VILLAGE OF NORTH BARRINGTON

PRESIDENT AND BOARD OF TRUSTEES 111 Old Barrington Road, North Barrington, IL 60010 April 16, 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 March 18, 2025 Board Meeting.

6. Treasurer's Report

Motion to Approve the March Treasurer's Report for FYE 2025.

- 7. Presentations
 - A. Arbor Day Proclamation.
 - B. 2024 Tree of the Year Award.
 - C. FYE 2024 Annual Financial Report.

8. Action Items

- A. **Motion** to accept and place on file the Village of North Barrington's FYE 2024 Annual Financial Report.
- B. **Motion** to approve a Fireworks Display permit for pyrotechnic display for Biltmore Country Club on Friday, June 28, 2024 subject to receipt of the updated License from the Office of the State Fire Marshal.
- C. **Motion** to Pass an Ordinance Authorizing and Approving a Fund Balance Transfer of \$700,000 from the General Fund to the Capital Projects Fund for the Village of North Barrington, Illinois.
- D. **Motion** to Pass an Ordinance Authorizing and Approving the Transfer of Motor Fuel Tax (MFT) and Rebuild Illinois Funds from the MFT Fund to the Capital Projects Fund for the Village of North Barrington, Illinois.
- E. **Motion** to pass an Ordinance Authorizing the Execution of a Contract with Alan Horticulture, LLC, for Landscape Services.
- F. **Motion** to Approve Final Payment to Schroeder Asphalt Services, Inc. in the amount of \$60,063.59 for the 2024 Street Maintenance Program.
- 9. Unpaid Warrant List

Motion to Approve the March 2025 unpaid Warrant list.

10. Checks Written Report

Motion to Approve the March 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, x10 promptly to allow the Village to make reasonable accommodations for those persons.

Posted by:	Date:	Time:

VILLAGE OF NORTH BARRINGTON

PRESIDENT AND BOARD OF TRUSTEES SPECIAL MEETING MINUTES TUESDAY MARCH 18, 2025

Call to Order

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

Roll Call

Roll Call was answered by Trustees Creviston (via ZOOM), Kelleher, Mignano, Morrow, Pais (via ZOOM), Vandenbergh and President Sweet McDonnell.

Also present was Village Treasurer Mo Ashab, Parks & Recreation Commission Member Frank Fontana, Parks & Recreation Commission Member Tammie Mahoney, Plan Commission Member Jim Zakos, Ela Township Supervisor Gloria Palmblad, Ela Township Trustee Tosi Ufodike, Sabrina Rouch, Administrator John Lobaito, and Administrative Assistant Sue Murdy.

Pledge of Allegiance

Ms. Gloria Palmblad led the Pledge of Allegiance.

Public Comment

Ms. Gloria Palmblad, Ela Township Supervisor, addressed the Board. She explained that there are currently efforts in Springfield, IL, by the Legislature, to consolidate or eliminate Township Governments. Supervisor Palmblad stated such actions would result in a severe decrease in essential services that would directly impact resident's quality of life. Their consolidation or elimination would lead to negative consequences, including loss of local control, higher costs, and reduced service quality. She urged the Board to support maintaining Township Governments. Ms. Palmblad thanked the Board for their time. President Sweet-McDonnell thanked Ms. Palmblad and offered her support. Ela Township currently performs the public works services for the Village.

Ms. Tosi Ufodike, Ela Township Trustee addressed the Board. She stated that she is running for Ela Township Trustee and if elected, will focus on serving the Ela Township residents. Ms. Ufodike thanked the Board for their time.

Mr. Jim Zakos, Member of the Village of North Barrington Plan Commission, addressed the Board and thanked the Village Trustees for their service to North Barrington. Mr. Zakos thanked the Trustees running for re-election on behalf of his friends, family, and residents of North Barrington.

Approval of Minutes Village Board Meeting Minutes from February 19, 2025.

VILLAGE OF NORTH BARRINGTON PRESIDENT AND BOARD OF TRUSTEES

SPECIAL MEETING MINUTES TUESDAY MARCH 18, 2025

Motion by Trustee Mignano and seconded by Trustee Kelleher to approve the Village Board Meeting Minutes of February 19, 2025. On roll call Trustees Creviston, Kelleher, Mignano, Pais and Vandenbergh voted AYE. No NAYS. Trustee Morrow abstained. Motion Carried.

Treasurers Report

February Treasurer's Report for FYE 2025.

Motion by Trustee Vandenbergh and seconded by Trustee Mignano to approve the February Treasurer's Report for FYE 2025. On roll call Trustees Creviston, Kelleher, Mignano, Morrow, Pais and Vandenbergh voted AYE. No NAYS. Motion Carried.

Village Treasurer Mo Ashab addressed the Board and stated the Village income and expenses are in line with the FYE 2025 projections. The FYE 2025 ends April 30, 2025. The FYE 2026 begins May 1, 2025. There was a discussion about the content and format of the Treasure's reports.

Action Items

8.A. President Sweet McDonnell to administer the Oath of Office to Frank Fontana as Member of the Parks and Recreation Commission of the Village of North Barrington, Illinois.

President Sweet McDonnell swore Frank Fontana in as a member of the Parks and Recreation Commission. She congratulated Mr. Fontana and thanked him for his service to the Village.

8.B. President Sweet McDonnell to administer the Oath of Office to Tammie Mahoney as Member of the Parks and Recreation Commission of the Village of North Barrington, Illinois.

President Sweet McDonnell swore Tammie Mahoney in as a member of the Parks and Recreation Commission. She congratulated Ms. Mahoney and thanked her for her service to the Village.

8.C. Motion to pass an Ordinance approving an Intergovernmental Agreement with the Lake County Stormwater Management Commission to Receive Grant Funding for the Grassmere, Haverton, and Oaksbury Pond ("GHO") Drainage Improvements Project.

The Village approved a "Pre-Award" Intergovernmental Agreement ("IGA") with Lake County Stormwater Management Commission (LCSMC) at its June 19, 2024, Board Meeting. The Village entered into this agreement in advance of DCEO (Department of Commerce and Economic Opportunity) funding. Subsequently, LCSMC has recently executed a Grant Agreement with DCEO to

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SPECIAL MEETING MINUTES TUESDAY MARCH 18, 2025

fund the GHO project in North Barrington, as well as 14 other storm water projects in Lake County. The approval of the Ordinance authorizes the Village President to sign the IGA.

The project design requires the acquisition of thirteen (13) easements from private property owners. Currently, the Village has secured seven (7) easements. Village Administrator Lobaito stated to the Board that the path for the easements has changed from the beginning of the original plan. The Army Corps of Engineers also asked for additional information. The engineering requirements have become a bit more complicated, however, the project is progressing at a normal pace.

It is anticipated that permitting will be approved in late fall 2025 and the project will be bid this winter.

Motion by Trustee Kelleher and seconded by Trustee Mignano to pass an Ordinance approving an Intergovernmental Agreement with Lake County Stormwater Management Commission to Receive grant funding for the Grassmere, Haverton, and Oaksbury Pond ("GHO") Drainage Improvements Project. On roll call Trustees Creviston, Kelleher, Mignano, Morrow, Pais, and Vandenbergh voted AYE. No NAYS. Motion Carried.

8.D. Motion to Adopt a Resolution Approving an Intergovernmental Agreement between Barrington Township, Cuba Township, and the Village of North Barrington to Provide Senior/Handicapped Bus Service.

Annually, the Village enters into an Intergovernmental Agreement Between Barrington and Cuba Township for paratransit services through PACE for North Barrington seniors. The Agreement term is from January 1, 2025, through December 31, 2025. The annual cost to the Village is \$200.00.

Motion by Trustee Vandenbergh and seconded by Trustee Kelleher to Adopt a Resolution Approving an Intergovernmental Agreement between Barrington Township, Cuba Township, and the Village of North Barrington to Provide for Contribution under the Local Share Agreement with PACE for Senior/Handicapped Bus Service. On roll call Trustees Creviston, Kelleher, Mignano, Morrow, Pais, and Vandenbergh voted AYE. No NAYS. Motion Carried.

Unpaid Warrant List

Approval of the February 2025 Unpaid Warrant List.

VILLAGE OF NORTH BARRINGTON

PRESIDENT AND BOARD OF TRUSTEES SPECIAL MEETING MINUTES TUESDAY MARCH 18, 2025

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

Checks Written Report

Approval of the February Checks Written Report.

Motion by Trustee Kelleher and seconded by Trustee Mignano to approve the February 2025 Checks Written Report. On roll call Trustees Creviston, Kelleher, Mignano, Morrow, Pais and Vandenbergh voted AYE. No NAYS. Motion Carried.

Village Administrator's Report

Village Administrator Lobaito stated that the budget meeting would be held at 6:00 p.m. April 16, 2025. The Board meeting will be held at 7:00 p.m. The audit will be presented at the April 16, 2025, Board meeting. Approval of the budget will be brought to the Board at the May 21, 2025, meeting. Mr. Lobaito stated that the Parks and Recreation Commission will be interviewing and selecting the consultant for the 5-Year Master Plan. Mr. Lobaito explained that work is progressing on the update to the Zoning Code.

Board of Trustee's Reports

Trustee Mignano - Trustee Mignano had no report.

Trustee Kelleher – Trustee Kelleher reported the Parks and Recreation Commission met and discussed the schedule for interviewing and selecting the Consultant for the 5-Year Master Plan. There is some additional work needed for erosion on the Leonard Park Walking Trail. A Kids Concert has been added to the Summer Concert Series. All events will be posted on the Village Website.

Trustee Creviston-Trustee Creviston reported the Village of North Barrington remains a safe community. Village President Sweet McDonnell hopes to offer a CPR course available for Village residents.

Trustee Morrow – Trustee Morrow had no report.

Trustee Pais – Trustee Pais had no report.

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Trustee Vandenbergh – Trustee Vandenbergh reported the winner of the 2024 Tree of the Year is the Bur Oak located at 101 Carriage Road. The resident will be awarded a plaque and 2024 Tree of the Year yard sign at the April 16, 2025, Board Meeting. SWALCO will meet in April.

Village President's Report

President Sweet McDonnell stated she and Village Administrator Lobaito met with the new State Senator Darby Hills.

Sweet McDonnell is working on a Proclamation honoring Joanne Dalessandro, a Village resident suffering from FSHD (facioscapulohumeral muscular dystrophy).

President Sweet McDonnell with be traveling to Springfield to meet with legislators about the importance of the GHO Project and the need for the additional emergency sirens in Cuba Township.

President Sweet McDonnell will attend the Metropolitan Mayors Caucus on March 28th, 2025, in Highland Park.

New Business

There was no new business.

Adjournment

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

The meeting was adjourned at 8:20 p.m.

Submitted by

John A. Lobaito, Village Clerk

6A

	May '24 - Mar 25	Budget	\$ Over Budget	% of Budget
rdinary Income/Expense				
Income				
Property Tax				
10.3100 · Property Taxes - Corporate	406,683.87	403,502.00	3,181.87	100.79%
10.3105 · Property Taxes - Roads	49,951.06	50,000.00	-48.94	99.9%
10.3110 · Property Taxes - Police	286,198.37	284,929.00	1,269.37	100.45%
10.3115 · Property Taxes - Audit	8,539.39	8,500.00	39.39	100.46%
Total Property Tax	751,372.69	746,931.00	4,441.69	100.6%
State Tax Distributions				
10.3410 · State Income Tax	544,623.53	525,000.00	19,623.53	103.74%
10.3420 · Pers. Prop. Replacement Tax	5,748.90	8,000.00	-2,251.10	71.86%
10.3440 · State Sales Tax	205,338.14	165,000.00	40,338.14	124.45%
10.3450 · State Use Tax	112,398.00	115,000.00	-2,602.00	97.74%
10.3455 · Cannabis Use Tax	5,063.12	5,000.00	63.12	101.26%
Total State Tax Distributions	873,171.69	818,000.00	55,171.69	106.75%
Franchise Fees				
10.3250 · AT&T U-Verse	946.64	2,300.00	-1,353.36	41.16%
10.3255 · AT&T Long Distance	1,533.76	4,200.00	-2,666.24	36.52%
10.3260 · Comcast	67,568.12	68,500.00	-931.88	98.649
10.3270 · Direct TV, LLC	1,201.19	0.00	1,201.19	100.0%
Total Franchise Fees	71,249.71	75,000.00	-3,750.29	95.0%
Permits / Filing Fees				
10.3300 · Application Fees	6,350.00			
10.3305 · Building Permit Fees	96,227.52	90,000.00	6,227.52	106.92%
10.3320 · Septic Permit/Registration	5,150.00	3,000.00	2,150.00	171.679
10.3327 · Golf Cart Permits	200.00	300.00	-100.00	66.67%
10.3330 · Tree Removal Permit	400.00	0.00	400.00	100.0%
10.3340 · Watershed Development Permit	3,250.00	5,500.00	-2,250.00	59.09%
Total Permits / Filing Fees	111,577.52	98,800.00	12,777.52	112.93%
Miscellaneous Income				

	May '24 - Mar 25	Budget	\$ Over Budget	% of Budget
10.3200 · Liquor Licenses	4,250.00	4,250.00	0.00	100.0%
10.3460 · Traffic Signals	235.35			
10.3510 · Police Fines	498.17	1,000.00	-501.83	49.82%
10.3750 · Road Impact Fees	2,000.00	1,000.00	1,000.00	200.0%
10.3751 · Impact Fee - Parks	4,419.78	4,000.00	419.78	110.5%
10.3800 · Interest Income	69,119.22	50,000.00	19,119.22	138.24%
10.3855 · Board of Appeals Income	600.00	300.00	300.00	200.0%
10.3900 · Other Income	8,753.06	2,000.00	6,753.06	437.65%
Total Miscellaneous Income	89,875.58	62,550.00	27,325.58	143.69%
MFT Income				
30.3460 · MFT Allotment	65,855.22	87,100.00	-21,244.78	75.61%
30.3465 · Transportation Renewal	66,541.52	50,000.00	16,541.52	133.08%
30.3800 · MFT Interest	49,173.48	20,000.00	29,173.48	245.87%
Total MFT Income	181,570.22	157,100.00	24,470.22	115.58%
Total Income	2,078,817.41	1,958,381.00	120,436.41	106.15%
Expense				
Salaries & Benefits				
10.4050 · Administrator	136,896.00	125,000.00	11,896.00	109.52%
10.4056 · Administrative Assistant #1	42,947.00	50,000.00	-7,053.00	85.89%
10.4057 · Administrative Assistant #2	0.00	60,000.00	-60,000.00	0.0%
10.4058 · PT Clerical	2,497.00	20,000.00	-17,503.00	12.49%
10.4060 · Payroll Taxes	225.38	6,120.00	-5,894.62	3.68%
Total Salaries & Benefits	182,565.38	261,120.00	-78,554.62	69.92%
Administrative Expense				
10.5205 · Copier Lease/Maintenance	3,483.84	5,000.00	-1,516.16	69.68%
10.5220 · Legal	14,674.80	50,000.00	-35,325.20	29.35%
10.5225 · Mosquito Abatement	25,245.00	20,000.00	5,245.00	126.23%
10.5230 · Codification Services	689.71	3,000.00	-2,310.29	22.99%
10.5245 · Website	675.00	4,000.00	-3,325.00	16.88%
10.5250 · Treasurer's Services	2,000.00	2,400.00	-400.00	83.33%

