



Meeting Minutes

Location:

Village Hall -
10631 Main Street
Roscoe, IL 61073

Committee of the Whole Meeting

Tuesday, November 04, 2025

CALL TO ORDER

ROLL CALL

PRESENT

Trustee William Babcock
Trustee John Broda
Trustee Dayne Mead
Trustee Michael Sima
Trustee Michael Wright
Village President Carol Gustafson

APPROVAL OF THE MINUTES

Approval of the Minutes for the meeting of the Committee of the Whole from **October 21, 2025**.

Trustee Wright asked for a motion for the approval of the minutes.

Motion was made by Trustee Sima, second by Trustee Broda. Voting yes: Trustees Babcock, Wright, Mead, Sima, Broda 5-0-0.

PUBLIC COMMENT (limited to 3 minutes per speaker)

OLD BUSINESS

1. Update on **Hometown Holiday 2025**

Trustee Wright give us an update on Hometown Holiday 2025. He stated that they are ahead of schedule. He stated that they have received \$2000. worth of sponsorships in so far. He stated there is a couple more things to arrange. The only thing that they are short off at this time is prizes for the tree decorations. He stated that there are more entries this year with the letters being sent out early there was a strong response from the community groups. He stated that he is working with Amass for the A-frames and they are almost good to go.

2. **Discussion and Consideration** of an Ordinance **Licensing Retailers of Tobacco Products, Alternative Nicotine Products, and Electronic Cigarettes** in the Village of Roscoe

Tom Green Village Attorney stated this has been to the committee of the whole a few times and all that needs to be done is to fill in a couple of these blank spots. He stated that the board

talked about levels of application fees and annual fees. He stated that we have the optional provisions, he believes the board decided to choose options F and use option two on G.

Chief Hawley stated that he had spoken with Lieutenant out of Chicago for the Illinois State Police cannabis section for the state. He stated that the Lieutenant brought to their attention that some of the ordinance also aims to regulate emerging THC derivatives by including language that covers the entire "delta family" (e.g., Delta-8, Delta-9, Delta-11), ensuring future enforcement flexibility. He stated that they have testing kits now to distinguish THC strength from hemp-derived products, though quantification would require private lab analysis.

The Board discussed on how much they would like charge and decided on a Tiered Licensing Structure: Trustees proposed a \$150 application fee for all retailers, with an annual fee of \$ 200 for business where tobacco sales are incidental (Class A) and \$500 for those where tobacco is the primary focus (Class B).

The board also discussed restricting botanical imagery in signage (e.g. cannabis leaves), implementing penalties for sales to minors, and possibly capping the number of Class B licenses to maintain control and consistency.

This will go into effect June 1, 2026.

Motion was made to make the changes and move to the board by Trustee Broda, second by Trustee Wright. Voting yes Trustees Wright, Sima, Broda, Babcock, Mead 5-0-0.

NEW BUSINESS

3. Discussion of the Village's Participation in the Illinois America250 Commemoration

Joe Kurlinkus stated that next year is the 250th anniversary of the United States. He asked the board what they would like to do as a village to participate in the celebration. suggestions were made to do a time capsule as a central concept, with porter park or the Village Hall for a likely location due to its long-term stability and public accessibility. He suggested involving the local schools and residents in contributing items to the capsule ensuring broad community participation. Joe suggested putting red, white, and blue lighting, hanging commemorative banners along Main Street. Joe stated that this will be around the 4th of July and there will be funding which will come from the Village's special events budget, with an emphasis on keeping costs reasonable. He asked the board to bring more ideas to the next meeting.

President Gustafson suggested to create a public "ideal box" to collect input from residents throughout the planning process.

Motion was made to move the resolution of support to the board to participate in Illinois America 250 Commemoration by Trustee Wright, second by Trustee Broda. Voting yes: Trustees Sima, Babcock, Wright, Mead, Broda 5-0-0.

4. Discussion of Candidate Selection 2025 IMRF Executive Trustee Election

Joe Kurlinkus stated Trustees are asked to select one of two candidates on the official ballot to represent employers in the IMRF system.

The official ballot will be submitted by the Village Clerk following board approval.

Motion was made by Trustee Broda to nominate Megan Gove, second by Trustee Sima. Voting yes: Trustees Wright, Sima, Babcock, Broda, Mead 5-0-0.

President Gustafson stated that this is for a 3-year term.

