PRESIDENT AND BOARD OF TRUSTEES

111 Old Barrington Road, North Barrington, IL 60010 November 19, 2025 7:00 P.M.

https://zoom.us/j/4168130572?pwd=aGRhSXd2U25yM2c1V29Wd0tCd0JJQT09

Meeting ID: 416 813 0572 Password: 0NeGdv

To access the meeting by phone dial (312) 626-6799

Meeting ID: 416 813 0572

Password: 824994

MEETING AGENDA

- 1. Call to Order
- 2. Roll Call
- 3. Pledge of Allegiance
- 4. Public Comment

Any person shall be permitted an opportunity to speak on any matter of public concern. Remarks of any person speaking shall be limited to five (5) minutes. The total time allotted for addressing the corporate authorities shall be thirty (30) minutes at any meeting.

5. Minutes

Motion to approve the minutes of the October 21, 2025 Village Board "Special" Meeting

6. Treasurer's Report

Motion to Approve the October Treasurer's Report for FYE 2026.

7. Presentations

FYE 2025 Annual Financial Report

8. Action Items

- A. **Motion** to accept and place on file the Village of North Barrington's FYE 2025 Annual Financial Report.
- B. **Motion** to Pass an Ordinance Approving a Three-Year Intergovernmental Agreement with the Village of Lake Barrington for Police Services from the Lake County Sheriff.
- C. **Motion** to pass an Ordinance Approving A Drainage Easement Agreement for Property located at 120 Scott Rd.
- D. **Motion** to Pass an Ordinance Approving a Four-Year Intergovernmental Agreement Between the Village of North Barrington and Ela Township, Lake County Illinois.
- E. **Motion** to Adopt a Resolution Estimating the 2025 Tax Levy amount for the Village of North Barrington.
- 9. Unpaid Warrant List

Motion to Approve the October 2025 unpaid Warrant list.

10. Checks Written Report

Motion to Approve the October 2025 Checks Written Report.

- 11. Village Administrator's Report
- 12. Board of Trustee's Reports

A. Trustee Mignano Zoning Board of Appeals

B. Trustee Kelleher Parks & Recreation Commission

C. Trustee Creviston Public Safety
D. Trustee Morrow Plan Commission

E. Trustee Pais Roads/Utilities/Stormwater Management

F. Trustee Vandenbergh Environmental & Health Commission/SWALCO Director

13. Village President's Report

Village Updates

- 14. Old Business
- 15. Closed Session: MOTION that a portion of the meeting be closed to the public, effective immediately as permitted by 5 ILCS 120/2(c)(5), to consider the acquisition of real property by the Village, or to consider the selling price of real estate and as permitted by 5 ILCS 120/2(c)(11), to discuss litigation against, affecting, or on behalf of the Village which has been filed and is pending in a court or administrative tribunal or which is probable or imminent and as permitted by 5ILCS 120/2(c)(1) to discuss the

appointment, employment, compensation, discipline or performance of specific employees; and as permitted by 5 ILCS 120/2(c)(21) approval of Closed Session Minutes.

- 16. Reconvene of Open Session
- 17. New Business
- 18. Adjournment

The Village of North Barrington is subject to the requirements of the Americans with Disabilities Act of 1990. Individuals with disabilities who plan to attend this meeting and who require certain accommodations so that they can observe and/or participate in this meeting, or who have questions regarding the accessibility of the meeting or the Village's facilities, should contact the Village's ADA Coordinator at (847) 381-6000 promptly to allow the Village to make reasonable accommodations for those persons.

Posted by:	Date:	Time:
<i>I</i> ====================================		

PRESIDENT AND BOARD OF TRUSTEES SPECIAL MEETING MINUTES TUESDAY OCTOBER 21, 2025

Call to Order

The meeting was called to order at 7:00 p.m.

Roll Call

Roll Call was answered by Trustees Creviston, Kelleher, Mignano, Pais (remote attendance), and President Sweet McDonnell. Trustee Morrow and Trustee Vandenbergh were absent.

Also present was Mr. Dennis O'Shaughnessy, Village Attorney Bryan Winter, Village Administrator John Lobaito, and Administrative Assistant Sue Murdy.

Pledge of Allegiance

Dennis O'Shaughnessy led the Pledge of Allegiance.

Public Comment

There was no public comment.

Approval of Minutes Village Board Meeting from September 17, 2025

Motion by Trustee Mignano and seconded by Trustee to approve September 17 2025, Village Board Meeting Minutes of the Board Meeting. On roll call Trustees Creviston, Kelleher, Mignano, and Pais voted AYE. No NAYS. Motion Carried.

Treasurers Report

September Treasurer's Report for FYE 2026.

Village Administrator John Lobaito reported that the Village is five months into the fiscal year ending 2026. Revenues are coming in as expected, and the expenses are in line with the budget. It was noted that interest rates are still yielding a high amount. Mr. Lobaito explained that minimum and maximum fund balance parameters have been instituted in the non-interest-bearing checking account to maximize interest earnings. When funds in the checking account reach a predetermined amount, the funds above this amount are automatically transferred to an interest-bearing account. Questions were asked about specific revenue accounts on the Treasurer's Report. Mr. Lobaito advised the Board he would research the questions about the building permit fees and interest earnings question and report his findings.

PRESIDENT AND BOARD OF TRUSTEES SPECIAL MEETING MINUTES TUESDAY OCTOBER 21, 2025

Motion by Trustee Creviston and seconded by Trustee Morrow to approve September Treasurer's Report for FYE 2026. On roll call Trustees Creviston, Kelleher, Mignano, and Pais voted AYE. No NAYS. Motion Carried.

7. Presentations

Oath of Office, Dennis O'Shaughnessy, Plan Commission. President Sweet McDonnell administered the Oath of Office to Mr. O'Shaughnessy and thanked him for his service to the Village.

Action Items

8.A. Motion to approve the 2026 liability insurance premium with Illinois Municipal League Risk Management Association and authorize the Village Administrator to sign the agreement.

Motion by Trustee Kelleher and seconded by Trustee Creviston to approve the 2026 liability insurance premium with Illinois Municipal League Risk Management Association and authorize the Village Administrator to sign the agreement. On roll call Trustees Creviston, Kelleher, Mignano, and Pais voted AYE. No NAYS. Motion Carried.

Unpaid Warrant List

Approval of the September 2025 Unpaid Warrant List.

There was discussion about the organization and maintenance of the Village Bond accounts.

Motion by Trustee Mignano and seconded by Trustee Kelleher to approve the September 2025 Unpaid Warrant List. On roll call Trustees Creviston, Kelleher, Mignano, and Pais voted AYE. No NAYS. Motion Carried.

Checks Written Report

Approval of the September Checks Written Report.

Motion by Trustee Creviston and seconded by Trustee Mignano to approve the September Checks Written Report. On roll call Trustees Creviston, Kelleher, Mignano, and Pais voted AYE. No NAYS. Motion Carried.

PRESIDENT AND BOARD OF TRUSTEES SPECIAL MEETING MINUTES TUESDAY OCTOBER 21, 2025

Village Administrator Report

Village Administrator Lobaito reviewed a list of items that will be on November 19, 2025, Board of Trustees Meeting Agenda.

Board of Trustee's Reports

Trustee Mignano - Trustee Mignano had no report.

Trustee Kelleher – Trustee Kelleher reported the Parks and Recreation Commission met October 14, 2025. The Village Consultant, Daniel Grove, from Kimley Horn attended remotely. He provided the Commission with any update on the marketing steps for the 5-year Master Plan and will provide the Commission with a summary after the analysis of the resident survey, stakeholder interview responses, and community listening sessions scheduled for October 28, 2025, and November 1, 2025.

The 2025 Annual Fall Festival was well attended and enjoyed by all the residents. President Sweet McDonnell thanked the Trustees who attended and volunteered at the festival. She complimented Parks and Recreation Chairperson David Lauffer for his management of the volunteer schedule.

Trustee Creviston-Trustee Creviston reported the new contract with the Lake County Sheriff for the Village of North Barrington and the Village of Lake Barrington was in the final phases of negotiation. The new contract should be presented at the November Board of Trustees meeting. Trustee Creviston attended the IML (Illinois Municipal League) meeting with the Village President and reported there was a presentation about the state grocery tax cap, cyber security as well as AI technology being developed for use by Municipalities. The IML has put together information about events celebrating the 250 Anniversary of the United States of America which is in 2026.

Trustee Morrow – Trustee Morrow had no report.

Trustee Pais – Trustee Pais had no report.

Trustee Vandenbergh – Village President Sweet McDonnell reported that the Environmental and Health Commission made the decision to pause the Village Garden Walk for one year. The Commission is promoting the 2025 Tree of the Year program. There are four submittals to date. The Commission would also like to sponsor programs for residents to provide educational information about private wells, septic systems and look into the testing wells to better understand the quality of the local

PRESIDENT AND BOARD OF TRUSTEES SPECIAL MEETING MINUTES TUESDAY OCTOBER 21, 2025

aquifers. The Village President commented that some data on aquifers is available through the state agency.

Village President's Report

President Sweet McDonnell reported she and Trustee Creviston attended the IML Conference. She complimented the events and thanked Trustee Creviston for joining her.

President Sweet McDonnell reported she attended the Cuba Township Fall Festival. She stated it was a well-attended event.

President Sweet McDonnell reported she attended the Mayors Convention in Schaumburg, where a variety of issues were discussed, including an indoor go cart track.

Closed Session

None.

New Business

There was no new business.

<u>Adjournment</u>

Motion by Trustee Kelleher and seconded by Trustee Creviston to adjourn the meeting. On voice vote Trustees Creviston, Kelleher, Mignano, and Pais voted AYE. No NAYS. Motion Carried.

The meeting was adjourned at 7:55 p.m.
Submitted by

John A. Lobaito, Village Clerk

6A

	May - Oct 25	Budget	\$ Over Budget	% of Budget	
Ordinary Income/Expense					
Income					
Property Tax					
10.3100 · Property Taxes - Corporate	416,967.85	434,551.00	-17,583.15	95.95%	
10.3105 · Property Taxes - Roads	44,634.25	49,700.00	-5,065.75	89.81%	
10.3110 · Property Taxes - Police	270,349.34	280,915.00	-10,565.66	96.24%	
10.3115 · Property Taxes - Audit	7,988.40	8,380.00	-391.60	95.33%	
Total Property Tax	739,939.84	773,546.00	-33,606.16	95.66%	
State Tax Distributions					
10.3410 · State Income Tax	179,933.86	525,000.00	-345,066.14	34.27%	
10.3420 · Pers. Prop. Replacement Tax	1,832.67	7,000.00	-5,167.33	26.18%	
10.3440 · State Sales Tax	126,725.01	175,000.00	-48,274.99	72.41%	
10.3450 · State Use Tax	10,891.56	115,000.00	-104,108.44	9.47%	
10.3455 · Cannabis Use Tax	1,572.00	7,000.00	-5,428.00	22.46%	
Total State Tax Distributions	320,955.10	829,000.00	-508,044.90	38.72%	
Franchise Fees					
10.3250 · AT&T U-Verse	191.72	1,200.00	-1,008.28	15.98%	
10.3255 · AT&T Long Distance	958.60	1,500.00	-541.40	63.91%	
10.3260 · Comcast	31,729.52	68,500.00	-36,770.48	46.32%	
10.3270 · Direct TV, LLC	607.54	1,000.00	-392.46	60.75%	
Total Franchise Fees	33,487.38	72,200.00	-38,712.62	46.38%	
Permits / Filing Fees					
10.3300 · Application Fees	9,000.00	5,000.00	4,000.00	180.0%	
10.3305 · Building Permit Fees	37,136.10	90,000.00	-52,863.90	41.26%	
10.3310 · Home Occupation Fees	25.00				
10.3320 · Septic Permit/Registration	1,400.00	3,000.00	-1,600.00	46.67%	
10.3327 · Golf Cart Permits	100.00	600.00	-500.00	16.67%	
10.3330 · Tree Removal Permit	200.00	300.00	-100.00	66.67%	
10.3340 · Watershed Development Permit	2,600.00	4,000.00	-1,400.00	65.0%	
Total Permits / Filing Fees	50,461.10	102,900.00	-52,438.90	49.04%	

6A

	May - Oct 25	Budget	\$ Over Budget	% of Budget
Miscellaneous Income				
10.3200 · Liquor Licenses	4,250.00	4,250.00	0.00	100.0%
10.3205 · Refuse Disposal Fee	0.00	2,500.00	-2,500.00	0.0%
10.3460 · Traffic Signals	0.00	400.00	-400.00	0.0%
10.3510 · Police Fines	62.00	600.00	-538.00	10.33%
10.3750 · Road Impact Fees	500.00	1,000.00	-500.00	50.0%
10.3751 · Impact Fee - Parks	0.00	4,000.00	-4,000.00	0.0%
10.3800 · Interest Income	20,843.22	60,000.00	-39,156.78	34.74%
10.3855 · Board of Appeals Income	300.00	600.00	-300.00	50.0%
10.3900 · Other Income	969.75	5,000.00	-4,030.25	19.4%
Total Miscellaneous Income	26,924.97	78,350.00	-51,425.03	34.37%
Total Income	1,171,768.39	1,855,996.00	-684,227.61	63.13%
Expense				
Salaries & Benefits				
10.4050 · Administrator	80,880.00	150,000.00	-69,120.00	53.92%
10.4056 · Administrative Assistant #1	27,160.00	50,000.00	-22,840.00	54.32%
10.4057 · Administrative Assistant #2	0.00	60,000.00	-60,000.00	0.0%
10.4058 · PT Clerical	0.00	15,000.00	-15,000.00	0.0%
10.4060 · Payroll Taxes	0.00	5,738.00	-5,738.00	0.0%
Total Salaries & Benefits	108,040.00	280,738.00	-172,698.00	38.48%
Administrative Expense				
10.5079 · Miscellaneous	969.75			
10.5205 · Copier Lease/Maintenance	-10.84	5,000.00	-5,010.84	-0.22%
10.5220 · Legal	13,950.00	50,000.00	-36,050.00	27.9%
10.5225 · Mosquito Abatement	14,095.56	25,000.00	-10,904.44	56.38%
10.5230 · Codification Services	0.00	5,000.00	-5,000.00	0.0%
10.5245 · Website	4,487.50	10,000.00	-5,512.50	44.88%
10.5250 · Treasurer's Services	1,200.00	2,400.00	-1,200.00	50.0%
10.5260 · Accounting Services	15,625.00	31,500.00	-15,875.00	49.6%
10.5265 · Audit Services	9,000.00	12,000.00	-3,000.00	75.0%
10.5266 · Village Recognition	135.88	3,500.00	-3,364.12	3.88%

6A

	May - Oct 25	Budget	\$ Over Budget	% of Budget
10.5275 · Paratransit Services - Pace	0.00	150.00	-150.00	0.0%
10.5300 · Liability Insurance	15,418.80	17,000.00	-1,581.20	90.7%
10.5400 · Membership Dues & Subscriptions	1,350.85	9,000.00	-7,649.15	15.01%
10.5405 · Flint/Spring Creek	0.00	1,500.00	-1,500.00	0.0%
10.5409 · Annual Prop. Tax Reimbursement	946.08	3,000.00	-2,053.92	31.54%
10.5412 · Internet	1,089.61	3,000.00	-1,910.39	36.32%
10.5414 · Postage	1,788.00	3,500.00	-1,712.00	51.09%
10.5500 · Printing	-419.17	3,500.00	-3,919.17	-11.98%
10.5550 · Publishing & Recording Fees	138.00	1,000.00	-862.00	13.8%
10.5600 · Phone Services	2,413.13	3,600.00	-1,186.87	67.03%
10.5650 · Meetings & Travel	1,538.34	3,500.00	-1,961.66	43.95%
10.5730 · Office Supplies	1,573.70	5,000.00	-3,426.30	31.47%
10.5800 · BACOG Dues	0.00	10,000.00	-10,000.00	0.0%
10.5805 · Contingency	0.00	1,000.00	-1,000.00	0.0%
Total Administrative Expense	85,290.19	209,150.00	-123,859.81	40.78%
Village Hall				
10.5705 · Building Maintenance & Repair	0.00	5,000.00	-5,000.00	0.0%
10.5706 · Contracted Services				
5706.1 · Fire/Security Alarm	676.29	2,000.00	-1,323.71	33.82%
5706.2 · Generator Maintenance	0.00	600.00	-600.00	0.0%
5706.3 · HVAC Maintenance	0.00	1,500.00	-1,500.00	0.0%
5706.4 · Cleaning Services	876.00	3,000.00	-2,124.00	29.2%
5706.5 · Windows/Gutter Cleaning	0.00	1,400.00	-1,400.00	0.0%
5706.6 · Landscape Maintenance	11,297.00	18,000.00	-6,703.00	62.76%
Total 10.5706 · Contracted Services	12,849.29	26,500.00	-13,650.71	48.49%
10.5707 · Mechanical Maintenance				
5707.1 · Electrical Supply & Repair	0.00	3,000.00	-3,000.00	0.0%
5707.2 · Plumbing	-624.00	3,000.00	-3,624.00	-20.8%
10.5707 · Mechanical Maintenance - Other	1,054.56			
Total 10.5707 · Mechanical Maintenance	430.56	6,000.00	-5,569.44	7.18%
10.5722 · Well Maintenance	0.00	1,000.00	-1,000.00	0.0%

	May - Oct 25	Budget	\$ Over Budget	% of Budget
10.5731 · Building Supplies	851.78	2,500.00	-1,648.22	34.07%
10.5733 · Lake County Water Supply Permit	0.00	300.00	-300.00	0.0%
10.5745 · Pest Control	360.00	1,200.00	-840.00	30.0%
10.9090 · Contingency	0.00	1,000.00	-1,000.00	0.0%
Total Village Hall	14,491.63	43,500.00	-29,008.37	33.31%
Health & Sanitation				
10.5235 · Health Officer	4,686.25	9,000.00	-4,313.75	52.07%
10.5811 · Membership Dues & Subscriptions	0.00	300.00	-300.00	0.0%
10.9091 · Contingency	0.00	500.00	-500.00	0.0%
Total Health & Sanitation	4,686.25	9,800.00	-5,113.75	47.82%
Enviornmental & Health Commiss				
10.5420 · Enviornmental & Health Commiss.	683.07	1,000.00	-316.93	68.31%
10.5421 · 50/50 Tree Program	1,409.42	5,000.00	-3,590.58	28.19%
Total Enviornmental & Health Commiss	2,092.49	6,000.00	-3,907.51	34.88%
Information Technology (IT)				
10.5240 · IT Consulting Services	13,773.11	30,000.00	-16,226.89	45.91%
10.5247 · IT Annual Licensing	1,007.34	15,000.00	-13,992.66	6.72%
Total Information Technology (IT)	14,780.45	45,000.00	-30,219.55	32.85%
Building Department				
12.5100 · Building and Zoning Officer	31,640.00	75,000.00	-43,360.00	42.19%
12.5105 · Inspections	9,913.60	22,000.00	-12,086.40	45.06%
12.5811 · Membership Dues & Subscriptions	0.00	500.00	-500.00	0.0%
12.9090 · Contingency	0.00	300.00	-300.00	0.0%
Total Building Department	41,553.60	97,800.00	-56,246.40	42.49%
Forester				
15.5070 · Forester Services	3,450.00	8,500.00	-5,050.00	40.59%
15.5072 · Tree Planting & Removals	0.00	20,000.00	-20,000.00	0.0%
15.5811 · Membership Dues & Subscriptions	0.00	300.00	-300.00	0.0%
15.9090 · Contingency	0.00	300.00	-300.00	0.0%
Total Forester	3,450.00	29,100.00	-25,650.00	11.86%

