

ROSCOE CITY TRUSTEE BOARD
Regular Meeting – Agenda
Tuesday, September 8, 2026, 7:30 P.M.

Approval of Agenda.

Approval of August 3 & 18, 2026, 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.

Approve adding Steven Grabow to fire department roster

Geotechnical proposal for wetland

code enforcement

SD Bids and prices

Park signage

Garbage billing

Concrete at Global intersection

Street/Utility report – Nathan Miller

- **Park**
 - o **Water timer**
 - o **Vandalism – cameras**
- **Chip sealing**
- **Tower valve shut off**
- **Tower pump**
- **Power at ballfield/park**
- **Exhaust fans at ballfield bathrooms**

FO Bauman

-emergency management meeting

Budget

- **2nd reading of ordinance #396: 2027 Appropriations**

Resolution 2026-5: 2027 Wages

SDML Annual Conference – Aberdeen, Oct. 6-9. – need to know by September 11

Any other business which may come before this Council.

Next regular meeting – Monday, October 5, 2026, @ 7:30 P.M.

Motion to adjourn.

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

Roscoe City Board Proceedings

August 3, 2026

7:30 P.M.

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

President Treichel called the meeting to order at 7:30 pm.

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

Treichel moved and Lehr seconded to approve the minutes of the July 6, meetings. All aye. Motion carried.

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

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

July 16, 2026, payroll: FO – \$998.82; Building - \$384.20; Hwy & Streets – \$694.13; Rubble - \$153.73; Sewer Dept - \$135.59; Water Dept.- \$271.24; Mosquito - \$29.32; Parks – \$698.89.

July 16 & 23, 2026, bills:

A1 Sanitation & Recycling – fees - \$318.58; AJB Partnership – refund - \$91.22;
Bantz Gosch & Cremer – legal services - \$650.27; Camby's Pass – supplies - \$1338.85;
EFTPS –WHT, SS, & Med. Tax - \$1830.67; Fire Safety First – fees - \$188.50;
First State Bank of Roscoe – fees - \$10.00; FP Mailing Solutions – fees/supplies - \$388.02; Register of Deeds – plat - \$60.00; Runnings Supply – supplies - \$49.73;
SD Retirement System – July retirement - \$774.02; Treasurer of Edmunds County – plat - \$50.00;
Visa – supplies - \$663.18;

August 1, 2026, payroll: Trustees –\$820.00; FO – \$994.54; Building - \$366.24; Hwy & Streets – \$787.50; Rubble - \$146.50; Sewer Dept - \$131.75; Water Dept.- \$263.49; Mosquito - \$68.65 Parks – \$787.51.

August 3, 2026, bills:

Cahill Bauer and Associates – professional fees - \$2812.00;
Department of Health – professional fees - \$164.00; Gibson Publishing – publishing - \$172.00;
Hawkins – supplies - \$20.00;
Health Pool of SD – health insurance - \$2003.74;
Helms & Associates – professional fees - \$15250.00;
John Deere Financial – supplies - \$53.86;
Montana Dakota Utilities – utilities - \$1699.14;
Schurrs – supplies - \$104.75;
SD One Call – supplies - \$19.95;
SD State Treasurer – sales tax - \$13.61; Team Lab – supplies - \$960.00; US Bank – loan principal/interest - \$27,719.54;
Venture Communications – utilities - \$247.34;
Verizon Wireless – utilities - \$39.73;
Wiedrich Construction – professional fees - \$7,521.95.

There were no public comments.

Public hearing was held over a variance application for 507 N Broadway St. The applicant was not there for the hearing and from the application, it was unclear on the specifics of what was being asked. Variance was denied at this time.

Lehr moved and B. Malsam seconded to approve the following building permits. All aye.
Motion carried.

Haley Paplow	Lots 7-11; Block 5; Morgans Addition	Addition to deck
Logan Hoerner	Lots 20-22; Block 3; Arnolds Addition	Moving in house
Chandler Pullman	W71' of Lots 1 & 2; Block 1; Basfords Addition	Build a shed

A discussion was held on code enforcement. Update was given on previous notices and information on properties for new notices.

Nathan Miller reported to the Board:

- Valley gutters on Andrew St were put in; asphalt poured around the valley gutters
- Outside water spigot at park turned off as it is being left on; hydrant at park is leaking as well when used
- On hot days, would like to start work days early – Board has no problem with that
- Backhoe not fully functional – will look at putting it on surplus

FO Bauman reported to the Board:

- 2027 budget – rough draft of the budget given out for review
 - o Meeting set up to discuss the budget; Tuesday, August 18th, @ 7:30 pm.

Other business: Emergency management meeting on Tuesday, August 4, at the fire hall.

The next regular meeting is Tuesday, September 8, 2026, @ 7:30 pm.

Office/shop will be closed Monday, September 7th for Labor Day.

Lehr moved and G. Malsam seconded to adjourn at 8:30 pm. Motion carried.

Leland Treichel
President

Attest:

Nicole Bauman
Finance Officer

Published once at the total approximate cost of _____.

City Board Proceedings
Special Meeting
August 18, 2026
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 B. Malsam, G. Malsam, Jung and Lehr. Others present: Tracy Treichel.

President Treichel called the meeting to order at 7:37 pm.

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

There were no public comments.

Discussion for code enforcement updates was held. The time given for the Summons and Complaint notices is up. There are two properties that have not become in compliance. Next step is to get a court order to clean up the properties. Lehr moved and Jung seconded to approve moving forward with these properties. All aye. Motion carried.

Discussion was held on a property that had also received a Summons and Complaint notice. There is a possibility of it being sold, so looking to work with owner and purchaser.

