



Meeting Agenda

Location:

Village Hall -
10631 Main Street
Roscoe, IL 61073

Village Board of Trustees
Tuesday, December 03, 2024
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 **November 19, 2024**.

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, 2023, by Baker Tilly US, LLP

TREASURER'S REPORT

3. Cash Report and Bills
4. Approval of Bills
5. Year to Date, Revenues and Expenditures

CONSENT AGENDA

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

6. Discussion and Approval of the **2025 regular meeting dates** for the Village of Roscoe Board of Trustees and Committee of the Whole.
7. Discussion and Approval of the **2025 Holiday Schedule** for the Village of Roscoe.

ACTION FROM THE LIQUOR COMMISSION

Village Board of Trustees
Meeting Agenda - December 03, 2024

8. Approval of **Ordinance 2024-12, increasing the maximum number of authorized Class “CT” (Caterer) liquor licenses to two, and decreasing the number of authorized Class “BP” (Brew Pub) liquor licenses to zero.**

9. Approval of a **Class “CT” (Caterer) liquor license to Hoffman House of East Rockford Inc. d/b/a Firehouse Pub**
[Licensed Premises: 10670 Main Street, Roscoe, IL, Roscoe, IL 61073]

10. Approval of **Five (5) Class "A" On & Off Premise Full Liquor** renewal applications

FIESTA CANCUN AUTHENTIC MEXICAN RESTAURANT OF ROSCOE, INC. dba
FIESTA CANCUN MEXICAN RESTAURANT

PENNY INC dba QUIK MART

SCHNUCK MARKETS INC DBA SCHNUCKS MARKET

DORIS DESCHLER INC dba WHIFFLETREE BAR & GRILL

MARY'S MARKET ROSCOE LLC

11. Approval of **Twelve (12) Class "BL" Boutique Gaming Full Liquor** renewal applications

ANNAS CAFE LLC – ROSCOE dba ANNA'S LUCKY 777 UNIT 4

ANNAS CAFE LLC – ROSCOE dba ANNA'S LUCKY 777 UNIT 6

MILLION MILE LLC dba CECE'S LUCKY SLOTS

DANDY’S INC dba DANDY'S SLOTS

EMPIRE SLOTS ROSCOE LLC dba ROYALTY SLOTS

JACKPOT JOE'S LLC dba JACKPOT JOE’S

ADRI’S GAMING BOUTIQUE, INC dba LUCKY HORSESHOE

SUZZIE, LLC dba MAMA SUE'S DELI & SLOTS

PINEWOODS RESTAURANT GROUP LLC dba MOLLY'S DELI

NEXT STOP ENTERPRISES LLC dba NEXT STOP GAMING

PIPITONE INC dba SLOTS OF FORTUNE

A G P 18 INCORPORATED dba SLOTS OF FORTUNE

12. Approval of **Eight (8) Class "C" Package Store Full Liquor** renewal applications

CASEY’S RETAIL COMPANY dba CASEY'S GENERAL STORE #3536

HIGHLAND PARK CVS LLC dba CVS/PHARMACY #8524

GPM MIDWEST, LLC dba FAS MART #5155

GPM MIDWEST, LLC dba FAS MART #5224

KELLEY WILLIAMSON CO dba HONONEGAH MOBIL

KELLEY WILLIAMSON CO dba ROSCOE MOBIL

THORNTONS LLC dba THORNTONS #331

WALGREEN CO dba WALGREENS #6001

13. Approval of **Two (2) Class "D" On Premise Only Beer & Wine** renewal applications

TOMAR LLC dba 815 SLOTS

USKANA HOSPITALITY GROUP dba JESSICA'S RESTAURANT

14. Approval of **Seven (7) Class "F" Full Liquor On Premise Only** renewal applications

RJR GAMING INC dba BENNY'S SLOTS WINE & SPIRITS

HOFFMAN HOUSE OF EAST ROCKFORD INC dba FIREHOUSE PUB

LOU'S TAP, INC dba LOUIE'S TAP HOUSE

RYBO VENTURES INC dba POISON IVY PUB

VFW POST #2955 dba VFW POST 2955

PIETRO'S OF ROSCOE LLC dba PIETRO'S PIZZERIA

WHISKEY HOTEL BARBECUE LLC dba WHISKEY HOTEL BARBECUE

15. Approval of **Two (2) Class "G" Package Store Beer & Wine** renewal applications

LOVES TRAVEL STOPS & COUNTRY STORE dba LOVE'S TRAVEL STOP #322

SPEEDWAY LLC dba SPEEDWAY 3962

16. Approval of **Two (2) Class "CT" Caterer Retailer Full Liquor** applications

PERFECTLY SEASONED LLC dba PERFECTLY SEASONED

HOFFMAN HOUSE OF EAST ROCKFORD INC dba FIREHOUSE PUB

MOTIONS AND RESOLUTIONS (Final action)

17. Approval of **Resolution 2024-R51**, adopting a **Subdivision Entrance Maintenance Policy**.

- 18.** Approval of **Resolution 2024-R50**, authorizing an agreement with Vanderwalle & Associates related to the creation of a **Main Street Overlay Zoning District**
- 19.** Approval of **Resolution 2024-R52**, allocating the Village's **American Rescue Plan Act (ARPA) funds** for the provision of government services.
- 20.** **Approval Of Resolution 2024-R53**, adopting and allocating funds for an Outdoor Fitness Court as part of the the 2024 National Fitness Campaign to be installed as part of the Porter Park Phase 2 Expansion.

NEW BUSINESS (First reading or suspend rules)

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, November 19, 2024
6:30 PM

CALL TO ORDER

President Gustafson called to order meeting at 630pm

PLEDGE OF ALLEGIANCE

ROLL CALL

President Gustafson requested Roll Call

PRESENT

Trustee William Babcock
Trustee Stacy Mallicoat
Trustee Susan Petty
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 **November 5, 2024.**

President Gustafson entertained a motion;

Motion made by Trustee Sima, Seconded by Trustee Mallicoat.

Voting Yea: Trustee Babcock, Trustee Mallicoat, Trustee Petty, Trustee Plock, Trustee Sima, Trustee Wright

PUBLIC COMMENT (Limited to 3 minutes per speaker)

Diane LaForge, Roxanne Smith, Jennie Nichols representing 50North. Ms. LaForge stated that 50North is a non-profit organization for seniors. The organization meets twice a month, 1st and 3rd Tuesdays from 1-3pm. The organization is seeking monetary support, to continue the activities. The latest event was a luncheon which was attended by 70 local seniors.

PRESIDENT'S REPORT

None

TREASURER'S REPORT

2. Cash Report and Bills

President Gustafson provided a summary of the expenditures:

Expenditures \$303,933.77 (\$194,424.45 expenditures / \$109,509.32 payroll)

Cash on Hand \$9,237,220.01

No Motor Fuel :\$0

Cash on hand \$1,671,745.16

3. Approval of Bills

President Gustafson entertained a motion;

Motion made by Trustee Mallicoat, Seconded by Trustee Wright.

Voting Yea: Trustee Babcock, Trustee Mallicoat, Trustee Petty, Trustee Plock, Trustee Sima, Trustee Wright

4. Year to Date, Revenues and Expenditures

None

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.

None

MOTIONS AND RESOLUTIONS (Final action)

President Gustafson entertained a motion to waive the \$100.00 fee for license;

Motion made by Trustee Mallicoat, Seconded by Trustee Babcock.

Voting Yea: Trustee Babcock, Trustee Mallicoat, Trustee Petty, Trustee Plock, Trustee Sima, Trustee

Wright

5. Approval of a **Class “T” (Temporary-1 day) liquor license** for **Lou's Tap Inc d/b/a Louies Tap House** for off-premise sales of alcohol in conjunction with **Hometown Holiday on December 14, 2024 at 5466 Bridge Street.**

President Gustafson entertained a motion;

Motion made by Trustee Plock, Seconded by Trustee Wright.

Voting Yea: Trustee Babcock, Trustee Mallicoat, Trustee Petty, Trustee Plock, Trustee Sima, Trustee Wright

6. Approval of a **Class “T” (Temporary-1 day) liquor license** for **Rybo Ventues Inc. Inc d/b/a Poison Ivy Pub** for off-premise sales of alcohol in conjunction with **Hometown Holiday on December 14, 2024 at 5466 Bridge Street.**

President Gustafson entertained a motion;

Motion made by Trustee Wright, Seconded by Trustee Plock.

Voting Yea: Trustee Babcock, Trustee Mallicoat, Trustee Petty, Trustee Plock, Trustee Sima, Village President Gustafson

MOTIONS AND RESOLUTIONS (Final action)

7. Approval of **Resolution 2024-R47**, establishing the **estimated tax levy** for tax year 2024.

President Gustafson entertained a motion;

Motion made by Trustee Plock, Seconded by Trustee Babcock.

Voting Yea: Trustee Babcock, Trustee Mallicoat, Trustee Petty, Trustee Plock, Trustee Sima, Trustee Wright

Trustee Plock clarified for the public that the Levy is a 4% increase in total dollars but an 8% decrease in the overall tax rate of individual properties, making it clear to the public that the tax rate is going down, not up. President Gustafson stated the overall amount for the Tax Levy for Village of Roscoe is \$1,760,026.00

8. **Approval of Resolution 2024-R48**, authorizing an agreement with **Crimson Valley Landscaping/Estate Deck & Fence** for the installation of the chain link fencing at the Public Works Facility for the quoted amount of **\$15,000.**

President Gustafson entertained a motion;

Motion made by Trustee Plock, Seconded by Trustee Babcock.

Voting Yea: Trustee Babcock, Trustee Mallicoat, Trustee Petty, Trustee Plock, Trustee Sima,

Trustee Wright

9. **Approval of Resolution 2024-R49** authorizing the Hiring of Snowplow Drivers & Setting the Hourly Wage for the 2024-2025 Snow Season

President Gustafson entertained a motion;

Motion made by Trustee Plock, Seconded by Trustee Babcock.

Voting Yea: Trustee Babcock, Trustee Mallicoat, Trustee Petty, Trustee Plock, Trustee Sima, Trustee Wright

10. Discussion and Approval of Expenditures related to the Village Holiday Decorations at Bridge & Main

President Gustafson and Administrator Kurlinkus provided a summary of the options for the Christmas Trees.

The Village is currently obtaining quotes for a municipal Christmas tree to serve as a centerpiece for our holiday celebrations. Options under consideration include purchasing and installing a live or artificial tree, hiring a company to manage the tree's lighting, or renting a pre-lit RGB tree for approximately \$8,000. Additionally, the Village must decide whether to utilize Public Works staff for the tree's installation and lighting, which may impact resources for other end-of-season operations or to contract with a professional company to lessen the burden on Village resources. Staff seeks direction from the Village Board regarding the preferred approach and an appropriate budget allocation for this year's holiday display.

Option 1 is renting an RBG tree as well as lighting the 20 4' trees.

Option 2 is lighting the existing living tree on that corner as well as lighting the 20 4'trees.

President Gustafson confirmed with board that the direction is to decorate what is there for this year.

NEW BUSINESS (First reading or suspend rules)

11. Approval of **Ordinance 2024-12**, annexing **two contiguous parcels** located at **13000 and 13019 North 2nd Street**. (PIN 04-21-151-004 & 04-21-151-005) into the Village of Roscoe and designating the zoning of such parcels as Village of Roscoe **IL - Light Industrial**

[Petitioner Alex Blondin, Manager of Rogue Event Rentals LLC]

President Gustafson entertained a motion to suspend rules.

Motion made by Trustee Plock, Seconded by Trustee Wright.

Voting Yea: Trustee Babcock, Trustee Mallicoat, Trustee Petty, Trustee Plock, Trustee Sima, Trustee Wright

Administrator Kurlinkus, summarized that the applicant is requesting a rezoning of two parcels located at 13000 and 13019 N 2nd Street. The parcels are approximately 8.3 acres in size (2.92 and 5.38 acres individually). There is an existing industrial office building on the southernmost parcel that is approximately 8,100 square feet in area. The southernmost parcel also has an existing outbuilding/shed at the edge of its parking lot that is approximately 600 square feet in size. The northernmost parcel is currently vacant except for a billboard near the right of way.

The parcels are currently not annexed into the Village, but are seeking an annexation petition to file with Winnebago County to officially join within the Village's borders. Under Section 15-389, newly annexed land into the Village is automatically designated as an Urban Transition (UT) zoning district. This is a relatively limiting zoning district and is meant more as a holding place for parcels of land that have not yet seen development.

President Gustafson entertained a motion.

Motion made by Trustee Babcock, Seconded by Trustee Wright.

Voting Yea: Trustee Babcock, Trustee Mallicoat, Trustee Petty, Trustee Plock, Trustee Sima, Trustee Wright

QUESTIONS AND REPORTS

Deputy Chief Farrone provided an update on the drone training. Deputy Chief stated that currently the training is being completed online, currently, 3 officers are participating in the training. Once completed they will need to go to the suburbs to take the testing/certification through the FAA and then there will be 5 certified pilots/officers. The idea is to have someone who can operate the drone on each shift.

Troy of Public Works stated that Christmas decorations will be going up this week.

Brandon provided an update on the three designs projects:

Love Road & Willowbrook Road are completed and have been sent to all agencies in June. They are unfunded projects and on the review list. Currently no major update.

Main Street Project design plans on hold, currently not advancing those but the pedestrian bridge is being advanced. A bridge bat assessment will need to be done, which is part of the environmental plan.

PUBLIC COMMENT (Limited to 3 minutes per speaker)

EXECUTIVE SESSION (IF NECESSARY)

None

ADJOURNMENT

President Gustafson entertained motion;

Motion made by Trustee Plock, Seconded by Trustee Mallicoat.

Voting Yea: Trustee Babcock, Trustee Mallicoat, Trustee Petty, Trustee Plock, Trustee Sima, Trustee Wright

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, 2023, by Baker Tilly US, LLP

Date: November 22, 2024

Meeting: Village Board – 12/04/2024

Prepared by: Josef Kurlinkus

Department: Finance 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, 2023 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, 2023, 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 FY2023

VILLAGE OF ROSCOE, ILLINOIS

Financial Statements

Together with Independent
Auditor's Report

For The Year Ended December 31, 2023

Prepared by:

Village of Roscoe Treasurer's office

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OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

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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, 2023, 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, 2023, 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.

Emphasis of Matter

As discussed in Note 1, the Village adopted the provisions of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, effective January 1, 2023. Our opinions are not modified with respect to this matter.

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 November 1, 2024 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.



Milwaukee, Wisconsin
November 1, 2024

VILLAGE OF ROSCOE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
 December 31, 2023
 (Unaudited)

The management of the Village of Roscoe, Illinois ("Village") 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, 2023. 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 with 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 \$32,980,558 and liabilities and deferred inflows of \$11,030,060 the Village's total Net Position at December 31, 2023 was \$21,950,498 an increase of \$2,421,431 during 2023. Of this amount \$16,389,112 represents net investment in capital assets, \$2,915,248 represents net position restricted for specific activities and \$2,646,138 represents unrestricted net position.

-Governmental activity summary – Program revenues of the governmental activities decreased by \$125,799 or 15% and general revenues increased by \$91,638 or 1% from the amount reported in 2022. During the same period expenses for governmental activities increased by \$235,582 or 4 percent.

-Governmental Funds - The Village's governmental funds reported a combined ending fund balance of \$8,821,131 as of December 31, 2023, compared to \$8,819,719 as of December 31, 2022, which represents an increase of \$1,412 less than 1%. At year end \$2,671,996 of the ending fund balance is restricted for highway and streets, public safety, capital projects and debt service and \$361,211 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 \$3,039,127 leaving \$2,567,426 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 \$2,700,966 or approximately 23% 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 \$6,026,948 at the end of 2023 compared to \$6,417,563 at the end of 2022 which represents a decrease of \$390,615 or 6%.

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.

VILLAGE OF ROSCOE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
 December 31, 2023
 (Unaudited)

OVERVIEW OF THE 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, deferred outflows of resources, and liabilities and deferred inflows of resources; 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

VILLAGE OF ROSCOE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
 December 31, 2023
 (Unaudited)

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.

VILLAGE OF ROSCOE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2023
(Unaudited)

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.

VILLAGE OF ROSCOE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
 December 31, 2023
 (Unaudited)

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, 2023 and 2022

Governmental Activities		
	2023	2022
Current and other assets	\$ 13,402,999	\$ 13,476,725
Capital assets	17,596,777	15,457,726
Right-of-use asset, net of accumulated amortization	627,120	642,754
Subscription asset, net of accumulated amortization	87,369	-
Deferred outflows - pension asset	1,266,293	1,694,732
Total assets and deferred outflows	32,980,558	31,271,937
Current liabilities	2,257,312	2,460,299
Noncurrent liabilities	6,026,948	6,417,563
Deferred inflows of resources	2,745,800	2,865,008
Total liabilities and deferred inflows	11,030,060	11,742,870
Net assets:		
Invested in capital assets		
net of related debt	16,389,112	13,895,645
Restricted	2,915,248	2,542,174
Unrestricted	2,646,138	3,091,248
Total net position	\$ 21,950,498	\$ 19,529,067

VILLAGE OF ROSCOE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
 December 31, 2023
 (Unaudited)

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 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 \$21,950,498 at the close of the fiscal year ended December 31, 2023.

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 2023, \$16,389,112 or 75% 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 is 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 13% or \$2,915,248 of the Village's net position and the remaining 12% or \$2,646,138 is available for any purpose.

VILLAGE OF ROSCOE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
 December 31, 2023
 (Unaudited)

The Village's total net position at December 31, 2023 increased by \$2,421,431 from the 2022 ending amount of \$19,529,067. This change in net position was due to higher than anticipated general revenues of approximately \$800,000, long-term obligations decreased by almost \$400,000 and capital assets net of depreciation increased by over 2 million. Total assets and deferred outflows of resources increased from \$31,271,937 to \$32,980,558, an increase of \$1,708,621 or 5%. Total liabilities and deferred inflows of resources decreased \$712,810 or 6%.

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, 2023 and 2022			
Governmental Activities			
	2023		2022
Revenues			
Program revenues:			
Charges for services	\$ 328,044		\$ 272,256
Operating grants & contributions	496,492		441,154
Capital grants & contributions	-		236,925
General revenues:			
Property taxes	1,648,176		1,575,879
Other taxes	5,490,147		5,829,252
Interest	514,182		165,078
Miscellaneous	87,788		78,446
Total revenues	8,564,829		8,598,990
Expenses			
Government activities:			
General government	1,364,558		1,217,459
Public safety	2,883,234		3,060,568
Highway and streets	1,598,390		1,450,949
Parks and recreation	269,084		143,289
Interest on long-term debt	28,132		35,551
Total expenses	6,143,398		5,907,816
Change in net position	2,421,431		2,691,174
Net position, beginning	19,529,067		16,837,893
Net position, ending	\$ 21,950,498		\$ 19,529,067

VILLAGE OF ROSCOE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
 December 31, 2023
 (Unaudited)

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 7.5% for the year ended January 31, 2022), 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.

VILLAGE OF ROSCOE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
 December 31, 2023
 (Unaudited)

CURRENT YEAR IMPACTS-CHANGES IN NET POSITION

GOVERNMENTAL ACTIVITIES

Revenues:

Revenues from governmental activities totaled \$8,564,829 for 2023, a decrease of \$34,161 from 2022. Local taxes received from the State were the largest source of revenues for the year at \$5,490,147, a decrease of \$330,105 or 5.8%. The next highest source of revenue was property tax at \$1,648,176 up 4.6%. The revenues from these two sources represent 83% of the governmental activity revenues.

Expenses:

The Village's total governmental activity expenses were \$6,143,398. The four major functional areas were general government \$1,364,558 or 22% of the total; public safety \$2,883,234 or 47% of the total; public works \$1,598,390 or 26% of the total and parks and recreation \$269,084 or 4% of the total. These four functional areas account for 99% of the total expenses of the Village.

FINANCIAL ANALYSIS OF THE VILLAGE'S FUNDS
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As discussed earlier the Village's governmental funds reported a combined ending fund balance of \$8,821,131 as of December 31, 2023, compared to \$8,819,719 as of December 31, 2022, which represents an increase of \$1,412 less than one tenth of a percent.

The General Fund balance decreased \$327,284, primarily the result of tax revenue shared with the State ending the year 6% less than the previous year. Total General Fund revenues were \$7,874,828 in fiscal year 2023 a decrease of \$288,099 or 4% from the prior year. Total General Fund expenditures were \$5,724,012 in fiscal year 2023, under budget by \$1,991,156 or 24%. This positive variance was due primarily to capital expenditures that were not made by the end of the fiscal year. Transfers to other funds increased from \$753,539 in 2022 to \$2,478,100 in 2023, an increase of \$1,724,561. Transfers of \$2,215,000 were made for infrastructure projects and \$263,100 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 \$298,500 and \$1,504,666 respectively. The Capital Project Fund balance increased to \$492,918 in 2023 up from \$418,811 in 2022. 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.

VILLAGE OF ROSCOE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
 December 31, 2023
 (Unaudited)

General Fund Budgetary Highlights				
	Original Budget	Final Budget	Actual	
Revenues				
Taxes	\$ 3,697,101	\$ 3,697,101	\$	3,810,093
Intergovernmental	2,723,000	2,723,000		3,034,840
Licenses & permits	188,900	188,900		201,363
Fines & fees	311,010	311,010		269,560
Reimbursements	2,500	2,500		14,929
Interest	80,000	80,000		450,645
Miscellaneous	54,500	54,500		93,399
Total	7,057,011	7,057,011		7,874,828
Expenditures				
Expenditures and transfers out	10,193,268	10,193,268		8,202,112
Change in Fund Balance	\$ (3,136,257)	\$ (3,136,257)	\$	(327,284)

CAPITAL ASSET AND DEBT ADMINISTRATION

CAPITAL ASSETS

At December 31, 2023, 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	\$ 1,145,300	\$ 391,950	\$	1,537,250
Construction in progress	1,840,242	(363,941)		1,476,301
Depreciable capital assets				
Land improvements	1,199,368	780,710		1,980,078
Infrastructure	9,669,708	1,894,073		11,563,781
Building & building improvements	4,757,941	139,042		4,896,983
Equipment & vehicles	2,140,816	57,565		2,198,381
	20,753,375	2,899,399		23,652,774
Accumulated depreciation on capital assets	(5,295,649)	(760,348)		(6,055,997)
Total	\$ 15,457,726	\$ 2,139,051	\$	17,596,777

VILLAGE OF ROSCOE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
 December 31, 2023
 (Unaudited)

As allowed by GASB-34, the Village has elected to capitalize its infrastructure assets prospectively. During the current year, the Village expended \$2,899,399 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, 2023 the Village owed \$6,026,948 in long-term debt. This debt consists of \$1,207,685 in general obligation alternate revenue bonds net of related premium, \$366,300 in compensated absences, \$3,738,494 for the Police Pension liability, and \$714,489 for leases and subscription liability. The current portion expected to come due in 2024 is \$752,652.

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 \$265,414,376 leaving a debt margin of \$22,891,990.

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.