6A

	May - Oct 25	Budget	\$ Over Budget	% of Budget
Engineering				
17.5018 · NPDES Permit/MS4	1,996.00	5,000.00	-3,004.00	39.92%
17.5114 · Plan Review	2,842.00	5,000.00	-2,158.00	56.84%
17.5125 · Engineer Consulting	15,079.00	37,000.00	-21,921.00	40.75%
Total Engineering	19,917.00	47,000.00	-27,083.00	42.38%
Police Service				
20.5201 · IGA - Police Services	176,906.28	365,000.00	-188,093.72	48.47%
20.5202 · IGA - NB School Traffic Control	4,079.00	8,500.00	-4,421.00	47.99%
Total Police Service	180,985.28	373,500.00	-192,514.72	48.46%
Highways & Streets (Road Dept.)				
30.5015 · Public Works	32,495.75	50,000.00	-17,504.25	64.99%
30.5020 · Utilties	863.32	2,000.00	-1,136.68	43.17%
30.5025 · Maintenance/Storm Cleanup	4,718.50	15,000.00	-10,281.50	31.46%
30.5030 · Snow Removal	0.00	140,000.00	-140,000.00	0.0%
Total Highways & Streets (Road Dept.)	38,077.57	207,000.00	-168,922.43	18.4%
Parks				
40.5015 · Summer Concerts	8,073.62	10,000.00	-1,926.38	80.74%
40.5020 · Fall Fest	10,234.93	15,000.00	-4,765.07	68.23%
40.5025 · Spring Fest	0.00	5,000.00	-5,000.00	0.0%
40.5030 · Winter Fest	0.00	5,000.00	-5,000.00	0.0%
40.5080 · Eton Park - Port-o-let Rental	720.00	1,500.00	-780.00	48.0%
40.5085 · Landscape Maintenance	4,354.00	15,000.00	-10,646.00	29.03%
40.9090 · Contingency	0.00	500.00	-500.00	0.0%
Total Parks	23,382.55	52,000.00	-28,617.45	44.97%
Zoning Board of Appeals				
10.5411 · Dues & Expenses	0.00	500.00	-500.00	0.0%
10.5417 · Zoning Ordinance Updates	3,077.50	55,000.00	-51,922.50	5.6%
Total Zoning Board of Appeals	3,077.50	55,500.00	-52,422.50	5.55%
tal Expense	539,824.51	1,456,088.00	-916,263.49	37.07%

Village of North Barrington TREASURER'S REPORT - CAPITAL PROJECTS FUND

6B

	May - Oct 25	Budget	\$ Over Budget	% of Budget
rdinary Income/Expense				
Income				
60.3800 · Interest Income - Cap. Proj.	103,436.45	50,000.00	53,436.45	206.87%
Total Income	103,436.45	50,000.00	53,436.45	206.87%
Expense				
Capital Expenditures				
60.8000 · Facilities				
60.8001 · Village Hall				
8001.1 · Exterior	0.00	75,000.00	-75,000.00	0.0%
8001.2 · Interior				
02.01 · Office Improvements	0.00	35,000.00	-35,000.00	0.0%
02.02 · Mechanical Systems	0.00	5,000.00	-5,000.00	0.0%
02.03 · HVAC	0.00	35,000.00	-35,000.00	0.0%
02.04 · Appliance Replacement	0.00	1,000.00	-1,000.00	0.0%
Total 8001.2 · Interior	0.00	76,000.00	-76,000.00	0.0%
Total 60.8001 · Village Hall	0.00	151,000.00	-151,000.00	0.0%
60.8002 · Parks				
8002.1 · Leonard Park	0.00	10,000.00	-10,000.00	0.0%
8002.2 · 5-Year Plan	7,785.00	100,000.00	-92,215.00	7.79%
8002.4 · General Repairs	617.91	10,000.00	-9,382.09	6.18%
Total 60.8002 · Parks	8,402.91	120,000.00	-111,597.09	7.0%
60.8003 · Garage	0.00	5,000.00	-5,000.00	0.0%
Total 60.8000 · Facilities	8,402.91	276,000.00	-267,597.09	3.05%
60.8100 · Street Maintenance & Repair				
8100.01 · Engineering Special Project	0.00	135,000.00	-135,000.00	0.0%
8100.02 · Street Program Engineering	0.00	50,000.00	-50,000.00	0.0%
Total 60.8100 · Street Maintenance & Repair	0.00	185,000.00	-185,000.00	0.0%
60.8105 · Culvert Repair/Replacement	0.00	100,000.00	-100,000.00	0.0%
60.8200 · Public Infrastructure				
60.8201 · Stormwater Maint. & Repair	34,434.50	100,000.00	-65,565.50	34.44%

1:47 PM 11/12/25 Accrual Basis

Village of North Barrington TREASURER'S REPORT - CAPITAL PROJECTS FUND

6B

	May - Oct 25	Budget	\$ Over Budget	% of Budget
60.8202 · 50/50 Culvert Replacement	2,500.00	10,000.00	-7,500.00	25.0%
60.8204 · Grassmere Farms/Haverton/Duck P	178,441.37	1,600,000.00	-1,421,558.63	11.15%
Total 60.8200 · Public Infrastructure	215,375.87	1,710,000.00	-1,494,624.13	12.6%
60.8300 · IT	5,421.98	45,800.00	-40,378.02	11.84%
Total Capital Expenditures	229,200.76	2,316,800.00	-2,087,599.24	9.89%
Total Expense	229,200.76	2,316,800.00	-2,087,599.24	9.89%

1:43 PM 11/12/25 **Accrual Basis**

Village of North Barrington Balance Sheet Prev Year Comparison As of October 31, 2025

	Oct 31, 25	Oct 31, 24	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
00.1000 · BB&T Checking - 6814	92,029.31	102,455.39	-10,426.08	-10.2%
00.1050 · BB&T 1 MM - 3629	1,093,686.76	1,333,428.42	-239,741.66	-18.0%
00.1055 · BB&T MM - 5612 (Wyn Escrow)	35,791.93	34,227.09	1,564.84	4.6%
00.1065 · BB&T Parks MM - 4818	63,645.39	60,862.80	2,782.59	4.6%
30.1060 · BB&T MM MFT - 9338	726,648.34	1,080,266.72	-353,618.38	-32.7%
60.1000 · BB&T Capital Projects - 8984	4,681,998.05	3,251,335.04	1,430,663.01	44.0%
70.1062 · BB&T SSA MM - 6758	319,908.75	305,922.25	13,986.50	4.6%
70.1063 · Investment Account	643,688.84	596,620.87	47,067.97	7.9%
Total Checking/Savings	7,657,397.37	6,765,118.58	892,278.79	13.2%
Other Current Assets				
Due From MFT	0.00	614,478.04	-614,478.04	-100.0%
Due From Capital Projects	0.00	392,163.60	-392,163.60	-100.0%
Total Other Current Assets	0.00	1,006,641.64	-1,006,641.64	-100.0%
Total Current Assets	7,657,397.37	7,771,760.22	-114,362.85	-1.5%
TOTAL ASSETS	7,657,397.37	7,771,760.22	-114,362.85	-1.5%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
A				
Accounts Payable				
O0.2000 · Accounts Payable	0.00	26,827.32	-26,827.32	-100.0%
	0.00	26,827.32 26,827.32	-26,827.32 -26,827.32	-100.0% -100.0%
00.2000 · Accounts Payable		<u> </u>	<u> </u>	
00.2000 · Accounts Payable Total Accounts Payable		<u> </u>	<u> </u>	-100.0%
00.2000 · Accounts Payable Total Accounts Payable Other Current Liabilities	0.00	26,827.32	-26,827.32	-100.0% -100.0%
00.2000 · Accounts Payable Total Accounts Payable Other Current Liabilities Due to General Fund	0.00	26,827.32	-26,827.32 -1,006,641.64	-100.0% -100.0% -100.0%
00.2000 · Accounts Payable Total Accounts Payable Other Current Liabilities Due to General Fund 00.1315 · Deferred Revenue 00.2050 · Retained Personnel Payable 60.2610 · Tree Preservation Bond Payable	0.00 0.00 0.00 0.00 46,400.00	26,827.32 1,006,641.64 401,514.60 730.50 41,600.00	-26,827.32 -1,006,641.64 -401,514.60 -730.50 4,800.00	-100.0% -100.0% -100.0% -100.0% 11.5%
00.2000 · Accounts Payable Total Accounts Payable Other Current Liabilities Due to General Fund 00.1315 · Deferred Revenue 00.2050 · Retained Personnel Payable	0.00 0.00 0.00 0.00 46,400.00 1,600.00	26,827.32 1,006,641.64 401,514.60 730.50 41,600.00 0.00	-26,827.32 -1,006,641.64 -401,514.60 -730.50 4,800.00 1,600.00	
00.2000 · Accounts Payable Total Accounts Payable Other Current Liabilities Due to General Fund 00.1315 · Deferred Revenue 00.2050 · Retained Personnel Payable 60.2610 · Tree Preservation Bond Payable	0.00 0.00 0.00 0.00 46,400.00	26,827.32 1,006,641.64 401,514.60 730.50 41,600.00	-26,827.32 -1,006,641.64 -401,514.60 -730.50 4,800.00	-100.0% -100.0% -100.0% -100.0% 11.5%

1:43 PM 11/12/25 **Accrual Basis**

Village of North Barrington Balance Sheet Prev Year Comparison As of October 31, 2025

	Oct 31, 25	Oct 31, 24	\$ Change	% Change
60.2625 · Road Bonds Payable	83,000.00	87,030.00	-4,030.00	-4.6%
60.2630 · Watershed Development Permit Pa	0.00	2,710.00	-2,710.00	-100.0%
70.2700 · Trust & Agency	33,653.12	26,013.70	7,639.42	29.4%
Total Other Current Liabilities	281,653.12	1,680,590.44	-1,398,937.32	-83.2%
Total Current Liabilities	281,653.12	1,707,417.76	-1,425,764.64	-83.5%
Long Term Liabilities				
60.2690 · WPOA Escrow Account	30,245.83	30,245.83	0.00	0.0%
Total Long Term Liabilities	30,245.83	30,245.83	0.00	0.0%
Total Liabilities	311,898.95	1,737,663.59	-1,425,764.64	-82.1%
Equity				
00.2900 · Unreserved Fund Balance	1,249,218.61	1,248,832.69	385.92	0.0%
00.2910 · Reserved Funds	2,204,045.14	1,322,026.40	882,018.74	66.7%
30.2900 · MFT Fund Balance	207,885.00	207,885.00	0.00	0.0%
60.2905 · Capital Reserve Fund Balance	2,268,715.00	2,268,715.00	0.00	0.0%
70.2900 · Unreserved Fund Balance - SSA	826,033.29	826,033.29	0.00	0.0%
Net Income	589,601.38	160,604.25	428,997.13	267.1%
Total Equity	7,345,498.42	6,034,096.63	1,311,401.79	21.7%
TOTAL LIABILITIES & EQUITY	7,657,397.37	7,771,760.22	-114,362.85	-1.5%

	May - Oct 25	May - Oct 24	\$ Change	% Change
rdinary Income/Expense				
Income				
Property Tax				
10.3100 · Property Taxes - Corporate	416,967.85	393,029.88	23,937.97	6.09%
10.3105 · Property Taxes - Roads	44,634.25	48,515.96	-3,881.71	-8.0%
10.3110 · Property Taxes - Police	270,349.34	276,417.61	-6,068.27	-2.29
10.3115 · Property Taxes - Audit	7,988.40	8,248.05	-259.65	-3.15%
Total Property Tax	739,939.84	726,211.50	13,728.34	1.899
State Tax Distributions				
10.3410 · State Income Tax	179,933.86	152,385.89	27,547.97	18.08°
10.3420 · Pers. Prop. Replacement Tax	1,832.67	2,435.08	-602.41	-24.74
10.3440 · State Sales Tax	126,725.01	67,565.76	59,159.25	87.56
10.3450 · State Use Tax	10,891.56	38,421.72	-27,530.16	-71.65
10.3455 · Cannabis Use Tax	1,572.00	1,646.37	-74.37	-4.52
Total State Tax Distributions	320,955.10	262,454.82	58,500.28	22.29
Franchise Fees				
10.3250 · AT&T U-Verse	191.72	191.72	0.00	0.0
10.3255 · AT&T Long Distance	958.60	958.60	0.00	0.0
10.3260 · Comcast	31,729.52	51,709.59	-19,980.07	-38.64
10.3270 · Direct TV, LLC	607.54	823.02	-215.48	-26.189
Total Franchise Fees	33,487.38	53,682.93	-20,195.55	-37.62°
Permits / Filing Fees				
10.3300 · Application Fees	9,000.00	3,900.00	5,100.00	130.77
10.3305 · Building Permit Fees	37,136.10	62,520.51	-25,384.41	-40.6
10.3310 · Home Occupation Fees	25.00	0.00	25.00	100.0
10.3320 · Septic Permit/Registration	1,400.00	2,800.00	-1,400.00	-50.0
10.3327 · Golf Cart Permits	100.00	200.00	-100.00	-50.0
10.3330 · Tree Removal Permit	200.00	250.00	-50.00	-20.09

	May - Oct 25	May - Oct 24	\$ Change	% Change
10.3340 · Watershed Development Permit	2,600.00	2,600.00	0.00	0.0%
Total Permits / Filing Fees	50,461.10	72,270.51	-21,809.41	-30.18%
Miscellaneous Income				
10.3200 · Liquor Licenses	4,250.00	4,250.00	0.00	0.0%
10.3205 · Refuse Disposal Fee	0.00	2,500.00	-2,500.00	-100.0%
10.3460 · Traffic Signals	0.00	82.56	-82.56	-100.0%
10.3510 · Police Fines	62.00	174.17	-112.17	-64.4%
10.3750 · Road Impact Fees	500.00	1,000.00	-500.00	-50.0%
10.3751 · Impact Fee - Parks	0.00	4,419.78	-4,419.78	-100.0%
10.3800 · Interest Income	20,843.22	41,651.34	-20,808.12	-49.96%
10.3855 · Board of Appeals Income	300.00	600.00	-300.00	-50.0%
10.3900 · Other Income	969.75	214.46	755.29	352.18%
Total Miscellaneous Income	26,924.97	54,892.31	-27,967.34	-50.95%
MFT Income				
30.3460 · MFT Allotment	29,585.09	24,249.07	5,336.02	22.01%
30.3465 · Transportation Renewal	31,918.37	23,839.06	8,079.31	33.89%
30.3800 · MFT Interest	15,131.58	27,633.11	-12,501.53	-45.24%
Total MFT Income	76,635.04	75,721.24	913.80	1.21%
60.3800 · Interest Income - Cap. Proj.	103,436.45	86,299.82	17,136.63	19.86%
SSA Funds				
70.3800 · SSA Interest	6,988.97	8,045.30	-1,056.33	-13.13%
Total SSA Funds	6,988.97	8,045.30	-1,056.33	-13.13%
Total Income	1,358,828.85	1,339,578.43	19,250.42	1.44%
Gross Profit	1,358,828.85	1,339,578.43	19,250.42	1.44%
Expense				
Salaries & Benefits				
10.4050 · Administrator	80,880.00	74,184.00	6,696.00	9.03%
10.4056 · Administrative Assistant #1	27,160.00	23,296.00	3,864.00	16.59%

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	May - Oct 25	May - Oct 24	\$ Change	% Change
10.4058 · PT Clerical	0.00	2,497.00	-2,497.00	-100.0%
10.4060 · Payroll Taxes	0.00	224.73	-224.73	-100.0%
Total Salaries & Benefits	108,040.00	100,201.73	7,838.27	7.82%
Administrative Expense				
10.5079 · Miscellaneous	969.75	526.00	443.75	84.36%
10.5205 · Copier Lease/Maintenance	-10.84	680.04	-690.88	-101.59%
10.5220 · Legal	13,950.00	9,077.02	4,872.98	53.69%
10.5225 · Mosquito Abatement	14,095.56	25,245.00	-11,149.44	-44.17%
10.5230 · Codification Services	0.00	189.71	-189.71	-100.0%
10.5245 · Website	4,487.50	500.00	3,987.50	797.5%
10.5250 · Treasurer's Services	1,200.00	1,000.00	200.00	20.0%
10.5260 · Accounting Services	15,625.00	15,000.00	625.00	4.17%
10.5265 · Audit Services	9,000.00	9,800.00	-800.00	-8.16%
10.5266 · Village Recognition	135.88	0.00	135.88	100.0%
10.5300 · Liability Insurance	15,418.80	15,031.71	387.09	2.58%
10.5400 · Membership Dues & Subscriptions	1,350.85	-1,539.31	2,890.16	187.76%
10.5409 · Annual Prop. Tax Reimbursement	946.08	0.00	946.08	100.0%
10.5412 · Internet	1,089.61	883.85	205.76	23.28%
10.5414 · Postage	1,788.00	2,760.90	-972.90	-35.24%
10.5500 · Printing	-419.17	1,894.21	-2,313.38	-122.13%
10.5550 · Publishing & Recording Fees	138.00	285.70	-147.70	-51.7%
10.5600 · Phone Services	2,413.13	1,728.42	684.71	39.62%
10.5650 · Meetings & Travel	1,538.34	2,381.52	-843.18	-35.41%
10.5730 · Office Supplies	1,573.70	2,712.07	-1,138.37	-41.97%
Total Administrative Expense	85,290.19	88,156.84	-2,866.65	-3.25%
10.5280 · Administration	202.20	0.00	202.20	100.0%
Village Hall				
10.5705 · Building Maintenance & Repair	0.00	679.96	-679.96	-100.0%

	May - Oct 25	May - Oct 24	\$ Change	% Change
10.5706 · Contracted Services				
5706.1 · Fire/Security Alarm	676.29	887.44	-211.15	-23.79%
5706.3 · HVAC Maintenance	0.00	290.00	-290.00	-100.0%
5706.4 · Cleaning Services	876.00	1,220.00	-344.00	-28.2%
5706.6 · Landscape Maintenance	11,297.00	11,250.29	46.71	0.42%
Total 10.5706 · Contracted Services	12,849.29	13,647.73	-798.44	-5.85%
10.5707 · Mechanical Maintenance				
5707.2 · Plumbing	-624.00	0.00	-624.00	-100.0%
10.5707 · Mechanical Maintenance - Other	1,054.56	0.00	1,054.56	100.0%
Total 10.5707 · Mechanical Maintenance	430.56	0.00	430.56	100.0%
10.5731 · Building Supplies	851.78	292.20	559.58	191.51%
10.5745 · Pest Control	360.00	690.00	-330.00	-47.83%
10.9090 · Contingency	0.00	0.00	0.00	0.0%
Total Village Hall	14,491.63	15,309.89	-818.26	-5.35%
Health & Sanitation				
10.5235 · Health Officer	4,686.25	5,115.00	-428.75	-8.38%
Total Health & Sanitation	4,686.25	5,115.00	-428.75	-8.38%
Enviornmental & Health Commiss				
10.5420 · Enviornmental & Health Commiss.	683.07	0.00	683.07	100.0%
10.5421 · 50/50 Tree Program	1,409.42	1,406.25	3.17	0.23%
Total Enviornmental & Health Commiss	2,092.49	1,406.25	686.24	48.8%
Information Technology (IT)				
10.5240 · IT Consulting Services	13,773.11	8,026.64	5,746.47	71.59%
10.5247 · IT Annual Licensing	1,007.34	676.35	330.99	48.94%
Total Information Technology (IT)	14,780.45	8,702.99	6,077.46	69.83%
Building Department				
12.5100 · Building and Zoning Officer	31,640.00	23,660.00	7,980.00	33.73%
12.5105 · Inspections	9,913.60	10,241.00	-327.40	-3.2%

	May - Oct 25	May - Oct 24	\$ Change	% Change
12.5811 · Membership Dues & Subscriptions	0.00	170.00	-170.00	-100.0%
Total Building Department	41,553.60	34,071.00	7,482.60	21.96%
Forester				
15.5070 · Forester Services	3,450.00	4,362.50	-912.50	-20.92%
15.5072 · Tree Planting & Removals	0.00	3,400.00	-3,400.00	-100.0%
Total Forester	3,450.00	7,762.50	-4,312.50	-55.56%
Engineering				
17.5018 · NPDES Permit/MS4	1,996.00	1,820.00	176.00	9.67%
17.5114 · Plan Review	2,842.00	2,281.00	561.00	24.59%
17.5125 · Engineer Consulting	15,079.00	15,625.25	-546.25	-3.5%
Total Engineering	19,917.00	19,726.25	190.75	0.97%
Police Service				
20.5201 · IGA - Police Services	176,906.28	173,996.04	2,910.24	1.67%
20.5202 · IGA - NB School Traffic Control	4,079.00	3,960.20	118.80	3.0%
Total Police Service	180,985.28	177,956.24	3,029.04	1.7%
Highways & Streets (Road Dept.)				
30.5015 · Public Works	32,495.75	26,383.33	6,112.42	23.17%
30.5020 · Utilties	863.32	854.69	8.63	1.01%
30.5025 · Maintenance/Storm Cleanup	4,718.50	7,437.00	-2,718.50	-36.55%
Total Highways & Streets (Road Dept.)	38,077.57	34,675.02	3,402.55	9.81%
Parks				
40.5015 · Summer Concerts	8,073.62	6,638.20	1,435.42	21.62%
40.5020 · Fall Fest	10,234.93	11,421.21	-1,186.28	-10.39%
40.5080 · Eton Park - Port-o-let Rental	720.00	775.00	-55.00	-7.1%
40.5085 · Landscape Maintenance	4,354.00	7,631.31	-3,277.31	-42.95%
Total Parks	23,382.55	26,465.72	-3,083.17	-11.65%