	May '24 - Mar 25	Budget	\$ Over Budget	% of Budget
10.5260 · Accounting Services	27,500.00	30,000.00	-2,500.00	91.67%
10.5265 · Audit Services	11,800.00	12,000.00	-200.00	98.33%
10.5266 · Village Recognition	2,290.46	3,000.00	-709.54	76.35%
10.5275 · Paratransit Services - Pace	200.00	150.00	50.00	133.33%
10.5300 · Liability Insurance	15,031.71	16,000.00	-968.29	93.95%
10.5395 · Bank Service Fee	-14.70	500.00	-514.70	-2.94%
10.5400 · Membership Dues & Subscriptions	5,061.51	9,000.00	-3,938.49	56.24%
10.5405 · Flint/Spring Creek	1,500.00	1,500.00	0.00	100.0%
10.5412 · Internet	2,189.96	2,000.00	189.96	109.5%
10.5414 · Postage	2,760.90	3,000.00	-239.10	92.03%
10.5500 · Printing	1,950.46	3,000.00	-1,049.54	65.02%
10.5550 · Publishing & Recording Fees	1,523.34	1,000.00	523.34	152.33%
10.5600 · Phone Services	3,312.78	4,400.00	-1,087.22	75.29%
10.5650 · Meetings & Travel	2,986.41	3,500.00	-513.59	85.33%
10.5730 · Office Supplies	5,080.91	4,000.00	1,080.91	127.02%
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	129,942.09	188,450.00	-58,507.91	68.95%
10.5079 · Miscellaneous	1,312.88			
10.6725 · Bond Release	18,341.00			
Village Hall				
10.5705 · Building Maintenance & Repair	3,599.96	8,700.00	-5,100.04	41.38%
10.5706 · Contracted Services				
5706.1 · Fire/Security Alarm	887.44	2,000.00	-1,112.56	44.37%
5706.2 · Generator Maintenance	0.00	600.00	-600.00	0.0%
5706.3 · HVAC Maintenance	650.00	1,500.00	-850.00	43.33%
5706.4 · Cleaning Services	2,534.00	1,200.00	1,334.00	211.17%
5706.5 · Windows/Gutter Cleaning	600.00	1,400.00	-800.00	42.86%
5706.6 · Landscape Maintenance	13,750.29	18,000.00	-4,249.71	76.39%
10.5706 · Contracted Services - Other	-1,542.72			

	May '24 - Mar 25	Budget	\$ Over Budget	% of Budget
Total 10.5706 · Contracted Services	16,879.01	24,700.00	-7,820.99	68.34%
10.5707 · Mechanical Maintenance				
5707.1 · Electrical Supply & Repair	0.00	3,000.00	-3,000.00	0.0%
5707.2 · Plumbing	0.00	3,000.00	-3,000.00	0.0%
Total 10.5707 · Mechanical Maintenance	0.00	6,000.00	-6,000.00	0.0%
10.5722 · Well Maintenance	650.00	1,000.00	-350.00	65.0%
10.5731 · Building Supplies	1,016.19	2,500.00	-1,483.81	40.65%
10.5733 · Lake County Water Supply Permit	271.00	300.00	-29.00	90.33%
10.5745 · Pest Control	1,043.00	800.00	243.00	130.38%
10.9090 · Contingency	0.00	1,500.00	-1,500.00	0.0%
Total Village Hall	23,459.16	45,500.00	-22,040.84	51.56%
Health & Sanitation				
10.5235 · Health Officer	8,138.75	5,500.00	2,638.75	147.98%
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	8,138.75	6,300.00	1,838.75	129.19%
Enviornmental & Health Commiss				
10.5420 · Enviornmental & Health Commiss.	255.36	2,000.00	-1,744.64	12.77%
10.5421 · 50/50 Tree Program	1,706.25	7,000.00	-5,293.75	24.38%
Total Enviornmental & Health Commiss	1,961.61	9,000.00	-7,038.39	21.8%
Information Technology (IT)				
10.5240 · IT Consulting Services	21,031.32	30,000.00	-8,968.68	70.1%
10.5247 · IT Annual Licensing	7,155.69	12,000.00	-4,844.31	59.63%
Total Information Technology (IT)	28,187.01	42,000.00	-13,812.99	67.11%
Building Department				
12.5100 · Building and Zoning Officer	51,765.00	65,000.00	-13,235.00	79.64%
12.5105 · Inspections	17,525.50	18,000.00	-474.50	97.36%
12.5107 · Engineering	3,476.50			
12.5811 · Membership Dues & Subscriptions	170.00	300.00	-130.00	56.67%
12.9090 · Contingency	0.00	500.00	-500.00	0.0%

6A

	May '24 - Mar 25	Budget	\$ Over Budget	% of Budget
Total Building Department	72,937.00	83,800.00	-10,863.00	87.04%
Forester				
15.5070 · Forester Services	6,512.50	6,700.00	-187.50	97.2%
15.5072 · Tree Planting & Removals	7,400.00	20,000.00	-12,600.00	37.0%
15.5811 · Membership Dues & Subscriptions	0.00	300.00	-300.00	0.0%
15.9090 · Contingency	0.00	500.00	-500.00	0.0%
Total Forester	13,912.50	27,500.00	-13,587.50	50.59%
Engineering				
17.5018 · NPDES Permit/MS4	1,820.00	5,000.00	-3,180.00	36.4%
17.5105 · Inspections	0.00	6,000.00	-6,000.00	0.0%
17.5114 · Plan Review	5,317.00	8,000.00	-2,683.00	66.46%
17.5125 · Engineer Consulting	24,140.75	35,000.00	-10,859.25	68.97%
Total Engineering	31,277.75	54,000.00	-22,722.25	57.92%
Police Service				
20.5201 · IGA - Police Services	320,447.86	350,000.00	-29,552.14	91.56%
20.5202 · IGA - NB School Traffic Control	8,039.20	8,500.00	-460.80	94.58%
Total Police Service	328,487.06	358,500.00	-30,012.94	91.63%
Highways & Streets (Road Dept.)				
30.5015 · Public Works	34,690.38	50,000.00	-15,309.62	69.38%
30.5020 · Utilties	2,146.35	1,000.00	1,146.35	214.64%
30.5025 · Maintenance/Storm Cleanup	12,677.00	13,000.00	-323.00	97.52%
30.5030 · Snow Removal	137,000.00	140,000.00	-3,000.00	97.86%
Total Highways & Streets (Road Dept.) MFT	186,513.73	204,000.00	-17,486.27	91.43%
30.5395 · Bank Service Fees	0.00	85.00	-85.00	0.0%
Total MFT	0.00	85.00	-85.00	0.0%
Parks				
40.5015 · Summer Concerts	7,638.20	10,000.00	-2,361.80	76.38%
40.5020 · Fall Fest	12,387.90	15,000.00	-2,612.10	82.59%
40.5025 · Spring Fest	0.00	3,100.00	-3,100.00	0.0%

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

6B

	May '24 - Mar 25	Budget	\$ Over Budget	% of Budget
nary Income/Expense				
Income				
60.3800 · Interest Income - Cap. Proj.	149,276.80	5,000.00	144,276.80	2,985.54%
Total Income	149,276.80	5,000.00	144,276.80	2,985.54%
Expense				
Capital Expenditures				
60.5395 · Bank Service Fees	7.35			
60.8000 · Facilities				
60.8001 · Village Hall				
8001.1 · Exterior	0.00	24,000.00	-24,000.00	0.0%
8001.2 · Interior				
02.01 · Office Improvements	0.00	27,000.00	-27,000.00	0.0%
02.02 · Mechanical Systems	3,902.62	10,000.00	-6,097.38	39.03%
02.03 · HVAC	0.00	30,000.00	-30,000.00	0.0%
02.04 · Appliance Replacement	769.01	1,500.00	-730.99	51.27%
02.05 · Electrical	9,040.00	8,000.00	1,040.00	113.0%
Total 8001.2 · Interior	13,711.63	76,500.00	-62,788.37	17.92%
Total 60.8001 · Village Hall	13,711.63	100,500.00	-86,788.37	13.64%
60.8002 · Parks				
8002.1 · Leonard Park	39,625.50	100,000.00	-60,374.50	39.63%
8002.2 · 5-Year Plan	0.00	85,000.00	-85,000.00	0.09
8002.3 · Gaga Pit Ball	0.00	3,500.00	-3,500.00	0.0%
8002.4 · General Repairs	1,541.95	10,000.00	-8,458.05	15.42%
60.8002 · Parks - Other	124.54	0.00	124.54	100.0%
Total 60.8002 · Parks	41,291.99	198,500.00	-157,208.01	20.8%
60.8003 · Garage	0.00	3,000.00	-3,000.00	0.0%
Total 60.8000 · Facilities	55,003.62	302,000.00	-246,996.38	18.21%
60.8100 · Street Maintenance & Repair	457,631.56	525,000.00	-67,368.44	87.179
60.8105 · Culvert Repair/Replacement	11,163.50	100,000.00	-88,836.50	11.16%
60.8200 · Public Infrastructure				

12:30 PM 04/09/25 Accrual Basis

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

6B

	May '24 - Mar 25	Budget	\$ Over Budget	% of Budget
60.8202 · 50/50 Culvert Replacement	1,500.00	10,000.00	-8,500.00	15.0%
60.8203 · Stormwater Facility Maint. & Im	26,475.54	85,000.00	-58,524.46	31.15%
60.8204 · Grassmere Farms/Haverton/Duck P	177,090.98	1,390,000.00	-1,212,909.02	12.74%
60.8205 · Signal Hill Rd Storm Water R	0.00	3,500.00	-3,500.00	0.0%
Total 60.8200 · Public Infrastructure	205,066.52	1,488,500.00	-1,283,433.48	13.78%
60.8300 · IT	8,133.78	43,200.00	-35,066.22	18.83%
Total Capital Expenditures	737,006.33	2,458,700.00	-1,721,693.67	29.98%
Total Expense	737,006.33	2,458,700.00	-1,721,693.67	29.98%

6A

	May '24 - Mar 25	Budget	\$ Over Budget	% of Budget
40.5030 · Winter Fest	0.00	5,000.00	-5,000.00	0.0%
40.5080 · Eton Park - Port-o-let Rental	1,085.00	1,400.00	-315.00	77.5%
40.5085 · Landscape Maintenance	6,531.31	15,000.00	-8,468.69	43.54%
40.9090 · Contingency	0.00	500.00	-500.00	0.0%
Total Parks	27,642.41	50,000.00	-22,357.59	55.29%
Zoning Board of Appeals				
10.5411 · Dues & Expenses	0.00	500.00	-500.00	0.0%
10.5415 · Plan Commission	0.00	1,000.00	-1,000.00	0.0%
10.5417 · Zoning Ordinance Updates	6,006.00	25,000.00	-18,994.00	24.02%
Total Zoning Board of Appeals	6,006.00	26,500.00	-20,494.00	22.66%
Total Expense	1,060,684.33	1,356,755.00	-296,070.67	78.18%

12:33 PM 04/09/25 Accrual Basis

Village of North Barrington Balance Sheet Prev Year Comparison

As of March 31, 2025

_	Mar 31, 25	Mar 31, 24	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings	445.044.05	400 470 04	00.004.70	40 -04
00.1000 · BB&T Checking - 6814	115,944.25	139,179.04	-23,234.79	-16.7%
00.1050 · BB&T 1 MM - 3629	1,312,726.08	1,939,782.60	-627,056.52	-32.3% 5.1%
00.1055 · BB&T MM - 5612 (Wyn Escrow) 00.1065 · BB&T Parks MM - 4818	34,882.87 62,028.90	33,176.68 58,989.23	1,706.19 3,039.67	5.1%
30.1060 · BB&T MM MFT - 9338	1,174,711.01	978,107.93	196,603.08	20.1%
60.1000 BB&T Mill II - 9330	3,314,312.02	2,453,342.85	860,969.17	35.1%
70.1062 · BB&T SSA MM - 6758	311,783.57	296,475.41	15,308.16	5.2%
70.1063 · Investment Account	596,620.87	543,784.24	52,836.63	9.7%
Total Checking/Savings	6,923,009.57	6,442,837.98	480,171.59	7.5%
Accounts Receivable				
00.1300 · Property Taxes Receiv.	1,747.50	0.00	1,747.50	100.0%
Total Accounts Receivable	1,747.50	0.00	1,747.50	100.0%
Other Current Assets				
Due From MFT	614,478.04	597,563.09	16,914.95	2.8%
Due From Capital Projects	392,163.60	66,269.00	325,894.60	491.8%
Total Other Current Assets	1,006,641.64	663,832.09	342,809.55	51.6%
Total Current Assets	7,931,398.71	7,106,670.07	824,728.64	11.6%
TOTAL ASSETS	7,931,398.71	7,106,670.07	824,728.64	11.6%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable	11,929.36	10.488.29	1.441.07	13.7%
00.2000 · Accounts Payable				
Total Accounts Payable	11,929.36	10,488.29	1,441.07	13.7%
Other Current Liabilities				
Due to General Fund	1,006,641.64	663,832.09	342,809.55	51.6%
Audit Accounts Payable	47,715.51	0.00	47,715.51	100.0%
00.1315 · Deferred Revenue	582,089.25	401,514.60	180,574.65	45.0%
00.2050 · Retained Personnel Payable	18,341.00	0.00	18,341.00	100.0%
SUI Payable 60.2610 · Tree Preservation Bond Payable	0.00 47,600.00	93.85 200.00	-93.85 47,400.00	-100.0% 23,700.0%
60.2615 · Septic Bonds Payable	32,950.00	7,000.00	25,950.00	370.7%
60.2620 · Tree Replacement Bonds Payable	93,400.00	72.400.00	21,000.00	29.0%
60.2625 · Road Bonds Payable	87,030.00	18,797.50	68,232.50	363.0%
60.2630 · Watershed Development Permit Pa	2,710.00	2,710.00	0.00	0.0%
70.2700 · Trust & Agency	39,502.20	14,057.37	25,444.83	181.0%
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12:33 PM 04/09/25 Accrual Basis

Village of North Barrington Balance Sheet Prev Year Comparison

As of March 31, 2025

	Mar 31, 25	Mar 31, 24	\$ Change	% Change
Total Other Current Liabilities	1,957,979.60	1,180,605.41	777,374.19	65.9%
Total Current Liabilities	1,969,908.96	1,191,093.70	778,815.26	65.4%
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	2,000,154.79	1,221,339.53	778,815.26	63.8%
Equity 00.2900 · Unreserved Fund Balance 00.2910 · Reserved Funds 30.2900 · MFT Fund Balance 60.2905 · Capital Reserve Fund Balance 70.2900 · Unreserved Fund Balance - SSA Net Income Total Equity	1,251,368.61 958,727.10 207,885.00 2,268,715.00 826,033.29 418,514.92 5,931,243.92	1,250,982.69 550,358.96 207,885.00 2,268,715.00 826,033.29 781,355.60	385.92 408,368.14 0.00 0.00 0.00 -362,840.68 45,913.38	0.0% 74.2% 0.0% 0.0% 0.0% -46.4%
Total Equity	5,931,243.92	5,065,350.54	45,915.56	0.676
TOTAL LIABILITIES & EQUITY	7,931,398.71	7,106,670.07	824,728.64	11.6%

