VILLAGE OF ROSEMONT, ILLINOIS

ANNUAL FINANCIAL REPORT

Rosemont

1956

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2025

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VILLAGE OF ROSEMONT, ILLINOIS

ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2025

Prepared By:
Finance Department

VILLAGE OF ROSEMONT, ILLINOIS

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INTRODUCTORY SECTION

This section includes miscellaneous data regarding the Village, including: the List of Elected Officials.

VILLAGE OF ROSEMONT, ILLINOIS

List of Elected Officials
December 31, 2025

Bradley A. Stephens, President

BOARD OF TRUSTEES

Ralph DiMatteo, Trustee	Harry Pappas, Trustee
John M. Dorgan, Trustee	Steve Price, Trustee
Karen A. Fazio, Trustee	Samantha Wong-Balogh, Trustee

ADMINISTRATION

Kathryn Lawler, Village Clerk

FINANCIAL SECTION

This section includes:

- Independent Auditor's Report
- Management’s Discussion and Analysis
- Basic Financial Statements
- Required Supplementary Information
- Other Supplementary Information
- Supplemental Schedules

INDEPENDENT AUDITOR'S REPORT

This section includes the opinion of the Village's independent auditing firm.

Lauterbach & Amen

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Naperville, IL 60563
630.393.1483

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INDEPENDENT AUDITOR'S REPORT

June 16, 2026

The Honorable Village President
Members of the Board of Trustees
Village of Rosemont, Illinois

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Rosemont (the Village), Illinois, as of and for the year ended December 31, 2025, 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, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Rosemont, Illinois, as of December 31, 2025, and the respective changes in financial position, and, where applicable, cash flows 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Village, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's 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 auditor's 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 generally accepted auditing standards 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 generally accepted auditing standards and *Government Auditing Standards*, 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 management's discussion and analysis, the budgetary comparison schedules, and supplementary pension and other post-employment benefit (OPEB) schedules, 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 auditing standards generally accepted in the United States of America, 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 of Rosemont, Illinois' basic financial statements. The other supplementary information and supplemental schedules are presented for purposes of additional analysis and are 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 auditing standards generally accepted in the United States of America. In our opinion, other supplementary information and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 16, 2026, 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 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.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the Village of Rosemont's financial performance provides an overview of the Village's financial activities for the year ended December 31, 2025. Please read it in conjunction with the Village's financial statements.

FINANCIAL HIGHLIGHTS

- The 103,000-square-foot, twin-sheet Rosemont Ice Arena opened in 2025 and serves as a premier destination for several high-profile men's, women's, and youth hockey groups as well as figure skating programs. The facility also offers evening ice time for adult hockey leagues and is the official practice and training home of the Chicago Wolves. Amenities at the Rosemont Ice Arena include Hatty's Club, a family-friendly mezzanine-level restaurant and bar with a viewing area featuring floor-to-ceiling glass windows overlooking both rinks, an elevated grab-and-go concept, and a physical therapy clinic and gym. The new arena is operated by The Nicholas Family of Companies' Spectate Group.

- In the Pearl District, EXP, a 25,000-square-foot virtual reality exhibit space opened in September 2025. Developed in partnership with the PHI Studios, EXP marks a bold new chapter in the evolution of immersive entertainment. Designed as a next-generation cultural destination, EXP seamlessly integrates art, science, and storytelling through a curated rotation of virtual, augmented, and sensory-rich experiences.

- LED digital boards were upgraded throughout the Village during 2025. New boards were installed at venues including the Allstate Arena, the Donald E. Stephens Convention Center, and the Entertainment District.

- The Donald E. Stephens Convention Center upgraded the HVAC system with 12 new high-efficiency rooftop heating, ventilating and air conditioning units. The units were delivered and installed via helicopter airlift and were designed to improve energy efficiency while providing more consistent comfort. They are a big step forward in the Village's sustainability journey.

- The Village purchased commercial space at 9500-9520 Higgins Road in 2025. Current tenants of the space include FedEx and Cilantro Restaurant. Plans for the vacant spaces include Tempesta Market and Eggsperience Café, both expected to open during 2026.

- The Village utilized approximately $14.8 million in cash on hand to legally defease the 2026-2028 maturities of the Series 2015A Taxable Bonds. Combined with principal amortization completed in December 2025, the Village has fully eliminated all debt associated with Public Safety Officers' Pension Plan (PSOP) funding. This defeasance builds upon a series of strategic debt reductions and further demonstrates the commitment to fiscal strength and prudent financial management. By leveraging excess liquidity to reduce liabilities, the Village continues to strengthen its long-term financial sustainability while delivering tangible benefits to taxpayers.

- Construction began on the Donald E. Stephens Rosemont History Museum, a new cultural destination set to debut in summer 2026 inside the Rosemont Village Hall. The 4,300-square-foot museum will offer visitors an interactive journey through the Village's past, present and future. Through interactive exhibits, multimedia storytelling and authentic archival materials, the museum will showcase how Rosemont rose from swamp land to become a vital economic engine for the state of Illinois.

- The Village completed its 2026 capital projects without issuing debt or obtaining external financing, funding all projects entirely with cash on hand.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Village of Rosemont as a whole and present a longer term view of the Village's finances. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Village's operation in more detail than the government-wide statements by providing information about the Village's most significant funds. The remaining statements provide financial information about activities for which the Village acts solely as a trustee or agent for the benefit of those outside of the government.

Government-Wide Financial Statements

The government-wide financial statements provide readers with a broad overview of the Village's finances, in a matter similar to a private-sector business.

The Statement of Net Position reports information on all the Village's assets/deferred outflows and liabilities/ deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Village is improving or deteriorating. Consideration of other nonfinancial factors, such as changes in the Village's property tax base and the condition of the Village's roads, etc. is needed to assess the overall health of the Village.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused sick leave).

Both of the government-wide financial statements distinguish functions of the Village that are principally supported by taxes and intergovernmental revenues (governmental activities) or from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Village include executive and legislative, general government, creative and design, public works and economic development, public safety, health and license, housing and social services, culture and recreation, building department, Parkway Bank Sports Complex, and interest on long-term debt. The business-type activities of the Village include the operations of the Allstate Arena, the Donald E. Stephens Convention Center, commercial properties, the Entertainment District, Impact Field, the waterworks and sewerage system, the Rosemont Theatre, and the Rosemont Health and Fitness facility.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Village can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

USING THIS ANNUAL REPORT - Continued

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Village's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Village's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The Village maintains nine individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Special Tax Allocation Redevelopment District #4 Special Revenue Fund, the Special Tax Allocation Redevelopment District #6 Special Revenue Fund, the Special Tax Allocation Redevelopment District #7 Special Revenue Fund, the Special Tax Allocation Redevelopment District #8 Special Revenue Fund, and the Debt Service Fund all of which are considered major funds. Data from the other three governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

Proprietary Funds

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Village utilizes enterprise funds to account for the operations of the Allstate Arena, the Donald E. Stephens Convention Center, commercial properties, the Entertainment District, the waterworks and sewerage system, the Rosemont Theatre, the Rosemont Health and Fitness facility, and Impact Field.

Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Allstate Arena Fund, the Convention Center Facility Fund, the Commercial Properties Fund, the Entertainment District Fund and the Impact Field Fund, all of which are considered major funds. The Waterworks and Sewerage Fund, Rosemont Theatre Fund and Rosemont Health and Fitness Fund are reported as nonmajor funds.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Village's own programs. The accounting use for fiduciary funds is much like that used for proprietary funds.

USING THIS ANNUAL REPORT - Continued

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Village's Illinois Municipal Retirement Fund obligation, the Village's public safety officers' obligation, the Village's other post-employment benefit obligation, as well as the budgetary comparison schedule for the General Fund. The combining statements referred to earlier in connection with nonmajor governmental funds and nonmajor proprietary funds are presented immediately following the required supplementary information.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. The following tables show that in the case of the Village, assets/deferred outflows exceeded liabilities/deferred inflows by $175,729,042.

	Net Position					
	Governmental Activities		Business-Type Activities		Totals	
	12/31/25	12/31/24	12/31/25	12/31/24	12/31/25	12/31/24
Current Assets	$ 127,549,545	194,384,250	52,050,157	38,410,952	179,599,702	232,795,202
Capital Assets	135,688,175	151,453,565	376,586,886	305,160,493	512,275,061	456,614,058
Other Assets	44,265,980	31,382,380	28,862,338	26,983,025	73,128,318	58,365,405
Total Assets	307,503,700	377,220,195	457,499,381	370,554,470	765,003,081	747,774,665
Deferred Outflows	35,289,618	44,304,207	6,416,999	8,124,902	41,706,617	52,429,109
Total Assets/Deferred Outflows	342,793,318	421,524,402	463,916,380	378,679,372	806,709,698	800,203,774
Current Liabilities	27,676,694	43,632,285	43,468,605	30,893,955	71,145,299	74,526,240
Long-Term Liabilities	322,101,384	380,853,676	37,008,813	43,381,038	359,110,197	424,234,714
Total Liabilities	349,778,078	424,485,961	80,477,418	74,274,993	430,255,496	498,760,954
Deferred Inflows	153,226,598	129,501,133	47,498,562	40,650,048	200,725,160	170,151,181
Total Liabilities/Deferred Inflows	503,004,676	553,987,094	127,975,980	114,925,041	630,980,656	668,912,135
Net Position						
Net Investment in Capital Assets	60,653,179	74,419,565	359,602,011	287,683,598	420,255,190	362,103,163
Restricted	20,915,382	4,613,145	2,008,308	—	22,923,690	4,613,145
Unrestricted (Deficit)	(241,779,919)	(211,495,402)	(25,669,919)	(23,929,267)	(267,449,838)	(235,424,669)
Total Net Position	(160,211,358)	(132,462,692)	335,940,400	263,754,331	175,729,042	131,291,639

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

By far the largest portion of the Village's net position reflects its investment in capital assets (for example, land, buildings and improvements, furniture, fixtures and equipment, etc.), less any related debt used to acquire those assets that is still outstanding. The Village's net investment in capital assets is $420,255,190. The Village uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Village's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion, $22,923,690, of the Village's net position represents resources that are subject to external restrictions on how they may be used. The remaining deficit in unrestricted net position represents the significant balances of General Obligation bonds payable, the proceeds of which were used for redevelopment purposes, rather than for the acquisition or construction of capital assets. These bonds are issued with attached tax levies and respective incremental taxes as future debt service funding sources, as well as the Village's outstanding pension and other post-employment benefit obligations.

The Village's total assets/deferred outflows increased $6.5 million due primarily to an increase in capital assets. The increase was offset by a reduction in deferred outflows of resources related to changes in the deferred items for IMRF and the retiree benefit plan. The Village's total liabilities/deferred inflows decreased $37.9 million due primarily to a decrease in long-term debt related the Village's general obligation bonds payable and OPEB liabilities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Changes in Net Position

	Governmental Activities		Business-Type Activities		Totals	
	12/31/25	12/31/24	12/31/25	12/31/24	12/31/25	12/31/24
REVENUES						
Program Revenues:						
Charges for Services	$ 8,992,290	7,237,925	100,449,366	106,559,817	109,441,656	113,797,742
Operating Grants/Contributions	2,374,791	2,886,991	5,000,000	4,935,000	7,374,791	7,821,991
Capital Grants /Contributions	—	—	51,205,395	34,213,970	51,205,395	34,213,970
General Revenues:						
Property Taxes	48,220,377	46,347,265	903,860	871,434	49,124,237	47,218,699
State Sales Taxes	19,823,333	18,049,168	—	—	19,823,333	18,049,168
Hotel/Motel Taxes	16,518,882	16,121,049	—	—	16,518,882	16,121,049
Telecommunication and Utility Taxes	1,477,121	1,463,601	—	—	1,477,121	1,463,601
Restaurant Gross Receipts Taxes	3,167,381	3,239,526	—	—	3,167,381	3,239,526
Other Taxes	9,548,602	11,299,894	1,094,155	1,284,703	10,642,757	12,584,597
Intergovernmental - Unrestricted Replacement Taxes	217,372	255,376	—	—	217,372	255,376
Investment Income	6,615,670	6,378,995	713,928	746,257	7,329,598	7,125,252
Miscellaneous	609,038	1,000,357	104,963	2,833,440	714,001	3,833,797
Total Revenues	117,564,857	114,280,147	159,471,667	151,444,621	277,036,524	265,724,768
EXPENSES						
Executive and Legislative and General Government	104,550	21,576,469	—	—	104,550	21,576,469
Creative and Design	3,755,246	3,167,304	—	—	3,755,246	3,167,304
Public Works and Economic Development	71,470,915	59,093,983	—	—	71,470,915	59,093,983
Public Safety	31,407,882	29,494,659	—	—	31,407,882	29,494,659
Health and License	313,590	309,600	—	—	313,590	309,600
Housing and Social Services	4,794,770	3,682,021	—	—	4,794,770	3,682,021
Culture and Recreation	1,031,868	750,428	—	—	1,031,868	750,428
Building Department	329,906	248,981	—	—	329,906	248,981
Parkway Bank Sports Complex	1,806,756	1,650,284	—	—	1,806,756	1,650,284
Interest on Long-Term Debt	14,770,015	12,539,248	—	—	14,770,015	12,539,248
Allstate Arena	—	—	26,195,969	26,405,720	26,195,969	26,405,720
Donald E. Stephens Convention Center	—	—	44,284,513	42,060,981	44,284,513	42,060,981
Commercial Properties	—	—	6,100,697	3,892,014	6,100,697	3,892,014
Entertainment District	—	—	8,705,093	6,145,615	8,705,093	6,145,615
Impact Field	—	—	2,881,018	4,549,281	2,881,018	4,549,281
Waterworks and Sewerage	—	—	3,735,257	4,014,409	3,735,257	4,014,409
Rosemont Theatre	—	—	7,763,692	8,520,729	7,763,692	8,520,729
Rosemont Health and Fitness	—	—	3,147,384	2,690,395	3,147,384	2,690,395
Total Expenses	129,785,498	132,512,977	102,813,623	98,279,144	232,599,121	230,792,121
Change in Net Position Before Transfers	(12,220,641)	(18,232,830)	56,658,044	53,165,477	44,437,403	34,932,647
Transfers	(15,528,025)	13,671,757	15,528,025	(13,671,757)	—	—
Change in Net Position	(27,748,666)	(4,561,073)	72,186,069	39,493,720	44,437,403	34,932,647
Net Position - Beginning	(132,462,692)	(127,901,619)	263,754,331	224,260,611	131,291,639	96,358,992
Net Position - Ending	(160,211,358)	(132,462,692)	335,940,400	263,754,331	175,729,042	131,291,639

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Net position of the Village's governmental activities decreased by $27,748,666 from 2024 to 2025, increasing the overall governmental activities deficit to $160,211,358. Net position of business-type activities increased by $72,186,069 from the prior year, increasing the overall business-type activities net position to $335,940,400.

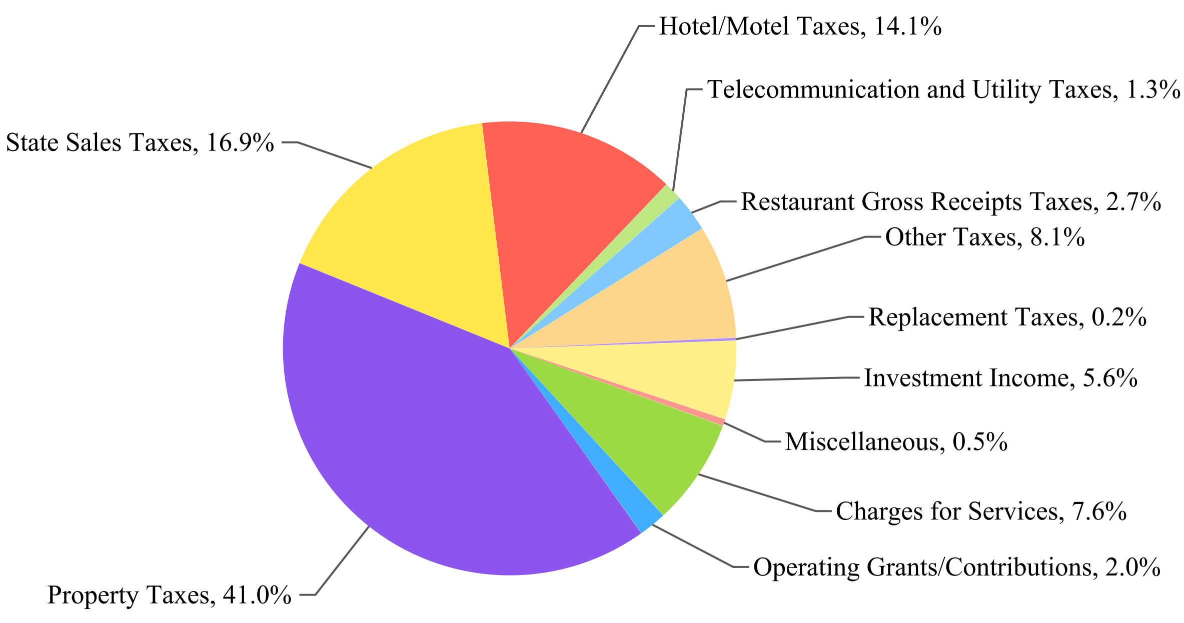
Total revenues increased by 4.3%, or $11.3 million primarily due to an increase in capital grants/contributions. Total expenses of $232,599,121 were 0.8% higher than 2024, due primarily to increases in Public Works and Economic Development expenses related to various capital projects.

Governmental Activities

Revenues for governmental activities were $117,564,857, while total expenses were $129,785,498. The Village has used TIF districts to redevelop eight areas of the Village. The incremental property taxes received by each district are dedicated to first paying annual debt service requirements before using any remainder for capital improvements. The Village relies heavily on the related hospitality, convention, and travel industries as the host to 18 hotels with over 6,200 rooms and approximately 90 restaurants. Significant sources of governmental revenues include property, sales, hotel/motel, amusement, and food and beverage taxes.

The following table graphically depicts the major revenue sources of the Village. It depicts very clearly that while the Village does have diverse revenue streams, the Village does rely on property taxes and sales taxes to fund governmental activities.

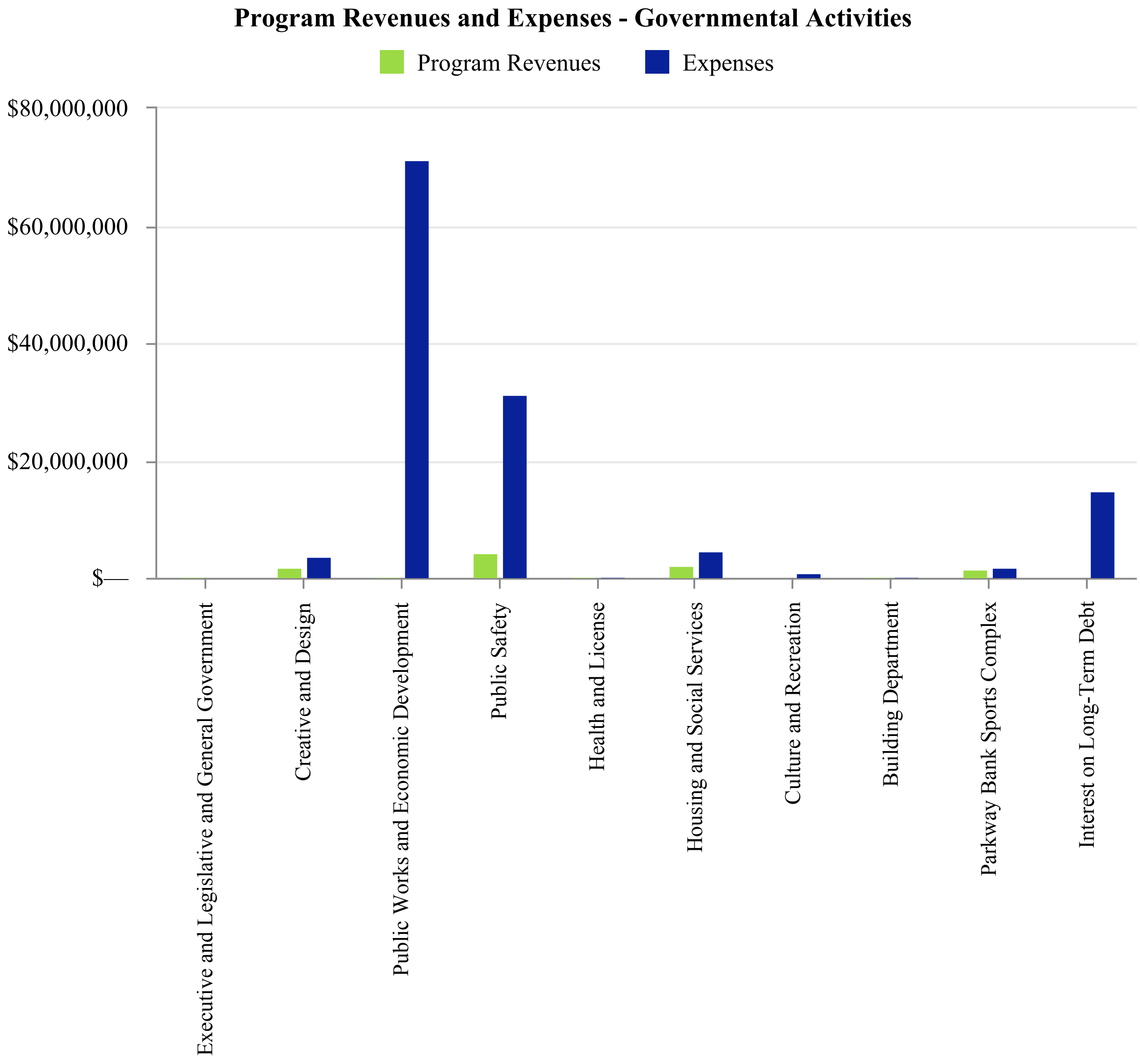
Revenues by Source - Governmental Activities



GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Governmental Activities - Continued

Major expenses for the governmental activities include payroll and related employee benefit costs and TIF redevelopment and related debt service costs.



The ‘Program Revenues and Expenses’ Table above identifies those governmental functions where program expenses greatly exceed revenues, which signifies the Village’s reliance on general revenue sources such as property taxes, sales taxes, hotel/motel taxes, as well as revenue generated by its Enterprise Funds, to fund governmental activities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Business-Type Activities

The five major business-type activities include the 17,000-seat Allstate Arena, the 890,000-square-foot Donald E. Stephens Convention Center, the Village’s commercial properties, Parkway Bank Park located in the Entertainment District and the 6,300-seat Impact Field.

The Allstate Arena hosted 116 shows during 2025 with attendance exceeding 1.0 million. Events included a sold-out Charlie XCX concert with total gross ticket sales of over $2.1 million, Chicago Wolves Hockey games, WWE, and the back-to-back sold out concerts of J-Hope and TXT. Operating revenues which include concessions, parking, advertising and stadium rental were $34.3 million in 2025, compared with $42.1 million in 2024. Operating expenses totaled $26.2 million in 2025, compared with $26.4 million in 2024.

The Convention Center Facility, also known as the Donald E. Stephens Convention Center, has the facilities to present corporate exhibit shows and consumer product shows in its exhibit halls as well as meetings, conferences and private functions in its conference center. In 2025 the exhibit space was used for 71 trade/public shows, 119 conferences/meetings and 20 social functions, with a total attendance of over 690,000. Operating revenues, including operating grants, totaled $47.1 million in 2025, compared with $43.0 million in 2024. Operating expenses totaled $43.5 million in 2025, compared with $41.2 million in 2024.

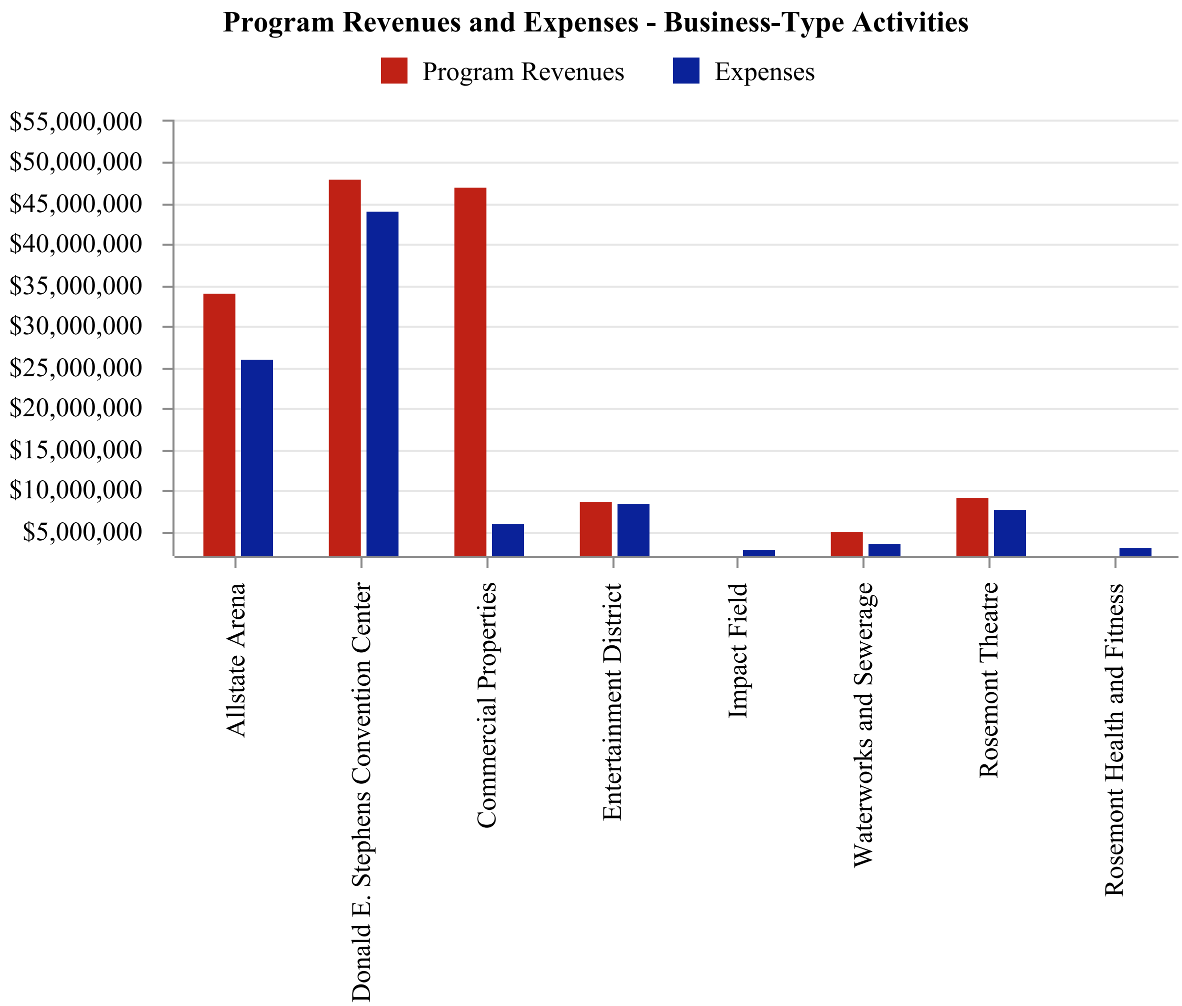
The Rosemont Theatre hosted 83 shows in 2025 with attendance of approximately 305,000. Performances included Palomazo Norteno, Baekhyun, Dancing with the Stars, KAI, as well as back-to-back sold out performances by, Tina Fey & Amy Poehler, which generated gross total ticket sales of $1.4 million. Operating revenues totaled $9.3 million in 2025, compared to $11.0 million in 2024. Operating expenses totaled $7.8 million in 2025, compared to $8.5 million in 2024.

Parkway Bank Park, located in the Entertainment District, includes restaurants, recreational and live entertainment venues, an AMC movie theatre and an Aloft Hotel. The development also features an outdoor plaza area that serves as an ice-skating rink during the winter, and a live entertainment area used for concerts and events throughout the year. Tenants and attractions include Joe’s Live and Bub City, Kings Bowl, Saltwater Coastal Grill, Zanies Comedy Club, Adobe Gila’s, Sugar Factory, Crust Brewing, Pete's Piano Bar, Pete's Tiki Tiki, Fat Rosie’s Taco & Tequila Bar, the Big Ten Conference’s headquarters, a Fogo de Chao restaurant, and iFly, a simulated sky diving facility. Rental income, advertising fees, and other fees generated operating revenues of $2.4 million in 2025, compared to $2.7 million in 2024.