VILLAGE OF ROSCOE, ILLINOIS
Statement of Net Position
As of December 31, 2023

	<u>2023</u>
<u>ASSETS</u>	
Cash and investments	\$ 10,217,841
Receivables net	
Taxes	1,694,163
Other	63,062
Due from other governments	1,003,311
Prepaid expenses	181,370
Net pension asset - IMRF	243,252
Capital assets:	
Right- of-use, net of accumulated amortization	627,120
Subscriptions, net of accumulated amortization	87,369
Non-depreciable	3,013,551
Depreciable, net of accumulated depreciation	14,583,226
Total assets	<u>31,714,265</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>	
Deferred outflows - pension liability	<u>1,266,293</u>
Total assets and deferred outflows of resources	<u>32,980,558</u>
<u>LIABILITIES</u>	
Accounts payable	661,517
Accrued payroll	105,882
Accrued interest	1,374
Deposits payable	58,290
Unearned revenue	1,430,249
Noncurrent liabilities:	
Due within one year	752,652
Due in more than one year	5,274,296
Total liabilities	<u>8,284,260</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Deferred inflows - pension liability	905,962
Unearned taxes	1,694,163
Unearned license fees	145,675
Total deferred inflows	<u>2,745,800</u>
Total liabilities and deferred inflows of resources	<u>11,030,060</u>
<u>NET POSITION</u>	
Invested in capital assets, net of related debt	16,389,112
Restricted for:	
Capital projects	492,918
Net pension asset - IMRF	243,252
Debt service	375,912
Maintenance of road and bridges	1,803,166
Unrestricted	<u>2,646,138</u>
Total Net Position	<u>\$ 21,950,498</u>

VILLAGE OF ROSCOE, ILLINOIS
Statement of Activities
For the Year Ended December 31, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	
Governmental activities:					
General government	\$ 1,364,558	\$ 202,118	\$ -	\$ -	\$ (1,162,440)
Public safety	2,883,234	92,337	7,281	-	(2,783,616)
Public works	1,598,390	14,929	489,211	-	(1,094,250)
Parks & recreation	269,084	18,660	-	-	(250,424)
Interest and fiscal charges	28,132	-	-	-	(28,132)
Total	\$ 6,143,398	\$ 328,044	\$ 496,492	\$ -	(5,318,862)
General revenues:					
Property taxes					1,648,176
Sales tax					2,203,863
Income tax					1,765,910
Local use tax					427,514
Telecommunications tax					113,700
Personal property replacement tax					288,118
Franchise taxes					157,807
Video game tax					516,604
Cannabis use tax					16,631
Interest					514,182
Miscellaneous					87,788
Total general revenues					7,740,293
Change in net position					2,421,431
Net position - Beginning					19,529,067
Net position - end of year					\$ 21,950,498

VILLAGE OF ROSCOE, ILLINOIS

Balance Sheet
Governmental Funds
As of December 31, 2023

	General Fund	Special Revenue Motor Fuel Tax Fund	Capital Projects Fund	Nonmajor Funds	Total Governmental Funds
<u>ASSETS</u>					
Cash and investments	\$ 5,593,073	\$ 1,682,487	\$ 2,260,486	\$ 681,795	\$ 10,217,841
Receivables					
Property taxes	1,694,163	-	-	-	1,694,163
Other	63,062	-	-	-	63,062
Due from other funds	88,140	-	-	-	88,140
Due from other governmental units	960,444	42,867	-	-	1,003,311
Prepaid expenses	181,370	-	-	-	181,370
TOTAL ASSETS	\$ 8,580,252	\$ 1,725,354	\$ 2,260,486	\$ 681,795	\$ 13,247,887
<u>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</u>					
Liabilities					
Accounts payable	\$ 191,650	\$ 132,548	\$ 337,319	-	\$ 661,517
Accrued wages	105,882	-	-	-	105,882
Other payables	58,290	-	-	-	58,290
Due to other funds	-	88,140	-	-	88,140
Total liabilities	355,822	220,688	1,767,568	-	2,344,078
Deferred Inflows of Resources					
Property taxes levied for next period	1,694,163	-	-	-	1,694,163
Unavailable revenue	242,840	-	-	-	242,840
Unearned revenue	145,675	-	-	-	145,675
Total deferred inflows of resources	2,082,678	-	-	-	2,082,678
Total liabilities and deferred inflows of resources	2,438,500	220,688	1,767,568	-	4,426,756
<u>FUND BALANCES</u>					
Nonspendable					
Prepaid insurance	181,370	-	-	-	181,370
Restricted					
Highways, streets & bridges	-	1,504,666	-	298,500	1,803,166
Capital projects	-	-	492,918	-	492,918
Debt service	-	-	-	375,912	375,912
Committed - Franchise and right of way agreemen	361,211	-	-	-	361,211
Assigned - subsequent year budget	3,429,318	-	-	-	3,429,318
Unassigned (deficit)	2,169,853	-	-	7,383	2,177,236
Total fund balances	6,141,752	1,504,666	492,918	681,795	8,821,131
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 8,580,252	\$ 1,725,354	\$ 2,260,486	\$ 681,795	\$ 13,247,887

VILLAGE OF ROSCOE, ILLINOIS
Reconciliation of Fund Balances of Governmental Funds to the
Governmental Activities in the Statement of Net Position
As of December 31, 2023

Fund Balance of Governmental Funds	\$	8,821,131
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		243,252
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	\$	24,367,263
Accumulated depreciation	<u>(6,055,997)</u>	
		18,311,266
Revenues in the statement of activities that do not provide current financial resources are deferred in the funds		242,840
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.		(1,374)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the governmental funds.		
Alternate revenue bonds, net of unamortized bond premium	(1,207,665)	
Lease liability	(627,120)	
Subscription liability	(87,369)	
Compensated absences	<u>(366,300)</u>	
		(2,288,454)
Net pension liability for the Police Pension Trust Fund is shown as a noncurrent liability on the statement of net position.		(3,738,494)
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.		199,392
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.		<u>160,939</u>
Net Position of Governmental Activities	<u>\$</u>	<u>21,950,498</u>

VILLAGE OF ROSCOE, ILLINOISStatement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds

For the Year Ended December 31, 2023

	General Fund	Special Revenue Motor Fuel Tax Fund	Capital Projects Fund	(Nonmajor) Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 3,810,093	\$ -	\$ -	\$ 165,447	\$ 3,975,540
Intergovernmental	3,034,840	489,211	-	-	3,524,051
Licenses and permits	201,362	-	-	-	201,362
Fines & fees	269,560	-	-	-	269,560
Reimbursements	14,929	-	-	-	14,929
Investment income	450,645	63,537	-	-	514,182
Miscellaneous	93,399	-	-	-	93,399
Total revenues	7,874,828	552,748	-	165,447	8,593,023
EXPENDITURES					
Current:					
General government	1,355,850	-	-	359	1,356,209
Public works	871,609	112,258	34,679	-	1,018,546
Police/public safety	2,710,348	-	-	-	2,710,348
Lease right-of-use asset	229,261	-	-	-	229,261
Subscription asset	97,474	-	-	-	97,474
Capital outlay	561,952	231,233	2,106,214	-	2,899,399
Debt service					
Principal	-	-	-	350,000	350,000
Interest and fiscal charges	-	-	-	32,856	32,856
Total expenditures	6,050,747	343,491	2,140,893	383,215	8,918,346
Excess (Deficiency) of revenues over (under) Expenditures	1,824,081	209,257	(2,140,893)	(217,768)	(325,323)
OTHER FINANCING SOURCES AND (USES)					
Lease financing	229,261	-	-	-	229,261
Subscription financing	97,474	-	-	-	97,474
Transfers in and uses	-	-	2,215,000	263,100	2,478,100
Transfers (out)	(2,478,100)	-	-	-	(2,478,100)
Total other financing sources, net	(2,151,365)	-	2,215,000	263,100	326,735
Net change in fund balance	(327,284)	209,257	74,107	45,332	1,412
FUND BALANCES - beginning of year	6,469,036	1,295,409	418,811	636,463	8,819,719
FUND BALANCES - end of year	\$ 6,141,752	\$ 1,504,666	\$ 492,918	\$ 681,795	\$ 8,821,131

VILLAGE OF ROSCOE, ILLINOIS
Reconciliation of the Governmental Funds Statement of Revenues,
Expenditures and Changes in Fund Balances to the
Governmental Activities in the Statement of Activities
For the Year Ended December 31, 2023

Net Change in Fund Balances - Total Governmental Funds	\$ 1,412
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 asset purchases capitalized	\$ 2,899,397
Right of use asset	229,261
Subscription asset	97,474
Depreciation expense	<u>(760,346)</u>
	2,465,786
Bond proceeds are reported as other financing sources in the governmental funds and contribute to the change in fund balance. In the statement of net assets, however, issuing debt increases increases long-term liabilities and does not affect the statement of activities.	
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.	350,000
Revenues in the statement of activities that do not provide current financial resources are deferred in the funds	(28,194)
The change in net pension asset for the Illinois Municipal Retirement Fund is reported only in the statement of activities.	62,702
The change in deferred inflows and outflows of resources for the Illinois Municipal Retirement Fund (IMRF) is reported only in the statement of activities.	(9,872)
The change in net pension liability for the Police Pension Trust Fund is reported only in the statement of activities.	133,804
The change in deferred inflows and outflows of resources for the Police Pension Trust Fund is reported only in the statement of activities.	(206,326)
Leases issued	(229,261)
Subscriptions issued	(97,474)
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 interest expense	308
Net change in bond premiums	4,416
Net change in compensated absences	<u>(25,870)</u>
	<u>(21,146)</u>
Change in Net Position of Governmental Activities	\$ 2,421,431

VILLAGE OF ROSCOE, ILLINOIS
Statement of Fiduciary Net Position
Police Pension Fund
As of December 31, 2023

	<u>Pension Trust</u>
<u>ASSETS</u>	
Cash & equivalents	\$ 102,756
Investments - retirement plans Pooled/Common/Commingled Funds	6,582,019
Receivables Contributions receivable from Village	51,069
Total Assets	<u>6,735,844</u>
<u>LIABILITIES</u>	
Refund due to members	<u>22,206</u>
Total liabilities	<u>22,206</u>
<u>NET POSITION</u>	
Net position restricted for police pension benefits	<u>\$ 6,713,638</u>

VILLAGE OF ROSCOE, ILLINOIS
Statement of Changes in Fiduciary Net Position
Police Pension Fund
For the Year Ended December 31, 2023

	Pension Trust
Additions:	
Contributions	
Plan members	\$ 123,510
Employer	443,611
Total contributions	<u>567,121</u>
Investment income	
Net appreciation in fair value of investments	777,853
Interest and dividend income	4,331
Total investment income	<u>782,184</u>
Less investment expense	<u>(14,906)</u>
Net investment income	<u>767,278</u>
Total additions	<u>1,334,399</u>
Deductions:	
Pension benefits	253,447
Refund of contributions	<u>157,009</u>
Total distributions	410,456
Administration expense	<u>20,815</u>
Total deductions	<u>431,271</u>
Change in fiduciary net position	903,128
Net Position:	
Beginning of year	<u>5,810,510</u>
End of year	<u><u>\$ 6,713,638</u></u>

VILLAGE OF ROSCOE, ILLINOIS
Notes to Financial Statements
For the Year Ended December 31, 2023

Item # 2.

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.

A. 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.

B. 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.

VILLAGE OF ROSCOE, ILLINOIS
Notes to Financial Statements
For the Year Ended December 31, 2023

Item # 2.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. 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.

D. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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 inter-fund 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.

VILLAGE OF ROSCOE, ILLINOIS
Notes to Financial Statements
For the Year Ended December 31, 2023

Item # 2.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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:

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.

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.

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 NON- MAJOR GOVERNMENTAL 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 & Bridge
Tax Increment Financing

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 – 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

VILLAGE OF ROSCOE, ILLINOIS
Notes to Financial Statements
For the Year Ended December 31, 2023

Item # 2.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. 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.

VILLAGE OF ROSCOE, ILLINOIS
Notes to Financial Statements
For the Year Ended December 31, 2023

Item # 2.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. GASB 96 IMPLEMENTATION PARAGRAPH

In May 2020, the GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. This Statement establishes accounting and financial reporting requirements related to subscription-based information technology arrangements (SBITAs) for government end users. This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. This standard was implemented January 1, 2023.

G. 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.

H. INVESTMENTS

Investments with a maturity of one year or less and all non-negotiable 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.

I. PREPAID ITEMS

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

J. 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.

VILLAGE OF ROSCOE, ILLINOIS
Notes to Financial Statements
For the Year Ended December 31, 2023

Item # 2.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The property tax calendar for the 2023 tax levy to finance 2023 operations was as follows:

Lien Date	January 1, 2023
Levy Date	December 15, 2022
First Installment Due	June 1, 2023
Second Installment Due	September 1, 2023

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.

J. PROPERTY TAXES

The Village's 2023 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	
	2023 Rate	Legal Maximum
Village:		
Corporate	0.2214	0.4375
Police Protection	0.1590	0.6000
Police Pension	0.1592	None
Social Security	0.0037	None
Liability Insurance	0.0287	None
Total Village	0.5720	

The 2023 tax levy, which attached as an enforceable lien on property as of January 1, 2023, has been recorded as a receivable and as a deferred revenue as of December 31, 2023 as the tax had been levied by the Village but would not be extended or collected until calendar year 2024.

VILLAGE OF ROSCOE, ILLINOIS
Notes to Financial Statements
For the Year Ended December 31, 2023

Item # 2.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. 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:

Assets:	Years
Buildings	50
Improvements	10-45
Equipment & 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.

L. 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).

VILLAGE OF ROSCOE, ILLINOIS
Notes to Financial Statements
For the Year Ended December 31, 2023

Item # 2.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. SHORT-TERM INTER-FUND 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.

N. 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.

O. 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.

P. 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.

VILLAGE OF ROSCOE, ILLINOIS
Notes to Financial Statements
For the Year Ended December 31, 2023

Item # 2.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. 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.

R. 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:

1. **Non-spendable** – amounts that cannot be spent either because they are in non-spendable form or because they are legally or contractually required to be maintained intact.
2. **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.
3. **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.
4. **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.
5. **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.

VILLAGE OF ROSCOE, ILLINOIS
Notes to Financial Statements
For the Year Ended December 31, 2023

Item # 2.

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.

- A. 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.
- B. Public hearings are conducted to obtain taxpayer comments.
- C. Prior to January 1, 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 the 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.

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.

VILLAGE OF ROSCOE, ILLINOIS
Notes to Financial Statements
For the Year Ended December 31, 2023

Item # 2.

3. DEPOSITS AND INVESTMENTS (Continued)

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	\$ 419,376	\$ 624,731
Cash & demand deposits Illinois Funds	9,548,465	9,548,465
Total cash primary government	<u>\$ 9,967,841</u>	<u>\$ 10,173,196</u>
Investments:		
Time deposits	<u>\$ 250,000</u>	<u>\$ 250,000</u>
Fiduciary (Police Pension Fund):		
Cash and cash equivalents	\$ 102,756	\$ 102,756
Cash & demand deposits Illinois Funds	—	—
Total cash fiduciary	<u>\$ 102,756</u>	<u>\$ 102,756</u>
Investments:		
Equity	\$ 6,582,019	\$ 6,582,019
Fixed incomes	—	—
Total investments fiduciary	<u>\$ 6,582,019</u>	<u>\$ 6,582,019</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, 2023, the banks had pledged various government securities in the amount of \$735,810 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, 2023 the Police Pension Fund had the following investments and maturities:

VILLAGE OF ROSCOE, ILLINOIS
Notes to Financial Statements
For the Year Ended December 31, 2023

Item # 2.

3. DEPOSITS AND INVESTMENTS (Continued)

	Fair value	2024 Less than 1 year	2025-2029 1-5 years	2030-2034 6-10 years	Over 10 years
Police Pension					
Investment in IPOPIF	\$ 6,582,019	\$ 6,582,019	\$ -	\$ -	\$ -
Total investments	\$ 6,582,019	\$ 6,582,019	\$ -	\$ -	\$ -

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, 2023, 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:

		Fair Value Measurement Using		
	12/31/2023	Level 1	Level 2	Level 3
Investments by fair value level				
Investment in IPOPIF	\$ 6,582,019	\$ -	\$ -	\$ 6,582,019
Total securities	\$ 6,582,019	\$ -	\$ -	\$ 6,582,019

VILLAGE OF ROSCOE, ILLINOIS
Notes to Financial Statements
For the Year Ended December 31, 2023

Item # 2.

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:

	<u>Unavailable</u>	<u>Unearned</u>
Property taxes receivable – General Fund	\$ –	\$ 1,694,163
Unearned revenue- Capital Projects Fund	–	1,430,249
Other governmental units- General Fund	<u>242,840</u>	<u>145,675</u>
Total unearned/unavailable revenue	\$ <u><u>242,840</u></u>	\$ <u><u>3,270,087</u></u>
Unearned revenue included in liabilities		\$ 1,430,249
Unearned revenue included in deferred outflows		<u>1,839,838</u>
Total unearned revenue		\$ <u><u>3,270,087</u></u>

5. INTER-FUND RECEIVABLES, PAYABLES, AND TRANSFERS

Transfers between funds for the year ended December 31, 2023 are as follows:

		<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	*	\$ –	\$ 2,478,100
Special Revenue Funds:			
Debt Service Fund		263,100	–
Capital projects	*	<u>2,215,000</u>	<u>–</u>
		\$ <u><u>2,478,100</u></u>	\$ <u><u>2,478,100</u></u>

* Denotes major fund

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 debt service from the fund collecting the receipts to the Debt Service Fund as debt service payments become due.

VILLAGE OF ROSCOE, ILLINOIS
Notes to Financial Statements
For the Year Ended December 31, 2023

Item # 2.

5. INTER-FUND RECEIVABLES, PAYABLES, AND TRANSFERS (Continued)

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

Receivable	Payable	Purpose	Amount
General	Motor Fuel Fund	Interfund cash advance	<u>\$ 88,140</u>

6. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2023 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental activities:				
Capital assets not being depreciated				
Land	\$ 1,145,300	\$ 391,950	\$ -	\$ 1,537,250
Construction in progress	1,840,242	322,191	(686,132)	1,476,301
	<u>2,985,542</u>	<u>714,141</u>	<u>(686,132)</u>	<u>3,013,551</u>
Capital assets being depreciated				
Land improvements	1,199,368	780,710	-	1,980,078
Infrastructure	9,669,708	1,894,073	-	11,563,781
Building and improvements	4,757,941	139,042	-	4,896,983
Equipment and vehicles	2,140,816	57,565	-	2,198,381
Total capital assets being depreciated	<u>17,767,833</u>	<u>2,871,390</u>	<u>-</u>	<u>20,639,223</u>
Less: Accumulated depreciation for				
Land improvements	(413,044)	(39,743)	-	(452,787)
Infrastructure	(2,408,910)	(468,326)	-	(2,877,236)
Building and improvements	(1,002,798)	(104,216)	-	(1,107,014)
Equipment and vehicles	(1,470,897)	(148,061)	-	(1,618,958)
Accumulated depreciation	<u>(5,295,649)</u>	<u>(760,346)</u>	<u>-</u>	<u>(6,055,995)</u>
Total capital assets being depreciated, net	<u>12,472,184</u>	<u>2,111,044</u>	<u>-</u>	<u>14,583,228</u>
Total Governmental activities capital assets, net of depreciation	<u>\$ 15,457,726</u>	<u>\$ 2,825,185</u>	<u>\$ (686,132)</u>	<u>\$ 17,596,779</u>

VILLAGE OF ROSCOE, ILLINOIS
Notes to Financial Statements
For the Year Ended December 31, 2023

Item # 2.

6. CAPITAL ASSETS (Continued)

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

Governmental activities:

General government	\$ 38,071
Public safety	76,599
Highway and streets	597,006
Parks & recreation	48,671

Total governmental activities, depreciation expense	\$ 760,346
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7. RIGHT-OF-USE-ASSETS

The Lease right-of-use asset activity for the year ended December 31, 2023 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Lease assets being amortized				
Equipment	\$ 146,862	\$ -	\$ -	\$ 146,862
Vehicles	676,105	229,261	-	905,366
	822,967	229,261	-	1,052,228
Accumulated amortization				
Equipment	28,445	28,738	-	57,183
Vehicles	151,768	216,157	-	367,925
	180,213	244,895	\$ -	\$ 425,108
Total governmental activities lease assets net of accumulated amortization	\$ 642,754	\$ (15,634)	\$ -	\$ 627,120

VILLAGE OF ROSCOE, ILLINOIS
Notes to Financial Statements
For the Year Ended December 31, 2023

Item # 2.

8. SUBSCRIPTION ASSETS

The Subscription asset activity for the year ended December 31, 2023 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Governmental activities:				
Subscription Asset being Amortized				
Equipment	\$ -	\$ 97,474	\$ -	\$97,474
Less: Accumulated amortizaiton for				
Equipment	-	(10,105)	-	(10,105)
Net book value of				
subscription asset	<u>\$ -</u>	<u>\$ 87,369</u>	<u>\$ -</u>	<u>\$87,369</u>

9. LONG-TERM OBLIGATIONS

The outstanding obligations as of December 31, 2023 consist of the following:

	Balance December 31, 2023	Current Portion
	<u> </u>	<u> </u>
\$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.	\$ 395,000	\$ 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.	 795,000	 230,000
Bond premium, related to debt	17,665	4,416
Compensated absences	366,300	122,100
Police pension liability	3,738,494	-
	<u>\$ 5,312,459</u>	<u>\$ 486,516</u>

VILLAGE OF ROSCOE, ILLINOIS
Notes to Financial Statements
For the Year Ended December 31, 2023

Item # 2.

9. LONG-TERM OBLIGATIONS (Continued)

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

Year ending December 31:	Principal	Interest	Total Payment
2024	\$ 360,000	\$ 25,486	\$ 385,486
2025	365,000	17,779	382,779
2026	375,000	9,964	384,964
2027	90,000	1,935	91,935
Total	\$ 1,190,000	\$ 55,164	\$ 1,245,164

LEASE LIABILITIES

The outstanding lease obligations as of December 31, 2023 consist of the following:

Lessee-Lease Liabilities
Governmental Activities

Lease Liability Description	Date of Issue	Final Maturity	Interest Rate	Original Indebtedness	Balance December 31, 2023
Vehicle	12/1/2020	1/1/2026	1.37%	\$ 90,816	\$ 35,716
Vehicle	12/1/2020	1/1/2026	1.37%	90,816	35,716
Vehicle	9/1/2021	1/1/2025	1.37%	41,587	10,321
Vehicle	3/1/2021	1/1/2025	1.37%	41,049	10,217
Vehicle	3/1/2020	1/1/2024	1.37%	27,852	-
Vehicle	6/1/2021	1/1/2025	1.37%	35,762	8,826
Vehicle	3/1/2020	1/1/2024	1.37%	28,952	-
Vehicle	12/1/2020	1/1/2026	1.37%	114,036	44,541
Vehicle	12/1/2020	1/1/2026	1.37%	114,036	44,541
Vehicle	12/1/2020	1/1/2026	1.37%	114,036	44,541
Vehicles	4/1/2022	4/1/2024	4.27%	31,413	1,650
Vehicles	11/1/2022	11/1/2026	4.27%	51,226	41,104
Vehicles	11/1/2022	11/1/2026	4.27%	43,890	35,282
Vehicles	11/1/2022	11/1/2026	4.27%	35,071	28,281
Body Cameras	2/1/2022	2/1/2027	1.63%	153,710	89,679
Vehicles	2/1/2023	2/1/2027	7.72%	19,395	15,595
Vehicles	4/1/2023	4/1/2028	7.72%	55,513	48,378
Vehicles	2/1/2023	2/1/2028	7.40%	130,183	111,127
Vehicles	7/1/2023	7/1/2027	7.82%	24,170	21,605
Total governmental activities lease liabilities					\$ 627,120

VILLAGE OF ROSCOE, ILLINOIS
Notes to Financial Statements
For the Year Ended December 31, 2023

Item # 2.

9. LONG-TERM OBLIGATIONS (Continued)

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

Year ending December 31:	Principal	Interest	Total Payment
2024	\$ 246,605	\$ 27,580	\$ 274,185
2025	217,647	18,958	236,605
2026	115,184	10,063	125,247
2027	47,684	4,101	51,785
Total	<u>\$ 627,120</u>	<u>\$ 60,702</u>	<u>\$ 687,822</u>

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

Year ending December 31:	Principal	Interest	Total Payment
2024	\$ 19,531	\$ 8,791	\$ 28,322
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>\$ 87,369</u>	<u>\$ 23,604</u>	<u>\$ 110,973</u>

The bonds payable, loan payable, unamortized loan payable discounts, compensated absences, and post-employment benefits are paid from General Fund revenues. Alternate revenue bonds are paid from the telecommunications taxes.

VILLAGE OF ROSCOE, ILLINOIS
Notes to Financial Statements
For the Year Ended December 31, 2023

Item # 2.

9. LONG-TERM OBLIGATIONS (Continued)

Long-term liability activity for the year ended December 31, 2023, was as follows:

Governmental	Beginning Balance	New Increases	Decreases	Ending Balance	Amount due within one year
General Fund:					
Alternative Revenue Bonds	\$ 1,540,000	\$ -	\$ 350,000	\$ 1,190,000	\$ 360,000
Bond premium, related to debt	22,081	-	4,416	17,665	4,416
Compensated absences	340,430	366,300	340,430	366,300	122,100
Police Pension liability	3,872,298		133,804	3,738,494	-
Lease liability	642,754	229,261	244,895	627,120	246,605
Subscription liability	-	97,474	10,105	87,369	19,531
Total	\$ 6,417,563	\$ 693,035	\$1,083,650	\$ 6,026,948	\$ 752,652

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, 2022, the statutory limit of the Village was \$22,891,990.

10. CONTINGENT LIABILITIES

A. 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.

B. 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.

VILLAGE OF ROSCOE, ILLINOIS
Notes to Financial Statements
For the Year Ended December 31, 2023

Item # 2.

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.

A. ILLINOIS MUNICIPAL RETIREMENT FUND

PLAN DESCRIPTION

The Village's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement 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.

VILLAGE OF ROSCOE, ILLINOIS
Notes to Financial Statements
For the Year Ended December 31, 2023

Item # 2.

11. EMPLOYEE RETIREMENT SYSTEMS (Continued)

A. ILLINOIS MUNICIPAL RETIREMENT FUND (Continued)

BENEFITS PROVIDED (CONTINUED)

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, 2023, the following employees were covered by the benefit terms:

	IMRF Regular
Retirees and beneficiaries currently receiving benefits	11
Inactive plan members entitled to but not yet receiving benefits	7
Active plan members receiving benefits	13
Active plan member temporary disability	-
Total	31

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 2023 was 1.07%. For the fiscal year ended December 31, 2023, the Village contributed \$7,925 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.

VILLAGE OF ROSCOE, ILLINOIS
Notes to Financial Statements
For the Year Ended December 31, 2023

Item # 2.

11. EMPLOYEE RETIREMENT SYSTEMS (Continued)

A. ILLINOIS MUNICIPAL RETIREMENT FUND (Continued)

PENSION LIABILITY

The Village's net pension liability was measured as of December 31, 2023. 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, 2023:

- 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 2.85% 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 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.

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:

VILLAGE OF ROSCOE, ILLINOIS
Notes to Financial Statements
For the Year Ended December 31, 2023

Item # 2.

11. EMPLOYEE RETIREMENT SYSTEMS (Continued)

A. ILLINOIS MUNICIPAL RETIREMENT FUND (Continued)

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return one year
Domestic Equity	34.5%	6.35%
International Equity	18.0%	8.00
Fixed Income	24.5%	4.85
Real Estate	10.5%	7.20
Alternative Investments	11.5%	7.20 - 12.35
Cash Equivalents	1.0%	3.80
Total	100%	

DISCOUNT RATE

The discount rate used to measure the total pension liability was 7.25 percent, 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 percent, the municipal bond rate is 3.77 percent and the single discount rate is 7.25 percent.

VILLAGE OF ROSCOE, ILLINOIS
Notes to Financial Statements
For the Year Ended December 31, 2023

Item # 2.

