

Village of Roscoe
2024 Budget vs Actual
Eight Months Ended August 30, 2024

Percent of year completed

67%

Account		2024			
Number	Title	Appropriation	Through August 31,	Over/Under	Percentage Used
<u>General Fund - Revenue</u>					
01-010-3110	Property Taxes	654,632	400,105	(254,527)	61%
01-010-3113	Video Game Revenue	515,000	354,473	160,527	69%
01-010-3114	Cannabis Use Tax	18,000	12,935	5,065	72%
01-010-3210	Retailer's Occupation Tax	2,055,000	1,418,794	636,206	69%
01-010-3211	Local Use Tax	467,000	281,876	185,124	60%
01-010-3220	State Income Tax	1,845,000	1,344,338	500,662	73%
01-010-3230	Corporate Replacement Tax	230,000	152,870	77,130	66%
01-010-3250	Donations	35,000	-	35,000	0%
01-010-3310	Liquor Licenses	141,200	-	141,200	0%
01-010-3311	Employee Registration Liquor	7,000	625	6,375	9%
01-010-3320	Other Licenses	-	4,556	(4,556)	0%
01-010-3350	Permits and Fees	20,000	6,744	13,256	34%
01-010-3351	Zoning Permits	7,500	6,900	600	92%
01-010-3353	Vending/Amusement License	4,100	325	3,775	8%
01-010-3354	Oversize/Overweight Permit	5,000	1,205	3,795	24%
01-010-3355	Plat	-	500	(500)	0%
01-010-3357	Design Review Fees	1,000	2,250	(1,250)	225%
01-010-3358	Sign Permits	500	175	325	35%
01-010-3359	Inspection fees	-	951	(951)	0%
01-010-3360	Variance	-	200	(200)	0%
01-010-3430	Cable Franchise Fees	45,000	24,807	20,193	55%
01-010-3440	Gas Franchise Fees-Rock Energy	95,000	79,893	15,107	84%
01-010-3441	Gas Franchise Fees-Nicor	30,000	-	30,000	0%
01-013-3450	Notice of Violations	1,500	2,055	(555)	137%
01-010-3710	Interest Income	200,000	293,342	(93,342)	147%
01-010-3880	Credit Card Convenience Fees	1,000	671	329	67%
01-010-3890	Sale of Equipment (Vehicle)	28,000	-	28,000	0%
01-010-3890	Miscellaneous Income	17,000	3,736	13,264	22%
01-010-3891	Denali Plat One Impr Fund	15,000	10,500	4,500	70%
01-010-3892	Glenwood Estates Recapture	43,190	12,957	30,233	30%
		6,481,622	4,417,782	1,554,786	68%
<u>FICA Department - Revenue</u>					
01-011-3110	Property Taxes	10,000	6,347	3,653	63%
		10,000	6,347	3,653	1
<u>Liability Insurance - Revenue</u>					
01-015-3110	Property Taxes	80,000	49,234	30,766	62%
<u>Public Works Department - Revenue</u>					
01-030-3570	Shared Sidewalk Reimbursement	2,500	-	2,500	0%
01-030-3890	Miscellaneous Income	2,500	6,951	(4,451)	278%
01-030-3980	Sale of Equipment	12,500	-	12,500	0%
		17,500	6,951	10,549	40%

Number	Title	Appropriation	Through August 31,	Over/Under	Percentage Used
<u>Public Safety - Revenue</u>					
01-040-3111	Property Tax - Police Pension	466,580	273,080	193,500	59%
01-040-3112	Property Tax - Police Protect	467,417	272,779	194,638	58%
01-040-3250	Grants	20,000	-	20,000	0%
01-040-3410	Traffic Fines	80,000	27,572	52,428	34%
01-040-3411	DUI Fines	5,000	3,023	1,977	60%
01-040-3412	Drug Fines	100	935	(835)	935%
01-040-3413	Parking Citation	2,000	-	2,000	0%
01-040-3414	Police Agency Vehicle Fund	410	-	410	0%
01-040-3450	Notice of Violation Fines	5,000	600	4,400	12%
01-040-3530	Other reimbursements	-	50,508	(50,508)	#DIV/0!
01-040-3550	Administrative Tow Fees	40,000	28,000	12,000	70%
01-040-3890	Miscellaneous Income	10,000	2,890	7,110	29%
01-040-3891	Park Land Dedication Income	-	25,896	(25,896)	#DIV/0!
		1,096,507	685,284	437,119	62%

