



# Village of Roscoe, Illinois

## FY2026 Budget

**Draft Version:** November 4, 2025 (revenues)

**Draft Version:** November 18, 2025 (operational budget)



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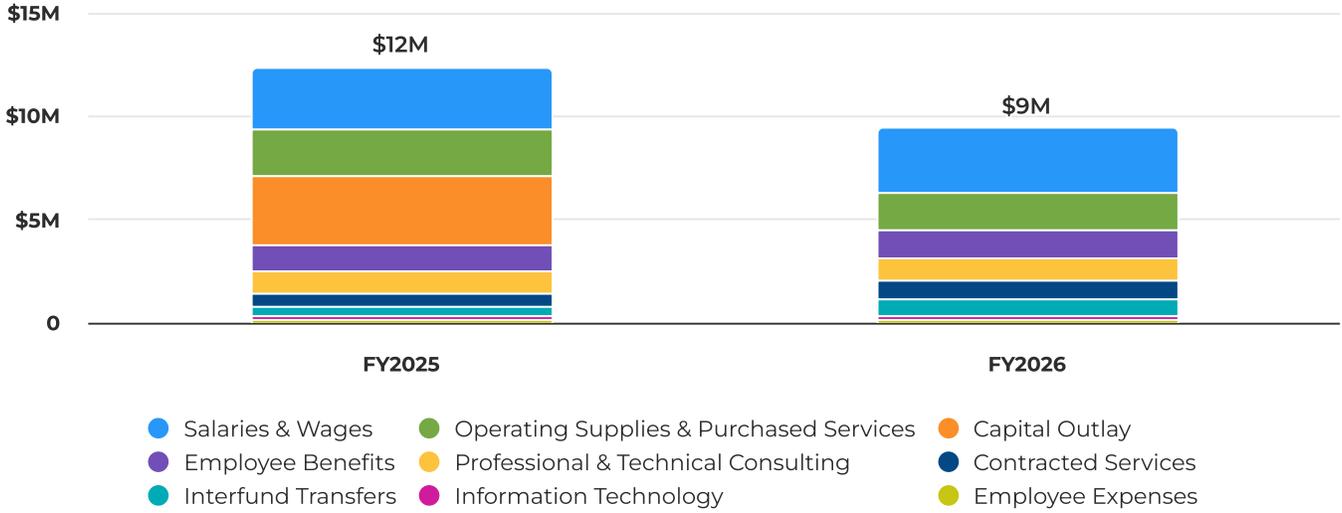
# Budgets by Department



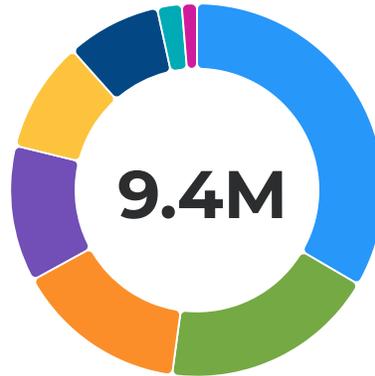
# Departmental Budgets - All Funds

## Expenditures by Object Summary

Historical Expenditures by Object



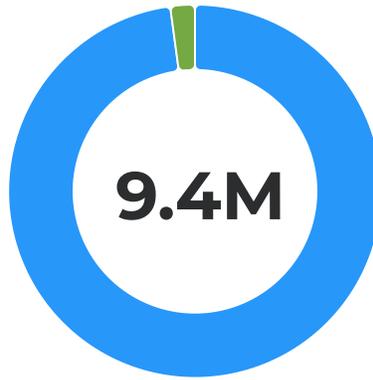
FY26 Expenditures by Object



Salaries & Wages	<b>\$3,140,888</b>	33.42%
Operating Supplies & Purchased Services	<b>\$1,758,702</b>	18.71%
Employee Benefits	<b>\$1,397,827</b>	14.87%
Professional & Technical Consulting	<b>\$1,109,800</b>	11.81%
Contracted Services	<b>\$903,022</b>	9.61%
Interfund Transfers	<b>\$763,964</b>	8.13%
Information Technology	<b>\$199,959</b>	2.13%
Employee Expenses	<b>\$123,554</b>	1.31%

