

ROSCOE CITY TRUSTEE BOARD
Regular Meeting – Agenda
Tuesday, September 2, 2025, @ 7:30 P.M.

Approval of Agenda.

Approval of August 4 & 25, 2025, meeting minutes.

Approval of August Financial Statement and bank reconciliation.

Approval of bills.

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

Executive Session

State Water Plan

Building Permits

Street/Utility report – Nathan Miller
-new pit

FO Bauman

-code enforcement

-RCC future ideas/support

-old city office

-new office “open house”?

-applications

Resolution 2025-4: RESOLUTION GIVING AUTHORIZATION OF PAYMENT USING SURPLUS FUNDS

Resolution 2025-5: 2026 Wages

2nd reading of Ordinance #394: 2026 Appropriations.

Any other business which may come before this Council.

Next regular meeting – Monday, October 6, 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

Aug 4, 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 Roth, D. Bauman, Lehr, and Malsam. Others present: Peg Margeson, Mike Faw, Nathan Miller and Tracy Treichel.

Lehr moved and Roth seconded to approve the agenda, with the changes as following: move up discussion on walking path, and add Dahme quote under Maintenance report. All aye. Motion carried.

Treichel moved and Malsam seconded to approve the minutes of the July 1 and 21, 2025, meeting. All aye. Motion carried.

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

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

Pre-Authorized Payments:

July 16, 2025, payroll: FO – \$1164.37; Hwy & Streets – \$1317.67; Water Dept.- \$164.68; Sewer Dept - \$164.68; Mosquito Spraying - \$29.06; Parks - \$767.65.

July 16, 2025, bills:

Bantz, Gosch & Cremer – legal services - \$390.00; EFTPS –WHT, SS, & Med. Tax - \$2454.39; Innovative Office Solutions – supplies - \$261.00; First State Bank of Roscoe – fees - \$10.00; Runnings Supply – supplies - \$381.43; Ryan’s Candy – supplies - \$49.50; Tim Schmitt – refund - \$103.64; SD Retirement System – July retirement - \$1155.72; SDRS-SRP – retirement - \$250.00; SD Unemployment Insurance – Professional fees - \$12.85; Visa – supplies - \$747.20; Wiedrich Construction – building - \$1000.00;

August 1, 2025, payroll: Trustees – \$1060.13; FO – \$1101.00; Hwy & Streets – \$1401.67; Water Dept.- \$144.57; Sewer Dept - \$144.56; Mosquito Spraying - \$53.36; Parks - \$1043.69.

August 4, 2025, bills:

A1 Sanitation – fees - \$287.78; Agtegra – utilities - \$234.33; Cliff Anderson – refund - \$8.10; Anthem Sports – supplies - \$5908.25; AP Express – supplies - \$540.46; City of Roscoe – utilities - \$790.60; Crawford Truck & Equipment – repairs - \$ 2270.59; Dept of Health – fees - \$20.00; FEM Electric – utilities & services - \$452.66; FP Mailing Solutions – fees - \$87.69; Gibson Publishing – publishing - \$181.48; Hase Plumbing, Heating, & Air – repairs - \$25,019.34; Hawkins – supplies - \$10.00; Health Pool of SD – August health insurance - \$2720.01; Huff Construction – building - \$5567.37; John Deere Financial – supplies - \$2879.85; JRB – professional fees - \$416.33; Montana Dakota Utilities – utilities - \$1704.14; Schurrs Manufacturing – supplies - \$38.25; SD One Call – locates - \$28.35; SD State Treasurer – sales tax - \$11.25; SDRS-SLP – retirement - \$250.00; Team Lab – supplies - \$3965.50; US Bank – loan payments - \$30,235.51; Van Diest Comp. – supplies - \$4236.00; Venture Communications – utilities- \$270.07.

During open public comments, Roscoe resident Peg Margeson spoke with the Board about her concerns with the drainage at the intersection by her house and the overall appearance of Roscoe in regards to how some property owners aren’t taking care of their properties/yards as well as others, and what steps is the City doing to fix that.

Mike Faw also spoke with the Board during public comments. He voiced his own personal opinion of the walking path, not as a golf association member.

A discussion was held on the proposed walking path project, with some updates. A site visit with DOT has been planned. This is to go over the project and get application approval from DOT. President Treichel also shared that he spoke with SDPAA about insurance, and there were some concerns regarding coverage.