Parks Department - Revenue

01-050-3810	Rent	30,000	7,600	22,400	25%
01-050-3811	Baseball Agreement	1,500	1,500	-	100%
01-050-3811	Softball Agreement	3,500		3,500	0%
01-050-3811	Stateline Softball Donation	6,000		6,000	0%
01-050-3890	Miscellaneous Income	-	59	(59)	#DIV/0!
		41,000	9,159	31,841	22%

Village Hall - Expenditures

Salaries and Benefits

01-010-4100	Salaried Personnel	135,000	100,516	34,484	74%
01-010-4110	Wages - Full time	47,000	39,856	7,144	85%
01-010-4130	Overtime	-	255	(255)	0%
01-010-4210	Part Time Wages	20,000	-	20,000	0%
01-010-4310	Health Insurance	24,930	5,737	19,193	23%
01-010-4320	Life Insurance	200	56	144	28%
01-010-4330	Disability Insurance	1200	807.36	393	67%
01-010-4340	Unemployment expense	3,000	-	3,000	0%
01-010-4510	Employer FICA	13,766	12,701	1,065	92%
01-010-4540	IMRF	2,015	2,326	(311)	115%

Supplies and Purchased Services/Contractual

01-010-5121	Maint&Repairs	50,000	26,484	23,516	53%
01-010-5210	Accounting/Auditing	24,000	19,187	4,813	80%
01-010-5220	Engineering	84,735	68,264	16,471	81%
01-010-5231	Legal - Retainer	50,000	1,811	48,189	4%
01-010-5232	Legal - Contractual	70,000	-	70,000	0%
01-010-5240	Consulting - Main Street	75,500	64,411	11,089	85%
01-010-5240	Consulting (Capital Improvement Plan)	35,000	-	35,000	0%
01-010-5260	SMTD	25,000	25,000	-	100%
01-010-5320	Telephone	10,000	6,099	3,901	61%
01-010-5330	Printing & Publishing	2,500	262	2,238	10%
01-010-5510	Membership/Dues	5,000	1,069	3,931	21%
01-010-5530	Training	5,000		5,000	0%
01-010-5842	Sales Tax Rebate/FRGWC-Speedway	60,000	11,030	48,970	18%
01-010-5860	Rentals/Leases	-		-	0%
01-010-5881	WINGIS	-	1,901	(1,901)	0%
01-010-5901	Liquor commission expense	-	640	(640)	0%
01-010-5950	Information Technology-Contractual	35,000	54,042	(19,042)	154%
01-010-5951	Information Technology-Hardware	10,000	11,287	(1,287)	113%
01-010-5952	Information Technology-Software	18,000	43,219	(25,219)	240%
01-010-5990	Miscellaneous Expenses	5,000	34,870	(29,870)	697%
01-010-6010	Utilities	5,000	4,056	944	81%
01-010-6020	Office Supplies	10,000	6,748	3,252	67%

Number	Title	Appropriation	Through August		Percentage Used
			31,	Over/Under	
01-010-6052	Office Furnishings	8,000	6,761	1,239	85%
01-010-6059	Bank Fees	1,000	1,054	(54)	105%
01-010-6070	Enterprise Lease	-	4,295	(4,295)	#DIV/0!
01-010-6090	Banners & Displays	2,500	2,125	375	85%
01-010-6091	Special Events	30,000	231	29,769	1%
01-010-9000	Contingency	63,680	20,477	43,203	32%
<u>Capital Outlays</u>					
01-010-7110	Land Purchase	150,000	106,876	43,124	71%
01-010-7111	Land Improvement - Village Hall	25,000	-	25,000	0%
01-010-7112	Land Improvement - Economic Development	50,000	-	50,000	0%
01-010-7115	Land Improvement	35,000	-	35,000	0%
01-010-7410	Equipment	42,500	-	42,500	0%
<u>Transfers</u>					
01-010-9990	Interfund Transfers - Debt Service	272,100	181,400	90,700	67%
01-010-9991	Interfund Transfers- Capital	1,294,663	1,006,831	287,832	78%
		2,801,289	1,872,683	928,606	67%