1:12 PM 04/09/25 Accrual Basis

Village of North Barrington Profit & Loss Prev Year Comparison

	May '24 - Mar 25	May '23 - Mar 24	\$ Change	% Change
Ordinary Income/Expense				
Income				
Property Tax	406,683.87	403,536.45	3,147.42	0.8%
10.3100 · Property Taxes - Corporate 10.3105 · Property Taxes - Roads	49.951.06	49,880.50	70.56	0.8%
10.3110 · Property Taxes - Roads	286,198.37	284,316.75	1,881.62	0.1%
10.3115 · Property Taxes - Police	8,539.39	8,483.34	56.05	0.7%
Total Property Tax	751,372.69	746,217.04	5,155.65	0.7%
State Tax Distributions				
10.3410 · State Income Tax	544,623.53	438,627.10	105,996.43	24.2%
10.3420 · Pers. Prop. Replacement Tax	5,748.90	7,035.41	-1,286.51	-18.3%
10.3440 · State Sales Tax	205,338.14	164,520.92	40,817.22	24.8%
10.3450 · State Use Tax	112,398.00	100,108.97	12,289.03	12.3%
10.3455 · Cannabis Use Tax	5,063.12	3,997.58	1,065.54	26.7%
Total State Tax Distributions	873,171.69	714,289.98	158,881.71	22.2%
Franchise Fees				
10.3250 · AT&T U-Verse	946.64	1,507.95	-561.31	-37.2%
10.3255 · AT&T Long Distance	1,533.76	1,533.76	0.00	0.0%
10.3260 · Comcast	67,568.12	73,540.38	-5,972.26	-8.1%
10.3270 · Direct TV, LLC	1,201.19	3,370.21	-2,169.02	-64.4%
Total Franchise Fees	71,249.71	79,952.30	-8,702.59	-10.9%
Permits / Filing Fees				
10.3300 · Application Fees	6,350.00	6,600.00	-250.00	-3.8%
10.3305 · Building Permit Fees	96,227.52	71,251.42	24,976.10	35.1%
10.3320 · Septic Permit/Registration	5,150.00	2,250.00	2,900.00	128.9%
10.3327 · Golf Cart Permits	200.00	250.00	-50.00	-20.0%
10.3330 · Tree Removal Permit	400.00	300.00	100.00	33.3%
10.3340 · Watershed Development Permit	3,250.00	10,385.80	-7,135.80	-68.7%
Total Permits / Filing Fees	111,577.52	91,037.22	20,540.30	22.6%
Miscellaneous Income				
10.3200 · Liquor Licenses	4,250.00	4,250.00	0.00	0.0%
10.3205 · Refuse Disposal Fee	2,500.00	0.00	2,500.00	100.0%
10.3460 · Traffic Signals	235.35	631.18	-395.83	-62.7%
10.3510 · Police Fines	498.17	385.11	113.06	29.4%
10.3750 · Road Impact Fees	2,000.00	2,500.00	-500.00	-20.0%
10.3751 · Impact Fee - Parks	4,419.78	0.00	4,419.78	100.0%
10.3800 · Interest Income	69,119.22	97,110.56	-27,991.34	-28.8%
10.3855 · Board of Appeals Income 10.3900 · Other Income	600.00 8,753.06	300.00 20,545.41	300.00 -11,792.35	100.0% -57.4%
Total Miscellaneous Income	92,375.58	125,722.26	-33,346.68	-26.5%
MFT Income				
30.3460 · MFT Allotment	65,855.22	67,179.82	-1,324.60	-2.0%
30.3465 · Transportation Renewal	66,541.52	61,588.44	4,953.08	8.0%
30.3800 · MFT Interest	49,173.48	43,972.22	5,201.26	11.8%
Total MFT Income	181,570.22	172,740.48	8,829.74	5.1%
60.3800 · Interest Income - Cap. Proj. SSA Funds	149,276.80	118,440.27	30,836.53	26.0%
70.3800 · SSA Interest	13,906.62	14,307.15	-400.53	-2.8%
Total SSA Funds	13,906.62	14,307.15	-400.53	-2.8%
Total Income	2,244,500.83	2,062,706.70	181,794.13	8.8%
Gross Profit	2,244,500.83	2,062,706.70	181,794.13	8.8%

1:12 PM 04/09/25

Accrual Basis

Village of North Barrington

Profit & Loss Prev Year Comparison

136,896.00 42,947.00 0.00 2,497.00 225.38 182,565.38	106,052.00 0.00 34,953.00 10,378.00 1,373.82	30,844.00 42,947.00 -34,953.00 -7,881.00 -1,148.44	29.1% 100.0% -100.0% -75.9%
42,947.00 0.00 2,497.00 225.38	0.00 34,953.00 10,378.00 1,373.82	42,947.00 -34,953.00 -7,881.00	100.0% -100.0%
42,947.00 0.00 2,497.00 225.38	0.00 34,953.00 10,378.00 1,373.82	42,947.00 -34,953.00 -7,881.00	100.0% -100.0%
0.00 2,497.00 225.38	34,953.00 10,378.00 1,373.82	-34,953.00 -7,881.00	-100.0%
2,497.00 225.38	10,378.00 1,373.82	-7,881.00	
2,497.00 225.38	10,378.00 1,373.82	-7,881.00	
225.38	1,373.82		
182,565.38	152.756.82		-83.6%
	:==::==================================	29,808.56	19.5%
3,483.84	2,352.65	1,131.19	48.1%
14,674.80	22,260.00	-7,585.20	-34.1%
25,245.00	9,744.00	15,501.00	159.1%
689.71	761.85	-72.14	-9.5%
675.00	987.92	-312.92	-31.7%
2,000.00	1,600.00	400.00	25.0%
27.500.00	25,000.00	2,500.00	10.0%
11.800.00	10,000.00	1,800.00	18.0%
			79.7%
			33.3%
			5.8%
			-104.3%
			-23.5%
			100.0%
2,189.96	1,319.99	869.97	65.9%
2,760.90	1,748.28	1,012.62	57.9%
1,950.46	4,371.89	-2,421.43	-55.4%
1,523.34	433.50	1,089.84	251.4%
			-18.4%
			-21.9%
5,080.91	4,978.01	102.90	2.1%
129,942.09	116,025.99	13,916.10	12.0%
1,312.88 37.25	4,067.68 40.00	-2,754.80 -2.75	-67.7% -6.9%
18,341.00	0.00	18,341.00	100.0%
0.00	0.00	0.00	0.0%
3,599.96	2,565.11	1,034.85	40.3%
887 11	1 886 31	-008 87	-53.0%
			-100.0%
			-55.0%
			56.0%
			0.0%
			62.9% -334.8%
16,879.01	15,303.56	1,575.45	10.3%
650.00	0.00	650.00	100.0%
			15.6%
			3.4%
			65.6%
0.00	1,913.79	-1,913.79	-100.0%
23,459.16	21,553.66	1,905.50	8.8%
8.138.75	5.075.00	3.063.75	60.4%
8,138.75	0,010.00		
	1,950.46 1,523.34 3,312.78 2,986.41 5,080.91 129,942.09 1,312.88 37.25 18,341.00 0.00 3,599.96 887.44 0.00 650.00 2,534.00 600.00 13,750.29 -1,542.72 16,879.01 650.00 1,016.19 271.00 1,043.00 0.00	150.00	200.00

1:12 PM 04/09/25

Accrual Basis

Capital Expenditures

Village of North Barrington

Profit & Loss Prev Year Comparison

	May '24 - Mar 25	May '23 - Mar 24	\$ Change	% Change
Enviornmental & Health Commiss 10.5420 · Enviornmental & Health Commiss. 10.5421 · 50/50 Tree Program	255.36 1,706.25	254.57 3,839.45	0.79 -2,133.20	0.3% -55.6%
Total Enviornmental & Health Commiss	1,961.61	4,094.02	-2,132.41	-52.1%
Information Technology (IT) 10.5240 · IT Consulting Services 10.5247 · IT Annual Licensing	21,031.32 7,155.69	16,351.49 14,339.84	4,679.83 -7,184.15	28.6% -50.1%
Total Information Technology (IT)	28,187.01	30,691.33	-2,504.32	-8.2%
Building Department 12.5100 · Building and Zoning Officer 12.5105 · Inspections 12.5107 · Engineering 12.5811 · Membership Dues & Subscriptions	51,765.00 17,525.50 3,476.50 170.00	55,982.50 14,846.12 0.00 160.00	-4,217.50 2,679.38 3,476.50 10.00	-7.5% 18.1% 100.0% 6.3%
Total Building Department	72,937.00	70,988.62	1,948.38	2.79
Forester 15.5070 · Forester Services 15.5072 · Tree Planting & Removals	6,512.50 7,400.00	5,867.50 20,845.00	645.00 -13,445.00	11.0% -64.5%
Total Forester	13,912.50	26,712.50	-12,800.00	-47.9%
Engineering 17.5010 · Stormwater Management	0.00	0.00	0.00	0.0%
17.5018 · NPDES Permit/MS4 17.5114 · Plan Review 17.5125 · Engineer Consulting	1,820.00 5,317.00 24,140.75	2,082.00 6,365.50 25,203.50	-262.00 -1,048.50 -1,062.75	-12.6% -16.5% -4.2%
Total Engineering	31,277.75	33,651.00	-2,373.25	-7.1%
Police Service 20.5201 · IGA - Police Services 20.5202 · IGA - NB School Traffic Control	320,447.86 8,039.20	283,443.57 7,823.82	37,004.29 215.38	13.1% 2.8%
Total Police Service	328,487.06	291,267.39	37,219.67	12.8%
Highways & Streets (Road Dept.) 30.5015 · Public Works 30.5020 · Utilties 30.5025 · Maintenance/Storm Cleanup 30.5030 · Snow Removal	34,690.38 2,146.35 12,677.00 137,000.00	41,074.12 885.48 5,983.50 139,150.00	-6,383.74 1,260.87 6,693.50 -2,150.00	-15.5% 142.4% 111.9% -1.6%
Total Highways & Streets (Road Dept.)	186,513.73	187,093.10	-579.37	-0.3%
MFT 30.5395 · Bank Service Fees	0.00	80.85	-80.85	-100.0%
Total MFT	0.00	80.85	-80.85	-100.0%
Parks 40.5015 · Summer Concerts 40.5020 · Fall Fest 40.5080 · Eton Park - Port-o-let Rental 40.5085 · Landscape Maintenance	7,638.20 12,387.90 1,085.00 6,531.31	5,014.10 10,950.91 995.00 9,051.34	2,624.10 1,436.99 90.00 -2,520.03	52.3% 13.1% 9.1% -27.8%
Total Parks	27,642.41	26,011.35	1,631.06	6.3%
Zoning Board of Appeals 10.5417 · Zoning Ordinance Updates	6,006.00	2,793.00	3,213.00	115.0%
Total Zoning Board of Appeals	6,006.00	2,793.00	3,213.00	115.0%

1:12 PM 04/09/25 Accrual Basis Village of North Barrington

Profit & Loss Prev Year Comparison

60.5395 · Bank Service Fees 7.35 60.8000 · Facilities 60.8001 · Village Hall 8001.2 · Interior	0.00 0.00 0.00 0.00	-73.50 3,902.62 769.01	-90.9%
	0.00		
02.02 · Mechanical Systems 3,902.62 02.04 · Appliance Replacement 769.01 02.05 · Electrical 9,040.00		9,040.00	100.0% 100.0% 100.0%
Total 8001.2 · Interior 13,711.63	0.00	13,711.63	100.0%
60.8001 · Village Hall - Other 0.00	14,000.00	-14,000.00	-100.0%
Total 60.8001 · Village Hall 13,711.63	14,000.00	-288.37	-2.1%
60.8002 · Parks 39,625.50 8002.1 · Leonard Park 39,625.50 8002.4 · General Repairs 1,541.95 60.8002 · Parks - Other 124.54	0.00 0.00 4,982.24	39,625.50 1,541.95 -4,857.70	100.0% 100.0% -97.5%
Total 60.8002 · Parks 41,291.99	4,982.24	36,309.75	728.8%
60.8003 · Garage 0.00	242.11	-242.11	-100.0%
Total 60.8000 · Facilities 55,003.62	19,224.35	35,779.27	186.1%
60.8100 · Street Maintenance & Repair 457,631.56 60.8105 · Culvert Repair/Replacement 11,163.50 60.8200 · Public Infrastructure	28,147.57 0.00	429,483.99 11,163.50	1,525.8% 100.0%
60.8201 · Stormwater Maint. & Repair 0.00 60.8202 · 50/50 Culvert Replacement 1,500.00 60.8203 · Stormwater Facility Maint. & Im 26,475.54 60.8204 · Grassmere Farms/Haverton/Duck P 177,090.98	86,209.40 1,000.00 0.00 172,333.77	-86,209.40 500.00 26,475.54 4,757.21	-100.0% 50.0% 100.0% 2.8%
Total 60.8200 · Public Infrastructure 205,066.52	259,543.17	-54,476.65	-21.0%
60.8300 · IT 8,133.78	1,372.00	6,761.78	492.8%
Total Capital Expenditures 737,006.33	308,367.94	428,638.39	139.0%
SSA 70.5200 · SSA Expense 0.00	80.85	-80.85	-100.0%
Total SSA 0.00	80.85	-80.85	-100.0%
Trust & Agency. 3,650.00 Road Bond. 2,000.00 Septic Bond Refund. 2,000.00	0.00 0.00 0.00	3,650.00 2,000.00 2,000.00	100.0% 100.0% 100.0%
Total Expense 1,805,377.91	1,281,351.10	524,026.81	40.9%
Net Ordinary Income 439,122.92	781,355.60	-342,232.68	-43.8%
Net Income 439,122.92	781,355.60	-342,232.68	-43.8%

MAYORAL PROCLAMATION

VILLAGE OF NORTH BARRINGTON

ARBOR DAY

APRIL 25, 2025

WHEREAS, In 1872, J. Sterling Morton proposed to the Nebraska Board of Agriculture that a special day be set aside for the planting of trees; and

WHEREAS, Arbor Day was first observed with the planting of more than a million trees in Nebraska, and Arbor Day is now observed throughout the nation and the world; and

WHEREAS, the Village of North Barrington has been recognized as a Tree City USA for the past twenty-two years by The National Arbor Day Foundation and desires to continue its tree-planting practices; and

WHEREAS, the Village believes that the preservation of trees benefits the community by mitigating the impacts of climate change by absorbing carbon dioxide, increasing property values, reducing energy costs, and

WHEREAS, trees reduce the erosion of our precious topsoil by wind and water, cut heating and cooling costs, moderate the temperature, clean the air, produce oxygen, and provide habitat for wildlife, and

WHEREAS, trees provide improved mental and physical health of the Village residents, and

WHEREAS, trees in our city increase property values, enhance the economic vitality of business areas, and beautify our community, and

NOW, THEREFORE, BE IT PROCLAIMED by the President and Board of Trustees of the Village of North Barrington, April 25, 2025 as **ARBOR DAY** in the Village of North Barrington and urge all citizens to celebrate Arbor Day and to support efforts to protect our trees and woodlands, and further I urge all citizens to plant trees to improve the environment and promote the well-being of future generations.

PROCLAIMED, signed and sealed this 16th day of April 2025 in the Village of North Barrington, Lake County, Illinois.

	President
Attest:	<u> </u>
Village Clerk	



AGENDA COVER SHEET

To: Village President and Board of Trustees

From: John A. Lobaito, Village Administrator

Date: April 16, 2025

Subj: 2024 Tree of the Year Award

Attachments: 1. Nomination Application, 101 Carriage Rd.

2. Congratulatory letter, Ed & Annie Spiegel

Board Action Requested: Recognition of the recipient of the 2024 Tree of the Year Award.

Executive Summary: In August 2022, the Village Board adopted a Resolution that established the Tree of the Year program. Among other things, the Resolution established that the Environmental & Health Commission administer the program.

In the summer/fall of 2024, the Environmental & Health Commission promoted the program to the community to solicit nominations. The Commission received three (3) nominations.

The Environmental Commission reviewed the nomination applications and after careful consideration, the Commission selected a Bur Oak tree nominated by the owners based on its exceptional beauty and age. The base of the tree is more than 9 feet wide, and the tree canopy spans 25 yards.

