

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

**Approval of Agenda.**

**Approval of January 5, 2026, meeting minutes.**

**Correct minutes for the December 2024 meeting.**

**Approval of January Financial Statement and bank reconciliation.**

**Approval of bills.**

- Approve ACH payment for snow wheels

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

**Street/Utility Report – Nathan Miller**

- Windows in shop
- Pickup fix/maintenance

**FO Bauman Report**

- 2025 annual report
- election petitions
- financial investment update

**\*\*Executive Session – personnel**

**Next meeting – Monday, March 2, 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



City Board Proceedings  
January 5, 2026  
7:30 P.M.

The Roscoe City Trustee Board met in regular session in the City Office with Vice President Lehr presiding. Members present were D. Bauman by phone (arrived at the City Office to be present at 7:39 pm), Malsam, and President Treichel via Teams. Others present: Nathan Miller, Fred Schneider, and Brandon Smid, also via Teams.

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

There were no new conflicts of interest to declare for year 2026.

Lehr moved and Malsam seconded to approve the minutes of the December 1, 2025, meeting. All aye. Motion carried.

Treichel moved and Malsam seconded to approve the December 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.

**December 16, 2025, payroll:** FO – \$1169.25; Hwy & Streets – \$1320.00; Water Dept.- \$163.97; Sewer Dept - \$163.98;

**December 16 & 30, 2025, bills:**

AP Express – supplies - \$231.23; Bantz, Gosh & Cremer – legal services - \$58.00 & \$50.00; Burdette Electric – repairs - \$540.06; City of Roscoe – utilities - \$803.90; EFTPS –WHT, SS, & Med. Tax - \$1431.00; FEM Electric – utilities - \$150.00; First State Bank of Roscoe – fees - \$10.00; Francotyp-Postalia, Inc –postage - \$500.00; Heartland Title Companies of SD – professional fees - \$178.10; Register of Deeds – deed transfer - \$30.00; Running Supply Inc – supplies - \$219.43; SD Retirement System – December retirement - \$757.46; Sentry – building - \$10,000.00; Visa – supplies - \$116.91; WEB Water – water - \$4147.80;

**January 2, 2026, payroll:** Trustees –\$773.84; FO – \$1076.62; Hwy & Streets – \$1479.73; Water Dept.- \$161.43; Sewer Dept - \$161.44;

**January 5, 2026, bills:**

Adee Honey Farms – rent - \$5.00; Camby's Pass – supplies - \$77.73; City of Roscoe – utilities - \$1020.25; Dahme Construction – fees - \$51,307.74; DANR – Fees - \$250.00; Dakota Supply Group – supplies - \$133.51; FEM Electric – utilities - \$150.00; Gibson Publishing – publishing - \$126.14; H&H Contracting – repairs - \$6946.20; Health Pool of SD – health insurance - \$2003.74; John Deere Financial – supplies - \$94.62; Lehr Welding & Repair – repairs - \$112.40; Montana Dakota Utilities – utilities - \$2537.27; Riteway – supplies - \$224.24; Rock Tuff – supplies - \$98.28; Roscoe Trustworthy Hardware – supplies - \$233.33; SD Govt Finance Officers Association – fees - \$50.00; SD State Treasurer – sales tax - \$11.48; SDML – fees - \$567.00; SDML Workers Compensation Fund – worker compensation - \$2747.00; SDS RELP – rent - \$70.00; Team Lab – supplies - \$397.00; Venture Communications – utilities - \$282.40;

Discussion was held on the lagoon project, with Brandon Smid from Helms & Associates answering any questions. An email from DANR about other possibilities besides a new lagoon cell was presented.



During public comments, Fred Schneider asked about the shop windows and extra water usage in town.

This being the time for a Hearing for the applied Special 1-day event liquor license by the Roscoe Volunteer Fire Department for their Firemen's Ball on January 17, 2026. No one appeared to protest the license. Malsam moved and D. Bauman seconded to approve the Special Event License for the hours starting 12:01 pm January 17, 2026, to 2:00 am, January 18, 2026. All aye. Motion carried.

D. Bauman moved and Malsam seconded to approve Resolution 2026-1: Resolution Establishing Contract for Legal Services. Roll call: Treichel - aye, Lehr - aye, D. Bauman - aye, and Malsam - aye. Motion carried.

### **RESOLUTION 2026-1**

#### **RESOLUTION ESTABLISHING CONTRACT FOR LEGAL SERVICES**

**WHEREAS**, the City of Roscoe by and through its duly elected trustees hereinafter referred to as "City of Roscoe" deems it necessary to contract with a licensed attorney and/or law firm to provide legal services to the City of Roscoe.

**WHEREAS**, SDCL 9-14-23 provides that, "[t]he governing body of any municipal corporation may contract for legal services or employ an attorney under such terms and conditions as the governing body shall deem proper. Any contract for legal services with an attorney shall be made by ordinance or resolution. Such contract shall set forth the compensation to be paid and the specific services to be rendered."

**WHEREAS**, the City of Roscoe has decided to enter into a contract for a City Attorney for legal services at \$310.00 per hour.

**NOW, THEREFORE, BE IT RESOLVED**, that the City of Roscoe hereby contracts with the law firm of Bantz, Gosch & Cremer, L.L.C., to provide legal services to the City of Roscoe from January 1, 2026, to December 31, 2026.

