



Meeting Agenda

Location:

Village Hall -
10631 Main Street
Roscoe, IL 61073

Village Board of Trustees

Tuesday, July 01, 2025

6:30 PM

CALL TO ORDER**PLEDGE OF ALLEGIANCE****ROLL CALL****APPROVAL OF THE MINUTES**

- 1. Approval of the Minutes** for the meeting of the Village Board of Trustees from **June 17, 2025.**

PUBLIC COMMENT (Limited to 3 minutes per speaker)**PRESIDENT'S REPORT****TREASURER'S REPORT**

- 2. Cash Report and Bills**
- 3. Approval of Bills**
- 4. Year to Date, Revenues and Expenditures**

CONSENT AGENDA

All items on the Consent Agenda are considered to be routine in nature and will be enacted by one motion. There will be no separate discussion of these items unless a Board member so requests, in which event, the item will be removed from the Consent Agenda, and will be discussed and approved separately.

ACTION FROM THE LIQUOR COMMISSION

- 5. Approval of Ordinance 2025-12, decreasing the maximum number of authorized Class "BL" (Boutique Gaming) liquor licenses to eleven.**
- 6. Approval of issuance of a Class "T" (Temporary) liquor license to Rybo Ventures Inc d/b/a Poison Ivy Pub for three days in conjunction with the Lions Club Fall Festival at the Village's Leland Park - September 5, 6, 7, 2025.**

MOTIONS AND RESOLUTIONS (Final action)

Village Board of Trustees
Meeting Agenda - July 01, 2025

- 7. Approval of a Special Event Permit for Louiepalooza 2025.** The event will take place at 5689 Elevator Road on August 9, 2025, from 12:00 pm - 10:30 pm.
- 8. Approval of Ordinance 2025-13, approving a Planned Unit Development (PUD)** for the properties commonly known as PINs 04-29-251-010, 04-29-251-013, 04-29-251-011, 0429-251-014, 04-29-251-012, 04-29-277-003, 04-29-277-007, 04-29-277-004, 04-29-27-08, 04-29-277-009, 04-29-277-005, and 04-29-277-006

[Applicant: Anthony Pipitone]

ZBA Recommends Approval Voting 3-1-1 on June 11, 2025

COTW Recommends Approval Voting 4-0-0 on June 17, 2025

- 9. Approval Resolution 2025-R30, approving the Tentative and Final Plat of Prairie Garden Plat No. 4, a Replat of Plat 3 of Prairie Garden**

ZBA Recommends Approval Voting 3-1-1 on June 11, 2025

COTW Recommends Approval Voting 4-0-0 on June 17, 2025

- 10. Approval of Resolution 2025-31, approving Bid Specifications and Bid Letting for the Hodges Run Small Business Incubator Site**

NEW BUSINESS (First reading or suspend rules)

- 11. Approval of Resolution 2025-32, authorizing an Agreement with Municipal Code Enforcement, LLC** to act as the Village's code enforcement officer.

Presentation by: Allison Schwark - Municipal Code Enforcement, LLC

- 12. Approval of Resolution 2025-33, awarding the Village's Class "D" Road Patching Contract (2025) to Norwest Construction, Inc.** for the quoted amount of **\$63,790.00.**

- 13. Approval of a Special Event Permit for the 2025 Fall Festival and Parade.** The event will take place at **Leland Park and Main Street** on September 5, 6, and 7 2025.

- 14. Approval of Ordinance 2025-014, authorizing the continuation of the Municipal Grocery Tax** at its existing rate.

QUESTIONS AND REPORTS

15. Upcoming Public Information Sessions & Open Houses

Chicory Ridge Fiber Installation Project
Thursday, July 3, 2025 - 5:30p to 6:30p

Winnebago County Highway Department - County Road Project Update
Thursday July 17, 2025 - 5:30p to 6:30p

Main Street Zoning Districts

Wednesday, July 23, 2025 - 6:00p to 8:00p

PUBLIC COMMENT (Limited to 3 minutes per speaker)

EXECUTIVE SESSION (IF NECESSARY)

ADJOURNMENT



Meeting Minutes

Location:

Village Hall -
10631 Main Street
Roscoe, IL 61073

Village Board of Trustees

Tuesday, June 17, 2025

6:30 PM

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

PRESENT

Trustee William Babcock
Trustee Justin Plock
Trustee Michael Sima
Trustee Michael Wright
Village President Carol Gustafson

ABSENT

Trustee John Broda
Trustee Dayne Mead

APPROVAL OF THE MINUTES

President Gustafson asked for an Approval of the Minutes for June 3rd, 2025.

Motion was made by Trustee Babcock, second by Trustee Sima. Voting yes: Trustees Wright, Sima, Babcock, Plock. 4-0-0.

1. **Approval of the Minutes** for the meeting of the Village Board of Trustees from **June 3, 2025.**

President Gustafson asked for an approval of the Minutes for June 3, 2005.

Motion was made by Trustee Babcock, second by Trustee Sima. Voting yes: Sima, Wright, Plock, Babcock.

PUBLIC COMMENT (Limited to 3 minutes per speaker)

PRESIDENT'S REPORT

2. Presentation and Discussion of proposed development project by Marvin Keys of First Midwest Group.

President Gustafson welcomed Marvin Keys from First Midwest Group.

Marvin Keys discussed his property at the corner of Willowbrook Road and I-90 Intersection. He asked the Board to reconsider the approval of his development plan.

Marvin stated he currently has His planned development requires that the Board waive the required right of way at the intersection. The development cannot happen without the additional footage.

President Gustafson stated that she appreciated all the information and recognized how much work, and cost has gone into the planning. But the Village has also put in time and money in planning of the intersection. The right of way is required.

Brandon Boggs Village Engineer stated the intersection design with a right of way was approved by IDOT. Future development at this intersection would not be possible without the right of way.

Trustees asked Mr. Keys if he could change his design. he said no. The project is dead without the additional footage.

The Board stated that it would not waive the required right of way.

TREASURER'S REPORT

3. Cash Report and Bills

President Gustafson asked for a motion for the approval of the bills.

Expenditures are \$380,573.67, Payroll is \$122,798.01. Total Expenditures \$503,571.68.

Motion was made by Trustee Wright, second by Trustee Sima. Voting yes: Trustees Plock, Sima, Babcock, Wright 4-0-0.

4. Approval of Bills

5. Year to Date, Revenues and Expenditures

CONSENT AGENDA

All items on the Consent Agenda are considered to be routine in nature and will be enacted by one motion. There will be no separate discussion of these items unless a Board member so requests, in which event, the item will be removed from the Consent Agenda, and will be discussed and approved separately.

6. **Approval of Resolution 2025-R28**, authorizing an agreement with **Allegion Access Technologies LLC (Stanley Access Technologies)** for the quoted amount of **\$8,048.00** for the installation of **ADA automatic door openers at Village Hall.**

President Gustafson asked for a motion to approve these 3 items on the consent agenda.

Motin was made by Trustee Babcock, second by Trustee Plock. Voting yes: Trustees Wright, Sima, Plock, Babcock 4-0-0.

7. **Approval of Ordinance 2025-10**, amending **Section §13-355** of the Village of Roscoe Code of Ordinances to require tall grass and weeds to be cut prior to reaching a height of 8 inches (currently 12 inches).

President Gustafson asked for a motion to approve these 3 items on the consent agenda.

Motin was made by Trustee Babcock, second by Trustee Plock. Voting yes: Trustees Wright, Sima, Plock, Babcock 4-0-0.

MOTIONS AND RESOLUTIONS (Final action)

8. **Approval of Ordinance 2025-11**, approving an amendment to the Village's Liquor Code clarifying the requirement for a License Holder to maintain order within a Licensed Establishment.

President Gustafson asked for a motion to approve these 3 items on the consent agenda.

Motin was made by Trustee Babcock, second by Trustee Plock. Voting yes: Trustees Wright, Sima, Plock, Babcock 4-0-0.

NEW BUSINESS (First reading or suspend rules)

9. **Approval of Resolution 2025-R29**, awarding **Rock Road Companies, Inc.** the contract for the completion of the **2025 Residential Streets Program** for the amount of **\$503,565.66**.

President Gustafson asked for a motion to suspend the rules and make the contract award a final vote.

The motion was made by Trustee Plock, second by Trustee Babcock. Voting yes: Trustees Wright, Sima, Plock, Babcock 4-0-0.

President asked for a motion to take a final vote on awarding the contract to Rock Road Companies.

Motion was made by Trustee Wright, second by Trustee Sima. Voting yes: Trustees Sima, Wright, Plock, Babcock 4-0-0.

10. **Approval of a Special Event Permit for National Night Out 2025**. The event will take place on Main Street from Bridge Street to just north of Village Hall on August 5, 2025, from 6:00 pm - 8:00 pm.

President Gustafson asked to Suspend the rules and for Approval of a Special Event Permit for National Night out on August 5th, 2025, from 6 pm to 8 pm.

Motion was made by Trustee Plock, second Trustee Wright. Voting yes: Trustees Sima, Babcock, Wright, Plock 4-0-0.

Final Vote

Motion was made by Trustee Plock, second by Trustee Wright. Voting yes: Trustees Sima, Plock, Babcock, Wright 4-0-0.

QUESTIONS AND REPORTS

President Gustafson stated that in response to Trustee Plock question about code enforcement grass growing. The Village is in the process of finding a firm to take over our code enforcement. It has been very difficult to find a part-time employee. Code enforcement will be outsourced.

Mr. Kurlinkus Village Administrator stated that the Village has about 25 code weed cases. These cases will be handled by the current code enforcement employee. However, he leaves at the end of the month.

President Gustafson reminded us of some upcoming events this weekend. There is the Market at Main Street and Bridge Steet from 10 to 3, Paper Shredding at the Roscoe Middle between the hours of 1 and 3 and radio flyers at Chicory Ridge Park beginning at 8:00 am

PUBLIC COMMENT (Limited to 3 minutes per speaker)

EXECUTIVE SESSION (IF NECESSARY)

ADJOURNMENT

President Gustafson asked for a motion to Adjourn the meeting.

Motion was made by Trustee Plock, second by Trustee Wright. Voting yes: Trustee Sima, Wright, Plock, Babcock 4-0-0.

Meeting was Adjourned at 7:25 pm.

Report Criteria:

Detail report.

Invoices with totals above \$0.00 included.

Only unpaid invoices included.

Invoice Detail.GL account (2 Characters) = {<>} "50"

Vendor	Vendor Name	Invoice Number	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
AMAZON CAPITAL SERVICES									
311	AMAZON CAPITAL SERVICES	11G3-F616-HV	Monitor	01-040-5951 IT - Hardware Purchases	06/16/2025	99.99	.00		
311	AMAZON CAPITAL SERVICES	1H7M-49MH-R	PARK CLOSED FROM SUNSET TO SU	01-050-6200 Park Signs Install & Replac	06/25/2025	102.60	.00		
311	AMAZON CAPITAL SERVICES	1KWD-JMLX-P	Altamirano - Tshirts / Pants	01-040-4612 Uniforms	06/16/2025	78.87	.00		
311	AMAZON CAPITAL SERVICES	1KWD-JMLX-P	Paper Towels / Toilet Paper - PD	01-040-6020 Office Supplies	06/16/2025	94.19	.00		
311	AMAZON CAPITAL SERVICES	1VHG-VK1H-H	*RETURN* Watch Band	01-040-5990 Departmental Operating S	06/02/2025	9.99-	.00		
Total AMAZON CAPITAL SERVICES:						365.66	.00		
APG OF SOUTHERN WISCONSIN									
442	APG OF SOUTHERN WISCONSI	381492	ZONING LEGAL NOTICES	01-010-5330 Printing & Publishing	06/20/2025	17.88	.00		
Total APG OF SOUTHERN WISCONSIN:						17.88	.00		
AZAVAR									
603	AZAVAR	158727	CONTINGENCY PAYMENT - SALES TA	01-010-5240 Consulting	06/08/2025	649.65	.00		
Total AZAVAR:						649.65	.00		
CDW GOVERNMENT, INC.									
1161	CDW GOVERNMENT, INC.	AE47D4X	2 LENOVO THINKPADS - PW	01-030-5951 IT - Hardware Purchases	06/06/2025	4,406.44	.00		
1161	CDW GOVERNMENT, INC.	AE47F1H	4 MONITORS - PW STAFF	01-030-5951 IT - Hardware Purchases	06/06/2025	2,334.00	.00		
1161	CDW GOVERNMENT, INC.	AE4824K	LENOVO THINK PAD - LIC & PERMITTI	01-010-5951 IT - Hardware Purchases	06/06/2025	2,203.22	.00		
1161	CDW GOVERNMENT, INC.	AE482H	LENOVO THINK PAD - HR	01-017-5951 IT - Hardware Purchases	06/06/2025	2,203.22	.00		
Total CDW GOVERNMENT, INC.:						11,146.88	.00		
CERTIFIED LABORATORIES									
1172	CERTIFIED LABORATORIES	9099210	X-433 AEROSOL, GRRR - PW STOCK	01-030-5990 Departmental Operating S	04/01/2025	458.45	.00		
Total CERTIFIED LABORATORIES:						458.45	.00		
COMMONWEALTH EDISON									
1411	COMMONWEALTH EDISON	060525 2222	5/6/25-6/5/25 BRIDGE LIGHTS	01-030-5411 Electricity - Street Lights	06/06/2025	135.60	.00		

Vendor	Vendor Name	Invoice Number	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
1411	COMMONWEALTH EDISON	061125 1222	5/12/25-6/11/25 BIKE PATH LIGHTS	01-030-5411 Electricity - Street Lights	06/11/2025	32.86	.00		
1411	COMMONWEALTH EDISON	061125 3000	5/8/25-6/9/25 6545 WINDFLOWER	01-050-6010 Building Utilities (Gas&Ele	06/11/2025	109.83	.00		
1411	COMMONWEALTH EDISON	061325 2000	5/12/25-6/11/25 5802 HARRISON ST - L	01-050-6010 Building Utilities (Gas&Ele	06/13/2025	39.90	.00		
1411	COMMONWEALTH EDISON	061325 32000	5/12/25-6/11/25 5785 BROAD ST - LELA	01-050-6010 Building Utilities (Gas&Ele	06/13/2025	183.60	.00		
1411	COMMONWEALTH EDISON	061725 2000	5/12/25-6/11/25 RIVER ST LITE R25	01-030-5411 Electricity - Street Lights	06/17/2025	6.90	.00		
1411	COMMONWEALTH EDISON	061925 1222	5/12/25-6/11/25 N 2ND ST SIGN	01-030-5411 Electricity - Street Lights	06/19/2025	59.88	.00		
Total COMMONWEALTH EDISON:						568.57	.00		
DEARBORN LIFE INSURANCE COMPANY									
1721	DEARBORN LIFE INSURANCE C	061325	DISABILITY INS - ADMIN	01-010-4330 Disability Insurance	06/13/2025	148.72	.00		
1721	DEARBORN LIFE INSURANCE C	061325	DISABILITY INS - HR	01-017-4330 Disability Insurance	06/13/2025	50.58	.00		
1721	DEARBORN LIFE INSURANCE C	061325	DISABILITY INS - PW	01-030-4330 Disability Insurance	06/13/2025	343.32	.00		
1721	DEARBORN LIFE INSURANCE C	061325	DISABILITY INS - PD	01-040-4330 Disability Insurance	06/13/2025	861.56	.00		
1721	DEARBORN LIFE INSURANCE C	061325	DISABILITY INS - PK	01-050-4330 Disability Insurance	06/13/2025	42.64	.00		
Total DEARBORN LIFE INSURANCE COMPANY:						1,446.82	.00		
DELTA DENTAL OF ILLINOIS-RISK									
1791	DELTA DENTAL OF ILLINOIS-RIS	1934794	DENTAL - ADMIN	01-010-4310 Health Insurance	07/01/2025	97.50	.00		
1791	DELTA DENTAL OF ILLINOIS-RIS	1934794	VISION INS - ADMIN	01-010-4310 Health Insurance	07/01/2025	16.65	.00		
1791	DELTA DENTAL OF ILLINOIS-RIS	1934794	DENTAL - HR	01-017-4310 Health Insurance	07/01/2025	67.32	.00		
1791	DELTA DENTAL OF ILLINOIS-RIS	1934794	VISION INS - HR	01-017-4310 Health Insurance	07/01/2025	10.83	.00		
1791	DELTA DENTAL OF ILLINOIS-RIS	1934794	DENTAL - PW	01-030-4310 Health Insurance	07/01/2025	381.02	.00		
1791	DELTA DENTAL OF ILLINOIS-RIS	1934794	VISION INS - PW	01-030-4310 Health Insurance	07/01/2025	60.36	.00		
1791	DELTA DENTAL OF ILLINOIS-RIS	1934794	DENTAL - PD	01-040-4310 Health Insurance	07/01/2025	1,654.22	.00		
1791	DELTA DENTAL OF ILLINOIS-RIS	1934794	VISION INS - PD	01-040-4310 Health Insurance	07/01/2025	228.06	.00		
1791	DELTA DENTAL OF ILLINOIS-RIS	1934794	DENTAL - PK	01-050-4310 Health Insurance	07/01/2025	118.70	.00		
1791	DELTA DENTAL OF ILLINOIS-RIS	1934794	VISION INS - PK	01-050-4310 Health Insurance	07/01/2025	16.23	.00		
Total DELTA DENTAL OF ILLINOIS-RISK:						2,650.89	.00		
FOSTER & FOSTER, INC.									
2331	FOSTER & FOSTER, INC.	36736	PREP OF ACTUARIAL VALUATION POL	01-014-5234 Treasurer Services - Pensi	06/25/2025	3,075.00	.00		
Total FOSTER & FOSTER, INC.:						3,075.00	.00		
FRSA-PAYMENTS									
5881	FRSA-PAYMENTS	061325 11PS	5/5/25-6/5/25 5783 BROAD ST - LELAN	01-050-6010 Building Utilities (Gas&Ele	06/13/2025	2.53	.00		

Vendor	Vendor Name	Invoice Number	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
Total FRSA-PAYMENTS:						2.53	.00		
HALL SIGNS, INC.									
2673	HALL SIGNS, INC.	135492	HANDICAPPED PARKING, NO SWIMMI	01-050-6200 Park Signs Install & Replac	06/20/2025	225.59	.00		
Total HALL SIGNS, INC.:						225.59	.00		
ILLINOIS PUBLIC RISK FUND									
3121	ILLINOIS PUBLIC RISK FUND	96703	2025 MONTHLY INSTALLMENT W/C IN	01-015-5812 Workers Compensation Ins	06/17/2025	8,629.00	.00		
Total ILLINOIS PUBLIC RISK FUND:						8,629.00	.00		
IPBC - HEALTH BENEFITS									
3231	IPBC - HEALTH BENEFITS	070125	VOL LIFE	01-000-2211 Life Insurance-Additional V	07/01/2025	403.80	.00		
3231	IPBC - HEALTH BENEFITS	070125	DEP LIFE	01-000-2212 Life Insurance-Dependent	07/01/2025	30.69	.00		
3231	IPBC - HEALTH BENEFITS	070125	VOL INDEMNITY INS	01-000-2215 Indemnity - Vol	07/01/2025	64.18	.00		
3231	IPBC - HEALTH BENEFITS	070125	HEALTH INS - ADMIN	01-010-4310 Health Insurance	07/01/2025	1,447.79	.00		
3231	IPBC - HEALTH BENEFITS	070125	LIFE INS - ADMIN	01-010-4320 Life Insurance	07/01/2025	7.00	.00		
3231	IPBC - HEALTH BENEFITS	070125	HEALTH INS - HR	01-017-4310 Health Insurance	07/01/2025	1,477.28	.00		
3231	IPBC - HEALTH BENEFITS	070125	LIFE INS - HR	01-017-4310 Health Insurance	07/01/2025	3.50	.00		
3231	IPBC - HEALTH BENEFITS	070125	HEALTH INS - PW	01-030-4310 Health Insurance	07/01/2025	7,659.58	.00		
3231	IPBC - HEALTH BENEFITS	070125	LIFE INS - PW	01-030-4320 Life Insurance	07/01/2025	24.91	.00		
3231	IPBC - HEALTH BENEFITS	070125	HEALTH INS - PD	01-040-4310 Health Insurance	07/01/2025	29,082.64	.00		
3231	IPBC - HEALTH BENEFITS	070125	LIFE INS - PD	01-040-4320 Life Insurance	07/01/2025	58.57	.00		
3231	IPBC - HEALTH BENEFITS	070125	HEALTH INS - PK	01-050-4310 Health Insurance	07/01/2025	1,500.22	.00		
3231	IPBC - HEALTH BENEFITS	070125	LIFE INS - PK	01-050-4320 Life Insurance	07/01/2025	3.50	.00		
Total IPBC - HEALTH BENEFITS:						41,763.66	.00		
JERRYS AUTO PARTS									
3401	JERRYS AUTO PARTS	557023	OIL FILTER - TRUCK #207	01-030-5120 Maint & Repairs - Equipme	06/17/2025	13.66	.00		
Total JERRYS AUTO PARTS:						13.66	.00		
JOHNSON CONTROLS FIRE PROTECTION LP									
3459	JOHNSON CONTROLS FIRE PR	24566675	ANNUAL SERVICE - PD	01-040-5121 Maintenance & Repairs - B	02/10/2025	835.79	.00		
3459	JOHNSON CONTROLS FIRE PR	24566675	ANNUAL SERVICE - LELAND PARK, P	01-050-5162 Other Contracted Services	02/10/2025	835.80	.00		
3459	JOHNSON CONTROLS FIRE PR	24570116	ANNUAL SERVICE - PW	01-030-5162 Other Contracted Services	02/14/2025	1,250.70	.00		

Vendor	Vendor Name	Invoice Number	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
Total JOHNSON CONTROLS FIRE PROTECTION LP:						2,922.29	.00		
Mark D. Olson, CPA, Ltd									
4291	Mark D. Olson, CPA, Ltd	1736	ROSCOE POLICE PENSION ACCOUNT	01-014-5233 Treasurer Services - Gener	06/26/2025	5,250.00	.00		
4291	Mark D. Olson, CPA, Ltd	1736	ROSCOE POLICE PENSION ACCOUNT	01-014-5234 Treasurer Services - Pensi	06/26/2025	525.00	.00		
Total Mark D. Olson, CPA, Ltd:						5,775.00	.00		
MENARD'S									
4411	MENARD'S	50355	T8 MV BALLAST, WEEDER, TOGGLE, T	01-050-5121 Maintenance & Repairs - B	06/09/2025	113.41	.00		
4411	MENARD'S	50358	HYDROFLEX LIGHT - PORTER	01-050-5121 Maintenance & Repairs - B	06/09/2025	64.99	.00		
4411	MENARD'S	50412	TRANSPLANTER - PORTER	01-030-5121 Maintenance & Repairs - B	06/10/2025	3.99	.00		
4411	MENARD'S	50412	TREE WATERING BAGS, KNEE PADS,	01-030-5990 Departmental Operating S	06/10/2025	42.92	.00		
4411	MENARD'S	50414	KNEE PADS - TRUCK #206	01-030-5990 Departmental Operating S	06/10/2025	14.99	.00		
4411	MENARD'S	50487	CLEAR WOOD PROTECTOR	01-030-5121 Maintenance & Repairs - B	06/11/2025	164.00	.00		
4411	MENARD'S	50498	COILED PRO EDGING, COUPLER KIT,	01-050-5121 Maintenance & Repairs - B	06/11/2025	180.90	.00		
4411	MENARD'S	50504	ANCHOR KIT - PORTER PARK	01-050-5121 Maintenance & Repairs - B	06/11/2025	44.97	.00		
4411	MENARD'S	50505	CREDIT - ANCHOR KIT - PORTER PAR	01-050-5121 Maintenance & Repairs - B	06/11/2025	14.99-	.00		
4411	MENARD'S	50558	HEXT NUTS, CARRIAGE BOLTS & GRE	01-050-5121 Maintenance & Repairs - B	06/12/2025	35.67	.00		
4411	MENARD'S	50583	CREDIT - PRO EDGING - PORTER PAR	01-050-5121 Maintenance & Repairs - B	06/12/2025	45.98-	.00		
4411	MENARD'S	50585	IMPACT DRILL BITS - PW STOCK	01-030-5990 Departmental Operating S	06/12/2025	14.96	.00		
4411	MENARD'S	50655	TRIPOD IMPULSE SPRINKLER - PORT	01-050-5121 Maintenance & Repairs - B	06/13/2025	49.99	.00		
4411	MENARD'S	50979	MOTION LIGHT - RIVERSIDE PARK	01-050-5121 Maintenance & Repairs - B	06/18/2025	149.98	.00		
4411	MENARD'S	51037	HARDWARE CLOTH & 8X3/4" DRILL BI	01-050-5121 Maintenance & Repairs - B	06/19/2025	23.77	.00		
4411	MENARD'S	51088	CREDIT - HARDWARE CLOTH	01-050-5121 Maintenance & Repairs - B	06/20/2025	10.99-	.00		
Total MENARD'S:						832.58	.00		
NICOR GAS									
4931	NICOR GAS	060925 2000 9	5/7/25-6/6/25 6545 WINDFLOWER LN	01-050-6010 Building Utilities (Gas&Ele	06/09/2025	54.63	.00		
Total NICOR GAS:						54.63	.00		
NITE EQUIPMENT, INC.									
4941	NITE EQUIPMENT, INC.	3151	ADJUSTABLE PINTLE EYE, DUST CAP	01-030-6040 Operating Supplies	04/07/2025	144.00	.00		
Total NITE EQUIPMENT, INC.:						144.00	.00		

Vendor	Vendor Name	Invoice Number	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
PITNEY BOWES BANK INC									
5428	PITNEY BOWES BANK INC	061525	POSTAGE	01-010-5310 Postage	06/15/2025	246.80	.00		
Total PITNEY BOWES BANK INC:						246.80	.00		
PORT-A-JOHN									
5471	PORT-A-JOHN	I4375	HANDICAP W/ HAND SANITIZER - CHI	01-050-5860 Equipment Rentals	06/19/2025	130.00	.00		
5471	PORT-A-JOHN	I4420	HANDICAP W/ HAND SANITIZER - RAL	01-050-5860 Equipment Rentals	06/24/2025	130.00	.00		
5471	PORT-A-JOHN	I4421	HANDICAP W/ HAND SANITIZER - POR	01-050-5860 Equipment Rentals	06/24/2025	130.00	.00		
Total PORT-A-JOHN:						390.00	.00		
PREMIER TECHNOLOGIES									
5502	PREMIER TECHNOLOGIES	57061	LAPTOP SET UP FOR CLERK	01-012-5950 IT - Consulting Services	05/30/2025	540.00	.00		
Total PREMIER TECHNOLOGIES:						540.00	.00		
RINGCENTRAL INC									
5780	RINGCENTRAL INC	CD_001145906	RING CENTRAL MONTHLY SERVICE -	01-010-5320 Telephone & Data	06/24/2025	196.70	.00		
5780	RINGCENTRAL INC	CD_001145906	RING CENTRAL MONTHLY SERVICE -	01-030-5320 Telephone & Data	06/24/2025	174.70	.00		
5780	RINGCENTRAL INC	CD_001145906	RING CENTRAL MONTHLY SERVICE -	01-040-5320 Telephone & Data	06/24/2025	174.69	.00		
Total RINGCENTRAL INC:						546.09	.00		
SHERWIN-WILLIAMS CO									
6471	SHERWIN-WILLIAMS CO	9738-2	GLASS BEADS - PW	01-030-6060 Road Repairs Bulk Materia	06/18/2025	304.91	.00		
6471	SHERWIN-WILLIAMS CO	9739-0	5 GAL HUNT CLUB - PARKS	01-050-5121 Maintenance & Repairs - B	06/18/2025	272.25	.00		
Total SHERWIN-WILLIAMS CO:						577.16	.00		
SLABAUGH SERVICES									
6561	SLABAUGH SERVICES	2025-32549	3 YD - PULVERISED TOPSOIL - RIVER	01-050-5121 Maintenance & Repairs - B	06/21/2025	85.50	.00		
6561	SLABAUGH SERVICES	2025-32549	2YD PULVERIZED TOPSOIL - PORTER	01-050-5121 Maintenance & Repairs - B	06/21/2025	57.00	.00		
Total SLABAUGH SERVICES:						142.50	.00		
UNIFIRST CORPORATION									
7460	UNIFIRST CORPORATION	3390021996	UNIFORMS & MATS - PW	01-030-4610 Uniforms	06/16/2025	132.27	.00		
7460	UNIFIRST CORPORATION	3390021996	UNIFORMS - PARKS	01-050-4610 Uniforms	06/16/2025	17.56	.00		
7460	UNIFIRST CORPORATION	3390021998	MAT SERVICE - VH	01-010-5121 Maintenance & Repairs - B	06/16/2025	38.22	.00		

Vendor	Vendor Name	Invoice Number	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
7460	UNIFIRST CORPORATION	3390022371	UNIFORMS & MATS - PW	01-030-4610 Uniforms	06/23/2025	132.27	.00		
7460	UNIFIRST CORPORATION	3390022371	UNIFORMS - PARKS	01-050-4610 Uniforms	06/23/2025	17.56	.00		
7460	UNIFIRST CORPORATION	3390022372	MAT SERVICE - VH	01-010-5121 Maintenance & Repairs - B	06/23/2025	38.22	.00		
Total UNIFIRST CORPORATION:						376.10	.00		
UNIFORM DEN EAST, INC									
7441	UNIFORM DEN EAST, INC	96906	Retirement badge	01-040-5990 Departmental Operating S	06/03/2025	110.40	.00		
7441	UNIFORM DEN EAST, INC	96907	Coburn - Holster	01-040-4612 Uniforms	06/03/2025	57.50	.00		
7441	UNIFORM DEN EAST, INC	96908	Coburn - Tie Bar, collar extender, clip on	01-040-4612 Uniforms	06/03/2025	32.95	.00		
Total UNIFORM DEN EAST, INC:						200.85	.00		
ZIEGLER'S ACE HARDWARE									
102	ZIEGLER'S ACE HARDWARE	6589-R	FOAM ROLLER 4 PK - PARKS	01-050-5121 Maintenance & Repairs - B	06/12/2025	8.59	.00		
102	ZIEGLER'S ACE HARDWARE	6592-R	FASTENERS - RIVERSDE BENCH	01-050-5121 Maintenance & Repairs - B	06/12/2025	11.40	.00		
102	ZIEGLER'S ACE HARDWARE	6602-R	METAL BUCKET GRID - PW	01-030-6040 Operating Supplies	06/16/2025	5.99	.00		
102	ZIEGLER'S ACE HARDWARE	6603-R	4 ROLLERS - PARKS	01-050-5121 Maintenance & Repairs - B	06/16/2025	7.59	.00		
102	ZIEGLER'S ACE HARDWARE	6608-R	PAINT TRAYS - PARKS	01-050-5121 Maintenance & Repairs - B	06/18/2025	16.73	.00		
102	ZIEGLER'S ACE HARDWARE	6616-R	WIRE ROPE & GALV CABLE - CHICOR	01-050-5121 Maintenance & Repairs - B	06/19/2025	16.56	.00		
102	ZIEGLER'S ACE HARDWARE	6631-R	XL - PH ALL PURPOSE 6X2 - STOCK	01-030-6040 Operating Supplies	06/24/2025	10.78	.00		
102	ZIEGLER'S ACE HARDWARE	6632-R	SPRAY PAINT - PUBLIC NOTICE SIGN	01-030-6200 Street Sign Install & Rep	06/25/2025	15.98	.00		
102	ZIEGLER'S ACE HARDWARE	6634-R	HEX KEY & TORX KEY - STOCK	01-030-5990 Departmental Operating S	06/25/2025	25.92	.00		
Total ZIEGLER'S ACE HARDWARE:						119.54	.00		
Grand Totals:						83,881.78	.00		

Vendor	Vendor Name	Invoice Number	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
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Department Key
010 Administration
012 Village Clerk
015 Liability Insurance
030 Public Works
040 Police/Public Safety
050 Parks and Recreation

Dated: _____

Administrator: _____

Trustees: _____

These signatures approve all invoices in this report. Any invoices not approved are circled in Red.

Report Criteria:

- Detail report.
- Invoices with totals above \$0.00 included.
- Only unpaid invoices included.
- Invoice Detail.GL account (2 Characters) = {<>} "50"

VILLAGE OF ROSCOE

AGENDA ITEM - STAFF REPORT



VILLAGE of
ROSCOE

Item # 5.

Agenda Item: Discussion and recommendation of **decreasing the maximum number of authorized Class “BL” (Boutique License) liquor licenses to eleven (11)**

Date: 6/24/2025

Meeting: Liquor Commission & Board 7/1/2025

Prepared by: Janel

Department: Permits and Licenses

Overview/Background Information

The board approved the renewal of twelve BL Boutique Gaming Licenses on December 3, 2024. On June 13, 2025 we received confirmation that Molly’s Deli had closed permanently.

Key Issues

The Village has chosen to limit the number of Class BL (Boutique Gaming) licenses by ordinance in order to maintain appropriate oversight and ensure alignment with the original intent and purpose of this license class. A Class BL license is designed for boutique gaming establishments that primarily operate as video gaming lounges, rather than traditional bars or restaurants.

The ordinance sets strict operational standards—such as square footage limits, restrictions on entertainment, signage, and outdoor areas, and a revenue structure where gaming must be the primary source of income. These limitations help preserve the character of the business district, minimize neighborhood disruption, and distinguish boutique gaming establishments from other types of liquor license holders.

By capping the number of licenses, the Village can better manage the social and economic impacts of gaming within the community, prevent overconcentration, and ensure that each licensee adheres to the highly specific regulatory framework intended for this unique business model.

Fiscal Note/Budget Impact

Lost revenue of the annual license fee of \$6000 and \$1500 for the six gaming machines plus about \$17,000 annually in gaming revenue.

Prior Legislative Actions

Action Required/Recommendation

Approve to decrease the maximum number of BL (Boutique Gaming) licenses to eleven.

Attachments

2025 Master Liquor List
Mollys Deli Email Re Closure

**VILLAGE OF ROSCOE
ORDINANCE NO. 2025-12**

AN ORDINANCE AMENDING SEC. 11-346 OF THE VILLAGE OF ROSCOE CODE OF ORDINANCES CONCERNING THE REGULATION OF LICENSED LIQUOR ESTABLISHMENTS WITHIN THE VILLAGE OF ROSCOE (REDUCING CLASS “BL”)

WHEREAS, Sec. 11-346 of the Village of Roscoe’s Code of Ordinances defines the classification, scope and fees for liquor licenses available in the Village; and

WHEREAS, the Village of Roscoe desires to amend Sec. 11-346 by **decreasing** the total number of **Class “BL”** Liquor Licenses authorized and available for issuance by the Village of Roscoe; and

WHEREAS, this Ordinance is not intended to deprive any currently licensed liquor establishment from maintaining their current liquor license classifications, nor from restricting those establishments from renewing their licenses pursuant to the regulations set forth under the Village of Roscoe Code of Ordinances; and

WHEREAS, the Village of Roscoe is authorized and empowered by statute to amend and enforce the provisions of this Ordinance.

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF ROSCOE, WINNEBAGO COUNTY, ILLINOIS AS FOLLOWS:

Section 1. The foregoing recitals are incorporated herein as findings of the Village of Roscoe Board of Trustees.

Section 2. That section **Sec. 11-346(d)** of the Village of Roscoe Code of Ordinances is hereby amended to reflect as follows:

“The number of **Class “BL” (Boutique Gaming)** licenses which may be in force and effect at any given time shall be limited to **eleven (11).** “

Section 3. Any portion of any other ordinance in conflict with this ordinance is hereby expressly repealed to the extent of the conflict.

Section 4. All other portions of the Code of Ordinances of the Village of Roscoe shall remain in full force and effect.

Section 5. This Ordinance shall be in full force and effect from and after its passage, approval, and publication in pamphlet form as provided by law.

2025-12

1st Read:**PASSED BY ROLL CALL VOTE ON:**

NAME	AYE	NAY	ABSTAIN	ABSENT
Trustee William Babcock				
Trustee John Broda				
Trustee Dayne Mead				
Trustee Justin Plock				
Trustee Michael Sima				
Trustee Michael Wright				
President Carol A. Gustafson				

APPROVED JULY 01, 2025:**ATTEST:**_____
VILLAGE PRESIDENT_____
VILLAGE CLERK

2025 LIQUOR LICENSES

Class A	
FIESTA CANCUN AUTHENTIC MEXICAN RESTAURANT OF ROSCOE, INC. dba FIESTA CANCUN MEXICAN RESTAURANT	460-25
PENNY INC dba QUIK MART	462-25
SCHNUCK MARKETS INC DBA SCHNUCKS MARKET	458-25
DORIS DESCHLER INC dba WHIFFLETREE BAR & GRILL	457-25
MARY'S MARKET ROSCOE LLC	500-25
Class BL	
ANNAS CAFE LLC – ROSCOE dba ANNA'S LUCKY 777 UNIT 6	496-25
ANNAS CAFE LLC – ROSCOE dba ANNA'S LUCKY 777 UNIT 4	493-25
MILLION MILE LLC dba CECE'S LUCKY SLOTS	482-25
DANDY'S INC dba DANDY'S SLOTS	488-25
EMPIRE SLOTS ROSCOE LLC dba ROYALTY SLOTS	494-25
JACKPOT JOE'S LLC dba JACKPOT JOE'S	442-25
ADRI'S GAMING BOUTIQUE, INC dba LUCKY HORSESHOE	480-25
SUZZIE, LLC dba MAMA SUE'S DELI & SLOTS	484-25
PINEWOODS RESTAURANT GROUP LLC dba MOLLY'S DELI	463-25
NEXT STOP ENTERPRISES LLC dba NEXT STOP GAMING	481-25
PIPITONE INC dba SLOTS OF FORTUNE	467-25
A G P 18 INCORPORATED dba SLOTS OF FORTUNE	492-25
Class C	
CASEY'S RETAIL COMPANY dba CASEY'S GENERAL STORE #3536	479-25
HIGHLAND PARK CVS LLC dba CVS/PHARMACY #8524	449-25
GPM MIDWEST, LLC dba FAS MART #5155	464-25
GPM MIDWEST, LLC dba FAS MART #5224	465-25
KELLEY WILLIAMSON CO dba HONONEGAH MOBIL	443-25
KELLEY WILLIAMSON CO dba ROSCOE MOBIL	444-25
THORNTONS LLC dba THORNTONS #331	489-25
WALGREEN CO dba WALGREENS #6001	451-25

Class F	
RJR GAMING INC dba BENNY'S SLOTS WINE & SPIRITS	491-25
HOFFMAN HOUSE OF EAST ROCKFORD INC dba FIREHOUSE PUB	447-25
LOU'S TAP, INC dba LOUIE'S TAP HOUSE	477-25
RYBO VENTURES INC dba POISON IVY PUB	459-25
VFW POST #2955 dba VFW POST 2955	450-25
PIETRO'S OF ROSCOE LLC dba PIETRO'S PIZZERIA	498-25
WHISKEY HOTEL BARBECUE LLC dba WHISKEY HOTEL BARBECUE	501-25
Class G	
LOVES TRAVEL STOPS & COUNTRY STORE dba LOVE'S TRAVEL STOP #322	441-25
SPEEDWAY LLC dba SPEEDWAY 3962	485-25
Class CT	
PERFECTLY SEASONED LLC dba PERFECTLY SEASONED	490-25
HOFFMAN HOUSE OF EAST ROCKFORD INC dba FIREHOUSE PUB	502-25
Class D	
USKANA HOSPITALITY GROUP dba JESSICA'S RESTAURANT	499-25
TOMAR LLC dba 815 PIZZA	497-25
Class BP	
Class T	
Notes	

Liquor License Classifications	Current Fee	Total Licenses	Fee Totals
Class A On & Off Premises (Full Liquor)	\$4,000	5	\$20,000
Class BL Boutique Gaming	\$6,000	12	\$72,000
Class BP Brew Pub	\$2,500	0	\$0
Class C Package Store (Full Liquor)	\$3,000	8	\$24,000
Class D Beer & Wine (on Premises)	\$2,500	2	\$5,000
Class F Full Liquor (on Premises Only)	\$3,000	7	\$21,000
Class G Package Store (Beer & Wine)	\$2,000	2	\$4,000
Class CT - Caterer Retailer	\$500	2	\$1,000
Class T Temporary One Day	\$100	0	\$0
		38	\$147,000

VILLAGE OF ROSCOE

AGENDA ITEM - STAFF REPORT



Item # 6.

Agenda Item:

Review and Recommendation of issuance of a Class “T” (Temporary) liquor license to Rybo Ventures Inc d/b/a Poison Ivy Pub for three days in conjunction with the Lions Club Fall Festival at the Village’s Leland Park - September 5, 6, 7, 2025.
(Licensed Premises: 5727 Broad St, Roscoe, IL, Roscoe, IL 61073)

Date: 6/24/2025**Meeting:** Liquor/Village Board 7/1/2025**Prepared by:** Janel Reidinger**Department:** Permits

Overview/Background Information

The request is for a Temporary Liquor License for the 115th Fall Festival.

Festival Event Dates & Times: September 5th 5pm-10pm, September 6th 12pm-10pm, September 7th 12pm-8pm

Event Highlights:

Amusement rides for all ages

Exhibitors showcasing local vendors and products

A variety of food and beverage options available

Key Issues

Hours of liquor sales will be as follows:

Friday 9/5/2024 5:00 P.M. – 10:00 P.M.

Saturday 9/6/2024 12:00 P.M. – 10:00 P.M.

Sunday 9/7/2024 12:00 P.M. – 8:00 P.M.

Fiscal Note/Budget Impact

Temporary liquor licenses for current village license holders are \$100 per day.

\$300 fee collected.

Prior Legislative Actions

Although Poison Ivy is now under new ownership, the establishment has been issued a temporary liquor license for several years in connection with the Fall Festival.

Action Required/Recommendation

Approval or denial of issuance of class “T” Temporary Liquor License to Rybo Ventures dba Poison Ivy Pub

Attachments

Liquor License Application



Class T Temporary Liquor License Application

Applicant Information

Applicant: Rybo Ventures, Inc.
 Business Name (d/b/a): Poison Ivy Pub
 (Must have current Village of Roscoe Liquor License)
 Village of Roscoe Liquor License Number: 459-25 License Class: F
 Primary Contact Person /Agent: Elizabeth Raley
 Mailing Address: 5765 Elevator Rd. Roscoe IL 61073
 Email: [REDACTED]
 Business Phone: 815-623-1480 Other Phone: [REDACTED] Fax: [REDACTED]

General Information

Type of Event Roscoe Lion's Fall Festival
 Address/Location of Event 5727 Broad St. Roscoe, IL 61073
 Set up dates and times Thurs. 9/4/25
 Tear down dates and times Mon. 9/8/25

Event Date <u>9/5/25</u>	Alcohol Sales Start Time: <u>5:00</u>	Alcohol Sales End Time: <u>10:00</u>
Event Date <u>9/6/25</u>	Alcohol Sales Start Time: <u>12:00</u>	Alcohol Sales End Time: <u>10:00</u>
Event Date <u>9/7/25</u>	Alcohol Sales Start Time: <u>12:00</u>	Alcohol Sales End Time: <u>8:00</u>
Event Date _____	Alcohol Sales Start Time: _____	Alcohol Sales End Time: _____

Dram Shop Coverage

Attach a copy of the policy declaration to this application

List dram insurance coverage including name and address of insurance company for the licensee and premises for which the alcoholic liquor will be sold for the duration of the license.

Insurance Company Name: Badger Mutual Insurance (Covenant Group) through
 Address: 10772 Main St. #2, Roscoe IL 61073
 Policy Number: _____ Coverage Limits: \$ 2,000,000.00

License Information

Number of Days Requested 3 Class T Temporary (One Day) \$ 100.00/day

Office Use Only

Date Issued: _____ Expires: _____ Fee: 300.- License No: _____

☐ Check # _____ ☐ Cash ☐ Credit Card Receipt # _____

**AFFIDAVIT**

I, the undersigned applicant or authorized agent thereof, swear or affirm that the matters in the foregoing application are true and correct, are made upon my personal knowledge and information, are, made for the purpose of requesting the VILLAGE OF ROSCOE to issue the license herein applied for. I further swear or affirm that the applicant will not violate any of the laws of the UNITED STATES of AMERICA, VILLAGE of ROSCOE, or the STATE of ILLINOIS, in particular, the LIQUOR CONTROL ACT AND THE CIVIL RIGHTS THEREOF.

I further swear or affirm that I have read and understand the Village of Roscoe Code of Ordinances, specifically as they relate to the control and sale of alcoholic beverages in the Village of Roscoe, including the revenue requirements for the requested liquor license classification and agree to abide by such laws and regulations.

(SIGNATURE OF APPLICANT OR AUTHORIZED AGENT)

President / owner

(TITLE OR POSITION)

6/2/25

(DATE SIGNED)

(SIGNATURE OF APPLICANT OR AUTHORIZED AGENT)

Treasurer / owner

(TITLE OR POSITION)

6/23/2025

(DATE SIGNED)

AFFIRM:

(SECRETARY)

(DATE SIGNED)

STATE OF IL

COUNTY OF Winnebago) SS

SUBSCRIBED AND SWORN TO BEFORE ME

THIS 23 DAY OF June



NOTARY PUBLIC

VILLAGE OF ROSCOE

AGENDA ITEM - STAFF REPORT



VILLAGE of
ROSCOE

Item # 7.

Agenda Item: Louiepalooza 2025

Date: June 12, 2025 rev. 6/27/2025

Meeting: COTW 6/17/2025

Prepared by: Janel / Ssam Hawley

Department: Permits / Police Department

Overview/Background Information

Louiepalooza 2025 is a new event/music festival taking place on August 9th, 2025 from 12 PM to 10:30 PM at Louie's Tap House (5689 Elevator Road, Roscoe, IL 61073).

Four bands will be playing throughout the day on a stage in the parking lot and tickets will be \$10 each. Attendance will fluctuate throughout the day with people coming and going to see certain bands.

ShuffleThis | 12:30 PM – 2:30 PM

McKenna Faith Winters | 3:00 PM – 4:45 PM

That 70's Band | 5:30 PM – 7:30 PM

Nauti Nauti | 8:15 PM – 10:30 PM

Key Issues

Age/Id Check

The event is structured as an all-ages event, with wristbanding at gates to manage alcohol access. Only the designated beer garden area (by the volleyball court) will be restricted to those 21 and over. Hired security personnel and registered employees will be doing the ID checks.

Parking, Traffic and Security

Main customer parking will be at the neighboring strip mall (over 200 spaces); staff will use church parking (20–25 cars). Additional parking available on the event property. Announcements and flyers will direct attendees to appropriate parking areas to keep patrons from parking at neighboring businesses.

Entry and exit: One-way traffic flow is recommended—entry via 2nd Street, exit via Elevator Road, as successfully implemented in previous events. At event end, barricades will be used to funnel vehicles out via 2nd Street, minimizing congestion.

Private hired security will manage parking lot flow; Roscoe Police Department may be required at key intersections (2nd Street and Elevator Road) during peak exit times.

Three private security personnel will be present from open to close, rotating duties including ID checks, patrolling, and monitoring the strip mall lot.

Fiscal Note/Budget Impact

Donation If the event allows, a portion of the proceeds will be donated to the Roscoe Police Department. For auditing, any donations will go into the general fund.

Action Required/Recommendation

Approval of the special event permit

Attachments

Application & Site Map
Flyer



Special Event Application Form

Return completed form to Roscoe Police Department * 10595 Main St. * PO Box 312 * Roscoe, IL 61073

☒ Assembly ☐ Block Party ☐ Neighborhood Garage Sale

Name of the Event and Sponsoring Organization:

Louie Palloozh 2025

Nature of Event:

Social Gathering Music Festival

Location of Event: Louie's Tap House Projected Attendance: 700-750

Address of Organizer: 5684 Elevator Road Phone Number: 815 270 1020

Event Date(s): August 9th 2025

Event Hours: 12 am/pm until 10:30 am/pm

Setup/Assembly Date: August 9th 9am Start Time: 9 am/pm

Dismantle Date: August 9th 10am am/pm Completion Time: _____ am/pm

Please describe, in specific details, the scope of your setup/assembly work:
(submit separate document if necessary)

Will this event require use of fireworks?

☐ Yes

☒ No

Will this event require street closures

☐ Yes

☒ No

Will alcohol be served?

☒ Yes

☐ No

Will signage be posted?

☒ Yes

☐ No

Will food be served?

☒ Yes

☐ No

If answering yes to any of the above, please provide separate individual permit applications forms as outlined in the Special Event Guidelines and Checklist documents

Phone: (815) 623-2829 * Fax: (815) 623-1360 * Email: permits@villageofroscoe.com



Special Event Application Form

Who is your point of contact for this event? (must be available during entire duration of event)

Name: Joe Gineone Phone Number: [REDACTED]

Email: [REDACTED]

Additional Comments:

Applicant Signature:

[REDACTED]

Date:

5-28-25

Return completed application to: Roscoe Village Hall
10631 Main Street
Roscoe, Illinois 61073
permits@villageofroscoe.com

OFFICIAL USE ONLY

Date Filed: 6-3-2025

Village Administrator: _____ Date: _____
Signature

Village Board (if necessary): _____ Date: _____
Signature

Application Fee Paid: \$100 Special Event: Neighborhood Garage Sale
\$50 Special Event: Assembly
\$25 Special Event: Block Party

Receipt

Cc: Police Department, Public Works, Zoning, HRFPD, WCHD



Special Event
Hold Harmless Agreement

I, Joe Gincowe indemnify and hold the Village of Roscoe harmless against any and all liability and expenses whatsoever, for bodily injury or death, including without limitation injury or death to agents, employees, servants or volunteers of the applicant(s) that may be casually related to any act of ordinary negligence, intentional, willful or wanton misconduct and any such claim, loss or injury arising out of participation with the event

known as Louiepuloom 2025

to be held Louies Tap House

Signed this 28 day of May, 20 25

Joe Gincowe
Name

5689 Elevator Road

[Redacted Address]

Signature

[Redacted Signature]

Witness



CERTIFICATE OF LIABILITY INSURANCE

DATE () Item # 7.
06/05/2010

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Keystone II Insurance Agency, Inc 513 S. Phelps Avenue Rockford IL 61108-		CONTACT NAME: Michael J. Purin PHONE (A/C No. Ext): (815) 962-6641 FAX (A/C No.): (815) 962-6652 E-MAIL ADDRESS:	
INSURED Lou's Tap, Inc. 5689 Elevator Rd. Roscoe IL 61073-		INSURER(S) AFFORDING COVERAGE INSURER A: Owners Insurance INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	GENERAL LIABILITY ☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☐ PRO-JECT ☐ LOC			154604-07136971	08/29/2024	08/29/2025	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000
A	AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ ALL OWNED AUTOS ☒ HIRED AUTOS ☐ SCHEDULED AUTOS ☒ NON-OWNED AUTOS			40-463-222-00	08/29/2024	08/29/2025	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	UMBRELLA LIAB EXCESS LIAB DED RETENTION \$				/ /	/ /	EACH OCCURRENCE \$ AGGREGATE \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	151704-07136973	08/29/2024	08/29/2025	☒ WC STATUTORY LIMITS ☐ OTH-ER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
A	Liquor liability			154604-07136971	08/29/2024	08/09/2025	\$1,000,000 Limit of insurance

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

CERTIFICATE HOLDER () - () - Village of Roscoe 10531 Main St. Roscoe IL 61073-	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
---	--

Yellow - Fence
Stage - Green
Red - Beer, Food Trucks
Blue - Parkings
Purple - Post A Potty



**PROCEEDS TO
BENEFIT ROSCOE
POLICE DEPT**

**ROSCOE
POLICE**

**LOUIE'S
TAP HOUSE**

**AUGUST 9TH
12PM TO 10:30PM**

LOUIEPALOOZA 2025

**\$10 PER TICKET
TICKETS ON SALE
STARTING JUNE 2ND
@ LOUIE'S**

**LIMITED TICKETS
MUST HAVE TICKET TO
ENTER**

**SHUFFLETHIS
12:30PM-2:30PM**

**Mckenna Faith Winters
3pm - 4:45pm**

**That 70's Band
5:30pm - 7:30pm**

**NAUTINAUTI
8:15PM-10:30PM**

**BEER GARDEN ON THE
PATIO!!!**

5689 ELEVATOR ROAD ROSCOE, IL 61073

FOLLOW US ON FACEBOOK FOR UPDATES!



Zoning Board of Appeals Meeting of June 11th, 2025**Application No. ZBA 2025-009**

Applicant: Tony Pipitone, Jeff Linkenheld with ARC Design

Location: PINs 04-29-251-010, 04-29-251-013, 04-29-251-011, 04-29-251-014, 04-29-251-012, 04-29-277-003, 04-29-277-007, 04-29-277-004, 04-29-277-008, 04-29-277-009, 04-29-277-005, and 04-29-277-006

Requested Action: Planned Unit Development and Tentative Plat Approval

Existing Use: Vacant

Proposed Use: One- and Two-Family Residential

Existing Zoning: Commercial-Planned (CPD)

Adjacent Zoning: Commercial-Planned (All directions)

Addendum: On May 20th, Jeff Linkenheld and Tony Pipitone (the applicants) met with staff regarding the Pipitone PUD project. This meeting was to meet with staff regarding some of the issues raised by nearby citizens, the ZBA, and staff regarding fencing, a walking path, and the design of the buildings. Based on this meeting, staff's initial recommendation and report can be updated with the following information.

Fencing & Screening.

The property owner for the quarry immediately to the rear of the proposed development notified staff and the ZBA about concerns over trespassing by individuals onto quarry property. Possible solutions to this problem included the installation of fencing, signage, and other preventive measures. In the applicant's meeting with staff, the applicant agreed to the installation of a 6-foot tall fence for privacy, screening, and to prevent concerns of trespassing. Staff believes this will be sufficient to address neighbor concerns.

Recreation Path.

Other property owners and residents of other multifamily properties within the Prairie Garden subdivision expressed concern about this project's need to install a walking and biking path on the north side of Prairie Rose Drive. The owners and residents cited that the installation of the walking path on the south side of Prairie Rose Drive was required by the Village and this project should follow the same requirement. In reviewing the original and past PUD approvals for the area, staff found that the walking and biking path on the south side of the road only was a requirement for the entire PUD

area. Not having this path reflected on the north side of Prairie Rose Drive would fit the original development plan for the property.

Design Review.

The final topic of discussion at the May 20th meeting was the design of the buildings for the project. In staff's report for the May 14th ZBA meeting, a condition was placed on the recommendation of approval for staff and the applicant to meet regarding the design of the buildings in the development. Staff originally had concerns due to the absence of windows, detail, and trim on the walls of the buildings. Staff and the applicant agreed to the following:

1. Installation of an additional window on the side of each garage.
2. Installation of decorative trim on the perimeter of windows to complement each building's siding color palette.
3. Upgraded siding material.
4. Installation of shutters where appropriate (OPTIONAL).

Overall, staff believes that the existing concerns from the ZBA members, neighbors, residents, and staff have been adequately addressed by the applicant and the recommendation below has been updated to reflect this. Please see below for staff's original report from the 5/14/2025 ZBA meeting. Note that the section on architectural detail has been removed to make this report more clear.

STAFF REPORT FROM MAY 14TH ZBA MEETING:

Description: The applicant is requesting tentative plat approval and a Planned Unit Development (PUD) located within the Prairie Garden subdivision on the western side of the Village. This subdivision is zoned as Commercial – Planned (CPD). This development would create 14 new duplexes and 1 new single-family home, resulting in 29 new dwelling units. These units would be located along two private drives throughout the development, with the majority of units located running west to east along “Private Drive A”. The applicant noted in their application that the buildings would be generally consistent in both design and unit type as other multi-family developments within the subdivision. The tentative plat approval is being requested to combine the properties located within the development area and the PUD is being requested to allow for multiple buildings on one parcel.

Site Analysis: The property, if combined, would be 5.474 acres in size. The applicant provided the following measurements and standards for the development:

Standard	Measurement	Consistent with Surroundings?
Front Yard Setback	33 feet from ROW.	Yes.

Side Yard Setback	15 feet from property lines.	Yes.
Rear Yard Setback	30 feet from property lines.	Yes.
Impervious Surface Percentage	47%	Yes.
Height of Buildings	20 feet.	Yes.
Unit Square Footage	1,558 square feet.	Yes.
Lot Coverage Percentage	26%	Yes.
Parking Spaces	58 garage parking stalls. 58 driveway parking stalls. 5 additional surface parking spaces.	Yes. Consistent with Section 15-619 <i>Off-Street Parking Requirements</i> as well.

The Village's zoning map designates this area "Commercial-Planned" or CPD. However, there is no such district referenced in the zoning ordinance. This creates an issue within the PUD process since there's no underlying zoning district to request flexibilities from. PUDs often act as a negotiation between municipalities and developers, where variances from the zoning ordinance are requested in exchange for projects that represent some sort public benefit like infill development, market-rate housing, etc. Without these base standards, it's difficult to determine what the developer needs this relief from.

In this case, staff took measurements from surrounding properties within the subdivision to determine if the bulk, dimensional, and size of the proposed development is consistent with the neighborhood. Staff found that these criteria matched the surrounding neighborhood.

Tentative Plat: As noted above, there is currently no underlying zoning district to compare the tentative plat to. In this case, taking into account the other parcel throughout the subdivision and general area is important to ensure there's consistency. Based on staff's review, parcels within the subdivision are much smaller than the one being proposed in the applicant's tentative plat. This proposal includes combining the following parcel numbers into one parcel:

- NO. 04-29-251-010
- NO. 04-29-251-013
- NO. 04-29-251-011
- NO. 04-29-251-014
- NO. 04-29-251-012
- NO. 04-29-277-003
- NO. 04-29-277-007
- NO. 04-29-277-004
- NO. 04-29-277-008

- NO. 04-29-277-009
- NO. 04-29-277-005
- NO. 04-29-277-006

In addition, there are other parcels that contain multiple buildings as well. This further justifies the proposed tentative plat and PUD requested by the applicant.

Landscaping: The applicant provided staff with a landscaping plan as part of their submittal. While the landscaping standards in the zoning ordinance under Article XI don't apply to two-family or one-family residential development, Section 15-321 *Street Trees* does require plantings along public rights-of-way. Trees must be at least 12 inches in trunk diameter and spaced not less than 30 feet and not more than 75 feet apart. The applicant's landscaping plan both inventories existing trees on the property and illustrates where new plantings will be located. Based on this information, staff finds that the landscaping plan is consistent with the landscaping requirements in the zoning ordinance.

Updated Recommendation (6/11/2025): Staff recommends **approval** of the proposed Planned Unit Development and tentative plat, subject to the following conditions:

1. All agreed-to elements from the May 20th meeting between the applicant and staff are provided as outlined in the addendum section above.

Zoning Board of Appeals Meeting of May 14th, 2025

Application No. ZBA 2025-009

Applicant: Tony Pipitone, Jeff Linkenheld with ARC Design

Location: PINs 04-29-251-010, 04-29-251-013, 04-29-251-011, 04-29-251-014, 04-29-251-012, 04-29-277-003, 04-29-277-007, 04-29-277-004, 04-29-277-008, 04-29-277-009, 04-29-277-005, and 04-29-277-006

Requested Action: Approval of a Planned Unit Development & Tentative and Final Plat

Existing Use: Vacant

Proposed Use: One- and Two-Family Residential

Existing Zoning: Commercial-Planned (CPD)

Adjacent Zoning: Commercial-Planned (All directions)

Description: The applicant is requesting tentative plat approval and a Planned Unit Development (PUD) located within the Prairie Garden subdivision on the western side of the Village. This subdivision is zoned as Commercial – Planned (CPD). This development would create 14 new duplexes and 1 new single-family home, resulting in 29 new dwelling units. These units would be located along two private drives throughout the development, with the majority of units located running west to east along “Private Drive A”. The applicant noted in their application that the buildings would be generally consistent in both design and unit type as other multi-family developments within the subdivision. The tentative and final plat approval is being requested to combine the properties located within the development area and the PUD is being requested to allow for multiple buildings on one parcel.

Site Analysis: The property, if combined, would be 5.474 acres in size. The applicant provided the following measurements and standards for the development:

Standard	Measurement	R-2 Standards	Consistent with Surroundings?
Front Yard Setback	33 feet from ROW.	30-foot minimum.	Yes.
Side Yard Setback	15 feet from property lines.	15-foot minimum.	Yes.
Rear Yard Setback	30 feet from property lines.	30-foot minimum.	Yes.
Impervious Surface Percentage	47%	N/A	Yes.

Height of Buildings	20 feet.	35-foot maximum.	Yes.
Unit Square Footage	1,558 square feet.	N/A	Yes.
Lot Coverage Percentage	26%	30% maximum	Yes.
Parking Spaces	58 garage parking stalls. 58 driveway parking stalls. 5 additional surface parking spaces.	N/A	Yes. Consistent with Section 15-619 <i>Off-Street Parking Requirements</i> as well.

The Village's zoning map designates this area "Commercial-Planned" or CPD. PUDs often act as a negotiation between municipalities and developers, where variances from the zoning ordinance are requested in exchange for projects that represent some sort public benefit like infill development, market-rate housing, etc. Using the Two-Family Residential (R-2) zoning district, staff compared the applicant's project to the base use's bulk standards and found them compliant. The only PUD needs for this project will be the request to have multiple buildings located on one parcel.

However, it should be noted that the Prairie Garden subdivision includes a higher degree of architectural detail than other typical residential neighborhoods. Many of the two- and multi-family buildings in the area include stone or stone veneer on the bottom half of elevations, bay windows with 3 or more sections, cupolas on the top of attached garages, and carriage house-style garage doors. Because the proposed buildings are under 3 units in size, Design Review will not be required for approval, and the applicant will simply need to seek zoning permits from the Village and building permits from Winnebago County to begin construction. With this in mind, as a condition of approval, the applicant will need to work with staff during the zoning permit process to create building elevations that are compatible with the general characteristics of the neighborhood by implementing some of these elements.

Tentative and Final Plat: Because this lot combination would result in such a large parcel, all aspects of the R-2 lot dimension regulations will be met. Based on staff's review, parcels within the subdivision are much smaller than the one being proposed in the applicant's tentative and final plat. This proposal includes combining the following parcel numbers into one parcel:

- NO. 04-29-251-010
- NO. 04-29-251-013
- NO. 04-29-251-011
- NO. 04-29-251-014
- NO. 04-29-251-012
- NO. 04-29-277-003
- NO. 04-29-277-007
- NO. 04-29-277-004
- NO. 04-29-277-008
- NO. 04-29-277-009
- NO. 04-29-277-005
- NO. 04-29-277-006

In addition, there are other parcels that contain multiple buildings as well. This further justifies the proposed tentative and final plat and PUD requested by the applicant. The private roadway proposed by the applicant only includes curb and gutter on one side of the road. For reference, it's currently unclear how strictly the Village can regulate private drives and roadways to the same extent as public streets. Because there are no public improvements and no need for any bonds for such, a combined tentative and final plat approval for this project to streamline the process is sufficient.

Landscaping: The applicant provided staff with a landscaping plan as part of their submittal. While the landscaping standards in the zoning ordinance under Article XI don't apply to two-family or one-family residential development, Section 15-321 *Street Trees* does require plantings along public rights-of-way. Trees must be at least 12 inches in trunk diameter and spaced not less than 30 feet and not more than 75 feet apart. The applicant's landscaping plan both inventories existing trees on the property and illustrates where new plantings will be located. Based on this information, staff finds that the landscaping plan is consistent with the landscaping requirements in the zoning ordinance.

Recommendation: Staff recommends **approval** of the proposed Planned Unit Development and tentative and final plat, subject to the following conditions:

1. The applicant and staff work together to agree on a design that compliments and integrates into the surrounding neighborhood, which could possibly include:
 - a. Increasing the number of windows on the side elevations.
 - b. Installation of cupolas above front-loaded garages.
 - c. Additional decorative trim or shutters around doors and windows.
 - d. Installation of stone or brick veneer on different aspects of the façade.
2. Applicant to submit final plat document to staff prior to Village Board approval.

**VILLAGE OF ROSCOE, ILLINOIS
ORDINANCE NO. 2025-13**

**AN ORDINANCE APPROVING A PLANNED UNIT DEVELOPMENT FOR PROPERTY
LOCATED IN THE PRAIRIE GARDEN SUBDIVISION, VILLAGE OF ROSCOE,
WINNEBAGO COUNTY, ILLINOIS**

WHEREAS, the Village of Roscoe has received a petition from Tony Pipitone (the “Applicants”) requesting approval of a Planned Unit Development (PUD) and tentative plat for certain property located within the Prairie Garden subdivision; and

WHEREAS, the subject property is legally described as: PINs 04-29-251-010, 04-29-251-013, 04-29-251-011, 04-29-251-014, 04-29-251-012, 04-29-277-003, 04-29-277-007, 04-29-277-004, 04-29-277-008, 04-29-277-009, 04-29-277-005, and 04-29-277-006 (the “Property”); and

WHEREAS, the proposed PUD will include 14 duplex buildings and one single-family residence, totaling 29 residential units, along two private drives; and

WHEREAS, the Zoning Board of Appeals, after holding a public meeting on June 11, 2025, reviewed the petition and recommended approval of the proposed PUD and tentative plat, subject to the conditions outlined in the staff report and the addendum dated June 11, 2025; and

WHEREAS, the Village Board of Trustees finds that the proposed development is consistent with the surrounding neighborhood, promotes orderly development, and provides a public benefit in the form of quality infill housing development;

**NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD
OF TRUSTEES OF THE VILLAGE OF ROSCOE, WINNEBAGO COUNTY, ILLINOIS,
AS FOLLOWS:**

Section 1. Incorporation of Recitals

The recitals set forth above are hereby incorporated into this Ordinance as if fully set forth herein.

Section 2. Approval of Planned Unit Development and Tentative Plat

The Village of Roscoe hereby approves the Planned Unit Development for the Property, as submitted by the Applicants, subject to the following conditions:

1. The Property shall be developed substantially in accordance with the site plan, tentative plat, and landscaping plan submitted as part of the application materials.
2. The Applicants shall comply with all provisions of the Village of Roscoe Zoning Ordinance and Subdivision Regulations unless otherwise modified by this PUD approval.
3. The Applicants shall install a 6-foot privacy fence along the rear of the property to provide screening and deter trespassing, as agreed to in the meeting with staff on May 20, 2025.

4. Architectural elements shall be added as follows:
 - a) An additional window shall be installed on the side of each garage;
 - b) Decorative trim shall be added around windows consistent with each building's siding color palette;
 - c) Upgraded siding materials shall be used throughout the development;
 - d) Shutters may be installed where appropriate.
5. Street trees shall be planted in accordance with Section 15-321 of the Village Zoning Ordinance.
6. All other conditions and representations made by the Applicants and documented in the staff report addendum dated June 11, 2025, shall be incorporated as conditions of this approval.

Section 3. Effective Date

This Ordinance shall be in full force and effect immediately upon its passage and approval as required by law.

Section 4. Severability

If any section, paragraph, clause, or provision of this Ordinance shall be held invalid, the invalidity thereof shall not affect any other provision of this Ordinance.

2025-13				
1st Read:				
PASSED BY ROLL CALL VOTE ON:				
NAME	AYE	NAY	ABSTAIN	ABSENT
Trustee William Babcock				
Trustee John Broda				
Trustee Dayne Mead				
Trustee Justin Plock				
Trustee Michael Sima				
Trustee Michael Wright				
President Carol A. Gustafson				

APPROVED JULY 01, 2025:

ATTEST:

VILLAGE PRESIDENT

VILLAGE CLERK

PRAIRIE ROSE DEVELOPMENT

PRAIRIE ROSE DRIVE ROSCOE, IL

GENERAL NOTES

- The designs represented in these plans are in accordance with established practices of civil engineering for the design functions and uses intended by the owner at this time. Neither the engineer nor its personnel can or do warrant these designs or plans as constructed except in the specific cases where the engineer inspects and controls the physical construction on a contemporary basis at the site.
- The contractor, by agreeing to perform the work, agrees to indemnify and hold harmless the owner, the engineer, the city, and all agents and assigns of those parties, from all suits and claims arising out of the performance of said work, and further agrees to defend or otherwise pay all legal fees arising out of the defense of said parties.
- In accordance with generally accepted construction practices, the contractor shall be solely and completely responsible for conditions of the job site, including safety of all persons and property during performance of the work. This requirement will apply continuously and not be limited to normal working hours. Any construction observation by the engineer of the contractor's performance is not intended to include review of the adequacy of the contractors safety measures, in, or near the construction site. The contractor is responsible for maintaining adequate signs, barricades, fencing, traffic control devices and measures, and all other measures that are necessary to protect the safety of the site at all times.
- Maintain access for vehicular and pedestrian traffic as required for other construction activities. Use traffic control devices to include temporary striping, flagmen, barricades, warning signs, and warning lights shall be in accordance with current MUTCD and IDOT standards.
- All phases of the site work for this project shall meet or exceed industry standards and requirements set forth by the Village of Roscoe, the State of Illinois, and this plan set.
- The Village of Roscoe must be notified at least two (2) working days prior to the commencement or resumption of any work.
- The contractor shall coordinate all permit and inspection requirements with responsible local, state, and federal agencies. The contractor shall include the costs of this coordination and all inspection fees in the bid price.
- All work performed by the contractor shall come with a warranty against defects in workmanship and materials. This warranty period shall run concurrent with the required warranty periods the owner must provide to each local government agency, as a condition of the permit.
- The contractor will be held solely responsible for and shall take precautions necessary to avoid property damage to adjacent properties during the construction of this project.
- All structures, inlets, pipes, swales, roads and public egresses must be kept clean and free of dirt and debris at all times.
- Any field tiles encountered during construction shall be recorded showing size, location, and depth by the contractor, and either reconnected and rerouted or connected to the storm sewer system. The owner and village shall be notified immediately upon encountering any tile. Village approval required prior to connection to storm system.
- The contractor shall field verify the elevations of the benchmarks prior to commencing work. The contractor shall also field verify the location and elevation of existing pipe inverts, curb or pavement where matching into existing work. The contractor shall field verify horizontal control by referencing property corners to known property lines. Notify the engineer of discrepancies in either vertical or horizontal control prior to proceeding.
- All elevations are on WinGIS Datum, using monument #38 (WIN 18.1 N, 07.1 E)
- Parking areas designated as A.D.A. and all sidewalk shall be compliant with state and local A.D.A. requirements.
- Tactile warning plates per IDOT specifications shall be placed at all locations where sidewalk that is to be replaced intersects public roads and at locations indicated in this plan set.
- The contractor shall verify the location of all utilities in the field prior to construction. This includes sanitary sewer, water main, storm sewer, General Telephone, Commonwealth Edison, Northern Illinois Gas and cable television, if any. The J.U.L.I.E. number is 1-800-892-0123.
- Property corners shall be carefully protected until they have been referenced by a Professional Land Surveyor.
- The contractor shall keep careful measurements and records of all construction and shall furnish the Engineer, the Owner and the City with record drawings in a digital format compatible with AutoCAD Release 14 upon completion of his work.
- Any excess dirt or materials shall be placed by the contractor onsite at the owner's direction or as indicated on the plans.
- Notify the owner and Village of Roscoe of any existing wells. Obtain permit form the Illinois Bureau of Minerals and the State Water Survey. Cap and abandon wells in accordance with local, state, and federal regulations.
- Finish grade shall in all areas not specifically reserved for storm water management shall drain freely. No ponding shall occur. Tolerances to be observed will be measured to the nearest 0.04 of a foot for paved surfaces and 0.10 of a foot for unpaved areas.

VICINITY MAP



OWNER:

LITTLE MARIANO, INC.

P.O. BOX 66
ROCKTON, IL 61072
(815) 543-8801

ENGINEER:



Sheet List Table

SHEET NUMBER	SHEET TITLE
C01	COVER
C02	GENERAL NOTES
C03	GENERAL NOTES, TYPICAL SECTION & SUMMARY OF QUANTITIES
C04	PHASING PLAN
C05	SWPPP SITE MAP
C06	SWPPP DETAILS
C07	EXISTING CONDITIONS & REMOVAL PLAN WEST
C08	EXISTING CONDITIONS & REMOVAL PLAN EAST
C09	LAYOUT PLAN WEST
C10	LAYOUT PLAN EAST
C11	GRADING PLAN WEST
C12	GRADING PLAN EAST
C13	BELLA ROSE DRIVE PLAN & PROFILE STA. 100+00 TO 105+00
C14	BELLA ROSE DRIVE PLAN & PROFILE STA. 105+00 TO 109+57
C15	PRIVATE DRIVE B PLAN & PROFILE STA. 200+00 TO 201+96
C16	SANITARY MAIN PLAN & PROFILE
C17	WATER MAIN PLAN & PROFILE
C18	FRSA STANDARD DETAILS
C19	DETAILS
C20	DETAILS
C21	DETAILS
C22	DETAILS
L01	LANDSCAPE PLAN WEST
L02	LANDSCAPE PLAN EAST
L03	LANDSCAPE DETAILS

APPROVAL

CITY
COUNTY
STATE

DATE

PENDING
PENDING
PENDING

UTILITY OFFICIALS

PUBLIC WORKS DEPARTMENT:

VILLAGE OF ROSCOE
5402 SWANSON ROAD
ROSCOE, IL 61073
WADE KRETSINGER
SUPERVISOR
(815) 877-0746

WATER DEPARTMENT:

NORTH PARK PUBLIC WATER DEPARTMENT
1350 TURRET DRIVE
MACHESNEY PARK, IL 61115
(815) 633-5461

SEWER DISTRICT:

FOUR RIVERS SANITATION AUTHORITY
3501 KISHWAUKEE STREET
ROCKFORD, IL 61109
CHRISTOPHER T. BAER, P.E.
DIRECTOR OF ENGINEERING
(815) 387-7660

CABLE TELEVISION:

COMCAST
4450 KISHWAUKEE STREET
ROCKFORD, IL 61101
THOMAS YUCCAS
(815) 395-8977

TELEPHONE:

AT&T MIDWEST
2404 8TH AVENUE
ROCKFORD, IL 61108
HECTOR GARCIA
(630) 639-8372

GAS:

NICOR GAS
1844 FERRY ROAD
NAPERVILLE, IL 60563
(708) 878-1242

ELECTRIC:

COM ED
123 ENERGY DRIVE
ROCKFORD, IL 61109
(815) 490-2335



PROJECT NAME
OWNER'S NAME

PRAIRIE ROSE DEVELOPMENT

PRAIRIE ROSE DRIVE
ROSCOE, IL
WINNEBAGO COUNTY

LITTLE MARIANO, INC.
P.O. BOX 66
ROCKTON, IL 61072
(815) 543-8801

CONSULTANTS

ISSUED FOR

1. AGENCY REVIEW	DATE
2.	06-19-2025
3.	
4.	
5.	
6.	
7.	
8.	
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11.	
12.	

REVISIONS

ITEM	DATE
1.	
2.	
3.	
4.	
5.	
6.	

SHEET TITLE

COVER

DRAWN	RMG
CHECKED	JSL
PM	JSL

PROJECT NUMBER
SHEET NUMBER

25012

C01

GENERAL WATER UTILITY NOTES

- All watermains shall be constructed in accordance with the "Standard Specifications for Water and Sewer Main construction in Illinois", current edition, as well as the North Park Public Water District's Standard Watermain Specifications current edition, on file with the Illinois EPA Division of Public Water Supplies.
- Refer to North Park Public Water District "Standard Specifications of Water Main Construction" updated March 2025 for additional information and requirements.
- All watermain shall be Ductile Iron pipe conforming to AWWA Standard C151 & C111 and be constructed of Class 52 Ductile Iron pipe for all sizes through twelve (12) inch, and Class 51 Ductile Iron pipe for all sizes larger. The minimum cover for all watermain, hydrant lead piping, and water service pipe is 7 feet 0 inches (7'-0") from finished grade to top of pipe.
- All watermains under and within two feet of any existing or proposed street pavement or curb shall be backfilled with granular backfill material. Trench and backfill shall be placed in lifts not to exceed 12 inches compacted to 95% of maximum standard proctor density.
- All gate valves shall be reduced wall, resilient-seated gate valve, meeting all specifications of AWWA C515. All gate valves shall be approved equal to those named. Both valve ends shall be mechanical-joint, underground, or flanged which will meet requirements in AWWA C110. Accessories (bolts, glands, and gaskets) shall be supplied by the valve manufacturer.
- After the pressure test has been accepted, the contractor shall chlorinate the watermains in accordance with the requirements of AWWA, the Illinois EPA, and the North Park Public Water District. HTH tablets shall not be glued to PVC watermain.
- Watermains and services shall be separated from or protected from sanitary and storm sewers in accordance with Section 41-2.01 of the "Standard Specifications for Water and Sewer Construction in Illinois", current edition.
- Water service materials shall consist of copper pipe, or minimum PC160 polyethylene, brass corporation and curb stops, with curb boxes.
- No object may be constructed, maintained, or installed within 48 inches of a fire hydrant. Trees, bushes, walls, or other obstacles which may hide or impede the use of a fire hydrant will not be permitted.
- Fire hydrants shall comply with standards specified in AWWA C502 for Dry Barrel Fire Hydrants. Only the following manufacturers and models are accepted by the District:
 - Kennedy Guardian K-81A
 - Mueller Super Centurion A-421No fire hydrants shall be located in cut-die-sac islands. Hydrants shall be painted in conformity to AWWA Std. C502, Traffic Yellow.

- The inlet connection shall be six (6) inch oversized mechanical joint type, which is designed to be installed on Class D PI Cast or Class 250 Cast Iron pipe and Class 52 Ductile Iron pipe by using two (2) types of available gaskets furnished with the hydrant. Gaskets for oversized cast iron and ductile iron are to be color coded to identify which gasket is to be used on which pipe. The interior shoe and lower valve plate shall be coated with an epoxy at a minimum of four (4) mils thickness. Ductile iron restrained retainer glands, bolts (COR-Blue), nuts, and gaskets, shall conform to AWWA Standard C111.
- Hydrant installation: Hydrants shall be installed in strict accordance with AWWA C600 and recommendations of the manufacturer. All hydrants shall stand plumb and shall have their nozzles parallel with or at right angles to the curb, with pumper nozzle facing the curb. Hydrants shall be set to the established grade, and have a minimum bury depth of 7 feet 0 inches, with the center of the pumper nozzle being 18 to 24 inches above grade. Precautions must be taken to provide adequate drainage of hydrants where natural soils will not provide drainage. Hydrant drains shall not be connected to or located within 10 feet of sanitary sewers or storm drains. Hydrants will be spaced as directed by the District. In general, hydrant spacing will be based upon the area being served and as recommended by the State Insurance Services Office.
- Record drawings along with a digital copy in AutoCAD format, are required by the North Park Public Water District. The contractor shall record measurements from property pins to the centers of the valve lids and curb boxes. Each measurement shall be parallel or perpendicular to the property line. GIS shapefiles and with GPS points provided during construction, not during design, shall be provided along with asbuilts. Refer to section 1.03 of North Park Public Water District "Standard Specifications of Water Main Construction" for digital submittal standards.
 - All bends of eleven and one fourth (11 ¼) degrees or greater, and all tees and plugs shall be thrust protected to prevent movements of lines under pressure as per NPPWD detail and specifications.
 - The contractor shall contact the NPPWD at least 48 hours prior to beginning work on the water main and/or service installations and should make the site available for inspection by the NPPWD at regular intervals during construction.

GENERAL NOTES AND CONDITIONS

- All earthwork, grading and paving shall be performed in accordance with Standard Specifications for Road and Bridge Construction in Illinois, State of Illinois Department of Transportation, (current edition), the "Supplemental Specifications and Recurring Special Provision" (current edition), and all revisions and supplements thereto, and the requirements and specifications of Village of Roscoe (where applicable).
- Notify the following at least 48 hours prior to start of construction:
 - Village of Roscoe Dept. of Public Works - (815) 654-5040
 - Arc Design Resources, Inc. - (815) 484-4300
- The Contractor shall be responsible for protecting utility property during construction operations as outlined in Article 107.31 of the Standard Specifications. The J.U.I.E. number is 900-892-0123. A minimum of 48 hours advance notice is required for non-emergency work.
- The Contractor shall contact the Village of Roscoe Department of Public Works Water Division for all water main shutoffs required due to construction operations. The Contractor shall not operate any valves or shutoffs without prior notification.
- The Contractor shall provide and install two weighted sand bags on the bottom cross member of each type I barricade used.
- If during paving or grading operations the existing mailboxes or street signs, which are to remain in place, become a hindrance, the Contractor shall be required to carefully remove and reinstall them and shall be included in the cost of the paving or grading pay items.
- The top four inches of soil in any right of way area disturbed by the Contractor must be capable of supporting vegetation.
- Out or fill slopes shall have a maximum ratio of 4 horizontal to one vertical unless noted otherwise. These slope constraints apply to temporary stock piles as well as finished slope conditions.
- The Contractor is responsible for maintaining positive drainage at the conclusion of each working day.
- Depressed curb shall be provided for handicapped ramps at all sidewalks abutting the curb and gutter and for future sidewalk locations. Follow IDOT ADA Standards.
- See cross sections for special slopes, including driveway slopes.
- Embankment will not be measured for payment and shall be included in the Earth Excavation cost.
- Except for the top 3", all aggregate bases and subbases 12" in thickness shall be constructed of aggregate gradation CA-2. If the specified thickness exceeds 12", the bases or subbases shall be constructed of topsize 0" breaker-run crushed stone with 70% to 90% by weight, passing the 4" sieve and 15% to 40% by weight, passing the 2" size sieve, except the top 3". The breaker-run crushed stone shall be reasonably uniformly graded from coarse to fine and be taken from a quarry ledge capable of producing Class "D" quality aggregate. The top 3" shall be gradation CA-6 or CA-10 regardless of thickness. The water necessary to achieve compaction in all but the top 3" layer may be added after the subbase or base course is placed on the grade.
- A contingency quantity has been included in the plans for Removal & Disposal of Unsuitable Material as well as Rock Fill and shall be used as needed. Quantities will be measured in the field.
- The bars shall be installed to tie PCC appurtenance to adjacent existing concrete pavement. Tie bars to be installed in accordance with the applicable portions of Article 420.05 of the Standard Specifications. See Highway Standard 420001-08 for detail on longitudinal construction joint grouted-in-place tie bar. The cost of the tie bars to be included in the cost of the PCC appurtenance adjacent to the existing pavement.
- See cross sections for special ditches and back slopes.
- The removal of bituminous surfacing on a rigid type base removed in conjunction with the base shall be included in the contract unit price for pavement removal of the type specified.
- Placement and compaction of the backfill for proposed across road culverts and existing across road culverts that are removed shall conform to Section 502.10 of the standard specifications, except that the material shall conform to Article 208.02 of the standard specifications, and shall be compacted to a minimum of 95% of the stand laboratory density. Any material conforming to the requirement of Article 1003.04 or 1004.05 which has been excavated from the trenches shall be used for backfilling the trenches. The entire excavation, within 2 feet outside of each curb or pavement shall be backfilled with trench backfill material to the bottom of the proposed subgrade.
- All embankment constructed of cohesive soil shall be constructed with not more than 110% of optimum moisture content, determined by the standard proctor test. Cohesive soil shall be defined as any soil which contains greater than 10% particles by weight passing the #200 sieve. The 110% of optimum moisture limit may be waived in free-draining granular material when approved by the engineer.
- The contractor shall place temporary hot-mix asphalt tapers along all sides of the utility structures protruding above the final surface. The temporary tapers shall extend 2' outside of the castings, except for the approach side to traffic shall have a 4' taper length. Hot-mix asphalt meeting the approval of the engineer shall be used. No cold millings will be allowed.. The cost of the material, placement, maintenance, remove, and disposal of said work will be incidental to the project.
- The temporary sheet piling necessary for the placement of storm sewer, sanitary sewer, and watermain shall be included in the cost of the item being installed.
- Culvert flows must be maintained throughout the project. Normal flow shall be allowed to pass at the rate it enters the jobsite. High flows shall be allowed to pass without causing damage to upstream properties.
- All frames and grates of drainage structures to be removed or filled shall be carefully salvaged and shall remain the property of the contractor.
- The new manhole lids on this project shall have the word "STORM", or "WATER" on the lid. The word to be used is noted on the plans. It will be the contractor's responsibility to determine the word to be used on other lids not noted on the plans. No additional compensation will be allowed for this work.
- The proposed manholes on this project shall be cast in place or precast. This work will be paid for at the contract unit price each for manhole of the type and size specified.
- The contractor shall determine flow lines of existing sewer lines which are shown on the plans as estimated or unknown. This information is necessary before ordering inlets and manholes.
- Pavement marking shall be done according to standard 780001, expect as follows:
 - All words, such as "ONLY", shall be 8 feet high.
 - All non-freeway arrows shall be large size text.
- Expect as noted on the plans, pavement grades shown are at the top of pavement surfaces.
- For stabilization, all type III barricades shall require a minimum of four sand bags per barricade.
- The work required to connect any sewer to an existing drainage structure or pipe will not be paid for separately, but shall be considered as included in the contract unit price bid for the sewer item.
- Seeding shall not be permitted at any time when the ground is frozen, wet, or in an unutilizable condition. Locations to be seeded will be determined by the engineer.
- Only those trees designated by the engineer or listed in the tree removal schedule shall be removed. The contractor shall protect all remaining trees from damage due to his operations.
- Abandoned underground utilities that conflict with construction shall be disposed of outside the limits of the right-of-way according to Article 202.03 of the standard specifications and as directed by the engineer. This work will not be paid for separately, but shall be included in the cost of earth excavation.
- Any reference to a standard in these plans shall be interpreted to mean the most current edition.
- The following rates of application have been used in calculating plan quantities:

Granular Materials	2.05	TONS / CU YD
Bituminous Materials Tack Coat	0.03	LBS / SQ FT
Aggregate Prime Coat	0.25	LBS / SQ FT
HMA Paving	112	LBS / SQ YD / IN
Short Term Pavement Marking	10	FT / 100 FT OF APPLICATION
Mix for Cracks, JTS, & FLGWYS	0.0003	TONS / SQ YD
Level Binder (Hand Method)	0.0005	TONS / SQ YD
Supplemental Watering	3	GAL / SQ YD / APPLICATION
Calcium Chloride	2	LB / SQ YD / APPLICATION

- Any existing field tiles crossing under the roadway, as shown in the plans or discovered during exploration trenching, shall be replaced according to Section 611 of the standard specifications and paid for under the various pat items for storm sewer work.
- All sanitary sewer work (including manhole adjustment, sewer crossing, etc.) shall be constructed in the presence of a FRSA Inspector. The Contractor shall coordinate this work with District Survey and Field Operations Mgr. Ben Christiansen, cell 815-209-7952
- All sanitary sewer work shall conform to all standards and specifications of the Four Rivers Sanitation Authority.

EARTHWORK NOTES

- Definition for materials
 - "Organic material" is defined as material having an organic content in excess of 8% or as determined by the project owner's engineer.
 - Topsoil shall be friable and loamy (loam, sandy loam, silty loam, sandy clay loam, or clay loam). Sand content shall generally be less than 70% by weight, and clay content shall generally be less than 35% by weight. Organic soils, such as peat or muck, shall not be used as topsoil.
 - Topsoil shall be relatively free from large roots, weeds, brush, or stones larger than 25 mm (1 inch). At least 90% shall pass the 2.00 mm (no. 10) sieve.
 - Topsoil ph shall be between 5.0 and 8.0. Topsoil organic content shall not be less than 1.5% by weight. Topsoil shall contain no substance that is potentially toxic to plant growth.
 - Existing on-site material within moisture content limits" is defined as material of such a quality that the specified compaction can be met without any additional work other than "densifying" with a roller. Scarification and drying of this material will not need to be done prior to compaction.
 - "Existing on-site material NOT within moisture content limits" is defined as material with a high moisture content that cannot meet specified compaction requirements without scarification and drying, chemical stabilization, etc. of this material prior to compaction.
 - "Unsuitable material" is defined as any materials that:
 - Cannot be utilized as "topsoil", (organic) for landscape areas.
 - Cannot be utilized as "engineered fill", regardless of moisture content and/or does not structurally meet the standards of the project owner's engineer's recommendations for "engineered fill".
 - These materials can be defined as natural materials or materials from "demolition" and/or excavated areas; i.e., they are materials that would not be suitable for "engineered fill".
 - "Off-site material" is defined as any materials that are brought from any area not indicated on this plan set.
 - "Trench backfill" shall be defined as any materials used for the purposes of backfilling any trench and/or any excavation requiring backfilling. Refer to the section titled "standards for fill areas" for determine acceptable materials and procedures.
 - The term "stripping" or "strip" as used herein shall be defined as the removal of all "organic materials" from a given area, the term "organic materials" is defined as material having an organic content over 8% based on ASTM test method D-2974 or as defined by the owner's engineer.
- Standards for cut areas:
 - A "cut area" is defined as any area where "engineered fill" is not required to bring the site to design subgrade elevation, instead excavation or "cutting" is required to achieve design subgrade elevation. ("Engineered fill" being defined as any material being "offsite material".)
 - In "cut areas" the site contractor shall perform one of the following procedures at the discretion and in the presence of a representative of the owner's engineer and the project architect:
 - Item 1: for exposed pavement subgrades consisting primarily of granular soils the exposed subgrade should be compacted/identified by at least one (1) pass of a smooth-drummed vibratory roller having a minimum gross weight of 10 tons.
 - Item 2: for exposed pavement subgrades consisting primarily of cohesive soils, the exposed subgrades should be proof-rolled with a fully-loaded six-wheel truck having a minimum gross weight of 25 tons. the maximum allowable deflection under the specified equipment shall be 1/2".
 - In the event that adequate stability of granular soils subgrades cannot be achieved by the procedures as outlined in Item 1, above, or that deflections of greater than 1/2" are observed during the "proof rolling" of cohesive soils subgrades as outlined in Item 2, above, additional corrective measures will be required. These measures could include, but not necessarily be limited to, scarification, moisture conditioning, and re-compaction; undercutting & replacement with engineered fill and chemical stabilization, etc.; with crushed stone (with or without geotextiles); chemical stabilization, etc.
 - It shall be considered as part of the scope of these documents and thus part of this contractor's responsibility to perform scarification and allow for drying of the subgrade per Illinois dot standards (scarily a 16" depth for 3 days). If this does not work then additional drying measures shall be an extra to the contract.
 - Any proposed corrective measures by the contractor should be reviewed by the owner's engineer and the project architect. In the event that in the opinion of the owner's engineer and/or the project architect proof rolling is not a good indicator of the subgrade stability an alternative method shall be specified by the owner's engineer and/or the project architect.
- Standards for fill areas:
 - A "fill" area is defined as any area where material is required to adjust the existing elevation to a proposed subgrade elevation. These areas will require the installation of "engineered fill" to achieve design subgrade elevation. "Engineered fill" material can be defined as either "granular" and/or "soil" having their origin for either the construction site and/or "offsite material". Materials having their origin from the construction site is referred to as "borrow". The composition and the compaction standards of the engineered fill for this project will be specified by owner's engineer and the project architect.
 - In "fill" areas fill borrow materials are allowed to be utilized as engineered fill the site contractor shall compact the borrow to the specified compaction.
- Compaction standards (for engineered fill and back filled areas)
 - Prior to placement of fill in areas below design grade, the exposed subgrade should be observed by a representative of the owner's engineer to evaluate that adequate stripping has been performed. Additionally, the proof rolling or compacting procedures outlined in the "standards for cut areas" section of this cpi should be performed. It is typical practice to proof roll, and densify if necessary, exposed subgrades prior to filling. If soft or unstable subgrades are observed, these areas should be stabilized or undercut. minimum compaction standards are based upon a percentage of the fill or backfill material's maximum standard proctor dry density (ASTM specification D-598). All engineered subgrades should meet the following minimum compaction:
 - Areas under pavement sections:
 - 95% standard proctor for all fill placed more than 12 inches below passenger car pavement sections and 95% standard proctor for the top 12 inches.
 - Landscape areas:
 - 90% standard proctor for all fill placed in landscape areas. These areas should be brought to grade with "topsoil" to a depth of 12 inches in areas to be seeded, 6 inches in areas to be sodded, and 24 inches for all interior curbed landscape islands.
 - Base course portion of pavement sections:
 - 95% standard proctor for all base course materials that are part of a "pavement section".
- Place all backfill and fill materials in layers that are not more than 8" in loose depth, before compacting, moisten or aerate each layer as necessary to provide optimum moisture content. Compact each layer to required percentage of maximum density of the area.
- Finish grading
 - The term "finish grading" as used herein shall be defined as that condition that areas not receiving a finish product such as parking areas, driveways, roadways, sidewalks, etc. finish graded areas would generally be those areas receiving "landscaping" such as seed, sod, trees, bushes, mulch, etc.
 - The site contractor is responsible for "finish grading" all areas within the perimeter of the "construction site". The definition of the "construction site" is the area encompassing all disturbed areas that were disturbed as a result of the construction process relating to the general contract which this site contract was part of.

