



Meeting Agenda

Location:

Village Hall -
10631 Main Street
Roscoe, IL 61073

Village Board of Trustees
Tuesday, October 07, 2025
6:30 PM

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

APPROVAL OF THE MINUTES

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

PUBLIC COMMENT (Limited to 3 minutes per speaker)

PRESIDENT'S REPORT

- 2.** Presentation of the **Financial Statements and Annual Audit Report** for the period ending December 31, 2024, by Baker Tilly US, LLP. [Presented by: Wendy Unger]
- 3.** Presentation and update on the development of the **Capital Improvement Program (CIP)** by Fehr Graham Engineering & Environmental [Presented by: Tyler Nelson]

TREASURER'S REPORT

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

CONSENT AGENDA

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

ACTION FROM THE LIQUOR COMMISSION

- 7. Approval of Ordinance 2025-20**, increasing the maximum number of authorized Village of Roscoe **Class "A" [Full Liquor] liquor licenses to six (6)** [5 currently authorized].

Village Board of Trustees
Meeting Agenda - October 07, 2025

- 8. Approval of issuance of a Class “A” (Full Liquor, on and off premises) liquor license to Penny Inc. dba Quik Mart**
[Licensed Premises: 5526 Elevator Road, Roscoe, IL, Roscoe, IL 61073]

MOTIONS AND RESOLUTIONS (Final action)

- 9. Approval of Resolution 2025-R49**, entering into an agreement for engineering and construction management services for the **Riverside Park Pavilion Replacement**.
- 10. Approval of Resolution 2025-R50**, entering into a **Professional Design Services Agreement** for **Porter Park Phase II (OSLAD Grant)**
- 11. Approval of Resolution 2025-51**, approving purchase and installation of **Four Subdivision Entrance Signs** for the **Chicory Ridge** and **Hawks Pointe Subdivisions**.
- 12. Approval of Resolution 2025-R39**, authorizing the execution of a professional services agreement with **Place Foundry, LLC** to provide **economic development consulting** services to the Village of Roscoe [**Main Street Business Alliance**].

[TABLED ON: 9/16/2025 VILLAGE BOARD]

NEW BUSINESS (First reading or suspend rules)

- 13. Approval of Resolution 2025-R52**, approving an agreement with **Enterprise** for the quoted amount of **\$88,268.50** for **the replacement of 3 Public Works Vehicles**.

QUESTIONS AND REPORTS

PUBLIC COMMENT (Limited to 3 minutes per speaker)

EXECUTIVE SESSION (IF NECESSARY)

ADJOURNMENT



Meeting Minutes

Location:

Village Hall -
10631 Main Street
Roscoe, IL 61073

Village Board of Trustees

Tuesday, September 16, 2025
6:30 PM

CALL TO ORDER

President Gustafson called the meeting to order at 6:30 pm.

PLEDGE OF ALLEGIANCE

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

- 1. Approval of the Minutes** for the meeting of the Village Board of Trustees from **September 2, 2025.**

President Gustafson asked for an approval of the Minutes for September 2, 2025.

Motion was made to have a discussion on the minutes by Trustee Plock, second by Trustee Mead. Voting yes: Trustees Mead, Broda, Wright, Babcock, Sima, Plock.

Trustee Plock Stated that he was not in attendance of the previous meeting and questioned a letter that was not added in the minutes that was written by Trustee Sima.

Kimberly Garza Village Clerk stated that the letter was added into the packet separately and stated that some of the Board felt it was a personal attack on President Gustafson. Legal counsel clarified that it must be at the Board's discretion to have the letter added and must be amended and voted on to have it submitted into the minutes.

Trustees debated whether the Clerk had been improperly influenced to exclude the letter. Which Trustee Plock stated that it is against the open meetings act. They emphasized the clerk's independence, and the elected officials should not interfere with her duties.

Trustee Sima argued the omission was a form of censorship and misrepresented the meeting's events. He emphasized that his letter was signed, submitted properly, and referenced in the minutes-but not included. He stated: "It does not give a full representation of what happened. Good, bad, ugly... it is freedom of speech."

Tom Green Village Attorney explained that Mayoral veto letters must be included by statute, but other letters are discretionary. He noted that minutes do not need to be verbatim and can be summarized. However, once the board votes to include a document, the clerk must comply.

Motion was made to amend the minutes to have Trustee Sima's letter added into the minutes by Trustee Plock, second by Trustee Sima. Voting yes by Trustee Plock, Broda, Babcock, Sima, Wright, Mead.

PUBLIC COMMENT (Limited to 3 minutes per speaker)

PRESIDENT'S REPORT

2. Introduction and Swearing in of Joe Caltagerone as a Village of Roscoe Police Officer.

President Gustafson introduces Joe Caltagerone as the newest member of the Roscoe Police Department.

Chief Hawley explains as of September 16, 2025 @ 11:30 am Joe Caltagerone had left the Rockford City Police Department after 26 years of service, including 12 years as a detective.

Caltagerone is scheduled to begin his Field Training Officer (FTO) program this Friday. After completing the program, within two to three months he is expected to patrol independently.

He resides locally, has three adult children, and expressed enthusiasm for beginning this new chapter in Roscoe.

Caltagerone was formally sworn in.

TREASURER'S REPORT

3. Cash Report and Bills

President Gustafson asked for a motion to pay the bills.

Expenditures of \$145,328.08, payroll is \$117,591.39 totaling \$ 262,919.47 No motor fuel.

Motor fuel IPL Balance is \$2,005,089.36 which will have some salt purchases and budget expenses and dollars reserved for road projects.

Trustee Sima raised concerns about a previously paid invoice from Place Foundry LLC, which included a \$3,480. charge for EV station design services that had not been authorized. Trustee Sima stated that Trustee Wright inquired about the Bill to Joe Anderson from Place Foundry LLC, in the previous meeting and noting that the board had approved the payment of \$54,238.

in good faith without seeing the itemized breakdown and later discovered the questionable charge.

Joe Kurlinkus Village Administrator stated the bill amount will still be the same.

Trustee Broda questions if the EV charge has been added into the amount and we did not ask for it, how is it still the same price.

Joe Anderson from Place Foundry LLC, stated that it would be removed.

Joe Kurlinkus explained the difference between Place Foundry LLC and Place Foundry Designs noting that invoices from both entities were being submitted under similar branding, causing confusion. He confirmed that the current bills only include Place Foundry LLC charges, the discrepancies are from Place Foundry Designs.

Trustee Sima stated that he would like to have Place Foundry Design issue out a check with interest sent to the Village.

President Gustafson stated she will call Joe Anderson from Place Foundry directly to confirm the credit and prevent future discrepancies.

Trustee Wright asked about the Hutchenson Bill before the board of approval, and why it was pulled from the payments list at a previous meeting.

Joe Kurlinkus stated that he pulled it from payment at the previous meeting because he needed more detailed information about the services rendered. He confirmed that the bill is for the services provided by Hutchinson Engineering for work they performed for the Village related to the submission of the HSIP grant.

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

4. Approval of Bills

5. Year to Date, Revenues and Expenditures

President Gustafson explained she had given the board a hard copy of the year to date, Revenues and Expenditures two weeks ago.

Mark Olson Village Treasurer explains the Revenues through July 31, 2025.

Mr. Olson reported that the village had collected approximately 58% of its budgeted revenues by the end of July, which is on track for mid-year. However, several line items showed notable variances:

Use Tax: Severely underperforming at just 27% due to a state claw back. The Illinois Department of Revenue announced it would reclaim a portion of previously distributed funds, and this revenue stream is not expected to recover.

Interest Income: Strong performance at 62% with over 8 million in interest revenue.

Property Taxes: Tracking within expected ranges.

Video Gaming Revenue: Continues to rise year-over-year and is expected to exceed projections again, especially with the local casino's contribution.

PPRT (Personal Property Replacement Tax): Trending downward. In 2022, the Village received around \$350,000, but projections for 2025 are closer to \$200,000 due to state-level adjustments.

Mark Olson explained the Village spending was reported at 40% of the annual budget, which Mark described as typical for this point in the fiscal year. He noted that expenditures tend to ramp up in the second half of the year.

Departmental spending breakdowns included:

Clerk's Office: 51%

Administration: 50%

Liability Insurance: 54%

Planning & Zoning: 38%

Human Resources: 53%

Village Board: 60%

Economic Development: 24%

Public Works: 42%

Police Department: 49%

Park & Recreation: 25% (expected to rise due to summer programming)

Mark Olson advised Trustees to be cautious when projecting revenues for 2026, especially for volatile categories like use tax, motor fuel tax, and PPRT. He suggested relying on Illinois Municipal League (IML) forecasts and emphasized that while some revenues are declining others-like interest and gaming are helping balance the budget.

Mark Olson also summarized the results of the Village's annual audit, which will be formally presented by Wendy Unger in two weeks. There are two letters, one which is a Governance Letter: Auditors tested for management override, improper revenue recognition, and other risks- no issues were found. second is the Internal Controls: No deficiencies were found. Mark credited Ann for her exceptional work managing accounts payable and payroll. He also discussed the Police Pension Fund: Currently 72% funded, up from 51% in 2015. The fund is now managed by the state, similar to IMRF and investment performance has improved.

While some duties have shifted internally, the auditors noted no concerns with oversight or accuracy.

President Gustafson praised Mark and his team for their consistent performance and clean audit results, noting that the absence of recommendations is itself a strong endorsement of the Village's financial practices.

CONSENT AGENDA

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

MOTIONS AND RESOLUTIONS (Final action)

6. Approval of **Resolution 2025-R39**, authorizing the execution of a professional services agreement with **Place Foundry, LLC** to provide **economic development consulting** services to the Village of Roscoe [**Main Street Business Alliance**].

President Gustafson asked for a motion for Resolution 2025-R39. With Place Foundry to continue providing economic development consulting for the Village of Roscoe (Main Street Business Alliance).

Motion was made for the discussion by Trustee Plock, second by Trustee Broda.

Trustee Sima Strongly opposed renewing the agreement, citing unresolved issues and a lack of accountability from Place Foundry LLC,

Trustee Broda stated that he acknowledged the billing concerns but favored extending the contract through the end of the year to preserve progress and hold the firm accountable.

Trustee Wright debated whether public funds should continue supporting a nonprofit initiative with unresolved vendor issues. Some questioned whether alternative community groups could take over the alliance's coordination without cost.

Trustee Mead asked if we don't go along further with it, what happens then with the businesses that have been involved so far?

President Gustafson stated they are on autopilot.

Trustee Plock asked Trustee Wright that he remembered in our last meeting that there possibly were other groups that could help them and have they confirmed that.

Trustee Wright stated that he has been speaking with Beloit 2000 and Jim Packard as potential partners to support the alliance. He stated that these groups would not charge the Village and could host meetings at North Pointe.

Trustee Plock made a motion to table the resolution until the next meeting to confirm partner availability. second by Trustee Sima Voting yes: Trustees Babcock, Plock, Mead, Wright, Broda, Sima 6-0-0.

7. **Approval of Ordinance 2025-19** approving a **Map Amendment from the CR: Retail and Service Commercial District to the R1: One Family Residential District** for properties commonly known as **12052 Joncey Drive** (PIN: 04-28-477-005) and **12126 Joncey Drive** (04-28-477-004). [Applicant: Amy Silvestri representing McCurdy Family]

ZBA recommends approval voting 7-0-0 on August 13, 2025

President Gustafson asked for a motion to approve Ordinance 2025-19.

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

8. **Approval of Resolution 2025-R44 approving Final Plat No. 4 of F & D Kinnikinnick Creekside being a Replat of 12052 Joncey Drive** (PIN: 04-28-477-005) and **12126 Joncey Drive** (04-28-477-004).
[Applicant: Amy Silvestri representing McCurdy Family]

President Gustafson asked for a motion for the approval of Resolution 2025-R44.

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

9. **Approval of Resolution 2025-R45**, approving Bid Specifications and Bid Letting for **Main Street Pedestrian Crossing Project**.

President Gustafson asked for an approval of Resolution 2025-R45.

Motion was made by Trustee Broda, second by Trustee Babcock for discussion.

Trustee Broda expressed surprise at the high cost for a small-scale project.

Brandon Boggs Village Engineer stated the proposed improvements include ADA- complaint ramps and updated crosswalk striping at a key intersection near the bike path and local businesses. He explained the high cost stemmed from compliance with Winnebago County Highway Department and IDOT standards, which requires specialized materials and a "receiving ramp" even on the side without sidewalk.

Trustee Plock stated that he remembers when this was first brought up there was discussion that it would have to be torn out to redo the road.

Brandon confirmed that the ramps would likely need to be torn out and rebuilt when the road profile is changed during future reconstruction. Despite this, Joe Kurlinkus emphasized the immediate safety risks posed by pedestrians crossing without marked paths, especially near the bike path and local businesses.

President Gustafson provided a background on regulatory requirements from Winnebago County and IDOT. She explained that ADA compliance mandates a "receiving ramp" even where no sidewalk exists. She clarified that the intersection had outdated striping that must be

replaced with compliant material. She confirmed with Brandon if this is something that the board wants to move forward with, how long would it take to be complete.

Bradon Boggs stated that if the project moves forward, it should be completed by November 14, 2025.

Trustees debated whether to proceed with the project now or delay it and incorporate it into a broader Capital Improvement Plan (CIP).

Trustee Plock requested cost estimates for redesigning the entire intersection before awarding any contract.

Brandon Bogg noted that bundling the crossing into a larger resurfacing project-estimated at \$1.4-\$1.5 million-could yield better pricing through economies of scale.

The Board agreed to solicit bids but emphasized that they are not obligated to proceed if pricing is unfavorable.

Voting yes: Trustees Plock, Mead, Wright, Babcock, Broda, Sima 6-0-0.

- 10. Approval of Resolution 2025-R46**, authorizing an agreement for additional road patching with **Norwest Construction** for the quoted amount of **\$28,490.00** to complete roadway culvert replacements.

President Gustafson asked for a motion for the approval of Resolution 2025-R46. The three locations that need Culverts replacements are Woodchuck Trail, Silverhawk Trail, and Kilmore and Third Street intersection.

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

- 11. Approval of Resolution 2025-R47**, establishing the authorized number of Full-Time Employees in each job classification for the Village of Roscoe Public Works Department.

President Gustafson asked for a motion to approve Resolution 2025-R47.

Joe Kurlinkus Village Administrator explained that the resolution was part of a broader effort to stabilize staffing and improve operational efficiency.

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

12. Approval of **Ordinance 2025-18**, an Ordinance amending **Section §2-359** of the Village of Roscoe Code of Ordinances **modifying the procedures for the approval of expenditures**.

President Gustafson asked for motion for approval of Ordinance 2025-18.

President Gustafson explained a procedural update to clarify how the village expenditures are reviewed and approved. She emphasized the importance of formalizing internal controls and reaffirmed that checks require two signatures- typically hers and the administrators.

Trustee Plock stated that he noticed a couple of things in the current ordinance. Section D (3531), Village President, one trustee could authorize expenditures listed above on any emergency stuff or three trustees. He suggested it should reflect Village President and two Trustees. He also asked what is the reason for the village president needing expenditures at all?

President Gustafson explained it gives a second set of eyes on purchase orders it is an internal double check.

Joe Kurlinkus Village Administrator explained that the ordinance would codify existing practices, improve transparency, and ensure all financial transactions are properly documented before board action.

Trustee Sima stated that he is comfortable with the \$2500. budget.

Trustee Babcock stated that each year the board goes through the entire budgeting process where each department presents us based on their past expenditures over a year. He explained that we have to trust the departments that they are going to spend the money and submit it to be checked for transparency.

Voting Yes: Trustees Mead, Wright, Plock, Sima. Voting No: Trustees Babcock, Broda 4-2-0.

13. Approval of **Resolution 2025-R48** approving a **right-of-way (ROW) usage agreement** with Comcast of Illinois/Indiana/Ohio, LLC.

President Gustafson asked for a motion for approval of Resolution 2025-R48.

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

NEW BUSINESS (First reading or suspend rules)

14. Approval of Resolution **2025-R49**, authorizing entering into an agreement with **i3 Broadband** for fiber services for the Village of Roscoe.

President Gustafson asked for a motion for the approval of Resolution 2025-R49.

Joe Kurlinkus introduced the resolution and explained that it would grant i3 Broadband access to village-controlled easements for fiber optic installation. He emphasized that the agreement had been reviewed by the village's legal and engineering teams, ensuring it met all municipal standards. Joe reassures trustees that the village retained full authority to enforce restoration

requirements, and that i3 would be held accountable for returning any disturbed areas to their original condition.

Joe stated that a public information open house held earlier in the summer, where residents were invited to learn about the project and ask questions. He recommended approval, stating that the infrastructure upgrade aligned with Roscoe's long-term goals for digital connectivity and modernization.

Brandon Boggs confirmed that the fiber installation would occur in existing easements, minimizing disruption to private property. He elaborated on the technical restoration standards, noting that i3 Broadband would be responsible for repairing any sidewalks, parkways, or landscaping affected during construction.

Brandon assured the board that his staff would actively monitor the work, coordinating with i3 to ensure compliance with safety and restoration protocols. He explained that the agreement includes permit tracking and utility coordination, and that the village had modeled the terms after similar agreements with other providers.

President Gustafson stated this is the first read and it will appear in two weeks for a vote.

15. Approval of **Travel Expense and Registration for Clerk's Conference.**

[2025 Clerks MCI Institute and Academy - October 6, 2025 through October 10, 2025]

President Gustafson asked for an approval of Travel expenses and registration for Clerk's Conference.

Motion was made by Trustee Plock to suspend the rules and make this a final vote, second by Trustee Sima. Voting yes: Trustees Wright, Sima, Plock, Broda, Babcock, Mead 6-0-0.

President Gustafson asked for a motion for an approval of the Expenditures.

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

QUESTIONS AND REPORTS

Trustee Sima asked if he could give an update. He stated that he is part of the Roscoe Gardening Club as well as the Village Trustee. He stated that he received a message from the Roscoe Gardening Club Board that they have decided to respectfully withdraw their participation from the doors and decorating contest for the village.

President Gustafson asked Trustee Sima to kindly reach out to her and ask Renee to send that also to Ann and Janel since they are involved with the contest.

PUBLIC COMMENT (Limited to 3 minutes per speaker)

EXECUTIVE SESSION (IF NECESSARY)

ADJOURNMENT

President Gustafson asked for a motion to Adjourn the meeting.

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

Meeting was Adjourned at 7:57 pm.

VILLAGE OF ROSCOE

AGENDA ITEM - STAFF REPORT



VILLAGE of
ROSCOE

Item # 2.

Agenda Item: Presentation of the Financial Statements and Annual Audit Report for the period ending December 31, 2024, by Baker Tilly US, LLP

Date: October 2, 2025

Meeting: Village Board – 10/7/2025

Prepared by: Josef Kurlinkus

Department: Administration

Overview/Background Information

In compliance with the Illinois Municipal Code (65 ILCS 5/8-8-3) and the Village of Roscoe Accounting Policies and Procedures Manual adopted by the Village Board, the Village's external auditor has reviewed and audited the financial statements of governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the Village of Roscoe as of and for the year ended December 31, 2024 and related notes to the financial statements, which collectively comprise the Village's basic financial statements of said report.

In the auditor's opinion, “the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Village as of December 31, 2024, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.”

Action Required/Recommendation

None requested.

Attachments

Audited Financial Statements for FY2024

Village of Roscoe, Illinois

Financial Statements and
Supplementary Information

December 31, 2024

	<u>Page</u>
Independent Auditors' Report	i
Management's Discussion and Analysis (Required Supplementary Information)	iv
Basic Financial Statements	
Government-Wide Financial Statements:	
Statement of Net Position	1
Statement of Activities	2
Fund Financial Statements:	
Governmental Funds	
Balance Sheet	3
Reconciliation of Fund Balances of Governmental Funds to the Governmental Activities in the Statement of Net Position	4
Statement of Revenues, Expenditures and Changes in Fund Balances	5
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Governmental Activities in the Statement of Activities	6
Fiduciary Fund	
Statement of Fiduciary Net Position - Police Pension Fund	7
Statement of Changes in Fiduciary Net Position - Police Pension Fund	8
Notes to Financial Statements	9

	<u>Page</u>
Required Supplementary Information	
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	35
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Motor Fuel Tax Fund	36
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Capital Project Fund	37
Illinois Municipal Retirement Fund	
Schedule of Changes in Net Pension Liability and Related Ratios - Regular Plan	38
Schedule of Employer Contributions - Regular Plan	39
Schedule of Changes in Net Pension Liability and Related Ratios - SLEP	40
Schedule of Employer Contributions - SLEP	41
Police Pension Fund	
Schedule of Changes in Net Pension Liability and Related Ratios	42
Schedule of Employer Contributions	43
Notes to the Required Supplementary Information	45
Supplementary Financial Information	
Nonmajor Governmental Funds	
Combining Balance Sheet - Nonmajor Governmental Funds	46
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	47
Schedule of Governmental Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Special Revenue - Street & Bridge Fund	48
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Debt Service Fund	49
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	50

	<u>Page</u>
Assessed Valuations and Property Tax Rates Extensions and Collections	53
Schedule of Legal Debt Margin	54
Detailed Schedule of Revenues and Other Financing Sources - Budget and Actual - General Fund	55
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	57

Independent Auditors' Report

To the Village Board of
Village of Roscoe, Illinois

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Village of Roscoe, Illinois (the Village), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Village as of December 31, 2024, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (GAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Village and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and GAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The accompanying supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 25, 2025 on our consideration of the Village's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.

The signature is written in a cursive, handwritten style. It reads "Baker Tilly US, LLP". The letters are fluidly connected, with a prominent loop at the end of the "P".

Milwaukee, Wisconsin
August 25, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

VILLAGE OF ROSCOE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
 December 31, 2024
 (Unaudited)

The management of the Village of Roscoe, Illinois presents this narrative overview and analysis to facilitate both short and long-term analysis of the financial activities of the Village for the fiscal year ended December 31, 2024. This Management Discussion and Analysis (MDA) is based on currently known facts, decisions, and conditions which existed as of the date of the independent auditor's report. Additional information outside the scope of this analysis can be found in the Letter of transmittal. We encourage readers to consider the information presented here in conjunction the Village's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

-Net asset position and performance in total – With total assets and deferred outflows of \$33,692,183 and liabilities and deferred inflows of \$9,089,433 the Village's total Net Position at December 31, 2024, was \$24,602,751 an increase of \$2,652,253 during 2024. Of this amount \$18,265,707 represents net investment in capital assets, \$5,098,647 represents net position restricted for specific activities and \$1,238,397 represents unrestricted net position.

-Governmental activity summary – Program revenues of the government activities increased by \$990,927 or 120% and general revenues increased by \$95,203 or 1.2% from the amount reported in 2023. During the same period expenses for governmental activities increased by \$855,308 or 14 percent.

-Governmental Funds - The Village's governmental funds reported a combined ending fund balance of \$10,288,953 as of December 31, 2024, compared to \$8,821,131 as of December 31, 2023, which represents an increase of \$1,467,822 or 17%. At year end \$4,947,552 of the ending fund balance is restricted for highway and streets, public safety, capital projects and debt service and \$508,808 is committed by board resolution for special purposes. The Village Board has adopted a fund balance policy to maintain one third of the general fund budget as assigned for the subsequent years budget, that amount is \$1,504,131 leaving \$3,328,462 as unassigned and available for spending at the Village's discretion.

-At the end of the current fiscal year, unassigned fund balance of the general fund was \$3,328,462 or approximately 45% of the 2024 general fund expenditures budget. This is in addition to the Village's fund balance policy of 33% of the next years adopted general fund expenditures budget.

-Long-Term Obligations – Long term liabilities (including alternate revenue bonds, leases and subscriptions, compensated absences, and police pension liability) totaled \$4,810,223 at the end of 2024 compared to \$6,026,948 at the end of 2023 which represents a net decrease of \$1,216,725 or 20%.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the Village's basic financial statements. The basic financial statements include two kinds of statements which present different views of the Village: government-wide financial statements and fund financial statements. The basic financial statements also include notes to the financial statements other required supplementary information in addition to the basic financial statements.

Government-wide financial statements provide both short and long-term information about the Village's overall financial status.

Fund financial statements focus on individual parts of the Village government, reporting Village operations in more detail than the government-wide financial statements.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by the required supplementary information section which further explains and supports the information in the financial statements.

In addition to all of the required financial statement elements, the Village has provided sections for combining statements to provide detail on non-major funds and additional supplementary information.

The following table summarizes the major features of the Village's financial statements.

	GOVERNMENT-WIDE STATEMENTS	FUND STATEMENTS	
		Governmental Funds	Fiduciary Fund
Scope	Entire Village government (except Fiduciary funds)	Activities of the Village that are not fiduciary such as public safety	Activities in which the Village is trustee or agent of another's resources such as pension plans
Required financial statements	-Statement of net position -Statement of activities	-Balance sheet -Statement of revenues, expenditures and changes in fund balances	-Statement of fiduciary net position -Statement of changes in fiduciary net position
Accounting basis	Accrual	Modified accrual	Accrual
Measurement focus	Economic resources	Current financial resources	Economic resources
Type of assets & liability information	All assets and liabilities; both financial and capital, short and long-term	Assets expected to be used and liabilities that come due during the year or shortly thereafter, no capital assets	All assets and liabilities. Does not contain capital assets or long-term liabilities.
Type of inflow & outflow information	All revenues and expenses during the year regardless of when cash is received or paid	Revenues for which cash is received during the year or shortly thereafter; expenditures for goods and services that have been received and payment is due during the year or shortly thereafter	All revenues and expenses during the year regardless of when cash is received or paid. Does not include deferred inflows/outflows

GOVERNMENT-WIDE STATEMENTS

The government-wide financial statements are designed to be corporate-like in that all governmental activities are consolidated into columns which add to a total for the Primary Government. The focus of the Statement of Net Position (the "Unrestricted Net Position") is designed to disclose bottom line results for the Village and its governmental activities.

This statement combines and consolidates the governmental fund's current financial resources (short-term spendable resources) with capital assets and long-term obligations using the accrual basis of accounting and economic resources measurement focus.

The Statement of Activities is focused on both the gross and net cost of various activities, which are supported by the government's general taxes and other resources. This is intended to summarize and simplify the user's analysis of the cost of various governmental services. The governmental activities reflect the Village's basic services including administration, financial services, police, and public works. Property taxes, telecommunication taxes, and shared state tax distributions finance the majority of these services.

FUND FINANCIAL STATEMENTS

Traditional users of governmental financial statements will find the fund Financial Statements presentation more familiar. The focus is on Major Funds, rather than fund types.

Governmental Funds are presented on a sources and uses of liquid resources basis. This is the manner in which the budget is typically developed. Governmental Funds provide a current resources (short-term) view that helps determine whether there are more or fewer current financial resources available to spend for Village operations.

Fiduciary Funds are presented for certain activities when the Village's role is that of trustee (i.e. Police Pension) or agent. While Fiduciary Funds represent trust responsibilities of the government, these assets are restricted in purpose and do not represent discretionary assets of the government. Therefore, these assets are not presented as part of the Government-Wide Financial Statements.

The Governmental Funds statements require reconciliation because of the different measurement focus (current financial resources/modified accrual versus total economic resources/full accrual) which is reflected on the page following each statement. The flow of current financial resources will reflect debt proceeds, proceeds from sales of capital asset disposals, and interfund transfers as other financial sources as well as capital outlay expenditures and debt principal payments as expenditures. The reconciliation will eliminate these transactions and incorporate the capital assets and long-term obligations into the Governmental Activities column in the Government-Wide Statements.

INFRASTRUCTURE ASSETS

Historically, a government's largest group of assets (infrastructure – streets, storm sewers, etc.) had not been reported nor depreciated in governmental financial statements. GASB-34 requires that these assets be valued and reported within the Governmental column of the Government-Wide Statements. Additionally, the government must elect to either (1) depreciate these assets over their estimated useful lives or (2) develop a system of asset management designed to maintain the service delivery potential to near perpetuity.

If the government develops the asset management system (the modified approach), which periodically (at least every third year), by category, measures and demonstrates its maintenance of locally established levels of service standards, the government may record its costs of maintenance in lieu of depreciation. The Village has elected to depreciate assets over their useful life. If a project is considered maintenance - a recurring cost that does not extend the asset's original useful life or expand its capacity - the cost of the project will be expensed. An "overlay" of a street will be considered maintenance whereas a "rebuild" of a street will be capitalized.

FINANCIAL ANALYSIS OF THE VILLAGE AS A WHOLE

In accordance with GASB Statement No. 34, a comparative analysis of government-wide information is presented.

NET POSITION

STATEMENT OF NET POSITION

The following table reflects the condensed Statement of Net Position:

Table 1
Statement of Net Position
As of December 31, 2024 and 2023

Governmental Activities		
	2024	2023
Current and other assets	\$ 13,931,550	\$ 13,402,999
Capital assets	19,108,956	18,311,266
Deferred outflows - pension asset	651,677	1,266,293
Total assets and deferred outflows	33,692,183	32,980,558
Current liabilities	1,166,280	2,257,311
Noncurrent liabilities	4,810,223	6,026,949
Deferred inflows of resources	3,112,930	2,745,800
Total liabilities and deferred inflows	9,089,433	11,030,060
Net assets:		
Invested in capital assets		
net of related debt	18,265,707	16,389,112
Restricted	5,098,647	2,915,248
Unrestricted	1,238,397	2,646,138
Total net position	\$ 24,602,751	\$ 21,950,498

NORMAL IMPACTS-NET POSITION

There are six common (basic) types of transactions that will generally affect the comparability of the Statements of Net Position summary presentation.

Net Results Of Activities – Impacts (increases/decreases) current assets and unrestricted net assets.

Borrowing For Capital – Increases current assets and long-term debt.

Spending Borrowed Proceeds On New Capital – Reduces current assets and increases capital assets. There is a second impact, an increase in invested in capital assets and an increase in related net debt will not change the amount invested in capital assets, net of debt.

Spending Of Non-borrowed Current Assets On New Capital – (a) Reduces current assets and increases capital assets; and (b) reduces unrestricted net assets and increases invested in capital assets, net of debt.

Principal Payment On Debt – (a) Reduces current assets and reduces long-term debt; and (b) reduces unrestricted net assets and increases invested in capital assets, net of debt.

Reduction Of Capital Assets Through Depreciation – Reduces capital assets and invested in capital assets, net of debt.

CURRENT YEAR IMPACTS-NET POSITION

Net position may serve over time as a useful indicator of a government's financial position. The Village's assets and deferred outflows exceeded liabilities and deferred inflows by \$24,602,751 at the close of the fiscal year ended December 31, 2024.

The Village's net position includes assets invested in capital net of related debt, restricted net position, and unrestricted net position. At the end of 2024, \$18,265,707 or 74% was invested in capital assets net of related debt. These assets reflect the Village's investment in capital assets (land, buildings, equipment, improvements, and infrastructure) less any related debt used to acquire those assets that are still outstanding. The Village uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Assets restricted or committed for special purposes; capital projects, maintenance of roads and bridges, and debt service make up 21% or \$5,098,647 of the Village's net position and the remaining 5% or \$1,238,397 is available for any purpose.

The Village's total net position at December 31, 2024 increased by \$2,652,253 from the 2023 ending amount of \$21,950,498. This change in net position was due to higher than anticipated program revenues of approximately \$990,000, long-term obligations decreased by almost \$1,200,000 and capital assets net of depreciation increased by approximately \$746,000. Total assets and deferred outflows of resources increased from \$32,980,558 to \$33,692,183, an increase of \$711,625 or 2%. Total liabilities and deferred inflows of resources decreased \$1,940,627 or 18%.

CHANGES IN NET POSITION

The following table reflects the condensed Statement of Activities:

Table 2
Changes in Net Position
For the Years Ended December 31, 2024 and 2023

Governmental Activities		
	2024	2023
Revenues		
Program revenues:		
Charges for services	\$ 359,968	\$ 328,044
Operating grants & contributions	488,196	496,492
Capital grants & contributions	967,299	-
General revenues:		
Property taxes	1,747,934	1,648,176
Other taxes	5,414,790	5,490,147
Interest	519,445	514,182
Intergovernmental revenues not restricted to specific programs	75,550	-
Miscellaneous	77,777	87,788
Total revenues	9,650,959	8,564,829
Expenses		
Government activities:		
General government	1,763,710	1,364,558
Public safety	3,208,396	2,883,234
Public works	1,789,034	1,598,390
Culture and recreation	217,524	269,084
Interest on long-term debt	20,042	28,132
Total expenses	6,998,706	6,143,398
Change in net position	2,652,253	2,421,431
Net position, beginning	21,950,498	19,529,067
Net position, ending	\$ 24,602,751	\$ 21,950,498

For more detailed information, see the Statement of Activities.

NORMAL IMPACT-CHANGES IN NET POSITION

Reflected below are eight common (basic) impacts on revenues and expense.

Revenues:

Economic Condition – Reflects a declining, stable or growing economic environment and has a substantial impact on state income, sales, telecommunications and utility tax revenues as well as public spending habits for items such as building permits and user fees including volumes of usage.

Increase/Decrease In Village Approval Rates – While certain tax rates are set by statutes, the Village Board has authority to impose and periodically increase/decrease rates (building permit fees, etc.). The Village's property taxes are subject to tax caps, which generally limit Village increases to the lesser of the change in the Consumer Price Index for the period December 2019 to December 2020 or 5.0%, whichever is lower.

Changing Patterns In Intergovernmental And Grant Revenue (both recurring and non-recurring) – Certain recurring revenues (state shared revenues, etc.) may experience significant changes periodically while non-recurring (or one-time) grants are less predictable and often distorting in their impact on year to year comparisons.

Market Impacts On Investment Income – The Village's investment portfolio is managed with an approach utilizing competitive pricing, laddered maturities up to one year for term investments, and diversity of investments. Market conditions may cause investment income to fluctuate more than would occur with more short-term composition.

Expenses:

Changes In Programs – Within the functional expense categories (General Government, Public Safety, Public Works, etc.) individual programs may be added, deleted, or expanded to meet changing community needs

Changes In Authorized Personnel – Changes in service demand may cause the Village Board to increase/decrease authorized staffing.

Salary Increases (annual adjustments and step increases) – The Village strives to maintain a competitive salary range position in the marketplace.

Inflation – Annual inflation rose at the highest rate since January 1982 (the CPI was 2.9% for the year ended December 31, 2024), the Village is a major consumer of certain commodities and services, which typically experience inflation at a rate that can be significantly different from the CPI. Examples of such items include health insurance, fuel, electricity and operating supplies.

CURRENT YEAR IMPACTS-CHANGES IN NET POSITION

GOVERNMENTAL ACTIVITIES

Revenues:

Revenues from governmental activities totaled \$9,650,959 for 2024, an increase of \$1,086,130 from 2023. Local taxes received from the State were the largest source of revenues for the year at \$5,414,790, a decrease of \$75,357 or 1.4%. The next highest source of revenue was property tax at \$1,747,934 up 6.1%. The revenues from these two sources represent 74% of the governmental activity revenues.

Expenses:

The Village's total governmental activity expenses were \$6,998,706. The four major functional areas were general government \$1,763,710 or 25% of the total; public safety \$3,208,396 or 46% of the total; public works \$1,789,034 or 26% of the total and culture and recreation \$217,524 or 3% of the total. These four functional areas account for 99% of the total expenses of the Village.

FINANCIAL ANALYSIS OF THE VILLAGE'S FUNDS

As discussed earlier the Village's governmental funds reported a combined ending fund balance of \$10,288,953 as of December 31, 2024, compared to \$8,821,131 as of December 31, 2023, which represents an increase of \$1,467,822 or seventeen percent.

The General Fund balance decreased \$596,497, primarily the result of tax revenue shared with the State ending the year 6% less than the previous year. Total General Fund revenues were \$7,977,823 in fiscal year 2024 a increase of \$102,995 or 1% from the prior year. Total General Fund expenditures were \$7,003,983 in fiscal year 2024, under budget by \$434,406 or 6%. This positive variance was due primarily to public safety expenditures that were not made by the end of the fiscal year. Transfers to other funds decreased from \$2,478,100 in 2023 to \$1,915,373 in 2024, an increase of \$562,727. Transfers of \$1,643,273 were made for infrastructure projects and \$272,100 was transferred at the end of the current fiscal to the debt service fund for principal and interest payments to be made in 2024.

The fund balances in the Street & Bridge Fund and Motor Fuel Fund increased to \$331,208 and \$1,829,134 respectively. The Capital Project Fund balance increased to \$2,174,334 in 2024 up from \$492,918 in 2023. These balances have accumulated over the last few years and will be spent down over the next few years for planned capital infrastructure projects.

For more detailed information, see the Governmental Funds Statements.

General Fund Budgetary Highlights

	Original Budget	Final Budget	Actual
Revenues			
Taxes	\$ 3,733,629	\$ 3,733,629	\$ 3,874,531
Intergovernmental	3,130,000	3,130,000	2,997,410
Licenses & permits	185,300	185,300	205,913
Fines, forfeitures and penalties	306,010	306,010	293,360
Reimbursements	2,500	2,500	75,550
Interest	200,000	200,000	441,060
Miscellaneous	156,690	156,690	89,999
Total	7,714,129	7,714,129	7,977,822
Expenditures			
Expenditures and other financing sources	9,495,152	9,495,152	8,574,320
Change in Fund Balance	\$ (1,781,023)	\$ (1,781,023)	\$ (596,498)

CAPITAL ASSET AND DEBT ADMINISTRATION

CAPITAL ASSETS

At December 31, 2024, the Village's Governmental Funds had invested \$17,596,777 net of depreciation (see Notes to Financial Statements # 7) in a variety of capital assets, as reflected in the following schedule.

Governmental Funds Change in Net Capital Assets

	Beginning Balance	Net Additions/ Deletions	Ending Balance
Non-depreciable assets			
Land	\$ 1,537,250	\$ 104,376	\$ 1,641,626
Construction in progress	1,476,301	(188,777)	1,287,524
Depreciable capital assets			
Land improvements	1,980,078	180,135	2,160,213
Infrastructure	11,563,781	699,609	12,263,390
Building & building improvements	4,896,983	554,281	5,451,264
Equipment & vehicles	2,198,381	246,115	2,444,496
	<u>23,652,774</u>	<u>1,595,739</u>	<u>25,248,513</u>
Accumulated depreciation on capital assets	<u>(6,055,995)</u>	<u>(849,688)</u>	<u>(6,905,683)</u>
Total	\$ 17,596,777	\$ 746,051	\$ 18,342,830

As allowed by GASB-34, the Village has elected to capitalize its infrastructure assets prospectively. During the current year, the Village expended \$699,609 of Village funds on infrastructure projects, land and land improvements, buildings and building improvements and miscellaneous equipment for the public works department and parks.

Long-term Debt

At December 31, 2024 the Village owed \$4,810,223 in long-term debt. This debt consists of \$843,249 in general obligation alternate revenue bonds net of related premium, \$271,839 in compensated absences, \$2,929,009 for the Police Pension liability, and \$766,126 for leases and subscription liability. The current portion expected to come due in 2024 is \$760,841.

State statutes limit the amount of general obligation debt the Village may issue up to 8.625% of its total assessed valuation. The current debt limitation based upon the 2023 assessed valuation is \$293,615,849 leaving a debt margin of \$25,331,152.

See Notes to Financial Statements for more details

CONTACTING THE VILLAGE'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, customers, investors and creditors with a general overview of the Village's finances and to demonstrate the Village's accountability for the money it receives. Questions concerning this report or requests for additional financial information should be directed to Mark D. Olson CPA, Treasurer, Village of Roscoe, P.O. Box 283, Roscoe, Illinois, 61073-0283.

BASIC FINANCIAL STATEMENTS

Village of RoscoeStatement of Net Position
December 31, 2024

Item # 2.

	Governmental Activities
Assets	
Cash and investments	\$ 10,596,675
Receivables net:	
Taxes receivable, net	1,764,197
Accounts receivable, net	29,145
Due from other governments	982,730
Prepaid expenses	203,854
Net pension asset, IMRF	354,949
Capital assets:	
Right of use, net of accumulated amortization	698,288
Subscriptions, net of accumulated amortization	67,838
Nondepreciable	2,929,150
Depreciable, net of accumulated depreciation	<u>15,413,680</u>
Total assets	<u>33,040,506</u>
Deferred Outflows of Resources	
Deferred outflows, IMRF	126,147
Deferred outflows, police pension liability	<u>525,530</u>
Total deferred outflows of resources	<u>651,677</u>
Liabilities	
Accounts payable	508,351
Accrued payroll	194,238
Accrued interest	741
Unearned revenues	462,950
Noncurrent liabilities:	
Due within one year	760,841
Due in more than one year	<u>4,049,382</u>
Total liabilities	<u>5,976,502</u>
Deferred Inflows of Resources	
Deferred inflows, IMRF	143,418
Deferred inflows, police pension liability	1,054,789
Unearned taxes	1,760,848
Unearned license fees	<u>153,875</u>
Total deferred inflows of resources	<u>3,112,930</u>
Net Position	
Net investment in capital assets	18,265,707
Restricted for:	
Capital projects	2,174,334
Debt service	378,901
Net pension asset, IMRF	354,949
Tax increment financing	30,121
Maintenance of road and bridges	2,160,342
Unrestricted	<u>1,238,397</u>
Total net position	<u>\$ 24,602,751</u>

See notes to financial statements

Village of Roscoe

Statement of Activities

Year Ended December 31, 2024

Item # 2.

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities					
General government	\$ 1,763,710	\$ 219,788	\$ -	\$ -	\$ (1,543,922)
Public safety	3,208,396	124,130	-	-	(3,084,266)
Public works	1,789,034	-	488,196	967,299	(333,539)
Culture and recreation	217,524	16,050	-	-	(201,474)
Interest and fiscal charges	20,042	-	-	-	(20,042)
Total governmental activities	<u>\$ 6,998,706</u>	<u>\$ 359,968</u>	<u>\$ 488,196</u>	<u>\$ 967,299</u>	<u>(5,183,243)</u>
General Revenues					
Taxes:					
Property taxes					1,747,934
Sales tax					2,186,748
Income tax					1,890,667
Local use tax					344,796
Telecommunications tax					114,536
Personal property replacement tax					176,818
Franchise taxes					156,784
Video game tax					526,906
Cannabis use tax					17,535
Interest					519,445
Intergovernmental revenues not restricted to specific programs					75,550
Miscellaneous					<u>77,777</u>
Total general revenues					<u>7,835,496</u>
Change in net position					2,652,253
Net Position, Beginning					<u>21,950,498</u>
Net Position, Ending					<u>\$ 24,602,751</u>

See notes to financial statements

Village of RoscoeBalance Sheet
December 31, 2024

Item # 2.