Dated this 5<sup>th</sup> day of January, 2026.

Leland Treichel, President

ATTEST:

Nicole Bauman, Finance Officer

Nathan Miller reported to the Board:

- Manholes being fixed, lowered or raised to be flat with the road. Using a different company.
- Plow wheels will be shipped this week and new cutting edge ready to be picked up.

D. Bauman moved and Lehr seconded to approve Finance Officer to pay bills and payroll prior to board approval to avoid service charge, to receive a discount, to purchase necessary items, or in an emergency when the vendor will not charge the City. Motion carried.

FO Bauman discussed with the Board:



- Vacation leave – right now, renewal of leave is set with anniversary dates; payroll software still makes things confusing with YTD usage; change to Jan 1-Dec 31 leave. D. Bauman moved and Lehr seconded to approve the change. All aye. Motion carried.
- The 2025 inventory has been completed and is now on file.
- Items left in the old office building and need to be put in surplus.

Lehr moved and D. Bauman seconded to approve donating table to Senior Center and to surplus the rest of the office furniture from the old city office. Items included are metal corner desk, set of chairs, and cubicle desk. Items will be listed for sale for the next month. If no offers, then items will be discarded after the month. All aye. Motion carried.

The 2026 Municipal Government Day in Pierre is set for Tuesday and Wednesday, February 3 & 4, 2026.

Wages for the City Trustees and employees as of January 1, 2026, are as follows:  
 President (Leland Treichel) – base pay of \$200 per month; regular, special, and equalization meetings - \$130 each.  
 Vice President (Andrew Lehr) - regular, special, and equalization meetings - \$130 each. Vice President will be paid \$10 for holding the meetings in place of the President. \$200.00 base pay during months of acting president.  
 Trustees (Dee Bauman & Brian Malsam, with one vacancy) - \$130 per meeting for regular, special, and equalization meetings.  
 City Maintenance (Nathan Miller) - \$24.21 per hour, along with full single health insurance.  
 Finance Officer (Nicole Bauman) - \$23.26 per hour, along with full single health insurance.  
 Part-time Maintenance – (Keegan Miller) - \$18.00 per hour.

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

Office and Shop will be closed for MLK Day, Monday, January 19, 2026.

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

Leland Treichel  
 President

Attest:

Nicole Bauman  
 Finance Officer

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



City Board Proceedings  
December 2, 2024  
7:30 P.M.

The Roscoe City Trustee Board met in regular session in the City Office with Vice-President Lehr presiding. Members present were D. Bauman, M Bauman, and Hettick, with Treichel attending via phone. Others present: Nathan Miller.

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

Hettick moved and D. Bauman seconded to approve the minutes of the November 4, 2024, meeting. All aye. Motion carried.

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

D. Bauman moved and Lehr seconded to approve the payment of the following bills, including pay request #2 from Sentry. All aye. Motion carried

**Pre-Authorized Payments:**

**November 20, 2024, payroll:** FO – \$979.13; Hwy & Streets – \$1901.87; Water Dept.- \$237.73; Sewer Dept - \$237.72.

**November 15, 2024, bills:**

Core Papers – supplies \$459.39; Dahme Construction – professional fees - \$72,201.87; EFTPS – WHT, SS, & Med. Tax - \$2399.47; First State Bank of Roscoe – fees - \$10.00; Hanson's Inc – professional fees - \$1675.03; HF Jacobs & Sons Construction – professional fees – 6737.91; SD Retirement System – November retirement - \$1101.42; SDRS-SRP – retirement - \$250.00; Visa – supplies - \$1101.58; WEB Water – water - \$5392.98;

**December 5, 2024, payroll:** Trustees – \$699.95; FO – 963.98; Hwy & Streets – \$1657.90; Water Dept.- \$207.25; Sewer Dept - \$207.20.

**December 2, 2024, bills:**

Bantz, Gosch, & Cremer – legal services - \$104.52; Dakota Supply Group – supplies - \$1325.03; Gibson Publishing – November minutes - \$77.37; H&H Contracting – tower maintenance - \$5304.00; Hase Plumbing & Heating – repairs - \$928.58; Health Pool of SD – December health insurance - \$2532.60; Montana Dakota Utilities – utilities - \$1679.13; SD State Treasurer – sales tax – \$124.44; SDRS-SLP – retirement - \$250.00; Sentry – professional fees - \$150,207.40; Venture Communications – utilities- \$266.47.

M. Bauman moved and Treichel seconded to approve the change order #2 from Sentry for additional groundwork done for the new city office building, for removal of the old grocery store foundation. All aye. Motion carried.

No one was there for public comments.

Hettick moved and D. Bauman seconded to approve the roster for Active Firemen and First Responders for insurance purposes. Motion carried. Roster is posted in the City Office.

FO Bauman shared with the Board information about the Prairie Combine App that has been developed by the Eureka Chamber & Development Co. This app allows communities to put in their information and events, and be seen easily by those in the community and surrounding communities. Events and businesses can also be seen together for all the communities joined so



people can stay local for many things. Hettick moved and D. Bauman seconded to approved joining in on this app, if still able to make the discount start-up price. All aye. Motion carried.