GENERAL PAVING NOTES

- All pavement shall be constructed in accordance with the following:
 - Concrete pavement shall be constructed in accordance with the Illinois Department of Transportation (IDOT) "Standard Specifications for Road and Bridge Construction" (Standard Specifications), latest edition, including all updates and standards thereto.
 - Standards and requirements of Village of Roscoe.
 - Additional details and requirements provided in the contract documents, including this plan set.
- All proposed pavement areas shall be stripped of all topsoil and unsuitable material and excavated or filled to within 0.10 feet of design subgrade.
- The subgrade of pavement areas shall be free of all unsuitable material and shall be compacted to a minimum 95 per cent of Standard proctor density.
- The subgrade shall be proof rolled, inspected and approved by the Village of Roscoe prior to placing the base material. Notify the engineer at least 48 hours prior to finished subgrade preparation.
- The earthwork contractor shall be responsible for removal of spoil material from the underground contractors, preparing the roadway subgrade, proof rolled, placing topsoil to a minimum depth of 4 inches to finished grade in the parkways areas only, grading of drainage swales, and all other tasks as directed by the owner or engineer.
- The quantities contained in these documents are approximate and estimated, and are presented as a guide to the contractor in determining the scope of work. It is the Contractor's responsibility to determine all quantities and to become familiar with the site and soil conditions.
- The paving Contractor is responsible for the final subgrade preparation, proof rolling, the pavement base, binder, and surface, and all final clean-up and related work associated with the paving operation.
- The proposed pavement shall be of the type and thickness as specified in the engineering drawings, and constructed in strict conformance with the previously referenced IDOT standard specifications and Village of Roscoe.
- Areas of deficient paving, including compaction, smoothness, thickness, and asphalt mixture, shall be delineated, removed, and replaced in compliance with Specifications requirements unless corrected otherwise as directed and approved by the owner.
- Field quality control tests specified herein will be conducted by the owner's Independent Testing Laboratory (ITL) at no cost to the contractor. Any testing and inspection resulting from the requirements of necessary permits by Village of Roscoe or the State of Illinois shall be at the contractor's expense. The contractor shall perform additional testing as considered necessary by the contractor for assurance of quality control. Retesting required as a result of failed initial tests shall be at the contractor's expense.
 - Field testing, frequency, and methods may vary as determined by and between the owner, the ITL and Village of Roscoe.
 - Testing shall be performed on finished surface of each asphalt concrete course for smoothness, using 10'-0" straightedge applied parallel with, and at right angles to centerline of paved area. The following tolerances in 10 ft shall not be exceeded: Base Course Surface: 1/4-inch, Wearing Course Surface: 1/8-inch.
 - No ponding shall occur on paved surfaces.

ARC DESIGN
RESOURCES INC.

5291 ZENITH PARKWAY
LOVES PARK, IL 61111
VOICE: (815) 484-4300
FAX: (815) 484-4303
www.arcdesign.com
Illinois Design Firm License No. 184-001334

PROJECT NAME
OWNER'S NAME

PRAIRIE ROSE
DEVELOPMENT

PRAIRIE ROSE DRIVE
ROSCOE, IL
WINNEBAGO COUNTY

LITTLE MARIANO, INC.
P.O. BOX 66
ROCKTON, IL 61072
(815) 543-8801

CONSULTANTS

ISSUED FOR

	1. AGENCY REVIEW	DATE
1. ---	---	06-19-2025
2. ---	---	---
3. ---	---	---
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REVISIONS

ITEM	DATE
1. ---	---
2. ---	---
3. ---	---
4. ---	---
5. ---	---
6. ---	---

SHEET TITLE

GENERAL NOTES

DRAWN

RMG

CHECKED

JSL

PM

JSL

PROJECT NUMBER
SHEET NUMBER

25012

C02

SUMMARY OF QUANTITIES

ITEM	UNIT	QUANTITY
CLEARING TREES AND BRUSH	L SUM	1
TOPSOIL STRIPPING AND RESPREAD (12" ASSUMED WITHIN ROADWAYS)	CU YD	1389
EARTH EXCAVATION, CUT TO FILL	CU YD	7235
SEEDING, CLASS 7 TEMP MIX	ACRE	2.88
SILT FENCE	FOOT	200
INLET AND PIPE PROTECTION	EACH	11
STABILIZED CONSTRUCTION ENTRANCE	SQ YD	133
CURB & GUTTER REMOVAL	FOOT	159
PAVEMENT REMOVAL	SQ YD	190
DRYWELL REMOVAL	EACH	1
STORM PIPE REMOVAL	FOOT	24
SHED REMOVAL	L SUM	1
AGGREGATE BASE COURSE, TYPE B 4"	SQ YD	465
AGGREGATE BASE COURSE, TYPE B 8"	SQ YD	7
AGGREGATE BASE COURSE, TYPE B 10"	SQ YD	4170
CONCRETE BASE COURSE, 7"	SQ YD	27
BITUMINOUS MATERIALS (TACK COAT)	POUND	4170
HOT-MIX ASPHALT SURFACE COURSE, IL-9.5, MIX "C", N50, 2" PATCH	SQ YD	27
HOT-MIX ASPHALT SURFACE COURSE, IL-9.5, MIX "C", N50, 2" (LIFT 1)	SQ YD	4143
HOT-MIX ASPHALT SURFACE COURSE, IL-9.5, MIX "C", N50, 1.5" (LIFT 2)	SQ YD	4143
PAINTED PAVEMENT MARKING, 4" YELLOW	FOOT	72
CONCRETE SIDEWALK, 4"	SQ FT	4183
CONCRETE SIDEWALK, 8" (MAILBOX PAD)	SQ FT	7
COMBINATION CONCRETE CURB AND GUTTER, TYPE M-6.12	FOOT	156
CONCRETE V-GUTTER, 2" WIDE	FOOT	742
CONCRETE FLUME	CU YD	2
PRECAST REINFORCED CONCRETE FLARED END SECTIONS 12"	EACH	4
STORM SEWERS, CLASS A, TYPE 1 12"	FOOT	546
STORM SEWERS, CLASS A, TYPE 1 18"	FOOT	236
INLET TYPE A W/ TYPE 1 FRAME OPEN LID	EACH	3
INLET TYPE B W/ TYPE 1 FRAME OPEN LID	EACH	1
MANHOLE TYPE A, 4' DIA. W/ TYPE 1 FRAME OPEN LID	EACH	1
CONCRETE DRYWELL, 6' DIA. W/ TYPE 1 FRAME OPEN LID	EACH	3
FIRE HYDRANT ASSEMBLY COMPLETE W/ TEE, VALVE & LEAD	EACH	3
CONNECT TO EX. WATER MAIN W/ HYMAX FITTING	EACH	2
8" VALVE & BOX	EACH	1
ZINC COATED D.I. WATER MAIN, 8", WITH BAG	FOOT	912
TYPE K COPPER WATER SERVICE LINE 1"	FOOT	1287
CORPORATION STOPS 2"	EACH	29
DOMESTIC WATER SERVICE BOX, 1"	EACH	29
11.25-DEGREE BEND, 8"	EACH	1
22.5-DEGREE BEND, 8"	EACH	1
45-DEGREE BEND, 8"	EACH	4
WATER MAIN PROTECTION SLEEVE, 16"	FOOT	100
CONNECT TO EXISTING SANITARY MANHOLE	EACH	1
4' DIA. SANITARY MANHOLE	EACH	4
PVC SDR-26 WMQ / ASTM D-2241 SANITARY SERVICE, 6"	FOOT	1108
PVC SDR-35 WMQ / ASTM D-3034 SANITARY SEWER, 8"	FOOT	703
PVC SDR-35 WMQ / ASTM D-3034 SANITARY SEWER, 10"	FOOT	70
8' X 6" WYE CONNECTION	EACH	15
FOAM BOARD INSULATION	SQ FT	64
SANITARY CLEANOUT, 6"	EACH	15
UNDERCUT (COMPLETE) CONTINGENCY	CU YD	289
LANDSCAPING ALLOWANCE	L SUM	1

STORM SEWER NOTES

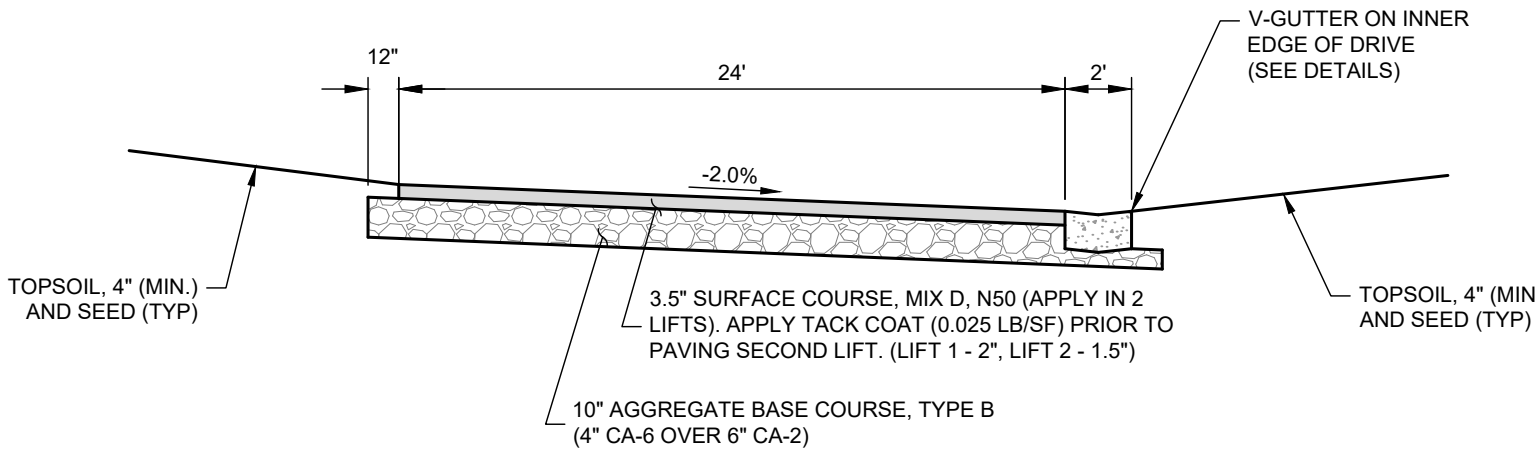
- Storm sewer shall be constructed in accordance with the following:
 - Standard Specifications for Water and Sewer Main Construction in Illinois" (Standard Specifications), Seventh Edition dated 2014 (and all revisions and supplements thereto)
 - Standards and requirements of Village of Roscoe.
 - Additional details and requirements provided in the contract documents, including this plan set. Where criteria of the aforementioned specifications conflict, the more stringent criteria shall be implemented.
- All storm sewer pipe shall be reinforced concrete pipe unless otherwise specified in this plan set.
- All storm sewer system elements shall conform to the following specifications:
 - Storm pipe:
 - Sump pump service connection and storm sewer extension (4" and 6"):
 - ABS pipe shall be in accordance with ASTM D2751.
 - SDR 35 PVC pipe shall be in accordance with ASTM D3034.
 - Concrete sewer pipe (10" diameter and smaller) shall be Class III (minimum) in accordance with ASTM C14.
 - Reinforced circular concrete pipe (12" diameter and larger) shall be Class III (minimum), wall B, in accordance with ASTM C76.
 - Reinforced concrete arch culvert pipe shall be double-lined reinforced, Class III (minimum) in accordance with ASTM C506.
 - Reinforced concrete elliptical culvert pipe shall be Class HE-III or VE-III (minimum) in accordance with ASTM C507.
 - Underdrain pipe (4" and 6") shall be SDR 35 PVC pipe in accordance with ASTM D2729.
 - Galvanized corrugated steel culvert pipe shall be type B, with a minimum wall thickness of 14 gauge per AASHTO M246 (shall only be used for culverts).
- Joints for storm pipe:
 - ABS pipe joints shall be in accordance with ASTM D2235.
 - PVC pipe joints shall be in accordance with ASTM 3121 (push-on type), except underdrain pipe, which shall have solvent welded joints.
- Casing Pipes:
 - 1/4" thick steel in accordance with ASTM A252, grade 2, or ASTM A139, grade B, or approved equal having a minimum yield strength of 35,000 psi.
- Manholes and Catch Basins:
 - Manholes and catch basins shall be precast reinforced concrete in accordance with ASTM C478.
 - Manholes and catch basins shall be sized as follows:
 - For sewers eighteen inches in diameter or less, manholes shall have a forty-eight inch inside diameter.
 - For sewers twenty-one to thirty-six inches in diameter, manholes shall have a sixty inch inside diameter.
 - For sewers greater than thirty-six inches in diameter, manholes shall have a seventy-two inch inside diameter or as specified in this plan set.
 - Adjusting rings:
 - No more than 2 precast concrete adjusting rings shall be allowed.
 - Precast concrete adjusting rings shall have a maximum height of 6 inches.
 - Seals:
 - For pipe and frame seals, all pipe connection openings shall be made watertight with hydraulic cement. The hydraulic cement sealing pipe connections shall extend the full thickness of the structure wall. Hydraulic cement shall also be applied within the structure from the cone section, past all adjustment rings, to the frame.
 - All bottom sections shall be monolithically precast including bases and invert flowlines.
- Inlets:
 - Inlets shall be precast reinforced concrete in accordance with ASTM C478 and ASTM C443.
 - Inlets shall have a twenty-four inch inside diameter and a maximum depth of four feet.
 - Adjusting rings:
 - No more than 2 precast concrete adjusting rings shall be allowed.
 - Precast concrete adjusting rings shall have a maximum height of 6 inches.
 - Only one pipe connection shall be allowed, and it shall be precast with resilient rubber watertight pipe to manhole sleeves or seals. External flexible watertight sleeves shall also extend from the manhole cone to the manhole frame.
 - Bottom sections: All bottom sections shall be monolithically precast including bases and invert flowlines.
- Castings (Unless otherwise noted within the plans):
 - Unless otherwise specified as a "closed lid", manhole frames and covers shall be as listed below. Close lid frame and covers shall be Neenah R-1916-C embossed "STORM SEWER".
 - Manhole steps shall be Neenah R-1981-N.
 - Six inch curb and gutter inlet shall be Neenah R-3278-A.
 - Yard inlets shall be Neenah R-4340-B.
 - Parking lot inlets shall be Neenah R-2595-A.
 - Crushed Granular Bedding shall be crushed gravel or crushed stone course aggregate in accordance with ASTM C33 (Size No. 67).
- All end sections 24" and greater shall come equipped safety bars per IDOT detail Standard 542411.
- Inspect pipe for defects and cracks before being lowered into the trench, piece by piece. Remove and replace defective, damaged or unsound pipe or pipe that has had its grade disturbed after laying. Protect open ends with a stopper to prevent earth or other material from entering the pipe during construction. Remove dirt, excess water, and other foreign materials from the interior of the pipe during the pipe laying progress.
- Install pipe in accordance with manufacturer's written recommendations.
- Commence installation at the lowest point for each segment of the route. Lay RCP with the groove or bell end up-stream.
- Lay pipe to the required line and slope gradients with the necessary fittings, bends, manhole, risers and other appurtenances placed at the required location as noted on Drawings.
- All storm sewers under and within two feet of any existing or proposed pavement shall be backfilled with granular backfill material IDOT gradation FA-6 or approved equal (Grade 8 or Grade 9).
- Compact backfill to 98 percent of maximum density in accordance with ASTM D698, (or 95 percent of maximum density, in accordance with ASTM D1557) obtained at optimum moisture as determined by AASHTO T160.
- Do not backfill trenches until required tests are performed and utility systems comply with and are accepted by applicable governing authorities.
- Backfill trenches to contours and elevations shown on the drawings.

SANITARY SEWER NOTES [FRSA]

- Sanitary sewer notes:
 - The Four Rivers Sanitation Authority (FRSA) shall be notified forty-eight (48) hours before construction of the sanitary sewer can commence. Contact FRSA Survey and Field Operations Mgr. Ben Christiansen, cell 815-209-7952. Any sanitary sewer construction performed in the absence of an FRSA inspector will not be accepted.
 - Notice Allowing Connections must be issued by the FRSA before individual service connections will be permitted under the standard FRSA service connection permit process.
 - The permit holder is responsible for the sanitary sewer system workmanship and materials for two (2) years after the FRSA issued Notice Accepting the Sewer, and for the sanitary sewer trench settlement for a period of three (3) years after the completion of the project.
 - Sanitary Sewer shall be constructed in accordance with the following:
 - Standard Specifications for Water and Sewer Main Construction in Illinois" (Standard Specifications), seventh edition dated 2014 , and all revisions and supplements thereto.
 - "General Provisions and Technical Specifications for Sanitary Sewer Construction" in the Four Rivers Sanitation Authority (formerly known as the Sanitary District of Rockford) dated October 24, 1983, and all standards and revisions adopted by the Board of Trustees for said Sanitary District of Rockford.
 - Additional details and requirements provided in the contract documents, including this plan set. Where criteria of the aforementioned specifications conflict, the more stringent criteria shall be implemented.
 - All PVC sanitary sewer (SDR 26 AND SDR 35) shall meet the requirements of ASTM D-3034 (4"-24") or ASTM F-679 (18"-24") with joints in accordance with ASTM D-3212. All PVC watermain-quality sanitary sewer (SDR 26) shall meet the requirements of ASTM D-2241 with joints in accordance with ASTM D-3139. Pipe bedding for all PVC pipe shall be Class 1A in accordance with ASTM D-2321-89.
 - Sanitary sewer services shall be 6" PVC/Watermain Quality SDR 26 in accordance with ASTM D-2241, and shall extend to the limits shown on the plans. Joints between the wye and end of service riser shall be gasketed in accordance with ASTM D-3139. All services shall be sloped from the main at 1% minimum. Mark at backside of cleanout with a 2x4 painted green. End of service risers are required in accordance with the FRSA standard details included in these plans.
 - WYE or TEE branches shall be a minimum 7' from the outside of any sanitary manhole and be furnished and installed by the Contractor as shown on the Engineering drawings.
 - All testing, fittings, bedding, granular cradle, and trench backfill where necessary shall be included in the unit costs for the installation of the underground facilities unless quantified on plans.
 - PVC pipe should be installed with proper bedding providing uniform longitudinal support under the pipe. Bedding material should be worked under the sides of the pipe to provide satisfactory haunching. Initial bedding material should be placed to a minimum depth of one foot over the top of the pipe. All pipe embedment material should be selected and placed carefully, avoiding large stones, frozen lumps, and debris.
 - After placement and compaction of pipe embedment materials, the balance of backfill materials may be machine placed and should contain no large stones or rocks, frozen material or debris. Excavated materials free from topsoil may be used in the final trench depth provided they are placed in 9" lifts loose measured and compacted to not less than 95% ASTM D-698 standard proctor.
 - All sanitary sewer manholes shall have eccentric cones with the cone openings centered over the pipe. All manholes shall be guaranteed by the contractor for 3 years after FRSA acceptance.
 - All sanitary sewer manholes shall be 48-inch diameter precast concrete, unless shown otherwise.
 - The allowable infiltration shall not exceed 200 gallons/inch diameter/mile/24 hours.
 - Sanitary sewers shall be air-tested in accordance with FRSA requirements.
 - All new sanitary sewer manholes shall be vacuum tested in accordance with ASTM C 1244.
 - All sanitary sewers under or within two feet of any existing or proposed street pavement or curb shall be backfilled with IDOT approved granular backfill material. Trench backfill shall be placed in lifts not to exceed 9" compacted to 95% of maximum standard proctor density.
 - Four Rivers Sanitation Authority shall be notified 48 hours prior to the start of construction and air testing of sanitary sewers. Water main, water services, and storm sewer must be installed and FRSA notified soon after installation before sanitary sewer testing can be performed.
 - Trenches must be backfilled to 2' below subgrade and mains and services must have 5' minimum depth of cover over the top of pipe before sanitary sewer testing can be performed.
 - Manhole frames shall be provided with self sealing lids, FRSA Logo, Neenah 1670-2004 /-0358 only. Neenah or East Jordan per FRSA Standard Details Sheet (Sheet C18).
 - Upon completion of construction, all sanitary manhole castings shall be exposed and set at final grade.
 - Exterior manhole seals shall be required on all new manholes including the barrel sections.
 - Deflection testing for flexible conduit:
 - All sanitary sewer lines shall be deflection-tested after 30 days following final backfill operations.
 - If the deflection test is to be run using a rigid ball or mandrel, it shall have a diameter equal to 95% of the base diameter of the pipe as established in proposed ASTM D-3034. The test shall be performed without mechanical pulling devices.
 - Wherever possible and practical, the testing shall initiate at the downstream lines and proceed towards the upstream lines.
 - Maximum allowable pipe deflection is 5%. Where deflection is found to be in excess of 5% of the original pipe diameter, the Contractor shall excavate to the point of excess deflection and carefully compact around the point excess deflection was found. The line shall then be retested for deflection. However, should after the initial testing the deflected pipe fail to return to the original size (inside diameter) the line shall be replaced.
 - Proposed sanitary sewers shall be separated at least 10' from existing and proposed water mains, water services, storm structures and storm sewers measured from outside edge to outside edge. The top of proposed sanitary sewers shall be at least 18" below the bottom of existing and proposed water mains and storm sewers. When sanitary sewer crosses over water main or storm sewer, the bottom of the sanitary sewer shall be at least 18" above the top of water main or storm sewer.
 - Where sanitary sewer depths exceed 12' the contractor shall use the Alternate Service Riser method to install the sewer service line so that the invert of the service, at the property line, is 10.5' below the proposed centerline grade.
 - Upon completion of construction all sanitary manhole castings shall be exposed and set to final grade. FRSA must inspect this work.
 - Exterior manhole seals will be required as part of manhole adjustments. Flatpot manholes are not permitted. No adjusting rings are required outside a paved roadway or in a roadway with curb and gutter. All manholes adjusted or reconstructed where more than two rings are involved will require vacuum testing.
 - The Four Rivers Sanitation Authority will furnish a full-time inspector for all sanitary work.
 - All fill material in the area of sanitary sewer mains and services must be placed and compacted prior to installation of the sewer mains and services.
 - The Four Rivers Sanitation Authority specifies the following for manhole adjustment requirements:
 - A minimum of 4" of adjusting rings (4" adjusting ring not required in turf areas or in full curb and gutter roadways)
 - A maximum of 12" of adjusting rings
 - A maximum of 1- 12" adjusting ring per manhole.
 - A maximum of 30" from the top of casting to the first step
 - Notes: Adjustment by grouting is not permitted. Where the roadway agency of jurisdiction allows, rubber adjusting rings shall be used
 - Labeled pipe lengths are from center of manhole to center of manhole.
 - The length of the public sewer shall be the distance from the center of the downstream manhole to the center of the upstream manhole. The slope of the public sewer and inverts of the sewer at the manholes shall be based on the distance between the outside faces of the manholes.
 - All watermain and watermain services shall be installed before the sanitary sewer is air and deflection tested.
 - FRSA must receive a satisfactory utility plan for gas, electricity, cable TV, telephone, etc. in order to ensure that these utilities will not conflict with the proposed sanitary sewer locations.

Sanitary Sewer Service Connection

- Contractor must complete a standard FRSA Industrial/Commercial (I/C) application and submit to FRSA for approval of the sewers shown as part of the building connection permitting process.
- The contractor shall coordinate all FRSA fees associated with this project. The contractor shall pay all application fees, and should be reimbursed by the owner. Contractor shall provide the owner with a written breakdown of all FRSA fees with evidence of payment.
- FRSA will require inspection of the sewer installation. Contractor shall coordinate this work directly with FRSA. Owner shall pay for all inspection fees.
- All sanitary sewer manholes, services and other appurtenances shall be installed as required by the FRSA and/or the Village contractor is responsible for familiarizing himself with the specific requirements for materials and construction for these two agencies.
- The Village of Roscoe may also require inspection of the building connections. the contractor shall coordinate all Village inspections with the Roscoe building inspector, if needed.
- Contractor to install 6" services from main to designated point of connection as shown on the plans as part of sewer installation.
- FRSA sanitary sewer service connection permits will not be issued under the Standard FRSA process until after the FRSA has issued a "Notice Allowing Connections".



TYPICAL SECTION - BELLA ROSE DRIVE (PRIVATE)

ARC DESIGN
RESOURCES INC.

5281 ZENITH PARKWAY
LOVES PARK, IL 61111
VOICE: (815) 484-4300
FAX: (815) 484-4303
www.arcdesign.com
Illinois Design Firm License No. 184-001334

PROJECT NAME
OWNER'S NAME

PRAIRIE ROSE
DEVELOPMENT

PRAIRIE ROSE DRIVE
ROSCOE, IL
WINNEBAGO COUNTY

LITTLE MARIANO, INC.
P.O. BOX 66
ROCKTON, IL 61072
(815) 543-8801

CONSULTANTS

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SHEET TITLE

GENERAL NOTES,
TYPICAL SECTION &
SUMMARY OF
QUANTITIES

DRAWN

RMG

CHECKED

JSL

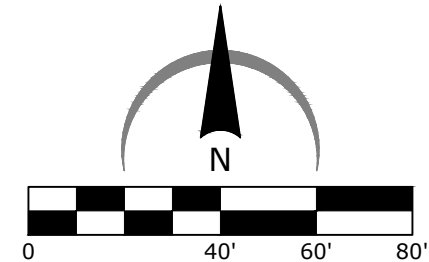
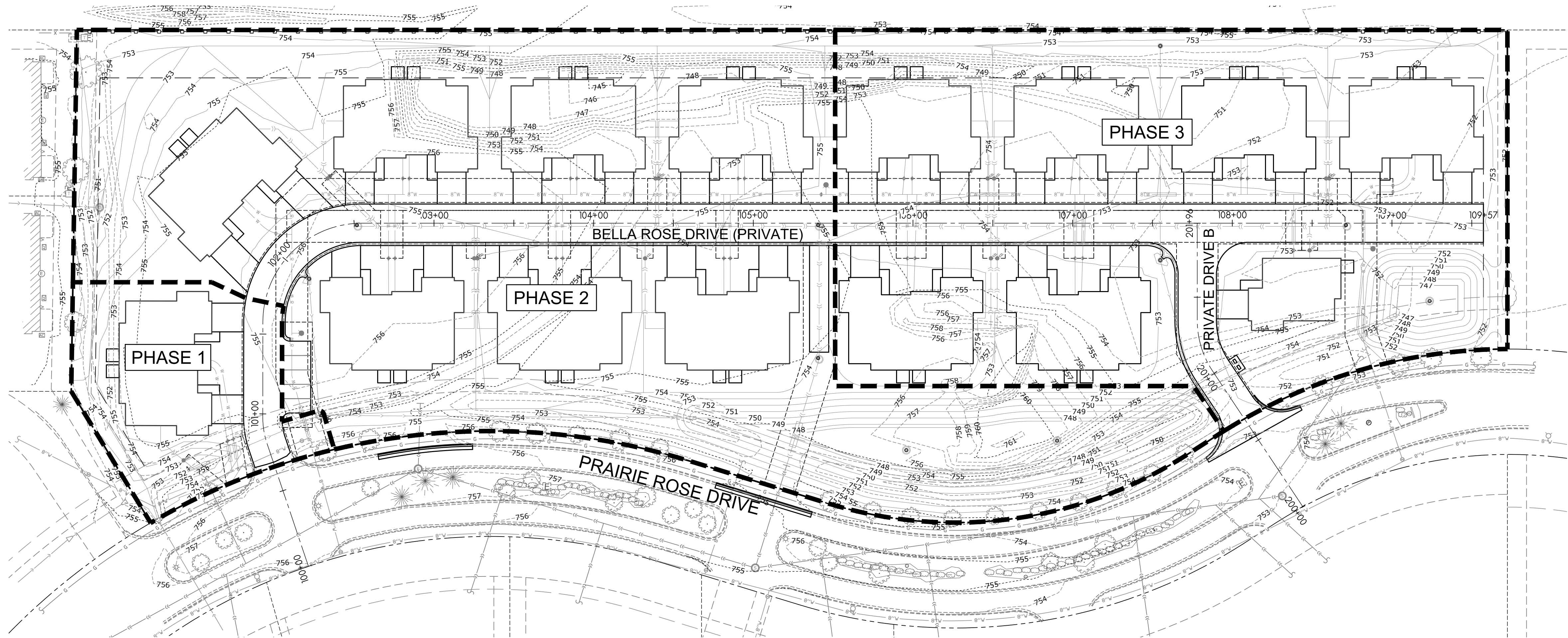
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PROJECT NUMBER
SHEET NUMBER

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C03



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RESOURCES INC.

5281 ZENITH PARKWAY
LOVES PARK, IL 61111
VOICE: (815) 484-4300
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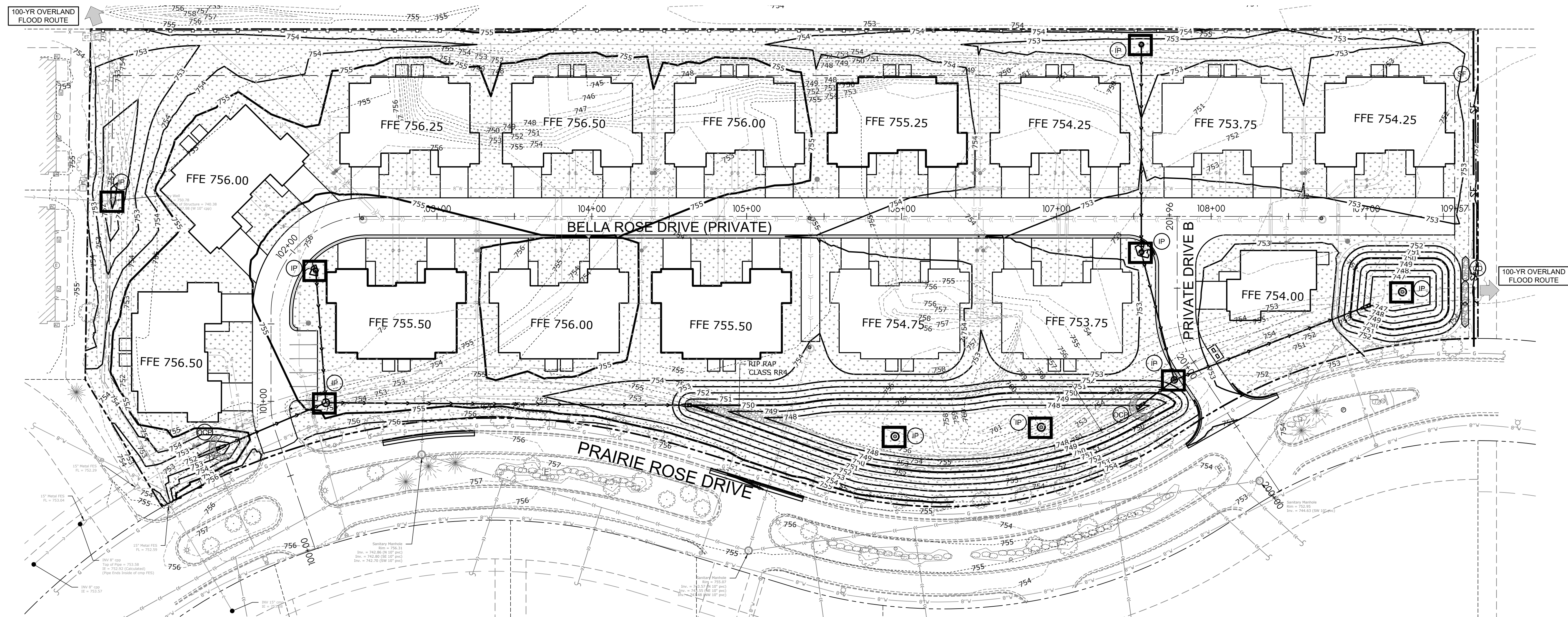
PHASING PLAN

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PROJECT NUMBER
SHEET NUMBER

25012

C04



LEGEND

SEE SITE PLAN SET FOR EXISTING SYMBOLS

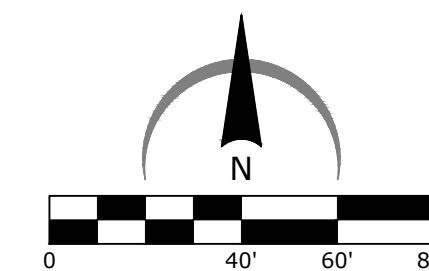
- PROPERTY LINE
- LIMITS OF DISTURBANCE
- PERMANENT STORM SEWER FLOWING TO THE LEFT. SEE SITE DRAINAGE PLAN FOR PERMANENT STORM SEWER INFORMATION
- PROPOSED CONTOUR LINE
- EXISTING CONTOUR LINE
- PROPOSED CURB AND GUTTER
- PROPOSED CATCH BASIN OR MANHOLE
- DIRECTION OF OVERLAND FLOOD ROUTE
- DIRECTION OF OVERLAND FLOW AND SLOPE
- TURF AREA (SEE LANDSCAPING PLAN FOR TYPE)
- SEE SPECIFIC KEY NOTE ON THIS SHEET

EROSION DETAILS (SEE SWPPP DETAILS SHEET FOR ITEMS BELOW)

- 1.01 CE --- TEMPORARY STONE CONSTRUCTION EXIT
- 1.02 SF --- TEMPORARY SILT FENCE
- 1.03 IP --- INLET PROTECTION PER STRUCTURE TYPE
- 1.04 OCP --- OUTLET CONTROL PROTECTION
- 1.05 CD --- TEMPORARY CHECK DAM
- 1.06 BLS --- SHORT TERM SLOPE EROSION CONTROL BLANKET
- 1.07 TR --- PERMANENT TURF REINFORCEMENT. ADD REINFORCEMENT TYPE (NORTH AMERICAN GREEN P300 OR CHANNEL REINFORCEMENT BASED ON SITE CONDITIONS)
- 1.08 ST --- SEDIMENT TRAP

EROSION CONTROL REFERENCE NOTES

- 1.01 SEE CONSTRUCTION EXIT DETAIL IL-630 FROM THE ILLINOIS URBAN MANUAL (THIS DETAIL AND OTHERS CAN BE FOUND IN THE SWPPP BINDER FOR THIS SITE). THE CONSTRUCTION EXIT SHALL BE A MINIMUM OF 24" IN WIDTH AND 50' FEET IN LENGTH FROM EXISTING PAVED SURFACE. ALL CONSTRUCTION TRAFFIC MUST UTILIZE CONSTRUCTION EXITS PER DETAIL TO ACCESS THE PUBLIC ROAD. DURING CONSTRUCTION, THE CONSTRUCTION EXITS MAY BE SHIFTED AT THE CONTRACTOR'S DISCRETION TO FACILITATE GRADING OPERATION. EXIT MUST TERMINATE AT EXISTING PAVED SURFACE. THE CONTRACTOR SHALL BE RESPONSIBLE FOR ENSURING THAT THE RUNOFF FROM THE CONSTRUCTION EXIT IS DIRECTED BACK TOWARD THE SITE OR THAT THE RUNOFF IS CLEAR OF SEDIMENT.
- 1.02 THE CONTRACTOR MAY PERMANENTLY REMOVE ANY PORTION OF THE PERIMETER SILT FENCE AFTER ESTABLISHMENT OF FINAL GRADE AND/OR FINAL STABILIZATION RENDERS THE RESPECTIVE PORTION OF THE PERIMETER SILT FENCE UPSTREAM OF A DISTURBANCE AND/OR INEFFECTIVE AS A BEST MANAGEMENT PRACTICE. ANY SUCH REMOVAL SHALL BE NOTED ON THE SWPPP SITE MAPS ALONG WITH UPSTREAM STABILIZATION AND GRADING CONDITIONS.
- 1.03 NO STRUCTURE SHALL BE ALLOWED TO BE PROTECTED WITH ANY MEASURE OTHER THAN THOSE DETAILED IN THIS SWPPP SITE MAP FOR MORE THAN 48 HOURS OR IF RAIN IS IMMINENT. STRUCTURES THAT WILL NOT RECEIVE A CASTING WITHIN 48 HOURS OF INSTALLATION SHALL RECEIVE INLET PROTECTION. UPON INSTALLATION OF THE GRATE, INLET PROTECTION SHALL BE INSTALLED RESPECTIVE TO THE TYPE OF GRATE. STRUCTURES WITH CLOSED LIDS WILL NOT REQUIRE PROTECTION FOLLOWING INSTALLATION OF LID. CONTRACTOR SHALL NOTE TIME STRUCTURE INSTALLATION (AND PROTECTION INSTALLATION, INCLUDING TYPES OF PROTECTION) ARE EMPLOYED. WHENEVER PIPE INSTALLATION IS HALTED FOR MORE THAN 24 HOURS OR WHEN RAIN IS IMMINENT, THE OPEN END SHALL BE PROTECTED WITH A TEMPORARY BULK HEAD. A 3/4" SHEET OF PLYWOOD THAT EXTENDS 6" BEYOND THE OUTSIDE DIAMETER OF THE PIPE SHALL BE PLACED AGAINST THE EXPOSED PIPE END. GRAVEL SHALL BE PLACED AGAINST THE PLYWOOD IN SUFFICIENT QUANTITY SO AS TO ENSURE THE TIGHTEST POSSIBLE SEAL. THE TRENCH SHALL BE DEWATERED PRIOR TO REMOVING THE BULKHEAD.
- 1.04 OCP SHALL BE PLACED TO PROTECT THE UPSTREAM END OF THE PERMANENT OUTFALL PIPE PRIOR TO PIPE INSTALLATION. SEE PLAN FOR FINAL LOCATION AND TOP OF OCP ELEVATION. FOLLOWING BASIN SIDE SLOPE STABILIZATION, THE OCP SHALL BE REPLACED WITH THE PERMANENT RIPRAP PAD SPECIFIED ON THE SITE DRAINAGE PLAN.
- 1.05 SHORT TERM EROSION CONTROL FABRIC NAG SC150 SHALL BE APPLIED TO ALL SLOPES 4:1 OR STEEPER THAN 4:1 AFTER PERMANENT SEEDING. FOLLOW MANUFACTURER SPECIFICATIONS FOR INSTALLATION. CONTRACTOR SHALL NOTE ALL AREAS WHERE NAG SC150 HAS BEEN INSTALLED RELATIVE TO ASBUILT GRADES AND FURNISH THESE BOUNDARIES TO THE CIVIL ENGINEER UPON REQUEST. PERMANENT SEEDING SHOULD BE PLANTED AS SOON AS IT IS PRACTICAL TO ENSURE PROPER GERMINATION PRIOR TO TERMINATION OF PERMIT COVERAGE. THE CONTRACTOR SHALL PLANT PERMANENT SEEDING AS SPECIFIED ON THE LANDSCAPING PLAN AS SOON AS FINAL BASIN GRADES ARE ESTABLISHED ON THE GRADING PLAN. SEE SITE LANDSCAPING PLAN FOR EXACT GROUND COVER TYPE AND LOCATION.
- 1.06 OFFSITE UTILITY TRENCHING SPOILS MUST BE TREATED AS STOCKPILES FOR SWPPP PURPOSES. BMP'S MUST PROTECT THE SIDE OF THE SPOIL STOCKPILE THAT IS FARTHEST AWAY FROM THE TRENCH. INTERMEDIATE BMP'S SHALL BE LOCATED IN THE FIELD TO PREVENT DOWNSTREAM SEDIMENT RUNOFF. NO MORE THAN 100 LF OF TRENCH MAY REMAIN OPEN AT ANY ONE TIME. CONTRACTOR IS RESPONSIBLE FOR RESTORING GRADE AND VEGETATION THROUGHOUT THE DISTURBED AREA. THE CONTRACTOR SHALL ENSURE THAT THE OFFSITE WORK ZONES POSE NO PUBLIC SAFETY HAZARDS.
- 1.07 PROVIDE TEMPORARY SEDIMENT TRAP IN LOCATION OF DETENTION UNTIL DETENTION IS CONSTRUCTED. SEE IUM CONSTRUCTION SPECIFICATION AND DEWATERING DETAIL INCLUDED IN SWPPP BINDER



ARC DESIGN
RESOURCES INC.

5281 ZENITH PARKWAY
LOVES PARK, IL 61111
VOICE: (815) 484-4300
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www.arcdesign.com
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WINNEBAGO COUNTY

LITTLE MARIANO, INC.
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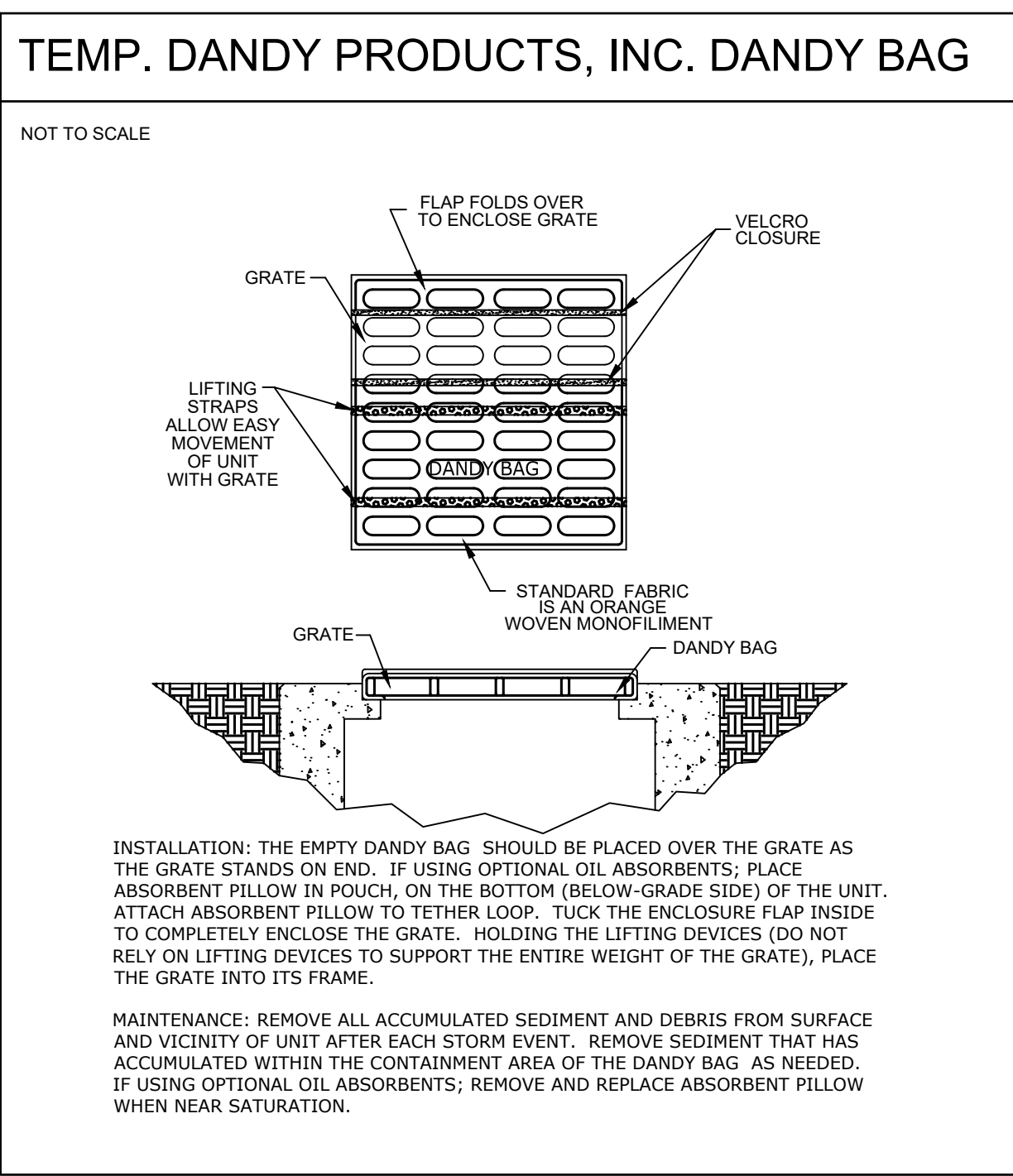
SWPPP SITE MAP

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PM JSL

PROJECT NUMBER
SHEET NUMBER

25012

C05

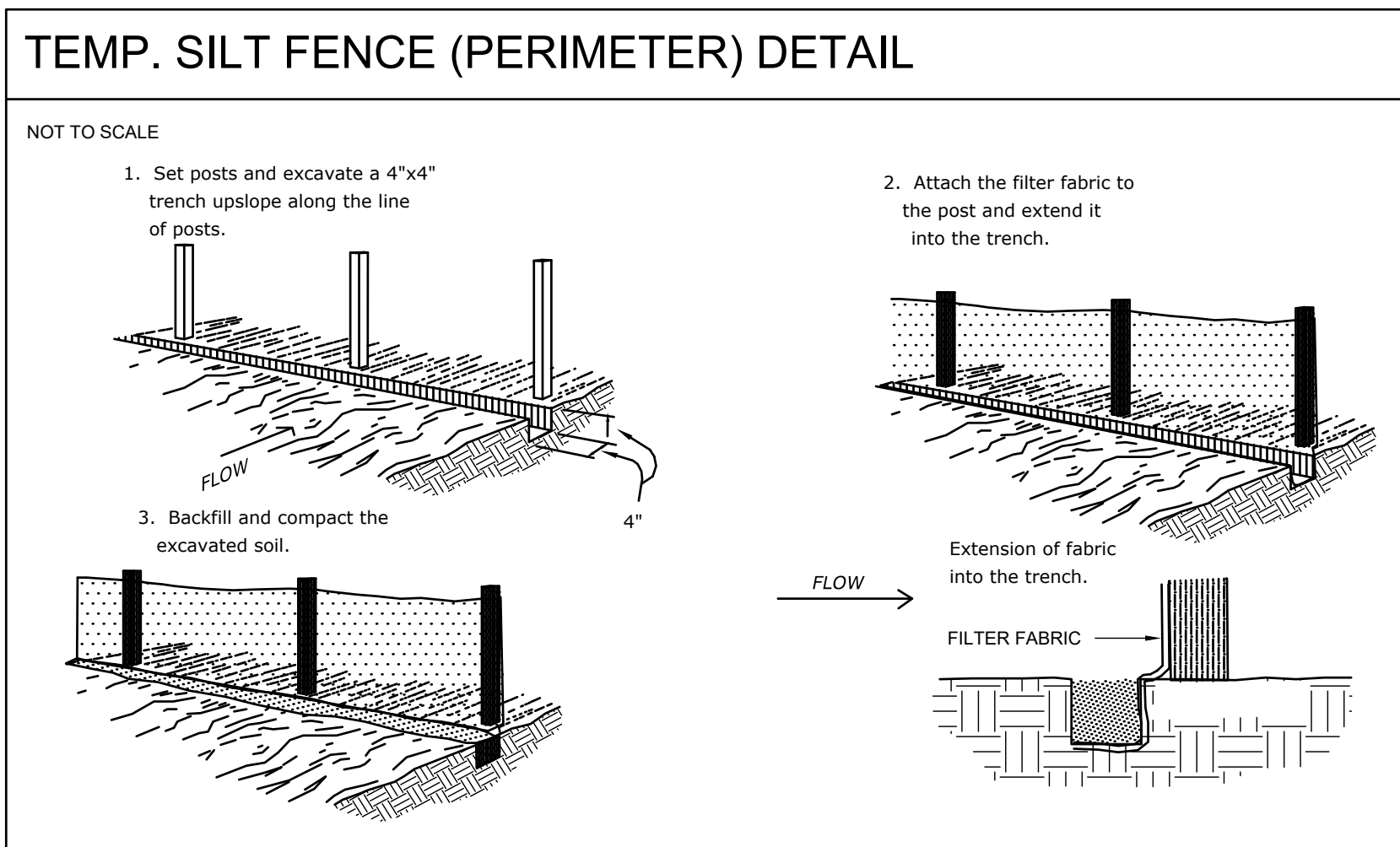
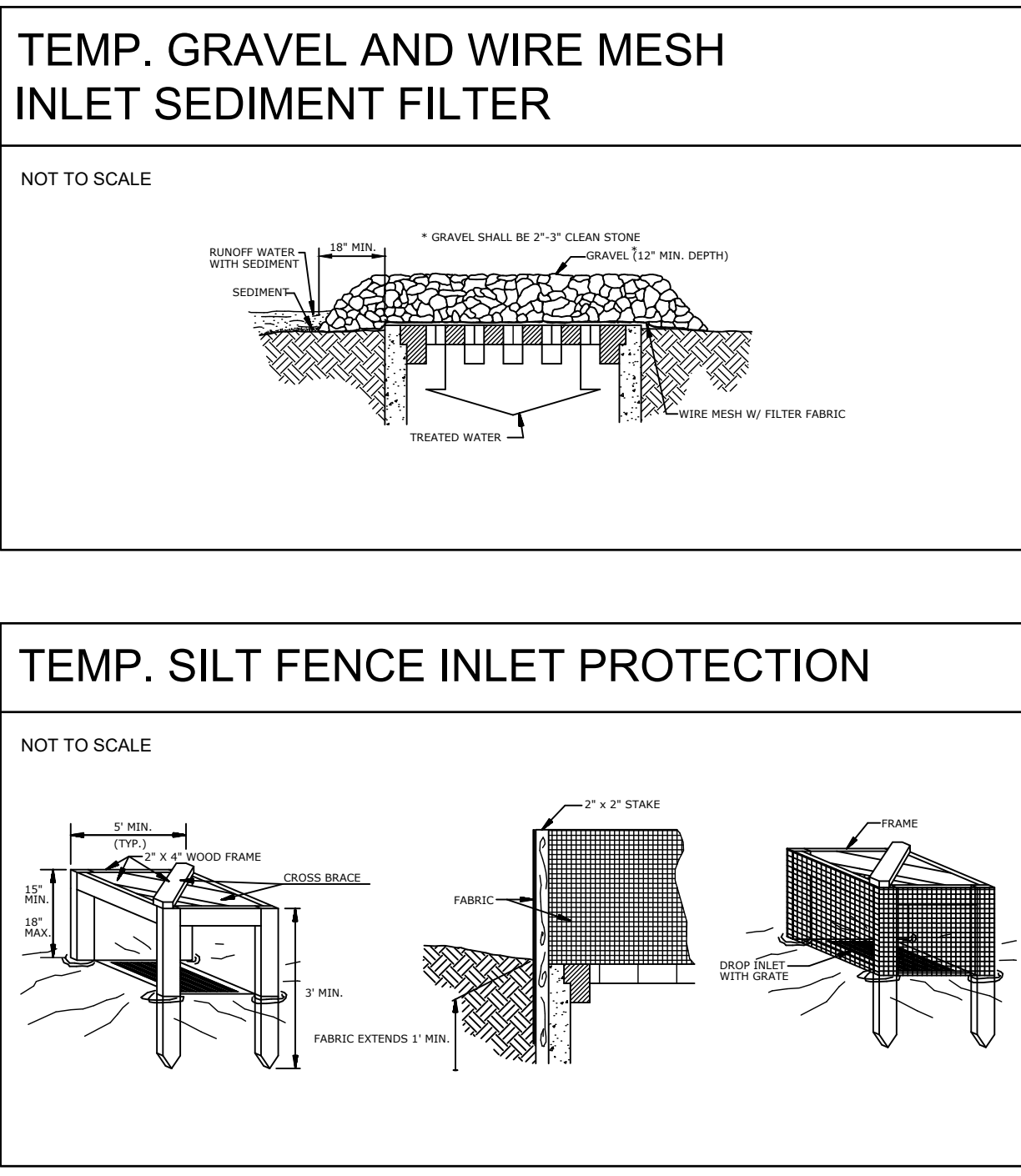
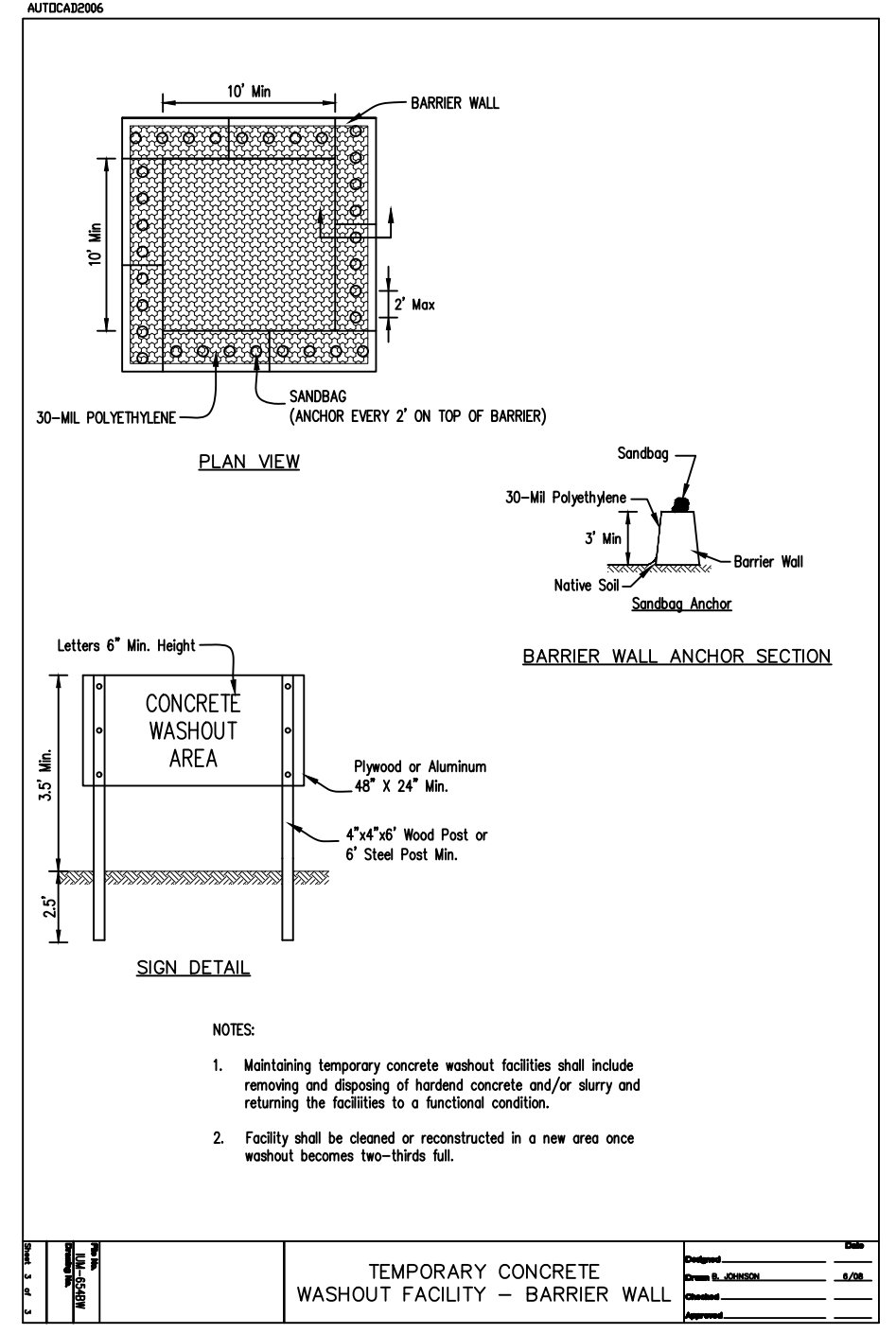


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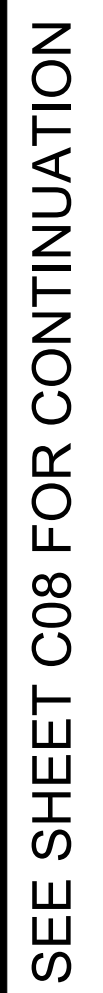
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PROJECT NUMBER
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C07

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RESOURCES INC.

5281 ZENITH PARKWAY
LOVES PARK, IL 61111
VOICE: (815) 484-4300
FAX: (815) 484-4303
www.arcdesign.com
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SHEET TITLE

EXISTING
CONDITIONS &
REMOVAL PLAN
EAST

DRAWN RMG
CHECKED JSL
PM JSL

PROJECT NUMBER
SHEET NUMBER

25012

C08

LEGEND

- PROPERTY LINE

LOT LINE

EXISTING RIGHT-OF-WAY

EXISTING EASEMENT LINE

EXISTING CURB AND GUTTER

REMOVE EXISTING CURB AND GUTTER

EXISTING SANITARY SEWER TO REMAIN

REMOVE EXISTING SANITARY SEWER

EXISTING STORM SEWER TO REMAIN

REMOVE EXISTING STORM SEWER

EXISTING WATER TO REMAIN

REMOVE EXISTING WATER

EXISTING OVERHEAD UTILITIES TO REMAIN

REMOVE EXISTING OVERHEAD UTILITIES

EXISTING GAS MAIN TO REMAIN

REMOVE EXISTING GAS MAIN

EXISTING FENCE TO REMAIN

REMOVE EXISTING FENCE

EXISTING CONTOUR LINE

REMOVE EXISTING PAVEMENT, CONCRETE
SIDEWALKS OR FOUNDATIONS

REMOVE EXISTING BUILDINGS AND
APPURTENANCES

EXISTING AREA TO BE CLEARED OF
VEGETATION AND GRUBBED

(SVG)

(TYP)

EXISTING WATER TO REMAIN

REMOVE EXISTING WATER

EXISTING SIGN TO REMAIN

REMOVE EXISTING SIGN

EXISTING GAS METER TO REMAIN

REMOVE EXISTING GAS METER

EXISTING ELECTRIC METER TO REMAIN

REMOVE EXISTING ELECTRIC METER

EXISTING STORM SEWER TO REMAIN

REMOVE EXISTING STORM SEWER

EXISTING SANITARY SEWER TO REMAIN

REMOVE EXISTING SANITARY SEWER

BENCHMARK

EXISTING TRAFFIC SIGNAL MAST ARM

EXISTING SIGNAL CONTROLLER

EXISTING LIGHT POLE TO REMAIN

REMOVE EXISTING LIGHT POLE

REMOVE EXISTING SHRUBS

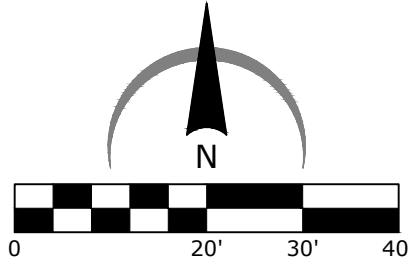
REMOVE EXISTING TREE

EXISTING TREE TO REMAIN

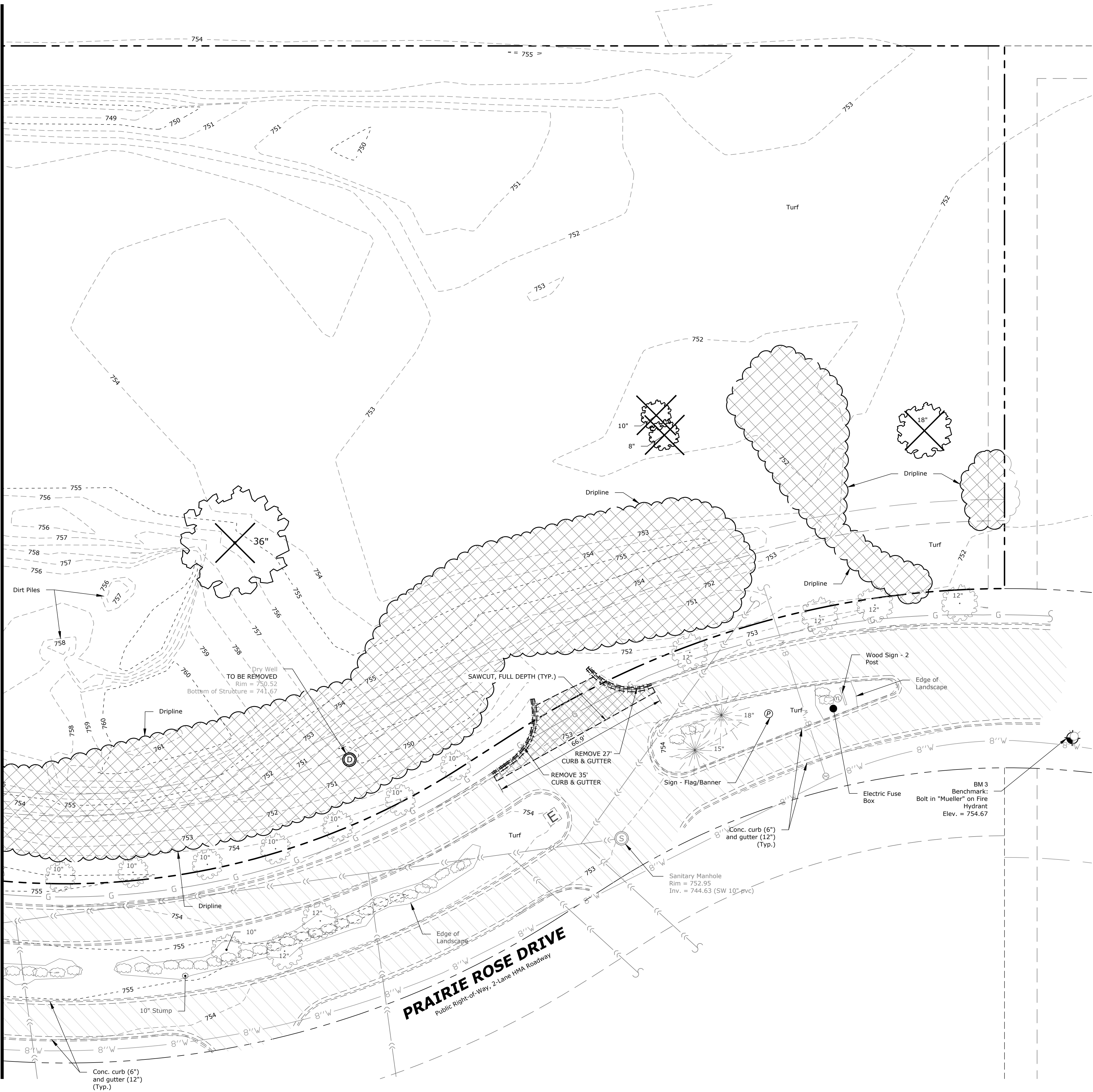
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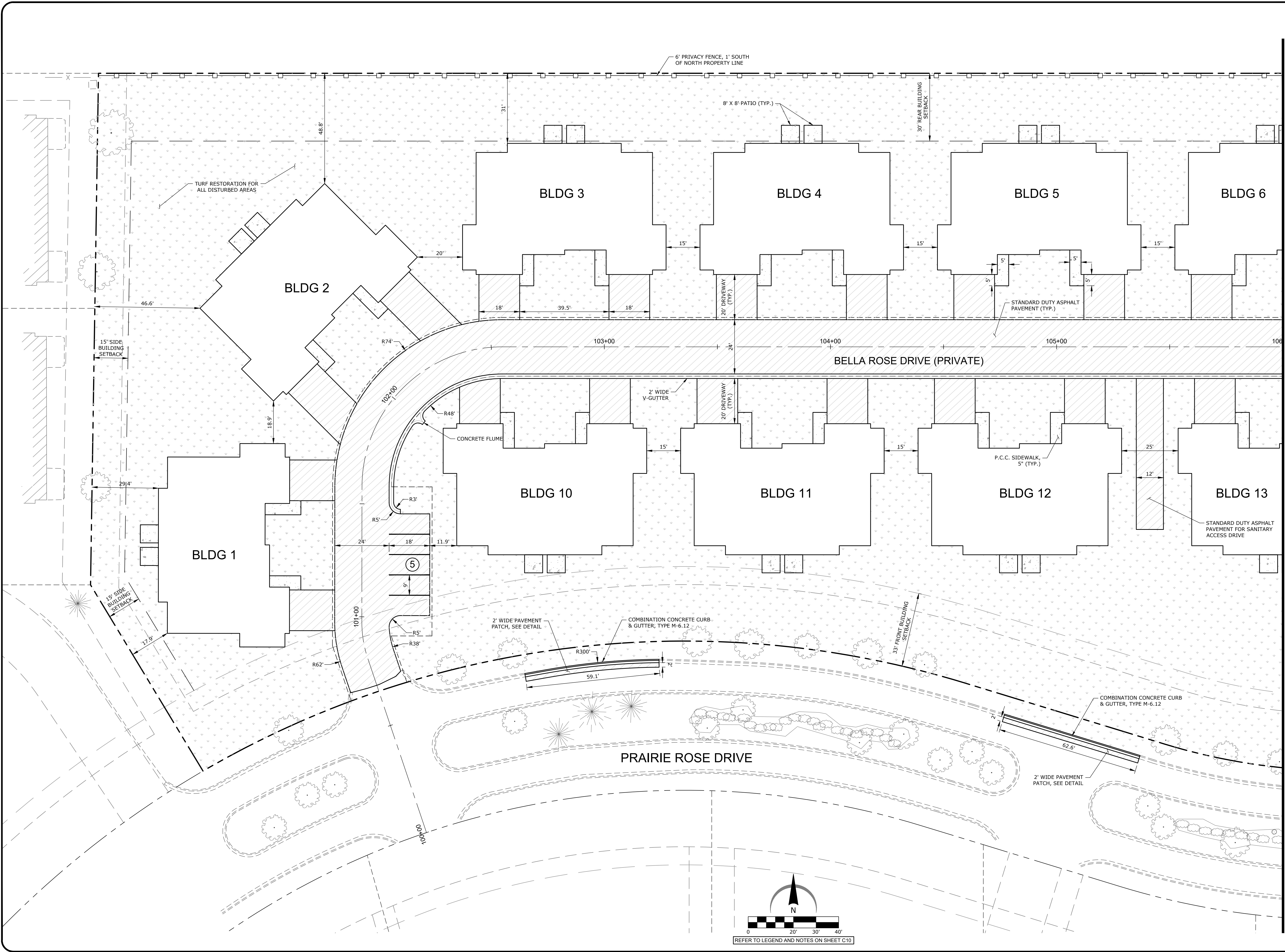
DESCRIPTION	ELEVATION (USGS)
BENCHMARK 1 BOLT IN "MUELLER" ON FIRE HYDRANT	758.19
BENCHMARK 2 BOLT IN "MUELLER" ON FIRE HYDRANT	757.02
BENCHMARK 3 BOLT IN "MUELLER" ON FIRE HYDRANT	754.67

WINGIS CONTROL NETWORK WAS USED TO ESTABLISH THE
VERTICAL PROJECT BENCHMARK SYSTEM. WINGIS
MONUMENT 28 WITH AN ELEVATION OF 743.437



SEE SHEET C07 FOR CONTINUATION





SEE SHEET C10 FOR CONTINUATION

ARC DESIGN
RESOURCES INC.

5281 ZENITH PARKWAY
LOVES PARK, IL 61111
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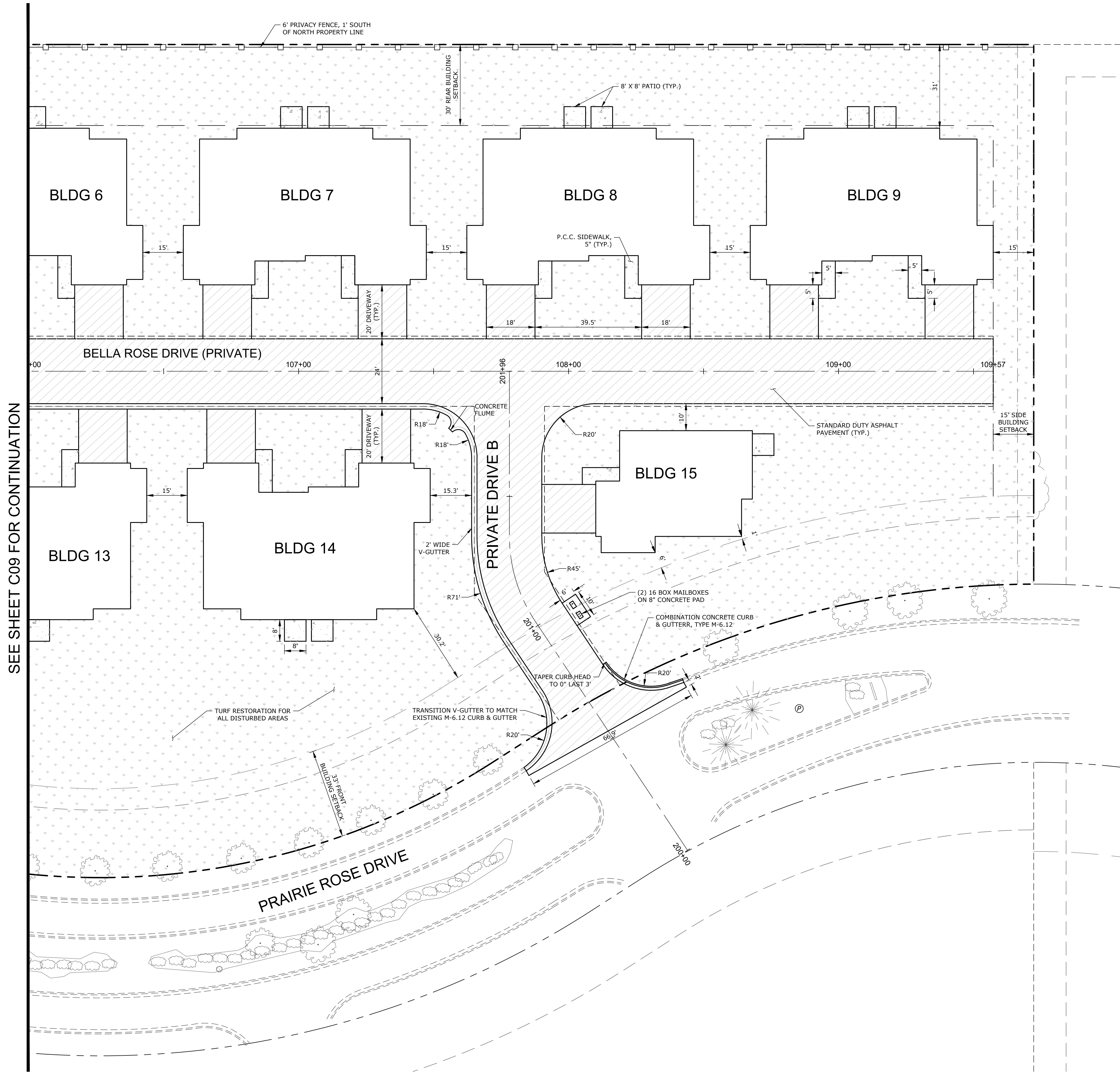
LAYOUT PLAN WEST

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PM	JSL

PROJECT NUMBER
SHEET NUMBER

25012

C09



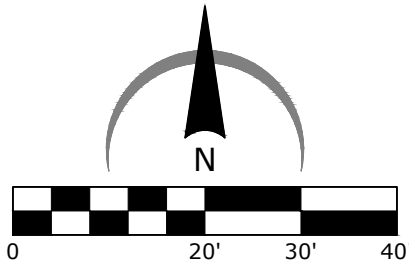
SEE SHEET C09 FOR CONTINUATION

LEGEND

- PROPERTY LINE
- LOT LINE
- EXISTING RIGHT-OF-WAY
- EXISTING EASEMENT LINE
- PROPOSED EASEMENT LINE
- EXISTING CURB AND GUTTER
- PROPOSED CURB AND GUTTER
- PROPOSED FENCE (ORNAMENTAL/WOODEN)
- PROPOSED FENCE (CHAIN LINK)
- EXISTING FENCE
- LIGHT POLE AND FIXTURE
- PROPOSED ADA PARKING SPACE
- NUMBER OF PROPOSED PARKING SPACES IN A ROW
- PROPOSED PARKING STALLS
- PROPOSED CONCRETE SIDEWALK OR PATIO
- PROPOSED STANDARD DUTY ASPHALT PAVEMENT
- PROPOSED TURF AREA

LAYOUT NOTES

- THE CONTRACTOR SHALL FIELD VERIFY THE ELEVATIONS OF THE BENCHMARKS PRIOR TO COMMENCING WORK. THE CONTRACTOR SHALL ALSO FIELD VERIFY LOCATION AND ELEVATION OF EXISTING PIPE INVERTS, FLOOR ELEVATIONS, CURB OR PAVEMENT WHERE MATCHING INTO EXISTING WORK. THE CONTRACTOR SHALL FIELD VERIFY HORIZONTAL CONTROL BY REFERENCING SHOWN COORDINATES TO KNOWN PROPERTY LINES. NOTIFY ENGINEER OF DISCREPANCIES IN EITHER VERTICAL OR HORIZONTAL CONTROL PRIOR TO PROCEEDING WITH WORK.
- REFER TO ARCHITECTURAL PLANS FOR EXACT BUILDING DIMENSIONS.
- DIMENSIONS THAT LOCATE THE BUILDING ARE MEASURED TO THE OUTSIDE FACE OF THE BUILDING.
- SIGN CONSTRUCTION AND PAVEMENT MARKINGS SHALL CONFORM TO THE REQUIREMENTS OF THE MANUAL ON UNIFORM TRAFFIC CONTROL DEVICES, CURRENT EDITION.
- ALL RADII ARE DIMENSIONED TO THE BACK OF CURB.
- ALL CURB AND GUTTER IS INTEGRAL TO PAVEMENT UNLESS NOTED OTHERWISE. REFER TO THE DETAIL SHEETS FOR CURB DETAILS.
- SOME FIELD ADJUSTMENTS MAY BE NECESSARY AT POINTS WHERE PROPOSED PAVEMENT, CURB AND SIDEWALKS MEET EXISTING PAVEMENT, CURB AND SIDEWALKS. REVIEW ANY REQUIRED CHANGES WITH ENGINEER PRIOR TO CONSTRUCTION OF WORK.
- FOR REQUIRED PAVEMENT REMOVAL ADJACENT TO THE CURB AND GUTTER REMOVAL WITHIN RIGHT OF WAY, A FULL DEPTH SAWCUT SHALL BE UTILIZED AND SHALL NOT BE LESS THAN 2' IN WIDTH.
- FOR ALL PAVEMENT PATCHING WITHIN THE RIGHT OF WAY THE BACKFILL MATERIAL USED SHALL BE CONTROLLED LOW STRENGTH MATERIAL UP TO THE BOTTOM OF THE PAVEMENT. THE THICKNESS OF THE HMA PAVEMENT REPLACEMENT SHALL BE A MINIMUM OF THE SAME THICKNESS AS THE EXISTING PAVEMENT STRUCTURE. THE MIXES USED SHALL BE HMA BINDER COURSE, IL 19.0 N50, AND HMA SURFACE COURSE, MIX D N50.
- THE CONTRACTOR SHALL BE RESPONSIBLE FOR PREPARATION, COORDINATION AND OBTAINING APPROVAL OF A TRAFFIC MANAGEMENT PLAN IF CLOSURES OF LANES EXCEED THE THE CRITERIA ESTABLISHED IN THE BDE MANUAL.



ARC DESIGN
RESOURCES INC.

5281 ZENITH PARKWAY
LOVES PARK, IL 61111
VOICE: (815) 484-4300
FAX: (815) 484-4303
www.arcdesign.com
Illinois Design Firm License No. 184-001334

PROJECT NAME
OWNER'S NAME

**PRAIRIE ROSE
DEVELOPMENT**

PRAIRIE ROSE DRIVE
ROSCOE, IL
WINNEBAGO COUNTY

LITTLE MARIANO, INC.
P.O. BOX 66
ROCKTON, IL 61072
(815) 543-8801

CONSULTANTS

ISSUED FOR

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LAYOUT PLAN EAST

DRAWN

RMG

CHECKED

JSL

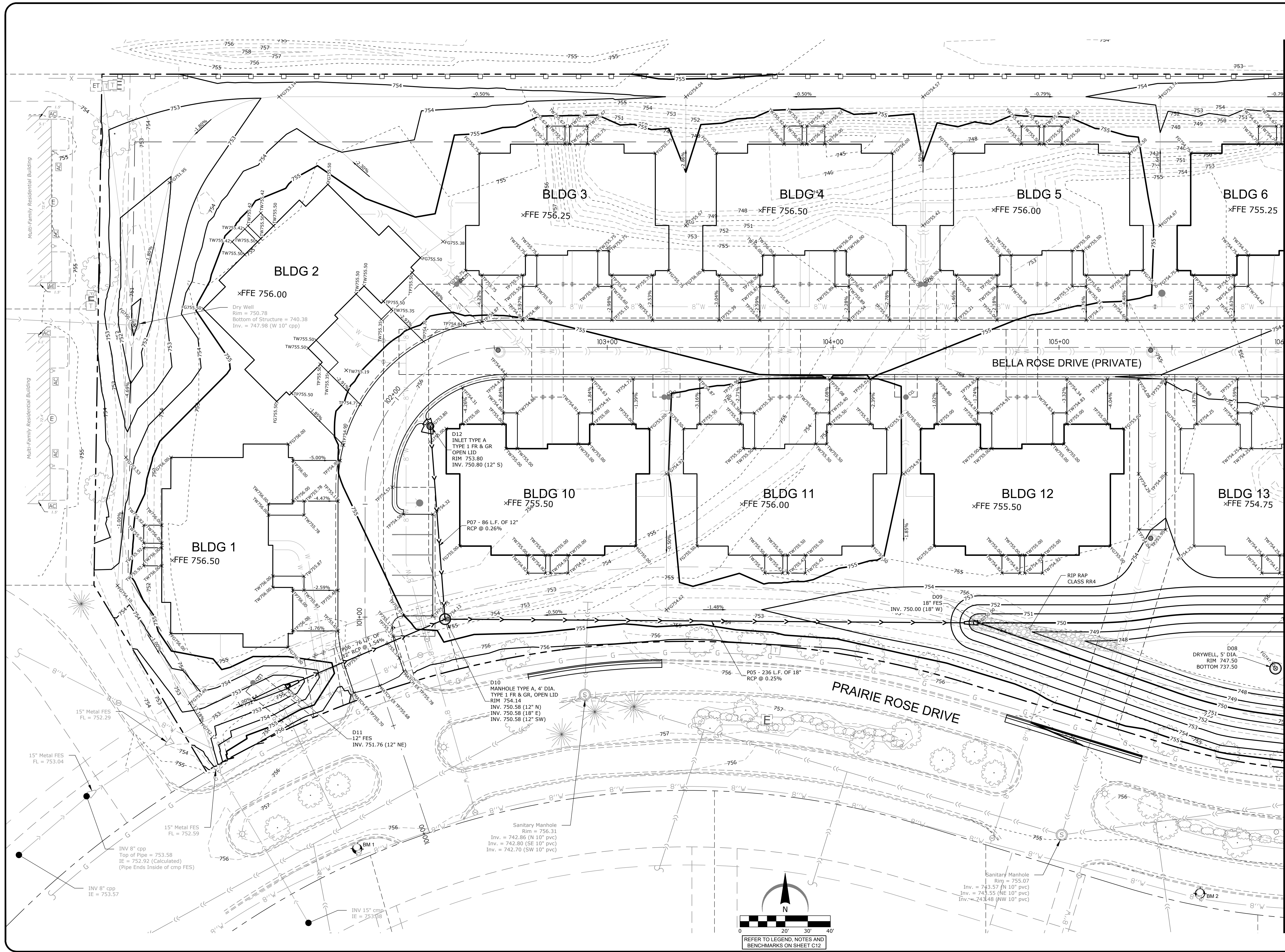
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PROJECT NUMBER
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C10



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5281 ZENITH PARKWAY
LOVES PARK, IL 61111
VOICE: (815) 484-4300
FAX: (815) 484-4303
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LITTLE MARIANO, INC.
P.O. BOX 66
ROCKTON, IL 61072
(815) 543-8801

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SHEET TITLE

**GRADING PLAN
WEST**

DRAWN RMG
CHECKED JSL
PM JSL

PROJECT NUMBER
SHEET NUMBER

25012

C11

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LOVES PARK, IL 61111
VOICE: (815) 484-4300
FAX: (815) 484-4303
www.arcdesign.com
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PROJECT NAME
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PRAIRIE ROSE
DEVELOPMENT

PRAIRIE ROSE DRIVE
ROSCOE, IL
WINNEBAGO COUNTY

LITTLE MARIANO, INC.
P.O. BOX 66
ROCKTON, IL 61072
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SHEET TITLE

GRADING PLAN
EAST

DRAWN RMG
CHECKED JSL
PM JSL

PROJECT NUMBER
SHEET NUMBER

25012

C12

LEGEND

- PROPERTY LINE
- LOT LINE
- EXISTING RIGHT-OF-WAY
- PROPOSED CURB AND GUTTER
- EXISTING CURB AND GUTTER
- PROPOSED STORM SEWER
- EXISTING STORM SEWER
- PROPOSED GRADE BREAK LINE
- PROPOSED CONTOUR LINE
- EXISTING CONTOUR LINE
- PROPOSED CATCH BASIN OR MANHOLE
- PROPOSED CLEANOUT
- DIRECTION OF SHEET FLOW
- TOP OF WALK ELEVATION
- TOP OF PAVEMENT ELEVATION
- FINISHED GRADE ELEVATION
- TOP OF WALL ELEVATION
- BOTTOM OF WALL ELEVATION
- BENCHMARK
- EMERGENCY OVERLAND FLOW ROUTE

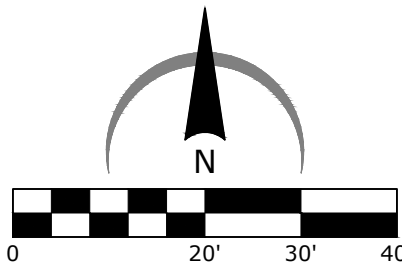
GRADING NOTES

- THE CONTRACTOR SHALL FIELD VERIFY THE ELEVATIONS OF THE BENCHMARKS PRIOR TO COMMENCING WORK. THE CONTRACTOR SHALL ALSO FIELD VERIFY LOCATION AND ELEVATION OF EXISTING PIPE INVERTS, FLOOR ELEVATIONS CURB OR PAVEMENT WHERE MATCHING INTO EXISTING WORK. THE CONTRACTOR SHALL FIELD VERIFY HORIZONTAL OR VERTICAL CONTROL POINTS PRIOR TO PROCEEDING WITH WORK.
- ALL UNSURFACED AREAS ARE TO RECEIVE SIX INCHES OF TOPSOIL AND SODDED (OR SEEDED WHERE NOTED) AND WATERED UNTIL A HEALTHY STAND OF GRASS IS OBTAINED.
- ALL STORM SEWER PIPE IS TO BE REINFORCED CONCRETE CULVERT PIPE CLASS IV UNLESS OTHERWISE NOTED. WHERE HDPE OR PVC PIPE IS LISTED AS ACCEPTABLE MATERIALS, PVC SDR 25, HDPE DOUBLE WALL (ADS N-12), OR PVC SCHEDULE 40 MAY BE USED AT THE CONTRACTOR'S DISCRETION.
- THE MAXIMUM SLOPE RATIO ON CUT/FILL SLOPES IS 4:0 HORIZONTAL TO 1 VERTICAL.
- PROPERTY CORNERS SHALL BE CAREFULLY PROTECTED UNTIL THEY HAVE BEEN REFERENCED BY A PROFESSIONAL LAND SURVEYOR. PROPERTY MONUMENTS DISTURBED BY THE CONTRACTOR'S OPERATION SHALL BE REPLACED AT THE CONTRACTOR'S EXPENSE.
- CONTRACTOR SHALL SET ALL CLEANOUT, MANHOLE AND INLET CASTINGS, FIRE HYDRANTS AND VALVE BOXES TO FINISHED GRADE.
- ALL PROPOSED PAVED AREAS SHALL BE STRIPPED OF ALL TOPSOIL AND UNSUITABLE MATERIAL AND EXCAVATED OR FILLED TO WITHIN 0.10 FEET OF DESIGN SUBGRADE.
- THE EARTHWORK CONTRACTOR IS RESPONSIBLE FOR MAINTAINING POSITIVE DRAINAGE AT THE CONCLUSION OF EACH WORKING DAY.
- ROOF AND CANOPY DRAIN SHALL INCORPORATE BOOT PER DETAIL. 6" PVC PIPE SHALL EXTEND TO A MAIN AS SHOWN ON THE PLAN. POSITIVE DRAINAGE SHALL BE MAINTAINED TOWARD MAIN AT 1.0% MINIMUM SLOPE. 6" PVC CONNECTION TO BE MADE WITH INSERT-A-TIE OR ENGINEER APPROVED EQUIVALENT BETWEEN DISSIMILAR MATERIALS.

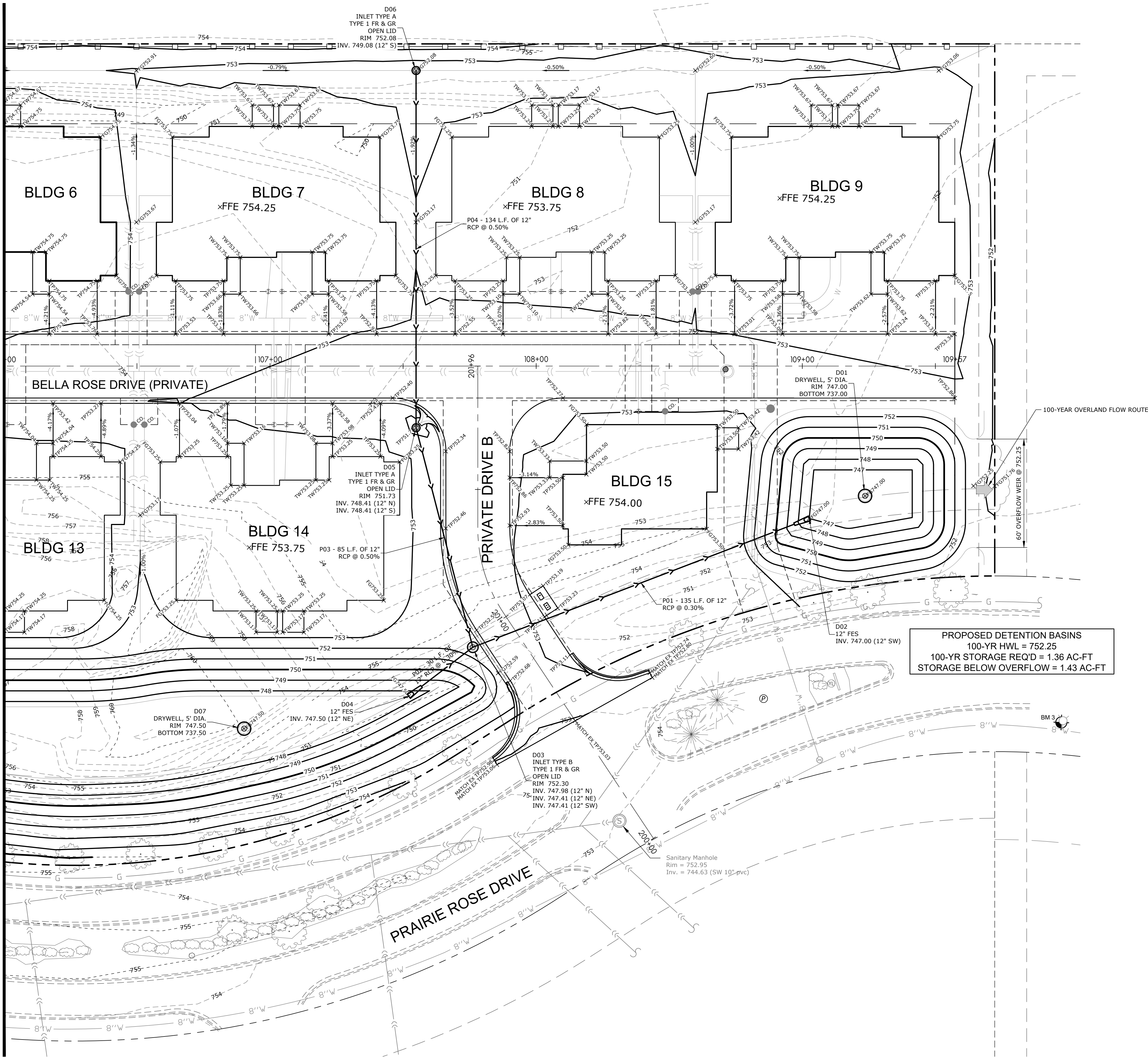
BENCHMARKS

DESCRIPTION	ELEVATION (USGS)
BENCHMARK 1 BOLT IN "MUELLER" ON FIRE HYDRANT	758.19
BENCHMARK 2 BOLT IN "MUELLER" ON FIRE HYDRANT	757.02
BENCHMARK 3 BOLT IN "MUELLER" ON FIRE HYDRANT	754.67

WINGIS CONTROL NETWORK WAS USED TO ESTABLISH THE VERTICAL PROJECT BENCHMARK SYSTEM. WINGIS MONUMENT 28 WITH AN ELEVATION OF 743.437



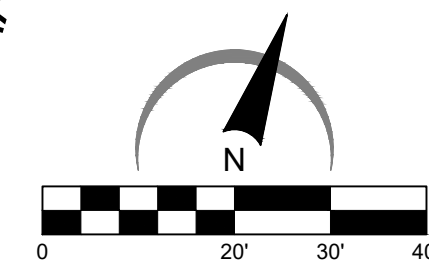
SEE SHEET C11 FOR CONTINUATION



UTILITY CROSSINGS	
A*	BTM STM = 751.53, TOP WTR = 747.45, 4.58' CLEARANCE
B*	BTM STM = 751.46, TOP WTR = 748.04, 3.42' CLEARANCE
C	BTM STM = 750.74, TOP WTR = 747.83, 2.91' CLEARANCE
D	BTM WTR = 747.99, TOP SAN = 746.31, 1.67' CLEARANCE
E	BTM WTR = 747.99, TOP SAN = 748.32, 1.37' CLEARANCE
F	BTM WTR = 748.14, TOP SAN = 746.30, 1.84' CLEARANCE
G	BTM WTR = 748.16, TOP SAN = 747.88, 1.88' CLEARANCE
H	BTM WTR = 748.67, TOP SAN = 745.87, 2.80' CLEARANCE
I	BTM WTR = 748.88, TOP SAN = 745.86, 2.82' CLEARANCE
J	BTM WTR = 748.25, TOP SAN = 745.54, 2.71' CLEARANCE
K	BTM WTR = 748.19, TOP SAN = 745.53, 2.66' CLEARANCE
L	BTM WTR = 748.13, TOP SAN = 745.37, 2.76' CLEARANCE
M	BTM WTR = 748.10, TOP SAN = 745.35, 2.75' CLEARANCE

* INDICATES CROSSING WHERE TOP OF WATER MAIN IS TO BE
 DENOSED 5' (MIN.) TO EACH SIDE OF THE CROSSING

EXIST. WYE DATA
59' - 6" SDR 35
31.5' E/W LOT CORNER
10' DEPTH
199' FROM MH TO EAST



PROJECT NAME
OWNER'S NAME

PRAIRIE ROSE
DEVELOPMENT

PRAIRIE ROSE DRIVE
ROSCOE, IL
WINNEBAGO COUNTY

LITTLE MARIANO, INC.
P.O. BOX 66
ROCKTON, IL 61072
(815) 543-8001

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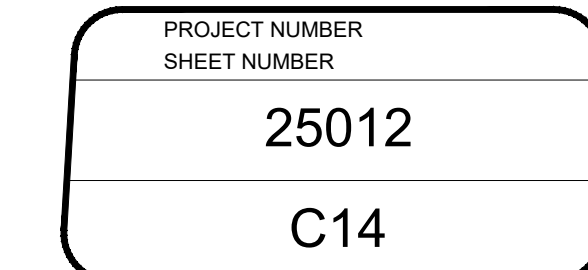
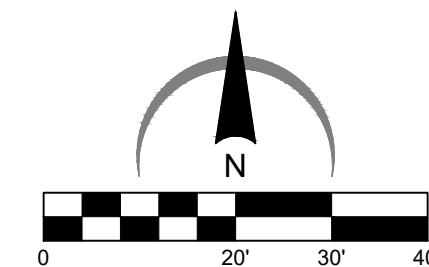
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CHECKED	JSL
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PROJECT NUMBER
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25012

C13



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RESOURCES INC.