	General Fund	Special Revenue Motor Fuel Tax Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash and investments	\$ 5,186,411	\$ 1,835,148	\$ 2,784,237	\$ 790,879	\$ 10,596,675
Receivables:					
Taxes	1,764,197	-	-	-	1,764,197
Other	29,145	-	-	-	29,145
Due from other governments	941,488	41,242	-	-	982,730
Due from other funds	50,649	-	-	-	50,649
Prepaid expenses	203,854	-	-	-	203,854
Total assets	\$ 8,175,744	\$ 1,876,390	\$ 2,784,237	\$ 790,879	\$ 13,627,250
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts payable	\$ 314,142	\$ 47,256	\$ 146,953	\$ -	\$ 508,351
Accrued wages	134,175	-	-	-	134,175
Other payables	60,063	-	-	-	60,063
Due to other funds	-	-	-	50,649	50,649
Unearned revenues	-	-	462,950	-	462,950
Total liabilities	508,380	47,256	609,903	50,649	1,216,188
Deferred Inflows of Resources					
Property taxes levied for subsequent year	1,760,848	-	-	-	1,760,848
Unearned revenues	153,875	-	-	-	153,875
Unavailable revenues	207,386	-	-	-	207,386
Total deferred inflows of resources	2,122,109	-	-	-	2,122,109
Fund Balances					
Nonspendable - prepaid expenses	203,854	-	-	-	203,854
Restricted					
Capital projects	-	-	2,174,334	-	2,174,334
Debt service	-	-	-	378,901	378,901
Maintenance of roads and bridges	-	1,829,134	-	331,208	2,160,342
Tax increment financing	-	-	-	30,121	30,121
Committed - Franchise and right away agreement	508,808	-	-	-	508,808
Assigned - subsequent year budget	1,504,131	-	-	-	1,504,131
Unassigned	3,328,462	-	-	-	3,328,462
Total fund balances	5,545,255	1,829,134	2,174,334	740,230	10,288,953
Total liabilities, deferred inflows of resources and fund balances	\$ 8,175,744	\$ 1,876,390	\$ 2,784,237	\$ 790,879	\$ 13,627,250

See notes to financial statements

Village of Roscoe

Item # 2.

Reconciliation of Fund Balances of Governmental Funds to
the Governmental Activities in the Statement of Net Position
December 31, 2024

Total Fund Balance, Governmental Funds \$ 10,288,953

Amounts reported for governmental activities in the Statement of Net Position
are different because:

Net pension asset does not require current financial
resources therefore not recorded in the governmental funds 354,949

Capital assets used in governmental activities are not
financial resources and, therefore, are not reported
in the governmental funds.

Capital assets, including net right of use and subscription assets \$ 26,743,251
Accumulated depreciation (7,634,295) 19,108,956

Revenues in the statement of activities that do not provide
current financial resources are deferred in the funds 207,386

Interest on long-term debt is not accrued in governmental
funds, but is recognized as an expenditure when due.

All liabilities, both current and long-term, are
reported on the Statement of Net Position. (741)

Long-term liabilities, including bonds payable, are
not due and payable in the current period and
therefore are not reported in the governmental funds.

Alternative revenue bonds (830,000)
Premium on debt (13,249)
Lease liability (698,288)
Subscription liability (67,838)
Compensated absences (271,839) (1,881,214)

Net pension liability for the Police Pension Trust Fund is
shown as a noncurrent liability on the statement of
net position. (2,929,009)

Net differences between expected and actual experiences,
assumption changes, between projected and actual earnings
for the Police Pension Trust Fund are recognized as deferred
outflows (inflows) of resources on the statement of net position. (529,259)

Net differences between expected and actual experiences,
assumption changes, between projected and actual earnings
for the IMRF Pension Fund are recognized as deferred
outflows (inflows) of resources on the statement of net position. (17,270)

Total Net Position, Governmental Activities \$ 24,602,751

Village of Roscoe

Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended December 31, 2024

Item # 2.

	General Fund	Special Revenue Motor Fuel Tax Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
Taxes	\$ 3,874,531	\$ -	\$ -	\$ 171,477	\$ 4,046,008
Intergovernmental	2,997,410	488,196	967,299	-	4,452,905
Licenses and permits	205,913	-	-	-	205,913
Fines, forfeitures and penalties	293,360	-	-	-	293,360
Public charges for services	75,550	-	-	-	75,550
Investment income	441,060	78,385	-	-	519,445
Miscellaneous	89,999	-	3,233	-	93,232
Total revenues	<u>7,977,823</u>	<u>566,581</u>	<u>970,532</u>	<u>171,477</u>	<u>9,686,413</u>
Expenditures					
Current:					
General government	1,643,595	-	-	51	1,643,646
Public safety	3,142,050	-	-	-	3,142,050
Public works	994,646	117,041	-	-	1,111,687
Culture and recreation	191,335	-	-	-	191,335
Capital outlay	1,032,357	125,072	932,389	-	2,089,818
Debt service:					
Principal retirement	-	-	-	360,000	360,000
Interest and fiscal charges	-	-	-	25,091	25,091
Total expenditures	<u>7,003,983</u>	<u>242,113</u>	<u>932,389</u>	<u>385,142</u>	<u>8,563,627</u>
Excess (deficiency) of revenues over expenditures	<u>973,840</u>	<u>324,468</u>	<u>38,143</u>	<u>(213,665)</u>	<u>1,122,786</u>
Other Financing Sources (Uses)					
Proceeds from leases	345,036	-	-	-	345,036
Transfers in	-	-	1,643,273	272,100	1,915,373
Transfers out	<u>(1,915,373)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,915,373)</u>
Total other financing sources (uses)	<u>(1,570,337)</u>	<u>-</u>	<u>1,643,273</u>	<u>272,100</u>	<u>345,036</u>
Net change in fund balances	<u>(596,497)</u>	<u>324,468</u>	<u>1,681,416</u>	<u>58,435</u>	<u>1,467,822</u>
Fund Balances, Beginning	<u>6,141,752</u>	<u>1,504,666</u>	<u>492,918</u>	<u>681,795</u>	<u>8,821,131</u>
Fund Balances, Ending	<u>\$ 5,545,255</u>	<u>\$ 1,829,134</u>	<u>\$ 2,174,334</u>	<u>\$ 740,230</u>	<u>\$ 10,288,953</u>

See notes to financial statements

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in
Fund Balances to the Governmental Activities in the Statement of Activities
Year Ended December 31, 2024

Net Change in Fund Balances, Total Governmental Funds

\$ 1,467,822

Amounts reported for governmental activities in the Statement of Activities
are different because:

Governmental funds report capital outlays as expenditures. However, only certain items
according to policy are capitalized and depreciated in the Statement of Activities:

Capital outlay reported as an expenditure in the fund financial statements

but is capitalized in the government-wide financial statements

\$ 2,089,818

Some items reported as capital outlay were not capitalized

(149,041)

Depreciation/amortization is reported in the government-wide statements

(1,143,087)

797,690

The repayment of long-term debt is reported as an expenditure when due in governmental
funds but as a reduction of principal outstanding in the Statement of Activities.

360,000

Revenues in the statement of activities that do not provide
current financial resources are deferred in the funds

(35,454)

The change in net pension asset for the Illinois Municipal Retirement Fund is
reported only in the statement of activities.

111,697

The change in deferred inflows and outflows of resources for the Illinois Municipal
Retirement Fund (IMRF) and Police Pension Trust Fund are reported only in the statement of
activities.

(906,860)

The change in net pension liability for the Police Pension Trust Fund is
reported only in the statement of activities.

809,485

Debt issued provides current financial resources to governmental funds, but
issuing debt increases long-term liabilities in the statement of net position.
but the repayment reduces long-term liabilities in the statement of net position.

Lease financed

(345,036)

Lease repaid

273,868

Amortization of premium

4,416

Subscriptions repaid

19,531

(47,221)

Some expenses in the Statement of Activities do not require
the use of current financial resources and, therefore,
are not reported as expenditures in governmental funds.

Net change in accrued interest

633

Net change in compensated absences

94,461

95,094

Change in Net Position of Governmental Activities

\$ 2,652,253

Village of Roscoe

Item # 2.

Statement of Fiduciary Net Position -
Police Pension Fund
December 31, 2024

	<u>Pension Trust</u>
Assets	
Cash and equivalents	\$ 176,135
Investments, retirement plans Pooled/Common/Commingled Funds	<u>7,461,279</u>
Miscellaneous receivable	<u>2,005</u>
Total assets	<u>7,639,419</u>
Liabilities	
Accounts payable	1,375
Refund due to members	<u>22,238</u>
Total liabilities	<u>23,613</u>
Net Position	
Total net position	<u>\$ 7,615,806</u>

See notes to financial statements

Village of Roscoe

Item # 2.

Statement of Changes in Fiduciary Net Position -
Police Pension Fund
Year Ended December 31, 2024

	<u>Pension Trust</u>
Additions	
Contributions:	
Plan members	\$ 136,835
Employer	<u>466,054</u>
Total contributions	<u>602,889</u>
Investment income	<u>624,185</u>
Total investment income	624,185
Less investment expense	<u>(10,898)</u>
Net investment income	<u>613,287</u>
Total additions	<u>1,216,176</u>
Deductions	
Pension benefits	274,734
Refund of contributions	<u>5,103</u>
Total distributions	<u>279,837</u>
Administration expense	<u>34,171</u>
Total deductions	<u>314,008</u>
Change in fiduciary net position	902,168
Net Position, Beginning	<u>6,713,638</u>
Net Position, Ending	<u>\$ 7,615,806</u>

See notes to financial statements

1. Summary Of Significant Accounting Policies

The basic financial statements of the Village of Roscoe, Illinois (Village) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Village's accounting policies are described below.

Incorporation

The Village was incorporated in 1965. The Village operates under a President-Trustee form of government and provides the following services as authorized by statute: public safety (police), streets, public improvements, planning and zoning, financial and general administrative services.

Financial Reporting Entity

GAAP requires that the financial reporting entity include (1) the primary government, (2) organizations for which the primary government is financially accountable and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The Village is a municipal corporation governed by a Board of Trustees, which is elected by the public and has the exclusive responsibility and accountability for the decisions it makes. The Village has the statutory authority to adopt its own budget, to levy taxes and to issue bonded debt without the approval of another government. It has the right to sue and be sued and has the right to buy, sell, lease or mortgage property in its own name. Based on these criteria, the Village is considered a primary government. The Village has not identified any component units that are required to be included in the basic financial statements in accordance with the standards established by GASB.

Police Pension Employees Retirement System

The Village's sworn police employees participate in the Police Pension Fund (PPF). The PPF functions for the benefit of these employees and is governed by a five-member pension board. Funding for the PPF comes from the following sources: participant contributions as required by state statute, PPF investment returns and contributions from the Village as determined by an independent actuarial study. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of the Village's contribution levels. Although it is legally separate from the Village, the PPF is reported as if it were part of the primary government because its sole purpose is to provide retirement benefits for the Village's sworn police employees. The PPF is reported as a pension trust fund considered a primary government. The Village has not identified any component units that are required to be included in the basic financial statements in accordance with the standards established by GASB.

Fund Accounting

The Village uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain Village functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. Funds are classified into the following categories: governmental and fiduciary. Each category, in turn, is divided into separate funds.

Governmental funds are used to account for all or most of the Village's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of capital assets, the servicing of long-term debt and the management of funds held in trust that can be used for governmental services (permanent fund). The General Fund is used to account for all activities of the general government not accounted for in some other fund.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments or on behalf of other funds within the Village. The Village utilizes a pension trust fund which is generally used to account for assets that the Village holds in a fiduciary capacity or on behalf of others as their agent.

Government-Wide and Fund Financial Statements

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. The Statement requires that liabilities for compensated absences be recognized in financial statements prepared using the economic resources measurement focus for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This standard was implemented January 1, 2024. The impact of implementation was not material.

The government-wide financial statements Statement of Net Position and the Statement of Activities report information on all of the activities of the Village and is reported on a full accrual, economic resource basis, which recognizes all long-term assets/deferred outflows and receivables as well as long-term debt/deferred inflows and obligations.

The Village's net position is reported in three parts: net investment in capital assets; restricted; and unrestricted. The Village first utilizes restricted resources to finance qualifying activities.

The effect of material interfund activity has been eliminated from these statements. Governmental activities normally are supported by taxes and intergovernmental revenues.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function, segment or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include:

- 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and
- 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and fiduciary fund. Major individual governmental funds are reported as separate columns in the fund financial statements.

The Village reports the following major governmental funds:

General Fund

The General Fund accounts for the resources devoted to finance the services traditionally associated with local government. Included in these services are general administration of the Village, financial management, police, inspection services, streets, public works and building maintenance. Any other activity for which a special fund has not been created is accounted for in the General Fund.

Motor Fuel Tax Special Revenue Fund

The Motor Fuel Tax Special Revenue fund accounts for revenue allocations from the State for the Villages portion of tax collections on fuel sales. Funds are spent on various products, services and capital projects in compliance with the Illinois Department of Transportation.

Capital Projects Fund

The Capital Projects Fund accounts for the major capital expenditures financed through transfers from the general fund, the issuance of bonds or the receipt of grants.

The Village reports the following nonmajor governmental funds:

Special Revenue Funds

Special Revenue Funds used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes (other than major capital projects).

Street and Bridge
Tax Increment Financing

Debt Service Fund

Debt Service Fund - Bond & Interest used to account for and report financial resources that are restricted, committed or assigned to expenditure for payment of general long-term debt principal, interest and related costs.

In addition, the Village reports the following fund type:

Fiduciary Fund

Fiduciary Fund used to account for assets held by the Village in a trustee capacity or as an agent for individuals, private organizations and/or other governmental units.

Police Pension

Measurement Focus, Basis of Accounting and Financial Statement Presentation**Measurement Focus**

The Government-Wide Financial Statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). Grants, contributions and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Basis of Accounting

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, generally considered to be within 60 days after year-end. For this purpose, the Village considers revenues to be available if they are collected within 60 days after year-end. The Village recognizes property taxes when they become both measurable and available in the year intended to finance. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as expenditures when due.

Those revenues susceptible to accrual are property taxes, income taxes, franchise taxes, utility taxes, licenses, interest revenue and charges for services. Sales tax and telecommunication tax owed to the state at year-end on behalf of the Village are also recognized as revenue. Fines and permits revenues are not susceptible to accrual because generally they are not measurable until received in cash. In applying the susceptible-to-accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidelines.

Monies that are virtually unrestricted as to purpose of expenditure, and which are usually revocable only for failure to comply with prescribed compliance requirements are reflected as revenues at the time of receipt or earlier if the susceptible-to-accrual criteria are met.

The Village reports deferred revenue on its financial statements. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" or "earned" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the Village before it has a legal claim to them as when grant monies are received prior to the incurrences of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the financial statements and revenue is recognized.

Cash and Cash Equivalents

The Village considers all cash on hand, demand deposits and highly liquid investments with a maturity of three months or less when purchased to be cash and cash equivalents.

The Illinois Funds, a money-market mutual fund created by the Illinois State Legislature and controlled by the Illinois State Treasurer, is reported at a \$1 per share value, which equals the Village's fair value in the pool.

Investments

Investments with a maturity of one year or less and all nonnegotiable certificates of deposits are recorded at cost or amortized cost, which approximates fair value. All other investments and all investments of the pension trust funds are recorded at fair value. Fair value is determined based primarily on the basis of quoted market prices or cost plus accumulated interest.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond the date of this year-end are recorded as prepaid items.

Property Taxes

The Village annually establishes a legal right to revenue from property tax assessments upon enactment of a tax levy ordinance by the Village Board. Property taxes are recognized as a receivable at the time they are levied. Revenue from property taxes is recognized as the taxes are collected in the year intended to finance operations or when they become available to be used to pay liabilities of the current period, generally considered to be within sixty days after year end. Revenue from those taxes which are not considered available is unearned.

The property tax calendar for the 2024 tax levy to finance 2024 operations was as follows:

Lien date:	January 1, 2024
Levy date:	December 15, 2023
First installment due:	June 1, 2024
Second installment due:	September 1, 2024

Tax bills were mailed at least 30 days prior to the first installment due date. Property taxes are billed and collected by the County Treasurer of Winnebago County, Illinois.

Property Taxes

The Village's 2024 tax rates per \$100 of assessed valuation together with the related maximum tax rates are as follows:

Type of Levy	Rates Per \$100 of Assessed Valuation	
	2024 Rate	Legal Maximum
Village:		
Corporate	0.1826	0.4375
Police protection	0.1572	0.6000
Police pension	0.1553	None
Social security	0.0037	None
Liability insurance	0.0284	None
Total Village	0.5272	

The 2024 tax levy, which attached as an enforceable lien on property as of January 1, 2024, has been recorded as a receivable and as a deferred revenue as of December 31, 2024 as the tax had been levied by the Village but would not be extended or collected until calendar year 2025.

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, storm water), are reported in the applicable governmental activities columns in the Government-Wide Financial Statements. Capital assets are defined by the Village as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. As a result, certain capital outlay disbursements may not be recorded as a capital asset on the Statement of Net Position (e.g., water mains and sewer mains are considered capital assets but are capitalized by the respective special district and not by the Village). Capital assets are recorded at historical cost or estimated acquisition cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Depreciation and amortization of exhaustible capital assets is recorded as an allocated expense in the statements of activities, with accumulated depreciation and amortization reflected in the statement of net position. Depreciation and amortization is provided over the assets estimated useful lives using the straight-line method. The range of estimated useful lives by type of asset is as follows:

	<u>Years</u>
Assets	
Buildings	50
Improvements	10-45
Equipment and vehicles	3-15
Infrastructure	4-40
Right-of-use	5-7
Subscriptions	3-6

Infrastructure assets normally can be preserved for a significantly greater number of years than other capital assets because they normally (a) can be maintained in a condition that will allow them to be used longer than most other capital assets and (b) are stationary in nature. The Village elected to capitalize its infrastructure assets prospectively as provided by GASB criteria.

Compensated Absences

The Village employees are allowed to accumulate earned but not used vacation, sick and compensatory time benefits, subject to cap limits. All unused vacation, sick and compensatory time leave is accrued when incurred in the Government-Wide Financial Statements. A liability for these amounts is reported in the governmental funds only if it has matured (for example, as a result of employee resignation or retirement).

Short-Term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "Due from other funds" or "Due to other funds" on the Balance Sheet and are eliminated in the Government-Wide Financial Statements.

Long-Term Obligations

In the Government-Wide Financial Statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities financial statements. Bond premiums are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium. Bond issuance costs are expensed in the year of issuance.

In the fund financial statements, governmental funds recognize bond premiums and bond discounts as well as bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources. Debt issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period (s) and so will not be recognized as an inflow of resource (revenue) until that time.

Leases

The Village is a lessee because it leases capital assets from other entities. As a lessee, the Village reports a lease liability and an intangible right-to-use capital assets (known as the lease assets) on the government-wide financial statements. In the governmental fund financial statements, the Village recognizes lease proceeds and capital outlay at initiation of the lease and the outflow of resources for lease liability as a debt service payment. The Village does not have a policy in place for the recognition of leases as a lease liability and intangible capital asset.

Subscription-Based Information Technology Arrangements

The Village reports a subscription liability and an intangible right-to-use capital asset (known as the subscription asset) on the government-wide financial statements. In the governmental fund financial statements, the System recognizes subscription proceeds and capital outlay at initiation of the subscription and the outflow of resources for the subscription liability as a debt service payment.

Fund Equity/Net Position

In the fund financial statements GASB Statement No. 54 defined and requires the fund balance amounts to be reported within one of the following fund balance categories:

Nonspendable - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributions or the laws or regulations of other governments. When both restricted and unrestricted resources are available for use, it is the Village's policy to use restricted resources first, then unrestricted resources as they are needed.

Committed - amounts that can be used only for specified purposes determined by a formal action of the Village Board. The Village Board is the highest level of decision-making authority for the Village. Commitments may be modified or rescinded only through the same type of action it employed to previously commit those amounts.

Assigned - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Village's adopted policy, the Village Board may assign amounts for specific purposes.

Unassigned - all other spendable amounts.

In the Government-Wide Financial Statements, restricted net assets are legally restricted by outside parties for a specific purpose. Invested in capital assets, net of related debt represents the book value of capital assets less any long-term debt issued to acquire or construct the capital assets. All other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt” are classified as unrestricted net assets.

2. Stewardship, Compliance and Accountability

Legal Compliance and Accountability

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Annual appropriated budgets are adopted (at the fund level) for the General Fund and Special Revenue - Street & Bridge, Motor Fuel, Debt Service and Capital Projects Funds on the modified accrual basis with a line items basis by fund. The annual appropriated budget is legally enacted and provides for a legal level of control at the fund level. All annual appropriations lapse at fiscal year-end.

The Village follows these procedures in establishing the budgetary data reflected in the financial statements.

- The Village Finance Committee submits to the Village Board a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
- Public hearings are conducted to obtain taxpayer comments.
- Prior to January 1, the budget is legally enacted by Village Board action. This is the amount reported as original budget.
- The Village Board is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total appropriation of any fund must be approved by the Village Board as a supplemental appropriation ordinance.
- Budgets are adopted and formal budgetary integration is employed as a management control device during the year for General Fund, Special Revenue Funds - Street & Bridge, Motor Fuel, Debt Service Fund and Capital Projects Fund.
- All budgets for these funds are adopted on a basis consistent with generally accepted accounting principles.
- Budgetary authority lapses at year-end.
- State law requires that “expenditures be made in conformity with appropriations/ budget”. As under the budget act, transfers between line items, departments and funds may be made by administrative action. The final budget reflects all amendments made. The level of legal control is at the fund level.

3. Deposits and Investments

Permitted Deposits and Investments - Statutes authorize the Village to make deposits in commercial banks and savings and loan institutions and to invest in obligations of the U.S.

Treasury and U.S. agencies, obligations of states and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services and the Illinois Funds. Pension funds may also invest in certain non-U.S. obligations, mortgages, veteran's loans and life insurance company contracts and in certain instances mutual funds and equity securities.

Illinois Funds is an investment pool, managed by the State of Illinois, Office of the Treasurer, which allows governments within the State to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in Illinois Funds are valued at Illinois Fund's share price, the price, which approximate 100% of deposits held. The Illinois Funds are rated AAA by Fitch Rating Inc.

The following is a summary of deposits and investments:

	Book	Bank
Primary government:		
Cash and cash equivalents	\$ 989,778	\$ 1,155,316
Cash and demand deposits Illinois funds	9,356,897	9,356,897
Total cash primary government	<u>\$ 10,346,675</u>	<u>\$ 10,512,213</u>
Investments:		
Time deposits	<u>\$ 250,000</u>	<u>\$ 250,000</u>
Fiduciary (Police Pension Fund):		
Cash and cash equivalents	\$ 176,135	\$ 179,069
Cash and demand deposits Illinois funds	-	-
Total cash fiduciary	<u>\$ 176,135</u>	<u>\$ 179,069</u>
Investments:		
Equity	\$ 7,461,279	\$ 7,461,279
Fixed income	-	-
Total investments fiduciary	<u>\$ 7,461,279</u>	<u>\$ 7,461,279</u>

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of a bank failure, the Village's deposits may not be returned. The Village's policy requires that funds on deposit in excess of FDIC insurance must be secured by 110% of the fair value of the net amount of funds secured.

The Village maintains collateral agreements with its banks. At December 31, 2024, the banks had pledged various government securities in the amount of \$595,249 to secure the Village's deposits. The remaining balance is insured through the FDIC.

Interest Rate Risk

The Police Pension Fund's investment policy does not specifically address interest rate risks. At December 31, 2024 the Police Pension Fund had the following investments and maturities:

	<u>Fair Value</u>	<u>2025 Less Than 1 Year</u>	<u>2026-2030 1-5 Years</u>	<u>2031-2035 6-10 Years</u>	<u>Over 10 Years</u>
Police Pension					
Investment in IPOPIF	\$ 7,461,279	\$ 7,461,279	\$ -	\$ -	\$ -
Total investments	<u>\$ 7,461,279</u>	<u>\$ 7,461,279</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Concentration of Credit Risk

The Government's Police Pension Fund's investment policy was developed by the Illinois Police Officers' Investment Fund and does not specifically address concentration of credit risk.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. As of December 31, 2024, The Village's investments held in the Illinois Funds were not rated.

Fair Market Value Measurement

The Village categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The valuation method for recurring fair value measurements of investments is the quoted market prices approach. The Village's Police Pension Fund Investments are categorized as follows:

	<u>December 31, 2024</u>	<u>Fair Value Measurement Using</u>		
		<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Investments by fair value level:				
Investment in IPOPIP	\$ 7,461,279	\$ -	\$ -	\$ 7,461,279

4. Deferred Revenue

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned.

At the end of the current fiscal year, the various components of deferred revenue and unearned revenue reported in governmental funds were as follows:

	Unavailable	Unearned
Property taxes receivable, general fund	\$ -	\$ 1,760,848
Unearned revenue, capital projects fund	-	462,950
Other governmental units, general fund	207,386	153,875
Total unearned/unavailable revenue	\$ 207,386	\$ 2,377,673
Unearned revenue included in liabilities	\$ 462,950	
Unearned revenue included in deferred outflows	1,914,723	
Total unearned revenue	\$ 2,377,673	

5. Interfund Receivables, Payables and Transfers

Transfers between funds for the year ended December 31, 2024 are as follows:

	Transfers In	Transfers Out
General fund	\$ -	\$ 1,915,373
Special revenue funds:		
Bond and interest	272,100	-
Capital projects	1,643,273	-
Total	\$ 1,915,373	\$ 1,915,373

Transfers are used to (1) move revenues from the fund that statute or budget required to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to bond & interest from the fund collecting the receipts to the Bond & Interest Fund as debt service payments become due.

The following is a schedule of interfund receivables and payables including any overdrafts on pooled cash and investment accounts:

Receivable	Payable	Purpose	Amount
General fund	Tax Increment Financing fund	Interfund cash advance	\$ 50,649

6. Capital Assets

Capital asset activity for the year ended December 31, 2024 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated:				
Land	\$ 1,537,250	\$ 104,376	\$ -	\$ 1,641,626
Construction in progress	1,476,301	312,562	(501,339)	1,287,524
	<u>3,013,551</u>	<u>416,938</u>	<u>(501,339)</u>	<u>2,929,150</u>
Capital assets being depreciated:				
Land improvements	1,980,078	180,135	-	2,160,213
Infrastructure	11,563,781	699,609	-	12,263,390
Building and improvements	4,896,983	554,281	-	5,451,264
Equipment and vehicles	2,198,381	246,115	-	2,444,496
	<u>20,639,223</u>	<u>1,680,140</u>	<u>-</u>	<u>22,319,363</u>
Total capital assets being depreciated				
Less accumulated depreciation for:				
Land improvements	(452,787)	(51,754)	-	(504,541)
Infrastructure	(2,877,236)	(554,782)	-	(3,432,018)
Building and improvements	(1,107,014)	(116,883)	-	(1,223,897)
Equipment and vehicles	(1,618,958)	(126,269)	-	(1,745,227)
	<u>(6,055,995)</u>	<u>(849,688)</u>	<u>-</u>	<u>(6,905,683)</u>
Accumulated depreciation				
Total capital assets being depreciated, net	<u>14,583,228</u>	<u>830,452</u>	<u>-</u>	<u>15,413,680</u>
Total governmental activities capital assets, net of depreciation	<u>\$ 17,596,779</u>	<u>\$ 1,247,390</u>	<u>\$ (501,339)</u>	<u>\$ 18,342,830</u>

Depreciation expense was charged to the following functions/programs of the primary government:

Governmental activities:	
General government	\$ 38,704
Public safety	72,506
Public works	685,072
Culture and recreation	<u>53,406</u>
Total governmental activities, depreciation expense	<u>\$ 849,688</u>

7. Right-of-Use-Assets

The Lease right-of-use asset activity for the year ended December 31, 2024 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Lease assets being amortized:				
Equipment	\$ 146,862	\$ -	\$ -	\$ 146,862
Vehicles	905,366	345,036	-	1,250,402
	<u>1,052,228</u>	<u>345,036</u>	<u>-</u>	<u>1,397,264</u>
Accumulated amortization:				
Equipment	(57,183)	(29,239)	-	(86,422)
Vehicles	(367,925)	(244,629)	-	(612,554)
	<u>(425,108)</u>	<u>(273,868)</u>	<u>-</u>	<u>(698,976)</u>
Total governmental activities lease assets net of accumulated amortization	<u>\$ 627,120</u>	<u>\$ 71,168</u>	<u>\$ -</u>	<u>\$ 698,288</u>

8. Subscription Assets

The Subscription asset activity for the year ended December 31, 2024 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Subscription asset being amortized:				
Equipment	\$ 97,474	\$ -	\$ -	\$ 97,474
Less accumulated amortization:				
Equipment	(10,105)	(19,531)	-	(29,636)
Total book value of subscription asset	<u>\$ 87,369</u>	<u>\$ (19,531)</u>	<u>\$ -</u>	<u>\$ 67,838</u>

9. Long-Term Obligations

The outstanding obligations as of December 31, 2024 consist of the following:

	December 31, 2024	Current Portion
\$1,100,000 General Obligation Alternative Revenue Bonds, series 2017 (sales tax alternate revenue source). Annual principal payments ranging from \$115,000 to \$135,000 due through 2026. Interest rate is 2.125% due June 15 and December 15.	\$ 265,000	\$ 130,000
\$2,095,000 General Obligation Alternative Revenue Refunding Bonds, series 2018 (telecommunication tax alternative revenue source). Annual principal payments ranging from \$205,000 to \$240,000 due through 2027. Interest rate is 2.15% due June 15 and December 15.	565,000	235,000
Bond premium, related to debt	13,249	4,416
Compensated absences	271,839	90,613
Police pension liability	2,929,009	-
	<u>\$ 4,044,097</u>	<u>\$ 460,029</u>

The annual debt service requirements to maturity, including principal and interest, are as follows:

<u>Years Ending December 31:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>
2025	\$ 365,000	\$ 17,779	\$ 382,779
2026	375,000	9,964	384,964
2027	90,000	1,935	91,935
Total	<u>\$ 830,000</u>	<u>\$ 29,678</u>	<u>\$ 859,678</u>

Lease Liabilities

The outstanding lease obligations as of December 31, 2024 consist of the following:

Lessee Lease Liabilities

Governmental Activities					Balance
Lease Liability Description	Date of Issue	Final Maturity	Interest Rate	Original Indebtedness	December 31, 2024
Vehicle	12/01/2020	01/01/2026	1.37 %	\$ 90,816	\$ 17,983
Vehicle	12/01/2020	01/01/2026	1.37	90,816	17,983
Vehicle	12/01/2020	01/01/2026	1.37	114,036	22,426
Vehicle	12/01/2020	01/01/2026	1.37	114,036	22,426
Vehicle	12/01/2020	01/01/2026	1.37	114,036	22,426
Vehicle	11/01/2022	11/01/2026	4.27	51,226	21,110
Vehicle	11/01/2022	11/01/2026	4.27	43,890	23,374
Vehicle	11/01/2022	11/01/2026	4.27	35,071	18,736
Body cameras	02/01/2022	02/01/2027	1.63	153,710	60,440
Vehicle	02/01/2023	02/01/2027	7.72	19,395	11,024
Vehicle	04/01/2023	04/01/2028	7.72	73,855	38,590
Vehicle	02/01/2023	02/01/2028	7.40	142,106	87,814
Vehicle	07/01/2023	07/01/2027	7.82	48,343	16,183
Vehicle	04/01/2024	04/01/2029	7.86	90,343	79,620
Vehicle	07/01/2024	07/01/2028	8.19	51,760	46,324
Vehicle	09/01/2024	09/01/2028	7.36	18,731	17,388
Vehicle	09/01/2024	09/01/2028	7.36	18,731	17,388
Vehicle	09/01/2024	09/01/2030	7.29	114,237	109,460
Vehicle	09/01/2024	09/01/2028	7.68	51,234	47,593
Total					<u>\$ 698,288</u>

The annual lease amortization requirements to maturity, including principal and interest, are as follows:

Years Ending December 31:	Principal	Interest	Total Payment
2025	\$ 279,479	\$ 49,504	\$ 328,983
2026	184,098	33,527	217,625
2027	123,685	20,478	144,163
2028	66,725	8,508	75,233
2029	28,146	3,211	31,357
2030	16,155	825	16,980
Total	<u>\$ 698,288</u>	<u>\$ 116,053</u>	<u>\$ 814,341</u>

The annual subscription amortization requirements to maturity, including principal and interest, are as follows:

Years Ending December 31:	Principal	Interest	Total Payment
2025	\$ 21,333	\$ 6,989	\$ 28,322
2026	13,492	4,618	18,110
2027	15,031	3,078	18,109
2028	17,982	128	18,110
	<u>\$ 67,838</u>	<u>\$ 14,813</u>	<u>\$ 82,651</u>

The bonds payable, loan payable, unamortized loan payable discounts and postemployment benefits are paid from General Fund revenues. Alternate revenue bonds are paid from the telecommunications taxes.

Long-term liability activity for the year ended December 31, 2024, was as follows:

Governmental	Beginning Balance	New Increases	Decreases	Ending Balance	Amount Due Within One Year
General fund:					
Alternative revenue bonds	\$ 1,190,000	\$ -	\$ 360,000	\$ 830,000	\$ 365,000
Bond premium, related to debt	17,665	-	4,416	13,249	4,416
Compensated absences	366,300	271,839	366,300	271,839	90,613
Police pension liability	3,738,494	-	809,485	2,929,009	-
Lease liability	627,120	345,036	273,868	698,288	279,479
Subscription liability	87,369	-	19,531	67,838	21,333
Total	<u>\$ 6,026,948</u>	<u>\$ 616,875</u>	<u>\$ 1,833,600</u>	<u>\$ 4,810,223</u>	<u>\$ 760,841</u>

Legal Debt Margin

The Village's aggregate indebtedness is subject to a statutory limitation by the State of Illinois of 8.625% of its equalized assessed value. At December 31, 2023, the statutory limit of the Village was \$25,331,152.

10. Contingent Liabilities

Litigation

The Village is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the Village's attorney the resolution of these matters will not have a material adverse effect on the financial condition of the Village.

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the state government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Village expects such amounts, if any, to be immaterial.

11. Employee Retirement Systems

The Village contributes to two defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), an agent-multiple-employer public employee retirement system and the Police Pension Plan which is a single-employer pension plan. The benefits, benefit levels, employee contributions and employer contributions for the two plans are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. The Police Pension Plan does not issue a separate report on the pension plan. However, IMRF does issue a publicly available report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report can be obtained at www.imrf.org.

Illinois Municipal Retirement Fund**Plan Description**

The Village's defined benefit pension plan for regular employees provides retirement and disability benefits, postretirement increases and death benefits to plan members and beneficiaries. The Village's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position and required supplementary information. The report is available for download at www.imrf.org.

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96.

Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms

As of December 31, 2024, the following employees were covered by the benefit terms:

	<u>IMRF Regular</u>
Retirees and beneficiaries currently receiving benefits	13
Inactive plan members entitled to but not yet receiving benefits	7
Active plan members receiving benefits	14
Active plan member temporary disability	-
Total	<u>34</u>

Contributions

As set by statute, the Village's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Village's annual contribution rate for calendar year 2024 was 1.7%. For the fiscal year ended December 31, 2024, the Village contributed \$15,031 to the plan. The Village also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Pension Liability

The Village's net pension liability was measured as of December 31, 2024. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2024:

- The Actuarial Cost Method used was Aggregate Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 2.25%.
- Salary Increases were expected to be 2.75% to 13.75%, including inflation.
- The Investment Rate of Return was assumed to be 7.25%.
- Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.

Mortality

For nondisabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables and future mortality improvements projected using scale MP-2020.

Long-Term Expected Real Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Portfolio Target Percentage	Expected Real Rate Return One Year
Domestic equity	33.5 %	5.70 %
International equity	18.0	7.10
Fixed income	24.5	5.30
Real estate	10.5	7.30
Alternative investments	12.5	6.05-10.00
Cash equivalents	1.0	3.60
Total	<u>100.0 %</u>	Long-term

Discount Rate

The discount rate used to measure the total pension liability was 7.25%, same as the prior valuations. The projection of cash flows used to determine the discount rates assumed that members contributions will be made at the current contribution rate and that Village contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rates. Based on those assumptions, the fiduciary net positions were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return was applied to all periods of projected benefits payments to determine the total pension liability.

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 4.08% and the single discount rate is 7.25%.

Changes in the Net Pension Liability

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a)-(b)
Net pension liability (asset) at December 31, 2023	\$ 1,836,520	\$ 2,079,772	\$ (243,252)
Changes for the year:			
Service cost	67,167	-	67,167
Interest on the total pension liability	132,328	-	132,328
Differences between expected and actual experience of the total pension liability	(138,693)	-	(138,693)
Changes of assumptions	-	-	-
Contributions, employer	-	15,031	(15,031)
Contributions, employees	-	39,143	(39,143)
Benefit payments, including refunds of employee contributions	(89,786))	(89,786)	-
Net investment income	-	197,932	(197,932)
Other (net transfer)	-	(79,607)	79,607
Net pension liability (asset) at December 31, 2024	<u>\$ 1,807,536</u>	<u>\$ 2,162,485</u>	<u>\$ (354,949)</u>

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	Single Discount Rate Assumption		
	1% Decrease 6.25%	Current 7.25%	1% Increase 8.25%
Total pension liability	\$ 2,020,066	\$ 1,807,536	\$ 1,633,645
Plan fiduciary net position	<u>2,162,485</u>	<u>2,162,485</u>	<u>2,162,485</u>
Net pension liability (asset)	<u>\$ (142,419)</u>	<u>\$ (354,949)</u>	<u>\$ (528,840)</u>

Total Net Pension Asset for the IMRF plan is \$354,949 at December 31, 2024.

Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2024 the Village recognized pension income of \$419,785. At December 31, 2024, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred amounts to be recognized in pension expense in future periods:		
Differences between expected and actual experience	\$ 38,493	\$ 43,739
Changes of assumptions	-	9,601
Net difference between projected and actual earnings on pension plan investments	<u>87,654</u>	<u>90,078</u>
Total deferred amounts to be recognized in pension expense in future periods	<u>\$ 126,147</u>	<u>\$ 143,418</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Years Ending December 31:	Regular Plan Net Deferred Outflows of Resources
2025	\$ 13,866
2026	36,393
2027	(57,265)
2028	<u>(10,265)</u>
	<u>\$ (17,271)</u>

Police Pension Plan

Police sworn personnel are covered by the Police Pension Plan. Although this is a single-employer pension plan, the defined benefits and employee and employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/3-1) and may be amended only by the Illinois legislature. The Village accounts for the plan as a Pension Trust Fund. At January 1, 2024, the Police Pension Plan membership consisted of:

Retirees and beneficiaries currently receiving benefits	7
Inactive plan members entitled to but not yet receiving benefits	7
Active plan members	<u>14</u>
Total	<u><u>28</u></u>

Benefits Provided

The Police Pension Plan provides retirement benefits as well as death and disability benefits. Tier 1 employees (those hired prior to January 1, 2012) attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to one-half of the salary attached to the rank held on the last day of service, or for one year prior to the last day, whichever is greater. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75.00% of such salary. Employees with at least 8 years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a police officer who retired after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3.00% of the original pension and 3.00% compounded annually thereafter.

Tier 2 employees (those hired on or after January 1, 2012) attaining the age of 55 or older with 10 or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the police officer during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Police officers' salary for pension purposes is capped at \$106,800 as of 2011, plus the lesser of 50% of the annual change in the Consumer Price Index or 3.00% compounded. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75.00% of such salary. Employees with at least 10 years may retire at or after age 50 and receive a reduced benefit (i.e., .5% of each month under 55). The monthly benefit of a Tier 2 police officer shall be increased annually at age 60 on the January 1st after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3.00% or 50% of the change in the Consumer Price Index for the proceeding calendar year.

Contributions

Employees are required by ILCS to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The Village is required to contribute the remaining amounts necessary to finance the plan and the administrative costs as actuarially determined by an enrolled actuary. The Village made a contribution of \$500,616 for the year ended December 31, 2024.

Net Pension Liability

The Village's net pension liability was measured at December 31, 2024. The measurement period for pension expense was January 1, 2024 to December 31, 2024. The reporting period is January 1, 2024 to December 31, 2024. The Sponsor's Net Pension Liability was measured as of December 31, 2024. The Total Pension Liability used to calculate the Net Pension Liability was determined as of that date.

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2024.

Inflation	2.5%
Salary increases	Service based
Discount rate	6.50%
Investment rate of return	6.50%
Mortality rate	PubS-2010 Active Lives, Inactive Lives, Beneficiaries and Disabled Lives, projected five years pasty the valuation date with Scale MP-2021.

The mortality assumptions sufficiently accommodate anticipated future mortality improvements.

The Long-Term Expected Rate of Return on Pension Plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, Net of Pension Plan investment expenses and inflation) are developed for each major asset class.

These ranges are combined to produce the Long-Term Expected Rate of Return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of geometric real rates of return for each major asset class included in the Pension Plan's target asset allocation as of December 31, 2024 are summarized in the following table:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Growth	58 %	65.00 %
Income	16	14.00
Inflation protection	9	11.00
Rick mitigation	17	10.00
Total	100 %	

Concentrations - The Plan does not provide information on individual holdings, so the Village is not aware of any one organization that represents 5% or more of the Pension Plan's fiduciary net position.

Discount Rate - The Discount Rate used to measure the Total Pension Liability was 6.50%.

The projection of cash flows used to determine the Discount Rate assumed that Plan Member contributions will be made at the current contribution rate and that Sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the Member rate. Based on those assumptions, the Pension Plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the Long-Term Expected Rate of Return on Pension Plan investments (6.50%) was applied to all periods of projected benefit payments to determine the Total Pension Liability.