An update with given for code enforcement. Discussion on future code enforcement was held.

Roscoe became in violation of the surface water discharge permit with being noncompliant for completing a study on the wastewater system following the construction ending by October due date. New schedule dates have been requested.

D. Bauman moved and Lehr seconded to pass the first reading of Ordinance #391: An Ordinance to Amend the Midcontinent Franchise Agreement. Roll-call vote: All aye. Motion carried.

Nathan Miller spoke with the Board

- Dahme Construction to fix gate valve and hydrant soon; locates have been called in already
- There was a water leak at the park bathrooms; power had to be turned back on due to freezing; problem with shut off
- Nathan discussed water turn off fees when the meter is needed to be taken out, to prevent freezing
- Discussion on getting a roll-off dumpster for over the winter months to provide a place for large items that would normally go to the rubble site, but as the rubble site is closed, no place to take it.

FO Bauman reported to the Board:

- Election date is set for April 8. Working with the school about potentially combining with them for the election. There will be two open vacancies on the Roscoe Board, with petitions able to be taken out January 31<sup>st</sup>.

-With the closing of the project checking, there are checks for shredding. There is no policy set for this, so will need to find the best way to keep track of shredding.

-Personnel policy updated for pay period change and discussion held on vacation time, with Jim going from full-time to part-time.

-South Dakota Retirement System is changing their online reporting. Everything is being updated for faster processing, and this includes switching to payment through ACH. D. Bauman moved and M. Bauman seconded to approve signing up for ACH retirement payment when the time comes for needing to switch. All aye. Motion carried.

-The end of the 2024 year/start of 2025-year inventory is being done and will be on file in the city office.

- There will need to be items purchased for the new city office building. FO Bauman would like to know how the Board wishes to proceed with that: Board decided on having a list made of items needed and best price found for those items.

- 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.

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

Rabies clinic will be held December 6<sup>th</sup>, from 11 am to 1 pm at the City Shop.

Office/shop to be closed for the holidays on Wednesday, December 25, and Wednesday, January 1.

M. Bauman moved and Hettick seconded to adjourn. Motion carried.

Attest: Nicole Bauman  
Finance Officer

Leland Treichel  
President

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*Nathan*  
*Leland by phone*

ROSCOE CITY TRUSTEE BOARD  
Regular Meeting – Agenda  
Monday, December 2, 2024, @ 7:30 P.M.

Approval of Agenda. *Leland Michael*

Approval of November 4, 2024. meeting minutes. *Dale Dee Andrew*

Approval of November Financial Statement and bank reconciliations. *Michael*

Approval of bills.

- Pay Request #2 from Sentry *Dee Andrew*

Change Order #2 – additional foundation work *Michael Leland*

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

Fireman Roster *Dale Dee*

—Prairie combine app- *Dale Dee*

—Code enforcement-

Discharge Permit -

Midco Resolution *Ordinance Dee Andrew roll call - all aye*

Street/Utility report – Nathan Miller

*- Dahme's - hydrant - gate valve - power @ park valve slipped*

*- turn off fee - more if meter needs to be removed? - ordinance change for up rate*

FO Bauman – report

- Election date/combine with school – April 8<sup>th</sup> \*Two upcoming vacancies – Michael Bauman & Dale

Hettick – petitions to be open for circulating on January 31<sup>st</sup>

- Project checking – shred checks -

- Personnel Policy – pay period change and discussion on vacation time

- Retirement ACH? *Dee Michael*

*No this year go next yr*

- Inventory

- Items for new city office -

- Close Water Construction Fund and Sewer Construction Fund – move balance to water and sewer funds *Dee Dale*

Rabies Clinic – December 6<sup>th</sup> at shop, 11 am – 1 pm

Office/Shop closed Wednesday, December 25<sup>th</sup> and Wednesday, January 1<sup>st</sup>

Next regular meeting – Monday, January 6, 2025, @ 7:30 P.M.

Motion to adjourn.