5281 ZENITH PARKWAY
LOVES PARK, IL 61111
VOICE: (815) 484-4300
FAX: (815) 484-4303
www.arcdesign.com
Illinois Design Firm License No. 184-001334

PROJECT NAME
OWNER'S NAME

PRAIRIE ROSE
DEVELOPMENT

PRAIRIE ROSE DRIVE
ROSCOE, IL
WINNEBAGO COUNTY

LITTLE MARIANO, INC.
P.O. BOX 66
ROCKTON, IL 61072
(815) 543-8801

CONSULTANTS

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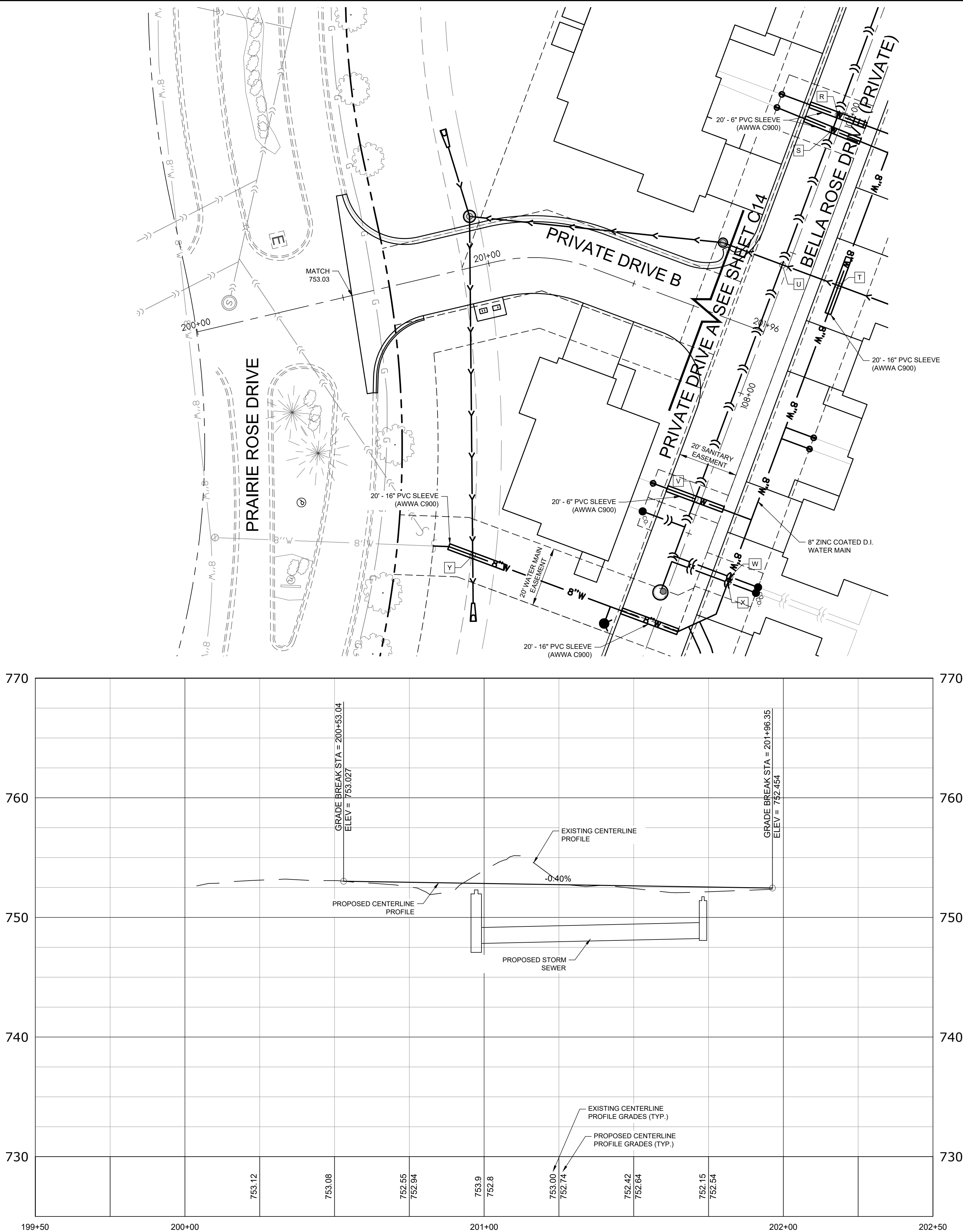
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PLAN & PROFILE
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PM JSL

PROJECT NUMBER
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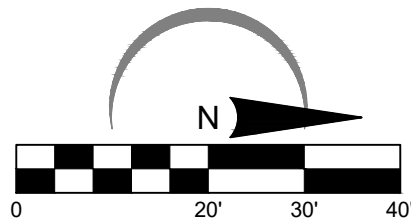
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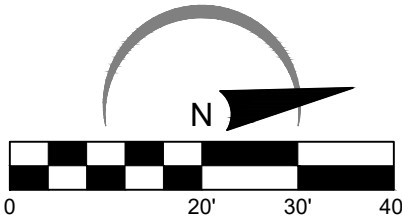
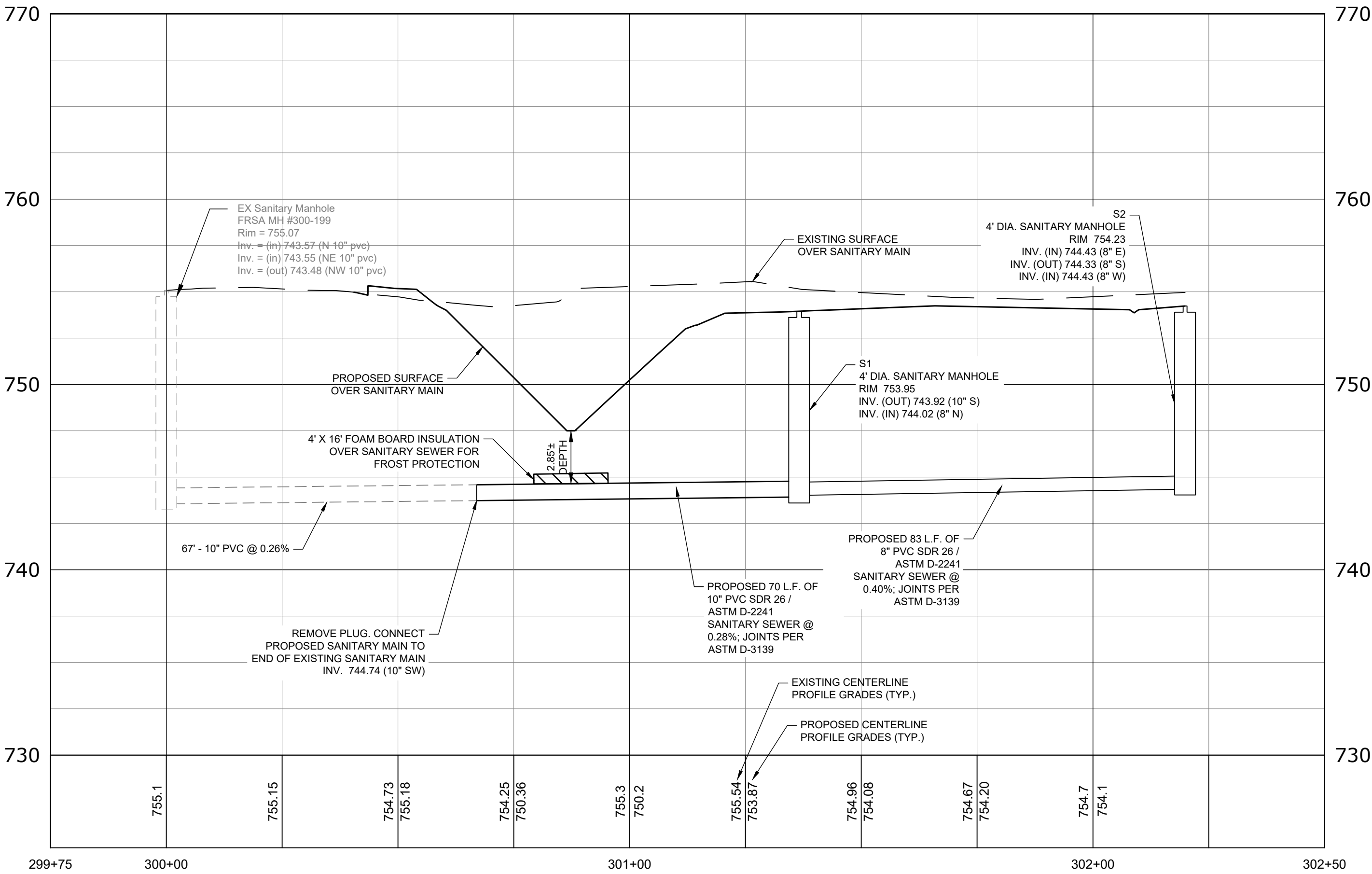
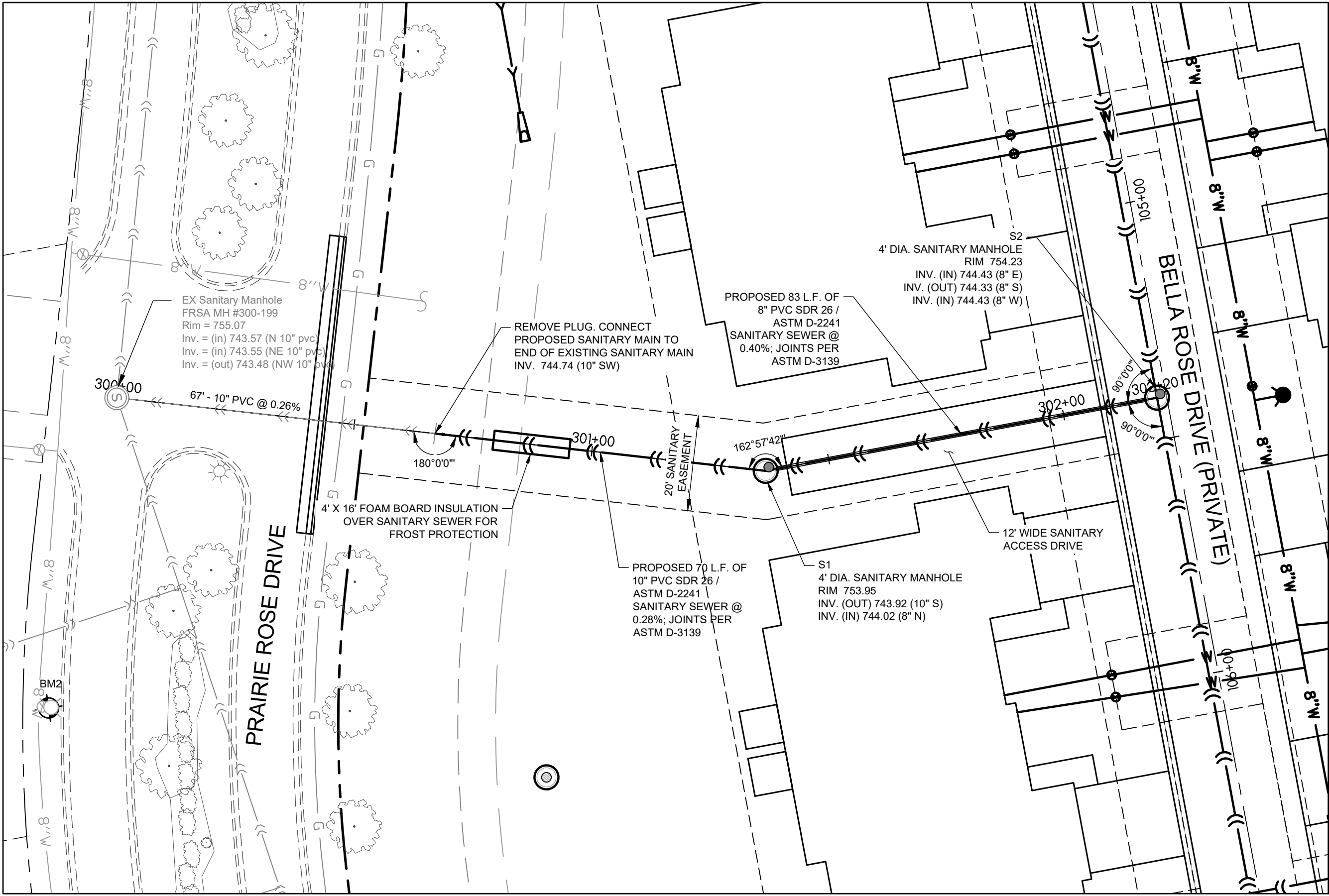


UTILITY CROSSINGS	
R*	BTM WTR = 746.38, TOP SAN = 745.74, 0.64' CLEARANCE
S*	BTM WTR = 746.33, TOP SAN = 745.76, 0.57' CLEARANCE
T*	BTM STM = 748.62, TOP WTR = 746.32, 2.32' CLEARANCE
U	BTM STM = 748.52, TOP SAN = 745.95, 2.57' CLEARANCE
V*	BTM SAN = 745.62, TOP WTR = 746.02, 1.60' CLEARANCE
W	BTM SAN = 745.90, TOP WTR = 744.30, 1.60' CLEARANCE
X	BTM SAN = 745.90, TOP WTR = 744.30, 1.60' CLEARANCE
Y*	BTM STM = 747.07, TOP WTR = 745.48, 1.59' CLEARANCE

* DENOTES CROSSING WHERE TOP OF WATER MAIN IS TO BE INSULATED 5' (MIN.) TO EACH SIDE OF THE CROSSING



SANITARY MAIN PLAN & PROFILE



BENCHMARKS	
DESCRIPTION	ELEVATION (USGS)
BENCHMARK 1 BOLT IN "MUELLER" ON FIRE HYDRANT	758.19
BENCHMARK 2 BOLT IN "MUELLER" ON FIRE HYDRANT	757.02
BENCHMARK 3 BOLT IN "MUELLER" ON FIRE HYDRANT	754.67

WINGIS CONTROL NETWORK WAS USED TO ESTABLISH THE VERTICAL PROJECT BENCHMARK SYSTEM. WINGIS MONUMENT 28 WITH AN ELEVATION OF 743.437

ARC DESIGN
RESOURCES INC.

5281 ZENITH PARKWAY
LOVES PARK, IL 61111
VOICE: (815) 484-4300
FAX: (815) 484-4303
www.arcdesign.com
Illinois Design Firm License No. 184-001334

PROJECT NAME
OWNER'S NAME

PRAIRIE ROSE
DEVELOPMENT

PRAIRIE ROSE DRIVE
ROSCOE, IL
WINNEBAGO COUNTY

LITTLE MARIANO, INC.
P.O. BOX 66
ROCKTON, IL 61072
(815) 543-8801

CONSULTANTS

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SANITARY MAIN
PLAN & PROFILE

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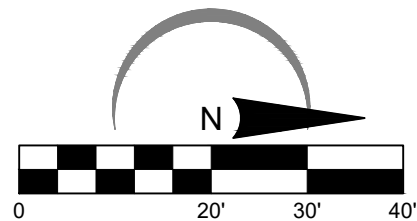
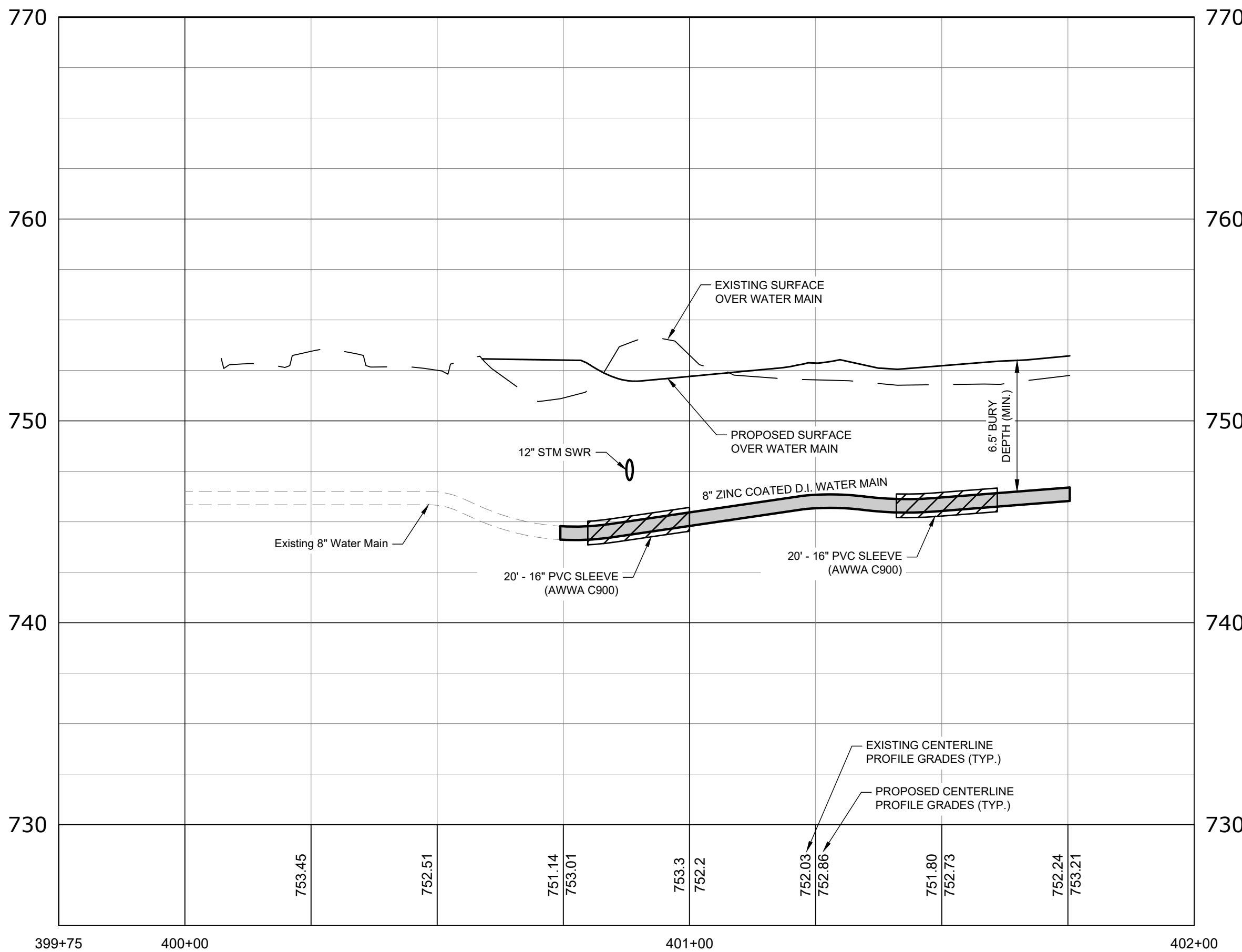
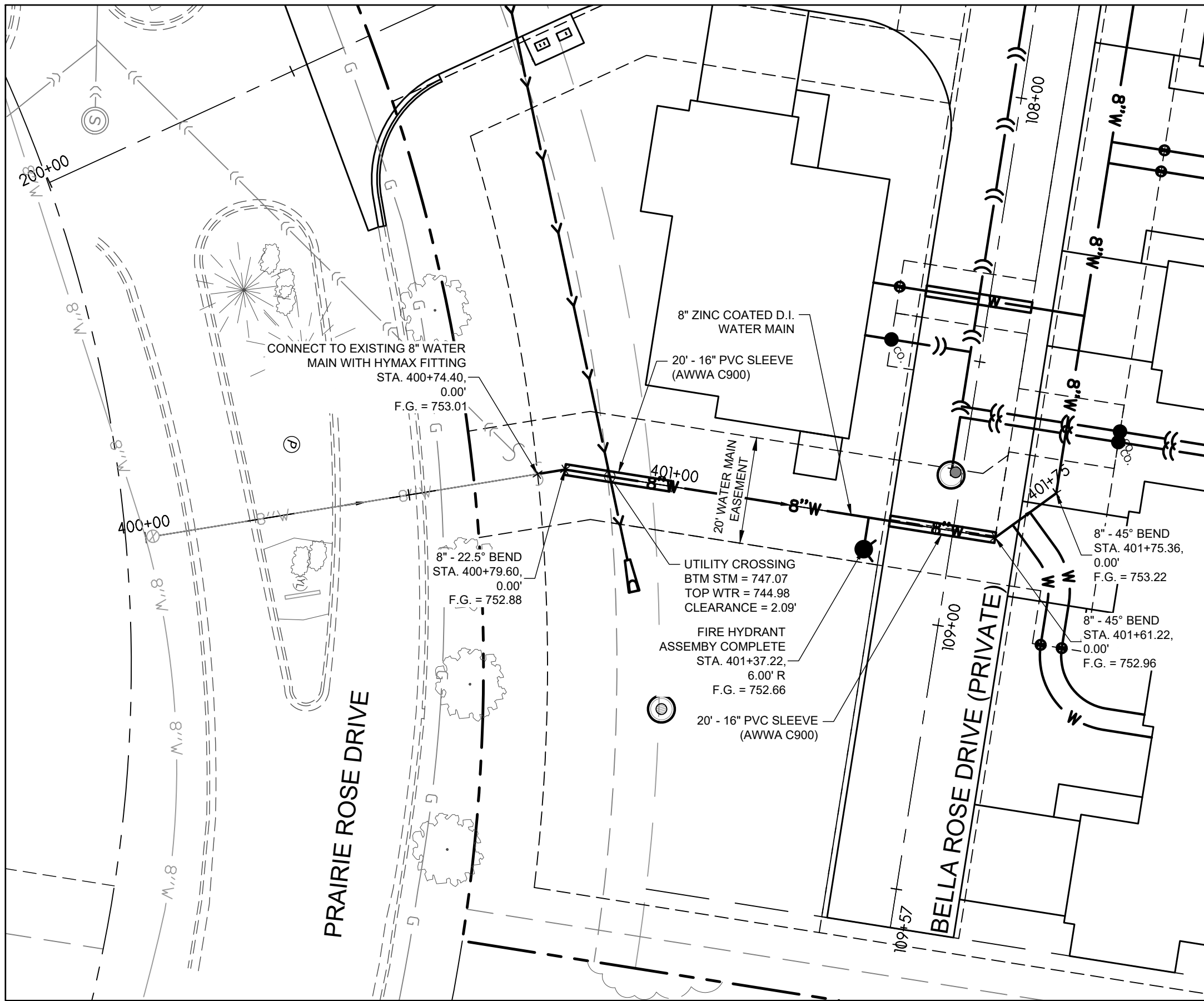
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WATER MAIN PLAN & PROFILE



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RESOURCES INC.

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LOVES PARK, IL 61111
VOICE: (815) 484-4300
FAX: (815) 484-4303
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ROSCOE, IL
WINNEBAGO COUNTY

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WATER MAIN PLAN
& PROFILE

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C17

PROJECT NAME
 OWNER'S NAME

PRAIRIE ROSE DEVELOPMENT

 PRAIRIE ROSE DRIVE
 ROSCOE, IL
 WINNEBAGO COUNTY

 LITTLE MARIANO, INC.
 P.O. BOX 66
 ROCKTON, IL 61072
 (815) 543-8801

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FRSA STANDARD DETAILS

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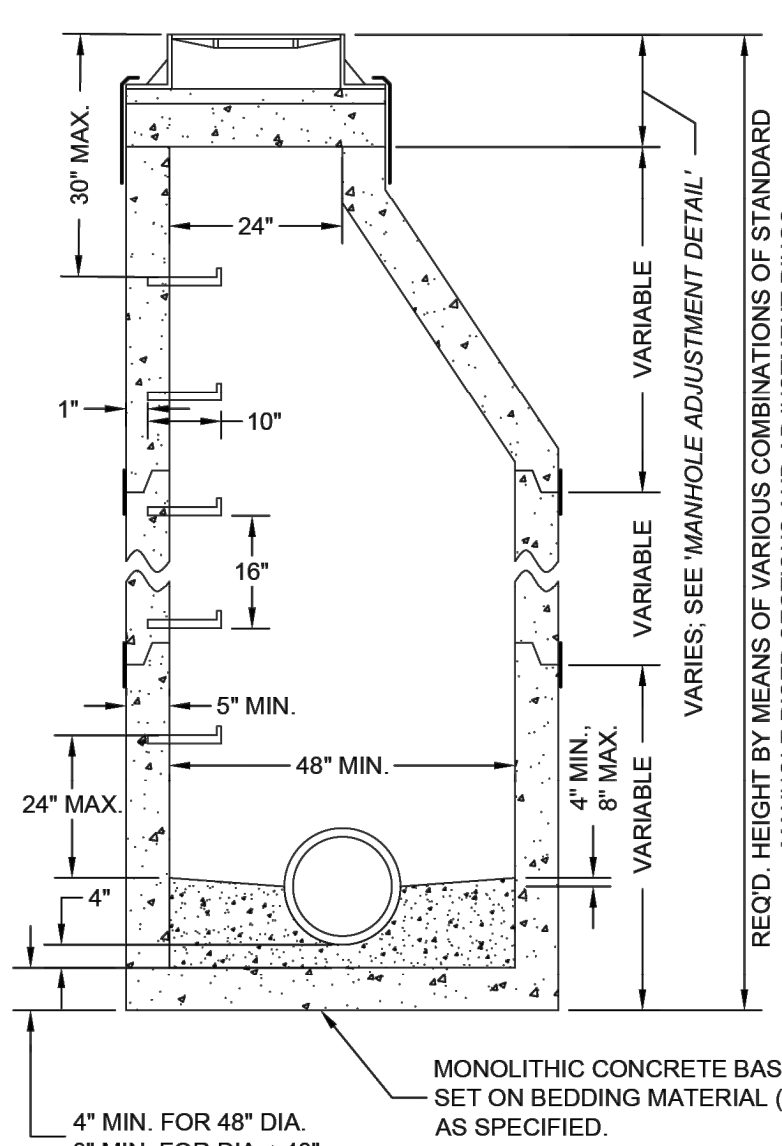
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C18

NOTES:

- THE MAX. DROP FROM THE INVERT OF ANY PIPE TO THE CONCRETE CHANNEL UNDER THAT PIPE SHALL BE 8".
- MANHOLES LOCATED OUTSIDE OF PUBLIC RIGHT-OF-WAY SHALL BE MARKED WITH A STEEL FENCE POST AS DIRECTED.
- ALL NEW MANHOLES SHALL BE VACUUM TESTED PER A.S.T.M. C-1244 PRIOR TO ACCEPTANCE.
- ALL BARREL JOINTS SHALL BE SEALED WITH 3/2" x 3/8" PRE-FORMED RUBBER BUTYL JOINT SEALANT ON THE LOWER SHIPLAP.
- ALL BARREL JOINTS SHALL BE SEALED WITH AN EXTERNAL BARREL SEAL CENTERED ON THE JOINT (MAR MAC MACWRAP, OR APPROVED EQUAL).
- MANHOLE STRUCTURE SHALL BE CONSTRUCTED OF PRECAST REINFORCED CONCRETE MANHOLE RISER SECTIONS IN ACCORDANCE WITH A.S.T.M. C478-90 OR THE LATEST DESIGNATION.
- PRECAST FLAT TOPS ARE NOT APPROVED FOR USE.
- SEE 'MANHOLE ADJUSTMENT DETAIL' FOR ADJUSTMENT REQUIREMENTS.
- PIPE CONNECTIONS TO NEW MANHOLES SHALL BE MADE BY MEANS OF EITHER RUBBER GASKET SEAL (A-LOK OR APPROVED EQUAL) CONFORMING TO ASTM C-923 CAST INTEGRALLY IN MANHOLE WALL, OR RUBBER GASKET SEAL AND STAINLESS STEEL CLAMP (PSX SERIES SIX OR APPROVED EQUAL) CONFORMING TO ASTM C-923. FOR PIPE CONNECTIONS WITH A DEPTH OF >20 FT., A RUBBER GASKET SEAL (A-LOK OR APPROVED EQUAL) CONFORMING TO ASTM C-923 CAST INTEGRALLY IN MANHOLE WALL SHALL BE USED.
- PIPE CONNECTIONS TO EXISTING MANHOLES SHALL BE MADE BY MEANS OF CORE DRILLING MANHOLE WALL AND INSTALLING RUBBER GASKET SEAL AND STAINLESS STEEL CLAMP (PSX SERIES SIX OR APPROVED EQUAL) CONFORMING TO ASTM C-923.
- THE MAXIMUM DISTANCE FROM ANY INLET PIPE INVERT TO THE OUTLET PIPE INVERT SHALL BE 2'. DISTANCES GREATER THAN 2' WILL REQUIRE AN INSIDE DROP CONNECTION PER 'INSIDE DROP CONNECTION DETAIL'.
- MANHOLE STEPS SHALL BE NEENAH R-1982-F OR M.A. INDE. PS-1 OR APPROVED EQUAL INSTALLED AT 16" CENTERS, ORIENTED ABOVE THE OUTLET PIPE UNLESS OTHERWISE SPECIFIED. FOR MANHOLES WITH INSIDE DROP ASSEMBLIES, STEPS IN THE MANHOLE BASE SECTION SHALL BE INSTALLED IN THE FIELD AND NOT CAST IN PLACE. IN THIS CASE, THE ORIENTATION OF THE CONE SHALL BE AS DIRECTED BY FRSA.

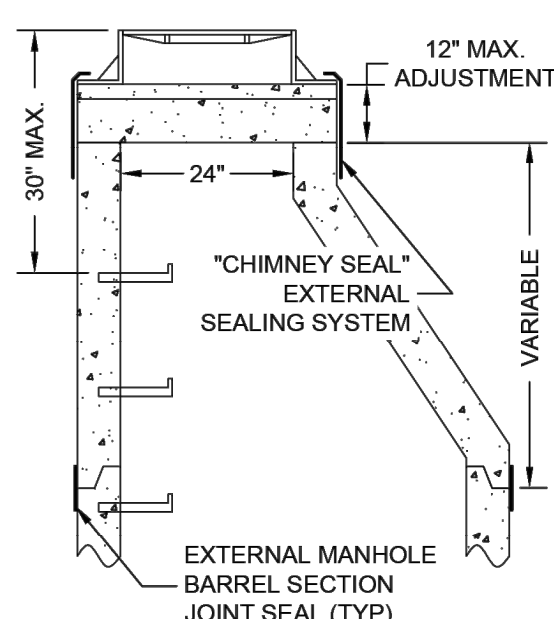

STANDARD MANHOLE DETAIL
 ('MANHOLE ADJUSTMENT DETAIL' SHALL APPLY)

REV. 5/1/23

NOTES:

- MANHOLE FRAMES & LIDS SHALL BE PER THE TABLE BELOW.
- FOR MANHOLES CONNECTED TO MAINS 18" DIAMETER OR LARGER, OR FOR MANHOLES LOCATED IN FLOOD PRONE AREAS, FRAMES & LIDS SHALL BE THE BOLT DOWN TYPE.
- ALLOWABLE TYPES OF ADJUSTING RINGS INCLUDE PRECAST CONCRETE (4" HEIGHT MIN.), & EXPANDED POLYPROPYLENE (EPP). THESE CAN BE USED IN CONJUNCTION WITH EACH OTHER, EXCEPT THAT A PRECAST RING SHALL NOT BE PLACED OVER AN EPP RING.
- FOR PRECAST ADJUSTING RINGS, ALL ADJUSTING RING JOINTS AS WELL AS THE FRAME TO ADJUSTING RING JOINT SHALL BE SEALED WITH TWO 1" BEADS OF PRE-FORMED RUBBER BUTYL JOINT SEALANT. WHEN A FRAME REQUIRES PITCHING, EPP TAPER RINGS SHALL BE USED PER NOTE 5.
- FOR EPP ADJUSTING RINGS, RINGS SHALL BE INSTALLED ACCORDING TO MANUFACTURER'S INSTRUCTIONS. WHEN A FRAME REQUIRES PITCHING, THE TOP RING SHALL BE A TAPERED ADJUSTMENT RING PER MANUFACTURER'S INSTRUCTIONS.
- NO TARRING OR GROUTING IS ALLOWED ON THE INSIDE OF MANHOLE OR ADJUSTMENT JOINTS.
- MAXIMUM MANHOLE ADJUSTMENT IS 12". MINIMUM ADJUSTMENT IS 4" UNLESS OFF-ROAD OR IN CURB & GUTTER ROADWAY.
- MANHOLE FRAMES SHALL BE SET 1/2" MIN. TO 3/8" MAX. BELOW PAVED SURFACES, AND AT FINAL GRADE IN TURF AREAS.
- WHEN ADJUSTING EXISTING MANHOLES, THE ENTIRE EXISTING ADJUSTMENT SHALL BE REMOVED AND REPLACED.
- THE COMBINATION OF NEW ADJUSTING RINGS

APPROVED FRAME & LID TABLE				
TYPE	NEENAH FRAME	NEENAH LID	EAST JORDAN FRAME	EAST JORDAN LID
REGULAR	1670-2004	R-1670-0358	00111711	00111732
LOW PROFILE	1670-2008	R-1670-0358	---	---
BOLT DOWN	---	1915JT08	---	---


MANHOLE ADJUSTMENT DETAIL
 (FOR ADJUSTMENT OF BOTH NEW & EXISTING MANHOLES)

REV. 5/1/23

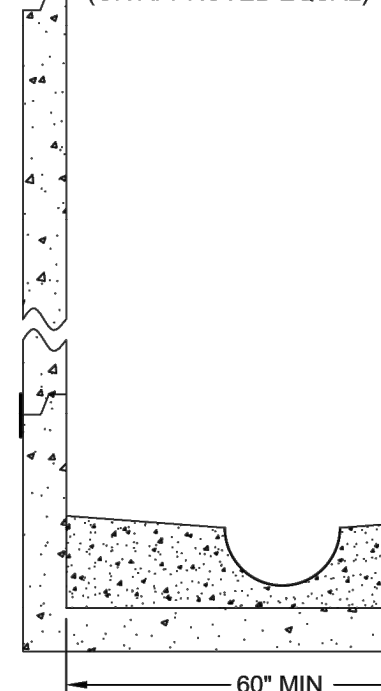
DROP BOWL & DROP PIPE SIZING TABLE

INLET PIPE DIA.	DROP PIPE DIA. (MIN.)
4-6 INCH	4 INCH
8 INCH	6 INCH
10 INCH	8 INCH
>10 INCH	*

* PER MFG. OR AS DIRECTED BY FRSA

SEE 'STANDARD MANHOLE DETAIL' FOR MANHOLE REQUIREMENTS

RELINER INSIDE DROP ROUND BACK BOWL SECURED WITH 4 STAINLESS STEEL BOLTS (OR APPROVED EQUAL)


INSIDE DROP CONNECTION DETAIL
 ('STANDARD MANHOLE DETAIL' SHALL APPLY)

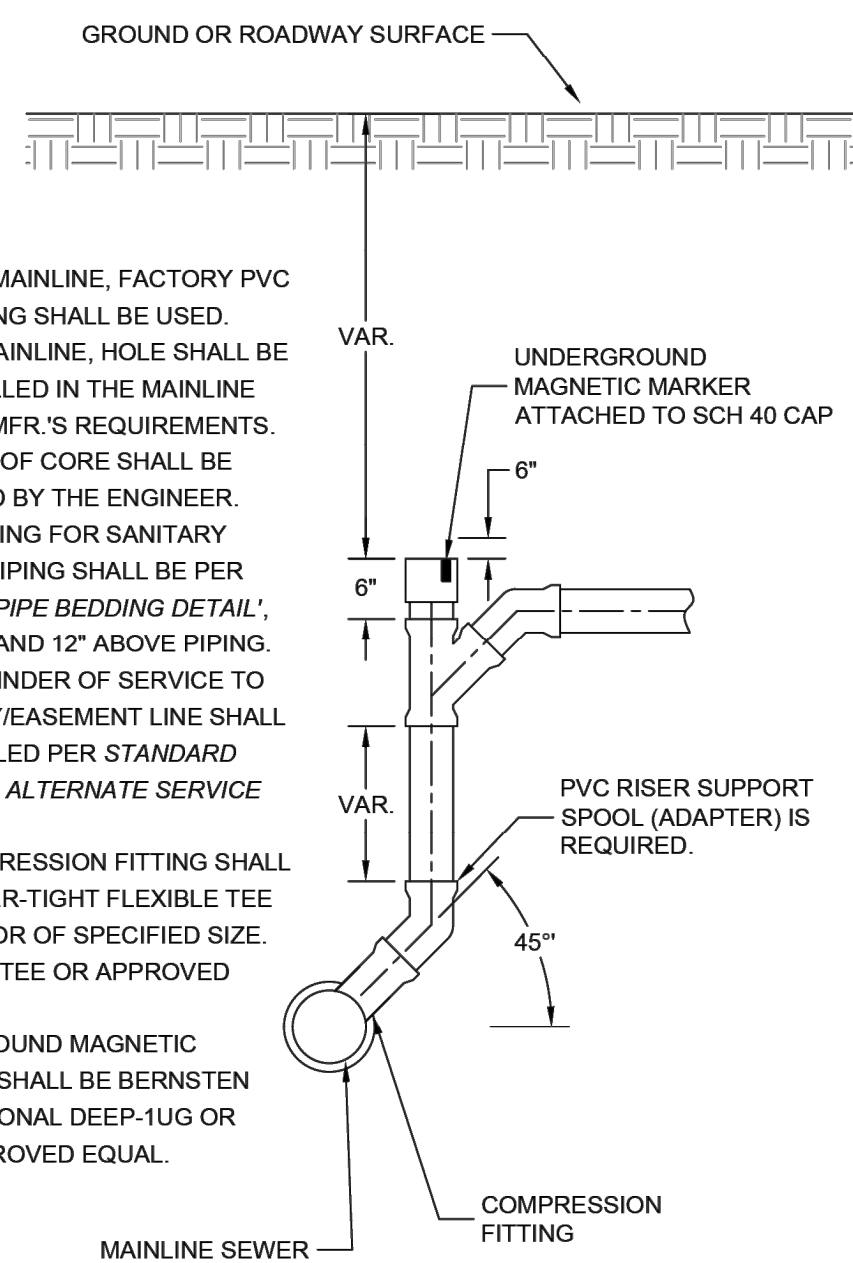
REV. 5/1/23

NOTES:

- INSIDE DROP TYPE MANHOLES SHALL BE 5' MIN. INSIDE DIA.
- ALL INSIDE DROP CONNECTIONS FOR SERVICES AND COLLECTOR SEWERS SHALL USE THE DROP AS MFG. BY RELINER-DURAN INC., OR EQUAL.
- SEE TABLE FOR DROP BOWL AND DROP PIPE SIZES.
- ALL INSIDE DROP PIPING SHALL BE PVC SDR35 ASTM-D3034.
- ATTACH THE ROUND BACK DROP BOWL AND EACH CLAMPING BRACKET TO THE MANHOLE WALL WITH 3/4" x 1" MIN. STAINLESS STEEL BOLTS AND EPOXY IMPREGNATED LUGS PER MFR.'S RECOMMENDATIONS.
- THE DROP BOWL SHALL BE PLACED AT A HEIGHT SO THAT THE FLOW LINE OF THE BOWL IS 2 INCHES BELOW THE INVERT OF THE INCOMING PIPE.
- CUT A 1" DEEP BY 3" WIDE "V" NOTCH IN INVERT OF INLET PIPE.
- CUT THE TOP HALF OF THE INLET PIPE FLUSH WITH THE INSIDE OF THE MANHOLE WALL.
- ALTERNATE INSIDE DROP SYSTEMS MAY BE CONSIDERED FOR APPROVAL.

NOTES:

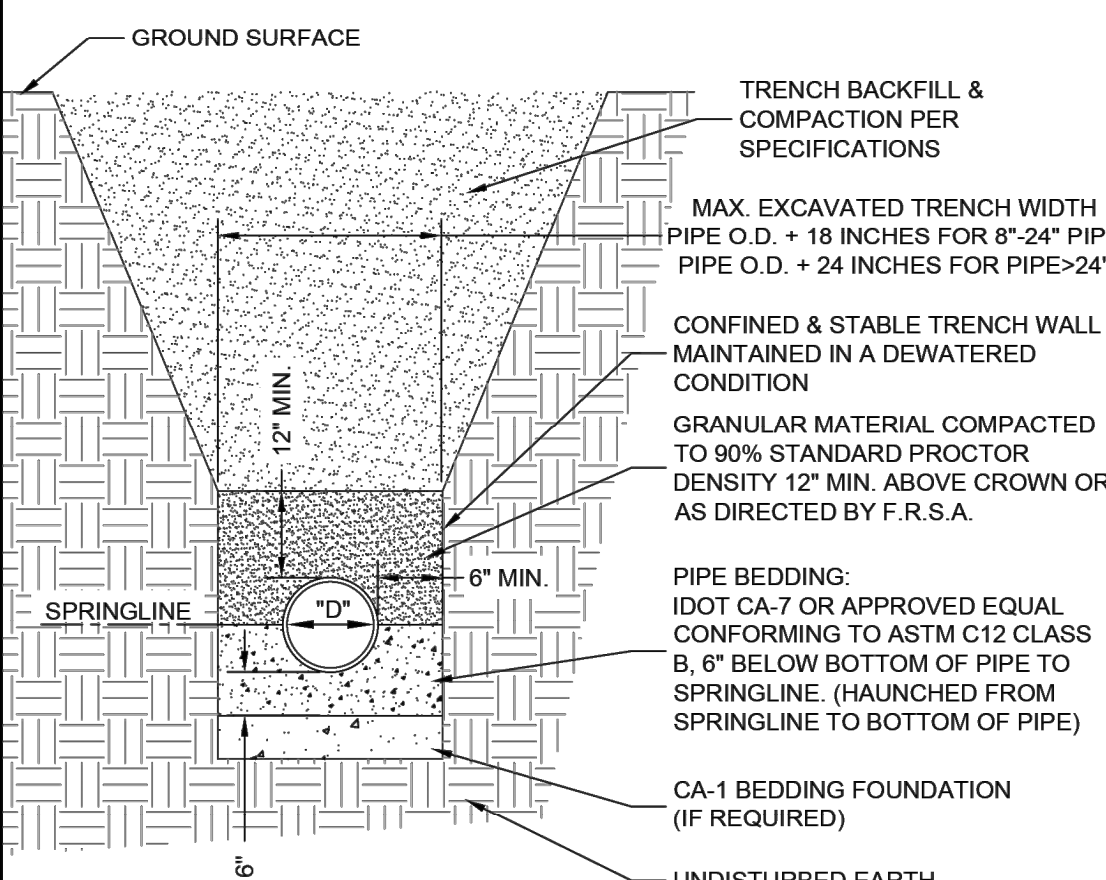
- FOR NEW MAINLINE, FACTORY PVC WYE FITTING SHALL BE USED.
- FOR EX. MAINLINE, HOLE SHALL BE CORE DRILLED IN THE MAINLINE PIPE PER MFR.'S REQUIREMENTS. LOCATION OF CORE SHALL BE APPROVED BY THE ENGINEER.
- PIPE BEDDING FOR SANITARY SERVICE PIPING SHALL BE PER 'FLEXIBLE PIPE BEDDING DETAIL', 6" BELOW AND 12" ABOVE PIPING.
- THE REMAINDER OF SERVICE TO PROPERTY/EASEMENT LINE SHALL BE INSTALLED PER STANDARD SERVICE & ALTERNATE SERVICE DETAIL.
- THE COMPRESSION FITTING SHALL BE A WATER-TIGHT FLEXIBLE TEE CONNECTOR OF SPECIFIED SIZE. (INSERT-A-TEE OR APPROVED EQUAL).
- UNDERGROUND MAGNETIC MARKERS SHALL BE BERNSTEN INTERNATIONAL DEEP-1UG OR FRSA APPROVED EQUAL.


VERTICAL SERVICE RISER DETAIL
 (FOR MAINLINE DIA. 8" - 18"; CONNECTION TO >18" MAIN PROHIBITED)

REV. 5/1/23

NOTES:

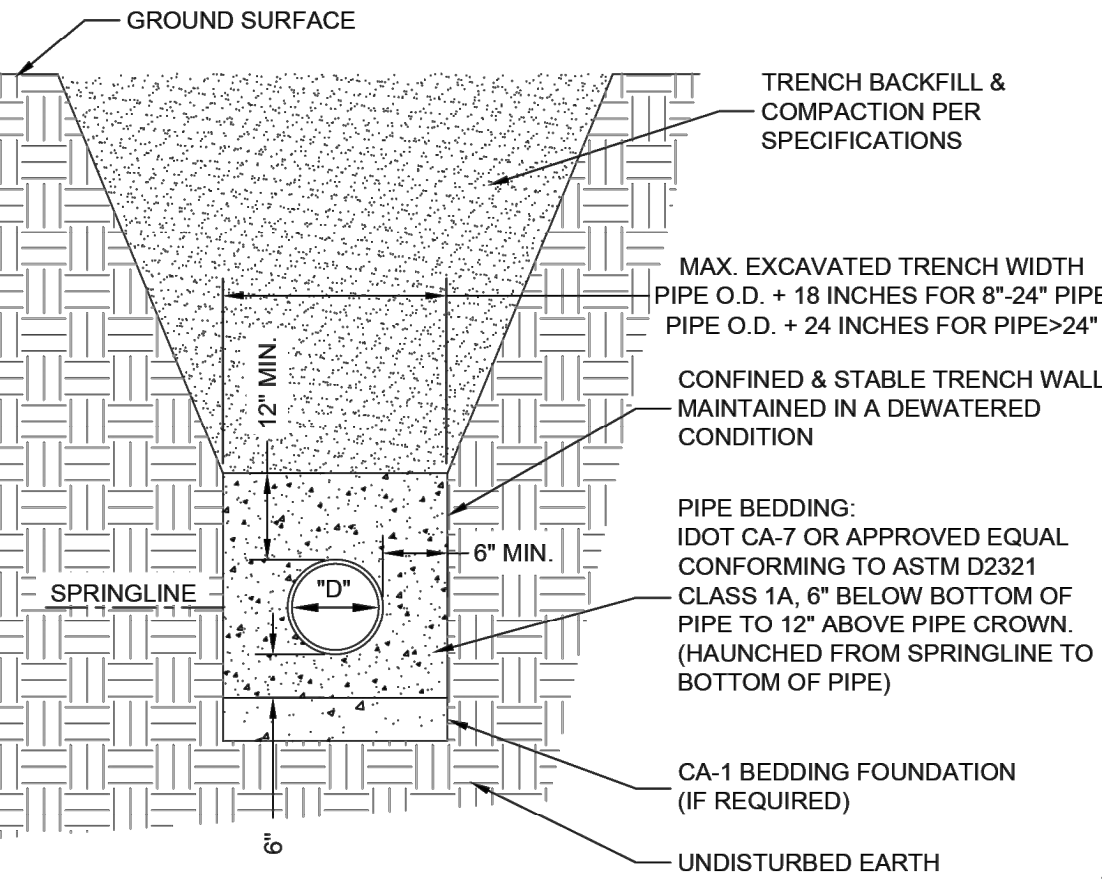
- REASONABLE CARE SHALL BE USED WHEN BACKFILLING OVER SEWER. NO MATERIALS SUCH AS ROCKS OR BOULDERS SHALL BE PLACED WITHIN 24" OF THE CROWN OF THE PIPE. NO MATERIAL LARGER THAN 8" DIA. SHALL BE USED IN THE BACKFILL.
- LOOSE MATERIAL SHALL BE REMOVED OR COMPACTED PRIOR TO PLACING PIPE BEDDING.
- BEDDING SHALL BE WELL HAUNCHED ALONG PIPE TO ENSURE VOIDS ARE ELIMINATED.


RIGID PIPE BEDDING DETAIL

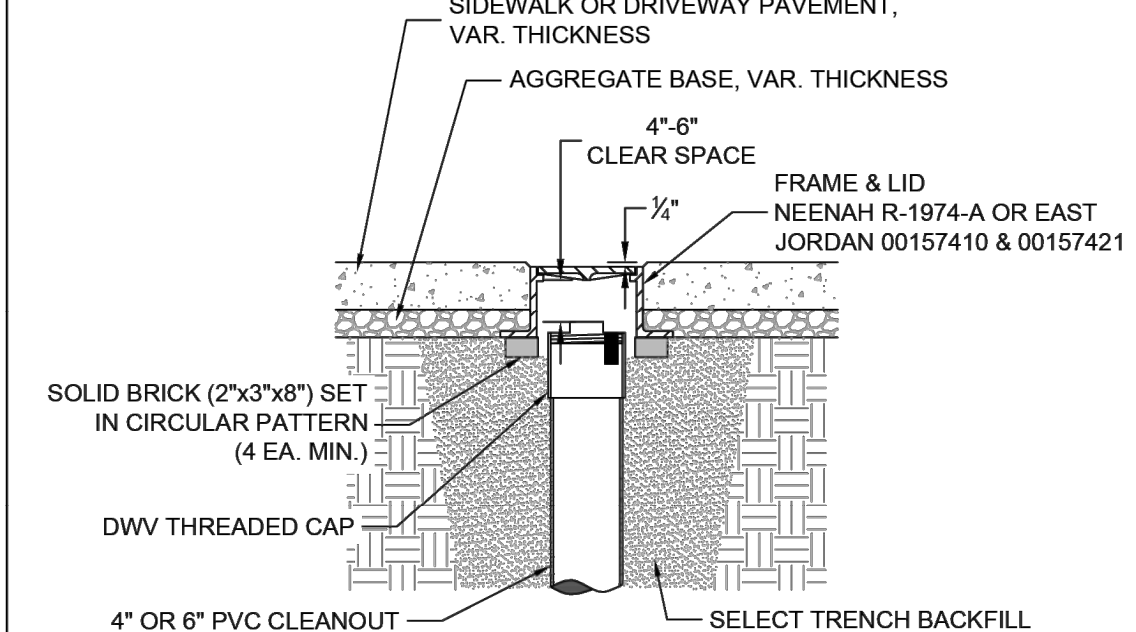
REV. 3/11/20

NOTES:

- REASONABLE CARE SHALL BE USED WHEN BACKFILLING OVER SEWER. NO MATERIALS SUCH AS ROCKS OR BOULDERS SHALL BE PLACED WITHIN 24" OF THE CROWN OF THE PIPE. NO MATERIAL LARGER THAN 8" DIA. SHALL BE USED IN THE BACKFILL.
- LOOSE MATERIAL TO BE REMOVED OR COMPACTED PRIOR TO PLACING PIPE BEDDING.
- BEDDING SHALL BE WELL HAUNCHED ALONG PIPE TO ENSURE VOIDS ARE ELIMINATED.


FLEXIBLE PIPE BEDDING DETAIL

REV. 6/1/22



NOTES:

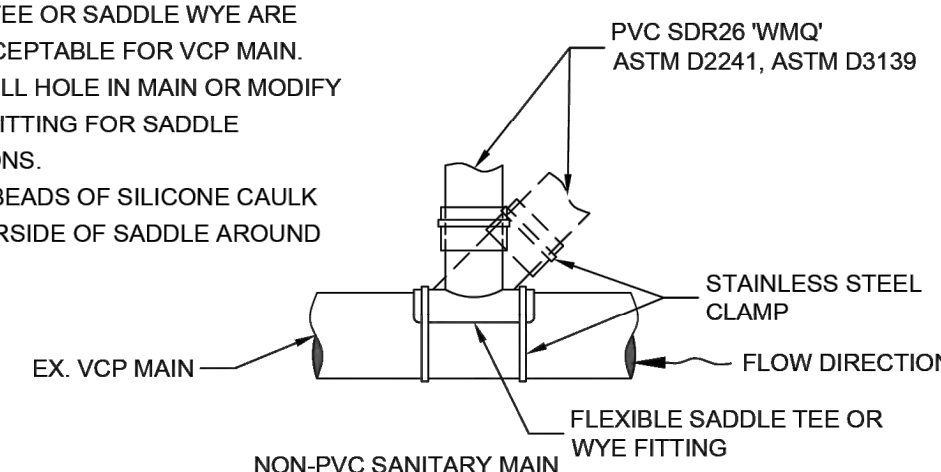
- SERVICE CLEANOUT CASTINGS ARE REQUIRED FOR ALL CLEANOUTS LOCATED IN PAVED AREAS, DRIVEWAYS, OR SIDEWALKS.
- THE LOCATION OF THE CLEANOUT SHALL BE APPROVED BY FOUR RIVERS SANITATION AUTHORITY (FRSA).
- THE FRAME SHALL BE SET ON BRICKS THAT ARE PLACED IN A CIRCULAR PATTERN THE ENTIRE CIRCUMFERENCE OF THE FRAME. THE BRICKS SHALL BE SET ON COMPACTED TRENCH BACKFILL.
- THE FRAME SHALL BE SET ON AN ELEVATION THAT PROVIDES 4"-6" CLEAR SPACE BETWEEN THE TOP OF THE CLEANOUT CAP AND THE BOTTOM OF THE CASTING LID.
- THE CONTRACTOR SHALL ENSURE THAT THE CLEANOUT CAP CAN BE UNSCREWED AND REMOVED AND REPLACED WITHOUT HINDRANCE.
- THE FRAME SHALL BE SET 1/2" MIN. TO 3/8" MAX. BELOW FINAL PAVEMENT ELEVATION.

SERVICE CLEANOUT CASTING DETAIL

REV. 6/1/22

NOTES:

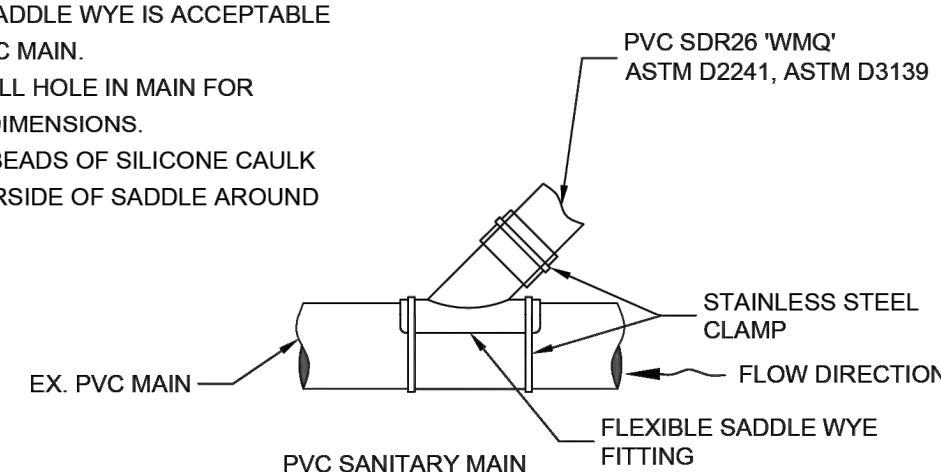
- SADDLE TEE OR SADDLE WYE ARE BOTH ACCEPTABLE FOR VCP MAIN.
- CORE DRILL HOLE IN MAIN OR MODIFY EX. VCP FITTING FOR SADDLE DIMENSIONS.
- APPLY 2 BEADS OF SILICONE CAULK TO UNDERSIDE OF SADDLE AROUND OPENING.


FLEXIBLE SADDLE CONNECTION DETAIL
 (FOR SERVICE CONNECTIONS TO NON-PVC SANITARY MAINS LESS THAN 18" DIA.)

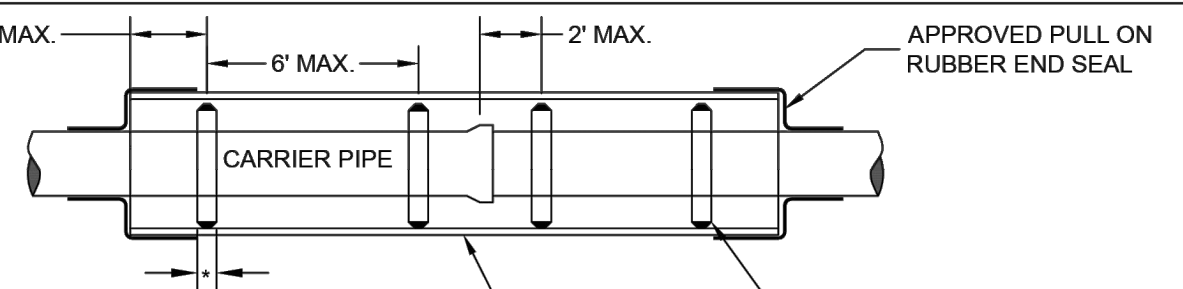
REV. 3/11/20

NOTES:

- ONLY A SADDLE WYE IS ACCEPTABLE FOR A PVC MAIN.
- CORE DRILL HOLE IN MAIN FOR SADDLE DIMENSIONS.
- APPLY 2 BEADS OF SILICONE CAULK TO UNDERSIDE OF SADDLE AROUND OPENING.


FLEXIBLE SADDLE CONNECTION DETAIL
 (FOR SERVICE CONNECTIONS TO PVC SANITARY MAINS LESS THAN 18" DIA.)

REV. 3/11/20


 * 8" MIN. WIDTH FOR CARRIER PIPE < 48" DIA.
 12" MIN. WIDTH FOR CARRIER PIPE ≥ 48" DIA.

NOTES:

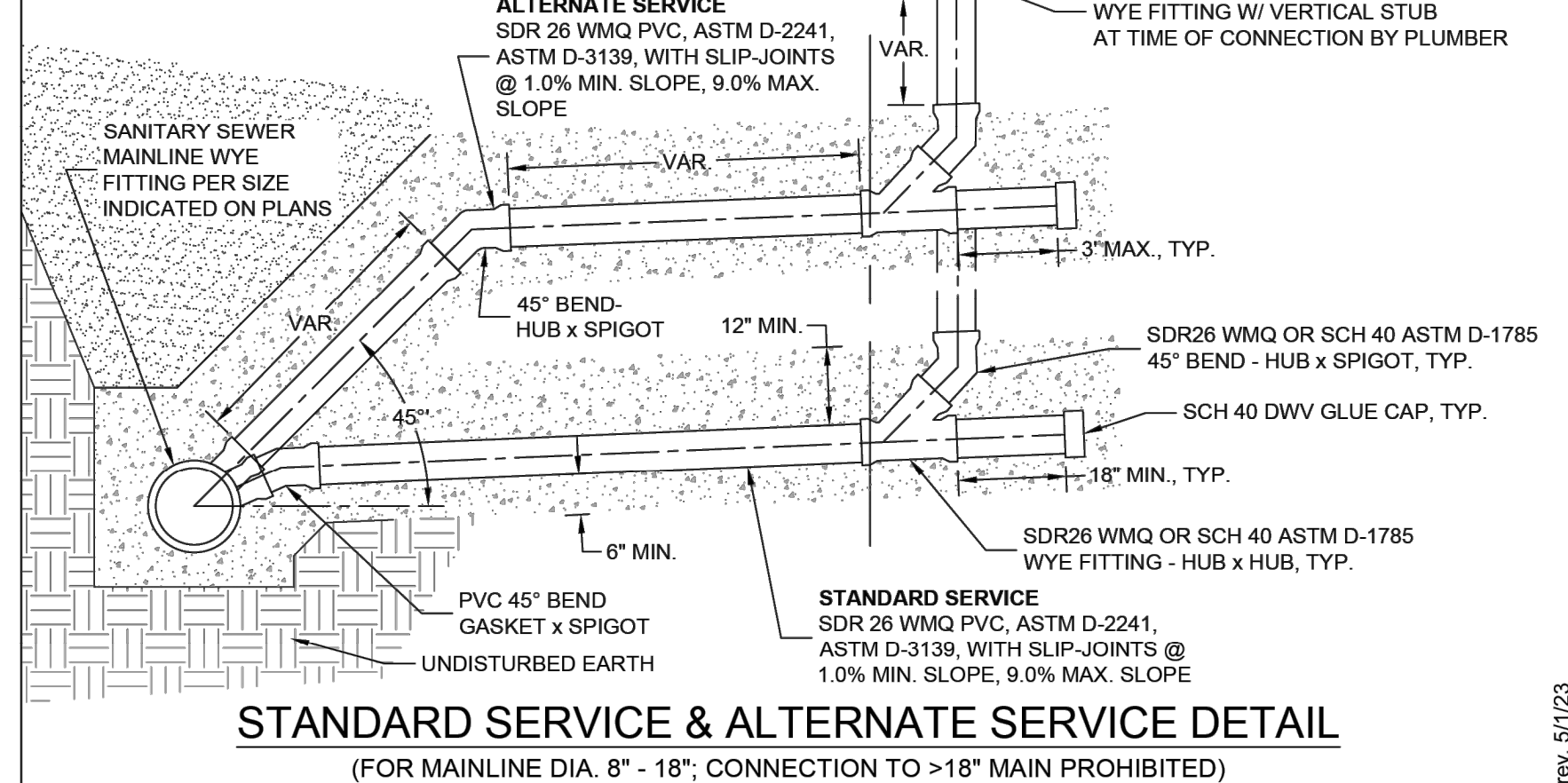
- CASING END SEALS & SPACERS SHALL BE AS MFD. BY CASCADE MFG., OR APPROVED EQUAL.
- FOR FLEXIBLE CARRIER PIPE, SPACING OF SPACERS TO BE AS SHOWN, OR PER MFR.'S RECOMMENDATION.
- FOR RIGID CARRIER PIPE, SPACING SHALL BE PER MFR.'S RECOMMENDATION.

CASING & SPACER DETAIL

REV. 5/15/18

NOTES:

- SANITARY SEWER MAINLINE SHALL BE INSTALLED PER 'FLEXIBLE PIPE BEDDING DETAIL' OR 'RIGID PIPE BEDDING DETAIL'.
- PIPE BEDDING FOR SANITARY SERVICE PIPING SHALL BE PER 'FLEXIBLE PIPE BEDDING DETAIL', 6" BELOW AND 12" ABOVE PIPING.
- ALL SCH 40 PVC PIPE & FITTINGS SHALL BE PER ASTM D-1785/D-2665.
- ALL SDR26 WMQ PVC PIPE & FITTINGS SHALL BE PER ASTM D-2241/D-3139.
- ALL DWV FITTINGS SHALL BE CLEANED, PRIMED, & GLUED.
- MIN. DEPTH OF COVER SHALL BE 5'.
- CLEANOUT CAP SHALL BE SCH 40 DWV GLUED CAP FOR NEW DEVELOPMENT OR SCH 40 GLUED SCREW CAP FOR EX. DEVELOPMENT.
- CLEANOUT RISERS LOCATED IN PAVED AREAS, DRIVEWAYS, OR SIDEWALKS SHALL WILL REQUIRE A CLEANOUT FRAME & LID PER THE FRSA 'SERVICE CLEANOUT CASTING DETAIL'.


STANDARD SERVICE & ALTERNATE SERVICE DETAIL
 (FOR MAINLINE DIA. 8" - 18"; CONNECTION TO >18" MAIN PROHIBITED)

REV. 5/1/23

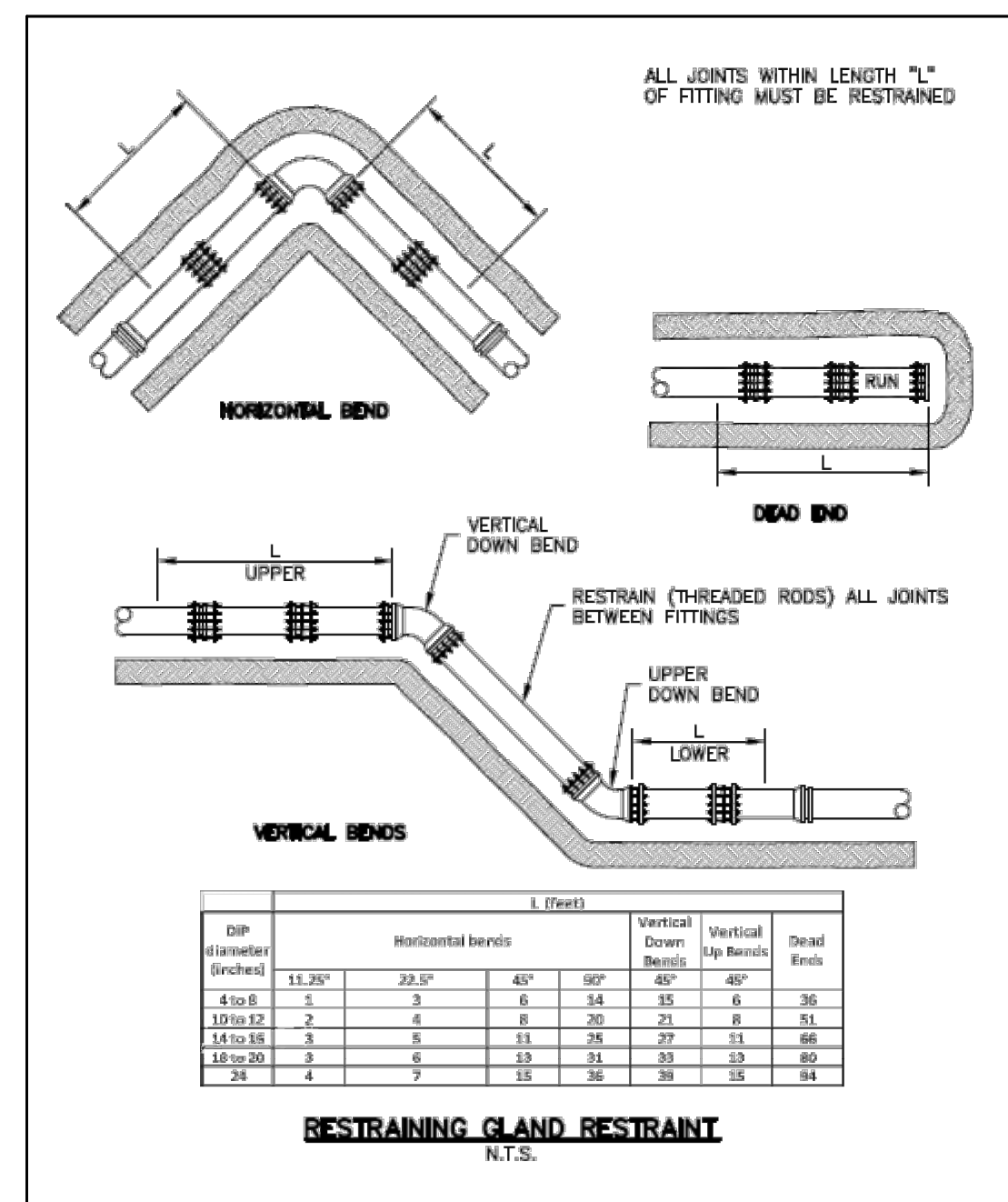
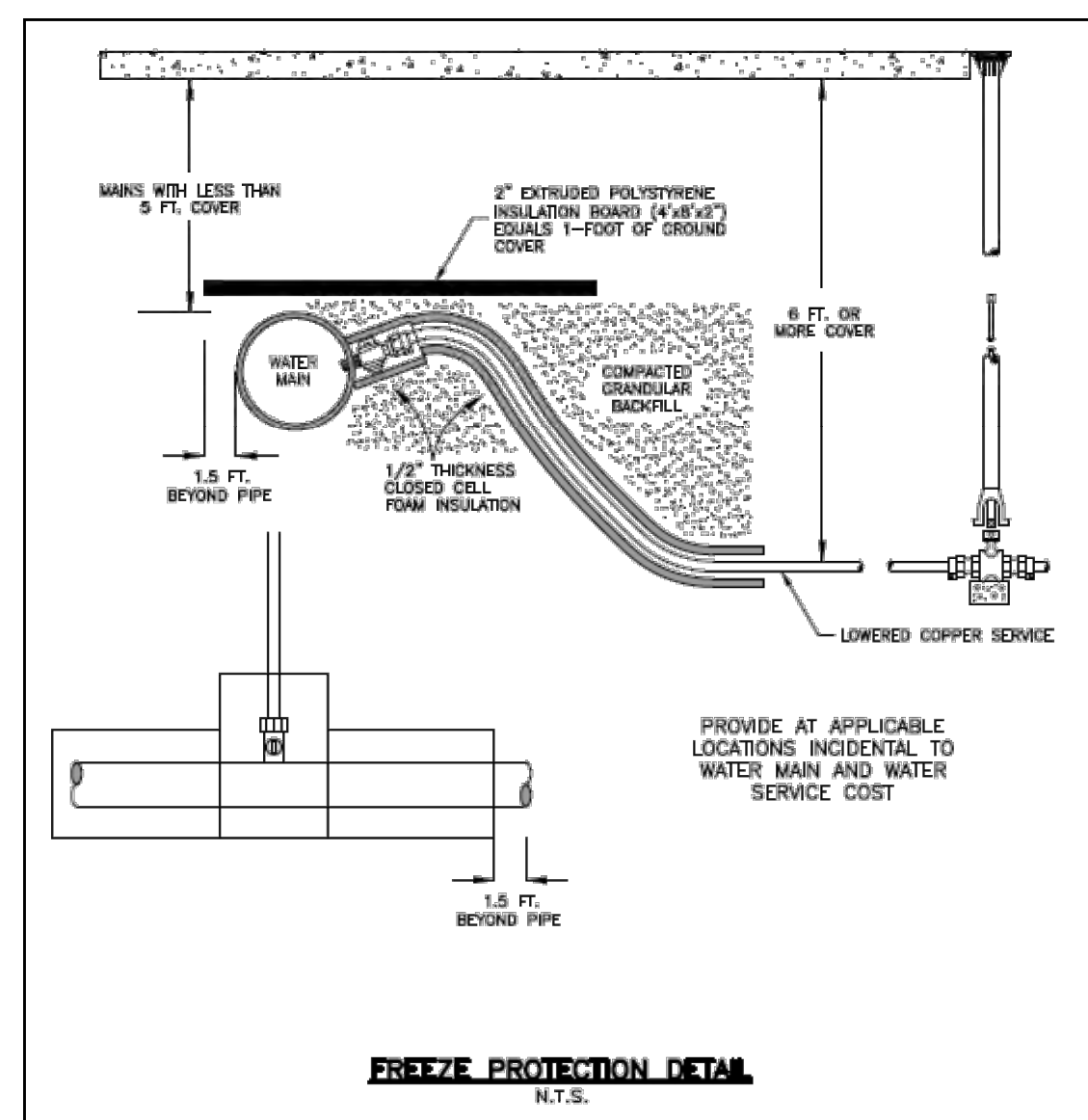
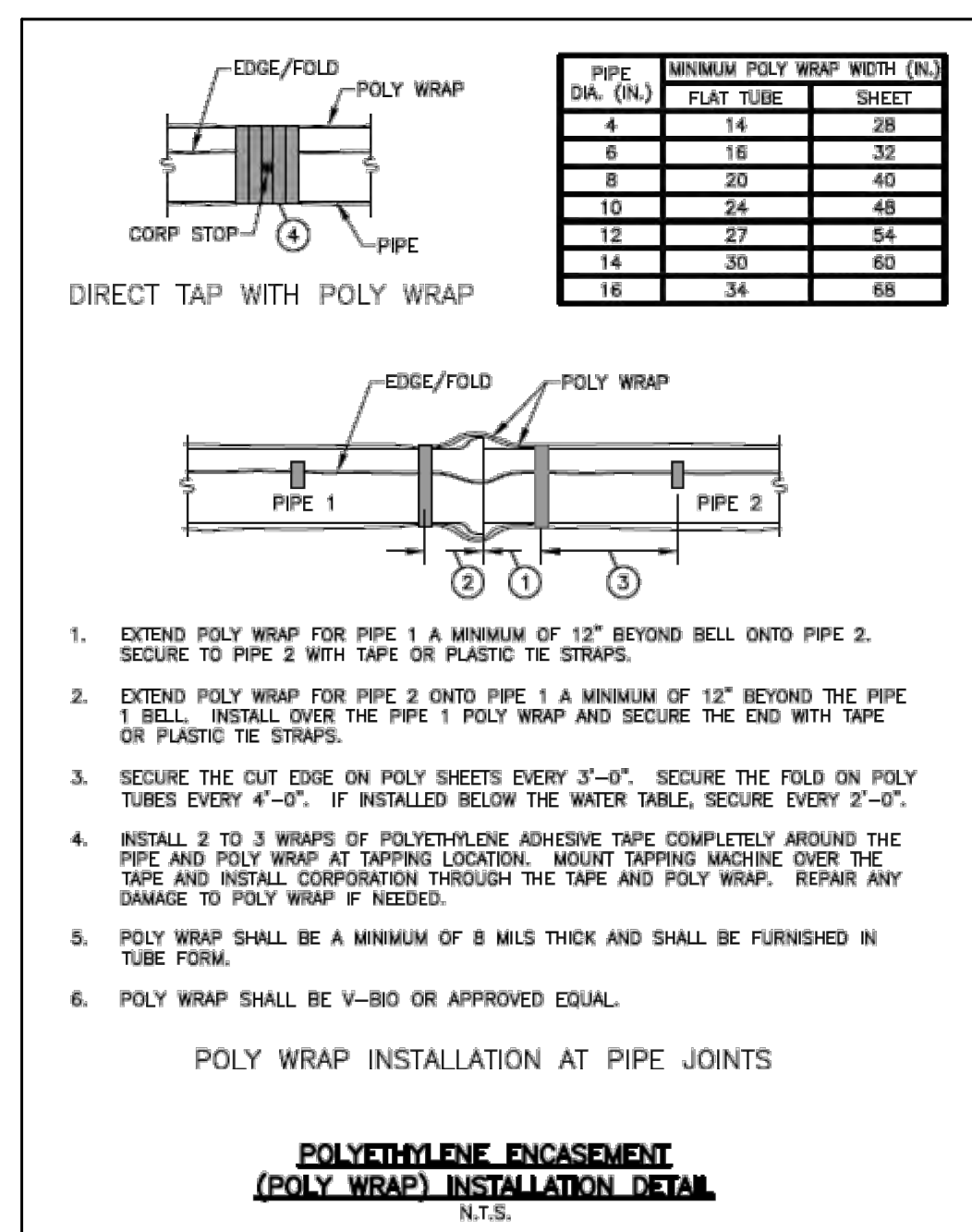
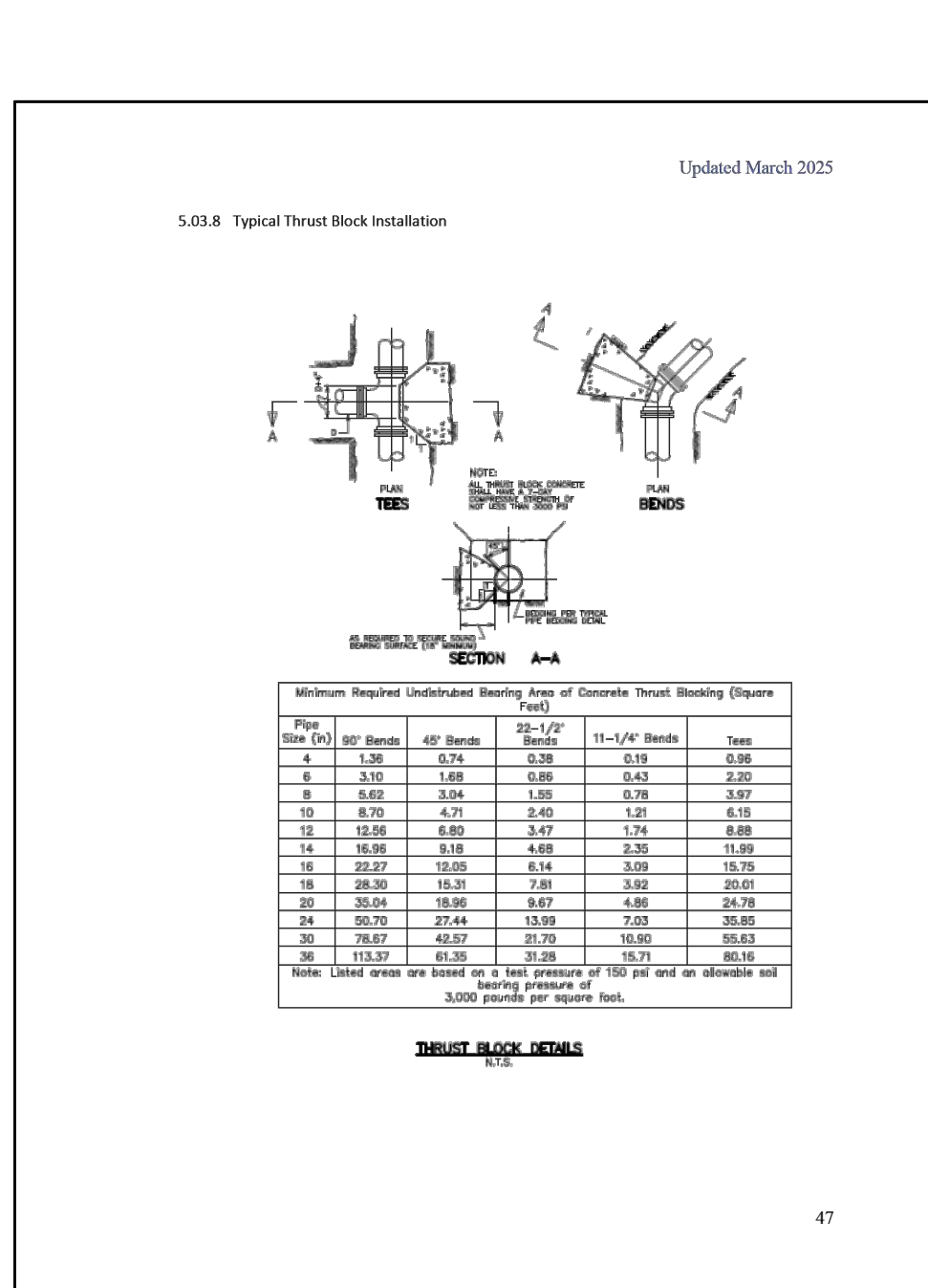
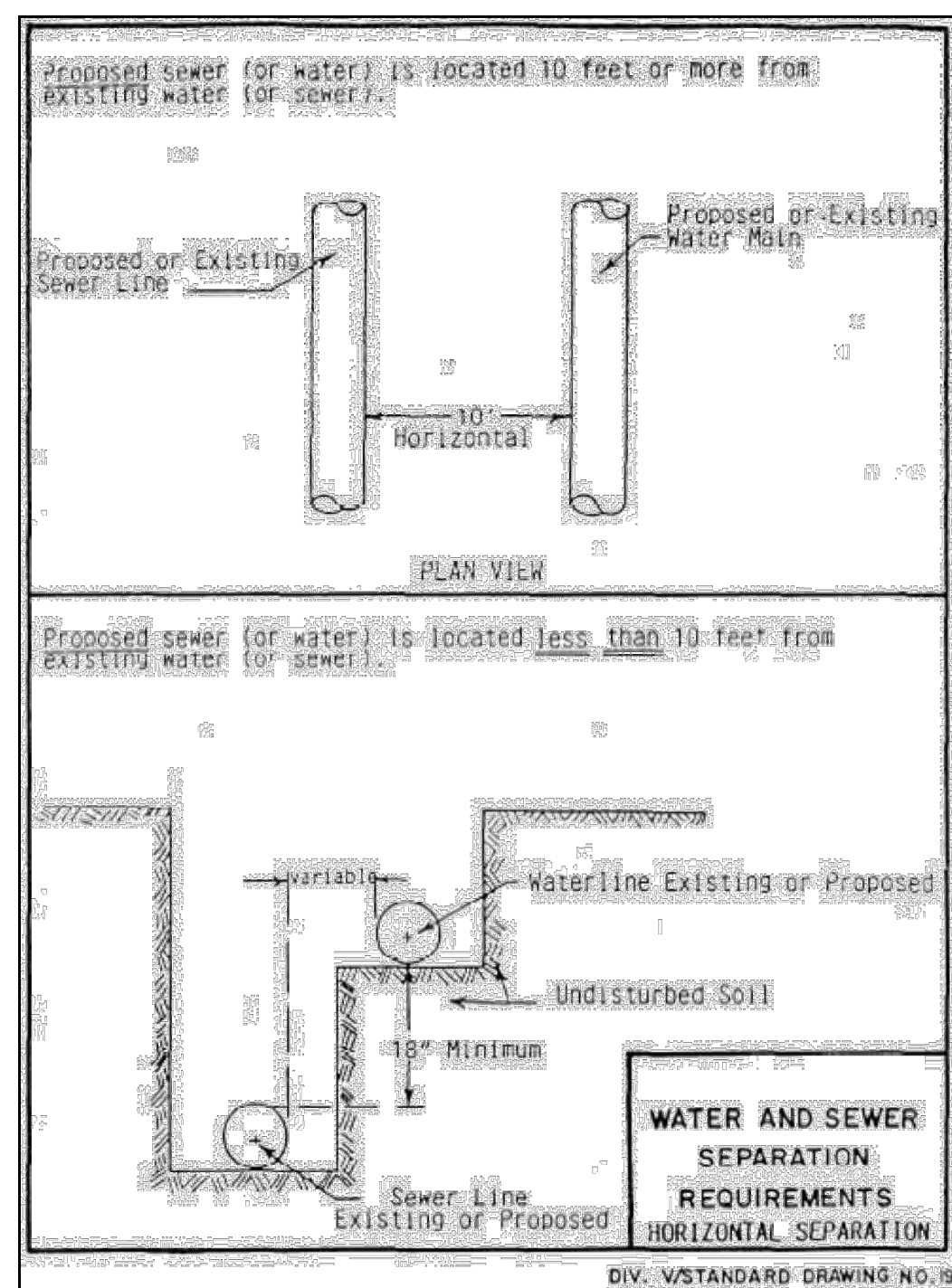
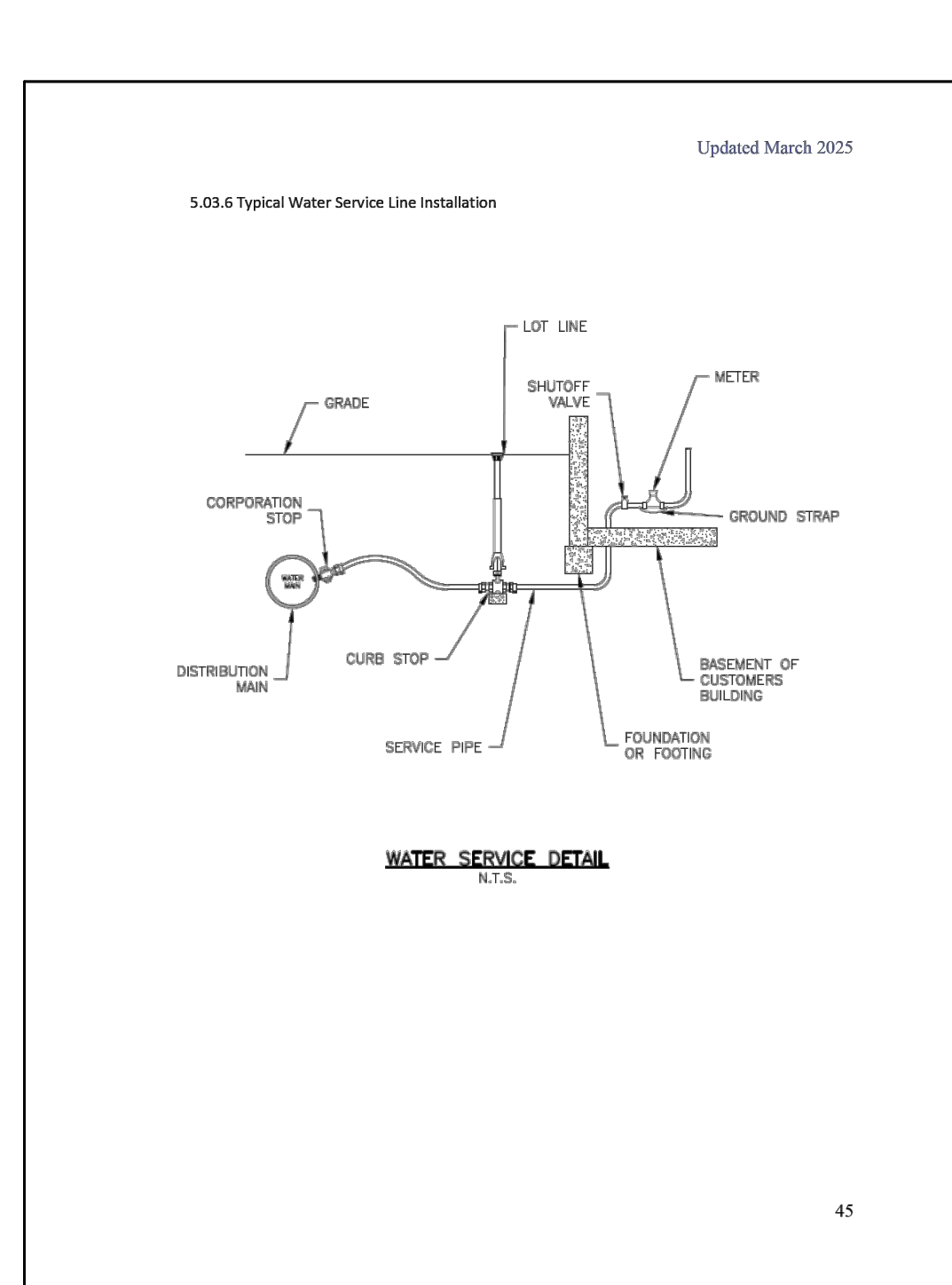
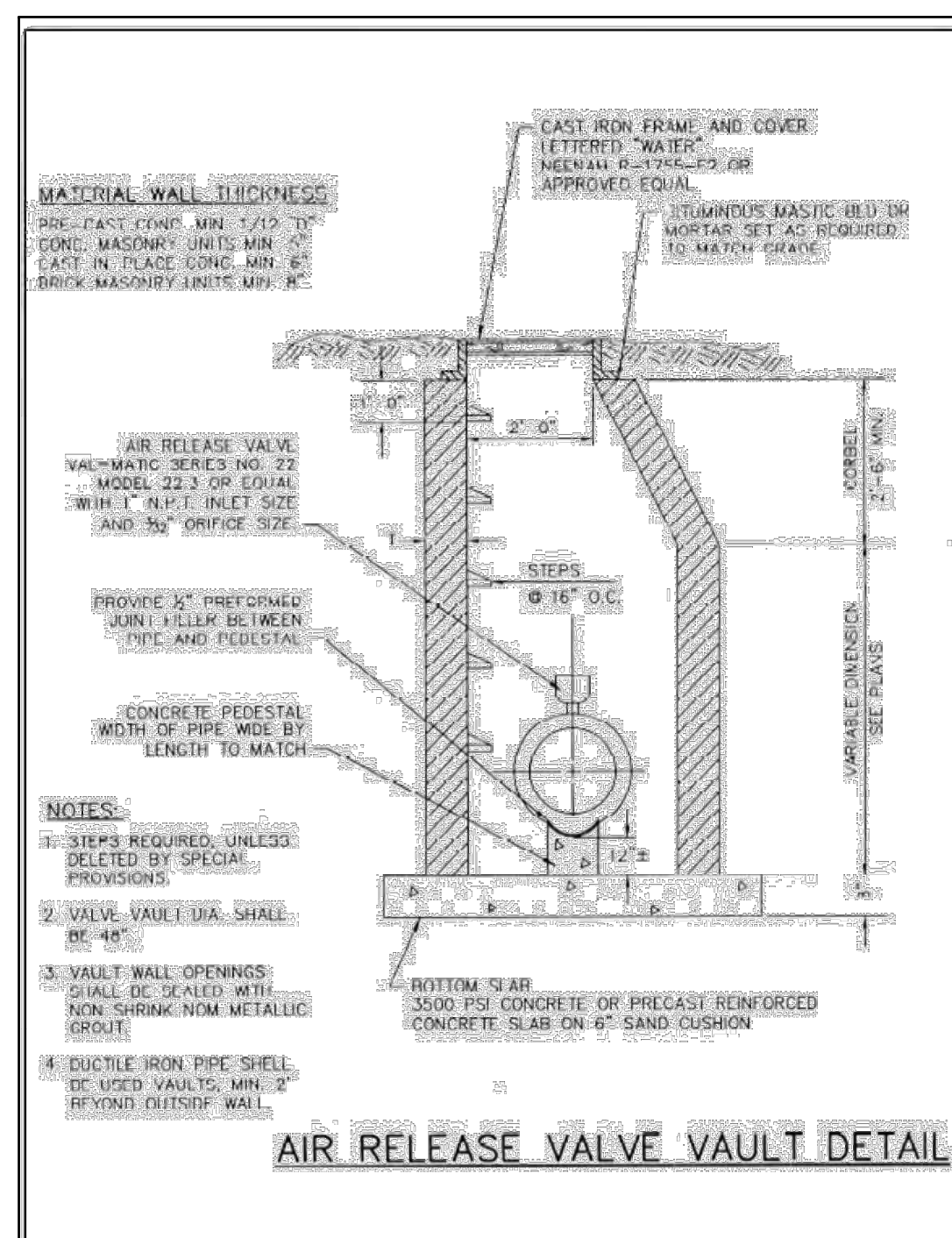
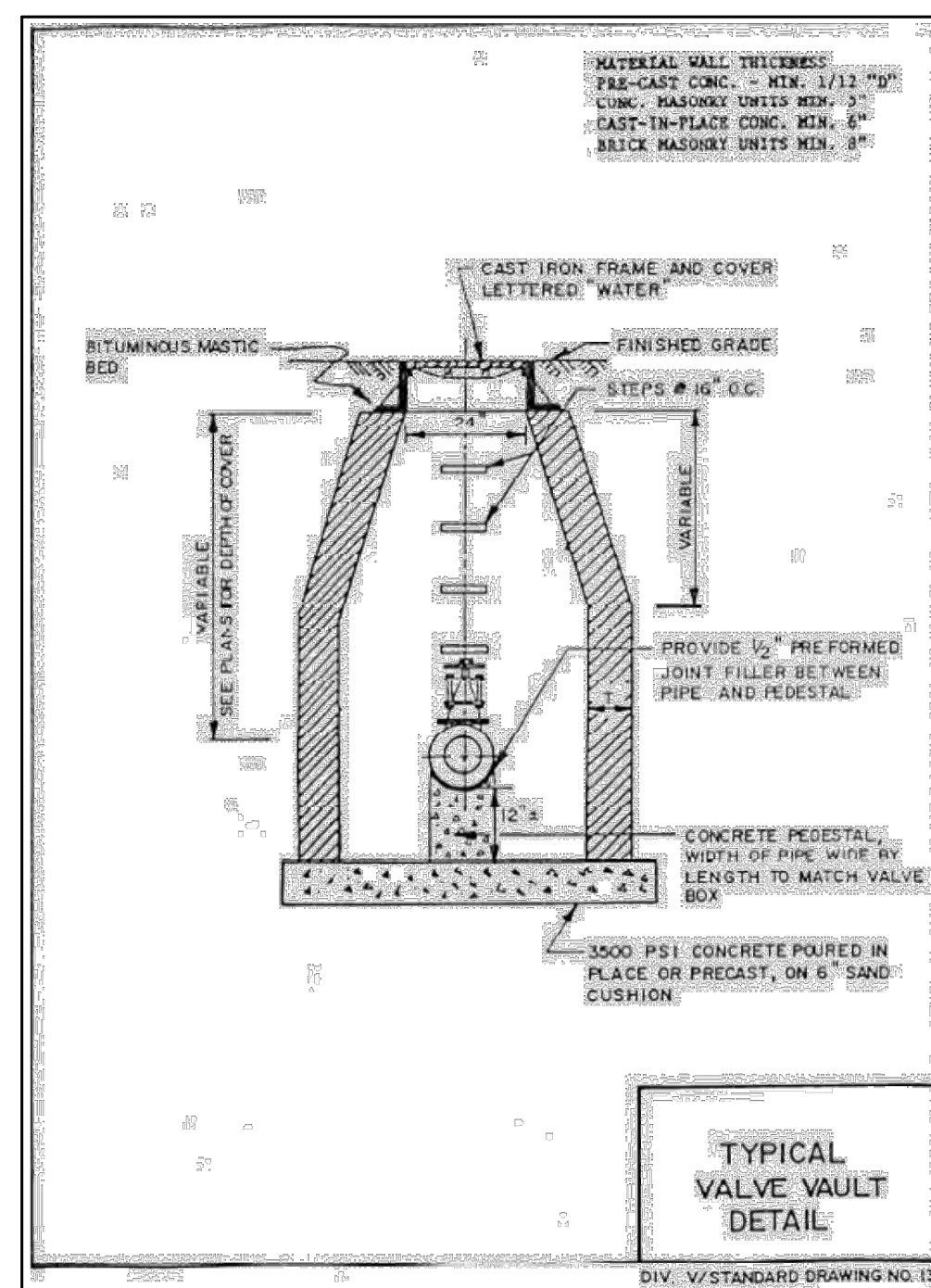
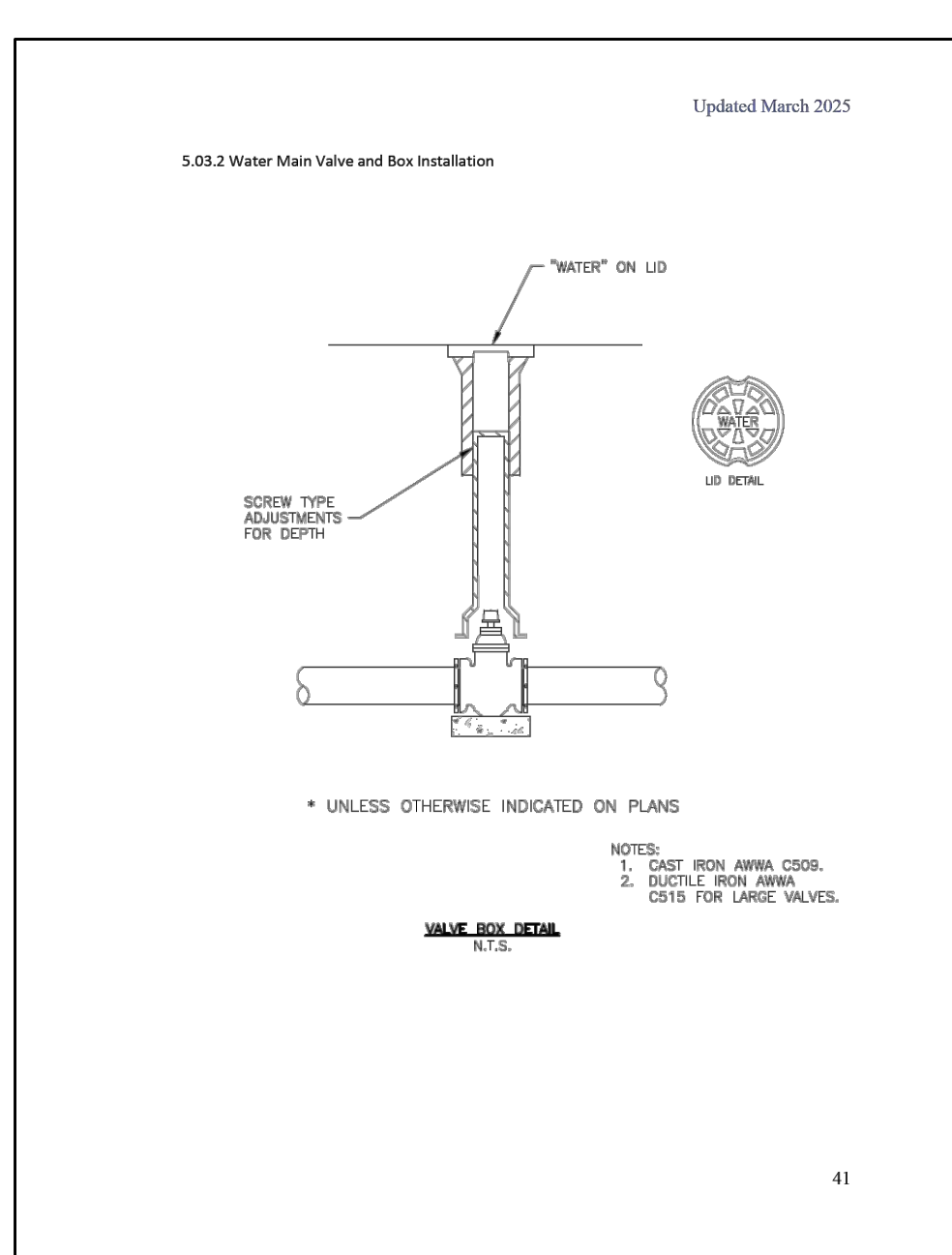
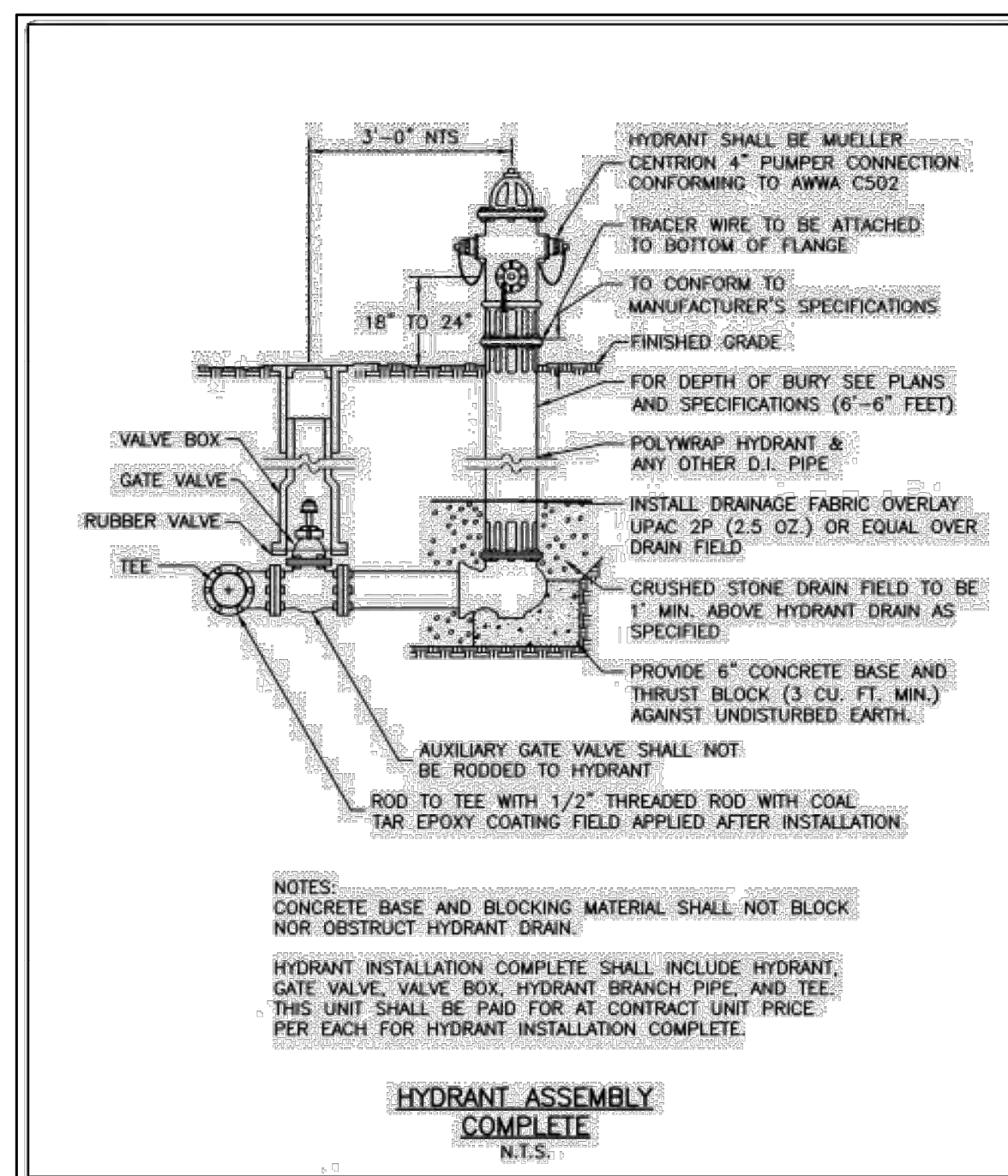

FOUR RIVERS SANITATION AUTHORITY (FRSA) STANDARD DETAIL SHEET
 (NOT TO SCALE)

 3501 KISHWAUKEE ST.
 ROCKFORD, ILLINOIS 61109 PH. (815) 387-7660

 ISSUE
 05/01/2023

1. AGENCY REVIEW	06-19-2025
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REVISIONS	DATE
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CONCRETE DRYWELL DETAIL

NOT TO SCALE

The diagram is a cross-section of a concrete drywell. At the top, a precast concrete top slab is shown with a precast adjusting ring. A cast iron frame and cover, labeled 'NEENAH R-2500 OR EQUIVALENT', sits on top of the slab. The drywell body is constructed from precast barrel sections with 2-inch diameter holes, arranged in 32 sections. The interior is filled with backfill excavation containing 2-inch to 3-inch diameter washed gravel. A fabric barrier (SUPAC No. 4 NP) is placed on the perimeter, top, and bottom. The drywell is set in a 1-foot thick CA-6 base. Dimensions include a 4-foot width at the top, a 6-foot diameter at the base, and an 8-foot maximum depth. A plan view inset shows the square layout of the barrel sections.