For purpose of this valuation, the expected rate of return on pension plan investments is 6.50%; the municipal bond rate is 4.00% (based on the daily rate closest to, but not later than the measurement date of the S&P Municipal Bond 20 Year High Grade Rate Index). The resulting single discount rate is 6.50%.

Changes in Net Pension Liability

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a)-(b)
Balance at December 31, 2023	\$ 10,452,132	\$ 6,713,638	\$ 3,738,494
Changes for the year:			
Service cost	306,110	-	306,110
Interest on the total pension liability	690,191	-	690,191
Differences between expected and actual experience of the total pension liability	(582,259)	-	(582,259)
Changes of assumptions	-	-	-
Contributions, employer	-	500,616	(500,616)
Contributions, employees	-	143,793	(143,793)
Net investment income	-	613,289	(613,289)
Benefit payments, including refunds of employee contributions	(279,837)	(279,837)	-
Administrative expenses	-	(34,171)	34,171
Net changes	134,205	943,690	(809,485)
Balances at December 31, 2024	\$ 10,586,337	\$ 7,657,328	\$ 2,929,009

Sensitivity of the Net Pension Liability to changes in the Discount Rate

The following presents the plan's net pension liability calculated using the Single Discount Rate of 6.00% as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	Single Discount Rate Assumption		
	1% Decrease 5.50%	Current 6.50%	1% Increase 7.50%
Sponsor's net pension liability	\$ 4,738,217	\$ 2,929,009	\$ 1,484,411

**Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources
 Related to Pensions**

For the year ended December 31, 2024, the Village will recognize a Pension Expense of \$419,782. On December 31, 2024, the Sponsor reported Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred amounts to be recognized in pension expense in future periods:		
Differences between expected and actual experience	\$ 259,262	\$ 647,565
Changes of assumptions	176,775	407,224
Net difference between projected and actual earnings on pension plan investments	<u>89,493</u>	<u>-</u>
Total deferred amounts to be recognized in pension expense in future periods	<u>\$ 525,530</u>	<u>\$ 1,054,789</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ending December 31:	Regular Plan Net Deferred Outflows of Resources
2025	\$ 19,201
2026	30,178
2027	(285,107)
2028	(228,925)
2029	<u>(64,606)</u>
	<u>\$ (529,259)</u>

12. Pledged Taxes

The Village pledged the revenue from its telecommunications tax for the payment of the bond principal and interest on the \$2,095,000 general obligation alternate revenue refunding bonds series 2018 that were issued to fund the expansion and renovation of Village Hall and various water and sewer projects. During 2024, the Village reported \$115,980 in revenue from the telecommunications tax and \$131,168 in transfers from other general fund sources. Funds for payment of the 2024 principal of \$235,000 and interest of \$12,148 have been deposited in the debt service fund prior to the end of the 2024 fiscal year. The expected payments from this revenue source are approximately \$247,000 per year or approximately 190% of the expected revenue from this source through 2026. The remaining amounts due will be covered by other general fund sources.

The Village pledged the revenue from its sales tax for the payment of the bond principal and interest on the \$1,100,000 general obligation alternate revenue bonds series 2017 that were issued to fund the expansion and renovation of Village Hall/Police Department. At the end of 2024, the Village Transferred \$135,631 of sales tax revenue for principal and interest payments due in fiscal year 2024. The expected payments from this source of revenue are approximately \$137,000 per year or approximately 6% of the expected revenue from sales tax.

13. Risk Management**Liability Insurance**

The Village is exposed to various risks related to torts; theft of, damage to, and destruction of assets; errors and omissions; employee health and accident claims; and natural disasters. The Village has purchased commercial insurance to provide for any expenses that may result from claims related to the aforementioned risks of loss.

The amounts of settlements have not exceeded insurance coverage in each of the past three years.

14. Agreements

The Village has approved an agreement for Trunk Sewer Extension Cost Sharing and Reimbursement of McCurry Road Trunk Sewer Phase 3. The agreement would provide that the Village would be obligated for 1/3 of the total project costs estimated not to exceed \$960,000. The Village contributed \$320,000 during 2009; however, this project is currently on hold with no scheduled construction commencement date. After completion of the project, the Village expects to recover its costs through future connection fees. The Rock River Water Reclamation District is expected to be the owner of the sewer system upon completion of the project.

The Village has entered into an agreement with another developer where the Village, in exchange for the developer completing improvements that would enhance future economic growth in the area, the Village would rebate 75% of the Municipal Retailer's Occupation Tax for a period of 7 years commencing with sales made in December of 2018 and thereafter. The Village has rebated \$260,149 to date under this agreement. Rebates are expected to be about \$80,000 per year for the remaining three years of the agreement.

15. Effect of New Accounting Standards on Current-Period Financial Statements

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 102, *Certain Risk Disclosures*
- Statement No. 103, *Financial Reporting Model Improvements*
- Statement No. 104, *Disclosure of Certain Capital Assets*

When they become effective, application of these standards may restate portions of these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

Village of Roscoe

Item # 2.

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -

General Fund

Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Taxes	\$ 3,733,629	\$ 3,733,629	\$ 3,874,531	\$ 140,902
Intergovernmental	3,130,000	3,130,000	2,997,410	(132,590)
Licenses and permits	185,300	185,300	205,913	20,613
Fines, forfeitures and penalties	306,010	306,010	293,360	(12,650)
Public charges for services	2,500	2,500	75,550	73,050
Investment income	200,000	200,000	441,060	241,060
Miscellaneous	156,690	156,690	89,999	(66,691)
Total revenues	7,714,129	7,714,129	7,977,823	263,694
Expenditures				
Current:				
General government	1,674,749	1,674,749	1,643,595	31,154
Public safety	3,599,588	3,599,588	3,142,050	457,538
Public works	1,314,589	1,314,589	994,646	319,943
Culture and recreation	294,963	294,963	191,335	103,628
Capital outlay	554,500	554,500	1,032,357	(477,857)
Total expenditures	7,438,389	7,438,389	7,003,983	434,406
Excess of revenues over expenditures	275,740	275,740	973,840	698,100
Other Financing Sources (Uses)				
Proceeds from leases	-	-	345,036	345,036
Transfers out	(2,056,763)	(2,056,763)	(1,915,373)	141,390
Total other financing sources (uses)	(2,056,763)	(2,056,763)	(1,570,337)	486,426
Net change in fund balances	\$ (1,781,023)	\$ (1,781,023)	(596,497)	\$ 1,184,526
Fund Balance, Beginning			6,141,752	
Fund Balance, Ending			\$ 5,545,255	

See notes to required supplementary information

Village of Roscoe

Item # 2.

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -

Special Revenue - Motor Fuel Tax Fund

Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Motor fuel tax allocations	\$ 482,200	\$ 482,200	\$ 488,196	\$ 5,996
Investment income	35,000	35,000	78,385	43,385
Total revenues	517,200	517,200	566,581	49,381
Expenditures				
Current:				
Public works	204,562	204,562	117,041	87,521
Capital outlay	500,000	500,000	125,072	374,928
Total expenditures	704,562	704,562	242,113	462,449
Excess (deficiency) of revenues over expendi	(187,362)	(187,362)	324,468	511,830
Net change in fund balances	\$ (187,362)	\$ (187,362)	324,468	\$ 511,830
Fund Balance, Beginning			1,504,666	
Fund Balance, Ending			\$ 1,829,134	

See notes to required supplementary information

Village of Roscoe

Item # 2.

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -

Capital Projects Fund

Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Intergovernmental charges for services	\$ -	\$ -	\$ 967,299	\$ 967,299
Miscellaneous	-	-	3,233	3,233
Total revenues	-	-	970,532	970,532
Expenditures				
Current:				
Public works	85,200	85,200	-	85,200
Capital outlay:				
Other Infrastructure projects	1,699,463	1,699,463	932,389	767,074
Total expenditures	1,784,663	1,784,663	932,389	852,274
Excess (deficiency) of revenues over expenditures	(1,784,663)	(1,784,663)	38,143	1,822,806
Other Financing Sources				
Transfers in	2,217,663	2,217,663	1,643,273	(574,390)
Total other financing sources	2,217,663	2,217,663	1,643,273	(574,390)
Net change in fund balances	\$ 433,000	\$ 433,000	1,681,416	\$ 1,248,416
Fund Balance, Beginning			492,918	
Fund Balance, Ending			\$ 2,174,334	

See notes to required supplementary information

Village of Roscoe, Illinois

Item # 2.

Schedule of Changes in Net Pension Liability and Related Ratios
Illinois Municipal Retirement Fund - Regular Plan
December 31, 2024
Last 10 Calendar Years

Calendar Years Ended December 31,	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability										
Service cost	\$ 67,167	\$ 60,678	\$ 60,165	\$ 59,032	\$ 51,695	\$ 63,839	\$ 54,279	\$ 59,727	\$ 65,303	\$ 60,724
Interest on the total pension liability	132,328	121,682	108,845	103,532	104,496	102,455	109,338	102,806	95,079	87,364
Difference between expected and actual experience	(138,693)	58,546	82,425	(17,696)	(85,479)	(33,064)	(165,195)	49,926	6,722	1,973
Assumption changes	-	(14,279)	-	-	(4,828)	-	37,979	(52,939)	-	-
Benefit payments and refunds	(89,786)	(76,289)	(72,954)	(71,367)	(94,322)	(103,702)	(67,981)	(71,430)	(51,157)	(47,803)
Net change in total pension liability	(28,984)	150,338	178,481	73,501	(28,438)	29,528	(31,580)	88,090	115,947	102,258
Total Pension Liability, Beginning	<u>1,836,520</u>	<u>1,686,182</u>	<u>1,507,701</u>	<u>1,434,200</u>	<u>1,462,638</u>	<u>1,433,110</u>	<u>1,464,690</u>	<u>1,376,600</u>	<u>1,260,653</u>	<u>1,158,395</u>
Total Pension Liability, Ending (a)	<u>\$ 1,807,536</u>	<u>\$ 1,836,520</u>	<u>\$ 1,686,182</u>	<u>\$ 1,507,701</u>	<u>\$ 1,434,200</u>	<u>\$ 1,462,638</u>	<u>\$ 1,433,110</u>	<u>\$ 1,464,690</u>	<u>\$ 1,376,600</u>	<u>\$ 1,260,653</u>
Plan Fiduciary Net Position										
Employer contributions	\$ 15,031	\$ 7,925	\$ 15,106	\$ 20,956	\$ 28,540	\$ 17,545	\$ 28,299	\$ 32,900	\$ 31,695	\$ 31,816
Employee contributions	39,143	33,642	28,442	28,664	26,264	25,306	26,203	23,389	24,762	25,340
Pension plan net investment income	197,932	205,759	(281,539)	325,998	260,061	274,917	(104,811)	279,639	93,262	7,172
Benefit payments and refunds	(89,786)	(76,289)	(72,954)	(71,367)	(94,322)	(103,702)	(67,981)	(71,430)	(51,157)	(47,803)
Other	(79,607)	42,003	2,298	(8,591)	(85,880)	22,701	(163,532)	(32,120)	92,815	(79,867)
Net change in plan fiduciary net position	82,713	213,040	(308,647)	295,660	134,663	236,767	(281,822)	232,378	191,377	(63,342)
Plan Fiduciary Net Position, Beginning	<u>2,079,772</u>	<u>1,866,732</u>	<u>2,175,379</u>	<u>1,879,719</u>	<u>1,745,056</u>	<u>1,508,289</u>	<u>1,790,111</u>	<u>1,557,733</u>	<u>1,366,356</u>	<u>1,429,698</u>
Plan Fiduciary Net Position, Ending (b)	<u>\$ 2,162,485</u>	<u>\$ 2,079,772</u>	<u>\$ 1,866,732</u>	<u>\$ 2,175,379</u>	<u>\$ 1,879,719</u>	<u>\$ 1,745,056</u>	<u>\$ 1,508,289</u>	<u>\$ 1,790,111</u>	<u>\$ 1,557,733</u>	<u>\$ 1,366,356</u>
Net Pension Liability (Asset), Ending (a) - (b)	<u>\$ (354,949)</u>	<u>\$ (243,252)</u>	<u>\$ (180,550)</u>	<u>\$ (667,678)</u>	<u>\$ (445,519)</u>	<u>\$ (282,418)</u>	<u>\$ (75,179)</u>	<u>\$ (325,421)</u>	<u>\$ (181,133)</u>	<u>\$ (105,703)</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	119.64%	113.25%	110.70%	144.28%	131.06%	119.31%	105.25%	122.22%	113.16%	108.38%
Covered Valuation Payroll	873,874	747,597	632,040	636,970	583,650	562,347	582,282	519,753	550,266	563,120
Net Pension Liability as a Percentage of Covered Valuation Payroll	-40.62%	-32.54%	-28.57%	-104.82%	-73.33%	-50.22%	-12.91%	-62.61%	-32.92%	-18.77%

See notes to required supplementary information

Village of Roscoe, Illinois

Item # 2.

Schedule of Employer Contributions
 Illinois Municipal Retirement Fund - Regular Plan
 December 31, 2024
 Last 10 Calendar Years*

Calendar Years Ended December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
2015	\$ 31,816	\$ 31,816	\$ -	\$ 563,120	5.65%
2016	31,695	31,695	-	550,266	5.76%
2017	32,900	32,900	-	519,753	6.33%
2018	28,299	28,299	-	582,282	4.86%
2019	17,545	17,545	-	562,347	3.12%
2020	28,540	28,540	-	583,650	4.89%
2021	20,956	20,956	-	636,970	3.29%
2022	15,106	15,106	-	632,040	2.39%
2023	7,925	7,925	-	747,597	1.06%
2024	15,031	15,031	-	873,874	1.72%

Notes to Schedule:**Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2024 Contribution Rate.****Valuation Date:**

Notes: Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine 2024 Contribution Rates:

Actuarial Cost Method: Aggregate entry age normal
 Amortization Method: Level percentage of payroll, closed
 Remaining Amortization Period: 19-year closed period.
 Asset Valuation Method: 5-year smoothed market; 20% corridor
 Wage Growth: 2.75%
 Price Inflation: 2.25%

Salary Increases: 2.75% to 13.75%, including inflation
 Investment Rate of Return: 0.0725
 Retirement Age: Experience-based table of rates that are specific to the type of eligibility condition.

Mortality: For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-weighted, below-median income General, Disabled Retiree, Male and Female (both unadjusted) tables and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables and future mortality improvements projected using scale MP-2020.

Other Information:

Notes: There were no benefit changes during the year.

* Based on Valuation Assumptions used in the December 31, 2022, actuarial valuation.

Village of Roscoe, Illinois
Item # 2.

Schedule of Changes in Net Pension Liability and Related Ratios
 Illinois Municipal Retirement Fund - SLEP
 December 31, 2024
 Last 10 Calendar Years*

Calendar Years Ended December 31,	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability										
Service cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on the total pension liability	-	-	-	-	-	-	-	-	5,653	6,474
Benefit changes	-	-	-	-	-	-	-	-	-	-
Difference between expected and actual experience	-	-	-	-	-	-	-	-	(81,023)	(17,430)
Assumption changes	-	-	-	-	-	-	-	-	-	-
Benefit payments and refunds	-	-	-	-	-	-	-	-	-	-
Net change in total pension liability	-	-	-	-	-	-	-	-	(75,370)	(10,956)
Total Pension Liability, Beginning	-	-	-	-	-	-	-	-	75,370	86,326
Total Pension Liability, Ending (a)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,370</u>
Plan Fiduciary Net Position										
Employer contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee contributions	-	-	-	-	-	-	-	-	-	-
Pension plan net investment income	-	-	-	-	-	-	-	-	5,653	419
Benefit payments and refunds	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	(81,035)	(8,745)
Net change in plan fiduciary net position	-	-	-	-	-	-	-	-	(75,382)	(8,326)
Plan Fiduciary Net Position, Beginning	-	-	-	-	-	-	-	-	75,382	83,708
Plan Fiduciary Net Position, Ending (b)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,382</u>
Net Pension Liability, Ending (a) - (b)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (12)</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.02%
Covered Valuation Payroll	-	-	-	-	-	-	-	-	-	-
Net Pension Liability as a Percentage of Covered Valuation Payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Note: Covered valuation payroll is zero because employee covered under SLEP is inactive.

See notes to required supplementary information

Village of Roscoe, Illinois

Item # 2.

Schedule of Employer Contributions
 Illinois Municipal Retirement Fund - SLEP
 December 31, 2024
 Last 10 Calendar Years*

Calendar Years Ended December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
2015	\$ -	\$ -	\$ -	\$ -	0.00%
2016	-	-	-	-	0.00%
2017	-	-	-	-	0.00%
2018	-	-	-	-	0.00%
2019	-	-	-	-	0.00%
2020	-	-	-	-	0.00%
2021	-	-	-	-	0.00%
2022	-	-	-	-	0.00%
2023	-	-	-	-	0.00%
2024	-	-	-	-	0.00%

* - Fiscal year 2015 was the first year of GASB 68 implementation for the Village, however three years of data was available and have been included for additional analysis.

Notes to Schedule:**Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2021 Contribution Rate*****Valuation Date:**

Notes Employee covered under SLEP is not active, therefore, there are no payroll costs.

Methods and Assumptions Used to Determine 2021 Contribution Rates:

Actuarial Cost Method: Aggregate entry age normal
 Amortization Method: Level percentage of payroll, closed
 Remaining Amortization Period: 21-year closed period.
 Asset Valuation Method: 5-year smoothed market; 20% corridor
 Wage Growth: 2.75%
 Price Inflation: 2.25%

Salary Increases: 2.85% to 13.75%, including inflation
 Investment Rate of Return: 7.25%
 Retirement Age: Experience-based table of rates that are specific to the type of eligibility condition.

Mortality: For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Other Information:

Notes: There were no benefit changes during the year.

* Based on Valuation Assumptions used in the December 31, 2020, actuarial valuation.

Village of Roscoe, Illinois

Item # 2.

Schedule of Changes in Net Pension Liability and Related Ratios
Police Pension Fund
December 31, 2024
Last 10 Calendar Years*

Calendar Years Ended December 31,	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability										
Service cost	\$ 306,110	\$ 316,129	\$ 349,403	\$ 271,086	\$ 278,474	\$ 276,363	\$ 231,759	\$ 224,283	\$ 224,625	\$ 199,079
Interest on the total pension liability	690,191	636,591	609,001	566,093	527,111	479,724	420,832	411,129	372,564	347,949
Benefit changes	-	-	-	-	-	48,627	-	-	-	-
Difference between expected and actual experience	(582,259)	227,060	(255,835)	9,657	54,547	187,874	24,213	(145,420)	196,092	-
Assumption changes	-	-	(712,645)	-	-	-	742,833	105,305	-	-
Contributions, buy back	-	-	-	-	-	-	-	-	-	3,045
Benefit payments and refunds	(279,837)	(410,456)	(215,459)	(204,573)	(201,511)	(208,347)	(195,928)	(193,142)	(206,097)	(187,770)
Net change in total pension liability	134,205	769,324	(225,535)	642,263	658,621	784,241	1,223,709	402,155	587,184	362,303
Total Pension Liability, Beginning	<u>10,452,132</u>	<u>9,682,808</u>	<u>9,908,343</u>	<u>9,266,080</u>	<u>8,607,459</u>	<u>7,823,218</u>	<u>6,599,509</u>	<u>6,197,354</u>	<u>5,610,170</u>	<u>5,247,867</u>
Total Pension Liability, Ending (a)	<u>\$ 10,586,337</u>	<u>\$ 10,452,132</u>	<u>\$ 9,682,808</u>	<u>\$ 9,908,343</u>	<u>\$ 9,266,080</u>	<u>\$ 8,607,459</u>	<u>\$ 7,823,218</u>	<u>\$ 6,599,509</u>	<u>\$ 6,197,354</u>	<u>\$ 5,610,170</u>
Plan Fiduciary Net Position										
Employer contributions	\$ 500,616	\$ 443,611	\$ 355,232	\$ 493,334	\$ 446,817	\$ 374,117	\$ 309,890	\$ 260,286	\$ 234,355	\$ 233,182
Employee contributions	143,793	123,510	129,508	106,466	103,709	98,611	99,150	97,946	75,226	88,743
Contributions, buy back	-	-	-	-	-	-	-	-	-	3,045
Pension plan net investment income	613,289	767,378	(763,453)	377,654	591,535	548,751	(60,710)	349,835	183,154	62,882
Benefit payments and refunds	(279,837)	(410,456)	(215,459)	(204,573)	(201,511)	(208,347)	(195,928)	(193,142)	(206,097)	(187,770)
Other, administrative expense	(34,171)	(20,815)	(15,842)	(11,304)	(5,258)	(5,616)	(5,912)	(8,268)	(7,008)	(5,581)
Net change in plan fiduciary net position	943,690	903,228	(510,014)	761,577	935,292	807,516	146,490	506,657	279,630	194,501
Plan Fiduciary Net Position, Beginning	<u>6,713,638</u>	<u>5,810,510</u>	<u>6,320,524</u>	<u>5,558,947</u>	<u>4,623,655</u>	<u>3,816,139</u>	<u>3,669,649</u>	<u>3,162,992</u>	<u>2,883,362</u>	<u>2,688,861</u>
Adjustment to beginning of year	-	(100)	-	-	-	-	-	-	-	-
Plan Fiduciary Net Position, Ending (b)	<u>\$ 7,657,328</u>	<u>\$ 6,713,638</u>	<u>\$ 5,810,510</u>	<u>\$ 6,320,524</u>	<u>\$ 5,558,947</u>	<u>\$ 4,623,655</u>	<u>\$ 3,816,139</u>	<u>\$ 3,669,649</u>	<u>\$ 3,162,992</u>	<u>\$ 2,883,362</u>
Net Pension Liability, Ending (a) - (b)	<u>\$ 2,929,009</u>	<u>\$ 3,738,494</u>	<u>\$ 3,872,298</u>	<u>\$ 3,587,819</u>	<u>\$ 3,707,133</u>	<u>\$ 3,983,804</u>	<u>\$ 4,007,079</u>	<u>\$ 2,929,860</u>	<u>\$ 3,034,362</u>	<u>\$ 2,726,808</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	72.33%	64.23%	60.01%	63.79%	59.99%	53.72%	48.78%	55.60%	51.04%	51.40%
Covered Valuation Payroll	\$ 1,450,989	\$ 1,246,317	\$ 1,306,842	\$ 1,074,329	\$ 1,046,509	\$ 995,066	\$ 100,505	\$ 988,355	\$ 759,092	\$ 895,489
Net Pension Liability as a Percentage of Covered Valuation Payroll	201.86%	299.96%	296.31%	333.96%	354.24%	400.36%	400.51%	296.44%	399.74%	304.50%

Other Information:

Notes:

* - Fiscal year 2015 was the first year of implementation, therefore only nine years are shown.

See notes to required supplementary information

Village of Roscoe, Illinois

Item # 2.

Schedule of Employer Contributions

Police Pension Fund

December 31, 2024

Last 10 Calendar Years*

Calendar Years Ended December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
2015	\$ 276,837	\$ 233,182	\$ 43,655	\$ 895,489	26.04%
2016	276,837	234,355	42,482	759,092	30.87%
2017	312,450	260,286	52,164	988,355	26.34%
2018	377,230	309,890	67,340	1,000,505	30.97%
2019	412,688	374,117	38,571	995,066	37.60%
2020	452,415	446,817	5,598	1,046,509	42.70%
2021	354,963	493,334	(138,371)	1,074,329	45.92%
2022	444,734	355,232	89,502	1,306,842	27.18%
2023	404,288	443,611	(39,323)	1,246,317	35.59%
2024	481,587	500,616	(19,029)	1,450,989	34.50%

* - Fiscal year 2015 was the first year of implementation, therefore only nine years are shown.

Notes to Schedule:

Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2024 Contribution Rate.

Valuation Date: 1/1/2024

Notes Actuarially determined contribution rates are calculated as of January 1, one year prior to the end of the year in which contributions are reported.

Methods and Assumptions Used to Determine 2024 Contribution Rates:

Funding Method: Projected Unit Credit
Amortization Method: Normal cost, plus an additional amount (determined as a level percentage of payroll) to bring the plan's funded ratio to 90% by the end of fiscal year 2040.

Mortality Rate: **Healthy Lives:**
RP-2014 Healthy Annuitant with Blue Collar Adjustment, males and females.
Disabled Lives:
115% of RP-2014 Healthy Annuitant with-Blue Collar Adjustment, males and females.

Interest Rate: 6.80%

Retirement Age:	Age	Rate	Age	Rate
	50-54	20%	50-54	5%
	55-62	25%	55	40%
	63	33%	56-62	25%
	64	40%	63	33%
	65-69	55%	64	40%
	70+	100%	65-69	55%
			70+	100%

See notes to required supplementary information

Village of Roscoe, Illinois

Item # 2.

Schedule of Employer Contributions

Police Pension Fund

December 31, 2024

Last 10 Calendar Years*

Termination Rate:

Service	Rate
0	13.00%
1	8.00%
2	7.00%
3	6.00%
4	5.00%
5	4.50%
6	4.00%
7	3.50%
8	3.00%
9	2.50%
10	2.25%
11	2.00%
12	1.75%
13	1.50%
14+	1.25%

Disability Rate:

60% percent of disabilities are assumed
to be in the line of duty.

Age	Rate
20	0.000%
25	0.029%
30	0.133%
35	0.247%
40	0.399%
45	0.561%
50	0.675%
55	0.855%
60	1.093%

Salary Increases:

Rates vary by service from 0 to 32 years.

Service	Rate
0	11.00%
1	10.75%
2	8.75%
3	8.50%
4	7.00%
5	6.25%
6	5.25%
7	4.25%
8-16	4.00%
17-32	3.75%
32+	3.50%

Payroll Growth:

3.00%

Inflation:

2.50% per year.

Cost-of-Living Adjustments:

Tier 1: 3.00% per year after age 55. Those that retire prior to age 55 receive and increase of 1/12 of 3.00% for each full month since benefit commencement upon reaching age 55.

Tier 2: 1.25% per year after the later of attainment of age 60 or first anniversary of retirement.

Marital Status:

80% of officers are assumed to be married.

Spouse's Age:

Males are assumed to be three years older than females.

Actuarial Asset Method:

Investment gains and losses are smoothed over a 5-year period.

See notes to required supplementary information

Legal Compliance and Accountability

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Annual appropriated budgets are adopted (at the fund level) for the General Fund and Special Revenue - Street & Bridge, Motor Fuel, Debt Service and Capital Projects Funds on the modified accrual basis with a line items basis by fund. The annual appropriated budget is legally enacted and provides for a legal level of control at the fund level. All annual appropriations lapse at fiscal year end.

The Village follows these procedures in establishing the budgetary data reflected in the financial statements.

- A. The Village Finance Committee submits to the Village Board a proposed operating budget for the calendar year commencing the following January 1st. The operating budget includes proposed expenditures and the means of financing them.
- B. Public hearings are conducted to obtain taxpayer comments.
- C. Prior to January 1st, the budget is legally enacted by Village Board action. This is the amount reported as original budget.
- D. The Village Board is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total appropriation of any fund must be approved by Village Board as a supplemental appropriation ordinance.
- E. Budgets are adopted and formal budgetary integration is employed as a management control device during the year for General Fund, Special Revenue Funds - Street & Bridge, Motor Fuel, Debt Service Fund and Capital Projects Fund.
- F. All budgets for these funds are adopted on a basis consistent with generally accepted accounting principles.
- G. Budgetary authority lapses at year-end.
- H. State law requires that "expenditures be made in conformity with appropriations/budget". As under the budget act, transfers between line items, departments and funds may be made by administrative action. The final budget reflects all amendments made. The level of legal control is at the fund level.

SUPPLEMENTARY INFORMATION

Village of Roscoe

Combining Balance Sheet -
Nonmajor Governmental Funds
December 31, 2024

Item # 2.

	Special Revenue Funds		Total	Debt Service	Total Nonmajor Governmental Funds
	Street & Bridge Fund	Tax Increment Financing Fund		Bond & Interest	
Assets					
Cash and investments	\$ 331,208	\$ 80,770	\$ 411,978	\$ 378,901	\$ 790,879
Total assets	<u>\$ 331,208</u>	<u>\$ 80,770</u>	<u>\$ 411,978</u>	<u>\$ 378,901</u>	<u>\$ 790,879</u>
Liabilities and Fund Balances					
Liabilities					
Due to other funds	\$ -	\$ 50,649	\$ 50,649	\$ -	\$ 50,649
Total liabilities	<u>-</u>	<u>50,649</u>	<u>50,649</u>	<u>-</u>	<u>50,649</u>
Fund Balances					
Restricted	<u>331,208</u>	<u>30,121</u>	<u>361,329</u>	<u>378,901</u>	<u>740,230</u>
Total fund balances	<u>331,208</u>	<u>30,121</u>	<u>361,329</u>	<u>378,901</u>	<u>740,230</u>
Total liabilities and fund balances	<u>\$ 331,208</u>	<u>\$ 80,770</u>	<u>\$ 411,978</u>	<u>\$ 378,901</u>	<u>\$ 790,879</u>

Village of Roscoe

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
 Nonmajor Governmental Funds
 Year Ended December 31, 2024

Item # 2.

	Special Revenue Funds			Debt Service	Total Nonmajor
	Street & Bridge Fund	Tax Increment Financing Fund	Total	Bond & Interest	Governmental Funds
Revenues					
Taxes:					
Property taxes	\$ 32,708	\$ 22,789	\$ 55,497	\$ -	\$ 55,497
Telecommunications	-	-	-	115,980	115,980
Total revenues	32,708	22,789	55,497	115,980	171,477
Expenditures					
Current:					
General government	-	51	51	-	51
Debt service:					
Principal retirement	-	-	-	360,000	360,000
Interest and fiscal charges	-	-	-	25,091	25,091
Total expenditures	-	51	51	385,091	385,142
Excess (deficiency) of revenues over expenditures	32,708	22,738	55,446	(269,111)	(213,665)
Other Financing Sources					
Transfers in	-	-	-	272,100	272,100
Transfers out	-	-	-	-	-
Total other financing sources	-	-	-	272,100	272,100
Net change in fund balances	32,708	22,738	55,446	2,989	58,435
Fund Balances, Beginning	298,500	7,383	305,883	375,912	681,795
Fund Balances, Ending	\$ 331,208	\$ 30,121	\$ 361,329	\$ 378,901	\$ 740,230

Village of Roscoe

Item # 2.

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Special Revenue - Street and Bridge Fund
Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property taxes	\$ 30,000	\$ 30,000	\$ 32,708	\$ 2,708
Total revenues	30,000	30,000	32,708	2,708
Net change in fund balances	\$ 30,000	\$ 30,000	32,708	\$ 2,708
Fund Balance, Beginning			298,500	
Fund Balance, Ending			\$ 331,208	

Village of Roscoe

Item # 2.

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -

Debt Service Fund

Year Ended December 31, 2024

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Telecommunications tax	\$ 111,000	\$ 111,000	\$ 115,980	\$ 4,980
Total revenues	111,000	111,000	115,980	4,980
Expenditures				
Debt service				
Principal	-	-	360,000	(360,000)
Interest	-	-	25,091	(25,091)
Total expenditures	-	-	385,091	(385,091)
Excess (deficiency) of revenues over ex	111,000	111,000	(269,111)	(380,111)
Other Financing Sources				
Transfers in	272,100	272,100	272,100	-
Total other financing sources	272,100	272,100	272,100	-
Net change in fund balances	\$ 383,100	\$ 383,100	2,989	\$ (380,111)
Fund Balance, Beginning			375,912	
Fund Balance, Ending			\$ 378,901	

Village of Roscoe, Illinois

Item # 2.

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -

General Fund

Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance Under/ Over
Taxes				
Property	\$ 1,678,629	\$ 1,678,629	\$ 1,692,437	\$ 13,808
Sales	2,055,000	2,055,000	2,182,094	127,094
Total taxes	3,733,629	3,733,629	3,874,531	140,902
Intergovernmental				
State income tax	1,845,000	1,845,000	1,890,667	45,667
Local use tax	467,000	467,000	382,349	(84,651)
Video game tax	515,000	515,000	526,906	11,906
Personal property replacement	230,000	230,000	176,818	(53,182)
Cannabis use tax	18,000	18,000	17,535	(465)
Donations	20,000	20,000	-	(20,000)
Grants	35,000	35,000	3,135	(31,865)
Total intergovernmental	3,130,000	3,130,000	2,997,410	(132,590)
Licenses and permits				
Liquor licenses	141,200	141,200	148,650	7,450
Employee registration liquor	7,000	7,000	2,013	(4,987)
Vending licenses	-	-	4,575	4,575
Permits	33,000	33,000	37,444	4,444
Other	4,100	4,100	13,231	9,131
Total licenses and permits	185,300	185,300	205,913	20,613
Fines, forfeitures and penalties				
Cable franchise fees	45,000	45,000	31,512	(13,488)
Gas franchise fees	125,000	125,000	125,272	272
Design review fees	1,000	1,000	5,550	4,550
Inspection fees	-	-	951	951
Traffic fines	80,000	80,000	62,526	(17,474)
DUI fines	5,000	5,000	3,473	(1,527)
Parking citations	2,000	2,000	-	(2,000)
Drug fines	100	100	1,632	1,532
Police agency vehicles	410	410	-	(410)
Notice of violations	6,500	6,500	3,590	(2,910)
Administrative tow fees	40,000	40,000	55,340	15,340
Credit card fees	1,000	1,000	3,515	2,515
Total fines, forfeitures and penalties	306,010	306,010	293,360	(12,650)
Public charges for services				
Shared sidewalk repairs	2,500	2,500	-	(2,500)
Other reimbursements	-	-	75,550	75,550
Total public charges for services	2,500	2,500	75,550	73,050
Investment income	200,000	200,000	441,060	241,060
Miscellaneous				
Miscellaneous	156,690	156,690	89,999	(66,691)
Total miscellaneous	156,690	156,690	89,999	(66,691)
Total revenues	\$ 7,714,129	\$ 7,714,129	\$ 7,977,823	\$ 263,694

Village of Roscoe, Illinois

Item # 2.

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual -

General Fund

Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance Under/ Over
Expenditures				
Current:				
General government:				
Village hall administration:				
Salaries and benefits	\$ 247,111	\$ 247,111	\$ 263,600	\$ (16,489)
Supplies and contractual services	683,915	683,915	757,561	(73,646)
Total village hall administration	931,026	931,026	1,021,161	(90,135)
Village clerk:				
Salaries and benefits	19,377	19,377	21,652	(2,275)
Supplies and contractual services	4,950	4,950	1,195	3,755
Total village clerk department	24,327	24,327	22,847	1,480
Code enforcement department:				
Salaries and benefits	96,111	96,111	52,635	43,476
Supplies and contractual services	13,000	13,000	12,128	872
Total code enforcement department	109,111	109,111	64,763	44,348
Village treasurer:				
Supplies and contractual services	69,300	69,300	69,300	-
Total treasurer department	69,300	69,300	69,300	-
Liability insurance:				
Supplies and contractual services	222,603	222,603	257,205	(34,602)
Total liability insurance	222,603	222,603	257,205	(34,602)
Planning/zoning department:				
Supplies and contractual services	144,500	144,500	59,467	85,033
Total planning/zoning department	144,500	144,500	59,467	85,033
Human resource department:				
Salaries and benefits	98,182	98,182	103,212	(5,030)
Supplies and contractual services	2,700	2,700	264	2,436
Total human resource department	100,882	100,882	103,476	(2,594)
Village board:				
Salaries and benefits	68,000	68,000	45,148	22,852
Supplies and contractual services	5,000	5,000	228	4,772
Total village board	73,000	73,000	45,376	27,624
Total general government	\$ 1,674,749	\$ 1,674,749	\$ 1,643,595	\$ 31,154

Village of Roscoe, Illinois

Item # 2.

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -

General Fund

Year Ended December 31, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Under/ Over</u>
Expenditures				
Current:				
Public works:				
Public works department:				
Salaries and benefits	\$ 573,985	\$ 573,985	\$ 594,848	\$ (20,863)
Supplies and contractual services	740,604	740,604	399,798	340,806
Total public works	<u>1,314,589</u>	<u>1,314,589</u>	<u>994,646</u>	<u>319,943</u>
Public safety:				
Police department:				
Salaries and benefits	2,927,974	2,927,974	2,623,463	304,511
Supplies and contractual services	671,614	671,614	518,587	153,027
Total public safety	<u>3,599,588</u>	<u>3,599,588</u>	<u>3,142,050</u>	<u>457,538</u>
Culture and recreation:				
Parks department:				
Salaries and benefits	185,913	185,913	120,545	65,368
Supplies and contractual services	109,050	109,050	70,790	38,260
Total culture and recreation	<u>294,963</u>	<u>294,963</u>	<u>191,335</u>	<u>103,628</u>
Total current	<u>6,883,889</u>	<u>6,883,889</u>	<u>5,971,626</u>	<u>912,263</u>
Capital outlay:				
General government:				
Village hall	310,500	310,500	130,241	180,259
Highway and streets:				
Public works department	244,000	244,000	91,297	152,703
Public safety:				
Police department	-	-	271,745	(271,745)
Culture and recreation				
Parks department	-	-	194,038	(194,038)
Lease right-of-use asset	-	-	345,036	(345,036)
Total capital outlay	<u>554,500</u>	<u>554,500</u>	<u>1,032,357</u>	<u>(477,857)</u>
Total expenditures	<u>7,438,389</u>	<u>7,438,389</u>	<u>7,003,983</u>	<u>434,406</u>
Excess of revenues over expenditures	<u>275,740</u>	<u>275,740</u>	<u>973,840</u>	<u>698,100</u>
Other Financing Sources (Uses)				
Transfers to other funds	(2,056,763)	(2,056,763)	(1,915,373)	141,390
Proceeds from leases	-	-	345,036	345,036
Total other financing sources (uses)	<u>(2,056,763)</u>	<u>(2,056,763)</u>	<u>(1,570,337)</u>	<u>486,426</u>
Net change in fund balance	<u>\$ (1,781,023)</u>	<u>\$ (1,781,023)</u>	(596,497)	<u>\$ 1,184,526</u>
			<u>6,141,752</u>	
			<u>\$ 5,545,255</u>	

Village of Roscoe, Illinois

 Assessed Valuations and Property Tax Rates
 Extensions and Collections

Item # 2.

	Tax Years													
	2023		2022		2021		2020		2019		2018		2017	
Assessed Valuations	\$ 293,864,259		\$ 265,414,376		\$ 248,371,275		\$ 237,000,304		\$ 226,409,586		\$ 212,979,894		\$ 203,793,782	
Property tax rates (per \$100 of assessed valuation):	Maximum	Actual	Maximum	Actual	Maximum	Actual	Maximum	Actual	Maximum	Actual	Maximum	Actual	Maximum	Actual
Corporate	0.4375	0.2214	0.4375	0.2330	0.4375	0.2521	0.4375	0.2431	0.4375	0.2544	0.4375	0.2670	0.4375	0.2874
Police Pension		0.1592		0.1673		0.1430		0.1909		0.1823		0.1772		0.1534
Social Security		0.0037		0.0038		0.0041		0.0043		0.0045		0.0047		0.0050
Police Protection	0.6000	0.1590	0.6000	0.1673	0.6000	0.1812	0.6000	0.1710	0.6000	0.1789	0.6000	0.1879	0.6000	0.1963
Liability Insurance		0.0287		0.0302		0.0323		0.0211		0.0221		0.0235		0.0246
Total tax rate	0.5720		0.6016		0.6127		0.6304		0.6422		0.6603		0.6667	
Property tax extensions:														
Corporate	\$	650,615	\$	618,867	\$	626,086	\$	576,147	\$	575,986	\$	568,403	\$	585,884
Police Pension		467,832		445,159		354,963		452,434		412,745		377,232		312,716
Social Security		10,873		10,093		10,000		10,191		10,188		10,006		10,193
Police Protection		466,849		444,362		450,000		405,271		405,047		400,011		400,171
Liability Insurance		84,339		80,214		80,000		50,007		50,028		50,028		50,148
Total taxes extended	\$	1,680,508	\$	1,598,695	\$	1,521,049	\$	1,494,050	\$	1,453,994	\$	1,405,680	\$	1,359,112
Property tax collections:														
Corporate	\$	648,079	\$	620,590	\$	625,819	\$	575,947	\$	571,544	\$	564,432	\$	580,591
Police Pension		466,008		443,920		354,986		452,277		409,562		374,598		309,890
Social Security		10,830		10,065		10,177		10,187		10,110		9,936		10,101
Police Protection		465,422		443,126		449,814		405,129		401,924		397,218		396,554
Liability Insurance		84,010		79,990		80,183		49,990		49,651		49,679		49,696
Total levied taxes collected	\$	1,674,349	\$	1,597,691	\$	1,520,979	\$	1,493,530	\$	1,442,789	\$	1,395,863	\$	1,346,832
Percentage of Extensions Collected:	99.63 %		99.94 %		100.00 %		99.97 %		99.23 %		99.30 %		99.10 %	
Amounts Transferred From Other Taxing Districts	\$	44,278	\$	44,278	\$	44,278	\$	44,278	\$	41,431	\$	39,711	\$	36,845
Total Taxes Collected	\$	1,537,808	\$	1,537,808	\$	1,537,808	\$	1,537,808	\$	1,484,220	\$	1,435,574	\$	1,383,677

Village of Roscoe, IllinoisSchedule of Legal Debt Margin
December 31, 2024

Item # 2.

	December 31,						
	2024	2023	2022	2021	2020	2019	2018
Assessed Valuations*	\$ 293,864,259	\$ 265,414,376	\$ 248,371,273	\$ 237,000,304	\$ 226,409,586	\$ 212,979,894	\$ 203,793,782
Statutory Debt Limitation (8 5/8 % of Assessed Valuation)	\$ 25,345,792	\$ 22,891,990	\$ 21,422,022	\$ 20,441,276	\$ 19,527,827	\$ 18,369,516	\$ 17,577,214
Bonds payable	-	-	-	-	-	-	-
Loan payable (includes unamortized loan payable discount)	-	-	-	-	-	-	-
Total payable	-	-	-	-	-	-	-
Legal debt margin	\$ 25,345,792	\$ 22,891,990	\$ 21,422,022	\$ 20,441,276	\$ 19,527,827	\$ 18,369,516	\$ 17,577,214

* Assessed values are for the tax year one year earlier. For example, the assessed value for the year ended December 31, 2024 is the assessed value of tax year 2023.