5. Discussion of an **Extension of the Swanson Park Use Agreement**

Tom Green Village Attorney states the agreement goes annually. going from January 1 to December 31.

He reviewed the annual of renewal of the Swanson Park use agreement, which allows a license holder to operate on village-owned property. the agreement, originally amended to formalize expectations, includes a \$7500. annual fee and requires the licensee to submit financial documentation each year. This includes a consolidated balance sheet, income and expense statements, and IRS form 990, all due before March 1. The Village will invoice, and payment will be due by March 31 each year.

While the agreement calls for a lump sum, He recalled that in the previous year, the Village allowed the licensee to pay in three installments due to the newness of the arrangement. However, this year, the expectation is a single payment unless a formal request is made.

Trustee Sima stated that operations begin on March 1, and payment is due on March 31 so, we are giving them the operations for a month in good faith.

Motion was made to move to the board by Trustee Broda, second by Trustee Sima. Voting yes: Trustees Mead, Babcock, Sima, Broda, Wright 5-0-0.

6. **FY2026 Budget Process** - Discussion of Projected Revenues & Tax Levy

Mark Olson Village Treasurer explains the estimated revenues were based on a combination of actual 2024 performance, year-to-date 2025 trends, and forecasts from the Illinois Municipal League (IML). Several key revenues sources were highlighted. The local use tax- a significant contributor in prior years was projected to decline sharply due to state level reallocations, with an estimated drop of nearly 89%. This reduction was attributed to changes in how the state distributes shared revenues, He noted that this would have a noticeable impact on the Village's general fund.

Mark Olson stated other revenue categories showed more stability. State income tax, cannabis tax, and motor fuel tax were projected using per capita formulas based on Roscoe's population of 10,983. Interest income remained strong due to elevated interest rates, and retail occupation tax was trending slightly downward but still expected to generate around 2.1 million. He stated that video gaming revenue and property taxes were holding steady, with property tax collections expected to reach 98 to 100% of budget by year end.

He explained that the capital project fund was left blank pending board decisions on transfers and allocations. He emphasized that final capital figures would depend on priorities set later in the budget process.

Joe Kurlinkus Village Administrator explained that the Village's levy options are governed by the Property Tax Extension Limitation Law (PTELL), which caps annual increases based on the Consumer Price Index (CPI) and new property growth. For 2025, the CPI was 2.9% and Roscoe's equalized assessed value (EAV) rose due to new development and reassessments. This allowed the village to consider a maximum levy extension of \$ 1.817,979, up from \$ 1.761,000 the previous year.

Joe presented 3 scenarios: Flat Extension: Keep the levy at \$1.761M, resulting in a lower tax rate due to increased EAV. Flat Rate: Maintain the previous year's tax rate, which would generate slightly more revenue than the flat extension. Maximum Extension: Levy the full \$1.817M allowed under PTELL, which would still result in a 6% decrease in the tax rate due to higher property values. He emphasized that choosing less than the full extension would permanently reduce the Village's future levy base, limiting its ability to recover lost revenue.

Trustee Babcock noted that while residents are concerned about rising assessments, the Village's portion of the total tax bill is relatively small compared to school districts and other tax bodies.

The board agreed that the Capped Extension Levy would be the option for the Village, although the levy amount would increase, the rate per \$100 of assessed value would decrease, meaning most homeowners would see little to no increase in the village portion of their tax bill unless their property value rose significantly.

Motion was made to move to the board by Trustee Broda, second by Trustee Babcock. Voting yes: Trustee Babcock, Wright, Mead, Broda, Sima 5-0-0.

PUBLIC COMMENT (limited to 3 minutes per speaker)

PRESENTATIONS

EXECUTIVE SESSION

Pursuant to 5 ILCS 120/2 (c)(1)

Trustee Wright asked for a motion to go into Executive Session for personnel.

Pursuant to 5 ILCS 120/2 (C)(1)

Motion was made by Trustee Sima, second by Trustee Broda. Voting yes: Trustees Sima, Wright, Mead, Broda, Babcock 5-0-0.

No action was taken at this time.

ADJOURNMENT

Trustee Wright asked for a motion to Adjourn the meeting.

Motion was made by Trustee Broda, second by Trustee Sima. Voting yes: Trustees Wright, Babcock, Broda, Sima, Mead 5-0-0.

Meeting Adjourned at 8:15 pm.