11. EMPLOYEE RETIREMENT SYSTEMS (Continued)

A. ILLINOIS MUNICIPAL RETIREMENT FUND (Continued)

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, 2022	\$ 1,686,182	\$ 1,866,732	\$ (180,550)
Changes for the year:			
Service cost	60,678	-	60,678
Interest on the total pension liability	121,682	-	121,682
Differences between expected and actual experience of the total pension liability	58,546	-	58,546
Changes of assumptions	(14,279)	-	(14,279)
Contributions – employer	-	7,925	(7,925)
Contributions – employees	-	33,642	(33,642)
Net investment income	-	205,759	(205,759)
Benefit payments, including refunds of employee contributions	(76,289)	(76,289)	-
Other (net transfer)	-	42,003	(42,003)
Net changes	150,338	213,040	(62,702)
Net Pension Liability (Asset) at December 31, 2023	\$ 1,836,520	\$ 2,079,772	\$ (243,252)

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	\$ 2,037,852	\$ 1,836,520	\$ 1,679,951
Plan fiduciary net position	2,079,772	2,079,772	2,079,772
Net pension liability (Asset)	\$ (41,920)	\$ (243,252)	\$ (399,821)

Total Net Pension Asset for the IMRF plan is \$243,252 at December 31, 2023.

VILLAGE OF ROSCOE, ILLINOIS
Notes to Financial Statements
For the Year Ended December 31, 2023

Item # 2.

11. EMPLOYEE RETIREMENT SYSTEMS (Continued)

PENSION EXPENSE, DEFERRED OUTFLOWS OF RESOURCES, AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS

For the year ended December 31, 2023 the Village recognized pension income of \$44,905. At December 31, 2023, 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)/ Resources	Total
Deferred amounts to be recognized in pension expense in future periods:			
Differences between expected and actual experience	\$ 79,852	\$ 11,129	\$ 68,723
Changes of assumptions	-	10,677	(10,677)
Net difference between projected and actual earnings on pension plan investments	262,963	160,070	102,893
Total deferred amounts to be recognized in pension expense in future periods	\$ 342,815	\$ 181,876	\$ 160,939

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:

Year Ending December 31	Regular Plan Net Deferred Outflows of Resources
2024	\$ 33,699
2025	59,373
2026	81,900
2027	(14,033)
	\$ 160,939

VILLAGE OF ROSCOE, ILLINOIS
Notes to Financial Statements
For the Year Ended December 31, 2023

Item # 2.

11. EMPLOYEE RETIREMENT SYSTEMS (Continued)

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 ILC 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, 2023, the Police Pension Plan membership consisted of:

Retirees and beneficiaries currently receiving benefits	6
Inactive plan members entitled to but not yet receiving benefits	6
Active plan members	14
Total	26

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. Non-compounding 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.

VILLAGE OF ROSCOE, ILLINOIS
Notes to Financial Statements
For the Year Ended December 31, 2023

Item # 2.

11. EMPLOYEE RETIREMENT SYSTEMS (Continued)

Police Pension Plan (Continued)

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 \$443,611 for the year ended December 31, 2022, which was approximately 27.18% of covered payroll.

NET PENSION LIABILITY

The Village's net pension liability was measured at December 31, 2023. The measurement period for pension expense was January 1, 2023 to December 31, 2023. The reporting period is January 1, 2023 to December 31, 2023. The Sponsor's Net Pension Liability was measured as of December 31, 2023. 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, 2023.

Inflation	2.50%
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.

VILLAGE OF ROSCOE, ILLINOIS
Notes to Financial Statements
For the Year Ended December 31, 2023

Item # 2.

11. EMPLOYEE RETIREMENT SYSTEMS (Continued)

Police Pension Plan (Continued)

ACTUARIAL ASSUMPTIONS (Continued)

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, 2023 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%
Risk 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 percent 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 percent.

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 percent) 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 percent; the municipal bond rate is 4.00 percent (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 percent.

VILLAGE OF ROSCOE, ILLINOIS
Notes to Financial Statements
For the Year Ended December 31, 2023

Item # 2.

11. EMPLOYEE RETIREMENT SYSTEMS (Continued)

Police Pension Plan (Continued)

ACTUARIAL ASSUMPTIONS (Continued)

Changes in Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2022	\$ 9,682,808	\$ 5,810,410	\$ 3,587,819
Changes for the year:			
Service cost	316,129	—	316,129
Interest on the total pension liability	636,591	—	636,591
Differences between expected and actual experience of the total pension liability	227,060	—	227,060
Changes of assumptions	-	—	—
Contributions – employer	-	443,611	(443,611)
Contributions – employees	-	123,510	(123,510)
Net investment income	-	767,378	(767,378)
Benefit payments, including refunds of employee contributions	(410,456)	(410,456)	—
Administrative expenses	-	(20,815)	20,815
Net changes	769,324	903,228	(133,904)
Balances at December 31, 2023	\$ 10,452,132	\$ 6,713,638	\$ 3,738,494

VILLAGE OF ROSCOE, ILLINOIS
Notes to Financial Statements
For the Year Ended December 31, 2023

Item # 2.

11. EMPLOYEE RETIREMENT SYSTEMS (Continued)

Police Pension Plan (Continued)

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	Current	1% Increase
	5.50%	6.50%	7.50%
Sponsor's Net Pension Liability	\$ 5,589,865	\$ 3,738,494	\$ 2,262,735

PENSION EXPENSE AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS

For the year ended December 31, 2023, the Village will recognize a Pension Expense of \$516,133. On December 31, 2023, 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	Net Deferred Outflows of Resources
Deferred amounts to be recognized in pension expense in future periods:			
Differences between expected and actual experience	\$ 344,320	\$ 215,056	\$ 129,264
Changes of assumptions	271,013	509,030	(238,017)
Net difference between projected and actual earnings on pension plan investments	308,145	-	308,145
Total deferred amounts to be recognized in pension expense in future periods	\$ 923,478	\$ 724,086	\$ 199,392

VILLAGE OF ROSCOE, ILLINOIS
Notes to Financial Statements
For the Year Ended December 31, 2023

Item # 2.

11. EMPLOYEE RETIREMENT SYSTEMS (Continued)

Police Pension Plan (Continued)

Amounts reported as Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions will be recognized in Pension Expense as follows:

Year Ending December 31	Regular Plan Net Deferred Outflows of Resources
2024	\$ 110,504
2025	149,477
2026	160,454
2027	(154,831)
2028	(98,649)
Thereafter	32,437
	<u>\$ 199,392</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 2023, the Village reported \$113,700 in revenue from the telecommunications tax and \$127,489 in transfers from other general fund sources. Funds for payment of the 2023 principal of \$230,000 and interest of \$17,091 have been deposited in the debt service fund prior to the end of the 2023 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 2023, the Village Transferred \$138,394 of sales tax revenue for principal and interest payments due in fiscal year 2023. The expected payments from this source of revenue are approximately \$137,000 per year or approximately 6% of the expected revenue from sales tax.

VILLAGE OF ROSCOE, ILLINOIS
Notes to Financial Statements
For the Year Ended December 31, 2023

Item # 2.

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 \$233,760 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. 100, *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62*
- Statement No. 101, *Compensated Absences*
- Statement No. 102, *Certain Risk Disclosures*

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

REQUIRED SUPPLEMENTARY INFORMATION

VILLAGE OF ROSCOE, ILLINOIS

Required Supplementary Information

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

General Fund

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Under/ Over
Revenues				
Taxes	\$ 3,697,101	\$ 3,697,101	\$ 3,810,093	\$ 112,992
Intergovernmental	2,723,000	2,723,000	3,034,840	311,840
Licenses & permits	188,900	188,900	201,362	12,462
Fines & fees	311,010	311,010	269,560	(41,450)
Reimbursements	2,500	2,500	14,929	12,429
Interest	80,000	80,000	450,645	370,645
Other	54,500	54,500	93,399	38,899
Total revenues	7,057,011	7,057,011	7,874,828	817,817
Expenditures				
Current:				
General government	1,559,163	1,559,163	1,355,850	203,313
Public works	984,562	984,562	871,609	112,953
Police/public safety	2,684,678	2,684,678	2,710,348	(25,670)
Lease right-of-use asset	-	-	229,261	(229,261)
Subscription asset	-	-	97,474	(97,474)
Parks & recreation	254,059	254,059	224,253	29,806
Capital outlay	2,232,706	2,232,706	561,952	1,670,754
Total expenditures	7,715,168	7,715,168	6,050,747	1,664,421
Excess of revenues over expenditures	(658,157)	(658,157)	1,824,081	2,482,238
Other financing sources (uses):				
Lease financing	-	-	229,261	229,261
Subscription financing	-	-	97,474	97,474
Transfers out	(2,478,100)	(2,478,100)	(2,478,100)	-
Total other financing sources	(2,478,100)	(2,478,100)	(2,151,365)	326,735
Net change in fund balance	<u>\$ (3,136,257)</u>	<u>\$ (3,136,257)</u>	<u>(327,284)</u>	<u>\$ 2,808,973</u>
FUND BALANCE - beginning of Year			<u>6,469,036</u>	
FUND BALANCE - end of year			<u>\$ 6,141,752</u>	

VILLAGE OF ROSCOE, ILLINOIS

Required Supplementary Information
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Special Revenue - Motor Fuel Tax Fund
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Under/ Over
Revenues:				
Motor fuel allocations	\$ 426,000	\$ 426,000	\$ 489,211	\$ 63,211
Intergovernmental	-	-	-	-
Interest	5,000	5,000	63,537	58,537
Total revenues	<u>431,000</u>	<u>431,000</u>	<u>552,748</u>	<u>121,748</u>
Expenditures:				
Public works				
Salt & sand	185,000	185,000	112,258	72,742
Total expenditures	<u>185,000</u>	<u>185,000</u>	<u>112,258</u>	<u>72,742</u>
Capital outlay				
Public works	-	-	231,233	(231,233)
 Net change in fund balance	 <u><u>\$ 246,000</u></u>	 <u><u>\$ 246,000</u></u>	 209,257	 <u><u>\$ (36,743)</u></u>
FUND BALANCE - Beginning of Year			<u>1,295,409</u>	
FUND BALANCE - End of Year			<u><u>\$ 1,504,666</u></u>	

VILLAGE OF ROSCOE, ILLINOIS
Required Supplementary Information
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Capital Projects Fund
For the Year Ended December 31, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Under/ Over</u>
Revenues				
Intergovernmental - Grant	\$ -	\$ -	\$ -	\$ -
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Current:				
General Government	-	-	-	-
Public works	89,000	89,000	34,679	54,321
Police Department	-	-	-	-
Capital outlay				
General Government	-	-	-	-
Police Department	-	-	-	-
Parks and recreation	-	-	-	-
Other infrastructure projects	3,876,000	3,876,000	2,106,214	1,769,786
Total expenditures	<u>3,965,000</u>	<u>3,965,000</u>	<u>2,140,893</u>	<u>1,824,107</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,965,000)</u>	<u>(3,965,000)</u>	<u>(2,140,893)</u>	<u>1,824,107</u>
Other financing sources (uses)				
Sale of land	-	-	-	-
Transfers in	3,876,000	3,876,000	2,215,000	(1,661,000)
Total other financing sources	<u>3,876,000</u>	<u>3,876,000</u>	<u>2,215,000</u>	<u>(1,661,000)</u>
Net change in fund balance	<u>\$ (89,000)</u>	<u>\$ (89,000)</u>	<u>74,107</u>	<u>\$ 163,107</u>
FUND BALANCES - beginning of year			<u>418,811</u>	
FUND BALANCES - end of year			<u>\$ 492,918</u>	

VILLAGE OF ROSCOE, ILLINOIS
Required Supplementary Information
Schedule of Changes in Net Pension
Liability and Related Ratio
Illinois Municipal Retirement Fund - Regular Plan
As of December 31, 2023
Last 10 Calendar Years

Calendar year ending December 31	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability										
Service cost	\$ 60,678	\$ 60,165	\$ 59,032	\$ 51,695	\$ 63,839	\$ 54,279	\$ 59,727	\$ 65,303	\$ 60,724	\$ 50,580
Interest on the total pension liability	121,682	108,845	103,532	104,496	102,455	109,338	102,806	95,079	87,364	75,226
Benefit changes	-	-	-	-	-	-	-	-	-	-
Difference between expected and actual experience	58,546	82,425	(17,696)	(85,479)	(33,064)	(165,195)	49,926	6,722	1,973	29,600
Assumption changes	(14,279)	-	-	(4,828)	-	37,979	(52,939)	-	-	50,357
Benefit payments and refunds	(76,289)	(72,954)	(71,367)	(94,322)	(103,702)	(67,981)	(71,430)	(51,157)	(47,803)	(50,190)
Net change in total pension liability	150,338	178,481	73,501	(28,438)	29,528	(31,580)	88,090	115,947	102,258	155,573
Total Pension Liability - Beginning	1,686,182	1,507,701	1,434,200	1,462,638	1,433,110	1,464,690	1,376,600	1,260,653	1,158,395	1,002,822
Total Pension Liability - Ending (a)	<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>
Plan Fiduciary Net Position										
Employer contribution:	\$ 7,925	\$ 15,106	\$ 20,956	\$ 28,540	\$ 17,545	\$ 28,299	\$ 32,900	\$ 31,695	\$ 31,816	\$ 25,029
Employee contribution:	33,642	28,442	28,664	26,264	25,306	26,203	23,389	24,762	25,340	20,006
Pension plan net investment income	205,759	(281,539)	325,998	260,061	274,917	(104,811)	279,639	93,262	7,172	81,762
Benefit payments and refunds	(76,289)	(72,954)	(71,367)	(94,322)	(103,702)	(67,981)	(71,430)	(51,157)	(47,803)	(50,190)
Other	42,003	2,298	(8,591)	(85,880)	22,701	(163,532)	(32,120)	92,815	(79,867)	10,147
Net change in plan fiduciary net position	213,040	(308,647)	295,660	134,663	236,767	(281,822)	232,378	191,377	(63,342)	86,754
Plan Fiduciary Net Position - Beginning	1,866,732	2,175,379	1,879,719	1,745,056	1,508,289	1,790,111	1,557,733	1,366,356	1,429,698	1,342,944
Plan Fiduciary Net Position - Ending (b)	<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>
Net Pension Liability (Asset) - Ending (a) - (b)	<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>	<u>\$ (271,303)</u>
Plan fiduciary net position as a percentage of total pension liability	113.25%	110.70%	144.28%	131.06%	119.31%	105.25%	122.22%	113.16%	108.38%	123.42%
Covered valuation payroll	\$ 747,597	\$ 632,040	\$ 636,970	\$ 583,650	\$ 562,347	\$ 582,282	\$ 519,753	\$ 550,266	\$ 563,120	\$ 524,230
Net pension liability as a percentage of covered valuation payroll	32.54%	-28.57%	-104.82%	-73.33%	-50.22%	-12.91%	-62.61%	-32.92%	-18.77%	-51.75%

VILLAGE OF ROSCOE, ILLINOIS
Required Supplementary Information
Schedule of Employer Contributions
Illinois Municipal Retirement Fund - Regular Plan
As of December 31, 2023
Last 10 Calendar Years*

Calendar Year Ended December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
2014	\$ 29,514	\$ 25,029	\$ 4,485	\$ 524,230	4.77 %
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

Notes to Schedule:

Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2023 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 2023 Contribution Rates:

Actuarial Cost Method:	Aggregate entry age normal
Amortization Method:	Level percentage of payroll, closed
Remaining Amortization Period:	20-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:	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, 2021, actuarial valuation.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is not presented for those years for which information is available.

VILLAGE OF ROSCOE, ILLINOIS
Required Supplementary Information
Schedule of Changes in Net Pension
Liability and Related Ratios
Illinois Municipal Retirement Fund - SLEP
As of December 31, 2023
Last 10 Calendar Years*

Calendar year ending December 31,	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability										
Service cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on the total pension liability	-	-	-	-	-	-	-	5,653	6,474	6,291
Benefit changes	-	-	-	-	-	-	-	-	-	-
Difference between expected and actual experience	-	-	-	-	-	-	-	(81,023)	(17,430)	(5,844)
Assumption changes	-	-	-	-	-	-	-	-	-	1,995
Benefit payments and refunds	-	-	-	-	-	-	-	-	-	-
Net change in total pension liability	-	-	-	-	-	-	-	(75,370)	(10,956)	2,442
Total Pension Liability - Beginning	-	-	-	-	-	-	-	75,370	86,326	83,884
Total Pension Liability - Ending (a)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,370</u>	<u>\$ 86,326</u>
Plan Fiduciary Net Position										
Employer contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee contributions	-	-	-	-	-	-	-	-	-	-
Pension plan net investment income	-	-	-	-	-	-	-	5,653	419	5,117
Benefit payments and refunds	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	(81,035)	(8,745)	(5,293)
Net change in plan fiduciary net position	-	-	-	-	-	-	-	(75,382)	(8,326)	(176)
Plan Fiduciary Net Position - Beginning	-	-	-	-	-	-	-	75,382	83,708	83,884
Plan Fiduciary Net Position - Ending (b)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,382</u>	<u>\$ 83,708</u>
Net Pension Liability - Ending (a) - (b)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (12)</u>	<u>\$ 2,618</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%	100.02%	96.97%
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.

VILLAGE OF ROSCOE, ILLINOIS
 Required Supplementary Information
 Schedule of Employer Contributions
 Illinois Municipal Retirement Fund - SLEP
 As of December 31, 2023
 Last 10 Calendar Years*

Calendar Year Ended December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
2014	\$ -	\$ -	\$ -	\$ -	0.00 %
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

* - 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.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

VILLAGE OF ROSCOE, ILLINOIS
Required Supplementary Information
Schedule of Changes in Net Pension
Liability and Related Ratios
Police Pension Fund
As of December 31, 2023
Last 10 Calendar Years*

Calendar year ending December 31,	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability									
Service cost	\$ 316,129	\$ 349,403	\$ 271,086	\$ 278,474	\$ 276,363	\$ 231,759	\$ 224,283	\$ 224,625	\$ 199,079
Interest on the total pension liability	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	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	(410,456)	(215,459)	(204,573)	(201,511)	(208,347)	(195,928)	(193,142)	(206,097)	(187,770)
Net change in total pension liability	769,324	(225,535)	642,263	658,621	784,241	1,223,709	402,155	587,184	362,303
Total Pension Liability - Beginning	9,682,808	9,908,343	9,266,080	8,607,459	7,823,218	6,599,509	6,197,354	5,610,170	5,247,867
Total Pension Liability - Ending (a)	<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	\$ 443,611	\$ 355,232	\$ 493,334	\$ 446,817	\$ 374,117	\$ 309,890	\$ 260,286	\$ 234,355	\$ 233,182
Employee contributions	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	767,378	(763,453)	377,654	591,535	548,751	(60,710)	349,835	183,154	62,882
Benefit payments and refunds	(410,456)	(215,459)	(204,573)	(201,511)	(208,347)	(195,928)	(193,142)	(206,097)	(187,770)
Other - administrative expense	(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	903,228	(510,014)	761,577	935,292	807,516	146,490	506,657	279,630	194,501
Plan Fiduciary Net Position - Beginning	5,810,510	6,320,524	5,558,947	4,623,655	3,816,139	3,669,649	3,162,992	2,883,362	2,688,861
Adjustment to beginning of year	(100)								
Plan Fiduciary Net Position - Ending (b)	<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>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	64.23%	60.01%	63.79%	59.99%	53.72%	48.78%	55.60%	51.04%	51.40%
Covered valuation payroll	\$ 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	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.

VILLAGE OF ROSCOE, ILLINOIS
 Required Supplementary Information
 Schedule of Employer Contributions
 Police Pension Fund
 As of December 31, 2023
 Last 10 Calendar Years*

Calendar Year 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

* - 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 2023 Contribution Rate.

Valuation Date: 1/1/2023

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 2023 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
<=49	0%	<=49	0%
50-51	15%	50-54	5%
52-54	20%	55	40%
55-64	25%	56-64	25%
65-69	40%	65-69	40%
70+	100%	70+	100%

Termination Rate:

Age	Rate
20	14.00%
25	10.40%
30	5.60%
35	3.10%
40	1.90%
45	1.50%
50	1.50%
56+	0.00%

See independent auditors' report.

VILLAGE OF ROSCOE, ILLINOIS
Required Supplementary Information
Schedule of Employer Contributions
Police Pension Fund
As of December 31, 2023
Last 10 Calendar Years*

Methods and Assumptions Used to Determine 2023 Contribution Rates: (Continued)

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

Age	Rate
20	0.00%
25	0.03%
30	0.14%
35	0.26%
40	0.42%
45	0.59%
50	0.71%
55	0.90%
60	1.15%

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:

4.50%

Inflation:

2.5% 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 9-year period.

VILLAGE OF ROSCOE, ILLINOIS
Notes to Required Supplementary Information
For the Year Ended December 31, 2023

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.

VILLAGE OF ROSCOE, ILLINOIS
Notes to Required Supplementary Information
For the Year Ended December 31, 2023

Legal Compliance and Accountability (Continued)

- 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, ILLINOIS

Combining Balance Sheet
Nonmajor Governmental Funds
As of December 31, 2023

		Special Revenue		
		Street & Bridge Fund	Tax Increment Financing Fund	Total
<u>ASSETS</u>				
Cash and investments		\$ 298,500	\$ 7,383	\$ 305,883
Total assets		<u>\$ 298,500</u>	<u>\$ 7,383</u>	<u>\$ 305,883</u>
<u>LIABILITIES</u>				
Accounts payable		\$ -	\$ -	\$ -
Due to other funds		-	-	-
Total liabilities		<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCES (DEFICITS)</u>				
Restricted:				
Highways, streets & bridges		298,500	-	298,500
Debt service		-	-	-
Unrestricted (deficit)		-	7,383	7,383
Total fund balances (deficit)		<u>298,500</u>	<u>7,383</u>	<u>305,883</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)		<u>\$ 298,500</u>	<u>\$ 7,383</u>	<u>\$ 305,883</u>

<u>Debt Service</u>	
<u>Bond & Interest</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 375,912	\$ 681,795
<u>\$ 375,912</u>	<u>\$ 681,795</u>
\$ -	\$ -
-	-
<u>-</u>	<u>-</u>
-	298,500
375,912	375,912
-	<u>7,383</u>
<u>375,912</u>	<u>681,795</u>
<u>\$ 375,912</u>	<u>\$ 681,795</u>

VILLAGE OF ROSCOE, ILLINOIS
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2023

	Special Revenue		
	Street & Bridge Fund	Tax Increment Financing Fund	Total
Revenues			
Taxes			
Property taxes	\$ 31,801	\$ 18,683	\$ 50,484
Telecommunications	-	-	-
Total revenues	31,801	18,683	50,484
Expenditures			
Current			
General government	-	359	359
Debt service			
Principal	-	-	-
Interest	-	-	-
Total expenditures	-	359	359
Excess (deficiency) of revenues over (under) expenditures	31,801	18,324	50,125
Other financing sources (uses)			
Transfers in	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balances	31,801	18,324	50,125
FUND BALANCE (Deficit) - beginning of year	266,699	(10,941)	255,758
FUND BALANCE (Deficit) - end of year	\$ 298,500	\$ 7,383	\$ 305,883

Debt Service	
Bond & Interest	Total Nonmajor Governmental Funds
\$ -	\$ 50,484
114,963	114,963
114,963	165,447
-	359
350,000	350,000
32,856	32,856
382,856	383,215
(267,893)	(217,768)
263,100	263,100
263,100	263,100
(4,793)	45,332
380,705	636,463
\$ 375,912	\$ 681,795

VILLAGE OF ROSCOE, ILLINOIS

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Special Revenue Street & Bridge Fund
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Under/ Over
Revenues:				
Property taxes	\$ 30,000	\$ 30,000	\$ 31,801	\$ 1,801
Total revenues	<u>30,000</u>	<u>30,000</u>	<u>31,801</u>	<u>1,801</u>
Expenditures:				
Capital outlay				
Public works	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
Net change in fund balance	<u>\$ (70,000)</u>	<u>\$ (70,000)</u>	<u>31,801</u>	<u>\$ 101,801</u>
FUND BALANCE - Beginning of Year			<u>266,699</u>	
FUND BALANCE - End of Year			<u>\$ 298,500</u>	

VILLAGE OF ROSCOE, ILLINOIS

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

Debt Service Fund

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Under/ Over
Revenues:				
Telecommunications tax	\$ 120,000	\$ 120,000	\$ 114,963	\$ (5,037)
Total revenues	<u>120,000</u>	<u>120,000</u>	<u>114,963</u>	<u>(5,037)</u>
Expenditures:				
Debt service:				
Principal	350,000	350,000	350,000	-
Interest	<u>33,100</u>	<u>33,100</u>	<u>32,856</u>	<u>244</u>
Total expenditures	<u>383,100</u>	<u>383,100</u>	<u>382,856</u>	<u>244</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(263,100)</u>	<u>(263,100)</u>	<u>(267,893)</u>	<u>(4,793)</u>
Other financing sources:				
Transfers in	263,539	263,539	263,100	(439)
Total other financing sources	<u>263,539</u>	<u>263,539</u>	<u>263,100</u>	<u>(439)</u>
Net change in fund balance	<u>\$ 439</u>	<u>\$ 439</u>	(4,793)	<u>\$ (5,232)</u>
FUND BALANCE - Beginning of Year			<u>380,705</u>	
FUND BALANCE - End of Year			<u>\$ 375,912</u>	