*Michael Dale*

*flow meter at 2<sup>nd</sup> to last manhole in town*

*• dumps by shop thru win? on water bill*

*CE Joshie Hope*



City of Roscoe  
End of January 2026

	Begin Year	Month Debit	Month Credit	YTD Debit	YTD Credit	Balance
FUND 100 General Fund						
G 100-10100 CHECKING	\$74,200.56	\$24,895.69	\$35,551.34	\$24,895.69	\$35,551.34	\$63,544.91
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	\$472.31	\$0.00	\$472.31	\$0.00	\$165,153.17
FUND 600 Water Fund						
G 600-10100 CHECKING	\$238,931.42	\$25,368.00	\$35,551.34	\$25,368.00	\$35,551.34	\$228,748.08
G 600-22000 CUSTOMER D	\$10,485.59	\$9,193.51	\$64,230.54	\$9,193.51	\$64,230.54	-\$44,551.44
G 600-30001 UNDISTRIBUTE	\$19,181.24	\$0.00	\$0.00	\$0.00	\$0.00	\$19,181.24
	-\$1,405.29	\$342.60	\$736.90	\$342.60	\$736.90	-\$1,799.59
	\$28,261.54	\$9,536.11	\$64,967.44	\$9,536.11	\$64,967.44	-\$27,169.79
FUND 610 Water Surcharge Fund						
G 610-10100 CHECKING	\$92,024.91	\$2,800.83	\$0.00	\$2,800.83	\$0.00	\$94,825.74
	\$92,024.91	\$2,800.83	\$0.00	\$2,800.83	\$0.00	\$94,825.74
FUND 650 Sewer Fund						
G 650-10100 CHECKING	\$160,698.57	\$746.41	\$1,233.30	\$746.41	\$1,233.30	\$160,211.68
	\$160,698.57	\$746.41	\$1,233.30	\$746.41	\$1,233.30	\$160,211.68
FUND 660 Sewer Surcharge Fund						
G 660-10100 CHECKING	\$148,241.45	\$6,994.73	\$0.00	\$6,994.73	\$0.00	\$155,236.18
	\$148,241.45	\$6,994.73	\$0.00	\$6,994.73	\$0.00	\$155,236.18
Total	\$668,157.89	\$45,446.08	\$101,752.08	\$45,446.08	\$101,752.08	\$611,851.89

Checking	448,448.31
PETTY CASH	50.00
SD FIT	165,153.17
	613,651.48



# CITY OF ROSCOE

## \*Expenditure Guideline©

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Current Period: January 2026

		2026	2026	January	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	\$930.00	\$930.00	\$0.00	\$13,670.00	6.37%
Active	E 100-41210-41210 Social Security	\$925.00	\$57.66	\$57.66	\$0.00	\$867.34	6.23%
Active	E 100-41210-41220 Medicare	\$250.00	\$13.50	\$13.50	\$0.00	\$236.50	5.40%
Active	E 100-41210-41400 Workers Com	\$50.00	\$50.00	\$50.00	\$0.00	\$0.00	100.00%
Active	E 100-41210-42200 Professional F	\$1,500.00	\$567.00	\$567.00	\$0.00	\$933.00	37.80%
Active	E 100-41210-42300 Publishing	\$2,000.00	\$126.14	\$126.14	\$0.00	\$1,873.86	6.31%
Active	E 100-41210-42700 Travel & Confe	\$600.00	\$0.00	\$0.00	\$0.00	\$600.00	0.00%
<b>Total Mayor &amp; Council</b>		\$19,925.00	\$1,744.30	\$1,744.30	\$0.00	\$18,180.70	8.75%
<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 Legal</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	\$2,353.29	\$2,353.29	\$0.00	\$24,146.71	8.88%
Active	E 100-41420-41210 Social Security	\$1,643.00	\$145.91	\$145.91	\$0.00	\$1,497.09	8.88%
Active	E 100-41420-41220 Medicare	\$384.25	\$34.13	\$34.13	\$0.00	\$350.12	8.88%
Active	E 100-41420-41300 Retirement	\$1,590.00	\$141.21	\$141.21	\$0.00	\$1,448.79	8.88%
Active	E 100-41420-41400 Workers Com	\$100.00	\$100.00	\$100.00	\$0.00	\$0.00	100.00%
Active	E 100-41420-41500 Health Insuran	\$9,700.00	\$1,001.87	\$1,001.87	\$0.00	\$8,698.13	10.33%
Active	E 100-41420-42200 Professional F	\$16,000.00	\$150.00	\$150.00	\$0.00	\$15,850.00	0.94%
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	\$196.43	\$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	\$4,122.84	\$4,122.84	\$0.00	\$58,544.41	6.58%
<b>General Government Building</b>							
Active	E 100-41920-41100 Payroll	\$20,000.00	\$447.86	\$447.86	\$0.00	\$19,552.14	2.24%
Active	E 100-41920-41210 Social Security	\$1,240.00	\$27.79	\$27.79	\$0.00	\$1,212.21	2.24%
Active	E 100-41920-41220 Medicare	\$290.00	\$6.50	\$6.50	\$0.00	\$283.50	2.24%
Active	E 100-41920-41300 Retirement	\$1,200.00	\$26.88	\$26.88	\$0.00	\$1,173.12	2.24%
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	\$0.00	\$0.00	\$0.00	\$15,000.00	0.00%
Active	E 100-41920-42800 Utilities	\$20,000.00	\$2,592.64	\$2,592.64	\$0.00	\$17,407.36	12.96%
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 Building</b>		\$91,630.00	\$3,101.67	\$3,101.67	\$0.00	\$88,528.33	3.38%
<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	\$12,500.00	\$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 Department</b>		\$12,500.00	\$12,500.00	\$12,500.00	\$0.00	\$0.00	100.00%



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

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Current Period: January 2026

