VILLAGE of ROSCOE

Meeting Agenda

Location:

Village Hall -
10631 Main Street
Roscoe, IL 61073

Committee of the Whole

Tuesday, December 01, 2026
[immediately following Village Board Meeting]

CALL TO ORDER

ROLL CALL

APPROVAL OF THE MINUTES

1. **Approval of the Minutes** for the meeting of the Committee of the Whole from **November 17, 2026.**

PUBLIC COMMENT (limited to 3 minutes per speaker)

ITEMS FOR ACTION AND/OR DISCUSSION

2. **2027 Budget Follow-Ups.**
3. **Subdivision Sign Policy: Resolution 2026-R45.**
4. **Village Fee Updates.**

PUBLIC COMMENT (limited to 3 minutes per speaker)

ADJOURNMENT

VILLAGE of ROSCOE

Meeting Minutes

Location:
Village Hall -
10631 Main Street
Roscoe, IL 61073

Committee of the Whole
Tuesday, November 17, 2026

CALL TO ORDER

Trustee Wright called the meeting to order at 7:07 pm.

ROLL CALL

PRESENT
Trustee William Babcock
Trustee John Broda
Trustee Molly Butz
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 **November 4, 2026.**

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

Motion was made by Trustee Butz, second by Trustee Mead. Voting yes: Trustees Sima, Mead, Broda, Wright, Babcock, Butz 6-0-0.

PUBLIC COMMENT (limited to 3 minutes per speaker)

None.

ITEMS FOR ACTION AND/OR DISCUSSION

1. **Review & Update 2024 Policy on Village Support of Subdivision Signs**

   The Committee of the Whole reviewed the Village's 2024 subdivision sign policy, which was originally intended to help neighborhoods establish a stronger identity and sense of community through entrance signage. Scot Wrighton Village Administrator stated that while the policy's intent remains sound, several revisions are needed based on lessons learned from recent installations in Hawks Point and Chicory Ridge. Recommended changes include allowing signs to be installed through easements as well as right-of-way dedications, clarifying homeowner or HOA cost-sharing requirements, addressing project costs that exceed the current $3,500 per

subdivision funding cap, defining maintenance versus replacement responsibilities, and clarifying landscaping standards and responsibilities. President Gustafson and Trustees also discussed how requests should be handled in subdivisions without an HOA, how village contributions would be administered and accounted for, and whether additional rules should govern project funding and procurement. Trustee Sima emphasized that the policy should continue to encourage neighborhood involvement, community pride, and equal opportunities for all subdivisions while also being better publicized, so residents are aware of the program. The Committee generally supported the proposed revisions and directed Scot to prepare an updated resolution for future Village Board consideration.

2. Review FY2027 Budget and Tax Levy

The Committee of the Whole began its review of the proposed 2027 budget and tax levy, with Scot Wrighton Village Administrator presenting the budget in a new fund-by-fund format and emphasizing that it remains a working document subject to revisions before adoption. The discussion focused heavily on revenues, particularly property taxes, with Scot explaining that the Village receives only about 6% of a resident's total property tax bill and recommending that the tax levy remain essentially flat while allowing growth from new construction and increases in the Village's equalized assessed valuation (EAV). Trustees discussed the continuing challenges posed by stagnant or declining state-shared revenues and rising operating costs. Scot also highlighted the Village's improved police pension funding status, which has increased from approximately 51% funded ten years ago to nearly 86% funded today, allowing for a significant reduction in the police pension levy while still remaining on track to meet state funding requirements.

During the expenditure review, trustees discussed department budgets and several major initiatives, including economic development contingencies, capital projects, and employee compensation. A lengthy discussion centered on proposed wage increases for non-union administrative and public works employees. While the draft budget included a 4% increase, Village President advocated for a larger adjustment to improve competitiveness and employee retention, citing concerns that Village wages may lag behind neighboring communities. While other trustees favored a more moderate increase combined with the future implementation of a merit-based compensation system. Trustees agreed to research comparable salaries from neighboring municipalities and revise budget scenarios for further consideration.

The Police Department budget review included discussion of capital requests such as a utility task vehicle (UTV) for patrolling trails and special events, expanded evidence storage needs, and the growing burden of Freedom of Information Act (FOIA) requests. Chief Hawley and Deputy Chief Farone reported that FOIA processing hours have increased substantially in recent years, leading to discussion of adding a part-time civilian FOIA officer to reduce the administrative workload on sworn personnel and keep officers available for patrol duties. Trustees generally expressed interest in further evaluating the position and including funding flexibility within the budget.

Additional topics included continuation of the annual residential street improvement program, roof repairs and playground surfacing projects, mosquito control efforts through targeted larvicide treatments, the status of TIF, debt service and capital funds, and funding for the Porter Park Phase II project. Scot reported that existing fund balances are sufficient to complete debt obligations and support planned capital improvements. The Committee concluded its review with direction for Scot to incorporate the discussed changes, provide additional compensation

comparisons and cost estimates, and present updated budget and tax levy ordinances for public hearing and consideration at upcoming Village Board meetings.

PUBLIC COMMENT (limited to 3 minutes per speaker)

Trustee Sima shared that November 17 marked his and his wife's 36th wedding anniversary. He noted that his wife chose to spend their anniversary attending the meeting and thanked her for her support and companionship over the years. Board members offered congratulations and lighthearted remarks in recognition of the occasion.

Trustee Wright commented regarding the upcoming Hometown Holiday event scheduled for Saturday. Troy and his crew were recognized for doing a great job with the holiday lights, which were described as looking excellent and helping prepare the community for the event. Updates were also provided that, with assistance from Courtney and Ann, event preparations were nearly complete. It was reported that the Police Department and other participants appeared ready, and officials expressed optimism about the favorable weather forecast. Overall, it was noted that everything was in place for a successful Hometown Holiday celebration.

ADJOURNMENT

Trustee Wright asked for a motion to Adjourn the meeting.

Motion was made by Trustee Butz, second by Trustee Mead. All in favor yea, no oppose.

November 25, 2026

TO: President Gustafson & Village Trustees

FROM: Scot Wrighton, Interim Village Administrator
Mark Olson, Village Treasurer
Anne Hanson, Office Manager/HR Director/Bookkeeper

RE: December 1, 2026 Committee-of-the-Whole Agenda/Budget Hearing

I have kept the Committee-of-the-Whole agenda fairly light for December 1, since the regular Village Board agenda will likely take longer. A public hearing on the proposed FY2027 budget is part of the Village Board agenda. Wrapping up review and loose ends RE: the budget and subdivision sign policies are both part of the COTW.

FY2027 Proposed Village Budget

On November 17, the Village's corporate authorities reviewed the entire FY2027 proposed budget. They had several questions; they directed that revisions be made in selected places; and they asked that staff perform additional research on a few items. Each of the items and topics raised by the President and Trustees requiring some kind of response or amendment is addressed below.

With the inclusion of these revisions and amendments, I believe the proposed budget is ready for final adoption on December 15. The revised version (incorporating the changes below) will remain on display with the Village Clerk for public inspection thru December 15. The budget revisions and new annotations now include (or will include) these updates:

1. As a result of the Pivot project's creation of an annual "public benefit" payment to the Village in the amount of $15,000 to $20,000, the budget has been revised to create a new fifth fund to be known as the "Trails & Open Space Fund." This will be another special revenue fund because the use of monies in this fund will be restricted to expenditures for trails and public open spaces (which include all of Roscoe's 6 parks). This fund can also be used to receive donations from other sources, and to then expend these restricted resources in ways transparently aligned with donors' instructions. This budget revision will show revenues in 2027, but no expenditures.

2. The Board made no revisions or amendments to the revenue section of the budget. The revenue analysis does not yet include adjustments that might come as a result of revisions to the list of fees; but in any event, facility use and service fees constitute a minor portion of overall village revenues.

3. The Police Department budget has been amended to authorize a part-time FOIA officer. The assumption is that this civilian employee will work no more than 750 hours a year, at the rate of $25/hour (total of $18,750), plus the addition of $1435 for the mandatory Social Security/Medicare employer match.

4. The budgeted authorization of $25,000 to support the Stateline Mass Transit District (SMTD) has been adjusted in the proposed budget to $30,000. Trustee Wright was correct that the SMTD formally requested (last February) an increase in funding from Roscoe, starting in FY2027. A copy of this correspondence is attached.

5. Last year, the Village inadvertently omitted costs to maintain its Laserfiche software. This $8000 cost has been added back into the budget for FY2027.

6. After the November 17 COTW budget review meeting, police, public works and administrative staff determined that it would be far more cost effective to plan for a police evidence storage and evidence processing facility immediately adjacent to the existing Public Works building. We will discuss this project in greater detail in 2027 at a COTW meeting; but this means that the $20,000 allocated in the Police Department budget for land acquisition can be eliminated, and replaced with a smaller $5000 authorization for planning and concept drawings.

7. Salary line items tied only to non-sworn employee compensation have been adjusted to show a six percent (6%) increase, as per the Board's informal direction at the November 17 COTW meeting. Additional funds for merit raises have not been included in the FY2027 budget, but training will be commenced in early 2027 to prepare supervisors to perform the kinds of evaluations, individual work plan development and performance appraisals that need to be in-place to support a proper merit system—expected to be fully implemented by the end of 2027, so that merit salary adjustments can be made in the FY2028 budget. As requested by the Board, and following this memo, information is attached about compensation levels paid by nearby municipalities for positions most comparable to non-sworn ones in the Village of Roscoe.

8. The Village Board agreed to bid the Porter Park Phase 2 project in 2027 with the parking lot bid separately as an alternate. This will allow the Board to decide (after all bids are in) whether to include the estimated $400,000 added parking lot cost into the 2027 construction program, or delay the parking lot until 2028. More than $500,000 is expected to be available in the Debt Service & Capital Fund by the end of 2027. Alternatively, the Board acknowledged that they could elect to postpone replacement of some or all of the LED lighting at Swanson and Leland Parks in favor of moving up the added parking at Porter Park. Since a decision on how and when the parking lot will move forward is now paused until

the Porter Park Phase 2 project is bid out, no changes to the budget have been made to reflect these funding options; but the alternative approaches will be included in the final budget narrative to serve as a reminder whenever the Board evaluates construction bids next year.

9. We will not make any more substantive changes to the contents of the budget now that the Village Board's review is complete; but until the budget is adopted next month, staff will continue making minor revisions as department heads refine the actual cost estimates of what is in their 2027 requests, and as we update the likely 2026 year-end actual revenues and expenditure estimates. For example, just last week we received a more refined cost estimate for the engineering fees the Village is likely to incur for the Main Street mill & overlay project. Until we had received this updated number ($52,000), we had projected and budgeted $80,000 for this cost. This revision has been inserted into the proposed budget. For example, staff has determined that the village will receive additional sewer tap revenues from the Glenwood Heights addition (the proposed budget projected no new revenues); this change has been made in the attached pages.

Fee Updates

Attached to this memo is a list of proposed fee revisions. At present, the Village only charges for rental of the cabin at Porter Park, and the pavilion at Leland Park. So, ***ALL of the proposed fee revisions would be new***; but all of them reflect a level of effort by staff, equipment wear-and-tear for which the Village currently receives no compensation, and fees that are commonly assessed in some other jurisdictions. Everything on the attached list is currently provided by request—for free. It is requested that the Board review the list and provide feedback about which ones should have a charge attached to them.

Subdivision Sign Policy

On November 17, the Village Board discussed revisions to the subdivision sign policies, and asked staff to return the policy to the next meeting with revisions (which were all discussed at the November 17 COTW meeting). I have moved this item to the COTW agenda because I believe governing body members may have more revisions to make to the draft policy re-write. The latest policy revision is attached, showing recommended language deletions shown with ~~strike-outs~~, and recommended new language shown in ***bold red italic font***.