# Expenditures by Fund

FY26 Expenditures by Fund



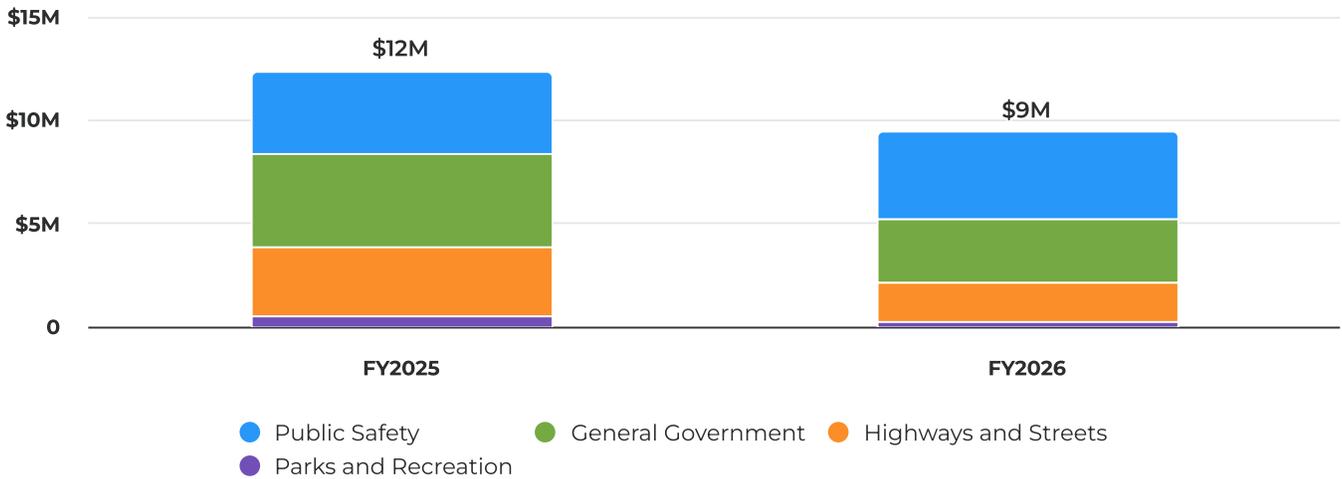
<span style="color: blue;">●</span> General Fund	<b>\$9,197,716</b>	97.87%
<span style="color: green;">●</span> Motor Fuel Tax	<b>\$200,000</b>	2.13%

## Expenditures by Fund

Category	FY 2025 FY2025 Approved Budget	FY 2026 Budgeted
General Fund	\$9,675,169.57	\$9,197,715.70
Motor Fuel Tax	-	\$200,000.00
Capital Fund	\$2,664,151.00	-
<b>Total Expenditures</b>	<b>\$12,339,320.57</b>	<b>\$9,397,715.70</b>