The Village continues to serve as a regional leader in providing entertainment, exhibit, and meeting facilities while providing its residents with exceptional services. The majority of the Village’s capital assets are invested in business-type activity facilities that generate revenues supporting ongoing municipal operations. Approximately 57% of the Village’s combined revenues are attributable to the business-type activities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Business-Type Activities - Continued



FINANCIAL ANALYSIS OF THE GOVERNMENT’S FUNDS

As noted earlier, the Village uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the Village’s governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. In particular, unassigned fund balance may serve as a useful measure of a government’s net resources available for spending at the end of the fiscal year.

As of December 31, 2025, the governmental funds reported combined ending fund balances of $94,882,882, a decrease of 35.7% from the prior year’s total of $147,577,239. This decrease is mainly attributable to a deficiency of revenues over expenditures due to capital outlay expenditures related to the construction of the Rosemont Ice Arena and a transfer from General Fund to the Debt Service fund for the defeasance of the Series 2015A Taxable Bonds.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS - Continued

Governmental Funds - Continued

The General Fund experienced a decrease in fund balance of $52.4 million during the year. Net transfers out of the General Fund totaled $49.1 million. These transfers included $14.8 million to the Debt Service fund, $35.9 million to Special Tax Allocation Redevelopment District #7 and $6.3 million to Special Tax Allocation Redevelopment District #8.

Advances due from the Special Tax Allocation Redevelopment District #6 Fund totaled $25.4 million at December 31, 2025. Beginning in 2013, the General Fund advanced funds to the Redevelopment District #6 to finance eligible redevelopment costs in TIF District #6, not to exceed $26.0 million. These funds have been used to purchase land for the development of an office building, parking facility and hotel and to reimburse the developer of this land for certain TIF eligible costs and to construct three new restaurant buildings. The advances are to be repaid from future incremental taxes and bear interest at 6%.

Advances due from the Special Tax Allocation Redevelopment District #7 Fund totaled $25.7 million at December 31, 2025. Beginning in 2015, the General Fund advanced funds to the Redevelopment District #7 to finance eligible redevelopment costs in TIF District #7, not to exceed $27.0 million. These funds have been used to purchase land for redevelopment and to resurface streets and parking lots located in TIF District #7. The advances are to be repaid from future incremental taxes and bear interest at 4.5%.

Advances due from the Special Tax Allocation Redevelopment District #8 Fund totaled $24.9 million at December 31, 2025. Beginning in 2016, the General Fund advanced funds to the Redevelopment District #8 to finance eligible redevelopment costs in TIF District #8, not to exceed $35.0 million. These funds have been used to complete various projects in TIF District #8, including infrastructure improvements, construction of Impact Field, Dave and Buster's and parking garages. The advances are to be repaid from future incremental taxes and bear interest at 1.5%.

The special revenue funds have the following restricted fund balances relating to incremental tax revenues: TIF #4 - $5,418,165. These funds are available but restricted for future redevelopment projects, to pay the principal and interest on TIF-eligible bonds, and reimbursement of eligible TIF expenditures incurred by the General Fund within the applicable TIF district from which the funds were generated or in a contiguous TIF area. TIF Districts #6, #7, and #8 reported negative unassigned fund balances at December 31, 2025, which are expected to improve as future tax increment is received.

Proprietary Funds

The Village's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

In general, the Village's enterprise funds are meeting the expectations of the Village by filling a need for entertainment and meeting facilities in the northwest suburbs of Chicago and utilizing the O'Hare International Airport, the CTA train station, and both the north/south and east/west interstate expressways to bring visitors from other states and other parts of Illinois to the community.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS - Continued

GENERAL FUND BUDGETARY HIGHLIGHTS

No budget amendments were made to the General Fund budget during the fiscal year. As previously discussed, the General Fund reported a decrease in fund balance of $52.4 million for the year. Actual revenues totaled approximately $66.9 million, exceeding budget by approximately $6.6 million. Tax revenues were approximately $2.2 million higher than budgeted, primarily due to state sales tax and hotel/motel tax revenues exceeding expectations. Ambulance fee revenues exceeded budget by approximately $731,000 due to increased rates. In addition, revenues generated by the Parkway Bank Sports Complex exceeded budget as a result of additional events held during the year.

Total expenditures were approximately $23.4 million below budget. The favorable variance was primarily attributable to capital outlay projects budgeted during the year that were not completed and are expected to be completed in future years. The Village does not budget for transfers into or out of the General Fund. Net transfers out of the General Fund totaled approximately $49.1 million during the year. These transfers funded the current year bond defeasance and capital projects in Redevelopment District #7 and Redevelopment District #8.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The Village's investment in capital assets for its governmental and business type activities as of December 31, 2025 was $512,275,061 (net of accumulated depreciation/amortization). This investment in capital assets includes land, construction in progress, land improvements, buildings and improvements, etc.

	Capital Assets - Net of Depreciation/Amortization					
	Governmental Activities		Business-Type Activities		Totals	
	12/31/25	12/31/24	12/31/25	12/31/24	12/31/25	12/31/24
Land	$ 40,945,476	51,920,023	79,968,916	66,212,255	120,914,392	118,132,278
Museum Collection	4,430,584	4,430,584	—	—	4,430,584	4,430,584
Construction in Progress	3,140,523	12,428,334	1,092,762	1,976,930	4,233,285	14,405,264
Buildings and Improvements	44,693,261	39,578,053	267,165,148	218,467,925	311,858,409	258,045,978
Furniture, Fixtures and Equipment	2,313,879	1,546,702	14,421,067	5,741,705	16,734,946	7,288,407
Motor Vehicles, Heavy Equipment and Trucks	3,651,764	3,228,282	273,870	209,677	3,925,634	3,437,959
Infrastructure	36,337,228	38,036,823	9,711,329	8,063,469	46,048,557	46,100,292
Leased Asset	—	—	3,944,581	4,459,092	3,944,581	4,459,092
Subscription Assets	175,460	284,764	9,213	29,440	184,673	314,204
	135,688,175	151,453,565	376,586,886	305,160,493	512,275,061	456,614,058

CAPITAL ASSETS AND DEBT ADMINISTRATION - Continued

Capital Assets - Continued

Major capital asset events during the fiscal year included the following:

- Construction of an ice arena which includes construction of an on-premises restaurant as well as a parking garage.
- Construction of an immersive entertainment space in the Pearl District.
- Digital LED boards at the Allstate Arena and various spaces within the Village

Additional information on the Village's capital assets can be found in Note 3 of this report.

Debt Administration

At year-end, the Village's total outstanding debt was $245.7 million as compared to $273.2 million the previous year. The following is a comparative statement of outstanding debt:

	Long-Term Debt Outstanding					
	Governmental Activities		Business-Type Activities		Totals	
	12/31/25	12/31/24	12/31/25	12/31/24	12/31/25	12/31/24
General Obligation Bonds	$ 228,380,000	255,295,000	13,075,000	13,075,000	241,455,000	268,370,000
Leased Asset	—	—	4,036,582	4,534,677	4,036,582	4,534,677
Subscriptions Payable	168,921	271,594	9,093	30,178	178,014	301,772
	228,548,921	255,566,594	17,120,675	17,639,855	245,669,596	273,206,449

The Village retired $27.5 million in existing debt during the current year, including the defeasance of $14.7 million outstanding principal with $14.8 million of cash on hand.

Additional information on the Village's long-term debt can be found in Note 3 of this report.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Village of Rosemont's finances for all those with an interest in the Village's finances. Questions concerning any of the information provided in this report or requests for additional information should be directed to:

Lynn Jarog, Finance Officer
Village of Rosemont
9501 Technology Blvd
Rosemont, Illinois 60018

BASIC FINANCIAL STATEMENTS

The basic financial Statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government-Wide Financial Statements
- Fund Financial Statements

  Governmental Funds

  Proprietary Funds

  Fiduciary Fund

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

Statement of Net Position
December 31, 2025

See Following Page

Statement of Net Position
December 31, 2025

	Primary Government		
	Governmental Activities	Business-Type Activities	Totals
ASSETS			
Current Assets			
Cash and Investments	$ 69,372,089	5,648,378	75,020,467
Restricted Cash	—	27,751,750	27,751,750
Receivables - Net of Allowances	47,084,597	13,929,425	61,014,022
Internal Balances	(515,162)	515,162	—
Due from Other Governments	6,923,677	—	6,923,677
Land Held for Resale	—	3,152,520	3,152,520
Prepaids/Inventories	4,684,344	1,052,922	5,737,266
Total Current Assets	127,549,545	52,050,157	179,599,702
Noncurrent Assets			
Capital Assets			
Nondepreciable/Nonamortizable Capital Assets	48,516,583	81,061,678	129,578,261
Depreciable/Amortizable Capital Assets	193,195,640	588,964,310	782,159,950
Accumulated Depreciation/Amortization	(106,024,048)	(293,439,102)	(399,463,150)
Total Capital Assets	135,688,175	376,586,886	512,275,061
Other Assets			
Net Pension Asset - IMRF	2,434,726	2,008,308	4,443,034
Net Pension Asset - Public Safety Officers' Pension	10,448,874	—	10,448,874
Leases Receivable	31,382,380	26,854,030	58,236,410
Total Other Assets	44,265,980	28,862,338	73,128,318
Total Noncurrent Assets	179,954,155	405,449,224	585,403,379
Total Assets	307,503,700	457,499,381	765,003,081
DEFERRED OUTFLOWS OF RESOURCES			
Loss on Refunding	1,944,701	—	1,944,701
Deferred Items - IMRF	2,363,822	1,949,820	4,313,642
Deferred Items - Public Safety Officers' Pension	9,819,018	—	9,819,018
Deferred Items - RBP	21,162,077	4,467,179	25,629,256
Total Deferred Outflows of Resources	35,289,618	6,416,999	41,706,617
Total Assets and Deferred Outflows of Resources	342,793,318	463,916,380	806,709,698

The notes to the financial statements are an integral part of this statement.

	Primary Government		
	Governmental Activities	Business-Type Activities	Totals
LIABILITIES			
Current Liabilities			
Accounts Payable	$ 12,956,060	11,001,622	23,957,682
Accrued Payroll	1,296,954	526,217	1,823,171
Accrued Interest Payable	928,358	71,913	1,000,271
Advance Deposits	110,480	25,402,529	25,513,009
Unearned Revenue	539,347	2,800,216	3,339,563
Current Portion of Long-Term Liabilities			
Compensated Absences	374,075	150,341	524,416
Current Portion of Long-Term Liabilities	11,471,420	3,515,767	14,987,187
Total Current Liabilities	27,676,694	43,468,605	71,145,299
Noncurrent Liabilities			
Unearned Revenue	—	2,182,974	2,182,974
Compensated Absences	1,496,298	601,368	2,097,666
Total OPEB Liability - RBP	94,820,481	20,015,997	114,836,478
General Obligation Bonds Payable - Net	225,698,826	10,676,360	236,375,186
Leases Payable	—	3,532,114	3,532,114
Subscriptions Payable	85,779	—	85,779
Total Noncurrent Liabilities	322,101,384	37,008,813	359,110,197
Total Liabilities	349,778,078	80,477,418	430,255,496
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	16,572,932	3,124,538	19,697,470
Deferred Items - Leases	30,190,596	25,333,675	55,524,271
Gain on Extinguishment of Debt	3,079,191	—	3,079,191
Deferred Items - IMRF	2,631,824	2,170,883	4,802,707
Deferred Items - Public Safety Officers' Pension	20,837,438	—	20,837,438
Deferred Items - RBP	79,914,617	16,869,466	96,784,083
Total Deferred Inflows of Resources	153,226,598	47,498,562	200,725,160
Total Liabilities and Deferred Inflows of Resources	503,004,676	127,975,980	630,980,656
NET POSITION			
Net Investment in Capital Assets	60,653,179	359,602,011	420,255,190
Restricted - Maintenance of Roadways	1,202,553	—	1,202,553
Restricted - Public Works and Economic Development	157,796	—	157,796
Restricted - Public Safety	10,448,874	—	10,448,874
Restricted - Culture and Recreation	380,771	—	380,771
Restricted - Debt Service	872,497	—	872,497
Restricted - Illinois Municipal Retirement	2,434,726	2,008,308	4,443,034
Restricted - TIF Eligible Costs	5,418,165	—	5,418,165
Unrestricted (Deficit)	(241,779,919)	(25,669,919)	(267,449,838)
Total Net Position	(160,211,358)	335,940,400	175,729,042

The notes to the financial statements are an integral part of this statement.

Statement of Activities
For the Fiscal Year Ended December 31, 2025

		Program Revenues		
	Expenses	Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions
Governmental Activities				
Executive, Legislative and General Government	$ 104,550	419,890	—	—
Creative and Design	3,755,246	—	1,974,647	—
Public Works and Economic Development	71,470,915	—	248,478	—
Public Safety	31,407,882	4,087,715	151,666	—
Health and License	313,590	435,532	—	—
Housing and Social Services	4,794,770	2,143,052	—	—
Culture and Recreation	1,031,868	—	—	—
Building Department	329,906	300,872	—	—
Parkway Bank Sports Complex	1,806,756	1,605,229	—	—
Interest on Long-Term Debt	14,770,015	—	—	—
Total Governmental Activities	129,785,498	8,992,290	2,374,791	—
Business-Type Activities				
Allstate Arena	26,195,969	34,313,763	—	—
Donald E. Stephens Convention Center	44,284,513	42,064,265	5,000,000	1,142,136
Commercial Properties	6,100,697	4,392,904	—	42,728,831
Entertainment District	8,705,093	2,398,889	—	6,509,326
Impact Field Stadium	2,881,018	773,301	—	825,102
Waterworks and Sewerage	3,735,257	5,273,519	—	—
Rosemont Theatre	7,763,692	9,261,214	—	—
Rosemont Health and Fitness	3,147,384	1,971,511	—	—
Total Business-Type Activities	102,813,623	100,449,366	5,000,000	51,205,395
Total Primary Government	232,599,121	109,441,656	7,374,791	51,205,395

General Revenues
Taxes
Property Taxes
State Sales Taxes
Hotel/Motel Taxes
Telecommunication and Utility Taxes
Restaurant Gross Receipts Taxes
Other Taxes
Intergovernmental - Unrestricted
Replacement Taxes
Investment Income
Miscellaneous
Internal Activity - Transfers

Change in Net Position

Net Position - Beginning

Net Position - Ending

The notes to the financial statements are an integral part of this statement.

Net (Expenses)/Revenues		
Primary Government		
Governmental Activities	Business-Type Activities	Totals
315,340	—	315,340
(1,780,599)	—	(1,780,599)
(71,222,437)	—	(71,222,437)
(27,168,501)	—	(27,168,501)
121,942	—	121,942
(2,651,718)	—	(2,651,718)
(1,031,868)	—	(1,031,868)
(29,034)	—	(29,034)
(201,527)	—	(201,527)
(14,770,015)	—	(14,770,015)
(118,418,417)	—	(118,418,417)
—	8,117,794	8,117,794
—	3,921,888	3,921,888
—	41,021,038	41,021,038
—	203,122	203,122
—	(1,282,615)	(1,282,615)
—	1,538,262	1,538,262
—	1,497,522	1,497,522
—	(1,175,873)	(1,175,873)
—	53,841,138	53,841,138
(118,418,417)	53,841,138	(64,577,279)
48,220,377	903,860	49,124,237
19,823,333	—	19,823,333
16,518,882	—	16,518,882
1,477,121	—	1,477,121
3,167,381	—	3,167,381
9,548,602	1,094,155	10,642,757
217,372	—	217,372
6,615,670	713,928	7,329,598
609,038	104,963	714,001
(15,528,025)	15,528,025	—
90,669,751	18,344,931	109,014,682
(27,748,666)	72,186,069	44,437,403
(132,462,692)	263,754,331	131,291,639
(160,211,358)	335,940,400	175,729,042

The notes to the financial statements are an integral part of this statement.

Balance Sheet - Governmental Funds
December 31, 2025

	General	Special Tax Allocation Redevelopment District #4
ASSETS		
Cash and Investments	$ 67,771,326	—
Receivables - Net of Allowances		
Taxes	1,348,238	8,586,162
Accounts	5,711,718	—
Leases	31,382,380	—
Accrued Interest	12,735,167	—
Due from Other Governments	3,835,555	—
Due from Other Funds	11,018,938	—
Advances to Other Funds	76,012,394	—
Prepaids/Inventories	—	—
Total Assets	209,815,716	8,586,162
LIABILITIES		
Accounts Payable	4,333,094	213,632
Accrued Payroll	1,277,171	—
Accrued Interest Payable	—	—
Advance Deposits	110,480	—
Unearned Revenues	539,347	—
Due to Other Funds	—	2,954,365
Advances from Other Funds	—	—
Total Liabilities	6,260,092	3,167,997
DEFERRED INFLOWS OF RESOURCES		
Property Taxes	—	—
Deferred Items - Leases	30,190,596	—
Total Deferred Inflows of Resources	30,190,596	—
Total Liabilities and Deferred Inflows of Resources	36,450,688	3,167,997
FUND BALANCES		
Nonspendable	76,012,394	—
Restricted	—	5,418,165
Unassigned	97,352,634	—
Total Fund Balances	173,365,028	5,418,165
Total Liabilities, Deferred Inflows of Resources and Fund Balances	209,815,716	8,586,162

The notes to the financial statements are an integral part of this statement.

Special Revenue					
Special Tax Allocation Redevelopment District #6	Special Tax Allocation Redevelopment District #7	Special Tax Allocation Redevelopment District #8	Debt Service	Nonmajor	Totals
—	43,387	—	2,501	1,554,875	69,372,089
2,545,776	1,082,078	2,223,995	25,360,749	225,881	41,372,879
—	—	—	—	—	5,711,718
—	—	—	—	—	31,382,380
—	—	—	—	—	12,735,167
—	—	—	—	705,448	4,541,003
—	—	—	—	—	11,018,938
—	—	—	—	—	76,012,394
—	—	4,684,344	—	—	4,684,344
2,545,776	1,125,465	6,908,339	25,363,250	2,486,204	256,830,912
967,211	7,158,066	228,418	—	55,639	12,956,060
—	—	—	—	19,783	1,296,954
6,511,471	5,477,056	746,640	—	—	12,735,167
—	—	—	—	—	110,480
—	—	—	—	—	539,347
920,610	—	—	7,143,963	515,162	11,534,100
25,399,378	25,724,668	24,888,348	—	—	76,012,394
33,798,670	38,359,790	25,863,406	7,143,963	590,584	115,184,502
—	—	—	16,418,432	154,500	16,572,932
—	—	—	—	—	30,190,596
—	—	—	16,418,432	154,500	46,763,528
33,798,670	38,359,790	25,863,406	23,562,395	745,084	161,948,030
—	—	4,684,344	—	—	80,696,738
—	—	—	1,800,855	1,741,120	8,960,140
(31,252,894)	(37,234,325)	(23,639,411)	—	—	5,226,004
(31,252,894)	(37,234,325)	(18,955,067)	1,800,855	1,741,120	94,882,882
2,545,776	1,125,465	6,908,339	25,363,250	2,486,204	256,830,912

The notes to the financial statements are an integral part of this statement.

VILLAGE OF ROSEMONT, ILLINOIS

Reconciliation of the Total Governmental Fund Balance to the Statement of Net Position - Governmental Activities
December 31, 2025

Total Governmental Fund Balances	$ 94,882,882
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.	135,688,175
Other assets are not available to pay for current period expenses and therefore are not reported in the funds.	2,382,674
A net pension asset is not considered to represent a financial resource and therefore is not reported in the funds.	
Net Pension Asset - IMRF	2,434,726
Net Pension Asset - Public Safety Officers' Pension	10,448,874
Deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Deferred Items - IMRF	(268,002)
Deferred Items - Public Safety Officers' Pension	(11,018,420)
Deferred Items - RBP	(58,752,540)
Unamortized losses are not considered to represent a financial resource and therefore, are not reported in the funds.	1,944,701
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Accrued Interest Payable	(928,358)
Compensated Absences Payable	(1,870,373)
Total OPEB Liability - RBP	(98,323,023)
General Obligation Bonds Payable - Net	(236,663,753)
Subscriptions Payable	(168,921)
Net Position of Governmental Activities	(160,211,358)

The notes to the financial statements are an integral part of this statement.

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended December 31, 2025

See Following Page

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended December 31, 2025

	General	Special Tax Allocation Redevelopment District #4
Revenues		
Taxes	$ 50,505,862	17,609,305
Licenses and Fees	736,404	—
Intergovernmental		
Replacement Taxes	217,372	—
Grants	191,507	—
Other Intergovernmental	28,215	—
Charges for Services	3,916,954	—
Fines and Forfeitures	2,195,880	—
Investment Income	6,367,220	41,258
Rent	2,143,052	—
Miscellaneous	609,038	—
Total Revenues	66,911,504	17,650,563
Expenditures		
Executive and Legislative	1,543,345	—
General Government	7,310,335	—
Creative and Design	983,271	—
Public Works and Economic Development	8,139,743	1,167,774
Public Safety	33,927,931	—
Health and License	313,590	—
Housing and Social Services	4,254,470	—
Culture and Recreation	710,364	—
Building Department	329,906	—
Parkway Bank Sports Complex	1,397,277	—
Capital Outlay	11,266,444	8,764,732
Debt Service		
Principal	102,673	—
Interest and Fiscal Charges	8,473	—
Total Expenditures	70,287,822	9,932,506
Excess (Deficiency) of Revenues Over Expenditures	(3,376,318)	7,718,057
Other Financing Sources (Uses)		
Disposal of Capital Assets	43,311	—
Payment to Escrow Agent	—	—
Transfers In	13,404,211	—
Transfers Out	(62,484,306)	(4,973,616)
Total Other Financing Sources (Uses)	(49,036,784)	(4,973,616)
Net Change in Fund Balances	(52,413,102)	2,744,441
Fund Balances - Beginning	225,778,130	2,673,724
Fund Balances - Ending	173,365,028	5,418,165

The notes to the financial statements are an integral part of this statement.

Special Revenue					
Special Tax Allocation Redevelopment District #6	Special Tax Allocation Redevelopment District #7	Special Tax Allocation Redevelopment District #8	Debt Service	Nonmajor	Totals
4,930,450	1,880,193	3,744,803	19,688,643	156,122	98,515,378
—	—	—	—	—	736,404
—	—	—	—	—	217,372
—	—	—	—	1,974,647	2,166,154
—	—	—	—	180,422	208,637
—	—	—	—	—	3,916,954
—	—	—	—	—	2,195,880
37,868	194	24,409	142,557	2,164	6,615,670
—	—	—	—	—	2,143,052
—	—	—	—	—	609,038
4,968,318	1,880,387	3,769,212	19,831,200	2,313,355	117,324,539
—	—	—	—	—	1,543,345
—	—	—	—	—	7,310,335
—	—	—	—	2,771,975	3,755,246
108,756	255,310	738,588	—	162,954	10,573,125
—	—	—	—	—	33,927,931
—	—	—	—	—	313,590
—	—	—	—	—	4,254,470
—	—	—	—	—	710,364
—	—	—	—	—	329,906
—	—	—	—	—	1,397,277
6,820,418	37,614,902	8,645,054	—	458,629	73,570,179
—	—	—	12,240,000	—	12,342,673
1,523,964	1,157,616	373,320	11,789,862	—	14,853,235
8,453,138	39,027,828	9,756,962	24,029,862	3,393,558	164,881,676
(3,484,820)	(37,147,441)	(5,987,750)	(4,198,662)	(1,080,203)	(47,557,137)
881,224	—	—	—	—	924,535
—	—	—	(14,802,035)	—	(14,802,035)
—	35,854,509	6,273,756	19,775,651	890,075	76,198,202
—	—	—	—	—	(67,457,922)
881,224	35,854,509	6,273,756	4,973,616	890,075	(5,137,220)
(2,603,596)	(1,292,932)	286,006	774,954	(190,128)	(52,694,357)
(28,649,298)	(35,941,393)	(19,241,073)	1,025,901	1,931,248	147,577,239
(31,252,894)	(37,234,325)	(18,955,067)	1,800,855	1,741,120	94,882,882

The notes to the financial statements are an integral part of this statement.

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the Governmental Funds to the Statement of Activities
For the Fiscal Year Ended December 31, 2025

Net Change in Fund Balances - Total Governmental Funds	$ (52,694,357)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation/amortization expense.	
Capital Outlays	13,892,053
Depreciation Expense	(5,389,138)
Disposals - Cost	(105,776)
Disposals - Accumulated Depreciation/Amortization	105,776
Transfer of Capital Assets to Business-Type Activities	(24,268,305)
Other assets are not available to pay for current period expenses and therefore are not reported in the funds.	240,318
An addition to a net pension asset is not considered to be an increase in a financial asset in the governmental funds.	
Change in Net Pension Asset - IMRF	2,511,291
Change in Net Pension Asset - Public Safety Officers' Pension	20,235,955
The net effect of deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Change in Deferred Items - IMRF	(2,535,423)
Change in Deferred Items - Public Safety Officers' Pension	(16,475,887)
Change in Deferred Items - RBP	(16,146,045)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal on long-term debt consumes the current financial resources of the governmental funds.	
Change in Compensated Absences Payable	(53,780)
Change in Total OPEB Liability - RBP	25,706,724
Retirement of Debt - Net	27,198,409
Amortization of Loss on Refunding	(188,151)
Amortization of Gain on Extinguishment of Debt	128,300
Changes to accrued interest on long-term debt in the Statement of Activities does not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	89,370
Changes in Net Position of Governmental Activities	(27,748,666)

The notes to the financial statements are an integral part of this statement.

Statement of Net Position - Proprietary Funds
December 31, 2025

See Following Page

Statement of Net Position - Proprietary Funds
December 31, 2025

ASSETS	Allstate Arena	Convention Center Facility
Current Assets		
Cash and Investments	$ 1,265,115	2,400,736
Restricted Cash	22,854,708	—
Receivables - Net of Allowances		
Property Taxes	—	3,535,140
Accounts	2,413,244	2,234,848
Notes	—	—
Leases	—	—
Due from Other Funds	—	515,162
Land Held for Resale	—	—
Prepaids/Inventories	248,214	703,523
Total Current Assets	26,781,281	9,389,409
Noncurrent Assets		
Capital Assets		
Nondepreciable Capital Assets	15,930,070	16,724,278
Depreciable Capital Assets	72,402,420	195,292,597
Accumulated Depreciation	(51,977,628)	(138,374,657)
Total Capital Assets	36,354,862	73,642,218
Other Assets		
Net Pension Asset - IMRF	277,853	779,136
Leases Receivable	—	—
Total Other Assets	277,853	779,136
Total Noncurrent Assets	36,632,715	74,421,354
Total Assets	63,413,996	83,810,763
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Items - IMRF	269,761	756,445
Deferred Items - RBP	676,612	1,524,941
Total Deferred Outflows of Resources	946,373	2,281,386
Total Assets and Deferred Outflows of Resources	64,360,369	86,092,149
LIABILITIES		
Current Liabilities		
Accounts Payable	6,608,897	1,020,823
Accrued Payroll	101,723	192,880
Accrued Interest Payable	—	71,913
Advance Deposits	18,259,624	2,013,205
Unearned Revenues	2,051,170	156,250
Due to Other Funds	39,306	—
Compensated Absences	28,013	57,122
Current Portion of Long-Term Debt	111,986	3,019,702
Total Current Liabilities	27,200,719	6,531,895
Noncurrent Liabilities		
Unearned Revenues	1,371,408	468,750
Compensated Absences	112,050	228,489
Total OPEB Liability - RBP	3,031,683	6,832,770
General Obligation Bonds Payable - Net	—	10,676,360
Leases Payable	—	3,532,114
Total Noncurrent Liabilities	4,515,141	21,738,483
Total Liabilities	31,715,860	28,270,378
DEFERRED INFLOWS OF RESOURCES		
Property Taxes	—	3,124,538
Deferred Items - Leases	—	—
Deferred Items - IMRF	300,346	842,208
Deferred Items - RBP	2,555,099	5,758,653
Total Deferred Inflows of Resources	2,855,445	9,725,399
Total Liabilities and Deferred Inflows of Resources	34,571,305	37,995,777
NET POSITION		
Net Investment in Capital Assets	36,354,862	56,666,436
Restricted - Illinois Municipal Retirement	277,853	779,136
Unrestricted (Deficit)	(6,843,651)	(9,349,200)
Total Net Position	29,789,064	48,096,372

The notes to the financial statements are an integral part of this statement.

