



Meeting Agenda

Location:

Village Hall -
10631 Main Street
Roscoe, IL 61073

Village Board of Trustees
Tuesday, January 20, 2026
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 **January 6, 2026.**

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

MOTIONS AND RESOLUTIONS (Final action)

- 5. Discussion and Recommendation of Tentative FY2026 Budget & Appropriation**

*Full Budget Documents are also available on the Village's Website at:
<https://village-roscoe-il-clear.doc.cleargov.com/20527/789463/d>*

NEW BUSINESS (First reading or suspend rules)

- 6. Approval and Announcement of Roscoe Restaurant Week 2026** to take place **April 10 – April 18, 2026.**

QUESTIONS AND REPORTS

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, January 06, 2026
6:30 PM

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

PRESENT

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

APPROVAL OF THE MINUTES

1. **Approval of the Minutes** for the meeting of the Village Board of Trustees from **December 16, 2025.**

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

Motion was made by Trustee Broda, second by Trustee Babcock. Voting yes: Trustee Mead, Broda, Babcock, Sima. Voting no: Trustee Wright 4-1-0.

PUBLIC COMMENT (Limited to 3 minutes per speaker)

PRESIDENT'S REPORT

President Gustafson introduced Rudolph "Rudy" Gonzalez and Alidia Smith as Roscoe's newest police officers.

Sam Hawley gives a brief biography Gonzales, originally from the northwest Chicago suburbs moved to Roscoe two years ago to be closer to family and previously served in the U.S. Marine Corps from 2013 to 2017. He later earned a bachelor's degree in project management from St. Louis University and is a father of three.

Smith, originally from Florida and raised in the St. Louis area, is the oldest of six siblings and graduated from Western Illinois University in 2025 with a degree in law enforcement. She is engaged and planning an October wedding.

President Gustafson asked the officers what the best thing about their boot camp was.

Both officers shared reflections on their four-month police academy experience in Dixon, describing the challenges, the connections they built with partner agencies, and how the training confirmed their commitment to serving the Roscoe community.

Sam Hawley Swears both officers in.

- 2. Introduction and Swearing in of **Rodolfo Gonzalez & Alidia Smith** as a Village of Roscoe Police Officers.
- 3. **Nomination** by the Village President and **confirmation** by the Village Board of the appointment of **Randall Woehler to fill a vacancy in the office of Village Trustee of the Village of Roscoe.**

President Gustafson asked for a motion and a nomination and confirmation of the appointment of Randy Woehler.

There were no nominations.

TREASURER’S REPORT

- 4. Cash Report and Bills
- 5. Approval of Bills

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

Expenditures are \$137,440.70, Payroll is \$121,281.28, Motor Fuel \$16,911.28 Totaling \$275,633.57.

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

- 6. 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.

MOTIONS AND RESOLUTIONS (Final action)

7. **Approval of Resolution 2026-R01**, approving a **Parking Lot Surface Waiver** for the property located at **5714 Elevator Road [Pietro's Pizzeria]**

President Gustafson asked for a motion for an approval of Resolution 2026-01.

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

NEW BUSINESS (First reading or suspend rules)

8. **Approval of Resolution 2026-R02**, authorizing an Agreement with Fehr-Graham & Associates, LLC for design engineering services for the **2026 Residential Streets Program** for the quoted amount of **\$39,550.00**

President Gustafson asked for a motion to suspend the rules for a final vote on Resolution 2026-R02.

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

President Gustafson asked for a motion to approve Resolution 2026-R02.

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

9. Approval of Resolution **2026-R03**, authorizing entering into an **Engineering Outsourcing Agreement** with Fehr-Graham & Associates, LLC to provide Municipal Engineering Services (2026) jointly for the Village of Roscoe and the City of South Beloit, for the Village's quoted portion of **\$104,600.00 (\$8,716.67 per month) plus \$8,500 for Meeting Attendance, for a total of \$113,100 per year.**

President Gustafson asked for a motion to suspend the rules and make this a final vote for Resolution 2026-R03.

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

President Gustafson asked for a motion for the approval of Resolution 2026-R03.

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

QUESTIONS AND REPORTS

Sam Hawley Chief of Police provided an update on the police department's staffing and the hiring process for filling the department's final open patrol position. He explained that Roscoe is authorized for 19 sworn officers but currently has 18, leaving one vacancy to fill. The police and Fire Commission is in the middle of creating a new eligibility list, which is why several recent meeting notices and agendas were issued. He outlined the full hiring timeline: a written test scheduled for Saturday, expected to draw 20-30 applicants, followed by oral interviews, preference-point submissions, and the creation of a final eligibility list by late February. He also noted that the next available police academy begins in May, with

four months of academy training followed by three months of field training, meaning a new officer would not be full street-ready until December.

Trustee Babcock asked if they have a background in law enforcement do they need to go to the academy.

Sam Hawley stated that if they are already certified in the state of Illinois, they do not need to go which will then speed up the process.

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

Meeting Adjourned at 6:55 pm.

Village of Roscoe
Bills Submitted for Approval on January 20, 2026

Pooled Expenditures:

Checking account balance before expenditures		\$ 650,332.73
Pooled Money Market		98,167.37
Illinois Funds Balance		7,474,162.78
Total pooled cash and equivalents		8,222,662.88

Expenditures per list 256,006.71

Additional invoices

256,006.71

Total expenditures 256,006.71

Payroll expense:

Gross Wages	12/27/2025	104,184.46	
Payroll tax and IMRF	12/27/2025	8,360.99	112,545.45

Total General Fund Expenditures	368,552.16
--	-------------------

Pooled checking account balance after expenditures \$ 7,854,110.72

Motor Fuel Tax Expenditures

Motor Fuel account balance before expenditures		\$ 3,619.09
Motor Fuel Money Market		10,392.01
Illinois Funds Balance		2,192,755.86
Total Motor Fuel cash and equivalents		2,206,766.96

Expenditures:

Vendor	Date	Invoice	Description	Amount
Morton Salt	1/5/2026		Salt	5,976.16
Morton Salt	1/6/2026		Salt	8,502.55
Morton Salt	1/7/2026		Salt	2,581.31
Morton Salt	1/8/2026		Salt	2,039.51
Morton Salt	1/9/2026		Salt	1,934.60
Morton Salt	1/12/2026		Salt	8,326.75
Morton Salt	1/13/2026		Salt	4,194.41

Total Motor Fuel Fund Expenditures	33,555.29
---	------------------

Motor Fuel cash and equivalent balance after expenditures 2,173,211.67

Total expenditures for all funds:	402,107.45
--	-------------------

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	GL Per	Net Invoice Amount	Amount Paid	Date Paid	Voided
MORTON SALT, INC.										
4662	MORTON SALT, INC.	5403954791	52.23 TONS BULK SNOW SLICER	50-030-6040 Operating Su	01/05/2026	126	5,976.16	.00		
4662	MORTON SALT, INC.	5403959180	74.31 TONS BULK SNOW SLICER	50-030-6040 Operating Su	01/06/2026	126	8,502.55	.00		
4662	MORTON SALT, INC.	540396394	22.56 TONS BULK SNOW SLICER	50-030-6040 Operating Su	01/07/2026	126	2,581.31	.00		
4662	MORTON SALT, INC.	5403967839	23.33 TONS BULK SAFE-T-SALT	50-030-6040 Operating Su	01/08/2026	126	2,039.51	.00		
4662	MORTON SALT, INC.	5403971249	22.13 TONS BULK SAFE-T-SALT	50-030-6040 Operating Su	01/09/2026	126	1,934.60	.00		
4662	MORTON SALT, INC.	5403976082	92.25 TONS BULK SAFE-T-SALT	50-030-6040 Operating Su	01/12/2026	126	8,326.75	.00		
4662	MORTON SALT, INC.	5403979681	47.98 TONS BULK SAFE-T-SALT	50-030-6040 Operating Su	01/13/2026	126	4,194.41	.00		
Total MORTON SALT, INC.:							33,555.29	.00		
Grand Totals:							33,555.29	.00		

Vendor	Vendor Name	Invoice Number	Description	GL Account and Title	Invoice Date	GL Per	Net Invoice Amount	Amount Paid	Date Paid	Voided
--------	-------------	----------------	-------------	----------------------	--------------	--------	--------------------	-------------	-----------	--------

- 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"

Report Criteria:

- Detail report.
- Invoices with totals above \$0.00 included.
- Paid and 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
AIRGAS USA, LLC									
201	AIRGAS USA, LLC	5521467235	CYLINDER RENTALS - PW	01-030-5860 Equipment Rentals	12/31/2025	91.26	.00		
Total AIRGAS USA, LLC:						91.26	.00		
AMAZON CAPITAL SERVICES									
311	AMAZON CAPITAL SERVICES	16PN-R9DJ-96	ID BADGE BLANKS	01-010-6020 Office Supplies	01/06/2026	37.43	.00		
311	AMAZON CAPITAL SERVICES	17V7-LD9C-DL	RIPACK HEAT GUN SPARK PLUG	01-030-5122 Maintenance & Repairs - V	01/12/2026	78.95	.00		
311	AMAZON CAPITAL SERVICES	19JC-YHQG-G	Flashdrives PD	01-040-6020 Office Supplies	12/01/2025	55.57	.00		
311	AMAZON CAPITAL SERVICES	1C4W-G3W6-F	Brown - Balaclava, Thsirts	01-040-4612 Uniforms	12/15/2025	53.99	.00		
311	AMAZON CAPITAL SERVICES	1D7F-DYXW-D	DUSTERS - PW OFFICE	01-030-6020 Office Supplies	12/29/2025	18.45	.00		
311	AMAZON CAPITAL SERVICES	1GHT-W9PY-9	Evidence Equipment - Hangers, Rod, But	01-040-5990 Departmental Operating S	01/06/2026	55.54	.00		
311	AMAZON CAPITAL SERVICES	1GHT-W9PY-9	Receipt Books, Postlts, Staples PD	01-040-6020 Office Supplies	01/06/2026	54.06	.00		
311	AMAZON CAPITAL SERVICES	1H6P-WJ1J-4	Printer Paper PD	01-040-6020 Office Supplies	11/03/2025	133.92	.00		
311	AMAZON CAPITAL SERVICES	1H7C-MXYJ-L6	UNIT HEATER MOTOR - PW	01-030-5121 Maintenance & Repairs - B	01/14/2026	275.50	.00		
311	AMAZON CAPITAL SERVICES	1J1T-67TJ-374	Paper Towels - PD	01-040-6020 Office Supplies	01/05/2026	32.29	.00		
311	AMAZON CAPITAL SERVICES	1LGT-L6GT-V	Printer Paper PD	01-040-6020 Office Supplies	01/02/2026	110.81	.00		
311	AMAZON CAPITAL SERVICES	1MM3-GQ1Y-F	RIPACK HEAT GUN IGNITER	01-030-5120 Maintenance & Repairs - E	01/12/2026	125.51	.00		
311	AMAZON CAPITAL SERVICES	1NTQ-31JR-1R	UNIFORMS	01-017-4610 Uniforms	01/02/2026	23.21	.00		
311	AMAZON CAPITAL SERVICES	1W4H-9WHM-	PAPER, 3 RING BINDERS, LABELS, DI	01-030-6020 Office Supplies	12/28/2025	122.01	.00		
311	AMAZON CAPITAL SERVICES	1WNL-Q6MN-L	BUSINESS CARD HOLDER	01-010-6020 Office Supplies	11/14/2025	10.90	.00		
311	AMAZON CAPITAL SERVICES	1WPQ-1RC9-7	OFFICE SUPPLIES	01-010-6020 Office Supplies	01/07/2026	52.26	.00		
311	AMAZON CAPITAL SERVICES	1YCG-R4GP-4	Garbage Bags PD	01-040-6020 Office Supplies	11/03/2025	24.97	.00		
Total AMAZON CAPITAL SERVICES:						1,265.37	.00		
BARRICK, SWITZER, LONG, BALSLEY & VAN EV									
661	BARRICK, SWITZER, LONG, BA	89100-000Z 20	TRAFFIC & MISDEAMEANOR DUI PR	01-040-5230 Legal Services - Village Pr	01/05/2026	3,500.00	.00		
661	BARRICK, SWITZER, LONG, BA	89109-000Z 18	ADMINISTRATIVE HEARINGS	01-013-5231 Legal Services - Village Pr	01/05/2026	750.00	.00		
661	BARRICK, SWITZER, LONG, BA	89110-000Z 16	GENERAL VILLAGE MATTERS	01-010-5231 Legal Services - General L	01/05/2026	9,180.00	.00		
661	BARRICK, SWITZER, LONG, BA	89110-001Z 14	SWANSON PARK USE AGREEMEN	01-010-5231 Legal Services - General L	01/05/2026	720.00	.00		
661	BARRICK, SWITZER, LONG, BA	89110-002Z 6	PERSONAL MATTER	01-010-5231 Legal Services - General L	01/05/2026	1,057.50	.00		
661	BARRICK, SWITZER, LONG, BA	89110-004Z 13	NORTHWARD DEVELOPMENT	01-010-5231 Legal Services - General L	01/05/2026	270.00	.00		
661	BARRICK, SWITZER, LONG, BA	89110-013Z 9	REAL ESTATE EXEMPTION	01-010-5231 Legal Services - General L	01/05/2026	112.50	.00		

