



Meeting Agenda

Location:

Village Hall -
10631 Main Street
Roscoe, IL 61073

Committee of the Whole

Tuesday, November 04, 2025
[immediately following Village Board Meeting]

CALL TO ORDER

ROLL CALL

APPROVAL OF THE MINUTES

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

PUBLIC COMMENT (limited to 3 minutes per speaker)

OLD BUSINESS

- Update on **Hometown Holiday 2025**
- 3. Discussion and Consideration** of an Ordinance **Licensing Retailers of Tobacco Products, Alternative Nicotine Products, and Electronic Cigarettes** in the Village of Roscoe

NEW BUSINESS

- Discussion of the Village's Participation in the **Illinois America250 Commemoration**
- Discussion of Candidate Selection **2025 IMRF Executive Trustee** Election
- Discussion of an **Extension of the Swanson Park Use Agreement**
- 7. FY2026 Budget Process** - Discussion of Projected Revenues & Tax Levy

PUBLIC COMMENT (limited to 3 minutes per speaker)

PRESENTATIONS

EXECUTIVE SESSION

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

ADJOURNMENT

Committee of the Whole Meeting
Meeting Agenda - November 04, 2025



Meeting Minutes

Location:

Village Hall -
10631 Main Street
Roscoe, IL 61073

Committee of the Whole Meeting

Tuesday, October 21, 2025

CALL TO ORDER

ROLL CALL

PRESENT

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

APPROVAL OF THE MINUTES

Approval of the Minutes for the meeting of the Committee of the Whole from **October 7, 2025**.

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

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

PUBLIC COMMENT (limited to 3 minutes per speaker)

OLD BUSINESS

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

Tom Green Village Attorney explains updating the Ordinance that is designed to regulate the sale of tobacco products, alternative nicotine delivery systems (like vapes), and hemp-derived cannabis in flower form to anyone under the age of 21. It will apply to all retailers operating in the village, including smoke shops, gas stations, convenient stores, and any other business selling these products, and comply with signage and tax regulations.

Trustee Plock suggested a fee structure, suggesting a two-tier system based on how much of a business's revenue comes from tobacco-related products. He suggested a \$500. application fee and a \$250. annual fee.

Trustee Wright suggested possible \$250. application fee and a \$50. annual fee.

Joe Kurlinkus stated that he is working with the health department to identify all current retailers and ensure proper registration.

Tom Green stated that he will get together with Joe Kurlinkus Village Administrator to have a revised ordinance prepared and bring it back to the Committee of the Whole.

NEW BUSINESS

2. **Discussion and Recommendation** approving a **Text Amendment** regarding the proposed addition of two new zoning districts to **Chapter 155: Zoning Regulations of the Village Code of Ordinances**. The proposed amendments would create the following new zoning districts: **MS-C Main Street -Core and MS-E Main Street-Edge**.

ZBA recommends approval voting 4-0-0 on October 8, 2025

Hillary Rottman Zoning Consultant from Vandewalle explains the two new zoning districts are a part of the Roscoe Blueprint Plan. These districts are designed to support the development of a pedestrian-friendly, walkable downtown area.

The MC-C district focuses on the central downtown strip and includes design guidelines such as requiring new developments to be two stories, incorporating transparent facades, and encouraging mixed-use buildings.

The MS-E district surrounds the core and allows for more transitional uses while still promoting cohesive architectural standards. Both districts aim to foster a vibrant, accessible downtown environment that aligns with long-term community goals.

Trustee Mead stated that he is concerned about the two-story design guidelines. He doesn't want to deter anyone from coming into Roscoe to open a business because of that.

Hillary states that she acknowledges concerns about the two-story requirements potentially deterring developers but clarified that variance procedures would still be available.

She stated amendment also outlines specific development criteria, including facade transparency, signage regulations, and building massing to ensure visual consistency and appeal.

She encouraged the trustees to consider long-term vision for downtown and the types of businesses and aesthetics they want to attract.

Motion was made to move to the board by Trustee Babcock, second by Trustee Broda, Voting yes: Trustees Mead, Plock, Wright, Sima, Broda, Babcock 6-0-0.

3. **Discussion and Recommendation** of approving **Michalsen Office Furniture, Inc.** for the quoted amount of **\$5,809.00** for new **chairs and tables** for the **Public Works Training room/break room updates**.

Troy Taylor Public Works Supervisor stated he is asking for 13 chairs and two new tables for the training room/break room. He stated that two of the chairs will go into the offices.

Motion was made to send to the board by Trustee Plock, second by Trustee Broda. Voting yes: Trustees Plock, Wright, Sima, Babcock, Mead, Broda 6-0-0.

4. **Discussion and Recommendation of Allegiance flag supply** for the quoted amount of **\$4,917.50** for **34 set of American Pole Flags** for Main Street.

Troy Taylor Public Works Supervisor stated that these are to replace the fiberglass poles. The ones that he would like to order are wooden poles to prevent the flags from getting tangled up. These flag poles are not supposed to warp, and they are heavy duty. He stated that this is only half and he will request for the other half next year.

Motion was made to send to the board by Trustee Plock, second by Trustee Broda. Voting yes: Trustees Broda, Plock, Sima, Mead, Babcock, Wright 6-0-0.

5. **Discussion and Recommendation** of approving **Johnson Controls** for the quoted amount of **\$6,312.89** for the **Repair or Replacement of the Backflow Device's** at the **Public Works Building**.

Troy Taylor Public Works Supervisor stated these are the backflows preventers which keeps the water from back flowing into the Roscoe public water system. Two of them are leaking. He stated that the amount of \$6,312.89 is the maximum it could cost. He stated that they have to take them apart to see what is wrong with them it could be as small as a washer or a piece of stone stuck in there, which could possibly be a \$300. Dollar fix.

Motion was made to send to the board by Trustee Broda, second by Trustee Babcock. Voting yes: Trustees Plock, Sima, Babcock, Wright, Broda, Mead 6-0-0.

6. **Discussion and Recommendation** of conference and travel expenses for attendance at the **2025 Illinois Main Street Conference** in Dixon, Illinois on Wednesday, November 12, 2025 - Friday, November 14, 2025.

Trustee Wright stated that he would like to attend this conference. He stated since the conference is so close he would be traveling to and from each day. The cost of the conference would be \$161.90 plus travel expenses.

Motion was made not to exceed \$300. and to approve by Trustee Sima, second by Trustee Plock Voting yes: Trustees Mead, Babcock, Wright, Broda, Sima, Plock 6-0-0.

PUBLIC COMMENT (limited to 3 minutes per speaker)

No Public Comments

PRESENTATIONS

Trustee Justin Plock steps down as Trustee. He stated that he has too much going on right now with work and family.

Trustee Wright thanks Justin for his time on the board.

Tom Green Village Attorney explains the procedure on what will happen to fill Justin's place.

Joe Kurlinkus stated just a reminder that there is the APA Virtual Plan Commissioner Training on Zoom coming up on October 29, 2025. if the board is able to attend to please send an email to Janel.

EXECUTIVE SESSION (IF NECESSARY)

ADJOURNMENT

Trustee Wright asked for a motion to Adjourn the meeting.

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

Meeting Adjourned at 7:56 pm.

VILLAGE OF ROSCOE

AGENDA ITEM - STAFF REPORT



VILLAGE of
ROSCOE

Item # 3.

Agenda Item: Review Draft Ordinance creating a Tobacco Retailer License and regulations associated therewith

Date: October 15, 2025

Meeting: COTW DATE 10/21/2025

Prepared by: Attorney Tom Green

Department: Admin

Overview/Background Information

Following review by the Committee of the Whole on the 7th of October, we have now drafted the Ordinance for review and comment. Note there are several blanks that will need to be filled in and a couple of optional provisions to be considered.

Key Issues

The Ordinance proposed will require a license for the sale of Tobacco Products, Alternative Nicotine Products, Electronic Cigarettes, Tobacco Accessories or Smoking Herbs. This should cover hemp products sold in flower form or liquid form.

Fiscal Note/Budget Impact

The Tobacco License will have an application fee and an annual fee intended to offset the cost of background checks and enforcement.

Prior Legislative Actions

N/A

Action Required/Recommendation

Staff recommends approval of the Tobacco License Ordinance and requests direction as to the fees to charge and the optional sections to include.

Attachments

Draft Ordinance Licensing Retailers of Tobacco Products, Alternative Nicotine Products, and Electronic Cigarettes in the Village of Roscoe

ORDINANCE 2025-_____
of the
VILLAGE OF ROSCOE

**AN ORDINANCE LICENSING RETAILERS OF TOBACCO PRODUCTS,
 ALTERNATIVE NICOTINE PRODUCTS, AND ELECTRONIC CIGARETTES IN THE
 VILLAGE OF ROSCOE**

WHEREAS, effective July 1, 2019, the minimum age for purchasing tobacco products, alternative nicotine products, electronic cigarettes, tobacco accessories, and smoking herbs in the State of Illinois was increased to twenty-one (21) years old; and

WHEREAS, the Village Board finds that the health hazards associated with the use of tobacco products, alternative nicotine products, and electronic cigarettes are well-documented and substantiated and that use of these products adversely affects the health of the residents of the Village; and

WHEREAS, the Village Board finds that the Village has a substantial interest in reducing the number of individuals of all ages who use tobacco products, alternative nicotine products, and electronic cigarettes, and a particular interest in protecting adolescents from tobacco dependency and the illnesses and premature death associated with tobacco use; and

WHEREAS, the Village Board finds that a local licensing system for tobacco retailers is necessary and appropriate to protect the public health, safety, and welfare of the residents of the Village of Roscoe; and

WHEREAS, the following provisions of Illinois law authorize the Village to enact a local retail tobacco licensing ordinance:

- Section 11-20-3 of the Illinois Municipal Code, 65 ILCS 5/11-20-3, authorizes municipalities to provide for and regulate the inspection of tobacco; and
- Section 11-20-5, 65 ILCS 5/11-20-5, permits municipalities do all acts and make all regulations necessary for the promotion of health or the suppression of diseases; and
- Section 11-1-1, 65 ILCS 5/11-1-1, allows municipalities to pass and enforce all necessary police ordinances; and

WHEREAS, the Village Board finds that a local licensing system for tobacco retailers will help ensure that retailers comply with the federal Family Smoking Prevention and Tobacco Control Act, the Illinois Prevention of Tobacco Use by Persons under 21 Year of Age and Sale and Distribution of Tobacco Products Act, the Illinois Preventing Youth Vaping Act, the Illinois

Prevention of Cigarette and Electronic Cigarette Sales to Persons under 21 Years of Age Act, and the Illinois Tobacco Accessories and Smoking Herbs Control Act; and

WHEREAS, the Village Board expressly declares that the enactment of this Ordinance directly pertains to, and is in furtherance of, the health, welfare and safety of the residents of the Village, and in particular those residents who are under twenty-one (21) years of age.

NOW, THEREFORE, BE IT ORDAINED by the Village Board of the Village of Roscoe as follows:

SECTION ONE. The above recitals are incorporated herein and made a part hereof.

SECTION TWO. Chapter 113 of the Village of Roscoe Code of Ordinances is hereby deleted in its entirety and replaced with the following:

CHAPTER 113 – Tobacco Retail License Application and Regulations

Sec. 11-251. DEFINITIONS. The following words and phrases, whenever used in this Article/Chapter, shall have the meanings set forth in this section, unless the context clearly requires otherwise:

Alternative Nicotine Product means a product or device not consisting of or containing tobacco that provides for the ingestion into the body of nicotine, whether by chewing, smoking, absorbing, dissolving, inhaling, snorting, sniffing, or by any other means.

Electronic Cigarette means:

- (1) Any device that employs a battery or other mechanism to heat a solution or substance to product a vapor or aerosol intended for inhalation;
- (2) Any cartridge or container of a solution or substance intended to be used with or in the device or to refill the device; or
- (3) Any solution or substance, whether or not it contains nicotine, intended for use in the device.

Electronic Cigarette includes, but is not limited to, any electronic nicotine delivery system, electronic cigar, electronic cigarillo, electronic pipe, electronic hookah, vape pen, or similar product or device, and any components or parts that can be used to build the product or device.

Electronic Cigarette does not include any product approved by the United States Food and Drug Administration for sale as a tobacco cessation product, as a tobacco dependence product, or for other medical purposes, that is being marketed and sold solely for that approved purpose; any asthma inhaler prescribed by a physician for that condition and being marketed and sold solely for that approved purpose; or any therapeutic product approved for use under the Compassionate Use of Medical Cannabis Pilot Program Act.

Person means any natural person, company, corporation, cooperative association, firm, partnership, business, organization, or other legal entity.

Retail Tobacco License means a license issued by the Village to a Person to engage in the sale of Tobacco Products, Alternative Nicotine Products, and/or Electronic Cigarettes in the Village.

Smoking Herbs means all substances of plant origin and their derivatives, including but not limited to broom, calea, California poppy, damiana, hops, ginseng, lobelia, jimson weed and other members of the Datura genus, passion flower and wild lettuce, which are processed or sold primarily for use as smoking materials.

Tobacco Accessories means any cigarette papers, pipes, holders of smoking materials of all types, cigarette rolling machines, and other items designed primarily for the smoking or ingestion of tobacco products or of substances made illegal under any ordinance or statute or of substances whose sale, gift, barter, or exchange is made unlawful under any ordinance or statute.

Tobacco Product means any product containing or made from tobacco that is intended for human consumption, whether smoked, heated, chewed, absorbed, dissolved, inhaled, snorted, sniffed, or ingested by any other means, including, but not limited to, cigarettes, cigars, little cigars, chewing tobacco, pipe tobacco, snuff, snus, and any other smokeless tobacco product which contains tobacco that is finely cut, ground, powdered, or leaf and intended to be placed in the oral cavity. *Tobacco Product* includes any component, part, or accessory of a tobacco product, whether or not sold separately.

Vending Machine means any mechanical, electric or electronic, self-service device which, upon insertion of money, tokens or any other form of payment, dispenses Tobacco Products, Alternative Nicotine Products, Electronic Cigarettes, Tobacco Accessories, and/or Smoking Herbs.

Sec. 11-252. RETAIL TOBACCO LICENSE REQUIRED.

- A. No Person shall sell, offer for sale, or permit the sale of Tobacco Products, Alternative Nicotine Products, or Electronic Cigarettes to consumers within the corporate limits of the Village without a valid Retail Tobacco License issued by the Village. A Retail Tobacco License is not required for a wholesale dealer who sells to retail dealers for the purpose of resale only and does not sell any Tobacco Products, Alternative Nicotine Products, or Electronic Cigarettes directly to consumers.
- B. All Retail Tobacco Licenses issued pursuant to this section are nontransferable and non-assignable and are valid only for the applicant and the specific address listed on the Retail Tobacco License. No license may issue for other than a fixed location. A separate Retail Tobacco License is required for each address at which Tobacco Products, Alternative

Nicotine Products, or Electronic Cigarettes are sold or offered for sale. Any change in business ownership or business address requires a new Retail Tobacco License.

Sec. 11-253. LICENSE APPLICATION.