Commercial Properties	Entertainment District	Impact Field	Nonmajor	Totals
95,705	277,556	233,999	1,375,267	5,648,378
—	—	—	4,897,042	27,751,750
—	—	—	—	3,535,140
256,389	52,686	108,085	949,473	6,014,725
2,049,653	170,638	—	—	2,220,291
1,406,271	752,998	—	—	2,159,269
—	—	—	39,306	554,468
3,152,520	—	—	—	3,152,520
13,293	73,003	—	14,889	1,052,922
6,973,831	1,326,881	342,084	7,275,977	52,089,463
14,985,194	14,654,457	7,149,177	11,618,502	81,061,678
108,925,952	78,397,600	68,302,267	65,643,474	588,964,310
(5,190,228)	(37,695,906)	(14,683,900)	(45,516,783)	(293,439,102)
118,720,918	55,356,151	60,767,544	31,745,193	376,586,886
111,297	134,823	117,521	587,678	2,008,308
15,157,136	11,696,894	—	—	26,854,030
15,268,433	11,831,717	117,521	587,678	28,862,338
133,989,351	67,187,868	60,885,065	32,332,871	405,449,224
140,963,182	68,514,749	61,227,149	39,608,848	457,538,687
108,055	130,897	114,098	570,564	1,949,820
538,214	720,182	38,444	968,786	4,467,179
646,269	851,079	152,542	1,539,350	6,416,999
141,609,451	69,365,828	61,379,691	41,148,198	463,955,686
1,151,221	1,190,313	67,523	962,845	11,001,622
23,146	70,081	26,038	112,349	526,217
—	—	—	—	71,913
160,000	—	—	4,969,700	25,402,529
411,978	—	—	180,818	2,800,216
—	—	—	—	39,306
9,519	31,314	—	24,373	150,341
89,080	119,198	6,363	169,438	3,515,767
1,844,944	1,410,906	99,924	6,419,523	43,507,911
—	—	—	342,816	2,182,974
38,077	125,260	—	97,492	601,368
2,411,566	3,226,905	172,255	4,340,818	20,015,997
—	—	—	—	10,676,360
—	—	—	—	3,532,114
2,449,643	3,352,165	172,255	4,781,126	37,008,813
4,294,587	4,763,071	272,179	11,200,649	80,516,724
—	—	—	—	3,124,538
13,423,879	11,909,796	—	—	25,333,675
120,306	145,737	127,034	635,252	2,170,883
2,032,466	2,719,633	145,176	3,658,439	16,869,466
15,576,651	14,775,166	272,210	4,293,691	47,498,562
19,871,238	19,538,237	544,389	15,494,340	128,015,286
118,720,918	55,356,151	60,767,544	31,736,100	359,602,011
111,297	134,823	117,521	587,678	2,008,308
2,905,998	(5,663,383)	(49,763)	(6,669,920)	(25,669,919)
121,738,213	49,827,591	60,835,302	25,653,858	335,940,400

The notes to the financial statements are an integral part of this statement.

Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds
For the Fiscal Year Ended December 31, 2025

	Allstate Arena	Convention Center Facility
Operating Revenues		
Charges for Services	$ 34,313,763	42,064,265
Operating Grants	—	5,000,000
Miscellaneous	—	—
Total Operating Revenues	34,313,763	47,064,265
Operating Expenses		
Costs of Goods Sold	—	—
Operating Personnel, Payroll Taxes and Benefits	2,992,777	5,552,295
OPEB Actuarial Adjustment (Benefit)	(1,273,504)	2,064,700
Other Direct Expenses	18,206,076	28,685,642
General and Administrative	4,687,871	679,578
Depreciation and Amortization	1,582,749	6,412,188
Total Operating Expenses	26,195,969	43,394,403
Operating Income (Loss)	8,117,794	3,669,862
Nonoperating Revenues (Expenses)		
Investment Income	—	12,665
Other Income	—	—
Property Taxes	—	903,860
Other Taxes	—	1,094,155
Interest Expense	—	(890,110)
	—	1,120,570
Income (Loss) Before Transfers and Capital Contributions	8,117,794	4,790,432
Transfers In	—	—
Transfers Out	(3,407,707)	(8,876,428)
Capital Contributions	—	1,142,136
	(3,407,707)	(7,734,292)
Net Change in Net Position	4,710,087	(2,943,860)
Net Position - Beginning	25,078,977	51,040,232
Net Position - Ending	29,789,064	48,096,372

The notes to the financial statements are an integral part of this statement.

Commercial Properties	Entertainment District	Impact Field	Nonmajor	Totals
4,392,904	2,398,889	773,301	16,506,244	100,449,366
—	—	—	—	5,000,000
—	—	—	58,898	58,898
4,392,904	2,398,889	773,301	16,565,142	105,508,264
—	—	—	2,496,449	2,496,449
821,595	1,028,876	851,659	2,909,068	14,156,270
(742,843)	3,034,575	(1,147,234)	22,353	1,958,047
2,339,100	1,801,544	733,663	5,607,379	57,373,404
257,473	471,950	370,557	1,702,128	8,169,557
3,425,372	2,368,148	2,072,373	1,908,313	17,769,143
6,100,697	8,705,093	2,881,018	14,645,690	101,922,870
(1,707,793)	(6,306,204)	(2,107,717)	1,919,452	3,585,394
501,783	199,480	—	—	713,928
—	46,065	—	—	46,065
—	—	—	—	903,860
—	—	—	—	1,094,155
—	—	—	(643)	(890,753)
501,783	245,545	—	(643)	1,867,255
(1,206,010)	(6,060,659)	(2,107,717)	1,918,809	5,452,649
25,766,699	1,181,994	1,293,443	1,578,952	29,821,088
—	—	—	(2,008,928)	(14,293,063)
42,728,831	6,509,326	825,102	—	51,205,395
68,495,530	7,691,320	2,118,545	(429,976)	66,733,420
67,289,520	1,630,661	10,828	1,488,833	72,186,069
54,448,693	48,196,930	60,824,474	24,165,025	263,754,331
121,738,213	49,827,591	60,835,302	25,653,858	335,940,400

The notes to the financial statements are an integral part of this statement.

Statement of Cash Flows - Proprietary Funds
For the Fiscal Year Ended December 31, 2025

	Allstate Arena	Convention Center Facility
Cash Flows from Operating Activities		
Receipts from Customers and Users	$ 34,942,795	42,370,703
Receipts from Interfund Services	—	—
Receipts from Operating Grants	—	5,000,000
Payments to Employees	(2,955,348)	(5,851,773)
Payments to Suppliers	(22,183,177)	(30,598,800)
Payments for Interfund Services	(102,673)	(118,066)
	9,701,597	10,802,064
Cash Flows from Noncapital Financing Activities		
Interfund Loans and Repayment, Net	39,306	(515,162)
Insurance Proceeds	—	—
Transfers In	—	—
Transfers Out	(3,407,707)	(8,876,428)
Property and Other Taxes	—	1,587,413
	(3,368,401)	(7,804,177)
Cash Flows from Capital and Related Financing Activities		
Purchase of Capital Assets	(6,343,342)	(2,215,868)
Interest Payments	—	(862,950)
	(6,343,342)	(3,078,818)
Cash Flows from Investing Activities		
Notes Receivable Payments Received	—	—
Interest Received	—	12,665
	—	12,665
Net Change in Cash	(10,146)	(68,266)
Cash - Beginning	1,275,261	2,469,002
Cash - Ending	1,265,115	2,400,736
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities		
Operating Income (Loss)	8,117,794	3,669,862
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:		
Depreciation and Amortization Expense	1,582,749	6,412,188
Changes in Assets and Liabilities		
Receivables, Net	1,007,815	(101,252)
Prepaids/Inventories	(81,547)	272,316
Accounts Payable	689,644	(1,125,867)
Accrued Payroll	(6,280)	(528,831)
Advance Deposits	—	563,940
Compensated Absences	18,219	79,391
Unearned Revenue	(378,783)	(156,250)
Leases Payable	—	(498,095)
Subscriptions Payable	—	—
Deferred Items - Leases	—	—
Deferred Items - IMRF	312,875	958,570
Deferred Items - RBP	268,777	1,867,552
Net Pension Liability (Asset) - IMRF	(287,385)	(808,608)
Total OPEB Liability - RBP	(1,542,281)	197,148
Net Cash Provided by Operating Activities	9,701,597	10,802,064
Noncash Activity		
Capital Contributions	—	1,142,136
Transfer of Capital Assets	—	—
Total Noncash Activity	—	1,142,136

The notes to the financial statements are an integral part of this statement.

Commercial Properties	Entertainment District	Impact Field	Nonmajor	Totals
1,579,746	1,834,878	749,216	15,982,173	97,459,511
1,132,128	—	—	457,391	1,589,519
—	—	—	—	5,000,000
(814,355)	(982,861)	(837,699)	(3,410,707)	(14,852,743)
(1,864,046)	(2,330,805)	(1,148,947)	(9,870,044)	(67,995,819)
(32,762)	(15,693)	(4,372)	(57,695)	(331,261)
711	(1,494,481)	(1,241,802)	3,101,118	20,869,207
—	—	—	(39,306)	(515,162)
—	46,065	—	—	46,065
1,498,394	1,181,994	1,293,443	1,578,952	5,552,783
—	—	—	(2,008,928)	(14,293,063)
—	—	—	—	1,587,413
1,498,394	1,228,059	1,293,443	(469,282)	(7,621,964)
(2,402,450)	(129,282)	(49,000)	(2,542,530)	(13,682,472)
—	—	—	(643)	(863,593)
(2,402,450)	(129,282)	(49,000)	(2,543,173)	(14,546,065)
38,134	101,684	—	—	139,818
501,783	199,480	—	—	713,928
539,917	301,164	—	—	853,746
(363,428)	(94,540)	2,641	88,663	(445,076)
459,133	372,096	231,358	1,286,604	6,093,454
95,705	277,556	233,999	1,375,267	5,648,378
(1,707,793)	(6,306,204)	(2,107,717)	1,919,452	3,585,394
3,425,372	2,368,148	2,072,373	1,908,313	17,769,143
(1,587,385)	691,679	(24,085)	(45,391)	(58,619)
(12,459)	—	—	(2,852)	175,458
712,224	(73,004)	(49,099)	(97,846)	56,052
2,207	13,034	2,457	(401,895)	(919,308)
152,313	—	—	11,336	727,589
(5,754)	18,790	—	(21,904)	88,742
(706,248)	(453,529)	—	(91,523)	(1,786,333)
—	—	—	—	(498,095)
—	—	—	(21,085)	(21,085)
460,290	(802,161)	—	—	(341,871)
125,922	153,703	133,081	525,394	2,209,545
282,880	1,408,567	(259,559)	856,780	4,424,997
(115,135)	(139,512)	(121,578)	(603,234)	(2,075,452)
(1,025,723)	1,626,008	(887,675)	(834,427)	(2,466,950)
711	(1,494,481)	(1,241,802)	3,101,118	20,869,207
42,728,831	6,509,326	825,102	—	51,205,395
24,268,305	—	—	—	24,268,305
66,997,136	6,509,326	825,102	—	75,473,700

The notes to the financial statements are an integral part of this statement.

Statement of Fiduciary Net Position
December 31, 2025

	Pension Trust
	Public Safety Officers'
ASSETS	
Cash and Cash Equivalents	
Public Safety Officers' Pension Fund	$ 3,291,660
Restricted Retirement Trust	5,951,136
Investments	
U.S. Agency Securities	
GNMA Mortgage Pools	
Public Safety Officers' Pension Fund	71,293
Corporate Bonds	
Public Safety Officers' Pension Fund	713,781
Mutual Funds	
Public Safety Officers' Pension Fund	5,921,376
Restricted Retirement Trust	150,812,332
Real Estate	
Restricted Retirement Trust	8,241,154
Infrastructure	
Restricted Retirement Trust	2,521,126
NET POSITION	
Net Position Restricted for Pensions	177,523,858

The notes to the financial statements are an integral part of this statement.

Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended December 31, 2025

	Pension Trust Public Safety Officers'
Additions	
Contributions - Employer	$ 6,000,000
Contributions - Plan Members	926,516
Total Contributions	6,926,516
Investment Income	
Interest Earned	
Public Safety Officers' Pension Fund	165,605
Restricted Retirement Trust	4,641,839
Net Change in Fair Value	
Public Safety Officers' Pension Fund	1,029,279
Restricted Retirement Trust	17,174,174
	23,010,897
Less Investment Expenses	(76,566)
Net Investment Income	22,934,331
Total Additions	29,860,847
Deductions	
Administration	26,155
Benefits and Refunds	7,883,002
Total Deductions	7,909,157
Change in Fiduciary Net Position	21,951,690
Net Position Restricted for Pensions	
Beginning	155,572,168
Ending	177,523,858

The notes to the financial statements are an integral part of this statement.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Village of Rosemont, Illinois (the Village), an Illinois home rule municipality incorporated in 1956, provides a broad range of municipal services, including general government, public works and economic development, public safety, and health and social services. The Village also owns and operates the Donald E. Stephens Convention Center (a conference and exhibition facility), the Allstate Arena (an approximately 17,000-seat indoor stadium), the Rosemont Theatre (a 4,200-seat theater), the Rosemont Health and Fitness Center (formerly known as Willow Creek Club), a waterworks and sewerage utility, certain commercial buildings in the Village, the Entertainment District (a variety of entertainment facilities) and the Impact Field (a 6,300-seat minor league baseball stadium). The Village is governed by the President and members of the Board of Trustees (the Board).

The government-wide financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the Village's accounting policies established in GAAP and used by the Village are described below.

REPORTING ENTITY

The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is both legally and substantively separate from the government. Management has determined that there is one fiduciary component unit that is required to be included in the financial statements of the Village as a pension trust fund and there are no discretely presented component units to include in the reporting entity.

Public Safety Officers' Pension Fund

The Village's Public Safety Officers' Pension Fund (the PSOPF) is a single employer plan administered by the Village, covering all full-time members of the Village's Public Safety Department who choose to participate. The PSOPF is included in these financial statements as pension trust fund.

BASIS OF PRESENTATION

Government-Wide Statements

The Village's basic financial statements include both government-wide (reporting the Village as a whole) and fund financial statements (reporting the Village's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The Village's executive and legislative, general government, creative and design, public works and economic development, public safety, health and license, housing and social services, culture and recreation, building department, and Parkway Bank Sports Complex services are classified as governmental activities. The Village's Allstate Arena, Donald E. Stephens Convention Center Facility, commercial property, Rosemont Theatre, entertainment district, waterworks and sewerage, Rosemont Health and Fitness, and Impact Field are classified as business-type activities.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Government-Wide Statements - Continued

In the government-wide Statement of Net Position, both the governmental and business-type activities columns are: (a) presented on a consolidated basis by column, and (b) 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 government-wide Statement of Activities reports both the gross and net cost of each of the Village's functions and business-type activities (general government, public safety, public works, etc.). The functions are supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, fines, permits and charges for services, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, which 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.

The net costs (by function or business-type activity) are normally covered by general revenue (property, sales and use taxes, certain intergovernmental revenues, permits and charges for services, etc.).

This government-wide focus is more on the sustainability of the Village as an entity and the change in the Village's net position resulting from the current year's activities.

Fund Financial Statements

The financial transactions of the Village are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets/deferred outflows, liabilities/deferred inflows, fund balance, revenues and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets/deferred outflows, liabilities/deferred inflows, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements. A fund is considered major if it is the primary operating fund of the Village or meets the following criteria:

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Fund Financial Statements - Continued

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The various funds are reported by generic classification within the financial statements. The following fund types are used by the Village:

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Village:

General Fund is the general operating fund of the Village. It accounts for all financial resources except those required to be accounted for in another fund. The General Fund is a major fund.

Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Village maintains seven special revenue funds. The Special Tax Allocation Redevelopment Districts #4, #6, #7, and #8 funds, major funds, account for incremental property tax revenue and related expenditures legally restricted to eligible redevelopment activities within Tax Increment Financing Redevelopment Districts #4, #6, #7, and #8.

Debt service funds account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt. The Village maintains one debt service fund. The Debt Service Fund, a major fund, accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest not financed by proprietary funds.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Proprietary Funds

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the proprietary funds of the Village:

Enterprise Funds are required to account for operations for which a fee is charged to external users for goods or services and the activity is (a) financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges, or (c) establishes fees and charges based on a pricing policy designed to recover similar costs. The Village maintains eight enterprise funds. The Allstate Arena Fund, a major fund, accounts for the financial activities associated with holding entertainment and sporting events in the Allstate Arena. The Convention Center Facility Fund, also a major fund, accounts for the financial activities associated with holding events in the Donald E. Stephens Convention Center. The Commercial Properties Fund, also a major fund, accounts for the financial activities associated with owning and renting real estate to third-party users within the Village. The Entertainment District Fund, also a major fund, accounts for the financial activities associated with the development and operations of an entertainment district within the Village. The Impact Field Fund, also a major fund, accounts for the financial activities associated with owning and operating a minor league baseball stadium.

Fiduciary Funds

Fiduciary funds report assets held in a trustee or agency capacity by the Village for others and therefore are not available to support Village programs. The reporting focus is on net position and changes in net position and is reported using accounting principles similar to proprietary funds.

Pension trust funds account for assets held in a trustee capacity by the Village for pension benefit payments. The Public Safety Officers' Pension Fund accounts for the accumulation of resources and the payment of pensions to officers of the Village's public safety department.

The Village's pension trust fund is presented in the fiduciary fund financial statements. Since by definition these assets are being held for the benefit of a third party (pension participants) and cannot be used to address activities or obligations of the Village, this fund is not incorporated into the government-wide statements.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus as defined below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate.

All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets/ deferred outflows and liabilities/deferred inflows are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

All proprietary and pension trust funds utilize an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows and liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported. Proprietary and pension trust fund balance is classified as net position.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, both governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability/deferred inflow is incurred or economic asset used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when "measurable and available." Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. The Village recognizes property taxes when they become both measurable and available in accordance with GASB Codification Section P70.

A sixty-day availability period is used for revenue recognition for all other governmental fund revenues. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due.

In applying the susceptible to accrual concept under the modified accrual basis, those revenues susceptible to accrual are property taxes, sales and use taxes, franchise taxes, licenses, interest revenue, and charges for services. All other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Basis of Accounting - Continued

All proprietary and pension trust funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Village's enterprise funds are charges to customers for sales and services and rental income. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY

Cash and Investments

Cash and cash equivalents on the Statement of Net Position are considered to be cash on hand, demand deposits, and cash with fiscal agent. For the purpose of the proprietary funds "Statement of Cash Flows", cash and cash equivalents are considered to be cash on hand, demand deposits, cash with fiscal agent, and all highly liquid investments with an original maturity of three months or less.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the Village categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. 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.

Restricted Assets

The box office of the Allstate Arena and the Rosemont Theatre include escrow deposits held for future performances. This cash is considered restricted as it is held in escrow and is restricted for use until the future performance occurs.

Interfund Receivables, Payables and Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

Receivables

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received, with the exception of lease receivables. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivables balances for governmental activities include property taxes, sales and use taxes, and accrued interest receivable. Business-type activities report charges for services as their major receivables.

Prepaids/Inventories - Land Held for Resale

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids, inventories or land held for resale in both the government-wide and fund financial statements. prepaids, inventories and land held for resale are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund-type prepaids, inventories and assets held for resale are recorded as expenditures when consumed rather than when purchased. The Village's land held for resale is to be used for economic development purposes.

Capital Assets

Capital assets purchased or acquired with an original cost of $20,000 or more, depending on asset class, are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the Village as a whole. Infrastructure such as streets, traffic signals and signs are capitalized. In the case of the initial capitalization of general infrastructure assets (i.e., those reported by the governmental activities) the government chose to include all such items regardless of their acquisition date. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement costs.

Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. The valuation basis for proprietary fund capital assets are the same as those used for the general capital assets. Donated capital assets are capitalized at acquisition value on the date donated.

Depreciation/amortization on all assets is computed and recorded using the straight-line method of depreciation/ amortization over the following estimated useful lives:

Land and Building Improvements	15 Years
Buildings	40 Years
Furniture, Fixtures and Equipment	7 Years
Motor Vehicles	5 - 10 Years
Heavy Equipment and Trucks	10 Years
Infrastructure	20 - 40 Years
Leased Asset	5 - 15 Years
Subscription Asset	2 - 5 Years

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

Compensated Absences

The Village accrues accumulated unpaid sick and associated employee-related costs when earned (or estimated to be earned) by the employee. All sick pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements. The Village's policy does not allow for vacation carryover.

Deferred Outflows/Inflows of Resources

Deferred outflow/inflow of resources represents a consumption/acquisition of net assets that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

Unearned Revenue

The unearned revenue represents funds received during the current or previous years that has not been earned by, or is not available to, the Village as of the end of the year. These funds will be recognized as revenues in subsequent years, once the revenue has been earned or becomes available.

Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses at the time of issuance.

In the fund financial statements, governmental fund types recognize bond premiums and 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 while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

Net Position

In the government-wide financial statements, equity is classified as net position and displayed in three components:

> Net Investment in Capital Assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
>
> Restricted - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislations.
>
> Unrestricted - All other net position balances that do not meet the definition of "restricted" or "net investment in capital assets."

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

APPROPRIATIONS

Appropriations are made using the same accounting basis and principles as the Village's fund financial statements. Appropriations are prepared by fund, function and department. Under the Village's home-rule authority, expenditures or obligations may be authorized by the Village Board without a prior appropriation amendment. All appropriations lapse at year-end.

Although the appropriations do not represent legally adopted budgets, the Village's General Fund appropriation has been determined to be representative of budgetary accounting and has been included as required supplementary information. The Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund presents a comparison of budgetary data to actual results of General Fund operations.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY - Continued

DEFICIT FUND BALANCE

The following funds had deficit fund balance as of the date of this report:

Fund		Deficit
Special Tax Allocation Redevelopment District #6	$	31,252,894
Special Tax Allocation Redevelopment District #7		37,234,325
Special Tax Allocation Redevelopment District #8		18,955,067

These deficits are largely due to interfund loans and advances, outstanding accounts payable and other accruals at year-end.

NOTE 3 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

Permitted Deposits and Investments - The Village's investment policy authorizes the Village to make deposits/ invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of the State of Illinois, obligations of political subdivisions, certain money market mutual funds, credit union shares, and repurchase agreements, and certain commercial paper rated within the three highest classifications by at least two standard rating services.

The deposits and investments of the Public Safety Officers' Pension Fund (PSOPF) are held separately from those of other Village funds and are reported in the Pension Trust. Investments of the PSOPF are restricted by Village Ordinance to mirror the investments permitted by the Illinois Pension Code.

The deposits and investments of the Village of Rosemont Postemployment Benefit Trust are reported in the Pension Trust as Restricted Retirement Trust and their use is limited by applicable bond covenants.

Village

Deposits. At year-end, the carrying amount of the Village's deposits for governmental and business-type totaled $102,772,217 and the bank balances totaled $104,276,052.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Village's investment policy limits its exposure to interest rate risk by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity and by investing operating funds primarily in short-term securities, money market mutual funds, or similar investment pools.

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Village - Continued

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. To guard against credit risk for deposits with financial institutions, the Village's investment policy requires that the collateralization of assets insured by the FDIC should be in writing; executed by the depository and any person claiming an adverse interest, contemporaneously with the acquisition of the asset by a depository; approved by the board of directors of depository; and kept continuously from the time of execution as an official record of the depository. Funds invested in institutions insured by the FDIC including certificates of deposit must be fully collateralized.

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the Village's deposits may not be returned to it. At year-end, the entire amount of the bank balance of deposits was covered by collateral, federal depository or equivalent insurance.

For investments, this is the risk that in the event of the failure of the counterparty, the Village will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

Concentration Risk. This is the risk of loss attributed to the magnitude of the Village's investment in a single issuer. The Village's investment policy limits its investment to the safest types of securities/financial instruments; pre-qualifying the financial institutions, broker/dealers, intermediaries and advisors with which the Village will do business; and diversifying the investment portfolio so that potential losses on individual securities will be minimized.

Public Safety Officers' Pension Fund

Deposits. At year-end, the carrying amount of the PSOPF's deposits totaled $9,242,796 and the bank balances totaled $9,242,796.

Investments. The following table presents the investments and maturities of the PSOPF's debt securities as of December 31, 2025:

		Investment Maturities (in Years)			
Investment Type	Fair Value	Less Than 1	1-5	6-10	More Than 10
U.S. Agency Securities	$ 71,293	26	3,869	58,846	8,552
Corporate Bonds	713,781	297,542	97,938	—	318,301
Totals	785,074	297,568	101,807	58,846	326,853

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Public Safety Officers' Pension Fund - Continued

Investments - Continued. The PSOPF has the following recurring fair value measurements as of December 31, 2025:

		Fair Value Measurements Using		
	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments by Fair Value Level				
Debt Securities				
U.S. Agency Securities	$ 71,293	—	71,293	—
Corporate Bonds	713,781	—	713,781	—
Equity Securities				
Mutual Funds	156,733,708	156,733,708	—	—
Real Estate	8,241,154	—	8,241,154	—
Infrastructure	2,521,126	—	2,521,126	—
Total Investments Measured at Fair Value Level	168,281,062	156,733,708	11,547,354	—

Debt Securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

Interest Rate Risk. The PSOPF's investment policy does not address interest rate risk.

Credit Risk. The PSOPF's investment policy does not address credit risk.

Custodial Credit Risk. The PSOPF's investment policy does not address custodial credit risk. At year-end, the entire amount of the bank balance of deposits was covered by collateral, federal depository or equivalent insurance.

For an investment, the PSOPF's investment policy does not address custodial credit risk. The money market mutual funds are not subject to custodial credit risk.

Concentration Risk. The PSOPF's investment policy limits investments with or in any one institution to the sum of 10% of the PSOPF's portfolio. At year-end, the PSOPF has no investment greater than 5% of net plan position available for retirement benefits (other than U.S. Government guaranteed obligations and mutual funds).

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Public Safety Officers' Pension Fund - Continued

Concentration Risk - Continued. The PSOPF's investment policy establishes the following target allocation across asset classes:

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	25.0%	2.50%
Domestic Equities	35.0%	4.90%
International Equities	20.0%	5.00%
Real Estate	7.5%	3.70%
Global Tactical	7.5%	3.40%
Infrastructure	5.0%	4.20%
Cash and Cash Equivalents	0.0%	0.00%

The long-term expected rate of return on the PSOPF's investments was determined using an asset allocation study conducted by the PSOPF's investment management consultant in February 2026 in which best-estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) were developed for each major asset class. These ranges were 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 the expected inflation. Best estimates or arithmetic real rates of return for each major asset class included in the PSOPF's target asset allocation as of December 31, 2025 are listed in the table above.

Rate of Return

For the year ended December 31, 2025, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 14.93%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

PROPERTY TAXES

Property taxes become a lien on the taxable property as of January 1 of the levy year. The taxes are due in two installments during the following year: on March 1 and the later of (1) September 1 or (2) four weeks after the tax bills are actually mailed by the Cook County Collector. Taxes are distributed to the Village within several weeks of their receipt by the Collector. Property taxes for debt service are levied when the related general obligation bonds are authorized and may be subsequently abated in whole or in part by the Village Board based upon availability of other funds.

Property taxes receivable (net of allowance for uncollectible amounts based on prior history) and unearned revenues are recorded at the time of the enforceable lien. Property tax revenues are recognized in the government-wide financial statements in the year for which the taxes are levied and intended to finance, which is the year after the taxes are levied, and in the fund financial statements if collected within 60 days after year-end.

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LEASES RECEIVABLE

As of December 31, 2025, the Village had 28 active leases. The leases have receipts that range from $7,464 to $420,000 and interest rates that range from 0.330% to 2.577%. As of December 31, 2025, the total combined value of the lease receivable is $60,395,679, and the combined value of the deferred inflows of resources is $55,524,271. There were no variable receipts or other receipts, not previously included in the measurement of the leases receivable, recognized in the current year.

During the fiscal year, the Village has recognized $6,580,354 of lease revenue.

