

City of Crooks  
701 S West Ave / PO Box 785  
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www.crookssd.org



## **Letter of Transmittal**

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August 31, 2023

Subject: Estimation of expenditures/expenses & means of finance needed for remainder of FY2023 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

Eric Schuette

Pursuant to SDCL 9-22-23 I formally submit the estimation of expenditures/expenses and revenues needed for the remainder of fiscal year 2023. 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 anticipated outlay for capital assets, major repairs, and other anticipated items. Please be advised these figures may differ contingent on developments from September 1, 2023, through December 31, 2023.

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 & Means of Finance for FY 2023**  
**All figures as of August 31, 2023**

<b>Appropriations and Accumulations:</b>	<b>2023 Budget &amp; Supplements</b>	<b>2023 YTD Actuals</b>	<b>Remaining Balance</b>	<b>% Budget spent</b>	<b>FY2023 Est. Rem. Exp.</b>
<b>101 General Fund</b>					
<b>410 General Gov't</b>					
411 Council	\$ 12,483.00	\$ 7,558.58	\$ 4,924.42	60.55%	\$ 5,200.00
411.3 Publications	\$ 5,535.00	\$ 2,457.08	\$ 3,077.92	44.39%	\$ 3,000.00
411.5 Contingency	\$ 4,287.00	\$ -	\$ 4,287.00	0.00%	\$ -
412 Mayor	\$ 11,070.00	\$ 7,164.77	\$ 3,905.23	64.72%	\$ 3,900.00
412.3 Planning & Zoning	\$ 11,498.00	\$ 5,068.43	\$ 6,429.57	44.08%	\$ 4,000.00
413 Elections	\$ 1,980.00	\$ -	\$ 1,980.00	0.00%	\$ -
414 Attorney	\$ 12,000.00	\$ 3,030.00	\$ 8,970.00	25.25%	\$ 8,970.00
414.2 Finance Office	\$ 48,650.00	\$ 31,231.65	\$ 17,418.35	64.20%	\$ 17,418.35
419.2 Government Buildings	\$ 51,358.00	\$ 35,537.35	\$ 15,820.65	69.20%	\$ 13,500.00
419.6 Engineer	\$ 4,000.00	\$ 2,815.00	\$ 1,185.00	70.38%	\$ 2,815.00
<b>Total General Gov't</b>	<b>\$ 162,861.00</b>	<b>\$ 94,862.86</b>	<b>\$ 67,998.14</b>	<b>58.25%</b>	<b>\$ 58,803.35</b>
<b>420 Public Safety</b>					
421 Police	\$ 51,935.00	\$ 38,951.25	\$ 12,983.75	75.00%	\$ 12,983.75
422 Fire	\$ 40,000.00	\$ 40,000.00	\$ -	100.00%	\$ -
423.2 Protective Inspection	\$ 44,471.00	\$ 29,081.36	\$ 15,389.64	65.39%	\$ 15,389.64
<b>Total Public Safety</b>	<b>\$ 136,406.00</b>	<b>\$ 108,032.61</b>	<b>\$ 28,373.39</b>	<b>79.20%</b>	<b>\$ 28,373.39</b>
<b>430 Public Works</b>					
431.1 Highway and Streets	\$ 127,179.00	\$ 70,848.04	\$ 56,330.96	55.71%	\$ 50,000.00
431.5 Storm Drainage	\$ 23,525.00	\$ -	\$ 23,525.00	0.00%	\$ 23,525.00
431.6 Street Lighting	\$ 26,350.00	\$ 14,658.45	\$ 11,691.55	55.63%	\$ 14,658.45
431.7 Snow Removal	\$ 99,560.00	\$ 74,846.76	\$ 24,713.24	75.18%	\$ 20,000.00
431.8 Sidewalks & Crosswalks	\$ 200,000.00	\$ 878.00	\$ 199,122.00	0.44%	\$ 199,122.00
432.2 Street Cleaning	\$ -	\$ 3,537.50	\$ (3,537.50)	#DIV/0!	\$ -
432.3 Solid Waste Collection	\$ 12,337.00	\$ 5,767.99	\$ 6,569.01	46.75%	\$ 6,000.00
<b>Total Public Works</b>	<b>\$ 488,951.00</b>	<b>\$ 170,536.74</b>	<b>\$ 318,414.26</b>	<b>34.88%</b>	<b>\$ 313,305.45</b>
<b>440 Health &amp; Welfare</b>					
441 Code Enforcement	\$ 5,713.00	\$ 1,999.57	\$ 3,713.43	35.00%	\$ 3,713.43
441.2 Animal Control	\$ 883.00	\$ 492.16	\$ 390.84	55.74%	\$ 350.00
441.3 West Nile	\$ 4,509.00	\$ 1,146.83	\$ 3,362.17	25.43%	\$ 3,364.00
444.0 Humane Society	\$ 650.00	\$ 521.04	\$ 128.96	80.16%	\$ 300.00
446.0 Ambulance Services	\$ 10,000.00	\$ 10,000.00	\$ -	100.00%	\$ -
<b>Total Health &amp; Welfare</b>	<b>\$ 21,755.00</b>	<b>\$ 14,159.60</b>	<b>\$ 7,595.40</b>	<b>65.09%</b>	<b>\$ 7,727.43</b>
<b>450 Culture &amp; Recreation</b>					
452 Parks	\$ 261,573.00	\$ 219,268.96	\$ 42,304.04	83.83%	\$ 42,000.00