VILLAGE OF NORTH BARRINGTON

TREE OF THE YEAR NOMINATION FORM

NOMINATED TREE INFORMATION
Name (property owner): ED & ANNIE SPIEGEL
Address: 101 CARRIAGE ROAD, NORTH BARRINGTON
Species of Tree: BUR OAK
PERSON MAKING THE NOMINATION (IF THE PERSON MAKING THE NOMINATION IS NOT THE OWNER, THEN EVIDENCE OF THE OWNERS PERMISSION MUST BE ATTACHED TO THIS FORM)
Name:
Address:
Phone:Email:
NOMINATED TREE CRITERIA (CHECK ALL THAT APPLY)
X_SIZE X_AGEHISTORIC SITE ASSOCSTORY OF INTEREST
FORMRARITYLANDMARKX_BEAUTY
JUSTIFICATION FOR NOMINATION (ATTACH A SEPARATE SHEET IF NEEDED) WITH A BASE OF OVER 110" A SPAN OF 25 YARDS WIDE AND ALMOST 4 STORIES TALL A MASSIVE HEALTHY TREE ON THE CENTER OF THE PROPERTY
SIGNATURE 9/29/23 DATE

RETURN NOMINATION FORM TO: lnfo@northbarrington.org OR DROP OFF AT VILLAGE HALL, 111 OLD BARRINGTON ROAD, NORTH BARRINGTON, IL 60010



111 OLD BARRINGTON ROAD

NORTH BARRINGTON, ILLINOIS 60010 (847) 381-6000 Fax (847) 381-3303

www.northbarrington.org

March 1, 2025

Mr. and Mrs. Spiegel 101 Carriage Road North Barrington, IL 60010

Dear Mr. and Mrs. Spiegel,

On behalf of the Environmental and Health Commission, we would like to congratulate you as your nomination of the Bur Oak tree was selected as The Village of North Barrington's 2024 Tree of the Year. Your Bur Oak tree was chosen for its exceptional beauty and age. It is a massive, healthy tree that enhances its property and adds to the beauty of our Village.

The Village Board would like to present you with your 2024 Tree of the Year plaque at their meeting on April 16th, 2025, at 7:00 pm. Please confirm your attendance by calling Sue Murdy at (847) 381-6000. A reminder closer to that date will be sent to you.

Sincerely,

Linda Aylward

Environmental and Health Commission Chairperson

Cc: President Eleanor Sweet McDonnell

Board of Trustees

Tree of the Year Committee



AGENDA COVER SHEET

To: President and Board of Trustees

From: John A. Lobaito, Village Administrator

Date: April 16, 2025

Subj: FYE 2024 Annual Financial Report and Management Letter

Attachments: 1. FYE 2024 Annual Financial Report

2. Management Letter

Board Action Requested: No action requested.

Executive Summary: Enclosed is the FYE 2024 Annual Financial Report and Management Letter. Monika Adamski, Principal of Lauterbach & Amen, LLP will be attending to provide the Village Board an overview of the audit.

VILLAGE OF NORTH BARRINGTON, ILLINOIS

ANNUAL FINANCIAL REPORT

7C



FOR THE FISCAL YEAR ENDED APRIL 30, 2024

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

VILLAGE OF NORTH BARRINGTON, ILLINOIS

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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.





INDEPENDENT AUDITOR'S REPORT

March 25, 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, 2024, 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, 2024, 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 March 25, 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 March 25, 2025

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village of North 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, 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, 2024

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, 2024. 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 \$844,720, or 16.3 percent.
- During the year, government-wide revenues for the primary government totaled \$2,435,202, while expenses totaled \$1,590,482, resulting in an increase to net position of \$844,720.
- The Village's net position totaled \$6,033,421 on April 30, 2024, which includes \$933,006 investment in capital assets, \$395,717 subject to external restrictions, and \$4,704,698 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 \$868,361, resulting in an ending fund balance of \$2,667,553, an increase of 48.3 percent.

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, 2024

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, 2024

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 \$6,033,421.

		Net Position		
		2024	2023	
			_	
Assets				
Current Assets	\$	6,384,224	5,585,563	
Capital Assets		933,006	912,909	
Total Assets		7,317,230	6,498,472	
Liabilities/Deferred Inflows of Resources				
Other Liabilities		376,695	605,480	
Deferred Inflows of Resources		907,114	704,291	
Total Liabilities/Deferred Inflows		1,283,809	1,309,771	
Net Position				
Investment in Capital Assets		933,006	912,909	
Restricted		395,717	207,885	
Unrestricted		4,704,698	4,067,907	
Total Net Position	_	6,033,421	5,188,701	

A portion of the Village's net position, \$933,006 or 15.5 percent, reflects its investment in capital assets (for example, land, building improvements, land improvements, 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, 2024

GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued

An additional portion, \$395,717 or 6.6 percent, of the Village's net position represents resources that are subject to external restrictions on how they may be used. The remaining 77.9 percent, or \$4,704,698, represents unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

	Change in Net Position			
		2024	2023	
Revenues				
Program Revenues				
Charges for Services	\$	168,759	207,929	
Operating Grants/Contrib.	Ψ	139,271	116,491	
Capital Grants/Contrib.		-	33,468	
General Revenues			22,.00	
Taxes				
Property Taxes		746,217	733,663	
Intergovernmental - Unrestricted		, , , , , , , , , , , , , , , , , , , ,	, ,	
Personal Property Replacement Tax	es	8,937	13,307	
State Income Taxes		531,871	512,666	
Sales and Use Taxes		325,813	302,559	
Cannabis Taxes		4,538	4,993	
ARPA		200,861	-	
Other General Revenues		308,935	138,952	
Total Revenues		2,435,202	2,064,028	
F				
Expenses General Government		627 211	504 900	
		637,211 348,332	504,890 396,141	
Public Safety Streets and Roads		604,939	· · · · · · · · · · · · · · · · · · ·	
Total Expenses	_	1,590,482	661,915 1,562,946	
Total Expenses		1,330,462	1,302,940	
Change in Net Position		844,720	501,082	
Net Position - Beginning		5,188,701	4,687,619	
Net Position - Ending		6,033,421	5,188,701	

Net position of the Village's governmental activities increased by 16.3 percent (\$5,188,701 in 2023 compared to \$6,033,421 in 2024). Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, totaled \$4,704,698 at April 30, 2024.

Management's Discussion and Analysis April 30, 2024

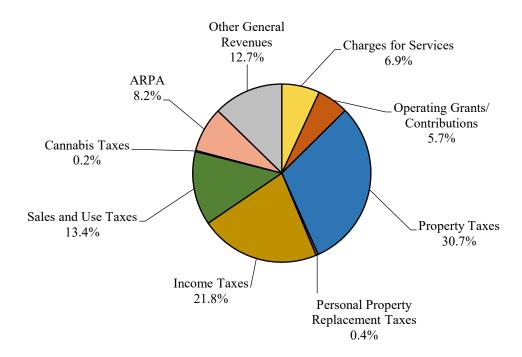
GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued

Governmental Activities

Revenues for governmental activities totaled \$2,435,202, while the cost of all governmental functions totaled \$1,590,482. This results in a surplus of \$844,720. In 2023, revenues of \$2,064,028 exceeded expenses of \$1,562,946, resulting in an increase of \$501,082. State shared revenues, including income and sales/use taxes increased by \$19,205 and \$23,254, respectively. In addition, property taxes saw an increase of \$12,554 over last year.

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/use taxes to fund governmental activities. It also clearly identifies the less significant percentage the Village receives from charges for services and operating grants/contributions.

Revenues by Source - Governmental Activities



Management's Discussion and Analysis April 30, 2024

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 \$5,100,415, which is \$824,623, or 19.3 percent, higher than last year's total of \$4,275,792. Of the \$5,100,415 total, \$1,167,553, or approximately 22.9 percent, of the fund balance constitutes unassigned fund balance.

The General Fund reported a positive change in fund balance for the year of \$868,361, an increase of 48.3 percent. The Village was budgeting for an increase in fund balance of \$297,320. Actual revenues came in \$503,018 over budget and actual expenditures came in \$68,023 under budget. These variances were largely attributed to higher-than-expected revenues from state income tax 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, 2024, unassigned fund balance in the General Fund was \$1,167,553, which represents 43.8 percent of the total fund balance of the General Fund, and represents 93.6 percent of expenditures.

The Motor Fuel Tax Fund reported an increase in fund balance for the year of \$187,832. Ending with a fund balance of \$395,717 which is restricted for future streets and roads qualifying expenditures.

The Capital Projects Fund reported an ending fund balance of \$2,037,145, a decrease of \$231,570. This decrease is because capital outlay expenditures were more than the revenue received during the fiscal year.

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 \$2,115,941, compared to budgeted revenues of \$1,612,923. All revenues sources, except for fines and forfeitures, were over budget for the year.

The General Fund actual expenditures for the year were \$68,023 lower than budgeted (\$1,247,580 actual compared to \$1,315,603 budgeted), due primarily to the Village implementing cost controlling measures during the fiscal year.

Management's Discussion and Analysis April 30, 2024

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The Village's investment in capital assets as of April 30, 2024 was \$933,006 (net of accumulated depreciation). This investment in capital assets includes land, building improvements, land improvements, and equipment/furniture/fixtures.

	Capital Assets		
	Net of Accumulated Depreciation		
	2024 202		2023
Land	\$	402,902	402,902
Building Improvements		422,701	443,811
Land Improvements		101,144	55,523
Equipment/Furniture/Fixtures		6,259	10,673
Totals		933,006	912,909

This year's major addition includes:

Land Improvements \$ 53,720

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 \$24,105,426.

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The Village's elected and appointed officials considered many factors when setting the fiscal-year 2025 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, 2024

ASSETS	
Current Assets	
Cash and Investments	\$ 5,576,629
Receivables - Net of Allowances	
Property Taxes	706,610
Due from Other Governments	100,985
Total Current Assets	6,384,224
Noncurrent Assets	
Capital Assets	
Nondepreciable	402,902
Depreciable	1,532,814
Accumulated Depreciation	(1,002,710)
Total Noncurrent Assets	933,006
Total Assets	7,317,230
LIABILITIES	
Current Liabilities	
Accounts Payable	86,509
Other Payables	259,940
Deposits Payable	30,246
Total Current Liabilities	376,695
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	706,610
Grants	200,504
Total Deferred Inflows of Resources	907,114
Total Liabilities and Deferred Inflows of Resources	1,283,809
NET POSITION	
Investment in Capital Assets	933,006
Restricted	
Streets and Roads	395,717
Unrestricted	4,704,698
Total Net Position	6,033,421

Statement of Activities For the Fiscal Year Ended April 30, 2024

				Program Rever	nies	
			Charges	Operating	Capital	Net
			for	Grants/	Grants/	(Expenses)/
]	Expenses	Services	Contributions	Contributions	Revenues
Governmental Activities						
General Government	\$	637,211	168,374	-	-	(468,837)
Public Safety		348,332	385	-	-	(347,947)
Streets and Roads		604,939	-	139,271	-	(465,668)
Total Governmental Activities		1,590,482	168,759	139,271	-	(1,282,452)
	General Revenues Taxes Property Taxes Intergovernmental - Unrestricted Personal Proprty Replacement Taxes State Income Taxes Sales and Use Taxes Cannabis Tax ARPA Investment Income Miscellaneous			746,217 8,937 531,871 325,813 4,538 200,861 286,882 22,053 2,127,172		
		1	Change in N	Net Position		844,720
			Net Position	n - Beginning		5,188,701
			Net Position	n - Ending		6,033,421

Balance Sheet - Governmental Funds April 30, 2024

		Special		
		Revenue		
		Motor	Capital	
	General	Fuel Tax	Projects	Totals
ASSETS				
Cash and Investments	\$ 2,137,125	1,010,195	2,429,309	5,576,629
Receivables - Net of Allowances	,	, ,	, ,	, ,
Property Taxes	706,610	_	-	706,610
Due from Other Governments	100,985	_	-	100,985
Due from Other Funds	1,006,642	-	-	1,006,642
Total Assets	3,951,362	1,010,195	2,429,309	7,390,866
LIABILITIES				
Accounts Payable	86,509	_	_	86,509
Due to Other Funds	-	614,478	392,164	1,006,642
Other Payables	259,940	-	-	259,940
Deposits Payable	30,246	_	_	30,246
Total Liabilities	376,695	614,478	392,164	1,383,337
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	706,610	_	_	706,610
Grants	200,504	_	_	200,504
Total Deferred Inflows of Resources	907,114	-	-	907,114
Total Liabilities and Deferred Inflows of Resources	1,283,809	614,478	392,164	2,290,451
FUND BALANCES				
Restricted	_	395,717	_	395,717
Committed	1,500,000	-	2,037,145	3,537,145
Unassigned	1,167,553	-		1,167,553
Total Fund Balances	2,667,553	395,717	2,037,145	5,100,415
Total Liabilities, Deferred Inflows of				
Resources and Fund Balances	3,951,362	1,010,195	2,429,309	7,390,866

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

April 30, 2024

Total Governmental Fund Balances	\$ 5,100,415
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.	933,006
Net Position of Governmental Activities	6,033,421

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds For the Fiscal Year Ended April 30, 2024

	General	Special Revenue Motor Fuel Tax	Capital Projects	Totals
Revenues				
Taxes	\$ 746,217	_	_	746,217
Intergovernmental	1,072,020	139,271	_	1,211,291
Licenses, Fees and Permits	168,374	-	_	168,374
Fines and Forfeitures	385	_	_	385
Investment Income	108,100	48,649	130,133	286,882
Miscellaneous	20,845	-	1,208	22,053
Total Revenues	2,115,941	187,920	131,341	2,435,202
Expenditures				
General Government	657,308	_	_	657,308
Public Safety	348,332	_	_	348,332
Streets and Roads	241,940	88	_	242,028
Capital Outlay	-	-	362,911	362,911
Total Expenditures	1,247,580	88	362,911	1,610,579
Net Change in Fund Balances	868,361	187,832	(231,570)	824,623
Fund Balances - Beginning	1,799,192	207,885	2,268,715	4,275,792
Fund Balances - Ending	2,667,553	395,717	2,037,145	5,100,415

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, 2024

Net Change in Fund Balances - Total Governmental Funds	\$ 824,623
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	53,720
Depreciation Expense	(33,623)
Changes in Net Position of Governmental Activities	844,720

Statement of Fiduciary Net Position - Custodial Fund April 30, 2024

	_	Special Service Areas
ASSETS		
Cash and Investments	\$	926,726
LIABILITIES		
Accounts Payable	_	32,228
NET POSITION		
Restricted for Others	_	894,498

Statement of Changes in Fiduciary Net Position - Custodial Fund For the Fiscal Year Ended April 30, 2024

	Special Service Areas
Additions	
Property Taxes	\$ 720,038
Interest	56,665_
Total Additions	776,703
Deductions	
Principal Retirement	310,000
Interest and Fiscal Charges	382,400
Payment to Escrow Agent	15,838
Total Deductions	708,238
Change in Fiduciary Net Position	68,465
Net Position Restricted for Others	
Beginning	826,033
Ending	894,498

Notes to the Financial Statements April 30, 2024

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, 2024

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, 2024

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, 2024

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 NET POSITION OR EQUITY

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, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY – 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 \$5000 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

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.

Notes to the Financial Statements April 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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

Net Position – Continued

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.

EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUND

The following fund had an excess of actual expenditures over budget as of date of this report:

Fund	Excess	
Motor Fuel Tax	\$	88

Notes to the Financial Statements April 30, 2024

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 \$5,576,629 and the bank balances totaled \$6,507,037.

