

City of Crooks
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Letter of Transmittal

August 31, 2022

Subject: Estimation of expenditures/expenses & revenues needed for remainder of FY2022 pursuant to SDCL 9-22-23

To the Honorable Mayor F. Butch Oseby

To the Honorable Members of the Crooks City Council
Jana Richardson
Allan Beyer
Mike Harstad

Pursuant to SDCL 9-22-23 I formally submit the estimation of expenditures/expenses and revenues needed for the remainder of fiscal year 2022. The attached document includes an aggregate of the budget and actuals for each of the City's governmental funds (101 – General, 211 – Liquor, Lodging, Dining, 220 – Special Maintenance) and enterprise funds (602 – Water, 604 – Sewer, 617 – Natural Gas). The figures for the budget and actuals were produced by the City's computerized accounting system, the calculations for the estimation figures (located in furthest right column), make use of financial data of the City's computerized accounting system (used for estimating upcoming operating expenditures), combined with future outlay for capital assets, major repairs, and other anticipated items. Please be advised these figures may differ contingent on developments from September 1, 2022, through December 31, 2022.

If I can be of any assistance with questions, please feel free to contact me.

Yours sincerely,
Tobias Schantz
City Administrator/Finance Officer
City of Crooks, SD

City of Crooks - Budget versus Actuals - Estimation Remainder Expenditures/Expenses and Revenues for FY 2022
All figures as of August 30, 2022

Appropriations and Accumulations:	2022 Budget	2022 YTD Actuals	Remaining Balance	% Budget spent	FY2022 Est. Rem. Exp.
101 General Fund					
410 General Gov't					
411 Council	\$ 12,240.00	\$ 6,453.89	\$ 5,786.11	52.73%	\$ 6,000.00
411.3 Publications	\$ 5,535.00	\$ 4,017.64	\$ 1,517.36	72.59%	\$ 2,500.00
411.5 Contingency	\$ 18,000.00	\$ -	\$ 18,000.00	0.00%	N/A
412 Mayor	\$ 13,259.00	\$ 4,988.94	\$ 8,270.06	37.63%	\$ 7,500.00
412.3 Planning & Zoning	\$ 14,592.00	\$ 6,691.83	\$ 7,900.17	45.86%	\$ 7,500.00
413 Elections	\$ 1,770.00	\$ 22.31	\$ 1,747.69	1.26%	\$ -
414 Attorney	\$ 12,000.00	\$ 7,260.00	\$ 4,740.00	60.50%	\$ 4,740.00
414.2 Finance Office	\$ 31,111.00	\$ 26,443.02	\$ 4,667.98	85.00%	\$ 15,000.00
419.2 Government Buildings	\$ 56,559.00	\$ 45,602.16	\$ 10,956.84	80.63%	\$ 31,000.00
419.6 Engineer	\$ 5,000.00	\$ 4,260.00	\$ 740.00	85.20%	\$ 740.00
Total General Gov't	\$ 170,066.00	\$ 105,739.79	\$ 64,326.21	62.18%	\$ 74,980.00
420 Public Safety					
421 Police	\$ 48,100.00	\$ 36,026.25	\$ 12,073.75	74.90%	\$ 12,008.75
422 Fire	\$ 40,500.00	\$ 40,000.00	\$ 500.00	98.77%	\$ -
423.2 Protective Inspection	\$ 31,827.00	\$ 29,081.36	\$ 2,745.64	91.37%	\$ 13,500.00
429.0 Other Protection	\$ -	\$ 2,908.00	\$ (2,908.00)	#DIV/0!	\$ -
Total Public Safety	\$ 120,427.00	\$ 108,015.61	\$ 12,411.39	89.69%	\$ 25,508.75
430 Public Works					
431.1 Highway and Streets	\$ 266,914.00	\$ 33,816.30	\$ 233,097.70	12.67%	\$ 125,500.00
431.6 Street Lighting	\$ 29,000.00	\$ 14,658.45	\$ 14,341.55	50.55%	\$ 12,000.00
431.7 Snow Removal	\$ 32,189.00	\$ 19,513.87	\$ 12,675.13	60.62%	\$ 12,675.00
Total Public Works	\$ 328,103.00	\$ 67,988.62	\$ 260,114.38	20.72%	\$ 150,175.00
440 Health & Welfare					
441 Code Enforcement	\$ 5,517.00	\$ 1,999.68	\$ 3,517.32	36.25%	\$ 3,000.00
441.1 City Cleanup	\$ 9,148.00	\$ 5,491.00	\$ 3,657.00	60.02%	\$ 3,657.00
441.2 Animal Control	\$ 1,484.00	\$ 691.93	\$ 792.07	46.63%	\$ 792.00
441.3 West Nile	\$ 5,895.00	\$ 1,310.89	\$ 4,584.11	22.24%	\$ 2,584.00
446.0 Ambulance Services	\$ 7,500.00	\$ 7,500.00	\$ -	100.00%	\$ -
Total Health & Welfare	\$ 29,544.00	\$ 16,993.50	\$ 12,550.50	57.52%	\$ 10,033.00
450 Culture & Recreation					
452 Parks	\$ 98,624.00	\$ 52,806.50	\$ 45,817.50	53.54%	\$ 45,000.00
Total Culture & Recreation	\$ 98,624.00	\$ 52,806.50	\$ 45,817.50	53.54%	\$ 45,000.00

