.00	\$1,353.22	91.65%
Active	E 610-43340-44200 Loan Interest	\$15,100.00	\$13,366.39	\$0.00	\$0.00	\$1,733.61	88.52%
	Total Water Distributio	\$31,300.00	\$28,213.17	\$0.00	\$0.00	\$3,086.83	90.14%
	Total Water Surcharge Fund	\$31,300.00	\$28,213.17	\$0.00	\$0.00	\$3,086.83	90.14%
Sewer Fund							
Sewage Collection							
Active	E 650-43250-41100 Payroll	\$8,600.00	\$4,953.46	\$444.07	\$0.00	\$3,646.54	57.60%
Active	E 650-43250-41210 Social Secruity	\$550.00	\$307.10	\$27.54	\$0.00	\$242.90	55.84%
Active	E 650-43250-41220 Medicare	\$150.00	\$71.81	\$6.44	\$0.00	\$78.19	47.87%
Active	E 650-43250-41300 Retirement	\$525.00	\$297.23	\$26.66	\$0.00	\$227.77	56.62%
Active	E 650-43250-41400 Workers Com	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 650-43250-41500 Health Insuran	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
Active	E 650-43250-42200 Professional F	\$5,000.00	\$4,608.38	\$0.00	\$0.00	\$391.62	92.17%
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	\$665.50	\$0.00	\$0.00	\$1,334.50	33.28%
Active	E 650-43250-42600 Supplies	\$33,000.00	\$5,305.63	\$2.49	\$0.00	\$27,694.37	16.08%
Active	E 650-43250-42700 Travel & Confe	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	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	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
	Total Sewage Collectio	\$52,900.00	\$16,784.11	\$507.20	\$0.00	\$36,115.89	31.73%
	Total Sewer Fund	\$52,900.00	\$16,784.11	\$507.20	\$0.00	\$36,115.89	31.73%
Sewer Construction Fund							
Sewage Collection							
Active	E 655-43250-42200 Professional F	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 655-43250-43301 Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Sewage Collectio	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Sewer Construction Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Sewer Surcharge Fund							
Sewage Collection							
Active	E 660-43250-44100 Loan Principal	\$156,108.00	\$28,895.29	\$0.00	\$0.00	\$127,212.71	18.51%
Active	E 660-43250-44200 Loan Interest	\$45,000.00	\$30,839.78	\$0.00	\$0.00	\$14,160.22	68.53%
	Total Sewage Collectio	\$201,108.00	\$59,735.07	\$0.00	\$0.00	\$141,372.93	29.70%
	Total Sewer Surcharge Fund	\$201,108.00	\$59,735.07	\$0.00	\$0.00	\$141,372.93	29.70%
	Report Total	\$1,520,853.00	\$845,166.45	\$73,322.76	\$0.00	\$675,686.55	55.57%

CITY OF ROSCOE
***Check Reconciliation©**
TOTAL CHECKING
10100 CHECKING/22000 CUSTDEPO
September 2025

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Account Summary

Beginning Balance on 9/1/2025	\$118,519.33
+ Receipts/Deposits	\$59,267.32
- Payments (Checks and Withdrawals)	\$73,455.71
Ending Balance as of 9/30/2025	\$104,330.94

Cleared Statement	\$104,330.94
Difference	\$0.00

Cash Balance

Active 100-10100 General Fund	-\$171,838.65
Active 600-10100 Water Fund	\$8,605.81
Active 600-22000 Water Fund	\$19,006.24
Active 605-10100 Water Construction Fund	\$0.00
Active 610-10100 Water Surcharge Fund	\$114,193.44
Active 650-10100 Sewer Fund	\$60,203.73
Active 655-10100 Sewer Construction Fund	\$0.00
Active 660-10100 Sewer Surcharge Fund	\$65,735.76
Cash Balance	\$95,906.33

Begining Balance	\$118,519.33
+ Total Deposits	\$59,153.42
- Checks Written	\$81,766.42
Check Book Balance	\$95,906.33
Difference	\$0.00

CITY OF ROSCOE
***Check Reconciliation©**

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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	093025int	10/1/2025	(\$518.83)	(\$518.83)	-	-
	Receipts/Deposits		(\$518.83)	(\$518.83)	\$0.00	\$0.00
	Payments/Withdrawal		\$0.00	\$0.00	\$0.00	\$0.00
	Total Deposits					(\$518.83)
	Total Checks Written					\$0.00
	(Outstanding + Cleared)					