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	May - Oct 25	May - Oct 24	\$ Change	% Change
Zoning Board of Appeals				
10.5417 · Zoning Ordinance Updates	3,077.50	0.00	3,077.50	100.0%
Total Zoning Board of Appeals	3,077.50	0.00	3,077.50	100.0%
Capital Expenditures				
60.5395 · Bank Service Fees	0.00	-7.35	7.35	100.0°
60.8000 · Facilities				
60.8001 · Village Hall				
8001.2 · Interior				
02.04 · Appliance Replacement	0.00	769.01	-769.01	-100.09
02.05 · Electrical	0.00	9,040.00	-9,040.00	-100.09
Total 8001.2 · Interior	0.00	9,809.01	-9,809.01	-100.0
Total 60.8001 · Village Hall	0.00	9,809.01	-9,809.01	-100.0
60.8002 · Parks				
8002.1 · Leonard Park	0.00	33,095.50	-33,095.50	-100.0
8002.2 · 5-Year Plan	7,785.00	0.00	7,785.00	100.0
8002.4 · General Repairs	617.91	1,541.95	-924.04	-59.93
Total 60.8002 · Parks	8,402.91	34,637.45	-26,234.54	-75.74
Total 60.8000 · Facilities	8,402.91	44,446.46	-36,043.55	-81.09
60.8100 · Street Maintenance & Repair	0.00	456,718.06	-456,718.06	-100.0
60.8105 · Culvert Repair/Replacement	0.00	8,738.50	-8,738.50	-100.0
60.8200 · Public Infrastructure				
60.8201 · Stormwater Maint. & Repair	34,434.50	10,774.73	23,659.77	219.59
60.8202 · 50/50 Culvert Replacement	2,500.00	0.00	2,500.00	100.0
60.8204 · Grassmere Farms/Haverton/Duck P	178,441.37	137,545.75	40,895.62	29.73
Total 60.8200 · Public Infrastructure	215,375.87	148,320.48	67,055.39	45.21
60.8300 · IT	5,421.98	0.00	5,421.98	100.09
Total Capital Expenditures	229,200.76	658,216.15	-429,015.39	-65.18
otal Expense	769,227.47	1,177,765.58	-408,538.11	-34.69

	May - Oct 25	May - Oct 24	\$ Change	% Change
Net Ordinary Income	589,601.38	161,812.85	427,788.53	264.37%
Other Income/Expense				
Other Income				
Transfers In	0.00	-1,208.60	1,208.60	100.0%
Total Other Income	0.00	-1,208.60	1,208.60	100.0%
Net Other Income	0.00	-1,208.60	1,208.60	100.0%
Net Income	589,601.38	160,604.25	428,997.13	267.11%

Village of North Barrington TREASURER'S REPORT - MFT

May through October 2025

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	May - Oct 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
MFT Income				
30.3460 · MFT Allotment	29,585.00	65,000.00	-35,415.00	45.52%
30.3465 · Transportation Renewal	31,918.37	65,000.00	-33,081.63	49.11%
30.3800 · MFT Interest	15,131.58	50,000.00	-34,868.42	30.26%
Total MFT Income	76,634.95	180,000.00	-103,365.05	42.58%
Total Income	76,634.95	180,000.00	-103,365.05	42.58%
Expense				
MFT				
30.5125 · Engineering	0.00	185,000.00	-185,000.00	0.0%
30.5395 · Bank Service Fees	0.00	100.00	-100.00	0.0%
Total MFT	0.00	185,100.00	-185,100.00	0.0%
Total Expense	0.00	185,100.00	-185,100.00	0.0%



STAFF REPORT

To: President and Board of Trustees

From: John A. Lobaito, Village Administrator

Date: November 19, 2025

Subj: FYE 2025 Annual Financial Report and Management Letter

Attachments: 1. FYE 2025 Annual Financial Report

2. Management Letter

Board Action Requested: No action requested.

Executive Summary: Enclosed is the FYE 2025 Annual Financial Report and Management Letter. Matthew Olson, Lauterbach & Amen, LLP will be attending to provide the Village Board an overview of the audit and answer questions.

ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED APRIL 30, 2025

North Barrington, Illinois 60010 Phone: 847.381.6000 www.northbarrington.org

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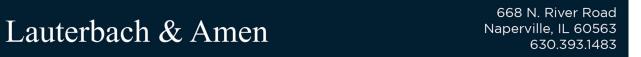
FINANCIAL SECTION

This section includes:

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

INDEPENDENT AUDITOR'S REPORT

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



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INDEPENDENT AUDITOR'S REPORT

October 17, 2025

The Honorable Village President Members of the Board of Trustees Village of North Barrington, Illinois

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Village of North Barrington (the Village), Illinois, as of and for the year ended April 30, 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, each major fund, and the aggregate remaining fund information of the Village of North Barrington, Illinois, as of April 30, 2025, and the respective changes in financial position 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. 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.

Village of North Barrington, Illinois October 17, 2025

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, 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 and the budgetary comparison 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.

Village of North Barrington, Illinois October 17, 2025

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village of Barrington, Illinois' basic financial statements. The other supplementary information is 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, the other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

MANAGEMENT DISCUSSION AND ANALYSIS

Management's Discussion and Analysis April 30, 2025

Our discussion and analysis of the Village of North Barrington (the Village), Illinois' financial performance provides an overview of the Village's financial activities for the fiscal year ended April 30, 2025. Please read it in conjunction with financial statements, which can be found in the basic financial statement section of this report.

FINANCIAL HIGHLIGHTS

- The Village's net position increased as a result of this year's operations. Net position of the governmental activities increased by \$1,052,618, or 16.9 percent.
- During the year, government-wide revenues for the primary government totaled \$2,803,318, while expenses totaled \$1,750,700, resulting in an increase to net position of \$1,052,618.
- The Village's net position totaled \$7,266,580 on April 30, 2025, which includes \$1,020,047 investment in capital assets, \$1,206,470 subject to external restrictions, and \$5,040,063 unrestricted net position that may be used to meet the ongoing obligations to citizens and creditors.
- The General Fund reported an increase this year of \$67,239, resulting in an ending fund balance of \$2,734,792, an increase of 2.5 percent.
- The beginning net position of the governmental activities was restated to include the construction in progress that was previously not included in the prior year's report.

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 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 operations in more detail than the government-wide statements by providing information about the Village's most significant funds.

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 of the Village's assets and liabilities/deferred inflows of resources, 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 infrastructure, 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.

Management's Discussion and Analysis April 30, 2025

USING THIS ANNUAL REPORT – Continued

Both of the government-wide financial statements distinguish functions of the Village that are principally supported by taxes and intergovernmental revenues (governmental activities) 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 Village only reports governmental activities. The governmental activities of the Village include general government, public safety, and streets and roads.

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 are reported as governmental or fiduciary funds.

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 government'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 three 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 Motor Fuel Tax Fund, and the Capital Projects Fund which are considered major funds. The Village adopts an annual appropriated budget for all of the governmental funds. A budgetary comparison schedule for these funds has been provided to demonstrate compliance with this budget.

Fiduciary Funds

Fiduciary funds are used to account for resources held in a custodial capacity 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.

Management's Discussion and Analysis April 30, 2025

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 budgetary comparison schedules for the General Fund and Motor Fuel Tax Fund.

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 exceeded liabilities/deferred inflows by \$7,266,580.

		Net Position		
		2025	2024	
Assets				
Current Assets	\$ 7	,080,026	6,384,224	
Capital Assets	1	,283,757	933,006	
Total Assets	8	,363,783	7,317,230	
Liabilities/Deferred Inflows of Resources				
Other Liabilities		363,569	376,695	
Deferred Inflows of Resources		733,634	907,114	
Total Liabilities/Deferred Inflows	1	,097,203	1,283,809	
Net Position				
Investment in Capital Assets	1	,020,047	933,006	
Restricted	1	,206,470	395,717	
Unrestricted	5	,040,063	4,704,698	
Total Net Position	7	,266,580	6,033,421	

A portion of the Village's net position, \$1,020,047 or 14.0 percent, reflects its investment in capital assets (for example, land, construction in progress, building improvements, land improvements, and equipment/furniture/fixtures), less any related debt used to acquire those assets that are still outstanding. The Village currently does not have any capital-related debt outstanding. 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.

Management's Discussion and Analysis April 30, 2025

GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued

An additional portion, \$1,206,470 or 16.6 percent, of the Village's net position represents resources that are subject to external restrictions on how they may be used. The remaining 69.4 percent, or \$5,040,063, represents unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

	Change in Net Position			
		2025	2024	
Revenues				
Program Revenues				
Charges for Services	\$	195,581	168,759	
Operating Grants/Contrib.		143,325	139,271	
Capital Grants/Contrib.		237,282	-	
General Revenues				
Taxes				
Property Taxes		751,392	746,217	
Intergovernmental - Unrestricted				
Personal Property Replacement Taxo	es	5,842	8,937	
State Income Taxes		641,038	531,871	
Sales and Use Taxes		326,153	325,813	
Cannabis Taxes		5,383	4,538	
American Rescue Plan Act		200,654	200,861	
Other General Revenues		296,668	308,935	
Total Revenues		2,803,318	2,435,202	
Expenses				
General Government		378,687	637,211	
Public Safety		357,971	348,332	
Streets and Roads		1,014,042	604,939	
Total Expenses		1,750,700	1,590,482	
Change in Net Position		1,052,618	844,720	
Net Position - Beginning as				
Previously Reported		6,033,421	5,188,701	
Restatement - Error Correction		180,541	-	
Net Position - Beginning as Restated		6,213,962	5,188,701	
	_	-,,- 02	2,123,731	
Net Position - Ending		7,266,580	6,033,421	

Net position of the Village's governmental activities increased by 16.9 percent (a restated \$6,213,962 in 2024 compared to \$7,266,580 in 2025). Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, totaled \$5,076,284 at April 30, 2025.

Management's Discussion and Analysis April 30, 2025

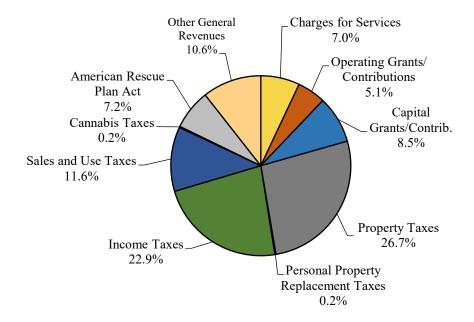
GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued

Governmental Activities

Revenues for governmental activities totaled \$2,803,318, while the cost of all governmental functions totaled \$1,750,700. This results in a surplus of \$1,052,618. In 2024, revenues of \$2,435,202 exceeded expenses of \$1,590,482, resulting in an increase of \$844,720. All revenues functions increased except for American Rescue Plan Act and other general revenues.

The following table graphically depicts the major revenue sources of the Village. It depicts very clearly the reliance of property taxes, income taxes and sales and use taxes to fund governmental activities. It also clearly identifies the less significant percentage the Village receives from personal property taxes and cannabis taxes.

Revenues by Source - Governmental Activities



Management's Discussion and Analysis April 30, 2025

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.

The Village's governmental funds reported combining ending fund balances of \$5,982,823, which is \$882,408, or 17.3 percent, higher than last year's total of \$5,100,415. Of the \$5,982,823 total, \$1,234,792, or approximately 20.6 percent, of the fund balance constitutes unassigned fund balance.

The General Fund reported a positive change in fund balance for the year of \$67,239, an increase of 2.5 percent. The Village budgeted for an increase of \$421,526. Before the transfer out of \$1,006,642, the Village saw an increase in fund balance of \$1,073,881. Actual revenues came in \$410,746 over budget and actual expenditures came in \$241,609 under budget. These variances were largely attributed to higher-than-expected revenues intergovernmental and investment revenues. Further details are outlined in the General Fund Schedule of Revenues, Expenditures and Changes in Fund Balance.

The General Fund is the chief operating fund of the Village. At April 30, 2025, unassigned fund balance in the General Fund was \$1,234,792, which represents 45.2 percent of the total fund balance of the General Fund, and represents 109.0 percent of expenditures.

The Motor Fuel Tax Fund reported an increase in fund balance for the year of \$810,753. Ending with a fund balance of \$1,206,470 which is restricted for future streets and roads qualifying expenditures.

The Capital Projects Fund reported an ending fund balance of \$2,041,561, an increase of \$4,416. This increase is because capital outlay expenditures were lower than the revenue received during the fiscal year and due to the transfers in of \$392,164.

GENERAL FUND BUDGETARY HIGHLIGHTS

The Village did not make any budget amendments to the General Fund during the year. General Fund actual revenues for the year totaled \$2,207,027, compared to budgeted revenues of \$1,796,281. All revenues sources, except for fines and forfeitures, were over budget for the year.

The General Fund actual expenditures for the year were \$241,609 lower than budgeted (\$1,133,146 actual compared to \$1,374,755 budgeted), due primarily to the Village implementing cost controlling measures during the fiscal year.

Management's Discussion and Analysis April 30, 2025

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The Village's investment in capital assets as of April 30, 2025 was \$1,283,757 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, building improvements, land improvements, and equipment/furniture/fixtures.

		Capital Assets		
	Net of Accumulated Depreciation			
		2025	2024	
Land	\$	402,902	402,902	
Construction in Progress		348,087	180,541	
Building Improvements		401,591	422,701	
Land Improvements		129,090	101,144	
Equipment/Furniture/Fixtures		2,087	6,259	
Totals		1,283,757	1,113,547	

This year's major additions include:

Construction in Progress	\$	167,546
Land Improvements		39,626
	<u></u>	
		207,172

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

Debt Administration

At year-end, the Village had no outstanding debt.

State statutes limit the amount of general obligation debt a non-home rule governmental entity may issue to 8.625 percent of its total assessed valuation. The current debt limit for the Village is \$26,015,547.

Additional information on the Village's legal debt margin can be found in Note 3 of this report.

Management's Discussion and Analysis April 30, 2025

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The Village's elected and appointed officials considered many factors when setting the fiscal-year 2026 budget, including tax rates, anticipated state shared revenues, operational and capital needs, and fees that will be charged for its various activities. One of those factors is the local economy.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Village's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be directed to the Village Hall at 111 Old Barrington Road, North Barrington, IL 60010.

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

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 April 30, 2025

ASSETS		
Current Assets		
Cash and Investments	\$	5,978,628
Receivables - Net of Allowances		
Property Taxes		733,634
Grants		237,282
Due from Other Governments		130,482
Total Current Assets	_	7,080,026
Noncurrent Assets		
Capital Assets		
Nondepreciable		750,989
Depreciable		1,572,440
Accumulated Depreciation	_	(1,039,672)
Total Noncurrent Assets	_	1,283,757
Total Assets		8,363,783
LIABILITIES		
Current Liabilities		
Accounts Payable		333,323
Deposits Payable	_	30,246
Total Current Liabilities		363,569
DEFERRED INFLOWS OF RESOURCES		
Property Taxes		733,634
Total Liabilities and Deferred Inflows of Resources		1,097,203
NET POSITION		
Investment in Capital Assets		1,020,047
Restricted		
Streets and Roads		1,206,470
Unrestricted		5,040,063
Total Net Position	_	7,266,580

Statement of Activities For the Fiscal Year Ended April 30, 2025

			D., D.,		
		Charges	Program Rever Operating	Capital	Net
		for	Grants/	Grants/	(Expenses)/
	Expenses	Services		Contributions	Revenues
	Expenses	Services	Continuations	Continuutions	Revenues
Governmental Activities					
General Government	\$ 378,687	195,083	_	_	(183,604)
Public Safety	357,971	498	_	_	(357,473)
Streets and Roads	1,014,042	-	143,325	237,282	(633,435)
Streets and Roads	1,014,042		143,323	231,202	(033,433)
Total Governmental Activities	1,750,700	195,581	143,325	237,282	(1,174,512)
					_
	•	General Rev	venues		
		Taxes			
		Propert	y Taxes		751,392
		Intergove	ernmental - Unre	estricted	
		Persona	al Proprty Repla	acement Taxes	5,842
		State In	come Taxes		641,038
		Sales an	nd Use Taxes		326,153
	Cannabis Tax				5,383
		Americ	an Rescue Plan	Act	200,654
		Investme	nt Income		289,205
		Miscellar	neous		7,463
					2,227,130
	•	Change in N	Net Position		1,052,618
]	Net Position	n - Beginning as	S	
			y Reported		6,033,421
			t - Error Correc		180,541
]	Net Position	n - Beginning as	s Restated	6,213,962
]	Net Position	n - Ending		7,266,580

Balance Sheet - Governmental Funds April 30, 2025

		Special Revenue		
		Motor	Capital	
	General	Fuel Tax	Projects	Totals
ASSETS				
Cash and Investments	\$ 2,673,923	1,206,470	2,098,235	5,978,628
Receivables - Net of Allowances				
Property Taxes	733,634	-	-	733,634
Grants	-	-	237,282	237,282
Due from Other Governments	130,482	-	-	130,482
Total Assets	3,538,039	1,206,470	2,335,517	7,080,026
LIABILITIES				
Accounts Payable	69,613	-	263,710	333,323
Deposits Payable	-	-	30,246	30,246
Total Liabilities	69,613	-	293,956	363,569
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	733,634	_	-	733,634
Total Liabilities and Deferred Inflows of Resources	803,247	-	293,956	1,097,203
FUND BALANCES				
Restricted	-	1,206,470	-	1,206,470
Committed	1,500,000	-	2,041,561	3,541,561
Unassigned	1,234,792	-		1,234,792
Total Fund Balances	2,734,792	1,206,470	2,041,561	5,982,823
Total Liabilities, Deferred Inflows of				
Resources and Fund Balances	3,538,039	1,206,470	2,335,517	7,080,026

Reconciliation of Total Governmental Fund Balance to the Statement of Net Position - Governmental Activities

April 30, 2025

Total Governmental Fund Balances	\$ 5,982,823
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.	 1,283,757
Net Position of Governmental Activities	7,266,580

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds For the Fiscal Year Ended April 30, 2025

	General	Special Revenue Motor Fuel Tax	Capital Projects	Totals
Revenues				
Taxes	\$ 751,392	-	-	751,392
Intergovernmental	1,179,070	143,325	237,282	1,559,677
Licenses, Fees and Permits	195,083	-	-	195,083
Fines and Forfeitures	498	-	-	498
Investment Income	73,521	52,950	162,734	289,205
Miscellaneous	7,463	-	-	7,463
Total Revenues	2,207,027	196,275	400,016	2,803,318
Expenditures General Government Public Safety Streets and Roads Capital Outlay Total Expenditures	548,897 357,971 226,278 - 1,133,146	- - - -	- - - 787,764 787,764	548,897 357,971 226,278 787,764 1,920,910
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	1,073,881	196,275	(387,748)	882,408
Other Financing Sources (Uses)				
Transfers In	-	614,478	392,164	1,006,642
Transfers Out	(1,006,642)	-	-	(1,006,642)
	(1,006,642)	614,478	392,164	
Net Change in Fund Balances	67,239	810,753	4,416	882,408
Fund Balances - Beginning	2,667,553	395,717	2,037,145	5,100,415
Fund Balances - Ending	2,734,792	1,206,470	2,041,561	5,982,823

1,052,618

VILLAGE OF NORTH BARRINGTON, ILLINOIS

Changes in Net Position of Governmental Activities

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities - Governmental Activities

For the Fiscal Year Ended April 30, 2025

Net Change in Fund Balances - Total Governmental Funds	\$ 882,408
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 expense. Capital Outlays Depreciation Expense	207,172 (36,962)

Statement of Fiduciary Net Position - Custodial Fund April 30, 2025

	Special Service Areas
ASSETS	
Cash and Investments	\$ 991,831
LIABILITIES	
Accounts Payable	35,221
NET POSITION	
Restricted for Others	956,610

Statement of Changes in Fiduciary Net Position - Custodial Fund For the Fiscal Year Ended April 30, 2025

	Special Service Areas
Additions	
Property Taxes	\$ 731,644
Interest	56,718_
Total Additions	788,362
Deductions	
Principal Retirement	325,000
Interest and Fiscal Charges	377,500
Payment to Escrow Agent	23,750
Total Deductions	726,250
Change in Fiduciary Net Position	62,112
Net Position Restricted for Others	
Beginning	894,498
Ending	956,610

Notes to the Financial Statements April 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Village of North Barrington (the Village), Illinois operates under a Board of Trustees form of government. 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 no fiduciary component unit that is required to be included in the financial statements of the Village as pension trust funds and there are no discretely component units to include in the reporting entity.

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). The Village's general government, public safety and streets and roads services are classified as governmental activities.