465 Economic Develop't & Asst.					
465.3 Promoting the City	\$ 6,867.00	\$ 5,425.34	\$ 1,441.66	79.01%	\$ 1,440.00
Total Economic Develop't & Asst.	\$ 6,867.00	\$ 5,425.34	\$ 1,441.66	79.01%	\$ 1,440.00
470 Debt Service					
470 Debt Service	\$ 23,830.00	\$ 13,329.00	\$ 10,501.00	55.93%	\$ 6,652.00
Total Debt Service	\$ 23,830.00	\$ 13,329.00	\$ 10,501.00	55.93%	\$ 6,652.00
Total General Fund	\$ 777,461.00	\$ 370,298.36	\$ 407,162.64	47.63%	\$ 313,788.75

	2022 Budget	2022 YTD	Rem. Balance	% Budget	2022 Est. Rev. Rem. Yr
101 General Fund					
31110 Gen Prop Taxes Current Yr	\$ 266,953.00	\$ 149,291.78	\$ 117,661.22	56%	\$ 117,661.22
31130 Gen Prop Taxes Pr Yr	\$ -	\$ 763.09	\$ (763.09)	#DIV/0!	\$ -
31300 Gen Sales and Use Taxes	\$ 190,000.00	\$ 223,219.51	\$ (33,219.51)	117%	\$ 50,000.00
31500 Amusement Taxes	\$ 108.00	\$ -	\$ 108.00	0%	\$ -
31900 Penalties & Interest Delinq.	\$ -	\$ 236.82	\$ (236.82)	#DIV/0!	\$ -
32001 City Liquor License	\$ 4,000.00	\$ -	\$ 4,000.00	0%	\$ 4,000.00
32002 Malt Beverage License	\$ 300.00	\$ 300.00	\$ -	100%	\$ -
32003 Video Lottery Fee	\$ 900.00	\$ -	\$ 900.00	0%	\$ 900.00
32004 Building Permits	\$ 20,000.00	\$ 57,682.83	\$ (37,682.83)	288%	\$ 10,000.00
32005 Garbage Licenses	\$ 600.00	\$ 600.00	\$ -	100%	\$ -
32006 Pet License	\$ 50.00	\$ 10.00	\$ 40.00	20%	\$ -
32008 Contractors Licenses	\$ -	\$ 1,040.00	\$ (1,040.00)	#DIV/0!	\$ 200.00
32200 Sale of Surplus Property	\$ -	\$ 32.20	\$ (32.20)	#DIV/0!	\$ -
33403 State Grant - Public Health	\$ -	\$ -	\$ -	#DIV/0!	\$ 1,814.00
33510 Bank Franchise Tax	\$ 9,000.00	\$ 10,485.50	\$ (1,485.50)	117%	\$ 1,400.00
33530 Liquor Tax Reversion	\$ 7,800.00	\$ 6,980.67	\$ 819.33	89%	\$ 819.00
33540 Motor Vehicle Tax 5%	\$ 7,650.00	\$ 4,398.11	\$ 3,251.89	57%	\$ 1,500.00
33550 Prorate License Fees	\$ 750.00	\$ 391.47	\$ 358.53	52%	\$ 200.00
33580 Local Gov Hwy & Bridge Fund	\$ 9,650.00	\$ 7,740.24	\$ 1,909.76	80%	\$ 1,909.00
33820 County Hwy & Bridge Tax	\$ -	\$ -	\$ -	#DIV/0!	\$ -
33830 County Wheel Tax	\$ 1,450.00	\$ 4,227.16	\$ (2,777.16)	292%	\$ -
33900 Oth. Intergovernmental Rev	\$ -	\$ 71,429.30	\$ (71,429.30)	#DIV/0!	\$ -
34103 Hearing Fees	\$ -	\$ 250.00	\$ (250.00)	#DIV/0!	\$ -
35000 Fines and Forfeits	\$ -	\$ 178.61	\$ (178.61)	#DIV/0!	\$ -
36100 Investment Earnings	\$ 50.00	\$ 152.62	\$ (102.62)	305%	\$ 10.00
36201 Rentals	\$ 3,500.00	\$ 8,575.00	\$ (5,075.00)	245%	\$ -
36900 Other Misc. Revenue	\$ 1,500.00	\$ 58.00	\$ 1,442.00	4%	\$ -
36901 Cable Television Franchise Fee	\$ 6,500.00	\$ 3,694.56	\$ 2,805.44	57%	\$ 1,500.00
36903 Recovery Pr Yr Expenditures	\$ -	\$ 178.60	\$ (178.60)	#DIV/0!	\$ -
36904 Dividend income	\$ 1,500.00	\$ 2,585.45	\$ (1,085.45)	172%	\$ -
39130 Sales of Municipal Property	\$ -	\$ 4,402.50	\$ (4,402.50)	#DIV/0!	\$ -
	\$ 532,261.00	\$ 558,904.02	\$ (26,643.02)	105%	\$ 191,913.22