VILLAGE OF ROSCOE, ILLINOIS

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

General Fund

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Under/ Over
Taxes:				
Property	\$ 1,597,101	\$ 1,597,101	\$ 1,597,692	\$ 591
Sales	2,100,000	2,100,000	2,212,401	112,401
Total taxes	3,697,101	3,697,101	3,810,093	112,992
Intergovernmental:				
State income tax	1,592,000	1,592,000	1,765,910	173,910
Local use tax	415,000	415,000	440,296	25,296
Video game tax	420,000	420,000	516,604	96,604
Personal property replacement	270,000	270,000	288,118	18,118
Cannabis use tax	18,000	18,000	16,631	(1,369)
Grants	8,000	8,000	7,281	(719)
Total intergovernmental	2,723,000	2,723,000	3,034,840	311,840
Licenses & Permits:				
Liquor licenses	142,300	142,300	142,450	150
Employee registration liquor	7,000	7,000	6,600	(400)
Vending licenses	4,100	4,100	4,750	650
Permits	35,500	35,500	45,012	9,512
Other	-	-	2,550	2,550
Total licenses & permits	188,900	188,900	201,362	12,462
Fines & Fees:				
Cable franchise fees	50,000	50,000	41,641	(8,359)
Gas franchise fees	105,000	105,000	116,166	11,166
Design review fees	1,000	1,000	-	(1,000)
Traffic fines	80,000	80,000	57,284	(22,716)
DUI fines	5,000	5,000	2,336	(2,664)
Parking citations	2,000	2,000	710	(1,290)
Drug fines	100	100	277	177
Police agency vehicles	410	410	40	(370)
Notice of violations	6,500	6,500	2,080	(4,420)
Administrative tow fees	40,000	40,000	29,610	(10,390)
Credit card fees	1,000	1,000	756	(244)
Rent	20,000	20,000	18,660	(1,340)
Total fines & fees	311,010	311,010	269,560	(41,450)
Reimbursements:				
Shared sidewalk repairs	2,500	2,500	167	(2,333)
Other reimbursements	-	-	14,762	14,762
Total reimbursements	2,500	2,500	14,929	12,429
Interest	80,000	80,000	450,645	370,645
Other:				
Sale of assets	22,000	22,000	-	(22,000)
Miscellaneous	32,500	32,500	93,399	60,899
Total other	54,500	54,500	93,399	38,899
Total Revenues	\$ 7,057,011	\$ 7,057,011	\$ 7,874,828	\$ 817,817

VILLAGE OF ROSCOE, ILLINOISSchedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
General Fund

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Under/ Over
<u>Expenditures</u>				
Current				
General Government				
Village Hall administration				
Salaries and benefits	\$ 214,558	\$ 214,558	\$ 191,174	\$ 23,384
Supplies and contractual services	592,605	592,605	574,829	17,776
Total Village Hall administration	807,163	807,163	766,003	41,160
Village Clerk:				
Salaries and benefits	24,377	24,377	19,279	5,098
Supplies and contractual services	4,950	4,950	6,159	(1,209)
Total village clerk department	29,327	29,327	25,438	3,889
Code Enforcement Department				
Salaries and benefits	100,744	100,744	97,643	3,101
Supplies and contractual services	13,000	13,000	22,961	(9,961)
Total code enforcement department	113,744	113,744	120,604	(6,860)
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	222,603	-
Total liability Insurance	222,603	222,603	222,603	-
Planning/Zoning department:				
Supplies and contractual services	160,200	160,200	4,999	155,201
Total planning/zoning department	160,200	160,200	4,999	155,201
Human Resource Department:				
Salaries and benefits	92,793	92,793	94,167	(1,374)
Supplies and contractual services	1,200	1,200	244	956
Total human resource department	93,993	93,993	94,411	(418)
Village Board				
Salaries and benefits	60,333	60,333	49,692	10,641
Supplies and contractual services	2,500	2,500	2,800	(300)
Total village board	62,833	62,833	52,492	10,341
Total general government	1,559,163	1,559,163	1,355,850	203,313

VILLAGE OF ROSCOE, ILLINOIS

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

General Fund

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Under/ Over
<u>Expenditures - Continued</u>				
Current - Continued				
Highway & Streets				
Public Works department				
Salaries and benefits	\$ 576,712	\$ 576,712	\$ 406,292	\$ 170,420
Supplies and contractual services	407,850	407,850	465,317	(57,467)
Total Highway & Streets	984,562	984,562	871,609	112,953
Public Safety				
Police Department:				
Salaries and benefits	2,323,349	2,323,349	2,261,940	61,409
Lease right-of-use asset	-	-	229,261	(229,261)
Subscription asset	-	-	97,474	(97,474)
Supplies and contractual services	361,329	361,329	448,408	(87,079)
Total Public Safety	2,684,678	2,684,678	3,037,083	(352,405)
Parks & Recreation				
Parks Department				
Salaries and benefits	172,959	172,959	146,731	26,228
Supplies and contractual services	81,100	81,100	77,522	3,578
Total Parks and Recreation	254,059	254,059	224,253	29,806
Total Current	5,482,462	5,482,462	5,488,795	(6,333)
Capital Outlay				
General Government				
Village Hall	277,212	277,212	241,593	35,619
Highway & Streets				
Public Works department	723,722	723,722	132,622	591,100
Public Safety				
Police Department	187,472	187,472	-	187,472
Culture & Recreation				
Parks Department	1,044,300	1,044,300	187,737	856,563
Total capital outlay	2,232,706	2,232,706	561,952	1,670,754
Total expenditures	7,715,168	7,715,168	6,050,747	1,664,421
Excess of revenues over expenditures:	(658,157)	(658,157)	1,824,081	2,482,238
OTHER FINANCING SOURCES (USES)				
Transfers to other funds	(2,478,100)	(2,478,100)	(2,478,100)	-
Lease financing	-	-	229,261	229,261
Subscription financing	-	-	97,474	97,474
Total other financing uses	(2,478,100)	(2,478,100)	(2,151,365)	-
Net change in fund balance	\$ (3,136,257)	\$ (3,136,257)	(327,284)	\$ 2,808,973
			6,469,036	
			<u>\$ 6,141,752</u>	

VILLAGE OF ROSCOE, ILLINOIS
Assessed Valuations and Property Tax Rates
Extensions and Collections

Tax Years												
	2022		2021		2020		2019		2018		2017	
Assessed Valuations	\$	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
Corporate	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		0.1673		0.1430		0.1909		0.1823		0.1772		0.1534
Social Security		0.0038		0.0041		0.0043		0.0045		0.0047		0.0050
Police Protection	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		0.0302		0.0323		0.0211		0.0221		0.0235		0.0246
Total Tax Rate		0.6016		0.6127		0.6304		0.6422		0.6603		0.6667
Property tax extensions:												
Corporate	\$	618,867	\$	626,086	\$	576,147	\$	575,986	\$	568,403	\$	585,884
Police Pension		445,159		354,963		452,434		412,745		377,232		312,716
Social Security		10,093		10,000		10,191		10,188		10,006		10,193
Police Protection		444,362		450,000		405,271		405,047		400,011		400,171
Liability Insurance		80,214		80,000		50,007		50,028		50,028		50,148
Total Taxes Extended	\$	1,598,695	\$	1,521,049	\$	1,494,050	\$	1,453,994	\$	1,405,680	\$	1,359,112
Property tax collections:												
Corporate	\$	620,590	\$	625,819	\$	575,947	\$	571,544	\$	564,432	\$	580,591
Police Pension		443,920		354,986		452,277		409,562		374,598		309,890
Social Security		10,065		10,177		10,187		10,110		9,936		10,101
Police Protection		443,126		449,814		405,129		401,924		397,218		396,554
Liability Insurance		79,990		80,183		49,990		49,651		49,679		49,696
Total Levied Taxes Collected	\$	1,597,691	\$	1,520,979	\$	1,493,530	\$	1,442,789	\$	1,395,863	\$	1,346,832
Percentage of Extensions Collected:		99.94		100.00		99.97		99.23 %		99.30 %		99.10
Amounts Transferred From Other Taxing Districts	\$		\$		\$	44,278	\$	41,431	\$	39,711	\$	36,845
Total Taxes Collected	\$		\$		\$	1,537,808	\$	1,484,220	\$	1,435,574	\$	1,383,677

VILLAGE of ROSCOE, ILLINOIS
Schedule of Legal Debt Margin
December 31, 2023

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

* Assessed values are for the tax year one year earlier. For example, the assessed value for the year ended December 31, 2023 is the assessed value of tax year 2022.

**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, 2023, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements, and have issued our report thereon dated November 1, 2024.

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.

A handwritten signature in black ink that reads "Baker Tilly US, LLP". The signature is written in a cursive, flowing style.

Milwaukee, Wisconsin
November 1, 2024

Village of Roscoe
 Bills Submitted for Approval on December 3, 2024

Pooled Expenditures:

Checking account balance before expenditures	\$ 250,957.10
Pooled Money Market	55,848.80
Illinois Funds Balance	844,966.04
Total pooled cash and equivalents	<u>1,151,771.94</u>

Expenditures per list 477,108.10

Additional invoices
 North Park Water 11/21/24 4,502.97
 481,611.07

Total expenditures 481,611.07

Payroll expense:

Gross Wages	11/16/2024	100,948.09	
Payroll tax and IMRF	11/16/2024	8,198.32	109,146.41

Total General Fund Expenditures	590,757.48
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Pooled checking account balance after expenditures \$ 561,014.46

Motor Fuel Tax Expenditures

Motor Fuel account balance before expenditures	\$ 3,619.09
Motor Fuel Money Market	10,392.01
Illinois Funds Balance	1,664,671.17
Total Motor Fuel cash and equivalents	<u>1,678,682.27</u>

Expenditures:

Vendor	Date	Invoice	Description	Amount
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Total Motor Fuel Fund Expenditures	-
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Motor Fuel cash and equivalent balance after expenditures 1,678,682.27

Total expenditures for all funds:	590,757.48
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Report Criteria:

Detail report.

Invoices with totals above \$0.00 included.

Only unpaid invoices included.

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

Vendor	Vendor Name	Invoice Number	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
AMAZON CAPITAL SERVICES									
311	AMAZON CAPITAL SERVICES	13HV-QQYR-Q	2- FLOOR MATS FOR RAVS	01-010-3990 Miscellaneous	11/22/2024	279.98	.00		
311	AMAZON CAPITAL SERVICES	13HV-QQYR-W	TONER	01-010-6020 Office Supplies	11/22/2024	293.53	.00		
311	AMAZON CAPITAL SERVICES	13TG-4TY1-73	COOL WHITE & RED C7 BULBS - VH D	01-010-5121 Maint&Repairs - Bldg & Gr	11/23/2024	152.96	.00		
311	AMAZON CAPITAL SERVICES	14KX-6PFQ-W	Trash Bags PD	01-040-6020 Office Supplies	11/01/2024	98.98	.00		
311	AMAZON CAPITAL SERVICES	17GC-YM1K-7	C7 REPLACEMENT BULBS WHITE & R	01-030-6040 Operating Supplies	11/19/2024	351.95	.00		
311	AMAZON CAPITAL SERVICES	17XH-7GFV-H1	GRAFFITI REMOVED WIPES - PW	01-030-6040 Operating Supplies	11/15/2024	83.81	.00		
311	AMAZON CAPITAL SERVICES	17XH-7GFV-H1	RESTROOM CLOSED SIGNS - RIVERS	01-050-5121 Maint&Repairs - Bldg & Gr	11/15/2024	31.98	.00		
311	AMAZON CAPITAL SERVICES	17XH-7GFV-H1	RESTROOM CLOSED SIGNS - LELAN	01-050-5121 Maint&Repairs - Bldg & Gr	11/15/2024	31.98	.00		
311	AMAZON CAPITAL SERVICES	1933-MF7J-6G	Trash Bags PD	01-040-6020 Office Supplies	11/14/2024	54.42	.00		
311	AMAZON CAPITAL SERVICES	1DGD-KFVG-7	Evidence Gun Boxes PD	01-040-7410 Equipment	11/19/2024	146.12	.00		
311	AMAZON CAPITAL SERVICES	1FTF-7RTX-4Y	Evidence Bags PD	01-040-7410 Equipment	11/14/2024	86.70	.00		
311	AMAZON CAPITAL SERVICES	1HDC-P6PP-Y	CARD STOCK/FILES	01-010-6020 Office Supplies	11/02/2024	53.75	.00		
311	AMAZON CAPITAL SERVICES	1KWM-LHDH-3	11X17 PAPER, BINDER CLIPS, 2025 W	01-030-6020 Office Supplies	11/25/2024	143.36	.00		
311	AMAZON CAPITAL SERVICES	1LQ7-TCCT-H	SNOW STAKES - PW	01-030-6060 Repair Materials - Roads	11/21/2024	149.98	.00		
311	AMAZON CAPITAL SERVICES	1MKX-RPTJ-W	NITRILE GLOVES & HEAVY TRASH BA	01-030-6040 Operating Supplies	11/17/2024	126.93	.00		
311	AMAZON CAPITAL SERVICES	1XTT-FN3L-6C	2 - LOGITECH PRO STREAM WEBCAM	01-010-5951 IT - Hardware	11/25/2024	139.98	.00		
Total AMAZON CAPITAL SERVICES:						2,226.41	.00		
BARRICK, SWITZER, LONG, BALSLE									
661	BARRICK, SWITZER, LONG, BA	89109-000Z-1	ADMINISTRATIVE HEARINGS	01-013-5231 Legal - Retainer	11/05/2024	750.00	.00		
Total BARRICK, SWITZER, LONG, BALSLE:						750.00	.00		
CHASE									
1230	CHASE	0000002918	PRINCIPAL DUE 06/15/24-12/14/24	80-010-8010 Principal	11/16/2024	130,000.00	.00		
1230	CHASE	0000002918	INTEREST 06/15/24-12/15/24	80-010-8020 Interest	11/16/2024	4,196.87	.00		
1230	CHASE	0000002919	PRINCIPAL DUE 06/15/24-12/14/24	80-010-8010 Principal	11/16/2024	230,000.00	.00		
1230	CHASE	0000002919	INTEREST 06/15/24-12/15/24	80-010-8020 Interest	11/16/2024	8,546.25	.00		
Total CHASE:						372,743.12	.00		

Vendor	Vendor Name	Invoice Number	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
COMMONWEALTH EDISON									
1411	COMMONWEALTH EDISON	110824 2000	10/08/24-11/06/24 5780 BROAD ST	01-050-5410 Utilities	11/08/2024	143.21	.00		
1411	COMMONWEALTH EDISON	110824 42000	10/08/24-11/06/24 5802 HARRISON	01-050-5410 Utilities	11/08/2024	34.23	.00		
1411	COMMONWEALTH EDISON	111524 1222	10/8/24-11/6/24 N 2ND ST SIGN	01-030-5411 Street Lights	11/15/2024	59.33	.00		
1411	COMMONWEALTH EDISON	111524 3000	10/17/24-11/15/24 - STREET LIGHTS R	01-030-5411 Street Lights	11/15/2024	3,914.51	.00		
Total COMMONWEALTH EDISON:						4,151.28	.00		
COUNTRY BARNS									
1473	COUNTRY BARNS	27135	6x8 UTILITY SHED - RES 2024-R43	90-010-7150 Projects	10/24/2024	1,773.00	.00		
1473	COUNTRY BARNS	27136	6x8 UTILITY SHED - RES 2024-R43	90-010-7150 Projects	10/24/2024	1,773.00	.00		
Total COUNTRY BARNS:						3,546.00	.00		
DEARBORN LIFE INSURANCE COMPANY									
1721	DEARBORN LIFE INSURANCE C	120124	DISABILITY INS - ADMIN	01-010-4330 Disability Insurance	12/01/2024	141.16	.00		
1721	DEARBORN LIFE INSURANCE C	120124	DISABILITY INS - PD	01-013-4330 Disability Insurance	12/01/2024	976.81	.00		
1721	DEARBORN LIFE INSURANCE C	120124	DISABILITY INS - HR	01-013-4330 Disability Insurance	12/01/2024	49.69	.00		
1721	DEARBORN LIFE INSURANCE C	120124	DISABILITY INS - PW	01-030-4330 Disability Insurance	12/01/2024	338.50	.00		
1721	DEARBORN LIFE INSURANCE C	120124	DISABILITY INS - PK	01-050-4330 Disability Insurance	12/01/2024	41.96	.00		
Total DEARBORN LIFE INSURANCE COMPANY:						1,548.12	.00		
DELTA DENTAL OF ILLINOIS-RISK									
1791	DELTA DENTAL OF ILLINOIS-RIS	1864081	DENTAL - ADMIN	01-010-4310 Health Insurance	12/01/2024	65.00	.00		
1791	DELTA DENTAL OF ILLINOIS-RIS	1864081	VISION INS - ADMIN	01-010-4310 Health Insurance	12/01/2024	11.10	.00		
1791	DELTA DENTAL OF ILLINOIS-RIS	1864081	DENTAL - HR	01-017-4310 Health Insurance	12/01/2024	67.32	.00		
1791	DELTA DENTAL OF ILLINOIS-RIS	1864081	VISION INS - HR	01-017-4310 Health Insurance	12/01/2024	10.83	.00		
1791	DELTA DENTAL OF ILLINOIS-RIS	1864081	DENTAL - PW	01-030-4310 Health Insurance	12/01/2024	381.02	.00		
1791	DELTA DENTAL OF ILLINOIS-RIS	1864081	VISION INS - PW	01-030-4310 Health Insurance	12/01/2024	60.36	.00		
1791	DELTA DENTAL OF ILLINOIS-RIS	1864081	DENTAL - PD	01-040-4310 Health Insurance	12/01/2024	1,772.92	.00		
1791	DELTA DENTAL OF ILLINOIS-RIS	1864081	VISION INS - PD	01-040-4310 Health Insurance	12/01/2024	244.29	.00		
1791	DELTA DENTAL OF ILLINOIS-RIS	1864081	ADJ	01-040-4310 Health Insurance	12/01/2024	16.23-	.00		
1791	DELTA DENTAL OF ILLINOIS-RIS	1864081	DENTAL - PK	01-050-4310 Health Insurance	12/01/2024	118.70	.00		
1791	DELTA DENTAL OF ILLINOIS-RIS	1864081	VISION INS - PK	01-050-4310 Health Insurance	12/01/2024	16.23	.00		
Total DELTA DENTAL OF ILLINOIS-RISK:						2,731.54	.00		
DR. STILLWATER COMPANY									
1951	DR. STILLWATER COMPANY	40028PU	WATER SVC - VH	01-010-5410 Utilities	11/20/2024	75.00	.00		

Vendor	Vendor Name	Invoice Number	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
Total DR. STILLWATER COMPANY:						75.00	.00		
FRONTIER									
2411	FRONTIER	110124 PD	PHONE PD	01-040-5320 Telephone	11/01/2024	512.01	.00		
Total FRONTIER:						512.01	.00		
ILLINOIS PUBLIC RISK FUND									
3121	ILLINOIS PUBLIC RISK FUND	96696	2025 MONTHLY INSTALLMENT W/C IN	01-015-5810 Liability Insurance	11/20/2024	8,626.00	.00		
Total ILLINOIS PUBLIC RISK FUND:						8,626.00	.00		
IPBC - HEALTH BENEFITS									
3231	IPBC - HEALTH BENEFITS	120124	VOL LIFE	01-000-2211 Life Insurance-Additional V	12/01/2024	416.75	.00		
3231	IPBC - HEALTH BENEFITS	120124	DEP LIFE	01-000-2212 Life Insurance-Dependent	12/01/2024	104.94	.00		
3231	IPBC - HEALTH BENEFITS	120124	HEALTH INS - ADMIN	01-010-4310 Health Insurance	12/01/2024	1,358.14	.00		
3231	IPBC - HEALTH BENEFITS	120124	LIFE INS - ADMIN	01-010-4320 Life Insurance	12/01/2024	10.50	.00		
3231	IPBC - HEALTH BENEFITS	120124	FEES	01-010-6059 Bank Fees	12/01/2024	39.90	.00		
3231	IPBC - HEALTH BENEFITS	120124	HEALTH INS - HR	01-017-4310 Health Insurance	12/01/2024	1,385.82	.00		
3231	IPBC - HEALTH BENEFITS	120124	HEALTH INS - PW	01-030-4310 Health Insurance	12/01/2024	7,251.13	.00		
3231	IPBC - HEALTH BENEFITS	120124	LIFE INS - PW	01-030-4320 Life Insurance	12/01/2024	26.77	.00		
3231	IPBC - HEALTH BENEFITS	120124	HEALTH INS - PD	01-040-4310 Health Insurance	12/01/2024	28,748.07	.00		
3231	IPBC - HEALTH BENEFITS	120124	LIFE INS - PD	01-040-4320 Life Insurance	12/01/2024	66.50	.00		
3231	IPBC - HEALTH BENEFITS	120124	HEALTH INS - PK	01-050-4310 Health Insurance	12/01/2024	1,407.34	.00		
3231	IPBC - HEALTH BENEFITS	120124	LIFE INS - HR	01-050-4310 Health Insurance	12/01/2024	3.50	.00		
3231	IPBC - HEALTH BENEFITS	120124	LIFE INS - PK	01-050-4320 Life Insurance	12/01/2024	3.50	.00		
Total IPBC - HEALTH BENEFITS:						40,822.86	.00		
Jack's Tire Sales & Service									
10012	Jack's Tire Sales & Service	1-340697	Squad 5 - Tires	01-040-6051 EQUIP NON CAPITAL	10/30/2024	702.00	.00		
10012	Jack's Tire Sales & Service	1-341709	Squad 3 - Tires	01-040-6051 EQUIP NON CAPITAL	11/20/2024	692.00	.00		
Total Jack's Tire Sales & Service:						1,394.00	.00		
JAY'S TRUCK SERVICE, INC.									
3321	JAY'S TRUCK SERVICE, INC.	24483	RELACE BRAKE CHAMBER - TRUCK #	01-030-6050 Repair Parts (In House)	11/19/2024	290.35	.00		

Vendor	Vendor Name	Invoice Number	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
Total JAY'S TRUCK SERVICE, INC.:						290.35	.00		
JEFF GOULD									
6917	JEFF GOULD	112624	FINAL PAYMENT FOR HORSE DRAWN	01-010-6090 Special Events	11/26/2024	700.00	.00		
Total JEFF GOULD:						700.00	.00		
JERRYS AUTO PARTS									
3401	JERRYS AUTO PARTS	548876	LIGHT PIGTAILS - PW	01-030-6040 Operating Supplies	11/13/2024	5.00	.00		
3401	JERRYS AUTO PARTS	548876	LIGHT PIGTAILS - JACOBSEN	01-050-6050 REPAIR PARTS	11/13/2024	5.00	.00		
3401	JERRYS AUTO PARTS	549115	TIRE GAGE - PW	01-030-6040 Operating Supplies	11/19/2024	35.35	.00		
Total JERRYS AUTO PARTS:						45.35	.00		
LINCOLN RENT-ALL									
3961	LINCOLN RENT-ALL	516706	POST HOLE AUGER RENTAL - CHRIST	01-010-6091 Banners and Displays	11/25/2024	57.13	.00		
Total LINCOLN RENT-ALL:						57.13	.00		
LUXE PRODUCTIONS CHICAGO INC									
4112	LUXE PRODUCTIONS CHICAGO	2487	DJ SERVICES HOMETOWN HOLIDAY	01-010-6090 Special Events	11/26/2024	1,670.00	.00		
Total LUXE PRODUCTIONS CHICAGO INC:						1,670.00	.00		
MENARD'S									
4411	MENARD'S	37287	CREDIT - RETURN INCORRECT RAIL	01-050-7410 Equipment	11/04/2024	679.02-	.00		
4411	MENARD'S	37820	FENCE SCREWS - VH	01-010-5121 Maint&Repairs - Bldg & Gr	11/13/2024	6.99	.00		
4411	MENARD'S	37972	AIR FILTER - VH	01-010-5121 Maint&Repairs - Bldg & Gr	11/15/2024	83.88	.00		
4411	MENARD'S	38316	CAR CHARGER - PW	01-030-6040 Operating Supplies	11/20/2024	6.99	.00		
4411	MENARD'S	38317	MINI LIGHTS FOR TREES AT CHRISTM	01-010-6091 Banners and Displays	11/20/2024	449.70	.00		
4411	MENARD'S	38334	20 GAL ELECTRIC WATER HEATER - P	01-030-5121 Maint&Repairs - Bldg & Gr	11/20/2024	397.82	.00		
4411	MENARD'S	38337	STRT LOW PRESSURE REGULATOR -	01-030-6040 Operating Supplies	11/20/2024	16.79	.00		
4411	MENARD'S	38465	TAPE - CHRISTMAS DECOR	01-010-5121 Maint&Repairs - Bldg & Gr	11/22/2024	8.07	.00		
4411	MENARD'S	38465	GLADE AIR FRESHNER - PORTER CA	01-050-5121 Maint&Repairs - Bldg & Gr	11/22/2024	11.07	.00		
Total MENARD'S:						302.29	.00		
NICOR GAS									
4931	NICOR GAS	112024 2000 9	10/19/24-11/19/24 5402 SWANSON RD	01-030-5410 Utilities	11/20/2024	367.26	.00		