In the government-wide Statement of Net Position, the governmental activities column is presented on a consolidated basis. The Village's net position is reported in three parts: 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 (general government, public safety, streets and roads, etc.). These functions are supported by general government revenues (property taxes, certain intergovernmental revenues, and charges for services, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, which include 1) changes 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) are normally covered by general revenue (property tax, intergovernmental revenues, interest income, etc.). The Village does not allocate indirect costs. 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.

Notes to the Financial Statements April 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BASIS OF PRESENTATION – Continued

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 comprises its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues and expenditures/expenses. The Village's funds are all reported as governmental funds. The emphasis in fund financial statements is on the major funds.

GASB Statement No. 34 sets forth minimum criteria (percentage of the assets/deferred outflows, liabilities/deferred inflows, revenues or expenditures/expenses) for the determination of major funds.

A fund is considered major if it is the primary operating fund of the Village or total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of the individual governmental fund are at least 10 percent of the corresponding total for all governmental funds combined.

The various funds are reported by generic classification within the financial statements. The following fund type is 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 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 are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Village maintains one special revenue fund. The Motor Fuel Tax Fund, a major fund, accounts for state shared motor fuel tax revenues that are legally restricted to maintenance and construction of streets, sidewalks, alleys and traffic signals.

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The Capital Projects Fund is a major fund.

Fiduciary Funds

Fiduciary funds are used to report assets held in a trustee or custodial capacity 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.

Custodial Funds are used to account for assets held by the Village in a purely custodial capacity. The Special Service Areas Fund accounts for the collection of property taxes within special taxing districts and payments of related special service areas debt.

Notes to the Financial Statements April 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BASIS OF PRESENTATION – Continued

Fund Financial Statements - Continued

Fiduciary Funds – Continued

The Village's custodial fund is presented in the fiduciary fund financial statements. Since by definition these assets are being held for the benefit of a third party (private parties) and cannot be used to address activities or obligations of the Village, these funds are 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.

Measurement Focus

The government-wide Statement of Net Position and the Statement of 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.

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

Basis of Accounting

The government-wide Statement of Net Position and Statement of 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 inflows are 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.

Notes to the Financial Statements April 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING – Continued

Basis of Accounting – Continued

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

All custodial 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.

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND FUND BALANCE/NET POSITION

Cash and Investments

For purpose of the Statement of Net Position, the Village's cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with fiscal agent. 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. The Village has no investments at year end.

Receivables

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. 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.

Notes to the Financial Statements April 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND FUND BALANCE/NET POSITION – Continued

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.

Capital Assets

Capital assets purchased or acquired with an original cost of more than \$5,000 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 expenses 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. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. The valuation basis for general capital assets is historical cost, or where historical cost is not available, estimated historical cost based on replacement costs.

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

Building Improvements	10-50 Years
Land Improvements	15 Years
Equipment/Furniture/Fixtures	5-10 Years

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.

Notes to the Financial Statements April 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND FUND BALANCE/NET POSITION – Continued

Net Position

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

Investment in Capital Assets – Consists of capital assets, including restricted capital assets, net of accumulated depreciation.

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 "investment in capital assets.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumption 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

BUDGETARY INFORMATION

All departments of the Village submit budget requests for appropriation to the Board of Trustees for review and approval. The Board of Trustees holds public hearings and formally approves the budget. The budget is based on the cash basis of accounting, which does not differ significantly from the basis used for financial statement reporting. The budget lapses at fiscal year-end. Expenditures may not legally exceed budgeted appropriations at the fund level.

Notes to the Financial Statements April 30, 2025

NOTE 3 – DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

The Village maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "cash and investments." In addition, investments are separately held by several of the Village's funds.

Permitted Deposits and Investments – Statutes authorize 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 States and their political subdivisions, credit union shares, repurchase agreements, and commercial paper rated within the three highest classifications by at least two standard rating services

Deposits. At year-end, the carrying amount of the Village's deposits totaled \$5,978,628 and the bank balances totaled \$6,017,722.

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 states that the Village's investment portfolio shall remain sufficiently liquid to enable the Village to meet all operating requirements which may be reasonably anticipated in any Village fund. The Village has no investments at year-end.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Besides investing in securities authorized by State Statutes, the Village's investment policy does not further limit investment choices. The Village has no investments at year-end.

Concentration Risk. Concentration of credit risk is the risk of loss attributed to the magnitude of the Village's investment in a single issuer. The Village's investment policy states that investments shall be diversified to eliminate the risk of loss resulting on over concentration in a specific maturity, issuer, or class of securities. At year-end, the Village does not have any investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

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. The Village's investment policy requires that funds on deposit in excess of FDIC limits must be secured by some form of collateral, witnessed by a written agreement and held at an independent, third-party institution in the name of the Village. The collateralization level will be 100%-110% of the deposit balance, depending on the type of security for collateralization. At year-end, the entire amount of the bank balance of deposits was covered by collateral, federal depository or equivalent insurance.

Notes to the Financial Statements April 30, 2025

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

DEPOSITS AND INVESTMENTS – Continued

Custodial Credit Risk – Continued. For an investment, 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 investment or collateral securities that are in the possession of an outside party. The Village's investment policy states that all security transactions, including collateral for repurchase agreements, entered in to by the Village shall be conducted on a delivery-versus-payment (DVP) basis. Securities will be held by an independent, third-party custodian designated by the Village and evidenced by safekeeping receipts and a written custodial agreement. The Village has no investments at year-end.

PROPERTY TAXES

Property taxes for the 2024 levy attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by Lake County and are payable in two installments, on or about June 1 and September 1. The County collects such taxes and remits them periodically.

INTERFUND TRANSFERS

Interfund transfers for the year consisted of the following:

Transfers In	Transfers Out	Amount
Motor Fuel Tax Capital Projects	General General	\$ 614,478 392,164
		1,006,642

Transfers are used to move revenues from the fund balance that statute or budget requires to collect them to the fund that statute or budget requires to expend them.

Notes to the Financial Statements April 30, 2025

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

CAPITAL ASSETS

Governmental capital asset activity for the year was as follows:

	Resta	ted			
	Begin	ning			Ending
	Balan	ces	Increases	Decreases	Balances
Non-demonsible Comited Accepta					
Nondepreciable Capital Assets	¢ 400	000			402.002
Land		2,902	-	-	402,902
Construction in Progress),541	167,546		348,087
	583	3,443	167,546	-	750,989
Depreciable Capital Assets					
Building Improvements	1,091	1,028	_	-	1,091,028
Land Improvements		5,204	39,626	_	214,830
Equipment/Furniture/Fixtures		5,582	-	-	266,582
	1,532	2,814	39,626	-	1,572,440
Less Accumulated Depreciation					
Building Improvements	668	3,327	21,110	-	689,437
Land Improvements		1,060	11,680	-	85,740
Equipment/Furniture/Fixtures	260),323	4,172	-	264,495
	1,002	2,710	36,962	-	1,039,672
Total Net Depreciable Capital Assets	530),104	2,664		532,768
Total Net Capital Assets	1,113	3,547	170,210	-	1,283,757

Depreciation expense of \$36,962 is charged to the general government function.

Notes to the Financial Statements April 30, 2025

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT

Noncommitment Debt - Special Service Area Bonds

Special service area bonds outstanding as of the date of this report totaled \$8,925,000. These bonds are not an obligation of the government and are secured by the levy of an annual tax on the real property within the special service area. The government is in no way liable for repayment but is only acting as agent for the property owners in levying, collecting the tax, and forwarding the collections to bondholders.

Legal Debt Margin

Chapter 65, Section 5/8-5-1 of the Illinois Compiled Statutes provides, "...no municipality having a population of less than 500,000 shall become indebted in any manner or for any purpose, to an amount, including existing indebtedness in the aggregate exceeding 8.625% on the value of the taxable property therein, to be ascertained by the last assessment for state and county purposes, previous to the incurring of the indebtedness or, until January 1, 1983, if greater, the sum that is produced by multiplying the municipality's 1978 equalized assessed valuation by the debt limitation percentage in effect on January 1, 1979."

Assessed Valuation - 2024	\$ 301,629,532
Legal Debt Limit - 8.625% of Assessed Value Amount of Debt Applicable to Limit None	26,015,547
Legal Debt Margin	26,015,547

FUND BALANCE CLASSIFICATIONS

In the governmental fund 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.

Notes to the Financial Statements April 30, 2025

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

FUND BALANCE CLASSIFICATIONS – Continued

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.

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 has not been restricted, committed, or assigned within the General Fund and deficit fund balances of other governmental funds.

The following is a schedule of fund balance classifications for the governmental funds as of the date of this report:

		Special		
		Revenue		
		Motor	Capital	
	General	Fuel Tax	Projects	Totals
Fund Balances Restricted				
Streets and Roads	\$ -	1,206,470	-	1,206,470
Committed Capital Projects	1,500,000	_	2,041,561	3,541,561
Unassigned	1,234,792	-	-	1,234,792
Total Fund Balances	2,734,792	1,206,470	2,041,561	5,982,823

Notes to the Financial Statements April 30, 2025

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

NET POSITION CLASSIFICATION

Investment in capital assets was comprised of the following as of year-end:

Governmental Activities
Capital Assets - Net of Accumulated Depreciation

Less: Capital Related Debt
Accounts Payable
Investment in Capital Assets

1,020,047

REPORTING UNITS AFFECTED BY ADJUSTMENTS TO AND RESTATEMENTS OF BEGINNING BALANCES

Error Correction. The beginning net position of the governmental activities was restated to include the construction in progress that was previously not included in the prior year's report. The following is a summary of the net position as previously reported and as restated:

		Governmental Activities	
Beginning Net Position as Previously Reported	\$	6,033,421	
Error Correction Capital Assets	_	180,541	
Beginning Net Position as Restated		6,213,962	

NOTE 4 – OTHER INFORMATION

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; natural disasters; and injuries to the Village's employees. The Village has purchased insurance from private insurance companies. Risks covered included certain types of liabilities and bonds. Premiums have been displayed as expenditures/expenses in appropriate funds. There were no significant changes in insurance coverage from the prior year and settlements did not exceed insurance coverage in any of the past three fiscal years.

Notes to the Financial Statements April 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

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, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Village expects such amounts, if any, to be immaterial.

RETIREMENT OBLIGATIONS

The Village does not participate in either the Illinois Municipal Retirement Fund or a deferred compensation plan. Instead, employees are covered by social security.

OTHER POST-EMPLOYMENT BENEFITS PLAN

The Village has evaluated its potential other post-employment benefits liability. Former employees who choose to retain their rights to health insurance through the Village are required to pay 100% of the current premium. However, there is minimal participation. As the Village provides no explicit benefit, and there is minimal participation, there is no material implicit subsidy to calculate in accordance with GASB Statement No. 75, Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions. Therefore, the Village has not recorded a liability as of April 30, 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:

• Budgetary Comparison Schedules

General Fund

Motor Fuel Tax - Special Revenue Fund

Notes to the Required Supplementary Information

Budgetary Information – Budgets are adopted on a basis consistent with generally accepted accounting principles.

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended April 30, 2025

	Budget		
	Original	Final	Actual
Revenues			
Taxes	\$ 746,931	746,931	751,392
Intergovernmental	813,000	813,000	1,179,070
Licenses, Fees and Permits	183,050	183,050	195,083
Fines and Forfeitures	1,000	1,000	498
Investment Income	50,000	50,000	73,521
Miscellaneous	2,300	2,300	7,463
Total Revenues	1,796,281	1,796,281	2,207,027
Total Revenues	1,770,201	1,770,201	2,207,027
Expenditures			
General Government	790,170	790,170	548,897
Public Safety	358,500	358,500	357,971
Streets and Roads	226,085	226,085	226,278
Total Expenditures	1,374,755	1,374,755	1,133,146
Excess (Deficiency) of Revenues	421.526	101 506	1 072 001
Over (Under) Expenditures	421,526	421,526	1,073,881
Other Financing (Uses)			
Transfers Out			(1,006,642)
Net Change in Fund Balance	421,526	421,526	67,239
		,	o.,
Fund Balance - Beginning			2,667,553
Fund Balance - Ending			2,734,792

Motor Fuel Tax - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended April 30, 2025

	Budget		
	Original	Final	Actual
Revenues Intergovernmental Motor Fuel Tax Investment Income Total Revenues	\$ 137,100 20,000 157,100	137,100 20,000 157,100	143,325 52,950 196,275
Expenditures Streets and Roads		-	
Excess (Deficiency) of Revenues Over (Under) Expenditures	157,100	157,100	196,275
Other Financing Sources Transfers In		-	614,478
Net Change in Fund Balance	157,100	157,100	810,753
Fund Balance - Beginning			395,717
Fund Balance - Ending			1,206,470

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 schedules include:

- Individual Fund Budgetary Comparison Schedules General Fund
- Budgetary Comparison Schedule Capital Projects

INDIVIDUAL FUND SCHEDULES

GENERAL FUND

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

SPECIAL REVENUE FUND

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

Motor Fuel Tax Fund

The Motor Fuel Tax Fund accounts for state shared motor fuel tax revenues that are legally restricted to maintenance and construction of streets, sidewalks, alleys and traffic signals.

CAPITAL PROJECTS FUND

The Capital Projects Fund is used to account for all resources used for the acquisition of capital assets by the Village, except those financed by Propietary and Trust Funds, including general and infrastructure capital assets.

FIDUCIARY FUND

CUSTODIAL FUND

Special Service Areas Fund

The Special Service Areas Fund is used to account for the collection of property taxes within special taxing districts and payments of related special service areas noncommitment debt.

General Fund

Schedule of Revenues - Budget and Actual For the Fiscal Year Ended April 30, 2025

	Budg		
	Original	Final	Actual
Taxes			
Property Taxes	\$ 746,931	746,931	751,392
Intergovernmental			
Personal Property Replacement Taxes	8,000	8,000	5,842
State Income Tax	525,000	525,000	641,038
State Sales and Use Tax	275,000	275,000	326,153
Cannabis Tax	5,000	5,000	5,383
American Rescue Plan Act	-	-	200,654
Total Intergovernmental	813,000	813,000	1,179,070
Licenses, Fees and Permits	183,050	183,050	195,083
Fines and Forfeitures	1,000	1,000	498
Investment Income	50,000	50,000	73,521
Miscellaneous	2,300	2,300	7,463
Total Revenues	1,796,281	1,796,281	2,207,027

General Fund

Schedule of Expenditures - Budget and Actual For the Fiscal Year Ended April 30, 2025

	Budget		
	Original	Final	Actual
General Government			
Salaries and Benefits	\$ 261,120	261,120	203,173
Legal	50,000	50,000	21,856
Building Department	157,600	157,600	84,417
Administration	115,450	115,450	71,062
Village Hall	38,500	38,500	23,094
Forester	26,700	26,700	14,388
Parks	34,500	34,500	21,266
Mosquito Abatement	20,000	20,000	25,245
Internet Technology	47,000	47,000	43,526
Flint Creek Restoration	11,300	11,300	5,429
Insurance	16,000	16,000	15,032
Health and Sanitation	· -	-	8,609
Audit	12,000	12,000	11,800
Total General Government	790,170	790,170	548,897
Public Safety			
Police Services	358,500	358,500	357,971
Streets and Roads	226,085	226,085	226,278
Total Expenditures	1,374,755	1,374,755	1,133,146

Capital Projects

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended April 30, 2025

	Budget		
	Original	Final	Actual
Revenues Intergovernmental Grants	\$ 2,500,000	2,500,000	237,282
Investment Income	5,000	5,000	162,734
Total Revenues	2,505,000	2,505,000	400,016
Expenditures Capital Outlay	1,929,700	1,929,700	787,764
Excess (Deficiency) of Revenues Over (Under) Expenditures	575,300	575,300	(387,748)
Other Financing Sources Transfers In	1,050,809	1,050,809	392,164
Net Change in Fund Balance	1,626,109	1,626,109	4,416
Fund Balance - Beginning			2,037,145
Fund Balance - Ending			2,041,561

MANAGEMENT LETTER

FISCAL YEAR END 2025

VILLAGE OF NORTH BARRINGTON, ILLINOIS

MANAGEMENT LETTER



FOR THE FISCAL YEAR ENDED APRIL 30, 2025

North Barrington, Illinois 60010 Phone: 847.381.6000 www.northbarrington.org



668 N. River Road Naperville, IL 60563 630.393.1483

lauterbachamen.com

October 17, 2025

The Honorable Village President Members of the Board of Trustees Village of North Barrington, Illinois

In planning and performing our audit of the financial statements of the Village of North Barrington (the Village), Illinois, for the fiscal year ended April 30, 2025, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

We do not intend to imply that our audit failed to disclose commendable aspects of your system and structure. For your consideration we herein submit our comments and suggestions which are designed to assist in effecting improvements in internal controls and procedures. Those less significant matters, if any, which arose during the course of the audit, were reviewed with management as the audit fieldwork progressed.

The accompanying comments and recommendations are intended solely for the information and use of the Board of Trustees, management, and others within the Village of North Barrington, Illinois.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Village personnel. We would be pleased to discuss our comments and suggestions in further detail with you at your convenience, to perform any additional study of these matters, or to review the procedures necessary to bring about desirable changes.

We appreciate the courtesy and assistance given to us by the entire Village staff.

Lauterbach & Amen. LLP

LAUTERBACH & AMEN, LLP

CURRENT RECOMMENDATION

1. <u>IT SECURITY AWARENESS AND MONITORING OF EMERGING RISKS</u>

Comment

Recently, we have noted the increasing importance of information technology (IT) security for local governments. While we did not identify a specific security breach during our auditing procedures, we have noted increased risks to local governments in the following areas of IT security:

- Ransomware and Phishing Attacks Increasingly targeted at local governments due to limited IT staffing and valuable public data.
- Multi-Factor Authentication (MFA) This is now considered a minimum standard of protection for access to email, financial systems and remote logins.
- Vendor and Third-Party Risk Cloud service providers, software vendors, and contractors may present risks if not adequately monitored.
- Data Backup and Recovery Secure, tested backups are critical to minimize downtime and financial loss in the event of an incident.
- Staff Awareness and Training Many breaches in local government occur due to human error; regular training and simulated testing can help reduce exposure.

Recommendation

We recommend that the Village formally adopt an Information Technology (IT) Security and Controls Policy to strengthen its cybersecurity posture and institutionalize best practices. This policy should:

- Establish minimum security standards for access controls, including mandatory use of multi-factor authentication (MFA) for email, financial systems, and remote access.
- Define procedures for regular data backup, testing of recovery plans, and secure storage of backup files.
- Require periodic staff training on cybersecurity awareness, including phishing and social engineering threats.
- Include guidelines for evaluating and monitoring third-party vendors and cloud service providers for compliance with security standards.
- Outline incident response protocols to ensure timely and effective action in the event of a breach or system compromise.

By implementing a formal policy, the Village can better manage IT risks, protect sensitive data, and ensure continuity of operations in an increasingly complex digital environment.

Management Response

Management acknowledges this comment and will work to correct it in the coming year.

PRIOR RECOMMENDATIONS

1. **FUND BALANCE POLICY**

Comment

Previously and during our current year-end audit procedures, we noted that the Village does not have a formal fund balance policy. A fund balance policy establishes a minimum level at which the projected end-of-year fund balance should be maintained, taking into account the constraints imposed upon the resources reported by the governmental funds. A fund balance policy assists in providing financial stability, cash flow for operations, and the assurance that the Village will be able to respond to emergencies with fiscal strength.

It is essential to maintain adequate levels of funds balance to mitigate current and future risks and to ensure tax rates. Fund balance levels are also crucial consideration in long-term financial planning. Credit rating agencies carefully monitor levels of fund balance and unassigned fund balance in the General Fund to evaluate the Village's continued creditworthiness.

Recommendation

We recommended the Village create and adopt a fund balance policy to be in compliance with GASB Statement No. 54. The Village should address fund balance reporting categories (nonspendable, restricted, committed, assigned, and unassigned) as well as review minimum fund balance policies.

Status

This comment has not been implemented and will be repeated in the future.

Management Response

Management acknowledges this comment and will work to correct it in the coming year.

2. POLICY AND PROCEDURE MANUAL

Comment

Previously and during our current year-end audit procedures, the Village does not have a policy and procedure manual. Written procedures, instructions and assignments of duties will prevent or reduce misunderstanding, error; inefficient or wasted effort duplicated or omitted procedures and other situations that can result in inaccurate or untimely accounting records. A policy and procedure manual should aid in the training of new employees and possibly allow for delegation to other employees of some accounting functions that management currently performs.