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

CITY OF ROSCOE
***Check Reconciliation©**

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SD FIT

10255 SDFIT
September 2025

Account Summary

Beginning Balance on 9/1/2025	\$162,664.07
+ Receipts/Deposits	\$518.83
- Payments (Checks and Withdrawals)	\$0.00
Ending Balance as of 9/30/2025	\$163,182.90

Cleared Statement	\$163,182.90
Difference	\$0.00

Cash Balance

Active 100-10255 General Fund	\$163,182.90
Cash Balance	\$163,182.90

Beginning Balance	\$162,664.07
+ Total Deposits	\$518.83
- Checks Written	\$0.00
Check Book Balance	\$163,182.90
Difference	\$0.00

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Batch: 091625PAY,091825PAY,092325PAY,092625PAYnsf,100125pay,093025bill,100625PAY,100625bills

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
10100 CHECKING					
196 e	09/16/25	EFTPS			
G 100-21701		Federal Withholding	\$904.49		fed withholding
G 100-21705		Social Security Liability	\$1,396.24		soc sec
G 100-21706		Medicare Liability	\$326.56		medicare
		Total	\$2,627.29		
197 e	09/16/25	FIRST STATE BANK OF ROSCOE			
E 100-41420-42200		Professional Fees	\$10.00		ACH fee
		Total	\$10.00		
198 e	09/26/25	FIRST STATE BANK OF ROSCOE			
E 600-43340-42200		Professional Fees	\$2.00		NSF fee
		Total	\$2.00		
199 e	10/01/25	FIRST STATE BANK OF ROSCOE			
E 100-41420-42200		Professional Fees	\$10.00		stop payment fee - lost check
		Total	\$10.00		
17163	09/16/25	AP EXPRESS			
E 100-43110-42600		Supplies	\$252.60		unleaded
E 100-43110-42600		Supplies	\$238.39		diesel
E 100-43110-42600		Supplies	\$14.65		water
E 650-43250-42600		Supplies	\$2.49		ice for lagoon sample
E 100-43110-42200		Professional Fees	\$2.48		finance charge
		Total	\$510.61		
17164	09/16/25	BDM GRAVEL LLC			
E 100-43110-43700		Street Improvement	\$15,360.00	295380	1024 tons gravel
		Total	\$15,360.00		
17165	09/16/25	CITY OF ROSCOE			
E 100-41920-42800		Utilities	\$787.10		water/sewer
		Total	\$787.10		
17166	09/16/25	DAKOTA PUMP & CONTROL			
E 600-43310-42500		Repairs	\$436.74	50834	pump at west tower
		Total	\$436.74		
17167	09/16/25	FEM ELECTRIC			
E 600-43320-42800		Utilities	\$436.21		Aug electric at well
		Total	\$436.21		
17168	09/16/25	FISCHER REPAIR			
E 100-43110-42500		Repairs	\$184.98	20151	battery & bolt
		Total	\$184.98		
17169	09/16/25	INNOVATIVE OFFICE SOLUTIONS			
E 100-41420-42600		Supplies	\$266.50	212125-1	pet license books
		Total	\$266.50		

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***Check Detail Register©**

Batch: 091625PAY,091825PAY,092325PAY,092625PAYnsf,100125pay,093025bill,100625PAY,100625bills

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
17170	09/16/25	JOHN DEERE FINANCIAL			
E 100-43110-42600		Supplies	\$102.64	13371523	gas operated cylinder
E 100-43110-42600		Supplies	\$2.68	13382207	1/4 lynch pins
		Total	\$105.32		
17171	09/16/25	JRB LLC			
E 100-43240-42200		Professional Fees	\$832.65	163	tamp rubble down
		Total	\$832.65		
17172	09/16/25	Kappes Tree Service			
E 100-42360-42200		Professional Fees	\$400.00		tree trimming/removal
		Total	\$400.00		
17173	09/16/25	ROSCOE TRUSTWORTHY HARDWARE			
E 100-41920-42600		Supplies	\$356.03		supplies
		Total	\$356.03		
17174	09/16/25	South Dakota Retirement System			
G 100-21710		SDRS	\$296.70		Nicole retire
G 100-21710		SDRS	\$322.92		Jim retire
G 100-21710		SDRS	\$478.12		Nathan retire
		Total	\$1,097.74		
17175	09/16/25	SDRS-SRP			
G 100-21720		SRP	\$250.00		Jim supplement retire
		Total	\$250.00		
17176	09/16/25	USPS			
E 100-41420-42200		Professional Fees	\$90.00		box rent
		Total	\$90.00		
17177	09/16/25	VAN DIEST SUPPLY COMPANY			
E 100-44130-42600		Supplies	\$5,434.00	261103	biomist - mos spray
E 100-44130-42600		Supplies	\$113.00	261104	ulv flushing solution
		Total	\$5,547.00		
17178	09/16/25	VISA			
E 100-43240-42200		Professional Fees	\$79.64		camera subscription
E 100-43110-42600		Supplies	\$243.70		shop supplies/fee
		Total	\$323.34		
17179	09/16/25	WEB WATER			
E 600-43310-42642		WEB Water	\$5,560.75		Aug water 906400
		Total	\$5,560.75		
17180	09/18/25	SENTRY, LLC			
E 100-41920-43200		Building	\$23,453.87		office building
		Total	\$23,453.87		
17181	09/23/25	Kenton Secker			
R 600-38101		Water patron	\$448.50		refund on water bill