Vendor	Vendor Name	Invoice Number	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
Total NICOR GAS:						367.26	.00		
NORTHERN ILLINOIS SERVICE									
5031	NORTHERN ILLINOIS SERVICE	67186	41.82 TONS OF ROADSTONE	01-030-6060 Repair Materials - Roads	11/21/2024	340.83	.00		
Total NORTHERN ILLINOIS SERVICE:						340.83	.00		
PITNEY BOWES BANK INC									
5428	PITNEY BOWES BANK INC	111424	POSTAGE	01-010-6020 Office Supplies	11/24/2024	207.38	.00		
Total PITNEY BOWES BANK INC:						207.38	.00		
PLACE FOUNDRY LLC									
5430	PLACE FOUNDRY LLC	0223.02	2024-0223 BRIDGE ST	01-010-5240 Consulting - Main Street	11/14/2024	19,946.25	.00		
Total PLACE FOUNDRY LLC:						19,946.25	.00		
ROCK ROAD COMPANIES									
5901	ROCK ROAD COMPANIES	323368	2.06 TONS - HOT MIX - PW	01-030-6060 Repair Materials - Roads	11/18/2024	152.23	.00		
Total ROCK ROAD COMPANIES:						152.23	.00		
ROSCOE POLICE PENSION FUND									
6091	ROSCOE POLICE PENSION FU	112624	PROP TAX PAYMENT	01-040-4530 Police Pension Expense	11/26/2024	5,989.49	.00		
Total ROSCOE POLICE PENSION FUND:						5,989.49	.00		
SHERWIN-WILLIAMS CO									
6471	SHERWIN-WILLIAMS CO	7995-0	QT - NETSUKE DUR HOME SA EXTRA	01-010-5121 Maint&Repairs - Bldg & Gr	11/22/2024	60.61	.00		
Total SHERWIN-WILLIAMS CO:						60.61	.00		
UNIFIRST CORPORATION									
7460	UNIFIRST CORPORATION	3390010921	UNIFORMS & MATS - PW	01-030-4610 Uniforms	11/11/2024	137.65	.00		
7460	UNIFIRST CORPORATION	3390010921	UNIFORMS - PARKS	01-050-4610 Uniforms	11/11/2024	17.56	.00		
7460	UNIFIRST CORPORATION	3390011645	UNIFORMS & MATS - PW	01-030-4610 Uniforms	11/25/2024	134.00	.00		
7460	UNIFIRST CORPORATION	3390011645	UNIFORMS - PARKS	01-050-4610 Uniforms	11/25/2024	17.56	.00		
7460	UNIFIRST CORPORATION	339011318	UNIFORMS & MATS - PW	01-030-4610 Uniforms	11/18/2024	134.00	.00		
7460	UNIFIRST CORPORATION	339011318	UNIFORMS - PARKS	01-050-4610 Uniforms	11/18/2024	17.56	.00		

Vendor	Vendor Name	Invoice Number	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
Total UNIFIRST CORPORATION:						458.33	.00		
UNIFORM DEN EAST, INC									
7441	UNIFORM DEN EAST, INC	91692	Tirado - Molle, velcro emlem, ID patch, n	01-040-4612 Uniforms - Full time	10/30/2024	356.85	.00		
7441	UNIFORM DEN EAST, INC	91692	Tirado - Helix II, Low Profile Carrier, Soft	01-040-4620 Bullet Proof Vests	10/30/2024	651.95	.00		
7441	UNIFORM DEN EAST, INC	92012	Weber - Helix II, low profile carrier, soft tr	01-040-4620 Bullet Proof Vests	09/14/2024	651.95	.00		
7441	UNIFORM DEN EAST, INC	93763	Wilder - Badge / ID Case	01-040-4612 Uniforms - Full time	11/15/2024	198.40	.00		
7441	UNIFORM DEN EAST, INC	94333	Wilder - Boots. socks, cap	01-040-4612 Uniforms - Full time	11/14/2024	207.94	.00		
Total UNIFORM DEN EAST, INC:						2,067.09	.00		
VANDEWALLE & ASSOCIATES									
7483	VANDEWALLE & ASSOCIATES	202411064	Planning Services	01-016-5241 Spec Projects-Consulting	11/28/2024	2,000.00	.00		
7483	VANDEWALLE & ASSOCIATES	202411065	Planning Services - MAIN ST	01-016-5241 Spec Projects-Consulting	11/18/2024	220.00	.00		
7483	VANDEWALLE & ASSOCIATES	202411065	Planning Services - BRIDGE ST	01-016-5241 Spec Projects-Consulting	11/18/2024	220.00	.00		
7483	VANDEWALLE & ASSOCIATES	202411065	Planning Services	01-016-5241 Spec Projects-Consulting	11/18/2024	2,160.00	.00		
Total VANDEWALLE & ASSOCIATES:						4,600.00	.00		
VERIZON WIRELESS									
7491	VERIZON WIRELESS	9978435733	HOT SPOTS PD	01-040-5320 Telephone	11/10/2024	396.75	.00		
Total VERIZON WIRELESS:						396.75	.00		
WILLIAMS TREE FARM									
7742	WILLIAMS TREE FARM	11172024	20 4 FT NORWAY TREES	01-010-6090 Special Events	10/29/2024	250.00	.00		
Total WILLIAMS TREE FARM:						250.00	.00		
ZIEGLER'S ACE HARDWARE									
102	ZIEGLER'S ACE HARDWARE	5740-R	CONCRETE MIX - DRAIN BASIN REPAI	01-030-6060 Repair Materials - Roads	11/14/2024	22.77	.00		
102	ZIEGLER'S ACE HARDWARE	5745-R	MISC FASTENERS - BIKE PATH LIGHT	01-050-5121 Maint&Repairs - Bldg & Gr	11/14/2024	2.76	.00		
102	ZIEGLER'S ACE HARDWARE	5748-R	MOUNTING TAPE, REPAIR TAPE & RE	01-050-5121 Maint&Repairs - Bldg & Gr	11/14/2024	17.97	.00		
102	ZIEGLER'S ACE HARDWARE	5753-R	AIR FILTERS - VH	01-010-5121 Maint&Repairs - Bldg & Gr	11/15/2024	13.98	.00		
102	ZIEGLER'S ACE HARDWARE	5755-R	AIR FILTER- VH	01-010-5121 Maint&Repairs - Bldg & Gr	11/15/2024	6.99	.00		
102	ZIEGLER'S ACE HARDWARE	5756-R	RETURN AIR FILTERS - VH	01-010-5121 Maint&Repairs - Bldg & Gr	11/15/2024	13.98-	.00		
102	ZIEGLER'S ACE HARDWARE	5772-R	BUCKETS FOR SALT - VH	01-010-5121 Maint&Repairs - Bldg & Gr	11/19/2024	17.96	.00		
102	ZIEGLER'S ACE HARDWARE	5786-R	AIR FILTER - PORTER CABIN	01-050-5121 Maint&Repairs - Bldg & Gr	11/22/2024	11.97	.00		

Vendor	Vendor Name	Invoice Number	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
Total ZIEGLER'S ACE HARDWARE:						80.42	.00		
Grand Totals:						477,108.10	.00		

- 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.

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

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

Carol Gustafson
President
Stephanie Johnston
Clerk
Mark D. Olson
Treasurer



TRUSTEES
William Babcock
Stacy Mallicoat
Susan Petty
Justin Plock
Michael Sima
Michael Wright

Item # 6.

2025 Village of Roscoe Meeting Schedule

Village Board

Committee of the Whole

1st and 3rd Tuesdays of each month
6:30 pm

January 7, 2025	January 21, 2025
February 4, 2025	February 18, 2025
March 4, 2025	March 18, 2025
April 1, 2025	April 15, 2025
May 6, 2025	May 20, 2025
June 3, 2025	June 17, 2025
July 1, 2025	July 15, 2025
Wednesday, August 6, 2025* (rescheduled due to National Night Out)	August 19, 2025
September 2, 2025	September 16, 2025
October 7, 2025	October 21, 2025
November 4, 2025	November 18, 2025
December 2, 2025	December 16, 2025

The 2025 Holiday Schedule lists eleven (11) scheduled holidays.

2025 HOLIDAY SCHEDULE

New Year's Day	Wednesday, January 1, 2025
President's Day	Monday, February 17, 2025
Memorial Day	Monday, May 26, 2025
Independence Day	Friday, July 4, 2025
Labor Day	Monday, September 1, 2025
Veterans Day	Tuesday, November 11, 2025
Thanksgiving Day	Thursday, November 27, 2025
Day after Thanksgiving	Friday, November 28, 2025
Christmas Eve	Wednesday, December 24, 2025
Christmas Day	Thursday, December 25, 2025
New Year's Eve	Wednesday, December 31, 2025

New Year's Day	Thursday, January 1, 2026
----------------	---------------------------

This holiday schedule will apply to all full-time Administrative and Public Works Employees.

In order to be eligible for Holiday pay, the employee must have worked the scheduled work day immediately preceding the holiday and the scheduled work day immediately after the holiday unless on an approved paid vacation or other paid leave of absence.

**VILLAGE OF ROSCOE
ORDINANCE NO. 2024-12**

AN ORDINANCE AMENDING CHAPTER 114 OF THE VILLAGE OF ROSCOE CODE OF ORDINANCES CONCERNING THE REGULATION OF LICENSED LIQUOR ESTABLISHMENTS WITHIN THE VILLAGE OF ROSCOE (INCREASING MAXIMUM CLASS “CT” & REDUCING MAXIMUM CLASS “BP”)

WHEREAS, Chapter 114, Article III 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 §11-348 by **increasing** the total number of **Class “CT”** Liquor Licenses authorized and available for issuance by the Village of Roscoe; and

WHEREAS, the Village of Roscoe desires to amend §11-347 by **decreasing** the total number of **Class “BP”** Liquor Licenses authorized and available for issuance by the Village of Roscoe; and

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

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

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

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

Section 2. That section **§11-348(d)** of the Village of Roscoe Code of Ordinances is hereby amended to reflect as follows:

“Number authorized. The number of **Class CT** licenses which may be in force and effect at any given time shall be limited to ~~one~~ **two**.”

Section 3. That section **§11-347(d)** of the Village of Roscoe Code of Ordinances is hereby amended to reflect as follows:

“Number authorized. The number of **Class BP** licenses which may be in force and effect at any given time shall be limited to ~~one~~ **zero**.”

Section 4. After review of its duly filed application to the Village of Roscoe, and the review and recommendation for approval by the Village of Roscoe Liquor Commission, a Class “CT” License is hereby granted to: **Hoffman House of East Rockford, Inc. DBA Firehouse Pub.**

Section 5. Any portion of any other ordinance in conflict with this ordinance is hereby expressly repealed to the extent of the conflict.

Section 6. All other portions of the Code of Ordinances of the Village of Roscoe shall remain in full force and effect.

Section 7. This Ordinance shall be in full force and effect as of **January 1, 2025**, and after its passage, approval, and publication in pamphlet form as provided by law.

2024-12				
1st Read:				
PASSED BY ROLL CALL VOTE ON:				
NAME	AYE	NAY	ABSTAIN	ABSENT
Trustee William Babcock				
Trustee Stacy Mallicoat				
Trustee Susan Petty				
Trustee Justin Plock				
Trustee Michael Sima				
Trustee Michael Wright				
President Carol A. Gustafson				

APPROVED DECEMBER 03, 2024

ATTEST:

VILLAGE PRESIDENT

VILLAGE CLERK

2025 LIQUOR LICENSES

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

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

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



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

RETAIL LIQUOR DEALER'S LICENSE APPLICATION

§114 of Village of Roscoe Code of Ordinances

SECTION 1: Applicant Information

Applicant: Hoffman House of East Rockford
Business Name (d/b/a): FireHouse Pub
Primary Contact Person /Agent: Michael Prosser
Mailing Address: PO Box 968 Roscoe IL 61073
Premise Address: 10670 Main St
Email: Rockfordhoffmanhouse@gmail.com
Business Phone: 815623 8389 Other Phone: _____ Fax: _____

Corporate Information (if applicable)

Illinois Corporate Registration Number: 5563127 Date of Incorporation/Formation: 8/20/74
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: West Bend / Arthur Gallagher Risk Mgmt.
Address: 6838 E State St. Rockford IL 61106
Policy Number: 15350 Coverage Limits: _____

Anticipated Revenue

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

Alcohol Sales: 50 %
Food Sales: 50 %
General Merchandise (or other): _____ %
Net Terminal Income (gaming revenue): _____ %

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) | | |



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RETAIL LIQUOR DEALER'S LICENSE APPLICATION

§114 of Village of Roscoe Code of Ordinances

General Information (applies to anyone listed in Section 2).

Owner of Premises: Propel Attach a copy of the lease if applicable

Date applicant began liquor sales at this premise: _____

Illinois Liquor License Number: 1A0067652

- ☐ YES ☒ NO Has applicant ever made application for a liquor license which was 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?
☐ 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.

1. Name: Robert Prosser
Title: Owner Percent Ownership: 100 %

2. Name: Michael Prosser
Title: Secretary Percent Ownership: _____

3. Name: Rich Johnson
Title: V P Percent Ownership: _____

4. Name: _____
Title: _____ Percent Ownership: _____
Date of Birth: _____ Driver's License # _____ State Issued: _____

5. Name: _____
Title: _____ Percent Ownership: _____
Date of Birth: _____ Driver's License # _____ State Issued: _____

6. Name: _____
Title: _____ Percent Ownership: _____
Date of Birth: _____ Driver's License # _____ State Issued: _____



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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)

Owner
(TITLE OR POSITION)

Secretary
(TITLE OR POSITION)

10/30/24
(DATE SIGNED)

10/30/24
(DATE SIGNED)

AFFIRM: (SECRETARY)

10/30/24
(DATE SIGNED)

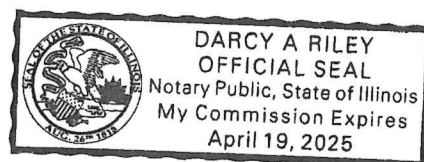
STATE OF Illinois)

COUNTY OF Winnebago) SS

SUBSCRIBED AND SWORN TO BEFORE ME

THIS 30 DAY OF October

NOTARY PUBLIC



2025 Liquor License

5 - Class A On & Off Premises (Full Liquor)

FIESTA CANCUN AUTHENTIC MEXICAN RESTAURANT OF ROSCOE,
INC. dba FIESTA CANCUN MEXICAN RESTAURANT

PENNY INC dba QUIK MART

SCHNUCK MARKETS INC DBA SCHNUCKS MARKET

DORIS DESCHLER INC dba WHIFFLETREE BAR & GRILL

MARY'S MARKET ROSCOE LLC



VILLAGE of ROSCOE

Item # 10.

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: Eduardo Pacheco
 Licensee: Fiesta Cancun Roscoe
 Business Name (d/b/a): Fiesta Cancun Roscoe
 Mailing Address: 5077 Rockrose Ct. Roscoe, IL 61073
 Premise Address: 5077 Rockrose Ct. Roscoe, IL 61073
 Email: [REDACTED]
 Business Phone: 815-623-3111 Other Phone: N/A Fax: N/A

Corporate Information (if applicable)

Illinois Corporate Registration Number: 65437295
101-0007-5-001 Date of Incorporation/Formation: February, 2008
 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: Society Insurance Company
 Address: P.O. Box 1500 Janesville, WI 53547
 Policy Number: ROP563594 Coverage Limits: 1,000,000

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: 15 %
 Food Sales: 85 %
 General Merchandise (or other): 0 %
 Net Terminal Income (gaming revenue): 0 %

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)



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 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 Lukhiani
 Licensee: Penny Lukhiani
 Business Name (d/b/a): TRIK MART
 Mailing Address: 5755 ELEVATOR RD Roscoe IL 61073
 Premise Address: As Above
 Email: [REDACTED]
 Business Phone: 815-623-2131 Other Phone: [REDACTED] Fax: 815-623-2131

Corporate Information (if applicable)

Illinois Corporate Registration Number: 67954124
1450-59584 Date of Incorporation/Formation: MM/2011
 Is corporation in good standing with Illinois Secretary of State: ☒ Yes ☐ No
 If foreign corporation, date qualified to do business in Illinois: X

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: CITIZENS
 Address: _____

Policy Number: DRCH408741 Coverage Limits: ONE Million

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: 10 %
 General Merchandise (or other): _____ %
 Net Terminal Income (gaming revenue): 20 %

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

SECTION 1: Applicant Information

Primary Contact Person /Agent: Jed E. Penney, Managing Officer
 Licensee: Schnuck Markets, Inc
 Business Name (d/b/a): Schnucks
 Mailing Address: 11420 Lackland Rd St. Louis, MO 63146
 Premise Address: 4860 Hononegah Road Roscoe, IL 61073
 Email: [REDACTED]
 Business Phone: 815-623-7799 Other Phone: N/A Fax: N/A

Corporate Information (if applicable)

Illinois Corporate Registration Number: 5348-786-6 Date of Incorporation/Formation: 3/28/1957
 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: Digital Insurance LLC formally Huntleigh McGehe
 Address: 8235 Forsyth Blvd., Ste. 1200, Clayton, MO 63105
 Policy Number: HEEXGL1116L632TCT24 Coverage Limits: See attached

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:	<u>10.69</u>	%
Food Sales:	<u>80.64</u>	%
General Merchandise (or other):	<u>8.42</u>	%
Net Terminal Income (gaming revenue):	<u>.25</u>	%

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)



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RETAIL LIQUOR DEALER'S LICENSE APPLICATION

§114 of Village of Roscoe Code of Ordinances

SECTION 1: Applicant Information

Primary Contact Person /Agent: Doris I. Deschler - Whiffle tree

Licensee: _____

Business Name (d/b/a): Doris Deschler Inc. Rockford DBA Whiffle tree Bar+Grill

Mailing Address: 1499 Luanna Drive Rockford IL 61103

Premise Address: 11347 Main Street Roscoe, IL 61073

Email: _____

Business Phone: 815-623-8213 Other Phone: _____ Fax: _____

Corporate Information (if applicable) 5409223

Illinois Corporate Registration Number: D 5409-922-3 Date of Incorporation/Formation: 1-6-1986

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: Badger Mutual Insurance Co.

Address: 1635 W. Natl. Ave Milwaukee, WI 53204

Policy Number: 00 740-99613 Coverage Limits: 1,000,000, 1,000,000,

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: 56 %

Food Sales: 25 %

General Merchandise (or other): _____ %

Net Terminal Income (gaming revenue): 19 %

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

SECTION 1: Applicant Information

Primary Contact Person /Agent: Cherish Ruenger
Licensee: Mary's Market Roscoe LLC
Business Name (d/b/a): _____
Mailing Address: 4343 E. State St. Rockford, IL, 61108
Premise Address: 4866 Blue Stem Rd. Roscoe, IL 61073
Email: [REDACTED]
Business Phone: [REDACTED] Other Phone: _____ Fax: _____

Corporate Information (if applicable)

Illinois Corporate Registration Number: 67442912
83-2870717 Date of Incorporation/Formation: 12/18/18
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: Arthur J. Ballaheer Risk Management
Address: 555 S. Perryville Rd Rockford, IL 61108
Policy Number: BPFL 3028755923 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: 5 %
Food Sales: 95 %
General Merchandise (or other): N/A %
Net Terminal Income (gaming revenue): N/A %

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)

2025 Liquor License

12 - Class BL Boutique Gaming

ANNAS CAFE LLC – ROSCOE dba ANNA'S LUCKY 777 UNIT 6

ANNAS CAFE LLC – ROSCOE dba ANNA'S LUCKY 777 UNIT 4

MILLION MILE LLC dba CECE'S LUCKY SLOTS

DANDY'S INC dba DANDY'S SLOTS

EMPIRE SLOTS ROSCOE LLC dba ROYALTY SLOTS

JACKPOT JOE'S LLC dba JACKPOT JOE'S

ADRI'S GAMING BOUTIQUE, INC dba LUCKY HORSESHOE

SUZZIE, LLC dba MAMA SUE'S DELI & SLOTS

PINEWOODS RESTAURANT GROUP LLC dba MOLLY'S DELI

NEXT STOP ENTERPRISES LLC dba NEXT STOP GAMING

PIPITONE INC dba SLOTS OF FORTUNE

A G P 18 INCORPORATED dba SLOTS OF FORTUNE



10631 Main Street, P.O. Box 283, Roscoe IL 61073
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RETAIL LIQUOR DEALER'S LICENSE APPLICATION

§114 of Village of Roscoe Code of Ordinances

SECTION 1: Applicant Information

Primary Contact Person /Agent: Anthony Donato

Licensee: Anna's Cafe LLC - Roscoe

Business Name (d/b/a): Anna's Lucky 777

Mailing Address: 707 Osterman Ave Unit 1546 Deerfield, IL 60015

Premise Address: 5257 Swanson Rd Unit 6, Roscoe, IL 61073

Email: [REDACTED]

Business Phone: [REDACTED] Other Phone: _____ Fax: _____

Corporate Information (if applicable)

Illinois Corporate Registration Number: 04876024

Date of Incorporation/Formation: 07/01/2014

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: Society Insurance

Address: 150 Camelot Dr, Fond du Lac, WI 54936

Policy Number: BP19016078-3

Coverage Limits: \$2,000,000

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: 10 %

Food Sales: 10 %

General Merchandise (or other): _____ %

Net Terminal Income (gaming revenue): 80 %

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)



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RETAIL LIQUOR DEALER'S LICENSE APPLICATION

§114 of Village of Roscoe Code of Ordinances

SECTION 1: Applicant Information

Primary Contact Person /Agent: Anthony Donato

Licensee: Anna's Cafe LLC - Roscoe

Business Name (d/b/a): Anna's Lucky 777

Mailing Address: 707 Osterman Ave Unit 1546 Deerfield, IL 60015

Premise Address: 5257 Swanson Rd Unit 4, Roscoe, IL 61073

Email: [REDACTED]

Business Phone: [REDACTED] Other Phone: _____ Fax: _____

Corporate Information (if applicable)

Illinois Corporate Registration Number: 04876024

Date of Incorporation/Formation: 07/01/2014

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: Society Insurance

Address: 150 Camelot Dr, Fond du Lac, WI 54936

Policy Number: BP19016078-3 Coverage Limits: \$2,000,000

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: 10 %

Food Sales: 10 %

General Merchandise (or other): _____ %

Net Terminal Income (gaming revenue): 80 %

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)



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RETAIL LIQUOR DEALER'S LICENSE APPLICATION
 §114 of Village of Roscoe Code of Ordinances

SECTION 1: Applicant Information

Primary Contact Person /Agent: Colton Lane

Licensee: Million Mile LLC DBA Cece's Lucky Slots

Business Name (d/b/a): Cece's Lucky Slots

Mailing Address: 11907 Main St Roscoe, IL 61073

Premise Address: 11907 Main St. Roscoe, IL

Email: [REDACTED]

Business Phone: [REDACTED] Other Phone: _____ Fax: _____

Corporate Information (if applicable)

Illinois Corporate Registration Number: 4275-9390 06395139 Date of Incorporation/Formation: 12/22/2015

Is corporation in good standing with Illinois Secretary of State: ☒ Yes ☐ No

If foreign corporation, date qualified to do business in Illinois: NA

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: Society Insurance Mosher Insurance

Address: 127 West 8th St. Monroe, WI 53566

Policy Number: BP23012562 Coverage Limits: 1,000,000

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:	<u>20</u>	%
Food Sales:	_____	%
General Merchandise (or other):	_____	%
Net Terminal Income (gaming revenue):	<u>80</u>	%

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)



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RETAIL LIQUOR DEALER'S LICENSE APPLICATION

§114 of Village of Roscoe Code of Ordinances

SECTION 1: Applicant Information

Primary Contact Person /Agent: Pette Gwizdala

Licensee: Pete Gwizdala

Business Name (d/b/a): Dandy's Slots

Mailing Address: 5066 Rockrose Ct Roscoe IL 61073

Premise Address: 5066 ROCKROSE CT. ROSCOE, IL 61073

Email: [REDACTED]

Business Phone: 815-270-0791

Other Phone: [REDACTED]

Fax:

Corporate Information (if applicable)

Illinois Corporate Registration Number: 37-1947955

Date of Incorporation/Formation:

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: Coyle-Kiley Insurance Agency, Inc. - Society Insurance

Address: 810 N. Alpine Rd, Rockford, IL 61107-3673

Policy Number: BP 10033197

Coverage Limits: 1,000,000

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: 15 %

Food Sales: %

General Merchandise (or other): %

Net Terminal Income (gaming revenue): 85 %

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)



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RETAIL LIQUOR DEALER'S LICENSE APPLICATION

§114 of Village of Roscoe Code of Ordinances

SECTION 1: Applicant Information

Primary Contact Person /Agent: Michael Capriola II

Licensee: Empire Slots Roscoe

Business Name (d/b/a): Empire Slots Roscoe / DBA Royalty Slots Roscoe

Mailing Address: 4747 Guilford Rd

Premise Address: 4972 Hononegah Rd

Email: [REDACTED]

Business Phone: 779-970-1483

Other Phone: [REDACTED]

Fax:

Corporate Information (if applicable)

Illinois Corporate Registration Number: 09945709

Date of Incorporation/Formation: 3/5/2021

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: Broadmoor Insurance

Address: 3923 East State Street

Policy Number: 10-2021-921

Coverage Limits: 1,000,000

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: 10 %

Food Sales: %

General Merchandise (or other): %

Net Terminal Income (gaming revenue): 90 %

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)



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RETAIL LIQUOR DEALER'S LICENSE APPLICATION

§114 of Village of Roscoe Code of Ordinances

SECTION 1: Applicant Information

Primary Contact Person /Agent: Thomas Santopoco
Licensee: _____
Business Name (d/b/a): JACKPOT Joes LLC
Mailing Address: 5059 Edgemere Ct. Roscoe, IL 61073
Premise Address: 5059 Edgemere Ct Roscoe, IL 61073
Email: _____
Business Phone: 815-270-0729 Other Phone: _____ Fax: N/A

Corporate Information (if applicable)

Illinois Corporate Registration Number: 03403777 Date of Incorporation/Formation: 11/8/2010
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: Badger Mutual Insurance Company
Address: 1134 North 9th Street Milwaukee, WI 53233
Policy Number: 1196503773 Coverage Limits: 1,000,000