Vendor	Vendor Name	Invoice Number	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
661	BARRICK, SWITZER, LONG, BA	89110-018Z 6	ROSCOE ADVS HEIMER	01-010-5231 Legal Services - General L	01/05/2026	112.50	.00		
661	BARRICK, SWITZER, LONG, BA	89110-022Z 3	SIGN EASEMENTS	01-010-5231 Legal Services - General L	01/05/2026	180.00	.00		
661	BARRICK, SWITZER, LONG, BA	89110-023Z 1	BIKE PATH PROPERTY	01-010-5231 Legal Services - General L	01/05/2026	720.00	.00		
661	BARRICK, SWITZER, LONG, BA	89110-024Z 1	GLENWOOD ESTATES DEVELOPMEN	01-010-5231 Legal Services - General L	01/05/2026	472.50	.00		
Total BARRICK, SWITZER, LONG, BALSLEY & VAN EV:						17,075.00	.00		
BONNELL INDUSTRIES INC									
905	BONNELL INDUSTRIES INC	0225432-IN	SPREADER MOTOR - TRUCK #308	01-030-5122 Maintenance & Repairs - V	01/07/2026	319.32	.00		
905	BONNELL INDUSTRIES INC	0225625-IN	AUGER MOTOR NYLON SLEEVE & NO	01-030-5122 Maintenance & Repairs - V	01/13/2026	84.34	.00		
Total BONNELL INDUSTRIES INC:						403.66	.00		
Cardmember Service									
1091	Cardmember Service	010226 PD	Squad Antifreeze	01-040-5120 Maintenance & Repairs - V	01/02/2026	19.96	.00		
1091	Cardmember Service	010226 PD	Accreditation Water/Coffee, 10x12 glass	01-040-5990 Departmental Operating S	01/02/2026	135.88	.00		
1091	Cardmember Service	010226 PD	Business Cards, Stamps PD	01-040-6020 Office Supplies	01/02/2026	56.41	.00		
1091	Cardmember Service	010226PW	WM SUPERCENTER - TV & WALL MOU	01-030-5121 Maintenance & Repairs - B	01/02/2026	406.38	.00		
1091	Cardmember Service	010226PW	MARTIN ONE SOURCE - PESTICIDE T	01-030-5530 Training & Seminars	01/02/2026	25.00	.00		
1091	Cardmember Service	010226PW	LOWE'S - CHRISTMAS LIGHTS	01-030-6040 Operating Supplies	01/02/2026	419.76	.00		
1091	Cardmember Service	010226PW	MARTIN ONE SOURCE - PESTICIDE T	01-050-5530 Training & Seminars	01/02/2026	160.50	.00		
1091	Cardmember Service	1231256	ICMA MEMBERSHIP	01-010-5510 Memberships & Dues - Em	12/31/2025	877.00	.00		
1091	Cardmember Service	1231256	ICMA TRAINING	01-010-5530 Training & Seminars	12/31/2025	65.95	.00		
1091	Cardmember Service	1231256	AI VOICE FOR RINGCENTRAL	01-010-5951 Information Technology - H	12/31/2025	5.00	.00		
1091	Cardmember Service	1231256	ZOOM CHARGES/STORAGE	01-010-5952 Information Technology - S	12/31/2025	40.00	.00		
1091	Cardmember Service	1231256	MICROSOFT CHARGES	01-010-5952 Information Technology - S	12/31/2025	64.66	.00		
1091	Cardmember Service	1231256	DOMAIN RENEWALS	01-010-6020 Office Supplies	12/31/2025	107.28	.00		
1091	Cardmember Service	1231256	DOMAIN RENEWALS	01-010-6020 Office Supplies	12/31/2025	18.68	.00		
1091	Cardmember Service	1231256	HOMETOWN HOLIDAY WINCO PERMI	01-010-6091 Special Events	12/31/2025	50.00	.00		
1091	Cardmember Service	1231256	SOUNDTRACK TO YOUR BRAND	01-010-6091 Special Events	12/31/2025	39.00	.00		
1091	Cardmember Service	1231256	EMPLOYEE APP BREAKFAST	01-010-6091 Special Events	12/31/2025	222.58	.00		
1091	Cardmember Service	1231256	BANK CHARGE	01-014-6059 Bank Fees	12/31/2025	19.49	.00		
1091	Cardmember Service	1231256	CHECKR BACKGROUND CHECK FOR	01-017-5990 Departmental Operating E	12/31/2025	189.49	.00		
1091	Cardmember Service	1231256	INDEED LISTING FOR PW JOB OPENI	01-017-6090 Marketing & Outreach (Em	12/31/2025	430.00	.00		
Total Cardmember Service:						3,353.02	.00		
CHERRY VALLEY LANDSCAPE CENTER									
1241	CHERRY VALLEY LANDSCAPE	165601	REPLACEMENT SALT AUGER MOTOR	01-030-5120 Maintenance & Repairs - E	01/09/2026	649.99	.00		

Vendor	Vendor Name	Invoice Number	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
Total CHERRY VALLEY LANDSCAPE CENTER:						649.99	.00		
CIVICPLUS LLC									
1343	CIVICPLUS LLC	355224	ANNUAL REWNEWAL OF AGENDA & M	01-012-5952 Information Technology - S	01/17/2026	4,068.23	.00		
Total CIVICPLUS LLC:						4,068.23	.00		
CLEAR GOV, INC.									
1352	CLEAR GOV, INC.	2025-18799	2026 CLEAR GOV - BUDGETING	01-014-5952 Information Technology - S	01/01/2026	10,609.00	.00		
Total CLEAR GOV, INC.:						10,609.00	.00		
COMMONWEALTH EDISON									
1411	COMMONWEALTH EDISON	010726 2222	12/4/25 - 1/7/26 BRIDGE LIGHTS	01-030-5411 Electricity - Street Lights	01/07/2026	143.29	.00		
1411	COMMONWEALTH EDISON	121525 2000	11/10/25-12/10/25 RIVER ST LITE R25	01-030-5411 Electricity - Street Lights	12/15/2025	6.90	.00		
1411	COMMONWEALTH EDISON	121725 1222	11/10/25-12/10/25 N 2ND ST SIGN	01-030-5411 Electricity - Street Lights	12/17/2025	69.06	.00		
1411	COMMONWEALTH EDISON	121825 3000	11/19/25-12/18/25 STREET LITE RT/23	01-030-5411 Electricity - Street Lights	12/18/2025	4,360.51	.00		
Total COMMONWEALTH EDISON:						4,579.76	.00		
DR. STILLWATER COMPANY									
1951	DR. STILLWATER COMPANY	50183PU	1- 5 GALLON WATER JUG TICKET#107	01-030-5860 Equipment Rentals	12/29/2025	6.75	.00		
1951	DR. STILLWATER COMPANY	50253PU	DRINKING WATER SERVICE	01-010-6020 Office Supplies	12/31/2025	59.25	.00		
Total DR. STILLWATER COMPANY:						66.00	.00		
Enterprise Fleet Management									
10016	Enterprise Fleet Management	FBN5528789	Monthly Vehicle Repairs - PD	01-040-5120 Maintenance & Repairs - V	01/06/2026	1,577.04	.00		
10016	Enterprise Fleet Management	FBN5528789	Monthly Lease Charges - PD	01-040-6070 Vehicle Leases (Fleet)	01/06/2026	10,348.43	.00		
10016	Enterprise Fleet Management	FBN5538461	MONTHLY LEASE CHARGES - TRUCK	01-030-6070 Vehicle Leases (Fleet)	01/06/2026	17,326.43	.00		
10016	Enterprise Fleet Management	FBN5538560	RAV 4 MONTHLY LEASE PAYMENT	01-010-6070 Vehicle Leases (Fleet)	01/06/2026	481.86	.00		
Total Enterprise Fleet Management:						29,733.76	.00		
FEHR-GRAHAM & ASSOCIATES									
2161	FEHR-GRAHAM & ASSOCIATES	136717	PROJ 25-560 ENGINEERING SVC	01-010-5220 Engineering - General (Vill	12/26/2025	7,325.00	.00		
2161	FEHR-GRAHAM & ASSOCIATES	136718	PROJ 25-793 2026-2030 CAP IMP PLA	01-019-5246 Engineering & Design Serv	12/26/2025	7,300.00	.00		
2161	FEHR-GRAHAM & ASSOCIATES	136719	PROJ 405.0251745.000 RIVERSIDE PA	01-010-5220 Engineering - General (Vill	12/26/2025	1,700.00	.00		
2161	FEHR-GRAHAM & ASSOCIATES	136720	PROJ 405.0251749.000 PORER PHASE	01-010-5220 Engineering - General (Vill	12/26/2025	11,060.00	.00		

Vendor	Vendor Name	Invoice Number	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
Total FEHR-GRAHAM & ASSOCIATES:						27,385.00	.00		
FIRST SUPPLY LLC-ROCKFORD									
2231	FIRST SUPPLY LLC-ROCKFORD	14902578-00	PARTITION BRACKET - LELAND	01-050-5121 Maintenance & Repairs - B	12/15/2025	51.43	.00		
Total FIRST SUPPLY LLC-ROCKFORD:						51.43	.00		
FRSA-PAYMENTS									
5881	FRSA-PAYMENTS	010826	10631 MAIN ST	01-010-6010 Building Utilities (Gas & El	01/08/2026	12.30	.00		
5881	FRSA-PAYMENTS	010826	10595 MAIN ST	01-040-6010 Building Utilities (Gas & El	01/08/2026	12.31	.00		
5881	FRSA-PAYMENTS	010826 9902N	10/3/25-11/1/26 5402 SWANSON RD	01-030-6010 Building Utilities (Gas & El	01/08/2026	24.61	.00		
Total FRSA-PAYMENTS:						49.22	.00		
HALL SIGNS, INC.									
2673	HALL SIGNS, INC.	158955	YELLOW & BLACK CHEVRON SIGNS 1	01-030-6200 Street Sign Installation & R	01/09/2026	349.44	.00		
Total HALL SIGNS, INC.:						349.44	.00		
INTEGRA BUSINESS SYSTEMS									
3171	INTEGRA BUSINESS SYSTEMS	INV120563	COPIER USAGE - PD	01-040-6020 Office Supplies	11/04/2025	191.64	.00		
3171	INTEGRA BUSINESS SYSTEMS	INV121385	COPIER USAGE - PD	01-040-6020 Office Supplies	01/05/2026	155.44	.00		
3171	INTEGRA BUSINESS SYSTEMS	INV121428	COPIER - VH	01-010-5330 Printing & Publishing	01/05/2026	42.34	.00		
3171	INTEGRA BUSINESS SYSTEMS	INV121430	COPIER-PW	01-030-5860 Equipment Rentals	01/05/2026	51.94	.00		
Total INTEGRA BUSINESS SYSTEMS:						441.36	.00		
Jack's Tire Sales & Service									
10012	Jack's Tire Sales & Service	1-357851	Squad 2- Tires	01-040-5120 Maintenance & Repairs - V	01/02/2026	316.50	.00		
10012	Jack's Tire Sales & Service	1-358061	Squad 8 - Tires	01-040-5120 Maintenance & Repairs - V	01/08/2026	338.50	.00		
10012	Jack's Tire Sales & Service	1-358167	Chief Squad - Tire repair	01-040-5120 Maintenance & Repairs - V	01/12/2026	30.22	.00		
Total Jack's Tire Sales & Service:						685.22	.00		
LINCOLN RENT-ALL									
3961	LINCOLN RENT-ALL	551677	CONTROL FOR SNOW BLOWER	01-030-5120 Maintenance & Repairs - E	12/23/2025	29.95	.00		
Total LINCOLN RENT-ALL:						29.95	.00		

Vendor	Vendor Name	Invoice Number	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
Mark D. Olson, CPA, Ltd									
4291	Mark D. Olson, CPA, Ltd	1748	TREASURER SVCS	01-014-5233 Treasurer Services - Gener	12/31/2025	5,250.00	.00		
4291	Mark D. Olson, CPA, Ltd	1748	ROSCOE POLICE PENSION ACCOUNT	01-014-5234 Treasurer Services - Police	12/31/2025	525.00	.00		
Total Mark D. Olson, CPA, Ltd:						5,775.00	.00		
MENARD'S									
4411	MENARD'S	60957	3 WIRE PLUG & AIR FILTERS - VH	01-010-5121 Maintenance & Repairs - B	11/21/2025	127.84	.00		
4411	MENARD'S	60957	AIR FILTER - PW	01-030-5121 Maintenance & Repairs - B	11/21/2025	28.77	.00		
4411	MENARD'S	60957	AIR FILTER - PD	01-040-5121 Maintenance & Repairs - B	11/21/2025	15.98	.00		
4411	MENARD'S	60957	AIR FILTER - SWANSON	01-050-5121 Maintenance & Repairs - B	11/21/2025	5.97	.00		
4411	MENARD'S	63300	KEY RINGS, SNOW SHOVELS & DRIV	01-030-6040 Operating Supplies	01/02/2026	161.55	.00		
4411	MENARD'S	63515	INSTANT POST CONCRETE MIX - NE	01-030-6040 Operating Supplies	01/07/2026	19.98	.00		
Total MENARD'S:						360.09	.00		
MICHAEL WRIGHT									
5596	MICHAEL WRIGHT	123125	HOMETOWN HOLIDAY EXPENSES	01-010-6091 Special Events	12/31/2025	252.18	.00		
Total MICHAEL WRIGHT:						252.18	.00		
MINUTEMAN PRESS									
4612	MINUTEMAN PRESS	118214	NO SMOKING/VAPING & NO WEAPON	01-030-6200 Street Sign Installation & R	01/06/2026	310.00	.00		
Total MINUTEMAN PRESS:						310.00	.00		
MOTOROLA SOLUTIONS, INC									
4675	MOTOROLA SOLUTIONS, INC	996502025120	Radio Subscription- PD	01-040-5990 Departmental Operating S	01/01/2026	1,135.00	.00		
Total MOTOROLA SOLUTIONS, INC:						1,135.00	.00		
MUNICIPAL CODE ENFORCEMENT, LLC									
4696	MUNICIPAL CODE ENFORCEME	1765	CODE ENFORCEMENT CONSULTING	01-013-5953 CODE ENFORCEMENT C	01/01/2025	4,078.79	.00		
Total MUNICIPAL CODE ENFORCEMENT, LLC:						4,078.79	.00		
NICOR GAS									
4931	NICOR GAS	010726 2000 9	12/5/25-1/6/26 6545 WINDFLOWER - P	01-050-6010 Building Utilities (Gas & EI	01/07/2026	289.12	.00		
4931	NICOR GAS	121925 2000 9	11/18/2512/17/25 5402 SWANSON	01-030-6010 Building Utilities (Gas & EI	12/19/2025	1,217.85	.00		
4931	NICOR GAS	122625	VILLAGE HALL	01-010-6010 Building Utilities (Gas & EI	12/26/2025	737.86	.00		

Vendor	Vendor Name	Invoice Number	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
4931	NICOR GAS	122625	POLICE DEPARTMENT	01-040-6010 Building Utilities (Gas & El	12/26/2025	737.86	.00		
Total NICOR GAS:						2,982.69	.00		
NORTH PARK PUBLIC WATER DIST.									
4971	NORTH PARK PUBLIC WATER D	122225 30000-	11/1/25-12/5/25 6545 WINDFLOWER LN	01-050-6010 Building Utilities (Gas & El	12/22/2025	24.49	.00		
4971	NORTH PARK PUBLIC WATER D	122225 90200-	11/1/25-12/5/25 5402 SWANSON	01-030-6010 Building Utilities (Gas & El	12/22/2025	45.78	.00		
Total NORTH PARK PUBLIC WATER DIST.:						70.27	.00		
Paper Recovery Service Corporation									
10043	Paper Recovery Service Corporati	105066	RENTAL FEE FOR PAPER RECYCLE C	01-010-6020 Office Supplies	12/31/2025	25.00	.00		
Total Paper Recovery Service Corporation:						25.00	.00		
PER MAR SECURITY SERVICES									
5361	PER MAR SECURITY SERVICES	3763262	SECURITY SVC - VH	01-010-5320 Telephone & Data	01/08/2026	229.95	.00		
Total PER MAR SECURITY SERVICES:						229.95	.00		
PHYSICIANS IMMEDIATE CARE, LTD									
5411	PHYSICIANS IMMEDIATE CARE,	9154	PRE EMP EXAM - T. GALASSI	01-030-4370 Medical Screening / Drug T	01/06/2026	100.00	.00		
5411	PHYSICIANS IMMEDIATE CARE,	9154	DOT DRUG SCREEN - T. GALASSI	01-030-4370 Medical Screening / Drug T	01/06/2026	79.00	.00		
Total PHYSICIANS IMMEDIATE CARE, LTD:						179.00	.00		
PowerDMS, Inc.									
10000	PowerDMS, Inc.	INV-151851	PowerReady Subscription - PD	01-040-5870 Memberships & Dues - Or	12/31/2025	3,500.00	.00		
Total PowerDMS, Inc.:						3,500.00	.00		
PREMIER TECHNOLOGIES									
5502	PREMIER TECHNOLOGIES	58357	NEW COMPUTERS - PW	01-030-5950 Information Technology - C	10/03/2025	1,080.00	.00		
5502	PREMIER TECHNOLOGIES	59243	SLA - WORKSTATION MANAGEMENT -	01-010-5950 Information Technology - C	01/02/2026	1,027.00	.00		
5502	PREMIER TECHNOLOGIES	59243	SLA - WORKSTATION MANAGEMENT -	01-012-5950 Information Technology - C	01/02/2026	79.00	.00		
5502	PREMIER TECHNOLOGIES	59243	SLA - WORKSTATION MANAGEMENT -	01-014-5950 Information Technology - C	01/02/2026	242.00	.00		
5502	PREMIER TECHNOLOGIES	59243	SLA - WORKSTATION MANAGEMENT -	01-018-5950 Information Technology - C	01/02/2026	294.00	.00		
5502	PREMIER TECHNOLOGIES	59243	SLA - WORKSTATION MANAGEMENT -	01-030-5950 Information Technology - C	01/02/2026	316.00	.00		
5502	PREMIER TECHNOLOGIES	59243	SLA - WORKSTATION MANAGEMENT -	01-040-5950 Information Technology - C	01/02/2026	1,336.00	.00		