# Expenditures by Function

Historical Expenditures by Function



### FY26 Expenditures by Function



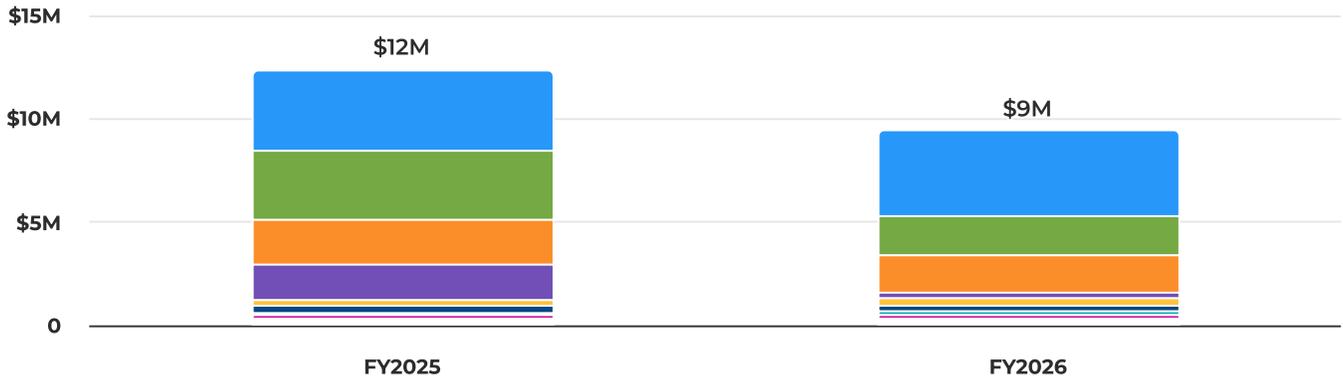
● Public Safety	<b>\$4,184,424</b>	44.53%
● General Government	<b>\$3,126,386</b>	33.27%
● Highways and Streets	<b>\$1,848,034</b>	19.66%
● Parks and Recreation	<b>\$238,871</b>	2.54%

### Expenditures by Function

Category	FY 2025 FY2025 Approved Budget	FY 2026 Budgeted
General Government	\$4,517,396.77	\$3,126,385.93
Highways and Streets	\$3,344,741.79	\$1,848,034.24
Public Safety	\$3,954,494.90	\$4,184,424.16
Parks and Recreation	\$522,687.11	\$238,871.37
<b>Total Expenditures</b>	<b>\$12,339,320.57</b>	<b>\$9,397,715.70</b>

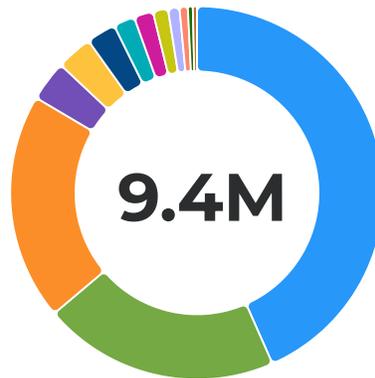
# Expenditures by Department

### Historical Expenditures by Department



- Police Department
- Administration
- Public Works
- Parks and Recreation
- Liability Insurance
- Planning & Community Development
- Finance & Accounting
- Human Resources
- Zoning Administration
- Village Board
- Code Enforcement
- Police & Fire Commission
- Village Clerk

### FY26 Expenditures by Department



● Police Department	<b>\$4,077,292</b>	43.39%
● Administration	<b>\$1,922,247</b>	20.45%
● Public Works	<b>\$1,848,034</b>	19.66%
● Liability Insurance	<b>\$329,050</b>	3.50%
● Planning & Community Development	<b>\$294,750</b>	3.14%
● Parks and Recreation	<b>\$238,871</b>	2.54%
● Human Resources	<b>\$173,582</b>	1.85%
● Finance & Accounting	<b>\$157,563</b>	1.68%
● Zoning Administration	<b>\$123,091</b>	1.31%
● Village Board	<b>\$92,140</b>	0.98%
● Code Enforcement	<b>\$67,600</b>	0.72%
● Police & Fire Commission	<b>\$39,532</b>	0.42%
● Village Clerk	<b>\$33,964</b>	0.36%