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: _____ %
Food Sales: ☐ _____ %
General Merchandise (or other): ☐ _____ %
Net Terminal Income (gaming revenue): _____ %

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)



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RETAIL LIQUOR DEALER'S LICENSE APPLICATION

§114 of Village of Roscoe Code of Ordinances

SECTION 1: Applicant Information

Primary Contact Person /Agent: DIANA L RITE
Licensee: ADRI'S GAMING BOUTIQUE DBA LUCKY HORSESHOE SLOTS
Business Name (d/b/a): ADRI'S GAMING BOUTIQUE DBA LUCKY HORSESHOE SLOTS
Mailing Address: 4424 PRAIRIE RD AKFD, IL 61102
Premise Address: 5441 BRIDGE ST UNIT A ROSCOE, IL 61073
Email: [REDACTED]
Business Phone: 815-222-6742 Other Phone: _____ Fax: _____

Corporate Information (if applicable)

Illinois Corporate Registration Number: 70985284 Date of Incorporation/Formation: 10-31-2014
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: ECKBURG INSURANCE GROUP, INC
Address: P.O. BOX 15490 LOVES PARK, IL 61132
Policy Number: CPP1019119 Coverage Limits: 1,000,000

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: 1 %
Food Sales: 0 %
General Merchandise (or other): 0 %
Net Terminal Income (gaming revenue): 99 %

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)



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RETAIL LIQUOR DEALER'S LICENSE APPLICATION

§114 of Village of Roscoe Code of Ordinances

SECTION 1: Applicant Information

Primary Contact Person /Agent: Ezio Marino

Licensee: Suzzie, LLC

Business Name (d/b/a): Mama Sue's Deli & Slots

Mailing Address: 7390 Winding Way Roscoe IL 61073

Premise Address: 5428 Williams Dr. Roscoe IL 61073

Email: [REDACTED]

Business Phone: 815-270-1380

Other Phone: [REDACTED]

Fax: _____

Corporate Information (if applicable)

Illinois Corporate Registration Number: 07002017

Date of Incorporation/Formation: 5/30/18

Is corporation in good standing with Illinois Secretary of State: ☒ Yes ☐ No

If foreign corporation, date qualified to do business in Illinois: N/A

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: Illinois Casualty Company

Address: 323 Main St. Pecatonica IL 61063

Policy Number: LL 105108

Coverage Limits: \$1,000,000

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: 2.8 %

Food Sales: 0.3 %

General Merchandise (or other): 0 %

Net Terminal Income (gaming revenue): 96.9 %

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)



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RETAIL LIQUOR DEALER'S LICENSE APPLICATION

§114 of Village of Roscoe Code of Ordinances

SECTION 1: Applicant Information

Primary Contact Person /Agent: Pinewoods Restaurant Group, LLC

Licensee: ↓

Business Name (d/b/a): Molly's Deli

Mailing Address: 7431 E State St #137, Rockford IL 61108

Premise Address: 5520 Elevator Rd, Roscoe, IL 61073

Email: [REDACTED]

Business Phone: [REDACTED] Other Phone: _____ Fax: _____

Corporate Information (if applicable)

Illinois Corporate Registration Number: 04090285-6 Date of Incorporation/Formation: 11-15-2012

Is corporation in good standing with Illinois Secretary of State: ☒ Yes ☐ No

If foreign corporation, date qualified to do business in Illinois: N/A

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: Broadmoor Agency

Address: PO Box 17069, Rockford, IL 61110

Policy Number: 00768-99893 Coverage Limits: 1,000,000.00

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: 1.7 %

Food Sales: .5 %

General Merchandise (or other): 2.8 %

Net Terminal Income (gaming revenue): 95 %

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)



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RETAIL LIQUOR DEALER'S LICENSE APPLICATION

§114 of Village of Roscoe Code of Ordinances

SECTION 1: Applicant Information

Primary Contact Person /Agent: Ezio Marino

Licensee: Next Stop Enterprises LLC

Business Name (d/b/a): Next Stop Gaming

Mailing Address: 7390 Winding Way Roscoe IL 61073

Premise Address: 5215 Elevator Rd. Roscoe IL 61073

Email: [REDACTED]

Business Phone: 815-270-0760

Other Phone: [REDACTED]

Fax: _____

Corporate Information (if applicable)

Illinois Corporate Registration Number: 05543428

Date of Incorporation/Formation: 12/15/15

Is corporation in good standing with Illinois Secretary of State: ☒ Yes ☐ No

If foreign corporation, date qualified to do business in Illinois: N/A

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: Illinois Casualty Company

Address: 403 S Prairie St., Bethalto IL 62010-0205

Policy Number: LL104161

Coverage Limits: \$1,000,000

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: 6.2 %

Food Sales: 0 %

General Merchandise (or other): 0 %

Net Terminal Income (gaming revenue): 93.8 %

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

SECTION 1: Applicant Information

Primary Contact Person /Agent: Antonino (Tony) Pipitone
Licensee: Pipitone Inc.
Business Name (d/b/a): Slots of Fortune
Mailing Address: PO Box 66 Rockton, IL 61072
Premise Address: 4763 Bluestem Rd Roscoe, IL 61073
Email: [REDACTED]
Business Phone: 815-543-8801 Other Phone: _____ Fax: _____

Corporate Information (if applicable)

Illinois Corporate Registration Number: 6921-000-7 Date of Incorporation/Formation: 01/07/2014
Is corporation in good standing with Illinois Secretary of State: ☒ Yes ☐ No
If foreign corporation, date qualified to do business in Illinois: N/A

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: Rocktown Insurance Agency Inc (Society Insurance Inc.)
Address: 301 E. Main Street Rockton, IL 61072
Policy Number: BP 15032622 Coverage Limits: \$1,000,000.00

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: 4.3 %
Food Sales: 0 %
General Merchandise (or other): 0 %
Net Terminal Income (gaming revenue): 95.7 %

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)



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RETAIL LIQUOR DEALER'S LICENSE APPLICATION

§114 of Village of Roscoe Code of Ordinances

SECTION 1: Applicant Information

Primary Contact Person /Agent: Jessica Pipitone
Licensee: AGP 18 Inc.
Business Name (d/b/a): Slots of Fortune
Mailing Address: PO Box 66 Rockton, IL 61072
Premise Address: 4767 Bluestem Rd Roscoe, IL 61073
Email: [REDACTED]
Business Phone: 815-543-8801 Other Phone: [REDACTED] Fax: [REDACTED]

Corporate Information (if applicable)

Illinois Corporate Registration Number: 70278413 Date of Incorporation/Formation: 8/4/2015
Is corporation in good standing with Illinois Secretary of State: ☒ Yes ☐ No
If foreign corporation, date qualified to do business in Illinois: N/A

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: Marktown Insurance Company (Society Insurance Company)
Address: 301 E. Main St. Suite 1 Rockton, IL 61072
Policy Number: BP15032622 Coverage Limits: \$1,000,000.00

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: 3.96 %
Food Sales: _____ %
General Merchandise (or other): _____ %
Net Terminal Income (gaming revenue): 96.04 %

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)

2025 Liquor License

8 - Class C Package Store (Full Liquor)

CASEY'S RETAIL COMPANY dba CASEY'S GENERAL STORE #3536

HIGHLAND PARK CVS LLC dba CVS/PHARMACY #8524

GPM MIDWEST, LLC dba FAS MART #5155

GPM MIDWEST, LLC dba FAS MART #5224

KELLEY WILLIAMSON CO dba HONONEGAH MOBIL

KELLEY WILLIAMSON CO dba ROSCOE MOBIL

THORNTONS LLC dba THORNTONS #331

WALGREEN CO dba WALGREENS #6001



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RETAIL LIQUOR DEALER'S LICENSE APPLICATION

§114 of Village of Roscoe Code of Ordinances

SECTION 1: Applicant Information

Applicant: CASEY'S RETAIL COMPANY

Business Name (d/b/a): CASEY'S #3536

Primary Contact Person /Agent: KRISTINA BARBKNECHT, STORE MANAGER / AGENT (SAME AS LAST YEAR)

Mailing Address: CASEY'S RETAIL COMPANY, ONE SE CONVENIENCE BLVD., ANKENY, IA 50021

Premise Address: 5365 BRIDGE ST, ROSCOE, IL 61073

Email: [REDACTED]

Business Phone: 779-288-8196

Other Phone: CORP: 515-446-6404

Fax: CORP: 515-446-6303

Corporate Information (if applicable)

Illinois Corporate Registration Number: 6352-352-6

Date of Incorporation/Formation: 04/14/2004

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: ACE AMERICAN INSURANCE COMPANY

Address: 436 WALNUT ST., PHILADELPHIA, PA 19106

Policy Number: XSL G47300927

Coverage Limits: \$1,000,000

Anticipated Revenue

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

Alcohol Sales: 21 %

Food Sales: 44 %

General Merchandise (or other): 35 %

Net Terminal Income (gaming revenue): 0 %

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) | | |



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RETAIL LIQUOR DEALER'S LICENSE APPLICATION

§114 of Village of Roscoe Code of Ordinances

SECTION 1: Applicant Information

Primary Contact Person /Agent: Eva Chilinski
 Licensee: Highland Park OVS, LLC
 Business Name (d/b/a): OVS Pharmacy #8524
 Mailing Address: Chester Dr. #1160 Woonsocket RI 02895
 Premise Address: 4843 Blue Stem Road, Roscoe IL 61073
 Email: [REDACTED]
 Business Phone: 815-623-1696 Other Phone: _____ Fax: _____

Corporate Information (if applicable)

Illinois Corporate Registration Number: See Attached Date of Incorporation/Formation: 9-29-2001
 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: See Attached
 Address: _____
 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: 54 %
 Food Sales: 1.10 %
 General Merchandise (or other): 98.36 %
 Net Terminal Income (gaming revenue): 0 %

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)



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RETAIL LIQUOR DEALER'S LICENSE APPLICATION

§114 of Village of Roscoe Code of Ordinances

SECTION 1: Applicant Information

Primary Contact Person /Agent: Maria Gere, Director of Licensing

Licensee: GPM Midwest, LLC

Business Name (d/b/a): Fas Mart # 5155

Mailing Address: Attn: Licensing Dept; 8565 Magellan Pkwy, Ste 400, Richmond, VA 23227

Premise Address: 11607 Main St, Unit A, Roscoe, IL 61073

Email: [REDACTED]

Business Phone: (815) 516-8887 (store) Other Phone: (804) 730 1568 (corp, x1176- licensing) Fax: N/A

Corporate Information (if applicable)

Illinois Corporate Registration Number: 04964624 Date of Incorporation/Formation: 12/04/2014

Is corporation in good standing with Illinois Secretary of State: ☒ Yes ☐ No

If foreign corporation, date qualified to do business in Illinois: 12/11/2014

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: ACE American Insurance Co

Address: 436 Walnut St, Philadelphia, PA 19106

Policy Number: XSLG47309670 Coverage Limits: \$10,000,000 (Gen. Aggregate)

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: 10 %

Food Sales: 13 %

General Merchandise (or other): 77 %

Net Terminal Income (gaming revenue): 0 %

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)



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RETAIL LIQUOR DEALER'S LICENSE APPLICATION
 §114 of Village of Roscoe Code of Ordinances

SECTION 1: Applicant Information

Primary Contact Person /Agent: Maria Gere, Director of Licensing
 Licensee: GPM Midwest, LLC
 Business Name (d/b/a): Fas Mart # 5224
 Mailing Address: Attn: Licensing Dept; 8565 Magellan Pkwy, Ste 400, Richmond, VA 23227
 Premise Address: 9095 N. 2nd St, Roscoe, IL 61073
 Email: [REDACTED]
 Business Phone: (815) 315-4345 (store) Other Phone: (804) 730 1568 (corp, x1176- Fax: N/A
licensing)

Corporate Information (if applicable)

Illinois Corporate Registration Number: 04964624 Date of Incorporation/Formation: 12/04/2014
 Is corporation in good standing with Illinois Secretary of State: ☒ Yes ☐ No
 If foreign corporation, date qualified to do business in Illinois: 12/11/2014

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: ACE American Insurance Co
 Address: 436 Walnut St, Philadelphia, PA 19106
 Policy Number: XSLG47309670 Coverage Limits: \$10,000,000 (Gen. Aggregate)

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:	<u>8</u>	%
Food Sales:	<u>13</u>	%
General Merchandise (or other):	<u>79</u>	%
Net Terminal Income (gaming revenue):	<u>0</u>	%

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)



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RETAIL LIQUOR DEALER'S LICENSE APPLICATION

§114 of Village of Roscoe Code of Ordinances

SECTION 1: Applicant Information

Primary Contact Person /Agent: JOHN C GRIFFIN

Licensee: KELLEY WILLIAMSON COMPANY

Business Name (d/b/a): HONONEGAH MOBIL

Mailing Address: 1132 HARRISON AVE, ROCKFORD IL 61104

Premise Address: 5213 ELEVATOR RD, ROSCOE IL 61073

Email: [REDACTED]

Business Phone: 815-623-8457 Other Phone: _____ Fax: 815-623-8457

Corporate Information (if applicable)

Illinois Corporate Registration Number: 1738-829-1 Date of Incorporation/Formation: 1924

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: COYLE-KILEY

Address: 810 N ALPINE RD, ROCKFORD IL 61107

Policy Number: 6W184894 Coverage Limits: 1,000,000

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: 11 %

Food Sales: 11 %

General Merchandise (or other): 78 %

Net Terminal Income (gaming revenue): 0 %

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)



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RETAIL LIQUOR DEALER'S LICENSE APPLICATION
§114 of Village of Roscoe Code of Ordinances

SECTION 1: Applicant InformationPrimary Contact Person /Agent: JOHN C GRIFFINLicensee: KELLEY WILLIAMSON COMPANYBusiness Name (d/b/a): ROSCOE MOBILMailing Address: 1132 HARRISON AVE, ROCKFORD IL 61104Premise Address: 9789 NORTH 2ND STREET, ROSCOE IL 61073Email: [REDACTED]Business Phone: 815-623-6245 Other Phone: _____ Fax: 815-623-6245**Corporate Information (if applicable)**Illinois Corporate Registration Number: 1738-829-1 Date of Incorporation/Formation: 1924Is 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: COYLE-KILEYAddress: 810 N ALPINE RD, ROCKFORD IL 61107Policy Number: 6W184894 Coverage Limits: 1,000,000**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:	<u>12</u>	%
Food Sales:	<u>14</u>	%
General Merchandise (or other):	<u>74</u>	%
Net Terminal Income (gaming revenue):	<u>0</u>	%

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)



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RETAIL LIQUOR DEALER'S LICENSE APPLICATION

§114 of Village of Roscoe Code of Ordinances

SECTION 1: Applicant Information

Primary Contact Person /Agent: Paul Carley
Licensee: Thorntons LLC
Business Name (d/b/a): Thorntons #331
Mailing Address: 2600 James Thornton Way
Premise Address: 13555 Willowbrook Rd Roscoe, IL 61073
Email: [REDACTED]
Business Phone: 815-389-0467 Other Phone: 502-425-8022 Fax: none

Corporate Information (if applicable)

Illinois Corporate Registration Number: 0733810-4 Date of Incorporation/Formation: 10/29/1971
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: Marsh USA LLC
Address: 2929 Allen Parkway, Ste 2500 Houston, TX 77019
Policy Number: MWZ4-316401-24 Coverage Limits: 5,000,000

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: 10 %
Food Sales: 23 %
General Merchandise (or other): 67 %
Net Terminal Income (gaming revenue): 0 %

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)



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RETAIL LIQUOR DEALER'S LICENSE APPLICATION

§114 of Village of Roscoe Code of Ordinances

SECTION 1: Applicant Information

Primary Contact Person /Agent: Amber L. Shaffner

Licensee: Walgreen Co.

Business Name (d/b/a): Walgreens #06001

Mailing Address: P.O. Box 901, Deerfield, IL 60015

Premise Address: 5065 Hononegah Rd., Roscoe, IL 61073

Email: [REDACTED]

Business Phone: 815-623-5079

Other Phone: 847-527-4612

Fax: 847-368-6525

Corporate Information (if applicable)

Illinois Corporate Registration Number: 1084-348-1

Date of Incorporation/Formation: 2/15/1909

Is corporation in good standing with Illinois Secretary of State: ☒ Yes ☐ No

If foreign corporation, date qualified to do business in Illinois: N/A

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: Zurich American Insurance Co.

Address: Certificate attached

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: .07 %

Food Sales: 3 %

General Merchandise (or other): 96.93 %

Net Terminal Income (gaming revenue): 0 %

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)

2025 Liquor License

2 - Class D Beer & Wine (On Premise Only)

TOMAR LLC dba 815 SLOTS

USKANA HOSPITALITY GROUP dba JESSICA'S RESTAURANT



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: Antonino / Rose Birkardello
Licensee: Tomar LLC
Business Name (d/b/a): 815 Slots
Mailing Address: 14229 Manhattan St.
Premise Address: 11607 Main St. Roscoe
Email: [REDACTED]
Business Phone: (815) 543-2155 Other Phone: [REDACTED] Fax: [REDACTED]

Corporate Information (if applicable)

Illinois Corporate Registration Number: 12807929 Date of Incorporation/Formation: _____
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: Society Insurance Company
Address: 150 Camelot Dr. Fond du Lac, WI
Policy Number: BP24008333 Coverage Limits: \$1,000,000

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: 1 %
Food Sales: 65 %
General Merchandise (or other): 8 %
Net Terminal Income (gaming revenue): 34 %

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)



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RETAIL LIQUOR DEALER'S LICENSE APPLICATION

§ 114 of Village of Roscoe Code of Ordinances

SECTION 1: Applicant Information

Applicant: Lindita Mixha / Uskana Hospitality Group LLC

Business Name (d/b/a): Jessica's Restaurant

Primary Contact Person /Agent: Fati Mixha

Mailing Address: _____

Premise Address: 5091 Edgemere Court, Roscoe IL 61073

Email: contact@jessicas-restaurant.com

Business Phone: 815--623-2223

Other Phone: _____

Fax: _____

Corporate Information (if applicable)

Illinois Corporate Registration Number: 13397061

Date of Incorporation/Formation: 4-21-23

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: West Bend Insurance

Address: 810 N Alpine Road Rockford, IL 61107

Policy Number: A228239, A228227

Coverage Limits: _____

Anticipated Revenue

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

Alcohol Sales: 7 %

Food Sales: 93 %

General Merchandise (or other): _____ %

Net Terminal Income (gaming revenue): _____ %

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)

2025 Liquor License

7 - Class F Full Liquor (On Premise Only)

RJR GAMING INC dba BENNY'S SLOTS WINE & SPIRITS

HOFFMAN HOUSE OF EAST ROCKFORD INC dba FIREHOUSE PUB

LOU'S TAP, INC dba LOUIE'S TAP HOUSE

RYBO VENTURES INC dba POISON IVY PUB

VFW POST #2955 dba VFW POST 2955

PIETRO'S OF ROSCOE LLC dba PIETRO'S PIZZERIA

WHISKEY HOTEL BARBECUE LLC dba WHISKEY HOTEL BARBECUE



VILLAGE of ROSCOE

Item # 14.

10631 Main Street, P.O. Box 283, Roscoe IL 61073

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RETAIL LIQUOR DEALER'S LICENSE APPLICATION

§114 of Village of Roscoe Code of Ordinances

SECTION 1: Applicant Information

Primary Contact Person /Agent: RORY D. COLWELL

Licensee: RTR GAMING INC.

Business Name (d/b/a): BENNY'S SHOTS WINE SPIRITS

Mailing Address: 7544 HIDDEN CREEK LAKE ROSCOE, IL 61073

Premise Address: 5300 WILLIAMS DR. UNIT 10 N.E 5328 ROSCOE, IL 61073

Email: [REDACTED]

Business Phone: 815-270-0665 Other Phone: [REDACTED] Fax: [REDACTED]

Corporate Information (if applicable) 72496264

Illinois Corporate Registration Number: 84-3382921 Date of Incorporation/Formation: 10-11-19

Is corporation in good standing with Illinois Secretary of State: ☒ Yes ☐ No

If foreign corporation, date qualified to do business in Illinois: [REDACTED]

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: SEITZ INSURANCE CO.

Address: 1100 CRAWFORD ROAD BELOIT, WI 53511

Policy Number: BP 20033712 Coverage Limits: \$1,000,000

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: 56.9 %

Food Sales: 2.6 %

General Merchandise (or other): 0.9 %

Net Terminal Income (gaming revenue): 39.6 %

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) | | |



VILLAGE of ROSCOE

Item # 14.

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RETAIL LIQUOR DEALER'S LICENSE APPLICATION

§114 of Village of Roscoe Code of Ordinances

SECTION 1: Applicant Information

Primary Contact Person / Agent: Michael Prosser
 Licensee: Hoffman House of East Rockford
 Business Name (d/b/a): Fire House Pub
 Mailing Address: P.O. Box 968
 Premise Address: 10670 Main St
 Email: [REDACTED]
 Business Phone: 815 623-8389 Other Phone: _____ Fax: _____

Corporate Information (if applicable)

Illinois Corporate Registration Number: _____ Date of Incorporation/Formation: 8/20/74
 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: West Bend / Arthur Gallagher Risk Mngt.
 Address: 6837 E State St. Rockford IL 61108
 Policy Number: 15350 Coverage Limits: 1,000,000.00

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: 32 %
 Food Sales: 62 %
 General Merchandise (or other): 0 %
 Net Terminal Income (gaming revenue): 6 %

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)



VILLAGE of ROSCOE

Item # 14.

10631 Main Street, P.O. Box 283, Roscoe IL 61073

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RETAIL LIQUOR DEALER'S LICENSE APPLICATION

§114 of Village of Roscoe Code of Ordinances

SECTION 1: Applicant Information

Primary Contact Person /Agent: Ryan Asja

Licensee: Louis Tap Inc.

Business Name (d/b/a): Louis Tap House

Mailing Address: 899 Palau Pkwy, Rockford, IL. 61108

Premise Address: 5689 Elevator Rd. Roscoe, IL. 61073

Email: [REDACTED]

Business Phone: 815-270-1020 Other Phone: [REDACTED] Fax: [REDACTED]

Corporate Information (if applicable)

Illinois Corporate Registration Number: 70253933 Date of Incorporation/Formation: 7/2/2015

Is corporation in good standing with Illinois Secretary of State: ☒ Yes ☐ No

If foreign corporation, date qualified to do business in Illinois: [REDACTED]

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: Keystone Insurance Agency, Inc.

Address: 513 S. Phelps Ave. Rockford, IL. 61108

Policy Number: 154604-07136971 Coverage Limits: \$1,000,000.00

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: 41.85 %

Food Sales: 52.31 %

General Merchandise (or other): 19.7 %

Net Terminal Income (gaming revenue): 5.64 %

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) | | | |



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RETAIL LIQUOR DEALER'S LICENSE APPLICATION

§114 of Village of Roscoe Code of Ordinances

SECTION 1: Applicant Information

Primary Contact Person /Agent: Steve Quies
Licensee: Rybo Ventures Inc.
Business Name (d/b/a): Poison Ivy Pub
Mailing Address: 5765 Elevator rd Roscoe IL 61073
Premise Address: 5765 Elevator rd Roscoe IL 61073
Email: [REDACTED]
Business Phone: 8156231480 Other Phone: [REDACTED] Fax: [REDACTED]

Corporate Information (if applicable)

Illinois Corporate Registration Number: 61163104
34666634 Date of Incorporation/Formation: 02/01
Is corporation in good standing with Illinois Secretary of State: ☒ Yes ☐ No
If foreign corporation, date qualified to do business in Illinois: [REDACTED]

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: Coyle Kiley
Address: 810 N. Alpine rd
Policy Number: LL10012154 Coverage Limits: 1,000,000⁰⁰

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: 60 %
Food Sales: 40 %
General Merchandise (or other): 0 %
Net Terminal Income (gaming revenue): 0 %

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)



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RETAIL LIQUOR DEALER'S LICENSE APPLICATION

§114 of Village of Roscoe Code of Ordinances

SECTION 1: Applicant Information

Primary Contact Person /Agent: MAURICE J. BUFFO
Licensee: ROSCOE VFW POST 2955
Business Name (d/b/a): ROSCOE VFW POST 2955
Mailing Address: 11385 2ND ST.
Premise Address: SAME AS ABOVE
Email: [REDACTED]
Business Phone: 815-623-7663 Other Phone: _____ Fax: _____

Corporate Information (if applicable)

Illinois Corporate Registration Number: 36-334-8230 Date of Incorporation/Formation: 1-1-1944
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: US INSURANCE CO. OF AMERICA
Address: 3131 GREENHEAD DR. SPRINGFIELD, IL 62711
Policy Number: 201L0000103BOP Coverage Limits: \$ 2,000,000

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: 60 %
Food Sales: 4 %
General Merchandise (or other): 1 %
Net Terminal Income (gaming revenue): 35 %

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)



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RETAIL LIQUOR DEALER'S LICENSE APPLICATION

§114 of Village of Roscoe Code of Ordinances

SECTION 1: Applicant Information

Primary Contact Person /Agent: Matthew B. Yavunke
Licensee: Pietros of Roscoe, LLC
Business Name (d/b/a): Pietros Pizzeria
Mailing Address: 5724 elevator Rd Roscoe IL 61073
Premise Address: 5724 elevator Rd Roscoe IL 61073
Email: [REDACTED]
Business Phone: [REDACTED] Other Phone: _____ Fax: _____

Corporate Information (if applicable)

Illinois Corporate Registration Number: 03865703 Date of Incorporation/Formation: 04-19-2012
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: _____
Address: _____
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: 10 %
Food Sales: 65 %
General Merchandise (or other): 5 %
Net Terminal Income (gaming revenue): 20 %

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)



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RETAIL LIQUOR DEALER'S LICENSE APPLICATION
 §114 of Village of Roscoe Code of Ordinances

SECTION 1: Applicant Information

Primary Contact Person /Agent: William L Hendrickson

Licensee: Whiskey Hotel Barbecue LLC

Business Name (d/b/a): Whiskey Hotel Barbecue

Mailing Address: 13954 Dorr Rd. South Beloit IL 61080

Premise Address: 5522 Elevator Rd. Roscoe IL 61073

Email: [REDACTED]

Business Phone: [REDACTED] Other Phone: [REDACTED] Fax: [REDACTED]

Corporate Information (if applicable)

Illinois Corporate Registration Number: 11822703 Date of Incorporation/Formation: 05/16/2022

Is corporation in good standing with Illinois Secretary of State: ☒ Yes ☐ No

If foreign corporation, date qualified to do business in Illinois: [REDACTED]

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: Gary J Bach Agency - Erie Insurance Company

Address: 100 Erie Insurance Place Erie, PA 16530

Policy Number: Q61 0436183 Coverage Limits: 1,000,000

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:	<u>14</u>	%
Food Sales:	<u>84</u>	%
General Merchandise (or other):	<u>2</u>	%
Net Terminal Income (gaming revenue):	<u>0</u>	%

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)

2025 Liquor License

2 - Class G Package Store (Beer & Wine)

LOVES TRAVEL STOPS & COUNTRY STORE dba LOVE'S TRAVEL STOP
#322

SPEEDWAY LLC dba SPEEDWAY 3962



VILLAGE of
ROScoe

10631 Main Street, P.O. Box 283, Roscoe IL 61073

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RETAIL LIQUOR DEALER'S LICENSE APPLICATION

§114 of Village of Roscoe Code of Ordinances

SECTION 1: Applicant Information

Primary Contact Person /Agent: Licensing Department/ Alcohol & Tobacco SME

Licensee: Love's Travel Stops & Country Stores, Inc.