Vendor	Vendor Name	Invoice Number	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
Total PREMIER TECHNOLOGIES:						4,374.00	.00		
ROCK ENERGY COOPERATIVE									
5851	ROCK ENERGY COOPERATIVE	010726 4000	12/1/25-1/1/26 MCCURRY & WILLOWB	01-030-5411 Electricity - Street Lights	01/07/2026	15.45	.00		
5851	ROCK ENERGY COOPERATIVE	010726 5000	12/1/25-1/1/26 MCCURRY & WILLOWB	01-030-5411 Electricity - Street Lights	01/07/2026	24.45	.00		
5851	ROCK ENERGY COOPERATIVE	010726 8001	12/1/25-1/1/26 MCCURRY	01-030-5411 Electricity - Street Lights	01/07/2026	23.84	.00		
Total ROCK ENERGY COOPERATIVE:						63.74	.00		
ROCK ROAD COMPANIES									
5901	ROCK ROAD COMPANIES	328434	2.24 TONS COLD MIX	01-030-6060 Road Repair Bulk Material	12/31/2025	380.80	.00		
Total ROCK ROAD COMPANIES:						380.80	.00		
ROCK VALLEY INDUSTRIES, LLC									
5992	ROCK VALLEY INDUSTRIES, LL	28814	CLEANING - VH	01-010-6021 Cleaning Services	01/01/2026	1,197.00	.00		
5992	ROCK VALLEY INDUSTRIES, LL	28814	CLEANING - PW	01-030-6021 Cleaning Services	01/01/2026	413.70	.00		
5992	ROCK VALLEY INDUSTRIES, LL	28814	CLEANING - PD	01-040-6021 Cleaning Services	01/01/2026	1,354.50	.00		
5992	ROCK VALLEY INDUSTRIES, LL	28814	CLEANING - PORTER PARK	01-050-6021 Cleaning Services	01/01/2026	341.25	.00		
Total ROCK VALLEY INDUSTRIES, LLC:						3,306.45	.00		
ROSCOE POLICE PENSION FUND									
6091	ROSCOE POLICE PENSION FU	121525	PROP TAX PAYMENT	01-040-4530 Pension (Police) - Employee	12/15/2025	107,277.60	.00		
Total ROSCOE POLICE PENSION FUND:						107,277.60	.00		
SAFELITE AUTOGLASS									
6265	SAFELITE AUTOGLASS	05120228790	Class Car- Repair	01-040-5120 Maintenance & Repairs - V	12/06/2025	316.41	.00		
Total SAFELITE AUTOGLASS:						316.41	.00		
SAFETY-KLEEN SYSTEMS, INC									
6272	SAFETY-KLEEN SYSTEMS, INC	98838764	VACUUM OUT OILY WATER & SOLID W	01-030-5121 Maintenance & Repairs - B	12/20/2025	1,936.80	.00		
Total SAFETY-KLEEN SYSTEMS, INC:						1,936.80	.00		
STRATUS NETWORKS									
6890	STRATUS NETWORKS	24493	MONTHLY FIBER CONNECTION - VH	01-010-5320 Telephone & Data	01/01/2026	563.09	.00		

Vendor	Vendor Name	Invoice Number	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
6890	STRATUS NETWORKS	24493	MONTHLY FIBER CONNECTION - PD	01-040-5320 Telephone & Data	01/01/2026	563.08	.00		
Total STRATUS NETWORKS:						1,126.17	.00		
Target Solutions Learning LLC									
10049	Target Solutions Learning LLC	INV133725	Guarding Tracking PD	01-040-5870 Memberships & Dues - Or	01/18/2026	1,275.80	.00		
Total Target Solutions Learning LLC:						1,275.80	.00		
UNIFIRST CORPORATION									
7460	UNIFIRST CORPORATION	3390032114	MAT SERVICE - VH	01-010-5121 Maintenance & Repairs - B	12/22/2025	38.22	.00		
7460	UNIFIRST CORPORATION	3390032496	UNIFORMS & MATS - PW	01-030-4610 Uniforms	12/29/2025	124.02	.00		
7460	UNIFIRST CORPORATION	3390032496	UNIFORMS - PARKS	01-050-4610 Uniforms	12/29/2025	10.51	.00		
7460	UNIFIRST CORPORATION	3390032499	MAT SERVICE - VH	01-010-5121 Maintenance & Repairs - B	12/29/2025	38.22	.00		
7460	UNIFIRST CORPORATION	3390032811	UNIFORMS & MATS - PW	01-030-4610 Uniforms	01/05/2026	287.28	.00		
7460	UNIFIRST CORPORATION	3390032811	UNIFORMS - PARKS	01-050-4610 Uniforms	01/05/2026	10.51	.00		
7460	UNIFIRST CORPORATION	3390032813	MAT SERVICE - VH	01-010-5121 Maintenance & Repairs - B	01/05/2026	38.22	.00		
7460	UNIFIRST CORPORATION	3390033227	UNIFORMS & MATS - PW	01-030-4610 Uniforms	01/12/2026	114.43	.00		
7460	UNIFIRST CORPORATION	3390033227	UNIFORMS - PARKS	01-050-4610 Uniforms	01/12/2026	10.51	.00		
Total UNIFIRST CORPORATION:						671.92	.00		
UNIFORM DEN EAST, INC									
7441	UNIFORM DEN EAST, INC	99059-01	Hawley - Sew on Emblems / Personalizat	01-040-4612 Uniforms	12/26/2025	31.50	.00		
7441	UNIFORM DEN EAST, INC	99460	Gonzalez - Dbl Mag Pouch/ Cap	01-040-4612 Uniforms	12/19/2025	62.45	.00		
Total UNIFORM DEN EAST, INC:						93.95	.00		
VANDEWALLE & ASSOCIATES									
7483	VANDEWALLE & ASSOCIATES	202512053	PLANNING SERVICES	01-016-5241 Planning Services - Zonin	12/19/2025	2,000.00	.00		
7483	VANDEWALLE & ASSOCIATES	202512054	T & M PLANNING	01-016-5241 Planning Services - Zonin	12/19/2025	5,722.50	.00		
Total VANDEWALLE & ASSOCIATES:						7,722.50	.00		
WEX BANK									
7663	WEX BANK	109653276	FUEL-PW	01-030-6030 Gasoline & Oil	12/31/2025	4,298.03	.00		
7663	WEX BANK	109653276	FUEL - PARKS	01-050-6030 Gasoline & Oil	12/31/2025	209.45	.00		
7663	WEX BANK	109662039	FUEL - VH	01-010-6030 Gasoline & Oil	12/31/2025	74.21	.00		
7663	WEX BANK	109674809	FUEL-PD	01-040-6030 Gasoline & Oil	12/31/2025	2,777.30	.00		

Vendor	Vendor Name	Invoice Number	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
Total WEX BANK:						7,358.99	.00		
WINNEBAGO COUNTY FINANCE OFFICE									
7775	WINNEBAGO COUNTY FINANC	13731	INTERNET SERVICE/PUBLIC IP ADDR	01-010-5320 Telephone & Data	12/31/2025	55.00	.00		
Total WINNEBAGO COUNTY FINANCE OFFICE:						55.00	.00		
WINNEBAGO COUNTY RECORDER									
7791	WINNEBAGO COUNTY RECOR	010526	RECORDING FEES	01-010-5330 Printing & Publishing	01/05/2026	84.00	.00		
Total WINNEBAGO COUNTY RECORDER:						84.00	.00		
WOW Full Service Carwash & Detail Center									
6161	WOW Full Service Carwash & Det	123125 PD	CAR WASHES - PD	01-040-5120 Maintenance & Repairs - V	12/31/2025	23.00	.00		
Total WOW Full Service Carwash & Detail Center:						23.00	.00		
ZIEGLER'S ACE HARDWARE									
102	ZIEGLER'S ACE HARDWARE	7332-R	MAP PRO GAS - SHOP	01-030-6040 Operating Supplies	01/02/2026	31.98	.00		
102	ZIEGLER'S ACE HARDWARE	7364-R	FASTENERS - TRUCK #208	01-030-5122 Maintenance & Repairs - V	01/09/2026	11.33	.00		
102	ZIEGLER'S ACE HARDWARE	7369-R	PLT JNNG BSCTS #10 50 PK - SUBDIVI	01-030-6201 Subdivision Sign Installatio	01/12/2026	7.99	.00		
102	ZIEGLER'S ACE HARDWARE	7369-R	STEEL GALV. WIRE - RIVERSIDE	01-050-5121 Maintenance & Repairs - B	01/12/2026	23.70	.00		
102	ZIEGLER'S ACE HARDWARE	7373-R	BLK PRO SPRAYPAINT - JACOBSEN M	01-050-5122 Maintenance & Repairs - V	01/13/2026	54.95	.00		
102	ZIEGLER'S ACE HARDWARE	7374-R	FOLDING EARMUFF - PPE	01-030-4611 Personal Protective Equip	01/13/2026	24.99	.00		
Total ZIEGLER'S ACE HARDWARE:						154.94	.00		
Grand Totals:						256,006.71	.00		

Vendor	Vendor Name	Invoice Number	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
--------	-------------	----------------	-------------	----------------------	--------------	-----------------------	-------------	-----------	--------

- 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.
- Paid and unpaid invoices included.
- Invoice Detail.GL account (2 Characters) = {<-> "50"

Village of Roscoe
Budget Vs Actual
Through December 31, 2025, before final bills and final Revenue AJE's

Twelve months or 100% of the year is complete 1.00

	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	-----	-----	-----	-----
<u>General Fund - Revenue</u>				
01-010-3110 Property Taxes	621,507.77	604,589.00	(16,918.77)	103%
01-010-3113 Video Game Revenue	555,108.11	525,000.00	(30,108.11)	106%
01-010-3114 Cannabis Use Tax	16,514.69	18,000.00	1,485.31	92%
01-010-3210 Retailer's Occupation Tax	2,451,127.44	2,075,000.00	(376,127.44)	118%
01-010-3211 Local Use Tax	173,339.58	463,263.00	289,923.42	37%
01-010-3220 State Income Tax	2,046,353.53	1,850,000.00	(196,353.53)	111%
01-010-3230 Corporate Replacement Tax	144,982.27	190,000.00	45,017.73	76%
01-010-3250 Donations	4,912.00	10,000.00	5,088.00	49%
01-010-3310 Liquor Licenses	141,200.00	141,200.00	-	100%
01-010-3311 Employee Registration Liquor	7,050.00	6,375.00	(675.00)	111%
01-010-3312 Liquor Licenses Violation	-	500.00	500.00	0%
01-010-3313 Gaming Term Reg Fee	34,000.00	3,400.00	(30,600.00)	1000%
01-010-3320 Other Licenses	3,050.00	5,000.00	1,950.00	61%
01-010-3350 Permits and Fees	25,950.00	20,000.00	(5,950.00)	130%
01-010-3351 Zoning Permits	16,365.00	7,500.00	(8,865.00)	218%
01-010-3353 Vending/Amusement License	1,675.00	1,000.00	(675.00)	168%
01-010-3354 Oversize/Overweight Permit	4,715.00	5,000.00	285.00	94%
01-010-3357 Design Review Fees	1,500.00	1,000.00	(500.00)	150%
01-010-3358 Sign Permits	250.00	1,000.00	750.00	25%
01-010-3430 Cable Franchise Fees	39,081.97	45,000.00	5,918.03	87%
01-010-3440 Gas Franchise Fees-Rock Energy	95,000.00	95,000.00	-	100%
01-010-3441 Gas Franchise Fees-Nicor	30,000.00	30,000.00	-	100%
01-013-3450 Notice of Violations	-	1,500.00	1,500.00	0%
01-010-3710 Interest Income	350,091.21	225,000.00	(125,091.21)	156%
01-010-3850 Donations	600.00	-	(600.00)	#DIV/0!
01-010-3880 Credit Card Convenience Fees	2,671.80	1,000.00	(1,671.80)	267%
01-010-3890 Miscellaneous Income	26,001.85	5,000.00	(21,001.85)	520%
01-010-3891 Denali Plat One Impr Fund	29,250.00	15,000.00	(14,250.00)	195%
01-010-3892 Glenwood Estates Recapture	17,276.00	43,190.00	25,914.00	40%
	6,839,573.22	6,388,517.00	(451,056.22)	107%
<u>FICA Department - Revenue</u>				
01-011-3110 Property Taxes	12,219.02	12,000.00	(219.02)	102%
	12,219.02	12,000.00	(219.02)	102%
<u>Liability Insurance - Revenue</u>				
01-015-3110 Property Taxes	93,787.32	80,000.00	(13,787.32)	117%
<u>Public Works Department - Revenue</u>				
01-030-3250 Grants	100,000.00	-	(100,000.00)	
01-030-3570 Shared Sidewalk Reimbursement	-	2,500.00	2,500.00	0%
01-030-3890 Miscellaneous Income	24,256.58	2,500.00	(21,756.58)	970%
01-030-3980 Sale of Equipment	57,515.00	-	(57,515.00)	#DIV/0!
	181,771.58	5,000.00	(176,771.58)	3635%

		YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>Public Safety - Revenue</u>					
01-040-3111	Property Tax - Police Pension	512,854.22	470,000.00	(42,854.22)	109%
01-040-3112	Property Tax - Police Protect	519,459.73	467,417.00	(52,042.73)	111%
01-040-3250	Grants	8,693.18	3,500.00	(5,193.18)	248%
01-040-3410	Traffic Fines	94,527.01	65,000.00	(29,527.01)	145%
01-040-3411	DUI Fines	5,103.34	3,500.00	(1,603.34)	146%
01-040-3412	Drug Fines	5.00	1,500.00	1,495.00	0%
01-040-3414	Police Agency Vehicle Fund	25.00	500.00	475.00	5%
01-040-3450	Notice of Violation Fines	560.00	500.00	(60.00)	112%
01-040-3530	Other reimbursements	19,124.10	-	(19,124.10)	#DIV/0!
01-040-3550	Administrative Tow Fees	95,500.00	65,000.00	(30,500.00)	147%
01-040-3850	Donations	1,000.00	-	(1,000.00)	#DIV/0!
01-040-3890	Miscellaneous Income	6,662.02	10,000.00	3,337.98	67%
01-040-3891	Park Land Dedication Income	-	-	-	#DIV/0!
		1,263,513.60	1,086,917.00	(176,596.60)	116%
<u>Parks Department - Revenue</u>					
01-050-3810	Rent	23,565.00	12,000.00	(11,565.00)	196%
01-050-3811	Ball Field Rental	7,500.00	8,000.00	500.00	94%
01-050-3812	Park Usage Fees-Other	1,500.00	1,000.00	(500.00)	150%
01-050-3890	Miscellaneous Income	-	500.00	500.00	0%
		32,565.00	21,500.00	(11,065.00)	151%
Total General Fund Revenue					
		8,423,429.74	7,593,934.00	(829,495.74)	111%

Expenditures

GENERAL					
01-010-4100	SALARY - FULL TIME EMPLOYEES	140,633.62	139,050.00	(1,583.62)	101%
01-010-4110	WAGES - FULL TIME EMPLOYEES	87,542.87	98,465.00	10,922.13	89%
01-010-4130	WAGES - OVERTIME PAY	517.41	-	(517.41)	#DIV/0!
01-010-4310	HEALTH INSURANCE	20,647.30	27,430.00	6,782.70	75%
01-010-4320	LIFE INSURANCE	105.00	252.00	147.00	42%
01-010-4330	DISABILITY INSURANCE	1,748.81	1,400.00	(348.81)	125%
01-010-4340	UNEMPLOYMENT BENEFITS	-	3,000.00	3,000.00	0%
01-010-4510	FICA - EMPLOYER CONTRIBUTION	17,976.77	18,170.00	193.23	99%
01-010-4540	PENSION (IMRF) - EMPLOYER CONT	6,521.59	5,677.00	(844.59)	115%
01-010-4610	UNIFORMS	99.98	750.00	650.02	13%
		275,793.35	294,194.00	18,400.65	94%
01-010-5120	MAINTENANACE & REPAIRS - EQUIP	1,480.45	11,000.00	9,519.55	13%
01-010-5121	MAINTENANCE & REPAIRS - B&G	62,213.05	79,000.00	16,786.95	79%
01-010-5122	MAINTENANCE & REPAIRS - VEH	-	1,000.00	1,000.00	0%
01-010-5162	OTHER CONTRACTED SERVICES	-	3,000.00	3,000.00	0%
01-010-5220	ENGINEERING - GENERAL	231,671.04	250,000.00	18,328.96	93%
01-010-5231	LEGAL SERVICES - GENERAL LEGAL	139,665.51	150,000.00	10,334.49	93%
01-010-5232	LEGAL SEVICES - OTHER	81,349.65	50,000.00	(31,349.65)	163%
01-010-5260	MASS TRANSIT SYSTEM (SMTD)	25,000.00	25,000.00	-	100%
01-010-5310	POSTAGE	1,990.38	670.00	(1,320.38)	297%
01-010-5320	TELEPHONE & DATA	27,250.41	14,160.00	(13,090.41)	192%
01-010-5330	PRINTING & PUBLISHING	1,935.03	800.00	(1,135.03)	242%
01-010-5510	MEMBERSHIPS & DUES - EMPLOYEES	1,071.25	2,350.00	1,278.75	46%
01-010-5530	TRAINING & SEMINARS	304.95	8,100.00	7,795.05	4%
01-010-5860	EQUIPMENT RENTALS	-	10,000.00	10,000.00	0%

	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
01-010-5870 MEMBERSHIPS & DUES	1,176.75	2,500.00	1,323.25	47%
01-010-5950 IT - CONSULTING SERVICES	16,698.53	10,626.00	(6,072.53)	157%
01-010-5951 IT - HARDWARE PURCHASES	13,341.46	8,500.00	(4,841.46)	157%
01-010-5952 IT - SOFTWARE/SAAS	11,207.00	10,000.00	(1,207.00)	112%
01-010-5953 IT - MAINTENANCE & SERVICE	8,000.00	8,000.00	-	100%
01-010-5990 DEPARTMENT OPERATING SUPPLIES	549.21	30,500.00	29,950.79	2%
01-010-6010 BUILDING UTILITIES (GAS& ELEC)	3,145.24	4,400.00	1,254.76	71%
01-010-6020 OFFICE SUPPLIES	5,449.68	10,000.00	4,550.32	54%
01-010-6021 CLEANING SERVICES	14,052.50	22,500.00	8,447.50	62%
01-010-6030 GAS & OIL	189.93	1,000.00	810.07	19%
01-010-6051 EQUIPMENT PURCH - NON CAP	3,918.25	25,000.00	21,081.75	16%
01-010-6052 OFFICE FURNISHINGS	594.65	10,000.00	9,405.35	6%
01-010-6070 VEHICLE LEASES (FLEET)	3,821.68	5,710.00	1,888.32	67%
01-010-6090 MARKETING & OUTREACH		10,500.00	10,500.00	0%
01-010-6091 SPECIAL EVENTS	22,774.36	42,000.00	19,225.64	54%
	678,850.96	806,316.00	127,465.04	84%
01-010-7100 LAND PURCHASE	-	-	-	
01-010-7110 LAND - PURCHASE & ACQUISITION	245,980.10	435,000.00	189,019.90	57%
01-010-7115 OTHER CAPITAL IMPROVEMENTS	-	15,000.00	15,000.00	0%
01-010-8025 Fees	572.65	-	(572.65)	
01-010-9000 CONTINGENCY	74,800.99	60,000.00	(14,800.99)	125%
01-010-9990 INTERFUND TRANSFERS - DEBT SER	382,779.00	382,779.00	-	100%
	704,132.74	892,779.00	188,646.26	79%
TOTAL GENERAL/ADMINISTRATION	1,658,777.05	1,993,289.00	334,511.95	83%
VILLAGE CLERK'S OFFICE				
01-012-4114 SALARY - VILLAGE CLERK	16,664.50	16,960.00	295.50	98%
01-012-4510 FICA - EMPLOYER CONTRIBUTION	1,314.45	-	(1,314.45)	
	17,978.95	16,960.00	(1,018.95)	106%
01-012-5530 TRAINING & SEMINARS	390.00	-	(390.00)	#DIV/0!
01-012-5550 ORDINANCE CODIFICATION	-	3,000.00	3,000.00	0%
01-012-5950 IT - CONSULTING SERVICES	1,314.97	1,440.00	125.03	91%
01-012-5951 IT - HARDWARE PURCHASES	517.38		(517.38)	#DIV/0!
01-012-5952 IT - SOFTWARE/SAAS	3,834.57	6,711.00	2,876.43	57%
01-012-5990 DEPARTMENT OPERATING SUPPLIES	279.00	5,000.00	4,721.00	6%
	6,335.92	16,151.00	9,815.08	39%
TOTAL VILLAGE CLERK'S OFFICE	24,314.87	33,111.00	8,796.13	73%
01-013-4210 WAGES - PART TIME EMPLOYEES	4,288.60	19,980.00	15,691.40	21%
01-013-4510 FICA - EMPLOYER CONTRIBUTION	328.08	1,529.00	1,200.92	21%
01-013-4610 UNIFORMS	-	500.00	500.00	0%
	4,616.68	22,009.00	17,392.32	21%
01-013-5120 VEHICLE MAINTENANCE	-	1,000.00	1,000.00	0%
01-013-5231 LEGAL SERVICES - VILL PROS	6,490.00	10,000.00	3,510.00	65%
01-013-5232 LEGAL SERVICES - ADMIN HEARING	5,812.50	6,000.00	187.50	97%
01-013-5310 POSTAGE	101.67	300.00	198.33	34%
01-013-5952 IT - SOFTWARE/SAAS	4,242.96	9,000.00	4,757.04	47%
01-013-5953 Code Enforcement Consult	18,215.44		(18,215.44)	0%
01-013-5989 Mowing	150.00		(150.00)	0%
01-013-5990 DEPARTMENT OPERATING SUPPLIES	94.99	5,000.00	4,905.01	2%
01-013-6070 VEHICLE LEASES (FLEET)	1,903.44	5,711.00	3,807.56	33%
	37,011.00	37,011.00	-	100%
Total	41,627.68	59,020.00	17,392.32	71%

		YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
		-----	-----	-----	-----
TREASURER					

01-014-5210	ACCOUNTING/AUDITING	37,630.84	50,000.00	12,369.16	75%
01-014-5233	TREASURER SERVICES	69,300.00	69,300.00	-	100%
01-014-5951	IT - HARDWARE PURCHASES	809.11	1,200.00	390.89	67%
01-014-5952	IT - SOFTWARE/SAAS	24,161.16	30,000.00	5,838.84	81%
01-014-6059	BANK FEES	725.47	2,000.00	1,274.53	36%
		-----	-----	-----	-----
TOTAL TREASURER		132,626.58	152,500.00	19,873.42	87%

LIABILITY INSURANCE					

01-015-5810	GENERAL LIABILITY INSURANCE	203,854.00	188,516.00	(15,338.00)	108%
01-015-5811	CYBER LIABILITY INSURANCE	6,712.00	6,712.00	-	100%
01-015-5812	WORKERS COMPENSATION INSURANCE	95,523.00	103,545.00	8,022.00	92%
		-----	-----	-----	-----
TOTAL LIABILITY INSURANCE		306,089.00	298,773.00	(7,316.00)	102%

PLANNING/ZONING					

01-016-4223	STIPENDS - ZONING BOARD OF APP	2,760.00	5,280.00	2,520.00	52%
01-016-4510	FICA - EMPLOYER CONTRIBUTION	211.14	404.00	192.86	52%
		-----	-----	-----	-----
		2,971.14	5,684.00	2,712.86	52%
		-----	-----	-----	-----
01-016-5241	PLANNING SERVICES - ZONING ADM	71,727.00	60,000.00	(11,727.00)	120%
01-016-5243	ENGINEERING SERVICES - ZONING	-	20,000.00	20,000.00	0%
01-016-5244	LEGAL SERVICES - ZONING	-	10,000.00	10,000.00	0%
01-016-5245	PLANNING SERVICES - SPECIAL PR	4,588.68	15,000.00	10,411.32	31%
01-016-5310	POSTAGE	-	200.00	200.00	0%
01-016-5330	PRINTING & PUBLISHING	427.50	1,000.00	572.50	43%
01-016-5881	GEOGRAPHICAL INFORM SYSTEM	4,629.76	4,707.00	77.24	98%
01-016-5990	Zoning Committee	200.00	1,000.00	800.00	20%
01-016-6090	MARKETING & OUTREACH	-	500.00	500.00	0%
		-----	-----	-----	-----
		81,572.94	112,407.00	30,834.06	73%
		-----	-----	-----	-----
TOTAL PLANNING/ZONING		84,544.08	118,091.00	33,546.92	72%

HUMAN RESOURCES					

01-017-4110	SALARY - FULL TIME EMPLOYEES	80,295.04	77,991.00	(2,304.04)	103%
01-017-4310	HEALTH INSURANCE	18,314.54	18,094.00	(220.54)	101%
01-017-4320	LIFE INSURANCE	14.00	84.00	70.00	17%
01-017-4330	DISABILITY INSURANCE	656.65	500.00	(156.65)	131%
01-017-4510	FICA - EMPLOYER CONTRIBUTION	5,846.49	5,967.00	120.51	98%
01-017-4540	PENSION (IMRF) - EMPLOYER CONT	1,764.19	1,864.00	99.81	95%
01-017-4610	UNIFORMS	-	250.00	250.00	0%
		-----	-----	-----	-----
		106,890.91	104,750.00	(2,140.91)	102%
		-----	-----	-----	-----
01-017-5510	MEMBERSHIPS & DUES - EMPLOYEES	299.00	299.00	-	100%
01-017-5530	TRAINING & SEMINARS	558.99	1,200.00	641.01	47%
01-017-5951	IT - HARDWARE PURCHASES	3,000.00	3,700.00	700.00	81%
01-017-5952	IT - SOFTWARE/SAAS	11,500.00	12,000.00	500.00	96%
01-017-5990	DEPARTMENT OPERATING SUPPLIES	158.00	2,000.00	1,842.00	8%
01-017-5991	EMPLOYEE RECOGNITION/RETENTION	-	1,200.00	1,200.00	0%
01-017-6090	MARKETING & OUTREACH	2,472.72	2,000.00	(472.72)	124%
		-----	-----	-----	-----
		17,988.71	22,399.00	4,410.29	80%
		-----	-----	-----	-----
TOTAL HUMAN RESOURCES		124,879.62	127,149.00	2,269.38	98%