Village Clerk Department - Expenditures

Salaries and Benefits

01-012-4114	Salary	18,000	14,580	3,420	81%
01-012-4210	Wages - part Time	-	-	-	0%
01-012-4510	Employer FICA	1,377	1,131	246	82%

Supplies and Purchased Services/Contractual

01-012-5510	Dues	200	-	200	0%
01-012-5530	Training	2,500	-	2,500	0%
01-012-5550	Codification	2,000	1,195	805	60%
01-012-5950	Information Technology	-	-	-	0%
01-012-6020	Office Supplies	250	-	250	0%
		24,327	16,906	7,421	69%

Code Enforcement Department - Expenditures

Salaries and Benefits

01-013-4214	Wages	73,000	36,762	36,238	50%
01-013-4310	Health insurance	16,389	6,565	9,824	40%
01-013-4510	Life/AD/D	500	162	338	32%
01-013-4510	Employer FICA	5,407	2,287	3,120	42%
01-013-4541	Retirement plan IMRF	815	535	280	66%
01-013-6020	Office Supplies	1,500	335	1,165	22%
01-013-7410	Equipment - Vehicle	6,636	-	6,636	0%

Supplies and Purchased Services/Contractual

01-013-5231	Legal - Retainer	5,500	2,000	3,500	36%
01-013-5232	Administrative Hearing Officer	6,000	-	6,000	0%
01-013-5989	Grass mowing code enforcement	1,500	-	1,500	0%
01-013-6070	Enterprise leases	-	4,544	(4,544)	0%
		117,247	53,190	64,057	45%

Treasurer - Expenditures

Supplies and Purchased Services/Contractual

01-014-5233	Treasurer Services	63,000	42,210	20,790	67%
01-014-5233	Treasurer Services - pension	6,300	4,221	2,079	67%
		69,300	46,431	22,869	67%

Liability Insurance - Expenditures

01-015-5810	Liability Insurance	222,603	46,662	175,941	21%
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Planning Department - Expenditures

Supplies and Purchased Services/Contractual

01-016-5241	Consulting - Zoning Administration	70,000	19,958	50,042	29%
01-016-5241	Consulting - Economic Development	70,000	-	70,000	0%

Number	Title	Appropriation	Through August		Percentage Used
			31,	Over/Under	
01-016-5881	R1 Regional Planning (Wingis)	4,500	4,753	(253)	106%
01-016-5882	Northern Illinois Council of Govmt	2,500	5,000	(2,500)	200%
01-016-4223	ZBA Expense	3,000	-	3,000	0%
01-016-5900	Zoning Commit Expenses		1,140	(1,140)	0%
<u>Capital Outlay</u>					
01-016-5240	Consulting	-	-	-	0%
		150,000	30,851	119,149	21%

Human Resource Department - Expenditures

Salaries and Benefits

01-017-4110	Wages - Full time	76,176	54,920	21,256	72%
01-017-4130	Wages-Overtime		-	-	0%
01-017-4310	Health Insurance	15,274	13,210	2,064	86%
01-017-4320	Life Insurance	67	28	39	42%
01-017-4330	Disablity Insurance	500	345	155	69%
01-017-4510	Employer FICA	5,415	4,062	1,353	75%
01-017-4540	IMRF	750	947	(197)	126%

Supplies and Purchased Services/Contractual

01-017-5510	Dues/ Memberships	200	264	(64)	132%
01-017-5530	Training	2,500		2,500	0%
		100,882	73,776	27,106	73%

Village Board - Expenditures

Salaries and Benefits

01-018-4212	Salaries - Trustees	24,000	14,000	10,000	58%
01-018-4213	Salaries - President	38,000	26,308	11,692	69%
01-018-4234	Liquor Commission Expense	2,000		2,000	0%
01-018-4510	Employer FICA	4,000	3,084	916	77%