The future minimum lease assets as of year-end are as follows:

Fiscal	Governmental		Business-Type	
Year	Principal	Interest	Principal	Interest
2026	$ (24,703)	549,703	2,159,269	556,864
2027	(25,139)	550,139	2,735,899	509,394
2028	(25,583)	550,583	2,741,980	456,371
2029	1,687	550,813	2,568,821	402,779
2030	1,717	550,783	2,055,011	355,923
2031-2035	70,577	2,752,423	8,470,714	1,195,223
2036-2040	241,131	2,739,169	2,129,786	549,357
2037-2045	443,688	2,709,642	1,140,924	472,983
2046-2050	682,815	2,660,848	767,546	406,154
2051-2055	963,661	2,589,369	837,721	335,980
2056-2060	1,292,025	2,491,307	914,311	259,389
2061-2065	1,674,438	2,362,228	997,904	175,796
2096-2070	2,118,241	2,197,091	1,089,139	84,561
2071-2075	2,631,692	1,990,173	404,274	6,520
2076-2080	3,224,065	1,734,987	—	—
2081-2085	3,905,774	1,424,184	—	—
2086-2090	4,688,503	1,049,450	—	—
2091-2095	5,585,358	601,390	—	—
2096-2100	3,932,433	113,477	—	—
	31,382,380	30,167,759	29,013,299	5,767,294

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

INTERFUND ADVANCES

Interfund advances represent funding of debt service payments and capital projects on behalf of these funds. These amounts will be repaid over several years. Interfund advances at December 31, 2025 are as follows:

Receivable Fund	Payable Fund	Amount
General	Special Tax Allocation Redevelopment District #6	$ 25,399,378
General	Special Tax Allocation Redevelopment District #7	25,724,668
General	Special Tax Allocation Redevelopment District #8	24,888,348
		76,012,394

INTERFUND BALANCES

Interfund balances are advances in anticipation of receipts made to fund cash flow deficiencies and to allocate direct expenses of the various funds. These balances are expected to be repaid shortly after the end of the fiscal year. The composition of interfund balances at December 31, 2025, are as follows:

Receivable Fund	Payable Fund	Amount
General	Special Tax Allocation Redevelopment District #4	$ 2,954,365
General	Special Tax Allocation Redevelopment District #6	920,610
General	Debt Service	7,143,963
Convention Center	Nonmajor Governmental	515,162
Nonmajor Business-Type	Allstate Arena	39,306
		11,573,406

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

INTERFUND TRANSFERS

Interfund transfers for the year consisted of the following:

Transfer In	Transfer Out	Amount
General	Convention Center Facility	$ 8,300,736
General	Allstate Arena	3,126,632
General	Nonmajor Business-Type	1,976,843
Special Tax Allocation Redevelopment District #7	General	35,854,509
Special Tax Allocation Redevelopment District #8	General	6,273,756
Debt Service	Special Tax Allocation Redevelopment District #4	4,973,616
Debt Service	General	14,802,035
Nonmajor Governmental	General	1,223
Nonmajor Governmental	Convention Center Facility	575,692
Nonmajor Governmental	Allstate Arena	281,075
Nonmajor Governmental	Nonmajor Business-Type	32,085
Commercial Properties	Governmental Activities	24,268,305
Commercial Properties	General	1,498,394
Impact Field	General	1,293,443
Entertainment District	General	1,181,994
Nonmajor Business-Type	General	1,578,952
		106,019,290

Interfund transfers were primarily made to fund debt service requirements and/or capital projects from specific resources provided for those purposes and to transfer proprietary fund income to the General Fund or proprietary fund losses from the General Fund.

The purpose of significant interfund transfers are as follows:

- The General Fund transferred $35,854,809 to the Special Tax Allocation Redevelopment District #7 Fund to fund capital projects in Redevelopment District #7.
- The General Fund transferred $6,273,756 to the Special Tax Allocation Redevelopment District #8 Fund to fund capital projects in Redevelopment District #8.
- The General Fund transferred $14,802,035 to the Debt Service Fund to defease a portion of the Series 2015A Taxable General Obligation Bonds.
- Capital assets previously reported in the Governmental Activities were transferred to the Commercial Properties in the amount of $24,268,305.

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS

Governmental Activities

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Transfers In/(Out)	Ending Balances
Nondepreciable/Nonamortizable Capital Assets					
Land	$ 51,920,023	700,000	—	(11,674,547)	40,945,476
Museum Collection	4,430,584	—	—	—	4,430,584
Construction in Progress	12,428,334	2,904,323	—	(12,192,134)	3,140,523
	68,778,941	3,604,323	—	(23,866,681)	48,516,583
Depreciable/Amortizable Capital Assets					
Buildings and Improvements	64,710,068	7,495,068	—	(630,000)	71,575,136
Furniture, Fixtures and Equipment	7,286,614	1,180,093	—	—	8,466,707
Motor Vehicles, Heavy Equipment and Trucks	10,870,795	1,363,647	23,535	—	12,210,907
Infrastructure	100,216,798	248,922	—	—	100,465,720
Subscription Assets	559,411	—	82,241	—	477,170
	183,643,686	10,287,730	105,776	(630,000)	193,195,640
Less Accumulated Depreciation/Amortization					
Buildings and Improvements	25,132,015	1,978,236	—	(228,376)	26,881,875
Furniture, Fixtures and Equipment	5,739,912	412,916	—	—	6,152,828
Motor Vehicles, Heavy Equipment and Trucks	7,642,513	940,165	23,535	—	8,559,143
Infrastructure	62,179,975	1,948,517	—	—	64,128,492
Subscription Assets	274,647	109,304	82,241	—	301,710
	100,969,062	5,389,138	105,776	(228,376)	106,024,048
Total Net Depreciable/ Amortizable Capital Assets	82,674,624	4,898,592	—	(401,624)	87,171,592
Total Net Capital Assets	151,453,565	8,502,915	—	(24,268,305)	135,688,175

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS - Continued

Business-Type Activities

Business-type capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Transfers In/(Out)	Ending Balances
Nondepreciable/Nonamortizable Capital Assets					
Land	$ 66,212,255	1,680,490	—	12,076,171	79,968,916
Construction in Progress	1,976,930	1,092,762	1,976,930	—	1,092,762
	68,189,185	2,773,252	1,976,930	12,076,171	81,061,678
Depreciable/Amortizable Capital Assets					
Buildings and Improvements	468,905,586	51,104,956	334,717	12,192,134	531,867,959
Furniture, Fixtures and Equipment	19,422,311	10,767,118	—	—	30,189,429
Motor Vehicles, Heavy Equipment and Trucks	714,679	118,938	—	—	833,617
Infrastructure	18,120,005	2,100,532	—	—	20,220,537
Leased Asset	5,782,874	—	—	—	5,782,874
Subscription Asset	69,894	—	—	—	69,894
	513,015,349	64,091,544	334,717	12,192,134	588,964,310
Less Accumulated Depreciation/Amortization					
Buildings and Improvements	250,437,661	14,599,867	334,717	—	264,702,811
Furniture, Fixtures and Equipment	13,680,606	2,087,756	—	—	15,768,362
Motor Vehicles, Heavy Equipment and Trucks	505,002	54,745	—	—	559,747
Infrastructure	10,056,536	452,672	—	—	10,509,208
Leased Asset	1,323,782	514,511	—	—	1,838,293
Subscription Asset	40,454	20,227	—	—	60,681
	276,044,041	17,729,778	334,717	—	293,439,102
Total Net Depreciable/Amortizable Capital Assets	236,971,308	46,361,766	—	12,192,134	295,525,208
Total Net Capital Assets	305,160,493	49,135,018	1,976,930	24,268,305	376,586,886

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS - Continued

Depreciation/Amortization Expense

Depreciation/amortization expense was charged to governmental activities as follows:

Executive, Legislative and General Government	$ 658,172
Public Works and Economic Development	2,386,950
Public Safety	1,117,060
Housing and Social Services	540,300
Culture and Recreation	277,177
Parkway Bank Sports Complex	409,479
	5,389,138

Depreciation/amortization expense was charged to business-type activities as follows:

Allstate Arena	$ 1,582,749
Convention Center Facility	6,412,188
Commercial Properties	3,423,986
Entertainment District	2,330,169
Impact Field	2,072,373
Waterworks and Sewerage	377,702
Rosemont Theatre	917,829
Rosemont Health and Fitness	612,782
	17,729,778

LONG-TERM OBLIGATIONS

General Obligation Bonds

The Village issues general obligation bonds to provide funds for the acquisition and redevelopment of real property, the acquisition or construction of capital facilities, pension and other post-employment benefits, and the refunding or repayment of existing long-term debt. General obligation bonds have been issued for both governmental and business-type activities. General obligation bonds issued for business-type activities are reported in the proprietary funds as they are expected to be repaid from proprietary revenues. General obligation bonds are direct obligations and pledge the full faith and credit of the Village and provide for tax levies or incremental taxes to fund the repayment of the bonds, subject to abatement as determined by the Village Board. Such abatements with respect to the 2024 tax levy aggregated $5,066,734.

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM OBLIGATIONS - Continued

General Obligation Bonds - Continued

General obligation bonds currently outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Refunding Bonds of 2010A, due in annual installments of $540,000 to $4,080,000 plus interest at 2.73% to 6.00% through December 1, 2035.	Debt Service	$ 9,100,000	—	—	9,100,000
General Obligation Refunding Bonds of 2010B, due in annual installments of $1,410,000 to $2,960,000 plus interest at 3.89% to 6.60% through December 1, 2030.	Convention Center Facility	13,075,000	—	—	13,075,000
General Obligation Bonds of 2010C, due in annual installments of $780,000 to $3,165,000 plus interest at 3.89% to 6.75% through December 1, 2035.	Debt Service	13,795,000	—	—	13,795,000
General Obligation Bonds of 2011B, due in annual installments of $245,000 to $2,820,000 plus interest at 2.375% to 6.125% through December 1, 2030.	Debt Service	8,230,000	—	—	8,230,000
General Obligation Bonds of 2012A, due in annual installments of $2,700,000 to $6,195,000 plus interest at 4.35% to 5.50% through December 1, 2035.	Debt Service	46,620,000	—	1,090,000	45,530,000

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM OBLIGATIONS - Continued

General Obligation Bonds - Continued

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Taxable Bonds of 2015A, due in annual installments of $4,815,000 to $5,995,000 plus interest at 3.364% to 4.114% through December 1, 2028.	Debt Service	$ 20,020,000	—	20,020,000	—
General Obligation Corporate Purpose Bonds of 2016A, due in annual installments of $1,655,000 to $5,210,000 plus interest at 4.00% to 5.00% through December 1, 2046.	Debt Service	73,245,000	—	2,010,000	71,235,000
General Obligation Taxable Corporate Purpose Bonds of 2016B, due in annual installments of $430,000 to $1,285,000 plus interest at 3.00% to 5.00% through December 1, 2046.	Debt Service	17,830,000	—	485,000	17,345,000
General Obligation Corporate Purpose Refunding Bonds of 2017, due in annual installments of $1,175,000 to $2,005,000 plus interest at 3.00% to 5.00% through December 1, 2035.	Debt Service	18,635,000	—	1,365,000	17,270,000

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM OBLIGATIONS - Continued

General Obligation Bonds - Continued

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Corporate Purpose Bonds of 2020A, due in annual installments of $2,620,000 to $4,665,000 plus interest at 4.00% to 5.00% through December 1, 2049.	Debt Service	$ 23,285,000	—	—	23,285,000
General Obligation Taxable Corporate Purpose Bonds of 2020B, due in annual installments of $1,945,000 to $2,605,000 plus interest at 2.00% to 4.00% through December 1, 2035.	Debt Service	24,535,000	—	1,945,000	22,590,000
		268,370,000	—	26,915,000	241,455,000

	Beginning Balances	Issuances	Retirements	Ending Balances
Governmental	$ 255,295,000	—	26,915,000	228,380,000
Business-Type	13,075,000	—	—	13,075,000
	268,370,000	—	26,915,000	241,455,000

Leases Payable

As of December 31, 2025, the Village has one active lease. The lease has payments of $552,879 annually and an interest rate of 1.272% through August 31, 2033. As of December 31, 2025, the total combined value of the lease liability is $4,036,582. The combined value of the right to use asset, as of December 31, 2025 is $5,782,874 with accumulated amortization of $1,838,293.

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM OBLIGATIONS - Continued

Leases Payable - Continued

The future minimum lease obligations as of the year-end, are as follows:

Fiscal Year	Business-Type Activities Principal	Business-Type Activities Interest
2026	$ 504,468	48,411
2027	510,923	41,957
2028	517,460	35,420
2029	524,080	28,799
2030	530,785	22,094
2031	537,577	15,303
2032	544,455	8,425
2033	366,834	1,752
	4,036,582	202,161

Subscriptions Payable

As of December 31, 2025, the Village has four active subscriptions. The subscriptions have payments of $4,760 to $88,500 and interest rates of 3.113% to 3.147%. As of December 31, 2025, the total combined value of the subscriptions liability is $178,014. The combined value of the right to use assets, as of December 31, 2025 are $547,064 with accumulated amortization of $362,391.

The future minimum subscription obligations as of the year-end, are as follows:

Fiscal Year	Governmental Activities Principal	Governmental Activities Interest	Business-Type Activities Principal	Business-Type Activities Interest
2026	$ 83,142	5,358	9,093	72
2027	85,779	2,722	—	—
	168,921	8,080	9,093	72

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM OBLIGATIONS - Continued

Long-Term Liability Activity

Changes in long-term liabilities during the fiscal year were as follows:

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Governmental Activities					
Compensated Absences	$ 1,816,593	107,560	53,780	1,870,373	374,075
Net Pension Liability (Asset)					
IMRF	76,565	—	2,511,291	(2,434,726)	—
Public Safety Officer's Pension	9,787,081	—	20,235,955	(10,448,874)	—
Total OPEB Liability - RBP	124,029,747	—	25,706,724	98,323,023	3,502,542
General Obligation Bonds	255,295,000	—	26,915,000	228,380,000	7,705,000
Plus: Unamortized Premium	6,617,761	—	301,380	6,316,381	301,380
Less: Unamortized Discount	(1,232,463)	—	(120,644)	(1,111,819)	(120,644)
Subscriptions Payable	271,594	—	102,673	168,921	83,142
	396,661,878	107,560	75,706,159	321,063,279	11,845,495
Business-Type Activities					
Compensated Absences	662,967	177,484	88,742	751,709	150,341
Net Pension Liability (Asset) - IMRF	67,144	—	2,075,452	(2,008,308)	—
Total OPEB Liability - RBP	23,222,313	—	2,466,950	20,755,363	739,366
General Obligation Bonds	13,075,000	—	—	13,075,000	2,290,000
Less: Unamortized Discount	(162,960)	—	(27,160)	(135,800)	(27,160)
Leases Payable	4,534,677	—	498,095	4,036,582	504,468
Subscriptions Payable	30,178	—	21,085	9,093	9,093
	41,429,319	177,484	5,123,164	36,483,639	3,666,108

For the governmental activities, the net pension liabilities (assets), the total OPEB liability, and the subscription payable are liquidated by the General Fund. The general obligation bonds are liquidated by Debt Service funds.

For the business-type activities, the net pension liability (asset) and the total OPEB liability are liquidated by the Allstate Arena, the Convention Center Facility, the Commercial Properties, the Rosemont Theatre, the Entertainment District, the Waterworks and Sewerage, the Impact Field, and the Rosemont Health and Fitness Funds. The Convention Center Facility Fund makes payments on the general obligation bonds and the lease payable. The Rosemont Health and Fitness Fund makes payments on the subscriptions payable.

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM OBLIGATIONS - Continued

Debt Service Requirements to Maturity

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

Fiscal Year	Governmental Activities General Obligation Bonds Principal	Governmental Activities General Obligation Bonds Interest	Business-Type Activities General Obligation Bonds Principal	Business-Type Activities General Obligation Bonds Interest
2026	$ 7,705,000	11,140,289	2,290,000	862,950
2027	14,685,000	10,792,065	2,445,000	711,810
2028	15,410,000	10,067,207	2,605,000	550,440
2029	16,175,000	9,301,040	2,775,000	378,510
2030	14,195,000	8,523,857	2,960,000	195,360
2031	14,590,000	7,867,420	—	—
2032	15,270,000	7,185,536	—	—
2033	16,015,000	6,448,262	—	—
2034	16,790,000	5,667,093	—	—
2035	17,605,000	4,846,374	—	—
2036	6,610,000	3,977,500	—	—
2037	6,935,000	3,647,000	—	—
2038	7,290,000	3,300,250	—	—
2039	7,650,000	2,935,750	—	—
2040	8,030,000	2,553,250	—	—
2041	8,435,000	2,151,750	—	—
2042	8,855,000	1,730,000	—	—
2043	5,860,000	1,287,250	—	—
2044	6,150,000	996,750	—	—
2045	6,450,000	691,800	—	—
2046	6,775,000	371,950	—	—
2047	290,000	36,000	—	—
2048	300,000	24,400	—	—
2049	310,000	12,400	—	—
Totals	228,380,000	105,555,193	13,075,000	2,699,070

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM OBLIGATIONS - Continued

Defeased Debt

In the current year, the Village defeased a portion of the Series 2015A taxable general obligation bonds by placing current resources in an irrevocable trust to provide for the future debt service payments on the defeased bonds. Since the requirements which normally satisfy defeasance have been met, the financial statements reflect satisfaction of the original liability through the irrevocable transfer to an escrow agent of an amount computed to be adequate to meet the future debt service requirements of the issue. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Village's basic financial statements. At December 31, 2025, the following defeased debt remained outstanding:

Series 2015A Defeased Bonds from Prior Years:	$ 2,625,000
Series 2015A Defeased Bonds from Current Year Transactions:	14,675,000
Total	17,300,000

Legal Debt Margin

Article VII, Section 6(k) of the 1970 Illinois Constitution governs the computation of legal debt margin. "The General Assembly may limit by law the amount and require referendum approval of debt to be incurred by home rule municipalities, payable from ad valorem property tax receipts, only in excess of the following percentages of the assessed value of its taxable property…(3) if its population is 25,000 or less an aggregate of one-half percent. Indebtedness which is outstanding on the effective date (July 1, 1971) of this constitution or which is thereafter approved by referendum…shall not be included in the foregoing percentage amounts." To date the Illinois General Assembly has set no limits for home rule municipalities. The Village is a home rule municipality.

FUND BALANCE CLASSIFICATIONS

In the governmental funds financial statements, the Village considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The Village first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available.

Nonspendable Fund Balance. Consists of resources that cannot be spent because they are either: a) not in a spendable form; or b) legally or contractually required to be maintained intact.

Restricted Fund Balance. Consists of resources that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance. Consists of resources constrained (issuance of an ordinance) to specific purposes by the government itself, using its highest level of decision-making authority, the Board of Trustees; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS - Continued

Assigned Fund Balance. Consists of amounts that are constrained by the Board of Trustees' intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the Board of Trustees itself or b) a body or official to which the Board of Trustees has delegated the authority to assign amounts to be used for specific purposes. The Village's highest level of decision-making authority is the Board of Trustees, who is authorized to assign amounts to a specific purpose.

Unassigned Fund Balance. Consists of residual net resources of a fund that have not been restricted, committed, or assigned within the General Fund and deficit fund balances of other governmental funds.

Minimum Fund Balance Policy. The Village's fund balance policy states that the General Fund should maintain a minimum fund balance equal to four months of budgeted operating expenditures. Operating expenditures do not include capital outlay, debt service or transfers.

The following is a schedule of fund balance classifications for the governmental funds as of December 31, 2025:

		Special Revenue						
	General	Special Tax Allocation Redevelopment District #4	Special Tax Allocation Redevelopment District #6	Special Tax Allocation Redevelopment District #7	Special Tax Allocation Redevelopment District #8	Debt Service	Nonmajor	Totals
Fund Balances								
Nonspendable								
Advances	$ 76,012,394	—	—	—	—	—	—	76,012,394
Prepaids/ Inventories	—	—	—	—	4,684,344	—	—	4,684,344
	76,012,394	—	—	—	4,684,344	—	—	80,696,738
Restricted								
Maintenance of Roadways	—	—	—	—	—	—	1,202,553	1,202,553
Public Works and Economic Development	—	—	—	—	—	—	157,796	157,796
Culture and Recreation	—	—	—	—	—	—	380,771	380,771
Debt Service	—	—	—	—	—	1,800,855	—	1,800,855
TIF Eligible Costs	—	5,418,165	—	—	—	—	—	5,418,165
	—	5,418,165	—	—	—	1,800,855	1,741,120	8,960,140
Unassigned	97,352,634	—	(31,252,894)	(37,234,325)	(23,639,411)	—	—	5,226,004
Total Fund Balances	173,365,028	5,418,165	(31,252,894)	(37,234,325)	(18,955,067)	1,800,855	1,741,120	94,882,882

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

NET INVESTMENT IN CAPITAL ASSETS

Net investment in capital assets was comprised of the following as of December 31, 2025:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	$ 135,688,175
Plus:	
Unamortized Discount	77,912
Less Capital Related Debt:	
General Obligation Refunding Bonds of 2010A	(1,862,770)
General Obligation Refunding Bonds of 2010C	(5,444,887)
General Obligation Bonds of 2016A	(27,233,140)
General Obligation Corporate Purpose Bonds of 2020A	(22,982,295)
General Obligation Taxable Corporate Purpose Bonds of 2020B	(9,187,353)
Subscriptions Payable	(168,921)
Unamortized Bond Premium	(5,194,380)
Unamortized Gain on Extinguishment of Debt	(3,039,162)
Net Investment in Capital Assets	60,653,179
Business-Type Activities	
Capital Assets - Net of Accumulated Depreciation	376,586,886
Plus:	
Unamortized Discount	135,800
Less Capital Related Debt:	
General Obligation Refunding Bonds of 2010B	(13,075,000)
Leases Payable	(4,036,582)
Subscriptions Payable	(9,093)
Net Investment in Capital Assets	359,602,011

NOTE 4 - OTHER INFORMATION

CONTINGENT LIABILITIES

Litigation

From time to time, the Village is party to various pending claims and legal proceedings with respect to employment, civil rights, property taxes and other matters. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the Village attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Village's financial position or results of operations.

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. 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.

FUTURE PAYMENTS RECEIVABLE

The Village leases buildings, offices, restaurants, entertainment facilities, and billboards under noncancelable leases. Lease terms generally range from three to five years for buildings, offices and billboards, and from 10 to 30 years for restaurants and entertainment facilities (subject to renewal), with office rents based on square footage. The Village also leases land under noncancelable land leases with varying terms from one to one hundred years. In addition, the Village has entered into various sponsorship and advertising agreements that provide funding for the Allstate Arena, Rosemont Theatre, Parkway Bank Park, Parkway Bank Sports Complex, and the Donald E. Stephens Convention Center.

RISK MANAGEMENT

The Village is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Village carries commercial insurance. The Village’s health insurance plan is self-funded up to a maximum of $120,000 per employee or $7,215,937 per year, with excess coverage provided through a commercial insurance policy. Interfund reimbursements are assessed by the General Fund to other funds that directly benefit from claims paid by the General Fund. These reimbursements are used to reduce the amount of claims expenditures reported in the General Fund.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount of claims that have been incurred but not reported (IBNR). Claims liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of payouts, and other economic and social factors.

NOTE 4 - OTHER INFORMATION - Continued

RISK MANAGEMENT - Continued

Changes in the balances of claims liabilities for the fiscal years ended December 31, 2025 and December 31, 2024 are:

	2025	2024
Claims Payable - Beginning	$ 1,076,729	688,192
Incurred Claims	10,452,332	8,169,901
Claims Paid	(10,003,575)	(7,781,364)
Claims Payable - Ending	1,525,486	1,076,729

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS

The Village contributes to two defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system and the Public Safety Officers' Pension (PSOP) Plan which is a single-employer pension plan. The PSOP Plan is governed by Village Ordinance. IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained on-line at www.imrf.org. The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

The aggregate amounts recognized for the two pension plans are:

	Net Pension (Assets)	Deferred Outflows	Deferred Inflows	Pension Expense
IMRF	$ (4,443,034)	4,313,642	4,802,707	3,012,550
Public Safety Officers' Pension	(10,448,874)	9,819,018	20,837,438	2,239,932
	(14,891,908)	14,132,660	25,640,145	5,252,482

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF)

Plan Descriptions

Plan Administration. All employees (other than those covered by the PSOP Plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

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).

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

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

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

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Plan Membership. As of December 31, 2025, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	165
Inactive Plan Members Entitled to but not yet Receiving Benefits	56
Active Plan Members	164
Total	385

Contributions. As set by statute, the Village's Regular Plan Members are required to contribute 4.50% 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. For the year-ended December 31, 2025, the Village's contribution was 19.45% of covered payroll, which includes the Village's early retirement incentive payment during the current year.

Net Pension Liability (Asset). The Village's net pension liability (asset) was measured as of December 31, 2025. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation performed, as of December 31, 2025, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	2.85% to 13.75%
Cost of Living Adjustments	2.75%
Inflation	2.25%

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Actuarial Assumptions - Continued. For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. 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-2021. 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-2021.

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

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	24.00%	4.75%
Domestic Equities	32.50%	7.35%
International Equities	18.00%	7.45%
Real Estate	10.50%	6.25%
Blended	14.00%	3.90% - 8.50%
Cash and Cash Equivalents	1.00%	3.00%

Discount Rate

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

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability (asset) to changes in the discount rate. The table below presents the net pension liability (asset) of the Village calculated using the discount rate as well as what the Village's net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability (Asset)	$ 5,638,393	(4,443,034)	(12,288,237)

Changes in the Net Pension Liability (Asset)

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (Asset) (A) - (B)
Balances at December 31, 2024	$ 80,875,749	80,732,040	143,709
Changes for the Year:			
Service Cost	1,280,706	—	1,280,706
Interest on the Total Pension Liability	5,735,829	—	5,735,829
Difference Between Expected and Actual Experience of the Total Pension Liability	3,387,264	—	3,387,264
Changes of Assumptions	—	—	—
Contributions - Employer	—	2,854,325	(2,854,325)
Contributions - Employees	—	741,056	(741,056)
Net Investment Income	—	12,742,307	(12,742,307)
Benefit Payments, Including Refunds of Employee Contributions	(4,802,449)	(4,802,449)	—
Other (Net Transfer)	—	(1,347,146)	1,347,146
Net Changes	5,601,350	10,188,093	(4,586,743)
Balances at December 31, 2025	86,477,099	90,920,133	(4,443,034)

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

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

For the year ended December 31, 2025, the Village recognized pension expense of $3,012,550. At December 31, 2025, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	$ 4,313,642	—	4,313,642
Change in Assumptions	—	(77,803)	(77,803)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	(4,724,904)	(4,724,904)
Total Deferred Amounts Related to IMRF	4,313,642	(4,802,707)	(489,065)

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:

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2026	$ 2,478,223
2027	(1,256,584)
2028	(933,212)
2029	(777,492)
2030	—
Thereafter	—
Totals	(489,065)

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Public Safety Officers' Pension Plan (PSOP)

Plan Descriptions

Plan Description. The Village of Rosemont, Illinois, Public Safety Officers' Pension Fund (PSOPF) is a single-employer plan administered by the Village, covering sworn police personnel. The PSOPF is included in these financial statements as a pension trust fund.

Plan Membership. At December 31, 2025, the measurement date, membership consisted of the following:

Inactive Plan Members Currently Receiving Benefits	84
Inactive Plan Members Entitled to but not yet Receiving Benefits	7
Active Plan Members	77
Total	168

Benefits Provided. The following is a summary of the PSOPF as provided for by Village ordinance.

Benefits provisions and all other requirements are established by Village ordinance. All Public Safety Officers are eligible to participate in the PSOPF but must elect to do so. For officers employed prior to January 1, 2012, benefits vest after eight years of service. Officers who retire at or after age 50 with 20 or more years of service are entitled to a pension of one-half of either the salary attached to the rank held by the officer for one year immediately prior to retirement or the highest salary paid to the officer during one of the five calendar years immediately prior to retirement, whichever is higher. The pension increases by 2.5% of such salary for each additional year of service over 20 years, to a maximum of 75% of such salary. Commencing at age 60, officers retiring with more than eight, but less than 20, years of service receive a pension equal to 2.5% of the salary attached to the rank held for one year immediately prior to retirement for each year of service.

Officers employed on or after January 1, 2012, at age 55 with 10 or more years of service are entitled to a monthly pension computed by multiplying 2.5% for each year of service by the final average salary. The pension of officers who retire after age 50 with 10 or more years of service will be reduced by one-half of 1% for each month that the officer is under age 55. The maximum pension is 75% of the officer's final average salary.

The PSOPF also provides death and disability benefits.

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Public Safety Officers' Pension Plan (PSOP) - Continued

Plan Descriptions - Continued

Funding Policy. Participating members are required to contribute 9.20% of their annual regular salary to the PSOPF. The Village may, but is not required to, make annual contributions to the PSOPF. The ordinance establishing the PSOPF obliges the Village to make any required benefit payments if the PSOPF has insufficient funds to do so. During 2007, the Village issued $35,000,000 Taxable General Obligation Benefit Funding Bonds, Series 2007A. The proceeds of the bonds will be used to fund future benefits of the PSOPF and other post-employment benefits. Related to the funds available from this issuance, the Village created the Village of Rosemont Post-Employment Benefit Trust to hold and invest the proceeds. This trust is reported in the Pension Trust Fund as "Restricted Retirement Trust." The Series 2007A Bonds were refunded in 2014 with the $37,615,000 General Obligation Refunding Bonds, Taxable Series 2014A. These bonds were paid in full in 2021.