			2026	2026	January	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	\$2,300.99	\$2,300.99	\$0.00	\$17,699.01	11.50%
Active	E 100-43110-41210	Social Secruity	\$1,240.00	\$142.65	\$142.65	\$0.00	\$1,097.35	11.50%
Active	E 100-43110-41220	Medicare	\$290.00	\$33.36	\$33.36	\$0.00	\$256.64	11.50%
Active	E 100-43110-41300	Retirement	\$1,200.00	\$158.40	\$158.40	\$0.00	\$1,041.60	13.20%
Active	E 100-43110-41400	Workers Com	\$1,800.00	\$947.00	\$947.00	\$0.00	\$853.00	52.61%
Active	E 100-43110-41500	Health Insuran	\$5,700.00	\$1,001.87	\$1,001.87	\$0.00	\$4,698.13	17.58%
Active	E 100-43110-42200	Professional F	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
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	\$1,550.23	\$1,550.23	\$0.00	\$13,449.77	10.33%
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	\$6,134.50	\$6,134.50	\$0.00	\$55,095.50	10.02%
<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	\$876.26	\$876.26	\$0.00	\$14,123.74	5.84%
<b>Total Street Light</b>			\$15,000.00	\$876.26	\$876.26	\$0.00	\$14,123.74	5.84%
<b>Snow Removal</b>								
Active	E 100-43170-41100	Payroll	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00%
Active	E 100-43170-41210	Social Secruity	\$350.00	\$0.00	\$0.00	\$0.00	\$350.00	0.00%
Active	E 100-43170-41220	Medicare	\$750.00	\$0.00	\$0.00	\$0.00	\$750.00	0.00%
Active	E 100-43170-41300	Retirement	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	0.00%
Active	E 100-43170-41400	Workers Com	\$250.00	\$500.00	\$500.00	\$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	\$112.40	\$0.00	\$387.60	22.48%
Active	E 100-43170-42600	Supplies	\$1,200.00	\$77.73	\$77.73	\$0.00	\$1,122.27	6.48%
Active	E 100-43170-43400	Machine & Eq	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
<b>Total Snow Remov</b>			\$12,850.00	\$690.13	\$690.13	\$0.00	\$12,159.87	5.37%
<b>Rubble Site</b>								
Active	E 100-43240-41100	Payroll	\$8,000.00	\$179.16	\$179.16	\$0.00	\$7,820.84	2.24%
Active	E 100-43240-41210	Social Secruity	\$496.00	\$11.11	\$11.11	\$0.00	\$484.89	2.24%
Active	E 100-43240-41220	Medicare	\$116.00	\$2.60	\$2.60	\$0.00	\$113.40	2.24%
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	\$100.00	\$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	\$11.48	\$11.48	\$0.00	\$188.52	5.74%
<b>Total Rubble Sit</b>			\$20,172.00	\$304.35	\$304.35	\$0.00	\$19,867.65	1.51%
<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	January	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%
Total Weed Contr			\$3,300.00	\$0.00	\$0.00	\$0.00	\$3,300.00	0.00%
Mosquito Spraying								
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 Secruity	\$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	\$50.00	\$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%
Total Mosquito Sprayin			\$5,625.00	\$50.00	\$50.00	\$0.00	\$5,575.00	0.89%
Parks & Rec								
Active	E 100-45220-41100	Payroll	\$20,000.00	\$447.89	\$447.89	\$0.00	\$19,552.11	2.24%
Active	E 100-45220-41210	Social Secruity	\$1,240.00	\$27.76	\$27.76	\$0.00	\$1,212.24	2.24%
Active	E 100-45220-41220	Medicare	\$290.00	\$6.49	\$6.49	\$0.00	\$283.51	2.24%
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	\$200.00	\$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	\$344.91	\$344.91	\$0.00	\$2,655.09	11.50%
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%
Total Parks & Re			\$92,630.00	\$1,027.05	\$1,027.05	\$0.00	\$91,602.95	1.11%
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	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	100.00%
Total Promoting the Cti			\$6,500.00	\$5,000.00	\$5,000.00	\$0.00	\$1,500.00	76.92%
Total General Fund			\$410,029.25	\$35,551.10	\$35,551.10	\$0.00	\$374,478.15	8.67%
Water Fund								
Water Source								
Active	E 600-43310-42500	Repairs	\$5,000.00	\$6,946.20	\$6,946.20	\$0.00	-\$1,946.20	138.92%
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	\$3,721.06	\$3,721.06	\$0.00	\$76,278.94	4.65%
Total Water Sourc			\$90,000.00	\$10,667.26	\$10,667.26	\$0.00	\$79,332.74	11.85%
Power & Pumping								
Active	E 600-43320-42800	Utilities	\$11,000.00	\$677.29	\$677.29	\$0.00	\$10,322.71	6.16%
Total Power & Pumpin			\$11,000.00	\$677.29	\$677.29	\$0.00	\$10,322.71	6.16%
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	\$20.00	\$20.00	\$0.00	\$1,180.00	1.67%
Total Purificatio			\$1,400.00	\$20.00	\$20.00	\$0.00	\$1,380.00	1.43%
Water Distribution								
Active	E 600-43340-41100	Payroll	\$11,100.00	\$501.56	\$501.56	\$0.00	\$10,598.44	4.52%
Active	E 600-43340-41210	Social Security	\$688.20	\$31.10	\$31.10	\$0.00	\$657.10	4.52%
Active	E 600-43340-41220	Medicare	\$160.95	\$7.27	\$7.27	\$0.00	\$153.68	4.52%
Active	E 600-43340-41300	Retirement	\$666.00	\$30.09	\$30.09	\$0.00	\$635.91	4.52%