## Expenditures by Department

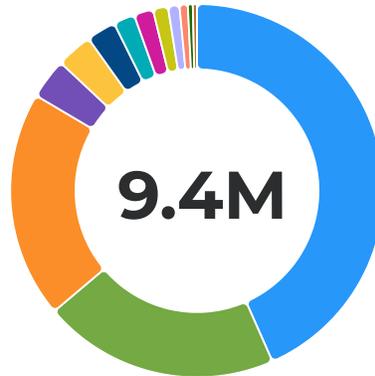
Category	FY 2026 Budgeted
Administration	\$1,922,246.55
Village Clerk	\$33,963.88
Code Enforcement	\$67,600.00
Finance & Accounting	\$157,562.70
Liability Insurance	\$329,050.00
Zoning Administration	\$123,090.92
Human Resources	\$173,581.95
Village Board	\$92,139.93
Public Works	\$1,848,034.24
Police Department	\$4,077,292.46
Police & Fire Commission	\$39,531.70
Parks and Recreation	\$238,871.37
Planning & Community Development	\$294,750.00
<b>Total Expenditures</b>	<b>\$9,397,715.70</b>



# Departmental Budgets - Summary

## Expenditures by Department - Detailed

FY26 Expenditures by Department



Police Department	\$4,077,292	43.39%
Administration	\$1,922,247	20.45%
Public Works	\$1,848,034	19.66%
Liability Insurance	\$329,050	3.50%
Planning & Community Development	\$294,750	3.14%
Parks and Recreation	\$238,871	2.54%
Human Resources	\$173,582	1.85%
Finance & Accounting	\$157,563	1.68%
Zoning Administration	\$123,091	1.31%
Village Board	\$92,140	0.98%
Code Enforcement	\$67,600	0.72%
Police & Fire Commission	\$39,532	0.42%
Village Clerk	\$33,964	0.36%

### Expenditures by Department

Category	Account ID	FY 2026 Budgeted
<b>Administration</b>		\$1,922,246.55
Salary - Full Time Employees	01-010-4100	\$143,221.50
Wages - Full Time Employees	01-010-4110	\$105,960.17
Health Insurance	01-010-4310	\$29,671.80
Life Insurance	01-010-4320	\$252.00
Disability Insurance	01-010-4330	\$1,400.00
Unemployment Benefits	01-010-4340	\$3,000.00
FICA - Employer Contribution	01-010-4510	\$19,062.40
Pension (IMRF) - Employer Contribution	01-010-4540	\$4,036.74
Uniforms	01-010-4610	\$750.00
Maintenance & Repairs - Equipment	01-010-5120	\$15,000.00
Maintenance & Repairs - Buildings & Grounds	01-010-5121	\$64,000.00
Maintenance & Repairs - Vehicles	01-010-5122	\$1,000.00
Other Contracted Services	01-010-5162	\$3,000.00
Engineering - General (Village Engineer)	01-010-5220	\$250,000.00
Legal Services - General Legal (Village Attorney)	01-010-5231	\$150,000.00