FY2022 Remainder Revenue	\$ 191,913.22
Unreserved Fund Balance	\$ 50,446.23
Restricted Fund Balance	\$ 71,429.30

Total means of finance to be used **\$ 313,788.75**

211 Liquor, Liquor, Lodging

2022 Budget	2022 YTD Actuals	Remaining Balance	% Budget	FY2022 Rem. Exp.
\$ 12,500.00	\$ 8,418.01	\$ 4,081.99	67.34%	\$ 4,081.99
\$ 12,500.00	\$ 8,418.01	\$ 4,081.99	67.34%	\$ 4,081.99

	2022 Budget	2022 YTD Actuals	Remaining Balance	% Budget	2022 Est. Rev. Rem. Yr
31300 Gen Sales and Use Taxes	\$ 9,000.00	\$ 9,298.86	\$ (298.86)	103.32%	\$ 1,000.00
	\$ 9,000.00	\$ 9,298.86	\$ (298.86)	103.32%	\$ 1,000.00

FY2022 Remainder Revenue \$ 1,000.00
 Restricted Fund Balance \$ 3,081.99

Total means of finance to be used \$ 4,081.99

220 Special Maintenance Fund

2022 Budget	2022 YTD Actuals	Remaining Balance	% Budget	FY2022 Rem. Exp.
\$ 93,000.00	\$ 4,652.96	\$ 89,158.59	5.00%	\$ 79,000.00
\$ 93,000.00	\$ 3,841.41	\$ 89,158.59	4.13%	\$ 79,000.00

	2022 Budget	2022 YTD Actuals	Remaining Balance	% Budget	2022 Est. Rev. Rem. Yr
36401 Special Maintenance Fee	\$ 93,000.00	\$ 54,173.55	\$ 38,826.45	58.25%	\$ 38,826.00
	\$ 93,000.00	\$ 54,173.55	\$ 38,826.45	58.25%	\$ 38,826.00

FY2022 Remainder Revenue \$ 38,826.00
 Restricted Fund Balance \$ 40,174.00

Total means of finance to be used \$ 79,000.00

617 Gas Fund

2022 Budget	2022 YTD Actuals	Remaining Balance	% Budget	FY2022 Rem. Exp.
\$ 966,475.00	\$ 711,520.85	\$ 254,954.15	73.62%	\$ 254,954.15
\$ 966,475.00	\$ 711,520.85	\$ 254,954.15	73.62%	\$ 254,954.15

	2022 Budget	2022 YTD Actuals	Remaining Balance	% Budget	2022 Est. Rev. Rem. Yr
36025 Capacity	\$ 13,500.00	\$ 10,079.10	\$ 3,420.90	74.66%	\$ 3,420.00
36900 Oth. Misc. Revenue	\$ -	\$ 12,013.71	\$ (12,013.71)	#DIV/0!	\$ -
36903 Recovery Pr Yr Expenditures	\$ -	\$ 76.00	\$ (76.00)	#DIV/0!	\$ -
36904 Dividend income	\$ -	\$ 262.46	\$ (262.46)	#DIV/0!	\$ -
38200 Gas Metered Revenue	\$ 570,000.00	\$ 647,543.33	\$ (77,543.33)	113.60%	\$ 100,000.00
38210 Gas Customer Charge	\$ 160,000.00	\$ 98,616.50	\$ 61,383.50	61.64%	\$ 53,383.50
38220 Gas Penalty	\$ 6,500.00	\$ 528.42	\$ 5,971.58	8.13%	\$ 1,000.00
38295Returned Checks/NSF fees	\$ -	\$ 180.00	\$ (180.00)	#DIV/0!	\$ -
38310 Reconnect fees	\$ -	\$ 600.00	\$ (600.00)	#DIV/0!	\$ -
39140 Comp. for Loss or Dam. To Asset	\$ -	\$ 2,901.30	\$ (2,901.30)	#DIV/0!	\$ -
	\$ 750,000.00	\$ 772,800.82	\$ (22,800.82)	103.04%	\$ 157,803.50

