

## **VILLAGE FUNDS (Active):**

01 – General Fund  
20 – Street & Bridge Fund  
39 – TIF Fund  
50 – Motor Fuel Fund  
80 – Debt Service Fund  
90 – Capital Project Fund

## **VILLAGE DEPARTMENTS:**

### ***General Fund:***

10 – Administration  
11 – FICA  
12 – Village Clerk  
13 – Code Enforcement  
14 – Finance & Accounting  
15 – Liability Insurance  
16 – Zoning Administration  
17 – Human Resources  
18 – Village Board of Trustees  
19 – Planning & Community Development  
30 – Public Works  
40 – Police Department  
41 – Police & Fire Commission  
50 – Parks

### ***Capital Projects Fund:***

10 – General Capital Projects  
20 – Residential Road Program  
50 – Main Street Redevelopment Project  
51 – Bridge Street Multiuse Parking Lot  
52 – Hodges Run Incubator Project  
62 – Porter Park – Phase 2

## **OBJECTS:**

Contracted Services  
Operating Supplies & Purchased Services  
Information Technology  
Capital Outlays

Salaries & Wages  
Employee Benefits  
Employee Expenses

Debt Service  
Interfund Transfers

## **FUNCTIONS:**

General Government  
Public Safety  
Highways and Streets  
Parks and Recreation





# Fund Balance Policy - General Fund

## Fund Balance

### Fund Balance Reserve Policy

The Village of Roscoe has established its reserve policy for the general fund balance at 33% (approximately 4 months) of non-capital general fund operating expenses.

For FY2025, the allowable fund balance draw down has been calculated as follows:

	Non-Capital Objects	Budgeted Expenditure (FY2025) ↓
1	Salaries and Wages	\$ 3,050,787.10
2	Professional and Technical Consulting	\$ 1,275,246.48
3	Operating Supplies and Purchased Services	\$ 1,653,011.64
4	Information Technology	\$ 210,454.00
5	Employee Expenses	\$ 134,697.08
6	Employee Benefits	\$ 1,275,246.48
7	Contracted Services	\$ 668,032.00
8	Debt Service	\$ 382,778.76
9	<b>Total Expenditures (Non-Capital)</b>	<b>\$8,650,253.54</b>

	A	B
1	<b>Calculation of Total Allowable Expenditures</b>	<b>\$</b>
2	Total Non-Capital General Fund Expenses	\$8,650,253.00
3	FY2024 Ending Fund Balance - General Fund	\$5,484,353.00
4	General Fund Required Balance (33% of Operating Expenditures)	\$2,854,583.00
5	<b>Funds in Excess of Policy - General Fund (spendable fund balance)</b>	<b>\$2,629,767.00</b>

	A	B
1	Estimated Revenues (FY25)	\$8,650,253.00
2	Capital Fund Balance	\$1,492,144.00
3	Spendable General Fund Balance	\$2,629,769.29
4	<b>Total Allowable Expenditures (FY2025)</b>	<b>\$12,499,432.00</b>
5		
6	<b>Operating Expenditures</b>	<b>\$8,755,086.00</b>
7	<b>Maximum Capital Expenditures</b>	<b>\$3,744,346.79</b>