A policy and procedure manual will require a substantial investment of time and effort for management to develop. However, we believe this time will be more than offset by time saved later in training and supervising accounting personnel. Also, in the process of the comprehensive review of existing accounting procedures, for the purpose of developing the manual, management may discover procedures that can be eliminated or improved to make the system more efficient and effective.

PRIOR RECOMMENDATIONS - Continued

2. **POLICY AND PROCEDURE MANUAL – Continued**

Recommendation

A sample of areas that should be covered as the accounting portion of the procedure manual is as follows:

- Job descriptions
- Flow charts and descriptions of the accounting cycles, such as:
 - Cash receipts process collections, deposits, bank reconciliations, etc.
 - Cash disbursements and accounts payable process approvals, coding, purchasing, check preparation, invoice cancellation, general ledger posting, etc.
 - Payroll process hiring, employee files, time cards, distribution, etc.
- Description of standard entries and allocations
- Description of other specific accounting areas of unusual nature

<u>Status</u>

This comment has not been implemented and will be repeated in the future.

Management Response

Management acknowledges this comment and will work to correct it in the coming year.

3. **FUND OVER BUDGET**

Comment

Previously, we noted the following fund had an excess expenditure over budget for the fiscal year:

Fund	2	024
		_
Motor Fuel Tax	\$	88

Recommendation

We recommended the Village investigate the cause of the fund over budget and adopt appropriate future funding measures.

Status

This comment has been implemented and will not be repeated in the future.

UPCOMING STANDARDS

1. GASB STATEMENT NO. 102 CERTAIN RISK DISCLOSURES

In December 2023, the Governmental Accounting Standards Board (GASB) issued Statement No. 102, Certain Risk Disclosures, which establishes the requirements for disclosing, in the notes to the financial statements, the risks related to a government's vulnerabilities due to certain concentrations or constraints that is essential to their analyses for making decisions or assessing accountability. Governments may be vulnerable to risks from certain concentrations or constraints that limit its ability to acquire resources or control spending. Concentration risk is a lack of diversity related to an aspect of a significant inflow of resources (revenues) or outflow of resources (expenses). Constraint risk is a limitation that is imposed by an external party or by formal action of a government's highest level of decision-making authority. GASB Statement No. 102, Certain Risk Disclosures is applicable to the Village's financial statements for the year ended April 30, 2026.

2. GASB STATEMENT NO. 103 FINANCIAL REPORTING MODEL IMPROVEMENTS

In April 2024, the Governmental Accounting Standards Board (GASB) issued Statement No. 103, Financial Reporting Model Improvements, which establishes improvements to key components of the financial reporting model to enhance effectiveness in providing information that is essential for decision making and assessing a government's accountability. The Statement addresses application issues related to management' discussion and analysis, unusual or infrequent items, presentation of the proprietary fund statements of revenues, expenses, and changes in fund net position, major component unit information, and budgetary comparison information. GASB Statement No. 103, Financial Reporting Model Improvements is



AGENDA COVER SHEET

To: President and Board of Trustees

From: John A. Lobaito, Village Administrator

Date: November 19, 2025

Subj: FYE 2025 Annual Financial Report and Management Letter

Board Action Requested: Motion to accept and place on file the FYE 2025 Annual Financial Report.

VILLAGE BOARD

AGENDA COVER SHEET

To: President and Board of Trustees

From: John A. Lobaito, Village Administrator

Date: November 19, 2025

Subj: Police Service Contract, Lake County Sheriff

Attachments: Ordinance approving a three-year IGA with the Village of Lake Barrington

for police services from Lake County Sheriff's Department.

Board Action Requested: Pass an Ordinance approving a Three-Year Intergovernmental Agreement with the Village of Lake Barrington for Police Services from the Lake County Sheriff.

Executive Summary: The Village of North Barrington receives its police protection services from Lake County Sheriff's Department. For more than Thirteen (13) years, North Barrington and the Village of Lake Barrington have partnered on an Intergovernmental Agreement ("IGA") with Lake County Sheriff to provide police services in both communities. The current 3-year IGA expires on December 31, 2025.

The proposed Agreement is substantially the same as the current Agreement notwithstanding the increase in cost. The annual cost of police services is split between Lake Barrington (68%) and North Barrington (32%). The allocation of cost is based on the previous 3-year average of calls for service in each community.

<u>Annual Wage and Benefit Adjustment</u> (paragraph 2(A)). This is not a new paragraph, but I want to highlight this provision as it was included in the IGA in 2022 for the first time.

The reason the paragraph was added in 2022 is due to the Deputy Sheriff's Collective Bargaining Agreement ("CBA") term not aligning with the IGA term. The CBA term expires in 2026, and the proposed IGA term expires on December 31, 2028. Consequently, the Deputy

Sheriff's wage is unknown for years 2027 and 2028 in the IGA. To account for the unknown, a 3% increase in wages has already been baked into the hourly rate for these two years.

Paragraph 2(A) also provides for a "true-up" in years 2027 and 2028 should the **actual** wage and benefits of the Deputy Sheriff's exceed the 3% already included into the hourly rate. If there is a "true-up" it is limited to 3% of the wage and benefit of the Sheriff Deputies. Cost related to contractual, commodities, and capital are excluded from the calculation.

Annual Cost Comparison

NORTH	2025	2026	2027	2028
BARRINGTON	(CURRENT)			
ANNUAL	353,812	370,230	378,377	389,915
COST				
MONTHLY	29,484	30,852	31,531	32,492
COST				
PERCENTAGE	N/A	4.64%	2.20%	3.05%
INCREASE				
DOLLAR	N/A	16,418	8,147	11,538
INCREASE				

VILLAGE OF NORTH BARRINGTON ORDINANCE NO.

AN ORDINANCE APPROVING A THREE-YEAR INTERGOVERNMENTAL AGREEMENT WITH THE VILLAGE OF LAKE BARRINGTON FOR POLICE SERVICES FROM THE LAKE COUNTY SHERIFF

- **WHEREAS**, the Village of North Barrington (the "Village") is an Illinois municipality in accordance with the Constitution of the State of Illinois of 1970; and
- **WHEREAS**, the Village of Lake Barrington and County of Lake are local governments established under the Illinois Highway Code, 605 ILCS 5/6-101, et. seq.; and
- **WHEREAS**, Section 10 of Article VII of the Illinois Constitution of 1970 authorizes and promotes intergovernmental cooperation; and
- **WHEREAS**, the Illinois Intergovernmental Cooperation Act, 5 ILCS 220/1, et. seq., further authorizes and promotes intergovernmental cooperation; and
- WHEREAS, the Village, the Village of Lake Barrington and County of Lake have determined that it is in the best interests of each of them, respectively, to enter into the terms of an Intergovernmental Agreement, which would provide for police services, a copy of said Agreement is attached hereto as Exhibit A.
- **NOW, THEREFORE, BE IT ORDAINED** by the President and Board of Trustees of the Village of North Barrington, Lake County, Illinois, as follows:
- **SECTION 1**: The above recitals are incorporated into this Ordinance and shall have the same force and effect as though fully set forth herein.
- **SECTION 2**: That the Intergovernmental Agreement between the Village of North Barrington, Village of Lake Barrington and County of Lake, attached hereto as **Exhibit A** is hereby approved. The Village President and Village Clerk are hereby authorized to execute and attest to the Agreement in its final form on behalf of the Village.
- **SECTION 3**: If any section, paragraph, subdivision, clause, sentence or provision of this Ordinance shall be adjudged by any Court of competent jurisdiction to be invalid, such judgment shall not affect, impair, invalidate or nullify the remainder thereof, which remainder shall remain and continue in full force and effect.
- **SECTION 4**: All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.
- **SECTION 5**: This Ordinance shall be in full force and effect upon its passage, approval and publication in pamphlet form (which publication is hereby authorized) as provided by law.

Passed this 19th day of November 2025 by roll call vote as follows:

		<u>Ayes</u>	<u>Nays</u>	<u>Absent</u>	<u>Abstain</u>
Trustee Sarah Creviston Trustee Robin R. Kelleher Trustee Rick Mignano Trustee Neil Morrow Trustee Martin Pais Trustee Mark Vandenbergh President Sweet McDonnell					
				DAY OF NOVE	
		Eleanor Sv	veet McDonne	ll, Village Presid	dent
(SEAL)					
ATTEST:	Village Clerk				
Published:	November 20, 2025				

CERTIFICATION

I, John Lobaito, do hereby certify that I am the duly elected, acting and qualified Clerk of the Village of North Barrington, Lake County, Illinois, and that as such Clerk, I am the keeper of the records and minutes and proceedings of the President and Board of Trustees of said Village of North Barrington.

I do further certify that at a regular meeting of the President and Board of Trustees of the Village of North Barrington, held on the 19th day of November 2025, the foregoing Ordinance entitled *An Ordinance approving an Intergovernmental Agreement for Contract Police Services by and among the Village of Lake Barrington, the Village of North Barrington, the County of Lake, and the Lake County Sheriff, as duly passed by the President and Board of Trustees of the Village of North Barrington.*

The pamphlet form of Ordinance No. _____, including the Ordinance and a cover sheet thereof, was prepared, and a copy of such Ordinance was available in the Village Hall, commencing on the 20th day of November 2025, and will continue for at least 10 days thereafter. Copies of such Ordinance are also available for public inspection upon request in the office of the Village Clerk.

I do further certify that the original, of which the attached is a true and correct copy, is entrusted to me as the Clerk of said Village for safekeeping, and that I am the lawful custodian and keeper of the same.

Given under my hand and seal of the Village of North Barrington this 20th day of November 2025.

Village Clerk
Village of North Barrington,
Lake County, Illinois

(SEAL)

INTERGOVERNMENTAL AGREEMENT FOR CONTRACT POLICE SERVICES BY AND AMONG THE

VILLAGE OF LAKE BARRINGTON, THE VILLAGE OF NORTH BARRINGTON,
THE COUNTY OF LAKE, AND THE LAKE COUNTY SHERIFF

THIS INTERGOVERNMENTAL AGREEMENT (this "Agreement") is made and entered into by and between the County of Lake, a body politic and corporate, hereinafter referred to as the "COUNTY", the Sheriff of Lake County, Illinois, a County Officer having those duties, powers, and functions as provided by law and county ordinance, hereinafter referred to as the "SHERIFF", the Village of Lake Barrington and the Village of North Barrington municipal corporations located within the boundaries of Lake County, Illinois, hereinafter collectively referred to as the "VILLAGES":

WHEREAS, it has been determined by the COUNTY, the SHERIFF, and the Corporate Authorities of the VILLAGES, respectively, that this Agreement is in the best interests of each of the signatory parties; and

WHEREAS, the COUNTY and the VILLAGES are each authorized by the terms and provisions of the Illinois Intergovernmental Cooperation Act (5 ILCS 220/5) to enter into intergovernmental agreements, ventures, and undertakings to perform jointly any governmental purpose or undertaking any of them could do singularly except where specifically or expressly prohibited by law; and

WHEREAS, the VILLAGES have determined that there presently exists a need for ongoing and cost-effective police services in the VILLAGES; and

WHEREAS, the SHERIFF is willing to provide police services to the VILLAGES for a fee; and

WHEREAS, the VILLAGES are desirous of renewing their agreement with the COUNTY and the SHERIFF to obtain police services in and for the VILLAGES, as set forth in this Agreement:

NOW, THEREFORE, in consideration of the foregoing and the covenants contained herein, the parties hereby agree that the SHERIFF shall provide police services for the VILLAGES subject to the following terms and conditions:

1. The SHERIFF and COUNTY shall:

- A. Provide one (1) deputy and (1) squad car per shift to provide police services exclusively within the limits of the VILLAGES for service coverage of twenty-four (24) hours seven (7) days per week, every day of the year, during the term of the Agreement. Each deputy provides eight and one-half (8.5) man hours per shift and three shifts will be provided daily. The additional one-half (0.5) man hour per shift provides an overlap of services to facilitate shift changes thereby resulting in twenty-five and one-half (25.5) man hours of service provided in a twenty-four (24) day.
- B. Police services include, at minimum, routine patrols, enforcement of state statutes, police dispatch services, as well as COUNTY and VILLAGE ordinances, and attendance upon nuisance complaints, but do not include calls concerning animals unless the SHERIFF's deputy on duty believes

- that an animal poses a danger to the public health or safety such as a rabid animal.
- C. Bill the VILLAGES on a monthly basis for the cost of providing police service, as set forth in Section 1 of this Agreement.
- D. Establish and maintain a records system for processing data relative to the incident of arrests, reports of crime, response time and disposition of cases which shall be reported to the VILLAGES on a monthly basis. It is understood that any report provided by the SHERIFF to the VLLAGES is considered CONFIDENTIAL and cannot be released without the written approval of the SHERIFF or his designee to the extent allowed by law.
- E. Respond to emergency law enforcement calls for assistance originating within the corporate limits of the VILLAGES, where persons or property may be subject to danger or immediate harm. Unless an unforeseen circumstance exists, including but not limited to weather and emergency situations, deputies assigned to the VILLAGES shall respond to all 9-1-1 or emergency calls for law enforcement assistance. If the deputy determines that he or she will need additional assistance in order to respond to a call for assistance, efforts will be made to contact other law enforcement agencies as the deputy deems appropriate, per the SHERIFF'S standard operating procedures. The Villages do not have a separate ETSB and as such Calls for Assistance originating in the Villages will be received by LakeComm. Emergency calls for law enforcement will be immediately

- forwarded to the Lake County Sheriff's Office. Fire/EMS Assistance will be handled by LakeComm.
- F. Designate to the VILLAGES a contact person for receiving queries, complaints, and commendations for services performed under this Agreement.
- G. Determine the level of services to be provided to the VILLAGES in the event the SHERIFF should experience a work slow-down, work stoppage, or strike during the term of the Agreement, with monthly billing to be adjusted accordingly.
- H. Pay to the VILLAGES all fines and forfeitures for offenses committed within the VILLAGES when those offenses have been prosecuted by the VILLAGES and enforced by the SHERIFF during the execution of this Agreement, and the SHERIFF shall cooperate in the prosecution thereof. Except when unavailable due to a bona fide emergency, deputies shall attend all required court hearings or administrative adjudication hearings to prosecute offenses for which citations are issued during the execution of this Agreement; such attendance shall not affect the coverage to be provided pursuant to Section 1.A of this Agreement. If applicable, all fines and forfeitures resulting from offenses within the VILLAGES that do not occur during performance of this Agreement or are not prosecuted by the VILLAGES shall be paid to the COUNTY.
- I. Provide the State's Attorney's Office with legible copies of the following records: police reports; traffic citations; crash reports; police reports for

driving under the influence, which shall include the defendant's driver's license abstract; driving while license revoked, which shall include the defendant's driver's license abstract, and; driving while license suspended (including abstract), when written as an Illinois Vehicle Code violation or charged under Illinois statutes. Provide the Village Prosecutor with similar documentation when written as a VILLAGE ordinance violation, or nontraffic ordinance violation which was issued in the VILLAGES by the SHERIFF pursuant to the terms of the Agreement. Hereinafter, the "applicable State's Attorney's Office" and the "Village Prosecutor" shall be referred to respectively as the "prosecuting agency." The records will be sent to the respective prosecuting agency as soon as they have been completed and/or received by the SHERIFF. If the prosecuting agency has not received the records within seven (7) days prior to the court date, then the prosecuting agency will send a follow-up request to the SHERIFF's records division and an attempt will be made to expedite the transfer of the records to the prosecuting agency. This provision only applies to records of the SHERIFF that were issued, created, or secured as the direct result of the SHERIFF's contractual services under this Agreement. The parties hereto understand and agree that generally, the Lake County State's Attorney's Office will prosecute Illinois Vehicle Code traffic offenses and other statutory charges occurring within Lake County; the Village Prosecutor engaged by the VILLAGE for that purpose will prosecute ordinance violations.

- J. Provide prompt (same day or next day) e-mail or oral notice to the Village Administrators of any serious public safety incidences outside the scope of the normal and customary activities with the VILLAGES, per the SHERIFF's Department standard operating procedures ,and provide recommended information for finalsite automated telephone notification to VILLAGE residents and/or businesses where appropriate to the circumstance. The timeliness of such notice shall be determined by the circumstances of each case, but such oral or e-mail notice of such a serious public safety incident shall, in any event, be provided within twelve (12) hours after such incident.
- K. Retain ownership of any and all equipment purchased by the SHERIFF or the COUNTY.
- L. The COUNTY and the SHERIFF shall cause the services of the Northern Illinois Crime Lab (NICL) to be provided at no additional cost to the VILLAGES.
- M. Attend annual private meetings with VILLAGE officials and attend such other meetings as the parties deem desirable.
- N. Deputies will attempt to make weekly visits to VILLAGES' offices for exchange of information, concerns, and status reports with respective VILLAGE staff.
- O. The Deputy Chief of Highway Patrol, or his designee, will attend monthly VILLAGE Board or Committee of the Whole meetings of the VILLAGES for the exchange of information, concerns, and status reports.

- P. The SHERIFF's Office will include both VILLAGES name, on the designated patrol car via magnetic lettering, or by other means, as mutually agreed upon by the VILLAGES and the SHERIFF.
- Q. Maintain an active community-oriented policing program emphasizing inperson contact between SHERIFF's deputies and VILLAGE residents to share information and establish policing needs, consistent with the services the SHERIFF offers generally within any other areas of Lake County. The results of these community contacts shall be documented and shared with the Village Administrators on a monthly basis.
- R. To the extent not addressed by the express terms of this Agreement, the SHERIFF shall make final and conclusive determinations in the event of a dispute or disagreement between the VILLAGES and the SHERIFF, after consultation with the VILLAGES, as to the extent of law enforcement duties and functions, the standards of performance, and level or manner of performance of SHERIFF's personnel pertaining to the operation of this Agreement, provided the same are consistent with customary and good law enforcement management, policies and practices.
- S. At the VILLAGES request, and for an additional fee, the SHERIFF may provide additional patrol services, traffic enforcement and security for special events and other activities within the VILLAGES, at the County Board approved special duty rate.
- T. As determined by the SHERIFF or his designee, the SHERIFF shall make available to the VILLAGES at no additional cost on an "as needed" and

temporary basis all other resources the SHERIFF may have within his department including, without limitation, specialized units designated as SWAT (Special Weapons and Tactics), forensics, detective investigations, intelligence, juvenile, gang control, public information officers, specialized equipment, jail facilities, air, marine, underwater search and rescue, and other specialize police personnel resources. In no event, however, shall the SHERIFF be required to furnish to the VILLAGES any specialized resources he does not otherwise already have within his department or if such resource is either unavailable at the time of the VILLAGES need or are cost prohibitive.

The SHERIFF shall provide the VILLAGES, on a monthly basis, with written documentation that the SHERIFF is providing to the VILLAGES the police coverage, the timeliness of emergency responses, and other services required under this Agreement. The written documentation shall include, but shall not be limited to, documentation evidencing any occurrences when unforeseen circumstance (such as but not limited to, emergency situations or weather) temporarily affect the police coverage provided to the VILLAGES by the SHERIFF. The SHERIFF shall provide such written documentation as soon as practical after the close of each month of service.

2. THE VILLAGES shall:

A. Pay to the SHERIFF an annual fee, in monthly installments, payable on the fifteenth (15th) day of each month, starting with the monthly installment due on the of January 15, 2026. The VILLAGE of Lake Barrington's

portion shall be 68% of the annual fee in 12 installments. The VILLAGE of North Barrington's portion shall be 32% of the annual fee in 12 installments. The total annual fee is detailed in the following tables, subject to the potential annual payment adjustment specified below:

January 1, 2026	January 1, 2027	January 1, 2028
\$1,156,970.89	\$1,182,428.66	\$1,214,945.21
\$96,414.24	\$98,535.72	\$101,245.43
	\$1,156,970.89	\$1,156,970.89 \$1,182,428.66

		Fiscal Year	
Lake Barrington	January 1, 2026	January 1, 2027	January 1, 2028
Annual Payment	\$786,740.20	\$804,051.49	\$825,029.63
Which represents a monthly			
payment of	\$65,561.68	\$67,004.29	\$68,752.47

		Fiscal Year	
North Barrington	January 1, 2026	January 1, 2027	January 1, 2028
Annual Payment	\$370,230.68	\$378,377.17	\$389,915.58
Which represents a monthly			
payment of	\$30,852.56	\$31,531.43	\$32,492.96

Annual Wage and Benefit Adjustment: .

The Annual Payment amounts set forth herein, include amounts to cover a 3.0% increase for wage and benefits to Sheriff Deputies for years 2027 and 2028. The Sheriff's Deputies' collective bargaining agreement (CBA) expires on November 30, 2026, and it is unknown what the percentage increase for wage and benefits will be for the Sheriff Deputies covered by the CBA for year 2027 and 2028.