There was some vandalism found in the men's bathroom at the ballfield. It looked to be that fireworks were set off inside the bathroom. The bathrooms are going to be locked until further notice, as cameras are being discussed.

Nathan Miller reported to the Board:

- Bathroom doors on the ballfield bathrooms may have been installed incorrectly, and could be the reason why there is a lot of water getting in when it rains.
- Street work is being done on S Broadway, next to ballfield. Need the ground to dry up before more work can really be done.
- Quote from Dahme Construction was given for replacement of four hydrants and two curb stops. Other vendors had been contacted, but no quotes received, and many are too busy. Roth had one other vendor to contact, to see about a quote and timeframe.

FO Bauman reported to the Board:

- new figures were given for 2025 year ending balance for the General Fund. New Budget worksheets were given out to replace a couple of departments, after discussion on amounts.
- Financial investment plan was discussed. FO Bauman proposed to close the high yield money market account through First State Bank of Roscoe, and move that money into the SD FIT account. It has a higher interest rate/better return on investments. Also, last CD is also coming up for maturity. FO Bauman will find out rates and see about how to properly invest that money for better return. D. Bauman moved and Roth seconded to approve the closing of the money market account from FSB of Roscoe, and move it into the SD FIT money market account. All aye. Motion carried.

A special meeting has been planned for Monday, August 25, 2025, at 7:30 pm. This is to be a 2026 budget planning meeting.

Safety Benefits conducted a Loss Control Survey with the City to help prevent insurance claims. Recommendations were discussed.

The SDML Annual Conference is being held this year in Pierre, from September 30 to October 3. Registration is open, and if a Board member would like to attend, need to let FO Bauman know by September meeting.

The next regular meeting is Tuesday, September 2, 2025, @ 7:30 pm.
The City Office and Shop will be closed Monday, September 1 for Labor Day.

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

Attest: Nicole Bauman
Finance Officer

Leland Treichel
President

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City Board Proceedings
Special Meeting
August 25, 2025
7:30 P.M.

The Roscoe City Trustee Board met in a special session in the City Office with President Treichel presiding. Members present were D. Bauman, and Lehr via phone. Malsam arrived at 8:05 and Roth at 8:15. Others present: Tracy Treichel, and Ted Dickey and Kayla Heuer with NECOG.

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

There were no public comments.

NECOG presented information for future projects. The Roscoe Community Club tabled the Walking Path project as community support has varied on the project idea, so no further action is needed on that project. Information was presented for a lagoon project. DANR is requesting the City of Roscoe to become a total retention wastewater facility, due to the un-named wetland becoming a fishery. Existing lagoon cells are not large enough. More information is being gathered and will be presented to the board.

Gravel is needed to be purchased to finish street repair and to have on hand. Lehr moved and D. Bauman seconded to approve buying 1000 tons from BDM Gravel, using the competitive bid received and accepted by Edmunds County. Four ayes, with Malsam abstaining due to conflict of interest. Motion carried.

Discussion was held on the 2026 budget and remaining 2025 budget.

Malsam moved and Treichel seconded to approve contacting Dahmes Construction to replace two hydrants that need repair ASAP, under the 2025 budget. Remaining hydrant repairs will be looked at for 2026. All aye. Motion carried.

D. Bauman moved and Lehr seconded to approve the first reading of Ordinance #394: 2026 Appropriations. Roll- call: all aye. Motion carried.

The next regular meeting is Tuesday, September 2, 2025, @ 7:30 pm.

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

Leland Treichel
President

Attest:

Nicole Bauman
Finance Officer

Published once at the total approximate cost of _____.