Village of Roscoe

Detailed Schedule of Revenues and Other Financing Sources - Budget and Actual -
General Fund
Year Ended December 31, 2024

Item # 2.

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Taxes				
Property	\$ 1,678,629	\$ 1,678,629	\$ 1,692,437	\$ 13,808
Sales	2,055,000	2,055,000	2,182,094	127,094
Total taxes	3,733,629	3,733,629	3,874,531	140,902
Intergovernmental				
State income tax	1,845,000	1,845,000	1,890,667	45,667
Local use tax	467,000	467,000	382,349	(84,651)
Video game tax	515,000	515,000	526,906	11,906
Personal property replacement	230,000	230,000	176,818	(53,182)
Cannabis use tax	18,000	18,000	17,535	(465)
Grants	20,000	20,000	-	(20,000)
Donations	35,000	35,000	3,135	(31,865)
Total intergovernmental	3,130,000	3,130,000	2,997,410	(132,590)
Licenses and Permits				
Liquor licenses	141,200	141,200	148,650	7,450
Employee registration liquor	7,000	7,000	2,013	(4,987)
Vending licenses	-	-	4,575	4,575
Permits	33,000	33,000	37,444	4,444
Other	4,100	4,100	13,231	9,131
Total licenses and permits	185,300	185,300	205,913	20,613
Fines, Forfeitures and Penalties:				
Cable franchise fees	45,000	45,000	31,512	(13,488)
Gas franchise fees	125,000	125,000	125,272	272
Design review fees	1,000	1,000	5,550	4,550
Inspection fees	-	-	951	951
Traffic fines	80,000	80,000	62,526	(17,474)
DUI fines	5,000	5,000	3,473	(1,527)
Parking citations	2,000	2,000	-	(2,000)
Drug fines	100	100	1,632	1,532
Police agency vehicles	410	410	-	(410)
Notice of violations	6,500	6,500	3,590	(2,910)
Administrative tow fees	40,000	40,000	55,340	15,340
Credit card fees	1,000	1,000	3,515	2,515
Total fines, forfeitures and penalties	306,010	306,010	293,360	(12,650)
Reimbursement				
Shared sidewalk repairs	2,500	2,500	-	(2,500)
Other reimbursements	-	-	75,550	75,550
Total reimbursements	2,500	2,500	75,550	73,050
Interest				
Interest	200,000	200,000	441,060	241,060
Total interest	200,000	200,000	441,060	241,060
Other:				
Sale of Assets	-	-	-	-
Miscellaneous	156,690	156,690	89,999	(66,691)
Total miscellaneous	156,690	156,690	89,999	(66,691)
Total revenues	7,714,129	7,714,129	7,977,823	263,694
Other Financing Sources				
Proceeds from leases	-	-	345,036	345,036
Total other financing sources	-	-	345,036	345,036
Total revenues and other financing sources	\$ 7,714,129	\$ 7,714,129	\$ 8,322,859	\$ 608,730

Village of Roscoe

Detailed Schedule of Revenues and Other Financing Sources - Budget and Actual -
General Fund
Year Ended December 31, 2024

Item # 2.

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Expenditures				
General Government				
General /adminstration	\$ 1,153,629	\$ 1,153,629	\$ 1,278,366	\$ (124,737)
Clerk	24,327	24,327	22,847	1,480
Code enforcement dept	109,111	109,111	64,763	44,348
Treasurer	69,300	69,300	69,300	-
Planning/zoning	144,500	144,500	59,467	85,033
Human resources	100,882	100,882	103,476	(2,594)
Village board	73,000	73,000	45,376	27,624
Total general government	1,674,749	1,674,749	1,643,595	31,154
Public Safety				
Police department	3,599,588	3,599,588	3,132,978	466,610
Crossing guards	-	-	9,072	(9,072)
Total public safety	3,599,588	3,599,588	3,142,050	457,538
Public Works				
Highway adminstration	1,314,589	1,314,589	994,646	319,943
Total public works	1,314,589	1,314,589	994,646	319,943
Culture and Recreation				
Park department	294,963	294,963	191,335	103,628
Total culture and recreation	294,963	294,963	191,335	103,628
Capital Outlay				
Capital outlay	554,500	554,500	1,032,357	(477,857)
Total capital outlay	554,500	554,500	1,032,357	(477,857)
Total expenditures	7,438,389	7,438,389	7,003,983	434,406
Other Financing Uses				
Transfers out	2,056,763	2,056,763	1,915,373	141,390
Total other financing uses	2,056,763	2,056,763	1,915,373	141,390
Total expenditures and other financing uses	\$ 9,495,152	\$ 9,495,152	\$ 8,919,356	\$ 575,796

**Report on Internal Control
Over Financial Reporting and on Compliance
and Other Matters Based on an Audit of
Financial Statements Performed in Accordance
With *Government Auditing Standards***

Independent Auditors' Report

To the Board of Trustees of
Village of Roscoe

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Village of Roscoe (the Village), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements, and have issued our report thereon dated August 25, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Village's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Village's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Baker Tilly US, LLP

Milwaukee, Wisconsin
August 25, 2025



VILLAGE OF ROSCOE

CAPITAL IMPROVEMENT PROGRAM

Draft Project List

October 7, 2025

CAPITAL IMPROVEMENT PROGRAM

Capital Project Definition

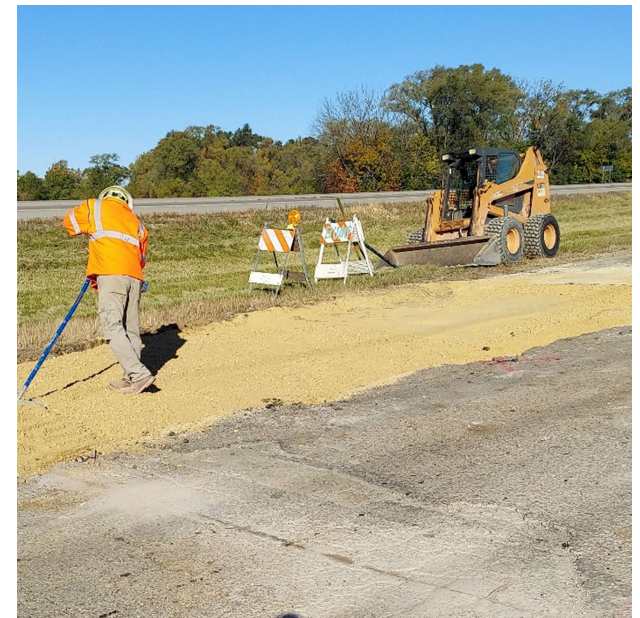
- ✓ Construction and/or purchase of a new permanent physical structure or a utility system to satisfy new community needs.
- ✓ The renovation of existing physical infrastructure to lengthen service life and/or continue satisfying existing community needs.
- ✓ Not general maintenance or ongoing operations.

Capital Improvement Program

- ✓ A multi-year budgeting and scheduling of capital projects over a defined period of time (typically five to ten years).
- ✓ Based on available or projected fiscal resources.
- ✓ Utilizes rankings or metrics to establish community priorities on capital projects and provide a data-driven approach.
- ✓ Adopted by the Village Board.
- ✓ Provides transparency and clarity about a community's plans and expenditures for residents, businesses, and other stakeholders.

PROJECT RANKING METRICS

- ✓ Public Safety
- ✓ Economic Considerations
- ✓ Funding
- ✓ Project Readiness
- ✓ Comprehensive Plan Considerations
- ✓ Public Impact



CAPITAL IMPROVEMENT PROGRAM

Example Project Implementation Schedule | Riverside Park

Project Need

Upgrades to Riverside Park for community-wide benefit. Improve deteriorating park shelter and install new Rock River boat ramp.

Capital Improvement Project Implementation Schedule

FY2025

- ✓ Demolish existing park shelter
- ✓ Design engineering for shelter replacement

FY2026

- ✓ Bid and build new shelter structure
- ✓ Pursue IDNR Boat Access Area Development Program Grant (BAAD) for FY2027
- ✓ Design Engineering for upgraded boat ramp

FY2027

- ✓ Bid and build new boat ramp.
- ✓ Design Engineering for parking lot improvements



PRELIMINARY CAPITAL IMPROVEMENT PROGRAM

Project List

ROADWAYS		
Project	Location	Description
Willowbrook Road Reconstruction	McCurry Road to Northern Village Limits	Complete roadway reconstruction
Love Road Reconstruction	McCurry Road to Rockton Road	Complete roadway reconstruction and realignment
Main Street Reconstruction	Main Street to Swanson Road	Complete roadway reconstruction, downtown Streetscape and rural-to-urban cross-section conversion
Willowbrook Road	McCurry Road to Northern Village Limits	General maintenance - resurfacing and patching
Love Road	McCurry Road to Rockton Road	General maintenance - resurfacing and patching
McDonald Road	Main Street to Swanson Road	General maintenance - resurfacing and patching
Main Street	YMCA to Bridge	General maintenance - resurfacing and patching
Residential Streets Program	Various	Annual program - resurfacing of residential streets

BRIDGES, STRUCTURES AND CULVERTS		
Project	Location	Description
Willowbrook Road Box Culvert	North Kinnikinnick Creek - between Elevator Road and McCurry Road	Replacement of load posted box culvert structure
Love Road Box Culvert	Dry Creek - between McCurry Road and Rockton Road	New box culvert in advance of Love Road reconstruction project.

PRELIMINARY CAPITAL IMPROVEMENT PROGRAM

Project List

PEDESTRIAN IMPROVEMENTS		
Project	Location	Description
Roscoe Road Multi-Use Path	Old River Road to Intersection of Main Street and Bridge Street	Multi-use path extension
McDonald Road Multi-Use Path Extension	Rambouillet Ridge to Porter Park	Multi-use path extension
Willow Brook Road Bike Path Extension to Stone Bridge Trail	Willow Brook Lane to Stone Bridge Trail	Multi-use path extension
River Street Bridge Multi-Use Path Extension	South Kinnikinnick Creek to Main Street	Multi-use path extension of the River Street path to cross the South Kinnikinnick Creek to Main Street
Main Street Pedestrian Crosswalk Improvements	Kinnikinnick School - Pine Street and Williams Drive	Main Street crosswalk improvements, potentially utilizing Safe Routes to School grant
Sidewalk Gap Program	Various	Complete sidewalk gaps in areas with existing sidewalks

SAFETY IMPROVEMENTS		
Project	Location	Description
Meadowsweet Lane and Roscoe Road Traffic Signal Upgrades	Meadowsweet Lane and Roscoe Road Intersection	Replace temporary traffic signals with permanent fixtures
Dead-End Road Turnarounds	Various	Construction of turnarounds at dead-end roads for usage by emergency vehicles

PRELIMINARY CAPITAL IMPROVEMENT PROGRAM

Project List

DRAINAGE IMPROVEMENTS

Project	Location	Description
Flatwillow Drive Ditch Improvements	Flatwillow Drive	Improvements to PCC paved ditch and PCC headwall replacement

MAINTENANCE

Project	Location	Description
Village-Wide Cracksealing	Various	Cracksealing of residential streets to extend life
Class D Patching Program	Various	Annual Class D Patching program to repair localized street pavement failures

PARKS

Project	Location	Description
Chicory Ridge Park Pond Bank Stabilization	Chicory Ridge Park	Improvements to pond banks to combat erosion and siltation
Riverside Park Circle Drive Two-Way Conversion	Riverside Park	Widening of the park access road to allow for two-way traffic
Riverside Park Boat Launch Improvements	Riverside Park	Upgrades to the Rock River boat launch, potentially utilizing IDNR BAAD grant.
Leland Park Court Resurfacing	Leland Park	Resurfacing of the basketball and tennis courts

PRELIMINARY CAPITAL IMPROVEMENT PROGRAM

Project List

PUBLIC BUILDINGS

Project	Location	Description
Municipal Building Maintenance	Various	General maintenance of various municipal buildings
Police Department Evidence Storage and Training Facility	Police Department	Construct new evidence storage and training facility adjacent to the Police Department

MUNICIPAL PARKING LOTS

Project	Location	Description
Main Street Parking Lot	Main Street	Construct municipal parking lot in vacant lot on east side of Main Street (across from Fire House Pub)
Chicory Ridge Park Parking Lot	Chicory Ridge	Construct municipal parking lot at Chicory Ridge Park
Riverside Park Parking Lot	Riverside Park	Parking lot resurfacing
Village Hall Parking Lot	Village Hall	Parking lot resurfacing and dumpster pad replacement
Shared Police/Village Employee Parking Lot	Village Hall	Construction of ~30-stall parking lot to serve Village and Police Department staff.

CAPITAL PURCHASES

Project	Location	Description
Glock Duty Weapons	N/A	Replacement service weapons; current weapons are at end of life.

REGIONAL CAPITAL IMPROVEMENT PROGRAM

Examples

City of Rockford:

<https://rockfordil.gov/259/Capital-Improvement-Program>

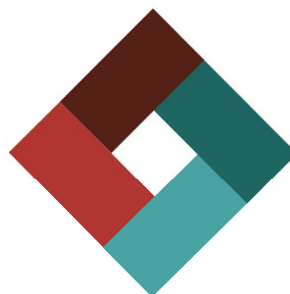
City of Rochelle: <https://www.cityofrochelle.net/~documents/departments/documents/finance/capital-improvement-plans>



QUESTIONS



QUESTIONS



Village of Roscoe

Bills Submitted for Approval on October 7, 2025

Pooled Expenditures:

Checking account balance before expenditures	\$	690,396.90
Pooled Money Market		69,981.67
Illinois Funds Balance		<u>7,695,218.21</u>
Total pooled cash and equivalents		8,455,596.78

Expenditures per list 197,921.11

Additional invoices

197,921.11

Total expenditures 197,921.11

Payroll expense:

Gross Wages	9/26/2025	106,916.00	
Payroll tax and IMRF	9/26/2025	8,916.11	115,832.11

Total General Fund Expenditures	313,753.22
--	-------------------

Pooled checking account balance after expenditures \$ 8,141,843.56

Motor Fuel Tax Expenditures

Motor Fuel account balance before expenditures	\$	3,619.09
Motor Fuel Money Market		10,392.01
Illinois Funds Balance		<u>1,998,207.03</u>
Total Motor Fuel cash and equivalents		2,012,218.13

Expenditures:

<u>Vendor</u>	<u>Date</u>	<u>Invoice</u>	<u>Description</u>	<u>Amount</u>
---------------	-------------	----------------	--------------------	---------------

Total Motor Fuel Fund Expenditures	-
---	----------

Motor Fuel cash and equivalent balance after expenditures 2,012,218.13

Total expenditures for all funds:	313,753.22
--	-------------------

Report Criteria:

Detail report.

Invoices with totals above \$0.00 included.

Only unpaid invoices included.

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

Vendor	Vendor Name	Invoice Number	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
1ST RENTAL AND SALES, INC.									
12	1ST RENTAL AND SALES, INC.	66453	DELIVERY & PICK COST FOR STAGE	01-010-6091 Special Events	09/05/2025	170.00	.00		
Total 1ST RENTAL AND SALES, INC.:						170.00	.00		
AIRGAS USA, LLC									
201	AIRGAS USA, LLC	5518718237	CYLINDER RENTALS - PW	01-030-5860 Equipment Rentals	08/31/2025	78.55	.00		
Total AIRGAS USA, LLC:						78.55	.00		
AMAZON CAPITAL SERVICES									
311	AMAZON CAPITAL SERVICES	11C9-6VTC-7R	FROSTED WINDOW FILM - PD	01-040-5121 Maintenance & Repairs - B	09/19/2025	42.13	.00		
311	AMAZON CAPITAL SERVICES	11H3-XCFX-4G	MAGNET CLIPS AND ACRYLIC SIGN H	01-010-6020 Office Supplies	09/23/2025	32.04	.00		
311	AMAZON CAPITAL SERVICES	14N9-CTT1-DP	WINDSCREEN FOR MICROPHONES	01-010-6020 Office Supplies	09/16/2025	84.96	.00		
311	AMAZON CAPITAL SERVICES	17VM-VLTN-1	TRUCK OR TREAT EXPENSES	01-010-6091 Special Events	09/29/2025	26.76	.00		
311	AMAZON CAPITAL SERVICES	19C6-7XQC-1	TRUCK OR TREAT EXPENSES	01-010-6091 Special Events	09/15/2025	17.17	.00		
311	AMAZON CAPITAL SERVICES	1DFL-V6JG-4Q	GAMES, STICKERS, TARGET & CAULD	01-010-6091 Special Events	09/17/2025	177.42	.00		
311	AMAZON CAPITAL SERVICES	1DFL-V6JG-4Q	FROSTED WINDOW FILM - PD	01-040-5121 Maintenance & Repairs - B	09/17/2025	32.33	.00		
311	AMAZON CAPITAL SERVICES	1FCJ-TLHW-79	TRUCK OR TREAT EXPENSES	01-010-6091 Special Events	09/24/2025	24.49	.00		
311	AMAZON CAPITAL SERVICES	1HHJ-44VD-1G	Mordt - **RETURN** Pants x2	01-040-4612 Uniforms	09/05/2025	142.50-	.00		
311	AMAZON CAPITAL SERVICES	1KMM-9JVQ-6	NETGEAR SWITCHES	01-010-5951 Information Technology - H	09/15/2025	194.80	.00		
311	AMAZON CAPITAL SERVICES	1KXM-VRMH-P	STORAGE BASKETS	01-010-6020 Office Supplies	09/26/2025	29.99	.00		
311	AMAZON CAPITAL SERVICES	1MCW-344Y-6	TRUCK OR TREAT EXPENSES	01-010-6091 Special Events	09/30/2025	17.99	.00		
311	AMAZON CAPITAL SERVICES	1NDG-L91Y-3R	Smith - Tactical Pants Academy	01-040-5990 Departmental Operating S	09/18/2025	49.24	.00		
311	AMAZON CAPITAL SERVICES	1RD9-QKHG-D	8 PACK ORANGE 28" TRAFFIC SAFET	01-030-5990 Departmental Operating S	09/17/2025	310.26	.00		
311	AMAZON CAPITAL SERVICES	1THH-NXPP-7	Mordt - Inner Belt / Winter Boots / Pants	01-040-4612 Uniforms	09/05/2025	374.43	.00		
311	AMAZON CAPITAL SERVICES	1WPW-TPR1-7	TRUCK OR TREAT EXPENSES	01-010-6091 Special Events	09/26/2025	71.57	.00		
311	AMAZON CAPITAL SERVICES	1WVK-4LQX-3	POSTAGE METER TAPE	01-010-6020 Office Supplies	09/16/2025	15.95	.00		
311	AMAZON CAPITAL SERVICES	1Y7R-J6KT-6P	Flash Drives, Copy Paper PD	01-040-6020 Office Supplies	09/18/2025	144.58	.00		
Total AMAZON CAPITAL SERVICES:						1,503.61	.00		
ANCEL GLINK, P.C.									
402	ANCEL GLINK, P.C.	113652	PREPARE AUDIT RESPONSE LETTER	01-013-5232 Legal Services - Administr	09/10/2025	62.50	.00		

Vendor	Vendor Name	Invoice Number	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
Total ANCEL GLINK, P.C.:						62.50	.00		
ANNE HANSON									
432	ANNE HANSON	091625 SYMP	MILEAGE 200 @.70/MILE	01-017-5530 Training & Seminars	09/16/2025	140.00	.00		
Total ANNE HANSON:						140.00	.00		
APG OF SOUTHERN WISCONSIN									
442	APG OF SOUTHERN WISCONSI	30990-0925	ZONING LEGAL NOTICES	01-010-5330 Printing & Publishing	09/18/2025	17.88	.00		
442	APG OF SOUTHERN WISCONSI	30990-0925	INVITATION TO BID	01-010-5330 Printing & Publishing	09/18/2025	100.88	.00		
Total APG OF SOUTHERN WISCONSIN:						118.76	.00		
BALSLEY PRINTING									
638	BALSLEY PRINTING	159257	TRUCK OR TREAT POSTERS	01-010-6091 Special Events	09/16/2025	60.00	.00		
Total BALSLEY PRINTING:						60.00	.00		
BARRICK, SWITZER, LONG, BALSLEY & VAN EV									
661	BARRICK, SWITZER, LONG, BA	89100-000Z 16	TRAFFIC & DUI PROSECUTION	01-040-5230 Legal Services - Village Pr	08/26/2025	3,500.00	.00		
661	BARRICK, SWITZER, LONG, BA	89109-000Z 14	ADMIN HEARINGS	01-013-5232 Legal Services - Administr	08/26/2025	750.00	.00		
661	BARRICK, SWITZER, LONG, BA	89110-000Z 11	GENERAL VILLAGE MATTERS	01-010-5231 Legal Services - General L	08/04/2025	8,347.50	.00		
661	BARRICK, SWITZER, LONG, BA	89110-000Z 12	GENERAL VILLAGE MATTERS	01-010-5231 Legal Services - General L	08/26/2025	4,995.00	.00		
661	BARRICK, SWITZER, LONG, BA	89110-001Z 10	SWANSON PARK USE AGREEMENT	01-010-5231 Legal Services - General L	08/04/2025	697.50	.00		
661	BARRICK, SWITZER, LONG, BA	89110-004Z 8	NORTHWARD DEVELOPMENT	01-010-5231 Legal Services - General L	08/04/2025	3,217.50	.00		
661	BARRICK, SWITZER, LONG, BA	89110-004Z 9	NORTHWARD DEVELOPMENT	01-010-5231 Legal Services - General L	08/26/2025	4,365.00	.00		
661	BARRICK, SWITZER, LONG, BA	89110-005Z 9	LIBERTY LOT PURCHASE	01-040-5231 Legal Services - Other	08/26/2025	90.00	.00		
661	BARRICK, SWITZER, LONG, BA	89110-013Z 4	REAL ESTATE TAX EXEMPTION	01-010-5231 Legal Services - General L	08/04/2025	1,086.00	.00		
661	BARRICK, SWITZER, LONG, BA	89110-013Z 5	REAL ESTATE TAX EXEMPTION	01-010-5231 Legal Services - General L	08/26/2025	90.00	.00		
661	BARRICK, SWITZER, LONG, BA	89110-018Z	ROSCOE ADVS HEIMER	01-010-5231 Legal Services - General L	08/26/2025	225.00	.00		
661	BARRICK, SWITZER, LONG, BA	89110-019Z 1	ZBA	01-010-5231 Legal Services - General L	08/04/2025	67.50	.00		
661	BARRICK, SWITZER, LONG, BA	89110-021Z 1	POLICE FOIA RESPONSES	01-040-5231 Legal Services - Other	08/04/2025	3,847.50	.00		
661	BARRICK, SWITZER, LONG, BA	89110-06Z 4	CODE ENFORCEMENT - 10774 MAIN	01-013-5231 Legal Services - Village Pr	08/26/2025	90.00	.00		
Total BARRICK, SWITZER, LONG, BALSLEY & VAN EV:						31,368.50	.00		
CHARTER COMMUNICATIONS									
1221	CHARTER COMMUNICATIONS	171810301092	INTERNET - PW	01-030-5320 Telephone & Data	09/21/2025	9.99	.00		

Vendor	Vendor Name	Invoice Number	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
Total CHARTER COMMUNICATIONS:						9.99	.00		
CHERRY VALLEY LANDSCAPE CENTER									
1241	CHERRY VALLEY LANDSCAPE	160071	REPAIR PARTS, FUEL & AIR FILTER F	01-050-5120 Maintenance & Repairs - E	09/29/2025	55.75	.00		
Total CHERRY VALLEY LANDSCAPE CENTER:						55.75	.00		
CIT TRUCKS LLC									
1164	CIT TRUCKS LLC	109P342823	BRAKE CHAMBER - TRUCK #310	01-030-5122 Maintenance & Repairs - V	09/24/2025	118.92	.00		
1164	CIT TRUCKS LLC	109P342823	BRAKE CHAMBERS - TRUCK #309	01-030-5122 Maintenance & Repairs - V	09/24/2025	237.84	.00		
Total CIT TRUCKS LLC:						356.76	.00		
COMMONWEALTH EDISON									
1411	COMMONWEALTH EDISON	090425 2222	8/5/25-9/4/25 BRIDGE LIGHTS	01-030-5411 Electricity - Street Lights	09/04/2025	134.10	.00		
1411	COMMONWEALTH EDISON	091025 1222	8/11/25-9/10/25 BIKE PATH LIGHTS	01-030-5411 Electricity - Street Lights	09/10/2025	39.61	.00		
1411	COMMONWEALTH EDISON	091025 3000	8/7/25-9/8/25 6545 WINDFLOWER	01-050-6010 Building Utilities (Gas & El	09/10/2025	211.76	.00		
1411	COMMONWEALTH EDISON	091225 32000	8/11/25-9/10/25 5785 BROAD ST - LELA	01-050-6010 Building Utilities (Gas & El	09/12/2025	224.97	.00		
1411	COMMONWEALTH EDISON	091225 42000	8/11/25-9/10/25 5802 HARRISON - LELA	01-050-6010 Building Utilities (Gas & El	09/12/2025	117.54	.00		
1411	COMMONWEALTH EDISON	091625 2000	8/11/25-9/10/25 RIVER ST LITE R25	01-030-5411 Electricity - Street Lights	09/16/2025	6.90	.00		
1411	COMMONWEALTH EDISON	091825 1222	8/11/25-9/10/25 N 2ND ST SIGN	01-030-5411 Electricity - Street Lights	09/18/2025	66.35	.00		
1411	COMMONWEALTH EDISON	091925 3000	8/20/25-9/19/25 STREET LIGHTS	01-030-5411 Electricity - Street Lights	09/19/2025	4,401.69	.00		
Total COMMONWEALTH EDISON:						5,202.92	.00		
DAYNE MEAD									
1696	DAYNE MEAD	092225	IML EXPENSES	01-018-5530 Training & Seminars	09/22/2025	731.64	.00		
Total DAYNE MEAD:						731.64	.00		
DEARBORN LIFE INSURANCE COMPANY									
1721	DEARBORN LIFE INSURANCE C	100125	DISABILITY INS - ADMIN	01-010-4330 Disability Insurance	10/01/2025	146.22	.00		
1721	DEARBORN LIFE INSURANCE C	100125	DISABILITY INS - HR	01-017-4330 Disability Insurance	10/01/2025	50.58	.00		
1721	DEARBORN LIFE INSURANCE C	100125	DISABILITY INS - PW	01-030-4330 Disability Insurance	10/01/2025	343.32	.00		
1721	DEARBORN LIFE INSURANCE C	100125	DISABILITY INS - PD ADJ	01-040-4330 Disability Insurance	10/01/2025	45.16-	.00		
1721	DEARBORN LIFE INSURANCE C	100125	DISABILITY INS - PD	01-040-4330 Disability Insurance	10/01/2025	1,085.72	.00		
1721	DEARBORN LIFE INSURANCE C	100125	DISABILITY INS - PK	01-050-4330 Disability Insurance	10/01/2025	42.64	.00		

Vendor	Vendor Name	Invoice Number	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
Total DEARBORN LIFE INSURANCE COMPANY:						1,623.32	.00		
DELTA DENTAL OF ILLINOIS-RISK									
1791	DELTA DENTAL OF ILLINOIS-RIS	1965035	DENTAL - ADMIN	01-010-4310 Health Insurance	10/01/2025	66.96	.00		
1791	DELTA DENTAL OF ILLINOIS-RIS	1965035	VISION INS - ADMIN	01-010-4310 Health Insurance	10/01/2025	11.32	.00		
1791	DELTA DENTAL OF ILLINOIS-RIS	1965035	DENTAL - HR	01-017-4310 Health Insurance	10/01/2025	69.27	.00		
1791	DELTA DENTAL OF ILLINOIS-RIS	1965035	VISION INS - HR	01-017-4310 Health Insurance	10/01/2025	11.04	.00		
1791	DELTA DENTAL OF ILLINOIS-RIS	1965035	DENTAL - PW	01-030-4310 Health Insurance	10/01/2025	391.89	.00		
1791	DELTA DENTAL OF ILLINOIS-RIS	1965035	VISION INS - PW	01-030-4310 Health Insurance	10/01/2025	61.55	.00		
1791	DELTA DENTAL OF ILLINOIS-RIS	1965035	DENTAL - PD	01-040-4310 Health Insurance	10/01/2025	1,697.55	.00		
1791	DELTA DENTAL OF ILLINOIS-RIS	1965035	DENTAL - PD ADJ	01-040-4310 Health Insurance	10/01/2025	33.48	.00		
1791	DELTA DENTAL OF ILLINOIS-RIS	1965035	VISION INS - PD	01-040-4310 Health Insurance	10/01/2025	237.94	.00		
1791	DELTA DENTAL OF ILLINOIS-RIS	1965035	VISION INS - PD ADJ	01-040-4310 Health Insurance	10/01/2025	5.66	.00		
1791	DELTA DENTAL OF ILLINOIS-RIS	1965035	DENTAL - PK	01-050-4310 Health Insurance	10/01/2025	121.74	.00		
1791	DELTA DENTAL OF ILLINOIS-RIS	1965035	VISION INS - PK	01-050-4310 Health Insurance	10/01/2025	16.55	.00		
Total DELTA DENTAL OF ILLINOIS-RISK:						2,724.95	.00		
DR. STILLWATER COMPANY									
1951	DR. STILLWATER COMPANY	47528PU	3 - 5 GAL WATER JUGS TICKETS #102	01-030-5860 Equipment Rentals	09/22/2025	20.25	.00		
1951	DR. STILLWATER COMPANY	47608PU	WATER SVC - VH	01-010-6020 Office Supplies	09/24/2025	20.25	.00		
1951	DR. STILLWATER COMPANY	47608PU	WATER SVC	01-040-6020 Office Supplies	09/24/2025	20.25	.00		
Total DR. STILLWATER COMPANY:						60.75	.00		
Enterprise Fleet Management									
10016	Enterprise Fleet Management	FBN5435393	RAV 4 #1 - FULL MONTH	01-010-6070 Vehicle Leases (Fleet)	09/04/2025	475.86	.00		
10016	Enterprise Fleet Management	FBN5435393	RAV 4 #2 - FULL MONTH	01-013-6070 Vehicle Leases (Fleet)	09/04/2025	475.86	.00		
Total Enterprise Fleet Management:						951.72	.00		
FBI-LEEDA									
10067	FBI-LEEDA	200134376	Farone - Training	01-040-5530 Training & Seminars	09/18/2025	795.00	.00		
Total FBI-LEEDA:						795.00	.00		
FRSA-PAYMENTS									
5881	FRSA-PAYMENTS	082925 9902N	6/2/25-7/1/25 5402 SWANSON RD	01-030-6010 Building Utilities (Gas & El	08/29/2025	19.17	.00		
5881	FRSA-PAYMENTS	092625 11PS	8/5/25-9/2/25 5783 BROAD - LELAND	01-050-6010 Building Utilities (Gas & El	09/26/2025	2.53	.00		

Vendor	Vendor Name	Invoice Number	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
Total FRSA-PAYMENTS:						21.70	.00		
GRAINGER									
2621	GRAINGER	9627856553	MARKING CHALK - FALL FEST	01-010-6091 Special Events	09/03/2025	170.52	.00		
Total GRAINGER:						170.52	.00		
GREGORY E COX									
2650	GREGORY E COX	092525	ADMINISTRATIVE HEARINGS	01-013-5231 Legal Services - Village Pr	09/25/2025	500.00	.00		
Total GREGORY E COX:						500.00	.00		
ILL ASSOC OF CHIEFS OF POLICE									
2921	ILL ASSOC OF CHIEFS OF POLI	20628	Membership Renewal PD	01-040-5510 Memberships & Dues - Em	10/01/2025	265.00	.00		
Total ILL ASSOC OF CHIEFS OF POLICE:						265.00	.00		
ILLINOIS PUBLIC RISK FUND									
3121	ILLINOIS PUBLIC RISK FUND	96705	2025 MONTHLY INSTALLMENT W/C IN	01-015-5812 Workers Compensation Ins	08/17/2025	8,629.00	.00		
3121	ILLINOIS PUBLIC RISK FUND	96706	2025 MONTHLY INSTALLMENT W/C IN	01-015-5812 Workers Compensation Ins	09/15/2025	8,629.00	.00		
Total ILLINOIS PUBLIC RISK FUND:						17,258.00	.00		
IPBC - HEALTH BENEFITS									
3231	IPBC - HEALTH BENEFITS	100125	VOL LIFE	01-000-2211 Life Insurance-Additional V	10/01/2025	479.40	.00		
3231	IPBC - HEALTH BENEFITS	100125	DEP LIFE	01-000-2212 Life Insurance-Dependent	10/01/2025	63.69	.00		
3231	IPBC - HEALTH BENEFITS	100125	VOL INDEMNITY INS	01-000-2215 Indemnity - Vol	10/01/2025	102.54	.00		
3231	IPBC - HEALTH BENEFITS	100125	HEALTH INS - ADMIN	01-010-4310 Health Insurance	10/01/2025	1,447.78	.00		
3231	IPBC - HEALTH BENEFITS	100125	LIFE INS - ADMIN	01-010-4320 Life Insurance	10/01/2025	10.50	.00		
3231	IPBC - HEALTH BENEFITS	100125	COMPSYCH FEE	01-014-6059 Bank Fees	10/01/2025	44.48-	.00		
3231	IPBC - HEALTH BENEFITS	100125	ACA BILLING FEE	01-014-6059 Bank Fees	10/01/2025	22.50	.00		
3231	IPBC - HEALTH BENEFITS	100125	WEX FEES	01-014-6059 Bank Fees	10/01/2025	67.50	.00		
3231	IPBC - HEALTH BENEFITS	100125	HEALTH INS - HR	01-017-4310 Health Insurance	10/01/2025	1,477.28	.00		
3231	IPBC - HEALTH BENEFITS	100125	LIFE INS - HR	01-017-4310 Health Insurance	10/01/2025	3.50	.00		
3231	IPBC - HEALTH BENEFITS	100125	HEALTH INS - PW	01-030-4310 Health Insurance	10/01/2025	7,659.58	.00		
3231	IPBC - HEALTH BENEFITS	100125	LIFE INS - PW	01-030-4320 Life Insurance	10/01/2025	24.91	.00		
3231	IPBC - HEALTH BENEFITS	100125	HEALTH INS - PD	01-040-4310 Health Insurance	10/01/2025	35,037.60	.00		
3231	IPBC - HEALTH BENEFITS	100125	LIFE INS - PD	01-040-4320 Life Insurance	10/01/2025	73.50	.00		
3231	IPBC - HEALTH BENEFITS	100125	HEALTH INS - PK	01-050-4310 Health Insurance	10/01/2025	1,500.22	.00		

Vendor	Vendor Name	Invoice Number	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
3231	IPBC - HEALTH BENEFITS	100125	LIFE INS - PK	01-050-4320 Life Insurance	10/01/2025	3.50	.00		
Total IPBC - HEALTH BENEFITS:						47,929.52	.00		
Jack's Tire Sales & Service									
10012	Jack's Tire Sales & Service	1-354241	Squad 1- Tires	01-040-5120 Maintenance & Repairs - V	09/29/2025	680.50	.00		
Total Jack's Tire Sales & Service:						680.50	.00		
JERRYS AUTO PARTS									
3401	JERRYS AUTO PARTS	561057	FUEL FILTER - TRUCK #207	01-030-5122 Maintenance & Repairs - V	09/24/2025	148.00	.00		
3401	JERRYS AUTO PARTS	561057	AIR FILTER - KUB #1	01-050-5120 Maintenance & Repairs - E	09/24/2025	52.85	.00		
3401	JERRYS AUTO PARTS	561057	AIR FILTER - KUB #2	01-050-5120 Maintenance & Repairs - E	09/24/2025	52.85	.00		
Total JERRYS AUTO PARTS:						253.70	.00		
JOHN BRODA									
3456	JOHN BRODA	092425	IML EXPENSES	01-018-5530 Training & Seminars	09/24/2025	1,009.64	.00		
Total JOHN BRODA:						1,009.64	.00		
JOHNSON CONTROLS FIRE PROTECTION LP									
3459	JOHNSON CONTROLS FIRE PR	24922097	ANNUAL SERVICE - VH	01-010-5121 Maintenance & Repairs - B	09/01/2025	2,756.22	.00		
Total JOHNSON CONTROLS FIRE PROTECTION LP:						2,756.22	.00		
Kar Kraft									
10042	Kar Kraft	472551	Squad 5 Repairs PD	01-040-5120 Maintenance & Repairs - V	09/26/2025	1,759.94	.00		
Total Kar Kraft:						1,759.94	.00		
LASHLY & BAER PC									
3814	LASHLY & BAER PC	362255-0097	PAYTON J. VS VOR	01-010-5231 Legal Services - General L	09/24/2025	100.00	.00		
Total LASHLY & BAER PC:						100.00	.00		
LINCOLN RENT-ALL									
3961	LINCOLN RENT-ALL	542849	SHARPEN MOWER BLADES - PARKS	01-050-5120 Maintenance & Repairs - E	09/11/2025	284.99	.00		
3961	LINCOLN RENT-ALL	542898	SHARPEN MOWER BLADES - PARKS	01-050-5120 Maintenance & Repairs - E	09/11/2025	280.00	.00		
3961	LINCOLN RENT-ALL	544163	CHAIN FILES, SPROCKET COVER & 1	01-050-5120 Maintenance & Repairs - E	09/24/2025	201.94	.00		

Vendor	Vendor Name	Invoice Number	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
Total LINCOLN RENT-ALL:						766.93	.00		
Mark D. Olson, CPA, Ltd									
4291	Mark D. Olson, CPA, Ltd	1743	TREASURER SVCS	01-014-5233 Treasurer Services - Gener	10/01/2025	5,250.00	.00		
4291	Mark D. Olson, CPA, Ltd	1743	ROSCOE POLICE PENSION ACCOUNT	01-014-5234 Treasurer Services - Police	10/01/2025	525.00	.00		
Total Mark D. Olson, CPA, Ltd:						5,775.00	.00		
MENARD'S									
4411	MENARD'S	56678	HOBBY KNIFE SET - PD	01-040-5121 Maintenance & Repairs - B	09/16/2025	4.99	.00		
4411	MENARD'S	56678	UTILITY BLADES & TOILET BOWL CLE	01-050-5121 Maintenance & Repairs - B	09/16/2025	15.95	.00		
4411	MENARD'S	56813	LIGHT DUTY HOSE, MED DUTY HOSE	01-030-5990 Departmental Operating S	09/18/2025	77.41	.00		
4411	MENARD'S	56890	15K LM LED COB BULB - SWANSON	01-050-5121 Maintenance & Repairs - B	09/19/2025	53.98	.00		
4411	MENARD'S	57186	REPLACEMENT FAN - PORTER CABIN	01-050-5121 Maintenance & Repairs - B	09/24/2025	349.99	.00		
4411	MENARD'S	57265	REFLECTIVE PARTS - PJ TRAILER	01-030-5122 Maintenance & Repairs - V	09/25/2025	4.47	.00		
4411	MENARD'S	57265	RELECTIVE PARTS - PJ TRAILER	01-030-5122 Maintenance & Repairs - V	09/25/2025	4.47	.00		
4411	MENARD'S	57265	REFLECTIVE LETTERING - PUBLIC N	01-030-6200 Street Sign Installation & R	09/25/2025	1.36	.00		
Total MENARD'S:						512.62	.00		
METAL CULVERTS									
4452	METAL CULVERTS	INV49295	VARIOUS CULVERTS - RES 2025-R37	01-030-5123 Maintenance & Repairs - H	09/05/2025	5,534.15	.00		
Total METAL CULVERTS:						5,534.15	.00		
MICHAEL WRIGHT									
5596	MICHAEL WRIGHT	092225	IML EXPENSES	01-018-5530 Training & Seminars	09/22/2025	731.64	.00		
Total MICHAEL WRIGHT:						731.64	.00		
MOTOROLA SOLUTIONS, INC									
4675	MOTOROLA SOLUTIONS, INC	964662025080	Radio Subscription- PD	01-040-5990 Departmental Operating S	09/01/2025	1,135.00	.00		
Total MOTOROLA SOLUTIONS, INC:						1,135.00	.00		
NICOR GAS									
4931	NICOR GAS	090825 2000 9	8/6/25-9/5/25 6545 WINDFLOWER	01-050-6010 Building Utilities (Gas & El	09/08/2025	54.24	.00		
4931	NICOR GAS	091925 2000 9	8/19/25-9/19/25 5402 SWANSON	01-030-6010 Building Utilities (Gas & El	09/19/2025	149.85	.00		
4931	NICOR GAS	092425	VILLAGE HALL	01-010-6010 Building Utilities (Gas & El	09/24/2025	77.33	.00		