If the new CBA provides that Sheriff Deputies will receive an increase to wage and benefits greater than the 3.0% increase already included in the annual payment amounts, such increases shall be calculated and included in an adjusted annual payment amount for 2027 and 2028. The percent increase or decrease in cost only applies to the Personnel and Benefits portion of the Total Hourly Rate, and does not apply to the Commodities, Contractuals, or Capital portion of the Total Hourly Rate. In no event, shall the wage and benefits adjustment exceed 3.0% of the previous year's rate for Sheriff Deputies wage and benefits.

In years 2027 and 2028, the County will provide written notice no later than December 1 of each year of any percentage increase or decrease to the annual and monthly amounts of the fee adjustments to the Village.

That increase or decrease will be retroactive to January 1 for the applicable year.

- B. Notify the SHERIFF in writing of any intent or request to increase the number of patrol hours and obtain the approval of the SHERIFF and COUNTY 30 days prior to the effective date of any increased services. The cost for each eight and one-half hours of increased patrol services provided to the VILLAGES for each day of the year shall be per the agreed upon monthly rate as referenced in the hourly rate contract detail attached and broken down by year of the contract.
- C. Maintain orientation materials for the citizens of the VILLAGES concerning the police services in coordination with the SHERIFF.
- D. Maintain a law enforcement headquarters within the VILLAGES should both parties agree that it becomes necessary, and the VILLAGES shall furnish at its own expense all necessary office space, furniture and furnishing, office supplies, janitor service, telephone (not herein provided for), lights, water, other utilities, and any other associated costs. It is expressly further understood that in the event such local office is maintained in the VILLAGES, such quarters may be used by the SHERIFF in connection with the provision of police services pursuant to this Agreement, but it shall not be necessary for the VILLAGES to provide for lock-up facilities.
- E. Provide to the SHERIFF appropriate citation books and/or forms for the enforcement of VILLAGES ordinances, which the SHERIFF shall enforce during the terms of this Agreement, and

- F. Provide the SHERIFF, from time to time, with a listing of such VILLAGE ordinances, which the SHERIFF shall enforce during the term of this Agreement; and
- G. This Agreement shall not prevent the VILLAGES from hiring additional police service from the SHERIFF by separate agreement.
- H. The Corporate Authorities of the VILLAGES hereby authorize the SHERIFF to enforce VILLAGE ordinances and act as the VILLAGES' police department anywhere within the VILLAGES and the SHERIFF acknowledges and accepts such authorization and agrees to enforce all public safety ordinances, and to act as the VILLAGES' police department in enforcing all applicable statutory laws within the VILLAGES, pursuant to the terms of this Agreement.

3. Indemnity and Insurance:

THE COUNTY AND THE SHERIFF agree to indemnify, save harmless and defend the VILLAGES their agents, servants, and employees, and each of them against and hold it and them harmless from any and all lawsuits, claims, demands, liabilities, losses and expenses, including court costs and attorney's fees, for or on account of any injury to any person, or any death at any time resulting from such injury, or any damage to property, which may arise or which may be alleged to have arisen out of or in connection with the work covered by this Agreement. The foregoing indemnity shall apply except if such injury, death or damage is caused directly by the willful and wanton conduct of the VILLAGES, its agents, servants, or employees or any other person indemnified hereunder.

A. Commercial Law Enforcement Liability Insurance

 Commercial Law Enforcement Liability Insurance in a broad form on an occurrence basis shall be maintained, to include, but not be limited to, coverage for property damage, bodily injury (including death), and personal injury

B. Liability Insurance Conditions

THE COUNTY and the SHERIFF agree that with respect to the above required insurance:

 The VILLAGES shall be provided with Certificates of Insurance evidencing the above required insurance, prior to commencement of this Agreement and thereafter with certificates evidencing renewals or replacements. Said Notices and Certificates of Insurance shall be provided to:

> Village Lake Barrington ATTN: Village Administrator 23680 N. Old Barrington Road Lake Barrington, IL 60010

Village of North Barrington ATTN: Village Administrator 111 Old Barrington Road North Barrington, IL 60010

4. The PARTIES Agree:

A. The SHERIFF shall remain, at all times, the sole employer of the Lake County SHERIFF's deputies who are assigned to perform services within the VILLAGES pursuant to this Agreement.

B. This Agreement may be terminated with or without cause by either party upon ninety (90) days advance written notice to the other party. This Agreement may also be terminated by either party upon thirty (30) days advance written notice in the event of material breach of the terms and conditions of this Agreement; provided however, the thirty (30) day notice of

termination shall not be effective if the signatory alleged to be in breach cures the material breach within the thirty (30) day period if the nature of the breach is such that a cure can reasonably be effected within thirty (30) days, or, if such cure cannot be reasonably effected within thirty (30) days, the signatory alleged to be in breach commences a cure within the thirty (30) day period and diligently pursues such cure to completion thereafter.

- C. The term of this Agreement shall commence at 12:00 a.m. on January 1, 2026 and shall end at 11:59 p.m. on December 31, 2028.
- D. The parties warrant that the person executing this Agreement on behalf of each party is duly authorized to execute the Agreement and bind each respective party to all terms and conditions hereunder.
- E. Except as otherwise specifically provided herein, any notice which any party hereto desires or is required to serve upon the other party in connection with this Agreement shall be in writing and shall be delivered personally or sent by certified mail, return receipt requested, proper postage prepaid, and addressed as follows:
 - (1) If to the COUNTY: County of Lake ATTN: County Administrator 18 North County Street 9th Floor Waukegan, Illinois 60085
 - (2) If to the SHERIFF: Lake County Sheriff ATTN: Contract/Purchase Manager 25 South Martin Luther King Avenue Waukegan, Illinois 60085

(3) If to the VILLAGE: Village of Lake Barrington ATTN: Village Administrator 23860 N. Old Barrington Rd. Lake Barrington, IL 60010

Village of North Barrington ATTN: Village Administrator 111 Old Barrington Road North Barrington, IL 60010

Or to such other persons or addresses as any party may from time to time designate in a written notice to the other party. Such notice shall be effective on the date of personal service or the date of mail receipt as evidenced by a written receipt.

- F. The foregoing constitutes the entire Agreement between the parties. This Agreement may only be amended by mutual agreement, signed and executed with the same formality with which this instrument was executed.
- G. This Agreement is only intended for the benefit of the parties which are signatories to this Agreement, and only those parties shall have the right to enforce this Agreement, and this Agreement is not intended to and shall not create any third-party beneficiaries.
- H. If any provision of this Agreement is held to be invalid for any reason, such invalidation shall not render invalid other provisions of this Agreement which can be given effect in the absence of the invalid provision, provided that the invalidation of such provision does not materially impact the purpose for which this Agreement was entered.

- I. Any other agreements, understandings, representations, and/or promises between the parties hereto concerning the same subject matter hereof, whether written, oral, or otherwise, are hereby canceled and superseded by this Agreement upon its approval and acceptance by the parties, and this Agreement encompasses the full and complete understanding of the parties with respect to the subject matter contained herein
- J. This Agreement shall be construed in accordance with the laws of the State of Illinois and the Parties agree that any litigation stemming from this Agreement shall be brought in the 19th Judicial Circuit Court of Lake County, Illinois.

DATED T	HIS day of	_, A.D., 2025.
LAKE CO	DUNTY	
ATTEST: _		By:
,	Anthony Vega, County Clerk	Sandra Hart, Chair
		Ву:
		John D. Idleburg, Sheriff
VILLAGE (OF LAKE BARRINGTON	
ATTEST:		Ву:
	Village Clerk	Village President

VILLAGE of NORTH BARRINGTON

EXHIBIT A

8B

ATTEST:		By: _	
	Village Clerk		Village President

AGENDA COVER SHEET

To: Village President and Board of Trustees

From: John A. Lobaito, Village Administrator

Date: November 19, 2025

Subj: GHO Project – Easement Agreement – 120 Scott Rd.

Attachments: 1. Ordinance Approving an Easement Agreement for the GHO Stormwater

Drainage Project.

2. Grassmere Farm Easement Map

Board Action Requested: Motion to pass an Ordinance Approving A Drainage Easement Agreement for Property located at 120 Scott Rd.

Executive Summary: The preliminary design of the stormwater drainage improvements for the GHO project necessitates acquisition of temporary and/or permanent easements on certain privately owned properties. The easements are for either conveyance of storm water or restoration and monitoring of wetlands after the project is completed. The conveyance of the storm water through the project area will include both underground pipe and open swales.

There is a total of fifteen (15) easements; eight (8) temporary easements and seven (7) permanent easements. Upon passage of this Ordinance, the Village has secured twelve (12) easements. Staff is working to secure the three (3) remaining easements.

VILLAGE OF NORTH BARRINGTON ORDINANCE NO.

AN ORDINANCE APPROVING A DRAINAGE EASEMENT AGREEMENT FOR PROPERTY LOCATED AT 120 SCOTT ROAD

- **WHEREAS,** the Village of North Barrington (the "Village") is a duly organized and validly existing non-home rule municipality created in accordance with the Constitution of the State of Illinois of 1970 and the laws of the State; and,
- WHEREAS, the Village has received grant funding to construct drainage improvements to connect stormwater conveyance between the Grassmere Farms, Haverton, and Oaksbury Subdivisions to outlet into Honey Lake (hereinafter referred to as the ("GHO Project"); and,
- **WHEREAS**, to construct and maintain the proposed stormwater drainage improvements, the Village requires drainage easement across certain properties; and,
- WHEREAS, a portion of the improvements will be located on privately owned property located at 120 Scott Road North Barrington, Illinois; and,
- **WHEREAS**, the Village and the Owners of the property desire to enter into a Drainage Easement Agreement, a copy of which is attached hereto and marked as Exhibit A; and,
- **WHEREAS**, the President and Board of Trustees finds that it is in the best interest of the Village to approve the Drainage Easement Agreement for drainage improvements.
- **NOW, THEREFORE, BE IT ORDAINED** by the President and Board of Trustees of the Village of North Barrington, Lake County, Illinois, as follows:
- **SECTION 1:** The recitals listed above are incorporated in this Ordinance as if fully set forth in this Ordinance.
- **SECTION 2:** <u>Approval of Easement Agreements</u>. The Drainage Easement Agreement on property located at 120 Scott Road, North Barrington, Illinois is hereby approved, a copy of which is attached hereto and marked as Exhibit A.
- **SECTION 3**: <u>Authorization to Execute and Record Easement Agreements</u>. The Village President is hereby authorized to execute and the Village Clerk to attest on behalf of the Village, the Drainage Easement Agreement attached hereto and to record the executed Drainage Easement Agreement with the Lake County Clerks Office, Recording Division.
- **SECTION 4.** If any section, paragraph, subdivision, clause, sentence, or provision of this Ordinance shall be adjudged by any Court of competent jurisdiction to be invalid, such judgment shall not affect, impair, invalidate, or nullify the remainder thereof, which remainder shall remain and continue in full force and effect.

SECTION 5: All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 6: This Ordinance shall be in full force and effect from and after its passage and approval in the manner provided by law.

Passed this 19th day of November 2025 by roll call vote as follows:

T	1.6	Ayes	<u>Nays</u>	<u>Absent</u>	<u>Abstain</u>
Trustee Sara					
	in R. Kelleher				
Trustee Rick Trustee Neil	•				
Trustee Mart					
	k Vandenbergh				
	veet McDonnell				
1 resident 5 w	reet Wie Bonnien				
			Eleanor Swe	et McDonnell, '	Village President
(SEAL)					
ATTEST:					
	Village Clerk				
Published:	November 20, 2025				

CERTIFICATION

I,, do hereby certify that I am the duly elected qualified Clerk of the Village of North Barrington, Lake County, Illinois, and that as I am the keeper of the records and minutes and proceedings of the President and Board of said Village of North Barrington.	such Clerk,
I do further certify that at a regular meeting of the President and Board of Trustees of of North Barrington, held on the 19 th day of November 2025, the foregoing Ordinan "AN ORDINANCE APPROVING EASEMENT AGREEMENTS FOR GRASSMERE FARMS, HAVERTON AND OAKSBURY SUBDIVISIONS STORMWATER DRAINAGE PROJECT", as duly passed by the President an Trustees of the Village of North Barrington.	THE (GHO)
The pamphlet form of Ordinance No, was prepared and a copy of suc was available in the Village Hall, commencing on the 20 th day of November 202 continue for at least 10 days thereafter. Copies of such Ordinance are also available inspection upon request in the office of the Village Clerk.	25, and will
I do further certify that the original, of which the attached is a true and correntrusted to me as the Clerk of said Village for safekeeping, and that I am the lawful or keeper of the same.	10.
Given under my hand and seal of the Village of North Barrington this 20 th day of 2025.	of November
Village Clerk Village of North Barrington, Lake County, Illinois	



John Lobaito, Village Administrator Village of North Barrington 111 Old North Barrington Road North Barrington, IL 60010

DRAINAGE EASEMENT AGREEMENT

THIS DRAINAGE EASEMENT AGREEMENT (hereinafter this "Agreement") is made this day of _______, 2025, by and between ADAM KOHM and JAMIE A. KOHM (hereinafter "Grantor(s)"), and the VILLAGE OF NORTH BARRINGTON, an Illinois municipal corporation (hereinafter "Grantee").

RECITALS

WHEREAS, the Grantee is the Village of North Barrington, an Illinois municipal corporation, maintaining its primary governmental offices at 111 Old Barrington Road, North Barrington, Lake County, Illinois 60010, and,

WHEREAS, Owner(s), hereinafter referred to as the Grantor(s) are the owner(s) of certain real property located at the street address as described on Exhibit "A", attached hereto, and,

WHEREAS, Grantee is designing and is planning to construct improvements to connect stormwater conveyance between the Haverton, Grassmere Farms, and Oaksbury Subdivisions to outlet into Honey Lake; and,

WHEREAS, to install and maintain the stormwater drainage improvements, Grantee needs a permanent drainage easement on Grantor's property; and,

WHEREAS, Grantor desires to grant Grantee a permanent drainage easement in and on Grantor's property for the construction and installation of the stormwater drainage improvements on terms and conditions contained herein, and,

WHEREAS, the parties are entering into this Agreement to grant the Village a drainage easement over a portion of the Property of the Owner as described on Exhibit "B", attached hereto.

NOW, THEREFORE, for good and valuable consideration by Grantee to Grantor(s), herein contained and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Grantor(s) does hereby grant, covenant and agree as follows:

AGREEMENTS

- l. Grant of Easement. Grantor does hereby grant and convey unto Grantee, its successors, assigns, lessees, licenses and agents, an easement under and through the Easement Property, described in Exhibit "B", attached hereto, for the purpose of providing for the construction and maintenance of a stormwater drainage improvement and appurtenant drainage facilities, including an open channel. Grantee shall also have the specific rights of ingress and egress, consistent with this Easement Agreement, for the construction, reconstruction, operation and maintenance of an open channel and appurtenant drainage facilities, consistent with the easement provided herein. Subject to the other terms and conditions of this Easement Agreement, Grantee shall also have the right to remove impediments to operation and maintenance of the Easement Property, such as trees and brush. Grantee further agrees that all construction, reconstruction, operation, maintenance, removal and any other activities, which disturb the Easement Property, will be coordinated with Grantor to minimize any disruption to Grantor's property.
- 2. <u>Operation and Maintenance</u>. The operation and maintenance of the drainage facilities described herein and located within the Easement Property shall be the responsibility of the Grantee. The Grantor acknowledges and agrees that the Grantee has the right to enter the Easement Property to maintain and operate the drainage facilities.
- 3. <u>Grantor Defined</u>. The word "Grantor" as used herein, whenever the context requires or permits, shall include the heirs, personal representatives, beneficiaries, successors, grantees and assigns of the owners of the land through which the easement runs, or the respective owners from time to time of portions thereof. The burdens and benefits of this Easement Agreement shall be deemed covenants running with said easement and said land.
- 4. <u>Severability</u>. If any provisions of the Agreement are held to be illegal or invalid, the other provisions shall remain in full force and effect.
- 5. <u>Entire Agreement</u>. This Agreement constitutes the entire agreement between the parties pertaining to the subject matter hereof and may not be modified orally or otherwise than by written amendments executed on behalf of each Party.
- 6. <u>Venue</u>. The laws of the State of Illinois shall govern the validity, enforcement, and interpretation of the Agreement. In case of any controversy or dispute in the interpretation of this Agreement, these parties agree and accept to be subjected to the jurisdiction and competence of the Courts of Lake County, Illinois.
- 7. <u>Retained Rights</u>. Grantor shall have all rights to the Easement Property not granted hereby.

IN WITNESS WHEREOF, the parties have executed this Easement Agreement as of the date and year first written above.

C	GRANTOR(S):
	ADAM KOHM AMIE A. KOHM
STATE OF ILLINOIS)	
COUNTY OF LAKE) SS. I, the undersigned, a Notary Public in and for CERTIFY the foregoing instrument was acknown.	said County, in the State aforesaid, DO HEREBY wledged and signed by the Grantor(s).
Given under my hand and notarial seal, this October, 20 NOTARY PUBLIC	OFFICIAL SEAL JOHN A LOBAITO NOTARY PUBLIC, STATE OF ILLUNOIS My Commission Expires 2:15/27
Date Accepted:	GRANTEE: Village of North Barrington, an Illinois Municipal Corporation
ATTEST:	
By:	By: Village President, Village of North Barrington

LEGAL DESCRIPTION OF PROPERTY:

LOT 28 IN L. B. ANDERSEN & CO. INC.'S GRASSMERE FARM SUBDIVISION, BEING A SUBDIVISION IN THE EAST 1/2 OF THE SOUTHWEST 1/4 AND THE NORTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 24, TOWNSHIP 43 NORTH, RANGE 9, EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED FEBRUARY 9, 1989, AS DOCUMENT 2764532, AND CORRECTED BY CERTIFICATE OF CORRECTION RECORDED AUGUST 21, 1990, AS DOCUMENT 2936617, IN LAKE COUNTY, ILLINOIS.