PRECAST CONCRETE TOP SLAB
PRECAST ADJUSTING RING
CAST IRON FRAME AND COVER
NEENAH R-2500 OR EQUIVALENT
2" DIA.
4'
1'±
6" DIA.
1'±
SECTION
32" SECTIONS
8' MAX DEPTH
2" DIA.
1' THICK CA-6 BASE
SET LEVEL
LIGHTLY COMPACTED TOPSOIL
OVER GEOTEXTILE FABRIC
PLACE SUPAC No. 4 NP GEOTEXTILE
FABRIC BARRIER ON ENTIRE
PERIMETER, TOP AND BOTTOM OR
REVIEWED EQUIVALENT
BACKFILL EXCAVATION WITH 2" - 3"
DIAMETER WASHED GRAVEL
SEE PLAN FOR ACTUAL
DEPTH OF DRYWELL
PRECAST BARREL SECTIONS
WITH 2" DIAMETER HOLES

NOTES:
1. CONCRETE SUBSTRUCTURE SHALL BE CONSTRUCTED WITH 3500 P.S.I. CONCRETE.
2. STEEL REINFORCING IN TOP SLAB SHALL BE #5's AT 10" ON CENTER EACH WAY TOP AND BOTTOM. USE 2-#5's TOP AND BOTTOM DIAGONALLY ACROSS OPENING.

PROJECT NUMBER
SHEET NUMBER
25012
C21

PROJECT NAME
 OWNER'S NAME

PRAIRIE ROSE DEVELOPMENT

 PRAIRIE ROSE DRIVE
 ROSCOE, IL
 WINNEBAGO COUNTY

 LITTLE MARIANO, INC.
 P.O. BOX 66
 ROCKTON, IL 61072
 (815) 543-8801

CONSULTANTS

ISSUED FOR

1. AGENCY REVIEW	DATE
2.	06-19-2025
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SHEET TITLE

DETAILS

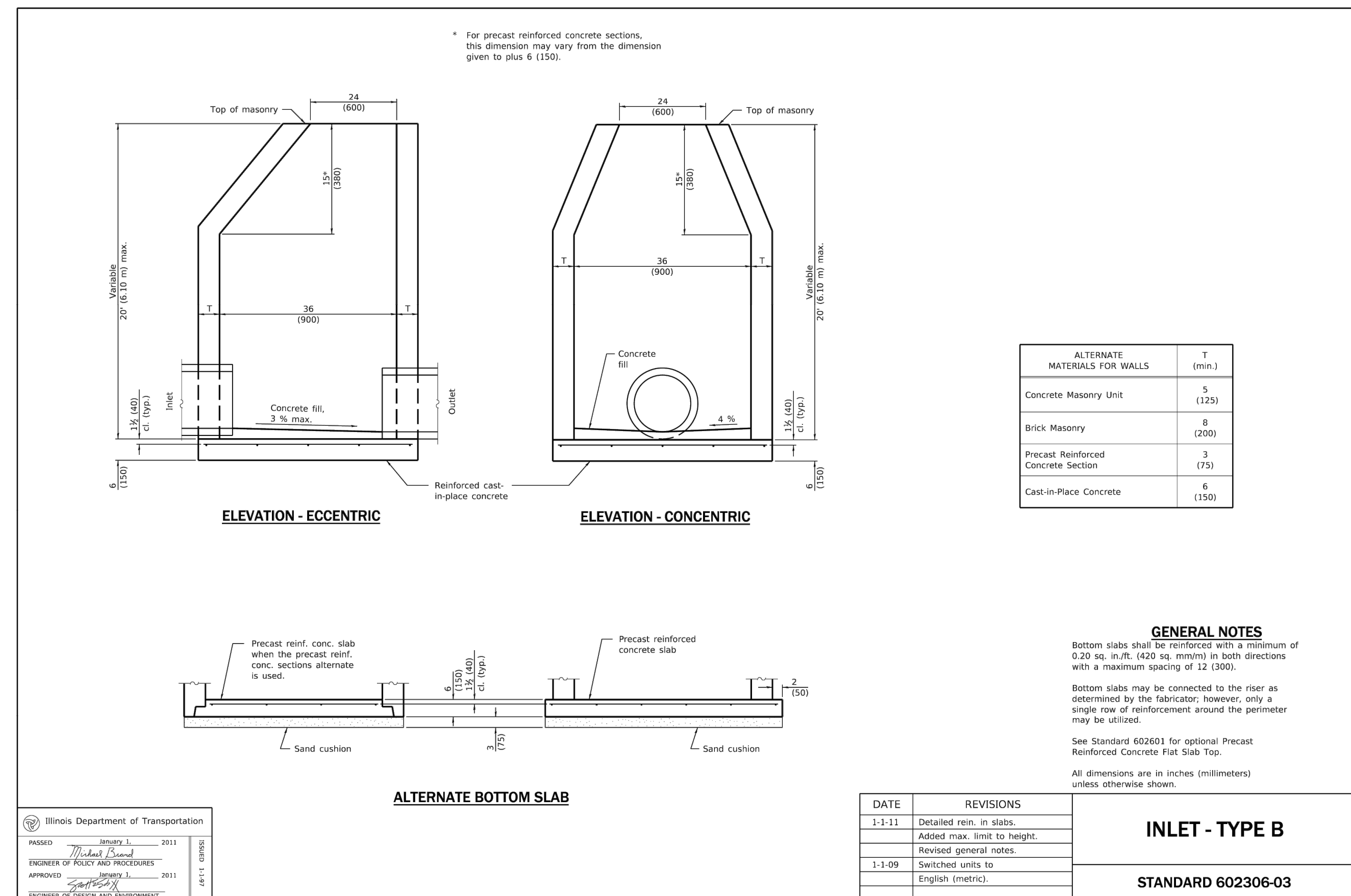
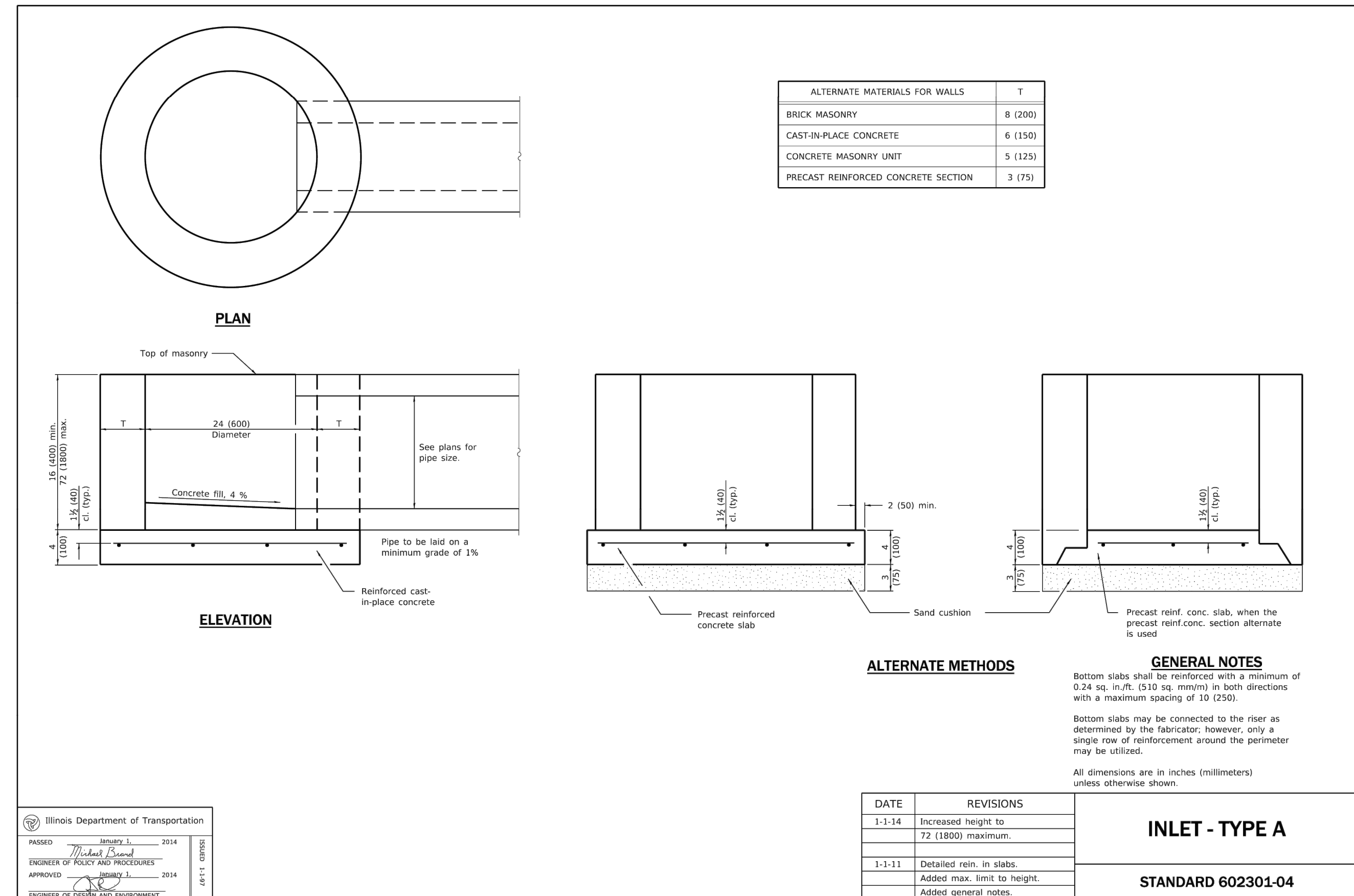
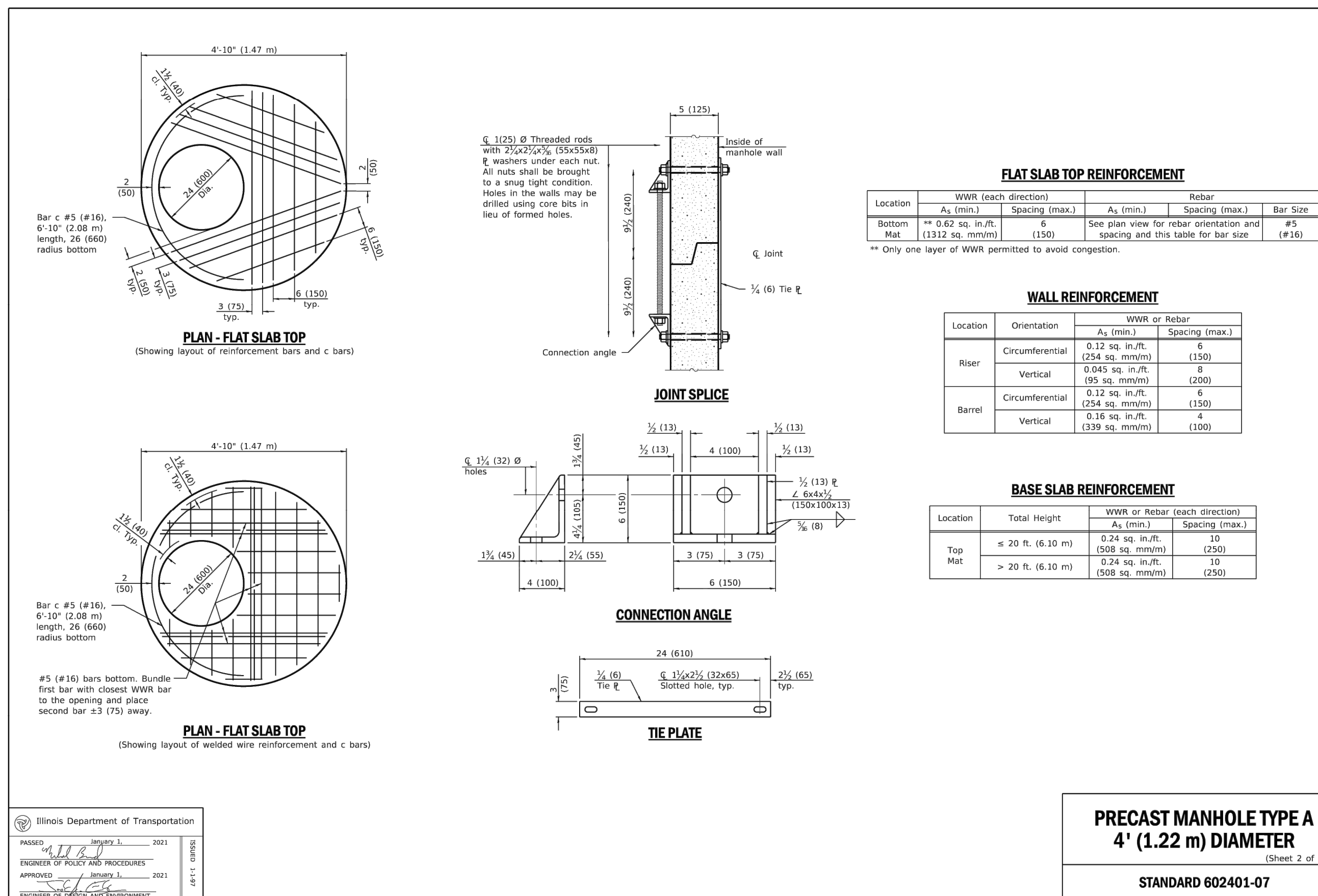
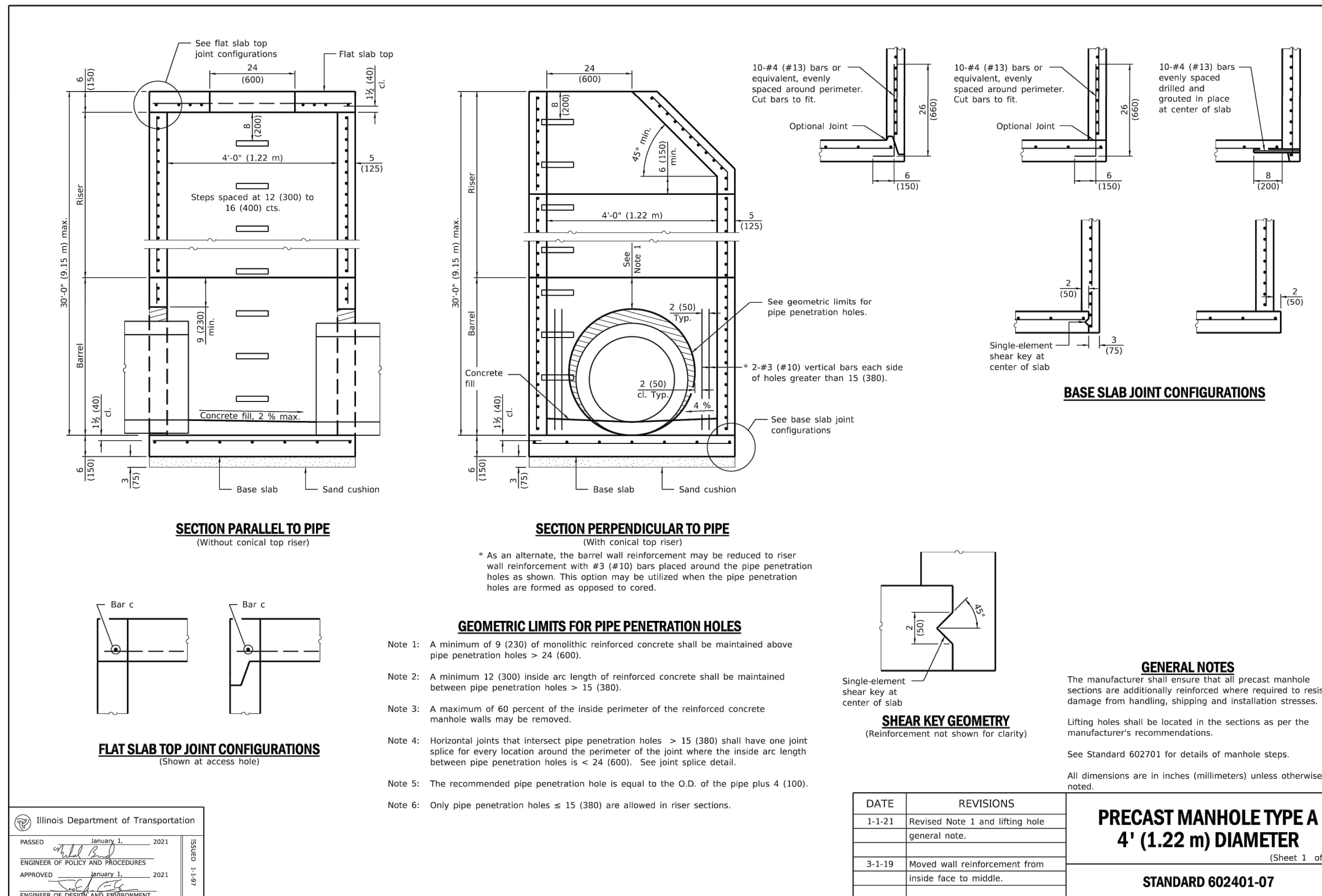
 DRAWN RMG
 CHECKED JSL
 PM JSL

PROJECT NUMBER

SHEET NUMBER

25012

C22



ARC DESIGN
RESOURCES INC.

5281 ZENITH PARKWAY
LOVES PARK, IL 61111
VOICE: (815) 484-4300
FAX: (815) 484-4303
www.arcdesign.com
Illinois Design Firm License No. 184-001334

PROJECT NAME
OWNER'S NAME

PRAIRIE ROSE
DEVELOPMENT

PRAIRIE ROSE DRIVE
ROSCOE, IL
WINNEBAGO COUNTY

LITTLE MARIANO, INC.
P.O. BOX 66
ROCKTON, IL 61072
(815) 543-8801

CONSULTANTS

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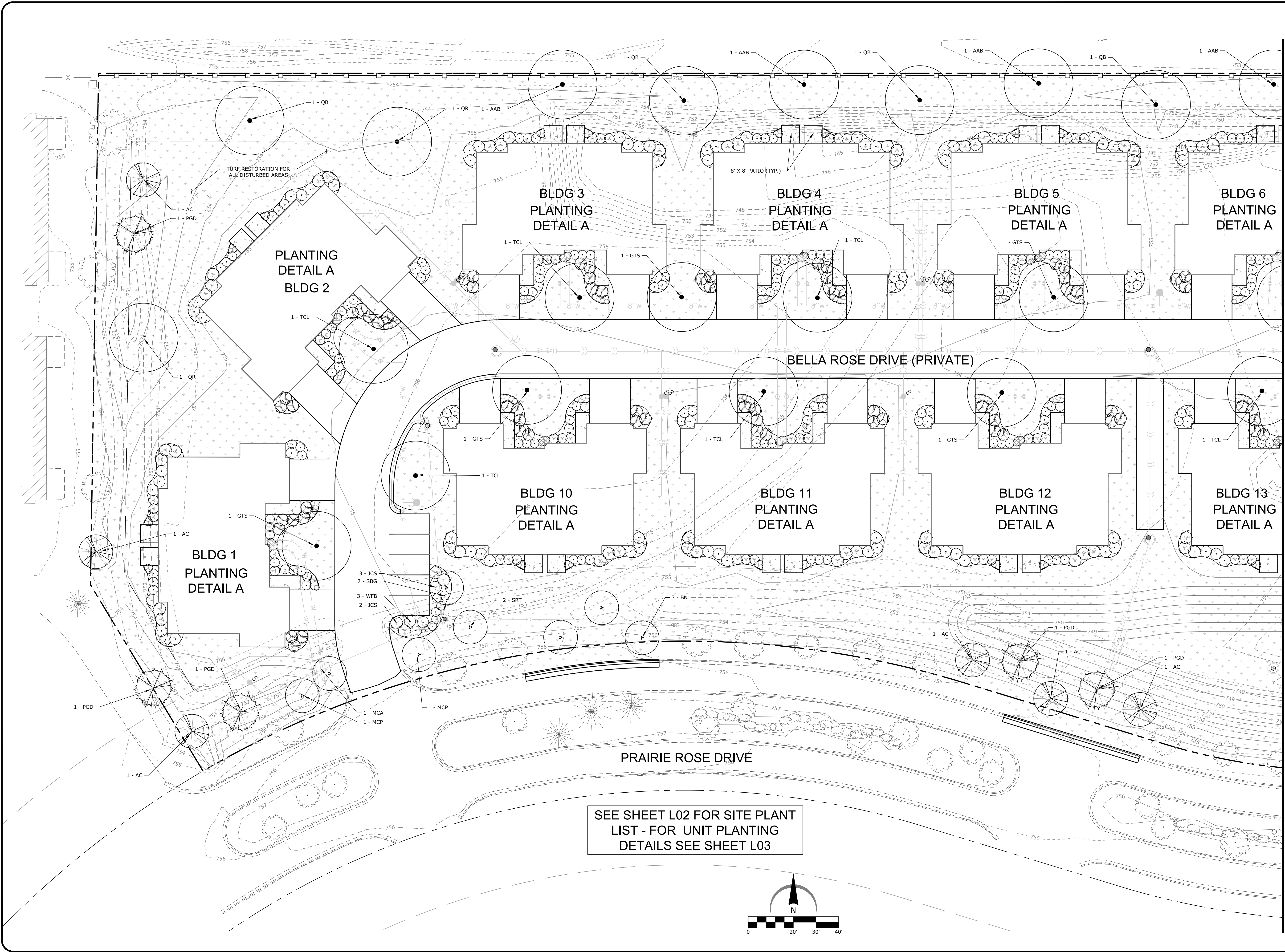
LANDSCAPE PLAN
WEST

DRAWN MA
CHECKED JSL
PM JSL

PROJECT NUMBER
SHEET NUMBER

25012

L01



SEE SHEET L02 FOR CONTINUATION

ARC DESIGN
RESOURCES INC.

5281 ZENITH PARKWAY
LOVES PARK, IL 61111
VOICE: (815) 484-4300
FAX: (815) 484-4303
www.arcdesign.com
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PROJECT NAME
OWNER'S NAME

PRAIRIE ROSE
DEVELOPMENT

PRAIRIE ROSE DRIVE
ROSCOE, IL
WINNEBAGO COUNTY

LITTLE MARIANO, INC.
P.O. BOX 66
ROCKTON, IL 61072
(815) 543-8801

CONSULTANTS

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SHEET TITLE

LANDSCAPE PLAN
EAST

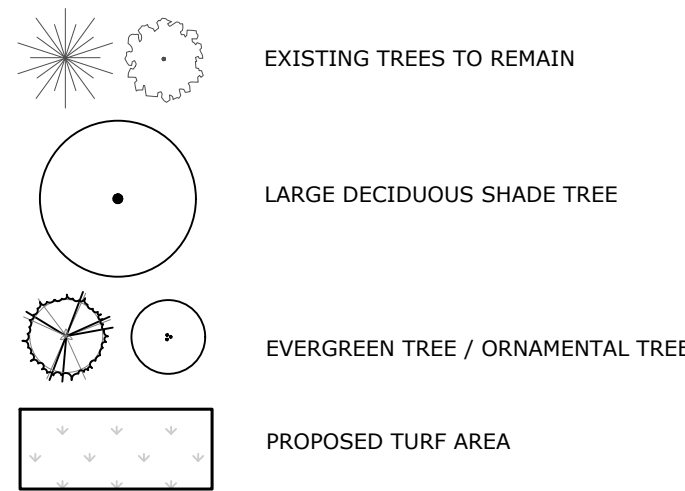
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PM JSL

PROJECT NUMBER
SHEET NUMBER

25012

L02

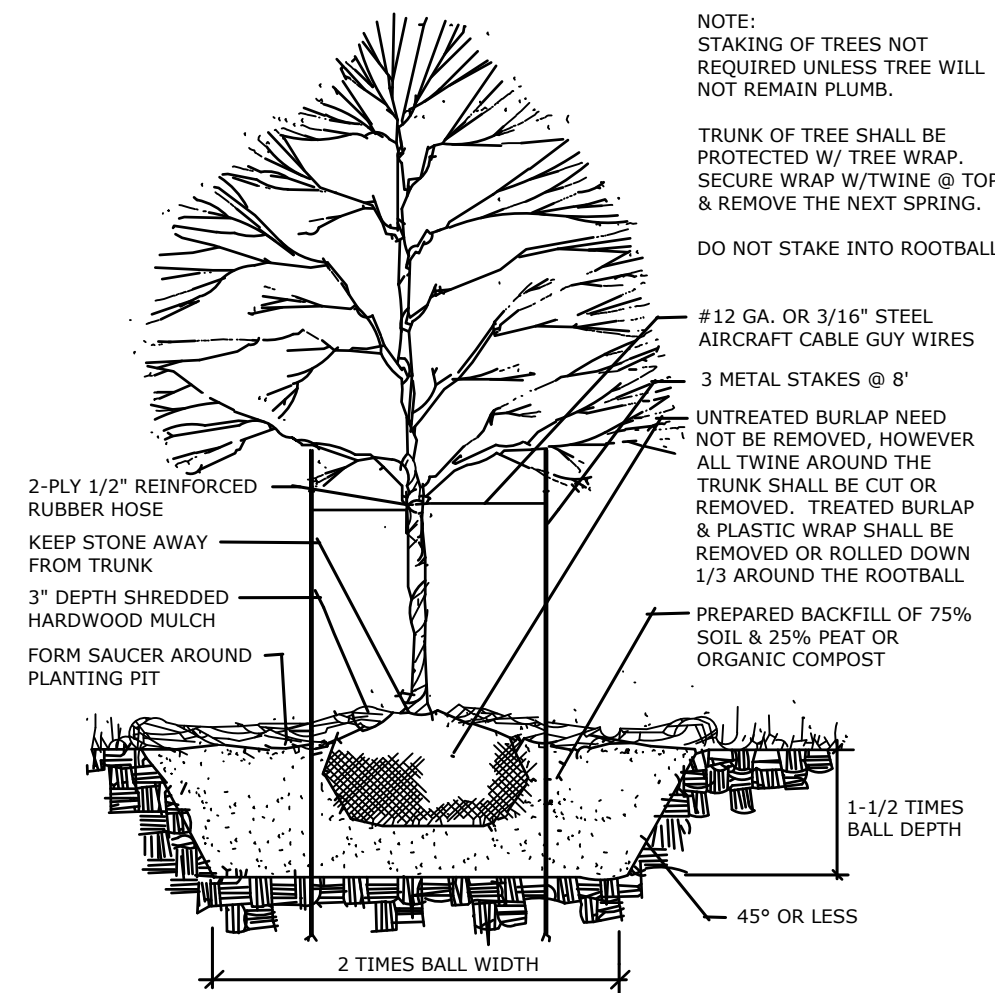
LEGEND



FOR UNIT PLANTING DETAILS
SEE SHEET L03

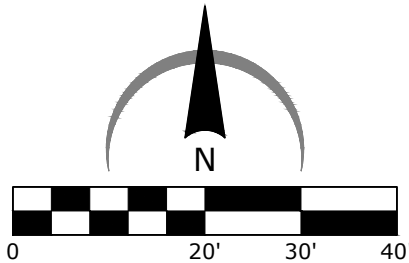
PLANT LIST - SITE TREES

KEY	QTY	Botanical name COMMON NAME	SIZE	REMARKS
AAB	7	Acer freemanii 'Autumn Blaze' AUTUMN BLAZE MAPLE	2.5"	HYBRID RED MAPLE SHADE TREE
AC	7	Abies concolor WHITE FIR	6'	EVERGREEN
BN	3	Betula nigra 'Heritage' RIVER BIRCH	7"	MULTISTEM
GTS	9	Gleditsia triacanthos 'Skyline' SKYLINE HONEYLOCUST	2.5"	SHADE TREE
MCA	3	Malus x 'Adirondack' ADIRONDACK CRABAPPLE	7"	MULTISTEM, UPRIGHT ORNAMENTAL
MCP	3	Malus x 'Prairie Fire' PRAIRIE FIRE CRABAPPLE	7"	MULTISTEM, UPRIGHT ORNAMENTAL
PGD	7	Picea glauca x densata BLACK HILLS SPRUCE	6'	EVERGREEN
QB	8	Quercus bicolor SWAMP WHITE OAK	2.5"	LARGE SHADE TREE
QR	4	Quercus rubrum RED OAK	2.5"	LARGE SHADE TREE
SRT	2	Syringa reticulata JAPANESE TREE LILAC	7"	MULTISTEM ORNAMENTAL
TCL	10	Tilia cordata LITTLELEAF LINDEN	2.5"	SHADE TREE
JCS	5	Juniperus chinensis 'Sargentii' GREEN SARGENT JUNIPER	5 GAL	EVERGREEN SHRUB
SBG	7	Spiraea bumalda 'Goldflame' GOLDFLAME SPIREA	18" / 5 GAL	DECIDUOUS SHRUB
WFB	3	Weigela florida 'Bokrasopin' SONIC BLOOM PINK WEIGELA	24" / 5 GAL	DECIDUOUS SHRUB



TREE PLANTING DETAIL

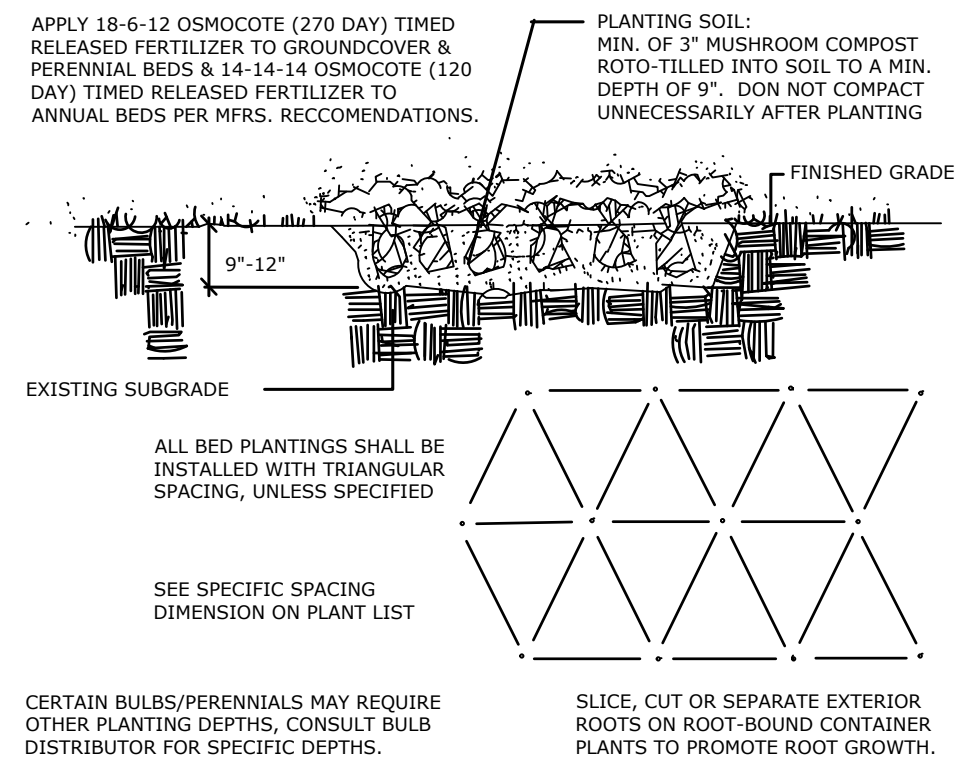
NOT TO SCALE



SEE SHEET L01 FOR CONTINUATION

PLANTING NOTES

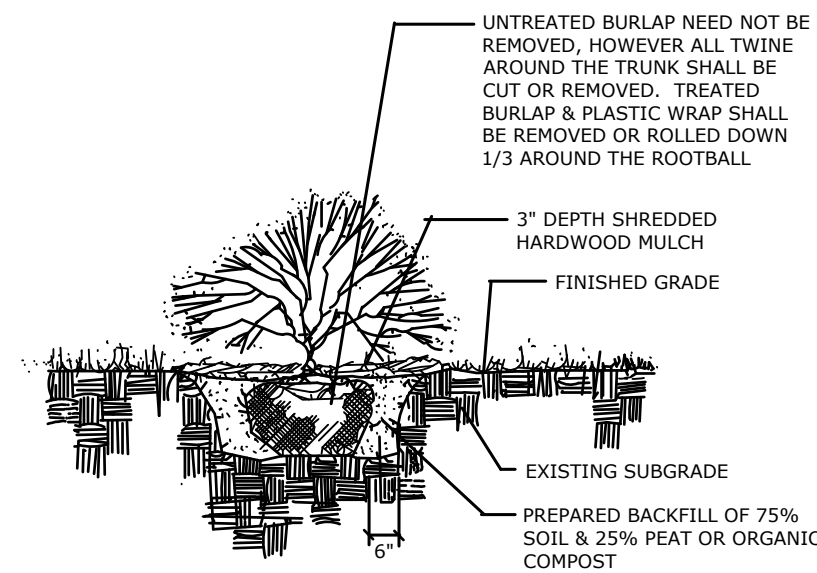
- Contractor shall verify locations of all underground utilities prior to beginning construction on his phase of work. Electric, gas, telephone, and cable television can be located by calling J.U.L.I.E. at '811'. For regional locating, contact "Digger's Hotline". Any damage or interruption of services shall be the responsibility of the contractor. Contractor to coordinate all related activities with other trades on the job and shall report any unacceptable job conditions to owner's representative prior to commencing work.
- Contractor shall grade entire site to correct surface irregularities in preparation for sod/seed. Roto-till, disc, drag, harrow or hand rake sub grade in all lawn areas and remove construction debris, foreign matter or stones larger than 2". Grading shall provide slopes which are smooth, continuous, free from depressions or ridges. Level, rake and roll as necessary to an even and true condition and obtain positive drainage in all areas. Finish grades shall meet the approval of owner prior to lawn installation.
- All disturbed areas should be brought to grade with "topsoil" to a depth of 6 inches in areas to be seeded or sodded, and 12 inches for all interior (curbed) landscape islands. All lawn areas are to be finished with mulch, straw mulch, seed, sod, etc. or as noted. All lawn areas to be watered until a healthy stand of grass is established. (see seed/sod notes for acceptance details).
- Quantity lists are supplied as a convenience; however, the contractor should verify all quantities. The drawings shall take precedence over the lists.
- Plantings may need to be adjusted in the field to accommodate utilities, easements, drainage ways, downspouts, etc.; however, quantities and sizes shall remain consistent with these plans.
- Size & grading standards of plant material shall conform to the latest edition of ANSI Z66.1 AMERICAN STANDARD OF NURSERY STOCK, by the American Nursery & Landscape Association. Plant material shall be nursery grown and be either balled and burlap or container grown.
- All plant species specified are subject to availability. Material shortages in the landscape industry may require substitutions. All substitutions must be approved by the Landscape Architect and/or Owner.
- Any plant materials with damaged or crooked/disfigured leaders, bark abrasion, sun scald, insect damage, etc. are not acceptable and will be rejected by Landscape Architect and/or Owner. Trees with multiple leaders will be rejected unless called for in the plant list as multi-stem or clump.
- All plant material, especially trees, must be sourced within a fifty (100) mile radius of the subject property or construction site.
- Upon inspection and acceptance of all landscape items by Landscape Architect and/or Owner the contractor shall assume maintenance responsibilities for a period of thirty (30) days, for all plant material, to include: watering, cultivating, weeding, pruning, mulching and spraying as necessary to keep plants free of insects and in a healthy, vigorous condition until responsibility is transferred to the owner (see below).
- All plant material shall be guaranteed for one (1) year after acceptance by landscape architect and/or owner. After the first thirty (30) days, the owner shall assume maintenance responsibilities as described (see above). Contractor shall replace without cost to owner any dead or unacceptable plants, as determined by the landscape architect at the end of one (1) year guarantee period. Contractor shall notify immediately, in writing, any concerns related to maintenance practices.
- All planting beds and tree saucers shall be mulched continuous with 3" depth shredded hardwood mulch, see planting details. All deciduous trees (shade / ornamental) that are not located in in a planting bed shall be mulched with a 3'-0" diameter circle. Evergreen trees and multi-stemmed ornamental trees shall be mulched to outer-most branches at the time of installation.
- Planting edge delineation at all planting bed lines and tree saucers shall require a minimum 4" depth "vee" shaped cultivated, spaded edge with a vertical face abutting all lawn areas and sloped to inside of plant bed continuous between lawn and mulched areas as indicated on plan.
- Contractor to seed all disturbed lawn areas. Seeded lawn to be a combination of bluegrass, perennial rye and red fescue with the suggested following analysis by weight: 30% rugby Kentucky bluegrass, 20% park Kentucky bluegrass, 20% creeping red fescue, 20% scalds hard fescue, and 10% perennial ryegrass. Seed to be applied at a rate of 4 lbs. per 1,000 s.f.. All seeded lawn areas shall be covered with straw mulch or erosion control netting, consisting of hand or machine application at a rate of 2 ton per acre. Mulch shall be compact enough to reduce erosion of seed and topsoil but loose enough to allow air to circulate. Install per Method 1, Section 251, of the Standard Specifications for Road and Bridge Construction.
- All seeded turf areas shall be re-seeded repeatedly until all areas are covered with a satisfactory stand of grass. Minimum acceptance of seeded lawn areas may include scattered bare or dead spots, none of which are larger than one (1) square foot and when combined do not exceed 2% of total lawn area.
- Acceptance and guarantee notes shall apply to all seeded areas.
- Acceptance of grading and seed shall be by landscape architect and/or owner. Contractor shall assume maintenance responsibilities for a minimum of sixty (60) days or until second cutting, whichever is longer. Maintenance shall include watering, weeding, re-seeding (wash-offs) and other operations necessary to keep lawn in a thriving condition. Upon final acceptance, owner shall assume all maintenance responsibilities. After lawn areas have germinated, areas which fail to show a uniform stand of grass for any reason whatsoever shall be re-seeded repeatedly until all areas are covered with a satisfactory stand of grass. Minimum acceptance of seeded lawn areas may include scattered bare or dead spots, none of which are larger than one (1) square foot and when combined do not exceed 2% of total lawn area.



BED PLANTING DETAIL

(GROUND COVER, PERENNIALS & ANNUALS)

NOT TO SCALE



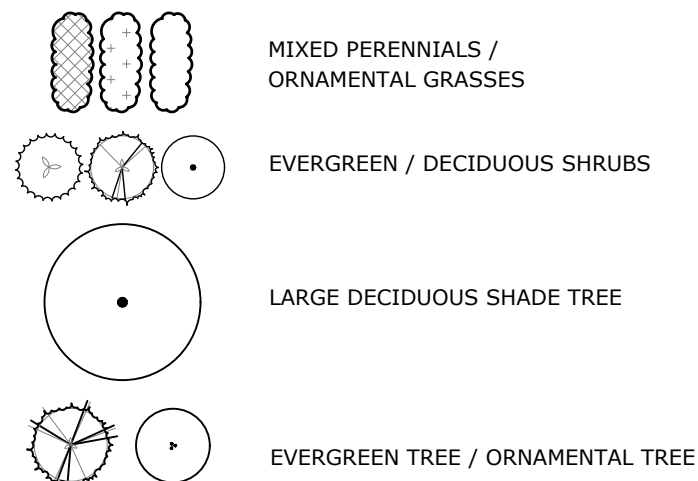
SHRUB PLANTING DETAIL

NOT TO SCALE

ZONING DATA

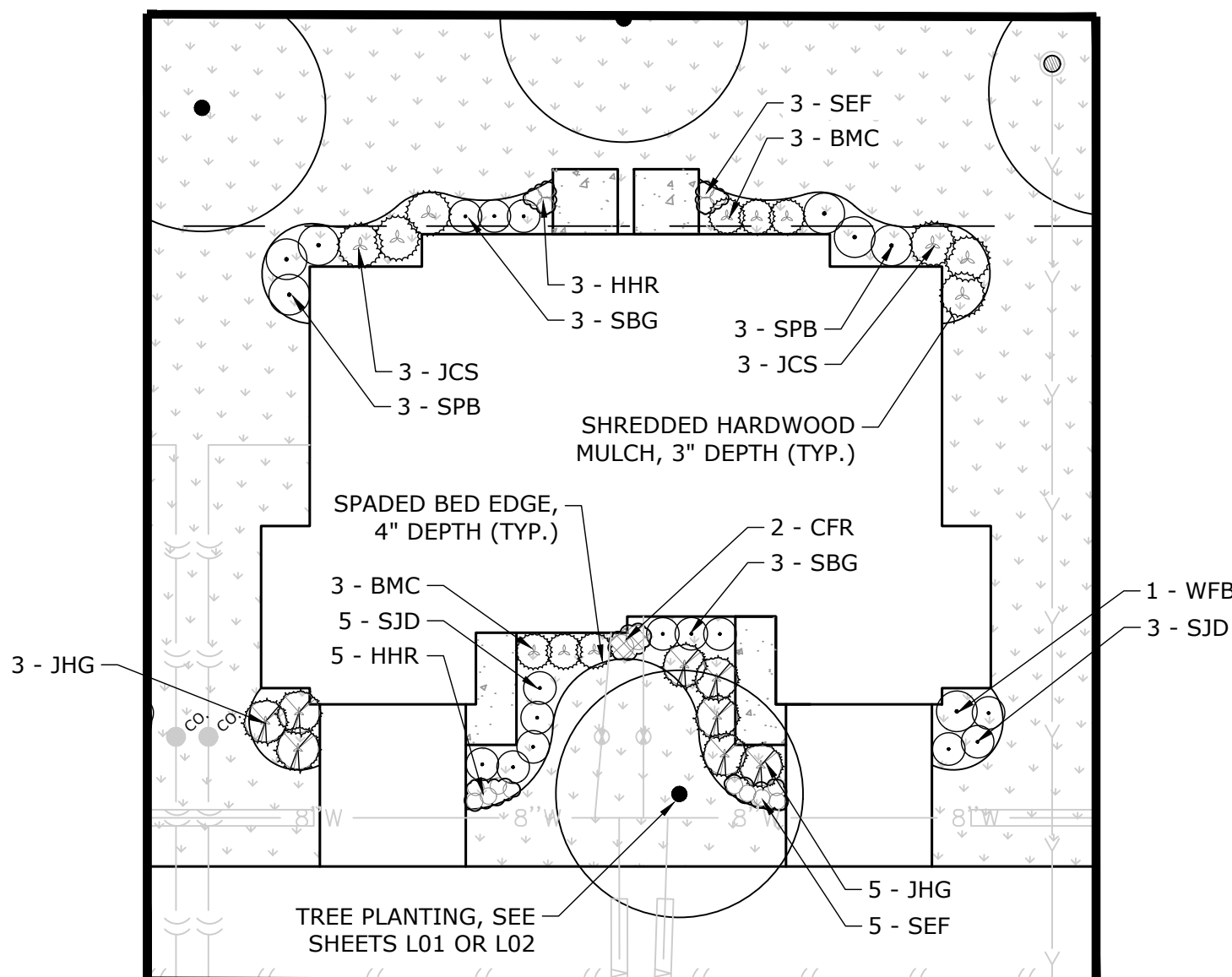
CATEGORY	QUANTITY	REQUIREMENT	PROVISION
TRANSITION AREA LANDSCAPE PLANTING (BUFFER YARDS)	NORTH PL: 896 L.F. EAST PL: 200 L.F. WEST PL: 226 L.F.	36 TREES (4 / 100 LF) 8 TREES (4 / 100 LF) 8 TREES (4 / 100 LF)	18 TOTAL* - 15 TREES + 1 EXISTING (MIXED VARIETY SHADE / EVERG.) 6 TOTAL* - (MIXED VARIETY SHADE / EVERG.) 8 TOTAL* - 5 TREES + 3 EXISTING (MIXED VARIETY SHADE / EVERG.) *37 ADDITIONAL SITE TREES ARE BEING PROVIDED, AGGREGATELY, THESE EXCEED THE REQUIREMENT.
PARKING PERIMETER LANDSCAPE PLANTING	ALL PARKING AREAS, ONE (1) PROVIDED = 50 L.F.	25 L.F. - MINIMUM OF 50% THE LENGTH OF PARKING PERIMETER	32 L.F. = MIN. 50% OF THE PARKING PERIMETER LENGTH PLANTED
FOUNDATION LANDSCAPE PLANTING	UNIT A TYPE - 198 L.F. UNIT B TYPE = 114 L.F.	158 L.F. - MINIMUM 80% OF FACADE 91 L.F. - MINIMUM 80% OF FACADE	138 L.F. - 70% OF FOUND. 70 L.F. - 62% OF FOUND.
EXISTING TREES	25 TREES - MIXED VARIETIES (DECIDUOUS / EVERGREEN) AND SIZES (CALIPER INCH WIDTH OR HEIGHT) TO BE USED OR CONSIDERED FOR CREDITS TOWARD TREE/PLANT REQUIREMENTS		

LEGEND

FOR OVERALL SITE TREE
PLANTING, SEE SHEETS L01 & L02

PLANTING DETAIL 'A'

SCALE: 1" = 20'



PLANT LIST - PLANTING DETAIL 'A'

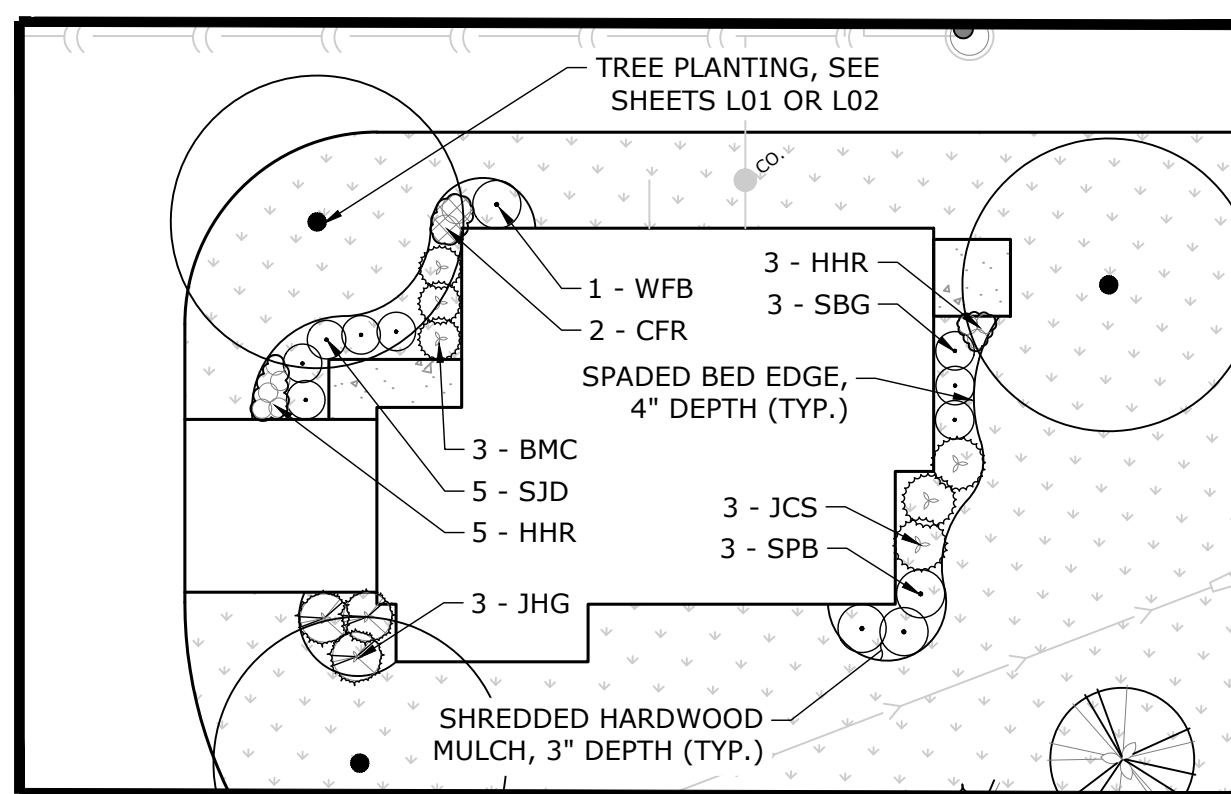
OCCURS 14 TIMES

KEY	QTY	Botanical name COMMON NAME	SIZE	REMARKS
JCS	6	Juniperus chinensis 'Sargentii' GREEN SARGENT JUNIPER	5 GAL	EVERGREEN
JHG	8	Juniperus horizontalis 'Hagedus' GOOD VIBRATIONS GOLD JUNIPER	5 GAL	EVERGREEN
SBG	6	Spiraea bumalda 'Goldflame' GOLDFLAME SPIREA	18" / 5 GAL	
SJD	8	Spiraea japonica 'Double Play' DOUBLE-PLAY ARTISAN SPIREA	18" / 5 GAL	
SPB	6	Syringa patula x 'Bloomerang' DWARF REBLOOMING KOREAN LILAC	24" / 5 GAL	
WFB	1	Weigela florida x 'Bokrasopin' SONIC BLOOM PINK WEIGELA	24" / 5 GAL	
CFR	2	Calamagrostis acutifolia 'Karl Forster' KARL FORSTER FEATHER REED GRASS	2 GAL	3'-0" O.C. - PERENNIAL
HHR	8	Heimerocallis 'Happy Returns' HAPPY RETURNS DAYLILY	GAL	2'-0" O.C. - PERENNIAL
SEF	8	Salvia x 'East Friesland' FRIESLAND MEADOW SAGE	GAL	2'-0" O.C. - PERENNIAL

PLANT COUNTS ARE FOR ONE UNIT,
MULTIPLY BY TOTAL # OF UNITS

PLANTING DETAIL 'B'

SCALE: 1" = 20'



PLANT LIST - PLANTING DETAIL 'B'

OCCURS 1 TIME

KEY	QTY	Botanical name COMMON NAME	SIZE	REMARKS
JCS	3	Juniperus chinensis 'Sargentii' GREEN SARGENT JUNIPER	5 GAL	EVERGREEN
JHG	3	Juniperus horizontalis 'Hagedus' GOOD VIBRATIONS GOLD JUNIPER	5 GAL	EVERGREEN
SBG	3	Spiraea bumalda 'Goldflame' GOLDFLAME SPIREA	18" / 5 GAL	
SJD	5	Spiraea japonica 'Double Play' DOUBLE-PLAY ARTISAN SPIREA	18" / 5 GAL	
SPB	3	Syringa patula x 'Bloomerang' DWARF REBLOOMING KOREAN LILAC	24" / 5 GAL	
WFB	1	Weigela florida x 'Bokrasopin' SONIC BLOOM PINK WEIGELA	24" / 5 GAL	
CFR	2	Calamagrostis acutifolia 'Karl Forster' KARL FORSTER FEATHER REED GRASS	2 GAL	3'-0" O.C. - PERENNIAL
HHR	8	Heimerocallis 'Happy Returns' HAPPY RETURNS DAYLILY	GAL	2'-0" O.C. - PERENNIAL

ARC

DESIGN

RESOURCES INC.

5201 ZENITH PARKWAY
LOVES PARK, IL 61111
VOICE: (815) 484-4300
FAX: (815) 484-4303
www.arcdesign.com
Illinois Design Firm License No. 184-001334

PROJECT NAME
OWNER'S NAMEPRAIRIE ROSE
DEVELOPMENTPRAIRIE ROSE DRIVE
ROSCOE, IL
WINNEBAGO COUNTYLITTLE MARIANO, INC.
P.O. BOX 66
ROCKTON, IL 61072
(815) 543-8801

CONSULTANTS

ISSUED FOR

1. AGENCY REVIEW	DATE
2. ---	06-19-2025
3. ---	---
4. ---	---
5. ---	---
6. ---	---
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REVISIONS

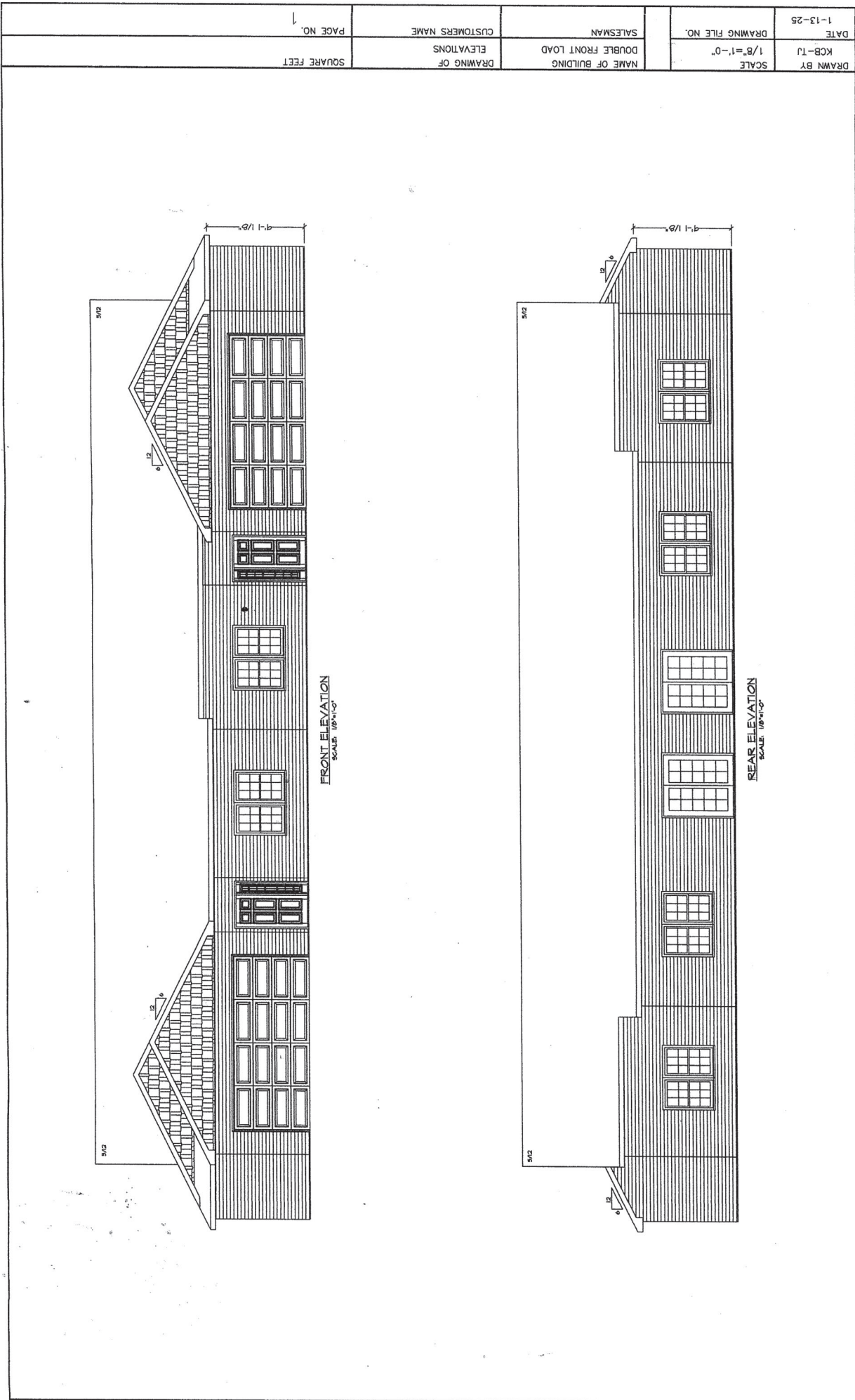
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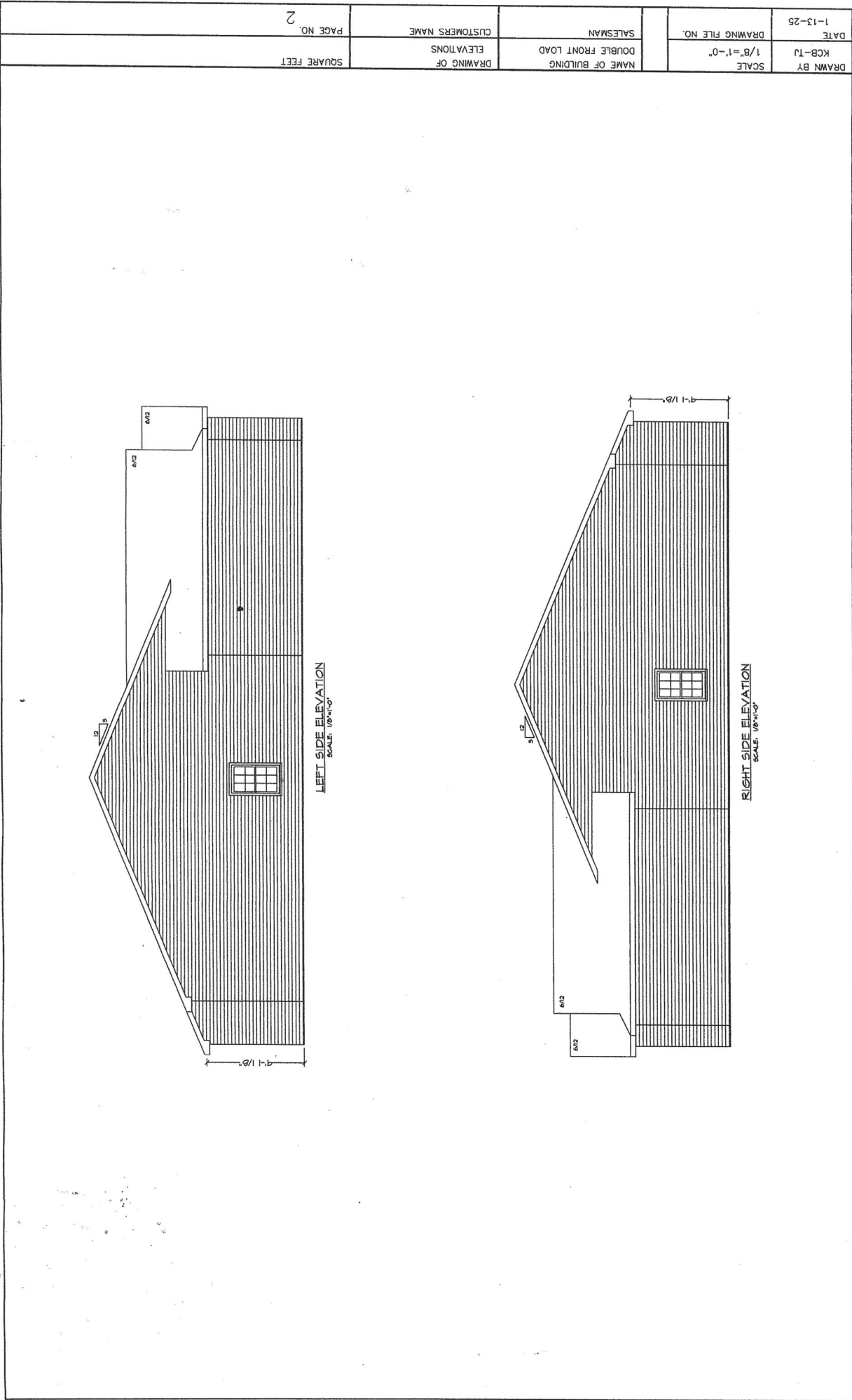
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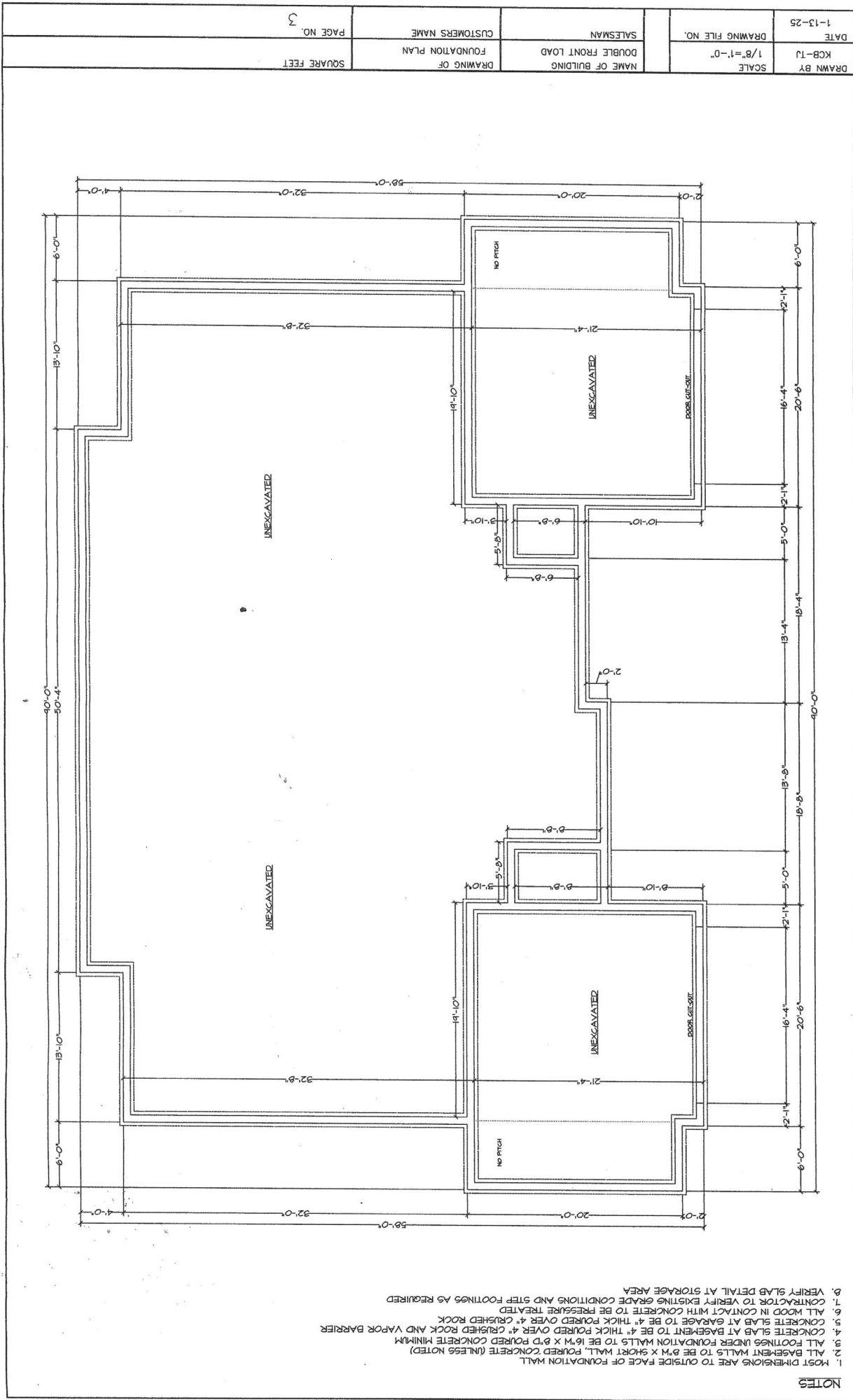
LANDSCAPE
DETAILSDRAWN: MA
CHECKED: JSL
PM: JSLPROJECT NUMBER
SHEET NUMBER

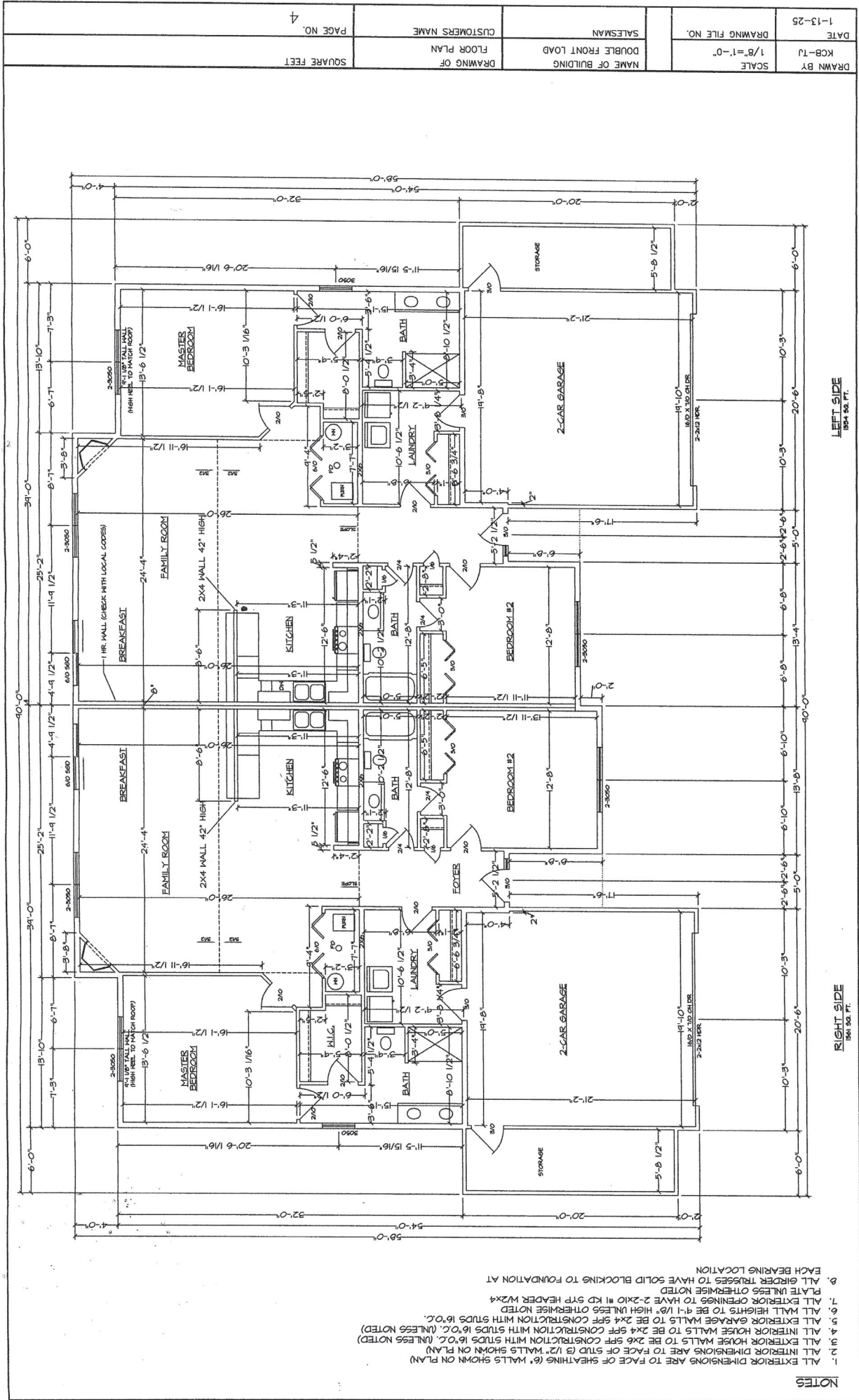
25012

L03









Item # 8.

[illegible]











April 3, 2025

Mr. Josef Kurlinkus
Village of Roscoe Administrator
10631 N Main Street
Roscoe, IL 61073

**RE: Prairie Rose Development
Arc Project 25012**

Dear Joe,

Enclosed please find the plans, tentative plat and permit application for the Prairie Rose Development. We will also send these via PDF. We request your review and comment on the enclosed information.

- 7 copies of Tentative Plat
- 7 copies of Phasing Plan
- 1 copy of Construction Plans
- 1 Drainage Report
- 1 application for Development Approval

We are able to meet in person or teleconference to discuss any comments or questions.

Sincerely,


Jeffrey S. Linkenheld, P.E.

Enc: as noted

C: Anthony Pipitone



ZBA File # _____

Item # 8.

**APPLICATION FOR DEVELOPMENT APPROVAL:
PLANNED DEVELOPMENT REVIEW AND APPROVAL**

This form is to be used for all special use Planned Development applications to be heard by the Village of Roscoe. **Failure to complete this form properly will delay its consideration.**

PART I. GENERAL INFORMATION

A. Project Information

1. Project/Owner Name: Anthony Pipitone

2. Project Location: Prairie Rose Drive, Roscoe, IL 61073

3. Brief Project Description:

Construction of a private drive, sanitary sewer extension, and water main extension to
serve 15 new duplex units (29 total units).

4. Project Property Legal Description:

PLAT OF PRAIRIE GARDEN PLAT NO. 3

PART OF THE EAST ¼ OF SECTION 29, TOWNSHIP 46 NORTH, RANGE 2 EAST OF THE THIRD
PRINCIPAL MERIDIAN, VILLAGE OF ROSCOE, WINNEBAGO COUNTY,

5. Project Property Size in Acres and Square Feet: 238,461 S.F. (5.474 AC)

B. Owner Information

1. Signature: _____

2. Name: Anthony Pipitone

3. Address: P.O. Box 66, Rockton, IL 61072

4. Phone Number: () _____ Fax: _____ Email: () _____

C. Agent Information (Designation of an agent to act on behalf of the owner is optional.)

1. Signature: _____

2. Name: Jeff Linkenheld (Arc Design Resources, Inc.)

3. Address: 5291 Zenith Parkway, Loves Park, IL 61111

4. Phone Number: (815) 484-4300 Fax: _____ Email: jlinkenheld@arcdesign.com

Official Use Only

ZBA Pre-App Date _____	ZBA Date(s) _____	Zoning District _____
App Date _____	CA Date(s) _____	Com Date(s) _____
Comp Plan _____		
ZBA Approved _____	Approved with conditions _____	Denied _____
CA Approved _____	Approved with conditions _____	Denied _____

PART II. APPLICATION REQUIREMENTS

The materials required to be included with an application for a Planned Development are the minimum necessary to submit a complete application. Village staff, consultants, review agencies, commissions, and boards may require additional materials as necessary to fully evaluate the proposed project. A pre-application conference with Village staff is required. At the meeting, the ZBA may add or delete items from this list as they deem appropriate. All information, including this application form, must be submitted electronically in either a PDF or Word format to the email address noted below the table. If the combined file size exceeds 10MB, a Dropbox or zip file must be used.

Official Use Only

Item # ^(a)	Application Material	Initial Application		Revisions		Second Set of Revisions	
		Required Materials	# Copies Received	# Copies Required	# Copies Received	# Copies Required	# Copies Received
1.	Completed Development Application	X					
2.	Project Narrative	X					
3.	Basic Application Fee	X					
4.	Agreement for Reimbursement of Professional Consulting Fees	X					
5.	Proof of Ownership	X					
6.	Agent Affidavit	X					
7.	Property Owners within 250 feet	X					
8.	General Location Map	X					
9.	Survey / Legal Description (To include: easements, covenants, and any other restrictions on property)	X					
10.	Site Plan (To include: landscape plan, parking plan, common spaces, etc.)	X					
11.	Building Elevations	X					
12.	Floor Plans	X					
13.	Roof Plan	X					
14.	Color Rendering	X					
15.	Photographs of Existing Property and Area	X					
16.	Village Utility Impact Calculations and Report*	*					
17.	Preliminary Utility Improvement Plans*	*					
18.	Utility Letters*	*					
19.	Traffic Study*	*					
20.	IDOT Permit for Work*	*					
21.	Professional economic analysis*	*					

*= if Village staff deems necessary for analysis and approval.

Submit all of the above electronically to: Janel Reidinger at jreidinger@villageofroscoe.com.

If you have any questions, please call Janel at 815-623-2829 ext. 104.

PART III. SITE DATA TABLE

Please fill in the following table with information about the site.

Total Development Size	238,461 S.F. (5.474 AC)
Minimum Lot Size(s)	238,461 S.F. (5.474 AC)
Minimum Front Yard Setback(s)	33'
Minimum Side Yard Setbacks	15'
Minimum Rear Yard Setback(s)	30'
Minimum Impervious Surface Percentage	47%
Maximum Height of Buildings	20'
Maximum Number of Dwelling Units (for residential projects)	29
Average Unit Square Footage	1,558 S.F.
<u>Total Building Area by Floor for Each Building</u> <u>(for non-residential projects)</u>	
Minimum Lot Coverage Percentage This is calculated by adding the total footprint of all buildings and structures on a lot and dividing by the total lot area.	26%
Minimum Number of Underground/Covered Parking Spaces	58 garage parking stalls
Minimum Number of Surface/Uncovered Parking Spaces	58 driveway parking stalls 5 additional surface parking stalls

PART IV. JUSTIFICATION OF THE PROPOSED PLANNED DEVELOPMENT

Please answer all questions, but be concise and brief in your answers. If additional pages are needed to complete your answers, please be sure to include the appropriate and complete question number for each response. **Applicants are encouraged to refer to drawings or other application materials as necessary to add clarity to their answers.**

1. How are the plans, designs, and/or proposals for the proposed Planned Development in harmony with the purposes, goals, objectives, policies and standards of the Village of Roscoe Comprehensive Plan, Zoning Ordinance, and any other plan, program, or ordinance adopted, or under consideration pursuant to official notice by the Village?

The goal of the proposed Planned Development is to provide affordable, quality housing for residents of The Village of Roscoe. The proposed Planned Development includes (14) 2-family homes and (1) 1-family home to provide a total of 29 dwelling units. The area of development is surrounded with similar type units so this development fits with the character of the neighborhood.

2. How does the proposed Planned Development provide reasonable visual and auditory privacy for all dwelling units located within and adjacent to the site?

Landscape screening is proposed on provide reasonable visual and auditory privacy for neighbors within and adjacent to the site. No excess noise is anticipated from the Planned Development as this is all residential area.

3. How are fences, walls, barriers and/or landscaping arranged in the proposed Planned Development to protect and enhance the property and to enhance the privacy of on-site and neighboring occupants?

The proposed Planned Development has been designed to blend in with the adjacent multi-family homes. No walls or fences are proposed as none exist currently in the adjacent subdivision.

Landscaping is arranged to provided privacy without completely blocking sight lines.

4. How is the proposed Planned Development designed and arranged to have a minimal negative impact on the use and enjoyment of adjoining property?

The proposed Planned Development site is adjacent to developed multi-family lots, and this project is intended to “in-fill” a vacant lot within the existing subdivision. The development of this site will not negatively impact the use and enjoyment of adjoining properties as the surrounding properties are already developed.

5. How are all of the elements of the proposed Planned Development designed and arranged so that they exist harmoniously with nearby existing and anticipated development? Elements to consider include: buildings, outdoor storage areas and equipment, utility structures, building and paving coverage, landscaping, lighting, glare, dust, signage, views, noise, and odors.

The proposed Planned Development consisting of duplex homes makes the most sense for this parcel of land as the land is surrounded by existing multi-family homes. A private drive is proposed to provide access to the (15) duplex homes that are proposed. The proposed homes are arranged in a manner that is consistent with the surrounding area.

6. How are noxious emissions or conditions not typical of land uses in the underlying zoning district associated with the proposed Planned Development effectively confined so as not to be injurious or detrimental to nearby properties?

No noxious emissions or conditions not typical of land uses in the underlying zoning district are associated with this development.

7. Are there any uses that need to be permitted by exception? Are they necessary or desirable and appropriate with respect to the primary purpose of the development and not of such a nature, or so located, as to exercise a detrimental influence on the surrounding neighborhood? Explain.

The proposed Planned Development consists of (15) duplex homes on one lot, which needs to be permitted by exception. The proposed Planned Development site is large enough to fit multiple duplex homes, but not large enough to subdivide into traditional lots. Allowing for a PUD development provides the highest and best use of the property.

8. Planned Developments are intended to allow for greater design flexibility than is permitted by the standard district regulations for tracts of land where the planned development would better utilize the topographic and natural character of the site and would produce a more economical and stable development. Planned Developments are intended to be consistent with the spirit of the zoning ordinance and conform with the general character of the Village or the immediate neighborhoods.

In the table below, provide all of the proposed modifications to the standards in the underlying zoning district for the proposed Planned Development. Additionally, provide the justification, based on the intent for planned developments as described in the Village of Roscoe Zoning Ordinance Section 15-721, for these proposed changes. If no modification is proposed, simply respond N/A.

Code Standard	Proposed Modifications	Justification
Uses	Multiple duplex homes on 1 lot	The proposed Planned Development site is large enough to fit several duplex homes, but not large enough to subdivide into traditional lots. Allowing a PUD on this site provides for more housing to be available to Village residents than would otherwise be available.
Total Lot Area/ Dimensions	N/A	
Lot Area per Unit/Density	N/A	
Floor Area	N/A	
Front Setback	N/A	

Side Setback	N/A	
Rear Setback	N/A	
Building Height	N/A	
Open Space/ Lot Coverage See lot coverage calculation in above data table	N/A	
Accessory Structures	N/A	
Landscaping	N/A	
Parking	N/A	

PRAIRIE ROSE DEVELOPMENT

**PRAIRIE ROSE DRIVE, ROSCOE, IL 61073
25012**

Submitted: April 1, 2025

Prepared By:

Arc Design Resources, Inc.
5291 Zenith Parkway
Loves Park, IL 61111

Phone: (815) 484-4300
Fax: (815) 484-4303
Prepared By: Ryan Gage, E.I. T.
Review Engineer: Jeff Linkenheld, P.E.

Prepared For:

Anthony Pipitone
Little Mariano, Inc.
P.O. Box 66
Rockton, IL 61072

TABLE OF CONTENTS

INTRODUCTION	1
EXISTING SITE CONDITIONS	1
PROPOSED SITE CONDITIONS	2
METHODOLOGY & ASSUMPTIONS	3
CONCLUSION	3

APPENDIX A:

PROPOSED WATERSHED MAP

APPENDIX B:

EXISTING VOLUME CALCULATIONS

APPENDIX C:

DETENTION CALCULATIONS

APPENDIX D:

PROPOSED VOLUME CALCULATIONS

APPENDIX E:

SOIL REPORT

Introduction

The purpose of this report is to document the storm water management impacts for the proposed 29 unit duplex development for Little Mariano, Inc. on Prairie Rose Drive in Roscoe, IL.



Figure 1: Site Vicinity Map

Existing Site Conditions

The site disturbance area consists of 5.47 acres located in Roscoe. The soil data was obtained from the Natural Resources Conservation Service (NRCS) online Web Soil Survey. The soil map as well as the different types of soil within the project site can be seen in **Appendix E** of the report on the Web Soil Survey obtained from the NRCS website. The majority of the soils on the site belong to hydraulic soil group B. The site is also immediately adjacent to a large sand and gravel quarry. Existing developments within this general area take advantage of the sandy soils and use drywells for infiltration of runoff.

The existing site is made up of 12 adjoining and undeveloped parcels owned by Little Marino, Inc. The parcels are considered undeveloped although there are some excavated areas and a shed sitting on the site. Site elevations range from 758 to 750 with the site generally sloping to the east. The existing site is 99% pervious grass area with an excavated ditch along Prairie Rose Drive. The roadside ditch is identified as a detention area within current platted documents. We corroborated with Village staff to determine any past history of this ditch and intended purpose. No records were found by the Village. During a preliminary coordination meeting, we agreed with Village staff to assume that the ditches were not to be counted for any of the development water, but we would maintain their current volume as excess detention with any improvement. Per our current survey, the total volume that can be held in the existing ditch system is

0.20 acre feet. There is also an excavated area on the north side of the property that has been determined to be a soil borrow pit for the neighboring properties and is not considered a detention area.

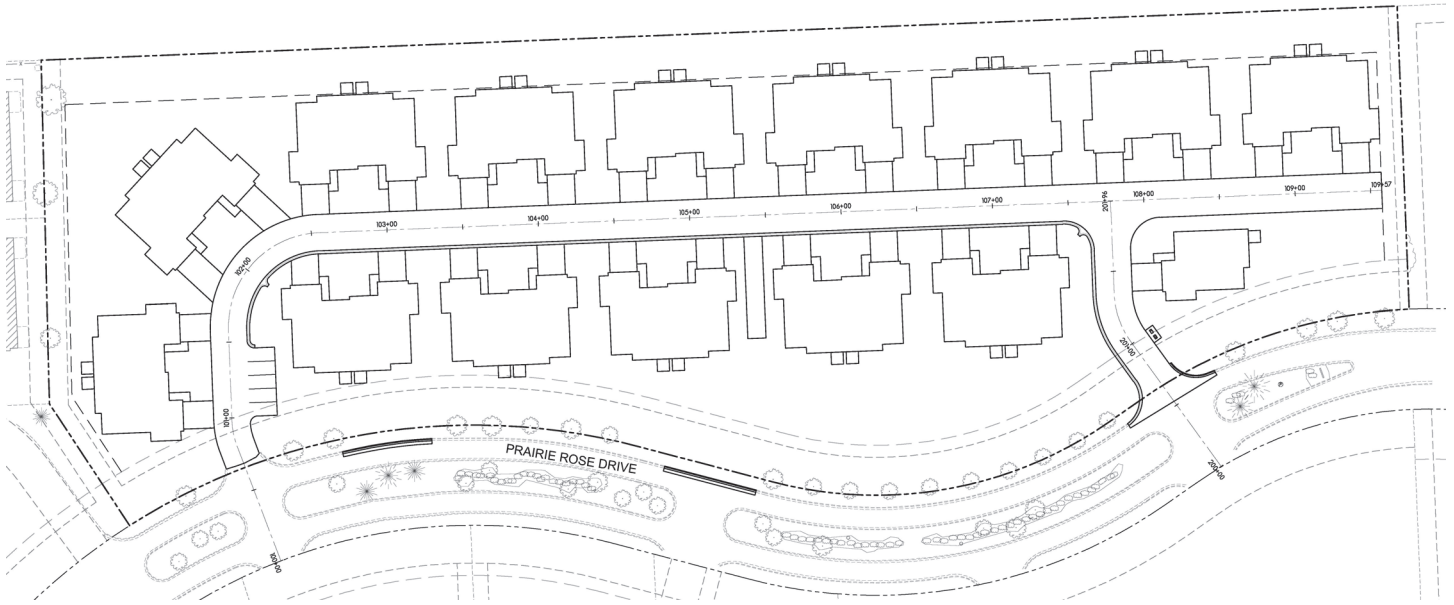


Figure 2: Proposed Work Overview

Proposed Site Conditions

The proposed project will consist of fourteen 2,290 square foot duplexes and one single unit half duplex, for a total of 29 units. A private road will be constructed through the lot to provide driveway access to the homes. The buildings and additional impervious areas and subsequent stormwater management, which is the subject of this report, will consist of 5.47 acres of hydraulic disturbance to the site. The development will be on one single lot, and will be considered a planned unit development (PUD).

Watershed 3 consists of 0.05 acres of pervious grass area that drains freely towards the east property line. Based on how narrow this strip of land is, there is no practical way to collect this water. This area will be allowed to drain overland to the adjacent east property, as it does in the existing condition. However, for detention calculation purposes, this area is included in the volume needed for the basins. The rest of the site has been split into two watersheds with the majority draining to a combined basin on the south side of the site. A watershed map can be found in **Appendix A**.

Watershed 1 includes 0.20 acres (24%) impervious area and 0.62 acres (76%) pervious grass area draining to an existing drywell that connects to an adjacent property via storm sewer. The drywell was installed by others on our client's property. It appears to be well functioning and will be maintained as part of this project. As in the existing condition, the drywell promotes infiltration and the area overflows to the north and the adjacent gravel pit in the event of a large rain event.

Watershed 2 includes 1.28 acres (28%) impervious buildings and pavement area and 3.32 acres (72%) pervious grass area. This area drains via storm sewer to two connected basins on the south side of the site that include three drywells. The drywells promote infiltration and the basins overflow to the east property line in a large rain event. The overland flow route at the top of the basin is the only gravity release for the development. So in effect, all of the rain water is collected and infiltrated into the ground.

Methodology & Assumptions

There is not sufficient space to contain all the site runoff in one basin, so we have designed two connected basins to meet volume requirements for watershed 2. The Winnebago County stormwater worksheet with Bulletin 71 rainfall data was used for detention volume requirement calculations along with the Winnebago County detention facility worksheet to calculate basin volumes. An additional 0.20 acre feet of detention was provided to account for the existing on-site ditch volume.

The drywell in watershed 1 is to remain untouched. The existing depression area surrounding the drywell below the overflow elevation of 753.59 holds 0.17 acre feet of storage. The proposed depression area surrounding the drywell below the same elevation point holds 0.17 acre feet of storage. Watershed 1 draining to the existing drywell holds the same volume of water on the proposed site as the existing site. Existing volume calculations can be found in **Appendix B**, and proposed volume calculations in **Appendix D**.

Watershed 2 drains via vee-gutter along the inside of the road and a storm sewer system to two combined basins. This watershed also receives runoff from two storm pipes from adjacent properties to the west and south. Existing ditches along Prairie Rose Drive have been sufficient in containing the runoff for the site and the adjacent sites runoff with a volume of 0.2 acre feet. The existing basin had 1 drywell for infiltration and overflows to the east property line. Using the Winnebago County stormwater worksheet, the proposed development requires a storage volume of 1.16 acre feet. The combined volume required with the existing volume and proposed development is 1.36 acre feet of storage. Proposed detention requirement calculations can be found in **Appendix C**. The proposed development will have two connected basins with a volume of 1.43 acre feet including drywell volume. The existing site is relatively flat and there is no storm sewer on Prairie Rose Drive so a traditional basin with a single outlet point is not feasible on this site. The basins have been sized to contain a 100-year rainfall event with 3 drywells to promote infiltration. Per the soils report in **Appendix E**, the majority of the site soil is warsaw loam with a drainage class of "well drained." The east basin has an overflow weir set at 752.25 to route the east property line in the event of a rainfall event larger than the 100-year.

Conclusion

The Prairie Rose Development proposes an increase in the impervious area of the site. The increase is in the form of 15 duplex units and private road, which will drain to two different watersheds. Both watersheds will be discharged via infiltration aided by drywells. Watershed one has the same volume as the existing condition. Watershed 2 has been sized to accommodate the proposed development and existing volume.