Discussion was held on the 2027 budget draft. FO Bauman explained some accounting items for the new Trustee members and then project and purchases for next year were talked about. Chip sealing is needed to get started for streets again and possibly replacing the JD Tractor.

B. Malsam moved and G. Malsam seconded to approve the first reading of Ordinance #396: 2027 Appropriations. Roll- call: all aye. Motion carried.

Other business: gravel needed around fire hall and Wiedrich provided a quote for a concrete pad to do a handicapped parking spot on the north side of the office building.

The next regular meeting is Tuesday, September 8, 2026, @ 7:30 pm.

Lehr moved and B. Malsam 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 2026

	Begin Year	Month Debit	Month Credit	YTD Debit	YTD Credit	Balance
FUND 100 General Fund						
G 100-10100 CHECKING	\$74,200.56	\$21,177.21	\$32,508.08	\$264,522.06	\$212,147.07	\$126,575.55
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	\$472.91	\$0.00	\$3,695.31	\$0.00	\$168,376.17
	\$238,931.42	\$21,650.12	\$32,508.08	\$268,217.37	\$212,147.07	\$295,001.72
FUND 600 Water Fund						
G 600-10100 CHECKING	\$10,485.59	\$14,398.90	\$6,999.78	\$165,223.89	\$145,777.03	\$29,932.45
G 600-22000 CUSTOMER D	\$19,181.24	\$0.00	\$0.00	\$403.55	\$15,657.10	\$3,927.69
G 600-10255 SD FIT	\$0.00	\$42.45	\$0.00	\$15,112.92	\$0.00	\$15,112.92
G 600-30001 UNDISTRIBUTE	-\$1,405.29	\$384.80	\$82.80	\$3,530.17	\$3,938.42	-\$1,813.54
	\$28,261.54	\$14,826.15	\$7,082.58	\$184,270.53	\$165,372.55	\$47,159.52
FUND 610 Water Surcharge Fund						
G 610-10100 CHECKING	\$92,024.91	\$2,935.30	\$7,855.15	\$24,469.87	\$73,502.40	\$42,992.38
G 610-10255 SD FIT	\$0.00	\$141.48	\$0.00	\$50,376.51	\$0.00	\$50,376.51
	\$92,024.91	\$2,935.30	\$7,855.15	\$24,469.87	\$73,502.40	\$42,992.38
FUND 650 Sewer Fund						
G 650-10100 CHECKING	\$160,698.57	\$840.50	\$16,821.06	\$6,333.22	\$156,196.84	\$10,834.95
G 650-10255 SD FIT	\$0.00	\$282.98	\$0.00	\$100,612.89	\$0.00	\$100,612.89
	\$160,698.57	\$840.50	\$16,821.06	\$6,333.22	\$156,196.84	\$10,834.95
FUND 660 Sewer Surcharge Fund						
G 660-10100 CHECKING	\$148,241.45	\$7,400.00	\$19,991.69	\$61,141.50	\$161,162.81	\$48,220.14
G 660-10255 SD FIT	\$0.00	\$141.48	\$0.00	\$50,516.55	\$0.00	\$50,516.55
	\$148,241.45	\$7,400.00	\$19,991.69	\$61,141.50	\$161,162.81	\$48,220.14
Total	\$668,157.89	\$47,652.07	\$84,258.56	\$544,432.49	\$768,381.67	\$444,208.71

Checking	262,483.16
PETTY CASH	50.00
SD FIT	384,995.04
	647,528.20

CITY OF ROSCOE

*Revenue Guideline©

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Current Period: August 2026

			2026	2026	August	2026	% of YTD
			YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
General Fund							
Active	R 100-31101	Current Year Taxes	\$178,000.00	\$110,198.72	\$493.70	\$67,801.28	61.91%
Active	R 100-31102	Taxes last year	\$1,500.00	\$1,165.28	\$85.89	\$334.72	77.69%
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	\$114,683.98	\$17,221.73	\$35,316.02	76.46%
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	\$79.70	\$12.84	-\$79.70	0.00%
Active	R 100-32300	Liquor License	\$1,110.00	\$210.00	\$0.00	\$900.00	18.92%
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	\$15.00	\$0.00	\$0.00	100.00%
Active	R 100-33112	FEMA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-33403	Small Community Planni	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-33404	Mosquito Grant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-33409	State Shared Govt. Othe	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-33501	State Shared Bank Fran	\$1,000.00	\$1,431.20	\$0.00	-\$431.20	143.12%
Active	R 100-33502	State Shared Motor Vehi	\$2,500.00	\$2,799.50	\$1,723.61	-\$299.50	111.98%
Active	R 100-33503	Liquor Tax Reversion	\$1,800.00	\$1,267.92	\$0.00	\$532.08	70.44%
Active	R 100-33504	Motor Vehicle License	\$10,000.00	\$8,011.56	\$1,048.08	\$1,988.44	80.12%
Active	R 100-33508	Local Govt. Hwy & Bridg	\$10,000.00	\$9,348.45	\$0.00	\$651.55	93.48%
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	\$639.34	\$0.00	\$560.66	53.28%
Active	R 100-34199	General Govt. Other	\$1,000.00	\$965.00	\$0.00	\$35.00	96.50%
Active	R 100-34399	General Govt. Hwy & Bri	\$100.00	\$117.02	\$42.00	-\$17.02	117.02%
Active	R 100-34401	Rubble Site Charges	\$2,000.00	\$1,684.94	\$311.45	\$315.06	84.25%
Active	R 100-34402	Weed Cutting	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
Active	R 100-34502	Pet License	\$150.00	\$35.00	\$3.00	\$115.00	23.33%
Active	R 100-34607	Camper Donations	\$50.00	\$220.20	\$0.00	-\$170.20	440.40%
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	\$4,883.26	\$576.54	\$5,116.74	48.83%
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	\$1,223.52	\$118.46	\$776.48	61.18%
Active	R 100-39103	Sale of Fixed Assessts	\$0.00	\$3,413.00	\$0.00	-\$3,413.00	0.00%
Active	R 100-39104	Compensation for Loss	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total General Fund			\$373,265.00	\$263,032.59	\$21,637.30	\$110,232.41	70.47%
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	\$112.92	\$42.45	-\$112.92	0.00%
Active	R 600-38101	Water patron	\$130,000.00	\$78,465.04	\$14,203.55	\$51,534.96	60.36%
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	-\$103.55	\$0.00	\$403.55	-34.52%
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	\$1,024.34	\$15.00	-\$24.34	102.43%
Active	R 600-38109	Water turn on/off	\$0.00	\$180.00	\$0.00	-\$180.00	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: August 2026