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, 2024

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 2023 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 BALANCES

Interfund balances result from the time lag between when transactions are recorded in the accounting system and payments between funds are made. The composition of interfund balances as of the date of this report, is as follows:

Receivable Fund	Payable Fund	Amount
General General	Motor Fuel Tax Capital Projects	\$ 614,478 392,164
		1,006,642

Notes to the Financial Statements April 30, 2024

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

CAPITAL ASSETS

Governmental capital asset activity for the year was as follows:

	Beginning			Ending
	Balances	Increases	Decreases	Balances
Nondepreciable Capital Assets				
Land	\$ 402,902	-	-	402,902
Depreciable Capital Assets				
Building Improvements	1,091,028	-	-	1,091,028
Land Improvements	121,484	53,720	-	175,204
Equipment/Furniture/Fixtures	266,582	-	-	266,582
	1,479,094	53,720	-	1,532,814
Less Accumulated Depreciation				
Building Improvements	647,217	21,110	-	668,327
Land Improvements	65,961	8,099	-	74,060
Equipment/Furniture/Fixtures	255,909	4,414	-	260,323
	969,087	33,623	-	1,002,710
Total Net Depreciable Capital Assets	510,007	20,097	-	530,104
Total Net Capital Assets	912,909	20,097	-	933,006

Depreciation expense of \$33,623 is charged to the general government function.

Notes to the Financial Statements April 30, 2024

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 \$9,250,000. 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 - 2023	\$ 279,483,200
Legal Debt Limit - 8.625% of Assessed Value Amount of Debt Applicable to Limit	24,105,426
None	
Legal Debt Margin	24,105,426

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, 2024

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:

	General	Special Revenue Motor Fuel Tax	Capital Projects	Totals
Fund Balances Restricted Streets and Roads	\$ -	395,717	-	395,717
Committed Capital Projects	1,500,000	-	2,037,145	3,537,145
Unassigned	1,167,553	-	-	1,167,553
Total Fund Balances	 2,667,553	395,717	2,037,145	5,100,415

NET POSITION CLASSIFICATION

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

Governmental Activities Capital Assets - Net of Accumulated Depreciation	\$ 933,006
Less: Capital Related Debt None	 -
Investment in Capital Assets	933,006

Notes to the Financial Statements April 30, 2024

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.

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, 2024.

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, 2024

	Budg		
	Original	Final	Actual
Revenues			
Taxes	\$ 744,913	744,913	746,217
Intergovernmental	685,605	685,605	1,072,020
Licenses, Fees and Permits	162,805	162,805	168,374
Fines and Forfeitures	2,300	2,300	385
Investment Income	15,000	15,000	108,100
Miscellaneous	2,300	2,300	20,845
Total Revenues	1,612,923	1,612,923	2,115,941
Expenditures			
General Government	688,453	688,453	657,308
Public Safety	353,500	353,500	348,332
Streets and Roads	273,650	273,650	241,940
Total Expenditures	1,315,603	1,315,603	1,247,580
Net Change in Fund Balance	297,320	297,320	868,361
Fund Balance - Beginning			1,799,192
Fund Balance - Ending			2,667,553

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, 2024

	Budget			
	Original	Final	Actual	
Revenues Intergovernmental Motor Fuel Tax Investment Income Total Revenues	\$ 121,100 15,000 136,100	121,100 15,000 136,100	139,271 48,649 187,920	
Expenditures Streets and Roads	<u> </u>	-	88	
Excess (Deficiency) of Revenues Over (Under) Expenditures	136,100	136,100	187,832	
Other Financing (Uses) Transfers Out	(30,000)	(30,000)		
Net Change in Fund Balance	106,100	106,100	187,832	
Fund Balance - Beginning			207,885	
Fund Balance - Ending			395,717	

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, 2024

	Budget		
	Original	Final	Actual
Taxes			
Property Taxes	\$ 744,913	744,913	746,217
Transfer and the second	, , , , , , , , , , , , , , , , , , , ,	. ,	,
Intergovernmental			
Personal Property Replacement Taxes	9,957	9,957	8,937
State Income Tax	443,474	443,474	531,871
State Sales and Use Tax	227,940	227,940	325,813
Cannabis Tax	4,234	4,234	4,538
Grants		-	200,861
Total Intergovernmental	685,605	685,605	1,072,020
Licenses, Fees and Permits	162,805	162,805	168,374
Fines and Forfeitures	2,300	2,300	385
Investment Income	15,000	15,000	108,100
Miscellaneous	2,300	2,300	20,845
Total Revenues	1,612,923	1,612,923	2,115,941

General Fund
Schedule of Expenditures - Budget and Actual

For the Fiscal Year Ended April 30, 2024

	Budg		
	Original	Final	Actual
General Government			
Salaries and Benefits	\$ 241,503	241,503	161,425
Legal	55,000	55,000	25,905
Building Department	75,100	75,100	86,416
Administration	94,650	94,650	234,954
Village Hall	40,900	40,900	19,983
Forester	27,500	27,500	15,305
Parks	34,500	34,500	17,270
Mosquito Abatement	25,000	25,000	9,744
Contingency	3,500	3,500	1,914
Internet Technology	49,000	49,000	44,830
Barrington Area Council of Governments	10,000	10,000	-
Flint Creek Restoration	- -	-	9,967
Insurance	16,000	16,000	14,202
Health and Sanitation	5,500	5,500	5,393
Audit	10,300	10,300	10,000
Total General Government	688,453	688,453	657,308
Public Safety			
Police Services	353,500	353,500	348,332
Streets and Roads	273,650	273,650	241,940
Total Expenditures	1,315,603	1,315,603	1,247,580

Capital Projects

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended April 30, 2024

	Budget		
	Original	Final	Actual
Revenues Grants Investment Income Miscellaneous Total Revenues	\$ 2,500,000 7,000 - 2,507,000	2,500,000 7,000 - 2,507,000	130,133 1,208 131,341
Expenditures Capital Outlay	985,950	985,950	362,911
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,521,050	1,521,050	(231,570)
Other Financing Sources Transfers In	230,000	230,000	<u>-</u>
Net Change in Fund Balance	1,751,050	1,751,050	(231,570)
Fund Balance - Beginning			2,268,715
Fund Balance - Ending			2,037,145

VILLAGE OF NORTH BARRINGTON, ILLINOIS

MANAGEMENT LETTER



FOR THE FISCAL YEAR ENDED APRIL 30, 2024

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

PHONE 630.393.1483 • FAX 630.393.2516 www.lauterbachamen.com

March 25, 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, 2024, 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>FUND OVER BUDGET</u>

Comment

During our current year-end audit process, we noted the following fund had an excess expenditure over budget for the fiscal year:

Fund	Ex	cess
Motor Fuel Tax	\$	88

Recommendation

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

Management Response

The over budget is related to bank fees being charged, but unbudgeted. The Village changed its process in the fall of 2024 to avoid incurring bank fees.

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

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.

UPCOMING STANDARDS

1. GASB STATEMENT NO. 100 ACCOUNTING CHANGES AND ERROR CORRECTIONS

In June 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 100, Accounting Changes and Error Corrections, which establishes accounting and financial reporting requirements for (a) accounting changes, and (b) the correction of an error in previously issued financial statements (error correction). Accounting changes are (a) changes in accounting principle, (b) changes in accounting estimates, or (c) changes to or within the financial reporting entity. Error corrections are (a) errors from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were issued, or (b) a change from (i) applying an accounting principle that is not generally accepted to transactions or other events that previously were significant to (ii) applying a generally accepted accounting principle to those transactions or other events is an error correction. GASB Statement No. 100 requires that (a) changes in accounting principal and error corrections are reported retroactively, (b) changes in accounting estimates are reported prospectively, and (c) changes to or within the financial reporting entity should be reported by adjusting the current reporting period's beginning net position, fund balance, or fund net position, as applicable, for the effect of the change as if the change occurred as of the beginning of the reporting period. GASB Statement No. 100, Accounting Changes and Error Corrections is applicable to the Village's financial statements for the year ended April 30, 2025.

2. GASB STATEMENT NO. 101 COMPENSATED ABSENCES

In June 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 101, Compensated Absences, which establishes standards of accounting and financial reporting for (a) compensated absences, and (b) associated salary-related payments, including certain defined contribution pensions and defined contribution other postemployment benefits (OPEB). The statement requires that a liability should be recognized for any type of leave that has not been used at year-end if (a) The leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Examples of leave that should be reviewed, and potentially measured under GASB Statement No. 101 are vacation leave, paid time off leave, holiday leave, and sick leave. Examples of leave that are excluded from GASB Statement No. 101 are parental leave, military leave, and jury duty leave. GASB Statement No. 101, Compensated Absences is applicable to the Village's financial statements for the year ended April 30, 2025.

3. 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 District's financial statements for the year ended April 30, 2026.

UPCOMING STANDARDS – Continued

4. 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 applicable to the District's financial statements for the year ended April 30, 2027.



AGENDA COVER SHEET

To: President and Board of Trustees

From: John A. Lobaito, Village Administrator

Date: April 16, 2025

Subj: FYE 2024 Annual Financial Report and Management Letter

Board Action Requested: Motion to accept and place on file the FYE 2024 Annual Financial Report.

AGENDA COVER SHEET

To: President and Board of Trustees

From: John A. Lobaito, Village Administrator

Date: April 16, 2025

Subj: Fireworks Permit – Biltmore Country Club

Attachments: 1. Letter of request, Club Manager, Dated May 19, 2025

2. Map- Launch Location/Spectator Area

3. Certificate of Insurance

4. State of Illinois, Office of State Fire Marshal Pyrotechnic Distributor's License

5. USDOT Hazardous Materials Certificate of Registration

6. BATFE License – Pyrotecnico Fireworks, Inc.

Board Action Requested: Motion to approve a permit to The Biltmore Country Club for a pyrotechnic display on Friday, June 20, 2025 subject to receipt of an updated License from the Office of the State Fire Marshal.

Executive Summary: Title 6, Chapter 4 of the Village Code requires any fireworks display in the Village of North Barrington receive a permit from the Board of Trustees. The display is scheduled for Friday, June 20, 2025, and the display will be performed by Pyrotecnico Fireworks, Inc. Certain information is required to be submitted to the Village and has been attached for your information.

It is recommended the approval be subject to receipt of the updated license from the Illinois Office of the State Fire Marshal. The current license expires on June 15, 2025 which is five (5) days before the June 20, 2025 event date.



BILTMORE COUNTRY CLUB

May 19, 2025

Ms. Eleanor Sweet McDonnell Village President Village of North Barrington 111 Old Barrington Road, North Barrington, IL 60010

Dear Ms. McDonnell,

On behalf of Biltmore Country Club, I am requesting a permit for a firework display for our American Celebration event held at Biltmore on Friday, June 20, 2025. Pyrotecnico has been hired to orchestrate the fireworks show. Our contact person with Pyrotecnico is Wanda Schoof, Project Coordinator. Wanda can be reached at (219) 393-5522 if needed.

In order to comply with the necessary safety and code requirements, we have contacted John Wiecek, Deputy Fire Marshal, at the Lake Zurich Fire Department.

In addition, I have provided the following information from our pyrotechnic operator:

- A current BATFE license for distribution of display fireworks
- Proof of the current USDOT ID number
- Proof of a current USDOT Hazardous Materials Registration Number
- Proof of insurance for General Liability of \$1,000,000 per occurrence with a \$2,000,000 aggregate, in addition \$1,000,000 excess umbrella policy, Worker's Compensation with statutory levels and employer's liability of \$500,000 per occurrence.

If you have any questions, please contact me at (224)-655-7100. Biltmore would appreciate a favorable response from the Village as soon as possible.

Very Tauly

Belisario Castillo Club Manager

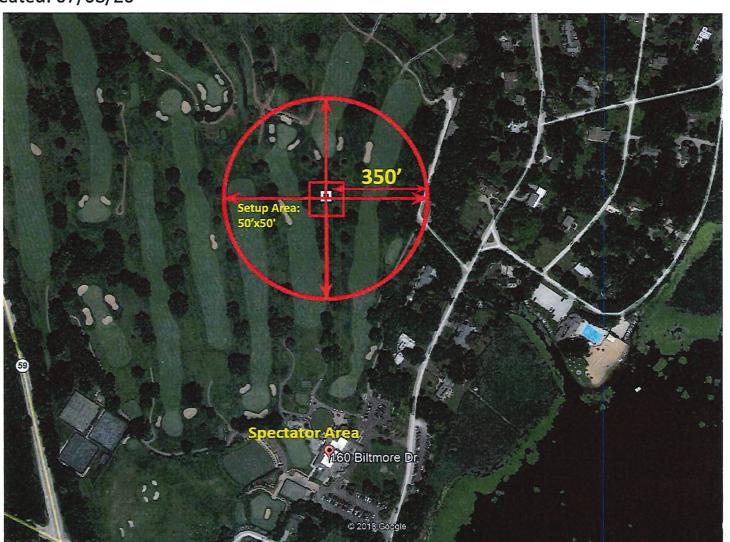
8B

Snow Name: Biltmore Country Club, IL

Location: 160 Biltmore Drive N. Barrington, IL

Date Created: 07/08/20

Launch Location:



Fall-Out Kaglus: 350

Distance To Audience: 850'

Rack banks setup east to west. End of the bank is 25 FT from trees on the west side.

Setup area Dimensions: 50'x50'



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 1/30/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

certificate holder in lieu of such e	endorsement(s).		
PRODUCER		CONTACT NAME:	
Acrisure Great Lakes Partners In 223 West Grand River Ave #1	surance Services	PHONE (A/C, No, Ext): 216-658-7100	FAX (A/C, No): 216-658-7101
Howell MI 48843		E-MAIL ADDRESS: Info@brittongallagher.com	
		INSURER(S) AFFORDING COVERAGE	NAIC#
	2299	INSURER A: Everest Denali Insurance Company	16044
INSURED		INSURER B: Arch Specialty Insurance Company	21199
Pyrotecnico Fireworks Inc. P.O. Box 149		INSURER c : Pennsylvania Insurance Company	21962
299 Wilson Road		INSURER D: James River Insurance Company	12203
New Castle PA 16103		INSURER E: AXIS Surplus Insurance Company	26620
		INSURER F:	
COVERAGES	CERTIFICATE NUMBER: 1675494574	REVISION NUI	MBER:

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMIT	8
D	GENERAL LIABILITY	Υ	Υ	P0000003353	11/14/2024	10/14/2025	EACH OCCURRENCE	\$ 1,000,000
	X COMMERCIAL GENERAL LIABILITY						DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 50,000
1	CLAIMS-MADE X OCCUR						MED EXP (Any one person)	5
							PERSONAL & ADV INJURY	\$ 1,000,000
							GENERAL AGGREGATE	\$ 3,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						PRODUCTS - COMP/OP AGG	\$ 2,000,000
	POLICY X PRO-							\$
Α	AUTOMOBILE LIABILITY	Υ	Υ	GCD0010016-241	11/14/2024	10/14/2025	COMBINED SINGLE LIMIT (Ea accident)	\$ 1,000,000
	X ANY AUTO						BODILY INJURY (Per person)	\$
	ALL OWNED SCHEDULED AUTOS						BODILY INJURY (Per accident)	\$
	X HIRED AUTOS X NON-OWNED AUTOS						PROPERTY DAMAGE (Per accident)	\$
								\$
В	UMBRELLA LIAB X OCCUR	Y	Υ	UXP1035252-05	11/14/2024	10/14/2025	EACH OCCURRENCE	\$ 4,000,000
	X EXCESS LIAB CLAIMS-MADE						AGGREGATE	\$ 4,000,000
	DED RETENTION \$							\$
С	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY		Υ	82-872096-04-36(5 STATES)	10/14/2024	10/14/2025	X WC STATU- OTH- TORY LIMITS ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE	N/A					E.L. EACH ACCIDENT	\$ 1,000,000
İ	(Mandatory In NH)	MIM					E.L. DISEASE - EA EMPLOYEE	\$ 1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - POLICY LIMIT	\$ 1,000,000
E	Excess Liability #2	Y	Y	P-001-001451057-01	11/14/2024	10/14/2025	Each Occ/ Aggregate Total Limits	\$5,000,000 \$10,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, If more space is required)
Additional Insured extension of coverage is provided by above referenced policies where required by written agreement.
DISPLAY DATE: June 20, 2025

LOCATION: Biltmore Country Club, North Barrington, Illinols
ADDITIONAL INSUED: Biltmore Country Club; Village of North Barrington, Illinols; Lake Zurich Fire/Rescue Department

CERTIFICATE HOLDER	CANCELLATION
Biltmore Country Club	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
160 Biltmore Drive North Barrington IL 60010	AUTHORIZED REPRESENTATIVE



STATE OF ILLINOIS

OFFICE OF THE STATE FIRE MARSHAL DIVISION OF FIRE PREVENTION





Pyrotechnic Distributor License

PYROTECNICO FIREWORKS INC 299 WILSON ROAD NEW CASTLE, PA 16101

IL07-OPF-00036

License #

06/15/2025

EXPIRATION DATE

Matt Perez

STATE FIRE MARSHAL

OPF

CLASSIFICATION

This license may be revoked by the Office of the State Fire Marshal for failure to comply with the lawful rules regulating this program.



Federal Motor Carrier Safety Administration

1200 New Jersey Ave., S.E. Washington, DC 20590 August 30, 2024

In reply refer to: USDOT Number: 526749

STEPHEN VITALE
PRESIDENT
PYROTECNICO FIREMORKS INC
PYROTECNICO
299 WILSON ROAD
NEW CASTLE, PA 16101

HAZARDOUS MATERIALS SAFETY PERMIT EM Safety Fermit ID: US-526749-PA-HMSP Effective Date: August 30, 2024

Dear STEPHEN VITALE:

The Hazardous Materials Safety Permit (HMSP) is verification of the motor carrier's permission to engage in the transportation of hazardous materials listed in 49 CFR 385.403 by motor vehicle in interstate, intrastate, or foreign commerce.

This HMSP will be effective beginning August 30, 2024 and remain effective through September 30, 2026 if your company maintains compliance with the requirements pertaining to the safe and secure movement of hazardous materials for the protection of the public (49 CFR 385 and other applicable Federal Motor Carrier Safety Regulations and Hazardous Material Regulations). Failure to maintain compliance will constitute sufficient grounds for suspension or revocation of this authority.

Willful and persistent noncompliance with applicable safety fitness regulations as evidenced by a Department of Transportation safety fitness rating less than "Satisfactory" or by other indicators, could result in a proceeding requiring the holder of this permit to show cause as to why this authority should not be suspended or revoked.

For questions regarding this document you may contact the FMCSA Hazardous Materials Division by email at fmcsa.hmsp@dot.gov or by phone at (202) 385-2400 or by fax at (202) 366-3621.

Sincerely,

Paul Bomgardner

Chief, Hazardous Material Division

UNITED STATES OF AMERICA DEPARTMENT OF TRANSPORTATION PIPELINE AND HAZARDOUS MATERIALS SAFETY ADMINISTRATION



HAZARDOUS MATERIALS CERTIFICATE OF REGISTRATION FOR REGISTRATION YEAR(S) 2024-2025

Registrant:

PYROTECNICO FIREWORKS INC.

ATTN: Brad Rushin PO BOX 149

NEW CASTLE, PA 16103

This certifies that the registrant is registered with the U.S. Department of Transportation as required by 49 CFR Part 107, Subpart G.

This certificate is issued under the authority of 49 U.S.C. 5108. It is unlawful to alter or falsify this document.

Reg. No: 053024550027G Effective: July 1, 2024 Expires: June 30, 2025

HM Company ID: 35539

Record Keeping Requirements for the Registration Program

The following must be maintained at the principal place of business for a period of three years from the date of issuance of this Certificate of Registration:

- (1) A copy of the registration statement filed with PHMSA; and
- (2) This Certificate of Registration

Each person subject to the registration requirement must furnish that person's Certificate of Registration (or a copy) and all other records and information pertaining to the information contained in the registration statement to an authorized representative or special agent of the U. S. Department of Transportation upon request.

Each motor carrier (private or for-hire) and each vessel operator subject to the registration requirement must keep a copy of the current Certificate of Registration or another document bearing the registration number identified as the "U.S. DOT Hazmat Reg. No." in each truck and truck tractor or vessel (trailers and semi-trailers not included) used to transport hazardous materials subject to the registration requirement. The Certificate of Registration or document bearing the registration number must be made available, upon request, to enforcement personnel.

For information, contact the Hazardous Materials Registration Manager, PHH-52, Pipeline and Hazardous Materials Safety Administration. U.S. Department of Transportation. 1200 New Jersey



DEPARTMENT OF JUSTICE

Bureau of Alcohol, Tobacco, Firearms and Explosives

Martinsburg, IFF 25405

January 16, 2025

PYROTECNICO FIREWORKS INC PYROTECNICO PO BOX 149 NEW CASTLE, PA 16103-0149

901090: MH/SJI

5400

File Number: 8-PA-12122

Premises Address: 299 WILSON RD NEW CASTLE, PA 16101

Dear Sir/Madam:

This letter acknowledges receipt of your timely application to renew your Federal explosives license/permit.

The Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) is not able to process your application prior to the expiration date of your license/permit. However, Federal law allows you to continue operations under your current license/permit until such time as ATF completes processing your application. See 5 U.S.C. § 558. This letter, or as explained below, a follow-up letter, will serve as your license/permit until we complete action on your renewal. It is referred to as a Letter of Authorization (LOA).

Since we have not completed processing your application, you may supply a copy of this letter to other licensees/permittees, e.g., your distributors, for the next six months (or until we complete action on your renewal, if that occurs in less than six months) as evidence of your licensed/permitted status. If we have not completed processing your application for renewal within six months of the date of this letter, we will send you another letter, which will also be valid for six months (or until we complete action on your renewal, if that occurs in less than six months). This is of course contingent upon your remaining entitled to continue operations under your current license/permit.

Please direct questions or concerns regarding this letter to Joie Inman at 304-616-4442.

Sincerely,

Chief, Federal Explosives Licensing Center

Maina Heward

ATF web address: www.atf.gov



2025 UCR Registration is VALID!



Confirmation # 000-0486-5611

Registered on: 10/01/2024 10:44 EST

Generated: 10/01/2024 10:44 EST

Year:

2025

Paid:

Date

Bracket

UCR Fee Conv. Fee

Total

10/01/2024 Bracket 4 [46 veh.] \$963.00

\$28.60

\$991.60

Bracket:

21 to 100 vehicles [46 vehicle(s)]

USDOT #:

526749

Classifications:

Motor Private Carrier

Legal Name:

PYROTECNICO FIREWORKS INC

DBA:

PYROTECNICO

Base State:

Pennsylvania

Principal:

299 WILSON ROAD NEW CASTLE, PA 16101

US

Payor:

PYROTECNICO FIREWORKS INC

*** Expires: 12/31/2025 ***



AGENDA COVER SHEET

To: Village President and Board of Trustees

From: John A. Lobaito, Village Administrator

Date: April 16, 2025

Subj: Funds Transfer – General Fund to Capital Projects Fund

Attachments: 1. Ordinance Authorizing the General Fund Balance Transfer to Capital Projects Fund

Board Action Requested: Motion to pass an Ordinance authorizing and approving a Fund Balance Transfer of \$700,000 From the General Fund to the Capital Projects Fund for the Village of North Barrington.

Executive Summary: The FYE 2025 budget planned for the transfer of \$500,000 from the General Fund to the Capital Projects Fund ("CPF") if anticipated revenues exceeded expenditures by this amount or greater.

The FYE 2025 ends April 30, 2025 and projected revenues will exceed expenditures by more than \$700,000. A majority of the revenues over expenditures (\$500,000) was anticipated in the development of the FYE 2025 budget. An increase in State tax distribution, namely income tax and sales tax (\$100,000) plus lower expenditures (\$100,000) accounted for the remaining difference in revenues over expenditures.

The Village of North Barrington does not have a dedicated revenue source for its 5-year Capital Improvement Plan. The Village relies on general revenues of the Village to fund its capital needs which includes building facilities, public infrastructure, and IT equipment and software. The Street Program, which is also a capital expenditure, is reliant on Motor Fuel Tax (MFT) revenues.

The funding of the CPF is critical to the long-term sustainability of the Villages assets and public infrastructure. The current 5-year Capital Improvement Plan anticipates the expenditure of \$6.6 million over the 5-year period. The CPF current funding level is approximately \$3.3 million excluding the recommend transfer of \$700,000.

The enclosed Ordinance authorizes the transfer of \$700,000 from balances of the General Fund to the Capital Projects Fund. These funds will be available for projects identified in the 5-Year Capital Improvement Plan. The fund is restricted to capital expenditures identified in the plan. These funds are not used for expenditures associated with the day-to-day operations of the Village.

VILLAGE OF NORTH BARRINGTON ORDINANCE NO.

AN ORDINANCE AUTHORIZING AND APPROVING A FUND BALANCE TRANSFER OF \$700,000 FROM THE GENERAL FUND TO THE CAPITAL PROJECTS FUND FOR THE VILLAGE OF NORTH BARRINGTON, ILLINOIS

WHEREAS, the Village of North Barrington (the "Village") is a duly organized municipality created in accordance with the Constitution of the State of Illinois of 1970 and the laws of the State; and,

WHEREAS, the Illinois Municipal Code authorizes the transfer of money between Village funds, which are not pledged for or allocated to a particular purpose; and,

WHEREAS, the Corporate Authorities have determined that there is a surplus in the General Fund of seven hundred thousand dollars (\$700,000) and that, in consideration of future capital projects, the surplus funds would be better utilized in the Capital Projects Fund, and,

WHEREAS, the Corporate Authorities have determined that it is in the best interests of the Village and its residents to approve the transfer of seven hundred thousand dollars (\$700,000) from the General Fund to the Capital Projects Fund as authorized by the Illinois Municipal Code (65 ILCS 5/8-2-9, *et seq.*)

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: That the foregoing recitals are hereby incorporated as if fully set forth herein.

SECTION 2: The corporate authorities hereby approve the transfer of seven hundred thousand dollars (\$700,000) from the General Fund to the Capital Projects Fund and to further authorize the Village Administrator or his/her designee to take all steps necessary to carry out the terms and intent of this Ordinance and to ratify any steps taken to effectuate those goals.

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 from and after its passage and approval in the manner provided by law.

Passed this 16^{th} day of April 2025 by roll call vote as follows:

		<u>Ayes</u>	<u>Nays</u>	<u>Absent</u>	<u>Abstain</u>
Trustee Sara Cr					
Trustee Robin F					
Trustee Rick M	_				
Trustee Neil Mo					
Trustee Martin					·
Trustee Mark V	_				·
President Sweet	McDonnell				
		APPRO	VED THIS 16t	h DAY OF API	RIL 2025
		mino	VLD IIIIS 100		AL 2023.
		Eleanor S	weet McDonne	II, Village Presi	dent
				_	
(SEAL)					
ATTEST:	77'11 01	1			
	Village Cle	erk			
Published: A	April 16, 2025				

CERTIFICATION

I, John A. 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 special meeting of the President and Board of Trustees of the Village of North Barrington, held on the 16th day of April 2025, the foregoing Ordinance entitled "AN ORDINANCE AUTHORIZING AND APPROVING A FUND BALANCE TRANSFER FROM THE GENERAL FUND TO THE CAPITAL PROJECTS FUND FOR THE VILLAGE OF NORTH BARRINGTON", as duly passed by the President and Board of Trustees of the Village of North Barrington.

The pamphlet form of Ordinance No.2025- , 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 17th day of April 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 16th day of April 2025.

Village Clerk
Village of North Barrington,
Lake County, Illinois

(SEAL)



AGENDA COVER SHEET

To: Village President and Board of Trustees

From: John A. Lobaito, Village Administrator

Date: April 16, 2025

Subj: Funds Transfer – MFT and Rebuild Illinois (RBI) funds to Capital Projects Fund

Attachments: 1. Ordinance Authorizing the Transfer of MFT & RBI Funds to Capital Projects Fund

Board Action Requested: Motion to pass an Ordinance authorizing and approving the transfer of Motor Fuel Tax (MFT) and Rebuild Illinois Funds from the MFT Fund to the Capital Projects Fund (CPF) for the Village of North Barrington, IL.

Executive Summary: At the March 20, 2024 Village Board meeting the Board of Trustees approved Resolution No. 2024-06 and Resolution No. 2024-07. These two Resolutions were authorized and approved by the Illinois Department of Transportation (IDOT) for the Village to expend MFT funds for the 2024 Street Maintenance Program. The amounts are \$350,000.00 and \$200,809.26, respectively.

The total final cost of the 2024 Street Maintenance Program is \$482,867.00. This amount is less than the combined total of Resolution No. 2024-06 and 2024-07 of \$550,809.26. Consequently, the transfer of funds from MFT to the CPF is reduced to \$482,867.00.

The Village holds its monthly MFT allocation in a sperate fund and the use of the MFT revenues are restricted to street related maintenance and other public works activities. The Village restricts the use of MFT revenues to a single purpose, the bi-annual Street Maintenance Program.

Expenses related to the Street Maintenance Program are budgeted in the CPF and paid using CPF monies. This Ordinance reimburses the CPF by transferring money from the MFT Fund to the CPF for expenses related to the 2024 Street Maintenance Program.

VILLAGE OF NORTH BARRINGTON ORDINANCE NO. ____

AN ORDINANCE AUTHORIZING AND APPROVING THE TRANSFER OF MOTOR FUEL TAX (MFT) AND REBUILD ILLINOIS FUNDS FROM THE MFT FUND TO THE CAPITAL PROJECTS FUND FOR THE VILLAGE OF NORTH BARRINGTON

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, on April 9, 2024 Resolution No. 2024-06, IDOT 24-R0629-Section No. 24-00000-01-GM was approved by IDOT authorized \$350,000 MFT Funding for the 2024 Village of North Barrington Street maintenance program expenses; and,

WHEREAS, on April 9, 2024 Resolution No. 2024-07, IDOT 24-R0629- Section No. 24-00000-01-GM was approved by IDOT authorized \$200,809.26 Rebuild Illinois Funding for the 2024 Village of North Barrington Street maintenance program expenses; and,

WHEREAS, the final cost of the 2024 Street Maintenance Program was \$482,867.00. This amount is less than the combined total authorized in Resolution No. 2024-06 and 2024-07 of \$550,809.26.

WHEREAS, the Illinois Municipal Code authorizes the transfer of money between Village funds; and,

WHEREAS, the Corporate Authorities have determined that it is appropriate to transfer \$282,057.00 of Motor Fuel Tax funds and \$200,809.26 from the Rebuild Illinois Funds for a total transfer of \$482,867.00 from the MFT Fund to the Village's Capital Projects Fund.

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: That the foregoing recitals are hereby incorporated as if fully set forth herein.

SECTION 2: The corporate authorities hereby approve the transfer of \$\$282,057.00 for street maintenance improvements from the Motor Fuel Tax fund (MFT) pursuant to Resolution No. 2024-06 and, \$200,809.26 from the Rebuild Illinois Funds pursuant to Resolution No. 2024-07, IDOT 24-R0629-Section No. 24-00000 -01-GM from the MFT Fund to the Village's Capital Projects Fund and to further authorize the Village Administrator or his/her designee to take all steps necessary to carry out the terms and intent of this Ordinance and to ratify any steps taken to effectuate those goals.

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 from and after its passage and approval in the manner provided by law.