APPENDIX A:

PROPOSED WATERSHED MAP

ARC DESIGN RESOURCES INC.
1000 W. 10TH STREET
SUITE 100
ROSCOE, IL 61072
PHONE: (815) 462-4300
FAX: (815) 462-4300
www.arcresources.com

PROJECT NAME: PRAIRIE ROSE DEVELOPMENT
PROJECT NUMBER: 25012
SHEET NUMBER: PR1

PROJECT NAME: PRAIRIE ROSE DEVELOPMENT
PROJECT NUMBER: 25012
SHEET NUMBER: PR1

PRAIRIE ROSE DEVELOPMENT
PRAIRIE ROSE DRIVE
ROSCOE, IL
WINNEBAGO COUNTY

LITTLE MARANO, INC.
P.O. BOX 66
ROSCOE, IL 61072
(815) 542-8901

CONSULTANTS

DATE

1. _____

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CONSULTANTS

DATE

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CONSULTANTS

DATE

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CONSULTANTS

DATE

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CONSULTANTS

DATE

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CONSULTANTS

DATE

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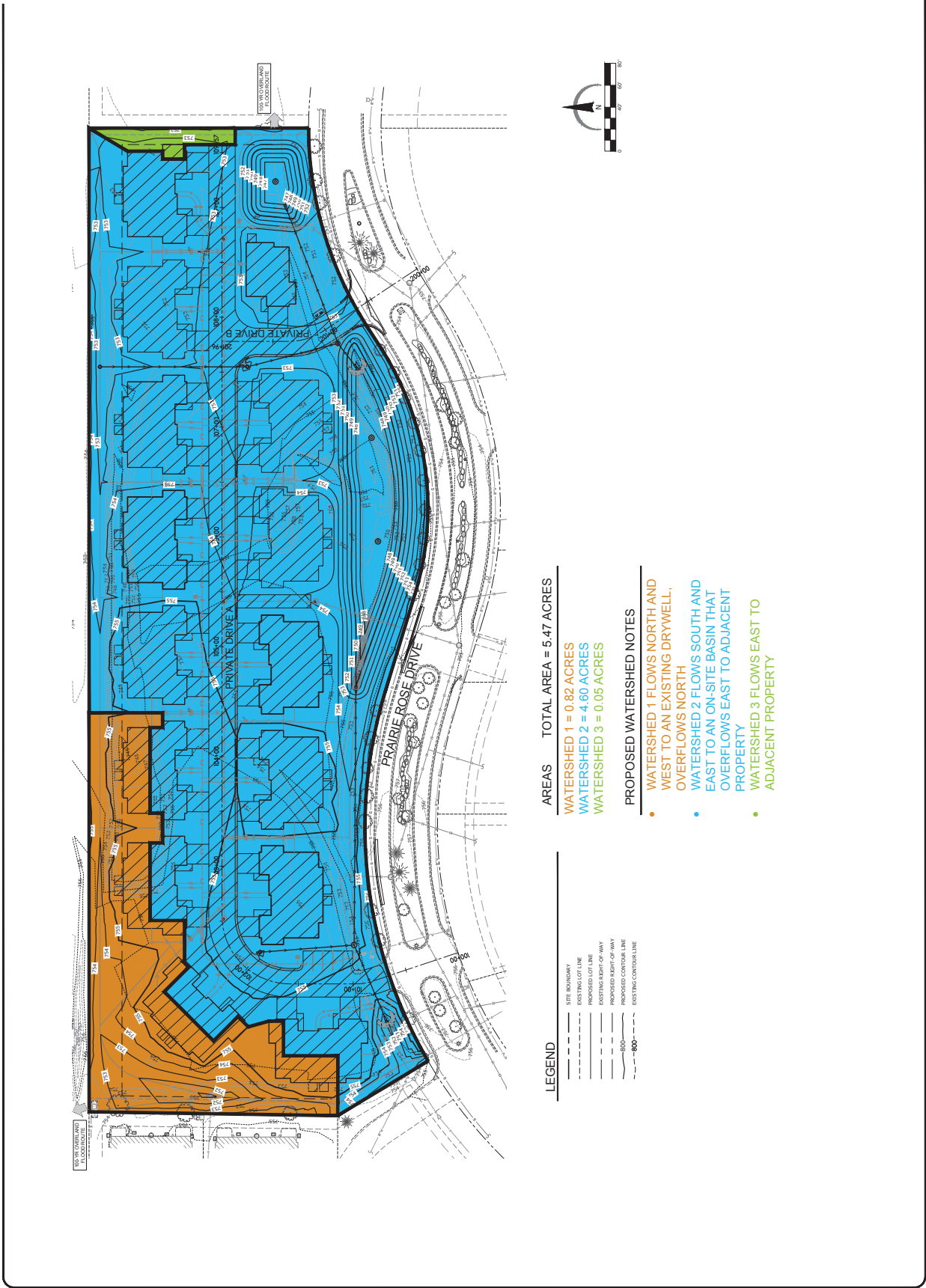
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APPENDIX B:

EXISTING VOLUME CALCULATIONS

Detention Volume Computation**Existing Ditch Volume**

Elevation (Feet)	Planimeter Area (Sq. Feet)	Area (Acres)	Volume (Acre-Feet)	Volume Sum (Acre-Feet)
752.22	0.00	0.0000		0.0000
			0.0104	
753.00	1157.00	0.0266		0.0104
			0.0453	
754.00	2792.00	0.0641		0.0557
			0.0122	
754.18	3121.00	0.0716		0.0679
749.24	0.00	0.0000		0.0000
			0.0038	
750.00	440.00	0.0101		0.0038
			0.0206	
751.00	1351.00	0.0310		0.0244
			0.0489	
752.00	2912.00	0.0669		0.0733
			0.0204	
752.28	3432.00	0.0788		0.0937
750.14	0.00	0.0000		0.0000
			0.0047	
751.00	479.00	0.0110		0.0047
			0.0320	
751.78	3098.00	0.0711		0.0368
Total Volume:				0.20

Existing Watershed 1 Volume Below Overflow

Elevation (Feet)	Planimeter Area (Sq. Feet)	Area (Acres)	Volume (Acre-Feet)	Volume Sum (Acre-Feet)
750.78	0.00	0.0000		0.0000
			0.0004	
751.00	166.00	0.0038		0.0004
			0.0217	
752.00	1721.00	0.0395		0.0221
			0.0701	
753.00	4382.00	0.1006		0.0921
			0.0748	
753.59	6656.00	0.1528		0.1669

APPENDIX C:

DETENTION CALCULATIONS

DETENTION FACILITY WORKSHEET WEST WATERSHED

PROJECT: [Prairie Rose Development](#)
 PROJECT #: [25012](#)
 CLIENT: [Tony Pipitone](#)

DATE: [3/26/2025](#)
 BY: [JSL](#)

TOTAL AREA (A_3) = 5.47 (acres)
 RELEASE RATE = [0.20](#) (cfs/acre)
 $Q_{RELEASE}$ = 1.094 (cfs)

IMPERVIOUS DRAINAGE AREA (A_1)	2.59
RUNOFF COEFFICIENT (C_1)	0.90
$A_1 \times C_1$	2.33
PERVIOUS DRAINAGE AREA (A_2)	2.88
RUNOFF COEFFICIENT (C_2)	0.25
$A_2 \times C_2$	0.72
TOTAL TRIBUTARY AREA (A_3)	5.47
COMPOSITE RUNOFF COEFFICIENT (C_3)	0.56

THIS CALCULATION IS BASED ON [CITY OF ROCKFORD](#) REGS. OF
[0.20](#) CFS-PER-ACRE WITH STORAGE FOR THE [100-YR](#) STORM IN [ILLINOIS ZONE 1](#)

STORM DURATION (BULLETIN 71) T (HR)	TOTAL RAINFALL (BULLETIN 71) R (IN)	AVERAGE RAINFALL INTENSITY $I = R / T$ (IN/HR)	INFLOW RATE $Q_1 = C_3 \times I \times A_3$ (CFS)	INFLOW VOLUME $V_{IN} = Q_1 \times T$ (ACRE-FT)	OUTFLOW VOLUME $V_{OUT} = \frac{1}{2} \times Q_{RELEASE} \times T$ (ACRE-FT)	STORAGE REQUIRED $V = V_{IN} - V_{OUT}$ (ACRE-FT)
0.08	0.89	11.13	33.94	0.224	0.00	0.221
0.17	1.62	9.53	29.07	0.408	0.01	0.401
0.25	1.99	7.96	24.29	0.502	0.01	0.490
0.33	2.25	6.82	20.80	0.567	0.01	0.552
0.50	2.77	5.54	16.90	0.698	0.02	0.676
1.00	3.51	3.51	10.71	0.885	0.05	0.840
2.00	4.47	2.24	6.82	1.127	0.09	1.037
3.00	4.90	1.63	4.98	1.236	0.14	1.100
4.00	5.18	1.30	3.95	1.306	0.18	1.125
5.00	5.44	1.09	3.32	1.372	0.23	1.146
6.00	5.69	0.95	2.89	1.435	0.27	1.163
9.00	6.10	0.68	2.07	1.538	0.41	1.131
12.00	6.51	0.54	1.66	1.641	0.54	1.099
18.00	6.92	0.38	1.17	1.745	0.81	0.931
24.00	7.36	0.31	0.94	1.856	1.08	0.771
48.00	8.07	0.17	0.51	2.035	2.17	-0.135
72.00	8.87	0.12	0.38	2.237	3.25	-1.018
120.00	9.97	0.08	0.25	2.514	5.42	-2.911
240.00	11.09	0.05	0.14	2.796	10.85	-8.053

MAX. REQUIRED STORAGE VOLUME = V_{MAX} = 1.163 ACRE-FT

APPENDIX D:

PROPOSED VOLUME CALCULATIONS

Drywell Volume**Drywell Storage for 5' dia. At 10' effective depth**

196.25 cu ft

Storage in Surrounding Stone

1580.47 total frustrom volume

282.60 less drywell

1297.87 result

432.62 cu ft x 1/3 for void volume

628.87 cu ft total volume of storage per drywell

Detention Volume Computation**West Detentin Basin**

Elevation (Feet)	Planimeter Area (Sq. Feet)	Area (Acres)	Volume (Acre-Feet)	Volume Sum (Acre-Feet)
747.50	4504.00	0.1034		0.0000
			0.0573	
748.00	5479.00	0.1258		0.0573
			0.1508	
749.00	7660.00	0.1758		0.2081
			0.2040	
750.00	10109.00	0.2321		0.4121
			0.2622	
751.00	12737.00	0.2924		0.6743
			0.3237	
752.00	15465.00	0.3550		0.9980
			0.0914	
752.25	16387.00	0.3762		1.0894

East Detentin Basin

Elevation (Feet)	Planimeter Area (Sq. Feet)	Area (Acres)	Volume (Acre-Feet)	Volume Sum (Acre-Feet)
747.00	747.00	0.0171		0.0000
			0.0232	
748.00	1271.00	0.0292		0.0232
			0.0363	
749.00	1888.00	0.0433		0.0594
			0.0516	
750.00	2609.00	0.0599		0.1110
			0.0693	
751.00	3430.00	0.0787		0.1804
			0.0893	
752.00	4352.00	0.0999		0.2697
			0.0258	
752.25	4639.00	0.1065		0.2955

Basin Volume: 1.38
Drywell Volume: 0.04
Total Volume: 1.43

Proposed Watershed 1 Volume Below Overflow

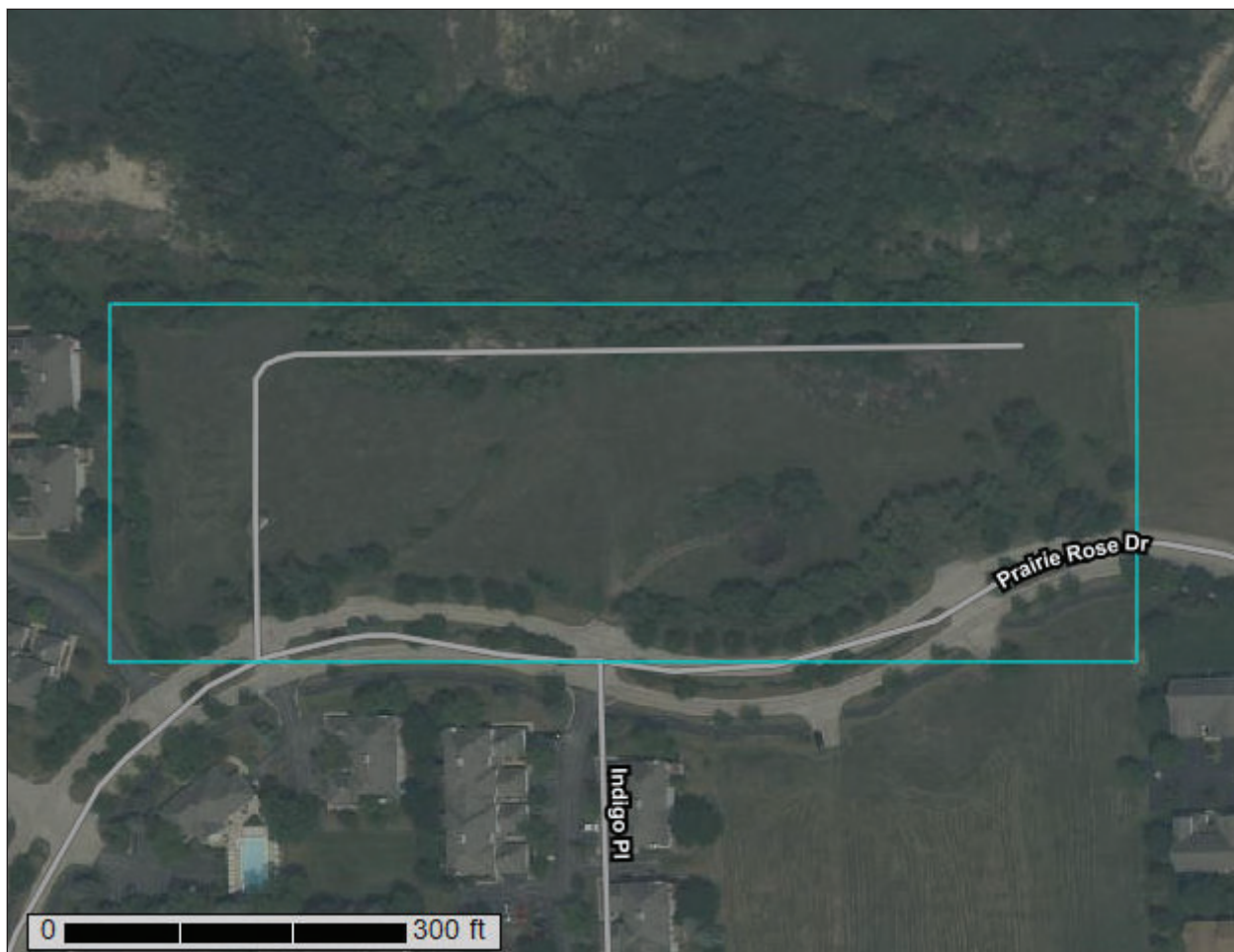
Elevation (Feet)	Planimeter Area (Sq. Feet)	Area (Acres)	Volume (Acre-Feet)	Volume Sum (Acre-Feet)
750.78	0.00	0.0000		0.0000
			0.0001	
751.00	38.00	0.0009		0.0001
			0.0146	
752.00	1238.00	0.0284		0.0147
			0.0671	
753.00	4611.00	0.1059		0.0819
			0.0835	
753.59	7712.00	0.1770		0.1653

APPENDIX E:

SOIL REPORT

Custom Soil Resource Report for Winnebago County, Illinois

Item # 8.



Preface

Soil surveys contain information that affects land use planning in survey areas. They highlight soil limitations that affect various land uses and provide information about the properties of the soils in the survey areas. Soil surveys are designed for many different users, including farmers, ranchers, foresters, agronomists, urban planners, community officials, engineers, developers, builders, and home buyers. Also, conservationists, teachers, students, and specialists in recreation, waste disposal, and pollution control can use the surveys to help them understand, protect, or enhance the environment.

Various land use regulations of Federal, State, and local governments may impose special restrictions on land use or land treatment. Soil surveys identify soil properties that are used in making various land use or land treatment decisions. The information is intended to help the land users identify and reduce the effects of soil limitations on various land uses. The landowner or user is responsible for identifying and complying with existing laws and regulations.

Although soil survey information can be used for general farm, local, and wider area planning, onsite investigation is needed to supplement this information in some cases. Examples include soil quality assessments (<http://www.nrcs.usda.gov/wps/portal/nrcs/main/soils/health/>) and certain conservation and engineering applications. For more detailed information, contact your local USDA Service Center (<https://offices.sc.egov.usda.gov/locator/app?agency=nrcs>) or your NRCS State Soil Scientist (http://www.nrcs.usda.gov/wps/portal/nrcs/detail/soils/contactus/?cid=nrcs142p2_053951).

Great differences in soil properties can occur within short distances. Some soils are seasonally wet or subject to flooding. Some are too unstable to be used as a foundation for buildings or roads. Clayey or wet soils are poorly suited to use as septic tank absorption fields. A high water table makes a soil poorly suited to basements or underground installations.

The National Cooperative Soil Survey is a joint effort of the United States Department of Agriculture and other Federal agencies, State agencies including the Agricultural Experiment Stations, and local agencies. The Natural Resources Conservation Service (NRCS) has leadership for the Federal part of the National Cooperative Soil Survey.

Information about soils is updated periodically. Updated information is available through the NRCS Web Soil Survey, the site for official soil survey information.

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Contents

Preface	2
How Soil Surveys Are Made	5
Soil Map	8
Soil Map.....	9
Legend.....	10
Map Unit Legend.....	11
Map Unit Descriptions.....	11
Winnebago County, Illinois.....	13
290A—Warsaw loam, 0 to 2 percent slopes.....	13
354A—Hononegah loamy coarse sand, 0 to 2 percent slopes.....	14
References	16

How Soil Surveys Are Made

Soil surveys are made to provide information about the soils and miscellaneous areas in a specific area. They include a description of the soils and miscellaneous areas and their location on the landscape and tables that show soil properties and limitations affecting various uses. Soil scientists observed the steepness, length, and shape of the slopes; the general pattern of drainage; the kinds of crops and native plants; and the kinds of bedrock. They observed and described many soil profiles. A soil profile is the sequence of natural layers, or horizons, in a soil. The profile extends from the surface down into the unconsolidated material in which the soil formed or from the surface down to bedrock. The unconsolidated material is devoid of roots and other living organisms and has not been changed by other biological activity.

Currently, soils are mapped according to the boundaries of major land resource areas (MLRAs). MLRAs are geographically associated land resource units that share common characteristics related to physiography, geology, climate, water resources, soils, biological resources, and land uses (USDA, 2006). Soil survey areas typically consist of parts of one or more MLRA.

The soils and miscellaneous areas in a survey area occur in an orderly pattern that is related to the geology, landforms, relief, climate, and natural vegetation of the area. Each kind of soil and miscellaneous area is associated with a particular kind of landform or with a segment of the landform. By observing the soils and miscellaneous areas in the survey area and relating their position to specific segments of the landform, a soil scientist develops a concept, or model, of how they were formed. Thus, during mapping, this model enables the soil scientist to predict with a considerable degree of accuracy the kind of soil or miscellaneous area at a specific location on the landscape.

Commonly, individual soils on the landscape merge into one another as their characteristics gradually change. To construct an accurate soil map, however, soil scientists must determine the boundaries between the soils. They can observe only a limited number of soil profiles. Nevertheless, these observations, supplemented by an understanding of the soil-vegetation-landscape relationship, are sufficient to verify predictions of the kinds of soil in an area and to determine the boundaries.

Soil scientists recorded the characteristics of the soil profiles that they studied. They noted soil color, texture, size and shape of soil aggregates, kind and amount of rock fragments, distribution of plant roots, reaction, and other features that enable them to identify soils. After describing the soils in the survey area and determining their properties, the soil scientists assigned the soils to taxonomic classes (units). Taxonomic classes are concepts. Each taxonomic class has a set of soil characteristics with precisely defined limits. The classes are used as a basis for comparison to classify soils systematically. Soil taxonomy, the system of taxonomic classification used in the United States, is based mainly on the kind and character of soil properties and the arrangement of horizons within the profile. After the soil

scientists classified and named the soils in the survey area, they compared the individual soils with similar soils in the same taxonomic class in other areas so that they could confirm data and assemble additional data based on experience and research.

The objective of soil mapping is not to delineate pure map unit components; the objective is to separate the landscape into landforms or landform segments that have similar use and management requirements. Each map unit is defined by a unique combination of soil components and/or miscellaneous areas in predictable proportions. Some components may be highly contrasting to the other components of the map unit. The presence of minor components in a map unit in no way diminishes the usefulness or accuracy of the data. The delineation of such landforms and landform segments on the map provides sufficient information for the development of resource plans. If intensive use of small areas is planned, onsite investigation is needed to define and locate the soils and miscellaneous areas.

Soil scientists make many field observations in the process of producing a soil map. The frequency of observation is dependent upon several factors, including scale of mapping, intensity of mapping, design of map units, complexity of the landscape, and experience of the soil scientist. Observations are made to test and refine the soil-landscape model and predictions and to verify the classification of the soils at specific locations. Once the soil-landscape model is refined, a significantly smaller number of measurements of individual soil properties are made and recorded. These measurements may include field measurements, such as those for color, depth to bedrock, and texture, and laboratory measurements, such as those for content of sand, silt, clay, salt, and other components. Properties of each soil typically vary from one point to another across the landscape.

Observations for map unit components are aggregated to develop ranges of characteristics for the components. The aggregated values are presented. Direct measurements do not exist for every property presented for every map unit component. Values for some properties are estimated from combinations of other properties.

While a soil survey is in progress, samples of some of the soils in the area generally are collected for laboratory analyses and for engineering tests. Soil scientists interpret the data from these analyses and tests as well as the field-observed characteristics and the soil properties to determine the expected behavior of the soils under different uses. Interpretations for all of the soils are field tested through observation of the soils in different uses and under different levels of management. Some interpretations are modified to fit local conditions, and some new interpretations are developed to meet local needs. Data are assembled from other sources, such as research information, production records, and field experience of specialists. For example, data on crop yields under defined levels of management are assembled from farm records and from field or plot experiments on the same kinds of soil.

Predictions about soil behavior are based not only on soil properties but also on such variables as climate and biological activity. Soil conditions are predictable over long periods of time, but they are not predictable from year to year. For example, soil scientists can predict with a fairly high degree of accuracy that a given soil will have a high water table within certain depths in most years, but they cannot predict that a high water table will always be at a specific level in the soil on a specific date.

After soil scientists located and identified the significant natural bodies of soil in the survey area, they drew the boundaries of these bodies on aerial photographs and

identified each as a specific map unit. Aerial photographs show trees, buildings, fields, roads, and rivers, all of which help in locating boundaries accurately.

Soil Map

The soil map section includes the soil map for the defined area of interest, a list of soil map units on the map and extent of each map unit, and cartographic symbols displayed on the map. Also presented are various metadata about data used to produce the map, and a description of each soil map unit.

Custom Soil Resource Report
Soil Map



Map Unit Legend

Map Unit Symbol	Map Unit Name	Acres in AOI	Percent of AOI
290A	Warsaw loam, 0 to 2 percent slopes	6.0	93.2%
354A	Hononegah loamy coarse sand, 0 to 2 percent slopes	0.4	6.8%
Totals for Area of Interest		6.5	100.0%

Map Unit Descriptions

The map units delineated on the detailed soil maps in a soil survey represent the soils or miscellaneous areas in the survey area. The map unit descriptions, along with the maps, can be used to determine the composition and properties of a unit.

A map unit delineation on a soil map represents an area dominated by one or more major kinds of soil or miscellaneous areas. A map unit is identified and named according to the taxonomic classification of the dominant soils. Within a taxonomic class there are precisely defined limits for the properties of the soils. On the landscape, however, the soils are natural phenomena, and they have the characteristic variability of all natural phenomena. Thus, the range of some observed properties may extend beyond the limits defined for a taxonomic class. Areas of soils of a single taxonomic class rarely, if ever, can be mapped without including areas of other taxonomic classes. Consequently, every map unit is made up of the soils or miscellaneous areas for which it is named and some minor components that belong to taxonomic classes other than those of the major soils.

Most minor soils have properties similar to those of the dominant soil or soils in the map unit, and thus they do not affect use and management. These are called noncontrasting, or similar, components. They may or may not be mentioned in a particular map unit description. Other minor components, however, have properties and behavioral characteristics divergent enough to affect use or to require different management. These are called contrasting, or dissimilar, components. They generally are in small areas and could not be mapped separately because of the scale used. Some small areas of strongly contrasting soils or miscellaneous areas are identified by a special symbol on the maps. If included in the database for a given area, the contrasting minor components are identified in the map unit descriptions along with some characteristics of each. A few areas of minor components may not have been observed, and consequently they are not mentioned in the descriptions, especially where the pattern was so complex that it was impractical to make enough observations to identify all the soils and miscellaneous areas on the landscape.

The presence of minor components in a map unit in no way diminishes the usefulness or accuracy of the data. The objective of mapping is not to delineate pure taxonomic classes but rather to separate the landscape into landforms or landform segments that have similar use and management requirements. The delineation of such segments on the map provides sufficient information for the development of resource plans. If intensive use of small areas is planned, however,

onsite investigation is needed to define and locate the soils and miscellaneous areas.

An identifying symbol precedes the map unit name in the map unit descriptions. Each description includes general facts about the unit and gives important soil properties and qualities.

Soils that have profiles that are almost alike make up a *soil series*. Except for differences in texture of the surface layer, all the soils of a series have major horizons that are similar in composition, thickness, and arrangement.

Soils of one series can differ in texture of the surface layer, slope, stoniness, salinity, degree of erosion, and other characteristics that affect their use. On the basis of such differences, a soil series is divided into *soil phases*. Most of the areas shown on the detailed soil maps are phases of soil series. The name of a soil phase commonly indicates a feature that affects use or management. For example, Alpha silt loam, 0 to 2 percent slopes, is a phase of the Alpha series.

Some map units are made up of two or more major soils or miscellaneous areas. These map units are complexes, associations, or undifferentiated groups.

A *complex* consists of two or more soils or miscellaneous areas in such an intricate pattern or in such small areas that they cannot be shown separately on the maps. The pattern and proportion of the soils or miscellaneous areas are somewhat similar in all areas. Alpha-Beta complex, 0 to 6 percent slopes, is an example.

An *association* is made up of two or more geographically associated soils or miscellaneous areas that are shown as one unit on the maps. Because of present or anticipated uses of the map units in the survey area, it was not considered practical or necessary to map the soils or miscellaneous areas separately. The pattern and relative proportion of the soils or miscellaneous areas are somewhat similar. Alpha-Beta association, 0 to 2 percent slopes, is an example.

An *undifferentiated group* is made up of two or more soils or miscellaneous areas that could be mapped individually but are mapped as one unit because similar interpretations can be made for use and management. The pattern and proportion of the soils or miscellaneous areas in a mapped area are not uniform. An area can be made up of only one of the major soils or miscellaneous areas, or it can be made up of all of them. Alpha and Beta soils, 0 to 2 percent slopes, is an example.

Some surveys include *miscellaneous areas*. Such areas have little or no soil material and support little or no vegetation. Rock outcrop is an example.

Winnebago County, Illinois

290A—Warsaw loam, 0 to 2 percent slopes

Map Unit Setting

National map unit symbol: 2tjx9
Elevation: 680 to 1,020 feet
Mean annual precipitation: 33 to 37 inches
Mean annual air temperature: 45 to 50 degrees F
Frost-free period: 138 to 193 days
Farmland classification: All areas are prime farmland

Map Unit Composition

Warsaw and similar soils: 90 percent
Minor components: 10 percent
Estimates are based on observations, descriptions, and transects of the mapunit.

Description of Warsaw

Setting

Landform: Outwash plains
Landform position (three-dimensional): Tread
Down-slope shape: Linear
Across-slope shape: Linear
Parent material: Loamy glaciofluvial deposits over calcareous sandy and gravelly outwash

Typical profile

Ap - 0 to 15 inches: loam
Bt - 15 to 31 inches: clay loam
2C - 31 to 79 inches: stratified very gravelly loamy sand to extremely gravelly coarse sand

Properties and qualities

Slope: 0 to 2 percent
Depth to restrictive feature: 24 to 40 inches to strongly contrasting textural stratification
Drainage class: Well drained
Runoff class: Low
Capacity of the most limiting layer to transmit water (Ksat): Moderately high to high (0.60 to 2.00 in/hr)
Depth to water table: More than 80 inches
Frequency of flooding: None
Frequency of ponding: None
Calcium carbonate, maximum content: 35 percent
Maximum salinity: Nonsaline to very slightly saline (0.0 to 2.0 mmhos/cm)
Available water supply, 0 to 60 inches: Moderate (about 6.2 inches)

Interpretive groups

Land capability classification (irrigated): None specified
Land capability classification (nonirrigated): 2s
Hydrologic Soil Group: B
Ecological site: F095XB010WI - Loamy and Clayey Upland
Forage suitability group: Mod AWC, adequately drained (G095BY005WI)
Other vegetative classification: Mod AWC, adequately drained (G095BY005WI)

Hydric soil rating: No

Minor Components

Will

Percent of map unit: 5 percent
Landform: Outwash plains, stream terraces, kames
Landform position (two-dimensional): Toeslope
Landform position (three-dimensional): Tread, talf
Down-slope shape: Linear
Across-slope shape: Linear
Ecological site: F095XA004WI - Wet Loamy or Clayey Lowland
Hydric soil rating: Yes

Kane

Percent of map unit: 5 percent
Landform: Stream terraces
Landform position (three-dimensional): Tread
Down-slope shape: Concave
Across-slope shape: Linear
Ecological site: F095XB005WI - Moist Loamy or Clayey Lowland
Hydric soil rating: No

354A—Hononegah loamy coarse sand, 0 to 2 percent slopes

Map Unit Setting

National map unit symbol: 5v3f
Elevation: 680 to 1,020 feet
Mean annual precipitation: 30 to 40 inches
Mean annual air temperature: 45 to 52 degrees F
Frost-free period: 150 to 180 days
Farmland classification: Farmland of statewide importance

Map Unit Composition

Hononegah and similar soils: 88 percent
Estimates are based on observations, descriptions, and transects of the mapunit.

Description of Hononegah

Setting

Landform: Outwash plains, stream terraces
Landform position (two-dimensional): Summit
Landform position (three-dimensional): Tread
Down-slope shape: Linear
Across-slope shape: Linear
Parent material: Eolian sands over outwash

Typical profile

H1 - 0 to 19 inches: loamy coarse sand
H2 - 19 to 24 inches: loamy coarse sand
H3 - 24 to 60 inches: very gravelly loamy coarse sand

Properties and qualities

Slope: 0 to 2 percent

Depth to restrictive feature: More than 80 inches

Drainage class: Excessively drained

Runoff class: Negligible

Capacity of the most limiting layer to transmit water (Ksat): Very high (20.00 to 99.90 in/hr)

Depth to water table: More than 80 inches

Frequency of flooding: None

Frequency of ponding: None

Calcium carbonate, maximum content: 40 percent

Available water supply, 0 to 60 inches: Low (about 3.1 inches)

Interpretive groups

Land capability classification (irrigated): None specified

Land capability classification (nonirrigated): 4s

Hydrologic Soil Group: A

Ecological site: F095XB009WI - Sandy Upland

Hydric soil rating: No

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VILLAGE OF ROSCOE

AGENDA ITEM - STAFF REPORT



Item # 9.

Agenda Item: Approval of Resolution 2025-R30: Tentative and Final Plat for Plat No. 4 of Prairie Garden

Date: June 27, 2025

Meeting: VB – July 1, 2025

Prepared by: Josef Kurlinkus

Department: Planning & Community Development

Overview/Background Information

Tony Pipitone, owner of the property currently platted as Plat No. 3 of Prairie Garden within the Village of Roscoe, has submitted an application requesting approval of both the Tentative and Final Plats for Plat No. 4 of Prairie Garden. The proposed re-subdivision will reconfigure the existing lots, relocate public improvements and easements, and create new parcels within the development area. The property is located within the northeast quarter of Section 29, Township 46 North, Range 2 East of the Third Principal Meridian, Winnebago County, Illinois.

This re-platting effort has been reviewed by Village staff and consultants, and has been found to be compliant with the Village's Subdivision Code and applicable zoning, drainage, and public infrastructure standards.

Action Required/Recommendation

Village staff recommends approval of Resolution 2025-R30, thereby authorizing the acceptance of the Tentative and Final Plats for Plat No. 4 of Prairie Garden.

Attachments

- Resolution 2025-R30
- Plat documents (Exhibit A to the Resolution)

**VILLAGE OF ROSCOE, ILLINOIS
RESOLUTION NO. 2025-R30**

APPROVAL OF THE TENTATIVE AND FINAL PLATS OF PLAT NO. 4 OF PRAIRIE GARDEN, WINNEBAGO COUNTY, ILLINOIS

WHEREAS, Tony Pipitone (“Owner”), is owner of certain properties located within the Village of Roscoe, and described as all of PLAT NO. 3 OF PRAIRIE GARDEN; and

WHEREAS, Owner has submitted a request for the approvals of a subdivision Tentative Plat and Final Plat of said property, which will result in a re-plat of all of PLAT NO. 3 OF PRAIRIE GARDEN, including the creation of new parcels, and relocation of public improvements, and easements; and

WHEREAS, the Village finds that the proposed Plat, its Zoning, Roads and Drainages, and Public Improvements meet the Village’s criteria for approval; and

WHEREAS, the President and Board of Trustees of the Village of Roscoe wish to approve said subdivision’s Tentative and Final Plat; and

NOW THEREFORE BE IT RESOLVED by the President and Board of Trustees of the Village of Roscoe, that the Village of Roscoe hereby approves the Tentative and Final Plats (copies of which are attached hereto as Exhibit “A”, and incorporated herein by reference) for: PLAT NO. 4 OF PRAIRIE GARDEN BEING A RE-SUBDIVISION OF ALL OF PLAT NO. 3 OF PRAIRIE GARDEN, BEING PART OF THE NORTHEAST QUARTER OF SECTION 29, TOWNSHIP 46 NORTH, RANGE 2 EAST OF THE THIRD PRINCIPAL MERIDIAN, VILLAGE OF ROSCOE, WINNEBAGO COUNTY, ILLINOIS

2025-R30				
1st Read:				
PASSED BY ROLL CALL VOTE ON:				
NAME	AYE	NAY	ABSTAIN	ABSENT
Trustee William Babcock				
Trustee John Broda				
Trustee Dayne Mead				
Trustee Justin Plock				
Trustee Michael Sima				
Trustee Michael Wright				
President Carol A. Gustafson				

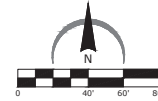
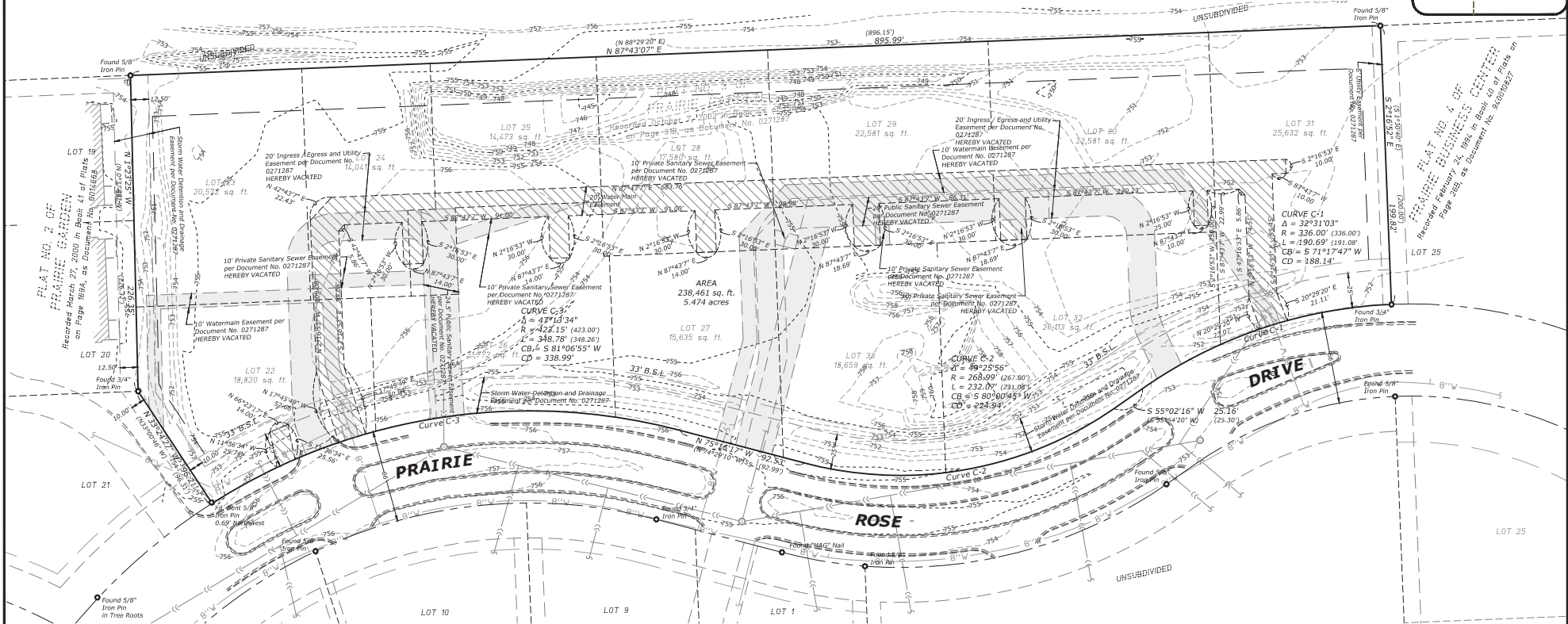
APPROVED JULY 01, 2025:

ATTEST:

VILLAGE PRESIDENT

VILLAGE CLERK

TENTATIVE PLAT OF PRAIRIE GARDEN PLAT NO. 3

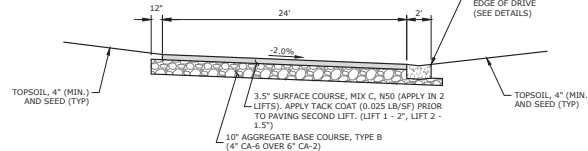
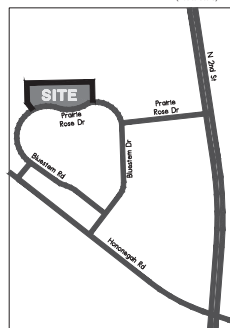
Part of the East 1/4 of Section 29, Township 46 North, Range 2 East of the 3rd Principal Meridian
Village of Roscoe, Winnebago County, IllinoisBearings are based upon GPS observations
and referenced to the Illinois State Plane
Coordinate System (West Zone) in NAD 83.

LEGEND

- SET SURVEY MONUMENT
- FOUND SURVEY MONUMENT
- N 45°52'36" E
(N 45°52'36" E)
- MEASURED BEARING / DISTANCE
- RECORD BEARING / DISTANCE
- EXISTING BUILDING SETBACK LINE
- EXISTING EASEMENT LINE
- PROPOSED EASEMENT LINE
- SECTION LINE
- EXISTING RIGHT-OF-WAY LINE
- EXTERIOR BOUNDARY LINE
- EXISTING LOT LINE
- PROPOSED LOT LINE
- WATER MAIN EASEMENT
- VACATED EASEMENT(s)

VICINITY MAP

(NOT TO SCALE)



TYPICAL SECTION - PRIVATE DRIVE

DECLARATION OF INTENT

I, ANTHONY PIPTONE, OWNER/SPONSOR/OPTIONEE OF A PARCEL OF LAND DESCRIBED AS FOLLOWS: (PRAIRIE GARDEN PLAT NO. 3, PART OF THE EAST 1/4 OF SECTION 29, TOWNSHIP 46 NORTH, RANGE 2 EAST, ALONG PRAIRIE ROSE DRIVE).

HEREBY FORMALLY ANNOUNCE MY INTENTION TO SUBDIVIDE THIS PROPERTY AND TO SUBMIT A TENTATIVE PLAT OF THE SUBDIVISION TO THE VILLAGE BOARD OF TRUSTEES WITHIN SIX MONTHS OF THIS DATE.

SIGNED THIS DAY OF _____, 20____
SIGNATURE

OWNER

OWNERSHIP:
Anthony Pipitone
Little Marano, Inc.
P.O. Box 66
Rockton, IL 61072
(815) 543-8801

PLAT DATA

- 5.474 ACRES TOTAL
- 1 PROPOSED LOT IN SUBDIVISION
- PROPERTY TO HAVE CITY SEWER AND WATER
- WATER MAIN EXTENSION FROM PRAIRIE ROSE DRIVE
- SEWER MAIN EXTENSION FROM PRAIRIE ROSE DRIVE
- 1,033 LF OF PRIVATE ROADS MORE OR LESS (TWO CENTERLINE)
- VEE-GUTTER ALONG SOUTH EDGE OF ROAD

SETBACK LINES & ZONING

- CURRENT ZONING CPO
- FRONT YARD SETBACK TO BE 33 FEET (BSL)
- REAR YARD SETBACK TO BE 30 FEET (BSL)
- SIDE YARD SETBACK TO BE 15 FEET (BSL)

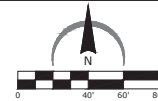
ACCESS RESTRICTION

NO LOT SHALL BE ALLOWED VEHICULAR ACCESS DIRECTLY TO THE PUBLIC RIGHT-OF-WAY OF PRAIRIE ROSE DR.

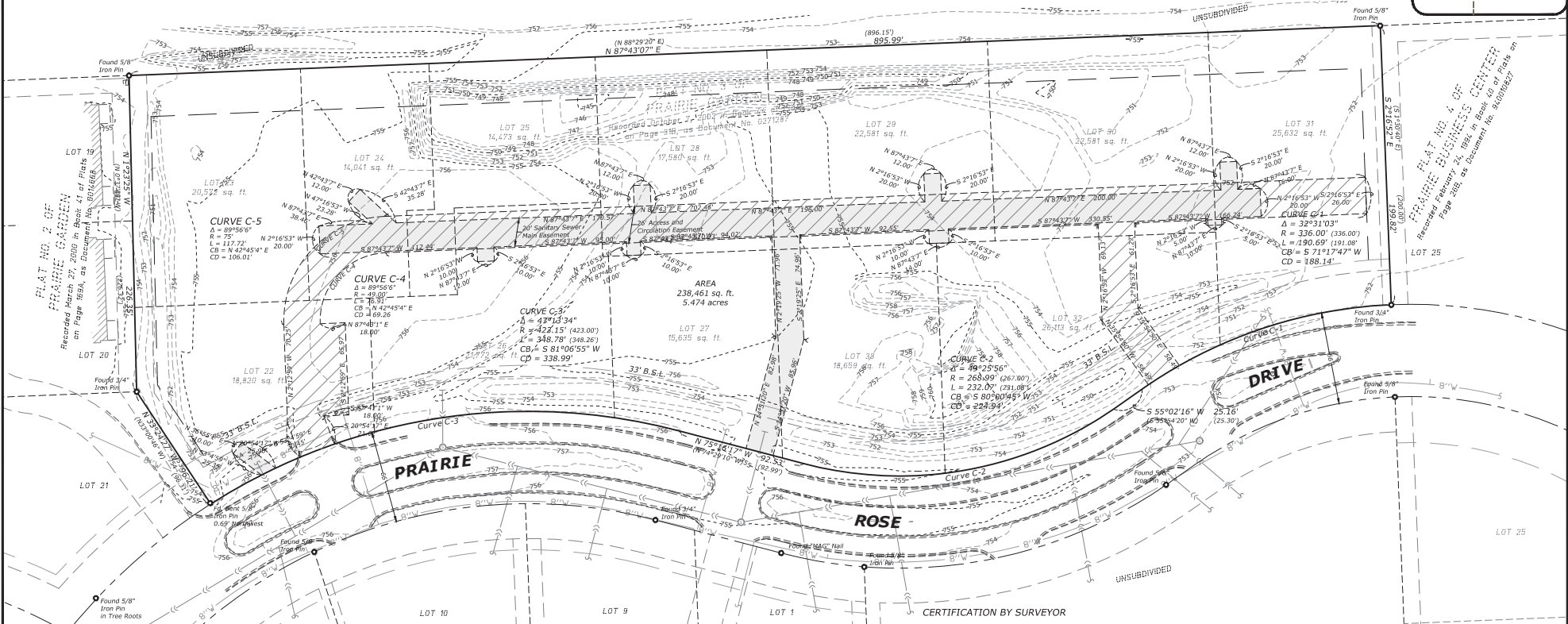
SHEET 1 of 3
25012
04/01/2025

TENTATIVE PLAT OF PRAIRIE GARDEN PLAT NO. 3

Part of the East 1/4 of Section 29, Township 46 North, Range 2 East of the 3rd Principal Meridian
 Village of Roscoe, Winnebago County, Illinois



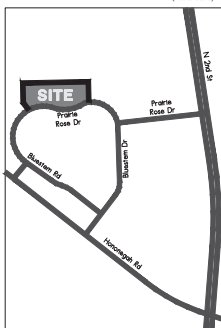
Bearings are based upon GPS observations
 and referenced to the Illinois State Plane
 Coordinate System (West Zone) in NAD 83.



LEGEND

- SET SURVEY MONUMENT
- FOUND SURVEY MONUMENT
- N 45°52'36" E
(N 45°52'36" E) MEASURED BEARING / DISTANCE
- RECORD BEARING / DISTANCE
- EXISTING BUILDING SETBACK LINE
- EXISTING EASEMENT LINE
- PROPOSED EASEMENT LINE
- SECTION LINE
- EXISTING RIGHT-OF-WAY LINE
- EXTERIOR BOUNDARY LINE
- EXISTING LOT LINE
- PROPOSED LOT LINE
- SANITARY SEWER MAIN EASEMENT
- ACCESS AND CIRCULATION EASEMENT

VICINITY MAP



CERTIFICATION BY SURVEYOR

STATE OF ILLINOIS)
 COUNTY OF WINNEBAGO) S.S.

I hereby certify that, at the request of the owners, I have surveyed and subdivided according to the Plat of Clearing Lot A P.U.D. being a re-subdivision of Lot A as designated upon Plat Three of Clearing, being a subdivision of part of the Northwest Quarter of Section 5 and part of the Northeast Quarter of Section 6, all in Township 45 North, Range 2 East of the Third Principal Meridian, the plat of which subdivision was recorded July 7, 2004 in Book 44 of Plats on Page 183B, as Document No. 0445707 in the Recorder's Office of Winnebago County, Illinois.

Dimensions are given in feet and decimals of a foot. Iron pins 3/4 -inch in diameter and 4 feet long have been found or set at all points marked on the plat with a solid dot, and iron pins 5/8-inch in diameter and 3 feet long have been found or set at all other lot corners.

I hereby certify that no part of the property covered by this plat is situated within a special flood hazard area as identified by the Federal Emergency Management Agency for Winnebago County, Map Number 17201C0141E, dated February 17, 2016.

I further certify that this plat is situated within the corporate limits of a city which has a city plan and is exercising the special powers authorized by Division 12 of Article 11 of the Illinois Municipal Code, as now or hereafter amended.

This professional service conforms to the current Illinois Minimum Standards for a boundary survey.

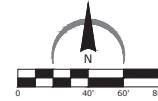
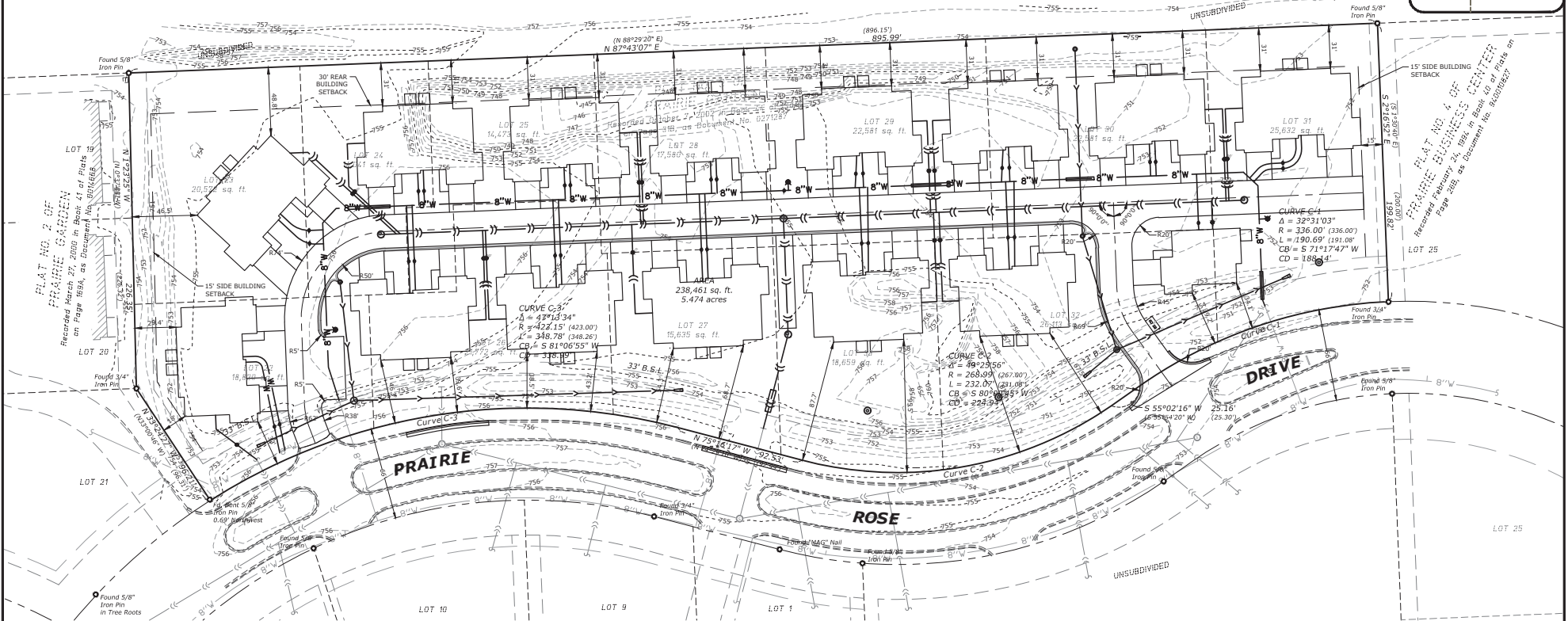
Given under my hand and seal this _____ day of _____, 2025.

Lee S. Sprecher
 Illinois Professional Land Surveyor No. 3436
 Arc Design Resources, Inc.
 5291 Zenith Parkway
 Loves Park, IL 61111
 (815) 484-4300

My current license expires: _____



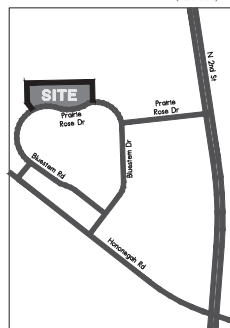
SHEET 2 of 3
 25012
 04/01/2025

TENTATIVE PLAT OF PRAIRIE GARDEN PLAT NO. 3Part of the East 1/4 of Section 29, Township 46 North, Range 2 East of the 3rd Principal Meridian
Village of Roscoe, Winnebago County, IllinoisBearings are based upon GPS observations
and referenced to the Illinois State Plane
Coordinate System (West Zone) in NAD 83.**LEGEND**

- SET SURVEY MONUMENT
- FOUND SURVEY MONUMENT
- N 45°52'36\" E
(N 45°52'36\" E) MEASURED BEARING / DISTANCE
- RECORD BEARING / DISTANCE
- EXISTING BUILDING SETBACK LINE
- EXISTING EASEMENT LINE
- PROPOSED EASEMENT LINE
- SECTION LINE
- EXISTING RIGHT-OF-WAY LINE
- EXTERIOR BOUNDARY LINE
- EXISTING LOT LINE
- PROPOSED LOT LINE

VICINITY MAP

(NOT TO SCALE)

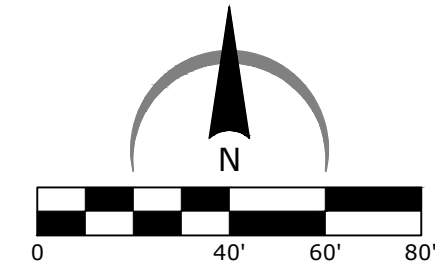


OWNER

Little Mariano, Inc.
PO Box 66
Rockton, IL 61072

PLAT NO. 4 OF PRAIRIE GARDEN

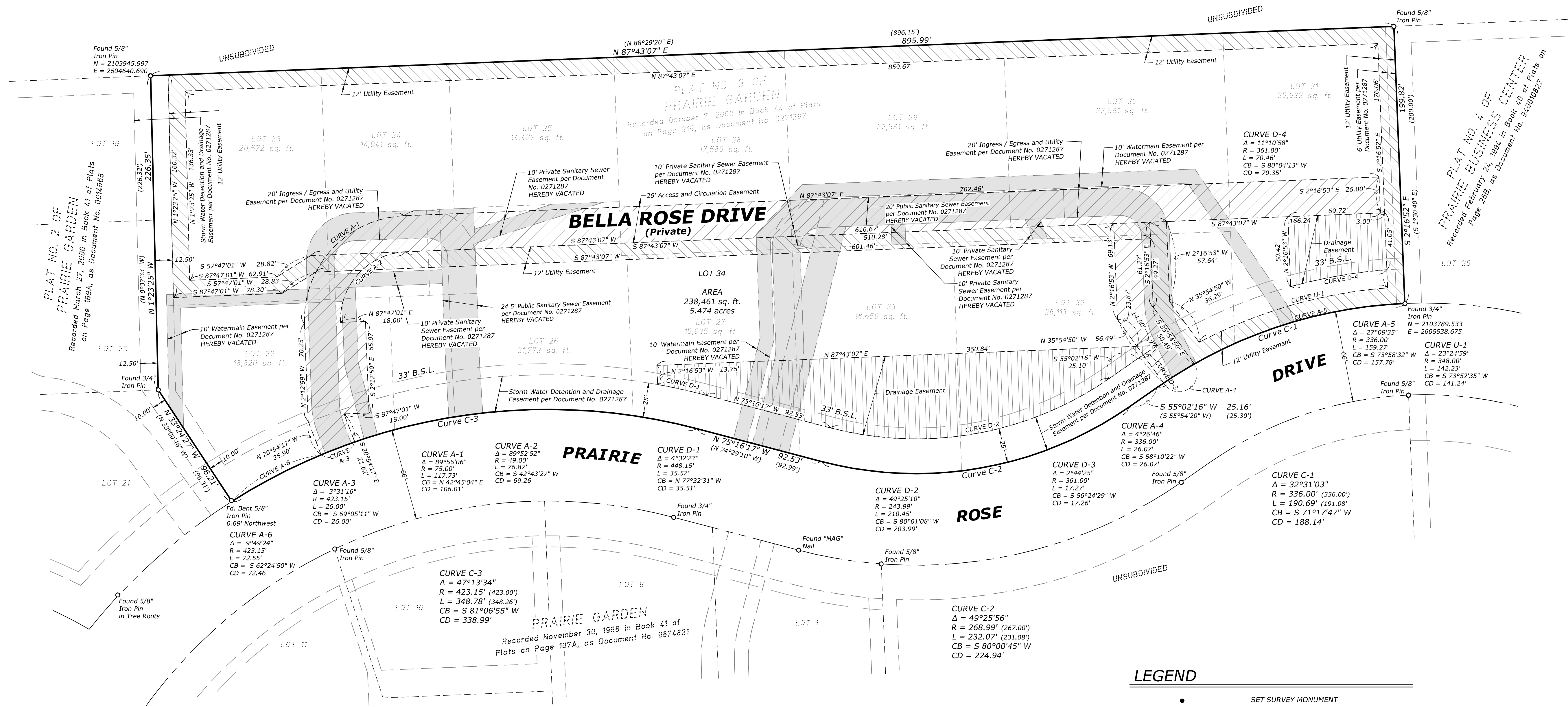
BEING A RE-SUBDIVISION OF ALL OF PLAT NO. 3 OF PRAIRIE GARDEN, BEING
PART OF THE NORTHEAST QUARTER OF SECTION 29, TOWNSHIP 46 NORTH,
RANGE 2 EAST OF THE THIRD PRINCIPAL MERIDIAN, VILLAGE OF ROSCOE,
WINNEBAGO COUNTY, ILLINOIS



Bearings are based upon GPS observations
and referenced to the Illinois State Plane
Coordinate System (West Zone) in NAD 83.

ARC DESIGN
RESOURCES INC.

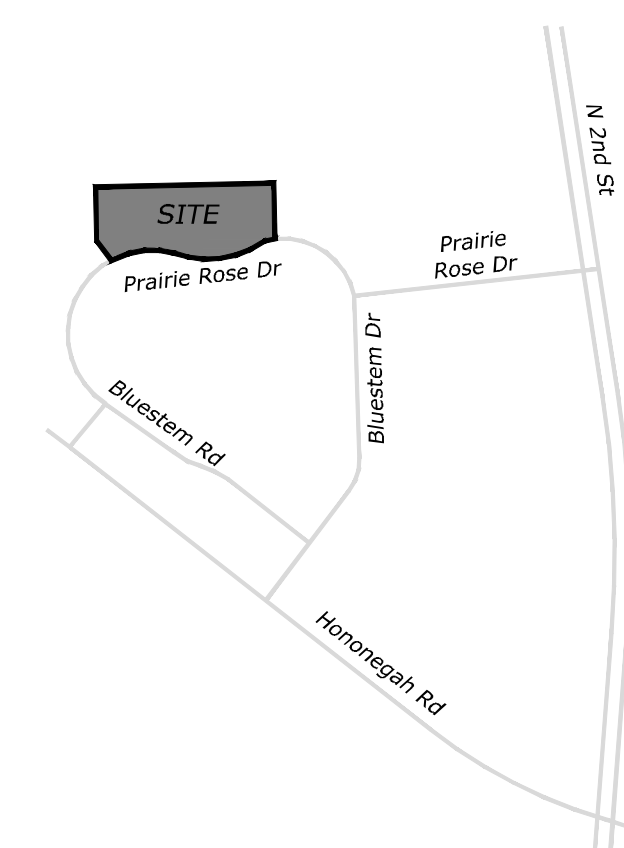
5291 ZENITH PARKWAY
LOVES PARK, IL 61111
VOICE: (815) 484-4300
FAX: (815) 484-4303
www.arcdesign.com
Design Firm License No. 184-001334



NOTE

DIRECT VEHICULAR ACCESS TO PRAIRIE ROSE DRIVE SHALL
BE VIA THE ACCESS AND CIRCULATION EASEMENT ONLY.

VICINITY MAP (Not to Scale)



LEGEND

•	SET SURVEY MONUMENT
○	FOUND SURVEY MONUMENT
N 45°52'36" E	MEASURED BEARING / DISTANCE
(N 45°52'36" E)	RECORD BEARING / DISTANCE
---	EXISTING BUILDING SETBACK LINE
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---	PROPOSED EASEMENT LINE
---	SECTION LINE
---	EXISTING RIGHT-OF-WAY LINE
---	EXTERIOR BOUNDARY LINE
---	EXISTING LOT LINE
---	PROPOSED LOT LINE
▨	VACATED EASEMENT(s)
▨	ACCESS AND CIRCULATION EASEMENT
▨	UTILITY EASEMENT
▨	DRAINAGE EASEMENT

OWNER

Little Mariano, Inc.
PO Box 66
Rockton, IL 61072

ARC DESIGN
RESOURCES INC.

5291 ZENITH PARKWAY
LOVES PARK, IL 61111
VOICE: (815) 484-4300
FAX: (815) 484-4303

www.arcdesign.com
Design Firm License No. 184-001334

PLAT NO. 4 OF PRAIRIE GARDEN

BEING A RE-SUBDIVISION OF ALL OF PLAT NO. 3 OF PRAIRIE GARDEN, BEING
PART OF THE NORTHEAST QUARTER OF SECTION 29, TOWNSHIP 46 NORTH,
RANGE 2 EAST OF THE THIRD PRINCIPAL MERIDIAN, VILLAGE OF ROSCOE,
WINNEBAGO COUNTY, ILLINOIS

SURFACE WATER DRAINAGE CERTIFICATE

STATE OF ILLINOIS)
COUNTY OF WINNEBAGO) S.S.

The undersigned hereby certify, to the best of our knowledge and belief, the drainage of surface waters will not be changed by the construction of such subdivision or any part thereof, or, that such surface water drainage will not be changed without adequate provision being made for the collection and diversion of such surface waters in public areas or drains which the subdivider has a right to use, and that such surface waters will not be deposited on the property of adjoining land owners in such concentrations as may cause damage to the adjoining property because of the construction of the subdivision.

Dated this _____ day of _____, 2025.

Owner

Jeffrey S. Linkenheld, Professional Engineer
Illinois License No. 062-048405
Expires 11/30/2025

CERTIFICATION BY VILLAGE CLERK

STATE OF ILLINOIS)
COUNTY OF WINNEBAGO) S.S.

This is to certify that the Village Board of the Village of Roscoe did, at its meeting on the _____ day of _____, 2025, approve the Plat and authorize it to be recorded. In witness whereof, I Kimberly Garza, Village Clerk of the Village of Roscoe, hereunto set my hand and affixed the seal of the Village of Roscoe, this _____ day of _____, 2025.

Kimberly Garza - Village Clerk

CERTIFICATION BY VILLAGE PLAT OFFICER

STATE OF ILLINOIS)
COUNTY OF WINNEBAGO) S.S.

Having reviewed the recommendations of the Planning Division, Department of Community Development and the conditions placed on this Final Plat by City Council, and finding substantial conformity with all pertinent laws, rules and regulations and the tentative plat of this subdivision as conditionally approved, this plat is given final approval this _____ day of _____, 2025.

Village Plat Officer

CERTIFICATION BY VILLAGE BOARD

STATE OF ILLINOIS)
COUNTY OF WINNEBAGO) S.S.

This is to certify that the Village of Roscoe has reviewed the attached Plat No. 4 of Prairie Garden. In witness whereof, I have hereto set my hand this _____ day of _____, 2025.

Carol Gustafson - Village Board President

CERTIFICATION BY VILLAGE ENGINEER

STATE OF ILLINOIS)
COUNTY OF WINNEBAGO) S.S.

All required improvements including streets, sidewalks, sanitary sewers, storm sewers, water mains and drainage structures have been built, as required, or have been provided for by bond contract or irrevocable letter of credit to my approval.

Approved this _____ day of _____, 2025.

Fehr-Graham, LLC,
Design Firm Professional Registration #184003525,
Village Engineer

CERTIFICATION BY WINGIS

STATE OF ILLINOIS)
COUNTY OF WINNEBAGO) S.S.

I hereby certify that the ties to the Winnebago County Geodetic Control Network for the property contained within this plat have been reviewed and are approved. The Geodetic Control Network Reference Tie Form has been submitted and is approved.

Dated this _____ day of _____, 2025.

WinGIS Authorized Agent

CERTIFICATION BY COUNTY CLERK

STATE OF ILLINOIS)
COUNTY OF WINNEBAGO) S.S.

I, Lori Gummow, County Clerk of Winnebago County in the State of Illinois, do hereby certify that I find no delinquent general taxes, unpaid current general taxes, delinquent special assessments or unpaid current special assessments against the lands embraced within the Plat No. 4 of Prairie Garden. In witness thereof, I have hereunto set my hand and seal of the County of Winnebago this _____ day of _____, 2025.

Lori Gummow - County Clerk

CERTIFICATION OF RECORDING OFFICIAL

STATE OF ILLINOIS)
COUNTY OF WINNEBAGO) S.S.

Filed for record this _____ day of _____, 2025, at _____ o'clock ____ . M., recorded in Book _____ of Plats, page _____ and examined.

Document Number: _____

Lori Gummow - County Recorder

FOUR RIVERS SANITATION AUTHORITY

By: _____

Printed Name: _____

Dated: _____, 2025.

SANITARY SEWER EASEMENT PROVISIONS

A PERPETUAL, NON-EXCLUSIVE, EASEMENT IS HEREBY GRANTED TO FOUR RIVERS SANITATION AUTHORITY FOR THE PURPOSE OF INSTALLING, OPERATING, MAINTAINING, REPAIRING, REPLACING AND RENEWING A SANITARY SEWER LINE RELATED FACILITIES, OVER, ABOVE, ALONG, UNDER, IN AND ACROSS THE AREA SHOWN AS "SANITARY SEWER MAIN EASEMENT" ON THIS PLAT. FOUR RIVERS SANITATION AUTHORITY WILL BE RESPONSIBLE FOR MAINTAINING THE SANITARY SEWER LINE AND RELATED FACILITIES.

UNLESS OTHERWISE AGREED IN WRITING BY BOTH PARTIES, IMMEDIATELY AFTER FOUR RIVERS SANITATION AUTHORITY COMPLETES ANY WORK IN THE EASEMENT AREA, FOUR RIVERS SANITATION AUTHORITY WILL RESTORE THE EASEMENT AREA TO THE SAME CONDITION AS IT WAS IN BEFORE THEY BEGAN WORK AND TO A SAFE CONDITION, AND WILL REMOVE ALL OF ITS EQUIPMENT, TOOLS, TRASH AND DEBRIS FROM THE EASEMENT AREA.

FOUR RIVERS SANITATION AUTHORITY WILL INFORM THE OWNER OF ANY MAINTENANCE WORK TO BE PERFORMED 30 DAYS PRIOR TO COMMENCEMENT OF WORK. FOUR RIVERS SANITATION AUTHORITY RESERVES THE RIGHT TO PERFORM EMERGENCY WORK WITHOUT PRIOR NOTICE. SIGNS AND OTHER IMPROVEMENTS SUCH AS SHEDS AND DUMPSTER ENCLOSURES ARE NOT PART OF EXISTING GROUND CONDITIONS, AND ARE CONSIDERED ENCROACHMENTS ON THE SANITARY EASEMENT. SAID ENCROACHMENTS WILL BE MOVED AT THE OWNER'S EXPENSE. ANY DAMAGE CAUSED TO THE SANITARY SEWER FROM SAID ENCROACHMENTS WILL BE THE RESPONSIBILITY OF THE OWNER.

THE DISTRICT WILL PERFORM THE DISTRICTS WORK IN SUCH A MANNER SO AS TO NOT AFFECT THE VISIBILITY OF OR ACCESS TO THE OWNER'S AND OCCUPANTS PROPERTY AND SO AS NOT TO NOT UNDULY DISRUPT THE OPERATION OF THE BUSINESS ON OWNER'S AND OCCUPANTS PROPERTY.

WATERMAIN EASEMENT PROVISIONS

A PERPETUAL, NON-EXCLUSIVE EASEMENT IS HEREBY GRANTED TO THE VILLAGE OF ROCKTON (THE "VILLAGE") FOR THE PURPOSE OF INSTALLING, OPERATING, MAINTAINING, REPAIRING, REPLACING AND RENEWING A WATERMAIN AND RELATED FACILITIES, OVER, ABOVE, ALONG, UNDER IN AND ACROSS THE "WATERMAIN EASEMENT" SHOWN ON THIS PLAT. NO TREES, PERMANENT BUILDINGS OR OTHER STRUCTURES WILL BE PLACED IN OR ALLOWED TO ENCR OACH UPON THE EASEMENTS, AND NO CHANGE OF GRADE ELEVATION OR EXCAVATION WILL BE MADE UPON THE EASEMENT AREA WITHOUT OWNER'S AND OCCUPANTS PRIOR WRITTEN APPROVAL. THE VILLAGE WILL BE RESPONSIBLE FOR MAINTAINING THE WATER LINES AND RELATED FACILITIES. UNLESS OTHERWISE AGREED IN WRITING BY BOTH PARTIES, IMMEDIATELY AFTER VILLAGE COMPLETES ANY WORK WITHIN THE EASEMENT AREA, VILLAGE WILL RESTORE THE EASEMENT AREA TO THE SAME OR BETTER CONDITION AS IT WAS IN BEFORE VILLAGE BEGAN THE WORK AND TO A SAFE CONDITION, AND WILL REMOVE ALL OF ITS EQUIPMENT, TOOLS, TRASH AND DEBRIS FROM THE EASEMENT AREA.

CERTIFICATION BY SURVEYOR

STATE OF ILLINOIS)
COUNTY OF WINNEBAGO) S.S.

I hereby certify that, at the request of the owners, I have surveyed and subdivided according to Plat No. 4 of Prairie Garden; being a re-subdivision of Lots 22 through 33 inclusive as designated upon Plat No. 3 of Prairie Garden, being a subdivision of part of the Northeast Quarter of Section 29, Township 46 North, Range 2 East of the Third Principal Meridian, the plat of which subdivision was recorded October 7, 2002 in Book 44 of Plats on Page 31B, as Document No. 0271287 in the Recorder's Office of Winnebago County, Illinois.

Dimensions are given in feet and decimals of a foot. Iron pins 3/4-inch in diameter and 4 feet long have been found or set at all points marked on the plat with a solid dot, and iron pins 5/8-inch in diameter and 3 feet long have been found or set at all other lot corners.

I hereby certify that no part of the property covered by this plat is located within any regulated flood zones according to the Flood Insurance Rate Map (17201C0142E) revised February 17, 2016.

I further certify that this plat is situated within the corporate limits of a city which has a city plan and is exercising the special powers authorized by Division 12 of Article 11 of the Illinois Municipal Code, as now or hereafter amended.

I further certify that the parcel identified above is located in Kinnikinnick Community Consolidated School District No. 131 and Hononegah Community High School District No. 207.

This professional service conforms to the current Illinois minimum standards for a boundary survey.

Given under my hand and seal this _____ day of _____, 2025.

Lee S. Sprecher
Illinois Professional Land Surveyor No. 3436
Arc Design Resources, Inc.
5291 Zenith Parkway
Loves Park, IL 61111
(815) 484-4300

My current license expires: November 30, 2026.



CERTIFICATION OF DEDICATION BY OWNER(S) OF LAND

STATE OF ILLINOIS)
COUNTY OF WINNEBAGO) S.S.

As owner, I hereby certify that I have caused the land described in the foregoing affidavit of the surveyor, to be surveyed, divided and mapped as presented on this plat. All streets, alleys, walkways, parks, playgrounds and school sites shown on this plat are hereby dedicated to the public purposes, and all easements shown are subject to the easement provisions in Ch. 154 of the Village Code of Ordinances.

In compliance with Public Act 90-286 this is to further certify that the lands embraced within the annexed Plat are located in the following school districts:

Kinnikinnick Community Consolidated School District No. 131
Hononegah Community High School District No. 207

OWNER:
Little Mariano, Inc.
PO Box 66
Rockton, IL 61072

By: _____
Signature Printed Name Title

CERTIFICATION BY NOTARY PUBLIC

STATE OF ILLINOIS)
COUNTY OF WINNEBAGO) S.S.

I, _____, a Notary Public, in and for said County and State aforesaid, DO HEREBY CERTIFY THAT _____, personally known to me to be the same person whose name is subscribed to the foregoing instrument, appeared before me this day in person and acknowledged that they signed the foregoing instrument, as their free and voluntary act, for the uses and purposes therein set forth.

Subscribed and Sworn before me this _____ day of _____, 2025.

Notary Public

VILLAGE OF ROSCOE

AGENDA ITEM - STAFF REPORT



Item # 10.

Agenda Item: Review of Bid Specifications – Hodges Run Business Incubators

Date: May 30, 2025 rev. June 27, 2025

Meeting: Village Board – 7/1/2025

Prepared by: Josef Kurlinkus

Department: Administration

Overview/Background Information

The attached bid specifications represent the construction documents for the Hodges Run Business Incubator project. The overall layout and design remain consistent with the site concept previously approved by the Village Board and were developed through a series of public meetings and stakeholder workshops held in 2024. These collaborative sessions helped shape a final design that aligns with community priorities and advances the Village's goals for Main Street revitalization and small business development.

The incubator project is a key component of the Village's economic development strategy, aimed at supporting local entrepreneurs and activating underutilized space along Hodges Run.

Design Considerations to Note:

- Screening and Berming:** The site plan includes berming and landscaping along the property line adjacent to the Hodges Run subdivision, with screening incorporated to buffer adjacent residential areas in compliance with Village zoning requirements.
- Future Play Area:** As determined during the 2025 budget process, the low-impact children's play area is planned for Phase 2. However, the landscaping plan accounts for this future development by incorporating tree and plant placements that will have time to mature.
- Restroom and Tenant Utility Space:** The public restroom building includes a small indoor work area to serve as a shared tenant breakroom and prep space, with access to sinks and running water. The incubator huts themselves do not include water or sewer connections.
- Water Utility Installation:** Water lines are being installed as part of Phase 1 to support ongoing maintenance needs such as plant irrigation and general cleaning throughout the site.
- Public Plaza Design:** A central plaza has been designed to serve as a welcoming public space to draw visitors into the market area and function as a community gathering space. It is intentionally designed to provide visual and pedestrian connectivity between the incubator site and the rest of Main Street, including Main Street Square across the street.
- Community-Involved Landscaping:** The landscaping incorporates year-round plantings, including fruit trees, berry bushes, nut trees, and other native flora. These elements are intended to be developed in partnership with the local garden club as an opportunity for ongoing community involvement and stewardship.

Next Steps: After the specifications are approved, the Village will begin the public bidding process for construction. Staff will also initiate promotional efforts and begin developing the necessary rental policies and tenant selection procedures for the incubator units.

**VILLAGE OF ROSCOE, ILLINOIS
RESOLUTION NO. 2025-R31**

**A RESOLUTION APPROVING THE CONSTRUCTION SPECIFICATIONS AND
AUTHORIZING THE ADVERTISEMENT FOR BIDS FOR THE HODGES RUN
BUSINESS INCUBATOR PROJECT**

WHEREAS, the Village of Roscoe, an Illinois non-home rule municipality, is committed to supporting small business development and revitalizing its Main Street corridor; and

WHEREAS, the Village has developed a site concept and construction specifications for the Hodges Run Business Incubator Project, consistent with the design previously approved by the Village Board and informed by community feedback gathered through public meetings and workshops conducted in 2024; and

WHEREAS, the proposed project includes the construction of micro-retail units, public gathering space, landscaping, and associated site improvements, as part of a broader economic development strategy; and

WHEREAS, the Village has prepared final construction specifications and intends to solicit competitive bids for the construction of the project in accordance with applicable laws and procurement procedures;

NOW, THEREFORE, BE IT RESOLVED by the President and Board of Trustees of the Village of Roscoe, Winnebago County, Illinois, as follows:

Section 1. Approval of Specifications. The construction plans and bid specifications for the Hodges Run Business Incubator Project, which are attached hereto as **Exhibit “A”** and incorporated herein by reference, are hereby approved.

Section 2. Authorization to Advertise for Bids. Village staff is hereby authorized and directed to advertise for public bids for the construction of the Hodges Run Business Incubator Project in accordance with the approved specifications and applicable statutory requirements.

Section 3. Severability. If any section, paragraph, or provision of this Resolution is held invalid or unenforceable, the remainder shall remain in full force and effect.

Section 4. Effective Date. This Resolution shall be in full force and effect from and after its passage and approval as provided by law.

[SIGNATURE PAGE TO FOLLOW]

2025-R31				
1 st Read:				
PASSED BY ROLL CALL VOTE ON:				
NAME	AYE	NAY	ABSTAIN	ABSENT
Trustee William Babcock				
Trustee John Broda				
Trustee Dayne Mead				
Trustee Justin Plock				
Trustee Michael Sima				
Trustee Michael Wright				
President Carol A. Gustafson				

APPROVED JULY 01, 2025:

ATTEST:

VILLAGE PRESIDENT

VILLAGE CLERK

**EXHIBIT “A”
[Resolution 2025-R31]**

CONSTRUCTION PLANS AND BID SPECIFICATIONS

VISUALIZATIONS

ROSCOE POP-UP PARK

HODGES RUN & MAIN ST

JUNE 17 2025

PLACE
foundry | DESIGN



AERIAL SITE PLAN



PLAZA VIEW



PARKING LOT



RESTROOM VIEW

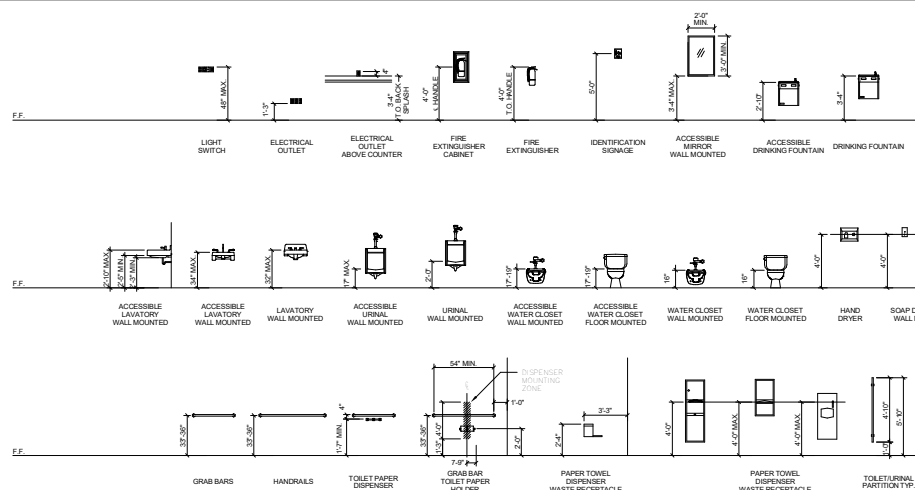


HODGES RUN VIEW

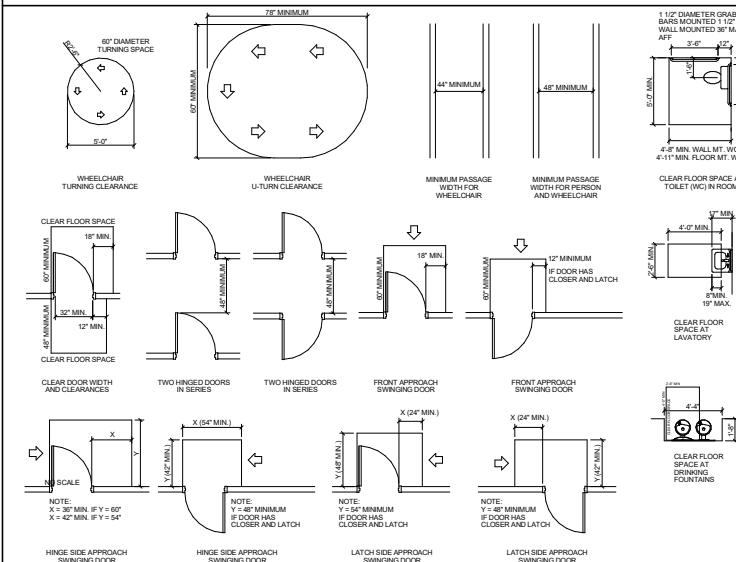
EQUIPMENT MOUNTING HEIGHTS

FIXTURE	HEIGHT A.F.F. (ABOVE FINISH FLOOR)
LIGHT SWITCHES	46" TO CENTER OF FIXTURE
ELECTRICAL RECEPTACLES	15" TO BOTTOM OF FIXTURE (COORDINATE WITH HVAC)
ELECTRICAL RECEPTACLES	46" ABOVE BACKRASH WHEN LOCATED ABOVE COUNTERTOPS
FIRE ALARM PULL	46" TO CENTER OF FIXTURE
FIRE ALARM BELL	34" TO CENTER OF FIXTURE
THERMOSTAT	46" TO CENTER OF FIXTURE
WALL-MOUNTED TELEPHONE	46" TO CENTER OF OUTLET
STROBE LIGHT	6" TO TOP OF FIXTURE OR 6" BELOW CEILING, WHICHEVER IS LOWER
FIRE EXTINGUISHER CABINET	60" TO TOP OF CABINET
FIRE EXTINGUISHER	48" MAXIMUM TO HANDLE
GEN. LOCATION STORAGE	60" TO CENTER OF SIDE
MIRROR	40" TO LOWEST REFLECTIVE SURFACE
ACCESSIBLE DRINKING FOUNTAIN	34" TO TOP OF FIXTURE
DRINKING FOUNTAIN	40" TO TOP OF FIXTURE
ACCESSIBLE LAVATORY	34" TO TOP OF BOWL
LAVATORY	34" TO TOP BOWL
ACCESSIBLE URINAL	17" TO OPENING UP
URINAL	34" TO OPENING UP
ACCESSIBLE WATER CLOSET	17" TO TOP OF SEAT
WATER CLOSET	16" TO TOP OF SEAT
GRAB BARS	34" TO THE TOP
HAND RAILS	34" TO THE TOP
GUARDRAILS	42" TO THE TOP
TOILET PAPER DISPENSER	15" MAXIMUM, IMMEDIATELY BELOW GRAB BARS
PAPER TOWEL DISPENSER	SEE ELEVATIONS
PAPER TOWEL DISPENSING RECEPTACLE	SEE ELEVATIONS
SOAP DISPENSER	40" TO THE CONTROL

- NOTE:
1. HEIGHTS SHOWN REFLECT 2010 ADA STANDARDS FOR ACCESSIBLE DESIGN AND INTERNATIONAL BUILDING CODE (IBC 2015 INCLUDING LOCAL AMENDMENTS.)
 2. WATER SUPPLY AND DRAIN PIPES UNDER LAVATORIES AND SINKS SHALL BE INSULATED OR OTHERWISE CONFIGURED TO PROTECT AGAINST CONTACT. THERE SHALL BE NO SHARP OR ABRASSIVE SURFACES UNDER LAVATORIES AND SINKS.
 3. TOILET ACCESSORIES SHALL BE LOCATED SO THAT THE OPERATIVE PORTION (PUSH KNOB, TOWEL SLOTT, ETC) SHALL BE MAXIMUM 4'-0" FROM THE FINISHED FLOOR FOR FRONT APPROACH AND 4'-6" FROM THE FINISHED FLOOR FOR SIDE APPROACH UNLESS NOTED OTHERWISE.
 4. VERIFY ALL HEIGHTS W/ ACTUAL MODEL NUMBERS.
 5. SEE SHEET ADA FOR MOUNTING HEIGHTS NOT SHOWN.



ACCESSIBILITY STANDARDS - TYP. 2018 CDB (IAC) ILLINOIS ACCESSIBILITY CODE (OCTOBER 23, 2018)



SIGNAGE STANDARDS - TYP.

TOLLET ROOM SIGN SPECIFICATIONS
IN COMPLIANCE WITH THE EQUITABLE RESTROOMS ACT 410 ICS 365.

(A) IN THIS SECTION
"PLACE OF PUBLIC ACCOMMODATION" HAS THE SAME MEANING PROVIDED IN SECTION 1501 OF THE FLORIDA HUMAN RIGHTS ACT.
"SINGLE-OCCUPANCY RESTROOM" MEANS A FACILITY ENCLOSED, TOILET ROOM, AND A LOCKING MECHANISM CONTROLLED BY THE USER, CONTAINING A SINGLE TOILET, SINK, AND AT LEAST ONE MIRROR.

(B) THIS SECTION APPLIES TO ANY EXISTING OR FUTURE PLACES OF PUBLIC ACCOMMODATION OR PUBLIC BUILDINGS.

(C) NOTWITHSTANDING ANY OTHER PROVISION OF LAW, EVERY SINGLE-OCCUPANCY RESTROOM IN ANY PLACE OF PUBLIC ACCOMMODATION OR PUBLIC BUILDING SHALL BE IDENTIFIED AS ALL-GENDER AND DESIGNATED FOR USE BY NO MORE THAN ONE PERSON AT A TIME. FOR EACH SINGLE-OCCUPANCY RESTROOM, THE IDENTIFICATION SIGN SHALL BE AFFIXED TO THE EXTERIOR SIGNAGE THAT MARKS THE SINGLE-OCCUPANCY RESTROOM AS A RESTROOM AND DOES NOT INDICATE ANY SPECIFIC GENDER.

(D) DURING ANY INSPECTION OF A PLACE OF PUBLIC ACCOMMODATION OR PUBLIC BUILDING BY A HEALTH OFFICER OR HEALTH INSPECTOR, THE HEALTH OFFICER OR HEALTH INSPECTOR SHALL DETERMINE WHETHER THE IDENTIFICATION SIGN ON PUBLIC BUILDING TO DETERMINE WHETHER IT COMPLIES WITH THIS SECTION.

(E) THE DEPARTMENT OF PUBLIC HEALTH SHALL ADOPT RULES TO IMPLEMENT THIS SECTION.

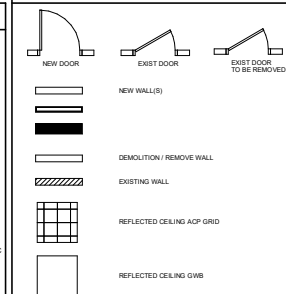
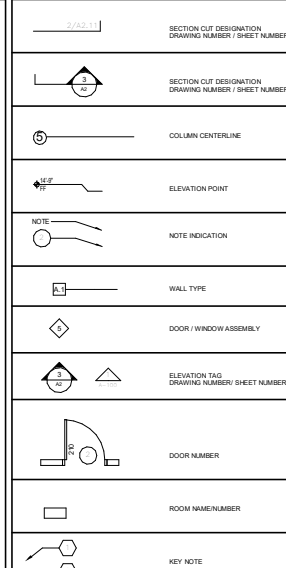
410 ICS 3605 ADOPTED BY P.A. 10-11605 & EFF. 1/1/2020.



ALL-GENDER AND DESIGNATED FOR USE BY NO MORE THAN ONE PERSON AT A TIME OR FOR FAMILY OR ASSOCIATES



GRAPHIC SYMBOLS



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p. 815-871-9612
WWW.THEPLACEFOUNDRY.COM

IL DESIGN FIRM REGISTRATION #: 184.008986

CONSULTANTS:

NOT FOR
CONSTRUCTION

OWNER

VILLAGE OF ROSCOE, ILLINOIS

PROJECT:

ROSCOE POP UP
PARK

ADDRESS

5473 MAIN STREET
ROSCOE, IL 61073

REVISIONS

[illegible]

DATE: 05-16-2025

DRAWN BY:	Author
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CHECKED BY:	Checker
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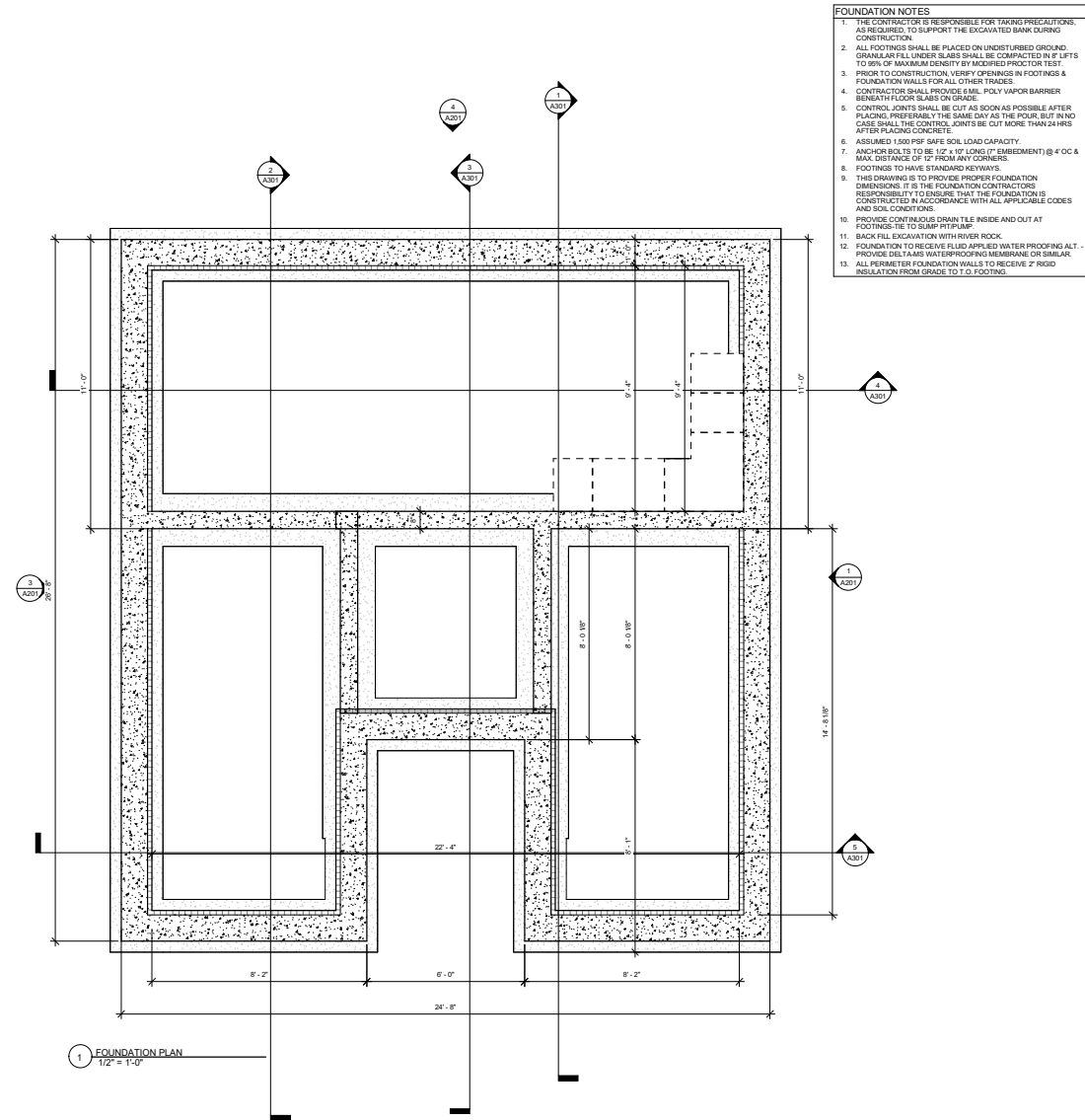
PROJECT NUMBER:

2024-0243

SHEET TITLE:
GENERAL INFORMATION

SHEET NUMBER:

G100



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ILLINOIS DESIGN FIRM REGISTRATION #: 184.008986

CONSULTANTS:

NOT FOR CONSTRUCTION

OWNER:
VILLAGE OF ROSCOE, ILLINOIS

PROJECT:
ROSCOE POP UP PARK

ADDRESS:
5473 MAIN STREET
ROSCOE, IL 61073

REVISIONS:		
MARK	DATE	DESCRIPTION
	08-20-2024	UPDATED FOUNDATION PLAN
	08-27-2024	UPDATED EAVE/COLUMN

DATE: 05-16-2025
DRAWN BY: L.R.
CHECKED BY: Checker
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PROJECT NUMBER:
2024-0243

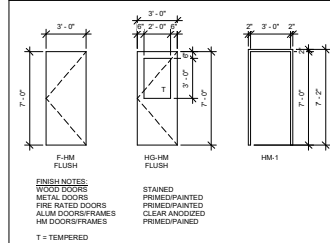
SHEET TITLE:
FOUNDATION PLAN

SHEET NUMBER:
A100

RESTROOM FIXTURE SCHEDULE

MARK	QTY	DESCRIPTION	MANUFACTURER	MODEL	REMARKS	SUPPLIED BY	INSTALLED BY
CS-1	4	BABY CHANGING STATION	Muslock			GC	GC
DF-1	1	DRINKING FOUNTAIN				GC	GC
GB-1	4	36" GRAB BARS	BRADLEY	812-36		GC	GC
GB-2	4	18" GRAB BARS	BRADLEY	812-18		GC	GC
GB-3	4	42" GRAB BARS	BRADLEY	812-42		GC	GC
LAV-1	4	SURFACE MOUNTED SOAP DISPENSERS	BRADLEY	6963		GC	GC
LAV-2	1					GC	GC
LAV-3	1					GC	GC
SD-1	4	SURFACE MOUNTED SANITARY HAND DRYERS	BRADLEY	407-11		GC	GC
SD-2	4	SURFACE MOUNTED SANITARY HAND DRYERS	BRADLEY	4787-11		GC	GC
SD-3	4	SURFACE MOUNTED SANITARY HAND DRYERS	BRADLEY	4787-11		GC	GC
TD-2	4	SURFACE MOUNTED TOWEL WASTE BINS	BRADLEY	234-11		GC	GC
TP-1	4	SURFACE MOUNTED TOILET PAPER HOLDERS	American Standard	5402		GC	GC
WC-1	4		American Standard			GC	GC

DOOR AND FRAME TYPES

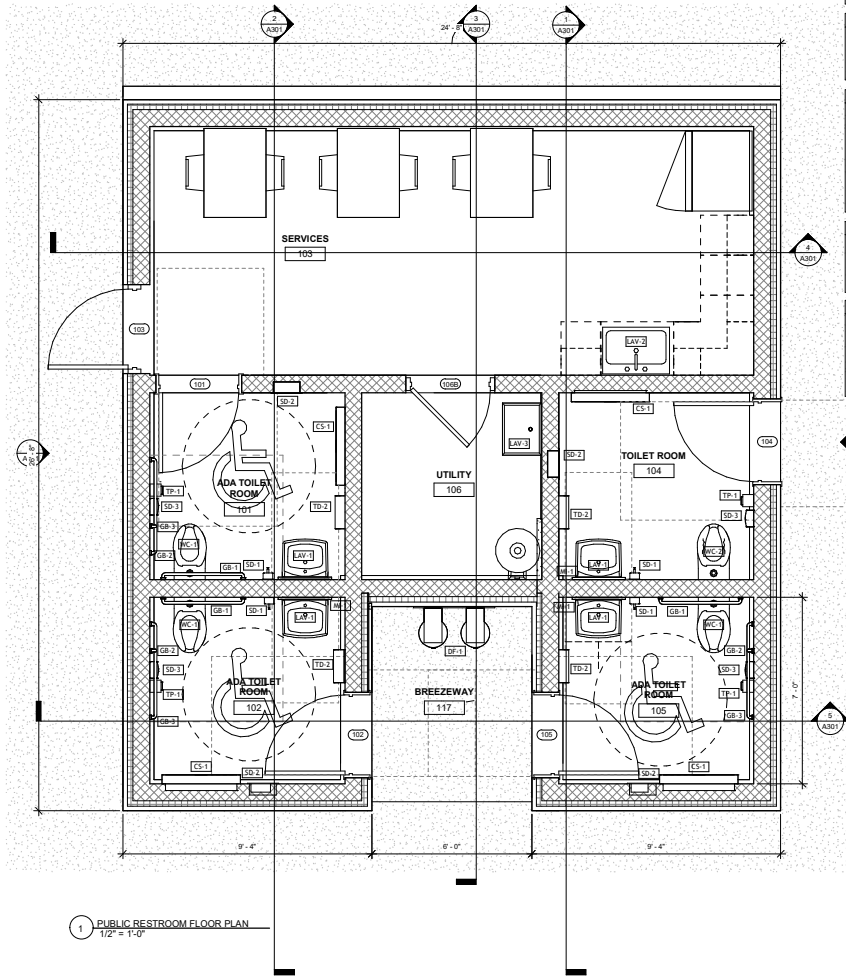


DOOR AND FRAME SCHEDULE

MARK	DOOR			FRAME			HARDWARE			NOTES
	WD	HGT	THK	TYPE/ MATL	DETAIL	GLAZ	FIRE RATING	SET FCIN	KEYSIDE RM NO	
101	3'-0"	7'-0"	1 3/4"	F-HM	HM-1	-	-	02	-	
102	3'-0"	7'-0"	1 3/4"	F-HM	HM-1	-	-	02	-	
103	3'-0"	7'-0"	1 3/4"	HS-HM	HM-1	-	-	05	-	
104	3'-0"	7'-0"	1 3/4"	F-HM	HM-1	-	-	02	-	
105	3'-0"	7'-0"	1 3/4"	F-HM	HM-1	-	-	02	-	
106	3'-0"	7'-0"	1 3/4"	HS-HM	HM-1	-	-	05	-	

HARDWARE NOTES

SET #10	SWING DOORS HOLLOW METAL DOORS PER LEAF	FUNCTION LOCK: STOREROOM (06)	
1-12	BUTT HINGES	Schlage	ANSI
1	LEVER LOCK - SCHLAGE (SEE FUNCTION)	Handle	FF6
1	CYLINDER AS SCHEDULED (SEE FUNCTION)	Storeroom lock	
1	CLOSER		
1	KICK PLATE		
HM = HOLLOW METAL ISO = INSULATED STEEL DOOR			
HARDWARE NOTES: SCHLAGE NO. 2 SERIES JUMPER LEVER HANDLE, ADA FUNCTION LOCK OFFICE (01) FUNCTION LOCK PASSAGE (02 OR 05) FUNCTION LOCK STOREROOM (06) FUNCTION LOCK ENTRANCE (07) FUNCTION LOCK OPENING/GATED OPENING (0 OR CO) FUNCTION LOCK DA-DOUBLE ACTING VERIFY FINISH w/ OWNER OR MATCH EXIST			
FUNCTION LOCK: PRIVACY (02)			
Schlage	ANSI		
Handle			
Privacy lock			
LEVER WITH EMERGENCY RELEASE RECESSED SLOT OUTSIDE. PUSH BUTTON IN LEVER INSIDE. SPRING LATCH			
IN UNLOCKED STATE LATCH IS RETRACTED BY EITHER LEVER			
OUTSIDE LEVER IS MADE NON-OPERATIVE BY PUSHING BUTTON ON INSIDE LEVER			
ROTATING INSIDE LEVER RETRACTS LATCH AND RELEASES BUTTON			
UNLOCKING OUTSIDE LEVER: CLOSING DOOR ALSO UNLOCKS PREVENTING LOCK-OUT			
EMERGENCY UNLOCK: AN EMERGENCY KEY (SOLD SEPARATE) OR SMALL, FLAT SCREWDRIVER INSERTED IN OUTSIDE LEVER AND TURNED RELEASES BUTTON TO UNLOCK			
INSIDE LEVER ALWAYS FREE FOR IMMEDIATE EGRESS			
NOTE: LOCKS ORDERED WITH INDICATOR TRIM KIT. 3/4" DOORS. SOLD SEPARATE SPACER KITS ALLOW APPLICATION TO DOORS 1-3/8" TO 1-1/16". TO ORDER AN EMERGENCY KEY USE PART NUMBER 35-270.			