City of Roscoe
End of August 2025

	Begin Year	Month Debit	Month Credit	YTD Debit	YTD Credit	Balance
FUND 100 General Fund						
G 100-10100 CHECKING	\$49,644.28	\$23,293.59	\$69,157.76	\$413,980.63	\$595,148.84	-\$131,523.93
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	\$40.33	\$101,909.09	\$541.84	\$101,909.09	\$0.00
G 100-10255 SD FIT	\$59,041.72	\$102,243.98	\$0.00	\$103,622.35	\$0.00	\$162,664.07
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
FUND 600 Water Fund	\$535,103.25	\$125,577.90	\$171,066.85	\$518,144.82	\$822,057.93	\$231,190.14
G 600-10100 CHECKING	-\$50,959.81	\$10,235.98	\$7,662.72	\$142,204.27	\$84,903.04	\$6,341.42
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	\$300.00	\$250.00	\$450.00	\$749.00	\$18,856.24
G 600-30001 UNDISTRIBUTE	-\$228.49	\$327.60	\$179.60	\$2,441.14	\$3,182.09	-\$969.44
	\$42,966.94	\$10,863.58	\$8,092.32	\$145,095.41	\$163,834.13	\$24,228.22
FUND 610 Water Surcharge Fund						
G 610-10100 CHECKING	\$106,594.37	\$4,775.69	\$10,323.82	\$32,745.06	\$29,132.60	\$110,206.83
FUND 650 Sewer Fund	\$106,594.37	\$4,775.69	\$10,323.82	\$32,745.06	\$29,132.60	\$110,206.83
G 650-10100 CHECKING	\$65,791.60			\$5,533.10	\$11,808.73	\$59,515.97
G 650-10311 CD - 12 month	\$100,000.00	\$829.39	\$4,468.18	\$829.39	\$4,468.18	\$96,361.21
	\$165,791.60	\$829.39	\$4,468.18	\$6,362.49	\$16,276.91	\$155,877.18
FUND 660 Sewer Surcharge Fund						
G 660-10100 CHECKING	\$49,618.63	\$7,300.94	\$19,911.69	\$60,302.95	\$59,735.07	\$50,186.51
G 660-10311 CD - 12 month	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00
	\$249,618.63	\$7,300.94	\$19,911.69	\$60,302.95	\$59,735.07	\$250,186.51
Total	\$1,100,074.79	\$149,347.50	\$213,862.86	\$762,650.73	\$1,091,036.64	\$771,688.88

Banyon	
Checking	113,583.04
PETTY CASH	50.00
MONEY MARKET	0.00
SD FIT	162,664.07
CD-6 MONTH	0.00
CD - 6 month (2)	0.00
CD - 12 month (2)	500,000.00
	776,297.11

CITY OF ROSCOE
***Expenditure Guideline©**

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Current Period: August 2025

		2025	2025	August	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	\$9,730.00	\$1,240.00	\$0.00	\$4,870.00	66.64%
Active	E 100-41210-41210 Social Secruity	\$925.00	\$603.26	\$76.88	\$0.00	\$321.74	65.22%
Active	E 100-41210-41220 Medicare	\$250.00	\$141.20	\$17.99	\$0.00	\$108.80	56.48%
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	\$1,235.05	\$181.48	\$0.00	\$764.95	61.75%
Active	E 100-41210-42700 Travel & Confe	\$600.00	\$95.94	\$0.00	\$0.00	\$504.06	15.99%
	Total Mayor & Counc	\$19,425.00	\$13,354.10	\$1,516.35	\$0.00	\$6,070.90	68.75%
Legal							
Active	E 100-41410-42200 Professional F	\$7,000.00	\$7,400.44	\$0.00	\$0.00	-\$400.44	105.72%
	Total Leg	\$7,000.00	\$7,400.44	\$0.00	\$0.00	-\$400.44	105.72%
Finance Officer							
Active	E 100-41420-41100 Payroll	\$30,000.00	\$21,144.79	\$2,636.22	\$0.00	\$8,855.21	70.48%
Active	E 100-41420-41210 Social Security	\$1,900.00	\$1,311.01	\$163.45	\$0.00	\$588.99	69.00%
Active	E 100-41420-41220 Medicare	\$500.00	\$306.62	\$38.23	\$0.00	\$193.38	61.32%
Active	E 100-41420-41300 Retirement	\$1,900.00	\$1,268.67	\$158.17	\$0.00	\$631.33	66.77%
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	\$7,253.36	\$906.67	\$0.00	\$3,746.64	65.94%
Active	E 100-41420-42200 Professional F	\$16,000.00	\$14,507.22	\$706.66	\$0.00	\$1,492.78	90.67%
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	\$3,682.31	\$402.48	\$0.00	\$2,317.69	61.37%
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	\$50,043.40	\$5,011.88	\$0.00	\$18,081.60	73.46%
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	\$119.34	\$0.00	\$3,723.18	25.54%
Active	E 100-41920-42600 Supplies	\$35,000.00	\$6,962.96	\$178.71	\$0.00	\$28,037.04	19.89%
Active	E 100-41920-42800 Utilities	\$20,000.00	\$14,000.67	\$1,362.61	\$0.00	\$5,999.33	70.00%
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	\$131,997.25	\$0.00	\$0.00	\$118,002.75	52.80%
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	\$174,578.64	\$1,660.66	\$0.00	\$156,921.36	52.66%
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	\$65,277.81	\$0.00	\$0.00	-\$12,277.81	123.17%
	Total Code Enforcemer	\$53,000.00	\$65,277.81	\$0.00	\$0.00	-\$12,277.81	123.17%
Highway & Streets							
Active	E 100-43110-41100 Payroll	\$69,000.00	\$36,870.65	\$4,021.34	\$0.00	\$32,129.35	53.44%
Active	E 100-43110-41210 Social Security	\$4,300.00	\$2,285.94	\$249.33	\$0.00	\$2,014.06	53.16%