		2026 YTD Budget	2026 YTD Amt	August MTD Amt	2026 YTD Balance	% of YTD Budget
Total Water Fund		\$131,700.00	\$79,678.75	\$14,261.00	\$52,021.25	60.50%
Water Construction Fund						
Active	R 605-33102 Drinking Water Consolid	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 605-33103 Drinking Water Construc	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 605-33121 Federal - ARPA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 605-39128 Drinking Water SRF Loa	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Water Construction Fund		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Water Surcharge Fund						
Active	R 610-36100 Interest	\$0.00	\$376.51	\$141.48	-\$376.51	0.00%
Active	R 610-37100 Surchages	\$37,800.00	\$24,303.91	\$2,888.00	\$13,496.09	64.30%
Active	R 610-37101 Surchages2	\$0.00	\$87.11	\$0.00	-\$87.11	0.00%
Total Water Surcharge Fund		\$37,800.00	\$24,767.53	\$3,029.48	\$13,032.47	65.52%
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	\$612.89	\$282.98	-\$612.89	0.00%
Active	R 650-38301 Sewer patron	\$9,000.00	\$6,310.72	\$827.00	\$2,689.28	70.12%
Active	R 650-38399 Sewer - other	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Sewer Fund		\$9,000.00	\$6,923.61	\$1,109.98	\$2,076.39	76.93%
Sewer Construction Fund						
Active	R 655-33104 Clean Water Consoild G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 655-33105 Build America Bond	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 655-33121 Federal - ARPA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 655-39125 Clean Water SRF Loan	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Sewer Construction Fund		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Sewer Surcharge Fund						
Active	R 660-36100 Interest	\$0.00	\$516.55	\$141.48	-\$516.55	0.00%
Active	R 660-37100 Surchages	\$96,000.00	\$61,021.50	\$7,320.00	\$34,978.50	63.56%
Active	R 660-37101 Surchages2	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Sewer Surcharge Fund		\$96,000.00	\$61,538.05	\$7,461.48	\$34,461.95	64.10%
Report Total		\$647,765.00	\$435,940.53	\$47,499.24	\$211,824.47	67.30%

CITY OF ROSCOE

*Expenditure Guideline©

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Current Period: August 2026

		2026	2026	August	Enc	2026	% 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	\$7,300.00	\$980.00	\$0.00	\$7,300.00	50.00%
Active	E 100-41210-41210 Social Secruity	\$925.00	\$452.60	\$60.76	\$0.00	\$472.40	48.93%
Active	E 100-41210-41220 Medicare	\$250.00	\$105.98	\$14.24	\$0.00	\$144.02	42.39%
Active	E 100-41210-41400 Workers Comp	\$50.00	\$50.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 100-41210-42200 Professional F	\$1,500.00	\$1,519.75	\$0.00	\$0.00	-\$19.75	101.32%
Active	E 100-41210-42300 Publishing	\$2,000.00	\$1,136.23	\$172.60	\$0.00	\$863.77	56.81%
Active	E 100-41210-42700 Travel & Confe	\$600.00	\$35.00	\$0.00	\$0.00	\$565.00	5.83%
	Total Mayor & Counc	\$19,925.00	\$10,599.56	\$1,227.60	\$0.00	\$9,325.44	53.20%
Legal							
Active	E 100-41410-42200 Professional F	\$5,000.00	\$3,527.86	\$2,050.92	\$0.00	\$1,472.14	70.56%
	Total Legi	\$5,000.00	\$3,527.86	\$2,050.92	\$0.00	\$1,472.14	70.56%
Finance Officer							
Active	E 100-41420-41100 Payroll	\$26,500.00	\$17,708.07	\$2,204.46	\$0.00	\$8,791.93	66.82%
Active	E 100-41420-41210 Social Secruity	\$1,643.00	\$1,097.94	\$136.67	\$0.00	\$545.06	66.83%
Active	E 100-41420-41220 Medicare	\$384.25	\$256.78	\$31.97	\$0.00	\$127.47	66.83%
Active	E 100-41420-41300 Retirement	\$1,590.00	\$1,062.50	\$132.27	\$0.00	\$527.50	66.82%
Active	E 100-41420-41400 Workers Comp	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 100-41420-41500 Health Insuran	\$9,700.00	\$6,889.25	\$851.58	\$0.00	\$2,810.75	71.02%
Active	E 100-41420-42200 Professional F	\$16,000.00	\$14,807.51	\$2,866.60	\$0.00	\$1,192.49	92.55%
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	\$2,998.80	\$500.00	\$0.00	\$3,001.20	49.98%
Active	E 100-41420-42700 Travel & Confe	\$750.00	\$87.00	\$0.00	\$0.00	\$663.00	11.60%
	Total Finance Office	\$62,667.25	\$45,007.85	\$6,723.55	\$0.00	\$17,659.40	71.82%
General Government Building							
Active	E 100-41920-41100 Payroll	\$20,000.00	\$6,478.42	\$857.93	\$0.00	\$13,521.58	32.39%
Active	E 100-41920-41210 Social Secruity	\$1,240.00	\$401.70	\$53.20	\$0.00	\$838.30	32.40%
Active	E 100-41920-41220 Medicare	\$290.00	\$93.89	\$12.44	\$0.00	\$196.11	32.38%
Active	E 100-41920-41300 Retirement	\$1,200.00	\$388.76	\$51.49	\$0.00	\$811.24	32.40%
Active	E 100-41920-41400 Workers Comp	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 100-41920-41500 Health Insuran	\$5,700.00	\$1,822.48	\$239.26	\$0.00	\$3,877.52	31.97%
Active	E 100-41920-42100 Insurance	\$20,000.00	\$15,280.61	\$0.00	\$0.00	\$4,719.39	76.40%
Active	E 100-41920-42200 Professional F	\$2,000.00	\$188.50	\$0.00	\$0.00	\$1,811.50	9.43%
Active	E 100-41920-42500 Repairs	\$5,000.00	\$4,612.66	\$0.00	\$0.00	\$387.34	92.25%
Active	E 100-41920-42600 Supplies	\$15,000.00	\$3,473.42	\$491.76	\$0.00	\$11,526.58	23.16%
Active	E 100-41920-42800 Utilities	\$20,000.00	\$15,482.39	\$1,625.98	\$0.00	\$4,517.61	77.41%
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%
	Total General Government Buildin	\$91,630.00	\$48,222.83	\$3,332.06	\$0.00	\$43,407.17	52.63%
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%