By requiring that a HOA or other homeowner group pay at least twenty-five percent (25%) of the cost of any sign upgrade, replacement, monument change-out, repainting or adjacent landscaping enhancement, there is really no need to set one grant cap for sign rehabilitation projects and another grant cap for sign replacements; $3500 covers it all.

Revised Budget Summary by Fund:

Fund	1/1/27 Beginning	Revenues	Expenses	12/31/27 Ending
General Fund	$ 4,945,943	$8,661,862	$10,568,372	$3,039,433
TIF Fund	98,476	41,000	-0-	139,476
Capital & Debt	1,291,685	532,000	1,291,935	531,750
Motor Fuel Tax	2,644,836	580,438	1,587,547	1,637,727
Trails & Open Space	-0-	20,000	-0-	20,000
TOTALS	$ 8,980,940	$9,835,300	$13,447,854	$5,368,386*

*excludes restricted and encumbered reserves

Description	Account ID	2025 Final	Adopted Budget 2026	Projected YE 2026	Draft 2027 Budget	Budget Notes
GENERAL FUND						
Unrestricted Carryover Balance					**$ 4,945,942.92**	
REVENUES						
Property Tax - Corp.	01-010-3110	$621,507.77	$588,168.56	$593,079.05	$593,780.00	See revenue narrative
Property Taxes-FICA	01-011-3110	$12,219.02	$13,369.42	$13,587.57	$200,476.00	See revenue narrative
Property Taxes-Insurance	01-015-3110	$93,787.32	$102,619.35	$102,457.62	$218,396.00	See revenue narrative
Property Tax - Police Pension	01-040-3111	$512,854.20	$561,154.42	$558,926.51	$350,000.00	This amount is 14% over DOI requirement
Property Tax - Police Protect	01-040-3112	$519,459.73	$568,381.13	$565,903.91	$541,216.00	See revenue narrative
Video Game Revenue	01-010-3113	$561,515.34	$525,000.00	$523,752.00	$525,000.00	
Cannabis Use Tax	01-010-3114	$16,514.69	$17,682.63	$17,572.20	$16,694.16	
State Sales Tax - Retailer's Occupation Tax	01-010-3210	$2,608,091.03	$2,000,000.00	$2,531,019.60	$2,600,000.00	
State Sales Tax - Local Use Tax	01-010-3211	$132,783.15	$47,556.39	$86,000.00	$80,000.00	
State Income Tax	01-010-3220	$1,989,058.55	$1,979,136.60	$2,309,559.43	$2,300,000.00	
Corporate Replacement Tax	01-010-3230	$146,436.78	$145,000.00	$150,000.00	$150,000.00	
Donations	01-010-3250	$4,912.00	$10,000.00	$0.00	$10,000.00	
Liquor License - Annual Fee	01-010-3310	$152,400.00	$148,650.00	$150,000.00	$148,650.00	
Liquor License - Employee Registration Fee	01-010-3311	$7,050.00	$6,375.00	$6,500.00	$6,500.00	
Liquor License - Fines	01-010-3312	$0.00	$500.00	$0.00	$500.00	
Gaming Terminal Registration Fee	01-010-3313	$17,000.00	$3,400.00	$35,000.00	$34,250.00	
Tobacco License - Class A	01-010-3314	$0.00	$0.00	$2,200.00	$2,200.00	
Tobacco License - Class B	01-010-3315	$0.00	$0.00	$1,000.00	$1,000.00	
Tobacco App Fee	01-010-3316	$0.00	$0.00	$1,950.00	$1,950.00	
Business Registration Fees	01-010-3320	$3,050.00	$5,000.00	$3,000.00	$5,000.00	
Planning & Zoning Application Fees	01-010-3350	$25,950.00	$21,000.00	$16,000.00	$21,000.00	
Permits & Verification Fees	01-010-3351	$16,365.00	$10,000.00	$13,028.57	$15,000.00	
Vending/Amusement/Gaming Machine License	01-010-3353	$837.50	$4,000.00	$2,614.29	$4,000.00	
Oversize/Overweight Permits	01-010-3354	$4,115.00	$5,000.00	$2,691.43	$5,000.00	
Design Review Fees	01-010-3357	$1,500.00	$1,000.00	$2,571.43	$10,000.00	
Sign Permits	01-010-3358	$250.00	$1,000.00	$257.14	$1,000.00	
Cable Franchise Fees	01-010-3430	$27,263.81	$40,000.00	$27,264.00	$30,000.00	
Gas Franchise Fees - Rock Energy	01-010-3440	$127,826.32	$95,000.00	$105,968.37	$105,000.00	
Gas Franchise Fees - Nicor	01-010-3441	$0.00	$30,000.00	$34,599.99	$30,000.00	
Interest Income	01-010-3710	$362,912.00	$225,000.00	$264,644.18	$260,000.00	
Credit Card Convience Fees	01-010-3880	$2,671.80	$1,000.00	$2,322.17	$1,000.00	
Miscellaneous Income	01-010-3890	$25,192.00	$5,000.00	$180,000.00	$20,000.00	
Denali Plat One Impr Fund	01-010-3891	$29,250.00	$15,000.00	$13,500.00	$15,000.00	
Glenwood Estates Recapture	01-010-3892	$17,276.00	$0.00	$60,466.00	$7,500.00	5 new homes @ $1,500/each
Grants - Public Works	01-030-3250	$10,000.00	$0.00	$0.00	$5,000.00	
Administrative Hearing Fines	01-013-3450	$0.00	$1,500.00	$0.00	$1,500.00	
Shared Sidewalk Reimbursement	01-030-3570	$0.00	$2,500.00	$2,500.00	$2,500.00	
Miscellaneous Income - Public Works	01-030-3890	$24,289.13	$2,500.00	$3,000.00	$2,000.00	Reimbursements

Description	Account ID	2025 Final	Adopted Budget 2026	Projected YE 2026	Draft 2027 Budget	Budget Notes
Sale of Equipment	01-030-3980	$57,515.00	$0.00	$0.00	$0.00	
Grants - Police Department	01-040-3250	$8,693.18	$3,500.00	$5,000.00	$3,500.00	
Traffic Citation Fines	01-040-3410	$94,527.01	$65,000.00	$75,475.39	$75,000.00	
DUI Fines	01-040-3411	$5,103.34	$3,500.00	$7,800.00	$5,000.00	
Drug/Street Value Fines	01-040-3412	$5.00	$1,500.00	$0.00	$1,500.00	
Police Agency Vehicle Fund	01-040-3414	$25.00	$500.00	$0.00	$500.00	
Notice of Violation & Parking Fines	01-040-3450	$710.00	$500.00	$1,000.00	$750.00	
Other Reimbursements	01-040-3530	$19,124.10	$10,000.00	$16,000.00	$16,000.00	
Administrative Impound Fees	01-040-3550	$94,456.00	$60,000.00	$92,571.43	$93,000.00	
Donations - Police Department	01-040-3850	$1,000.00	$0.00	$0.00	$0.00	
Miscellaneous Income	01-040-3890	$9,478.01	$5,000.00	$0.00	$1,000.00	
Grants - Parks	01-050-3250	$0.00	$0.00	$0.00	$5,000.00	
Park Usage Fees - Porter Park Cabin	01-050-3810	$23,565.00	$12,000.00	$19,000.00	$19,000.00	
Park Usage Fees - Swanson Ball Field	01-050-3811	$7,500.00	$8,000.00	$8,000.00	$8,000.00	
Park Usage Fees - Other	01-050-3812	$1,500.00	$1,000.00	$1,500.00	$1,500.00	
Excise Tax (Telecommunication)	01-010-3420				$111,000.00	
Total General Fund Revenues		**$ 8,397,539.78**	**$ 7,351,993.50**	**$ 8,609,282.28**	**$ 8,661,862.16**	

Description	Account ID	2025 Final	Adopted Budget 2026	Projected YE 2026	Draft 2027 Budget	Budget Notes
EXPENDITURES						
Village Board						
Salaries - Village Trustees	01-018-4212	$23,893.11	$24,000.00	$21,000.00	$24,000.00	6 trustees @ 4,000/per year
Salaries - Village President	01-018-4213	$38,104.18	$38,000.00	$38,000.00	$32,930.00	4 months at current salary and 8 months at new salary
Stipends - Liquor Commission	01-018-4234	$1,640.00	$1,120.00	$800.00	$1,440.00	$60 stipend x 8 elected x 3 meetings annually
FICA - Employer Contribution	01-018-4510	$4,866.22	$5,019.93	$5,000.00	$4,465.31	FICA Obligation 7.65%
Memberships & Dues - Elected Officials	01-018-5510	$3,750.00	$4,500.00	$3,750.00	$1,250.00	Annual IML Membership Dues
Training & Seminars	01-018-5530	$2,472.92	$4,500.00	$3,702.00	$9,000.00	6 Board members for 2027 IML Conference
Consulting - Special Projects	01-018-5575	$0.00	$0.00	$0.00	$50,000.00	TIF Consultant
Municipal Officials - Miscellaneous Expenses	01-018-5870	$2,104.80	$5,500.00	$250.00	$2,500.00	Allows for newly elected officals, shirts, cards, books, etc if necessary
Liquor Commission - Miscellaneous Expenses	01-018-5871	$0.00	$2,000.00	$0.00	$0.00	Elminating for 2027
Information Technology - Consulting Services	01-018-5950	$749.49	$5,000.00	$3,528.00	$3,550.00	Premier's services
Information Technology - Hardware Purchases	01-018-5951	$3,468.24	$0.00	$0.00	$0.00	No known need for hardware upgrades
Information Technology - Software / SAAS	01-018-5952	$12,400.00	$2,500.00	$2,500.00	$2,500.00	Office 365 Accounts for Village Board
TOTAL EXPENDITURES VILLAGE BOARD		**$93,448.96**	**$92,139.93**	**$78,530.00**	**$131,635.31**	
Village Clerk						
Salary - Village Clerk	01-012-4114	$16,840.32	$16,960.00	$16,960.00	$17,020.00	Includes clerk's regular salary plus $40/meeting stipend
FICA - Employer Contribution	01-012-4510	$1,314.45	$1,309.68	$1,300.00	$1,302.03	FICA Obligation 7.65%
Memberships & Dues - Elected Officials	01-012-5510	$0.00	$200.00	$0.00	$200.00	Illinois Association of Clerks
Training & Seminars	01-012-5530	$390.00	$4,000.00	$1,800.00	$3,000.00	Third year of Clerk's class
Ordinance Codification	01-012-5550	$0.00	$3,000.00	$6,400.00	$10,000.00	Codification
Special Projects	01-012-5575	$0.00	$1,000.00	$0.00	$1,000.00	Special projects
Information Technology - Consulting Services	01-012-5950	$772.65	$948.00	$948.00	$1,000.00	Premier's services
Information Technology - Hardware Purchases	01-012-5951	$517.38	$500.00	$500.00	$500.00	Hardware
Information Technology - Software / SAAS	01-012-5952	$1,327.80	$6,746.20	$14,000.00	$18,000.00	Agenda software increasing to $7,500 plus O365 annual license, codification update software
Departmental Operating Supplies & Expenses	01-012-5990	$279.00	$5,000.00		$250.00	Departmental Operating Supplies & Expenses
Office Supplies	01-012-6020	$0.00	$500.00	$600.00	$250.00	Office Supplies
TOTAL EXPENDITURES VILLAGE CLERK		**$21,441.60**	**$40,163.88**	**$42,508.00**	**$52,522.03**	