CITY OF ROSCOE
***Expenditure Guideline©**

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Current Period: August 2025

			2025 YTD Budget	2025 YTD Amt	August MTD Amt	Enc Current	2025 YTD Balance	% of YTD Budget
Active	E 100-43110-41220	Medicare	\$1,100.00	\$534.63	\$58.30	\$0.00	\$565.37	48.60%
Active	E 100-43110-41300	Retirement	\$4,200.00	\$2,534.25	\$345.56	\$0.00	\$1,665.75	60.34%
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	\$14,506.72	\$1,813.34	\$0.00	\$2,493.28	85.33%
Active	E 100-43110-42200	Professional F	\$500.00	\$691.50	\$0.00	\$0.00	-\$191.50	138.30%
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	\$6,509.21	\$5,389.49	\$0.00	-\$2,509.21	162.73%
Active	E 100-43110-42600	Supplies	\$30,000.00	\$13,555.53	\$1,262.25	\$0.00	\$16,444.47	45.19%
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	\$934.56	\$0.00	\$0.00	\$46,665.44	1.96%
Total Highway & Street			\$264,700.00	\$80,950.01	\$13,139.61	\$0.00	\$183,749.99	30.58%
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	\$6,482.50	\$846.03	\$0.00	\$8,517.50	43.22%
Total Street Light			\$15,000.00	\$6,482.50	\$846.03	\$0.00	\$8,517.50	43.22%
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 Security	\$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 Security	\$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	\$2,328.24	\$704.11	\$0.00	\$5,171.76	31.04%
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	\$85.57	\$11.25	\$0.00	\$114.43	42.79%
Total Rubble Sit			\$12,145.00	\$2,751.21	\$715.36	\$0.00	\$9,393.79	22.65%
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	\$577.35	\$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	\$577.35	\$0.00	\$1,080.27	74.88%
Mosquito Spraying								
Active	E 100-44130-41100	Payroll	\$1,000.00	\$178.62	\$64.63	\$0.00	\$821.38	17.86%
Active	E 100-44130-41210	Social Security	\$75.00	\$11.08	\$4.01	\$0.00	\$63.92	14.77%
Active	E 100-44130-41220	Medicare	\$25.00	\$2.62	\$0.94	\$0.00	\$22.38	10.48%
Active	E 100-44130-41300	Retirement	\$75.00	\$10.74	\$3.88	\$0.00	\$64.26	14.32%