GENERAL NOTES

- ANY AND ALL WORK SHOWN TO BE CARRIED OUT IN ACCORDANCE WITH ALL GOVERNING AND LOCAL CODES.
- DRAWINGS ARE PROVIDED FOR DESIGN AND LAYOUT FOR THE PURPOSES OF CONSTRUCTION. BRING ANY INCONSISTENCIES OR DISCREPANCIES TO THE ATTENTION OF THE ARCHITECT, PRIOR TO CONSTRUCTION.
- CONSTRUCTION METHODS AND MATERIAL MAY VARY BETWEEN CONTRACTORS. ANY ADJUSTMENTS, CLARIFICATIONS, OR MODIFICATIONS REQUIRED TO THE DOCUMENTS SHOULD BE REQUESTED TO THE ARCHITECT.
- DO NOT SCALE THE DRAWINGS - DIMENSIONS SHALL TAKE PRECEDENCE.
- FLOOR AND ROOF SUPPLIER TO VERIFY ALL SPANS AND LOADS, AND PROVIDE ENGINEERED DRAWINGS FOR FLOOR AND ROOF SYSTEMS PER LOCAL CODES.

ROOF NOTES

- ICE AND WATER SHIELD TO BE PROVIDED AT ALL ROOF EDGES, VALLEYS, AND RIDGES.
- TRUSS MANUFACTURER TO PROVIDE ENGINEERED DRAWINGS WITH LOADS AND CALCULATIONS TO CONTRACTOR PRIOR TO CONSTRUCTION/FABRICATION.

MATERIAL NOTES

- WOOD/CURRENTITY:
- ALL FRAMING SHALL BE SPRUCE FIR #1 OR BETTER, UNLESS NOTED OTHERWISE.
 - MSR LUMBER SHALL BE 1,600 F-1.5E SOUTHERN PINE.
 - LVL SHALL BE MICROLAM LVL'S BY Weyerhaeuser WITH A MIN. BENDING STRENGTH OF 2,800 psi AND A MODULUS OF ELASTICITY OF 200ksi.
- REINFORCING STEEL:
- ALL REBAR SHALL BE ASTM A615, GRADE 60.
- CONCRETE:
- ALL CONCRETE SHALL HAVE A MINIMUM COMPRESSIVE STRENGTH OF 3,000 AT 28 DAYS.

DOOR/OPENING TYPES

- ALL DOOR HARDWARE TO CONFORM TO ICC 2015 NFPA 101.
- ALL GLAZING TO BE TEMPERED AS REQUIRED BY CODE.
- EXTERIOR FENESTRATION TO MEET ICC 2015, C402.1.3
- HARDWARE FINISH TO MATCH FRAMES & DOORS, UNCO.
- ALL FINISHES TO BE COORDINATED WITH OWNER.

HARDWARE NOTES

- DOOR HARDWARE SHALL BE CAPABLE OF OPERATION WITH THE USE OF ONE (1) HAND AND SHALL NOT REQUIRE TIGHT PINCHING, TIGHT GRASPING OR TWISTING OF THE WRIST TO OPERATE. THUMB TURN OPERATED TOOLS ARE PROHIBITED. LEVER OR PINCH RELEASE LATCH RELEASES ARE ACCEPTABLE. DOOR THRESHOLD SHALL NOT EXCEED ONE-HALF INCH (1/2") IN HEIGHT. THRESHOLD EXCEEDING ONE-QUARTER INCH (1/4") IN HEIGHT SHALL HAVE A 1/2 BEVEL. DOOR CLOSERS SHALL MEET OPENING FORCE AND SWEEP PERIOD REQUIREMENTS.

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p. 815-871-9612
WWW.THEPLACEFOUNDRY.COM

ILL. DESIGN FIRM REGISTRATION #: 184-008986

CONSULTANTS:

NOT FOR CONSTRUCTION

OWNER:
VILLAGE OF ROSCOE, ILLINOIS

PROJECT:

ROSCOE POP UP PARK

ADDRESS:

5473 MAIN STREET
ROSCOE, IL 61073

REVISIONS:

MARK	DATE	DESCRIPTION
	12-10-2024	PUBLIC RESTROOM SCHEMATIC DESIGN

DATE: 05-16-2025

DRAWN BY: Author

CHECKED BY: Checker

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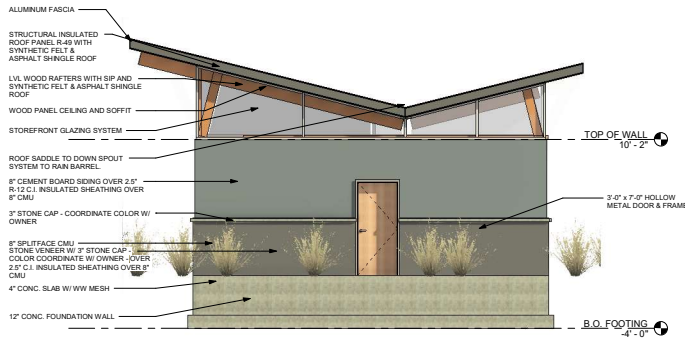
2024-0243

SHEET TITLE:

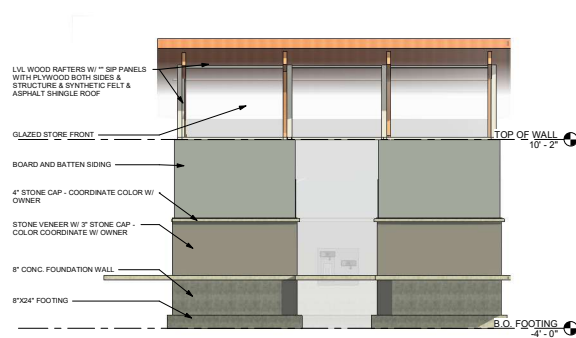
PUBLIC RESTROOM FLOOR PLANS

SHEET NUMBER:

A101

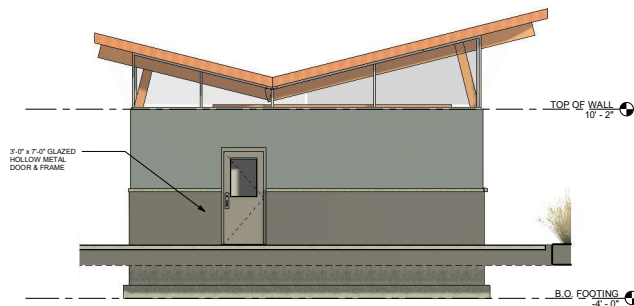


1 PUBLIC RESTROOM EAST ELEVATION
1/4" = 1'-0"

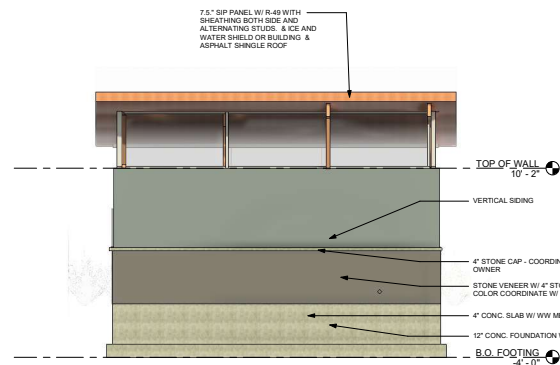


2 PUBLIC RESTROOM SOUTH ELEVATION
1/4" = 1'-0"

- ELEVATION NOTES
1. ALL DOORS AND WINDOWS TO MEET LOCAL CODES FOR EGRESS AND GLASS TYPE, TEMPERED WHERE REQUIRED.
 2. ALL DOORS AND WINDOWS TO MEET LOCAL ENERGY CODES.
 3. ALL WINDOWS SIZES, SILL AND HEAD HEIGHTS TO BE COORDINATED/VERIFIED WITH OWNER.
 4. WEATHER RESISTANT MEMBRANE AT SILL - TYP.
 5. ALL SILL PLATES TO BE TREATED LUMBER.
 6. PROVIDE FRAMING SLEEPER AT EXPOSED FOUNDATION AREAS FOR SIDING.



3 PUBLIC RESTROOM WEST ELEVATION
1/4" = 1'-0"



4 PUBLIC RESTROOM NORTH ELEVATION
1/4" = 1'-0"

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ILLINOIS DESIGN FIRM REGISTRATION #: 184.008986

CONSULTANTS:

**NOT FOR
CONSTRUCTION**

OWNER:

VILLAGE OF ROSCOE, ILLINOIS

PROJECT:

**ROSCOE POP UP
PARK**

ADDRESS:

5473 MAIN STREET
ROSCOE, IL 61073

REVISIONS:

MARK	DATE	DESCRIPTION
	12-10-2024	PUBLIC RESTROOM SCHEMATIC DESIGN

DATE: 05-16-2025

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PROJECT NUMBER:

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SHEET TITLE:

ELEVATIONS

SHEET NUMBER:

A201

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ILLINOIS FIRM REGISTRATION # 184-008986

CONSULTANTS:

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CONSTRUCTION

OWNER:

VILLAGE OF ROSCOE, ILLINOIS

PROJECT:

ROSCOE POP UP
PARK

ADDRESS:

5473 MAIN STREET
ROSCOE, IL 61073

REVISIONS:

MARK	DATE	DESCRIPTION

DATE: 05-16-2025

DRAWN BY: LR

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PROJECT NUMBER:

2024-0243

SHEET TITLE:

BUILDING SECTIONS

SHEET NUMBER:

A301



1 Section 4 - NS
1/8" = 1'-0"



2 Section 7 - EW THROUGH JAN.
1/4" = 1'-0"



3 Section 8 - EW
1/4" = 1'-0"



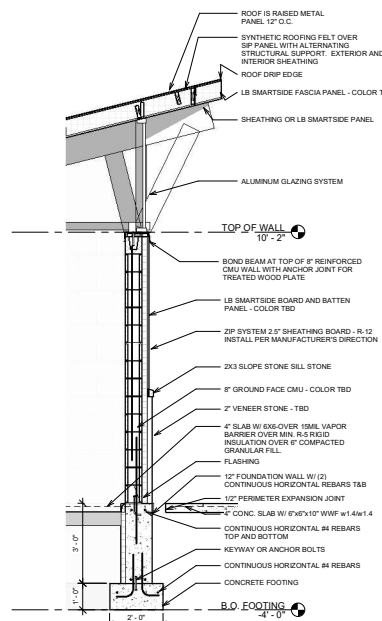
4 Section 5 - EW THROUGH KITCHEN
1/4" = 1'-0"



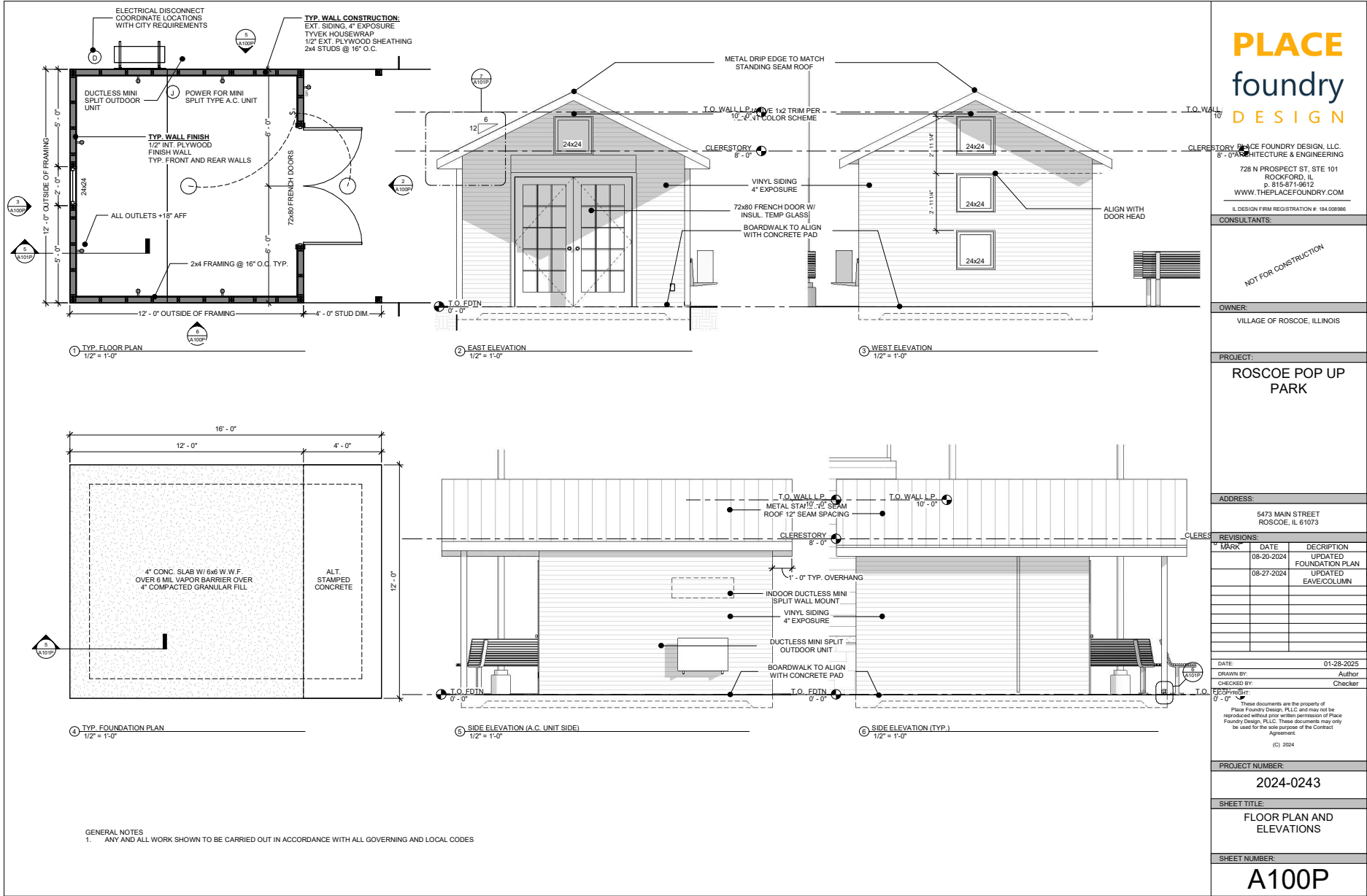
5 Section 6 - EW THROUGH RESTROOMS
1/4" = 1'-0"



7 3D PERSPECTIVE



6 Section 8 - EW - Callout 1
1/2" = 1'-0"



Hodges Run - Incubators & Park Project

Overview

Request Owner	Josef Kurlinkus
Est. Start Date	03/01/2025
Est. Completion Date	10/01/2025
Department	Hodges Run Incubator Project
Request Groups	Park Improvements, Main Street Project, Committed
Form Type	Capital Improvement
Request Type	Building and Facilities

Description

This project aims to transform a 28,000-square-foot vacant lot in Downtown Roscoe into a vibrant community hub. The development will feature pop-up retail shops for local entrepreneurs, a natural playscape, pedestrian-friendly spaces, and various amenities to revitalize this key downtown main street location.

The project includes fourteen pop-up retail pods, a 5,000-square-foot central plaza, a 3,480-square-foot natural playscape, green spaces with walking paths, parking areas, and public amenities.

The goal is to entrepreneurs and small businesses by providing physical space to start, scale, and/or grow in downtown Roscoe, social interaction, provide a safe environment for families, and enhance the overall vitality of Downtown Roscoe.

Images

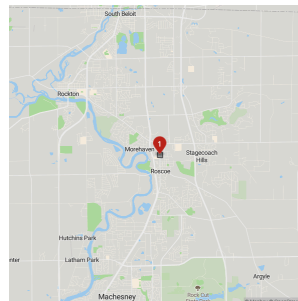


Details

Type of Project New Construction

Location

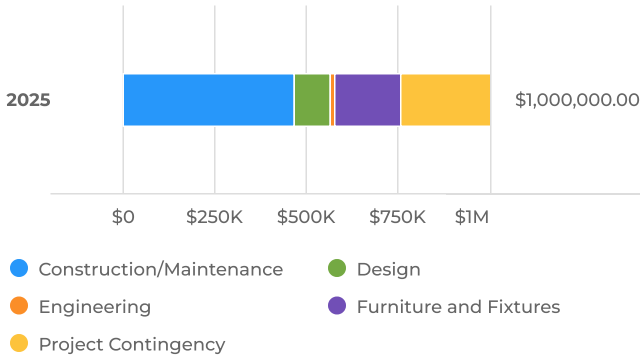
Address: 5459 Hodges Run



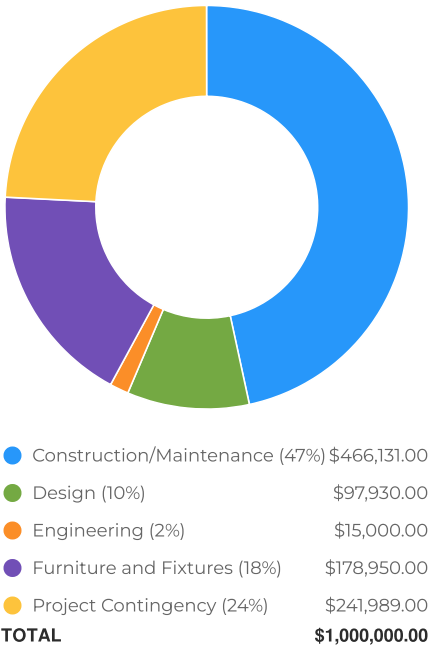
Capital Cost

FY2025 Budget	Total Budget (all years)	Future	Project Total
\$1,000,000	\$1M	\$561.909K	\$1.562M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown			
Capital Cost	FY2025	Future	Total
Design	\$97,930	\$0	\$97,930
Engineering	\$15,000	\$0	\$15,000
Construction/Maintenance	\$466,131	\$561,909	\$1,028,040
Furniture and Fixtures	\$178,950	\$0	\$178,950
Project Contingency	\$241,989	\$0	\$241,989
Total	\$1,000,000	\$561,909	\$1,561,909

VILLAGE OF ROSCOE

AGENDA ITEM - STAFF REPORT



VILLAGE OF
ROSCOE

Item # 11.

Agenda Item: Agreement with Municipal Code Enforcement, LLC for Code Enforcement Services

Date: June 27, 2025

Meeting: VB – 7/1/2025

Prepared by: Josef Kurlinkus

Department: Planning & Community Development

Overview/Background Information

The Village of Roscoe has historically filled the role of Code Enforcement Officer with part-time, in-house staff. This approach has worked to varying degrees depending on availability and individual fit, but over the past year, the Village—like many other area municipalities—has struggled to recruit and retain individuals with the appropriate combination of technical understanding, attention to detail, and the interpersonal skills necessary to enforce ordinances in a manner that is both firm and respectful. In response to this ongoing staffing challenge, the Village has explored contracted service options and is recommending approval of an agreement with Municipal Code Enforcement, LLC (MCE).

MCE is a professional firm currently serving multiple municipalities in Wisconsin and Illinois, including the City of South Beloit. Their flexible enforcement model is tailored to the needs and policies of each municipality and is capable of supporting complaint-driven enforcement, proactive patrols, or a hybrid of both. The Village intends to utilize a hybrid approach, allowing MCE to conduct proactive monitoring while also responding to resident complaints.

The scope of services includes enforcement of property maintenance violations such as tall grass and weeds, unsightly debris, and abandoned or unlicensed vehicles. MCE will also assist in construction oversight by verifying foundation setbacks, monitoring compliance with stormwater and erosion control (MS4) requirements, and reporting unpermitted work. Additional responsibilities include coordination of abatement, issuance of municipal citations, and preparation of documentation to support administrative hearings or legal action. MCE will maintain detailed case records and provide monthly summary reports to staff and the Village Board.

The proposed agreement would begin with services provided 20 hours per week, with the ability to adjust based on seasonal workload and staffing needs. The firm does not require office space at Village Hall but will integrate with the Village's existing code enforcement phone line and email address. Field personnel will carry Village-issued identification and display "Village of Roscoe Code Enforcement" signage on their vehicles.

Action Required/Recommendation

Staff recommends approval of Resolution 2025-R32, authorizing a professional services agreement with Municipal Code Enforcement, LLC to provide code enforcement services on behalf of the Village of Roscoe. The agreement reflects a scalable, professional solution to a growing enforcement challenge and will improve responsiveness, documentation, and capacity without requiring additional full-time staff.

Upon approval, Village staff will coordinate with MCE to finalize startup logistics and schedule a kickoff meeting to align expectations and communication protocols.

Attachments

- Resolution 2025-R32
- Code Enforcement Services Agreement (Exhibit A)

**CODE ENFORCEMENT SERVICES CONTRACT BETWEEN
THE VILLAGE OF ROSCOE AND MUNICIPAL CODE ENFORCEMENT, LLC**

THIS AGREEMENT is between the **Village of Roscoe, 10631 Main Street Roscoe, IL 61073** (hereinafter “**Village**”) and **Municipal Code Enforcement, LLC, PO Box 62, Delavan, Wisconsin, 53115**, (hereinafter “**MCE**”) as of this **1st** day of **July, 2025**.

RECITALS:

WHEREAS, the Village requires code enforcement services; and

WHEREAS, MCE maintains an agency that regularly enforces and administers municipal codes for various municipalities, providing services that include, but are not limited to, review of the municipal code, response to property complaints, completion of code inspections, preparation of written orders for repair, preparation and issuance of citations, administration of landlord licensing and vacant building programs, and other miscellaneous code enforcement activities; and

WHEREAS, the Village and MCE desire to contract with each other for such code enforcement services as set forth herein, to be provided by MCE to the Village; and

WHEREAS, the Village agrees to compensate MCE at the rate set forth herein for performing these services.

NOW THEREFORE, for valuable consideration, and with the express intention on the part of both parties that this contract is legally binding, the parties do agree to the following:

1.) SCOPE OF SERVICES – MCE agrees to provide the Village with the following code enforcement services:

• **Violation Monitoring**

- ~~Property Maintenance~~
- ~~Unightly Debris~~
- ~~Weeds, Grass, Trees, or Other Vegetation~~
- ~~Junked, Unlicensed, or Abandoned Vehicles/Boats~~
- ~~Snow Removal~~

~~When a violation is present pertaining to any of the items above, orders will be sent to the property owner with details of the violation and a deadline to come into compliance. After the compliance deadline has passed, a re-inspection of the property will take place to determine the status of the violation and further action will be taken, as necessary, which may include any of the following:~~

- ~~Direct communications with property owners~~
 - ~~Phone call or email~~
- ~~Final notice~~
- ~~Granting of extensions if warranted based on the judgment of MCE after consultation with the Village~~

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◆ ~~Issuing municipal citations through the Village police department~~

When a violation is identified, a notice will be sent to the property owner detailing the nature of the violation and providing a deadline to achieve compliance. After the compliance deadline has passed, the Consultant shall re-inspect the property to determine whether the violation has been corrected. If the issue remains unresolved, additional steps may include direct communication with the property owner by phone or email, issuance of a final notice, granting of a reasonable extension based on the Consultant's judgment in consultation with the Village, or issuance of a municipal citation through the Village Police Department. All notices, communications, and enforcement actions shall be documented and reported to Village staff.

Notification and Enforcement. When a violation is present, notices will be sent to the property owner detailing the nature of the violation and providing a deadline to achieve compliance. Following the compliance deadline, the Consultant shall conduct a re-inspection of the property to determine whether the violation has been resolved. If the issue remains unresolved, further action may be taken, including direct communication with the property owner by phone or email, the issuance of a final notice, the granting of reasonable extensions based on the Consultant's judgment in consultation with the Village, or the initiation of formal enforcement measures such as issuing municipal citations through the Village Police Department, or referral for legal proceedings. Consultant shall maintain accurate records of all violations, notices, communications, and enforcement actions taken.

Tall Grass & Weeds Enforcement and Abatement. Consultant shall conduct routine inspections throughout the Village to identify properties in violation of tall grass and weed ordinances. Upon identifying violations, the Consultant shall document conditions, notify property owners in accordance with Village code, and maintain accurate records of all inspections and notices issued. For properties that remain non-compliant after notice, the Consultant shall issue cut orders and coordinate with the Village's Public Works Department to ensure timely abatement. Consultant shall verify completion of the work, document services rendered, and assist with cost recovery, including preparation of related invoices.

Construction and Development Support: Consultant shall support Village construction oversight efforts by serving as a field resource for the Village Engineer, including monitoring active construction sites for compliance with MS4 stormwater and erosion control requirements, photographing and documenting site conditions, and reporting issues for engineering review. Consultant shall also perform on-site measurements to verify that foundation setbacks for new construction conform to approved permit plans and shall identify and report instances of unpermitted construction activity, assisting in the posting of stop-work orders as directed by Village staff.

Referral for Legal Proceedings: Consultant shall identify and refer unresolved or repeat code enforcement violations to the Village Attorney for further legal action, including the initiation of administrative adjudication hearings or the filing of enforcement actions in the Circuit Court of Winnebago County. Consultant shall provide supporting documentation, inspection records, photographs, and any other relevant materials necessary to facilitate legal proceedings, and shall coordinate with Village staff and legal counsel as needed throughout the enforcement process.

Lien Coordination: Consultant shall support the Village in managing property maintenance liens by reviewing enforcement histories, preparing lien documentation, and coordinating the filing and release of liens with the Winnebago County Recorder's Office. Consultant shall also provide regular updates to Village staff on the status of outstanding liens and enforcement actions to ensure consistent tracking and resolution.

● **Additional Services Available (as needed)-Tasks:**

- Building Condemnation
- Court Attendance and Evidence Preparation
- Review and Recommendations for Improvement to Municipal Code of Ordinances
- Collaboration with Building Inspector
- Continuous Improvement of Municipal Codes and Ordinances
- Other Issues/Complaints/Nuisances
 - Landlord/Tenant/Neighbor Dispute Mediation
 - Safety Hazard Elimination

2.) DUTIES – MCE shall perform the code enforcement services set out in the Scope of Services above for the Village. MCE's jurisdiction shall be concurrent with the Village's boundaries including extraterritorial boundaries. Within said jurisdiction, and in the performance of those duties, MCE shall have the full lawful authority and responsibility to enforce the Code and issue citations, specific Chapters and Sections of the Code, including ordinances for which a statutory counterpart exists. MCE's agents and employees shall not have the authority to make arrests for violations of the Code. It is specifically the intent of the parties that MCE is not a law enforcement officer within the meaning of Illinois Compiled Wis. Stat. §165.85(2)(c). MCE Statutes 50 ILCS 705/2. MCE shall cooperate with the Village's legal counsel in investigating and issuing notices to appear at administrative hearings and other pursuing other enforcement activity including, but not limited to testifying at administrative hearings.

3.) HOURS AND COMPENSATION – Unless otherwise agreed upon in writing by both parties, MCE shall provide no more than **20 hours per week** in code enforcement services and shall be compensated at the rate of **\$49.00 per hour**. MCE shall send the Village an invoice every month detailing the number of hours provided and the amount owed. If an automatic renewal of this contract is enacted, as detailed below, this hourly rate shall increase by 3%, rounded to the nearest dollar, for each year that the automatic renewal takes place.

4.) TERMS OF CONTRACT – This contract shall begin **July 1, 2025** and end on **December 31, 2025**. This contract shall automatically renew for a one (1) year term, unless earlier terminated by written notice of one party to the other not less than 60 days before the expiration of a contract term.

5.) DOCUMENTS AND ~~OPEN RECORDS~~ FOIA REQUESTS – All documents produced by MCE in the course of its performance under this contract shall be deemed to be records of the Village and shall be turned over to the Village upon request or upon termination of this contract for any reason. In the event of ~~an open records~~ FOIA request that implicates records that MCE possesses or has access to, MCE shall provide the requested records to the Village of Roscoe within five (5) business days of written request to MCE.

6.) MONTHLY REPORT – MCE shall provide the Village Administrator with a monthly report containing a summary of its work on Village matters for each month of the Contract term for the prior month's work. The report shall be delivered to the Village Administrator by the tenth (10th) day of each month.

7.) TERMINATION WITHOUT CAUSE – Notwithstanding the contract term specified ~~in this contract above~~, both the Village and MCE shall have the right to terminate this contract, without cause, by giving 90 days' written notice to the other party.

8.) TERMINATION ~~WITH~~ FOR CAUSE – Notwithstanding the contract term specified ~~in this contract above~~, the Village ~~of Roscoe~~ shall have the right to terminate the contract with cause, in whole or in part, if, in its sole discretion, it determines that MCE has failed to perform satisfactory work. In the event the Village decides to terminate the contract for failure to perform satisfactorily, the Village shall provide MCE at least thirty (30) days' written notice prior to the date of termination.

If the contract is terminated ~~with~~ for cause, MCE shall be entitled to receive compensation for all reasonable, allocable and allowable contract services satisfactorily performed by MCE up to the date of termination that were accepted by the Village.

9.) ASSIGNMENT – MCE shall not assign, transfer, or convey any rights under this contract without the prior written consent of the Village.

10.) INSURANCE – MCE shall at its own expense, procure and maintain the following insurance coverage and shall provide a certificate of insurance to the Village Clerk verifying these coverages, including any required endorsements or riders, during the term of this contract:

- General Liability – One Million Dollars (\$1,000,000.00) combined single limit and Two Million Dollars (\$2,000,000.00) aggregate for bodily injury, personal injury, and property damage.
- Automobile Liability Insurance
- Workers Compensation insurance for its employees
- The Village of Roscoe shall be named as an additional insured on MCE's insurance policies, on a primary and non-contributory basis, with subrogation rights against the Village waived.

11.) INDEPENDENT CONTRACTOR – It is agreed and understood between the parties that MCE is an independent contractor. MCE is not an employee of the Village of Roscoe and shall

not be entitled to any benefits enjoyed by employees of the Village. MCE ~~remains shall retain in~~ control of all of its employees, including but not limited to hiring, firing, discipline, evaluation, and establishment of standards for performance thereof. All MCE personnel rendering services hereunder shall be, for all purposes, employees of MCE, ~~although they may act as officers or agents of the Village even~~ while acting within the scope of the services performed under this contract.

12.) INDEMNIFICATION – To the fullest extent permitted by law, MCE shall defend, indemnify, and hold harmless the Village, its elected and appointed officials, employees, consultants, and volunteers and others working on behalf of the Village, from and against any and all third-party claims, demands, suits, costs (including reasonable ~~legal costs attorney's fees~~), expenses, and liabilities ("Claims") alleging personal injury, including bodily injury or death, and/or property damage, but only to the extent that any such Claims are caused by the mistake, error, omission or negligence of MCE, or by any officer, employee, representative, or agent of MCE or the material breach of any obligation under this contract by MCE, or by any officer, employee, representative, or agent of MCE. MCE shall have no obligations under this section to the extent that any Claim arises as a result of MCE's compliance with specific municipal laws, ordinances, rules, regulations, resolutions, executive orders, or other instructions received from the Village and lawfully and properly carried out by MCE. If either party becomes aware of any incident likely to give rise to a Claim under the above indemnities, it shall notify the other and both parties shall cooperate fully in investigating the incident. ~~Nothing herein shall be construed to be a waiver of statutory immunity of the State of Wisconsin. This contract shall not be construed to modify the immunity of the State of Wisconsin.~~

13.) APPLICABLE LAW – This contract shall be governed in all respects by the law of the State of ~~Wisconsin~~ Illinois, and any litigation with respect thereto shall be brought in the courts of the State of Wisconsin.

14.) SEVERABILITY – If any term or provision in this contract is determined to be illegal, unenforceable or invalid in whole or in part for any reason, such illegal, unenforceable or invalid provision or part thereof shall be stricken from this contract, and such provision shall not affect the legality, enforceability, or validity of the remainder of this contract. If any provision or part thereof of this contract is stricken in accordance with the provisions of this section, then the stricken provision shall be replaced, to the extent possible, with a legal, enforceable, and valid provision that is as similar in tenor to the stricken provision as legally possible.

15.) ENTIRE AGREEMENT – This contract and all other agreements, exhibits, attachments, and schedules referred to in this contract constitute the final, complete, and exclusive statement of the terms of the agreement between the parties pertaining to the subject matter of this contract and supersedes all prior and contemporaneous understandings or agreements of the parties. No party has been induced to enter into this contract by, nor is any party relying on, any representation, understanding, agreement, commitment or warranty outside those expressly set forth in this contract.

IN WITNESS WHEREOF, the parties hereto have caused this agreement to be executed and intend for the agreement to be effective as of the date and year first specified above.

Allison Schwark, Municipal Code Enforcement, LLC

Date

NAME, TITLE

Date

ATTEST:

NAME, TITLE

Date

**VILLAGE OF ROSCOE
ORDINANCE NO. 2025-32**

A RESOLUTION APPROVING AN AGREEMENT WITH MUNICIPAL CODE ENFORCEMENT, LLC FOR CODE ENFORCEMENT SERVICES

WHEREAS, the Village of Roscoe, Illinois (“Village”) is a non-home rule municipality organized and operating under the Illinois Municipal Code (65 ILCS 5/1-1-1 et seq.); and

WHEREAS, pursuant to its statutory authority under the Illinois Municipal Code, the Village is empowered to enter into agreements for services necessary to enforce its ordinances and promote the public health, safety, and welfare; and

WHEREAS, the Village has identified the need to retain a qualified contractor to assist with the enforcement of municipal ordinances relating to property maintenance, nuisance abatement, zoning compliance, and related matters; and

WHEREAS, Municipal Code Enforcement, LLC (“MCE”) has submitted a proposal to provide such services to the Village, including, but not limited to, routine inspections, issuance of violation notices, coordination of abatement efforts, and documentation to support legal enforcement proceedings; and

WHEREAS, the Corporate Authorities of the Village of Roscoe find that entering into an agreement with Municipal Code Enforcement, LLC is in the best interest of the Village and necessary to enhance the effectiveness of its code enforcement efforts.

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF ROSCOE, WINNEBAGO COUNTY, ILLINOIS AS FOLLOWS:

Approval of Agreement: The Agreement by and between the Village of Roscoe and Municipal Code Enforcement, LLC, for the provision of code enforcement services, substantially in the form attached hereto as *Exhibit A*, is hereby approved.

Authorization to Execute: The Village President is hereby authorized to execute, and the Village Clerk to attest, said agreement, and the officers and staff of the Village are hereby authorized and directed to take all actions necessary to carry out the purpose and intent of this Resolution.

Effective Date: This Resolution shall be in full force and effect upon its passage, approval, and publication as required by law.

EXHIBIT “A”
[Resolution 2025-R32]
Agreement

VILLAGE OF ROSCOE

AGENDA ITEM - STAFF REPORT



Item # 12.

Agenda Item: 2025 Class "D" Patching Program – Bid Recommendation Letter

Date: 07-01-2025

Meeting: Village Board of Trustees

Prepared by: Brandon Boggs (Fehr Graham)

Department: Public Works/Engineering

Overview/Background Information

Bids for the 2025 Class D Patching Program were opened publicly at Village Hall on June 19th at 10:00am. Only two (2) bids were received: Norwest Construction Inc. and Stenstrom Excavating as shown in the Bid Recommendation Letter and Bid Tabulation.

The Village budgeted \$100,000.00 for the annual Class D Patching program. Due to the low bid amount falling under the \$100,000 budget, Public Works will engage Norwest Construction to extend limits of the patching locations specified in the bid specifications and will also request a change order to add any new locations identified by staff to be included in the annual program.

Key Issues

N/A

Fiscal Note/Budget Impact

The low bid (Norwest Construction, Inc.) was the lowest qualified bidder at \$63,790.00.

Prior Legislative Actions

N/A

Action Required/Recommendation

Staff recommends approval of entering into a contract with Norwest Construction Inc. for the quoted amount of \$63,790.00 for the 2025 Class D Patching project.

Attachments

Bid Recommendation Letter
Bid Tabulation

June 25, 2025

Village Board of Trustees
Village of Roscoe
10631 Main Street
Roscoe, IL 61073

**RE: Village of Roscoe
2025 Class "D" Patching Program Bid Recommendation**

Board of Trustees,

Bids were opened on Thursday, June 19, 2025 at 10:00 a.m. at Roscoe Village Hall for the above referenced project. Two bids were received, and a tabulation of bids is enclosed for your reference.

The apparent low bidder was Norwest Construction, Inc. of South Beloit, Illinois. After full evaluation of the submitted bids, it is our recommendation that the bid proposal from Norwest Construction, Inc. be awarded.

Please feel free to contact me should you have any further questions.

Sincerely,



Brandon Boggs
Village Engineer

Enc.

TABULATION OF BIDS Village of Roscoe 2025 Class D Patching Program Opened: June 19, 2025, 10:00 a.m.					Norwest Construction, Inc.	Stenstrom Excavating
					82 Prairie Hill Rd	P.O. Box 5946
					South Beloit, IL 61080	Rockford, IL 61125
	Items	Scope	Units	Quantity	Total Price	Total Price
1	6305 Greystone	Class D Patch, 3"	SY	202.53	\$ 7,845.00	\$ 10,100.00
2	6369 Greystone	Class D Patch, 3"	SY	181.44	\$ 7,080.00	\$ 8,925.00
3	6247 Greystone	Class D Patch, 3"	SY	119.47	\$ 4,830.00	\$ 6,200.00
4	Meadowbrook & Cherrywood Intersection	3" HMA SC Removal, 3" HMA SC	SY	235.33	\$ 9,500.00	\$ 12,750.00
5	Love Road	Class D Patch, 3"	SY	501.11	\$ 19,070.00	\$ 23,250.00
6	6123 Silver Hawk	Class D Patch, 3"	SY	36.67	\$ 1,830.00	\$ 3,000.00
7	Kelmor & 3rd Intersection	Class D Patch, 3"	SY	65.00	\$ 2,860.00	\$ 4,600.00
8	Woodchuck Trail	Class D Patch, 3"	SY	64.53	\$ 2,840.00	\$ 4,600.00
9	Equine Drive Cul-De-Sac	Class D Patch, 3"	SY	205.03	\$ 7,935.00	\$ 10,800.00

Total Bid	As Read	\$63,790.00	\$84,225.00
	As Calculated	\$63,790.00	\$84,225.00

**VILLAGE OF ROSCOE, ILLINOIS
RESOLUTION NO. 2025-33**

**RESOLUTION BY THE BOARD OF TRUSTEES OF THE VILLAGE OF ROSCOE,
AWARDING THE CONTRACT FOR THE VILLAGE’S CLASS “D” ROAD PATCHING
(2025)**

WHEREAS, the Village wishes to encourage orderly development within its borders; and

WHEREAS, the Village must build and maintain roads within its jurisdictional boundaries in order to ensure the health, welfare and safety of its residents; and

WHEREAS, the Village has previously let out for bid a contract for the Class “D” patching of roads within its jurisdiction; and

WHEREAS, the Village of Roscoe has complied with local ordinance and State Statute in the solicitation and evaluation of such bids; and

WHEREAS, the Village has evaluated all bids and determined that the lowest and best bid for the general road maintenance Class “D” patching was from **Norwest Construction & Blacktop** for the unit prices as set forth in attached Exhibit “A”; and

WHEREAS, the Village wishes to award said contract to **Norwest Construction & Blacktop** and

WHEREAS, it will be in the best interests of the citizens of the Village to award said contract to the aforesaid company; and

NOW THEREFORE BE IT RESOLVED by the Board of Trustees of the Village of Roscoe, that by the adoption of this resolution:

Section 1. The Village President is authorized to enter into, and sign an agreement on behalf of the Village, with **Norwest Construction & Blacktop** for the proposed Class “D” patching road maintenance program, with unit prices in the bid amounts as set forth in Exhibit “A”, and with the total project costs **not to exceed \$100,000**.

Section 2. That this resolution shall be in full force and effect from and after its adoption as provided by law.

2025-R33				
1 st Read:				
PASSED BY ROLL CALL VOTE ON:				
NAME	AYE	NAY	ABSTAIN	ABSENT
Trustee William Babcock				
Trustee John Broda				
Trustee Dayne Mead				
Trustee Justin Plock				
Trustee Michael Sima				
Trustee Michael Wright				
President Carol A. Gustafson				

APPROVED JULY 01, 2025:

ATTEST:

VILLAGE PRESIDENT

VILLAGE CLERK

EXHIBIT “A”
[Resolution 2025-R33]

Bid Proposal

VILLAGE OF ROSCOE

AGENDA ITEM - STAFF REPORT



VILLAGE OF
ROSCOE

Item # 13.

Agenda Item: 2025 Fall Festival & Parade

Date: 6/24/2025

Meeting: Board 7/1/2025

Prepared by: Janel

Department: Permits

Overview/Background Information

The request is for a special event permit for the 115th Fall Festival and temporary liquor license.

Festival Event Dates & Times: September 5th 5pm-10pm, September 6th 12pm-10pm, September 7th 12pm-8pm

Parade Date: September 7th 11am

Event Highlights:

Amusement rides for all ages

Exhibitors showcasing local vendors and products

A variety of food and beverage options available

Key Issues

****A temporary liquor license was submitted by Poison Ivy Pub on 6/23/2025 and is included in the special event application.**

A kickoff meeting is scheduled for July 22nd with the Hibbards, Public Works, Administration, Police Department and Fire Department with additional meetings planned.

Fiscal Note/Budget Impact

The Fall Festival is a fundraiser for the Roscoe Lions Club.

Prior Legislative Actions

This is an annual event which has always been approved.

Action Required/Recommendation

Approval of special event permit and temporary liquor license

Attachments

Fall Festival Special Event App

Fall Festival Liquor App

**Special Event
Application Form**

Return completed form to Roscoe Police Department * 10595 Main St. * PO Box 312 * Roscoe, IL 61073

☒ **Assembly** ☐ **Block Party** ☐ **Neighborhood Garage Sale**

Name of the Event and Sponsoring Organization:

Roscoe Lions Club Fall Festival and Parade

Nature of Event:

115th Fall Festival, Community Celebration, Parade and Lions Club FundraiserLocation of Event: Leland Park (Festival) , Main Street (Parade) Projected Attendance: 10KAddress of Organizer: 9331 Edgefield Phone Number [REDACTED]Event Date(s): Sept 5, 6, 7, 2025Event Hours: 9/5 - 5pm -10pm am/pm until 9/6 - 12pm - 10pm am/pm 9/7- 12pm-8pmSetup/Assembly Date: Sept 2, 3, 4, 2025 Start Time: 7am am/pmDismantle Date: Sept 7 - 10pm am/pm Completion Time: Sept 8 - 12PM am/pmPlease describe, in specific details, the scope of your setup/assembly work:
(submit separate document if necessary)Amusement rides, Tents and Trucks for carnival40' X 100' vendor tent along Harrison StFood vendors tents and food trucks

Will this event require use of fireworks?	☐ Yes	☒ No
Will this event require street closures	☒ Yes	☐ No
Will alcohol be served?	☒ Yes	☐ No
Will signage be posted?	☐ Yes	☒ No
Will food be served?	☒ Yes	☐ No

If answering yes to any of the above, please provide separate individual permit applications forms as outlined in the Special Event Guidelines and Checklist documents

Phone: (815) 623-2829 * Fax: (815) 623-1360 * Email: permits@villageofroscoe.com



Special Event Application Form

Who is your point of contact for this event? (must be available during entire duration of event)

Name: Bill and Gladys Hibbard Phone Number: [REDACTED]
Email: [REDACTED]

Additional Comments:

Each food vendor is responsible for their own Food Permit from the Winnebago County Health Department

Applicant Signature:

Date:

[REDACTED]

6-17-2025

Return completed application to: Roscoe Village Hall
10631 Main Street
Roscoe, Illinois 61073
permits@villageofroscoe.com

OFFICIAL USE ONLY

Date Filed: 6-17-2025

Village Administrator: _____ Date: _____
Signature

Village Board (if necessary): _____ Date: _____
Signature

Application Fee Paid: \$100 Special Event: Neighborhood Garage Sale
\$50 Special Event: Assembly
\$25 Special Event: Block Party

Receipt

Cc: Police Department, Public Works, Zoning, HRFPD, WCHD

Special Event
Site Plan Exhibit

Please provide a site plan depicting the location of the proposed event, as well all applicable items identified in the Application Checklist. An aerial photograph of the event location will be provided by Village upon request for use by applicant.

Event Site Plan:

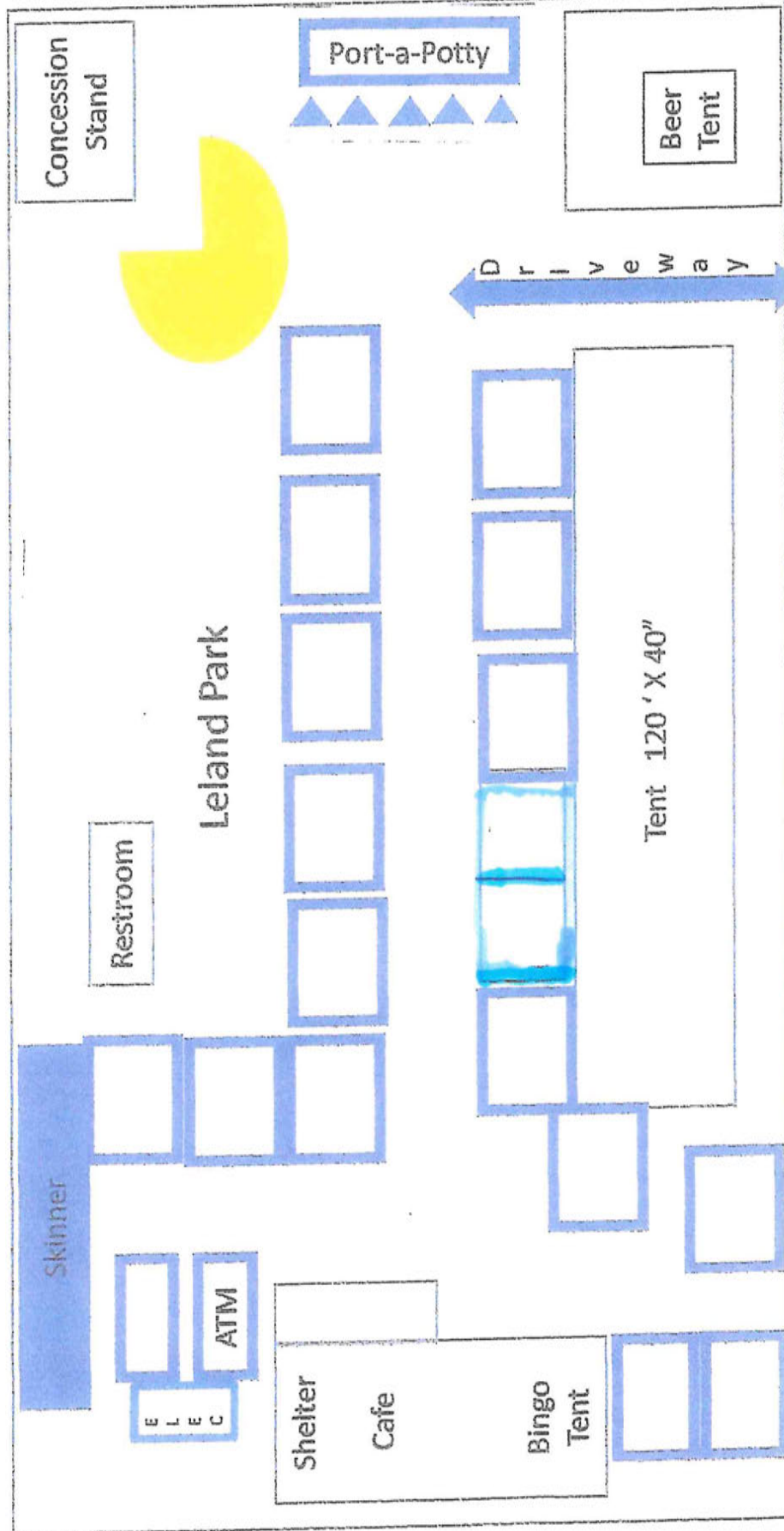
SEE
ATTACHED

Broad Street Closed

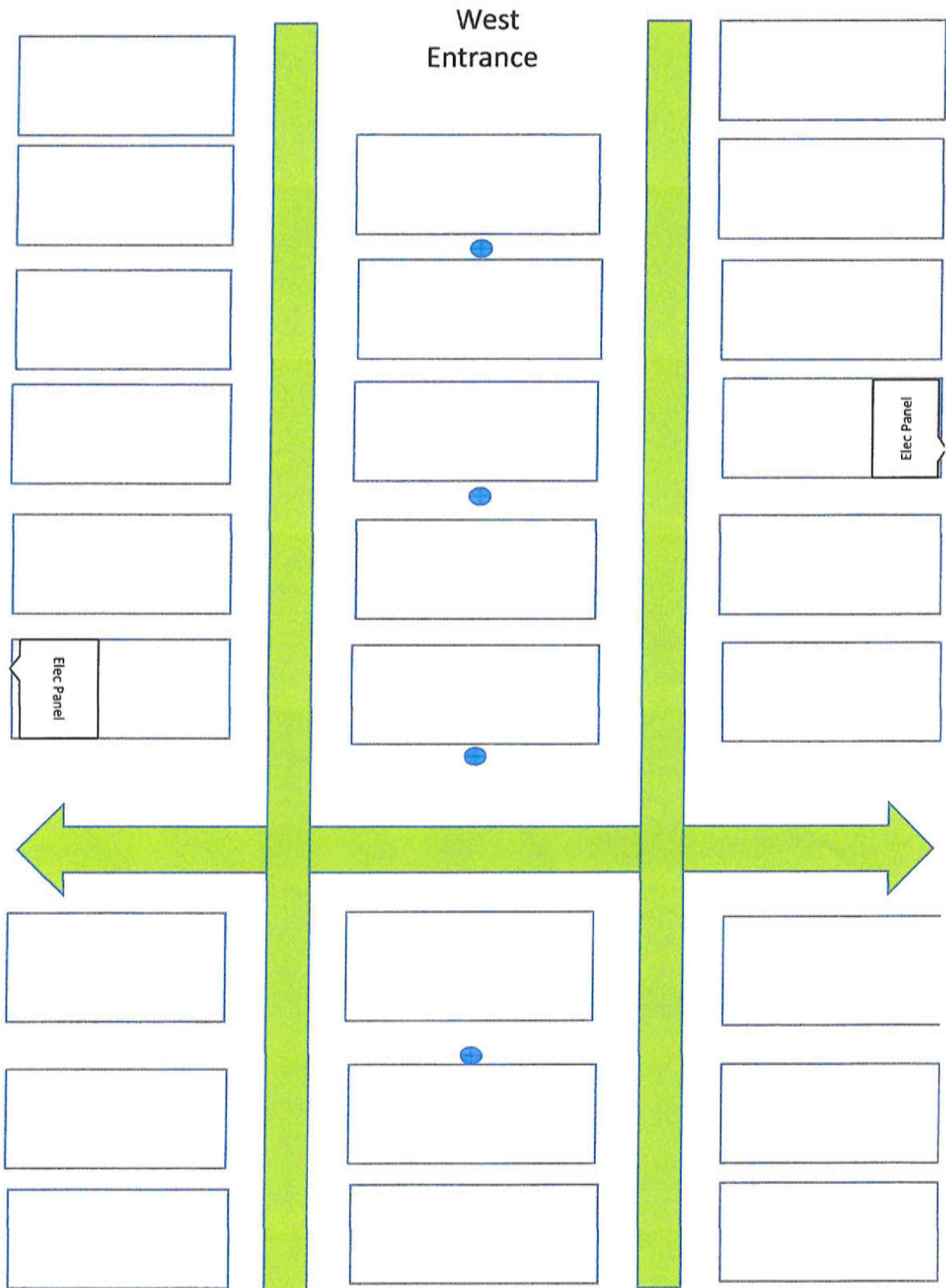
FOURTH STREET CLOSED

Stage

Item # 13.



THIRD STREET





Special Event
Hold Harmless Agreement


Roscoe Lions Club

I, _____ indemnify and hold the Village of Roscoe harmless against any and all liability and expenses whatsoever, for bodily injury or death, including without limitation injury or death to agents, employees, servants or volunteers of the applicant(s) that may be casually related to any act of ordinary negligence, intentional, willful or wanton misconduct and any such claim, loss or injury arising out of participation with the event

known as Roscoe Lions Club Fall Festival & Parade

to be held Sept 5, 6, 7, 2025

Signed this 17TH day of JUNE, 2025

Roscoe Lions Club (Bill Hibbard)

Name

P O Box 304, Roscoe IL 61073

Address



Signature



Witness



CERTIFICATE OF LIABILITY INSURANCE

Item # 13.
DATE (MM/YY)
09/03/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER DSP Insurance Services, Inc. 1900 E. Golf Rd., Ste. 225 Schaumburg, IL 60173	CONTACT NAME: Bryan Adams	
	PHONE (A/C, No, Ext): 1-800-316-6705 FAX (A/C, No): 847-934-6186	
	E-MAIL ADDRESS: lionsclubs@dspins.com	
INSURED Int'l Association of Lions Roscoe 271 Roscoe Illinois	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A: ACE American Insurance Company	22667
	INSURER B:	
	INSURER C:	
	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES	CERTIFICATE NUMBER:	REVISION NUMBER:
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.		

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	GENERAL LIABILITY ☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR ☒ Agg. Per Named Insured is \$2,000,000 GEN'L AGGREGATE LIMIT APPLIES PER: ☒ POLICY ☐ PRO-JECT ☐ LOC		HDOG48914445	09/01/2024	09/01/2025	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 10,000,000 PRODUCTS - COM/OP AGG \$ 2,000,000
A	AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ ALL OWNED AUTOS ☒ HIRED AUTOS ☐ SCHEDULED AUTOS ☒ NON-OWNED AUTOS		ISAH10835549	09/01/2024	09/01/2025	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	UMBRELLA LIAB EXCESS LIAB DED RETENTION \$	☐ OCCUR ☐ CLAIMS-MADE				EACH OCCURRENCE \$ AGGREGATE \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	☐ Y/N N/A				WC STATU-TORY LIMITS OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

Provisions of the policy apply to the named insureds participation in the following activity during the policy period shown above: Roscoe Lions Club Fall Festival, September 2-10, 2024

*** Village of Roscoe, its elected & appointed officials, officers, employees, agents and representatives are listed as additional insureds on a primary non-contributory basis***

is included as an Additional Insured(s), but only with respect to General Liability arising out of the issuance of permit(s) to the Insured shown above and not out of the sole negligence of said additional insured.

Roscoe Lions Club Fall Festival

PROVISIONS OF THE POLICY DO NOT APPLY TO THE SALE OR SERVING OF ALCOHOLIC BEVERAGES

CERTIFICATE HOLDER Village of Roscoe 10631 Main St Roscoe Illinois 61073	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
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VILLAGE OF ROSCOE

AGENDA ITEM - STAFF REPORT



VILLAGE OF
ROSCOE

Item # 14.

Agenda Item: Ordinance Implementing Municipal Grocery Sales Tax

Date: June 17, 2025

Meeting: COTW

Prepared by: Attorney Tom Green

Department: Administration

Overview/Background Information

Please refer to information provided in the Staff Report and resource material included for the Village Board Agenda items at the June 3rd meeting (see June 3rd Staff Report and IML summary attached).

In its simplest terms, the State has amended the revenue code to discontinue imposition of the Grocery Sales Tax. At the same time, the State has amended the Municipal Code to allow each municipality to continue the tax at its current level. The Ordinance will maintain the sales tax on groceries at its current level and maintain the stream of revenue into the general fund of the Village.

Key Issues

This Grocery Sales Tax will maintain the sales tax at current levels. If the Ordinance were not approved, income to the Village through sales tax would be reduced based on the amount of grocery sales.

Fiscal Note/Budget Impact

If the Municipal Grocery Tax is approved there will be no Budget impact. If the Municipal Grocery Tax is not approved, income from sales tax is projected to be reduced by approximately \$100,000.00 annually.

Prior Legislative Actions

None.

Action Required/Recommendation

The Committee of the Whole should discuss and make a recommendation to the Village Board regarding passage of this Ordinance.

Attachments

- June 3rd Agenda Item – Staff Report
- IML Publication from 4/29/2025 entitled: Locally Imposed Grocery Sales Tax
- Ordinance entitled: AN ORDINANCE IMPLEMENTING A MUNICIPAL GROCERY RETAILERS' OCCUPATION TAX AND A MUNICIPAL GROCERY SERVICE OCCUPATION TAX FOR THE VILLAGE OF ROSCOE, ILLINOIS

ORDINANCE NO. _____

**AN ORDINANCE IMPLEMENTING A MUNICIPAL GROCERY RETAILERS'
OCCUPATION TAX AND A MUNICIPAL GROCERY SERVICE OCCUPATION TAX
FOR THE VILLAGE OF ROSCOE, ILLINOIS**

WHEREAS, the Illinois Municipal Code, 65 ILCS 5/1-2-1, provides that the corporate authorities of each municipality may pass all ordinances and make all rules and regulations proper or necessary, to carry into effect the powers granted to municipalities, with such fines or penalties as may be deemed proper; and,

WHEREAS, the Village of Roscoe (**Village**) is a non-home rule Illinois municipality pursuant to the Constitution of the State of Illinois of 1970, as amended; and,

WHEREAS, Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24) provides that, beginning on January 1, 2026, all Illinois municipalities may impose a tax “upon all persons engaged in the business of selling groceries at retail in the municipality” (the “Municipal Grocery Tax”) (65 ILCS 5/8-11-24); and,

WHEREAS, the Municipal Grocery Retailers’ Occupation Tax may be imposed “at the rate of 1% of the gross receipts from these sales” (65 ILCS 5/8-11-24); and,

WHEREAS, any Municipal Grocery Retailers’ Occupation Tax shall be administered, collected and enforced by the Illinois Department of Revenue; and,

WHEREAS, Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24) requires any municipality imposing a Municipal Grocery Retailers’ Occupation Tax under Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24) to also impose a Service Occupation Tax at the same rate, “upon all persons engaged, in the municipality, in the business of making sales of service, who, as an incident to making those sales of service, transfer groceries” as “an incident to a sale of service” (the “Municipal Grocery Service Occupation Tax”) (65 ILCS 5/8-11-24); and,

WHEREAS, any Municipal Grocery Service Occupation Tax shall be administered, collected and enforced by the Illinois Department of Revenue; and,

WHEREAS, the **President and Board of Trustees of the Village** believe that it is appropriate, necessary and in the best interests of the **Village** and its residents, that the **Village** levy a Municipal Grocery Retailers’ Occupation Tax as permitted by Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24); and,

WHEREAS, **President and Board of Trustees of the Village** believe that it is appropriate, necessary and in the best interests of the **Village** and its residents, that the **Village** levy a Municipal Grocery Service Occupation Tax as permitted by Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24); and,

NOW, THEREFORE, be it ordained, by the **President and Board of Trustees of the Village of Roscoe (Village)** as follows:

Section 1. Incorporation of Recitals. The foregoing recitals shall be and are hereby incorporated as findings of fact as if said recitals were fully set forth herein.

Section 2. Municipal Grocery Retailers' Occupation Tax Imposed. A tax is hereby imposed upon all persons engaged in the business of selling groceries at retail in this municipality at the rate of 1% of the gross receipts from such sales made in the course of such business while this Ordinance is in effect. The imposition of this tax is in accordance with and subject to the provisions of Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24).

Section 3. Municipal Grocery Service Occupation Tax. A tax is hereby imposed upon all persons engaged in this municipality in the business of making sales of service, who, as an incident to making those sales of service, transfer groceries as an incident to a sale of service. The rate of this tax shall be the same rate identified in Section 2, above. The imposition of this tax is in accordance with and subject to the provisions of Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24).

Section 4. Illinois Department of Revenue to Administer Both Taxes. The taxes hereby imposed, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Department of Revenue of the State of Illinois. The Illinois Department of Revenue shall have full power to administer and enforce the provisions of this Ordinance.

Section 5. Clerk to file Ordinance with Illinois Department of Revenue. As required under Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24), the Clerk is hereby directed to file a certified copy of this Ordinance with the Illinois Department of Revenue on or before October 1, 2025.

Section 6. Effective Date. The taxes imposed by this Ordinance shall take effect on the later of: (i) January 1, 2026; (ii) the first day of July next following the adoption and filing of this Ordinance with the Department of Revenue, if filed on or before the preceding April 1st; or, (iii) the first day of January next following the adoption and filing of this Ordinance with the Department of Revenue, if filed on or before the preceding October 1st.

Section 7. Repeal of Conflicting Provisions. All ordinances, resolutions and policies or parts thereof, in conflict with the provisions of this Ordinance are, to the extent of the conflict, expressly repealed on the effective date of this Ordinance.

Section 8. Severability. If any provision of this Ordinance or application thereof to any person or circumstances is ruled unconstitutional or otherwise invalid, such invalidity shall not affect other provisions or applications of this Ordinance that can be given effect without the invalid application or provision, and each invalid provision or invalid application of this Ordinance is severable.

Section 9. Headings/Captions. The headings/captions identifying the various sections and subsections of this Ordinance are for reference only and do not define, modify, expand or limit any of the terms or provisions of the Ordinance.

Section 10. Publication. The Clerk is directed by the corporate authorities to publish this Ordinance in pamphlet form. This Ordinance shall be in full force and effect after its passage and publication in accordance with 65 ILCS 5/1-2-4.

PASSED THIS ____ day of _____, 20____.

AYES: _____

NAYS: _____

ABSTENTIONS: _____

ABSENT: _____

APPROVED THIS ____ day of _____, 2025.

Village President

ATTEST:

Clerk

VILLAGE OF ROSCOE

AGENDA ITEM - STAFF REPORT



VILLAGE OF
ROSCOE

Item # 14.

Agenda Item: Discussion of Grocery Tax Elimination and Local Implementation

Date: June 3, 2025

Meeting: Village Board

Prepared by: Josef Kurlinkus

Department: Administration

Overview/Background Information

As part of Public Act 103-0781, the State of Illinois has enacted legislation to eliminate the 1% statewide grocery sales tax effective January 1, 2026. This tax has historically been collected by the Illinois Department of Revenue and distributed entirely to local municipalities and counties, generating approximately \$325 million annually in revenue across the state.

For the Village of Roscoe, the anticipated revenue loss is approximately \$100,000 annually, which currently supports core municipal services. While the State's repeal was delayed until January 2026—partly due to advocacy efforts by the Illinois Municipal League (IML) and organizations such as the Northern Illinois Council of Governments (NorthCOG)—municipalities are now faced with the decision of whether to adopt a local grocery tax to prevent revenue shortfalls.

The legislation grants authority to both home rule and non-home rule municipalities to enact a 1% locally imposed grocery sales tax via ordinance, without referendum, to take effect as early as January 1, 2026, if the ordinance is filed with IDOR by October 1, 2025. Delayed implementation is also possible, provided ordinances are postmarked before April 1 or October 1 of a given year, with effective dates of July 1 or January 1, respectively.

In response, the other municipal members of the Northern Illinois Council of Governments (NorthCOG) are all placing this item on their agendas during the month of June, and it is expected that most will adopt an ordinance approving a local grocery tax in order to preserve this revenue stream.

Key Issues

- Whether the Village wishes to pursue adoption of a local 1% grocery sales tax to offset the projected \$100,000 annual loss in revenue.
- Potential impacts to core services and capital programs if the tax is not replaced.
- Timing and process for local ordinance adoption and filing (must be postmarked by October 1, 2025 for January 1, 2026 implementation).
- Public communication and outreach strategies for residents and local businesses.
- Regional alignment and consistency with other NorthCOG municipalities, most of whom are expected to move forward with adoption in June.

Fiscal Note/Budget Impact

- Projected annual revenue loss without a local tax: **\$100,000**.
- If a local tax is adopted timely, there will be **no lapse** in grocery tax revenue.
- If no action is taken, the grocery tax will be **automatically repealed** in Roscoe on **January 1, 2026**, and the Village will permanently lose this revenue stream.

Action Required/Recommendation

This item is presented for discussion only.

Locally Imposed Grocery Sales Tax

BY ILLINOIS MUNICIPAL LEAGUE STAFF

April 29, 2025

During the 2024 Spring Legislative Session, the Illinois Municipal League (IML) played an integral role in securing the authority for both home rule and non-home rule municipalities to implement by ordinance a 1% locally imposed grocery sales tax (without need for referendum approval) following the elimination of the statewide grocery tax effective January 1, 2026.

While IML's preference was to maintain the status quo and for the tax to remain statewide, Public Act 103-0781 repeals the statewide tax on groceries. However, the authority to implement a 1% grocery sales tax locally by ordinance was approved as part of the same legislation.

IML advocated for a delayed implementation date of the statewide grocery tax repeal and the elimination of the Illinois Department of Revenue's (IDOR) administrative fees to collect and remit the tax, meaning municipalities will see no decrease or lapse in grocery tax revenue, if timely in implementing the tax locally.

IMPLEMENTATION TIMELINE

- **Now:** Municipalities that wish to implement the local grocery tax effective on January 1, 2026, should adopt IML's model ordinance now to ensure timely filing with the Illinois Department of Revenue.
- **Prior to October 1, 2025:** A certified copy of an ordinance authorizing the local implementation of a grocery sales tax must be submitted to IDOR, postmarked by October 1, 2025.
- **January 1, 2026:** The statewide grocery sales tax expires; only locally imposed grocery sales taxes will remain.

The statewide tax will not be repealed until January 1, 2026; until then, nothing will change and no action will be necessary by municipalities. However, for those municipalities that wish to implement the tax locally on day one, there are important benchmarks to consider.

For municipalities, both home rule and non-home rule, that wish to implement a local grocery sales tax effective on January 1, 2026, the first step is to pass an authorizing ordinance. IML has developed a model ordinance that can be adopted locally, which is available on our website.¹ A certified copy of the ordinance must then be submitted to IDOR, postmarked by October 1, 2025, in order for the tax to be imposed beginning January 1, 2026. This will guarantee no lapse in revenues from this tax.

The ordinance must be sent to IDOR through MyLocalTax² or via USPS, FedEx or UPS (it may not be submitted by email) to:

*Aaron Allen, Division Manager
Local Tax Allocation Division 3-500
Illinois Department of Revenue
101 West Jefferson Street
Springfield, IL 62702
(217) 785-7116*

If a municipality chooses to wait to implement a local 1% grocery tax at a later date, please keep in mind that ordinances authorizing a local tax must be sent to IDOR and postmarked before April 1 for collection to begin on July 1, or postmarked after April 1 but before October 1, for collections to begin January 1 of the following year.

If your municipality does not wish to impose the grocery tax locally after the statewide expiration, no action is required and the 1% grocery tax will be automatically repealed within your jurisdiction on January 1, 2026.

IML suggests you consult with your municipal attorney prior to considering the adoption of this model ordinance. More resources are available at iml.org/grocerytax.

¹ <https://www.iml.org/page.cfm?category=5382>

² https://mytax.illinois.gov/MyLocalTax/_/



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POLICY SPOTLIGHT | APRIL 11, 2024

Should Illinois Eliminate the State Grocery Tax?

The state of Illinois imposes a “Retailer’s Occupation Tax” (ROT), or sales tax, of 6.25% on general merchandise and 1% on qualifying food, drugs, and medical appliances.¹ The 1% tax is charged on most food items for home consumption, or “food at home” (FAH) and is often referred to as a “grocery tax.” The state grocery tax plays a role in local government finance because a portion of state receipts are passed through to municipalities. Illinois is among 13 states that impose a grocery tax (Figueroa & Legendre, 2020).²

Grocery taxes are a controversial way to raise revenue. Because low-income households spend a much higher share of their income on food than better-off households, the concern is that the grocery tax may be regressive, so that low-income households end up paying more than their “fair share” of taxes. A tax on FAH may also encourage consumer substitution into less nutritious food away from home (FAFH). Because of this, the grocery tax could have an adverse impact on lower-income households’ health.

Under current law, one percentage point of the state’s 6.25% ROT (or 16% of state ROT

Author

Institute of Government and Public Affairs

Elizabeth T. Powers, Interim Associate Director, Institute of Government and Public Affairs, Associate professor in the Department of Economics at the University of Illinois at Urbana-Champaign. An expert on family centered policies, including child care, she has assisted the Illinois Department of Human Services and other policy actors.

collections) is passed through to municipal governments.³ Elimination of the grocery tax would lower ROT revenue by reducing the taxable base of retail sales.⁴ In 2022 Gov. Pritzker and the General Assembly agreed to suspend the grocery tax for state fiscal year (SFY) 2023 (P.A. 102-0700). From July 1, 2022 through June 30, 2023, items formerly subject to the 1% tax rate (with the exception of medicines and drugs) were not subject to the state tax.⁵ It is important to note that the elimination of the grocery tax only eliminates the portion of ROT revenue that is generated by grocery sales. The state still passes through a 1% ROT collected on non-grocery items. This means that the elimination of the grocery tax has a fairly small revenue impact relative to all ROT that is passed through to local governments.

¹ A detailed description of Illinois sales taxes can be found at <https://perma.cc/X3J8-MG4D>.

² The other states with grocery taxes are Arkansas (0.125%), Missouri (1.23%), Virginia (2.5%), Utah (3.0%), Alabama (4.0%), Hawaii (4.0%), Tennessee (4.0%), Oklahoma (4.5%), South Dakota (4.5%), Idaho (6.1%), Kansas (6.5%) and Mississippi (7.0%). Hawaii, Oklahoma, Idaho, and Kansas have a state tax credit to partly offset the cost of the tax for low-income households (Figueroa & Legendre, 2020).

³ For more details on how the state ROT is distributed, see <https://perma.cc/6QG6-7QMG>.

⁴ Items such as alcoholic beverages, soft drinks, and prepared food for immediate consumption would continue to be taxed at the 6.25% rate (see <https://perma.cc/Y7MH-L2F7>).

⁵ Further details on the SFY 2023 suspension are available at <https://perma.cc/U8JV-B8AT>.

The state estimated a revenue reduction of \$360 million due to the elimination of the grocery tax in SFY 2023 (Gourdie, 2024), and local governments were reimbursed for their losses.⁶

The state grocery tax went back into effect on July 1, 2023. In his 2025 budget, Gov. Pritzker seeks to permanently eliminate the tax on July 1, 2024, without offering local governments any

In announcing his proposal, Governor Pritzker argued that

“It’s one more regressive tax we just don’t need. If it reduces inflation for families from 4% to 3%, even if it only puts a few hundred bucks back in families’ pockets, it’s the right thing to do (Inklebarger, 2024).”

compensating revenue stream.

This brief argues that the implications of eliminating the grocery tax are not so clear-cut. I consider the extent to which eliminating the

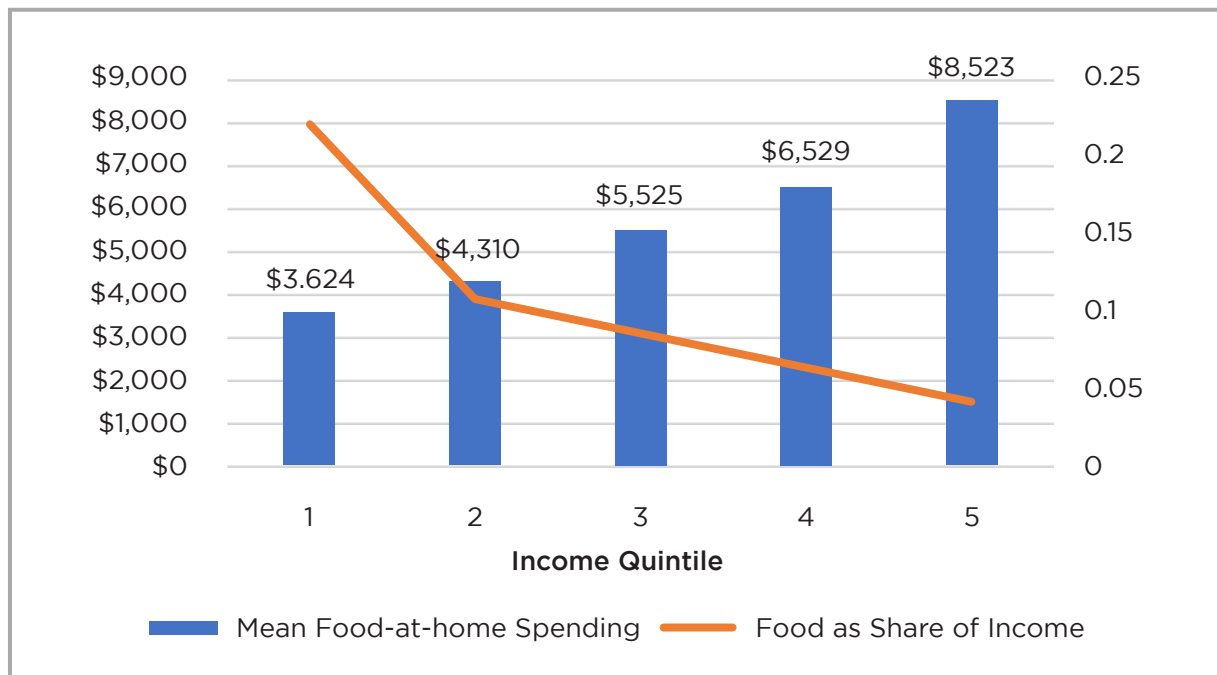
grocery tax would reduce household expenses, reduce tax regressivity, and encourage healthy diets. That analysis is followed by a discussion of the impact on municipal revenue and possible responses.

OVERVIEW OF FISCAL BALANCE

Because the state grocery tax is just 1%, a family would have to spend at least \$30,000 on FAH grocery items to obtain the “few hundred bucks” in savings mentioned by the Governor in the course of one year. **Figure 1** shows that average annual expenditures on FAH for 2022 (the latest available year) in the U.S. ranged from \$3,624 for the lowest-income households to \$8,523 for the highest-income households.⁷ It would take a low-income family over 8 years to accumulate several hundred dollars in tax savings from the elimination of the grocery tax. The state grocery tax liability of higher-income households would go down the most due to their higher FAH spending, but even the highest quintile households would need more than 3 years to accrue several hundred dollars in savings.

Figure 1. Food at Home Expenditures and Food at Home Expenditures as a Share of Household Income

Notes: Data from Bureau of Labor Statistics Table 1101 available at <https://www.bls.gov/cex/tables/calendar-year/mean-item-share-average-standard-error/cu-income-quintiles-before-taxes-2022.pdf>.



⁶ It is notable that in FY 2023, SNAP benefits were still enhanced due to COVID. Because SNAP purchases are not subject to tax, the revenue losses from foregoing the tax at that time were lower than they would be now that COVID provisions have expired.

⁷ Arraying households from lowest to highest income, the first quintile selects the 20% of households with the lowest income, the second quintile the next 20% of households by income, and so on. The blue bars correspond to the axis on the left, while the line corresponds to the axis on the right.

IS THE GROCERY TAX REGRESSIVE?

A tax is regressive when the amount paid is higher relative to income for lower than higher income families. **Figure 1** shows that the share of FAH expenditures in income are declining as income rises. Families in the lowest 20% of the income distribution spent 22.2% of their income on FAH in 2022. This share is cut in half at the second quintile (to 11.0%) and is below 5% of after-tax income for the wealthiest families.

Table 1: Mean Income and Food Expenditures by Income Quintile, 2022

Income Quintile Lower Limit	Mean Income	FAH Expenditures ⁸	FAH expenditures as a Share of Income
\$0	\$14,191	\$3,624	0.22
\$25,807	\$37,441	\$4,310	0.11
\$50,092	\$65,659	\$5,525	0.09
\$83,696	\$108,730	\$6,529	0.07
\$140,363	\$244,025	\$8,523	0.04

Note: Data from Bureau of Labor Statistics Table 1101 available at <https://www.bls.gov/cex/tables/calendar-year/mean-item-share-average-standard-error/cu-income-quintiles-before-taxes-2022.pdf>.

Viewed in isolation, the spending patterns shown in **Figure 1** and **Table 1** suggest that Illinois' grocery tax is inherently regressive. But the important issue is not whether FAH expenditures are regressive but whether grocery tax payments are. The major means-tested federal nutrition program, the Supplemental Nutrition Assistance Program (SNAP), supports low income households' FAH purchases. Because SNAP-funded purchases are not subject to tax, SNAP is a key determinant of who bears the grocery tax. As a means-tested program, SNAP benefits are distributed disproportionately to lower income households, relieving many of them of the grocery tax burden. Therefore, to assess regressivity of the grocery tax, we must consider how much of FAH is financed by SNAP.

Table 2 presents details of the calculations to determine after-SNAP regressivity of the grocery tax. Information on the distribution of SNAP benefits (the amount of FAH not subject to grocery tax) by income quintile is available for the entire U.S. for 2014 and is shown in column

2 of **Table 2**.⁹ Column 3 repeats average FAH spending from Table 1 for convenience. The SNAP benefit shares to each quintile in column 2 are multiplied by total SNAP spending in Illinois for 2022 and divided by one-quarter of the number of households in Illinois to arrive at average SNAP-funded FAH purchases by quintile (column 4). Average taxable FAH spending is equal to average FAH spending less average SNAP-funded FAH purchases (column 5). Applying the grocery tax rate of 1% to taxable FAH spending yields the average amount of grocery tax paid in a year (column 6). The final column presents the average grocery tax divided by average income in each quintile.

Accounting for SNAP payments reduces the incidence of the grocery tax on the bottom quintile to 0.01%. The incidences are higher for the other quintiles, so the tax is not regressive with respect to the bottom of the income distribution (lowest quintile). However, the tax is regressive from the point of view of quintiles 2 and 3, because the income share declines from

⁸ *Consumer Expenditures in 2022*. BLS Report 1107. Shane Meyers, Geoffrey D. Paulin, & Kristen Thiel. December 2023. <https://perma.cc/3DFF-Q6WJ>.

⁹ This information from the Congressional Budget Office is reported in Reeves & Pulliam (2018). I assume that the U.S. and Illinois distributions of SNAP benefits over quintiles are similar, and that these distributions have not changed much in the past decade.

quintiles 2 and 3 through quintile 5. Therefore, accounting for SNAP considerably reduces, but does not eliminate, grocery tax regressivity.^{10,11}

Table 2: Incidence of the Grocery Tax After SNAP Benefits

Quintile of Income	Share of SNAP Payments	Average FAH Expenditures	Average FAH Purchased with SNAP	Taxable FAH Spending	Average Grocery Tax	Tax as Share of Income
1	63.2	\$3,624	\$3,459.92	\$164.08	\$1.64	0.01%
2	24.6	\$4,310	\$1,346.74	\$2,963.26	\$29.63	0.08%
3	7.4	\$5,525	\$405.12	\$5,119.88	\$51.20	0.08%
4	1.1	\$6,529	\$60.22	\$6,468.78	\$64.69	0.06%
5	0	\$8,523	\$ -	\$8,523.00	\$85.23	0.04%

Notes: Data from Bureau of Labor Statistics Table 1101 available at <https://www.bls.gov/cex/tables/calendar-year/mean-item-share-average-standard-error/cu-income-quintiles-before-taxes-2022.pdf>. The distribution of SNAP benefits is from the Congressional Budget Office as reported in Reeves and Pulliam (2018).

WOULD ELIMINATING THE GROCERY TAX IMPROVE NUTRITION?

Foods subject to the 1% grocery tax are generally more nutritious than other items in grocery stores (like soft drinks and candy) subject to the 6.25% rate as well as FAFH. By lowering the relative cost of healthy foods, eliminating the grocery tax may tilt consumption away from restaurant and junk food.

A USDA study provides evidence on this point (Dong & Stewart, 2021). The findings confirm that, consistent with the exemption of SNAP purchases from taxation, grocery taxes do not seem to impact the balance between FAH and FAFH consumption of SNAP-receiving households. Households with similar but somewhat higher incomes than SNAP recipients were found to increase their FAH spending very modestly when grocery taxes were lower. These findings reinforce the conclusion that benefits of eliminating the grocery tax are concentrated on households that are low, but not lowest, income.

IMPLICATIONS OF REMOVING THE GROCERY TAX FOR MUNICIPAL BUDGETS

“If [municipalities] want to impose a grocery tax on their local residents, they should be able to go do that,” [Governor Pritzker] said. “I don’t think it’s the right thing to do, I wouldn’t do it locally. Having said that, I understand the need for the dollar, and if they feel like they need them they should think about imposing that tax on their own (Vinicky, 2024).”

In FY 2022, the state collected \$14.7B in total from the ROT applied to all taxable products (Mendoza, 2022). Of this amount, \$2.35B (16%), passed through to municipal governments. As noted, the state reported that the grocery tax suspension of 2022 reduced state payments to municipalities by \$360 million (Gourdie, 2024).¹²

¹⁰ The regressivity analysis relies on quintile averages. Within each quintile, there is a range of grocery tax payments, so not every household pays the same average grocery tax. For example, there are individual households in the first quintile who do not receive SNAP, and so pay a higher-than-quintile-average grocery tax.

¹¹ Illinois has extremely high SNAP participation eligible households. Between 95% and 100% of eligible individuals participated in SNAP in Illinois in 2018, including 92% of eligible workers (see <https://perma.cc/3DFF-Q6WJ>). This implies that the incidence of the grocery tax could not be changed much through further efforts to recruit households to SNAP.

¹² The base of the state grocery tax would be larger in SFY 2025 under the grocery tax because SNAP enhancements expired in March 2023. Therefore the loss from suspending the tax in SFY 2025 is likely higher than \$360 million.

For municipalities, passing their own grocery tax is not a light lift. For one, politics may be a hindrance. Will the typical taxpayer understand that the 1% restoration of the grocery tax by a municipality is not a “new” tax? Many municipalities already impose sales taxes; an existing municipality grocery sales tax could be perceived as high to begin with, and taxpayers may frame an additional 1% tax increment as excessive in that context, even though it simply replaces the lost state tax.

The goal of ending the state grocery tax on July 1, 2024 does not appear to leave municipalities time to pass a “replacement” local sales tax until some of the next fiscal year has passed. Home-rule municipalities can levy a new sales tax rate as an ordinance, but this had to be accomplished by April 1, 2024 if a local grocery tax was to take effect on July 1, 2024. Non-home rule municipalities would need to mount a voter referendum by May 1, 2024 for a July 1, 2024 start (Illinois Municipal League, 2021). An ordinance or referendum result by October 1, 2024 would put the new municipal sales tax into effect mid-fiscal year. That means that if the state did repeal the grocery tax by July 1, 2024, even local governments moving expeditiously to institute a local grocery tax would lose half of SFY 2025’s potential revenue. Exactly how this plays out will depend on when (and whether) the state passes a law to repeal the grocery tax.

If the state chooses to eliminate the grocery tax without providing any compensating funds, and if municipalities are reluctant to impose an additional 1% grocery tax locally, they will need to turn to other sources of revenue or reduce expenditures. One possibility is to further raise the sales taxes on regular retail items to make up for the elimination of groceries from the sales tax base. However, because lower-income households buy other retail goods that cannot be purchased with SNAP benefits, and expenditures on these goods are comparatively high, this option is more regressive than the grocery tax. Property taxes—municipal governments’ other major option for raising revenue—are widely regarded as regressive (Institute on Taxation and Economic Policy, 2024). The state argues that by increasing pass-throughs from state income taxes to municipalities, it has already begun to ameliorate

the impact of the grocery tax elimination. Since the Illinois income tax is modestly progressive, this may be a good solution. However, the SFY 2025 budget does not include an increase in state allocations of the income tax to municipalities to make up for the loss of state grocery tax revenue.

CONCLUSION

Grocery taxes are controversial. While not as regressive as is often portrayed because SNAP receipt exempts most of the FAH purchases of the lowest-income households from the tax, the grocery tax is regressive from the point of view of households in the lower-middle and middle of the income distribution. There is also some evidence that lower-income households not on SNAP shift their food consumption a little from FAFH into FAH when grocery taxes fall. Overall, this suggests that there are some benefits to eliminating the grocery tax for low and middle income households. However, given realistic levels of FAH expenditures, Illinois’ low grocery tax rate, and very small effects of taxing groceries on food consumption, the impact of Illinois’ grocery tax on any group of households is likely to be quite small.

While the savings to an individual household of lifting the grocery tax is very modest, the loss of tax revenue to municipalities is consequential, and the timetable caused by eliminating the tax on July 1, 2024 may lead to delays in implementing a local replacement. If municipalities do not cut spending, state increases in the amount of income tax that is passed on to municipalities may make up for lost revenue without increasing reliance on regressive taxes.

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Publisher's Note

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**STATE OF ILLINOIS FY2025
RECOMMENDED BUDGET:**
ANALYSIS AND RECOMMENDATIONS



THE CIVIC FEDERATION

MAY 14, 2024



TABLE OF CONTENTS

EXECUTIVE SUMMARY	5
CIVIC FEDERATION POSITION	8
ISSUES THE CIVIC FEDERATION SUPPORTS	8
<i>The State's Improved Financial Condition</i>	<i>8</i>
<i>Making Statutorily Required Pension Payments.....</i>	<i>9</i>
<i>Proposal for a New Pension Funding Plan</i>	<i>10</i>
<i>Proposal to Evaluate Tier 2 Pensions.....</i>	<i>10</i>
CIVIC FEDERATION CONCERNS.....	11
<i>Spending Pressure Points in the FY2025 Budget</i>	<i>11</i>
<i>Proposed Revenue Enhancements</i>	<i>13</i>
<i>Permanent Elimination of the Grocery Sales Tax</i>	<i>14</i>
<i>Public Transit Systems in Northeastern Illinois Remain in Crisis.....</i>	<i>15</i>
CIVIC FEDERATION RECOMMENDATIONS	15
<i>Develop a Long-Term Financial Plan.....</i>	<i>16</i>
<i>Review and Evaluate the Effectiveness of All Existing Tax Treatments.....</i>	<i>17</i>
<i>Develop a Tax Structure for a Sustainable Future.....</i>	<i>17</i>
<i>Identify Offsetting Revenue Sources for Local Governments if the Grocery Tax is Eliminated</i>	<i>18</i>
<i>Sustain a Rainy Day Fund that Meets Best Practice Standards</i>	<i>18</i>
<i>Reform the Governance and Funding Structure of Public Transit in Northeastern Illinois.....</i>	<i>19</i>
BUDGET ANALYSIS AND METHODOLOGY	21
BUDGET BALANCING AND BILL BACKLOG	21
<i>Changes to FY2024 Forecast.....</i>	<i>21</i>
<i>FY2025 Budget Deficit and Gap Closing Actions</i>	<i>22</i>
STATE OF ILLINOIS FINANCIAL WALK DOWN FY2022-FY2025	24
BILL BACKLOG.....	26
AMERICAN RESCUE PLAN ACT	27
REVENUES.....	29
FY2024 REVENUE PROJECTION CHANGES.....	30
FY2025 GENERAL FUND REVENUES	31
<i>Income Taxes.....</i>	<i>34</i>
Individual Income Tax	35
Corporate Income Tax.....	35
<i>Sales Tax</i>	<i>36</i>
<i>Other State-Source Revenue.....</i>	<i>36</i>
<i>Federal Revenues</i>	<i>37</i>
APPROPRIATIONS AND EXPENDITURES	37
TOTAL APPROPRIATIONS BY FUND TYPE	37
GENERAL FUNDS APPROPRIATED SPENDING.....	38
GENERAL FUNDS PROPOSED AGENCY EXPENDITURES BY AREA.....	40

<i>P-12 Education</i>	41
<i>Higher Education</i>	42
<i>Human Services</i>	43
<i>Healthcare</i>	44
<i>Public Safety</i>	44
GENERAL FUNDS EXPENDITURES	45
PENSIONS	46
CONDENSED HISTORY OF THE STATE OF ILLINOIS' EFFORTS TO ADDRESS STATE PENSION BENEFITS	49
<i>Tier 2</i>	49
<i>Tier 1 Pension Reform</i>	50
<i>Pension Buyout Programs</i>	50
DEBT BURDEN AND RATINGS	51
DEBT SERVICE.....	53
DEBT SERVICE TRANSFERS.....	54
BUILD ILLINOIS BOND PROGRAM.....	55
OUTSTANDING DEBT	56
NEW GENERAL OBLIGATION DEBT ISSUES IN FY2024 AND FY2025	57
BOND RATINGS	58
RECENT RATING AGENCY ACTIONS	59
APPENDIX:	60
LIST OF STATE OF ILLINOIS AGENCIES BY OUTCOME AREA	60

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EXECUTIVE SUMMARY

The State of Illinois has made significant progress on stabilizing its finances, ending each of the past four fiscal years with budget surpluses. Those surpluses were driven by several factors: strong revenue performance via a strong economic recovery from COVID-19 and the State's enactment of budgets in better structural balance than past practice. The State has also prioritized payment of outstanding debt including COVID-related borrowing, interfund borrowing, the Unemployment Insurance Trust Fund and increased pension contributions while continuing to build up reserves through its contributions to the Budget Stabilization Fund and sustaining a normal bill payment schedule. Revenue growth has slowed in fiscal year 2024, but one-time revenue increases have nevertheless helped produce better-than-projected revenue performance overall. Together, prudent choices and improved revenue performance have moved the State from a crisis orientation to a more stabilized financial position. However, looking forward, there is more work to do.

The proposed FY2025 budget represents the first year the State has had an initial budget deficit to close since the start of the pandemic. Based on current projections, the State's revenues are expected to come in lower than projected expenditures in FY2025, resulting in a deficit of \$970 million. The Governor's proposal introduces a number of tax changes and enhancements that would close the budget deficit if approved by the General Assembly, thereby bringing the budget into technical balance. The Civic Federation understands the need for revenue enhancements to balance this year's budget and regards the Governor's proposal as a reasonable and prudent short-term measure, but we note that the State needs to be working towards sustainable, long-term revenue solutions.

Given signaling from the General Assembly that the proposed tax increases may not have enough support to pass, the Governor asked agency leadership teams to prepare for a budget scenario with \$800 million less in revenue.¹ This prudent anticipatory step will help assure a technically balanced budget for FY2025. The Civic Federation supports some of the State's long-term investments included in the proposed FY2025 budget, including an increase to the Evidence-Based Funding (EBF) formula for P-12 education and increased appropriations to the Monetary Award Program (MAP) grants for college students. We also recognize and commend the State's leadership in efforts to support the ongoing migrant crisis in various forms and levels of collaboration with Cook County and the City of Chicago. However, the Governor and Illinois General Assembly will need to balance these and other important programs against other competing priorities, particularly should the proposed tax revenues not be approved.

Given its more sustainable financial position, the logical next step for the State is to convene a public process to evaluate how discretionary spending choices are made and its overall revenue structure in order to better foster its regional competitiveness and overall economic growth. To achieve structural balance in future budgets and alleviate the burden on Illinois taxpayers, the

¹ Jerry Nowicki, "[Analysis: 'Significant enough' opposition to Pritzker's revenue plan leads to call for cuts](#)," *Capitol News Illinois*, May 9, 2024. See also [Memorandum from the Office of the Governor to Agency Directors](#), May 8, 2024.

Civic Federation recommends that the State re-evaluate its tax structure to align better with the modern economy to make Illinois' tax rates more competitive with peer states and set Illinois up for future revenue growth. Again, while much progress has been made, there is more the State can do to address its fiscal challenges through strategic and long-term financial planning in order to alleviate the need for short-term funding solutions in future budgets.

The Civic Federation offers the following **key findings** on the Governor's recommended FY2025 State Budget:

- The \$52.7 billion proposed General Funds **operating budget** is a 4.5% increase from estimated year-end FY2024 spending of approximately \$50.4 billion—excluding FY2024 supplemental appropriations of \$1.2 billion.
- **Agency spending** (excluding pension contributions and transfers out of the General Funds for debt service and other purposes) will increase by \$1.9 billion, or 4.9%, from the FY2024 year-end estimate to \$40.4 billion.
 - o The FY2025 budget includes proposed **supplemental FY2024 agency appropriations** of \$1.2 billion, including:
 - \$430 million to the Department of Healthcare and Family Services;
 - \$346.8 million to the Department of Human Services; and
 - \$188.3 million to the Department of Central Management Services.
 - The remaining appropriations are allocated to other agencies including the Department of Innovation and Technology, Department of Corrections, Department on Aging and Department of Children and Family Services.
 - o After accounting for the FY2024 proposed supplemental appropriations, agency spending represents an increase of \$685 million, or 1.7%, from the prior year estimate.
- General Fund **revenues** are proposed at approximately \$53.0 billion for FY2025, an increase of \$779 million, or 1.5%, from the FY2024 year-end estimate of \$52.2 billion.
- The State is projected to end FY2025 with a \$128 million **surplus** after a proposed \$170 million contribution to the rainy day fund.
- The Governor's proposed budget fully meets the State's 50-year pension funding plan by making the statutorily required General Funds pension contribution of \$10.1 billion in FY2025. It also proposes increasing the 50-year funded ratio goal from 90% to 100%, which will add three additional years to the funding payment plan and extend its end date from FY2045 to FY2048. The proposal to reach 100% funding would therefore pay off the remaining \$33.6 billion in unfunded liabilities that would have remained after FY2045 and proposes making additional payments to the pension funds between FY2030 and FY2040 by using revenue freed from the retirement of the backlog and pension obligation bonds that are paid off in those years.
- The State has **paid down** a total of \$11 billion in debt between FY2022 and FY2025, which includes:

- o COVID-related borrowing;
- o Interfund borrowing;
- o Delayed health insurance bills;
- o Unemployment Trust Fund debt; and
- o Supplemental contributions to the Pension Stabilization Fund.
- FY2025 is projected to end with \$447 million remaining in accounts payable, or outstanding bills. This is a major improvement from the larger backlog of bills in past years and represents a normal bill payment schedule, with the caveat that a significant portion of prior past due payables were settled with bonds, with approximately \$3 billion in principal remaining.
- The State of Illinois received approximately \$8.4 billion in Coronavirus State Fiscal Recovery Funds and Coronavirus Capital Projects Funds, all of which had been allocated by the end of June 2023 toward debt repayment, revenue replacement and programs and initiatives led by a variety of State agencies.