In 2015, the Village issued the $37,595,000 General Obligation Bonds, Taxable Series 2015A to fund future benefits of the PSOPF. The $32,854,313 proceeds from this bond issuance were deposited into the Village of Rosemont Post-Employment Benefit Trust. These bonds were paid in full in the current year. In 2025, the Village contributed $6,000,000 to the PSOPF.

Basis of Accounting. The financial statements are prepared using the accrual basis of accounting. Employee and employer contributions are recognized as revenues when due, pursuant to formal commitments, as well as statutory or contractual requirements. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

Method Used to Value Investments. Investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on national exchanges are valued at the last reported sales price. Investments that do not have any established market, if any, are reported at estimated fair value.

Significant Investments. At year-end, the PSOPF had no investments greater than 5% of its overall portfolio (other than mutual funds).

Related Party Transactions. There are no securities of the employer or any other related parties included in plan assets.

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Public Safety Officers' Pension Plan (PSOP) - Continued

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation performed, as of December 31, 2025, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	6.75%
Salary Increases	Graded by years of service
Cost of Living Adjustments	2.50%
Inflation	2.50%

Mortality rates were based on PubS-2010 base rates projected generationally with Scale MP-2021.

Discount Rate

The discount rate used to measure the total pension liability was 6.75%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Village contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the PSOPF'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 was applied to all period of projected benefit payments to determine the total pension liability.

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Public Safety Officers' Pension Plan (PSOP) - Continued

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability (asset) to changes in the discount rate. The table below presents the net pension liability (asset) of the Village calculated using the discount rate as well as what the Village's net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Net Pension Liability (Asset)	$ 13,856,016	(10,448,874)	(30,191,440)

Changes in the Net Pension Liability (Asset)

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (Asset) (A) - (B)
Balances at December 31, 2024	$ 165,359,249	155,572,168	9,787,081
Changes for the Year:			
Service Cost	2,450,051	—	2,450,051
Interest on the Total Pension Liability	11,267,111	—	11,267,111
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Liability	6,703,536	—	6,703,536
Changes of Assumptions	(10,821,961)	—	(10,821,961)
Contributions - Employer	—	6,000,000	(6,000,000)
Contributions - Employees	—	926,516	(926,516)
Net Investment Income	—	22,934,331	(22,934,331)
Benefit Payments, Including Refunds of Employee Contributions	(7,883,002)	(7,883,002)	—
Other (Net Transfer)	—	(26,155)	26,155
Net Changes	1,715,735	21,951,690	(20,235,955)
Balances at December 31, 2025	167,074,984	177,523,858	(10,448,874)

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Public Safety Officers' Pension Plan (PSOP) - Continued

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

For the year ended December 31, 2025, the Village recognized pension expense of $2,239,932. At December 31, 2025, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	$ 8,581,275	(552,845)	8,028,430
Change in Assumptions	1,237,743	(9,688,561)	(8,450,818)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	(10,596,032)	(10,596,032)
Total Deferred Amounts Related to Police Pension	9,819,018	(20,837,438)	(11,018,420)

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:

Fiscal Year	Net Deferred Outflows (Inflows) of Resources
2026	$ 1,371,054
2027	(5,011,233)
2028	(3,832,478)
2029	(2,857,858)
2030	(653,866)
Thereafter	(34,039)
Total	(11,018,420)

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

Plan Description. The Village's defined benefit OPEB plan, Retiree Benefits Plan (RBP), provides OPEB for all permanent full-time IMRF employees, elected officials, and full-time public safety officers of the Village. RBP is a single-employer defined benefit OPEB plan administered by the Village. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the Village Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Benefits Provided. RBP provides medical and dental benefits for retirees and their dependents. The Village pays the full medical claim amount and full dental cost of coverage for retirees and dependents.

Plan Membership. As of December 31, 2025, the valuation date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	164
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	235
Total	399

Total OPEB Liability

The Village's total OPEB liability of $119,078,386 was measured as of December 31, 2025, and was determined by an actuarial valuation as of that date.

Actuarial assumptions and other inputs. The total OPEB liability in the December 31, 2025 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary Increases	2.75%
Discount Rate	4.83%
Healthcare Cost Trend Rates	9.30% in FY 2025 decreasing to an ultimate rate of 5.48% for the Medical plan and 3.50% in FY 2025 decreasing to an ultimate rate of 3.50% for the Dental plan
Retirees' Share of Benefit-Related Costs	No cost to the retirees

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Total OPEB Liability - Continued

Actuarial assumptions and other inputs - Continued.

The discount rate was based on the The Bond Buyer 20-Bond GO Index as of December 31, 2025.

Active, retiree, and spousal IMRF mortality follows the PubG-2010(B) mortality tables projected fully generationally using scale MP-2021. Active and spousal PSO mortality follows the PubS-2010(A) study improved fully generationally using scale MP-2021. Retiree and disabled PSO mortality use a 50%/50% blend of (a) PubS-2010(A) study projected using scale MP-2021 to 2021 and (b) 2024 L&A assumption study for Police and Firefighters.

Change in the Total OPEB Liability

	Total OPEB Liability
Balance at December 31, 2024	$ 147,252,060
Changes for the Year:	
Service Cost	4,020,808
Interest on the Total OPEB Liability	5,921,349
Difference Between Expected and Actual Experience	(25,145,191)
Changes of Assumptions or Other Inputs	(8,728,732)
Benefit Payments	(4,241,908)
Net Changes	(28,173,674)
Balance at December 31, 2025	119,078,386

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability, calculated using a Single Discount Rate of 4.83%, while the prior valuation used 4.08%. The following presents the total OPEB liability, calculated using the discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher:

	1% Decrease (3.83%)	Current Discount Rate (4.83%)	1% Increase (5.83%)
Total OPEB Liability	$ 138,935,667	119,078,386	103,184,793

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability, calculated using a variable Healthcare Trend Rate, as well as what the total OPEB liability would be if it were calculated using a Healthcare Trend Rate that is one percentage point lower or one percentage point higher:

	1% Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	$ 101,417,901	119,078,386	141,756,329

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2025, the Village recognized OPEB revenue of $3,360,724. At December 31, 2025, the Village reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	$ —	(45,274,119)	(45,274,119)
Change in Assumptions	25,629,256	(51,509,964)	(25,880,708)
Net Difference Between Projected and Actual Earnings	—	—	—
Total Deferred Amounts Related to OPEB	25,629,256	(96,784,083)	(71,154,827)

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

Fiscal Year	Net Deferred (Inflows) of Resources
2026	$ (14,404,513)
2027	(16,269,901)
2028	(16,677,251)
2029	(9,228,904)
2030	(4,907,059)
Thereafter	(9,667,199)
Total	(71,154,827)

NOTE 4 - OTHER INFORMATION - Continued

RELATED PARTIES

A company which provides cleaning and parking lot operational services to the Allstate Arena and the Donald E. Stephens Convention Center. The Village paid approximately $4,400,000 for these services during the fiscal year ended December 31, 2025.

PROPERTY REDEVELOPMENT AND TAX INCREMENT FINANCING (TIF)

The Village Board has designated five sections of the Village for redevelopment through tax increment financing:

South River Road	District #4
Higgins - River Road	District #6
Higgins - Mannheim Road	District #7
Balmoral - Pearl Street	District #8
Balmoral - River Road	District #9

Under TIF financing, the equalized assessed valuation (EAV) of each district is frozen when the district is established. All taxes derived from any increase in EAV after that date through the tax levy expiration dates are used to pay related development and financing costs. The original tax levy expiration date for each of the districts is 23 years after acceptance. The tax levy for District #7 and #9 are scheduled to expire in 2037 and 2047, respectively. The tax levies for Districts #6 and #8 have been extended to 35 years, expiring in 2048 and 2051, respectively. In 2024, the Village's TIF District #4 was extended to 47 years, expiring in 2046. As of the current year end, there has been no activity in Redevelopment District #9. The actual redevelopment is generally performed through contracts with private developers. While contracts vary in their particulars, they generally provide that the Village will acquire the affected real estate and convey it to the developers at a price no greater than, and often substantially less than, the Village's costs. In return, the developers agree to construct and operate buildings of specified types and sized, primarily hotels, entertainment venues, and office buildings for designated purposes throughout the tax increment financing period. The Village has financed the participation through issuances of general obligation bonds and advances from the General Fund.

ELECTED OFFICIALS' RETIREMENT ANNUITIES

The elected officials' retirement annuity plan provides for an annuity to those holding elected office on or after September 1, 1984 and prior to June 10, 2020, based upon the highest salary paid while in office and the number of years served as an elected official and full-time employment with the Village. Participants age 59 or over, with more than 40 years of service, receive an annuity equal to 100% of their highest salary. Participants age 50 or over who have more than 19.5 years of service receive an annuity equal to 80% of their highest salary. For participants age 60 or over, the annuity is 20% of the highest salary if between eight and 12 years of service, 40% of the highest salary if between 12 and 16 years of service, and 60% of the highest salary with 16 or more years of service, but less than 19.5. Above thresholds notwithstanding, upon reaching age 75, those participants with between 10 and 40 years receive an annuity equal to 80% of the highest salary. The plan also provides for payment of the same annuity to surviving spouses and minor children.

NOTE 4 - OTHER INFORMATION - Continued

ELECTED OFFICIALS' RETIREMENT ANNUITIES - Continued

At December 31, 2025 four current officials were age 50 or over and had more than 19.5 years of service, one current elected official was age 59 or over and had more than 40 years of service, and one elected official was age 75 or over and had between 10 and 40 years of service. The aggregate annual payment to the current elected officials, had they retired on that date, would have been $365,600. Five retired officials and the widows of four retired officials received $268,455 during 2025. The retirement annuities are paid solely from the General Fund as they become due. No actuarial data was available at December 31, 2025.

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule Employer Contributions - Last Ten Fiscal Years
  - Illinois Municipal Retirement Fund
  - Public Safety Officers' Pension Fund
- Schedule of Changes in the Employer's Net Pension Liability (Asset) - Last Ten Measurement Years
  - Illinois Municipal Retirement Fund
  - Public Safety Officers' Pension Fund
- Schedule of Investment Returns - Last Ten Fiscal Years
  - Public Safety Officers' Pension Fund
- Schedule of Changes in the Employer's Total OPEB Liability
  - Retiree Benefit Plan
- Budgetary Comparison Schedule
  - General Fund

Notes to the Required Supplementary Information

Budgetary information - Budgets are adopted on a basis consistent with generally accepted accounting principles.

VILLAGE OF ROSEMONT, ILLINOIS

Illinois Municipal Retirement Fund

Required Supplementary Information
Schedule of Employer Contributions - Last Ten Fiscal Years
December 31, 2025

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	$ 1,239,724	$ 1,239,724	$ —	$ 11,966,445	10.36%
2017	1,125,813	1,135,252	9,439	12,237,096	9.28%
2018	1,158,775	1,158,775	—	12,747,803	9.09%
2019	894,721	1,894,721	1,000,000	12,515,893	15.14%
2020	1,147,177	1,167,340	20,163	12,991,814	8.99%
2021	938,396	938,396	—	11,774,109	7.97%
2022	791,932	3,597,299	2,805,367	11,802,263	30.48%
2023	614,265	614,265	—	14,096,876	4.36%
2024	690,013	690,013	—	15,436,533	4.47%
2025	748,432	2,854,325	2,105,893	14,675,145	19.45%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	18 Years
Asset Valuation Method	5-Year Smoothed Fair Value
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. Last updated for the 2023 valuation pursuant to an experience study of the period 2020-2022.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. 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-2021. 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-2021.

Public Safety Officers' Pension Fund

Required Supplementary Information
Schedule of Employer Contributions - Last Ten Fiscal Years
December 31, 2025

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	$ 2,549,925	$ 2,500,000	$ (49,925)	$ 7,814,477	31.99%
2017	2,631,998	3,000,000	368,002	8,087,984	37.09%
2018	2,480,556	4,000,000	1,519,444	9,536,221	41.95%
2019	2,942,477	4,200,000	1,257,523	8,455,104	49.67%
2020	3,827,648	4,000,000	172,352	7,897,011	50.65%
2021	3,516,806	5,000,000	1,483,194	8,086,936	61.83%
2022	2,686,201	5,000,000	2,313,799	8,865,749	56.40%
2023	2,949,125	4,500,000	1,550,875	9,212,517	48.85%
2024	2,548,833	4,000,000	1,451,167	9,857,561	40.58%
2025	1,909,431	6,000,000	4,090,569	10,231,80	58.64%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Dollar (Closed)
Remaining Amortization Period	16 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.50%
Salary Increases	4.00% to 14.72%
Investment Rate of Return	6.75%
Retirement Age	See the Notes to the Financial Statements
Mortality	50%/50% Blend of the L&A 2024 Assumption Study for Fire and Police

VILLAGE OF ROSEMONT, ILLINOIS

Illinois Municipal Retirement Fund

Required Supplementary Information
Schedule of Changes in the Employer's Net Pension Liability (Asset) - Last Ten Fiscal Years
December 31, 2025

See Following Page

VILLAGE OF ROSEMONT, ILLINOIS

Illinois Municipal Retirement Fund

Required Supplementary Information
Schedule of Changes in the Employer's Net Pension Liability (Asset) - Last Ten Fiscal Years
December 31, 2025

	2016	2017	2018
Total Pension Liability			
Service Cost	$ 1,284,528	1,284,243	1,213,947
Interest	3,880,845	4,056,498	4,171,339
Changes in Benefit Terms	—	—	—
Differences Between Expected and Actual Experience	(660,155)	381,688	108,054
Change of Assumptions	(70,138)	(1,819,396)	1,821,773
Benefit Payments, Including Refunds of Member Contributions	(2,094,575)	(2,229,386)	(2,443,962)
Net Change in Total Pension Liability	2,340,505	1,673,647	4,871,151
Total Pension Liability - Beginning	52,218,706	54,559,211	56,232,858
Total Pension Liability - Ending	54,559,211	56,232,858	61,104,009
Plan Fiduciary Net Position			
Contributions - Employer	$ 1,239,724	1,135,252	1,158,775
Contributions - Members	545,913	551,611	573,651
Net Investment Income	3,291,062	8,697,720	(2,944,523)
Benefit Payments, Including Refunds of Member Contributions	(2,094,575)	(2,229,386)	(2,443,962)
Other (Net Transfer)	(443,610)	(795,404)	611,208
Net Change in Plan Fiduciary Net Position	2,538,514	7,359,793	(3,044,851)
Plan Net Position - Beginning	47,418,310	49,956,824	57,316,617
Plan Net Position - Ending	49,956,824	57,316,617	54,271,766
Employer's Net Pension Liability (Asset)	$ 4,602,387	(1,083,759)	6,832,243
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	91.56 %	101.93 %	88.82%
Covered Payroll	$ 11,966,445	12,237,096	12,747,803
Employer's Net Pension Liability (Asset) as a Percentage of Covered Payroll	38.46%	(8.86%)	53.60%

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2014 through 2018, 2020, and 2023. Changes in assumptions related to the demographics were made in 2014 and 2017.

2019	2020	2021	2022	2023	2024	2025
1,281,770	1,246,140	1,220,823	1,060,436	1,141,603	1,287,255	1,280,706
4,366,442	4,573,743	4,754,761	5,110,209	5,267,618	5,526,336	5,735,829
—	—	—	—	—	—	—
216,462	812,329	2,934,826	63,182	1,364,731	660,909	3,387,264
—	(784,209)	—	—	(52,948)	—	—
(3,036,215)	(2,938,855)	(3,738,224)	(4,116,769)	(4,089,731)	(4,360,884)	(4,802,449)
2,828,459	2,909,148	5,172,186	2,117,058	3,631,273	3,113,616	5,601,350
61,104,009	63,932,468	66,841,616	72,013,802	74,130,860	77,762,133	80,875,749
63,932,468	66,841,616	72,013,802	74,130,860	77,762,133	80,875,749	86,477,099
1,894,721	1,167,340	938,396	3,597,299	614,265	690,013	2,854,325
563,111	586,356	849,383	554,952	634,359	685,243	741,056
9,927,893	9,069,581	11,812,244	(10,731,338)	7,877,390	7,664,153	12,742,307
(3,036,215)	(2,938,855)	(3,738,224)	(4,116,769)	(4,089,731)	(4,360,884)	(4,802,449)
357,295	(620,584)	317,907	(537,490)	1,851,232	(1,022,769)	(1,347,146)
9,706,805	7,263,838	10,179,706	(11,233,346)	6,887,515	3,655,756	10,188,093
54,271,766	63,978,571	71,242,409	81,422,115	70,188,769	77,076,284	80,732,040
63,978,571	71,242,409	81,422,115	70,188,769	77,076,284	80,732,040	90,920,133
(46,103)	(4,400,793)	(9,408,313)	3,942,091	685,849	143,709	(4,443,034)
100.07%	106.58%	113.06%	94.68%	99.12%	99.82%	105.14%
12,513,582	12,991,814	11,774,109	11,802,263	14,096,876	15,436,533	14,675,145
(0.37%)	(33.87%)	(79.91%)	33.40%	4.87%	0.93%	(30.28%)

Public Safety Officers' Pension Fund

Required Supplementary Information
Schedule of Changes in the Employer's Net Pension Liability (Asset) - Last Ten Fiscal Years
December 31, 2025

	2016	2017	2018
Total Pension Liability			
Service Cost	$ 1,840,057	1,964,261	1,983,461
Interest	7,090,580	7,372,854	7,709,129
Changes in Benefit Terms	(61,536)	—	—
Differences Between Expected and Actual Experience	1,368,728	1,204,429	6,069,870
Change of Assumptions	(811,019)	6,113	(79,020)
Benefit Payments, Including Refunds of Member Contributions	(5,055,137)	(5,434,791)	(5,696,826)
Other	—	—	—
Net Change in Total Pension Liability	4,371,673	5,112,866	9,986,614
Total Pension Liability - Beginning	107,573,194	111,944,867	117,057,733
Total Pension Liability - Ending	111,944,867	117,057,733	127,044,347
Plan Fiduciary Net Position			
Contributions - Employer	$ 2,500,000	3,000,000	4,000,000
Contributions - Members	710,040	719,382	726,238
Net Investment Income	7,634,289	14,474,893	(5,122,016)
Benefit Payments, Including Refunds of Member Contributions	(5,055,137)	(5,434,791)	(5,696,826)
Administrative Expenses	(9,646)	(9,950)	(14,940)
Net Change in Plan Fiduciary Net Position	5,779,546	12,749,534	(6,107,544)
Plan Net Position - Beginning	88,382,798	94,162,344	106,911,878
Plan Net Position - Ending	94,162,344	106,911,878	100,804,334
Employer's Net Pension Liability (Asset)	$ 17,782,523	10,145,855	26,240,013
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	84.11 %	91.33 %	79.35 %
Covered Payroll	$ 7,814,477	8,087,984	9,536,221
Employer's Net Pension Liability (Asset) as a Percentage of Covered Payroll	227.56%	125.44%	275.16%

2019	2020	2021	2022	2023	2024	2025
1,909,819	2,463,520	2,297,039	2,345,166	2,436,979	2,451,135	2,450,051
8,367,591	9,287,534	9,290,920	9,636,925	10,049,486	10,475,589	11,267,111
—	—	—	113,036	—	—	—
2,611,373	(4,171,733)	262,684	1,186,412	1,244,057	1,474,771	6,703,536
7,281,396	(938,723)	159,182	—	—	(780,286)	(10,821,961)
(6,160,067)	(6,390,209)	(6,740,706)	(6,985,958)	(7,282,109)	(7,495,309)	(7,883,002)
—	(10,375)	(10,270)	(23,150)	(20,303)	(20,514)	—
14,010,112	240,014	5,258,849	6,272,431	6,428,110	6,105,386	1,715,735
127,044,347	141,054,459	141,294,473	146,553,322	152,825,753	159,253,863	165,359,249
141,054,459	141,294,473	146,553,322	152,825,753	159,253,863	165,359,249	167,074,984
4,200,000	4,000,000	5,000,000	5,000,000	4,500,000	4,000,000	6,000,000
737,443	789,036	718,735	794,144	861,132	945,821	926,516
18,984,141	15,073,509	18,529,001	(20,302,267)	16,946,462	15,140,438	22,934,331
(6,160,067)	(6,390,209)	(6,740,706)	(6,985,958)	(7,282,109)	(7,495,309)	(7,883,002)
(10,790)	(10,376)	(10,270)	(23,150)	(20,303)	(20,514)	(26,155)
17,750,727	13,461,960	17,496,760	(21,517,231)	15,005,182	12,570,436	21,951,690
100,804,334	118,555,061	132,017,021	149,513,781	127,996,550	143,001,732	155,572,168
118,555,061	132,017,021	149,513,781	127,996,550	143,001,732	155,572,168	177,523,858
22,499,398	9,277,452	(2,960,459)	24,829,203	16,252,131	9,787,081	(10,448,874)
84.05%	93.43%	102.02%	83.75%	89.79%	94.08%	106.25%
8,455,104	7,897,011	8,086,936	8,865,749	9,212,517	9,857,561	10,231,802
266.10%	117.48%	(36.61%)	280.06%	176.41%	99.29%	(102.12%)

Public Safety Officers' Pension Fund

Required Supplementary Information
Schedule of Investment Returns - Last Ten Fiscal Years
December 31, 2025

Fiscal Year	Annual Money-Weighted Rate of Return, Net of Investment Expense
2016	7.63%
2017	16.40%
2018	(4.90%)
2019	19.40%
2020	13.20%
2021	14.07%
2022	(13.77%)
2023	13.46%
2024	10.64%
2025	14.93%

VILLAGE OF ROSEMONT, ILLINOIS

Retiree Benefit Plan

Required Supplementary Information
Schedule of Changes in the Employer's Total OPEB Liability
December 31, 2025

See Following

VILLAGE OF ROSEMONT, ILLINOIS

Retiree Benefit Plan

Required Supplementary Information
Schedule of Changes in the Employer's Total OPEB Liability
December 31, 2025

	2017	2018
Total OPEB Liability		
Service Cost	$ 6,891,782	7,128,859
Interest	5,243,618	5,468,624
Changes in Benefit Terms	—	—
Differences Between Expected and Actual Experience	—	—
Change of Assumptions or Other Inputs	—	(20,146,131)
Benefit Payments	(2,759,060)	(2,911,932)
Net Change in Total OPEB Liability	9,376,340	(10,460,580)
Total OPEB Liability - Beginning	151,051,238	160,427,578
Total OPEB Liability - Ending	160,427,578	149,966,998
Covered-Employee Payroll	$ 19,527,714	21,159,610
Total OPEB Liability as a Percentage of Covered-Employee Payroll	821.54%	708.74%

Notes:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2017 through 2025.

2019	2020	2021	2022	2023	2024	2025
4,762,219	7,196,481	7,653,726	8,646,959	4,403,497	5,322,545	4,020,808
5,863,701	5,150,643	4,749,176	3,761,751	5,551,018	5,542,822	5,921,349
—	—	—	—	—	—	—
(5,180,477)	—	(42,140,277)	—	(14,546,069)	—	(25,145,191)
37,975,189	27,352,010	13,784,362	(75,988,444)	18,438,127	(8,724,581)	(8,728,732)
(3,538,778)	(3,738,364)	(3,583,762)	(3,659,738)	(3,942,399)	(3,826,275)	(4,241,908)
39,881,854	35,960,770	(19,536,775)	(67,239,472)	9,904,174	(1,685,489)	(28,173,674)
149,966,998	189,848,852	225,809,622	206,272,847	139,033,375	148,937,549	147,252,060
189,848,852	225,809,622	206,272,847	139,033,375	148,937,549	147,252,060	119,078,386
21,855,325	23,032,061	19,519,273	19,845,710	22,735,501	24,677,650	26,921,725
868.66%	980.41%	1056.77%	700.57%	655.09%	596.70%	442.31%

General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Budget Original/ Final	Actual
Revenues		
Taxes	$ 48,335,000	50,505,862
Licenses and Fees	796,500	736,404
Intergovernmental	300,000	437,094
Charges for Services	2,513,000	3,916,954
Fines and Forfeitures	1,698,500	2,195,880
Investment Income	4,100,000	6,367,220
Rent	1,965,000	2,143,052
Miscellaneous	588,000	609,038
Total Revenues	60,296,000	66,911,504
Expenditures		
Executive and Legislative	1,415,460	1,543,345
General Government	7,485,940	7,310,335
Creative and Design	986,830	983,271
Public Works and Economic Development	7,712,250	8,139,743
Public Safety	34,588,000	33,927,931
Health and License	328,485	313,590
Housing and Social Services	4,155,800	4,254,470
Culture and Recreation	869,000	710,364
Building Department	460,650	329,906
Parkway Bank Sports Complex	1,565,000	1,397,277
Capital Outlay	34,160,615	11,266,444
Debt Service		
Principal Retirement	—	102,673
Interest and Fiscal Charges	—	8,473
Total Expenditures	93,728,030	70,287,822
(Deficiency) of Revenues Over Expenditures	(33,432,030)	(3,376,318)
Other Financing Sources (Uses)		
Disposal of Capital Assets	—	43,311
Transfers In	—	13,404,211
Transfers Out	—	(62,484,306)
Total Other Financing Sources (Uses)	—	(49,036,784)
Net Change In Fund Balance	(33,432,030)	(52,413,102)
Fund Balance - Beginning		225,778,130
Fund Balance - Ending		173,365,028

OTHER SUPPLEMENTARY INFORMATION

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Budgetary Comparison Schedules - Major Governmental Funds
- Combining Statements - Nonmajor Governmental Funds
- Combining Statements - Nonmajor Enterprise Funds

INDIVIDUAL FUND DESCRIPTIONS

GENERAL FUND

The General Fund accounts for all financial resources except those required to be accounted for in another fund.

SPECIAL REVENUE FUNDS

Special Revenue Funds are created to account for the proceeds of specific revenue sources (other than fiduciary funds or capital project funds) that are legally restricted to expenditure for specified purposes.

Special Tax Allocation Redevelopment District #4 Fund

The Special Tax Allocation Redevelopment District #4 Fund accounts for incremental property tax revenue and related expenditures legally restricted to eligible redevelopment activities within Tax Increment Financing Redevelopment District #4.

Special Tax Allocation Redevelopment District #6 Fund

The Special Tax Allocation Redevelopment District #6 Fund accounts for incremental property tax revenue and related expenditures legally restricted to eligible redevelopment activities within Tax Increment Financing Redevelopment District #6.

Special Tax Allocation Redevelopment District #7 Fund

The Special Tax Allocation Redevelopment District #7 Fund accounts for incremental property tax revenue and related expenditures legally restricted to eligible redevelopment activities within Tax Increment Financing Redevelopment District #7.

Special Tax Allocation Redevelopment District #8 Fund

The Special Tax Allocation Redevelopment District #8 Fund accounts for incremental property tax revenue and related expenditures legally restricted to eligible redevelopment activities within Tax Increment Financing Redevelopment District #8.

Motor Fuel Tax Fund

The Motor Fuel Tax Fund accounts for expenditures related to approved motor fuel tax projects and revenue from the State of Illinois gasoline tax as collected and distributed by the State of Illinois.

Rosemont Visitor and Tourism Bureau Fund

The Rosemont Visitor and Tourism Bureau Fund accounts for funds received from the State of Illinois Department of Commerce and Economic Opportunities to be used for the promotion of the Village as a travel and entertainment destination.

SPECIAL REVENUE FUNDS - Continued

Special Service Area #2 Fund

The Special Service Area #2 Fund accounts for the accumulation of resources for improvements to the Special Service Area #2.

DEBT SERVICE FUND

Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest not financed by proprietary funds.

ENTERPRISE FUNDS

Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purpose.

Allstate Arena Fund

The Allstate Arena Fund accounts for the financial activities associated with holding entertainment and sporting events in the Allstate Arena.

Convention Center Facility Fund

The Convention Center Facility Fund accounts for the financial activities associated with holding events in the Donald E. Stephens Convention Center.

Commercial Properties Fund

The Commercial Properties Fund accounts for the financial activities associated with owning and renting real estate to third-party users within the Village.

Entertainment District Fund

The Entertainment District Fund accounts for the financial activities associated with the development and operations of an entertainment district within the Village.

ENTERPRISE FUNDS - Continued

Impact Field Fund

The Impact Field Fund accounts for the financial activities associated with owning and operating a minor league baseball stadium.