CITY OF ROSCOE
***Expenditure Guideline©**

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Current Period: August 2025

			2025	2025	August	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	\$4,236.00	\$4,236.00	\$0.00	-\$236.00	105.90%
	Total Mosquito Sprayin		\$5,575.00	\$4,439.06	\$4,309.46	\$0.00	\$1,135.94	79.62%
Parks & Rec								
Active	E 100-45220-41100	Payroll	\$10,000.00	\$6,645.98	\$2,704.16	\$0.00	\$3,354.02	66.46%
Active	E 100-45220-41210	Social Secruity	\$700.00	\$412.08	\$167.68	\$0.00	\$287.92	58.87%
Active	E 100-45220-41220	Medicare	\$150.00	\$96.42	\$39.21	\$0.00	\$53.58	64.28%
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	\$6,098.32	\$0.00	\$117,334.45	9.74%
Active	E 100-45220-42800	Utilities	\$2,500.00	\$801.15	\$150.64	\$0.00	\$1,698.85	32.05%
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	\$30,581.00	\$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	\$158,829.49	\$39,741.01	\$0.00	\$113,295.51	58.37%
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 Cit		\$6,750.00	\$5,000.00	\$0.00	\$0.00	\$1,750.00	74.07%
	Total General Fund		\$1,134,245.00	\$585,156.64	\$67,517.71	\$0.00	\$549,088.36	51.59%
Water Fund								
Water Source								
Active	E 600-43310-42500	Repairs	\$5,000.00	\$1,238.21	\$0.00	\$0.00	\$3,761.79	24.76%
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	\$35,882.23	\$5,361.27	\$0.00	\$24,117.77	59.80%
	Total Water Sourc		\$70,000.00	\$37,654.27	\$5,361.27	\$0.00	\$32,345.73	53.79%
Power & Pumping								
Active	E 600-43320-42800	Utilities	\$15,000.00	\$6,459.69	\$1,396.52	\$0.00	\$8,540.31	43.06%
	Total Power & Pumpin		\$15,000.00	\$6,459.69	\$1,396.52	\$0.00	\$8,540.31	43.06%
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	\$80.00	\$10.00	\$0.00	\$1,120.00	6.67%
	Total Purificatio		\$1,400.00	\$80.00	\$10.00	\$0.00	\$1,320.00	5.71%
Water Distribution								
Active	E 600-43340-41100	Payroll	\$7,015.00	\$4,509.43	\$442.31	\$0.00	\$2,505.57	64.28%
Active	E 600-43340-41210	Social Secruity	\$450.00	\$279.60	\$27.41	\$0.00	\$170.40	62.13%
Active	E 600-43340-41220	Medicare	\$110.00	\$65.34	\$6.42	\$0.00	\$44.66	59.40%
Active	E 600-43340-41300	Retirement	\$425.00	\$270.61	\$26.54	\$0.00	\$154.39	63.67%
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	\$28,654.31	\$20.00	\$0.00	-\$27,654.31	2865.43%
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	\$44.65	\$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
***Expenditure Guideline©**

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Current Period: August 2025

		2025	2025	August	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	\$38,267.94	\$567.33	\$0.00	-\$23,367.94	256.83%
	Total Water Fund	\$101,300.00	\$82,461.90	\$7,335.12	\$0.00	\$18,838.10	81.40%
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	\$4,978.37	\$0.00	\$1,353.22	91.65%
Active	E 610-43340-44200 Loan Interest	\$15,100.00	\$13,366.39	\$4,426.02	\$0.00	\$1,733.61	88.52%
	Total Water Distributio	\$31,300.00	\$28,213.17	\$9,404.39	\$0.00	\$3,086.83	90.14%
	Total Water Surcharge Fund	\$31,300.00	\$28,213.17	\$9,404.39	\$0.00	\$3,086.83	90.14%
Sewer Fund							
Sewage Collection							
Active	E 650-43250-41100 Payroll	\$8,600.00	\$4,509.39	\$442.30	\$0.00	\$4,090.61	52.43%
Active	E 650-43250-41210 Social Secruity	\$550.00	\$279.56	\$27.41	\$0.00	\$270.44	50.83%
Active	E 650-43250-41220 Medicare	\$150.00	\$65.37	\$6.41	\$0.00	\$84.63	43.58%
Active	E 650-43250-41300 Retirement	\$525.00	\$270.57	\$26.56	\$0.00	\$254.43	51.54%
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	\$5,303.14	\$3,965.50	\$0.00	\$27,696.86	16.07%
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	\$16,276.91	\$4,468.18	\$0.00	\$36,623.09	30.77%
	Total Sewer Fund	\$52,900.00	\$16,276.91	\$4,468.18	\$0.00	\$36,623.09	30.77%
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	\$9,697.83	\$0.00	\$127,212.71	18.51%
Active	E 660-43250-44200 Loan Interest	\$45,000.00	\$30,839.78	\$10,213.86	\$0.00	\$14,160.22	68.53%
	Total Sewage Collectio	\$201,108.00	\$59,735.07	\$19,911.69	\$0.00	\$141,372.93	29.70%
	Total Sewer Surcharge Fund	\$201,108.00	\$59,735.07	\$19,911.69	\$0.00	\$141,372.93	29.70%
	Report Total	\$1,520,853.00	\$771,843.69	\$108,637.09	\$0.00	\$749,009.31	50.75%