Supplies and Purchased Services/Contractual

01-018-5870	Municipal Officials Expense	5,000	229	4,771	5%
		73,000	43,621	29,379	60%

Public Works Department - Expenditures

Salaries and Benefits

01-030-4100	Salaried Personnel	77,396	52,658	24,738	68%
01-030-4110	Wages - Full time	320,667	227,870	92,797	71%
01-030-4130	Overtime	14,000	5,755	8,245	41%
01-030-4210	Wages - part Time	-	11,868	(11,868)	0%
01-030-4216	Wages - Part time snow plow	35,000	6,533	28,467	19%
01-030-4310	Health Insurance	78,282	33,528	44,754	43%
01-030-4320	Life Insurance	500	186	314	37%
01-030-4330	Disablity Insurance	2,500	1,755	745	70%
01-030-4510	Employer FICA	27,030	23,308	3,722	86%
01-030-4540	IMRF	4,610	5,799	(1,189)	126%
01-030-4370	Other Medical/ Drug Testing	2,000	913	1,087	46%
01-030-4610	Uniforms	8,500	4,243	4,257	50%
01-030-4611	Personal Protective Equipment	3,500	51	3,449	1%

Supplies and Purchased Services/Contractual

01-030-5120	Maint/Repairs - Equip (Vendor)	21,700	4,934	16,766	23%
01-030-5121	Maint/Repairs - Bldg & Grounds	22,000	6,241	15,759	28%
01-030-5122	Equipment - Repairs		12	(12)	0%
01-030-5140	Maint & Repairs - Hwy & Street	70,000	15	69,985	0%
01-030-5150	50-50 Sidewalk Repairs	2,500	-	2,500	0%
01-030-5160	Tree Maintenance/Removal	40,000	12,690	27,310	32%
01-030-5165	Mosquito Control	24,675	23,736	939	96%
01-030-5320	Telephone	7,200	3,100	4,100	43%
01-030-5410	Utilities	10,000	5,875	4,125	59%
01-030-5411	Street Lights	63,000	26,983	36,017	43%
01-030-5530	Training	5,000	155	4,845	3%
01-030-5860	Rentals/Leases	14,400	4,599	9,801	32%
01-030-5950	Information Technology-Contractual	700	-	700	0%
01-030-5951	Information Technology-hardware	5,000	5,440	(440)	109%

Number	Title	Appropriation	Through August		Percentage Used
			31,	Over/Under	
01-030-5990	Miscellaneous Expense	4,400	1,108	3,292	25%
01-030-6020	Office Supplies	3,200	416	2,784	13%
01-030-6030	Gas & Oil	36,225	14,555	21,670	40%
01-030-6040	Operating Supplies	13,300	4,739	8,561	36%
01-030-6050	Repair Parts (In-House)	10,000	6,619	3,381	66%
01-030-6060	Repair Materials - Roads (IH)	35,000	7,689	27,311	22%
01-030-6200	Street Signs	12,000	735	11,265	6%
01-030-6200	Subdivision Signs	30,000	-	30,000	0%
01-030-6210	Land Impr - non capital	25,000	-	25,000	0%
01-030-6070	Lease Payments Enterprise	276,454	92,100	184,354	33%
01-030-6051	Equipment - non capital	8,850		8,850	0%

Capital Outlays

01-030-7110	Land Improvements	24,000		24,000	0%
01-030-7130	Building Improvements	200,000	6,263	193,737	3%
01-030-7410	Equipment	20,000	42,568	(22,568)	213%
01-030-7411	Equipment - Trucks	-	-	-	0%
		1,558,589	645,039	913,550	41%

Garbage Collection - Expenditures

Transfers

01-035-5420	Garbage Collection				
01-035-9990	Transfer to capital project	490,000	326,667	163,333	67%
		490,000	326,667	163,333	67%