Category	Account ID	FY 2026 Budgeted
Legal Services - Other	01-010-5232	\$50,000.00
Mass Transit System (SMTD)	01-010-5260	\$25,000.00
Postage	01-010-5310	\$1,700.00
Telephone & Data	01-010-5320	\$12,770.00
Printing & Publishing	01-010-5330	\$800.00
Memberships & Dues - Employees	01-010-5510	\$2,350.00
Training & Seminars	01-010-5530	\$8,100.00
Equipment Rentals	01-010-5860	\$10,000.00
Memberships & Dues - Organization/Departmental	01-010-5870	\$2,500.00
Information Technology - Consulting Services	01-010-5950	\$13,924.00
Information Technology - Hardware Purchases	01-010-5951	\$8,500.00
Information Technology - Software / SAAS	01-010-5952	\$6,337.02
Information Technology - Maintenance & Service Agreements	01-010-5953	\$8,000.00
Departmental Operating Supplies & Expenses	01-010-5990	\$30,500.00
Building Utilities (Gas & Electric)	01-010-6010	\$4,400.00
Office Supplies	01-010-6020	\$10,000.00
Cleaning Services	01-010-6021	\$22,500.00
Gasoline & Oil	01-010-6030	\$1,000.00
Equipment Purchase (Non-Capital)	01-010-6051	\$21,001.00
Office Furnishings	01-010-6052	\$10,000.00
Vehicle Leases (Fleet)	01-010-6070	\$5,815.92
Marketing & Outreach	01-010-6090	\$5,730.00
Special Events	01-010-6091	\$47,000.00
Contingency	01-010-9000	\$60,000.00
Interfund Transfers - Debt Service	01-010-9990	\$273,964.00
Interfund Transfers- Capital Projects	01-010-9991	\$490,000.00
<b>Village Clerk</b>		\$33,963.88
Salary - Village Clerk	01-012-4114	\$16,960.00
FICA - Employer Contribution	01-012-4510	\$1,309.68
Ordinance Codification	01-012-5550	\$3,000.00
Information Technology - Consulting Services	01-012-5950	\$948.00
Information Technology - Software / SAAS	01-012-5952	\$6,746.20
Departmental Operating Supplies & Expenses	01-012-5990	\$5,000.00
<b>Code Enforcement</b>		\$67,600.00
Uniforms	01-013-4610	\$500.00
Legal Services - Admin Hearings Prosecutor	01-013-5231	\$15,000.00
Legal Services - Administrative Hearing Officer	01-013-5232	\$6,000.00
Postage	01-013-5310	\$100.00
Code Enforcement - Outsourcing	01-013-5953	\$45,000.00
Mowing & Weed Abatement - Code Enforcement	01-013-5989	\$1,000.00
<b>Finance &amp; Accounting</b>		\$157,562.70
Accounting/Auditing	01-014-5210	\$52,500.00
Treasurer Services - General	01-014-5233	\$63,000.00
Treasurer Services - Police Pension	01-014-5234	\$6,300.00
Information Technology - Consulting Services	01-014-5950	\$1,896.00
Information Technology - Hardware Purchases	01-014-5951	\$1,200.00
Information Technology - Software / SAAS	01-014-5952	\$30,666.70



Category	Account ID	FY 2026 Budgeted
Bank Fees	01-014-6059	\$2,000.00
<b>Liability Insurance</b>		\$329,050.00
General Liability Insurance	01-015-5810	\$208,839.00
Cyber Liability Insurance	01-015-5811	\$9,371.00
Workers Compensation Insurance	01-015-5812	\$110,840.00
<b>Zoning Administration</b>		\$123,090.92
Stipends - Zoning Board of Appeals	01-016-4223	\$5,280.00
FICA - Employer Contribution	01-016-4510	\$403.92
Planning Services - Zoning Administration (General)	01-016-5241	\$60,000.00
Engineering Services - Zoning Administration (General)	01-016-5243	\$20,000.00
Legal Services - Zoning Administration (General)	01-016-5244	\$10,000.00
Planning Services - Special Projects	01-016-5245	\$15,000.00
Legal Services - Special Projects	01-016-5247	\$5,000.00
Postage	01-016-5310	\$200.00
Printing & Publishing	01-016-5330	\$1,000.00
Geographic Information System (WINGIS)	01-016-5881	\$4,707.00
Departmental Operating Supplies & Expenses	01-016-5990	\$1,000.00
Marketing & Outreach	01-016-6090	\$500.00
<b>Human Resources</b>		\$173,581.95
Salary - Full Time Employees	01-017-4110	\$82,410.52
Health Insurance	01-017-4310	\$19,214.16
Life Insurance	01-017-4320	\$84.00
Disability Insurance	01-017-4330	\$500.00
FICA - Employer Contribution	01-017-4510	\$6,304.40
Pension (IMRF) - Employer Contribution	01-017-4540	\$1,335.05
Uniforms	01-017-4610	\$250.00
Memberships & Dues - Employees	01-017-5510	\$299.00
Training & Seminars	01-017-5530	\$1,200.00
Information Technology - Consulting Services	01-017-5950	\$948.00
Information Technology - Software / SAAS	01-017-5952	\$4,136.81
Departmental Operating Expenses	01-017-5990	\$2,000.00
Employee Recognition & Retention	01-017-5991	\$2,400.00
Marketing & Outreach (Employee Recruitment)	01-017-6090	\$52,500.00
<b>Village Board</b>		\$92,139.93
Salaries - Village Trustees	01-018-4212	\$24,000.00
Salaries - Village President	01-018-4213	\$38,000.00
Stipends - Liquor Commission	01-018-4234	\$1,120.00
FICA - Employer Contribution	01-018-4510	\$5,019.93
Memberships & Dues - Elected Officials	01-018-5510	\$4,500.00
Training & Seminars	01-018-5530	\$4,500.00
Municipal Officials - Miscellaneous Expenses	01-018-5870	\$5,500.00
Liquor Commission - Miscellaneous Expenses	01-018-5871	\$2,000.00
Information Technology - Consulting Services	01-018-5950	\$5,000.00
Information Technology - Software / SAAS	01-018-5952	\$2,500.00
<b>Public Works</b>		\$1,848,034.24
Salary - Full Time Employees	01-030-4100	\$81,699.22