FY2022 Remainder Revenue \$ 157,803.50
Unrestricted Net Position \$ 97,150.65

Total means of finance to be used \$ 254,954.15

602 Water Fund

2022 Budget	2022 YTD Actuals	Remaining Balance	% Budget	FY2022 Rem. Exp.
\$ 281,269.00	\$ 199,603.72	\$ 81,665.28	70.97%	\$ 165,000.00
\$ 281,269.00	\$ 199,603.72	\$ 81,665.28	70.97%	\$ 165,000.00

	2022 Budget	2022 YTD Actuals	Remaining Balance	% Budget	2022 Est. Rev. Rem. Yr
36100 Investment Earnings	\$ -	\$ 33.30	\$ (33.30)	#DIV/0!	\$ -
36201 Rentals	\$ 2,280.00	\$ 1,749.04	\$ 530.96	77%	\$ 655.00
36903 Recovery Pr Yr Expenditures	\$ -	\$ 60.80	\$ (60.80)	#DIV/0!	\$ -
36904 Dividend income	\$ -	\$ 561.05	\$ (561.05)	#DIV/0!	\$ -
37200 Monthly Base Charge	\$ 185,196.00	\$ 114,775.08	\$ 70,420.92	62%	\$ 70,420.00
38100 Water Metered Revenue	\$ 92,793.00	\$ 81,047.88	\$ 11,745.12	87%	\$ 25,000.00
38104 Tap Fee	\$ -	\$ 6,250.00	\$ (6,250.00)	#DIV/0!	\$ -
38120 Water Penalty Revenue	\$ 1,000.00	\$ 110.54	\$ 889.46	11%	\$ 200.00
38310 Reconnect fee	\$ -	\$ 600.00	\$ (600.00)	#DIV/0!	\$ -
	\$ 281,269.00	\$ 205,187.69	\$ 76,081.31	73%	\$ 96,275.00

FY2022 Remainder Revenue \$ 96,275.00
 Unrestricted Net Position \$ 68,725.00

Total means of finance to be used \$ 165,000.00

604 Sewer Fund

	2022 Budget	2022 YTD Actuals	Remaining Balance	% Budget	FY2022 Rem. Exp.
	\$ 321,887.00	\$ 1,128,423.14	\$ (806,536.14)	350.56%	\$ 1,465,000.00
	\$ 321,887.00	\$ 1,128,423.14	\$ (806,305.71)	350.56%	\$ 1,465,000.00

	2022 Budget	2022 YTD Actuals	Remaining Balance	% Budget	2022 Est. Rev. Rem. Yr
33100 Federal Grants	\$ -	\$ -	\$ -	#DIV/0!	\$ 239,982.58
33404 SD DANR Grants	\$ -	\$ 422,604.99	\$ (422,604.99)	#DIV/0!	\$ 650,000.00
36100 Investment Earnings	\$ -	\$ 33.29	\$ (33.29)	#DIV/0!	\$ -
36900 Oth. Misc. Revenue	\$ -	\$ 55,541.41	\$ (55,541.41)	#DIV/0!	\$ -
36903 Recovery Pr Yr Expenditures	\$ -	\$ 64.60	\$ (64.60)	#DIV/0!	\$ -
36904 Dividend income	\$ -	\$ 946.60	\$ (946.60)	#DIV/0!	\$ -
37100 CW-04 Sur. as Sec. of Debt	\$ 55,200.00	\$ 32,871.60	\$ 22,328.40	60%	\$ 22,328.40
37101 CW-05 Sur. as Sec. of Debt	\$ -	\$ -	\$ -	#DIV/0!	\$ 10,300.00
37200 Monthly Base Charge	\$ 235,593.00	\$ 144,631.93	\$ 90,961.07	61%	\$ 90,961.07
38300 Sewer Metered Revenue	\$ 50,094.00	\$ 28,759.49	\$ 21,334.51	57%	\$ 21,335.00
38304 Tap Fee	\$ -	\$ 6,250.00	\$ (6,250.00)	#DIV/0!	\$ -
38320 Sewer Penalty Revenue	\$ 1,000.00	\$ 103.28	\$ 896.72	10%	\$ 200.00
	\$ 341,887.00	\$ 691,807.19	\$ (349,920.19)	202.35%	\$ 1,035,107.05

FY2022 Remainder Revenue \$ 1,035,107.05
Unrestricted Net Position \$ 429,892.95

Total means of finance to be used \$ 1,465,000.00