Waterworks and Sewerage Fund

The Waterworks and Sewerage Fund accounts for the provision of water and sewer services to the residents and businesses of the Village. All activities necessary to provide such services are accounted for in this fund including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collection.

Rosemont Theatre Fund

The Rosemont Theatre Fund accounts for the financial activities associated with holding entertainment events in the Rosemont Theatre.

Rosemont Health and Fitness Fund

The Rosemont Health and Fitness Fund accounts for the financial activities associated with owning and operating a full service health club.

TRUST FUND

PENSION TRUST FUND

Public Safety Officers' Pension Fund

The Public Safety Officers' Pension Fund accounts for the accumulation of resources and the payment of pensions to officers of the Village's Public Safety Department.

VILLAGE OF ROSEMONT, ILLINOIS

General Fund
Schedule of Revenues - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Budget Original/ Final	Actual
Taxes		
State Sales Tax	$ 17,700,000	19,583,307
Hotel/Motel	15,500,000	16,518,882
Telecommunication and Utilities	1,470,000	1,479,126
Amusement	6,700,000	5,729,619
Restaurant Gross Receipts	3,200,000	3,167,381
Parking	2,200,000	2,608,987
Other	1,200,000	1,207,699
Property Tax	365,000	210,861
	48,335,000	50,505,862
Licenses and Fees		
Licenses		
Business	416,000	435,532
Fees		
Building	150,000	123,055
Sign and Rental	7,500	—
Other	223,000	177,817
	796,500	736,404
Intergovernmental		
Replacement Taxes	300,000	217,372
Grants	—	191,507
Other Intergovernmental	—	28,215
	300,000	437,094
Charges for Services		
Police Security	290,000	260,368
Ambulance Fees	900,000	1,631,467
Parkway Bank Sports Complex	970,000	1,605,229
Other	353,000	419,890
	2,513,000	3,916,954
Fines and Forfeitures		
Police	1,698,500	2,195,880

General Fund
Schedule of Revenues - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2025

	Budget Original/ Final	Actual
Investment Income		
Interest	$ 4,100,000	6,367,220
Rent		
Apartments	1,200,000	1,306,650
Single Family	25,000	2,000
Ground Rent	700,000	744,017
Garage	40,000	90,385
	1,965,000	2,143,052
Miscellaneous		
Miscellaneous	150,000	172,500
Lease Revenue	438,000	436,538
	588,000	609,038
Total Revenues	60,296,000	66,911,504

VILLAGE OF ROSEMONT, ILLINOIS

General Fund
Schedule of Expenditures - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Budget Original/ Final	Actual
Executive and Legislative		
Salary - Village President	$ 235,000	194,145
Salaries - Elected Officials	238,000	219,781
Salaries - Appointed Officials	114,000	126,550
Other Benefits	63,200	56,356
Office Supplies and Equipment	—	4,395
Professional Services	5,000	2,262
Office Rent	64,460	64,464
Communications	1,000	1,517
Dues and Subscriptions	15,000	12,193
Employee Medical	395,000	584,625
Elected Officials Retirement Annuity	265,300	268,455
Expenditures of Village President	19,500	8,602
	1,415,460	1,543,345
General Government		
Salaries and Wages	1,666,000	1,641,149
Other Benefits	212,400	249,461
Office Supplies and Equipment	535,000	487,099
Uniforms	—	5,254
Supplies	20,000	47,367
Office Rent	112,540	122,112
Dues and Subscriptions	11,000	2,561
Equipment Rental	5,000	3,769
Repairs and Maintenance	—	4,732
Communications	117,500	130,070
Auditing	36,000	30,773
Legal Fees - Village Attorney	500,000	415,339
Public Relations	12,000	12,000
General Insurance	525,000	444,998
Employee Medical	427,500	894,778
Schools, Seminars and Meetings	10,000	6,468
Professional Services	1,075,000	1,064,328
Travel and Entertainment	8,500	—
Residential Property Owner Grants	2,040,000	1,741,414
Gas and Oil for Vehicles	1,000	—
Miscellaneous	171,500	6,663
	7,485,940	7,310,335

General Fund
Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2025

	Budget Original/ Final	Actual
Creative and Design		
Salaries and Wages	$ 542,500	576,040
Other Benefits	69,200	65,210
Dues and Subscriptions	250	—
Supplies	40,000	1,548
Office Supplies and Equipment	20,500	15,932
Uniforms	—	1,937
Office Rent	34,580	34,584
Repairs and Maintenance	7,000	—
Employee Medical	100,000	125,277
Communications	1,300	982
Professional Services	165,000	137,334
Travel and Entertainment	500	—
Miscellaneous	6,000	24,427
	986,830	983,271
Public Works and Economic Development		
Salaries and Wages	2,535,000	2,507,549
Other Benefits	322,000	366,343
Dues and Subscriptions	6,000	8,235
Repairs and Maintenance	117,000	69,701
Engineering	560,000	444,280
Legal Fees	10,000	—
Maintenance - Buildings and Grounds	125,000	53,258
Maintenance - Parks	925,000	992,065
Maintenance - Streets and Sidewalks	100,000	53,305
Maintenance - Traffic Signals	150,000	225,598
Employee Medical	850,000	1,085,732
Utilities	460,000	488,339
Equipment Rental	65,000	63,066
Gas and Oil for Vehicles	205,000	315,635
Uniforms	36,000	30,411
Communications	35,000	31,484
Supplies	729,000	603,146
Office Supplies and Equipment	18,000	12,401
Professional Services	460,000	788,834
Miscellaneous	4,250	361
	7,712,250	8,139,743

VILLAGE OF ROSEMONT, ILLINOIS

General Fund
Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2025

	Budget Original/ Final	Actual
Public Safety		
Salaries and Wages	$ 18,127,000	16,934,192
Other Benefits	5,065,000	6,609,198
Public Relations	5,000	—
Contractual Services	3,111,600	2,842,103
Supplies	667,500	234,817
Office Supplies and Equipment	971,000	622,034
Ammunition	100,000	50,260
Uniforms	300,000	275,795
Repairs and Maintenance	490,000	357,991
Employee Medical	3,110,000	3,967,095
Maintenance - Buildings and Grounds	82,000	96,050
Dues and Subscriptions	225,000	119,454
Office Rent	884,900	884,904
Equipment Rental	75,000	7,664
Gas and Oil for Vehicles	330,000	254,965
Communications	226,000	160,239
Utilities	24,000	21,298
Professional Services	349,000	213,885
Legal Fees	150,000	139,552
Travel and Entertainment	55,000	22,496
Schools, Seminars, and Training	225,000	108,527
Miscellaneous	15,000	5,412
	34,588,000	33,927,931
Health and License		
Salaries and Wages	175,750	168,573
Other Benefits	22,325	22,220
Gas and Oil for Vehicles	4,500	2,254
Communications	6,500	2,420
Office Rent	10,860	10,860
Supplies	18,300	5,051
Office Supplies and Equipment	16,000	15,899
Uniforms	—	906
Employee Medical	67,500	83,518
Professional Services	2,500	1,784
Miscellaneous	4,250	105
	328,485	313,590

VILLAGE OF ROSEMONT, ILLINOIS

General Fund
Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2025

	Budget Original/ Final	Actual
Housing and Social Services		
Salaries and Wages	$ 1,073,000	840,779
Other Benefits	136,800	107,449
Dues and Subscriptions	35,000	42,568
Social Services	630,000	642,848
Contractual Services	400,000	731,154
Utilities	465,000	459,684
Equipment Rental	1,500	5,119
Gas and Oil for Vehicles	10,000	9,502
Maintenance - Buildings and Grounds	480,000	460,680
Maintenance - Streets and Sidewalks	1,000	—
Repairs and Maintenance	107,000	119,905
Employee Medical	460,000	459,347
Communications	13,000	43,587
Supplies	250,000	183,180
Office Supplies and Equipment	5,000	1,149
Uniforms	7,500	4,507
Professional Services	75,000	142,206
Legal Fees	5,000	—
Miscellaneous	1,000	806
	4,155,800	4,254,470
Culture and Recreation		
Salaries and Wages	355,000	339,715
Other Benefits	45,300	44,275
Contractual Services	100,000	—
Communications	9,000	5,519
Utilities	32,000	31,793
Supplies	15,000	19,154
Office Supplies and Equipment	29,000	901
Social Services	20,000	18,166
Repairs and Maintenance	30,000	6,804
Maintenance - Buildings and Grounds	60,000	34,892
Maintenance - Parks	5,000	—
Employee Medical	165,000	208,794
Professional Services	3,000	351
Miscellaneous	700	—
	869,000	710,364

VILLAGE OF ROSEMONT, ILLINOIS

General Fund
Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2025

	Budget Original/ Final	Actual
Building Department		
Salaries and Wages	$ 270,000	205,941
Other Benefits	34,500	26,837
Professional Services	15,000	19,774
Engineering	20,000	—
Communications	2,500	1,758
Office Rent	14,900	14,904
Supplies	5,500	—
Office Supplies and Equipment	21,750	17,535
Uniforms	—	1,229
Repairs and Maintenance	4,000	—
Employee Medical	67,500	41,758
Legal Fees	2,500	—
Miscellaneous	2,500	170
	460,650	329,906
Parkway Bank Sports Complex		
Salaries and Wages	451,500	518,736
Other Benefits	49,500	56,312
Contractual Services	55,000	—
Utilities	300,000	286,688
Professional Services	62,000	66,176
Dues and Subscriptions	2,500	—
Equipment Rental	6,500	1,666
Gas and Oil for Vehicles	1,500	1,213
General Insurance	2,000	—
Communications	27,500	1,873
Supplies	195,000	193,539
Office Supplies and Equipment	23,500	8,942
Uniforms	2,000	—
Repairs and Maintenance	50,000	26,990
Maintenance - Buildings and Grounds	200,000	108,807
Employee Medical	100,000	125,277
Legal Fees	10,000	1,058
Miscellaneous	26,500	—
	1,565,000	1,397,277

General Fund
Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2025

	Budget Original/ Final	Actual
Capital Outlay		
Land and Buildings	$ 12,791,427	8,259,917
Vehicles		
Public Works and Economic Development	325,000	247,067
Public Safety	1,721,779	1,147,227
Furniture and Equipment		
Public Safety	1,248,565	503,866
Culture and Recreation	—	15,000
Parkway Bank Sports Complex	185,000	165,452
Infrastructure	17,888,844	927,915
	34,160,615	11,266,444
Debt Service		
Principal Retirement	—	102,673
Interest and Fiscal Charges	—	8,473
	—	111,146
Total Expenditures	93,728,030	70,287,822

Nonmajor Governmental - Special Revenue Funds
Combining Balance Sheet
December 31, 2025

	Motor Fuel Tax	Rosemont Visitor and Tourism Bureau	Special Service Area #2	Totals
ASSETS				
Cash and Investments	$ 1,186,553	267,303	101,019	1,554,875
Receivables - Net of Allowances				
Taxes	—	—	225,881	225,881
Due from Other Governments	16,000	689,448	—	705,448
Total Assets	1,202,553	956,751	326,900	2,486,204
LIABILITIES				
Accounts Payable	—	41,035	14,604	55,639
Accrued Payroll	—	19,783	—	19,783
Due to Other Funds	—	515,162	—	515,162
Total Liabilities	—	575,980	14,604	590,584
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	—	—	154,500	154,500
Total Liabilities and Deferred Inflows of Resources	—	575,980	169,104	745,084
FUND BALANCES				
Restricted	1,202,553	380,771	157,796	1,741,120
Total Liabilities, Deferred Inflows of Resources and Fund Balances	1,202,553	956,751	326,900	2,486,204

VILLAGE OF ROSEMONT, ILLINOIS

Nonmajor Governmental - Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2025

	Motor Fuel Tax	Rosemont Visitor and Tourism Bureau	Special Service Area #2	Totals
Revenues				
Taxes	$ —	—	156,122	156,122
Intergovernmental				
Grants	—	1,974,647	—	1,974,647
Other Intergovernmental	180,422	—	—	180,422
Investment Income	—	—	2,164	2,164
Total Revenues	180,422	1,974,647	158,286	2,313,355
Expenditures				
Creative and Design	—	2,771,975	—	2,771,975
Public Works and Economic Development	—	—	162,954	162,954
Capital Outlay	458,629	—	—	458,629
Total Expenditures	458,629	2,771,975	162,954	3,393,558
(Deficiency) of Revenues Over Expenditures	(278,207)	(797,328)	(4,668)	(1,080,203)
Other Financing Sources				
Transfers In	—	890,075	—	890,075
Net Change in Fund Balances	(278,207)	92,747	(4,668)	(190,128)
Fund Balances - Beginning	1,480,760	288,024	162,464	1,931,248
Fund Balances - Ending	1,202,553	380,771	157,796	1,741,120

Nonmajor Enterprise Funds
Combining Statement of Net Position
December 31, 2025

	Waterworks and Sewerage	Rosemont Theatre	Rosemont Health and Fitness	Totals
ASSETS				
Current Assets				
Cash and Investments	$ 422,321	820,590	132,356	1,375,267
Restricted Cash	—	4,897,042	—	4,897,042
Receivables - Net of Allowances				
Accounts	465,960	479,260	4,253	949,473
Due from Other Funds	—	39,306	—	39,306
Prepaids/Inventories	—	—	14,889	14,889
Total Current Assets	888,281	6,236,198	151,498	7,275,977
Noncurrent Assets				
Capital Assets				
Nondepreciable Capital Assets	55,551	11,427,951	135,000	11,618,502
Depreciable Capital Assets	17,498,423	34,155,226	13,989,825	65,643,474
Accumulated Depreciation	(10,098,686)	(25,209,601)	(10,208,496)	(45,516,783)
Total Capital Assets	7,455,288	20,373,576	3,916,329	31,745,193
Other Assets				
Net Pension Asset - IMRF	100,287	378,876	108,515	587,678
Total Noncurrent Assets	7,555,575	20,752,452	4,024,844	32,332,871
Total Assets	8,443,856	26,988,650	4,176,342	39,608,848
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Items - IMRF	97,367	367,842	105,355	570,564
Deferred Items - RBP	317,803	387,002	263,981	968,786
Total Deferred Outflows of Resources	415,170	754,844	369,336	1,539,350
Total Assets and Deferred Outflows of Resources	8,859,026	27,743,494	4,545,678	41,148,198
LIABILITIES				
Current Liabilities				
Accounts Payable	482,450	408,616	71,779	962,845
Accrued Payroll	20,601	47,278	44,470	112,349
Advance Deposits	42,209	4,922,231	5,260	4,969,700
Unearned Revenues	—	85,704	95,114	180,818
Compensated Absences	8,529	7,955	7,889	24,373
Current Portion of Long-Term Debt	52,600	64,053	52,785	169,438
Total Current Liabilities	606,389	5,535,837	277,297	6,419,523
Noncurrent Liabilities				
Unearned Revenues	—	342,816	—	342,816
Compensated Absences	34,116	31,820	31,556	97,492
Total OPEB Liability - RBP	1,423,972	1,734,031	1,182,815	4,340,818
Total Noncurrent Liabilities	1,458,088	2,108,667	1,214,371	4,781,126
Total Liabilities	2,064,477	7,644,504	1,491,668	11,200,649
DEFERRED INFLOWS OF RESOURCES				
Deferred Items - IMRF	108,406	409,546	117,300	635,252
Deferred Items - RBP	1,200,123	1,461,440	996,876	3,658,439
Total Deferred Inflows of Resources	1,308,529	1,870,986	1,114,176	4,293,691
Total Liabilities and Deferred Inflows of Resources	3,373,006	9,515,490	2,605,844	15,494,340
NET POSITION				
Net Investment in Capital Assets	7,455,288	20,373,576	3,907,236	31,736,100
Restricted - Illinois Municipal Retirement	100,287	378,876	108,515	587,678
Unrestricted (Deficit)	(2,069,555)	(2,524,448)	(2,075,917)	(6,669,920)
Total Net Position	5,486,020	18,228,004	1,939,834	25,653,858

Nonmajor Enterprise Funds
Combining Statement of Revenues, Expenses and Changes in Net Position
For the Fiscal Year Ended December 31, 2025

	Waterworks and Sewerage	Rosemont Theatre	Rosemont Health and Fitness	Totals
Operating Revenues				
Charges for Services	$ 5,273,519	9,261,214	1,971,511	16,506,244
Miscellaneous	—	—	58,898	58,898
Total Operating Revenues	5,273,519	9,261,214	2,030,409	16,565,142
Operating Expenses				
Costs of Goods Sold	2,436,084	—	60,365	2,496,449
Operating Personnel, Payroll Taxes and Benefits	569,833	1,224,185	1,115,050	2,909,068
OPEB Actuarial Adjustment (Benefit)	(821,393)	266,780	576,966	22,353
Other Direct Expenses	864,842	4,130,561	611,976	5,607,379
General and Administrative	308,189	1,224,337	169,602	1,702,128
Depreciation and Amortization	377,702	917,829	612,782	1,908,313
Total Operating Expenses	3,735,257	7,763,692	3,146,741	14,645,690
Operating Income (Loss)	1,538,262	1,497,522	(1,116,332)	1,919,452
Nonoperating (Expense)				
Interest Expense	—	—	(643)	(643)
Income (Loss) Before Transfers	1,538,262	1,497,522	(1,116,975)	1,918,809
Transfers In	1,427,501	—	151,451	1,578,952
Transfers Out	—	(2,008,928)	—	(2,008,928)
	1,427,501	(2,008,928)	151,451	(429,976)
Change in Net Position	2,965,763	(511,406)	(965,524)	1,488,833
Net Position - Beginning	2,520,257	18,739,410	2,905,358	24,165,025
Net Position - Ending	5,486,020	18,228,004	1,939,834	25,653,858

Nonmajor Enterprise Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended December 31, 2025

	Waterworks and Sewerage	Rosemont Theatre	Rosemont Health and Fitness	Totals
Cash Flows from Operating Activities				
Receipts from Customers and Users	$ 4,745,839	9,211,810	2,024,524	15,982,173
Receipts from Interfund Services	457,391	—	—	457,391
Payments to Employees	(599,794)	(1,732,933)	(1,077,980)	(3,410,707)
Payments to Suppliers	(3,590,427)	(5,382,348)	(897,269)	(9,870,044)
Payments for Interfund Services	—	(33,627)	(24,068)	(57,695)
	1,013,009	2,062,902	25,207	3,101,118
Cash Flows from Noncapital Financing Activities				
Interfund Loans and Repayment, Net	—	(39,306)	—	(39,306)
Transfers In	1,427,501	—	151,451	1,578,952
Transfers Out	—	(2,008,928)	—	(2,008,928)
	1,427,501	(2,048,234)	151,451	(469,282)
Cash Flows from Capital and Related				
Purchase of Capital Assets	(2,311,522)	—	(231,008)	(2,542,530)
Interest Payments	—	—	(643)	(643)
	(2,311,522)	—	(231,651)	(2,543,173)
Net Change in Cash	128,988	14,668	(54,993)	88,663
Cash - Beginning	293,333	805,922	187,349	1,286,604
Cash - Ending	422,321	820,590	132,356	1,375,267
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities				
Operating Income (Loss)	1,538,262	1,497,522	(1,116,332)	1,919,452
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Depreciation and Amortization Expense	377,702	917,829	612,782	1,908,313
Changes in Assets and Liabilities				
Receivables, Net	(81,625)	36,300	(66)	(45,391)
Prepaids/Inventories	—	—	(2,852)	(2,852)
Accounts Payable	18,688	(61,077)	(55,457)	(97,846)
Accrued Payroll	(54,644)	(352,767)	5,516	(401,895)
Advance Deposits	11,336	—	—	11,336
Compensated Absences	3,156	(28,992)	3,932	(21,904)
Unearned Revenue	—	(85,704)	(5,819)	(91,523)
Subscriptions Payable	—	—	(21,085)	(21,085)
Deferred Items - IMRF	125,685	259,232	140,477	525,394
Deferred Items - RBP	69,167	408,187	379,426	856,780
Net Pension Liability (Asset) - IMRF	(104,158)	(386,221)	(112,855)	(603,234)
Total OPEB Liability - RBP	(890,560)	(141,407)	197,540	(834,427)
Net Cash Provided by Operating Activities	1,013,009	2,062,902	25,207	3,101,118

SUPPLEMENTAL SCHEDULES

Long-Term Debt Requirements
General Obligation Refunding Bonds of 2010A
December 31, 2025

Date of Issue	March 16, 2010
Date of Maturity	December 1, 2035
Authorized Issue	$37,450,000
Denomination of Bonds	$5,000
Interest Rate	2.73% to 6.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal	Requirements			Interest Due on			
Year	Principal	Interest	Totals	Jun. 1	Amount	Dec. 1	Amount
2026	$ 690,000	546,000	1,236,000	2026	273,000	2026	273,000
2027	730,000	504,600	1,234,600	2027	252,300	2027	252,300
2028	775,000	460,800	1,235,800	2028	230,400	2028	230,400
2029	825,000	414,300	1,239,300	2029	207,150	2029	207,150
2030	870,000	364,800	1,234,800	2030	182,400	2030	182,400
2031	925,000	312,600	1,237,600	2031	156,300	2031	156,300
2032	980,000	257,100	1,237,100	2032	128,550	2032	128,550
2033	1,040,000	198,300	1,238,300	2033	99,150	2033	99,150
2034	1,100,000	135,900	1,235,900	2034	67,950	2034	67,950
2035	1,165,000	69,900	1,234,900	2035	34,950	2035	34,950
	9,100,000	3,264,300	12,364,300		1,632,150		1,632,150

Long-Term Debt Requirements
General Obligation Refunding Bonds of 2010B
December 31, 2025

Date of Issue	November 18, 2010
Date of Maturity	December 1, 2030
Authorized Issue	$30,525,000
Denomination of Bonds	$5,000
Interest Rate	3.89% to 6.60%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Zions Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal	Requirements			Interest Due on			
Year	Principal	Interest	Totals	Jun. 1	Amount	Dec. 1	Amount
2026	$ 2,290,000	862,950	3,152,950	2026	431,475	2026	431,475
2027	2,445,000	711,810	3,156,810	2027	355,905	2027	355,905
2028	2,605,000	550,440	3,155,440	2028	275,220	2028	275,220
2029	2,775,000	378,510	3,153,510	2029	189,255	2029	189,255
2030	2,960,000	195,360	3,155,360	2030	97,680	2030	97,680
	13,075,000	2,699,070	15,774,070		1,349,535		1,349,535

Long-Term Debt Requirements
General Obligation Bonds of 2010C
December 31, 2025

Date of Issue	November 18, 2010
Date of Maturity	December 1, 2035
Authorized Issue	$32,635,000
Denomination of Bonds	$5,000
Interest Rate	3.89% to 6.75%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Zions Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal	Requirements			Interest Due on			
Year	Principal	Interest	Totals	Jun. 1	Amount	Dec. 1	Amount
2026	$ 1,015,000	922,470	1,937,470	2026	461,235	2026	461,235
2027	1,085,000	855,480	1,940,480	2027	427,740	2027	427,740
2028	1,155,000	783,870	1,938,870	2028	391,935	2028	391,935
2029	1,230,000	707,640	1,937,640	2029	353,820	2029	353,820
2030	1,310,000	626,460	1,936,460	2030	313,230	2030	313,230
2031	1,400,000	540,000	1,940,000	2031	270,000	2031	270,000
2032	1,490,000	445,500	1,935,500	2032	222,750	2032	222,750
2033	1,595,000	344,926	1,939,926	2033	172,463	2033	172,463
2034	1,700,000	237,262	1,937,262	2034	118,631	2034	118,631
2035	1,815,000	122,512	1,937,512	2035	61,256	2035	61,256
	13,795,000	5,586,120	19,381,120		2,793,060		2,793,060

Long-Term Debt Requirements
General Obligation Bonds of 2011B
December 31, 2025

Date of Issue	May 26, 2011
Date of Maturity	December 1, 2030
Authorized Issue	$24,795,000
Denomination of Bonds	$5,000
Interest Rate	2.375% to 6.125%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Zions Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal	Requirements			Interest Due on			
Year	Principal	Interest	Totals	Jun. 1	Amount	Dec. 1	Amount
2026	$ —	504,088	504,088	2026	252,044	2026	252,044
2027	2,505,000	504,088	3,009,088	2027	252,044	2027	252,044
2028	2,660,000	350,656	3,010,656	2028	175,328	2028	175,328
2029	2,820,000	187,732	3,007,732	2029	93,866	2029	93,866
2030	245,000	15,004	260,004	2030	7,502	2030	7,502
	8,230,000	1,561,568	9,791,568		780,784		780,784

Long-Term Debt Requirements
General Obligation Bonds of 2012A
December 31, 2025

Date of Issue	April 3, 2012
Date of Maturity	December 1, 2035
Authorized Issue	$59,390,000
Denomination of Bonds	$5,000
Interest Rate	4.35% to 5.50%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Zions Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal	Requirements			Interest Due on			
Year	Principal	Interest	Totals	Jun. 1	Amount	Dec. 1	Amount
2026	$ —	2,456,490	2,456,490	2026	1,228,245	2026	1,228,245
2027	4,080,000	2,456,488	6,536,488	2027	1,228,244	2027	1,228,244
2028	4,280,000	2,256,568	6,536,568	2028	1,128,284	2028	1,128,284
2029	4,510,000	2,026,518	6,536,518	2029	1,013,259	2029	1,013,259
2030	4,750,000	1,784,106	6,534,106	2030	892,053	2030	892,053
2031	5,005,000	1,528,794	6,533,794	2031	764,397	2031	764,397
2032	5,275,000	1,259,776	6,534,776	2032	629,888	2032	629,888
2033	5,565,000	969,650	6,534,650	2033	484,825	2033	484,825
2034	5,870,000	663,574	6,533,574	2034	331,787	2034	331,787
2035	6,195,000	340,726	6,535,726	2035	170,363	2035	170,363
	45,530,000	15,742,690	61,272,690		7,871,345		7,871,345

Long-Term Debt Requirements
General Obligation Corporate Purpose Bonds of 2016A
December 31, 2025

Date of Issue	January 5, 2017
Date of Maturity	December 1, 2046
Authorized Issue	$80,375,000
Denomination of Bonds	$5,000
Interest Rate	4.00% to 5.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Zions Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal	Requirements			Interest Due on			
Year	Principal	Interest	Totals	Jun. 1	Amount	Dec. 1	Amount
2026	$ 2,110,000	3,362,200	5,472,200	2026	1,681,100	2026	1,681,100
2027	2,215,000	3,256,700	5,471,700	2027	1,628,350	2027	1,628,350
2028	2,325,000	3,145,950	5,470,950	2028	1,572,975	2028	1,572,975
2029	2,420,000	3,052,950	5,472,950	2029	1,526,475	2029	1,526,475
2030	2,515,000	2,956,150	5,471,150	2030	1,478,075	2030	1,478,075
2031	2,615,000	2,855,550	5,470,550	2031	1,427,775	2031	1,427,775
2032	2,720,000	2,750,950	5,470,950	2032	1,375,475	2032	1,375,475
2033	2,830,000	2,642,150	5,472,150	2033	1,321,075	2033	1,321,075
2034	2,950,000	2,525,412	5,475,412	2034	1,262,706	2034	1,262,706
2035	3,070,000	2,403,726	5,473,726	2035	1,201,863	2035	1,201,863
2036	3,200,000	2,273,250	5,473,250	2036	1,136,625	2036	1,136,625
2037	3,360,000	2,113,250	5,473,250	2037	1,056,625	2037	1,056,625
2038	3,530,000	1,945,250	5,475,250	2038	972,625	2038	972,625
2039	3,705,000	1,768,750	5,473,750	2039	884,375	2039	884,375
2040	3,890,000	1,583,500	5,473,500	2040	791,750	2040	791,750
2041	4,085,000	1,389,000	5,474,000	2041	694,500	2041	694,500
2042	4,290,000	1,184,750	5,474,750	2042	592,375	2042	592,375
2043	4,500,000	970,250	5,470,250	2043	485,125	2043	485,125
2044	4,730,000	745,250	5,475,250	2044	372,625	2044	372,625
2045	4,965,000	508,750	5,473,750	2045	254,375	2045	254,375
2046	5,210,000	260,500	5,470,500	2046	130,250	2046	130,250
	71,235,000	43,694,238	114,929,238		21,847,119		21,847,119

Long-Term Debt Requirements
General Obligation Taxable Corporate Purpose Bonds of 2016B
December 31, 2025