The Civic Federation **supports** the following aspects of the Governor's recommended FY2025 budget:

- The State's improved financial condition;
- Making statutorily required pension payments;
- Proposal for a new pension funding plan; and
- Proposal to evaluate Tier 2 pensions.

The Civic Federation has the following **concerns** about the Governor's recommended FY2025 budget:

- Spending pressure points in the FY2025 budget;
- Proposed revenue enhancements;
- The effect of the permanent elimination of the grocery sales tax on local governments; and
- The combined fiscal and operational crisis facing the public transit systems in Northeastern Illinois.

The Civic Federation offers the following **recommendations** to the Governor and Illinois General Assembly:

- Develop a long-term financial plan;
- Review and evaluate the effectiveness of all existing tax treatments;
- Develop a tax structure for a sustainable future;
- Identify additional offsetting revenue sources for local governments if the grocery tax is eliminated;
- Sustain a rainy day fund that meets best practice standards; and
- Reform the governance and funding structure of public transit in Northeastern Illinois.

CIVIC FEDERATION POSITION

The Civic Federation recognizes the significant progress the State of Illinois has made over the past several years to stabilize its finances, moving away from a crisis orientation towards one of normalization. The Civic Federation urges the Governor and Illinois General Assembly to use this opportunity to come up with long-term plans to resolve the state's remaining fiscal challenges and put the State in a position to enhance economic growth. The State must continue to take action to address its worst in the nation pension funding levels, build up reserves to a more substantial level and avoid short-term solutions to close future budget gaps.

The following are summaries of the issues the Federation supports in the Governor's FY2025 budget proposal, issues of concern, and our recommendations for future planning for the Governor and General Assembly's consideration as they move through the budget enactment process and look to future years. We encourage long-term thinking about how the State of Illinois can improve its tax structure to be more competitive with other states and to generate enough revenue to support many competing state and local funding priorities.

ISSUES THE CIVIC FEDERATION SUPPORTS

The Civic Federation supports the following aspects of the Governor's FY2025 State of Illinois budget:

The State's Improved Financial Condition

The State of Illinois has made important financial progress in recent years. From fiscal years 2022 through 2024, its financial condition significantly improved, including paying down \$11 billion in debt. Included in the \$11 billion total was nearly \$2.0 billion in COVID-related borrowing, \$300 million in interfund borrowing, \$3.6 billion in delayed health insurance bills, \$4.1 billion repaid to the Unemployment Insurance Trust Fund and \$700 million in supplemental payments contributed to the Pension Stabilization Fund.² Due in part to these efforts to reduce the state's obligations, all three credit rating agencies have upgraded the State's credit ratings multiple times.

Additionally, the State has remained on a normal bill payment schedule after paying down \$16.7 billion in backlogged bills it had accumulated during the FY2015-FY2017 budget impasse. By the end of fiscal year 2023, the State had achieved a more than 97% reduction in accounts payable since FY2017 due in large part to the issuance of a \$6 billion General Obligation bond to pay vouchers incurred before July 1, 2017. However, the State still has \$3 billion in outstanding principal on the backlog bonds as of December 31, 2023. The reduction in the bill backlog and short-term borrowing has reduced the amount of interest the State pays on penalties. (For more about the State's bill backlog, see the Bill Backlog section of this report beginning on p. 26.) In March 2023, the Comptroller announced the State was on a normal bill

² State of Illinois FY2025 Budget, p. 52-54.

payment schedule, with remaining debt comprised of bills due in less than 30 days and State account transfers. Since then, the State has not returned to extending bill payments like it did in previous fiscal years—even though it expects a \$970 million deficit in FY2025—which is a good budget practice. The State projects it will end FY2025 with \$447 million in payments outstanding by June 30, 2025, a figure representing the total amount of payments due within 30 days.³ The Civic Federation supports the State’s decision to remain on a normal bill payment schedule and believes it is prudent for the State to continue doing so to remain in good financial condition.

Making Statutorily Required Pension Payments

Governor Pritzker’s FY2025 budget proposes the State make its full statutorily required general funds pension payment of \$10.1 billion, a \$323 million increase over the \$9.8 billion required payment made in FY2024. The State also contributed supplemental amounts beyond the minimum required to the Pension Stabilization Fund in previous fiscal years. In FY2022 the State contributed an additional \$300 million to the Fund, and in FY2023 it contributed \$400 million, for a total of \$700 million in supplemental pension contributions.⁴ The State was able to finance the extra payments by using higher-than-expected revenues.

However, despite these supplemental contributions, pension obligations still make up an extraordinarily high portion of total State spending. Contributions have grown to comprise over 20% of state-source general funds revenues.⁵ Illinois’ retirement systems are among the most poorly funded of any state in the U.S. and the unfunded liabilities are expected to continue to grow until FY2027⁶. At the end of FY2023, actuarial unfunded liabilities for the State’s five pension funds totaled nearly \$141.4 billion and the combined funded ratio stood at 44.9%, near the bottom of most every national ranking by state. Under the current 50-year funding plan, the State’s unfunded pension liabilities have continued to grow despite pension contributions consuming large portions of the State’s spending. This is because the State’s current funding plan defers a large portion of required contributions to future years, meaning current contributions fall short of the “tread water” contribution that would keep the unfunded liability from growing.

The State has historically struggled to make its annual statutory contribution and implemented a number of gimmicks and changes to reduce the contribution, ranging from pension holidays to extending the timeline of payments to borrowing money to make the pension payments. Given this history, the Governor’s proposal to make the full pension contribution in FY2025, combined with the previous \$700 million in supplemental contributions in recent budgets shows progress. The Civic Federation commends the Governor for proposing to meet the statutorily required FY2025 pension payments but also cautions, as set forth in the next section,

³ State of Illinois FY2025 Budget, p. 54-55.

⁴ State of Illinois FY2025 Budget, p. 80 and 82.

⁵ For additional detailed analysis of the State’s five pension funds, see the Pensions section of this report beginning on p. 46.

⁶ Illinois General Assembly, Commission on Government Forecasting and Accountability, *Special Pension Briefing*, November 2023, p. 12.

that pensions will remain a significant burden on future State budgets for the next two decades absent creative approaches to shore up funding and reduce liabilities.

Proposal for a New Pension Funding Plan

The Governor's proposed FY2025 budget recommends increasing the State's current 50-year pension funding plan for its five retirement systems from 90% funding by fiscal year 2045 to 100% funding by fiscal year 2048.⁷ Adding three additional years to the funding plan would bring the State to a 100% funded level, which is similar to peer states' funding plans. It would also present a plan to pay off the \$33.6 billion in unfunded liabilities that would have remained in FY2046. Additionally, the plan would increase the State's contributions toward pensions by utilizing half of the revenue freed up once its backlog bonds and pension obligation bonds are paid off in 2030 and 2034.⁸ These plans would represent another step in the right direction for the state on its pension burden.

The current 90% ratio target goal for the State's retirement system, and subsequent statutory changes have enabled the deferment of a large portion of the required contributions to future years, allowing the State to fund more immediate priorities in its annual budgets at the expense of its pension funds. Consequently, the State is still experiencing negative amortization of its pension funds, that is it not contributing enough to decrease the unfunded liability. The State estimates pension contributions will increase from nearly \$11 billion in FY2026 to over \$18 billion by fiscal year 2045.

The Civic Federation supports the Governor's proposal and believes it is a well-considered option to rationalize the State's pension funding schedule. The General Assembly would need to approve this proposal. We strongly urge them to do so before the spring legislative session ends in May.

Proposal to Evaluate Tier 2 Pensions

The Civic Federation strongly supports the Governor's FY2025 budget proposal to review the Tier 2 pensionable earnings cap and potentially adjust it to match the Social Security Wage Base to ensure compliance with federal law. We agree that first evaluating before making any benefit adjustments is the prudent way to address compliance with federal Safe Harbor guidelines. The Federation has been on record calling for a comprehensive, statewide analysis of Tier 2 benefits before changes are implemented.⁹

The Federation acknowledges that the lower benefit structure of Tier 2 pension plans, which applies to Illinois government employees hired since January 1, 2011, *may* fall out of compliance with Social Security Safe Harbor rules which require that government workers who do not participate in Social Security must receive certain minimum benefits that are deemed

⁷ State of Illinois FY2025 Budget, p. 59.

⁸ State of Illinois FY2025 Budget, p. 60.

⁹ The Civic Federation, "[Before Enhancing Tier 2 Benefits, Evaluate the Financial Impact of Illinois Pension Proposals](#)," April 28, 2023.

equivalent to Social Security.¹⁰ Of the State of Illinois' five pension plans, most of the Teachers' Retirement System (TRS) and State Universities Retirement System (SURS) members, including some of the State Employees' Retirement System (SERS) members, are not covered by Social Security.

We also support the Governor's recommendation to adjust the maximum pensionable salary to match the Social Security Wage Base such that both grow at the same rate over time. This is the simplest and least costly way to assure Illinois' pension plans meet Safe Harbor tests. Enacting any other Tier 2 pension benefit enhancements would be far more costly and could undo much of the progress that Tier 2 benefits have made to curb unsustainable growth in pension costs.

CIVIC FEDERATION CONCERNS

The Civic Federation has the following concerns about the Governor's recommended FY2025 budget:

Spending Pressure Points in the FY2025 Budget

The Governor's budget proposes significant increases in certain areas of the budget, which are funded by proposed revenue enhancements and increased revenues. Proposed FY2025 operating appropriations will increase by approximately \$1.9 billion, or 4.9% from the FY2024 year-end estimate prior to supplemental FY2024 appropriations.¹¹ This figure includes agency expenditures and employee group health insurance but excludes statutorily mandated pension contributions to the State's five pension funds, the Chicago Teacher's Pension Fund and transfers out of the General Fund to other funds. The Governor's proposal also includes nearly \$1.2 billion in supplemental agency expenditures to close out the 2024 fiscal year. These supplemental appropriations, if approved by the General Assembly, will be funded through a projected FY2024 budget surplus. After accounting for the \$1.2 billion in supplemental FY2024 appropriations, the FY2025 proposal represents an increase of \$685 million, or 1.7% from prior year estimated expenditures.

Before addressing our concerns, the Federation notes there are several positive aspects related to agency spending in this year's budget. First, we appreciate that the FY2025 General Funds budget walk down this year separates the FY2024 supplemental appropriations from the FY2024 year-end estimate, making it easier for the reader to see how those supplementals will impact FY2024 spending in each program area. Second, the Civic Federation supports many increases in spending in the FY2025 budget. Among these are a proposed increase of \$350 million to the evidence-based funding formula to fund P-12 education, which addresses historic underfunding of Illinois' education systems, as well as other smaller increases to support higher education and the Monetary Award Program (MAP). We similarly have supported efforts to

¹⁰ See the Civic Federation's issue brief, "[Tier 2 Pensions and the Safe Harbor Issue: Explained](#)," November 7, 2023.

¹¹ State of Illinois FY2025 Budget, p. 75.

restore funding levels for critical programs that were reduced or held flat as a result of the FY2015-2017 budget impasse.

However, the Federation is concerned about how the State will sustain increased spending levels in FY2025 and beyond. In addition to a significant increase in education, spending within the Department of Human Services is set to increase by \$716 million, or 7.0%, prior to supplemental appropriations of \$420 million, for programs like the Home Illinois initiative and the Home Services program for people with developmental disabilities.¹² The cost of health insurance for employees and retirees is also anticipated to increase significantly. Group health insurance within the General Funds is budgeted to increase by \$490 million from the FY2024 estimate, prior to supplemental appropriations. The State expects an increase in total health insurance liabilities of 17%, from \$3.2 billion in FY2024 to \$3.8 billion in FY2025,¹³ which is driven in part by prescription drug prices, including for the expansion of injectable weight-loss drug coverage to all state insurance plans, estimated to add approximately \$210 million above existing costs.¹⁴

The supplemental appropriations, likewise, represent additional spending pressures that are addressed outside of the annual budget enactment process. This raises a broader issue with the budgeting process, which involves passing hundreds of pages of legislation at the tail end of the General Assembly session each spring, with little time for sufficient vetting and explanation. In the absence of immediate improvements to the budget adoption process, the Governor's Office of Management and Budget could do a better job of describing the need for and programs supported by the \$1.2 billion in supplemental FY2024 appropriations in the annual budget book.

Increased FY2025 spending levels, some of which are within the State's control and some beyond the State's discretion, may create pressure points that are difficult to sustain in future years in the event of an economic downturn or weak revenue performance. Additionally, the State will need to make choices in the forthcoming years about how to prioritize funding considering the many competing needs of state and local government agencies, including transit systems and school districts will be competing for limited state resources in the near future. The Governor's Office and Illinois General Assembly must develop a plan for prioritizing both reoccurring and new agency spending based on a framework that evaluates spending effectiveness. The Federation also urges the State to re-evaluate Illinois' tax structure to ensure that the State is employing the most effective forms of taxation and generating sustainable revenues that keep pace with rising costs over time.

¹² State of Illinois FY2025 Budget, p. 39 and 339.

¹³ Commission on Government Forecasting and Accountability, [FY2025 Liabilities of the State Employees' Group Health Insurance Program](#), March 2024, p. 6.

¹⁴ Dave McKinney, "[Weight-loss drug coverage for Illinois State workers could cost hundreds of millions of dollars](#)," WBEZ, April 30, 2024.

Proposed Revenue Enhancements

The Governor's budget proposes a number of revenue enhancements to close the \$970 million FY2025 budget gap,¹⁵ including:

- Extending the limit on corporate net operating loss deductions, which were set to expire, through tax year 2027, at a new threshold of \$500,000 compared to the current limit of \$100,000, which is projected to yield \$526 million;
- Capping the Retailers' Discount of 1.75% that Illinois retailers are allowed to recoup for the cost of collecting sales taxes on behalf of the state. The proposed cap is \$1,000 per month, which would only impact 1% of retailers. This is expected to generate \$101 million for the State's General Funds and \$85 million for local governments;
- Increasing the Sports Wagering Tax rate from 15% to 35%, of which the increased portion of the tax collected above 15% would be transferred to the General Fund. This is expected to generate an additional \$200 million in revenue;
- Setting the standard personal income tax deduction at \$2,250, which reflects a one-year Consumer Price Index (CPI) adjustment but is a lower deduction than would otherwise occur under existing state statute. This change would increase General Funds revenue by \$93 million;
- Making a supplemental \$175 million deposit into the Public Transportation Fund from the Road Fund, thereby reducing the need for General Funds to be diverted; and
- Directing a \$25 million increase in the distribution of part of the Real Estate Transfer Tax to the General Fund, rather than the Open Space Lands Acquisition and Development Act (only for FY2025).

While these enhancements represent appropriate short-term solutions to increase revenue and balance this year's budget, they do not comprise a full ongoing solution to the State's structural budget shortfall. Additionally, the possibility that the General Assembly does not support and pass the proposed tax increases could result in a major revenue shortfall. Given this potential scenario, the Governor has asked agency leadership teams to prepare for a budget scenario with \$800 million less in revenue.¹⁶ This is a prudent step to maintain a balanced budget for FY2025.

The State's strong pandemic recovery, which has yielded higher-than-expected resources over the past several years, has begun to slow and there is still risk of a future recession. Compounding this issue is the State's tax structure, which is both antiquated and comparatively volatile. According to a recent study, Illinois carries the highest tax burden in the nation for a typical middle-class family, with the highest combined income, sales and property tax rate as a percentage of income.¹⁷ It is also one of the few states that still does not tax services despite

¹⁵ For more detail about the FY2025 budget gap, see the Budget Balancing and Bill Backlog section of this report beginning on p. 21.

¹⁶ Jerry Nowicki, "Analysis: 'Significant enough' opposition to Pritzker's revenue plan leads to call for cuts," *Capitol News Illinois*, May 9, 2024. See also [Memorandum from the Office of the Governor to Agency Directors](#), May 8, 2024.

¹⁷ Doug Milnes, "[Americans Are Moving to the Most Tax-Friendly States in the Country](#)," March 19, 2024.

the fact that it constitutes a significant portion of its overall economy and, if done prudently, is one of the more equitable forms of taxation.¹⁸

To achieve structural balance in future budgets and alleviate the burden on Illinois taxpayers, the Civic Federation recommends that the State take on a re-evaluation of its revenue structure to position itself for long-term growth. A more updated tax system that aligns with the modern economy would increase the State's competitiveness and alleviate the need for short-term funding solutions in future budgets.

Permanent Elimination of the Grocery Sales Tax

The Civic Federation is concerned about the impact of the elimination of the State's grocery tax on municipal governments. The State of Illinois currently collects a 1% retailer's occupation tax on qualifying food, drugs and medical appliances, which is distributed to municipalities. The Governor's FY2025 budget proposes the permanent elimination of the 1% tax applied to food purchased for consumption at home, often referred to as the grocery tax. The Illinois Municipal League (IML) estimates that the repeal will result in a \$325 million reduction in funding to local governments Statewide.¹⁹

The Governor's FY2023 Budget called for a one-year suspension of the Grocery Tax but included a \$360 million reimbursement to municipalities to account for the loss. The State appropriated \$325 million as grocery tax replacement to local governments in FY2022 and another \$75 million in FY2023. The Federation supported this initiative because the total impact on the State budget was limited and local governments were held harmless.²⁰

The proposed permanent repeal contains no such reimbursement, though the Governor's budget notes that several tax treatment changes and revenue enhancements in the proposed budget could increase state revenues distributed to local governments. Among these proposed tax changes is a cap on the retailers' discount which, if approved, could result in \$85 million in sales taxes directed to local governments, thereby partially offsetting the loss in revenue from the grocery tax. The Governor also argues that state revenue sources have increased to local governments in recent years based on pass-throughs from State income taxes and a number of other tax sources.²¹ Another reason cited for eliminating the grocery tax is that it is regressive and negatively impacts lower and middle-income households. Additionally, local governments would be able to enact their own locally imposed version of the tax.

However, the new revenue sources available to local governments also represent an increase in the overall tax burden paid by taxpayers for things like motor fuel, sales taxes, cannabis and video gaming. The FY2025 budget also does not include an increase for allocations from income

¹⁸ Amanda Vinicky, "[Illinois Taxes Goods. But What About Services?](#)", *WTTW*, July 2, 2019.

¹⁹ [Memo](#) from Illinois Municipal League to Local Governments, February 22, 2024.

²⁰ Civic Federation, [State of Illinois FY2023 Recommended Budget: Analysis and Recommendations](#), p. 6.

²¹ See [Gov. J.B. Pritzker: Get rid of the grocery tax. Period.](#), *Chicago Tribune*, March 18, 2024; and State of Illinois FY2025 Budget, p. 62-63.

tax revenues to municipalities to account for lost revenue.²² The loss in revenue could mean significant budget holes for many municipalities. Further, the tax would only offer modest benefits to low- and middle-income households, according to a report by the Institute of Government and Public Affairs at the University of Illinois,²³ although this finding is disputed by the Governor's office.²⁴

The Civic Federation offers a recommendation to on p. 18 of this report.

Public Transit Systems in Northeastern Illinois Remain in Crisis

Northeastern Illinois' mass transit agencies—CTA, Metra and Pace, which are overseen by the Regional Transportation Authority—are fast approaching a looming fiscal crisis. The transit agencies face an [estimated \\$730 million deficit](#) beginning in 2026 after federal pandemic relief funds are depleted. This represents approximately 20% of the system's operating budget and will continue to grow unless it is addressed. The revenue decline is largely due to reductions in farebox revenue as ridership has failed to return to pre-COVID 19 pandemic levels and federal pandemic relief funds run out. Ridership is projected to increase to 349 million trips in 2024, but this is just [62% of the ridership level of 562 million](#) in 2019. The Illinois General Assembly must take action to significantly reform the governance structure and funding of the Chicago region's transit systems in order to ensure the economic sustainability of the region.

A [recent report](#) from the Civic Federation recommends consolidating the Regional Transportation Authority (RTA), CTA, Metra and Pace into a single transit agency as a strong step toward solving these and other problems. In the report, the Civic Federation cites the [Plan of Action for Regional Transit](#) (PART) developed by the [Chicago Metropolitan Agency for Planning](#) (CMAP), which included analysis of several governance reform options. The PART report also informed [proposed legislation](#) for a new Metropolitan Mobility Authority that was introduced to the General Assembly on April 29, 2024. The Civic Federation supports consolidation of the transit agencies; for more on this issue, see our recommendation, Reform the Governance and Funding Structure of Public Transit in Northeastern Illinois, beginning on p. 19.

CIVIC FEDERATION RECOMMENDATIONS

The Civic Federation offers the following recommendations to the Governor and the General Assembly as they develop the final FY2025 budget:

²² University of Illinois, Institute of Government and Public Affairs, [Policy Spotlight: Should Illinois Eliminate the State Grocery Tax?](#), April 11, 2024.

²³ University of Illinois, Institute of Government and Public Affairs, [Policy Spotlight: Should Illinois Eliminate the State Grocery Tax?](#), April 11, 2024.

²⁴ Joe Deacon, ["Pritzker administration official defends grocery tax cut as report projects modest relief for families,"](#) *WCBU*, April 29, 2024.

Develop a Long-Term Financial Plan

Illinois is in better financial shape than it has been for a long time. This gives the State an excellent opportunity to develop a long-term, sustainable plan to provide critical services and economic growth.

The Governor and General Assembly undoubtedly recognize the urgency of growing the State's economy while addressing its long-term challenges, such as unfunded pension liabilities and infrastructure needs. While current projections show slowing but still strong revenues, many uncertainties remain regarding the likelihood of a recession. Also, spending pressure from the State's pension systems will continue to mount, rising an estimated \$7.3 billion or more in the next 20 years²⁵ and continuing to crowd out spending for other public services. Thus, it is imperative that key stakeholders work together to carefully consider what the State can afford to spend, reassess its revenue streams and determine how best to address the cost of mounting long-term obligations. The best way to do this would be for the State to develop a long-term financial plan that lays out the challenges the State faces and proposes structural solutions to those challenges.

In order to achieve stability in the State's long-term finances, a comprehensive financial plan should meet the following goals:

- Ensure future annual operating budgets are balanced;
- Prevent a backlog of unpaid bills;
- Provide achievable spending limits;
- Avoid drastic revenue cliffs;
- Broaden the tax base if necessary to provide for sustainable revenue sources;
- Include additional assistance for local governments;
- Set aside reserves for an adequate rainy day fund; and
- Address Illinois' long-term challenges, such as unfunded pension liabilities and infrastructure needs.

The Government Finance Officers Association (GFOA) recommends that "all governments prepare and maintain a long-term financial plan that projects revenues, expenses, financial position, and external factors for all key funds and government operations at least five years into the future."²⁶ The GFOA additionally recommends that governments update their plans annually. The State of Illinois does release five-year budget forecasts but has not yet taken the next step of developing a long-term financial plan.

An essential element of the long-term financial planning process is that it be an open and public process involving all stakeholders, including legislators and local governments. It is also a key

²⁵ Illinois General Assembly, Commission on Government Forecasting and Accountability, Special Pension Briefing, November 2023, p 12.

²⁶ Government Finance Officers Association, "[Best Practices: Long-Term Financial Planning](#)," March 4, 2022.

method of “[c]ommunicating long-term financial position to residents and other stakeholders, including rating agencies and bond investors.”²⁷

Developing and implementing a long-term financial plan is not an easy undertaking. It involves many painful choices and the investment of time and energy on the part of stakeholders. But Illinois cannot simply hope that its remaining fiscal challenges will disappear on their own. They will not until they are addressed head-on.

Review and Evaluate the Effectiveness of All Existing Tax Treatments

The State of Illinois provides a number of exemptions, deductions, credits, allowances and abateements, referred to as tax expenditures, to individuals or organizations to further public policy goals. They represent reductions to the state treasury. In FY2022, according to the latest information available from the State Comptroller, the total impact of the State’s business and agricultural tax expenditures was approximately \$2.3 billion. Business tax expenditures provided specifically for economic development purposes totaled \$669 million.²⁸

Before proposing further changes or enhancements to business and other tax expenditures, the State should commission a comprehensive review of these incentives. The review would clearly identify the goals and objectives of each program, require the transparent reporting of metrics that help determine whether goals are being met and provide for reduction or elimination of tax incentives that fail to produce promised results such as job creation.

The State of Washington, for example, regularly reviews the performance of tax expenditures to determine if they meet the goals set forth by the legislature when incentives are adopted and makes recommendations for changes when needed.²⁹ Illinois should follow a similar model.

Develop a Tax Structure for a Sustainable Future

The Civic Federation urges the State to re-evaluate its tax structure to align better with the modern economy, to make Illinois more competitive with peer states and to set up the State for future revenue growth. The State of Illinois collects the majority of its revenue every fiscal year from three large tax sources—individual and corporate income taxes and sales taxes. The State also receives grants and reimbursements from the federal government but relies heavily on the above-mentioned tax sources as operating resources to support ongoing programs and services. Revenues have performed better than expected over the past few years, which in FY2024 was due to one-time sources including a higher-than-anticipated transfer from the Income Tax Refund Fund and a retroactive draw of Medicaid matching dollars.³⁰ The Commission on Government Forecasting and Accountability (COGFA) has also recently released revised revenue estimates for FY2024 showing revenue increases from the Governor’s year-end

²⁷ Government Finance Officers Association, “[Best Practices: Long-Term Financial Planning](#),” March 4, 2022.

²⁸ Illinois State Comptroller, [Tax Expenditure Report](#), Fiscal Year 2022, pp. 6 and 8.

²⁹ [Washington Joint Legislative Audit and Review Committee](#).

³⁰ Illinois State FY2025 Budget, p. 83.

estimate of \$374 million, or 0.7%, due to strong revenue performance in corporate income taxes and increases in interest income projections.³¹

However, the State's revenue mix has historically shown a high level of volatility. Additionally, the Governor's proposed FY2025 budget includes State source revenue increases of \$1.1 billion, which incorporates a number of tax treatments and other changes that must be approved by the General Assembly. The State has also projected budget deficits for fiscal years 2026 through 2029 as expenditures are expected to outpace revenues in future years, though some of the deficits could be offset by the tax treatment changes included by the Governor in the FY2025 budget³² Now that the State has allocated all of its American Rescue Plan Act funding, it needs to consider how it will continue investing in programs and services with a reliable and secure revenue source. It will be critical for the State to broaden its tax structure to reduce regressivity while promoting economic growth. The Civic Federation encourages the State to evaluate and develop an equitable and sustainable tax structure that would best benefit its economy in future years.

Identify Additional Offsetting Revenue Sources for Local Governments if the Grocery Tax is Eliminated

As noted in an earlier concern (see Permanent Elimination of the Grocery Sales Tax), the Governor's budget proposes the permanent elimination of the 1% grocery sales tax which is collected by the State of Illinois and distributed to municipalities. The Civic Federation is concerned about the impact that this revenue loss could have on local governments, estimated at a total of \$325 million statewide. If the General Assembly chooses to move forward with eliminating the grocery tax, the Civic Federation recommends that the State consider both a reasonable timeline within which the tax would be phased out and other revenue sources to offset revenue loss to municipalities. As referenced in a report by the Institute of Government and Public Affairs, if the tax were eliminated effective July 1, 2024, that would not provide enough time for municipalities to levy a local replacement grocery sales tax beginning on July 1, and any efforts to pass local taxes thereafter would not be able to be implemented until mid-fiscal year.³³ The tax could be phased out over a period of time long enough to allow for additional analysis and to give local governments adequate time to implement revenue replacements. Additionally, the State should consider providing other sources of revenue to local governments to fully offset the revenue loss in the absence of a State or locally imposed grocery tax.

Sustain a Rainy Day Fund that Meets Best Practice Standards

Building a financial cushion to deal with economic downturns is a key element in restoring the State to fiscal stability. According to public finance experts, all governments should place a

³¹ Commission on Government Forecasting and Accountability, March 2024 Monthly Briefing, p. 3.

³² Governor's Office of Management and Budget, [Illinois Economic and Fiscal Policy Report](#), November 15, 2023.

³³ University of Illinois, Institute of Government and Public Affairs, [Policy Spotlight: Should Illinois Eliminate the State Grocery Tax?](#), April 11, 2024.

portion of their general operating revenues in a general reserve or “rainy day” fund.³⁴ Rainy day funds are savings accounts that governments can use to address revenue shortfalls or unanticipated expenditures and to help stabilize tax rates. Historically, Illinois has not had a functional rainy day fund, although a law was enacted in 2004 with a goal of maintaining 5% of General Funds revenues in an existing account called the Budget Stabilization Fund. The State had essentially no reserves at the onset of the COVID-19 pandemic, which put it at a serious disadvantage when the pandemic hit in 2020 and significantly reduced State revenue. Until recently, the fund had never received significant resources.

However, in FY2023, Public Act 102-1115 was enacted and it raised the targeted balance for the Fund from 5% of revenues to 7.5%. Over the past few fiscal years, the State has made significant contributions to the Fund. At the end of fiscal year 2023, the Budget Stabilization Fund had an account balance of \$2 billion. This means that the State would be able to operate for an estimated 13.8 days on its reserves. However, the median state within the United States has enough reserves to sustain 46 days of operations at that time. The State is projecting that the Fund will receive \$205 million in FY2024 and \$170 million in FY2025, which will bring the total estimated balance to \$2.3 billion.³⁵ This would represent 4.3% of FY2025 General Fund revenues.

The Civic Federation has long recommended that once the State has paid off its backlog of bills, it should begin to build up a more robust rainy day fund to be better positioned to deal with contingencies or emergencies in the future.³⁶ Furthermore, since the State has reduced its outstanding liabilities and contributed to the Pension Stabilization Fund, it should also implement and sustain a Budget Stabilization Fund balance that would allow the State to provide critical services during an economic downturn.

According to Pew Charitable Trusts, individual states’ rainy day fund balances may vary depending upon the state’s economic history. However, they suggest that each state define the purpose of the fund, the volatility of its tax revenue structure, and the level of coverage needed to best provide for its fiscal year budgets.³⁷ The Federation supports the Governor’s proposed contributions to the Budget Stabilization Fund as a prudent use of higher-than-expected revenues, but also recommends the state analyze effective ways to build this Fund for a sustainability of spending on programs in the future.

Reform the Governance and Funding Structure of Public Transit in Northeastern Illinois

The current state of mass transit in Illinois impels a change to the governance structure that oversees the delivery of public transit services in the Chicago metropolitan region to improve service delivery and efficiency. In this moment of looming fiscal crisis and operational

³⁴ Government Finance Officers Association, Best Practice: Appropriate Level of Unrestricted Fund Balance in the General Fund, September 2015.

³⁵ State of Illinois FY2025 Budget, p. 57.

³⁶ The Civic Federation, [2022 Legislative Agenda](#).

³⁷ The Pew Charitable Trusts, [States Build Their Reserves Amid Growing Uncertainties](#), October 18, 2022.

deficiency within Illinois' mass transit systems, the Civic Federation urges seizing the opportunity for true transformation by adopting centralized transit governance reform. Additional funding from the State of Illinois will be critical to resolving the crisis, but financial support must first be linked with structural reforms that would provide a more centralized, efficient governance system that focuses on regional challenges and leverages regional opportunities.

The Civic Federation calls on Governor Pritzker, the Illinois General Assembly, the RTA and the service boards to take this once-in-a-generation opportunity to fully restructure its major mass regional transit system by consolidating the three transit agencies—CTA, Metra and Pace—with the Regional Transportation Authority into a single regional transit agency.³⁸ Failing to reform the governance structure of the region's transit agencies would only lead to the continuation of flawed, inefficient transit services.

The Federation was pleased to see that legislation sponsored by State Senator Ram Villivalam and Representative Eva-Dina Delgado to accomplish this goal was introduced on April 29, 2024. House Bill 5823, part of a larger package of transit reform legislation, would consolidate the Regional Transportation Authority and its three service boards into a new Metropolitan Mobility Authority. The Federation urges the Illinois General Assembly to continue consideration of this proposal and take action before the \$730 million deficit hits the budgets of the RTA and the three transit service boards.

³⁸ For more on this recommendation, see the Civic Federation's recently released report, "[Reforming Mass Transit Governance in the Chicago Region](#)."

BUDGET ANALYSIS AND METHODOLOGY

This report is organized into two key parts: 1) The Civic Federation's position on the Governor's proposed FY2025 budget, which is a critique that highlights our key areas of support, concern and accompanying recommendations; and 2) Descriptive analysis of components of the FY2025 budget proposal.

The remaining sections of the report provide analysis of key budget components including:

- Balancing of the year-end FY2024 budget and upcoming FY2025 budget;
- The State's bill backlog status;
- Use of American Rescue Plan Act funds;
- Revenues;
- Expenditures;
- Pension funds; and
- Debt.

The Federation's analysis focuses primarily on the General Funds budget, which comprises approximately 42% of the total operating budget across all funds, including other state funds and federal funds. The General Funds are the key focus due to the way information is presented in the annual budget book and because the General Funds are where the State has the most discretion regarding how to allocate funds.

Key sources used to compile the analysis of the annual budget include:

- [The Fiscal Year 2025 Proposed Operating Budget](#) and other budget sources and reports made available on the [Office of Management and Budget website](#);
- Past year annual operating budgets; and
- Reports published by the [Commission on Government Forecasting and Accountability](#).

BUDGET BALANCING AND BILL BACKLOG

This section presents the financial situation into which the State of Illinois will be entering the upcoming fiscal year, including year-end projections for FY2024 and projections for FY2025. After several years of surpluses, the Governor's proposed budget anticipates the State will enter FY2025 with a deficit, which the Governor proposes to close through a number of tax treatments described below.

Changes to FY2024 Forecast

In November 2023, the Governor's Office of Management and Budget (GOMB) estimated that the State would end FY2024 with a surplus of \$1.6 billion.³⁹ However, the updated forecast released in the Governor's FY2025 proposed budget results in a substantially smaller surplus of

³⁹ Illinois Governor's Office of Management and Budget, [FY2024 Economic and Fiscal Policy Report](#), p. 8.

\$68 million based on projected changes to revenues and proposed supplemental expenditures, including:⁴⁰

- Revenue increases of \$199 million;
- Nearly \$1.6 billion in expenditure increases, including \$1.2 billion in proposed supplemental appropriations and a \$350 million transfer out for one-time FY2024 commitments.

The table below summarizes these changes to the year-end FY2024 budget projections.

Changes to FY2024 Budget Projections
(in \$ millions)

Revenues		Expenditures	
Income Taxes	\$ -	Proposed Supplemental Appropriations	\$ (1,183)
Sales Taxes	\$ (45)	Reappropriations Adjustment	\$ 33
Transfers In	\$ 96	Lapsed Appropriations Estimate	\$ (60)
Federal Sources	\$ 20	Proposed Additional Transfer Out	\$ (350)
All Other Changes	\$ 128		
Total	\$ 199	Total	\$ (1,560)

Source: Illinois State FY2025 Budget, p. 64.

The above revenue and expenditure projection changes, combined with a \$205 million contribution to the Budget Stabilization Fund, reduce the originally projected surplus of \$1.6 billion to \$68 million, as shown below.

Revisions to FY2024 Forecast
(in \$ millions)

Surplus from 5-Year Report	\$ 1,620
Increase to Revenue Forecast	\$ 199
Increase in Projected Expenditures	\$ (1,560)
Decrease in Transfers Out	\$ 14
Budget Stabilization Fund Contribution	\$ (205)
Total	\$ 68

Source: Illinois State FY2025 Budget, p. 64.

FY2025 Budget Deficit and Gap Closing Actions

In November 2023, GOMB projected a FY2025 budget deficit of \$891 million.⁴¹ However, updated revenue and expenditure projections released in February 2024 increased the projected deficit to \$970 million, accounting for \$350 million in natural revenue growth and a \$437 million increase in expenditures.

⁴⁰ Illinois State FY2025 Budget, p. 64.

⁴¹ Illinois Governor's Office of Management and Budget, [Economic and Fiscal Policy Report](#), November 15, 2023, p. 9; Illinois Commission on Government Forecasting and Accountability, [FY2025 Economic Forecast and FY2024 Revenue Estimate Update](#), p. 36.

The resulting \$970 million budget gap is proposed to be eliminated through the following actions:⁴²

- Extending the limit on corporate net operating loss deductions (increased from \$100,000 to \$500,000) through tax year 2027, yielding \$526 million;
- Capping the Retailers' Discount at \$1,000 per month, which will generate \$101 million;
- An increase in the Sports Wagering Tax rate from 15% to 35%, of which the portion of the tax between 15% and 35% would be transferred to the General Fund. This is expected to generate an additional \$200 million in revenue;
- Setting the standard income tax deduction at \$2,250, which reflects a one-year Consumer Price Index (CPI) adjustment that results in a lower deduction than would otherwise occur under existing state statute, thereby increasing revenue by \$93 million;
- Making a supplemental \$175 million deposit into the Public Transportation Fund from the Road Fund (thereby reducing the need for General Funds to be diverted); and
- Directing a \$25 million increase in the distribution of part of the Real Estate Transfer Tax to the General Fund, rather than the Open Space Lands Acquisition and Development Act (only for FY2025).

Collectively, the above measures will result in an additional \$1.1 billion in projected General Funds revenues. These revenue increases will be partially offset by the following additional measures:

- The creation of a new refundable child tax credit totaling \$12 million; and
- An increase in the corporate franchise tax exemption, which is expected to reduce revenues by \$10 million.

⁴² Illinois State FY2025 Budget, pp. 65-66.

Following these actions, the proposed FY2025 budget proposal anticipates an operating surplus of \$128 million. The following table summarizes how the State proposes closing the budget gap through the measures described above.

Closing the FY2025 Budget Deficit

Original Projected Deficit	\$	(891)
Adjustments Made to Close the FY2025 Budget Deficit		
Natural Revenue Growth	\$	(358)
Expenditure Increases	\$	437
Subtotal Adjustments	\$	79
Adjusted FY2025 Deficit (Deficit -Adjustments)	\$	(970)
Gap Closing Measures		
Standard Deduction Adjustment	\$	93
New Refundable Child Tax Credit	\$	(12)
Modified Corporate Net Operating Loss Deduction Limitation Extension	\$	526
Road Fund Offset for Public Transportation Fund	\$	175
Retailer's Discount Cap Increase	\$	101
Corporate Franchise Tax Exemption Increase	\$	(10)
Real Estate Transfer Tax Transfer Distribution*	\$	25
Sports Wagering Tax Increase	\$	200
Total Gap Closing Measures	\$	1,098
FY2025 Surplus	\$	128

*Distributes a portion of the Real Estate Transfer Tax to the General Fund rather than the Space Lands Acquisition and Development Fund (FY2025 only).

Source: Illinois Commission on Government Forecasting and Accountability, FY2025 Revenue Forecast and FY2024 Revenue Estimate Update, p. 36; Illinois State FY2025 Budget, pp. 65-66.

STATE OF ILLINOIS FINANCIAL WALK DOWN FY2022-FY2025

The following table shows the operating budget walk down from FY2022 through FY2025. FY2022 (final) and FY2023 (preliminary) will end with surpluses of just under \$2 billion and \$803 million respectively due to the combination of strong revenue performance and the infusion of the American Rescue Plan Act revenue replacement funds. The State previously estimated a budget surplus of \$273 million for FY2024. Included in these numbers are supplemental expenditures and other uses of the projected FY2024 revenue increases, including:⁴³

- Approximately \$1.2 billion in supplemental FY2024 spending;

⁴³ Illinois State FY2024 Budget, p. 84.

- A \$205 million Budget Stabilization Fund contribution; and
- A \$350 million transfer for one-time FY2024 commitments.

After accounting for these changes, the adjusted projected FY2024 surplus totals \$68 million.

The FY2025 budget projects a surplus of \$298 million. However, the Governor's proposal to transfer \$170 million of that surplus to the Budget Stabilization Fund would yield a net year-end surplus of \$128 million.

State of Illinois General Funds Financial Walk Down				
FY2022-FY2025				
(\$ in Millions)				
	FY2022 Final	FY2023 Preliminary	FY2024 Estimated	FY2025 Proposed
Operating Resources				
State Source Revenues	\$ 43,658	\$ 43,657	\$ 45,266	\$ 46,663
Federal Revenues	\$ 4,584	\$ 3,802	\$ 4,308	\$ 3,969
Statutory Transfers In	\$ 2,092	\$ 3,248	\$ 2,642	\$ 2,361
Comptroller Adjustments	\$ (38)	\$ (7)	\$ -	\$ -
ARPA Reimbursements	\$ 736	\$ 1,064	\$ -	\$ -
State CURE	\$ -	\$ 1,363	\$ -	\$ -
TOTAL RESOURCES	\$ 51,032	\$ 53,127	\$ 52,216	\$ 52,993
Expenditures				
Operating Budget Expenditures	\$ 30,763	\$ 35,178	\$ 37,842	\$ 38,037
Pension Contributions	\$ 9,363	\$ 9,632	\$ 9,813	\$ 10,135
State Group Insurance	\$ 2,750	\$ 1,831	\$ 1,837	\$ 2,327
TOTAL OPERATING BUDGET EXPENDITURES	\$ 42,876	\$ 46,641	\$ 49,492	\$ 50,499
Expenditures: Transfers Out of General Funds				
Statutory Transfers Out	\$ 722	\$ 1,282	\$ 443	\$ 445
Debt Service	\$ 1,230	\$ 1,149	\$ 1,658	\$ 1,751
Interfund Borrowing Repayment	\$ 933	\$ -	\$ -	\$ -
Pension Stabilization Fund	\$ -	\$ 400	\$ -	\$ -
Property Tax Rebate Checks	\$ 470	\$ 50	\$ -	\$ -
Income Tax Rebate	\$ 685	\$ -	\$ -	\$ 0
Grocery Tax Replacement	\$ 325	\$ 75	\$ -	\$ -
Short Term Borrowing Repayment	\$ 1,052	\$ -	\$ -	\$ -
Proposed Transfer to Fund #611*	\$ -	\$ -	\$ 350	\$ -
State CURE**	\$ -	\$ 1,239	\$ -	\$ 0
TOTAL TRANSFERS OUT	\$ 5,417	\$ 4,195	\$ 2,451	\$ 2,196
TOTAL EXPENDITURES	\$ 48,293	\$ 50,836	\$ 51,943	\$ 52,695
General Funds Surplus/Deficit	\$ 2,739	\$ 2,291	\$ 273	\$ 298
Proposed Set-Aside for Budget Stabilization Fund Contribution	\$ 746	\$ 1,188	\$ 205	\$ 170
Proposed Additional Pension Stabilization Fund Contribution	\$ -	\$ 200	\$ -	\$ -
Proposed Early Childhood Capital Investment	\$ -	\$ 100	\$ -	\$ -
Adjusted General Funds Surplus/Deficit	\$ 1,993	\$ 803	\$ 68	\$ 128

Totals may not sum due to rounding.

FY2024 total includes supplemental appropriations.

* The Proposed Transfer to Fund #611 includes \$350 million in FY2024 for the Fund for Illinois' Future through the Budget Implementation Bill (BIMP) proposal.

** An authorized transfer of \$1.239 million from the General Fund to the State Coronavirus Urgent Remediation Emergency (CURE) Fund in FY2023 to ensure that the State fully expended its federal dollars within the timeframe set by the federal government.

Source: Illinois State FY2024 Budget, pp. 67, 78; Illinois State FY2025 Budget, pp. 75, 86.

BILL BACKLOG

Historically, Illinois has routinely managed budgetary shortfalls by delaying payments to vendors, school districts, local governments and universities, thereby increasing accounts payable by billions of dollars at the end of the fiscal year. This backlog led the State to begin each fiscal year in a deficit, requiring revenues from the current year to be used to pay off the previous year's bills, which in turn reduced the amount of revenues available for current year spending.

By law, the State has until six months after the end of a fiscal year to pay bills based on that year's appropriations.⁴⁴ Certain other bills consisting mainly of group health insurance and Medicaid bills, known as Section 25 liabilities, may be paid from appropriations in future years.⁴⁵

The State has made significant progress in reducing its backlog of unpaid bills since its \$16.7 billion peak in 2017.⁴⁶ At the time, the State issued a \$6 billion General Obligation bond to pay vouchers incurred before July 1, 2017, to address the situation.⁴⁷ The \$6.5 billion in proceeds from the sale was to cut the unpaid bill backlog by \$7.5 billion, saving taxpayers an estimated \$4 billion to \$6 billion in interest costs through 2029 by paying off billions of dollars that were accruing interest penalties between 9% and 12% per year.⁴⁸ As of December 31, 2023, the outstanding principal on these bonds totaled nearly \$3 billion.⁴⁹

The State used some of the \$3.2 billion in funds borrowed from the Municipal Liquidity Facility in FY2020 and FY2021 to manage the previous year's bills and pay down the Medicaid bill backlog, which generated enhanced federal reimbursements used to pay general obligations. The State paid off these funds in their entirety nearly two years ahead of schedule in January 2022, which will save taxpayers an estimated \$82 million in interest costs.⁵⁰

The State also utilized another measure to manage the unpaid bills that allows the State to invest in its own backlogged debt using money from other State funds with sufficient liquidity.⁵¹ The law gives the Illinois Treasurer the authority to invest up to \$2 billion with the Comptroller, who uses the funds to pay off pending unpaid bills and avoid high-interest penalties. The remaining \$405 million of this program was paid off during FY2021.

The Governor's FY2025 budget projects that there will be approximately \$1.5 billion in outstanding accounts payable and short-term debt as of June 30, 2024, consisting primarily of

⁴⁴ 30 ILCS 105/25 (m).

⁴⁵ 30 ILCS 105/25.

⁴⁶ Illinois State Comptroller, [Accounts Payable Statement](#).

⁴⁷ The bond sale was authorized by Public Act 100-0023, enacted on July 6, 2017.

⁴⁸ Illinois State Comptroller, [Accounts Payable Statement](#).

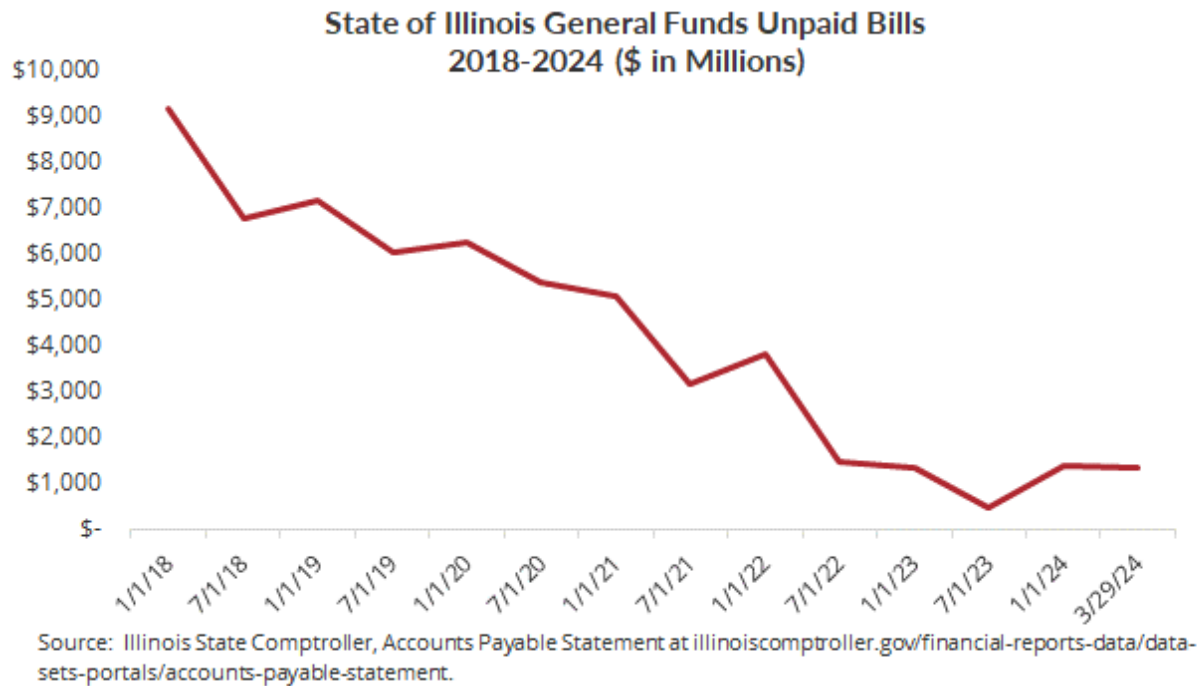
⁴⁹ Illinois State FY2024 Budget, p. 574.

⁵⁰ Illinois State Comptroller, ["Paying Off Loan Early Will Save Taxpayers \\$82 Million,"](#) January 5, 2022.

⁵¹ Public Act 100-1107.

bills with a due date within 30 days and transfers owed to other State accounts.⁵² This is a major improvement from the large backlog of bills in past years and represents a normal bill payment schedule.

The following chart shows the State's bill backlog at the beginning of each fiscal year from 2017-2024. As of March 29, 2024, the State's bill backlog was estimated at \$1.4 billion.



The Civic Federation has long recommended that the State of Illinois, once it made sufficient progress in paying down its unpaid bill backlog, should begin to rebuild its Budget Stabilization Fund, known as the “rainy day fund.”⁵³ Strong revenues in the previous few fiscal years have allowed the Governor to make more than \$2 billion in deposits into the fund since FY2022. The Governor’s FY2024 recommended budget includes a \$205 million deposit into the Budget Stabilization Fund, and another \$170 million for FY2025. Additionally, legislation was enacted that directs a 10-year repayment of \$450 million in State funds provided to the Unemployment Insurance Trust Fund into the Budget Stabilization Fund.⁵⁴

AMERICAN RESCUE PLAN ACT

As a result of six pieces of federal legislation enacted by the U.S. Congress in 2020 and 2021 to address the impact of COVID-19, governments across Illinois received a total of \$53.8 billion in stimulus funding, including the American Rescue Plan Act (ARPA). As part of ARPA, the State received \$8.1 billion in State Fiscal Recovery Funds (SFRF). These funds are allowed to be used

⁵² Illinois State FY2024 Budget, pp. 54-55.

⁵³ See for example current and past Civic Federation Legislative Agendas and [State of Illinois Roadmaps](#).

⁵⁴ Illinois State FY2025 Budget, p. 57.

for supporting public health expenditures, addressing negative economic impacts caused by the public health emergency, replacing lost public sector revenue, providing premium pay for essential workers and investing in water, sewer and broadband infrastructure. They must be obligated by December 31, 2024, and spent by December 31, 2026.

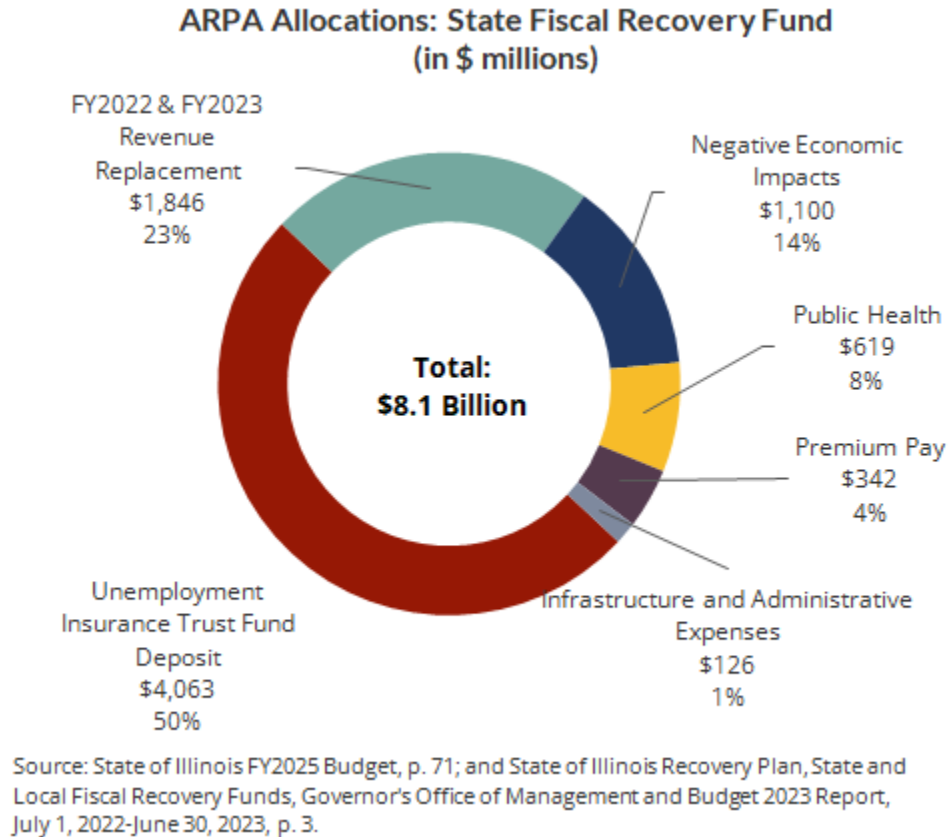
The State also received \$254 million from the Coronavirus Capital Projects Fund as part of the ARPA funding, for a total of approximately \$8.4 billion in federal COVID-era stimulus money.⁵⁵ All of this funding had been allocated, and most of it was spent, by the end of FY2023.⁵⁶

As of the end of fiscal year 2023, the State had allocated nearly half of the ARPA funds, or \$4.063 billion, to repay the Unemployment Insurance Trust funds the State of Illinois borrowed from the federal government to make unemployment payments during the worst of the pandemic, and another \$1.8 billion was allocated for revenue replacement. The remaining \$2.2 billion included \$1.1 billion allocated to a variety of State agencies for programs to address negative economic impacts of COVID-19, \$619 million for public health programs, \$88 million for infrastructure, \$342 million for premium pay to eligible essential workers and \$38 million for expenses to administer state and local recovery projects and programs.⁵⁷ These allocations are shown in the chart below.

⁵⁵ Illinois State FY2025 Budget, p. 70.

⁵⁶ Illinois State FY2025 Budget, p. 71.

⁵⁷ Illinois State FY2025 Budget, p. 71. See also the [State of Illinois Recovery Plan](#), State and Local Fiscal Recovery Funds, Governor's Office of Management and Budget, 2023 Report, July 1, 2022-June 30, 2023.



REVENUES

The State of Illinois generates annual operating resources by collecting taxes and levying fees. These revenues are augmented by grants and reimbursements provided by the federal government.

The Governor's proposed FY2025 operating budget projects total revenues of \$109.8 billion across all funds. Of that amount, \$52.3 billion is available for General Funds spending.⁵⁸

The General Funds support the regular operating and administrative expenses of most State agencies and are the funds over which the State has the most control. The operating budget also includes Other State Funds, which are accounts for activities funded by specific revenue sources that may only be used for specific purposes, and Federal Funds (other than those designated for General Funds), which support a variety of State programs with federal revenues. The remaining revenues that are not included in the General Funds are restricted for specific purposes, shared through revolving funds between government agencies, held in trusts or generally not available for discretionary spending by the General Assembly.

⁵⁸ State of Illinois FY2025 Budget, pp. 138-139.

This analysis focuses primarily on the revenue projections and proposals in the Governor's proposed FY2025 General Funds budget, and also includes an update on FY2024 revenue projections.

FY2024 REVENUE PROJECTION CHANGES

Since the FY2024 State budget was enacted, projections for FY2024 year-end revenues have increased, but by less than in prior years.

The most recent numbers from February 2024 show a 3.2% increase, from \$50.6 billion to \$52.2 billion, from original projections in June 2023 when the FY2024 budget was enacted. GOMB attributes this upward revision to higher-than expected investment income returns, a higher-than-anticipated transfer from the Income Tax Refund Fund, and a retroactive draw of Medicaid matching dollars.⁵⁹

FY2024 Revenue Projection Increases
(in \$ millions)

	FY2024 Enacted	November 2023 Revision	February 2024 Revision	\$ Change	% Change
State Sources					
Individual Income Tax (Net)	\$ 25,711	\$ 25,711	\$ 25,711	\$ -	0.0%
Corporate Income Tax (Net)	\$ 5,116	\$ 5,169	\$ 5,169	\$ 53	1.0%
Sales Tax (Net)	\$ 10,415	\$ 10,576	\$ 10,531	\$ 116	1.1%
Other Revenues	\$ 5,487	\$ 6,273	\$ 6,496	\$ 1,009	18.4%
Total State Resources	\$ 46,729	\$ 47,729	\$ 47,907	\$ 1,178	2.5%
Federal Sources	\$ 3,883	\$ 4,288	\$ 4,308	\$ 425	10.9%
Total Revenues	\$ 50,612	\$ 52,017	\$ 52,215	\$ 1,603	3.2%

Sources: Illinois State FY2024 Enacted Budget General Funds Walkdown, June 7, 2023; "Illinois Economic and Fiscal Policy Report," Governor's Office of Management and Budget, November 15, 2023; Illinois State FY2025 Budget, p. 75.

Net corporate income tax and net sales tax revenues are projected to increase slightly by 1% and 1.1%, respectively. Individual income tax revenue projections have remained the same. Other revenues, which include all sources outside of individual income taxes, corporate income taxes and sales taxes, show an anticipated \$1 billion, or 18.4%, increase.

More recent estimates provided by the Commission on Government Forecasting and Accountability (COGFA) in March 2024 track similarly to GOMB's projections, but with \$374 million, or 0.7%, more in total revenue. The changes largely derive from strong revenue performance in corporate income taxes for the month of February 2024 that were not incorporated in GOMB's projections, as well as increases in interest income projections that were offset by lower sales tax projections. COGFA's projections also include an additional \$100 million in revenue from a statutory transfer from the Income Tax Refund Fund that was not

⁵⁹ Illinois State FY2025 Budget, p. 83.

accounted for in the proposed FY2025 budget.⁶⁰ COGFA's estimate for total revenue in FY2024 is nearly \$52.6 billion.

FY2025 GENERAL FUND REVENUES

The following table shows the change in General Funds revenues between FY2024 year-end estimates and the proposed FY2025 budget. The FY2024 numbers incorporate the upward revisions released in February 2024 in the Governor's proposed FY2025 budget, discussed above. Total revenues from all sources are projected to increase by \$779 million, or 1.5%, which includes a number of tax treatment and other changes proposed by the Governor in the FY2025 budget, ranging from an extension of the net operating loss deduction limitation to a cap on the Retailers' Discount. See the Budget Balancing and Bill Backlog section for a more in-depth discussion of the revenue adjustments, which total approximately \$1.098 billion.

Sports Wagering receipts will contribute to the General Fund for the first time in FY2025 based on a proposed increase from 15% to 35% on adjusted sports gross wagering receipts. Upon authorization in 2019,⁶¹ the State began imposing a 15% tax on adjusted sports wagering revenue to be used to fund infrastructure projects. The Governor's proposed FY2025 budget increases this tax to 35%, the additional 20 percentage points of which are slated to be transferred to the General Fund.⁶² The increase is expected to generate \$200 million.

⁶⁰ Illinois Commission on Government Forecasting and Accountability, [FY2025 Economic Forecast and FY2024 Revenue Estimate Update](#), March 2024, pp. 24 and 29.

⁶¹ See [Public Act 101-0031](#).

⁶² Illinois State FY2025 Budget, pp. 65 and 177.

Other transfers will decrease by 36.9%, mostly based on a \$405 million decrease in the Income Tax Refund Fund Transfer.⁶³ Federal revenues will also decrease based on a one-time retroactive Medicaid claim draw in FY2024.⁶⁴

**State of Illinois General Funds Revenues: Estimated FY2024
and Governor's Recommended FY2025
(in \$ millions)**

				\$ Change	% Change
	FY2024 Est.	FY2025 Proj.	FY2024-FY2025	FY2024-FY2025	
State Taxes and Fees					
Income Taxes (net)					
Individual (net)	\$ 25,711	\$ 26,690	\$ 979	3.8%	
Corporate (net)	\$ 5,169	\$ 5,477	\$ 308	6.0%	
Sales Taxes	\$ 10,531	\$ 10,874	\$ 343	3.3%	
Public Utility Taxes	\$ 700	\$ 701	\$ 1	0.1%	
Cigarette Tax	\$ 208	\$ 200	\$ (8)	-3.8%	
Liquor Gallonage Taxes	\$ 184	\$ 182	\$ (2)	-1.1%	
Estate Tax	\$ 575	\$ 525	\$ (50)	-8.7%	
Insurance Taxes & Fees	\$ 514	\$ 522	\$ 8	1.6%	
Corporate Franchise Tax & Fees	\$ 228	\$ 208	\$ (20)	-8.8%	
Interest on State Funds & Investments	\$ 548	\$ 300	\$ (248)	-45.3%	
Cook County Intergovernmental Transfer	\$ 244	\$ 244	\$ -	0.0%	
Other Sources	\$ 653	\$ 741	\$ 88	13.5%	
Total State Taxes and Fees	\$ 45,265	\$ 46,664	\$ 1,399	3.1%	
Transfers and Adjustments					
Lottery	\$ 850	\$ 902	\$ 52	6.1%	
Gaming	\$ 155	\$ 177	\$ 22	14.2%	
Sports Wagering	\$ -	\$ 200	\$ 200		
Adult-Use Cannabis	\$ 116	\$ 123	\$ 7	6.0%	
Other Transfers	\$ 1,521	\$ 959	\$ (562)	-36.9%	
Total Transfers and Adjustments	\$ 2,642	\$ 2,361	\$ (281)	-10.6%	
Total State Revenues	\$ 47,907	\$ 49,025	\$ 1,118	2.3%	
Federal Sources	\$ 4,308	\$ 3,969	\$ (339)	-7.9%	
Total Revenue	\$ 52,215	\$ 52,994	\$ 779	1.5%	

Note: Numbers may differ slightly from the FY2025 Budget Book due to rounding.

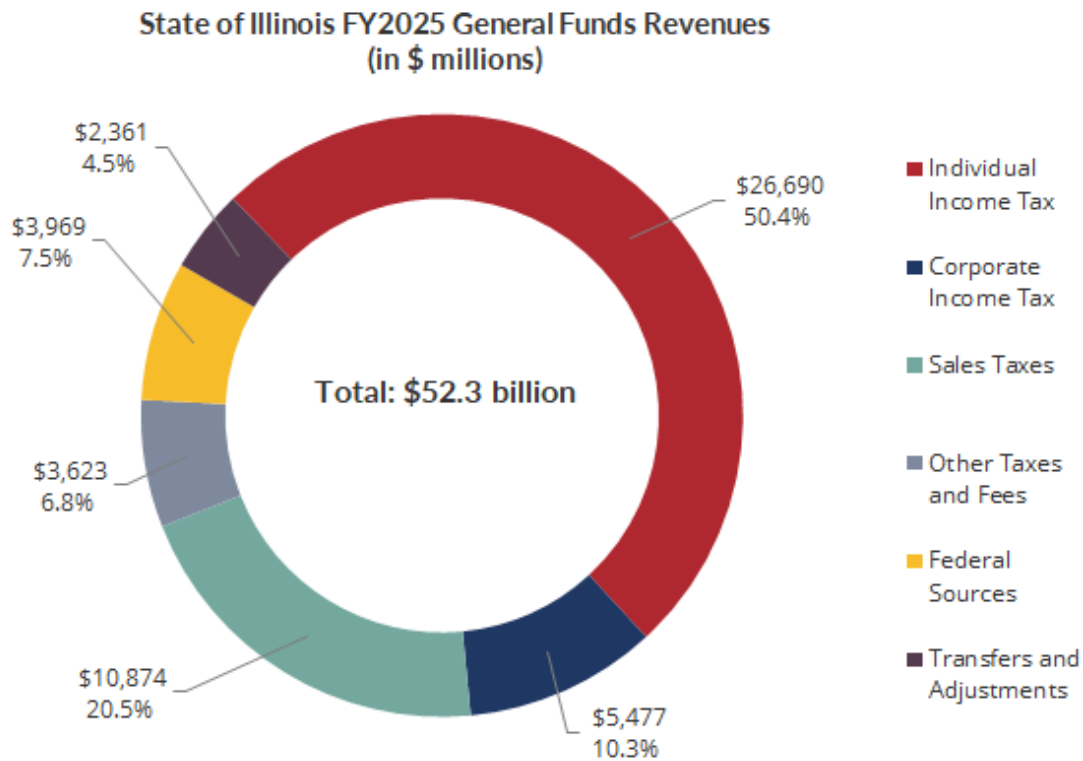
Source: Illinois State FY2025 Budget, p.139.

As shown in the following chart, the State relies heavily on two elastic, or economically sensitive revenues: individual and corporate income and sales taxes, which account for a combined 81.2% of all General Funds revenue.

⁶³ Illinois State FY2025 Budget, p. 177.

⁶⁴ Illinois State FY2025 Budget, p. 178. See Governor's Office of Management and Budget, [Internal Review Identifies Additional Federal Match Owed to State For Developmental Disability Services Provided](#), August 11, 2023.

Individual and corporate income taxes will together provide 60.7% of all General Funds revenue in FY2025, or \$32.2 billion. The single largest revenue source for the proposed FY2025 budget is individual income taxes, which are expected to total \$26.7 billion, or 50.4%, of all revenues. Sales taxes are projected to be the second-largest revenue source at \$10.9 billion, or 20.5%, of all General Funds revenues.

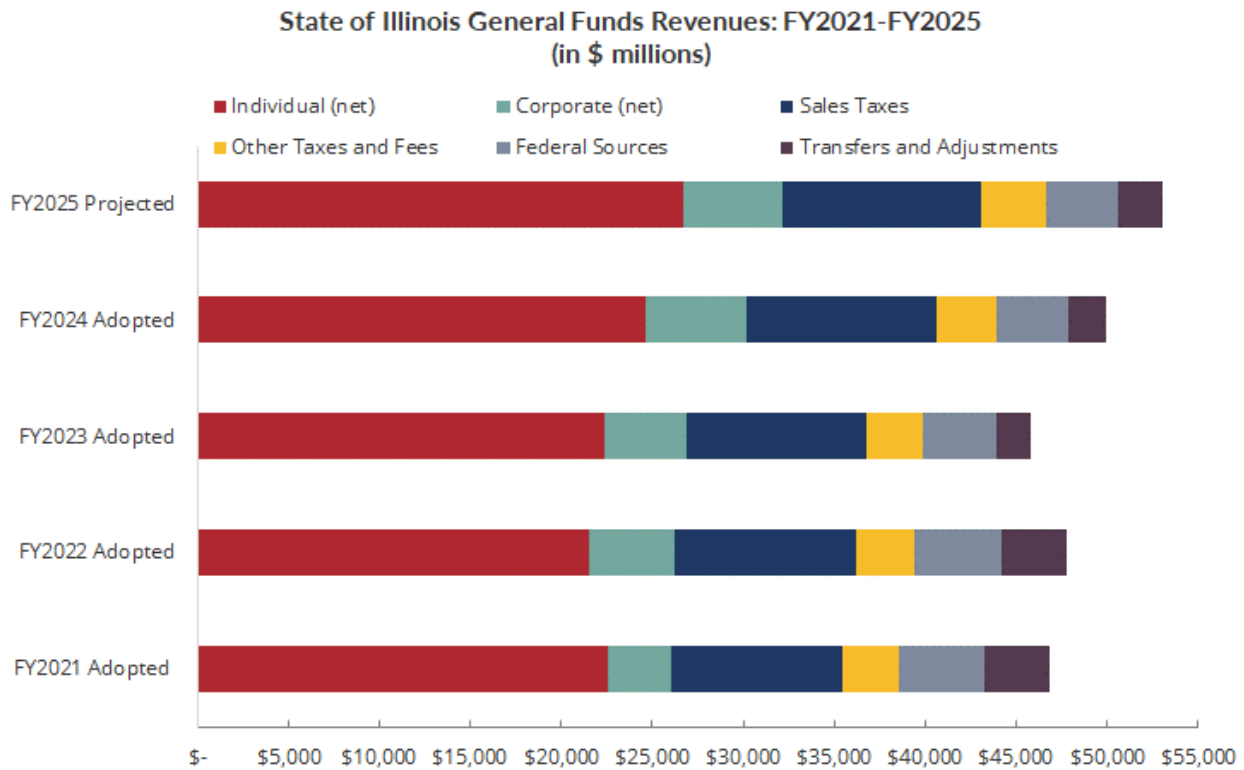


Source: Illinois State FY2025 Budget, p. 139.

The next chart presents a five-year trend of Illinois General Funds revenues by major source. It is important to note that FY2021 income tax numbers are artificially high based on a one-time tax filing extension in FY2020 that shifted a portion of FY2020 revenues into FY2021.⁶⁵ Fiscal

⁶⁵ Illinois State FY2024 Budget, p. 71.

years 2023 through 2024 reflect stronger-than-expected economic trends, and FY2025 reflects increased revenue from new tax treatments.



Source: Illinois State FY2025 Budget, p. 139.

Income Taxes

Individual and corporate income taxes constitute the State's largest and third-largest individual revenue sources, accounting for more than half of all General Funds revenue. On July 6, 2017, after a number of years in which income tax rates fluctuated, the General Assembly permanently established the corporate income tax rate at 7% and raised the individual rate to 4.95%.⁶⁶

The following table shows gross income taxes collected by the State from FY2021 actuals through FY2025 proposed budget projections, including the funds transferred to pay for tax refunds and provided to local governments through the Local Government Distributive Fund (LGDF). The gross amount less the two deductions is the net income tax revenue amount collected by the State. Over the five-year period, total net income tax proceeds are expected to increase by 23.3%, from \$26.1 billion in FY2021 to \$32.2 billion. During the same period, net individual income tax proceeds are expected to increase by 18.5%, or \$4.2 billion, and net corporate income tax receipts are projected to increase by \$1.9 billion, or 53.6%. The share allocated to the LGDF, traditionally 10% of revenues derived from pre-2011 tax rates (equivalent

⁶⁶ [Public Act 100-0022](#), July 6, 2017.

to 6.06% of individual income taxes and 6.85% of corporate income taxes at current rates, was reduced by 10% to increase State revenues in FY2018. The holdback was reduced to 5% in fiscal years 2019-2021. Since then, there has not been a holdback.

State of Illinois General Funds: Total Income Tax Revenues									
FY2021-FY2025									
(in \$ millions)									
Income Tax Increment	FY2021	FY2022	FY2023	FY2024 Est.	FY2025 Proj.	Five-year \$ Change	Five-year % Change		
Individual Income Tax									
Tax Rate	4.95%	4.95%	4.95%	4.95%	4.95%				
Individual Income Tax	\$ 25,582	\$ 26,625	\$ 25,641	\$ 25,516	\$ 26,452	\$ 870	3.4%		
Pass-Through Entities*	\$ 768	\$ 2,512	\$ 2,401	\$ 4,742	\$ 4,958	\$ 4,190	545.6%		
Gross Individual Income Tax	\$ 26,350	\$ 29,137	\$ 28,042	\$ 30,258	\$ 31,410	\$ 5,060	19.2%		
Refund Fund Transfer	\$ (2,372)	\$ (2,695)	\$ (2,594)	\$ (2,769)	\$ (2,874)	\$ (502)	21.2%		
Deposits into LGDF	\$ (1,453)	\$ (1,602)	\$ (1,568)	\$ (1,779)	\$ (1,846)	\$ (393)	27.0%		
Net Individual Income Tax	\$ 22,525	\$ 24,840	\$ 23,880	\$ 25,710	\$ 26,690	\$ 4,165	18.5%		
Corporate Income Tax									
Tax Rate	7.00%	7.00%	7.00%	7.00%	7.00%				
Gross Corporate Income Tax	\$ 4,451	\$ 6,831	\$ 7,186	\$ 6,453	\$ 6,836	\$ 2,385	53.6%		
Refund Fund Transfer	\$ (625)	\$ (1,026)	\$ (1,042)	\$ (903)	\$ (957)	\$ (332)	53.1%		
Deposits into LGDF	\$ (262)	\$ (398)	\$ (421)	\$ (380)	\$ (403)	\$ (141)	53.8%		
Net Corporate Income Tax	\$ 3,565	\$ 5,407	\$ 5,723	\$ 5,170	\$ 5,476	\$ 1,911	53.6%		
Total Income Taxes (net)	\$ 26,090	\$ 30,247	\$ 29,603	\$ 30,880	\$ 32,166	\$ 6,076	23.3%		

* The State began reporting income from pass-through business entities, such as partnerships and S-corporations, separately from other individual income starting in FY2017.

Note: Numbers may differ slightly from the FY2025 Budget Book due to rounding.

Source: Illinois State FY2025 Budget, pp. 167-168.

Individual Income Tax

Projections for net individual income tax receipts in the General Fund in FY2025 total \$26.7 billion, which is \$979 million, or 3.7%, above the FY2024 year-end estimate. FY2024 net individual income tax receipts are expected to increase by \$1.8 billion from FY2023, which almost entirely reflects a growth in Pass-Through Entity (PTE) payments over the prior year, as well as increases in wages and employment.⁶⁷ PTE income includes income received by individuals through partnerships, fiduciaries and S-corporations that “passes through” to individual income statements rather than being taxed as corporate income and were enabled through legislation⁶⁸ signed by the Governor in FY2022.⁶⁹ The most recent State projections reflect continuing economic growth and proposed changes to the Illinois Income Tax Act, including the creation of the refundable child tax credit and an adjustment to the standard deduction for tax year 2024.⁷⁰

Corporate Income Tax

Net corporate income tax revenue shows an increase of \$306 million, or 5.9%, from FY2024 projections, bringing the total from \$5.2 billion to \$5.5 billion. Corporate income tax receipts

⁶⁷ Illinois State FY2025 Budget, p. 168.

⁶⁸ [Public Act 102-0658](#).

⁶⁹ Illinois Commission on Government Forecasting and Accountability, [May 2023 Monthly Briefing](#), p. 4.

⁷⁰ Illinois State FY2025 Budget, p.168.

have begun to decline from their strong pandemic recovery that continued through FY2024 based on cooling inflation and the incorporation of the PTE reconciliation described above. The increase projected for FY2025 is due to the Governor's proposed continuation of the net operating loss deduction limitation at a new threshold over the next three years and also accounts for an anticipated change in the base allocation formula between corporate income tax and PTE withholding tax.⁷¹ Over the five-year period, net corporate income tax receipts have increased by \$1.9 billion, or 53.6%.

Sales Tax

Sales taxes were strong during the pandemic as federal stimulus dollars and expanded unemployment benefits supported consumers' disposable personal income. Further, federal stimulus dollars, combined with the shift in consumption patterns from services, which largely are not taxable in Illinois, to goods, which are taxable, engendered an increase of taxable income. This growth is projected to taper off, as taxable consumption has yet to increase in FY2024 based on declining motor fuel prices, high mortgage and interest rates, the spending shift back toward services from goods and consistently high consumer prices.⁷² General Fund receipts from sales taxes have also seen decreased growth due to increasing deposits into the Road Fund as the State implements a five-year shift of the State portion of the motor fuel tax from the General Fund to the Road Fund.

Despite these changes, net sales tax receipts are expected to increase by \$343 million, or 3.3%, in FY2025, based on an additional \$175 million Road Fund offset deposit into the Public Transportation Fund and a proposed \$1,000 monthly cap on the 1.75% Retailers Discount.⁷³

Other State-Source Revenue

Total General Funds revenues from State sources other than income and sales taxes, including public utility, liquor, cigarette, estate and other taxes, will total \$3.6 billion. This reflects an expected decrease of 6%, or \$231 million, from FY2024 to FY2025 that is largely based on a decline in interest on State funds and investments.

Transfers and adjustments, such as lottery, gaming and cannabis revenues, are predicted to decrease by \$281 million, from \$2.6 billion in FY2024 to \$2.4 billion in FY2025. The largest source for this decline derives from a lower transfer from the Income Tax Refund Fund.⁷⁴ The Commission on Government Forecasting and Accountability (COGFA) reported in January 2024 that the decline in transfers to the Income Tax Refund Fund is due to the transfer value returning to a more typical level when compared to FY2023 levels, which was significantly higher due to stronger than expected income tax performance during that fiscal year.⁷⁵

⁷¹ Illinois State FY2025 Budget, p. 169.

⁷² Illinois State FY2025 Budget, pp. 169-170.

⁷³ Illinois State FY2025 Budget, p. 170.

⁷⁴ Illinois State FY2025 Budget, pp. 83 and 177.

⁷⁵ Illinois Commission on Government Forecasting and Accountability, [January 2024 Monthly Briefing](#), p. 6

Federal Revenues

Federal revenues are expected to decrease by 7.9%, from \$4.3 billion in FY2024 to \$4 billion in FY2025, due to a decline in Medical Assistance from a one-time retroactive draw tied to waiver services for Medicaid reimbursements.⁷⁶

APPROPRIATIONS AND EXPENDITURES

The recommended FY2025 operating budget proposes total appropriations of \$123.2 billion, including \$51.3 billion in General Funds spending authority.⁷⁷ The budget proposal also includes \$53.6 billion in appropriations from Other State Funds and \$18.3 billion in Federal Funds appropriations.

General Funds support the regular operating and administrative expenses of most agencies and are the funds over which the State has the most control.⁷⁸ Other State Funds are accounts for activities funded by specific revenue sources that may only be used for specific purposes. Federal Funds (other than those designated for General Funds) use federal revenues to support a variety of State programs.

Proposed General Funds expenditures total \$52.7 billion.⁷⁹ General Funds expenditures include both spending from appropriations and transfers from General Funds to other State accounts to make interest and principal payments on borrowings as well as for other legislatively required purposes.

TOTAL APPROPRIATIONS BY FUND TYPE

Recommended total appropriations of \$123.2 billion in FY2025 represent a decrease of \$1.9 billion, or 1.6%, from enacted appropriations of \$121.3 billion in FY2024. Proposed FY2025 General Funds appropriations increase by nearly \$2.1 billion, or 4.4%, from \$49.2 billion the year before. Total appropriations grew by \$17.6 billion, or 16.6%, from \$105.7 billion in FY2021, while General Funds appropriations increased by \$10.6 billion, or 26.2%, over the five-year

⁷⁶ Illinois State FY2024 Budget, pp. 83 and 178. See Governor's Office of Management and Budget, [Internal Review Identifies Additional Federal Match Owed to State For Developmental Disability Services Provided](#), August 11, 2023.

⁷⁷ Illinois State FY2025 Budget, p. 107.

⁷⁸ The definition of General Funds was changed in FY2018 to include three additional funds: the Fund for the Advancement of Education, Commitment to Human Services Fund and Budget Stabilization Fund.

⁷⁹ Illinois State FY2025 Budget, p. 86.

period. The following table shows enacted appropriations by type of fund from FY2021 through FY2024 and proposed appropriations for FY2025.

State of Illinois Appropriations by Fund Type: FY2021-FY2025 (in \$ millions)									
	FY2021 Enacted*	FY2022 Enacted*	FY2023 Enacted*	FY2024 Enacted*	FY2025 Proposed	Two-Year \$ Change	Two-Year % Change	Five-Year \$ Change	Five-Year % Change
General Funds	\$ 40,695	\$ 43,750	\$ 47,722	\$ 49,198	\$ 51,339	\$ 2,141	4.4%	\$ 10,644	26.2%
Other State Funds	\$ 38,728	\$ 43,347	\$ 50,103	\$ 51,356	\$ 53,646	\$ 2,291	4.5%	\$ 14,919	38.5%
Federal Funds	\$ 26,229	\$ 30,678	\$ 25,132	\$ 20,765	\$ 18,254	\$ (2,511)	-12.1%	\$ (7,974)	-30.4%
Total**	\$ 105,651	\$ 117,775	\$ 122,956	\$ 121,320	\$ 123,240	\$ 1,920	1.6%	\$ 17,589	16.6%
*Enacted appropriations for FY2021, FY2022 and FY2023 include original and supplemental appropriations. Enacted appropriations for FY2024 include the proposed supplemental appropriations total of approximately \$1.2 million.									
**Totals may not sum due to rounding.									
Source: Illinois State FY2025 Budget, p.107; Illinois State FY2024 Budget, p.98 and Illinois State FY2023 Budget, p. 91.									

Total enacted appropriations do not accurately reflect State spending because spending from Other State Funds and Federal Funds is often significantly below appropriated amounts. In FY2023, for example, actual spending from Other State Funds was \$39.8 billion, 20.6% below the \$50.1 billion appropriated.⁸⁰ Actual spending from Federal Funds in FY2023 was \$11.1 billion, 56.0% below the \$25.1 billion adjusted appropriation. General Funds spending from appropriations typically reflects a much lower level of unspent appropriations. Appropriations from Other State Funds and Federal Funds do not affect the projected operating surplus, which is based on General Funds revenues and expenditures.

Appropriations for Federal Funds declined over the five-year period by \$8.0 billion, or 30.4%, from \$26.2 billion in FY2021 to \$18.3 billion in FY2025. The decrease is due to the State appropriating nearly all of the \$8.1 billion provided to them through the American Rescue Plan Act (ARPA) by the end of June 2023, which was allocated through the Coronavirus State Fiscal Recovery Fund (SFRS). The majority of the final allocations of the ARPA funds included \$4.063 billion to repay the Unemployment Insurance (UI) Trust Fund advances; \$1.8 billion used for revenue replacement; \$619 million for public health initiatives; \$88 million for infrastructure; \$1.1 billion to address negative economic impacts of COVID-19; \$342 million for premium pay; and approximately \$38 million for expenses to administer state and local recovery projects and programs.⁸¹ The proposed FY2025 budget includes the continued use of the remaining ARPA Coronavirus State and Local Fiscal Recovery Funds (SLFRF) to support capital projects including the improvement of water and sewer infrastructure.

GENERAL FUNDS APPROPRIATED SPENDING

To understand State spending pressures, it is helpful to distinguish appropriated agency spending from pension contributions and group insurance payments. The legislature generally has more discretion over agency appropriations than the other two spending categories.⁸²

⁸⁰ Illinois State FY2025 Budget, p. 107.

⁸¹ Illinois State FY2025 Budget, p. 71.

⁸² Medicaid is considered as discretionary in this analysis, even though most spending changes in the Medicaid program require changes in State law, administrative rules and/or approval from the federal government.

Pension contributions are based on State law, determined by Illinois' five retirement systems and covered by continuing appropriations. Continuing appropriations are funds that the Illinois Comptroller and Treasurer are statutorily authorized to spend in the event the legislature fails to appropriate or insufficiently appropriates for a particular purpose.⁸³ Group insurance consists mainly of health insurance for employees and retirees, which is required by State law and union contracts.

The following table shows appropriated spending for these categories from FY2021 through FY2024 and proposed appropriated spending for FY2025. The FY2022 and FY2023 pension contributions in the table below are certified amounts and do not include additional pension stabilization fund contributions totaling \$700 million. In FY2022 \$300 million above the certified amount was contributed to the fund, to help pay down the State's pension debt, and in FY2023 an additional \$400 million was provided to fund. In FY2024, the State increased its contribution to the retirement systems by \$181 million from prior year levels based on the certified required amounts. Additionally, these certified contributions will increase again in FY2025 by \$322 million.⁸⁴

State of Illinois General Funds Appropriated Expenditures by Category: FY2021-FY2025 (in \$ millions)									
	FY2021	FY2022	FY2023 Actual	FY2024 Est.	FY2025 Proposed	Two-Year \$ Change	Two-Year % Change	Five-Year \$ Change	Five-Year % Change
Agency Appropriations Spent*	\$ 28,681	\$ 30,763	\$ 35,178	\$ 37,842	\$ 38,037	\$ 195	0.5%	\$ 9,356	32.6%
Pension Contributions**	\$ 8,624	\$ 9,363	\$ 9,632	\$ 9,813	\$ 10,135	\$ 322	3.3%	\$ 1,511	17.5%
Group Insurance	\$ 2,022	\$ 2,750	\$ 1,831	\$ 1,837	\$ 2,327	\$ 490	26.7%	\$ 305	15.1%
Total	\$ 39,327	\$ 42,876	\$ 46,641	\$ 49,492	\$ 50,499	\$ 1,007	2.0%	\$ 11,172	28.4%
*Enacted expenditures in FY2022, FY2023 and FY2024 include supplementary appropriations.									
**The FY2022 and FY2023 pension contributions do not include proposed pension stabilization fund contributions totalling \$700 million.									
Source: Illinois State FY2025 Budget, pp.75 and 86; Illinois State FY2024 Budget, pp.67 and 78; Illinois State FY2023 Budget, pp. 60 and 70.									

Proposed agency spending from appropriations is expected to increase by \$195 million, or 0.5%, to \$38.0 billion in FY2025, up from \$37.8 billion in FY2024. The FY2024 Agency Appropriations of \$37.8 billion include proposed total supplemental appropriations of approximately \$1.2 billion, including \$430 million to the Department of Healthcare and Family Services (HFS), \$346.8 million to the Department of Human Services (DHS) and \$188.3 million to the Department of Central Management Services. The remaining appropriations will be allocated to other agencies including the Department of Innovation and Technology, Department of Corrections, Department on Aging and the Department of Children and Family Services (DCFS).⁸⁵

Over a five-year period, agency spending is projected to increase by \$9.4 billion, or 32.6%, from \$28.7 billion in FY2021.

⁸³ Illinois State FY2025 Budget, p. 620.

⁸⁴ Illinois State FY2025 Budget, p. 80-85.

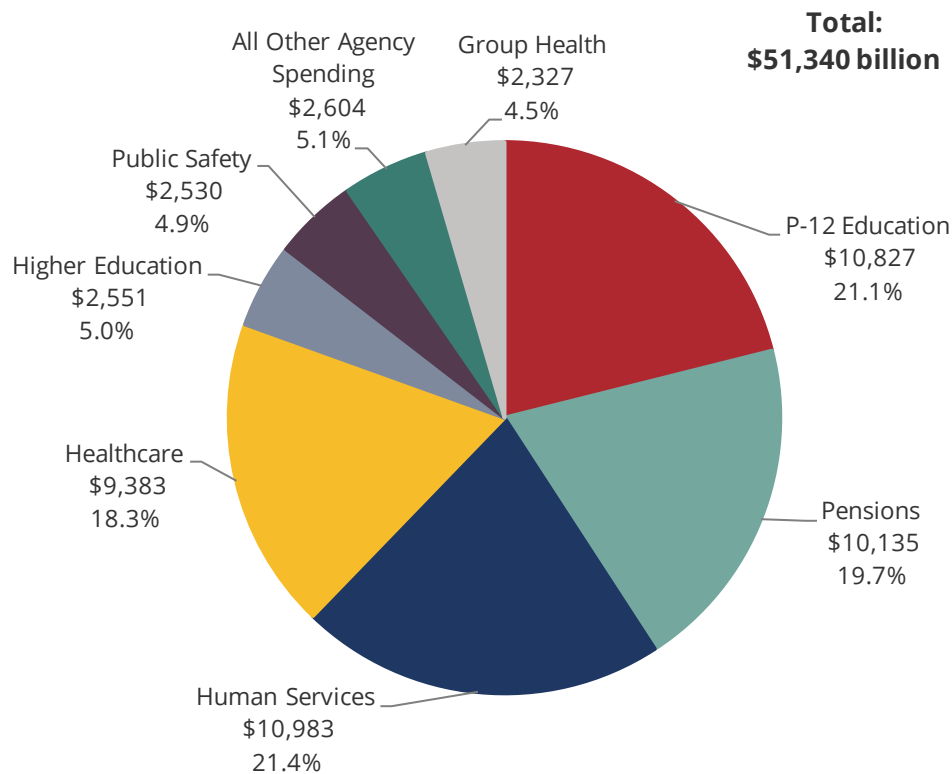
⁸⁵ Illinois State FY2025 Budget, pp. 84 and 136.

The FY2025 budget proposes to increase General Funds pension contributions by \$322 million, or 3.3%, to \$10.1 billion, up from \$9.8 billion in FY2024. The proposed FY2025 contribution is equal to the certified full amount required under existing state law.⁸⁶

Proposed FY2025 General Funds group health insurance payments will increase by \$490 million from the prior year to \$2.3 billion. The increase is due to 2025 liabilities for statewide Group Insurance through the Department of Central Management Services.⁸⁷ However, as of fiscal year 2022, the State has reduced its healthcare liabilities by 56% due to effective negotiations.⁸⁸

GENERAL FUNDS PROPOSED AGENCY EXPENDITURES BY AREA

State of Illinois FY2025 General Funds
Expenditures (in \$ millions)



Source: State of Illinois FY2025 Proposed Budget, p. 75.

Note: Does not include unspent appropriations or transfers out of General Funds.

⁸⁶ Illinois State FY2025 Budget, p. 85.

⁸⁷ Illinois State FY2025 Budget, p. 272.

⁸⁸ Illinois State FY2024 Budget, p. 66.

The chart above shows the State of Illinois' proposed FY2025 General Funds expenditures. These do not include unspent appropriations or transfers out of General Funds. The Proposed FY2025 budget includes P-12 Education appropriations of \$10.8 billion, or 21.1% of General Funds. Approximately \$11.0 billion, or 21.4%, is for Human Services and \$9.4 billion, or 18.3%, is for Healthcare. About \$2.3 billion, or 4.5%, of General Funds will go towards Group Health Insurance payments. Additional expenditures include \$10.1 billion, or 19.7%, for Pension contributions and \$2.6 billion, or 5.0%, for Higher Education. Approximately \$2.5 billion, or 4.9%, will go to Public Safety and \$2.6 billion, or 5.1%, for All Other Agency Spending. All Other Agency Spending includes State contributions to the Chicago Teacher's Pension Fund and the areas of Economic Development, Environment and Culture and Government Services.⁸⁹ The following table explains in detail the agency expenditures and appropriations from FY2021 to FY2025. It details spending by area of government, based on the categories in the budget book.⁹⁰ Actual spending by area is shown for FY2021 through FY2023, estimated expenditures for FY2024 and proposed appropriations for FY2025. The list of agencies in each category can be found in the Appendix of this report.

State of Illinois General Funds Agency Expenditures and Appropriations by Area:
FY2021-FY2025 (in millions)

	FY2021 Exps.	FY2022 Exps.	FY2023 Exps.	FY2024 Est. Exps.	FY2025 Proposed	Two-Year \$ Change	Two-Year % Change	Five-Year \$ Change	Five-Year % Change
P-12 Education*	\$ 8,897	\$ 9,327	\$ 9,764	\$ 10,365	\$ 10,827	\$ 462	4.5%	\$ 1,930	21.7%
Higher Education**	\$ 1,973	\$ 2,292	\$ 2,253	\$ 2,539	\$ 2,551	\$ 12	0.5%	\$ 578	29.3%
Human Services	\$ 7,177	\$ 7,705	\$ 10,839	\$ 10,267	\$ 10,983	\$ 716	7.0%	\$ 3,806	53.0%
Healthcare	\$ 8,179	\$ 7,853	\$ 8,596	\$ 9,292	\$ 9,383	\$ 91	1.0%	\$ 1,204	14.7%
Public Safety	\$ 1,915	\$ 2,036	\$ 2,343	\$ 2,515	\$ 2,530	\$ 15	0.6%	\$ 615	32.1%
All Other Agency Spending***	\$ 1,906	\$ 2,423	\$ 2,464	\$ 2,570	\$ 2,604	\$ 34	1.3%	\$ 698	36.6%
Total	\$ 30,047	\$ 31,636	\$ 36,259	\$ 37,548	\$ 38,878	\$ 1,330	3.5%	\$ 8,831	29.4%

*P-12 Education does not include contributions to the Teachers' Retirement System or the Teachers' Retirement Insurance Program.

**Higher Education does not include contributions to the State Universities Retirement System or the College Insurance Program.

***All Other Agency Spending includes the State contribution to the Chicago Teachers' Pension Fund and the areas of Economic Development, Environment and Culture and Government Services (excluding group insurance).

Source: Illinois State FY2025 Budget, p.75; Illinois State FY2024 Budget, p.67 and Illinois State FY2023 Budget, p. 60.

P-12 Education

Among the State's proposed FY2025 expenditures, appropriations for preschool to secondary education will increase from the prior year by \$462 million, or 4.5%, from \$10.4 billion in FY2024 to \$10.8 billion in FY2025. The Governor's proposed budget meets the \$350 million annual funding target increase that was part of the State's 2017 evidence-based school funding law. The \$350 million increase was also included in the enacted budgets for FY2024, FY2023, FY2022 and FY2020, but not the pandemic-impacted budget for FY2021. Since FY2021, there has been a \$1.8 billion increase in annual funding to help achieve the Evidence-Based Funding (EBF) formula statutory target.⁹¹ The five-year increase of \$1.9 billion, or 21.7%, in P-12 funding

⁸⁹ Illinois State FY2025 Budget, p. 75.

⁹⁰ Illinois State FY2025 Budget, p. 75.