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			2026	2026	January	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	\$400.00	\$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	\$51,307.74	\$51,307.74	\$0.00	-\$46,307.74	1026.15%
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	\$245.63	\$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	\$0.00	0.00%
Total Water Distributio			\$34,665.15	\$52,523.39	\$52,523.39	\$0.00	\$500.00	0.00%
Total Water Fund			\$137,065.15	\$63,887.94	\$63,887.94	\$0.00	-\$17,858.24	151.52%
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	\$16,600.00	\$0.00	\$0.00	\$0.00	\$16,600.00	0.00%
Active	E 610-43340-44200	Loan Interest	\$14,650.00	\$0.00	\$0.00	\$0.00	\$14,650.00	0.00%
Total Water Distributio			\$31,250.00	\$0.00	\$0.00	\$0.00	\$31,250.00	0.00%
Total Water Surcharge Fund			\$31,250.00	\$0.00	\$0.00	\$0.00	\$31,250.00	0.00%
Sewer Fund								
Sewage Collection								
Active	E 650-43250-41100	Payroll	\$5,600.00	\$348.61	\$348.61	\$0.00	\$5,251.39	6.23%
Active	E 650-43250-41210	Social Secruity	\$347.20	\$21.61	\$21.61	\$0.00	\$325.59	6.22%
Active	E 650-43250-41220	Medicare	\$81.20	\$5.06	\$5.06	\$0.00	\$76.14	6.23%
Active	E 650-43250-41300	Retirement	\$336.00	\$20.90	\$20.90	\$0.00	\$315.10	6.22%
Active	E 650-43250-41400	Workers Com	\$700.00	\$400.00	\$400.00	\$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	\$250.00	\$0.00	\$4,750.00	5.00%
Active	E 650-43250-42400	Rent	\$75.00	\$75.00	\$75.00	\$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	\$112.12	\$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%
Total Sewage Collectio			\$21,389.40	\$1,233.30	\$1,233.30	\$0.00	\$20,156.10	5.77%
Total Sewer Fund			\$21,389.40	\$1,233.30	\$1,233.30	\$0.00	\$20,156.10	5.77%
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								



**CITY OF ROSCOE**  
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		2026	2026	January	Enc	2026	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 660-43250-44100 Loan Principal	\$39,750.00	\$0.00	\$0.00	\$0.00	\$39,750.00	0.00%
Active	E 660-43250-44200 Loan Interest	\$39,950.00	\$0.00	\$0.00	\$0.00	\$39,950.00	0.00%
	<b>Total Sewage Collectio</b>	<b>\$79,700.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$79,700.00</b>	<b>0.00%</b>
	<b>Total Sewer Surcharge Fund</b>	<b>\$79,700.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$79,700.00</b>	<b>0.00%</b>
	<b>Report Total</b>	<b>\$679,433.80</b>	<b>\$100,672.34</b>	<b>\$100,672.34</b>	<b>\$0.00</b>	<b>\$578,761.46</b>	<b>14.82%</b>



**CITY OF ROSCOE**  
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			2026	2026	January	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	\$0.00	\$0.00	\$178,000.00	0.00%
Active	R 100-31102	Taxes last year	\$1,500.00	\$372.65	\$372.65	\$1,127.35	24.84%
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	\$16,524.08	\$16,524.08	\$133,475.92	11.02%
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	\$9.84	\$9.84	-\$9.84	0.00%
Active	R 100-32300	Liquor License	\$1,110.00	\$10.00	\$10.00	\$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	\$15.00	\$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	\$0.00	\$0.00	\$1,000.00	0.00%
Active	R 100-33502	State Shared Motor Vehi	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0.00%
Active	R 100-33503	Liquor Tax Reversion	\$1,800.00	\$495.99	\$495.99	\$1,304.01	27.56%
Active	R 100-33504	Motor Vehicle License	\$10,000.00	\$328.96	\$328.96	\$9,671.04	3.29%
Active	R 100-33508	Local Govt. Hwy & Bridg	\$10,000.00	\$2,383.25	\$2,383.25	\$7,616.75	23.83%
Active	R 100-33801	County Shared County R	\$490.00	\$490.00	\$490.00	\$0.00	100.00%
Active	R 100-33803	County Shared Wheel T	\$1,200.00	\$301.24	\$301.24	\$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	\$178.87	\$178.87	\$1,821.13	8.94%
Active	R 100-34402	Weed Cutting	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
Active	R 100-34502	Pet License	\$150.00	\$6.00	\$6.00	\$144.00	4.00%
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	\$650.79	\$650.79	\$9,349.21	6.51%
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	\$196.09	\$196.09	\$1,803.91	9.80%
Active	R 100-39103	Sale of Fixed Assessts	\$0.00	\$3,405.00	\$3,405.00	-\$3,405.00	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>\$25,367.76</b>	<b>\$25,367.76</b>	<b>\$347,897.24</b>	<b>6.80%</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	\$8,306.61	\$8,306.61	\$121,693.39	6.39%
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	\$0.00	\$0.00	\$300.00	0.00%
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	\$150.00	\$150.00	\$850.00	15.00%
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: January 2026