Date of Issue	January 5, 2017
Date of Maturity	December 1, 2046
Authorized Issue	$19,625,000
Denomination of Bonds	$5,000
Interest Rate	3.00% to 5.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Zions Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal	Requirements			Interest Due on			
Year	Principal	Interest	Totals	Jun. 1	Amount	Dec. 1	Amount
2026	$ 505,000	841,674	1,346,674	2026	420,837	2026	420,837
2027	525,000	822,106	1,347,106	2027	411,053	2027	411,053
2028	545,000	801,106	1,346,106	2028	400,553	2028	400,553
2029	570,000	777,944	1,347,944	2029	388,972	2029	388,972
2030	595,000	753,006	1,348,006	2030	376,503	2030	376,503
2031	620,000	725,488	1,345,488	2031	362,744	2031	362,744
2032	650,000	696,812	1,346,812	2032	348,406	2032	348,406
2033	680,000	666,750	1,346,750	2033	333,375	2033	333,375
2034	715,000	632,750	1,347,750	2034	316,375	2034	316,375
2035	750,000	597,000	1,347,000	2035	298,500	2035	298,500
2036	790,000	559,500	1,349,500	2036	279,750	2036	279,750
2037	825,000	520,000	1,345,000	2037	260,000	2037	260,000
2038	870,000	478,750	1,348,750	2038	239,375	2038	239,375
2039	910,000	435,250	1,345,250	2039	217,625	2039	217,625
2040	955,000	389,750	1,344,750	2040	194,875	2040	194,875
2041	1,005,000	342,000	1,347,000	2041	171,000	2041	171,000
2042	1,055,000	291,750	1,346,750	2042	145,875	2042	145,875
2043	1,110,000	239,000	1,349,000	2043	119,500	2043	119,500
2044	1,165,000	183,500	1,348,500	2044	91,750	2044	91,750
2045	1,220,000	125,250	1,345,250	2045	62,625	2045	62,625
2046	1,285,000	64,250	1,349,250	2046	32,125	2046	32,125
	17,345,000	10,943,636	28,288,636		5,471,818		5,471,818

Long-Term Debt Requirements
General Obligation Corporate Purpose Refunding Bonds of 2017
December 31, 2025

Date of Issue	October 25, 2017
Date of Maturity	December 1, 2035
Authorized Issue	$22,345,000
Denomination of Bonds	$5,000
Interest Rate	3.00% to 5.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Zions Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal	Requirements			Interest Due on			
Year	Principal	Interest	Totals	Jun. 1	Amount	Dec. 1	Amount
2026	$ 1,430,000	645,988	2,075,988	2026	322,994	2026	322,994
2027	1,500,000	574,488	2,074,488	2027	287,244	2027	287,244
2028	1,580,000	499,488	2,079,488	2028	249,744	2028	249,744
2029	1,655,000	420,488	2,075,488	2029	210,244	2029	210,244
2030	1,705,000	370,838	2,075,838	2030	185,419	2030	185,419
2031	1,760,000	317,556	2,077,556	2031	158,778	2031	158,778
2032	1,815,000	260,356	2,075,356	2032	130,178	2032	130,178
2033	1,880,000	199,100	2,079,100	2033	99,550	2033	99,550
2034	1,940,000	135,650	2,075,650	2034	67,825	2034	67,825
2035	2,005,000	70,176	2,075,176	2035	35,088	2035	35,088
	17,270,000	3,494,128	20,764,128		1,747,064		1,747,064

Long-Term Debt Requirements
General Obligation Corporate Purpose Bonds of 2020A
December 31, 2025

Date of Issue	November 2, 2020
Date of Maturity	December 1, 2049
Authorized Issue	$50,465,000
Denomination of Bonds	$5,000
Interest Rate	4.00% to 5.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Zions Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal	Requirements			Interest Due on			
Year	Principal	Interest	Totals	Jun. 1	Amount	Dec. 1	Amount
2026	$ —	1,144,750	1,144,750	2026	572,375	2026	572,375
2027	—	1,144,750	1,144,750	2027	572,375	2027	572,375
2028	—	1,144,750	1,144,750	2028	572,375	2028	572,375
2029	—	1,144,750	1,144,750	2029	572,375	2029	572,375
2030	—	1,144,750	1,144,750	2030	572,375	2030	572,375
2031	—	1,144,750	1,144,750	2031	572,375	2031	572,375
2032	—	1,144,750	1,144,750	2032	572,375	2032	572,375
2033	—	1,144,750	1,144,750	2033	572,375	2033	572,375
2034	—	1,144,750	1,144,750	2034	572,375	2034	572,375
2035	—	1,144,750	1,144,750	2035	572,375	2035	572,375
2036	2,620,000	1,144,750	3,764,750	2036	572,375	2036	572,375
2037	2,750,000	1,013,750	3,763,750	2037	506,875	2037	506,875
2038	2,890,000	876,250	3,766,250	2038	438,125	2038	438,125
2039	3,035,000	731,750	3,766,750	2039	365,875	2039	365,875
2040	3,185,000	580,000	3,765,000	2040	290,000	2040	290,000
2041	3,345,000	420,750	3,765,750	2041	210,375	2041	210,375
2042	3,510,000	253,500	3,763,500	2042	126,750	2042	126,750
2043	250,000	78,000	328,000	2043	39,000	2043	39,000
2044	255,000	68,000	323,000	2044	34,000	2044	34,000
2045	265,000	57,800	322,800	2045	28,900	2045	28,900
2046	280,000	47,200	327,200	2046	23,600	2046	23,600
2047	290,000	36,000	326,000	2047	18,000	2047	18,000
2048	300,000	24,400	324,400	2048	12,200	2048	12,200
2049	310,000	12,400	322,400	2049	6,200	2049	6,200
	23,285,000	16,792,050	40,077,050		8,396,025		8,396,025

Long-Term Debt Requirements
General Obligation Taxable Corporate Purpose Bonds of 2020B
December 31, 2025

Date of Issue	November 2, 2020
Date of Maturity	December 1, 2035
Authorized Issue	$24,535,000
Denomination of Bonds	$5,000
Interest Rate	2.00% to 4.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Zions Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal	Requirements			Interest Due on			
Year	Principal	Interest	Totals	Jun. 1	Amount	Dec. 1	Amount
2026	$ 1,955,000	716,629	2,671,629	2026	358,314	2026	358,315
2027	2,045,000	673,365	2,718,365	2027	336,682	2027	336,683
2028	2,090,000	624,019	2,714,019	2028	312,009	2028	312,010
2029	2,145,000	568,718	2,713,718	2029	284,359	2029	284,359
2030	2,205,000	508,743	2,713,743	2030	254,371	2030	254,372
2031	2,265,000	442,682	2,707,682	2031	221,341	2031	221,341
2032	2,340,000	370,292	2,710,292	2032	185,146	2032	185,146
2033	2,425,000	282,636	2,707,636	2033	141,318	2033	141,318
2034	2,515,000	191,795	2,706,795	2034	95,897	2034	95,898
2035	2,605,000	97,584	2,702,584	2035	48,792	2035	48,792
	22,590,000	4,476,463	27,066,463		2,238,229		2,238,234

STATISTICAL SECTION
(Unaudited)

This part of the annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Village’s overall financial health.

Financial Trends

These schedules contain trend information to help the reader understand how the Village’s financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the Village’s most significant local revenue sources.

Debt Capacity

These schedules present information to help the reader assess the affordability of the Village’s current levels of outstanding debt and the government’s ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the Village’s financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the Village’s financial report relates to the services the Village provides and the activities it performs.

Net Position by Component - Last Ten Fiscal Years
December 31, 2025 (Unaudited)

See Following Page

VILLAGE OF ROSEMONT, ILLINOIS

Net Position by Component - Last Ten Fiscal Years*
December 31, 2025 (Unaudited)

		2016	2017	2018
Governmental Activities				
Net Investment in Capital Assets	$	130,142,491	110,491,928	105,644,408
Restricted		2,741,718	19,567,031	10,177,539
Unrestricted (Deficit)		(265,149,001)	(397,709,317)	(372,728,634)
Total Governmental Activities Net Position		(132,264,792)	(267,650,358)	(256,906,687)
Business-Type Activities				
Net Investment in Capital Assets		249,852,498	298,490,462	311,267,608
Restricted		—	—	—
Unrestricted		(22,270,228)	(42,229,822)	(42,345,342)
Total Business-Type Activities Net Position		227,582,270	256,260,640	268,922,266
Primary Government				
Net Investment in Capital Assets		379,994,989	408,982,390	416,912,016
Restricted		2,741,718	19,567,031	10,177,539
Unrestricted (Deficit)		(287,419,229)	(439,939,139)	(415,073,976)
Total Primary Government Net Position		95,317,478	(11,389,718)	12,015,579

* Accrual Basis of Accounting

Data Source: Audited Financial Statements

2019	2020	2021	2022	2023	2024	2025
109,383,699	91,461,406	89,221,561	97,899,280	110,979,850	74,419,565	60,653,179
9,260,911	49,078,030	48,672,044	35,873,840	10,116,964	4,613,145	20,915,382
(357,691,165)	(399,314,205)	(372,828,508)	(325,757,515)	(248,998,433)	(211,495,402)	(241,779,919)
(239,046,555)	(258,774,769)	(234,934,903)	(191,984,395)	(127,901,619)	(132,462,692)	(160,211,358)
300,373,427	289,985,004	273,316,861	262,393,395	253,298,998	287,683,598	359,602,011
—	—	—	—	—	—	2,008,308
(33,993,031)	(39,346,177)	(32,348,851)	(21,014,247)	(29,038,387)	(23,929,267)	(25,669,919)
266,380,396	250,638,827	240,968,010	241,379,148	224,260,611	263,754,331	335,940,400
409,757,126	381,446,410	362,538,422	360,292,675	364,278,848	362,103,163	420,255,190
9,260,911	49,078,030	48,672,044	35,873,840	10,116,964	4,613,145	22,923,690
(391,684,196)	(438,660,382)	(405,177,359)	(346,771,762)	(278,036,820)	(235,424,669)	(267,449,838)
27,333,841	(8,135,942)	6,033,107	49,394,753	96,358,992	131,291,639	175,729,042

Changes in Net Position - Last Ten Fiscal Years*
December 31, 2025 (Unaudited)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Expenses										
Governmental Activities										
General Government, Executive and Legislative	$ 18,368,340	4,163,353	17,057,111	31,079,792	22,171,933	14,811,517	16,580,570	12,241,634	21,576,469	104,550
Creative and Design	2,360,132	2,394,449	2,273,767	2,585,329	1,629,232	2,040,333	2,154,563	2,305,257	3,167,304	3,755,246
Public Works and Economic Development	21,941,011	90,294,547	34,243,583	19,033,806	20,364,025	17,727,820	41,317,741	19,264,783	59,093,983	71,470,915
Public Safety	21,042,885	20,333,960	24,130,707	21,538,506	21,942,530	22,737,619	23,462,770	25,890,368	29,494,659	31,407,882
Health and License	282,407	264,233	219,754	250,159	426,515	247,248	270,446	283,458	309,600	313,590
Housing and Social Services	2,433,327	2,517,142	2,974,313	2,611,428	2,855,611	3,256,783	3,185,712	3,606,843	3,682,021	4,794,770
Business Development Commission	290,413	281,462	300,512	308,235	225,180	250,285	—	—	—	—
Culture and Recreation	795,491	875,838	870,777	881,468	809,389	777,998	857,801	880,933	750,428	1,031,868
Building Department	288,951	225,488	221,788	215,113	237,592	220,386	199,234	226,048	248,981	329,906
Parkway Bank Sports Complex	1,426,548	2,183,235	3,903,781	2,680,543	1,716,880	1,501,878	1,499,072	853,387	1,650,284	1,806,756
Interest on Long-Term Debt	14,124,990	18,439,349	17,170,040	16,192,204	18,180,124	16,883,611	15,835,742	13,898,757	12,539,248	14,770,015
Total Governmental Activities Expenses	83,354,495	141,973,056	103,366,133	97,376,583	90,559,011	80,455,478	105,363,651	79,451,468	132,512,977	129,785,498
Business-Type Activities										
Allstate Arena	16,869,681	20,361,080	18,628,060	16,840,614	9,525,011	11,392,189	20,157,705	23,104,416	26,405,720	26,195,969
Donald E. Stephens Convention Center	17,549,772	17,190,700	17,457,245	17,296,812	15,248,155	13,284,716	15,881,507	43,242,765	42,060,981	44,284,513
Commercial Properties	3,250,139	2,936,948	3,105,670	4,697,263	4,192,275	8,622,738	6,464,942	2,291,111	3,892,014	6,100,697
Rosemont Theatre	5,791,726	6,268,689	6,165,639	7,647,328	3,125,376	3,813,538	7,887,737	6,883,742	8,520,729	7,763,692
Entertainment District	8,339,713	8,294,168	7,646,656	2,878,200	6,407,230	7,961,683	2,181,160	6,189,817	6,145,615	8,705,093
Waterworks and Sewerage	4,099,780	4,188,750	4,091,194	3,986,537	4,086,508	3,340,253	3,572,493	3,866,227	4,014,409	3,735,257
Impact Field	—	3,825	2,369,572	4,711,855	3,929,346	3,656,655	3,164,400	5,086,707	4,549,281	2,881,018
Rosemont Health and Fitness Center	2,146,172	2,173,377	2,271,900	2,040,379	2,098,089	1,835,210	2,011,371	2,143,461	2,690,395	3,147,384
Total Business-Type Activities Expenses	58,046,983	61,417,537	61,735,936	60,098,988	48,611,990	53,906,982	61,321,315	92,808,246	98,279,144	102,813,623
Total Primary Government Expenses	141,401,478	203,390,593	165,102,069	157,475,571	139,171,001	134,362,460	166,684,966	172,259,714	230,792,121	232,599,121
Program Revenues										
Governmental Activities										
Charges for Services										
Executive and Legislative and General Gov't	390,133	785,323	83,866	183,036	40,510	116,253	117,765	513,096	373,636	419,890
Public Safety	2,269,384	2,253,090	2,289,551	2,300,854	1,163,173	1,363,584	1,544,223	2,704,236	3,038,443	4,087,715
Health and License	411,678	391,560	417,993	454,483	405,593	417,414	408,977	440,035	415,782	435,532
Housing and Social Services	2,761,424	2,711,447	2,784,289	3,305,791	2,192,551	2,192,951	2,365,823	1,367,714	1,693,614	2,143,052
Business Development Commission	141,570	118,765	167,956	178,635	73,429	201,024	—	—	—	—
Building Department	390,626	475,223	501,878	590,008	417,580	395,589	427,790	393,869	399,587	300,872
Parkway Bank Sports Complex	609,133	590,709	1,351,464	1,566,762	804,855	675,871	781,266	477,713	1,316,863	1,605,229
Operating Grants/Contributions	2,081,523	3,325,463	1,687,311	1,431,874	1,885,274	1,749,539	2,027,338	1,387,425	2,886,991	2,374,791
Total Governmental Activities Program Revenues	9,055,471	10,651,580	9,284,308	10,011,443	6,982,965	7,112,225	7,673,182	7,284,088	10,124,916	11,367,081

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Business-Type Activities										
Charges for Services										
Allstate Arena	19,084,569	24,790,277	23,517,779	27,638,406	5,849,461	13,107,965	27,182,534	35,787,446	42,096,039	34,313,763
Donald E. Stephens Convention Center	16,495,042	14,244,502	17,197,380	14,347,391	3,115,087	5,233,164	10,546,338	35,324,117	38,076,460	42,064,265
Commercial Properties	3,627,239	3,718,897	4,931,867	5,338,677	4,220,521	4,172,261	4,353,337	2,803,492	4,051,331	4,392,904
Rosemont Theatre	5,939,725	6,604,468	7,159,027	5,533,737	1,403,520	2,998,154	9,264,938	10,235,479	11,019,697	9,261,214
Entertainment District	5,128,113	5,153,797	5,343,855	699,613	3,600,797	3,737,979	4,152,708	2,539,235	2,680,937	2,398,889
Waterworks and Sewerage	3,886,038	4,030,210	4,381,874	4,311,938	2,885,710	3,671,824	4,280,996	4,800,012	5,194,911	5,273,519
Impact Field	—	—	587,062	7,513,013	222,468	704,914	2,095,677	1,860,773	1,637,742	773,301
Rosemont Health and Fitness Center	1,376,218	1,365,496	1,368,019	1,367,627	770,534	1,111,052	1,337,931	1,639,581	1,802,700	1,971,511
Operating Grants and Contributions	205,787	251,895	7,754,799	—	—	24,631,000	23,555,957	11,183,043	4,935,000	5,000,000
Capital Grants and Contributions	6,571,792	60,800,717	14,407,932	331,065	783,911	572,534	19,726,945	2,842,962	34,213,970	51,205,395
Total Business-Type Activities Program Revenues	62,314,523	120,960,259	86,649,594	67,081,467	22,852,009	59,940,847	106,497,361	109,016,140	145,708,787	156,654,761
Total Primary Government Program Revenues	71,369,994	131,611,839	95,933,902	77,092,910	29,834,974	67,053,072	114,170,543	116,300,228	155,833,703	168,021,842
Net (Expense) Revenue										
Governmental Activities	(74,299,024)	(131,321,476)	(94,081,825)	(87,365,140)	(83,576,046)	(73,343,253)	(97,690,469)	(72,167,380)	(122,388,061)	(118,418,417)
Business-Type Activities	4,267,540	59,542,722	24,913,658	6,982,479	(25,759,981)	6,033,865	45,176,046	16,207,894	47,429,643	53,841,138
Total Primary Government Net Revenue (Expense)	(70,031,484)	(71,778,754)	(69,168,167)	(80,382,661)	(109,336,027)	(67,309,388)	(52,514,423)	(55,959,486)	(74,958,418)	(64,577,279)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property	34,794,811	38,306,672	42,847,823	44,725,894	51,887,825	43,870,009	45,212,664	45,118,935	46,347,265	48,220,377
Hotel/Motel	14,305,902	14,000,464	15,008,754	15,077,648	3,769,726	7,434,625	13,249,958	14,531,255	16,121,049	16,518,882
Sales	15,278,475	15,565,026	16,384,554	16,984,861	8,581,991	13,474,239	16,876,044	17,721,892	18,049,168	19,823,333
Telecommunications and Utility	2,195,991	2,269,411	2,263,661	2,074,853	1,683,288	1,683,370	1,645,967	1,450,956	1,463,601	1,477,121
Amusement	1,930,297	2,359,402	2,406,855	2,782,081	579,426	1,322,049	3,322,898	4,878,654	7,364,719	5,729,619
Restaurant Gross Receipts	2,538,861	2,589,609	2,747,746	2,816,178	932,351	1,688,266	2,626,278	3,049,176	3,239,526	3,167,381
Parking	1,230,087	1,234,761	1,313,016	1,353,312	371,849	788,588	1,175,429	1,380,512	2,744,019	2,608,987
Other	892,107	849,467	911,612	999,938	835,986	969,931	1,232,233	1,283,017	1,191,156	1,209,996
Intergovernmental - Unrestricted										
Replacement Taxes	—	—	—	—	154,187	296,060	569,004	423,904	255,376	217,372
Interest	3,453,203	2,496,444	2,717,692	3,284,205	2,790,248	2,737,557	3,321,580	4,327,224	6,378,995	6,615,670
Miscellaneous	863,099	18,500	954,813	467,219	—	2,800,000	669,215	1,002,081	1,000,357	609,038
Transfers	12,866,143	15,423,067	17,268,970	14,659,083	(7,739,045)	20,118,425	50,739,707	41,082,550	13,671,757	(15,528,025)
Total Governmental Activities	90,348,976	95,112,823	104,825,496	105,225,272	63,847,832	97,183,119	140,640,977	136,250,156	117,826,988	90,669,751
Business-Type Activities										
Property Taxes	1,519,026	3,167,475	3,056,341	3,204,175	3,144,001	3,303,035	3,163,090	2,400,189	871,434	903,860
Other Taxes	2,229,711	1,890,236	1,861,743	1,577,554	398,836	676,162	1,141,705	1,268,782	1,284,703	1,094,155
Investment Income	3,192	11,135	21,031	32,983	3,367	70,904	1,199,802	1,428,375	746,257	713,928
Miscellaneous	95,887	51,659	77,823	320,022	39,598	363,642	470,202	2,658,773	2,833,440	104,963
Transfers	(12,866,143)	(15,423,067)	(17,268,970)	(14,659,083)	7,739,045	(20,118,425)	(50,739,707)	(41,082,550)	(13,671,757)	15,528,025
Total Business-Type Activities	(9,018,327)	(10,302,562)	(12,252,032)	(9,524,349)	11,324,847	(15,704,682)	(44,764,908)	(33,326,431)	(7,935,923)	18,344,931
Total Primary Government General Revenue	81,330,649	84,810,261	92,573,464	95,700,923	75,172,679	81,478,437	95,876,069	102,923,725	109,891,065	109,014,682
Changes in Net Position										
Governmental Activities	16,049,952	(36,208,653)	10,743,671	17,860,132	(19,728,214)	23,839,866	42,950,508	64,082,776	(4,561,073)	(27,748,666)
Business-Type Activities	(4,750,787)	49,240,160	12,661,626	(2,541,870)	(14,435,134)	(9,670,817)	411,138	(17,118,537)	39,493,720	72,186,069
Total Primary Government	11,299,165	13,031,507	23,405,297	15,318,262	(34,163,348)	14,169,049	43,361,646	46,964,239	34,932,647	44,437,403

* Accrual Basis of Accounting

Data Source: Audited Financial Statements

Fund Balances of Governmental Funds - Last Ten Fiscal Years*
December 31, 2025 (Unaudited)

	2016	2017	2018
General Fund			
Nonspendable	$ 49,059,980	54,880,975	68,419,780
Unassigned	20,776,505	43,639,419	53,248,862
Total General Fund	69,836,485	98,520,394	121,668,642
All Other Governmental Funds			
Nonspendable	—	—	—
Restricted	2,741,718	19,567,031	11,466,293
Unassigned (Deficit)	(49,994,234)	(55,680,591)	(72,836,474)
Total All Other Governmental Funds	(47,252,516)	(36,113,560)	(61,370,181)
Total Governmental Funds	22,583,969	62,406,834	60,298,461

* Modified Accrual Basis of Accounting

Data Source: Audited Financial Statements

2019	2020	2021	2022	2023	2024	2025
73,368,067	74,253,644	72,293,158	75,990,430	78,365,781	76,012,394	76,012,394
57,650,972	62,738,267	75,651,818	100,195,788	122,666,202	149,765,736	97,352,634
131,019,039	136,991,911	147,944,976	176,186,218	201,031,983	225,778,130	173,365,028
—	4,936,869	4,886,364	4,835,859	4,785,354	4,734,849	4,684,344
10,462,096	50,709,642	50,010,189	35,960,196	26,918,845	5,630,873	8,960,140
(77,199,870)	(77,553,966)	(75,289,823)	(81,606,318)	(90,440,589)	(88,566,613)	(92,126,630)
(66,737,774)	(21,907,455)	(20,393,270)	(40,810,263)	(58,736,390)	(78,200,891)	(78,482,146)
64,281,265	115,084,456	127,551,706	135,375,955	142,295,593	147,577,239	94,882,882

VILLAGE OF ROSEMONT, ILLINOIS

Changes in Fund Balances for Governmental Funds - Last Ten Fiscal Years*
December 31, 2025 (Unaudited)

	2016	2017	2018
Revenues			
Taxes	$ 73,044,873	77,233,227	83,900,957
Licenses and Fees	1,263,217	1,221,156	1,477,713
Intergovernmental	2,081,523	3,325,463	1,687,311
Charges for Services	1,496,597	1,894,444	1,989,567
Fines and Forfeitures	1,311,140	1,380,305	1,177,472
Investment Income	3,453,203	2,496,444	2,717,692
Rent	2,761,424	2,711,447	2,784,289
Miscellaneous	1,004,669	137,265	1,122,769
Total Revenues	86,416,646	90,399,751	96,857,770
Expenditures			
Executive and Legislative	779,805	851,460	895,220
General Government	10,006,966	10,376,495	10,620,832
Creative and Design	2,360,132	2,394,449	2,273,767
Public Works and Economic Development	12,906,435	10,938,181	13,033,704
Public Safety	18,412,507	19,582,721	21,734,851
Health and License	282,407	264,233	219,754
Housing and Social Services	2,094,591	2,160,073	2,465,442
Business Development Commission	290,413	281,462	300,512
Culture and Recreation	485,385	474,684	469,623
Building Department	283,178	219,715	218,902
Parkway Bank Sports Complex	1,017,049	1,821,924	1,898,979
Capital Outlay	18,102,961	78,222,406	24,558,463
Debt Service			
Principal Retirement	32,005,000	27,375,000	29,330,000
Interest and Fiscal Charges	13,417,852	19,038,724	16,502,329
Total Expenditures	112,444,681	174,001,527	124,522,378
(Deficiency) of Revenues Over Expenditures	(26,028,035)	(83,601,776)	(27,664,608)
Other Financing Sources (Uses)			
Debt Issuance	—	122,345,000	—
Premium (Discount) on Debt Issuance	—	3,731,125	—
Payment to Escrow Agent	—	(23,074,801)	—
Disposal of Capital Assets	3,995	5,000,250	—
Transfers In	61,611,147	71,990,652	71,999,596
Transfers Out	(48,745,004)	(56,567,585)	(46,443,361)
	12,870,138	123,424,641	25,556,235
Net Change in Fund Balances	(13,157,897)	39,822,865	(2,108,373)
Debt Service as a Percentage of Noncapital Expenditures	44.62%	29.59%	39.46%

* Modified Accrual Basis of Accounting

Data Source: Audited Financial Statements

2019	2020	2021	2022	2023	2024	2025
86,693,234	69,306,550	71,112,678	84,641,282	89,409,084	96,476,108	98,515,378
1,487,598	1,047,057	813,003	836,767	833,904	815,369	736,404
1,431,874	2,039,461	2,045,599	2,596,342	1,811,329	3,142,367	2,592,163
2,313,871	1,096,020	1,040,765	1,085,674	1,592,178	2,784,155	3,916,954
1,293,674	688,634	1,114,943	1,357,580	2,102,867	1,944,787	2,195,880
3,284,205	2,790,248	2,737,557	3,321,580	4,327,224	6,378,995	6,615,670
3,305,791	2,192,551	2,192,951	2,365,823	1,367,714	1,693,614	2,143,052
645,854	73,429	3,001,024	669,215	1,002,081	1,000,357	609,038
100,456,101	79,233,950	84,058,520	96,874,263	102,446,381	114,235,752	117,324,539
918,414	905,577	831,237	835,262	807,686	1,038,076	1,543,345
11,216,092	10,781,602	11,395,446	11,058,581	12,232,344	12,413,443	7,310,335
2,585,329	1,629,232	2,040,333	2,154,563	2,305,257	3,167,304	3,755,246
15,650,073	18,492,345	12,839,964	14,279,614	14,137,511	17,608,816	10,573,125
22,325,136	21,485,698	22,249,422	22,948,909	25,085,816	28,599,066	33,927,931
250,159	426,515	247,248	270,446	283,458	309,600	313,590
2,367,160	2,494,783	2,889,094	2,869,775	3,248,696	3,294,724	4,254,470
308,235	225,180	250,285	—	—	—	—
479,525	406,658	438,255	562,630	585,763	473,251	710,364
215,113	237,592	220,386	199,234	226,048	248,981	329,906
2,237,184	1,293,547	1,090,141	1,087,335	426,335	1,213,750	1,397,277
6,725,531	7,025,367	6,680,865	31,651,592	29,808,375	56,450,745	73,570,179
30,390,000	19,325,000	13,675,000	14,045,000	15,168,891	11,171,222	12,342,673
15,464,429	16,956,298	16,862,019	15,958,099	14,015,138	12,699,665	14,853,235
111,132,380	101,685,394	91,709,695	117,921,040	118,331,318	148,688,643	164,881,676
(10,676,279)	(22,451,444)	(7,651,175)	(21,046,777)	(15,884,937)	(34,452,891)	(47,557,137)
—	75,000,000	—	—	—	—	—
—	5,993,680	—	—	—	—	—
—	—	—	(23,715,909)	(20,565,183)	—	(14,802,035)
—	—	—	1,847,228	2,309,489	2,203,701	924,535
65,650,759	75,079,216	39,029,185	99,469,766	91,357,719	164,248,224	76,198,202
(50,991,676)	(82,818,261)	(18,910,760)	(48,730,059)	(50,297,450)	(126,717,388)	(67,457,922)
14,659,083	73,254,635	20,118,425	28,871,026	22,804,575	39,734,537	(5,137,220)
3,982,804	50,803,191	12,467,250	7,824,249	6,919,638	5,281,646	(52,694,357)
43.59%	38.62%	34.98%	27.12%	32.12%	18.26%	18.01%

Assessed Value and Actual Value of Taxable Property - Last Ten Tax Levy Years
December 31, 2025 (Unaudited)

Tax Levy Year	Residential Property	Commercial Property	Industrial Property	Total Real Estate
2016	$ 57,254,647	$ 394,799,011	$ 2,660,856	$ 454,714,514
2017	58,104,673	407,909,078	2,915,594	468,929,345
2018	56,111,497	402,766,252	2,492,759	461,370,508
2019	64,294,038	479,687,907	1,808,267	545,790,212
2020	63,144,434	605,399,988	2,148,892	670,693,314
2021	57,897,617	560,958,008	864,214	619,719,839
2022	79,715,201	626,412,947	1,055,765	707,183,913
2023	81,082,328	712,999,328	1,088,983	795,170,639
2024	80,592,382	674,675,629	235,249	755,503,260
2025	N/A	N/A	N/A	N/A

Data Source: Office of the County Clerk

(1) Assessed value is set by the County Assessor on an annual basis. The assessment level is then adjusted by the State with a County Multiplier based on the factor needed to bring the average prior years' level up to 33-13% of market value. All property is reassessed on a repeating triennial cycle.