CITY OF ROSCOE
***Revenue Guideline©**

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Current Period: August 2025

			2025	2025	August	2025	% of YTD
			YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
General Fund							
Active	R 100-31101	Current Year Taxes	\$178,000.00	\$113,320.04	\$0.00	\$64,679.96	63.66%
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	\$120,952.12	\$19,308.15	\$29,047.88	80.63%
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	\$1,669.94	-\$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	\$7,626.27	\$847.56	\$2,373.73	76.26%
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	\$10,138.86	\$0.00	-\$9,138.86	1013.89%
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	\$1,381.39	\$187.75	\$918.61	60.06%
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	\$12.00	\$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	\$4,688.48	\$427.04	\$5,311.52	46.88%
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	\$1,338.12	\$156.24	\$1,161.88	53.52%
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	\$281,815.16	\$22,608.68	\$94,061.84	74.98%
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	\$61,083.91	\$9,764.18	\$10,916.09	84.84%
Active	R 600-38102	Water - Bulk	\$100.00	\$27.00	\$2.00	\$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	-\$299.00	\$50.00	\$899.00	-49.83%
Active	R 600-38105	Water Salesman	\$100.00	\$195.00	\$65.50	-\$95.00	195.00%
Active	R 600-38106	Water penalties	\$1,000.00	\$1,321.11	\$224.70	-\$321.11	132.11%
Active	R 600-38109	Water turn on/off	\$200.00	\$242.02	\$0.00	-\$42.02	121.01%
Total Water Fund			\$74,000.00	\$63,723.18	\$10,106.38	\$10,276.82	86.11%

CITY OF ROSCOE
***Revenue Guideline©**

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Current Period: August 2025

		2025	2025	August	2025	% of YTD
		YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
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	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>0.00%</u>
Water Surcharge Fund						
Active	R 610-37100 Surchages	\$38,000.00	\$23,993.45	\$2,909.89	\$14,006.55	63.14%
Active	R 610-37101 Surchages2	\$0.00	\$7,832.18	\$946.37	-\$7,832.18	0.00%
	Total Water Surcharge Fund	<u>\$38,000.00</u>	<u>\$31,825.63</u>	<u>\$3,856.26</u>	<u>\$6,174.37</u>	<u>83.75%</u>
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	\$0.00	\$0.00	\$0.00	0.00%
Active	R 650-38301 Sewer patron	\$9,000.00	\$6,362.49	\$829.39	\$2,637.51	70.69%
Active	R 650-38399 Sewer - other	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Sewer Fund	<u>\$9,000.00</u>	<u>\$6,362.49</u>	<u>\$829.39</u>	<u>\$2,637.51</u>	<u>70.69%</u>
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	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>0.00%</u>
Sewer Surcharge Fund						
Active	R 660-36100 Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 660-37100 Surchages	\$96,000.00	\$60,302.95	\$7,300.94	\$35,697.05	62.82%
Active	R 660-37101 Surchages2	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Sewer Surcharge Fund	<u>\$96,000.00</u>	<u>\$60,302.95</u>	<u>\$7,300.94</u>	<u>\$35,697.05</u>	<u>62.82%</u>
	Report Total	<u>\$592,877.00</u>	<u>\$444,029.41</u>	<u>\$44,701.65</u>	<u>\$148,847.59</u>	<u>74.89%</u>

CITY OF ROSCOE
***Check Reconciliation©**
MONEY MARKET
10250 MONEYMRK
August 2025

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Account Summary

Beginning Balance on 8/1/2025	\$101,868.76
+ Receipts/Deposits	\$40.33
- Payments (Checks and Withdrawals)	\$101,909.09
Ending Balance as of 8/29/2025	\$0.00

Cleared Statement Difference	\$0.00
	\$0.00
	\$0.00

Cash Balance

Active 100-10250 General Fund	\$0.00
Cash Balance	\$0.00

Beginning Balance	\$101,868.76
+ Total Deposits	\$40.33
- Checks Written	\$101,909.09
Check Book Balance	\$0.00
Difference	\$0.00

CITY OF ROSCOE
***Check Reconciliation©**
MONEY MARKET
10250 MONEYMRK

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Check Nbr	Vendor Name	Check Date	Amount	Cleared This Month	Amount Not Cleared	Partially Cleared Last Month
Deposit 081925int		8/19/2025	(\$40.33)	(\$40.33)		-
000002E CITY OF ROSCOE		8/19/2025	\$101,909.09	\$101,909.09		-
	Receipts/Deposits		(\$40.33)	(\$40.33)	\$0.00	\$0.00
	Payments/Withdrawal			\$101,909.09	\$0.00	\$0.00
			Total Deposits			(\$40.33)
			Total Checks Written			\$101,909.09
			(Outstanding + Cleared)			

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

CITY OF ROSCOE
***Check Reconciliation©**
SD FIT
10255 SDFIT
August 2025

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Account Summary

Beginning Balance on 8/1/2025	\$60,420.09
+ Receipts/Deposits	\$102,243.98
- Payments (Checks and Withdrawals)	\$0.00
Ending Balance as of 8/31/2025	\$162,664.07