Category	Account ID	FY 2026 Budgeted
Wages - Full Time Employees	01-030-4110	\$466,856.97
Wages - Overtime Pay	01-030-4130	\$15,000.00
Wages - Part Time Employees (Summer)	01-030-4210	\$4,000.00
Wages - Part Time Employees (Winter)	01-030-4216	\$48,075.00
Health Insurance	01-030-4310	\$139,015.22
Life Insurance	01-030-4320	\$687.19
Disability Insurance	01-030-4330	\$2,500.00
Unemployment Benefits	01-030-4340	\$3,000.00
Medical Screening / Drug Testing	01-030-4370	\$2,000.00
FICA - Employer Contribution	01-030-4510	\$42,517.87
Pension (IMRF) - Employer Contribution	01-030-4540	\$7,951.27
Wages - Special Pay	01-030-4541	\$3,000.00
Uniforms	01-030-4610	\$9,000.00
Personal Protective Equipment	01-030-4611	\$3,500.00
Maintenance & Repairs - Equipment	01-030-5120	\$15,000.00
Maintenance & Repairs - Buildings & Grounds	01-030-5121	\$30,000.00
Maintenance & Repairs - Vehicles	01-030-5122	\$25,000.00
Maintenance & Repairs - Highways & Streets	01-030-5123	\$25,000.00
Highway & Street Repair - Contracted Services	01-030-5140	\$50,000.00
Class "D" Patching Program	01-030-5141	\$100,000.00
Residential Sidewalk Repair Program (50/50)	01-030-5150	\$10,000.00
Tree Maintenance & Removal - Contracted Services	01-030-5160	\$40,000.00
Other Contracted Services	01-030-5162	\$1,500.00
Mosquito Abatement - Contracted Services	01-030-5165	\$26,000.00
Telephone & Data	01-030-5320	\$7,048.00
Printing & Publishing	01-030-5330	\$600.00
Electricity - Street Lights	01-030-5411	\$62,000.00
Memberships & Dues - Employees	01-030-5510	\$500.00
Training & Seminars	01-030-5530	\$5,000.00
Equipment Rentals	01-030-5860	\$16,000.00
Information Technology - Consulting Services	01-030-5950	\$5,392.00
Information Technology - Hardware Purchases	01-030-5951	\$12,000.00
Information Technology - Software / SAAS	01-030-5952	\$6,591.51
Departmental Operating Supplies & Expenses	01-030-5990	\$15,300.00
Building Utilities (Gas & Electric)	01-030-6010	\$12,000.00
Office Supplies	01-030-6020	\$2,500.00
Cleaning Services	01-030-6021	\$5,500.00
Gasoline & Oil	01-030-6030	\$23,000.00
Operating Supplies	01-030-6040	\$13,300.00
Equipment Purchase (Non-Capital)	01-030-6051	\$23,000.00
Road Repair Bulk Materials	01-030-6060	\$30,000.00
Vehicle Leases (Fleet)	01-030-6070	\$245,000.00
Street Sign Installation & Replacement	01-030-6200	\$12,000.00
Operating Supplies	50-030-6040	\$200,000.00
<b>Police Department</b>		<b>\$4,077,292.46</b>
Salary - Police Chief	01-040-4111	\$142,714.85
Wages - Patrol Officers	01-040-4112	\$954,498.57
Wages - Full Time Employees (non-sworn)	01-040-4113	\$58,606.91