<b>Total Culture &amp; Recreation</b>	<b>\$ 261,573.00</b>	<b>\$ 219,268.96</b>	<b>\$ 42,304.04</b>	<b>83.83%</b>	<b>\$ 42,000.00</b>
<b>465 Economic Develop't &amp; Asst.</b>					
465.3 Promoting the City	\$ 6,672.00	\$ 4,034.37	\$ 2,637.63	60.47%	\$ 2,000.00
<b>Total Economic Develop't &amp; Asst.</b>	<b>\$ 6,672.00</b>	<b>\$ 4,034.37</b>	<b>\$ 2,637.63</b>	<b>60.47%</b>	<b>\$ 2,000.00</b>
<b>470 Debt Service</b>					
470 Debt Service	\$ 39,957.00	\$ 39,956.00	\$ 1.00	100.00%	\$ -
<b>Total Debt Service</b>	<b>\$ 39,957.00</b>	<b>\$ 39,956.00</b>	<b>\$ 1.00</b>	<b>100.00%</b>	<b>\$ -</b>
<b>Total General Fund</b>	<b>\$ 1,118,175.00</b>	<b>\$ 650,851.14</b>	<b>\$ 467,323.86</b>	<b>58.21%</b>	<b>\$ 452,209.62</b>

101 General Fund	2023 Budget & Supplements	2023 YTD	Rem. Balance	% Budget	2023 Est. MoF. Rem. Yr
31110 Gen Prop Taxes Current Yr	\$ 284,790.00	\$ 157,278.34	\$ 127,511.66	55%	\$ 121,815.86
31130 Gen Prop Taxes Pr Yr	\$ 2,000.00	\$ 1,890.62	\$ 109.38	95%	\$ 109.38
31300 Gen Sales and Use Taxes	\$ 200,000.00	\$ 229,224.07	\$ (29,224.07)	115%	\$ 57,000.00
31500 Amusement Taxes	\$ -	\$ -	\$ -	#DIV/0!	\$ -
31900 Penalties & Interest Delinq.	\$ 200.00	\$ 541.50	\$ (341.50)	271%	\$ -
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	\$ 40,000.00	\$ 44,564.73	\$ (4,564.73)	111%	\$ 6,000.00
32005 Garbage Licenses	\$ 600.00	\$ 600.00	\$ -	100%	\$ -
32006 Pet License	\$ -	\$ 8.00	\$ (8.00)	#DIV/0!	\$ -
32008 Contractors Licenses	\$ 500.00	\$ 1,000.00	\$ (500.00)	200%	\$ 200.00
33403 State Grant - Public Health	\$ -	\$ -	\$ -	#DIV/0!	\$ 1,800.00
33499 State Grants - Otjer	\$ -	\$ 366.32	\$ (366.32)	#DIV/0!	\$ -
33510 Bank Franchise Tax	\$ 9,000.00	\$ 12,042.50	\$ (3,042.50)	134%	\$ 1,400.00
33530 Liquor Tax Reversion	\$ 8,000.00	\$ 6,774.66	\$ 1,225.34	85%	\$ 1,600.00
33540 Motor Vehicle Tax 5%	\$ 8,000.00	\$ 7,360.87	\$ 639.13	92%	\$ 1,500.00
33550 Prorate License Fees	\$ 750.00	\$ 1,053.06	\$ (303.06)	140%	\$ 200.00
33580 Local Gov Hwy & Bridge Fund	\$ 9,650.00	\$ 8,046.78	\$ 1,603.22	83%	\$ 2,000.00
33830 County Wheel Tax	\$ 1,450.00	\$ 1,344.92	\$ 105.08	93%	\$ 110.00