Vendor	Vendor Name	Invoice Number	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
4931	NICOR GAS	092425	POLICE DEPARTMENT	01-040-6010 Building Utilities (Gas & El	09/24/2025	77.33	.00		
Total NICOR GAS:						358.75	.00		
NITE EQUIPMENT, INC.									
4941	NITE EQUIPMENT, INC.	7745	FLOOR SCREW - PJ TRAILER	01-030-5120 Maintenance & Repairs - E	09/16/2025	50.00	.00		
4941	NITE EQUIPMENT, INC.	7745	COLD WEATHER WHIP - HOT MIX WA	01-030-5120 Maintenance & Repairs - E	09/16/2025	60.00	.00		
4941	NITE EQUIPMENT, INC.	7745	EZ-LUBE DUST CAP & RUBBER GROM	01-050-5120 Maintenance & Repairs - E	09/16/2025	28.00	.00		
Total NITE EQUIPMENT, INC.:						138.00	.00		
NORTH PARK PUBLIC WATER DIST.									
4971	NORTH PARK PUBLIC WATER D	092525	VILLAGE HALL WATER SERVICE	01-010-6010 Building Utilities (Gas & El	09/25/2025	45.31	.00		
4971	NORTH PARK PUBLIC WATER D	092525	POLICE DEPT WATER SERVICE	01-040-6010 Building Utilities (Gas & El	09/25/2025	45.30	.00		
4971	NORTH PARK PUBLIC WATER D	092525 20000-	8/2/25-9/5/25 5466 BRIDGE ST - PARKI	01-030-6010 Building Utilities (Gas & El	09/25/2025	39.58	.00		
4971	NORTH PARK PUBLIC WATER D	092525 30000-	8/2/25-9/5/25 6545 WINDFLOWER LN	01-050-6010 Building Utilities (Gas & El	09/25/2025	33.87	.00		
4971	NORTH PARK PUBLIC WATER D	092525 90200-	8/2/25-9/5/25 5402 SWANSON	01-030-6010 Building Utilities (Gas & El	09/25/2025	63.45	.00		
Total NORTH PARK PUBLIC WATER DIST.:						227.51	.00		
PORT-A-JOHN									
5471	PORT-A-JOHN	15780	HANDICAP W/ HAND SANITIZER - RAL	01-050-5860 Equipment Rentals	09/16/2025	130.00	.00		
5471	PORT-A-JOHN	15781	HANDICAP W/ HAND SANITIZER - POR	01-050-5860 Equipment Rentals	09/16/2025	130.00	.00		
Total PORT-A-JOHN:						260.00	.00		
PREMIER TECHNOLOGIES									
5502	PREMIER TECHNOLOGIES	58318	SLA - WORKSTATION MANAGEMENT	01-010-5950 Information Technology - C	10/01/2025	3,262.00	.00		
Total PREMIER TECHNOLOGIES:						3,262.00	.00		
RAY O'HERRON CO., INC.									
5641	RAY O'HERRON CO., INC.	2433210	9mm LUGER 115	01-040-5990 Departmental Operating S	09/11/2025	3,529.20	.00		
Total RAY O'HERRON CO., INC.:						3,529.20	.00		
RINGCENTRAL INC									
5780	RINGCENTRAL INC	CD_00122555	RING CENTRAL MONTHLY SERVICE -	01-010-5320 Telephone & Data	09/24/2025	175.05	.00		
5780	RINGCENTRAL INC	CD_00122555	RING CENTRAL MONTHLY SERVICE -	01-030-5320 Telephone & Data	09/24/2025	175.05	.00		
5780	RINGCENTRAL INC	CD_00122555	RING CENTRAL MONTHLY SERVICE -	01-040-5320 Telephone & Data	09/24/2025	175.05	.00		

Vendor	Vendor Name	Invoice Number	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
Total RINGCENTRAL INC:						525.15	.00		
ROCK ROAD COMPANIES									
5901	ROCK ROAD COMPANIES	326905	2.25 TONS HOT MIX - ROADS	01-030-6060 Road Repair Bulk Material	09/17/2025	168.75	.00		
Total ROCK ROAD COMPANIES:						168.75	.00		
ROCK VALLEY INDUSTRIES, LLC									
5992	ROCK VALLEY INDUSTRIES, LL	28325	CLEANING - VH	01-010-6021 Cleaning Services	09/01/2025	1,197.00	.00		
5992	ROCK VALLEY INDUSTRIES, LL	28325	CLEANING - PW	01-030-6021 Cleaning Services	09/01/2025	413.70	.00		
5992	ROCK VALLEY INDUSTRIES, LL	28325	CLEANING - PD	01-040-6021 Cleaning Services	09/01/2025	1,354.50	.00		
5992	ROCK VALLEY INDUSTRIES, LL	28325	CLEANING - PORTER PARK	01-050-6021 Cleaning Services	09/01/2025	341.25	.00		
Total ROCK VALLEY INDUSTRIES, LLC:						3,306.45	.00		
ROCKFORD RIGGING, INC									
5971	ROCKFORD RIGGING, INC	0664579-IN	POLY LINE - PARKS	01-050-5121 Maintenance & Repairs - B	09/30/2025	136.00	.00		
Total ROCKFORD RIGGING, INC:						136.00	.00		
Rush Power Systems LLC									
10041	Rush Power Systems LLC	14027	GENERATOR REPAIR - VH	01-010-5121 Maintenance & Repairs - B	09/29/2025	604.69	.00		
10041	Rush Power Systems LLC	14027	GENERATOR REPAIR - PD	01-040-5121 Maintenance & Repairs - B	09/29/2025	604.69	.00		
Total Rush Power Systems LLC:						1,209.38	.00		
STRATUS NETWORKS									
6890	STRATUS NETWORKS	238611	MONTHLY FIBER CONNECTION FEE	01-010-5320 Telephone & Data	10/01/2025	1,130.21	.00		
Total STRATUS NETWORKS:						1,130.21	.00		
TRICKIE ENTERPRISES									
7311	TRICKIE ENTERPRISES	00129247	1 WEEK SWEEPER RENTAL - PW	01-030-5860 Equipment Rentals	09/15/2025	3,000.00	.00		
Total TRICKIE ENTERPRISES:						3,000.00	.00		
U S CELLULAR									
7401	U S CELLULAR	0756724414	CELL PHONES - ADMIN	01-010-5320 Telephone & Data	09/16/2025	185.70	.00		
7401	U S CELLULAR	0756724414	CELL PHONES - PW	01-030-5320 Telephone & Data	09/16/2025	307.24	.00		

Vendor	Vendor Name	Invoice Number	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
7401	U S CELLULAR	0756724414	CELL PHONES - PD	01-040-5320 Telephone & Data	09/16/2025	325.70	.00		
Total U S CELLULAR:						818.64	.00		
UNIFIRST CORPORATION									
7460	UNIFIRST CORPORATION	3390026739	UNIFORMS & MATS - PW	01-030-4610 Uniforms	09/15/2025	131.67	.00		
7460	UNIFIRST CORPORATION	3390026739	UNIFORMS - PARKS	01-050-4610 Uniforms	09/15/2025	17.56	.00		
7460	UNIFIRST CORPORATION	3390026740	MAT SERVICE - VH	01-010-5121 Maintenance & Repairs - B	09/15/2025	38.22	.00		
7460	UNIFIRST CORPORATION	3390027098	UNIFORMS & MATS - PW	01-030-4610 Uniforms	09/22/2025	131.67	.00		
7460	UNIFIRST CORPORATION	3390027098	UNIFORMS - PARKS	01-050-4610 Uniforms	09/22/2025	17.56	.00		
7460	UNIFIRST CORPORATION	3390027444	MAT SERVICE - VH	01-010-5121 Maintenance & Repairs - B	09/29/2025	38.22	.00		
7460	UNIFIRST CORPORATION	339027442	UNIFORMS & MATS - PW	01-030-4610 Uniforms	09/29/2025	131.67	.00		
7460	UNIFIRST CORPORATION	339027442	UNIFORMS - PARKS	01-050-4610 Uniforms	09/29/2025	17.56	.00		
7460	UNIFIRST CORPORATION	33990027099	MAT SERVICE - VH	01-010-5121 Maintenance & Repairs - B	09/22/2025	38.22	.00		
Total UNIFIRST CORPORATION:						562.35	.00		
UNIFORM DEN EAST, INC									
7441	UNIFORM DEN EAST, INC	96418	Jordan - APB Outer Vest / Patches	01-040-4612 Uniforms	09/08/2025	424.90	.00		
7441	UNIFORM DEN EAST, INC	96418-80	Jordan - **RETURN** Patch	01-040-4612 Uniforms	09/08/2025	22.50-	.00		
7441	UNIFORM DEN EAST, INC	98009	Gonzalez - New Hire Necessities	01-040-5990 Departmental Operating S	09/10/2025	1,096.20	.00		
7441	UNIFORM DEN EAST, INC	98010	Smith - New Hire Necessities	01-040-5990 Departmental Operating S	09/16/2025	1,450.40	.00		
7441	UNIFORM DEN EAST, INC	98011	Gonzalez - New Hire Necessities	01-040-5990 Departmental Operating S	09/05/2025	199.00	.00		
7441	UNIFORM DEN EAST, INC	98013	Smith - New Hire Necessities	01-040-5990 Departmental Operating S	09/05/2025	199.00	.00		
7441	UNIFORM DEN EAST, INC	98025	Smith - New Hire Necessities	01-040-5990 Departmental Operating S	08/29/2025	150.00	.00		
7441	UNIFORM DEN EAST, INC	98084	Caltagerone - New Hire Necessities	01-040-5990 Departmental Operating S	09/05/2025	689.05	.00		
Total UNIFORM DEN EAST, INC:						4,186.05	.00		
VANDEWALLE & ASSOCIATES									
7483	VANDEWALLE & ASSOCIATES	202509050	T & M PLANNING	01-016-5241 Planning Services - Zonin	09/17/2025	7,290.00	.00		
7483	VANDEWALLE & ASSOCIATES	202509051	Planning Services	01-016-5241 Planning Services - Zonin	09/17/2025	2,000.00	.00		
Total VANDEWALLE & ASSOCIATES:						9,290.00	.00		
WEX BANK									
7663	WEX BANK	107845589	FEES	01-014-6059 Bank Fees	09/30/2025	9.44	.00		
Total WEX BANK:						9.44	.00		

Vendor	Vendor Name	Invoice Number	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
WILLIAM CHARLES ELECTRIC, LLC									
7731	WILLIAM CHARLES ELECTRIC,	8256266-01	UTILITY LOCATES FOR LELAND PARK	01-050-5121 Maintenance & Repairs - B	09/18/2025	352.00	.00		
Total WILLIAM CHARLES ELECTRIC, LLC:						352.00	.00		
WINNEBAGO COUNTY FINANCE OFFICE									
7775	WINNEBAGO COUNTY FINANC	13643	2025 ANIMAL SERVICES	01-040-5910 Animal Control	09/09/2025	17,581.38	.00		
7775	WINNEBAGO COUNTY FINANC	13656	911 PSAP AGREEMENT OCT-DEC 202	01-040-5912 PSAP/911 Contribution	10/01/2025	14,395.42	.00		
Total WINNEBAGO COUNTY FINANCE OFFICE:						31,976.80	.00		
WOW Full Service Carwash & Detail Center									
6161	WOW Full Service Carwash & Det	13	CAR WASHES - PD	01-040-5120 Maintenance & Repairs - V	08/31/2025	92.00	.00		
Total WOW Full Service Carwash & Detail Center:						92.00	.00		
ZIEGLER'S ACE HARDWARE									
102	ZIEGLER'S ACE HARDWARE	5736-R	CREDIT - CHAIN LOOP & GUIDE BAR	01-030-5990 Departmental Operating S	09/23/2025	88.98-	.00		
102	ZIEGLER'S ACE HARDWARE	6918-R	WHITE SPRAYPAINT - LELAND	01-050-5121 Maintenance & Repairs - B	09/11/2025	5.99	.00		
102	ZIEGLER'S ACE HARDWARE	6933-R	WASP & HORNET LIQUID - LELAND	01-050-5121 Maintenance & Repairs - B	09/12/2025	14.97	.00		
102	ZIEGLER'S ACE HARDWARE	6938-R	SPRINKLER, BRASS SHUTOFF HOSE,	01-030-6040 Operating Supplies	09/15/2025	55.96	.00		
102	ZIEGLER'S ACE HARDWARE	6961-R	16" BAR LIGHT - PARKS	01-050-5120 Maintenance & Repairs - E	09/19/2025	48.99	.00		
102	ZIEGLER'S ACE HARDWARE	6963-R	FRESH WAVE GEL - PARKS	01-050-5121 Maintenance & Repairs - B	09/22/2025	33.98	.00		
102	ZIEGLER'S ACE HARDWARE	6970-R	4-WAY VALVE KEY	01-030-6040 Operating Supplies	09/23/2025	23.98	.00		
102	ZIEGLER'S ACE HARDWARE	6975-R	CHAIN LOOP & GUIDE BAR	01-030-5990 Departmental Operating S	09/23/2025	88.98	.00		
102	ZIEGLER'S ACE HARDWARE	6976-R	3/8"X6" GALV NIPPLE - SPRINKLER RE	01-050-5121 Maintenance & Repairs - B	09/24/2025	16.77	.00		
102	ZIEGLER'S ACE HARDWARE	6984-R	SPARK PLUG - CHAINSAW	01-050-5120 Maintenance & Repairs - E	09/25/2025	6.99	.00		
Total ZIEGLER'S ACE HARDWARE:						207.63	.00		
Grand Totals:						197,921.11	.00		

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

Department Key
010 Administration
012 Village Clerk
015 Liability Insurance
030 Public Works
040 Police/Public Safety
050 Parks and Recreation

Dated: _____

Administrator: _____

Trustees: _____

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

Report Criteria:

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

VILLAGE OF ROSCOE

AGENDA ITEM - STAFF REPORT



VILLAGE of
ROSCOE

Item # 7.

Agenda Item: Ordinance Amending Section 11-339 of the Village of Roscoe Code of Ordinances to Increase the Number of Class “A” Liquor Licenses Available for Issuance

Date: October 3, 2025

Meeting: Village Board – 10/7/2025

Prepared by: Josef Kurlinkus

Department: Administration

Overview/Background Information

Section 11-339 of the Village of Roscoe Code of Ordinances establishes the number and types of liquor licenses permitted within the Village. As of the current code, there are five (5) Class “A” liquor licenses (authorizing the retail sale of alcoholic liquor for consumption both on and off the premises) authorized and in effect.

In response to a pending request for the issuance of an additional Class “A” license for a new location, the Village must first amend the ordinance to increase the number of licenses available for issuance. The attached ordinance (2025-20) proposes to increase the number of allowable Class “A” liquor licenses from five (5) to six (6).

This ordinance is administrative in nature and does not in itself authorize the issuance of a specific license. A separate agenda item and staff report have been prepared for consideration of a new license to be issued to Penny Inc., dba Quik Mart, at 5526 Elevator Road.

Key Issues

- This ordinance increases the *maximum number* of Class “A” licenses allowed but does not issue a license to any specific applicant.
- The issuance of a Class “A” license to Penny Inc. is contingent upon the approval of this ordinance.
- No currently licensed establishment is affected by this amendment.
- The Village retains authority to limit, suspend, or modify the number of licenses in future ordinances as deemed appropriate.

Action Required/Recommendation

Staff recommends approval of **Ordinance 2025-20**, amending Section 11-339 of the Village of Roscoe Code of Ordinances to increase the number of allowable Class “A” liquor licenses from five (5) to six (6).

Attachments

Ordinance 2025-20: An Ordinance Amending Sec. 11-339 Regarding Class “A” Liquor Licenses

**VILLAGE OF ROSCOE
ORDINANCE NO. 2025-20**

AN ORDINANCE AMENDING SEC. 11-339 OF THE VILLAGE OF ROSCOE CODE OF ORDINANCES CONCERNING THE REGULATION OF LICENSED LIQUOR ESTABLISHMENTS WITHIN THE VILLAGE OF ROSCOE (INCREASING MAXIMUM CLASS “A”)

WHEREAS, Sec. 11-339 of the Village of Roscoe’s Code of Ordinances defines the classification, scope and fees for liquor licenses available in the Village; and

WHEREAS, the Village of Roscoe desires to amend Sec. 11-339 by increasing the total number of Class “A” (on & off premises - full liquor) Liquor Licenses authorized and available for issuance by the Village of Roscoe; and

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

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

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

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

Section 2. That section Sec. 11-339 of the Village of Roscoe Code of Ordinances is hereby amended to reflect as follows: “The number of Class “A” licenses which may be in force and effect at any given time shall be limited to six (6).

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

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

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

2025-20

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

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

APPROVED OCTOBER 7, 2025:**ATTEST:**_____
VILLAGE PRESIDENT_____
VILLAGE CLERK

2025 LIQUOR LICENSES

Class A	
FIESTA CANCUN AUTHENTIC MEXICAN RESTAURANT OF ROSCOE, INC. dba FIESTA CANCUN MEXICAN RESTAURANT	460-25
PENNY INC dba QUIK MART 5755	462-25
PENNY INC dba QUIK MART 5526	XXX
SCHNUCK MARKETS INC DBA SCHNUCKS MARKET	458-25
DORIS DESCHLER INC dba WHIFFLETREE BAR & GRILL	457-25
MARY'S MARKET ROSCOE LLC	500-25
Class BL	
ANNAS CAFE LLC – ROSCOE dba ANNA'S LUCKY 777 UNIT 6	496-25
ANNAS CAFE LLC – ROSCOE dba ANNA'S LUCKY 777 UNIT 4	493-25
MILLION MILE LLC dba CECE'S LUCKY SLOTS	482-25
DANDY'S INC dba DANDY'S SLOTS	488-25
EMPIRE SLOTS ROSCOE LLC dba ROYALTY SLOTS	494-25
JACKPOT JOE'S LLC dba JACKPOT JOE'S	442-25
ADRI'S GAMING BOUTIQUE, INC dba LUCKY HORSESHOE	480-25
SUZZIE, LLC dba MAMA SUE'S DELI & SLOTS	484-25
NEXT STOP ENTERPRISES LLC dba NEXT STOP GAMING	481-25
PIPITONE INC dba SLOTS OF FORTUNE	467-25
A G P 18 INCORPORATED dba SLOTS OF FORTUNE	492-25
Class C	
CASEY'S RETAIL COMPANY dba CASEY'S GENERAL STORE #3536	479-25
HIGHLAND PARK CVS LLC dba CVS/PHARMACY #8524	449-25
US Petro Inc dba Luna Food Mart	503-25
GPM MIDWEST, LLC dba FAS MART #5224	465-25
KELLEY WILLIAMSON CO dba HONONEGAH MOBIL	443-25
KELLEY WILLIAMSON CO dba ROSCOE MOBIL	444-25
THORNTONS LLC dba THORNTONS #331	489-25
WALGREEN CO dba WALGREENS #6001	451-25

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

Liquor License Classifications	Current Fee	Total Licenses	Fee Totals
Class A On & Off Premises (Full Liquor)	\$4,000	6	\$24,000
Class BL Boutique Gaming	\$6,000	11	\$66,000
Class BP Brew Pub	\$2,500	0	\$0
Class C Package Store (Full Liquor)	\$3,000	8	\$24,000
Class D Beer & Wine (on Premises)	\$2,500	2	\$5,000
Class F Full Liquor (on Premises Only)	\$3,000	7	\$21,000
Class G Package Store (Beer & Wine)	\$2,000	2	\$4,000
Class CT - Caterer Retailer	\$500	2	\$1,000
Class T Temporary One Day	\$100	0	\$0
		38	\$145,000

VILLAGE OF ROSCOE

AGENDA ITEM - STAFF REPORT



Item # 8.

Agenda Item: Review and Recommendation of issuance of a Class “A” (Full Liquor, on and off premises) liquor license to **Penny Inc. dba Quik Mart**
[Licensed Premises: 5526 Elevator Road, Roscoe, IL, Roscoe, IL 61073]

Date: 9/26/2025

Meeting: Liquor Commission/Board 10/7/2025

Prepared by: Janel Reidinger

Department: License and Permits

Overview/Background Information

Penny Inc., doing business as Quik Mart, has held a Class A liquor license for more than ten years at its current location, 5755 Elevator Road. The company is requesting a new Class A liquor license for the premises at **5526 Elevator Road**, formerly occupied by Whiskey Hotel Barbeque.

A site plan included in the packet illustrates the store layout, including the required separated gaming area, and shows how the kitchen and counter space—leased to a separate tenant—will be separated with a large walk-in cooler.

The applicant is also leasing **Suite 5520**, the former Molly’s Deli/Gaming space, to be used solely for office and storage. This suite will not be open to the public.

This request comes forward because Quik Mart intends to relocate operations from 5755 Elevator Road to 5526 Elevator Road. The Illinois Gaming Board requires a valid liquor license before issuing new gaming licenses, a process that typically takes several months. Although both storefronts will not operate simultaneously, securing the new liquor license now will allow the applicant to begin the state gaming-license application.

Long-term, the owner plans to vacate 5755 Elevator Road entirely and operate at 5526 Elevator Road while negotiating the purchase of property east of Blackman Chiropractic, in front of the Roscoe Center Mall, where a new purpose-built Quik Mart storefront is envisioned.

Key Issues

Applicant seeks a **new Class A liquor license** to support relocation and gaming operations.

The license for the current site (License No. 462-25) will be surrendered once the move is complete; language can be added to the approval to specify that liquor sales at 5526 Elevator Road may not begin until that surrender occurs.

State gaming licensure depends on issuance of the Village liquor license.

Fiscal Note/Budget Impact

- **Application Fee:** \$500 (non-refundable)
- **Annual Class A License Fee:** \$4,000
- **Prorated Fee (after June 30):** \$2,000

If approved at the prorated rate of \$2,000, the license would be valid through **December 31, 2025**. Renewal applications for both locations—should the original site remain active past year-end—would be due in November at the full \$4,000 rate per location.

Applicant Request: The applicant is requesting that the 2026 annual Class A license fee of \$4,000 be applied to only one location, as operations will transition from the current site to the new site during the year. At no time will both locations be open simultaneously. In effect, the applicant is seeking to allocate the \$4,000 annual fee across the two premises sequentially—covering operations at the existing location during the first portion of the year and at the new location for the remainder—rather than being charged the full \$4,000 fee for each site.

Item # 8.

Prior Legislative Actions

Quik Mart has continuously maintained a Class A liquor license at 5755 Elevator Road for over a decade.

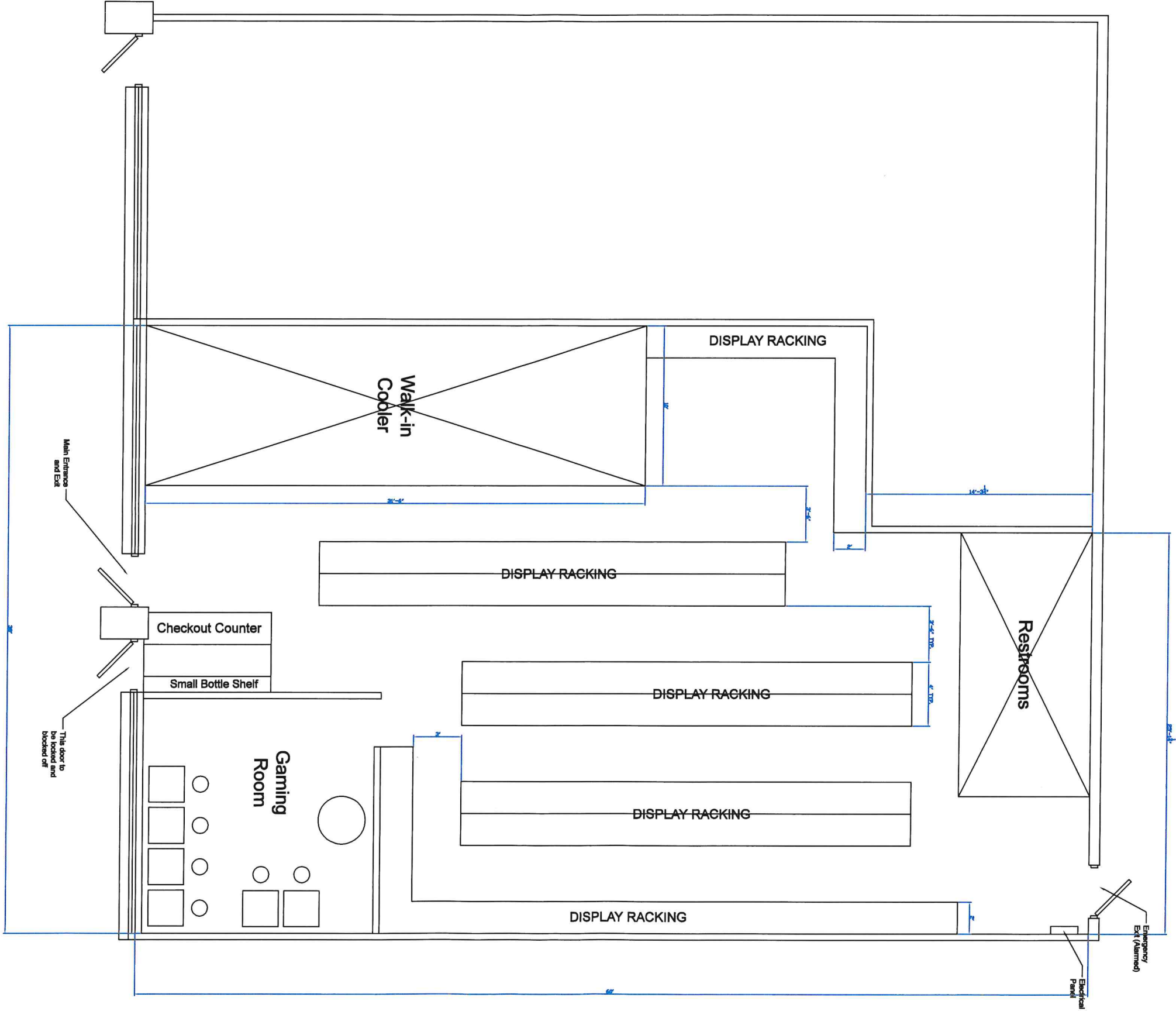
Action Required/Recommendation

Staff recommends approval of the issuance of a **Class A liquor license** to Penny Inc., d/b/a Quik Mart, for 5526 Elevator Road, effective upon the surrender of License No. 462-25 or 462-26 (5755 Elevator Road)

Attachments

Quik Mart Liquor Application
Site Plan 5526 Elevator Rd

5526 Elevator Road
Roscoe, Winnebago County, Illinois



SCALE:



Former Mollys Ste 5520 will be used for storage and will remain locked

Door 1

Ste 5522 and a portion of 5524 will be the entrance to Worth it Wellness.

Door 2

A portion of Ste 5524 will be used for the storefront with the other portion walled off as a separate space to Worth it Wellness.

Door 3

Ste 5526 will house the gaming area but the door will be blocked and locked. All occupants must enter through the main entrance, Ste 5524

Door 4





10631 Main Street, P.O. Box 283, Roscoe IL 61073
 Phone) 815-623-2829 Fax) 815-623-1360 Email) jreidinger@villageofroscoe.com

RETAIL LIQUOR DEALER'S LICENSE APPLICATION

§114 of Village of Roscoe Code of Ordinances

SECTION 1: Applicant Information

Primary Contact Person /Agent: Penny Lakhani
 Licensee: Penny Inc.
 Business Name (d/b/a): Penny Inc DBA Duck Mart
 Mailing Address: _____
 Premise Address: 5526 ELUMOR AVE SUITE 5524-5526-5520 IL 61073
 Email: Sam Lakhani AOL.com
 Business Phone: 815-623-2131 Other Phone: [REDACTED] Fax: 815-623-2131

Corporate Information (if applicable)

Illinois Corporate Registration Number: 14530-59584 Date of Incorporation/Formation: May 2011
 Is corporation in good standing with Illinois Secretary of State: ☒ Yes ☐ No
 If foreign corporation, date qualified to do business in Illinois: _____

Dram Shop Coverage

Attach a copy of the policy declaration to this application

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

Insurance Company Name: ASSURED PARTNERS
 Address: 25, NORTH WEST Point Blvd - Suite 625
 Policy Number: _____ Coverage Limits: _____

Anticipated Revenue

Attach a copy of your financial statement.

Indicate anticipated percentage of total annual revenue from each of the following categories Percentages must total 100%

Alcohol Sales: 70% %
 Food Sales: - %
 General Merchandise (or other): 5% %
 Net Terminal Income (gaming revenue): 25% %

License Information

Check one box. If license class selected is different than previous year a five-hundred-dollar application fee is required.

- | | | | |
|-------------------------------------|-----------------|-------------------------------|------------|
| ☒ | Class A | On & Off Premises Full Liquor | \$4,000.00 |
| ☐ | Class D | On Premise Only Beer & Wine | \$2,500.00 |
| ☐ | Class F | On Premise Only Full Liquor | \$3,000.00 |
| ☐ | Class G | Package Store Beer & Wine | \$2,000.00 |
| ☐ | Class C | Package Store Full Liquor | \$3,000.00 |
| ☐ | Class BL | Boutique Gaming Full Liquor | \$6,000.00 |
| ☐ | Class BP | Brew Pub Full Liquor | \$2,500.00 |
| ☐ | Class CT | Caterer Retailer Full Liquor | \$ 500.00 |
| ☒ | Application Fee | | \$ 500.00 |
- (new licenses and license class changes only)



10631 Main Street, P.O. Box 283, Roscoe IL 61073
 Phone) 815-623-2829 Fax) 815-623-1360 Email) jreidinger@villageofroscoe.com

RETAIL LIQUOR DEALER'S LICENSE APPLICATION

§ 114 of Village of Roscoe Code of Ordinances

General Information (applies to anyone listed in Section 2)

Attach a copy of the lease if applicable

Owner of Premises: JDA Property Management

Date applicant began liquor sales at this premise: _____

Illinois Liquor License Number: _____

- ☐ YES ☒ NO Has applicant ever made application for a liquor license which has been denied?
☐ YES ☒ NO Has applicant ever had any previous liquor license suspended or revoked?
☒ YES ☐ NO Has applicant ever been convicted of a felony? no conviction
☐ YES ☒ NO Has applicant ever been convicted of a gambling offense?
☐ YES ☒ NO Do you possess a current federal wagering or gambling device stamp?
☐ YES ☒ NO Are you, or is any other person, directly or indirectly in your place of business, a public official?

* If yes to any of the above, please explain on separate sheet.

SECTION 2: Owner & Officer Information

For every individual applicant, sole owner, partner, member, corporate officer, stockholder or director (whether or not they own any stock), stockholder owning in the aggregate more than 5% of the stock (including, officers, directors and stockholders of more than 5% for all corporate stockholders), manager or agent conducting the business please supply the following information. All not-for-profit organizations and associations must supply the requested information for all officers, directors and managers. Indicate the total percentage of stock of the corporation, if any, which is held by persons who have less than 5% interest.

If additional space is needed, type or print information in the same format and attach the sheet to this application.

- Name: Penny Lakhan
 Title: President Percent Ownership: 100%
 Date of Birth: 7.12.53 Driver's License # [REDACTED] State Issued: IL
- Name: _____
 Title: _____ Percent Ownership: _____
 Date of Birth: _____ Driver's License # _____ State Issued: _____
- Name: _____
 Title: _____ Percent Ownership: _____
 Date of Birth: _____ Driver's License # _____ State Issued: _____
- Name: _____
 Title: _____ Percent Ownership: _____
 Date of Birth: _____ Driver's License # _____ State Issued: _____
- Name: _____
 Title: _____ Percent Ownership: _____
 Date of Birth: _____ Driver's License # _____ State Issued: _____



10631 Main Street, P.O. Box 283, Roscoe IL 61073
 Phone) 815-623-2829 Fax) 815-623-1360 Email) jreidinger@villageofroscoe.com

RETAIL LIQUOR DEALER'S LICENSE APPLICATION

§114 of Village of Roscoe Code of Ordinances

AFFIDAVIT

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

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

(SIGNATURE OF APPLICANT OR AUTHORIZED AGENT)

(SIGNATURE OF APPLICANT OR AUTHORIZED AGENT)

President
 (TITLE OR POSITION)

(TITLE OR POSITION)

9-18-25
 (DATE SIGNED)

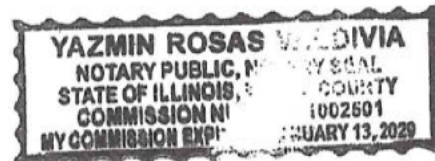
(DATE SIGNED)

AFFIRM:
 (SECRETARY)

(DATE SIGNED)

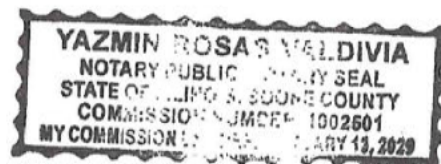
STATE OF IL

COUNTY OF Boone) SS

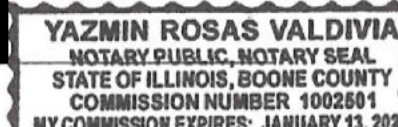


SUBSCRIBED AND SWORN TO BEFORE ME

THIS 18th DAY OF September 2025



NOTARY PUBLIC



JDA Property Management, LLC – Roscoe Center

August 29, 2025

Village of Roscoe

Janel Reidinger - Permitting & Licensing Assistant

10631 Main St. Roscoe, IL 61073

RE: Authorization for Tenant to Apply for Liquor and Gaming Licenses

To Whom It May Concern:

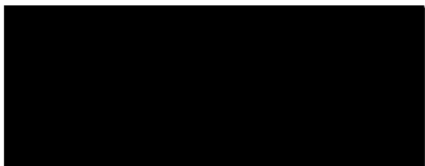
I, Lori Aamodt, on behalf of JDA Property Management LLC, as the owner/landlord of the premises located at:

5482-5544 Elevator Road, Roscoe, IL 61073 | Suite 5520, portion of Suite 5524, and Suite 5526

hereby authorize Penny Inc. to apply for and obtain all necessary liquor license(s) and video gaming license(s) as required by the Village of Roscoe and any applicable state regulatory authorities, for the operation of their business at the above-referenced premises.

This authorization is granted solely for the purpose of enabling the Tenant to seek and maintain the proper liquor and/or gaming licenses and does not constitute or imply any ownership interest by the Landlord in the Tenant's business or license(s). The Tenant shall remain solely responsible for compliance with all municipal, state, and federal laws and regulations, including but not limited to those governing the sale of alcoholic beverages and operation of gaming devices.

Should you require any additional information or documentation, please feel free to contact me directly at:





September 17, 2025

Sam Lakhani
Penny Inc.
5755 Elevator Rd.
Roscoe, IL 61073

Dear Sam,

Thank you for letting us know you will be moving to a new location:
5482-5544 Elevator RD Roscoe ILL Suite 5520-5524-5526

As soon as you have confirmed the exact move date, please let us know to add to the policy.

If you have any questions, please do not hesitate to contact me. Thank you, again, for this opportunity.

Best regards,

Maribel Espinoza

Maribel Espinoza
25 Northwest Point Blvd , Suite 625
Elk Grove Village, IL 60007

VILLAGE OF ROSCOE

AGENDA ITEM - STAFF REPORT



Item # 9.

Agenda Item: Approval of Agreement with Fehr Graham for Civil Engineering Design Services – Riverside Park Pavilion

Date: October 3, 2025

Meeting: Village Board – 10/7/2025

Prepared by: Josef Kurlinkus

Department: Administration

Overview/Background Information

As part of the 2025 Capital Improvement Plan, the Village of Roscoe has budgeted \$130,000 for the removal and replacement of one of the existing pavilions at Riverside Park. The proposed replacement structure will be a pre-engineered metal pavilion of approximately 1,728 square feet, consistent in size and location with the existing structure.

The project is located within the Rock River floodway. Based on preliminary review, no IDNR permits are required so long as the new pavilion remains within the existing footprint.

At the September 16, 2025 Committee of the Whole meeting, the Board reviewed proposals from both McMahon Associates and Fehr Graham for the design, bidding, and limited construction phase services related to the project. Following discussion, the Board expressed its preference to proceed with Fehr Graham.

Key Issues

Fehr Graham has submitted a comprehensive proposal to provide civil engineering design services including:

- Topographic survey and site grading
- Final design plans for the new pre-engineered metal pavilion
- Structural and electrical design components
- Preparation of bidding documents and facilitation of the bidding process
- Limited construction observation and project closeout services

Fiscal Note/Budget Impact

Fee Structure (Lump Sum):

Task	Amount
Design Plans, Specifications & Estimate	\$17,000
Bidding Documents and Services	\$3,000
Construction Engineering Services	\$10,000
Total	\$30,000

Action Required/Recommendation

Approval of a professional services agreement with Fehr Graham for civil engineering design services associated with the Riverside Park Pavilion Replacement Project in the amount of \$30,000.

Attachments

Resolution 2025-R49
Proposal from FehrGraham.

August 29, 2025

Mrs. Carol Gustafson
Village President
Village of Roscoe
10631 Main Street
Roscoe, Illinois 61073

**Re: Civil Engineering Design Services Proposal
Riverside Park Pavilion**

Dear Mrs. Gustafson:

Fehr Graham is pleased to present you with the following proposal for professional services related to the above-referenced project. As we understand, the Village of Roscoe wishes to remove and replace an existing pavilion with a new structure. The size of the existing pavilion to be removed is approximately 1,700 s.f. It is understood that the structure would be similar in size and constructed with a pre-engineered, open-air shelter, complete with electric service to provide service to new outlets and lighting.

The following is our proposed scope of services, fees, and timeline to complete these tasks:

SCOPE OF SERVICES

Design Plans, Specifications, and Estimate

A topographic survey of this location will be completed for the purposes of design. The topographic survey will focus on the area where the new structure is to be located. No utility location or extension is required for the new structure (beyond electrical service), so topographic survey will focus on gathering existing elevations on site to ensure positive drainage and establishment of a FFE of the new structure. Upon completion of the topographic survey, Fehr Graham will prepare/deliver the following:

- » Final engineering plans, including:
 - Cover/general notes.
 - Removal plans.
 - Site Plan.
 - Architectural plans from a preferred vendor for the pre-engineered structure.
 - Structural engineering for the foundation of the pre-engineered structure. Due to the lack of geotechnical borings being completed, assumptions will be utilized based on known soil types in the area.
 - Electrical design services to design and layout the electrical conduit and wiring for the new structure. Electrical outlets in the structure will be located and identified, as well as any lighting fixtures. Electrical is assumed to simply be spliced from existing feeds to adjacent infrastructure and will not require panel or service upgrades to be designed/coordinated.
 - Standard civil, structural and electrical details (as required).
 - Provide Engineer's Opinion of Cost prior to bidding.

Bidding Documents and Services

Fehr Graham will prepare and advertise bidding documents on QuestCDN. Should the Village wish to advertise in local newspaper, Fehr Graham can provide the Village a bid advertisement file for the Village to submit. In addition to facilitating the bidding process, Fehr Graham will answer requests for information during the bidding process. We will prepare and distribute addenda and clarifications as needed. We will attend the bid opening, review and tabulate the bids received and provide the Village with a recommendation of award.

Construction Engineering Services

Fehr Graham will provide construction engineering services during construction. Our services will include:

- » Facilitation of the execution of contract documents.
- » Shop drawing/submittal reviews.
- » Schedule/conduct pre-construction meeting.
- » Limited construction observation services, as needed. An assumed 24 hours associated with site visits is included. Additional hours or site visits will require additional fee.
- » Construction staking services. Staking will be limited to layout of the proposed building footprint. Additional construction staking will require additional services.
- » Process pay applications. Assuming only one pay application will be required.
- » Final close-out documents, including punchlists.

EXCLUSIONS

The following items are **not** included in the scope of services proposed here within:

- » Boundary surveys.
- » Geotechnical Engineering & Soil Borings.
- » Full-time construction observation services.
- » Material testing.
- » Civil off-site design services not listed above.
- » Electrical engineering design beyond what is described above. Proposal assumes electrical service is nearby with panels that have capacity to furnish required electrical loads to the new structure.
- » Utility coordination for utility relocation.
- » Platting, ROW acquisition or easement acquisition services.
- » Stormwater detention design and report (assumed not required).
- » Traffic studies and report.
- » Landscape design.
- » Irrigation design.
- » Traffic control or management plans.
- » Permitting with IDNR/OWR and USCOE.
- » Permit fees.

- » NPDES/SWPPP permit preparation and submittal (assumed not required as impact is less than 1 acre).
- » As-Built survey and drawings.
- » Community engagement.
- » Graphic presentation displays and/or renderings.
- » Contract management services.
- » Materials/color selections.
- » Record/as-built drawings.

Any of the above services can be performed at an additional cost to the project upon request.

FEES

Based on the information currently available, Fehr Graham is prepared to provide these services for the below lump sum fee:

Design Plans, Specifications and Estimate	\$17,000
Bidding Documents and Services	\$3,000
Construction Engineering Services	\$10,000
TOTAL	\$30,000

Payment for the services rendered will be requested via a monthly invoice.

SCHEDULE

This scope of work can be advanced within 3-4 weeks of authorization to proceed. It is assumed that this project will be approved to proceed by September 19, 2025.

AUTHORIZATION

I trust that the information we have provided aligns with your expectations. If you would like us to proceed with this project, please sign the attached Agreement for Professional Services and return one (1) copy to my attention.

As always, Fehr Graham is committed to providing the necessary resources to deliver timely and competent solutions, ensuring this project moves forward. We look forward to partnering with the Village on this important initiative. In the interim, should you have any questions regarding this proposal, please feel free to contact me at 815.394.4700.

Respectfully submitted,



Tyler Nelson
Senior Project Manager



Brandon Boggs
Project Designer

TVN/BMB:ss

Attachments

N:\Proposals\2025\Tyler Nelson\Village of Roscoe\Riverside Park Pavilion\Riverside Park Pavilion Proposal.docx

AGREEMENT FOR PROFESSIONAL SERVICES

Client Mrs. Carol Gustafson
 Village President
 Village of Roscoe
 10631 Main Street
 Roscoe, Illinois 61073

815.623.2829

Description of Services:

Civil Engineering Design Services Riverside Park Pavilion

Fehr Graham will provide professional services related to civil engineering design services for the Riverside Park Pavilion, as detailed in our proposal letter dated August 29, 2025.

COST:

The fixed fee for performing the above services is as follows:

Design Plans, Specifications and Estimate	\$17,000
Bidding Documents and Services	\$3,000
Construction Engineering Services	\$10,000
TOTAL	\$30,000

Reimbursables are not to exceed a 15% markup. Payment for the services rendered will be requested via a monthly invoice. Fehr Graham does not accept credit and/or debit card payments.

The attached General Conditions are incorporated into and made a part of this Agreement.