				2026	2026	January	2026	% of YTD
				YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
<b>Total Water Fund</b>				\$131,700.00	\$8,456.61	\$8,456.61	\$123,243.39	6.42%
<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	\$2,769.93	\$2,769.93	\$35,030.07	7.33%
Active	R 610-37101	Surcharges2		\$0.00	\$30.90	\$30.90	-\$30.90	0.00%
<b>Total Water Surcharge Fund</b>				\$37,800.00	\$2,800.83	\$2,800.83	\$34,999.17	7.41%
<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	\$746.41	\$746.41	\$8,253.59	8.29%
Active	R 650-38399	Sewer - other		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>Total Sewer Fund</b>				\$9,000.00	\$746.41	\$746.41	\$8,253.59	8.29%
<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	\$6,994.73	\$6,994.73	\$89,005.27	7.29%
Active	R 660-37101	Surcharges2		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>Total Sewer Surcharge Fund</b>				\$96,000.00	\$6,994.73	\$6,994.73	\$89,005.27	7.29%
<b>Report Total</b>				\$647,765.00	\$44,366.34	\$44,366.34	\$603,398.66	6.85%

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

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**Account Summary**

Beginning Balance on 1/1/2026	\$522,165.68
+ Receipts/Deposits	\$44,288.33
- Payments (Checks and Withdrawals)	\$93,581.30
Ending Balance as of 1/31/2026	\$472,872.71

Cleared	\$472,872.71
Statement	\$472,872.71
Difference	\$0.00

**Cash Balance**

Active 100-10100 General Fund	\$63,544.91
Active 600-10100 Water Fund	-\$44,551.44
Active 600-22000 Water Fund	\$19,181.24
Active 610-10100 Water Surcharge Fund	\$94,825.74
Active 650-10100 Sewer Fund	\$160,211.68
Active 660-10100 Sewer Surcharge Fund	\$155,236.18
Cash Balance	\$448,448.31

Begining Balance	\$522,165.68
+ Total Deposits	\$44,288.33
- Checks Written	\$118,005.70
Check Book Balance	\$448,448.31
Difference	\$0.00

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

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**Account Summary**

Beginning Balance on 1/1/2026	\$164,680.86
+ Receipts/Deposits	\$472.31
- Payments (Checks and Withdrawals)	\$0.00
Ending Balance as of 1/31/2026	\$165,153.17

Cleared	\$165,153.17
Statement	\$165,153.17
Difference	\$0.00

**Cash Balance**

Active 100-10255 General Fund	\$165,153.17
Cash Balance	\$165,153.17

Begining Balance	\$164,680.86
+ Total Deposits	\$472.31
- Checks Written	\$0.00
Check Book Balance	\$165,153.17
Difference	\$0.00

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

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Check Nbr	Vendor Name	Check Date	Amount	Cleared This Month	Amount Not Cleared	Partially Cleared Last Month
000000	No Receipts or Checks					
Deposit	013126fit int	2/2/2026	(\$472.31)	(\$472.31)	-	-
	Receipts/Deposits		(\$472.31)	(\$472.31)	\$0.00	\$0.00
	Payments/Withdrawal		\$0.00	\$0.00	\$0.00	\$0.00
				<b>Total Deposits</b>		(\$472.31)
				<b>Total Checks Written</b>		\$0.00
				<b>(Outstanding + Cleared)</b>		

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



## CITY OF ROSCOE

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**\*Check Detail Register©**

Batch: 011626PAY,020226bills

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
<b>10100 CHECKING</b>					
<b>208 e</b>	01/16/26	<b>EFTPS</b>			
G 100-21701		Federal Withholding	\$335.00		Fed withholding
G 100-21705		Social Security Liability	\$931.18		soc sec
G 100-21706		Medicare Liability	\$217.82		medicare
		Total	\$1,484.00		
<b>209 e</b>	01/16/26	<b>FIRST STATE BANK OF ROSCOE</b>			
E 100-41420-42200		Professional Fees	\$10.00		ach fee
		Total	\$10.00		
<b>17292</b>	01/16/26	<b>A-1 SANITATION &amp; RECYCLING</b>			
E 100-41920-42800		Utilities	\$296.53	180215	roll-off at shop
		Total	\$296.53		
<b>17293</b>	01/16/26	<b>AP EXPRESS</b>			
E 100-43110-42600		Supplies	\$246.02		diesel
E 100-43110-42600		Supplies	\$148.60		unleaded
		Total	\$394.62		
<b>17294</b>	01/16/26	<b>FRANCOTYP-POSTALIA, INC</b>			
E 100-41420-42200		Professional Fees	\$90.00	RI106914525	postage meter
		Total	\$90.00		
<b>17295</b>	01/16/26	<b>HAWKINS</b>			
E 600-43330-42600		Supplies	\$20.00	7281367	cylinder fee
		Total	\$20.00		
<b>17296</b>	01/16/26	<b>MDU</b>			
E 100-41920-42800		Utilities	\$204.65		final electric for old office
		Total	\$204.65		
<b>17297</b>	01/16/26	<b>Roscoe Area Senior Citizens</b>			
E 100-46530-42900		Other	\$5,000.00		Senior Center donation
		Total	\$5,000.00		
<b>17298</b>	01/16/26	<b>ROSCOE FIRE DEPARTMENT</b>			
E 100-42290-42200		Professional Fees	\$12,500.00		2026 fire department
		Total	\$12,500.00		
<b>17299</b>	01/16/26	<b>South Dakota One Call</b>			
E 100-43110-42600		Supplies	\$15.75	SD25-03934	locates
		Total	\$15.75		
<b>17300</b>	01/16/26	<b>South Dakota Retirement System</b>			
G 100-21710		SDRS	\$305.22		Nicole Jan retire
G 100-21710		SDRS	\$449.74		Nathan Jan retire
		Total	\$754.96		
<b>17301</b>	01/16/26	<b>VISA</b>			
E 100-43110-42600		Supplies	\$252.97		misc shop supplies