33900 Oth. Intergovernmental Rev	\$ -	\$ 93,600.00	\$ (93,600.00)	#DIV/0!	\$ -
34103 Hearing Fees	\$ -	\$ 400.00	\$ (400.00)	#DIV/0!	\$ 100.00
34110 Zoning and Subdivision Fees	\$ -	\$ 508.00	\$ (508.00)	#DIV/0!	\$ -
35000 Fines and Forfeits	\$ -	\$ 50.00	\$ (50.00)	#DIV/0!	\$ -
35100 Court Fines and Forfeits	\$ -	\$ 97.50	\$ (97.50)	#DIV/0!	\$ -
36100 Investment Earnings	\$ 50.00	\$ 13,204.28	\$ (13,154.28)	26409%	\$ 2,000.00
36201 Rentals	\$ 5,000.00	\$ 11,080.00	\$ (6,080.00)	222%	\$ -
36900 Other Misc. Revenue	\$ 1,500.00	\$ 2,703.97	\$ (1,203.97)	180%	\$ -
36901 Cable Television Franchise Fee	\$ 5,500.00	\$ 3,627.94	\$ 1,872.06	66%	\$ 1,500.00
36904 Dividend income	\$ 1,500.00	\$ 1,422.30	\$ 77.70	95%	\$ -
39130 Sales of Municipal Property	\$ -	\$ 1,060.13	\$ (1,060.13)	#DIV/0!	\$ -
39140 Comp. for Loss or Dam. to Asset	\$ -	\$ 1,039.03	\$ (1,039.03)	#DIV/0!	\$ -
	<b>\$ 583,690.00</b>	<b>\$ 601,189.52</b>	<b>\$ (17,499.52)</b>	<b>103%</b>	<b>\$ 202,235.24</b>

FY2023 Remainder Revenue	\$ 202,235.24
Unreserved Fund Balance	\$ 41,979.38
Assigned Fund Balance	\$ 23,525.00
Committed Fund Balance	\$ 181,000.00

**Total means of finance** **\$ 448,739.62**

**211 Liquor, Liquor, Lodging**

2023 Budget & Supplements	2023 YTD Actuals	Remaining Balance	% Budget spent	FY2023 Est. Rem. Exp.
\$ 25,000.00	\$ 13,436.12	\$ 11,563.88	53.74%	\$ 20,000.00
<b>\$ 25,000.00</b>	<b>\$ 13,436.12</b>	<b>\$ 11,563.88</b>	<b>53.74%</b>	<b>\$ 20,000.00</b>

	2023 Budget & Supplements	2023 YTD	Remaining Balance	% Budget	2023 Est. MoF. Rem. Yr
31300 Gen Sales and Use Taxes	\$ 10,000.00	\$ 8,405.69	\$ 1,594.31	84.06%	\$ 4,800.00
	<b>\$ 10,000.00</b>	<b>\$ 8,405.69</b>	<b>\$ 1,594.31</b>	<b>84.06%</b>	<b>\$ 4,800.00</b>

FY2022 Remainder Revenue \$ 4,800.00  
 Restricted Fund Balance \$ 15,200.00

**Total means of finance to be used \$ 20,000.00**

**220 Special Maintenance Fund**

2023 Budget & Supplements	2023 YTD Actuals	Remaining Balance	% Budget spent	FY2023 Est. Rem. Exp.
\$ 93,000.00	\$ 1,432.21	\$ 89,158.59	1.54%	\$ 89,158.59
<b>\$ 93,000.00</b>	<b>\$ 1,432.21</b>	<b>\$ 91,567.79</b>	<b>1.54%</b>	<b>\$ 89,158.59</b>