Passed this 16th day of April 2025 by roll call vote as follows:

		<u>Ayes</u>	<u>Nays</u>	<u>Absent</u>	<u>Abstain</u>
Trustee Sara	h Creviston				
Trustee Rob	in R. Kelleher				
Trustee Rick	_				
Trustee Neil					
Trustee Mar					
	k Vandenbergh				
President Sv	veet McDonnell				
			Eleanor Swe	et McDonnell, V	Village President
(SEAL)					
ATTEST:					
	Village Clerk				
Published:	April 16, 2025				

CERTIFICATION

qualified Clerk of the Village of North Barrin	reby certify that I am the duly elected, acting and ngton, Lake County, Illinois, and that as such Clerk, d proceedings of the President and Board of Trustees
Village of North Barrington, held on the 16 th d ORDINANCE AUTHORIZING AND AP TAX (MFT) AND REBUILD ILLINO CAPITAL PROJECTS FUND FOR THE	meeting of the President and Board of Trustees of the lay of April 2025, the foregoing Ordinance entitled "AN PROVING THE TRANSFER OF MOTOR FUELDIS FUNDS FROM THE MFT FUND TO THE VILLAGE OF NORTH BARRINGTON", as duly of Trustees of the Village of North Barrington.
thereof, was prepared, and a copy of suc commencing on the 17 th day of April 2025, an	, including the Ordinance and a cover sheet ch Ordinance was available in the Village Hall, and will continue for at least 10 days thereafter. Copies c inspection upon request in the office of the Village
	of which the attached is a true and correct copy, is r safekeeping, and that I am the lawful custodian and
Given under my hand and seal of the 2025.	e Village of North Barrington this 17 th day of April
	Village Clerk Village of North Barrington, Lake County, Illinois



AGENDA COVER SHEET

To: President and Board of Trustees

From: John A. Lobaito, Village Administrator

Date: April 16, 2025

Subj: Landscape Services, Village Hall & Eton Park -

Attachment: 1. Ordinance Authorizing the Execution of a 4-Year Landscape Service

Contract

Board Action Requested: Motion to pass an Ordinance Authorizing the Execution of a Contract with Alan Horticulture, LLC for Landscape Services.

Executive Summary: The Village contracts for lawn maintenance services for Eton Park and the Village Hall property. The current contract expired in fall of 2024.

The Village advertised for quotes and sent the RFQ to landscape vendors that have submitted bids in the past. The Village received nine (9) bids and are listed below. The landscape services include weekly mowing, bush trimming, spring & fall clean up, and fertilizing. The low proposal is Alan Horticulture LLC.

	BIDDER	4-YEAR TOTAL
1	Alan Horticulture, LLC	36,000.00
2	Yellowstone	38,192.00
3	Apex Landscaping, Inc	44,750.00
4	Doering Landscape Co.	50,800.00
5	Beary Landscape Co.	53,564.00
6	Milieu Design	63,698.00
7	Langton Group	84,705.58
8	JB Enterprises Landscape	99,750.00
9	Mark 1Landscape, Inc.	153,120.00

VILLAGE OF NORTH BARRINGTON ORDINANCE NO.

AN ORDINANCE AUTHORIZING THE EXECUTION OF A CONTRACT WITH ALAN HORTICULTURE, LLC FOR LANDSCAPE SERVICES

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 requires landscape services for Eton Park and Village Hall properties; and,

WHEREAS, Village staff received nine (9) proposals to provide the required landscape services; and,

WHEREAS, Village staff recommend approval of the lowest cost proposal from Alan Horticulture, LLC, to provide the required landscape services pursuant to a 4-year contract for a total cost of \$36,000, a copy of the contract is attached hereto and marked as Exhibit A; and,

WHEREAS, the Village Board finds it is in the best interest of the Village to enter into a 4-year contract with Alan Horticulture, LLC for landscape services.

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 Corporate Authorities of the Village hereby approve and accept the proposal from Alan Horticulture, LLC for landscape services.

SECTION 2: That the Village President is hereby authorized to execute a 4-year contract with Alan Horticulture, LLC for landscape services, a copy of which is attached hereto and is marked as **Exhibit A**, on behalf of the Village of North Barrington.

SECTION 3: This Ordinance shall be in full force and effect from and after its passage and approval in the manner provided by law.

Passed this 16th day of April 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				

		APPROVED THIS 16" DAY OF APRIL 2025.
		Eleanor Sweet McDonnell, Village President
(SEAL)		
ATTEST:	Village Clerk	

Published: April 16, 2025

$\underline{\textbf{CERTIFICATION}}$

qualified Clerk of the Village of North Barring	by certify that I am the duly elected, acting and gton, Lake County, Illinois, and that as such Clerk, proceedings of the President and Board of Trustees
of North Barrington, held on the 16 th day of A ORDINANCE AUTHORIZING THE EXI HORTICULTURE, LLC FOR LAND	the President and Board of Trustees of the Village April 2025, the foregoing Ordinance entitled "AN ECUTION OF A CONTRACT WITH ALAN SCAPE SERVICES", as duly passed by the of the Village of North Barrington.
thereof, was prepared, and a copy of such commencing on the 17 th day of April 2025, and	nicluding the Ordinance and a cover sheet Ordinance was available in the Village Hall, will continue for at least 10 days thereafter. Copies inspection upon request in the office of the Village
•	f which the attached is a true and correct copy, is safekeeping, and that I am the lawful custodian and
Given under my hand and seal of the 2025.	Village of North Barrington this 17 th day of April
V	Village Clerk Village of North Barrington, Lake County, Illinois

EXHIBIT A 8I

AGREEMENT BETWEEN VILLAGE OF NORTH BARRINGTON AND ALAN HORTICULTURE LLC FOR LANDSCAPE SERVICES

This Agreement (this "Agreement"), entered into this ____ day of _____ 2025, is by and between the Village of North Barrington, a municipal corporation (the "Village"), and Alan Horticulture LLC ("Contractor") (collectively, "Parties").

- 1. <u>Term.</u> The land, buildings, and other improvements commonly knows as Gurnee Mills situated in the Village of Gurnee, Lake County, Illinois, and legally described as Exhibit "A".
- 2. <u>Landscaping Services</u>. The Contractor will provide landscaping services as described in the specifications, attached as **Exhibit A** incorporated herein. Contractor shall provide landscaping services at two locations owned by the Village: Village Hall (111 Old Barrington Rd.) and Eton Park (530 Eaton Dr.).
- 3. <u>Additional Services</u>. Contractor shall not receive compensation for any services provided outside the scope of the Specifications attached hereto as **Exhibits A** of this Agreement unless the Village Administrator, prior to Contractor performing the additional services, approves such additional services in writing.
- 4. <u>Manpower</u>. All landscaping services rendered under this agreement will be performed by employees of Contractor. Contractor will carry Workmen's Compensation and Liability Insurance covering such employees and will furnish Customer with proof of such insurance.
- 5. <u>Legal Holidays</u>. Landscaping services will not be rendered on the following legal holidays: New Years' Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, the day after Thanksgiving Day, Christmas Eve Day, and Christmas Day.
- 6. <u>Performance to Satisfaction of Village</u>. Contractor agrees to perform all the work to the complete satisfaction of the Village and as outlined in this Agreement and the Specifications attached hereto as **Exhibits A**. Evaluations of the work will be made by the Village Administrator or his or her designee. If the quality of work is not satisfactory, Village in its discretion has the right to:
 - a. Meet with Contractor to review the quality of work and resolve the matters of concerns;
 - b. Require Contractor to repeat the work at no additional fee until the work is performed in a satisfactory manner; and/or
 - c. Terminate the Agreement pursuant to the notification provisions set forth herein.
- 7. <u>Compensation</u>. In consideration of the performance by Contractor of the Landscaping services set forth above, Village will pay Contractor over six (6) months. Each monthly invoice shall equal 1/6th of the total annual cost during the continuance of this Agreement.

- 8. <u>Termination</u>. Either party may terminate this contract for any reason by giving thirty (30) days' written notice to the other party pursuant to the notice provisions set forth herein. In the event of termination of the agreement, the monthly fee is to be pro-rated to the date of termination for services by Contractor. Such amount will be payable thirty (30) days from such date of termination.
- 9. Insurance. Contractor must obtain, maintain, and keep in full force and effect during the life of this Agreement, the insurance coverage, naming the Village as an additional insured, withthe following minimum limits of liability: \$1,000,000 per occurrence for commercial Contractor liability; \$2,000,000 aggregate per named insured Contractor liability; workers' compensation insurance as required by the State of Illinois. Contractor must provide the Village with certificates of insurance stating the same.
- 10. <u>Indemnification</u>. The Parties agree to indemnify and hold harmless each other, and their respective affiliates, officers, agents, employees, and permitted successors and assigns against any and all claims, losses, damages, liabilities, penalties, and costs, which result from or arise out of any act or omission of the indemnifying party, its respective affiliates, officers, agents, employees, and permitted successors and assigns that occur in connection with this Agreement.
- 11. <u>Notices</u>. All notices under this Agreement shall be in writing and delivered by hand receipt accepted, sent by certified mail (postage prepaid and return receipt requested), or by overnight courier service, to the respective party at the following addresses:

Village: Village Administrator

Village of North Barrington North Barrington, IL 60031

Contractor: Alan Horticulture LLC

2310 W. Bartlett Rd. Bartlett, IL 60103

Should there be a change of address, each party shall provide notice of such changes and address.

- 12. <u>Choice of Law</u>. This Agreement shall be governed by the laws of the State of Illinois. In the event of any legal action to enforce or interpret this Agreement, the parties hereto agree that the sole and exclusive venue shall be a court of competent jurisdiction located in Lake County, Illinois.
- 13. <u>Amendments</u>. This Agreement may not be amended or modified, except by written instrument signed by all the parties thereof. The failure of any Party to insist upon strict compliance with the terms and conditions contained in this Agreement shall not constitute a waiver of the rights of either party under this Agreement.

EXHIBIT A

STANDARD SPECIFICATIONS

<u>PROJECT</u>: The contract is a four-year term for Landscaping Services for Village Hall and Eton Park. The contract will commence upon Village Board approval of the bid and work anticipated to begin the week of April 20, 2025 in the first year. This includes spring cleanup in 2025, 2026, 2027, and 2028, and fall cleanup in 2025, 2026, 2027, and 2028.

TURF MAINTENANCE (MOWING AND EDGING)

Turf shall be maintained in a healthy, superior condition with a crisp, clean appearance at all times. It shall be mowed a minimum of once per each week during the growing season (April through October). During the month of March, the turf shall be mowed on an as-needed basis.

The day of the week for each location to be mowed shall be determined by the contractor. More frequent mowing shall be required if general turf growth exceeds one half again the specified mowing height between cuts. At no time shall more than 1/2 of the height of the turf be removed at any mowing. Mower blades shall be sharp and properly adjusted so that turf is cut to a uniform height. Scalping will not be permitted. Grass cuttings should be removed immediately.

All turf areas shall be cleanly edged along all plant beds and other defined edges.

Edging shall also include trimming grass around trees, poles, utilities, and any other concrete pads within or immediately adjacent to the turf areas. Edging shall be done every two (2) weeks during the growing season. Herbicides shall not be used for edging. Care shall be taken to avoid damage by mowers to tree trunks and any other utilities, facilities or structures within or adjacent to turf areas. Any damage caused by the Contractor's negligence shall be repaired by the Contractor at his expense. Prior to mowing, the Contractor shall insure that the mower is clean so that no roots, seeds or crowns of foreign grasses are introduced.

SHRUB PRUNING

Shrubs shall be pruned as necessary to encourage healthy, natural growth patterns for each specific variety. Pruning shall include thinning, shaping, and removing dead or diseased branches. All shrubs shall be pruned back to clear all roadways, curbs, gutters and sidewalks. Shrubs shall not block sign visibility, utilities, utility meters or any other facilities located within the work areas.

EDGE AND CULTIVATE LANDSCAPE BEDS

All landscape islands and beds shall be maintained such that all borders shall maintain a crisp and clean inside edge at all times. The soil shall be cultivated to inhibit weed growth within the beds. Mulch may be requested for beds that are currently mulched. Groundcover shall be kept trimmed behind top of curb lines and within landscape beds at all times. Groundcover shall also be kept off of pedestrian walkways and out of drainage ditches, and inter-planted shrubs and trees. It shall be trimmed to keep

all signs, poles, guardrails, and utility meters clear and kept from encroaching in any way onto private property or onto a private property fence. Maintenance shall include removing all spent stalks and flowers immediately following the flowering season. Soil shall be cultivated to inhibit weed growth.

TURF FERTILIZATION

All turf areas at Eton Park and Village Hall shall be fertilized three (3) times per season at a minimum of 4.0 lbs of active ingredients, per 1,000 square feet and two (2) applications of broadleaf weed control. All applications of chemicals shall be applied in accordance with the manufacturer's recommendation. Fertilizers shall be applied by an Illinois licensed applicator and flagged per state regulations.

The Contractor shall furnish all labor, equipment, tools, services, skills, etc., required to maintain the landscape as described. Each bidder shall be responsible for researching the existing conditions and matters that affect the cost or performance of the services.

SPRING CLEAN-UP

Spring clean-up shall be conducted no later than May 15 of each year. The work included in this item is as follows:

- Leaf and debris removal from all turf, plant beds, walks, driveways, and parking lots.
- > Trash pick-up.
- Cultivate and mend existing soil.
- Prune bushes and cut back plants.
- Mulch may be provided to landscape beds for an additional fee upon request.

FALL CLEN UP

Fall cleaning up must start in October.

- Removal of leaves, trash, weeds, and branches.
- Perennial plants will be trimmed back to crown level.
- Ornamental grasses to be left standing. and when appropriate plantings cutback and bushes trimmed.

LOCATIONS & ACREAGES: See attachment maps.

<u>CANCELLATION OF CONTRACT</u>: The Village reserves the right to cancel this contract without cause at any time in the duration of the life of the contract. The Village shall provide written notification to the contractor thirty (30) calendar days prior to cancellation.

<u>INVOICING</u>: Contractor shall submit an invoice to the Village for services rendered on a monthly basis prior to the 2^{nd} Wednesday of each month. The Contractor shall invoice the Village over six (6) months. Each monthly invoice shall equal $1/6^{th}$ of the total annual cost.

- 14. Order of Precedence. In the event of an inconsistency in this Agreement with the request for proposal, and/or Contractor's response to the proposal, the terms as set forth in this Agreement shall prevail.
- 15. <u>Counterparts</u>. This Agreement may be executed in several counterparts, each of which shall be deemed to be an original, and all of which shall constitute one and the same instrument.
- 16. No Assignment without Written Approval. This agreement shall be binding on the Parties and shall not be assigned unless by written approval of the Village.

IN WITNESS THEREOF, the Village and Contractor have executed this Agreement as authorized by the corporate authorities of the Village and Contractor.

VILLAGE OF NORTH BARRINGTON	ALAN HORTICULTURE LLC		
By:	By:		
Date:	Date:		



AGENDA COVER SHEET

To: President and Board of Trustees

From: John A. Lobaito, Village Administrator

Date: April 16, 2025

Subj: Payment to Schroeder Asphalt, Inc. for the 2024 Street Program

Attachments: 1. John Beissel, Village Engineer Recommendation Letter dated April 10, 2025

2. Schroeder Asphalt Services, Final Pay Request

Board Action Requested: Motion to approve the final payment to Schroeder Asphalt Services, Inc in the amount of \$60,063.59 for the 2024 Street Program.

Executive Summary: The Village Board awarded the 2024 Street Program to Schroeder Asphalt, Inc. at its June 19, 2024 Village Board meeting. On October 16, 2024, the Board of Trustees approved Payment number 1 request to Schoeder Asphalt in the amount of \$422,803.52. Five percent (\$22,252.81) was retained for completion of miscellaneous items and submission of final waivers of liens.

The Village has received a request from Schroeder Asphalt Services for final payment in the amount of \$60,063.59. This amount includes the 5% retainage from the October 16, 2024 request in the amount of \$22,252.81 and \$37,810.78 for the completion of the remaining items.

John Beissel, Village Engineer with Robinson Engineering, is recommending payment of the final invoice from Schroeder Asphalt, Inc. for the 2024 Street Maintenance Program.