CITY OF ROSCOE

*Expenditure Guideline©

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Current Period: August 2026

			2026 YTD Budget	2026 YTD Amt	August MTD Amt	Enc Current	2026 YTD Balance	% of YTD Budget
Code Enforcement								
Active	E 100-42360-42200	Professional F	\$1,000.00	\$31.44	\$0.00	\$0.00	\$968.56	3.14%
	Total	Code Enforcemer	\$1,000.00	\$31.44	\$0.00	\$0.00	\$968.56	3.14%
Highway & Streets								
Active	E 100-43110-41100	Payroll	\$20,000.00	\$10,937.11	\$1,744.45	\$0.00	\$9,062.89	54.69%
Active	E 100-43110-41210	Social Secruity	\$1,240.00	\$678.10	\$108.16	\$0.00	\$561.90	54.69%
Active	E 100-43110-41220	Medicare	\$290.00	\$158.58	\$25.30	\$0.00	\$131.42	54.68%
Active	E 100-43110-41300	Retirement	\$1,200.00	\$482.64	\$51.48	\$0.00	\$717.36	40.22%
Active	E 100-43110-41400	Workers Comp	\$1,800.00	\$947.00	\$0.00	\$0.00	\$853.00	52.61%
Active	E 100-43110-41500	Health Insuran	\$5,700.00	\$2,244.06	\$239.26	\$0.00	\$3,455.94	39.37%
Active	E 100-43110-42200	Professional F	\$500.00	\$404.62	\$76.45	\$0.00	\$95.38	80.92%
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	\$2,706.35	\$0.00	\$0.00	\$1,293.65	67.66%
Active	E 100-43110-42600	Supplies	\$15,000.00	\$7,591.44	\$649.31	\$0.00	\$7,408.56	50.61%
Active	E 100-43110-42700	Travel & Confe	\$500.00	\$15.32	\$0.00	\$0.00	\$484.68	3.06%
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	\$10,887.60	\$10,207.60	\$0.00	-\$5,887.60	217.75%
	Total	Highway & Street	\$61,230.00	\$37,052.82	\$13,102.01	\$0.00	\$24,177.18	60.51%
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	\$6,843.37	\$882.29	\$0.00	\$8,156.63	45.62%
	Total	Street Light	\$15,000.00	\$6,843.37	\$882.29	\$0.00	\$8,156.63	45.62%
Snow Removal								
Active	E 100-43170-41100	Payroll	\$5,000.00	\$708.53	\$0.00	\$0.00	\$4,291.47	14.17%
Active	E 100-43170-41210	Social Secruity	\$350.00	\$43.90	\$0.00	\$0.00	\$306.10	12.54%
Active	E 100-43170-41220	Medicare	\$750.00	\$10.29	\$0.00	\$0.00	\$739.71	1.37%
Active	E 100-43170-41300	Retirement	\$300.00	\$35.21	\$0.00	\$0.00	\$264.79	11.74%
Active	E 100-43170-41400	Workers Comp	\$250.00	\$500.00	\$0.00	\$0.00	-\$250.00	200.00%
Active	E 100-43170-41500	Health Insuran	\$500.00	\$111.03	\$0.00	\$0.00	\$388.97	22.21%
Active	E 100-43170-42200	Professional F	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
Active	E 100-43170-42400	Rent	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 100-43170-42500	Repairs	\$500.00	\$112.40	\$0.00	\$0.00	\$387.60	22.48%
Active	E 100-43170-42600	Supplies	\$1,200.00	\$367.93	\$0.00	\$0.00	\$832.07	30.66%
Active	E 100-43170-43400	Machine & Eq	\$1,000.00	\$12,386.54	\$0.00	\$0.00	-\$11,386.54	1238.65%
	Total	Snow Remov:	\$12,850.00	\$14,275.83	\$0.00	\$0.00	-\$1,425.83	111.10%
Rubble Site								
Active	E 100-43240-41100	Payroll	\$8,000.00	\$2,591.44	\$343.18	\$0.00	\$5,408.56	32.39%
Active	E 100-43240-41210	Social Secruity	\$496.00	\$160.67	\$21.28	\$0.00	\$335.33	32.39%
Active	E 100-43240-41220	Medicare	\$116.00	\$37.60	\$4.98	\$0.00	\$78.40	32.41%
Active	E 100-43240-41300	Retirement	\$480.00	\$155.44	\$20.59	\$0.00	\$324.56	32.38%
Active	E 100-43240-41400	Workers Comp	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 100-43240-41500	Health Insuran	\$2,280.00	\$729.01	\$95.70	\$0.00	\$1,550.99	31.97%
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	\$96.62	\$12.43	\$0.00	\$103.38	48.31%
	Total	Rubble Sit	\$20,172.00	\$3,870.78	\$498.16	\$0.00	\$16,301.22	19.19%
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	\$2,623.19	\$1,284.34	\$0.00	\$376.81	87.44%