	2023 Budget & Supplements	2023 YTD	Remaining Balance	% Budget	2023 Est. MoF. Rem. Yr
36401 Special Maintenance Fee	\$ 93,000.00	\$ 56,366.00	\$ 36,634.00	60.61%	\$ 36,634.00
	<b>\$ 93,000.00</b>	<b>\$ 56,366.00</b>	<b>\$ 36,634.00</b>	<b>60.61%</b>	<b>\$ 36,634.00</b>

FY2022 Remainder Revenue \$ 36,634.00  
 Restricted Fund Balance \$ 52,524.59

**Total means of finance to be used \$ 89,158.59**

**617 Gas Fund**

2023 Budget & Supplements	2023 YTD Actuals	Remaining Balance	% Budget spent	FY2023 Est. Rem. Exp.
\$ 1,082,903.00	\$ 689,405.34	\$ 393,497.66	63.66%	\$ 393,497.66
<b>\$ 1,082,903.00</b>	<b>\$ 689,405.34</b>	<b>\$ 393,497.66</b>	<b>63.66%</b>	<b>\$ 393,497.66</b>

	2023 Budget & Supplements	2023 YTD	Remaining Balance	% Budget	2023 Est. MoF. Rem. Yr
36025 Capacity	\$ -	\$ -	\$ -	#DIV/0!	\$ -
36900 Oth. Misc. Revenue	\$ -	\$ -	\$ -	#DIV/0!	\$ -
36903 Recovery Pr Yr Expenditures	\$ -	\$ -	\$ -	#DIV/0!	\$ -
36904 Dividend income	\$ -	\$ 48.39	\$ (48.39)	#DIV/0!	\$ -
38200 Gas Metered Revenue	\$ 784,000.00	\$ 637,978.96	\$ 146,021.04	81.37%	\$ 102,000.00
38210 Gas Customer Charge	\$ 141,000.00	\$ 86,333.10	\$ 54,666.90	61.23%	\$ 55,000.00
38220 Gas Penalty	\$ 1,000.00	\$ 3,994.50	\$ (2,994.50)	399.45%	\$ 1,000.00
37905 Returned checks/NSF	\$ -	\$ 270.00	\$ (270.00)	#DIV/0!	
37906 Reconnect fee	\$ -	\$ 850.00	\$ (850.00)	#DIV/0!	
37908 Interest income	\$ -	\$ 1,786.16	\$ (1,786.16)	#DIV/0!	
37909 CIAC	\$ -	\$ 4,500.00	\$ (4,500.00)	#DIV/0!	
37910 Other Income	\$ 14,000.00	\$ 34,205.33	\$ (20,205.33)	244.32%	\$ 1,000.00
39140 Comp. for Loss or Dam. to Asset	\$ -	\$ -	\$ -	#DIV/0!	\$ -
	<b>\$ 940,000.00</b>	<b>\$ 769,966.44</b>	<b>\$ 170,033.56</b>	<b>81.91%</b>	<b>\$ 159,000.00</b>

FY2022 Remainder Revenue \$ 159,000.00  
Unrestricted Net Position \$ 234,497.66

**Total means of finance to be used \$ 393,497.66**

**602 Water Fund**

2023 Budget & Supplements	2023 YTD Actuals	Remaining Balance	% Budget spent	FY2023 Est. Rem. Exp.
\$ 341,161.00	\$ 201,001.37	\$ 140,159.63	58.92%	\$ 140,159.63
<b>\$ 341,161.00</b>	<b>\$ 201,001.37</b>	<b>\$ 140,159.63</b>	<b>58.92%</b>	<b>\$ 140,159.63</b>