ACCEPTED AND AGREED TO:

I/we, the undersigned, authorize Fehr Graham to provide services as outlined above, and also agree that I/we are familiar with and **ACCEPT THE TERMS OF THE ATTACHED GENERAL CONDITIONS.**

CLIENT:

Signature _____

Name _____

Title _____

Date Accepted _____

CONSULTANT:

By  _____

Name Chris DeSilva, PE

Title Chief Operating Officer

Date Proposed August 29, 2025

25-1745

1. The Client requests the professional services of Fehr Graham hereinafter called "The Consultant" as described herein.
2. The Consultant agrees to furnish and perform the professional service described in this Agreement in accordance with accepted professional standards. Consultant agrees to provide said services in a timely manner, provided, however, that Consultant shall not be responsible for delays in completing said services that cannot reasonably be foreseen on date hereof or for delays which are caused by factors beyond his control or delays resulting from the actions or inaction of any governmental agency. Consultant makes no warranty, expressed or implied, as to his findings, recommendations, plans and specifications or professional advice except that they were made or prepared in accordance with the generally accepted engineering practices.
3. It is agreed that the professional services described in the Agreement shall be performed for Client's account and that Client will be billed monthly for said services. A 1½% per month service charge will be incurred by Client for any payment due herein and not paid within 30 days of such billing which is equal to an ANNUAL PERCENTAGE RATE OF 18%. Partial payments will be first credited to the accrued service charges and then to the principal.
4. The Client and the Consultant each binds himself, his partners, successors, executors, and assigns to the other party to this agreement and to the partners, successor, executors, and assigns of such other party in respect to this agreement.
5. The Client shall be responsible for payment of all costs and expenses incurred by the Consultant for his account, including any such monies that the Consultant may advance for Client's account for purposes consistent with this Agreement.
6. The Consultant reserves the right to withdraw this Agreement if not accepted within 30 days.
7. A claim for lien will be filed within 75 days of the date of an invoice for services (last day of services rendered) unless the account is paid in full or other prior arrangements have been made. All attorney fees incurred by the Consultant due to the filing of said lien or the foreclosure thereof shall be borne by the Client.

In the event suit must be filed by Consultant for the collection of fees for services rendered, Client will pay all reasonable attorney's fees and court costs.

If Client defaults in payment of fees or costs due under the terms of this Agreement and Consultant incurs legal expenses as a result of such failure, Client shall be responsible for payment for Consultant's reasonable attorney fees and costs so incurred.

8. The Consultant shall present, for the consideration of the Client, engineering and technical alternatives, based upon its knowledge and experience in accordance with accepted professional standards, with selection of alternatives and final decisions as requested by the client to be the sole responsibility of the Client.
9. Construction Phase Activities (When applicable) - In connection with observations of the work of the Contractor(s) while it is in progress the Consultant shall make visits to the site at intervals appropriate to the various stages of construction as the Consultant deems necessary in Agreement to observe as an experienced and qualified design professional the progress and quality of the various aspects of the Contractor(s)'s work. Based on information obtained during such visits and on such observation, the Consultant shall endeavor to determine in general if such work is proceeding in accordance with the Contract Documents and the Consultant shall keep the Client informed of the progress of the work.

The purpose of the Consultant's visits to the site will be to enable the Consultant to better carry out the duties and responsibilities assigned to and undertaken by the Consultant during the Construction Phase, and, in addition, by exercise of the Consultant's efforts as an experienced and qualified design professional, to provide for the Client a greater degree of confidence that the completed work of the Contractor(s) will conform generally to the Contract Documents and that the integrity of the design concept as reflected in the Contract Documents has been implemented and preserved by the Contractor(s). The Consultant shall not, during such visits or as a result of such observations of Contractor(s)' work in progress, supervise, direct or have control over Contractor(s)' work nor shall the Consultant have authority over or responsibility for the means, methods, techniques, sequences, or procedures of construction selected by Contractor(s), for safety precautions and programs incident to the work of Contractor(s) or for any failure of Contractor(s) to comply with laws, rules, regulations, ordinances, codes, or orders applicable to Contractors(s) furnishing and performing their work. Accordingly, the Consultant can neither guarantee the performance of the construction contracts by Contractor(s) nor assume responsibility for Contractor(s)' failure to furnish and perform their work in accordance with the Contract Documents.

10. Estimates of Fees – When fees are on a time and material basis the estimated costs required to complete the services to be performed are made on the basis of the Consultant's experience, qualifications, and professional judgment, but are not guaranteed. If the costs appear likely to exceed the estimate in excess of 20%, the Consultant will notify the Client before proceeding. If the Client does not object to the additional costs within seven (7) days of notification, the increased costs shall be deemed approved by the Client.
11. The Consultant is responsible for the safety on site of his own employees. This provision shall not be construed to relieve the Client or the Contractor(s) from their responsibility for maintaining a safe work site. Neither the professional services of the Consultant, nor the presence of his employees or subcontractors shall be construed to imply that the Consultant has any responsibility for any activities on site performed by personnel other than the Consultant's employees or subcontractors.
12. Original survey data, field notes, maps, computations, studies, reports, drawings, specifications and other documents generated by the Consultant are instruments of service and shall remain the property of the Consultant. The Consultant shall provide copies to the Client of all documents specified in the Description of Services.

Any documents generated by the Consultant are for the exclusive use of the Client and any use by third parties or use beyond the intended scope of the document shall be at the sole risk of the Client. To the fullest extent permitted by law, the Client shall indemnify, defend and hold the Consultant for any loss or damage arising out of the unauthorized use of such documents.

Item # 9.

13. No claim may be asserted by either party against the other party unless an action on the claim is commenced within the applicable statute of limitations timeframe.
14. If a Client's Purchase Order form or acknowledgment or similar form is issued to identify the agreement, authorize work, open accounts for invoicing, provide notices, or document change orders, the preprinted terms and condition of said Purchase Order shall be superseded by the terms hereof.
15. Standard of Care – Services performed by Consultant under this agreement will be conducted in a manner consistent with that level of care and skill ordinarily exercised by members of the profession currently practicing under similar conditions. No other representation expressed or implied, and no warranty or guarantee is included or intended in any report, opinion or document under this agreement.
16. Liability Insurance – Consultant will maintain such liability insurance as is appropriate for the professional services rendered as described in this Agreement. Consultant shall provide Certificates of Insurance to Client, upon Client's request, in writing.
17. Indemnification and Limitation of Liability – Client and Consultant each agree to indemnify and hold the other harmless, including their respective officers, employees, agents, members, and representatives, from and against liability for all claims, costs, losses, damages and expense, including reasonable attorney's fees, to the extent such claims, losses, damages or expenses are caused by the indemnifying party's acts, errors or omissions.

The Client understands that for the compensation herein provided Consultant cannot expose itself to liabilities disproportionate to the nature and scope hereunder. Therefore, the Client agrees to limit Consultant's liability to the Client arising from Consultant's professional acts, errors or omissions, such that the total aggregate liability of Consultant shall not exceed the limits of the applicable insurance limits.

18. Allocation of Risk – Consultant and Client acknowledge that, prior to the start of this Agreement, Consultant has not generated, handled, stored, treated, transported, disposed of, or in any way whatsoever taken responsibility for any toxic substance or other material found, identified, or as yet unknown at the Project premises. Consultant and Client further acknowledge and understand that the evaluation, management, and other actions involving toxic or hazardous substances that may be undertaken as part of the Services to be performed by Consultant, including subsurface excavation or sampling, entails uncertainty and risk of injury or damage. Consultant and Client further acknowledge and understand that Consultant has not been retained to serve as an insurer of the safety of the Project to the Client, third parties, or the public.

Client acknowledges that the discovery of certain conditions and/or taking of preventative measures relative to these conditions may result in a reduction of the property's value. Accordingly, Client waives any claim against Consultant and agrees to indemnify, defend, and hold harmless Consultant and its subcontractors, consultants, agents, officers, directors, and employees from any claim or liability for injury or loss allegedly arising from procedures associated with environmental site assessment (ESA) activities or the discovery of actual or suspected hazardous materials or conditions. Client releases Consultant from any claim for damages resulting from or arising out of any pre-existing environmental conditions at the site where the work is being performed which was not directly or indirectly caused by and did not result from, in whole or in part, any act or omission of Consultant or subcontractor, their representatives, agents, employees, and invitees.

If, while performing the Services set forth in any Scope of Services, pollutants are discovered that pose unanticipated or extraordinary risks, it is hereby agreed that the Scope of Services, schedule, and costs will be reconsidered, and that this Agreement shall immediately become subject to renegotiation or termination. Client further agrees that such discovery of unanticipated hazardous risks may require Consultant to take immediate measures to protect health and safety or report such discovery as may be required by law or regulation. Consultant shall promptly notify Client upon discovery of such risks. Client, however, hereby authorizes Consultant to take all measures Consultant believes necessary to protect Consultant and Client personnel and the public. Furthermore, Client agrees to compensate Consultant for any additional costs associated with such measures.

19. In the event of legal action to construe or enforce the provisions of this agreement, the prevailing party shall be entitled to collect reasonable attorney fees, court costs and related expenses from the losing party and the court having jurisdiction of the dispute shall be authorized to determine the amount of such fees, costs and expenses and enter judgment thereof.
20. Assignment - Neither party to this Agreement shall, without the prior written consent of the other party, which shall not be unreasonably withheld, assign the benefit or in any way transfer its obligations under this Agreement or any part hereof; provided, however, either Party may freely assign this Agreement to a parent, subsidiary or affiliate without the other party's consent. This Agreement shall inure to the benefit of and be binding upon the parties hereto, and except as otherwise provided herein, upon their executors, administrators, successors, and assigns.
21. Termination – The obligation to provide further services under this Agreement may be terminated by either party upon seven (7) days written notice in the event of substantial failure by the other party to perform in accordance with the terms hereof through no fault of the terminating party. In the event of any termination, Consultant will be paid for all services rendered to the date of receipt of written notice of termination, at Consultant's established chargeout rates, plus for all Reimbursable Expenses including a 15% markup.
22. Provision Severable – The unenforceability or invalidity of any provisions hereof shall not render any other provisions herein contained unenforceable or invalid.
23. Governing Law and Choice of Venue – Client and Consultant agree that this Agreement will be governed by, construed, and enforced in accordance with the laws of the State of Illinois. If there is a lawsuit, Client and Consultant agree that the dispute shall be submitted to the jurisdiction of the Illinois District Court in and for Winnebago County, Illinois.

**VILLAGE OF ROSCOE, ILLINOIS
RESOLUTION NO. 2025-R49**

**A RESOLUTION AUTHORIZING THE VILLAGE OF ROSCOE TO ENTER INTO AN
AGREEMENT WITH FEHR GRAHAM FOR CIVIL ENGINEERING DESIGN
SERVICES FOR THE RIVERSIDE PARK PAVILION REPLACEMENT PROJECT**

WHEREAS, the Village of Roscoe has identified the replacement of an existing pavilion at Riverside Park as a priority project within its 2025 Capital Improvement Plan; and

WHEREAS, the Village solicited proposals from qualified engineering firms to provide design, bidding, and construction observation services associated with the Riverside Park Pavilion Replacement Project; and

WHEREAS, Fehr Graham has submitted a proposal to provide the necessary professional services for a total lump sum amount of \$30,000; and

WHEREAS, the Board of Trustees has determined that the proposal submitted by Fehr Graham best meets the needs of the Village;

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

Section 1. The Village of Roscoe hereby approves entering into a professional services agreement with Fehr Graham for Civil Engineering Design Services for the Riverside Park Pavilion Replacement Project in the total amount of \$30,000.

Section 2. The Village President is hereby authorized to execute said agreement and any necessary documents to carry out the intent of this Resolution.

[SIGNATURE PAGE TO FOLLOW]

2025-R49				
1st Read:				
PASSED BY ROLL CALL VOTE ON:				
NAME	AYE	NAY	ABSTAIN	ABSENT
Trustee William Babcock				
Trustee John Broda				
Trustee Dayne Mead				
Trustee Justin Plock				
Trustee Michael Sima				
Trustee Michael Wright				
President Carol A. Gustafson				

APPROVED OCTOBER 07, 2025:**ATTEST:**_____
VILLAGE PRESIDENT_____
VILLAGE CLERK

EXHIBIT “A”
[Resolution 2025-R49]
Proposal for Services

VILLAGE OF ROSCOE

AGENDA ITEM - STAFF REPORT



VILLAGE OF
ROSCOE

Item # 10.

Agenda Item: Approval of Agreement with Fehr Graham for Civil Engineering Design Services – Riverside Park Pavilion

Date: October 3, 2025

Meeting: Village Board – 10/7/2025

Prepared by: Josef Kurlinkus

Department: Administration

Overview/Background Information

At the direction of the Village Board, the Village issued a Request for Proposals (RFP) for professional engineering and design services in support of the Porter Park Phase II Expansion. The project scope includes pedestrian bridge design, park layout and grading, permitting assistance, bidding support, and construction-phase services necessary to implement improvements funded in part by the Village's 2024 OSLAD Grant Award.

Proposals were received from three firms—Fehr Graham, Hutchison Engineering, and Angus-Young Associates. The Committee of the Whole reviewed and discussed all three submittals at its meeting on September 16, 2025 and, following discussion, reached consensus to proceed with Fehr Graham.

Key Issues

The proposed agreement with Fehr Graham covers the following:

Tasks Included:

- Topographic survey and geotechnical borings
- Pedestrian bridge design and hydraulic report
- Site design development and coordination
- Bidding assistance
- Construction-phase services

Total Estimated Fee: \$187,950

(Includes all tasks and reimbursable expenses as itemized in their cost proposal)

Action Required/Recommendation

Approval of a professional services agreement with Fehr Graham for civil engineering design services associated with the Porter Park Phase II Expansion in the amount of **\$187,950**

Attachments

Resolution 2025-R50
Proposal from FehrGraham.

**VILLAGE OF ROSCOE, ILLINOIS
RESOLUTION NO. 2025-R50**

A RESOLUTION APPROVING AN AGREEMENT WITH FEHR GRAHAM FOR ENGINEERING AND DESIGN SERVICES FOR PORTER PARK PHASE II EXPANSION

WHEREAS, the Village of Roscoe has determined the need to engage professional engineering services for the Porter Park Phase II Expansion project, which is partially funded through an OSLAD grant award; and

WHEREAS, the Village solicited proposals for such services and received qualified responses from multiple firms; and

WHEREAS, the Committee of the Whole, following review and discussion of the submitted proposals, has recommended selection of Fehr Graham as the most qualified firm to provide the requested services;

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

Section 1. The Village of Roscoe hereby approves and authorizes entering into a professional services agreement with **Fehr Graham** for an amount not to exceed **\$187,950.00**, as outlined in the attached proposal.

Section 2. The Village President is hereby authorized to execute said agreement and any necessary documents to carry out the intent of this Resolution.

[SIGNATURE PAGE TO FOLLOW]

2025-R50				
1 st Read:				
PASSED BY ROLL CALL VOTE ON:				
NAME	AYE	NAY	ABSTAIN	ABSENT
Trustee William Babcock				
Trustee John Broda				
Trustee Dayne Mead				
Trustee Justin Plock				
Trustee Michael Sima				
Trustee Michael Wright				
President Carol A. Gustafson				

APPROVED OCTOBER 07, 2025:

ATTEST:

VILLAGE PRESIDENT

VILLAGE CLERK

EXHIBIT “A”
[Resolution 2025-R50]
Proposal for Services

CONTACT

Tyler Nelson, PE
Senior Project Manager
tnelson@fehrgraham.com | 815.394.4700

FEHR GRAHAM
ENGINEERING & ENVIRONMENTAL

200 PRAIRIE STREET, SUITE 208
ROCKFORD, IL 61107
815.394.4700

insight • experience • results

PROPOSAL

Landscape Architectural and Engineering Services for Porter Park Phase II Expansion Project



PREPARED FOR

Village of Roscoe
Village Administrator
JOSEF KURLINKUS
10631 Main Street
Roscoe, IL 61073



September 10, 2025

Josef Kurlinkus
Village Administrator
Village of Roscoe
10631 Main Street
Roscoe, Illinois 61032

RE: Proposal – Porter Park Phase II Expansion Project (OSLAD Grant Funded)

Dear Josef,

Fehr Graham is eager to help the Village of Roscoe with the Porter Park Phase II Expansion Project. Our team has extensive experience with park improvements, including new restroom facilities, disc golf courses, trail extensions, pathways, fitness areas and native pollinator habitat restoration. We have the resources to ensure this project is completed within the Village's timeline, and we want to be part of your team.

We understand this project is more than expanding recreational opportunities. It's also a valuable economic development opportunity that can position Porter Park as a regional destination that draws visitors from surrounding communities.

Our proposal outlines a plan that maximizes the park's potential by prioritizing accessibility, parking, amenities and enhanced recreational areas, all in alignment with the approved Open Space Lands Acquisition and Development scope and budget. These improvements will help Porter Park host community events, provide a top-tier golf experience at no charge, and serve as a key trailhead location for the region's growing path and trail systems.

We look forward to working with the Village of Roscoe to reimagine Porter Park as a community asset that not only attracts visitors but also instills pride in residents.

Sincerely,

A handwritten signature in blue ink, appearing to read "Tyler Nelson".

Tyler Nelson, PE
Senior Project Manager



Business Organization

History

Fehr Graham was founded in September 1973 by professional engineers Allen Fehr and Joseph Graham. The firm was established by merging these two individuals' practices established in 1965 and 1962, respectively. Today, we proudly serve our valued clients from 12 office locations: Aurora, Champaign, East Peoria, Freeport, Rockford, Rochelle, and Springfield, Illinois; Cedar Rapids, Manchester and West Union, Iowa; and Monroe and Sheboygan, Wisconsin.

Professional Staff

Our staff of 250 is comprised of a wide range of experts, including professional engineers, landscape architects, professional geologists, environmental scientists, safety professionals, engineers-in-training, professional land surveyors, community planners and development specialists, engineering and environmental technicians, field inspectors, grant writers, and support technicians and assistants. Our staff has hands-on experience and applicable registrations and licenses in their areas of discipline.

Organization

Fehr Graham is a Limited Liability Company led by Kyle Saunders. Trilon Group owns Fehr Graham.



CONTACT

Tyler Nelson, PE
Senior Project Manager
tnelson@fehrgraham.com

200 Prairie Street, Suite 208
Rockford, Illinois 61107
815.394.4700
fehrgraham.com

Office Locations

ILLINOIS

Aurora
230 Woodlawn Avenue
Aurora, IL 60506

Champaign
1610 Broadmoor Drive
Champaign, IL 61821

East Peoria
140 East Washington Street
East Peoria, IL 61611

Freeport
101 West Stephenson Street
Freeport, IL 61032

Rochelle
515 Lincoln Highway
Rochelle, IL 61068

Rockford
200 Prairie Street, Suite 208
Rockford, IL 61107

Springfield
2160 South Sixth Street, Suite D-1
Springfield, IL 62703

IOWA

Cedar Rapids
200 5th Avenue SE, Suite 100
Cedar Rapids, IA 52401

Manchester
221 East Main Street, Suite 301
Manchester, IA 52057

West Union
128 South Vine Street
West Union, IA 52175

WISCONSIN

Monroe
1107 16th Avenue
Monroe, WI 53566

Sheboygan
909 North 8th Street, Suite 101
Sheboygan, WI 53081



Fairview Fitness Park to debut next-level playground

DECATUR, ILLINOIS



CLIENT CONTACT

Clay Gerhard
Executive Director
217.422.5911
cgerhard@decparcs.com

PERIOD OF SERVICES

June 2023 to October 2024

CONTRACT VALUE

\$69,450

CONSTRUCTION COST

\$1.4 million

TEAM

LANDSCAPE ARCHITECT PROJECT MANAGER

Mark Decker, PLA

SENIOR ENGINEERING TECHNICIAN

Jeff Gee

ASSOCIATE ENGINEERING TECHNICIAN

Eric Adkins

AT A GLANCE

- » Park design.
- » Civil engineering.
- » Construction layout.

When the Decatur Park District decided to overhaul Fairview Park with fitness-focused amenities, it already had a concept. But after seeing Fehr Graham's fresh design take, it pivoted. The Park District received an Open Space Lands Acquisition and Development (OSLAD) grant based on a concept created by another firm. But it was Fehr Graham's design that resonated with the Park District's vision.

Mixing play and fitness

Our team designed Fairview Park to offer a one-of-a-kind space blending recreation and physical challenge. It will feature a fitness and football-themed playground designed to inspire users of all ages. A ninja-style obstacle course will test agility and coordination, and a football challenge area will allow players to work on kicking and passing. For adults, an outdoor gym with fitness equipment will support healthy lifestyles, and a large playground will allow children to climb, spin and engage in interactive and sensory-rich play. The design also features a bike skills course with winding pathways, providing youth a fun and safe space to learn and practice riding.

Navigating the details

Fehr Graham provided engineering design and construction layout. We adjusted pathway alignments to navigate a steep slope, ensuring safe and accessible routes. The most distinct element is the custom football wall, designed by Fehr Graham's landscape architects and structural engineers. Something playground equipment vendors don't offer, the football wall is a signature feature that will become one of the park's focal points.

Collaboration

Fehr Graham aligned the amenities with the Park District's vision of promoting wellness and activity. The park is still under construction, but what it will soon be is clear: a vibrant community hub where families, athletes and fitness enthusiasts gather to play, exercise and connect.





Master Plan revitalizes Oakdale Nature Preserve

FREEPORT, ILLINOIS



CLIENT CONTACT

Ron Schneider
Executive Director
815.235.6114
rschneider@freeportparkdistrict.org

PERIOD OF SERVICES

September 2020 to March 2022

CONTRACT VALUE

\$98,000

CONSTRUCTION COST

\$842,000

PROJECT TEAM

SENIOR PROJECT ENGINEER

Andrew Reeter, PE, CFM

PROJECT ENGINEER

Jennifer Buholzer, PE

AT A GLANCE

- » Secured OSLAD grant funding.
- » Completed project design.
- » Master planning.
- » Construction engineering.

Oakdale Nature Preserve in Freeport, Illinois, is a historic gem offering more than 130 acres of forests, streams and restored prairies to visitors and locals.

The Freeport Park District hired Fehr Graham to support goals to work toward a Master Plan set in 2015 to revitalize the aging and dilapidated Nature Preserve and turn it into a place for high-quality recreation opportunities for all residents no matter their ages or abilities.

Our team worked with the Park District to evaluate the former Master Plan and bring it to fruition. We coordinated with the Park District to provide new trails, trail mapping and a series of wayfinding signage and interpretive signage. Fehr Graham worked within the Park District's budget to develop plans for a bridge on the recreation trail, path connections and improvements, nature-based play, trail signage, a shelter house to accommodate 200 people, restrooms, picnic tables, grills, site utility improvements, a 100-stall parking lot and driveways. Everything was designed to be Americans with Disabilities Act compliant.

Providing access to the trail bridge was difficult because of the terrain and heavy vegetation. Our team worked with the property owner and neighbor to coordinate alternative construction and minimize impact to native trees. We worked with the Stephenson County Health Department on a solution to meet the Preserve's unique wastewater demands. The septic was inadequate, so we designed a system and field to accommodate large gatherings without damaging tree roots. Fehr Graham secured a \$400,000 grant through the Illinois Department of Natural Resources Open Space Lands Acquisition and Development (OSLAD).

Fehr Graham focused on the Park District's five goals - restoring and maintaining the ecological integrity of Oakdale, achieving sustainable ecosystem health and biological diversity, reducing and eliminating unused facilities, providing educational opportunities and developing a unique venue to allow revenue to support and enhance the Preserve.

Tyler Nelson, PE

Senior Project Manager



EDUCATION

B.S. in Civil Engineering
Purdue University, 2003

M.P.A.
Purdue University Global, 2023

PROFESSIONAL LICENSE

Professional Engineer
Illinois #062-061714

CERTIFICATIONS

Documentation of Contract Quantities
#21-18198, 2021

Nuclear Density Tester, 2018

Portland Cement Concrete — Level II Technician,
2013

Hot Mix Asphalt — Level I Technician, 2012

Portland Cement Concrete — Level I Technician,
2011

Mixture Aggregate Technician, 2010

PROFESSIONAL ASSOCIATIONS

National Society of Professional Engineers
Illinois Society of Professional Engineers

Tyler Nelson is a seasoned professional with a career spanning more than two decades in civil engineering. He is experienced in municipal engineering, capital project planning, road design, sanitary sewer design, stormwater design, wastewater treatment, and construction management. Tyler is a strategic leader who manages a variety of design and construction projects.

NEIGHBORHOOD PARK PARKING LOT

City of South Beloit, Illinois

Tyler serves as Project Manager for this parking lot expansion project.

RESIDENTIAL STREETS PROGRAM DESIGN

Village of Roscoe, Illinois

Tyler served as a Design Engineer for the City's annual MFT street resurfacing program.

2024 MOTOR FUEL TAX (MFT) STREET PROGRAM

City of South Beloit, Illinois

Tyler served as a Design Engineer for the City's annual MFT street resurfacing program.

EDGEBROOK PHASE IV WATER MAIN REPLACEMENT

City of Rockford, Illinois

Tyler served as the Design Engineer for this residential water main and lead service replacement project.

PRAIRIE STREET WATER MAIN AND SANITARY SEWER REPLACEMENT

City of St. Charles, Illinois

Tyler served as Project Manager to replace 2,500 feet of sanitary sewer main and 3,300 feet of water main within the City's right-of-way. He helped with all aspects of design and permitting and served as the client liaison during the construction of a high-traffic commercial corridor.

HAYES AVENUE SANITARY SEWER MAIN REPLACEMENT

City of South Beloit, Illinois

As Project Manager, Tyler led the replacement of 1,000 feet of sanitary sewer main and a full roadway reconstruction, including new curbs, sidewalks and pavement in a residential neighborhood. He managed all aspects of design, permitting and construction.

GENERAL MUNICIPAL ENGINEERING

- City of Rockford, Illinois
- City of St. Charles, Illinois
- City of South Beloit, Illinois
- Village of Winnebago, Illinois

CAPITAL IMPROVEMENT PROJECT PLANNING, BUDGETING AND PROGRAMMING*

- Four Rivers Sanitation Authority
- City of Rockford, Illinois

Mark Decker, PLA, ASLA

Landscape Architect



EDUCATION

M.L.A. in Landscape Architecture
University of Illinois at Urbana-Champaign, 2007

B.A. in Biology
Trinity Christian College, Palos Heights, Illinois,
1999

PROFESSIONAL LICENSES

Professional Landscape Architect
Illinois #157.001331, 2009
Wisconsin #868-14, 2023

PROFESSIONAL ASSOCIATIONS

American Society of Landscape Architects
#1078767, 2005

United States Green Building Council

Sigma Lambda Alpha Honor Society

Mark Decker is a creative force behind projects that stand the test of time. He specializes in planning and designing conservation and recreation spaces and brings unique expertise to Fehr Graham. He excels in graphic communication and 3D modeling and rendering, where his designs transcend the ordinary. His background in ecology, natural resources and art is the foundation for his work, influencing and elevating projects.

Mark thrives on a diverse portfolio, including open space development, parks, green infrastructure, streambank stabilization, site planning, streetscapes, trail corridors and public plaza projects. What sets Mark apart is his passion for considering the environmental impact of design and his commitment to incorporating resilience into every solution.

FAIRVIEW PARK FITNESS AND CHALLENGE COURSE

Decatur Park District | Decatur, Illinois

Mark worked with staff to develop plans for a destination playground, bike skills course and adult fitness area. The playground features a fitness challenge course and football-themed interactive play areas.

STONES LANDING PARK IMPROVEMENTS

Village of Machesney Park, Illinois

Mark prepared a concept development plan to expand a riverfront park along the Rock River. Using his plans, the Village was awarded grant funding from the Illinois Department of Natural Resources Open Space Lands Acquisition and Development (OSLAD) program to purchase properties within the proposed park. The proposed park includes an Americans with Disabilities Act-accessible fishing pier, open space restoration, an asphalt trail and a river overlook.

GARFIELD PARK IMPROVEMENTS

Decatur Park District | Decatur, Illinois

Mark helped prepare plans to redevelop Garfield Park. Mark led a community engagement effort to identify residents' needs and concerns and developed a concept plan to address the community's needs. Fehr Graham assisted the Park District with funding opportunities for park improvements. Based on Mark's plans, the playground was awarded funding as a PlayOn! National Demonstration Playground because it met the criteria for fitness-based playground design. The park improvements were submitted for grant award consideration in the Illinois Department of Natural Resources OSLAD program.

MILLENNIUM FOUNTAIN REDEVELOPMENT

City of Rockford, Illinois

Mark prepared a conceptual plan to redevelop a fountain along the Rock River into a splash pad to address maintenance issues. Mark worked closely with City and Rockford Park District staff and key donors to develop a concept plan to complement the adjacent Rockford City Market.

JOHNSON PARK IMPROVEMENTS

Byron Park District | Byron, Illinois

Mark worked with staff to prepare construction plans for a park along the Rock River. He worked with Fehr Graham structural engineers to design a fishing pier that could withstand flooding and ice while meeting accessibility guidelines.

Kent A. Henschen, PLA

Landscape Architect Project Manager



Kent Henschen enjoys designing and planning outdoor areas that improve communities. Kent participates in many landscape architecture projects and leads many through design and construction.

Kent works with clients on a range of projects, including athletic facilities, park and recreation areas, playgrounds, arboretums and botanical displays, campuses, waterfront developments, health care facilities, healing gardens, offices, professional complexes, commercial development, Leadership in Energy and Environment Design-certified facilities, environmental preservation and restoration, recreation trails and bicycle paths, residential developments and residences. Several of Kent's projects have won design excellence awards.

EDUCATION

B.S. in Landscape Architecture
Ohio State University, 1988

PROFESSIONAL LICENSE

Registered Landscape Architect
Illinois #157-000383

PROFESSIONAL ASSOCIATIONS

American Society of Landscape Architects, Member
Northern Illinois Botanical Society
Rockford Gateway Association

PARK AND OPEN SPACE MASTER PLAN

Village of Machesney Park, Illinois

A 6-mile stretch of riverfront residential properties were prone to flooding, so the Village adopted a program to buy properties within the flood zone to return to greenspace. To properly develop the area, the Village hired Fehr Graham to create a Master Plan. Kent analyzed the conditions and offered potential uses for the area. He developed a Master Plan based on community leaders' feedback.

ARBORETUM MASTER PLAN, SITE DEVELOPMENT, LANDSCAPE AND IRRIGATION PLAN

Quad Cities Botanical Center | Rock Island, Illinois

Kent developed a botanical display facility's plan on a former industrial site on the banks of the Mississippi River. Kent delivered an award-winning Master Plan that gave the Botanical Society a road map for site development. To start the process, the Society built a Conservatory with visitor parking and adjacent gardens. Kent designed the site, landscape and irrigation plans.

LANDSCAPE ARCHITECTURE OF NORTH 2ND STREET AND RIVER LANE INTERSECTION

City of Loves Park, Illinois

LANDSCAPE ARCHITECTURE PLANS FOR MEADOWLANDS SPLASH PARK

Dixon Park District | Dixon, Illinois

MASTER AND SITE DEVELOPMENT PLAN FOR SPORTSCORE TWO

Rockford Park District | Loves Park, Illinois

SITE DEVELOPMENT AND LANDSCAPE PLAN FOR PETERSEN VALLEY PARK

City of West Branch, Iowa

DECK RENOVATION PLAN FOR SPRING LAKE PARK

Flagg-Rochelle Park District | Rochelle, Illinois

SITE DEVELOPMENT AND LANDSCAPE PLAN FOR 10-ACRE PARK

Village of Davis Junction, Illinois

SITE DEVELOPMENT AND LANDSCAPE PLAN FOR NORTHEAST COMMUNITY PARK AND YMCA

Rockford Park District | Loves Park, Illinois

SITE DEVELOPMENT PLAN FOR TUTTY'S CROSSING PARK

Freeport Park District | Freeport, Illinois

Margaret Trowbridge

Staff Engineer



EDUCATION

B.S. in Engineering
University of Iowa, 2022

CERTIFICATIONS

Federal Emergency Management Agency Emergency Management Institute
Introduction to Incident Command System
Introduction to the National Incident Management System

Margaret Trowbridge develops stormwater assessment plans and road improvements. She delivers effective solutions for a wide range of commercial, residential, and municipal engineering projects, addressing client needs and requirements. She brings extensive experience in water resources and Geographic Information Systems (GIS) to the team.

NEIGHBORHOOD PARK PARKING LOT

City of South Beloit, Illinois

Margaret completed the design engineering for a parking lot and bus stop. Because the park is within the Illinois Department of Natural Resources-regulated floodway, a Joint Permit Application was required. Margaret created a proposed HEC-RAS model and Hydrologic and Hydraulic report and led the permitting process.

LAKE KAKUSHA EARTH DAM INSPECTION AND EMERGENCY ACTION PLAN

City of Mendota, Illinois

Margaret performed a dam reach assessment by calculating hydrologic and hydraulic parameters. She also created stormwater runoff, routing, dam stability and sedimentation models, assessed at-risk populations and hazards, and created an assessment report with maps.

FOX BEND GOLF COURSE CULVERT REPLACEMENTS

Oswegoland Park District | Oswego, Illinois

SOUTH AVON STREET DEVELOPMENT

Rockford Housing Development Corporation | Rockford, Illinois

GOLF COURSE SITE DESIGN

Glen Erin Golf Club | Janesville, Wisconsin

TRAFFIC ANALYSIS FOR NEW MONROE HIGH SCHOOL

Plunkett Raysich Architects | City of Monroe, Wisconsin

ILLINOIS ROUTE 72 MULTIUSE PATH PHASE I DESIGN SERVICES

Village of Pingree Grove, Illinois

MADISON STREET RECONSTRUCTION AND STREETScape IMPROVEMENTS DESIGN

City of Rockford, Illinois

11TH STREET PHASE I WATER MAIN REPLACEMENT DESIGN

City of Rockford, Illinois

DRINKING WATER MODELING PROGRAM CREATION

Village of Pingree Grove, Illinois

WATER TOWER 4 SIZING

City of Loves Park, Illinois

Daniel Cáceres, PE, SE

Lead Structural Engineer



EDUCATION

M.S. in Structural Engineering
Illinois Institute of Technology, 2011

B.S. in Civil Engineering
Marquette University, 2006

PROFESSIONAL LICENSES

Professional Engineer
Illinois, #062.062125
Iowa, #P28317
Missouri #2024003813
Ohio #92386
South Carolina, #39963
Wisconsin #100304-6

Structural Engineer
Illinois, #081.007646

PROFESSIONAL ASSOCIATIONS

American Public Works Association
American Society of Civil Engineers

CERTIFICATIONS

ASCE 2-Day Seminar
Deep Foundations: Design, Construction and Quality Control, 2019
Earth Retaining Structures: Design and Construction, 2018
Structural Condition Assessment of Existing Structures, 2015

Daniel Cáceres leads a team of structural engineers tasked with producing plans, specifications and structural calculations. He has more than 20 years of experience in structural engineering and specializes in the construction and rehabilitation of structures. His work spans commercial and heavy industrial design using steel, concrete, wood and masonry. As Lead Structural Engineer, Dan ensures the quality of plans and specifications through quality assurance and control processes. Before Fehr Graham, he worked in the power industry, delivering design services for major projects across the United States.

FOX BEND GOLF COURSE BOX CULVERT REPLACEMENTS

Oswegoland Park District | Oswego, Illinois

As part of the Oswegoland Park District's 2025 Community Investment Program, our engineering firm provided construction engineering services for the replacement of two box culverts at Fox Bend Golf Course in Oswego, Illinois. The project addressed soil erosion, structural deterioration, and pavement cracking at the #9 Tee and #8 Green culvert bridges. Our team conducted shop drawing reviews, responded to contractor inquiries, attended construction meetings, performed part-time site observations, and delivered a final punch list to ensure project quality and compliance.

KRAPE PARK KOENIG AMPHITHEATER STRUCTURAL REPAIR ASSESSMENT

Freeport Park District | Freeport, Illinois

For the Freeport Park District, our engineering firm provided structural repair documentation for the Koenig Amphitheater at Krape Park, Freeport, Illinois, following a Spring 2024 structural assessment. The project involved preparing detailed repair drawings, bid documents, specifications, and a cost estimate for the amphitheater's structural rehabilitation. Our team also supported construction by reviewing shop drawings, processing pay applications, and conducting a final walkthrough to ensure quality and compliance.

FAIRVIEW PARK FITNESS AND CHALLENGE COURSE

Decatur Park District | Decatur, Illinois

Dan was the Lead Structural Engineer for the Decatur Park District. Our firm provided comprehensive design and construction engineering services for the Fairview Park Fitness and Challenge Course in Decatur, Illinois, supported by a \$400,000 OSLAD grant. The project featured a topographic survey, geotechnical borings, and detailed site engineering, including a unique fitness course inspired by Decatur Staley's history, with football-themed amenities to enhance regional appeal. Our team prepared bid packages, managed permitting, and provided construction oversight to ensure compliance and quality throughout the project.

PARK SHELTER RETURN INSPECTIONS

Fox Valley Park District | Aurora, Illinois

FOX BEND GOLF COURSE SANITARY SERVICES DESIGN DRAWINGS

Oswegoland Park District | Oswego, Illinois

PARK SHELTERS CONDITION ASSESSMENT

Fox Valley Park District | Aurora, Illinois

Colton Johnson

Staff Engineer



EDUCATION

B.S. in Civil Engineering, Structural Emphasis
University of Wisconsin-Platteville, 2022

PROFESSIONAL LICENSE

Engineer in Training
Illinois #061-042071

ASSOCIATION

American Society of Civil Engineers

CERTIFICATION

National Highway Institute, FHWA-NHI Safety
Inspection of In-Service Bridges, 2023

Colton Johnson delivers multidisciplinary design services for commercial, industrial and municipal engineering projects, tailoring solutions to meet client needs. He is experienced in structural inspection, design and rehabilitation and prepares design plans and specifications for bridges, culverts and buildings. Colton works closely with municipalities and state and federal agencies to ensure safe, reliable infrastructure for public use.

HANCOCK BRIDGE REHABILITATION

City of Freeport, Illinois

Colton served as Project Design Lead to rehabilitate the Hancock Avenue Bridge. The project included bridge deck replacement, substructure rehabilitation and roadway realignment. Colton coordinated with the Illinois Department of Transportation as the project used state funds and required design approval.

MAIN STREET PEDESTRIAN BRIDGE

Village of Roscoe, Illinois

Colton helped prepare structural plans and details for the Main Street Pedestrian Bridge over the South Kinnickinnick Creek. His responsibilities included designing the substructure and coordinating the pre-engineered superstructure with the manufacturer.

JEFFERSON STREET BRIDGE PARAPET REHABILITATION

City of Rockford, Illinois

Colton served as Project Design Lead to rehabilitate the Jefferson Street Bridge parapet wall. After the demolition of a nearby building created a gap in the wall, Colton worked closely with the City to design and integrate a parapet section that maintained the bridge's structural and aesthetic continuity.

DEMOLITION PLANNING FOR 227 NORTH WYMAN STREET

Rockford Public Library | Rockford, Illinois

STONE'S LANDING PARK IMPROVEMENTS

Village of Machesney Park, Illinois

WELL NO. 3 FLUORIDE ROOM BUILDOUT

City of Loves Park, Illinois

WELL NO. 8 TREATMENT FACILITY

City of Rochelle | Rochelle, Illinois

SANITARY SEWER RIVER CROSSING AND SCREENING BUILDING

City of Geneva Public Works Department | Geneva, Illinois

KOBEL'S RAMP IMPROVEMENTS

City of Byron, Illinois

WASTEWATER TREATMENT PLANT HEADWORKS

City of Oregon, Illinois

Jennifer B.A. Buholzer, PE

Project Engineer



EDUCATION

B.S. in Civil Engineering
University of Minnesota, 2002

PROFESSIONAL LICENSES

Professional Engineer
Wisconsin #E-38754-6
Illinois #062-060148

PROFESSIONAL ASSOCIATIONS

Illinois Society of Professional Engineers
National Society of Professional Engineers
Wisconsin Section of the American Water Works
Association Small Systems Committee
Wisconsin Water for the World Committee
Engineering and Construction Committee
American Water Works Association
Water Environment Federation
Central States Water Environment Association
Illinois Association for Floodplain and
Stormwater Management

Jennifer uses the Hydrologic Engineering Center's River Analysis System (HEC-RAS) model to complete detailed floodplain projects. She models floodplains and ensures proposed changes don't negatively affect surrounding landowners. She prepares and submits hydrologic and hydraulic studies to the Department of Natural Resources (DNR) and coordinates map changes through the Federal Emergency Management Agency. She is proficient in WaterCAD and WaterGEMS.

CITY INDUSTRIAL RAILROAD (CIR) EXPANSION

City of Rochelle, Illinois

The CIR expansion included two river crossings, requiring Jennifer to modify the City's Regional Flood Study. Because the City has a complicated drainage basin, she used an unsteady HEC-RAS model to complete the study. She also modeled the proposed structures and floodplain modifications to show they would not negatively affect nearby landowners.

TURTLE CREEK FLOOD STUDY AND CHANNEL IMPROVEMENTS

City of South Beloit, Illinois

Jennifer played a key role in reviewing HEC-RAS modeling from the Illinois State Water Survey (ISWS) for this study. She identified several incorrectly modeled areas and used topographic and Light Detection and Ranging data to create an accurate representation of the Turtle Creek floodplain. She updated the model in HEC-RAS and submitted it to the DNR and the ISWS for review and approval. Jennifer also led HEC-RAS modeling to explore additional improvements to help reduce flooding.

YELLOW CREEK FLOOD STUDY

First Illini Group Development | Freeport, Illinois

JOHN'S CREEK FLOOD STUDY

City of Rochelle, Illinois

DISCH ROAD BRIDGE REPLACEMENT

Green County Highway Department | Monroe, Wisconsin

WELDON ROAD PRELIMINARY BRIDGE DESIGN AND HYDRAULIC REPORT

Winnebago County Highway Department | Rockford, Illinois

SONARA TOWNSHIP PRELIMINARY BRIDGE DESIGN AND HYDRAULIC REPORT

Hancock County Highway Department | Carthage, Illinois

MAINTENANCE BUILDING AND OFFICES DETENTION POND DESIGN

Badger State Ethanol | Monroe, Wisconsin

WASTEWATER TREATMENT PLANT IMPROVEMENTS FLOOD MODELING

Village of Pearl City, Illinois

PEDERSON VALLEY PARK IMPROVEMENTS FLOOD MODELING

City of West Branch, Iowa



Methodology

Fehr Graham's approach to the Porter Park Phase II Expansion Project is client-focused, collaborative, efficient and quality-driven. As the prime consultant, we will:

- » Work in close partnership with Village Representatives, community stakeholders and other professionals to ensure the park design aligns with the vision, requirements and regulatory guidelines.
- » Use our understanding of project needs, our relationships with regulatory agencies and our experience with Open Space Lands Acquisition and Development (OSLAD)-funded projects to move the project forward.
- » Provide results-driven solutions that deliver a final product reflecting the Village's vision and goals.
- » Foster open, transparent communication among the Village, community, stakeholders and contractors.
- » Apply civil engineering and landscape architecture principles grounded in environmental stewardship and economic responsibility, aligned with the Village staff and the community.