Business Name (d/b/a): Love's Travel Stop #322

Mailing Address: Attn: Licensing, PO Box 26210 Oklahoma City, OK 73126

Premise Address: 13477 Quality Drive Roscoe, IL 61073

Email: [REDACTED]

Business Phone: 815-389-1923

Other Phone: [REDACTED]

Fax: N/A

Corporate Information (if applicable)

Illinois Corporate Registration Number: 6216-418-2

Date of Incorporation/Formation: 12/29/1986

Is corporation in good standing with Illinois Secretary of State: ☒ Yes ☐ No

If foreign corporation, date qualified to do business in Illinois: 04/16/2002

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: Aon Risk Services Southwest, Inc.

Address: 1300 Post Oak Blvd., Suite 1400 Houston, TX 77056

Policy Number: XSLG48912783

Coverage Limits: See attached COI.

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: 1 %

Food Sales: 52 %

General Merchandise (or other): 41 %

Net Terminal Income (gaming revenue): 6 %

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)



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RETAIL LIQUOR DEALER'S LICENSE APPLICATION

§114 of Village of Roscoe Code of Ordinances

SECTION 1: Applicant Information

Primary Contact Person /Agent: James Baker
Licensee: Speedway LLC
Business Name (d/b/a): Speedway 3962
Mailing Address: PO Box 139044 Dallas TX 75313
Premise Address: 5951 E Rockton Rd, Roscoe, IL 61073
Email: [REDACTED]
Business Phone: 815-389-4920 Other Phone: [REDACTED] Fax: [REDACTED]

Corporate Information (if applicable)

12647352
Illinois Corporate Registration Number: 31-1551430 Date of Incorporation/Formation: 7/18/97
Is corporation in good standing with Illinois Secretary of State: ☒ Yes ☐ No
If foreign corporation, date qualified to do business in Illinois: [REDACTED]

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: [REDACTED]
Address: 5951 E. Rockton rd Roscoe, IL 61073
Policy Number: 9941258 Coverage Limits: [REDACTED]

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:	_____ %
Food Sales:	_____ %
General Merchandise (or other):	_____ %
Net Terminal Income (gaming revenue):	_____ %

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)

RECEIVED
NOV 04 2024
Licensing Department

2025 Liquor License

2 - Class CT Caterer Retailer (Full Liquor)

PERFECTLY SEASONED LLC dba PERFECTLY SEASONED
HOFFMAN HOUSE OF EAST ROCKFORD INC dba FIREHOUSE PUB



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: Erin U. Bedows
Licensee: Perfectly Seasoned, LLC
Business Name (d/b/a): _____
Mailing Address: 11013 Main Street Roscoe, IL 61073
Premise Address: same
Email: _____
Business Phone: 815-242-7744 Other Phone: _____ Fax: _____

Corporate Information (if applicable)

Illinois Corporate Registration Number: 07121814 Date of Incorporation/Formation: 10/30/2018
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: Hartford Underwriters Insurance Company
Address: 690 Asylum Ave Hartford CT 06116
Policy Number: _____ Coverage Limits: \$1 million / \$2 million

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: 5.1 %
Food Sales: 107.87 %
General Merchandise (or other): 27.03 %
Net Terminal Income (gaming revenue): — %

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) frontdesk@villageofroscoe.com

RETAIL LIQUOR DEALER'S LICENSE APPLICATION

§114 of Village of Roscoe Code of Ordinances

SECTION 1: Applicant Information

Applicant: Hoffman House of East Rockford
Business Name (d/b/a): FireHouse Pub
Primary Contact Person /Agent: Michael Prosser
Mailing Address: PO Box 968 Roscoe IL 61073
Premise Address: 10670 Main St
Email: [REDACTED]
Business Phone: 815623 8389 Other Phone: _____ Fax: _____

Corporate Information (if applicable)

Illinois Corporate Registration Number: 5563127 Date of Incorporation/Formation: 8/20/74
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: West Bend / Arthur Gallagher Risk Mgt.
Address: 6838 E State St. Rockford IL 61006
Policy Number: 15350 Coverage Limits: _____

Anticipated Revenue

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

Alcohol Sales: 50 %
Food Sales: 50 %
General Merchandise (or other): _____ %
Net Terminal Income (gaming revenue): _____ %

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
(new licenses and license class changes only) | | \$ 500.00 |

VILLAGE OF ROSCOE

AGENDA ITEM - STAFF REPORT



Item # 17.

Agenda Item: Discussion and Recommendation of a Policy for Subdivision Entrance Maintenance & Signage

Date: July 12, 2024 – updated 11/22/2024

Meeting: Village Board – 12/3/2024

Prepared by: Josef Kurlinkus

Department: Administration

Overview/Background Information

The Village Board of Trustees has requested that staff create a draft policy related to the uniform maintenance of subdivision entryways and signage. The attached policy identifies the responsibilities of the Village in maintaining subdivision entryway signage and landscaping & sets a maximum \$ amount for the installation of new signage outside of what the developer has installed upon dedication of the subdivision. It also provides the process for HOAs or neighborhood associations to request more elaborate signs & landscaping to be maintained by the association.

Key Issues

- Responsibility of basic maintenance of signs and landscaping on Village ROW or Property is that of the Village.
- Signs on private property remain responsibility of property owner (generally an HOA).
- HOAs may request that they be allowed to install Lighting or Irrigation, but this will be responsibility of the HOA.
- HOAs may request a grant up to the established dollar amount of replacement & repair to be set by the Board (draft policy identifies \$3500), and to install more elaborate signage / landscaping upon request of 51% of Owners in the effected Plat.

Fiscal Note/Budget Impact

The policy puts in place procedures for ongoing maintenance and repair of subdivision signage, which should limit the budgetary impact to the Village for any given year.

Prior Legislative Actions

The draft policy was initially discussed by the COTW on July 19, 2024, and subsequently reviewed and discussed on November 19, 2024 where it was recommended to the Board for approval.

Action Required/Recommendation

Approval of Resolution 2024-51, formally adopting the subdivision maintenance policy.

Attachments

Subdivision Entrance Maintenance Policy
Resolution 2024-51

**VILLAGE OF ROSCOE, ILLINOIS
RESOLUTION NO. 2024-R51**

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE VILLAGE OF ROSCOE
ADOPTING A SUBDIVISION ENTRANCE MAINTENANCE POLICY FOR
RESIDENTIAL SUBDIVISIONS LOCATED THE VILLAGE OF ROSCOE**

WHEREAS, the Village of Roscoe recognizes the importance of maintaining aesthetically pleasing and functional subdivision entrance signage and associated features within its jurisdiction; and

WHEREAS, the Village seeks to formalize its approach to the repair, replacement, and maintenance of subdivision entrance signs and associated infrastructure located within the Village's Right-of-Way (ROW); and

WHEREAS, the Subdivision Entrance Maintenance Policy establishes clear guidelines for responsibilities, standards, and procedures concerning subdivision entrance signage, support walls, landscaping, lighting, and irrigation systems; and

WHEREAS, the Policy ensures that the Village prioritizes maintenance efficiency, cost-effectiveness, and compliance with existing ordinances while allowing for community and homeowner association (HOA) involvement in upgrades and enhancements; and

WHEREAS, the Village Board of Trustees has reviewed the proposed Policy and finds it to be in the best interests of the Village and its residents

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

- 1. Adoption of Policy:** The Subdivision Entrance Maintenance Policy, as attached hereto as Exhibit "A", and incorporated by reference, is hereby adopted as the official policy of the Village regarding the maintenance, repair, and replacement of subdivision entrance signage and associated features.
- 2. Implementation:** The Village Planning and Community Development Department, in coordination with the Public Works Department, is authorized and directed to implement the provisions of the Policy.
- 3. Severability:** If any section, paragraph, clause, or provision of this Resolution or the attached Policy shall be deemed invalid or unenforceable, such invalidity or unenforceability shall not affect the remaining provisions.
- 4. Effective Date:** This Resolution shall be in full force and effect upon its passage and approval.

[SIGNATURE PAGE TO FOLLOW]

2024-R51				
1st Read:				
PASSED BY ROLL CALL VOTE ON:				
NAME	AYE	NAY	ABSTAIN	ABSENT
Trustee William Babcock				
Trustee Stacy Mallicoat				
Trustee Susan Petty				
Trustee Justin Plock				
Trustee Michael Sima				
Trustee Michael Wright				
President Carol A. Gustafson				

APPROVED DECEMBER 03, 2024**ATTEST:**_____
VILLAGE PRESIDENT_____
VILLAGE CLERK

Exhibit “A”
(Resolution 2024-R51)

Subdivision Maintenance Policy

SUBDIVISION ENTRANCE MAINTENANCE POLICY

- A. Purpose.** The purpose of this policy is to identify the Village's stance regarding the repair and/or replacement of subdivision entrance signs and support walls within the Village's Right-of-Way (ROW); the maintenance and/or replacement of said signs and/or support walls; and the addition of new features such as lighting, fencing, irrigation, seasonal color, and annual plantings.
- B. General Standards.** The repair, replacement, or alteration of an existing subdivision entrance sign and/or support wall shall adhere to the requirements identified within the Village Sign Ordinance. The Applicant shall coordinate with the Zoning Administrator and/or the Village Planning Department to ensure the requirements of this ordinance are met.
- C. Subdivision entrance signs located on private property.** Maintenance and repair of subdivision entrance signs not located within the Village's right-of-way, or upon Village owned property shall be the sole responsibility of the established HOA or owner of the parcel upon which the signage is located. An HOA or parcel owner may request that the Village assume responsibility for the repair and maintenance of such signage, however, prior to assuming any such responsibility for repair or maintenance, the HOA or owner of the parcel on which the sign is located shall be required to dedicate that portion of the of the parcel as public right-of-way or to deed the ownership of the parcel to the Village of Roscoe. The Village shall not maintain or repair subdivision entrance signs located on private property.
- D. Maintenance, repair and replacement of existing subdivision signs and/or support walls.**

The Village shall maintain, repair and/or replace all subdivision signs and/or replacement walls within the Village Right-of-Way (ROW) only and not under the jurisdiction or maintained by an established Homeowner's Association (HOA) in accordance with the following:

1. **Repair:** Repair and maintenance of current signage shall always be considered as the first option for the Village's maintenance program. Repair shall be limited to repainting the monument sign, sign panel and/or the individual letters affixed to the support walls identifying the name of the subdivision no more than once every five (5) years. A standardized palette of paint colors shall be maintained by the Village Planning & Community Development Department and shall be used to repaint existing signs.
2. **Removal and/or replacement:** Should an existing sign become damaged or deteriorated beyond economic repair, as determined by Public Works Director, the Village shall remove and dispose of said sign. The sign shall then be replaced at an amount not to exceed \$3,500 per subdivision in accordance with the following:
 - a. Signs shall be replaced in accordance with a standardized sign template as determined by the Village Planning Department to include material, color, shape, size and font.

DRAFT FOR APPROVAL

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

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

C. Maintenance, repair and replacement of existing landscaping, irrigation and lighting.

1. Landscaping: The Village shall maintain plant material and landscape mulch at the subdivision entrances. Any new and/ or additional plant material that is above and beyond what was initially approved and accepted by the Village shall be approved in advance by the Public Works Director, and shall be paid for and maintained at the sole expense of the established HOA or group of homeowners within a subdivision.

2. Irrigation Systems.

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

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

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

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

DRAFT FOR APPROVAL

- a. Established HOA or group of homeowners within a subdivision desiring to assume responsibility for these systems, they may do so only after submitting a request for transfer of maintenance responsibilities to the Village, and receiving approval for such transfer from the Village Board of Trustees.
- b. Established HOA or group of homeowners within a subdivision desiring to assume responsibility for these systems, they may do so only after submitting a request for transfer of maintenance responsibilities to the Village, and receiving approval for such transfer from the Village Board of Trustees.
- c. Upon approval of the transfer of ownership and maintenance responsibilities the established HOA or group of homeowners within a subdivision shall become solely responsible for all maintenance and repair costs associated with the lighting system. The Village shall not participate in, nor shall they assume payment of any utility bills associated with the maintenance of these systems.

D. Upgrade and/ or replacement – Non-standard. In the event that a subdivision sign is located within the Village ROW and a group of homeowners within a subdivision with or without an HOA desire to replace their subdivision sign with something other than the current signage, or different than the standardized sign template as determined by the Village Planning Department, the following information shall be submitted to the Village Planning Department for consideration:

1. **Petition.** A petition containing the signatures of not less than fifty (50) percent plus one (1) of the property owners within the subdivision plat where the entrance sign is located. Signatures from renters shall not be deemed as consent.

The petition shall include language indicating those signing are aware that all design and construction costs, and future maintenance responsibilities of signage and surrounding landscaping to include pruning of plants, mulching of plant beds, irrigation systems, lighting, etc. , are the sole responsibility of the established HOA or the group of homeowners within the subdivision.

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

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

5. **Village Board Approval:** Upgrades and replacements beyond the standard sign replacement of the Village shall require prior approval of Village Board.

6. **Sign Grant:** Should the Village Board approve this request, the group of homeowners may be eligible for a \$3,500 grant per sub-division, based upon budgeted funds. If the Village Board approves and authorizes the grant, the group of homeowners within a subdivision shall become

DRAFT FOR APPROVAL

solely responsible for all maintenance and repair costs of associated signage and landscaping of the subdivision entrance. The Village shall not participate in any maintenance responsibility or utility costs associated with subdivision entrances.

VILLAGE OF ROSCOE

AGENDA ITEM - STAFF REPORT



VILLAGE OF
ROSCOE

Item # 18.

Agenda Item: Approval of Work Order with Vandewalle & Associates for Main Street Overlay Zoning District

Date: 11/15/2024 updated: 11/22/2024

Meeting: VB – December 03, 2024

Prepared by: Josef Kurlinkus

Department: Planning / Zoning

Overview/Background Information

The Village of Roscoe is actively pursuing the redevelopment of its Main Street area to create a vibrant, mixed-use district that reflects the community's goals and vision as outlined in the "Main Street District Plan" prepared by The Place Foundry. To facilitate this redevelopment, the Village seeks to create and implement a Main Street Overlay Zoning District. This initiative will ensure the zoning regulations align with the desired land use patterns, aesthetic standards, and functionality of the Main Street area.

Vandewalle & Associates, the Village's current zoning consultant, has submitted a Work Order outlining their proposal to draft and implement the overlay zoning district. Their approach builds on the recommendations of the "Main Street District Plan" and includes ordinance amendments, mapping, public engagement, and final adoption.

The Work Order from Vandewalle & Associates details a comprehensive eight-task process to complete the overlay zoning district:

Draft Initial Overlay Text: Review the "Main Street District Plan" to prepare the initial text for the overlay district.

Revise Based on Staff Input: Incorporate Village Staff feedback into a second draft.

Public Open House: Facilitate community engagement to gather input on the proposed overlay districts.

Zoning Board of Appeals (ZBA) Review: Present public feedback and a revised draft to the ZBA for initial review.

Prepare Third Draft and Mapping: Finalize the text and prepare zoning maps based on additional comments.

Staff Report and Public Hearing: Develop a comprehensive staff report and facilitate a ZBA public hearing for feedback and potential approval.

Village Board Adoption: Present the final draft to the Village Board for consideration and adoption.

Final Deliverables: Provide adopted text, maps, and digital files in ArcGIS format to Village Staff.

Fiscal Note/Budget Impact

The total cost for the proposed services is not to exceed \$7,750. Work is scheduled to begin on December 1, 2024, and be completed by May 31, 2025.

Prior Legislative Action

Approval by COTW recommended at 11/19/2024 meeting.

Action Required/Recommendation

Staff recommends that the Village Board approve the Work Order with Vandewalle & Associates for the creation of the Main Street Overlay Zoning District. This partnership will provide the technical expertise and community engagement necessary to ensure the zoning ordinance reflects the goals and objectives of the Main Street redevelopment initiative.

Attachments

Vandewalle & Associates Work Order #01
Resolution 2024-R50

**VILLAGE OF ROSCOE, ILLINOIS
RESOLUTION NO. 2024-R50**

**A RESOLUTION AUTHORIZING THE VILLAGE TO ENTER INTO A
PROFESSIONAL SERVICES AGREEMENT WITH VANDEWALLE &
ASSOCIATES, INC FOR THE PERFORMANCE OF CONSULTING SERVICES
IN RELATION TO THE CREATION OF A MAIN STREET CORRIDOR
OVERLAY ZONING DISTRICT**

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 development of a long-term vision and plan related to a Main Street Corridor in the Village; and

WHEREAS, the Village of Roscoe is in need of consulting services related to the development and implementation of this long term plan, which includes providing for an zoning district which will allow the development of properties in the district conforming to the Village's plans; and

WHEREAS, the President and Board of Trustees of the Village of Roscoe have determined that it is necessary to have a qualified land planning and urban design firm perform such place making and consulting services; and

WHEREAS, Vandewalle & Associates, Inc. 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 Vandewalle & Associates, Inc. to assist the Village with the development and implementation of its plans; and

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 Vandewalle & Associates, Inc to provide the Village with services related to the development of a Main Street Corridor overlay zoning district, as outlined in the scope of services, attached hereto as **Exhibit "A"**.

[Signature page to Follow]

2024-R50				
1 st Read:				
PASSED BY ROLL CALL VOTE ON:				
NAME	AYE	NAY	ABSTAIN	ABSENT
Trustee William Babcock				
Trustee Stacy Mallicoat				
Trustee Susan Petty				
Trustee Justin Plock				
Trustee Michael Sima				
Trustee Michael Wright				
President Carol A. Gustafson				

APPROVED DECEMBER 03, 2024

ATTEST:

VILLAGE PRESIDENT

VILLAGE CLERK

Exhibit “A”
(Resolution 2024-R50)

Scope of Services



November 11, 2024

Work Order Number 0001; Main Street Overlay Zoning District Amendments Services

This Work Order is made under the terms and conditions established in the Agreement for Consulting Services, dated February 29, 2024 between “Client”, Village of Roscoe, Illinois, and VANDEWALLE & ASSOCIATES, INC. All capitalized terms contained herein have the meaning set forth in the Agreement.

Section A Scope of Services

VANDEWALLE & ASSOCIATES agrees to provide the Village with the following “Services”:

VANDEWALLE & ASSOCIATES will undertake the following tasks in conducting a review, amendment, mapping, and adoption of Main Street Overlay Zoning Districts for the Village of Roscoe. Specifically, this work entails:

- Review “Main Street District Plan” recommendations, propose map amendments to formally map said corridors, and amend ordinance language as necessary.
- Propose text amendments to the zoning ordinance to create two new overlay districts in the Main Street area to accomplish the goals and objectives set forth in the “Main Street District Plan” created by The Place Foundry for the Village.

120 East Lakeside Street • Madison, Wisconsin 53715 • 608.255.3988 • 608.255.0814 Fax
247 Freshwater Way Suite 500 • Milwaukee, Wisconsin 53204 • 414.988-8631
www.vandewalle.com

Task One: Draft #1 of Overlay Text

VANDEWALLE & ASSOCIATES will review the “Main Street District Plan”, completed by The Place Foundry for zoning recommendations and applicable topics that will require ordinance amendments to successfully implement the plan. After the first draft of the ordinance is complete, VANDEWALLE & ASSOCIATES will participate in one meeting with Village staff to review Village Staff comments and suggested revisions.

Task Two: Draft #2 of Overlay Text

VANDEWALLE & ASSOCIATES will receive comments from Village Staff and implement them in a second draft of the ordinance text amendment.

Task Three: Public Open House and Draft Summary of Public Input

VANDEWALLE & ASSOCIATES will coordinate a public open house to provide an opportunity for residents and stakeholders to learn about the Main Street Overlay districts and offer input before the amendment is forwarded for adoption. The intent of this event is to provide members of the public who may not otherwise attend a ZBA or Village Board meeting a chance to voice their support or concerns for the project. Both written and verbal feedback will be collected from participants and VANDEWALLE & ASSOCIATES will summarize the feedback to be shared with Village Staff and the ZBA.

Task Four: First ZBA Meeting to Review Draft #2 and Public Input from Open House

VANDEWALLE & ASSOCIATES will prepare the public comments gathered from the open house and create a staff report for a ZBA meeting to thoroughly describe the proposed changes to the existing ordinance in Draft #2 of the text amendment. ZBA will provide feedback for VANDEWALLE & ASSOCIATES staff regarding the project. This will be virtually attended by VANDEWALLE & ASSOCIATES staff to reduce travel costs.

Task Five: Draft #3 of Overlay Text and Map

VANDEWALLE & ASSOCIATES will draft a third iteration of the proposed text amendments incorporating comments from Village staff, the general public, and the ZBA. If needed, VANDEWALLE & ASSOCIATES will also provide a map of the two new zoning overlay districts.

Task Six: Staff Report, Public Hearing, and Second ZBA Meeting

VANDEWALLE & ASSOCIATES will prepare a staff report detailing the changes to the zoning ordinance proposed in the third iteration of the amendment. This will be used for a ZBA meeting and will include a public hearing and the ZBA will take action on the text amendment. This meeting will be attended virtually by VANDEWALLE & ASSOCIATES staff to reduce travel costs.

Task Seven: Village Board Adoption Meeting

VANDEWALLE & ASSOCIATES will attend the Village Board adoption meeting to present the public draft ordinance and map. This meeting will be attended virtually by VANDEWALLE & ASSOCIATES staff to reduce travel costs.

Task Eight: Adopted Overlay Zoning Text and Map

VANDEWALLE & ASSOCIATES will prepare the adopted version of the ordinance and map and provide the digital ArcGIS files to Villages Staff.

Section B Schedule

Services in this Work Order shall commence from December 1, 2024 and be in effect through May 31, 2025.

Section C Costs

All work will be completed on a time and materials basis with the budget for this Work Order not to exceed \$7,750.

VANDEWALLE & ASSOCIATES

Village of Roscoe/Work Order #0001

November 11, 2024

4

Except to the extent modified herein, all terms and conditions of the original Agreement shall continue in full force and effect.

Village of Roscoe

By:

Signature of Authorized Representative_____
Date_____
Printed Name_____
Title**VANDEWALLE & ASSOCIATES, INC.**

By:

*Nonna Anderson*_____
Nonna Anderson, Business Manager_____
Date

**VILLAGE OF ROSCOE, ILLINOIS
RESOLUTION NO. 2024-R52**

**A RESOLUTION OF THE CORPORATE AUTHORITIES OF THE VILLAGE OF
ROSCOE AUTHORIZING AND ALLOCATING THE USE OF AMERICAN RESCUE
PLAN FUNDS FOR THE PROVISION OF GOVERNMENT SERVICES.**

WHEREAS, the United States Congress passed the American Rescue Plan Act of 2021, effective March 11, 2021 (“ARPA” or the “Act”).

WHEREAS, the Act created the Coronavirus Local Fiscal Recovery Fund (“CLFRF”) which, among other things, appropriated money to cities, non-entitlement units of local government, and counties to mitigate the fiscal effects stemming from the public health emergency with respect to the Coronavirus Disease (“COVID-19”); and

WHEREAS, Village of Roscoe (the “Village”) has received a distribution of funds (“ARPA Funds”) through the CLFRF; and

WHEREAS, the Final Rule adopted by the Department of Treasury provides that participants may use ARPA Funds for the provision of government services up to the amount of the experienced revenue loss, whether that be the standard allowance amount or the amount calculated using the formula set forth in the Rule; and

WHEREAS, the Village, has elected to take the “standard allowance”, and presume that up to \$10 million in revenue, but not to exceed the Village’s award of \$1,430,249.68, has been lost due to the public emergency, and to use such funds for the provision of government services; and

WHEREAS, the Board of Trustees (the “Board”) has identified several projects and expenditures which, in the judgment of the Board, qualify as a permitted uses of the ARPA Funds, in direct support of the provision of governmental services, and which the Village has obligated itself to prior to December 31, 2024; and

**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 foregoing recitals are incorporated herein as findings of the Village of Roscoe Board of Trustees.