Cleared Statement	\$162,664.07
Difference	\$162,664.07
	\$0.00

Cash Balance

Active 100-10255 General Fund	
	\$162,664.07
Cash Balance	\$162,664.07

Beginning Balance	\$60,420.09
+ Total Deposits	\$102,243.98
- Checks Written	\$0.00
Check Book Balance	\$162,664.07
Difference	\$0.00

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

09/02/25 9:20 AM
Page 2

Check Nbr	Vendor Name	Check Date	Amount	Cleared This Month	Amount Not Cleared	Partially Cleared Last Month
000000	No Receipts or Checks					
Deposit	081925REC	8/20/2025	(\$101,909.09)	(\$101,909.09)		
Deposit	083125int	9/2/2025	(\$334.89)	(\$334.89)		
	Receipts/Deposits		(\$102,243.98)	(\$102,243.98)	\$0.00	\$0.00
	Payments/Withdrawal		\$0.00	\$0.00	\$0.00	\$0.00

Total Deposits	(\$102,243.98)
Total Checks Written	
(Outstanding + Cleared)	\$0.00

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

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

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Account Summary

Beginning Balance on 8/1/2025	\$184,231.74
+ Receipts/Deposits	\$44,436.53
- Payments (Checks and Withdrawals)	\$110,116.81
Ending Balance as of 8/29/2025	\$118,519.33

Cleared	\$118,551.46
Statement	\$118,519.33
Difference	\$32.13

Cash Balance

Active 100-10100 General Fund	-\$131,523.93
Active 600-10100 Water Fund	\$6,341.42
Active 600-22000 Water Fund	\$18,856.24
Active 605-10100 Water Construction Fund	\$0.00
Active 610-10100 Water Surcharge Fund	\$110,206.83
Active 650-10100 Sewer Fund	\$55,877.18
Active 655-10100 Sewer Construction Fund	\$0.00
Active 660-10100 Sewer Surcharge Fund	\$50,186.51
Cash Balance	\$109,944.25

Beginning Balance	\$184,231.74
+ Total Deposits	\$44,186.53
- Checks Written	\$117,654.00
Check Book Balance	\$110,764.27
Difference	(\$820.02)

CITY OF ROSCOE

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***Check Detail Register©**

Batch: 081825PAY,081925PAY,082825PAY,082825PAY-3,090225PAY

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
10100 CHECKING					
192 e	08/18/25	EFTPS			
G 100-21701		Federal Withholding	\$870.87		
G 100-21705		Social Security Liability	\$1,432.34		
G 100-21706		Medicare Liability	\$335.00		
		Total	\$2,638.21		
193 e	08/18/25	FIRST STATE BANK OF ROSCOE			
E 100-41420-42200		Professional Fees	\$10.00		ACH fee
		Total	\$10.00		
194 e	08/18/25	FRANCOTYP-POSTALIA, INC			
E 100-41420-42600		Supplies	\$402.48		postage
		Total	\$402.48		
195 e	08/28/25	Corporate Trust, TFM			
E 610-43340-44200		Loan Interest	(\$919.43)		paid too much - wrong amount
		Total	(\$919.43)		
196 e	08/28/25	FIRST STATE BANK OF ROSCOE			
E 100-41420-42200		Professional Fees	\$10.00		stop payment
		Total	\$10.00		
17136	08/18/25	Agtegra Cooperative			
E 600-43320-42800		Utilities	\$304.00		propane east pump
		Total	\$304.00		
17137	08/18/25	CAMBYS PASS			
E 100-43260-42600		Supplies	\$577.35	79002	herbicide
		Total	\$577.35		
17138	08/18/25	Dakota Supply Group			
E 600-43340-42600		Supplies	\$37.90	S104913785.	curb stop riser
		Total	\$37.90		
17139	08/18/25	Huff Construction, Inc			
E 100-45220-43200		Building	\$113.63		excise tax
		Total	\$113.63		
17140	08/18/25	ROSCOE TRUSTWORTHY HARDWARE			
E 100-41920-42600		Supplies	\$178.71		misc supplies
		Total	\$178.71		
17141	08/18/25	South Dakota Retirement System			
G 100-21710		SDRS	\$316.34		Nicole Aug retire
G 100-21710		SDRS	\$327.90		Jim Aug retire
G 100-21710		SDRS	\$477.18		Nathan Aug retire
		Total	\$1,121.42		
17142	08/18/25	SDRS-SRP			
G 100-21720		SRP	\$250.00		Jim supplement retire