Fehr Graham developed a work plan that accounts for the major tasks outlined in the Request for Proposals. We built this plan on our experience designing and managing construction for similar projects.

Based on the RFP clarifications, we understand the Village intends to seek an extension on the OSLAD grant deadline. This will be important to the project's success because several design items will require coordination with permitting and regulatory authorities, including the Illinois Department of Natural Resources (IDNR), which often involves lengthy timelines.

Choosing Fehr Graham provides the advantage of delivering the full scope of services required to bring the project concept to life within one company.

Project Team

Tyler Nelson will serve as Project Manager. He will oversee the contract to ensure all deliverables meet quality standards and the schedule and budget are maintained. Tyler will represent the project team at meetings, serve as the primary point of contact and manage subconsultants. He will ensure the design and construction teams meet requirements developed during scope negotiations. These requirements will clearly define scope, budget, schedule, deliverables, criteria, team and quality assurance/quality control (QA/QC) procedures.

Fehr Graham's landscape architecture team, led by Mark Decker and Kent Henschen, will guide the park design. Both are registered Professional Landscape Architects with experience in park design, including several OSLAD-funded projects.

Our civil engineering and structural engineering teams will complete the site and pedestrian bridge designs. Our history of delivery in both disciplines will create additional synergy across the project team.

Fehr Graham's funding team, with deep knowledge of the OSLAD grant process, will be invaluable to the Village with all grant-reporting requirements.



Analysis and Due Diligence

- » **Project Kickoff:** At the start of the project, we will facilitate a Kickoff Meeting at the Village. This meeting is to work with Village representatives, community stakeholders and other professionals to confirm the scope, deliverables and schedule and help us identify any site issues.
- » **Site Development Requirements:** With extensive experience in site development work in the Roscoe area, Fehr Graham knows what it takes to turn a vision into reality. We have supported Porter Park's growth since 2015, including designing the proposed parking lot on this parcel. Our firsthand knowledge makes us the most prepared firm to complete the Phase II development design.

Phase 2 Design Development and Coordination

Following the Kickoff Meeting, we will collect and study plans and base data, including but not limited to:

- » **Base data:** We will use GIS and the previous topographic survey data collected during the parking lot design project to supplement this Phase II design.
- » **Topographic Survey:** We will perform a topographic survey of the remainder of the parcel to verify and locate data needed to develop the site.
- » **Geotechnical Investigation:** A geotechnical subconsultant will complete one soil boring on each side of the stream in the approximate location of the proposed pedestrian bridge abutment. These borings will establish a subsurface soil profile for the bridge design.
- » **Project Goals Development:** We will merge input from the Village staff and key stakeholders with the park concept plan to define issues, potential solutions, budgets and aesthetic vision.

With preliminary data and goals established, the detailed design will begin. Since the conceptual plan was prepared for the grant application, we will work within that layout and use the collected information to guide the detailed design. These design stages are itemized below.

- » **Preliminary Design:** We will develop a Preliminary Design Plan that is approximately 50% complete and submit it for review. The Preliminary Design Plan will refine and update the commissioned concept plan with ideas, desires and goals grounded in the realities of any site restrictions and economic constraints, including the following components of the park plan:
 - **Site Infrastructure:** Overall site grading, stormwater management, site access, pedestrian path, and domestic water and sanitary sewer service to the park. Because much of the site lies in a floodway and floodplain, coordination and permitting with the requisite regulatory authorities (Illinois EPA, Illinois DNR, and USACE) will begin immediately upon project authorization.
 - **Restroom Facility:** We will design and permit a two-stall prefabricated restroom. While the RFP notes a septic system, those cannot be located in a floodplain or floodway. A Four Rivers Sanitation Authority (FRSA) sewer main on the site's western limits can provide service, requiring FRSA (not IEPA) permitting. Water service will be coordinated with the North Park Public Water District.
 - **Disc Golf Course:** We understand the layout of the five-hole expansion of the disc golf course has been designed by the local disc golf association, so the location will not change. We will coordinate with them to integrate the course into park plans.

- **Pedestrian Bridge:** We will confirm location, span, and type of pedestrian bridge during the preliminary design phase. Fehr Graham will coordinate with the Winnebago County Highway Department on the location of the Perryville Path extension to determine the most logical termini for a connection. Pedestrian path approach geometrics will be designed to seamlessly tie into the proposed bridge structure. Because of the floodways and floodplains on the parcel, immediate coordination with the Illinois DNR will be necessary. It is assumed the duration of the permitting approvals will be a minimum of six months. Hydraulic modeling will be completed to determine the proposed water levels that pass through the pedestrian bridge structure. This hydraulic data will be used to size the waterway opening. The bridge superstructure configuration and span(s) lengths will be selected to ensure the structure provides a sufficient waterway opening. It is assumed that this bridge will be prefabricated steel with wood decking and will simply be installed on cast-in-place bridge abutments. Should a different type of bridge be requested, a scope amendment may be required.
- **National Fitness Campaign Fitness Court:** We will use the equipment the Village has already procured and follow design guidance by the National Fitness Campaign to allocate space to the playground site, following all applicable requirements.
- **Restoration of Native Areas and Landscaping:** Our Professional Landscape Architects will select plantings that restore native pollinator and Monarch butterfly habitats. The design will be conducted to protect the natural wooded areas.

Design themes and conceptual layouts will be presented at this 50% milestone. With the Preliminary Design, we will develop a Preliminary Design Opinion of Probable Costs (OPC) to discuss priorities and options. All permitting that requires significant timeframes will be initiated during the preliminary phase. Upon approval to move forward, we will prepare 75% plans and contract documents and meet with the Village to review. At this time, all applicable permits will be initiated, and permits shall be completed before advertising the project for bid.

- » **Final Design Development:** We will incorporate review comments and recommendations from the Preliminary Design plan submittal and advance the plans to the Final Design (100%) stage. We will also include the project implementation strategy, project construction timeline and cost opinion update. We will add construction details and outline specifications to document the technical and performance requirements on which the project will be completed. The Final Design submittal will consist of 100% complete plans. Final Design plans will be submitted to the Village for review and approval. Upon receiving final approval, Fehr Graham will finalize bid-ready construction documents and specifications.

Quality Fehr Graham's top priority, so plans and specifications will be prepared, peer-reviewed and scrutinized with thorough QA/QC procedures to confirm accuracy and quantities. A detailed and complete bid package will reduce potential conflicts during bidding and construction and is a key component to success. Our constructability review and QA/QC process will provide a fresh set of eyes to the project elements and ensure a smooth transition to bidding and construction.

Upon Village approval of the final plans and specifications, Fehr Graham will provide the Village with recommendations for park maintenance and ongoing care of the facilities to ensure their longevity and sustainability.

A major component of this project is funding from the Illinois Department of Natural Resources OSLAD grant. Fehr Graham has extensive experience facilitating and completing projects using this funding. We have also successfully applied for and administered OSLAD-funded projects for the Freeport Park District, Village of Davis Junction, Blackhawk Park District and Flagg-Rochelle Community Park District (to name a few). Our OSLAD project experience has included development projects and land acquisition.

» **Bidding Assistance**

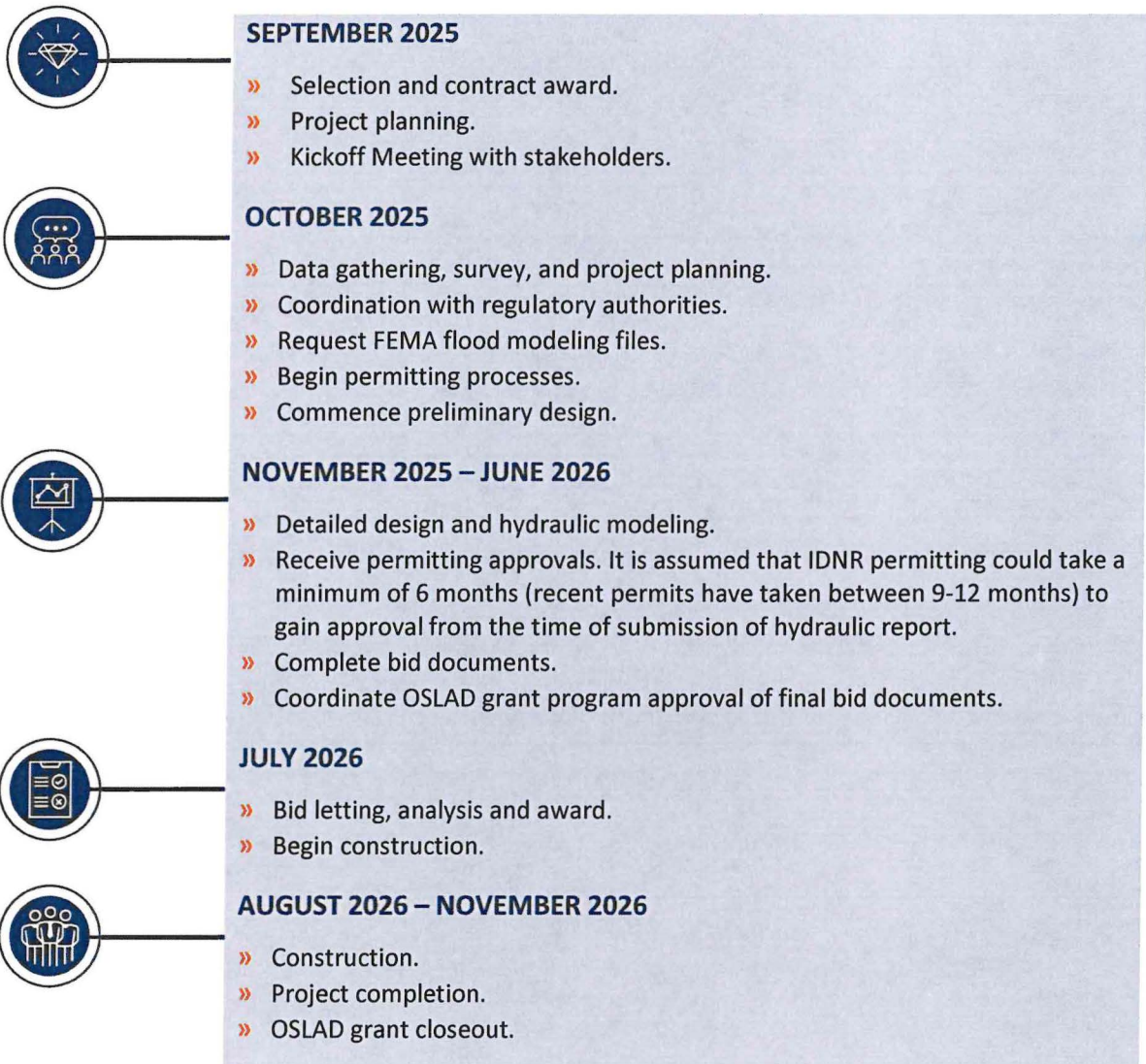
- **Pre-Bid Meeting:** Design team members will attend with prospective contractors to review plans and answer questions.
- **Contractor Request for Information, Addenda and Clarifications:** Throughout the bid process, we will respond to questions and issue addenda as needed.
- **Bid review and Recommendation:** After the bid opening, we will review bids with the Village, note any anomalies and provide a recommendation of bid award for the Village board's consideration.

- » **Construction Services:** Fehr Graham's staff will oversee construction part time, ensuring all work is done in accordance with the plans and specifications. Construction observation hours are based on assumptions of 40 working days of construction and Fehr Graham personnel being on-site four hours per day which equates to 160 hours. A pre-construction meeting will be held before work begins.

Contractor requests for information (assumed eight), change order requests (assumed four), pay applications (assumed four), and shop drawings (assumed approximately 10) will be reviewed for conformance with project specifications. Our funding team will review all change order and pay applications to ensure compliance with OSLAD requirements. Our funding personnel will also help coordinate the OSLAD grant disbursement process between the Illinois DNR and the Village when construction is complete. This grant closeout will include a site visit, submission of OSLAD grant paperwork and compiling any final punch list items.

We look forward to bringing this project to life for the Village of Roscoe through OSLAD funding secured by the Village. Porter Park is ready for its next phase, and we are eager to partner with the Village to meet and exceed expectations.

Schedule





Team Capacity

With a team of 250 professionals, Fehr Graham has the resources and expertise to deliver exceptional services to the Village of Roscoe. The graphic below represents the capacity and availability of our proposed team members for the Porter Park Phase II Expansion Project.

Proposed Staff		
Team Member - Role	Workload	Availability for Porter Park Phase II Expansion
Tyler Nelson, PE – Senior Project Manager	75%	25%
Mark Decker, PLA – Project Manager	75%	25%
Kent Henschen, PLA – Landscape Architect	50%	50%
Margaret Trowbridge – Staff Engineer (Site Design)	25%	75%
Dan Caceres, PE, SE – Lead Structural Engineer	75%	25%
Colton Johnson – Staff Engineer (Structural Design)	25%	75%
Jennifer Buholzer, PE – Project Engineer (Hydraulic Analysis)	50%	50%





Cost Proposal and Estimate

Task 1 – Topographic Survey and Geotechnical Borings	\$24,750
Task 2 – Pedestrian Bridge Design & Hydraulic Report	\$55,400
Task 3 – Design Development and Coordination	\$57,500
Task 5 – Bidding Assistance	\$5,500
Task 6 – Construction Services	\$44,800
Total Estimate for Tasks 1 through 6:	\$187,950

Exclusions

The following items are **not** included in the scope of services:

- » Geotechnical investigations and reporting beyond the locations of the proposed bridge abutments.
- » Construction staking to be provided by the contractor
- » Material testing services
- » Subdivision plat
- » Full-time construction observation and contract management
- » Wetland delineation, permitting or mitigation
- » Design of parking lot improvements. Considered not part of OSLAD project.
- » Lighting design
- » Irrigation design
- » Traffic studies and report
- » Private utility coordination other than water and electric service to proposed bathroom facilities.
- » Utility relocation
- » IDOT coordination for bridge plans as it is assumed that this bridge will be privately owned by the Village.
- » Coordination of OSLAD grant extension (assumed requested by Village)
- » OSLAD plan amendment coordination
- » Structural design beyond the pedestrian bridge.
- » Restroom building design. Assumed to be prefabricated by a selected vendor.
- » Design and selection of National Fitness Campaign (Fitness Court) equipment (previously procured by Village)
- » Private utility connection fees
- » Ecological investigations
- » Archaeological investigations
- » Right of way/Easement creation or acquisition services
- » Percolation testing for proposed septic system. Assumed septic system will not be used as septic systems cannot be placed in floodplain or floodway.

Any of the above services can be performed at an additional cost to the project upon request.

All costs are time and material estimates and are dependent upon project and task needs. Personnel chargeout rates and typical equipment and subcontracted service fees are provided on the following page for reference.

Fehr Graham accepts ACH payments, checks and wire transfers.





2025 Personnel Chargeout Rates

Principal	\$234-294
Senior Project Manager	\$197-287
Project Manager	\$165-275

Engineering

Lead Engineer	\$234-264
Senior Electrical Engineer	\$234-264
Electrical Engineer	\$191-211
Senior Project Engineer	\$133-193
Project Engineer	\$122-182
Project Designer	\$112-182
Designer	\$91-131
Engineer	\$101-191
Senior Structural Engineer	\$191-241
Senior Resident Engineer	\$159-199
Resident Engineer	\$122-172
Water/Wastewater Op Specialist	\$133-173
Senior Engineering Technician	\$101-181
Engineering Technician	\$80-140

GIS Specialist	\$101-111
----------------	-----------

Surveying

Land Surveyor	\$154-204
Surveyor	\$112-152
Survey Technician	\$69-99

Environmental Health and Safety

Senior Project EHS Scientist	\$144-184
EHS Project Scientist	\$128-168
Senior EHS Scientist	\$133-173
EHS Scientist	\$101-131
EHS Specialist	\$91-121
EHS Technician	\$91-131
Senior Project Hydrogeologist	\$144-184
Project Hydrogeologist	\$122-162
Geologist	\$91-101
Hydrogeologist	\$101-141
Senior Biologist	\$133-163
Biologist	\$101-141

Sr. Grant Writer/Community Development Specialist	\$117-137
Grant Writer/Community Development Specialist	\$101-121
Project Coordinator	\$80-130
Project Administrator	\$80-130
Project Assistant	\$94

Charges for expert testimony will be at a rate 1.5 times the standard hourly rate. Minimum 4 hours. Overtime hours charged at standard rates when Fehr Graham controls scheduling. Reimbursable Direct Expenses will be charged at invoice cost + 15%.



2025 Equipment Chargeout Schedule

Sampling Equipment		Rate
A.	General Groundwater Sampling Equipment	\$315/day
B.	General Soil Sampling Equipment	\$150/day
C.	Submersible Pump (Includes Generator)	\$104/day
D.	Battery Operated Submersible Purge Pump	\$36/day
E.	Disposable Bailer	\$15/each
F.	Mini-Troll Data Logger	\$106/day
G.	Interface Probe	\$51/day
H.	Environmental Field Vehicle	\$50/day or \$25/half day
I.	Solids Analysis Equipment	\$50/sample
J.	Ground Penetrating Radar (GPR)	\$350/day
Biological Sampling Equipment		
A.	Boat and Trailer	\$200/day
B.	Electrofishing Equipment	\$200/day
C.	Macroinvertebrate Equipment	\$50/day
D.	Petite Ponar	\$50/day
E.	Secchi disk	\$10/day
Water Quality Sampling Equipment		
A.	Water Quality Equipment (beta, churn, sampler)	\$30/day
B.	Velocity Meter with wading rod	\$30/day
C.	Multiparameter sonde	\$70/day
Safety Equipment		
A.	Confined Space Entry Safety Equipment	\$36/hour, 4-hour minimum
B.	Photo Ionization Detector (Mini-Rae)	\$106/day
C.	Combustible and Oxygen Meter	\$100/day
D.	First Aid/CPR Mannequins	\$50/set
Surveying and CAD Equipment		
A.	Total Station Equipment	\$20/hour
B.	GPS Equipment	\$20/hour
C.	CAD Equipment	\$15/hour
D.	Per Day Use of Fully Equipped Survey Vehicle/Half-Day Usage	\$68/day or \$34/half day
E.	Leica Scanner	\$30/hour
Miscellaneous		
A.	ColiWasa Sampler	\$25/each
B.	Field Filters	\$30/each
C.	Monitoring Well Cap	\$30/each
D.	Monitoring Well Locks	\$20/each
E.	pH/Conductivity Meter(s)	\$30/day
F.	Quest Noise Survey Meter/Dosimeter	\$86/day
G.	Y S I D.O. Meter	\$46/day
H.	ISCO Wastewater Sampler	\$100/day
I.	ISCO Flow Meter	\$100/day
J.	DOT Training Materials	\$25/each participant
K.	Residual Chlorine Meter	\$25/day
L.	Electronic Water Level Indicator	\$30/day
M.	Cable Locator	\$50/day
N.	ATV	\$50/day
O.	Concrete Beam Mold/Breaker	\$20/each
P.	AERMOD	\$50/use

1. Reimbursable direct expenses will be charged at invoice cost + 15%.

2. Vehicle mileage (where applicable) \$0.70 per mile.

3. Reproduction, postage and handling of plans for bidding and third-party use are direct expenses. (Blueprints \$1/page.)

VILLAGE OF ROSCOE

AGENDA ITEM - STAFF REPORT



Item # 11.

Agenda Item: Subdivision Entrance Signs – Chicory Ridge & Hawks Point

Date: October 3, 2025

Meeting: VB – 10/7/2025

Prepared by: Josef R. Kurlinkus

Department: Administration

Overview/Background Information

The Village will be installing subdivision entrance signs at Chicory Ridge Subdivision and Hawks Point Subdivision to improve entrance signage and enhance the identity of these neighborhoods. Based on prior design discussions and input from residents, staff has obtained a proposal from ShawCraft Sign Co. for the fabrication of high-quality routed HDU (High-Density Urethane) monument signs consistent with signage previously installed by the developers and homeowner's associations of several other subdivisions within in the Village of Roscoe.

ShawCraft's signs are fabricated from durable, weather-resistant HDU, which is carved and painted to reflect a professional and long-lasting appearance suitable for subdivision entrances. The Village has contacted and received written or verbal consent from the homeowners of the subject parcels where the new signage will be installed. In addition, Attorney Green will be working in coordination with Fehr-Graham to prepare, secure, and record permanent easements for the sign locations.

The current entrance sign at Hawks Point was selected and purchased by subdivision residents, and installed by **ShawCraft Sign Co.**, who remains available to fabricate identical replacements.

Proposal Summary:

Vendor: ShawCraft Sign Co., Inc. (Machesney Park, IL)

Scope: Fabrication of four (4) entrance signs total

Two (2) signs for Chicory Ridge

Two (2) signs for Hawkes Pointe

Cost per sign (fabrication only): \$3,000

Installation: To be completed by the Village of Roscoe Public Works Department

Additional materials (per sign): Up to \$1,500 in landscape block, footing materials, and mounting hardware.

Fiscal Note/Budget Impact

Sign fabrication (ShawCraft) - \$12,000 –

Materials for installation (Village purchase) - \$6,000 –

Fabrication and Installation: \$18,000

Action Required/Recommendation

Staff recommends approval of the attached resolution authorizing the Village Administrator to execute an agreement with ShawCraft Sign Co. in the amount of \$12,000 for fabrication of four subdivision entrance signs and authorizing an additional expenditure of up to \$6,000 for installation materials to be used by Public Works for sign installation.

Attachments

Resolution Approving Expenditure in the amount of \$18,000

**VILLAGE OF ROSCOE, ILLINOIS
RESOLUTION NO. 2025-R51**

**A RESOLUTION AUTHORIZING ENTERING INTO AN AGREEMENT WITH
SHAWCRAFT SIGN COMPANY, INC. FOR THE FABRICATION OF SUBDIVISION
ENTRANCE SIGNS FOR CHICORY RIDGE AND HAWKES POINTE, AND
APPROVING PURCHASE OF INSTALLATION MATERIALS**

WHEREAS, the Village of Roscoe desires to improve and enhance the entrances of the Chicory Ridge and Hawkes Pointe subdivisions with new signage consistent with Village branding and standards; and

WHEREAS, ShawCraft Sign Company, Inc. has submitted a proposal for the fabrication of four (4) entrance signs, two (2) for each subdivision, at a cost of Three Thousand Dollars (\$3,000.00) per sign; and

WHEREAS, the Village of Roscoe Public Works Department will install the signs and requires materials including footing components and mounting hardware at an estimated cost of One Thousand Five Hundred Dollars (\$1,500.00) per sign; and

WHEREAS, the Village has determined that it is in the best interests of the Village and its residents to proceed with the sign fabrication and installation;

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

1. **AUTHORIZATION TO ENTER INTO AGREEMENT:** The Village Administrator is hereby authorized to execute an agreement with ShawCraft Sign Co., Inc. for the fabrication of four (4) subdivision entrance signs at a total cost not to exceed **\$12,000.00**.
2. **PURCHASE OF MATERIALS:** The Public Works Superintendent is further authorized to approve the purchase of installation materials in an amount not to exceed **\$6,000.00** (at a maximum of \$1,500.00 per sign), to be used by the Village of Roscoe Public Works Department for sign mounting and installation
3. **EFFECTIVE DATE:** This Resolution shall be in full force and effect from and after its passage and approval as provided by law.

[SIGNATURE PAGE TO FOLLOW]

2025-R51				
1st Read:				
PASSED BY ROLL CALL VOTE ON:				
NAME	AYE	NAY	ABSTAIN	ABSENT
Trustee William Babcock				
Trustee John Broda				
Trustee Dayne Mead				
Trustee Justin Plock				
Trustee Michael Sima				
Trustee Michael Wright				
President Carol A. Gustafson				

APPROVED OCTOBER 07, 2025:**ATTEST:**_____
VILLAGE PRESIDENT_____
VILLAGE CLERK

EXHIBIT “A”
[Resolution 2025-R51]

QUOTE FOR SUBDIVISION SIGNS



An International
Award-Winning Sign Studio

SIGN DESIGN CONCEPTS FOR VILLAGE OF ROSCOE - HAWKS POINTE ENTRY SIGNS

SHAWCRAFT SIGN CO.

7727 BURDEN RD. • MACHESNEY PARK, ILLINOIS • 61115
TEL. (815) 282-4105 • www.shawcraft.com

© COPYRIGHT 2025 BY SHAWCRAFT SIGN CO. ©
These plans are the exclusive property of ShawCraft Sign Co. and are the result of the original work of its employees. They are submitted to your company for the sole purpose of your consideration of whether to purchase these plans or to purchase from ShawCraft Sign Co. a sign manufactured according to these plans. Distribution or exhibition of these plans to anyone other than employees of your company or use of these plans to construct a sign similar to the one embodied herein is expressly forbidden. In the event such exhibition occurs, ShawCraft Sign Co. expects to be reimbursed \$75 compensation for time and effort creating these plans.



VILLAGE OF ROSCOE

AGENDA ITEM - STAFF REPORT



VILLAGE OF
ROSCOE

Item # 12.

Agenda Item: Approval of Resolution 2025-R39, authorizing the execution of a professional services agreement with Place Foundry, LLC to provide economic development consulting services to the Village of Roscoe [**Business District Alliance Assistance**].

Date: August 14, 2025

Meeting: Village Board – 8/19/2025

Prepared by: Josef Kurlinkus

Department: Administration

Overview/Background Information

Place Foundry has been assisting the Village with 1) the development and implementation of the Main Street District Blueprint, 2) the recruitment and formal establishment of the Business District Alliance (BDA) independent of the Village, and consisting of business owners throughout the Village, and 3) economic development planning for the I90/ Rockton Road Corridor.

The Village Board requested that Task 2 of Place Foundry's August 5, 2025 proposal — which focuses on continued support for the BDA — be considered under a separate resolution from the Rockton Road Corridor work. This separation allows the Board to review and approve the scope and cost for each initiative independently.

With the BDA now in the processes of formally establishing itself, this proposal would allow Place Foundry to continue providing organizational and operational support as the Alliance gets off the ground, ensuring a strong and sustainable start for this new business-led entity. Proposed services include assistance with finalizing 501(c)(3) formation documents, governance policies, an organizational strategic plan, member recruitment and engagement materials, and assessments of funding opportunities.

The proposal contemplates a five-month extension beginning **August 1, 2025**. For **Task 2 only** the professional fee is **\$7,000** total (**\$1,400/month** for five months), invoiced monthly with **Net 30** terms.

Action Required/Recommendation

Approval of **Resolution 2025-38**, authorizing the Village President to execute a professional services agreement with Place Foundry, LLC for **Task 2: Business District Alliance Assistance** as outlined in the August 5, 2025 proposal, in an amount not to exceed **\$7,000**.

Attachments

- Resolution 2025-R39
- Place Foundry Proposal (August 5, 2025) – Task 2

**VILLAGE OF ROSCOE, ILLINOIS
RESOLUTION NO. 2025-R39**

**A RESOLUTION AUTHORIZING THE VILLAGE TO ENTER INTO A
PROFESSIONAL SERVICES AGREEMENT WITH PLACE FOUNDRY, LLC
FOR THE PERFORMANCE OF ECONOMIC DEVELOPMENT
CONSULTING SERVICES IN RELATION TO THE BUSINESS DISTRICT
ALLIANCE**

WHEREAS, to protect the health, safety, and welfare of the residents of the Village of Roscoe, the President and Village Board find it necessary to create and put in place the steps necessary for the long-term economic development of the Village of Roscoe; and

WHEREAS, the Village of Roscoe is in need of consulting services related to the development recruitment and formal establishment of the Business District Alliance; and

WHEREAS, the President and Board of Trustees of the Village of Roscoe have determined that it is necessary to have a qualified economic development and planning firm perform such place making and consulting services; and

WHEREAS, Place Foundry, LLC. has experience and the necessary qualifications in performing such services, and the President and Board of Trustees of the Village of Roscoe believe it to be in the best interest of the residents of the Village to engage Place Foundry LLC to assist the Village with its economic development planning.

NOW THEREFORE BE IT RESOLVED by the Board of Trustees of the Village of Roscoe, that by the adoption of this Resolution, the Village Administrator is authorized to execute an agreement on behalf of the Village of Roscoe, Illinois, with Place Foundry, LLC to provide the Village with **economic development consulting services in relation to** recruitment and formal establishment of the Business District Alliance – **as IDENTIFIED AS TASK 2**, and attached hereto as **Exhibit “A”**.

[Signature page to Follow]

2025-R39				
1 st Read:				
PASSED BY ROLL CALL VOTE ON:				
NAME	AYE	NAY	ABSTAIN	ABSENT
Trustee William Babcock				
Trustee John Broda				
Trustee Dayne Mead				
Trustee Justin Plock				
Trustee Michael Sima				
Trustee Michael Wright				
President Carol A. Gustafson				

APPROVED AUGUST 19, 2025

ATTEST:

VILLAGE PRESIDENT

VILLAGE CLERK

Exhibit “A”
(Resolution 2025-R39)

Scope of Services – TASK 2 ONLY

AUGUST 5, 2025

VILLAGE OF ROSCOE

5-MONTH CONTRACT EXTENSION PROPOSAL FOR PROFESSIONAL CONSULTING SERVICES

PREPARED FOR:

Carol Gustafson, Village President
Josef Kurlinkus, Village Administrator

PREPARED BY:

David A. Sidney | CEO + Founder
Place Foundry PLLC
dsidney@theplacefoundry.com
theplacefoundry.com

Situation Appraisal

The Village of Roscoe has established a strong foundation through previous planning initiatives:

- Main Street District Blueprint completed with stakeholder consensus
- Initial market analysis and opportunity identification completed
- Property owner engagement frameworks established
- Development concepts prepared for priority sites

This streamlined engagement concentrates on two priority initiatives that deliver maximum economic impact:

1. **Rockton Road Corridor Development**
- Strategic development attraction and implementation
2. **Business District Alliance Formation** -
Establishing sustainable organizational infrastructure

STRATEGIC FOCUS AREAS

Rockton Road Corridor Development:

- I-90 interchange proximity provides exceptional commercial development potential
- Regional traffic patterns support retail and service business attraction
- Infrastructure capacity exists to support strategic development
- Property owner engagement is critical for coordinated development success

Business District Alliance Formation:

- Sustainable organizational structure needed for long-term implementation
- 501(c)(3) establishment provides funding and partnership opportunities
- Business owner coordination essential for district-wide success
- Governance framework required for ongoing economic development initiatives

Scope of Work

TASK 1: ROCKTON ROAD CORRIDOR DEVELOPMENT

Strategic Development Planning:

- Market analysis update for I-90/Rockton Road corridor
- Site-specific opportunity packaging for priority development sites
- Developer recruitment and engagement strategy implementation
- Financial feasibility analysis for targeted development scenarios
- Infrastructure coordination planning with Village departments

Implementation Activities:

- Developer solicitation and RFQ process management as needed
- Property owner engagement and coordination meetings
- Site planning and development concept refinement
- Regulatory and zoning optimization recommendations
- Public-private partnership structuring support

Marketing and Promotion:

- Corridor marketing materials development
- Developer recruitment package creation
- Commercial tenant recruitment support
- Regional promotion strategy implementation
- Success story development and communication

Deliverables:

- Updated market analysis and opportunity assessment
- Developer recruitment materials and RFP documentation
- Site-specific development prospectuses
- Infrastructure coordination recommendations
- Monthly progress reports and quarterly strategic assessments

TASK 2: BUSINESS DISTRICT ALLIANCE FORMATION

Organizational Development:

- 501(c)(3) establishment process management
- Governance structure development and documentation
- Board recruitment and development support
- Operational framework creation
- Initial member recruitment and engagement

Capacity Building:

- Strategic planning facilitation for new organization
- Program development support
- Funding strategy development
- Partnership framework establishment
- Leadership development and training coordination

Implementation Support:

- Legal documentation coordination
- Financial management system establishment
- Communication strategy development
- Event planning and activation support
- Grant identification and application support

Deliverables:

- 501(c)(3) formation documents and legal compliance materials
- Governance structure documentation (bylaws, policies, procedures)
- Strategic plan for Business District Alliance
- Member recruitment and engagement materials
- Funding strategy and grant opportunity assessment

Service Delivery Framework

Item # 12.

INTEGRATED METHODOLOGY

Our approach applies Place Foundry's **Integrated Excellence Approach** across both priority areas:

Phase 1: Strategic Assessment & Launch (Months 1-2)

- Current conditions analysis and opportunity validation
- Stakeholder engagement and priority confirmation
- Resource allocation and timeline establishment
- Business District Alliance formation initiation

Phase 2: Active Implementation (Months 3-7)

- Intensive development recruitment and Alliance operational development
- Coordinated execution across both initiative areas
- Regular stakeholder communication and feedback integration

Phase 3: Completion & Transition (Months 8-9)

- Development project advancement and Alliance full operational launch
- Transition planning for Village-led continuation
- Success measurement and documentation

COMMUNICATION PROTOCOL

- **Bi-weekly Updates:** Email updates to Carol and Josef
- **Monthly Reports:** Comprehensive progress reports to Village Board
- **Quarterly Presentations:** In-person strategic sessions with Trustees (3 total)
- **Ad Hoc Support:** Responsive assistance for time-sensitive opportunities

ANTICIPATED SERVICE ALLOCATION

PLACE MAPPING (15%)

- Market analysis updates and opportunity tracking
- Performance metrics monitoring
- Economic impact assessment

PLACE BLUEPRINT (25%)

- Development scenario planning and visualization
- Site-specific opportunity packaging
- Financial feasibility analysis

PLACE STORYTELLING (20%)

- Marketing materials development
- Stakeholder communication
- Success story development

PLACE IMPLEMENTATION (40%)

- Developer/Retailer recruitment and engagement
- Business District Alliance formation
- Grant writing and funding strategy
- Project management across all initiatives

Pricing

5-MONTH CONTRACT EXTENSION

Professional Fee:

OPTION A: TASK 1 ONLY	\$32,500 (\$6,500 per month)
OPTION B: TASK 1 + TASK 2	\$39,500 (\$7,900 per month)

Included Services:

- All activities outlined in Rockton Road Development and Business District Alliance formation
- Bi-weekly updates to Village leadership (adjusted from weekly)
- Monthly progress reports to Village Board
- Quarterly strategic planning sessions (3 total)
- Project management and coordination
- David Sidney as dedicated Project Principal
- Support staff for analysis and implementation

Payment Terms:

- Monthly invoicing through QuickBooks Online
- Net 30 payment terms
- Contract term: 5 months beginning August 1, 2025

EXPECTED OUTCOMES

ROCKTON ROAD CORRIDOR

- Active developer engagement on 2-3 priority sites
- Completed development feasibility analyses
- Advanced development agreements or commitments
- Enhanced corridor marketing and regional visibility
- Coordinated infrastructure planning

BUSINESS DISTRICT ALLIANCE

- Functioning 501(c)(3) organization with active board
- Established operational framework and governance structure
- Initial membership base of 12-15 local businesses
- 1-2 grant applications submitted with funding strategy
- Foundation for ongoing programming and business support services
- Spring 2026 Event

Risks & Assumptions

RISKS

- Economic conditions may affect development feasibility timelines
- Property owner decisions may impact development coordination
- Volunteer capacity for Business District Alliance may require ongoing development

ASSUMPTIONS

- Village staff will provide active support and coordination
- Property owners will maintain engagement in development discussions
- Business community will support Alliance formation efforts
- Village Board will maintain strategic support for both initiatives

Contract Extension Agreement

This 5-Month Contract Extension Agreement is entered between the Village of Roscoe, Illinois and Place Foundry PLLC, extending our previous professional consulting relationship for continued services focused on Rockton Road corridor only or Rockton Road corridor and Business District Alliance formation.

Extension Period: 5 months beginning August 1, 2025 through December 31, 2025

Extension Scope: Professional consulting services as defined in this proposal's scope of work, building upon previous planning work completed in 2024-2025.

Key Personnel: David Sidney as Principal-In-Charge and Jeff Macke as Project Manager

Payment Terms: Monthly invoicing, Net 30 days

Previous Work Reference: This extension builds upon the previous planning initiatives completed under our 2024-2025 engagements.

ACCEPTANCE

THE CONTRACT/AGREEMENT IS NON-TRANSFERABLE AND NON-REFUNDABLE.

I/we, the undersigned, authorize Place Foundry PLLC to provide the professional services outlined above at (please section Option):

_____ OPTION A: \$6,500/month for 5 months and agree that I/we are familiar with and accept the above terms.

_____ OPTION B: \$7,900/month for 5 months and agree that I/we are familiar with and accept the above terms.

CLIENT: Village of Roscoe

CONSULTANT: Place Foundry PLLC

SIGNATURE

SIGNATURE

DATE ACCEPTED

NAME

TITLE

TITLE

DATE ACCEPTED

DATE PROPOSED

PLACE
foundry

Place Foundry LLC
728 North Prospect Street
Suite 101
Rockford, IL 61107

VILLAGE OF ROSCOE

AGENDA ITEM - STAFF REPORT



V I L L A G E O F
ROSCOE

Item # 13.

Agenda Item: Replacement of 3 Public Works Vehicles

Date: 10/07/2025

Meeting: Village Board

Prepared by: Troy Taylor

Department: Public Works

Overview/Background Information

This request is for the replacement of three (3) Public Works vehicles through the Enterprise lease program. These three (3) new vehicles which are a 2026 Ford F750 5 yard dump truck that is replacing the 2015 Peterbilt 5 yard dump truck that is at Enterprise to be sold, a 2026 Ford F550 dump truck that is replacing the 2016 Ford F550 at Enterprise to be sold, and a 2026 Ford F250 service body truck that is replacing a 2012 Ford F550 dump truck that is at Enterprise to be sold.

The Enterprise quoted amount of \$88,268.50 is the total of all three (3) trucks 50% of the upfitting (dump box, plow, spreader, strobes, etc.) cost. The F750 is \$60,381, the F550 is \$20,387.50, and the F250 is \$7,500. This upfitting cost will need to be paid once the vehicle is delivered to us. The F250 and F550 will be delivered next year (2026) and the F750 will more than likely be delivered in 2027 since it will take a while to build. This would make the upfitting cost for 2026 only \$27,887.50 instead of the \$88,268.50. We still want to keep the \$88,268.50 in the budget for next year just in case someone cancels a truck order, and they move it to us.

At the end of this year (2025) we will have paid off five (5) of our 5-yard dump trucks. This will be a savings of \$8,722.93 a month. The monthly payments for the new trucks will be \$1,404.96 for the F250, \$1,712.70 for the F550, and \$2,977.26 for the F750. The total for all three (3) would be \$6,094.92 a month.

All these amounts are subject to change, to lower amounts, when our three (3) old vehicles at Enterprise sell.

Key Issues

- Public Works need to replace these vehicles to be fully equipped.
- Total Enterprise monthly bill will be \$2,628.01 less than the 2025 monthly bill even with these three (3) new trucks
-

Fiscal Note/Budget Impact

These amounts (upfitting charges and monthly payments) will be placed in the 2026 budget if approved by the Village Board.

The monthly payments will be \$2,628.01 less than the 2025 monthly payments.

Prior Legislative Actions

This is the first hearing at the Village Board. The Village Board needs to suspend the rules to be able to vote one time since Ford will be closing their order list mid-October and will need to order these trucks, if approved, before the next Village Board meeting.

Action Required/Recommendation*Item # 13.*

Staff recommend that the Village Board approves Enterprise's quotes for the replacement of three (3) Public Works vehicles.

Attachments

F750 quote

F550 quote

F250 quote

**VILLAGE OF ROSCOE
RESOLUTION NO. 2025-R52**

A RESOLUTION OF THE VILLAGE OF ROSCOE, ILLINOIS APPROVING AND AUTHORIZING THE VILLAGE TO LEASE ADDITIONAL VEHICLES UNDER A MASTER LEASE AGREEMENT AND RELATED DOCUMENTS THERETO WITH ENTERPRISE FLEET MANAGEMENT, INC. (3 LEASE EXCHANGED)

WHEREAS, the Village of Roscoe, IL (“Village”) previously adopted Resolution 2019-R55 on December 17, 2019 which approved a Master Lease Agreement and Related Documents with Enterprise Fleet Management, Inc. (“Enterprise”); and

WHEREAS, to exchange (sell & begin new leases) for three vehicles as contemplated by the Villages fleet lease program and subject the lease of the additional vehicles to the terms and conditions of the Master Lease Agreement and related Documents; and

WHEREAS, the vehicles (and the pricing for those vehicles) are set forth in Exhibit “A”, attached hereto and incorporated herein (“Additional Vehicles”); and

WHEREAS, the Village and Enterprise agree to lease the Additional Vehicles on the terms and conditions set forth in the Master Lease Agreement and related Documents as well as the terms set forth in the quotes attached hereto as Exhibit “A”; and

WHEREAS, the Village has determined it is in the best interest of the Village and its residents to lease the Additional Vehicles and to approve the quotes attached hereto as Exhibit “A” and authorize the Village President to execute and the Village Clerk to attest the same.

NOW, BE IT RESOLVED, BY THE PRESIDENT AND THE VILLAGE BOARD OF TRUSTEES OF THE VILLAGE OF ROSCOE, ILLINOIS AS FOLLOWS:

Section 1. The foregoing recitals shall be and are hereby incorporated in this Section 1 as if said recitals were fully set forth.

Section 2. The President and Village Board of Trustees hereby approve the lease of **three (3) vehicles** on the terms and conditions set forth in the Master Lease Agreement and related Documents as well as the terms set forth in the quotes attached hereto as Exhibit “A” and hereby authorizes the Village President and the Village Clerk, to execute on behalf of the Village the same and any other documents necessary or helpful to implement the intent of this Resolution.

Section 3. The President and Village Board of Trustees hereby approve the expenditures for outfitting said vehicles with such equipment and necessary to allow their use as law enforcement vehicles; and

Section 4. This Resolution shall be effective upon its passage by the Village Board, its approval by the Village President, and its publication as provided by law.