CITY OF ROSCOE

*Expenditure Guideline©

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Current Period: August 2026

			2026	2026	August	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	\$2,623.19	\$1,284.34	\$0.00	\$676.81	79.49%
Mosquito Spraying								
Active	E 100-44130-41100	Payroll	\$1,000.00	\$266.31	\$84.73	\$0.00	\$733.69	26.63%
Active	E 100-44130-41210	Social Secruity	\$75.00	\$16.47	\$5.22	\$0.00	\$58.53	21.96%
Active	E 100-44130-41220	Medicare	\$25.00	\$3.90	\$1.22	\$0.00	\$21.10	15.60%
Active	E 100-44130-41300	Retirement	\$75.00	\$16.00	\$5.07	\$0.00	\$59.00	21.33%
Active	E 100-44130-41400	Workers Comp	\$50.00	\$50.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 100-44130-41500	Health Insuran	\$200.00	\$87.08	\$44.84	\$0.00	\$112.92	43.54%
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	\$439.76	\$141.08	\$0.00	\$5,185.24	7.82%
Parks & Rec								
Active	E 100-45220-41100	Payroll	\$20,000.00	\$8,945.41	\$1,744.45	\$0.00	\$11,054.59	44.73%
Active	E 100-45220-41210	Social Secruity	\$1,240.00	\$554.62	\$108.16	\$0.00	\$685.38	44.73%
Active	E 100-45220-41220	Medicare	\$290.00	\$129.67	\$25.28	\$0.00	\$160.33	44.71%
Active	E 100-45220-41300	Retirement	\$1,200.00	\$388.74	\$51.48	\$0.00	\$811.26	32.40%
Active	E 100-45220-41400	Workers Comp	\$200.00	\$200.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 100-45220-41500	Health Insuran	\$5,700.00	\$1,822.48	\$239.26	\$0.00	\$3,877.52	31.97%
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	\$792.54	\$249.86	\$0.00	\$9,207.46	7.93%
Active	E 100-45220-42800	Utilities	\$3,000.00	\$1,912.85	\$168.40	\$0.00	\$1,087.15	63.76%
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	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	0.00%
Active	E 100-45220-43301	Improvements	\$0.00	\$675.00	\$675.00	\$0.00	-\$675.00	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	\$16,421.31	\$3,261.89	\$0.00	\$76,208.69	17.73%
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	\$0.00	\$0.00	\$0.00	100.00%
Total Promoting the Cit			\$6,500.00	\$5,000.00	\$0.00	\$0.00	\$1,500.00	76.92%
Total General Fund			\$410,029.25	\$206,416.60	\$32,503.90	\$0.00	\$203,612.65	50.34%
Water Fund								
Water Source								
Active	E 600-43310-42500	Repairs	\$5,000.00	\$7,408.39	\$0.00	\$0.00	-\$2,408.39	148.17%
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	\$32,181.84	\$4,540.44	\$0.00	\$47,818.16	40.23%
Total Water Sourc			\$90,000.00	\$39,590.23	\$4,540.44	\$0.00	\$50,409.77	43.99%
Power & Pumping								
Active	E 600-43320-42800	Utilities	\$11,000.00	\$6,154.25	\$890.70	\$0.00	\$4,845.75	55.95%
Total Power & Pumpin			\$11,000.00	\$6,154.25	\$890.70	\$0.00	\$4,845.75	55.95%
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	\$330.16	\$20.00	\$0.00	\$869.84	27.51%
Total Purificatio			\$1,400.00	\$330.16	\$20.00	\$0.00	\$1,069.84	23.58%
Water Distribution								
Active	E 600-43340-41100	Payroll	\$11,100.00	\$4,720.27	\$602.52	\$0.00	\$6,379.73	42.52%
Active	E 600-43340-41210	Social Secruity	\$688.20	\$292.70	\$37.37	\$0.00	\$395.50	42.53%
Active	E 600-43340-41220	Medicare	\$160.95	\$68.40	\$8.73	\$0.00	\$92.55	42.50%
Active	E 600-43340-41300	Retirement	\$666.00	\$283.23	\$36.16	\$0.00	\$382.77	42.53%