Parks Department - Expenditures

Salaries and Benefits

01-050-4110	Wages - Full time	101,930	37,141	64,789	36%
01-050-4130	Overtime	4,500	6,254	(1,754)	139%
01-050-4210	Wages - part Time	35,000	13,194	21,806	38%
01-050-4310	Health Insurance	32,778	21,961	10,817	67%
01-050-4320	Life Insurance	70	28	42	40%
01-050-4330	Disability Insurance	500	570	(70)	114%
01-050-4370	Drug screening	400	-	400	0%
01-050-4510	Employer FICA	7,374	4,329	3,045	59%
01-050-4540	IMRF	1,211	794	417	66%
01-050-4610	Uniforms	1,500	330	1,170	22%
01-050-4611	Personal Protective Equipment	650	217	433	33%

Supplies and Purchased Services/Contractual

01-050-5120	Maint/Repairs - Equip (Vendor)	7,500	668	6,832	9%
01-050-5121	Maint/Repairs - Bldg/Grounds	43,000	15,376	27,624	36%
01-050-5140	Maint/Repairs - Parks (Vendor)	5,000	-	5,000	0%
01-050-5160	Tree Maintenance/Removal	20,000	-	20,000	0%
01-050-5410	Utilities	7,550	3,091	4,459	41%
01-050-5530	Training	1,000	25	975	3%
01-050-5860	Rentals/Leases	7,500	2,160	5,340	29%
01-050-5990	Other Miscellaneous Expense	2,000	342	1,658	17%
01-050-6030	Gas & Oil	8,000	3,591	4,409	45%
01-050-6050	Repairs/Parts (In-House)	6,000	6,392	(392)	107%
01-050-6051	Equipment (Non Capital)	1,500	533	967	36%
01-050-6200	Signs	2,500	268	2,232	11%

Capital Outlays

01-050-7110	Land Improvements	697,000	-	697,000	0%
01-050-7130	Building Improvements	80,000	45,817	34,183	57%
01-050-7410	Equipment	60,000	35,409	24,591	59%
		1,134,463	198,490	935,973	17%

Number	Title	Appropriation	Through August 31,	Over/Under	Percentage Used
<u>Public - Safety Expenditures</u>					
<u>Salaries and Benefits</u>					
01-040-4111	Salaries - Police Chief	123,396	82,264	41,132	67%
01-040-4112	Salaries - Patrolman	939,687	501,650	438,037	53%
01-040-4113	Salaries - Police Admin Asst	45,247	31,548	13,699	70%
01-040-4114	Salary - Non-Union Suprvsrs	497,962	376,811	121,151	76%
01-040-4115	Salary - Deputy Chief	110,590	-	110,590	0%
01-040-4130	Overtime	150,000	89,539	60,461	60%
01-040-4130	Overtime (Special Events)	20,000	-	20,000	0%
01-040-4210	Wages - Part Time	13,000	7,637	5,363	59%
01-040-4310	Health Insurance	375,178	230,665	144,513	61%
01-040-4320	Life Insurance	1,000	483	517	48%
01-040-4330	Disability Insurance	10,000	6,478	3,522	65%
01-040-4510	Employer FICA	140,885	83,545	57,340	59%
01-040-4540	IMRF	-	662	(662)	0%
01-040-4530	Police Pension Expense	463,429	255,563	207,866	55%
01-040-4612	Uniforms - Full time	16,800	15,276	1,524	91%
01-040-4613	Uniforms - New Hires	12,500	-	12,500	0%
01-040-4614	Uniforms - Part Time	300	233	67	78%
01-040-4620	Bullet-Proof Vests	8,000	-	8,000	0%
<u>Supplies and Purchased Services/Contractual</u>					
01-040-5121	Maint&Repairs - Bldg & Grounds	40,000	10,955	29,045	27%
01-040-5122	Equip - Repairs (Non-Vehicle)	20,000	2,210	17,790	11%
01-040-5123	Range Cleaning	2,200	1,850	350	84%
01-040-5124	Radar Calibration	500	410	90	82%
01-040-5230	Legal	30,000	12,700	17,300	42%
01-040-5320	Telephone/Mobile Hotspots	12,000	8,594	3,406	72%
01-040-5530	Training	67,500	19,407	48,093	29%
01-040-5890	Police commission Expense	25,000	13,416	11,584	54%
01-040-5910	Animal Control	22,500	-	22,500	0%
01-040-5950	Information Technology-Contractual	40,000	6,245	33,755	16%
01-040-5951	Information Technology-sup/hardware	25,000	4,360	20,640	17%
01-040-5952	Information Technology-software	12,000	2,217	9,783	18%
01-040-5953	PD Subscriptions	47,000	7,306	39,694	16%
01-040-5990	Other Miscellaneous Expenses	25,000	13,249	11,751	53%
01-040-5993	Tobacco sting expense	1,300	-	1,300	0%
01-040-5994	Chem/Tox testing AFTL	1,000	570	430	57%
01-040-6010	Utilities	5,000	-	5,000	0%
01-040-6020	Office Supplies	20,000	3,797	16,203	19%
01-040-6030	Gas & Oil	43,642	27,833	15,809	64%
01-040-6051	Misc Equipment - non capital	13,000	6,023	6,977	46%
01-040-6051	Vehicle Collision Repairs	10,000	-	10,000	0%
01-040-6070	Lease Payments - Enterprise	148,472	76,637	71,835	52%
01-040-9000	RMC/CAD Subsription/Maintenance	7,500	-	7,500	0%
01-040-9000	911/PSAP Contribution	53,000	10,778	42,222	20%
<u>Capital Outlays</u>					
01-040-7410	Equipment	317,149	267,006	50,143	84%
		3,916,737	2,177,917	1,738,820	56%
<u>Total</u>					
General Fund Revenue		7,726,629	5,174,757	2,068,715	67%
General Fund Expenditures		10,658,437	5,532,234	5,126,203	52%
Revenue over (under) expenditures		(2,931,808)	(357,477)	(3,057,488)	0