	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT	
VILLAGE BOARD					
01-018-4212	SALARIES - VILLAGE TRUSTEES	23,893.11	24,000.00	106.89	100%
01-018-4213	SALARIES - VILLAGE PRESIDENT	37,999.78	38,000.00	0.22	100%
01-018-4234	STIPENDS - LIQUOR COMMISSION	1,640.00	1,120.00	(520.00)	146%
01-018-4510	FICA - EMPLOYER CONTRIBUTION	4,866.22	6,394.00	1,527.78	76%
		68,399.11	69,514.00	1,114.89	98%
01-018-5510	MEMBERSHIPS & DUES - ELECTED	3,750.00	3,750.00	-	100%
01-018-5530	Training & Seminars	2,472.92		(2,472.92)	0%
01-018-5870	MUNICIPAL OFFICIALS - MISC EXP	2,104.80	1,500.00	(604.80)	140%
01-018-5871	LIQUOR COMMISSION - MISC EXP	-	1,000.00	1,000.00	0%
01-018-5950	IT - CONSULTING SERVICES	4,503.35	5,000.00	496.65	90%
01-018-5951	IT - HARDWARE PURCHASES	3,236.43	4,800.00	1,563.57	67%
01-018-5952	IT - SOFTWARE/SAAS	799.94	1,400.00	600.06	57%
		16,867.44	17,450.00	582.56	97%
TOTAL VILLAGE BOARD		85,266.55	86,964.00	1,697.45	98%
ECONOMIC DEVELOPMENT SERVICES					
01-019-4610	UNIFORMS	-	250.00	250.00	0%
01-019-5241	ECONOMIC DEVELOPMENT SERVICES	93,363.08	100,000.00	6,636.92	93%
01-019-5242	ECONOMIC DEVELOPMENT SERVICES	15,000.00	20,000.00	5,000.00	75%
01-019-5245	PLANNIGN SERVICES - SPECIAL PR	27,104.63	110,000.00	82,895.38	25%
01-019-5246	ENG & DESIGN SVS - SPECIAL PRO	27,104.62	30,000.00	2,895.38	90%
01-019-5247	LEGAL SERVICES - SPECIAL PROJ	-	30,000.00	30,000.00	0%
01-019-5510	MEMBERSHIPS & DUES - EMPLOYEES	-	500.00	500.00	0%
01-019-5990	DEPARTMENTAL OPERATING EXPENSE	-	4,000.00	4,000.00	0%
		162,572.33	294,750.00	132,177.68	55%
PUBLIC WORKS					
01-030-4100	SALARY - FULL TIME EMPLOYEES	82,337.23	81,503.00	(834.23)	101%
01-030-4110	WAGES - FULL TIME EMPLOYEES	387,604.16	399,169.00	11,564.84	97%
01-030-4130	WAGES - OVERTIME PAY	21,437.35	15,000.00	(6,437.35)	143%
01-030-4210	WAGES - PART TIME SUMMER	1,306.14	4,000.00	2,693.86	33%
01-030-4216	WAGES - PART TIME WINTER	10,379.53	35,000.00	24,620.47	30%
01-030-4310	HEALTH INSURANCE	93,138.79	97,076.00	3,937.21	96%
01-030-4320	LIFE INSURANCE	301.22	672.00	370.78	45%
01-030-4330	DISABILITY INSURANCE	4,207.44	2,500.00	(1,707.44)	168%
01-030-4340	UNEMPLOYMENT INSURANCE	-	3,000.00	3,000.00	0%
01-030-4370	OTHER MEDICAL/ DRUG TESTING	1,329.00	2,000.00	671.00	66%
01-030-4510	FICA - EMPLOYER CONTRIBUTION	39,715.93	36,737.00	(2,978.93)	108%
01-030-4540	PENSION (IMRF) - EMPLOYER CONT	10,830.41	9,957.00	(873.41)	109%
01-030-4610	UNIFORMS	7,154.35	8,500.00	1,345.65	84%
01-030-4611	PERSONAL PROTECTIVE EQUIPMENT	2,409.26	3,500.00	1,090.74	69%
		662,150.81	698,614.00	36,463.19	95%
01-030-5120	MAINT & REPAIRS - EQUIPMENT	5,093.79	15,000.00	9,906.21	34%
01-030-5121	MAINTENANCE & REPAIRS - B&G	6,938.20	26,000.00	19,061.80	27%
01-030-5122	MAINTENANCE & REPAIRS - VEH	11,203.36	25,000.00	13,796.64	45%
01-030-5123	MAINTENANCE & REPAIRS - STREET	7,218.90	20,000.00	12,781.10	36%
01-030-5140	HIGHWAY & STREET REPAIR - CONT	49,300.66	50,000.00	699.34	99%
01-030-5141	CLASS D PATCHING PROGRAM	100,000.00	100,000.00	-	100%
01-030-5150	RESIDENTIAL SIDEWALK REPAIR PRO	-	2,500.00	2,500.00	0%
01-030-5160	TREE MAINTENANCE/REMOVAL	13,305.00	40,000.00	26,695.00	33%
01-030-5162	OTHER CONTRACTED SERVICES	1,250.70	1,500.00	249.30	83%
01-030-5165	MOSQUITO ABATEMENT - CONTRACT	24,424.00	26,000.00	1,576.00	94%
01-030-5320	TELEPHONE & DATA	6,714.16	4,760.00	(1,954.16)	141%
01-030-5330	PRINTING & PUBLISHING	212.61	600.00	387.39	35%
01-030-5411	ELECTRICITY - STREET LIGHTS	57,120.55	60,000.00	2,879.45	95%
01-030-5510	MEMBERSHIPS & DUES - EMPLOYEES	245.00	500.00	255.00	49%
01-030-5530	TRAINING & SEMINARS	557.00	5,000.00	4,443.00	11%

	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT	
01-030-5860	EQUIPMENT RENTALS	9,499.50	14,000.00	4,500.50	68%
01-030-5950	IT - CONSULTING SERVICES	2,600.00	2,600.00	-	100%
01-030-5951	IT - HARDWARE PURCHASES	12,000.00	12,000.00	-	100%
01-030-5952	IT - SOFTWARE/SAAS	4,231.80	7,037.00	2,805.20	60%
01-030-5990	DEPARTMENTAL OPERATING SUPPL	4,585.37	15,300.00	10,714.63	30%
01-030-6010	BUILDING UTILITIES (GAS&ELEC)	7,462.02	10,000.00	2,537.98	75%
01-030-6020	OFFICE SUPPLIES	701.05	3,000.00	2,298.95	23%
01-030-6021	CLEANING SERVICES	4,846.20	5,000.00	153.80	97%
01-030-6030	GASOLINE & OIL	18,606.46	35,000.00	16,393.54	53%
01-030-6040	OPERATING SUPPLIES	7,817.26	13,300.00	5,482.74	59%
01-030-6051	EQUIPMENT PURCHASE	6,482.34	17,000.00	10,517.66	38%
01-030-6060	ROAD REPAIRS BULK MATERIAL	9,772.83	30,000.00	20,227.17	33%
01-030-6070	VEHICLE LEASES (FLEET)	215,176.88	250,000.00	34,823.12	86%
01-030-6200	STREET SIGN INSTALL & REP	3,450.04	12,000.00	8,549.96	29%
01-030-6201	SUBDIVISION SIGN INST & MAINT	8,363.66	15,000.00	6,636.34	56%
		599,179.34	818,097.00	218,917.66	73%
01-030-7130	Capital Improvement-Building	11,175.22		(11,175.22)	#DIV/0!
TOTAL PUBLIC WORKS		1,272,505.37	1,516,711.00	244,205.63	84%
POLICE/PUBLIC SAFETY					
01-040-4111	SALARY - POLICE CHIEF	126,803.79	130,958.00	4,154.21	97%
01-040-4112	WAGES - PATROL OFFICERS	825,150.69	883,260.00	58,109.31	93%
01-040-4113	WAGES - FULL TIME EMPLOYEES	47,234.91	47,714.00	479.09	99%
01-040-4114	WAGES - SERGEANTS	491,955.41	521,255.00	29,299.59	94%
01-040-4115	SALARY - DEPUTY CHIEF	118,117.52	120,266.00	2,148.48	98%
01-040-4116	WAGES - CROSSING GUARDS	6,531.00	12,602.00	6,071.00	52%
01-040-4130	WAGES - OVERTIME PAY	175,776.97	170,000.00	(5,776.97)	103%
01-040-4131	WAGES - OVERTIME SPECIAL EVENT	2,744.85	20,000.00	17,255.15	14%
01-040-4310	HEALTH INSURANCE	339,398.84	377,743.00	38,344.16	90%
01-040-4320	LIFE INSURANCE	814.57	1,680.00	865.43	48%
01-040-4330	DISABILITY INSURANCE	13,166.22	9,000.00	(4,166.22)	146%
01-040-4340	UNEMPLOYMENT INSURANCE	-	3,000.00	3,000.00	0%
01-040-4510	FICA - EMPLOYER CONTRIBUTION	136,749.93	131,646.00	(5,103.93)	104%
01-040-4530	PENSION (POLICE) - EMPLR CONTR	512,576.63	475,000.00	(37,576.63)	108%
01-040-4540	PENSION (IMRF) - EMPLOYER CONT	991.08	1,141.00	149.92	87%
01-040-4541	WAGES - SPECIAL PAY	1,500.00	8,499.00	6,999.00	18%
01-040-4611	PERSONAL PROTECTIVE EQUIPMENT	-	1,500.00	1,500.00	0%
01-040-4612	UNIFORMS	12,738.24	15,099.00	2,360.76	84%
01-040-4620	BULLET PROOF VESTS	2,263.50	3,500.00	1,236.50	65%
		2,814,514.15	2,933,863.00	119,348.85	96%
01-040-5120	MAINTENANCE & REPAIRS - VEH	25,376.58	95,000.00	69,623.42	27%
01-040-5121	MAINTENANCE & REPAIRS - B&G	27,066.11	50,300.00	23,233.89	54%
01-040-5122	MAINTENANCE & REPAIRS - EQUIP	2,686.39	24,700.00	22,013.61	11%
01-040-5230	LEGAL SERV - TRAFFIC/DUI	38,927.50	42,000.00	3,072.50	93%
01-040-5231	LEGAL SERVICES - OTHER	10,575.00	20,000.00	9,425.00	53%
01-040-5310	POSTAGE	904.84	2,670.00	1,765.16	34%
01-040-5320	TELEPHONE & DATA	12,574.15	19,950.00	7,375.85	63%
01-040-5330	PRINTING & PUBLISHING	708.70	2,000.00	1,291.30	35%
01-040-5510	MEMBERSHIPS & DUES - EMPL	765.00	2,500.00	1,735.00	31%
01-040-5530	TRAINING & SEMINARS	34,818.74	64,500.00	29,681.26	54%
01-040-5860	EQUIPMENT RENTALS	-	2,000.00	2,000.00	0%
01-040-5870	MEMBERSHIPS & DUES - DEP	4,958.60	5,064.00	105.40	98%
01-040-5910	ANIMAL CONTROL	17,581.38	21,500.00	3,918.62	82%
01-040-5911	CAD/RMS SUB & MAINT	6,995.00	7,252.00	257.00	96%
01-040-5912	PSAP/911 CONTRIBUTION	55,525.18	55,000.00	(525.18)	101%
01-040-5950	IT - CONSULTING SERVICES	12,560.00	17,941.00	5,381.00	70%
01-040-5951	IT - HARDWARE PURCHASES	10,000.00	26,800.00	16,800.00	37%
01-040-5952	IT - SOFTWARE/SAAS	25,000.00	35,345.00	10,345.00	71%
01-040-5953	IT - MAINT & SERV AGREEMENTS	1,805.00	4,000.00	2,195.00	45%
01-040-5960	AXON SERVICE	58,130.42	57,700.00	(430.42)	101%
01-040-5990	DEPARTMENTAL OPERATING SUPPL	38,475.09	67,604.00	29,128.91	57%
01-040-5993	TOBACCO ENFORCEMENT PROGRAM	100.00	1,500.00	1,400.00	7%

		YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
01-040-6010	BUILDING UTILITIES (GAS& ELEC)	2,404.01	4,400.00	1,995.99	55%
01-040-6020	OFFICE SUPPLIES	4,566.48	20,000.00	15,433.52	23%
01-040-6021	CLEANING SERVICES	18,577.00	18,800.00	223.00	99%
01-040-6030	GASOLINE & OIL	40,772.72	47,000.00	6,227.28	87%
01-040-6051	EQUIPMENT PURCH - NON CAP	20,921.82	28,640.00	7,718.18	73%
01-040-6070	VEHICLE LEASES (FLEET)	129,937.06	140,000.00	10,062.94	93%
01-040-9000	CONTINGENCY	588.36	40,000.00	39,411.64	1%
		603,301.13	924,166.00	320,864.87	65%
TOTAL POLICE/PUBLIC SAFETY		3,417,815.28	3,858,029.00	440,213.72	89%
SCHOOL CROSSING GUARDS/PUB SAF					
01-041-4210	WAGES - COMMISSION SECRETARY	1,300.00	3,000.00	1,700.00	43%
01-041-4223	STIPENDS - PFC	5,605.00	6,100.00	495.00	92%
01-041-4370	MEDICAL SCREENING/DRUG TESTING	2,854.00	3,000.00	146.00	95%
01-041-4510	FICA - EMPLOYER CONTRIBUTION	51.77	-	(51.77)	0%
		9,810.77	12,100.00	2,289.23	81%
01-041-5230	LEGAL SERVICES	3,262.50	8,000.00	4,737.50	41%
01-041-5510	MEMBERSHIPS & DUES - EMPLOYEES	-	100.00	100.00	0%
01-041-5530	TRAINING & SEMINARS	-	3,000.00	3,000.00	0%
01-041-5870	MEMBERSHIPS & DUES - DEPT	800.00	400.00	(400.00)	200%
01-041-5950	IT - CONSULTING SERVICES	2,615.55	2,904.00	288.45	90%
01-041-5951	IT - HARDWARE PURCHASES	1,028.85	800.00	(228.85)	129%
01-041-5952	IT - SOFTWARE/SAAS	371.40	650.00	278.60	57%
01-041-5990	DEPARTMENTAL OPERATING SUPP	71.25	1,000.00	928.75	7%
01-041-5991	ENTRY LEVEL TESTING	3,153.14	4,000.00	846.86	79%
01-041-5992	PROMOTIONAL LEVEL TESTING	-	2,000.00	2,000.00	0%
01-041-5993	LATERAL ELIGIBILITY LIST	450.00	500.00	50.00	90%
01-041-6090	MARKETING & OUTREACH	450.00	2,000.00	1,550.00	23%
		12,202.69	25,354.00	13,151.31	48%
TOTAL SCHOOL CROSSING GUARDS/PUB		22,013.46	37,454.00	15,440.54	59%
PARKS/RECREATION					
01-050-4110	WAGES - FULL TIME EMPLOYEES	58,189.58	59,367.00	1,177.42	98%
01-050-4130	WAGES - OVERTIME PAY	7,332.38	4,500.00	(2,832.38)	163%
01-050-4210	WAGES - PART TIME EMPLOYEES	31,179.78	35,000.00	3,820.22	89%
01-050-4310	HEALTH INSURANCE	19,215.79	18,927.00	(288.79)	102%
01-050-4320	LIFE INSURANCE	42.00	84.00	42.00	50%
01-050-4330	DISABILITY INSURANCE	553.64	500.00	(53.64)	111%
01-050-4370	MEDICAL SCREENING/DRUG TESTING	79.00	400.00	321.00	20%
01-050-4510	FICA - EMPLOYER CONTRIBUTION	4,942.35	4,542.00	(400.35)	109%
01-050-4540	PENSION (IMRF) - EMPLOYER CONT	1,406.46	1,419.00	12.54	99%
01-050-4610	UNIFORMS	998.42	1,500.00	501.58	67%
01-050-4611	PERSONAL PROTECTIVE EQUIPMENT	510.82	650.00	139.18	79%
		124,450.22	126,889.00	2,438.78	98%
01-050-5120	MAINT & REPAIRS - EQUIPMENT	5,138.13	15,000.00	9,861.87	34%
01-050-5121	MAINTENANCE & REPAIRS - B&G	16,832.52	55,000.00	38,167.48	31%
01-050-5122	MAINTENANCE & REPAIRS - VEH	274.50	3,000.00	2,725.50	9%
01-050-5123	MAINTENANCE & REPAIRS - PARKS	3,275.03	10,000.00	6,724.97	33%
01-050-5140	PARKS REPAIR - CONTRACTED SERV	-	5,000.00	5,000.00	0%
01-050-5160	TREE MAINTENANCE & REMOVAL CON	-	20,000.00	20,000.00	0%
01-050-5162	OTHER CONTRACTED SERVICES	1,026.59	1,100.00	73.41	93%
01-050-5510	MEMBERSHIPS & DUES	-	500.00	500.00	0%
01-050-5530	TRAINING & SEMINARS	-	1,000.00	1,000.00	0%
01-050-5860	EQUIPMENT RENTALS	4,182.65	7,500.00	3,317.35	56%
01-050-5990	DEPARTMENTAL OPERATING SUPP	763.96	10,000.00	9,236.04	8%
01-050-6010	BUILDING UTILITIES (GAS&ELEC)	5,697.95	7,500.00	1,802.05	76%
01-050-6021	CLEANING SERVICES	3,997.50	4,200.00	202.50	95%
01-050-6030	GASOLINE & OIL	6,713.64	8,000.00	1,286.36	84%
01-050-6051	EQUIPMENT PURCHASE - NON CAP	711.97	1,500.00	788.03	47%

	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
01-050-6200 PARK SIGNS INSTALL & REPLACE	1,139.73	10,000.00	8,860.27	11%
01-050-7130 BUILDINGS & FACILITIES - IMP	20,126.95	145,500.00	125,373.05	14%
01-050-7410 OTHER CAPITAL EQUIPMENT	-	6,000.00	6,000.00	0%
01-050-7411 CAPITAL EQUIPMENT - VEHICLES	41,658.94	45,000.00	3,341.06	93%
01-050-9000 CONTINGENCY	-	40,000.00	40,000.00	0%
	111,540.06	395,800.00	284,259.94	28%
TOTAL PARKS/RECREATION	235,990.28	522,689.00	286,698.72	45%
TOTAL FUND EXPENDITURES	7,569,022.14	9,098,530.00	1,529,507.86	83%
GENERAL FUND CHANGE IN FUND BALANCE	854,407.60	(1,504,596.00)	(2,359,003.60)	
Motor Fuel Tax Fund - Revenue				
50-030-3240 MOTOR FUEL TAX ALLOCATIONS	498,186.75	478,859.00	(19,327.75)	104%
50-030-3900 INTEREST INCOME	80,961.89	40,000.00	(40,961.89)	202%
TOTAL REVENUE	579,148.64	518,859.00	(60,289.64)	112%
Motor Fuel Tax Fund-Expenditure				
50-030-6040 OPERATING SUPPLIES	139,589.38	-	(139,589.38)	#DIV/0!
TOTAL MFT - EXPENDITURE	139,589.38	-	(139,589.38)	#DIV/0!
MFT - CHANGE IN FUND BALANCE	439,559.26	518,859.00	79,299.74	85%
CAPITAL PROJECT FUND - REVENUE				
90-010-3250 GRANT	-	531,238.00	531,238.00	0%
CAPITAL PROJECT FUND				
90-010-5220 ENGINEERING	-	-	-	#DIV/0!
90-010-6200 HODGES RUN	98,349.80	758,011.00	659,661.20	13%
90-010-6203 STREETS	457,033.77	-	(457,033.77)	#DIV/0!
90-010-6300 BRIDGE ST PARKING LOT	443,063.62	654,761.00	211,697.38	68%
90-010-7150 PROJECTS	471.00	-	(471.00)	#DIV/0!
TOTAL GENERAL/ADMINISTRATION	998,918.19	1,412,772.00	413,853.81	71%
90-050-6400 PORTER PARK PHASE 2	-	1,251,379.00	1,251,379.00	0%
TOTAL FUND EXPENDITURES	998,918.19	2,664,151.00	1,665,232.81	37%
CAPITAL PROJECT - CHANGE IN FUND BALANCE	(998,918.19)	(2,132,913.00)	(1,133,994.81)	47%

VILLAGE OF ROSCOE

AGENDA ITEM - STAFF REPORT



Item # 5.

Agenda Item: Discussion and Recommendation of Tentative FY2026 Budget & Appropriation			
Date:	January 20, 2025	Meeting:	Village Board of Trustees
Prepared by:	Josef R. Kurlinkus	Department:	Administration

Overview/Background Information

Staff has prepared the Tentative FY2026 Budget and related FY2026 Appropriation amounts for the fiscal year beginning January 1, 2026 and ending December 31, 2026. The Village’s annual budget and appropriation process provides the financial plan for operations, capital investments, and debt service while maintaining compliance with the Village’s reserve policies and statutory requirements.

The Tentative FY2026 Budget includes projected revenues, operating expenditures, interfund transfers, capital projects, and Motor Fuel Tax (MFT) funded projects. A high-level summary of the FY2026 budget and appropriation assumptions is provided in the Budget Summary & Calculations document.

Budget Summary

The Tentative FY2026 Budget Summary reflects the following key totals and assumptions:

General Fund:

Projected Revenues: \$7,360,393.50

Budgeted Expenditures (General Fund): \$9,361,014.69

Capital Fund:

Total Available for Capital Projects: \$2,219,716.85

Planned capital projects selected for completion in 2026 include:

- **Residential Roads:** \$980,068.20
- **Porter Park – Phase 2:** \$1,087,000.00
- **Main Street Parking – Final Pay Application:** \$103,000.00
- **Riverside Park Pavilion:** \$30,000.00

General Fund Reserve Policy / Spendable Fund Balance

The Village maintains a reserve policy requiring the General Fund to maintain unassigned fund balance equal to at least four months (33%) of non-capital General Fund expenditures. The FY26 reserve calculation is based on total estimated non-capital operating expenses in the amount of \$8,871,014.69, establishing the required reserve of \$2,927,434.85. Based on the current estimated ending fund balance for FY2025, this will result in \$2,206,004.15 of spendable fund balance to be used to offset the deficit budget, with the remainder being transferred to the Capital Projects Fund for FY2026 projects.

Appropriation Overview (Statutory Appropriation Ordinance)

The Tentative FY2026 Budget and Appropriation establish the Village's authorized spending framework for FY2026 and reflect planned expenditures across operating, debt service, capital, and MFT activities. Total estimated expenditures are **\$12,351,428.29** with total estimated revenues of **\$9,057,443.79**, with differences addressed through available fund balances and planned transfers as reflected in the budget summary and reserve calculations.

Major expenditure totals by fund include:

- **General Fund: \$9,566,396.53**
- **Motor Fuel Tax: \$200,000.00**
- **Debt Service Fund: \$384,963.76**
- **Capital Fund: \$2,200,068.00**

Action Required/Recommendation

Approval of the Tentative FY2026 Budget and proposed FY2026 Appropriation Ordinance, including a recommendation to advance the tentative budget and appropriation for public review and the required public hearing/adoption process.

Attachments

1. **Budget Summary_Draft5_Rev2**
2. **Fund Balance_Draft5_Rev2**
3. **Budget for Appropriation_Draft5_Rev2**
4. **Exhibits for Appropriation_Draft5_Rev2**
5. **Draft Appropriation Ordinance (FY2026)**

Full Budget Documents are publicly available on the Village's [website](#) and at Roscoe Village Hall.

Budget Summary & Calculations

The table below provides a high-level summary of the assumptions and estimates made as part of the Village's FY2026 budget and appropriation process. This includes funds available in the General, Capital & MFT funds, as well as estimates of revenue and fund balances available for operations and capital projects in FY2026.

FY2026 BUDGET SUMMARY	
Projected Revenues (General Fund)	\$ 7,360,393.50
Budgeted General Fund Operating Expenditures	\$ 8,597,050.69
Interfund Transfer - Debt Service (Shortfall)	\$ 273,964.00
Interfund Transfer - Residential Roads	\$ 490,000.00
Total Budgeted Expenditures (General Fund)	\$ 9,361,014.69
Deficit / Surplus	\$ (2,000,621.19)
Spendable Fund Balance (General Fund)	\$ 2,207,159.04
Excess General Fund Balance	\$ 205,382.85

Calculation of Maximum Capital Fund Expenditures (FY2026)	
Capital Project Fund (12/31/2025)	\$ 1,524,334.00
Spendable General Fund Balance for Capital	\$ 205,382.85
Residential Road Transfer (GF Transfer)	\$ 490,000.00
Total Available for Capital Projects	\$ 2,219,716.85

Calculation of Maximum MFT Expenditures (FY2026)	
Motor Fuel Tax Funds (12/31/2025)	\$ 2,323,261.00
Estimated MFT Revenue FY2026	\$ 556,703.44
Total Available for MFT Projects	\$ 2,879,964.44

Calculation of General Fund Reserve (FY2026)	
Total Non-Capital General Fund Expenses	\$ 8,871,014.69
General Fund Required Balance (33% of Operating Expenditures)	\$ 2,927,434.85
FY2025 Ending Fund Balance - General Fund	\$ 5,133,439.00
Funds in Excess of Policy - General Fund (spendable fund balance)	\$ 2,206,004.15



Planned Capital Fund Projects

These are the capital projects that have been selected by the Village Board for completion in 2026. Full project details can be found in the "Capital Projects" section of the Budget Book.

Capital Project - Committed	Engineering	Construction	Total
Residential Roads	\$ 105,550.00	\$ 874,518.20	\$ 980,068.20
Porter Park - Phase 2	\$ 187,000.00	\$ 900,000.00	\$ 1,087,000.00
Main Street Parking - Final Pay Application			\$ 103,000.00
Riverside Park Pavilion	\$ 30,000.00	\$ -	\$ 30,000.00

Capital Project Fund	\$ 2,219,716.85
Total Projects Cost	\$(2,200,068.20)
Remaining Balance	\$ 19,648.65



**VILLAGE OF ROSCOE,
WINNEBAGO COUNTY, ILLINOIS**

ORDINANCE NO. 2026-##

**AN ORDINANCE MAKING APPROPRIATIONS FOR CORPORATE PURPOSES FOR
THE FISCAL YEAR BEGINNING JANUARY 1, 2026
AND ENDING DECEMBER 31, 2026**

**VILLAGE OF ROSCOE
WINNEBAGO COUNTY, ILLINOIS
ORDINANCE NO. 2026-**

AN ORDINANCE MAKING APPROPRIATIONS FOR CORPORATE PURPOSES FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026 (APPROPRIATION ORDINANCE FY2026)

WHEREAS, the Board of Trustees of the Village of Roscoe, Winnebago County, Illinois, caused to be prepared in tentative form an Annual Appropriation Ordinance, and the Village Clerk has made the same conveniently available to public inspection for at least ten days prior to the holding a public hearing thereon; and

WHEREAS, a public hearing was held as to such Appropriation Ordinance on February 03, 2026, and notice of said hearing was given by publication of notice thereof in the Beloit Daily News at least ten days prior thereto as required by the provisions of the Illinois Municipal Code, and all other legal requirements have been complied with; and

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

Section 1. That the following sums, or so much thereof as hereby may be authorized by law, be and the same are hereby appropriated to pay all necessary expenses and liabilities of the Village of Roscoe, Winnebago County, Illinois, for the fiscal year beginning January 1, 2026, and ending December 31, 2026.

Section 2. Such appropriations, identified in **Exhibit “A”**, attached hereto, and incorporated herein by reference, are hereby made for the following objects and purposes:

SEE EXHIBIT “A”

Section 3. That an estimate of revenues by source anticipated to be received by the Village of Roscoe, Winnebago County, Illinois for the fiscal beginning January 1, 2026, and ending December 31, 2026, is attached hereto as **Exhibit “B”**, and is incorporated herein by reference.

SEE EXHIBIT “B”

Section 4. That this Appropriation Ordinance is adopted pursuant to procedures set forth in the Illinois Municipal Code.

Section 5. That, by a vote of two-thirds of the President and Board of Trustees of the Village of Roscoe, this Appropriation Ordinance may be revised by deleting, adding to, changing, or creating new objects or purposes for which appropriations have been or may be made. No revision of this ordinance shall be made by adding to the total amount appropriated unless additional funds have been made available during the fiscal year in the amount of the total appropriation so increased.

Section 6.: That the Village Clerk be and hereby is authorized and directed to publish this Ordinance in pamphlet form, and this Ordinance shall be in full force and effect upon its adoption, approval, and publication as provided by law.

Section 7. That if any section, subdivision, or sentence of this Ordinance shall for any reason be held invalid or unconstitutional, such decision shall not affect the validity of the remaining portion and provisions of this Ordinance.

Section 8. That a certified copy of this Ordinance shall be filed with the Winnebago County Clerk within 30 days after its adoption.

2026-RXX				
1st Read: January 20, 2026				
PASSED BY ROLL CALL VOTE ON:				
NAME	AYE	NAY	ABSTAIN	ABSENT
Trustee William Babcock				
Trustee John Broda				
Trustee Dayne Mead				
Trustee Michael Sima				
Trustee Michael Wright				
President Carol A. Gustafson				

APPROVED FEBRUARY 03, 2026

ATTEST:

Published in pamphlet form by order of the Board of Trustees on February 03, 2026:

Village Clerk

EXHIBIT "A"
(Ordinance 2026-XX)

BUDGET & APPROPRIATIONS

**EXHIBIT “B”
(Ordinance 2026-XX)**

ESTIMATED REVENUES

VILLAGE OF ROSCOE, ILLINOIS
FY2026 - Appropriation Ordinance
 January 1, 2026 to December 31, 2026

Exhibit "A"
Estimated Expenditures

Expenditures by Fund

Category	FY26 - In Progress
General Fund	
Administration	\$2,115,223.87
Salaries & Wages	\$249,181.67
Employee Benefits	\$57,689.41
Operating Supplies & Purchased Services	\$285,215.92
Professional & Technical Consulting	\$450,000.00
Contracted Services	\$50,500.00
Employee Expenses	\$11,200.00
Information Technology	\$42,090.02
Interfund Transfers	\$969,346.85
Village Clerk	\$40,163.88
Salaries & Wages	\$16,960.00
Employee Benefits	\$1,309.68
Operating Supplies & Purchased Services	\$8,500.00
Professional & Technical Consulting	\$1,000.00
Employee Expenses	\$4,200.00
Information Technology	\$8,194.20
Code Enforcement	\$67,350.00
Operating Supplies & Purchased Services	\$100.00
Professional & Technical Consulting	\$66,000.00
Contracted Services	\$1,000.00
Employee Expenses	\$250.00
Finance & Accounting	\$156,362.70
Operating Supplies & Purchased Services	\$2,000.00
Professional & Technical Consulting	\$121,800.00
Information Technology	\$32,562.70
Liability Insurance	\$329,050.00
Contracted Services	\$329,050.00
Zoning Administration	\$123,090.92
Salaries & Wages	\$5,280.00
Employee Benefits	\$403.92
Operating Supplies & Purchased Services	\$2,700.00
Professional & Technical Consulting	\$110,000.00

Category	FY26 - In Progress
Contracted Services	\$4,707.00
Human Resources	\$172,195.05
Salaries & Wages	\$81,227.60
Employee Benefits	\$27,233.64
Operating Supplies & Purchased Services	\$56,900.00
Employee Expenses	\$1,749.00
Information Technology	\$5,084.81
Village Board	\$92,139.93
Salaries & Wages	\$63,120.00
Employee Benefits	\$5,019.93
Operating Supplies & Purchased Services	\$7,500.00
Employee Expenses	\$9,000.00
Information Technology	\$7,500.00
Public Works	\$1,738,978.50
Salaries & Wages	\$511,703.53
Employee Benefits	\$182,043.47
Operating Supplies & Purchased Services	\$885,248.00
Contracted Services	\$123,000.00
Employee Expenses	\$20,000.00
Information Technology	\$16,983.51
Police Department	\$4,134,322.11
Salaries & Wages	\$2,030,868.63
Employee Benefits	\$1,168,316.78
Operating Supplies & Purchased Services	\$558,288.00
Professional & Technical Consulting	\$62,000.00
Contracted Services	\$163,765.00
Employee Expenses	\$70,205.00
Information Technology	\$80,878.70
Police & Fire Commission	\$39,531.70
Salaries & Wages	\$9,100.00
Employee Benefits	\$137.70
Operating Supplies & Purchased Services	\$9,900.00
Professional & Technical Consulting	\$10,000.00
Employee Expenses	\$6,100.00
Information Technology	\$4,294.00
Parks and Recreation	\$278,237.86
Salaries & Wages	\$92,261.49
Employee Benefits	\$26,426.37
Operating Supplies & Purchased Services	\$124,500.00
Contracted Services	\$31,000.00
Employee Expenses	\$4,050.00
Planning & Community Development	\$279,750.00
Operating Supplies & Purchased Services	\$4,000.00
Professional & Technical Consulting	\$275,000.00
Employee Expenses	\$750.00
Total General Fund	\$9,566,396.53

Item # 5.

Category	FY26 - In Progress
Motor Fuel Tax	
Public Works	\$200,000.00
Contracted Services	\$200,000.00
Total Motor Fuel Tax	\$200,000.00
Debt Service Fund	
Administration	\$384,963.76
Debt Service	\$384,963.76
Total Debt Service Fund	\$384,963.76
Capital Fund	
Administration	\$103,000.00
Capital Outlay	\$103,000.00
Public Works	\$980,068.00
Capital Outlay	\$980,068.00
Parks and Recreation	\$1,117,000.00
Operating Supplies & Purchased Services	\$30,000.00
Capital Outlay	\$1,087,000.00
Total Capital Fund	\$2,200,068.00
Total Expenditures	\$12,351,428.29

Exhibit "B"

Estimated Revenues

Revenues by Fund

Category	FY26 - In Progress
General Fund	
Local Taxes	\$1,833,692.88
Intergovernmental	\$4,714,375.62
Charges for Services	\$166,000.00
Licenses and Permits	\$187,825.00
Fines and Forfeitures	\$72,500.00
Reimbursements	\$93,500.00
Interest Income	\$225,000.00
Interfund Transfers	\$13,500.00
Other Revenue	\$54,000.00
Total General Fund	\$7,360,393.50
Street and Bridge Fund	
Local Taxes	\$20,000.00
Total Street and Bridge Fund	\$20,000.00
Motor Fuel Tax	
Intergovernmental	\$501,703.44
Interest Income	\$40,000.00
Interfund Transfers	\$55,000.00
Total Motor Fuel Tax	\$596,703.44
Debt Service Fund	
Local Taxes	\$111,000.00
Interfund Transfers	\$273,964.00
Total Debt Service Fund	\$384,964.00
Capital Fund	
Interfund Transfers	\$695,382.85
Total Capital Fund	\$695,382.85
Total Revenues	\$9,057,443.79



VILLAGE OF ROSCOE, ILLINOIS

FY2026 - Departmental Budgets

January 1, 2026 to December 31, 2026

Budgeted Expenditures by Department & Fund

Category	Account ID	FY26 - In Progress
Administration		
General Fund		\$2,115,223.87
Salary - Full Time Employees	01-010-4100	\$143,221.50
Wages - Full Time Employees	01-010-4110	\$105,960.17
Health Insurance	01-010-4310	\$29,671.80
Life Insurance	01-010-4320	\$252.00
Disability Insurance	01-010-4330	\$1,750.00
Unemployment Benefits	01-010-4340	\$3,000.00
FICA - Employer Contribution	01-010-4510	\$18,993.47
Pension (IMRF) - Employer Contribution	01-010-4540	\$4,022.15
Uniforms	01-010-4610	\$750.00
Maintenance & Repairs - Equipment	01-010-5120	\$15,000.00
Maintenance & Repairs - Buildings & Grounds	01-010-5121	\$64,000.00
Maintenance & Repairs - Vehicles	01-010-5122	\$1,000.00
Other Contracted Services	01-010-5162	\$3,000.00
Engineering - General (Village Engineer)	01-010-5220	\$250,000.00
Legal Services - General Legal (Village Attorney)	01-010-5231	\$150,000.00
Legal Services - Other	01-010-5232	\$50,000.00
Mass Transit System (SMTD)	01-010-5260	\$25,000.00
Postage	01-010-5310	\$1,700.00
Telephone & Data	01-010-5320	\$12,770.00
Printing & Publishing	01-010-5330	\$800.00
Memberships & Dues - Employees	01-010-5510	\$2,350.00
Training & Seminars	01-010-5530	\$8,100.00
Equipment Rentals	01-010-5860	\$10,000.00
Memberships & Dues - Organization/Departmental	01-010-5870	\$2,500.00
Information Technology - Consulting Services	01-010-5950	\$13,924.00
Information Technology - Hardware Purchases	01-010-5951	\$8,500.00
Information Technology - Software / SAAS	01-010-5952	\$11,666.02
Information Technology - Maintenance & Service Agreements	01-010-5953	\$8,000.00
Departmental Operating Supplies & Expenses	01-010-5990	\$30,500.00
Building Utilities (Gas & Electric)	01-010-6010	\$4,400.00
Office Supplies	01-010-6020	\$10,000.00
Cleaning Services	01-010-6021	\$22,500.00
Gasoline & Oil	01-010-6030	\$1,000.00
Equipment Purchase (Non-Capital)	01-010-6051	\$21,000.00
Office Furnishings	01-010-6052	\$10,000.00
Vehicle Leases (Fleet)	01-010-6070	\$5,815.92

Item # 5.

Category	Account ID	FY26 - In Progress
Marketing & Outreach	01-010-6090	\$5,730.00
Special Events	01-010-6091	\$29,000.00
Contingency	01-010-9000	\$60,000.00
Interfund Transfers - Debt Service	01-010-9990	\$273,964.00
Interfund Transfers- Capital Projects	01-010-9991	\$695,382.85
Debt Service Fund		\$384,963.76
Debt Service Payments (Bonds) - Principal	80-010-8010	\$137,868.76
Debt Service Payments (Bonds) - Interest	80-010-8020	\$247,095.00
Capital Fund		\$103,000.00
Bridge Street Multi-use Parking Lot	90-010-6210	\$103,000.00
Total Administration		\$2,603,187.63
Village Clerk		
General Fund		\$40,163.88
Salary - Village Clerk	01-012-4114	\$16,960.00
FICA - Employer Contribution	01-012-4510	\$1,309.68
Memberships & Dues - Elected Officials	01-012-5510	\$200.00
Training & Seminars	01-012-5530	\$4,000.00
Ordinance Codification	01-012-5550	\$3,000.00
Special Projects	01-012-5575	\$1,000.00
Information Technology - Consulting Services	01-012-5950	\$948.00
Information Technology - Hardware Purchases	01-012-5951	\$500.00
Information Technology - Software / SAAS	01-012-5952	\$6,746.20
Departmental Operating Supplies & Expenses	01-012-5990	\$5,000.00
Office Supplies	01-012-6020	\$500.00
Total Village Clerk		\$40,163.88
Code Enforcement		
General Fund		\$67,350.00
Uniforms	01-013-4610	\$250.00
Legal Services - Admin Hearings Prosecutor	01-013-5231	\$15,000.00
Legal Services - Administrative Hearing Officer	01-013-5232	\$6,000.00
Postage	01-013-5310	\$100.00
Code Enforcement - Outsourcing	01-013-5953	\$45,000.00
Mowing & Weed Abatement - Code Enforcement	01-013-5989	\$1,000.00
Total Code Enforcement		\$67,350.00
Finance & Accounting		
General Fund		\$156,362.70
Accounting/Auditing	01-014-5210	\$52,500.00
Treasurer Services - General	01-014-5233	\$63,000.00
Treasurer Services - Police Pension	01-014-5234	\$6,300.00
Information Technology - Consulting Services	01-014-5950	\$1,896.00
Information Technology - Software / SAAS	01-014-5952	\$30,666.70
Bank Fees	01-014-6059	\$2,000.00
Total Finance & Accounting		\$156,362.70
Liability Insurance		
General Fund		\$329,050.00
General Liability Insurance	01-015-5810	\$208,839.00

Item # 5.

Category	Account ID	FY26 - In Progress
Cyber Liability Insurance	01-015-5811	\$9,371.00
Workers Compensation Insurance	01-015-5812	\$110,840.00
Total Liability Insurance		\$329,050.00
Zoning Administration		
General Fund		\$123,090.92
Stipends - Zoning Board of Appeals	01-016-4223	\$5,280.00
FICA - Employer Contribution	01-016-4510	\$403.92
Planning Services - Zoning Administration (General)	01-016-5241	\$70,000.00
Engineering Services - Zoning Administration (General)	01-016-5243	\$20,000.00
Legal Services - Zoning Administration (General)	01-016-5244	\$10,000.00
Planning Services - Special Projects	01-016-5245	\$5,000.00
Legal Services - Special Projects	01-016-5247	\$5,000.00
Postage	01-016-5310	\$200.00
Printing & Publishing	01-016-5330	\$1,000.00
Geographic Information System (WINGIS)	01-016-5881	\$4,707.00
Departmental Operating Supplies & Expenses	01-016-5990	\$1,000.00
Marketing & Outreach	01-016-6090	\$500.00
Total Zoning Administration		\$123,090.92
Human Resources		
General Fund		\$172,195.05
Salary - Full Time Employees	01-017-4110	\$81,227.60
Health Insurance	01-017-4310	\$19,214.16
Life Insurance	01-017-4320	\$84.00
Disability Insurance	01-017-4330	\$625.00
FICA - Employer Contribution	01-017-4510	\$6,032.92
Pension (IMRF) - Employer Contribution	01-017-4540	\$1,277.56
Uniforms	01-017-4610	\$250.00
Memberships & Dues - Employees	01-017-5510	\$299.00
Training & Seminars	01-017-5530	\$1,200.00
Information Technology - Consulting Services	01-017-5950	\$948.00
Information Technology - Software / SAAS	01-017-5952	\$4,136.81
Departmental Operating Expenses	01-017-5990	\$2,000.00
Employee Recognition & Retention	01-017-5991	\$2,400.00
Marketing & Outreach (Employee Recruitment)	01-017-6090	\$52,500.00
Total Human Resources		\$172,195.05
Village Board		
General Fund		\$92,139.93
Salaries - Village Trustees	01-018-4212	\$24,000.00
Salaries - Village President	01-018-4213	\$38,000.00
Stipends - Liquor Commission	01-018-4234	\$1,120.00
FICA - Employer Contribution	01-018-4510	\$5,019.93
Memberships & Dues - Elected Officials	01-018-5510	\$4,500.00
Training & Seminars	01-018-5530	\$4,500.00
Municipal Officials - Miscellaneous Expenses	01-018-5870	\$5,500.00

Item # 5.

Category	Account ID	FY26 - In Progress
Liquor Commission - Miscellaneous Expenses	01-018-5871	\$2,000.00
Information Technology - Consulting Services	01-018-5950	\$5,000.00
Information Technology - Software / SAAS	01-018-5952	\$2,500.00
Total Village Board		\$92,139.93
Public Works		
General Fund		\$1,738,978.50
Salary - Full Time Employees	01-030-4100	\$84,136.61
Wages - Full Time Employees	01-030-4110	\$357,491.92
Wages - Overtime Pay	01-030-4130	\$15,000.00
Wages - Part Time Employees (Summer)	01-030-4210	\$4,000.00
Wages - Part Time Employees (Winter)	01-030-4216	\$48,075.00
Health Insurance	01-030-4310	\$128,994.62
Life Insurance	01-030-4320	\$603.19
Disability Insurance	01-030-4330	\$3,125.00
Unemployment Benefits	01-030-4340	\$3,000.00
Medical Screening / Drug Testing	01-030-4370	\$2,000.00
FICA - Employer Contribution	01-030-4510	\$39,209.74
Pension (IMRF) - Employer Contribution	01-030-4540	\$7,110.93
Wages - Special Pay	01-030-4541	\$3,000.00
Uniforms	01-030-4610	\$9,000.00
Personal Protective Equipment	01-030-4611	\$3,500.00
Maintenance & Repairs - Equipment	01-030-5120	\$15,000.00
Maintenance & Repairs - Buildings & Grounds	01-030-5121	\$180,000.00
Maintenance & Repairs - Vehicles	01-030-5122	\$25,000.00
Maintenance & Repairs - Highways & Streets	01-030-5123	\$25,000.00
Highway & Street Repair - Contracted Services	01-030-5140	\$50,000.00
Class "D" Patching Program	01-030-5141	\$100,000.00
Residential Sidewalk Repair Program (50/50)	01-030-5150	\$10,000.00
Tree Maintenance & Removal - Contracted Services	01-030-5160	\$40,000.00
Other Contracted Services	01-030-5162	\$1,500.00
Mosquito Abatement - Contracted Services	01-030-5165	\$26,000.00
Telephone & Data	01-030-5320	\$7,048.00
Printing & Publishing	01-030-5330	\$600.00
Electricity - Street Lights	01-030-5411	\$62,000.00
Memberships & Dues - Employees	01-030-5510	\$500.00
Training & Seminars	01-030-5530	\$5,000.00
Equipment Rentals	01-030-5860	\$16,000.00
Information Technology - Consulting Services	01-030-5950	\$5,392.00
Information Technology - Hardware Purchases	01-030-5951	\$5,000.00
Information Technology - Software / SAAS	01-030-5952	\$6,591.51
Departmental Operating Supplies & Expenses	01-030-5990	\$15,300.00
Building Utilities (Gas & Electric)	01-030-6010	\$12,000.00
Office Supplies	01-030-6020	\$2,500.00
Cleaning Services	01-030-6021	\$5,500.00
Gasoline & Oil	01-030-6030	\$25,000.00

Item # 5.

Category	Account ID	FY26 - In Progress
Operating Supplies	01-030-6040	\$13,300.00
Equipment Purchase (Non-Capital)	01-030-6051	\$23,000.00
Road Repair Bulk Materials	01-030-6060	\$30,000.00
Vehicle Leases (Fleet)	01-030-6070	\$278,000.00
Street Sign Installation & Replacement	01-030-6200	\$12,000.00
Subdivision Sign Installation & Maintenance	01-030-6201	\$3,500.00
Contingency	01-030-9000	\$30,000.00
Motor Fuel Tax		\$200,000.00
Operating Supplies	50-030-6040	\$200,000.00
Capital Fund		\$980,068.00
Residential Streets Program	90-030-6100	\$980,068.00
Total Public Works		\$2,919,046.50
Police Department		
General Fund		\$4,134,322.11
Salary - Police Chief	01-040-4111	\$131,545.86
Wages - Patrol Officers	01-040-4112	\$950,303.00
Wages - Full Time Employees (non-sworn)	01-040-4113	\$58,606.91
Wages - Sergeants	01-040-4114	\$529,725.71
Salary - Deputy Chief	01-040-4115	\$119,587.15
Wages - Crossing Guards	01-040-4116	\$12,600.00
Wages - Overtime Pay	01-040-4130	\$200,000.00
Wages - Overtime (Special Events)	01-040-4131	\$20,000.00
Health Insurance	01-040-4310	\$452,222.64
Life Insurance	01-040-4320	\$1,680.00
Disability Insurance	01-040-4330	\$13,500.00
Unemployment Benefits	01-040-4340	\$3,000.00
FICA - Employer Contribution	01-040-4510	\$135,824.32
Pension (Police) - Employer Contribution	01-040-4530	\$561,154.42
Pension (IMRF) - Employer Contribution	01-040-4540	\$935.40
Wages - Special Pay	01-040-4541	\$8,500.00
Personal Protective Equipment	01-040-4611	\$1,500.00
Uniforms	01-040-4612	\$15,100.00
Bullet Proof Vests	01-040-4620	\$4,100.00
Maintenance & Repairs - Vehicles	01-040-5120	\$95,000.00
Maintenance & Repairs - Buildings & Grounds	01-040-5121	\$47,300.00
Maintenance & Repairs - Equipment	01-040-5122	\$20,700.00
Legal Services - Village Prosecutor (Traffic DUI)	01-040-5230	\$42,000.00
Legal Services - Other	01-040-5231	\$20,000.00
Postage	01-040-5310	\$2,670.00
Telephone & Data	01-040-5320	\$19,108.00
Printing & Publishing	01-040-5330	\$2,000.00
Memberships & Dues - Employees	01-040-5510	\$2,500.00
Training & Seminars	01-040-5530	\$47,005.00
Equipment Rentals	01-040-5860	\$2,000.00
Memberships & Dues - Organization/Departmental	01-040-5870	\$5,214.00

Item # 5.

Category	Account ID	FY26 - In Progress
Animal Control	01-040-5910	\$21,500.00
CAD/RMS Subscription & Maintenance	01-040-5911	\$7,515.00
PSAP/911 Contribution	01-040-5912	\$57,000.00
Information Technology - Consulting Services	01-040-5950	\$17,632.00
Information Technology - Hardware Purchases	01-040-5951	\$24,550.00
Information Technology - Software / SAAS	01-040-5952	\$34,696.70
Information Technology - Maintenance & Service Agreements	01-040-5953	\$4,000.00
AXON Agreements	01-040-5960	\$59,500.00
Departmental Operating Supplies & Expenses	01-040-5990	\$63,700.00
Tobacco Enforcement Program - Reimbursable Expenses	01-040-5993	\$2,500.00
Building Utilities (Gas & Electric)	01-040-6010	\$4,400.00
Office Supplies	01-040-6020	\$15,000.00
Cleaning Services	01-040-6021	\$18,250.00
Gasoline & Oil	01-040-6030	\$47,000.00
Equipment Purchase (Non-Capital)	01-040-6051	\$31,696.00
Vehicle Leases (Fleet)	01-040-6070	\$150,000.00
Contingency	01-040-9000	\$50,000.00
Total Police Department		\$4,134,322.11
Police & Fire Commission		
General Fund		\$39,531.70
Wages - Commission Secretary	01-041-4210	\$3,000.00
Stipends - Board of Fire and Police Commissioners	01-041-4223	\$6,100.00
Medical Screening / Drug Testing	01-041-4370	\$3,000.00
FICA - Employer Contribution	01-041-4510	\$137.70
Legal Services	01-041-5230	\$10,000.00
Memberships & Dues - Employees	01-041-5510	\$100.00
Training & Seminars	01-041-5530	\$3,000.00
Memberships & Dues - Organization/Departmental	01-041-5870	\$400.00
Information Technology - Consulting Services	01-041-5950	\$2,904.00
Information Technology - Hardware Purchases	01-041-5951	\$800.00
Information Technology - Software / SAAS	01-041-5952	\$590.00
Departmental Operating Supplies & Expenses	01-041-5990	\$1,000.00
Entry Level Testing	01-041-5991	\$4,000.00
Promotional Level Testing	01-041-5992	\$2,000.00
Lateral Eligibility List	01-041-5993	\$500.00
Marketing & Outreach	01-041-6090	\$2,000.00
Total Police & Fire Commission		\$39,531.70
Parks and Recreation		
General Fund		\$278,237.86
Wages - Full Time Employees	01-050-4110	\$62,237.04
Wages - Overtime Pay	01-050-4130	\$4,500.00
Wages - Part Time Employees	01-050-4210	\$25,524.45
Health Insurance	01-050-4310	\$20,073.00

Item # 5.

Category	Account ID	FY26 - In Progress
Life Insurance	01-050-4320	\$84.00
Disability Insurance	01-050-4330	\$500.00
Medical Screening / Drug Testing	01-050-4370	\$400.00
FICA - Employer Contribution	01-050-4510	\$4,761.13
Pension (IMRF) - Employer Contribution	01-050-4540	\$1,008.24
Uniforms	01-050-4610	\$1,500.00
Personal Protective Equipment	01-050-4611	\$650.00
Maintenance & Repairs - Equipment	01-050-5120	\$15,000.00
Maintenance & Repairs - Buildings & Grounds	01-050-5121	\$47,500.00
Maintenance & Repairs - Vehicles	01-050-5122	\$3,000.00
Maintenance & Repairs - Parks	01-050-5123	\$10,000.00
Parks Repair - Contracted Services	01-050-5140	\$5,000.00
Tree Maintenance & Removal - Contracted Services	01-050-5160	\$20,000.00
Other Contracted Services	01-050-5162	\$1,500.00
Memberships & Dues - Employees	01-050-5510	\$500.00
Training & Seminars	01-050-5530	\$1,000.00
Equipment Rentals	01-050-5860	\$8,000.00
Departmental Operating Supplies & Expenses	01-050-5990	\$7,500.00
Building Utilities (Gas & Electric)	01-050-6010	\$8,000.00
Cleaning Services	01-050-6021	\$4,500.00
Gasoline & Oil	01-050-6030	\$8,500.00
Equipment Purchase (Non-Capital)	01-050-6051	\$2,000.00
Park Sign Installation & Replacement	01-050-6200	\$5,000.00
Contingency	01-050-9000	\$10,000.00
Capital Fund		\$1,117,000.00
Riverside Park Capital Projects	90-050-6201	\$30,000.00
Porter Park Phase II - OSLAD	90-050-6410	\$1,087,000.00
Total Parks and Recreation		\$1,395,237.86
Planning & Community Development		
General Fund		\$279,750.00
Uniforms	01-019-4610	\$250.00
Economic Development Services - General	01-019-5241	\$15,000.00
Economic Development Services - Special Projects	01-019-5242	\$200,000.00
Planning Services - Special Projects	01-019-5245	\$15,000.00
Engineering & Design Services - Special Projects	01-019-5246	\$15,000.00
Legal Services - Special Projects	01-019-5247	\$30,000.00
Memberships & Dues - Employees	01-019-5510	\$500.00
Departmental Operating Expenses	01-019-5990	\$4,000.00
Total Planning & Community Development		\$279,750.00
Total Expenditures		\$12,351,428.29

Fund Balance Reports

The Fund Balance Estimate Reports are provided to summarize the projected financial position of each of the Village's major governmental funds and to support ongoing financial monitoring throughout the budget year. Each report begins with the estimated starting (beginning) fund balance for the applicable fiscal year and then incorporates anticipated revenues and expenditures to calculate an estimated ending fund balance.

Beginning fund balances reflect the Village's best available estimate of available resources at the start of the year, based on prior-year activity and current financial information. Projected revenues include expected receipts such as taxes, state-shared revenues, charges for services, permits, interest earnings, and interfund transfers, while projected expenditures include personnel costs, operating expenses, contractual services, professional services, capital outlay, debt service payments, and other budgeted obligations.

The ending fund balance is calculated by adding total projected revenues and subtracting total projected expenditures from the beginning fund balance, resulting in an estimate of the resources expected to remain available at year-end. These estimates are intended to provide transparency into the Village's fund structure, demonstrate how restricted and unrestricted resources are managed across different purposes, and assist the Village Board and the public in evaluating the Village's financial capacity to maintain services, complete planned projects, and meet long-term obligations.



General Fund

The General Fund is the Village's primary operating fund and accounts for the majority of day-to-day municipal services. It includes core functions such as Police, Public Works, Administration, Community Development, and general governmental activities. The General Fund is supported largely by state-shared revenues, local taxes, permits, fees, and charges for services. This fund provides for essential service delivery, regulatory functions, and the general administrative operations of the Village. Because it has the broadest financial activity and the greatest impact on residents, the General Fund serves as the central focus of the annual budget process.

Fund Balance Summary - General Fund

Category	FY26 - In Progress
Beginning Fund Balance	\$5,133,438.89
Revenues	
Local Taxes	\$1,833,692.88
Intergovernmental	\$4,714,375.62
Charges for Services	\$166,000.00
Licenses and Permits	\$187,825.00
Fines and Forfeitures	\$72,500.00
Reimbursements	\$93,500.00
Interest Income	\$225,000.00
Interfund Transfers	\$13,500.00
Other Revenue	\$54,000.00
Total Revenues	\$7,360,393.50
Expenditures	
Salaries & Wages	\$3,059,702.91
Employee Benefits	\$1,468,580.91
Operating Supplies & Purchased Services	\$1,944,851.92
Professional & Technical Consulting	\$1,095,800.00
Contracted Services	\$703,022.00
Employee Expenses	\$127,504.00
Information Technology	\$197,587.94
Interfund Transfers	\$969,346.85
Total Expenditures	\$9,566,396.53
Total Revenues Less Expenditures	-\$2,206,003.03
Ending Fund Balance	\$2,927,435.86



Capital Fund

The Capital Projects Fund is used to plan, finance, and track major investments in Village infrastructure and long-lived assets. Typical projects include roadway improvements, facility construction and renovations, park enhancements, stormwater projects, and major equipment purchases. Funding sources may include transfers from other funds, grants, developer contributions, bond proceeds, or one-time revenues. This fund provides a structured approach for managing multi-year projects and supports the Village's Capital Improvement Plan (CIP), ensuring long-term sustainability of public assets.

Fund Balance Summary - Capital Projects Fund

Category	FY26 - In Progress
Beginning Fund Balance	\$1,524,334.00
Revenues	
Interfund Transfers	\$695,382.85
Total Revenues	\$695,382.85
Expenditures	
Operating Supplies & Purchased Services	\$30,000.00
Capital Outlay	\$2,170,068.00
Total Expenditures	\$2,200,068.00
Total Revenues Less Expenditures	-\$1,504,685.15
Ending Fund Balance	\$19,648.85



Motor Fuel Tax (MFT)

The Street & Bridge Fund is dedicated to the construction, repair, and maintenance of streets, bridges, rights-of-way, and related transportation infrastructure within the Village. Revenues commonly include state-distributed transportation funds, local tax support, or cost-sharing contributions. Expenditures may cover pavement maintenance, minor capital improvements, snow and ice operations, signage, striping, and other roadway safety activities. The fund helps preserve the condition and safety of the Village's transportation network and supports ongoing public works activities.

Fund Balance Summary - Motor Fuel Tax (MFT)

Category	FY26 - In Progress
Beginning Fund Balance	\$2,323,261.00
Revenues	
Intergovernmental	\$501,703.44
Interest Income	\$40,000.00
Interfund Transfers	\$55,000.00
Total Revenues	\$596,703.44
Expenditures	
Contracted Services	\$200,000.00
Total Expenditures	\$200,000.00
Total Revenues Less Expenditures	\$396,703.44
Ending Fund Balance	\$2,719,964.44

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources and the payment of principal, interest, and related costs on the Village's outstanding long-term debt obligations. This includes general obligation bonds, special assessment debt, or other formal borrowings issued to finance major capital projects or public improvements. Revenues for this fund typically consist of dedicated property tax levies, transfers from other funds, or other pledged sources established at the time of issuance.

The Debt Service Fund ensures that debt payments are made accurately and on time, in accordance with legal requirements and bond covenants. By isolating these payments in a separate fund, the Village can clearly demonstrate compliance with fiscal policies, maintain transparency for taxpayers, and support long-term financial planning related to capital investment.

Fund Balance Summary - Debt Service Fund

Category	FY26 - In Progress
Beginning Fund Balance	\$543,969.76
Revenues	
Local Taxes	\$111,000.00
Interfund Transfers	\$273,964.00
Total Revenues	\$384,964.00
Expenditures	
Debt Service	\$384,963.76
Total Expenditures	\$384,963.76
Total Revenues Less Expenditures	\$0.24
Ending Fund Balance	\$543,970.00

Street and Bridge Fund

The Street & Bridge Fund is dedicated to the construction, repair, and maintenance of streets, bridges, rights-of-way, and related transportation infrastructure within the Village. Revenues commonly include state-distributed transportation funds, local tax support, or cost-sharing contributions. Expenditures may cover pavement maintenance, minor capital improvements, snow and ice operations, signage, striping, and other roadway safety activities. The fund helps preserve the condition and safety of the Village's transportation network and supports ongoing public works activities.

Fund Balance Summary - Street and Bridge Fund

Category	FY26 - In Progress
Beginning Fund Balance	\$363,916.00
Revenues	
Local Taxes	\$20,000.00
Total Revenues	\$20,000.00
Expenditures	
Total Expenditures	-
Total Revenues Less Expenditures	\$20,000.00
Ending Fund Balance	\$383,916.00

VILLAGE OF ROSCOE

AGENDA ITEM - STAFF REPORT



Item # 6.

Agenda Item: Approval of 2026 Roscoe Restaurant Week (April 10 – April 18)

Date: 1/10/2025

Meeting: Board 1/20/2025

Prepared by: Janel Reidinger

Department: Permits

Overview/Background Information

Roscoe Restaurant Week 2026 is designed to encourage both residents and visitors to explore and support Roscoe’s culinary scene through unique dining experiences and special promotions. The event aims to strengthen relationships with local businesses while increasing restaurant traffic and community engagement.

Dates: April 10–18, 2026 (Friday–Saturday)

Objective: To promote local restaurants, boost patronage, and foster community involvement by featuring exclusive menu items, special pricing, and gift card giveaways.

How It Works

Diners will be invited to share photos of their dining experiences at participating restaurants by posting them on the official Roscoe Restaurant Week Facebook event page. After the event, winners will be randomly selected to receive gift cards generously donated by participating establishments.

Participation Options for Restaurants

Participating restaurants will be asked to offer a special promotion for the duration of the event, such as a buy-one-get-one offer, specialty menu item, or combo deal. The specific promotion is at the discretion of each establishment, with the only requirement being that it remains available for the full length of the event.

Key Issues

Current Restaurant Interest

Confirmed Interest: **Mary’s Market, 815 Pizza, Sophia’s, Bridge St Pizza & Chicken, Roscoe Nutrition, Worth it Wellness with Erica,**
 We will continue outreach to **Firehouse Pub, Louie’s Tap House, Roscoe VFW, Sebastian’s, Fiesta Cancun, Pietro’s, Whiffletree, Jessica’s, Poison Ivy, Perfectly Seasoned, Whisk & Spoon, and Rock & Wok (if open)** once we have Board approval to move forward.

Fiscal Note/Budget Impact

Primary expenses include advertising and printed materials. There is \$2000.00 budgeted for this event.

Prior Legislative Actions

Event was approved in 2025 with six participating restaurants.

[2025 Restaurant Week News Story Link](#)

Action Required/Recommendation

Approval of a special event, 2026 Roscoe Restaurant Week