Description	Account ID	2025 Final	Adopted Budget 2026	Projected YE 2026	Draft 2027 Budget	Budget Notes
Administration						
Salary - Full Time Employees	01-010-4100	$141,047.29	$143,221.50	$127,627.63	$72,800.00	Permanent Village Administrator for 6 months July-Dec at an assumed salary of $145,600
Wages - Full Time Employees	01-010-4110	$87,633.19	$105,960.17	$87,012.39	$85,988.00	Admin Assistant & 1/2 Admin Coordinator
Wages - Overtime Pay	01-010-4130	$1,313.88	$0.00	$600.00	$1,000.00	OT for hourly employee at VH
Health Insurance	01-010-4310	$41,193.30	$29,671.80	$27,000.00	$28,720.00	Health Ins for Admin Dept
Life Insurance	01-010-4320	$105.00	$252.00	$115.50	$200.00	Admin Assistant, 1/2 Admin Coordinator & Permanent Village Administrator (for 6 months)
Disability Insurance	01-010-4330	$1,748.81	$1,750.00	$978.03	$1,000.00	Admin Assistant, 1/2 Admin Coordinator & Permanent Village Administrator (for 6 months)
Unemployment Benefits	01-010-4340	$0.00	$3,000.00	$0.00	$1,000.00	No claims expected
FICA - Employer Contribution	01-010-4510	$17,976.77	$18,993.47	$20,000.00	$12,223.78	FICA Obligation 7.65%
Pension (IMRF) - Employer Contribution	01-010-4540	$6,521.59	$4,022.15	$4,000.00	$3,659.15	IMRF Employer Rate 2.29%
Uniforms	01-010-4610	$99.98	$750.00	$0.00	$500.00	Allowance for VH staft to purchases logo-ed Roscoe shirts
Maintenance & Repairs - Equipment	01-010-5120	$1,480.45	$15,000.00	$0.00	$3,000.00	Allows for repairs of items not included below
Maintenance & Repairs - Buildings & Grounds	01-010-5121	$62,417.33	$64,000.00	$15,000.00	$10,000.00	Allows for maintenace of hvac, electrical, generator, etc.
Maintenance & Repairs - Vehicles	01-010-5122	$0.00	$1,000.00	$0.00	$1,000.00	Service for Admin vehicle
Other Contracted Services	01-010-5162	$0.00	$3,000.00	$0.00	$3,000.00	Main Street
Engineering - General (Village Engineer)	01-010-5220	$246,321.04	$250,000.00	$225,365.79	$60,000.00	1/2 Fehr Graham contract
Legal Services - General Legal (Village Attorney)	01-010-5231	$152,490.51	$150,000.00	$200,000.00	$150,000.00	General Village legal services
Legal Services - Other	01-010-5232	$0.00	$50,000.00	$0.00	$0.00	Not needed in 2027
Consulting - Interim Village Administrator	01-010-5240	$81,349.65	$0.00	$86,400.00	$134,000.00	Assumption: $90/hr + MGT fee of 45% = 130.50/hr for 8 months
Mass Transit System (SMTD)	01-010-5260	$25,000.00	$25,000.00	$25,000.00	$30,000.00	Roscoe's portion of SMTD services.
Postage	01-010-5310	$1,990.38	$1,700.00	$2,500.00	$4,500.00	Account for increase in postage
Telephone & Data	01-010-5320	$27,305.41	$12,770.00	$22,737.65	$25,000.00	Includes Ring Central, fiber connections, cell phones, hot spots, Per Mar Security
Printing & Publishing	01-010-5330	$1,968.15	$800.00	$2,500.00	$2,500.00	Hearing notices, copy machine monthly charges, signage, business cards, county recording fees
Memberships & Dues - Employees	01-010-5510	$1,948.25	$2,350.00	$0.00	$2,000.00	Typically for VA memberships
Training & Seminars	01-010-5530	$370.90	$8,100.00	$1,000.00	$3,000.00	Village Administrator attendance at IML 2027
Equipment Rentals	01-010-5860	$1,176.75	$10,000.00	$0.00	$2,000.00	Equipment Rentals
Memberships & Dues - Organization/Departmental	01-010-5870	$40.00	$2,500.00	$0.00	$1,500.00	Memberships & Dues - Organization/Departmental
Information Technology - Consulting Services	01-010-5950	$33,688.82	$13,924.00	$18,795.00	$25,000.00	Based on last year - contract changes unknown
Information Technology - Hardware Purchases	01-010-5951	$13,346.46	$8,500.00	$1,600.00	$1,500.00	No known hardware reqeusts for 2027
Information Technology - Software / SAAS	01-010-5952	$22,598.89	$11,666.02	$14,200.00	$18,000.00	Office 365, adobe acrobat pro, sonicwal renewal
Information Technology - Maintenance & Service Agreements	01-010-5953	$14,921.10	$8,000.00	$0.00	$8,000.00	Premier's services
Departmental Operating Supplies & Expenses	01-010-5990	$549.21	$30,500.00	$800.00	$300.00	Small, misc expenses that aren't supplies
Building Utilities	01-010-6010	$3,906.76	$4,400.00	$4,400.00	$5,000.00	Water/Sewer/Gas

Description	Account ID	2025 Final	Adopted Budget 2026	Projected YE 2026	Draft 2027 Budget	Budget Notes
Office Supplies	01-010-6020	$5,670.79	$10,000.00	$5,000.00	$5,000.00	Standard office supplies
Cleaning Services	01-010-6021	$14,052.50	$22,500.00	$14,409.75	$18,000.00	Daily cleaning service at Village Hall
Gasoline & Oil	01-010-6030	$264.14	$1,000.00	$50.00	$1,000.00	1 Admin Vehicle
Equipment Purchase (Non-Capital)	01-010-6051	$3,918.25	$21,000.00	$0.00	$1,000.00	Equipment needs
Office Furnishings	01-010-6052	$594.65	$10,000.00	$725.00	$1,000.00	Office furniture needs
Vehicle Leases (Fleet)	01-010-6070	$3,821.68	$5,815.92	$3,600.00	$3,168.00	Admin Vehicle Split with Code Enforcement
Marketing & Outreach	01-010-6090	$0.00	$5,730.00	$1,600.00	$16,360.00	Website Migration
Special Events	01-010-6091	$23,528.12	$29,000.00	$20,000.00	$30,000.00	Special Events
Holiday Lighting & Décor	01-010-6092	$0.00	$0.00	$0.00	$5,000.00	Holiday Lighting & Décor
Real Property - Purchase & Acquisition	01-010-7110	$245,980.10	$0.00	$0.00	$5,000.00	Real Property - Purchase & Acquisition or Options
Capital Improvements - Buildings & Facilities	01-010-7111	$2,777.75	$0.00	$0.00	$80,476.00	1/2 of upgrade to security system incl cameras and doors
Capital Improvements - Land	01-010-7112	$39,965.44	$0.00	$0.00	$0.00	No known expenses for 2027
Capital Improvements - Other	01-010-7115	$0.00	$0.00	$0.00	$0.00	No known expenses for 2027
Capital Equipment - Purchase & Acquisition	01-010-7410	$0.00	$0.00	$0.00	$0.00	No known expenses for 2027
Contingency	01-010-9000	$0.00	$60,000.00	$41,063.00	$500,000.00	Special project contiengency for Main St. area, grant matches and other cooprative initiatives and/or devlopment inducements
Interfund Transfers - Debt Service	01-010-9990	$235,628.33	$273,964.00	$273,964.00	$0.00	None in 2027
TOTAL EXPENDITURES ADMINISTRATION		**$ 1,566,711.62**	**$ 1,419,841.03**	**$ 1,248,043.74**	**$ 1,362,394.93**	

Description	Account ID	2025 Final	Adopted Budget 2026	Projected YE 2026	Draft 2027 Budget	Budget Notes
Finance & Human Resources						
Accounting/Auditing	01-014-5210	$34,555.84	$52,500.00	$31,000.00	$35,000.00	Baker Tilly's Services
Treasurer Services - General	01-014-5233	$60,300.00	$63,000.00	$63,000.00	$63,000.00	Treasurer's Services
Treasurer Services - Police Pension	01-014-5234	$6,825.00	$6,300.00	$6,300.00	$6,300.00	Treasurer's Services - Pension work
Information Technology - Consulting Services	01-014-5950	$0.00	$1,896.00	$2,904.00	$4,200.00	Premier's services
Information Technology - Hardware Purchases	01-014-5951	$1,167.00	$0.00	$0.00	$2,000.00	Upgrade to Treasurer's Hardware
Information Technology - Software / SAAS	01-014-5952	$23,166.88	$30,666.70	$33,537.20	$35,000.00	Accounting Software, Budgeting Software, Transparency software
Bank Fees	01-014-6059	$941.71	$2,000.00	$3,000.00	$3,000.00	Various fees
General Liability Insurance	01-015-5810	$195,359.10	$208,839.00	$208,839.00	$225,218.00	Final Premiums
Cyber Liability Insurance	01-015-5811	$0.00	$9,371.00	$9,371.00	$9,371.00	Final Premiums
Workers Compensation Insurance	01-015-5812	$103,545.00	$110,840.00	$110,840.00	$138,617.00	Final Premiums
Salary - Human Resources	01-017-4110	$80,613.44	$81,227.60	$83,442.00	$86,092.00	6% increase assumed
Health Insurance	01-017-4310	$18,214.54	$19,214.16	$21,000.00	$23,500.00	For HR employee only
Life Insurance	01-017-4320	$14.00	$84.00	$42.00	$42.00	For HR employee only
Disability Insurance	01-017-4330	$656.65	$625.00	$550.00	$650.00	For HR employee only
Unemployment Benefits	01-017-4340	$0.00	$0.00	$0.00	$1,000.00	No claims expected
FICA - Employer Contribution	01-017-4510	$5,846.49	$6,032.92	$6,399.09	$6,586.04	FICA Obligation 7.65%
Pension (IMRF) - Employer Contribution	01-017-4540	$1,764.19	$1,277.56	$1,420.29	$1,971.51	IMRF Employer Rate 2.29%
Uniforms	01-017-4610	$23.21	$250.00	$0.00	$250.00	Logo'ed shirts
Memberships & Dues - Employees	01-017-5510	$299.00	$299.00	$300.00	$300.00	SHRM annual membership
Training & Seminars	01-017-5530	$558.99	$1,200.00	$0.00	$1,200.00	Caselle annual fall training. Attending every other year.
Information Technology - Consulting Services	01-017-5950	$411.00	$948.00	$565.61	$0.00	Now combined with 01-014-5950
Information Technology - Hardware Purchases	01-017-5951	$3,370.22	$0.00	$0.00	$0.00	Now combined with 01-014-5951
Information Technology - Software / SAAS	01-017-5952	$0.00	$4,136.81	$4,136.81	$0.00	Now combined with 01-014-5952
Departmental Operating Expenses	01-017-5990	$347.22	$2,000.00	$365.58	$2,000.00	Employee awards, recognition, etc
Employee Recognition & Retention	01-017-5991	$0.00	$2,400.00	$2,400.00	$2,400.00	Holiday dinner/employee appreciation
Marketing & Outreach (Employee Recruitment)	01-017-6090	$2,902.72	$52,000.00	$2,000.00	$5,000.00	Admin & Public Works recruitment
TOTAL EXPENDITURES FINANCE & HR		**$ 540,882.20**	**$ 657,107.75**	**$ 591,412.58**	**$ 652,697.54**	

Description	Account ID	2025 Final	Adopted Budget 2026	Projected YE 2026	Draft 2027 Budget	Budget Notes
Planning & Community Development						
Salary - Full Time Employees	01-019-4100	$0.00	$0.00	$0.00	$33,072.00	1/2 Admin Coordinator
Health Insurance	01-019-4310	$0.00	$0.00	$0.00	$6,400.00	1/2 Admin Coordinator
Life Insurance	01-019-4320	$0.00	$0.00	$0.00	$21.00	1/2 Admin Coordinator
Disability Insurance	01-019-4330	$0.00	$0.00	$0.00	$600.00	1/2 Admin Coordinator
Unemployment Benefits	01-019-4340	$0.00	$0.00	$0.00	$1,000.00	No claims expected
FICA - Employer Contribution	01-019-4510	$0.00	$0.00	$0.00	$2,530.01	1/2 Admin Coordinator
Pension (IMRF) - Employer Contribution	01-019-4540	$0.00	$0.00	$0.00	$757.35	1/2 Admin Coordinator
Uniforms	01-019-4610	$0.00	$250.00	$0.00	$250.00	Logo'ed shirts
Economic Development Services - General	01-019-5241	$12,400.00	$15,000.00	$0.00	$0.00	No need in 2027
Economic Development Services - Special Projects	01-019-5242	$0.00	$200,000.00	$0.00	$200,000.00	Economic development incentives
Planning Services - Special Projects	01-019-5245	$0.00	$15,000.00	$15,000.00	$0.00	Previously used for FG CIP
Engineering & Design Services - Special Projects	01-019-5246	$87,194.32	$15,000.00	$0.00	$5,000.00	Surveying/Map Prep
Legal Services - Special Projects	01-019-5247	$0.00	$30,000.00	$0.00	$15,000.00	Legal review of ED Projects
Printing & Publishing	01-019-5330	$0.00	$0.00	$0.00	$1,000.00	Printing needs
Memberships & Dues - Employees	01-019-5510	$0.00	$500.00	$350.00	$0.00	Not needed in 2027
Economic Incentives - Economic Inventives Tax Rebates	01-019-5840	$0.00	$0.00	$0.00	$0.00	Not needed in 2027
Departmental Operating Expenses	01-019-5990	$0.00	$4,000.00	$0.00	$4,000.00	Departmental Operating Expenses
Marketing & Outreach	01-019-6090	$0.00	$0.00	$0.00	$10,000.00	Marketing & Outreach to support Village projects
TOTAL EXPENDITURES PLANNING & COMM DEV		**$ 99,594.32**	**$ 279,750.00**	**$ 15,350.00**	**$ 279,630.36**	

Description	Account ID	2025 Final	Adopted Budget 2026	Projected YE 2026	Draft 2027 Budget	Budget Notes
Code Enforcement						
Code Enforcement Wages - Part Time Employees	01-013-4210	$4,170.00	$0.00	$0.00	$0.00	No longer needed. Outsourced
FICA - Employer Contribution	01-013-4510	$0.00	$0.00	$0.00	$0.00	No longer needed. Outsourced
Uniforms	01-013-4610	$0.00	$250.00	$0.00	$0.00	No longer needed. Outsourced
Legal Services - Admin Hearings Prosecutor	01-013-5231	$7,240.00	$15,000.00	$11,000.00	$9,000.00	$750/month - Barrick Switzer
Legal Services - Administrative Hearing Officer	01-013-5232	$5,812.50	$6,000.00	$6,000.00	$6,000.00	$500/month - Greg Cox
Postage	01-013-5310	$0.00	$100.00	$0.00	$0.00	No longer needed. Outsourced
Code Enforcement - Outsourcing	01-013-5953	$22,294.23	$45,000.00	$46,725.26	$49,000.00	Outsourced CE
Mowing & Weed Abatement	01-013-5989	$150.00	$1,000.00	$300.00	$3,000.00	Mowing Costs
Departmental Operating Supplies & Expenses	01-013-5990	$94.99	$0.00	$0.00	$0.00	No longer needed. Outsourced
Vehicle Leases (Fleet)	01-013-6070	$1,903.44	$0.00	$0.00	$3,113.00	1/2 of Admin Vehicle lease
TOTAL EXPENDITURES CODE ENFORCEMENT		**$ 41,665.16**	**$ 67,350.00**	**$ 64,025.26**	**$ 70,113.00**	

Description	Account ID	2025 Final	Adopted Budget 2026	Projected YE 2026	Draft 2027 Budget	Budget Notes
Zoning Board of Appeals						
Stipends - Zoning Board of Appeals	01-016-4223	$2,760.00	$5,280.00	$5,280.00	$5,500.00	Assumes 12 monthly meetings per year
FICA - Employer Contribution	01-016-4510	$0.00	$403.92	$403.92	$420.75	FICA Obligation 7.65%
Planning Services - Zoning Administration (General)	01-016-5241	$77,922.00	$70,000.00	$120,000.00	$100,000.00	Vandewall's zoning consulting services
Engineering Services - Zoning Administration (General)	01-016-5243	$0.00	$20,000.00	$0.00	$0.00	No need in 2027
Legal Services - Zoning Administration (General)	01-016-5244	$0.00	$10,000.00	$540.00	$10,000.00	Legal Counsel on Zoning Projects
Planning Services - Special Projects	01-016-5245	$4,588.68	$5,000.00	$0.00	$0.00	No need in 2027
Engineering & Design Services - Special Projects	01-016-5246	$0.00	$0.00	$0.00	$5,000.00	Engineering Services on Zoning Projects
Legal Services - Special Projects	01-016-5247	$0.00	$5,000.00	$0.00	$0.00	No need in 2027
Postage	01-016-5310	$0.00	$200.00	$0.00	$200.00	Postage
Printing & Publishing	01-016-5330	$73.15	$1,000.00	$0.00	$1,000.00	Printing needs
Geographic Information System (WINGIS)	01-016-5881	$4,629.76	$4,707.00	$4,758.00	$5,000.00	WINGIS annual fees
Departmental Operating Supplies & Expenses	01-016-5990	$200.00	$1,000.00	$0.00	$500.00	Operating Supplies
Marketing & Outreach	01-016-6090	$0.00	$500.00	$0.00	$0.00	No need in 2027
TOTAL EXPENDITURES ZONING BOARD OF APPEALS		**$ 90,173.59**	**$ 123,090.92**	**$ 130,981.92**	**$ 127,620.75**	

Description	Account ID	2025 Final	Adopted Budget 2026	Projected YE 2026	Draft 2027 Budget	Budget Notes
Police Department						
Salary - Admin	01-040-4111	$127,302.70	$251,133.01	$266,253.08	$261,180.00	Salaried Police managers (2)
Salary - Admin	01-040-4111	$0.00	$0.00	$0.00	$41,000.00	Chief's approx. retirement payout of unused PTO @ retirement
Wages - Patrol Officers	01-040-4112	$831,583.47	$950,303.00	$922,309.85	$1,014,845.00	12 Full Time Patrol Officers
Wages - Full Time Employees (non-sworn)	01-040-4113	$47,429.94	$58,606.91	$53,887.92	$55,124.00	1 Full Time Administrative Assistant
Wages - Sergeants	01-040-4114	$491,238.19	$529,725.71	$507,874.62	$556,400.00	5 Full Time Sergeants
Wages - Crossing Guards	01-040-4116	$6,409.50	$12,600.00	$1,092.00	$10,000.00	1 Crossing Guard at Elevator/Stonebridge Bike Path. Currently unfilled.
Wages - Overtime Pay	01-040-4130	$175,189.42	$200,000.00	$188,518.53	$180,000.00	For hiring back officers to cover vacated shifts due to vacation, sick time, comp time, personal time, as well as Village sponsored events (ie. parades). For State mandated department training (active shooter, high risk traffic stops, firearms (pistol/rifle), defensive tatics, taser, baton, crisis intervention & de-escalation, etc. Approx $30,000 of total OT includes amount for traffic grant.
Wages - Overtime (Special Events)	01-040-4131	$2,744.85	$20,000.00	$463.04	$20,000.00	For hiring back officers for non-village sponsored events, staffed by police (ie. garage sale events)
Wages - Part Time Employees (non-sworn)	01-040-4210	$0.00	$0.00	$0.00	$18,750.00	New FOIA Position 750 hr @ $25/hr
Health Insurance	01-040-4310	$371,550.35	$452,222.64	$483,116.91	$497,500.00	Insurance for 20 FTE
Life Insurance	01-040-4320	$814.57	$1,680.00	$908.25	$925.00	Insurance for 20 FTE
Disability Insurance	01-040-4330	$13,166.22	$13,500.00	$11,000.00	$14,040.00	Insurance for 20 FTE
Unemployment Benefits	01-040-4340	$0.00	$3,000.00	$0.00	$1,000.00	No claims expected
FICA - Employer Contribution	01-040-4510	$136,749.93	$135,824.32	$148,201.32	$165,000.00	FICA Obligation 7.65%
Pension (Police) - Employer Contribution	01-040-4530	$512,854.23	$561,154.42	$561,154.42	$350,000.00	Levy transferred to the Police Pension Board
Pension (IMRF) - Employer Contribution	01-040-4540	$991.08	$935.40	$873.06	$1,212.73	IMRF Employer Rate 2.29%
Wages - Special Pay	01-040-4541	$2,107.14	$8,500.00	$4,000.00	$0.00	Eliminated for 2027
Personal Protective Equipment	01-040-4611		$1,500.00	$224.78	$0.00	Moved to 5990
Uniforms	01-040-4612	$13,117.07	$15,100.00	$15,100.00	$23,300.00	Annual officer uniform allowance $1000/each x 19 + $300/admin assist/$200 additional Det. + $200 rollover for each officer
Bullet Proof Vests	01-040-4620	$2,263.50	$4,100.00	$3,094.00	$3,867.50	Covers officer vests which expire this year. Generally reimbursable through grant.
Maintenance & Repairs - Vehicles	01-040-5120	$29,102.34	$95,000.00	$40,000.00	$3,000.00	Decrease due to more efficient use of deductable process.
Maintenance & Repairs - Buildings & Grounds	01-040-5121	$27,867.28	$47,300.00	$2,600.00	$45,000.00	Landscaping, Johnson Controls, Garage Door Maintenance, etc.
Maintenance & Repairs - Equipment	01-040-5122	$2,686.39	$20,700.00	$15,000.00	$20,000.00	Squad/Handheld radar calibration, generator maintenance, etc.

Description	Account ID	2025 Final	Adopted Budget 2026	Projected YE 2026	Draft 2027 Budget	Budget Notes
Legal Services - Village Prosecutor (Traffic DUI)	01-040-5230	$42,427.50	$42,000.00	$36,750.00	$42,000.00	Contracted services through Barrick/Switzer for traffic prosecution.
Legal Services - Other	01-040-5231	$10,575.00	$20,000.00	$15,283.13	$20,000.00	Non-traffic legal services which arise throughout the year.
Postage	01-040-5310	$0.00	$2,670.00	$2,670.00	$2,670.00	Postage
Telephone & Data	01-040-5320	$12,574.15	$19,108.00	$17,407.16	$20,000.00	Cell Phones, County IP, Internet/Fiber Connection, Ring Central, Wireless Hotspots
Printing & Publishing	01-040-5330	$0.00	$2,000.00		$2,000.00	Misc Printing needs
Memberships & Dues - Employees	01-040-5510	$765.00	$2,500.00	$365.00	$0.00	Moved to 5870
Training & Seminars	01-040-5530	$34,818.74	$47,005.00	$4,125.00	$51,000.00	PLI, NITAB, Police Academy (2) Staff & Command (1), FBI-LEEDA (3), New Chief Orientation, New Sergeant School (1), Hotel Contingency.
Equipment Rentals	01-040-5860	$4,958.60	$2,000.00	$0.00	$0.00	Moved to 5990
Memberships & Dues - Organization/Departmental	01-040-5870	$17,581.38	$5,214.00	$770.00	$8,000.00	ILACP, NILEEA, MOCIC, ILEAS, ILEAP (Accreditation), IPAC
Animal Control	01-040-5910	$6,995.00	$21,500.00	$18,990.00	$21,500.00	Intergovernmental Cost
CAD/RMS Subscription & Maintenance	01-040-5911	$55,525.18	$7,515.00	$7,245.00	$7,791.00	Intergovernmental Cost
PSAP/911 Contribution	01-040-5912	$7,045.33	$57,000.00	$58,500.00	$61,216.52	Intergovernmental Cost
Information Technology - Consulting Services	01-040-5950	$19,459.89	$17,632.00	$16,032.00	$18,000.00	Contracted/Managed IT Services, workstation management, helpdesk.
Information Technology - Hardware Purchases	01-040-5951	$1,805.00	$24,550.00	$24,550.00	$22,000.00	New hardware, desktops, laptops, monitors, docks, etc to replace old/sunset/obsolete equipment.
Information Technology - Software / SAAS	01-040-5952	$58,130.42	$34,696.70	$15,000.00	$38,500.00	Software program subscription (APB.net, LEADS Online, Lexipol, PowerDMS, PowerReady, W2W, TLO, Vector/Guardian licenses, etc (ie. Adobe, 360, etc), Laserfiche
Information Technology - Maintenance & Service Agreements	01-040-5953	$38,716.51	$4,000.00	$4,000.00	$4,000.00	IT services outside scope of contract.
AXON Agreements	01-040-5960	$100.00	$59,500.00	$59,500.00	$70,000.00	New 5 year contract (BWC, Tasers, Storage, License, Software), remainder of Fleet 3 contract.
Supplies & equipment, fees	01-040-5990	$3,165.54	$63,700.00	$40,000.00	$65,500.00	Ammo, Chem/Tox testing, portable radio subscription, range supplies, search warrant charges, shredding services, new hire uniforms, patches + sew on, hi-vis vests x19. PPE added from 4611.
Tobacco Enforcement Program - Reimbursable Expenses	01-040-5993	$5,381.59	$2,500.00	$100.00	$2,500.00	Conducting tobacco compliance checks at all retailers in Roscoe, multiple times througout year.
Building Utilities	01-040-6010	$18,577.00	$4,400.00	$3,904.22	$5,000.00	Gas/Water/Sewer
Office Supplies	01-040-6020	$43,550.02	$15,000.00	$5,412.44	$14,000.00	Paper, department specific forms, pens, notebooks, etc.
Cleaning Services	01-040-6021	$20,921.82	$18,250.00	$19,179.00	$19,000.00	Contracted services for routine cleaning of police department.
Gasoline & Oil	01-040-6030	$129,937.06	$47,000.00	$55,000.00	$76,000.00	Increase due to signifigant increase in fuel/oil prices.
Equipment Purchase (Non-Capital)	01-040-6051	$588.36	$31,696.00	$12,000.00	$15,000.00	New AEDs for squads, welded strorage cabinet for range, brass collector (range), ar/glock mags, pirhana vehicle immobilization devices. Drop in budget number due to new dept pistols purchased in 2026.

Description	Account ID	2025 Final	Adopted Budget 2026	Projected YE 2026	Draft 2027 Budget	Budget Notes
Vehicle Leases (Fleet)	01-040-6070	$1,300.00	$150,000.00	$135,000.00	$120,000.00	Vehicle Leases (Fleet)
Capital Improvements - Buildings & Facilities	01-040-7411	$0.00	$0.00	$0.00	$102,424.00	30 cameras, 37 readers - door access (Village Hall, PD, Public Works, Parks)
Capital Equipment - Purchase & Acquisition	01-040-7410	$0.00	$0.00	$0.00	$18,386.00	Motorola Base Station Radio, Installation
Capital Equipment - Purchase & Acquisition	01-040-7410	$0.00	$0.00	$0.00	$10,000.00	New mid-size drone, camera, batteries to replace drone purchased in 2022.
Capital Equipment - Purchase & Acquisition	01-040-7410	$0.00	$0.00	$0.00	$55,000.00	UTV (+trailer), graphics, for use while enforcing ebike laws/ordinance, patrolling bike paths and special events, etc.
Facilities Engineering	01-040-7413	$0.00	$0.00	$0.00	$20,000.00	PD Evidence Building
Contingency	01-040-9000	$0.00	$50,000.00	$191.64	$20,000.00	Funding for unforeseen expenses or unexpected circumstances
TOTAL EXPENDITURES POLICE DEPARTMENT		**$ 3,336,300.11**	**$ 4,134,322.11**	**$ 3,777,646.37**	**$ 4,213,631.75**	

Description	Account ID	2025 Final	Adopted Budget 2026	Projected YE 2026	Draft 2027 Budget	Budget Notes
Police & Fire Commission						
Wages - Commission Secretary	01-041-4210	$1,300.00	$3,000.00	$2,400.00	$3,000.00	$100 per meeting/2 meetings monthly plus testing
Stipends - Board of Fire and Police Commissioners	01-041-4223	$5,605.00	$6,100.00	$6,870.00	$6,100.00	12 meetings annually plus testing
Medical Screening / Drug Testing	01-041-4370	$2,854.00	$3,000.00	$600.00	$3,000.00	New hire testing
FICA - Employer Contribution	01-041-4510	$51.77	$137.70	$200.00	$3,466.65	FICA Obligation 7.65%
Legal Services	01-041-5230	$3,743.75	$10,000.00	$6,000.00	$10,000.00	Attorney for Police & Fire Commission. Present during all meetings and advises on Rules & Reg changes as well as FOIA requests, etc.
Memberships & Dues - Employees	01-041-5510	$800.00	$100.00	$0.00	$100.00	
Training & Seminars	01-041-5530	$0.00	$3,000.00	$0.00	$3,000.00	
Memberships & Dues - Organization/Departmental	01-041-5870	$0.00	$400.00	$0.00	$400.00	
Information Technology - Consulting Services	01-041-5950	$722.22	$2,904.00	$562.50	$2,904.00	
Information Technology - Hardware Purchases	01-041-5951	$1,028.65	$800.00	$0.00	$800.00	
Information Technology - Software / SAAS	01-041-5952	$71.25	$590.00	$590.00	$590.00	
Departmental Operating Supplies & Expenses	01-041-5990	$0.00	$1,000.00	$200.00	$1,000.00	
Entry Level Testing	01-041-5991	$0.00	$4,000.00	$2,450.00	$4,000.00	
Promotional Level Testing	01-041-5992	$0.00	$2,000.00		$2,000.00	
Lateral Eligibility List	01-041-5993	$0.00	$500.00	$0.00	$500.00	
Marketing & Outreach	01-041-6090	$0.00	$2,000.00	$0.00	$2,000.00	Advertisments/promotions for testing through various platforms, media, etc for entry level & lateral officer openings.
TOTAL EXPENDITURES POLICE & FIRE COMMISSION		**$ 16,176.64**	**$ 39,531.70**	**$ 19,872.50**	**$ 42,860.65**	

Description	Account ID	2025 Final	Adopted Budget 2026	Projected YE 2026	Draft 2027 Budget	Budget Notes
Public Works						
Salary - Full Time Employees	01-030-4100	$82,669.42	$84,136.61	$85,325.00	$89,180.00	Public Works Superintendent
Wages - Full Time Employees	01-030-4110	$368,313.85	$357,491.92	$390,000.00	$441,200.00	Full-time Employees (2026 - 5 streets, 1 buildings, and 1 office)
Wages - Overtime Pay	01-030-4130	$20,441.15	$15,000.00	$21,000.00	$25,000.00	Wages - Overtime Pay
Wages - Part Time Employees (Summer)	01-030-4210	$1,845.85	$4,000.00	$1,395.00	$5,000.00	1-2 part time streets summer help
Wages - Part Time Employees (Winter)	01-030-4216	$10,498.43	$48,075.00	$9,979.41	$49,000.00	Snowplow part-time crew
Health Insurance	01-030-4310	$93,138.79	$128,994.62	$125,000.00	$168,000.00	8 FTE
Life Insurance	01-030-4320	$301.22	$603.19	$318.26	$336.00	8 FTE
Disability Insurance	01-030-4330	$4,207.44	$3,125.00	$3,691.56	$4,400.00	8 FTE
Unemployment Benefits	01-030-4340	$0.00	$3,000.00	$0.00	$1,000.00	No claims needed
Medical Screening / Drug Testing	01-030-4370	$1,508.00	$2,000.00	$1,413.00	$2,000.00	Testing for new employees, quarterly random drug testing for CDL, and drug testing snowplow hire backs
FICA - Employer Contribution	01-030-4510	$39,715.93	$39,209.74	$39,209.74	$46,617.57	FICA Obligation 7.65%
Pension (IMRF) - Employer Contribution	01-030-4540	$10,830.41	$7,110.93	$7,300.00	$12,718.20	IMRF Employer Rate 2.29%
Wages - Special Pay	01-030-4541	$7,287.37	$3,000.00	$3,000.00	$3,000.00	CDL Stipends for Class A holders
Uniforms	01-030-4610	$7,278.37	$9,000.00	$8,000.00	$9,000.00	Work uniforms, sweatshirts, winter coats, hats, t-shirts, etc.
Personal Protective Equipment	01-030-4611	$2,409.26	$3,500.00	$2,000.00	$3,500.00	Work boots, safety glasses, winter safety gear, gloves, mask, etc.
Maintenance & Repairs - Equipment	01-030-5120	$5,123.74	$15,000.00	$11,000.00	$15,000.00	Maintenance and repairs to tractors, loaders, skid steers, chain saw, roller, etc.
Maintenance & Repairs - Buildings & Grounds	01-030-5121	$9,310.15	$180,000.00	$8,000.00	$15,000.00	Light bulbs, ballast, keys, flags, cleaning supplies, mulch, weed control, insecticides, paint wood for construction, etc.
Maintenance & Repairs - Vehicles	01-030-5122	$12,628.36	$25,000.00	$13,000.00	$25,000.00	Maintenance and repairs to trucks, tires, filters, wipers, etc
Maintenance & Repairs - Highways & Streets	01-030-5123	$7,218.90	$25,000.00	$1,500.00	$0.00	Added to account below
Highway & Street Repair - Contracted Services	01-030-5140	$0.00	$50,000.00	$3,100.00	$150,000.00	Road repairs (culverts/catch basins, etc.), road painting/striping that will be contracted out./*Added to account for road striping in 2027. Road paint, culverts, road markers, bags of patch, bags of concrete, etc. and crosswalks
Engineering Services	01-030-5142	$0.00	$0.00	$0.00	$60,000.00	1/2 Fehr Graham contract
Class "D" Patching Program	01-030-5141	$149,300.66	$100,000.00	$72,000.00	$100,000.00	Big areas that are patched on the roads that is bid out to the lowest bidder.
Residential Sidewalk Repair Program (50/50)	01-030-5150		$10,000.00	$0.00	$10,000.00	50/50 cost share with residents to fix their damaged sidewalks.
Tree Maintenance & Removal - Contracted Services	01-030-5160	$13,305.00	$40,000.00	$12,982.50	$40,000.00	Contracted tree maintenance and removal program.
Other Contracted Services	01-030-5162	$2,538.90	$1,500.00		$2,000.00	Contracted building safety (fire extinguisher testing, fire suppression testing).
Mosquito Abatement - Contracted Services	01-030-5165	$24,424.00	$26,000.00	$0.00	$16,000.00	Contracted spraying for mosquitos - Larvacide, not Adulticide
Telephone & Data	01-030-5320	$6,714.16	$7,048.00	$7,310.33	$8,500.00	Cell phones, internet, phone system
Printing & Publishing	01-030-5330		$600.00	$45.00	$500.00	Special copies made, special event printings, etc.
Electricity - Street Lights	01-030-5411	$66,195.33	$62,000.00	$45,000.00	$62,000.00	Streetlight electric bills, traffic signal repairs
Memberships & Dues - Employees	01-030-5510	$245.00	$500.00	$490.50	$750.00	APWA membership, IPWMAN, pesticide licens, etc.

Description	Account ID	2025 Final	Adopted Budget 2026	Projected YE 2026	Draft 2027 Budget	Budget Notes
Training & Seminars	01-030-5530	$582.00	$5,000.00	$400.00	$5,000.00	Flagger training, work zone safety training, pesticide license training, chainsaw safety classes,
Equipment Rentals	01-030-5860	$9,597.51	$16,000.00	$10,000.00	$16,000.00	Street sweeper rental, welding cyclinder tank rental, crack seal machine rental, printer at PW rental, etc.
Information Technology - Consulting Services	01-030-5950	$1,716.57	$5,392.00	$3,792.00	$5,000.00	Contracted services for computer and programs, fixing computer issues.
Information Technology - Hardware Purchases	01-030-5951	$12,936.24	$5,000.00	$52.29	$1,000.00	New computers, public works building cameras, etc.
Information Technology - Software / SAAS	01-030-5952	$4,231.80	$6,591.51	$7,300.00	$9,000.00	Buying new computer programs, yearly fees for work order program, fees for any other programs.
Information Technology - Maintenance & Service Agreements	01-030-5953	$3,417.50	$0.00	$0.00	$0.00	Not needed in 2027
Departmental Operating Supplies & Expenses	01-030-5990	$4,585.37	$15,300.00	$10,000.00	$12,000.00	Postage/shipping, IEPA MS4 permit, medical supplies, poison ivy wash, misc. tools, etc.
Building Utilities	01-030-6010	$10,063.60	$12,000.00	$8,976.06	$13,000.00	Water/Sewer/Gas split between VH and PD
Office Supplies	01-030-6020	$841.51	$2,500.00	$600.00	$2,500.00	Paper for printer, pens/pencils, notebooks, files, paperclips, etc.
Cleaning Services	01-030-6021	$4,846.20	$5,500.00	$4,964.40	$8,000.00	Contracted cleaning service of the Public Works building
Gasoline & Oil	01-030-6030	$22,904.49	$25,000.00	$27,000.00	$30,000.00	Gas/Diesel for PW trucks/equipment, oil for trucks/equipment, mixing oil for 2-cycle equipment.
Operating Supplies	01-030-6040	$8,736.02	$13,300.00	$5,000.00	$10,000.00	Marking paint, marking flags, propane, tools, hardware and fasteners, trimmer/chainsaw accessories, mailboxes, welding supplies, cleaners, first aid items, sidewalk salt, misc. items, etc.
Equipment Purchase (Non-Capital)	01-030-6051	$6,482.34	$23,000.00	$9,400.00	$20,000.00	Chainsaws, weed eaters, power tools, fence, barricades, cones, smaller equipment, etc.
Road Repair Bulk Materials	01-030-6060	$10,153.63	$30,000.00	$13,000.00	$30,000.00	Road stone, sand, hot mix, cold patch, dirt/soil, grass seed, etc.
Vehicle Leases (Fleet)	01-030-6070	$215,176.88	$278,000.00	$278,000.00	$190,000.00	Vehicles leased through Enterprise

Description	Account ID	2025 Final	Adopted Budget 2026	Projected YE 2026	Draft 2027 Budget	Budget Notes
Street Sign Installation & Replacement	01-030-6200	$3,760.04	$12,000.00	$12,000.00	$15,000.00	New street signs for Village roads, telespar (the post the signs go on), stop signs, speed limit signs, etc.
Subdivision Sign Installation & Maintenance	01-030-6201	$11,288.66	$3,500.00	$3,131.96	$3,500.00	New subdivision signs, frames, paint to repair wooden subdivision signs.
Capital Improvements: Residential Streets Program	01-030-7112	$0.00	$0.00	$0.00	$1,000,000.00	Annual Residential Streets Program - Amount from 5-year CIP
Capital Improvements - Buildings & Facilities	01-030-7130	$11,175.22	$0.00	$0.00	$100,000.00	PW Roof repair
Contingency	01-030-9000	$0.00	$0.00	$3,187.50	$10,000.00	Funding for unforeseen expenses or unexpected circumstances
TOTAL EXPENDITURES PUBLIC WORKS		**$ 1,289,945.27**	**$ 1,708,978.52**	**$ 1,268,864.51**	**$ 2,844,701.77**	
Parks						
Wages - Full Time Employees	01-050-4110	$58,951.38	$62,237.04	$62,093.00	$65,618.00	1 full time employee as of 2026
Wages - Overtime Pay	01-050-4130	$7,091.11	$4,500.00	$4,211.07	$5,500.00	Parks OT Pay
Wages - Part Time Employees	01-050-4210	$30,655.11	$25,524.45	$37,000.00	$37,000.00	3 part time summer employees as of 2026
Health Insurance	01-050-4310	$19,215.79	$20,073.00	$25,000.00	$38,399.16	1FTE
Life Insurance	01-050-4320	$42.00	$84.00	$42.00	$42.00	1 FTE
Disability Insurance	01-050-4330	$553.64	$500.00	$461.52	$500.00	1 FTE
Unemployment Benefits	01-050-4340	$0.00	$3,000.00	$0.00	$1,000.00	No claims expected
Medical Screening / Drug Testing	01-050-4370	$79.00	$400.00	$200.00	$400.00	Testing for new employees, quarterly randon drug testing for CDL, drug testing for summer hire backs.
FICA - Employer Contribution	01-050-4510	$4,942.35	$4,761.13	$5,129.75	$2,475.90	FICA Obligation 7.65%
Pension (IMRF) - Employer Contribution	01-050-4540	$1,406.46	$1,008.24	$1,122.87	$1,628.60	IMRF Employer Rate 2.29%
Uniforms	01-050-4610	$1,008.93	$1,500.00	$1,500.00	$1,500.00	Uniforms, sweatshirts, winter coat, hats, t-shirts, etc.
Personal Protective Equipment	01-050-4611	$510.82	$650.00	$730.17	$1,000.00	Work boots, safety glasses, winter safety gear, gloves, mask, etc.
Maintenance & Repairs - Equipment	01-050-5120	$5,073.19	$15,000.00	$10,000.00	$15,000.00	Maintenance and repairts to mowers, mowing trailer, equipment used at parks.
Maintenance & Repairs - Buildings & Grounds	01-050-5121	$16,889.92	$47,500.00	$22,000.00	$50,000.00	light bulbs, ballast, keys, flags, cleaning supplies, mulch, weed control, insecticide, paint, wood for construction, etc. for all park locations.
Maintenance & Repairs - Vehicles	01-050-5122	$274.50	$3,000.00	$3,000.00	$3,000.00	Maintenance and repairts to the "Parks" truck, 1 as of 2026
Maintenance & Repairs - Parks	01-050-5123	$3,275.03	$10,000.00	$2,000.00	$50,000.00	Swings, playground equipment, safety playground mulch, picnic tables, etc. and safety mulch
Parks Repair - Contracted Services	01-050-5140	$0.00	$5,000.00	$5,000.00	$5,000.00	Contracted services at any village parks, safety playground mulch, septic tank pump outs, etc.
Tree Maintenance & Removal - Contracted Services	01-050-5160	$0.00	$20,000.00	$5,400.00	$20,000.00	Contracted tree maintenance and removal program for the parks in the Village
Other Contracted Services	01-050-5162	$1,772.33	$1,500.00	$1,500.00	$2,000.00	Contracted building safety (fire extinguisher testing, fire suppression testing)
Memberships & Dues - Employees	01-050-5510	$0.00	$500.00	$500.00	$500.00	Pesticide license, any other parks related membership/due
Training & Seminars	01-050-5530	$160.50	$1,000.00	$270.00	$1,000.00	Pesticide license training, chainsaw training, parks related trainings
Equipment Rentals	01-050-5860	$4,182.65	$8,000.00	$3,037.50	$10,000.00	Rentals of stump grinder, portable toilets at the parks, other park related equipment

Description	Account ID	2025 Final	Adopted Budget 2026	Projected YE 2026	Draft 2027 Budget	Budget Notes
Departmental Operating Supplies & Expenses	01-050-5990	$763.96	$7,500.00	$1,500.00	$5,000.00	bug/bee sprays, poision ivy wash, mosquito sprays, flags, marking paint, misc. tools, etc.
Building Utilities (Gas & Electric)	01-050-6010	$6,309.08	$8,000.00	$6,500.00	$8,000.00	Gas and electric bills/fees for park buildings
Cleaning Services	01-050-6021	$3,997.50	$4,500.00	$4,095.00	$4,500.00	Contracted cleaning service of Porter Park Cabin
Gasoline & Oil	01-050-6030	$6,923.09	$8,500.00	$10,000.00	$11,500.00	Gas/Diesel for Parks truck/mowers/equipment, mixing oil for 2 cycle equipment, oil for truck/mowers
Equipment Purchase (Non-Capital)	01-050-6051	$711.97	$2,000.00	$2,000.00	$37,000.00	Weed eaters, backpack/hand held blowers, fence, barricades, cones, etc. $25,000 for enclosed trailer/$10,000 for walk behind mower
Park Sign Installation & Replacement	01-050-6200	$1,139.73	$5,000.00	$62.91	$3,000.00	Replacment signs in the Village parks
Capital Improvements - Land	01-050-7110	$0.00	$0.00	$0.00	$0.00	Safety mulch for 5 playgrounds includes delivery and installation.
Capital Improvements - Recreation Paths	01-050-7112	$0.00	$0.00	$0.00	$170,000.00	Path extension on River St; Main St to old bridge
Capital Improvements - Buildings & Facilities	01-050-7130	$20,126.95	$0.00	$0.00	$230,000.00	Replacements of lights to LED at 2 parks
Capital equipment-vehicles	01-050-7411	$41,658.94	$0.00	$0.00	$0.00	No longer needed
Contingency	01-050-9000	$0.00	$10,000.00	$0.00	$10,000.00	Funding for unforeseen expenses or unexpected circumstances
TOTAL EXPENDITURES PARKS		**$ 237,715.93**	**$ 281,237.86**	**$ 214,355.79**	**$ 790,563.66**	
TOTAL EXPENDITURES - GENERAL FUND				**$ 7,451,590.67**	**$ 10,568,371.75**	
			Change in fund balance	**$ 1,157,691.61**	**$ (1,906,509.59)**	
			2027 Projected YE Fund Balance		**$ 3,039,433.33**	

Description	Account ID	2025 Final	Adopted Budget 2026	Projected YE 2026	Draft 2027 Budget	Budget Notes
TIF						
Unrestricted Carryover Balance					$ 98,476.00	
Property Taxes	20-020-3110	$ 33,438.19	$ 20,000.00	$ 40,078.00	$ 41,000.00	
Interest Income	20-020-3710		$ -			
		$ 33,438.19	$ 20,000.00	$ 40,078.00	$ 41,000.00	
Land Improvements	20-020-7110		$ -			
			Change in fund balance		**$ 41,000.00**	
			2027 Projected YE Fund Balance		**$ 139,476.00**	

Description	Account ID	2025 Final	Adopted Budget 2026	Projected YE 2026	Draft 2027 Budget	Budget Notes
CAPITAL & DEBT SERVICE FUND						
Unrestricted Carryover Balance - Debt Services					$ 120,750.00	
REVENUES						
Excise Tax (Telecommunication)	80-010-3420	$108,035.41	$111,000.00	$0.00	$0.00	
Interfund Transfer from General Fund - Debt	80-010-3900	$127,592.92	$273,964.00	$273,964.00	$0.00	
		$235,628.33	$384,964.00	$273,964.00	$0.00	
EXPENDITURES						
Debt Service Payments (Bonds) - Principal	80-010-8010	$ 365,000.00	$ 137,868.76	$ 375,000.00	$ 90,000.00	
Debt Service Payments (Bonds) - Interest	80-010-8020	$ 17,778.75	$ 247,095.00	$ 9,964.00	$ 1,935.00	
		$ 382,778.75	$ 384,963.76	$ 384,964.00	$ 91,935.00	
			Change in fund balance		**$ (91,935.00)**	
			2027 Projected YE Fund Balance		**$ 28,815.00**	
Unrestricted Carryover Balance - Capital					$ 1,170,934.84	
REVENUES						
Grants - Capital Projects Fund	90-010-3250	$855,533.51	$0.00	$34,186.00	$532,000.00	
Interfund Transfer from General Fund - Cap Projects	90-010-3900	$0.00	$695,382.85	$695,382.85	$0.00	
		$ 855,533.51	$ 695,382.85	$ 729,568.85	$ 532,000.00	
EXPENDITURES						
Capital Improvements - Streets & Highways	90-010-6203	$512,523.30	$0.00			
Legal Services - Captial Projects	90-010-6403		$0.00			
Other Professional Services - Capital Projects	90-010-6404		$0.00			
Residential Streets program	90-030-6100	$24,975.00		$763,790.51		
Riverside Park Capital Projects	90-050-6201		$30,000.00		$0.00	
Porter Park Phase II - OSLAD	90-050-6410		$1,087,000.00	$130,000.00	$1,200,000.00	
Projects	90-010-7150	$471.00	$0.00	$0.00	$0.00	
		$ 1,101,299.27	$ 1,220,000.00	$ 1,121,360.51	$ 1,200,000.00	
			Change in fund balance		**$ (668,000.00)**	
			2027 Projected YE Fund Balance		**$ 502,934.84**	

Description	Account ID	2025 Final	Adopted Budget 2026	Projected YE 2026	Draft 2027 Budget	Budget Notes
MOTOR FUEL TAX FUND						
Unrestricted Carryover Balance					**$ 2,644,836.33**	
REVENUES						
Motor Fuel Tax Allocations	50-030-3240	$ 501,408.82	$ 501,703.44	$ 501,763.00	$ 505,437.66	
Interest	50-030-3710	$ 81,738.09	$ 40,000.00	$ 70,417.33	$ 75,000.00	
Interfund Transfer from General Fund	50-030-3900	$ -	$ 55,000.00	$ -	$ -	
Total		$ 583,146.91	$ 596,703.44	$ 572,180.33	$ 580,437.66	
EXPENDITURES						
Main Street Project	50-030-5140		$ -		$ 1,300,000.00	McDonald to Grove
Engineering	50-030-5220		$ -		$ 52,000.00	Main St. engineering supervision
Operating Supplies	50-030-6040	$ 139,625.00	$ 200,000.00	$ 200,000.00	$ 235,547.20	Salt for the Village Roads
		$ 139,625.00	$ 200,000.00	$ 200,000.00	$ 1,587,547.20	
			Change in fund balance		**$ (1,007,109.54)**	
			2027 Projected YE Fund Balance		**$ 1,637,726.79**	
TRAILS & OPEN SPACE FUND						
Unrestricted Carryover Balance					$0.00	
REVENUES						
Pivot Solar Annual Payment	60-050-3250	$0.00	$0.00	$0.00	$20,000.00	
Total		$0.00	$0.00	$0.00	$20,000.00	
EXPENDITURES						
		$ -	$ -	$ -	$ -	
			Change in fund balance		**$ 20,000.00**	
			2027 Projected YE Fund Balance		**$ 20,000.00**	

Stateline Mass Transit District

11722 Main Street • Roscoe, IL 61073
Phone: 779-771-6778 • Fax: 815-770-5989 • Ride Scheduling: 877-561-3330
E-Mail: info@smtd.biz • Web Site: www.smtd.biz

February 10, 2026

SENT VIA REGULAR MAIL AND EMAIL

Josef R. Kurlinkus
Village Administrator
Village of Roscoe
10631 Main Street
Roscoe, IL 61073
Email: josef@villageofroscoe.com

RE: Stateline Mass Transit District FY 2026 Funding

Dear Mr. Kurlinkus,

Please allow this letter to serve as an official request from the Stateline Mass Transit District ("SMTD") Board of Trustees for your Fiscal Year 2026 contribution of $25,000.00 to SMTD. This payment is your annual contribution, which is used to support the Mass Transit service in your municipality.

The checks should be made payable to:

Stateline Mass Transit District
Attn: Sharon Hecox, Executive Director
11722 Main Street
Roscoe, IL 61073

As the request letter for Fiscal Year 2025 stated, an increase in the requested amount from local municipalities was expected pending the results from the Fiscal Year 2024 audit. Attached, you will find this audit for your review. Over the past 18 years, SMTD ridership has increased regionally from 207 per month to over 2,700 trips per month. Funding is provided, through statute, from the Illinois Downstate Operating Assistance (DOAP). This funding provides for some of the operating costs of SMTD, but additional funds from the state are not available and all the funds apportioned to SMTD are expended within the applicable fiscal year.

SMTD has grown to be a leader in the community by providing safe, affordable, and reliable service to community residents. SMTD now connects residents to essential services, jobs, education, healthcare, after-school activities, and church. Additionally, "*Cadillac service*" is a

response to a high demand need to provide curb-to-curb service. In connecting people to businesses and creating local jobs, economic development and growth in the community is fostered.

No increase is requested for Fiscal Year 2026; however, a $5,000 increase will be requested for each of the next two fiscal years. A total of $30,000 will be requested in Fiscal Year 2027 and $35,000 will be requested in Fiscal Year 2028.

Please feel free to contact my office should you have any questions. Thank you for your courtesy and cooperation in this matter.

Very truly yours,

SHARON HECOX
Executive Director

Re: **Pivot Energy IL 143 LLC** November 17, 2026

Dear Village President and Trustees:

Thank you for your continued consideration of the proposed commercial solar energy facility at 12233 North 2nd Street. We are writing as a follow up to our earlier letter to provide additional detail on the community benefit contribution we offered, and to present an enhanced proposal.

Throughout the review process, we have made several design revisions in response to feedback from the Village, Village Staff, and the ZBA, including relocating the array to the rear of the property, replacing utility poles with pad-mounted equipment, paving the access drive, and adding landscaping. These changes were made willingly, and each carries a meaningful cost implication for the project. We raise this not to diminish those commitments, but to show that Pivot has invested substantially in responding to the Village's priorities.

Our rationale for the additional community benefit contribution is to support local commercial development opportunities. We also recognize that these funds could be more readily dedicated toward active and planned parks projects, further enhancing the Village's desirability for commercial development and investment.

In that spirit and mutual desire for commercial development, Pivot is prepared to offer the following:

- **Increased Community Benefit**: Pivot will increase its community benefit contribution from $10,000 to $15,000 annually for the initial 20-year term of the Project's operational life.

- **Further Increase if Screening Is Waived**: Pivot will increase the contribution by $5,000 annually (totaling $20,000 annually) for the initial 20-year term if the screening requirement along the western frontage is waived.

We believe this enhanced commitment demonstrates our dedication to being a long-term, constructive partner in the Village. We would welcome the opportunity to discuss how the contribution could best be structured to serve the Village's goals, and we respectfully request the Village Board's approval of the proposed special use permit.

Sincerely,

Ajla Halilovic
Pivot Energy IL 143 LLC

Wednesday, November 25, 2026 at 2:11:50 PM Central Standard Time

Subject: Salary Comps Data
Date: Wednesday, November 25, 2026 at 2:07:49 PM Central Standard Time
From: Anne Hanson
To: Scot Wrighton

Public Works

The comparison of Public Works compensation among surrounding municipalities indicates that the Village of Roscoe's three-tier wage structure generally encompasses the range of wages identified within the local market. However, Roscoe's Tier 1 starting wage of $20.00 per hour falls below the lowest identified wage in each of the comparable municipalities. Several municipalities compensate employees at rates that fall within Roscoe's Tier 2 and Tier 3 classifications, with identified wages reaching as high as $38.68 per hour.

When evaluating these comparisons, consideration should be given to union representation, departmental size, scope of responsibilities, specialized licensing requirements and the operation of municipal utilities. Machesney Park provides a particularly relevant comparison due to the absence of municipal utility operations. Its identified hourly wages range from $25.75 to $31.32, falling entirely within Roscoe's Tier 2 and Tier 3 classifications.

Municipality	Lowest	Highest	Wage Spread
Loves Park	$27.80	$38.68	$10.88
Rockton $21.50	$32.50	$11.00	
Machesney Park	$25.75	$31.32	$5.57

Public Works "Management"

The review of Public Works leadership positions among surrounding municipalities identified a range of compensation levels, with annual salaries ranging from $77,990.28 to $115,000. Although job titles vary between Director, Superintendent and Street Superintendent, these positions generally share responsibilities for departmental oversight, personnel management, infrastructure maintenance, equipment, budgeting and the coordination of municipal services.

When evaluating these comparisons, consideration should be given to union representation, departmental size, scope of responsibilities, specialized licensing requirements and the operation of municipal utilities.

Human Resources

The review of Human Resources and Finance positions among surrounding municipalities identified significant differences in organizational structure, staffing levels, job classifications and the distribution of administrative responsibilities. Unlike Public Works positions, which generally have more consistent classifications across municipalities, Human Resources and Finance functions are frequently incorporated into other administrative positions rather than established as independent departments.

Of the municipalities surveyed, Machesney Park provides the closest direct comparison to Roscoe's Human Resources Director/Office Manager position. Machesney Park's Finance & Human Resources Director receives an annual salary of $120,657.60 and is supported by a Finance & Human Resources Specialist earning $65,000 annually.

In other municipalities, Human Resources responsibilities appear to be distributed among Village Collectors, Treasurers, Clerks, Administrators or the Mayor's/Village President's office. For example, Rockton's Village Collector, with an annual base salary of $45,600, performs a combination of Human Resources, payroll, benefits administration and financial functions. However, Rockton also maintains separate Treasurer and Village Administrator positions, compensated at $79,950 and $130,000 annually, respectively.

Anne Hanson

Village of Roscoe
HR Director/Office Manager
Direct: 815-846-7042
ahanson@roscoeil.gov

SUBDIVISION ENTRANCE MAINTENANCE POLICY – AMENDED

A. **Purpose**. The purpose of this policy is to ***reinforce neighborhood identity by assisting with the repair, maintenance and replacement of subdivision signs where homeowners associations (HOAs) join with the Village in the cost of improvements, and to set forth the parameters of Village cost-sharing in support of subdivision signage enhancement projects.*** ~~identify the Village' s stance regarding the repair and/or replacement of subdivision entrance signs and support walls within the Village's Right-of-Way (ROW); the maintenance and/ or replacement of said signs and/ or support walls; and the addition of new features such as lighting, fencing, irrigation, seasonal color, and annual plantings.~~

B. **General Standards**. The repair, replacement, or alteration of an existing subdivision entrance sign and/ or support wall shall adhere to the requirements identified within the Village Sign Ordinance ***and this policy***. The Applicant shall coordinate with the ~~Zoning Administrator and/ or the Village~~ Planning Department ***and/or the Public Works Superintendent*** to ensure the requirements of this ordinance ***and policy*** are met.

C. **Subdivision entrance signs located on private property**. Maintenance and repair of subdivision entrance signs not located within the Village's right-of-way, or ***not*** upon Village owned property, ***or on an easement dedicated to the VIllage,*** shall be the sole responsibility of the established HOA or owner of the parcel upon which the signage is located, ***unless the owner where a subdivision sign is located or is proposed to be located grants a permanent easement to the Village for the purpose of installing and/or maintaining the sign.*** An HOA or parcel owner may request that the Village assume ***limited*** responsibility for the repair and maintenance of such signage, ***but only if the sign is on village right-of-way or on a dedicated easement provided for the purpose of installing, repairing and maintaining a subdivision sign.*** ~~however, prior to assuming any such responsibility for repair or maintenance, the HOA or owner of the parcel on which the sign is located shall be required to dedicate that portion of the of the parcel as public right-of-way or to deed the ownership of the parcel to the Village of Roscoe.~~ The Village shall not maintain or repair subdivision entrance signs located on private property ***without an easement.***

D. **Maintenance, repair and replacement of existing subdivision signs and/or support walls**. The Village ~~shall~~ ***may*** maintain, repair and/ or replace ~~all~~ subdivision signs and/or replacement walls ***and monuments under the provisions of an agreement with the Village, but only*** within the Village Right-of-Way (ROW), ***on easements dedicated to the Village for purposes of a subdivision sign, or on property owned or*** ~~only and not~~ under the jurisdiction or maintained by an established Homeowner's Association (HOA) in accordance with the following:

1. **Repair**: Repair and maintenance of current signage shall always be considered as the first option for the Village' s maintenance program. Repair shall be limited to repainting the monument sign, sign panel and/ or the individual letters affixed to the support walls identifying the name of the subdivision no more than once every five (5) years. A standardized palette of paint colors shall be maintained by the Village Planning & ~~Community Development~~ Department, and shall be used to repaint existing signs.

2. Removal and/ or replacement: Should an existing sign become damaged or deteriorated beyond economic repair, as determined by Public Works ~~Director~~ ***Superintendent***, the Village shall remove and dispose of said sign ***without cost to the subdivision***. ***Where the HOA or other homeowner group has executed an agreement for joint repairs or replacement of the sign with the Village of Roscoe,*** the sign shall then be replaced at an amount not to exceed $3,500 per subdivision, ***with the Village paying 75% of the cost and the subdivision paying 25% of the cost,*** in accordance with the following:

   a. Signs shall be replaced in accordance with ~~a~~ standardized sign templates as determined by the Village Planning Department to include material, color, shape, size and font.

   b. Monument signs shall include the replacement of the sign panel and/or the individual letters affixed to the monument sign. The sign panel shall be similar in size to what was removed, or shall adhere to a standardized sign template as determined by the Village Planning Department, to include color, shape, size and font.

   c. Replacement of the sign panel and/ or the individual letters shall not include any repairs to the monument structure itself. Should it be determined that the monument structure itself is damaged or deteriorated beyond economic repair, as determined by Public ***Works Superintendent*** ~~Services Director~~, the Village shall remove and dispose of said monument structure and replace the monument sign with freestanding standardized sign as determined by the Village Planning Department to include material, color, shape, size and font.

   d. ***With a shared sign improvement agreement in place, the Village will pay 75% of sign replacement, sign refurbishing, painting, monument repair or replacement and wall repairs up to a maximum of $3500 per subdivision [not per sign]. The Village will pay 100% of the cost of removal and disposal of old, rotted and deteriorated signs, and 100% of landscape river rock installed in adjacent subdivision sign projects where the Village is sharing in the cost as provided herein.***

E. Maintenance, repair and replacement of existing landscaping, irrigation and lighting ***[and what is prohibited]***

1. **Landscaping**: ***Where a subdivision sign has been replaced or rehabilitated with Village funds under the terms of this policy,*** the Village shall maintain ~~plant material and landscape mulch at~~ the ***adjoining landscaping, but only replace and maintain the river rock therein. All other landscape features and*** ~~subdivision entrances. Any new and/ or additional~~ plant material ~~that is above and beyond what was initially approved and accepted by the Village~~ shall be ~~approved in advance by~~ ***be paid for and maintained by the homeowners. Oversized and all other landscaping schemes must be approved by*** the Public Works ***Superintendent*** ~~Director~~, and shall be paid for and maintained at the sole expense of the established HOA or group of homeowners within a subdivision, ***except for the installation and periodic replacement of river rock.***

2. **Irrigation Systems**.

   a. The Village acknowledges that some subdivision entrances may have included underground irrigation systems installed by the original developer. The Village shall no longer operate, maintain and/ or repair these systems. It is further understood ***that*** these systems shall remain in place, but shall be considered as abandoned.

   b. Established HOA or group of homeowners within a subdivision desiring to assume responsibility for these systems, ~~they~~ may do so only after submitting a request for transfer of maintenance responsibilities from the Village, and receiving approval for such transfer from the Village Board of Trustees.

   c. Upon approval of the transfer of ownership and maintenance responsibilities the established HOA or group of homeowners within a subdivision shall become solely responsible for all maintenance and repair costs associated with the irrigation system. The Village shall not participate in, nor shall they assume payment of, any utility bills associated with the maintenance of these systems.

3. **Sign lighting**: It is understood that some subdivision entrances may have included overhead or directional lighting to illuminate the subdivision sign. As of this date, the Village shall no longer operate, maintain and/ or repair these systems. It is further understood these systems shall remain in place, but shall be considered as abandoned.

   a. Established HOA or group of homeowners within a subdivision desiring to assume responsibility for these systems, ~~they~~ may do so only after submitting a request for transfer of maintenance responsibilities from the Village, and receiving approval for such transfer from the Village Board of Trustees.

   b. Upon approval of the transfer of ownership and maintenance responsibilities, the established HOA or group of homeowners within a subdivision shall become solely responsible for all maintenance and repair costs associated with the lighting system. The Village shall not participate in, nor shall they assume payment of, any utility bills associated with the maintenance of these systems.

F. **Upgrade and/ or replacement – Non-standard**. In the event that a subdivision sign is located within the Village ROW ***or on a dedicated easement provided for a subdivision sign,*** and a group of homeowners within a subdivision with or without an HOA desire to replace their subdivision sign with something other than the current signage, or ***a sign*** different than the standardized sign template as determined by the Village Planning Department, ***and they are willing to collectively bear twenty-five percent (25%) of the cost [with the Village paying the remaining 75%], then*** the following information shall be submitted to the Village Planning Department for consideration:

1. **Petition**. A petition containing the signatures of not less than fifty percent (50%) plus one of the property owners within the subdivision plat where the entrance sign is located. Signatures from renters shall not be deemed as consent. The petition shall include language indicating the signatory owners are aware that all design and construction costs, and future maintenance responsibilities of signage and surrounding landscaping to include

pruning of plants, mulching of plant beds, irrigation systems, lighting, etc. , are the sole responsibility of the established HOA or the group of homeowners within the subdivision.

2. **Sign design** ***Drawing***: A detailed drawing of the proposed sign, prepared in accordance with the standards identified within the Village Sign Ordinance, to include material and color selection.

3. **Landscape plan**: A landscape plan identifying the exact location of the proposed sign and all landscaping enhancements.

4. **Village ~~Board~~ Approval**: Upgrades and replacements beyond the standard sign replacement of the Village shall ***be approved in the same manner as other subdivision sign upgrades and replacements herein, and subject to the same $3500 per subdivision cap on Village cost participation.*** ~~require prior approval of Village Board.~~

5. ~~5.~~ **Sign Grant**: ~~Should the Village Board approve this request,~~ ***An HOA or other homeowner group may receive a sign grant in the amount of seventy-five percent (75%) of the installed cost of the sign up to a maximum of a*** ~~the group of homeowners may be eligible for a~~ $3,500 grant per sub-division, based upon budgeted funds. If the ~~Village Board approves and authorizes the~~ grant ***is approved***, the group of homeowners within a subdivision shall become solely responsible for all maintenance and repair costs of associated signage and landscaping of the subdivision entrance ***thereafter***. The Village shall not participate in any maintenance responsibility or utility costs associated with subdivision entrances ***thereafter, except regarding river rock replacement in the adjoining landscaping as needed, and as determined by the Public Works Superintendent.***

Village Fee Schedule and Cost Recovery Schedule

Adopted annually by Resolution of the Village Board; subject to periodic amendment

1. Purpose

This Fee Schedule is established for the use of Village property, equipment, materials, services, and labor. All fees are intended to recover costs incurred by the Village. Fees may be amended from time to time by resolution of the Village Board.

2. Village Property and Facility Use Fees

Item	Fee
Liberty Lot Usage	$150.00 per day
Bridge Street Parking Lot Usage	$150.00 per day
Hut Usage	$50.00 per hut per day
Hut Delivery/Pickup	$40.00 per hut

3. Materials and Equipment Rental Fees

Item	Fee
Electronic Message Board	$75.00 per day
Traffic Cones (per set of 10)	$10.00
Barricades	$15.00 each
Trash Carts	$10.00 each
Recycling Carts	$10.00 each
Temporary Fencing (50-foot section)	$25.00
Picnic Tables	$10.00 each
Tables	$8.00 each
Chairs	$2.00 each

A-Frame Sign Boards	$15.00 each
No Parking Signs	$5.00 each
Generators	$50.00 each
Electric Hookup	$50.00 per connection
Water Access	$40.00 per connection

4. Public Works Services and Labor

Service	Fee
Post-Event Street Sweeping	$150.00 minimum
Public Works Labor (Standard Hours)	$50.00 per hour per employee
Public Works Labor (Overtime)	$75.00 per hour per employee

Standard Hours: 7:00 a.m. to 3:30 p.m., Monday through Friday

5. Public Works Equipment Rates (Hourly)

Equipment	Fee
Skid Loader	$75.00 per hour
Bucket Truck	$95.00 per hour
Loader	$85.00 per hour
Truck	$65.00 per hour
Utility Vehicle (Gator)	$40.00 per hour

6. Police Department Services

Labor Rates

Service	Fee
Police Labor (Standard)	$70.00 per hour per officer
Police Labor (Overtime)	$100.00 per hour per officer

Equipment Rates (Hourly)

Equipment	Fee
Squad Car	$25.00 per hour
Bike Patrol	$10.00 per hour
Drone Unit	$50.00 per hour

7. Late Applications

The fee for late applications shall be $100.00.

Applications submitted fewer than 30 days prior to the event that do not require coordination with the Police Department, Public Works Department, or other Village resources may be accepted at the discretion of the License & Permitting Department and shall be subject to a late application fee as established in Section 11-491.

Applications requiring coordination with the Police Department, Public Works Department, or other Village resources shall not be accepted fewer than 60 days prior to the event.

8. General Provisions

- The Village may require a deposit prior to any event based on estimated costs.
- All fees shall be billed based on actual use unless otherwise stated.
- The event sponsor shall be responsible for any damage to Village property and shall reimburse the Village for repair or replacement costs.
- Fees may be waived or reduced for Village-sponsored events or events deemed to provide significant public benefit, as determined by the Village Board.
- This Fee Schedule shall be reviewed annually and may be updated by resolution of the Village Board.