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***Check Detail Register©**

Batch: 091625PAY,091825PAY,092325PAY,092625PAYnsf,100125pay,093025bill,100625PAY,100625bills

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
Total			\$448.50		
17184	10/01/25	HEALTH POOL OF SD			
E 100-41420-41500		Health Insurance	\$906.67	2025-0822	Nicole Health Oct
E 100-43110-41500		Health Insurance	\$906.67	2025-0822	Jim health Oct
E 100-43110-41500		Health Insurance	\$906.67	2025-0822	Nathan health Oct
Total			\$2,720.01		
17185	10/01/25	MDU			
E 100-41920-42800		Utilities	\$299.51		office, office, shop, library, storage
E 100-43160-42800		Utilities	\$834.29		street lights
E 100-45220-42800		Utilities	\$137.62		parks
E 600-43320-42800		Utilities	\$357.61		tower/chlorine
Total			\$1,629.03		
17186	10/01/25	SDRS-SRP			
G 100-21720		SRP	\$250.00		Jim supplement retire
Total			\$250.00		
17187	10/01/25	VENTURE COMMUNICATIONS			
E 100-41920-42800		Utilities	\$262.69		office and shop
E 600-43320-42800		Utilities	\$19.00		lift station
Total			\$281.69		
17188	10/06/25	AP EXPRESS			
E 100-43110-42600		Supplies	\$558.59		diesel
E 100-43110-42600		Supplies	\$189.41		unleaded
E 100-43110-42600		Supplies	\$8.28		fuel stabilizer
E 650-43250-42600		Supplies	\$7.92		ice for lagoon samples
Total			\$764.20		
17189	10/06/25	BANTZ, GOSCH, & CREMER LLC			
E 100-41410-42200		Professional Fees	\$174.00	134031 JMS	legal services
Total			\$174.00		
17190	10/06/25	CITY OF ROSCOE			
E 100-41920-42800		Utilities	\$767.60		water/sewer
Total			\$767.60		
17191	10/06/25	DEPARTMENT OF HEALTH			
E 650-43250-42200		Professional Fees	\$576.00	10623048	lagoon sample testing
Total			\$576.00		
17192	10/06/25	Dreamin Desserts			
E 100-41420-42600		Supplies	\$64.00	138407	open house cookies
Total			\$64.00		
17193	10/06/25	FEM ELECTRIC			
E 600-43320-42800		Utilities	\$464.90		Sept electric at well
Total			\$464.90		
17194	10/06/25	FRANCOTYP-POSTALIA, INC			

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***Check Detail Register©**

Batch: 091625PAY,091825PAY,092325PAY,092625PAYnsf,100125pay,093025bill,100625PAY,100625bills