Number	Title	Appropriation	Through August 31,	Over/Under	Percentage Used
<u>Street and Bridge Fund</u>					
<u>Revenue</u>					
20-020-3110	Property Taxes	-	17,651	(17,651)	#DIV/0!
			17,651	(17,651)	#DIV/0!
<u>Expenditures</u>					
20-020-7110	Land Improvements			-	#DIV/0!
<u>Revenue over (under) expenditures</u>					
<u>Motor Fuel Fund</u>					
<u>Revenue</u>					
50-030-3240	Motor Fuel Tax Allocations	482,200	321,961	160,239	67%
50-030-3710	Interest	35,000	45,817	(10,817)	131%
50-030-3900	Transfer from GF				
		517,200	367,778	149,422	71%
<u>Expenditures</u>					
50-030-6040	Operating Supplies	204,462	69,630	134,832	34%
50-030-5220	Engineering	-	124,068	(124,068)	0%
		204,462	193,698	10,764	95%
<u>Revenue over (under) expenditures</u>					
		312,738	174,080	138,658	56%
<u>Debt Service Fund</u>					
<u>Revenue</u>					
80-010-3420	Excise Tax (Telecommunication)	111,000	76,396	34,604	69%
80-010-3900	Transfer from GF	272,100	181,400	90,700	67%
		383,100	257,796	125,304	67%
<u>Expenditures</u>					
80-010-8010	Principapl	345,000	-	345,000	0%
80-010-8020	Interest	38,000	12,348	25,652	32%
80-010-8030	Fiscal Charges	100	-	100	0%
		383,100	12,348	370,752	3%
<u>Revenue over (under) expenditures</u>					
		-	245,448	(245,448)	#DIV/0!
<u>Capital Project Fund</u>					
<u>Revenue</u>					
90-010-3900	Transfer of garbage revenue	490,000	326,667	163,333	67%
90-010-3901	Transfer from GF	1,294,663	863,109	431,554	67%
		1,784,663	1,189,775	594,888	67%
<u>Expenditures</u>					
90-010-5220	Engineering	85,200	38,327	46,873	45%
90-010-7150	Construction costs	1,699,463	502,188	1,197,275	30%
		1,784,663	540,515	1,244,148	30%
<u>Revenue over (under) expenditures</u>					
		-	649,260	(649,260)	#DIV/0!