⁹¹ Illinois State FY2025 Budget, p. 33.

comes almost entirely from increases in FY2022, FY2023, FY2024 and the projected FY2025 budget.⁹²

The EBF school funding reform law required that the State for the first time pay for part of the pension benefits earned each year by Chicago Public Schools (CPS) teachers.⁹³ However, those CPS pension costs, estimated at \$354 million in FY2025, are not included in the education category in the budget; they instead are shown in All Other Agency Spending in the table above.⁹⁴

The proposed FY2025 budget is providing over \$400 million in funding for the second year of the Governor's Smart Start Illinois early childhood initiative, which is a multi-year program that will provide a comprehensive approach to investments focused on preparing children to be lifelong learners. The budget is also proposing \$13 million in operational funding for the new Department of Early Childhood to develop needed operational infrastructure before merging pieces that support early childhood education in various areas of state government. The budget also appropriates an increase of \$75 million for the Early Childhood Block Grant to expand access to support services and preschool availability. Additionally, \$200 million, plus additional federal dollars, will go toward increased compensation for early childhood workers.⁹⁵

Higher Education

Proposed spending for higher education increases by \$12 million, or 0.5%, to nearly \$2.6 billion in FY2025, up from \$2.5 billion in FY2024.⁹⁶ Higher education includes: nine public universities⁹⁷; the Illinois Community College Board, which distributes funds to 48 community colleges; and the Monetary Award Program (MAP), which provides college tuition grants for low income students.⁹⁸ The FY2025 budget increases General Funds support for universities and community colleges by \$30.6 million, or 2%, compared to FY2024 levels. The budget will provide an additional \$10 million for MAP, which would provide sufficient funding for approximately 146,000 students. The budget is also proposing \$5 million in new funds for the continuation of

⁹² P-12 education funding does not include State contributions to the Teachers' Retirement System, the pension fund for teachers outside of Chicago, or to the Teachers' Retirement Insurance Program, which provides health insurance for retired teachers outside of Chicago.

⁹³ The State has responsibility for both the normal cost and unfunded liability of the Teachers' Retirement System, which covers teachers outside of Chicago.

⁹⁴ Illinois State FY2025 Budget, p. 75. The budget book includes CPS normal pension costs (which include retiree health insurance) in the category of Government Services.

⁹⁵ Illinois State FY2025 Budget, p. 32.

⁹⁶ Illinois State FY2025 Budget, p. 75.

⁹⁷ WTTW News [reported](#) that the Commission on Equitable Public University Funding issued a new report in March 2024 calculating that public universities in the State are underfunded by approximately \$1.4 billion.

⁹⁸ Higher education also includes the Illinois Board of Higher Education, Math and Science Academy and State Universities Civil Service System. Higher education budget numbers presented here do not include State contributions to the State Universities Retirement System and College Insurance Program or group health insurance payments for university employees and retirees.

the Early Childhood Access Consortium for Equity scholarships⁹⁹, which were previously funded by the federal government.¹⁰⁰

Human Services

Proposed appropriations for human services increase by \$716 million, or 7.0%, to approximately \$11.0 billion in FY2025, up from \$10.3 billion in FY2024. Over the five-year period, proposed human services spending increases by \$3.8 billion, or 53.0%, to \$11.0 billion in FY2025, up from \$7.2 billion in FY2021. The Human Services category includes not only the Department of Human Services, but the Departments on Aging, Children and Family Services, Juvenile Justice, Employment Security, Human Rights, Public Health, Veterans' Affairs and several others.

The FY2025 General Funds budget proposal for the Department of Human Services (DHS) is \$7.3 billion, an increase of \$652 million, or 9.0%, up from estimated FY2024 spending of \$6.6 billion.¹⁰¹ The additional funding includes \$50 million for services for people with developmental disabilities through programs such as the Home Illinois initiative, which includes investments for eviction mitigation, shelter diversion, scattered site housing and court-based rental assistance. The proposed budget also includes a \$116 million increase to support services for people with developmental disabilities through the State's *Ligas* consent decree. Meanwhile, the Home Services Program will receive an increase of \$116 million for expected caseload growth and liability increases, and a \$19.0 million increase to support mental health care and treatment for forensic inpatient and outpatient services, the suicide and crisis hotline, and the *Williams* and *Colbert* consent decrees.¹⁰²

The proposed FY2025 General Funds budget for the Department on Aging is \$1.6 billion, an increase of \$165.4 million over estimated spending of \$1.4 billion in FY2024.¹⁰³ Additional funding includes an increase of \$104.4 million to accommodate caseload growth and utilization as well as the proposed rate increase of \$1.15 per hour, effective January 1, 2024. There is also a \$3.0 million increase for the Home-Delivered Meals Program.¹⁰⁴ The Department of Children and Family Services will receive an additional \$76.2 million in General Funds appropriations in FY2025, or a 5.2% increase over FY2024. The increase will support additional staff positions and maintain funding for current programs and various State initiatives, including a modernized case management system and supports for other programs.¹⁰⁵

⁹⁹ The [Illinois Student Assistance Commission](#) provides scholarships to students who work in early childhood education that are seeking additional credentials and/or a degree in early childhood education.

¹⁰⁰ Illinois State FY2025 Budget, pp. 34 -35.

¹⁰¹ Illinois State FY2025 Budget, p. 339.

¹⁰² Illinois State FY2025 Budget, pp. 39 and 339.

¹⁰³ Illinois State FY2025 Budget, p. 258.

¹⁰⁴ Illinois State FY2025 Budget, p. 40.

¹⁰⁵ Illinois State FY2025 Budget, pp. 38 and 278.

Healthcare

The State's healthcare category refers to the Department of Healthcare and Family Services (HFS), which is the Illinois agency mainly responsible for Medicaid, the joint federal-state program that pays for healthcare for low-income people. Proposed FY2025 General Funds appropriations for Medicaid of nearly \$9.4 billion are projected to increase by \$91 million, or 1.0%, from estimated spending of \$9.3 billion in FY2024. This represents an increase of \$1.2 billion, or 14.7%, over the past five years, up from \$8.2 billion in FY2021.

The differences between General Funds spending and appropriations for HFS vary widely because the agency frequently does not spend a sizable portion of its appropriations.¹⁰⁶ Additionally, trends in Medicaid spending are difficult to track because of heavy reliance on other State accounts, shifts in funding such as the increase in the Medicaid reimbursement rate during the pandemic and the reduction to the reimbursement rate this year after the end of the federal pandemic emergency, as well as recent changes in the program including the expansion of Medicaid coverage under the Affordable Care Act (ACA) and the enrollment of recipients in managed care organizations (MCOs).

The projected increase in General Funds appropriations in FY2024 for the Department of Healthcare and Family Services (HFS) is due mostly to Medicaid program rate increases and programmatic changes effective in the middle of fiscal year 2024. Additionally, \$629 million will be provided in FY2025 for the Health Benefits for Immigrant Seniors and Health Benefits for Immigrant Adults programs.¹⁰⁷

Public Safety

The Public Safety area of government includes the Department of Corrections, State Police, Criminal Justice Information Authority and many others, as shown in the Appendix of this report. Proposed General Funds appropriations for Public Safety increase by \$15 million, or 0.6%, to \$2.53 billion in FY2025, up from the FY2024 total of \$2.52 billion. Over a five-year period, public safety appropriations represent an increase of \$615 million, or 32.1%, from \$1.9 billion in FY2021.

In FY2025, the proposed budget increases appropriations to violence prevention programs like the Reimagine Public Safety Act and the Restore, Reinvest and Renew Grants Program.¹⁰⁸ The Criminal Justice Information Authority (CIJA) will invest \$3.1 million for Trauma Recovery Centers and \$200 million for the Restore, Reinvest, and Renew Grants Program, which will allow for

¹⁰⁶ HFS' unspent General Funds appropriations relate partly to Medicare premiums, which the State pays for recipients who are eligible for both programs. Instead of waiting for State payments, federal authorities in recent years have deducted the amount owed from Medicaid reimbursements. Because HFS does not know in advance whether the federal government will reduce revenues or require payment, the Medicare premium amount continues to be appropriated in the agency's budget (and included in the lump sum unspent amount for the overall budget).

¹⁰⁷ Illinois State FY2024 Budget, pp. 40 and 381.

¹⁰⁸ Illinois State FY2025 Budget, p. 43.

additional grants to be awarded and flexibility in administering them. The Criminal Justice Information Authority also includes \$1 million for a nationally established web-based data collection and reporting system known as InfoNet for victim service providers as well as a \$150,000 increase in funding for Bullying Prevention services.¹⁰⁹

The Department of Corrections will use the \$22.6 million proposed increase in funding to increase compensation for staff at 28 correctional facilities across the State and \$2 million for the expansion of the construction workforce vocational training program, which is funded by the federal government.¹¹⁰ The Illinois State Police will also receive \$5.3 million in General Funds to support two cadet classes to hire and train 100 additional sworn troopers. Additionally, smaller appropriations in the proposed FY2025 budget will help fund Illinois State Police laboratory enhancements. This includes a voluntary program offered to Illinois schools known as Safe2Help and contractual services.¹¹¹

GENERAL FUNDS EXPENDITURES

Total expenditures from General Funds are expected to increase by \$752 million, or 1.4%, to \$52.3 billion in FY2025, up from approximately \$51.9 billion estimated in FY2024. The increase is due to the state group insurance and pension contributions, which is offset by a decline in total transfers out. Over the five-year period, expenditures increased by nearly \$9.0 billion, or 20.5%, from \$43.7 billion in FY2021.

State of Illinois General Funds Expenditures:
FY2021-FY2025 (in \$ millions)*

	FY2021	FY2022	FY2023 Prelim.	FY2024 Est.	FY2025 Proposed	Two-Year \$ Change	Two-Year % Change	Five-Year \$ Change	Five-Year % Change
Agency Appropriations ¹	\$ 29,995	\$ 31,593	\$ 36,204	\$ 38,732	\$ 38,877	\$ 145	0.4%	\$ 8,882	29.6%
(Unspent Appropriations) ²	\$ (1,314)	\$ (830)	\$ (1,026)	\$ (890)	\$ (840)	\$ 50	-5.6%	\$ 474	-36.1%
Net Agency Appropriations Spent	\$ 28,681	\$ 30,763	\$ 35,178	\$ 37,842	\$ 38,037	\$ 195	0.5%	\$ 9,356	32.6%
Pension Contributions	\$ 8,624	\$ 9,363	\$ 9,632	\$ 9,813	\$ 10,135	\$ 322	3.3%	\$ 1,511	17.5%
State Group Insurance	\$ 2,022	\$ 2,750	\$ 1,831	\$ 1,837	\$ 2,327	\$ 490	26.7%	\$ 305	15.1%
Net Appropriations Spent	\$ 39,327	\$ 42,876	\$ 46,641	\$ 49,492	\$ 50,499	\$ 1,007	2.0%	\$ 11,172	28.4%
Statutory Transfers Out									
Legislatively Required Transfers	\$ 517	\$ 722	\$ 1,282	\$ 443	\$ 445	\$ 2	0.5%	\$ (72)	-13.9%
Proposed Pension Stabilization Fund Contribution	\$ -	\$ -	\$ 400	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Property Tax Rebate Checks	\$ -	\$ 470	\$ 50	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Grocery Tax Replacement to Local Governments	\$ -	\$ 325	\$ 75	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Income Tax Rebate	\$ -	\$ 685	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Proposed Transfer to Fund #611 ³	\$ -	\$ -	\$ -	\$ 350	\$ -	\$ (350)	-100.0%	\$ -	0.0%
State CURE Fund ⁴	\$ -	\$ -	\$ 1,239	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Repayment of Interfund Borrowing ⁵	\$ 140	\$ 933	\$ -	\$ -	\$ -	\$ -	0.0%	\$ (140)	-100.0%
Total Debt Service ⁶	\$ 1,529	\$ 1,230	\$ 1,149	\$ 1,658	\$ 1,751	\$ 93	5.6%	\$ 222	14.5%
Municipal Liquidity Facility Repayments	\$ 2,209	\$ 1,052	\$ -	\$ -	\$ -	\$ -	0.0%	\$ (2,209)	-100.0%
Total Transfers Out	\$ 4,395	\$ 5,417	\$ 4,195	\$ 2,451	\$ 2,196	\$ (255)	-10.4%	\$ (2,199)	-50.0%
Total Expenditures	\$ 43,722	\$ 48,293	\$ 50,836	\$ 51,943	\$ 52,695	\$ 752	1.4%	\$ 8,973	20.5%

*Totals may not sum due to rounding.

¹Agency Appropriations in FY2024 include the proposed supplemental appropriations of \$1,183 million.

²Unspent appropriations include Comptroller prior year adjustments of \$43 million in FY2022 and \$55 million in FY2023.

³The Proposed Transfer to Fund #611 includes \$350 million in FY2024 for the Fund for Illinois' Future through the Budget Implementation Bill (BIMP) proposal.

⁴An authorized transfer of \$1,239 million from the General Fund to the State Coronavirus Urgent Remediation Emergency (CURE) Fund in FY2023 to ensure that the State fully expended its federal dollars within the timeframe set by the federal government.

⁵Repayment of interfund borrowing includes \$140 million in FY2021 and \$933 million in FY2022 from the FY2018 - FY2022 interfund borrowing authority.

⁶Total Debt Service includes: Capital Bonds, Pension Bonds, Section 7.6 Bonds and Pension Acceleration Bonds.

Sources: Illinois State FY2025 Budget, pp. 75, 86, 570; Illinois State FY2024 Budget, pp. 67, 78, 546; Illinois State FY2023 Budget, pp. 60, 70, 516.

¹⁰⁹ Illinois State FY2025 Budget, p. 44.

¹¹⁰ Illinois State FY2025 Budget, p. 44.

¹¹¹ Illinois State FY2025 Budget, p. 46.

Transfers out of General Funds consist of legislatively required transfers and debt service transfers. Legislatively required transfers move funds from General Funds to Other State Funds for various programs and purposes. Outgoing debt service transfers are used to make debt service payments. Total transfers out in FY2024 will decline by \$255 million, or 10.4%, to \$2.3 billion in FY2025, down from \$2.5 billion in FY2024, and by \$2.2 billion, or 50.0%, from \$4.4 billion in FY2021.

In FY2025 legislatively required transfers will remain relatively flat, only increasing by \$2 million, or 0.5%, to \$445 million, up from \$443 million in FY2024. The increase is due to a multitude of small investments including Tourism Promotion, Revolving Workers' Compensation claims and the School Infrastructure Fund.¹¹² Debt service transfers will increase by \$93 million to \$1.8 billion in FY2025, up from \$1.7 billion in FY2024. Debt service includes payments to capital bonds, pension bonds, section 7.6 bonds and pension acceleration bonds.

PENSIONS

Illinois' retirement systems are among the most poorly funded of any state.¹¹³ At the end of FY2023, actuarial unfunded liabilities totaled nearly \$141.4 billion and the combined funded ratio stood at 44.9%. The unfunded liability and funded ratio based on the market value of assets were \$142.2 billion and 44.6%.¹¹⁴ Based on a wide array of economic and demographic assumptions, if the funded ratio were 100%, pension assets would be sufficient to cover projected pension benefits when they are owed.

The State's 50-year funding plan, which began in FY1996, requires the five retirement systems to reach 90% funding by FY2045. The five systems are: the Teachers' Retirement System, which covers public school teachers outside Chicago; the State Employees' Retirement System, for most State employees who are not eligible for another State plan; the State Universities Retirement System, for faculty and staff of universities and community colleges; the Judges' Retirement System; and the General Assembly Retirement System. To achieve the 90% funding goal, annual State contributions for all funds are currently projected to rise to \$18.7 billion in the next 21 years¹¹⁵ from \$10.9 billion in FY2024.¹¹⁶

¹¹² Illinois State FY2025 Budget, [General Transfers Out Addendum](#), pp. 49 and 137.

¹¹³ The Pew Charitable Trusts, "[States Shored Up Pension Plans in 2021, but More Is Needed](#)," *Issue Brief*, November 8, 2023..

¹¹⁴ Illinois General Assembly, Commission on Government Forecasting and Accountability, [Special Pension Briefing](#), November 2023, p. 2-3.

¹¹⁵ Illinois General Assembly, Commission on Government Forecasting and Accountability, [Special Pension Briefing](#), November 2023, p. 12.

¹¹⁶ Illinois General Assembly, Commission on Government Forecasting and Accountability, [Special Pension Briefing](#), November 2023, p. 12. The \$10.9 billion contribution is for all funds.

The State's unfunded pension liabilities are expected to continue growing until FY2027 despite increasing contributions.¹¹⁷ The State's funding plan and subsequent statutory changes deferred a large portion of required contributions to future years, which funded other priorities in annual budgets at the expense of the pension funds. This means the State is still experiencing negative amortization of its pension funds and is not contributing enough to decrease the unfunded liability.

The Governor's FY2025 budget includes a proposal to increase the goal of the 50-year funding program to 100% by FY2048, which would increase the State's contributions to the pensions from half of the budgetary savings when its backlog bonds and pension obligation bonds are paid off in 2030 and 2034. The Governor additionally proposes making changes to how annual gains and losses in the funds, compared to actuarial assumptions, are amortized in order to prevent swings in State payments during the final years of the funding schedule. The Civic Federation supports these proposals as well-considered options to rationalize the State's pension funding schedule.

Finally, the FY2025 proposed budget recommends that the State's pension funds and the General Assembly review changing the Tier 2 pensionable salary cap to the Social Security wage base for State employees who do not receive Social Security to ensure the Tier remains compliant with federal law. This recommendation is in line with the Civic Federation's recommendations as expressed in its analysis of the FY2024 proposed State budget, its testimony provided to the Illinois House Committee on Personnel and Pensions in 2023 and a joint Tier 2 safe harbor explainer released in November 2023 with the Civic Committee of the Commercial Club of Chicago.¹¹⁸

The next chart shows the State's annual pension contributions within the General Funds, including transfers from pension bonds, as a portion of General Funds revenue from State sources (which exclude federal funding or other non-State revenue sources).¹¹⁹ Pension costs as a share of General Funds State-source-only revenue grew from 8.3% in FY2008 to an estimated 22.9% in the proposed FY2025 budget.¹²⁰ The peak was 30.7% in FY2017 during the budget impasse. Total pension costs increased over this period from \$2.1 billion in FY2008 to

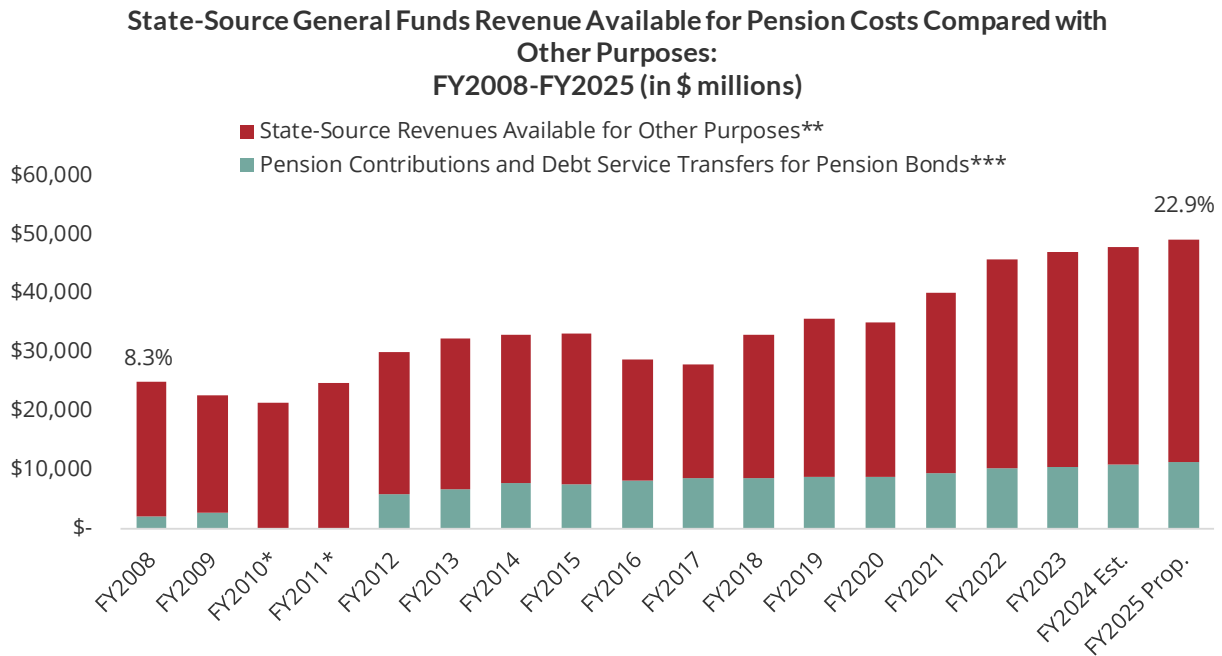
¹¹⁷ Illinois General Assembly, Commission on Government Forecasting and Accountability, [Special Pension Briefing](#), November 2023, p. 12.

¹¹⁸ See [FY2024 Proposed State Budget Analysis](#), [Written Testimony](#), [Tier 2 Safe Harbor Explainer](#).

¹¹⁹ General Funds revenues in Illinois include State-source revenues as well as federal revenues, which are mainly reimbursements for Medicaid spending.

¹²⁰ General Funds pension contributions account for approximately 89% of total State contributions. State of Illinois, General Obligation Bonds, Series of December 2023ABC, [Official Statement](#), November 28, 2023, p. A-16.

\$11.2 billion in FY2025. Pension contributions for FY2010 and FY2011 are not shown in the chart because they were paid from bond proceeds instead of General Funds.



* Pension contributions in FY2010 and FY2011 were made through issuance of bonds and are not included in this chart.

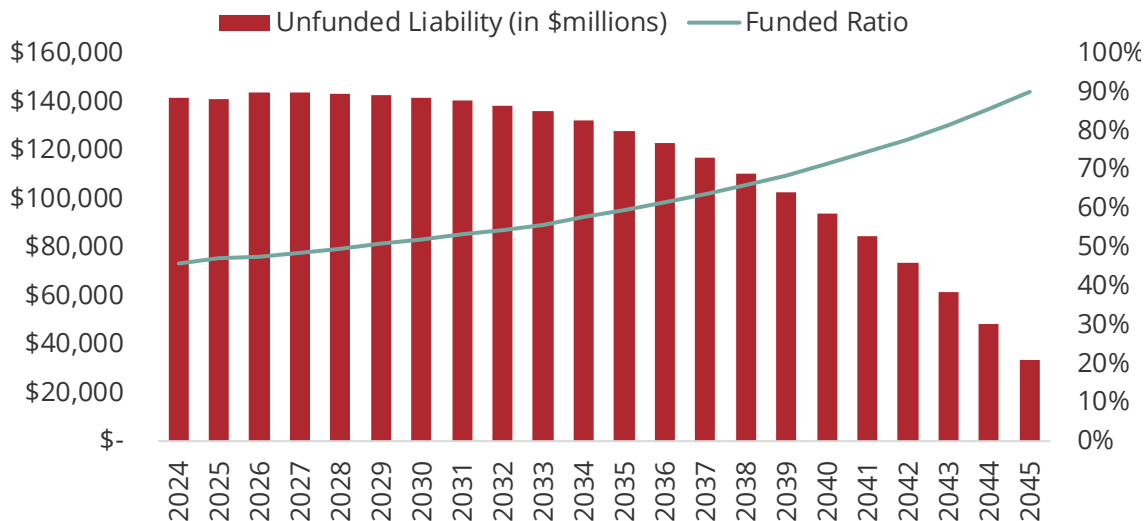
** State-source revenues exclude interfund and other borrowing.

*** Pension bonds debt service includes pension acceleration bonds.

The following chart shows the most recent estimates of total unfunded liabilities and combined funded ratios for the State's five retirement systems from FY2024 through FY2045. The projections are based on preliminary data from FY2023 and do not account for the Governor's pension funding proposal included in the FY2025 proposed budget. For charts showing the

potential impact of the Governor's proposed changes to the funding schedule and enhanced contributions, see page 59-61 of the FY2025 Illinois State Budget book.¹²¹

State of Illinois Retirement Systems Projected Financial Condition: FY2024 to FY2045



Source: Illinois General Assembly, Commission on Government Forecasting and Accountability, *Special Pension Briefing*, November 2023, p. 12.

CONDENSED HISTORY OF THE STATE OF ILLINOIS' EFFORTS TO ADDRESS STATE PENSION BENEFITS

The following sections provide brief summaries of the State of Illinois' initiatives to address public pension benefit levels.

Tier 2

To address budgetary pressures due to increasing pension costs, the State in 2011 created a second, significantly less generous Tier 2 of benefits for new employees.¹²² Among other benefit changes, new employees receive automatic annual increases upon retirement of 3% or one-half of the rise in the Consumer Price Index, whichever is less, on a simple-interest basis. The increase for workers hired before 2011 is 3% per year on a compounded basis. State contributions are expected to decline over time as new employees represent a larger share of the workforce.¹²³ However, the low Tier 2 benefits, which were not matched by lower employee

¹²¹ [Illinois State FY2025 Budget](#).

¹²² Public Act 96-0889, enacted on April 14, 2010.

¹²³ State of Illinois, General Obligation Bonds, Series of December 2023ABC, [Official Statement](#), November 28, 2023, B-32.

contributions, may not be sustainable due to legal and equity issues. Many Tier 2 members are paying more than the full cost of their benefits, effectively subsidizing the State by helping to pay down its unfunded liability. Most State employees are not currently covered by Social Security, but Tier 2 benefit caps might eventually be considered too low to meet minimum standards for exemption from Social Security coverage.¹²⁴ For more on Tier 2 pensions and the Civic Federation's position on this issue, see p. 10.

Tier 1 Pension Reform

Efforts to reduce pension benefits for existing employees and retirees have been blocked by the Illinois Supreme Court. Legislation enacted in 2013 for four of the five State funds included an actuarially sound employer pension contribution schedule and a limitation on the automatic annual benefit increase for both current employees and retirees, among other provisions.¹²⁵ The high court ruled in 2015 and 2016 that the State law and subsequent benefit changes enacted for two City of Chicago pension funds¹²⁶ violated the pension protection clause in the Illinois Constitution.¹²⁷ That clause states that pension benefits are part of a contractual relationship and cannot be diminished or impaired.¹²⁸

Pension Buyout Programs

Public Act 100-0587, which was effective June 4, 2018, created two voluntary pension buyout plans for members of the three largest retirement systems: TRS, SERS and the State Universities Retirement System (SURS). The two voluntary plans are intended to reduce State costs by allowing members to give up future benefits in exchange for immediate payments.¹²⁹ One offers certain employees who are about to retire upfront cash payments in exchange for lower automatic annual increases in their benefits. The other offers an opportunity for inactive members of the pension plans to take a lump sum payment of 60% of the current value of their benefits. While the programs were slow to roll out, they are now accounting for some liability reductions and budgetary savings. According to GOMB, the buyout program has reduced liabilities by approximately \$2.0 billion and the State's FY2025 contributions to SERS and TRS are

¹²⁴ Civic Federation and Civic Committee, "[Tier 2 Pensions and Safe Harbor Explained](#)," November 7, 2023.

¹²⁵ Public Act 98-0599, enacted on December 5, 2013.

¹²⁶ Public Act 98-0641, enacted on June 9, 2014.

¹²⁷ The Illinois Supreme Court opinions are available at <http://www.illinoiscourts.gov/OPINIONS/SupremeCourt/2015/118585.pdf> and <http://www.illinoiscourts.gov/Opinions/SupremeCourt/2016/119618.pdf> (last accessed on May 15, 2019).

¹²⁸ Ill. Const. art. XIII, sec. 5.

¹²⁹ For more information, see the Institute for Illinois' for Fiscal Sustainability at the Civic Federation blogs: "Examining Pension Savings in Illinois' FY2019 Budget," July 5, 2018, <https://www.civicfed.org/iifs/blog/examining-pension-savings-illinois-fy2019-budget>; "Illinois FY2019 Budget Still Faces Major Hurdles," October 5, 2018, <https://www.civicfed.org/iifs/blog/illinois-fy2019-budget-still-faces-major-hurdles>; State of Illinois Pension Contributions to Rise in FY2020, but by how Much," November 9, 2018, <https://www.civicfed.org/iifs/blog/state-illinois-pension-contributions-rise-fy2020-how-much>; "Illinois Budget Deficit Projected to Exceed \$1 Billion in FY2019," November 20, 2018, <https://www.civicfed.org/iifs/blog/illinois-budget-deficit-projected-exceed-1-billion-fy2019>; "Illinois' Pension Buyout Savings Far Less than Expected," July 18, 2019, <https://www.civicfed.org/iifs/blog/illinois-pension-buyout-savings-far-less-expected>.

\$40 million and \$96 million lower, respectively, than they would have been absent the buyout program.¹³⁰

To pay for the buyouts, the legislation originally authorized the issuance of up to \$1 billion in bonds and included a sunset date for the program of June 30, 2024. Public Act 102-718 increased the authorization to \$2 billion and extended the sunset date to June 30, 2026. As of December 2023, the State had issued \$1.5 billion in pension buyout bonds.¹³¹

Of the three funds, SERS was the system with the largest expected savings and has had the highest take-up rate. As of October 2023, SERS has processed payments totaling \$422.1 million for the accelerated pension benefits, with 26.2% of eligible retirees opting into the automatic annual increase (AAI) reduction program, and \$20.6 million for the buyout program. Participation in the AAI reduction program is 26.7% and the average payout is \$119,600. Participation in the pension buyout program is less than 1%. TRS has expended bond proceeds of \$809.1 million as of October 2023, with a 20.3% participation rate in the AAI reduction program with an average payout of \$130,841, and 10.8% participation in the buyout program with an average payout of \$123,432. SURS has expended bond proceeds of \$41.3 million as of June 30, 2023, and participation ranged between 1-1.6%.¹³²

DEBT BURDEN AND RATINGS

The State of Illinois currently pays debt service on four major types of bonds: General Obligation (GO) bonds for capital projects, GO bonds for pension obligations, GO bonds to pay backlogged bills and Build Illinois revenue Bonds.

All GO bonds are guaranteed by a pledge of the full faith and credit of the State. This is a legally binding commitment to pay both principal and interest on these loans as required by the bond agreements prior to directing revenues to any other use of State funds. The State is authorized under the General Obligation Bond Act to issue bonds to fund a variety of capital investments including roads, schools, mass transit, environmental projects and other facilities.¹³³

In 2003, the State amended the GO Bond Act to include the authorization to issue \$10 billion in **Pension Obligation bonds** (POBs) to increase the assets in its pension funds and make required annual contributions to the State's five retirement systems. The State issued additional POBs in FY2010 and FY2011; these were retired in 2015 and 2019, respectively. There is no ongoing statutory authority to issue additional POBs at this time. The outstanding principal for POBs as

¹³⁰ [Illinois State FY2025 Budget](#), p. 58.

¹³¹ State of Illinois, General Obligation Bonds, Series of December 2023ABC, [Official Statement](#), November 28, 2023, p. B-36.

¹³² State of Illinois, General Obligation Bonds, Series of December 2023ABC, [Official Statement](#), November 28, 2023, p. B-36.

¹³³ General Obligation Bond Act, 30 ILCS 330/1.

of December 31, 2023, was approximately \$7.2 billion and total debt service outstanding, including interest, was nearly \$9.3 billion.¹³⁴

In 2018, the General Assembly authorized the issuance of up to \$1 billion in **pension acceleration bonds** to reduce pension liabilities. In May 2022, the State increased the authorization for these bonds to \$2 billion.¹³⁵ Pension acceleration bonds are intended to finance the cost of two programs:¹³⁶

- The first program provides an accelerated pension benefit payment equal to 60% of the actuarial present value of future pension benefits in lieu of all future benefits to inactive, vested members of the Teachers' Retirement System (TRS), State Universities Retirement System (SURS) and State Employees' Retirement System (SERS) who have terminated employment but have not yet received a retirement annuity.
- The second program provides an accelerated pension benefit payment at the time of retirement to any Tier 1 member of TRS, SURS or SERS who elects to receive pension annuities with a reduced 1.5 percent non-compounded Annual Automatic Increase (AAI) in lieu of the standard 3 percent compounded Tier 1 AAI. This payment is equal to 70% of the difference in the actuarial present value of the AAIs.

The principal outstanding on these pension acceleration bonds as of December 31, 2023, was \$1.3 billion.¹³⁷

The General Assembly approved legislation in 2017 authorizing the issuance of \$6 billion in bonds to pay down the State's **unpaid bill backlog**.¹³⁸ These are called **Section 7.6 bonds**. In November 2017, the State issued the bonds at an interest rate of 3.5%. The bonds will mature in November 2029. The principal outstanding on these bonds as of December 31, 2023, was \$3 billion.¹³⁹ Public Act 101-0300 amended Section 7.6 to authorize the issuance of an additional \$1.2 billion in backlog bonds. The state has not yet declared its intentions as to when these bonds will be issued.¹⁴⁰

Illinois also uses several types of revenue bonds to fund capital projects. Unlike GO bonds, revenue bonds are not guaranteed by the full faith and credit of the State, but rather pledge a portion of specific State revenues. The largest ongoing revenue bond issuances are the **Build Illinois Bonds**, which were first issued in 1985. Build Illinois Bonds are backed by a pledge of the State's portion of sales tax receipts¹⁴¹ and by various revenue sources that fund the Capital Projects Fund. As of December 31, 2023, there were nearly \$2.3 billion in principal outstanding for Build Illinois Bonds.¹⁴²

¹³⁴ Illinois FY2025 State Budget, p. 587.

¹³⁵ Illinois FY2025 State Budget, p. 574.

¹³⁶ Illinois FY2025 State Budget, p. 574.

¹³⁷ Illinois FY2025 State Budget, p. 587.

¹³⁸ 30 ILCS 330/7.6 *General Obligation Bond Act. Income Tax Proceed Bond*.

¹³⁹ Illinois FY2025 State Budget, p. 573.

¹⁴⁰ Illinois FY2025 State Budget, p. 573.

¹⁴¹ Build Illinois Bond Act, 30 ILCS 425.

¹⁴² Illinois FY2025 State Budget, p. 588.

In 2019, the General Assembly approved and Governor Pritzker signed into law a \$45.0 billion multi-year capital plan called **Rebuild Illinois**. This was the first state capital plan since the Illinois Jobs Now! capital plan that was approved in 2010.¹⁴³ The FY2025 capital budget proposes appropriations of approximately \$51.0 billion; this includes new spending and reappropriation authority.¹⁴⁴ Additional information about the FY2025 capital budget will be provided in a subsequent Civic Federation report.

Furthermore, two state-related agencies, the Illinois Sports Facilities Authority and the Metropolitan Pier and Exposition Authority, also issue debt that is not backed by the full faith and credit of the State.

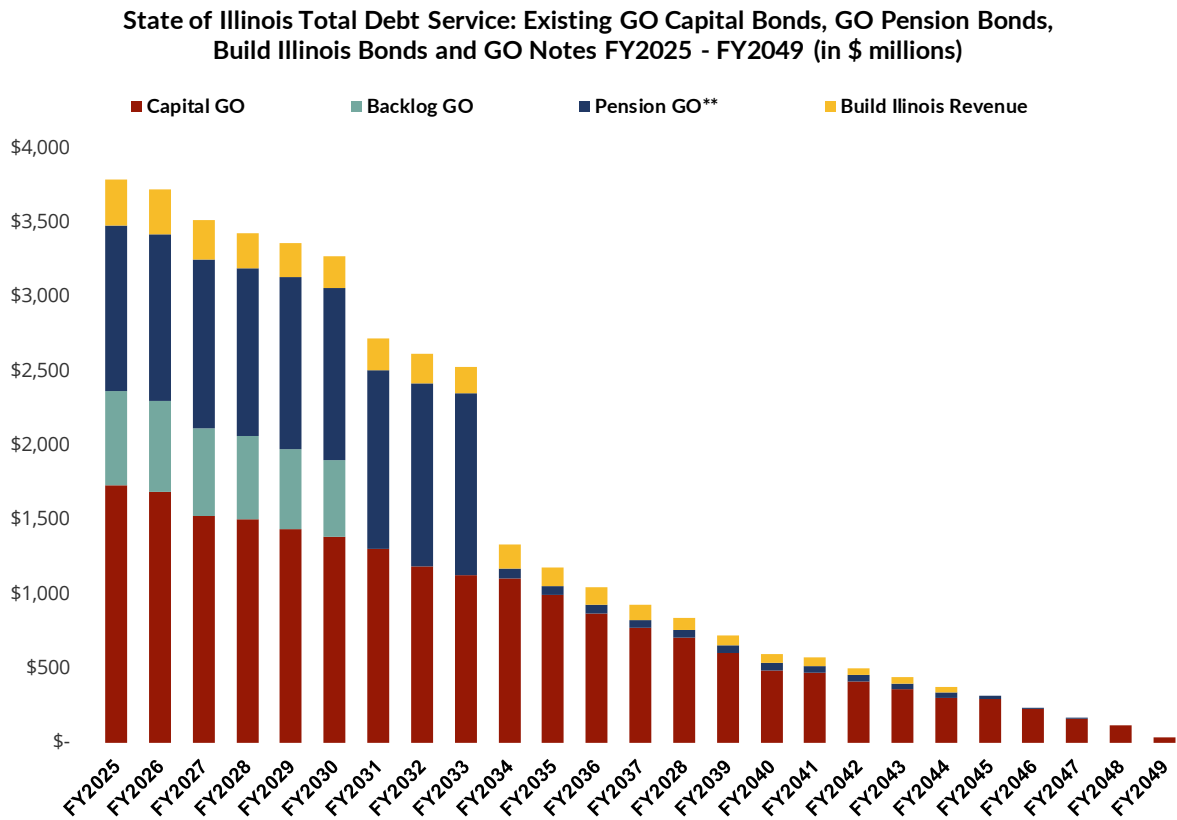
DEBT SERVICE

Debt service is the total cost of issuing debt, including the principal or the amount originally borrowed and interest. In FY2025, the State of Illinois is scheduled to pay debt service totaling nearly \$3.8 billion. The largest portion of the FY2025 debt service payment is due on capital purpose GO bonds totaling \$1.7 billion, followed by Pension Obligation and Pension Acceleration bonds at \$1.1 billion, backlog bonds at \$635.5 million, and Build Illinois revenue Bonds at \$308.0 million. Total cumulative debt service on existing GO and revenue bonds will be \$38.3 billion from FY2025 through FY2049.

¹⁴³ Public Acts 96-0004, 96-0035, 96-0039, 96-0819.

¹⁴⁴ Illinois FY2025 State Capital Budget, p. 20.

The following chart shows total debt service for existing Pension Obligation bonds, GO capital bonds, other capital bonds and GO notes from FY2025 through FY2049, as of the issuance of the FY2025 recommended state budget.



** Includes Pension Acceleration and Pension Obligation Bonds
Source: Illinois FY2025 State Budget, pp. 586-588.

DEBT SERVICE TRANSFERS

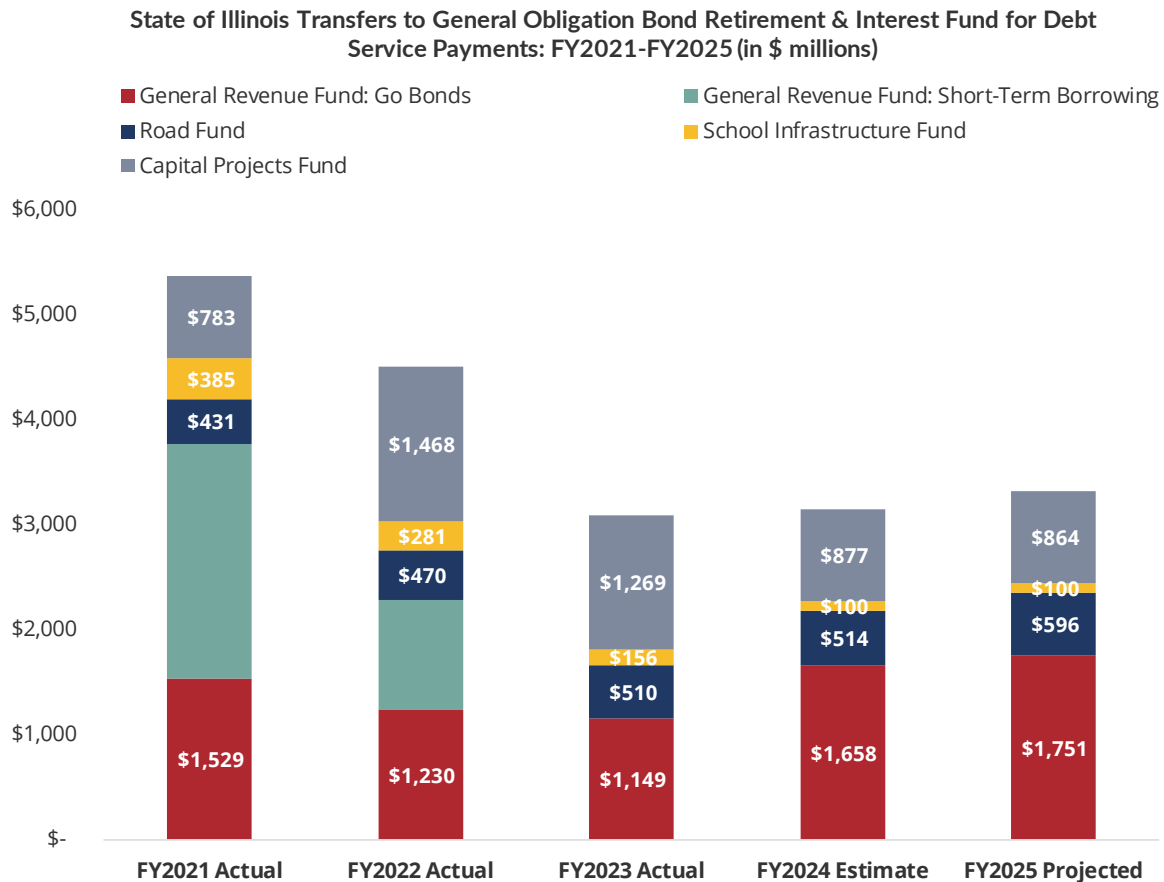
A portion of the State's total debt service repayment each year is made through a transfer from the General Revenue Fund to the General Obligation Bond Retirement and Interest Fund (GOBRI). In addition, transfers are also made from the Road Fund, School Infrastructure Fund and Capital Projects Fund to GOBRI. Build Illinois Bonds are paid through sales taxes diverted outside the General Funds and through the Capital Projects Fund. Other funds are used to pay for the remaining debt service.

The total debt service transfer to GOBRI for FY2025 will total \$3.3 billion. This is an increase of \$162 million from FY2024. Between FY2021 and FY2025, these costs will fall by 38.3% or \$2.0 billion, due primarily to the retirement of short-term debt, falling from \$5.3 billion to \$3.3 billion.¹⁴⁵

¹⁴⁵ Illinois FY2025 State Budget, p. 570.

Transfers to GOBRI from the General Funds alone will total \$1.8 billion in FY2025, up from \$1.7 billion in FY2024.

The following chart shows the transfers to the General Obligation Bond Retirement and Interest Fund for FY2021 through FY2025.



BUILD ILLINOIS BOND PROGRAM

Part of the funding to pay for Build Illinois Bonds debt service is diverted from the State's portion of sales tax receipts prior to being deposited into the General Funds. The State is required to transfer the larger of either 3.8% of its share of the sales taxes collected each year or one-eighth of the certified annual debt service requirement owed on all outstanding Build Illinois revenue bonds. Although these bonds are not paid for through a General Funds transfer, the cost of the Build Illinois revenue bonds reduces the amount of sales tax revenues that would otherwise be available to fund the annual operating budget.¹⁴⁶

¹⁴⁶ Illinois FY2025 State Budget, p. 575 and 30 ILCS 425, Sec. 13; 35 ILCS 120, Sec. 3.

OUTSTANDING DEBT

The following table shows the total principal, interest and debt service for State of Illinois debt outstanding in FY2021 and FY2025. Total debt service will decline by 15.6%, or \$7.1 billion, falling from \$45.4 billion to \$38.3 billion.

Between FY2021 and FY2025, the State of Illinois is expected to reduce the principal on outstanding bonds by 13.9% or \$4.5 billion. This is a decrease from \$32.6 billion to \$28.0 billion.

Total interest owed on the State's outstanding debt will decline by roughly \$2.6 billion over this five-year period. Interest owed on pension bonds will be \$1.6 billion less in FY2025 than it was in FY2021. Outstanding interest on capital purpose GO bonds will decrease by \$49.0 million over the five-year period. The interest owed on all outstanding Build Illinois Bond debt will rise by \$40.3 million over five years, from \$711.9 million in FY2021 to \$752.2 million in FY2025.

The GO Note debt service represents payments due for the \$2 billion three-year short-term note borrowed on December 17, 2020, from the federal Municipal Liquidity Facility to fund costs associated with the COVID-19 pandemic. This debt was retired by January 2022.¹⁴⁷

¹⁴⁷ Illinois FY2023 State Budget, p. 60.

Total pension debt service will decline by approximately \$2.3 billion, from \$13.4 billion to \$11.1 billion between FY2021 and FY2025. In the same period, general obligation debt service will rise slightly by \$32.3 million to an amount of \$20.7 billion.

State of Illinois Total Outstanding Debt Service:
General Obligation and Build Illinois Bonds Five-Year Comparison 2021-2050
(in \$ millions)

	FY2021	FY2022	FY2023	FY2024	FY2025	5-Year \$ Change	5-Year % Change
Principal							
GO Capital	\$ 14,186.9	\$ 14,335.0	\$ 14,640.3	\$ 15,335.5	\$ 14,268.0	\$ 81.1	0.6%
GO Pension	\$ 9,263.0	\$ 9,201.6	\$ 9,114.1	\$ 7,650.0	\$ 8,494.5	\$ (768.5)	-8.3%
GO Backlog	\$ 5,000.0	\$ 4,500.0	\$ 4,000.0	\$ 3,500.0	\$ 3,000.0	\$ (2,000.0)	-40.0%
GO Note	\$ 2,000.0	\$ -	\$ -	\$ -	\$ -	\$ (2,000.0)	-100.0%
Build Illinois	\$ 2,108.9	\$ 2,246.5	\$ 2,047.3	\$ 2,459.4	\$ 2,278.7	\$ 169.8	8.1%
Other Revenue	\$ 5.4	\$ -	\$ -	\$ -	\$ -	\$ (5.4)	---
Total Principal	\$ 32,564.2	\$ 30,283.1	\$ 29,801.7	\$ 28,944.9	\$ 28,041.2	\$ (4,523.0)	-13.9%
Interest							
GO Capital	\$ 6,507.2	\$ 6,387.6	\$ 6,643.9	\$ 7,194.9	\$ 6,458.4	\$ (48.8)	-0.7%
GO Pension	\$ 4,155.3	\$ 3,294.8	\$ 3,458.1	\$ 3,054.3	\$ 2,596.5	\$ (1,558.8)	-37.5%
GO Backlog	\$ 1,243.7	\$ 1,007.2	\$ 795.7	\$ 609.3	\$ 447.8	\$ (795.9)	-64.0%
GO Note	\$ 204.8	\$ -	\$ -	\$ -	\$ -	\$ (204.8)	-100.0%
Build Illinois	\$ 711.9	\$ 685.5	\$ 597.7	\$ 838.6	\$ 752.2	\$ 40.3	5.7%
Other Revenue	\$ 0.20	\$ -	\$ -	\$ -	\$ -	\$ (0.2)	---
Total Interest	\$ 12,823.1	\$ 11,375.1	\$ 11,495.4	\$ 11,697.1	\$ 10,254.9	\$ (2,568.2)	-20.0%
Debt Service							
GO Capital	\$ 20,694.1	\$ 20,722.6	\$ 21,284.2	\$ 22,530.4	\$ 20,726.4	\$ 32.3	0.2%
GO Pension	\$ 13,418.3	\$ 12,496.4	\$ 12,572.2	\$ 10,704.3	\$ 11,091.0	\$ (2,327.3)	-17.3%
GO Backlog	\$ 6,243.7	\$ 5,507.2	\$ 4,795.7	\$ 4,109.3	\$ 3,447.8	\$ (2,795.9)	-44.8%
GO Note	\$ 2,204.8	\$ -	\$ -	\$ -	\$ -	\$ (2,204.8)	-100.0%
Build Illinois	\$ 2,820.8	\$ 2,932.0	\$ 2,645.0	\$ 3,298.0	\$ 3,030.9	\$ 210.1	7.4%
Other Revenue	\$ 5.6	\$ -	\$ -	\$ -	\$ -	\$ (5.6)	---
Total Debt Service	\$ 45,387.3	\$ 41,658.2	\$ 41,297.1	\$ 40,642.0	\$ 38,296.1	\$ (7,091.2)	-15.6%

Note: Figures as of December 31 of each calendar year.

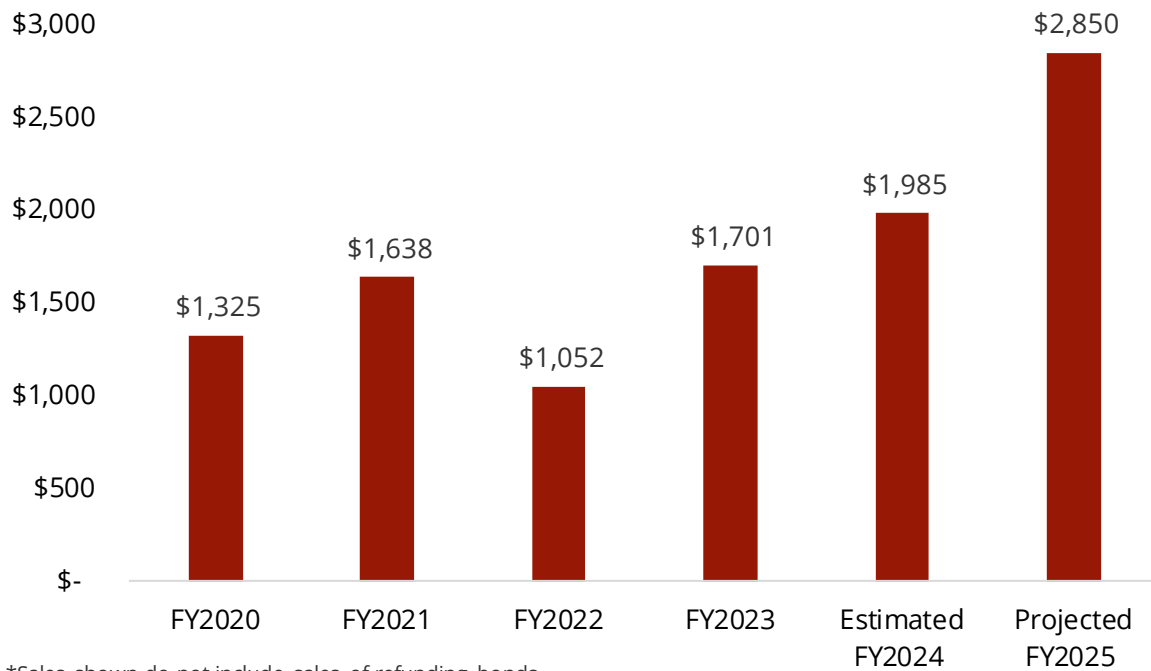
Sources: Illinois FY2021 State Budget, pp. 525-527; and Illinois FY2022 State Budget, pp. 516-518; FY2023 Illinois State Budget, pp. 531-533; Illinois FY2024 Budget, pp. 561-563; and Illinois FY2025 Budget, pp. 586-588.

NEW GENERAL OBLIGATION DEBT ISSUES IN FY2024 AND FY2025

In the FY2025 Budget Book, the State announced that it would issue nearly \$2.9 billion in new GO bonds to fund capital projects. This is an increase from the \$1.9 billion planned for issuance in the current 2024 fiscal year. The new bond issues will be used to finance a number of capital projects that have progressed from the planning and design stages to the construction phase.¹⁴⁸ The bond issues over the five years from FY2021 through FY2025 will support projects in the State's Rebuild Illinois capital plan approved in June 2019.

¹⁴⁸ State of Illinois FY2025 Budget, p. 570.

General Obligation New Capital Bond Sales
FY2020-FY2025 (in \$ millions)



*Sales shown do not include sales of refunding bonds.

Source: Illinois FY2025 State Budget, p. 571.

BOND RATINGS

Bond ratings are one of the factors that weigh heavily in determining the interest rates the State must pay to issue debt. The following chart shows the current ratings for Illinois' General Obligation Bonds and Build Illinois Bonds. The current State of Illinois ratings are all investment grade.

State of Illinois: Current Bond Ratings as of March 2024

Company	GO Bonds		Build Illinois Bonds	
	Rating	Outlook	Rating	Outlook
Moody's Investor's Services	A3	Stable	A3	Stable
S & P Global Ratings	A-	Stable	A	Stable
Fitch Ratings	A-	Stable	A+	Stable
Kroll Bond Rating Agency	Not Rated	N/A	AA+	Stable

Source: State of Illinois FY2025 Budget, p. 582.

RECENT RATING AGENCY ACTIONS

In January 2024 **Fitch Ratings** assigned an A+ with a stable outlook credit rating for \$600 million in new State of Illinois Build Illinois sales tax revenue bonds and affirmed the same rating for Illinois Build Illinois senior and junior obligation sales tax revenue bonds.¹⁴⁹

In November 2023 **Fitch Ratings** upgraded the State of Illinois' general obligation bonds to A- with a stable outlook from the previous rating of BBB+ with a positive outlook. The rating was based on the State's increased reserves, improved budget management and the significant paydown of outstanding accounts payable. Fitch also upgraded the State's Build Illinois revenue bonds to A+ from A; the upgrade reflected the improved financial situation of the State and confidence that state sales tax deposits would increase over time.¹⁵⁰

In March 2023 **Fitch Ratings** revised the State of Illinois's rating outlook to positive from stable and assigned a BBB+ rating to the State's \$2.5 billion in general obligation bonds. The change reflected the State's plans to increase its reserve fund contributions and its improved fiscal resilience.¹⁵¹

Moody's Investors Services upgraded the State of Illinois' issuer rating from Baa1 to A3 on March 14, 2023. Concurrently, it also increased the credit ratings of the State's general obligation and Build Illinois sales tax bonds to A3 from Baa1. Moody's cited continued improvement in the State's financial situation for the upgraders, including expansion of fiscal reserves, increased payments toward outstanding liabilities such as the pension funds and improved governance processes. The rating agency warned, however, that Illinois continues to face large long-term liability pressures that constrain its fiscal flexibility.¹⁵²

In February 2023 **Standard and Poor's Global Ratings** raised its credit rating to A- from BBB+ with a stable outlook on the State of Illinois' outstanding long-term general obligation debt. It also raised the rating to A from A- on the State's Build Illinois junior and senior lien sales tax bonds. The reasons given for the upgrade were the State's increased repayment of its liabilities, increases in the Budget Stabilization Fund and a slowing of growth in statutorily required pension fund growth.¹⁵³

¹⁴⁹ Fitch Ratings. [Fitch Rates \\$600MM Build Illinois Bonds 'A+'](#); Outlook Stable, January 3, 2024.

¹⁵⁰ Fitch Ratings. [Fitch Upgrades Illinois' IDR to 'A-' and Rates \\$875MM GO Bonds 'A-'](#); Outlook Stable, November 7, 2023.

¹⁵¹ Fitch Ratings. Rating Action Commentary. Fitch Revises State of Illinois's Rating Outlook to Positive; Rates Illinois' \$2.5B GO Bonds 'BBB+', March 29, 2023, at <https://www.fitchratings.com/research/us-public-finance/fitch-revises-state-of-illinois-rating-outlook-to-positive-rates-illinois-2-5b-go-bonds-bbb-29-03-2023>.

¹⁵² Moody's Investors Services, Rating Action: Moody's upgrades the State of Illinois to A3; outlook stable, March 14, 2023, at https://www.moody.com/research/Moodys-upgrades-the-State-of-Illinois-to-A3-outlook-stable--PR_908032205.

¹⁵³ S & P Global Ratings. State of Illinois GO Debt Rating Raised to 'A-' from 'BBB+' on Improved Liquidity. February 23, 2023.

APPENDIX:

LIST OF STATE OF ILLINOIS AGENCIES BY OUTCOME AREA

The appendix shows the categorization of State agencies that appears in the FY2025 budget.¹⁵⁴

P-12 Education

Illinois State Board of Education

Higher Education

Illinois Board of Higher Education

Chicago State University

Eastern Illinois University

Governors State University

Northeastern Illinois University

Western Illinois University

Illinois State University

Northern Illinois University

Southern Illinois University

University of Illinois

Illinois Community College Board

Illinois Student Assistance Commission

Illinois Mathematics and Science Academy

State Universities Civil Service System

Economic Development

Agriculture

Commerce and Economic Opportunity

Labor

Transportation

Illinois Commerce Commission

Human Rights Commission

Illinois Sports Facilities Authority

Southwestern Illinois Development Authority

Public Safety

Corrections

Financial and Professional Regulation

Insurance

Military Affairs

¹⁵⁴ State of Illinois, Governor's Office of Management and Budget, "[Illinois Economic and Fiscal Policy Report](#)," p. 16, November 15, 2023.

State Police
 Environmental Protection Agency
 Illinois Criminal Justice Information Authority
 Illinois Workers' Compensation Commission
 Law Enforcement Training and Standards Board
 Prisoner Review Board
 Property Tax Appeal Board
 Illinois Emergency Management Agency
 Illinois Labor Relations Board
 State Fire Marshal

Human Services

Aging
 Children and Family Services
 Juvenile Justice
 Employment Security
 Human Rights
 Human Services
 Public Health
 Veterans' Affairs
 Illinois Deaf and Hard of Hearing Commission
 Illinois Guardianship and Advocacy Commission
 Illinois Council on Developmental Disabilities

Healthcare

Healthcare and Family Services

Environment and Culture

Natural Resources
 Illinois Arts Council
 Abraham Lincoln Presidential Library and Museum

Government Services (including employee health insurance)

General Assembly and Legislative Agencies
 Auditor General
 Supreme Court and Illinois Court System
 Supreme Court Historic Preservation Commission
 Courts Commission
 Judicial Inquiry Board
 State Appellate Public Defender
 State's Attorneys Appellate Prosecutor
 Court of Claims
 Governor
 Lieutenant Governor
 Attorney General

Secretary of State
 State Comptroller
 State Treasurer
 State Board of Elections
 Central Management Services
 Innovation and Technology
 Lottery
 Revenue
 Governor's Office of Management and Budget
 Office of the Executive Inspector General
 Executive Ethics Commission
 Capital Development Board
 Civil Service Commission
 Commission on Equity and Inclusion
 Procurement Policy Board
 Illinois Independent Tax Tribunal
 Illinois Gaming Board
 Illinois Racing Board
 Liquor Control Commission
 Other Government Services¹⁵⁵
 Chicago Teachers' Pension and Retirement System

Pensions

Teachers' Retirement System
 State Universities' Retirement System
 General Assembly Retirement System
 Judges' Retirement System
 State Employees' Retirement System

¹⁵⁵ Includes contributions to the Teachers' Retirement Insurance Program, College Insurance Program, operational expenses of the State Employees' Retirement System, and any additional appropriation authority needed to address the shortfall in contributions to the system in prior years (approximately \$99 million in fiscal year 2024).

POLICY SPOTLIGHT | APRIL 11, 2024

Should Illinois Eliminate the State Grocery Tax?

The state of Illinois imposes a “Retailer’s Occupation Tax” (ROT), or sales tax, of 6.25% on general merchandise and 1% on qualifying food, drugs, and medical appliances.¹ The 1% tax is charged on most food items for home consumption, or “food at home” (FAH) and is often referred to as a “grocery tax.” The state grocery tax plays a role in local government finance because a portion of state receipts are passed through to municipalities. Illinois is among 13 states that impose a grocery tax (Figueroa & Legendre, 2020).²

Grocery taxes are a controversial way to raise revenue. Because low-income households spend a much higher share of their income on food than better-off households, the concern is that the grocery tax may be regressive, so that low-income households end up paying more than their “fair share” of taxes. A tax on FAH may also encourage consumer substitution into less nutritious food away from home (FAFH). Because of this, the grocery tax could have an adverse impact on lower-income households’ health.

Under current law, one percentage point of the state’s 6.25% ROT (or 16% of state ROT

Author

Institute of Government and Public Affairs

Elizabeth T. Powers, Interim Associate Director, Institute of Government and Public Affairs, Associate professor in the Department of Economics at the University of Illinois at Urbana-Champaign. An expert on family centered policies, including child care, she has assisted the Illinois Department of Human Services and other policy actors.

collections) is passed through to municipal governments.³ Elimination of the grocery tax would lower ROT revenue by reducing the taxable base of retail sales.⁴ In 2022 Gov. Pritzker and the General Assembly agreed to suspend the grocery tax for state fiscal year (SFY) 2023 (P.A. 102-0700). From July 1, 2022 through June 30, 2023, items formerly subject to the 1% tax rate (with the exception of medicines and drugs) were not subject to the state tax.⁵ It is important to note that the elimination of the grocery tax only eliminates the portion of ROT revenue that is generated by grocery sales. The state still passes through a 1% ROT collected on non-grocery items. This means that the elimination of the grocery tax has a fairly small revenue impact relative to all ROT that is passed through to local governments.

¹ A detailed description of Illinois sales taxes can be found at <https://perma.cc/X3J8-MG4D>.

² The other states with grocery taxes are Arkansas (0.125%), Missouri (1.23%), Virginia (2.5%), Utah (3.0%), Alabama (4.0%), Hawaii (4.0%), Tennessee (4.0%), Oklahoma (4.5%), South Dakota (4.5%), Idaho (6.1%), Kansas (6.5%) and Mississippi (7.0%). Hawaii, Oklahoma, Idaho, and Kansas have a state tax credit to partly offset the cost of the tax for low-income households (Figueroa & Legendre, 2020).

³ For more details on how the state ROT is distributed, see <https://perma.cc/6QG6-7QMG>.

⁴ Items such as alcoholic beverages, soft drinks, and prepared food for immediate consumption would continue to be taxed at the 6.25% rate (see <https://perma.cc/Y7MH-L2F7>).

⁵ Further details on the SFY 2023 suspension are available at <https://perma.cc/U8JV-B8AT>.

The state estimated a revenue reduction of \$360 million due to the elimination of the grocery tax in SFY 2023 (Gourdie, 2024), and local governments were reimbursed for their losses.⁶

The state grocery tax went back into effect on July 1, 2023. In his 2025 budget, Gov. Pritzker seeks to permanently eliminate the tax on July 1, 2024, without offering local governments any

In announcing his proposal, Governor Pritzker argued that

“It’s one more regressive tax we just don’t need. If it reduces inflation for families from 4% to 3%, even if it only puts a few hundred bucks back in families’ pockets, it’s the right thing to do (Inklebarger, 2024).”

compensating revenue stream.

This brief argues that the implications of eliminating the grocery tax are not so clear-cut. I consider the extent to which eliminating the

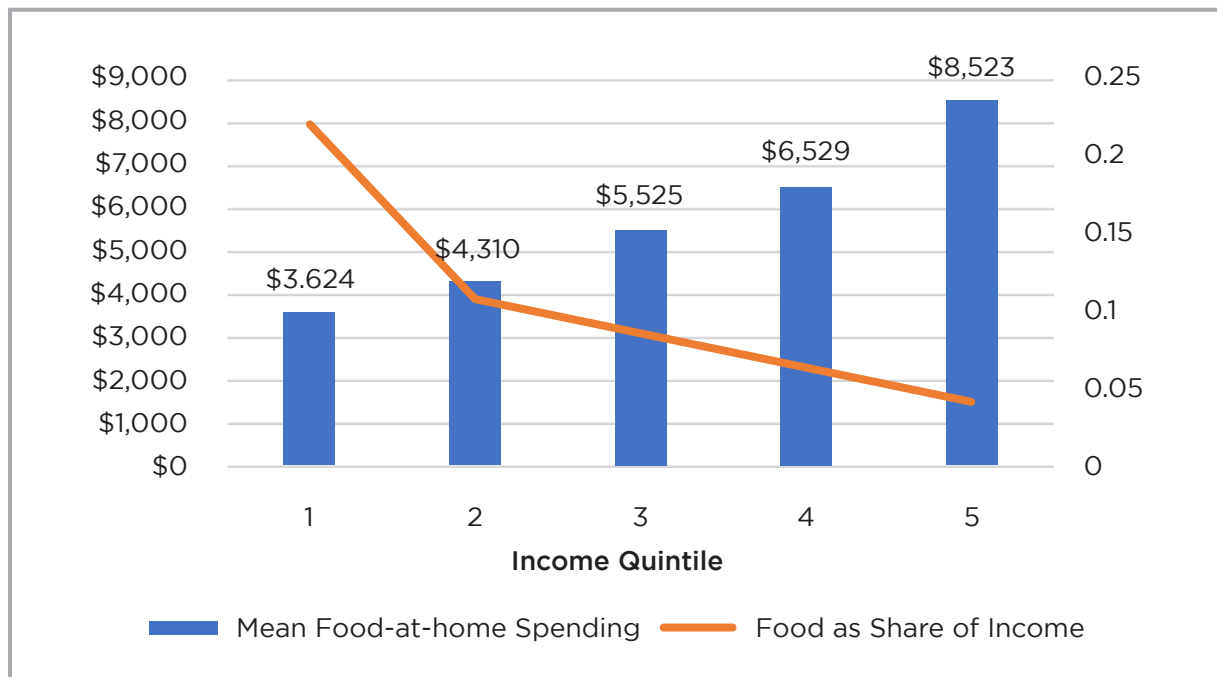
grocery tax would reduce household expenses, reduce tax regressivity, and encourage healthy diets. That analysis is followed by a discussion of the impact on municipal revenue and possible responses.

OVERVIEW OF FISCAL BALANCE

Because the state grocery tax is just 1%, a family would have to spend at least \$30,000 on FAH grocery items to obtain the “few hundred bucks” in savings mentioned by the Governor in the course of one year. **Figure 1** shows that average annual expenditures on FAH for 2022 (the latest available year) in the U.S. ranged from \$3,624 for the lowest-income households to \$8,523 for the highest-income households.⁷ It would take a low-income family over 8 years to accumulate several hundred dollars in tax savings from the elimination of the grocery tax. The state grocery tax liability of higher-income households would go down the most due to their higher FAH spending, but even the highest quintile households would need more than 3 years to accrue several hundred dollars in savings.

Figure 1. Food at Home Expenditures and Food at Home Expenditures as a Share of Household Income

Notes: Data from Bureau of Labor Statistics Table 1101 available at <https://www.bls.gov/cex/tables/calendar-year/mean-item-share-average-standard-error/cu-income-quintiles-before-taxes-2022.pdf>.



⁶ It is notable that in FY 2023, SNAP benefits were still enhanced due to COVID. Because SNAP purchases are not subject to tax, the revenue losses from foregoing the tax at that time were lower than they would be now that COVID provisions have expired.

⁷ Arraying households from lowest to highest income, the first quintile selects the 20% of households with the lowest income, the second quintile the next 20% of households by income, and so on. The blue bars correspond to the axis on the left, while the line corresponds to the axis on the right.

IS THE GROCERY TAX REGRESSIVE?

A tax is regressive when the amount paid is higher relative to income for lower than higher income families. **Figure 1** shows that the share of FAH expenditures in income are declining as income rises. Families in the lowest 20% of the income distribution spent 22.2% of their income on FAH in 2022. This share is cut in half at the second quintile (to 11.0%) and is below 5% of after-tax income for the wealthiest families.

Table 1: Mean Income and Food Expenditures by Income Quintile, 2022

Income Quintile Lower Limit	Mean Income	FAH Expenditures ⁸	FAH expenditures as a Share of Income
\$0	\$14,191	\$3,624	0.22
\$25,807	\$37,441	\$4,310	0.11
\$50,092	\$65,659	\$5,525	0.09
\$83,696	\$108,730	\$6,529	0.07
\$140,363	\$244,025	\$8,523	0.04

Note: Data from Bureau of Labor Statistics Table 1101 available at <https://www.bls.gov/cex/tables/calendar-year/mean-item-share-average-standard-error/cu-income-quintiles-before-taxes-2022.pdf>.

Viewed in isolation, the spending patterns shown in **Figure 1** and **Table 1** suggest that Illinois' grocery tax is inherently regressive. But the important issue is not whether FAH expenditures are regressive but whether grocery tax payments are. The major means-tested federal nutrition program, the Supplemental Nutrition Assistance Program (SNAP), supports low income households' FAH purchases. Because SNAP-funded purchases are not subject to tax, SNAP is a key determinant of who bears the grocery tax. As a means-tested program, SNAP benefits are distributed disproportionately to lower income households, relieving many of them of the grocery tax burden. Therefore, to assess regressivity of the grocery tax, we must consider how much of FAH is financed by SNAP.

Table 2 presents details of the calculations to determine after-SNAP regressivity of the grocery tax. Information on the distribution of SNAP benefits (the amount of FAH not subject to grocery tax) by income quintile is available for the entire U.S. for 2014 and is shown in column

2 of **Table 2**.⁹ Column 3 repeats average FAH spending from Table 1 for convenience. The SNAP benefit shares to each quintile in column 2 are multiplied by total SNAP spending in Illinois for 2022 and divided by one-quarter of the number of households in Illinois to arrive at average SNAP-funded FAH purchases by quintile (column 4). Average taxable FAH spending is equal to average FAH spending less average SNAP-funded FAH purchases (column 5). Applying the grocery tax rate of 1% to taxable FAH spending yields the average amount of grocery tax paid in a year (column 6). The final column presents the average grocery tax divided by average income in each quintile.

Accounting for SNAP payments reduces the incidence of the grocery tax on the bottom quintile to 0.01%. The incidences are higher for the other quintiles, so the tax is not regressive with respect to the bottom of the income distribution (lowest quintile). However, the tax is regressive from the point of view of quintiles 2 and 3, because the income share declines from

⁸ *Consumer Expenditures in 2022*. BLS Report 1107. Shane Meyers, Geoffrey D. Paulin, & Kristen Thiel. December 2023. <https://perma.cc/3DFF-Q6WJ>.

⁹ This information from the Congressional Budget Office is reported in Reeves & Pulliam (2018). I assume that the U.S. and Illinois distributions of SNAP benefits over quintiles are similar, and that these distributions have not changed much in the past decade.

quintiles 2 and 3 through quintile 5. Therefore, accounting for SNAP considerably reduces, but does not eliminate, grocery tax regressivity.^{10,11}

Table 2: Incidence of the Grocery Tax After SNAP Benefits

Quintile of Income	Share of SNAP Payments	Average FAH Expenditures	Average FAH Purchased with SNAP	Taxable FAH Spending	Average Grocery Tax	Tax as Share of Income
1	63.2	\$3,624	\$3,459.92	\$164.08	\$1.64	0.01%
2	24.6	\$4,310	\$1,346.74	\$2,963.26	\$29.63	0.08%
3	7.4	\$5,525	\$405.12	\$5,119.88	\$51.20	0.08%
4	1.1	\$6,529	\$60.22	\$6,468.78	\$64.69	0.06%
5	0	\$8,523	\$ -	\$8,523.00	\$85.23	0.04%

Notes: Data from Bureau of Labor Statistics Table 1101 available at <https://www.bls.gov/cex/tables/calendar-year/mean-item-share-average-standard-error/cu-income-quintiles-before-taxes-2022.pdf>. The distribution of SNAP benefits is from the Congressional Budget Office as reported in Reeves and Pulliam (2018).

WOULD ELIMINATING THE GROCERY TAX IMPROVE NUTRITION?

Foods subject to the 1% grocery tax are generally more nutritious than other items in grocery stores (like soft drinks and candy) subject to the 6.25% rate as well as FAFH. By lowering the relative cost of healthy foods, eliminating the grocery tax may tilt consumption away from restaurant and junk food.

A USDA study provides evidence on this point (Dong & Stewart, 2021). The findings confirm that, consistent with the exemption of SNAP purchases from taxation, grocery taxes do not seem to impact the balance between FAH and FAFH consumption of SNAP-receiving households. Households with similar but somewhat higher incomes than SNAP recipients were found to increase their FAH spending very modestly when grocery taxes were lower. These findings reinforce the conclusion that benefits of eliminating the grocery tax are concentrated on households that are low, but not lowest, income.

IMPLICATIONS OF REMOVING THE GROCERY TAX FOR MUNICIPAL BUDGETS

“If [municipalities] want to impose a grocery tax on their local residents, they should be able to go do that,” [Governor Pritzker] said. “I don’t think it’s the right thing to do, I wouldn’t do it locally. Having said that, I understand the need for the dollar, and if they feel like they need them they should think about imposing that tax on their own (Vinicky, 2024).”

In FY 2022, the state collected \$14.7B in total from the ROT applied to all taxable products (Mendoza, 2022). Of this amount, \$2.35B (16%), passed through to municipal governments. As noted, the state reported that the grocery tax suspension of 2022 reduced state payments to municipalities by \$360 million (Gourdie, 2024).¹²

¹⁰ The regressivity analysis relies on quintile averages. Within each quintile, there is a range of grocery tax payments, so not every household pays the same average grocery tax. For example, there are individual households in the first quintile who do not receive SNAP, and so pay a higher-than-quintile-average grocery tax.

¹¹ Illinois has extremely high SNAP participation eligible households. Between 95% and 100% of eligible individuals participated in SNAP in Illinois in 2018, including 92% of eligible workers (see <https://perma.cc/3DFF-Q6WJ>). This implies that the incidence of the grocery tax could not be changed much through further efforts to recruit households to SNAP.

¹² The base of the state grocery tax would be larger in SFY 2025 under the grocery tax because SNAP enhancements expired in March 2023. Therefore the loss from suspending the tax in SFY 2025 is likely higher than \$360 million.

For municipalities, passing their own grocery tax is not a light lift. For one, politics may be a hindrance. Will the typical taxpayer understand that the 1% restoration of the grocery tax by a municipality is not a “new” tax? Many municipalities already impose sales taxes; an existing municipality grocery sales tax could be perceived as high to begin with, and taxpayers may frame an additional 1% tax increment as excessive in that context, even though it simply replaces the lost state tax.

The goal of ending the state grocery tax on July 1, 2024 does not appear to leave municipalities time to pass a “replacement” local sales tax until some of the next fiscal year has passed. Home-rule municipalities can levy a new sales tax rate as an ordinance, but this had to be accomplished by April 1, 2024 if a local grocery tax was to take effect on July 1, 2024. Non-home rule municipalities would need to mount a voter referendum by May 1, 2024 for a July 1, 2024 start (Illinois Municipal League, 2021). An ordinance or referendum result by October 1, 2024 would put the new municipal sales tax into effect mid-fiscal year. That means that if the state did repeal the grocery tax by July 1, 2024, even local governments moving expeditiously to institute a local grocery tax would lose half of SFY 2025’s potential revenue. Exactly how this plays out will depend on when (and whether) the state passes a law to repeal the grocery tax.

If the state chooses to eliminate the grocery tax without providing any compensating funds, and if municipalities are reluctant to impose an additional 1% grocery tax locally, they will need to turn to other sources of revenue or reduce expenditures. One possibility is to further raise the sales taxes on regular retail items to make up for the elimination of groceries from the sales tax base. However, because lower-income households buy other retail goods that cannot be purchased with SNAP benefits, and expenditures on these goods are comparatively high, this option is more regressive than the grocery tax. Property taxes—municipal governments’ other major option for raising revenue—are widely regarded as regressive (Institute on Taxation and Economic Policy, 2024). The state argues that by increasing pass-throughs from state income taxes to municipalities, it has already begun to ameliorate

the impact of the grocery tax elimination. Since the Illinois income tax is modestly progressive, this may be a good solution. However, the SFY 2025 budget does not include an increase in state allocations of the income tax to municipalities to make up for the loss of state grocery tax revenue.

CONCLUSION

Grocery taxes are controversial. While not as regressive as is often portrayed because SNAP receipt exempts most of the FAH purchases of the lowest-income households from the tax, the grocery tax is regressive from the point of view of households in the lower-middle and middle of the income distribution. There is also some evidence that lower-income households not on SNAP shift their food consumption a little from FAFH into FAH when grocery taxes fall. Overall, this suggests that there are some benefits to eliminating the grocery tax for low and middle income households. However, given realistic levels of FAH expenditures, Illinois’ low grocery tax rate, and very small effects of taxing groceries on food consumption, the impact of Illinois’ grocery tax on any group of households is likely to be quite small.

While the savings to an individual household of lifting the grocery tax is very modest, the loss of tax revenue to municipalities is consequential, and the timetable caused by eliminating the tax on July 1, 2024 may lead to delays in implementing a local replacement. If municipalities do not cut spending, state increases in the amount of income tax that is passed on to municipalities may make up for lost revenue without increasing reliance on regressive taxes.

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Photographs

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Estimated* Annual Financial Impact of the Proposed Elimination of the 1% Grocery Tax on Illinois' Municipalities

(As of 9:00 a.m. 5/31/2024)

Municipality	Population	Estimated Annual Loss
Algonquin	29,700	\$2 million
Alsip	19,063	\$670,000
Arlington Heights	77,676	\$1.3 million
Aurora	180,542	\$4.5 million
Bannockburn	1,013	\$555,506
Barrington	10,722	\$612,600
Batavia	26,098	\$1.1 million
Bedford Park	602	\$900,000
Bensenville	18,813	\$500,000
Benton	6,709	\$30,764
Bloomington	78,680	\$2 million
Bolingbrook	74,022	\$1.75 million
Bourbonnais	18,164	\$735,000
Bradley	15,419	\$800,000
Buffalo Grove	43,212	\$1.5 - 1.9 million
Burr Ridge	11,192	\$200,000
Cary	17,826	\$400,000
Champaign	88,302	\$2,703,704
Charleston	17,286	\$350,000
Chatham	14,437	\$300,000
Chicago	2,746,388	\$60 - 80 million
Clinton	7,004	\$250,000
Coal City	5,705	\$80,000
Coffeen	647	\$44,000
Collinsville	24,366	\$1.2 - 1.5 million
Countryside	6,420	\$700,000
Crest Hill	20,459	\$100,000
Crete	8,465	\$300,000
Creve Coeur	4,934	\$89,713
Crystal Lake	40,269	\$1.3 million
Darien	22,011	\$372,127

1

*Estimates provided by each municipality. To submit an estimate, please email IMLLegislation@iml.org.

Estimated* Annual Financial Impact of the Proposed Elimination of the 1% Grocery Tax on Illinois' Municipalities

(As of 9:00 a.m. 5/31/2024)

Municipality	Population	Estimated Annual Loss
Decatur	70,522	\$2 million
Deerfield	19,196	\$500,000
DeKalb	40,290	\$750,000
Des Plaines	60,675	\$1,413,149
East Moline	21,374	\$579,702
Effingham	12,252	\$600,000
Elburn	6,175	\$118,838
Elgin	114,797	\$1.1 million
Flossmoor	9,704	\$200,000
Fox Lake	10,978	\$250,000
Freeport	23,973	\$800,000
Geneva	21,393	\$600,000
Genoa	5,298	\$100,000
Glen Carbon	13,842	\$1 million
Glencoe	8,849	\$200,000
Hanover Park	37,470	\$493,477
Hawthorn Woods	9,062	\$65,000
Herrin	12,352	\$350,000
Hickory Hills	14,505	\$440,000
Highland Park	30,176	\$1 million
Homer Glen	24,543	\$700,000
Homewood	19,463	\$650,000
Huntley	27,740	\$424,827
Joliet	150,362	\$3 million
Justice	12,600	\$65,000
Kankakee	24,052	\$1,059,000
La Grange Park	13,475	\$230,000
Lake Forest	19,367	\$408,913
Lake Zurich	19,759	\$1.76 million
Lexington	2,090	\$15,600
Libertyville	20,579	\$750,000 - \$800,000

2

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Estimated* Annual Financial Impact of the Proposed Elimination of the 1% Grocery Tax on Illinois' Municipalities

(As of 9:00 a.m. 5/31/2024)

Municipality	Population	Estimated Annual Loss
Lily Lake	1,032	\$748
Lisle	24,223	\$245,000
Lockport	26,094	\$1 million
Lombard	44,476	\$500k - \$1.5 million
Machesney Park	22,950	\$250,000
Macomb	15,051	\$300,000
Mahomet	9,434	\$350,000
Marion	16,855	\$1.68 million
Mattoon	16,870	\$475,000
Midlothian	14,325	\$126,000
Milan	5,106	\$570,000
Mokena	19,887	\$850,000
Montgomery	20,262	\$800,000
Morris	14,613	\$1.5 million
Mount Carmel	7,015	\$147,000
Mount Vernon	14,600	\$1,217,141
Mundelein	31,560	\$500,000
Naperville	149,540	\$3.5 million
Niles	30,912	\$2.3 million
Normal	52,736	\$2.6 million
North Aurora	18,261	\$700,000
North Riverside	7,426	\$850,000
Northbrook	35,222	\$1.8 million
Northlake	12,840	\$550,000
Oak Lawn	58,362	\$2.2 million
O'Fallon	32,289	\$1.2 million
Olney	8,701	\$600,000
Oregon	3,604	\$43,000
Orland Hills	6,893	\$392,000
Orland Park	58,703	\$2.5 million
Oswego	34,585	\$1 million

3

*Estimates provided by each municipality. To submit an estimate, please email IMLLegislation@iml.org.

Estimated* Annual Financial Impact of the Proposed Elimination of the 1% Grocery Tax on Illinois' Municipalities

(As of 9:00 a.m. 5/31/2024)

Municipality	Population	Estimated Annual Loss
Palatine	67,908	\$1.25 million
Palos Heights	12,068	\$350,000 - \$400,000
Palos Park	4,899	\$211,000
Park Forest	21,687	\$100,631
Peoria	113,150	\$4 million
Peotone	4,150	\$160,000
Plano	11,847	\$540,000
Princeville	1,636	\$231,759
Prospect Heights	16,058	\$600,000
Quincy	39,463	\$920,000
Red Bud	3,804	\$52,000
River Forest	11,717	\$1,170,768
River Grove	10,612	\$190,000 - \$200,000
Rock Island	36,636	\$1 million
Rockford	148,655	\$7 - 8 million
Rolling Meadows	24,200	\$500,000
Romeoville	39,863	\$900,000
Schaumburg	78,723	\$3.1 million
Sesser	1,888	\$30,000
Shiloh	14,098	\$450,000
Shorewood	18,186	\$500,000
Skokie	67,824	\$1.5 million
South Chicago Heights	4,026	\$400,200
South Elgin	23,865	\$212,286
South Holland	21,465	\$526,000
Sparta	4,095	\$200,000
Spring Grove	5,487	\$410,000
Springfield	114,394	\$3.8 million
St. Charles	33,081	\$1.6 million
Sterling	14,764	\$500k - \$1 million
Sugar Grove	9,278	\$200,000

4

*Estimates provided by each municipality. To submit an estimate, please email IMLLegislation@iml.org.

Estimated* Annual Financial Impact of the Proposed Elimination of the 1% Grocery Tax on Illinois' Municipalities

(As of 9:00 a.m. 5/31/2024)

Municipality	Population	Estimated Annual Loss
Sycamore	18,577	\$717,086
Tinley Park	55,971	\$1.8 million
Urbana	38,336	\$1 million
Vandalia	7,458	\$175,000
Vernon Hills	26,850	\$1.75 million
Washington	16,071	\$500,000
West City	656	\$311,174
Western Springs	13,629	\$580,000
Westmont	24,429	\$1 million
Wheaton	53,970	\$2.1 million
Wheeling	39,137	\$660,000
Wilmette	28,170	\$550,000
Wilmington	5,664	\$72,000
Winnebago	2,940	\$120,000
Winnetka	12,744	\$240,000
Woodridge	34,158	\$300,000
Woodstock	25,630	\$257,439
Yorkville	21,533	\$298,888

*Estimates provided by each municipality. To submit an estimate, please email IMLLegislation@iml.org.

Illinois Municipalities That Have Adopted Ordinances Implementing the Local Grocery Sales Tax

As of 5/15/2025 at 9:00 a.m.

Disclaimer: This list of municipalities that have adopted a local grocery sales tax ordinance is based on information confirmed by the Illinois Department of Revenue (IDOR). It is not an official IDOR document and may be incomplete. Some municipalities are listed more than once due to their jurisdiction overlapping multiple counties. The Illinois Municipal League has compiled and posted this information as a resource and will update the list periodically as new information becomes available.

	Location Code	Municipality	County
1	014-0002-9	Albers	Clinton
2	045-0052-0	Algonquin	Kane
3	056-0003-0	Algonquin	McHenry
4	091-0003-2	Anna	Union
5	006-0033-4	Annawan	Bureau
6	037-0004-6	Annawan	Henry
7	021-0002-9	Arcola	Douglas
8	011-0002-5	Assumption	Christian
9	065-0002-1	Athens	Menard
10	049-0042-1	Bannockburn	Lake
11	075-0002-5	Barry	Pike
12	022-0070-8	Batavia	DuPage
13	045-0003-2	Batavia	Kane
14	016-0007-9	Berwyn	Cook
15	070-0004-9	Bethany	Moultrie
16	016-0008-7	Blue Island	Cook
17	016-0119-9	Bridgeview	Cook
18	026-0005-6	Brownstown	Fayette
19	016-0154-7	Buffalo Grove	Cook
20	049-0043-1	Buffalo Grove	Lake
21	056-0044-8	Bull Valley	McHenry
22	059-0005-0	Bunker Hill	Macoupin
23	016-0163-6	Burbank	Cook
24	045-0005-9	Burlington	Kane
25	039-0003-7	Campbell Hill	Jackson
26	032-0011-6	Carbon Hill	Grundy
27	039-0004-5	Carbondale	Jackson
28	100-0059-3	Carbondale	Williamson
29	059-0001-8	Carlinville	Macoupin
30	014-0001-0	Carlyle	Clinton
31	022-0053-8	Carol Stream	DuPage
32	031-0001-4	Carrollton	Greene
33	074-0004-7	Cerro Gordo	Piatt
34	015-0001-5	Charleston	Coles
35	053-0007-1	Chatsworth	Livingston
36	038-0005-9	Chebanse	Iroquois
37	046-0008-8	Chebanse	Kankakee

	Location Code	Municipality	County
38	016-0011-7	Chicago Heights	Cook
39	072-0004-8	Chillicothe	Peoria
40	016-0013-3	Cicero	Cook
41	038-0006-7	Cissna Park	Iroquois
42	022-0006-6	Clarendon Hills	DuPage
43	013-0003-2	Clay City	Clay
44	020-0001-6	Clinton	DeWitt
45	037-0026-7	Coal Valley	Henry
46	081-0006-3	Coal Valley	Rock Island
47	091-0005-9	Cobden	Union
48	037-0007-0	Colona	Henry
49	057-0007-8	Colfax	McLean
50	068-0004-1	Coffeen	Montgomery
51	079-0003-1	Coulterville	Randolph
52	016-0118-0	Crestwood	Cook
53	057-0011-6	Danvers	McLean
54	092-0001-0	Danville	Vermilion
55	071-0070-8	Davis Junction	Ogle
56	058-0001-3	Decatur	Macon
57	090-0004-6	Deer Creek	Tazewell
58	102-0005-3	Deer Creek	Woodford
59	016-0172-5	Deer Park	Cook
60	049-0075-8	Deer Park	Lake
61	006-0007-5	Depue	Bureau
62	032-0013-2	Diamond	Grundy
63	099-0065-9	Diamond	Will
64	052-0001-6	Dixon	Lee
65	022-0008-2	Downers Grove	DuPage
66	016-0169-5	East Dundee	Cook
67	045-0046-6	East Dundee	Kane
68	090-0016-1	East Peoria	Tazewell
69	057-0048-5	El Paso	McLean
70	102-0006-1	El Paso	Woodford
71	045-0008-3	Elburn	Kane
72	043-0005-1	Elizabeth	Jo Daviess
73	016-0140-7	Elk Grove Village	Cook
74	022-0065-1	Elk Grove Village	DuPage
75	016-0019-2	Evergreen Park	Cook
76	096-0001-9	Fairfield	Wayne
77	020-0004-0	Farmer City	DeWitt
78	010-0008-1	Fisher	Champaign
79	016-0099-0	Forest View	Cook
80	053-0014-2	Forrest	Livingston
81	058-0007-2	Forsyth	Macon
82	037-0008-9	Galva	Henry
83	019-0008-0	Genoa	DeKalb
84	092-0013-4	Georgetown	Vermilion
85	038-0013-1	Gilman	Iroquois

	Location Code	Municipality	County
86	059-0009-3	Girard	Macoupin
87	022-0011-2	Glen Ellyn	DuPage
88	084-0043-1	Grandview	Sangamon
89	049-0008-1	Grayslake	Lake
90	018-0002-7	Greenup	Cumberland
91	065-0005-6	Greenview	Menard
92	049-0048-0	Hainesville	Lake
93	083-0001-1	Harrisburg	Saline
94	016-0124-5	Harwood Heights	Cook
95	049-0082-0	Hawthorn Woods	Lake
96	067-0005-5	Hecker	Monroe
97	082-0083-1	Hecker	St Clair
98	100-0012-7	Herrin	Williamson
99	057-0015-9	Heyworth	McLean
100	016-0030-3	Hickory Hills	Cook
101	060-0015-0	Highland	Madison
102	049-0012-1	Highwood	Lake
103	068-0001-7	Hillsboro	Montgomery
104	016-0152-0	Hoffman Estates	Cook
105	045-0055-5	Hoffman Estates	Kane
106	045-0053-9	Huntley	Kane
107	056-0012-1	Huntley	McHenry
108	084-0014-8	Illioopolis	Sangamon
109	041-0006-9	Ina	Jefferson
110	084-0044-1	Jerome	Sangamon
111	100-0014-3	Johnston City	Williamson
112	049-0080-4	Kildeer	Lake
113	050-0009-2	La Salle	La Salle
114	006-0010-5	Ladd	Bureau
115	049-0017-0	Lake Zurich	Lake
116	057-0018-3	Leroy	McLean
117	057-0019-1	Lexington	McLean
118	001-0012-9	Liberty	Adams
119	016-0038-9	Lyons	Cook
120	055-0001-1	Macomb	McDonough
121	010-0017-9	Mahomet	Champaign
122	056-0013-8	Marengo	McHenry
123	016-0107-5	Markham	Cook
124	084-0018-0	Mechanicsburg	Sangamon
125	016-0041-9	Melrose Park	Cook
126	050-0015-7	Mendota	La Salle
127	069-0009-7	Meredosia	Morgan
128	081-0013-6	Milan	Rock Island
129	032-0007-8	Minooka	Grundy
130	047-0023-6	Minooka	Kendall
131	099-0062-4	Minooka	Will
132	081-0014-4	Moline	Rock Island
133	098-0001-8	Morrison	Whiteside

	Location Code	Municipality	County
134	011-0009-2	Morrisonville	Christian
135	045-0016-4	Montgomery	Kane
136	047-0018-1	Montgomery	Kendall
137	016-0043-5	Morton Grove	Cook
138	008-0001-5	Mount Carroll	Carroll
139	005-0001-1	Mount Sterling	Brown
140	058-0011-0	Mount Zion	Macon
141	082-0015-7	New Athens	St Clair
142	080-0005-0	Noble	Richland
143	068-0012-2	Nokomis	Montgomery
144	057-0023-1	Normal	McLean
145	016-0120-2	Norridge	Cook
146	045-0018-0	North Aurora	Kane
147	016-0049-4	Oak Lawn	Cook
148	053-0018-5	Odell	Livingston
149	061-0008-2	Odin	Marion
150	010-0019-5	Ogden	Champaign
151	080-0001-8	Olney	Richland
152	016-0054-0	Palatine	Cook
153	049-0099-5	Palatine	Lake
154	049-0071-5	Park City	Lake
155	072-0050-1	Pekin	Peoria
156	090-0001-1	Pekin	Tazewell
157	065-0001-3	Petersburg	Menard
158	073-0001-8	Pinckneyville	Perry
159	045-0019-9	Pingree Grove	Kane
160	075-0001-7	Pittsfield	Pike
161	100-0015-1	Pittsburg	Williamson
162	053-0001-0	Pontiac	Livingston
163	006-0001-6	Princeton	Bureau
164	026-0012-9	Ramsey	Fayette
165	081-0016-0	Rapids City	Rock Island
166	068-0015-7	Raymond	Montgomery
167	079-0013-9	Red Bud	Randolph
168	016-0058-3	Richton Park	Cook
169	016-0075-3	River Forest	Cook
170	084-00229	Riverton	Sangamon
171	027-0011-5	Roberts	Ford
172	098-0013-1	Rock Falls	Whiteside
173	081-0001-2	Rock Island	Rock Island
174	028-0014-4	Royalton	Franklin
175	054-0017-1	San Jose	Logan
176	063-0009-1	San Jose	Mason
177	061-0010-4	Sandoval	Marion
178	016-0116-4	Schaumburg	Cook
179	022-0066-1	Schaumburg	DuPage
180	032-0027-2	Seneca	Grundy
181	050-0022-1	Seneca	La Salle

	Location Code	Municipality	County
182	028-0015-2	Sesser	Franklin
183	019-0014-5	Shabbona	DeKalb
184	050-0024-6	Sheridan	La Salle
185	084-0024-5	Sherman	Sangamon
186	082-0027-0	Shiloh	St Clair
187	082-0018-1	Smithton	St Clair
188	016-0160-1	South Barrington	Cook
189	045-0023-7	South Elgin	Kane
190	084-0046-6	Southern View	Sangamon
191	056-0018-9	Spring Grove	McHenry
192	006-0021-0	Spring Valley	Bureau
193	043-0012-2	Stockton	Jo Daviess
194	045-0024-5	Sugar Grove	Kane
195	010-0030-6	Thomasboro	Champaign
196	092-0030-4	Tilton	Vermilion
197	090-0014-3	Tremont	Tazewell
198	014-0016-9	Trenton	Clinton
199	093-5000-7	Wabash County	Wabash
200	028-0021-7	West City	Franklin
201	028-0018-7	West Frankfort	Franklin
202	022-0025-2	Westmont	DuPage
203	022-0001-5	Wheaton	DuPage
204	016-0070-2	Wheeling	Cook
205	049-0090-1	Wheeling	Lake
206	048-0021-4	Williamsfield	Knox
207	084-0026-1	Williamsville	Sangamon
208	099-0021-7	Wilmington	Will
209	068-0020-3	Witt	Montgomery
210	056-0022-7	Wonder Lake	McHenry
211	069-0016-1	Woodson	Morgan
212	047-0001-5	Yorkville	Kendall