Category	Account ID	FY 2026 Budgeted
Wages - Sergeants	01-040-4114	\$546,648.21
Salary - Deputy Chief	01-040-4115	\$129,740.78
Wages - Crossing Guards	01-040-4116	\$12,600.00
Wages - Overtime Pay	01-040-4130	\$200,000.00
Wages - Overtime (Special Events)	01-040-4131	\$20,000.00
Health Insurance	01-040-4310	\$452,222.64
Life Insurance	01-040-4320	\$1,680.00
Disability Insurance	01-040-4330	\$9,000.00
Unemployment Benefits	01-040-4340	\$3,000.00
FICA - Employer Contribution	01-040-4510	\$142,145.36
Pension (Police) - Employer Contribution	01-040-4530	\$475,000.00
Pension (IMRF) - Employer Contribution	01-040-4540	\$949.43
Wages - Special Pay	01-040-4541	\$8,500.00
Personal Protective Equipment	01-040-4611	\$1,500.00
Uniforms	01-040-4612	\$15,100.00
Bullet Proof Vests	01-040-4620	\$4,100.00
Maintenance & Repairs - Vehicles	01-040-5120	\$95,000.00
Maintenance & Repairs - Buildings & Grounds	01-040-5121	\$47,300.00
Maintenance & Repairs - Equipment	01-040-5122	\$20,700.00
Legal Services - Village Prosecutor (Traffic DUI)	01-040-5230	\$42,000.00
Legal Services - Other	01-040-5231	\$20,000.00
Postage	01-040-5310	\$2,670.00
Telephone & Data	01-040-5320	\$19,108.00
Printing & Publishing	01-040-5330	\$2,000.00
Memberships & Dues - Employees	01-040-5510	\$2,500.00
Training & Seminars	01-040-5530	\$47,005.00
Equipment Rentals	01-040-5860	\$2,000.00
Memberships & Dues - Organization/Departmental	01-040-5870	\$5,214.00
Animal Control	01-040-5910	\$21,500.00
CAD/RMS Subscription & Maintenance	01-040-5911	\$7,515.00
PSAP/911 Contribution	01-040-5912	\$57,000.00
Information Technology - Consulting Services	01-040-5950	\$17,632.00
Information Technology - Hardware Purchases	01-040-5951	\$24,550.00
Information Technology - Software / SAAS	01-040-5952	\$34,696.70
Information Technology - Maintenance & Service Agreements	01-040-5953	\$4,000.00
AXON Agreements	01-040-5960	\$59,500.00
Departmental Operating Supplies & Expenses	01-040-5990	\$63,700.00
Tobacco Enforcement Program - Reimbursable Expenses	01-040-5993	\$2,500.00
Building Utilities (Gas & Electric)	01-040-6010	\$4,400.00
Office Supplies	01-040-6020	\$15,000.00
Cleaning Services	01-040-6021	\$18,250.00
Gasoline & Oil	01-040-6030	\$47,000.00
Equipment Purchase (Non-Capital)	01-040-6051	\$16,545.00
Vehicle Leases (Fleet)	01-040-6070	\$150,000.00
Contingency	01-040-9000	\$50,000.00
<b>Police &amp; Fire Commission</b>		<b>\$39,531.70</b>