Address:

120 Scott Road, North Barrington, Illinois 60010

P.I.N.:

13-24-301-024-0000

EXHIBIT B

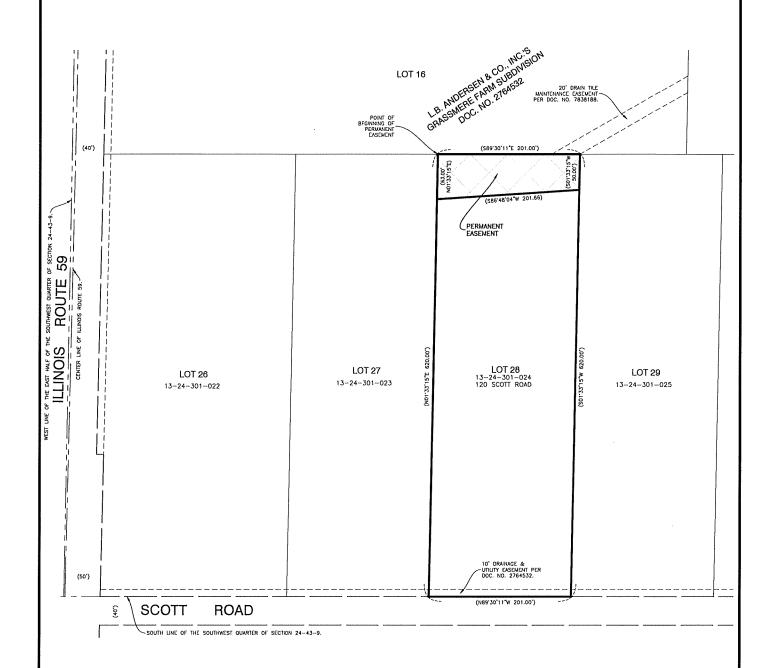
PERMANENT EASEMENT:

THAT PART OF LOT 28 IN L.B. ANDERSEN AND CO., INC.'S GRASSWERE FARM SUBDIVISION, BEING A SUBDIVISION IN THE EAST HALF OF THE SOUTHWEST QUARTER AND THE NORTHWEST QUARTER AND THE NORTHWEST QUARTER AND THE NORTHWEST QUARTER OF THE SOUTHWEST GUARTER AND THE NORTHWEST QUARTER OF SECTION 24, TOMISHIP AS JOCAN, AND CORRECTED BY CETHIFICATE OF CORRECTION RECORDED AUGUST 21, 1990 AS DOCUMENT DESCRIPTION INJURER 276-532, AND CORRECTED BY CETHIFICATE OF CORRECTION RECORDED AUGUST 21, 1990 AS DOCUMENT 1936-17, DESCRIPT AS BEGINNING AT HE ARCHIMEST CORRECT OF SAID LOT 28. HINNES SOUTH BY DEFENS TO MINUTES 15 SECONDS WEST ALCONG THE RAST LINE OF SAID LOT 28 A DISTANCE OF SOUTH OF SAID LOT 28. HINNES SOUTH OF SAID LOT 28 A DISTANCE OF SOUTH OF SAID LOT 28 A DISTANCE OF SOUTH SAID LOT 28 A DISTANCE OF S

30 0 30

AREA OF EASEMENT = 11,355 SQUARE FEET OR 0.261 ACRES

AFFECTS PIN: 13-24-301-024-0000

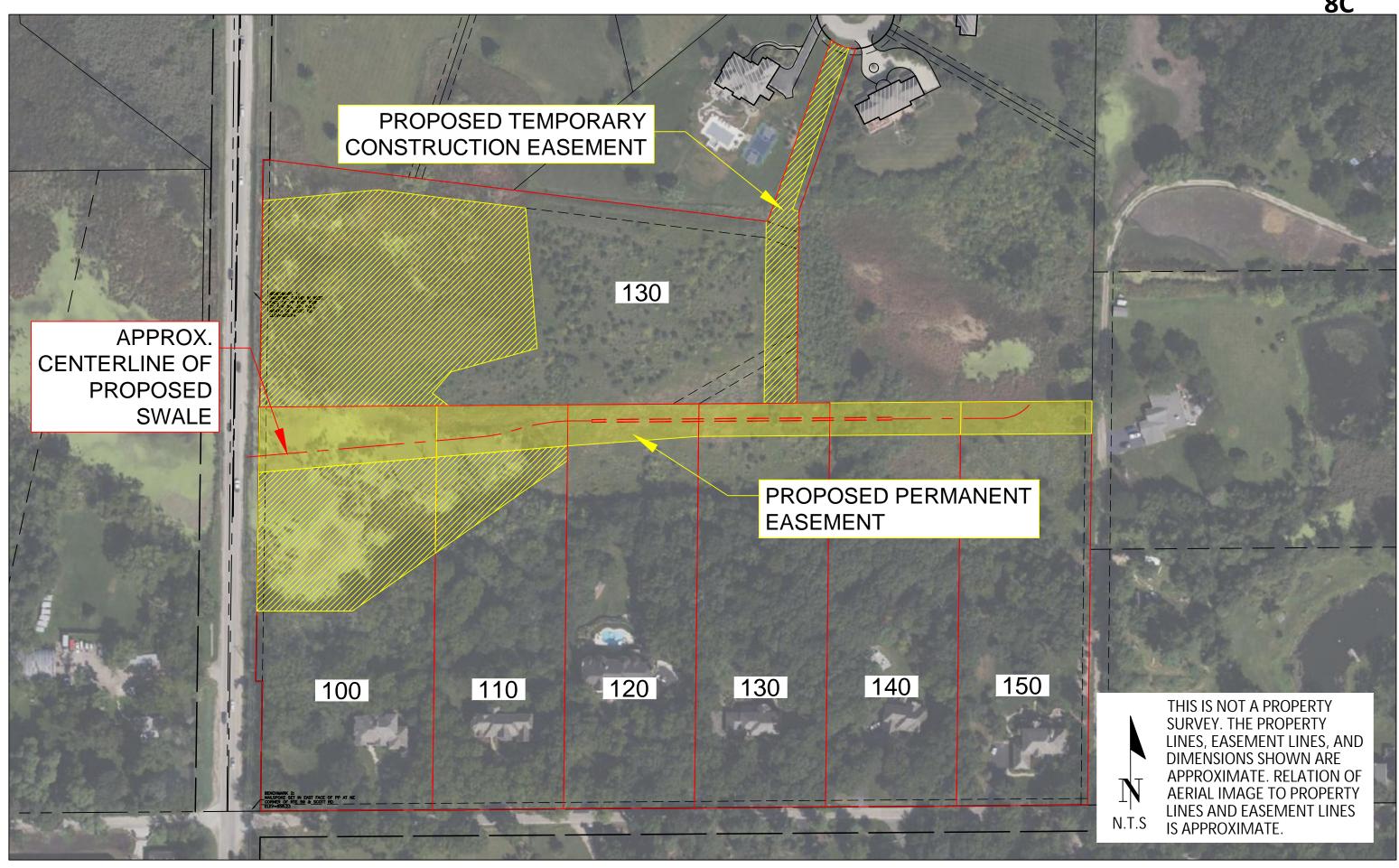


Makaa

- Limits of easement are as described except that part thereof lying within the limits of the foundation of any permanent building or permanent structure attached thereto.
- (XXX.XX') Denotes record dimension or dimension computed from record dimension values.
 XXX.XX' Denotes measured dimension or dimension computed from measured dimension values.

23-R0627.05

		NO IVOUNTI	~~		
		INEERING, LTD.			REVISIONS
	10045 W, LINCOLN HIGHWAY	FRANKFORT, ILLINOIS 80423	No.	Date	Remarks
	(815) 806-03000 © COPYRI	GHT 2024	T	6-16-2024	CRAWARD FROM PROPOSED TO PERMANENT
	ILLINOIS DESIGN FIRM REGISTRATION NO. 184001128.			7-1-2024	EMELOTATICHEMA
	FOR:		3	2-22-2025	PENSED LIMITS OF EASEMENT
	VILLAGE OF NOR	TH BARRINGTON			
		INGTON ROAD			
	NORTH BARRIN	G1ON, IL 60010			
	Drawn by: B.K.L.	Date: 4-23-2024			
	Checked by: K.M.	Scale: 1' = 60'			
23-R0627.05-EASE-EXHIBITS.DWG	Sheet 1 of 1	Project No. 23-R0627.05			





AGENDA COVER SHEET

To: President and Board of Trustees

From: John A. Lobaito, Village Administrator

Date: November 19, 2025

Subj: Ela Township Intergovernmental Agreement for Public Works Services

Attachment: 1. Ordinance Approving an IGA with Ela Township

2. IGA Between Ela Township and Village of North Barrington

Board Action Requested: Motion to adopt a Resolution Approving an Intergovernmental Agreement Between the Village of North Barrington and Ela Township for Roadway Maintenance and Public Works Services.

Executive Summary In 2019 the Village of North Barrington sought proposals from several entities to provide roadway maintenance and public works services in the Village. In July 2019, the Village entered into an Intergovernmental Agreement ("IGA") with Ela Township for two (2) years to provide the services. The Agreement term ended in March 2021.

In May 2021, the Village Board extended the IGA which term ended in September 2025. Ela Township continues to provide public works services until the Village Board acts on the proposed IGA.

The Village utilizes Ela Township for all its public works needs including street repair, right-of-way signage maintenance, inspections, drainage maintenance, right-of-way mowing and brush trimming, and tree maintenance and removal services.

The proposed IGA term is four (4) years and terminates September 30, 2029. The Agreement, for all intents and purposes is unchanged, except for Section 4. This paragraph was modified to include annual increases in equipment cost. Past agreements only included annual increases in labor cost. Labor is limited to no more than 5% annual increase and equipment charges are limited to a maximum increase of 8% annually.

In review of the US Bureau of Labor Statistics, the increases appear to be reasonable. I examined two publications of the US Bureau of Labor Statistics, specifically the Producers Price Index (PPI), for Construction Equipment, I find that the cost of equipment over the past four years from 2022 – July 2025 has increased on average 14% annually. Similarly, wage and benefit cost for Chicago Metropolitan Area from June 2023 to June 2025 has increased between

2.9% and 4.1%. The Agreement further provides for any increase to be effective on April 1 each year and Ela is required to provide a 60-day notice of any increase.

Should the Village elect to seek services from another entity at any time during the term of the Agreement, the Agreement may be terminated by either party with a ninety (90) day written notice.

The Village has a high level of confidence and satisfaction with the services Ela has provided over the past six (6) years. They have been responsive to the community's needs and have performed their tasks with proficiency. Retaining their services and knowledge of the Village's infrastructure is a benefit to the community.

VILLAGE OF NORTH BARRINGTON ORDINANCE NO.

AN ORDINANCE APPROVING A FOUR YEAR INTERGOVERNMENTAL AGREEMENT BETWEEN THE VILLAGE OF NORTH BARRINGTON, ILLINOIS, AND ELA TOWNSHIP, LAKE COUNTY, ILLINOIS

- **WHEREAS**, the Village of North Barrington (the "Village") is an Illinois municipality in accordance with the Constitution of the State of Illinois of 1970; and
- **WHEREAS**, the Ela Township is a unit of local government established under the Illinois Constitution and laws of the State of Illinois; and
- **WHEREAS**, Section 10 of Article VII of the Illinois Constitution of 1970 authorizes and promotes intergovernmental cooperation; and
- **WHEREAS**, the Illinois Intergovernmental Cooperation Act, 5 ILCS 220/1, et. seq., further authorizes and promotes intergovernmental cooperation; and
- **WHEREAS**, the Village and Ela Township have previously entered into Agreements to coordinate certain Public Works services and desire to continue that relationship; and
- WHEREAS, the Village and Ela Township have determined that it is in the best interests of each of them, respectively, to enter into the terms of a four year Intergovernmental Agreement, which would provide for roadway maintenance and other public works services by the Township to the Village, a copy of said Agreement is attached hereto as Exhibit A.
- **NOW, THEREFORE, BE IT ORDAINED** by the President and Board of Trustees of the Village of North Barrington, Lake County, Illinois, as follows:
- **SECTION 1**: The above recitals are incorporated into this Ordinance and shall have the same force and effect as though fully set forth herein.
- **SECTION 2**: That the Intergovernmental Agreement between the Village of North Barrington and Ela Township, a copy of which is attached hereto and marked as Exhibit A is hereby approved. The Village President and Village Clerk are hereby authorized to execute and attest to the Agreement in its final form on behalf of the Village.
- **SECTION 3**: If any section, paragraph, subdivision, clause, sentence or provision of this Ordinance shall be adjudged by any Court of competent jurisdiction to be invalid, such judgment shall not affect, impair, invalidate or nullify the remainder thereof, which remainder shall remain and continue in full force and effect.
- **SECTION 4**: All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 5: This Ordinance shall be in full force and effect upon its passage, approval and publication in pamphlet form as provided by law.

Passed this 19th of November 2025 by roll call vote as follows:

Trustee Sarah Creviston Trustee Robin R. Kelleher Trustee Rick Mignano Trustee Neil Morrow Trustee Martin Pais Trustee Mark Vandenbergh President Sweet McDonnell		<u>Ayes</u>	<u>Nays</u>	<u>Absent</u>	Abstain
		APPROVE	D THIS 19 th D	AY OF NOVE	EMBER 2025
		Village Pres	sident, Eleanor	Sweet McDonn	nell
(SEAL)					
ATTEST:	Village Clerk		_		
Published:	November 20, 2025				

CERTIFICATION

I,, do hereby certify that I am the duly elected, acting and qualified Clerk of the Village of North Barrington, Lake County, Illinois, and that as such Clerk, I am the keeper of the records and minutes and proceedings of the President and Board of Trustees of said Village of North Barrington.
I do further certify that at a regular meeting of the President and Board of Trustees of the Village of North Barrington, held on the 19 th day of November, 2025, the foregoing Ordinance entitled <i>An Ordinance approving a Four Year Intergovernmental Agreement between the Village of North Barrington, Illinois, and Ela Township, Lake County, Illinois,</i> as duly passed by the President and Board of Trustees of the Village of North Barrington.
The pamphlet form of Ordinance No, including the Ordinance and a cover sheet thereof, was prepared, and a copy of such Ordinance was available in the Village Hall, commencing on the 20 th day of November 2025, and will continue for at least 10 days thereafter. Copies of such Ordinance are also available for public inspection upon request in the office of the Village Clerk.
I do further certify that the original, of which the attached is a true and correct copy, is entrusted to me as the Clerk of said Village for safekeeping, and that I am the lawful custodian and keeper of the same.
Given under my hand and seal of the Village of North Barrington this 20 th day of November 2025.
Village Clerk Village of North Barrington, Lake County, Illinois
(SEAL)

2025 Village of North Barrington/ Ela Township Intergovernmental Agreement

INTERGOVERNMENTAL AGREEMENT BETWEEN VILLAGE OF NORTH BARRINGTON, ILLINOIS, AND ELA TOWNSHIP, LAKE COUNTY, ILLINOIS, FOR CERTAIN PUBLIC WORKS SERVICES

This Intergovernmental Agreement (hereinafter, "Agreement") is entered on this <u>12th</u> day of <u>September</u>, 2025, by and between the Village of North Barrington, an Illinois municipal corporation (the "Village"), and Ela Township (the "Township"), an Illinois unit of local government ("Township").

RECITALS

WHEREAS, the Village is a municipality lawfully organized and existing under the Constitution and the laws of the State of Illinois; and,

WHEREAS, the Township is a unit of local government established under the Illinois Constitution and laws of the State of Illinois; and,

WHEREAS, Article VII, Section 10 of the 1970 Constitution of the State of Illinois provides that units of local government may contract among themselves, to obtain or share services and to exercise, combine or transfer any power or function, in any manner not prohibited by law or by ordinance; and,

WHEREAS, the Illinois Intergovernmental Cooperation Act, 5 ILCS 220/1, et. seq. provides additional powers to units of local government to work together; and,

WHEREAS, the Village and the Township have determined that it is in the best interests of each of them, respectively, to enter into the terms of this Intergovernmental Agreement, and that their residents and constituents will receive benefits from this Intergovernmental Agreement.

NOW, THEREFORE, in consideration of the mutual agreements contained herein and upon the further consideration of the recitals hereinabove set forth, it is hereby agreed by and between the parties as follows:

SECTION 1: RECITALS. The recitals set forth above are incorporated herein as part of this Intergovernmental Agreement.

SECTION 2: TERM OF AGREEMENT. This Agreement shall commence immediately upon the signing of this document by the Ela Township Supervisor and the approval of this Agreement by the Village Board and signature by the Village President. This Agreement shall terminate on September 30, 2029.

SECTION 3: SERVICES. At the written request and authorization of the Village, the Township shall provide such services to the Village as specified in Exhibit A and B. Current labor rates are listed in Exhibit D.

2025 Village of North Barrington/ Ela Township Intergovernmental Agreement

SECTION 4: PAYMENT FOR SERVICES. The Village agrees to pay the Township on a time and materials basis for all Services requested by the Village in a Service Request and performed by the Township in accordance with the Terms of Payment set forth in Exhibit C hereto. Charges for labor and equipment shall be based on the Township's labor rates as set forth in Exhibit D hereto. The Village shall pay the Township the cost of any materials used for the Village as invoiced by the Township in connection with actual work performed. If requested by the Village in a Service Request, the Township shall provide to the Village a written estimate of labor and materials costs in advance and obtain the Village's authorization before beginning work. The Township, at its sole discretion, may increase its labor cost by up to 5%, every year the contract is valid, on April 1st of each year. The Township, at its sole discretion, may increase its equipment cost over the prior year's equipment costs by up to 8% every year that the contract is valid, on April 1st of each year. Notice of any such increases will be provided by the Township 60 days in advance of the effective date of such change.

SECTION 5: INDEMNIFICATION. The Township and its contractors shall indemnify, defend, and hold harmless the Village and any of its officers, officials, employees, or agents from any all claims, demands, liability, loss, damages, fines, penalties, attorney's fees and litigation expenses (collectively "Loss") arising out of injury to, including the death of, persons and/or damage to property, to the extent caused by the negligent acts, errors, or omissions of the Township or any of its offices, officials employees, contractors or agents related to services performed under this Intergovernmental Agreement. The Village shall indemnify, defend, and hold harmless the Township and any of its officers, officials, employees, or agents from and against any Loss arising out of injury to, including the death of, persons and/or damage to property, to the extent caused by the negligent acts, errors, or omissions of the Village or any of its officers, officials, employees, contractors, or agents related to the Village's obligations under this Agreement.

Notwithstanding the foregoing, neither Party shall be required to indemnify the other Party for any Loss to the extent that Loss is caused by the negligence, willful misconduct, or breach of this Agreement by the other Party, its officers, officials, employees, agents, contractors, or representatives.

The obligations under this Section shall survive the termination or expiration of this Agreement.

SECTION 6: INSURANCE. Each Party shall be responsible for maintaining for the duration of this Agreement its own insurance with respect to its liabilities to its employees or to third parties that may reasonably result from the performance of its lawful functions, including the performance of this Agreement. Such insurance shall be maintained through qualified insurers and/or a self-insured governmental risk pool, and shall provide, at a minimum, the following coverages and liability limits:

A. Public Entity Liability, including general liability for personal injury and property damage, automobile liability for owned, non-owned and hired

2025 Village of North Barrington/ Ela Township Intergovernmental Agreement

- vehicles, and public officials' liability; all such coverage shall provide contractual liability coverage for liability assumed in this Agreement and have limits of liability not less than \$1,000,000 per occurrence and \$2,000,000 in the aggregate; and
- B. Worker's Compensation Insurance to cover all employees and meet statutory limits in compliance with applicable state and federal laws. The coverage must also include Employer's Liability with minimum limits of \$1,000,000 for each incident.

Ela Township shall name the Village as an additional insured on the liability insurance coverage required under this Agreement; covering the Village with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" caused by the negligent acts or omissions of the Township and the negligent acts or omissions of those acting on behalf of the Township in performance of its obligations under this Agreement.

Each party shall provide the other with Certificates of Insurance evidencing the above required insurance within 15 days of signing this Agreement and every year thereafter, 15 days prior to the expiration or cancellation of any such policies.

SECTION 7: SEVERABILITY. If any part of this Agreement shall be held invalid for any reason, the remainder of this Agreement shall remain valid to the maximum extent permitted by law.

SECTION 8: NOTICES. All notices and other written communications in connection with the Agreement shall be deemed delivered to the addressee thereof when delivered by hand delivery, email, or fax at the addresses set forth below.

For notices and communication to Ela Township

Ela Township ATTN: Supervisor 1155 East Route 22 Lake Zurich, IL 60047

Office: 847-438-7823 Fax: 847-438-9269

info@elatownship.gov

For notices and communication to the Village of North Barrington

Village of North Barrington ATTN: Village Administrator 111 Old North Barrington Road North Barrington, IL 60010 Office 847-381-6000 info@northbarrington.org

2025 Village of North Barrington/ Ela Township Intergovernmental Agreement

By written notice complying with this Section, each Party shall have the right to change the address or addressee, or both, for all future notices and communications to such Party, but no notice of a change of address shall be effective until actually received.

SECTION 9: ADDITIONAL CONTACT INFORMATION.

Contact Information for Ela Township

Mike DePouw, Highway Superintendent

Highway Cell: 847-404-4142

Highway Office: 847-438-2371 Fax: 847-438-0457

highway@elatownship.gov

The person(s) designated as additional contacts shall be copied on all correspondence or notices under this Agreement.

SECTION 10: TERMINATION PRIOR TO EXPIRATION OF TERM. Either party may terminate this Agreement at any time, with or without cause, upon ninety (90) days written notice to the other party. Upon receipt of the notice of termination, all work or services hereunder shall immediately cease except as may be specifically approved by the Parties. In the event of termination by the Village, the Township shall be entitled to compensation for all services rendered or mutually agreed to prior to the effectiveness of the notice of termination and for such additional services authorized by the Village, and the Village shall be entitled to reimbursement for any compensation paid in excess of the services rendered, committed to, or authorized.

SECTION 11: VENUE, GOVERNING LAW, MISC. PROVISIONS. The venue for any disputes under this Agreement shall be the 19th Judicial Circuit of Lake County, State of Illinois. This agreement shall be governed by and construed in accordance with the laws of the State of Illinois. This Agreement constitutes the sole agreement of the Parties with respect to its subject matter. This Agreement supersedes any prior written or oral agreements or communications between the Parties. It may not be modified except when reduced to writing and duly authorized and signed by the Parties.

[Remainder of Page Intentionally Left Blank]

2025 Village of North Barrington/ Ela Township Intergovernmental Agreement

IN WITNESS WHEREO appearing before their respe	•	executed this Agreement on this day	and date
Dated:	, 2025	Dated:	, 2025
VILLAGE OF NORTH BA	RRINGTON	ELA TOWNSHIP	
By:Village President		By:Ela Township Supervisor	
Attest:Village Clerk		Attest:Ela Township Clerk	

2025 Village of North Barrington/ Ela Township Intergovernmental Agreement

EXHIBIT A: AVAILABLE SERVICES

Note: This is a general list of services that the Township can provide to the Village, but this list is not exhaustive. The Township will complete all requests that it is reasonably capable of performing upon written request by the Village.