## CITY OF ROSCOE

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**\*Check Detail Register©**

Batch: 011626PAY,020226bills

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
E 100-41420-42600		Supplies	\$196.43		office/computer supplies
		Total	\$449.40		
<b>17302</b>	01/16/26	<b>WEB WATER</b>			
E 600-43310-42642		WEB Water	\$3,721.06		Dec water 560400
		Total	\$3,721.06		
<b>17304</b>	02/02/26	<b>Dakota Fluid Power</b>			
E 100-43170-42600		Supplies	\$198.12	745827	hoses for snow plow
		Total	\$198.12		
<b>17305</b>	02/02/26	<b>DAKOTA PUMP &amp; CONTROL</b>			
E 600-43310-42500		Repairs	\$334.69	51115	Oct 2025 tower pump fix
		Total	\$334.69		
<b>17306</b>	02/02/26	<b>DEPARTMENT OF HEALTH</b>			
E 600-43340-42200		Professional Fees	\$20.00	10624954	monthly coliform testing
		Total	\$20.00		
<b>17307</b>	02/02/26	<b>GIBSON PUBLISHING</b>			
E 100-41210-42300		Publishing	\$77.64		minutes
E 100-41210-42300		Publishing	\$40.50		for sale ad
		Total	\$118.14		
<b>17308</b>	02/02/26	<b>HAWKINS</b>			
E 600-43330-42600		Supplies	\$20.00	7307723	cylinder fee
		Total	\$20.00		
<b>17309</b>	02/02/26	<b>HEALTH POOL OF SD</b>			
E 100-41420-41500		Health Insurance	\$1,001.87	2026-1119	Nicole Feb health
E 100-43110-41500		Health Insurance	\$1,001.87	2026-1119	Nathan Feb health
		Total	\$2,003.74		
<b>17310</b>	02/02/26	<b>MDU</b>			
E 100-41920-42800		Utilities	\$687.30		office, shop, library, storage
E 100-43160-42800		Utilities	\$914.63		street lights
E 100-45220-42800		Utilities	\$352.13		parks
E 600-43320-42800		Utilities	\$578.41		tower
		Total	\$2,532.47		
<b>17311</b>	02/02/26	<b>SD STATE TREASURER</b>			
E 100-43240-42900		Other	\$11.09		sales tax on rubble
		Total	\$11.09		
<b>17312</b>	02/02/26	<b>South Dakota Municipal League</b>			
E 100-41210-42700		Travel & Conference	\$35.00	20003881	rib dinner
		Total	\$35.00		
<b>17313</b>	02/02/26	<b>SNOW WHEEL SYSTEM, INC</b>			
E 100-43170-43400		Machine & Equipment	\$3,750.00	10308	wheels for snow plow
		Total	\$3,750.00		

## CITY OF ROSCOE

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**\*Check Detail Register©**

Batch: 011626PAY,020226bills

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
<b>17314</b>	02/02/26	<b>TRANSOURCE TRUCK &amp; EQUIPMENT</b>			
E 100-43170-43400		Machine & Equipment	\$7,967.62	43P36998	cutting edges/bolts
E 100-43170-43400		Machine & Equipment	(\$5,097.10)	43P37529	return cutting edges
E 100-43170-43400		Machine & Equipment	\$5,766.02	43P37644	cutting edges
		Total	\$8,636.54		
<b>17315</b>	02/02/26	<b>Corporate Trust, TFM</b>			
E 610-43340-44100		Loan Principal	\$4,109.83		C462292-01 principal
E 610-43340-44200		Loan Interest	\$3,698.02		C462292-01 interest
E 660-43250-44100		Loan Principal	\$9,831.63		c461292-02 principal
E 660-43250-44200		Loan Interest	\$10,080.06		C461292-02 interest
		Total	\$27,719.54		
<b>17316</b>	02/02/26	<b>VENTURE COMMUNICATIONS</b>			
E 100-41920-42800		Utilities	\$246.87		office and shop
E 600-43320-42800		Utilities	\$19.00		lift station
		Total	\$265.87		
<b>17317</b>	02/02/26	<b>VERIZON WIRELESS</b>			
E 100-41920-42800		Utilities	\$278.04	6133940295	Jan 2026 and past 2025 bill
		Total	\$278.04		
		<b>10100</b>	<b>\$70,864.21</b>		

## Fund Summary

**10100 CHECKING**

100 General Fund	\$38,431.51
600 Water Fund	\$4,713.16
610 Water Surcharge Fund	\$7,807.85
660 Sewer Surcharge Fund	\$19,911.69
	<b>\$70,864.21</b>

APPROVAL BY THE MUNICIPAL BOARD FOR PAYMENT

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