N/A - Not Available

Railroad	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Value (1)	Total Assessed Value as a % of Estimated Actual Value
$ 436,267	$ 455,150,781	$ 2.432	$ 1,365,452,343	33.33%
369,160	469,298,505	2.678	1,407,895,515	33.33%
385,533	461,756,041	2.722	1,385,268,123	33.33%
389,893	546,180,105	2.299	1,638,540,315	33.33%
383,611	671,076,925	3.012	2,013,230,775	33.33%
383,611	620,103,450	3.097	1,860,310,350	33.33%
359,574	707,543,487	2.880	2,122,630,461	33.33%
372,140	795,542,779	2.626	2,386,628,337	33.33%
425,150	755,928,410	2.730	2,267,785,230	33.33%
N/A	N/A	N/A	N/A	N/A

VILLAGE OF ROSEMONT, ILLINOIS

TIF Frozen Values, Current Values and Incremental Values - Last Ten Fiscal Years
December 31, 2025 (Unaudited)

	TIF Area	2016	2017	2018
Frozen Values	3	$ 65,934,752	65,934,752	63,783,949
	4	16,792,103	16,792,103	16,792,103
	5	2,427,325	2,427,325	2,427,325
	6	27,888,067	27,888,067	22,922,339
	7	32,772,218	32,772,218	32,420,805
	8	4,895	4,895	2,155,698
Current Values	3	237,547,420	250,330,296	244,959,383
	4	121,321,022	128,223,974	125,716,171
	5	13,171,758	13,144,698	12,899,589
	6	46,305,189	51,384,472	65,171,502
	7	31,505,338	34,713,864	33,101,838
	8	146,676	1,154,402	24,155,012
Incremental Values of TIF Areas	3	173,403,791	186,186,667	182,966,557
	4	106,020,282	112,787,324	110,321,459
	5	10,744,433	10,717,373	10,472,264
	6	24,517,837	29,572,726	42,935,876
	7	2,854,104	5,081,266	5,098,266
	8	141,781	1,149,507	24,150,117
Total Incremental Value		317,682,228	345,494,863	375,944,539
Village EAV Excluding Incremental Value (Taxable)		455,150,781	469,298,505	461,756,041
Total Village EAV		772,833,009	814,793,368	837,700,580

Data Source: Office of Cook County Clerk

(1) The 2025 assessed valuation does not become available until September 2026.

2019	2020	2021	2022	2023	2024	2025
63,783,949	—	—	—	—	—	(1)
16,792,103	16,792,103	16,792,103	16,792,103	16,792,103	40,120,590	(1)
2,427,325	2,427,325	2,427,325	2,427,325	—	—	(1)
22,922,339	22,922,339	22,922,339	22,922,339	22,922,339	22,922,339	(1)
32,420,805	32,420,805	32,420,805	32,420,805	32,420,805	32,420,805	(1)
2,155,698	4,895	4,895	4,895	4,895	4,895	(1)
291,517,426	—	—	—	—	—	(1)
172,363,827	179,644,484	160,159,506	185,145,897	185,581,291	203,218,071	(1)
14,783,260	16,041,904	15,468,389	17,107,665	—	—	(1)
65,986,561	65,916,620	66,662,587	64,838,144	73,880,309	76,850,329	(1)
41,464,817	40,755,199	32,181,607	43,605,508	41,233,202	40,570,683	(1)
17,287,366	13,494,883	31,011,942	32,468,931	34,897,047	35,965,088	(1)
229,524,600	—	—	—	—	—	(1)
156,499,303	163,481,996	144,210,944	169,251,067	169,595,980	168,467,141	(1)
12,355,935	13,614,579	13,041,064	14,680,340	—	—	(1)
43,701,534	43,579,453	44,362,854	42,513,034	51,538,264	56,820,497	(1)
12,661,372	11,607,723	4,591,153	16,366,876	13,861,207	17,758,324	(1)
17,282,471	13,489,988	31,007,047	32,464,036	34,892,152	35,960,193	(1)
472,025,215	245,773,739	237,213,062	275,275,353	269,887,603	279,006,155	(1)
546,180,105	671,076,925	620,103,450	707,543,487	795,542,779	755,928,410	(1)
1,018,205,320	916,850,664	857,316,512	982,818,840	1,065,430,382	1,034,934,565	(1)

Direct and Overlapping Property Tax Rates, Leyden Township - Last Ten Tax Levy Years
December 31, 2025 (Unaudited)

	2016	2017	2018
Direct Rates			
Village of Rosemont (1)	2.432	2.678	2.722
Overlapping Rates			
Cook County	0.533	0.496	0.489
Cook County Forest Preserve	0.063	0.062	0.060
Metropolitan Water Reclamation District	0.406	0.402	0.396
Consolidated Elections	—	0.031	—
Leyden Township (2)	0.289	0.296	0.314
Rosemont Park District	0.391	0.388	0.403
School District #78	1.571	1.548	1.612
School District #81	4.475	4.525	4.728
High School District #212	3.115	3.154	3.015
Community College District #504	0.330	0.306	0.324
Total Direct and Overlapping Rates for Property Located in the Village of Rosemont and School District #78	9.130	9.361	9.335
Total Direct and Overlapping Rates for Property Located in the Village of Rosemont and School District #81	12.034	12.338	12.451

Data Source: Office of the Cook County Clerk

(1) The Village rates shown relate only to the unabated portions of debt service levies for a portion of its outstanding general obligation debt (other than bonds issued in connection with tax increment financial projects).

(2) Includes rates for township, road and bridge, and general assistance. Of the Village's total 2024 Equalized Assessed Valuation, $627,467,522 or 83.01% is located in Leyden Township.

N/A - Not Available

2019	2020	2021	2022	2023	2024	2025
2.299	3.012	3.097	2.880	2.626	2.730	N/A
0.454	0.453	0.446	0.431	0.386	0.390	N/A
0.059	0.058	0.058	0.081	0.075	0.069	N/A
0.389	0.378	0.382	0.374	0.345	0.340	N/A
0.030	—	0.019	—	0.032	—	N/A
0.274	0.280	0.313	0.277	0.258	0.258	N/A
0.347	0.381	0.424	0.375	0.324	0.353	N/A
1.449	1.590	1.774	1.603	1.504	1.653	N/A
3.949	4.453	5.013	4.263	4.167	4.382	N/A
2.865	2.889	3.250	2.779	2.736	2.849	N/A
0.306	0.282	0.315	0.303	0.621	0.271	N/A
8.472	9.323	10.078	9.103	8.907	8.913	N/A
10.972	12.186	13.317	11.763	11.570	11.642	N/A

Direct and Overlapping Property Tax Rates, Maine Township - Last Ten Tax Levy Years
December 31, 2025 (Unaudited)

	2016	2017	2018
Direct Rates			
Village of Rosemont (1)	2.432	2.678	2.722
Overlapping Rates			
Cook County	0.533	0.496	0.489
Cook County Forest Preserve	0.063	0.062	0.060
Metropolitan Water Reclamation District	0.406	0.402	0.396
Consolidated Elections	—	0.031	—
Maine Township (2)	0.191	0.183	0.152
Northwest Mosquito Abatement	0.010	0.010	0.011
Rosemont Park District	0.391	0.388	0.403
School District #62	3.921	3.940	4.121
High School District #207	2.507	2.529	2.652
Community College District #535	0.231	0.232	0.246
Total Overlapping Rates	8.253	8.273	8.530
Total Direct and Overlapping Rates	10.685	10.951	11.252

Data Source: Office of the Cook County Clerk

(1) The Village rates shown relate only to the unabated portions of debt service levies for a portion of its outstanding general obligation debt (other than bonds issued in connection with tax increment financial projects).

(2) Includes rates for township, road and bridge, and general assistance. Of the Village's total 2024 Equalized Assessed Valuation, $128,035,738 or 16.94% is located in Maine Township.

N/A - Not Available

2019	2020	2021	2022	2023	2024	2025
2.299	3.012	3.097	2.880	2.626	2.730	N/A
0.454	0.453	0.446	0.431	0.386	0.390	N/A
0.059	0.058	0.058	0.081	0.075	0.069	N/A
0.389	0.378	0.382	0.374	0.345	0.340	N/A
0.030	—	0.019	—	0.032	—	N/A
0.086	0.076	0.143	0.124	0.258	0.069	N/A
0.010	0.010	0.011	0.009	0.010	0.011	N/A
0.347	0.381	0.424	0.375	0.324	0.353	N/A
3.575	3.696	4.063	3.499	3.430	3.480	N/A
2.553	2.639	2.901	2.459	2.524	2.618	N/A
0.221	0.227	0.252	0.221	0.227	0.237	N/A
7.724	7.918	8.699	7.573	7.611	7.567	N/A
10.023	10.930	11.796	10.453	10.237	10.297	N/A

Principal Property Tax Payers - Current Tax Levy Year and Nine Tax Levy Years Ago
December 31, 2025 (Unaudited)

	2024 Tax Levy Year			2015 Tax Levy Year		
Taxpayer	Taxable Assessed Value (1)	Rank	Percentage of Total Village Taxable Assessed Value (2)	Taxable Assessed Value (3)	Rank	Percentage of Total Village Taxable Assessed Value (4)
Macrerich Ret	$ 127,555,798	1	12.33%			
M4 Chicago Airport LLC	84,916,734	2	8.21%			
Adventus Us Realty 12	71,454,637	3	6.90%			
Village Of Rosemont	66,018,607	4	6.38%			
LCO Hotel LLC	48,607,416	5	4.70%			
Property Tax Departmnt	37,579,785	6	3.63%	$ 73,132,874	1	11.05%
VH Rosemont Inc	35,187,073	7	3.40%			
Wintrust GL Mgmt Dept	34,969,467	8	3.38%			
AGWOA Columbia Ctr III	34,173,152	9	3.30%			
Bradford Allen Pointe / Rosemont	33,071,192	10	3.20%			
Thomson Reuters				54,058,460	2	8.16%
Hyatt Corporation				50,189,268	3	7.58%
AGWOA Columbia Center				38,835,533	4	5.87%
SPUS6 One Ohare Ctr				26,017,867	5	3.93%
Bletchley Hotel				23,967,272	6	3.62%
VRS Balmoral LLC				19,341,688	7	2.92%
Clearview Hotel				17,110,793	8	2.58%
PD Rosemont Assoc 2				16,937,164	9	2.56%
BRE IL OFC Owner LLC				16,211,134	10	2.45%
Totals	573,533,861		55.43%	335,802,053		50.72%

Data Sources: Office of the Cook County Clerk

(1) Includes property parcels with 2024 equalized assessed value over approximately $100,000.

(2) Uses the Village's 2024 Equalized Assessed Value (including incremental values) of $1,034,934,565.

(3) Includes property parcels with 2015 equalized assessed valuations over approximately $100,000.

(4) Uses the Village's estimated 2015 Equalized Assessed Valuation (including incremental values) of $662,095,080.

Note: The figures above are totals of numerous, occasionally small, parcel valuations as recorded in the County Assessor's offices. They were compiled from a meticulous page by page search of such listings and are believed to be reflective of the total valuations of the taxpayers listed here. It is possible, however, that certain parcels may have been overlooked.

VILLAGE OF ROSEMONT, ILLINOIS

Property Tax Levies and Collections - Last Ten Fiscal Years
December 31, 2025 (Unaudited)

		Taxes	Collected within the Fiscal Year of the Levy		Collections in	Total Collections to Date		
Fiscal Year	Tax Levy Year	Levied for the Fiscal Year	Amount (1)	Percentage of Levy (2)	Subsequent Years (3)	Amount		Percentage of Levy
2016	2015	$ 37,927,906	$ 37,420,071	98.66%	$ 3,277	$ 37,423,348		98.67%
2017	2016	42,791,734	42,551,789	99.44%	133,371	42,685,160		99.75%
2018	2017	47,858,883	47,477,601	99.20%	14,377	47,491,978		99.23%
2019	2018	51,461,276	48,809,590	94.85%	243,572	49,053,162		95.32%
2020	2019	56,489,312	55,797,716	98.78%	910,443	56,708,159	(4)	100.39%
2021	2020	47,692,953	47,573,159	99.75%	1,296,725	48,869,884	(4)	102.47%
2022	2021	47,944,520	46,839,397	97.69%	85,789	46,925,186		97.87%
2023	2022	49,767,842	47,959,674	96.37%	1,185,057	49,144,731		98.75%
2024	2023	48,242,550	48,173,984	99.86%	N/A	48,173,984		99.86%
2025	2024	N/A	N/A	N/A	N/A	N/A		N/A

Data Sources: Office of the Cook County Clerk and Treasurer

(1) Excludes delinquent taxes collected in years subsequent to normal collection year, interest earned, scavenger sale and general forfeiture collections.

(2) Cook County property taxes are collected primarily in March and September of each year. The system of distributing property tax collections used by Cook County makes special allocations (such as those associated with tax increment financing) only after distributions of general taxes; accordingly, distributions of general taxes to the Village were proportionately higher early in the collection year.

(3) Subsequent and net collections, net of refunds, distributed as of December 31, 2025.

(4) The Village received $2,174,787 for omitted tax bills for a specific property related to tax years 2019 and 2020.

N/A - Not Available

Ratios of Outstanding Debt by Type - Last Ten Fiscal Years (in Thousands of Dollars)
December 31, 2025 (Unaudited)

	Governmental Activities		
Fiscal Year	General Obligation Bonds	Leases Payable	Subscriptions Payable
2016	$ 283,912	$ —	—
2017	360,590	—	—
2018	331,315	—	—
2019	300,973	—	—
2020	362,689	—	—
2021	348,844	—	—
2022	307,448	4,340	—
2023	271,881	—	423
2024	260,680	—	272
2025	233,584	—	169

Data Source: Audited Financial Statements

Note: Details regarding the Village's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Demographic and Economic Statistics for personal income and population data.

N/A - Not Available

Business-Type Activities					
General Obligation Bonds	Leases Payable	Subscriptions Payable	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
$ 28,735	$ —	$ —	$ 312,647	270.09%	$ 72.62
27,297	—	—	387,887	304.76%	90.10
25,794	—	—	357,109	328.64%	82.95
24,221	—	—	325,194	264.16%	76.43
22,573	—	—	385,262	347.74%	97.49
20,841	—	—	369,685	286.13%	91.80
19,018	—	—	330,806	236.30%	85.61
12,885	3,958	50	289,197	191.01%	69.76
12,912	4,535	30	278,429	165.70%	70.45
12,939	4,037	9	250,738	N/A	N/A

Ratios of General Bonded Debt Outstanding - Last Ten Fiscal Years (in Thousands of Dollars)
December 31, 2025 (Unaudited)

Fiscal Year	General Obligation Bonds	Less: Amounts Available for Debt Service	Total	Percentage of Total Taxable Assessed Value of Property (1)	Per Capita (2)
2016	$ 312,647	$ (1,678)	$ 310,969	22.77%	$ 72.23
2017	387,887	(14,090)	373,797	26.55%	86.83
2018	357,109	(7,941)	349,168	25.21%	81.11
2019	325,194	(3,628)	321,566	19.63%	75.57
2020	385,262	(4,688)	380,574	18.90%	96.30
2021	369,685	(2,162)	367,523	19.76%	91.26
2022	326,466	(450)	326,016	15.36%	84.37
2023	284,766	—	284,766	11.93%	68.70
2024	273,592	(8)	273,584	12.06 %	69.23
2025	246,523	(872)	245,651	N/A	N/A

Data Source: Audited Financial Statements

(1) See the Schedule of Assessed Value and Actual Value of Taxable Property for property value data.

(2) See the Schedule of Demographic and Economic Statistics for population data.

N/A - Not Available

Schedule of Direct and Overlapping Governmental Activities Debt
December 31, 2025 (Unaudited)

Governmental Unit	Gross Debt	Estimated Percentage Applicable*	Estimated Share of Overlapping Debt
Village of Rosemont	$ 233,753,483	100.000%	$ 233,753,483
Overlapping Debt			
Cook County	1,760,191,750	0.362%	6,371,894
Cook County Forest Preserve	70,975,000	0.362%	256,930
Metropolitan Water Reclamation District	2,607,379,954	0.368%	9,595,158
School District #78	28,200,000	99.249%	27,988,218
School District #81	41,110,000	0.769%	316,136
High School District #207	137,155,000	1.989%	2,728,013
High School District #212	16,625,000	17.218%	2,862,493
Community College District #535	51,230,000	0.424%	217,215
Total Overlapping Debt	4,712,866,704		50,336,057
Total Direct and Overlapping Debt	4,946,620,187		284,089,540

Data Source: Office of the Cook County Clerk, the Cook County Comptroller, the Treasurer of the Metropolitan Water Reclamation District, and the Forest Preserve District of Cook County

* Determined by ratio of assessed valuation of property subject to taxation in the Village to valuation of property subject to taxation in overlapping unit.

Schedule of Legal Debt Margin
December 31, 2025 (Unaudited)

Under the 1970 Illinois Constitution, there is no limit as to the amount of debt a home rule unit may incur, provided that any debt that is payable from ad valorem property tax receipts must mature no more than 40 years after the time the debt is incurred.

Demographic and Economic Statistics - Last Ten Fiscal Years
December 31, 2025 (Unaudited)

Fiscal Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
2016	4,305	$ 115,757,965	$ 26,889	4.00%
2017	4,305	127,274,359	29,564	3.30%
2018	4,305	108,663,006	25,241	2.70%
2019	4,255	123,105,660	28,932	2.60%
2020	3,952	110,790,368	28,034	9.30%
2021	4,027	129,202,268	32,084	5.30%
2022	3,864	139,992,720	36,230	3.50%
2023	4,145	151,379,545	36,521	3.20%
2024	3,952	168,015,328	42,514	3.90%
2025	3,290	N/A	N/A	3.80%

Data Sources: U.S. Department of Commerce, Bureau of the Census and Illinois Department of Employment Security

N/A - Not Available

VILLAGE OF ROSEMONT, ILLINOIS

Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago
December 31, 2025 (Unaudited)

	2025			2016		
Employer	Employees	Rank	Percentage of Total Village Employment (1)	Employees	Rank	Percentage of Total Village Employment
US Foods	1,216	1	N/A	1,200	1	6.30%
DoubleTree, Embassy Suites, Marriott, Sheraton and Westin Hotels-Rosemont/Chicago O'Hare	1,038	2	N/A			
Hyatt Centric / Hyatt Place / Hyatt Regency O'Hare Wintrust Financial Corp.	700	3	N/A			
Swissport*	500	4	N/A	1,100	3	5.80%
Loews Hotel Rosemont	450	5	N/A			
Village of Rosemont (full-time equivalent)	400	6	N/A	720	4	3.80%
Philips Bio Telemetry / LifeWatch, Inc.	385	7	N/A			
Crown Plaza	300	8	N/A			
Westin O'Hare	300	9	N/A			
MB Financial	300	10	N/A	1,200	2	6.30%
Hyatt Regency O'Hare				565	5	3.00%
Central States Funds				550	6	2.90%
Cisco Systems, Inc				519	7	2.70%
Xerox Capital Services LLC				435	8	2.30%
American Academy of Orthopedic Surgeons				400	9	2.10%
Vitalant (formerly Life Source)				400	10	2.10%
	5,589		N/A	7,089		37.30%

Data Sources: Village records; Employer Website; Data Axle Reference Solutions for Business; Industry Select; Illinois Department of Employment Security

(1) Illinois Department of Employment Security has not released 2025 statistics for small cities.

Full-Time and Part-Time Employees by Function/Program - Last Ten Fiscal Years
December 31, 2025 (Unaudited)

See Following Page

Full-Time and Part-Time Employees by Function/Program - Last Ten Fiscal Years
December 31, 2025 (Unaudited)

Function/Program	2016	2017	2018
General Government, Executive and Legislative	17	17	15
Public Works and Economic Development	28	28	25
Public Safety	180	186	175
Health and License	4	3	3
Housing and Social Services	12	11	10
Business Development Commission	2	2	2
Culture and Recreation	5	4	4
Building Department	3	1	1
Parkway Bank Sports Complex	11	10	11
Creative Design	4	4	4
Allstate Arena	26	27	31
Donald E. Stephens Convention Center	33	31	41
Commercial Properties	8	9	10
Rosemont Theatre	14	15	13
Entertainment District	25	26	25
Waterworks and Sewerage	3	3	3
Rosemont Health and Fitness Center	19	16	23
Impact Field	—	—	5
Totals	394	393	401

Data Source: Village Budget Records

2019	2020	2021	2022	2023	2024	2025
17	18	17	16	21	21	18
25	20	26	29	25	30	26
182	143	131	149	167	177	178
3	3	3	3	3	2	2
11	11	12	14	15	13	14
2	2	2	2	2	2	2
4	4	4	6	6	5	5
1	1	1	1	1	1	1
9	8	9	4	6	7	9
4	4	4	6	4	4	5
24	17	26	21	18	19	19
26	15	22	24	39	41	41
9	9	8	8	9	8	8
13	13	10	13	9	10	10
19	16	20	23	21	19	23
4	3	3	3	4	3	3
20	16	17	19	19	18	19
—	—	—	—	3	4	2
373	303	315	341	372	384	385

Operating Indicators by Function/Program - Last Ten Fiscal Years
December 31, 2025 (Unaudited)

Function/Program	2016	2017	2018
Public Works and Economic Development:			
Vehicles	33.00	35.00	34.00
Street Reconstruction (Miles)	0.25	1.25	—
Street Resurfacing (Miles)	0.50	0.20	1.25
Public Safety:			
Police:			
Physical Arrests	667	606	912
Traffic Violations	2,943	2,994	5,274
Fire:			
Emergency Responses	2,413	2,600	2,966
Inspections	1,835	1,163	1,135
Health and License:			
Permits Issued	588	200	217
Licenses Issued	791	1,164	1,162
Housing and Social Services:			
Units Rented	365	353	349
Business Development Commission:			
Members	267	280	264
Culture and Recreation:			
Programs	53	46	49
Parkway Bank Sports Complex (1):			
Dates used - Dome	N/A	N/A	306
Dates used - Softball Stadium	N/A	N/A	143
Allstate Arena:			
Events	167	164	133
Attendance	1,075,845	1,077,457	974,764
Dates Used	131	142	111
Donald E. Stephens Convention Center:			
Events	71	69	62
Attendance	1,172,430	1,096,927	1,200,000
Commercial Properties:			
Square Feet Rented	107,925	114,925	127,003
Rosemont Theatre:			
Events	90	104	109
Attendance	274,522	296,430	309,166
Dates Used	68	94	97
Waterworks and Sewerage:			
Gallons Used (in Thousands)	647,710	514,399	654,040
Water Main Breaks	7	17	14
Rosemont Health and Fitness Center			
Memberships	2,392	2,275	2,116
Impact Field (2):			
Events	N/A	N/A	50
Attendance	N/A	N/A	111,834

Data Source: Various Village Departments

Note: Indicators are not available for the general government and executive and legislative functions and Entertainment District.

(1) Information is not available prior to 2018.

(2) Impact Field opened in 2018.

N/A - Not Available

2019	2020	2021	2022	2023	2024	2025
33.00	35.00	34.00	34.00	35.00	35.00	35.00
—	—	—	—	—	—	—
4.00	—	—	—	0.37	—	1.00
1,066	424	214	225	417	298	235
4,790	1,409	700	991	2,334	1,108	2,974
2,838	1,756	1,900	2,576	2,756	2,785	2,804
1,173	270	871	1,487	2,442	1,554	2,015
276	176	215	252	222	235	314
926	707	752	772	748	890	929
314	320	318	290	255	254	231
247	233	210	219	255	234	241
48	13	27	36	46	41	53
280	198	299	312	—	—	351
143	89	156	172	—	—	202
139	43	37	132	124	137	117
1,039,811	302,949	253,796	826,330	1,007,945	1,126,654	855,071
119	32	33	113	105	121	101
63	12	59	146	466	253	210
1,142,921	215,354	615,375	439,973	1,097,794	560,027	692,880
113,125	108,884	108,884	40,000	—	89,758	221,433
113	21	29	105	104	113	58
311,501	50,958	85,195	294,503	304,549	331,231	160,173
100	18	28	101	101	109	54
668,010	434,110	523,660	481,381	468,000	468,490	378,640
13	9	6	6	6	12	26
2,289	1,145	1,589	1,785	1,964	2,231	2,297
48	95	95	101	89	67	69
119,009	44,687	44,687	182,738	220,430	161,409	163,048

Capital Asset Statistics by Function/Program - Last Ten Fiscal Years
December 31, 2025 (Unaudited)

Function/Program	2016	2017	2018
Public Works and Economic Development:			
Miles of Streets	18.0	19.0	19.0
Streetlights	482	510	526
Public Safety:			
Police:			
Vehicles	45	47	49
Stations	3	3	3
Fire:			
Vehicles	11	10	12
Stations	2	2	2
Housing and Social Services:			
Apartment Buildings	36	36	36
Culture and Recreation:			
Building and Other Structures	2	2	2
Parkway Bank Sports Complex:			
Dome	1	1	1
Softball Stadium	1	1	1
Allstate Arena:			
Buildings	1	1	1
Donald E. Stephens Convention Center:			
Parking Spaces Available	4,631	4,631	4,631
Square Feet Available	890,000	890,000	890,000
Commercial Properties:			
Billboards	10	10	10
Square Feet Available	132,700	116,398	134,632
Rosemont Theatre:			
Buildings	1	1	1
Entertainment District			
Parking Spaces Available	3,369	3,369	3,369
Square Feet Available	121,656	121,656	121,656
Waterworks and Sewerage			
Water Mains (Miles)	23.5	24.0	24.0
Sanitary Sewers (Miles)	14.0	14.5	14.5
Rosemont Health and Fitness Center:			
Pieces of Equipment	239	244	286
Impact Field (1)			
Parking Spaces Available	—	—	829
Minor League Baseball Stadium	—	—	1

Data Source: Various Village Departments

Note: No capital asset indicators are available for the general government, executive and legislative, health and licenses, and business development commission functions.

(1) Impact Field opened in 2018.

2019	2020	2021	2022	2023	2024	2025
19.0	19.0	19.0	19.0	19.0	19.0	19.0
545	545	644	657	707	731	731
49	60	58	59	47	46	50
3	3	3	3	3	3	3
12	8	9	9	11	14	15
2	2	2	2	2	2	2
36	37	37	35	35	27	27
2	2	2	2	2	2	2
1	1	1	1	1	1	1
1	1	1	1	1	1	1
1	1	1	1	1	1	1
4,631	4,631	4,631	4,631	4,631	4,631	4,631
890,000	890,000	890,000	890,000	890,000	890,000	890,000
10	10	10	10	10	10	10
134,632	134,632	134,632	134,632	4,520	92,853	240,946
1	1	1	1	1	1	1
3,369	3,369	3,369	3,369	3,369	3,369	3,369
121,656	121,656	121,656	114,981	48,432	43,118	46,385
24.0	24.0	24.0	24.0	24.0	24.0	29.0
14.5	15.0	15.0	15.0	15.0	15.0	19.0
274	281	280	280	289	280	279
829	829	829	829	829	829	829
1	1	1	1	1	1	1

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENTAL AUDITING STANDARDS*

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENTAL AUDITING STANDARDS*

June 16, 2026

The Honorable Village President
Members of the Board of Trustees
Village of Rosemont, Illinois

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, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Rosemont (the Village), Illinois, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements, and have issued our report thereon dated June 16, 2026.

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 Village'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 Village'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 Village's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP