



## AGENDA COVER SHEET

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**To:** President and Board of Trustees

**From:** John A. Lobaito, Village Administrator

**Date:** April 15, 2024

**Subj:** Fiscal Year End 2025 Budget

**Attachment:** 1. Ordinance Adopting the FYE 2025 Budget

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**Board Action Requested:** Motion to pass an Ordinance adopting the FYE 2025 budget and authorize the drafting of the Appropriation Ordinance.

### Highlights of the Budget

1. The proposed FYE 2025 Operating budget of \$1,374,670 is presented as a balanced budget. The planned expenditures are less than the anticipated revenues of \$1,796,281.
2. The proposed budget anticipates revenues over expenditures of \$421,611.
3. Budgeted expenditures increased 4.5% or \$59,067 compared to FYE 2024 budget. The increase is attributed to increase in salaries, contractual increase for police services, snow and ice management services, and Building Department activities.
4. The proposed budget includes a \$500,000 transfer to the Capital Projects Fund from FYE 2025 revenues.
5. Capital Projects Fund (CPF) expenditures are budgeted at \$1,933,700 for Village facilities, Stormwater Infrastructure improvements, street improvements, and Technology projects.
6. The 5-year Capital Improvement Plan (CIP) that serves as the planning instrument for maintaining and/or replacing Village assets reflects a total 5-year expenditure of \$6,090,000.
7. \$350,000 transfer from the Motor Fuel Tax Fund to Capital Projects Fund for the 2024 street maintenance program. An additional one-time revenue of \$200,809 from the Rebuild Illinois program is being assigned to the street program for a total of \$550,809.

The President and Board of Trustees held a public meeting on March 20, 2024 to consider the proposed FYE 2025 budget and capital spending plan. No public comment was received.

**Revenue:** Anticipated revenue in the General Fund is projected to increase compared to FYE 2024 budgeted revenues by \$183,358 for a total project revenue of \$1,796,281. The projected increase is based on state tax distribution trends over the past three years.

Motor Fuel Tax funds received from the state gas tax are restricted funds. North Barrington has further restricted the use of these revenues by limiting MFT expenditures to street repairs and associated costs. No MFT funds are used for Village day-to-day operational expenditures. Revenues are expected to increase slightly compared to FYE 2024 by an estimated \$21,000. The single largest increase is from the Transportation Renewal component of the gas tax of \$16,000.

**Expenditure:** The increase in General Fund budgeted expenditures compared to FYE 2024 is \$59,067. The following items contributed to the increase.

1. \$19,000            Salaries
2. \$5,000            Police Services (2<sup>nd</sup> year of 3-year contract)
3. \$10,000           Snow & Ice Management Services (3<sup>rd</sup> year of 3-year contract)
4. \$24,000           Building & Zoning Dept

**Capital Projects Fund (CPF):** The Village Board created this fund in May 2021 to separate the Villages capital expenditures from its operational expenses. This separate accounting improves budget management for both the operating fund and Capital Projects Fund. Moving capital expenditures out of the operating fund minimizes large swings in expenditures and allows for a clear examination of the Villages year-over-year operating expenses.

The Village Board past practice has been to transfer funds from the General Fund to the Capital Projects Fund for future planned capital projects. The amount varies depending on the difference between revenues and expenditures in any given fiscal year. The proposed General Fund budget projects a surplus and therefore a \$500,000 transfer into the CPF is planned. If the projections hold true, the transfer will be made at the end of the fiscal year.

**5-Year CIP:** The proposed CIP is a dynamic planning and management tool for the Village Board to coordinate the financing and timing of capital expenditures. The plan provides a blueprint for improving/maintaining the community's infrastructure and facilities. The CIP is divided into four (4) categories: Public Infrastructure, Facilities, IT Systems, and Street Maintenance Program. This fiscal year's planned expenditures total \$1,933,700.

The notable project this year is Haverton/Grassmere/Oaksbury Storm Water Mitigation project budgeted at \$1,250,000. It is anticipated that the construction of the project will begin in 2025. However, if the \$2.5 million DCEO grant is not received, the project will be delayed.

The Plan also includes \$525,000 for the 2024 Street Maintenance Program. Approximately 1.2 miles of streets will be resurfaced in the program. The Rebuild Illinois revenues will be used to fund a part of the project.

**GENERAL FUND**

**REVENUES & EXPENSES**

**FISCAL YEAR END 2025**

**VILLAGE OF NORTH BARRINGTON**

**Village of North Barrington**  
**Fiscal Year End 2025**  
**Proposed Budget**

**General Fund**

**General Fund Revenues**

	Fiscal Year Ending April 30, 2021 Actual	Fiscal Year Ending April 30, 2022 Actual	Fiscal Year Ending April 30, 2023 Actual	Fiscal Year Ending April 30, 2024 Budget	Fiscal Year Ending April 30, 2024 Projected Year End	Fiscal Year Ending April 30, 2025 Proposed Budget
<b>Property Taxes</b>	<b>684,474</b>	<b>701,791</b>	<b>733,663</b>	<b>744,913</b>	<b>746,217</b>	<b>746,931</b>
Property Taxes - Corporate	354,243	357,490	417,187	401,484	403,536	403,502
Property Taxes - Roads	17,771	19,564	1	50,000	49,881	50,000
Property Taxes - Police	302,778	316,346	307,688	284,929	284,317	284,929
Property Taxes - Audit	9,682	8,391	8,787	8,500	8,483	8,500
<b>State Tax Distributions</b>	<b>515,165</b>	<b>748,352</b>	<b>833,525</b>	<b>685,605</b>	<b>839,000</b>	<b>813,000</b>
State Income Tax	319,601	446,208	512,666	443,474	525,000	525,000
Sales Tax	66,660	166,765	173,435	125,973	185,000	165,000
Use Tax	122,601	119,313	129,124	101,967	110,000	110,000
Pers. Prop. Replacement Tax	4,140	11,203	13,307	9,957	13,500	8,000
Cannabis Use Tax	2,162	4,863	4,993	4,234	5,500	5,000
<b>Franchise Fees</b>	<b>76,219</b>	<b>62,762</b>	<b>81,611</b>	<b>72,500</b>	<b>83,200</b>	<b>75,000</b>
AT&T Uverse	2,101	2,130	2,272	2,000	2,500	2,300
AT&T Long Distance	3,504	2,109	1,917	2,000	2,200	4,200
Comcast	70,615	56,023	74,922	68,500	75,000	68,500
Other Franchise Fees	-	2,500	2,500	-	3,500	-
<b>Permits / Filing Fees</b>	<b>84,083</b>	<b>167,095</b>	<b>112,886</b>	<b>86,055</b>	<b>98,550</b>	<b>98,800</b>
Application Fees	3,310	6,900	7,635	7,000	5,000	-
Building Permit Fees	63,495	124,654	85,966	75,000	80,000	90,000
Home Occupation Fees	25	75	25	30	25	-
Septic Registration	225	150	175	225	175	-
Septic Permit	1,150	350	4,775	300	2,250	3,000
Golf Cart Permits	-	-	400	-	300	300
Tree Removal	450	1,400	1,100	500	300	-
Watershed Development Permit	-	2,550	7,150	3,000	10,500	5,500
<b>Fines - Police</b>	<b>1,109</b>	<b>3,000</b>	<b>2,444</b>	<b>2,300</b>	<b>500</b>	<b>1,000</b>
<b>Liquor Licenses</b>	<b>4,350</b>	<b>2,250</b>	<b>4,250</b>	<b>4,250</b>	<b>4,250</b>	<b>4,250</b>
<b>Road Impact Fees</b>	<b>-</b>	<b>4,500</b>	<b>1,500</b>	<b>-</b>	<b>2,000</b>	<b>1,000</b>
<b>Interest Income</b>	<b>8,980</b>	<b>2,894</b>	<b>56,547</b>	<b>15,000</b>	<b>84,000</b>	<b>50,000</b>
<b>Board of Appeals Income</b>	<b>-</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>
<b>Impact Fee - Parks</b>	<b>4,903</b>	<b>4,932</b>	<b>5,238</b>	<b>-</b>	<b>-</b>	<b>4,000</b>
<b>Other Income</b>	<b>24,515</b>	<b>208,445</b>	<b>26,239</b>	<b>2,000</b>	<b>18,000</b>	<b>2,000</b>
<b>Total General Fund Revenues</b>	<b>1,403,799</b>	<b>1,906,321</b>	<b>1,858,203</b>	<b>1,612,923</b>	<b>1,876,017</b>	<b>1,796,281</b>

**Village of North Barrington**  
**Fiscal Year End 2025**  
**Proposed Budget**

**8E**

**General Fund**

	Fiscal Year Ending April 30, 2021 Actual	Fiscal Year Ending April 30, 2022 Actual	Fiscal Year Ending April 30, 2023 Actual	Fiscal Year Ending April 30, 2024 Budget	Fiscal Year Ending April 30, 2024 Projected Year End	Fiscal Year Ending April 30, 2025 Proposed Budget
<b>General Fund Expenditures</b>						
<b>Salaries &amp; Benefits</b>	<b>159,130</b>	<b>165,281</b>	<b>154,201</b>	<b>241,503</b>	<b>159,876</b>	<b>261,120</b>
Administrator	46,443	99,320	109,173	115,000	111,210	125,000
Administrative Assistant #1	3,966	35,147	-	35,000	38,719	50,000
Administrative Assistant #2			-	65,000	-	60,000
PT Help	101,066	25,001	43,737	20,000	8,387	20,000
Payroll Taxes	7,655	5,813	1,291	6,503	1,560	6,120
<b>Administration Expense</b>	<b>120,893</b>	<b>122,423</b>	<b>116,329</b>	<b>192,450</b>	<b>156,016</b>	<b>188,450</b>
Copier Lease & Maintenance	3,763	2,983	2,808	6,000	4,120	5,000
Codification Services	2,613	898	691	3,000	625	3,000
Paratransit Services - PACE	150	150	150	150	150	150
Vehicle Stickers	-	1,323	1,053	-	1,053	-
Bank Service Fee	219	249	342	500	335	500
Membership Dues & Subscriptions	3,933	2,952	4,378	8,300	5,809	9,000
Flint Creek Watershed Partnership	2,600	1,500	1,427	-	1,500	1,500
Internet	1,855	2,138	2,083	2,400	1,358	2,000
Postage	2,054	1,955	2,318	3,100	2,500	3,000
Printing	824	421	2,486	2,500	4,000	3,000
Publishing & Recording Fees	610	214	613	1,500	500	1,000
Phone Services	4,553	4,400	4,597	4,000	4,691	4,400
Meetings & Travel	418	2,190	2,252	3,000	4,341	3,500
Office Supplies	1,116	1,891	3,366	3,000	5,596	4,000
BACOG Dues	10,000	-	-	10,000	-	10,000
Contingency	-	1,716	-	1,000	-	1,000
CARES Act Expense	-	4,158	-	-	21,259	-
Legal	39,969	33,887	22,352	55,000	28,125	50,000
Mosquito Abatement	17,406	21,296	5,913	25,000	12,180	20,000
Website	-	425	4,398	4,000	1,172	4,000
Treasurer Services	1,100	1,200	1,200	1,200	1,200	2,400
Accounting Services	4,980	12,101	30,000	30,000	30,000	30,000
Audit	9,100	9,400	9,700	10,300	10,000	12,000
Village Recognition			-	2,500	1,300	3,000
Liability Insurance	13,630	14,976	14,202	16,000	14,202	16,000
<b>Village Hall</b>	<b>11,196</b>	<b>10,558</b>	<b>26,970</b>	<b>45,900</b>	<b>23,960</b>	<b>45,500</b>
Building Maintenance & Repair	433	3,651	12,126	8,700	4,193	8,700
Contracted Services:						
Fire/Security Alarm Maintenance	2,442	-	1,241	1,500	2,358	2,000
Generator Maintenance	-	-	450	500	813	600
HVAC Maintenance	220	-	600	1,000	1,806	1,500
Cleaning Services	-	1,765	1,683	3,000	2,264	1,200
Windows/Gutter Cleaning	-	-	-	1,400	-	1,400
Landscape Maintenance	2,267	1,850	8,388	18,000	10,552	18,000
Mechanical Maintenance:						
Electrical Supply & Repair	-	-	-	3,000	-	3,000
Plumbing	-	-	-	3,000	-	3,000
Building Supplies	403	3,009	2,000	2,500	1,013	2,500
Lake County Water Supply Permit	-	243	256	300	256	300
Pest Control	-	-	235	500	706	800
Property Maintenance	3,600	-	-	-	-	-
Water	468	-	-	-	-	-
Well Maintenance	-	-	-	1,000	-	1,000
Contingency	1,363	40	(9)	1,500	-	1,500



**Village of North Barrington**  
**Fiscal Year End 2025**  
**Proposed Budget**

**8E**

**General Fund**

	Fiscal Year Ending April 30, 2021 Actual	Fiscal Year Ending April 30, 2022 Actual	Fiscal Year Ending April 30, 2023 Actual	Fiscal Year Ending April 30, 2024 Budget	Fiscal Year Ending April 30, 2024 Projected Year End	Fiscal Year Ending April 30, 2025 Proposed Budget
<b>Health &amp; Sanitation</b>	<b>3,328</b>	<b>5,031</b>	<b>5,538</b>	<b>6,300</b>	<b>5,459</b>	<b>6,300</b>
Health Officer	3,328	4,894	5,394	5,500	5,416	5,500
Membership Dues & Subscriptions	-	137	144	300	44	300
Contingency	-	-	-	500	-	500
<b>Environmental &amp; Health Commission</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>4,100</b>	<b>9,000</b>
Enviornmental & Health Commision	-	-	-	2,000	200	2,000
50/50 Tree Program	-	-	-	8,000	3,900	7,000
<b>Information Technology (IT)</b>	<b>20,708</b>	<b>43,898</b>	<b>26,478</b>	<b>42,000</b>	<b>34,013</b>	<b>43,000</b>
IT Annual Licensing	-	10,013	7,589	12,000	12,754	13,000
Consulting Services	20,708	33,885	18,888	30,000	21,259	30,000
<b>Building Department</b>	<b>56,359</b>	<b>58,513</b>	<b>64,804</b>	<b>66,800</b>	<b>84,763</b>	<b>90,800</b>
Bldg & Zoning Officer	33,828	48,895	49,823	50,000	64,859	70,000
Inspections	10,989	9,473	14,837	16,000	19,703	20,000
Engineering	11,397	-	-	-	-	-
Membership Dues & Subscriptions	145	145	145	300	200	300
Contingency	-	-	-	500	-	500
<b>Forester</b>	<b>6,899</b>	<b>15,325</b>	<b>17,111</b>	<b>27,500</b>	<b>17,709</b>	<b>27,500</b>
Forester Services	6,438	5,888	5,016	6,700	6,772	6,700
Tree Planting/Removals	314	9,437	12,095	20,000	10,938	20,000
Membership Dues & Subscriptions	147	-	-	300	-	300
Contingency	-	-	-	500	-	500
<b>Engineering</b>	<b>13,767</b>	<b>23,309</b>	<b>32,370</b>	<b>55,000</b>	<b>39,179</b>	<b>54,000</b>
Engineer Consulting	5,465	14,373	22,057	35,000	29,514	35,000
Plan Review	7,302	5,116	7,303	7,000	7,062	8,000
Inspections	-	1,316	-	8,000	-	6,000
NPDES Permit( MS 4 )	1,000	2,504	3,010	5,000	2,603	5,000
<b>50/50 Culvert Program</b>	<b>-</b>	<b>3,600</b>	<b>-</b>	<b>4,800</b>	<b>-</b>	<b>-</b>
<b>Police Service</b>	<b>383,599</b>	<b>393,164</b>	<b>396,141</b>	<b>353,500</b>	<b>327,835</b>	<b>358,500</b>
IGA - NB School Traffic Control	3,696	6,911	7,633	8,500	9,780	8,500
IGA Police Services	379,903	386,253	388,508	345,000	318,055	350,000
<b>Highway &amp; Streets (Road Dept.)</b>	<b>170,261</b>	<b>179,200</b>	<b>184,769</b>	<b>203,150</b>	<b>190,412</b>	<b>214,000</b>
Public Works	13,069	24,735	33,003	50,000	45,370	50,000
Roads - Miscellaneous	-	-	-	-	-	-
Misc.	1,695	-	-	-	-	-
Road Maintainence & Construction	7,444	-	-	-	-	-
Utilities	726	1,040	891	1,000	855	1,000
Engineering	5,594	-	-	-	-	-
Snow Removal	135,100	139,150	139,150	139,150	139,150	150,000
Maintenance/Storm Cleanup	6,633	14,275	11,726	13,000	5,037	13,000
<b>Parks</b>	<b>7,948</b>	<b>14,519</b>	<b>20,693</b>	<b>50,000</b>	<b>27,370</b>	<b>50,000</b>
Programs -	-	-	-	-	-	-
Summer Events	-	2,832	5,085	10,000	5,085	10,000
Fall Fest	-	8,841	9,755	15,000	9,755	15,000
Spring Events	-	-	-	3,100	-	3,100
Winter Events	-	-	-	5,000	-	5,000
Santa Event	-	-	-	-	-	-
Eton Rentals	915	1,026	1,505	1,400	1,225	1,400
Landscape Maintenance	7,033	1,820	4,348	15,000	11,305	15,000
Contingency	-	-	-	500	-	500
IT Hardware	10,779	-	-	-	-	-
<b>Emergency Services</b>	<b>215</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Electronic Mailing	21	-	-	-	-	-
Bond Release	-	21,400	-	-	-	-

**Village of North Barrington  
Fiscal Year End 2025  
Proposed Budget**

**8E**

**General Fund**

	Fiscal Year Ending April 30, 2021 Actual	Fiscal Year Ending April 30, 2022 Actual	Fiscal Year Ending April 30, 2023 Actual	Fiscal Year Ending April 30, 2024 Budget	Fiscal Year Ending April 30, 2024 Projected Year End	Fiscal Year Ending April 30, 2025 Proposed Budget
Zoning Board of Appeals	-	153	2,793	20,500	3,724	25,500
Dues & Expenses	-	-	-	500	-	500
Zoning Ordinance Updates	-	153	2,793	20,000	3,724	25,000
Plan Commission	-	-	-	1,000	-	1,000
Employment Benefits	10,372	-	-	-	-	-
<b>Total General Fund Expenditures</b>	<b>954,302</b>	<b>1,031,374</b>	<b>1,048,196</b>	<b>1,315,603</b>	<b>1,074,417</b>	<b>1,374,670</b>
<b>Net Income</b>	<b>479,883</b>	<b>874,947</b>	<b>810,007</b>	<b>-</b>	<b>801,600</b>	<b>421,611</b>
<i>General Fund Summary</i>						
Carry Over from Prior Year	2,241,678	2,721,561	1,589,234		1,798,935	1,900,535
Total Fund Revenue	1,571,398	1,906,321	1,858,203		1,876,017	1,796,281
Total Fund Expenditures	1,091,515	1,031,374	1,048,196		1,074,417	1,374,670
Restricted Funds - Capital Transfer	-	200,000	600,306		700,000	500,000
Fund Carry Over (or Deficit)	2,721,561	3,396,508	1,798,935		1,900,535	1,822,146