Category	Account ID	FY 2026 Budgeted
Wages - Commission Secretary	01-041-4210	\$3,000.00
Stipends - Board of Fire and Police Commissioners	01-041-4223	\$6,100.00
Medical Screening / Drug Testing	01-041-4370	\$3,000.00
FICA - Employer Contribution	01-041-4510	\$137.70
Legal Services	01-041-5230	\$10,000.00
Memberships & Dues - Employees	01-041-5510	\$100.00
Training & Seminars	01-041-5530	\$3,000.00
Memberships & Dues - Organization/Departmental	01-041-5870	\$400.00
Information Technology - Consulting Services	01-041-5950	\$2,904.00
Information Technology - Hardware Purchases	01-041-5951	\$800.00
Information Technology - Software / SAAS	01-041-5952	\$590.00
Departmental Operating Supplies & Expenses	01-041-5990	\$1,000.00
Entry Level Testing	01-041-5991	\$4,000.00
Promotional Level Testing	01-041-5992	\$2,000.00
Lateral Eligibility List	01-041-5993	\$500.00
Marketing & Outreach	01-041-6090	\$2,000.00
<b>Parks and Recreation</b>		<b>\$238,871.37</b>
Wages - Full Time Employees	01-050-4110	\$1,500.00
Wages - Overtime Pay	01-050-4130	\$4,500.00
Wages - Part Time Employees	01-050-4210	\$16,895.00
Health Insurance	01-050-4310	\$20,073.00
Life Insurance	01-050-4320	\$84.00
Disability Insurance	01-050-4330	\$500.00
Medical Screening / Drug Testing	01-050-4370	\$400.00
FICA - Employer Contribution	01-050-4510	\$4,761.13
Pension (IMRF) - Employer Contribution	01-050-4540	\$1,008.24
Uniforms	01-050-4610	\$1,500.00
Personal Protective Equipment	01-050-4611	\$650.00
Maintenance & Repairs - Equipment	01-050-5120	\$15,000.00
Maintenance & Repairs - Buildings & Grounds	01-050-5121	\$47,500.00
Maintenance & Repairs - Vehicles	01-050-5122	\$3,000.00
Maintenance & Repairs - Parks	01-050-5123	\$10,000.00
Parks Repair - Contracted Services	01-050-5140	\$5,000.00
Tree Maintenance & Removal - Contracted Services	01-050-5160	\$20,000.00
Other Contracted Services	01-050-5162	\$1,500.00
Memberships & Dues - Employees	01-050-5510	\$500.00
Training & Seminars	01-050-5530	\$1,000.00
Equipment Rentals	01-050-5860	\$8,000.00
Departmental Operating Supplies & Expenses	01-050-5990	\$7,500.00
Building Utilities (Gas & Electric)	01-050-6010	\$8,000.00
Cleaning Services	01-050-6021	\$4,500.00
Gasoline & Oil	01-050-6030	\$8,500.00
Equipment Purchase (Non-Capital)	01-050-6051	\$2,000.00
Park Sign Installation & Replacement	01-050-6200	\$5,000.00
Contingency	01-050-9000	\$40,000.00
<b>Planning &amp; Community Development</b>		<b>\$294,750.00</b>
Uniforms	01-019-4610	\$250.00
Economic Development Services - General	01-019-5241	\$100,000.00



Category	Account ID	FY 2026 Budgeted
Economic Development Services - Special Projects	01-019-5242	\$20,000.00
Planning Services - Special Projects	01-019-5245	\$110,000.00
Engineering & Design Services - Special Projects	01-019-5246	\$30,000.00
Legal Services - Special Projects	01-019-5247	\$30,000.00
Memberships & Dues - Employees	01-019-5510	\$500.00
Departmental Operating Expenses	01-019-5990	\$4,000.00
<b>Total Expenditures</b>		<b>\$9,397,715.70</b>