	2023 Budget & Supplements	2023 YTD	Remaining Balance	% Budget	2023 Est. MoF. Rem. Yr
33900 Oth. Intergovernmental Revenue	\$ -	\$ 10,000.00	\$ (10,000.00)	#DIV/0!	\$ -
36100 Investment Earnings	\$ -	\$ 2,371.99	\$ (2,371.99)	#DIV/0!	\$ -
36201 Rentals	\$ 2,280.00	\$ 1,520.88	\$ 759.12	67%	\$ 760.00
36903 Recovery Pr Yr Expenditures	\$ -	\$ -	\$ -	#DIV/0!	\$ -
36904 Dividend income	\$ -	\$ 515.39	\$ (515.39)	#DIV/0!	\$ -
37200 Monthly Base Charge	\$ 190,000.00	\$ 126,518.72	\$ 63,481.28	67%	\$ 70,000.00
37902 Bulk Sales	\$ -	\$ 100.96	\$ (100.96)	#DIV/0!	\$ -
38100 Water Metered Revenue	\$ 145,000.00	\$ 104,703.50	\$ 40,296.50	72%	\$ 56,000.00
38104 Tap Fee	\$ -	\$ 7,500.00	\$ (7,500.00)	#DIV/0!	\$ -
38105 Hydrant HookUp	\$ -	\$ 100.00	\$ (100.00)	#DIV/0!	\$ -
38120 Water Penalty Revenue	\$ -	\$ 1,422.75	\$ (1,422.75)	#DIV/0!	\$ 200.00
38310 Reconnect fee	\$ -	\$ 600.00	\$ (600.00)	#DIV/0!	\$ -
	<b>\$ 337,280.00</b>	<b>\$ 255,354.19</b>	<b>\$ 91,925.81</b>	<b>76%</b>	<b>\$ 126,960.00</b>

FY2022 Remainder Revenue \$ 126,960.00  
 Unrestricted Net Position \$ 13,199.63

**Total means of finance to be used \$ 140,159.63**

**604 Sewer Fund**

2023 Budget & Supplements	2023 YTD Actuals	Remaining Balance	% Budget spent	FY2023 Est. Rem. Exp.
\$ 404,073.00	\$ 156,913.04	\$ 247,159.96	38.83%	\$ 247,159.96
<b>\$ 404,073.00</b>	<b>\$ 156,913.04</b>	<b>\$ 247,159.96</b>	<b>38.83%</b>	<b>\$ 247,159.96</b>

	2023 Budget & Supplements	2023 YTD	Remaining Balance	% Budget	2023 Est. MoF. Rem. Yr
33199 ARPA - CFDA 21027	\$ -	\$ 450,696.74	\$ (450,696.74)	#DIV/0!	\$ -
33404 SD DANR Grants	\$ -	\$ 4,404.09	\$ (4,404.09)	#DIV/0!	\$ -
36100 Investment Earnings	\$ -	\$ 2,371.98	\$ (2,371.98)	#DIV/0!	\$ -
36900 Oth. Misc. Revenue	\$ -	\$ 14,446.93	\$ (14,446.93)	#DIV/0!	\$ -
36903 Recovery Pr Yr Expenditures	\$ -	\$ -	\$ -	#DIV/0!	\$ -
36904 Dividend income	\$ -	\$ 978.04	\$ (978.04)	#DIV/0!	\$ -
37100 CW-04 Sur. as Sec. of Debt	\$ 56,304.00	\$ 33,780.47	\$ 22,523.53	60%	\$ 22,328.40
37101 CW-05 Sur. as Sec. of Debt	\$ 24,480.00	\$ 14,687.16	\$ 9,792.84	60%	\$ 10,300.00
37200 Monthly Base Charge	\$ 230,000.00	\$ 157,031.11	\$ 72,968.89	68%	\$ 90,961.07
38300 Sewer Metered Revenue	\$ 53,000.00	\$ 47,965.00	\$ 5,035.00	91%	\$ 21,335.00
38304 Tap Fee	\$ -	\$ 7,500.00	\$ (7,500.00)	#DIV/0!	\$ -
38320 Sewer Penalty Revenue	\$ 1,000.00	\$ 1,417.75	\$ (417.75)	142%	\$ 200.00
	<b>\$ 364,784.00</b>	<b>\$ 735,279.27</b>	<b>\$ (370,495.27)</b>	<b>201.57%</b>	<b>\$ 145,124.47</b>

FY2022 Remainder Revenue \$ 145,124.47  
Unrestricted Net Position \$ 102,035.49

**Total means of finance to be used \$ 247,159.96**