



## AGENDA COVER SHEET

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**To:** President and Board of Trustees

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

**Date:** May 21, 2025

**Subj:** Fiscal Year End 2026 Budget

**Attachment:** Ordinance Adopting the FYE 2026 Budget

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**Board Action Requested:** Motion to pass an Ordinance adopting the FYE 2026 budget and authorize the drafting of the Appropriation Ordinance.

### Highlights of the Budget

1. The proposed FYE 2026 Operating budget of \$1,456,088 is presented as a balanced budget. The planned expenditures are less than the anticipated revenues of \$1,855,996.
2. The proposed budget anticipates revenues over expenditure of \$399,909.
3. Budgeted expenditure increased 5.7% or \$59,715 compared to FYE 2025 budget. The increase is attributed to increase in salaries, police services, and Zoning Code update.
4. The proposed budget includes a \$401,409 transfer to the Capital Projects Fund from FYE 2026 revenues.
5. Capital Projects Fund (CPF) expenditures are budgeted at \$2,181,800 for Village facilities, Stormwater Infrastructure improvements, street improvements, and Technology projects.
6. The single highest expenditure in the CPF is related to the GHO project at \$1,600,000. The project is funding in part through a \$2.5 million DCEO reimbursement grant with Lake County Stormwater Management Commission.
7. The 5-year Capital Improvement Plan (CIP) that serves as the planning instrument for maintaining and/or replacing Village assets displays a total 5-year expenditure of \$8,042,500.
8. Total proposed FYE 2026 budget including General Fund expenditures and Capital expenditures is \$3,637,888.

The President and Board of Trustees held a public meeting on April 16, 2025 to consider the proposed FYE 2026 budget and capital spending plan. No public comment was received.

**Revenue:** Anticipated revenue in the General Fund is projected to increase compared to the prior fiscal year budgeted revenues by \$59,715 for a total project revenue of \$1,855,996. The projected increase is based on state tax distribution trends over the past three years.

**Motor Fuel Tax Revenues** received from the state gas tax are restricted funds. The Village Board has further restricted the use of these revenues by limiting MFT expenditure on street repairs and associated costs. No MFT funds are used for Village day-to-day operational costs. Revenues in FYE 2026 are expected to remain flat compared to FYE 2025 projected revenues.

**Expenditure:** The increase in General Fund budgeted expenditures compared to FYE 2025 is \$59,715. The following items contributed to the increase.

- |             |   |
|-------------|---|
| 1. \$19,618 | Salaries                                      |
| 2. \$15,000 | Police Services (contract expires 12/31/2025) |
| 3. \$30,000 | Zoning Code update                            |

**Capital Projects Fund (CPF):** The Village Board created the CPF in May 2021 to separate the Villages' capital expenditures from its day-to-day operational expenses. This separation improves management decisions. Moving capital expenditure into its own fund outside of the General Fund minimizes large dollar swings in the General Fund that can be misleading or misinterpreted as an operating expense and difficult to understand true operational costs over time.

**Funds Transfer from GF to CPF:** The Village Board past practice has been to transfer funds from the General Fund to the Capital Projects Fund for future planned capital expenses. The amount varies depending on the difference between revenues and expenditures in any given fiscal year. The proposed General Fund budget projects a surplus of \$401,409. This amount is planned to be transferred into the CPF at the end of the fiscal year.

**5-Year Capital Improvement Plan (CIP):** The proposed CIP is a dynamic planning and management tool for the Village Board to coordinate the timing and financing 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 \$2,181,800.

The most significant project this year is GHO Stormwater Mitigation project and is budgeted at \$1,600,000. The total project cost will not be known until the project is bid. It is anticipated that the construction of the project will begin in the winter 2025/spring 2026. The funding of the project is from a \$2.5 million DCEO reimbursement grant with the lead agency being Lake County Stormwater Management Commission.

The CIP also includes funds for two other significant projects; 1) engineering analysis to determine repair options to Biltmore Dr. extending from Signal Hill Dr. a distance of approximately 1,000 feet. This area of the road has shown signs of shifting towards Honey Lake, 2) funds to develop a 5-year Parks & Recreation comprehensive plan.

# **GENERAL FUND**

**(OPERATING FUND)**

**FISCAL YEAR END 2026**

**VILLAGE OF NORTH BARRINGTON**

# Village of North Barrington

## Fiscal Year End 2026 Budget

### General Fund

	Ending April 30, 2022 Actual	Fiscal Year Ending April 30, 2023 Actual	Fiscal Year Ending April 30, 2024 Actual	Fiscal Year Ending April 30, 2025 Budget	Fiscal Year Ending April 30, 2026 Final Budget
<b>General Fund Revenues</b>					
<b>Property Taxes</b>	<b>701,791</b>	<b>733,663</b>	<b>751,393</b>	<b>746,931</b>	<b>773,546</b>
Property Taxes - Corporate	357,490	417,187	406,695	403,502	434,551
Property Taxes - Roads	19,564	1	49,951	50,000	49,700
Property Taxes - Police	316,346	307,688	286,206	284,929	280,915
Property Taxes - Audit	8,391	8,787	8,540	8,500	8,380
<b>State Tax Distributions</b>	<b>748,352</b>	<b>833,525</b>	<b>948,975</b>	<b>813,000</b>	<b>829,000</b>
State Income Tax	446,208	512,666	600,242	525,000	525,000
Sales Tax	166,765	173,435	223,257	165,000	175,000
Use Tax	119,313	129,124	113,970	110,000	115,000
Pers. Prop. Replacement Tax	11,203	13,307	6,047	8,000	7,000
Cannabis Use Tax	4,863	4,993	5,458	5,000	7,000
<b>Franchise Fees</b>	<b>62,762</b>	<b>81,611</b>	<b>71,441</b>	<b>75,000</b>	<b>72,200</b>
AT&T Uverse	2,130	2,272	947	2,300	1,200
AT&T Long Distance	2,109	1,917	1,725	4,200	1,500
Comcast	56,023	74,922	67,568	68,500	68,500
Direct TV, LLC	2,500	2,500	1,201	-	1,000
<b>Permits / Filing Fees</b>	<b>135,929</b>	<b>107,051</b>	<b>114,258</b>	<b>98,800</b>	<b>102,900</b>
Application Fees	6,900	7,635	6,400	-	5,000
Building Permit Fees	124,654	85,966	98,308	90,000	90,000
Home Occupation Fees	75	25	-	-	-
Septic Permit/Registration	350	4,775	5,150	3,000	3,000
Golf Cart Permits	-	400	750	300	600
Tree Removal	1,400	1,100	400	-	300
Watershed Development Permit	2,550	7,150	3,250	5,500	4,000
<b>Miscellaneous Income</b>	<b>226,321</b>	<b>96,519</b>	<b>94,285</b>	<b>62,550</b>	<b>78,350</b>
Fines - Police	3,000	2,444	498	1,000	600
Liquor Licenses	2,250	4,250	4,250	4,250	4,250
Road Impact Fees	4,500	1,500	2,000	1,000	1,000
Traffic Signals IDOT Reimbursement	-	-	235	-	400
Interest Income	2,894	56,547	73,521	50,000	60,000
Board of Appeals Income	300	300	600	300	600
Impact Fee - Parks	4,932	5,238	4,420	4,000	4,000
Refuse Disposal Fee	-	-	-	-	2,500
Other Income	208,445	26,239	8,760	2,000	5,000
<b>Total General Fund Revenues</b>	<b>1,875,155</b>	<b>1,852,368</b>	<b>1,980,351</b>	<b>1,796,281</b>	<b>1,855,996</b>
<b>General Fund Expenditures</b>					
<b>Salaries &amp; Benefits</b>	<b>165,281</b>	<b>154,201</b>	<b>203,173</b>	<b>261,120</b>	<b>280,738</b>
Administrator	99,320	109,173	153,024	125,000	150,000
Administrative Assistant #1	35,147	-	47,427	50,000	50,000
Administrative Assistant #2	-	-	-	60,000	60,000
PT Help	25,001	43,737	2,497	20,000	15,000
Payroll Taxes	5,813	1,291	225	6,120	5,738

# Village of North Barrington

## Fiscal Year End 2026 Budget

### General Fund

	Ending April 30, 2022 Actual	Fiscal Year Ending April 30, 2023 Actual	Fiscal Year Ending April 30, 2024 Actual	Fiscal Year Ending April 30, 2025 Budget	Fiscal Year Ending April 30, 2026 Final Budget
<b>Administration Expense</b>	<b>122,423</b>	<b>116,329</b>	<b>158,143</b>	<b>188,450</b>	<b>209,150</b>
<i>Copier Lease &amp; Maintenance</i>	2,983	2,808	4,949	5,000	5,000
<i>Codification Services</i>	898	691	690	3,000	5,000
<i>Paratransit Services - PACE</i>	150	150	200	150	150
<i>Bank Service Fee</i>	249	342	(15)	500	-
<i>Membership Dues &amp; Subscriptions</i>	2,952	4,378	6,109	9,000	9,000
<i>Flint Creek/ Spring Creek Watershed Partnership</i>	1,500	1,427	1,500	1,500	1,500
<i>Internet</i>	2,138	2,083	2,301	2,000	3,000
<i>Postage</i>	1,955	2,318	3,111	3,000	3,500
<i>Printing</i>	421	2,486	2,570	3,000	3,500
<i>Publishing &amp; Recording Fees</i>	214	613	1,523	1,000	1,000
<i>Phone Services</i>	4,400	4,597	3,685	4,400	3,600
<i>Meetings &amp; Travel</i>	2,190	2,252	3,314	3,500	3,500
<i>Office Supplies</i>	1,891	3,366	5,387	4,000	5,000
<i>BACOG Dues</i>	-	-	-	10,000	10,000
<i>Legal</i>	33,887	22,352	15,872	50,000	50,000
<i>Mosquito Abatement</i>	21,296	5,913	25,245	20,000	25,000
<i>Annual Property Tax Reimbursement (Annex. Agreem</i>	-	-	-	-	3,000
<i>Website</i>	425	4,398	725	4,000	10,000
<i>Treasurer Services</i>	1,200	1,200	2,200	2,400	2,400
<i>Accounting Services</i>	12,101	30,000	30,000	30,000	31,500
<i>Audit</i>	9,400	9,700	11,800	12,000	12,000
<i>Village Recognition and Awards</i>	-	-	2,290	3,000	3,500
<i>Liability Insurance</i>	14,976	14,202	15,032	16,000	17,000
<i>Contingency</i>	1,716	-	-	1,000	1,000
<i>Miscellaneous</i>	-	-	1,313	-	-
<i>Bond Release</i>	-	-	18,341	-	-
<b>Village Hall</b>	<b>12,408</b>	<b>35,358</b>	<b>26,406</b>	<b>45,500</b>	<b>43,500</b>
<i>Building Maintenance &amp; Repair</i>	3,651	12,126	3,600	8,700	5,000
<i>Contracted Services:</i>					
<i>Fire/Security Alarm Maintenance</i>	-	1,241	1,487	2,000	2,000
<i>Generator Maintenance</i>	-	450	-	600	600
<i>HVAC Maintenance</i>	-	600	650	1,500	1,500
<i>Cleaning Services</i>	1,765	1,683	2,534	1,200	3,000
<i>Windows/Gutter Cleaning</i>	-	-	1,200	1,400	1,400
<i>Landscape Maintenance</i>	1,850	8,388	13,127	18,000	18,000
<i>Contracted Services - Other</i>	1,850	8,388	-	-	-
<i>Mechanical Maintenance:</i>					
<i>Electrical Supply &amp; Repair</i>	-	-	-	3,000	3,000
<i>Plumbing</i>	-	-	624	3,000	3,000
<i>General Repairs</i>	-	-	-	-	-
<i>Building Supplies</i>	3,009	2,000	1,083	2,500	2,500
<i>Lake County Water Supply Permit</i>	243	256	271	300	300
<i>Pest Control</i>	-	235	1,180	800	1,200
<i>Property Mainaintence</i>	-	-	-	-	-
<i>Water</i>	-	-	-	-	-

# Village of North Barrington

## Fiscal Year End 2026 Budget

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### General Fund

	Ending April 30, 2022 Actual	Fiscal Year Ending April 30, 2023 Actual	Fiscal Year Ending April 30, 2024 Actual	Fiscal Year Ending April 30, 2025 Budget	Fiscal Year Ending April 30, 2026 Final Budget
<i>Hinckley Springs Service</i>	-	-	-	-	-
<i>Water Softener</i>	-	-	-	-	-
<i>Copier Lease &amp; Maintenance</i>	-	-	-	-	-
<i>Well Maintenance</i>	-	-	650	1,000	1,000
<i>Contingency</i>	40	(9)	-	1,500	1,000
<b>Health &amp; Sanitation</b>	<b>5,031</b>	<b>5,538</b>	<b>8,609</b>	<b>6,300</b>	<b>9,800</b>
<i>Health Officer</i>	4,894	5,394	8,609	5,500	9,000
<i>Membership Dues &amp; Subscriptions</i>	137	144	-	300	300
<i>Contingency</i>	-	-	-	500	500
<b>Environmental &amp; Health Commission</b>	-	-	<b>1,962</b>	<b>9,000</b>	<b>6,000</b>
<i>Envionmental &amp; Health Commision</i>	-	-	255	2,000	1,000
<i>50/50 Tree Program</i>	-	-	1,706	7,000	5,000
<b>Information Technology (IT)</b>	<b>43,898</b>	<b>26,477</b>	<b>31,555</b>	<b>43,000</b>	<b>45,000</b>
<i>Consulting Services</i>	33,885	18,888	21,031	30,000	30,000
<i>Annual Licensing</i>	10,013	7,589	10,524	13,000	15,000
<b>Building Department</b>	<b>58,513</b>	<b>64,804</b>	<b>80,059</b>	<b>90,800</b>	<b>97,800</b>
<i>Bldg &amp; Zoning Officer</i>	48,895	49,823	56,140	70,000	75,000
<i>Inspections</i>	9,473	14,837	20,631	20,000	22,000
<i>Engineering</i>	-	-	3,118	-	-
<i>Membership Dues &amp; Subscriptions</i>	145	145	170	300	500
<i>Contingency</i>	-	-	-	500	300
<b>Forester</b>	<b>15,325</b>	<b>17,111</b>	<b>14,388</b>	<b>27,500</b>	<b>29,100</b>
<i>Forester Services</i>	5,888	5,016	6,988	6,700	8,500
<i>Tree Planting/Removals</i>	9,437	12,095	7,400	20,000	20,000
<i>Membership Dues &amp; Subscriptions</i>	-	-	-	300	300
<i>Contingency</i>	-	-	-	500	300
<b>Engineering</b>	<b>23,309</b>	<b>32,370</b>	<b>35,418</b>	<b>54,000</b>	<b>47,000</b>
<i>Engineer Consulting</i>	14,373	22,057	27,469	35,000	37,000
<i>Plan Review</i>	5,116	7,303	6,129	8,000	5,000
<i>NPDES Permit( MS 4 )</i>	2,504	3,010	1,820	5,000	5,000
<b>Police Service</b>	<b>393,164</b>	<b>396,141</b>	<b>357,971</b>	<b>358,500</b>	<b>373,500</b>
<i>IGA - NB School Traffic Control</i>	6,911	7,633	8,039	8,500	8,500
<i>IGA Police Services</i>	386,253	388,508	349,932	350,000	365,000
<b>Highway &amp; Streets (Road Dept.)</b>	<b>179,200</b>	<b>184,769</b>	<b>190,170</b>	<b>214,000</b>	<b>207,000</b>
<i>Public Works</i>	24,735	33,003	38,310	50,000	50,000
<i>Utilities</i>	1,040	891	2,182	1,000	2,000
<i>Snow Removal</i>	139,150	139,150	137,000	150,000	140,000
<i>Maintenance/Storm Cleanup</i>	14,275	11,726	12,677	13,000	15,000
<b>Parks</b>	<b>14,519</b>	<b>20,693</b>	<b>28,597</b>	<b>51,400</b>	<b>52,000</b>
<i>Programs -</i>					
<i>Summer Events</i>	2,832	5,085	7,638	10,000	10,000
<i>Fall Fest</i>	8,841	9,755	12,388	15,000	15,000
<i>Spring Events</i>	-	-	-	3,100	5,000
<i>Winter Events</i>	-	-	-	5,000	5,000
<i>Santa Event</i>	-	-	-	1,400	-
<i>Eton Rentals</i>	1,026	1,505	1,240	1,400	1,500

**Village of North Barrington**  
**Fiscal Year End 2026 Budget**

**General Fund**

	Ending April 30, 2022 Actual	Fiscal Year Ending April 30, 2023 Actual	Fiscal Year Ending April 30, 2024 Actual	Fiscal Year Ending April 30, 2025 Budget	Fiscal Year Ending April 30, 2026 Final Budget
<i>Landscape Maintenance</i>	1,820	4,348	7,331	15,000	15,000
<i>Contingency</i>	-	-	-	500	500
<b>Zoning Board of Appeals</b>	<b>153</b>	<b>2,793</b>	<b>10,003</b>	<b>25,500</b>	<b>55,500</b>
<i>Dues &amp; Expenses</i>	-	-	-	500	500
<i>Zoning Ordinance Updates</i>	153	2,793	10,003	25,000	55,000
<b>Plan Commission</b>	-	-	-	<b>1,000</b>	<b>500</b>
<i>Dues &amp; Expenses</i>	-	-	-	-	500
<b>Total General Fund Expenditures</b>	<b>1,033,224</b>	<b>1,056,583</b>	<b>1,146,453</b>	<b>1,375,070</b>	<b>1,456,088</b>
<b>Net Income</b>	<b>841,931</b>	<b>795,785</b>	<b>833,898</b>	<b>421,211</b>	<b>399,909</b>
<b>General Fund Summary</b>					
Carry Over from Prior Year					2,722,662
Total Fund Revenue					1,855,996
Total Fund Expenditures					1,456,088
Restricted Funds - Capital Transfer					500,000
Fund Balance Transfer - Establish Capital Fund					-
Fund Carry Over (or Deficit)					2,622,571

# **CAPITAL PROJECTS FUND**

**FISCAL YEAR END 2026**

**VILLAGE OF NORTH BARRINGTON**



**Village of North Barrington**  
**Fiscal Year End 2026**  
**Capital Projects Fund Budget**

**8F**

<b>Capital Project Fund (CPF)</b>	<b>Fiscal Year Ending April 30, 2022 Actual</b>	<b>Fiscal Year Ending April 30, 2023 Actual</b>	<b>Fiscal Year Ending April 30, 2024 Actual</b>	<b>Fiscal Year Ending April 30, 2025 Budget</b>	<b>Fiscal Year Ending April 30, 2026 Final</b>
<b>CPF Revenue</b>					
Transfer from Corporate Fund	200,000.00	-	-	500,000	401,409
Transfer from DECO Grant (50%)	-	-	-	2,500,000	1,250,000
Transfer of MFT Funds	-	-	-	137,100	145,000
Transfer of Rebuild Illinois Funds	-	-	-	200,809	0
Interest Income	-	33,498.23	162,717.12	15,000	50,000
<b>Total CPF Revenue</b>	<b>200,000</b>	<b>33,498</b>	<b>162,717</b>	<b>3,352,909</b>	<b>1,846,409</b>
<b>CPF Expenditures</b>					
Capital Projects	200,000.00	477,058.00	797,195.92	1,929,700	2,316,800
<b>Total Expenditures</b>	<b>200,000</b>	<b>477,058</b>	<b>797,196</b>	<b>1,929,700</b>	<b>2,316,800</b>
<b>Fund Summary</b>					
Carry Over from Prior Year					2,825,875
Total Fund Revenue					1,846,409
Total Fund Expenditures					2,316,800
Transfer In(Out)					
Fund Carry Over (or Deficit)					<b>2,355,484</b>

# **MOTOR FUEL TAX FUND**

**FISCAL YEAR END 2026**

**VILLAGE OF NORTH BARRINGTON**

**Village of North Barrington**  
**Motor Fuel Tax**  
**Fiscal Year End 2026 Budget**

	Fiscal Year Ending April 30, 2022 Actual	Fiscal Year Ending April 30, 2023 Actual	Fiscal Year Ending April 30, 2024 Actual	Fiscal Year Ending April 30, 2025 Budget	Fiscal Year Ending April 30, 2026 Final Budget
<b>Motor Fuel Tax Fund (MFT)</b>					
<b>MFT Revenue</b>					
Allotment from State	87,380.00	65,062.18	71,286.58	87,100.00	65,000.00
Transportation Renewal	34,088.00	51,429.21	71,981.94	50,000.00	65,000.00
Rebuild Illinois	66,936.00	33,468.21	-	-	-
Interest Income	10,907.00	22,368.48	52,952.20	20,000.00	50,000.00
<b>Total MFT Revenue</b>	<b>199,311.00</b>	<b>172,328.08</b>	<b>196,220.72</b>	<b>157,100.00</b>	<b>180,000.00</b>
<b>MFT Expenditures</b>					
Street Maintenance & Repairs	-	451,031	-	-	-
Engineering	-	-	-	-	185,000
Bank Fee	-	88	-	85	100
Transfer to CIP Fund	-	-	-	-	-
<b>Total MFT Expenditures</b>	<b>-</b>	<b>451,119.49</b>	<b>-</b>	<b>85.00</b>	<b>185,100.00</b>
<b>Fund Summary</b>					
Carry Over from Prior Year					198,143.46
Total Fund Revenue					180,000.00
Total Fund Expenditures					185,100.00
Transfer to CIP Fund					-
<b>Fund Carry Over (or Deficit)</b>					<b>193,043.46</b>