CITY OF ROSCOE
***Expenditure Guideline©**

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Current Period: August 2026

			2026	2026	August	Enc	2026	% of YTD
			YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 600-43340-41400	Workers Comp	\$700.00	\$400.00	\$0.00	\$0.00	\$300.00	57.14%
Active	E 600-43340-41500	Health Insuran	\$3,450.00	\$1,532.09	\$195.89	\$0.00	\$1,917.91	44.41%
Active	E 600-43340-42200	Professional F	\$5,000.00	\$57,347.00	\$20.00	\$0.00	-\$52,347.00	1146.94%
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	\$1,717.43	\$165.62	\$0.00	\$8,282.57	17.17%
Active	E 600-43340-42700	Travel & Confe	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 600-43340-42900	Other	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 600-43340-43301	Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 600-43340-45300	Refunds	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Total Water Distributio			\$34,665.15	\$66,361.12	\$1,066.29	\$0.00	-\$31,695.97	191.43%
Total Water Fund			\$137,065.15	\$112,435.76	\$6,517.43	\$0.00	\$24,629.39	82.03%
Water Surcharge Fund								
Water Distribution								
Active	E 610-43340-44100	Loan Principal	\$16,600.00	\$12,406.72	\$4,161.37	\$0.00	\$4,193.28	74.74%
Active	E 610-43340-44200	Loan Interest	\$14,650.00	\$11,016.83	\$3,646.48	\$0.00	\$3,633.17	75.20%
Total Water Distributio			\$31,250.00	\$23,423.55	\$7,807.85	\$0.00	\$7,826.45	74.96%
Total Water Surcharge Fund			\$31,250.00	\$23,423.55	\$7,807.85	\$0.00	\$7,826.45	74.96%
Sewer Fund								
Sewage Collection								
Active	E 650-43250-41100	Payroll	\$5,600.00	\$2,457.95	\$301.28	\$0.00	\$3,142.05	43.89%
Active	E 650-43250-41210	Social Secruity	\$347.20	\$152.37	\$18.69	\$0.00	\$194.83	43.89%
Active	E 650-43250-41220	Medicare	\$81.20	\$35.70	\$4.38	\$0.00	\$45.50	43.97%
Active	E 650-43250-41300	Retirement	\$336.00	\$147.38	\$18.06	\$0.00	\$188.62	43.86%
Active	E 650-43250-41400	Workers Comp	\$700.00	\$400.00	\$0.00	\$0.00	\$300.00	57.14%
Active	E 650-43250-41500	Health Insuran	\$1,750.00	\$792.44	\$97.95	\$0.00	\$957.56	45.28%
Active	E 650-43250-42200	Professional F	\$5,000.00	\$48,102.68	\$15,394.00	\$0.00	-\$43,102.68	962.05%
Active	E 650-43250-42400	Rent	\$75.00	\$75.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 650-43250-42500	Repairs	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
Active	E 650-43250-42600	Supplies	\$5,000.00	\$4,210.79	\$973.20	\$0.00	\$789.21	84.22%
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	\$56,374.31	\$16,807.56	\$0.00	-\$34,984.91	263.56%
Total Sewer Fund			\$21,389.40	\$56,374.31	\$16,807.56	\$0.00	-\$34,984.91	263.56%
Sewer Surcharge Fund								
Sewage Collection								
Active	E 660-43250-44100	Loan Principal	\$39,750.00	\$29,698.14	\$9,967.28	\$0.00	\$10,051.86	74.71%
Active	E 660-43250-44200	Loan Interest	\$39,950.00	\$30,036.93	\$9,944.41	\$0.00	\$9,913.07	75.19%
Total Sewage Collectio			\$79,700.00	\$59,735.07	\$19,911.69	\$0.00	\$19,964.93	74.95%
Total Sewer Surcharge Fund			\$79,700.00	\$59,735.07	\$19,911.69	\$0.00	\$19,964.93	74.95%
Report Total			\$679,433.80	\$458,385.29	\$83,548.43	\$0.00	\$221,048.51	67.47%

CITY OF ROSCOE

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*Check Reconciliation©

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TOTAL CHECKING

10100 CHECKING/22000 CUSTDEPO

August 2026

Account Summary

Beginning Balance on 8/1/2026	\$306,492.01
+ Receipts/Deposits	\$46,367.11
- Payments (Checks and Withdrawals)	\$83,670.91
Ending Balance as of 8/31/2026	\$269,190.21

Cleared	\$269,188.21
Statement	\$269,190.21
Difference	(\$2.00)

Cash Balance

Active 100-10100 General Fund	\$126,575.55
Active 600-10100 Water Fund	\$29,932.45
Active 600-22000 Water Fund	\$3,927.69
Active 610-10100 Water Surcharge Fund	\$42,992.38
Active 650-10100 Sewer Fund	\$10,834.95
Active 660-10100 Sewer Surcharge Fund	\$48,220.14
Cash Balance	\$262,483.16

Begining Balance	\$306,492.01
+ Total Deposits	\$46,125.76
- Checks Written	\$90,134.61
Check Book Balance	\$262,483.16
Difference	\$0.00

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

Account Summary

Beginning Balance on 8/1/2026	\$383,913.74
+ Receipts/Deposits	\$1,081.30
- Payments (Checks and Withdrawals)	\$0.00
Ending Balance as of 8/31/2026	\$384,995.04

Cleared	\$384,995.04
Statement	\$384,995.04
Difference	\$0.00

Cash Balance

Active 100-10255 General Fund	\$168,376.17
Active 600-10255 Water Fund	\$15,112.92
Active 610-10255 Water Surcharge Fund	\$50,376.51
Active 650-10255 Sewer Fund	\$100,612.89
Active 660-10255 Sewer Surcharge Fund	\$50,516.55
Cash Balance	\$384,995.04