Municipal Expertise. Community Commitment.

John J. Beissel, P.E. April 10, 2025

Direct Line: (815) 464-2242
Email: jbeissel@reltd.com REL Project 24-R0629

Mr. John Lobaito Village Administrator/Clerk Village of North Barrington 110 Old Barrington Road North Barrington, IL 60010

RE: Village of North Barrington 2024 MFT Street Resurfacing Program IDOT Section Number 24-00000-01-GM Final Pay Request, Schroeder Asphalt Services, Inc. Invoice 2025-153 Schroeder Asphalt Services, Inc.

Dear Mr. Lobaito:

Enclosed herewith please find Final Pay Request from Schroeder Asphalt Services, Inc. dated 2/24/2025 for all work completed thru April 10, 2025, for the above referenced project. We have reviewed the work and find that, in our best judgment, it is in substantial compliance with the plans and specifications.

We, therefore, recommend that Schroeder Asphalt Services, Inc. is entitled to payment of Sixty Thousand and Sixty-Three Dollars and Fifty-Nine cents (\$60, 063.59) as summarized below:

Total Earned to Date	\$ 482,867.11
Less 5% Retention	\$ 0
Previous Estimates	\$ 422,803.52
Amount Due this Final Pay Request	\$ 60,063.59

All Final Waiver of Lien are attached, and all Certified Payrolls are be submitted directly to the Illinois Department of Labor (IDOL) with receipt submitted to Robinson Engineering. If you have any questions, please call me at (815) 464-2242.

Very truly yours,

ROBINSON ENGINEERING, LTD.

John J. Beissel, PE

Village Engineer/Senior Project Manager

Cc: Eleanor Sweet McDonnell, Village President/Village of North Barrington (via email)

Martin Pais, Village Board Trustee/Liaison, Roads/Utilities/Stormwater Mgmt.,

Village of North Barrington (via email)
Anthony Peszek, Resident Engineer/Robinson Engineering (via email)
Jen Griebel, Schroeder Asphalt Services, Inc (AP/AR Specialist) (Via email)

SCHROHD HR ASPHALT SERVICES, INC.

PO BOX 831 HUNTLEY, IL 60142

PHONE: 815-923-4380 FAX: 815-923-4389

Bill To

VILLAGE OF NORTH BARRINGTON
111 OLD BARRINGTON ROAD
NORTH BARRINGTON, IL 60010

Invoice

Date	Invoice #
2/24/2025	2025-153

\$60,063.59

Project

REBUILD IL STREET MAINTENANCE - 24077

Description	Unit	Quantity	Unit Price	Amount
Final Contract Amount Less Previously Received		1	482,867.11 -422,803.52	
	Tota	1	<u> </u>	60,063.59
	Pay	ments/C	redits	\$0.00

Reviewed and approved by John Beissel, PE - Village Engineer/Senior Project Manager-Robinson Engineering 04/10/2025

Balance Due

Village of North Barrington Unpaid Warrants As of April 16, 2025

Part	Date	Num	Memo	Account	Class	Open Balance
Part	Anoosh Varda.					
Reprint Towns 15 10 2003 20 20 20 20 20 20	03/27/2025	PERMIT #: 24-060	BOND REFUND	Trust & Agency.	Trust & Agency	422.00
03/09/02/08 20.52/53/09 Y 20/24 PACE RIDERSHIP PARTICIPATION 15.275 · Parattransit Services - Pace General Fund 20.00 Tool Barbington Two-two-barbing with two paces of the p	Total Anoosh Varda.					422.00
Subles Window Washing	Barrington Townshi	р				
Bubber Window Washing WinDOW WASHING/GUTTER CLEANING \$708.5 Windows/Gutter Cleaning General Fund 60.000 Total Bubber Window Washing WinDOW MASHING/GUTTER CLEANING \$708.5 Windows/Gutter Cleaning General Fund 20.000 Colspan="6">Colspan="6">Windows/Gutter Cleaning 40.000 40.000 General Fund 20.000 0.3/13/2025 *250.7 MARCH 2025 MARCH 2025 10.5412 Internet General Fund 29.002 Colspan="6">Col	03/30/2025	2025-03	FY 2024 PACE RIDERSHIP PARTICIPATION	10.5275 · Paratransit Services - Pace	General Fund	200.00
040442025 07197346 WINDOW WASHING/GUTTER CLEANING 5708.5 WINDOW WGSHING/GUTTER CLEANING 600.00	Total Barrington Town	nship				200.00
Concats Con	Bubbles Window Wa	ashing				
Command Com	04/04/2025	00179746	WINDOW WASHING/GUTTER CLEANING	5706.5 · Windows/Gutter Cleaning	General Fund	600.00
03011/2025	Total Bubbles Window	w Washing				600.00
Sal 13/2025 Sal 13.04.19.25 SERVICE: 03/20/25-04/19/25 STREET LIGHTS - SERVICE: 02/17/25-03/19/25 30.5020 - Utilities General Fund 57.92	Comcast	ū				
ComEd 549.22 03/19/2025 22/22 / 03.19.25 STREET LIGHTS - SERVICE: 02/17/25-03/19/25 30.5020 · Utilities General Fund 57.92 Total ComEd EIA Township Highww Der. 57.92 0.03/17/2025 12/95 PUBLIC WORKS - 03/06/25-03/31/25 30.5025 · Maintenance/Storm Cleanup General Fund 430.00 0.03/31/2025 12/95 PUBLIC WORKS - 03/06/25-03/31/25 30.5015 · Public Works General Fund 430.00 Total Ela Township Highwwy Dept. 1,404.50 Eleanor Sweet McDownel. University of the McDownel. Ceneral Fund 430.00 40/08/2025 REIMB. 04.08.25 MILEAGE REIMB. METROPOLITAN MAYORS CAUCUS 10.5650 · Meetings & Travel General Fund 9.99 0.40/08/2025 REIMB. 04.08.25 GREET CARDS 10.5650 · Meetings & Travel General Fund 17.30 Total Eleanor Sweet Nother Devices BUSINES LUNCH 10.5650 · Meetings & Travel General Fund 17.30 Colspan="6">Colspan="6">Ceneral Fund <td>03/01/2025</td> <td>*2507 - MARCH 2025</td> <td>MARCH 2025</td> <td>10.5600 · Phone Services</td> <td>General Fund</td> <td>298.94</td>	03/01/2025	*2507 - MARCH 2025	MARCH 2025	10.5600 · Phone Services	General Fund	298.94
ComEd 57222 / 03.19.25 STREET LIGHTS - SERVICE: 02/17/25-03/19/25 30.502 · Utilities General Fund 57.92 Cloal Cometa 2222 / 03.19.25 STREET LIGHTS - SERVICE: 02/17/25-03/19/25 30.5025 · Maintenance/Storm Cleanup General Fund 430.00 Cloal Township Hightway Dept. 1295 PUBLIC WORKS - 03/06/25-03/31/25 30.5015 · Public Works General Fund 497.65 Total Ela Township Hightway Dept. Eleman Sweet McDurrur FURLIC WORKS - 03/06/25-03/31/25 30.5015 · Public Works General Fund 490.60 Class of Sweet McDurrur William Dept. 10,000 · Meetings & Travel General Fund 490.50 Class of Sweet McDurrur GREET CARDS 10.5650 · Meetings & Travel General Fund 49.00 A/08/2025 REIMB. 04.08.25 BUSINESS LUNCH 10.5650 · Meetings & Travel General Fund 9.90 Cload Sweet McDurrur SERVICE PERIOD. 02/03/25-02/22/12 10.5650 · Meetings & Travel General Fund 17.30 Cload Sweet McDurrur SERVICE PERIOD. 02/03/25-02/22/12 10.5650 · Meetings & Travel General Fund 17.30						

Village of North Barrington Unpaid Warrants As of April 16, 2025

Date	Num	Memo	Account	Class	Open Balance
Joseph H. Huemann	& Sons				
03/11/2025	1015	WELL MAINTENANCE	10.5722 · Well Maintenance	General Fund	325.00
Total Joseph H. Huer	mann & Sons				325.00
Lake County Sheriff	's Office				
04/01/2025	300035510	APRIL 2025	20.5201 · IGA - Police Services	General Fund	29,484.38
Total Lake County Sh	neriff's Office				29,484.38
Louies Throne Inc.					
03/31/2025	14671	ETON PARK HANDICAP - 03/31/25-04/27/25	40.5080 · Eton Park - Port-o-let Rental	General Fund	155.00
Total Louies Throne I	nc.				155.00
Metropolitan Mayors	s Caucus				
03/30/2025	2024-175	2024-2025 MEMBERSHIP DUES	10.5400 · Membership Dues & Subscriptions	General Fund	142.70
Total Metropolitan Ma	ayors Caucus				142.70
Mo Ashab	•				
04/01/2025	APRIL 2025	APRIL 2025	10.5250 · Treasurer's Services	General Fund	200.00
Total Mo Ashab					200.00
Natalie P. Karney, P.	.E.				
04/03/2025	2025-MARCH	MARCH 2025	10.5235 · Health Officer	General Fund	470.00
Total Natalie P. Karne	ey, P.E.				470.00
Orkin	•				
04/02/2025	277228750	SERVICE: APRIL 2025	10.5745 · Pest Control	General Fund	72.00
Total Orkin					72.00
Quill LLC					
03/14/2025	43280351	ENGRAVED SIGN W/ METAL BASE(3)	10.5730 · Office Supplies	General Fund	55.77
Total Quill LLC					55.77
Rafferty Architects					
04/04/2025	4447	MARCH 7, 2025 THRU APRIL 3, 2025	12.5100 · Building and Zoning Officer	General Fund	4,375.00
Total Rafferty Archite	cts				4,375.00
Robinson Engineeri					,
04/03/2025	APRIL 2025	PLAN REVIEW - 4 CANDLEWOOD LN.	Trust & Agency.	Trust & Agency	583.00
04/03/2025	APRIL 2025	UTILITY PLAN REVIEW - COMED	17.5114 · Plan Review	General Fund	304.50
04/03/2025	APRIL 2025	PLAN REVIEW - 70 HILLBURN LN.	Trust & Agency.	Trust & Agency	302.00
04/03/2025	APRIL 2025	PLAN REVIEW - LZRFPD - STATION 2	Trust & Agency.	Trust & Agency	302.00
04/03/2025	APRIL 2025	PLAN REVIEW - NB SCHOOL DISTRICT	Trust & Agency.	Trust & Agency	302.00
04/03/2025	APRIL 2025	PROFESSIONAL ENG. SERVICES	12.5107 · Engineering	General Fund	2,740.50
04/03/2025	APRIL 2025	PLAN REVIEW - 120 KAITLINS WAY	Trust & Agency.	Trust & Agency	1,417.25
04/03/2025	APRIL 2025	PLAN REVIEW - 33 DEVERELL DR.	Trust & Agency.	Trust & Agency	1,166.00
04/03/2025	APRIL 2025	PLAN REVIEW - 160 CLOVER HILL	Trust & Agency.	Trust & Agency	203.00
04/03/2025	APRIL 2025	UTILITY PLAN REVIEW - COMED	17.5114 · Plan Review	General Fund	507.50
04/03/2025	APRIL 2025	PROFESSIONAL ENG. SERVICES	12.5107 · Engineering	General Fund	377.50
Total Robinson Engin	neering				8,205.25
Schroeder Asphalt S	-				
04/16/2025	2024 ST PROGRAM	2024 STREET PROGRAM	60.8100 · Street Maintenance & Repair	Motor Fuel	60,063.59
Total Schroeder Asph	nalt Services, Inc.				60,063.59
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Village of North Barrington Unpaid Warrants As of April 16, 2025

Date	Num	Memo	Account	Class	Open Balance
State Graphics					
03/20/2025	105405	SPRING 2025 EDITION NEWSLETTER	10.5730 · Office Supplies	General Fund	1,165.64
Total State Graphics					1,165.64
Susan Allman					
04/03/2025	190	SERVICE: 03/07/25-04/03/25	15.5070 · Forester Services	General Fund	475.00
Total Susan Allman					475.00
TOTAL					118,758.92

Village of North Barrington Checks Written March 2025

Туре	Num	Date	Name	Memo	Account	Paid Amount
Check		03/31/2025		Service Charge	00.1000 · BB&T Checking - 6814	
TOTAL				Service Charge	10.5280 · Administration	-22.25 -22.25
Check	EFT	03/10/2025	Myriad Creative Services, LLC	WEB HOSTING SERVICES - MARCH 2025, INV #: INV-000105	00.1000 · BB&T Checking - 6814	
TOTAL				WEB HOSTING SERVICES - MARCH 2025	10.5245 · Website	-50.00 -50.00
Check	EFT	03/13/2025	Leaf	INVOICE: 17933732	00.1000 · BB&T Checking - 6814	
TOTAL				COPIER SYSTEM	10.5205 · Copier Lease/Maintenance	-180.61 -180.61
Check	EFT*0559	03/01/2025	First Bankcard	*0559 - 02.03.25 CONF. #: AUTO PAY	00.1000 · BB&T Checking - 6814	
TOTAL Check	EFT*2302	03/01/2025	First Bankcard	AMAZON PRIME ACE HARDWARE AMAZON AMAZON ZOOM WATER COFFEE LEGISLATIVE BRUNCH WATER COFFEE AMAZON AMAZON BARRINGTON AREA CHAMBER *2302 - 02.03.25 CONF. #: AUTO PAY BARRINGTON'S WHITE HOUSE CONSTANT CONTACT	10.5400 · Membership Dues & Subscriptions 10.5731 · Building Supplies 10.5730 · Office Supplies 10.5730 · Office Supplies 10.5730 · Office Supplies 10.5400 · Membership Dues & Subscriptions 10.5731 · Building Supplies 10.5631 · Building Supplies 10.5730 · Office Supplies 10.5730 · Office Supplies 10.5730 · Office Supplies 10.5730 · Office Supplies 10.5650 · Meetings & Travel 00.1000 · BB&T Checking - 6814 10.5650 · Meetings & Travel 10.5400 · Membership Dues & Subscriptions	14.99 -40.68 -40.00 -66.59 -15.99 -7.20 -46.36 -29.84 -94.47 -111.94 -20.00 -458.08
				AT&T APPLE.COM	10.5400 · Membership Dues & Subscriptions 10.5600 · Phone Services 10.5400 · Membership Dues & Subscriptions	-57.56 -0.99
TOTAL						-272.45
Check	EFT*2304	03/19/2025	Tim Bredrup	Deposit - June 21, 2025 Performance	00.1000 · BB&T Checking - 6814	
TOTAL				June 21, 2025 -Childrens Concert	40.5015 · Summer Concerts	-500.00 -500.00
Check	26526	03/05/2025	John Lobaito	FEBRUARY 2025	00.1000 · BB&T Checking - 6814	
TOTAL				FEBRUARY 2025 (139 HOURS)	10.4050 · Administrator	-13,344.00 -13,344.00
Check	26527	03/05/2025	Sue Murdy	FEBRUARY 2025	00.1000 · BB&T Checking - 6814	
TOTAL				FEBRUARY 2025 (150 HRS)	10.4056 · Administrative Assistant #1	-4,256.00 -4,256.00

Village of North Barrington Checks Written March 2025

Туре	Num	Date	Name	Memo	Account	Paid Amount
Check	26552	03/19/2025	Tim Bredrup	VOID: Deposit - June 21, 2025 Performance INCORRECT NAME ON CHECK	00.1000 · BB&T Checking - 6814	
TOTAL						0.00
Check	26553	03/19/2025	Tim Bredrup	Deposit - June 21, 2025 Performance	00.1000 · BB&T Checking - 6814	
TOTAL				June 21, 2025 -Childrens Concert	40.5015 · Summer Concerts	-500.00 -500.00
					TOTAL	19,583.39