2025-R52				
1st Read:				
PASSED BY ROLL CALL VOTE ON:				
NAME	AYE	NAY	ABSTAIN	ABSENT
Trustee William Babcock				
Trustee John Broda				
Dayne Mead				
Trustee Justin Plock				
Trustee Michael Sima				
Trustee Michael Wright				
President Carol A. Gustafson				

APPROVED OCTOBER 07, 2025:**ATTEST:**

 VILLAGE PRESIDENT

 VILLAGE CLERK

**EXHIBIT “A”
[Resolution 2025-R52]**

Vehicle Quotes – Additional Public Works Vehicles

Prepared For: Village of Roscoe				Date 09/12/2025	
Kurlinkus, Josef				AE/AM RSJ/DG	
Unit #					
Year		2026	Make Ford		Model F-750 Diesel
Series Base Regular Cab Base					
Vehicle Order Type	Ordered	Term 60	State IL	Customer# 597408	
\$ 201,415.56		Capitalized Price of Vehicle ¹			
\$ 0.00		*	License and Certain Other Charges 0.00000% State IL		
\$ 361.00		*	Initial License Fee		
\$ 0.00		Registration Fee			
\$ 360.00		*	Other: (See Page 2)		
\$ 60,381.00		*	Capitalized Price Reduction		
\$ 0.00		Gain Applied From Prior Unit			
\$ 0.00		*	Security Deposit		
\$ 0.00		Taxes			
\$ 141,034.56		Total Capitalized Amount (Delivered Price)			
\$ 2,350.48		Depreciation Reserve @ 1.6666%			
\$ 626.78		Monthly Lease Charge (Based on Interest Rate - Subject to a Floor) ²			
\$ 2,977.26		Total Monthly Rental Excluding Additional Services			
Additional Fleet Management					
Master Policy Enrollment Fees					
\$ 0.00		Commercial Automobile Liability Enrollment			
Liability Limit \$0.00					
\$ 0.00		Physical Damage Management		Comp/Coll Deductible	0 / 0
\$ 0.00		Full Maintenance Program ³ Contract Miles 0		OverMileage Charge	\$ 0.6500 Per Mile
Incl: # Brake Sets (1 set = 1 Axle) 0					
		# Tires 0		Loaner Vehicle Not Included	
\$ 0.00		Additional Services SubTotal			
\$ 0.00		Tax 0.0000%		State IL	
\$ 2,977.26		Total Monthly Rental Including Additional Services			
\$ 5.76		Reduced Book Value at 60 Months			
\$ 400.00		Service Charge Due at Lease Termination			

All language and acknowledgments contained in the signed quote apply to all vehicles that are ordered under this signed quote.

Order Information

Driver Name

Exterior Color (0 P) Oxford White

Interior Color (0 I) Gray

Lic. Plate Type Municipal

GVWR 0

Quote based on estimated annual mileage of 6,000
 (Current market and vehicle conditions may also affect value of vehicle)
 (Quote is Subject to Customer's Credit Approval)
 Notes

Enterprise FM Trust will be the owner of the vehicle covered by this Quote. Enterprise FM Trust (not Enterprise Fleet Management) will be the Lessor of such vehicle under the Master Open - End (Equity) Lease Agreement and shall have all rights and obligations of the Lessor under the Master Open - End (Equity) Lease Agreement with respect to such vehicle. Lessee must maintain insurance coverage on the vehicle as set forth in Section 11 of the Master Open-End (Equity) Lease Agreement until the vehicle is sold.

ALL TAX AND LICENSE FEES TO BE BILLED TO LESSEE AS THEY OCCUR.
 Lessee hereby authorizes this vehicle order, and agrees to lease the vehicle on the terms set forth herein and in the Master Equity Lease Agreement. In the event Lessee fails or refuses to accept delivery of the ordered vehicle, Lessee agrees that Lessor shall have the right to collect damages, including, but not limited to, a \$500 disposal fee, interest incurred, and loss of value.

LESSEE Village of Roscoe		
BY	TITLE	DATE

* INDICATES ITEMS TO BE BILLED ON DELIVERY.

¹ Capitalized price of vehicle may be adjusted to reflect final manufacturer's invoice, plus a pre delivery interest charge. Lessee hereby assigns to Lessor any manufacturer rebates and/or manufacturer incentives intended for the Lessee, which rebates and/or incentives have been used by Lessor to reduce the capitalized price of the vehicle.

² Monthly lease charge will be adjusted to reflect the interest rate on the delivery date (subject to a floor).

³ The inclusion herein of references to maintenance fees/services are solely for the administrative convenience of Lessee. Notwithstanding the inclusion of such references in this [Invoice/Schedule/Quote], all such maintenance services are to be performed by Enterprise Fleet Management, Inc., and all such maintenance fees are payable by Lessee solely for the account of Enterprise Fleet Management, Inc., pursuant to that certain separate [Maintenance Agreement] entered into by and between Lessee and Enterprise Fleet Management, Inc.; provided that such maintenance fees are being billed by Enterprise FM Trust, and are payable at the direction of Enterprise FM Trust, solely as an authorized agent for collection on behalf of Enterprise Fleet Management, Inc.

Aftermarket Equipment Total

Description	(B)illed or (C)apped	Price
Ship-thru Re-install	B	\$ 0.00
Dump Truck (AME Quote: 9MJS000950)	C	\$ 120,762.00
Total Aftermarket Equipment Billed		\$ 0.00
Total Aftermarket Equipment Capitalized		\$ 120,762.00
Aftermarket Equipment Total		\$ 120,762.00

Other Totals

Description	(B)illed or (C)apped	Price
Initial Administration Fee	B	\$ 60.00
Courtesy Delivery Fee	B	\$ 300.00
Total Other Charges Billed		\$ 360.00
Total Other Charges Capitalized		\$ 0.00
Other Charges Total		\$ 360.00

VEHICLE INFORMATION:

2026 Ford F-750 Diesel Base Regular Cab Base - US

Series ID: F7D

Pricing Summary:

	INVOICE	MSRP
Base Vehicle	\$70,843	\$81,195.00
Total Options	\$7,315.56	\$8,175.00
Destination Charge	\$2,495.00	\$2,495.00
Total Price	\$80,653.56	\$91,865.00

SELECTED COLOR:

Exterior: YZ-(0 P) Oxford White

Interior: E-(0 I) Gray

SELECTED OPTIONS:

CODE	DESCRIPTION	INVOICE	MSRP
12	14 Gal. Single Tank Fuel Fill. Mandatory Charge Applied, Based on Tank Selection	\$56.56	\$0.00
158WB	158" Wheelbase/84" CA/49" AF/246" OAL	STD	STD
15S	Front Stabilizer Bar	\$433.00	\$490.00
16V	Voltmeter	\$88.00	\$100.00
17M	Back-Up Alarm - Electric, 102 dBA	\$97.00	\$110.00
18A	Electronic Stability Control DELETE	\$-101.00	\$-115.00
21A	Pre-Delivery Inspection	NC	NC
314	Ship-Thru - Manning	\$45.00	\$0.00
41H	Engine Block Heater, Phillips, 120 Volt/750 Watt	\$137.00	\$155.00
425	50-State Emissions	NC	NC
43P	12,000 Lb. Cap. Non-Driving - Dana E-1202I - I-Beam Type	\$464.00	\$525.00
44D	Ford TorqShift HD 10-Speed Automatic - with PTO Provision	STD	STD
475	21,000 Lb. Single Reduction - Open - Dana / Spicer 21060S	STD	STD
535	Single Channel - Straight 'C' 15.14 SM, 80,000 PSI	STD	STD
54C	Mirrors, Dual - Heated Rectangular, XL2020 - 102" Width	\$27.00	\$30.00
57B	Engine Exhaust Brake	Included	Included
588	Radio: AM/FM Stereo w/2 Speakers, USB Input, Clock Display and Bluetooth	STD	STD
59E	Body Builder Wiring - At End of Frame, Separate - (ILO Standard - Back of Cab Combined)	\$119.00	\$135.00
59F	Four Body Builder Switches - Mounted in Center Instrument Panel	Included	Included
600A	Preferred Equipment Package 600A	NC	NC
607	Lube, Rear Axle, EmGard 75W-90, Synthetic Oil	\$88.00	\$100.00
60A	Lube, Front Axle, EmGard 50W, Synthetic Oil	\$44.00	\$50.00
61A	Embedded Modem Delete	\$-67.00	\$-75.00
61E	Taper-Leaf Springs, Parabolic - 13,200 Lb. Cap	\$322.00	\$365.00
643	Wheels, Front 22.5" X 8.25" White Powder Coated Steel, 10-Hole	STD	STD
65B	Fuel Tank - LH 50 Gallon Rectangular - Aluminum	STD	STD
663	Wheels, Rear 22.5" X 8.25" White Powder Coated Steel, 10-Hole	STD	STD
67H	Hydraulic Brake System - Bosch HydroMax w/Traction Control	STD	STD
68R	Multi-Leaf Springs - 23,000 Lb. Cap	\$203.00	\$230.00
766	Bumper, Front - Black, Full Width	Included	Included
79V	COV Required	NC	NC
86A	Painted Grille - Plastic	Included	Included
86H	Rapid-Heat Supplemental Cab Heater	\$538.00	\$610.00

CODE	DESCRIPTION	INVOICE	MSRP
88S	30/0/30 Air Ride Driver (Integral Air Pump) & Fixed Passenger w/Consolette - Cloth	\$498.00	\$565.00
90P	Power Equipment Group - (Included in (90A) Appearance Group)	\$512.00	\$580.00
91G	Under Cab, Right Side Outlet, Switchback-Style	STD	STD
961	Shock Absorbers, Rear - Double Acting	\$145.00	\$165.00
98R	Active Regen Control	\$181.00	\$205.00
99X	6.7L Power Stroke V8 Turbo Diesel - 330 HP @ 2600 RPM	\$3,084.00	\$3,495.00
E_01	(0 I) Gray	NC	NC
FLOOR	Floor Covering - Black Vinyl	Included	Included
FRSEAL	Wheel Seals, Front - Oil Lubricated, SKF ScotSeal PlusXL Seals	Included	Included
GVWLMT	GVWR Limit: 37,000 lbs.	Included	Included
HOOKS	Tow Hooks, Front (2) - Frame-Mounted, Painted Black	Included	Included
LIGHTS	Lights - Roof Marker/Clearance - Amber Lenses, 5 Lights	Included	Included
OIL	Intelligent Oil Life Monitor	Included	Included
PAINT	Paint Type - Environmentally Friendly, "3 - Wet System"	STD	STD
R2J	Tires, Rear Four 275/80R22.5H Michelin X Multi Energy D (514 Rev/Mile)	\$234.00	\$265.00
REGEN	Manual Regen Initiation - Driver Interface in Message Center	Included	Included
REMOTE	Remote Keyless Entry	Included	Included
RRSEAL	Wheel Seals, Rear - Oil Lubricated, SKF ScotSeal PlusXL Seals	Included	Included
STDALT	Extra Heavy Duty Alternator - 12-Volt, 200 Amp Denso SC5	Included	Included
STDBAT	Battery - Two 750 CCA, 1500 Total, Includes Steel Battery Box	STD	STD
STEER	Steering Wheel - Black PVC w/Integral Cruise Control Switches, Includes Audio Controls	Included	Included
T2M	Tires, Front Two 275/80R22.5H Michelin X Multi Energy Z (515 Rev/Mile)	\$168.00	\$190.00
TILT	Steering Column - Tilt / Telescoping	Included	Included
X6B	6.17 Axle Ratio	NC	NC
YZ_01	(0 P) Oxford White	NC	NC

CONFIGURED FEATURES:

Item # 13.

Body Exterior Features:

Number Of Doors: 2
Driver And Passenger Mirror: heated manual folding side-view door mirrors
Convex Driver Mirror: convex driver and passenger mirror
Mirror Type: trailer mirrors
Side Steps: yes
Door Handles: black
Front And Rear Bumpers: black front and rear bumpers
Front Tow Hooks: 2 front tow hooks
Front Mud Flaps: front and rear mud flaps
Body Material: composite/galvanized steel body material
Grille: black grille
Upfitter Switches: upfitter switches

Convenience Features:

Air Conditioning: manual air conditioning
Cruise Control: cruise control with steering wheel controls
Power Windows: power windows with driver and passenger 1-touch down
Remote Keyless Entry: yes remote keyless entry
Illuminated Entry: illuminated entry
Auto Locking: auto-locking doors
Steering Wheel: steering wheel with manual tilting, manual telescoping
Front Cupholder: front cupholder
Floor Console: partial floor console
Glove Box: glove box
Driver Door Bin: driver and passenger door bins
Dashboard Storage: dashboard storage
IP Storage: bin instrument-panel storage
Driver Footrest: driver's footrest
Power Accessory Outlet: 2 12V DC power outlets

Entertainment Features:

radio: AM/FM stereo with seek-scan
Steering Wheel Radio Controls: steering-wheel mounted audio controls
Speakers: 2 speakers
Wireless Connectivity: wireless phone connectivity
Antenna: fixed antenna

Lighting, Visibility and Instrumentation Features:

Headlamp Type: delay-off reflector halogen headlamps
Cab Clearance Lights: cab clearance lights
Front Wipers: variable intermittent speed-sensitive wipers wipers
Tinted Windows: light-tinted windows
Dome Light: dome light with delay
Front Reading Lights: front reading lights
Variable IP Lighting: variable instrument panel lighting
Display Type: analog appearance
Tachometer: tachometer
Voltmeter: voltmeter
Trip Computer: trip computer
Trip Odometer: trip odometer
Oil Pressure Gauge: oil pressure gauge
Water Temp Gauge: water temp. gauge
Oil Temp Gauge: oil temperature gauge
Transmission Oil Temp Gauge: transmission oil temp. gauge
Engine Hour Meter: engine hour meter
Clock: digital clock
Systems Monitor: driver information centre
Oil Pressure Warning: oil-pressure warning

195

Battery Warning: battery warning
Lights On Warning: lights-on warning
Key in Ignition Warning: key-in-ignition warning
Low Fuel Warning: low-fuel warning
Door Ajar Warning: door-ajar warning
Brake Fluid Warning: brake-fluid warning
Transmission Fluid Temperature Warning: transmission-fluid-temperature warning

Safety And Security:

ABS four-wheel ABS brakes
Number of ABS Channels: 4 ABS channels
Brake Type: hydraulic disc brakes
Vented Disc Brakes: front and rear ventilated disc brakes
Daytime Running Lights: daytime running lights
Panic Alarm: panic alarm
Tracker System: tracker system
Traction Control: ABS traction control

Seats And Trim:

Seating Capacity max. seating capacity of 2
Driver Seat Mounted Armrest: driver and passenger seat mounted armrests
Leather Upholstery: cloth front seat upholstery
Headliner Material: full cloth headliner
Floor Covering: full vinyl/rubber floor covering
Shift Knob Trim: urethane shift knob

Standard Engine:

Engine 330-hp, 6.7-liter V-8 (diesel)

Standard Transmission:

Transmission 10-speed automatic w/ OD and PowerShift automatic

Prepared For: Village of Roscoe
Kurlinkus, Josef

Date 08/19/2025
AE/AM RSJ/DG

Unit #
Year 2026 Make Ford Model F-550 Chassis
Series XL 4x4 SD Regular Cab 145 in. WB DRW

Vehicle Order Type Ordered Term 60 State IL Customer# 597408

All language and acknowledgments contained in the signed quote apply to all vehicles that are ordered under this signed quote.

Order Information

Driver Name	Taylor, Troy
Exterior Color	(0 P) Oxford White
Interior Color	Medium Dark Slate w/HD Vinyl 40/20/40 Split B
Lic. Plate Type	Municipal
GVWR	0

\$ 101,962.00	Capitalized Price of Vehicle ¹
\$0.00	* License and Certain Other Charges 0.0000% State IL
\$ 251.00	* Initial License Fee
\$ 0.00	Registration Fee
\$ 410.00	* Other: (See Page 2)
\$ 20,387.50	* Capitalized Price Reduction
\$ 0.00	Gain Applied From Prior Unit
\$ 0.00	* Security Deposit
\$0.00	Taxes
\$ 81,574.50	Total Capitalized Amount (Delivered Price)
\$ 1,359.52	Depreciation Reserve @ 1.6666%
\$ 353.18	Monthly Lease Charge (Based on Interest Rate - Subject to a Floor) ²
\$ 1,712.70	Total Monthly Rental Excluding Additional Services

Additional Fleet Management

	Master Policy Enrollment Fees		
\$ 0.00	Commercial Automobile Liability Enrollment		
	Liability Limit \$0.00		
\$ 0.00	Physical Damage Management	Comp/Coll Deductible	0 / 0
\$ 0.00	Full Maintenance Program ³ Contract Miles 0	OverMileage Charge	\$ 0.6500 Per Mile
	Incl: # Brake Sets (1 set = 1 Axle) 0	# Tires 0	Loaner Vehicle Not Included
\$ 0.00	Additional Services SubTotal		
\$ 0.00	Tax 0.0000%	State IL	

\$ 1,712.70	Total Monthly Rental Including Additional Services
\$ 3.30	Reduced Book Value at 60 Months
\$ 400.00	Service Charge Due at Lease Termination

Quote based on estimated annual mileage of 6,000
(Current market and vehicle conditions may also affect value of vehicle)
(Quote is Subject to Customer's Credit Approval)
Notes

Enterprise FM Trust will be the owner of the vehicle covered by this Quote. Enterprise FM Trust (not Enterprise Fleet Management) will be the Lessor of such vehicle under the Master Open - End (Equity) Lease Agreement and shall have all rights and obligations of the Lessor under the Master Open - End (Equity) Lease Agreement with respect to such vehicle. Lessee must maintain insurance coverage on the vehicle as set forth in Section 11 of the Master Open-End (Equity) Lease Agreement until the vehicle is sold.

ALL TAX AND LICENSE FEES TO BE BILLED TO LESSEE AS THEY OCCUR.
Lessee hereby authorizes this vehicle order, and agrees to lease the vehicle on the terms set forth herein and in the Master Equity Lease Agreement. In the event Lessee fails or refuses to accept delivery of the ordered vehicle, Lessee agrees that Lessor shall have the right to collect damages, including, but not limited to, a \$500 disposal fee, interest incurred, and loss of value.

LESSEE Village of Roscoe
BY

TITLE

DATE

* INDICATES ITEMS TO BE BILLED ON DELIVERY.
¹ Capitalized price of vehicle may be adjusted to reflect final manufacturer's invoice, plus a pre delivery interest charge. Lessee hereby assigns to Lessor any manufacturer rebates and/or manufacturer incentives intended for the Lessee, which rebates and/or incentives have been used by Lessor to reduce the capitalized price of the vehicle.
² Monthly lease charge will be adjusted to reflect the interest rate on the delivery date (subject to a floor).
³ The inclusion herein of references to maintenance fees/services are solely for the administrative convenience of Lessee. Notwithstanding the inclusion of such references in this [Invoice/Schedule/Quote], all such maintenance services are to be performed by Enterprise Fleet Management, Inc., and all such maintenance fees are payable by Lessee solely for the account of Enterprise Fleet Management, Inc., pursuant to that certain separate [Maintenance Agreement] entered into by and between Lessee and Enterprise Fleet Management, Inc.; provided that such maintenance fees are being billed by Enterprise FM Trust, and are payable at the direction of Enterprise FM Trust, solely as an authorized agent for collection on behalf of Enterprise Fleet Management, Inc.

Aftermarket Equipment Total

Description	(B)illed or (C)apped	Price
Snow Plow - 10 ' Western ELECTRIC Pro Plus HD snow plow installed EVQ13456 (AME Quote: EVQ13456)	C	\$ 0.00
Spreader/Sander - ELECTRIC Saltdogg Stainless Steel under tailgate EVQ13456 (AME Quote: EVQ13456)	C	\$ 0.00
Legacy Auto Transporter - Meyer transport (AME Quote: EVQ13456)	C	\$ 0.00
Dump Truck - Knapheide 9' 6" DROP Side dump bed installed on DRW - Meyer Quote EVQ13456 (AME Quote: EVQ13456)	C	\$ 40,775.00
Total Aftermarket Equipment Billed		\$ 0.00
Total Aftermarket Equipment Capitalized		\$ 40,775.00
Aftermarket Equipment Total		\$ 40,775.00

Other Totals

Description	(B)illed or (C)apped	Price
Initial Administration Fee	B	\$ 60.00
Courtesy Delivery Fee	B	\$ 350.00
Total Other Charges Billed		\$ 410.00
Total Other Charges Capitalized		\$ 0.00
Other Charges Total		\$ 410.00

VEHICLE INFORMATION:

2026 Ford F-550 Chassis XL 4x4 SD Regular Cab 145 in. WB DRW - US

Series ID: F5H

Pricing Summary:

	INVOICE	MSRP
Base Vehicle	\$56,644	\$59,625.00
Total Options	\$2,848.00	\$3,130.00
Destination Charge	\$2,195.00	\$2,195.00
Total Price	\$61,687.00	\$64,950.00

SELECTED COLOR:

Exterior:

Z1-(0 P) Oxford White

Interior:

AS-Medium Dark Slate w/HD Vinyl 40/20/40 Split Bench Seat

SELECTED OPTIONS:

CODE	DESCRIPTION	INVOICE	MSRP
145WB	145" Wheelbase	STD	STD
153	Front License Plate Bracket	NC	NC
41P	Transfer Case Skid Plates	\$137.00	\$150.00
425	50-State Emissions System	STD	STD
44G	Transmission: TorqShift 10-Speed Automatic	Included	Included
473	Snow Plow Prep Package	\$319.00	\$350.00
52B	Trailer Brake Controller	\$273.00	\$300.00
61L	Front Wheel Well Liner (Pre-Installed)	\$164.00	\$180.00
64Z	Wheels: 19.5" X 6" Argent Painted Steel	Included	Included
660A	Order Code 660A	NC	NC
67B	410 Amp Dual Alternators	\$195.00	\$215.00
68U	GVWR: 19,000 lbs Payload Upgrade Package	\$741.00	\$815.00
79V	COV Required	NA	NA
86M	Dual 68 AH/65 AGM Battery	\$191.00	\$210.00
872	Rear View Camera & Prep Kit	\$468.00	\$515.00
99N	Engine: 7.3L 2V DEVCT NA PFI V8 Gas	Included	Included
A	HD Vinyl 40/20/40 Split Bench Seat	Included	Included
AS_03	Medium Dark Slate w/HD Vinyl 40/20/40 Split Bench Seat	NC	NC
C09	Priced DORA	NC	NC
FCP1	Ford Connectivity Package (1-Year Included)	Included	Included
PAINT	Monotone Paint Application	STD	STD
STDRD	Radio: AM/FM Stereo w/MP3 Player	Included	Included
SYNC4	SYNC 4 Communication & Entertainment System	Included	Included
TGJ	Tires: 225/70Rx19.5G BSW A/P	Included	Included
WARANT	Fleet Customer Powertrain Limited Warranty	NC	NC
X8L	Limited Slip w/4.88 Axle Ratio	\$360.00	\$395.00
Z1_01	(0 P) Oxford White	NC	NC

CONFIGURED FEATURES:

Item # 13.

Body Exterior Features:

Number Of Doors: 2
Driver And Passenger Mirror: power remote heated manual folding side-view door mirrors with turn signal indicator
Convex Driver Mirror: convex driver and passenger mirror
Mirror Type: manual extendable trailer mirrors
Skid Plates: skid plates
Door Handles: black
Front And Rear Bumpers: black front and rear bumpers with black rub strip
Front Tow Hooks: 2 front tow hooks
Front License Plate Bracket: front license plate bracket
Front Mud Flaps: front and rear mud flaps
Body Material: aluminum body material
: trailering with harness, brake controller
Fender Flares: black fender flares
Grille: black grille
Upfitter Switches: upfitter switches

Convenience Features:

Air Conditioning: manual air conditioning
Air Filter: air filter
Cruise Control: cruise control with steering wheel controls
Power Windows: power windows with driver and passenger 1-touch down
Remote Keyless Entry: yes remote keyless entry
Illuminated Entry: illuminated entry
Integrated Key Remote: integrated key/remote
Auto Locking: auto-locking doors
Steering Wheel: steering wheel with manual tilting, manual telescoping
Day-Night Rearview Mirror: day-night rearview mirror
Emergency SOS: SYNC 4 911 Assist emergency communication system
Front Cupholder: front cupholder
Overhead Console: full overhead console with storage
Glove Box: illuminated locking glove box
Dashboard Storage: dashboard storage
IP Storage: covered bin instrument-panel storage
Retained Accessory Power: retained accessory power
Power Accessory Outlet: 2 12V DC power outlets

Entertainment Features:

radio: AM/FM stereo with seek-scan
Voice Activated Radio: voice activated radio
Speed Sensitive Volume: speed-sensitive volume
Steering Wheel Radio Controls: steering-wheel mounted audio controls
Speakers: 4 speakers
Internet Access: FordPass Connect 5G internet access
1st Row LCD: 2 1st row LCD monitor
Wireless Connectivity: wireless phone connectivity
Antenna: fixed antenna

Lighting, Visibility and Instrumentation Features:

Headlamp Type: delay-off reflector halogen headlamps
Cab Clearance Lights: cab clearance lights
Front Wipers: variable intermittent wipers
Tinted Windows: light-tinted windows
Dome Light: dome light with fade
Front Reading Lights: front reading lights
Variable IP Lighting: variable instrument panel lighting
Display Type: digital/analog appearance
Tachometer: tachometer
Compass: compass

Exterior Temp: outside-temperature display
 Low Tire Pressure Warning: tire specific low-tire-pressure warning
 Trip Computer: trip computer
 Trip Odometer: trip odometer
 Lane Departure Warning: lane departure
 Forward Collision Alert: forward collision
 Oil Pressure Gauge: oil pressure gauge
 Water Temp Gauge: water temp. gauge
 Transmission Oil Temp Gauge: transmission oil temp. gauge
 Engine Hour Meter: engine hour meter
 Clock: digital clock
 Systems Monitor: driver information centre
 Rear Vision Camera: rear vision camera
 Oil Pressure Warning: oil-pressure warning
 Water Temp Warning: water-temp. warning
 Battery Warning: battery warning
 Lights On Warning: lights-on warning
 Key in Ignition Warning: key-in-ignition warning
 Low Fuel Warning: low-fuel warning
 Door Ajar Warning: door-ajar warning
 Brake Fluid Warning: brake-fluid warning

Safety And Security:

ABS four-wheel ABS brakes
 Number of ABS Channels: 4 ABS channels
 Brake Assistance: brake assist
 Brake Type: four-wheel disc brakes
 Vented Disc Brakes: front and rear ventilated disc brakes
 Daytime Running Lights: daytime running lights
 Driver Front Impact Airbag: driver and passenger front-impact airbags
 Driver Side Airbag: seat-mounted driver and passenger side-impact airbags
 Overhead Airbag: Safety Canopy System curtain 1st row overhead airbag
 Height Adjustable Seatbelts: height adjustable front seatbelts
 Side Impact Bars: side-impact bars
 Perimeter Under Vehicle Lights: remote activated perimeter/approach lights
 Ignition Disable: SecuriLock immobilizer
 Security System: security system Ford Security Package (1-year included with activation)
 Panic Alarm: panic alarm
 Traction Control: driveline traction control
 Front and Rear Headrests: manual adjustable front head restraints

Seats And Trim:

Seating Capacity max. seating capacity of 3
 Front Bucket Seats: front split-bench 40-20-40 seats
 Number of Driver Seat Adjustments: 4-way driver and passenger seat adjustments
 Reclining Driver Seat: manual reclining driver and passenger seats
 Driver Lumbar: manual driver and passenger lumbar support
 Driver Fore/Aft: manual driver and passenger fore/aft adjustment
 Front Centre Armrest Storage: front centre armrest with storage
 Leather Upholstery: vinyl front seat upholstery
 Headliner Material: full cloth headliner
 Floor Covering: full vinyl/rubber floor covering
 Shift Knob Trim: urethane shift knob
 Interior Accents: chrome interior accents

Standard Engine:

Engine 335-hp, 7.3-liter V-8 (regular gas)

Standard Transmission:

Transmission 10-speed automatic w/ OD and PowerShift automatic

Prepared For: Village of Roscoe		Date 08/27/2025	
Kurlinkus, Josef		AE/AM RSJ/DG	
Unit #			
Year	2026	Make	Ford Model F-250
Series	XL 4x4 SD Regular Cab 8 ft. box 142 in. WB SRW		
Vehicle Order Type	Ordered	Term 60	State IL Customer# 597408
\$ 74,792.00	Capitalized Price of Vehicle ¹		
\$ 0.00	*	License and Certain Other Charges 0.00000% State IL	
\$ 251.00	*	Initial License Fee	
\$ 0.00	Registration Fee		
\$ 50.00	Other: (See Page 2)		
\$ 7,500.00	*	Capitalized Price Reduction	
\$ 0.00	Gain Applied From Prior Unit		
\$ 0.00	*	Security Deposit	
\$ 0.00	Taxes		
\$ 67,342.00	Total Capitalized Amount (Delivered Price)		
\$ 1,122.32	Depreciation Reserve @ 1.6666%		
\$ 282.64	Monthly Lease Charge (Based on Interest Rate - Subject to a Floor) ²		
\$ 1,404.96	Total Monthly Rental Excluding Additional Services		
Additional Fleet Management			
Master Policy Enrollment Fees			
\$ 0.00	Commercial Automobile Liability Enrollment		
	Liability Limit \$0.00		
\$ 0.00	Physical Damage Management		
\$ 0.00	Full Maintenance Program ³ Contract Miles 0		
	Incl: # Brake Sets (1 set = 1 Axle) 0		
\$ 0.00	Additional Services SubTotal		
\$ 0.00	Tax	0.0000%	State IL
\$ 1,404.96	Total Monthly Rental Including Additional Services		
\$ 2.80	Reduced Book Value at 60 Months		
\$ 400.00	Service Charge Due at Lease Termination		

All language and acknowledgments contained in the signed quote apply to all vehicles that are ordered under this signed quote.

Order Information

Driver Name Taylor, Troy

Exterior Color (0 P) Oxford White

Interior Color Medium Dark Slate w/HD Vinyl 40/20/40 Split B

Lic. Plate Type Municipal

GVWR 0

All language and acknowledgments contained in the signed quote apply to all vehicles that are ordered under this signed quote.

Order Information

Driver Name

Taylor, Troy

Exterior Color

(0 P) Oxford White

Interior Color

Medium Dark Slate w/HD Vinyl 40/20/40 Split B

Lic. Plate Type

Municipal

GVWR

0

Quote based on estimated annual mileage of 6,000
 (Current market and vehicle conditions may also affect value of vehicle)
 (Quote is Subject to Customer's Credit Approval)
 Notes

Enterprise FM Trust will be the owner of the vehicle covered by this Quote. Enterprise FM Trust (not Enterprise Fleet Management) will be the Lessor of such vehicle under the Master Open - End (Equity) Lease Agreement and shall have all rights and obligations of the Lessor under the Master Open - End (Equity) Lease Agreement with respect to such vehicle. Lessee must maintain insurance coverage on the vehicle as set forth in Section 11 of the Master Open-End (Equity) Lease Agreement until the vehicle is sold.

ALL TAX AND LICENSE FEES TO BE BILLED TO LESSEE AS THEY OCCUR.
 Lessee hereby authorizes this vehicle order, and agrees to lease the vehicle on the terms set forth herein and in the Master Equity Lease Agreement. In the event Lessee fails or refuses to accept delivery of the ordered vehicle, Lessee agrees that Lessor shall have the right to collect damages, including, but not limited to, a \$500 disposal fee, interest incurred, and loss of value.

LESSEE Village of Roscoe		
BY	TITLE	DATE

* INDICATES ITEMS TO BE BILLED ON DELIVERY.

¹ Capitalized price of vehicle may be adjusted to reflect final manufacturer's invoice, plus a pre delivery interest charge. Lessee hereby assigns to Lessor any manufacturer rebates and/or manufacturer incentives intended for the Lessee, which rebates and/or incentives have been used by Lessor to reduce the capitalized price of the vehicle.

² Monthly lease charge will be adjusted to reflect the interest rate on the delivery date (subject to a floor).

³ The inclusion herein of references to maintenance fees/services are solely for the administrative convenience of Lessee. Notwithstanding the inclusion of such references in this [Invoice/Schedule/Quote], all such maintenance services are to be performed by Enterprise Fleet Management, Inc., and all such maintenance fees are payable by Lessee solely for the account of Enterprise Fleet Management, Inc., pursuant to that certain separate [Maintenance Agreement] entered into by and between Lessee and Enterprise Fleet Management, Inc.; provided that such maintenance fees are being billed by Enterprise FM Trust, and are payable at the direction of Enterprise FM Trust, solely as an authorized agent for collection on behalf of Enterprise Fleet Management, Inc.

Aftermarket Equipment Total

Description	(B)illed or (C)apped	Price
Strobe Lights - Monroe Q 9KB2000222 - *OPTIONAL* - WHITE/AMBER STROBES (2) IN FRONT GRILL; *** (2) ON REAR & MINI R1LP SERIES WHITE/AMBER ON ROOF (AME Quote: 9KB2000222)	C	\$ 1,148.00
Spray In Bedliner - Monroe Q 9KB2000222 - *OPTIONAL* - FLOOR, INSIDE OF SIDES, INSIDE OF FRONT WALL & BOTH COMPARTMENT TOPS (AME Quote: 9KB2000222)	C	\$ 2,515.00
Service/Utility - Monroe Q 9KB2000222 8' Reading Classic II (AME Quote: 9KB2000222)	C	\$ 22,927.00
Tailgate Lift - Monroe Q 9KB2000222 TOMMY GATE, ALUMINUM, TWO-PIECE, G2 SERIES LIFTGATE (G2-54-1642 EA38) (AME Quote: 9KB2000222)	C	\$ 0.00
Receiver Hitch - Monroe Q 9KB2000222 24K SERVICE BODY HITCH - MULTI TOW 7 WAY RV 5/4 FLAT TRAILER RECEPTACLE (AME Quote: 9KB2000222)	C	\$ 0.00
Total Aftermarket Equipment Billed		\$ 0.00
Total Aftermarket Equipment Capitalized		\$ 26,590.00
Aftermarket Equipment Total		\$ 26,590.00

Other Totals

Description	(B)illed or (C)apped	Price
Initial Administration Fee	B	\$ 60.00
CD DLT to Client	C	\$ 50.00
Courtesy Delivery Fee	B	\$ 350.00
Total Other Charges Billed		\$ 410.00
Total Other Charges Capitalized		\$ 50.00
Other Charges Total		\$ 460.00

VEHICLE INFORMATION:		
2026 Ford F-250 XL 4x4 SD Regular Cab 8 ft. box 142 in. WB SRW - US		
Series ID: F2B		
Pricing Summary:		
	INVOICE	MSRP
Base Vehicle	\$46,041	\$48,465.00
Total Options	\$966.00	\$1,060.00
Destination Charge	\$2,195.00	\$2,195.00
Total Price	\$49,202.00	\$51,720.00

SELECTED COLOR:	
Exterior:	Z1-(0 P) Oxford White
Interior:	AS-Medium Dark Slate w/HD Vinyl 40/20/40 Split Bench Seat

SELECTED OPTIONS:			
CODE	DESCRIPTION	INVOICE	MSRP
142WB	142" Wheelbase	STD	STD
153	Front License Plate Bracket	NC	NC
18A	Vehicle Integration System 2.0	\$364.00	\$400.00
425	50-State Emissions System	STD	STD
43C	120V/400W Outlet	\$205.00	\$225.00
44F	Transmission: TorqShift-G 10-Speed Automatic	Included	Included
51X	Spare Wheel & Tire Delete	\$-78.00	\$-85.00
52B	Trailer Brake Controller	\$273.00	\$300.00
600A	Order Code 600A	NC	NC
61L	Front Wheel Well Liners (Pre-Installed)	\$164.00	\$180.00
64A	Wheels: 17" Argent Painted Steel	Included	Included
66D	Pickup Box Delete	\$-569.00	\$-625.00
66DRBD	Rear Bumper Delete	Included	Included
66DSPR	Spare Tire, Wheel, Jack & Tire Carrier Delete	Included	Included
66S	Upfitter Switches (6)	\$228.00	\$250.00
67E	250 Amp Alternator (Gas)	\$169.00	\$185.00
76C	Exterior Backup Alarm (Pre-Installed)	\$210.00	\$230.00
99A	Engine: 6.8L 2V DEVCT NA PFI V8 Gas	Included	Included
A	HD Vinyl 40/20/40 Split Bench Seat	Included	Included
AS_03	Medium Dark Slate w/HD Vinyl 40/20/40 Split Bench Seat	NC	NC
C09	Priced DORA	NC	NC
FCP1	Ford Connectivity Package (1-Year Included)	Included	Included
NONGV	GVWR: 9,900 lbs	Included	Included
PAINT	Monotone Paint Application	STD	STD
STDRD	Radio: AM/FM Stereo w/MP3 Player	Included	Included
SYNC4	SYNC 4	Included	Included
TD8	Tires: LT245/75Rx17E BSW A/S	Included	Included
WARANT	Fleet Customer Powertrain Limited Warranty	NC	NC
X37	3.73 Axle Ratio	Included	Included
Z1_01	(0 P) Oxford White	NC	NC

CONFIGURED FEATURES:

Item # 13.

Body Exterior Features:

Number Of Doors: 2
Driver And Passenger Mirror: power remote heated manual folding side-view door mirrors with turn signal indicator
Convex Driver Mirror: convex driver and passenger mirror
Mirror Type: manual extendable trailer mirrors
Door Handles: black
Front And Rear Bumpers: black front and rear bumpers with black rub strip
Front Tow Hooks: 2 front tow hooks
Front License Plate Bracket: front license plate bracket
Body Material: aluminum body material
: class V trailering with hitch, brake controller
Grille: black grille
Upfitter Switches: upfitter switches

Convenience Features:

Air Conditioning: manual air conditioning
Air Filter: air filter
Cruise Control: cruise control with steering wheel controls
Power Windows: power windows with driver and passenger 1-touch down
Remote Keyless Entry: yes remote keyless entry
Illuminated Entry: illuminated entry
Integrated Key Remote: integrated key/remote
Auto Locking: auto-locking doors
Steering Wheel: steering wheel with manual tilting, manual telescoping
Day-Night Rearview Mirror: day-night rearview mirror
Emergency SOS: SYNC 4 911 Assist emergency communication system
Front Cupholder: front cupholder
Overhead Console: full overhead console with storage
Glove Box: illuminated locking glove box
Dashboard Storage: dashboard storage
IP Storage: covered bin instrument-panel storage
Retained Accessory Power: retained accessory power
Power Accessory Outlet: 2 12V DC power outlets
AC Power Outlet: 1 interior 120V AC power outlet

Entertainment Features:

radio: AM/FM stereo with seek-scan
Voice Activated Radio: voice activated radio
Speed Sensitive Volume: speed-sensitive volume
Steering Wheel Radio Controls: steering-wheel mounted audio controls
Speakers: 4 speakers
Internet Access: FordPass Connect 5G internet access
1st Row LCD: 2 1st row LCD monitor
Wireless Connectivity: wireless phone connectivity
Antenna: fixed antenna

Lighting, Visibility and Instrumentation Features:

Headlamp Type: delay-off reflector halogen headlamps
Cab Clearance Lights: cargo bed light
Front Wipers: variable intermittent wipers
Tinted Windows: light-tinted windows
Dome Light: dome light with fade
Front Reading Lights: front reading lights
Variable IP Lighting: variable instrument panel lighting
Display Type: digital/analog appearance
Tachometer: tachometer
Compass: compass
Exterior Temp: outside-temperature display
Low Tire Pressure Warning: tire specific low-tire-pressure warning

Trip Computer: trip computer
 Trip Odometer: trip odometer
 Oil Pressure Gauge: oil pressure gauge
 Water Temp Gauge: water temp. gauge
 Transmission Oil Temp Gauge: transmission oil temp. gauge
 Engine Hour Meter: engine hour meter
 Clock: digital clock
 Systems Monitor: driver information centre
 Oil Pressure Warning: oil-pressure warning
 Water Temp Warning: water-temp. warning
 Battery Warning: battery warning
 Lights On Warning: lights-on warning
 Key in Ignition Warning: key-in-ignition warning
 Low Fuel Warning: low-fuel warning
 Door Ajar Warning: door-ajar warning
 Brake Fluid Warning: brake-fluid warning

Safety And Security:

ABS four-wheel ABS brakes
 Number of ABS Channels: 4 ABS channels
 Brake Assistance: brake assist
 Brake Type: four-wheel disc brakes
 Vented Disc Brakes: front and rear ventilated disc brakes
 Daytime Running Lights: daytime running lights
 Driver Front Impact Airbag: driver and passenger front-impact airbags
 Driver Side Airbag: seat-mounted driver and passenger side-impact airbags
 Overhead Airbag: Safety Canopy System curtain 1st row overhead airbag
 Height Adjustable Seatbelts: height adjustable front seatbelts
 Side Impact Bars: side-impact bars
 Perimeter Under Vehicle Lights: remote activated perimeter/approach lights
 Ignition Disable: SecuriLock immobilizer
 Security System: security system Ford Security Package (1-year included with activation)
 Panic Alarm: panic alarm
 Electronic Stability: AdvanceTrac w/Roll Stability Control electronic stability stability control with anti-rollover
 Traction Control: ABS and driveline traction control
 Front and Rear Headrests: manual adjustable front head restraints

Seats And Trim:

Seating Capacity max. seating capacity of 3
 Front Bucket Seats: front split-bench 40-20-40 seats
 Number of Driver Seat Adjustments: 4-way driver and passenger seat adjustments
 Reclining Driver Seat: manual reclining driver and passenger seats
 Driver Lumbar: manual driver and passenger lumbar support
 Driver Fore/Aft: manual driver and passenger fore/aft adjustment
 Front Centre Armrest Storage: front centre armrest with storage
 Leather Upholstery: vinyl front seat upholstery
 Headliner Material: full cloth headliner
 Floor Covering: full vinyl/rubber floor covering
 Shift Knob Trim: urethane shift knob
 Interior Accents: chrome interior accents

Standard Engine:

Engine 405-hp, 6.8-liter V-8 (regular gas)

Standard Transmission:

Transmission 10-speed automatic w/ OD and PowerShift automatic