Begining Balance	\$383,913.74
+ Total Deposits	\$1,081.30
- Checks Written	\$0.00
Check Book Balance	\$384,995.04
Difference	\$0.00

***Check Detail Register©**

Batch: 081726PAY,090126PAY,83126bill,090826PAY

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
10100 CHECKING					
226 e	08/17/26	EFTPS			
G 100-21701		Federal Withholding	\$430.38		fed withholding
G 100-21705		Social Security Liability	\$1,099.02		soc sec
G 100-21706		Medicare Liability	\$257.08		medicare
		Total	\$1,786.48		
227 e	08/17/26	FIRST STATE BANK OF ROSCOE			
E 100-41420-42200		Professional Fees	\$10.00		ACH fee
		Total	\$10.00		
228 e	08/17/26	FRANCOTYP-POSTALIA, INC			
E 100-41420-42600		Supplies	\$50.00		postage
		Total	\$50.00		
229 e	09/03/26	FRANCOTYP-POSTALIA, INC			
E 100-41420-42600		Supplies	\$450.00		postage fix - remaining amount
		Total	\$450.00		
17487	08/17/26	A-1 SANITATION & RECYCLING			
E 100-41920-42800		Utilities	\$306.82		roll off
		Total	\$306.82		
17488	08/17/26	AP EXPRESS			
E 100-43110-42600		Supplies	\$251.12		unleaded and water
E 100-43110-42600		Supplies	\$296.12		diesel
E 650-43250-42600		Supplies	\$13.20		ice for samples
		Total	\$560.44		
17489	08/17/26	BANTZ, GOSCH, & CREMER LLC			
E 100-41410-42200		Professional Fees	\$1,334.00	138111	general legal services
E 100-41410-42200		Professional Fees	\$148.54	138112	legal- code enforcement
E 100-41410-42200		Professional Fees	\$185.47	138113	legal-code enforcement
E 100-41410-42200		Professional Fees	\$160.08	138116	legal-code enforcement
E 100-41410-42200		Professional Fees	\$222.83	138117	legal-code enforcement
		Total	\$2,050.92		
17490	08/17/26	CAMBYS PASS			
E 100-43260-42600		Supplies	\$1,195.14	81383	weed spray
E 100-43260-42600		Supplies	\$89.20	81426	weed spray
		Total	\$1,284.34		
17491	08/17/26	CITY OF ROSCOE			
E 100-41920-42800		Utilities	\$775.50		water/sewer
		Total	\$775.50		
17492	08/17/26	COLE PAPERS INC			
E 100-41920-42600		Supplies	\$285.06	10730522	supplies
		Total	\$285.06		
17493	08/17/26	FEM ELECTRIC			

***Check Detail Register©**

Batch: 081726PAY,090126PAY,83126bill,090826PAY

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
E 600-43320-42800		Utilities	\$498.84		July electric at well
		Total	\$498.84		
17494	08/17/26	LIEN TRANSPORTATION COMPANY			
E 100-43110-43700		Street Improvement	\$3,392.10	21547	hot mix
		Total	\$3,392.10		
17495	08/17/26	ROSCOE TRUSTWORTHY HARDWARE			
E 100-41920-42600		Supplies	\$206.70		supplies
		Total	\$206.70		
17496	08/17/26	South Dakota Retirement System			
G 100-21710		SDRS	\$311.22		Nicole Aug retirement
G 100-21710		SDRS	\$421.98		Nathan Aug retirement
		Total	\$733.20		
17497	08/17/26	VISA			
E 100-41420-42200		Professional Fees	\$44.60		teams fee
E 100-45220-42600		Supplies	\$145.11		ball field light bulbs
E 100-43110-42600		Supplies	\$28.26		fuel
E 100-43110-42200		Professional Fees	\$45.00		cdl
E 600-43340-42600		Supplies	\$165.62		misc supplies
		Total	\$428.59		
17498	08/17/26	WEB WATER			
E 600-43310-42642		WEB Water	\$4,540.44		July water 812600 gal
		Total	\$4,540.44		
17502	09/01/26	VENTURE COMMUNICATIONS			
E 100-41920-42800		Utilities	\$125.54		office
E 100-41920-42800		Utilities	\$122.55		shop
		Total	\$248.09		
17503	09/01/26	MDU			
E 100-41920-42800		Utilities	\$267.14		office, shop, library, storage
E 100-43160-42800		Utilities	\$841.54		street lights
E 100-45220-42800		Utilities	\$139.60		park, ballfield
E 600-43320-42800		Utilities	\$395.65		water tower, chlorine
		Total	\$1,643.93		
17504	09/01/26	HEALTH POOL OF SD			
G 100-21740		HEALTH INSURANCE	\$1,001.87	2026-1755	Nicole Sept health insurance
G 100-21740		HEALTH INSURANCE	\$1,001.87	2026-1755	Nathan Sept health insurance
		Total	\$2,003.74		
17505	09/08/26	ANDREW LEHR			
E 100-43110-43700		Street Improvement	\$825.00	1007	skid loader
		Total	\$825.00		
17506	09/08/26	AP EXPRESS			
E 100-43110-42600		Supplies	\$217.63		diesel