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
E 100-41420-42200		Professional Fees	\$90.00	RI106791794	postage meter rent/fees
		Total	\$90.00		
17195	10/06/25	GIBSON PUBLISHING			
E 100-41210-42300		Publishing	\$199.78		Sept minutes/2026 budget
		Total	\$199.78		
17196	10/06/25	HAWKINS			
E 600-43330-42600		Supplies	\$10.00	7197209	cylinder fee
E 600-43330-42600		Supplies	\$1,789.61	7208744	chlorine
		Total	\$1,799.61		
17197	10/06/25	JOHN DEERE FINANCIAL			
E 100-43110-42600		Supplies	\$165.13	13400077	supplies
E 100-43110-42600		Supplies	\$22.73	13402798	supplies
E 100-43110-42500		Repairs	\$264.91	13428825	gator starter
E 100-43110-42600		Supplies	\$595.76	13428825	supplies/bulk fuel
E 100-43110-42600		Supplies	\$78.83	13441194	supplies
		Total	\$1,127.36		
17198	10/06/25	Lehr Welding & Repair			
E 100-43240-42200		Professional Fees	\$135.00	2345	sign for dumpster
		Total	\$135.00		
17199	10/06/25	Malsom, Kevin			
G 600-30001		UNDISTRIBUTED RECEI	\$42.29		000000116100
		Total	\$42.29		
17200	10/06/25	ROSCOE TRUSTWORTHY HARDWARE			
E 100-41920-42600		Supplies	\$19.47		supplies
E 100-43110-42600		Supplies	\$2.28		supplies
		Total	\$21.75		
17201	10/06/25	SD STATE TREASURER			
E 100-43240-42900		Other	\$68.16		sales tax on rubble
		Total	\$68.16		
17202	10/06/25	WEB WATER			
E 600-43310-42642		WEB Water	\$4,547.50		Sept water 748100
		Total	\$4,547.50		
		10100	\$74,819.51		

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Batch: 091625PAY,091825PAY,092325PAY,092625PAYnsf,100125pay,093025bill,100625PAY,100625bills

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
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Fund Summary**10100 CHECKING**

100 General Fund	\$60,117.99
600 Water Fund	\$14,115.11
650 Sewer Fund	\$586.41
	\$74,819.51

APPROVAL BY THE MUNICIPAL BOARD FOR PAYMENT

Approved for payment by municipal board action on _____ 20____.

	billed	well	WEB	Total water	Difference
Jan	419600	0	612800	612800	193200
Feb	456220	0	623200	623200	166980
Mar	452370	0	641700	641700	189330
Apr	421410	0	730400	730400	308990
May	501750	900	771100	772000	270250
Jun	803500	294700	872500	1167200	363700
Jul	880700	701500	713800	1415300	534600
Aug	832600	395000	886900	1281900	449300
Sep	1689860	272500	906400	1178900	-510960
Oct	641770	372800	740400	1113200	471430

ORDINANCE NO. 395
An Ordinance Entitled
2025 Supplemental Ordinance

Section 1

Be it ordained by the City of Roscoe that the following sums are appropriated to meet the obligations of the municipality.

General Fund –	414.1 – Legal – professional fees	\$ 2,500.00
	423.6 – Code Enforcement – professional fees	\$ 13,000.00
	441.3 – Mosquito Spraying - supplies	\$ 6,100.00

Water Fund – 433.4 Water Distribution	<u>\$ 26,000.00</u>
---------------------------------------	---------------------

Total	\$ 47,600.00
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The intention of the Roscoe Trustee Board to pay for improvements to the City and supplies for amounts/items that were not final at budget time. Payments will be made from cash on hand within the General and Water Funds.

Leland Treichel, President
City of Roscoe

Attest:

Nicole Bauman
Finance Officer

First Reading: October 6, 2025

Second Reading:

Published:

Implemented:

Resolution 2025-6

A resolution establishing utility rates and surcharges

WHEREAS, the City of Roscoe has reviewed its utility water and sewer usage rates in accordance with prudent fiscal management;

AND WHEREAS, the City of Roscoe has the authority to set rates by resolution through its passing of City Ordinance #367 "Setting Utility Service Rates" and through SDCL 9-39-23;

AND WHEREAS, the following monthly rates will go into effect starting November 1, 2025.

Base rate per customer: \$28.15

Water usage: \$0.60/100 gallons for 0-5000 gallons

\$0.80/100 gallons for 5001-10,000 gallons

\$1.25/100 gallons for 10,001 gallons and up

Residents outside the City limits will double the rate.

Sewer rate per customer: \$4.50

Loan Surcharges:

Water 1 Surcharge for DW01 loan: \$15.75

Sewer 1 surcharge for CW02 loan: \$40.00

The surcharges shall remain in effect until such time as the borrower bonds are paid in full, it shall be collected at the same time as other charges of the system and establish surcharge accounts to segregate the income from other system income for bookkeeping purposes to be pledged to the South Dakota Conservancy District. The surcharges shall be reviewed from year to year and modified in order to provide the required 110 percent debt coverage.

The surcharges shall be payable by each customer of its system and those who are on standby or ready-to-serve status, which may receive or benefit from the services of the project financed by the CW02 and DW01 loans with the borrower bonds.

Dated this 6th day of October 2025.

Leland Treichel, President

ATTEST:

Nicole Bauman, Finance Officer

Passed: October 6, 2025

Published: October 15, 2025

In Effect: November 1, 2025