Road Maintenance Services

Pothole patching, shoulder repair, and inspection of driveways and roads Animal carcass removal

Storm Water Services

Cleaning, repair, replacement, and inspection of culverts and catch basins, ditching, reshaping, and cleaning of road swales

Roadway Sign/Barricade Services

Inspection, installation, maintenance, and replacement of damaged signs Order replacement signs, temporary traffic control, and installation of public notice signs

Forestry and Brush Services

Forestry, brush, and tree trimming or removal services Roadside brush and grass cutting Emergency tree and branch removal, storm clean up Rights of way tree and branch trimming Stump grinding

Consultation and Engineering Support

Township can assist the Village with various projects by providing ideas, support, inspections, layout projects, etc.

General Building Maintenance

Help with general building or parking lot issues

Right-of-way brush cutting, subject to Exhibit B

2025 Village of North Barrington/ Ela Township Intergovernmental Agreement

EXHIBIT B: RIGHT OF WAY BRUSH CUTTING WITH ROTARY BROOM MOWER

General Information for Right-of-Way (ROW) brush cutting:

The goal of ROW brush cutbacks is to trim brush that has overgrown into the standard village easement along the roadways. With proper maintenance of the easement along the roadways, vehicles can travel safely, give pedestrians an exit path from the roadway, and improve roadside drainage issues. At first, brush cutting can look unsightly, but within a few weeks, new growth will form, and after consistent cutbacks, the trimmed area will take on a uniform appearance.

The Township shall provide such Right-of-Way Brush Cutting with Rotary Broom Mower, in accordance with the above information, at all locations directed by the Village and within the Village's jurisdiction. This shall also include weed-whipping along the curbs to eliminate weeds growing up through the concrete.

PERFORMANCE TIMELINES:

The Township agrees to complete all services within the agreed-upon timeline for each service request.

2025 Village of North Barrington/ Ela Township Intergovernmental Agreement

EXHIBIT C: TERMS OF PAYMENT

The Village shall pay the Township for Services requested by the Village in a Service Request and provided by the Township within thirty (30) days of being billed by the Township in accordance with the following:

- 1. The Township shall submit monthly invoices to the Village for Services requested by the Village in a Service Request and provided to the Village by the Township at the rates and costs agreed to and otherwise provided by this Agreement.
- 2. In the event that the Village fails to pay the Township without disputing the invoiced charges provided herein, the Township shall be under no obligation to continue to perform the terms of the Agreement.
- 3. The Village shall not be obligated to pay for any Services that were not requested by the Village or any Services requested by the Village that were not actually performed by the Township.
- 4. The Village shall submit any disputes to any invoices to the Township in writing within 30 days after receipt of said invoice. The Parties shall work cooperatively and in good faith to resolve any disputes concerning invoices. Any disputes not timely raised shall be deemed waived.

2025 Village of North Barrington/ Ela Township Intergovernmental Agreement

EXHIBIT D: CURRENT EQUIPMENT AND LABOR RATES AS OF 2025

EQUIPMENT RATES

This is a general list of equipment that the Township may use.

Level 1 at \$49.00 per hour

Hot box

Mowing equipment

All trucks under 5 tons

Chain saws and other small, motorized equipment

Level 2 at \$59.00 per hour

Wheel loader

Mini Excavator

Chipper

Jetter

Wing Mowers

Vactor

Asphalt roller

Bucket truck

All trucks over 5 tons

CURRENT LABOR RATES

*Labor \$64 per person, per hour

vertime labor includes Saturday and Sunday at \$96 per person, per hour

***Holiday Labor \$128 per person, per hour

Removal of animal carcasses will have a labor charge plus a possible dump fee at a landfill for large animals

- *Based on normal working hours from 7:00 AM 3:00 PM
- **Labor rates are time and a half for work done outside normal working hours, including Saturday and Sunday
- ***Labor rates are double if work needs to be done on an observed holiday

Labor rates are subject up to a 5% increase annually on April 1st.

Equipment rates are subject up to a 8% increase annually on April 1st.



AGENDA COVER SHEET

To: President and Board of Trustees

From: John A. Lobaito, Village Administrator

Date: November 19, 2025

Subj: Tax Year 2025 Estimated Tax Levy

Attachments: Resolution Estimating the 2025 Tax Levy

Board Action Requested: Adopt a Resolution estimating the Tax Levy amount for 2025 for the Village of North Barrington.

Executive Summary: Illinois State law requires that the public body adopt a Resolution estimating the tax levy not less than twenty (20) days prior to the Village Board's approval of the Tax Levy Ordinance. The Village Board will consider the Tax Levy Ordinance at its December 17, 2025 meeting.

If the estimated levy is equal to or greater than 105% of the prior year's (2024) tax extension, a Truth in Taxation public hearing is required and notice of the hearing must be published in a newspaper of general circulation in the Village. It is **NOT** recommended that the 2025 tax levy be increased by 5% or more over the 2024 tax extension.

The enclosed Resolution is **only an estimate** and does not represent the actual property tax levy.

The Tax Levy Ordinance must be filed with the Lake County Clerk on the last Tuesday in December. The last Tuesday of the year is December 30, 2025.

For Tax Year 2024 the equalized assessed valuation (EAV) for the Village was \$301,629,532. The projected EAV for Tax Year 2025, based on the Lake County Assessment Office Estimated EAV Report is \$327,315,743. This figure includes \$322,455 in EAV growth from new construction in 2024. The new growth is not subject to the tax cap.

Pursuant to the Property Tax Extension Limitation Law (PTELL) the 2025 tax extension is limited (capped) to **the lesser of** 5.0% of the 2024 extension or the percentage increase in the Consumer Price Index (CPI) during the 12-month calendar year preceding the levy year (2024). The CPI for calculating the 2025 levy is 2.9%.

Below are three (3) options for the Village Board to consider for the 2025 tax levy:

Option A: Keep the <u>tax extension the same</u> as 2024 tax year of \$773,546. This will decrease the property tax rate slightly due to the higher 2025 EAV compared to the 2024 EAV. Nevertheless, individual property owners **may** experience an increase in property taxes if the value of their property increases.

Option B: Raise the levy to include the new property growth of \$322,455 and CPI of 2.9%. This will result in an estimated tax levy of \$811,449 or an estimated increase of \$37,903.

Option C: Raise the levy to include the new property growth of \$322,455 and CPI of 2.9%. **In addition**, adjust the levy by **decreasing** the **Street & Bridge** by \$49,900 and **increasing** the **Corporate levy** by \$34,529 and **Police Protection levy** by \$15,071. This will result in an estimated tax levy of \$811,449 or an estimated increase of \$37,903. This will bring the Police Protection levy closer to the actual cost of services and add flexibility to the use of funds by increasing the Corporate levy.

<u></u>						
OPTION A						
(same as last year)						
FUND	2024 ACTUAL	2025 ESTIMATED				
Corporate	434,551	434,551				
Police Protection	280,915	280,915				
Audit	8,380	8,380				
Street & Bridge	49,700	49,700				
Total	773,546	773,546				
	OPTION B					
(incl	udes new growth & CI	인 2.9%)				
FUND	2024 ACTUAL	2025 ESTIMATED				
Corporate	434,551	468,020				
Police Protection	280,915	284,929				
Audit	8,380	8,500				
Street & Bridge	49,700	50,000				
Total	773,546	811,449				

OPTION C					
(includes new growth & CPI-2.9%)					
FUND 2024 ACTUAL 2025 ESTIMATED					
Corporate	434,551	502,549			
Police Protection	280,915	300,000			
Audit	8,380	8,800			
Street & Bridge	49,700	100			
Total	773,546	811,449			

A RESOLUTION ESTIMATING THE 2025 TAX LEVY AMOUNT FOR THE VILLAGE OF NORTH BARRINGTON, ILLINOIS

WHEREAS, pursuant to the Truth and Taxation Act at least 20 days prior to the passage of the Tax Levy Ordinance, the municipality's corporate authorities must estimate the amount of the tax levy; and,

WHEREAS, the amount of taxes ext	ended in the 20)24 tax year	was \$ 773,54	6; and,		
NOW, THEREFORE, BE IT RESOLVED Barrington, Lake County, Illinois as follows:), by the Presid	ent and Boa	rd of Trustees	of the Village of North		
SECTION 1: It is determined that the amount of taxes to be levied for tax year 2025 by the Village of North Barrington, exclusive of bonds and election costs, is estimated to be \$which is not more than 105% of the 2024 tax extension.						
SECTION 2: The Village does not intend to the Village is not required to publish notice in Taxation Act.	•	•	•	•		
SECTION 3: The Village Administrator is he	reby authorized	d to publicly	post the 2025	5 tax levy estimate.		
PASSED THIS 19 th DAY OF NOVEMBER, 2025	BY ROLL CALL	VOTE AS FO	LLOWS:			
Trustee Sarah L. Creviston Trustee Robin R. Kelleher	Ayes	Nays	Absent	Abstain		
Trustee Rick Mignano Trustee Neil Morrow Trustee Martin Pais Trustee Mark Vandenbergh						
President Sweet McDonnell						
	APPROVED TH	IS 19 TH DAY	OF NOVEMBE	R, 2025		
(SEAL)						
-	Village Preside	nt. Eleanor S	Sweet McDon	nell		
ATTEST:		, =				
ATILST.						
Village Clerk, John A. Lobaito						

10:03 AM 11/12/25

Village of North Barrington Unpaid Warrants

As of November 19, 2025

Date	Num	Memo	Account	Class	Open Balance
Alan Horticultu 11/19/2025		2025-2026 SNOW REMOVAL (1/5)	30.5030 · Snow Removal	General Fund	27,400.00
Total Alan Horti	culture	(13)			27,400.00
Camiros, LTD 11/19/2025	0022270-IN	ZONING CODE UPDATE	10.5417 · Zoning Ordinance Updates	General Fund	1,120.00
Total Camiros,	LTD				1,120.00
Chief County A 11/19/2025	ssessment Office	VILLAGE MAPS	10.5730 · Office Supplies	General Fund	60.00
Total Chief Cou	nty Assessment Office				60.00
Comcast 11/19/2025	*9391 10.20-11.19.25	SERVICE: 10/20/25-11/19/25	10.5412 · Internet	General Fund	251.00
Total Comcast					251.00
Comcast Busin 11/19/2025 11/19/2025	ness 255610115 253145713	NOVEMBER 2025 OCTOBER 2025	10.5600 · Phone Services 10.5600 · Phone Services	General Fund General Fund	299.54 299.54
Total Comcast I	Business				599.08
ComEd 11/19/2025 11/19/2025 11/19/2025	*2222 / 10.20.25 *2222 / 10.16.25 *2111/ 09.08-10.08.2	STREET LIGHTS - SERVICE: 09/18/25-10/20/25 REFRESH FEE - ELEC. AGGREGATION TRAFFIC LIGHTS - SERVICE: 09/08/25-10/08/25	30.5020 · Utilties 30.5020 · Utilties 30.5020 · Utilties	General Fund General Fund General Fund	52.10 127.00 37.87
Total ComEd					216.97
David Coons. 11/19/2025	50/50 TREE PROGRAM	50/50 TREE COST SHARE PROGRAM	10.5421 · 50/50 Tree Program	General Fund	400.00
Total David Coo	ons.				400.00
Ela Township I 11/19/2025 11/19/2025	Highway Dept. 1334 1334	PUBLIC WORKS - 10/01/25-10/31/25 STREET REPAIR - 10/01/25-10/31/25	30.5015 · Public Works 8100.01 · Engineering Special Project	General Fund General Fund	4,955.50 7,224.50
Total Ela Towns	ship Highway Dept.				12,180.00
Enhanced Netv 11/19/2025	works 20250537	SEPTEMBER 2025	10.5240 · IT Consulting Services	General Fund	2,123.75
Total Enhanced	Networks				2,123.75
Fuqua Winter I 11/19/2025 11/19/2025	.td. 14075 14073	GHO PROJECT - OCTOBER 2025 GENERAL - OCTOBER 2025	60.8204 · Grassmere Farms/Haverton/Duck P 10.5220 · Legal	Capital Projects Capital Projects	1,057.50 1,575.00
					Page 1

Village of North Barrington Unpaid Warrants

As of November 19, 2025

Date	Num	Memo	Account	Class	Open Balance
Total Fuqua Winte	r Ltd.				2,632.50
Gladson Varghes 11/19/2025 Pl	e. ERMIT #: 23-020 W	T&A REFUND	Trust & Agency.	Trust & Agency	567.50
Total Gladson Varg	ghese.				567.50
	counting & Prof. Servi	ices OCTOBER 2025	10.5260 · Accounting Services	General Fund	2,625.00
Total Governmenta	al Accounting & Prof. Se	ervices			2,625.00
International Code 11/19/2025 Q	e Council, Inc. 15.000036552	ANNUAL MEMBERSHIP	12.5811 · Membership Dues & Subscriptions	General Fund	170.00
Total International	Code Council, Inc.				170.00
Johnson Cleaning 11/19/2025 46	g 6787	OCTOBER 2025	5706.4 · Cleaning Services	General Fund	219.00
Total Johnson Clea	aning				219.00
Kimley-Horn & As 11/19/2025 33	ssociates, Inc. 3765481	VILLAGE WIDE PARKS PLAN	8002.2 · 5-Year Plan	Capital Projects	18,295.00
Total Kimley-Horn	& Associates, Inc.				18,295.00
Lake County Mun 11/19/2025 Ti	icipal League RAINING 11.05.25	EMERGENCY READINESS FOR LOCAL GOV'S	10.5650 · Meetings & Travel	General Fund	50.00
Total Lake County	Municipal League				50.00
Lake County Sher 11/19/2025 30	riff's Office 00036672	NOVEMBER 2025	20.5201 · IGA - Police Services	General Fund	29,484.38
Total Lake County	Sheriff's Office				29,484.38
Lauterbach & Ame 11/19/2025 11	en, LLP 10617	FINAL BILLING - APRIL 30, 2025	10.5265 · Audit Services	General Fund	2,000.00
Total Lauterbach &	Amen, LLP				2,000.00
Mo Ashab 11/19/2025 No	OVEMBER 2025	NOVEMBER 2025	10.5250 · Treasurer's Services	General Fund	200.00
Total Mo Ashab					200.00
Myriad Creative S 11/19/2025 IN	ervices, LLC IV-000385	GENERAL SITE UPDATES - NOVEMBER 2025	10.5245 · Website	General Fund	437.50
Total Myriad Creati	ive Services, LLC				437.50
Natalie P. Karney,	, P.E.				

10:03 AM 11/12/25

Village of North Barrington Unpaid Warrants

As of November 19, 2025

Date	Num	Memo	Account	Class	Open Balance
11/19/2025	OCTOBER 2025	OCTOBER 2025	10.5235 · Health Officer	General Fund	1,235.00
Total Natalie P.	Karney, P.E.				1,235.00
Orkin 11/19/2025	287228591	SERVICE: NOVEMBER 2025	10.5745 · Pest Control	General Fund	72.00
Total Orkin					72.00
Quill LLC 11/19/2025	46367668	ENGRAVED SIGN W/ METAL BASE	10.5730 · Office Supplies	General Fund	24.58
Total Quill LLC					24.58
Rafferty Archit 11/19/2025	ects 4483	SERVICE: 10/03/25-11/07/25	12.5100 · Building and Zoning Officer	General Fund	7,525.00
Total Rafferty A	rchitects				7,525.00
Robinson Eng 11/19/2025 11/19/2025 11/19/2025 11/19/2025 11/19/2025 11/19/2025 11/19/2025 11/19/2025 Total Robinson Susan Allman	NOVEMBER 2025 NOVEMBER 2025 NOVEMBER 2025 NOVEMBER 2025 NOVEMBER 2025 NOVEMBER 2025 NOVEMBER 2025 NOVEMBER 2025 NOVEMBER 2025 NOVEMBER 2025	INSPECTION - 430 HALCYON LN. PROFESSIONAL ENG. SERVICES UTILITY PLAN REVIEW - COMCAST PLAN REVIEW - 120 KAITLINS WAY PLAN REVIEW - 240 HONEY LAKE CT. INSPECTION - 50 S. WYNSTONE DR. PLAN REVIEW - 115 OAK LEAF LN PLAN REVIEW - 250 HONEY LAKE CT. PROFESSIONAL ENG. SERVICES - GIS	Trust & Agency. 17.5125 · Engineer Consulting 17.5114 · Plan Review Trust & Agency. 17.5125 · Engineer Consulting	Trust & Agency General Fund General Fund Trust & Agency Trust & Agency Trust & Agency Trust & Agency Trust & Agency General Fund	583.50 2,030.00 710.50 609.00 1,459.50 427.50 2,537.50 1,624.00 179.00
11/19/2025	197	SERVICE: 10/02/25-11/06/25	15.5070 · Forester Services	General Fund	950.00
Total Susan All	man				950.00
Tammie Maho 11/19/2025	ney. FALL FEST REIMB.	PARKS 5-YEAR MASTER PLAN POSTERS	8002.2 · 5-Year Plan	Capital Projects	48.36
Total Tammie N	/lahoney.				48.36
Village of Tow 11/19/2025		TRAFFIC CONTROL AGREEMENT - 2025-2026 - (1 OF 4)	20.5202 · IGA - NB School Traffic Control	General Fund	2,090.49
Total Village of	Tower Lakes				2,090.49
TOTAL					123,137.61

Village of North Barrington Checks Written October 2025

Туре	Num	Date	Name	Memo	Account	Paid Amount
Check		10/31/2025		Service Charge	00.1000 · BB&T Checking - 6814	
TOTAL				Service Charge	10.5280 · Administration	-50.55 -50.55
Check	EFT	10/01/2025	Myriad Creative Services, LLC	WEB HOSTING SERVICES - OCTOBER 2025, INV #: INV-000337	00.1000 · BB&T Checking - 6814	
TOTAL				WEB HOSTING SERVICES - OCTOBER 2025	10.5245 · Website	-50.00 -50.00
Check	EFT	10/14/2025	Leaf	INVOICE: 19039334	00.1000 · BB&T Checking - 6814	
TOTAL				COPIER SYSTEM	10.5205 · Copier Lease/Maintenance	-180.61 -180.61
Check	EFT*0559	10/01/2025	First Bankcard	*0559 - 09.03.25 CONF. #: AUTO PAY	00.1000 · BB&T Checking - 6814	
				WATER COFFEE AMAZON AMAZON AMAZON ZOOM CONSTANT CONTACT WATER COFFEE	10.5731 · Building Supplies 10.5730 · Office Supplies 10.5730 · Office Supplies 10.5730 · Office Supplies 10.5400 · Membership Dues & Subscriptions 10.5400 · Membership Dues & Subscriptions 10.5731 · Building Supplies	-29.83 -203.43 -22.89 -161.88 -15.99 -59.00 -7.19
TOTAL				WW.2.4.0017.22	10.0701 Banding Supplies	-500.21
Check	EFT*2302	10/01/2025	First Bankcard	*2302 - 09.03.25 CONF. #: AUTO PAY	00.1000 · BB&T Checking - 6814	
				METROPOLITAN MAYOR GLOBAL LEADERS RAVINIA PARKING AT&T APPLE	10.5650 · Meetings & Travel 10.5650 · Meetings & Travel 10.5650 · Meetings & Travel 10.5600 · Phone Services 10.5400 · Membership Dues & Subscriptions	-150.00 -56.00 -25.00 -57.60 -0.99
TOTAL						-289.59
Check	26764	10/01/2025	Sue Murdy	SEPTEMBER 2025	00.1000 · BB&T Checking - 6814	
TOTAL				SEPTEMBER 2025 (174 HRS)	10.4056 · Administrative Assistant #1	-4,872.00 -4,872.00
Check	26767	10/01/2025	John Lobaito	SEPTEMBER 2025	00.1000 · BB&T Checking - 6814	
TOTAL				SEPTEMBER 2025 (121.5 HOURS)	10.4050 · Administrator	-11,664.00 -11,664.00

Village of North Barrington Checks Written October 2025

Туре	Num	Date	Name	Memo	Account	Paid Amount
Check	26768	10/07/2025	Bella Lukes	Fall Festival -2025	00.1000 · BB&T Checking - 6814	
TOTAL			2025 Fall Festival	Bella Lukes - Fall Festival Remainder -	40.5020 · Fall Fest	-60.00 -60.00
Check	26800	10/22/2025	IML Risk Management Associatio	n 2026 Annual Contribution - Acct. No. 0415	00.1000 · BB&T Checking - 6814	
TOTAL				Illinois Municipal League Risk Management Association - 2026	10.5300 · Liability Insurance	-15,418.80 -15,418.80
					TOTAL CHECKS WRITTEN:	33,085.76