- A. Application for a Retail Tobacco License hereunder shall be in writing to the Village Clerk, on the application form provided by the Village, signed by the applicant, if an individual, or by at least two members of a partnership, if the applicant is a partnership, or if the applicant is a corporation, then by the president and secretary thereof, verified by oath or affidavit of the signers and shall require an application fee of \$, and shall contain the following:
1. The name, date of birth and address of the applicant in the case of an individual; in the case of a partnership, the persons entitled to share in five percent (5%) or more of the profits thereof; and in the case of a corporation, the date of incorporation, the state of incorporation, the objects for which it was organized, the names and addresses of the officers and directors, and the names and addresses of all persons owning more than five percent (5%) of the stock, along with a copy of the corporate charter currently on file with the Illinois Secretary of State;
 2. If an individual, the citizenship of the applicant, their place of birth, and, if a naturalized citizen, the time and place of their naturalization;
 3. The character of business of the applicant;
 4. The length of time that the applicant has been in business of that character;
 5. If the business is to be run by a manager or agent, the name, date of birth, and address of the manager or agent;
 6. If a partnership, the date of formation of the partnership;
 7. The applicant's current state tobacco license number from the Illinois Department of Revenue;
 8. The location and description of the premises or place of business which is to be operated under the license;
 9. A statement that the applicant owns the premises to be operated under the license or has a lease for the premises for the full period of the license;
 10. A statement whether the applicant has made a similar application for a similar or other license on premises other than described in the application and the disposition of such application;
 11. A statement that the applicant has never been convicted of a felony and is not disqualified to receive a license by reason of any matter or thing contained in this article/chapter or any ordinance or statute;
 12. Whether a previous license issued to the applicant by any state or subdivision thereof, or by the federal government, has been revoked and the reasons therefore;
 13. A statement that the applicant will not violate any of the laws of the state or of the United States or any ordinance of the Village in the conduct of its business; and
 14. A statement that the applicant has, or is eligible for and will obtain, any license from the State of Illinois that is required by applicable statute or departmental regulation.

- B. A licensee shall inform the Village in writing of any material change in the information submitted on an application for a Retail Tobacco License within ten (10) business days of the change.
- C. No license shall be granted to:
1. A person who is not a citizen or lawful permanent resident of the United States.
 2. A person who knowingly provides inaccurate or false information in the license application.
 3. A person who has been convicted of a felony under any federal or state law, unless the Village Board determines that such person has been sufficiently rehabilitated to warrant the public trust. The burden of proof of sufficient rehabilitation shall be on the applicant.
 4. A person who has been convicted of pandering or any other crime or misdemeanor opposed to decency and morality.
 5. A person who at the time of application for renewal of any license issued would not be eligible for a license upon a first application.
 6. A partnership, if any general partner or limited partner thereof, owning more than five percent (5%) of the aggregate interest in such partnership would not be eligible to receive a license hereunder for any reason.
 7. A corporation, if any officer, manager or director thereof, or any stockholder owning in the aggregate more than five percent (5%) of the stock of such corporation, would not be eligible to receive a license hereunder for any reason other than citizenship.
 8. A corporation unless it is incorporated in Illinois or is qualified under the Business Corporation Act of 1983, 805 ILCS 5/1.01 *et seq.*, to transact business in Illinois.
 9. A person whose place of business is conducted by a manager or agent unless the manager or agent possesses the same qualifications as those required of the applicant.
 10. A person who does not beneficially own the premises for which a license is sought, or does not have a lease thereon for the full period of the license to be issued.
 11. A person who does not qualify for a state license, in the event such a license is required by applicable statute or departmental regulation.

Sec. 11-254. LICENSE FEE; TERM.

- A. The annual fee for a Retail Tobacco License shall be \$[REDACTED]. The full license fee shall be paid at the time the application is submitted. In the event a license is denied, the license fee shall be refunded to the applicant, less a fifty-dollar (\$50.00) processing fee.
- B. All Retail Tobacco Licenses shall be valid for a term of one (1) year and shall terminate on the [REDACTED] day of (month) next following issuance of the license, except that any license issued for a portion of a year shall have a term of less than one (1) year and the term thereof shall terminate on the [REDACTED] day of (month) next following issuance of the license.

Sec. 11-255. ISSUANCE AND DISPLAY OF LICENSE.

No Retail Tobacco License shall be issued or renewed to a licensee until the licensee acknowledges in writing that they have read and understood this Article/Chapter, that they have

reviewed the FDA's Guidance on Tobacco Retailer Training Programs, available at <https://www.fda.gov/regulatory-information/search-fda-guidance-documents/tobacco-retailer-training-programs>, and that they have a documented training program in place to ensure employee compliance with this Article/Chapter, Illinois law and federal law.

Upon completion of the foregoing requirements, approval by the Village Board of the application, and payment of the required license fee, the Village Clerk shall issue a Retail Tobacco License to the applicant. Each Retail Tobacco License shall be prominently displayed at all times in a publicly visible location at the licensed premises.

Sec. 11-256. PROHIBITED ACTIVITIES.

- A. No person, with or without a license, or officer, associate, member, representative, agent or employee of a licensee shall sell, offer for sale, give away or deliver Tobacco Products, Alternative Nicotine Products, Electronic Cigarettes, Tobacco Accessories, or Smoking Herbs to a person under the age of twenty-one (21) years.
- B. No licensee shall sell or permit to be sold, given away or delivered any Tobacco Product, Alternative Nicotine Product, Electronic Cigarette, Tobacco Accessory, or Smoking Herb to an individual appearing to be younger than the age of thirty (30) without requesting and examining a government-issued, non-expired photographic identification that establishes the person to be twenty-one (21) years of age or older.
- C. It shall be unlawful for any person to sell, offer for sale, give away or deliver Tobacco Products, Alternative Nicotine Products, Electronic Cigarettes, Tobacco Accessories, or Smoking Herbs within one hundred (100) feet of any school, childcare facility or other building used for education or recreational programs for persons under the age of twenty-one (21) years. In the event premises engaged in retail sale of Tobacco Products, Alternative Nicotine Products, Electronic Cigarettes, Tobacco Accessories, or Smoking Herbs prior to adoption of this Article/Chapter are located in technical violation of this Section, the premises will be considered to have legal non-conforming status, which will remain intact as long as a Retail Tobacco License is obtained for the premises within sixty (60) days of adoption of this Article/Chapter, the License is renewed without lapse or permanent revocation, and the business does not cease operation or substantially change its operations.
- D. It shall be unlawful for any licensee, officer, associate, member, representative, agent or employee of such licensee to engage, employ or permit any person under twenty-one (21) years of age to sell Tobacco Products, Alternative Nicotine Products, Electronic Cigarettes, Tobacco Accessories, or Smoking Herbs in any licensed premises.
- E. It shall be unlawful for any person under the age of twenty-one (21) years to purchase Tobacco Products, Alternative Nicotine Products, Electronic Cigarettes, Tobacco Accessories, or Smoking Herbs or to misrepresent their identity or age or to use any false or altered identification for the purpose of purchasing Tobacco Products, Alternative Nicotine Products, Electronic Cigarettes, Tobacco Accessories or Smoking Herbs. This provision shall not apply to any person under the age of twenty-one (21) who purchases or attempts to

purchase Tobacco Products, Alternative Nicotine Products, Electronic Cigarettes, Tobacco Accessories, or Smoking Herbs as a member of a tobacco enforcement program.

F. [OPTIONAL] It shall be unlawful for any person under the age of twenty-one (21) years to possess any Tobacco Product, Alternative Nicotine Product, Electronic Cigarette, Tobacco Accessory, or Smoking Herb provided that the possession by a person under the age of twenty-one (21) years under the direct supervision of the parent or guardian of such person in the privacy of the parent's or guardian's home shall not be prohibited.

G. [OPTION 1] Vending Machines or any other device for the sale or distribution of Tobacco Products, Alternative Nicotine Products, Electronic Cigarettes, Tobacco Accessories, or Smoking Herbs are prohibited within the corporate limits of the Village.

[OPTION 2: COMPLIES WITH 720 ILCS 675/1(b)] Vending machines or any other device for the sale or distribution of Tobacco Products, Alternative Nicotine Products, Electronic Cigarettes, Tobacco Accessories, or Smoking Herbs are prohibited except in places where persons under twenty-one (21) years of age are not permitted at any time or places where alcoholic beverages are sold and consumed on the premises and the vending machine operation is under the direct supervision of the owner or manager.

H. It shall be unlawful for any licensee to sell, offer for sale, give away or deliver Tobacco Products, Alternative Nicotine Products, Electronic Cigarettes, Tobacco Accessories, or Smoking Herbs to any person in any manner which violates federal or state law. The violation of such federal or state laws by the licensee shall also be deemed a violation of this Article/Chapter.

I. It shall be unlawful for any licensee to sell, offer for sale, give away or deliver any Tobacco Product, Alternative Nicotine Product, or Electronic Cigarette to any consumer unless the product is sold in the original manufacturer's packaging intended for sale to consumers and conforms to all applicable federal labeling requirements.

Sec. 11-257. WARNING SIGNS.

Signs informing the public of the age restrictions provided herein and of surgeon general warnings shall be posted by every licensee at or near every display of Tobacco Products, Alternative Nicotine Products, Electronic Cigarettes, Tobacco Accessories, and Smoking Herbs. Each sign shall be plainly visible and shall state:

1. SALE OF TOBACCO PRODUCTS, ALTERNATIVE NICOTINE PRODUCTS, ELECTRONIC CIGARETTES, TOBACCO ACCESSORIES AND SMOKING HERBS TO PERSONS UNDER 21 YEARS OF AGE OR THE MISREPRESENTATION OF AGE TO PROCURE SUCH A SALE IS PROHIBITED BY LAW.
2. SURGEON GENERAL'S WARNING: SMOKING BY PREGNANT WOMEN MAY RESULT IN FETAL INJURY, PREMATURE BIRTH, AND LOW BIRTH WEIGHT.

The text of such signs must be in red letters on a white background and said letters must be at least one-half inch (1/2") in height.

Sec. 11-258. STORAGE OF PRODUCTS; INSPECTIONS.

- A. All Tobacco Products, Alternative Nicotine Products, Electronic Cigarettes, Tobacco Accessories, and Smoking Herbs shall be stored and offered for sale only from counters or in locked cases which shall not be readily accessible to persons under the age of twenty-one (21) years.
- B. The tobacco commissioner, or anyone designated by the tobacco commissioner, shall be permitted to inspect and examine all licensed premises under this Article/Chapter to determine whether the Village ordinances and state and federal laws relating to the operation of the licensee are being complied with and observed. Every licensee shall permit and cooperate fully with any inspection.

Sec. 11-259. RESPONSIBILITY OF LICENSEE FOR AGENTS AND EMPLOYEES.

Every act or omission of any nature constituting a violation of any provisions of this Article/Chapter by any officer, director, manager, or other agent or employee of any licensee shall be deemed and held to be the act of such licensee; and such licensee shall be punishable in the same manner as if such act or omission had been committed by the licensee personally.

Sec. 11-260. TOBACCO COMMISSION; SUSPENSION OR REVOCATION OF LICENSE; FINES; COSTS.

- A. The Local Liquor Control Commissioner shall serve as the Village tobacco commissioner and shall be charged with the administration of this Article/Chapter and of such other ordinances relating to sales and licensing of Tobacco Products, Alternative Nicotine Products, Electronic Cigarettes, Tobacco Accessories, and Smoking Herbs as may be from time to time enacted by the Village Board. A tobacco commission is created which shall be composed of the same members as the Local Liquor Control Commission.
- B. The tobacco commissioner, after a hearing conducted by the tobacco commission, may suspend or revoke any license issued under this Article/Chapter if he or she determines that the licensee has violated any of the provisions of this Article/Chapter. In lieu of suspension or revocation, the tobacco commissioner may instead levy a fine on the licensee, which shall be not less than one hundred dollars (\$100.00) or more than seven hundred fifty dollars (\$750.00) for each violation. Each day that a violation occurs or is permitted to continue shall constitute a separate violation.
- C. No license issued under this Article/Chapter shall be suspended or revoked and no fine shall be issued except after a public hearing by the tobacco commission affording the licensee the opportunity to appear and defend against the charges.
- D. If the tobacco commission determines after such hearing that the license should be revoked or suspended or that the licensee should be fined, the tobacco commission shall recommend

to the tobacco commissioner the amount of the fine, the period of suspension or that the license be revoked.

- E. If the tobacco commission determines that a licensee has violated any of the provisions of this Article/Chapter, the licensee shall pay to the Village the costs of the hearing before the tobacco commission on such violation, which may include attorney's fees incurred by the Village, court reporter fees, the cost of preparing and mailing notices and orders, and other miscellaneous expenses incurred by the Village. Such costs shall be in addition to any fine imposed.
- F. The licensee shall pay such costs and any fine imposed to the Village within thirty (30) days of notification of the costs and fines by the tobacco commissioner. Failure to pay such costs and/or fines within thirty (30) days of notification is a violation of this Article/Chapter and may be cause for license suspension or revocation or imposition of a fine.
- G. All decisions of the tobacco commissioner are appealable to the 17th Judicial Circuit Court in Winnebago County as provided by the Illinois Administrative Review Law.

Sec. 11-261. PENALTY.

Any person, firm or corporation violating any of the provisions of this Article/Chapter shall be fined not less than one hundred dollars (\$100.00) or more than seven hundred fifty dollars (\$750.00) for each offense. A separate offense shall be deemed committed on each day during or on which a violation occurs or continues.

SECTION THREE. The various portions of this Ordinance are hereby expressly declared to be severable and the invalidity of any portion of this Ordinance shall not affect the validity of any other portions of this Ordinance, which shall be enforced to the fullest extent possible.

SECTION FOUR. All ordinances or portions of ordinances previously passed or adopted by the Village of Roscoe that conflict with or are inconsistent with the provisions of this Ordinance are hereby repealed.

SECTION FIVE. This Ordinance shall be in full force and effect on _____.

PASSED THIS _____ day of _____, 20_____.

AYES: _____

NAYS: _____

ABSTENTIONS: _____

ABSENT: _____

APPROVED THIS _____ day of _____, 2025.

Village President

ATTEST:

Clerk

Tobacco Fees Near Roscoe

Item # 3.

Municipality	Annual Fee
Village of Roscoe	Not yet set (draft ordinance)
Village of Poplar Grove	\$20.00
Village of Machesney Park	\$150.00
Village of Rockton	\$100.00
City of South Beloit	\$250.00 or \$3000.00
City of Rockford	\$840.00
Village of Winnebago	No fee
Village of Cherry Valley	No fee
City of Loves Park	No fee
City of Belvidere	No fee

Sec. 18-267. - License—Class A—General Tobacco Sales Retailer.

- (a) Businesses whose primary activity is other than the sale of tobacco products, shall obtain a Class A license before engaging in sales. "Primary sales" means sales that constitute 50 percent or more of the total sales of the business.
- (b) The annual fee for such license is \$250.00 for each tobacco retail location.
- (c) A Class A license is nontransferable, except a new license will be issued to a tobacco retailer who changes location.
- (d) A list of Class A licensees shall be kept by the city clerk of the City of South Beloit.

(Ord. No. 1870, § 2, 4-16-2012)

Sec. 18-268. - License—Class B—Primary Tobacco Sales Retailer.

- (a) Businesses whose primary activity is the sale of tobacco products shall obtain a Class B license before engaging in sales. "Primary sales" means sales that constitute 50 percent or more of the total sales of the business.
- (b) The annual fee for such license is \$3,000.00 for each tobacco retail location.
- (c) There shall be no more than six Class B licenses in the City of South Beloit at any point in time. Licenses will be issued in the order that applications are received. Licenses will cease to be issued at the time that six licenses have been issued and will not be issued again until the number of licensed vendors is below six due to revocation of a vendor's license or failure of a vendor to renew a license.
- (d) A Class B license is nontransferable, except a new license will be issued to a tobacco retailer who changes location.
- (e) Those subject to this section, who sell tobacco products or accessories to minors, shall be subject to immediate revocation of their license and special use permit.
- (f) A list of Class B licensees shall be kept by the city clerk of the City of South Beloit.

(Ord. No. 1870, § 2, 4-16-2012)

VILLAGE OF ROSCOE

AGENDA ITEM - STAFF REPORT



VILLAGE of
ROSCOE

Item # 3.

Agenda Item: Initial Discussion – Consideration of a Tobacco Retailer Licensing Ordinance

Date: October 2, 2025

Meeting: Village Board – 10/7/2025

Prepared by: Josef Kurlinkus

Department: Administration

Overview/Background Information

In 2022, the Winnebago County Health Department prepared a model tobacco retailer license ordinance and supporting white paper recommending that municipalities adopt licensing requirements for the retail sale of tobacco, alternative nicotine products, and electronic cigarettes. At that time, the Village of Roscoe did not move forward with adoption.

Since then, local school districts have reported an uptick in the use of tobacco, CBD, and THC-related products by students. While Illinois law sets the minimum purchase age at 21, recent reports suggest that underage individuals continue to obtain these products.

Currently, enforcement within the Village consists primarily of police investigations into sales of tobacco (and alcohol) to minors. These cases typically result in citations issued to store clerks, carrying only minimal fines. The retail establishments themselves face limited consequences under the current system.

Key Issues

Creating a local retail tobacco license—similar to the Village’s existing liquor licensing framework—would allow the Village to:

- Place accountability directly on the retail establishment rather than only the employee.
- Establish harsher penalties, including suspension or revocation of the license, for violations.
- Require documented training programs for retail employees.
- Provide stronger tools for enforcement to discourage sales to minors.

The 2022 Winnebago County Health Department white paper noted that tobacco use remains a significant health issue:

- **21% of adults** in Winnebago County reported smoking in 2021, compared to 16% statewide.
- In the 2020 Illinois Youth Survey, **6% of 8th graders, 14% of 10th graders, and 17% of 12th graders** in Winnebago County reported recent use of e-cigarettes or vaping products.
- Smoking is a modifiable behavior that requires coordinated community and policy-level interventions

The attached model ordinance provides a framework for a licensing system that:

- Requires a retail tobacco license to sell tobacco, nicotine, or vaping products.
- Establishes license application and renewal procedures.
- Requires the display of warning signage and employee training.
- Prohibits sales to individuals under 21 and requires ID checks for individuals appearing under 30.
- Provides for suspension, revocation, and fines through a local “Tobacco Commissioner” (often assigned to the Liquor Commissioner).

Fiscal Note/Budget Impact

Item # 3.

The ordinance would allow the Village to establish an annual license fee (amount to be determined). This could provide a modest revenue stream to offset administrative and enforcement costs.

Action Required/Recommendation

Staff is presenting this item for **initial Board discussion only**. The Board is asked to review the model ordinance and provide direction on whether to proceed with drafting a Village of Roscoe tobacco retailer licensing ordinance, including discussion of:

- Classification of Tobacco Retailer Licenses (e.g. High Volume / Low Volume Retailer)
- Appropriate license fee structure.
- Potential inclusion of optional provisions (e.g., sales near schools, vending machine restrictions).

Attachments

1. Model Ordinance – Retail Licensing (Winnebago County Health Department, 2022)
2. White Paper – Model Retail Tobacco License Ordinance (Winnebago County Health Department, 2022)



Model Retail Tobacco License Ordinance White Paper | 2022

Background

Tobacco use is the leading cause of preventable disease, disability, and death in the United States (CDC, 2022). In Winnebago County, 21% of adults smoked tobacco in 2021. In 2020, a total of 3,869 students in Winnebago County 8th, 10th, and 12th grades participated in the Illinois Youth Survey (IYS). When asked about their use of cigarettes over the past 30 days, 1% of 8th graders, 2% of 10th graders, and 2% of 12th graders acknowledged having used. When asked about use of E-cigarettes or other vaping products over the past 30 days, 6% of 8th graders, 14% of 10th graders, and 17% of 12th graders acknowledged having used.

Purpose of a Retail Tobacco License Ordinance

Protect the public health, safety, and welfare by reducing the number of individuals, in particular individuals under the age of 21, who use tobacco products, alternative nicotine products, and electronic cigarettes from illness and premature death.

Ordinance Provisions

The proposed Model Ordinance contains the following provisions:

- Requires a retail tobacco license to sell tobacco products, alternative nicotine products, and electronic cigarettes within Village/City limits.
- Creates a license application process and identifies individuals/entities that would be prohibited from obtaining a license.
- Requires a documented training program for employees.
- Establishes an annual license with the fee to be determined by the Village/City.
- Requires the display of tobacco licenses and warning signs in a publicly visible location.
- Prohibits:
 - Sale of tobacco products, alternative nicotine products, electronic cigarettes, tobacco accessories or smoking herbs to anyone under the age of 21 years;
 - Sale to anyone appearing to be under age 30 without checking identification;
 - Sale within 100 feet of any school, childcare facility or other building used for education or recreational programs for persons under the age of 21 years [*Optional*].
 - Vending machines that sell tobacco products, alternative nicotine products, electronic cigarettes, tobacco accessories or smoking herbs [*Can be modified to permit vending machines in places where persons under 21 are not allowed*].
- Requires employees to be 21 years of age to sell tobacco products, alternative nicotine products, electronic cigarettes, tobacco accessories or smoking herbs [*Legal age is 16*].
- Requires tobacco products, alternative nicotine products, electronic cigarettes, tobacco accessories, and smoking herbs to be stored in areas not readily accessible to persons under the age of 21.
- Creates a tobacco commission/tobacco commissioner to administer the ordinance, including holding hearings, suspending/revoking licenses, and issuing fines [*Optional*].

**[MODEL]
ORDINANCE
of the
VILLAGE/CITY OF _____**

**AN ORDINANCE LICENSING RETAILERS OF TOBACCO PRODUCTS,
ALTERNATIVE NICOTINE PRODUCTS, AND ELECTRONIC CIGARETTES IN THE
VILLAGE/CITY OF _____**

WHEREAS, approximately 480,000 people die in the United States from smoking-related diseases and exposure to secondhand smoke every year, making tobacco use the leading preventable cause of death in the United States; and

WHEREAS, substantial scientific evidence exists to show that tobacco use causes cancer, heart disease, stroke, lung diseases, and chronic obstructive pulmonary disease (COPD) and increases risk for tuberculosis, certain eye diseases, and immune system issues; and

WHEREAS, the federal Family Smoking Prevention and Tobacco Control Act was signed into law in 2009, giving the United States Food and Drug Administration (FDA) the authority to regulate the manufacture, distribution, and marketing of tobacco products; and

WHEREAS, Congress made numerous findings in support of the Family Smoking Prevention and Tobacco Control Act, including the following:

- The use of tobacco products by the Nation's children is a pediatric disease of considerable proportions that results in new generations of tobacco-dependent children and adults; and
- Virtually all new users of tobacco products are under the minimum legal age to purchase such products; and
- An overwhelming majority of Americans who use tobacco products begin using such products while they are minors and become addicted to nicotine in those products before reaching the age of 18; and

WHEREAS, nicotine use in youths has been shown to impact learning, memory and attention and to increase risk of future addiction to other drugs; and

WHEREAS, according to the United States Surgeon General's Advisory on E-cigarette Use Among Youth from 2018, electronic cigarettes have been the most commonly used tobacco product by youths since 2014; and

WHEREAS, tobacco use continues to be an urgent public health issue in Illinois, as evidenced by the following statistics from the Centers for Disease Control and Prevention:

- 14.5% of adults in Illinois smoked cigarettes in 2019.
- 18,300 adults in Illinois die from smoking-related illnesses each year.
- \$5.5 billion was spent on healthcare costs due to smoking in Illinois in 2019.
- 22.7% of Illinois high school students reported currently using a tobacco product in 2019, including electronic cigarettes.

WHEREAS, according to the 2021 County Health rankings for the State of Illinois, published by the University of Wisconsin Population Health Institute, 21% of adults in Winnebago County, Illinois, smoked in 2021, as compared to 16% of adults in the State of Illinois; and

WHEREAS, the 2020 Illinois Youth Survey for Winnebago County, Illinois, found that within 12 months prior to completing the survey: 1) 3% of 8th graders, 3% of 10th graders, and 5% of 12th graders reported smoking cigarettes; and 2) 10% of 8th graders, 22% of 10th graders, and 24% of 12th graders reported using e-cigarettes or other vaping products; and

WHEREAS, the Youth Survey further learned that of tobacco users in Winnebago County, 16% of 8th graders, 24% of 10th graders, and 42% of 12th graders reported purchasing tobacco products from a gas station, store or mall; and

WHEREAS, the Youth Survey also found that of e-cigarette and vaping products' users in Winnebago County, 7% of 8th graders, 16% of 10th graders, and 34% of 12th graders reported purchasing them from a gas station, store or mall; and

WHEREAS, effective July 1, 2019, the minimum age for purchasing tobacco products, alternative nicotine products, electronic cigarettes, tobacco accessories, and smoking herbs in the State of Illinois was increased to twenty-one (21) years old; and

WHEREAS, the Village Board/City Council finds that the health hazards associated with the use of tobacco products, alternative nicotine products, and electronic cigarettes are well-documented and substantiated and that use of these products adversely affects the health of the residents of the Village/City; and

WHEREAS, the Village Board/City Council finds that the Village/City has a substantial interest in reducing the number of individuals of all ages who use tobacco products, alternative nicotine products, and electronic cigarettes, and a particular interest in protecting adolescents from tobacco dependency and the illnesses and premature death associated with tobacco use; and

WHEREAS, the Village Board/City Council finds that a local licensing system for tobacco retailers is necessary and appropriate to protect the public health, safety, and welfare of the residents of the Village/City of ____; and

WHEREAS, the following provisions of Illinois law authorize the Village/City to enact a local retail tobacco licensing ordinance:

- Section 11-20-3 of the Illinois Municipal Code, 65 ILCS 5/11-20-3, authorizes municipalities to provide for and regulate the inspection of tobacco; and
- Section 11-20-5, 65 ILCS 5/11-20-5, permits municipalities do all acts and make all regulations necessary for the promotion of health or the suppression of diseases; and
- Section 11-1-1, 65 ILCS 5/11-1-1, allows municipalities to pass and enforce all necessary police ordinances; and

WHEREAS, the Village Board/City Council finds that a local licensing system for tobacco retailers will help ensure that retailers comply with the federal Family Smoking Prevention and Tobacco Control Act, the Illinois Prevention of Tobacco Use by Persons under 21 Year of Age and Sale and Distribution of Tobacco Products Act, the Illinois Preventing Youth Vaping Act, the Illinois Prevention of Cigarette and Electronic Cigarette Sales to Persons under 21 Years of Age Act, and the Illinois Tobacco Accessories and Smoking Herbs Control Act; and

WHEREAS, the Village Board/City Council expressly declares that the enactment of this Ordinance directly pertains to, and is in furtherance of, the health, welfare and safety of the residents of the Village/City, and in particular those residents who are under twenty-one (21) years of age.

NOW, THEREFORE, BE IT ORDAINED by the Village Board/City Council of the Village/City of ____ as follows:

SECTION ONE. The above recitals are incorporated herein and made a part hereof.

SECTION TWO. Article/Chapter ____ of the Village/City of ____ Code of Ordinances is hereby amended to read as follows:

Sec. __. DEFINITIONS. The following words and phrases, whenever used in this Article/Chapter, shall have the meanings set forth in this section, unless the context clearly requires otherwise:

Alternative Nicotine Product means a product or device not consisting of or containing tobacco that provides for the ingestion into the body of nicotine, whether by chewing, smoking, absorbing, dissolving, inhaling, snorting, sniffing, or by any other means.

Electronic Cigarette means:

- (1) Any device that employs a battery or other mechanism to heat a solution or substance to product a vapor or aerosol intended for inhalation;
- (2) Any cartridge or container of a solution or substance intended to be used with or in the device or to refill the device; or

(3) Any solution or substance, whether or not it contains nicotine, intended for use in the device.

Electronic Cigarette includes, but is not limited to, any electronic nicotine delivery system, electronic cigar, electronic cigarillo, electronic pipe, electronic hookah, vape pen, or similar product or device, and any components or parts that can be used to build the product or device.

Electronic Cigarette does not include any product approved by the United States Food and Drug Administration for sale as a tobacco cessation product, as a tobacco dependence product, or for other medical purposes, that is being marketed and sold solely for that approved purpose; any asthma inhaler prescribed by a physician for that condition and being marketed and sold solely for that approved purpose; or any therapeutic product approved for use under the Compassionate Use of Medical Cannabis Pilot Program Act.

Person means any natural person, company, corporation, cooperative association, firm, partnership, business, organization, or other legal entity.

Retail Tobacco License means a license issued by the Village/City to a Person to engage in the sale of Tobacco Products, Alternative Nicotine Products, and/or Electronic Cigarettes in the Village/City.

Smoking Herbs means all substances of plant origin and their derivatives, including but not limited to broom, calea, California poppy, damiana, hops, ginseng, lobelia, jimson weed and other members of the Datura genus, passion flower and wild lettuce, which are processed or sold primarily for use as smoking materials.

Tobacco Accessories means any cigarette papers, pipes, holders of smoking materials of all types, cigarette rolling machines, and other items designed primarily for the smoking or ingestion of tobacco products or of substances made illegal under any ordinance or statute or of substances whose sale, gift, barter, or exchange is made unlawful under any ordinance or statute.

Tobacco Product means any product containing or made from tobacco that is intended for human consumption, whether smoked, heated, chewed, absorbed, dissolved, inhaled, snorted, sniffed, or ingested by any other means, including, but not limited to, cigarettes, cigars, little cigars, chewing tobacco, pipe tobacco, snuff, snus, and any other smokeless tobacco product which contains tobacco that is finely cut, ground, powdered, or leaf and intended to be placed in the oral cavity. *Tobacco Product* includes any component, part, or accessory of a tobacco product, whether or not sold separately.

Vending Machine means any mechanical, electric or electronic, self-service device which, upon insertion of money, tokens or any other form of payment, dispenses Tobacco Products, Alternative Nicotine Products, Electronic Cigarettes, Tobacco Accessories, and/or Smoking Herbs.

Sec. __. RETAIL TOBACCO LICENSE REQUIRED.

- A. No Person shall sell, offer for sale, or permit the sale of Tobacco Products, Alternative Nicotine Products, or Electronic Cigarettes to consumers within the corporate limits of the Village/City without a valid Retail Tobacco License issued by the Village/City. A Retail Tobacco License is not required for a wholesale dealer who sells to retail dealers for the purpose of resale only and does not sell any Tobacco Products, Alternative Nicotine Products, or Electronic Cigarettes directly to consumers.
- B. All Retail Tobacco Licenses issued pursuant to this section are nontransferable and non-assignable and are valid only for the applicant and the specific address listed on the Retail Tobacco License. No license may issue for other than a fixed location. A separate Retail Tobacco License is required for each address at which Tobacco Products, Alternative Nicotine Products, or Electronic Cigarettes are sold or offered for sale. Any change in business ownership or business address requires a new Retail Tobacco License.

Sec. __. LICENSE APPLICATION.

- A. Application for a Retail Tobacco License hereunder shall be in writing to the Village/City Clerk, on the application form provided by the Village/City, signed by the applicant, if an individual, or by at least two members of a partnership, if the applicant is a partnership, or if the applicant is a corporation, then by the president and secretary thereof, verified by oath or affidavit of the signers, and shall contain the following:
 - 1. The name, date of birth and address of the applicant in the case of an individual; in the case of a partnership, the persons entitled to share in five percent (5%) or more of the profits thereof; and in the case of a corporation, the date of incorporation, the state of incorporation, the objects for which it was organized, the names and addresses of the officers and directors, and the names and addresses of all persons owning more than five percent (5%) of the stock, along with a copy of the corporate charter currently on file with the Illinois Secretary of State;
 - 2. If an individual, the citizenship of the applicant, their place of birth, and, if a naturalized citizen, the time and place of their naturalization;
 - 3. The character of business of the applicant;
 - 4. The length of time that the applicant has been in business of that character;
 - 5. If the business is to be run by a manager or agent, the name, date of birth, and address of the manager or agent;
 - 6. If a partnership, the date of formation of the partnership;
 - 7. The applicant's current state tobacco license number from the Illinois Department of Revenue;
 - 8. The location and description of the premises or place of business which is to be operated under the license;

9. A statement that the applicant owns the premises to be operated under the license or has a lease for the premises for the full period of the license;
 10. A statement whether the applicant has made a similar application for a similar or other license on premises other than described in the application and the disposition of such application;
 11. A statement that the applicant has never been convicted of a felony and is not disqualified to receive a license by reason of any matter or thing contained in this article/chapter or any ordinance or statute;
 12. Whether a previous license issued to the applicant by any state or subdivision thereof, or by the federal government, has been revoked and the reasons therefore;
 13. A statement that the applicant will not violate any of the laws of the state or of the United States or any ordinance of the Village/City in the conduct of its business; and
 14. A statement that the applicant has, or is eligible for and will obtain, any license from the State of Illinois that is required by applicable statute or departmental regulation.
- B. A licensee shall inform the Village/City in writing of any material change in the information submitted on an application for a Retail Tobacco License within ten (10) business days of the change.
- C. No license shall be granted to:
1. A person who is not a citizen or lawful permanent resident of the United States.
 2. A person who knowingly provides inaccurate or false information in the license application.
 3. A person who has been convicted of a felony under any federal or state law, unless the Village Board/City Council determines that such person has been sufficiently rehabilitated to warrant the public trust. The burden of proof of sufficient rehabilitation shall be on the applicant.
 4. A person who has been convicted of pandering or any other crime or misdemeanor opposed to decency and morality.
 5. A person who at the time of application for renewal of any license issued would not be eligible for a license upon a first application.
 6. A partnership, if any general partner or limited partner thereof, owning more than five percent (5%) of the aggregate interest in such partnership would not be eligible to receive a license hereunder for any reason.
 7. A corporation, if any officer, manager or director thereof, or any stockholder owning in the aggregate more than five percent (5%) of the stock of such corporation, would not be eligible to receive a license hereunder for any reason other than citizenship.
 8. A corporation unless it is incorporated in Illinois or is qualified under the Business Corporation Act of 1983, 805 ILCS 5/1.01 *et seq.*, to transact business in Illinois.
 9. A person whose place of business is conducted by a manager or agent unless the manager or agent possesses the same qualifications as those required of the applicant.
 10. A person who does not beneficially own the premises for which a license is sought, or does not have a lease thereon for the full period of the license to be issued.

11. A person who does not qualify for a state license, in the event such a license is required by applicable statute or departmental regulation.

Sec. __. LICENSE FEE; TERM.

- A. The annual fee for a Retail Tobacco License shall be \$_____. The full license fee shall be paid at the time the application is submitted. In the event a license is denied, the license fee shall be refunded to the applicant, less a fifty-dollar (\$50.00) processing fee.
- B. All Retail Tobacco Licenses shall be valid for a term of one (1) year and shall terminate on the ____ day of (month) next following issuance of the license, except that any license issued for a portion of a year shall have a term of less than one (1) year and the term thereof shall terminate on the ____ day of (month) next following issuance of the license.

Sec. __. ISSUANCE AND DISPLAY OF LICENSE.

No Retail Tobacco License shall be issued or renewed to a licensee until the licensee acknowledges in writing that they have read and understood this Article/Chapter, that they have reviewed the FDA's Guidance on Tobacco Retailer Training Programs, available at <https://www.fda.gov/regulatory-information/search-fda-guidance-documents/tobacco-retailer-training-programs>, and that they have a documented training program in place to ensure employee compliance with this Article/Chapter, Illinois law and federal law.

Upon completion of the foregoing requirements, approval by the Village Board/City Council of the application, and payment of the required license fee, the Village/City Clerk shall issue a Retail Tobacco License to the applicant. Each Retail Tobacco License shall be prominently displayed at all times in a publicly visible location at the licensed premises.

Sec. __. PROHIBITED ACTIVITIES.

- A. No person, with or without a license, or officer, associate, member, representative, agent or employee of a licensee shall sell, offer for sale, give away or deliver Tobacco Products, Alternative Nicotine Products, Electronic Cigarettes, Tobacco Accessories, or Smoking Herbs to a person under the age of twenty-one (21) years.
- B. No licensee shall sell or permit to be sold, given away or delivered any Tobacco Product, Alternative Nicotine Product, Electronic Cigarette, Tobacco Accessory, or Smoking Herb to an individual appearing to be younger than the age of thirty (30) without requesting and examining a government-issued, non-expired photographic identification that establishes the person to be twenty-one (21) years of age or older.
- C. [OPTIONAL] It shall be unlawful for any person to sell, offer for sale, give away or deliver Tobacco Products, Alternative Nicotine Products, Electronic Cigarettes, Tobacco Accessories, or Smoking Herbs within one hundred (100) feet of any school, childcare facility or other building used for education or recreational programs for persons under the age of twenty-one (21) years. In the event premises engaged in retail sale of Tobacco Products, Alternative Nicotine Products, Electronic Cigarettes, Tobacco Accessories, or

Smoking Herbs prior to adoption of this Article/Chapter are located in technical violation of this Section, the premises will be considered to have legal non-conforming status, which will remain intact as long as a Retail Tobacco License is obtained for the premises within sixty (60) days of adoption of this Article/Chapter, the License is renewed without lapse or permanent revocation, and the business does not cease operation or substantially change its operations.

- D. [CAN BE MODIFIED: RECOMMENDED AGE IS 21, BUT LEGAL AGE TO SELL IS 16 – 720 ILCS 675/1(a-5)] It shall be unlawful for any licensee, officer, associate, member, representative, agent or employee of such licensee to engage, employ or permit any person under twenty-one (21) years of age to sell Tobacco Products, Alternative Nicotine Products, Electronic Cigarettes, Tobacco Accessories, or Smoking Herbs in any licensed premises.
- E. It shall be unlawful for any person under the age of twenty-one (21) years to purchase Tobacco Products, Alternative Nicotine Products, Electronic Cigarettes, Tobacco Accessories, or Smoking Herbs or to misrepresent their identity or age or to use any false or altered identification for the purpose of purchasing Tobacco Products, Alternative Nicotine Products, Electronic Cigarettes, Tobacco Accessories or Smoking Herbs. This provision shall not apply to any person under the age of twenty-one (21) who purchases or attempts to purchase Tobacco Products, Alternative Nicotine Products, Electronic Cigarettes, Tobacco Accessories, or Smoking Herbs as a member of a tobacco enforcement program.
- F. [OPTIONAL] It shall be unlawful for any person under the age of twenty-one (21) years to possess any Tobacco Product, Alternative Nicotine Product, Electronic Cigarette, Tobacco Accessory, or Smoking Herb provided that the possession by a person under the age of twenty-one (21) years under the direct supervision of the parent or guardian of such person in the privacy of the parent's or guardian's home shall not be prohibited.
- G. [OPTION 1] Vending Machines or any other device for the sale or distribution of Tobacco Products, Alternative Nicotine Products, Electronic Cigarettes, Tobacco Accessories, or Smoking Herbs are prohibited within the corporate limits of the Village/City.

[OPTION 2: COMPLIES WITH 720 ILCS 675/1(b)] Vending machines or any other device for the sale or distribution of Tobacco Products, Alternative Nicotine Products, Electronic Cigarettes, Tobacco Accessories, or Smoking Herbs are prohibited except in places where persons under twenty-one (21) years of age are not permitted at any time or places where alcoholic beverages are sold and consumed on the premises and the vending machine operation is under the direct supervision of the owner or manager.
- H. It shall be unlawful for any licensee to sell, offer for sale, give away or deliver Tobacco Products, Alternative Nicotine Products, Electronic Cigarettes, Tobacco Accessories, or Smoking Herbs to any person in any manner which violates federal or state law. The violation of such federal or state laws by the licensee shall also be deemed a violation of this Article/Chapter.

- I. It shall be unlawful for any licensee to sell, offer for sale, give away or deliver any Tobacco Product, Alternative Nicotine Product, or Electronic Cigarette to any consumer unless the product is sold in the original manufacturer's packaging intended for sale to consumers and conforms to all applicable federal labeling requirements.

Sec. __. WARNING SIGNS.

Signs informing the public of the age restrictions provided herein and of surgeon general warnings shall be posted by every licensee at or near every display of Tobacco Products, Alternative Nicotine Products, Electronic Cigarettes, Tobacco Accessories, and Smoking Herbs. Each sign shall be plainly visible and shall state:

1. SALE OF TOBACCO PRODUCTS, ALTERNATIVE NICOTINE PRODUCTS, ELECTRONIC CIGARETTES, TOBACCO ACCESSORIES AND SMOKING HERBS TO PERSONS UNDER 21 YEARS OF AGE OR THE MISREPRESENTATION OF AGE TO PROCURE SUCH A SALE IS PROHIBITED BY LAW.
2. SURGEON GENERAL'S WARNING: SMOKING BY PREGNANT WOMEN MAY RESULT IN FETAL INJURY, PREMATURE BIRTH, AND LOW BIRTH WEIGHT.

The text of such signs must be in red letters on a white background and said letters must be at least one-half inch (1/2") in height.

Sec. __. STORAGE OF PRODUCTS; INSPECTIONS.

- A. All Tobacco Products, Alternative Nicotine Products, Electronic Cigarettes, Tobacco Accessories, and Smoking Herbs shall be stored and offered for sale only from counters or in locked cases which shall not be readily accessible to persons under the age of twenty-one (21) years.
- B. The tobacco commissioner, or anyone designated by the tobacco commissioner, shall be permitted to inspect and examine all licensed premises under this Article/Chapter to determine whether the Village/City ordinances and state and federal laws relating to the operation of the licensee are being complied with and observed. Every licensee shall permit and cooperate fully with any inspection.

Sec. __. RESPONSIBILITY OF LICENSEE FOR AGENTS AND EMPLOYEES.

Every act or omission of any nature constituting a violation of any provisions of this Article/Chapter by any officer, director, manager, or other agent or employee of any licensee shall be deemed and held to be the act of such licensee; and such licensee shall be punishable in the same manner as if such act or omission had been committed by the licensee personally.

Sec. __. TOBACCO COMMISSION; SUSPENSION OR REVOCATION OF LICENSE; FINES; COSTS.

- A. The Local Liquor Control Commissioner shall serve as the Village/City tobacco commissioner and shall be charged with the administration of this Article/Chapter and of such other ordinances relating to sales and licensing of Tobacco Products, Alternative Nicotine Products, Electronic Cigarettes, Tobacco Accessories, and Smoking Herbs as may be from time to time enacted by the Village Board/City Council. A tobacco commission is created which shall be composed of the same members as the Local Liquor Control Commission.
- B. The tobacco commissioner, after a hearing conducted by the tobacco commission, may suspend or revoke any license issued under this Article/Chapter if he or she determines that the licensee has violated any of the provisions of this Article/Chapter. In lieu of suspension or revocation, the tobacco commissioner may instead levy a fine on the licensee, which shall be not less than one hundred dollars (\$100.00) or more than seven hundred fifty dollars (\$750.00) for each violation. Each day that a violation occurs or is permitted to continue shall constitute a separate violation.
- C. No license issued under this Article/Chapter shall be suspended or revoked and no fine shall be issued except after a public hearing by the tobacco commission affording the licensee the opportunity to appear and defend against the charges.
- D. If the tobacco commission determines after such hearing that the license should be revoked or suspended or that the licensee should be fined, the tobacco commission shall recommend to the tobacco commissioner the amount of the fine, the period of suspension or that the license be revoked.
- E. If the tobacco commission determines that a licensee has violated any of the provisions of this Article/Chapter, the licensee shall pay to the Village/City the costs of the hearing before the tobacco commission on such violation, which may include attorney's fees incurred by the Village/City, court reporter fees, the cost of preparing and mailing notices and orders, and other miscellaneous expenses incurred by the Village/City. Such costs shall be in addition to any fine imposed.
- F. The licensee shall pay such costs and any fine imposed to the Village/City within thirty (30) days of notification of the costs and fines by the tobacco commissioner. Failure to pay such costs and/or fines within thirty (30) days of notification is a violation of this Article/Chapter and may be cause for license suspension or revocation or imposition of a fine.
- G. All decisions of the tobacco commissioner are appealable to the 17th Judicial Circuit Court in Winnebago County as provided by the Illinois Administrative Review Law.

Sec. __. PENALTY.

Any person, firm or corporation violating any of the provisions of this Article/Chapter shall be fined not less than one hundred dollars (\$100.00) or more than seven hundred fifty dollars (\$750.00) for each offense. A separate offense shall be deemed committed on each day during or on which a violation occurs or continues.

SECTION THREE. The various portions of this Ordinance are hereby expressly declared to be severable and the invalidity of any portion of this Ordinance shall not affect the validity of any other portions of this Ordinance, which shall be enforced to the fullest extent possible.

SECTION FOUR. All ordinances or portions of ordinances previously passed or adopted by the Village/City of ____ that conflict with or are inconsistent with the provisions of this Ordinance are hereby repealed.

SECTION FIVE. This Ordinance shall be in full force and effect on ____.

DRAFT

VILLAGE OF ROSCOE

AGENDA ITEM - STAFF REPORT



VILLAGE of
ROSCOE

Item # 4.

Agenda Item: Discussion of the Village's Participation in the Illinois America250 Commemoration

Date: October 30, 2025

Meeting: Village Board – 11/4/2025

Prepared by: Josef Kurlinkus

Department: Administration

Overview/Background Information

The Illinois Municipal League (IML) has invited all municipalities to participate in the statewide **Illinois America250 Commemoration**, marking the **250th anniversary of the signing of the Declaration of Independence** on **July 4, 2026**.

As part of this initiative, IML is encouraging communities to plan local events and activities that celebrate local history, promote civic pride, and engage residents in reflecting on the role their community has played in the broader story of America. Municipalities are also invited to adopt a **model resolution** signifying their intent to participate and to notify the **Illinois America250 Commission** and **IML** of their involvement.

IML is also organizing a statewide **time capsule** to be buried at its Springfield headquarters, containing contributions from municipalities across Illinois. Communities are invited to submit a small item or message representing their local history or community identity for inclusion before **December 31, 2025**.

Village staff has discussed this initiative internally and recommends that the Village of Roscoe participate in the Illinois America250 Commemoration. To commemorate this milestone locally, staff proposes the creation of a **Village-wide community time capsule** to be **buried at Porter Park**.

This project would be designed as a collaborative community effort, with invitations extended to local **schools, civic organizations, faith groups, and community partners** to contribute items, messages, or artifacts that represent Roscoe in 2025. The time capsule could be formally sealed and buried during a **public ceremony in summer 2026**, potentially as part of the Village's Independence Day celebration.

Participation in the Illinois America250 program would align Roscoe with statewide and national efforts to recognize this historic anniversary, while providing a meaningful local opportunity for residents of all ages to contribute to a project that will be opened 50 years from now.

Action Required/Recommendation

This item is presented for discussion. The Village Board is asked to provide direction regarding the Village's desired level of participation in the Illinois America250 Commemoration and feedback on the proposed concept for a community time capsule at Porter Park.

Attachments

1. **Proposed Resolution** – Authorizing the Village's participation in the Illinois America250 Commemoration.
2. **Illinois Municipal League Memo (July 8, 2025)** – Commemoration of America's 250th Anniversary.

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

A RESOLUTION OF THE VILLAGE OF ROSCOE IN SUPPORT OF THE ILLINOIS AMERICA250 COMMEMORATION

WHEREAS, the United States of America will commemorate its 250th anniversary on July 4, 2026, marking a historic milestone in the nation's history; and

WHEREAS, on July 4, 1776, the Second Continental Congress formally adopted the Declaration of Independence, asserting the American colonies' freedom from British rule and laying the foundation for the principles of democracy and self-governance; and

WHEREAS, the U.S. Semiquincentennial Commission, known as the America250 Commission (america250.org) was established by Congress in 2016 to plan and orchestrate the 250th anniversary of the signing of the Declaration of Independence, aiming to engage all Americans in commemorating this historic event through educational initiatives.

WHEREAS, the Illinois America250 Commission (IL250.org) was established to develop, encourage and execute an inclusive commemoration and observance of the founding of the United States of America, and Illinois' imperative role in the nation's history; and

WHEREAS, the Illinois America250 Commission encourages communities, libraries, schools, local governments, historical societies, cultural institutions and individuals of all ages to develop inclusive commemorations that reflect on Illinois' role in the nation's history and development; and

WHEREAS, recognizing and supporting the Illinois America250 Commission will help ensure a meaningful and educational commemoration for all residents and future generations; and

WHEREAS, the commemoration provides an opportunity to reflect on the state's historical significance, honor the achievements of its people and inspire civic engagement; and

WHEREAS, the Village of Roscoe hereby formally supports the Illinois America250 Commission and its mission to commemorate our nation's 250th anniversary.

NOW THEREFORE BE IT RESOLVED by the Board of Trustees of the Village of Roscoe, that the Village of Roscoe expresses its support for the Illinois America250 Commission, and encourages all Illinois communities to organize and participate in local events leading up to and culminating on July 4, 2026, to celebrate America's 250th anniversary.

2025-				
1 st Read:				
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 NOVEMBER XX, 2025

ATTEST:

VILLAGE PRESIDENT

VILLAGE CLERK

VILLAGE OF ROSCOE

AGENDA ITEM - STAFF REPORT



VILLAGE of
ROSCOE

Item # 5.

Agenda Item: Discussion of Candidate Selection 2025 IMRF Executive Trustee Election

Date: 11/04/2025

Meeting: COTW

Prepared by: Anne Hanson

Department: Village Hall

Overview/Background Information

The Illinois Municipal Retirement Fund or IMRF holds elections for its Board of Trustees on a staggered basis, with trustees serving five-year terms. Elections are not held annually for all positions, but rather for one or two positions at a time in different categories: employee trustees, executive trustees, and annuitant trustees. An IMRF trustee is a fiduciary responsible for the governance and oversight of the IMRF, which includes making investment decisions, approving budgets and benefits, and ensuring compliance with state law. Their primary duty is to act solely for the exclusive benefit of IMRF members and beneficiaries by prudently managing the fund's assets, which are built on member contributions and investment income. For that reason, trustees are elected by the units of government which they serve.

Action Required/Recommendation

Nominate one of the two candidates found in the attachment.

Attachments

Candidate Information

Balloting Instructions

The ballot envelope indicates who has the authority to cast a ballot in IMRF's Executive Trustee election.

Your governing body has retained exclusive authority to cast a ballot

- The Clerk or Secretary of the Board must certify the ballot resolution and return it to IMRF. The signature certifies that the ballot resolutions were voted properly.
- If the ballot resolution is not certified, it will not be counted.
- On the ballot resolution, fill in the circle in front of the name of the candidate the governing body wishes to vote for.
- A governing body may vote for a participating employee who is not shown if the employee has or will be vested in IMRF by December 31, 2025, and is employed as a chief executive officer, chief finance officer, or other officer, executive, or department head. Print his or her name in the space provided and fill in the circle in front of that line.
- Insert the certified ballot resolution into the ballot envelope. Then insert the sealed ballot envelope into the prepaid return envelope.
- The prepaid return envelope **must be received** by IMRF **no later than 4:30 PM CST, Thursday, December 11, 2025**. Envelopes received after that time and date will not be opened and the enclosed ballot resolution will not be counted.

IMRF 2025

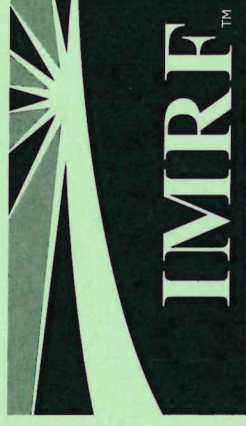
Executive Trustee Election Packet

This packet includes:

1. Candidate biographies
2. One official ballot resolution
3. One ballot envelope
4. One prepaid return envelope

IMRF must receive the sealed ballot envelope in the enclosed return addressed envelope **no later than 4:30 PM CST, Thursday, December 11, 2025**.

Envelopes received after that time and date will not be opened and the enclosed ballot resolution will not be counted.



Notice to IMRF Governing Bodies

2025 Election of Executive Trustee

Three-Year Term

Megan Gove

Present Position—
Director,
Talcott Free Library District

IMRF 2025 Executive

Trustee Election

Length of Service—Director, Talcott Free Library District from 2015 to Present

Duties—I develop and manage the annual budget, handle payroll and bill payments, and prepare levy and county documentation. I facilitate board meetings, including agenda preparation and public postings, and provide oversight for technology, facilities, and grounds while responsibly stewarding public funds and managing daily library operations.

Other Pertinent Information—I am running for trustee because I believe smaller districts need stronger representation. As a longtime IMRF member and library director managing budgets, levies, and public funds, I understand fiscal responsibility while meeting community needs. I hope to strengthen IMRF's long-term stability and transparency. Key issues include sustainability and clear communication, which should be addressed through sound fiscal policy and consistent customer service. I am committed to protecting earned benefits while ensuring IMRF remains strong for current and future members.

Peter J. Stefan

Present Position—
Finance Director/Treasurer,
Village of Lake in the Hills

Length of Service—Finance Director/

Treasurer, Village of Lake in the Hills from 2021 to Present; Finance Director, DeKalb County from 2013 to 2021; Finance Director/Treasurer, Village of Lake in the Hills from 1998 to 2013; Finance Director, City of Wood Dale from 1992 to 1998; Accountant, City of Wood Dale from 1988 to 1992

Duties—I manage the Village's investment portfolio (~\$52.5 million); serve as Treasurer for the Police Pension Fund (~\$57.5 million/94% funding level); have extensive involvement in preparing/managing the annual budget (~\$75 million); develop funding plans for capital improvement projects such as our \$27 million Police Facility; and coordinate the annual audit process.

Other Pertinent Information—IMRF member for 37 years, 33 years as Finance Director, plus 5 years as an IMRF Trustee including Board President in 2024. My operational goal is to restore IMRF's customer service levels back to the levels IMRF employers and members deserve. My legislative goal is to ensure that legislators are keenly aware of the cost savings provided to employers when Tier 2 was created and the cost increases employers will experience if concessions are made in expanding Tier 2 benefits.

**Candidate
Biographies**

VILLAGE OF ROSCOE

AGENDA ITEM - STAFF REPORT



Item # 6.

Agenda Item: Extension of Swanson Park Use Agreement

Date:

Meeting: COTW DATE: 11/4/2025

Prepared by: Attorney Tom Green

Department: Admin

Overview/Background Information

The Village has had an Agreement with Stateline Fastpitch Softball (Licensee) for the use of Swanson Park for a number of years. Pursuant to Article II B of the Amended Agreement executed earlier this year, the Licensee has requested an extension of the Agreement.

Key Issues

The Park Use Agreement- Swanson Park was amended and approved in March of 2025. The changes modified the notice provisions for extension and increased the use fee from \$3,500 annually to \$7,500 annually. Additionally, the annual submittals from the Licensee were expanded to include a consolidated Balance Sheet and detailed Income and Expense Reports for the previous year due prior to March 31, 2026.

Fiscal Note/Budget Impact

N/A

Prior Legislative Actions

Resolution No. 2025-R08 authorized the renewal in 2025, of an Amended Use Agreement through 2027.

Action Required/Recommendation

Resolution approving the extension of the Swanson Park Use Agreement.

Attachments

Copy of the Agreement

PARK USE AGREEMENT – SWANSON PARK

This Park Use Agreement (“Agreement”), dated 21 day of March, 2025 (the Effective Date), made by and between the Village of Roscoe, an Illinois Municipal Corporation having its offices at 10631 Main Street, P.O. Box 283, Roscoe, Illinois 61073 (“Village”), and Stateline Fastpitch Softball, Inc., an Illinois Not-for-Profit Corporation, having its offices at 5501 Swanson Road, Roscoe, Illinois 61073 (“Licensee”).

WHEREAS, the Village and the Licensee previously entered into an Agreement entitled “Park Use Agreement – Swanson Park”, and both parties agree to modify and continue the relationship by entering into this Agreement; and

WHEREAS, the Village owns Swanson Park located at 5444 Swanson Road, Roscoe (“Licensed Premises and/or Premises and/or Park”), encompassing diamonds for softball and concessions and a playground (among other amenities), and has provided the Licensee with the sole and exclusive right to operate youth softball practices, games, and related activities; and

WHEREAS, The Licensee shall have a limited license to conduct the following authorized activities:

- 1) The Licensee is a Not-For-Profit Corporation and must operate the premises and park facilities exclusively in its own name, and may not subcontract any aspect of the operation of the facility to a for-profit entity. If certain aspects of the operation need to be outsourced, the Licensee must disclose same to the Village and obtain the permission of the Village regarding the nature of the outsourced activity and identify to whom said activity will be outsourced. The Village may require complete financial disclosure of such outsourced activities.
- 2) Exclusive operation of youth softball practices and games for, and as, Stateline Fastpitch Softball, Inc., and the operation of softball practices and games of Third-Party Authorized Users as specifically identified in Article V B of this agreement (“Events”), at the Licensed Premises.
- 3) Exclusive use and operation of the concession facility located within the Premises while being used pursuant to the terms of this Agreement.
- 4) Authority to operate or host youth softball tournaments at the Premises, which shall specifically include the hosting of youth softball tournaments in which for-profit teams are, or may be, participants.
- 5) Use of the Premises at such reasonable times needed by Licensee to maintain the softball diamonds and fields for play and for cleaning and maintenance of the Premises after play.

NOW THEREFORE, in consideration of the covenants contained in this Agreement, the parties agree as follows:

ARTICLE I RECITALS

The Recitals set forth above are an integral part of this Agreement and by this reference incorporated herein in this Article I.

ARTICLE II TERM OF AGREEMENT

- A. Term. The term of this Agreement shall commence on January 1, 2025 (the "Date of Commencement") and shall expire after a period of three (3) years, through and including December 31, 2027 ("Expiration Date"), unless this Agreement is extended or earlier terminated as provided herein.

- B. Extension. The Village shall, on or before August 1st of each term year, notify the Licensee of their right to renew, then at least 90 days prior to the anniversary date of the Agreement (no later than October 2nd, of each contract year), the Licensee may submit to the Village a written request for extension of the Agreement. The Village shall review said request, and at its sole discretion, may agree extend, or may deny to extend the term of the agreement as follows:
 - 1. Should the Village agree to extend the term, a new full three-year term shall commence upon said anniversary date, thereby establishing the new Date of Expiration at three (3) years from the current Anniversary Date.
 - 2. Should the Village deny a request for extension prior to the Expiration Date the Agreement shall be allowed to expire upon the Expiration Date as set forth above, and neither the Village, nor the Licensee, shall have any further rights or obligations under the terms of this agreement, other than those specifically set forth herein.
 - 3. A request for extension as set forth in this section may be submitted subject to the terms set forth herein, prior to any Anniversary date occurring prior to Expiration Date (or any successive Expiration Date), regardless of whether such a request has been previously requested or previously denied in a past year.

ARTICLE III SCOPE OF USE

Scope of Use; License The limited license granted in this agreement shall extend to the Park and Facilities owned by the Village of Roscoe and previously identified as the Premises as follows:

A. Swanson Park:

1. *Operating Season:* Licensees use of Swanson Park for the events and activities permitted under the terms of this agreement shall be authorized from March 1 through November 30 of each year this agreement is in effect.
2. *Ball Diamond.* The Licensee shall be allowed use of the ball diamonds, dugouts, bleachers, and the immediately adjacent surrounding public areas during those dates and times used for Authorized Activities, with such locations being more specifically illustrated as set forth in Exhibit "B".
3. *Parking.* The Licensee shall be allowed the non-exclusive shared use of designated portions of the parking facility located at the Village of Roscoe Public Works Building. Parking at this facility is first come first serve, and availability is subject to public park use. Permissible areas of said parking facility that are available for use under the terms of this agreement are designated and indicated on the illustration attached hereto as Exhibit "C", and incorporated herein by reference.
4. *Office Facilities.* Licensee shall have the exclusive use of the office space at Swanson Park during the term of this agreement.
5. *Concessions.*
 - a. The Licensee shall be allowed access to, and operation of, the concession related improvements during Licensees authorized events, with such access being exclusive to Licensee.
 - b. Licensee shall be solely responsible for obtaining all appropriate and necessary licenses and permits for the operation of and the sale of any products (food and beverages). Appropriate and necessary permits and certificates for food services from the Winnebago County Health Department shall be obtained, maintained, and exhibited as required prior to serving customers. Licensee, each year, shall file copies of said permits with the Village prior to the start of Concession Operations.
 - c. Alcohol shall not be sold or served at any activity covered under this Agreement.

6. *Playground Facility.* Licensee's use of the Swanson Park facilities, does not include exclusive use of, and may not interfere with the public use of, the Swanson Park Playground. The playground shall be open to the general public at all times, free of charge.

B. Hours of Operation.

1. Subject to the terms of this Agreement, Swanson Park is open for use by the Licensee for authorized activities from 8:00 am to 10:00pm each day. All use of the park facilities, including field lighting, shall cease prior to 10:00 pm.
2. Licensee shall cease all concession services no later than 9:30 p.m. so as that licensee may finish cleaning the premises and leave the premises no later than the park closing at 10:00 p.m.

**ARTICLE IV
PROPERTY TAX, UTILITIES, TRASH, RESTROOM FACILITIES:**

- A. Property Tax. As a publicly owned, publicly used parcel, Swanson Park has been granted a Property Tax exemption, and the property is not assessed for such on an annual basis.

1. At any time, should a determination be made that Licensee's use of Swanson Park makes the Village ineligible for the Property Tax exemption, Licensee shall assume all responsibility for the payment of said Property Tax assessment.
2. Should such an assessment occur, the Village will notify the Licensee of such, and Licensee shall pay the full amount of the assessed property tax for the Village to hold in escrow. The Village will then be responsible for making said payment directly to the Treasurer of the County of Winnebago.

B. Trash Removal.

1. The Village will provide public trash receptacles, including one (1) full size dumpster to be located at Swanson Park, in which Licensee may deposit waste generated at the site in relation to its use of the Park facility.
2. The Licensee shall be responsible for picking up all trash and litter on the grounds that is generated by their use of the premises, including the emptying of trash receptacles into the dumpsters placed at the facility.

3. Should Licensee fail to pick up the trash and litter generated by its use of the Park Facilities, Licensee shall be responsible for any costs incurred by the Village in the remediation of the generated refuse, which shall be payable immediately by the Licensee upon presentation by the Village of an itemized invoice of the costs incurred.
 4. The Village will provide for one (1) dumpster pickup at Swanson Park per week. Licensee shall be responsible for charges for dumpster pick-ups, that exceed the one dumpster pickup per week limit, and which are necessitated as a result of Licensees use of the facility.
- C. Utilities. Licensee shall pay for, and be responsible for all costs associated with heat, water, electricity and any and all public utility services for Swanson Park during the term of this Agreement and shall maintain such accounts in its name. Provided however, that if the Village receives utilities without charge for Swanson Park and has not exhausted said free utilities on its other uses, the utilities for Swanson Park shall be included in such free service at no cost to Licensee.
1. Should the Village be eligible for free utilities at Swanson Park, Licensee shall provide all necessary documentation requested by the utility provider, to establish and maintain eligibility for free utilities.
 2. At any time, should a utility provider determine that Licensee's use of Swanson Park, makes the Village ineligible for reduced cost, or free utility services, Licensee shall assume all responsibility for the establishment and payment of utility service at Swanson Park, as set forth above.
- D. Restroom Facilities. Licensee is permitted to use the public restroom facilities at Swanson Park during its authorized use of the Park. However, any time the facilities are open for use by Licensee, the Licensee shall also allow the general public full use of the restroom facilities at no cost or charge to such public users.

ARTICLE V SCHEDULING & APPROVAL OF EVENTS

- A. Scheduling Procedures. Licensee's shall have exclusive use of Swanson Park during the term of this agreement and shall be allowed to schedule authorized events subject to the terms of this agreement, and any applicable provisions of the Village of Roscoe Code of Ordinances, including, but not limited to, provisions requiring the issuance of special events permits.
- B. Third Party Authorized Park Users. This agreement specifically contemplates use of Swanson Park by not-for-profit, recreational youth sporting teams. Therefore, in addition to Licensee's authorized use of the Park, Licensee's scheduling of Swanson Park for events

and activities of third parties, when occurring under the auspices of this agreement, shall be limited to the following organizations:

1. Hononegah High School (District 207)
2. Harlem High School (District 122)
3. Rock Valley College (District 511)
4. South Beloit High School (District 320)

ARTICLE VI ANNUAL USE FEE

- A. Use Fee. Licensee shall pay to the Village a use fee in the sum of \$7,500.00.
- B. Payment of said sum shall be made annually on or before March 31 of each year this agreement is in effect. The Village shall invoice the Licensee prior to the end of January each year, and the use fee shall be remitted to the Village no later than March 31st of each year.

ARTICLE VII MAINTENANCE AND REPAIR

- A. Licensee's Responsibilities:
 1. Licensee shall, during the term of this Agreement, and at its own expense, keep the premises and equipment in a clean and sanitary condition at all times.
 2. Licensee shall be responsible for all mowing and field maintenance.
 3. Licensee shall keep the following park areas and fixtures in good condition and shall repair the same promptly when necessary
 - a. Ball diamonds and related improvements
 - b. Outfield Fences.
 - c. Bleachers.
 - d. Cost of the replacement of the lamps installed in field lighting fixtures shall be the responsibility of Licensee.
 - e. Routine maintenance of concession facilities.
 4. Should Licensee refuse or neglect to complete such necessary repairs promptly and adequately, the Village may, but shall not be required to, make or complete the necessary repairs and Licensee shall reimburse the Village for the cost of the repairs.
 5. Upon completion of the operating season, Licensee shall return the premises to the Village in the same condition as when Licensee originally commenced their use,

reasonable wear and tear excepted. Any of the Village's equipment used by Licensee shall be cleaned and maintained by Licensee. Routine repairs to said equipment shall be the responsibility of Licensee.

6. Licensee shall not make any alterations on or additions to any facility without first procuring the written approval of the Village Board of Trustees. The Village shall respond to a request by Licensee to make alterations or additions within 30 days after a request is made, and the failure of the Village to respond to such a request, in the allotted time shall be treated as a denial of said request.
 7. Existing Village owned equipment in concession building including freezers and refrigerators are available for Licensee's use, in as is condition. In the event of equipment failure, or should such equipment not be up to the required standards of the Licensee, the Licensee may request that the Village remove said equipment and Licensee may replace such equipment subject to the terms of this agreement, at the sole cost of the Licensee. Any equipment purchased or replaced by Licensee as provided for in this paragraph, shall remain the property of Licensee, and Licensee shall assume all responsibility for the maintenance and operation of such equipment.
- B. Village Responsibilities: As part of its regular maintenance of Swanson Park for public use and enjoyment, the Village will maintain the following:
1. Field lighting fixtures, including wiring, electric ballasts, electronic components, and structural elements (but not including light bulbs or lamps).
 2. Replacement of mechanical, electric and plumbing at the facilities upon the non-reparable failure of the same.
- C. Each party shall be responsible for all material and labor costs associated with their agreed upon duties as set forth in the preceding paragraphs.
- D. The selection and use of labor shall comply with all State and Local ordinances, laws and regulation, including, but not limited to, the Illinois Prevailing Wage Act.
- E. The selection and installation of all fixtures and lamps shall comply with all local electrical regulations and codes, and shall be approved by the Village prior to their installation or use.

ARTICLE VIII ADVERTISING & SIGNAGE

- A. Approval of Signage. Licensee shall have the right to erect advertising signage upon the ball diamond outfield fences, and at such other locations at Swanson Park as may be

approved by the Village, subject to the following conditions:

1. Licensee shall obtain Village approval prior to erecting any signage. The Village Administration shall act on a request for signage within two weeks of receipt of such request. Should the Village fail to approve, deny, or otherwise act upon a properly submitted request, the request shall be considered approved. The Village Administration may approve the signage request, or it submit the request the Village Board at the next regularly scheduled meeting more than two weeks after the request.
2. All signage shall be of an appropriate subject matter, and nature for an intended viewing audience consisting of children and families.
3. Signage containing subject matter, which at the Village's sole discretion is not appropriate for viewing by children and families, or which is adult themed in nature, including, but not limited to, advertisements of alcohol, or tobacco products, shall be denied.

ARTICLE IX INSURANCE

- A. Required Insurance. The Licensee, for the term of this agreement, shall also carry, in its name, a comprehensive general liability insurance policy with combined policy limit of not less than \$1,000,000.00 per person and per occurrence, and a comprehensive automobile liability policy covering its operations, with combined policy limits of not less than \$1,000,000.00 per person and occurrence.
- B. All policies shall name the Village as an additional insured and shall be reasonably calculated protect the Licensee and the Village from any liability, loss, damage or claims of such liability, loss or damage resulting, or claimed to have resulted from the operations of the Licensee pursuant to this License Agreement.
- C. Licensee shall deliver to the Village no later than March 31 of each year this agreement is in effect (or upon any change, amendment or modification of any such policy) a certificate of insurance issued by Licensee's insurance carrier(s) which identifies the Village as an additional insured, and the coverages in effect.
- D. Failure to maintain the required coverage, or to provide the Village with the specified documents, at the times, and under the terms set forth in this Section, shall be considered a breach of this Agreement.

ARTICLE X INDEMNIFICATION

- A. Licensee shall indemnify and hold harmless the Village, and its elected officials, assigns, officers, agents, and employees from and against all liabilities, losses, damages, costs, expenses, actions, claims and demands whatsoever, including reasonable attorney's fees, suffered by or asserted against the other party which result directly or indirectly from any intentional, negligent, willful, reckless or wrongful act or omission of the Licensee, its employees, representatives or agents, users, participants, or third party users under the Agreement, or from any breach of its representations and warranties herein, provided that, upon receiving notice or knowledge of any claim, event or loss for which indemnity is sought hereunder, the indemnified party shall tender the matter to the defending party and cooperate with its defenses as that party may reasonably request, and permit the defending party to defend, try, settle, or appeal such matter as the defending party shall determine. After tender and acceptance of defense have occurred, the indemnitor shall not be responsible for further defense costs or further attorney's fees. These obligations shall not be construed as having the effect of waiving any immunity from civil liability which the Village may enjoy under the Illinois Local Government and Government Officials Tort Immunity Act, or similar legislation as now exists or may be amended in the future. Specifically, the Village shall not be required by this provision to indemnify Licensee for any claims, demands, or liabilities as to which the Village would enjoy local governmental immunity had it acted alone rather than in concert with Licensee.

ARTICLE XI SCOPE OF VILLAGE INVOLVEMENT

- A. The Licensee acknowledges and agrees that this document does not constitute a contract for services between the Village and Licensee, and that the Village grants Licensee solely a license to be on and use the Premises for authorized uses.
- B. Licensee acknowledges that the granting of this License does not create a partnership or other joint venture between Licensee and Village, and that all debts and obligations created by Licensee's use of Village Facilities are the sole responsibility of Licensee.
- C. Licensee acknowledges that the granting of this License does not create, nor should it be construed as, a Lease or any other property right.
- D. The Licensee further acknowledges that neither the Village or its elected officials have entered into any agreement, written or oral, with the Licensee for work performed or to be performed on the Premises, including any work or supporting activities for the authorized activities and that the Licensee will not hold the Village responsible or liable for any costs associated with such work or work contracted for by third parties. Additionally, the Licensee will promptly pay for any contracted work performed at the Licensed Premises and will indemnify and hold the Village harmless as to any lien claim.

that may be made by a contractor against public funds associated with the licensed Premises. ANY AGREEMENT FOR SERVICES WITH THE VILLAGE OF ROSCOE MUST BE IN WRITING AND AUTHORIZED BY VILLAGE RESOLUTION.

- E. Licensee shall be responsible for the hiring of its staff and shall be solely responsible for the paying of all salaries and taxes related thereto of its staff. In no way shall the staff or employees of Licensee be considered employees or staff of the Village.

ARTICLE XII ANNUAL SUBMITTAL OF ORGANIZATION INFORMATION

- A. On or before March 31 each year this Agreement remains in effect, or upon request of the Village, or upon any change or amendment to the information contained therein, Licensee shall provide to the Village the following documents relating to Licensee's corporate organization:
1. The name, address, and corporate registration number of the legal entity that is the Licensee.
 2. The name, address, and phone number for each of Licensee's Officers and Board of Directors.
 3. The name, address, and phone number of any individual who has been provided by Licensee, keys or other means of access to the Facility.
 4. The Licensee shall provide a Consolidated Balance Sheet, and a Recap and Detailed Income and Expense Statement for the previous year from the Licensee's accountant. Additionally, the Licensee shall provide a copy of its IRS Form 990 and its Charitable Organization Annual Report on file with the Illinois Attorney General.
 5. A corporate resolution designating the Licensee's primary point of contact, if the primary point of contact is other than the organization's president.
- B. Failure to provide the Village with the documents as required by this Section shall be considered a breach of this Agreement.
- C. The not-for-profit and charitable status of the Licensee shall be considered material to this agreement. Failure to maintain, and keep in good standing, such status with the State of Illinois or any other regulatory entity, shall be considered a breach of this agreement, and cause for its termination.

ARTICLE XIII DEFAULT

In the event that either party shall fail to abide by any of the terms and conditions of this Agreement, the non-defaulting party may give the other party written notice of the breach or breaches. Such notice shall be personally delivered or mailed by first class mail, postage prepaid, and may be e-mailed to each party at the following addresses:

If to the Village:

Village Administrator
Village of Roscoe
10631 Main Street, Box 283
Roscoe, IL 61073
Josef@roscoeIL.gov

With a copy to:

Village President
Village of Roscoe
10631 Main Street, Box 283
Roscoe, IL 61073
cgustafson@villageofroscoe.com

and

Village Attorney Thomas Green
BSLBV
6833 Stalter Drive
Rockford, IL 61108
tgreen@bslbv.com

If to Licensee:

Stateline Fastpitch Softball, Inc.
Attn: Dennis McKinney
PO Box 525
Roscoe, IL 61073
denny@statelinesportsgroup.com

In the event of such written notice, the defaulting party shall be allowed 15 days from receipt of such notice to cure the breach or breaches specified therein or, if the breach cannot be cured in 15 days, but is curable with 45 days, and the breaching party commences the cure within said 15 days and shall diligently work to cure said breach without delay and does actually cure such breach within 45 days of the notice. If the defaulting party does not timely so cure the specified breaches, the non-defaulting party may declare this Agreement terminated and pursue all

such remedies as are available to it in law or equity, including without limitation injunctive relief, as appropriate.

ARTICLE XIV MISCELLANEOUS PROVISIONS

- A. Non-Assignable. This Agreement is not transferable and is not assignable.
- B. Applicable Laws. Licensee shall observe all laws, ordinances and regulations applicable to their operation hereunder and shall promptly pay, when due, all sales, employment and other taxes properly levied upon it or its operation.
- C. Force Majeure. No party to this Agreement shall be liable for damages for its failure to perform due to contingencies beyond its reasonable control, including, but not limited to, fire, storm, flood, earthquake, explosion, accidents, war, public insurrection, public disorders, sabotage, lockouts, labor disputes, labor shortages, strikes, riots or acts of God.
- D. Waiver. Failure or delay on the part of either party to exercise a right, power, privilege or remedy under this Agreement shall not constitute a waiver thereof. No modification or waiver by either party of any provision shall be deemed to have been made unless in writing.
- E. Severability. The provisions of this Agreement shall be severable and the invalidity of any provision, or portion thereof, shall not affect the enforceability of the remaining provisions.
- F. Authorized Signatures/Effectiveness. The persons signing this Agreement shall have all legal authority and power in their respective capacities to bind Licensee and the Village, and the Agreement shall not be effective until fully executed and delivered to all parties.
- G. Entire Agreement and Amendments. This Agreement constitutes the entire understanding between the parties and supersedes all previous agreements or negotiations on the subject matter herein, whether written or oral, and shall not be modified or amended except by written agreement duly executed by the parties.
- H. Binding Agreement. This Agreement shall be binding upon and inure to the benefit of the parties, their heirs, successors and assigns.
- I. No Joint Venture or Partnership: Licensee and the Village acknowledge that this Agreement does not create a partnership or other joint venture between Licensee and Village, and that all debts and obligations created by Licensee as part of said Agreement or the uses arises therefrom are the sole responsibility of Licensee.

[SIGNATURE PAGE TO FOLLOW]

LICENSEE:

Stateline Fastpitch Softball, Inc.
an Illinois not-for-profit corporation

By: *Dennis McKinney*

Name: Dennis McKinney _____

Title: President

Date: 3/24/2024

LICENSOR:

The Village of Roscoe, Illinois
an Illinois municipal corporation

By: *Carol Gustafson*

Name: Carol Gustafson

Title: Village President

Attest: *Stephanie Johnston*

Name: Stephanie Johnston

Title: Village Clerk

Approved 3/18/2025
[Resolution: 2025-ROB]

VILLAGE OF ROSCOE
10631 MAIN STREET
ROSCOE IL 61073

815-623-2829

Receipt No: 1.005007

Mar 31, 2025

STATELINE FASTPITCH SOFTBALL

Previous Balance:	.00
Parks/Recreation - 2025 1st INSTALLMENT	2,500.00
Total:	2,500.00
Checks/Money Orders Check No: 000500	2,500.00
Payor: STATELINE FASTPITCH SOFTBALL	
Total Applied:	2,500.00
Change Tendered:	.00

03/31/2025 4:16 PM

Village of Roscoe

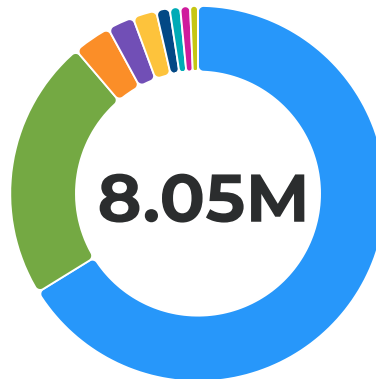
Item # 7.

Budget Tax Levy Time Table

11/18/25	Tuesday	6:30 PM	Approve Estimate / Tentative Tax Levy Amounts	Approval - Tax Levy
11/26/25			(must be done 20 days before Tax Levy is Adopted).	
			-- ONLY IF NECESSARY --	
		n/a	Publish notice of "Truth in Taxation Hearing".	Publication - Tax Levy
11/18/25			Publish not more than 14 days and not less than 7 days before hearing	
11/25/25				
12/02/25	Tuesday	6:00 PM	HOLD "TRUTH IN TAXATION HEARING"	Hearing - Tax Levy
			Publish notice of public hearing on Appropriation Ordinance	Publication - Appropriation
12/03/25	Wednesday		(must be done at least 10 days before public hearing).	
12/02/25	Tuesday	6:30 PM	Finalize Budget	Approval - Appropriation
		n/a	Make tentative appropriation available for public inspection	Public Inspection
12/06/25	Saturday		(must be done at least 10 days before public hearing).	
12/16/25	Tuesday	6:00 PM	Hold Public Hearing on Appropriation Ordinance	Hearing - Appropriation
12/16/25	Tuesday	6:30 PM	Adopt 2024 Tax Levy	Approval - Tax Levy
			Adopt 2025 Appropriation Ordinance	Approval - Appropriation
			Adopt Abatement of 2024 Tax Levy for Bonds	Approval - Tax Levy
12/18/25	Thursday	n/a	File Certified copies of Appropriation, Tax Levy and Abatement Levy	Filing
			w / Winnebago County Clerk	
12/30/25	Tuesday	n/a	FINAL DAY TO FILE LEVY BEFORE HOLIDAY	
12/30/25	Tuesday	5:00 PM	DEADLINE: TO FILE TAX LEVY (Last Tuesday in December)	Filing

Revenue Estimates

FY26 Revenue Estimates



Intergovernmental	\$5,328,171	66.21%
Local Taxes	\$1,815,026	22.55%
Interest Income	\$265,000	3.29%
Licenses and Permits	\$184,425	2.29%
Charges for Services	\$166,000	2.06%
Reimbursements	\$93,500	1.16%
Fines and Forfeitures	\$72,500	0.90%
Interfund Transfers	\$68,500	0.85%
Other Revenue	\$54,000	0.67%

Revenues Estimates - Detail

Category	FY 2025 Approved Budget	FY2026 Estimated	FY 2025 Approved Budget vs. FY 2026 Budgeted (% Change)
Local Taxes	\$1,766,006.00	\$1,815,026.18	2.78%
Property Tax - General	\$604,589.00	\$622,726.67	3.00%
Property Taxes - FICA	\$12,000.00	\$12,360.00	3.00%
Property Taxes - Liability Insurance	\$80,000.00	\$82,400.00	3.00%
Property Tax - Police Pension	\$470,000.00	\$484,100.00	3.00%
Property Tax - Police Protect	\$467,417.00	\$481,439.51	3.00%
Property Taxes	\$20,000.00	\$20,000.00	0.00%
Excise Tax (Telecommunication)	\$112,000.00	\$112,000.00	0.00%
Intergovernmental	\$5,600,122.00	\$5,328,171.30	-4.86%
Video Game Revenue	\$525,000.00	\$525,000.00	0.00%
Cannabis Use Tax	\$18,000.00	\$17,353.14	-3.59%
State Sales Tax - Retailer's Occupation Tax	\$2,075,000.00	\$2,100,000.00	1.20%
State Sales Tax - Local Use Tax	\$463,263.00	\$72,158.31	-84.42%
State Income Tax	\$1,850,000.00	\$1,979,246.43	6.99%
Corporate Replacement Tax	\$190,000.00	\$165,000.00	-13.16%
Motor Fuel Tax Allocations	\$478,859.00	\$469,413.42	-1.97%
Charges for Services	\$171,000.00	\$166,000.00	-2.92%
Cable Franchise Fees	\$45,000.00	\$40,000.00	-11.11%
Gas Franchise Fees - Rock Energy	\$95,000.00	\$95,000.00	0.00%
Gas Franchise Fees - Nicor	\$30,000.00	\$30,000.00	0.00%



Category	FY 2025 Approved Budget	FY2026 Estimated	FY 2025 Approved Budget vs. FY 2026 Budgeted (% Change)
Park Usage Fees - Other	\$1,000.00	\$1,000.00	0.00%
Licenses and Permits	\$171,475.00	\$184,425.00	7.55%
Liquor License - Annual Fee	\$141,200.00	\$148,650.00	5.28%
Liquor License - Employee Registration Fee	\$6,375.00	\$6,375.00	0.00%
Gaming Terminal Registration Fee	\$3,400.00	\$3,400.00	0.00%
Business Registration Fees	\$5,000.00	\$5,000.00	0.00%
Zoning Permits & Verfications	\$7,500.00	\$10,000.00	33.33%
Vending/Amusement/Gaming Machine License	\$1,000.00	\$4,000.00	300.00%
Oversize/Overweight Permits	\$5,000.00	\$5,000.00	0.00%
Design Review Fees	\$1,000.00	\$1,000.00	0.00%
Sign Permits	\$1,000.00	\$1,000.00	0.00%
Fines and Forfeitures	\$72,500.00	\$72,500.00	0.00%
Liquor License - Fines	\$500.00	\$500.00	0.00%
Administrative Hearing Fines	\$1,500.00	\$1,500.00	0.00%
Traffic Citation Fines	\$65,000.00	\$65,000.00	0.00%
DUI Fines	\$3,500.00	\$3,500.00	0.00%
Drug/Street Value Fines	\$1,500.00	\$1,500.00	0.00%
Notice of Violation & Parking Fines	\$500.00	\$500.00	0.00%
Reimbursements	\$87,500.00	\$93,500.00	6.86%
Planning & Zoning Application Fees	\$20,000.00	\$21,000.00	5.00%
Shared Sidewalk Reimbursement	\$2,500.00	\$2,500.00	0.00%
Other Reimbursements	-	\$10,000.00	-
Administrative Impound Fees	\$65,000.00	\$60,000.00	-7.69%
Interest Income	\$265,000.00	\$265,000.00	0.00%
Interest Income	\$225,000.00	\$225,000.00	0.00%
Interest	\$40,000.00	\$40,000.00	0.00%
Interfund Transfers	\$544,738.00	\$68,500.00	-87.43%
Donations - General Village	\$10,000.00	\$10,000.00	0.00%
Grants - Police Department	\$3,500.00	\$3,500.00	0.00%
Interfund Transfer from General Fund	-	\$55,000.00	-
Grants - Capital Projects Fund	\$531,238.00	-	-100.00%
Other Revenue	\$97,690.00	\$54,000.00	-44.72%
Credit Card Convenience Fees	\$1,000.00	\$1,000.00	0.00%
Miscellaneous Income	\$5,000.00	\$5,000.00	0.00%
Denali Plat One Impr Fund	\$15,000.00	\$15,000.00	0.00%
Glenwood Estates Recapture	\$43,190.00	-	-100.00%
Miscellaneous Income - Public Works	\$2,500.00	\$2,500.00	0.00%
Police Agency Vehicle Fund	\$500.00	\$500.00	0.00%
Miscellaneous Income	\$10,000.00	\$5,000.00	-50.00%
Park Usage Fees - Porter Park Cabin	\$12,000.00	\$12,000.00	0.00%
Park Usage Fees - Swanson Ball Field	\$8,000.00	\$8,000.00	0.00%
Miscellaneous Income - Parks	\$500.00	\$5,000.00	900.00%
Total Revenues	\$8,776,031.00	\$8,047,122.48	-8.31%



State Shared Revenue Estimates and Forecasts

BY NATALIE DAVILA AND MICHAEL D. KLEMENS, KDM, INC.

INTRODUCTION

This latest revenue estimates report uses actual tax receipt and distribution data through September 2025 to inform our updated estimates for Calendar Year (CY) 2025, Municipal Fiscal Year (MFY) 2026 and CY 2026. The Illinois Municipal League (IML) provides revenue estimates and regular updates to help manage budgets during these uncertain economic times.

RELEVANT GOVERNMENT-RELATED ISSUES

We want to draw your attention to two issues that may relate to future revenue estimates and subsequent revisions.

First, at the time of writing, the federal government has been shut down. While the government plays a big part in the economy, history shows that the lasting effects of shutdowns are limited. The full impact will likely depend on how many workers are furloughed or fired. In the 2013 federal government shutdown, 40% of all civilian employees were furloughed. If a similar number of workers are furloughed during this shutdown, United States economic growth could be slowed by about 0.15% per week.¹ It should be noted that, unlike previous shutdowns, the White House has threatened not just furloughs, but permanent job cuts.

The economic impact of this shutdown on the state's economy and resulting state revenues is unknown. However, we can anticipate, as a result of federal government workers not being paid, downward pressure will be exerted on individual income tax and sales tax receipts, albeit perhaps only in the short run.

Second, on September 23, 2025, Governor JB Pritzker issued Executive Order 2025-5 (Order) to "prepare the State of Illinois for the unprecedented economic and fiscal impact of H.R.1."² This Order requires state agencies to review their State

Fiscal Year (SFY) 2026 budget and set aside 4% in reserve. One reason cited for this Order is "economists are warning of a potential economic slowdown after the August 2025 jobs report from the Bureau of Labor Statistics (BLS) showed that employers nationwide added only 22,000 jobs and the national unemployment rate rose to its highest level since 2021." As this article is going to print, the Governor's Office of Management and Budget (GOMB) has just released its Annual Economic and Fiscal Policy Report, with known and anticipated federal and other impacts on both SFY 2026 and SFY 2027. GOMB is projecting significantly lower estimates related to current federal corporate tax cuts and "uncertainty from tariffs, inflation, a weakening labor market" and other factors. In our next estimates and forecasts article, IML will account for COGFA's new report and analyses, updating our forecasts as needed at that time.

ECONOMIC UPDATE AND ASSUMPTIONS

The Federal Reserve (Fed) policymakers on the Federal Open Market Committee (FOMC) set interest rates that create the conditions needed to achieve the mandate given by Congress—to promote maximum employment and stable prices. Citing a weakness in the labor market, the Fed cut interest rates by a quarter percentage point for the first time this year on September 17. At that time, Fed Chair Jerome Powell said the labor market weakness outweighed concerns about growing inflation. This position can be compared to the Fed's July 2025 update, which described the job market as "solid."

However, the Fed Chair has also warned that the recent uptick of inflation, alongside a hiring slowdown, poses a "challenging situation" for the Fed as they aim to steer the U.S. economy through a "turbulent period." As noted above, the Fed is guided by a dual mandate to keep inflation under control and maximize employment. Throughout the next few months, what happens

with inflation and in the labor market will dictate whether or not further reductions are made in interest rates in 2025. The government shutdown has delayed the next jobs report, which was due to be released October 3, 2025. This will make the Fed's next rate decision in October more difficult.

While we continue to experience a rapidly changing economic environment, the Conference Board has not revised their forecasts significantly since our last report was issued.³ In fact, for CY 2025 and CY 2026, forecasts for both unemployment and core inflation remain unchanged. On the other hand, Deloitte has modified their baseline forecasts.⁴ In this forecast Deloitte assumes tariffs will be at least modestly higher than they were at the start of this year. Net migration is also assumed to be lower than in earlier baseline forecasts.

If we compare the midpoint of the two forecasts, we see that, during the forecast period, real Gross Domestic Product (GDP), real disposable income and real consumer spending are forecast to be lower than in 2024. Unemployment is forecast to increase, while Consumer Price Index (CPI) is anticipated to be lower in 2025 and increase by 0.3 percentage points in 2026.

We continue to highlight that corporate profits, the main driver of business taxes, are notoriously difficult to forecast. Once again, we draw attention to the fact that the latest published forecasts for 2025, while negative, are less negative than just a few months ago. In 2026, corporate profits are forecast to grow by 5.6%. We still cannot reconcile these forecasts with the huge declines we are actually seeing in business income tax receipts.

TABLE 1

ECONOMIC INDICATOR FORECASTS	2024	2025	2026
Real GDP**	2.8%	1.6%-1.8%	1.3%-1.4%
Real Disposable Income**	2.7%	1.6%-2.0%	1.2%-2.1%
Real Consumer Spending**	2.8%	1.9%-2.1%	1.1%-1.4%
Unemployment**	4.0%	4.2%	4.3%-4.5%
Consumer Price Index*	3.0%	2.9%	3.2%
Corporate Profits*	8.0%	-0.3%	5.6%

* <https://www.deloitte.com/us/en/insights/topics/economy/us-economic-forecast/united-states-outlook-analysis.html>, published September 30, 2025

** <https://www.conference-board.org/research/us-forecast>, published September 12, 2025 and <https://www.deloitte.com/us/en/insights/topics/economy/us-economic-forecast/united-states-outlook-analysis.html>, published September 30, 2025

MAJOR ILLINOIS TAX ADMINISTRATION AND ACCOUNTING ASSUMPTIONS

Our estimates assume the following:

1. A \$91.5 million transfer from the Refund Fund to the Personal Property Replacement Tax (PPRT) Fund made in October 2025.
2. Refund rates set at 9.15% for individuals and 14.0% for businesses throughout the forecast period.
3. No significant audit issues during the forecast period.
4. Extension of Illinois' Pass-Through Entity (PTE) legislation.
5. PPRT income tax true-up in SFY 2026 is \$625.1 million.
6. An amnesty program running from October 1 through November 17 that may generate \$127 million in gross Corporate Income Tax (CIT), \$45 million in gross PPRT and \$59 million in Individual Income Tax (IIT).

RECENT BUSINESS INCOME RECEIPTS

In spite of the downward revisions made to CIT and PPRT in our last report, receipts have come in below estimates in the last two months. Without access to granular data, it is not possible for

us to explain these deviations. The state's Commission on Government Forecasting and Accountability has recently speculated:⁵

"[Corporate Income Tax] was originally projected to grow by 10.8% over FY 2025 actuals, largely due to several revenue-enhancing provisions enacted at the end of the spring session via P.A. 104-0006. These provisions include a tax amnesty program scheduled for October and November, a shift from the "Joyce" to the "Finnigan" method for apportioning certain business income, and changes to the treatment of foreign-source dividends under the Global Intangible Low-Taxed Income (GILTI) & 80/20 Safe Harbor provisions..."

However, the federal One Big Beautiful Bill Act [H.R. 1], enacted in July — after the State budget had been finalized — may offset much of the anticipated corporate tax revenue growth from these state-level reforms. Key components of the Act, including the permanent reinstatement of 100% bonus depreciation for qualifying property and expanded deductibility of business interest expenses, will reduce federal taxable income. Because Illinois

Most municipalities operate on a fiscal year of May 1 through April 30 of the following year, which is referred to as the Municipal Fiscal Year (MFY). Some municipalities may operate on the Calendar Year (CY), or January 1 through December 31. This report provides estimates that correlate with both timeframes. Please refer to the appropriate table for the respective fiscal year.

TABLE 2

REVENUE SUMMARY MUNICIPAL FISCAL YEAR (MFY)	MFY 2025 Actual	MFY 2026 Initial Forecast	MFY 2026 Revised Estimate June	MFY 2026 Revised Estimate September	MFY 2026 Revised Estimate November	% Change MFY 2026 Estimate vs MFY 2025 Actual
LGDF (Per Capita)	\$173.81	\$178.27	\$181.53	\$180.21	\$180.66	3.94%
State Use Tax (Per Capita)	\$33.46	\$19.60	\$6.23	\$6.57	\$8.52	-74.54%
Motor Fuel Tax (Per Capita)	\$22.49	\$21.57	\$21.60	\$21.60	\$21.83	-2.93%
Transportation Renewal Fund (Per Capita)	\$22.70	\$23.17	\$23.68	\$23.68	\$23.75	4.63%
Cannabis (Per Capita)	\$1.55	\$1.66	\$1.58	\$1.58	\$1.56	0.65%
Total Per Capita	\$254.01	\$244.27	\$234.62	\$233.63	\$236.32	-6.96%
PPRT (millions)	\$2,062.74	\$2,033.64	\$2,202.88	\$1,980.00	\$1,930.00	-6.44%

TABLE 3

REVENUE SUMMARY CALENDAR YEAR (CY)	CY 2025 Initial Forecast	CY 2025 Revised Estimate September	CY 2025 Revised Estimate November	CY 2026 Initial Forecast	CY 2026 Revised Estimate September	CY 2026 Revised Estimate November	% Change CY 2025 Revised Estimate vs CY 2026 Revised Estimate
LGDF (Per Capita)	\$175.91	\$179.46	\$179.92	\$182.46	\$180.20	\$180.20	0.16%
State Use Tax (Per Capita)	\$25.88	\$14.20	\$15.56	\$3.74	\$3.74	\$4.33	-72.17%
Motor Fuel Tax (Per Capita)	\$22.48	\$21.58	\$21.81	\$21.54	\$21.54	\$21.54	-1.24%
Transportation Renewal (Per Capita)	\$22.67	\$23.13	\$23.20	\$24.14	\$24.14	\$24.14	4.05%
Cannabis (Per Capita)	\$1.75	\$1.57	\$1.55	\$1.61	\$1.61	\$1.61	3.87%
Total Per Capita	\$248.70	\$239.94	\$242.04	\$233.49	\$231.23	\$231.82	-4.22%
PPRT (millions)	\$3,131.33	\$1,890.00	\$1,840.00	\$2,247.93	\$1,870.00	\$1,815.00	-1.36%

conforms to many aspects of the federal tax code, these changes are likely to lower State Corporate Tax Revenues relative to earlier expectations. While proponents argue that the federal provisions could spur economic growth and eventually boost tax revenues in the future, the near-term impact in FY 2026 may be a net reduction in State Corporate Income Tax collections.