CITY OF ROSCOE

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***Check Detail Register©**

Batch: 081825PAY,081925PAY,082825PAY,082825PAY-3,090225PAY

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
Total			\$250.00		
17143	08/18/25	VISA			
E 100-41420-42200		Professional Fees	\$598.97		microsoft 360 fees
E 100-45220-42600		Supplies	\$190.07		oark supplies
E 100-43110-42600		Supplies	\$151.72		shop supplies
Total			\$940.76		
17144	08/18/25	WEB WATER			
E 600-43310-42642		WEB Water	\$5,361.27		July water 886900
Total			\$5,361.27		
17145	08/18/25	Weisser Repair			
E 100-43110-42500		Repairs	\$749.27	1320	repair for dump truck
Total			\$749.27		
17149	09/02/25	BANTZ, GOSCH, & CREMER LLC			
E 100-41410-42200		Professional Fees	\$29.00	133616 jms	legal fees
Total			\$29.00		
17150	09/02/25	COLE PAPERS INC			
E 100-41920-42600		Supplies	\$87.35	10610206	supplies - bathrooms
Total			\$87.35		
17151	09/02/25	DEPARTMENT OF HEALTH			
E 600-43340-42200		Professional Fees	\$20.00	10622584	monthly water sample testing
Total			\$20.00		
17152	09/02/25	GIBSON PUBLISHING			
E 100-41210-42300		Publishing	\$78.01		Aug minutes and ad
Total			\$78.01		
17153	09/02/25	HAWKINS			
E 600-43330-42600		Supplies	\$10.00	7468209	chlorine cylinder fee
Total			\$10.00		
17154	09/02/25	HEALTH POOL OF SD			
E 100-41420-41500		Health Insurance	\$906.67	2025-0733	Nicole Sept health
E 100-43110-41500		Health Insurance	\$906.67	2025-0733	Jim Sept Health
E 100-43110-41500		Health Insurance	\$906.67	2025-0733	Nathan Sept Health
Total			\$2,720.01		
17155	09/02/25	MDU			
E 100-41920-42800		Utilities	\$299.78		office, office, shop, library, storage
E 100-43160-42800		Utilities	\$802.42		street lights
E 100-45220-42800		Utilities	\$143.82		parks
E 600-43320-42800		Utilities	\$329.00		water tower/chlorine
Total			\$1,575.02		
17156	09/02/25	RITEWAY			
E 100-41420-42600		Supplies	\$190.45	25-31922	checks

CITY OF ROSCOE

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***Check Detail Register©**

Batch: 081825PAY,081925PAY,082825PAY,082825PAY-3,090225PAY

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
Total			\$190.45		
17157	09/02/25	SD STATE TREASURER			
E 100-43240-42900		Other	\$11.65		sales tax on garbage
Total			\$11.65		
17158	09/02/25	South Dakota Municipal League			
E 100-41210-42700		Travel & Conference	\$125.00	082025-0125	Leland to annual conference
Total			\$125.00		
17159	09/02/25	SDRS-SRP			
G 100-21720		SRP	\$250.00		Jim supplement retire
Total			\$250.00		
17160	09/02/25	VAN DIEST SUPPLY COMPANY			
E 100-44130-42600		Supplies	\$866.80	255640	mosq. Briquets
Total			\$866.80		
17161	09/02/25	VENTURE COMMUNICATIONS			
E 100-41920-42800		Utilities	\$247.04		office and shop
E 600-43320-42800		Utilities	\$19.00		lift station
Total			\$266.04		
10100			\$18,004.90		
10250 MONEY MARKET					
2 e	08/19/25	CITY OF ROSCOE			
G 100-24000		OPERATING TRANSFER	\$101,909.09		closing acct
Total			\$101,909.09		
10250			\$101,909.09		

Fund Summary

10100 CHECKING

100 General Fund	\$12,843.16
600 Water Fund	\$6,081.17
610 Water Surcharge Fund	(\$919.43)
	\$18,004.90

10250 MONEY MARKET

100 General Fund	\$101,909.09
	\$101,909.09

APPROVAL BY THE MUNICIPAL BOARD FOR PAYMENT

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

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

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.

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

Attest:

Leland Treichel, President

Nicole Bauman, Finance Officer