Section 2. That Board of Trustees hereby allocates its American Rescue Plan Act (ARPA) funds for the provision of governmental services, consisting of the following projects:

Project Name	Amount
Porter Park Cabin Maintenance	\$259,935.32
Purchase of Motorola Police Radios	\$286,833.40
Porter Park Fitness Court Equipment	\$110,000.00
Bridge Street Multiuse Parking Facility	\$600,000.00
Public Works Facility Maintenance	\$594,972.19
Total Allocation	\$1,851,740.91

Section 3. That should any of the foregoing projects or expenses classified under this resolution for the provision of governmental services be deemed ineligible by the Department of Treasury, the Village shall provide for the redesignation of said funds to expenditures related to the provision of governmental services, provided that such costs were incurred during the period of time, beginning March 3, 2021, with all funds obligated by December 31, 2024 and all funds spent by December 31, 2026.

Section 4. Any portion of any other ordinance or resolution in conflict with this resolution is hereby expressly repealed to the extent of the conflict.

Section 5. All other portions of the Code of Ordinances of the Village of Roscoe shall remain in full force and effect.

2024-R52				
1st Read:				
PASSED BY ROLL CALL VOTE ON:				
NAME	AYE	NAY	ABSTAIN	ABSENT
Trustee William Babcock				
Trustee Stacy Mallicoat				
Trustee Susan Petty				
Trustee Justin Plock				
Trustee Michael Sima				
Trustee Michael Wright				
President Carol A. Gustafson				

APPROVED DECEMBER 03, 2024

ATTEST:

VILLAGE PRESIDENT

VILLAGE CLERK

VILLAGE OF ROSCOE

AGENDA ITEM - STAFF REPORT



Item # 20.

Agenda Item: Discussion of the Village applying for a **National Fitness Campaign** grant for the installation of a **NFC Fitness Court**.

Date: October 31, 2024

Meeting: COTW – November 5, 2024

Prepared by: Josef Kurlinkus

Department: Parks

Overview/Background Information

As part of the Porter Park expansion project, the Village of Roscoe is exploring opportunities to enhance community wellness and outdoor recreational resources. One initiative under consideration is the installation of a Fitness Court, a state-of-the-art outdoor bodyweight circuit training system designed by the National Fitness Campaign (NFC). This project aligns with our commitment to promoting healthy lifestyles and expanding accessible fitness options for our residents. Additionally, the installation of the Fitness Court at Porter Park would support the site concepts and uses approved under the Village's previously awarded Open Space Lands Acquisition and Development (OSLAD) grant, ensuring cohesion with the established vision for Porter Park's development. By securing this grant, the Village can offset costs associated with the installation and construction of the Fitness Court, making this project both economically viable and beneficial to the community.

Key Issues

- review Fitness Court concept and if it fits with the uses at porter park.
- The Village has completed prequalification for the grant.
- If awarded, the Village would install in summer/fall of 2025.
-

Fiscal Note/Budget Impact

The grant, if awarded, will provide partial funding toward the cost of the Fitness Court installation. The remaining costs would be covered by Village resources allocated to the Porter Park expansion and would be credited towards the Village's matching contribution for the park development under the OSLAD grant. The grant is for \$50,000, with a Village contribution of approximately \$100,000.

Prior Legislative Actions

n/a

Action Required/Recommendation

Staff recommends that the Village Board approve the submission of an application to the National Fitness Campaign for grant funding to support the installation of a Fitness Court at Porter Park.

Attachments

NFC 2025 Municipal Briefing Deck

**VILLAGE OF ROSCOE, ILLINOIS
RESOLUTION NO. 2024-R53**

Item # 20.

**RESOLUTION TO ADOPT AND ALLOCATE FUNDS FOR AN OUTDOOR FITNESS COURT®
AS PART OF THE 2024 NATIONAL FITNESS CAMPAIGN**

WHEREAS, the Village of Roscoe has submitted a Grant Application to National Fitness Campaign (NFC) for participation in their 2024 initiative to install and activate outdoor Fitness Courts® in over 1000 municipalities and schools across the country, and;

WHEREAS, the Village of Roscoe will accept a \$50,000 National Grant from the NFC Grant Committee and Statewide Partners, and endeavor to provide a local match in the amount of \$110,000.00 from budgeted or internal funds within fiscal year 2024 to promote and implement a free-to-the-public outdoor Fitness Court®, and;

WHEREAS, the Village of Roscoe will endeavor to provide a local funding confirmation in the amount designated on the quote detailing the remaining funds for participation, provided by the National Fitness Campaign, as identified on the official Grant Program Requirement document; and

WHEREAS, the Board of Trustees of the Village of Roscoe believes joining the National Fitness Campaign is an important step in building a healthier community, commits to funding/fundraising to participate in NFC's 2024 Campaign, and will earn local and regional recognition as a leader in providing accessible health and wellness infrastructure and programs; and

NOW THEREFORE BE IT RESOLVED by the Board of Trustees of the Village of Roscoe, that by the adoption of this Resolution collaborate with NFC to join the National Fitness Campaign, implement the outdoor Fitness Court® program, and make fitness free for community residents and visitors.

2024-R53				
1st Read:				
PASSED BY ROLL CALL VOTE ON:				
NAME	AYE	NAY	ABSTAIN	ABSENT
Trustee William Babcock				
Trustee Stacy Mallicoat				
Trustee Susan Petty				
Trustee Justin Plock				
Trustee Michael Sima				
Trustee Michael Wright				
President Carol A. Gustafson				

APPROVED DECEMBER 03, 2024

ATTEST:

VILLAGE PRESIDENT

VILLAGE CLERK



QUOTE

National Fitness Campaign LP

For all questions regarding this quote, contact: info@nfchq.com

Item # 20.

Created Date 11/15/2024
Expiration Date 12/6/2024
Quote Number 00001506
Bill To Name Village of Roscoe, IL
Bill To 10631 Main Street
Roscoe, IL 61073
US

Description	Quantity	Total Price
2024 - Fitness Court® and National Campaign Resources	1.00	\$160,000.00
NFC State Sponsor Grant	1.00	-\$50,000.00
Standard Collection	1.00	\$0.00
Shipping & Handling	1.00	\$0.00

Tax % 0.0000%
Grand Total \$110,000.00

Terms

1. AUTHORIZATION:

Purchaser to reference quote number on approved Purchase Order or contract.

2. PAYMENT TERMS

Purchaser will pay Seller 100% of the Purchase Price upon shipment of the Fitness Court®. Purchaser is responsible for payment of shipping costs, including packing, insurance and freight. These payment terms will apply unless other approved payment terms have been agreed to by both parties. Overdue Invoices will be subject to 2% interest charge per month.

3. TAX EXEMPTION

This quoted total is based upon Purchaser's tax-exempt status, for which verifying documentation must be provided to the Seller. If the Purchaser is not tax-exempt, sales tax will be applied before Purchase Price is considered final or binding.

4. STANDARD WARRANTY AND TERMS

NFC standard warranty and terms apply. See nationalfitnesscampaign.com/warranty for details.

5. PURCHASER OBLIGATIONS / TERMS AND CONDITIONS

Purchaser acknowledges upon receipt of the Fitness Court® that they are responsible for the following items concerning the purchase of the Fitness Court® which includes Design, Activation, and Campaign Resources:

- Purchaser is responsible for providing storage of the Fitness Court® with insured protection, including liability, theft, or damage.
- A safe and environmentally controlled storage environment is required to store the tile adhesive. Store tile adhesive at temperatures between 50°F (10°C) and 100°F (38°C).
- NFC is not responsible for damage after receipt of goods by the Purchaser.
- Purchaser is responsible for (under a separate agreement) providing installation of the concrete slab footing, applicable ADA Access, Pour In Place or Tile Flooring installation, and Fitness Court® installation per the NFC Installation Manual, adhesive manufacturers recommendations, and local safety, permitting, building, and planning code requirements.
- Assembly Completion Certificate submission to NFC is required within 15 days of Fitness Court® Installation.
- A safe and environmentally controlled storage environment is required to store digital print graphics.
- NFC shall not be responsible for work performed by others.
- Purchaser to provide all on-site maintenance, safety, and security.
- Purchaser shall not allow any use of Fitness Court® until all Graphics are installed.
- Purchaser understands that the use of exercise equipment incurs risks that are voluntarily entered into. Terms of Use of the Fitness Court® by the public located at the purchaser's site shall be governed by the Purchaser in addition to the NFC minimum guidelines.
- Purchaser must maintain graphics and posted safety rules and regulations.
- Purchaser shall be responsible for site selection and all inherent risks associated with the choice of site selection, including risk to the general public.
- Purchaser acknowledges that all sponsors providing funding for the Fitness Court® shall not be held liable for any risk associated with the installation of or use of the Fitness Court®.
- Purchaser acknowledges that all product defects shall be covered by the contract manufacturer of the Fitness Court® and all defects related to the installation of the Fitness Court® shall be covered by the installer hired by the purchaser.
- Purchaser accepts risks and requirements as outlined in the approved Grant Funding Application as applicable.
- If the Purchaser is not the legal Land Owner, then they are required to ensure that the Land Owner is aware of and willing to abide by all Obligations / Terms and Conditions. Otherwise, they shall be responsible for these obligations, including Terms of Use. The same



QUOTE

National Fitness Campaign LP

For all questions regarding this quote, contact: info@nfchq.com

Item # 20.

Created Date	11/15/2024
Expiration Date	12/6/2024
Quote Number	00001506
Bill To Name	Village of Roscoe, IL
Bill To	10631 Main Street Roscoe, IL 61073 US

obligations and liabilities shall exist if the Fitness Court®, which includes Design, Activation, and Campaign Resources, is sold, acquired, assumed, transferred, or gifted to another party. The new party must be aware of and willing to abide by all Obligations / Terms and Conditions herein or they will retain responsibility.

6. LIMITS OF LIABILITY

NFC's total liability under this Agreement to Purchaser, its contractors, subcontractors, affiliates, partners, officers, directors, shareholders and employees (hereinafter "Affiliates"), for any and all injuries, damages, claims, losses, expenses or claim expenses (including attorney's fees) arising out of this agreement from any cause or causes except for NFC's intentional acts, is limited to the amount of money paid by Purchaser to NFC under this Agreement. Such causes include, but are not limited to, NFC's negligence, errors, omissions, strict liability, or breach of warranty.

7. OWNERSHIP OF DOCUMENTS

All designs, intellectual properties, and related Campaign Services pertaining to the Fitness Court® belong solely to the National Fitness Campaign. All construction data, materials, or documents specifically prepared or assembled by NFC may be used by the Purchaser to aid in the storage, installation, and maintenance of the Fitness Court® only.

8. CHANGE ORDERS:

Any changes in scope of work or Terms and Conditions shall be agreed upon in writing by both parties.

9. PURCHASER ACKNOWLEDGMENTS

Purchaser acknowledges and accepts upon receipt of Fitness Court® all terms and conditions as described above, including Payment Terms, Terms of Tax Exempt Status, NFC Standard Warranty & Terms, Warranty Disclaimers, Purchaser Obligations, Limits of Liability, Ownership of Documents, and Change Orders.



NATIONAL FITNESS CAMPAIGN CAMPAIGN BRIEFING



AMERICA'S LARGEST PUBLIC-PRIVATE WELLNESS PARTNERSHIP

CELEBRATING 500TH
Healthy Community this Year



NOW FUNDED
to welcome 1000 Healthy
Communities by 2025

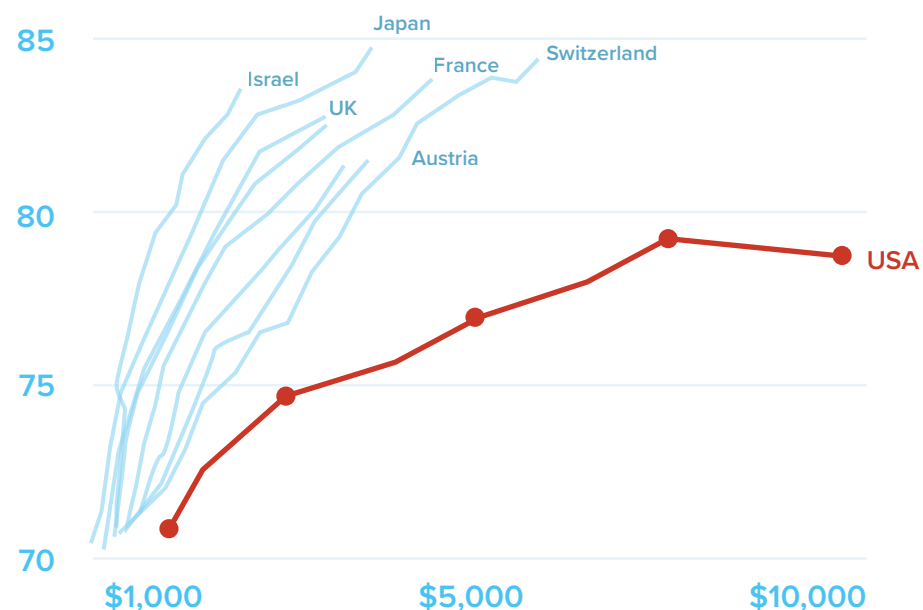
OUR MISSION : to Build Healthy Communities



WHY WE DO IT

TO MAKE WORLD CLASS FITNESS FREE

Life Expectancy vs Health Expenditure



UNDERSTANDING THE PROBLEM

AMERICA IS FACING A HEALTH CRISIS CAUSED BY SEDENTARY LIFE-STYLES AND CITIES DESIGNED FOR CARS. USA SPENDS MORE MONEY THAN ANY OTHER ON HEALTHCARE WITH POOR RESULTS.



BECOMING THE SOLUTION

WHEN COMMUNITIES ARE DESIGNED TO SUPPORT WELL-BEING, HEALTH OUTCOMES CHANGE!



BROUGHT TO YOU BY





FITNESS COURT

HEALTHY INFRASTRUCTURE PLANNING

MULTI-SITE FUNDING FOR HEALTH IMPACT

Item # 20.

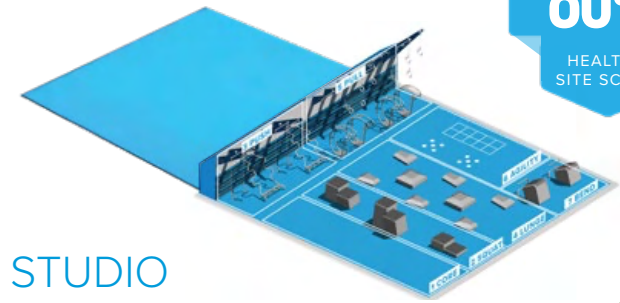
78%
HEALTHY
SITE SCORE



92%
HEALTHY
SITE SCORE



80%
HEALTHY
SITE SCORE



STUDIO

84%
HEALTHY
SITE SCORE



BUILDING HEALTHY COMMUNITIES
MULTI-SITE PHASING FOR HEALTH IMPACT
HEALTHY SITE SCORE (HSS)



PLANNING



PHASING



LAYOUTS



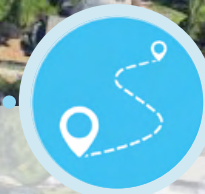
PROJECTIONS



SCORES



MAPPING



TRAILS



CAMPAIGN OVERVIEW

WHAT WE DO

A COMPREHENSIVE COMMUNITY WELLNESS PROGRAM

DESIGN & PLANNING

LAUNCH & PRESS

SPONSOR SUPPORT

PUBLIC ART

GRANT FUNDING

AMBASSADOR TRAINING

INSTALLATION

MOBILE APP

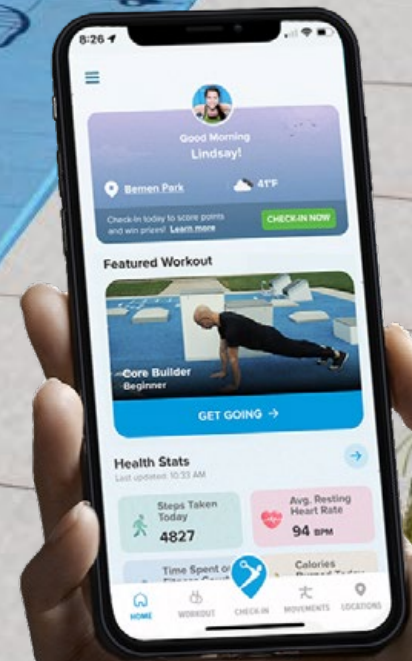




FITNESS COURT

WORLDS BEST OUTDOOR GYM

Item # 20.



7 MOVEMENT FULL BODY WORKOUT
FUNCTIONAL TRAINING SYSTEM
DIGITALLY ACTIVATED | COACH IN YOUR POCKET



CORE



SQUAT



PUSH



LUNGE



PULL



AGILITY



BEND



FITNESS COURT

COMMUNITY WELLNESS HUB

STUDIO

Item # 20.



COMMUNITY WELLNESS PROGRAMMING
WELCOMES ENTIRE COMMUNITY
MAYORS WELLNESS SERIES



HIIT



YOGA



ZUMBA



DANCE



STRETCH



KICKBOXING



TAI-CHI



FITNESS COURT | ART

Item # 20.

EVERY FITNESS COURT IS A WORK OF ART



WORK WITH LOCAL ARTISTS
NFC DESIGN STUDIO



WORLD RENOWN ARTIST GALLERY
KEITH HARING | JEAN MICHEL BASQUIAT

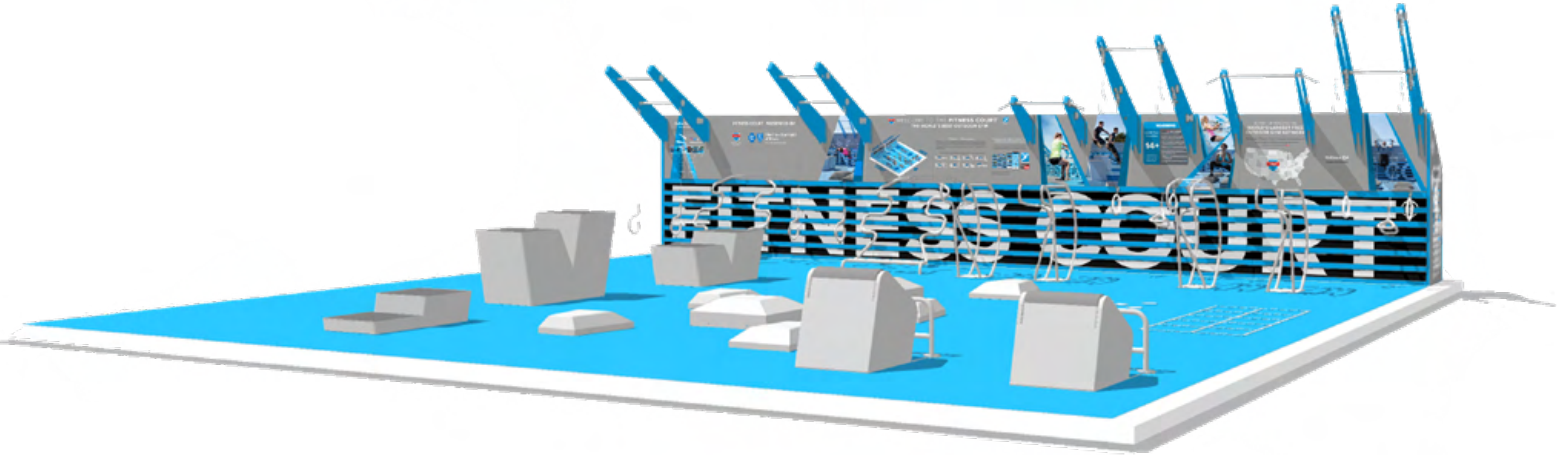
Fitness Court® Public Art



FITNESS
COURTS®



Approved State Fitness Court Design



2025 NFC State Sponsor Art Collection
No Additional Funding Required

EACH FITNESS COURT® IS A ONE-OF-A-KIND WORK OF ART.

Item # 20.

NFC DESIGN STUDIO

Additional Funding Required:
\$10,000



Final design works in collaboration with State Sponsor.

LOCAL ARTIST

Additional Funding Required:
\$25,000



Final design works in collaboration with State Sponsor.

FEATURED ARTIST

Additional Funding Required:
\$35,000

Limited licenses available



2025 JEAN-MICHEL BASQUIAT



1. BE A PART OF THE NATIONAL FITNESS CAMPAIGN

AMERICA'S LARGEST PUBLIC PRIVATE WELLNESS PARTNERSHIP

2. HEALTH BENEFITS

MORE TIME OUTDOORS, IMPROVED MENTAL & PHYSICAL WELLBEING

3. HEALTHY INFRASTRUCTURE

PLACES DESIGNED FOR PEOPLE NOT CARS

4. BUILDING COMMUNITY

CREATING A WELLNESS CULTURE THAT IS SOCIAL, CONNECTED AND FUN!

5. REDUCED HEALTHCARE COSTS

HEALTHIER, HAPPIER, PEOPLE



2025 STATEWIDE CAMPAIGN



NATIONAL FITNESS CAMPAIGN

2025

200 NEW PARTNERS

WE'RE PLEASED TO ANNOUNCE THE 2025 CAMPAIGN

2025 ILLINOIS CAMPAIGN

PRESENTED BY



Strategic Plan Adopted for Health Impact Across State

Limited funding for 15 communities in 2025



\$750,000 in Funding Now Available
for Qualified Site Partners

NFC Grant Requirements

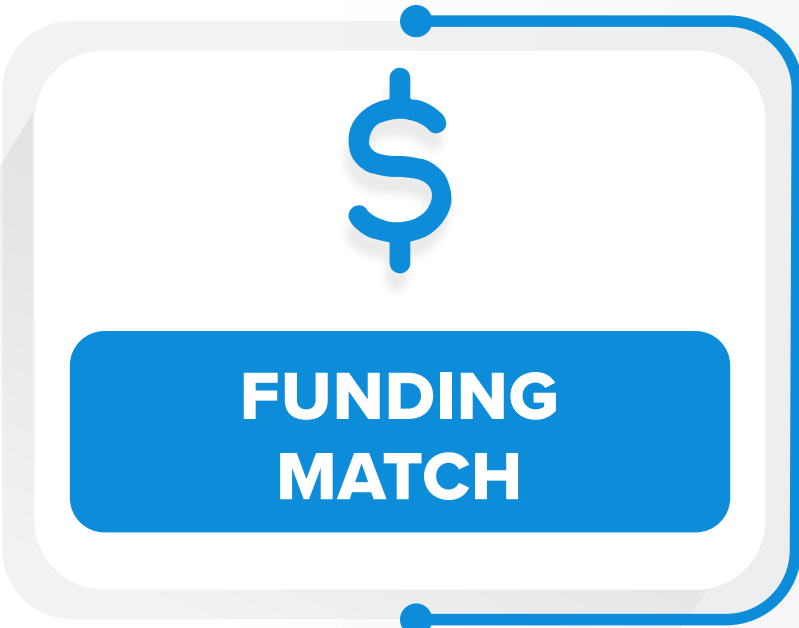
Program Qualification



STEP 1



STEP 2



STEP 3



STEP 4

JOIN THE CAMPAIGN



STEP 1

LEADERSHIP SUPPORT

BUILD CONSENSUS / CONFIRM FEASIBILITY
MUNICIPAL LEADER SUPPORT

SHARE 2 MINUTE VIDEO





STEP 2 SITES WITH IMPACT

Supported by NFC's Expert Consulting Services, Identify Site Locations that Meet Criteria for Funding Qualification & Health Impact

HEALTHY INFRASTRUCTURE PLANNING
• VISIBLE • CONNECTED • ACCESSIBLE •

Participate in Virtual Workshop led by NFC Expert Consultants to receive data & qualification information regarding your public spaces. See how your municipality or school benchmarks vs national averages.



POWERED BY

HSS

HEALTHY
SITE SCORE

**NFC HEALTHY SITE
SCORE**

NATIONAL INDEX & DATASET
EXPERT CONSULTING FOR
LOCATING SUCCESSFUL
OUTDOOR WELLNESS HUBS



STEP 3 FUNDING MATCH

*NFC GUIDES FUNDING PLAN
CIP • STATE/NATIONAL • LOCAL SPONSORS*

**GRANT FUNDING AVAILABLE:
\$30,000-\$60,000 PER SITE**

*GRANT FUNDING TYPICALLY SUPPORTS ABOUT
1/3 OF FUNDING REQUIREMENT*

**PROGRAM FUNDING REQUIREMENT
\$150,000-\$225,000**
PER SITE





STEP 4 QUALIFY FOR GRANT

- A. PRE-APPLICATION PHASE
- B. GRANT AWARD
- C. BUILD/SITE PLAN
- D. LAUNCH LOCAL CAMPAIGN

**SUBMIT GRANT
APPLICATION**



NEXT STEP



**SCHEDULE VIRTUAL SITE
REVIEW WORKSHOP LED BY
NFC EXPERT CONSULTANTS TO
EXPLORE FEASIBILITY**

POWERED BY



JOIN US

LET'S BUILD HEALTHY COMMUNITIES
TOGETHER



DISCUSSED AT NEXT STEP:

- 1. SITE WORKSHOP & HEALTHY SITE SCORE REVIEW**
- 2. FEASIBILITY & ALIGNMENT WITH LOCAL PRIORITIES**
- 3. FUNDING REQUIREMENT DETAILS AND GRANT PROGRAM & AVAILABILITY FOR YOUR STATE**
- 4. NON-BINDING GRANT QUALIFICATION PROCESS**

Discussion - Q&A