As a result, the Corporate Income Tax will remain a particularly difficult revenue source to forecast for the remainder of the fiscal year. It remains unclear how businesses will react to the various changes and whether the positive revenue effects of the state-level changes will outweigh the declining revenue impact of the federal changes. The sharp 18.1% decline in September may reflect a correction in estimated tax payments made

earlier in the year, possibly in response to the recent tax changes, but it could also serve as an early warning of continued weakness in this revenue source for FY 2026.”⁵

Our current estimates start with GOMB and Illinois Department of Revenue (IDOR) estimates for SFY 2026 and are then adjusted to develop estimates for MFY 2026, CY 2025 and CY 2026. These estimates go through June 2026 while IML estimates go through

December 2026. We also adjust our forecasts by replacing the monthly estimate with the actual revenue received in that month.

Our Local Government Distributive Fund (LGDF) estimates are on track, largely because the shortfall in CIT receipts is being offset by higher than anticipated IIT receipts. PPRT receipts continue to come in below even our revised estimates. As noted above, it is not possible for us to determine why Business Income Tax receipts are coming in below forecasts as we do not have access to granular data that would allow for such an examination. As such, we are modifying our estimates based on year-to-date receipts while keeping future monthly estimates unchanged. We will review and modify our annual forecasts once GOMB releases updated estimates for SFY 2026.

REVENUE ESTIMATES

Tables 2 and 3 provide updated estimates for MFY 2026, CY 2025 and CY 2026. In this report, revisions are primarily attributable to deviations in our monthly estimates compared with actual receipts rather than any underlying changes in assumptions.

PERSONAL PROPERTY REPLACEMENT TAX FUND

We base our estimates on actual PPRT receipts and PPRT disbursements through September 2025.

Assumptions:

1. The true-up amount from PPRT to IIT will be \$625.1 million for SFY 2026. True-up amounts will be taken from PPRT receipts in September and December 2025 and March, April and June 2026.
2. Refund rates remain constant throughout the forecast period.
3. In SFY 2026, there will be an increase in the transfer from the

Refund Fund to the PPRT Fund of \$88.4 million compared to SFY 2025. There will be no transfer between the Refund Fund and PPRT in SFY 2027.

4. Underlying average decline in corporate profits of -2.0% in CY 2025.

Our estimate for CY 2025 is revised down from \$1,890 million to \$1,840 million, while the estimate for MFY 2026 is revised down from \$1,980 million to \$1,930 million. Our CY 2026 estimate is revised down from \$1,870 million to \$1,815 million.

LOCAL GOVERNMENT DISTRIBUTIVE FUND – INCOME TAX

Our LGDF estimates assume:

1. True-ups to IIT decrease from \$1.289 billion in SFY 2025 to \$806.0 million in SFY 2026.
2. Refund rates remain constant throughout the forecast period.
3. Underlying economic growth averaging 1.3% for Individual Income Tax for the remainder of the forecast period.
4. Underlying average decline in corporate profits of -2.0% in CY 2025.

IIT revenue performed above expectations during the last few months. This strong performance was offset by underperforming CIT. Based on receipts data through September, our estimates are as follows: CY 2025 is revised up from \$179.46 to \$179.92 per capita and MFY 2026 is revised up from \$180.21 to \$180.66 per capita. Our CY 2026 estimate remains unchanged at \$180.20 per capita.

LOCAL GOVERNMENT DISTRIBUTIVE FUND – ADULT-USE CANNABIS

The Illinois Department of Financial

and Professional Regulation (IDFPR) has not updated cannabis sales since we published our last report. The latest available data is from May 2025. IDOR has, however, released LGDF receipts into the Cannabis Regulation Fund through September 2025. Based on the IDOR numbers, our CY 2025 and MFY 2026 estimates are revised down slightly to \$1.55 and \$1.56 per capita, respectively. Our estimate for CY 2026 remains unchanged at \$1.61 per capita.

MUNICIPAL/COUNTY SHARE OF USE TAX

Use Tax (UT) distributions continue to fall. This downward trend will be compounded by legislation passed as part of the SFY 2026 budget. Effective in 2026, out-of-state servicepeople who have nexus in Illinois will change from remitting Service Use Tax (SUT at 6.25%) to remitting the Municipal Retailers Occupation Tax (MROT) in effect at the destination. This legislation will further curtail sources of UT payments.

We continue to emphasize that these UT payments (as with prior provisions under the Leveling the Playing Field Act) will switch to regular sales tax payments through Retailers Occupation Tax (ROT) and MROT with total revenue typically being greater than under UT because locally imposed taxes will be included. However, it should be noted that MROT and UT are distributed differently among municipalities.

Based on law changes that took effect on January 1, 2025, the first three months of 2025 receipts came in as expected, averaging \$0.55 per capita. For the last three months, average monthly disbursements increased slightly to 0.87 per capita. This increase, as explained by IDOR, is due to \$3.25 million no longer being transferred monthly to the Build Illinois Fund starting July 1, 2025.

Based on the last six months of actual disbursements, we revise our average monthly estimate up slightly from \$0.57 per capita to \$0.76 per capita. This new assumption leads us to revise our CY 2025 estimate up from \$14.20 to \$15.56 per capita. We also revise our MFY 2026 up from \$6.57 to \$8.52 per capita. Our estimate for CY 2026 is also revised up from \$3.74 to \$4.33 per capita.

MOTOR FUEL TAXES

MOTOR FUEL TAX (MFT) AND TRANSPORTATION RENEWAL FUND (TRF) TAX

Our MFT and TRF estimates have been coming in as anticipated. Our MFT and TRF estimates assume:

1. The U.S. Energy Information Administration (EIA) is expecting the average price of gasoline to remain fairly constant during the forecast period. They are forecasting a nationwide average price per gallon of between \$3.00 and \$3.10.⁶
2. An average rate of decline in consumption of -0.7% throughout the forecast period.
3. Appropriations from the MFT Fund increase from \$193.1 million in SFY 2025 to \$194.2 million in SFY 2026.
4. Expenditure patterns from the MFT Fund will follow those experienced in MFY 2025.
5. TRF continues to receive inflationary adjustments from the overall Motor Fuel Tax rate. This inflation rate is 2.82% in SFY 2026 and is forecast at 2.70% in SFY 2027.

MUNICIPAL SHARE OF MOTOR FUEL TAX

Actual gallonage data through June 2025 was slightly higher than projected. This, combined with our continued assumption of a -0.7% reduction in consumption during the forecast period, yields a CY 2025

estimate of \$21.81 per capita. Our MFY 2026 estimate and CY 2026 estimates are \$21.83 and \$21.54 per capita, respectively.

MUNICIPAL SHARE OF THE TRANSPORTATION RENEWAL FUND

Based on actual gallonage data through June 2025 along with our continued assumption of a -0.7% reduction in consumption during the forecast period, our CY 2025 estimate is \$23.20 per capita. Our MFY 2026 estimate and CY 2026 estimates are \$23.75 and \$24.14 per capita, respectively.

¹ <https://www.nbcnews.com/business/business-news/government-shutdown-markets-economy-impact-rcna234643>

² <https://www.illinois.gov/government/executive-orders/executive-order-executive-order-2025-05.2025.html>

³ <https://www.conference-board.org/research/us-forecast>, published September 12, 2025

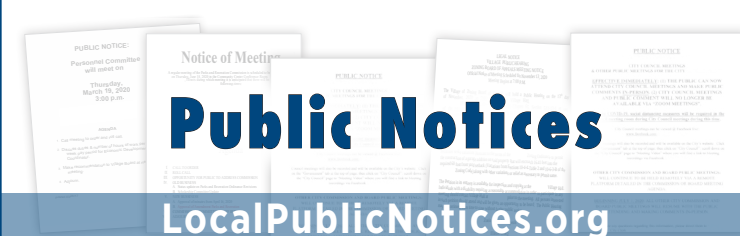
⁴ <https://www.deloitte.com/us/en/insights/topics/economy/us-economic-forecast/united-states-outlook-analysis.html>, published September 30, 2025

⁵ <https://cgfa.ilga.gov/Upload/0925%20Monthly.pdf>

⁶ <https://www.eia.gov/outlooks/steo/>

KDM, Inc., specializes in state and local finance, fiscal policy and economic analysis. Natalie Davila, Ph.D., a public finance economist, and Michael D. Klemens, president, have over 50 years' combined experience in state and local government finance. Contact Ms. Davila at natalieadavila@gmail.com.

iml.org/revenue



Public Notices

LocalPublicNotices.org

As the statewide association representing all 1,294 cities, villages and towns in Illinois, the Illinois Municipal League, encourages you to post municipal meeting notices on LocalPublicNotices.org, a publicly available, searchable online database. It is a convenient, timely way to post meeting notices and related documents publicly, free of cost to municipalities.

As circulation dwindles, newspapers can no longer provide assurance that public notices are received by residents in a timely manner. Residents already trust their municipality to post important resources online, like public safety and public works information, as well as other vital services. Posting public meeting notices online is the next step.

**Post meeting notices online,
where residents are most likely
to search, at**



Scan for
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WINNEBAGO COUNTY

LIMITING RATE CALCULATION ESTIMATE

Item # 7.

BELOW IS AN ESTIMATE OF THE LISTED TAXING DISTRICT'S LIMITING RATE BASED ON THE ANNUAL C.P.I. AND THE TAXING DISTRICT'S ESTIMATED CURRENT EAV. THIS ESTIMATE MAY CHANGE BASED UPON YOUR FINAL EAV.
DISTRICTS MAY ALSO BE LIMITED BY INDIVIDUAL STATUTORY FUND RATE LIMITS SET BY THE STATE OF ILLINOIS.

TAXING DISTRICT:		ROSCOE VILLAGE	TAX YEAR: 2025
A	AGGREGATE EXTENSION BASE: 2024	=	\$1,746,275.96
B	ANNUAL C.P.I. or 5% (whichever is less)	The 2025 annual CPI =	2.9%
C	RATE INCREASE FACTOR	(x)	1
D	ADJUSTED EXTENSION BASE =	Extension Base x CPI (.029) =	1,796,918
E	ESTIMATED CURRENT EAV (RATE SETTING EAV) :	as of 10/06/25:	365,532,698
F	EQUALIZED NEW PROPERTY (-)	as of 10/06/25:	4,196,951
G	ESTIMATED ANNEXATIONS (-)		0
H	ESTIMATED TIF RECOVERY VALUE (-)	N/A	0
J	ESTIMATED ENTERPRISE ZONE (EZ) RECOVERY VALUE (-)	N/A	0
K	ESTIMATED DISCONNECTIONS (+)		0
M	ADJUSTED EAV:	M = E-F-G-H-J+K	361,335,747
N	ESTIMATED LIMITING RATE:	(D/M)*100	0.4973
P	ESTIMATED AGGREGATE EXTENSION AMOUNT:	(E/100)*N	\$1,817,794.11

TRUTH IN TAXATION:

Q PRIOR YEAR TOTAL EXTENSION (INCLUDES TIF & EZ EXTENSION - NO BONDS OR REV RECAP ADJ): \$1,747,970.71

MAXIMUM LEVY REQUEST (WITHIN 5% INCREASE) FOR TRUTH IN TAXATION COMPLIANCE: \$1,835,369.25

IF REQUESTED LEVY IS 5% OR MORE THAN LAST YEAR'S TOTAL EXTENSION \$ AMOUNT (LESS ANY \$ AMT FOR BONDS),
THE TAXING DISTRICT IS REQUIRED TO HOLD A PUBLIC HEARING AND PUBLISH THE INCREASE REQUEST (35 ILCS 200/18-55 THRU 100).
A LEVY REQUEST OVER 5% DOES NOT GUARANTEE AN INCREASED EXTENSION AMOUNT WITHOUT A VOTER-APPROVED REFERENDUM.

REMINDERS: 2025 LEVIES MUST BE FILED WITH THE COUNTY CLERK'S OFFICE ON OR BEFORE 12/30/2025.
A "TRUTH IN TAXATION" CERTIFICATE OF COMPLIANCE IS REQUIRED TO BE FILED WITH YOUR LEVY.

EAV - EQUALIZED ASSESSED VALUE CPI - CONSUMER PRICE INDEX TIF - TAX INCREMENT FINANCING EZ - ENTERPRISE ZONE

REPORT DATE: 10/10/25

Overview of Property Tax Extensions & Rates:***2025 Property Tax Levy (collected in 2026):***

Base EAV	\$361,335,747
Equalized New Property:	\$4,196,951
Rate Setting EAV:	\$365,532,698
PTELL Limiting Rate (as of 10/10/2025):	0.4973%
Estimated Maximum Levy Extension:	\$1,817,794.11

2024 Property Tax Levy (Collected in 2025):

Base EAV	\$ 325,834,523
Equalized New Property:	\$5,338,615
Rate Setting EAV:	\$ 331,173,138
PTELL Limiting Rate (as of 10/10/2025):	0.5330
Requested Levy:	\$1,760,027

Truth in Taxation Hearing Calculations:

2024 Total Extension:	\$1,174,7970.71
Maximum 2025 Levy without Hearing:	\$1,817,794.11

2025 Tax Levy:

Total Property Tax Levy = EAV/100 * rate

EAV = \$365,532,698

<u>Options for Tax Levy:</u>	<u>Extension (\$):</u>	<u>Rate (%)</u>	<u>Δ\$ (Levy)</u>	<u>Δ% (Levy)</u>	<u>Δ (Rate)</u>	<u>Δ% (Rate)</u>
2024 Levy:	\$ 1,760,847.58	0.5317				
Capped Extension:	\$1,817,794.11	0.4973	\$56,946.53	3.23%	(0.0344)	-6.47%
Same Extension as Last Year:	\$1,760,847.58	0.4817	\$	0.00%	(0.0500)	-9.40%
Maximum with no Hearing (under 5% increase):	\$ 1,835,369.25	0.5021	\$74,521.67	4.23%	(0.0296)	-5.57%

NOTES:

Property Tax Extension Limitation Law (PTELL). In general, this law limits increases in property tax extensions to the lesser of 5 percent or the increase in the consumer price index for the year preceding the levy year. This law places a limit on the tax rate for any given year, and takes into account additional property annexed into the municipality, as well as new construction.

Truth in Taxation Law: This law requires a public hearing (with very specific notice requirements) prior to any increase in the total tax levy in excess of 5% from the previous year. This is completely independent of PTELL limits.

Adjusted Equalized Assessed Value (EAV): This is the taxable value of all property located within the Village limits, adjusted to reflect any exemptions that may have been filed for the property. (e.g. Owner Occupied Exemption, Over 65 Exemption, veteran exemptions). This is the value that the levy is spread out over (and the tax rate multiplied by).