***Check Detail Register©**

Batch: 081726PAY,090126PAY,83126bill,090826PAY

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
E 100-43110-42600		Supplies	\$259.71		uleaded
E 100-43110-42600		Supplies	\$29.29		water
		Total	\$506.63		
17507	09/08/26	Ascend Contracting			
E 100-45220-43301		Improvements Other	\$3,571.43		court striping
		Total	\$3,571.43		
17508	09/08/26	CITY OF ROSCOE			
E 100-41920-42800		Utilities	\$822.30		water/sewer
		Total	\$822.30		
17509	09/08/26	DEPARTMENT OF HEALTH			
E 650-43250-42200		Professional Fees	\$670.00	10628579	lagoon testing
		Total	\$670.00		
17510	09/08/26	FEM ELECTRIC			
E 600-43310-42642		WEB Water	\$480.28		electric at well
		Total	\$480.28		
17511	09/08/26	FISCHER REPAIR			
E 100-43110-42600		Supplies	\$13.99	21825	supplies
		Total	\$13.99		
17512	09/08/26	HASE PLUMBING, HEATING & AIR			
E 100-41920-42500		Repairs	\$272.11	88839	park bathroom repair
		Total	\$272.11		
17513	09/08/26	HAWKINS			
E 600-43330-42600		Supplies	\$20.00	7533611	cylinder
		Total	\$20.00		
17514	09/08/26	JOHN DEERE FINANCIAL			
E 100-43110-42600		Supplies	\$23.76	13788025	adhesiv
E 100-45220-42600		Supplies	\$162.72	13814037	mower blades
		Total	\$186.48		
17515	09/08/26	ROSCOE TRUSTWORTHY HARDWARE			
E 100-43110-42600		Supplies	\$12.48		supplies
		Total	\$12.48		
17516	09/08/26	SD STATE TREASURER			
G 100-21700		Sales Tax	\$9.82		sales tax on concrete/gravel
E 100-43240-42900		Other	\$12.10		sales tax on rubble/garbage
		Total	\$21.92		
17517	09/08/26	USPS			
E 100-41420-42200		Professional Fees	\$94.00		box rent
		Total	\$94.00		
17518	09/08/26	VERIZON WIRELESS			
E 100-41920-42800		Utilities	\$39.73		cell phone

CITY OF ROSCOE

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Batch: 081726PAY,090126PAY,83126bill,090826PAY

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
Total			\$39.73		
17519	09/08/26	WEB WATER			
E 600-43310-42642		WEB Water	\$5,290.81		Aug water 864300
Total			\$5,290.81		
10100			\$34,082.35		

Fund Summary

10100 CHECKING

100 General Fund	\$22,007.51
600 Water Fund	\$11,391.64
650 Sewer Fund	\$683.20
	<u>\$34,082.35</u>

APPROVAL BY THE MUNICIPAL BOARD FOR PAYMENT

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

Resolution 2026-5

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 2027:

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 \$25.42 per hour, along with full single health insurance.

Seasonal/temporary Maintenance (Keegan Miller) shall be paid \$18.00 per hour.

Finance Officer (Nicole Bauman) shall be paid \$24.42 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 2027 pay period.

Passed: September 8, 2026

Leland Treichel, President

Attest:

Nicole Bauman, Finance Officer

Ordinance # 396
2027 Appropriations

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

General Fund

Dept	
410 General Government	
411.5 Contingency	\$25,000.00
412 Mayor & Council	\$19,925.00
414 Legal	\$5,000.00
414 Finance Officer	\$61,995.50
419 Building (other)	\$81,274.50
Total	\$193,195.00
420 Public Safety	
422 Fire	\$12,500.00
423 Code Enforcement	\$1,000.00
Total	\$13,500.00
430 Public Works	
431 Highways & Streets	\$241,922.00
431 Street Lights	\$11,000.00
431 Snow Removal	\$11,632.50
432 Sanitation	\$7,670.75
432 Weeds	\$4,200.00
Total	\$276,425.25
440 Health & Welfare	
441 Health (Mosquito)	\$5,386.50
Total	\$5,386.50
450 Culture & Recreation	
452 Parks	\$54,739.50
Total	\$54,739.50
460 Conservation & Development	
465 Promoting the City	\$6,500.00
Total	\$6,500.00

Total Appropriations and Accumulations **\$549,746.25**

Ordinance # 396
2027 Appropriations

The following designates the fund or funds that money derived from the following sources is applied to.

Governmental Funds

Cash Applied	\$176,481.25
310 Taxes	\$329,500.00
320 Licesnses and Permits	\$1,275.00
330 Intergovernmental Revenue	\$26,990.00
340 Charges for Goods and Services	\$3,400.00
350 Fines and Forfeits	\$0.00
360 Misc Revenue	\$12,100.00
390 Other Sources	\$0.00
Total Means of Finance	\$549,746.25

Fiduciary Funds

	Water Fund	Sewer Fund
Beginning Unrestricted Cash	\$74,579.82	\$96,177.94
Estimated Revenue	\$131,700.00	\$2,309,000.00
Total Available	\$206,279.82	\$2,405,177.94
Less Appropriations	-\$123,300.25	-\$2,319,709.25
	\$82,979.57	\$85,468.69
Surplus to be Transferred to Governmental Fund	\$0.00	\$0.00
Estimated Ending Cash Balance	\$82,979.57	\$85,468.69

	Water Surcharge Fund	Sewer Surcharge Fund
Beginning Unrestricted Cash	\$101,574.91	\$113,233.71
Estimated Revenue	\$38,000.00	\$142,000.00
Total Available	\$139,574.91	\$255,233.71
Less Appropriations	-\$31,231.40	-\$79,646.76
	\$108,343.51	\$175,586.95
Surplus to be Transferred to Governmental Fund	\$0.00	\$0.00
Estimated Ending Cash Balance	\$108,343.51	\$175,586.95

Leland Treichel, President

Attest

Nicole Bauman, Finance Officer