# **MOTOR FUEL TAX (MFT)**

**FISCAL YEAR END 2025**

**VILLAGE OF NORTH BARRINGTON**



**Village of North Barrington**  
**Fiscal Year End 2025**  
**Proposed Budget**

	Fiscal Year Ending April 30, 2021 Actual	Fiscal Year Ending April 30, 2022 Actual	Fiscal Year Ending April 30, 2023 Actual	Fiscal Year Ending April 30, 2024 Budget	Fiscal Year Ending April 30, 2024 Projected	Fiscal Year Ending April 30, 2025 Proposed Budget
<b>Motor Fuel Tax Fund (MFT)</b>						
MFT Revenue						
Allotment from State	91,805.00	87,380.00	65,062.18	87,100.00	87,100.00	87,100.00
Transportation Renewal	17,290.00	34,088.00	51,429.21	34,000.00	34,000.00	50,000.00
Rebuild Illinois	100,405.00	66,936.00	33,468.21	-	33,468.00	-
Interest Income	567.00	10,907.00	22,368.48	15,000.00	-	20,000.00
<b>Total MFT Revenue</b>	<b>210,067.00</b>	<b>199,311.00</b>	<b>172,328.08</b>	<b>136,100.00</b>	<b>154,568.00</b>	<b>157,100.00</b>
MFT Expenditures						
Street Maintenance & Repairs	-	-	451,031.30	-	-	-
Engineering	-	-	-	-	-	-
Bank Fee	-	-	88.19	-	85.00	85.00
<b>Total MFT Expenditures</b>	<b>-</b>	<b>-</b>	<b>451,119.49</b>	<b>-</b>	<b>85.00</b>	<b>85.00</b>
					154,483.00	
<b>Fund Summary</b>						
Carry Over from Prior Year	87,707.00	297,774.00	486,677.00		207,973.00	362,456.00
Total Fund Revenue	210,067.00	199,311.00	172,327.00		154,568.00	157,100.00
Total Fund Expenditures	-	-	451,031.00		85.00	85.00
Transfer to CIP Fund	-	-	-		-	350,000.00
<b>Fund Carry Over (or Deficit)</b>	<b>297,774.00</b>	<b>497,085.00</b>	<b>207,973.00</b>		<b>362,456.00</b>	<b>169,471.00</b>

# **CAPITAL PROJECT FUND (CPF)**

**FISCAL YEAR END 2025**

**VILLAGE OF NORTH BARRINGTON**

**Village of North Barrington**  
**Fiscal Year End 2025**  
**Proposed Budget**

**Capital Project Fund (CPF)**

	Fiscal Year Ending April 30, 2022 Actual	Fiscal Year Ending April 30, 2023 Actual	Fiscal Year Ending April 30, 2024 Budget	Fiscal Year Ending April 30, 2024 Year End Estimate	Fiscal Year Ending April 30, 2025 Proposed
<b>CPF Revenue</b>					
Transfer from Corporate Fund	200,000.00	-	-	700,000.00	500,000.00
Transfer from DECO Grant	-	-	-	-	2,500,000.00
Transfer of MFT Funds	-	-	-	-	350,000.00
Transfer of Rebuild Illinois Funds	-	-	-	-	200,809.26
Interest Income	-	33,498.23	-	7,222.00	5,000.00
<b>Total CPF Revenue</b>	<b>200,000.00</b>	<b>33,498.23</b>	<b>-</b>	<b>707,222.00</b>	<b>3,555,809.26</b>
<b>CPF Expenditures</b>					
Capital Projects	200,000.00	477,058.00	985,950.00	461,390.00	1,929,700.00
<b>Total Expenditures</b>	<b>200,000.00</b>	<b>477,058.00</b>	<b>985,950.00</b>	<b>461,390.00</b>	<b>1,929,700.00</b>
<b>Fund Summary</b>					
Carry Over from Prior Year	-	1,660,938.00		2,268,715.23	2,514,547.23
Total Fund Revenue	200,000.00	33,498.23		707,222.00	3,555,809.26
Total Fund Expenditures	200,000.00	477,058.00		461,390.00	1,929,700.00
Transfer In(Out)	-	1,051,337.00		-	
<b>Fund Carry Over (or Deficit)</b>	<b>1,500,000.00</b>	<b>2,268,715.23</b>		<b>2,514,547.23</b>	<b>4,140,656.49</b>